

PROPERTY TAXES LEVIED IN MINNESOTA: SUMMARY TABLES FOR TAXES PAYABLE 2002

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REVIEW OF THE MINNESOTA PROPERTY TAX SYSTEM TAXES PAYABLE IN 2002

Property tax is the major source of revenue for local governmental units in the state of Minnesota. The state began levying a property tax once again in 2002. Prior to 2002, the state had not levied a property tax since 1966. The property tax is an ad valorem tax (a tax in proportion to value). It is levied in one year based on the property assessment as of January 2 and becomes payable in the following calendar year. For example, in this bulletin, the current year tables include taxes levied based on assessments made on January 2, 2001, due and payable in 2002. The property tax on a particular parcel of property is primarily based on its market value, property class, the total value of all property within the taxing area, and the budget requirements of all local governmental units located within the taxing area.

The following is a general description of and background information on the property tax system in Minnesota and the laws that were applicable to taxes payable in 2002.

Determination of Values

Assessors

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

Exempt Property

Certain property types are exempt from ad valorem taxation. Property that qualifies for exemption is listed in the Constitution of the State of Minnesota and is reassessed once every six years, with the most recent assessment being made in 1998. Information about exempt property was included in the 1999 Property Tax Bulletin.

Constitutionally exempt real property includes:

- 1) public burying grounds,
- 2) public and private schools,
- 3) public and private hospitals,
- 4) academies, colleges, universities, and seminaries of learning,
- 5) churches, church property, and houses of worship,
- 6) institutions of purely public charity,
- 7) forest and parks,

- 8) Native American lands, and
- 9) public property used exclusively for any public purpose.

Exempt personal property and other properties which have been given a statutory exemption, but are not constitutionally exempt, are not reported.

Contamination Tax (M.S. 270.91)

The contamination tax was enacted by the 1993 Legislature and was effective beginning with taxes payable in 1995. It applies to the "contamination value" of real property. "Contamination value" is the amount of market value reduction granted for property tax purposes due to the presence of contaminants as defined by Minnesota Statutes (M.S.) 115B.25, subdivision 7a. The contamination may involve structures, soil, ground water and air. It may include commercial chemicals, petroleum products, asbestos, radon gas, pesticides, fertilizers and other harmful substances. Contamination value is not part of the tax base for the purpose of general property taxes. The reduction in market value constituting "contamination value" may be granted:

- 1) by a court,
- 2) by a board of review,
- 3) by the assessor upon petition by the property owner, or
- 4) by the assessor.

The contamination value cannot be greater than the estimated cost of implementing a reasonable response action plan or asbestos abatement plan for the property. If the market value reduction for the parcel is less than \$10,000, the contamination value is zero.

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

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

Contamination tax is listed in Table 52.

Taxable Property

Assessors determine the estimated market value of all taxable property within their jurisdiction as of January 2 of each year, except state-assessed properties such as public utilities, railroads, air-flight property and minerals. All properties within a taxing district are reassessed once every four years. One-fourth of the parcels within a taxing district are assessed each year so that all parcels can be reassessed at least once in a four-year period. Property that is exempt from taxation is assessed once every six years - see Exempt Property above. The legislature has provided various programs that may reduce the estimated market value for certain types of property for purposes of taxation. These reductions are made by deferment, limitation or exclusion and are explained below. The market value after these reductions is referred to as the taxable market value.

The assessor also assigns a classification(s) to each parcel of property according to how the property is used, i.e., commercial, agricultural homestead, etc. Each classification has a classification percentage rate, which is applied to the taxable market value to determine the net tax capacity value. The net tax capacity value is used in determining initial tax capacity rates for taxes payable in 2002.

Historical Notes:

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

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

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

Review and Equalization

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

Changes to Estimated Market Value

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

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

When undeveloped land is platted, the assessor must apportion the existing market value of the land that was platted to the individual lots in the plat. Because platting increases a property's marketability, the result is often an increase in the estimated market value. Minnesota Statutes 273.11, subdivision 14, limits how rapidly this market value increase can be applied by the assessor. Any difference between the pre-plat value and the value after platting must be applied to the property in equal increments over a three-year or seven-year period, depending upon where the property is located and the date of platting. Properties outside of the seven-county metropolitan area that were platted on August 1, 2001 or later use the seven-year period. For all other properties, the three-year period applies. If construction begins on any lot before the third or seventh year, the lot is valued at its full estimated market value for the next assessment.

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

The Minnesota Agricultural Property Tax Law, commonly known as the Green Acres Law, provides that certain property owners, engaged in agricultural pursuit, can apply for deferment of higher valuations (based on potential use) and consequent taxes payable, including special assessments. For current year taxes the property is valued and taxed based upon its valuation for farm purposes. Green acres effect on farmland value in 2001 is reported in Table 30.

Minnesota Recreational Deferment (M.S. 273.112)

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

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

The 1993 Legislature reinstated the limited market value concept. The assessor compares the current estimated market value with the market value (after limitation) determined in the preceding assessment year for all property classified as agricultural homestead and non-homestead, residential homestead and non-homestead, non-commercial seasonal recreational residential, and, beginning with the 2001 assessment, timberland. The amount of the increase, which is entered by the assessor in the current assessment year, must not exceed the greater of: (1) 8.5% of the preceding year's market value after limitation or (2) 15% of the difference between the current estimated market value and the preceding market value after limitation. This limitation, which does not apply to increases in value due to improvements, is currently effective through assessment year 2006, and the percentages are scheduled to change each year.

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

Valuation Exclusion for Certain Improvements - "This Old House" and "This Old Business" (M.S. 273.11, subdivisions 16 and 19)

"This Old House" allows an adjustment to the assessor's estimated market value and was enacted in 1993 for improvements made through January 2, 2003. This law is designed to provide owners of older and deteriorated homes with an incentive to restore them and hopefully will preserve and revitalize older neighborhoods. The property must be at least 45 years old when improvements commence, be eligible for homestead treatment, and meet estimated market value limitations. Only certain types of improvements qualify and application must be made at specified times during the project to qualify. The exclusion of the value of the improvement is effective for ten years, after which 20% of the total exclusion is added to the property for each of the following five years if the value added is greater than \$10,000. If the value added is less than \$10,000, then 50% of the total exclusion is added for each of the following two years. This exclusion first affected taxes payable in 1995. Relocated residences may also qualify.

Commercial or industrial property in non-metropolitan cities of 10,000 or less in population that are eligible for the preferred class rate may qualify for an exclusion from market value for tax purposes under the "This Old Business" valuation exclusion. The improvements must have been made from July 1, 1997 through Jan 1, 1999.

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

Property Classifications

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

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

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

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

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

The property classification system has evolved into many property classes and classification percentages. In 1988, the number of property tax classes was cut from 68 to 29. Included in this bulletin is a listing of classification percentages from taxes payable 1989 through 2002 (see Table 12). The following is a listing of the classification percentages used for the 2001 assessment, taxes payable in 2002 for local taxing jurisdictions.

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
1a	1933	Residential homestead:*	
		First \$500,000 market value	1.00%
		Market value in excess of \$500,000	1.25%
1b	1953, 1969 & 1974	Paraplegic veterans, homesteads of blind and permanently and totally disabled persons: Agricultural: House, Garage and one acre: First \$32,000 market value \$32,000 to \$500,000 market value Market value in excess of \$500,000 Remainder of Farm: First \$600,000 market value Market value in excess of \$600,000 Residential: First \$32,000 market value \$32,000 to \$500,000 market value Market value in excess of \$500,000	0.45% 1.00% 1.25% 0.55% 1.00% 0.45% 1.00% 1.25%
1c	1959 & 1989	Commercial seasonal recreational residential not used for more than 250 days per year, which includes a portion used as a homestead by the owner	1.00%
1d	1997	Structures occupied exclusively by seasonal farm workers: First \$500,000 market value Market Value in excess of \$500,000	1.00% 1.25%
2a	1933	Agricultural homestead: House, garage and one acre: First \$500,000 market value Market Value in excess of \$500,000 Remainder of Farm: First \$600,000 market value Market value in excess of \$600,000	1.00% 1.25% 0.55% 1.00%
2b	1957	Timberland	1.00%
2b	1923	Agricultural non-homestead, land	1.00%

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

REAL PROPERTY

3a		Commercial, industrial, public utility land and buildings, railroad operating property:	
	1981	First \$150,000 market value	1.50%
		Market value in excess of \$150,000	2.00%
3a	1974	Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas or petroleum products which are fixtures to real property. (Public Utility Machinery)	2.00%
3b	1982	Employment Property (Enterprise Zones):	
		Competitive City or Zone:	
		First \$150,000	1.50%
		Market value in excess of \$150,000	2.00%
		Border City:	
		First \$150,000	1.50%
		Market value in excess of \$150,000	2.00%
4a	1971	Residential non-homestead, including land:	
		a. Apartments with four or more units	1.80%
		b. Private for Profit Hospitals	1.80%
4b		Unclassified manufactured homes	1.50%
4b	1997	Residential non-homestead, 3 units or less including land:	1.50%
4bb		Residential non-homestead, single units:	
		First \$500,000 market value	1.00%
		Market value in excess of \$500,000	1.25%
4c		Post Secondary Student Housing	1.00%
4c	1959	Seasonal residential for recreational purposes:	
		a. Commercial, but not used for more than 250 days per year (example: resort)	
		First \$500,000 market value	1.00%
		Market value in excess of \$500,000	1.25%
		b. Non-commercial (example: cabin):	
		First \$500,000 of market value	1.00%
		Market value in excess of \$500,000	1.25%
4c	1997	Qualifying golf courses	1.25%
4c		Non-profit community service oriented organizations	1.50%

4c	1989	Manufactured Home Parks	1.50%
4c	1999	Metro Non-profit Recreational Property	1.25%
4c	2000	Certain aircraft hangars	1.50%
4d	1998	Qualifying low-income housing, land and buildings – includes single unit and qualifying portions of multi-unit buildings.	0.90%
5	1913	Unmined Iron Ore	2.00%
5	1913	"Low Recovery" Iron Ore	2.00%
		Separate mineral interests tax	**
5		All property not included in any other class	2.00%

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

PERSONAL PROPERTY			
<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
None		Structures on leased public lands in rural areas	1.00% or 1.25% 1.50% or 2.00% or 1.80%
3a		Tools, implements, and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas, or petroleum products that are fixtures.	2.00%
None		Leased agricultural real estate of exempt land (M.S. 272.01, subdivision 2)	0.55% or 1.00%
None	1969	Owner occupied residences on leased public or railroad lands	*
None	1981	Leased homestead on land owned by occupant	*
3a**		Structures on leased public lands in urban areas	1.50% & 2.00%
		Structures on railroad operating right-of-ways	1.50% & 2.00%

PERSONAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
		Leased all other (non-agricultural) real estate of exempt land (M.S. 272.01, subdivision 2)	1.50% & 2.00%
		Systems of electric, gas and water utilities	1.50% & 2.00%
		All other taxable personal property	1.50% & 2.00%

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

** Assessed at 1.50% on first \$150,000 of market value and assessed at 2.00% on excess.

CLASSIFICATIONS NO LONGER ASSESSED

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

<u>Class</u>	<u>Description</u>
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.

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

Auditors

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

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

All local taxing district property tax levies are certified to the county auditor. Each county government must deduct its homestead and agricultural credit aid (HACA) from its property tax levy before certifying the levy (cities, townships, school districts and special taxing district no longer receive HACA). The auditor calculates initial tax rates by dividing the certified levy, less fiscal disparity distribution tax (metropolitan and taconite counties only), by the taxable net tax capacity value. Net tax capacity values are reduced by tax increment value, certain power line values and fiscal disparities contribution values to obtain a taxable net tax capacity value used in calculating local tax rates. (See "Adjustments to Net Tax Capacity Value" on the following page.)

Levy Limitations

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

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

Adjustments to Net Tax Capacity Value

Taxable net tax capacity value is used in determining initial tax rates for local taxing jurisdictions. In many cases, taxable net tax capacity value is the same as net tax capacity value. However, there are cases where certain values must be deducted from the total net tax capacity value to determine the taxable net tax capacity value. This is illustrated in Table 32. Values that are deducted are as follows.

Power Line Net Tax Capacity Value

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

Fiscal Disparities

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

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

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

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

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

The 1996 Legislature established a similar program for taconite relief area tax base sharing, known as the "Iron Range Fiscal Disparities" program. The base year for this program is 1995. Counties affected are Aitkin, Cook, Crow Wing, Itasca, Koochiching, Lake and St. Louis.

Tax Increment Financing Districts

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

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

For payable 2002, five types of increment districts exist:

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

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

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

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

For TIF districts certified on or before May 1, 1988, the tax generated by the product of the current total local tax rate (excluding the state tax rate) and the retained captured value is retained by the TIF district and used to finance the project debt. If a TIF district was certified after May 1, 1988, the tax retained by the TIF district is equal to the product of the original local tax rate times the retained captured value. The original local tax rate (excluding the state tax rate) is the total local tax rate for the original year of the TIF district. If the current local tax rate is greater than the original tax rate, the difference between them times the retained captured value is excess TIF tax and is distributed to the local units of government (see Table 22).

For example, a pre-May 1, 1988 TIF district has the following characteristics: \$5,000 of original net tax capacity; \$12,000 of current net tax capacity; \$1,000 of shared fiscal disparity net tax capacity; and no shared net tax capacity. The captured net tax capacity value equals \$7,000 (\$12,000 - \$5,000). The retained value equals \$6,000 (\$7,000 - \$1,000). Assume the local tax rate is 90%, then the amount of tax dollars retained by the TIF district is \$5,400 (\$6,000 multiplied by 90%).

Tax increment values and taxes can be found in Table 27.

Adjustments to Property Tax Budget Levy

Fiscal Disparity Distribution Levy

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

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

Homestead and agricultural credit aid (HACA) was enacted during the 1989 Special Session, effective in payable year 1990. HACA is calculated at taxing district level by the Department of Revenue and certified to counties each year. From 1990 – 2001, all taxing districts were eligible to receive HACA. Beginning with taxes payable in 2002, only county governments can receive HACA.

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

According to Minnesota Statute, the basic formula for calculating the payable 2002 HACA is:

Payable 2001 Certified HACA X the Growth Adjustment Factor PLUS a Net Tax Capacity Adjustment Factor and a Fiscal Disparity Adjustment Factor

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

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

Initial Tax Rate Determination

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

\$100,000 / \$350,000 = .28571 or 28.571%

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

Initial Tax Rate Exceptions

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

Fire Protection Districts

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

Rural-Urban Service Districts

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

Subordinate Service Districts

Subordinate service districts were established by the 1982 Legislature for counties (M.S. Chapter 375B) and by the 1989 Legislature for towns (M.S. Chapter 365A) to provide a means by which the county or town can effectively provide and finance various governmental services for its residents. The districts are portions of a county or town that receive one or more services that are not provided in the remainder of the county or town, or which receive an increased level of a service already provided to the entire county or to the entire town. The additional or increased level of service may be financed by a property tax levy imposed on the users of the service within the subordinate service district, by a service charge imposed on the users of the service within the subordinate service district, or by a

combination of property tax and service charge within the subordinate service district.

Subordinate service districts may account for the differential tax rates found in certain counties or towns. The counties within the seven county metropolitan area, as well as St. Louis County, are not authorized to establish subordinate service districts. Cities are also not authorized to establish subordinate service districts, but may establish special service districts, which are somewhat different.

Local Tax Rate Determination, Disparity Reduction Aid

Disparity Reduction Aid (DRA) was created by the 1988 Legislature (M.S. 273.1398, subdivision 3) to provide relief for high tax rate areas. It was first payable to taxing jurisdictions in 1989. It has no effect on the state tax rates.

If a unique taxing area receives DRA, the initial tax rate for each taxing district levying within the unique taxing area (except the state, cities and special taxing districts) must be reduced accordingly. The resulting rate is the local tax rate. The local tax rate excludes the state tax rate. DRA cannot reduce the total local tax rate (excluding the state tax rate) below 90%. If the unique taxing area does not receive DRA, the local tax rate is equal to the initial tax rate.

Disparity Reduction Aid is calculated by the Department of Revenue and certified at unique taxing area level to the county auditors each year. Payable 2002 certified DRA amounts were calculated by applying an adjustment factor (for the class rate changes from payable 2001 to 2002) to the payable 2001 certified DRA amounts.

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

Referendum Market Value Based Levies

Historical note: The market value based referendum tax provision was enacted by the 1991 Legislature and became effective in payable year 1993. Certain referendum levies (voter approved taxes), were based upon taxable market value rather than net tax capacity for the years 1993 through 1996. Effective for taxes payable in 1995, operating school district referendum levies that had been based on taxable market value were based on "school district referendum market value". School district referendum market value is a modified market value where property with a class rate of less than one percent has a school district referendum market value equal to its class rate times 100 times its market value. All other properties have a school district referendum market value equal to their taxable market value. For taxes payable in 1995 and 1996, school district referendum

market values for class 1b (blind/paraplegic/disabled veteran) homesteads and for agricultural homestead outbuildings and land less than \$115,000 was equal to 45% of their taxable market value. All other property types had a school district referendum market value equal to their entire taxable market value.

Beginning with taxes payable in 1997, all non-school local governments are required to use the same definition of referendum market value that was used by school districts for referendum levies, and no levies are based on taxable market value. The term “school district referendum market value” is replaced by “referendum market value”.

Beginning with taxes payable in 2002, the following properties are exempt from referendum market value levies:

- Class 2a farm land and buildings beyond the house, garage and first acre
- Class 2b timberland and non-homestead farm land and buildings beyond the house, garage and first acre
- Class 4c(1) non-commercial seasonal recreational residential
- Class 4c(4) post secondary student housing

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

Referendum levies for counties, cities, townships and special taxing districts must meet all the criteria in a column in the following table in order to be based on referendum market value. If the criteria are not met, the referendum levy continues to be based on net tax capacity.

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

Referendum Market Value Based Levies for School Districts (M.S. 126C.17, subdivision 10)

The following school district referendums were based on school district referendum market value beginning in payable 1995:

- 1) market value based operating referendums approved in prior years;
- 2) net tax capacity based operating referendums converted by school districts to market value based status (these conversions are to take place from payable 1995 through payable 1997); and
- 3) newly approved market value based operating referendums.

It should be noted that only operating school district referendums are based on referendum market value. All non-operating (debt) school district referendums continue to be based on net tax capacity.

Referendum levies based on referendum market value are identified separately from net tax capacity based levies when they are certified to the county auditor. Unlike net tax capacity based levies, referendum market value based levies are not subject to reductions by DRA. Beginning with 1998, the county auditor has the option to deduct school district distribution levies from the market value based referendum levies as well as from the net tax capacity based levies. The county auditor calculates a referendum market value based tax rate for each governmental unit with a referendum market value levy, by dividing the referendum market value levy by the total referendum market value for that taxing district. The referendum tax rate is expressed as a percentage, similar to the net tax capacity based tax rate. Net tax capacity based tax rates are shown with three decimal places, whereas referendum market value based tax rates are shown with five decimal places due to the large dollar value of the referendum market value tax base.

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

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

State General Levy (M.S. 275.025)

The state general property tax is levied on the net tax capacity of commercial, industrial and seasonal recreational residential properties. This state net tax capacity is computed on those properties in the same manner as for the local tax base with the following exceptions. The first \$76,000 of non-commercial seasonal recreational properties has a class rate of 0.40%, and electric generating public utility machinery as well as Minneapolis-St. Paul International Airport and Holman Field in St. Paul are exempt from the state levy.

The state general property tax levy is set by the legislature. For taxes payable in 2002, that amount was \$592,000,000. The Department of Revenue determines the uniform statewide general rate by dividing the levy amount by the total net tax capacities of those properties subject to the state general levy. For taxes payable in 2002, that rate was 57.933%.

Total Tax Before Credits

After all market value based tax rates and net tax capacity based tax rates have been determined, the total tax before credits for each parcel of property is calculated. This amount is the sum of: 1) the total local tax rate times the individual property's net tax capacity, 2) the referendum market value based tax rate times the individual property's referendum market value, and 3) the state tax rate times the individual property's state net tax capacity. For example, a commercial property with a referendum market value of \$125,000, a net tax capacity value of \$1,875, a total referendum market value based tax rate of .08964%, and a total local tax rate of 99.399% would have the following tax:

Referendum Market Value	\$125,000
Total Referendum Market Value Based Tax Rate	<u>x .08964%</u> (or .0008964)
Total Referendum Market Value Based Tax	\$ 112.05
Net Tax Capacity	\$1,875
Total Local Tax Rate	<u>x 99.399%</u> (or .99399)
Total Net Tax Capacity Based Tax	\$1,863.73
Total Referendum Market Value Based Tax	\$ 112.05
Total Net Tax Capacity Based Tax	+\$1,863.73
State Tax (\$1,875 X 57.933%)	+ <u>\$1,086.24</u>
Total Tax Before Credits	\$3,062.02

Property Tax Credits

Due to the existence of property tax credits, in some instances, the total tax before credits will not be the final amount of property tax paid by an individual taxpayer. The property tax credits in existence for taxes payable in 2002 are as follows, listed in the order that they are deducted from the tax before credits.

Disaster Credit (M.S. 273.123)

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

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

The county assessor reports the referendum market value and net tax capacity value based on the pre-disaster value and the referendum market value and net tax capacity value based on the post-disaster average value to the county auditor. The difference between the two tax capacity values is then multiplied by the prevailing local tax rate. The difference between the two referendum market values is multiplied by the total referendum tax rate. The sum of these two products is the disaster credit amount. There is no maximum credit limitation for the disaster credit. The amount of the credit is deducted from the tax before credits on the property tax statement for that parcel. The tax before credits is the sum of the referendum market value based tax and the net tax capacity based tax. The state pays the amount of disaster credit deducted from the taxpayer's tax directly to the local taxing districts. Two counties claimed disaster credit in 2002 (see Table 48). Eligible manufactured home properties can also receive the disaster credit.

Power Line Credit (M.S. 273.42)

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

Prior to 1982, utility companies made direct payments to qualifying property owners in organized and unorganized townships to compensate them for having these high voltage lines pass over their property. Beginning with taxes payable in 1982, qualifying property owners in cities and organized townships were given a property tax credit to reduce their property tax. In 1983, qualifying property owners in unorganized townships were also made eligible to receive the tax credit. Since that time and for taxes payable in 2002, owners of property classified as farm, residential, apartment, etc., are given a credit which is calculated by the county auditor and applied against the tax before credits. In order to qualify for this credit, the property must be crossed by a transmission line of 200KV or more that was constructed after June 30, 1974.

For qualifying property owners in unorganized townships having these high voltage lines pass over their property, the credit is calculated as follows. A fraction, determined by dividing the length of high voltage line over the parcel by the total length of high voltage line running over all property within unorganized townships in

the county, is multiplied by the total amount of the utility property tax credit fund (tax generated on unorganized townships) within the county for that year. The calculated amount is then deducted from the tax before credits. The tax before credits is the sum of the market value based tax and the net tax capacity based tax, including the state net tax capacity based tax.

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

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

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

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

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

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

The first method calculates the credit based on the difference between the prevailing total local tax rate and 105% of the previous year's statewide average total tax rate within townships. The difference between the two rates is the agricultural preserves credit rate. The 2001 statewide average township local tax rate was 112%. This rate is then multiplied by 105%, resulting in a base rate for payable 2002 of 118%. The difference between the total local tax rate and 118% is applied to the net tax capacity of land and non-residential buildings within the agricultural preserve to determine the 2002 credit amount according to method one. If the total local tax rate

is less than 105% of the previous year's statewide average tax rate for townships, there is no credit amount under method one.

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

The actual agricultural preserves credit amount is the greater of either method one or method two as determined above. The market value based tax provisions do not affect the credit calculation procedure for agricultural preserves credit. This credit is given only to lands designated as agricultural preserves according to M.S. 473H.03. The credit amount is deducted from the total tax before credits (the sum of the referendum market value based tax and the net tax capacity based tax) on the property tax statement for that parcel. The credit is funded by the county conservation account. If the credit exceeds the available funds, the state then makes payment of the difference from the Minnesota conservation fund. If the credit exceeds that account, payment is made from the state general fund (see Table 47).

County Conservation Credit (M.S. 273.119)

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

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

Enterprise Zone Credit (M.S. 469.170)

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

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

For taxes payable in 2002, no counties reported enterprise zone property tax credits.

Disparity Reduction Credit (M.S. 273.1398, subdivision 4)

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

Apartment	2.3%
Commercial, Industrial, Public Utility Land and Bldgs	2.3%

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

Residential Homestead Market Value Credit (M.S. 273.1384, subd. 1)

The residential homestead market value credit was established in 2001. For taxes payable 2002, the credit may reduce the property tax on class 1a residential homesteads, class 1b blind, paraplegic veteran or disabled homesteads, and the house, garage and first acre of class 2a agricultural homesteads and class 1c resort homesteads. The credit is equal to 0.40% of the taxable market value of the homestead. The maximum credit amount is \$304, and there is a credit phase-out equal to 0.09% of taxable market value over \$76,000.

A homeowner does not have to file an application to receive the residential homestead market value credit. It is calculated by the county auditor and is shown as a deduction from the tax on the homeowner's property tax statement.

The state pays these credit amounts directly to the taxing districts (see Table 50).

Agricultural Homestead Market Value Credit (M.S. 273.1384, subd. 2)

The agricultural homestead market value credit was also established in 2001. For taxes payable 2002, the credit reduces the property tax on class 2a agricultural homesteads. The credit is equal to 0.20% of the taxable market value of the homestead beyond the house, garage and first acre. The maximum credit amount is \$230 per homestead, and there is no credit phase-out.

Like the residential homestead market value credit, a property owner does not have to file an application to receive the agricultural homestead credit as the county auditor calculates it and it appears on the property tax statement (see Table 51).

Taconite Credits (M.S. 273.135 and 273.136)

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

For 2002, homeowners in taconite tax relief areas receive a credit of either 57% or 66% depending on certain criteria such as the value of the iron ore in the assessment district, proximity to mines, etc. The maximum amount of this credit is \$289.80 for those receiving the 57% credit and \$315.10 for those receiving the 66% credit. The taconite homestead credit is calculated and deducted from the total tax before credits (the sum of the referendum market value based tax and the net tax capacity based tax) on the property tax statement for that parcel. (See Table 17.) It is paid by St. Louis County from the taconite property tax relief fund to each county receiving the credit. The county then distributes the money to each affected local taxing district. The taconite homestead credit is also given to eligible homesteaded manufactured home properties.

The supplementary taconite homestead credit was created by the 1980 Legislature. This credit is given to homeowners in five school districts: #001 and 182 (Aitkin and Crow Wing Counties), #317 and #318 (Itasca County) and #698 (Aitkin and St. Louis counties). It is calculated in the same manner as the 57% taconite homestead credit. Payment of this credit is made by the state out of the general fund. The supplementary taconite tax relief credit is also given to eligible homesteaded manufactured home properties (see Table 49).

Net Tax

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

Special Assessments

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

Economic Development Tax Abatements

There are two types of economic development tax abatements. The first one was established by the 1996 Legislature to authorize county boards to grant economic development tax abatements to commercial or industrial property at the request of the taxpayer for property that had certain improvements made to it first effective for the 1997 or subsequent assessment years (M.S. 375.194). Eligible counties include those that have an average government tax rate (net tax capacity based levy divided by taxable net tax capacity value) at least 45 points higher than the rate of a neighboring county in the initial year in which a tax abatement is granted. None of the seven metropolitan counties are considered eligible for this abatement. Eligible property must be within 20 miles of a neighboring county that has the lower tax rate and is commercial or industrial property that has had a substantial increase (at least \$400,000 for commercial and \$100,000 for industrial) in market value due to new improvements. The county board and the taxpayer of the property enter into a written agreement specifying the percentage of the abatement over a time period that is not to exceed 10 years. The abatements are a reduction in the county portion of the tax unless the property is located within a TIF district. In that case, the TIF district would “pay” the tax abatement instead of the county.

The 1997 Legislature passed a second, broader type of economic development tax abatement that allows any political subdivision (a county, city, town or school district) to grant an abatement to any type of property, if it is found to be in the public interest to do so (M.S. 469.1812 to 469.1815). The governing body of the political subdivision adopts a resolution to grant an abatement after holding a public hearing on the proposed abatement. These abatements may be made in 1998 and subsequent years. Like the first type of abatement, the duration may not exceed 10 years. Unlike the first type, the property cannot be located in a TIF district at the time the abatement occurs, it does not exclude the metropolitan counties, and it does not require the consent of the property owner. This abatement may be in the form of the following, but not a combination of:

- 1) a rebate of property taxes to the property owner;
- 2) a reallocation of taxes to pay bondholders;
- 3) a reallocation of taxes to pay for public infrastructure costs; or
- 4) a deferment of property taxes.

The political subdivision granting the abatement does not lose any money since all the property owners within the political subdivision, including the owner of property receiving an abatement, are paying for the abatement through an increase in property tax levy equal to the amount of the abatement.

Collection of Taxes

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

Treasurers

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

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

Tax Payments

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

Tax Penalties

Personal Property

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

Real Property

On May 16, a two percent penalty is charged on unpaid homestead property and non-commercial seasonal recreational residential (cabin) property taxes and a four percent penalty is charged on unpaid non-homestead property taxes. On June 1, an additional two percent penalty is charged on unpaid homestead and cabin property taxes and an additional four percent penalty is charged on unpaid non-homestead property taxes. Thereafter, on the first day of each month, up to and including the following October 1, an additional one percent penalty for each month is charged on the unpaid tax. If the second half tax is not paid prior to October 16, homestead and cabin properties are charged a two percent penalty on the unpaid second half taxes due and non-homestead properties are charged a four percent penalty.

For homestead and cabin property, an additional penalty of four percent is added November 1 and an additional penalty of two percent is added December 1 if the second half taxes remain unpaid. For non-homestead property, an additional penalty of four percent is added November 1 and an additional penalty of four percent is also added December 1 if the second half taxes remain unpaid. On the first business day in January of the following year, the unpaid real estate taxes for the prior year are deemed to be delinquent, and an additional penalty of two percent is added on to both the unpaid first half taxes and the unpaid second half taxes. Interest on the unpaid taxes also begins to accrue from January 1 of the following year.

Manufactured Homes

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

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

1. The owner of the home holds title to the land on which the home is situated;
2. The home is attached to the land by a permanent foundation, or is installed at its location in accordance with the manufactured homes building code (M.S. 327.31 to 327.34), or is affixed to the land in a manner comparable to other real estate property in the taxing district; and
3. The home is connected to public utilities, has a well and septic tank system, or is serviced by water and sewer facilities comparable to other real property in the taxing district.

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

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

For the 2000 assessment, taxes payable in 2001 (see Tables 58 and 59), manufactured homes not classified as real property were assessed using the real property class rates for assessment year 2000. These rates can be found on Table 12.

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

Manufactured homes not treated as real property may also qualify for certain property tax credits, including the taconite credit, residential homestead market value credit, and disaster credit. (See Property Tax Credits earlier in this section.)

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

TABLE 1
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES
TAXES PAYABLE 1925 - 1973

Taxes Payable	Assessed Values			Average Tax Rate ¹	Total Taxes Levied
	Real Property	Personal Property	Total Property		
1925	\$ 1,708,434,932	\$ 242,871,326	\$ 1,951,306,258	57.26 %	\$ 121,136,992
1930	1,715,393,160	232,259,503	1,947,652,663	63.59	133,283,850
1935	1,244,972,208	151,882,975	1,396,855,183	78.27	115,494,682
1940	1,147,921,304	173,504,673	1,321,425,977	84.63	115,806,240
1945	1,097,774,061	207,125,645	1,304,899,706	86.72	115,417,272
1950	1,214,391,975	335,838,340	1,550,230,315	126.71	201,343,601
1951	1,273,443,353	343,906,232	1,617,349,585	126.77	210,444,091
1952	1,300,743,108	381,864,210	1,682,607,318	133.40	230,418,543
1953	1,390,452,450	398,022,634	1,788,475,084	133.73	246,029,875
1954	1,412,784,939	398,250,623	1,811,035,562	143.52	268,451,507
1955	1,478,101,721	403,024,109	1,881,125,830	144.60	281,674,137
1956	1,509,037,948	409,478,982	1,918,516,930	152.55	303,962,469
1957	1,589,524,048	409,185,114	1,998,709,162	160.02	332,729,752
1958	1,618,902,697	422,374,232	2,041,276,929	175.23	372,158,036
1959	1,673,473,847	427,955,434	2,101,429,281	184.10	403,059,047
1960	1,704,135,424	423,096,471	2,127,231,895	197.18	437,737,042
1961	1,771,410,382	426,161,020	2,197,571,402	204.86	469,492,786
1962	1,806,412,256	427,606,924	2,234,019,180	217.18	508,917,467
1963	1,906,274,167	415,730,201	2,322,004,368	224.11	545,929,471
1964	1,940,169,652	396,149,678	2,336,319,330	235.22	575,431,716
1965	1,998,296,200	387,284,693	2,385,580,893	244.80	611,451,684
1966	2,039,548,025	383,554,423	2,423,102,448	254.74	646,371,729
1967	2,125,825,039	391,373,642	2,517,198,681	259.76	685,135,169
1968	2,177,851,199	171,041,247	2,348,892,446	269.85	669,657,855
1968	2,177,851,199	171,041,247	2,348,892,446	269.85	669,657,855
1969	2,372,900,155	180,923,839	2,553,823,994	299.24	799,178,316
1970	2,457,405,642	196,157,493	2,653,563,135	329.16	912,404,487
1971	2,885,984,577	211,823,563	3,097,808,140	335.95	1,085,163,332
1972	2,992,536,257	225,821,268	3,218,357,525	297.47	1,007,585,584
1973 ¹	10,080,649,974	351,922,349	10,432,572,323	94.19	1,037,219,602

TABLE 1
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES
TAXES PAYABLE 1974 - 2002

Taxes Payable	Taxable Market Value ¹	Assessed Values			Average Tax Rate ²		Taxes Levied		
		Real Property	Personal Property	Total Property	Market Value/ SD Ref. Based Rate ³	Assessed Value Based Rate	Market Value Based ³	Assessed Value Based	Total Taxes Levied
1974	\$ 31,526,979,377	\$ 10,532,815,980	\$ 375,221,681	\$ 10,908,037,661	-	% 99.15	\$ -	\$ 1,136,267,789	\$ 1,136,267,789
1975	32,949,207,409	11,028,687,059	394,667,761	11,423,354,820	-	109.12	-	1,307,397,970	1,307,397,970
1976	36,678,639,269	12,400,431,917	389,608,770	12,790,040,687	-	101.43	-	1,364,549,835	1,364,549,835
1977	40,348,632,930	13,631,238,697	401,241,961	14,032,480,658	-	104.93	-	1,543,744,497	1,543,744,497
1978	45,234,445,358	14,213,764,089	418,239,441	14,632,003,530	-	105.16	-	1,612,044,585	1,612,044,585
1979	51,787,331,845	15,475,655,030	446,415,872	15,922,070,902	-	102.27	-	1,704,015,976	1,704,015,976
1980	65,536,910,752	17,613,215,391	475,455,919	18,088,671,310	-	97.23	-	1,844,022,603	1,844,022,603
1981	91,709,758,682	21,369,229,945	515,918,614	21,885,148,559	-	87.01	-	2,011,529,837	2,011,529,837
1982	104,888,799,772	24,356,772,644	656,811,198	25,013,583,842	-	92.15	-	2,430,398,968	2,430,398,968
1983	114,942,835,732	26,859,021,214	719,675,283	27,578,696,497	-	92.10	-	2,677,165,816	2,677,165,816
1984	120,119,457,944	27,602,027,965	769,447,650	28,371,475,615	-	98.14	-	2,917,675,349	2,917,675,349
1985	122,560,533,827	28,146,949,826	797,620,554	28,944,570,380	-	99.33	-	3,011,666,708	3,011,666,708
1986	123,184,476,313	28,412,785,417	828,878,681	29,241,664,098	-	105.47	-	3,224,927,332	3,224,927,332
1987	121,760,528,792	28,589,012,030	857,546,834	29,446,558,864	-	111.30	-	3,421,316,479	3,421,316,479
1988	123,646,679,501	29,019,274,151	875,325,667	29,894,599,818	-	118.34	-	3,682,260,070	3,682,260,070
Tax Capacities⁴									
1989 ⁴	130,769,900,330	3,789,973,641	108,894,831	3,898,868,472	-	97.39	-	3,943,704,269	3,943,704,269
1990 ⁵	138,325,581,571	3,023,348,159	131,014,301	3,154,362,460	-	99.77	-	3,298,638,258	3,298,638,258
1991	146,390,040,633	3,145,639,026	134,917,362	3,280,556,388	-	106.69	-	3,653,524,954	3,653,524,954
1992	152,024,264,338	3,095,922,721	132,766,806	3,228,689,527	-	115.01	-	3,873,553,668	3,873,553,668
1993	156,983,395,050	3,057,976,129	137,427,155	3,195,403,284	0.00502/.000	123.51	7,879,116	4,102,534,692	4,110,413,808
1994	161,984,602,499	3,036,843,689	134,339,758	3,171,183,447	0.01168/.000	128.18	18,900,882	4,203,624,145	4,222,525,027
1995	169,795,668,959	3,144,616,186	139,515,555	3,284,131,741	.00148/.01455	130.68	26,587,584	4,452,592,580	4,479,180,164
1996	180,355,555,655	3,350,007,524	147,560,824	3,497,568,348	.00175/.03178	128.60	59,070,987	4,650,901,201	4,709,972,188
1997	192,475,464,505	3,590,737,882	154,793,236	3,745,531,118	0.03923	124.93	73,695,568	4,829,445,721	4,903,141,289
1998	206,390,682,728	3,500,012,129	136,978,564	3,636,990,693	0.07794	128.07	156,478,428	4,822,206,658	4,978,685,086
1999	222,675,207,887	3,479,953,266	124,043,585	3,603,996,851	0.09343	131.37	201,715,046	4,914,758,200	5,116,473,246
2000	241,318,393,506	3,710,613,009	129,817,042	3,840,430,051	0.10725	127.51	250,808,539	5,075,949,707	5,326,758,246
2001	264,682,954,532	4,135,617,985	131,768,174	4,267,386,159	0.13542	121.34	347,824,743	5,379,889,245	5,727,713,988
2002	292,237,412,987	3,335,640,103	80,179,049	3,415,819,152	0.08845	121.45	223,351,028	4,725,004,448	4,948,355,476

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

(2) The statewide average tax rate is exclusive of special assessments. Tax rates for years 1925-1988 are expressed in mills. Tax rates for 1989-2002 are expressed as percentages.

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

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

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

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1973

									Total Net Tax Payable Including Special Assessments
Taxes Payable	Real Estate Levy	Personal Property Levy	Total Levy	Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	Total Net Tax Payable ^(3,5)	Special Assessments		
1940	\$ 95,606,023	\$ 16,231,364	\$ 111,837,387	\$ ---	\$ ---	\$ 111,837,387	\$ 3,968,853	\$ 115,806,240	
1950	151,974,367	44,457,441	196,431,808	---	---	196,431,808	4,911,793	201,343,601	
1951	159,276,120	45,757,627	205,033,747	---	---	205,033,747	5,410,344	210,444,091	
1952	171,797,103	52,654,943	224,452,046	---	---	224,452,046	5,966,497	230,418,543	
1953	183,994,289	55,187,350	239,181,639	---	---	239,181,639	6,848,236	246,029,875	
1954	200,902,601	59,016,269	259,918,870	---	---	259,918,870	8,532,637	268,451,507	
1955	211,567,410	60,438,810	272,006,220	---	---	272,006,220	9,667,917	281,674,137	
1956	228,332,465	64,336,967	292,669,432	---	---	292,669,432	11,293,037	303,962,469	
1957	251,988,352	67,851,261	319,839,613	---	---	319,839,613	12,890,139	332,729,752	
1958	282,205,133	75,481,435	357,686,568	---	---	357,687,568	14,471,468	372,158,036	
1959	306,526,493	80,343,724	386,870,217	---	---	386,870,217	16,188,830	403,059,047	
1960	335,521,401	83,931,663	419,453,064	---	---	419,453,064	18,283,978	437,737,042	
1961	362,402,068	87,786,658	450,188,726	---	---	450,188,726	19,304,060	469,492,786	
1962	391,960,561	93,218,762	485,179,323	---	---	485,179,323	23,738,144	508,917,467	
1963	426,851,600	93,521,738	520,373,338	---	---	520,373,338	25,556,133	545,929,471	
1964	456,162,758	93,385,542	549,548,300	---	---	549,548,300	25,883,416	575,431,716	
1965	488,887,743	95,125,616	584,013,359	---	---	584,013,359	27,438,325	611,451,684	
1966	519,792,386	97,457,020	617,249,406	---	---	617,249,406	29,122,323	646,371,729	
1967	552,386,485	101,471,539	653,858,024	---	---	653,858,024	31,277,145	685,135,169	
1968	585,677,296	48,156,240	633,833,536	78,768,510	---	555,065,026	34,374,403	589,439,429	
1969	707,742,068	56,479,097	764,221,165	95,304,787	---	668,916,378	34,977,574	703,893,952	
1970	806,250,044	67,210,263	873,460,307	108,054,831	---	765,405,476	38,944,180	804,349,656	
1971	966,014,565	74,683,076	1,040,697,641	127,596,363	---	913,101,278	44,465,691	957,566,969	
1972	886,806,076	70,567,907	957,373,983	117,085,618	---	840,288,365	50,211,600	890,499,965	
1973	948,414,991	34,245,776	982,660,767	122,753,051	---	859,907,716	54,558,835	914,466,551	

NOTE: Footnotes may be found on page 38.

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1974 - 2002

Taxes Payable	Real Estate Levy	Personal Property Levy	Taxes Levied			Homestead Credit ⁽²⁾	Agricultural Credit ^{(2) (7)}	Total Net Tax Payable ^(3,5)	Special Assessments	Total Net Tax Payable Including Special Assessments
			Market Value Based ⁽⁶⁾	Assessed Value Based ⁽⁶⁾	Total Taxes Levied					
1974	\$ 1,043,396,304	\$ 38,088,817	\$ ---	\$ 1,081,485,121	\$ 1,081,485,121	\$ 189,373,196	\$ ---	\$ 892,111,925	\$ 54,782,668	\$ 946,894,593
1975	1,202,147,416	44,353,137	---	1,246,500,553	1,246,500,553	206,708,572	---	1,039,791,981	60,897,417	1,100,689,398
1976	1,255,997,852	41,322,615	---	1,297,320,467	1,297,320,467	220,254,291	---	1,077,066,176	67,229,368	1,144,295,544
1977	1,429,088,173	43,357,669	---	1,472,445,842	1,472,445,842	234,562,666	29,499,567	1,208,383,609	71,298,655	1,279,682,264
1978	1,493,045,351	45,651,310	---	1,538,696,661	1,538,696,661	243,964,012	35,165,192	1,259,567,457	73,347,924	1,332,915,381
1979	1,580,927,494	47,385,241	---	1,628,312,735	1,628,312,735	254,088,892	41,634,224	1,332,589,619	75,703,241	1,408,292,860
1980	1,710,411,947	48,426,153	---	1,758,838,100	1,758,838,100	371,313,377	52,186,630	1,335,338,093	85,184,503	1,420,522,596
1981	1,856,574,360	47,563,239	---	1,904,137,599	1,904,137,599	447,233,171	70,456,204	1,372,521,102	107,392,237	1,479,913,339
1982	2,243,859,965	61,222,421	---	2,305,082,386	2,305,082,386	495,705,796	86,945,965	1,705,367,079	125,316,582	1,830,683,661
1983	2,473,325,197	66,699,104	---	2,540,024,301	2,540,024,301	521,541,062	96,947,321	1,903,773,931	137,141,515	2,040,915,446
1984	2,709,002,854	75,218,054	---	2,784,220,908	2,784,220,908	506,065,238	92,675,991	2,164,411,484	133,454,441	2,297,865,925
1985	2,795,623,792	79,371,594	---	2,874,995,386	2,874,995,386	539,504,280	106,513,404	2,226,776,308	136,671,326	2,363,447,634
1986	2,997,104,294	86,853,333	---	3,083,957,627	3,083,957,627	586,112,213	126,080,929	2,369,338,813	140,969,705	2,510,308,518
1987	3,181,565,243	95,757,072	---	3,277,322,315	3,277,322,315	609,222,978	115,621,847	2,550,370,217	143,994,164	2,694,364,381
1988	3,433,066,776	104,693,975	---	3,537,760,751	3,537,760,751	622,442,752	102,059,237	2,789,346,375	144,499,319	2,933,845,694
1989	3,690,320,745	106,771,593	---	3,797,092,338	3,797,092,338	652,997,536	94,975,727	3,038,091,944	146,611,931	3,184,703,875
1990	3,020,045,556	127,002,583	---	3,147,048,139	3,147,048,139	7,869,129	---	3,136,365,859	151,590,119	3,287,955,978
1991	3,363,282,756	136,824,691	---	3,500,107,447	3,500,107,447	8,173,914	---	3,489,227,498	153,417,507	3,642,645,005
1992	3,568,198,266	145,155,457	---	3,713,353,723	3,713,353,723	8,568,713	---	3,701,794,613	160,199,945	3,861,994,558
1993	3,794,652,485	159,888,034	7,879,116	3,946,661,407	3,954,540,523	9,271,575	---	3,940,567,048	155,873,285	4,096,440,333
1994	3,902,123,795	164,533,230	18,900,882	4,047,756,132	4,066,657,014	11,439,498	---	4,050,132,400	155,871,013	4,206,003,413
1995	4,143,669,286	174,462,629	26,587,584	4,291,544,565	4,318,132,149	12,091,519	---	4,299,672,554	161,048,015	4,460,720,569
1996	4,357,053,873	182,743,443	59,070,987	4,480,726,964	4,539,797,951	11,940,292	---	4,521,295,501	170,174,237	4,691,469,738
1997	4,544,290,382	187,829,459	73,695,568	4,658,424,396	4,732,119,964	12,146,958	---	4,713,801,163	171,021,325	4,884,822,488
1998	4,629,340,149	173,377,086	156,478,428	4,646,238,868	4,802,717,296	171,885,293	---	4,624,890,076	175,967,790	4,800,857,866
1999	4,766,989,480	162,733,637	201,715,046	4,728,008,122	4,929,723,168	319,503,892	---	4,604,137,455	186,750,078	4,790,887,533
2000	4,975,084,873	165,410,781	250,808,539	4,889,698,197	5,140,506,736	409,882,643	45,979,208	4,679,242,275	186,251,510	4,865,493,785
2001	4,975,084,873	165,410,781	347,824,743	5,379,889,245	5,168,075,170	419,019,567	55,116,126	5,035,683,044	211,814,075	5,247,497,119
2002	4,805,117,980	143,237,222	223,351,028	4,725,004,448	4,948,355,476	340,350,447	18,207,791	4,586,194,249	219,437,222	4,805,631,471

NOTE: Footnotes may be found on page 38.

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1971

Taxes Payable	State	County	City	Township	School District	Special Taxing District ⁴	Total Taxes ³	Homestead Credit ²	Agricultural Credit ²	Net Taxes ⁵
1925	\$ 11,328,852	\$ 24,433,435	\$ 35,738,699	\$ 9,090,016	\$ 40,545,990	\$ ---	\$ 121,136,992	\$ ---	\$ ---	\$ 121,136,992
1930	12,592,013	28,011,761	40,706,761	9,900,199	42,073,115	---	133,283,849	---	---	133,283,849
1940	11,759,124	31,191,775	34,829,112	6,336,143	31,690,086	---	115,806,240	---	---	115,806,240
1950	11,719,355	59,244,112	56,721,400	10,366,677	63,292,057	---	201,343,601	---	---	201,343,601
1951	12,051,000	61,316,974	58,256,389	10,417,950	68,401,778	---	210,444,091	---	---	210,444,091
1952	11,728,666	70,060,610	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

NOTE: Footnotes may be found on page 38.

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1972 - 2002

Taxes Payable	County	City	Township	School District	Special Taxing District ⁴	State Levy	Taxes Levied		Total Taxes Levied	Homestead and Ag Credits	Net Taxes ⁵
							Market Value Based ⁶	Assessed Value Based			
1972	\$ 249,348,013	\$ 223,437,490	\$ 15,599,053	\$ 504,452,892	\$ 14,748,136	\$ -	\$ -	\$ 1,007,585,584	\$ 1,007,585,584	117,085,619	\$ 890,499,965
1973	256,835,461	226,835,829	15,596,239	521,696,691	16,255,383	-	-	1,037,219,602	1,037,219,602	122,753,051	914,466,551
1974	283,824,499	245,391,040	16,565,021	568,556,959	21,930,270	-	-	1,136,267,789	1,136,267,789	189,373,196	946,894,593
1975	323,903,244	280,237,222	17,522,904	631,719,865	37,342,219	-	-	1,307,397,971	1,307,397,971	206,708,572	1,100,689,399
1976	339,410,441	295,797,233	20,161,728	657,055,360	31,138,634	-	-	1,364,549,835	1,364,549,835	220,254,291	1,144,295,544
1977	379,243,365	328,532,136	23,211,784	757,026,429	36,212,319	-	-	1,543,744,497	1,543,744,497	498,624,899	1,279,682,264
1978	409,107,775	339,682,520	25,286,325	777,952,689	36,939,728	-	-	1,612,044,585	1,612,044,585	523,093,216	1,332,915,381
1979	438,513,020	347,977,849	28,503,861	817,858,349	41,639,698	-	-	1,704,015,976	1,704,015,976	549,812,008	1,408,292,860
1980	492,335,216	374,696,259	34,865,773	855,277,356	50,579,516	-	-	1,844,022,603	1,844,022,603	794,813,384	1,420,522,596
1981	556,513,538	439,543,621	44,167,682	850,255,968	74,274,064	-	-	2,011,529,837	2,011,529,837	964,922,546	1,479,913,339
1982	626,927,305	493,537,943	49,599,475	1,099,690,985	95,255,530	-	-	2,430,398,968	2,430,398,968	1,078,357,557	1,830,683,661
1983	669,839,201	535,248,730	52,910,906	1,209,907,940	120,094,794	-	-	2,677,165,816	2,677,165,816	1,140,029,445	2,040,915,446
1984	720,660,693	563,916,287	60,630,782	1,329,561,212	135,087,038	-	-	2,917,675,349	2,917,675,349	1,143,640,219	2,297,865,925
1985	754,437,921	590,174,999	63,707,344	1,316,382,207	149,161,314	-	-	3,011,666,708	3,011,666,708	1,185,521,964	2,363,447,634
1986	824,330,475	629,644,574	66,450,490	1,389,754,370	173,142,388	-	-	3,224,927,332	3,224,927,332	1,298,305,355	2,510,308,518
1987	877,679,646	658,275,749	69,874,272	1,441,103,526	204,320,022	-	-	3,421,316,479	3,421,316,479	1,334,067,803	2,694,364,381
1988	952,980,592	686,724,686	73,140,641	1,509,728,030	250,869,713	-	-	3,682,260,070	3,682,260,070	1,346,944,741	2,933,845,694
1989	1,025,731,896	665,320,101	75,097,914	1,635,444,219	292,884,645	-	-	3,943,704,269	3,943,704,269	1,400,970,799	3,184,703,875
1990	841,203,791	600,728,788	69,480,746	1,228,778,953	280,883,124	-	-	3,298,638,258	3,298,638,258	7,869,129	3,287,955,978
1991	946,745,882	614,921,791	67,929,508	1,381,146,910	337,370,387	-	-	3,653,524,954	3,653,524,954	8,173,914	3,642,645,005
1992	1,013,747,532	640,764,965	69,158,308	1,460,231,019	349,201,787	-	-	3,873,553,668	3,873,553,668	8,568,713	3,861,994,558
1993	1,039,725,471	650,159,695	72,924,633	1,612,361,491	369,879,516	-	7,879,116	4,102,534,692	4,110,413,808	9,271,575	4,088,561,217
1994	1,082,444,275	663,634,208	73,974,049	1,650,420,411	363,593,402	-	18,900,882	4,203,627,145	4,222,528,027	11,439,498	4,206,003,413
1995	1,145,802,316	704,555,851	79,613,574	1,808,247,139	388,590,742	-	26,587,584	4,452,592,580	4,479,180,164	12,091,519	4,460,720,569
1996	1,196,531,379	736,667,799	84,076,586	1,856,800,270	409,225,438	-	59,070,987	4,650,901,201	4,709,972,188	11,940,292	4,691,469,738
1997	1,246,038,093	778,165,774	85,079,398	1,913,405,809	422,897,567	-	73,695,568	4,829,445,721	4,903,141,289	12,146,958	4,884,822,488
1998	1,294,558,529	805,114,996	91,718,363	1,786,469,027	433,600,834	-	156,478,428	4,822,206,658	4,978,685,086	171,885,293	4,800,857,866
1999	1,352,992,259	851,320,510	97,888,427	1,765,617,835	448,442,114	-	201,715,046	4,914,758,200	5,116,473,246	319,503,892	4,790,887,533
2000	1,402,312,822	886,984,932	102,146,467	1,806,574,613	469,293,594	-	250,808,539	5,075,949,707	5,326,758,246	865,744,494	4,679,242,275
2001	1,515,929,733	967,932,371	109,852,952	1,846,362,769	512,411,392	-	347,824,743	5,379,889,245	5,727,713,988	893,155,260	5,247,497,119
2002	1,616,123,304	1,099,516,614	143,240,037	761,297,551	401,586,532	585,343,182	223,351,028	4,944,441,670	5,167,792,698	358,558,238	4,805,631,471

NOTE: Footnotes may be found on page 38.

TABLE 4
REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1965 - 2002

Taxes Payable	State	County	City	Township	School District	Special Taxing District ⁴	Total Taxes ³	Homestead Credit ²	Agricultural Credit ²	Net Taxes Levied		
										Market Value Based ⁶	Assessed Value Based	Total Net Taxes Levied
1965	27,820,383	158,381,968	116,876,321	13,523,682	267,411,005	---	584,013,359	---	---	---	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	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	653,858,024
1968	---	164,688,270	128,954,340	13,049,195	322,744,513	4,397,216	633,833,536	78,768,510	---	---	555,065,026	555,065,026
1969	---	188,708,475	145,815,356	12,574,539	412,367,625	4,782,170	764,221,165	95,304,787	---	---	668,916,378	668,916,378
1970	---	204,608,886	160,319,419	13,883,729	489,303,409	5,339,119	873,454,562	108,054,831	---	---	765,399,731	765,399,731
1971	---	237,677,912	187,347,912	14,391,029	595,312,008	5,968,779	1,040,697,641	127,596,363	---	---	913,101,278	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	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	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	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	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	1,077,066,176
1977	---	374,950,902	262,998,033	21,907,677	757,026,429	36,044,337	1,472,445,842	234,562,666	29,499,567	---	1,208,383,609	1,208,383,609
1978	---	402,923,923	273,909,562	24,325,877	777,952,689	36,509,062	1,538,696,661	243,964,012	35,165,192	---	1,259,567,457	1,259,567,457
1979	---	433,052,934	279,439,244	27,349,255	817,858,348	41,089,755	1,628,312,735	254,088,892	41,634,224	---	1,332,589,619	1,332,589,619
1980	---	485,889,698	297,954,686	33,753,206	855,277,356	49,694,672	1,758,838,100	371,313,377	52,186,630	---	1,335,338,093	1,335,338,093
1981	---	549,365,767	343,049,470	41,173,148	850,255,967	73,518,283	1,904,137,599	447,233,171	70,456,204	---	1,372,521,102	1,372,521,102
1982	---	617,468,212	381,903,935	46,706,790	1,099,683,473	93,932,246	2,305,082,386	495,705,796	86,945,965	---	1,705,367,079	1,705,367,079
1983	---	658,675,442	414,627,237	50,669,342	1,209,907,940	116,980,095	2,540,024,301	521,541,062	96,947,321	---	1,903,773,931	1,903,773,931
1984	---	708,371,048	448,553,132	58,333,930	1,329,561,212	131,582,249	2,784,220,908	525,482,114	92,675,992	---	2,164,411,484	2,164,411,484
1985	---	741,283,445	472,654,578	61,138,779	1,316,382,207	145,733,450	2,874,995,386	539,504,280	106,513,404	---	2,226,776,308	2,226,776,308
1986	---	810,617,146	508,483,053	63,647,207	1,389,754,370	169,850,816	3,083,957,627	586,112,213	126,080,929	---	2,369,338,813	2,369,338,813
1987	---	862,800,305	536,524,064	66,599,728	1,441,103,526	200,231,428	3,277,322,315	609,222,978	115,621,847	---	2,550,370,217	2,550,370,217
1988	---	936,373,549	565,377,928	69,460,567	1,509,728,030	248,004,269	3,537,760,751	622,442,752	102,059,237	---	2,789,346,375	2,789,346,375
1989	---	1,010,336,629	541,124,439	71,065,341	1,635,444,219	289,896,216	3,797,092,338	652,997,536	94,975,727	---	3,038,091,944	3,038,091,944
1990	---	823,600,976	474,093,205	64,944,671	1,228,778,953	278,067,478	3,147,048,139	7,869,129	---	---	3,136,365,859	3,136,365,859
1991	---	925,373,716	490,342,291	62,867,845	1,381,146,910	334,966,209	3,500,107,447	8,173,914	---	---	3,489,227,498	3,489,227,498
1992	---	989,221,703	511,869,787	64,357,525	1,460,231,019	347,223,632	3,713,353,723	8,568,713	---	---	3,701,794,613	3,701,794,613
1993	---	1,012,644,234	527,794,446	68,061,651	1,612,361,491	368,315,699	3,946,661,407	9,271,575	---	7,879,116	3,932,687,932	3,940,567,048
1994	---	1,048,694,974	547,962,852	69,218,806	1,650,420,411	361,897,849	4,047,756,132	11,439,498	---	18,900,882	4,031,231,518	4,050,132,400
1995	---	1,110,263,250	585,688,298	74,693,736	1,808,247,139	386,869,184	4,291,544,565	12,091,519	---	26,587,584	4,273,084,970	4,299,672,554
1996	---	1,158,011,791	612,260,957	79,021,354	1,856,800,270	407,032,863	4,480,726,964	11,940,292	---	59,070,987	4,462,224,514	4,521,295,501
1997	---	1,204,601,176	655,448,077	80,217,457	1,913,405,809	420,892,797	4,658,424,396	12,146,958	---	73,695,568	4,640,105,595	4,713,801,163
1998	---	1,250,578,521	682,242,762	86,220,818	1,786,469,027	429,982,831	4,646,238,868	171,885,293	---	156,478,428	4,468,411,648	4,624,890,076
1999	---	1,308,852,113	717,482,878	91,666,423	1,765,617,835	445,891,818	4,728,008,122	319,503,892	---	201,715,046	4,402,422,409	4,604,137,455
2000	---	1,354,959,045	757,207,146	95,542,073	1,806,574,613	466,778,041	4,889,698,197	409,882,643	45,979,208	250,808,539	4,428,433,736	4,679,242,275
2001	---	1,451,387,616	831,058,653	102,183,189	1,846,362,769	512,411,392	5,515,899,913	419,019,567	55,116,126	347,824,743	4,687,858,301	5,035,683,044
2002	585,343,182	1,551,037,260	956,350,065	134,898,760	761,297,551	398,743,180	4,725,004,448	340,350,447	18,207,791	223,351,028	4,362,843,221	4,586,194,249

NOTE: Footnotes may be found on page 38.

FOOTNOTES FOR TABLES 2, 3 and 4

1) Due to the elimination of the "adjusted market value" concept, the mill rate decreased to approximately one-third of the previous level. Average tax capacity rate replaced mill rate in payable year 1989. See explanation on page 3.

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

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

Amounts for 1990 through 1997 are only values for Taconite Homestead Credit. Homestead and Agricultural Credit Aid (HACA) replaced homestead and agricultural credit for taxes payable in 1990. See explanation of HACA in the narrative at the beginning of this bulletin.

Total amounts of homestead credit for 1998 and beyond include the following amounts of education homestead credit (1998 – 2001) and residential market value credit (2002):

1998.....	\$160,270,572	1999.....	\$304,251,980	2000.....	\$394,435,369
2001.....	\$403,248,164	2002.....	\$340,350,447		

3) Includes the Seven County Metropolitan and Iron Range Contribution Levy, in dollars:

1975	16,672,517	1982	65,019,879	1989	248,777,251	1996	367,121,354
1976	20,896,439	1983	88,756,546	1990	277,109,399	1997	383,391,232
1977	19,418,464	1984	107,423,873	1991	304,944,335	1998	410,328,625
1978	23,075,548	1985	137,398,665	1992	339,982,742	1999	398,115,767
1979	29,523,199	1986	141,184,290	1993	356,995,253	2000	408,269,462
1980	36,368,483	1987	169,633,883	1994	369,069,172	2001	435,446,442
1981	46,774,964	1988	208,371,672	1995	325,286,388	2002	337,138,509

Also includes Power Line Levy, in dollars:

1982	367,851	1987	429,381	1992	467,315	1997	467,848
1983	407,699	1988	444,736	1993	488,633	1998	416,284
1984	395,464	1989	448,243	1994	491,628	1999	381,288
1985	404,262	1990	453,457	1995	496,570	2000	367,817
1986	420,745	1991	466,141	1996	478,375	2001	332,512
						2002	195,941

4) Includes Tax Increment Financing Levy, in dollars:

1982	35,141,373	1987	117,465,743	1992	255,788,716	1997	299,942,270
1983	46,425,859	1988	154,372,728	1993	278,915,518	1998	299,099,241
1984	58,154,901	1989	183,983,207	1994	268,517,539	1999	301,890,301
1985	70,761,120	1990	192,295,363	1995	276,845,444	2000	314,420,873
1986	92,355,076	1991	230,125,125	1996	286,308,639	2001	341,614,575
						2002	248,098,586

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

	<u>1981</u>	<u>1982</u>	<u>1983</u>		
Reduced Assessment Credit	\$ 11,536,758	\$ 14,026,852	\$ 14,584,416		
Wetlands Credit.....	2,307,260	2,798,921	2,791,508		
Power Line Credit.....	NA	135,506	151,957		
Agricultural Preserves Credit	NA	NA	125,054		
	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
Wetlands Credit.....	\$ 313,355	\$ 421,758	\$ 395,940	\$ 302,067	\$ 256,037
Native Prairie Credit	121,898	139,261	130,335	109,969	90,738
Power Line Credit.....	165,373	163,997	170,884	168,707	168,031
Disaster Credit.....	58,582	71,575	---	---	52,975
Enterprise Zone Credit.....	651,896	1,013,948	1,077,931	1,042,854	1,063,693
Small Business Credit.....	NA	NA	NA	NA	26,047,290
Agricultural Preserves Credit	340,215	390,855	650,582	483,676	233,623
	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>
Power Line Credit.....	\$ 169,649	\$ 117,986	\$ 127,495	\$ 133,334	\$ 144,326
Agricultural Preserves.....	43,684	45,885	52,851	108,162	325,037
County Conservation.....	38,568	60,625	117,919	123,959	160,645
Disaster Credit.....	---	1,416	---	4,044	36,094
Enterprise Zone Credit.....	221,498	122,213	74,440	29,040	23,928
Disparity Reduction Credit..	1,911,475	2,465,026	2,333,330	2,591,858	4,011,870
	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	
Power Line Credit.....	\$ 137,208	\$ 143,289	\$ 145,463	\$ 151,225	
Agricultural Preserves.....	288,808	344,662	306,943	305,076	
County Conservation.....	191,334	196,026	202,762	205,735	
Disaster Credit.....	---	---	---	33,366	
Enterprise Zone Credit.....	23,988	14,378	16,754	18,970	
Disparity Reduction Credit..	4,443,778	5,148,760	5,135,373	5,457,471	
Rental Equity Credit.....	---	520,961	754,863	---	
	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	
Power Line Credit.....	\$ 146,557	\$ 141,589	\$ 138,406	\$ 132,835	
Agricultural Preserves.....	312,017	303,311	303,290	318,578	
County Conservation.....	206,436	206,083	206,099	187,985	
Disaster Credit.....	1,031,552	520,315	0	35,537	
Enterprise Zone Credit.....	18,656	8,750	4,300	3,300	
Disparity Reduction Credit..	4,226,709	4,901,773	4,750,515	5,402,941	
Education Homestead Credit..	160,270,572	304,251,980	394,435,369	403,248,164	
Education Agricultural Credit	--	--	45,979,208	55,116,126	
	<u>2002</u>				
Power Line Credit.....	\$101,688				
Agricultural Preserves.....	302,505				
County Conservation.....	204,075				
Disaster Credit.....	9,512				
Disparity Reduction Credit..	2,985,209				
Market Value Homestead Credit..	324,711,569				
Market Value Agricultural Credit	18,207,791				

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

7) This amount is the Education Agricultural Credit in 2000 and 2001 and the Market Value credit in 2002.

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 2002
PART A

Taxes Payable	County Park District	Hospital District	Housing and Redevelopment Authority	Economic Development Authority	Metropolitan Airport Commission	Metropolitan Council	Mosquito Control	Regional Railroad Authority
1968	\$ -	\$ 244,339	\$ 650,246	\$ -	\$ 1,072,655	\$ 632,776	\$ 792,540	\$ -
1969	-	423,176	676,611	-	980,667	699,580	759,419	-
1970	710,337	521,055	704,791	-	-	1,062,076	758,186	-
1971	858,519	647,924	725,154	-	-	1,325,348	839,789	-
1972	2,239,929	714,094	1,063,014	-	-	1,414,811	879,217	-
1973	2,368,893	821,773	1,089,977	-	-	1,484,262	910,517	-
1974	2,560,041	810,537	1,126,343	-	-	1,668,085	1,208,602	-
1975	2,938,928	899,076	1,292,316	-	-	4,823,415	1,274,464	-
1976	3,773,824	998,399	1,425,194	-	-	3,224,454	1,445,777	-
1977	4,570,010	1,026,148	951,431	-	-	3,811,702	1,576,168	-
1978	4,130,224	978,740	1,214,194	-	-	2,921,312	1,569,911	-
1979	4,393,791	983,101	1,101,941	-	-	3,482,417	1,783,945	-
1980	4,854,214	1,233,134	1,076,729	-	-	4,318,480	2,136,961	-
1981	5,173,321	1,288,857	1,555,766	-	-	5,038,734	2,521,935	-
1982	5,399,800	1,383,498	1,726,678	-	-	5,889,347	2,736,389	2,242,559
1983	5,188,318	1,413,533	2,039,430	-	-	7,251,314	4,644,736	2,369,141
1984	5,532,329	1,507,029	2,145,826	-	-	8,278,198	6,592,998	2,556,177
1985	5,358,891	1,943,711	2,323,538	-	-	7,525,387	6,992,939	2,623,078
1986	5,881,911	2,514,321	2,347,326	-	-	8,910,761	7,605,738	-
1987	6,144,366	2,590,248	2,591,966	-	-	8,399,989	8,305,000	-
1988	6,405,550	2,500,373	3,165,076	-	-	9,413,855	8,636,616	6,541,383
1989	7,024,065	2,497,323	3,583,065	-	-	11,519,889	7,417,660	10,805,631
1990	5,920,802	2,225,530	4,002,222	-	-	9,130,412	4,501,322	10,235,365
1991	6,343,263	2,381,813	4,945,431	-	-	7,387,047	7,550,523	20,289,697
1992	7,169,039	2,541,072	4,935,625	-	-	9,923,416	6,759,346	835,004
1993	7,420,121	2,714,209	5,997,548	218,321	-	7,172,103	5,711,297	727,834
1994	8,378,995	2,997,819	6,462,361	221,510	-	6,782,354	5,749,191	944,571
1995	12,803,832	3,230,850	6,988,977	577,504	-	8,214,916	5,882,481	742,904
1996	13,061,017	3,234,893	7,503,268	582,836	-	13,505,674	4,451,970	530,631
1997	13,367,405	3,159,099	8,287,081	596,624	-	14,337,939	4,721,427	454,956
1998	13,861,421	3,018,757	9,392,554	978,357	-	16,718,817	5,455,695	1,353,809
1999	15,060,101	2,922,629	10,390,241	1,047,861	-	16,565,392	6,259,829	6,133,566
2000	15,599,107	2,884,544	11,433,684	1,086,681	-	16,806,226	6,758,457	6,989,080
2001	16,902,439	3,009,897	13,104,047	1,377,055	-	17,804,488	7,051,114	7,520,310
2002	22,645,048	4,572,729	17,921,975	2,451,913	-	25,680,730	8,639,629	7,658,032

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 2002
PART B

<u>Taxes Payable</u>	<u>Port Authority</u>	<u>Regional Development Commission</u>	<u>Sanitary Sewer District</u>	<u>Tax Increment Financing</u>	<u>Transit Commission</u>	<u>Watershed District</u>	<u>Miscellaneous Districts</u>	<u>Total Special Tax District</u>
1968	\$ 787,803	\$ -	\$ 53,581	\$ -	\$ -	\$ 163,277	\$ -	\$ 4,397,217
1969	930,270	-	55,810	-	-	256,634	-	4,782,167
1970	1,174,315	-	57,223	-	-	351,135	-	5,339,118
1971	1,124,792	-	79,751	-	-	367,503	-	5,968,780
1972	1,540,568	-	226,175	-	6,216,282	454,045	-	14,748,135
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	-	21,840,144
1975	1,458,633	361,506	279,225	2,689,574	20,467,259	770,626	-	37,255,022
1976	1,583,351	693,347	316,296	3,181,516	13,222,498	1,149,924	-	31,014,580
1977	1,367,670	587,331	173,796	3,939,863	16,021,878	2,018,340	-	36,044,337
1978	1,050,935	732,168	63,159	5,306,640	16,437,876	2,103,903	-	36,509,062
1979	1,581,182	749,975	49,767	7,418,285	16,687,385	2,857,859	-	41,089,648
1980	1,505,519	848,965	57,306	11,305,114	19,379,049	2,979,224	-	49,694,695
1981	1,043,082	956,928	59,319	22,489,390	30,277,117	3,112,620	-	73,517,069
1982	1,746,086	919,495	69,525	35,141,373	33,117,948	3,453,802	-	93,826,500
1983	1,706,420	961,472	67,683	46,425,859	41,215,897	3,695,150	-	116,978,953
1984	38,688	1,038,394	64,586	58,154,901	41,261,638	4,405,629	-	131,576,393
1985	32,009	1,088,629	60,688	70,761,120	42,325,701	4,464,527	237,850	145,738,068
1986	916,210	1,101,989	59,959	92,355,076	43,724,974	4,203,523	237,116	169,858,904
1987	871,455	1,078,729	57,185	117,465,743	46,897,869	5,603,432	225,746	200,231,728
1988	1,402,541	1,033,988	93,185	154,372,728	48,824,639	5,412,806	201,189	248,003,929
1989	1,572,191	1,048,052	99,016	183,980,403	54,278,749	5,541,184	521,026	289,888,254
1990	1,268,310	866,824	81,748	192,295,363	42,490,022	4,482,718	563,243	278,063,881
1991	1,228,656	1,106,002	101,757	230,125,125	48,956,678	3,973,857	575,151	334,965,000
1992	2,015,691	1,387,786	118,390	255,788,716	50,814,429	4,297,697	635,045	347,221,256
1993	388,085	1,423,070	78,888	278,915,518	49,194,490	7,901,890	448,719	368,312,093
1994	1,065,582	1,356,725	85,334	268,517,539	52,418,112	6,605,448	311,612	361,897,153
1995	708,414	1,432,120	134,040	276,845,444	55,001,222	12,737,693	1,568,276	386,868,673
1996	752,342	1,461,397	137,604	286,308,639	62,513,304	11,626,809	1,362,280	407,032,664
1997	707,841	1,475,390	908,193	299,942,270	59,676,702	11,833,174	1,425,086	420,893,187
1998	621,103	1,463,292	105,812	299,099,241	64,256,481	12,077,378	1,580,022	429,982,739
1999	655,559	1,571,608	76,012	301,890,301	68,745,246	12,880,935	1,692,354	445,891,634
2000	614,442	1,619,911	27,048	314,420,873	73,365,367	13,330,312	1,841,835	466,777,567
2001	646,260	1,694,320	213,101	341,614,575	80,071,243	19,421,985	1,983,252	512,414,086
2002	1,025,024	2,192,179	413,818	248,098,586	24,065,017	27,089,092	6,288,900	398,742,672

TABLE 6
SPECIAL ASSESSMENTS ON REAL PROPERTY
TAXES PAYABLE 1961 - 2002 ¹

Taxes Payable	County	City	Township	School District ²	Special Taxing District ³	Total Special Assessments
1961	\$ 2,351,451	\$ 16,907,767	\$ 35,587	\$ 9,255	\$ ---	\$ 19,304,060
1962	2,525,560	21,054,625	155,997	1,962	---	23,738,144
1963	2,609,148	22,696,782	249,511	693	---	25,556,134
1964	2,881,697	22,765,892	235,106	721	---	25,883,416
1965	2,873,348	24,285,825	256,551	22,601	---	27,438,325
1966	2,830,280	25,989,325	302,025	692	---	29,122,322
1967	3,063,590	27,806,364	393,226	13,965	---	31,277,145
1968	2,900,282	30,873,189	600,570	362	---	34,374,403
1969	3,161,385	31,199,108	616,648	433	---	34,977,574
1970	3,252,530	34,958,720	732,930	---	---	38,944,180
1971	3,498,018	39,862,907	1,104,766	---	---	44,465,691
1972	3,422,674	44,798,215	1,990,711	---	---	50,211,600
1973	3,588,582	50,257,818	712,435	---	---	54,558,835
1974	3,756,880	50,060,170	875,491	---	90,127	54,782,668
1975	3,571,678	56,387,600	850,945	---	87,195	60,897,418
1976	3,763,278	61,996,846	1,345,190	---	124,054	67,229,368
1977	4,292,463	65,534,103	1,304,107	---	167,982	71,298,655
1978	6,183,852	65,772,958	960,448	---	430,666	73,347,924
1979	5,460,078	68,538,605	1,154,616	---	549,935	75,703,234
1980	6,445,516	76,741,585	1,112,560	---	884,844	85,184,505
1981	7,147,771	96,494,151	2,994,534	---	755,781	107,392,237
1982	9,361,905	111,634,008	2,892,685	---	1,427,984	125,316,582
1983	11,163,759	120,621,493	2,241,564	---	3,114,699	137,141,515
1984	12,289,645	115,363,155	2,296,852	---	3,504,789	133,454,441
1985	13,154,476	117,520,421	2,568,565	---	3,427,864	136,671,326
1986	13,713,329	121,161,521	2,803,283	---	3,291,572	140,969,705
1987	14,879,341	121,751,685	3,274,544	---	4,088,594	143,994,164
1988	16,607,043	121,346,758	3,680,074	---	2,865,444	144,499,319
1989	15,395,267	124,195,662	4,032,573	---	2,988,429	146,611,931
1990	17,602,815	126,635,583	4,536,075	---	2,815,646	151,590,119
1991	21,372,166	124,579,500	5,061,663	---	2,404,178	153,417,507
1992	24,525,829	128,895,178	4,800,783	---	1,978,155	160,199,945
1993	27,081,237	122,365,249	4,862,982	---	1,563,817	155,873,285
1994	33,748,861	115,671,356	4,755,243	---	1,695,553	155,871,013
1995	35,539,066	118,867,553	4,919,838	---	1,721,558	161,048,015
1996	38,519,588	124,406,842	5,055,232	---	2,192,575	170,174,237
1997	41,436,917	122,717,697	4,861,941	---	2,004,770	171,021,325
1998	43,980,008	122,872,234	5,497,545	---	3,618,003	175,967,790
1999	44,140,146	133,837,632	6,222,004	---	2,550,296	186,750,078
2000	47,353,777	129,777,786	6,604,394	---	2,515,553	186,251,510
2001	64,542,117	136,873,718	7,741,674	---	2,656,566	211,814,075
2002	65,086,044	143,166,549	8,341,277	---	2,843,352	219,437,222

(1) Special Assessments are not included in the taxing district levy when tax rates are determined.

(2) School Districts do not have special assessments. However, the entries in this table are basically old school district debts that were treated as special assessments during that year in which the taxes were due.

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

TABLE 7
TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
TAXES PAYABLE 1974 - 2002

AGRICULTURAL					NON-AGRICULTURAL				
TAXES PAYABLE	SEASONAL REC.							SEASONAL REC.	COMMERCIAL
	FARM	TIMBER	RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	COMMERCIAL	LAND & BLDGS.
1974	\$ 6,303,871,903	\$ 7,157,475	\$ 532,070,520	\$ 6,843,099,898	\$ 15,123,842,854	\$ 1,614,780,690	\$ 348,562,363	\$ 53,965,464	\$ 3,823,509,740
1975	6,415,081,434	7,143,240	550,207,227	6,972,431,901	15,909,193,646	1,718,909,545	322,113,418	54,043,020	4,028,012,668
1976	7,204,668,563	8,339,440	621,913,053	7,834,921,056	17,996,178,514	1,908,965,218	360,860,866	61,641,609	4,304,266,445
1977	8,058,720,982	9,851,885	704,518,467	8,773,091,334	20,150,118,450	1,994,111,189	380,343,576	66,231,879	4,545,891,478
1978	9,348,348,273	11,142,655	812,018,422	10,171,509,350	22,781,313,802	2,170,109,016	420,662,547	76,174,749	4,861,545,171
1979	11,291,851,033	13,706,476	949,587,147	12,255,144,656	26,260,897,915	2,367,157,774	447,738,678	86,487,145	5,241,287,545
1980	16,517,441,178	16,548,300	1,279,248,464	17,813,237,942	32,650,855,828	2,831,762,888	557,918,679	106,182,742	5,988,120,106
1981	26,422,088,185	23,327,332	1,970,387,655	28,415,803,172	44,838,182,270	3,716,100,473	986,763,964	143,734,288	7,233,511,847
1982	30,797,646,931	29,729,041	2,349,969,650	33,177,345,622	50,427,888,036	4,232,673,810	1,101,393,577	159,902,513	8,409,866,305
1983	34,172,311,884	120,176,286	2,592,990,933	36,885,479,103	54,637,426,680	4,722,035,165	1,193,803,418	172,952,315	9,391,546,418
1984	35,588,551,236	259,660,399	2,719,347,921	38,567,559,556	56,511,581,667	4,917,466,003	1,210,452,459	181,056,009	10,305,294,300
1985	34,244,000,633	275,174,660	2,931,273,120	37,450,448,413	59,020,795,238	5,108,689,116	1,211,438,807	185,009,846	11,032,134,417
1986	30,633,105,044	268,943,127	3,111,635,287	34,013,683,458	61,220,786,478	5,446,365,024	1,196,248,352	179,946,092	12,193,554,649
1987	25,077,533,923	267,707,402	3,210,276,140	28,555,517,465	62,935,815,619	5,954,132,515	1,237,633,810	193,041,295	13,278,037,597
1988	20,491,742,485	271,366,535	3,335,072,433	24,098,181,453	66,493,164,493	6,460,735,934	1,306,105,594	198,634,534	14,765,626,249
1989	19,927,755,533	274,418,430	3,496,012,563	23,698,186,526	71,536,885,314	6,918,909,271	1,336,261,603	205,365,130	16,224,420,955
1990	20,678,182,949	290,500,828	3,617,442,828	24,586,126,605	76,018,910,651	7,236,501,158	1,443,210,670	205,507,402	17,289,905,062
1991	22,372,367,108	293,933,231	3,796,655,719	26,462,956,058	80,455,863,981	7,485,467,093	1,501,028,957	212,955,776	18,371,812,261
1992	23,937,742,990	297,911,938	3,974,327,948	28,209,982,876	84,009,470,399	7,542,493,838	1,455,205,117	214,735,048	18,378,152,899
1993	24,645,088,193	285,184,253	4,209,678,250	29,139,950,696	88,819,915,811	7,373,712,044	0	225,312,767	18,909,593,881
1994	25,347,350,771	294,222,907	4,326,741,330	29,968,315,008	93,783,517,112	7,152,944,029	0	252,541,692	18,345,907,531
1995	26,091,747,816	317,966,169	4,594,989,550	31,004,703,535	100,298,221,895	7,138,357,840	0	276,087,778	18,298,569,303
1996	27,359,506,834	333,424,680	4,944,310,420	32,637,241,934	108,136,444,945	7,255,674,736	0	299,927,126	18,632,376,145
1997	28,765,634,966	359,899,810	5,335,224,648	34,460,759,424	115,925,105,616	7,567,190,465	0	332,036,662	20,143,018,477
1998	30,310,403,777	387,234,358	5,773,264,327	36,470,902,462	124,992,079,736	7,971,442,397	0	423,471,196	21,803,529,445
1999	32,370,416,298	445,014,880	6,330,529,122	39,145,960,300	134,561,076,753	8,688,210,348	0	474,078,366	24,137,548,053
2000	34,255,717,499	492,002,078	6,843,224,358	41,590,943,935	146,155,030,416	9,570,800,063	0	525,413,129	26,590,891,032
2001	35,688,238,523	511,865,740	7,632,268,777	43,832,373,040	161,567,631,603	10,950,926,252	0	595,418,176	29,648,839,187
2002	37,616,174,389	523,660,400	8,435,134,800	46,574,969,589	179,976,425,996	12,864,927,813	0	603,828,600	33,220,321,264

TABLE 7
TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
TAXES PAYABLE 1974 - 2002

NON-AGRICULTURAL (continued)									
TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	ALL OTHER CLASS 5 PROPERTY	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
1974	\$ 1,556,912,698	\$ 1,163,984,436	\$ 116,887,846	\$ --	\$ --	\$ 23,802,446,091	\$ 30,645,545,989	\$ 881,433,388	\$ 31,526,979,377
1975	1,612,960,413	1,310,873,142	93,438,975	--	--	25,049,544,827	32,021,976,728	927,230,681	32,949,207,409
1976	1,828,889,510	1,391,155,581	76,430,587	--	--	27,928,388,330	35,763,309,386	915,329,883	36,678,639,269
1977	1,937,023,729	1,477,905,415	77,202,479	--	--	30,628,828,195	39,401,919,529	946,713,401	40,348,632,930
1978	2,030,491,108	1,655,954,434	82,424,268	--	--	34,078,675,095	44,250,184,445	984,260,913	45,234,445,358
1979	2,231,508,189	1,754,169,998	89,998,852	--	--	38,479,246,096	50,734,390,752	1,052,941,093	51,787,331,845
1980	2,528,222,265	1,839,702,910	93,724,564	--	--	46,596,489,982	64,409,727,924	1,127,182,828	65,536,910,752
1981	3,034,683,491	2,037,160,608	79,998,582	--	--	62,070,135,523	90,485,938,695	1,223,819,987	91,709,758,682
1982	3,390,006,915	2,099,121,343	76,600,468	--	256,443,314	70,153,896,271	103,331,241,893	1,557,557,879	104,888,799,772
1983	3,767,085,215	2,109,955,233	67,272,250	--	290,837,273	76,352,913,967	113,238,393,070	1,704,442,662	114,942,835,732
1984	4,102,152,791	2,170,149,016	62,531,394	--	268,862,758	79,729,546,397	118,297,105,953	1,822,351,991	120,119,457,944
1985	4,242,537,439	2,178,098,193	50,898,900	--	188,156,757	83,217,758,713	120,668,207,126	1,892,326,701	122,560,533,827
1986	4,527,820,690	2,195,300,605	42,058,516	--	201,528,611	87,203,609,017	121,217,292,475	1,967,183,838	123,184,476,313
1987	4,926,765,777	2,366,688,338	33,081,276	--	246,000,040	91,171,196,267	119,726,713,732	2,033,815,060	121,760,528,792
1988	5,360,553,376	2,616,339,981	25,596,874	--	244,253,648	97,471,010,683	121,569,192,136	2,077,487,365	123,646,679,501
1989	5,675,454,320	2,789,666,634	17,301,031	--	256,083,276	104,960,347,534	128,658,534,060	2,111,366,270	130,769,900,330
1990	5,757,537,249	2,855,395,240	17,328,557	--	265,284,133	111,089,580,122	135,675,706,727	2,649,874,844	138,325,581,571
1991	5,984,870,739	2,860,318,131	12,328,179	--	258,863,551	117,143,508,668	143,606,464,726	2,783,575,907	146,390,040,633
1992	6,181,068,417	2,873,438,409	9,837,055	294,334	275,769,444	120,940,464,960	149,150,447,836	2,873,816,502	152,024,264,338
1993	6,314,363,214	2,927,653,835	5,367,191	401,079	276,337,502	124,852,657,324	153,992,608,020	3,007,985,604	157,000,593,624
1994	6,187,768,009	3,021,635,438	5,304,001	270,427	290,515,895	129,040,404,134	159,008,719,142	2,990,779,548	161,999,498,690
1995	6,346,566,233	3,066,751,115	4,732,040	264,166	305,388,518	135,734,938,888	166,739,642,423	3,104,511,567	169,844,153,990
1996	6,804,665,789	3,077,764,456	4,550,803	396,318	314,746,239	144,526,546,557	177,163,788,491	3,282,461,951	180,446,250,442
1997	7,300,220,689	2,986,984,533	4,081,936	503,733	315,532,376	154,574,674,487	189,035,433,911	3,440,030,594	192,475,464,505
1998	7,856,589,289	2,994,810,152	3,971,625	735,500	357,850,857	166,404,480,197	202,875,382,657	3,515,300,071	206,390,682,728
1999	8,512,087,713	3,086,046,058	3,812,713	870,541	424,447,794	179,888,178,339	219,034,138,639	3,641,069,248	222,675,207,887
2000	9,304,248,391	3,188,879,697	3,628,971	756,000	456,532,993	195,796,180,692	237,387,124,627	3,931,268,879	241,318,393,506
2001	10,435,312,204	3,158,322,985	3,611,999	1,156,883	485,791,686	216,847,010,975	260,679,384,015	4,003,570,517	264,682,954,532
2002	11,177,960,333	3,194,097,862	3,381,650	1,241,300	505,333,113	241,547,517,931	288,122,487,520	4,114,925,467	292,237,412,987

TABLE 8
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-2001:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 2001 *

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	GOLF & SEAS. REC. COMMERCIAL	COMMERCIAL LAND & BLDGS.
1974	\$ 1,924,461,295	\$ 1,431,495	\$ 177,356,840	\$ 2,103,249,630	\$ 4,849,228,230	\$ 628,809,419	\$ 149,881,816	\$ 17,988,488	\$ 1,642,720,626
1975	1,960,470,472	1,428,648	183,402,409	2,145,301,529	5,127,012,845	662,219,800	138,508,774	18,014,340	1,730,559,379
1976	2,221,996,856	1,667,888	207,304,351	2,430,969,095	5,904,942,783	719,903,059	155,170,170	20,547,203	1,848,873,194
1977	2,491,406,074	1,970,377	234,839,486	2,728,215,937	6,618,943,694	749,177,879	163,547,740	22,077,293	1,953,150,600
1978	2,679,279,506	2,228,531	251,725,713	2,933,233,750	6,677,491,883	810,811,385	180,884,893	19,049,869	2,090,717,230
1979	3,120,877,146	2,741,306	284,876,275	3,408,494,727	7,097,696,970	876,899,424	192,527,641	20,055,274	2,253,753,649
1980	3,820,503,423	3,309,660	319,812,116	4,143,625,199	7,811,320,762	1,037,765,930	239,905,037	19,739,881	2,574,891,652
1981	4,748,862,505	4,432,192	413,781,411	5,167,076,108	9,216,318,518	1,389,870,386	394,705,517	23,689,802	3,110,410,103
1982	5,555,605,874	5,648,517	493,493,628	6,054,748,019	10,421,486,915	1,504,601,390	440,557,361	26,396,587	3,567,998,828
1983	6,194,916,657	22,833,493	544,528,098	6,762,278,248	11,497,276,258	1,588,630,647	477,521,311	28,587,099	3,988,104,733
1984	6,434,633,105	49,335,475	571,063,064	7,055,031,644	11,577,575,894	1,522,099,447	484,180,978	30,141,376	4,274,600,131
1985	6,174,558,462	52,283,185	615,567,355	6,842,409,002	12,100,825,762	1,577,309,909	484,575,521	30,832,487	4,449,287,424
1986	5,244,213,724	48,409,762	653,443,411	5,946,066,897	12,535,693,098	1,688,221,454	478,499,339	30,623,321	4,943,138,958
1987	4,244,826,235	48,187,332	674,157,991	4,967,171,558	12,804,575,375	1,848,604,741	495,053,522	32,875,016	5,404,765,041
1988	3,421,312,076	48,845,976	700,365,212	4,170,523,264	12,935,992,165	2,014,819,293	522,442,237	34,009,292	6,040,003,877
1989	417,540,187	6,174,415	80,408,289	504,122,891	1,716,268,335	263,822,987	70,153,728	3,818,082	796,497,353
1990	251,625,937	4,938,514	86,818,628	343,383,079	1,091,583,031	246,709,372	73,026,459	3,345,835	823,597,889
1991	267,011,241	4,702,927	87,323,081	359,037,249	1,157,238,588	253,229,109	74,300,939	3,505,346	857,093,388
1992	284,531,663	4,766,586	87,435,215	376,733,464	1,147,707,299	245,941,106	69,122,237	3,558,832	822,389,887
1993	289,243,019	4,562,943	86,483,267	380,289,229	1,176,432,202	232,646,456	0	3,725,671	835,557,931
1994	261,048,870	4,413,344	89,145,229	354,607,443	1,233,014,617	224,296,810	0	4,128,582	792,162,990
1995	269,617,628	4,769,493	94,997,745	369,384,866	1,333,157,779	223,268,064	0	4,497,056	788,591,072
1996	285,274,865	5,001,371	102,666,759	392,942,995	1,464,300,490	225,393,960	0	4,827,879	802,525,545
1997	302,597,389	5,398,498	100,302,255	408,298,142	1,594,281,625	234,421,280	0	5,360,352	869,995,404
1998	299,134,910	5,421,281	92,533,121	397,089,312	1,645,823,211	212,325,345	0	6,773,571	803,214,113
1999	293,767,368	5,562,686	91,650,420	390,980,474	1,694,714,167	191,242,085	0	6,797,036	786,842,780
2000	299,670,821	5,904,025	89,034,705	394,609,551	1,833,777,826	200,742,725	0	7,126,729	845,798,908
2001	313,430,052	6,142,389	100,217,451	419,789,892	2,066,216,841	229,360,248	0	8,132,898	945,768,539

* For payable year 1989, gross tax capacity value replaced assessed value. For payable year 1990, net tax capacity value replaced gross tax capacity value.

TABLE 8
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-2001:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 2001 *

NON-AGRICULTURAL (continued)									
TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	ALL OTHER CLASS 5 PROPERTY	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
1974	\$ 668,456,592	\$ 414,541,241	\$ 58,443,923	\$ ----	\$ ----	8,430,070,335	\$ 10,533,319,965	\$ 374,755,614	\$ 10,908,075,579
1975	693,572,978	468,487,509	45,172,553	----	----	8,883,548,178	11,028,849,707	393,777,244	11,422,626,951
1976	786,422,492	496,058,541	37,490,885	----	----	9,969,408,327	12,400,377,422	388,145,792	12,788,523,214
1977	832,920,204	525,738,553	37,671,317	----	----	10,903,227,280	13,631,443,217	401,396,204	14,032,839,421
1978	873,111,179	589,300,208	40,196,673	----	----	11,281,563,320	14,214,797,070	417,352,695	14,632,149,765
1979	959,548,524	624,365,083	43,736,500	----	----	12,068,583,065	15,477,077,792	444,909,746	15,921,987,538
1980	1,087,135,577	654,627,210	45,729,367	----	----	13,471,115,416	17,614,740,615	473,975,146	18,088,715,761
1981	1,304,913,900	722,578,703	39,999,291	----	----	16,202,486,220	21,369,562,328	515,956,691	21,885,519,019
1982	1,447,369,761	744,109,456	38,300,229	----	110,270,619	18,301,091,146	24,355,839,165	657,198,624	25,013,037,789
1983	1,608,873,198	749,353,299	33,636,125	----	125,060,022	20,097,042,692	26,859,320,940	719,236,489	27,578,557,429
1984	1,744,056,764	768,699,591	31,265,697	----	115,610,984	20,548,230,862	27,603,262,506	769,544,956	28,372,807,462
1985	1,783,221,212	772,147,033	25,449,450	----	80,907,404	21,304,556,202	28,146,965,204	797,750,660	28,944,715,864
1986	1,903,086,942	779,786,805	21,029,258	----	86,657,299	22,466,736,474	28,412,803,371	828,890,699	29,241,694,070
1987	2,073,134,793	840,599,467	16,540,638	----	105,780,013	23,621,928,606	28,589,100,164	857,546,834	29,446,646,998
1988	2,258,213,309	925,446,157	12,798,437	----	105,029,063	24,848,753,830	29,019,277,094	875,697,037	29,894,974,131
1989	288,431,765	132,068,761	908,304	----	13,444,364	3,285,413,679	3,789,536,570	108,915,980	3,898,452,550
1990	282,802,923	144,482,999	876,825	----	13,423,376	2,679,848,709	3,023,231,788	131,014,287	3,154,246,075
1991	287,662,866	141,203,066	610,245	----	12,772,880	2,787,616,427	3,146,653,676	134,539,984	3,281,193,660
1992	285,419,756	136,144,827	467,260	13,981	13,043,838	2,723,809,023	3,100,542,487	133,137,661	3,233,680,148
1993	288,260,192	137,240,650	252,258	18,851	12,934,687	2,687,068,898	3,067,358,127	137,837,745	3,205,195,872
1994	276,405,106	138,667,857	243,984	12,440	13,303,860	2,682,236,246	3,036,843,689	134,339,758	3,171,183,447
1995	283,430,046	140,750,287	217,674	12,152	13,985,321	2,787,909,451	3,157,294,317	139,515,555	3,296,809,872
1996	304,100,274	141,271,158	209,337	18,231	14,417,655	2,957,064,529	3,350,007,524	147,560,824	3,497,568,348
1997	326,623,041	137,093,867	187,769	23,172	14,453,230	3,182,439,740	3,590,737,882	154,793,236	3,745,531,118
1998	301,079,789	119,451,939	158,865	29,420	14,066,564	3,102,922,817	3,500,012,129	136,978,564	3,636,990,693
1999	286,842,666	107,731,786	133,445	30,469	14,630,961	3,088,972,792	3,479,953,266	124,043,585	3,603,996,851
2000	305,399,555	107,702,351	123,385	25,704	15,306,275	3,316,003,458	3,710,613,009	129,817,042	3,840,430,051
2001	343,268,579	106,635,821	122,808	39,334	16,283,025	3,715,828,093	4,135,617,985	131,768,174	4,267,386,159

* For payable year 1989, gross tax capacity value replaced assessed value. For payable year 1990, net tax capacity value replaced gross tax capacity value.

TABLE 9
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE
OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 2002

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec Commercial	Commercial Land & Bldg
1974	\$ 136,139,231	\$ 104,456	\$ 13,906,221	\$ 150,149,908	\$ 514,599,590	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	152,838,652	121,943	16,365,393	169,325,988	598,213,675	76,568,368	15,229,388	1,762,051	207,395,115
1976	159,193,584	129,956	17,247,335	176,570,875	641,105,940	80,066,795	15,997,478	1,929,353	203,932,029
1977	211,215,865	171,459	21,851,324	233,238,648	726,165,579	85,353,721	16,949,701	2,069,716	219,689,600
1978	229,690,049	197,014	24,197,776	254,084,839	734,949,950	92,571,984	19,102,190	1,837,491	235,897,257
1979	260,904,836	249,695	26,945,322	288,099,853	760,814,802	97,548,136	19,887,463	1,890,775	248,624,109
1980	305,970,245	316,404	29,844,120	336,130,769	798,064,363	108,128,061	23,862,330	1,841,120	268,499,161
1981	312,741,926	401,884	33,186,955	346,330,765	857,683,333	134,007,969	35,952,073	1,890,240	295,771,945
1982	387,575,535	497,844	40,981,597	429,054,976	1,035,334,564	154,238,143	42,639,933	2,189,537	356,315,664
1983	411,906,224	2,197,619	45,224,289	459,328,132	1,152,967,139	164,522,853	47,043,714	2,357,344	403,099,179
1984	454,649,549	4,991,959	51,472,490	511,113,998	1,243,980,323	168,363,088	51,210,366	2,707,148	457,715,698
1985	448,820,269	5,575,637	56,392,530	510,788,436	1,298,557,830	173,435,573	51,079,688	2,854,402	481,081,664
1986	427,064,384	5,442,939	62,643,560	495,150,883	1,402,313,414	192,774,030	52,635,913	2,994,653	550,178,938
1987	399,859,338	5,662,248	68,152,003	473,673,589	1,478,266,657	215,390,120	55,694,852	3,390,566	618,996,509
1988	362,053,031	6,112,891	74,365,384	442,531,306	1,567,038,822	245,540,927	61,470,232	3,645,332	728,670,200
1989	370,007,141	6,458,825	74,082,585	450,548,551	1,705,955,924	263,365,147	68,789,176	3,523,685	792,696,006
1990	231,398,429	5,392,780	83,399,215	320,190,424	1,102,623,647	251,970,300	72,971,649	3,198,542	844,886,355
1991	255,601,246	5,284,432	88,400,054	349,285,732	1,261,546,160	280,381,027	78,786,638	3,542,003	937,244,521
1992	282,237,610	5,554,165	92,836,988	380,628,763	1,351,697,230	294,998,131	79,843,772	3,801,646	974,605,041
1993	311,486,280	5,858,922	99,779,790	417,124,992	1,489,100,414	299,972,959	0	4,262,109	1,061,870,099
1994	299,152,033	5,817,291	105,412,989	410,382,313	1,609,112,591	298,587,679	0	4,966,636	1,047,396,229
1995	315,949,272	6,261,779	111,734,733	433,945,784	1,776,936,742	304,924,774	0	5,400,010	1,064,921,700
1996	329,952,522	6,249,983	116,061,007	452,263,512	1,928,186,275	304,391,800	0	5,585,694	1,083,446,781
1997	343,622,358	6,596,494	109,251,973	459,470,825	2,033,955,618	306,281,745	0	5,972,718	1,142,201,061
1998	353,782,043	6,815,664	102,323,899	462,921,606	2,188,238,871	285,862,440	0	7,828,662	1,109,298,762
1999	362,242,906	7,209,115	103,942,950	473,394,971	2,340,649,659	266,071,981	0	8,268,520	1,117,828,147
2000	362,316,153	7,599,142	101,025,345	470,940,640	2,480,051,304	273,691,152	0	8,511,801	1,166,036,932
2001	378,197,949	7,696,794	110,546,159	496,440,902	2,702,184,438	299,216,390	0	9,425,784	1,244,092,963
2002	308,035,655	6,211,398	111,933,653	426,180,706	2,332,146,289	270,988,542	0	8,489,676	1,224,454,783

TABLE 9
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE
OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 2002

NON-AGRICULTURAL (continued)

Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Total Personal Property	Total Real & Personal Property
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 893,246,398	\$ 1,043,396,306	\$ 38,088,817	\$ 1,081,485,123
1975	83,271,516	44,734,866	5,648,451	--	1,032,823,430	1,202,149,418	44,351,136	1,246,500,554
1976	87,836,703	44,037,233	4,551,496	--	1,079,427,027	1,255,997,902	41,322,565	1,297,320,467
1977	93,877,074	47,759,974	4,043,067	--	1,195,908,432	1,429,147,080	43,298,762	1,472,445,842
1978	98,921,685	51,422,998	4,256,947	--	1,238,960,502	1,493,045,341	45,651,310	1,538,696,651
1979	105,984,112	53,602,835	4,475,409	--	1,292,827,641	1,580,927,494	47,385,241	1,628,312,735
1980	113,037,309	56,500,368	4,348,471	--	1,374,281,183	1,710,411,952	48,426,153	1,758,838,105
1981	123,942,641	57,304,563	3,690,830	--	1,510,243,594	1,856,574,359	47,563,240	1,904,137,599
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,814,359,627	2,243,414,603	61,667,722	2,305,082,325
1983	164,043,837	63,827,110	3,506,905	12,604,019	2,013,972,100	2,473,300,232	66,724,069	2,540,024,301
1984	187,758,639	69,899,562	3,700,067	12,553,965	2,197,888,856	2,709,002,854	75,218,054	2,784,220,908
1985	194,542,185	71,170,754	3,318,626	8,794,634	2,284,835,356	2,795,623,792	79,371,594	2,874,995,386
1986	213,772,763	74,503,575	3,024,725	9,755,400	2,501,953,411	2,997,104,294	86,853,333	3,083,957,627
1987	238,530,834	82,573,987	2,620,463	12,427,666	2,707,891,654	3,181,565,243	95,757,072	3,277,322,315
1988	274,566,164	94,159,294	2,365,700	13,078,799	2,990,535,470	3,433,066,776	104,693,975	3,537,760,751
1989	282,974,388	107,975,372	890,864	13,601,632	3,239,772,194	3,690,320,745	106,771,593	3,797,092,338
1990	289,307,831	119,917,616	868,964	14,110,228	2,699,855,132	3,020,045,556	127,002,583	3,147,048,139
1991	312,544,381	125,096,604	633,161	14,222,529	3,013,997,024	3,363,282,756	136,824,691	3,500,107,447
1992	337,501,119	129,295,747	474,215	15,352,602	3,187,569,503	3,568,198,266	145,155,457	3,713,353,723
1993	364,146,701	141,434,264	315,149	16,403,132	3,377,527,493	3,794,652,485	159,888,034	3,954,540,519
1994	363,352,554	150,482,637	309,561	17,516,815	3,491,741,482	3,902,123,795	164,533,230	4,066,657,025
1995	381,675,851	156,836,769	291,988	18,718,485	3,709,723,502	4,143,669,286	174,462,629	4,318,131,915
1996	407,346,105	156,710,814	266,295	18,832,560	3,904,790,361	4,357,053,873	182,743,443	4,539,797,316
1997	424,796,801	152,791,851	248,296	18,542,746	4,084,819,557	4,544,290,382	187,829,459	4,732,119,841
1998	413,345,298	142,759,988	231,902	18,815,174	4,166,418,543	4,629,340,149	173,377,086	4,802,717,235
1999	403,812,705	136,367,831	206,136	20,349,442	4,293,594,509	4,766,989,480	162,733,637	4,929,723,117
2000	417,616,717	137,189,511	194,930	20,819,884	4,504,144,233	4,975,084,873	165,410,781	5,140,495,654
2001	448,234,625	133,290,777	175,336	21,333,511	4,858,009,841	5,354,450,743	161,449,226	5,515,899,969
2002	421,627,694	102,022,540	156,463	19,013,863	4,378,937,274	4,805,117,980	143,237,222	4,948,355,202

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 2002

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec. Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec. Commercial	Commercial Land & Bldg
1974	\$ 112,436,927	\$ 104,456	\$ 13,906,221	\$ 126,447,604	\$ 348,928,689	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	127,209,292	121,943	16,365,393	143,696,628	417,134,470	76,568,368	15,229,388	1,762,051	207,395,115
1976	132,906,271	129,956	17,247,335	150,283,562	447,138,962	80,066,795	15,997,478	1,929,353	203,932,029
1977	155,720,362	151,758	19,502,949	175,375,069	519,966,925	85,353,721	16,949,701	2,069,716	219,689,600
1978	168,556,957	174,729	21,680,519	190,412,205	519,493,390	92,571,984	19,102,190	1,837,491	235,897,257
1979	191,476,359	222,280	24,097,121	215,795,760	537,395,778	97,548,136	19,887,463	1,890,775	248,624,109
1980	209,309,041	283,308	26,646,522	236,238,871	474,456,249	108,128,061	23,862,330	1,841,120	268,499,161
1981	188,806,114	357,611	29,035,999	218,199,724	464,226,780	123,979,068	35,952,073	1,890,240	295,771,944
1982	243,880,560	452,444	36,029,578	280,362,582	596,482,793	142,085,928	42,621,067	2,189,537	356,315,664
1983	257,509,209	2,013,526	39,759,410	299,282,145	689,314,133	151,991,198	47,023,992	2,357,344	403,099,179
1984	304,661,445	4,491,693	46,133,918	355,287,056	780,670,866	168,363,088	51,189,103	2,707,148	457,288,735
1985	287,448,543	5,017,394	49,682,714	342,148,651	819,998,773	173,435,573	51,063,283	2,854,402	480,392,386
1986	244,527,241	4,032,002	55,616,248	304,175,491	879,767,682	192,774,030	52,615,973	2,994,653	549,409,655
1987	229,095,169	4,199,388	60,712,624	294,007,181	932,040,911	215,390,120	55,677,018	3,390,566	618,238,514
1988	206,497,668	4,543,582	66,574,805	277,616,055	1,006,669,724	245,540,529	61,453,217	3,645,329	711,026,015
1989	211,974,365	4,771,134	74,078,546	290,824,045	1,109,120,490	262,736,418	68,774,443	3,523,541	791,460,542
1990	230,747,993	5,388,330	83,399,215	319,535,538	1,095,197,405	251,341,871	72,957,669	3,198,542	843,587,547
1991	254,854,588	5,280,182	88,400,054	348,534,824	1,253,840,770	279,812,648	78,770,717	3,542,003	936,058,867
1992	281,397,503	5,549,847	92,836,988	379,784,338	1,343,619,417	294,405,821	79,827,776	3,801,646	973,204,343
1993	310,335,554	5,853,238	99,779,790	415,968,583	1,480,319,195	299,084,888	0	4,262,109	1,059,608,271
1994	298,012,184	5,812,103	105,412,989	409,237,278	1,598,200,767	297,540,425	0	4,966,636	1,044,865,947
1995	314,734,144	6,256,319	111,734,733	432,725,196	1,764,861,110	303,731,344	0	5,400,010	1,061,993,378
1996	328,769,383	6,244,324	116,061,007	451,074,713	1,916,327,627	302,892,209	0	5,585,694	1,080,545,196
1997	342,422,198	6,590,433	109,251,973	458,264,604	2,022,319,602	305,060,915	0	5,972,718	1,139,118,130
1998	345,053,070	6,810,089	102,323,899	454,187,058	2,023,394,781	284,918,276	0	7,828,662	1,106,896,226
1999	345,646,512	7,203,563	103,942,950	456,793,555	2,036,575,936	265,012,530	0	8,268,520	1,115,094,629
2000	296,310,708	6,431,991	101,025,345	403,768,710	2,090,713,736	272,738,963	0	8,511,801	1,163,260,959
2001	303,513,472	6,303,991	110,546,159	420,364,304	2,303,450,352	298,158,929	0	9,425,784	1,240,831,269
2002	267,359,369	6,207,322	111,933,653	385,500,344	2,013,650,906	270,372,709	0	8,489,676	1,222,717,553

TABLE 10 ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY TAXES PAYABLE 1974 - 2002
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NON-AGRICULTURAL (continued)						Total Real Property	Total Personal Property	Total Real & Personal Property
Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total			
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 727,575,497	\$ 854,023,101	\$ 38,088,817	\$ 892,111,918
1975	83,271,516	44,734,866	5,648,451	--	851,744,225	995,440,853	44,351,136	1,039,791,989
1976	87,836,703	44,037,233	4,551,496	--	885,460,049	1,035,743,611	41,322,565	1,077,066,176
1977	93,877,074	47,759,974	4,043,067	--	989,709,778	1,165,084,847	43,298,762	1,208,383,609
1978	98,921,685	51,422,998	4,256,947	--	1,023,503,942	1,213,916,147	45,651,310	1,259,567,457
1979	105,984,112	53,602,835	4,475,409	--	1,069,408,617	1,285,204,377	47,385,241	1,332,589,618
1980	113,037,309	56,500,368	4,348,471	--	1,050,673,069	1,286,911,940	48,426,153	1,335,338,093
1981	123,942,641	57,304,563	3,690,830	--	1,106,758,139	1,324,957,863	47,563,240	1,372,521,103
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,363,336,775	1,643,699,357	61,667,722	1,705,367,079
1983	164,043,837	63,827,110	3,506,905	12,604,019	1,537,767,717	1,837,049,862	66,724,069	1,903,773,931
1984	187,539,720	69,899,562	3,700,067	12,548,085	1,733,906,374	2,089,193,430	75,218,054	2,164,411,484
1985	194,251,558	71,170,754	3,318,626	8,770,708	1,805,256,063	2,147,404,714	79,371,594	2,226,776,308
1986	213,499,863	74,503,575	3,024,725	9,755,400	1,978,345,556	2,282,521,047	86,817,766	2,369,338,813
1987	238,283,752	82,573,987	2,620,463	12,427,666	2,160,642,997	2,454,650,178	95,720,039	2,550,370,217
1988	269,170,368	94,156,244	2,365,700	13,076,314	2,407,103,440	2,684,719,495	104,626,880	2,789,346,375
1989	282,511,559	107,964,028	890,789	13,601,499	2,640,583,309	2,931,407,354	106,684,590	3,038,091,944
1990	288,734,703	119,916,021	868,964	14,110,228	2,689,912,950	3,009,448,488	126,917,371	3,136,365,859
1991	311,982,876	125,094,862	633,161	14,222,529	3,003,958,433	3,352,493,257	136,734,241	3,489,227,498
1992	336,958,819	129,295,232	474,215	15,352,602	3,176,939,871	3,556,724,209	145,070,404	3,701,794,613
1993	363,362,211	141,433,510	315,149	16,403,132	3,364,811,087	3,780,779,670	159,787,378	3,940,567,048
1994	362,525,566	150,481,832	309,561	17,516,815	3,476,424,329	3,885,661,607	164,470,793	4,050,132,400
1995	380,700,814	156,835,859	291,988	18,718,485	3,692,550,173	4,125,275,366	174,397,188	4,299,672,554
1996	406,357,704	156,709,977	266,295	18,832,560	3,887,541,300	4,338,616,013	182,679,488	4,521,295,501
1997	423,692,569	152,791,088	248,296	18,542,746	4,067,774,785	4,526,039,389	187,761,774	4,713,801,163
1998	412,497,965	142,757,852	231,902	18,815,174	3,997,378,284	4,451,565,342	173,324,734	4,624,890,076
1999	402,749,871	136,367,217	206,136	20,349,442	3,984,664,370	4,441,457,925	162,679,530	4,604,137,455
2000	416,647,237	137,188,943	194,930	20,819,884	4,110,108,454	4,513,877,164	165,365,111	4,679,242,275
2001	447,195,214	133,290,160	175,336	21,333,511	4,453,916,572	4,874,280,876	161,402,168	5,035,683,044
2002	421,127,149	102,022,237	156,463	18,900,119	4,057,474,236	4,442,974,580	143,219,669	4,586,194,249

TABLE 11
TAXABLE VALUE DETERMINATION DATA
TAXES PAYABLE 1974 - 2002

Taxes Payable	Total Taxable Market Value	Total Assessed Value ¹	Tax Increment Financing Assessed Value ¹	Fiscal Disparities Contribution Value ¹	10 Percent Power Line Assessed Value ¹	Total Taxable Value ¹	Fiscal Disparities Distribution Value ¹	Total Taxable Value Including Distribution ¹
1974	\$31,526,979,377	\$10,908,037,661	\$3,634,483	\$ NA ²	\$ NA ³	\$10,904,403,178	\$ NA ²	\$10,904,403,178
1975	32,949,207,409	11,423,354,820	20,036,557	137,232,035	NA	11,266,086,228	137,182,224	11,403,268,452
1976	36,678,639,269	12,790,040,687	26,220,175	187,966,399	NA	12,575,854,113	187,963,695	12,763,817,808
1977	40,348,632,930	14,032,480,658	32,127,149	174,771,615	NA	13,825,581,894	174,769,050	14,000,350,944
1978	45,234,445,358	14,632,003,530	43,380,473	200,652,761	NA	14,387,970,296	200,652,765	14,588,623,061
1979	51,787,331,845	15,922,070,902	62,286,066	258,148,296	NA	15,601,636,540	258,146,966	15,859,783,506
1980	65,536,910,752	18,088,671,310	102,280,206	328,067,201	NA	17,658,323,903	328,045,671	17,986,369,574
1981	91,709,758,682	21,885,148,559	223,310,857	454,114,423	NA	21,207,723,279	454,107,653	21,661,830,932
1982	104,888,799,772	25,013,583,842	332,367,840	690,921,199	4,308,594	23,985,986,209	691,660,870	24,677,647,079
1983	114,942,835,732	27,578,696,497	437,194,546	884,486,260	4,624,901	26,252,390,790	884,476,577	27,136,867,367
1984	120,119,457,944	28,371,475,615	516,587,125	1,056,000,164	4,120,852	26,794,767,474	1,055,942,640	27,850,710,114
1985	122,560,533,827	28,944,570,380	635,897,231	1,263,517,278	4,237,851	27,040,918,020	1,263,500,648	28,304,418,668
1986	123,184,476,313	29,241,664,098	800,406,816	1,312,694,893	4,134,416	27,124,427,973	1,312,654,136	28,437,082,109
1987	121,760,528,792	29,446,558,864	996,907,289	1,511,376,295	4,023,824	26,934,251,456	1,511,338,565	28,445,590,021
1988	123,646,679,501	29,894,599,818	1,246,503,585	1,753,793,030	3,928,346	26,890,374,857	1,761,474,625	28,651,849,482
1989	130,769,900,330	3,898,868,472	182,846,710	249,911,850	464,902	3,465,645,008	249,902,097	3,715,547,105
1990	138,325,581,571	3,154,362,460	186,491,610	264,978,647	450,509	2,702,441,694	265,334,552	2,967,776,246
1991	146,390,040,633	3,280,556,388	204,893,672	290,505,697	437,096	2,784,719,923	290,508,172	3,075,228,095
1992	152,024,264,338	3,228,689,527	210,850,640	292,768,058	412,138	2,724,658,691	292,786,266	3,017,444,957
1993	157,000,593,624	3,195,403,284	215,122,620	289,093,101	406,931	2,690,780,632	289,094,399	2,979,875,031
1994	161,999,498,690	3,157,983,863	201,339,456	277,018,677	396,525	2,679,229,205	277,021,682	2,956,250,887
1995	169,844,153,990	3,284,131,741	203,291,153	241,310,656	396,446	2,839,133,486	241,309,512	3,080,442,998
1996	180,355,555,655	3,484,180,281	213,579,734	259,557,966	393,581	3,010,649,000	259,557,603	3,270,206,603
1997	192,475,464,505	3,728,804,972	231,443,783	275,076,689	393,657	3,221,890,843	275,075,041	3,496,965,884
1998	206,390,682,728	3,627,908,029	226,048,367	264,621,749	334,925	3,136,902,988	264,621,635	3,401,524,623
1999	222,675,207,887	3,598,982,382	222,853,861	252,995,312	293,964	3,122,839,245	252,995,358	3,375,834,603
2000	241,318,393,506	3,834,785,856	237,008,203	279,283,414	284,679	3,318,209,560	279,284,513	3,597,494,073
2001	264,682,954,532	4,259,140,322	271,936,968	315,398,061	266,551	3,671,538,742	315,044,221	3,986,582,963
2002	292,237,412,987	3,408,514,473	193,636,255	215,148,078	162,279	2,999,567,861	215,152,249	3,214,720,110

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

(2) Fiscal Disparities was first implemented for taxes payable in 1975. The Iron Range began their program in 1998.

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002
PART A

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002
PART A

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1992</u>	<u>CLASS</u>	<u>1993</u>	<u>CLASS</u>	<u>1994 & 1995</u>
<u>BLIND/PARA VET/DISABLED HOMESTEAD</u>	1B		1B		1B	
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 2A property						
BASE: NON-AG		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 1A property						
<u>AGRICULTURAL HOMESTEAD</u>	2A	To \$72,000 -	2A	To \$72,000 -	2A	
HOUSE, GARAGE & 1 ACRE		1.00%		1.00%		HOUSE, GARAGE & 1 ACRE
REMAINDER		0.45%		0.45%		First \$72,000: 1.00%
		\$72,000 - \$115,000 -		\$72,000 - \$115,000 -		Over \$72,000: 2.00%
HOUSE, GARAGE & 1 ACRE		2.00%		2.00%		
REMAINDER		0.45%		0.45%		REMAINDER OF FARM
		Over \$115,000 -		Over \$115,000 -		First \$115,000: 0.45%
HOUSE, GARAGE & 1 ACRE		2.50%		2.00%		Over \$115,000:
REMAINDER TO 320 ACRES		1.30%		1.30%		First 320 acres: 1.00%
OVER 320 ACRES		1.60%		1.60%		Over 320 acres: 1.50%
<u>AGRICULTURAL NON-HOMESTEAD</u>						
HOUSE, GARAGE & 1 ACRE	4B	2.80%	N/A		N/A	
LAND	2B	1.60%	2B	1.60%	2B	1.50%
<u>TIMBERLAND</u>	2B	1.60%	2B	1.60%	2B	1.50%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>						
A. COMMERCIAL, UNDER 250 DAYS	1C	To \$32,000- 0.80%	1C	1.00%	1C	1.00%
INCLUDES OWNER'S HOMESTEAD		Over \$32,000- 1.00%				
B. NON-COMMERCIAL	4C	2.20%	4C	2.00%	4C	2.00%
				2.50%		2.50%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C		4C		4C	
RECREATIONAL UNDER 250 DAYS		2.30%		2.30%		2.30%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A	
BASE: AMOUNT-PERCENTAGE		First \$72,000- 1.00%		First \$72,000- 1.00%		First \$72,000: 1.00%
		\$72,000-\$115,000- 2.00%		\$72,000-\$115,000- 2.00%		\$72,000-\$115,000: 2.00%
		Over \$115,000- 2.50%		Over \$115,000- 2.00%		Over \$115,000: 2.00%
<u>RESIDENTIAL NON-HOMESTEAD</u>						
A. APTS. WITH 4 OR MORE UNITS (NOT TITLE II)	4A	3.50%	4A	3.40%	4A	3.40%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	2.80%	4C	2.50%	4C	2.30%
-4 OR MORE UNITS	4D	3.50%	4D	3.40%	4D	3.40%
C. PRIVATE FOR PROFIT HOSPITALS	4A	3.50%	4A	3.40%	4A	3.40%
<u>RESIDENTIAL NON-HSTD - 3 or less units</u>	4B	2.80%	4B	2.50%	4B	2.30%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002
PART A

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1996</u>	<u>CLASS</u>	<u>1997</u>	<u>CLASS</u>	<u>1998</u>
<u>BLIND/PARA VET/DISABLED HOMESTEAD</u>	1B		1B		1B	
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 2A property						
BASE: NON-AG		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 1A property						
<u>AGRICULTURAL HOMESTEAD</u>	2A		2A		2A	
HOUSE, GARAGE & 1 ACRE						
first \$72,000		1.00%		1.00%	First \$75,000 -	1.00%
over \$72,000		2.00%		2.00%	Over \$75,000 -	1.85%
REMAINDER OF FARM						
first \$115,000		0.45%		0.45%		0.40%
over \$115,000:						
first 320 acres		1.00%		1.00%		0.90%
over 320 acres		1.50%		1.50%		1.40%
<u>AGRICULTURAL NON-HOMESTEAD</u>						
LAND	2B	1.50%	2B	1.50%	2B	1.40%
MIGRANT HOUSING	N/A		N/A		1B	1.00%, 1.85%
<u>TIMBERLAND</u>	2B	1.50%	2B	1.50%	2B	1.40%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>						
A. COMMERCIAL, UNDER 250 DAYS	1C	1.00%	1C	1.00%	1C	1.00%
INCLUDES OWNER'S HOMESTEAD						
B. NON-COMMERCIAL - FIRST \$72,000	4C	2.00%	4C	1.75%	4C	First \$75,000 - 1.40%
- OVER \$72,000		2.50%		2.50%	Over \$75,000 -	2.50%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C		4C		4C	Includes qualifying
RECREATIONAL UNDER 250 DAYS		2.30%		2.30%	golf courses -	2.10%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A	
BASE: AMOUNT-PERCENTAGE		First \$72,000- 1.00%		1.00%	First \$75,000-	1.00%
		Over \$72,000- 2.00%		2.00%	Over \$75,000-	1.85%
<u>RESIDENTIAL NON-HOMESTEAD</u>						
A. APTS. WITH 4 OR MORE UNITS, NOT TITLE II	4A	3.40%	4A	3.40%	4A	2.90%
- IN SELECTED SMALL CITIES		2.30%		2.30%		2.30%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	2.30%	4C	2.30%	4C	1.90%, 2.10%
-4 OR MORE UNITS	4D	3.40%	4D	3.40%	4D	2.90%
- IN SELECTED SMALL CITIES		2.30%		2.30%		2.30%
C. PRIVATE FOR PROFIT HOSPITALS	4A	3.40%	4A	3.40%	4A	2.90%
<u>RESIDENTIAL NON-HOMESTEAD - 3 or less units</u>	4B	2.30%	4B	2.30%	4B	2.10%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002
PART A

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1999</u>	<u>CLASS</u>	<u>2000 & 2001</u>	<u>CLASS</u>	<u>2002</u>
<u>BLIND/PARA VET/DISABLED HOMESTEAD</u>	1B		1B		1B	
AG BASE: First \$32,000		0.45%		0.45%		0.45%
Remainder uses tax capacity rates for class 2A property						
NON-AG BASE: First \$32,000		0.45%		0.45%		0.45%
Remainder uses tax capacity rates for class 1A property						
<u>AGRICULTURAL HOMESTEAD</u>	2A		2A		2A	
HOUSE, GARAGE & 1 ACRE						
First \$75,000		1.00%	First \$76,000	1.00%	First \$500,000	1.00%
Over \$75,000		1.70%	Over \$76,000	1.65%	Over \$500,000	1.25%
REMAINDER OF FARM						
First \$115,000		0.35%		0.35%		
Over \$115,000: - First 320 acres		0.80%	\$115,00 to \$600,00	0.80%	Up to \$600,00	0.55%
- Over 320 acres		1.25%	Over \$600,000	1.20%	Over \$600,000	1.00%
<u>AGRICULTURAL NON-HOMESTEAD</u>						
LAND	2B	1.25%	2B	1.20%	2B	1.00%
MIGRANT HOUSING	1D	1.00%, 1.70%	1D	1.00%, 1.65%	1D	1.00%, 1.25%
<u>TIMBERLAND</u>	2B	1.40%	2B	1.20%	2B	1.00%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>						
A. COMMERCIAL - under 250 days/includes homestead	1C	1.00%	1C	1.00%	1C	1.00%
B. NON-COMMERCIAL - First \$75,000	4C	1.25%	4C First \$76,000	1.20%	4C First \$500,000	1.00%
- Over \$75,000		2.20%	Over \$76,000	1.65%	Over \$500,000	1.25%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>						
RECREATIONAL under 250 days	4C		4C		4C First \$500,000	1.00%
Includes qualifying golf courses		1.80%		1.65%	Over \$500,000	1.25%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A	
First \$75,000		1.00%	First \$76,000	1.00%	First \$76,000	1.00%
Over \$75,000		1.70%	Over \$76,000	1.65%	Over \$76,000	1.25%
<u>RESIDENTIAL NON-HOMESTEAD</u>						
A. APARTMENTS with 4 or more units, not Title II	4A	2.50%	4A	2.40%	4A	1.80%
- IN SELECTED SMALL CITIES		2.15%		2.15%		
B. APARTMENT LAND - less than 4 units	4C	1.25%, 1.70%	N/A		N/A	
- 4 or more units	4C	2.50%	N/A		N/A	
- IN SELECTED SMALL CITIES		2.15%	N/A		N/A	
C. PRIVATE FOR PROFIT HOSPITALS	4A	2.50%	4A	2.40%	4A	1.80%
<u>RESIDENTIAL NON-HOMESTEAD - 3 or less units</u>	4B	1.70%	4B	1.65%	4B	1.50%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002 ¹
PART B

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1989</u>	<u>CLASS</u>	<u>1990</u>	<u>CLASS</u>	<u>1991</u>
<u>TITLE II NATIONAL HOUSING</u> (STRUCTURES)	4C	2.50%	4C	2.40%	4C	2.30%
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	4D	1.50%	4D	1.70%	4D	2.00%
<u>SECTION 8 (STRUCTURES)</u>	4C	2.50%	4C	2.40%	4C	2.30%
<u>MANUFACTURED HOME PARK LAND</u>	N/A		N/A		4C	3.00%
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	\$100,000- 3.30%	3A	\$100,000- 3.30%	3A	\$100,000- 3.20%
EXCESS: PERCENTAGE	3A	5.25%	3A	5.06%	3A	4.95%
MACHINERY						
<u>EMPLOYMENT PROPERTY</u>	3B		3B		3B	
COMPETITIVE CITY OR ZONE						
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.50%		\$50,000- 2.40%		\$50,000- 2.30%
EXCESS: PERCENTAGE		3.50%		3.60%		3.60%
BORDER CITY						
BASE: AMOUNT-PERCENTAGE		\$100,000- 3.30%		\$100,000- 3.30%		\$100,000- 3.20%
EXCESS: PERCENTAGE		4.80%		5.06%		4.95%
<u>VACANT LAND</u>	5C	5.25%	5	5.06%	5	4.95%
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	3.30%	3A	3.30%	3A	3.20%
EXCESS: PERCENTAGE	3A	5.25%	3A	5.06%	3A	4.95%
MACHINERY	5A	4.60%	5	5.06%	5	4.95%
<u>UNMINED IRON ORE</u>	5B	5.25%	5	5.06%	5	4.95%
<u>"LOW RECOVERY" IRON ORE</u>	5B	5.25%	5	5.06%	5	4.95%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002 ¹
PART B

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1992</u>	<u>CLASS</u>	<u>1993</u>	<u>CLASS</u>	<u>1994 - 1997</u>
<u>TITLE II NATIONAL HOUSING</u> (STRUCTURES)	4C	2.30%	4C	2.30%	4C	2.30%
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	4D	2.00%	4D	2.00%	4D	2.00%
<u>SECTION 8 (Structures)</u>	4C	2.30%	4C	2.30%	4C	2.30%
<u>MANUFACTURED HOME PARK LAND</u>	4C	2.30%	4C	2.00%	4C	2.00%
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	\$100,000- 3.10%	3A	\$100,000- 3.00%	3A	\$100,000- 3.00%
EXCESS: PERCENTAGE	3A	4.75%	3A	4.70%	3A	4.60%
MACHINERY						
<u>EMPLOYMENT PROPERTY</u>	3B		3B		3B	
COMPETITIVE CITY OR ZONE						
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.30%		\$50,000- 2.30%		\$50,000- 2.30%
EXCESS: PERCENTAGE		3.60%		3.60%		3.60%
BORDER CITY						
BASE: AMOUNT-PERCENTAGE		\$100,000- 3.10%		\$100,000- 3.00%		\$100,000- 3.00%
EXCESS: PERCENTAGE		4.75%		4.70%		4.60%
<u>VACANT LAND</u>	5	4.75%	5		5	
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	3.10%	3A	3.00%	3A	3.00%
EXCESS: PERCENTAGE	3A	4.75%	3A	4.70%	3A	4.60%
MACHINERY	5	4.75%	5	4.70%	5	4.60%
<u>UNMINED IRON ORE</u>	5	4.75%	5	4.70%	5	4.60%
<u>"LOW RECOVERY" IRON ORE</u>	5	4.75%	5	4.70%	5	4.60%
<u>ALL OTHER PROPERTY NOT INCLUDED IN ANY OTHER CLASS</u>	5	4.75%	5	4.70%	5	4.60%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 2002 ¹
PART B

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1998</u>	<u>1999</u>	<u>CLASS</u>	<u>2000 & 2001</u>	<u>2002</u>
<u>RESIDENTIAL NON-HOMESTEAD</u>						
<u>SINGLE UNIT</u>	4BB			4BB		
First \$75,000		1.90%	1.25%	First \$76,000	1.20%	1.00%
Over \$75,000		2.10%	1.70%	Over \$76,000	1.65%	1.25%
<u>TITLE II NATIONAL HOUSING</u>						
(STRUCTURES)	4C	2.00%	2.40%	N/A		
<u>FARM HOME ADMINISTRATION</u>	4D			N/A		
(MUNICIPALITIES UNDER 10,000						
POPULATION-STRUCTURES)		1.90%	2.20%	N/A		
<u>SECTION 8 (STRUCTURES)</u>	4C	2.00%	2.40%	N/A		
<u>MANUFACTURED HOME PARK LAND</u>	4C	2.00%	2.00%	4C	1.65%	1.50%
<u>COMMERCIAL-INDUSTRIAL</u>						
LAND AND BUILDINGS	3A			3A		
BASE: First \$150,000		2.70%	2.45%		2.40%	1.50%
EXCESS: Over \$150,000		4.00%	3.50%		3.40%	2.00%
MACHINERY					3.40%	2.00%
<u>EMPLOYMENT PROPERTY</u>	3B			3B		
COMPETITIVE CITY OR ZONE						
BASE: First \$150,000		2.30%	2.30%		2.40%	1.50%
EXCESS: Over \$150,000		3.60%	3.50%		3.40%	2.00%
BORDER CITY						
BASE: First \$150,000		2.70%	2.45%		2.40%	1.50%
EXCESS: Over \$150,000		4.00%	3.50%		3.40%	2.00%
<u>PUBLIC UTILITY</u>						
LAND AND BUILDINGS	3A			3A		
BASE: First \$150,000		2.70%	2.45%		2.40%	1.50%
EXCESS: Over \$150,000		4.00%	3.50%		3.40%	2.00%
MACHINERY	5	4.00%	3.50%	3A	3.40%	2.00%
<u>UNMINED IRON ORE</u>	5	4.00%	3.50%	5	3.40%	2.00%
<u>"LOW RECOVERY" IRON ORE</u>	5	4.00%	3.50%	5	3.40%	2.00%
<u>ALL OTHER PROPERTY NOT</u>						
<u>INCLUDED IN ANY OTHER CLASS</u>	5	4.00%	3.50%	5	3.40%	2.00%

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 2002
PART A

Taxes Payable	COUNTY ¹		CITY ¹		TOWNSHIP ¹	
	Debt	Non-Debt	Debt	Non-Debt	Debt	Non-Debt
1972	\$ 6,320,258	\$ 239,605,081	\$ 36,945,287	\$ 141,693,988	\$ 364,628	\$ 13,243,713
1973	8,581,945	244,664,934	40,047,986	136,530,024	164,059	14,719,744
1974	8,845,397	271,221,873	44,734,398	150,596,428	227,783	15,461,723
1975	9,786,771	310,544,796	51,799,035	172,050,588	218,569	16,453,390
1976	12,128,150	323,519,012	56,307,034	177,493,352	201,374	18,615,164
1977	12,532,904	362,418,003	63,693,893	199,304,402	349,265	21,558,148
1978	11,220,904	391,703,020	68,744,643	205,164,919	376,378	23,949,505
1979	11,356,898	421,696,038	70,731,568	208,707,143	418,152	26,931,099
1980	12,132,519	473,757,176	67,336,074	230,618,619	567,874	33,185,322
1981	14,582,536	534,783,162	70,418,121	272,631,338	590,754	40,582,328
1982	15,209,659	602,355,694	77,025,910	304,877,435	860,131	45,846,139
1983	15,723,372	642,940,990	83,134,467	331,492,821	576,936	50,091,832
1984	18,614,480	689,761,348	85,971,227	362,581,906	609,399	57,724,530
1985	17,898,835	723,384,610	91,265,038	381,389,540	616,659	60,522,120
1986	20,558,775	790,058,371	97,738,394	410,744,659	2,434,004	61,213,203
1987	19,007,023	843,793,282	97,854,218	438,669,846	4,241,931	62,357,796
1988	21,455,902	914,917,647	92,636,533	472,741,395	1,839,457	67,621,110
1989	31,109,027	979,227,602	93,840,542	447,283,897	1,207,299	69,858,042
1990	32,340,331	791,260,645	74,950,912	399,142,293	978,391	63,966,280
1991	52,495,191	872,878,525	75,673,353	414,668,938	1,115,009	61,752,836
1992	61,104,542	928,117,161	71,099,641	440,770,146	959,878	63,397,647
1993	59,380,005	953,264,229	74,736,982	453,497,969	1,156,000	66,905,651
1994	58,737,547	989,957,867	87,716,020	461,533,208	1,185,366	68,033,440
1995	61,041,560	1,049,221,690	95,101,162	493,018,287	1,413,328	73,280,408
1996	65,355,566	1,092,736,224	96,619,346	518,724,073	1,374,061	77,647,293
1997	65,244,892	1,139,577,330	96,950,512	562,807,581	1,521,695	78,695,762
1998	72,087,440	1,178,714,358	102,564,394	586,584,134	1,293,354	84,927,464
1999	75,041,076	1,234,036,309	106,461,044	619,218,963	1,418,110	90,302,764
2000	85,324,830	1,270,204,770	117,464,609	648,295,693	1,362,340	94,251,645
2001	91,931,965	1,359,455,651	114,968,044	716,090,609	1,679,755	100,503,434
2002	101,197,545	1,450,336,671	138,851,015	829,456,529	1,958,873	132,939,887

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 2002
PART B

Taxes Payable	SCHOOL DISTRICT ¹		SPECIAL TAXING DISTRICT		TOTAL LEVY		
	Debt	Non-Debt	Debt ²	Non-Debt	Debt ²	Non-Debt	Total ³
1972	\$ 101,660,794	\$ 395,042,845	\$ 7,589,427	\$ 14,907,962	\$ 152,880,394	\$ 804,493,589	\$ 957,373,983
1973	106,746,145	414,950,546	5,125,387	11,129,995	160,665,522	821,995,243	982,660,765
1974	114,956,480	453,600,979	6,002,351	15,837,792	174,766,409	906,718,795	1,081,485,204
1975	120,457,845	511,262,020	11,303,320	25,951,703	193,565,540	1,036,262,497	1,229,828,037
1976	118,931,545	538,123,815	10,059,502	20,955,079	197,627,605	1,078,706,422	1,276,334,027
1977	127,307,265	629,719,160	12,230,354	23,813,983	216,113,681	1,236,813,696	1,452,927,377
1978	128,346,534	649,606,091	10,970,219	25,538,843	219,658,678	1,295,962,378	1,515,621,056
1979	125,959,508	691,896,755	13,466,583	27,623,065	221,932,709	1,376,854,100	1,598,786,809
1980	121,554,044	733,720,663	18,888,337	30,806,358	220,478,848	1,502,088,138	1,722,566,986
1981	120,047,558	730,206,286	28,723,481	44,793,588	234,362,450	1,622,996,702	1,857,359,152
1982	109,915,030	989,773,018	41,287,498	52,539,002	244,298,228	1,995,391,288	2,239,689,516
1983	73,851,496	1,136,053,551	53,216,858	63,762,095	226,503,129	2,224,341,289	2,450,844,418
1984	106,235,878	1,223,321,749	64,184,132	67,392,261	275,615,116	2,400,781,794	2,676,396,910
1985	107,033,053	1,209,345,786	77,279,116	68,456,097	294,092,701	2,443,098,153	2,737,190,854
1986	109,228,913	1,280,521,747	100,014,395	69,844,509	329,974,481	2,612,382,489	2,942,356,970
1987	111,644,757	1,329,454,915	126,023,981	74,207,747	361,832,187	2,745,423,309	3,107,255,496
1988	129,079,597	1,380,644,412	162,865,504	85,138,425	407,876,993	2,921,062,989	3,328,939,982
1989	131,704,177	1,503,740,042	192,949,960	96,941,114	450,811,005	3,097,050,697	3,547,861,702
1990	114,421,004	1,114,357,949	199,268,390	78,795,496	421,959,028	2,447,522,663	2,869,481,691
1991	113,506,484	1,267,640,426	241,150,617	93,814,383	483,940,654	2,710,755,108	3,194,695,762
1992	111,802,855	1,348,428,164	270,144,225	77,077,031	515,111,141	2,857,790,149	3,372,901,290
1993	129,297,989	1,490,407,907	290,285,441	78,026,652	554,856,417	3,042,102,408	3,596,958,825
1994	166,343,689	1,501,691,228	281,578,430	80,318,723	595,561,052	3,101,534,466	3,697,095,518
1995	195,527,259	1,636,791,278	291,734,826	95,133,847	644,818,135	3,347,445,510	3,992,263,645
1996	214,567,831	1,698,140,965	305,994,656	101,038,008	683,911,460	3,488,286,563	4,172,198,023
1997	265,111,593	1,717,458,722	320,930,013	99,963,172	749,758,705	3,598,502,567	4,348,261,272
1998	310,494,006	1,625,324,406	322,600,551	107,382,186	809,039,745	3,582,932,548	4,391,972,293
1999	346,752,408	1,612,103,621	326,104,001	119,787,631	855,776,639	3,675,449,288	4,531,225,927
2000	384,599,006	1,663,588,523	338,936,113	127,841,454	906,455,349	3,734,988,013	4,641,443,362
2001	443,170,178	1,739,909,931	367,596,316	144,817,770	1,019,346,258	4,060,777,395	5,080,123,653
2002	464,326,182	507,867,962	288,485,126	110,257,547	994,818,741	3,030,858,596	4,025,677,337

(1) Includes market value based levies.

(2) Includes tax increment financing district levy. Does not include special assessments. The amounts of this levy can be found in Table 5, page 40.

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

TABLE 14 DISPARITY REDUCTION AID BEFORE AND AFTER THE 90% LIMITATION BY TYPE OF GOVERNMENTAL UNIT TAXES PAYABLE 1989 - 2002
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DISPARITY REDUCTION AID BEFORE 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY/ TOWNSHIP*</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT *</u>	<u>TOTAL</u>
1989	\$ 22,632,755	\$ 22,580,816	\$ 19,733,226	\$ 407,644	\$ 65,354,441
1990	15,725,678	15,714,430	13,676,042	291,007	45,407,157
1991	15,505,251	15,516,175	13,489,239	277,215	44,787,880
1992	15,093,568	15,109,130	13,138,406	268,581	43,609,685
1993	14,817,130	14,831,587	12,895,528	262,600	42,806,845
1994	14,548,739	1,020,783	12,636,756	253,011	28,459,289
1995	14,801,750	1,020,783	12,636,756	0	28,459,289
1996	14,782,385	1,020,783	12,616,048	0	28,419,216
1997	14,746,021	1,009,249	12,593,996	0	28,349,266
1998	13,568,661	935,129	11,586,032	0	26,089,822
1999	12,415,480	862,653	10,588,902	0	23,867,035
2000	12,188,916	843,098	10,397,634	0	23,429,648
2001	12,188,916	843,098	10,397,634	0	23,429,648
2002	9,586,074	714,306	8,150,779	0	18,451,159

DISPARITY REDUCTION AID AFTER 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY/ TOWNSHIP*</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT *</u>	<u>TOTAL</u>
1989	\$ 21,713,120	\$ 22,082,792	\$ 18,847,028	\$ 398,364	\$ 63,041,304
1990	14,998,756	15,055,400	12,882,760	273,210	43,210,126
1991	14,905,795	15,075,139	12,942,908	271,892	43,195,734
1992	14,728,728	14,872,469	12,730,131	254,834	42,586,162
1993	14,653,365	14,764,480	12,792,747	254,546	42,465,138
1994	14,494,378	1,017,114	12,622,768	242,060	28,376,320
1995	14,627,504	1,019,160	12,614,782	0	28,261,446
1996	14,722,092	1,014,421	12,588,675	0	28,325,188
1997	14,625,332	1,003,107	12,563,131	0	28,191,570
1998	13,486,154	927,318	11,550,549	0	25,964,021
1999	12,388,160	858,439	10,573,685	0	23,820,284
2000	12,181,550	840,114	10,343,865	0	23,365,529
2001	12,176,793	838,010	10,398,260	0	23,413,063
2002	9,273,768	637,510	7,802,146	0	17,713,424

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

TABLE 15 CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA) BY TYPE OF GOVERNMENTAL UNIT TAXES PAYABLE 1990 - 2002
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<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1990	\$ 294,380,245	\$ 143,523,412	\$ 19,907,344	\$ 164,184,945	\$ 28,277,162	\$ 650,273,108
1991	176,365,417	158,504,917	21,617,844	149,885,409	28,741,932	535,115,519
1992	144,816,629	173,191,238	22,920,592	171,182,555	26,978,877	539,089,891
1993	176,747,590	189,181,030	24,413,781	192,484,218	29,915,180	612,741,799
1994	195,655,814	195,471,977	26,279,442	144,418,312	31,015,447	592,840,992
1995	194,687,983	197,070,502	26,175,055	145,688,644	31,716,453	595,338,637
1996	180,906,825	189,897,211	25,420,030	117,498,543	30,688,618	544,411,227
1997	186,681,293	195,710,902	26,969,306	90,764,726	27,523,383	527,649,610
1998	194,325,885	195,829,633	28,042,870	64,125,956	27,781,286	510,105,630
1999	196,984,226	195,709,227	28,040,663	35,935,880	27,642,543	484,312,539
2000	209,182,705	199,911,348	29,756,694	24,676,585	28,734,484	492,261,816
2001	208,599,684	199,739,369	29,270,458	13,468,799	28,712,818	479,791,128
2002	204,773,838	0	0	0	0	204,773,838

Effective with taxes payable in 2002, cities, towns, school districts and special taxing districts were eliminated.

TABLE 16 NUMBER OF AGRICULTURAL, NON-AGRICULTURAL AND TOTAL HOMESTEADS TAXES PAYABLE 1975 - 2002

<u>TAXES PAYABLE</u>	<u>AGRICULTURAL HOMESTEADS</u>	<u>NON-AGRICULTURAL HOMESTEADS</u>	<u>TOTAL HOMESTEADS</u>
1975	139,106	776,267	915,373
1976	149,358	804,781	954,139
1977	148,724	823,575	972,299
1978	150,823	848,292	999,115
1979	138,135	873,983	1,012,118
1980	150,838	889,975	1,040,813
1981	134,932	895,496	1,030,428
1982	126,262	903,236	1,029,498
1983	120,864	910,235	1,031,099
1984	116,852	913,606	1,030,458
1985	114,824	926,075	1,040,899
1986	113,752	939,084	1,052,836
1987	114,965	953,125	1,068,090
1988	114,382	970,586	1,084,968
1989	114,750	993,933	1,108,683
1990	110,830	1,013,683	1,124,513
1991	110,575	1,045,433	1,156,008
1992	110,181	1,065,030	1,175,211
1993	109,501	1,094,301	1,203,802
1994	110,602	1,131,493	1,242,095
1995	110,554	1,163,367	1,273,921
1996	110,116	1,185,999	1,296,115
1997	109,379	1,206,349	1,315,728
1998	108,250	1,238,525	1,346,775
1999	105,748	1,250,668	1,356,416
2000	105,126	1,276,061	1,381,187
2001	104,122	1,299,772	1,403,894
2002	103,949	1,325,978	1,429,927

TABLE 17
TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS
TAXES PAYABLE 1972 - 2002

<u>Taconite Homestead Credit ¹</u>					
<u>Taxes Payable</u>		<u>Taconite Credit Amount</u>	<u>Number Receiving</u>	<u>Percentages</u>	<u>Maximums</u>
1972	\$	2,814,419	---	21.0 or 27.0%	\$150.00 or \$190.00
1973		2,617,416	---	21.0 or 27.0%	\$150.00 or \$190.00
1974		3,250,178	46,753	21.0 or 27.0%	\$150.00 or \$190.00
1975		3,648,072	51,504	21.0 or 27.0%	\$150.00 or \$190.00
1976		9,263,039	53,828	52.0 or 60.0%	\$300.00 or \$350.00
1977 ²		9,066,923	55,951	49.7 or 57.3%	\$287.00 or \$334.00
1978 ²		9,524,963	59,919	48.9 or 56.7%	\$283.00 or \$331.00
1979		11,748,570	61,090	57.0 or 66.0%	\$345.00 or \$400.00
1980		13,006,426	60,794	57.0 or 66.0%	\$360.00 or \$415.00
1981		14,398,085	59,728	57.0 or 66.0%	\$375.00 or \$430.00
1982		16,412,340	53,218	57.0 or 66.0%	\$390.00 or \$445.00
1983		17,854,916	52,237	57.0 or 66.0%	\$405.00 or \$460.00
1984		19,416,876	50,321	57.0 or 66.0%	\$420.00 or \$475.00
1985		10,460,191	51,587	57.0 or 66.0%	\$435.00 or \$490.00
1986		10,777,180	51,361	57.0 or 66.0%	\$450.00 or \$505.00
1987		11,203,839	50,862	57.0 or 66.0%	\$465.00 or \$520.00
1988		11,125,532	50,698	57.0 or 66.0%	\$480.00 or \$535.00
1989		8,316,100	50,563	57.0 or 66.0%	\$495.00 or \$550.00
1990 ³		7,869,129	51,361	57.0 or 66.0%	\$234.60 or \$259.90
1991		8,173,914	51,817	57.0 or 66.0%	\$241.50 or \$266.80
1992		8,568,713	47,646	57.0 or 66.0%	\$248.40 or \$273.70
1993		9,271,575	52,878	57.0 or 66.0%	\$255.30 or \$280.60
1994		11,473,912	52,315	57.0 or 66.0%	\$262.20 or \$287.50
1995		12,091,519	54,977	57.0 or 66.0%	\$269.10 or \$294.40
1996		11,940,292	55,420	57.0 or 66.0%	\$276.00 or \$301.30
1997		12,146,958	55,907	57.0 or 66.0%	\$282.90 or \$308.20
1998		11,614,721	56,414	57.0 or 66.0%	\$289.80 or \$315.10
1999		15,251,912	56,819	57.0 or 66.0%	\$289.80 or \$315.10
2000		15,586,802	57,816	57.0 or 66.0%	\$289.80 or \$315.10
2001		15,820,359	57,605	57.0 or 66.0%	\$289.80 or \$315.10
2002 ⁴		15,638,878	57,745	57.0 or 66.0%	\$289.80 or \$315.10

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

1981...\$419,537	1986...\$336,928	1991...\$342,031	1996.. \$466,747	2001...\$564,095
1982... 465,160	1987... 344,826	1992... 339,307	1997... 467,639	2002...\$4,726,877
1983... 504,017	1988... 347,560	1993... 380,291	1998... 483,127	
1984... 588,618	1989... 328,575	1994... 415,872	1999... 512,057	
1985.. 311,485	1990... 310,054	1995... 454,808	2000... 537,757	

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

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

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

(4) The supplemental taconite area was expanded in payable year 2002.

TABLE 18
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 2002
PART A

WETLANDS CREDIT AND REIMBURSEMENT ¹				
Taxes Payable	Credit		Reimbursement	
	Total Acres Receiving	Credit Amount	Total Acres Receiving	Amount
1981	584,188	\$2,307,258	NA	\$816,237
1982	702,462	2,798,921	NA	1,008,195
1983	518,792	2,791,508	895,289	991,309
1984	67,289	313,355	127,405	150,612
1985	90,811	421,758	202,539	177,249
1986	94,913	395,940	203,979	307,136
1987	90,089	302,067	202,504	336,358
1988	94,282	256,037	173,583	352,508

NATIVE PRAIRIE CREDIT AND REIMBURSEMENT ¹				
Taxes Payable	Credit		Reimbursement	
	Receiving	Credit Amount	Total Acres Receiving	Amount
1981	13,284	\$83,104	NA	\$29,370
1982	10,384	102,267	NA	27,248
1983	9,829	109,052	10,272	25,822
1984	10,622	121,898	9,975	26,227
1985	11,667	139,261	12,062	32,937
1986	11,871	130,335	12,189	39,468
1987	12,413	109,969	12,633	45,983
1988	13,038	90,738	13,283	56,434

AGRICULTURAL PRESERVES CREDIT ³					
Taxes Payable	Number of Parcels	Number of Acres	Assessed Value ²	Credit Amount	105% Avg. Twp. Rate
1983	1,085	52,380	\$11,191,088	\$125,054	77 Mills
1984	1,716	85,028	20,212,097	340,215	75 Mills
1985	2,546	136,682	34,789,901	390,855	80 Mills
1986	2,953	153,527	34,219,215	650,582	82 Mills
1987	3,332	176,433	30,522,466	483,676	90 Mills
1988	1,986	139,917	21,117,117	233,623	102 Mills
1989	1,954	129,794	2,622,229	43,684	92 %
1990	1,489	104,526	1,077,414	45,885	96 %
1991	1,144	69,221	703,514	52,851	99 %
1992	1,809	130,016	1,354,310	108,162	104 %
1993	2,391	168,385	1,822,513	325,037	108 %
1994	2,426	169,638	1,400,119	288,808	117 %
1995	2,770	195,721	1,621,584	344,662	123 %
1996	2,819	199,105	1,724,491	306,943	124 %
1997	2,874	201,927	1,913,731	305,076	120 %
1998	2,876	201,562	1,707,627	312,017	118 %
1999	2,866	199,974	1,602,919	303,311	121 %
2000	2,886	200,295	1,635,324	303,290	125 %
2001	2,893	199,630	1,716,848	301,931	122 %
2002	2,894	198,156	1,701,613	302,505	118 %

DISASTER CREDIT					
Taxes Payable	Number of Parcels	Market Value Difference	Assessed Value Diff ²	Credit TIF	Credit Other
1984	436	NA	\$571,658	0	\$58,582
1985	389	NA	714,804	0	71,575
1986	0	NA	0	0	0
1987	0	NA	0	0	0
1988	423	NA	436,207	0	52,975
1989	0	NA	0	0	0
1990	87	NA	1,497	0	1,416
1991	0	NA	0	0	0
1992	132	NA	3,482	0	4,044
1993	590	1,700,100	31,002	0	36,094
1994	0	0	0	0	0
1995	0	0	0	0	0
1996	0	0	0	0	0
1997	294	0	29,672	0	33,366
1998	5,715	0	759,350	975	1,030,577
1999	2,228	23,162,807	384,933	480	519,835
2000	0	0	0	0	0
2001	195	2,003,488	19,874	0	35,537
2002	102	726,898	9,230	0	9,512

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

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

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

TABLE 18
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 2002
PART B

ENTERPRISE ZONE CREDIT					POWER LINE CREDIT				
Taxes Payable	Number of Parcels	Assessed Value ¹	Credit TIF	Credit Other	Taxes Payable	Assessed Value ¹	Levy Amount	# of Parcels Under Max.	Credit At Max. Amount
1984	323	\$23,362,005	\$159,020	\$492,876	1982	\$4,308,594	\$367,851	557	888 \$135,506
1985	598	29,870,415	161,678	852,270	1983	4,624,901	407,699	664	1,038 151,957
1986	649	31,519,756	188,447	889,484	1984	4,120,852	395,464	602	1,050 165,373
1987	695	33,766,316	211,738	831,116	1985	4,237,851	404,262	716	1,069 163,997
1988	829	33,598,307	194,596	869,097	1986	4,134,416	420,745	695	1,085 170,884
1989	558	1,813,755	70,765	221,498	1987	4,023,824	429,381	700	1,085 168,707
1990	86	520,757	48,695	73,518	1988	3,928,346	444,736	719	1,081 168,031
1991	31	113,597	51,641	22,799	1989	464,902	448,243	690	1,139 169,649
1992	20	47,554	6,103	22,937	1990	450,509	453,457	1,047	596 117,986
1993	15	32,745	6,099	17,829	1991	437,096	466,141	1,169	591 127,495
1994	15	42,325	4,710	19,278	1992	412,138	467,315	1,139	620 133,334
1995	14	19,554	0	14,378	1993	406,931	488,633	1,244	644 144,326
1996	14	27,685	0	16,754	1994	396,525	492,068	1,239	664 137,208
1997	13	38,329	0	18,970	1995	396,446	496,570	1,228	660 143,289
1998	13	43,156	0	18,656	1996	393,581	478,375	1,210	675 145,463
1999	6	30,775	0	8,750	1997	393,657	467,848	1,338	619 151,225
2000	3	13,211	0	4,300	1998	334,925	416,284	821	1,060 146,557
2001	2	12,760	0	3,300	1999	293,964	381,288	832	1,090 141,589
2002	0	0	0	0	2000	284,679	267,817	794	1,066 138,406
					2001	266,551	332,512	802	1,003 132,835
					2002	162,279	195,941	768	944 101,688

DISPARITY REDUCTION CREDIT				COUNTY CONSERVATION CREDIT			
Taxes Payable	Number of Parcels	Tax Increment Financing	All Other	Taxes Payable	Number of Parcels	Number of Acres	Credit Amount
1989	1,087	\$255,392	\$1,911,475	1989	300	25,716	\$38,586
1990	1,333	281,466	2,183,560	1990	501	40,583	60,625
1991	1,300	268,871	2,064,459	1991	979	78,876	117,919
1992	1,451	429,597	2,162,261	1992	1,024	82,803	123,959
1993	1,554	609,811	3,402,059	1993	1,297	107,320	160,645
1994	1,535	775,436	3,668,342	1994	1,550	127,985	191,334
1995	1,526	894,142	4,254,618	1995	1,571	131,063	196,026
1996	1,541	867,225	4,268,148	1996	1,600	135,516	202,762
1997	1,592	849,170	4,608,301	1997	1,591	137,477	205,735
1998	1,439	660,601	3,566,108	1998	1,575	137,937	206,436
1999	1,384	679,041	4,222,732	1999	1,570	137,594	206,083
2000	1,363	485,002	4,265,513	2000	1,571	137,479	206,099
2001	1,391	635,450	4,767,491	2001	1,555	136,540	204,632
2002	1,385	442,797	2,985,208	2002	1,538	136,103	204,075

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

TABLE 19
AGRICULTURAL PRESERVE CREDIT TAX RATE DATA
TAXES PAYABLE 1982 - 2002

STATEWIDE AVERAGE TAX RATE IN TOWNS				AGRICULTURAL PRESERVE TAX RATE ¹			
TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE
1982	73 Mills	1992	103 %	1983	77 Mills	1993	108 %
1983	71 Mills	1993	111 %	1984	75 Mills	1994	117 %
1984	76 Mills	1994	117 %	1985	80 Mills	1995	123 %
1985	78 Mills	1995	118 %	1986	82 Mills	1996	124 %
1986	86 Mills	1996	114 %	1987	90 Mills	1997	120 %
1987	97 Mills	1997	112 %	1988	102 Mills	1998	118 %
1988	88 %	1998	115 %	1989	92 %	1999	121 %
1989	91 %	1999	119 %	1990	96 %	2000	125 %
1990	94 %	2000	116 %	1991	99 %	2001	122 %
1991	99 %	2001	112 %	1992	104 %	2002	118 %

METRO AREA AVERAGE NET TAX CAPACITY TAX RATE IN TOWNS										
COUNTY	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Percent)	(Percent)	(Percent)	(Percent)
ANOKA	90.428	96.138	95.155	97.135	102.594	106.959	93.873	93.024	101.020	109.869
CARVER	86.715	91.755	91.015	102.797	101.926	111.297	86.679	99.168	100.913	114.085
DAKOTA	80.031	87.702	88.216	94.871	104.792	96.511	85.618	84.323	92.150	98.233
HENNEPIN	103.067	109.633	105.747	109.687	110.817	110.042	99.443	102.284	105.274	118.807
RAMSEY	97.280	101.290	104.029	106.743	109.167	109.363	92.182	103.476	118.562	121.834
SCOTT	94.880	93.269	96.812	100.107	114.191	108.891	95.800	91.002	102.929	111.061
WASHINGTON	90.044	93.979	92.613	97.819	100.335	103.539	87.462	86.750	98.536	102.904
COUNTY	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)
ANOKA	116.246	112.552	116.098	104.905	101.737	111.520	114.669	117.544	111.329	98.770
CARVER	128.830	136.993	142.871	134.945	125.521	125.587	127.642	122.881	111.770	102.732
DAKOTA	109.514	107.163	110.138	104.415	117.874	99.884	113.772	105.590	99.880	88.545
HENNEPIN	120.911	123.817	118.498	117.548	121.521	121.769	127.410	121.668	118.470	118.350
RAMSEY	121.604	134.260	135.105	126.418	124.361	122.007	123.912	120.203	114.372	109.673
SCOTT	114.150	125.842	132.526	122.197	116.639	117.018	112.447	104.528	105.160	90.785
WASHINGTON	112.201	112.717	115.341	108.771	101.265	104.916	107.309	101.256	98.192	89.045

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

TABLE 20
CREDIT ADJUSTMENT AMOUNTS FOR PRIOR YEARS
FOR REAL PROPERTY
TAXES PAYABLE 1974 - 2002

Taxes Payable	Homestead Credit ¹		Taconite Homestead Credit	Supplemental Homestead Credit	Agricultural Credit ³
	Tax Increment Financing Districts ²	Taxing Districts			
1974	\$ ---	\$ 203,485	\$ 164,020	\$ ---	\$ ---
1975	---	74,344	11,440	---	---
1976	---	539,488	17,636	---	---
1977	---	790,092	16,516	---	1,636
1978	---	657,200	61,913	---	(3,287)
1979	---	650,112	38,757	---	35,991
1980	---	945,389	54,518	---	42,529
1981	(73,367)	1,229,469	45,038	2,109	69,284
1982	180,125	1,845,311	57,079	3,778	87,117
1983	10,203	1,853,707	45,750	3,238	78,179
1984	11,155	1,353,204	64,650	5,968	62,180
1985	45,233	3,277,627	116,895	2,872	107,155
1986	53,029	1,960,620	46,855	4,051	224,322
1987	(83,668)	1,673,131	34,015	3,079	103,253
1988	83,613	2,171,911	35,054	1,724	158,238
1989	92,692	3,262,455	38,947	1,231	154,041
1990	90,198	3,187,576	36,643	4,197	---
1991	78,527	967,640	26,570	2,548	---
1992	3,745	199,253	18,318	1,576	---
1993	---	156,195	18,729	730	---
1994	11,355	30,994	33,410	1,004	---
1995	18,195	(37,952)	39,224	2,318	---
1996	7,018	82,609	35,547	2,581	---
1997	636	(24,088)	32,637	3,805	---
1998	7,039	67,434	44,973	4,548	---
1999	---	418,567	41,222	3,991	---
2000	---	624,086	39,486	5,347	---
2001	35,193	900,908	45,993	2,963	---
2002	---	893,948	42,571	655	---

(1) Adjustment amounts for homestead credit may include adjustment amounts for one or more of the following: reduced assessment credit (1982-1985), wetlands and native prairie credits and reimbursements (1982-1990), agricultural preserves credit (1984-2001), disaster and enterprise zone credits (1985-2001), small business credit (1989-1990), agricultural credit (1990-1992), disparity reduction credit (1990-2001), county conservation credit (1990-2001), rental equity credit (1995-1996), education homestead credit and education agricultural credit (1998-2001).

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

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

TABLE 21
POWER LINE TAXES
TAXES PAYABLE 1960 - 2002 ¹

<u>TAXES PAYABLE</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>
1960	\$ 2,036,566	\$ 57,567
1961	2,147,560	62,735
1962	2,370,430	65,514
1963	2,468,393	65,204
1964	2,598,398	77,847
1965	2,933,215	64,203
1966	3,089,664	67,819
1967	3,251,425	64,285
1968	3,746,606	70,579
1969	4,420,526	76,619
1970	5,641,188	89,864
1971	6,089,743	103,057
1972	5,487,328	111,349
1973	5,669,350	103,451
1974	5,970,012	102,866
1975	6,868,000	115,009
1976	6,402,774	112,066
1977	7,434,840	126,298
1978	9,462,371	136,304
1979	9,839,253	145,179
1980	12,365,732	154,745
1981	12,906,454	144,358
1982	5,279,233	170,842
1983	5,340,455	176,553
1984	5,923,187	239,937
1985	7,768,971	302,326
1986	6,733,530	249,069
1987	7,147,821	291,805
1988	7,571,217	329,694
1989	7,119,979	977,158
1990	7,251,852	1,024,445
1991	7,530,166	455,535
1992	7,815,716	612,918
1993	8,433,843 ²	837,214 ²
1994	8,813,044 ²	1,017,902 ²
1995	8,694,112 ²	1,204,740 ²
1996	9,054,126 ²	1,329,878 ²
1997	8,940,532 ²	1,419,250 ²
1998	7,873,206 ²	1,328,542 ²
1999	6,831,709 ²	1,599,284 ²
2000	7,007,735 ²	1,609,730 ²
2001	6,506,116 ²	1,613,874 ²
2002	5,670,176 ³	1,418,501 ³

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

(2) Includes market value based tax.

(3) Includes market value based tax and the state tax.

TABLE 22
TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, CREDITS, AND EXCESS TIF
TAXES PAYABLE 1974 - 2002
PART A

TAXES PAYABLE	NUMBER OF CITIES TOWNS		TOTAL ASSESSED VALUE (1)	INCREMENT VALUE	PERCENT OF TIF TO TOTAL VALUE	INCREMENT TAX	HOME- STEAD CREDIT	REDUCED ASSESSMENT CREDIT	ENTERPRISE ZONE CREDIT	AGRI- CULTURAL CREDIT	DISPARITY REDUCTION CREDIT	TACONITE CREDIT
1974	4	-	\$1,495,744,646	\$3,634,483	0.243	\$ 437,085	-	-	-	-	-	-
1975	10	-	2,485,445,784	20,036,557	0.806	2,689,574	-	-	-	-	-	-
1976	21	-	3,386,292,474	26,220,175	0.774	3,181,516	\$49,485	-	-	-	-	-
1977	29	-	3,852,929,963	32,127,149	0.834	3,939,863	91,562	-	-	-	-	-
1978	42	-	4,933,144,413	43,380,473	0.879	5,306,640	115,891	-	-	-	-	-
1979	57	-	5,779,512,957	62,286,066	1.078	7,418,288	138,877	-	-	-	-	-
1980	81	-	7,177,174,340	102,280,206	1.425	11,305,114	455,846	-	-	-	-	-
1981	99	-	9,359,881,660	223,310,857	2.386	22,489,390	819,275	\$1,181,415	-	-	-	-
1982	122	-	11,004,551,716	332,367,840	3.020	35,141,374	1,316,225	1,392,016	-	-	-	-
1983	127	-	12,683,306,888	437,194,546	3.447	46,425,859	1,592,479	1,571,205	-	-	-	-
1984	156	3	14,536,408,180	516,587,125	3.554	58,154,901	1,829,787	-	\$159,020	-	-	-
1985	177	4	16,082,621,847	635,897,231	3.954	70,761,120	2,199,054	-	161,678	-	-	-
1986	217	7	17,748,842,074	800,406,816	4.510	92,355,076	2,927,431	-	188,447	-	-	-
1987	240	8	19,572,677,227	996,907,289	5.093	117,465,743	3,466,074	-	211,738	-	-	-
1988	253	9	21,445,564,357	1,246,503,585	5.812	154,372,728	4,109,386	-	194,596	-	-	-
1989 ¹	271	12	2,870,394,117	182,846,710	6.370	183,983,207	5,194,723	-	70,765	49,014	255,392	-
1990	297	12	2,454,654,587	186,491,610	7.597	192,295,363	-	-	48,695	-	281,466	-
1991	315	14	2,562,905,046	204,893,672	7.994	230,125,125	-	-	51,641	-	268,871	-
1992	310	21	2,493,572,563	210,850,640	8.456	255,788,716	-	-	6,103	-	429,597	-
1993	314	21	2,443,331,143	215,122,620	8.804	278,915,518	-	-	6,099	-	609,811	6,509
1994	323	22	2,438,288,925	201,339,456	8.257	268,517,539	-	-	4,710	-	775,436	12,204
1995	332	25	2,527,380,312	203,291,153	8.044	276,845,444	-	-	0	-	894,142	17,107
1996	341	30	2,675,302,129	213,579,734	7.983	286,308,639	-	-	0	-	867,225	12,759
1997	352	34	2,875,533,806	231,443,783	8.049	299,942,270	-	-	0	-	849,170	13,978
1998	373	31	2,800,208,465	226,048,367	8.073	299,099,241	-	-	0	-	660,601	12,545
1999	378	32	2,757,609,477	222,853,861	8.081	301,890,301	-	-	0	-	679,041	47,215
2000	386	31	2,939,641,387	237,008,203	8.062	314,420,873	-	-	0	-	485,002	48,496
2001	390	28	3,290,457,920	271,936,968	8.264	341,614,575	-	-	0	-	635,450	54,594
2002	394	28	2,581,396,421	193,636,255	7.501	248,098,586	3,901,715	-	0	1,020	442,797	41,828

(1) In payable 1989 and subsequent years, tax capacity value replaced assessed value. This is the total value of the cities which have TIF.

TABLE 22 TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, CREDITS, AND EXCESS TIF TAXES PAYABLE 1974 - 2002 PART B

EXCESS TIF TAXES RETURNED TO THE TAXING DISTRICTS

<u>YEAR</u>	<u>COUNTY</u>	<u>CITY/ TOWN</u>	<u>SCHOOL</u>	<u>TOTAL</u>
1992	1,955,472	836,183	2,352,053	5,143,708
1993	2,903,260	1,489,720	4,353,803	8,746,783
1994	3,390,246	1,812,078	5,477,199	10,679,523
1995	3,673,827	2,079,017	6,422,426	12,175,270
1997	3,433,409	2,374,044	5,459,016	11,266,469
1998	4,417,195	3,368,743	3,994,861	11,780,799
1999	4,368,329	4,078,830	3,520,018	11,967,177
2000	3,476,300	3,553,019	2,419,118	9,448,437
2001	3,270,699	3,375,163	2,026,109	8,671,970
2002	2,949,280	3,287,479	11,210	6,247,969

* Excess TIF results when the current year local tax rate is higher than the original local tax rate when the TIF district was certified.

TABLE 23
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 2002 ¹
PART A - VALUES

CONTRIBUTION VALUE									
TAXES PAYABLE	METROPOLITAN COUNTIES							AREA-WIDE TAX RATE ²	
	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	
1975	\$14,535,551	\$2,091,994	\$18,302,659	\$69,043,702	\$22,026,639	\$6,361,914	\$4,869,576	\$137,232,035	121.490
1980	34,509,539	5,721,304	47,658,835	153,325,181	59,186,227	13,062,152	14,603,963	328,067,201	110.552
1981	45,429,191	7,226,685	62,886,120	215,864,276	88,989,596	14,847,062	18,871,493	454,114,423	103.003
1982	59,985,263	8,793,042	81,157,224	336,516,015	156,084,611	21,026,259	27,358,785	690,921,199	94.106
1983	71,422,489	12,308,934	90,462,514	462,449,911	189,296,742	24,690,247	33,855,423	884,486,260	100.348
1984	78,293,992	13,870,346	104,488,836	590,776,996	212,621,242	20,071,348	35,877,404	1,056,000,164	101.727
1985	81,769,257	13,666,076	114,132,366	679,094,041	312,726,995	23,963,514	38,165,029	1,263,517,278	108.743
1986	83,458,971	13,420,109	123,323,016	761,028,978	262,021,137	26,786,011	42,656,671	1,312,694,893	107.553
1987	94,511,947	14,543,138	147,801,830	902,642,718	272,083,607	31,285,058	48,507,997	1,511,376,295	112.238
1988	105,343,898	16,358,136	179,120,792	1,059,514,528	311,225,643	28,605,987	53,624,046	1,753,793,030	118.812
1989	13,767,672	2,215,776	26,715,674	149,695,937	45,175,760	4,332,545	8,008,486	249,911,850	99.546 %
1990	14,918,256	2,279,874	28,147,315	163,600,637	44,663,897	2,885,281	8,483,387	264,978,647	104.578 %
1991	16,555,189	2,669,981	31,856,129	177,523,529	47,730,412	4,458,053	9,712,404	290,505,697	104.970 %
1992	17,305,985	3,436,282	35,356,448	174,411,338	47,674,251	4,436,164	10,147,590	292,768,058	116.127 %
1993	19,033,330	3,934,120	35,551,500	168,000,608	47,166,135	4,657,497	10,751,193	289,093,101	123.488 %
1994	18,341,321	3,851,566	35,651,723	159,342,343	44,840,187	3,850,905	11,140,632	277,018,677	133.229 %
1995	18,691,339	4,107,776	36,037,960	125,481,769	41,461,103	4,565,714	10,964,995	241,310,656	134.799 %
1996	19,151,435	4,298,353	36,369,487	143,356,732	39,838,601	5,015,439	11,527,919	259,557,966	141.441 %
1997	20,211,044	4,507,839	37,687,192	153,624,006	41,363,500	5,473,542	12,209,566	275,076,689	139.376 %
1998	19,014,379	4,875,586	35,020,211	150,331,037	37,828,487	5,105,573	12,005,959	264,181,232	155.082 %
1999	18,238,162	4,690,932	32,588,388	143,842,960	36,033,193	4,756,253	12,396,419	252,546,307	157.373 %
2000	20,646,055	4,811,627	35,247,772	158,855,207	40,261,610	5,561,671	13,046,815	278,430,757	146.134 %
2001	23,605,113	5,007,618	39,804,932	178,337,551	46,118,267	6,537,560	14,796,179	314,207,220	137.987 %
2002	15,771,260	3,447,483	25,992,691	119,810,303	33,898,905	4,830,459	10,519,273	214,270,374	156.497 %
TACONITE COUNTIES									
TAXES PAYABLE	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL	AREA-WIDE TAX RATE
1998	6,159	29,413	17,079	103,541	0	28,385	255,940	440,517	143.257 %
1999	7,693	19,241	19,038	51,000	4	106,761	245,268	449,005	150.219 %
2000	12,539	36,215	54,105	168,487	1	165,635	415,675	852,657	162.710 %
2001	25,425	59,049	95,232	281,824	0	206,776	522,535	1,190,841	156.563 %
2002	33,353	44,408	79,680	187,039	0	155,007	378,217	877,704	206.418 %

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.

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

TABLE 23
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 2002 ¹
PART A - VALUES

DISTRIBUTION VALUE								
TAXES PAYABLE	ANOKA	CARVER	DAKOTA	METROPOLITAN COUNTIES		SCOTT	WASHINGTON	TOTAL
				HENNEPIN	RAMSEY			
1975	\$15,857,092	\$2,326,874	\$11,588,757	\$62,310,179	\$34,547,771	\$2,597,723	\$7,953,828	\$137,182,224
1980	41,561,929	6,022,810	30,947,304	143,169,061	78,442,069	6,616,830	21,285,668	328,045,671
1981	58,890,183	8,111,944	43,691,858	194,485,267	110,753,086	9,387,039	28,788,276	454,107,653
1982	87,252,808	12,511,138	67,542,194	301,260,403	168,203,209	12,472,417	42,418,701	691,660,870
1983	110,737,382	16,899,595	85,699,213	384,835,405	215,336,201	18,173,389	52,795,392	884,476,577
1984	134,671,791	19,893,533	105,387,116	442,770,967	263,636,527	22,965,800	66,616,906	1,055,942,640
1985	164,659,216	24,932,264	124,309,935	529,758,907	313,772,060	27,714,131	78,354,135	1,263,500,648
1986	171,821,699	25,749,477	132,625,960	548,343,796	322,692,404	29,635,439	81,785,361	1,312,654,136
1987	204,066,268	30,505,773	159,911,966	620,112,480	367,442,758	33,496,573	95,802,747	1,511,338,565
1988	233,921,127	38,089,558	201,904,773	702,199,567	426,646,501	44,429,491	114,283,608	1,761,474,625
1989	32,811,846	5,790,719	28,248,471	99,639,268	60,157,061	6,601,194	16,653,538	249,902,097
1990	35,283,629	6,147,064	31,835,331	103,905,282	63,714,621	7,016,110	17,432,515	265,334,552
1991	38,441,870	6,330,187	34,363,150	114,808,394	70,374,563	7,497,594	18,692,414	290,508,172
1992	38,216,073	5,980,478	34,992,492	118,118,387	69,403,418	6,993,205	19,082,213	292,786,266
1993	36,711,232	5,848,432	34,014,522	117,900,000	69,177,065	6,970,753	18,472,379	289,094,383
1994	35,339,418	5,386,650	32,083,890	114,478,741	65,695,810	6,412,186	17,624,987	277,021,682
1995	30,888,711	4,634,119	28,419,962	98,537,128	57,512,083	5,592,042	15,725,467	241,309,512
1996	33,176,680	4,968,696	30,970,287	104,822,726	62,339,736	6,133,946	17,145,532	259,557,603
1997	35,318,163	5,237,378	33,246,914	110,184,379	65,929,841	6,490,994	18,667,372	275,075,041
1998	34,032,382	5,166,709	32,172,449	104,932,924	63,420,826	6,343,559	18,112,028	264,180,877
1999	32,782,914	4,958,980	31,188,388	99,217,854	60,622,528	6,218,955	17,555,661	252,545,280
2000	36,467,376	5,683,227	35,689,287	108,247,052	65,450,596	7,120,170	19,773,102	278,430,810
2001	44,218,996	7,080,774	40,912,018	119,614,613	71,088,661	8,284,035	22,665,098	313,864,195
2002	27,361,064	5,149,826	27,839,600	83,408,861	49,375,272	6,220,217	14,914,439	214,269,279
TACONITE COUNTIES								
TAXES PAYABLE	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL
1998	13,393	4,109	18,448	94,447	67	25,446	284,848	440,758
1999	13,660	4,279	18,406	98,391	68	27,146	288,128	450,078
2000	25,377	7,348	35,979	184,466	135	50,828	549,674	853,807
2001	35,441	10,579	54,216	259,528	195	67,947	752,120	1,180,026
2002	28,171	10,654	41,336	196,907	140	54,911	550,851	882,970

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.

TABLE 23
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 2002 ¹
PART B - TAX AMOUNTS

CONTRIBUTION TAX									AREA-WIDE TAX RATE ²
TAXES PAYABLE	METROPOLITAN COUNTIES								
	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	
1975	\$1,765,924	\$254,151	\$2,223,597	\$8,388,119	\$2,676,016	\$773,105	\$591,605	\$16,672,517	121.490
1980	3,815,099	632,502	5,268,779	16,950,405	6,543,156	1,444,047	1,614,497	36,268,485	110.552
1981	4,679,338	744,376	6,477,456	22,234,666	9,166,195	1,529,112	1,943,821	46,774,964	103.003
1982	5,645,023	827,482	7,637,380	31,668,171	14,688,498	1,978,700	2,574,625	65,019,879	94.106
1983	7,167,104	1,235,177	9,077,734	46,405,923	18,995,548	2,477,626	3,397,434	88,756,546	100.348
1984	7,964,614	1,410,992	10,629,336	60,097,975	21,629,320	2,041,803	3,649,833	107,423,873	101.727
1985	8,891,828	1,486,090	12,411,096	73,846,728	34,006,872	2,605,871	4,150,180	137,398,665	108.743
1986	8,976,263	1,443,375	13,263,752	81,850,952	28,181,159	2,880,923	4,587,866	141,184,290	107.553
1987	10,607,830	1,632,292	16,588,981	101,310,820	30,538,119	3,511,383	5,444,458	169,633,883	112.238
1988	12,516,116	1,943,545	21,281,698	125,883,045	36,977,339	3,398,739	6,371,190	208,371,672	118.812
1989	13,705,167	2,205,713	26,594,383	149,016,321	44,970,627	4,312,886	7,972,154	248,777,251	99.546 %
1990	15,601,214	2,384,247	29,435,938	171,090,272	46,708,566	3,017,400	8,871,762	277,109,399	104.578 %
1991	17,377,976	2,802,681	33,439,923	186,346,453	50,102,568	4,679,605	10,195,129	304,944,335	104.970 %
1992	20,096,923	3,990,454	41,058,418	202,538,655	55,362,628	5,151,559	11,784,105	339,982,742	116.127 %
1993	23,503,901	4,858,164	43,901,845	207,460,950	58,240,291	5,753,657	13,276,445	356,995,253	123.488 %
1994	24,435,962	5,131,400	47,498,425	212,290,214	59,740,074	5,130,524	14,842,573	369,069,172	133.229 %
1995	25,197,796	5,537,239	48,578,840	169,148,165	55,889,082	6,154,538	14,780,728	325,286,388	134.799 %
1996	27,087,977	6,079,632	51,441,401	202,765,190	56,348,054	7,093,883	16,305,217	367,121,354	141.441 %
1997	28,169,618	6,282,843	52,526,973	214,114,997	57,650,790	7,628,805	17,017,206	383,391,232	139.376 %
1998	29,487,879	7,561,155	54,310,106	233,136,368	58,665,172	7,917,825	18,619,083	409,697,588	155.082 %
1999	28,701,948	7,382,260	51,285,338	226,369,987	56,706,516	7,485,062	19,508,617	397,439,728	157.373 %
2000	30,170,905	7,031,426	51,509,088	232,141,470	58,835,902	8,127,489	19,065,830	406,882,110	146.134 %
2001	32,571,984	6,909,859	54,925,708	246,082,634	63,637,268	9,020,981	20,416,805	433,565,239	137.987 %
2002	24,681,547	5,395,206	40,677,845	187,499,528	53,050,773	7,559,522	16,462,350	335,326,771	156.497 %
TACONITE COUNTIES									AREA-WIDE TAX RATE
TAXES PAYABLE	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL	
1998	8,824	42,126	24,441	148,328	0	40,663	366,655	631,037	143.257 %
1999	11,583	28,971	28,664	76,786	7	160,743	369,285	676,039	150.219 %
2000	20,402	58,922	88,032	274,145	2	269,505	676,344	1,387,352	162.710 %
2001	40,166	93,283	150,424	445,209	0	326,653	825,468	1,881,203	156.563 %
2002	68,845	91,663	164,472	386,086	0	319,963	780,709	1,811,738	206.418 %

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.

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

TABLE 23
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 2002 ¹
PART B - TAX AMOUNTS

DISTRIBUTION TAX								
METROPOLITAN COUNTIES								
TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL
1975	\$1,653,008	\$276,699	\$1,219,802	\$7,485,899	\$4,816,176	\$292,407	\$921,892	\$16,665,883
1980	3,891,436	672,531	3,124,168	15,931,526	9,613,400	807,377	2,225,460	36,265,898
1981	5,451,705	938,614	4,289,073	19,984,411	12,056,560	1,131,468	2,822,564	46,674,395
1982	7,778,886	1,269,728	6,519,142	28,853,867	15,511,630	1,212,369	3,943,688	65,089,310
1983	10,473,741	1,805,920	8,813,164	38,939,069	21,572,976	1,988,837	5,161,570	88,755,277
1984	12,902,157	1,979,226	10,701,792	45,082,301	27,425,600	2,555,996	6,770,643	107,417,715
1985	17,615,394	2,670,087	13,380,503	58,286,701	33,979,768	3,009,639	8,453,790	137,395,882
1986	17,381,692	2,664,937	14,105,950	58,369,443	36,498,919	3,363,796	8,794,560	141,179,297
1987	21,634,889	3,520,834	17,670,019	68,441,809	43,665,369	3,867,302	10,829,318	169,629,540
1988	25,261,547	4,354,708	23,503,471	86,213,285	51,382,766	5,839,034	12,752,695	209,307,506
1989	31,202,813	5,809,501	25,439,152	102,100,123	61,981,744	6,715,338	15,518,973	248,767,644
1990	35,573,409	5,892,634	31,434,940	111,406,850	67,670,695	7,722,497	17,405,244	277,106,269
1991	37,167,422	6,694,819	32,088,141	124,889,282	77,363,923	8,030,811	18,711,521	304,945,920
1992	41,431,861	6,746,426	35,748,652	140,093,492	86,496,472	8,379,151	21,107,631	340,003,685
1993	41,607,349	7,297,494	38,148,208	148,461,512	91,334,555	8,940,720	21,207,902	356,997,740
1994	42,992,083	7,343,958	38,960,277	158,730,570	90,315,027	8,593,891	22,136,140	369,071,946
1995	36,102,252	6,541,315	34,488,435	137,592,200	82,605,618	8,137,979	19,815,714	325,283,513
1996	41,281,221	7,504,581	38,855,724	150,248,026	96,841,544	9,505,072	22,885,456	367,121,624
1997	42,571,125	7,635,451	40,539,768	158,845,762	101,664,311	9,121,649	23,009,891	383,387,957
1998	46,108,416	8,411,701	44,189,753	165,389,198	110,695,220	9,793,943	25,108,333	409,696,564
1999	44,859,451	8,235,516	43,951,967	162,228,358	103,768,935	9,679,523	24,714,099	397,437,849
2000	47,239,089	8,491,986	46,846,635	162,296,198	104,582,432	9,755,119	27,669,653	406,881,112
2001	52,988,818	10,539,808	48,850,244	174,802,157	106,923,233	10,531,974	28,936,363	433,572,597
2002	37,527,657	8,941,085	37,574,772	137,051,426	83,611,685	9,229,741	21,390,582	335,326,948
TACONITE COUNTIES								
TAXES PAYABLE	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL
1998	15,642	4,706	24,572	125,476	156	40,117	420,746	631,415
1999	16,151	5,163	24,298	129,030	76	43,601	456,596	674,915
2000	42,037	9,519	46,716	264,421	145	90,355	934,412	1,387,605
2001	48,423	9,518	70,132	368,963	48	108,650	1,243,507	1,849,241
2002	44,976	13,631	62,625	384,101	94	99,043	1,219,334	1,823,804

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.

TABLE 24
MANUFACTURED HOME PERSONAL PROPERTY
HOMESTEAD BASE VALUES AND CLASSIFICATION RATIOS
TAXES PAYABLE 1973-2001

Taxes Payable	Homestead Base Value		Classification Ratios ²	
	Farm ¹	Residential	Farm	Residential
1973 - 1975	--	\$12,000	--	25%-40%
1976	--	\$13,000	--	25%-40%
1977	--	\$15,000	--	25%-40%
1978	--	\$17,000	--	22%-36%
1979	--	\$21,000	--	20%-33 1/3%
1980	--	\$25,000	--	18%-30%
1981	\$50,000	\$25,000-\$25,000-\$50,000	14%-19%	16%-22%-28%
1982, 1983	\$54,000	\$27,000-\$27,000-\$54,000	14%-19%	16%-22%-28%
1984	\$60,000	\$30,000-\$30,000-\$60,000	14%-19%	17%-19%-30%
1985	\$62,000	\$31,000-\$31,000-\$62,000	14%-19%	17%-19%-30%
1986	\$64,000	\$64,000	14%-18%	18%-29%
1987	\$65,000	\$65,000	14%-18%	18%-28%
1988	\$66,000	\$68,000	14%-18%	17%-27%
1989 ³	\$65,000	\$68,000-\$68,000-\$100,000	1.75%-2.20%	2.17%-2.50%-3.30%
1990 ⁴	\$68,000	\$68,000-\$68,000-\$100,000	1.00%-2.00%-3.00%	1.00%-2.00%-3.00%
1991	\$68,000	\$68,000-\$68,000-\$110,000	1.00%-2.00%-3.00%	1.00%-2.00%-3.00%
1992	\$72,000	\$72,000-\$72,000-\$115,000	1.00%-2.00%-2.50%	1.00%-2.00%-2.50%
1993-1997	\$72,000	\$72,000	1.00%-2.00%	1.00%-2.00%
1998	\$75,000	\$75,000	1.00%-1.85%	1.00%-1.85%
1999	\$75,000	\$75,000	1.00%-1.70%	1.00%-1.70%
2000	\$76,000	\$76,000	1.00%-1.65%	1.00%-1.65%
2001	\$76,000	\$76,000	1.00%-1.65%	1.00%-1.65%

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

(2) Farm 1981-1989: % up to base value - % over base value
1990-1992: % on first tier - % on second tier - % on third tier
1993-1998: % up to base value - % over base value

Residential 1973-1980: % up to base value - % over base value
1981-1985: % on first tier - % on second tier - % on third tier
1986-1988: % up to base value - % over base value
1989-1992: % on first tier - % on second tier - % on third tier
1993-1998: % up to base value - % over base value

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

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

TABLE 25
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 2001

Taxes Payable	Number of Assessments	Market Value	Total Tax Capacity			Total Taxes Levied			
			Homestead	Non-Homestead	Total	County	City	Town	School District
1973	49,694	\$ 201,131,839	\$ 42,243,202	\$ 11,110,651	\$ 53,353,853	\$ 1,395,056	\$ 600,130	\$ 140,690	\$ 2,828,414
1974	55,483	234,878,671	50,458,488	13,329,792	63,788,280	1,714,153	768,970	171,419	3,492,699
1975	59,595	260,066,869	57,141,869	14,822,226	71,964,095	2,127,749	938,552	216,827	4,294,263
1976	62,923	286,258,516	61,970,123	16,262,831	78,232,954	2,201,936	1,025,317	254,459	4,495,075
1977	66,333	320,912,488	69,102,870	17,929,149	87,032,019	2,387,357	1,193,232	267,708	4,996,430
1978	69,394	361,762,225	68,771,972	19,960,282	88,732,254	2,514,749	1,252,583	281,190	5,084,341
1979	70,153	404,465,528	69,966,911	22,115,161	92,082,072	2,599,558	1,274,703	286,993	5,123,933
1980	64,822	428,039,683	67,939,658	20,289,512	88,229,170	2,593,627	1,315,948	250,751	4,591,241
1981	60,728	438,939,844	62,239,148	13,201,085	75,440,233	2,002,096	1,169,350	226,325	3,146,670
1982	59,874	469,637,016	66,756,633	13,595,231	80,351,864	2,131,206	1,242,789	232,916	4,003,044
1983	59,399	481,120,170	68,358,505	14,084,448	82,442,953	2,162,769	1,313,019	201,008	4,047,800
1984	58,981	489,641,463	73,818,613	14,912,828	88,731,441	2,484,523	1,578,967	220,151	4,760,515
1985	58,626	491,360,043	75,100,963	15,396,283	90,497,246	2,598,204	1,676,001	222,974	4,737,397
1986	58,340	497,954,885	80,308,460	15,421,990	95,730,450	2,973,437	1,805,028	245,611	5,215,972
1987	57,910	486,186,295	75,780,554	19,293,702	95,074,256	3,180,426	1,854,412	274,420	5,497,286
1988	57,238	480,896,093	69,044,101	20,772,102	89,816,203	3,249,944	1,826,715	289,098	5,294,834
1989 ¹	56,663	491,951,471	9,050,598	2,304,294	11,354,892	3,482,881	1,664,140	294,128	5,640,408
1990 ²	57,184	485,238,560	4,114,902	2,071,658	6,186,560	2,053,256	934,287	247,333	2,882,007
1991	56,402	474,254,325	4,013,030	2,023,570	6,036,600	2,211,497	899,881	221,306	3,048,029
1992	56,037	460,523,450	3,901,852	1,823,263	5,725,115	2,246,767	960,200	211,146	3,074,723
1993	55,631	462,242,771	3,905,550	1,668,607	5,574,157	2,272,328	972,929	217,977	3,336,446
1994	55,833	469,900,950	3,952,206	1,635,685	5,587,891	2,355,667	1,038,185	230,620	3,431,614
1995	57,273	494,348,690	4,104,196	1,831,610	5,935,806	2,495,032	1,117,871	254,480	3,767,008
1996	57,902	535,898,922	4,465,210	1,949,716	6,414,926	2,648,055	1,199,439	267,521	3,963,326
1997	58,251	582,020,200	4,850,527	2,029,927	6,880,454	2,774,786	1,316,028	269,175	4,162,676
1998	57,827	621,795,326	5,223,544	1,721,751	6,945,295	2,955,646	1,474,675	275,390	4,287,483
1999	57,880	675,288,900	5,672,699	1,385,274	7,057,973	3,142,159	1,627,075	282,219	4,507,530
2000	56,957	731,697,200	6,145,857	1,436,473	7,582,330	3,269,684	1,752,140	288,237	4,741,500
2001	57,166	775,716,000	6,450,064	1,604,307	8,054,371	3,410,101	1,894,122	290,294	4,951,624

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

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

TABLE 25
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 2001

Taxes Payable	Taxes Levied			Homestead Credit ³		Taconite Homestead Credit ⁵	Agricultural Credit ³	Reduced Assessment Credit	Total Net Tax Payable
	Special District	Contribution Levy	Total	Number of Homesteads	Credit Amount ⁴				
1973	\$ 36,797	\$ -	\$ 5,001,087	\$ 37,608	\$ 1,157,675	\$ 56,493	\$ -	\$ -	\$ 3,786,919
1974	56,972	-	6,204,213	41,753	2,134,638	73,844	-	-	3,995,731
1975	94,154	-	7,671,545	44,296	2,650,657	101,057	-	-	4,919,831
1976	82,202	-	8,058,989	47,270	2,613,831	345,957	-	-	5,099,201
1977	102,853	-	8,947,580	50,033	2,927,777	366,420	-	-	5,653,383
1978	106,312	-	9,239,175	51,510	3,081,787	354,102	-	-	5,803,286
1979	107,193	-	9,392,380	52,697	3,053,991	398,959	-	-	5,939,430
1980	107,856	-	8,859,423	49,443	3,257,431	325,493	-	-	5,276,499
1981	246,811	469	6,791,721	47,071	3,143,845	194,509	43,708	7,386	3,402,273
1982	127,890	598	7,738,443	45,916	3,563,148	206,208	50,623	8,622	3,909,842
1983	133,729	726	7,859,051	46,396	3,675,853	204,304	53,042	8,794	3,917,058
1984	160,979	-	9,205,135	56,937	4,048,467	217,429	33,503	-	4,905,736
1985	167,480	-	9,402,056	44,164	4,230,766	94,135	43,368	-	5,033,787
1986	193,421	-	10,433,469	43,469	4,739,981	88,284	50,663	-	5,554,541
1987	213,765	-	11,020,299	41,842	4,749,195	78,094	57,429	-	6,135,581
1988	200,440	-	10,861,031	41,271	4,606,217	72,671	68,181	-	6,113,962
1989 ¹	220,652	-	11,302,209	40,781	4,926,397	57,415	407	-	6,375,561
1990 ²	115,977	-	6,232,860	-	-	57,655	-	-	6,175,205
1991	119,772	-	6,500,485	-	-	58,757	-	-	6,441,728
1992	119,375	-	6,612,211	-	-	63,159	-	-	6,549,052
1993	124,404	-	6,924,081	-	-	73,177	-	-	6,850,904
1994	118,564	-	7,174,650	-	-	82,328	-	-	7,092,322
1995	128,522	-	7,762,913	-	-	87,977	-	-	7,674,936
1996	142,602	-	8,220,943	-	-	93,394	-	-	8,127,549
1997	147,284	-	8,669,964	-	-	101,556	-	-	8,568,408
1998	171,385	-	9,164,579	-	632,801	95,005	-	-	8,436,773
1999	190,296	-	9,749,277	-	1,422,477	92,785	-	-	8,234,015
2000	229,479	-	10,281,213	-	1,881,846	91,048	-	-	8,308,319
2001	227,873	-	10,774,014	-	1,784,398	89,805	-	-	8,899,811

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

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

(3) In payable year 1990, homestead credit and agricultural credit were replaced by Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 15.

(4) Education homestead credit was added effective payable year 1998.

(5) Taconite homestead credit may also include disaster credit for certain years.

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
AITKIN	\$ 8,284,708	\$ 8,279,309	-0.07 %	\$ 416,274	\$ 584,258	40.35 %	\$ 1,436,144	\$ 1,858,652	29.42 %
ANOKA	54,427,852	59,705,672	9.70 %	43,251,185	58,335,826	34.88 %	1,534,846	1,995,354	30.00 %
BECKER	10,978,956	11,951,721	8.86 %	1,530,660	1,936,569	26.52 %	1,736,801	2,411,011	38.82 %
BELTRAMI	11,764,168	12,544,989	6.64 %	1,833,974	1,354,042	-26.17 %	1,346,280	1,741,817	29.38 %
BENTON	10,652,305	11,694,558	9.78 %	3,504,353	3,696,504	5.48 %	750,080	960,370	28.04 %
BIG STONE	1,948,943	2,090,346	7.26 %	635,979	700,358	10.12 %	259,032	345,200	33.27 %
BLUE EARTH	16,620,711	17,717,910	6.60 %	8,878,959	8,113,927	-8.62 %	1,471,742	1,900,713	29.15 %
BROWN	6,813,494	7,170,586	5.24 %	4,037,333	4,431,891	9.77 %	536,711	803,499	49.71 %
CARLTON	11,450,361	12,178,101	6.36 %	3,118,914	3,334,165	6.90 %	1,465,219	2,120,028	44.69 %
CARVER	23,201,321	23,986,410	3.38 %	12,012,069	14,678,346	22.20 %	1,029,623	1,432,916	39.17 %
CASS	10,771,869	12,121,383	12.53 %	2,115,742	2,451,903	15.89 %	2,545,388	3,346,705	31.48 %
CHIPPEWA	4,093,563	4,288,931	4.77 %	2,031,199	2,155,608	6.12 %	564,360	869,783	54.12 %
CHISAGO	13,896,463	16,085,759	15.75 %	3,946,881	5,479,742	38.84 %	2,406,222	3,117,784	29.57 %
CLAY	14,901,195	15,905,410	6.74 %	5,174,429	4,056,087	-21.61 %	812,902	1,088,568	33.91 %
CLEARWATER	4,337,652	4,640,349	6.98 %	426,806	500,776	17.33 %	452,037	566,405	25.30 %
COOK	3,424,955	4,154,489	21.30 %	489,456	548,375	12.04 %	117,260	47,236	-59.72 %
COTTONWOOD	4,776,242	4,999,917	4.68 %	1,251,020	1,418,307	13.37 %	537,216	794,106	47.82 %
CROW WING	16,651,015	18,514,645	11.19 %	8,607,056	10,202,699	18.54 %	3,390,742	4,311,734	27.16 %
DAKOTA	75,757,647	78,771,459	3.98 %	77,995,086	95,317,433	22.21 %	2,104,916	2,355,012	11.88 %
DODGE	5,045,230	5,723,535	13.44 %	2,291,718	2,584,991	12.80 %	806,283	1,276,740	58.35 %
DOUGLAS	10,538,220	12,204,513	15.81 %	2,283,252	2,813,133	23.21 %	2,269,586	3,078,245	35.63 %
FARIBAULT	4,829,429	5,053,121	4.63 %	1,897,235	2,111,771	11.31 %	956,545	1,291,560	35.02 %
FILLMORE	4,824,295	5,373,696	11.39 %	2,583,251	3,139,210	21.52 %	1,132,588	1,907,621	68.43 %
FREEBORN	7,839,047	8,643,980	10.27 %	2,702,416	2,187,301	-19.06 %	1,060,766	1,479,113	39.44 %
GOODHUE	20,532,370	21,567,010	5.04 %	11,829,022	14,706,470	24.33 %	1,871,655	2,770,805	48.04 %
GRANT	2,603,782	2,666,780	2.42 %	817,692	897,463	9.76 %	310,744	384,544	23.75 %
HENNEPIN	396,643,217	410,157,370	3.41 %	294,021,542	350,760,358	19.30 %	320,010	305,268	-4.61 %
HOUSTON	4,327,721	4,912,098	13.50 %	2,054,690	2,292,014	11.55 %	880,737	1,464,471	66.28 %
HUBBARD	5,957,669	6,687,211	12.25 %	739,453	952,467	28.81 %	1,805,232	2,263,542	25.39 %
ISANTI	9,087,531	9,870,131	8.61 %	3,445,001	4,207,174	22.12 %	2,057,109	2,770,653	34.69 %

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
ITASCA	\$ 19,529,865	\$ 20,142,890	3.14 %	\$ 6,486,020	\$ 6,305,382	-2.79 %	\$ 2,727,024	\$ 2,556,977	-6.24 %
JACKSON	5,314,966	5,783,361	8.81 %	921,869	1,113,962	20.84 %	711,700	985,232	38.43 %
KANABEC	4,946,031	5,861,742	18.51 %	391,609	402,996	2.91 %	533,221	742,640	39.27 %
KANDIYOHI	16,306,389	17,419,205	6.82 %	3,693,341	3,363,135	-8.94 %	1,476,777	2,042,002	38.27 %
KITTSON	2,032,413	2,126,057	4.61 %	402,922	468,859	16.36 %	404,045	538,898	33.38 %
KOOCHICHING	2,671,855	2,820,357	5.56 %	1,801,875	1,704,923	-5.38 %	47,385	52,890	11.62 %
LAC QUI PARLE	2,340,590	2,500,435	6.83 %	783,528	862,553	10.09 %	399,454	662,483	65.85 %
LAKE	4,174,111	4,397,508	5.35 %	1,172,830	1,244,521	6.11 %	378,166	86,981	-77.00 %
LAKE OF THE WOODS	1,348,384	1,474,161	9.33 %	108,565	116,315	7.14 %	170,935	268,902	57.31 %
LE SUEUR	7,494,551	7,839,526	4.60 %	3,081,394	3,483,394	13.05 %	856,195	1,137,936	32.91 %
LINCOLN	2,859,409	2,971,633	3.92 %	532,337	676,062	27.00 %	322,313	502,362	55.86 %
LYON	6,591,050	7,184,304	9.00 %	3,930,680	4,027,511	2.46 %	431,835	582,269	34.84 %
MCLEOD	10,095,219	12,175,460	20.61 %	6,491,292	7,553,371	16.36 %	874,308	1,287,499	47.26 %
MAHNOMEN	2,426,823	2,665,100	9.82 %	275,204	306,033	11.20 %	224,117	375,017	67.33 %
MARSHALL	3,103,701	3,130,616	0.87 %	600,436	684,355	13.98 %	745,422	1,127,814	51.30 %
MARTIN	5,985,772	6,778,094	13.24 %	2,403,153	2,451,281	2.00 %	902,595	1,120,862	24.18 %
MEEKER	5,715,627	6,333,500	10.81 %	1,764,177	2,006,905	13.76 %	1,563,942	2,046,193	30.84 %
MILLE LACS	7,773,591	8,523,014	9.64 %	1,437,855	1,749,428	21.67 %	860,149	1,222,887	42.17 %
MORRISON	9,189,782	10,002,187	8.84 %	2,162,102	2,460,681	13.81 %	1,648,671	2,208,138	33.93 %
MOWER	7,534,168	7,643,534	1.45 %	2,966,249	3,048,729	2.78 %	1,509,010	2,164,894	43.46 %
MURRAY	3,246,020	3,544,830	9.21 %	618,527	756,570	22.32 %	615,078	928,474	50.95 %
NICOLLET	8,554,085	9,444,112	10.40 %	3,685,142	3,900,781	5.85 %	814,532	1,110,470	36.33 %
NOBLES	5,758,554	6,178,822	7.30 %	2,329,988	2,585,306	10.96 %	674,562	976,103	44.70 %
NORMAN	2,661,697	2,813,376	5.70 %	674,809	776,933	15.13 %	408,683	527,268	29.02 %
OLMSTED	39,966,191	44,582,442	11.55 %	20,802,175	24,859,628	19.50 %	2,383,664	3,013,587	26.43 %
OTTER TAIL	13,941,614	15,679,215	12.46 %	4,661,744	4,583,459	-1.68 %	3,193,596	4,690,484	46.87 %
PENNINGTON	4,151,378	4,373,185	5.34 %	1,421,914	1,528,255	7.48 %	299,889	394,497	31.55 %
PINE	7,442,265	8,684,148	16.69 %	1,385,887	1,543,626	11.38 %	1,480,209	1,931,627	30.50 %
PIPESTONE	3,653,860	3,857,048	5.56 %	1,215,666	1,116,133	-8.19 %	255,622	387,450	51.57 %
POLK	11,651,778	12,138,963	4.18 %	3,718,064	4,255,736	14.46 %	1,672,985	2,316,384	38.46 %

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
POPE	\$ 3,249,690	\$ 3,633,072	11.80 %	\$ 955,724	\$ 1,168,909	22.31 %	\$ 496,842	\$ 779,488	56.89 %
RAMSEY	135,283,811	141,854,852	4.86 %	81,218,878	89,232,335	9.87 %	1,236,825	1,612,207	30.35 %
RED LAKE	1,305,754	1,365,824	4.60 %	443,242	490,715	10.71 %	168,761	236,704	40.26 %
REDWOOD	5,990,295	6,282,264	4.87 %	1,969,999	2,441,967	23.96 %	801,737	1,069,245	33.37 %
RENVILLE	6,374,587	7,187,359	12.75 %	2,843,892	2,946,030	3.59 %	1,191,401	1,534,222	28.77 %
RICE	10,773,455	11,432,421	6.12 %	6,697,554	5,773,098	-13.80 %	1,435,977	1,824,682	27.07 %
ROCK	2,733,215	2,839,036	3.87 %	704,220	772,224	9.66 %	493,349	669,921	35.79 %
ROSEAU	3,044,657	3,309,056	8.68 %	1,420,073	1,449,712	2.09 %	478,381	701,787	46.70 %
ST. LOUIS	65,428,585	73,059,586	11.66 %	22,949,172	19,853,809	-13.49 %	5,921,536	5,300,907	-10.48 %
SCOTT	23,108,489	25,281,087	9.40 %	15,060,322	21,235,208	41.00 %	1,729,753	2,445,824	41.40 %
SHERBURNE	20,690,979	23,512,439	13.64 %	12,252,325	12,732,301	3.92 %	2,283,049	3,145,490	37.78 %
SIBLEY	5,687,638	6,056,667	6.49 %	1,539,248	1,796,141	16.69 %	922,593	1,330,777	44.24 %
STEARNS	32,623,831	35,843,386	9.87 %	19,772,203	21,181,934	7.13 %	4,611,890	6,559,488	42.23 %
STEELE	8,591,670	9,455,051	10.05 %	4,895,256	5,494,309	12.24 %	609,370	987,569	62.06 %
STEVENS	2,781,614	2,965,879	6.62 %	1,227,889	1,118,370	-8.92 %	295,479	417,820	41.40 %
SWIFT	3,394,829	3,798,417	11.89 %	1,148,896	1,173,415	2.13 %	553,450	886,733	60.22 %
TODD	6,950,482	7,229,041	4.01 %	1,057,946	1,206,466	14.04 %	1,624,947	2,225,092	36.93 %
TRAVERSE	1,854,297	2,126,159	14.66 %	545,960	566,806	3.82 %	178,660	229,798	28.62 %
WABASHA	6,016,157	6,253,805	3.95 %	1,947,230	2,347,898	20.58 %	764,594	1,142,214	49.39 %
WADENA	4,181,118	4,546,048	8.73 %	1,258,340	1,242,201	-1.28 %	404,551	507,736	25.51 %
WASECA	5,859,442	6,291,963	7.38 %	2,383,294	2,698,439	13.22 %	588,999	794,229	34.84 %
WASHINGTON	45,367,441	49,238,297	8.53 %	37,047,139	49,823,280	34.49 %	2,932,378	2,863,168	-2.36 %
WATONWAN	4,508,047	4,802,905	6.54 %	1,117,408	1,123,674	0.56 %	448,128	622,317	38.87 %
WILKIN	2,837,009	2,976,461	4.92 %	475,559	528,717	11.18 %	282,653	370,367	31.03 %
WINONA	10,637,811	12,694,667	19.34 %	6,612,532	5,204,470	-21.29 %	1,100,231	1,728,993	57.15 %
WRIGHT	21,520,427	23,506,668	9.23 %	14,470,957	17,524,983	21.10 %	3,447,604	4,985,284	44.60 %
YELLOW MEDICINE	5,148,616	5,261,592	2.19 %	1,199,394	1,294,142	7.90 %	625,191	878,023	40.44 %
STATEWIDE TOTAL	\$ 1,451,387,616	\$ 1,551,534,216	6.90 %	\$ 831,058,653	\$ 968,307,544	16.51 %	\$ 102,183,189	\$ 134,898,760	32.02 %

* The city, township and county levies contain market value based levies for certain counties.

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

COUNTY	SCHOOL DISTRICT LEVY ¹			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY ²		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
AITKIN	\$ 6,095,015	\$ 2,093,933	-65.65 %	\$ 304,761	\$ 179,495	-41.10 %	\$ 16,577,068	\$ 14,763,239	-10.94 %
ANOKA	113,973,784	53,617,529	-52.96 %	30,429,144	22,280,881	-26.78 %	276,188,795	248,128,113	-10.16 %
BECKER	10,290,406	3,864,988	-62.44 %	1,121,407	995,117	-11.26 %	25,658,230	23,654,779	-7.81 %
BELTRAMI	10,771,696	4,600,528	-57.29 %	662,414	557,321	-15.87 %	26,378,532	23,254,861	-11.84 %
BENTON	12,421,414	5,785,178	-53.43 %	2,696,071	1,760,711	-34.69 %	30,033,829	26,654,175	-11.25 %
BIG STONE	1,864,569	1,058,667	-43.22 %	119,029	156,086	31.13 %	4,827,552	4,558,356	-5.58 %
BLUE EARTH	21,511,460	6,069,081	-71.79 %	2,094,825	1,539,318	-26.52 %	50,577,697	41,122,112	-18.70 %
BROWN	8,244,276	3,094,687	-62.46 %	928,476	688,724	-25.82 %	20,560,290	17,762,044	-13.61 %
CARLTON	8,938,963	4,886,301	-45.34 %	1,340,501	1,162,780	-13.26 %	26,339,267	26,520,276	0.69 %
CARVER	38,468,925	17,722,394	-53.93 %	15,533,836	10,334,341	-33.47 %	97,155,633	80,634,861	-17.00 %
CASS	15,030,853	4,989,907	-66.80 %	344,036	289,543	-15.84 %	30,807,888	28,767,199	-6.62 %
CHIPPEWA	5,127,885	2,318,495	-54.79 %	236,260	237,614	0.57 %	12,053,267	10,641,356	-11.71 %
CHISAGO	16,443,491	9,092,970	-44.70 %	906,496	1,281,817	41.40 %	37,622,654	37,387,077	-0.63 %
CLAY	12,969,620	4,377,011	-66.25 %	2,001,023	1,940,515	-3.02 %	35,859,169	29,659,593	-17.29 %
CLEARWATER	3,223,447	1,608,894	-50.09 %	211,181	271,495	28.56 %	8,651,123	9,006,854	4.11 %
COOK	2,998,288	276,348	-90.78 %	530,664	532,851	0.41 %	7,653,906	7,344,287	-4.05 %
COTTONWOOD	5,370,847	1,636,862	-69.52 %	506,536	385,093	-23.98 %	12,441,861	10,041,403	-19.29 %
CROW WING	25,768,016	9,583,336	-62.81 %	1,412,947	1,584,931	12.17 %	55,980,200	55,409,092	-1.02 %
DAKOTA	186,741,869	88,375,634	-52.67 %	28,183,476	25,533,099	-9.40 %	425,708,702	375,354,368	-11.83 %
DODGE	6,663,170	3,120,982	-53.16 %	702,954	480,220	-31.69 %	15,509,355	13,815,692	-10.92 %
DOUGLAS	12,589,173	3,471,545	-72.42 %	637,937	631,834	-0.96 %	28,318,168	26,168,950	-7.59 %
FARIBAUT	5,939,916	966,471	-83.73 %	551,190	355,217	-35.55 %	14,174,315	10,492,902	-25.97 %
FILLMORE	5,900,653	2,258,588	-61.72 %	578,226	402,634	-30.37 %	15,019,013	13,880,704	-7.58 %
FREEBORN	11,870,345	4,387,483	-63.04 %	560,545	336,125	-40.04 %	24,033,119	19,230,259	-19.98 %
GOODHUE	25,024,750	10,285,614	-58.90 %	2,781,055	2,405,090	-13.52 %	62,038,852	56,136,414	-9.51 %
GRANT	2,590,930	968,398	-62.62 %	240,347	265,745	10.57 %	6,575,673	5,500,208	-16.36 %
HENNEPIN	657,273,054	309,275,728	-52.95 %	248,139,950	202,360,877	-18.45 %	1,842,503,977	1,689,660,660	-8.30 %
HOUSTON	5,743,353	2,539,640	-55.78 %	182,091	137,601	-24.43 %	13,188,592	12,037,164	-8.73 %
HUBBARD	9,344,916	4,523,950	-51.59 %	552,746	388,794	-29.66 %	18,400,016	17,523,301	-4.76 %
ISANTI	10,105,343	5,236,825	-48.18 %	684,256	368,570	-46.14 %	25,379,240	23,812,764	-6.17 %

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

COUNTY	SCHOOL DISTRICT LEVY ¹			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY ²		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
ITASCA	\$ 17,310,413	\$ 7,822,611	-54.81 %	\$ 1,873,825	\$ 1,537,105	-17.97 %	\$ 48,393,518	\$ 43,848,816	-9.39 %
JACKSON	5,040,662	2,421,201	-51.97 %	403,029	207,830	-48.43 %	12,392,226	11,220,153	-9.46 %
KANABEC	3,458,868	1,534,654	-55.63 %	156,553	148,546	-5.11 %	9,486,282	9,178,422	-3.25 %
KANDIYOHI	15,670,545	7,117,839	-54.58 %	1,012,673	722,762	-28.63 %	38,163,343	33,571,076	-12.03 %
KITTSOON	3,820,706	1,519,772	-60.22 %	222,979	289,298	29.74 %	6,883,065	6,178,262	-10.24 %
KOOCHICHING	3,412,309	1,395,899	-59.09 %	56,008	51,749	-7.60 %	7,989,432	7,261,123	-9.12 %
LAC QUI PARLE	2,934,841	831,116	-71.68 %	141,546	216,856	53.21 %	6,599,959	5,371,123	-18.62 %
LAKE	2,880,110	2,184,039	-24.17 %	570,498	484,397	-15.09 %	9,502,368	9,933,414	4.54 %
LAKE/WOODS	1,573,884	1,101,196	-30.03 %	9,457	11,414	20.69 %	3,211,225	3,323,335	3.49 %
LE SUEUR	9,361,197	3,135,716	-66.50 %	667,257	504,565	-24.38 %	21,460,594	17,537,364	-18.28 %
LINCOLN	2,160,460	587,536	-72.81 %	53,059	86,841	63.67 %	5,927,578	5,378,005	-9.27 %
LYON	8,751,114	2,731,170	-68.79 %	1,588,578	1,070,605	-32.61 %	21,293,257	18,009,967	-15.42 %
MCLEOD	11,087,219	3,569,802	-67.80 %	1,083,647	833,080	-23.12 %	29,631,685	27,508,057	-7.17 %
MAHNOMEN	957,970	489,686	-48.88 %	161,862	187,083	15.58 %	4,045,976	4,366,184	7.91 %
MARSHALL	4,707,318	1,096,059	-76.72 %	298,509	387,660	29.87 %	9,455,386	7,660,482	-18.98 %
MARTIN	10,007,455	3,050,997	-69.51 %	681,163	441,660	-35.16 %	19,980,138	15,598,763	-21.93 %
MEEKER	7,851,517	3,090,382	-60.64 %	297,102	257,824	-13.22 %	17,205,989	14,724,809	-14.42 %
MILLE LACS	6,168,899	2,943,298	-52.29 %	585,410	471,729	-19.42 %	16,829,819	16,117,535	-4.23 %
MORRISON	7,650,369	3,032,558	-60.36 %	950,864	869,532	-8.55 %	21,601,788	20,448,566	-5.34 %
MOWER	11,924,200	4,461,164	-62.59 %	825,921	672,580	-18.57 %	24,759,548	19,832,676	-19.90 %
MURRAY	4,209,205	1,344,098	-68.07 %	70,565	76,449	8.34 %	8,759,395	7,163,319	-18.22 %
NICOLLET	10,285,544	3,302,808	-67.89 %	613,305	433,841	-29.26 %	23,952,608	20,239,115	-15.50 %
NOBLES	7,083,228	2,826,276	-60.10 %	1,004,680	693,867	-30.94 %	16,851,012	14,461,607	-14.18 %
NORMAN	2,561,492	1,023,328	-60.05 %	286,897	337,583	17.67 %	6,593,578	5,681,497	-13.83 %
OLMSTED	52,051,520	28,304,168	-45.62 %	4,751,034	3,826,533	-19.46 %	119,954,584	117,652,224	-1.92 %
OTTER TAIL	20,196,648	6,906,453	-65.80 %	1,826,790	1,410,514	-22.79 %	43,820,392	38,514,745	-12.11 %
PENNINGTON	4,050,945	1,726,426	-57.38 %	190,451	277,855	45.89 %	10,114,577	9,165,822	-9.38 %
PINE	7,496,564	3,700,774	-50.63 %	645,406	575,762	-10.79 %	18,481,176	18,344,657	-0.74 %
PIPESTONE	3,804,164	1,388,083	-63.51 %	289,882	165,640	-42.86 %	9,219,194	7,478,281	-18.88 %
POLK	10,275,006	4,561,753	-55.60 %	1,844,512	1,735,681	-5.90 %	29,162,345	27,028,280	-7.32 %

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

COUNTY	SCHOOL DISTRICT LEVY ¹			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY ²		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
POPE	\$ 4,019,500	\$ 1,629,644	-59.46 %	\$ 527,637	\$ 651,852	23.54 %	\$ 9,264,622	\$ 8,478,224	-8.49 %
RAMSEY	204,550,401	84,623,994	-58.63 %	74,917,710	45,791,049	-38.88 %	560,844,893	481,974,709	-14.06 %
RED LAKE	1,240,381	346,042	-72.10 %	127,904	130,942	2.38 %	3,286,042	3,009,699	-8.41 %
REDWOOD	6,883,052	1,955,355	-71.59 %	223,152	209,125	-6.29 %	15,868,235	12,620,634	-20.47 %
RENVILLE	7,672,773	1,558,899	-79.68 %	919,537	782,126	-14.94 %	19,002,190	15,193,285	-20.04 %
RICE	20,640,692	10,178,007	-50.69 %	2,172,816	1,834,972	-15.55 %	41,720,494	34,522,803	-17.25 %
ROCK	4,419,475	2,609,775	-40.95 %	377,547	265,059	-29.79 %	8,727,806	7,568,710	-13.28 %
ROSEAU	4,724,097	2,497,023	-47.14 %	472,597	509,075	7.72 %	10,156,739	9,308,248	-8.35 %
ST. LOUIS	43,985,373	17,939,154	-59.22 %	13,316,723	9,970,509	-25.13 %	152,491,841	142,093,485	-6.82 %
SCOTT	46,983,354	21,933,788	-53.32 %	7,216,322	6,262,785	-13.21 %	103,119,221	94,322,756	-8.53 %
SHERBURNE	42,544,072	20,665,113	-51.43 %	2,494,179	2,368,178	-5.05 %	80,279,303	68,909,908	-14.16 %
SIBLEY	4,968,799	1,221,424	-75.42 %	659,931	501,778	-23.97 %	13,778,209	11,418,861	-17.12 %
STEARNS	44,372,048	16,941,203	-61.82 %	8,790,977	6,468,480	-26.42 %	110,188,660	99,064,114	-10.10 %
STEELE	13,912,276	5,725,428	-58.85 %	615,766	586,056	-4.82 %	28,624,338	25,298,566	-11.62 %
STEVENS	3,469,095	931,842	-73.14 %	323,338	268,595	-16.93 %	8,098,605	6,358,536	-21.49 %
SWIFT	3,848,397	1,247,091	-67.59 %	614,183	419,886	-31.64 %	9,559,755	8,492,673	-11.16 %
TODD	5,237,767	2,779,759	-46.93 %	395,076	278,973	-29.39 %	15,266,218	14,675,766	-3.87 %
TRAVERSE	2,417,740	656,284	-72.86 %	210,848	262,857	24.67 %	5,212,852	4,136,917	-20.64 %
WABASHA	5,964,180	2,534,086	-57.51 %	629,813	416,182	-33.92 %	15,321,974	13,674,480	-10.75 %
WADENA	2,883,330	1,088,435	-62.25 %	430,594	279,423	-35.11 %	9,157,933	8,356,879	-8.75 %
WASECA	7,659,373	2,811,468	-63.29 %	149,124	245,498	64.63 %	16,640,232	13,770,497	-17.25 %
WASHINGTON	113,366,896	57,621,248	-49.17 %	21,840,697	16,230,117	-25.69 %	240,986,205	211,812,058	-12.11 %
WATONWAN	4,107,912	1,513,263	-63.16 %	172,228	149,464	-13.22 %	10,353,723	8,677,473	-16.19 %
WILKIN	3,142,895	614,225	-80.46 %	272,679	253,040	-7.20 %	7,010,795	5,041,837	-28.08 %
WINONA	13,032,652	7,247,560	-44.39 %	1,549,510	854,273	-44.87 %	32,932,736	30,838,862	-6.36 %
WRIGHT	45,049,347	20,515,282	-54.46 %	4,355,971	3,656,155	-16.07 %	88,858,947	77,366,406	-12.93 %
YELLOW MEDICINE	3,939,433	1,519,923	-61.42 %	296,691	265,451	-10.53 %	11,209,325	9,648,348	-13.93 %
STATEWIDE TOTAL	2,183,080,109	972,194,144	-55.47 %	512,411,392	398,743,180	-22.18 %	5,515,899,913	4,948,355,476	-10.29 %

(1) The School District Levy includes net tax capacity based levy and school district market value based levy.

(2) The total levy for the metropolitan and taconite counties includes the fiscal disparity contribution levy. Fiscal disparity contribution levies can be found in Table 53. The special taxing district levy and the total levy amounts include tax increment financing (TIF) levies for those counties containing a TIF district. TIF values and levies can be found in Table 27.

The total levy amount also includes the state tax and any power line levy amounts. Power line levy amounts can be found in Table 55.

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE
AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE *		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
AITKIN	\$ 14,207,935	\$ 12,567,338	-11.55	\$ 12,032,206	\$ 10,981,954	-8.73	132.460	118.815	-10.30
ANOKA	247,208,733	226,539,285	-8.36	229,458,183	185,231,732	-19.27	113.508	115.242	1.53
BECKER	23,175,162	21,351,044	-7.87	19,005,571	16,822,456	-11.49	130.593	125.144	-4.17
BELTRAMI	24,388,765	21,117,041	-13.41	16,122,637	13,701,579	-15.02	160.087	151.765	-5.20
BENTON	27,619,936	24,251,553	-12.20	19,495,461	16,755,249	-14.06	150.059	142.294	-5.17
BIG STONE	4,221,998	4,155,842	-1.57	3,070,712	2,698,810	-12.11	151.832	155.975	2.73
BLUE EARTH	45,645,351	37,462,679	-17.93	41,499,525	33,450,253	-19.40	113.881	103.903	-8.76
BROWN	17,585,775	15,523,104	-11.73	16,293,997	14,026,874	-13.91	121.696	109.207	-10.26
CARLTON	24,016,254	24,096,547	0.33	17,363,507	14,485,441	-16.58	148.039	162.224	9.58
CARVER	89,563,147	75,849,464	-15.31	69,163,867	55,161,471	-20.25	128.259	121.802	-5.03
CASS	28,396,402	26,725,022	-5.89	30,226,871	25,444,397	-15.82	100.467	90.877	-9.55
CHIPPEWA	10,543,292	9,631,121	-8.65	8,732,531	7,354,356	-15.78	128.891	129.738	0.66
CHISAGO	33,019,734	33,690,102	2.03	28,289,718	24,936,351	-11.85	128.708	133.325	3.59
CLAY	27,549,638	24,037,477	-12.75	24,125,998	20,360,567	-15.61	142.744	132.326	-7.30
CLEARWATER	8,171,885	8,428,576	3.14	6,157,286	4,575,467	-25.69	140.502	165.497	17.79
COOK	6,670,755	6,509,830	-2.41	8,261,270	6,707,287	-18.81	92.648	84.239	-9.08
COTTONWOOD	10,769,086	9,143,364	-15.10	9,355,570	8,007,867	-14.41	115.108	111.432	-3.19
CROW WING	50,049,098	50,084,331	0.07	57,224,235	48,259,904	-15.67	95.438	90.904	-4.75
DAKOTA	389,232,497	351,911,727	-9.59	356,397,668	277,681,183	-22.09	108.971	108.360	-0.56
DODGE	13,342,920	12,263,998	-8.09	10,922,534	9,913,464	-9.24	135.901	132.677	-2.37
DOUGLAS	25,333,975	23,476,688	-7.33	26,451,654	22,429,229	-15.21	101.614	97.645	-3.91
FARIBAULT	11,885,930	9,260,021	-22.09	11,360,943	9,591,360	-15.58	113.707	99.956	-12.09
FILLMORE	12,787,719	11,991,418	-6.23	11,105,662	10,409,599	-6.27	127.000	118.000	-7.09
FREEBORN	20,831,641	16,605,432	-20.29	19,365,604	16,947,956	-12.48	116.899	99.451	-14.93
GOODHUE	57,122,204	52,368,760	-8.32	45,605,758	34,963,748	-23.33	130.442	146.822	12.56
GRANT	5,677,912	4,981,082	-12.27	4,699,085	4,087,876	-13.01	129.434	122.181	-5.60
HENNEPIN	1,739,393,906	1,620,900,546	-6.81	1,385,934,076	1,048,786,334	-24.33	123.163	129.364	5.03
HOUSTON	11,462,299	10,324,774	-9.92	9,408,811	8,539,817	-9.24	131.783	129.832	-1.48
HUBBARD	16,769,836	16,043,391	-4.33	15,910,647	13,998,177	-12.02	115.650	105.674	-8.63
ISANTI	22,354,005	21,094,387	-5.63	17,182,025	15,554,473	-9.47	142.300	143.852	1.09

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE
AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE *		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
ITASCA	\$ 41,241,305	\$ 36,677,588	-11.07	\$ 37,388,191	\$ 28,594,000	-23.52	124.062	133.945	7.97
JACKSON	10,397,797	10,254,108	-1.38	10,369,803	8,747,843	-15.64	114.658	118.286	3.16
KANABEC	8,286,673	7,937,932	-4.21	6,135,613	5,978,483	-2.56	150.597	141.994	-5.71
KANDIYOHI	34,379,976	30,385,013	-11.62	26,734,038	22,271,783	-16.69	137.599	131.004	-4.79
KITTSOON	6,223,803	5,839,944	-6.17	6,728,193	4,691,442	-30.27	82.440	91.117	10.53
KOOCHICHING	7,070,039	6,280,833	-11.16	7,275,114	5,678,454	-21.95	106.459	95.007	-10.76
LAC QUI PARLE	5,594,815	4,760,441	-14.91	5,038,213	4,355,730	-13.55	121.976	111.623	-8.49
LAKE	7,517,966	7,975,884	6.09	7,872,780	6,748,729	-14.28	116.555	129.171	10.82
LAKE OF THE WOODS	2,880,459	3,002,976	4.25	2,412,471	2,152,265	-10.79	132.398	136.665	3.22
LE SUEUR	18,455,894	15,232,019	-17.47	16,713,094	14,875,455	-11.00	123.686	106.208	-14.13
LINCOLN	5,345,827	4,875,889	-8.79	4,729,144	3,857,041	-18.44	117.170	117.212	0.04
LYON	18,879,475	16,241,542	-13.97	17,628,709	14,344,228	-18.63	114.864	106.991	-6.85
MCLEOD	26,058,657	24,530,389	-5.86	21,440,648	18,223,652	-15.00	132.578	137.807	3.94
MAHNOMEN	3,677,287	4,042,768	9.94	2,304,344	2,142,224	-7.04	175.290	187.693	7.08
MARSHALL	8,342,943	6,944,598	-16.76	8,493,442	6,597,314	-22.32	99.734	94.092	-5.66
MARTIN	17,005,788	13,939,406	-18.03	17,438,741	14,348,554	-17.72	106.088	94.916	-10.53
MEEKER	14,962,737	12,773,166	-14.63	12,779,853	11,571,765	-9.45	129.126	118.064	-8.57
MILLE LACS	15,149,150	14,295,042	-5.64	10,632,090	9,893,792	-6.94	154.995	150.697	-2.77
MORRISON	19,213,530	17,749,762	-7.62	15,451,142	14,344,761	-7.16	134.711	128.490	-4.62
MOWER	21,151,326	16,775,574	-20.69	20,757,622	18,035,102	-13.12	119.279	94.371	-20.88
MURRAY	7,267,776	6,402,714	-11.90	7,622,588	6,564,415	-13.88	107.177	93.715	-12.56
NICOLLET	20,774,346	18,040,919	-13.16	19,963,519	17,547,138	-12.10	111.708	101.310	-9.31
NOBLES	14,684,817	13,018,008	-11.35	13,188,757	10,871,021	-17.57	122.143	119.690	-2.01
NORMAN	5,627,170	5,187,431	-7.81	4,598,929	3,940,636	-14.31	134.258	133.206	-0.78
OLMSTED	108,712,739	108,286,031	-0.39	91,685,307	77,753,240	-15.20	125.193	125.458	0.21
OTTER TAIL	38,936,361	33,870,546	-13.01	39,278,897	34,293,013	-12.69	107.264	93.440	-12.89
PENNINGTON	9,256,549	8,320,479	-10.11	5,788,220	4,683,015	-19.09	169.471	175.325	3.45
PINE	16,569,028	16,292,660	-1.67	14,062,305	12,840,560	-8.69	122.824	124.889	1.68
PIPESTONE	8,265,782	6,762,840	-18.18	6,376,236	5,305,566	-16.79	136.979	118.796	-13.27
POLK	25,136,060	24,107,638	-4.09	18,846,198	15,543,283	-17.53	149.460	158.003	5.72

TABLE 26
COMPARISON OF PAYABLE 2001 AND 2002 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE
AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE *		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
POPE	\$ 8,153,929	\$ 7,502,114	-7.99	\$ 6,726,183	\$ 6,118,426	-9.04	131.145	128.095	-2.33
RAMSEY	520,490,826	450,876,378	-13.37	419,553,137	326,008,793	-22.30	126.026	123.271	-2.19
RED LAKE	3,039,219	2,746,220	-9.64	2,358,008	1,841,398	-21.91	127.535	136.111	6.72
REDWOOD	13,247,325	11,361,729	-14.23	11,961,724	10,143,495	-15.20	127.927	117.072	-8.49
RENVILLE	16,120,736	13,815,265	-14.30	15,078,525	12,648,929	-16.11	116.608	108.157	-7.25
RICE	36,333,105	30,520,566	-16.00	34,107,762	29,992,705	-12.06	115.370	102.358	-11.28
ROCK	7,353,351	6,765,880	-7.99	6,861,213	6,141,259	-10.49	120.944	112.325	-7.13
ROSEAU	9,060,133	8,126,592	-10.30	6,866,857	6,009,279	-12.49	138.433	137.040	-1.01
ST. LOUIS	130,809,309	119,886,986	-8.35	105,249,614	87,745,981	-16.63	140.570	143.292	1.94
SCOTT	93,258,716	87,751,122	-5.91	83,293,998	71,386,196	-14.30	112.916	111.770	-1.01
SHERBURNE	73,909,931	63,837,357	-13.63	65,593,505	50,674,830	-22.74	112.885	116.989	3.64
SIBLEY	11,587,300	9,993,339	-13.76	10,085,217	9,241,282	-8.37	130.105	116.693	-10.31
STEARNS	99,989,640	89,425,028	-10.57	82,194,421	68,958,068	-16.10	128.412	124.239	-3.25
STEELE	25,005,924	22,430,663	-10.30	24,185,746	20,479,873	-15.32	112.241	107.915	-3.85
STEVENS	7,102,908	5,668,396	-20.20	6,198,082	5,249,779	-15.30	115.425	102.521	-11.18
SWIFT	8,364,818	7,717,921	-7.73	7,664,733	6,499,027	-15.21	118.884	111.529	-6.19
TODD	13,778,123	12,802,848	-7.08	9,066,654	8,699,761	-4.05	162.635	156.099	-4.02
TRAVERSE	4,410,324	3,831,879	-13.12	4,213,131	3,545,680	-15.84	110.481	105.465	-4.54
WABASHA	13,160,431	11,752,577	-10.70	12,042,047	11,006,199	-8.60	123.482	113.016	-8.48
WADENA	8,379,071	7,408,231	-11.59	5,044,296	4,611,569	-8.58	175.756	165.795	-5.67
WASECA	14,265,246	12,012,439	-15.79	12,050,592	10,334,170	-14.24	130.827	123.398	-5.68
WASHINGTON	218,696,351	198,095,081	-9.42	198,360,350	160,486,632	-19.09	111.270	109.133	-1.92
WATONWAN	8,940,169	7,834,663	-12.37	7,173,454	6,136,878	-14.45	134.260	127.544	-5.00
WILKIN	5,626,431	4,485,277	-20.28	6,738,988	5,700,381	-15.41	97.050	82.532	-14.96
WINONA	28,973,162	27,237,278	-5.99	27,795,471	23,467,499	-15.57	116.365	105.120	-9.66
WRIGHT	79,812,008	70,355,838	-11.85	71,755,202	60,713,144	-15.39	116.013	112.527	-3.00
YELLOW MEDICINE	9,750,693	8,762,498	-10.13	6,963,599	6,013,505	-13.64	153.508	148.597	-3.20
STATEWIDE TOTAL	\$ 5,035,683,044	\$ 4,586,194,249	-8.93 %	\$ 4,259,140,322	\$ 3,408,514,473	-19.97 %	121.341	121.451	0.09 %

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

TABLE 27
COMPARISON OF PAYABLE 2001 AND 2002
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
<u>AITKIN</u>					<u>BENTON</u>				
AITKIN TWP	11,823	0	14,661	0	MINDEN TWP	11,790	8,206	16,280	9,808
AITKIN	172,761	102,151	229,387	118,985	FOLEY	104,338	91,484	176,302	166,283
HILL CITY	0	2,676	0	8,312	RICE	0	220	0	361
MCGREGOR	<u>23,134</u>	<u>13,735</u>	<u>41,594</u>	<u>26,748</u>	SAUK RAPIDS	1,198,491	843,244	1,954,979	1,249,097
	207,718	118,562	285,642	154,045	SARTELL	58,602	45,995	90,571	68,927
					ST CLOUD	<u>138,575</u>	<u>73,321</u>	<u>201,232</u>	<u>104,641</u>
						1,511,796	1,062,470	2,439,364	1,599,117
<u>ANOKA</u>					<u>BLUE EARTH</u>				
ANOKA	2,434,838	1,565,437	2,775,886	1,783,283	JUDSON TWP	21,832	12,842	18,742	9,440
ANDOVER	1,090,460	900,128	1,160,208	935,269	MCPHERSON TWP	187	110	236	135
CENTERVILLE	17,754	8,614	27,671	13,129	AMBOY	1,484	927	2,262	1,389
COLUMBIA HEIGHTS	1,070,332	731,320	1,198,079	938,603	EAGLE LAKE	6,688	5,674	7,426	5,641
CIRCLE PINES	107,801	40,209	152,423	53,990	GOOD THUNDER	7,426	4,868	13,045	8,806
FRIDLEY	3,274,625	2,553,259	3,156,955	2,619,675	LAKE CRYSTAL	66,117	60,256	90,159	84,748
LEXINGTON	50,454	33,123	77,759	45,886	MADISON LAKE	31,717	33,727	39,145	40,697
COON RAPIDS	2,983,295	1,931,197	3,275,274	2,149,964	MANKATO	1,470,966	1,080,703	1,737,637	1,162,101
RAMSEY	2,764,500	1,893,100	3,102,157	2,133,431	MAPLETON	5,524	4,066	7,267	4,951
LINO LAKES	912,580	566,397	1,203,277	720,533	ST CLAIR	71,779	75,605	109,620	124,353
HILLTOP	25,400	12,659	36,908	23,826	VERNON CENTER	<u>333</u>	<u>246</u>	<u>505</u>	<u>425</u>
ST FRANCIS	854	57,167	941	67,492		1,684,053	1,279,024	2,026,044	1,442,686
OAK GROVE	0	191	0	219					
BLAINE	1,586,901	1,128,598	1,899,496	1,313,523	<u>BROWN</u>				
SPRING LAKE PARK	<u>191,890</u>	<u>164,827</u>	<u>212,126</u>	<u>206,579</u>	HANSKA	2,169	1,912	2,749	2,312
	16,511,684	11,586,226	18,279,160	13,005,402	NEW ULM	534,225	383,421	714,654	478,210
<u>BECKER</u>					SLEEPY EYE	31,737	28,152	40,834	35,820
DETROIT LAKES	391,562	235,448	525,230	314,182	SPRINGFIELD	34,013	26,438	65,514	46,280
FRAZEE	<u>21,921</u>	<u>7,867</u>	<u>41,132</u>	<u>14,665</u>	COMFREY	<u>3,571</u>	<u>3,433</u>	<u>5,597</u>	<u>7,026</u>
	413,483	243,315	566,362	328,847		605,715	443,356	829,348	569,648
<u>BELTRAMI</u>					<u>CARLTON</u>				
NORTHERN TWP	20,858	14,170	31,218	20,321	BARNUM	5,684	0	11,386	0
BEMIDJI	292,037	241,255	502,277	377,902	CLOQUET	753,099	530,740	1,111,461	918,615
BLACKDUCK	<u>8,081</u>	<u>5,879</u>	<u>14,313</u>	<u>10,927</u>	MOOSE LAKE	<u>49,111</u>	<u>36,108</u>	<u>79,454</u>	<u>57,715</u>
	320,976	261,304	547,808	409,150		807,894	566,848	1,202,301	976,330

TABLE 27
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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
<u>CARVER</u>					<u>CLAY</u>				
CARVER	8,452	5,971	13,008	9,131	BARNESVILLE	26,831	23,212	41,110	33,520
CHASKA	4,743,474	3,006,092	5,867,596	3,251,931	DILWORTH	14,087	11,987	21,611	17,844
COLOGNE	8,352	2,952	10,787	4,296	GLYNDON	18,164	21,299	34,898	41,890
NORWOOD YOUNG AM	2,036	14,850	2,610	18,958	HAWLEY	6,094	3,931	10,384	6,547
VICTORIA	71,006	23,302	96,720	31,360	MOORHEAD	731,348	585,696	1,057,368	756,702
WACONIA	380,488	323,382	501,301	440,605	TOFTE TWP	81,091	55,320	80,522	51,561
WATERTOWN	73,860	51,377	93,531	52,234	LUTSEN TWP	<u>14,613</u>	<u>19,881</u>	<u>12,572</u>	<u>14,624</u>
CHANHASSEN	<u>5,162,403</u>	<u>3,309,835</u>	<u>7,078,377</u>	<u>4,217,557</u>		892,228	721,326	1,258,465	922,688
	10,450,071	6,737,761	13,663,930	8,026,072	<u>COTTONWOOD</u>				
<u>CASS</u>					LAKESIDE TWP	159,841	156,274	207,702	179,601
CASS LAKE	8,129	7,097	15,116	16,218	MT LAKE	18,101	13,477	30,692	22,734
PILLAGER	27,876	18,074	44,802	30,248	WINDOM	<u>157,691</u>	<u>102,155</u>	<u>247,304</u>	<u>155,458</u>
PINE RIVER	18,934	22,544	26,720	31,149		335,633	271,906	485,698	357,793
WALKER	<u>159,628</u>	<u>113,995</u>	<u>212,977</u>	<u>157,572</u>	<u>CROW WING</u>				
	214,567	161,710	299,615	235,187	IRONDALE TWP	10,263	6,216	11,114	6,641
<u>CHIPPEWA</u>					BAXTER	147,871	117,761	149,084	121,680
CLARA CITY	30,191	31,137	45,757	49,136	BRAINERD	152,504	151,810	168,698	144,538
MAYNARD	27,700	19,689	45,188	37,612	CROSBY	14,677	12,628	21,410	20,605
MONTEVIDEO	<u>41,156</u>	<u>29,535</u>	<u>64,486</u>	<u>51,879</u>	DEERWOOD	32,254	20,688	40,431	27,612
	99,047	80,361	155,431	138,627	GARRISON	33,125	18,904	39,630	22,232
<u>CHISAGO</u>					IRONTON	8,746	5,586	14,328	9,598
WYOMING TWP	11,665	7,329	14,663	8,416	JENKINS	47,303	28,081	46,696	33,050
CHISAGO CITY	169,275	150,632	239,773	250,519	MANHATTAN BEACH	26,576	18,941	22,533	13,531
HARRIS	16,654	12,645	22,102	16,255	NISSWA	208,970	167,074	211,730	166,120
LINDSTROM	26,746	21,007	33,422	29,481	BREEZY POINT	107,602	198,024	114,576	227,953
NORTH BRANCH	59,956	98,265	80,060	136,133	PEQUOT LAKES	43,613	41,014	49,397	56,154
RUSH CITY	241,523	199,494	395,873	347,223	EMILY	1,117	5,842	1,250	6,137
TAYLORS FALLS	5,937	8,269	9,121	15,282	CROSSLAKE	<u>26,011</u>	<u>19,226</u>	<u>22,711</u>	<u>16,851</u>
WYOMING	<u>521</u>	<u>39,876</u>	<u>751</u>	<u>55,864</u>		860,632	811,795	913,588	872,702
	532,277	537,517	795,765	859,173					

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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
<u>DAKOTA</u>					<u>FILLMORE</u>				
FARMINGTON	1,091,826	1,042,879	1,293,774	1,247,088	FOUNTAIN	29,070	18,976	43,195	28,343
INVER GROVE HT CITY	2,723,743	2,348,203	2,802,281	2,394,149	HARMONY	60,811	50,707	103,219	79,445
LAKEVILLE	1,836,856	1,409,425	1,902,554	1,375,737	LANESBORO	3,847	3,215	5,798	5,078
ROSEMOUNT	376,685	319,102	457,674	403,831	MABEL	429	1,380	687	2,527
SOUTH ST PAUL	1,519,305	1,083,759	1,769,976	1,295,603	PRESTON	112,158	68,341	183,090	102,859
WEST ST PAUL	358,008	403,879	357,977	395,443	RUSHFORD	130,932	81,832	173,997	122,235
LILYDALE	12,919	39,759	11,516	29,913	SPRING VALLEY	26,658	33,098	40,567	47,117
MENDOTA HEIGHTS	2,095,145	1,367,141	1,970,827	1,149,521	WYKOFF	7,581	5,148	9,253	5,516
BURNSVILLE	4,344,028	3,105,259	4,457,329	3,323,460	CHATFIELD	<u>13,821</u>	<u>8,130</u>	<u>18,420</u>	<u>9,514</u>
APPLE VALLEY	1,550,719	1,408,950	1,746,280	1,591,381		385,307	270,827	578,226	402,634
EAGAN	294,546	148,813	278,559	126,669	<u>FREEBORN</u>				
HASTINGS	<u>233,012</u>	<u>193,311</u>	<u>262,472</u>	<u>230,743</u>	FREEMAN TWP	107,632	63,426	96,869	43,566
	16,436,792	12,870,480	17,311,219	13,563,538	ALBERT LEA	<u>361,873</u>	<u>275,896</u>	<u>456,648</u>	<u>283,897</u>
<u>DODGE</u>						469,505	339,322	553,517	327,463
CLAREMONT	83,449	52,570	142,738	98,586	<u>GOODHUE</u>				
DODGE CENTER	210,920	120,106	389,493	226,624	CANNON FALLS	301,402	195,983	419,865	326,300
HAYFIELD	29,866	25,263	55,746	47,282	GOODHUE	70,419	50,431	106,906	85,089
KASSON	<u>83,684</u>	<u>74,179</u>	<u>114,977</u>	<u>107,728</u>	KENYON	52,191	36,319	92,475	66,096
	407,919	272,118	702,954	480,220	RED WING	948,560	517,515	1,270,425	842,292
<u>DOUGLAS</u>					WANAMINGO	16,615	10,070	31,965	18,190
CARLOS TWP	15,980	9,854	14,569	8,128	ZUMBROTA	164,698	132,147	205,261	178,247
HUDSON TWP	35,137	21,765	35,565	21,102	LAKE CITY	12,180	10,962	14,025	12,152
ALEXANDRIA	349,795	301,592	368,684	316,304	PINE ISLAND	<u>224,685</u>	<u>135,228</u>	<u>279,501</u>	<u>152,864</u>
BRANDON	30,032	19,703	32,287	22,430		1,790,750	1,088,655	2,420,423	1,681,230
OSAKIS	<u>42,124</u>	<u>25,212</u>	<u>62,234</u>	<u>36,119</u>	<u>GRANT</u>				
	473,068	378,126	513,339	404,083	LAND TWP	12,180	7,124	13,964	7,104
<u>FARIBAULT</u>					ASHBY	1,355	1,336	2,009	2,423
BLUE EARTH	221,668	134,525	316,815	183,921	BARRETT	10,062	8,415	23,002	20,100
FROST	4,011	3,163	10,439	8,894	ELBOW LAKE	7,803	4,590	17,035	10,570
KIESTER	6,476	3,942	9,656	6,156	HOFFMAN	<u>7,761</u>	<u>4,566</u>	<u>10,704</u>	<u>5,601</u>
WELLS	69,231	46,516	87,060	53,587		39,161	26,031	66,714	45,798
WINNEBAGO	<u>71,901</u>	<u>54,438</u>	<u>106,341</u>	<u>76,012</u>	<u>HENNEPIN</u>				
	373,287	242,584	530,311	328,570	BROOKLYN CENTER	3,296,624	2,407,666	4,288,675	3,469,836
					CHAMPLIN	2,706,578	1,997,883	3,374,183	2,605,539
					CRYSTAL	1,438,771	1,152,131	1,712,612	1,527,104
					EDINA	8,559,204	6,513,676	9,474,948	7,086,660
					GOLDEN VALLEY	3,418,430	2,664,380	4,009,183	3,394,960

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	2001	2002	2001	2002		2001	2002	2001	2002
<u>HENNEPIN (CONT)</u>					<u>ISANTI</u>				
HOPKINS	2,227,083	1,578,808	2,711,547	2,035,873	CAMBRIDGE	310,555	128,112	556,139	255,445
LONG LAKE	225,412	190,142	260,601	241,182	ISANTI	23,379	17,534	35,970	30,716
MAPLE PLAIN	342,102	210,441	394,957	253,171	BRAHAM	<u>30,143</u>	<u>22,084</u>	<u>56,658</u>	<u>38,097</u>
MOUND	182,089	154,620	192,266	188,601		364,077	167,730	648,767	324,258
OSSEO	393,359	248,684	516,227	322,008	<u>ITASCA</u>				
RICHFIELD	4,217,239	3,502,536	5,055,593	4,682,659	UNORG 54-26	65,969	50,125	74,716	55,335
ROBBINSDALE	1,394,190	1,094,694	1,639,609	1,479,140	COHASSET	176,283	58,238	211,247	72,887
ROGERS	2,144,264	1,631,324	2,908,951	2,353,658	COLERAINE	19,763	25,203	28,387	45,278
ST BONIFACIUS	36,559	0	45,592	0	GRAND RAPIDS	602,658	364,903	926,475	648,099
ST LOUIS PARK	4,549,124	3,352,152	5,416,267	4,230,282	LAPRAIRIE	49,995	36,352	75,281	55,984
SPRING PARK	65,228	96,481	71,853	122,377	NASHWAUK	<u>2,386</u>	<u>1,403</u>	<u>2,197</u>	<u>1,283</u>
WAYZATA	1,733,524	1,210,829	1,957,825	1,423,293		917,054	536,224	1,318,303	878,866
BLOOMINGTON	14,360,998	7,413,432	16,172,888	8,210,683	<u>JACKSON</u>				
NEW HOPE	1,041,691	899,178	1,322,058	1,274,787	DES MOINES TWP	15,990	9,244	15,928	9,727
MAPLE GROVE	3,964,429	1,748,257	4,991,335	2,190,181	JACKSON	196,400	38,567	261,630	57,274
MEDINA	63,608	37,483	64,284	39,323	LAKEFIELD	<u>42,538</u>	<u>29,260</u>	<u>58,644</u>	<u>44,935</u>
PLYMOUTH	579,534	483,977	613,177	526,891		254,928	77,071	336,202	111,936
BROOKLYN PARK	9,331,322	6,634,524	12,466,176	9,087,649	<u>KANABEC</u>				
MINNETONKA	3,688,017	3,394,120	4,001,707	3,555,475	MORA	90,412	85,706	143,316	127,530
CORCORAN	161,563	107,072	200,067	139,415	OGILVIE	<u>0</u>	<u>3,030</u>	<u>0</u>	<u>5,113</u>
EDEN PRAIRIE	259,237	261,957	306,413	295,288		90,412	88,736	143,316	132,643
CHANHASSEN	758,429	0	912,163	0	<u>KANDIYOHI</u>				
DAYTON	137,210	84,916	177,497	120,724	NEW LONDON	53,793	37,795	87,542	61,953
MINNEAPOLIS	53,826,102	42,735,702	73,328,032	63,100,368	SPICER	178,066	133,114	292,092	240,990
ST ANTHONY	<u>392,544</u>	<u>355,038</u>	<u>538,661</u>	<u>459,597</u>	WILLMAR	<u>278,741</u>	<u>116,286</u>	<u>400,085</u>	<u>152,125</u>
	125,494,464	92,162,103	159,125,347	124,416,724		510,600	287,195	779,719	455,068
<u>HOUSTON</u>					<u>KITTSON</u>				
CALEDONIA	61,012	43,222	79,487	53,194	HALLOCK	<u>9,114</u>	<u>10,104</u>	<u>9,651</u>	<u>12,860</u>
HOUSTON	11,188	6,834	18,388	11,472		9,114	10,104	9,651	12,860
SPRING GROVE	647	7,848	972	11,435	<u>KOOCHICHING</u>				
LACRESCENT	<u>46,469</u>	<u>33,435</u>	<u>67,394</u>	<u>47,277</u>	INTL FALLS	<u>23,850</u>	<u>14,340</u>	<u>26,558</u>	<u>14,897</u>
	119,316	91,339	166,241	123,378		23,850	14,340	26,558	14,897
<u>HUBBARD</u>									
PARK RAPIDS	<u>391,000</u>	<u>234,564</u>	<u>495,014</u>	<u>316,399</u>					
	391,000	234,564	495,014	316,399					

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	2001	2002	2001	2002		2001	2002	2001	2002
<u>LAC QUI PARLE</u>					<u>MARSHALL</u>				
DAWSON	4,365	15,936	6,960	26,674	ARGYLE	6,984	5,732	8,144	7,666
MADISON	<u>1,081</u>	<u>1</u>	<u>1,722</u>	<u>1</u>	WARREN	<u>5,923</u>	<u>9,104</u>	<u>7,731</u>	<u>11,299</u>
	5,446	15,937	8,682	26,675		12,907	14,836	15,875	18,965
<u>LAKE</u>					<u>MARTIN</u>				
SILVER CREEK TWP	263,193	186,411	281,459	210,877	FAIRMONT	410,157	250,645	530,091	298,661
BEAVER BAY	33,894	18,295	56,814	40,729	TRUMAN	8,027	5,858	9,992	6,267
TWO HARBORS	<u>97,346</u>	<u>65,016</u>	<u>140,237</u>	<u>107,427</u>	WELCOME	<u>27,232</u>	<u>16,035</u>	<u>45,575</u>	<u>26,937</u>
	394,433	269,722	478,510	359,033		445,416	272,538	585,658	331,865
<u>LE SUEUR</u>					<u>MEEKER</u>				
LECENTER	74,999	49,728	106,516	60,164	COSMOS	8,088	4,937	10,517	6,271
LESUEUR	183,176	208,840	258,361	260,352	LITCHFIELD	139,283	113,634	199,023	150,089
MONTGOMERY	171,541	102,063	257,101	133,548	WATKINS	10,158	10,556	17,509	17,231
WATERVILLE	<u>10,457</u>	<u>7,331</u>	<u>16,799</u>	<u>10,894</u>	EDEN VALLEY	<u>2,850</u>	<u>1,865</u>	<u>4,306</u>	<u>2,775</u>
	440,173	367,962	638,777	464,958		160,379	130,992	231,355	176,366
<u>LINCOLN</u>					<u>MILLE LACS</u>				
LAKE BENTON	<u>3,805</u>	<u>4,075</u>	<u>4,768</u>	<u>7,501</u>	KATHIO TWP	29,590	9,456	44,116	12,580
	3,805	4,075	4,768	7,501	SOUTH HARBOR TWI	45,863	34,796	65,089	44,377
<u>LYON</u>					ISLE	12,352	13,671	23,182	25,475
COTTONWOOD	13,378	13,118	21,544	22,266	MILACA	24,178	17,103	41,054	29,782
MARSHALL	<u>1,211,383</u>	<u>806,193</u>	<u>1,504,513</u>	<u>964,368</u>	ONAMIA	44,629	29,610	80,141	50,252
	1,224,761	819,311	1,526,057	986,634	PRINCETON	<u>159,522</u>	<u>136,028</u>	<u>276,721</u>	<u>243,871</u>
						316,134	240,664	530,303	406,337
<u>MCLEOD</u>					<u>MORRISON</u>				
GLENCOE	330,114	192,801	470,511	274,379	LITTLE FALLS	409,210	366,168	624,259	558,689
HUTCHINSON	206,837	141,102	302,712	231,184	PIERZ	40,092	27,328	59,660	39,944
LESTER PRAIRIE	18,947	11,349	29,065	17,054	RANDALL	0	17,436	0	22,668
PLATO	23,559	13,996	31,202	19,887	ROYALTON	23,207	18,625	40,351	29,203
WINSTED	<u>62,593</u>	<u>56,972</u>	<u>91,085</u>	<u>90,449</u>	SWANVILLE	0	1,891	0	2,514
	642,050	416,220	924,575	632,953	MOTLEY	<u>51,586</u>	<u>29,723</u>	<u>75,582</u>	<u>47,072</u>
						524,095	461,171	799,852	700,090
<u>MAHNOMEN</u>					<u>MOWER</u>				
MAHNOMEN	11,148	6,712	20,299	12,727	AUSTIN	496,905	360,187	538,138	331,867
WAUBUN	<u>6,725</u>	<u>4,150</u>	<u>13,669</u>	<u>9,789</u>	DEXTER	10,687	7,578	13,040	8,744
	17,873	10,862	33,968	22,516	ELKTON	467	536	645	739
					GRAND MEADOW	10,961	13,174	15,964	16,244
					LEROY	478	359	708	393

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	2001	2002	2001	2002		2001	2002	2001	2002
<u>MOWER (CONT)</u>					<u>OTTER TAIL (CONT)</u>				
LYLE	5,495	4,709	6,085	4,353	PELICAN RAPIDS	258,654	161,135	360,269	199,073
ROSE CREEK	1,244	813	1,205	732	PERHAM	255,809	194,690	325,241	237,068
MAPLEVIEW	2,099	1,312	2,478	1,289	VERGAS	<u>10,577</u>	<u>7,972</u>	<u>15,265</u>	<u>11,631</u>
RACINE	<u>5,232</u>	<u>3,617</u>	<u>7,987</u>	<u>5,344</u>		1,274,524	870,131	1,565,686	956,265
	533,568	392,285	586,250	369,705					
<u>MURRAY</u>					<u>PENNINGTON</u>				
SLAYTON	<u>34,584</u>	<u>32,219</u>	<u>45,094</u>	<u>39,938</u>	THIEF RIVER FALLS	<u>2,701</u>	<u>10,304</u>	<u>5,133</u>	<u>20,888</u>
	34,584	32,219	45,094	39,938		2,701	10,304	5,133	20,888
<u>NICOLLET</u>					<u>PINE</u>				
LAFAYETTE	12,435	4,768	19,417	6,429	HINCKLEY	224,564	153,688	305,939	188,193
NICOLLET	15,561	16,141	16,945	18,604	PINE CITY	57,437	75,858	71,314	96,301
NORTH MANKATO	34,163	70,808	40,124	76,090	SANDSTONE	<u>3,006</u>	<u>2,924</u>	<u>5,159</u>	<u>6,305</u>
ST PETER	<u>268,502</u>	<u>194,577</u>	<u>312,810</u>	<u>198,083</u>		285,007	232,470	382,412	290,799
	330,661	286,294	389,296	299,206					
<u>NOBLES</u>					<u>PIPESTONE</u>				
ADRIAN	4,666	2,636	7,826	4,249	EDGERTON	14,705	11,509	19,149	13,869
WORTHINGTON	<u>606,046</u>	<u>280,802</u>	<u>797,441</u>	<u>386,452</u>	PIPESTONE	<u>144,789</u>	<u>89,158</u>	<u>258,238</u>	<u>134,800</u>
	610,712	283,438	805,267	390,701		159,494	100,667	277,387	148,669
<u>NORMAN</u>					<u>POLK</u>				
ADA	291	0	483	0	HUNTSVILLE TWP	0	28,830	0	30,704
HALSTAD	<u>10,126</u>	<u>6,113</u>	<u>21,997</u>	<u>14,285</u>	CROOKSTON	315,001	196,627	594,290	386,293
	10,417	6,113	22,480	14,285	EAST GRAND FORKS	174,821	144,675	265,633	231,098
<u>OLMSTED</u>					FISHER	1,114	1,002	1,927	2,156
BYRON	15,842	16,427	24,076	26,729	FOSSTON	127,729	62,140	226,207	128,583
ROCHESTER	3,398,771	2,724,607	4,328,199	3,485,999	GLENWOOD	53,945	33,187	87,221	55,807
STEWARTVILLE	264,236	193,980	345,927	255,229	STARBUCK	<u>15,913</u>	<u>14,874</u>	<u>26,373</u>	<u>25,784</u>
CHATFIELD	<u>40,012</u>	<u>47,897</u>	<u>52,832</u>	<u>58,576</u>		688,523	481,335	1,201,651	860,425
	3,718,861	2,982,911	4,751,034	3,826,533					
<u>OTTER TAIL</u>					<u>RAMSEY</u>				
BATTLE LAKE	4,306	2,833	5,386	3,641	WHITE BEAR TWP	1,213,983	793,758	1,355,773	836,338
FERGUS FALLS	696,832	454,871	789,134	440,656	NEW BRINGTON	2,795,904	1,950,210	3,341,888	2,429,903
HENNING	6,064	2,433	9,253	3,363	NORTH ST PAUL	238,643	199,462	272,833	212,000
NEW YORK MILLS	37,128	33,455	53,308	44,702	ROSEVILLE	8,049,057	3,108,466	9,068,338	3,338,147
OTTERTAIL	0	4,358	0	4,108	FALCON HEIGHTS	183,835	145,845	196,694	143,509
PARKERS PRAIRIE	5,154	8,384	7,830	12,023	LAUDERDALE	164,986	129,887	194,469	134,215
					ARDEN HILLS	599,832	406,885	697,863	450,865
					LITTLE CANADA	199,622	239,691	216,728	242,428
					MAPLEWOOD	423,775	347,400	499,248	407,441
					SHOREVIEW	1,582,429	1,185,545	1,850,864	1,363,621

TABLE 27
COMPARISON OF PAYABLE 2001 AND 2002
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
<u>RAMSEY (CONT)</u>					<u>ROSEAU</u>				
VADNAIS HEIGHTS	1,896,415	1,267,784	2,168,078	1,382,116	ROSEAU	63,215	29,600	111,544	54,213
MOUNDS VIEW	1,966,944	1,291,524	2,543,790	1,659,815	WARROAD	<u>85,461</u>	<u>53,162</u>	<u>139,528</u>	<u>94,770</u>
ST PAUL	18,731,528	13,291,072	25,615,210	17,270,740		148,676	82,762	251,072	148,983
ST ANTHONY	429,758	323,323	604,704	416,974	<u>ST LOUIS</u>				
WHITE BEAR LK	<u>1,227,154</u>	<u>837,021</u>	<u>1,393,046</u>	<u>931,998</u>	WHITE TWP	56,943	43,447	62,170	63,644
	39,703,865	25,517,873	50,019,526	31,220,110	AURORA	7,854	6,605	12,597	11,165
<u>RED LAKE</u>					BIWABIK	63,642	17,109	157,082	41,446
BROOKS	9,214	5,539	14,316	8,835	BUHL	22,122	20,440	35,461	30,163
RED LAKE FALLS	<u>17,266</u>	<u>8,581</u>	<u>37,161</u>	<u>19,285</u>	CHISHOLM	6,117	5,505	11,564	10,688
	26,480	14,120	51,477	28,120	COOK	4,503	3,539	8,168	6,748
<u>REDWOOD</u>					ELY	79,260	60,898	147,653	106,955
MORGAN	4,653	2,908	7,431	4,679	EVELETH	30,988	26,892	44,898	40,108
REDWOOD FALLS	107,991	83,729	167,615	138,059	HERMANTOWN	167,775	125,450	241,507	193,364
WABASSO	<u>12,597</u>	<u>17,128</u>	<u>22,063</u>	<u>34,059</u>	HIBBING	139,698	75,180	217,167	119,780
	125,241	103,765	197,109	176,797	MT IRON	188,829	134,215	269,971	145,285
<u>RENVILLE</u>					ORR	11,442	8,765	18,363	15,053
BIRD ISLAND	5,730	3,723	5,916	5,804	PROCTOR	114,939	58,446	159,246	98,218
BUFFALO LAKE	44,186	34,226	79,913	72,382	TOWER	6,126	3,733	10,406	6,811
MORTON	4,215	1,860	6,955	3,334	VIRGINIA	383,677	239,517	539,400	405,617
OLIVIA	183,598	108,378	282,651	158,729	HOYT LAKES	1,460	924	2,246	1,608
RENVILLE	142,947	101,707	318,955	241,783	DULUTH	<u>6,971,005</u>	<u>4,300,251</u>	<u>9,772,722</u>	<u>5,993,647</u>
SACRED HEART	<u>1,390</u>	<u>868</u>	<u>3,829</u>	<u>2,514</u>		8,256,380	5,130,916	11,710,621	7,290,300
	382,066	250,762	698,219	484,546	<u>SCOTT</u>				
<u>RICE</u>					BELLE PLAINE	293,613	192,284	401,736	248,060
DUNDAS	142,627	153,767	175,862	213,229	JORDAN	163,257	104,195	257,518	143,579
FARIBAULT	969,058	756,023	1,228,824	773,374	PRIOR LAKE	213,212	145,790	260,639	170,261
NORTHFIELD	<u>376,080</u>	<u>307,891</u>	<u>451,322</u>	<u>360,799</u>	SAVAGE	1,415,364	1,053,506	1,577,238	1,195,742
	1,487,765	1,217,681	1,856,008	1,347,402	SHAKOPEE	1,801,828	975,773	1,741,413	1,020,161
<u>ROCK</u>					NEW PRAGUE	<u>123,839</u>	<u>86,081</u>	<u>175,780</u>	<u>124,005</u>
HILLS	2,977	1,861	3,092	1,935		4,011,113	2,557,629	4,414,324	2,901,808
LUVERNE	<u>263,330</u>	<u>184,165</u>	<u>357,597</u>	<u>241,311</u>	<u>SHERBURNE</u>				
	266,307	186,026	360,689	243,246	HAVEN TWP	30,079	17,694	24,794	12,514
					BECKER	890,965	533,596	961,057	580,248
					BIG LAKE	219,172	154,162	281,049	216,698
					ELK RIVER	338,068	426,855	434,566	596,739
					ZIMMERMAN	<u>103,914</u>	<u>103,740</u>	<u>147,639</u>	<u>162,333</u>
						1,582,198	1,236,047	1,849,105	1,568,532

TABLE 27
COMPARISON OF PAYABLE 2001 AND 2002
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
<u>SIBLEY</u>					<u>SWIFT</u>				
ARLINGTON	32,463	20,498	54,613	31,944	CLONTARF TWP	129,049	78,904	125,745	69,421
GAYLORD	164,389	126,131	235,954	175,907	TORNING TWP	116,835	68,870	125,573	71,185
GIBBON	9,490	5,680	16,964	10,768	APPLETON	33,113	23,742	48,517	33,927
HENDERSON	21,731	13,095	39,157	24,123	BENSON	200,490	152,612	253,744	178,024
WINTHROP	<u>89,808</u>	<u>52,787</u>	<u>150,741</u>	<u>78,033</u>	MURDOCK	<u>12,792</u>	<u>8,495</u>	<u>19,130</u>	<u>14,377</u>
	317,881	218,191	497,429	320,775		492,279	332,623	572,709	366,934
<u>STEARNS</u>					<u>TODD</u>				
WAKEFIELD TWP	124,162	91,930	136,674	92,426	BROWERVILLE	29,156	18,051	49,700	29,954
ALBANY	169,225	156,127	241,724	218,375	CLARISSA	9,820	9,330	18,925	16,817
AVON	197,715	134,298	318,074	208,421	LONG PRAIRIE	163,169	103,715	270,914	171,505
BELGRADE	3,172	4,420	5,819	8,033	OSAKIS	14,187	11,919	26,525	20,628
BROOTEN	54,723	24,203	98,623	37,672	STAPLES	<u>3,671</u>	<u>2,206</u>	<u>6,900</u>	<u>4,029</u>
COLD SPRING	74,594	47,081	102,524	64,134		220,003	145,221	372,964	242,933
FREEPORT	9	3,999	11	4,437	<u>TRAVERSE</u>				
HOLDINGFORD	3,459	3,225	5,873	6,683	WHEATON	<u>2,245</u>	<u>2,020</u>	<u>3,597</u>	<u>3,446</u>
KIMBALL	4,086	12,713	7,707	26,707		2,245	2,020	3,597	3,446
MEIRE GROVE	9,383	8,093	11,799	10,328	<u>WABASHA</u>				
MELROSE	45,661	25,131	57,834	28,491	ELGIN	4,577	14,598	7,340	20,794
PAYNESVILLE	83,811	50,303	127,033	70,420	KELLOGG	2,966	2,038	4,003	2,379
RICHMOND	27,761	17,151	36,685	22,293	MAZEPPA	9,912	7,340	11,891	8,882
ST JOSEPH	486	13,606	668	16,071	PLAINVIEW	48,931	27,418	70,877	40,444
ST MARTIN	14,068	11,675	19,936	16,154	WABASHA	148,257	104,205	201,377	133,942
SAUK CENTRE	401,776	289,263	611,921	454,201	LAKE CITY	<u>219,647</u>	<u>130,562</u>	<u>262,427</u>	<u>136,706</u>
WAITE PARK	1,265,855	945,999	1,682,967	1,313,387		434,290	286,161	557,915	343,147
EDEN VALLEY	5,539	2,454	8,192	3,659	<u>WADENA</u>				
SARTELL	15,688	9,933	19,875	13,950	MENAHGA	5,543	4,865	10,979	9,240
ST CLOUD	<u>2,622,131</u>	<u>1,811,750</u>	<u>3,425,357</u>	<u>2,195,784</u>	SEBEKA	17,347	18,387	31,917	34,850
	5,123,304	3,663,354	6,919,296	4,811,626	VERNDALE	11,071	6,762	25,227	14,760
<u>STEELE</u>					STAPLES	5,151	2,156	10,247	4,369
MEDFORD	19,352	22,865	26,249	38,123	WADENA	<u>177,741</u>	<u>111,098</u>	<u>339,523</u>	<u>192,651</u>
OWATONNA	442,416	378,535	517,538	421,616		216,853	143,268	417,893	255,870
BLOOMING PRAIRIE	<u>2,304</u>	<u>4,758</u>	<u>3,354</u>	<u>6,270</u>	<u>WASECA</u>				
	464,072	406,158	547,141	466,009	WALDORF	1,187	1,080	1,701	1,722
<u>STEVENS</u>					WASECA	<u>38,790</u>	<u>95,514</u>	<u>59,265</u>	<u>146,107</u>
CHOKIO	2,184	1,967	2,510	2,008		39,977	96,594	60,966	147,829
MORRIS	<u>186,243</u>	<u>116,805</u>	<u>261,359</u>	<u>146,623</u>					
	188,427	118,772	263,869	148,631					

TABLE 27
COMPARISON OF PAYABLE 2001 AND 2002
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2001	2002	2001	2002		2001	2002	2001	2002
<u>WASHINGTON</u>					<u>WRIGHT</u>				
MAY TWP	451,818	337,304	380,190	299,383	ALBERTVILLE	120,835	80,610	162,112	106,507
NEW SCANDIA TWP	316,655	255,184	363,818	284,773	ANNANDALE	268,841	209,337	318,923	242,496
STILLWATER TWP	85,977	60,484	83,730	58,169	BUFFALO	1,164,673	798,301	1,298,773	773,993
AFTON	4,881	2,791	4,739	2,634	COKATO	131,914	85,330	165,986	96,685
BAYPORT	155,953	96,739	190,166	131,734	DELANO	222,721	148,948	288,381	167,519
FOREST LAKE	766,818	623,675	937,674	602,976	HOWARD LAKE	107,016	95,552	130,571	109,334
HUGO	150,833	163,476	155,976	163,643	MAPLE LAKE	78,829	60,265	100,310	71,187
MAHTOMEDI	321,085	317,100	347,941	356,065	MONTICELLO	661,611	524,936	850,872	765,666
NEWPORT	456,301	274,648	602,231	361,190	MONTROSE	20,027	14,435	25,658	18,497
ST PAUL PARK	335,230	268,405	373,151	300,031	ST MICHAEL	190,379	147,838	220,582	175,794
LANDFALL	70,727	29,523	121,005	34,710	ROCKFORD	<u>138,856</u>	<u>260,483</u>	<u>200,054</u>	<u>371,845</u>
STILLWATER	1,654,791	1,276,611	2,000,996	1,539,326		3,105,702	2,426,035	3,762,222	2,899,523
COTTAGE GROVE	288,360	152,993	346,140	188,904	<u>YELLOW MEDICINE</u>				
WOODBURY	117,773	165,732	133,848	183,451	CANBY	18,245	18,188	35,981	37,184
OAKDALE	<u>2,937,625</u>	<u>1,902,211</u>	<u>3,138,283</u>	<u>1,958,280</u>	GRANITE FALLS	<u>106,424</u>	<u>74,895</u>	<u>168,982</u>	<u>107,891</u>
	8,114,827	5,926,876	9,179,888	6,465,269		124,669	93,083	204,963	145,075
<u>WATONWAN</u>					<u>STATEWIDE TOTAL</u>				
BUTTERFIELD	4,390	2,711	7,700	4,683		271,936,968	193,636,255	341,614,575	248,098,586
MADELIA	<u>41,170</u>	<u>27,211</u>	<u>78,351</u>	<u>53,053</u>					
	45,560	29,922	86,051	57,736					
<u>WILKIN</u>									
BRECKENRIDGE	<u>112,957</u>	<u>63,383</u>	<u>127,101</u>	<u>66,775</u>					
	112,957	63,383	127,101	66,775					
<u>WINONA</u>									
GOODVIEW	94,780	55,837	108,421	71,500					
LEWISTON	45,983	33,461	63,275	41,347					
ST CHARLES	69,275	54,041	74,568	65,789					
STOCKTON	2,933	3,754	4,259	4,975					
WINONA	<u>895,958</u>	<u>496,433</u>	<u>1,097,486</u>	<u>494,214</u>					
	1,108,929	643,526	1,348,009	677,825					

TABLE 28
2001 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL PROPERTY - PART A

REAL PROPERTY MARKET VALUATION							
COUNTY	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
AITKIN	255,706	87,943,295	60,801,682	148,744,977	439,328,005	496,849,118	936,177,123
ANOKA	69,866	112,857,900	75,756,450	188,614,350	4,351,293,100	11,102,684,450	15,453,977,550
BECKER	499,947	248,294,400	116,210,400	364,504,800	420,146,500	838,047,600	1,258,194,100
BELTRAMI	333,469	96,257,000	55,871,300	152,128,300	297,577,700	721,599,000	1,019,176,700
BENTON	219,093	179,586,900	118,654,000	298,240,900	287,252,000	844,041,900	1,131,293,900
BIG STONE	296,710	192,116,100	22,920,290	215,036,390	26,362,600	71,796,810	98,159,410
BLUE EARTH	439,216	766,699,100	147,618,600	914,317,700	515,117,800	1,508,840,800	2,023,958,600
BROWN	370,860	582,034,500	100,701,300	682,735,800	171,812,200	601,102,700	772,914,900
CARLTON	162,232	58,371,195	51,852,111	110,223,306	266,503,605	810,081,489	1,076,585,094
CARVER	178,099	297,143,500	135,335,500	432,479,000	1,279,400,800	3,196,496,100	4,475,896,900
CASS	247,791	84,092,470	41,696,895	125,789,365	1,045,111,830	1,185,621,905	2,230,733,735
CHIPPEWA	349,724	419,388,429	57,588,569	476,976,998	41,083,771	251,044,031	292,127,802
CHISAGO	187,788	206,978,100	176,598,800	383,576,900	536,865,300	1,392,333,200	1,929,198,500
CLAY	608,621	461,732,000	86,870,300	548,602,300	237,366,700	1,126,918,400	1,364,285,100
CLEARWATER	300,938	84,839,900	50,155,700	134,995,600	36,271,500	164,774,000	201,045,500
COOK	2,132	1,806,390	1,399,829	3,206,219	307,122,410	330,390,074	637,512,484
COTTONWOOD	391,714	555,860,500	69,448,500	625,309,000	27,050,400	198,140,400	225,190,800
CROW WING	167,690	89,890,538	70,967,841	160,858,379	1,834,941,562	2,336,801,309	4,171,742,871
DAKOTA	219,212	369,979,900	172,951,400	542,931,300	5,677,870,200	16,707,212,400	22,385,082,600
DODGE	265,698	439,737,500	97,843,300	537,580,800	100,265,500	408,701,300	508,966,800
DOUGLAS	338,172	221,241,600	111,393,050	332,634,650	563,854,300	1,153,471,950	1,717,326,250
FARIBAUT	439,189	696,324,400	72,960,200	769,284,600	44,135,300	254,347,300	298,482,600
FILLMORE	506,923	540,167,200	120,558,100	660,725,300	96,867,800	380,363,400	477,231,200
FREEBORN	421,286	668,769,300	114,847,900	783,617,200	147,433,500	719,927,900	867,361,400
GOODHUE	427,310	636,408,900	202,352,600	838,761,500	537,375,900	1,612,423,900	2,149,799,800
GRANT	325,714	283,768,100	38,832,770	322,600,870	28,823,100	104,230,030	133,053,130
HENNEPIN	67,949	227,279,100	114,158,800	341,437,900	22,166,550,270	57,148,801,835	79,315,352,105
HOUSTON	308,283	256,701,100	62,362,800	319,063,900	134,422,800	428,081,100	562,503,900
HUBBARD	156,450	79,106,100	45,029,400	124,135,500	505,863,400	654,492,400	1,160,355,800
ISANTI	220,448	202,271,000	176,929,800	379,200,800	286,265,400	824,923,700	1,111,189,100
ITASCA	110,144	34,468,835	41,922,539	76,391,374	664,314,574	1,538,312,661	2,202,627,235
JACKSON	427,172	668,457,300	88,326,900	756,784,200	32,014,100	184,764,600	216,778,700

TABLE 28
2001 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL PROPERTY - PART A

COUNTY	REAL PROPERTY MARKET VALUATION						
	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
KANABEC	210,322	116,134,500	80,566,400	196,700,900	123,452,600	289,355,500	412,808,100
KANDIYOHI	434,718	497,357,000	118,572,701	615,929,701	445,375,100	1,067,037,999	1,512,413,099
KITTSOON	589,402	225,817,100	29,360,000	255,177,100	10,257,200	99,406,100	109,663,300
KOOCHICHING	132,903	32,518,750	22,315,250	54,834,000	111,592,050	310,400,750	421,992,800
LAC QUI PARLE	451,912	369,768,800	42,143,440	411,912,240	17,675,000	90,423,060	108,098,060
LAKE	2,115	884,000	498,100	1,382,100	271,511,300	344,902,250	616,413,550
LAKE OF THE WOODS	137,660	26,717,700	13,304,000	40,021,700	61,709,600	106,123,500	167,833,100
LE SUEUR	257,574	407,359,900	106,805,200	514,165,100	298,936,100	678,904,600	977,840,700
LINCOLN	322,592	200,215,800	46,955,440	247,171,240	13,816,700	102,698,160	116,514,860
LYON	422,010	474,459,700	87,125,700	561,585,400	100,798,200	659,695,800	760,494,000
MCLEOD	287,572	449,126,700	116,005,200	565,131,900	246,950,700	957,792,900	1,204,743,600
MAHNOMEN	240,648	94,616,000	23,331,200	117,947,200	22,791,400	74,566,300	97,357,700
MARSHALL	924,197	384,604,300	60,824,700	445,429,000	20,525,000	124,793,400	145,318,400
MARTIN	436,670	776,176,000	104,875,900	881,051,900	79,295,500	466,077,300	545,372,800
MEEKER	348,865	369,202,200	125,052,150	494,254,350	174,324,000	528,790,550	703,114,550
MILLE LACS	158,480	105,582,200	70,749,119	176,331,319	237,296,500	535,860,381	773,156,881
MORRISON	556,691	287,954,900	204,424,800	492,379,700	242,202,500	670,502,100	912,704,600
MOWER	429,902	703,817,200	105,920,300	809,737,500	198,681,600	788,120,900	986,802,500
MURRAY	432,355	494,265,600	61,908,800	556,174,400	42,452,100	141,527,000	183,979,100
NICOLLET	260,977	510,600,100	95,476,300	606,076,400	224,476,100	857,214,600	1,081,690,700
NOBLES	437,932	607,512,200	78,381,950	685,894,150	89,377,400	368,262,550	457,639,950
NORMAN	536,310	316,776,400	34,838,200	351,614,600	12,273,300	86,686,700	98,960,000
OLMSTED	359,550	481,551,200	229,633,200	711,184,400	1,166,945,500	4,752,318,800	5,919,264,300
OTTER TAIL	1,058,307	596,841,900	239,706,700	836,548,600	899,457,600	1,568,789,900	2,468,247,500
PENNINGTON	368,376	99,151,800	36,069,700	135,221,500	30,596,900	226,999,200	257,596,100
PINE	364,581	178,319,200	116,478,400	294,797,600	359,595,800	557,514,400	917,110,200
PIPESTONE	286,621	281,086,400	55,175,100	336,261,500	32,062,700	168,440,900	200,503,600
POLK	1,176,193	700,865,200	100,227,300	801,092,500	112,312,700	592,512,400	704,825,100
POPE	382,154	244,803,500	63,668,500	308,472,000	97,026,000	236,883,200	333,909,200
RAMSEY	445	11,349,400	2,162,100	13,511,500	4,922,128,300	20,430,225,700	25,352,354,000
RED LAKE	261,117	72,119,000	19,866,100	91,985,100	5,715,700	47,927,900	53,643,600
REDWOOD	541,051	759,062,000	80,986,439	840,048,439	44,019,500	271,345,161	315,364,661

TABLE 28
2001 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL PROPERTY - PART A

COUNTY	REAL PROPERTY MARKET VALUATION						
	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
RENVILLE	604,639	954,452,500	104,292,600	1,058,745,100	57,432,800	278,630,500	336,063,300
RICE	278,276	513,069,400	108,069,200	621,138,600	635,093,100	1,557,843,100	2,192,936,200
ROCK	297,839	411,264,600	54,617,300	465,881,900	27,800,300	181,482,000	209,282,300
ROSEAU	695,546	183,049,000	74,501,900	257,550,900	54,384,100	278,074,200	332,458,300
ST LOUIS	164,680	47,184,550	52,937,100	100,121,650	1,750,531,650	5,520,428,500	7,270,960,150
SCOTT	143,889	315,590,000	197,326,300	512,916,300	1,537,256,100	4,234,291,000	5,771,547,100
SHERBURNE	178,631	187,689,864	262,837,346	450,527,210	831,035,296	2,733,909,254	3,564,944,550
SIBLEY	359,145	620,889,200	103,796,900	724,686,100	66,183,700	257,167,000	323,350,700
STEARNS	738,618	610,566,200	348,475,200	959,041,400	1,188,576,300	3,836,488,100	5,025,064,400
STEELE	251,869	409,598,100	97,167,507	506,765,607	255,221,000	1,114,735,293	1,369,956,293
STEVENS	335,036	283,601,600	41,602,000	325,203,600	32,465,800	175,115,100	207,580,900
SWIFT	446,603	390,246,700	51,378,328	441,625,028	24,336,800	194,023,572	218,360,372
TODD	504,803	205,774,200	140,138,400	345,912,600	153,874,200	390,405,600	544,279,800
TRAVERSE	353,297	300,626,500	25,705,700	326,332,200	10,284,000	50,649,300	60,933,300
WABASHA	296,656	338,225,500	106,296,400	444,521,900	165,279,000	532,157,400	697,436,400
WADENA	218,711	81,734,700	47,747,500	129,482,200	65,136,600	231,353,500	296,490,100
WASECA	254,632	444,100,200	80,196,500	524,296,700	129,425,800	409,377,800	538,803,600
WASHINGTON	107,178	278,576,700	151,452,200	430,028,900	3,805,242,400	9,680,548,900	13,485,791,300
WATONWAN	267,797	423,458,300	51,650,100	475,108,400	41,795,600	167,857,100	209,652,700
WILKIN	457,056	448,712,100	36,282,250	484,994,350	25,205,500	112,542,550	137,748,050
WINONA	319,209	334,641,200	115,948,200	450,589,400	385,927,100	1,304,794,100	1,690,721,200
WRIGHT	342,216	510,231,500	305,279,700	815,511,200	1,237,663,500	3,329,002,000	4,566,665,500
YELLOW MEDICINE	461,815	437,700,700	74,957,766	512,658,466	24,701,700	155,032,334	179,734,034
STATEWIDE TOTAL	30,203,889	29,458,172,516	8,106,982,412	37,565,154,928	66,327,146,923	184,225,625,926	250,552,772,849

TABLE 28
2001 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL AND PERSONAL - PART B

COUNTY	TAXABLE MARKET VALUE TOTALS		
	REAL	PERSONAL	REAL & PERSONAL
AITKIN	1,084,922,100	7,491,700	1,092,413,800
ANOKA	15,642,591,900	185,906,100	15,828,498,000
BECKER	1,622,698,900	11,786,200	1,634,485,100
BELTRAMI	1,171,305,000	44,542,000	1,215,847,000
BENTON	1,429,534,800	27,072,700	1,456,607,500
BIG STONE	313,195,800	3,503,600	316,699,400
BLUE EARTH	2,938,276,300	42,081,700	2,980,358,000
BROWN	1,455,650,700	5,240,000	1,460,890,700
CARLTON	1,186,808,400	49,007,900	1,235,816,300
CARVER	4,908,375,900	36,628,700	4,945,004,600
CASS	2,356,523,100	63,324,200	2,419,847,300
CHIPPEWA	769,104,800	12,447,800	781,552,600
CHISAGO	2,312,775,400	41,518,200	2,354,293,600
CLAY	1,912,887,400	19,498,200	1,932,385,600
CLEARWATER	336,041,100	37,169,600	373,210,700
COOK	640,718,703	9,921,100	650,639,803
COTTONWOOD	850,499,800	27,951,600	878,451,400
CROW WING	4,332,601,250	34,189,700	4,366,790,950
DAKOTA	22,928,013,900	260,641,000	23,188,654,900
DODGE	1,046,547,600	9,937,700	1,056,485,300
DOUGLAS	2,049,960,900	17,203,300	2,067,164,200
FARIBAULT	1,067,767,200	7,468,600	1,075,235,800
FILLMORE	1,137,956,500	11,269,400	1,149,225,900
FREEBORN	1,650,978,600	50,777,500	1,701,756,100
GOODHUE	2,988,561,300	28,555,100	3,017,116,400
GRANT	455,654,000	7,632,200	463,286,200
HENNEPIN	79,656,790,005	984,816,767	80,641,606,772
HOUSTON	881,567,800	11,948,200	893,516,000
HUBBARD	1,284,491,300	26,684,200	1,311,175,500
ISANTI	1,490,389,900	14,593,300	1,504,983,200
ITASCA	2,279,018,609	86,031,700	2,365,050,309
JACKSON	973,562,900	13,721,200	987,284,100

TABLE 28 2001 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY REAL AND PERSONAL - PART B

COUNTY	TAXABLE MARKET VALUE TOTALS		
	REAL	PERSONAL	REAL & PERSONAL
KANABEC	609,509,000	2,182,300	611,691,300
KANDIYOHI	2,128,342,800	24,422,000	2,152,764,800
KITTSOON	364,840,400	54,232,500	419,072,900
KOOCHICHING	476,826,800	10,605,000	487,431,800
LAC QUI PARLE	520,010,300	6,165,200	526,175,500
LAKE	617,795,650	7,007,200	624,802,850
LAKE OF THE WOODS	207,854,800	1,714,800	209,569,600
LE SUEUR	1,492,005,800	15,499,400	1,507,505,200
LINCOLN	363,686,100	28,392,900	392,079,000
LYON	1,322,079,400	29,905,800	1,351,985,200
MCLEOD	1,769,875,500	6,729,500	1,776,605,000
MAHNOMEN	215,304,900	3,230,200	218,535,100
MARSHALL	590,747,400	66,056,900	656,804,300
MARTIN	1,426,424,700	37,017,200	1,463,441,900
MEEKER	1,197,368,900	12,910,900	1,210,279,800
MILLE LACS	949,488,200	12,531,700	962,019,900
MORRISON	1,405,084,300	26,120,800	1,431,205,100
MOWER	1,796,540,000	34,313,800	1,830,853,800
MURRAY	740,153,500	18,591,800	758,745,300
NICOLLET	1,687,767,100	19,365,200	1,707,132,300
NOBLES	1,143,534,100	6,244,500	1,149,778,600
NORMAN	450,574,600	3,186,000	453,760,600
OLMSTED	6,630,448,700	36,030,800	6,666,479,500
OTTER TAIL	3,304,796,100	38,444,500	3,343,240,600
PENNINGTON	392,817,600	35,232,800	428,050,400
PINE	1,211,907,800	21,330,300	1,233,238,100
PIPESTONE	536,765,100	13,278,400	550,043,500
POLK	1,505,917,600	47,118,400	1,553,036,000
POPE	642,381,200	13,473,200	655,854,400
RAMSEY	25,365,865,500	421,799,900	25,787,665,400
RED LAKE	145,628,700	25,058,400	170,687,100
REDWOOD	1,155,413,100	5,861,600	1,161,274,700

TABLE 28 2001 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY REAL AND PERSONAL - PART B

COUNTY	TAXABLE MARKET VALUE TOTALS		
	REAL	PERSONAL	REAL & PERSONAL
RENVILLE	1,394,808,400	20,809,100	1,415,617,500
RICE	2,814,074,800	35,993,600	2,850,068,400
ROCK	675,164,200	2,809,200	677,973,400
ROSEAU	590,009,200	9,143,100	599,152,300
ST. LOUIS	7,371,081,800	196,200,500	7,567,282,300
SCOTT	6,284,463,400	47,717,500	6,332,180,900
SHERBURNE	4,015,471,760	50,748,900	4,066,220,660
SIBLEY	1,048,036,800	15,504,000	1,063,540,800
STEARNS	5,984,105,800	69,078,200	6,053,184,000
STEELE	1,876,721,900	18,977,200	1,895,699,100
STEVENS	532,784,500	22,974,000	555,758,500
SWIFT	659,985,400	21,372,800	681,358,200
TODD	890,192,400	10,949,200	901,141,600
TRAVERSE	387,265,500	15,447,400	402,712,900
WABASHA	1,141,958,300	9,618,300	1,151,576,600
WADENA	425,972,300	13,842,500	439,814,800
WASECA	1,063,100,300	21,426,400	1,084,526,700
WASHINGTON	13,915,820,200	163,752,200	14,079,572,400
WATONWAN	684,761,100	6,907,000	691,668,100
WILKIN	622,742,400	5,205,200	627,947,600
WINONA	2,141,310,600	19,528,900	2,160,839,500
WRIGHT	5,382,176,700	53,567,200	5,435,743,900
YELLOW MEDICINE	692,392,500	8,738,000	701,130,500
STATEWIDE TOTAL	288,117,927,777	4,114,925,467	292,232,853,244

Total Taxable Market Value of Real and Personal Property By Use Class for Assessment Year 2001

Total Taxable Market Value = \$292,237,412,987

Real Property

 Agricultural \$46,574,969,589  Non-Agricultural \$241,547,517,931

Personal Property

 Personal Property \$4,114,925,467

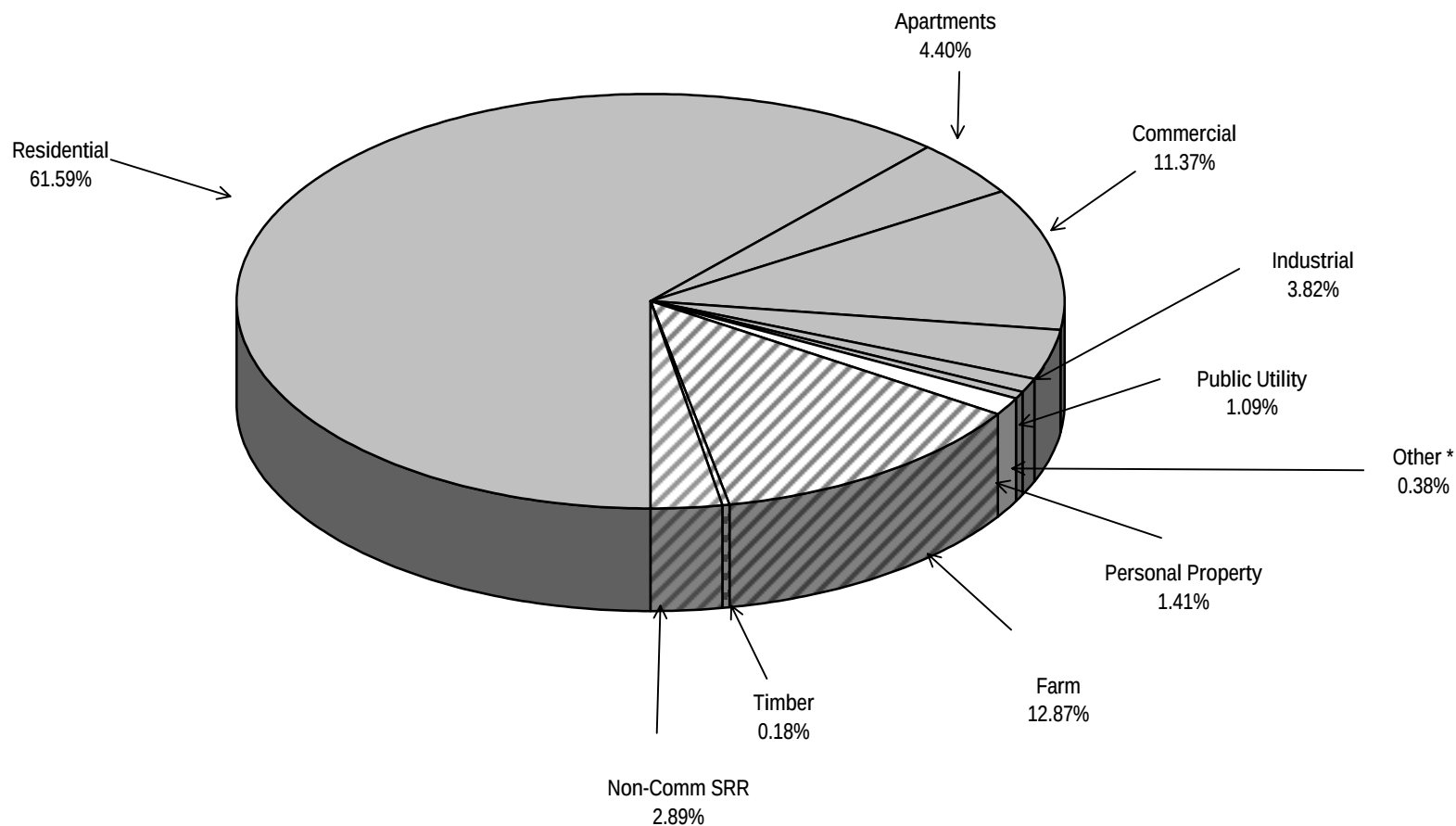


Figure 1

* Other includes Commercial Seasonal Recreational Residential, Railroad, and Minerals

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

	FARM				RESIDENTIAL			
		NON		SEASONAL		NON		SEASONAL
COUNTY	HOMESTEAD	HOMESTEAD	TIMBER	RESIDENTIAL	HOMESTEAD	HOMESTEAD	APARTMENT	COMMERCIAL
<u>AITKIN</u>								
CITY	357,773	137,900	47,400	5,058,200	41,369,421	6,768,366	6,020,666	335,040
TOWN	125,252,644	23,020,500	44,548,000	432,653,100	340,671,919	9,800,967	1,891,188	6,954,300
TOTAL	125,610,417	23,158,400	44,595,400	437,711,300	382,041,340	16,569,333	7,911,854	7,289,340
<u>ANOKA</u>								
CITY	94,502,693	34,011,000	159,100	10,497,620	11,386,030,478	417,185,547	689,197,652	16,497,520
TOWN	51,309,067	8,800,200	193,100	10,499,900	587,971,300	23,059,699	1,239,733	0
TOTAL	145,811,760	42,811,200	352,200	20,997,520	11,974,001,778	440,245,246	690,437,385	16,497,520
<u>BECKER</u>								
CITY	1,154,555	1,809,700	0	30,816,320	226,343,340	29,397,698	20,584,777	253,300
TOWN	294,663,158	67,641,300	21,960,900	282,934,600	466,905,927	31,287,398	1,341,166	10,402,360
TOTAL	295,817,713	69,451,000	21,960,900	313,750,920	693,249,267	60,685,096	21,925,943	10,655,660
<u>BELTRAMI</u>								
CITY	2,245,210	110,100	583,600	2,752,400	158,250,256	22,508,333	30,428,789	717,300
TOWN	131,934,418	17,974,000	19,628,600	106,335,980	477,373,225	34,076,299	4,122,257	6,770,020
TOTAL	134,179,628	18,084,100	20,212,200	109,088,380	635,623,481	56,584,632	34,551,046	7,487,320
<u>BENTON</u>								
CITY	2,383,337	1,834,400	85,500	39,300	443,590,500	26,043,033	103,349,067	0
TOWN	267,705,591	26,367,800	3,009,300	9,896,900	289,996,242	21,338,300	1,333,744	2,027,960
TOTAL	270,088,928	28,202,200	3,094,800	9,936,200	733,586,742	47,381,333	104,682,811	2,027,960
<u>BIG STONE</u>								
CITY	1,900,746	432,300	0	716,100	48,637,066	3,823,967	1,805,389	0
TOWN	158,748,156	53,967,900	0	13,443,200	11,963,200	3,040,366	13,133	455,340
TOTAL	160,648,902	54,400,200	0	14,159,300	60,600,266	6,864,333	1,818,522	455,340
<u>BLUE EARTH</u>								
CITY	3,831,334	3,352,100	0	176,900	886,196,060	73,605,299	128,991,386	281,700
TOWN	678,160,358	229,003,000	0	5,748,100	388,515,980	33,623,440	1,536,243	187,700
TOTAL	681,991,692	232,355,100	0	5,925,000	1,274,712,040	107,228,739	130,527,629	469,400
<u>BROWN</u>								
CITY	3,273,990	2,482,200	0	0	496,741,600	23,147,834	20,277,534	59,840
TOWN	508,710,315	168,289,900	0	0	77,705,100	7,154,232	83,666	97,520
TOTAL	511,984,305	170,772,100	0	0	574,446,700	30,302,066	20,361,200	157,360
<u>CARLTON</u>								
CITY	3,135,219	529,300	1,011,900	1,111,500	348,821,489	21,760,700	18,899,921	765,920
TOWN	98,637,520	7,939,500	18,966,200	45,970,800	395,152,147	17,509,131	813,366	1,289,000
TOTAL	101,772,739	8,468,800	19,978,100	47,082,300	743,973,636	39,269,831	19,713,287	2,054,920
<u>CARVER</u>								
CITY	18,881,149	27,075,700	0	5,309,060	3,173,955,240	122,981,842	98,374,779	2,300,160
TOWN	342,280,156	45,075,700	0	3,297,400	426,717,880	25,957,431	80,800	2,427,760
TOTAL	361,161,305	72,151,400	0	8,606,460	3,600,673,120	148,939,273	98,455,579	4,727,920
<u>CASS</u>								
CITY	2,378,572	253,800	1,384,900	207,501,560	242,038,401	28,930,320	10,635,734	35,239,540
TOWN	105,953,401	17,222,700	32,734,700	759,443,180	646,439,802	62,170,178	1,788,377	69,244,780
TOTAL	108,331,973	17,476,500	34,119,600	966,944,740	888,478,203	91,100,498	12,424,111	104,484,320

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

FARM				RESIDENTIAL				
COUNTY	HOMESTEAD	NON	TIMBER	SEASONAL	HOMESTEAD	NON	APARTMENT	SEASONAL
		HOMESTEAD		RESIDENTIAL		HOMESTEAD		COMMERCIAL
CHIPPEWA								
CITY	1,721,226	1,467,800	0	11,400	154,803,401	12,345,499	9,767,099	0
TOWN	336,687,693	137,114,200	0	194,800	42,894,055	5,340,931	47,533	0
TOTAL	338,408,919	138,582,000	0	206,200	197,697,456	17,686,430	9,814,632	0
CHISAGO								
CITY	44,683,982	9,619,300	140,600	7,649,200	768,384,200	49,708,432	37,332,300	1,580,480
TOWN	299,083,648	31,382,900	0	44,263,700	806,558,400	45,468,733	2,039,743	3,389,900
TOTAL	343,767,630	41,002,200	140,600	51,912,900	1,574,942,600	95,177,165	39,372,043	4,970,380
CLAY								
CITY	2,474,326	3,888,200	0	0	845,841,358	38,718,000	75,990,988	806,960
TOWN	380,850,820	161,418,800	174,100	2,763,400	186,351,300	10,949,198	27,000	279,800
TOTAL	383,325,146	165,307,000	174,100	2,763,400	1,032,192,658	49,667,198	76,017,988	1,086,760
CLEARWATER								
CITY	771,519	143,300	6,100	27,800	25,706,189	3,077,667	3,137,311	9,840
TOWN	117,983,830	18,195,900	6,532,300	18,267,600	55,038,700	2,271,499	110,000	34,000
TOTAL	118,755,349	18,339,200	6,538,400	18,295,400	80,744,889	5,349,166	3,247,311	43,840
COOK								
CITY	0	0	22,700	5,180,800	43,263,900	4,352,633	2,579,300	6,947,580
TOWN	3,137,108	69,000	7,411,800	341,630,400	173,733,740	7,543,433	588,010	21,541,320
TOTAL	3,137,108	69,000	7,434,500	346,811,200	216,997,640	11,896,066	3,167,310	28,488,900
COTTONWOOD								
CITY	1,692,001	862,400	0	285,300	134,519,979	11,385,433	5,530,477	0
TOWN	423,695,580	199,072,600	0	62,200	19,207,456	5,540,599	1,104,611	0
TOTAL	425,387,581	199,935,000	0	347,500	153,727,435	16,926,032	6,635,088	0
CROW WING								
CITY	5,964,735	2,072,500	13,601,800	559,600,020	918,647,527	98,919,822	45,569,366	44,623,000
TOWN	140,593,509	12,249,400	48,704,900	851,786,340	980,495,187	60,872,833	2,829,178	55,444,940
TOTAL	146,558,244	14,321,900	62,306,700	1,411,386,360	1,899,142,714	159,792,655	48,398,544	100,067,940
DAKOTA								
CITY	48,724,231	53,723,700	0	2,818,000	16,106,321,180	633,340,660	1,212,834,013	8,267,600
TOWN	360,995,787	79,485,700	0	1,082,500	624,360,760	38,883,899	1,920,444	8,830,300
TOTAL	409,720,018	133,209,400	0	3,900,500	16,730,681,940	672,224,559	1,214,754,457	17,097,900
DODGE								
CITY	3,166,745	1,272,500	0	0	267,066,288	9,371,666	10,873,556	0
TOWN	415,752,084	117,582,200	0	0	158,213,700	11,887,201	103,389	200,500
TOTAL	418,918,829	118,854,700	0	0	425,279,988	21,258,867	10,976,945	200,500
DOUGLAS								
CITY	4,158,882	1,054,400	0	7,373,200	262,175,323	35,914,999	45,271,255	1,027,400
TOWN	280,976,677	46,468,900	1,478,400	317,192,640	731,764,680	41,741,730	3,426,088	23,709,680
TOTAL	285,135,559	47,523,300	1,478,400	324,565,840	993,940,003	77,656,729	48,697,343	24,737,080
FARIBAULT								
CITY	4,892,436	1,702,200	0	0	167,598,222	10,872,601	5,752,865	480
TOWN	504,748,987	257,960,400	0	1,700,600	41,211,600	9,700,602	0	289,920
TOTAL	509,641,423	259,662,600	0	1,700,600	208,809,822	20,573,203	5,752,865	290,400

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BY COUNTY BY CITY AND TOWNSHIP
PART A

FARM				RESIDENTIAL				
COUNTY	HOMESTEAD	NON	TIMBER	SEASONAL	HOMESTEAD	NON	APARTMENT	SEASONAL
		HOMESTEAD		RESIDENTIAL		HOMESTEAD		COMMERCIAL
FILLMORE								
CITY	18,732,989	4,680,900	0	842,100	266,964,789	19,489,867	14,385,786	508,100
TOWN	507,365,995	130,661,100	446,200	8,620,400	80,396,502	17,042,799	1,000	541,380
TOTAL	526,098,984	135,342,000	446,200	9,462,500	347,361,291	36,532,666	14,386,786	1,049,480
FREEBORN								
CITY	2,342,374	2,517,100	0	600	502,524,049	27,636,366	20,614,523	524,720
TOWN	587,562,035	194,867,800	0	329,700	152,542,542	4,952,797	133,066	570,900
TOTAL	589,904,409	197,384,900	0	330,300	655,066,591	32,589,163	20,747,589	1,095,620
GOODHUE								
CITY	15,139,908	8,344,800	203,800	3,452,400	918,029,980	66,810,399	57,805,924	3,377,640
TOWN	687,981,330	128,980,200	2,598,700	12,638,600	387,480,100	28,446,504	719,866	3,345,240
TOTAL	703,121,238	137,325,000	2,802,500	16,091,000	1,305,510,080	95,256,903	58,525,790	6,722,880
GRANT								
CITY	3,557,445	1,082,100	0	238,200	49,733,755	3,995,933	2,678,876	104,700
TOWN	233,328,546	84,643,200	0	15,685,900	35,217,600	4,644,200	16,800	1,098,620
TOTAL	236,885,991	85,725,300	0	15,924,100	84,951,355	8,640,133	2,695,676	1,203,320
HENNEPIN								
CITY	196,254,418	117,597,600	0	70,595,440	50,756,325,391	2,981,386,398	5,727,855,631	11,694,400
TOWN	21,807,490	5,596,000	0	0	145,156,920	5,000,187	0	0
TOTAL	218,061,908	123,193,600	0	70,595,440	50,901,482,311	2,986,386,585	5,727,855,631	11,694,400
HOUSTON								
CITY	3,162,881	808,400	0	4,294,000	302,680,478	20,879,400	13,627,443	0
TOWN	283,784,495	31,689,800	239,400	8,492,600	142,519,044	14,494,564	46,266	1,160,280
TOTAL	286,947,376	32,498,200	239,400	12,786,600	445,199,522	35,373,964	13,673,709	1,160,280
HUBBARD								
CITY	566,582	734,500	110,900	5,199,600	68,908,867	12,518,433	11,392,866	195,400
TOWN	97,278,318	25,578,200	27,839,900	393,886,860	480,916,420	30,568,131	1,434,477	20,254,280
TOTAL	97,844,900	26,312,700	27,950,800	399,086,460	549,825,287	43,086,564	12,827,343	20,449,680
ISANTI								
CITY	869,863	1,996,100	0	2,000	235,805,100	19,160,067	23,767,166	0
TOWN	339,778,375	37,988,700	1,616,000	31,286,800	654,504,244	31,156,600	451,744	3,304,440
TOTAL	340,648,238	39,984,800	1,616,000	31,288,800	890,309,344	50,316,667	24,218,910	3,304,440
ITASCA								
CITY	848,100	666,400	1,841,400	17,980,020	393,361,295	33,624,032	29,523,332	704,500
TOWN	71,323,218	3,565,100	42,261,200	358,980,440	797,595,156	33,169,764	569,455	30,356,960
TOTAL	72,171,318	4,231,500	44,102,600	376,960,460	1,190,956,451	66,793,796	30,092,787	31,061,460
JACKSON								
CITY	1,977,936	1,317,200	0	0	105,575,811	7,829,567	5,115,333	251,720
TOWN	512,805,845	240,870,200	0	3,342,800	33,806,900	8,868,063	86,722	123,440
TOTAL	514,783,781	242,187,400	0	3,342,800	139,382,711	16,697,630	5,202,055	375,160
KANABEC								
CITY	2,481,509	294,900	0	62,800	66,178,456	6,699,933	11,260,767	0
TOWN	173,861,496	20,918,000	5,565,300	48,364,900	214,191,712	20,952,463	351,533	1,271,460
TOTAL	176,343,005	21,212,900	5,565,300	48,427,700	280,370,168	27,652,396	11,612,300	1,271,460

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PART A

FARM				RESIDENTIAL				
COUNTY	HOMESTEAD	NON	TIMBER	SEASONAL	HOMESTEAD	NON	APARTMENT	SEASONAL
		HOMESTEAD		RESIDENTIAL		HOMESTEAD		COMMERCIAL
KANDIYOHI								
CITY	3,324,144	3,846,100	0	5,855,520	521,995,736	43,017,400	46,450,312	1,221,180
TOWN	445,086,316	163,695,600	897,200	141,832,680	499,326,760	37,756,632	990,344	6,308,980
TOTAL	448,410,460	167,541,700	897,200	147,688,200	1,021,322,496	80,774,032	47,440,656	7,530,160
KITTSO								
CITY	1,821,253	401,800	0	122,300	33,675,500	3,621,266	3,252,221	2,240
TOWN	145,038,038	107,936,600	298,300	4,262,800	7,200,000	2,423,598	0	111,400
TOTAL	146,859,291	108,338,400	298,300	4,385,100	40,875,500	6,044,864	3,252,221	113,640
KOOCHICHING								
CITY	679,327	117,100	26,200	416,100	125,262,297	11,910,700	5,922,535	236,300
TOWN	46,608,877	7,440,500	6,749,900	43,114,800	129,620,466	5,208,567	0	2,141,780
TOTAL	47,288,204	7,557,600	6,776,100	43,530,900	254,882,763	17,119,267	5,922,535	2,378,080
LAC QUI PARLE								
CITY	583,764	457,000	0	48,700	51,945,489	4,089,367	2,240,366	0
TOWN	300,944,394	109,945,300	0	271,100	22,594,267	4,327,831	4,600	150,140
TOTAL	301,528,158	110,402,300	0	319,800	74,539,756	8,417,198	2,244,966	150,140
LAKE								
CITY	0	0	0	4,558,500	113,287,689	11,255,300	4,551,266	32,000
TOWN	1,280,637	102,300	17,800,300	178,040,860	192,319,056	24,004,233	190,778	17,725,320
TOTAL	1,280,637	102,300	17,800,300	182,599,360	305,606,745	35,259,533	4,742,044	17,757,320
LAKE OF THE WOODS								
CITY	231,563	266,700	17,900	384,200	16,516,100	1,961,600	710,756	0
TOWN	31,900,261	7,643,300	10,116,700	44,905,000	65,800,133	2,460,666	856,066	5,629,520
TOTAL	32,131,824	7,910,000	10,134,600	45,289,200	82,316,233	4,422,266	1,566,822	5,629,520
LE SUEUR								
CITY	1,829,990	1,942,300	0	8,848,400	397,869,433	25,998,333	15,181,710	506,440
TOWN	433,188,871	77,595,300	0	54,794,900	343,572,500	22,241,697	576,389	4,271,580
TOTAL	435,018,861	79,537,600	0	63,643,300	741,441,933	48,240,030	15,758,099	4,778,020
LINCOLN								
CITY	2,382,837	479,500	0	145,100	47,529,522	4,170,933	1,767,823	213,120
TOWN	176,483,835	67,839,100	0	6,870,800	16,498,933	3,905,933	0	86,960
TOTAL	178,866,672	68,318,600	0	7,015,900	64,028,455	8,076,866	1,767,823	300,080
LYON								
CITY	3,400,455	2,185,200	0	30,300	401,050,845	29,555,933	46,710,167	142,560
TOWN	403,195,001	152,854,000	0	115,100	80,463,278	9,090,429	69,278	0
TOTAL	406,595,456	155,039,200	0	145,400	481,514,123	38,646,362	46,779,445	142,560
MCLEOD								
CITY	1,487,962	1,481,800	0	115,700	681,943,997	27,884,767	51,733,222	833,280
TOWN	466,786,959	95,039,000	0	784,200	234,498,480	14,169,066	24,000	304,320
TOTAL	468,274,921	96,520,800	0	899,900	916,442,477	42,053,833	51,757,222	1,137,600
MAHNOMEN								
CITY	304,227	132,700	0	0	23,647,800	1,860,500	1,778,978	0
TOWN	89,017,183	28,510,300	2,798,500	14,296,600	24,625,500	2,673,733	0	344,100
TOTAL	89,321,410	28,643,000	2,798,500	14,296,600	48,273,300	4,534,233	1,778,978	344,100

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PART A

FARM				RESIDENTIAL				
COUNTY	HOMESTEAD	NON	TIMBER	SEASONAL	NON		SEASONAL	
		HOMESTEAD		RESIDENTIAL	HOMESTEAD	APARTMENT		COMMERCIAL
MARSHALL								
CITY	965,672	1,121,800	0	0	60,774,167	3,874,534	3,300,887	4,800
TOWN	271,876,937	171,501,000	1,947,400	4,181,700	23,849,600	3,014,396	20,800	65,680
TOTAL	272,842,609	172,622,800	1,947,400	4,181,700	84,623,767	6,888,930	3,321,687	70,480
MARTIN								
CITY	7,699,939	6,848,800	0	466,200	310,073,711	19,081,500	13,499,122	28,540
TOWN	559,637,168	307,213,000	0	943,600	51,354,911	12,900,533	21,733	575,080
TOTAL	567,337,107	314,061,800	0	1,409,800	361,428,622	31,982,033	13,520,855	603,620
MEEKER								
CITY	2,007,729	1,905,900	0	34,000	229,934,444	16,873,899	10,837,621	0
TOWN	388,206,176	102,157,300	0	72,354,780	284,347,000	23,904,098	58,400	561,600
TOTAL	390,213,905	104,063,200	0	72,388,780	514,281,444	40,777,997	10,896,021	561,600
MILLE LACS								
CITY	1,432,926	265,100	0	11,601,400	183,963,200	17,397,734	18,239,956	2,426,880
TOWN	160,211,310	14,435,700	2,388,000	114,719,600	315,811,922	29,247,434	403,666	8,644,980
TOTAL	161,644,236	14,700,800	2,388,000	126,321,000	499,775,122	46,645,168	18,643,622	11,071,860
MORRISON								
CITY	16,604,645	1,027,900	0	256,200	236,932,734	20,394,833	23,527,498	0
TOWN	440,401,739	34,565,400	2,135,300	139,577,900	350,304,011	17,351,698	187,055	2,044,200
TOTAL	457,006,384	35,593,300	2,135,300	139,834,100	587,236,745	37,746,531	23,714,553	2,044,200
MOWER								
CITY	6,270,236	2,109,700	0	353,700	645,358,107	31,402,900	27,455,334	292,000
TOWN	605,879,547	199,002,100	0	12,200	133,825,200	3,056,265	408,933	924,100
TOTAL	612,149,783	201,111,800	0	365,900	779,183,307	34,459,165	27,864,267	1,216,100
MURRAY								
CITY	2,331,961	709,400	0	42,100	74,940,499	4,941,633	3,787,111	10,640
TOWN	372,050,222	181,102,800	0	27,978,500	44,444,367	4,734,198	0	220,000
TOTAL	374,382,183	181,812,200	0	28,020,600	119,384,866	9,675,831	3,787,111	230,640
NICOLLET								
CITY	4,030,364	3,461,700	1,100	0	677,007,500	35,224,034	49,069,966	0
TOWN	490,594,430	108,364,400	607,900	2,042,100	137,316,800	8,752,900	0	831,920
TOTAL	494,624,794	111,826,100	609,000	2,042,100	814,324,300	43,976,934	49,069,966	831,920
NOBLES								
CITY	3,651,999	2,207,700	0	437,200	261,962,966	22,873,433	19,988,063	503,440
TOWN	458,335,770	221,720,500	0	39,800	36,414,300	6,701,397	54,355	0
TOTAL	461,987,769	223,928,200	0	477,000	298,377,266	29,574,830	20,042,418	503,440
NORMAN								
CITY	436,708	264,000	0	0	54,054,778	3,490,899	3,265,121	0
TOWN	212,258,220	138,674,700	143,900	45,400	16,316,467	3,993,198	112,866	47,200
TOTAL	212,694,928	138,938,700	143,900	45,400	70,371,245	7,484,097	3,377,987	47,200
OLMSTED								
CITY	7,537,193	8,574,600	0	1,417,400	3,399,671,109	214,487,947	265,850,433	336,800
TOWN	593,026,037	110,920,000	0	1,336,700	827,666,980	41,851,438	3,900,421	94,320
TOTAL	600,563,230	119,494,600	0	2,754,100	4,227,338,089	256,339,385	269,750,854	431,120

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PART A

FARM				RESIDENTIAL				
COUNTY	HOMESTEAD	NON	TIMBER	SEASONAL	HOMESTEAD	NON	APARTMENT	SEASONAL
		HOMESTEAD		RESIDENTIAL		HOMESTEAD		COMMERCIAL
<u>OTTER TAIL</u>								
CITY	9,996,299	2,425,500	130,600	17,405,100	489,406,800	45,732,734	54,268,677	593,920
TOWN	673,196,624	152,855,000	25,787,800	704,517,800	793,353,001	53,621,392	2,738,621	13,954,120
TOTAL	683,192,923	155,280,500	25,918,400	721,922,900	1,282,759,801	99,354,126	57,007,298	14,548,040
<u>PENNINGTON</u>								
CITY	52,091	169,100	0	93,100	132,308,133	8,870,733	9,202,855	0
TOWN	100,830,998	34,183,500	104,200	195,400	56,934,000	3,951,300	150,445	121,440
TOTAL	100,883,089	34,352,600	104,200	288,500	189,242,133	12,822,033	9,353,300	121,440
<u>PINE</u>								
CITY	26,101,271	3,139,600	347,900	6,102,400	161,667,022	20,128,502	18,452,188	930,320
TOWN	236,303,206	29,871,000	7,330,500	211,843,100	343,794,310	35,545,811	1,352,888	2,452,420
TOTAL	262,404,477	33,010,600	7,678,400	217,945,500	505,461,332	55,674,313	19,805,076	3,382,740
<u>PIPESTONE</u>								
CITY	5,889,946	983,200	0	155,700	110,103,033	9,105,667	3,892,543	73,200
TOWN	215,207,044	114,212,400	0	37,300	17,555,200	3,002,932	0	0
TOTAL	221,096,990	115,195,600	0	193,000	127,658,233	12,108,599	3,892,543	73,200
<u>POLK</u>								
CITY	2,378,300	4,260,500	0	15,400	347,476,634	24,589,302	23,557,188	176,800
TOWN	414,631,302	380,164,700	0	51,085,200	118,896,246	10,933,067	41,266	187,680
TOTAL	417,009,602	384,425,200	0	51,100,600	466,372,880	35,522,369	23,598,454	364,480
<u>POPE</u>								
CITY	576,074	747,700	0	4,706,600	96,806,190	11,003,733	7,130,666	1,176,620
TOWN	233,577,302	73,584,400	123,800	62,734,300	107,217,200	9,515,632	47,200	3,000,220
TOTAL	234,153,376	74,332,100	123,800	67,440,900	204,023,390	20,519,365	7,177,866	4,176,840
<u>RAMSEY</u>								
CITY	2,610,881	11,831,500	0	7,348,500	16,304,207,782	774,349,608	1,975,233,426	1,568,480
TOWN	0	2,451,500	0	1,064,800	649,047,700	26,663,847	3,000,000	0
TOTAL	2,610,881	14,283,000	0	8,413,300	16,953,255,482	801,013,455	1,978,233,426	1,568,480
<u>RED LAKE</u>								
CITY	1,509,663	367,600	0	0	26,471,589	1,303,133	1,764,089	15,500
TOWN	65,765,990	24,347,500	305,800	0	8,218,200	1,183,700	0	33,400
TOTAL	67,275,653	24,715,100	305,800	0	34,689,789	2,486,833	1,764,089	48,900
<u>REDWOOD</u>								
CITY	3,993,700	2,755,600	0	0	193,326,014	10,981,968	10,233,743	240,400
TOWN	555,935,741	277,390,000	0	45,900	33,658,100	6,012,562	13,722	775,120
TOTAL	559,929,441	280,145,600	0	45,900	226,984,114	16,994,530	10,247,465	1,015,520
<u>RENVILLE</u>								
CITY	3,952,591	8,557,300	0	0	171,524,655	9,378,766	10,243,609	0
TOWN	758,016,167	288,247,500	0	1,130,900	42,309,300	9,647,463	39,000	604,000
TOTAL	761,968,758	296,804,800	0	1,130,900	213,833,955	19,026,229	10,282,609	604,000
<u>RICE</u>								
CITY	5,871,790	3,884,500	0	0	1,122,133,440	62,767,666	78,922,897	0
TOWN	503,821,054	109,277,500	0	32,435,100	578,099,102	31,531,620	260,222	1,731,600
TOTAL	509,692,844	113,162,000	0	32,435,100	1,700,232,542	94,299,286	79,183,119	1,731,600

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

COUNTY	FARM			RESIDENTIAL				
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RESIDENTIAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
<u>ROCK</u>								
CITY	4,123,245	1,549,900	0	0	126,561,834	7,692,400	7,133,867	0
TOWN	281,406,773	178,808,100	0	0	23,708,600	4,974,564	473,278	0
TOTAL	285,530,018	180,358,000	0	0	150,270,434	12,666,964	7,607,145	0
<u>ROSEAU</u>								
CITY	580,244	288,900	0	115,100	96,809,056	7,815,400	9,002,877	0
TOWN	206,949,933	49,811,400	1,862,300	12,129,000	124,502,900	10,768,864	1,492,799	819,040
TOTAL	207,530,177	50,100,300	1,862,300	12,244,100	221,311,956	18,584,264	10,495,676	819,040
<u>ST. LOUIS</u>								
CITY	6,807,964	712,300	17,962,800	9,198,380	3,175,201,813	272,916,188	240,862,544	714,940
TOWN	88,652,501	3,972,600	105,103,600	638,621,340	1,635,795,148	84,794,902	2,082,021	39,961,320
TOTAL	95,460,465	4,684,900	123,066,400	647,819,720	4,810,996,961	357,711,090	242,944,565	40,676,260
<u>SCOTT</u>								
CITY	30,765,911	20,304,300	0	8,305,500	3,567,771,460	161,568,671	109,814,222	1,702,360
TOWN	412,123,363	57,940,200	0	4,501,000	1,014,451,780	60,539,998	5,641,934	3,571,660
TOTAL	442,889,274	78,244,500	0	12,806,500	4,582,223,240	222,108,669	115,456,156	5,274,020
<u>SHERBURNE</u>								
CITY	50,211,674	12,103,400	0	5,726,900	1,144,368,800	69,192,501	93,374,923	2,279,020
TOWN	352,268,254	35,958,500	0	42,028,860	1,152,104,320	65,125,307	463,722	1,687,040
TOTAL	402,479,928	48,061,900	0	47,755,760	2,296,473,120	134,317,808	93,838,645	3,966,060
<u>SIBLEY</u>								
CITY	1,984,709	1,875,100	0	0	165,216,023	7,989,533	4,778,422	52,200
TOWN	564,001,813	156,925,300	0	610,800	99,367,100	10,520,900	539,611	42,100
TOTAL	565,986,522	158,800,400	0	610,800	264,583,123	18,510,433	5,318,033	94,300
<u>STEARNS</u>								
CITY	40,216,944	11,989,200	0	2,138,300	2,347,751,656	115,908,903	262,462,610	2,450,780
TOWN	812,992,775	94,134,400	0	175,955,620	1,068,793,020	42,036,864	5,002,111	7,164,540
TOTAL	853,209,719	106,123,600	0	178,093,920	3,416,544,676	157,945,767	267,464,721	9,615,320
<u>STEELE</u>								
CITY	1,224,509	5,842,000	0	0	842,067,167	36,135,633	46,071,410	0
TOWN	407,442,567	92,269,200	0	4,355,100	161,826,300	12,412,199	639,199	747,620
TOTAL	408,667,076	98,111,200	0	4,355,100	1,003,893,467	48,547,832	46,710,609	747,620
<u>STEVENS</u>								
CITY	2,123,517	601,300	0	0	104,906,622	12,497,399	7,332,500	0
TOWN	225,426,709	97,064,500	0	953,600	38,548,200	3,912,099	0	76,880
TOTAL	227,550,226	97,665,800	0	953,600	143,454,822	16,409,498	7,332,500	76,880
<u>SWIFT</u>								
CITY	2,308,027	867,900	0	0	104,408,044	8,348,901	6,750,810	0
TOWN	303,954,864	134,508,800	0	257,600	25,700,867	5,594,599	118,222	0
TOTAL	306,262,891	135,376,700	0	257,600	130,108,911	13,943,500	6,869,032	0
<u>TODD</u>								
CITY	2,106,082	202,300	0	3,560,600	129,272,688	11,920,499	9,697,287	1,419,440
TOWN	312,947,137	30,683,800	4,856,200	112,774,700	197,980,478	15,785,799	87,533	4,828,460
TOTAL	315,053,219	30,886,100	4,856,200	116,335,300	327,253,166	27,706,298	9,784,820	6,247,900

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

FARM				RESIDENTIAL				
COUNTY	HOMESTEAD	NON	TIMBER	SEASONAL	NON		APARTMENT	SEASONAL
		HOMESTEAD		RESIDENTIAL	HOMESTEAD	HOMESTEAD		COMMERCIAL
TRAVERSE								
CITY	1,164,573	359,200	0	0	30,372,212	3,386,266	1,659,878	0
TOWN	195,274,014	129,543,000	0	4,886,400	7,126,622	2,181,000	0	161,640
TOTAL	196,438,587	129,902,200	0	4,886,400	37,498,834	5,567,266	1,659,878	161,640
WABASHA								
CITY	6,422,253	2,727,100	36,800	6,442,300	347,195,798	25,908,067	11,816,546	545,960
TOWN	386,611,516	50,197,900	816,700	18,334,200	182,446,800	19,411,800	341,622	2,248,320
TOTAL	393,033,769	52,925,000	853,500	24,776,500	529,642,598	45,319,867	12,158,168	2,794,280
WADENA								
CITY	1,476,591	281,200	0	1,430,800	116,358,821	11,032,900	10,186,301	0
TOWN	113,201,311	17,123,500	720,600	20,769,200	77,830,356	6,181,334	0	634,040
TOTAL	114,677,902	17,404,700	720,600	22,200,000	194,189,177	17,214,234	10,186,301	634,040
WASECA								
CITY	580,718	809,800	0	0	285,273,844	18,369,200	15,160,999	91,900
TOWN	404,473,767	118,683,300	0	4,658,000	138,978,167	10,117,733	278,778	305,040
TOTAL	405,054,485	119,493,100	0	4,658,000	424,252,011	28,486,933	15,439,777	396,940
WASHINGTON								
CITY	179,939,773	80,908,400	1,813,800	30,917,720	9,603,553,229	486,365,580	424,380,875	10,891,580
TOWN	142,160,718	27,038,600	3,879,000	34,557,880	1,184,947,160	82,765,514	139,889	2,392,260
TOTAL	322,100,491	107,947,000	5,692,800	65,475,600	10,788,500,389	569,131,094	424,520,764	13,283,840
WATONWAN								
CITY	1,078,728	593,300	0	0	123,817,000	7,123,167	5,708,499	0
TOWN	345,659,853	127,511,700	0	1,513,800	28,560,622	4,125,266	0	251,440
TOTAL	346,738,581	128,105,000	0	1,513,800	152,377,622	11,248,433	5,708,499	251,440
WILKIN								
CITY	2,387,537	2,685,700	0	0	78,998,556	5,817,234	4,378,933	3,840
TOWN	258,786,231	221,145,200	0	0	21,104,100	2,928,365	0	159,920
TOTAL	261,173,768	223,830,900	0	0	100,102,656	8,745,599	4,378,933	163,760
WINONA								
CITY	9,393,035	2,749,400	0	1,284,900	940,306,051	71,010,801	78,363,166	349,380
TOWN	387,601,346	52,622,700	1,440,700	8,260,500	283,844,109	26,444,667	2,621,909	1,503,760
TOTAL	396,994,381	55,372,100	1,440,700	9,545,400	1,224,150,160	97,455,468	80,985,075	1,853,140
WRIGHT								
CITY	73,956,812	27,064,400	0	12,484,100	2,076,803,680	189,576,940	129,181,697	10,673,120
TOWN	629,374,604	85,359,600	0	199,287,080	1,135,227,780	64,247,465	3,412,222	7,804,300
TOTAL	703,331,416	112,424,000	0	211,771,180	3,212,031,460	253,824,405	132,593,919	18,477,420
YELLOW MEDICINE								
CITY	3,487,001	759,800	0	0	94,688,711	6,819,699	4,426,731	0
TOWN	360,973,121	147,459,300	0	116,600	33,470,344	6,436,563	20,000	107,120
TOTAL	364,460,122	148,219,100	0	116,600	128,159,055	13,256,262	4,446,731	107,120
STATE TOTAL								
CITY	1,052,516,013	542,078,600	39,536,800	1,102,156,260	144,018,921,369	7,955,167,885	12,795,799,317	179,814,820
TOWN	27,586,314,176	8,435,265,600	484,123,600	7,332,978,540	26,277,137,503	1,725,199,239	69,128,496	424,013,780
TOTAL	28,638,830,189	8,977,344,200	523,660,400	8,435,134,800	170,296,058,872	9,680,367,124	12,864,927,813	603,828,600

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<u>AITKIN</u>									
CITY	19,181,032	5,261,833	2,000	0	350,800	0	84,890,431	1,117,100	86,007,531
TOWN	10,255,266	444,466	2,151,700	0	2,373,500	54,800	1,000,072,350	6,374,600	1,006,446,950
TOTAL	29,436,298	5,706,299	2,153,700	0	2,724,300	54,800	1,084,962,781	7,491,700	1,092,454,481
<u>ANOKA</u>									
CITY	1,314,079,566	929,939,832	23,884,729	0	23,105,500	0	14,939,091,237	179,268,100	15,118,359,337
TOWN	18,205,767	709,734	1,629,699	0	0	0	703,618,199	6,638,000	710,256,199
TOTAL	1,332,285,333	930,649,566	25,514,428	0	23,105,500	0	15,642,709,436	185,906,100	15,828,615,536
<u>BECKER</u>									
CITY	87,568,535	15,918,900	413,632	0	2,062,033	0	416,322,790	4,732,700	421,055,490
TOWN	16,321,463	2,528,266	5,495,898	0	4,949,366	0	1,206,431,802	7,053,500	1,213,485,302
TOTAL	103,889,998	18,447,166	5,909,530	0	7,011,399	0	1,622,754,592	11,786,200	1,634,540,792
<u>BELTRAMI</u>									
CITY	111,275,699	3,598,367	3,444,200	0	1,326,500	0	337,240,754	10,546,700	347,787,454
TOWN	22,733,097	4,762,000	7,352,400	0	1,079,000	0	834,141,296	33,995,300	868,136,596
TOTAL	134,008,796	8,360,367	10,796,600	0	2,405,500	0	1,171,382,050	44,542,000	1,215,924,050
<u>BENTON</u>									
CITY	100,781,900	77,147,000	7,240,800	0	4,185,700	0	766,680,537	11,590,100	778,270,637
TOWN	30,490,800	2,492,633	6,162,766	0	2,082,900	0	662,904,936	15,482,600	678,387,536
TOTAL	131,272,700	79,639,633	13,403,566	0	6,268,600	0	1,429,585,473	27,072,700	1,456,658,173
<u>BIG STONE</u>									
CITY	7,312,601	561,100	1,016,066	0	633,500	0	66,838,835	2,455,800	69,294,635
TOWN	840,966	238,466	1,399,366	0	2,058,200	211,600	246,379,893	1,047,800	247,427,693
TOTAL	8,153,567	799,566	2,415,432	0	2,691,700	211,600	313,218,728	3,503,600	316,722,328
<u>BLUE EARTH</u>									
CITY	357,905,300	66,932,133	31,337,500	0	2,608,600	0	1,555,218,312	19,456,900	1,574,675,212
TOWN	26,547,398	7,192,033	10,268,798	0	2,350,000	0	1,383,133,050	22,624,800	1,405,757,850
TOTAL	384,452,698	74,124,166	41,606,298	0	4,958,600	0	2,938,351,362	42,081,700	2,980,433,062
<u>BROWN</u>									
CITY	89,366,200	37,936,033	69,867	0	846,100	0	674,201,198	2,363,900	676,565,098
TOWN	9,660,300	6,871,667	1,526,031	0	1,391,600	0	781,490,331	2,876,100	784,366,431
TOTAL	99,026,500	44,807,700	1,595,898	0	2,237,700	0	1,455,691,529	5,240,000	1,460,931,529
<u>CARLTON</u>									
CITY	60,162,666	84,520,166	8,335,367	0	2,834,000	0	551,888,148	13,137,000	565,025,148
TOWN	9,157,566	1,305,600	33,623,097	0	4,628,233	0	634,992,160	35,870,900	670,863,060
TOTAL	69,320,232	85,825,766	41,958,464	0	7,462,233	0	1,186,880,308	49,007,900	1,235,888,208
<u>CARVER</u>									
CITY	314,133,867	263,341,099	1,379,533	0	819,033	5,100	4,028,556,562	30,876,000	4,059,432,562
TOWN	15,195,031	6,993,833	11,557,832	0	296,900	0	879,880,723	5,752,700	885,633,423
TOTAL	329,328,898	270,334,932	12,937,365	0	1,115,933	5,100	4,908,437,285	36,628,700	4,945,065,985
<u>CASS</u>									
CITY	67,910,333	0	153,566	0	567,500	0	596,994,226	7,185,400	604,179,626
TOWN	46,662,897	216,433	14,188,397	0	3,518,666	0	1,759,583,511	56,138,800	1,815,722,311
TOTAL	114,573,230	216,433	14,341,963	0	4,086,166	0	2,356,577,737	63,324,200	2,419,901,937

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
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PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<u>CHIPPEWA</u>									
CITY	34,313,934	11,099,133	10,466,633	0	596,200	0	236,592,325	4,769,700	241,362,025
TOWN	4,990,966	2,691,167	388,232	0	2,194,400	0	532,543,977	7,678,100	540,222,077
TOTAL	39,304,900	13,790,300	10,854,865	0	2,790,600	0	769,136,302	12,447,800	781,584,102
<u>CHISAGO</u>									
CITY	105,382,999	16,818,499	5,171,166	0	280,500	401,400	1,047,153,058	19,252,700	1,066,405,758
TOWN	13,902,466	1,432,833	17,929,000	0	92,533	144,600	1,265,688,456	22,265,500	1,287,953,956
TOTAL	119,285,465	18,251,332	23,100,166	0	373,033	546,000	2,312,841,514	41,518,200	2,354,359,714
<u>CLAY</u>									
CITY	142,984,533	33,917,199	207,866	0	6,908,400	0	1,151,737,830	11,632,900	1,163,370,730
TOWN	7,667,863	1,424,333	1,173,131	0	8,133,633	0	761,213,378	7,865,300	769,078,678
TOTAL	150,652,396	35,341,532	1,380,997	0	15,042,033	0	1,912,951,208	19,498,200	1,932,449,408
<u>CLEARWATER</u>									
CITY	9,224,333	1,130,000	302,200	0	538,900	0	44,075,159	517,400	44,592,559
TOWN	1,901,531	0	70,577,833	0	1,070,000	0	291,983,193	36,652,200	328,635,393
TOTAL	11,125,864	1,130,000	70,880,033	0	1,608,900	0	336,058,352	37,169,600	373,227,952
<u>COOK</u>									
CITY	13,728,633	0	0	0	0	0	76,075,546	87,700	76,163,246
TOWN	7,840,700	0	861,300	0	293,500	0	564,650,311	9,833,400	574,483,711
TOTAL	21,569,333	0	861,300	0	293,500	0	640,725,857	9,921,100	650,646,957
<u>COTTONWOOD</u>									
CITY	23,131,500	10,684,499	34,800	0	458,200	0	188,584,589	1,617,800	190,202,389
TOWN	1,476,932	9,736,499	1,489,032	0	555,700	0	661,941,209	26,333,800	688,275,009
TOTAL	24,608,432	20,420,998	1,523,832	0	1,013,900	0	850,525,798	27,951,600	878,477,398
<u>CROW WING</u>									
CITY	394,681,965	13,890,833	3,150,198	10,300	4,012,900	0	2,104,744,966	16,115,500	2,120,860,466
TOWN	57,402,966	6,214,833	9,780,299	34,700	1,566,600	0	2,227,975,685	18,074,200	2,246,049,885
TOTAL	452,084,931	20,105,666	12,930,497	45,000	5,579,500	0	4,332,720,651	34,189,700	4,366,910,351
<u>DAKOTA</u>									
CITY	2,701,339,031	819,512,166	175,239,968	0	14,847,900	0	21,776,968,449	238,887,500	22,015,855,949
TOWN	21,603,197	9,100,464	3,336,034	0	1,560,600	0	1,151,159,685	21,753,500	1,172,913,185
TOTAL	2,722,942,228	828,612,630	178,576,002	0	16,408,500	0	22,928,128,134	260,641,000	23,188,769,134
<u>DODGE</u>									
CITY	28,501,199	14,803,033	821,799	0	250,133	0	336,126,919	4,594,600	340,721,519
TOWN	4,926,566	645,300	609,199	0	533,966	0	710,454,105	5,343,100	715,797,205
TOTAL	33,427,765	15,448,333	1,430,998	0	784,099	0	1,046,581,024	9,937,700	1,056,518,724
<u>DOUGLAS</u>									
CITY	161,803,466	24,645,966	5,060,666	0	744,700	0	549,230,257	8,455,500	557,685,757
TOWN	46,657,764	874,500	5,626,664	0	886,400	0	1,500,804,123	8,747,800	1,509,551,923
TOTAL	208,461,230	25,520,466	10,687,330	0	1,631,100	0	2,050,034,380	17,203,300	2,067,237,680
<u>FARIBAULT</u>									
CITY	25,271,199	25,488,366	894,233	0	1,219,800	0	243,692,402	3,760,700	247,453,102
TOWN	899,799	2,684,032	2,367,433	0	2,552,100	0	824,115,473	3,707,900	827,823,373
TOTAL	26,170,998	28,172,398	3,261,666	0	3,771,900	0	1,067,807,875	7,468,600	1,075,276,475

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PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
FILLMORE									
CITY	49,248,466	8,005,700	428,700	0	0	0	383,287,397	3,923,100	387,210,497
TOWN	6,987,995	91,300	2,577,164	0	0	0	754,731,835	7,346,300	762,078,135
TOTAL	56,236,461	8,097,000	3,005,864	0	0	0	1,138,019,232	11,269,400	1,149,288,632
FREEBORN									
CITY	82,402,532	39,843,533	3,721,400	0	1,250,167	0	683,377,364	13,710,100	697,087,464
TOWN	4,347,063	4,982,732	14,293,500	0	3,105,399	0	967,687,534	37,067,400	1,004,754,934
TOTAL	86,749,595	44,826,265	18,014,900	0	4,355,566	0	1,651,064,898	50,777,500	1,701,842,398
GOODHUE									
CITY	173,899,368	77,901,666	389,253,199	0	2,290,400	0	1,716,509,484	22,389,300	1,738,898,784
TOWN	16,612,465	1,335,099	1,190,997	0	782,600	0	1,272,111,701	6,165,800	1,278,277,501
TOTAL	190,511,833	79,236,765	390,444,196	0	3,073,000	0	2,988,621,185	28,555,100	3,017,176,285
GRANT									
CITY	13,911,800	0	150,033	0	713,200	0	76,166,042	3,194,800	79,360,842
TOWN	1,936,831	0	896,266	0	2,037,800	0	379,505,763	4,437,400	383,943,163
TOTAL	15,848,631	0	1,046,299	0	2,751,000	0	455,671,805	7,632,200	463,304,005
HENNEPIN									
CITY	14,104,730,098	5,133,986,532	256,144,465	0	74,118,000	0	79,430,688,373	983,133,267	80,413,821,640
TOWN	23,307,500	24,102,967	1,309,400	0	175,800	0	226,456,264	1,683,500	228,139,764
TOTAL	14,128,037,598	5,158,089,499	257,453,865	0	74,293,800	0	79,657,144,637	984,816,767	80,641,961,404
HOUSTON									
CITY	39,339,833	3,493,167	471,600	0	286,600	0	389,043,802	4,152,900	393,196,702
TOWN	6,090,331	1,022,867	2,250,099	0	803,100	0	492,592,846	7,795,300	500,388,146
TOTAL	45,430,164	4,516,034	2,721,699	0	1,089,700	0	881,636,648	11,948,200	893,584,848
HUBBARD									
CITY	45,688,267	18,019,566	776,733	0	0	0	164,111,714	4,187,300	168,299,014
TOWN	23,768,265	11,390,500	6,861,898	0	638,233	0	1,120,415,482	22,496,900	1,142,912,382
TOTAL	69,456,532	29,410,066	7,638,631	0	638,233	0	1,284,527,196	26,684,200	1,311,211,396
ISANTI									
CITY	78,914,534	8,035,000	2,520,700	0	1,168,800	0	372,239,330	5,903,600	378,142,930
TOWN	13,154,934	352,133	3,434,900	0	1,307,500	0	1,118,336,370	8,689,700	1,127,026,070
TOTAL	92,069,468	8,387,133	5,955,600	0	2,476,300	0	1,490,575,700	14,593,300	1,505,169,000
ITASCA									
CITY	110,949,668	41,671,399	236,720,565	240,800	2,988,300	0	871,119,811	14,613,200	885,733,011
TOWN	18,023,697	9,988,634	36,933,697	120,050	5,125,600	0	1,408,012,971	71,418,500	1,479,431,471
TOTAL	128,973,365	51,660,033	273,654,262	360,850	8,113,900	0	2,279,132,782	86,031,700	2,365,164,482
JACKSON									
CITY	24,415,968	54,133	19,900	0	277,400	0	146,834,968	1,405,900	148,240,868
TOWN	3,032,265	17,328,033	5,615,100	0	1,010,300	0	826,889,668	12,315,300	839,204,968
TOTAL	27,448,233	17,382,166	5,635,000	0	1,287,700	0	973,724,636	13,721,200	987,445,836
KANABEC									
CITY	17,628,801	6,871,333	54,800	0	131,900	0	111,665,199	1,511,000	113,176,199
TOWN	11,562,732	496,833	35,733	0	294,000	0	497,866,162	671,300	498,537,462
TOTAL	29,191,533	7,368,166	90,533	0	425,900	0	609,531,361	2,182,300	611,713,661

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<u>KANDIYOHI</u>									
CITY	132,901,834	33,174,099	1,359,166	0	3,745,900	0	796,891,391	6,703,400	803,594,791
TOWN	25,655,165	4,902,798	1,834,865	0	3,225,000	0	1,331,512,340	17,718,600	1,349,230,940
TOTAL	158,556,999	38,076,897	3,194,031	0	6,970,900	0	2,128,403,731	24,422,000	2,152,825,731
<u>KITTSOON</u>									
CITY	7,500,899	120,600	838,899	0	777,100	0	52,134,078	4,021,900	56,155,978
TOWN	1,588,598	1,000	39,637,731	0	4,244,300	0	312,742,365	50,210,600	362,952,965
TOTAL	9,089,497	121,600	40,476,630	0	5,021,400	0	364,876,443	54,232,500	419,108,943
<u>KOOCHICHING</u>									
CITY	28,131,234	46,953,300	4,033,633	0	2,833,333	0	226,522,059	5,245,100	231,767,159
TOWN	3,141,301	262,800	1,627,300	0	4,421,500	0	250,337,791	5,359,900	255,697,691
TOTAL	31,272,535	47,216,100	5,660,933	0	7,254,833	0	476,859,850	10,605,000	487,464,850
<u>LAC QUI PARLE</u>									
CITY	6,813,498	7,864,333	292,633	0	300,100	0	74,635,250	3,054,600	77,689,850
TOWN	1,518,933	2,818,733	905,431	0	1,920,400	0	445,401,129	3,110,600	448,511,729
TOTAL	8,332,431	10,683,066	1,198,064	0	2,220,500	0	520,036,379	6,165,200	526,201,579
<u>LAKE</u>									
CITY	25,483,033	717,533	251,767	0	656,100	0	160,793,188	1,968,600	162,761,788
TOWN	6,896,599	6,794,400	5,523,666	0	6,354,300	0	457,032,449	5,038,600	462,071,049
TOTAL	32,379,632	7,511,933	5,775,433	0	7,010,400	0	617,825,637	7,007,200	624,832,837
<u>LAKE OF THE WOODS</u>									
CITY	9,154,600	3,844,500	231,100	0	176,400	0	33,495,419	893,900	34,389,319
TOWN	3,006,466	807,566	544,566	0	703,800	0	174,374,044	820,900	175,194,944
TOTAL	12,161,066	4,652,066	775,666	0	880,200	0	207,869,463	1,714,800	209,584,263
<u>LE SUEUR</u>									
CITY	44,503,701	32,678,799	2,377,433	0	1,414,200	0	533,150,739	5,422,500	538,573,239
TOWN	9,558,433	10,206,966	1,305,166	0	1,583,500	0	958,895,302	10,076,900	968,972,202
TOTAL	54,062,134	42,885,765	3,682,599	0	2,997,700	0	1,492,046,041	15,499,400	1,507,545,441
<u>LINCOLN</u>									
CITY	6,288,867	1,552,633	522,199	0	123,500	0	65,176,034	1,038,000	66,214,034
TOWN	1,765,631	69,333	24,262,666	0	749,366	0	298,532,557	27,354,900	325,887,457
TOTAL	8,054,498	1,621,966	24,784,865	0	872,866	0	363,708,591	28,392,900	392,101,491
<u>LYON</u>									
CITY	97,383,367	65,115,032	907,700	0	1,592,800	0	648,074,359	6,560,600	654,634,959
TOWN	5,638,731	564,300	18,871,766	0	3,181,800	0	674,043,683	23,345,200	697,388,883
TOTAL	103,022,098	65,679,332	19,779,466	0	4,774,600	0	1,322,118,042	29,905,800	1,352,023,842
<u>MCLEOD</u>									
CITY	121,430,801	56,942,434	391,466	0	422,500	0	944,667,929	3,502,800	948,170,729
TOWN	10,250,599	1,588,499	1,082,465	0	257,900	0	824,785,488	3,226,700	828,012,188
TOTAL	131,681,400	58,530,933	1,473,931	0	680,400	0	1,769,453,417	6,729,500	1,776,182,917
<u>MAHNOMEN</u>									
CITY	22,554,000	0	137,833	0	182,000	0	50,598,038	2,376,900	52,974,938
TOWN	1,001,066	0	425,000	0	1,028,600	0	164,720,582	853,300	165,573,882
TOTAL	23,555,066	0	562,833	0	1,210,600	0	215,318,620	3,230,200	218,548,820

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<u>MARSHALL</u>									
CITY	11,788,033	139,467	188,500	0	760,066	0	82,917,926	3,337,000	86,254,926
TOWN	3,322,997	0	24,066,200	0	4,025,032	0	507,871,742	62,719,900	570,591,642
TOTAL	15,111,030	139,467	24,254,700	0	4,785,098	0	590,789,668	66,056,900	656,846,568
<u>MARTIN</u>									
CITY	68,812,066	18,369,266	344,933	0	1,144,000	0	446,368,077	4,520,100	450,888,177
TOWN	1,961,432	2,541,966	41,224,433	0	1,724,200	0	980,098,056	32,497,100	1,012,595,156
TOTAL	70,773,498	20,911,232	41,569,366	0	2,868,200	0	1,426,466,133	37,017,200	1,463,483,333
<u>MEEKER</u>									
CITY	32,300,600	17,314,433	289,233	0	966,900	0	312,464,759	4,501,400	316,966,159
TOWN	9,452,665	814,600	981,598	0	2,111,966	0	884,950,183	8,409,500	893,359,683
TOTAL	41,753,265	18,129,033	1,270,831	0	3,078,866	0	1,197,414,942	12,910,900	1,210,325,842
<u>MILLE LACS</u>									
CITY	34,906,200	8,397,134	726,133	0	0	0	279,356,663	5,895,400	285,252,063
TOWN	19,614,199	91,933	4,615,365	0	0	0	670,184,109	6,636,300	676,820,409
TOTAL	54,520,399	8,489,067	5,341,498	0	0	0	949,540,772	12,531,700	962,072,472
<u>MORRISON</u>									
CITY	64,263,834	18,219,833	3,244,933	0	1,893,400	0	386,365,810	7,449,000	393,814,810
TOWN	18,256,064	0	10,990,733	0	2,989,100	0	1,018,803,200	18,671,800	1,037,475,000
TOTAL	82,519,898	18,219,833	14,235,666	0	4,882,500	0	1,405,169,010	26,120,800	1,431,289,810
<u>MOWER</u>									
CITY	98,000,966	27,127,733	1,945,233	0	412,100	0	840,728,009	4,179,200	844,907,209
TOWN	8,167,198	163,500	3,590,899	0	832,000	0	955,861,942	30,134,600	985,996,542
TOTAL	106,168,164	27,291,233	5,536,132	0	1,244,100	0	1,796,589,951	34,313,800	1,830,903,751
<u>MURRAY</u>									
CITY	12,406,700	3,198,266	100,800	0	0	0	102,469,110	2,194,400	104,663,510
TOWN	2,783,732	906,932	3,491,665	0	0	0	637,712,416	16,397,400	654,109,816
TOTAL	15,190,432	4,105,198	3,592,465	0	0	0	740,181,526	18,591,800	758,773,326
<u>NICOLLET</u>									
CITY	90,309,499	72,716,200	728,466	0	0	0	932,548,829	6,309,900	938,858,729
TOWN	1,879,999	1,687,467	3,171,565	0	0	0	755,249,481	13,055,300	768,304,781
TOTAL	92,189,498	74,403,667	3,900,031	0	0	0	1,687,798,310	19,365,200	1,707,163,510
<u>NOBLES</u>									
CITY	71,575,667	27,400,799	170,100	0	777,633	0	411,549,000	3,631,200	415,180,200
TOWN	4,362,432	2,534,033	1,150,433	0	713,366	0	732,026,386	2,613,300	734,639,686
TOTAL	75,938,099	29,934,832	1,320,533	0	1,490,999	0	1,143,575,386	6,244,500	1,149,819,886
<u>NORMAN</u>									
CITY	8,874,600	0	313,200	0	963,166	0	71,662,472	1,063,100	72,725,572
TOWN	2,344,300	0	4,230,333	0	774,532	0	378,941,116	2,122,900	381,064,016
TOTAL	11,218,900	0	4,543,533	0	1,737,698	0	450,603,588	3,186,000	453,789,588
<u>OLMSTED</u>									
CITY	1,003,512,801	99,125,433	2,635,233	0	1,127,900	0	5,004,276,849	26,314,800	5,030,591,649
TOWN	29,694,630	3,491,066	13,357,199	0	941,300	0	1,626,280,091	9,716,000	1,635,996,091
TOTAL	1,033,207,431	102,616,499	15,992,432	0	2,069,200	0	6,630,556,940	36,030,800	6,666,587,740

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<u>OTTER TAIL</u>									
CITY	152,457,900	30,781,766	33,307,233	0	1,884,300	0	838,390,829	24,366,700	862,757,529
TOWN	28,886,326	705,865	10,082,066	0	6,837,600	0	2,466,536,215	14,077,800	2,480,614,015
TOTAL	181,344,226	31,487,631	43,389,299	0	8,721,900	0	3,304,927,044	38,444,500	3,343,371,544
<u>PENNINGTON</u>									
CITY	31,393,000	6,310,467	521,100	0	354,533	0	189,275,112	3,408,500	192,683,612
TOWN	4,395,132	0	1,961,600	0	741,566	0	203,569,581	31,824,300	235,393,881
TOTAL	35,788,132	6,310,467	2,482,700	0	1,096,099	0	392,844,693	35,232,800	428,077,493
<u>PINE</u>									
CITY	78,719,400	4,967,033	1,674,066	0	1,682,100	0	323,911,802	9,451,500	333,363,302
TOWN	10,197,198	333,900	4,821,765	0	4,193,133	0	888,039,231	11,878,800	899,918,031
TOTAL	88,916,598	5,300,933	6,495,831	0	5,875,233	0	1,211,951,033	21,330,300	1,233,281,333
<u>PIPESTONE</u>									
CITY	21,146,233	9,170,799	2,362,133	0	679,600	5,000	163,567,054	6,371,200	169,938,254
TOWN	1,701,200	3,353,899	15,801,399	0	1,963,200	383,600	373,218,174	6,907,200	380,125,374
TOTAL	22,847,433	12,524,698	18,163,532	0	2,642,800	388,600	536,785,228	13,278,400	550,063,628
<u>POLK</u>									
CITY	72,558,934	17,665,733	941,100	0	3,039,400	0	496,659,291	13,733,400	510,392,691
TOWN	8,939,395	6,506,600	8,483,800	0	9,448,566	1,300	1,009,319,122	33,385,000	1,042,704,122
TOTAL	81,498,329	24,172,333	9,424,900	0	12,487,966	1,300	1,505,978,413	47,118,400	1,553,096,813
<u>POPE</u>									
CITY	17,520,767	2,979,367	653,966	0	550,300	0	143,851,983	7,090,700	150,942,683
TOWN	4,896,666	1,262,733	964,599	0	1,637,499	1,300	498,562,851	6,382,500	504,945,351
TOTAL	22,417,433	4,242,100	1,618,565	0	2,187,799	1,300	642,414,834	13,473,200	655,888,034
<u>RAMSEY</u>									
CITY	4,235,146,364	1,121,398,598	110,065,499	0	45,249,233	0	24,589,009,871	419,195,100	25,008,204,971
TOWN	37,023,100	54,026,833	1,720,600	0	2,003,300	0	777,001,680	2,604,800	779,606,480
TOTAL	4,272,169,464	1,175,425,431	111,786,099	0	47,252,533	0	25,366,011,551	421,799,900	25,787,811,451
<u>RED LAKE</u>									
CITY	3,725,033	219,800	478,100	0	166,000	0	36,020,507	4,053,300	40,073,807
TOWN	492,900	0	8,651,233	0	619,000	0	109,617,723	21,005,100	130,622,823
TOTAL	4,217,933	219,800	9,129,333	0	785,000	0	145,638,230	25,058,400	170,696,630
<u>REDWOOD</u>									
CITY	35,631,298	14,161,499	657,067	0	228,400	0	272,209,689	3,584,100	275,793,789
TOWN	4,903,364	2,051,633	1,644,231	0	818,600	0	883,248,973	2,277,500	885,526,473
TOTAL	40,534,662	16,213,132	2,301,298	0	1,047,000	0	1,155,458,662	5,861,600	1,161,320,262
<u>RENVILLE</u>									
CITY	24,479,101	22,356,968	1,673,065	0	289,800	0	252,455,855	3,668,000	256,123,855
TOWN	4,461,964	22,406,866	14,902,965	0	631,732	0	1,142,397,857	17,141,100	1,159,538,957
TOTAL	28,941,065	44,763,834	16,576,030	0	921,532	0	1,394,853,712	20,809,100	1,415,662,812
<u>RICE</u>									
CITY	215,546,599	41,929,533	3,672,933	0	2,212,000	2,300	1,536,943,658	19,637,000	1,556,580,658
TOWN	11,798,064	973,900	6,292,000	0	945,900	0	1,277,166,062	16,356,600	1,293,522,662
TOTAL	227,344,663	42,903,433	9,964,933	0	3,157,900	2,300	2,814,109,720	35,993,600	2,850,103,320

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<u>ROCK</u>									
CITY	22,630,032	9,850,200	4,900	0	118,200	0	179,664,578	1,651,300	181,315,878
TOWN	1,675,164	1,461,100	1,749,332	0	1,257,066	0	495,513,977	1,157,900	496,671,877
TOTAL	24,305,196	11,311,300	1,754,232	0	1,375,266	0	675,178,555	2,809,200	677,987,755
<u>ROSEAU</u>									
CITY	31,674,400	13,939,500	1,223,400	0	283,033	0	161,731,910	2,722,600	164,454,510
TOWN	5,316,463	854,699	12,915,565	0	907,499	0	428,330,462	6,420,500	434,750,962
TOTAL	36,990,863	14,794,199	14,138,965	0	1,190,532	0	590,062,372	9,143,100	599,205,472
<u>ST. LOUIS</u>									
CITY	657,965,933	139,240,332	83,437,632	2,460,000	30,332,633	0	4,637,813,459	99,818,300	4,737,631,759
TOWN	32,346,666	20,023,326	38,010,662	515,800	43,721,300	0	2,733,601,186	96,382,200	2,829,983,386
TOTAL	690,312,599	159,263,658	121,448,294	2,975,800	74,053,933	0	7,371,414,645	196,200,500	7,567,615,145
<u>SCOTT</u>									
CITY	326,462,800	419,980,600	20,348,299	0	3,272,733	0	4,670,296,856	33,886,200	4,704,183,056
TOWN	39,101,831	8,714,166	5,540,266	0	2,122,300	0	1,614,248,498	13,831,300	1,628,079,798
TOTAL	365,564,631	428,694,766	25,888,565	0	5,395,033	0	6,284,545,354	47,717,500	6,332,262,854
<u>SHERBURNE</u>									
CITY	219,031,066	78,443,766	640,583,200	0	2,954,400	100	2,318,269,750	25,908,000	2,344,177,750
TOWN	36,643,099	2,226,600	5,847,033	0	2,928,400	0	1,697,281,135	24,840,900	1,722,122,035
TOTAL	255,674,165	80,670,366	646,430,233	0	5,882,800	100	4,015,550,885	50,748,900	4,066,299,785
<u>SIBLEY</u>									
CITY	17,255,733	11,070,133	964,700	0	0	0	211,186,553	2,360,700	213,547,253
TOWN	2,421,831	1,541,399	886,132	0	0	30,200	836,887,186	13,143,300	850,030,486
TOTAL	19,677,564	12,611,532	1,850,832	0	0	30,200	1,048,073,739	15,504,000	1,063,577,739
<u>STEARNS</u>									
CITY	736,080,867	174,788,966	6,024,363	0	5,097,700	0	3,704,910,289	49,985,200	3,754,895,489
TOWN	51,479,963	11,053,433	8,018,964	0	2,693,600	0	2,279,325,290	19,093,000	2,298,418,290
TOTAL	787,560,830	185,842,399	14,043,327	0	7,791,300	0	5,984,235,579	69,078,200	6,053,313,779
<u>STEELE</u>									
CITY	164,525,066	69,721,067	5,193,533	0	1,735,500	0	1,172,515,885	3,119,200	1,175,635,085
TOWN	10,051,499	3,455,866	8,596,732	0	2,450,500	0	704,246,782	15,858,000	720,104,782
TOTAL	174,576,565	73,176,933	13,790,265	0	4,186,000	0	1,876,762,667	18,977,200	1,895,739,867
<u>STEVENS</u>									
CITY	28,097,866	1,854,699	533,532	0	1,045,900	0	158,993,335	4,803,900	163,797,235
TOWN	4,079,899	0	1,110,867	0	2,640,000	0	373,812,754	18,170,100	391,982,854
TOTAL	32,177,765	1,854,699	1,644,399	0	3,685,900	0	532,806,089	22,974,000	555,780,089
<u>SWIFT</u>									
CITY	43,881,467	3,238,634	247,233	0	1,445,700	0	171,496,716	3,808,800	175,305,516
TOWN	6,267,399	4,745,033	4,396,832	0	2,972,500	0	488,516,716	17,564,000	506,080,716
TOTAL	50,148,866	7,983,667	4,644,065	0	4,418,200	0	660,013,432	21,372,800	681,386,232
<u>TODD</u>									
CITY	34,422,967	3,418,466	303,199	0	454,100	0	196,777,628	4,317,700	201,095,328
TOWN	5,687,962	167,732	4,567,364	0	3,096,200	0	693,463,365	6,631,500	700,094,865
TOTAL	40,110,929	3,586,198	4,870,563	0	3,550,300	0	890,240,993	10,949,200	901,190,193

TABLE 29
2001 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<u>TRAVERSE</u>									
CITY	4,919,433	2,386,701	532,667	0	163,600	0	44,944,530	1,584,300	46,528,830
TOWN	960,032	261,200	1,456,399	0	485,800	0	342,336,107	13,863,100	356,199,207
TOTAL	5,879,465	2,647,901	1,989,066	0	649,400	0	387,280,637	15,447,400	402,728,037
<u>WABASHA</u>									
CITY	53,169,501	18,045,133	986,599	0	694,200	0	473,990,257	6,578,000	480,568,257
TOWN	5,581,664	0	1,299,699	0	705,600	0	667,995,821	3,040,300	671,036,121
TOTAL	58,751,165	18,045,133	2,286,298	0	1,399,800	0	1,141,986,078	9,618,300	1,151,604,378
<u>WADENA</u>									
CITY	30,611,833	8,530,933	916,500	0	1,144,900	0	181,970,779	4,874,600	186,845,379
TOWN	2,838,464	196,200	3,514,466	0	1,065,000	0	244,074,471	8,967,900	253,042,371
TOTAL	33,450,297	8,727,133	4,430,966	0	2,209,900	0	426,045,250	13,842,500	439,887,750
<u>WASECA</u>									
CITY	38,570,800	16,139,766	1,537,233	0	430,300	0	376,964,560	3,721,400	380,685,960
TOWN	3,671,565	1,939,466	1,846,466	0	1,203,600	0	686,155,882	17,705,000	703,860,882
TOTAL	42,242,365	18,079,232	3,383,699	0	1,633,900	0	1,063,120,442	21,426,400	1,084,546,842
<u>WASHINGTON</u>									
CITY	1,392,269,497	96,294,400	98,450,398	0	4,372,700	0	12,410,157,952	146,648,000	12,556,805,952
TOWN	24,952,098	426,200	520,300	0	2,000,800	0	1,505,780,419	17,104,200	1,522,884,619
TOTAL	1,417,221,595	96,720,600	98,970,698	0	6,373,500	0	13,915,938,371	163,752,200	14,079,690,571
<u>WATONWAN</u>									
CITY	19,444,865	11,235,234	39,500	0	849,900	0	169,890,193	1,763,500	171,653,693
TOWN	1,785,033	2,338,600	1,476,233	0	1,400,600	0	514,623,147	5,143,500	519,766,647
TOTAL	21,229,898	13,573,834	1,515,733	0	2,250,500	0	684,513,340	6,907,000	691,420,340
<u>WILKIN</u>									
CITY	14,322,300	0	54,733	0	1,574,300	0	110,223,133	3,046,400	113,269,533
TOWN	3,730,332	0	366,666	0	4,318,166	0	512,538,980	2,158,800	514,697,780
TOTAL	18,052,632	0	421,399	0	5,892,466	0	622,762,113	5,205,200	627,967,313
<u>WINONA</u>									
CITY	181,916,300	71,199,800	4,211,033	0	2,268,400	0	1,363,052,266	17,863,600	1,380,915,866
TOWN	9,106,399	1,311,099	1,670,933	0	1,850,500	0	778,278,622	1,665,300	779,943,922
TOTAL	191,022,699	72,510,899	5,881,966	0	4,118,900	0	2,141,330,888	19,528,900	2,160,859,788
<u>WRIGHT</u>									
CITY	313,655,733	74,608,532	259,901,265	0	3,594,833	0	3,171,501,112	33,852,300	3,205,353,412
TOWN	28,907,466	5,191,566	48,881,865	0	3,115,933	0	2,210,809,881	19,714,900	2,230,524,781
TOTAL	342,563,199	79,800,098	308,783,130	0	6,710,766	0	5,382,310,993	53,567,200	5,435,878,193
<u>YELLOW MEDICINE</u>									
CITY	18,657,833	6,123,033	390,966	0	513,100	0	135,866,874	3,734,800	139,601,674
TOWN	2,037,030	2,480,866	1,504,264	0	1,955,000	0	556,560,208	5,003,200	561,563,408
TOTAL	20,694,863	8,603,899	1,895,230	0	2,468,100	0	692,427,082	8,738,000	701,165,082
<u>STATE TOTAL</u>									
CITY	32,147,957,547	10,838,051,471	2,472,810,624	2,711,100	291,372,562	413,900	213,439,308,268	2,731,338,267	216,170,646,535
TOWN	1,072,363,717	339,908,862	721,287,238	670,550	213,960,551	827,400	74,683,179,252	1,383,587,200	76,066,766,452
TOTAL	33,220,321,264	11,177,960,333	3,194,097,862	3,381,650	505,333,113	1,241,300	288,122,487,520	4,114,925,467	292,237,412,987

TABLE 30 GREEN ACRES EFFECT ON FARM LAND MARKET VALUE TAXES PAYABLE 2002
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COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
AITKIN	0	92,315,800	92,315,800	0
ANOKA	46,240	276,729,000	162,084,300	114,576,700
BECKER	12,601	294,938,140	290,746,140	4,192,000
BELTRAMI	2,248	107,926,650	106,322,350	1,604,300
BENTON	0	232,890,300	232,890,300	0
BIG STONE	0	192,218,880	192,218,880	0
BLUE EARTH	2,928	787,165,876	784,178,600	2,987,276
BROWN	0	587,167,200	587,167,200	0
CARLTON	0	75,740,900	75,740,900	0
CARVER	29,747	423,312,850	335,840,450	87,472,400
CASS	0	121,698,500	121,698,500	0
CHIPPEWA	3,059	422,687,700	419,999,900	2,687,800
CHISAGO	116,554	387,471,200	233,998,800	153,416,800
CLAY	1,123	463,910,200	463,522,200	388,000
CLEARWATER	0	89,333,462	89,333,462	0
COOK	0	2,276,500	2,276,500	0
COTTONWOOD	0	559,444,600	559,444,600	0
CROW WING	0	123,370,700	123,370,700	0
DAKOTA	119,208	630,838,300	410,723,100	220,092,100
DODGE	0	446,843,300	446,843,300	0
DOUGLAS	5,816	250,558,300	245,077,800	5,480,500
FARIBAULT	0	697,287,100	697,287,100	0
FILLMORE	245,147	626,965,290	582,211,290	44,754,000
FREEBORN	0	687,864,722	687,864,722	0
GOODHUE	3,263	677,972,600	676,178,400	1,794,200
GRANT	0	284,274,650	284,274,650	0
HENNEPIN	19,228	576,651,100	294,755,100	281,552,900
HOUSTON	193,651	320,115,590	272,003,690	48,111,900
HUBBARD	5,035	116,355,690	113,787,790	2,567,900
ISANTI	158,216	369,867,800	212,403,600	157,428,200
ITASCA	0	35,976,200	35,976,200	0
JACKSON	0	672,937,632	672,937,632	0
KANABEC	46,138	153,546,800	145,066,300	9,158,200
KANDIYOHI	5,189	504,973,105	503,944,005	1,029,100
KITTSOON	0	225,921,050	225,921,050	0
KOOCHICHIING	0	35,927,300	35,927,300	0
LAC QUI PARLE	0	370,140,000	370,140,000	0
LAKE	0	1,527,200	1,527,200	0
LAKE OF WOODS	1,095	29,416,200	27,759,200	1,657,000
LE SUEUR	17	434,684,000	434,606,800	77,200
LINCOLN	0	200,319,050	200,319,050	0
LYON	2,059	481,385,400	475,873,300	5,512,100
MCLEOD	0	456,098,820	456,098,820	0
MAHNOMEN	0	95,152,700	95,152,700	0
MARSHALL	0	384,736,875	384,736,875	0

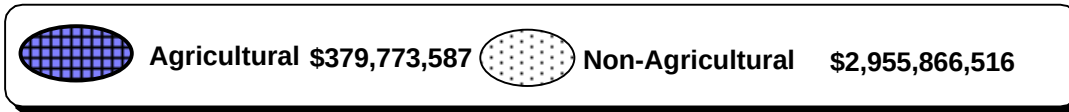
TABLE 30 GREEN ACRES EFFECT ON FARM LAND MARKET VALUE TAXES PAYABLE 2002

COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
MARTIN	11	777,297,860	777,297,860	0
MEEKER	0	412,577,100	412,577,100	0
MILLE LACS	0	135,206,710	135,206,710	0
MORRISON	6,372	409,002,245	402,404,145	6,598,100
MOWER	0	715,895,230	715,895,230	0
MURRAY	0	494,604,600	494,604,600	0
NICOLLET	4,853	561,001,375	544,190,875	16,810,500
NOBLES	15	609,074,000	608,765,000	309,000
NORMAN	0	316,782,400	316,782,400	0
OLMSTED	0	535,639,240	535,639,240	0
OTTER TAIL	30,582	715,951,600	681,178,300	34,773,300
PENNINGTON	0	99,224,800	99,224,800	0
PINE	106,973	254,733,630	223,839,130	30,894,500
PIPESTONE	0	283,757,900	283,757,900	0
POLK	0	702,232,970	702,232,970	0
POPE	0	250,765,850	250,765,850	0
RAMSEY	307	32,434,400	14,943,800	17,490,600
RED LAKE	0	72,119,000	72,119,000	0
REDWOOD	0	759,237,860	759,237,860	0
RENVILLE	0	955,165,400	955,165,400	0
RICE	41,671	595,799,370	572,383,370	23,404,100
ROCK	0	432,480,950	432,480,950	0
ROSEAU	0	183,289,100	183,289,100	0
ST LOUIS	0	58,029,300	58,029,300	0
SCOTT	86,312	412,726,600	365,197,700	47,080,400
SHERBURNE	146,844	346,902,180	200,438,480	146,463,700
SIBLEY	0	630,328,482	630,328,482	0
STEARNS	609	675,889,035	673,344,335	2,442,800
STEELE	347	414,957,953	413,321,353	1,636,600
STEVENS	0	284,047,600	284,047,600	0
SWIFT	0	392,155,194	392,155,194	0
TODD	0	233,648,750	233,648,750	0
TRAVERSE	0	300,697,200	300,697,200	0
WABASHA	1,448	405,097,000	403,250,400	1,846,600
WADENA	0	99,731,300	99,731,300	0
WASECA	0	446,134,700	446,134,700	0
WASHINGTON	63,129	671,831,604	336,746,404	335,033,300
WATONWAN	0	425,411,240	425,411,240	0
WILKIN	0	449,380,870	449,380,870	0
WINONA	185,669	496,612,320	407,866,920	88,745,400
WRIGHT	306,809	985,958,400	509,380,500	476,577,900
YELLOW MEDICINE	0	438,670,470	438,670,470	0
STATEWIDE	2,000,513	33,481,419,020	31,104,309,344	2,376,647,376

Total Net Tax Capacity Value of Real and Personal Property By Legal Class for Assessment Year 2001

Total Net Tax Capacity Value = \$3,415,819,152

Real Property



Personal Property

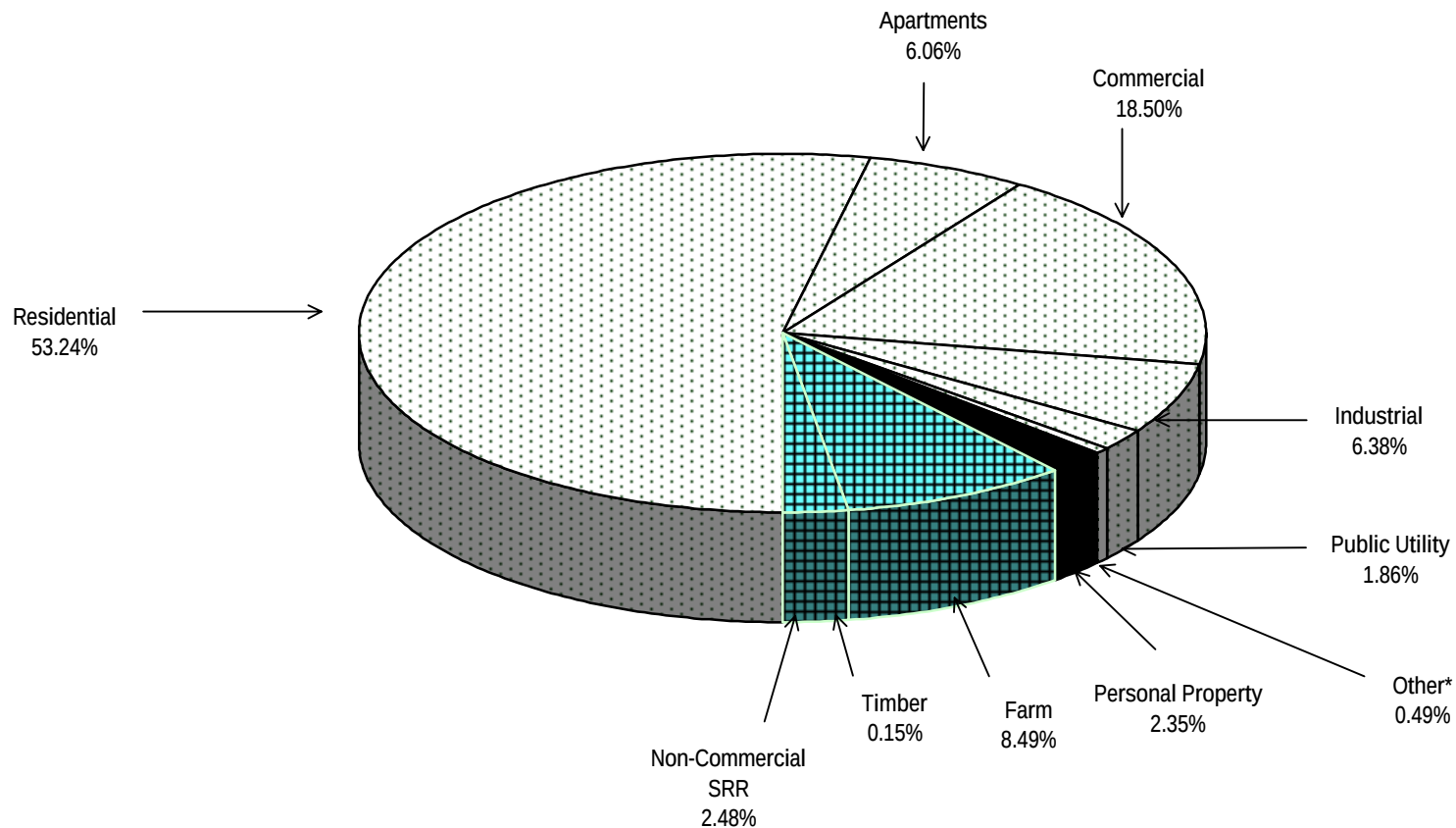


Figure 2

* Other includes Commercial Seasonal Recreational Residential, Railroad, Minerals, and Golf Courses

TABLE 31 PART A
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K UP TO 320 ACRES	TO \$76K OVER 320 ACRES	\$76-115K UP TO 320 ACRES	\$76-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(1.65%)	(1.65%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
<u>AITKIN</u>									
CITY	0	1,858	0	0	0	546	0	0	71
TOWN	2,810	497,925	30,087	6,000	216	177,181	421	21,766	3,176
TOTAL	2,810	499,783	30,087	6,000	216	177,727	421	21,766	3,247
<u>ANOKA</u>									
CITY	360	284,922	167,668	131,007	0	72,565	0	15,585	0
TOWN	72	173,314	111,563	94,701	0	41,866	0	8,270	0
TOTAL	432	458,236	279,231	225,708	0	114,431	0	23,855	0
<u>BECKER</u>									
CITY	0	2,482	644	379	0	668	0	0	0
TOWN	1,553	816,298	110,740	54,770	522	322,890	61	70,394	3,064
TOTAL	1,553	818,780	111,384	55,149	522	323,558	61	70,394	3,064
<u>BELTRAMI</u>									
CITY	0	11,894	930	273	0	2,237	0	173	113
TOWN	846	445,586	26,004	19,797	508	194,565	2,680	17,465	13,377
TOTAL	846	457,480	26,934	20,070	508	196,802	2,680	17,638	13,490
<u>BENTON</u>									
CITY	0	4,977	1,411	0	0	2,092	0	535	0
TOWN	65	816,122	211,846	75,828	7	287,594	0	72,703	0
TOTAL	65	821,099	213,257	75,828	7	289,686	0	73,238	0
<u>BIG STONE</u>									
CITY	0	9,893	1,866	142	0	600	0	43	0
TOWN	74	149,215	2,835	629	0	129,705	3	56,373	239
TOTAL	74	159,108	4,701	771	0	130,305	3	56,416	239
<u>BLUE EARTH</u>									
CITY	0	9,080	4,285	2,875	0	1,552	0	541	0
TOWN	648	976,787	313,190	161,531	216	367,258	708	165,343	141
TOTAL	648	985,867	317,475	164,406	216	368,810	708	165,884	141
<u>BROWN</u>									
CITY	0	10,255	2,095	1,595	0	2,081	0	622	0
TOWN	388	584,385	67,327	19,667	44	318,637	0	150,628	0
TOTAL	388	594,640	69,422	21,262	44	320,718	0	151,250	0
<u>CARLTON</u>									
CITY	0	16,621	1,206	0	0	4,367	6	304	137
TOWN	565	462,336	62,474	12,707	206	136,572	502	8,431	2,393
TOTAL	565	478,957	63,680	12,707	206	140,939	508	8,735	2,530
<u>CARVER</u>									
CITY	0	37,719	22,699	100,533	0	11,412	0	4,031	0
TOWN	360	876,555	372,629	353,926	0	293,039	0	102,084	0
TOTAL	360	914,274	395,328	454,459	0	304,451	0	106,115	0
<u>CASS</u>									
CITY	0	9,331	1,419	650	0	2,720	0	175	55
TOWN	581	357,533	31,770	12,533	118	150,711	574	13,925	8,356
TOTAL	581	366,864	33,189	13,183	118	153,431	574	14,100	8,411

TABLE 31 PART A
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS										
COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND					
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K UP TO 320 ACRES	TO \$76K OVER 320 ACRES	\$76-115K UP TO 320 ACRES	\$76-115K OVER 320 ACRES	
	(0.45%)	(1.00%)	(1.65%)	(1.65%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)	
<u>CHIPPEWA</u>										
CITY	0	4,390	947	0	0	1,814	0	388	0	
TOWN	442	397,473	59,091	22,866	62	206,328	0	95,124	0	
TOTAL	442	401,863	60,038	22,866	62	208,142	0	95,512	0	
<u>CHISAGO</u>										
CITY	288	186,346	80,032	42,699	0	39,570	0	5,023	0	
TOWN	1,260	1,169,639	525,925	303,956	36	270,775	0	44,715	0	
TOTAL	1,548	1,355,985	605,957	346,655	36	310,345	0	49,738	0	
<u>CLAY</u>										
CITY	0	8,192	264	0	0	1,698	0	160	0	
TOWN	648	645,238	152,541	57,958	0	252,731	155	98,965	1,538	
TOTAL	648	653,430	152,805	57,958	0	254,429	155	99,125	1,538	
<u>CLEARWATER</u>										
CITY	0	3,940	423	0	0	1,357	0	16	0	
TOWN	529	414,930	34,837	9,276	119	170,162	817	18,302	10,765	
TOTAL	529	418,870	35,260	9,276	119	171,519	817	18,318	10,765	
<u>COOK</u>										
CITY	0	0	0	0	0	0	0	0	0	
TOWN	0	9,216	3,601	739	0	3,686	0	908	0	
TOTAL	0	9,216	3,601	739	0	3,686	0	908	0	
<u>COTTONWOOD</u>										
CITY	144	10,070	129	0	0	751	0	44	0	
TOWN	512	335,239	21,430	4,563	208	232,150	0	108,081	0	
TOTAL	656	345,309	21,559	4,563	208	232,901	0	108,125	0	
<u>CROW WING</u>										
CITY	0	21,084	6,451	4,634	0	7,669	0	1,405	0	
TOWN	849	499,701	107,480	40,303	15	172,998	3	32,085	1,399	
TOTAL	849	520,785	113,931	44,937	15	180,667	3	33,490	1,399	
<u>DAKOTA</u>										
CITY	0	106,821	76,415	85,949	0	33,399	0	8,910	0	
TOWN	504	704,508	540,545	695,580	388	213,477	0	75,445	0	
TOTAL	504	811,329	616,960	781,529	388	246,876	0	84,355	0	
<u>DODGE</u>										
CITY	0	4,970	2,244	1,944	0	1,895	0	655	0	
TOWN	144	624,731	156,440	66,619	0	235,849	0	97,548	0	
TOTAL	144	629,701	158,684	68,563	0	237,744	0	98,203	0	
<u>DOUGLAS</u>										
CITY	0	18,211	3,859	259	0	4,018	0	213	0	
TOWN	706	791,009	172,737	66,903	0	300,266	0	86,543	37	
TOTAL	706	809,220	176,596	67,162	0	304,284	0	86,756	37	
<u>FARIBAULT</u>										
CITY	0	10,591	976	3,552	0	3,991	0	562	0	
TOWN	284	531,521	38,350	2,978	4	287,350	0	136,195	0	
TOTAL	284	542,112	39,326	6,530	4	291,341	0	136,757	0	

TABLE 31 PART A
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K UP TO 320 ACRES	TO \$76K OVER 320 ACRES	\$76-115K UP TO 320 ACRES	\$76-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(1.65%)	(1.65%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
<u>FILLMORE</u>									
CITY	0	50,734	8,602	3,740	0	17,979	0	4,975	44
TOWN	628	873,168	88,676	22,788	73	408,343	0	168,211	38
TOTAL	628	923,902	97,278	26,528	73	426,322	0	173,186	82
<u>FREEBORN</u>									
CITY	0	5,364	0	25	0	1,921	0	319	0
TOWN	908	718,503	65,923	83,227	29	366,474	0	161,962	0
TOTAL	908	723,867	65,923	83,252	29	368,395	0	162,281	0
<u>GOODHUE</u>									
CITY	0	36,362	16,199	8,308	0	10,301	0	2,605	0
TOWN	504	1,371,283	530,060	399,671	0	460,668	0	181,252	0
TOTAL	504	1,407,645	546,259	407,979	0	470,969	0	183,857	0
<u>GRANT</u>									
CITY	0	6,635	241	0	0	2,861	0	1,020	0
TOWN	195	242,163	31,242	12,688	0	143,833	0	63,943	86
TOTAL	195	248,798	31,483	12,688	0	146,694	0	64,963	86
<u>HENNEPIN</u>									
CITY	144	468,194	345,240	555,186	0	158,857	0	44,918	0
TOWN	0	51,144	37,105	41,567	0	17,713	0	4,732	0
TOTAL	144	519,338	382,345	596,753	0	176,570	0	49,650	0
<u>HOUSTON</u>									
CITY	0	10,559	3,278	2,329	0	3,226	0	680	0
TOWN	814	592,811	52,230	13,192	50	294,143	0	110,075	91
TOTAL	814	603,370	55,508	15,521	50	297,369	0	110,755	91
<u>HUBBARD</u>									
CITY	0	3,044	0	0	0	637	0	0	0
TOWN	134	324,286	45,028	21,120	10	119,524	9	19,158	1,817
TOTAL	134	327,330	45,028	21,120	10	120,161	9	19,158	1,817
<u>ISANTI</u>									
CITY	0	3,892	497	0	0	1,093	0	190	0
TOWN	1,512	1,312,317	537,554	312,918	0	322,082	0	43,821	0
TOTAL	1,512	1,316,209	538,051	312,918	0	323,175	0	44,011	0
<u>ITASCA</u>									
CITY	0	3,796	1,177	0	0	1,135	0	45	66
TOWN	360	302,547	36,723	7,224	0	99,549	723	9,940	3,183
TOTAL	360	306,343	37,900	7,224	0	100,684	723	9,985	3,249
<u>JACKSON</u>									
CITY	0	6,946	1,819	1,191	0	1,779	0	143	0
TOWN	419	499,368	36,655	6,550	13	276,943	0	128,617	0
TOTAL	419	506,314	38,474	7,741	13	278,722	0	128,760	0
<u>KANABEC</u>									
CITY	0	11,580	2,792	688	0	2,531	0	349	0
TOWN	1,551	622,678	95,226	31,899	62	221,804	16	42,712	553
TOTAL	1,551	634,258	98,018	32,587	62	224,335	16	43,061	553

TABLE 31 PART A
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K UP TO 320 ACRES	TO \$76K OVER 320 ACRES	\$76-115K UP TO 320 ACRES	\$76-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(1.65%)	(1.65%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
<u>KANDIYOHI</u>									
CITY	0	8,522	1,239	1,622	0	2,449	0	832	0
TOWN	368	741,885	118,164	48,823	0	340,191	0	133,300	56
TOTAL	368	750,407	119,403	50,445	0	342,640	0	134,132	56
<u>KITTSOON</u>									
CITY	0	9,517	0	0	0	1,979	0	83	11
TOWN	64	157,977	2,757	12	80	128,216	3,543	40,056	11,130
TOTAL	64	167,494	2,757	12	80	130,195	3,543	40,139	11,141
<u>KOOCHICHING</u>									
CITY	0	3,989	0	0	0	752	0	0	0
TOWN	468	192,007	6,415	275	109	69,527	1,489	2,424	4,087
TOTAL	468	195,996	6,415	275	109	70,279	1,489	2,424	4,087
<u>LAC QUI PARLE</u>									
CITY	0	1,486	0	0	0	365	0	125	0
TOWN	27	287,136	4,915	2	117	242,423	0	108,551	182
TOTAL	27	288,622	4,915	2	117	242,788	0	108,676	182
<u>LAKE</u>									
CITY	0	0	0	0	0	0	0	0	0
TOWN	0	4,511	76	0	0	2,413	0	37	100
TOTAL	0	4,511	76	0	0	2,413	0	37	100
<u>LAKE OF THE WOODS</u>									
CITY	0	392	0	0	0	491	0	137	0
TOWN	45	103,351	8,307	1,844	10	40,221	1,944	2,646	5,329
TOTAL	45	103,743	8,307	1,844	10	40,712	1,944	2,783	5,329
<u>LE SUEUR</u>									
CITY	0	6,542	2,007	552	0	1,706	0	314	0
TOWN	288	831,741	255,054	98,913	0	292,893	0	117,062	0
TOTAL	288	838,283	257,061	99,465	0	294,599	0	117,376	0
<u>LINCOLN</u>									
CITY	0	9,566	3,568	1,493	0	1,600	0	288	1
TOWN	286	264,605	21,379	5,485	0	177,065	0	71,711	38
TOTAL	286	274,171	24,947	6,978	0	178,665	0	71,999	39
<u>LYON</u>									
CITY	0	6,829	1,586	732	0	1,777	0	424	0
TOWN	144	508,478	85,209	30,782	0	240,474	0	109,320	78
TOTAL	144	515,307	86,795	31,514	0	242,251	0	109,744	78
<u>MCLEOD</u>									
CITY	0	6,958	1,754	92	0	1,709	0	282	0
TOWN	288	903,291	215,938	99,397	0	354,119	0	149,211	0
TOTAL	288	910,249	217,692	99,489	0	355,828	0	149,493	0
<u>MAHNOMEN</u>									
CITY	0	1,048	0	0	0	260	0	0	0
TOWN	215	168,081	9,278	1,114	217	91,178	1,179	27,953	2,922
TOTAL	215	169,129	9,278	1,114	217	91,438	1,179	27,953	2,922

TABLE 31 PART A
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K UP TO 320 ACRES	TO \$76K OVER 320 ACRES	\$76-115K UP TO 320 ACRES	\$76-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(1.65%)	(1.65%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
<u>MARSHALL</u>									
CITY	0	2,982	0	0	0	652	0	266	60
TOWN	383	366,038	6,559	878	121	282,890	1,781	78,629	18,777
TOTAL	383	369,020	6,559	878	121	283,542	1,781	78,895	18,837
<u>MARTIN</u>									
CITY	144	13,931	3,460	766	0	5,969	0	1,894	0
TOWN	0	561,230	41,466	9,889	0	296,002	0	139,009	0
TOTAL	144	575,161	44,926	10,655	0	301,971	0	140,903	0
<u>MEEKER</u>									
CITY	0	5,875	1,969	615	0	1,764	0	693	0
TOWN	0	811,213	170,057	61,070	0	307,273	0	112,127	0
TOTAL	0	817,088	172,026	61,685	0	309,037	0	112,820	0
<u>MILLE LACS</u>									
CITY	0	7,476	1,935	392	0	1,570	0	183	0
TOWN	853	601,503	100,738	37,175	0	203,301	0	33,058	398
TOTAL	853	608,979	102,673	37,567	0	204,871	0	33,241	398
<u>MORRISON</u>									
CITY	0	64,344	7,218	376	0	21,023	0	3,518	23
TOWN	2,092	1,376,651	212,390	64,542	212	532,778	84	126,406	2,054
TOTAL	2,092	1,440,995	219,608	64,918	212	553,801	84	129,924	2,077
<u>MOWER</u>									
CITY	0	16,638	1,917	359	0	4,481	0	1,139	0
TOWN	864	768,524	85,866	63,053	0	343,009	0	150,587	0
TOTAL	864	785,162	87,783	63,412	0	347,490	0	151,726	0
<u>MURRAY</u>									
CITY	100	6,208	1,925	867	44	1,818	0	227	0
TOWN	468	350,265	22,609	2,688	108	242,331	0	111,479	0
TOTAL	568	356,473	24,534	3,555	152	244,149	0	111,706	0
<u>NICOLLET</u>									
CITY	0	5,502	1,618	4,240	0	1,833	0	646	0
TOWN	144	643,911	197,237	93,200	0	235,208	0	106,463	0
TOTAL	144	649,413	198,855	97,440	0	237,041	0	107,109	0
<u>NOBLES</u>									
CITY	0	11,171	2,157	234	0	2,883	0	476	0
TOWN	144	448,553	37,371	8,427	0	285,554	0	131,894	0
TOTAL	144	459,724	39,528	8,661	0	288,437	0	132,370	0
<u>NORMAN</u>									
CITY	0	1,651	0	0	0	367	25	16	70
TOWN	94	209,105	9,630	5,341	0	170,868	180	66,198	2,848
TOTAL	94	210,756	9,630	5,341	0	171,235	205	66,214	2,918
<u>OLMSTED</u>									
CITY	0	14,763	7,258	20,817	0	2,798	0	731	0
TOWN	1,008	1,381,421	535,712	574,892	0	412,737	0	142,098	0
TOTAL	1,008	1,396,184	542,970	595,709	0	415,535	0	142,829	0

TABLE 31 PART A
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BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K UP TO 320 ACRES	TO \$76K OVER 320 ACRES	\$76-115K UP TO 320 ACRES	\$76-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(1.65%)	(1.65%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
<u>OTTER TAIL</u>									
CITY	360	38,237	6,550	3,304	0	11,501	0	1,835	28
TOWN	1,858	1,850,923	285,355	122,521	313	759,777	75	200,700	1,791
TOTAL	2,218	1,889,160	291,905	125,825	313	771,278	75	202,535	1,819
<u>PENNINGTON</u>									
CITY	0	353	0	0	0	38	0	0	0
TOWN	144	258,570	18,584	7,415	0	130,013	1,332	24,377	11,480
TOTAL	144	258,923	18,584	7,415	0	130,051	1,332	24,377	11,480
<u>PINE</u>									
CITY	72	102,080	15,794	9,615	0	30,934	0	3,863	13
TOWN	1,427	890,186	120,845	44,220	85	301,635	445	38,842	4,492
TOTAL	1,499	992,266	136,639	53,835	85	332,569	445	42,705	4,505
<u>PIPESTONE</u>									
CITY	0	16,833	2,837	10	0	5,533	0	1,187	0
TOWN	168	260,424	20,607	9,039	115	170,280	0	71,841	0
TOTAL	168	277,257	23,444	9,049	115	175,813	0	73,028	0
<u>POLK</u>									
CITY	0	6,713	238	0	0	3,053	12	676	0
TOWN	1,169	655,820	41,627	11,952	221	377,640	1,768	123,908	9,227
TOTAL	1,169	662,533	41,865	11,952	221	380,693	1,780	124,584	9,227
<u>POPE</u>									
CITY	0	1,162	0	0	0	334	0	400	0
TOWN	231	431,778	41,731	13,321	0	214,869	0	81,284	230
TOTAL	231	432,940	41,731	13,321	0	215,203	0	81,684	230
<u>RAMSEY</u>									
CITY	0	10,125	6,430	4,876	0	2,205	0	283	0
TOWN	0	0	0	0	0	0	0	0	0
TOTAL	0	10,125	6,430	4,876	0	2,205	0	283	0
<u>RED LAKE</u>									
CITY	0	6,803	0	0	0	1,317	0	137	0
TOWN	0	132,871	1,219	0	0	94,146	553	19,534	7,557
TOTAL	0	139,674	1,219	0	0	95,463	553	19,671	7,557
<u>REDWOOD</u>									
CITY	0	7,686	3,220	3,642	0	2,061	0	480	0
TOWN	304	472,314	20,346	2,334	0	318,794	0	149,326	30
TOTAL	304	480,000	23,566	5,976	0	320,855	0	149,806	30
<u>RENVILLE</u>									
CITY	0	7,609	3,016	421	0	1,714	0	514	0
TOWN	576	625,798	33,667	12,154	0	378,933	0	182,535	157
TOTAL	576	633,407	36,683	12,575	0	380,647	0	183,049	157
<u>RICE</u>									
CITY	144	10,927	4,315	1,035	0	4,964	0	1,589	0
TOWN	720	959,315	261,886	168,423	98	414,802	0	154,492	0
TOTAL	864	970,242	266,201	169,458	98	419,766	0	156,081	0

TABLE 31 PART A
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BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS								
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	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K UP TO 320 ACRES	TO \$76K OVER 320 ACRES	\$76-115K UP TO 320 ACRES	\$76-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(1.65%)	(1.65%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
<u>ROCK</u>									
CITY	0	10,287	911	104	0	3,690	0	1,381	0
TOWN	247	311,606	20,124	5,561	0	172,000	0	73,077	0
TOTAL	247	321,893	21,035	5,665	0	175,690	0	74,458	0
<u>ROSEAU</u>									
CITY	0	3,141	196	0	0	515	0	199	0
TOWN	286	519,352	31,435	3,245	68	254,422	2,678	50,860	23,478
TOTAL	286	522,493	31,631	3,245	68	254,937	2,678	51,059	23,478
<u>ST. LOUIS</u>									
CITY	0	35,795	8,135	6,854	0	7,518	84	359	115
TOWN	1,007	419,107	45,258	12,410	74	114,462	2,392	3,897	3,567
TOTAL	1,007	454,902	53,393	19,264	74	121,980	2,476	4,256	3,682
<u>SCOTT</u>									
CITY	144	75,359	52,808	96,732	0	22,564	0	5,944	0
TOWN	72	1,042,455	612,084	730,954	0	288,530	0	87,029	0
TOTAL	216	1,117,814	664,892	827,686	0	311,094	0	92,973	0
<u>SHERBURNE</u>									
CITY	144	216,491	128,637	107,107	0	33,017	0	3,169	0
TOWN	1,008	1,461,086	780,602	507,469	0	261,511	0	26,391	349
TOTAL	1,152	1,677,577	909,239	614,576	0	294,528	0	29,560	349
<u>SIBLEY</u>									
CITY	0	8,295	2,762	1,921	0	1,650	0	313	0
TOWN	44	754,507	109,437	49,878	0	329,112	0	146,803	0
TOTAL	44	762,802	112,199	51,799	0	330,762	0	147,116	0
<u>STEARNS</u>									
CITY	144	108,821	24,295	15,723	0	43,377	0	11,875	0
TOWN	698	1,870,319	333,113	131,797	22	804,703	0	293,171	0
TOTAL	842	1,979,140	357,408	147,520	22	848,080	0	305,046	0
<u>STEELE</u>									
CITY	0	2,714	10	0	0	1,008	0	203	0
TOWN	1,079	704,971	269,133	136,474	0	254,560	0	112,086	2
TOTAL	1,079	707,685	269,143	136,474	0	255,568	0	112,289	2
<u>STEVENS</u>									
CITY	0	8,209	2,262	290	0	1,832	0	302	0
TOWN	99	248,048	28,752	12,689	0	152,154	0	70,153	7
TOTAL	99	256,257	31,014	12,979	0	153,986	0	70,455	7
<u>SWIFT</u>									
CITY	0	4,589	632	87	0	967	0	506	0
TOWN	484	275,800	10,525	3,312	0	219,403	189	96,076	137
TOTAL	484	280,389	11,157	3,399	0	220,370	189	96,582	137
<u>TODD</u>									
CITY	0	9,299	279	0	0	1,940	0	228	52
TOWN	818	1,105,416	63,613	9,781	0	443,736	155	69,812	3,661
TOTAL	818	1,114,715	63,892	9,781	0	445,676	155	70,040	3,713

TABLE 31 PART A
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	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K UP TO 320 ACRES	TO \$76K OVER 320 ACRES	\$76-115K UP TO 320 ACRES	\$76-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(1.65%)	(1.65%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
<u>TRAVERSE</u>									
CITY	0	3,115	17	0	0	1,514	0	356	0
TOWN	339	152,081	13,581	4,946	0	111,262	0	54,047	0
TOTAL	339	155,196	13,598	4,946	0	112,776	0	54,403	0
<u>WABASHA</u>									
CITY	144	22,369	9,802	2,830	0	4,947	0	1,419	0
TOWN	576	696,545	146,790	75,620	0	275,529	0	117,425	0
TOTAL	720	718,914	156,592	78,450	0	280,476	0	118,844	0
<u>WADENA</u>									
CITY	0	5,113	272	0	0	2,359	0	275	0
TOWN	593	387,279	27,653	7,754	149	160,639	243	22,661	3,826
TOTAL	593	392,392	27,925	7,754	149	162,998	243	22,936	3,826
<u>WASECA</u>									
CITY	0	2,199	644	528	0	611	0	231	0
TOWN	144	565,177	115,924	45,778	0	228,596	0	103,805	0
TOTAL	144	567,376	116,568	46,306	0	229,207	0	104,036	0
<u>WASHINGTON</u>									
CITY	288	387,252	301,243	539,188	0	107,408	0	26,846	0
TOWN	144	444,893	340,830	481,159	0	122,221	0	28,499	37
TOTAL	432	832,145	642,073	1,020,347	0	229,629	0	55,345	37
<u>WATONWAN</u>									
CITY	144	2,809	559	0	0	1,825	0	273	0
TOWN	40	296,218	13,402	1,922	32	195,473	0	91,972	0
TOTAL	184	299,027	13,961	1,922	32	197,298	0	92,245	0
<u>WILKIN</u>									
CITY	0	4,927	768	101	0	1,432	0	556	0
TOWN	109	243,866	29,431	15,239	0	128,874	350	59,181	435
TOTAL	109	248,793	30,199	15,340	0	130,306	350	59,737	435
<u>WINONA</u>									
CITY	0	25,247	9,764	8,418	0	7,007	0	2,183	0
TOWN	360	753,944	178,891	132,946	1	291,825	0	116,981	17
TOTAL	360	779,191	188,655	141,364	1	298,832	0	119,164	17
<u>WRIGHT</u>									
CITY	288	234,782	124,220	122,052	0	66,615	0	17,915	0
TOWN	1,656	1,942,094	977,871	784,792	0	551,045	0	130,571	0
TOTAL	1,944	2,176,876	1,102,091	906,844	0	617,660	0	148,486	0
<u>YELLOW MEDICINE</u>									
CITY	0	7,335	773	566	0	2,610	0	669	0
TOWN	332	458,023	31,585	6,404	0	260,643	0	118,262	218
TOTAL	332	465,358	32,358	6,970	0	263,253	0	118,931	218
<u>STATEWIDE TOTAL</u>									
CITY	3,052	2,972,819	1,506,808	1,906,519	44	835,628	127	193,069	859
TOWN	45,840	52,061,792	11,882,892	7,795,985	5,058	21,569,126	27,052	7,295,533	168,950
TOTAL	48,892	55,034,611	13,389,700	9,702,504	5,102	22,404,754	27,179	7,488,602	169,809

TABLE 31 PART B
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS				FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL	
	LAND				MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	RESIDENTIAL	
	\$115-600K	\$115-600K	OVER \$600K	OVER \$600K				TO \$76K	OVER \$76K
	TO 320 ACRES	OVER 320 ACRES	TO 320 ACRES	OVER 320 ACRES					
	(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)	(1.20%)	(1.65%)
<u>AITKIN</u>									
CITY	0	268	0	0	0	1,355	539	60,729	2,425
TOWN	25,008	30,970	0	0	0	261,564	507,318	4,098,509	734,884
TOTAL	25,008	31,238	0	0	0	262,919	507,857	4,159,238	737,309
<u>ANOKA</u>									
CITY	85,741	0	16,436	19,458	2,360	360,491	1,771	93,205	37,275
TOWN	18,376	0	0	10,631	0	87,050	2,159	104,706	18,565
TOTAL	104,117	0	16,436	30,089	2,360	447,541	3,930	197,911	55,840
<u>BECKER</u>									
CITY	336	368	0	1,517	0	20,364	0	204,499	165,907
TOWN	190,033	241,377	0	124,386	0	753,473	242,456	2,523,321	761,929
TOTAL	190,369	241,745	0	125,903	0	773,837	242,456	2,727,820	927,836
<u>BELTRAMI</u>									
CITY	0	55	0	0	0	1,549	4,561	29,891	2,683
TOWN	12,112	62,539	0	6,729	0	204,254	228,984	1,005,173	230,439
TOTAL	12,112	62,594	0	6,729	0	205,803	233,545	1,035,064	233,122
<u>BENTON</u>									
CITY	1,132	2,536	0	6,461	0	13,595	1,352	462	0
TOWN	241,831	67,617	508	23,274	0	286,276	38,785	107,859	12,718
TOTAL	242,963	70,153	508	29,735	0	299,871	40,137	108,321	12,718
<u>BIG STONE</u>									
CITY	477	1,875	0	2,768	0	5,203	0	6,880	551
TOWN	277,465	310,320	3,398	85,399	0	689,140	0	142,557	6,699
TOTAL	277,942	312,195	3,398	88,167	0	694,343	0	149,437	7,250
<u>BLUE EARTH</u>									
CITY	6,439	515	0	5,227	0	47,432	0	2,650	0
TOWN	2,098,596	83,357	74,988	671,283	0	2,677,167	0	59,664	17,708
TOTAL	2,105,035	83,872	74,988	676,510	0	2,724,599	0	62,314	17,708
<u>BROWN</u>									
CITY	6,323	908	0	1,911	0	27,258	0	0	0
TOWN	1,922,298	112,305	21,126	438,651	0	1,851,745	0	0	0
TOTAL	1,928,621	113,213	21,126	440,562	0	1,879,003	0	0	0
<u>CARLTON</u>									
CITY	333	33	0	0	0	6,702	12,660	12,576	0
TOWN	6,425	8,968	0	0	0	90,789	228,465	451,667	40,019
TOTAL	6,758	9,001	0	0	0	97,491	241,125	464,243	40,019
<u>CARVER</u>									
CITY	31,328	1	2,720	2,371	0	231,290	0	20,899	48,734
TOWN	538,327	32,784	5,459	56,992	0	485,201	0	20,487	16,987
TOTAL	569,655	32,785	8,179	59,363	0	716,491	0	41,386	65,721
<u>CASS</u>									
CITY	0	354	0	0	0	3,009	16,341	964,344	1,869,890
TOWN	4,623	67,925	12	1,553	0	178,340	370,095	5,957,797	3,183,136
TOTAL	4,623	68,279	12	1,553	0	181,349	386,436	6,922,141	5,053,026

TABLE 31 PART B
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS				FARM NON-HOMESTEAD			NON-COMMERCIAL	
	LAND				MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	SEASONAL RECREATIONAL	
	\$115-600K TO 320 ACRES	\$115-600K OVER 320 ACRES	OVER \$600K TO 320 ACRES	OVER \$600K OVER 320 ACRES				RESIDENTIAL	
								TO \$76K	OVER \$76K
(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)	(1.20%)	(1.65%)	
CHIPPEWA									
CITY	4,153	265	0	48	0	17,575	0	129	0
TOWN	979,093	216,408	184	441,079	0	1,738,851	0	1,639	0
TOTAL	983,246	216,673	184	441,127	0	1,756,426	0	1,768	0
CHISAGO									
CITY	16,000	6,513	2,459	735	240	108,209	1,440	62,156	27,589
TOWN	98,895	14,332	2,856	1,842	1,402	317,880	0	430,459	94,700
TOTAL	114,895	20,845	5,315	2,577	1,642	426,089	1,440	492,615	122,289
CLAY									
CITY	1,701	2,191	0	2,554	0	48,090	0	0	0
TOWN	661,284	448,785	0	426,093	308	2,200,506	1,718	26,985	3,991
TOTAL	662,985	450,976	0	428,647	308	2,248,596	1,718	26,985	3,991
CLEARWATER									
CITY	0	128	0	0	0	1,657	67	306	0
TOWN	9,653	67,421	0	4,554	0	183,659	73,848	195,192	6,476
TOTAL	9,653	67,549	0	4,554	0	185,316	73,915	195,498	6,476
COOK									
CITY	0	0	0	0	0	0	251	36,041	15,551
TOWN	1,540	0	0	0	0	965	89,366	2,171,485	2,073,248
TOTAL	1,540	0	0	0	0	965	89,617	2,207,526	2,088,799
COTTONWOOD									
CITY	2,367	0	239	309	0	10,417	0	1,367	2,665
TOWN	1,364,454	173,165	18,767	697,191	0	2,436,095	0	699	0
TOTAL	1,366,821	173,165	19,006	697,500	0	2,446,512	0	2,066	2,665
CROW WING									
CITY	2,232	0	0	0	0	18,187	148,529	3,718,152	3,237,645
TOWN	49,078	51,134	0	1,137	0	118,274	567,800	5,889,437	4,516,211
TOTAL	51,310	51,134	0	1,137	0	136,461	716,329	9,607,589	7,753,856
DAKOTA									
CITY	67,446	5,914	5,866	14,169	0	600,236	0	20,375	15,224
TOWN	634,225	73,026	20,939	177,231	0	890,459	0	10,706	1,569
TOTAL	701,671	78,940	26,805	191,400	0	1,490,695	0	31,081	16,793
DODGE									
CITY	8,711	792	0	4,055	0	11,322	0	0	0
TOWN	1,207,977	76,008	30,323	664,538	1,943	1,348,660	0	0	0
TOTAL	1,216,688	76,800	30,323	668,593	1,943	1,359,982	0	0	0
DOUGLAS									
CITY	626	891	0	0	0	11,644	0	60,547	22,167
TOWN	275,600	146,302	0	34,802	0	506,268	15,746	2,286,939	1,571,959
TOTAL	276,226	147,193	0	34,802	0	517,912	15,746	2,347,486	1,594,126
FARIBAULT									
CITY	13,042	353	0	5,416	0	19,325	0	0	0
TOWN	1,829,833	121,703	10,689	694,964	0	3,365,171	0	17,816	0
TOTAL	1,842,875	122,056	10,689	700,380	0	3,384,496	0	17,816	0

TABLE 31 PART B
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS				FARM NON-HOMESTEAD			NON-COMMERCIAL	
	LAND				MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	SEASONAL RECREATIONAL	
	\$115-600K TO 320 ACRES	\$115-600K OVER 320 ACRES	OVER \$600K TO 320 ACRES	OVER \$600K OVER 320 ACRES				RESIDENTIAL	
								TO \$76K	OVER \$76K
(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)	(1.20%)	(1.65%)	
<u>FILLMORE</u>									
CITY	19,622	12,476	0	5,343	0	58,266	0	7,386	0
TOWN	1,191,118	293,142	0	296,981	0	1,458,141	5,806	76,136	3,092
TOTAL	1,210,740	305,618	0	302,324	0	1,516,407	5,806	83,522	3,092
<u>FREEBORN</u>									
CITY	4,319	244	0	3,616	0	28,288	0	8	0
TOWN	1,866,845	115,356	47,550	607,360	0	2,230,365	0	3,592	0
TOTAL	1,871,164	115,600	47,550	610,976	0	2,258,653	0	3,600	0
<u>GOODHUE</u>									
CITY	27,127	6,588	362	8,141	0	96,536	1,443	31,929	11,672
TOWN	1,663,372	150,809	12,924	358,503	0	1,509,806	26,370	83,874	73,284
TOTAL	1,690,499	157,397	13,286	366,644	0	1,606,342	27,813	115,803	84,956
<u>GRANT</u>									
CITY	8,534	2,034	0	791	0	15,130	0	2,877	0
TOWN	504,946	312,605	0	384,618	16	1,132,910	0	158,196	17,186
TOTAL	513,480	314,639	0	385,409	16	1,148,040	0	161,073	17,186
<u>HENNEPIN</u>									
CITY	196,883	5,981	39,881	4,395	0	1,209,259	0	273,044	696,925
TOWN	28,227	233	641	0	0	56,650	0	0	0
TOTAL	225,110	6,214	40,522	4,395	0	1,265,909	0	273,044	696,925
<u>HOUSTON</u>									
CITY	6,236	129	0	0	0	8,435	0	28,180	19,200
TOWN	569,105	184,630	0	37,413	0	346,915	2,726	83,117	4,806
TOTAL	575,341	184,759	0	37,413	0	355,350	2,726	111,297	24,006
<u>HUBBARD</u>									
CITY	245	78	0	0	0	8,764	1,487	46,916	8,966
TOWN	34,307	40,429	1,027	7,467	0	283,768	313,667	3,055,857	1,356,274
TOTAL	34,552	40,507	1,027	7,467	0	292,532	315,154	3,102,773	1,365,240
<u>ISANTI</u>									
CITY	91	0	0	0	0	16,328	0	24	0
TOWN	93,503	47,885	1,396	15,246	0	383,406	18,189	297,176	73,102
TOTAL	93,594	47,885	1,396	15,246	0	399,734	18,189	297,200	73,102
<u>ITASCA</u>									
CITY	0	333	0	0	0	7,946	23,735	143,274	62,235
TOWN	5,433	11,693	0	0	0	47,192	545,363	3,236,369	879,409
TOTAL	5,433	12,026	0	0	0	55,138	569,098	3,379,643	941,644
<u>JACKSON</u>									
CITY	2,143	519	112	1,484	0	16,582	0	0	0
TOWN	1,747,889	122,961	61,779	801,882	0	3,101,191	0	36,370	363
TOTAL	1,750,032	123,480	61,891	803,366	0	3,117,773	0	36,370	363
<u>KANABEC</u>									
CITY	305	274	0	0	0	3,916	0	661	0
TOWN	76,054	52,197	0	922	0	198,560	67,949	527,238	23,229
TOTAL	76,359	52,471	0	922	0	202,476	67,949	527,899	23,229

TABLE 31 PART B
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS				FARM NON-HOMESTEAD			NON-COMMERCIAL	
	LAND				MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	SEASONAL RECREATIONAL	
	\$115-600K TO 320 ACRES	\$115-600K OVER 320 ACRES	OVER \$600K TO 320 ACRES	OVER \$600K OVER 320 ACRES				RESIDENTIAL	
								TO \$76K	OVER \$76K
	(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)	(1.20%)	(1.65%)
<u>KANDIYOHI</u>									
CITY	5,483	732	0	6,215	0	43,753	0	37,353	49,418
TOWN	1,142,074	176,140	7,889	429,863	34	1,920,365	10,191	1,176,587	574,748
TOTAL	1,147,557	176,872	7,889	436,078	34	1,964,118	10,191	1,213,940	624,166
<u>KITTSON</u>									
CITY	69	1,061	0	678	0	6,425	0	1,694	0
TOWN	179,536	357,973	0	135,566	0	1,550,544	3,589	46,220	0
TOTAL	179,605	359,034	0	136,244	0	1,556,969	3,589	47,914	0
<u>KOOCHICHING</u>									
CITY	0	0	0	0	0	1,260	419	4,521	92
TOWN	622	12,857	0	0	0	86,147	81,888	399,272	81,586
TOTAL	622	12,857	0	0	0	87,407	82,307	403,793	81,678
<u>LAC QUI PARLE</u>									
CITY	952	1,312	0	118	0	5,671	0	573	0
TOWN	707,905	388,412	456	188,310	0	1,521,837	0	2,808	0
TOTAL	708,857	389,724	456	188,428	0	1,527,508	0	3,381	0
<u>LAKE</u>									
CITY	0	0	0	0	0	0	0	46,252	7,712
TOWN	0	210	0	0	0	512	241,312	1,635,908	514,233
TOTAL	0	210	0	0	0	512	241,312	1,682,160	521,945
<u>LAKEWOODS</u>									
CITY	24	0	0	0	0	3,164	215	3,550	0
TOWN	6,113	39,237	0	0	0	92,361	113,912	457,141	53,333
TOTAL	6,137	39,237	0	0	0	95,525	114,127	460,691	53,333
<u>LE SUEUR</u>									
CITY	2,542	251	345	0	0	18,042	0	79,120	23,326
TOWN	1,103,560	67,644	11,896	324,800	0	931,449	0	499,657	150,142
TOTAL	1,106,102	67,895	12,241	324,800	0	949,491	0	578,777	173,468
<u>LINCOLN</u>									
CITY	1,826	1,362	0	797	0	5,381	0	1,636	0
TOWN	257,988	212,445	0	42,098	0	824,819	0	76,940	3,561
TOTAL	259,814	213,807	0	42,895	0	830,200	0	78,576	3,561
<u>LYON</u>									
CITY	2,842	1,778	0	1,304	0	31,073	0	230	0
TOWN	1,092,788	259,066	5,778	390,955	0	2,006,015	0	911	0
TOTAL	1,095,630	260,844	5,778	392,259	0	2,037,088	0	1,141	0
<u>MCLEOD</u>									
CITY	705	0	0	0	0	20,191	0	912	531
TOWN	1,220,964	83,286	7,233	174,755	0	1,123,532	0	9,905	0
TOTAL	1,221,669	83,286	7,233	174,755	0	1,143,723	0	10,817	531
<u>MAHNOMEN</u>									
CITY	0	182	0	733	0	3,597	0	0	0
TOWN	65,318	150,683	0	45,606	0	369,797	33,269	157,286	147
TOTAL	65,318	150,865	0	46,339	0	373,394	33,269	157,286	147

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2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS				FARM NON-HOMESTEAD			NON-COMMERCIAL	
	LAND				MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	SEASONAL RECREATIONAL	
	\$115-600K TO 320 ACRES	\$115-600K OVER 320 ACRES	OVER \$600K TO 320 ACRES	OVER \$600K OVER 320 ACRES				RESIDENTIAL	
								TO \$76K	OVER \$76K
	(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)	(1.20%)	(1.65%)
<u>MARSHALL</u>									
CITY	759	1,017	0	1,718	0	11,468	0	0	0
TOWN	263,728	515,676	1,364	138,538	0	2,289,870	25,782	45,332	0
TOTAL	264,487	516,693	1,364	140,256	0	2,301,338	25,782	45,332	0
<u>MARTIN</u>									
CITY	23,100	33	1,381	5,762	0	84,698	0	4,037	2,117
TOWN	2,105,803	40,901	126,534	803,464	0	3,988,069	0	10,455	0
TOTAL	2,128,903	40,934	127,915	809,226	0	4,072,767	0	14,492	2,117
<u>MEEKER</u>									
CITY	2,330	191	0	0	0	21,028	0	375	0
TOWN	751,418	196,351	4,605	195,107	0	1,214,919	0	675,210	171,792
TOTAL	753,748	196,542	4,605	195,107	0	1,235,947	0	675,585	171,792
<u>MILLE LACS</u>									
CITY	210	109	0	47	0	3,081	0	109,455	36,337
TOWN	67,132	26,247	0	4,690	0	152,693	25,966	1,016,352	320,571
TOTAL	67,342	26,356	0	4,737	0	155,774	25,966	1,125,807	356,908
<u>MORRISON</u>									
CITY	9,181	1,548	0	0	0	11,037	0	1,738	0
TOWN	256,856	141,726	0	17,860	0	359,414	32,262	1,292,291	286,331
TOTAL	266,037	143,274	0	17,860	0	370,451	32,262	1,294,029	286,331
<u>MOWER</u>									
CITY	11,479	854	0	11,936	0	25,479	0	4,755	2,221
TOWN	1,801,746	143,004	20,566	892,548	0	2,341,673	0	165	0
TOTAL	1,813,225	143,858	20,566	904,484	0	2,367,152	0	4,920	2,221
<u>MURRAY</u>									
CITY	5,219	768	0	1,660	0	9,263	0	203	0
TOWN	1,201,147	263,299	15,595	343,245	0	2,407,873	0	280,093	47,488
TOTAL	1,206,366	264,067	15,595	344,905	0	2,417,136	0	280,296	47,488
<u>NICOLLET</u>									
CITY	10,817	1,325	71	3,920	0	31,516	12	0	0
TOWN	1,594,575	26,231	84,659	579,224	55	1,377,596	7,454	21,908	0
TOTAL	1,605,392	27,556	84,730	583,144	55	1,409,112	7,466	21,908	0
<u>NOBLES</u>									
CITY	3,743	773	0	6,757	0	28,088	0	2,688	3,041
TOWN	1,509,962	158,779	18,653	461,582	0	3,012,949	0	390	0
TOTAL	1,513,705	159,552	18,653	468,339	0	3,041,037	0	3,078	3,041
<u>NORMAN</u>									
CITY	216	784	0	184	0	2,777	0	0	0
TOWN	316,030	413,620	880	318,893	0	1,716,497	1,699	208	0
TOTAL	316,246	414,404	880	319,077	0	1,719,274	1,699	208	0
<u>OLMSTED</u>									
CITY	6,974	3,276	0	2,842	0	102,299	0	9,550	11,297
TOWN	1,110,179	130,619	2,847	253,040	0	1,174,636	0	13,685	3,209
TOTAL	1,117,153	133,895	2,847	255,882	0	1,276,935	0	23,235	14,506

TABLE 31 PART B
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS				FARM NON-HOMESTEAD			NON-COMMERCIAL	
	LAND				MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	SEASONAL RECREATIONAL	
	\$115-600K TO 320 ACRES	\$115-600K OVER 320 ACRES	OVER \$600K TO 320 ACRES	OVER \$600K OVER 320 ACRES				RESIDENTIAL	
								TO \$76K	OVER \$76K
	(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)	(1.20%)	(1.65%)
<u>OTTER TAIL</u>									
CITY	4,327	2,496	0	682	0	30,305	1,697	144,644	56,590
TOWN	503,185	443,485	3,386	118,837	0	1,786,214	283,597	5,894,823	2,262,137
TOTAL	507,512	445,981	3,386	119,519	0	1,816,519	285,294	6,039,467	2,318,727
<u>PENNINGTON</u>									
CITY	0	0	0	0	0	1,976	0	912	282
TOWN	17,681	168,620	0	14,301	0	411,808	1,251	1,847	0
TOTAL	17,681	168,620	0	14,301	0	413,784	1,251	2,759	282
<u>PINE</u>									
CITY	10,314	8,056	0	0	0	32,243	4,169	61,582	2,502
TOWN	54,467	70,162	2,821	5,162	0	313,977	85,795	2,135,742	195,836
TOTAL	64,781	78,218	2,821	5,162	0	346,220	89,964	2,197,324	198,338
<u>PIPESTONE</u>									
CITY	10,514	2,075	0	725	0	12,405	0	1,900	119
TOWN	517,940	166,644	5,038	140,530	0	1,358,614	0	391	0
TOTAL	528,454	168,719	5,038	141,255	0	1,371,019	0	2,291	119
<u>POLK</u>									
CITY	2,677	1,582	0	463	0	54,164	0	161	0
TOWN	692,005	667,948	0	343,422	0	4,542,976	0	475,396	140,246
TOTAL	694,682	669,530	0	343,885	0	4,597,140	0	475,557	140,246
<u>POPE</u>									
CITY	1,234	526	0	46	0	3,544	0	40,536	1,963
TOWN	354,705	295,777	0	72,940	0	895,972	4,163	609,673	100,160
TOTAL	355,939	296,303	0	72,986	0	899,516	4,163	650,209	102,123
<u>RAMSEY</u>									
CITY	1,136	0	0	0	0	107,380	0	26,631	75,440
TOWN	0	0	0	0	0	22,206	0	6,407	8,344
TOTAL	1,136	0	0	0	0	129,586	0	33,038	83,784
<u>RED LAKE</u>									
CITY	30	2,833	0	0	0	4,452	0	0	0
TOWN	11,528	117,835	0	7,021	0	299,083	3,733	0	0
TOTAL	11,558	120,668	0	7,021	0	303,535	3,733	0	0
<u>REDWOOD</u>									
CITY	10,975	1,638	0	4,329	0	33,808	0	0	0
TOWN	2,006,708	208,009	22,961	754,329	0	3,648,117	0	289	0
TOTAL	2,017,683	209,647	22,961	758,658	0	3,681,925	0	289	0
<u>RENVILLE</u>									
CITY	6,506	102	0	15,352	0	106,049	0	0	0
TOWN	2,740,230	172,845	67,647	1,470,341	0	3,897,324	0	13,842	0
TOTAL	2,746,736	172,947	67,647	1,485,693	0	4,003,373	0	13,842	0
<u>RICE</u>									
CITY	8,552	896	1,559	4,672	0	45,413	0	0	0
TOWN	1,337,109	31,515	36,215	221,696	0	1,210,027	0	330,178	46,549
TOTAL	1,345,661	32,411	37,774	226,368	0	1,255,440	0	330,178	46,549

TABLE 31 PART B
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS				FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL	
	LAND				MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	RESIDENTIAL	
	\$115-600K	\$115-600K	OVER \$600K	OVER \$600K				TO \$76K	OVER \$76K
	TO 320	OVER 320	TO 320	OVER 320					
	ACRES	ACRES	ACRES	ACRES				(1.20%)	(1.65%)
	(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)		
<u>ROCK</u>									
CITY	6,413	808	434	3,715	0	17,709	0	0	0
TOWN	805,415	109,088	5,314	305,214	0	2,176,570	0	0	0
TOTAL	811,828	109,896	5,748	308,929	0	2,194,279	0	0	0
<u>ROSEAU</u>									
CITY	76	132	0	0	0	3,713	0	1,281	0
TOWN	33,583	383,932	0	22,893	0	585,166	22,692	137,193	3,073
TOTAL	33,659	384,064	0	22,893	0	588,879	22,692	138,474	3,073
<u>ST. LOUIS</u>									
CITY	12	0	0	0	0	5,978	211,901	80,199	31,533
TOWN	2,436	7,176	0	0	0	45,448	1,239,696	5,505,215	2,003,384
TOTAL	2,448	7,176	0	0	0	51,426	1,451,597	5,585,414	2,034,917
<u>SCOTT</u>									
CITY	37,125	1,793	6,318	7,908	0	234,166	0	64,798	61,155
TOWN	619,562	16,823	23,843	65,727	0	637,707	0	36,684	17,390
TOTAL	656,687	18,616	30,161	73,635	0	871,873	0	101,482	78,545
<u>SHERBURNE</u>									
CITY	9,696	1,052	0	333	0	126,120	0	53,151	16,923
TOWN	81,256	58,165	1,856	41,016	319	407,750	0	391,163	134,049
TOTAL	90,952	59,217	1,856	41,349	319	533,870	0	444,314	150,972
<u>SIBLEY</u>									
CITY	1,497	87	0	343	0	22,724	0	0	0
TOWN	1,838,941	68,246	46,266	597,215	0	1,987,550	0	6,485	137
TOTAL	1,840,438	68,333	46,266	597,558	0	2,010,274	0	6,485	137
<u>STEARNS</u>									
CITY	40,045	6,899	1,626	523	0	126,529	0	21,889	2,622
TOWN	1,431,775	216,599	522	99,164	0	1,070,435	0	1,607,549	440,686
TOTAL	1,471,820	223,498	2,148	99,687	0	1,196,964	0	1,629,438	443,308
<u>STEELE</u>									
CITY	5,329	140	0	1,446	0	55,720	0	0	0
TOWN	1,130,958	64,197	4,703	346,092	2,036	1,196,928	0	46,439	2,458
TOTAL	1,136,287	64,337	4,703	347,538	2,036	1,252,648	0	46,439	2,458
<u>STEVENS</u>									
CITY	2,570	1,036	0	1,914	0	6,031	0	0	0
TOWN	523,286	360,633	0	134,016	0	1,300,022	0	10,253	396
TOTAL	525,856	361,669	0	135,930	0	1,306,053	0	10,253	396
<u>SWIFT</u>									
CITY	4,742	2,906	0	4,222	0	9,830	0	0	0
TOWN	686,786	389,184	0	301,609	0	1,622,759	0	2,854	0
TOTAL	691,528	392,090	0	305,831	0	1,632,589	0	2,854	0
<u>TODD</u>									
CITY	116	764	0	0	0	2,657	0	40,452	8,532
TOWN	63,578	82,051	0	84	0	342,054	46,956	1,119,492	152,862
TOTAL	63,694	82,815	0	84	0	344,711	46,956	1,159,944	161,394

TABLE 31 PART B
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS				FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL	
	LAND				MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	RESIDENTIAL	
	\$115-600K	\$115-600K	OVER \$600K	OVER \$600K				TO \$76K	OVER \$76K
	TO 320	OVER 320	TO 320	OVER 320					
	ACRES	ACRES	ACRES	ACRES					
	(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)	(1.20%)	(1.65%)
<u>TRAVERSE</u>									
CITY	709	195	0	2,411	0	4,330	0	0	0
TOWN	434,602	358,017	0	270,201	44	1,665,268	0	54,643	86
TOTAL	435,311	358,212	0	272,612	44	1,669,598	0	54,643	86
<u>WABASHA</u>									
CITY	4,204	1,579	0	2,111	0	32,423	425	49,372	29,156
TOWN	950,128	164,822	1,645	161,774	0	573,169	9,265	158,209	68,139
TOTAL	954,332	166,401	1,645	163,885	0	605,592	9,690	207,581	97,295
<u>WADENA</u>									
CITY	134	320	0	0	0	3,894	0	16,597	230
TOWN	17,326	46,108	0	0	0	169,018	8,092	213,213	6,525
TOTAL	17,460	46,428	0	0	0	172,912	8,092	229,810	6,755
<u>WASECA</u>									
CITY	953	324	0	224	0	8,800	0	0	0
TOWN	1,427,142	27,394	71,931	464,118	0	1,579,358	0	41,104	10,144
TOTAL	1,428,095	27,718	71,931	464,342	0	1,588,158	0	41,104	10,144
<u>WASHINGTON</u>									
CITY	108,896	2,499	6,055	150	0	856,223	20,836	110,087	182,328
TOWN	107,809	16,005	0	2,843	0	359,839	40,901	289,121	303,916
TOTAL	216,705	18,504	6,055	2,993	0	1,216,062	61,737	399,208	486,244
<u>WATONWAN</u>									
CITY	1,113	207	0	578	0	5,219	0	0	0
TOWN	1,206,508	77,372	25,188	585,782	0	1,620,945	0	15,871	832
TOTAL	1,207,621	77,579	25,188	586,360	0	1,626,164	0	15,871	832
<u>WILKIN</u>									
CITY	4,781	4,744	0	1,191	0	32,250	0	0	0
TOWN	558,323	332,493	0	618,166	0	2,744,034	0	0	0
TOTAL	563,104	337,237	0	619,357	0	2,776,284	0	0	0
<u>WINONA</u>									
CITY	20,940	2,025	949	1,964	0	23,159	0	9,843	6,156
TOWN	890,320	165,222	16,728	151,781	0	551,388	18,264	69,190	22,574
TOTAL	911,260	167,247	17,677	153,745	0	574,547	18,264	79,033	28,730
<u>WRIGHT</u>									
CITY	78,141	614	0	90	0	272,878	0	113,462	29,167
TOWN	527,791	63,122	60	50,296	0	921,137	0	1,544,633	907,019
TOTAL	605,932	63,736	60	50,386	0	1,194,015	0	1,658,095	936,186
<u>YELLOW MEDICINE</u>									
CITY	11,109	1,969	0	193	0	10,268	0	0	0
TOWN	979,025	359,292	468	226,020	0	1,979,456	0	0	0
TOTAL	990,134	361,261	468	226,213	0	1,989,724	0	0	0
<u>STATE TOTAL</u>									
CITY	997,229	120,269	86,813	191,025	2,600	5,796,011	453,850	6,975,646	6,888,094
TOWN	59,535,077	13,251,573	960,113	20,405,455	6,157	103,806,577	5,688,539	61,597,645	24,756,066
TOTAL	60,532,306	13,371,842	1,046,926	20,596,480	8,757	109,602,588	6,142,389	68,573,291	31,644,160

TABLE 31 PART C
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$76K (1.00%)	\$76-115K (1.65%)	OVER \$115K (1.65%)
<u>AITKIN</u>								
CITY	67,791	721	104	19	1,273	364,432	31,033	4,637
TOWN	6,397,835	1,981	1,021	779	8,148	2,238,349	792,427	466,965
TOTAL	6,465,626	2,702	1,125	798	9,421	2,602,781	823,460	471,602
<u>ANOKA</u>								
CITY	1,288,844	4,452	35,431	41,396	31,662	60,861,969	40,198,613	27,228,023
TOWN	671,273	128	837	2,684	936	2,748,774	2,090,764	2,071,903
TOTAL	1,960,117	4,580	36,268	44,080	32,598	63,610,743	42,289,377	29,299,926
<u>BECKER</u>								
CITY	397,164	1,844	612	402	3,914	1,619,881	422,966	373,466
TOWN	6,217,267	2,286	1,374	1,066	4,340	2,905,682	1,087,715	782,372
TOTAL	6,614,431	4,130	1,986	1,468	8,254	4,525,563	1,510,681	1,155,838
<u>BELTRAMI</u>								
CITY	54,359	2,082	375	165	3,100	1,314,548	193,190	88,273
TOWN	2,471,058	2,845	1,613	910	4,822	3,249,453	1,005,752	659,871
TOTAL	2,525,417	4,927	1,988	1,075	7,922	4,564,001	1,198,942	748,144
<u>BENTON</u>								
CITY	34,553	1,647	2,054	706	3,598	3,045,228	1,043,232	318,016
TOWN	2,243,033	606	1,095	778	1,512	1,741,895	849,824	465,186
TOTAL	2,277,586	2,253	3,149	1,484	5,110	4,787,123	1,893,056	783,202
<u>BIG STONE</u>								
CITY	30,298	1,229	78	32	502	452,432	26,844	3,285
TOWN	1,854,051	152	39	15	144	99,446	14,196	6,203
TOTAL	1,884,349	1,381	117	47	646	551,878	41,040	9,488
<u>BLUE EARTH</u>								
CITY	80,596	3,107	3,656	1,884	6,831	5,896,603	2,236,302	1,129,113
TOWN	7,668,585	890	810	1,357	1,656	2,109,612	1,125,126	1,125,279
TOTAL	7,749,181	3,997	4,466	3,241	8,487	8,006,215	3,361,428	2,254,392
<u>BROWN</u>								
CITY	53,048	3,591	1,981	787	4,882	3,832,328	985,354	471,999
TOWN	5,487,201	473	236	201	144	531,215	203,979	94,121
TOTAL	5,540,249	4,064	2,217	988	5,026	4,363,543	1,189,333	566,120
<u>CARLTON</u>								
CITY	54,945	2,844	1,262	486	5,353	2,750,323	631,754	197,673
TOWN	1,512,519	1,855	1,500	826	4,377	2,662,009	967,390	392,602
TOTAL	1,567,464	4,699	2,762	1,312	9,730	5,412,332	1,599,144	590,275
<u>CARVER</u>								
CITY	513,737	901	3,849	11,690	4,248	12,297,390	8,953,510	16,431,317
TOWN	3,154,830	76	334	1,899	288	1,740,767	1,360,368	2,112,599
TOTAL	3,668,567	977	4,183	13,589	4,536	14,038,157	10,313,878	18,543,916
<u>CASS</u>								
CITY	2,868,288	1,083	328	650	2,998	1,167,959	489,410	1,173,255
TOWN	10,339,582	2,522	1,553	1,829	7,985	3,736,741	1,548,500	1,821,026
TOTAL	13,207,870	3,605	1,881	2,479	10,983	4,904,700	2,037,910	2,994,281

TABLE 31 PART C
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K	\$76-115K	OVER \$115K
					TO \$32K			
					(0.45%)	(1.00%)	(1.65%)	(1.65%)
<u>CHIPPEWA</u>								
CITY	29,709	2,014	484	149	1,932	1,318,686	204,946	67,397
TOWN	4,158,640	425	143	61	674	333,459	73,274	30,297
TOTAL	4,188,349	2,439	627	210	2,606	1,652,145	278,220	97,694
<u>CHISAGO</u>								
CITY	579,299	1,107	3,082	1,981	4,680	4,440,021	2,248,682	1,125,168
TOWN	3,278,672	405	1,518	3,350	1,800	3,912,372	2,745,556	2,446,986
TOTAL	3,857,971	1,512	4,600	5,331	6,480	8,352,393	4,994,238	3,572,154
<u>CLAY</u>								
CITY	64,850	5,310	3,469	1,185	6,059	6,418,754	1,612,643	623,842
TOWN	4,979,444	791	826	377	1,004	1,305,257	493,202	139,303
TOTAL	5,044,294	6,101	4,295	1,562	7,063	7,724,011	2,105,845	763,145
<u>CLEARWATER</u>								
CITY	7,894	635	28	7	745	226,519	13,229	3,496
TOWN	1,200,540	716	175	33	696	445,047	60,043	13,341
TOTAL	1,208,434	1,351	203	40	1,441	671,566	73,272	16,837
<u>COOK</u>								
CITY	51,843	105	200	109	720	297,364	114,765	46,248
TOWN	4,354,754	297	292	631	576	847,192	470,519	742,111
TOTAL	4,406,597	402	492	740	1,296	1,144,556	585,284	788,359
<u>COTTONWOOD</u>								
CITY	28,502	2,361	340	86	2,002	1,155,186	138,133	45,619
TOWN	5,392,554	410	32	6	81	163,396	11,244	2,665
TOTAL	5,421,056	2,771	372	92	2,083	1,318,582	149,377	48,284
<u>CROW WING</u>								
CITY	7,165,988	3,914	2,388	2,169	9,734	5,401,050	2,075,027	2,341,795
TOWN	12,047,904	2,429	2,741	2,753	7,493	5,429,284	2,584,144	2,867,345
TOTAL	19,213,892	6,343	5,129	4,922	17,227	10,830,334	4,659,171	5,209,140
<u>DAKOTA</u>								
CITY	1,040,724	6,214	24,049	66,497	33,048	72,234,173	51,649,619	65,812,474
TOWN	4,038,602	82	343	2,967	1,224	2,551,154	2,058,220	2,995,354
TOTAL	5,079,326	6,296	24,392	69,464	34,272	74,785,327	53,707,839	68,807,828
<u>DODGE</u>								
CITY	36,588	1,494	1,194	285	2,308	1,935,623	488,362	135,232
TOWN	4,510,780	392	400	498	720	903,515	441,797	371,961
TOTAL	4,547,368	1,886	1,594	783	3,028	2,839,138	930,159	507,193
<u>DOUGLAS</u>								
CITY	122,435	1,780	1,033	359	5,455	1,939,118	482,103	210,300
TOWN	6,255,817	1,020	1,881	2,555	4,235	3,901,046	2,224,589	2,453,896
TOTAL	6,378,252	2,800	2,914	2,914	9,690	5,840,164	2,706,692	2,664,196
<u>FARIBAULT</u>								
CITY	57,808	3,280	366	100	3,398	1,437,690	149,353	46,979
TOWN	7,036,858	649	107	15	288	350,755	35,044	2,665
TOTAL	7,094,666	3,929	473	115	3,686	1,788,445	184,397	49,644

TABLE 31 PART C
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$76K (1.00%)	\$76-115K (1.65%)	OVER \$115K (1.65%)
<u>FILLMORE</u>								
CITY	189,167	2,814	848	245	3,910	2,154,526	365,393	108,155
TOWN	4,886,341	868	221	89	300	608,115	116,859	43,947
TOTAL	5,075,508	3,682	1,069	334	4,210	2,762,641	482,252	152,102
<u>FREEBORN</u>								
CITY	44,104	5,529	1,368	539	6,337	3,898,481	721,235	394,168
TOWN	6,268,094	1,147	460	225	713	1,082,393	267,907	162,537
TOTAL	6,312,198	6,676	1,828	764	7,050	4,980,874	989,142	556,705
<u>GOODHUE</u>								
CITY	257,573	2,500	3,556	2,263	6,192	5,891,197	2,530,283	1,480,764
TOWN	6,822,380	534	888	1,398	720	2,024,648	1,210,984	1,316,329
TOTAL	7,079,953	3,034	4,444	3,661	6,912	7,915,845	3,741,267	2,797,093
<u>GRANT</u>								
CITY	40,123	1,056	84	26	1,356	439,706	24,133	5,261
TOWN	3,004,627	268	92	68	0	233,049	63,026	45,369
TOTAL	3,044,750	1,324	176	94	1,356	672,755	87,159	50,630
<u>HENNEPIN</u>								
CITY	3,998,907	37,269	91,150	174,519	166,871	223,171,860	144,944,641	243,299,872
TOWN	238,012	3	43	668	72	542,588	448,849	796,844
TOTAL	4,236,919	37,272	91,193	175,187	166,943	223,714,448	145,393,490	244,096,716
<u>HOUSTON</u>								
CITY	82,252	2,028	1,072	484	2,853	2,240,277	607,422	259,395
TOWN	2,292,118	565	516	341	842	931,101	381,638	171,423
TOTAL	2,374,370	2,593	1,588	825	3,695	3,171,378	989,060	430,818
<u>HUBBARD</u>								
CITY	70,137	879	197	60	2,089	567,155	82,104	30,247
TOWN	5,623,882	1,832	1,270	1,242	3,442	2,764,021	1,168,113	1,087,582
TOTAL	5,694,019	2,711	1,467	1,302	5,531	3,331,176	1,250,217	1,117,829
<u>ISANTI</u>								
CITY	22,115	731	1,124	339	2,664	1,529,321	534,123	187,945
TOWN	3,460,107	897	2,408	1,950	3,899	3,814,927	2,086,767	1,137,563
TOTAL	3,482,222	1,628	3,532	2,289	6,563	5,344,248	2,620,890	1,325,508
<u>ITASCA</u>								
CITY	243,742	3,574	1,103	621	6,536	2,850,792	686,152	548,686
TOWN	5,185,708	3,843	2,487	1,953	9,488	5,241,276	1,902,831	1,539,972
TOTAL	5,429,450	7,417	3,590	2,574	16,024	8,092,068	2,588,983	2,088,658
<u>JACKSON</u>								
CITY	32,718	1,765	312	51	1,814	941,142	106,092	18,298
TOWN	6,821,000	478	89	16	468	278,277	32,155	8,350
TOTAL	6,853,718	2,243	401	67	2,282	1,219,419	138,247	26,648
<u>KANABEC</u>								
CITY	23,096	633	222	66	1,709	516,448	96,866	29,828
TOWN	1,962,650	1,460	813	290	2,715	1,522,431	412,852	143,817
TOTAL	1,985,746	2,093	1,035	356	4,424	2,038,879	509,718	173,645

TABLE 31 PART C
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$76K (1.00%)	\$76-115K (1.65%)	OVER \$115K (1.65%)
<u>KANDIYOHI</u>								
CITY	157,618	3,730	2,012	763	5,022	4,096,057	911,355	579,939
TOWN	6,820,678	1,203	1,442	1,525	1,353	2,827,759	1,401,272	1,365,201
TOTAL	6,978,296	4,933	3,454	2,288	6,375	6,923,816	2,312,627	1,945,140
<u>KITTSON</u>								
CITY	21,517	967	58	3	648	328,609	13,940	532
TOWN	2,617,263	213	2	0	0	66,623	448	0
TOTAL	2,638,780	1,180	60	3	648	395,232	14,388	532
<u>KOOCHICHING</u>								
CITY	11,033	2,229	300	62	2,572	1,155,996	101,792	23,254
TOWN	939,173	1,120	387	262	2,126	997,984	264,034	154,501
TOTAL	950,206	3,349	687	324	4,698	2,153,980	365,826	177,755
<u>LAC QUI PARLE</u>								
CITY	10,602	1,334	76	20	947	482,422	18,538	2,293
TOWN	3,453,081	376	42	28	284	174,916	21,732	18,562
TOTAL	3,463,683	1,710	118	48	1,231	657,338	40,270	20,855
<u>LAKE</u>								
CITY	53,964	1,625	297	32	2,881	982,866	85,165	11,143
TOWN	2,399,312	821	642	454	1,931	1,229,882	481,761	351,143
TOTAL	2,453,276	2,446	939	486	4,812	2,212,748	566,926	362,286
<u>LAKE/WOODS</u>								
CITY	7,973	374	32	5	288	153,099	8,644	2,191
TOWN	925,794	560	198	83	1,024	454,470	105,144	49,089
TOTAL	933,767	934	230	88	1,312	607,569	113,788	51,280
<u>LE SUEUR</u>								
CITY	134,747	2,072	1,577	713	5,031	2,859,764	892,187	310,051
TOWN	4,685,099	450	814	1,272	1,152	1,823,152	1,084,092	928,869
TOTAL	4,819,846	2,522	2,391	1,985	6,183	4,682,916	1,976,279	1,238,920
<u>LINCOLN</u>								
CITY	27,518	1,098	77	24	1,210	436,305	19,902	4,048
TOWN	1,958,420	253	52	14	131	138,382	21,903	3,728
TOTAL	1,985,938	1,351	129	38	1,341	574,687	41,805	7,776
<u>LYON</u>								
CITY	48,575	2,723	1,477	750	3,852	2,934,462	867,470	469,052
TOWN	4,729,998	476	248	160	648	532,003	176,552	97,979
TOTAL	4,778,573	3,199	1,725	910	4,500	3,466,465	1,044,022	567,031
<u>MCLEOD</u>								
CITY	33,134	2,319	3,264	1,337	3,120	4,839,222	1,795,563	776,201
TOWN	4,341,919	449	694	769	576	1,347,774	723,279	498,039
TOTAL	4,375,053	2,768	3,958	2,106	3,696	6,186,996	2,518,842	1,274,240
<u>MAHNOMEN</u>								
CITY	5,820	509	30	1	362	217,865	6,451	333
TOWN	1,124,243	393	65	6	288	210,181	19,453	4,562
TOTAL	1,130,063	902	95	7	650	428,046	25,904	4,895

TABLE 31 PART C
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K	\$76-115K	OVER \$115K
					TO \$32K			
					(0.45%)	(1.00%)	(1.65%)	(1.65%)
<u>MARSHALL</u>								
CITY	18,922	1,454	79	1	825	553,049	16,702	928
TOWN	4,036,346	566	28	5	72	213,703	8,534	1,681
TOTAL	4,055,268	2,020	107	6	897	766,752	25,236	2,609
<u>MARTIN</u>								
CITY	147,292	4,075	805	411	3,455	2,517,527	456,634	210,955
TOWN	8,122,822	584	116	65	144	396,486	74,476	51,086
TOTAL	8,270,114	4,659	921	476	3,599	2,914,013	531,110	262,041
<u>MEEKER</u>								
CITY	34,840	1,894	912	251	2,270	1,827,051	370,924	122,598
TOWN	4,671,142	806	875	813	1,313	1,693,530	771,030	542,226
TOTAL	4,705,982	2,700	1,787	1,064	3,583	3,520,581	1,141,954	664,824
<u>MILLE LACS</u>								
CITY	160,795	1,229	871	175	1,800	1,422,489	307,175	54,719
TOWN	2,590,677	1,263	1,250	660	3,760	2,080,964	776,618	299,094
TOTAL	2,751,472	2,492	2,121	835	5,560	3,503,453	1,083,793	353,813
<u>MORRISON</u>								
CITY	120,006	2,690	721	130	6,863	1,955,680	251,505	45,833
TOWN	4,703,949	1,539	1,313	721	3,999	2,277,040	854,663	465,075
TOTAL	4,823,955	4,229	2,034	851	10,862	4,232,720	1,106,168	510,908
<u>MOWER</u>								
CITY	81,258	7,049	1,487	804	8,989	5,051,397	881,337	659,565
TOWN	6,611,605	1,015	460	189	1,296	1,003,161	237,539	109,054
TOTAL	6,692,863	8,064	1,947	993	10,285	6,054,558	1,118,876	768,619
<u>MURRAY</u>								
CITY	28,302	1,476	178	34	2,167	685,720	55,471	15,205
TOWN	5,288,688	395	109	94	137	296,894	92,430	60,287
TOTAL	5,316,990	1,871	287	128	2,304	982,614	147,901	75,492
<u>NICOLLET</u>								
CITY	61,500	1,353	2,478	1,945	4,392	4,141,972	2,019,990	1,203,920
TOWN	4,967,865	314	283	485	720	735,939	406,249	406,356
TOTAL	5,029,365	1,667	2,761	2,430	5,112	4,877,911	2,426,239	1,610,276
<u>NOBLES</u>								
CITY	62,011	3,135	764	353	2,656	2,174,914	393,805	186,689
TOWN	6,074,258	614	68	40	0	309,074	33,410	17,980
TOTAL	6,136,269	3,749	832	393	2,656	2,483,988	427,215	204,669
<u>NORMAN</u>								
CITY	6,090	1,227	108	29	377	504,735	27,934	6,065
TOWN	3,232,091	401	24	3	174	147,179	7,124	256
TOTAL	3,238,181	1,628	132	32	551	651,914	35,058	6,321
<u>OLMSTED</u>								
CITY	182,605	8,015	11,849	8,318	12,908	19,954,560	8,721,922	7,093,216
TOWN	5,736,083	1,005	1,606	2,996	1,008	4,064,930	2,402,636	3,926,458
TOTAL	5,918,688	9,020	13,455	11,314	13,916	24,019,490	11,124,558	11,019,674

TABLE 31 PART C
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$76K (1.00%)	\$76-115K (1.65%)	OVER \$115K (1.65%)
<u>OTTER TAIL</u>								
CITY	302,556	4,779	1,458	632	4,591	3,861,277	785,549	382,148
TOWN	14,518,977	2,908	2,135	2,201	6,582	4,674,466	2,067,572	1,694,368
TOTAL	14,821,533	7,687	3,593	2,833	11,173	8,535,743	2,853,121	2,076,516
<u>PENNINGTON</u>								
CITY	3,561	1,819	368	104	3,700	1,157,526	157,615	62,341
TOWN	1,067,423	577	217	59	864	448,319	89,119	30,299
TOTAL	1,070,984	2,396	585	163	4,564	1,605,845	246,734	92,640
<u>PINE</u>								
CITY	281,237	1,431	573	183	2,058	1,228,030	260,162	99,004
TOWN	4,266,139	1,892	1,154	703	4,217	2,255,024	789,307	419,127
TOTAL	4,547,376	3,323	1,727	886	6,275	3,483,054	1,049,469	518,131
<u>PIPESTONE</u>								
CITY	54,138	1,951	257	69	1,056	973,884	104,208	32,067
TOWN	2,721,631	210	48	25	216	136,993	26,092	17,513
TOTAL	2,775,769	2,161	305	94	1,272	1,110,877	130,300	49,580
<u>POLK</u>								
CITY	69,739	3,657	1,277	429	7,045	2,811,003	596,372	209,858
TOWN	8,085,325	1,188	331	188	1,487	865,897	208,673	117,336
TOTAL	8,155,064	4,845	1,608	617	8,532	3,676,900	805,045	327,194
<u>POPE</u>								
CITY	49,745	1,267	255	86	2,424	795,371	95,791	35,061
TOWN	3,116,834	610	354	213	504	702,505	227,930	171,965
TOTAL	3,166,579	1,877	609	299	2,928	1,497,876	323,721	207,026
<u>RAMSEY</u>								
CITY	234,506	26,398	44,609	52,670	87,506	89,298,016	48,457,830	50,254,046
TOWN	36,957	209	790	2,841	1,800	2,890,504	2,127,430	2,809,459
TOTAL	271,463	26,607	45,399	55,511	89,306	92,188,520	50,585,260	53,063,505
<u>RED LAKE</u>								
CITY	15,572	688	21	0	309	231,766	4,012	0
TOWN	695,080	218	5	0	0	69,833	906	0
TOTAL	710,652	906	26	0	309	301,599	4,918	0
<u>REDWOOD</u>								
CITY	67,839	2,767	613	169	2,850	1,613,075	252,048	64,299
TOWN	7,603,861	487	81	37	0	267,179	42,699	14,448
TOTAL	7,671,700	3,254	694	206	2,850	1,880,254	294,747	78,747
<u>RENVILLE</u>								
CITY	141,283	2,887	436	99	2,843	1,517,071	127,997	20,321
TOWN	9,596,049	548	105	47	553	344,465	46,332	18,670
TOTAL	9,737,332	3,435	541	146	3,396	1,861,536	174,329	38,991
<u>RICE</u>								
CITY	84,066	2,005	3,927	3,379	11,700	6,692,954	3,424,817	2,090,862
TOWN	5,173,025	545	1,011	2,125	1,657	2,679,560	1,712,600	1,975,250
TOTAL	5,257,091	2,550	4,938	5,504	13,357	9,372,514	5,137,417	4,066,112

TABLE 31 PART C
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$76K (1.00%)	\$76-115K (1.65%)	OVER \$115K (1.65%)
<u>ROCK</u>								
CITY	45,452	1,430	456	126	1,530	1,073,589	180,928	38,318
TOWN	3,984,216	311	66	27	288	186,880	30,614	15,811
TOTAL	4,029,668	1,741	522	153	1,818	1,260,469	211,542	54,129
<u>ROSEAU</u>								
CITY	9,253	1,176	310	56	1,278	830,861	103,818	18,001
TOWN	2,074,356	1,396	473	63	576	1,031,897	154,527	25,574
TOTAL	2,083,609	2,572	783	119	1,854	1,862,758	258,345	43,575
<u>ST. LOUIS</u>								
CITY	388,483	29,371	8,991	4,655	39,505	24,064,808	5,071,327	3,628,743
TOWN	9,405,529	8,222	4,678	4,194	11,993	10,665,953	3,952,071	3,108,111
TOTAL	9,794,012	37,593	13,669	8,849	51,498	34,730,761	9,023,398	6,736,854
<u>SCOTT</u>								
CITY	666,814	1,495	4,844	14,242	4,032	15,227,858	11,078,663	12,323,983
TOWN	4,178,860	105	460	4,000	720	3,438,253	2,767,768	5,682,633
TOTAL	4,845,674	1,600	5,304	18,242	4,752	18,666,111	13,846,431	18,006,616
<u>SHERBURNE</u>								
CITY	695,840	1,011	4,098	3,419	4,968	6,290,530	3,679,567	2,080,404
TOWN	4,153,990	604	2,604	4,480	3,312	5,685,046	3,873,235	3,124,076
TOTAL	4,849,830	1,615	6,702	7,899	8,280	11,975,576	7,552,802	5,204,480
<u>SIBLEY</u>								
CITY	39,592	2,027	482	71	1,881	1,382,835	153,567	23,945
TOWN	5,934,621	419	325	245	288	644,713	251,088	150,420
TOTAL	5,974,213	2,446	807	316	2,169	2,027,548	404,655	174,365
<u>STEARNS</u>								
CITY	404,368	9,165	9,181	4,548	15,743	15,622,836	5,529,761	3,015,906
TOWN	8,300,553	1,592	3,194	3,696	3,165	6,069,015	3,461,562	2,657,336
TOTAL	8,704,921	10,757	12,375	8,244	18,908	21,691,851	8,991,323	5,673,242
<u>STEELE</u>								
CITY	66,570	1,863	3,944	1,851	4,927	5,503,312	2,301,888	1,183,615
TOWN	4,272,116	333	534	525	576	985,633	482,869	306,538
TOTAL	4,338,686	2,196	4,478	2,376	5,503	6,488,945	2,784,757	1,490,153
<u>STEVENS</u>								
CITY	24,446	1,205	329	125	1,315	861,920	150,778	59,314
TOWN	2,840,508	256	110	97	72	269,121	88,897	45,577
TOTAL	2,864,954	1,461	439	222	1,387	1,131,041	239,675	104,891
<u>SWIFT</u>								
CITY	28,481	1,768	249	84	1,338	905,988	98,371	25,526
TOWN	3,609,118	414	65	15	318	215,530	20,175	7,437
TOTAL	3,637,599	2,182	314	99	1,656	1,121,518	118,546	32,963
<u>TODD</u>								
CITY	64,319	2,238	307	67	2,515	1,132,975	100,984	21,363
TOWN	3,504,069	1,536	759	306	2,310	1,476,969	376,260	134,779
TOTAL	3,568,388	3,774	1,066	373	4,825	2,609,944	477,244	156,142

TABLE 31 PART C
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$76K (1.00%)	\$76-115K (1.65%)	OVER \$115K (1.65%)
<u>TRAVERSE</u>								
CITY	12,647	773	64	34	1,708	285,266	22,830	11,527
TOWN	3,119,117	133	18	0	300	61,395	3,543	0
TOTAL	3,131,764	906	82	34	2,008	346,661	26,373	11,527
<u>WABASHA</u>								
CITY	160,781	1,847	1,489	539	5,010	2,541,335	749,808	309,579
TOWN	3,399,636	564	567	530	864	1,118,805	516,354	298,813
TOTAL	3,560,417	2,411	2,056	1,069	5,874	3,660,140	1,266,162	608,392
<u>WADENA</u>								
CITY	29,194	1,867	256	53	5,163	999,299	91,505	25,697
TOWN	1,071,079	740	259	82	2,303	580,927	118,753	38,232
TOTAL	1,100,273	2,607	515	135	7,466	1,580,226	210,258	63,929
<u>WASECA</u>								
CITY	14,514	1,993	1,233	314	2,372	2,283,289	488,836	150,969
TOWN	4,680,615	390	377	458	86	832,017	417,396	320,763
TOTAL	4,695,129	2,383	1,610	772	2,458	3,115,306	906,232	471,732
<u>WASHINGTON</u>								
CITY	2,649,299	2,502	14,893	35,042	16,344	39,376,530	28,353,664	39,805,386
TOWN	2,538,217	81	579	6,412	2,304	5,354,282	4,387,456	10,920,538
TOTAL	5,187,516	2,583	15,472	41,454	18,648	44,730,812	32,741,120	50,725,924
<u>WATONWAN</u>								
CITY	12,727	2,125	277	53	2,254	1,082,411	103,696	18,206
TOWN	4,131,557	413	60	27	43	223,132	35,131	17,170
TOTAL	4,144,284	2,538	337	80	2,297	1,305,543	138,827	35,376
<u>WILKIN</u>								
CITY	50,750	958	240	112	935	650,108	120,068	51,286
TOWN	4,730,501	257	51	20	72	166,555	27,021	12,757
TOTAL	4,781,251	1,215	291	132	1,007	816,663	147,089	64,043
<u>WINONA</u>								
CITY	117,655	3,890	3,514	2,029	7,448	6,439,397	2,279,487	1,278,591
TOWN	3,360,432	630	844	855	840	1,633,330	822,415	681,420
TOTAL	3,478,087	4,520	4,358	2,884	8,288	8,072,727	3,101,902	1,960,011
<u>WRIGHT</u>								
CITY	1,060,224	1,998	5,785	6,900	6,120	10,732,934	6,568,699	4,412,715
TOWN	8,402,087	664	1,960	4,806	2,035	5,503,297	3,847,854	3,781,614
TOTAL	9,462,311	2,662	7,745	11,706	8,155	16,236,231	10,416,553	8,194,329
<u>YELLOW MEDICINE</u>								
CITY	35,492	1,878	215	36	2,179	866,418	62,057	12,140
TOWN	4,419,728	427	94	30	187	263,513	44,040	9,110
TOTAL	4,455,220	2,305	309	66	2,366	1,129,931	106,097	21,250
<u>STATEWIDE TOTAL</u>								
CITY	28,930,462	285,299	331,802	458,694	668,055	742,218,415	404,868,623	497,764,177
TOWN	390,859,430	77,020	63,183	83,781	148,470	147,712,280	73,317,722	76,476,154
TOTAL	419,789,892	362,319	394,985	542,475	816,525	889,930,695	478,186,345	574,240,331

TABLE 31 PART D
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

NON-AGRICULTURAL NON-HOMESTEAD							
COUNTY	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS	CLASS 4D LOW-INCOME HOUSING	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING
	UP TO \$76K	\$76 - 115K	OVER \$115K				
	(1.20%)	(1.65%)	(1.65%)				
<u>AITKIN</u>							
CITY	60,148	3,220	4,767	5,579	102,039	13,998	0
TOWN	83,118	7,126	4,969	1,328	3,341	0	0
TOTAL	143,266	10,346	9,736	6,907	105,380	13,998	0
<u>ANOKA</u>							
CITY	1,939,567	714,404	561,354	2,333,368	9,306,566	1,453,436	5,970
TOWN	111,689	48,213	48,288	121,452	0	0	0
TOTAL	2,051,256	762,617	609,642	2,454,820	9,306,566	1,453,436	5,970
<u>BECKER</u>							
CITY	190,720	30,515	28,129	86,018	187,761	82,288	3,862
TOWN	247,217	40,253	24,904	91,443	8,532	311	1,115
TOTAL	437,937	70,768	53,033	177,461	196,293	82,599	4,977
<u>BERTRAM</u>							
CITY	174,512	7,492	1,673	114,464	396,232	90,234	1,257
TOWN	223,790	31,027	34,786	139,090	39,138	1,962	0
TOTAL	398,302	38,519	36,459	253,554	435,370	92,196	1,257
<u>BENTON</u>							
CITY	147,153	17,057	5,871	131,030	1,728,090	204,890	0
TOWN	145,755	18,142	8,213	92,532	4,149	0	0
TOTAL	292,908	35,199	14,084	223,562	1,732,239	204,890	0
<u>BIG STONE</u>							
CITY	39,009	0	0	4,648	20,897	6,162	206
TOWN	32,506	2,576	1,061	337	0	0	216
TOTAL	71,515	2,576	1,061	4,985	20,897	6,162	422
<u>BLUE EARTH</u>							
CITY	397,810	46,858	21,694	413,547	2,204,795	231,998	2,655
TOWN	250,440	33,115	42,319	85,941	22,025	0	0
TOTAL	648,250	79,973	64,013	499,488	2,226,820	231,998	2,655
<u>BROWN</u>							
CITY	159,697	11,942	6,600	150,188	220,702	83,883	4,367
TOWN	66,766	2,558	1,177	18,992	0	0	43
TOTAL	226,463	14,500	7,777	169,180	220,702	83,883	4,410
<u>CARLTON</u>							
CITY	180,626	14,574	4,647	89,423	160,679	87,344	728
TOWN	115,990	10,352	6,372	35,908	12,823	265	0
TOTAL	296,616	24,926	11,019	125,331	173,502	87,609	728
<u>CARVER</u>							
CITY	392,356	164,490	343,437	894,614	1,100,629	303,514	0
TOWN	145,744	43,723	56,427	94,188	0	0	0
TOTAL	538,100	208,213	399,864	988,802	1,100,629	303,514	0
<u>CASS</u>							
CITY	152,373	30,351	69,227	18,575	120,944	41,678	221
TOWN	390,006	59,521	57,982	13,422	22,020	0	1,498
TOTAL	542,379	89,872	127,209	31,997	142,964	41,678	1,719

TABLE 31 PART D
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS (1.65%)	APARTMENT 4 OR MORE UNITS (2.15%, 2.40%)		
	UP TO \$76K (1.20%)	\$76 - 115K (1.65%)	OVER \$115K (1.65%)				
CHIPPEWA							
CITY	110,064	5,944	2,042	37,094	95,196	43,638	1,591
TOWN	56,964	909	0	6,708	0	0	0
TOTAL	167,028	6,853	2,042	43,802	95,196	43,638	1,591
CHISAGO							
CITY	261,070	70,008	34,921	224,298	334,569	159,020	964
TOWN	268,346	87,451	79,260	214,961	5,698	0	31
TOTAL	529,416	157,459	114,181	439,259	340,267	159,020	995
CLAY							
CITY	345,641	31,446	11,953	138,731	1,363,973	117,666	0
TOWN	85,590	8,568	2,331	43,770	0	0	0
TOTAL	431,231	40,014	14,284	182,501	1,363,973	117,666	0
CLEARWATER							
CITY	26,967	644	199	7,049	24,010	18,685	281
TOWN	42,204	1,659	580	1,512	0	0	612
TOTAL	69,171	2,303	779	8,561	24,010	18,685	893
COOK							
CITY	30,570	4,839	94	20,774	12,669	17,197	1,332
TOWN	48,541	12,571	21,713	18,590	9,936	0	0
TOTAL	79,111	17,410	21,807	39,364	22,605	17,197	1,332
COTTONWOOD							
CITY	96,343	3,468	1,291	42,871	56,688	26,630	135
TOWN	60,298	1,633	0	13,023	24,653	0	0
TOTAL	156,641	5,101	1,291	55,894	81,341	26,630	135
CROW WING							
CITY	579,749	95,992	75,474	428,152	582,763	122,437	2,028
TOWN	361,115	65,657	59,625	190,758	53,202	2,253	0
TOTAL	940,864	161,649	135,099	618,910	635,965	124,690	2,028
DAKOTA							
CITY	2,789,722	1,185,090	1,431,850	2,444,943	22,039,049	1,128,077	7,673
TOWN	178,412	77,967	80,473	167,881	34,608	3,212	0
TOTAL	2,968,134	1,263,057	1,512,323	2,612,824	22,073,657	1,131,289	7,673
DODGE							
CITY	66,937	6,164	4,353	61,723	129,876	31,273	0
TOWN	83,572	6,689	1,334	61,499	2,357	0	0
TOTAL	150,509	12,853	5,687	123,222	132,233	31,273	0
DOUGLAS							
CITY	226,739	21,749	5,445	188,455	599,090	110,679	1,820
TOWN	254,922	56,604	31,138	209,628	42,581	925	157
TOTAL	481,661	78,353	36,583	398,083	641,671	111,604	1,977
FARIBAULT							
CITY	100,769	1,033	0	40,509	69,881	23,918	753
TOWN	89,927	924	0	26,821	0	0	0
TOTAL	190,696	1,957	0	67,330	69,881	23,918	753

TABLE 31 PART D
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

NON-AGRICULTURAL NON-HOMESTEAD							
COUNTY	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS	CLASS 4D LOW-INCOME HOUSING	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING
	UP TO \$76K	\$76 - 115K	OVER \$115K				
	(1.20%)	(1.65%)	(1.65%)				
<u>FILLMORE</u>							
CITY	174,194	7,238	2,306	23,971	157,458	60,213	1,254
TOWN	174,197	3,703	448	8,075	0	0	17
TOTAL	348,391	10,941	2,754	32,046	157,458	60,213	1,271
<u>FREEBORN</u>							
CITY	207,884	8,238	2,595	109,749	275,797	68,355	1,841
TOWN	87,629	4,059	3,593	8,592	5,278	0	87
TOTAL	295,513	12,297	6,188	118,341	281,075	68,355	1,928
<u>GOODHUE</u>							
CITY	369,666	65,325	44,043	367,276	769,078	189,489	5,556
TOWN	234,592	40,759	38,300	35,703	3,197	0	801
TOTAL	604,258	106,084	82,343	402,979	772,275	189,489	6,357
<u>GRANT</u>							
CITY	39,210	898	0	9,807	34,511	4,702	700
TOWN	51,919	3,626	1,276	508	0	0	0
TOTAL	91,129	4,524	1,276	10,315	34,511	4,702	700
<u>HENNEPIN</u>							
CITY	12,083,198	4,254,477	8,719,832	15,164,327	96,451,342	6,940,485	355,336
TOWN	22,456	9,821	10,737	22,811	0	0	0
TOTAL	12,105,654	4,264,298	8,730,569	15,187,138	96,451,342	6,940,485	355,336
<u>HOUSTON</u>							
CITY	131,725	12,869	10,733	115,624	170,944	27,232	1,043
TOWN	130,292	8,638	10,332	24,382	0	0	256
TOTAL	262,017	21,507	21,065	140,006	170,944	27,232	1,299
<u>HUBBARD</u>							
CITY	75,826	1,211	295	50,833	57,545	54,308	2,522
TOWN	185,741	28,697	19,660	102,975	9,636	0	0
TOTAL	261,567	29,908	19,955	153,808	67,181	54,308	2,522
<u>ISANTI</u>							
CITY	162,265	24,307	1,257	35,223	290,483	93,088	1,114
TOWN	238,687	48,361	26,693	91,493	1,970	0	0
TOTAL	400,952	72,668	27,950	126,716	292,453	93,088	1,114
<u>ITASCA</u>							
CITY	265,886	27,937	24,583	95,507	284,873	147,424	0
TOWN	224,761	35,183	36,545	75,027	1,039	0	0
TOTAL	490,647	63,120	61,128	170,534	285,912	147,424	0
<u>JACKSON</u>							
CITY	81,174	1,413	660	7,332	53,321	25,398	0
TOWN	87,926	925	0	8,365	1,686	0	0
TOTAL	169,100	2,338	660	15,697	55,007	25,398	0
<u>KANABEC</u>							
CITY	50,721	918	2	18,427	133,162	28,045	1,404
TOWN	161,599	12,036	6,950	51,098	0	0	0
TOTAL	212,320	12,954	6,952	69,525	133,162	28,045	1,404

TABLE 31 PART D
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS (1.65%)	APARTMENT 4 OR MORE UNITS (2.15%, 2.40%)		
	UP TO \$76K (1.20%)	\$76 - 115K (1.65%)	OVER \$115K (1.65%)				
<u>KANDIYOHI</u>							
CITY	311,031	27,289	20,179	205,385	768,426	124,499	317
TOWN	233,701	32,859	32,904	136,281	7,910	0	0
TOTAL	544,732	60,148	53,083	341,666	776,336	124,499	317
<u>KITTSON</u>							
CITY	37,590	1,004	592	1,938	32,830	14,906	183
TOWN	25,603	23	0	1,740	0	0	0
TOTAL	63,193	1,027	592	3,678	32,830	14,906	183
<u>KOOCHICHING</u>							
CITY	92,794	2,326	0	43,145	42,013	37,586	454
TOWN	41,471	1,844	842	8,394	0	0	0
TOTAL	134,265	4,170	842	51,539	42,013	37,586	454
<u>LAC QUI PARLE</u>							
CITY	42,566	384	0	7,325	20,542	13,102	0
TOWN	44,968	1,099	391	4,703	0	0	0
TOTAL	87,534	1,483	391	12,028	20,542	13,102	0
<u>LAKE</u>							
CITY	96,527	3,069	582	38,464	41,969	17,967	907
TOWN	166,027	34,420	28,018	14,417	1,330	0	0
TOTAL	262,554	37,489	28,600	52,881	43,299	17,967	907
<u>LAKE/WOODS</u>							
CITY	14,289	646	0	6,656	1,973	5,675	0
TOWN	25,269	1,932	3,443	2,569	0	4,737	0
TOTAL	39,558	2,578	3,443	9,225	1,973	10,412	0
<u>LE SUEUR</u>							
CITY	187,371	17,240	5,570	78,015	210,102	50,661	743
TOWN	154,369	29,702	24,537	57,473	10,226	0	0
TOTAL	341,740	46,942	30,107	135,488	220,328	50,661	743
<u>LINCOLN</u>							
CITY	48,807	865	1,305	4,960	20,060	8,168	120
TOWN	45,381	773	0	1,518	0	0	0
TOTAL	94,188	1,638	1,305	6,478	20,060	8,168	120
<u>LYON</u>							
CITY	198,405	12,489	8,362	142,381	764,386	123,452	1,401
TOWN	85,197	2,771	881	28,542	1,697	578	0
TOTAL	283,602	15,260	9,243	170,923	766,083	124,030	1,401
<u>MCLEOD</u>							
CITY	246,365	30,359	12,857	20,361	775,495	116,049	0
TOWN	141,047	12,132	11,873	7,117	0	0	0
TOTAL	387,412	42,491	24,730	27,478	775,495	116,049	0
<u>MAHNOMEN</u>							
CITY	12,359	0	0	8,775	12,847	11,565	568
TOWN	26,174	0	0	4,491	0	0	0
TOTAL	38,533	0	0	13,266	12,847	11,565	568

TABLE 31 PART D
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS (1.65%)	APARTMENT 4 OR MORE UNITS (2.15%, 2.40%)		
	UP TO \$76K (1.20%)	\$76 - 115K (1.65%)	OVER \$115K (1.65%)				
<u>MARSHALL</u>							
CITY	36,671	221	0	8,192	42,069	8,889	762
TOWN	28,846	0	0	4,825	0	0	0
TOTAL	65,517	221	0	13,017	42,069	8,889	762
<u>MARTIN</u>							
CITY	189,276	11,383	6,181	35,333	156,362	41,387	579
TOWN	128,686	3,758	1,899	23,633	0	0	0
TOTAL	317,962	15,141	8,080	58,966	156,362	41,387	579
<u>MEEKER</u>							
CITY	121,648	6,342	682	75,396	134,850	38,629	1,617
TOWN	205,163	38,694	37,087	50,648	0	0	0
TOTAL	326,811	45,036	37,769	126,044	134,850	38,629	1,617
<u>MILLE LACS</u>							
CITY	104,158	7,519	173	70,346	134,518	101,708	794
TOWN	184,737	27,340	8,911	85,916	0	0	0
TOTAL	288,895	34,859	9,084	156,262	134,518	101,708	794
<u>MORRISON</u>							
CITY	136,338	6,557	1,195	97,774	220,583	103,271	0
TOWN	139,581	11,567	7,338	48,660	1,601	983	1,448
TOTAL	275,919	18,124	8,533	146,434	222,184	104,254	1,448
<u>MOWER</u>							
CITY	201,928	6,502	4,088	139,118	430,560	70,576	0
TOWN	75,210	3,389	136	7,457	6,480	0	0
TOTAL	277,138	9,891	4,224	146,575	437,040	70,576	0
<u>MURRAY</u>							
CITY	49,222	725	70	12,060	39,029	17,258	493
TOWN	46,520	974	1,506	9,956	0	0	0
TOTAL	95,742	1,699	1,576	22,016	39,029	17,258	493
<u>NICOLLET</u>							
CITY	205,851	35,810	17,101	224,869	609,583	93,804	1,777
TOWN	85,659	8,859	3,724	23,512	0	0	0
TOTAL	291,510	44,669	20,825	248,381	609,583	93,804	1,777
<u>NOBLES</u>							
CITY	216,307	6,170	2,597	83,175	288,802	68,653	718
TOWN	75,152	2,071	1,155	748	0	0	51
TOTAL	291,459	8,241	3,752	83,923	288,802	68,653	769
<u>NORMAN</u>							
CITY	39,111	502	0	4,669	30,687	13,326	3,229
TOWN	46,506	48	0	1,983	0	0	557
TOTAL	85,617	550	0	6,652	30,687	13,326	3,786
<u>OLMSTED</u>							
CITY	1,095,339	218,798	194,925	809,886	4,039,611	590,843	14,749
TOWN	271,896	55,964	96,763	168,641	35,382	0	6,632
TOTAL	1,367,235	274,762	291,688	978,527	4,074,993	590,843	21,381

TABLE 31 PART D
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS (1.65%)	APARTMENT 4 OR MORE UNITS (2.15%, 2.40%)		
	UP TO \$76K (1.20%)	\$76 - \$115K (1.65%)	OVER \$115K (1.65%)				
<u>OTTER TAIL</u>							
CITY	339,900	18,984	10,620	158,763	758,832	161,975	1,874
TOWN	394,597	37,513	18,439	151,438	42,507	0	1,286
TOTAL	734,497	56,497	29,059	310,201	801,339	161,975	3,160
<u>PENNINGTON</u>							
CITY	79,622	1,037	0	29,971	99,831	49,764	312
TOWN	32,629	1,620	0	10,616	1,464	403	0
TOTAL	112,251	2,657	0	40,587	101,295	50,167	312
<u>PINE</u>							
CITY	183,389	9,831	3,444	43,293	131,058	94,803	3,853
TOWN	299,426	31,668	17,656	89,645	5,309	0	0
TOTAL	482,815	41,499	21,100	132,938	136,367	94,803	3,853
<u>PIPESTONE</u>							
CITY	90,111	1,304	80	25,839	48,470	13,125	725
TOWN	34,062	218	0	3,189	0	0	0
TOTAL	124,173	1,522	80	29,028	48,470	13,125	725
<u>POLK</u>							
CITY	219,081	20,965	7,819	83,257	311,423	83,719	2,382
TOWN	106,537	3,505	825	7,436	0	174	56
TOTAL	325,618	24,470	8,644	90,693	311,423	83,893	2,438
<u>POPE</u>							
CITY	72,945	4,694	2,414	46,966	100,557	18,895	1,176
TOWN	88,504	5,659	2,180	21,412	0	0	101
TOTAL	161,449	10,353	4,594	68,378	100,557	18,895	1,277
<u>RAMSEY</u>							
CITY	3,671,489	867,877	1,047,821	4,351,931	28,884,108	3,364,569	58,737
TOWN	117,211	56,801	80,352	99,370	0	27,000	0
TOTAL	3,788,700	924,678	1,128,173	4,451,301	28,884,108	3,391,569	58,737
<u>RED LAKE</u>							
CITY	12,879	538	0	1,504	17,544	8,860	0
TOWN	13,898	0	0	292	0	0	0
TOTAL	26,777	538	0	1,796	17,544	8,860	0
<u>REDWOOD</u>							
CITY	98,191	4,030	1,171	35,967	144,411	41,296	464
TOWN	65,746	989	124	12,919	0	0	0
TOTAL	163,937	5,019	1,295	48,886	144,411	41,296	464
<u>RENVILLE</u>							
CITY	93,971	735	0	7,948	160,709	20,508	5,247
TOWN	101,023	2,169	0	6,616	0	0	0
TOTAL	194,994	2,904	0	14,564	160,709	20,508	5,247
<u>RICE</u>							
CITY	455,466	92,343	46,711	112,287	873,844	203,749	2,099
TOWN	272,196	31,391	26,808	55,624	965	0	0
TOTAL	727,662	123,734	73,519	167,911	874,809	203,749	2,099

TABLE 31 PART D
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS (1.65%)	APARTMENT 4 OR MORE UNITS (2.15%, 2.40%)		
	UP TO \$76K (1.20%)	\$76 - 115K (1.65%)	OVER \$115K (1.65%)				
<u>ROCK</u>							
CITY	83,855	2,504	0	26,995	82,455	23,555	140
TOWN	56,750	2,173	589	3,656	0	0	0
TOTAL	140,605	4,677	589	30,651	82,455	23,555	140
<u>ROSEAU</u>							
CITY	64,529	2,125	595	23,524	112,258	27,960	0
TOWN	100,890	4,036	1,453	16,863	6,387	0	0
TOTAL	165,419	6,161	2,048	40,387	118,645	27,960	0
<u>ST. LOUIS</u>							
CITY	1,671,307	127,458	121,915	1,369,719	3,400,664	770,553	8,834
TOWN	475,712	79,597	70,621	173,572	35,823	0	429
TOTAL	2,147,019	207,055	192,536	1,543,291	3,436,487	770,553	9,263
<u>SCOTT</u>							
CITY	665,303	268,095	419,683	997,515	1,378,226	247,270	838
TOWN	226,647	88,303	235,384	287,406	24,044	479	0
TOTAL	891,950	356,398	655,067	1,284,921	1,402,270	247,749	838
<u>SHERBURNE</u>							
CITY	273,349	76,255	54,616	376,671	1,275,383	325,543	0
TOWN	301,198	84,093	58,649	412,015	9,112	0	0
TOTAL	574,547	160,348	113,265	788,686	1,284,495	325,543	0
<u>SIBLEY</u>							
CITY	72,255	3,139	1,046	21,413	74,241	10,756	257
TOWN	91,841	3,243	1,448	33,767	10,724	0	0
TOTAL	164,096	6,382	2,494	55,180	84,965	10,756	257
<u>STEARNS</u>							
CITY	695,871	80,532	55,557	766,909	4,396,156	529,635	7,366
TOWN	302,436	46,369	41,216	140,574	46,164	3,602	640
TOTAL	998,307	126,901	96,773	907,483	4,442,320	533,237	8,006
<u>STEELE</u>							
CITY	193,558	24,899	16,267	214,901	554,801	133,519	645
TOWN	86,047	11,504	10,667	59,632	3,741	0	1,622
TOTAL	279,605	36,403	26,934	274,533	558,542	133,519	2,267
<u>STEVENS</u>							
CITY	122,460	2,414	1,050	23,005	105,338	28,694	0
TOWN	40,092	1,333	0	6,392	0	0	0
TOTAL	162,552	3,747	1,050	29,397	105,338	28,694	0
<u>SWIFT</u>							
CITY	77,295	3,671	525	21,197	43,796	30,544	844
TOWN	56,498	0	0	3,962	2,652	0	0
TOTAL	133,793	3,671	525	25,159	46,448	30,544	844
<u>TODD</u>							
CITY	101,832	797	0	27,218	106,972	35,417	545
TOWN	150,826	8,678	1,869	16,615	0	0	0
TOTAL	252,658	9,475	1,869	43,833	106,972	35,417	545

TABLE 31 PART D
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS (1.65%)	APARTMENT 4 OR MORE UNITS (2.15%, 2.40%)		
	UP TO \$76K (1.20%)	\$76 - 115K (1.65%)	OVER \$115K (1.65%)				
<u>TRAVERSE</u>							
CITY	33,571	1,559	1,495	4,078	8,386	13,290	0
TOWN	25,420	0	0	545	0	0	0
TOTAL	58,991	1,559	1,495	4,623	8,386	13,290	0
<u>WABASHA</u>							
CITY	199,273	26,949	15,226	48,626	125,395	36,583	8,568
TOWN	204,732	14,931	9,148	0	0	724	642
TOTAL	404,005	41,880	24,374	48,626	125,395	37,307	9,210
<u>WADENA</u>							
CITY	86,858	2,149	521	40,373	107,220	39,331	0
TOWN	75,107	3,592	0	22,984	0	0	0
TOTAL	161,965	5,741	521	63,357	107,220	39,331	0
<u>WASECA</u>							
CITY	132,479	6,687	3,376	64,707	228,531	42,335	1,577
TOWN	92,191	5,211	3,190	61	5,873	0	0
TOTAL	224,670	11,898	6,566	64,768	234,404	42,335	1,577
<u>WASHINGTON</u>							
CITY	1,818,516	729,294	1,239,559	2,120,130	5,883,898	745,039	5,163
TOWN	295,241	162,278	349,765	547,700	6,103	0	0
TOTAL	2,113,757	891,572	1,589,324	2,667,830	5,890,001	745,039	5,163
<u>WATONWAN</u>							
CITY	58,029	347	0	31,293	115,188	2,054	0
TOWN	42,245	1,795	1,338	6,265	0	0	0
TOTAL	100,274	2,142	1,338	37,558	115,188	2,054	0
<u>WILKIN</u>							
CITY	50,461	1,782	563	20,621	53,725	16,630	0
TOWN	11,125	470	0	27,531	0	0	0
TOTAL	61,586	2,252	563	48,152	53,725	16,630	0
<u>WINONA</u>							
CITY	408,230	40,077	13,897	464,329	1,476,647	80,038	3,538
TOWN	206,993	20,578	13,025	106,529	7,342	0	276
TOTAL	615,223	60,655	26,922	570,858	1,483,989	80,038	3,814
<u>WRIGHT</u>							
CITY	652,733	203,462	117,404	765,949	1,398,156	467,535	2,295
TOWN	416,827	116,540	91,053	197,981	18,845	1,174	0
TOTAL	1,069,560	320,002	208,457	963,930	1,417,001	468,709	2,295
<u>YELLOW MEDICINE</u>							
CITY	73,875	729	0	6,812	49,679	22,037	281
TOWN	59,832	1,508	71	8,430	0	0	0
TOTAL	133,707	2,237	71	15,242	49,679	22,037	281
<u>STATE TOTAL</u>							
CITY	38,646,927	9,895,573	14,881,161	38,326,063	200,860,811	21,398,939	553,784
TOWN	12,064,353	1,911,030	2,014,764	5,303,074	599,550	48,782	18,573
TOTAL	50,711,280	11,806,603	16,895,925	43,629,137	201,460,361	21,447,721	572,357

TABLE 31 PART E
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MOBILE HOME PARK LAND (1.65%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.65%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)		TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
<u>AITKIN</u>							
CITY	944	0	0	4,053	419	331,134	166,433
TOWN	4,926	8,054	25,887	35,121	2,849	178,493	46,791
TOTAL	5,870	8,054	25,887	39,174	3,268	509,627	213,224
<u>ANOKA</u>							
CITY	1,333,040	640	2,485	9,776	218,830	6,179,358	32,155,000
TOWN	19,723	0	0	0	0	197,124	196,787
TOTAL	1,352,763	640	2,485	9,776	218,830	6,376,482	32,351,787
<u>BECKER</u>							
CITY	18,553	640	1,325	5,999	0	904,173	1,344,634
TOWN	10,514	21,401	103,439	109,339	29,217	262,064	94,402
TOTAL	29,067	22,041	104,764	115,338	29,217	1,166,237	1,439,036
<u>BELTRAMI</u>							
CITY	30,869	0	0	11,836	0	982,637	1,929,181
TOWN	23,183	18,841	62,542	75,156	14,384	388,833	139,829
TOTAL	54,052	18,841	62,542	86,992	14,384	1,371,470	2,069,010
<u>BENTON</u>							
CITY	67,226	0	0	0	0	899,734	1,776,637
TOWN	17,997	0	0	7,407	24,934	394,190	246,093
TOTAL	85,223	0	0	7,407	24,934	1,293,924	2,022,730
<u>BIG STONE</u>							
CITY	1,423	0	0	0	0	153,172	20,661
TOWN	0	787	1,170	3,139	446	17,709	58
TOTAL	1,423	787	1,170	3,139	446	170,881	20,719
<u>BLUE EARTH</u>							
CITY	83,395	0	0	4,255	0	2,224,617	8,443,523
TOWN	9,437	0	0	2,762	0	369,163	356,107
TOTAL	92,832	0	0	7,017	0	2,593,780	8,799,630
<u>BROWN</u>							
CITY	19,835	0	0	0	983	1,083,231	1,139,461
TOWN	1,142	0	0	0	1,608	105,040	160,201
TOTAL	20,977	0	0	0	2,591	1,188,271	1,299,662
<u>CARLTON</u>							
CITY	13,172	53	0	2,310	8,107	779,484	577,897
TOWN	347	1,435	1,831	4,613	2,091	117,765	37,697
TOTAL	13,519	1,488	1,831	6,923	10,198	897,249	615,594
<u>CARVER</u>							
CITY	161,284	0	0	4,351	33,323	1,473,445	7,072,320
TOWN	1,178	0	0	0	39,250	144,214	168,303
TOTAL	162,462	0	0	4,351	72,573	1,617,659	7,240,623
<u>CASS</u>							
CITY	4,171	6,080	101,560	249,912	99,105	891,784	696,675
TOWN	5,324	44,437	364,136	274,817	50,530	701,170	276,797
TOTAL	9,495	50,517	465,696	524,729	149,635	1,592,954	973,472

TABLE 31 PART E
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MOBILE HOME PARK LAND (1.65%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.65%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)		TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
<u>CHIPPEWA</u>							
CITY	6,837	0	0	0	0	503,340	407,078
TOWN	564	0	0	0	0	88,314	30,730
TOTAL	7,401	0	0	0	0	591,654	437,808
<u>CHISAGO</u>							
CITY	86,358	0	0	3,213	13,143	1,129,106	1,448,380
TOWN	28,522	2,845	6,987	24,031	26,579	172,868	136,702
TOTAL	114,880	2,845	6,987	27,244	39,722	1,301,974	1,585,082
<u>CLAY</u>							
CITY	39,932	0	0	0	13,304	1,329,729	2,520,231
TOWN	408	226	0	2,214	1,256	132,530	55,335
TOTAL	40,340	226	0	2,214	14,560	1,462,259	2,575,566
<u>CLEARWATER</u>							
CITY	1,160	0	0	0	145	173,893	42,697
TOWN	0	736	2,815	462	0	39,198	0
TOTAL	1,160	736	2,815	462	145	213,091	42,697
<u>COOK</u>							
CITY	145	0	0	101,072	0	220,981	130,562
TOWN	2,115	9,470	59,539	202,876	0	124,483	78,718
TOTAL	2,260	9,470	59,539	303,948	0	345,464	209,280
<u>COTTONWOOD</u>							
CITY	0	0	0	0	0	377,958	214,150
TOWN	0	0	0	0	0	33,604	405
TOTAL	0	0	0	0	0	411,562	214,555
<u>CROW WING</u>							
CITY	55,158	8,836	73,488	407,851	140,068	3,123,458	6,403,836
TOWN	6,473	24,780	257,226	215,103	100,951	796,731	756,956
TOTAL	61,631	33,616	330,714	622,954	241,019	3,920,189	7,160,792
<u>DAKOTA</u>							
CITY	1,213,342	0	0	0	127,590	7,612,170	70,438,971
TOWN	0	515	1,509	0	117,471	281,673	222,296
TOTAL	1,213,342	515	1,509	0	245,061	7,893,843	70,661,267
<u>DODGE</u>							
CITY	11,803	0	0	0	0	423,694	266,297
TOWN	0	0	0	3,291	0	80,423	26,541
TOTAL	11,803	0	0	3,291	0	504,117	292,838
<u>DOUGLAS</u>							
CITY	33,763	1,428	5,654	11,045	0	1,410,291	2,596,478
TOWN	20,879	19,789	93,283	84,455	63,591	484,763	674,764
TOTAL	54,642	21,217	98,937	95,500	63,591	1,895,054	3,271,242
<u>FARIBAULT</u>							
CITY	1,836	0	0	0	8	410,432	222,414
TOWN	0	0	0	0	4,795	21,966	0
TOTAL	1,836	0	0	0	4,803	432,398	222,414

TABLE 31 PART E
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)					COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
	MOBILE	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)	GOLF COURSES (1.65%)	TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
	HOME						
	PARK LAND (1.65%)						
<u>FILLMORE</u>							
CITY	4,673	0	0	4,838	3,408	822,322	370,577
TOWN	0	0	0	3,428	4,125	114,472	39,118
TOTAL	4,673	0	0	8,266	7,533	936,794	409,695
<u>FREEBORN</u>							
CITY	13,055	0	0	0	8,522	994,684	1,387,910
TOWN	12	0	0	1,775	5,448	81,810	25,265
TOTAL	13,067	0	0	1,775	13,970	1,076,494	1,413,175
<u>GOODHUE</u>							
CITY	95,418	320	2,895	13,052	25,127	1,859,298	2,742,813
TOWN	7,054	320	494	27,505	17,356	191,927	227,632
TOTAL	102,472	640	3,389	40,557	42,483	2,051,225	2,970,445
<u>GRANT</u>							
CITY	667	320	196	0	0	258,339	60,624
TOWN	243	960	3,021	4,558	5,042	26,683	14,569
TOTAL	910	1,280	3,217	4,558	5,042	285,022	75,193
<u>HENNEPIN</u>							
CITY	147,902	0	0	0	177,057	23,910,719	401,498,064
TOWN	0	0	0	0	0	129,344	368,028
TOTAL	147,902	0	0	0	177,057	24,040,063	401,866,092
<u>HOUSTON</u>							
CITY	19,322	0	0	0	0	640,808	352,469
TOWN	507	0	0	7,381	9,369	114,541	44,706
TOTAL	19,829	0	0	7,381	9,369	755,349	397,175
<u>HUBBARD</u>							
CITY	1,092	1,280	4,132	3,166	0	554,829	406,664
TOWN	13,268	26,130	216,504	206,740	19,710	320,378	208,196
TOTAL	14,360	27,410	220,636	209,906	19,710	875,207	614,860
<u>ISANTI</u>							
CITY	18,413	0	0	0	0	751,811	1,335,611
TOWN	5,521	1,920	9,657	4,289	26,866	227,911	77,400
TOTAL	23,934	1,920	9,657	4,289	26,866	979,722	1,413,011
<u>ITASCA</u>							
CITY	17,303	960	2,705	1,696	2,818	1,329,291	1,724,841
TOWN	7,293	31,857	121,895	138,087	26,155	320,416	93,865
TOTAL	24,596	32,817	124,600	139,783	28,973	1,649,707	1,818,706
<u>JACKSON</u>							
CITY	0	0	0	2,597	1,556	313,826	341,591
TOWN	0	0	0	0	2,036	65,449	9,492
TOTAL	0	0	0	2,597	3,592	379,275	351,083
<u>KANABEC</u>							
CITY	15,798	0	0	0	0	303,285	151,005
TOWN	4,578	0	0	13,326	5,377	126,356	44,778
TOTAL	20,376	0	0	13,326	5,377	429,641	195,783

TABLE 31 PART E
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)					COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
	MOBILE	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)	GOLF COURSES (1.65%)	TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
	HOME						
	PARK LAND (1.65%)						
<u>KANDIYOHI</u>							
CITY	16,313	755	2,355	3,066	10,450	1,384,464	2,434,246
TOWN	6,263	7,400	26,176	11,257	21,788	379,558	256,161
TOTAL	22,576	8,155	28,531	14,323	32,238	1,764,022	2,690,407
<u>KITTSOON</u>							
CITY	857	0	0	0	37	143,007	30,853
TOWN	0	0	0	348	1,312	26,846	10,418
TOTAL	857	0	0	348	1,349	169,853	41,271
<u>KOOCHICHING</u>							
CITY	6,788	0	0	2,586	0	413,227	362,169
TOWN	0	2,034	2,536	22,429	1,300	61,197	11,667
TOTAL	6,788	2,034	2,536	25,015	1,300	474,424	373,836
<u>LAC QUI PARLE</u>							
CITY	272	0	0	0	0	147,121	9,360
TOWN	0	0	0	1,663	2,049	34,379	265
TOTAL	272	0	0	1,663	2,049	181,500	9,625
<u>LAKE</u>							
CITY	0	0	0	528	0	282,851	326,928
TOWN	0	10,993	51,185	108,428	0	82,966	53,417
TOTAL	0	10,993	51,185	108,956	0	365,817	380,345
<u>LAKE/WOODS</u>							
CITY	267	0	0	0	0	143,136	79,153
TOWN	5,810	10,644	40,677	74,589	2,467	45,323	15,551
TOTAL	6,077	10,644	40,677	74,589	2,467	188,459	94,704
<u>LE SUEUR</u>							
CITY	8,302	320	1,326	5,094	1,076	734,608	251,000
TOWN	866	640	3,254	57,737	8,065	157,540	66,523
TOTAL	9,168	960	4,580	62,831	9,141	892,148	317,523
<u>LINCOLN</u>							
CITY	0	320	218	314	1,267	144,173	231
TOWN	0	0	0	936	1,392	13,057	5,899
TOTAL	0	320	218	1,250	2,659	157,230	6,130
<u>LYON</u>							
CITY	13,205	0	0	0	2,272	952,009	1,626,341
TOWN	0	0	0	0	0	104,664	31,745
TOTAL	13,205	0	0	0	2,272	1,056,673	1,658,086
<u>MCLEOD</u>							
CITY	27,973	0	0	0	13,690	1,261,460	2,131,077
TOWN	363	0	0	0	4,996	176,981	64,706
TOTAL	28,336	0	0	0	18,686	1,438,441	2,195,783
<u>MAHNOMEN</u>							
CITY	828	0	0	0	0	116,189	240,678
TOWN	0	1,600	2,853	4,992	0	21,954	110,374
TOTAL	828	1,600	2,853	4,992	0	138,143	351,052

TABLE 31 PART E
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)					COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
	MOBILE	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)	GOLF COURSES (1.65%)	TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
	HOME						
	PARK LAND (1.65%)						
<u>MARSHALL</u>							
CITY	2,449	0	0	0	0	237,907	46,754
TOWN	343	0	0	0	1,082	53,097	29,863
TOTAL	2,792	0	0	0	1,082	291,004	76,617
<u>MARTIN</u>							
CITY	5,159	0	0	0	221	807,757	1,068,079
TOWN	358	0	0	1,106	6,529	35,202	12,896
TOTAL	5,517	0	0	1,106	6,750	842,959	1,080,975
<u>MEEKER</u>							
CITY	13,638	0	0	0	0	580,719	197,280
TOWN	0	1,970	1,495	2,882	0	165,734	62,790
TOTAL	13,638	1,970	1,495	2,882	0	746,453	260,070
<u>MILLE LACS</u>							
CITY	14,751	3,828	13,180	3,531	3,164	600,443	265,553
TOWN	6,082	5,906	17,650	47,717	20,595	258,706	160,294
TOTAL	20,833	9,734	30,830	51,248	23,759	859,149	425,847
<u>MORRISON</u>							
CITY	12,488	0	0	0	0	846,033	779,353
TOWN	1,585	4,027	14,415	17,115	10,568	323,960	47,885
TOTAL	14,073	4,027	14,415	17,115	10,568	1,169,993	827,238
<u>MOWER</u>							
CITY	11,761	0	0	99	4,719	1,249,330	1,348,865
TOWN	2,209	0	0	5,419	7,815	153,643	48,824
TOTAL	13,970	0	0	5,518	12,534	1,402,973	1,397,689
<u>MURRAY</u>							
CITY	79	0	0	0	175	239,415	39,663
TOWN	0	0	0	0	3,557	49,501	14,667
TOTAL	79	0	0	0	3,732	288,916	54,330
<u>NICOLLET</u>							
CITY	59,373	0	0	0	0	882,827	1,079,477
TOWN	0	0	0	0	13,804	32,812	6,236
TOTAL	59,373	0	0	0	13,804	915,639	1,085,713
<u>NOBLES</u>							
CITY	13,108	0	0	0	8,306	786,207	1,238,145
TOWN	0	0	0	0	0	60,726	49,867
TOTAL	13,108	0	0	0	8,306	846,933	1,288,012
<u>NORMAN</u>							
CITY	827	0	0	0	0	187,043	33,018
TOWN	0	0	0	0	677	50,204	5,956
TOTAL	827	0	0	0	677	237,247	38,974
<u>OLMSTED</u>							
CITY	80,889	0	0	0	5,555	3,735,698	22,645,497
TOWN	33,074	0	0	0	1,512	361,794	326,719
TOTAL	113,963	0	0	0	7,067	4,097,492	22,972,216

TABLE 31 PART E
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MOBILE HOME PARK LAND (1.65%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.65%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)		TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
<u>OTTER TAIL</u>							
CITY	16,601	1,280	6,008	3,503	1,904	1,879,093	2,350,146
TOWN	11,597	39,238	216,106	126,241	13,688	456,390	167,501
TOTAL	28,198	40,518	222,114	129,744	15,592	2,335,483	2,517,647
<u>PENNINGTON</u>							
CITY	10,703	0	0	0	0	425,798	413,489
TOWN	0	0	0	0	2,003	78,875	21,029
TOTAL	10,703	0	0	0	2,003	504,673	434,518
<u>PINE</u>							
CITY	12,829	280	0	6,693	8,417	763,459	1,291,006
TOWN	6,454	2,325	3,800	22,726	10,758	156,522	76,621
TOTAL	19,283	2,605	3,800	29,419	19,175	919,981	1,367,627
<u>PIPESTONE</u>							
CITY	1,112	0	0	465	0	373,083	174,960
TOWN	0	0	0	0	0	33,064	2,662
TOTAL	1,112	0	0	465	0	406,147	177,622
<u>POLK</u>							
CITY	19,590	0	0	0	2,737	952,438	1,026,574
TOWN	527	0	0	0	2,844	115,663	75,340
TOTAL	20,117	0	0	0	5,581	1,068,101	1,101,914
<u>POPE</u>							
CITY	2,013	2,653	3,941	3,337	2,432	323,367	102,473
TOWN	267	6,853	11,739	8,222	3,356	73,485	46,600
TOTAL	2,280	9,506	15,680	11,559	5,788	396,852	149,073
<u>RAMSEY</u>							
CITY	622,146	0	0	0	18,219	12,948,570	108,953,885
TOWN	0	0	0	0	0	112,702	892,927
TOTAL	622,146	0	0	0	18,219	13,061,272	109,846,812
<u>RED LAKE</u>							
CITY	680	0	0	256	0	74,625	16,442
TOWN	0	0	0	551	0	10,942	1,724
TOTAL	680	0	0	807	0	85,567	18,166
<u>REDWOOD</u>							
CITY	6,744	0	0	0	3,916	497,493	393,904
TOWN	0	0	0	0	12,619	94,109	20,675
TOTAL	6,744	0	0	0	16,535	591,602	414,579
<u>RENVILLE</u>							
CITY	6,784	0	0	0	0	500,593	89,549
TOWN	615	0	0	0	9,570	70,808	11,304
TOTAL	7,399	0	0	0	9,570	571,401	100,853
<u>RICE</u>							
CITY	50,439	0	0	0	6,169	1,669,529	3,116,947
TOWN	2,682	6,540	3,815	7,887	13,597	156,282	52,622
TOTAL	53,121	6,540	3,815	7,887	19,766	1,825,811	3,169,569

TABLE 31 PART E
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)					COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
	MOBILE	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)	GOLF COURSES (1.65%)	TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
	HOME						
	PARK LAND (1.65%)						
<u>ROCK</u>							
CITY	1,273	0	0	0	0	343,488	210,416
TOWN	0	0	0	0	0	31,607	4,553
TOTAL	1,273	0	0	0	0	375,095	214,969
<u>ROSEAU</u>							
CITY	10,900	0	0	0	0	476,727	338,713
TOWN	19,590	320	107	7,336	2,063	80,388	39,084
TOTAL	30,490	320	107	7,336	2,063	557,115	377,797
<u>ST. LOUIS</u>							
CITY	118,891	951	6,105	5,036	1,172	5,690,096	12,391,441
TOWN	2,731	38,966	187,793	130,965	5,921	540,700	193,449
TOTAL	121,622	39,917	193,898	136,001	7,093	6,230,796	12,584,890
<u>SCOTT</u>							
CITY	38,685	0	0	5,963	12,132	1,974,140	6,221,702
TOWN	42,460	0	0	11,383	31,062	395,485	442,790
TOTAL	81,145	0	0	17,346	43,194	2,369,625	6,664,492
<u>SHERBURNE</u>							
CITY	13,074	0	0	36,356	0	1,382,907	4,517,039
TOWN	1,386	0	0	29,517	0	485,623	440,122
TOTAL	14,460	0	0	65,873	0	1,868,530	4,957,161
<u>SIBLEY</u>							
CITY	1,884	0	0	861	0	327,950	57,438
TOWN	0	0	0	654	0	49,773	853
TOTAL	1,884	0	0	1,515	0	377,723	58,291
<u>STEARNS</u>							
CITY	72,033	0	0	7,762	18,998	4,799,403	15,552,353
TOWN	54,559	5,070	24,501	61,055	33,034	783,101	370,065
TOTAL	126,592	5,070	24,501	68,817	52,032	5,582,504	15,922,418
<u>STEELE</u>							
CITY	19,683	0	0	0	0	1,300,210	2,559,103
TOWN	4,285	0	0	1,150	8,553	136,573	92,350
TOTAL	23,968	0	0	1,150	8,553	1,436,783	2,651,453
<u>STEVENS</u>							
CITY	0	0	0	0	0	415,250	311,228
TOWN	0	0	0	0	1,120	58,949	18,526
TOTAL	0	0	0	0	1,120	474,199	329,754
<u>SWIFT</u>							
CITY	1,618	0	0	0	0	317,165	1,022,385
TOWN	0	0	0	0	0	49,809	131,396
TOTAL	1,618	0	0	0	0	366,974	1,153,781
<u>TODD</u>							
CITY	1,594	1,600	9,270	1,967	2,435	501,219	392,762
TOWN	1,202	9,470	15,378	15,241	11,397	100,838	3,268
TOTAL	2,796	11,070	24,648	17,208	13,832	602,057	396,030

TABLE 31 PART E
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MOBILE HOME PARK LAND (1.65%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.65%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)		TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
<u>TRAVERSE</u>							
CITY	592	0	0	0	0	109,812	9,968
TOWN	0	0	0	1,493	906	14,799	4,338
TOTAL	592	0	0	1,493	906	124,611	14,306
<u>WABASHA</u>							
CITY	32,598	0	0	3,244	4,287	745,815	488,583
TOWN	3,630	0	0	23,035	13,842	98,317	21,620
TOTAL	36,228	0	0	26,279	18,129	844,132	510,203
<u>WADENA</u>							
CITY	2,974	0	0	0	0	478,772	256,256
TOWN	0	585	814	0	9,492	49,614	6,307
TOTAL	2,974	585	814	0	9,492	528,386	262,563
<u>WASECA</u>							
CITY	8,752	320	443	0	0	523,836	431,137
TOWN	0	320	245	685	2,749	55,008	25,776
TOTAL	8,752	640	688	685	2,749	578,844	456,913
<u>WASHINGTON</u>							
CITY	291,905	0	0	0	128,296	4,593,957	33,081,463
TOWN	0	1,162	4,790	7,962	39,939	341,882	530,021
TOTAL	291,905	1,162	4,790	7,962	168,235	4,935,839	33,611,484
<u>WATONWAN</u>							
CITY	2,211	0	0	0	0	387,996	136,017
TOWN	0	0	0	0	4,148	31,335	15,841
TOTAL	2,211	0	0	0	4,148	419,331	151,858
<u>WILKIN</u>							
CITY	2,875	0	0	0	63	240,563	117,616
TOWN	0	0	0	0	2,588	41,146	66,734
TOTAL	2,875	0	0	0	2,651	281,709	184,350
<u>WINONA</u>							
CITY	52,413	320	11	576	4,041	1,790,157	3,037,582
TOWN	36,128	0	0	11,136	9,537	146,896	71,583
TOTAL	88,541	320	11	11,712	13,578	1,937,053	3,109,165
<u>WRIGHT</u>							
CITY	176,273	0	0	13,030	111,240	2,875,086	4,546,007
TOWN	35,082	0	0	42,227	58,940	375,999	318,345
TOTAL	211,355	0	0	55,257	170,180	3,251,085	4,864,352
<u>YELLOW MEDICINE</u>							
CITY	1,028	0	0	0	0	320,826	111,675
TOWN	340	0	0	0	1,766	45,818	1,534
TOTAL	1,368	0	0	0	1,766	366,644	113,209
<u>STATE TOTAL</u>							
CITY	5,408,113	33,184	237,297	945,289	1,250,903	130,236,080	790,339,664
TOWN	471,696	370,566	1,961,264	2,317,959	1,016,436	14,773,951	10,418,844
TOTAL	5,879,809	403,750	2,198,561	3,263,248	2,267,339	145,010,031	800,758,508

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)			PUBLIC UTILITY		RAIL- ROAD PROPERTY (2.40, 3.40%)	ALL OTHER CLASS 5 (3.40%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K	OVER \$150K	MINERALS	LAND & BUILDINGS	MACHINERY			
	(2.40%)	(2.975, 3.40%)		(3.40%)	(2.40, 3.40%)			
<u>AITKIN</u>								
CITY	38,193	123,519	0	68	0	11,822	0	1,267,711
TOWN	6,697	5,583	0	43,794	38,824	77,845	1,864	4,082,499
TOTAL	44,890	129,102	0	43,862	38,824	89,667	1,864	5,350,210
<u>ANOKA</u>								
CITY	2,689,183	25,403,843	0	118,497	613,589	777,594	0	214,136,767
TOWN	16,004	0	0	6,977	45,417	0	0	7,724,051
TOTAL	2,705,187	25,403,843	0	125,474	659,006	777,594	0	221,860,818
<u>BECKER</u>								
CITY	70,472	444,675	0	3,096	10,269	58,271	0	5,891,627
TOWN	22,107	53,336	0	17,200	143,526	139,643	0	6,200,072
TOTAL	92,579	498,011	0	20,296	153,795	197,914	0	12,091,699
<u>BELTRAMI</u>								
CITY	32,413	74,817	0	92,264	19,338	46,138	0	5,604,468
TOWN	3,600	156,638	0	56,318	172,053	38,415	0	6,539,483
TOTAL	36,013	231,455	0	148,582	191,391	84,553	0	12,143,951
<u>BENTON</u>								
CITY	329,124	1,961,343	0	16,581	207,750	130,567	0	12,033,127
TOWN	27,465	34,419	0	15,093	189,428	65,124	0	4,349,358
TOTAL	356,589	1,995,762	0	31,674	397,178	195,691	0	16,382,485
<u>BIG STONE</u>								
CITY	10,529	4,587	0	5,396	26,851	21,365	0	797,969
TOWN	5,722	0	0	21,277	37,523	68,374	7,194	320,084
TOTAL	16,251	4,587	0	26,673	64,374	89,739	7,194	1,118,053
<u>BLUE EARTH</u>								
CITY	161,300	1,934,463	0	182,079	879,209	78,221	0	26,579,268
TOWN	55,664	173,822	0	142,458	201,869	69,683	0	6,176,478
TOTAL	216,964	2,108,285	0	324,537	1,081,078	147,904	0	32,755,746
<u>BROWN</u>								
CITY	148,748	964,257	0	334	1,894	22,306	0	9,312,991
TOWN	40,512	147,601	0	9,357	37,737	40,021	0	1,462,214
TOTAL	189,260	1,111,858	0	9,691	39,631	62,327	0	10,775,205
<u>CARLTON</u>								
CITY	37,034	2,601,156	0	154,241	106,597	75,426	0	8,478,601
TOWN	14,491	12,678	0	381,460	737,740	134,681	0	5,654,917
TOTAL	51,525	2,613,834	0	535,701	844,337	210,107	0	14,133,518
<u>CARVER</u>								
CITY	583,383	7,631,738	0	12,910	25,743	24,264	180	57,908,446
TOWN	28,691	176,365	0	106,928	325,282	9,887	0	6,554,202
TOTAL	612,074	7,808,103	0	119,838	351,025	34,151	180	64,462,648
<u>CASS</u>								
CITY	0	0	0	2,264	2,260	22,804	0	5,343,606
TOWN	4,169	1,136	0	172,926	305,594	137,973	0	9,997,710
TOTAL	4,169	1,136	0	175,190	307,854	160,777	0	15,341,316

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL			PUBLIC UTILITY		RAIL-ROAD PROPERTY	ALL OTHER CLASS 5	TOTAL NON-AG NET TAX CAPACITY
	LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS	LAND & BUILDINGS	MACHINERY			
	TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)						
			(3.40%)	(2.40, 3.40%)	(3.40%)	(2.40, 3.40%)	(3.40%)	
CHIPPEWA								
CITY	54,347	290,225	0	87,110	266,956	19,328	0	3,523,751
TOWN	36,092	40,163	0	3,940	6,913	66,476	0	775,477
TOTAL	90,439	330,388	0	91,050	273,869	85,804	0	4,299,228
CHISAGO								
CITY	105,336	375,673	0	66,207	100,594	10,632	11,419	12,253,462
TOWN	10,913	31,233	0	38,094	574,822	2,563	3,924	10,822,544
TOTAL	116,249	406,906	0	104,301	675,416	13,195	15,343	23,076,006
CLAY								
CITY	54,262	1,073,721	0	1,404	5,059	212,948	0	15,921,298
TOWN	12,799	29,495	0	4,474	30,784	254,523	0	2,603,069
TOTAL	67,061	1,103,216	0	5,878	35,843	467,471	0	18,524,367
CLEARWATER								
CITY	3,600	33,283	0	6,099	2,609	15,895	0	601,205
TOWN	0	0	0	484,954	1,961,122	31,487	0	3,086,468
TOTAL	3,600	33,283	0	491,053	1,963,731	47,382	0	3,687,673
COOK								
CITY	0	0	0	0	0	0	0	999,332
TOWN	0	0	0	11,711	17,590	9,543	0	2,687,794
TOTAL	0	0	0	11,711	17,590	9,543	0	3,687,126
COTTONWOOD								
CITY	79,660	253,830	0	1,184	0	13,062	0	2,508,210
TOWN	26,567	181,767	0	46,845	0	17,690	0	583,871
TOTAL	106,227	435,597	0	48,029	0	30,752	0	3,092,081
CROW WING								
CITY	40,568	396,947	340	31,420	71,352	130,174	0	22,597,697
TOWN	7,200	195,595	1,194	37,602	270,844	49,502	0	14,341,033
TOTAL	47,768	592,542	1,534	69,022	342,196	179,676	0	36,938,730
DAKOTA								
CITY	1,847,844	24,473,399	0	1,579,776	5,700,909	454,930	0	334,204,649
TOWN	81,206	141,877	0	14,531	92,253	47,967	0	9,149,803
TOTAL	1,929,050	24,615,276	0	1,594,307	5,793,162	502,897	0	343,354,452
DODGE								
CITY	20,919	466,130	0	622	26,425	7,418	0	4,085,159
TOWN	10,800	6,456	0	2,730	18,887	17,363	0	2,039,935
TOTAL	31,719	472,586	0	3,352	45,312	24,781	0	6,125,094
DOUGLAS								
CITY	79,822	648,102	0	157,432	12,930	21,480	0	8,769,378
TOWN	7,200	1,962	0	52,229	159,063	28,373	0	10,870,072
TOTAL	87,022	650,064	0	209,661	171,993	49,853	0	19,639,450
FARIBAULT								
CITY	176,503	600,697	0	4,737	23,360	38,585	0	3,352,855
TOWN	31,058	47,088	0	8,287	71,216	84,751	0	775,585
TOTAL	207,561	647,785	0	13,024	94,576	123,336	0	4,128,440

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL			PUBLIC UTILITY		RAIL-ROAD PROPERTY	ALL OTHER CLASS 5	TOTAL NON-AG NET TAX CAPACITY
	LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS	LAND & BUILDINGS	MACHINERY			
	TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)						
				(2.40, 3.40%)	(3.40%)	(2.40, 3.40%)	(3.40%)	
<u>FILLMORE</u>								
CITY	49,760	184,075	0	1,518	13,941	0	0	4,513,730
TOWN	0	2,601	0	8,369	75,064	0	0	1,202,838
TOTAL	49,760	186,676	0	9,887	89,005	0	0	5,716,568
<u>FREEBORN</u>								
CITY	207,057	1,029,369	0	70,845	51,015	38,540	0	9,495,677
TOWN	23,916	133,961	0	36,811	269,327	101,348	0	2,302,461
TOTAL	230,973	1,163,330	0	107,656	320,342	139,888	0	11,798,138
<u>GOODHUE</u>								
CITY	236,989	2,228,504	0	2,973,008	10,316,110	66,751	0	32,279,154
TOWN	22,005	15,895	0	10,471	25,285	22,037	0	5,474,014
TOTAL	258,994	2,244,399	0	2,983,479	10,341,395	88,788	0	37,753,168
<u>GRANT</u>								
CITY	0	0	0	2,152	2,944	21,236	0	906,762
TOWN	0	0	0	4,539	23,750	57,179	0	539,317
TOTAL	0	0	0	6,691	26,694	78,415	0	1,446,079
<u>HENNEPIN</u>								
CITY	10,052,529	145,084,421	0	2,658,728	5,544,255	2,373,931	0	1,346,999,847
TOWN	142,319	464,639	0	4,536	38,970	5,800	0	3,007,814
TOTAL	10,194,848	145,549,060	0	2,663,264	5,583,225	2,379,731	0	1,350,007,661
<u>HOUSTON</u>								
CITY	18,327	67,692	0	3,089	10,925	8,316	0	4,701,065
TOWN	9,969	2,247	0	24,776	47,996	32,593	0	1,952,989
TOTAL	28,296	69,939	0	27,865	58,921	40,909	0	6,654,054
<u>HUBBARD</u>								
CITY	27,034	485,992	0	732	2,863	0	0	2,411,919
TOWN	4,080	372,600	0	19,972	159,985	22,932	0	6,960,362
TOTAL	31,114	858,592	0	20,704	162,848	22,932	0	9,372,281
<u>ISANTI</u>								
CITY	18,000	263,374	0	47,454	35,689	35,407	0	5,367,549
TOWN	3,840	5,614	0	13,545	96,180	39,575	0	7,962,678
TOTAL	21,840	268,988	0	60,999	131,869	74,982	0	13,330,227
<u>ITASCA</u>								
CITY	71,436	1,506,372	6,912	1,643,607	6,322,854	104,747	0	17,673,918
TOWN	69,561	247,032	5,443	212,534	1,078,739	181,733	0	11,600,732
TOTAL	140,997	1,753,404	12,355	1,856,141	7,401,593	286,480	0	29,274,650
<u>JACKSON</u>								
CITY	578	1,020	0	126	564	8,135	0	1,906,637
TOWN	20,947	562,979	0	29,944	139,373	34,408	0	1,282,780
TOTAL	21,525	563,999	0	30,070	139,937	42,543	0	3,189,417
<u>KANABEC</u>								
CITY	32,836	187,104	0	179	1,494	4,148	0	1,573,379
TOWN	8,208	3,448	0	691	397	8,013	0	2,528,670
TOTAL	41,044	190,552	0	870	1,891	12,161	0	4,102,049

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)			PUBLIC UTILITY		RAIL- ROAD PROPERTY (2.40, 3.40%)	ALL OTHER CLASS 5 (3.40%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K	OVER \$150K	MINERALS	LAND & BUILDINGS	MACHINERY			
	(2.40%)	(2.975, 3.40%)		(3.40%)	(2.40, 3.40%)			
<u>KANDIYOHI</u>								
CITY	191,783	869,182	0	28,062	17,612	126,327	0	12,134,114
TOWN	67,872	65,270	0	21,031	37,708	106,831	0	7,046,555
TOTAL	259,655	934,452	0	49,093	55,320	233,158	0	19,180,669
<u>KITTSON</u>								
CITY	2,756	0	0	6,399	19,275	23,951	0	659,907
TOWN	24	0	0	156,339	1,213,325	125,405	0	1,628,454
TOTAL	2,780	0	0	162,738	1,232,600	149,356	0	2,288,361
<u>KOOCHICHING</u>								
CITY	7,200	1,710,781	0	19,029	128,410	88,169	0	4,240,291
TOWN	3,788	3,570	0	4,800	47,165	149,817	0	1,781,499
TOTAL	10,988	1,714,351	0	23,829	175,575	237,986	0	6,021,790
<u>LAC QUI PARLE</u>								
CITY	32,518	190,627	0	1,134	7,179	10,242	0	986,572
TOWN	5,350	84,666	0	8,671	18,361	65,283	0	487,342
TOTAL	37,868	275,293	0	9,805	25,540	75,525	0	1,473,914
<u>LAKE</u>								
CITY	13,672	4,801	0	1,469	7,030	32,235	0	1,951,054
TOWN	47,524	151,664	0	111,154	65,980	320,770	0	3,313,010
TOTAL	61,196	156,465	0	112,623	73,010	353,005	0	5,264,064
<u>LAKE/WOODS</u>								
CITY	7,200	99,637	0	1,326	6,304	6,184	0	536,668
TOWN	7,262	14,392	0	1,853	15,876	22,908	0	905,029
TOTAL	14,462	114,029	0	3,179	22,180	29,092	0	1,441,697
<u>LE SUEUR</u>								
CITY	101,564	846,700	0	9,903	70,732	39,777	0	6,687,137
TOWN	43,226	255,576	0	10,331	26,595	43,882	0	4,787,807
TOTAL	144,790	1,102,276	0	20,234	97,327	83,659	0	11,474,944
<u>LINCOLN</u>								
CITY	22,440	16,785	0	10,803	3,832	3,903	0	750,036
TOWN	1,663	0	0	19,762	243,312	21,493	0	519,330
TOTAL	24,103	16,785	0	30,565	247,144	25,396	0	1,269,366
<u>LYON</u>								
CITY	224,612	1,724,750	0	6,906	23,620	49,802	0	10,149,229
TOWN	3,600	13,692	0	135,065	512,860	109,106	0	1,837,580
TOTAL	228,212	1,738,442	0	141,971	536,480	158,908	0	11,986,809
<u>MCLEOD</u>								
CITY	181,171	1,574,940	0	9,990	1,344	13,402	0	13,830,639
TOWN	20,947	11,499	0	10,297	23,039	9,455	0	3,064,120
TOTAL	202,118	1,586,439	0	20,287	24,383	22,857	0	16,894,759
<u>MAHNOMEN</u>								
CITY	0	0	0	2,209	1,741	5,607	0	638,377
TOWN	0	0	0	3,227	10,427	29,160	0	449,736
TOTAL	0	0	0	5,436	12,168	34,767	0	1,088,113

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL			PUBLIC UTILITY		RAIL-ROAD PROPERTY	ALL OTHER CLASS 5	TOTAL NON-AG NET TAX CAPACITY
	LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS	LAND & BUILDINGS	MACHINERY			
	TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)						
			(3.40%)	(2.40, 3.40%)	(3.40%)	(2.40, 3.40%)	(3.40%)	
<u>MARSHALL</u>								
CITY	2,856	0	0	905	5,749	22,781	0	987,709
TOWN	0	0	0	103,537	721,108	119,131	0	1,285,822
TOTAL	2,856	0	0	104,442	726,857	141,912	0	2,273,531
<u>MARTIN</u>								
CITY	109,529	463,882	0	4,999	6,830	41,218	0	6,136,746
TOWN	28,063	30,651	0	123,633	936,875	65,072	0	1,920,553
TOTAL	137,592	494,533	0	128,632	943,705	106,290	0	8,057,299
<u>MEEKER</u>								
CITY	103,435	410,465	0	556	9,235	30,219	0	4,047,554
TOWN	11,318	9,724	0	6,555	39,068	62,247	0	3,703,474
TOTAL	114,753	420,189	0	7,111	48,303	92,466	0	7,751,028
<u>MILLE LACS</u>								
CITY	53,442	197,962	0	5,233	18,914	0	0	3,385,400
TOWN	1,212	476	0	30,629	115,268	0	0	4,131,875
TOTAL	54,654	198,438	0	35,862	134,182	0	0	7,517,275
<u>MORRISON</u>								
CITY	41,270	408,577	0	56,802	54,723	68,266	0	5,093,111
TOWN	0	0	0	155,179	210,952	109,031	0	4,706,672
TOTAL	41,270	408,577	0	211,981	265,675	177,297	0	9,799,783
<u>MOWER</u>								
CITY	37,246	1,429,554	0	3,111	62,315	20,295	0	11,621,355
TOWN	3,600	459	0	9,593	105,000	37,364	0	1,817,648
TOTAL	40,846	1,430,013	0	12,704	167,315	57,659	0	13,439,003
<u>MURRAY</u>								
CITY	37,223	55,814	0	110	3,366	0	0	1,253,265
TOWN	11,719	7,749	0	5,634	18,713	0	0	620,244
TOTAL	48,942	63,563	0	5,744	22,079	0	0	1,873,509
<u>NICOLLET</u>								
CITY	169,685	1,884,967	0	7,778	15,804	0	0	12,658,980
TOWN	16,841	32,858	0	19,369	73,572	0	0	1,866,510
TOTAL	186,526	1,917,825	0	27,147	89,376	0	0	14,525,490
<u>NOBLES</u>								
CITY	94,818	799,418	0	1,166	4,373	28,105	0	6,398,132
TOWN	21,348	56,608	0	9,700	26,722	23,610	0	688,222
TOTAL	116,166	856,026	0	10,866	31,095	51,715	0	7,086,354
<u>NORMAN</u>								
CITY	0	0	0	7,287	1,731	26,421	0	886,962
TOWN	0	0	0	23,609	115,934	23,668	0	423,875
TOTAL	0	0	0	30,896	117,665	50,089	0	1,310,837
<u>OLMSTED</u>								
CITY	187,072	2,802,752	0	61,357	24,683	28,441	0	72,318,701
TOWN	25,202	61,121	0	158,060	297,650	27,585	0	12,323,027
TOTAL	212,274	2,863,873	0	219,417	322,333	56,026	0	84,641,728

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL			PUBLIC UTILITY			RAIL-ROAD PROPERTY	ALL OTHER CLASS 5	TOTAL NON-AG NET TAX CAPACITY
	LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS	LAND & BUILDINGS	MACHINERY				
	TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)							
			(3.40%)	(2.40, 3.40%)	(3.40%)	(2.40, 3.40%)	(3.40%)		
<u>OTTER TAIL</u>									
CITY	133,123	708,133	0	377,407	725,987	55,631	0	12,743,329	
TOWN	10,992	5,148	0	142,640	241,790	193,381	0	10,713,480	
TOTAL	144,115	713,281	0	520,047	967,777	249,012	0	23,456,809	
<u>PENNINGTON</u>									
CITY	25,017	174,134	0	1,316	15,348	6,719	0	2,714,243	
TOWN	0	0	0	7,547	54,210	17,086	0	796,083	
TOTAL	25,017	174,134	0	8,863	69,558	23,805	0	3,510,326	
<u>PINE</u>									
CITY	37,860	62,462	0	5,797	44,217	51,745	0	4,343,690	
TOWN	4,999	1,384	0	14,702	137,537	131,522	0	4,480,729	
TOTAL	42,859	63,846	0	20,499	181,754	183,267	0	8,824,419	
<u>PIPESTONE</u>									
CITY	59,122	227,603	0	8,317	57,283	21,504	238	2,214,556	
TOWN	3,751	109,576	0	3,851	39,260	66,333	13,382	490,162	
TOTAL	62,873	337,179	0	12,168	96,543	87,837	13,620	2,704,718	
<u>POLK</u>									
CITY	39,859	518,360	0	4,029	27,935	99,671	0	7,044,117	
TOWN	3,600	210,926	0	36,461	244,165	296,222	0	2,297,674	
TOTAL	43,459	729,286	0	40,490	272,100	395,893	0	9,341,791	
<u>POPE</u>									
CITY	25,495	34,085	0	1,133	20,483	19,355	0	1,717,061	
TOWN	25,904	18,092	0	7,556	19,449	53,744	44	1,496,071	
TOTAL	51,399	52,177	0	8,689	39,932	73,099	44	3,213,132	
<u>RAMSEY</u>									
CITY	2,003,243	35,411,113	0	880,129	2,775,644	1,429,139	0	395,386,018	
TOWN	75,699	1,483,625	0	5,683	52,826	63,434	0	10,896,823	
TOTAL	2,078,942	36,894,738	0	885,812	2,828,470	1,492,573	0	406,282,841	
<u>RED LAKE</u>									
CITY	4,162	2,373	0	9,564	4,967	4,960	0	395,441	
TOWN	0	0	0	50,682	230,866	16,996	0	396,690	
TOTAL	4,162	2,373	0	60,246	235,833	21,956	0	792,131	
<u>REDWOOD</u>									
CITY	121,038	297,795	0	8,903	11,706	7,001	0	3,606,302	
TOWN	15,708	47,502	0	13,464	38,623	23,693	0	670,497	
TOTAL	136,746	345,297	0	22,367	50,329	30,694	0	4,276,799	
<u>RENVILLE</u>									
CITY	178,576	489,725	0	22,358	20,016	9,920	0	3,274,871	
TOWN	37,983	712,633	0	45,951	279,478	21,683	0	1,709,853	
TOTAL	216,559	1,202,358	0	68,309	299,494	31,603	0	4,984,724	
<u>RICE</u>									
CITY	106,685	1,237,948	0	15,775	80,589	60,501	62	20,351,476	
TOWN	3,600	27,713	0	63,494	235,384	32,095	0	7,361,762	
TOTAL	110,285	1,265,661	0	79,269	315,973	92,596	62	27,713,238	

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL			PUBLIC UTILITY		RAIL-ROAD PROPERTY	ALL OTHER CLASS 5	TOTAL NON-AG NET TAX CAPACITY
	LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS	LAND & BUILDINGS	MACHINERY			
	TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)						
<u>ROCK</u>								
CITY	73,897	226,015	0	86	130	4,822	0	2,373,996
TOWN	7,200	34,163	0	5,584	54,301	42,331	0	476,500
TOTAL	81,097	260,178	0	5,670	54,431	47,153	0	2,850,496
<u>ROSEAU</u>								
CITY	10,800	453,920	0	10,993	24,123	10,174	0	2,521,299
TOWN	7,929	13,978	0	17,937	416,868	30,510	0	1,978,313
TOTAL	18,729	467,898	0	28,930	440,991	40,684	0	4,499,612
<u>ST. LOUIS</u>								
CITY	723,799	3,682,271	89,187	728,684	1,930,812	970,824	0	66,614,102
TOWN	153,708	368,875	19,732	256,712	1,098,861	1,451,485	0	23,023,780
TOTAL	877,507	4,051,146	108,919	985,396	3,029,673	2,422,309	0	89,637,882
<u>SCOTT</u>								
CITY	495,178	10,808,965	0	43,018	577,172	103,193	0	62,891,614
TOWN	49,530	182,776	0	24,625	133,179	72,359	0	14,137,286
TOTAL	544,708	10,991,741	0	67,643	710,351	175,552	0	77,028,900
<u>SHERBURNE</u>								
CITY	260,976	2,158,719	0	5,055,432	16,501,369	92,149	0	44,455,307
TOWN	34,816	28,493	0	170,128	7,927	93,994	0	14,842,742
TOTAL	295,792	2,187,212	0	5,225,560	16,509,296	186,143	0	59,298,049
<u>SIBLEY</u>								
CITY	64,203	285,172	0	7,785	23,676	0	0	2,514,304
TOWN	18,883	25,102	0	2,580	27,564	0	1,027	1,313,968
TOTAL	83,086	310,274	0	10,365	51,240	0	1,027	3,828,272
<u>STEARNS</u>								
CITY	583,304	4,692,698	0	21,597	158,220	156,900	0	56,779,540
TOWN	28,364	279,045	0	27,637	171,272	79,823	0	14,689,605
TOTAL	611,668	4,971,743	0	49,234	329,492	236,723	0	71,469,145
<u>STEELE</u>								
CITY	126,581	2,227,231	0	64,579	95,554	51,778	0	16,577,051
TOWN	22,829	103,423	0	52,664	247,573	76,333	0	2,694,562
TOTAL	149,410	2,330,654	0	117,243	343,127	128,111	0	19,271,613
<u>STEVENS</u>								
CITY	17,245	40,307	0	10,846	6,943	33,956	0	2,192,063
TOWN	0	0	0	11,821	23,764	89,294	0	654,958
TOTAL	17,245	40,307	0	22,667	30,707	123,250	0	2,847,021
<u>SWIFT</u>								
CITY	22,118	35,572	0	3,577	6,306	52,091	0	2,669,927
TOWN	11,297	140,101	0	44,932	112,669	111,056	0	907,832
TOTAL	33,415	175,673	0	48,509	118,975	163,147	0	3,577,759
<u>TODD</u>								
CITY	27,339	75,485	0	1,894	8,516	17,159	0	2,571,858
TOWN	4,023	0	0	20,213	134,582	116,048	0	2,599,966
TOTAL	31,362	75,485	0	22,107	143,098	133,207	0	5,171,824

TABLE 31 PART F
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	INDUSTRIAL			PUBLIC UTILITY			RAIL-ROAD PROPERTY	ALL OTHER CLASS 5	TOTAL NON-AG NET TAX CAPACITY
	LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS	LAND & BUILDINGS	MACHINERY				
	TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)							
<u>TRAVERSE</u>									
CITY	25,131	44,388	0	8,282	7,524	5,004	0	594,411	
TOWN	3,600	3,781	0	10,538	34,975	13,715	0	179,348	
TOTAL	28,731	48,169	0	18,820	42,499	18,719	0	773,759	
<u>WABASHA</u>									
CITY	54,776	458,057	0	7,149	25,973	26,221	0	5,913,055	
TOWN	0	0	0	9,201	35,605	25,292	0	2,395,555	
TOTAL	54,776	458,057	0	16,350	61,578	51,513	0	8,308,610	
<u>WADENA</u>									
CITY	41,244	233,170	0	1,337	26,170	26,108	0	2,464,147	
TOWN	4,540	0	0	10,462	96,282	25,395	0	1,045,389	
TOTAL	45,784	233,170	0	11,799	122,452	51,503	0	3,509,536	
<u>WASECA</u>									
CITY	41,752	451,135	0	7,399	43,724	10,904	0	4,924,560	
TOWN	12,259	48,572	0	15,402	47,766	36,753	0	1,922,323	
TOTAL	54,011	499,707	0	22,801	91,490	47,657	0	6,846,883	
<u>WASHINGTON</u>									
CITY	100,380	3,019,932	0	643,225	2,802,449	153,523	0	164,908,653	
TOWN	3,600	9,391	0	5,322	11,908	69,702	0	23,051,346	
TOTAL	103,980	3,029,323	0	648,547	2,814,357	223,225	0	187,959,999	
<u>WATONWAN</u>									
CITY	77,434	297,070	0	317	1,193	23,909	0	2,339,625	
TOWN	10,800	65,583	0	11,063	38,049	38,120	0	542,058	
TOTAL	88,234	362,653	0	11,380	39,242	62,029	0	2,881,683	
<u>WILKIN</u>									
CITY	0	0	0	700	976	40,503	0	1,369,475	
TOWN	0	0	0	4,873	5,442	137,043	0	503,357	
TOTAL	0	0	0	5,573	6,418	177,546	0	1,872,832	
<u>WINONA</u>									
CITY	301,679	1,935,473	0	52,974	87,075	75,013	0	19,828,993	
TOWN	27,956	2,231	0	11,512	39,828	60,476	0	3,910,031	
TOTAL	329,635	1,937,704	0	64,486	126,903	135,489	0	23,739,024	
<u>WRIGHT</u>									
CITY	341,703	1,666,212	0	2,063,177	6,823,383	112,287	0	44,056,400	
TOWN	36,515	98,274	0	332,846	1,307,755	101,121	0	16,684,324	
TOTAL	378,218	1,764,486	0	2,396,023	8,131,138	213,408	0	60,740,724	
<u>YELLOW MEDICINE</u>									
CITY	40,208	129,463	0	4,512	6,991	14,455	0	1,725,365	
TOWN	15,417	56,011	0	12,233	35,695	59,761	0	615,266	
TOTAL	55,625	185,474	0	16,745	42,686	74,216	0	2,340,631	
<u>STATE TOTAL</u>									
CITY	25,063,205	308,370,908	96,439	20,243,984	63,843,604	9,266,905	11,899	3,325,430,002	
TOWN	1,709,863	8,124,603	26,369	4,623,717	17,924,516	7,016,120	27,435	390,398,091	
TOTAL	26,773,068	316,495,511	122,808	24,867,701	81,768,120	16,283,025	39,334	3,715,828,093	

TABLE 31 PART G
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (3.40%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (1.20, 3.40%)	ITEM 33 LEASED AG REAL ESTATE (0.35, 0.80, 1.20%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3A STRUCTURES ON LEASED PUBLIC LAND (2.40, 3.40%)
<u>AITKIN</u>							
CITY	1,335,502	0	119	0	0	119	0
TOWN	10,480,334	410	0	1,283	0	1,283	206
TOTAL	11,815,836	410	119	1,283	0	1,402	206
<u>ANOKA</u>							
CITY	215,425,611	0	126,744	0	1,284	128,028	11,283
TOWN	8,395,324	0	3,152	0	0	3,152	146
TOTAL	223,820,935	0	129,896	0	1,284	131,180	11,429
<u>BECKER</u>							
CITY	6,288,791	0	0	300	0	300	4,694
TOWN	12,417,339	2,754	762	11,640	578	12,980	0
TOTAL	18,706,130	2,754	762	11,940	578	13,280	4,694
<u>BELTRAMI</u>							
CITY	5,658,827	17	1,986	0	0	1,986	4,565
TOWN	9,010,541	416	30,977	17,581	279	48,837	771
TOTAL	14,669,368	433	32,963	17,581	279	50,823	5,336
<u>BENTON</u>							
CITY	12,067,680	36	0	15,146	0	15,146	170
TOWN	6,592,391	0	66,943	0	0	66,943	1,435
TOTAL	18,660,071	36	66,943	15,146	0	82,089	1,605
<u>BIG STONE</u>							
CITY	828,267	0	0	0	0	0	0
TOWN	2,174,135	0	3,632	0	2,885	6,517	0
TOTAL	3,002,402	0	3,632	0	2,885	6,517	0
<u>BLUE EARTH</u>							
CITY	26,659,864	0	29,757	0	0	29,757	5,895
TOWN	13,845,063	0	19,775	0	0	19,775	19,054
TOTAL	40,504,927	0	49,532	0	0	49,532	24,949
<u>BROWN</u>							
CITY	9,366,039	4,568	2,383	125	1,919	4,427	788
TOWN	6,949,415	1,677	12,103	17,396	134	29,633	72
TOTAL	16,315,454	6,245	14,486	17,521	2,053	34,060	860
<u>CARLTON</u>							
CITY	8,533,546	0	24,129	14,164	0	38,293	708
TOWN	7,167,436	0	2,760	1,089	0	3,849	5
TOTAL	15,700,982	0	26,889	15,253	0	42,142	713
<u>CARVER</u>							
CITY	58,422,183	0	17,082	0	0	17,082	95
TOWN	9,709,032	0	8,064	0	0	8,064	0
TOTAL	68,131,215	0	25,146	0	0	25,146	95
<u>CASS</u>							
CITY	8,211,894	1,250	0	5,163	0	5,163	0
TOWN	20,337,292	13,469	15,870	147,155	0	163,025	0
TOTAL	28,549,186	14,719	15,870	152,318	0	168,188	0

TABLE 31 PART G
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (3.40%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (1.20, 3.40%)	ITEM 33 LEASED AG REAL ESTATE (0.35, 0.80, 1.20%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3A STRUCTURES ON LEASED PUBLIC LAND (2.40, 3.40%)
<u>CHIPPEWA</u>							
CITY	3,553,460	0	0	0	0	0	34
TOWN	4,934,117	295	6,674	4,195	0	10,869	0
TOTAL	8,487,577	295	6,674	4,195	0	10,869	34
<u>CHISAGO</u>							
CITY	12,832,761	0	3,852	178	192	4,222	432
TOWN	14,101,216	0	234,015	0	0	234,015	0
TOTAL	26,933,977	0	237,867	178	192	238,237	432
<u>CLAY</u>							
CITY	15,986,148	0	4,852	0	2,225	7,077	46,311
TOWN	7,582,513	0	3,783	0	2,395	6,178	38
TOTAL	23,568,661	0	8,635	0	4,620	13,255	46,349
<u>CLEARWATER</u>							
CITY	609,099	256	0	0	70	70	0
TOWN	4,287,008	1,174	9,544	4,591	312	14,447	0
TOTAL	4,896,107	1,430	9,544	4,591	382	14,517	0
<u>COOK</u>							
CITY	1,051,175	0	1,338	844	0	2,182	0
TOWN	7,042,548	8,890	74,845	83,580	0	158,425	0
TOTAL	8,093,723	8,890	76,183	84,424	0	160,607	0
<u>COTTONWOOD</u>							
CITY	2,536,712	0	0	7,704	0	7,704	3
TOWN	5,976,425	0	0	0	435	435	853
TOTAL	8,513,137	0	0	7,704	435	8,139	856
<u>CROW WING</u>							
CITY	29,763,685	19	109	1,316	0	1,425	2,055
TOWN	26,388,937	677	26,761	5,902	0	32,663	556
TOTAL	56,152,622	696	26,870	7,218	0	34,088	2,611
<u>DAKOTA</u>							
CITY	335,245,373	1,673	253,012	445	5,144	258,601	121,102
TOWN	13,188,405	0	7,844	0	20,018	27,862	6,208
TOTAL	348,433,778	1,673	260,856	445	25,162	286,463	127,310
<u>DODGE</u>							
CITY	4,121,747	0	0	0	2,466	2,466	0
TOWN	6,550,715	1,602	537	0	810	1,347	0
TOTAL	10,672,462	1,602	537	0	3,276	3,813	0
<u>DOUGLAS</u>							
CITY	8,891,813	0	282	0	0	282	33,384
TOWN	17,125,889	0	47,594	0	0	47,594	0
TOTAL	26,017,702	0	47,876	0	0	47,876	33,384
<u>FARIBAULT</u>							
CITY	3,410,663	12	8,516	0	48	8,564	973
TOWN	7,812,443	22	3,122	0	30	3,152	2,070
TOTAL	11,223,106	34	11,638	0	78	11,716	3,043

TABLE 31 PART G
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (3.40%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (1.20, 3.40%)	ITEM 33 LEASED AG REAL ESTATE (0.35, 0.80, 1.20%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3A STRUCTURES ON LEASED PUBLIC LAND (2.40, 3.40%)
<u>FILLMORE</u>							
CITY	4,702,897	0	6,528	350	0	6,878	0
TOWN	6,089,179	0	5,916	0	28	5,944	0
TOTAL	10,792,076	0	12,444	350	28	12,822	0
<u>FREEBORN</u>							
CITY	9,539,781	0	4,505	0	0	4,505	116
TOWN	8,570,555	428	15,976	357	0	16,333	0
TOTAL	18,110,336	428	20,481	357	0	20,838	116
<u>GOODHUE</u>							
CITY	32,536,727	548	404	0	805	1,209	73,215
TOWN	12,296,394	586	9,589	16,327	4,416	30,332	0
TOTAL	44,833,121	1,134	9,993	16,327	5,221	31,541	73,215
<u>GRANT</u>							
CITY	946,885	0	14	566	352	932	0
TOWN	3,543,944	881	2,564	3,327	1,990	7,881	0
TOTAL	4,490,829	881	2,578	3,893	2,342	8,813	0
<u>HENNEPIN</u>							
CITY	1,350,998,754	0	444,341	0	0	444,341	5,117,341
TOWN	3,245,826	0	0	0	0	0	0
TOTAL	1,354,244,580	0	444,341	0	0	444,341	5,117,341
<u>HOUSTON</u>							
CITY	4,783,317	0	3,250	0	0	3,250	0
TOWN	4,245,107	1,457	883	13	1,201	2,097	31
TOTAL	9,028,424	1,457	4,133	13	1,201	5,347	31
<u>HUBBARD</u>							
CITY	2,482,056	980	813	1,572	16	2,401	5,254
TOWN	12,584,244	3	33,129	8,975	839	42,943	1,469
TOTAL	15,066,300	983	33,942	10,547	855	45,344	6,723
<u>ISANTI</u>							
CITY	5,389,664	0	0	5,350	0	5,350	286
TOWN	11,422,785	0	1,193	0	0	1,193	0
TOTAL	16,812,449	0	1,193	5,350	0	6,543	286
<u>ITASCA</u>							
CITY	17,917,660	0	10,755	1,074	0	11,829	0
TOWN	16,786,440	12,816	3,449	101,345	0	104,794	1,214
TOTAL	34,704,100	12,816	14,204	102,419	0	116,623	1,214
<u>JACKSON</u>							
CITY	1,939,355	0	0	0	0	0	0
TOWN	8,103,780	0	5,886	12	0	5,898	0
TOTAL	10,043,135	0	5,886	12	0	5,898	0
<u>KANABEC</u>							
CITY	1,596,475	0	863	0	0	863	10,682
TOWN	4,491,320	0	4,304	0	360	4,664	0
TOTAL	6,087,795	0	5,167	0	360	5,527	10,682

TABLE 31 PART G
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (3.40%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (1.20, 3.40%)	ITEM 33 LEASED AG REAL ESTATE (0.35, 0.80, 1.20%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3A STRUCTURES ON LEASED PUBLIC LAND (2.40, 3.40%)
<u>KANDIYOHI</u>							
CITY	12,291,732	0	1,167	668	0	1,835	0
TOWN	13,867,233	184	6,925	2,320	3,246	12,491	0
TOTAL	26,158,965	184	8,092	2,988	3,246	14,326	0
<u>KITTSOON</u>							
CITY	681,424	2,691	0	0	518	518	1,173
TOWN	4,245,717	1,105	0	0	476	476	0
TOTAL	4,927,141	3,796	0	0	994	994	1,173
<u>KOOCHICHING</u>							
CITY	4,251,324	0	0	10,513	0	10,513	0
TOWN	2,720,672	1,606	132,297	14,919	0	147,216	0
TOTAL	6,971,996	1,606	132,297	25,432	0	157,729	0
<u>LAC QUI PARLE</u>							
CITY	997,174	0	132	216	0	348	0
TOWN	3,940,423	111	0	106	0	106	0
TOTAL	4,937,597	111	132	322	0	454	0
<u>LAKE</u>							
CITY	2,005,018	0	12,402	490	0	12,892	154
TOWN	5,712,322	105	4,174	33,036	0	37,210	0
TOTAL	7,717,340	105	16,576	33,526	0	50,102	154
<u>LAKE/WOODS</u>							
CITY	544,641	0	0	0	1,235	1,235	2,879
TOWN	1,830,823	821	17	147	429	593	0
TOTAL	2,375,464	821	17	147	1,664	1,828	2,879
<u>LE SUEUR</u>							
CITY	6,821,884	0	676	0	0	676	7,124
TOWN	9,472,906	0	7,336	0	0	7,336	0
TOTAL	16,294,790	0	8,012	0	0	8,012	7,124
<u>LINCOLN</u>							
CITY	777,554	0	0	0	0	0	0
TOWN	2,477,750	0	130,050	0	0	130,050	747,427
TOTAL	3,255,304	0	130,050	0	0	130,050	747,427
<u>LYON</u>							
CITY	10,197,804	0	6,188	8	378	6,574	15,300
TOWN	6,567,578	0	10,570	115	0	10,685	0
TOTAL	16,765,382	0	16,758	123	378	17,259	15,300
<u>MCLEOD</u>							
CITY	13,863,773	0	4,393	3,162	0	7,555	96
TOWN	7,406,039	0	3,794	2,960	0	6,754	0
TOTAL	21,269,812	0	8,187	6,122	0	14,309	96
<u>MAHNOMEN</u>							
CITY	644,197	281	0	0	0	0	0
TOWN	1,573,979	183	391	3,240	0	3,631	0
TOTAL	2,218,176	464	391	3,240	0	3,631	0

TABLE 31 PART G
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY	STRUCTURES ON LEASED RURAL LAND	LEASED AG REAL ESTATE	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND
			(3.40%)	(1.20, 3.40%)	(0.35, 0.80, 1.20%)		(2.40, 3.40%)
MARSHALL							
CITY	1,006,631	37	744	2,070	2,136	4,950	706
TOWN	5,322,168	1,528	2,353	611	1,683	4,647	0
TOTAL	6,328,799	1,565	3,097	2,681	3,819	9,597	706
MARTIN							
CITY	6,284,038	0	19,349	0	0	19,349	0
TOWN	10,043,375	0	6,195	0	0	6,195	0
TOTAL	16,327,413	0	25,544	0	0	25,544	0
MEEKER							
CITY	4,082,394	0	1,282	0	0	1,282	0
TOWN	8,374,616	0	8,014	0	0	8,014	302
TOTAL	12,457,010	0	9,296	0	0	9,296	302
MILLE LACS							
CITY	3,546,195	0	37,090	0	0	37,090	5,911
TOWN	6,722,552	3	20,733	0	0	20,733	3,761
TOTAL	10,268,747	3	57,823	0	0	57,823	9,672
MORRISON							
CITY	5,213,117	0	2,502	183	0	2,685	167
TOWN	9,410,621	646	1,169	137	49	1,355	1,694
TOTAL	14,623,738	646	3,671	320	49	4,040	1,861
MOWER							
CITY	11,702,613	0	2,043	120	0	2,163	49,774
TOWN	8,429,253	0	59,974	0	0	59,974	0
TOTAL	20,131,866	0	62,017	120	0	62,137	49,774
MURRAY							
CITY	1,281,567	0	0	0	0	0	0
TOWN	5,908,932	0	292	1,148	0	1,440	0
TOTAL	7,190,499	0	292	1,148	0	1,440	0
NICOLLET							
CITY	12,720,480	0	6,929	0	0	6,929	0
TOWN	6,834,375	0	8,347	154	0	8,501	0
TOTAL	19,554,855	0	15,276	154	0	15,430	0
NOBLES							
CITY	6,460,143	0	1,594	17,627	3,582	22,803	0
TOWN	6,762,480	0	11,196	17,635	0	28,831	0
TOTAL	13,222,623	0	12,790	35,262	3,582	51,634	0
NORMAN							
CITY	893,052	0	0	0	1,755	1,755	0
TOWN	3,655,966	0	9,105	0	0	9,105	0
TOTAL	4,549,018	0	9,105	0	1,755	10,860	0
OLMSTED							
CITY	72,501,306	0	0	30,654	0	30,654	14,287
TOWN	18,059,110	0	129	0	0	129	0
TOTAL	90,560,416	0	129	30,654	0	30,783	14,287

TABLE 31 PART G
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY	STRUCTURES ON LEASED RURAL LAND	LEASED AG REAL ESTATE	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND
			(3.40%)	(1.20, 3.40%)	(0.35, 0.80, 1.20%)		(2.40, 3.40%)
<u>OTTER TAIL</u>							
CITY	13,045,885	200	0	2,178	4,914	7,092	24,679
TOWN	25,232,457	691	0	74	0	74	6,017
TOTAL	38,278,342	891	0	2,252	4,914	7,166	30,696
<u>PENNINGTON</u>							
CITY	2,717,804	0	16,623	0	0	16,623	0
TOWN	1,863,506	0	391	0	0	391	0
TOTAL	4,581,310	0	17,014	0	0	17,014	0
<u>PINE</u>							
CITY	4,624,927	0	8,309	2,697	0	11,006	3,036
TOWN	8,746,868	14	3,009	643	134	3,786	75
TOTAL	13,371,795	14	11,318	3,340	134	14,792	3,111
<u>PIPESTONE</u>							
CITY	2,268,694	0	0	783	5,649	6,432	0
TOWN	3,211,793	0	527,839	0	367	528,206	155,988
TOTAL	5,480,487	0	527,839	783	6,016	534,638	155,988
<u>POLK</u>							
CITY	7,113,856	0	4,179	0	398	4,577	34,285
TOWN	10,382,999	31	6,737	2,984	329	10,050	0
TOTAL	17,496,855	31	10,916	2,984	727	14,627	34,285
<u>POPE</u>							
CITY	1,766,806	18,617	1,340	2,395	0	3,735	7
TOWN	4,612,905	0	7,558	1,487	0	9,045	0
TOTAL	6,379,711	18,617	8,898	3,882	0	12,780	7
<u>RAMSEY</u>							
CITY	395,620,524	0	0	3,176	0	3,176	5,462,977
TOWN	10,933,780	0	0	0	0	0	0
TOTAL	406,554,304	0	0	3,176	0	3,176	5,462,977
<u>RED LAKE</u>							
CITY	411,013	0	0	0	0	0	0
TOWN	1,091,770	172	0	847	0	847	0
TOTAL	1,502,783	172	0	847	0	847	0
<u>REDWOOD</u>							
CITY	3,674,141	0	3,094	0	0	3,094	2,366
TOWN	8,274,358	0	3,916	396	0	4,312	0
TOTAL	11,948,499	0	7,010	396	0	7,406	2,366
<u>RENVILLE</u>							
CITY	3,416,154	0	183	1,876	1,548	3,607	444
TOWN	11,305,902	0	17,653	0	0	17,653	0
TOTAL	14,722,056	0	17,836	1,876	1,548	21,260	444
<u>RICE</u>							
CITY	20,435,542	0	187	22,285	560	23,032	0
TOWN	12,534,787	0	27,560	0	1,152	28,712	4,400
TOTAL	32,970,329	0	27,747	22,285	1,712	51,744	4,400

TABLE 31 PART G
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (3.40%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (1.20, 3.40%)	ITEM 33 LEASED AG REAL ESTATE (0.35, 0.80, 1.20%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3A STRUCTURES ON LEASED PUBLIC LAND (2.40, 3.40%)
<u>ROCK</u>							
CITY	2,419,448	0	156	0	2,570	2,726	0
TOWN	4,460,716	586	782	0	1,451	2,233	0
TOTAL	6,880,164	586	938	0	4,021	4,959	0
<u>ROSEAU</u>							
CITY	2,530,552	0	0	19	408	427	13,572
TOWN	4,052,669	2,005	3,713	1,537	0	5,250	0
TOTAL	6,583,221	2,005	3,713	1,556	408	5,677	13,572
<u>ST. LOUIS</u>							
CITY	67,002,585	3,734	355,726	168,230	0	523,956	52,637
TOWN	32,429,309	8,349	782,994	285,842	1,855	1,070,691	0
TOTAL	99,431,894	12,083	1,138,720	454,072	1,855	1,594,647	52,637
<u>SCOTT</u>							
CITY	63,558,428	0	5,371	0	0	5,371	5,011
TOWN	18,316,146	0	4,635	0	480	5,115	847
TOTAL	81,874,574	0	10,006	0	480	10,486	5,858
<u>SHERBURNE</u>							
CITY	45,151,147	5,718	42,304	15,033	0	57,337	0
TOWN	18,996,732	2,162	28,745	0	0	28,745	0
TOTAL	64,147,879	7,880	71,049	15,033	0	86,082	0
<u>SIBLEY</u>							
CITY	2,553,896	0	2,230	0	0	2,230	0
TOWN	7,248,589	0	1,914	0	0	1,914	0
TOTAL	9,802,485	0	4,144	0	0	4,144	0
<u>STEARNS</u>							
CITY	57,183,908	199	22,369	2,233	8	24,610	3,635
TOWN	22,990,158	1,121	36,628	25,734	0	62,362	0
TOTAL	80,174,066	1,320	58,997	27,967	8	86,972	3,635
<u>STEELE</u>							
CITY	16,643,621	0	13,076	10,807	4,645	28,528	4,637
TOWN	6,966,678	0	9,460	85	1,238	10,783	0
TOTAL	23,610,299	0	22,536	10,892	5,883	39,311	4,637
<u>STEVENS</u>							
CITY	2,216,509	0	527	0	0	527	0
TOWN	3,495,466	0	5,342	0	0	5,342	0
TOTAL	5,711,975	0	5,869	0	0	5,869	0
<u>SWIFT</u>							
CITY	2,698,408	0	60,540	0	0	60,540	0
TOWN	4,516,950	0	43,067	0	0	43,067	0
TOTAL	7,215,358	0	103,607	0	0	103,607	0
<u>TODD</u>							
CITY	2,636,177	0	0	46	0	46	0
TOWN	6,104,035	0	28,486	0	0	28,486	0
TOTAL	8,740,212	0	28,486	46	0	28,532	0

TABLE 31 PART G
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY	STRUCTURES ON LEASED RURAL LAND	LEASED AG REAL ESTATE	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND
			(3.40%)	(1.20, 3.40%)	(0.35, 0.80, 1.20%)		(2.40, 3.40%)
<u>TRAVERSE</u>							
CITY	607,058	126	31	586	822	1,439	0
TOWN	3,298,465	357	4,087	1,334	487	5,908	0
TOTAL	3,905,523	483	4,118	1,920	1,309	7,347	0
<u>WABASHA</u>							
CITY	6,073,836	0	0	18,942	0	18,942	0
TOWN	5,795,191	0	0	442	4,024	4,466	0
TOTAL	11,869,027	0	0	19,384	4,024	23,408	0
<u>WADENA</u>							
CITY	2,493,341	0	2,230	0	0	2,230	0
TOWN	2,116,468	0	28,537	266	0	28,803	0
TOTAL	4,609,809	0	30,767	266	0	31,033	0
<u>WASECA</u>							
CITY	4,939,074	0	17,472	0	0	17,472	1,291
TOWN	6,602,938	0	6,808	66	0	6,874	707
TOTAL	11,542,012	0	24,280	66	0	24,346	1,998
<u>WASHINGTON</u>							
CITY	167,557,952	3,304	11,451	11,273	0	22,724	26,135
TOWN	25,589,563	0	4,940	27,352	2,551	34,843	16,372
TOTAL	193,147,515	3,304	16,391	38,625	2,551	57,567	42,507
<u>WATONWAN</u>							
CITY	2,352,352	0	1,836	0	0	1,836	310
TOWN	4,673,615	173	7,065	638	449	8,152	4,485
TOTAL	7,025,967	173	8,901	638	449	9,988	4,795
<u>WILKIN</u>							
CITY	1,420,225	0	483	0	290	773	0
TOWN	5,233,858	0	2,727	0	0	2,727	0
TOTAL	6,654,083	0	3,210	0	290	3,500	0
<u>WINONA</u>							
CITY	19,946,648	0	3,836	72,194	0	76,030	3,269
TOWN	7,270,463	0	839	1,211	735	2,785	0
TOTAL	27,217,111	0	4,675	73,405	735	78,815	3,269
<u>WRIGHT</u>							
CITY	45,116,624	0	6,903	0	533	7,436	9,618
TOWN	25,086,411	0	21,354	0	0	21,354	6,494
TOTAL	70,203,035	0	28,257	0	533	28,790	16,112
<u>YELLOW MEDICINE</u>							
CITY	1,760,857	0	0	4,472	0	4,472	408
TOWN	5,034,994	0	0	1,678	0	1,678	0
TOTAL	6,795,851	0	0	6,150	0	6,150	408
<u>STATE TOTAL</u>							
CITY	3,354,360,464	44,266	1,622,581	459,233	46,470	2,128,284	11,185,274
TOWN	781,257,521	69,510	2,701,493	853,912	57,845	3,613,250	982,697
TOTAL	4,135,617,985	113,776	4,324,074	1,313,145	104,315	5,741,534	12,167,971

TABLE 31 PART H
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES	ALL OTHER	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	ON RAILROAD	LEASED							
	RIGHTS OF WAY	REAL ESTATE							
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<u>AITKIN</u>									
CITY	4,130	7,732	6,566	13,226	0	2,091	31,654	33,864	1,369,366
TOWN	4,770	417	108,430	84,036	0	2,232	197,859	201,784	10,682,118
TOTAL	8,900	8,149	114,996	97,262	0	4,323	229,513	235,648	12,051,484
<u>ANOKA</u>									
CITY	3,105	387,380	3,342,064	1,602,467	0	324,503	5,670,802	5,798,830	221,224,441
TOWN	0	0	13,056	205,702	0	24	218,928	222,080	8,617,404
TOTAL	3,105	387,380	3,355,120	1,808,169	0	324,527	5,889,730	6,020,910	229,841,845
<u>BECKER</u>									
CITY	30,988	0	42,085	65,952	0	0	143,719	144,019	6,432,810
TOWN	0	300	135,353	56,929	0	0	192,582	208,316	12,625,655
TOTAL	30,988	300	177,438	122,881	0	0	336,301	352,335	19,058,465
<u>BELTRAMI</u>									
CITY	7,234	0	209,381	111,598	0	0	332,778	334,781	5,993,608
TOWN	225	0	84,840	1,007,481	0	0	1,093,317	1,142,570	10,153,111
TOTAL	7,459	0	294,221	1,119,079	0	0	1,426,095	1,477,351	16,146,719
<u>BENTON</u>									
CITY	6,014	207	227,414	116,869	0	0	350,674	365,856	12,433,536
TOWN	0	0	144,982	278,937	0	0	425,354	492,297	7,084,688
TOTAL	6,014	207	372,396	395,806	0	0	776,028	858,153	19,518,224
<u>BIG STONE</u>									
CITY	21,283	0	31,219	24,262	0	0	76,764	76,764	905,031
TOWN	0	0	19,099	1,238	0	0	20,337	26,854	2,200,989
TOTAL	21,283	0	50,318	25,500	0	0	97,101	103,618	3,106,020
<u>BLUE EARTH</u>									
CITY	0	0	419,655	152,311	0	0	577,861	607,618	27,267,482
TOWN	0	10	122,198	369,408	0	0	510,670	530,445	14,375,508
TOTAL	0	10	541,853	521,719	0	0	1,088,531	1,138,063	41,642,990
<u>BROWN</u>									
CITY	0	0	18,175	25,146	0	0	44,109	53,104	9,419,143
TOWN	0	0	19,732	25,042	0	4,203	48,854	80,359	7,029,774
TOTAL	0	0	37,907	50,188	0	4,203	92,963	133,463	16,448,917
<u>CARLTON</u>									
CITY	2,462	167	241,283	136,639	0	0	381,259	419,552	8,953,098
TOWN	0	0	218,606	1,031,741	0	224	1,250,352	1,254,425	8,421,861
TOTAL	2,462	167	459,889	1,168,380	0	224	1,631,611	1,673,977	17,374,959
<u>CARVER</u>									
CITY	0	0	636,364	336,782	0	584	973,825	990,907	59,413,090
TOWN	0	0	74,821	109,491	0	0	184,312	192,376	9,901,408
TOTAL	0	0	711,185	446,273	0	584	1,158,137	1,183,283	69,314,498
<u>CASS</u>									
CITY	72	0	157,532	53,281	0	2,131	210,885	219,429	8,431,323
TOWN	0	0	224,804	1,096,884	0	65	1,321,688	1,498,247	21,835,539
TOTAL	72	0	382,336	1,150,165	0	2,196	1,532,573	1,717,676	30,266,862

TABLE 31 PART H
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	RIGHTS OF WAY	REAL ESTATE							
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
CHIPPEWA									
CITY	20,020	163	99,422	22,973	0	1,540	143,526	144,152	3,697,612
TOWN	6,094	0	77,991	93,956	0	21	178,062	189,226	5,123,343
TOTAL	26,114	163	177,413	116,929	0	1,561	321,588	333,378	8,820,955
CHISAGO									
CITY	16,069	0	338,329	252,522	0	1,884	607,352	613,458	13,446,219
TOWN	0	0	274,247	253,885	0	0	528,132	762,147	14,863,363
TOTAL	16,069	0	612,576	506,407	0	1,884	1,135,484	1,375,605	28,309,582
CLAY									
CITY	59,291	0	64,480	164,590	0	1,051	335,723	342,800	16,328,948
TOWN	12,422	0	55,347	174,979	0	0	242,786	248,964	7,831,477
TOTAL	71,713	0	119,827	339,569	0	1,051	578,509	591,764	24,160,425
CLEARWATER									
CITY	3,175	379	9,775	1,306	0	0	14,635	14,961	624,060
TOWN	0	0	64,723	1,173,367	0	118	1,238,208	1,253,829	5,540,837
TOTAL	3,175	379	74,498	1,174,673	0	118	1,252,843	1,268,790	6,164,897
COOK									
CITY	0	0	281	36	0	0	317	2,499	1,053,674
TOWN	0	442	3,247	0	0	4,766	3,689	175,770	7,218,318
TOTAL	0	442	3,528	36	0	4,766	4,006	178,269	8,271,992
COTTONWOOD									
CITY	0	0	9,885	31,041	0	0	40,929	48,633	2,585,345
TOWN	0	0	43,468	855,767	0	65	900,153	900,588	6,877,013
TOTAL	0	0	53,353	886,808	0	65	941,082	949,221	9,462,358
CROW WING									
CITY	13,252	2,941	235,414	267,371	0	12	521,045	522,489	30,286,174
TOWN	0	5,438	227,987	338,631	0	12	572,624	605,964	26,994,901
TOTAL	13,252	8,379	463,401	606,002	0	24	1,093,669	1,128,453	57,281,075
DAKOTA									
CITY	878	277,735	4,636,726	2,409,950	0	47,400	7,446,717	7,754,065	342,999,438
TOWN	0	23,010	122,181	413,612	0	41,068	565,011	633,941	13,822,346
TOTAL	878	300,745	4,758,907	2,823,562	0	88,468	8,011,728	8,388,006	356,821,784
DODGE									
CITY	187	0	101,488	34,290	0	3,115	136,772	141,546	4,263,293
TOWN	0	0	134,148	19,887	0	17	154,052	157,001	6,707,716
TOTAL	187	0	235,636	54,177	0	3,132	290,824	298,547	10,971,009
DOUGLAS									
CITY	31,415	720	80,477	62,465	0	6,935	215,031	215,678	9,107,491
TOWN	113	0	69,562	139,189	0	0	208,864	256,458	17,382,347
TOTAL	31,528	720	150,039	201,654	0	6,935	423,895	472,136	26,489,838
FARIBAULT									
CITY	19	0	64,325	41,549	0	0	106,866	115,442	3,526,105
TOWN	0	0	83,156	32,190	0	66	117,416	120,656	7,933,099
TOTAL	19	0	147,481	73,739	0	66	224,282	236,098	11,459,204

TABLE 31 PART H
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	RIGHTS OF WAY	REAL ESTATE							
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<u>FILLMORE</u>									
CITY	136	0	34,995	72,771	0	0	107,902	114,780	4,817,677
TOWN	0	0	158,324	73,724	0	623	232,048	238,615	6,327,794
TOTAL	136	0	193,319	146,495	0	623	339,950	353,395	11,145,471
<u>FREEBORN</u>									
CITY	931	0	222,685	162,031	0	214	385,763	390,482	9,930,263
TOWN	2,088	278	204,010	823,768	0	0	1,030,144	1,046,905	9,617,460
TOTAL	3,019	278	426,695	985,799	0	214	1,415,907	1,437,387	19,547,723
<u>GOODHUE</u>									
CITY	0	1,437	449,201	166,868	0	0	690,721	692,478	33,229,205
TOWN	1,796	96	108,432	58,665	0	74	169,063	199,981	12,496,375
TOTAL	1,796	1,533	557,633	225,533	0	74	859,784	892,459	45,725,580
<u>GRANT</u>									
CITY	60,546	3,270	39,640	0	0	0	103,456	104,388	1,051,273
TOWN	0	0	122,641	5,620	0	0	128,261	137,023	3,680,967
TOTAL	60,546	3,270	162,281	5,620	0	0	231,717	241,411	4,732,240
<u>HENNEPIN</u>									
CITY	29,245	7,061,697	13,566,890	5,101,629	0	1,335,672	32,028,184	32,656,815	1,383,655,569
TOWN	0	0	25,052	34,258	0	0	59,310	59,310	3,305,136
TOTAL	29,245	7,061,697	13,591,942	5,135,887	0	1,335,672	32,087,494	32,716,125	1,386,960,705
<u>HOUSTON</u>									
CITY	0	0	72,666	50,353	0	0	123,019	126,269	4,909,586
TOWN	0	509	212,748	55,773	0	634	269,061	273,249	4,518,356
TOTAL	0	509	285,414	106,126	0	634	392,080	399,518	9,427,942
<u>HUBBARD</u>									
CITY	0	465	114,534	0	0	0	120,253	123,634	2,605,690
TOWN	0	173	105,944	597,729	0	0	705,315	748,261	13,332,505
TOTAL	0	638	220,478	597,729	0	0	825,568	871,895	15,938,195
<u>ISANTI</u>									
CITY	17,823	0	101,292	47,475	0	5,122	168,580	177,348	5,567,012
TOWN	60	0	45,522	172,163	0	1,915	219,660	220,853	11,643,638
TOTAL	17,883	0	146,814	219,638	0	7,037	388,240	398,201	17,210,650
<u>ITASCA</u>									
CITY	8,150	17,557	52,458	409,069	0	4,395	487,234	503,458	18,421,118
TOWN	1,318	771	189,584	1,907,138	0	1,205	2,100,025	2,218,840	19,005,280
TOTAL	9,468	18,328	242,042	2,316,207	0	5,600	2,587,259	2,722,298	37,426,398
<u>JACKSON</u>									
CITY	321	0	13,450	30,681	0	209	44,661	44,661	1,984,016
TOWN	655	0	137,916	249,935	0	9,520	398,026	403,924	8,507,704
TOTAL	976	0	151,366	280,616	0	9,729	442,687	448,585	10,491,720
<u>KANABEC</u>									
CITY	3,158	0	9,147	19,858	0	0	42,845	43,708	1,640,183
TOWN	0	68	10,375	3,744	0	0	14,187	18,851	4,510,171
TOTAL	3,158	68	19,522	23,602	0	0	57,032	62,559	6,150,354

TABLE 31 PART H
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	RIGHTS OF WAY	REAL ESTATE							
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<u>KANDIYOHI</u>									
CITY	23,357	0	66,044	115,217	0	5,323	205,355	211,776	12,503,508
TOWN	2,594	0	68,975	356,586	0	0	428,155	440,830	14,308,063
TOTAL	25,951	0	135,019	471,803	0	5,323	633,510	652,606	26,811,571
<u>KITTSOON</u>									
CITY	54,368	0	57,756	0	0	0	113,297	116,506	797,930
TOWN	6,468	0	16,205	1,722,469	0	0	1,745,142	1,746,723	5,992,440
TOTAL	60,836	0	73,961	1,722,469	0	0	1,858,439	1,863,229	6,790,370
<u>KOOCHICHING</u>									
CITY	566	0	128,947	18,003	0	0	147,516	158,029	4,409,353
TOWN	0	0	2,972	0	0	1,779	2,972	153,573	2,874,245
TOTAL	566	0	131,919	18,003	0	1,779	150,488	311,602	7,283,598
<u>LAC QUI PARLE</u>									
CITY	38,270	0	51,699	12,284	0	0	102,253	102,601	1,099,775
TOWN	0	34	78,102	19,071	0	0	97,207	97,424	4,037,847
TOTAL	38,270	34	129,801	31,355	0	0	199,460	200,025	5,137,622
<u>LAKE</u>									
CITY	211	0	37,219	10,271	0	0	47,855	60,747	2,065,765
TOWN	468	0	47,447	31,419	0	0	79,334	116,649	5,828,971
TOTAL	679	0	84,666	41,690	0	0	127,189	177,396	7,894,736
<u>LAKE/WOODS</u>									
CITY	3,650	300	5,369	10,431	0	0	22,629	23,864	568,505
TOWN	0	19	115	21,947	0	0	22,081	23,495	1,854,318
TOTAL	3,650	319	5,484	32,378	0	0	44,710	47,359	2,422,823
<u>LE SUEUR</u>									
CITY	0	0	83,967	62,841	0	0	153,932	154,608	6,976,492
TOWN	168	0	131,245	165,696	0	0	297,109	304,445	9,777,351
TOTAL	168	0	215,212	228,537	0	0	451,041	459,053	16,753,843
<u>LINCOLN</u>									
CITY	0	0	21,478	9,703	0	0	31,181	31,181	808,735
TOWN	0	17	111,720	498,852	0	0	1,358,016	1,488,066	3,965,816
TOTAL	0	17	133,198	508,555	0	0	1,389,197	1,519,247	4,774,551
<u>LYON</u>									
CITY	60,417	19	88,520	35,278	0	0	199,534	206,108	10,403,912
TOWN	0	0	106,934	682,177	0	0	789,111	799,796	7,367,374
TOTAL	60,417	19	195,454	717,455	0	0	988,645	1,005,904	17,771,286
<u>MCLEOD</u>									
CITY	4,279	0	57,110	38,964	0	452	100,901	108,456	13,972,229
TOWN	1,782	0	48,484	47,616	0	156	98,038	104,792	7,510,831
TOTAL	6,061	0	105,594	86,580	0	608	198,939	213,248	21,483,060
<u>MAHNOMEN</u>									
CITY	31,974	0	42,078	0	0	0	74,052	74,333	718,530
TOWN	600	0	18,693	0	0	165	19,293	23,272	1,597,251
TOTAL	32,574	0	60,771	0	0	165	93,345	97,605	2,315,781

TABLE 31 PART H
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	RIGHTS OF WAY	REAL ESTATE							
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<u>MARSHALL</u>									
CITY	49,949	1,819	35,124	0	0	1,415	89,013	94,000	1,100,631
TOWN	4,176	12	60,541	2,091,161	0	0	2,155,890	2,162,065	7,484,233
TOTAL	54,125	1,831	95,665	2,091,161	0	1,415	2,244,903	2,256,065	8,584,864
<u>MARTIN</u>									
CITY	2,961	0	33,846	85,851	0	0	122,658	142,007	6,426,045
TOWN	0	0	57,218	1,023,085	0	0	1,080,303	1,086,498	11,129,873
TOTAL	2,961	0	91,064	1,108,936	0	0	1,202,961	1,228,505	17,555,918
<u>MEEKER</u>									
CITY	38,790	0	43,051	47,862	0	0	129,703	130,985	4,213,379
TOWN	3,274	0	165,529	69,254	0	2,608	238,557	248,981	8,623,597
TOTAL	42,064	0	208,580	117,116	0	2,608	368,260	379,966	12,836,976
<u>MILLE LACS</u>									
CITY	503	229	62,723	74,123	0	4,040	143,489	184,619	3,730,814
TOWN	0	0	103,364	94,765	0	164	201,890	222,790	6,945,342
TOTAL	503	229	166,087	168,888	0	4,204	345,379	407,409	10,676,156
<u>MORRISON</u>									
CITY	6,567	0	150,384	88,805	0	0	245,923	248,608	5,461,725
TOWN	0	0	45,351	552,292	0	0	599,337	601,338	10,011,959
TOTAL	6,567	0	195,735	641,097	0	0	845,260	849,946	15,473,684
<u>MOWER</u>									
CITY	84	0	62,697	13,889	0	0	126,444	128,607	11,831,220
TOWN	0	0	315,013	163,756	0	153	478,922	538,896	8,968,149
TOTAL	84	0	377,710	177,645	0	153	605,366	667,503	20,799,369
<u>MURRAY</u>									
CITY	0	359	53,456	14,814	0	0	68,629	68,629	1,350,196
TOWN	0	240	63,024	413,714	0	0	476,978	478,418	6,387,350
TOTAL	0	599	116,480	428,528	0	0	545,607	547,047	7,737,546
<u>NICOLLET</u>									
CITY	0	0	112,156	88,614	0	355	201,125	208,054	12,928,534
TOWN	0	0	66,747	231,406	0	0	298,153	306,654	7,141,029
TOTAL	0	0	178,903	320,020	0	355	499,278	514,708	20,069,563
<u>NOBLES</u>									
CITY	5	0	12,341	69,761	0	0	82,107	104,910	6,565,053
TOWN	0	0	46,282	6,924	0	0	53,206	82,037	6,844,517
TOTAL	5	0	58,623	76,685	0	0	135,313	186,947	13,409,570
<u>NORMAN</u>									
CITY	1,652	0	17,423	7,231	0	0	26,306	28,061	921,113
TOWN	0	0	15,710	43,747	0	0	59,457	68,562	3,724,528
TOTAL	1,652	0	33,133	50,978	0	0	85,763	96,623	4,645,641
<u>OLMSTED</u>									
CITY	0	0	165,066	477,595	44,220	96,247	797,415	828,069	73,329,375
TOWN	0	0	181,958	166,179	0	82	348,219	348,348	18,407,458
TOTAL	0	0	347,024	643,774	44,220	96,329	1,145,634	1,176,417	91,736,833

TABLE 31 PART H
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	RIGHTS OF WAY	REAL ESTATE							
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<u>OTTER TAIL</u>									
CITY	46,203	8,779	528,147	49,789	0	1,123	657,597	666,012	13,711,897
TOWN	6,828	0	226,826	195,057	0	1,212	434,728	436,705	25,669,162
TOTAL	53,031	8,779	754,973	244,846	0	2,335	1,092,325	1,102,717	39,381,059
<u>PENNINGTON</u>									
CITY	47,340	0	19,022	37,753	0	144	104,259	120,882	2,838,686
TOWN	3,163	0	38,669	1,057,253	0	0	1,099,085	1,099,476	2,962,982
TOTAL	50,503	0	57,691	1,095,006	0	144	1,203,344	1,220,358	5,801,668
<u>PINE</u>									
CITY	6,315	144	220,886	66,841	0	0	297,222	308,228	4,933,155
TOWN	0	0	273,811	134,961	0	24	408,871	412,671	9,159,539
TOTAL	6,315	144	494,697	201,802	0	24	706,093	720,899	14,092,694
<u>PIPESTONE</u>									
CITY	61,436	25,351	79,037	16,870	0	0	182,694	189,126	2,457,820
TOWN	0	0	57,372	13,982	0	0	227,342	755,548	3,967,341
TOTAL	61,436	25,351	136,409	30,852	0	0	410,036	944,674	6,425,161
<u>POLK</u>									
CITY	80,582	108	163,691	145,543	0	5,956	430,165	434,742	7,548,598
TOWN	22,934	676	141,162	961,479	0	17	1,126,268	1,136,349	11,519,348
TOTAL	103,516	784	304,853	1,107,022	0	5,973	1,556,433	1,571,091	19,067,946
<u>POPE</u>									
CITY	23,422	13,966	73,599	27,781	0	0	138,775	161,127	1,927,933
TOWN	0	0	151,972	52,304	0	1,196	204,276	214,517	4,827,422
TOTAL	23,422	13,966	225,571	80,085	0	1,196	343,051	375,644	6,755,355
<u>RAMSEY</u>									
CITY	0	26,629	4,642,378	3,795,108	0	0	13,927,092	13,930,268	409,550,792
TOWN	0	0	14,899	73,460	0	0	88,359	88,359	11,022,139
TOTAL	0	26,629	4,657,277	3,868,568	0	0	14,015,451	14,018,627	420,572,931
<u>RED LAKE</u>									
CITY	19,775	0	33,143	76,513	0	0	129,431	129,431	540,444
TOWN	16	0	14,996	715,855	0	0	730,867	731,886	1,823,656
TOTAL	19,791	0	48,139	792,368	0	0	860,298	861,317	2,364,100
<u>REDWOOD</u>									
CITY	0	306	70,654	29,953	0	0	103,279	106,373	3,780,514
TOWN	0	0	45,778	17,006	0	0	62,784	67,096	8,341,454
TOTAL	0	306	116,432	46,959	0	0	166,063	173,469	12,121,968
<u>RENVILLE</u>									
CITY	0	233	75,792	30,600	0	0	107,069	110,676	3,526,830
TOWN	3,254	0	113,203	283,000	0	0	399,457	417,110	11,723,012
TOTAL	3,254	233	188,995	313,600	0	0	506,526	527,786	15,249,842
<u>RICE</u>									
CITY	1,367	0	371,457	212,786	0	6,567	585,610	615,209	21,050,751
TOWN	0	0	122,277	400,091	0	0	526,768	555,480	13,090,267
TOTAL	1,367	0	493,734	612,877	0	6,567	1,112,378	1,170,689	34,141,018

TABLE 31 PART H
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	RIGHTS OF WAY	REAL ESTATE							
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<u>ROCK</u>									
CITY	10,683	0	14,979	14,749	0	0	40,411	43,137	2,462,585
TOWN	0	2	21,813	6,825	0	0	28,640	31,459	4,492,175
TOTAL	10,683	2	36,792	21,574	0	0	69,051	74,596	6,954,760
<u>ROSEAU</u>									
CITY	22,113	70	33,187	23,014	0	537	91,956	92,920	2,623,472
TOWN	3,998	94	170,679	25,873	0	546	200,644	208,445	4,261,114
TOTAL	26,111	164	203,866	48,887	0	1,083	292,600	301,365	6,884,586
<u>ST. LOUIS</u>									
CITY	1,284	0	2,323,787	225,905	545	3,594	2,604,158	3,135,442	70,138,027
TOWN	0	0	989,775	811,257	0	4,322	1,801,032	2,884,394	35,313,703
TOTAL	1,284	0	3,313,562	1,037,162	545	7,916	4,405,190	6,019,836	105,451,730
<u>SCOTT</u>									
CITY	0	2,887	704,594	417,060	0	0	1,129,552	1,134,923	64,693,351
TOWN	0	149	140,768	249,978	0	0	391,742	396,857	18,713,003
TOTAL	0	3,036	845,362	667,038	0	0	1,521,294	1,531,780	83,406,354
<u>SHERBURNE</u>									
CITY	4,063	29,819	394,691	243,785	0	0	672,358	735,413	45,886,560
TOWN	0	2,126	243,507	504,061	0	0	749,694	780,601	19,777,333
TOTAL	4,063	31,945	638,198	747,846	0	0	1,422,052	1,516,014	65,663,893
<u>SIBLEY</u>									
CITY	0	0	50,672	23,825	0	85	74,582	76,812	2,630,708
TOWN	0	0	22,093	262,228	0	0	284,321	286,235	7,534,824
TOTAL	0	0	72,765	286,053	0	85	358,903	363,047	10,165,532
<u>STEARNS</u>									
CITY	54,616	1,582	878,925	540,942	0	442	1,480,142	1,504,951	58,688,859
TOWN	497	0	317,680	237,476	0	156	555,809	619,292	23,609,450
TOTAL	55,113	1,582	1,196,605	778,418	0	598	2,035,951	2,124,243	82,298,309
<u>STEELE</u>									
CITY	0	0	31,479	16,282	0	396	52,398	81,322	16,724,943
TOWN	180	0	142,591	393,785	0	90	536,646	547,429	7,514,107
TOTAL	180	0	174,070	410,067	0	486	589,044	628,751	24,239,050
<u>STEVENS</u>									
CITY	41,244	0	103,748	26,337	0	205	171,534	172,061	2,388,570
TOWN	0	0	24,249	363,036	0	0	387,285	392,627	3,888,093
TOTAL	41,244	0	127,997	389,373	0	205	558,819	564,688	6,276,663
<u>SWIFT</u>									
CITY	19,916	13,739	1,491	19,705	0	167	55,018	115,558	2,813,966
TOWN	278	0	41,727	323,377	0	1,944	365,852	410,393	4,927,343
TOTAL	20,194	13,739	43,218	343,082	0	2,111	420,870	525,951	7,741,309
<u>TODD</u>									
CITY	1,932	0	113,201	23,210	0	284	138,627	138,673	2,774,850
TOWN	1,538	0	37,163	158,432	0	1,171	197,525	226,790	6,330,825
TOTAL	3,470	0	150,364	181,642	0	1,455	336,152	365,463	9,105,675

TABLE 31 PART H
2000 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	RIGHTS OF WAY	REAL ESTATE							
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<u>TRAVERSE</u>									
CITY	5,525	0	40,559	0	0	0	46,084	47,649	654,707
TOWN	1,406	0	73,553	232,400	0	417	307,359	314,041	3,612,506
TOTAL	6,931	0	114,112	232,400	0	417	353,443	361,690	4,267,213
<u>WABASHA</u>									
CITY	0	0	96,453	50,512	0	0	146,965	165,907	6,239,743
TOWN	0	190	46,932	19,924	0	0	67,046	71,512	5,866,703
TOTAL	0	190	143,385	70,436	0	0	214,011	237,419	12,106,446
<u>WADENA</u>									
CITY	25,852	0	74,320	50,054	0	1,177	150,427	153,633	2,646,974
TOWN	0	0	20,428	246,058	0	671	267,157	295,960	2,412,428
TOTAL	25,852	0	94,748	296,112	0	1,848	417,584	449,593	5,059,402
<u>WASECA</u>									
CITY	394	0	37,794	44,258	0	0	83,737	101,209	5,040,283
TOWN	10	0	54,426	389,730	0	588	445,461	452,335	7,055,273
TOTAL	404	0	92,220	433,988	0	588	529,198	553,544	12,095,556
<u>WASHINGTON</u>									
CITY	3,495	1,105	2,533,766	1,843,860	0	0	4,408,361	4,434,389	171,992,341
TOWN	0	82	152,441	397,552	0	32,624	566,447	633,914	26,223,477
TOTAL	3,495	1,187	2,686,207	2,241,412	0	32,624	4,974,808	5,068,303	198,215,818
<u>WATONWAN</u>									
CITY	27	0	19,764	32,574	0	48	52,723	54,559	2,406,911
TOWN	0	77	115,565	38,906	0	1,069	159,033	168,427	4,842,042
TOTAL	27	77	135,329	71,480	0	1,117	211,756	222,986	7,248,953
<u>WILKIN</u>									
CITY	58,902	0	15,818	9,992	0	0	84,712	85,485	1,505,710
TOWN	4,280	0	43,087	15,263	0	0	62,630	65,357	5,299,215
TOTAL	63,182	0	58,905	25,255	0	0	147,342	150,842	6,804,925
<u>WINONA</u>									
CITY	1,273	0	266,716	212,851	0	0	484,109	560,139	20,506,787
TOWN	809	646	19,449	17,455	0	199	38,558	41,343	7,311,806
TOTAL	2,082	646	286,165	230,306	0	199	522,667	601,482	27,818,593
<u>WRIGHT</u>									
CITY	12,143	0	582,567	353,023	0	8,395	960,893	973,182	46,089,806
TOWN	0	0	408,579	221,676	0	0	636,749	658,103	25,744,514
TOTAL	12,143	0	991,146	574,699	0	8,395	1,597,642	1,631,285	71,834,320
<u>YELLOW MEDICINE</u>									
CITY	16,067	0	59,555	32,486	0	98	108,516	113,086	1,873,943
TOWN	0	0	113,126	42,851	0	297	155,977	157,952	5,192,946
TOTAL	16,067	0	172,681	75,337	0	395	264,493	271,038	7,066,889
<u>STATE TOTAL</u>									
CITY	1,223,476	7,889,294	41,693,624	21,962,859	44,765	1,873,908	85,597,634	88,045,750	3,442,406,214
TOWN	98,262	35,876	9,794,751	29,009,576	0	118,502	39,940,132	43,722,424	824,979,945
TOTAL	1,321,738	7,925,170	51,488,375	50,972,435	44,765	1,992,410	125,537,766	131,768,174	4,267,386,159

TABLE 32
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 2001

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Aitkin	12,032,206	207,718	25,425	0	11,799,063	35,441	11,834,504
Anoka	229,458,183	16,511,684	23,605,113	0	189,341,386	44,218,996	233,560,382
Becker	19,005,571	413,483	0	0	18,592,088	0	18,592,088
Beltrami	16,122,637	320,976	0	0	15,801,661	0	15,801,661
Benton	19,495,461	1,511,796	0	7,114	17,976,551	0	17,976,551
Big Stone	3,070,712	0	0	0	3,070,712	0	3,070,712
Blue Earth	41,499,525	1,684,053	0	0	39,815,472	0	39,815,472
Brown	16,293,997	605,715	0	0	15,688,282	0	15,688,282
Carlton	17,363,507	807,894	0	15,081	16,540,532	0	16,540,532
Carver	69,163,867	10,450,071	5,007,618	0	53,706,178	7,080,774	60,786,952
Cass	30,226,871	214,567	0	0	30,012,304	0	30,012,304
Chippewa	8,732,531	99,047	0	0	8,633,484	0	8,633,484
Chisago	28,289,718	532,277	0	18,050	27,739,391	0	27,739,391
Clay	24,125,998	796,524	0	0	23,329,474	0	23,329,474
Clearwater	6,157,286	0	0	0	6,157,286	0	6,157,286
Cook	8,261,270	95,704	59,049	0	8,106,517	10,579	8,117,096
Cottonwood	9,355,570	335,633	0	0	9,019,937	0	9,019,937
Crow Wing	57,224,235	860,632	95,232	0	56,268,371	54,216	56,322,587
Dakota	356,397,668	16,436,792	39,804,932	0	300,155,944	40,912,018	341,067,962
Dodge	10,922,534	407,919	0	0	10,514,615	0	10,514,615
Douglas	26,451,654	473,068	0	0	25,978,586	0	25,978,586
Faribault	11,360,943	373,287	0	0	10,987,656	0	10,987,656
Fillmore	11,105,662	385,307	0	0	10,720,355	0	10,720,355
Freeborn	19,365,604	469,505	0	0	18,896,099	0	18,896,099
Goodhue	45,605,758	1,790,750	0	0	43,815,008	0	43,815,008
Grant	4,699,085	39,161	0	10,903	4,649,021	0	4,649,021
Hennepin	1,385,934,076	125,494,464	178,337,551	18,674	1,082,083,387	119,614,613	1,201,698,000
Houston	9,408,811	119,316	0	0	9,289,495	0	9,289,495
Hubbard	15,910,647	391,000	0	0	15,519,647	0	15,519,647
Isanti	17,182,025	364,077	0	0	16,817,948	0	16,817,948

TABLE 32
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 2001

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Itasca	37,388,191	917,054	281,824	18,606	36,170,707	259,528	36,430,235
Jackson	10,369,803	254,928	0	0	10,114,875	0	10,114,875
Kanabec	6,135,613	90,412	0	0	6,045,201	0	6,045,201
Kandiyohi	26,734,038	510,600	0	2,522	26,220,916	0	26,220,916
Kittson	6,728,193	9,114	0	0	6,719,079	0	6,719,079
Koochiching	7,275,114	23,850	0	0	7,251,264	195	7,251,459
Lac Qui Parle	5,038,213	5,446	0	0	5,032,767	0	5,032,767
Lake	7,872,780	394,433	206,776	0	7,271,571	67,947	7,339,518
Lake of the Wood	2,412,471	0	0	0	2,412,471	0	2,412,471
Le Sueur	16,713,094	440,173	0	0	16,272,921	0	16,272,921
Lincoln	4,729,144	3,805	0	0	4,725,339	0	4,725,339
Lyon	17,628,709	1,224,761	0	0	16,403,948	0	16,403,948
McLeod	21,440,648	642,050	0	0	20,798,598	0	20,798,598
Mahnomen	2,304,344	17,873	0	0	2,286,471	0	2,286,471
Marshall	8,493,442	12,907	0	0	8,480,535	0	8,480,535
Martin	17,438,741	445,416	0	0	16,993,325	0	16,993,325
Meeker	12,779,853	160,379	0	10,907	12,608,567	0	12,608,567
Mille Lacs	10,632,090	316,134	0	2,652	10,313,304	0	10,313,304
Morrison	15,451,142	524,095	0	0	14,927,047	0	14,927,047
Mower	20,757,622	533,568	0	0	20,224,054	0	20,224,054
Murray	7,622,588	34,584	0	0	7,588,004	0	7,588,004
Nicollet	19,963,519	330,661	0	0	19,632,858	0	19,632,858
Nobles	13,188,757	610,712	0	0	12,578,045	0	12,578,045
Norman	4,598,929	10,417	0	0	4,588,512	0	4,588,512
Olmsted	91,685,307	3,718,861	0	0	87,966,446	0	87,966,446
Ottertail	39,278,897	1,274,524	0	0	38,004,373	0	38,004,373
Pennington	5,788,220	2,701	0	0	5,785,519	0	5,785,519
Pine	14,062,305	285,007	0	24,761	13,752,537	0	13,752,537
Pipestone	6,376,236	159,494	0	0	6,216,742	0	6,216,742
Polk	18,846,198	618,665	0	0	18,227,533	0	18,227,533

TABLE 32
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 2001

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Pope	6,726,183	69,858	0	12,692	6,643,633	0	6,643,633
Ramsey	419,553,137	39,703,865	46,118,267	0	333,731,005	71,088,661	404,819,666
Red Lake	2,358,008	26,480	0	0	2,331,528	0	2,331,528
Redwood	11,961,724	125,241	0	0	11,836,483	0	11,836,483
Renville	15,078,525	382,066	0	0	14,696,459	0	14,696,459
Rice	34,107,762	1,487,765	0	0	32,619,997	0	32,619,997
Rock	6,861,213	266,307	0	0	6,594,906	0	6,594,906
Roseau	6,866,857	148,676	0	13,715	6,704,466	0	6,704,466
St Louis	105,249,614	8,256,380	522,535	45,770	96,424,929	752,120	97,177,049
Scott	83,293,998	4,011,113	6,537,560	0	72,745,325	8,284,035	81,029,360
Sherburne	65,593,505	1,582,198	0	15,012	63,996,295	0	63,996,295
Sibley	10,085,217	317,881	0	0	9,767,336	0	9,767,336
Stearns	82,194,421	5,123,304	0	15,192	77,055,925	0	77,055,925
Steele	24,185,746	464,072	0	0	23,721,674	0	23,721,674
Stevens	6,198,082	188,427	0	1,112	6,008,543	0	6,008,543
Swift	7,664,733	492,279	0	0	7,172,454	0	7,172,454
Todd	9,066,654	220,003	0	0	8,846,651	0	8,846,651
Traverse	4,213,131	2,245	0	5,682	4,205,204	0	4,205,204
Wabasha	12,042,047	434,290	0	0	11,607,757	0	11,607,757
Wadena	5,044,296	216,853	0	0	4,827,443	0	4,827,443
Waseca	12,050,592	39,977	0	0	12,010,615	0	12,010,615
Washington	198,360,350	8,114,827	14,796,179	14,100	175,435,244	22,665,098	198,100,342
Watowan	7,173,454	45,560	0	0	7,127,894	0	7,127,894
Wilken	6,738,988	112,957	0	0	6,626,031	0	6,626,031
Winona	27,795,471	1,108,929	0	0	26,686,542	0	26,686,542
Wright	71,755,202	3,105,702	0	14,006	68,635,494	0	68,635,494
Yellow Medicine	6,963,599	124,669	0	0	6,838,930	0	6,838,930
Statewide Total	4,259,140,322	271,936,968	315,398,061	266,551	3,671,538,742	315,044,221	3,986,582,963

TABLE 32
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 2002

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Aitkin	10,981,954	118,562	33,353	0	10,830,039	28,171	10,858,210
Anoka	185,231,732	11,586,226	15,771,260	0	157,874,246	27,361,064	185,235,310
Becker	16,822,456	243,315	0	0	16,579,141	0	16,579,141
Beltrami	13,701,579	261,304	0	0	13,440,275	0	13,440,275
Benton	16,755,249	1,062,470	0	4,179	15,688,600	0	15,688,600
Big Stone	2,698,810	0	0	0	2,698,810	0	2,698,810
Blue Earth	33,450,253	1,279,024	0	0	32,171,229	0	32,171,229
Brown	14,026,874	443,356	0	0	13,583,518	0	13,583,518
Carlton	14,485,441	566,848	0	8,966	13,909,627	0	13,909,627
Carver	55,161,471	6,737,761	3,447,483	0	44,976,227	5,149,826	50,126,053
Cass	25,444,397	161,710	0	0	25,282,687	0	25,282,687
Chippewa	7,354,356	80,361	0	0	7,273,995	0	7,273,995
Chisago	24,936,351	537,517	0	10,497	24,388,337	0	24,388,337
Clay	20,360,567	646,125	0	0	19,714,442	0	19,714,442
Clearwater	4,575,467	0	0	0	4,575,467	0	4,575,467
Cook	6,707,287	75,201	44,408	0	6,587,678	10,654	6,598,332
Cottonwood	8,007,867	271,906	0	0	7,735,961	0	7,735,961
Crow Wing	48,259,904	811,795	79,680	0	47,368,429	41,336	47,409,765
Dakota	277,681,183	12,870,480	25,992,691	0	238,818,012	27,839,600	266,657,612
Dodge	9,913,464	272,118	0	0	9,641,346	0	9,641,346
Douglas	22,429,229	378,126	0	0	22,051,103	0	22,051,103
Faribault	9,591,360	242,584	0	0	9,348,776	0	9,348,776
Fillmore	10,409,599	270,827	0	0	10,138,772	0	10,138,772
Freeborn	16,947,956	339,322	0	0	16,608,634	0	16,608,634
Goodhue	34,963,748	1,088,655	0	0	33,875,093	0	33,875,093
Grant	4,087,876	26,031	0	6,368	4,055,477	0	4,055,477
Hennepin	1,048,786,334	92,162,103	119,810,303	10,989	836,802,939	83,408,861	920,211,800
Houston	8,539,817	91,339	0	0	8,448,478	0	8,448,478
Hubbard	13,998,177	234,564	0	0	13,763,613	0	13,763,613
Isanti	15,554,473	167,730	0	0	15,386,743	0	15,386,743

TABLE 32
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 2002

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Itasca	28,594,000	536,224	187,039	10,951	27,859,786	196,907	28,056,693
Jackson	8,747,843	77,071	0	0	8,670,772	0	8,670,772
Kanabec	5,978,483	88,736	0	0	5,889,747	0	5,889,747
Kandiyohi	22,271,783	287,195	0	169	21,984,419	0	21,984,419
Kittson	4,691,442	10,104	0	0	4,681,338	0	4,681,338
Koochiching	5,678,454	14,340	0	0	5,664,114	140	5,664,254
Lac Qui Parle	4,355,730	15,937	0	0	4,339,793	0	4,339,793
Lake	6,748,729	269,722	155,007	0	6,324,000	54,911	6,378,911
Lake of the Woods	2,152,265	0	0	0	2,152,265	0	2,152,265
Le Sueur	14,875,455	367,962	0	0	14,507,493	0	14,507,493
Lincoln	3,857,041	4,075	0	0	3,852,966	0	3,852,966
Lyon	14,344,228	819,311	0	0	13,524,917	0	13,524,917
McLeod	18,223,652	416,220	0	0	17,807,432	0	17,807,432
Mahnomen	2,142,224	10,862	0	0	2,131,362	0	2,131,362
Marshall	6,597,314	14,836	0	0	6,582,478	0	6,582,478
Martin	14,348,554	272,538	0	0	14,076,016	0	14,076,016
Meeker	11,571,765	130,992	0	6,372	11,434,401	0	11,434,401
Mille Lacs	9,893,792	240,664	0	1,585	9,651,543	0	9,651,543
Morrison	14,344,761	461,171	0	0	13,883,590	0	13,883,590
Mower	18,035,102	392,285	0	0	17,642,817	0	17,642,817
Murray	6,564,415	32,219	0	0	6,532,196	0	6,532,196
Nicollet	17,547,138	286,294	0	0	17,260,844	0	17,260,844
Nobles	10,871,021	283,438	0	0	10,587,583	0	10,587,583
Norman	3,940,636	6,113	0	0	3,934,523	0	3,934,523
Olmsted	77,753,240	2,982,911	0	0	74,770,329	0	74,770,329
Ottertail	34,293,013	870,131	0	0	33,422,882	0	33,422,882
Pennington	4,683,015	10,304	0	0	4,672,711	0	4,672,711
Pine	12,840,560	232,470	0	14,441	12,593,649	0	12,593,649
Pipestone	5,305,566	100,667	0	0	5,204,899	0	5,204,899
Polk	15,543,283	433,274	0	0	15,110,009	0	15,110,009

TABLE 32
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 2002

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Pope	6,118,426	48,061	0	7,412	6,062,953	0	6,062,953
Ramsey	326,008,793	25,517,873	33,898,905	0	266,592,015	49,375,272	315,967,287
Red Lake	1,841,398	14,120	0	0	1,827,278	0	1,827,278
Redwood	10,143,495	103,765	0	0	10,039,730	0	10,039,730
Renville	12,648,929	250,762	0	0	12,398,167	0	12,398,167
Rice	29,992,705	1,217,681	0	0	28,775,024	0	28,775,024
Rock	6,141,259	186,026	0	0	5,955,233	0	5,955,233
Roseau	6,009,279	82,762	0	8,090	5,918,427	0	5,918,427
St Louis	87,745,981	5,130,916	378,217	26,971	82,209,877	550,851	82,760,728
Scott	71,386,196	2,557,629	4,830,459	0	63,998,108	6,220,217	70,218,325
Sherburne	50,674,830	1,236,047	0	9,810	49,428,973	0	49,428,973
Sibley	9,241,282	218,191	0	0	9,023,091	0	9,023,091
Stearns	68,958,068	3,663,354	0	8,868	65,285,846	0	65,285,846
Steele	20,479,873	406,158	0	0	20,073,715	0	20,073,715
Stevens	5,249,779	118,772	0	661	5,130,346	0	5,130,346
Swift	6,499,027	332,623	0	0	6,166,404	0	6,166,404
Todd	8,699,761	145,221	0	0	8,554,540	0	8,554,540
Traverse	3,545,680	2,020	0	3,326	3,540,334	0	3,540,334
Wabasha	11,006,199	286,161	0	0	10,720,038	0	10,720,038
Wadena	4,611,569	143,268	0	0	4,468,301	0	4,468,301
Waseca	10,334,170	96,594	0	0	10,237,576	0	10,237,576
Washington	160,486,632	5,926,876	10,519,273	14,436	144,026,047	14,914,439	158,940,486
Watowan	6,136,878	29,922	0	0	6,106,956	0	6,106,956
Wilken	5,700,381	63,383	0	0	5,636,998	0	5,636,998
Winona	23,467,499	643,526	0	0	22,823,973	0	22,823,973
Wright	60,713,144	2,426,035	0	8,188	58,278,921	0	58,278,921
Yellow Medicine	6,013,505	93,083	0	0	5,920,422	0	5,920,422
Statewide	3,408,514,473	193,636,255	215,148,078	162,279	2,999,567,861	215,152,249	3,214,720,110

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>	<u>BLUE EARTH</u>
<u>Tax Base Value</u>							
Referendum Market Value	\$ 523,388,566	\$ 15,673,784,740	\$ 1,033,645,206	\$ 984,596,398	\$ 1,255,253,714	\$ 103,877,115	\$ 2,194,613,974
Net Tax Capacity ⁽¹⁾	10,981,954	185,231,732	16,822,456	13,701,579	16,755,249	2,698,810	33,450,253
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.00311	0.04563	0.01036	0.00046	0.00489	0.13590	0.02667
Net Tax Capacity Rate	118.815	115.242	125.144	151.765	142.294	155.976	103.903
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	11,002	110,547	0	0	0	0	0
School District	5,274	7,041,242	107,107	4,525	61,387	141,170	585,275
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 16,276	\$ 7,151,789	\$ 107,107	\$ 4,525	\$ 61,387	\$ 141,170	\$ 585,275
<u>Net Tax Capacity Levy</u> ⁽²⁾							
County	\$ 8,279,309	\$ 59,705,672	\$ 11,951,721	\$ 12,544,989	\$ 11,694,558	\$ 2,090,346	\$ 17,717,910
City	573,256	58,225,279	1,936,569	1,354,042	3,696,504	700,358	8,113,927
Town	1,858,652	1,995,354	2,411,011	1,741,817	960,370	345,200	1,900,713
School District ⁽³⁾	2,088,659	46,576,287	3,757,881	4,596,003	5,723,791	917,497	5,483,806
Special District ⁽⁴⁾	25,450	9,275,479	666,270	148,171	161,594	156,086	96,632
Tax Increment Financing	154,045	13,005,402	328,847	409,150	1,599,117	0	1,442,686
Contribution	68,845	24,681,547	0	0	0	0	0
Power Line	0	0	0	0	5,727	0	0
TOTAL	\$ 13,048,216	\$ 213,465,020	\$ 21,052,299	\$ 20,794,172	\$ 23,841,661	\$ 4,209,487	\$ 34,755,674
State Levy ⁽⁵⁾	\$ 1,698,747	\$ 27,511,304	\$ 2,495,373	\$ 2,456,164	\$ 2,751,127	\$ 207,699	\$ 5,781,163
Total Levy Before Credits	\$ 14,763,239	\$ 248,128,113	\$ 23,654,779	\$ 23,254,861	\$ 26,654,175	\$ 4,558,356	\$ 41,122,112
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 824,823	0	0	0	0	0	0
Market Value Homestead Credit	1,248,582	21,501,456	2,063,244	1,996,322	2,180,008	290,973	3,340,703
Market Value Agricultural Credit	122,496	83,259	240,491	141,498	220,162	111,541	318,730
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	2,452	0	0
Agricultural Preserves Credit ⁽⁷⁾	0	4,113	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 2,195,901	\$ 21,588,828	\$ 2,303,735	\$ 2,137,820	\$ 2,402,622	\$ 402,514	\$ 3,659,433
Total Net Tax Payable	\$ 12,567,338	\$ 226,539,285	\$ 21,351,044	\$ 21,117,041	\$ 24,251,553	\$ 4,155,842	\$ 37,462,679

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	BROWN		CARLTON		CARVER		CASS		CHIPPEWA		CHISAGO		CLAY	
<u>Tax Base Value</u>														
Referendum Market Value	\$	850,489,470	\$	1,107,233,778	\$	4,638,472,870	\$	1,329,608,748	\$	350,223,571	\$	2,126,988,850	\$	1,461,467,298
Net Tax Capacity ⁽¹⁾		14,026,874		14,485,441		55,161,471		25,444,397		7,354,356		24,936,351		20,360,567
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.10242		0.01784		0.13715		0.00573		0.09394		0.08583		0.01763
Net Tax Capacity Rate		109.207		162.224		121.802		90.877		129.738		133.325		133.149
<u>Referendum Market Value Levy</u>														
County	\$	0		0		0		0		0		0		0
City ⁽²⁾		0		0		999,820		0		41,424		127,493		0
School District		871,100		197,566		5,361,959		76,247		287,587		1,698,031		257,601
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	871,100	\$	197,566	\$	6,361,779	\$	76,247	\$	329,011	\$	1,825,524	\$	257,601
<u>Net Tax Capacity Levy</u> ⁽²⁾														
County	\$	7,170,586	\$	12,178,101	\$	23,986,410	\$	12,121,383	\$	4,288,931	\$	16,085,759	\$	15,905,410
City		4,431,891		3,334,165		13,678,526		2,451,903		2,114,184		5,352,249		4,056,087
Town		803,499		2,120,028		1,432,916		3,346,705		869,783		3,117,784		1,088,568
School District ⁽³⁾		2,223,587		4,688,735		12,360,435		4,913,660		2,030,908		7,394,939		4,119,410
Special District ⁽⁴⁾		119,076		186,450		2,308,269		54,356		98,987		422,644		1,084,012
Tax Increment Financing		569,648		976,330		8,026,072		235,187		138,627		859,173		856,503
Contribution		0		0		5,395,206		0		0		0		0
Power Line		0		15,039		0		0		0		13,722		0
TOTAL	\$	15,318,287	\$	23,498,848	\$	67,187,834	\$	23,123,194	\$	9,541,420	\$	33,246,270	\$	27,109,990
State Levy ⁽⁵⁾	\$	1,572,657	\$	2,823,862	\$	7,085,248	\$	5,567,758	\$	770,925	\$	2,315,283	\$	2,292,002
Total Levy Before Credits	\$	17,762,044	\$	26,520,276	\$	80,634,861	\$	28,767,199	\$	10,641,356	\$	37,387,077	\$	29,659,593
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Market Value Homestead Credit		1,946,550		2,327,649		4,391,428		1,930,165		826,627		3,461,712		3,301,331
Market Value Agricultural Credit		292,390		95,078		242,740		112,012		183,608		227,287		217,382
Disparity Reduction Credit		0		0		0		0		0		0		2,103,403
Power Line Credit		0		1,002		0		0		0		7,976		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		151,229		0		0		0		0
County Conservation Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		0		0		0		0
TOTAL	\$	2,238,940	\$	2,423,729	\$	4,785,397	\$	2,042,177	\$	1,010,235	\$	3,696,975	\$	5,622,116
Total Net Tax Payable	\$	15,523,104	\$	24,096,547	\$	75,849,464	\$	26,725,022	\$	9,631,121	\$	33,690,102	\$	24,037,477

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	CLEARWATER		COOK		COTTONWOOD		CROW WING		DAKOTA		DODGE		DOUGLAS	
<u>Tax Base Value</u>														
Referendum Market Value	\$	258,862,306	\$	294,452,793	\$	290,164,080	\$	2,814,726,111	\$	22,792,669,560	\$	599,285,425	\$	1,513,945,850
Net Tax Capacity ⁽¹⁾		4,575,467		6,707,287		8,007,867		48,259,904		277,681,183		9,913,464		22,429,229
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.00604		0.00027		0.10716		0.01747		0.13222		0.00409		0.01970
Net Tax Capacity Rate		165.498		84.239		111.432		90.904		108.360		132.768		97.645
<u>Referendum Market Value Levy</u>														
County	\$	0		0		0		0		0		0		0
City ⁽²⁾		0		0		0		0		2,316,046		0		147,995
School District		15,635		795		310,952		491,607		27,819,912		24,536		150,235
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	15,635	\$	795	\$	310,952	\$	491,607	\$	30,135,958	\$	24,536	\$	298,230
<u>Net Tax Capacity Levy</u> ⁽²⁾														
County	\$	4,640,349	\$	4,154,489	\$	4,999,917	\$	18,514,645	\$	78,771,459	\$	5,723,535	\$	12,204,513
City		500,776		548,375		1,418,307		10,202,699		93,001,387		2,584,991		2,665,138
Town		566,405		47,236		794,106		4,311,734		2,355,012		1,276,740		3,078,245
School District ⁽³⁾		1,593,259		275,553		1,325,910		9,091,729		60,555,722		3,096,446		3,321,310
Special District ⁽⁴⁾		271,495		466,666		27,300		712,229		11,969,561		0		227,751
Tax Increment Financing		0		66,185		357,793		872,702		13,563,538		480,220		404,083
Contribution		0		91,663		0		164,472		40,677,845		0		0
Power Line		0		0		0		0		0		0		0
TOTAL	\$	7,572,284	\$	5,650,167	\$	8,923,333	\$	43,870,210	\$	300,894,524	\$	13,161,932	\$	21,901,040
State Levy ⁽⁵⁾	\$	1,418,935	\$	1,693,325	\$	807,118	\$	11,047,275	\$	44,323,886	\$	629,224	\$	3,969,680
Total Levy Before Credits	\$	9,006,854	\$	7,344,287	\$	10,041,403	\$	55,409,092	\$	375,354,368	\$	13,815,692	\$	26,168,950
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	433,946	\$	0	\$	989,972	\$	0	\$	0	\$	0
Market Value Homestead Credit		458,305		397,254		686,876		4,200,296		23,146,934		1,357,705		2,456,376
Market Value Agricultural Credit		119,973		3,257		211,163		128,558		200,774		193,989		235,886
Disparity Reduction Credit		0		0		0		0		0		0		0
Power Line Credit		0		0		0		0		0		0		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		94,933		0		0
County Conservation Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		5,935		0		0		0
TOTAL	\$	578,278	\$	834,457	\$	898,039	\$	5,324,761	\$	23,442,641	\$	1,551,694	\$	2,692,262
Total Net Tax Payable	\$	8,428,576	\$	6,509,830	\$	9,143,364	\$	50,084,331	\$	351,911,727	\$	12,263,998	\$	23,476,688

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
<u>Tax Base Value</u>							
Referendum Market Value	\$ 364,445,871	\$ 594,971,855	\$ 1,004,477,926	\$ 2,375,308,850	\$ 155,205,010	\$ 80,110,018,052	\$ 626,322,135
Net Tax Capacity ⁽¹⁾	9,591,360	10,409,599	16,947,956	34,963,748	4,087,876	1,048,786,334	8,539,817
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.05124	0.12626	0.01784	0.01687	0.12526	0.12935	0.04126
Net Tax Capacity Rate	100.000	118.453	99.451	146.821	122.182	129.364	129.832
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	0	21,426	0	0	0	4,270,167	0
School District	186,733	729,815	179,174	400,698	194,405	99,351,546	258,421
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 186,733	\$ 751,241	\$ 179,174	\$ 400,698	\$ 194,405	\$ 103,621,713	\$ 258,421
<u>Net Tax Capacity Levy</u> ⁽²⁾							
County	\$ 5,053,121	\$ 5,373,696	\$ 8,643,980	\$ 21,567,010	\$ 2,666,780	\$ 410,157,370	\$ 4,912,098
City	2,111,771	3,117,784	2,187,301	14,706,470	897,463	346,490,191	2,292,014
Town	1,291,560	1,907,621	1,479,113	2,770,805	384,544	305,268	1,464,471
School District ⁽³⁾	779,738	1,528,773	4,208,309	9,884,916	773,993	209,924,182	2,281,219
Special District ⁽⁴⁾	26,647	0	8,662	723,860	219,947	77,944,153	14,223
Tax Increment Financing	328,570	402,634	327,463	1,681,230	45,798	124,416,724	123,378
Contribution	0	0	0	0	0	187,499,528	0
Power Line	0	0	0	0	6,118	14,176	0
TOTAL	\$ 9,591,407	\$ 12,330,508	\$ 16,854,828	\$ 51,334,291	\$ 4,994,643	\$ 1,356,751,592	\$ 11,087,403
State Levy ⁽⁵⁾	\$ 714,762	\$ 798,955	\$ 2,196,257	\$ 4,401,425	\$ 311,160	\$ 229,287,355	\$ 691,340
Total Levy Before Credits	\$ 10,492,902	\$ 13,880,704	\$ 19,230,259	\$ 56,136,414	\$ 5,500,208	\$ 1,689,660,660	\$ 12,037,164
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 0	0	0	0	0	0	0
Market Value Homestead Credit	973,673	1,537,919	2,312,431	3,372,380	389,281	68,590,095	1,474,599
Market Value Agricultural Credit	259,208	351,367	312,396	391,697	124,054	130,193	237,791
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	5,791	14,177	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	0	25,649	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	3,577	0	0	0
TOTAL	\$ 1,232,881	\$ 1,889,286	\$ 2,624,827	\$ 3,767,654	\$ 519,126	\$ 68,760,114	\$ 1,712,390
Total Net Tax Payable	\$ 9,260,021	\$ 11,991,418	\$ 16,605,432	\$ 52,368,760	\$ 4,981,082	\$ 1,620,900,546	\$ 10,324,774

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<u>HUBBARD</u>		<u>ISANTI</u>		<u>ITASCA</u>		<u>JACKSON</u>		<u>KANABEC</u>		<u>KANDYOHI</u>		<u>KITTSON</u>	
<u>Tax Base Value</u>														
Referendum Market Value	\$	806,420,632	\$	1,294,094,785	\$	1,897,056,337	\$	285,022,890	\$	434,709,661	\$	1,480,415,190	\$	175,719,660
Net Tax Capacity ⁽¹⁾		13,998,177		15,554,473		28,594,000		8,747,843		5,978,483		22,271,783		4,691,442
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.00291		0.00602		0.02444		0.05757		0.04635		0.10053		0.38026
Net Tax Capacity Rate		105.674		143.852		133.945		118.286		141.994		131.004		91.117
<u>Referendum Market Value Levy</u>														
County	\$	0		0		0		0		176,795		0		0
City ⁽²⁾		0		0		0		0		0		0		0
School District		23,502		77,875		463,706		164,091		24,676		1,488,208		668,184
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	23,502	\$	77,875	\$	463,706	\$	164,091	\$	201,471	\$	1,488,208	\$	668,184
<u>Net Tax Capacity Levy ⁽²⁾</u>														
County	\$	6,687,211	\$	9,870,131	\$	20,142,890	\$	5,783,361	\$	5,684,947	\$	17,419,205	\$	2,126,057
City		952,467		4,207,174		6,305,382		1,113,962		402,996		3,363,135		468,859
Town		2,263,542		2,770,653		2,556,977		985,232		742,640		2,042,002		538,898
School District ⁽³⁾		4,500,448		5,158,950		7,358,905		2,257,110		1,509,978		5,629,631		851,588
Special District ⁽⁴⁾		72,395		44,312		658,239		95,894		15,903		267,694		276,438
Tax Increment Financing		316,399		324,258		878,866		111,936		132,643		455,068		12,860
Contribution		0		0		386,086		0		0		0		0
Power Line		0		0		12,992		0		0		234		0
TOTAL	\$	14,792,462	\$	22,375,478	\$	38,300,337	\$	10,347,495	\$	8,489,107	\$	29,176,969	\$	4,274,700
State Levy ⁽⁵⁾	\$	2,707,337	\$	1,359,411	\$	5,084,773	\$	708,567	\$	487,844	\$	2,905,899	\$	1,235,378
Total Levy Before Credits	\$	17,523,301	\$	23,812,764	\$	43,848,816	\$	11,220,153	\$	9,178,422	\$	33,571,076	\$	6,178,262
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	0	\$	3,886,302	\$	0	\$	0	\$	0	\$	0
Market Value Homestead Credit		1,388,193		2,491,905		3,214,648		713,311		1,079,277		2,902,133		225,690
Market Value Agricultural Credit		91,717		226,472		68,680		252,734		161,213		282,435		112,628
Disparity Reduction Credit		0		0		0		0		0		0		0
Power Line Credit		0		0		1,598		0		0		1,495		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		0		0		0
County Conservation Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		0		0		0		0
TOTAL	\$	1,479,910	\$	2,718,377	\$	7,171,228	\$	966,045	\$	1,240,490	\$	3,186,063	\$	338,318
Total Net Tax Payable	\$	16,043,391	\$	21,094,387	\$	36,677,588	\$	10,254,108	\$	7,937,932	\$	30,385,013	\$	5,839,944

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	KOOCHICHING		LAC QUI PARLE		LAKE		LAKE/WOODS		LE SUEUR		LINCOLN		LYON	
<u>Tax Base Value</u>														
Referendum Market Value	\$	402,218,585	\$	144,063,634	\$	421,679,485	\$	125,638,420	\$	1,049,470,745	\$	167,940,965	\$	850,158,483
Net Tax Capacity ⁽¹⁾		5,678,454		4,355,730		6,748,729		2,152,265		14,875,455		3,857,041		14,344,228
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.15685		0.14677		0.00000		0.02435		0.02879		0.18072		0.02926
Net Tax Capacity Rate		95.007		111.623		129.171		136.665		106.209		117.212		106.991
<u>Referendum Market Value Levy</u>														
County	\$	0		0		0		0		0		0		0
City ⁽²⁾		0		0		0		0		80,311		0		0
School District		630,872		211,441		0		30,593		221,788		303,501		248,787
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	630,872	\$	211,441	\$	0	\$	30,593	\$	302,099	\$	303,501	\$	248,787
<u>Net Tax Capacity Levy</u> ⁽²⁾														
County	\$	2,820,357	\$	2,500,435	\$	4,397,508	\$	1,474,161	\$	7,839,526	\$	2,971,633	\$	7,184,304
City		1,704,923		862,553		1,244,521		116,315		3,403,083		676,062		4,027,511
Town		52,890		662,483		86,981		268,902		1,137,936		502,362		582,269
School District ⁽³⁾		765,027		619,675		2,184,039		1,070,603		2,913,928		284,035		2,482,383
Special District ⁽⁴⁾		36,852		190,181		125,364		11,414		39,607		79,340		83,971
Tax Increment Financing		14,897		26,675		359,033		0		464,958		7,501		986,634
Contribution		0		0		319,963		0		0		0		0
Power Line		0		0		0		0		0		0		0
TOTAL	\$	5,394,946	\$	4,862,002	\$	8,717,409	\$	2,941,395	\$	15,799,038	\$	4,520,933	\$	15,347,072
State Levy ⁽⁵⁾	\$	1,235,305	\$	297,680	\$	1,216,005	\$	351,347	\$	1,436,227	\$	553,571	\$	2,414,108
Total Levy Before Credits	\$	7,261,123	\$	5,371,123	\$	9,933,414	\$	3,323,335	\$	17,537,364	\$	5,378,005	\$	18,009,967
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	4,807	\$	0	\$	1,079,219	\$	0	\$	0	\$	0	\$	0
Market Value Homestead Credit		925,980		396,457		876,831		288,063		2,063,578		350,579		1,540,222
Market Value Agricultural Credit		47,454		214,225		1,480		30,540		241,767		151,537		228,203
Disparity Reduction Credit		0		0		0		0		0		0		0
Power Line Credit		2,049		0		0		1,756		0		0		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		0		0		0
County Conservation Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		0		0		0		0
TOTAL	\$	980,290	\$	610,682	\$	1,957,530	\$	320,359	\$	2,305,345	\$	502,116	\$	1,768,425
Total Net Tax Payable	\$	6,280,833	\$	4,760,441	\$	7,975,884	\$	3,002,976	\$	15,232,019	\$	4,875,889	\$	16,241,542

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<u>MCLEOD</u>	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
<u>Tax Base Value</u>							
Referendum Market Value	\$ 1,335,411,665	\$ 102,296,305	\$ 245,019,758	\$ 643,980,608	\$ 749,238,875	\$ 730,889,110	\$ 969,912,920
Net Tax Capacity ⁽¹⁾	18,223,652	2,142,224	6,597,314	14,348,554	11,571,765	9,893,792	14,344,761
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.02290	0.00206	0.08732	0.03475	0.01068	0.00041	0.01459
Net Tax Capacity Rate	137.807	187.693	94.168	94.916	118.064	150.697	128.490
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	0	0	0	0	0	0	59,998
School District	305,824	2,105	213,948	223,779	80,037	3,010	81,535
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 305,824	\$ 2,105	\$ 213,948	\$ 223,779	\$ 80,037	\$ 3,010	\$ 141,533
<u>Net Tax Capacity Levy</u> ⁽²⁾							
County	\$ 12,175,460	\$ 2,665,100	\$ 3,130,616	\$ 6,778,094	\$ 6,333,500	\$ 8,523,014	\$ 10,002,187
City	7,553,371	306,033	684,355	2,451,281	2,006,905	1,749,428	2,400,683
Town	1,287,499	375,017	1,127,814	1,120,862	2,046,193	1,222,887	2,208,138
School District ⁽³⁾	3,263,978	487,581	882,111	2,827,218	3,010,345	2,940,288	2,951,023
Special District ⁽⁴⁾	200,127	164,567	368,695	109,795	81,458	65,392	169,442
Tax Increment Financing	632,953	22,516	18,965	331,865	176,366	406,337	700,090
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	7,315	2,313	0
TOTAL	\$ 25,113,388	\$ 4,020,814	\$ 6,212,556	\$ 13,619,115	\$ 13,662,082	\$ 14,909,659	\$ 18,431,563
State Levy ⁽⁵⁾	\$ 2,088,845	\$ 343,265	\$ 1,233,978	\$ 1,755,869	\$ 982,690	\$ 1,204,866	\$ 1,875,470
Total Levy Before Credits	\$ 27,508,057	\$ 4,366,184	\$ 7,660,482	\$ 15,598,763	\$ 14,724,809	\$ 16,117,535	\$ 20,448,566
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	2,680,782	250,635	485,345	1,393,348	1,694,978	1,669,754	2,269,368
Market Value Agricultural Credit	296,886	72,781	230,539	266,009	250,541	150,987	429,436
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	6,124	1,752	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 2,977,668	\$ 323,416	\$ 715,884	\$ 1,659,357	\$ 1,951,643	\$ 1,822,493	\$ 2,698,804
Total Net Tax Payable	\$ 24,530,389	\$ 4,042,768	\$ 6,944,598	\$ 13,939,406	\$ 12,773,166	\$ 14,295,042	\$ 17,749,762

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
<u>Tax Base Value</u>							
Referendum Market Value	\$ 1,108,251,195	\$ 211,739,128	\$ 1,184,465,180	\$ 510,927,835	\$ 123,354,915	\$ 6,178,917,090	\$ 1,992,524,268
Net Tax Capacity ⁽¹⁾	18,035,102	6,564,415	17,547,138	10,871,021	3,940,636	77,753,240	34,293,013
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.08762	0.23524	0.03504	0.04869	0.18590	0.11391	0.06157
Net Tax Capacity Rate	94.371	93.722	101.310	119.691	133.206	125.458	93.440
<u>Referendum Market Value Levy</u>							
County	\$ 0	0	0	0	0	0	0
City ⁽²⁾	0	0	0	0	0	19,171	59,000
School District	971,070	498,089	415,011	248,792	229,318	7,019,457	1,167,797
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 971,070	\$ 498,089	\$ 415,011	\$ 248,792	\$ 229,318	\$ 7,038,628	\$ 1,226,797
<u>Net Tax Capacity Levy</u> ⁽²⁾							
County	\$ 7,643,534	\$ 3,544,830	\$ 9,444,112	\$ 6,178,822	\$ 2,813,376	\$ 44,582,442	\$ 15,679,215
City	3,048,729	756,570	3,900,781	2,585,306	776,933	24,840,457	4,524,459
Town	2,164,894	928,474	1,110,470	976,103	527,268	3,013,587	4,690,484
School District ⁽³⁾	3,490,094	846,009	2,887,797	2,577,484	794,010	21,284,711	5,738,656
Special District ⁽⁴⁾	302,875	36,511	134,635	303,166	323,298	0	454,249
Tax Increment Financing	369,705	39,938	299,206	390,701	14,285	3,826,533	956,265
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 17,019,831	\$ 6,152,332	\$ 17,777,001	\$ 13,011,582	\$ 5,249,170	\$ 97,547,730	\$ 32,043,328
State Levy ⁽⁵⁾	\$ 1,841,775	\$ 512,898	\$ 2,047,103	\$ 1,201,233	\$ 203,009	\$ 13,065,866	\$ 5,244,620
Total Levy Before Credits	\$ 19,832,676	\$ 7,163,319	\$ 20,239,115	\$ 14,461,607	\$ 5,681,497	\$ 117,652,224	\$ 38,514,745
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	2,763,066	541,100	1,988,873	1,173,123	351,283	9,043,477	4,047,078
Market Value Agricultural Credit	294,036	219,505	209,323	270,476	142,783	322,716	597,121
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 3,057,102	\$ 760,605	\$ 2,198,196	\$ 2,198,196	\$ 494,066	\$ 9,366,193	\$ 4,644,199
Total Net Tax Payable	\$ 16,775,574	\$ 6,402,714	\$ 18,040,919	\$ 12,263,411	\$ 5,187,431	\$ 108,286,031	\$ 33,870,546

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	PENNINGTON		PINE		PIPESTONE		POLK		POPE		RAMSEY		RED LAKE	
<u>Tax Base Value</u>														
Referendum Market Value	\$	320,237,000	\$	833,226,107	\$	243,285,498	\$	771,037,095	\$	329,587,915	\$	25,609,124,936	\$	91,651,100
Net Tax Capacity ⁽¹⁾		4,683,015		12,840,560		5,305,566		15,543,283		6,118,426		326,008,793		1,841,398
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.02713		0.05008		0.25138		0.05832		0.01034		0.05581		0.06970
Net Tax Capacity Rate		175.386		124.889		118.796		158.003		128.095		123.271		136.111
<u>Referendum Market Value Levy</u>														
County	\$	0		0		320,161		0		0		0		0
City ⁽²⁾		0		0		0		0		0		702,499		0
School District		86,886		417,274		291,414		449,653		34,064		13,589,540		63,883
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	86,886	\$	417,274	\$	611,575	\$	449,653	\$	34,064	\$	14,292,039	\$	63,883
<u>Net Tax Capacity Levy</u> ⁽²⁾														
County	\$	4,373,185	\$	8,684,148	\$	3,536,887	\$	12,138,963	\$	3,633,072	\$	141,854,852	\$	1,365,824
City		1,528,255		1,543,626		1,116,133		4,255,736		1,168,909		88,529,836		490,715
Town		394,497		1,931,627		387,450		2,316,384		779,488		1,612,207		236,704
School District ⁽³⁾		1,639,540		3,283,500		1,096,669		4,112,100		1,595,580		71,034,454		282,159
Special District ⁽⁴⁾		256,967		284,963		16,971		956,847		570,261		14,570,939		102,822
Tax Increment Financing		20,888		290,799		148,669		778,834		81,591		31,220,110		28,120
Contribution		0		0		0		0		0		53,050,773		0
Power Line		0		17,825		0		0		8,510		0		0
TOTAL	\$	8,213,332	\$	16,036,488	\$	6,302,779	\$	24,558,864	\$	7,837,411	\$	401,873,171	\$	2,506,344
State Levy ⁽⁵⁾	\$	865,604	\$	1,890,895	\$	563,927	\$	2,019,763	\$	606,749	\$	65,809,499	\$	439,472
Total Levy Before Credits	\$	9,165,822	\$	18,344,657	\$	7,478,281	\$	27,028,280	\$	8,478,224	\$	481,974,709	\$	3,009,699
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Market Value Homestead Credit		749,448		1,803,278		563,500		1,733,580		792,034		31,096,868		192,520
Market Value Agricultural Credit		95,895		239,135		151,941		314,788		177,389		1,463		70,959
Disparity Reduction Credit		0		0		0		872,274		0		0		0
Power Line Credit		0		9,584		0		0		6,687		0		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		0		0		0
County Conservation Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		0		0		0		0
TOTAL	\$	845,343	\$	2,051,997	\$	715,441	\$	2,920,642	\$	976,110	\$	31,098,331	\$	263,479
Total Net Tax Payable	\$	8,320,479	\$	16,292,660	\$	6,762,840	\$	24,107,638	\$	7,502,114	\$	450,876,378	\$	2,746,220

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	REDWOOD		RENVILLE		RICE		ROCK		ROSEAU		ST. LOUIS		SCOTT	
<u>Tax Base Value</u>														
Referendum Market Value	\$	371,420,205	\$	425,870,215	\$	2,312,745,482	\$	246,150,665	\$	386,504,310	\$	6,723,437,278	\$	6,029,341,470
Net Tax Capacity ⁽¹⁾		10,143,495		12,648,929		29,992,705		6,141,259		6,009,279		87,745,981		71,386,196
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.02226		0.07700		0.01484		0.10474		0.06260		0.01799		0.08194
Net Tax Capacity Rate		117.073		108.157		102.358		112.325		137.040		143.292		111.755
<u>Referendum Market Value Levy</u>														
County	\$	0		0		0		0		0		0		0
City ⁽²⁾		0		0		102,946		0		0		87,310		1,228,680
School District		82,694		327,909		240,353		257,821		241,949		1,122,182		3,711,963
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	82,694	\$	327,909	\$	343,299	\$	257,821	\$	241,949	\$	1,209,492	\$	4,940,643
<u>Net Tax Capacity Levy</u> ⁽²⁾														
County	\$	6,282,264	\$	7,187,359	\$	11,432,421	\$	2,839,036	\$	3,309,056	\$	73,059,586	\$	25,281,087
City		2,441,967		2,946,030		5,670,152		772,224		1,449,712		19,766,499		20,006,528
Town		1,069,245		1,534,222		1,824,682		669,921		701,787		5,300,907		2,445,824
School District ⁽³⁾		1,872,661		1,230,990		9,937,654		2,351,954		2,255,074		16,816,972		18,221,825
Special District ⁽⁴⁾		32,328		297,580		487,570		21,813		360,092		2,680,209		3,360,977
Tax Increment Financing		176,797		484,546		1,347,402		243,246		148,983		7,290,300		2,901,808
Contribution		0		0		0		0		0		780,709		7,559,522
Power Line		0		0		0		0		10,423		37,485		0
TOTAL	\$	11,875,262	\$	13,680,727	\$	30,699,881	\$	6,898,194	\$	8,235,127	\$	125,732,667	\$	79,777,571
State Levy ⁽⁵⁾	\$	662,678	\$	1,184,649	\$	3,479,623	\$	412,695	\$	831,172	\$	15,151,326	\$	9,604,542
Total Levy Before Credits	\$	12,620,634	\$	15,193,285	\$	34,522,803	\$	7,568,710	\$	9,308,248	\$	142,093,485	\$	94,322,756
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	0	\$	0	\$	0	\$	0	\$	8,419,809	\$	0
Market Value Homestead Credit		960,074		1,039,409		3,653,078		643,698		988,391		13,698,973		6,323,111
Market Value Agricultural Credit		298,831		338,611		349,159		159,132		190,673		83,933		235,888
Disparity Reduction Credit		0		0		0		0		0		0		0
Power Line Credit		0		0		0		0		2,592		3,784		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		0		0		12,635
County Conservation Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		0		0		0		0
TOTAL	\$	1,258,905	\$	1,378,020	\$	4,002,237	\$	802,830	\$	1,181,656	\$	22,206,499	\$	6,571,634
Total Net Tax Payable	\$	11,361,729	\$	13,815,265	\$	30,520,566	\$	6,765,880	\$	8,126,592	\$	119,886,986	\$	87,751,122

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	SHERBURNE		SIBLEY		STEARNS		STEELE		STEVENS		SWIFT		TODD	
<u>Tax Base Value</u>														
Referendum Market Value	\$	3,842,826,120	\$	429,980,478	\$	5,165,014,625	\$	1,486,850,580	\$	257,963,675	\$	270,147,640	\$	564,856,410
Net Tax Capacity ⁽¹⁾		50,674,830		9,241,282		68,958,068		20,479,873		5,249,779		6,499,027		8,699,761
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.08194		0.02857		0.02578		0.00992		0.12443		0.10261		0.02462
Net Tax Capacity Rate		116.989		116.693		124.239		107.915		102.521		111.529		156.099
<u>Referendum Market Value Levy</u>														
County	\$	0		0		0		0		0		0		0
City ⁽²⁾		0		0		0		0		67,012		14,340		11,274
School District		3,148,889		122,839		1,331,601		147,507		253,981		262,871		127,814
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	3,148,889	\$	122,839	\$	1,331,601	\$	147,507	\$	320,993	\$	277,211	\$	139,088
<u>Net Tax Capacity Levy</u> ⁽²⁾														
County	\$	23,512,439	\$	6,056,667	\$	35,843,386	\$	9,455,051	\$	2,965,879	\$	3,798,417	\$	7,229,041
City		12,732,301		1,796,141		21,181,934		5,494,309		1,051,358		1,159,075		1,195,192
Town		3,145,490		1,330,777		6,559,488		987,569		417,820		886,733		2,225,092
School District ⁽³⁾		17,516,224		1,098,585		15,609,602		5,577,921		677,861		984,220		2,651,945
Special District ⁽⁴⁾		799,646		181,003		1,656,854		120,047		119,964		52,952		36,040
Tax Increment Financing		1,568,532		320,775		4,811,626		466,009		148,631		366,934		242,933
Contribution		0		0		0		0		0		0		0
Power Line		9,477		0		9,892		0		632		0		0
TOTAL	\$	59,284,109	\$	10,783,948	\$	85,672,782	\$	22,100,906	\$	5,382,145	\$	7,248,331	\$	13,580,243
State Levy ⁽⁵⁾	\$	6,476,910	\$	512,074	\$	12,059,731	\$	3,050,153	\$	655,398	\$	967,131	\$	956,435
Total Levy Before Credits	\$	68,909,908	\$	11,418,861	\$	99,064,114	\$	25,298,566	\$	6,358,536	\$	8,492,673	\$	14,675,766
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Market Value Homestead Credit		4,871,593		1,139,500		8,956,364		2,654,755		552,258		584,444		1,549,302
Market Value Agricultural Credit		195,826		286,022		673,964		213,148		137,400		190,308		323,616
Disparity Reduction Credit		0		0		0		0		0		0		0
Power Line Credit		5,132		0		8,758		0		482		0		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		0		0		0
County Conservation Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		0		0		0		0
TOTAL	\$	5,072,551	\$	1,425,522	\$	9,639,086	\$	2,867,903	\$	690,140	\$	774,752	\$	1,872,918
Total Net Tax Payable	\$	63,837,357	\$	9,993,339	\$	89,425,028	\$	22,430,663	\$	5,668,396	\$	7,717,921	\$	12,802,848

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	TRAVERSE		WABASHA		WADENA		WASECA		WASHINGTON		WATONWAN		WILKIN	
<u>Tax Base Value</u>														
Referendum Market Value	\$	88,141,180	\$	776,905,705	\$	330,496,420	\$	622,950,295	\$	13,760,821,995	\$	246,323,505	\$	171,425,685
Net Tax Capacity ⁽¹⁾		3,545,680		11,006,199		4,611,569		10,334,170		160,486,632		6,136,878		5,700,381
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.11923		0.03288		0.01006		0.01435		0.12432		0.15606		0.02226
Net Tax Capacity Rate		105.466		113.016		165.466		123.398		109.133		127.544		82.532
<u>Referendum Market Value Levy</u>														
County	\$	0		0		0		0		0		0		0
City ⁽²⁾		0		44,497		0		0		1,089,847		0		0
School District		105,089		210,925		33,248		89,415		16,017,779		384,409		38,151
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	105,089	\$	255,422	\$	33,248	\$	89,415	\$	17,107,626	\$	384,409	\$	38,151
<u>Net Tax Capacity Levy</u> ⁽²⁾														
County	\$	2,126,159	\$	6,253,805	\$	4,546,048	\$	6,291,963	\$	49,238,297	\$	4,802,905	\$	2,976,461
City		566,806		2,303,401		1,242,201		2,698,439		48,733,433		1,123,674		528,717
Town		229,798		1,142,214		507,736		794,229		2,863,168		622,317		370,367
School District ⁽³⁾		551,195		2,323,161		1,055,187		2,722,053		41,603,469		1,128,854		576,074
Special District ⁽⁴⁾		259,411		73,035		23,553		97,669		9,764,848		91,728		186,265
Tax Increment Financing		3,446		343,147		255,870		147,829		6,465,269		57,736		66,775
Contribution		0		0		0		0		16,462,350		0		0
Power Line		2,666		0		0		0		13,534		0		0
TOTAL	\$	3,739,481	\$	12,438,763	\$	7,630,595	\$	12,752,182	\$	175,144,368	\$	7,827,214	\$	4,704,659
State Levy ⁽⁵⁾	\$	292,347	\$	980,295	\$	693,036	\$	928,900	\$	19,560,064	\$	465,850	\$	299,027
Total Levy Before Credits	\$	4,136,917	\$	13,674,480	\$	8,356,879	\$	13,770,497	\$	211,812,058	\$	8,677,473	\$	5,041,837
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Market Value Homestead Credit		202,251		1,690,098		828,507		1,431,259		13,524,397		669,725		430,377
Market Value Agricultural Credit		100,239		231,805		120,141		201,013		169,144		173,085		116,652
Disparity Reduction Credit		0		0		0		0		0		0		9,531
Power Line Credit		2,548		0		0		0		9,490		0		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		13,946		0		0
County Conservation Credit		0		0		0		125,786		0		0		0
Disaster Credit		0		0		0		0		0		0		0
TOTAL	\$	305,038	\$	1,921,903	\$	948,648	\$	1,758,058	\$	13,716,977	\$	842,810	\$	556,560
Total Net Tax Payable	\$	3,831,879	\$	11,752,577	\$	7,408,231	\$	12,012,439	\$	198,095,081	\$	7,834,663	\$	4,485,277

TABLE 33
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 2002

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MED.</u>	<u>STATEWIDE TOTAL</u>
<u>Tax Base Value</u>				
Referendum Market Value	\$ 1,797,063,973	\$ 4,718,909,330	\$ 239,806,450	\$ 252,514,141,788
Net Tax Capacity ⁽¹⁾	23,467,499	60,713,144	6,013,505	3,408,514,473
<u>Average Tax Rate Percentage</u>				
Referendum Market Value Rate	0.17032	0.03979	0.11810	0.08845
Net Tax Capacity Rate	105.120	112.527	148.598	121.451
<u>Referendum Market Value Levy</u>				
County	\$ 0	\$ 0	\$ 0	\$ 496,956
City ⁽²⁾	0	260,296	84,378	11,957,479
School District	3,060,845	1,617,289	198,825	210,896,593
Special Tax Districts	0	0	0	0
TOTAL	\$ 3,060,845	\$ 1,877,585	\$ 283,203	\$ 223,351,028
<u>Net Tax Capacity Levy</u> ⁽²⁾				
County	\$ 12,694,667	\$ 23,506,668	\$ 5,261,592	\$ 1,551,037,260
City	5,204,470	17,264,687	1,209,764	956,350,065
Town	1,728,993	4,985,284	878,023	134,898,760
School District ⁽³⁾	4,186,715	18,897,993	1,321,098	761,297,551
Special District ⁽⁴⁾	176,448	756,632	120,376	150,644,594
Tax Increment Financing	677,825	2,899,523	145,075	248,098,586
Contribution	0	0	0	337,138,509
Power Line	0	7,861	0	195,941
TOTAL	\$ 24,669,118	\$ 68,318,648	\$ 8,935,928	\$ 4,139,661,266
State Levy ⁽⁵⁾	\$ 3,108,899	\$ 7,170,173	\$ 429,217	\$ 585,343,182
Total Levy Before Credits	\$ 30,838,862	\$ 77,366,406	\$ 9,648,348	\$ 4,948,355,476
<u>Credits</u>				
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	\$ 15,638,878
Market Value Homestead Credit	3,292,006	6,471,073	655,747	324,711,569
Market Value Agricultural Credit	247,453	516,872	230,103	18,207,792
Disparity Reduction Credit	0	0	0	2,985,208
Power Line Credit	0	6,459	0	101,688
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	302,505
County Conservation Credit	62,125	16,164	0	204,075
Disaster Credit	0	0	0	9,512
TOTAL	\$ 3,601,584	\$ 7,010,568	\$ 885,850	\$ 362,161,227
Total Net Tax Payable	\$ 27,237,278	\$ 70,355,838	\$ 8,762,498	\$ 4,586,194,249

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

(2) Excludes special assessments.

(3) Includes intermediate school districts

(4) Includes the following:
Economic Development Authorities,
Hospital Districts, Housing and
Redevelopment Authorities, Metropolitan
Council, Metropolitan Mosquito Control
District, Metropolitan Regional Transit
Board, Park Districts, Port Authorities,
Regional Development Commissions,
Regional Railroad Authorities, Regional
Sanitary Sewer Districts, St. Cloud
Metropolitan Transit Commission,
Watershed Districts, and Miscellaneous
Districts.

(5) The state levy rate was 57.933% of commercial, industrial and seasonal recreational properties.

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

Aitkin	\$	824,823
Crow Wing		544,997
Itasca		2,338,550
St. Louis		150,721
Total	\$	3,859,091

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

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

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

The following list is not a complete digest of all the levies. It is merely a general index to the nature of each category as found on the abstract. Tables 34 through 38 are patterned after the design of the abstract headings.

COUNTY LEVIES

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

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

CITY/TOWNSHIP LEVIES

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

SCHOOL DISTRICT LEVIES

Each of the following categories relate directly to the type of school property tax levy reported on the form entitled "Levy Limitation and Certification - 2001 Payable 2002".

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General (Voter approved, state determined and other general levies reported separately)	Administration, operation and maintenance of school programs and buildings, includes salaries, fuel, supplies, and transportation costs, including bus service.
Community Service	Community oriented activities, not limited to any age group.
General/Indebtedness (Voter approved and other debt levies reported separately)	Debt service payments on general obligation bonds and state loans. Most debt is incurred due to a building program.

SPECIAL TAXING DISTRICT LEVIES

Although special taxing districts exist with great variance among the counties, general categories are established in this section of the abstract. If special taxing districts exist in a county, the levies are entered separately for all revenue, including tort liability, and debt. There are 16 main categories of special taxing districts as described in the 2000 Tax Levy Authorizations and Limitations manual as prepared and published by the Department of Revenue.

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

Total Real and Personal Property Tax By Taxing District For Payable Year 2002

Total Gross Tax = \$4,948,355,476

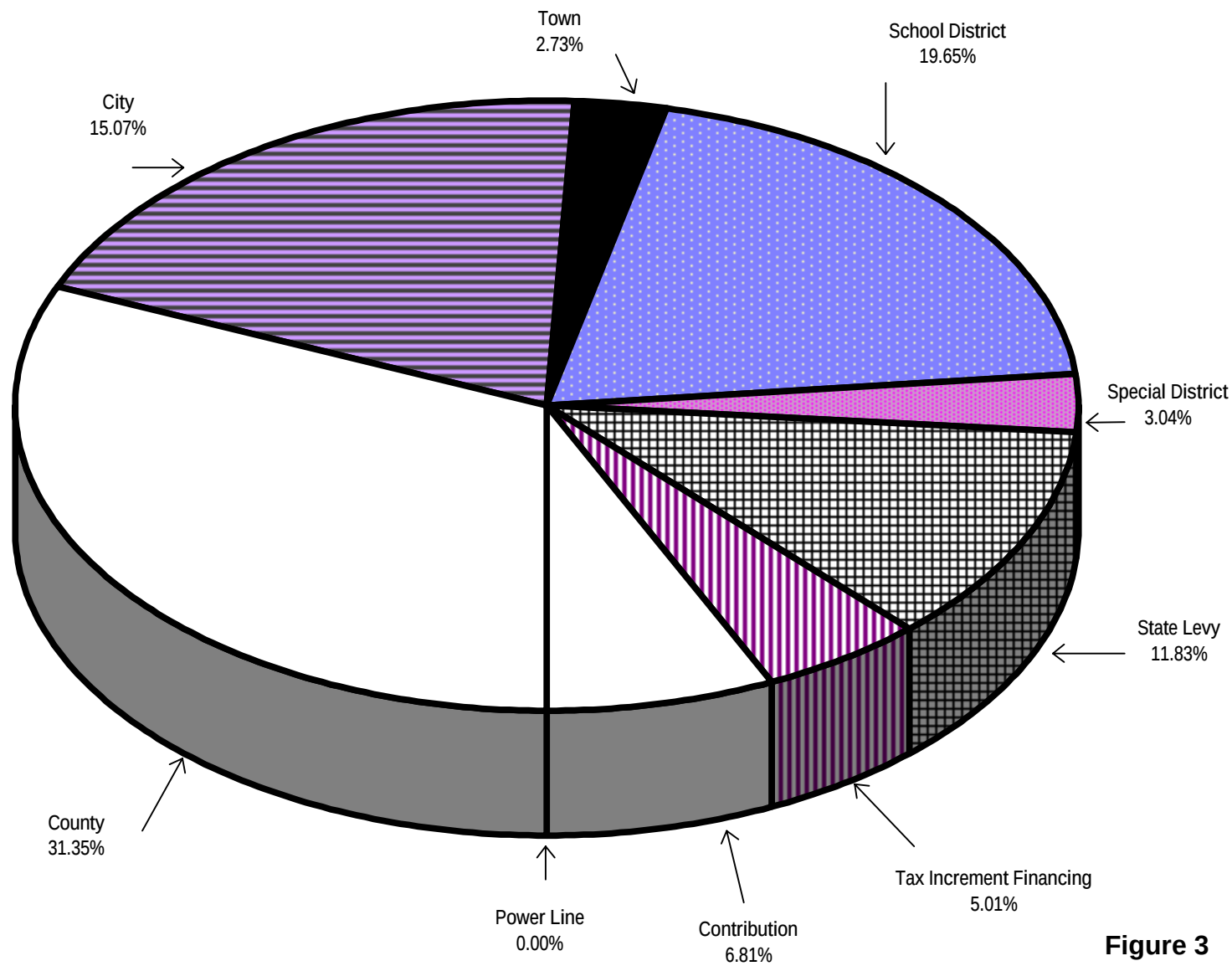


Figure 3

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

TABLE 34
COUNTY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

COUNTY	GENERAL REVENUE	INDEBT- EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL- LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*
AITKIN	\$ 4,940,730	\$ 366,543	\$ 1,203,811	\$ 1,649,650	\$ 118,575	\$ 0	\$ 8,279,309	\$ 1,514	\$ 8,280,823
ANOKA	26,243,414	5,429,280	7,841,592	15,364,295	4,827,091	0	59,705,672	5,166,061	64,871,733
BECKER	6,391,955	283,412	1,563,891	3,500,025	128,901	83,537	11,951,721	511,614	12,463,335
BELTRAMI	6,125,115	320,678	1,823,398	4,175,385	100,413	0	12,544,989	1,461,556	14,006,545
BENTON	6,148,615	1,173,213	1,393,991	2,577,865	400,874	0	11,694,558	307,851	12,002,409
BIG STONE	1,101,254	0	519,300	364,057	34,652	71,083	2,090,346	100,233	2,190,579
BLUE EARTH	6,600,855	1,577,746	3,782,872	3,644,488	365,961	1,745,988	17,717,910	1,197,793	18,915,703
BROWN	4,156,517	288,929	796,281	1,928,859	0	0	7,170,586	571,195	7,741,781
CARLTON	6,717,788	639,541	1,994,241	2,742,857	83,674	0	12,178,101	373,262	12,551,363
CARVER	13,938,262	1,250,230	3,001,898	5,796,020	0	0	23,986,410	1,005,112	24,991,522
CASS	5,866,985	504,902	2,020,611	3,522,671	206,214	0	12,121,383	1,501,809	13,623,192
CHIPPEWA	2,033,899	0	737,386	1,384,402	133,244	0	4,288,931	197,418	4,486,349
CHISAGO	7,951,781	1,734,573	3,074,840	2,974,635	349,930	0	16,085,759	483,225	16,568,984
CLAY	8,079,340	303,960	2,200,629	5,137,813	183,668	0	15,905,410	2,740,556	18,645,966
CLEARWATER	3,033,556	0	806,954	741,248	58,591	0	4,640,349	427,160	5,067,509
COOK	2,087,009	389,080	934,187	551,166	74,696	118,351	4,154,489	21,818	4,176,307
COTTONWOOD	2,014,090	295,680	990,988	1,652,870	46,289	0	4,999,917	507,902	5,507,819
CROW WING	9,316,038	961,325	2,353,386	5,512,852	371,044	0	18,514,645	498,551	19,013,196
DAKOTA	23,814,552	0	7,611,010	31,910,351	6,804,805	8,630,741	78,771,459	0	78,771,459
DODGE	3,623,186	0	801,983	1,183,596	73,699	41,071	5,723,535	145,037	5,868,572
DOUGLAS	5,084,059	771,890	2,473,702	3,297,162	577,700	0	12,204,513	77,853	12,282,366
FARIBAULT	2,450,339	279,327	1,073,744	1,096,255	153,456	0	5,053,121	810,387	5,863,508
FILLMORE	3,357,500	140,776	985,134	777,529	112,757	0	5,373,696	0	5,373,696
FREEBORN	2,998,399	34,866	1,174,614	3,356,452	195,017	884,632	8,643,980	1,132,945	9,776,925
GOODHUE	12,546,998	3,311,941	2,915,712	2,525,913	266,446	0	21,567,010	17,555	21,584,565
GRANT	1,433,854	0	513,925	681,352	37,649	0	2,666,780	219,282	2,886,062
HENNEPIN	184,473,589	30,794,145	0	153,900,817	28,687,787	12,301,032	410,157,370	0	410,157,370
HOUSTON	3,106,632	0	892,652	866,036	46,778	0	4,912,098	0	4,912,098
HUBBARD	3,191,761	0	1,823,881	1,546,122	125,447	0	6,687,211	1,556,600	8,243,811
ISANTI	4,999,735	852,185	1,012,410	2,792,524	213,277	0	9,870,131	46,916	9,917,047

TABLE 34
COUNTY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

<u>COUNTY</u>	<u>GENERAL REVENUE</u>	<u>INDEBT- EDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>WELFARE</u>	<u>COUNTY AND/OR REGIONAL LIBRARY</u>	<u>MISCEL- LANEOUS</u>	<u>TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*</u>	<u>COUNTY SPECIAL ASSESSMENTS</u>	<u>TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*</u>
ITASCA	\$ 6,728,531	\$ 1,096,589	\$ 6,389,278	\$ 5,612,043	\$ 316,449	\$ 0	\$ 20,142,890	\$ 742,810	\$ 20,885,700
JACKSON	3,254,693	360,037	508,571	1,518,415	141,645	0	5,783,361	246,128	6,029,489
KANABEC	3,249,144	0	1,105,042	1,330,761	0	0	5,861,742	157,405	6,019,147
KANDIYOHI	9,283,088	1,318,717	1,963,697	4,457,961	189,754	205,988	17,419,205	2,311,165	19,730,370
KITTSON	1,449,312	0	346,526	330,219	0	0	2,126,057	483,866	2,609,923
KOOCHICHING	1,316,409	0	376,014	1,127,934	0	0	2,820,357	279,496	3,099,853
LAC QUI PARLE	1,178,790	0	715,223	541,854	64,568	0	2,500,435	206,947	2,707,382
LAKE	2,011,278	247,344	781,640	1,290,243	67,003	0	4,397,508	0	4,397,508
LAKE OF WOODS	774,612	110,983	228,452	345,294	14,820	0	1,474,161	410,459	1,884,620
LE SUEUR	2,880,115	396,301	1,889,147	2,031,924	297,017	345,022	7,839,526	298,253	8,137,779
LINCOLN	1,392,674	156,594	720,413	676,248	25,704	0	2,971,633	206,596	3,178,229
LYON	3,479,145	0	1,587,642	1,922,898	194,619	0	7,184,304	405,871	7,590,175
MCLEOD	7,520,022	469,380	1,538,785	2,523,814	123,459	0	12,175,460	44,785	12,220,245
MAHNOMEN	1,591,785	107,652	356,650	588,031	20,982	0	2,665,100	259,676	2,924,776
MARSHALL	2,112,344	103,281	550,917	364,074	0	0	3,130,616	363,151	3,493,767
MARTIN	3,316,434	142,130	1,131,155	1,450,002	471,478	266,895	6,778,094	1,068,582	7,846,676
MEEKER	3,238,203	612,922	824,186	1,556,538	101,651	0	6,333,500	53,849	6,387,349
MILLE LACS	4,420,567	541,815	652,410	2,764,610	143,612	0	8,523,014	223,248	8,746,262
MORRISON	4,633,665	963,621	2,074,020	2,330,881	0	0	10,002,187	14,181	10,016,368
MOWER	4,196,442	0	1,282,115	1,991,244	173,733	0	7,643,534	402,353	8,045,887
MURRAY	2,105,568	0	608,011	786,600	44,651	0	3,544,830	786,390	4,331,220
NICOLLET	5,443,321	457,518	1,268,603	2,169,501	105,169	0	9,444,112	472,688	9,916,800
NOBLES	2,464,214	1,015,049	1,069,951	1,629,608	0	0	6,178,822	117,464	6,296,286
NORMAN	1,703,057	0	657,960	452,359	0	0	2,813,376	773,198	3,586,574
OLMSTED	23,197,894	0	7,421,046	13,282,846	680,656	0	44,582,442	0	44,582,442
OTTER TAIL	9,219,599	146,270	1,014,191	5,053,933	245,222	0	15,679,215	1,665,261	17,344,476
PENNINGTON	1,876,646	339,713	751,862	1,404,964	0	0	4,373,185	133,707	4,506,892
PINE	3,853,783	1,128,951	1,399,949	2,301,465	0	0	8,684,148	0	8,684,148
PIPESTONE	1,923,690	0	699,621	875,305	38,271	0	3,857,048	104,175	3,961,223
POLK	6,518,759	437,022	1,549,620	3,477,523	156,039	0	12,138,963	3,024,586	15,163,549

TABLE 34
COUNTY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

COUNTY	GENERAL REVENUE	INDEBT- EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL- LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*
POPE	\$ 2,014,938	\$ 131,958	\$ 658,696	\$ 759,845	\$ 67,635	\$ 0	\$ 3,633,072	\$ 328,007	\$ 3,961,079
RAMSEY	73,406,860	12,363,062	0	49,244,739	6,840,191	0	141,854,852	14,096,057	155,950,909
RED LAKE	814,156	0	345,175	206,493	0	0	1,365,824	59,657	1,425,481
REDWOOD	3,153,286	0	1,148,421	1,916,717	63,840	0	6,282,264	417,423	6,699,687
RENVILLE	3,367,984	719,642	1,172,008	1,845,989	81,736	0	7,187,359	68,170	7,255,529
RICE	5,833,021	693,581	1,630,783	2,927,552	303,582	43,902	11,432,421	415,898	11,848,319
ROCK	1,441,451	0	523,113	771,684	84,847	17,941	2,839,036	407,702	3,246,738
ROSEAU	2,119,105	0	469,840	720,111	0	0	3,309,056	751,609	4,060,665
ST LOUIS	35,446,265	4,339,561	14,406,867	18,427,959	438,934	0	73,059,586	1,067,116	74,126,702
SCOTT	12,096,442	2,821,944	5,552,407	3,638,266	1,060,707	111,321	25,281,087	174,134	25,455,221
SHERBURNE	12,957,858	1,111,945	4,034,631	4,493,739	914,266	0	23,512,439	365,254	23,877,693
SIBLEY	3,317,164	973,710	439,593	1,326,200	0	0	6,056,667	680,634	6,737,301
STEARNS	13,681,053	5,088,257	3,943,326	11,729,592	1,401,158	0	35,843,386	287,419	36,130,805
STEELE	4,982,014	1,091,766	1,088,966	2,152,106	140,199	0	9,455,051	1,103,953	10,559,004
STEVENS	1,495,075	0	637,029	798,375	35,400	0	2,965,879	205,199	3,171,078
SWIFT	1,683,164	0	801,724	1,178,272	56,263	78,994	3,798,417	511,362	4,309,779
TODD	3,414,781	151,451	1,309,930	2,148,233	204,646	0	7,229,041	296,177	7,525,218
TRAVERSE	1,025,262	0	594,741	496,742	0	9,414	2,126,159	148,088	2,274,247
WABASHA	3,650,743	0	985,857	1,497,979	119,226	0	6,253,805	0	6,253,805
WADENA	2,833,850	0	609,957	1,068,067	34,174	0	4,546,048	262,018	4,808,066
WASECA	3,443,911	514,523	946,798	1,215,912	170,819	0	6,291,963	223,151	6,515,114
WASHINGTON	25,782,242	6,541,699	3,808,068	9,606,587	3,499,701	0	49,238,297	4,569,095	53,807,392
WATONWAN	2,385,714	281,068	466,599	1,299,562	369,962	0	4,802,905	181,267	4,984,172
WILKIN	1,506,217	0	780,706	689,538	0	0	2,976,461	301,266	3,277,727
WINONA	7,006,053	543,206	2,233,464	2,663,351	248,593	0	12,694,667	214,344	12,909,011
WRIGHT	14,450,743	1,743,360	2,319,630	4,992,935	0	0	23,506,668	1,475,050	24,981,718
YELLOW MEDICINE MEDICINE	2,459,150	230,701	1,329,268	1,201,609	40,864	0	5,261,592	138,499	5,400,091
STATEWIDE TOTALS	\$ 745,930,093	\$ 101,197,545	\$ 152,019,317	\$ 462,362,513	\$ 64,571,880	\$ 24,955,912	\$ 1,551,534,216	\$ 65,086,044	\$ 1,616,620,260

* Includes market value based levies of \$176,795 in Kanabec County and \$320,161 in Pipestone County.

TABLE 35
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002¹

COUNTY	GENERAL	INDEBT- EDNESS	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS					CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
			ROAD & BRIDGE	MISCEL- LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
AITKIN	\$ 432,127	\$ 9,135	\$ 131,994	\$ 0	\$ 573,256	\$ 11,002	\$ 584,258	\$ 37,996	\$ 622,254
ANOKA	54,204,937	3,730,585	0	289,757	58,225,279	110,547	58,335,826	5,935,944	64,271,770
BECKER	827,736	234,209	2,200	872,424	1,936,569	0	1,936,569	567,374	2,503,943
BELTRAMI	1,114,884	220,158	19,000	0	1,354,042	0	1,354,042	1,159,296	2,513,338
BENTON	2,529,749	1,043,227	18,593	104,935	3,696,504	0	3,696,504	1,016,559	4,713,063
BIG STONE	475,170	213,434	11,754	0	700,358	0	700,358	173,904	874,262
BLUE EARTH	5,324,231	2,780,801	0	8,895	8,113,927	0	8,113,927	2,644,528	10,758,455
BROWN	1,695,377	2,701,217	25,627	9,670	4,431,891	0	4,431,891	951,370	5,383,261
CARLTON	2,380,990	440,058	0	513,117	3,334,165	0	3,334,165	109,436	3,443,601
CARVER	12,068,173	1,593,791	16,562	0	13,678,526	999,820	14,678,346	4,330,782	19,009,128
CASS	2,177,536	174,412	99,955	0	2,451,903	0	2,451,903	168,820	2,620,723
CHIPPEWA	1,327,062	787,122	0	0	2,114,184	41,424	2,155,608	340,546	2,496,154
CHISAGO	3,979,915	1,132,995	20,401	218,938	5,352,249	127,493	5,479,742	901,839	6,381,581
CLAY	2,853,325	1,202,762	0	0	4,056,087	0	4,056,087	927,883	4,983,970
CLEARWATER	438,876	61,900	0	0	500,776	0	500,776	49,743	550,519
COOK	410,781	137,594	0	0	548,375	0	548,375	46,589	594,964
COTTONWOOD	1,099,551	225,700	93,056	0	1,418,307	0	1,418,307	233,047	1,651,354
CROW WING	8,668,808	1,133,086	100,002	300,803	10,202,699	0	10,202,699	1,642,312	11,845,011
DAKOTA	80,519,700	10,677,577	0	1,804,110	93,001,387	2,316,046	95,317,433	11,453,889	106,771,322
DODGE	2,114,498	401,413	0	69,080	2,584,991	0	2,584,991	376,102	2,961,093
DOUGLAS	2,244,050	401,103	9,932	10,053	2,665,138	147,995	2,813,133	733,493	3,546,626
FARIBAULT	1,411,621	607,385	0	92,765	2,111,771	0	2,111,771	289,946	2,401,717
FILLMORE	2,016,983	1,047,102	0	53,699	3,117,784	21,426	3,139,210	319,718	3,458,928
FREEBORN	2,040,840	124,822	0	21,639	2,187,301	0	2,187,301	607,604	2,794,905
GOODHUE	13,854,276	821,969	0	30,225	14,706,470	0	14,706,470	1,603,548	16,310,018
GRANT	651,505	229,001	0	16,957	897,463	0	897,463	287,113	1,184,576
HENNEPIN	309,677,357	36,673,880	0	138,954	346,490,191	4,270,167	350,760,358	35,470,936	386,231,294
HOUSTON	1,738,987	553,027	0	0	2,292,014	0	2,292,014	268,962	2,560,976
HUBBARD	622,580	294,379	35,508	0	952,467	0	952,467	389,347	1,341,814
ISANTI	3,170,531	1,036,643	0	0	4,207,174	0	4,207,174	588,482	4,795,656

TABLE 35
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002¹

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS							CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
	GENERAL	INDEBT-EDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
ITASCA	\$ 5,893,521	\$ 298,426	\$ 27,583	\$ 85,852	\$ 6,305,382	\$ 0	\$ 6,305,382	\$ 582,566	\$ 6,887,948
JACKSON	734,630	147,788	50,879	180,665	1,113,962	0	1,113,962	94,878	1,208,840
KANABEC	238,127	162,184	0	2,685	402,996	0	402,996	16,461	419,457
KANDIYOHI	2,768,205	441,321	131,608	22,001	3,363,135	0	3,363,135	900,187	4,263,322
KITTSO	327,245	141,614	0	0	468,859	0	468,859	174,012	642,871
KOOCHICHING	1,141,933	5,000	0	557,990	1,704,923	0	1,704,923	26,628	1,731,551
LAC QUI PARLE	748,302	15,178	99,073	0	862,553	0	862,553	61,154	923,707
LAKE	831,882	261,517	0	151,122	1,244,521	0	1,244,521	29,711	1,274,232
LAKE OF WOOD	116,315	0	0	0	116,315	0	116,315	3,205	119,520
LE SUEUR	1,745,259	919,578	0	738,246	3,403,083	80,311	3,483,394	897,533	4,380,927
LINCOLN	599,061	77,001	0	0	676,062	0	676,062	11,259	687,321
LYON	2,732,134	595,674	0	699,703	4,027,511	0	4,027,511	342,653	4,370,164
MCLEOD	5,158,628	2,394,743	0	0	7,553,371	0	7,553,371	1,173,458	8,726,829
MAHNOMEN	153,400	151,601	1,032	0	306,033	0	306,033	112,312	418,345
MARSHALL	622,680	0	0	61,675	684,355	0	684,355	133,750	818,105
MARTIN	914,846	1,236,672	0	299,763	2,451,281	0	2,451,281	517,886	2,969,167
MEEKER	1,589,815	417,090	0	0	2,006,905	0	2,006,905	287,880	2,294,785
MILLE LACS	1,276,367	316,707	0	156,354	1,749,428	0	1,749,428	345,759	2,095,187
MORRISON	1,192,453	1,022,276	56,944	129,010	2,400,683	59,998	2,460,681	616,939	3,077,620
MOWER	2,088,743	634,998	0	324,988	3,048,729	0	3,048,729	421,172	3,469,901
MURRAY	590,176	141,952	12,928	11,514	756,570	0	756,570	71,474	828,044
NICOLLET	2,636,430	1,264,351	0	0	3,900,781	0	3,900,781	702,001	4,602,782
NOBLES	1,943,109	545,147	0	97,050	2,585,306	0	2,585,306	310,727	2,896,033
NORMAN	634,128	142,805	0	0	776,933	0	776,933	45,614	822,547
OLMSTED	21,978,371	2,802,086	60,000	0	24,840,457	19,171	24,859,628	822,243	25,681,871
OTTER TAIL	3,400,476	938,221	34,439	151,323	4,524,459	59,000	4,583,459	752,608	5,336,067
PENNINGTON	1,036,081	492,174	0	0	1,528,255	0	1,528,255	320,439	1,848,694
PINE	1,024,848	350,675	69,403	98,700	1,543,626	0	1,543,626	162,437	1,706,063
PIPESTONE	541,523	481,740	92,870	0	1,116,133	0	1,116,133	101,774	1,217,907
POLK	3,825,021	411,078	19,637	0	4,255,736	0	4,255,736	1,442,423	5,698,159

TABLE 35
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002¹

COUNTY	GENERAL	INDEBT- EDNESS	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS					CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
			ROAD & BRIDGE	MISCEL- LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
POPE	\$ 1,005,933	\$ 100,727	\$ 9,501	\$ 52,748	\$ 1,168,909	\$ 0	\$ 1,168,909	\$ 227,253	\$ 1,396,162
RAMSEY	66,683,857	17,804,291	2,999,710	1,041,978	88,529,836	702,499	89,232,335	25,666,021	114,898,356
RED LAKE	391,715	99,000	0	0	490,715	0	490,715	49,636	540,351
REDWOOD	2,057,773	384,194	0	0	2,441,967	0	2,441,967	121,755	2,563,722
RENVILLE	1,760,826	1,064,610	0	120,594	2,946,030	0	2,946,030	374,849	3,320,879
RICE	3,923,377	1,602,544	144,231	0	5,670,152	102,946	5,773,098	893,719	6,666,817
ROCK	516,406	234,996	20,822	0	772,224	0	772,224	160,055	932,279
ROSEAU	947,668	502,044	0	0	1,449,712	0	1,449,712	460,706	1,910,418
ST LOUIS	12,836,483	6,009,353	65,291	855,372	19,766,499	87,310	19,853,809	1,341,223	21,195,032
SCOTT	17,175,237	2,759,926	0	71,365	20,006,528	1,228,680	21,235,208	3,177,502	24,412,710
SHERBURNE	8,180,488	3,125,388	0	1,426,425	12,732,301	0	12,732,301	2,450,149	15,182,450
SIBLEY	1,050,624	745,517	0	0	1,796,141	0	1,796,141	445,814	2,241,955
STEARNS	16,783,729	3,440,695	194,945	762,565	21,181,934	0	21,181,934	7,510,620	28,692,554
STEELE	4,205,524	1,288,785	0	0	5,494,309	0	5,494,309	486,019	5,980,328
STEVENS	723,781	302,057	25,520	0	1,051,358	67,012	1,118,370	197,811	1,316,181
SWIFT	500,448	388,693	64,614	205,320	1,159,075	14,340	1,173,415	19,540	1,192,955
TODD	607,198	415,672	86,741	85,581	1,195,192	11,274	1,206,466	202,439	1,408,905
TRAVERSE	196,491	69,706	25,001	275,608	566,806	0	566,806	58,948	625,754
WABASHA	1,777,390	473,836	52,175	0	2,303,401	44,497	2,347,898	186,823	2,534,721
WADENA	666,164	525,548	30,466	20,023	1,242,201	0	1,242,201	256,206	1,498,407
WASECA	2,522,914	175,510	0	15	2,698,439	0	2,698,439	249,346	2,947,785
WASHINGTON	43,639,487	4,771,617	322,329	0	48,733,433	1,089,847	49,823,280	8,416,746	58,240,026
WATONWAN	804,443	319,231	0	0	1,123,674	0	1,123,674	89,274	1,212,948
WILKIN	337,128	184,589	0	7,000	528,717	0	528,717	233,501	762,218
WINONA	4,573,614	589,744	12,114	28,998	5,204,470	0	5,204,470	580,051	5,784,521
WRIGHT	13,523,317	3,436,483	304,887	0	17,264,687	260,296	17,524,983	4,061,989	21,586,972
YELLOW MEDICINE	673,589	536,175	0	0	1,209,764	84,378	1,294,142	140,303	1,434,445
STATEWIDE TOTAL	\$ 798,621,469	\$ 138,851,015	\$ 5,599,327	\$ 13,278,254	\$ 956,350,065	\$ 11,957,479	\$ 968,307,544	\$ 143,166,549	\$ 1,111,474,093

(1) See explanation on these taxing district tables preceding table 34.

TABLE 36
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002 ¹

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENT	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
AITKIN	\$ 0	\$ 766,004	\$ 0	\$ 1,092,648	\$ 0	\$ 1,858,652	\$ 21,318	\$ 1,879,970
ANOKA	0	1,940,080	39,624	0	15,650	1,995,354	81,048	2,076,402
BECKER	0	532,152	0	1,574,220	304,639	2,411,011	116,453	2,527,464
BELTRAMI	0	746,209	0	995,608	0	1,741,817	36,737	1,778,554
BENTON	0	396,361	0	564,009	0	960,370	29,344	989,714
BIG STONE	0	99,469	0	245,731	0	345,200	0	345,200
BLUE EARTH	0	257,944	22,000	1,490,506	130,263	1,900,713	106,059	2,006,772
BROWN	0	167,002	0	636,497	0	803,499	55,428	858,927
CARLTON	0	913,362	4,644	1,202,022	0	2,120,028	56,965	2,176,993
CARVER	0	605,704	0	753,807	73,405	1,432,916	339,938	1,772,854
CASS	0	1,264,299	13,500	2,068,906	0	3,346,705	66,320	3,413,025
CHIPPEWA	0	330,146	0	525,052	14,585	869,783	0	869,783
CHISAGO	0	1,430,583	0	1,657,196	30,005	3,117,784	179,641	3,297,425
CLAY	0	377,220	35,000	676,348	0	1,088,568	406,686	1,495,254
CLEARWATER	0	275,724	0	290,681	0	566,405	20,218	586,623
COOK	0	44,238	0	2,998	0	47,236	0	47,236
COTTONWOOD	0	420,876	0	373,230	0	794,106	6,165	800,271
CROW WING ²	0	1,678,721	54,213	2,578,800	0	4,311,734	49,951	4,361,685
DAKOTA	0	796,408	14,811	1,237,295	306,498	2,355,012	84,204	2,439,216
DODGE	0	525,545	0	751,195	0	1,276,740	10,775	1,287,515
DOUGLAS	0	1,349,090	249,630	1,478,175	1,350	3,078,245	1,201,538	4,279,783
FARIBAULT	0	205,559	0	1,086,001	0	1,291,560	0	1,291,560
FILLMORE	404,731	158,379	0	1,344,511	0	1,907,621	199	1,907,820
FREEBORN	0	203,052	0	1,069,189	206,872	1,479,113	26,320	1,505,433
GOODHUE	0	643,787	0	2,127,018	0	2,770,805	3,614	2,774,419
GRANT	0	132,519	0	252,025	0	384,544	245	384,789
HENNEPIN	0	227,327	77,941	0	0	305,268	210,087	515,355
HOUSTON	303,020	221,749	0	939,702	0	1,464,471	208	1,464,679
HUBBARD	0	980,318	0	1,283,224	0	2,263,542	75,360	2,338,902
ISANTI	0	747,796	31,998	1,990,859	0	2,770,653	20,360	2,791,013

TABLE 36
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002 ¹

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENT</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
ITASCA	\$ 0	1,171,826	\$ 5,000	\$ 1,376,664	\$ 3,487	\$ 2,556,977	\$ 0	\$ 2,556,977
JACKSON	0	46,249	0	930,026	8,957	985,232	20,835	1,006,067
KANABEC	0	238,493	0	369,627	134,520	742,640	715	743,355
KANDIYOHI	0	742,580	0	1,299,422	0	2,042,002	173,697	2,215,699
KITTSO	0	96,686	0	410,569	31,643	538,898	0	538,898
KOOCHICHING	0	52,890	0	0	0	52,890	0	52,890
LAC QUI PARLE	0	150,887	0	511,596	0	662,483	1,282	663,765
LAKE	0	22,533	2,755	43,626	18,067	86,981	69,464	156,445
LAKE OF WOOD	0	34,131	0	234,771	0	268,902	0	268,902
LE SUEUR	0	398,667	0	540,546	198,723	1,137,936	145,763	1,283,699
LINCOLN	133,088	0	0	369,274	0	502,362	0	502,362
LYON	0	123,665	0	458,604	0	582,269	212,334	794,603
MCLEOD	0	583,804	0	703,695	0	1,287,499	68,753	1,356,252
MAHNOMEN	0	138,691	0	236,326	0	375,017	820	375,837
MARSHALL	324,039	5	0	759,276	44,494	1,127,814	89,284	1,217,098
MARTIN	0	0	0	1,120,862	0	1,120,862	0	1,120,862
MEEKER	313,254	326,966	195,014	1,209,955	1,004	2,046,193	183,472	2,229,665
MILLE LACS	0	352,264	0	676,067	194,556	1,222,887	8,440	1,231,327
MORRISON	0	690,023	0	1,518,115	0	2,208,138	23,733	2,231,871
MOWER	0	870,613	0	1,294,281	0	2,164,894	43,704	2,208,598
MURRAY	0	262,142	0	663,365	2,967	928,474	15,301	943,775
NICOLLET	260,498	150,992	0	698,980	0	1,110,470	20,588	1,131,058
NOBLES	0	181,533	0	790,179	4,391	976,103	490	976,593
NORMAN	0	97,704	0	429,564	0	527,268	0	527,268
OLMSTED	0	1,206,777	36,007	1,770,803	0	3,013,587	74,841	3,088,428
OTTER TAIL	0	1,338,809	0	3,321,681	29,994	4,690,484	208,693	4,899,177
PENNINGTON	0	191,158	0	203,339	0	394,497	27,262	421,759
PINE	446,527	288,020	992	1,151,089	44,999	1,931,627	252,390	2,184,017
PIPESTONE	0	111,472	0	275,978	0	387,450	863	388,313
POLK	0	767,832	0	1,548,552	0	2,316,384	14,148	2,330,532

TABLE 36
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002 ¹

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENT</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
POPE	\$ 0	168,532	0	469,927	141,029	779,488	6,330	785,818
RAMSEY	0	1,562,904	49,303	0	0	1,612,207	1,232,105	2,844,312
RED LAKE	0	82,816	0	138,881	15,007	236,704	0	236,704
REDWOOD	0	0	0	1,069,245	0	1,069,245	15,000	1,084,245
RENVILLE	0	467,857	0	1,066,365	0	1,534,222	135,025	1,669,247
RICE	0	646,160	4,495	1,174,027	0	1,824,682	94,161	1,918,843
ROCK	0	161,954	0	507,967	0	669,921	130	670,051
ROSEAU	191,206	68,377	0	442,204	0	701,787	97,776	799,563
ST LOUIS	0	3,283,264	244,088	1,571,166	202,389	5,300,907	543,530	5,844,437
SCOTT	536,086	398,798	242,081	1,268,859	0	2,445,824	257,561	2,703,385
SHERBURNE	0	689,722	21,595	1,700,780	733,393	3,145,490	64,229	3,209,719
SIBLEY	0	424,187	161,764	744,826	0	1,330,777	21,434	1,352,211
STEARNS	0	2,033,277	64,510	4,403,365	58,336	6,559,488	58,997	6,618,485
STEELE	0	296,187	5,006	686,376	0	987,569	53,918	1,041,487
STEVENS	0	165,599	0	247,421	4,800	417,820	0	417,820
SWIFT	0	178,074	0	679,015	29,644	886,733	59	886,792
TODD	0	669,806	0	1,555,286	0	2,225,092	52,105	2,277,197
TRAVERSE	0	17,866	0	211,932	0	229,798	0	229,798
WABASHA	0	426,712	0	715,502	0	1,142,214	12,652	1,154,866
WADENA	0	240,009	0	267,727	0	507,736	0	507,736
WASECA	0	237,235	0	556,994	0	794,229	16,426	810,655
WASHINGTON	1,228,040	-1	368,986	1,266,143	0	2,863,168	96,138	2,959,306
WATONWAN	0	187,841	0	434,476	0	622,317	7,213	629,530
WILKIN	0	102,826	0	267,541	0	370,367	150	370,517
WINONA	0	621,803	13,916	1,093,274	0	1,728,993	328	1,729,321
WRIGHT	779,541	722,891	0	3,482,852	0	4,985,284	713,957	5,699,241
YELLOW MEDICINE	0	211,496	0	666,527	0	878,023	0	878,023
STATEWIDE TOTAL	\$ 4,920,030	\$ 43,141,227	\$ 1,958,873	\$ 81,892,963	\$ 2,985,667	\$ 134,898,760	\$ 8,341,277	\$ 143,240,037

(1) See explanation on these levies preceding table 34.

TABLE 37
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002 ¹

COUNTY	GENERAL- NTC VOTER APPROVED	GENERAL- NTC OTHER	COMMUNITY SERVICE- OTHER	GENERAL DEBT SERVICE- VOTER APPROVED	GENERAL DEBT SERVICE- OTHER	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
AITKIN	\$ 206,885	\$ 625,051	\$ 225,508	\$ 1,028,999	\$ 2,216	\$ 2,088,659	\$ 5,274	\$ 2,093,933
ANOKA	41,138	18,793,295	3,103,139	24,590,677	48,038	46,576,287	7,041,242	53,617,529
BECKER	3,505	1,142,634	311,326	2,273,833	26,583	3,757,881	107,107	3,864,988
BELTRAMI	0	487,339	260,053	3,681,244	167,367	4,596,003	4,525	4,600,528
BENTON	0	863,571	290,975	4,534,826	34,418	5,723,791	61,387	5,785,178
BIG STONE	348	381,290	51,613	456,914	27,332	917,497	141,170	1,058,667
BLUE EARTH	16,950	1,696,132	566,709	3,154,134	49,807	5,483,806	585,275	6,069,081
BROWN	36	691,596	249,547	1,281,946	462	2,223,587	871,100	3,094,687
CARLTON	0	1,034,281	314,183	3,284,873	55,398	4,688,735	197,566	4,886,301
CARVER	169,022	2,680,354	859,694	8,602,415	48,950	12,360,435	5,361,959	17,722,394
CASS	0	1,692,308	461,596	2,712,204	47,553	4,913,660	76,247	4,989,907
CHIPPEWA	2,957	699,723	135,116	1,167,337	25,775	2,030,908	287,587	2,318,495
CHISAGO	0	2,259,381	495,221	4,567,348	72,989	7,394,939	1,698,031	9,092,970
CLAY	8,830	1,592,954	356,024	2,082,480	79,122	4,119,410	257,601	4,377,011
CLEARWATER	4,272	218,294	88,486	1,282,207	0	1,593,259	15,635	1,608,894
COOK	1,503	25,163	64,771	138,038	46,078	275,553	795	276,348
COTTONWOOD	2,852	454,642	128,196	740,221	0	1,325,910	310,952	1,636,862
CROW WING	0	3,951,585	839,609	4,279,086	21,449	9,091,729	491,607	9,583,336
DAKOTA	481,562	19,466,756	3,961,411	35,749,294	896,699	60,555,722	27,819,912	88,375,634
DODGE	38	724,469	193,479	2,157,517	20,944	3,096,446	24,536	3,120,982
DOUGLAS	0	525,385	384,917	2,388,909	22,099	3,321,310	150,235	3,471,545
FARIBAULT	1,466	291,552	174,924	280,799	30,996	779,738	186,733	966,471
FILLMORE	8,831	390,357	180,664	777,404	171,516	1,528,773	729,815	2,258,588
FREEBORN	853	604,976	319,283	3,211,115	72,081	4,208,309	179,174	4,387,483
GOODHUE	0	5,147,263	629,984	4,017,992	89,677	9,884,916	400,698	10,285,614
GRANT	1,070	134,037	77,147	498,567	63,172	773,993	194,405	968,398
HENNEPIN	6,273,413	54,118,598	15,709,184	75,528,136	58,294,851	209,924,182	99,351,546	309,275,728
HOUSTON	0	714,376	179,438	1,387,405	0	2,281,219	258,421	2,539,640
HUBBARD	674	793,013	267,885	3,230,002	208,874	4,500,448	23,502	4,523,950
ISANTI	0	1,743,717	308,690	3,009,918	96,625	5,158,950	77,875	5,236,825

TABLE 37
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002 ¹

COUNTY	GENERAL- NTC VOTER APPROVED	GENERAL- NTC OTHER	COMMUNITY SERVICE- OTHER	GENERAL DEBT SERVICE- VOTER APPROVED	GENERAL DEBT SERVICE- OTHER	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
ITASCA	\$ 303	\$ 2,206,062	\$ 512,949	\$ 4,633,620	\$ 5,971	\$ 7,358,905	\$ 463,706	\$ 7,822,611
JACKSON	8,634	158,716	95,938	1,930,118	63,704	2,257,110	164,091	2,421,201
KANABEC	0	294,601	121,603	1,092,349	1,425	1,509,978	24,676	1,534,654
KANDIYOHI	11,222	329,951	434,241	4,545,407	308,810	5,629,631	1,488,208	7,117,839
KITTSO	638	605,484	61,143	146,356	37,967	851,588	668,184	1,519,772
KOOCHICHING	0	267,386	107,854	387,213	2,574	765,027	630,872	1,395,899
LAC QUI PARLE	5,699	235,350	74,878	294,786	8,961	619,675	211,441	831,116
LAKE	0	1,961,163	154,686	27,276	40,914	2,184,039	0	2,184,039
LAKE OF WOOD	0	362,619	40,433	667,511	39	1,070,603	30,593	1,101,196
LE SUEUR	0	886,078	282,048	1,745,729	73	2,913,928	221,788	3,135,716
LINCOLN	4,913	171,292	51,039	56,519	272	284,035	303,501	587,536
LYON	592	652,256	192,160	1,552,439	84,936	2,482,383	248,787	2,731,170
MCLEOD	0	662,755	342,483	2,037,586	221,154	3,263,978	305,824	3,569,802
MAHNOMEN	36	191,459	33,403	262,682	0	487,581	2,105	489,686
MARSHALL	577,711	7,664	109,489	161,837	25,410	882,111	213,948	1,096,059
MARTIN	18,015	2,052,115	244,371	491,149	21,568	2,827,218	223,779	3,050,997
MEEKER	8,132	639,451	234,029	2,016,647	112,086	3,010,345	80,037	3,090,382
MILLE LACS	0	421,921	174,708	2,156,402	187,256	2,940,288	3,010	2,943,298
MORRISON	0	847,489	297,083	1,755,820	50,631	2,951,023	81,535	3,032,558
MOWER	19,301	777,980	333,165	2,340,841	18,808	3,490,094	971,070	4,461,164
MURRAY	1,799	405,640	97,583	340,988	0	846,009	498,089	1,344,098
NICOLLET	0	837,240	317,348	1,726,296	6,913	2,887,797	415,011	3,302,808
NOBLES	0	521,135	185,382	1,859,856	11,111	2,577,484	248,792	2,826,276
NORMAN	2,984	327,499	88,361	309,994	65,172	794,010	229,318	1,023,328
OLMSTED	0	9,381,746	1,579,631	7,783,081	2,540,253	21,284,711	7,019,457	28,304,168
OTTER TAIL	46	1,310,670	578,585	3,763,380	85,975	5,738,656	1,167,797	6,906,453
PENNINGTON	0	436,925	79,715	1,122,502	398	1,639,540	86,886	1,726,426
PINE	0	730,671	235,153	2,279,403	38,273	3,283,500	417,274	3,700,774
PIPESTONE	1,216	30,674	83,133	981,646	0	1,096,669	291,414	1,388,083
POLK	6,498	1,545,516	313,365	1,901,526	345,195	4,112,100	449,653	4,561,753

TABLE 37
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002 ¹

COUNTY	GENERAL- NTC VOTER APPROVED	GENERAL- NTC OTHER	COMMUNITY SERVICE- OTHER	GENERAL DEBT SERVICE- VOTER APPROVED	GENERAL DEBT SERVICE- OTHER	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
POPE	\$ 4,562	244,418	123,680	1,197,747	25,173	1,595,580	34,064	1,629,644
RAMSEY	0	31,090,403	5,748,346	15,444,747	18,750,959	71,034,454	13,589,540	84,623,994
RED LAKE	0	83,528	38,543	153,367	6,721	282,159	63,883	346,042
REDWOOD	2,042	204,695	147,506	1,516,625	1,793	1,872,661	82,694	1,955,355
RENVILLE	100	425,053	190,225	544,691	70,922	1,230,990	327,909	1,558,899
RICE	0	1,397,951	603,257	7,506,287	430,158	9,937,654	240,353	10,178,007
ROCK	7,460	1,072,635	92,892	1,178,966	0	2,351,954	257,821	2,609,775
ROSEAU	0	465,243	119,185	1,670,384	261	2,255,074	241,949	2,497,023
ST LOUIS	0	8,964,559	1,332,962	4,410,921	2,108,530	16,816,972	1,122,182	17,939,154
SCOTT	34,834	2,587,365	1,146,440	14,451,680	1,506	18,221,825	3,711,963	21,933,788
SHERBURNE	0	4,538,246	780,321	11,802,559	395,099	17,516,224	3,148,889	20,665,113
SIBLEY	0	512,917	173,081	354,195	58,392	1,098,585	122,839	1,221,424
STEARNS	0	5,097,363	1,210,300	8,871,349	430,590	15,609,602	1,331,601	16,941,203
STEELE	1,110	978,001	339,997	4,258,794	19	5,577,921	147,507	5,725,428
STEVENS	19,717	85,321	92,151	474,965	5,707	677,861	253,981	931,842
SWIFT	0	235,812	109,657	629,098	9,653	984,220	262,871	1,247,091
TODD	228	679,978	229,385	1,709,363	32,991	2,651,945	127,814	2,779,759
TRAVERSE	15,795	233,632	54,759	0	247,009	551,195	105,089	656,284
WABASHA	557	556,276	213,064	1,419,691	133,573	2,323,161	210,925	2,534,086
WADENA	0	134,492	60,650	0	860,045	1,055,187	33,248	1,088,435
WASECA	2,533	284,648	199,574	2,209,146	26,153	2,722,053	89,415	2,811,468
WASHINGTON	283,016	13,490,970	2,704,702	21,626,776	3,498,004	41,603,469	16,017,779	57,621,248
WATONWAN	1,863	612,980	139,199	362,745	12,067	1,128,854	384,409	1,513,263
WILKIN	77,222	12,966	70,822	388,055	27,009	576,074	38,151	614,225
WINONA	0	470,232	462,070	2,736,036	518,377	4,186,715	3,060,845	7,247,560
WRIGHT	0	4,242,777	1,130,256	13,237,685	287,275	18,897,993	1,617,289	20,515,282
YELLOW MEDICINE	38,972	405,046	118,477	531,651	226,951	1,321,098	198,825	1,519,923
STATEWIDE TOTAL \$	8,383,955 \$	232,311,107 \$	56,276,235 \$	371,154,326 \$	93,171,856 \$	761,297,551 \$	210,896,593 \$	972,194,144

(1) See explanation of these levies preceding table 34.

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>AITKIN</u>				<u>BECKER</u>			
HILL CITY TIF	0	8,312	8,312	BUFFALO-RED RIVER WTRSHED	103,287	0	103,287
ARROWHEAD REG DEV COMM	25,451	0	25,451	CORMORANT WATERSHED	56,608	0	56,608
AITKIN COUNTY HRA TIF	0	118,985	118,985	PELICAN WATERSHED	154,202	0	154,202
MCGREGOR TIF	0	26,748	26,748	WILD RICE WATERSHED DIST	64,277	0	64,277
	25,451	154,045	179,496	DETROIT LAKES HRA	52,637	0	52,637
				FRAZEE TIF	0	14,665	14,665
<u>ANOKA</u>				BECKER COUNTY EDA	235,258	0	235,258
COON CREEK WATERSHED DIST	237,613	0	237,613	DETROIT LAKES TIF	0	314,182	314,182
RICE CREEK WATERSHED DIST	343,149	0	343,149		666,269	328,847	995,116
ANOKA HRA	103,196	0	103,196				
COLUMBIA HGTS HRA	86,202	0	86,202	<u>BELTRAMI</u>			
COON RAPIDS HRA	390,583	0	390,583	RED LAKE WATERSHED DIST	74,312	0	74,312
FRIDLEY HRA	209,677	0	209,677	ROSEAU RIVER WATERSHED	206	0	206
ANOKA COUNTY HRA	479,590	0	479,590	HEADWATERS REG DEV COMM	73,653	0	73,653
NORTH SUBURBAN HOSPITAL	680,242	0	680,242	BELTRAMI COUNTY HRA TIF	0	20,321	20,321
OAK GROVE CITY TIF	0	219	219	BEMIDJI TIF	0	377,902	377,902
ST FRANCIS CITY TIF	0	67,492	67,492	BLACKDUCK TIF	0	10,927	10,927
ANOKA REGIONAL RAILROAD	2,199,188	0	2,199,188		148,171	409,150	557,321
METRO COUNCIL	1,635,577	601,501	2,237,078	<u>BENTON</u>			
METRO MOSQUITO CONTROL	751,481	0	751,481	ST CLOUD HRA	27,111	0	27,111
REG TRANSIT BOARD DIST	0	1,557,446	1,557,446	BENTON COUNTY TIF	0	9,808	9,808
BLAINE TIF	0	1,313,523	1,313,523	ST CLOUD METRO TRANSIT	134,483	0	134,483
HILL TOP TIF	0	23,826	23,826	FOLEY TIF	0	166,283	166,283
CIRCLE PINES TIF	0	53,990	53,990	SARTELL TIF	0	68,927	68,927
COON RAPIDS TIF	0	2,149,964	2,149,964	ST CLOUD TIF	0	104,641	104,641
ANOKA TIF	0	1,783,283	1,783,283	SAUK RAPIDS TIF	0	1,249,097	1,249,097
COLUMBIA HEIGHTS TIF	0	938,603	938,603	RICE TIF	0	361	361
FRIDLEY TIF	0	2,619,675	2,619,675		161,594	1,599,117	1,760,711
RAMSEY TIF	0	2,133,431	2,133,431	<u>BIG STONE</u>			
SPRING LAKE PARK TIF	0	206,579	206,579	BOIS DE SIOUX WATERSHED	34,527	0	34,527
ANDOVER TIF	0	935,269	935,269	UPPER MN RIVER WATERSHED	101,913	0	101,913
LINO LAKES TIF	0	720,533	720,533	UPPER MINN VALLEY RDC	19,647	0	19,647
CENTERVILLE TIF	0	13,129	13,129		156,087	0	156,087
LEXINGTON TIF	0	45,886	45,886				
	7,116,498	15,164,349	22,280,847				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>BLUE EARTH</u>				<u>CARVER(continued)</u>			
REGION 9 REG DEV COMM	96,514	0	96,514	CARVER COUNTY HRA	711,074	0	711,074
GOOD THUNDER TIF	0	8,806	8,806	NORWOOD/YOUNG AMERICA TIF	0	18,958	18,958
LAKE CRYSTAL TIF	0	84,748	84,748	COLOGNE TIF	0	4,296	4,296
MADISON LAKE TIF	0	40,697	40,697	METRO COUNCIL	289,647	324,279	613,925
MANKATO TIF	0	1,162,101	1,162,101	METRO MOSQUITO CONTROL	152,133	0	152,133
MAPLETON TIF	0	4,951	4,951	REG TRANSIT BOARD DIST	0	347,131	347,131
VERNON CENTER TIF	0	425	425	BEVENS CREEK WATER MGMT	17,582	0	17,582
CO ECON DEV DIST TIF	0	9,575	9,575	CARVER CREEK WATER MGMT	22,370	0	22,370
EAGLE LAKE TIF	0	5,641	5,641	CROWRIVER WATER MGMT AREA	22,259	0	22,259
AMBOY TIF	0	1,389	1,389	E CHASKA CREEK WATER MGMT	19,861	0	19,861
ST CLAIR TIF	0	124,353	124,353	W CHASKA CREEK WATER MGMT	3,428	0	3,428
	96,514	1,442,686	1,539,200	CHANHASSEN TIF	0	4,217,557	4,217,557
				CHASKA TIF	0	3,251,931	3,251,931
				WACONIA TIF	0	440,605	440,605
<u>BROWN</u>				WATERTOWN TIF	0	52,234	52,234
BROWN COUNTY HRA	8,965	0	8,965	CARVER TIF	0	9,131	9,131
REGION 9 REG DEV COMM	38,034	0	38,034	VICTORIA TIF	0	31,360	31,360
COMFREY TIF	0	7,026	7,026		1,636,862	8,697,482	10,334,343
NEW ULM EDA	72,078	0	72,078				
HANSKA TIF	0	2,312	2,312	<u>CASS</u>			
SLEEPY EYE TIF	0	35,820	35,820	REGION 5 REG DEV COMM	54,358	0	54,358
SPRINGFIELD TIF	0	46,280	46,280	CASS LAKE TIF	0	16,218	16,218
NEW ULM TIF	0	478,210	478,210	PILLAGER TIF	0	30,248	30,248
	119,077	569,648	688,725	WALKER TIF	0	157,572	157,572
				PINE RIVER TIF	0	31,149	31,149
					54,358	235,187	289,545
<u>CARLTON</u>				<u>CHIPPEWA</u>			
ARROWHEAD REG DEV COMM	35,748	0	35,748	CHIPPEWA COUNTY HRA	24,087	0	24,087
MOOSE LAKE-WINDEMERE AREA	8,299	0	8,299	UPPER MINN VALLEY RDC	55,282	0	55,282
MOOSE LAKE FIRE PROTECTIO	107,406	34,999	142,405	CLARA CITY TIF	0	49,136	49,136
CLOQUET TIF	0	918,615	918,615	MONTEVIDEO EDA	19,617	0	19,617
MOOSE LAKE TIF	0	57,715	57,715	MONTEVIDEO TIF	0	51,879	51,879
	151,453	1,011,329	1,162,782	MAYNARD TIF	0	37,612	37,612
					98,986	138,627	237,613
<u>CARVER</u>							
BUFFALO CREEK WATERSHED	413	0	413				
LOWER MN RIVER WATERSHED	6,690	0	6,690				
MINNEHAHA CREEK WATERSHED	202,095	0	202,095				
RILEY-PURGATORY WATERSHED	189,310	0	189,310				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>CHISAGO</u>				<u>COTTONWOOD</u>			
COMFORT LAKE WATERSHED	54,676	0	54,676	HERON LAKE WATERSHED DIST	2,699	0	2,699
CHISAGO COUNTY HRA	270,711	0	270,711	REGION 8 REG DEV COMM	24,600	0	24,600
EAST CENTRAL REG DEV COMM	73,165	0	73,165	COTTONWOOD CO EDA TIF	0	179,601	179,601
CHISAGO COUNTY HRA TIF	0	24,671	24,671	MOUNTAIN LAKE TIF	0	22,734	22,734
WYOMING CITY EDA	24,081	0	24,081	WINDOM TIF	0	155,458	155,458
RUSH CITY TIF	0	347,223	347,223		27,299	357,793	385,092
NORTH BRANCH TIF	0	136,133	136,133				
TAYLORS FALLS TIF	0	15,282	15,282	<u>CROW WING</u>			
CHISAGO CITY TIF	0	250,519	250,519	THIRTY LAKES WATERSHED	231,120	0	231,120
LINDSTROM TIF	0	29,481	29,481	BRAINERD HRA	55,567	0	55,567
WYOMING TIF	0	55,864	55,864	CROW WING COUNTY HRA	52,358	0	52,358
	422,633	859,173	1,281,806	PEQUOT LAKES HRA	6,184	0	6,184
				CUYUNA RANGE HOSP DIST	0	199,133	199,133
<u>CLAY</u>				REGION 5 REG DEV COMM	101,842	0	101,842
BUFFALO-RED RIVER WTRSHED	984,596	0	984,596	JENKINS CITY TIF	0	33,050	33,050
WILD RICE WATERSHED DIST	99,385	0	99,385	EMILY TIF	0	6,137	6,137
BARNESVILLE TIF	0	33,520	33,520	GARRISON/KATHIO SANIT DIST	66,026	0	66,026
GLYNDON TIF	0	41,890	41,890	BAXTER TIF	0	121,680	121,680
HAWLEY TIF	0	6,547	6,547	BRAINERD TIF	0	144,538	144,538
MOORHEAD TIF	0	756,702	756,702	CROSS LAKE TIF	0	16,851	16,851
DILWORTH TIF	0	17,844	17,844	IRONTON TIF	0	9,598	9,598
	1,083,981	856,503	1,940,484	NISSWA TIF	0	166,120	166,120
				PEQUOT LAKES TIF	0	56,154	56,154
<u>CLEARWATER</u>				CROW WING HRA TIF	0	6,641	6,641
RED LAKE WATERSHED DIST	221,777	0	221,777	MANHATTAN BEACH TIF	0	13,531	13,531
WILD RICE WATERSHED DIST	20,983	0	20,983	DEERWOOD TIF	0	27,612	27,612
HEADWATERS REG DEV COMM	28,734	0	28,734	CROSBY TIF	0	20,605	20,605
	271,494	0	271,494	GARRISON TIF	0	22,232	22,232
				BREEZY POINT TIF	0	227,953	227,953
<u>COOK</u>					513,097	1,071,835	1,584,932
NORTH SHORE HOSPITAL DIST	299,344	0	299,344				
ARROWHEAD REG DEV COMM	17,523	0	17,523	<u>DAKOTA</u>			
TOFTE-SCHROEDER SANITARY	0	60,009	60,009	LOWER MN RIVER WATERSHED	35,229	0	35,229
ECONOMIC DEVELOPMENT AUTH	89,790	0	89,790	DAKOTA COUNTY HRA	3,816,312	0	3,816,312
COOK CO/GRAND MARAIS EDA	0	66,185	66,185	HASTINGS HRA	104,859	0	104,859
	406,657	126,194	532,851	NORTHFIELD HRA	6,673	0	6,673

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>DAKOTA (continued)</u>				<u>FARIBAULT</u>			
SOUTH ST PAUL HRA	97,891	0	97,891	REGION 9 REG DEV COMM	26,644	0	26,644
LILYDALE TIF	0	29,913	29,913	BLUE EARTH TIF	0	183,921	183,921
METRO COUNCIL	1,582,207	1,772,834	3,355,041	WELLS TIF	0	53,587	53,587
METRO MOSQUITO CONTROL	1,138,998	0	1,138,998	WINNEBAGO TIF	0	76,012	76,012
REG TRANSIT BOARD DIST	0	2,695,858	2,695,858	FROST TIF	0	8,894	8,894
DAKOTA COUNTY REGIONAL RR	157,620	0	157,620	KIESTER TIF	0	6,156	6,156
BURNSVILLE EDA	561,073	0	561,073		26,644	328,570	355,214
FARMINGTON TIF	0	1,247,088	1,247,088				
HASTINGS TIF	0	230,743	230,743				
MENDOTA HEIGHTS TIF	0	1,149,521	1,149,521	<u>FILLMORE</u>			
ROSEMOUNT TIF	0	403,831	403,831	FOUNTAIN TIF	0	28,343	28,343
SO ST PAUL TIF	0	1,295,603	1,295,603	CHATFIELD TIF	0	9,514	9,514
APPLE VALLEY TIF	0	1,591,381	1,591,381	RUSHFORD TIF	0	122,235	122,235
BURNSVILLE TIF	0	3,294,844	3,294,844	PRESTON TIF	0	102,859	102,859
INVER GROVE HEIGHTS TIF	0	2,355,024	2,355,024	MABEL TIF	0	2,527	2,527
DAKOTA COUNTY HRA TIF	0	671,863	671,863	SPRING VALLEY TIF	0	47,117	47,117
LAKEVILLE TIF	0	1,167,206	1,167,206	HARMONY TIF	0	79,445	79,445
EAGAN TIF	0	126,521	126,521	WYKOFF TIF	0	5,516	5,516
	7,500,862	18,032,230	25,533,092	LANESBORO TIF	0	5,078	5,078
					0	402,634	402,634
<u>DODGE</u>							
DODGE CENTER TIF	0	226,624	226,624	<u>FREEBORN</u>			
HAYFIELD TIF	0	47,282	47,282	TURTLE CREEK WATERSHED	8,655	0	8,655
KASSON TIF	0	107,728	107,728	FREEBORN CO. TIF	0	43,566	43,566
CLAREMONT TIF	0	98,586	98,586	ALBERT LEA TIF	0	283,897	283,897
SAUK RIVER WATERSHED	9,272	0	9,272		8,655	327,463	336,118
DOUGLAS CO HRA	205,075	0	205,075				
FARWELL-KENSINGTON SAN DIST	13,400	0	13,400				
ALEXANDRIA TIF	0	316,304	316,304	<u>GOODHUE</u>			
OSAKIS TIF	0	36,119	36,119	BEAR VALLEY WATERSHED	2,788	0	2,788
BRANDON TIF	0	22,430	22,430	BELLE CREEK WATERSHED	7,004	0	7,004
DOUGLAS CO HRA TIF	0	29,230	29,230	RED WING HRA	123,051	35,063	158,114
	227,747	884,303	1,112,050	SE MN MULTI COUNTY HRA	205,951	0	205,951
				CANNON FALLS HOSP DIST	0	349,999	349,999
				SE MN MULTI CO HRA TIF	0	85,089	85,089

TABLE 38 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 2002
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>GOODHUE (continued)</u>				<u>HENNEPIN(continued)</u>			
WANAMINGO TIF	0	18,190	18,190	ST LOUIS PARK HRA	433,382	0	433,382
KENYON TIF	0	66,096	66,096	ST ANTHONY HRA	36,729	0	36,729
PINE ISLAND TIF	0	152,864	152,864	METRO COUNCIL	9,109,839	3,354,495	12,464,334
CANNON FALLS TIF	0	326,300	326,300	METRO MOSQUITO CONTROL	4,232,854	0	4,232,854
RED WING TIF	0	842,292	842,292	REG TRANSIT BOARD DIST	0	12,384,181	12,384,181
ZUMBROTA TIF	0	178,247	178,247	HENN REG SUBURB PARK DIST	12,645,090	3,857,824	16,502,914
LAKE CITY TIF	0	12,152	12,152	HENN CO REG RAILRD AUTH	1,497,877	2,661,033	4,158,911
	338,794	2,066,292	2,405,086	PARK MUSEUM	6,142,134	0	6,142,134
				CHAMPLIN EDA	118,650	0	118,650
				MPLS TEACHERS RETIRE FUND	1,736,156	0	1,736,156
<u>GRANT</u>				BROOKLYN PARK EDA	388,418	0	388,418
BOIS DE SIOUX WATERSHED	184,910	0	184,910	ROBBINSDALE EDA	59,809	0	59,809
GRANT COUNTY HRA	35,039	0	35,039	MPLS COMM DEV AUTH	4,000,798	0	4,000,798
ASHBY TIF	0	2,423	2,423	BROOKLYN PARK TIF	0	9,087,649	9,087,649
BARRETT TIF	0	20,100	20,100	BLOOMINGTON HRA TIF	0	8,210,683	8,210,683
ELBOW LAKE TIF	0	10,570	10,570	EDEN PRAIRIE TIF	0	295,288	295,288
HOFFMAN TIF	0	5,601	5,601	EDINA TIF	0	7,086,660	7,086,660
GRANT COUNTY HRA TIF	0	7,104	7,104	MAPLE PLAIN TIF	0	253,171	253,171
	219,949	45,798	265,747	PLYMOUTH TIF	0	526,891	526,891
				GOLDEN VALLEY TIF	0	3,394,960	3,394,960
<u>HENNEPIN</u>				CRYSTAL TIF	0	1,527,104	1,527,104
RICE CREEK WATERSHED DIST	10,015	0	10,015	HOPKINS TIF	0	2,035,873	2,035,873
NINE MILE CREEK WATERSHED	1,666,477	0	1,666,477	LONG LAKE TIF	0	241,182	241,182
LOWER MN RIVER WATERSHED	128,200	0	128,200	MINNETONKA TIF	0	3,555,475	3,555,475
MINNEHAHA CREEK WATERSHED	5,778,831	0	5,778,831	MAPLE GROVE TIF	0	2,190,181	2,190,181
RILEY-PURGATORY WATERSHED	1,058,027	0	1,058,027	RICHFIELD TIF	0	4,682,659	4,682,659
MIDDLE MISSISSIPPI WATERS	3,487,590	0	3,487,590	NEW HOPE TIF	0	1,274,787	1,274,787
BLOOMINGTON HRA	1,036,474	0	1,036,474	ROBBINSDALE TIF	0	1,479,140	1,479,140
BROOKLYN CENTER HRA	157,350	0	157,350	ST LOUIS PARK TIF	0	4,230,282	4,230,282
CRYSTAL HRA	125,829	0	125,829	ST ANTHONY TIF	0	459,597	459,597
HOPKINS HRA	100,061	0	100,061	WAYZATA TIF	0	1,423,293	1,423,293
MOUND HRA	47,248	0	47,248	BROOKLYN CENTER TIF	0	3,469,836	3,469,836
MINNEAPOLIS HRA	815,436	0	815,436	MINNEAPOLIS TIF	0	63,100,368	63,100,368
PLYMOUTH HRA	507,648	0	507,648	MOUND TIF	0	188,601	188,601
MAPLE GROVE HRA	134,172	0	134,172	ROGERS TIF	0	2,353,658	2,353,658
RICHFIELD HRA	231,526	0	231,526	MEDINA TIF	0	39,323	39,323

TABLE 38 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 2002
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>HENNEPIN(continued)</u>				<u>JACKSON</u>			
CHAMPLIN TIF	0	2,605,539	2,605,539	HERON LAKE WATERSHED DIST	67,207	0	67,207
OSSEO TIF	0	322,008	322,008	REGION 8 REG DEV COMM	27,573	0	27,573
CORCORAN TIF	0	139,415	139,415	SHOREWOOD ACRES SANITARY	1,112	0	1,112
SPRING PARK TIF	0	122,377	122,377	JACKSON TIF	0	57,274	57,274
DAYTON TIF	0	120,724	120,724	JACKSON COUNTY HRA TIF	0	9,727	9,727
	55,686,620	146,674,257	202,360,878	LAKEFIELD TIF	0	44,935	44,935
					95,892	111,936	207,828
<u>HOUSTON</u>				<u>KANABEC</u>			
CROOKED CREEK WATERSHED	14,223	0	14,223	EAST CENTRAL REG DEV COMM	15,902	0	15,902
SPRING GROVE TIF	0	11,435	11,435	MORA TIF	0	127,530	127,530
LA CRESCENT TIF	0	47,277	47,277	OGILVIE TIF	0	5,113	5,113
CALEDONIA TIF	0	53,194	53,194		15,902	132,643	148,545
HOUSTON TIF	0	11,472	11,472				
HEADWATERS REG DEV COMM	72,397	0	72,397	<u>KANDIYOHI</u>			
PARK RAPIDS TIF	0	316,399	316,399	BUFFALO CREEK WATERSHED	1,033	0	1,033
	86,620	439,777	526,397	NO FORK-CROW RIVER WTRSHD	14,686	0	14,686
				WILLMAR HRA	85,793	0	85,793
<u>ISANTI</u>				KANDIYOHI COUNTY HRA	90,115	0	90,115
EAST CENTRAL REG DEV COMM	44,314	0	44,314	REGION 6E REG DEV COMM	76,066	0	76,066
CAMBRIDGE TIF	0	255,445	255,445	SPICER TIF	0	240,990	240,990
ISANTI TIF	0	30,716	30,716	NEW LONDON TIF	0	61,953	61,953
BRAHAM TIF	0	38,097	38,097	WILLMAR TIF	0	152,125	152,125
	44,314	324,258	368,572		267,693	455,068	722,761
<u>ITASCA</u>				<u>KITTSON</u>			
ITASCA COUNTY HRA	49,608	0	49,608	JOE RIVER WATERSHED DIST	45,334	0	45,334
NORTH ITASCA HOSPITAL	337,987	143,327	481,314	ROSEAU RIVER WATERSHED	1,474	0	1,474
ARROWHEAD REG DEV COMM	77,729	0	77,729	TWO RIVERS WATERSHED DIST	210,298	0	210,298
COLERAINE TIF	0	45,278	45,278	REGION 1 REG DEV COMM	19,334	0	19,334
COHASSET TIF	0	72,887	72,887	HALLOCK TIF	0	12,860	12,860
ITASCA CO REGIONAL RR	49,590	0	49,590		276,440	12,860	289,300
GRAND RAPIDS TIF	0	648,099	648,099				
LAPRAIRIE TIF	0	55,984	55,984				
NASHWAUK TIF	0	1,283	1,283				
ITASCA COUNTY HRA TIF	0	55,335	55,335				
	514,914	1,022,193	1,537,107				

TABLE 38 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 2002
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>KOOCHICHING</u>							
RED LAKE WATERSHED DIST	7,012	0	7,012				
NORTH ITASCA HOSPITAL	9,937	4,214	14,151				
ARROWHEAD REG DEV COMM	15,690	0	15,690				
INTERNATIONAL FALLS TIF	0	14,897	14,897				
	32,639	19,111	51,750				
				<u>LINCOLN</u>			
				LAC QUI PARLE-YELLOW BANK	9,403	0	9,403
				YELLOW MEDICINE RIVER	31,015	0	31,015
				LINCOLN COUNTY HRA	12,907	0	12,907
				REGION 8 REG DEV COMM	26,008	0	26,008
				LK BENTON DEVPMT DIST TIF	0	7,501	7,501
					79,333	7,501	86,834
<u>LAC QUI PARLE</u>							
LAC QUI PARLE-YELLOW BANK	78,494	0	78,494				
DAWSON AREA HOSPITAL	79,488	0	79,488				
UPPER MINN VALLEY RDC	32,201	0	32,201				
DAWSON TIF	0	26,674	26,674				
MADISON TIF	0	1	1				
	190,183	26,675	216,858				
				<u>LYON</u>			
				YELLOW MEDICINE RIVER	39,202	0	39,202
				REGION 8 REG DEV COMM	44,767	0	44,767
				COTTONWOOD TIF	0	22,266	22,266
				MARSHALL TIF	0	964,368	964,368
					83,969	986,634	1,070,603
<u>LAKE</u>							
ARROWHEAD REG DEV COMM	15,620	0	15,620				
KNIFE RIVER SAN SEWER DIS	36,002	0	36,002				
ST LOUIS CO REGIONAL RR	44,584	0	44,584				
EAST LAKE MED CLINIC DIST	29,159	0	29,159				
LAKE COUNTY HRA TIF	0	251,606	251,606				
TWO HARBORS TIF	0	107,427	107,427				
	125,365	359,033	484,398				
				<u>MCLEOD</u>			
				BUFFALO CREEK WATERSHED	47,571	0	47,571
				HIGH ISLAND WATERSHED	14,749	0	14,749
				HUTCHINSON HRA	77,443	0	77,443
				REGION 6E REG DEV COMM	60,367	0	60,367
				LESTER PRAIRIE TIF	0	17,054	17,054
				GLENCOE TIF	0	274,379	274,379
				WINSTED TIF	0	90,449	90,449
				HUTCHINSON TIF	0	231,184	231,184
				PLATO TIF	0	19,887	19,887
					200,130	632,953	833,083
<u>LAKE OF WOODS</u>							
ROSEAU RIVER WATERSHED	158	0	158				
HEADWATERS REG DEV COMM	11,256	0	11,256				
	11,414	0	11,414				
				<u>MAHNOMEN</u>			
				RED LAKE WATERSHED DIST	1,321	0	1,321
				SANDHILL WATERSHED DIST	4,507	0	4,507
				WILD RICE WATERSHED DIST	148,072	0	148,072
				HEADWATERS REG DEV COMM	10,657	0	10,657
				MAHNOMEN TIF	0	12,727	12,727
				WAUBUN TIF	0	9,789	9,789
					164,557	22,516	187,073
<u>LE SUEUR</u>							
REGION 9 REG DEV COMM	39,605	0	39,605				
LE CENTER TIF	0	60,164	60,164				
LE SUEUR TIF	0	260,352	260,352				
WATERVILLE TIF	0	10,894	10,894				
MONTGOMERY TIF	0	133,548	133,548				
	39,605	464,958	504,563				

TABLE 38 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 2002
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>MARSHALL</u>				<u>MILLE LACS(continued)</u>			
MIDDLE RIVER-SNAKE RIVER	303,392	0	303,392	ISLE TIF	0	25,475	25,475
RED LAKE WATERSHED DIST	35,174	0	35,174	ONAMIA TIF	0	50,252	50,252
ROSEAU RIVER WATERSHED	1,025	0	1,025	KATHIO TIF	0	12,580	12,580
TWO RIVERS WATERSHED DIST	4,746	0	4,746		65,392	406,337	471,729
REGION 1 REG DEV COMM	24,355	0	24,355				
ARGYLE TIF	0	7,666	7,666	<u>MORRISON</u>			
WARREN TIF	0	11,299	11,299	SOUTH TWO RIVER WTRSHED	1,489	0	1,489
	368,692	18,965	387,657	MORRISON CO HRA	19,992	0	19,992
				LITTLE FALLS HRA	33,003	0	33,003
				RANDALL TIF	0	22,668	22,668
<u>MARTIN</u>				REGION 5 REG DEV COMM	26,934	0	26,934
SOUTH CENTRAL HRA	68,550	0	68,550	RURAL DEV FINANCE AUTH	63,031	0	63,031
REGION 9 REG DEV COMM	41,243	0	41,243	MORRISON CO REGIONAL RR	24,990	0	24,990
TRUMAN TIF	0	6,267	6,267	LITTLE FALLS TIF	0	558,689	558,689
FAIRMONT TIF	0	298,661	298,661	ROYALTON TIF	0	29,203	29,203
WELCOME TIF	0	26,937	26,937	PIERZ TIF	0	39,944	39,944
	109,793	331,865	441,658	MOTLEY TIF	0	47,072	47,072
				SWANVILLE TIF	0	2,514	2,514
					169,439	700,090	869,529
<u>MEEKER</u>				<u>MOWER</u>			
NO FORK-CROW RIVER WTRSHD	22,891	0	22,891	TURTLE CREEK WATERSHED	26,985	0	26,985
CLEARWATER RIVER WTRSHED	19,539	0	19,539	AUSTIN HRA	108,678	0	108,678
SAUK RIVER WATERSHED	2,439	0	2,439	MOWER COUNTY HRA	167,211	0	167,211
REGION 6E REG DEV COMM	36,590	0	36,590	LEROY CITY TIF	0	393	393
COSMOS TIF	0	6,271	6,271	ELKTON TIF	0	739	739
LITCHFIELD TIF	0	150,089	150,089	ROSE CREEK TIF	0	732	732
WATKINS TIF	0	17,231	17,231	RACINE TIF	0	5,344	5,344
EDEN VALLEY TIF	0	2,775	2,775	AUSTIN TIF	0	331,867	331,867
	81,459	176,366	257,825	DEXTER TIF	0	8,744	8,744
				GRAND MEADOW TIF	0	16,244	16,244
<u>MILLE LACS</u>				LYLE TIF	0	4,353	4,353
EAST CENTRAL REG DEV COMM	27,217	0	27,217	MAPLEVIEW TIF	0	1,289	1,289
GARRISON/KATHIO SANITARY	38,175	0	38,175		302,874	369,705	672,579
PRINCETON TIF	0	243,871	243,871				
MILACA TIF	0	29,782	29,782				
MILLE LACS CO HRA TIF	0	44,377	44,377				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>MURRAY</u>				<u>OLMSTED(continues)</u>			
HERON LAKE WATERSHED DIST	15,807	0	15,807	CHATFIELD TIF	0	58,576	58,576
REGION 8 REG DEV COMM	20,707	0	20,707		0	3,826,533	3,826,533
SLAYTON TIF	0	39,938	39,938	<u>OTTER TAIL</u>			
	36,514	39,938	76,452	BUFFALO-RED RIVER WTRSHED	10,751	0	10,751
				PELICAN WATERSHED	219	0	219
				BOIS DE SIOUX WATERSHED	23,940	0	23,940
				FERGUS FALLS HRA	70,678	0	70,678
				PERHAM HRA	10,445	0	10,445
				WADENA HRA	219	0	219
<u>NICOLLET</u>				PELICAN VALLEY HEALTH	91,140	70,822	161,961
NICOLLET CO SO CENTRALHRA	86,995	0	86,995	PERHAM HOSPITAL DIST	0	176,020	176,020
REGION 9 REG DEV COMM	47,640	0	47,640	VERGAS TIF	0	11,631	11,631
NORTH MANKATO TIF	0	76,090	76,090	PARKERS PRAIRIE TIF	0	12,023	12,023
NICOLLET TIF	0	18,604	18,604	BATTLE LAKE TIF	0	3,641	3,641
LAFAYETTE TIF	0	6,429	6,429	FERGUS FALLS TIF	0	440,656	440,656
ST PETER TIF	0	198,083	198,083	PELICAN RAPIDS TIF	0	199,073	199,073
	134,635	299,206	433,841	PERHAM TIF	0	237,068	237,068
				HENNING TIF	0	3,363	3,363
				NEW YORK MILLS TIF	0	44,702	44,702
				OTTERTAIL TIF	0	4,108	4,108
					207,392	1,203,107	1,410,498
<u>NOBLES</u>				<u>PENNINGTON</u>			
KANARANZI-LITTLE ROCK WS	57,073	0	57,073	MIDDLE RIVER-SNAKE RIVER	6,115	0	6,115
HERON LAKE WATERSHED DIST	83,503	0	83,503	RED LAKE WATERSHED DIST	234,216	0	234,216
OKABENA-CHEDA WATERSHED	80,020	0	80,020	REGION 1 REG DEV COMM	16,635	0	16,635
WORTHINGTON HRA	48,265	0	48,265	THIEF RIVER FALLS TIF	0	20,888	20,888
REGION 8 REG DEV COMM	34,304	0	34,304		256,966	20,888	277,854
WORTHINGTON TIF	0	386,452	386,452				
ADRIAN TIF	0	4,249	4,249	<u>PINE</u>			
	303,165	390,701	693,866	NORTH PINE CO HOSPITAL	225,006	0	225,006
				EAST CENTRAL REG DEV COMM	36,270	0	36,270
				MOOSE LAKE-WINDEMERE AREA	23,689	0	23,689
<u>NORMAN</u>				SANDSTONE TIF	0	6,305	6,305
SANDHILL WATERSHED DIST	4,046	0	4,046	HINCKLEY TIF	0	188,193	188,193
WILD RICE WATERSHED DIST	306,033	0	306,033	PINE CITY TIF	0	96,301	96,301
REGION 1 REG DEV COMM	13,220	0	13,220		284,965	290,799	575,764
HALSTAD TIF	0	14,285	14,285				
	323,299	14,285	337,584				
<u>OLMSTED</u>							
ROCHESTER TIF	0	3,485,999	3,485,999				
STEWARTVILLE TIF	0	255,229	255,229				
BYRON TIF	0	26,729	26,729				

TABLE 38 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 2002
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>PIPESTONE</u>				<u>RAMSEY(continued)</u>			
REGION 8 REG DEV COMM	16,968	0	16,968	ST PAUL HRA	604,050	0	604,050
PIPESTONE TIF	0	134,800	134,800	NORTH SUBURBAN HOSPITAL	77,628	0	77,628
EDGERTON TIF	0	13,869	13,869	RAMSEY REGIONAL RAILROAD	255,928	0	255,928
	16,968	148,669	165,637	METRO COUNCIL	2,583,277	1,500,913	4,084,190
				METRO MOSQUITO CONTROL	1,370,283	0	1,370,283
<u>POLK</u>				REG TRANSIT BOARD DIST	0	4,228,149	4,228,149
MIDDLE RIVER-SNAKE RIVER	78,641	0	78,641	ST PAUL PORT AUTHORITY	0	970,033	970,033
RED LAKE WATERSHED DIST	582,600	0	582,600	ST PAUL TIF	0	17,270,740	17,270,740
SANDHILL WATERSHED DIST	177,458	0	177,458	NORTH ST PAUL TIF	0	212,000	212,000
WILD RICE WATERSHED DIST	6,944	0	6,944	FALCON HEIGHTS TIF	0	143,509	143,509
REGION 1 REG DEV COMM	52,432	0	52,432	ROSEVILLE TIF	0	3,338,147	3,338,147
HUNTSVILLE TIF	0	30,704	30,704	NEW BRIGHTON TIF	0	2,429,903	2,429,903
FISHER TIF	0	2,156	2,156	WHITE BEAR LAKE TIF	0	931,998	931,998
POLK CO AMBULANCE DIST	58,777	0	58,777	ST ANTHONY TIF	0	416,974	416,974
CROOKSTON TIF	0	386,293	386,293	VADNAIS HEIGHTS TIF	0	1,382,116	1,382,116
EAST GRAND FORKS TIF	0	231,098	231,098	MAPLEWOOD TIF	0	407,441	407,441
FOSSTON TIF	0	128,583	128,583	LAUDERDALE TIF	0	134,215	134,215
	956,852	778,834	1,735,686	MOUNDSVIEW TIF	0	1,659,815	1,659,815
				LITTLE CANADA TIF	0	242,428	242,428
<u>POPE</u>				SHOREVIEW TIF	0	1,363,621	1,363,621
NO FORK-CROW RIVER WTRSHD	13,201	0	13,201	ARDEN HILLS TIF	0	450,865	450,865
SAUK RIVER WATERSHED	1,968	0	1,968	WHITE BEAR TWP TIF	0	836,338	836,338
GLACIAL RIDGE HOSPITAL	244,991	0	244,991		7,816,191	37,974,641	45,790,832
WESTERN POPE CO HOSPITAL	308,502	0	308,502				
FARWELL-KENSINGTON SAN DIST	1,600	0	1,600	<u>RED LAKE</u>			
STARBUCK TIF	0	25,784	25,784	RED LAKE WATERSHED DIST	96,115	0	96,115
GLENWOOD TIF	0	55,807	55,807	REGION 1 REG DEV COMM	6,706	0	6,706
	570,262	81,591	651,853	BROOKS TIF	0	8,835	8,835
				RED LAKE FALLS TIF	0	19,285	19,285
<u>RAMSEY</u>					102,821	28,120	130,941
RAMSEY-WASHINGTON METRO	1,324,371	55,436	1,379,807				
RICE CREEK WATERSHED DIST	741,789	0	741,789	<u>REDWOOD</u>			
VALLEY BRANCH WATERSHED	19,622	0	19,622	REGION 8 REG DEV COMM	32,328	0	32,328
CAPITOL REGION WATERSHED	810,477	0	810,477	REDWOOD FALLS TIF	0	138,059	138,059
MIDDLE MISSISSIPPI WATERSHED	13,026	0	13,026	WABASSO TIF	0	34,059	34,059
ST ANTHONY HRA	15,740	0	15,740	MORGAN TIF	0	4,679	4,679
					32,328	176,797	209,125

TABLE 38 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 2002
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>RENVILLE</u>				<u>ROSEAU (continued)</u>			
BUFFALO CREEK WATERSHED	34,317	0	34,317	WARROAD TIF	0	94,770	94,770
HIGH ISLAND WATERSHED	7,884	0	7,884		360,091	148,983	509,074
RENVILLE COUNTY HRA	202,090	0	202,090				
OLIVIA HRA	10,642	0	10,642	<u>ST LOUIS</u>			
REGION 6E REG DEV COMM	42,650	0	42,650	DULUTH HRA	1,219,477	0	1,219,477
BUFFALO LAKE TIF	0	72,382	72,382	HIBBING HRA	48,295	0	48,295
SACRED HEART TIF	0	2,514	2,514	MT IRON HRA	14,934	0	14,934
BIRD ISLAND TIF	0	5,804	5,804	ST LOUIS CO HRA	176,797	0	176,797
OLIVIA TIF	0	158,729	158,729	VIRGINIA HRA	32,694	0	32,694
MORTON TIF	0	3,334	3,334	COOK COMMUNITY HOSPITAL	224,479	0	224,479
RENVILLE TIF	0	241,783	241,783	ARROWHEAD REG DEV COMM	207,169	0	207,169
	297,583	484,546	782,129	CHISHOLM TIF	0	10,688	10,688
				ORR TIF	0	15,053	15,053
<u>RICE</u>				COOK TIF	0	6,748	6,748
FARIBAULT HRA	100,283	0	100,283	BUHL TIF	0	30,163	30,163
NORTHFIELD HRA	93,002	0	93,002	TOWER TIF	0	6,811	6,811
RICE COUNTY HOSP DIST #1	168,006	0	168,006	CRANE LAKE WATER-SANITARY	19,874	0	19,874
FARIBAULT EDA	126,270	0	126,270	DULUTH NO SHORE SANITARY	128,645	0	128,645
NORTHFIELD TIF	0	360,799	360,799	ST LOUIS REGIONAL RR	582,868	0	582,868
FARIBAULT TIF	0	773,374	773,374	FLOODWOOD AREA AMBULANCE	24,979	0	24,979
DUNDAS TIF	0	213,229	213,229	MT IRON TIF	0	145,285	145,285
	487,561	1,347,402	1,834,963	DULUTH TIF	0	5,993,647	5,993,647
				EVELETH TIF	0	40,108	40,108
<u>ROCK</u>				PROCTOR TIF	0	98,218	98,218
KANARANZI-LITTLE ROCK WS	3,829	0	3,829	VIRGINIA DEV DIST TIF	0	405,617	405,617
REGION 8 REG DEV COMM	17,985	0	17,985	AURORA TIF	0	11,165	11,165
LUVERNE TIF	0	241,311	241,311	HIBBING TIF	0	119,780	119,780
HILLS TIF	0	1,935	1,935	ELY TIF	0	106,955	106,955
	21,814	243,246	265,060	HOYT LAKES TIF	0	1,608	1,608
				JOINT EAST RANGE EDA TIF	0	63,644	63,644
<u>ROSEAU</u>				HERMANTOWN TIF	0	193,364	193,364
RED LAKE WATERSHED DIST	91	0	91	BIWABIK TIF	0	41,446	41,446
ROSEAU RIVER WATERSHED	284,572	0	284,572		2,680,211	7,290,300	9,970,511
TWO RIVERS WATERSHED DIST	56,134	0	56,134				
REGION 1 REG DEV COMM	19,294	0	19,294				
ROSEAU TIF	0	54,213	54,213				

TABLE 38
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 2002

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>SCOTT</u>				<u>SIBLEY(continued)</u>			
PRIOR LAKE-SPRING LAKE WS	522,442	0	522,442	GAYLORD TIF	0	175,907	175,907
LOWER MN RIVER WATERSHED	67,070	0	67,070	ARLINGTON TIF	0	31,944	31,944
SCOTT COUNTY HRA	883,174	0	883,174	HENDERSON TIF	0	24,123	24,123
REGION 9 REG DEV COMM	4,471	0	4,471	WINTHROP TIF	0	78,033	78,033
CEDAR LK WATER & SANITARY	16,987	0	16,987	GIBBON TIF	0	10,768	10,768
METRO COUNCIL	615,672	226,433	842,105		181,003	320,775	501,778
METRO MOSQUITO CONTROL	286,712	0	286,712				
REG TRANSIT BOARD DIST	0	575,421	575,421	<u>STEARNS</u>			
SHAKOPEE EDA	14,483	0	14,483	NO FORK-CROW RIVER WTRSHD	222,048	0	222,048
SCOTT CO WATER MGMT ORG	148,095	0	148,095	CLEARWATER RIVER WTRSHED	37,332	0	37,332
NEW PRAGUE CITY TIF	0	124,005	124,005	SAUK RIVER WATERSHED	270,139	0	270,139
JORDAN TIF	0	143,579	143,579	SOUTH TWO RIVER WTRSHED	73,508	0	73,508
SHAKOPEE TIF	0	1,020,161	1,020,161	ST CLOUD HRA	238,086	0	238,086
SAVAGE TIF	0	1,195,742	1,195,742	STEARNS COUNTY HRA	247,687	0	247,687
PRIOR LAKE TIF	0	170,261	170,261	GLACIAL RIDGE HOSPITAL	12,536	0	12,536
BELLE PLAINE TIF	0	248,060	248,060	ST JOSEPH CITY TIF	0	16,071	16,071
	2,559,106	3,703,662	6,262,768	ST MARTIN TIF	0	16,154	16,154
				HOLDINGFORD TIF	0	6,683	6,683
<u>SHERBURNE</u>				RICHMOND TIF	0	22,293	22,293
ELK RIVER HRA	130,655	0	130,655	BELGRADE TIF	0	8,033	8,033
ST CLOUD HRA	16,623	0	16,623	MEIRE GROVE TIF	0	10,328	10,328
MONTICELLO-BIG LAKE HOSP	297,780	8,956	306,736	FREEPORT TIF	0	4,437	4,437
SHERBURNE COUNTY TIF	0	12,514	12,514	ST CLOUD METRO TRANSIT	555,519	0	555,519
BECKER ECON DEV DIST	136,310	0	136,310	KIMBALL TIF	0	26,707	26,707
ELK RIVER ECON DEV DIST	180,781	0	180,781	BROOTEN TIF	0	37,672	37,672
ST CLOUD MET TRANS ANNEX	28,541	0	28,541	COLD SPRING TIF	0	64,134	64,134
BECKER TIF	0	580,248	580,248	SARTELL TIF	0	13,950	13,950
BIG LAKE TIF	0	216,698	216,698	ST CLOUD TIF	0	2,195,784	2,195,784
ELK RIVER TIF	0	596,739	596,739	ALBANY TIF	0	218,375	218,375
ZIMMERMAN TIF	0	162,333	162,333	EDEN VALLEY TIF	0	3,659	3,659
	790,690	1,577,488	2,368,178	STEARNS COUNTY HRA TIF	0	92,426	92,426
				WAITE PARK TIF	0	1,313,387	1,313,387
<u>SIBLEY</u>				SAUK CENTRE TIF	0	454,201	454,201
BUFFALO CREEK WATERSHED	1,652	0	1,652	MELROSE TIF	0	28,491	28,491
HIGH ISLAND WATERSHED	54,561	0	54,561	PAYNESVILLE TIF	0	70,420	70,420
SOUTH CENTRAL HRA	101,059	0	101,059	AVON TIF	0	208,421	208,421
REGION 9 REG DEV COMM	23,731	0	23,731		1,656,855	4,811,626	6,468,481

TABLE 38 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 2002
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>STEELE</u>				<u>TRAVERSE</u>			
OWATONNA HRA	120,047	0	120,047	BOIS DE SIOUX WATERSHED	249,256	0	249,256
MEDFORD TIF	0	38,123	38,123	UPPER MN RIVER WATERSHED	10,155	0	10,155
BLOOMING PRAIRIE TIF	0	6,270	6,270	WHEATON TIF	0	3,446	3,446
OWATONNA TIF	0	421,616	421,616		259,411	3,446	262,857
	120,047	466,009	586,056				
<u>STEVENS</u>				<u>WABASHA</u>			
BOIS DE SIOUX WATERSHED	52,583	0	52,583	BEAR VALLEY WATERSHED	4,210	0	4,210
UPPER MN RIVER WATERSHED	530	0	530	SE MN MULTI COUNTY HRA	68,823	0	68,823
STEVENS COUNTY HRA	47,969	0	47,969	KELLOGG TIF	0	2,379	2,379
MORRIS HRA	18,878	0	18,878	ELGIN TIF	0	20,794	20,794
MORRIS TIF	0	146,623	146,623	LAKE CITY TIF	0	136,706	136,706
CHOKIO TIF	0	2,008	2,008	PLAINVIEW TIF	0	40,444	40,444
	119,960	148,631	268,591	WABASHA CITY TIF	0	133,942	133,942
				WABASHA CO TIF	0	8,882	8,882
					73,033	343,147	416,180
<u>SWIFT</u>				<u>WADENA</u>			
UPPER MN RIVER WATERSHED	7,011	0	7,011	WADENA HRA	14,841	0	14,841
UPPER MINN VALLEY RDC	45,940	0	45,940	REGION 5 REG DEV COMM	8,713	0	8,713
TORNING TIF	0	140,606	140,606	SEBEKA TIF	0	34,850	34,850
MURDOCK TIF	0	14,377	14,377	STAPLES TIF	0	4,369	4,369
APPLETON TIF	0	33,927	33,927	WADENA TIF	0	192,651	192,651
BENSON TIF	0	178,024	178,024	MENAHGA TIF	0	9,240	9,240
	52,951	366,934	419,885	VERNDALE TIF	0	14,760	14,760
					23,554	255,870	279,424
<u>TODD</u>				<u>WASECA</u>			
SAUK RIVER WATERSHED	20,043	0	20,043	SOUTH CENTRAL HRA	68,489	0	68,489
REGION 5 REG DEV COMM	15,997	0	15,997	REGION 9 REG DEV COMM	29,177	0	29,177
CLARISSA TIF	0	16,817	16,817	WASECA TIF	0	146,107	146,107
OSAKIS TIF	0	20,628	20,628	WALDORF TIF	0	1,722	1,722
LONG PRAIRIE TIF	0	171,505	171,505		97,666	147,829	245,495
STAPLES TIF	0	4,029	4,029				
BROWERVILLE TIF	0	29,954	29,954				
	36,040	242,933	278,973				

TABLE 38 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 2002
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>WASHINGTON</u>				<u>WILKIN</u>			
CARNELIAN-MARINE WTRSHED	287,676	0	287,676	BUFFALO-RED RIVER WTRSHED	61,546	0	61,546
SOUTH WASHINGTON WATERSHD	1,295,093	0	1,295,093	BOIS DE SIOUX WATERSHED	124,720	0	124,720
RAMSEY-WASHINGTON METRO	417,863	17,491	435,354	BRECKENRIDGE TIF	0	66,775	66,775
RICE CREEK WATERSHED DIST	189,359	0	189,359		186,266	66,775	253,041
VALLEY BRANCH WATERSHED	591,099	0	591,099				
BROWNS CREEK WATERSHD DST	342,244	0	342,244	<u>WINONA</u>			
COMFORT LAKE WATERSHED	171,999	0	171,999	STOCKTON-ROLLINGSTONE WS	5,000	0	5,000
HASTINGS HRA	196	0	196	SE MN MULTI COUNTY HRA	116,459	0	116,459
WASHINGTON COUNTY HRA	1,592,928	0	1,592,928	STOCKTON TIF	0	4,975	4,975
HUGO TIF	0	163,643	163,643	WINONA PORT AUTHORITY	0	54,991	54,991
METRO COUNCIL	1,523,796	560,261	2,084,057	WINONA PORT AUTH TIF	0	494,214	494,214
METRO MOSQUITO CONTROL	707,168	0	707,168	ST CHARLES TIF	0	65,789	65,789
REG TRANSIT BOARD DIST	0	1,558,288	1,558,288	GOODVIEW TIF	0	71,500	71,500
WASHINGTON CO REGIONAL RR	184,353	0	184,353	LEWISTON TIF	0	41,347	41,347
WOODBURY EDA	325,010	0	325,010		121,459	732,816	854,275
FOREST LAKE TIF	0	602,976	602,976				
WASHINGTON CO TIF	0	642,325	642,325	<u>WRIGHT</u>			
MAHTOMEDI TIF	0	356,065	356,065	CLEARWATER RIVER WTRSHED	93,154	0	93,154
WOODBURY TIF	0	183,451	183,451	MONTICELLO-BIG LAKE HOSP	563,193	0	563,193
ST PAUL PARK TIF	0	300,031	300,031	ST MICHAEL EDA	84,982	0	84,982
STILLWATER TIF	0	1,539,326	1,539,326	HANOVER EDA	15,303	0	15,303
NEWPORT TIF	0	361,190	361,190	ALBERTVILLE TIF	0	106,507	106,507
COTTAGE GROVE TIF	0	188,904	188,904	MONTICELLO TIF	0	765,666	765,666
OAKDALE TIF	0	1,958,280	1,958,280	DELANO TIF	0	167,519	167,519
BAYPORT TIF	0	131,734	131,734	BUFFALO TIF	0	773,993	773,993
AFTON TIF	0	2,634	2,634	COKATO TIF	0	96,685	96,685
LANDFALL TIF	0	34,710	34,710	ANNANDALE TIF	0	242,496	242,496
	7,628,784	8,601,309	16,230,093	MONTROSE TIF	0	18,497	18,497
				ROCKFORD TIF	0	371,845	371,845
<u>WATONWAN</u>				MAPLE LAKE TIF	0	71,187	71,187
SOUTH CENTRAL HRA	74,444	0	74,444	HOWARD LAKE TIF	0	109,334	109,334
REGION 9 REG DEV COMM	17,283	0	17,283	ST MICHAEL TIF	0	175,794	175,794
BUTTERFIELD TIF	0	4,683	4,683		756,632	2,899,523	3,656,155
MADELIA TIF	0	53,053	53,053				
	91,727	57,736	149,463				

TABLE 38 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 2002
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	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>YELLOW MEDICINE</u>			
LAC QUI PARLE-YELLOW BANK	22,104	0	22,104
YELLOW MEDICINE RIVER	32,731	0	32,731
UPPER MINN VALLEY RDC	65,539	0	65,539
GRANITE FALLS TIF	0	107,891	107,891
CANBY TIF	0	37,184	37,184
	<u>120,374</u>	<u>145,075</u>	<u>265,449</u>
 <u>STATEWIDE TOTAL</u>	 110,257,547	 288,485,126	 398,742,672

TABLE 39
STATE NET TAX CAPACITY VALUES AND LEVIES BY COUNTY
TAXES PAYABLE 2002

COUNTY	STATE NTC VALUE	STATE NTC TAX	TRANSMISSION LINE VALUE	STATE TAX	DISTRIBUTION LINE VALUE	STATE TAX	TOTAL STATE TAX
AITKIN	2,932,157	1,698,747	32,890	19,054	0	0	1,717,801
ANOKA	47,488,135	27,511,304	508	294	178	103	27,511,701
BECKER	4,307,340	2,495,373	20,072	11,628	15,870	9,194	2,516,195
BELTRAMI	4,239,657	2,456,164	22,180	12,850	30,778	17,831	2,486,845
BENTON	4,748,805	2,751,127	32,354	18,743	2,824	1,636	2,771,506
BIG STONE	358,516	207,699	12,258	7,101	916	531	215,331
BLUE EARTH	9,979,122	5,781,163	44,566	25,818	10,434	6,044	5,813,025
BROWN	2,714,607	1,572,657	1,544	894	1,150	666	1,574,217
CARLTON	4,874,354	2,823,862	95,361	55,245	27,002	15,643	2,894,750
CARVER	12,230,072	7,085,248	73,922	42,825	10,566	6,121	7,134,194
CASS	9,610,645	5,567,758	61,604	35,689	8,656	5,015	5,608,462
CHIPPEWA	1,330,709	770,925	11,370	6,587	2,750	1,593	779,105
CHISAGO	3,996,490	2,315,283	88,538	51,294	18,938	10,972	2,377,549
CLAY	3,956,298	2,292,002	18,911	10,956	2,780	1,611	2,304,569
CLEARWATER	2,449,265	1,418,935	6,522	3,778	114	66	1,422,779
COOK	2,922,901	1,693,325	43,208	25,032	0	0	1,718,357
COTTONWOOD	1,393,193	807,118	1,407	815	2,197	1,273	809,206
CROW WING	19,069,042	11,047,275	70,394	40,781	6,354	3,681	11,091,737
DAKOTA	76,508,874	44,323,886	31,188	18,068	1,488	862	44,342,816
DODGE	1,086,126	629,224	15,202	8,807	16,748	9,703	647,734
DOUGLAS	6,852,185	3,969,680	24,110	13,967	20,072	11,628	3,995,275
FARIBAULT	1,233,770	714,762	189	110	16,032	9,288	724,160
FILLMORE	1,379,094	798,955	0	0	3,722	2,156	801,111
FREEBORN	3,791,027	2,196,257	1,813	1,050	21,694	12,568	2,209,875
GOODHUE	7,597,437	4,401,425	41,460	24,020	5,644	3,270	4,428,715
GRANT	537,100	311,160	19,324	11,194	7,752	4,490	326,844
HENNEPIN	395,780,331	229,287,355	36,834	21,339	2,830	1,639	229,310,333
HOUSTON	1,193,346	691,340	5,792	3,356	328	190	694,886
HUBBARD	4,673,224	2,707,337	38,450	22,274	0	0	2,729,611
ISANTI	2,346,521	1,359,411	0	0	0	0	1,359,411
ITASCA	8,776,990	5,084,773	119,094	68,995	908	526	5,154,294
JACKSON	1,223,081	708,567	0	0	2,066	1,196	709,763
KANABEC	842,084	487,844	0	0	0	0	487,844
KANDIYOHI	5,015,966	2,905,899	21,002	12,167	2,626	1,521	2,919,587
KITSON	2,132,427	1,235,378	18,854	10,922	1,790	1,037	1,247,337
KOOCHICHING	2,132,301	1,235,305	367,576	212,948	0	0	1,448,253
LAC QUI PARLE	513,826	297,680	9,026	5,229	8,682	5,030	307,939
LAKE	2,098,978	1,216,005	23,980	13,892	2,042	1,183	1,231,080
LAKE OF THE WO	606,473	351,347	153,024	88,651	0	0	439,998
LE SUEUR	2,479,116	1,436,227	10,386	6,017	13,772	7,979	1,450,223
LINCOLN	955,534	553,571	9,702	5,620	2,366	1,370	560,561
LYON	4,167,065	2,414,108	7,414	4,295	9,038	5,236	2,423,639
MCLEOD	3,605,627	2,088,845	5,486	3,178	5,612	3,251	2,095,274
MAHNOMEN	592,520	343,265	5,094	2,951	1,242	720	346,936
MARSHALL	2,130,007	1,233,978	5,077	2,941	2,134	1,236	1,238,155

TABLE 39
STATE NET TAX CAPACITY VALUES AND LEVIES BY COUNTY
TAXES PAYABLE 2002

COUNTY	STATE NTC VALUE	STATE NTC TAX	TRANSMISSION LINE		DISTRIBUTION LINE		TOTAL STATE TAX
			VALUE	STATE TAX	VALUE	STATE TAX	
MARTIN	3,030,859	1,755,869	0	0	6,354	3,681	1,759,550
MEEKER	1,696,249	982,690	2,244	1,300	1,362	789	984,779
MILLE LACS	2,079,750	1,204,866	0	0	0	0	1,204,866
MORRISON	3,237,303	1,875,470	63,146	36,582	46,220	26,777	1,938,829
MOWER	3,179,152	1,841,775	216	124	13,063	7,489	1,849,388
MURRAY	885,329	512,898	7,189	4,165	2,987	1,730	518,793
NICOLLET	3,533,570	2,047,103	3,034	1,758	1,890	1,095	2,049,956
NOBLES	2,073,488	1,201,233	3,532	2,046	2,225	1,289	1,204,568
NORMAN	350,420	203,009	5,800	3,360	2,040	1,182	207,551
OLMSTED	22,553,406	13,065,866	2,338	1,340	5,672	3,252	13,070,458
OTTER TAIL	9,052,900	5,244,620	63,942	37,044	90,703	52,547	5,334,211
PENNINGTON	1,494,148	865,604	0	0	548	318	865,922
PINE	3,263,930	1,890,895	33,682	19,513	18,152	10,516	1,920,924
PIPESTONE	973,413	563,927	3,666	2,124	4,078	2,363	568,414
POLK	3,486,374	2,019,763	38,440	22,269	13,888	8,046	2,050,078
POPE	1,047,327	606,749	25,828	14,963	1,900	1,101	622,813
RAMSEY	113,592,436	65,809,499	50,972	29,530	180	104	65,839,133
RED LAKE	758,589	439,472	9,466	5,484	598	346	445,302
REDWOOD	1,143,864	662,678	7,778	4,506	7,758	4,494	671,678
RENVILLE	2,044,860	1,184,649	3,648	2,113	2,978	1,725	1,188,487
RICE	6,006,295	3,479,623	32,048	18,566	10,354	5,998	3,504,187
ROCK	712,367	412,695	20,753	12,022	1,631	944	425,661
ROSEAU	1,434,719	831,172	82,446	47,763	36	21	878,956
ST LOUIS	26,224,267	15,151,326	329,101	190,658	56,136	32,521	15,374,505
SCOTT	16,578,700	9,604,542	10,618	6,151	795	461	9,611,154
SHERBURNE	11,179,973	6,476,910	32,014	18,547	2,628	1,522	6,496,979
SIBLEY	883,903	512,074	3,780	2,190	2,686	1,556	515,820
STEARNS	20,816,684	12,059,731	132,734	76,896	17,330	10,040	12,146,667
STEELE	5,264,969	3,050,153	6,012	3,482	18,226	10,558	3,064,193
STEVENS	1,131,299	655,398	20,164	11,681	4,600	2,664	669,743
SWIFT	1,669,394	967,131	21,632	12,532	4,512	2,613	982,276
TODD	1,650,915	956,435	25,510	14,778	54,958	31,838	1,003,051
TRAVERSE	504,627	292,347	2,902	1,681	1,580	915	294,943
WABASHA	1,692,113	980,295	49,806	28,854	20,725	12,007	1,021,156
WADENA	1,196,271	693,036	13,963	8,074	1,362	789	701,899
WASECA	1,603,404	928,900	9,758	5,653	23,058	13,358	947,911
WASHINGTON	33,763,249	19,560,064	271,086	157,048	10,542	6,107	19,723,219
WATOWAN	804,117	465,850	0	0	4,994	2,893	468,743
WILKIN	516,159	299,027	9,596	5,559	1,301	753	305,339
WINONA	5,366,368	3,108,899	31,990	18,532	10,144	5,876	3,133,307
WRIGHT	12,376,664	7,170,173	56,104	32,503	12,554	7,273	7,209,949
YELLOW MED	740,881	429,217	15,936	9,234	5,680	3,292	441,743
STATEWIDE	1,010,447,043	585,343,182	3,110,560	1,802,000	778,523	450,902	587,596,084

Note: The state tax applies to the net tax capacity of seasonal recreational (excluding the first 40% of non-commercial), commercial, industrial, public utility, railroad and mineral property for taxes payable 2002. The state rate was 57.933%.

ESTIMATED DISTRIBUTION OF THE GROSS TAX PAYABLE IN 2002 BY USE CLASS STATEWIDE

Total = \$4,948,355,476

Real Property

Personal Property

	Agricultural	\$426,180,706		Non-Agricultural	\$4,378,937,274		Personal Property	\$143,237,222
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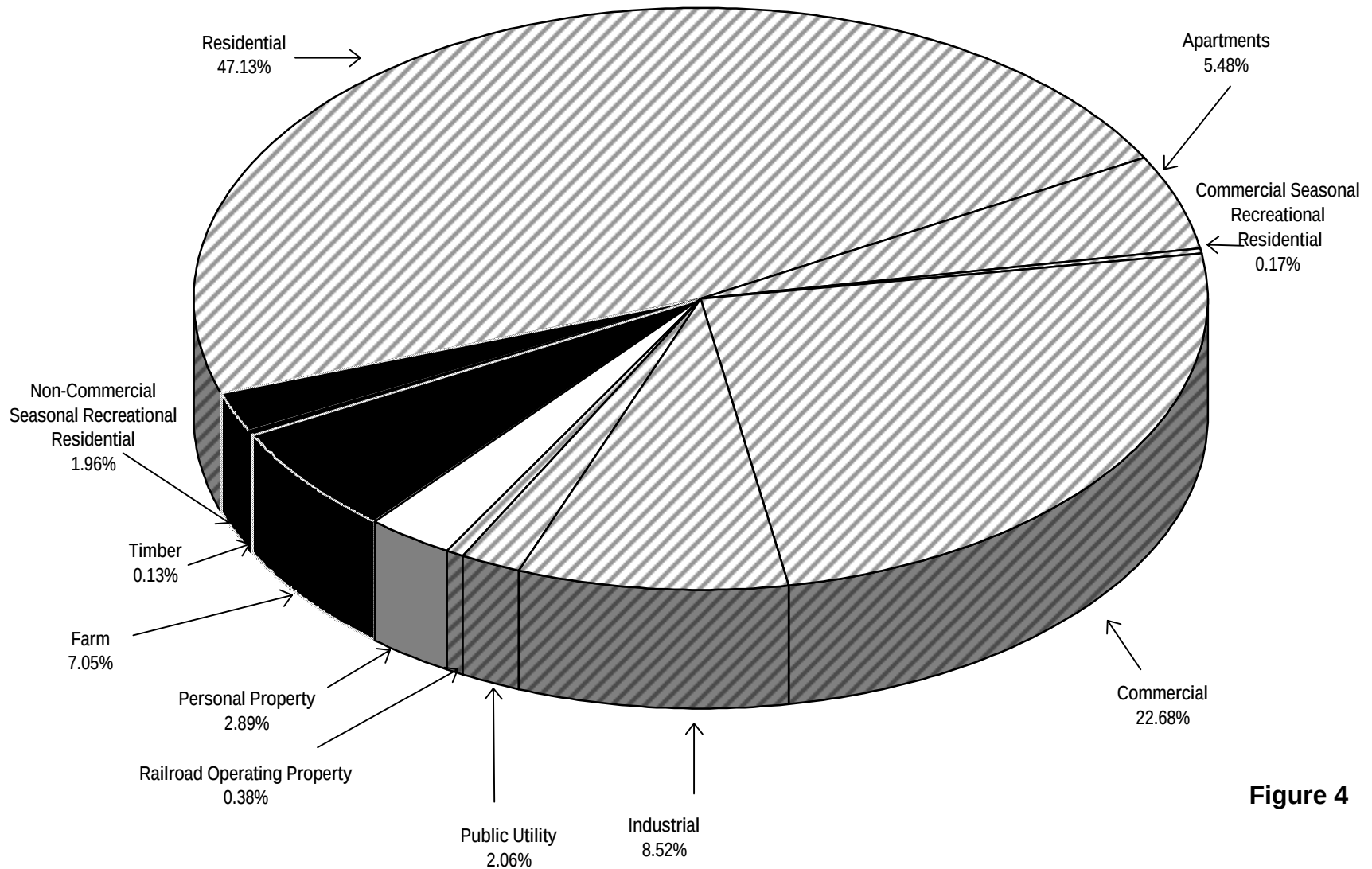


Figure 4

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

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	1,121,159	1,316,149	2,692,707	1,466,327	2,750,359	1,438,678
Non-homestead	273,250	472,812	879,326	264,611	378,722	764,153
Total	1,394,409	1,788,961	3,572,033	1,730,938	3,129,081	2,202,831
Timber	549,460	3,624	282,482	298,021	40,074	0
Seas/Rec. Residential	6,161,137	276,737	4,611,075	1,917,931	152,168	241,820
Total Agricultural	8,105,006	2,069,322	8,465,590	3,946,890	3,321,323	2,444,651
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	4,572,885	138,920,103	8,747,550	9,574,458	10,413,963	1,199,365
Non-homestead	222,417	6,026,012	868,815	990,212	787,292	127,198
Total	4,795,302	144,946,115	9,616,365	10,564,670	11,201,255	1,326,563
Apartments	158,259	12,074,963	432,379	823,940	2,442,680	53,270
Seas/Rec. Commercial	111,636	260,310	179,112	155,985	32,055	7,944
Commercial Land & Buildings	947,345	47,105,022	3,480,728	5,057,738	4,676,159	321,774
Industrial Land & Buildings	196,701	33,360,648	675,871	344,587	3,182,055	29,951
Public Utility	77,471	910,576	141,390	439,098	492,949	103,392
Mineral	0	0	0	0	0	0
Railroad Operating Property	102,084	864,969	251,709	97,778	249,937	113,808
Total Non-Agricultural	6,390,267	239,522,603	14,777,554	17,483,796	22,277,090	1,963,057
TOTAL REAL PROPERTY	14,495,273	241,591,925	23,243,144	21,430,686	25,598,413	4,407,708
TOTAL PERSONAL PROPERTY	267,936	6,536,180	411,630	1,824,165	1,055,764	150,650
TOTAL REAL & PERS. PROPERTY	14,763,209	248,128,105	23,654,774	23,254,851	26,654,177	4,558,358
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	4,481,354	2,797,401	1,246,582	2,789,074	772,651	2,434,120
Non-homestead	2,132,642	1,399,954	130,245	813,933	174,615	1,455,419
Total	6,613,996	4,197,355	1,376,827	3,603,007	947,266	3,889,539
Timber	0	0	310,701	0	303,297	0
Seas/Rec. Residential	67,932	0	850,311	153,332	11,405,095	2,846
Total Agricultural	6,681,928	4,197,355	2,537,839	3,756,339	12,655,658	3,892,385
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	13,988,425	7,677,785	12,168,420	48,646,962	8,290,814	3,242,753
Non-homestead	1,332,245	452,617	721,576	2,329,531	907,431	303,598
Total	15,320,670	8,130,402	12,889,996	50,976,493	9,198,245	3,546,351
Apartments	2,324,520	388,562	448,791	1,796,696	229,522	229,911
Seas/Rec. Commercial	8,154	2,362	41,407	79,368	1,173,231	0
Commercial Land & Buildings	11,889,373	3,207,175	2,605,884	12,031,149	3,293,369	1,473,925
Industrial Land & Buildings	2,354,293	1,579,332	3,872,200	10,139,502	4,721	583,244
Public Utility	1,142,205	44,373	1,698,030	393,403	481,250	356,055
Mineral	0	0	0	0	0	0
Railroad Operating Property	152,500	70,890	321,820	39,639	144,631	98,600
Total Non-Agricultural	33,191,715	13,423,096	21,878,128	75,456,398	14,524,969	6,288,086
TOTAL REAL PROPERTY	39,873,643	17,620,451	24,415,967	79,212,737	27,180,627	10,180,471
TOTAL PERSONAL PROPERTY	1,248,458	141,599	2,104,307	1,422,125	1,586,579	460,871
TOTAL REAL & PERS. PROPERTY	41,122,101	17,762,050	26,520,274	80,634,862	28,767,206	10,641,342

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
<u>AGRICULTURAL</u>						
Farm						
Homestead	3,727,406	3,487,152	1,368,016	16,880	2,646,573	955,921
Non-homestead	529,752	2,109,112	293,488	506	1,861,034	121,531
Total	4,257,158	5,596,264	1,661,504	17,386	4,507,607	1,077,452
Timber	1,975	2,390	98,489	56,149	0	528,414
Seas/Rec. Residential	818,912	45,060	325,045	3,942,226	6,468	16,883,215
Total Agricultural	5,078,045	5,643,714	2,085,038	4,015,761	4,514,075	18,489,081
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	22,281,166	13,874,395	1,479,737	1,915,761	2,465,668	17,694,134
Non-homestead	1,594,192	736,637	113,086	130,969	280,319	1,767,666
Total	23,875,358	14,611,032	1,592,823	2,046,730	2,745,987	19,461,800
Apartments	844,176	1,646,011	95,278	49,532	139,135	766,775
Seas/Rec. Commercial	90,742	17,836	965	396,712	0	1,240,228
Commercial Land & Buildings	4,259,977	5,059,433	476,110	653,235	877,506	13,188,300
Industrial Land & Buildings	705,323	1,277,193	60,708	0	766,433	651,353
Public Utility	877,581	50,769	3,012,927	18,039	45,232	383,759
Mineral	0	0	0	0	0	1,422
Railroad Operating Property	14,229	592,961	75,047	7,221	37,025	173,138
Total Non-Agricultural	30,686,316	23,255,235	5,313,858	3,171,469	4,611,318	35,866,775
TOTAL REAL PROPERTY	35,764,361	28,898,949	7,398,896	7,187,230	9,125,393	54,355,856
TOTAL PERSONAL PROPERTY	1,622,712	760,629	1,607,956	157,044	916,005	1,053,217
TOTAL REAL & PERS. PROPERTY	37,387,073	29,659,578	9,006,852	7,344,274	10,041,398	55,409,073
	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
<u>AGRICULTURAL</u>						
Farm						
Homestead	2,918,576	3,374,114	1,959,413	2,881,162	3,782,507	3,552,872
Non-homestead	1,303,507	1,309,869	446,651	2,183,562	1,405,577	1,729,163
Total	4,222,083	4,683,983	2,406,064	5,064,724	5,188,084	5,282,035
Timber	0	0	14,465	0	4,166	0
Seas/Rec. Residential	48,065	0	4,077,439	19,251	123,521	3,642
Total Agricultural	4,270,148	4,683,983	6,497,968	5,083,975	5,315,771	5,285,677
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	196,485,411	6,137,220	9,760,333	2,704,467	5,027,400	7,073,244
Non-homestead	8,776,140	343,206	921,509	267,980	526,905	393,904
Total	205,261,551	6,480,426	10,681,842	2,972,447	5,554,305	7,467,148
Apartments	22,472,013	253,242	834,891	114,821	325,462	328,717
Seas/Rec. Commercial	259,343	3,309	288,532	3,178	18,492	15,673
Commercial Land & Buildings	97,288,310	1,198,651	6,138,715	833,183	1,872,915	2,463,256
Industrial Land & Buildings	29,851,829	735,782	815,369	1,011,019	302,181	1,389,619
Public Utility	5,983,415	60,040	328,386	100,628	96,182	566,313
Mineral	0	0	0	0	0	0
Railroad Operating Property	599,742	27,887	50,870	122,601	0	135,691
Total Non-Agricultural	361,716,203	8,759,337	19,138,605	5,157,877	8,169,537	12,366,417
TOTAL REAL PROPERTY	365,986,351	13,443,320	25,636,573	10,241,852	13,485,308	17,652,094
TOTAL PERSONAL PROPERTY	9,367,995	372,376	532,356	251,051	395,412	1,578,150
TOTAL REAL & PERS. PROPERTY	375,354,346	13,815,696	26,168,929	10,492,903	13,880,720	19,230,244

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	6,259,193	1,678,413	2,159,490	2,347,117	755,280	3,457,986
Non-homestead	1,739,748	857,994	1,455,748	392,531	276,881	494,905
Total	7,998,941	2,536,407	3,615,238	2,739,648	1,032,161	3,952,891
Timber	33,791	0	0	2,555	281,131	20,280
Seas/Rec. Residential	242,377	227,290	218,705	192,810	5,051,075	470,943
Total Agricultural	8,275,109	2,763,697	3,833,943	2,935,013	6,364,367	4,444,114
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	19,183,211	1,439,129	703,539,255	6,051,480	5,848,269	12,557,988
Non-homestead	1,614,817	144,188	48,934,343	546,137	535,874	820,002
Total	20,798,028	1,583,317	752,473,598	6,597,617	6,384,143	13,377,990
Apartments	1,352,038	95,547	131,646,240	298,927	220,273	649,917
Seas/Rec. Commercial	117,840	18,422	207,167	20,124	300,215	48,823
Commercial Land & Buildings	7,160,788	625,329	555,015,191	1,459,774	2,102,679	3,953,272
Industrial Land & Buildings	3,279,633	0	201,227,926	164,636	1,067,651	415,895
Public Utility	13,890,696	34,971	9,624,427	96,702	187,500	237,535
Mineral	0	0	0	0	0	0
Railroad Operating Property	124,202	100,004	3,067,500	36,311	19,203	103,750
Total Non-Agricultural	46,723,225	2,457,590	1,653,262,049	8,674,091	10,281,664	18,787,182
TOTAL REAL PROPERTY	54,998,334	5,221,287	1,657,095,992	11,609,104	16,646,031	23,231,296
TOTAL PERSONAL PROPERTY	1,138,064	278,924	32,564,667	428,063	877,275	581,456
TOTAL REAL & PERS. PROPERTY	56,136,398	5,500,211	1,689,660,659	12,037,167	17,523,306	23,812,752
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>	<u>KOOCHICHING</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	678,709	3,843,774	1,889,699	3,799,483	867,603	366,690
Non-homestead	51,730	2,628,074	298,492	2,035,902	932,053	78,594
Total	730,439	6,471,848	2,188,191	5,835,385	1,799,656	445,284
Timber	538,767	0	78,587	11,529	2,817	69,751
Seas/Rec. Residential	5,624,106	46,564	778,794	2,372,413	51,633	454,482
Total Agricultural	6,893,312	6,518,412	3,045,572	8,219,327	1,854,106	969,517
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	16,369,155	2,093,617	4,043,011	14,552,796	675,266	2,705,423
Non-homestead	1,060,439	238,479	434,553	1,304,680	94,479	217,131
Total	17,429,594	2,332,096	4,477,564	15,857,476	769,745	2,922,554
Apartments	674,085	108,849	271,876	1,063,603	72,766	92,764
Seas/Rec. Commercial	447,274	6,856	22,921	114,371	1,828	29,312
Commercial Land & Buildings	5,008,301	992,803	968,381	5,598,150	300,838	900,033
Industrial Land & Buildings	2,215,975	566,037	288,311	1,410,082	4,552	1,610,224
Public Utility	7,898,697	193,948	3,770	113,965	1,268,922	191,766
Mineral	15,032	0	0	0	0	0
Railroad Operating Property	330,829	47,262	16,789	274,614	171,258	208,151
Total Non-Agricultural	34,019,787	4,247,851	6,049,612	24,432,261	2,589,909	5,954,804
TOTAL REAL PROPERTY	40,913,099	10,766,263	9,095,184	32,651,588	4,444,015	6,924,321
TOTAL PERSONAL PROPERTY	2,935,713	453,887	83,239	919,495	1,734,253	336,804
TOTAL REAL & PERS. PROPERTY	43,848,812	11,220,150	9,178,423	33,571,083	6,178,268	7,261,125

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
AGRICULTURAL						
Farm						
Homestead	1,914,404	10,187	309,177	2,794,749	1,279,523	2,215,672
Non-homestead	1,091,212	1,142	106,720	708,338	728,122	1,272,455
Total	3,005,616	11,329	415,897	3,503,087	2,007,645	3,488,127
Timber	0	200,790	136,702	0	0	0
Seas/Rec. Residential	4,072	2,646,178	722,886	773,216	91,686	1,771
Total Agricultural	3,009,688	2,858,297	1,275,485	4,276,303	2,099,331	3,489,898
NON-AGRICULTURAL						
Residential						
Homestead	1,153,275	4,031,428	1,152,634	8,480,677	1,080,572	5,941,621
Non-homestead	127,033	488,068	68,476	614,389	133,288	525,869
Total	1,280,308	4,519,496	1,221,110	9,095,066	1,213,860	6,467,490
Apartments	44,498	112,622	24,533	323,013	44,132	894,541
Seas/Rec. Commercial	2,175	255,850	112,288	70,121	5,702	2,317
Commercial Land & Buildings	268,911	1,248,607	394,814	1,613,165	277,415	3,309,015
Industrial Land & Buildings	427,710	259,462	176,672	1,455,214	67,681	2,267,359
Public Utility	39,278	196,918	29,349	115,761	670,871	540,834
Mineral	0	0	0	0	0	0
Railroad Operating Property	73,581	263,392	33,471	96,986	29,174	154,259
Total Non-Agricultural	2,136,461	6,856,347	1,992,237	12,769,326	2,308,835	13,635,815
TOTAL REAL PROPERTY	5,146,149	9,714,644	3,267,722	17,045,629	4,408,166	17,125,713
TOTAL PERSONAL PROPERTY	224,965	218,769	55,607	491,732	969,832	884,254
TOTAL REAL & PERS. PROPERTY	5,371,114	9,933,413	3,323,329	17,537,361	5,377,998	18,009,967
	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
AGRICULTURAL						
Farm						
Homestead	1,089,455	1,613,001	3,077,593	3,356,237	3,039,722	1,725,167
Non-homestead	514,920	1,565,714	2,489,994	980,888	1,144,550	206,276
Total	1,604,375	3,178,715	5,567,587	4,337,125	4,184,272	1,931,443
Timber	52,862	17,545	0	0	0	33,021
Seas/Rec. Residential	314,868	49,254	16,366	11,679	1,003,422	2,050,266
Total Agricultural	1,972,105	3,245,514	5,583,953	4,348,804	5,187,694	4,014,730
NON-AGRICULTURAL						
Residential						
Homestead	926,843	1,105,318	4,355,072	13,482,042	6,272,601	7,639,027
Non-homestead	96,419	89,886	376,370	617,674	549,721	810,290
Total	1,023,262	1,195,204	4,731,442	14,099,716	6,822,322	8,449,317
Apartments	42,917	65,873	247,594	1,315,362	215,629	417,961
Seas/Rec. Commercial	7,916	791	8,003	20,455	7,334	197,626
Commercial Land & Buildings	1,092,942	457,169	2,198,104	4,983,642	1,260,598	1,957,830
Industrial Land & Buildings	0	4,341	705,477	2,431,320	648,561	361,199
Public Utility	26,129	656,389	974,354	45,901	43,085	210,705
Mineral	0	0	0	0	0	0
Railroad Operating Property	55,396	143,376	89,355	24,056	104,364	0
Total Non-Agricultural	2,248,562	2,523,143	8,954,329	22,920,452	9,101,893	11,594,638
TOTAL REAL PROPERTY	4,220,667	5,768,657	14,538,282	27,269,256	14,289,587	15,609,368
TOTAL PERSONAL PROPERTY	145,518	1,891,820	1,060,475	238,793	435,229	508,159
TOTAL REAL & PERS. PROPERTY	4,366,185	7,660,477	15,598,757	27,508,049	14,724,816	16,117,527

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	4,024,793	4,007,850	2,135,844	3,245,419	3,072,326	1,707,771
Non-homestead	435,094	1,859,112	1,569,472	1,029,447	2,254,534	1,601,615
Total	4,459,887	5,866,962	3,705,316	4,274,866	5,326,860	3,309,386
Timber	24,790	0	0	5,802	0	2,150
Seas/Rec. Residential	2,018,857	4,541	294,129	26,320	7,917	759
Total Agricultural	6,503,534	5,871,503	3,999,445	4,306,988	5,334,777	3,312,295
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	7,670,012	8,139,734	1,654,797	8,745,719	4,242,051	1,378,481
Non-homestead	591,008	403,940	136,509	553,137	436,450	133,756
Total	8,261,020	8,543,674	1,791,306	9,298,856	4,678,501	1,512,237
Apartments	501,939	436,441	77,790	829,429	407,222	97,764
Seas/Rec. Commercial	33,121	16,913	2,614	10,503	9,404	600
Commercial Land & Buildings	2,770,350	2,878,618	477,053	2,683,709	2,600,567	426,405
Industrial Land & Buildings	754,085	831,128	145,314	2,400,103	1,128,639	0
Public Utility	504,005	160,068	116,222	116,064	44,276	150,805
Mineral	0	0	0	0	0	0
Railroad Operating Property	181,508	36,961	0	0	46,602	66,057
Total Non-Agricultural	13,006,028	12,903,803	2,610,299	15,338,664	8,915,211	2,253,868
TOTAL REAL PROPERTY	19,509,562	18,775,306	6,609,744	19,645,652	14,249,988	5,566,163
TOTAL PERSONAL PROPERTY	938,996	1,057,376	553,578	593,477	211,616	115,329
TOTAL REAL & PERS. PROPERTY	20,448,558	19,832,682	7,163,322	20,239,129	14,461,604	5,681,492
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	5,166,484	4,515,272	1,002,563	2,433,071	1,576,956	3,963,367
Non-homestead	1,325,516	1,388,733	492,848	402,355	1,221,160	5,157,102
Total	6,492,000	5,904,005	1,495,411	2,835,426	2,798,116	9,120,469
Timber	0	242,332	1,264	101,285	0	0
Seas/Rec. Residential	41,292	8,282,079	5,262	3,193,737	2,849	968,565
Total Agricultural	6,533,292	14,428,416	1,501,937	6,130,448	2,800,965	10,089,034
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	57,915,628	12,909,326	3,605,414	6,587,799	2,103,887	8,304,990
Non-homestead	3,971,511	1,164,493	266,002	785,973	208,378	701,420
Total	61,887,139	14,073,819	3,871,416	7,373,772	2,312,265	9,006,410
Apartments	5,737,730	986,394	260,014	386,256	93,957	641,845
Seas/Rec. Commercial	7,474	190,984	2,446	59,021	1,718	7,780
Commercial Land & Buildings	37,689,307	5,199,470	1,549,661	2,998,054	804,528	3,342,359
Industrial Land & Buildings	3,837,616	1,017,798	316,943	183,201	484,991	1,069,420
Public Utility	567,732	1,122,431	110,153	200,770	411,203	374,389
Mineral	0	0	0	0	0	0
Railroad Operating Property	76,646	273,040	47,119	223,131	96,917	540,170
Total Non-Agricultural	109,803,644	22,863,936	6,157,752	11,424,205	4,215,330	14,982,414
TOTAL REAL PROPERTY	116,336,936	37,292,352	7,659,689	17,554,653	7,016,295	25,071,448
TOTAL PERSONAL PROPERTY	1,315,289	1,222,401	1,506,131	790,004	461,990	1,956,836
TOTAL REAL & PERS. PROPERTY	117,652,225	38,514,753	9,165,820	18,344,657	7,478,285	27,028,284

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	1,812,948	26,797	543,498	3,447,008	4,616,437	3,178,701
Non-homestead	871,261	144,750	292,165	2,654,731	2,705,890	1,050,115
Total	2,684,209	171,547	835,663	6,101,739	7,322,327	4,228,816
Timber	1,529	0	3,383	0	0	0
Seas/Rec. Residential	943,013	132,135	0	550	11,340	360,455
Total Agricultural	3,628,751	303,682	839,046	6,102,289	7,333,667	4,589,271
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	2,779,397	209,569,505	674,459	3,566,635	3,493,218	17,739,566
Non-homestead	327,565	11,851,305	42,979	260,182	273,146	1,045,202
Total	3,106,962	221,420,810	717,438	3,826,817	3,766,364	18,784,768
Apartments	184,957	39,109,160	49,642	254,304	297,501	1,301,559
Seas/Rec. Commercial	52,696	25,884	1,084	13,552	6,623	18,628
Commercial Land & Buildings	759,575	156,483,376	166,681	1,471,110	990,061	6,879,086
Industrial Land & Buildings	149,910	43,612,310	10,306	630,396	1,603,353	1,423,875
Public Utility	61,288	3,271,551	302,843	75,026	505,518	311,042
Mineral	0	0	0	0	0	0
Railroad Operating Property	78,533	1,805,524	27,132	31,716	32,189	100,311
Total Non-Agricultural	4,393,954	465,728,615	1,275,126	6,302,921	7,201,609	28,819,316
TOTAL REAL PROPERTY	8,022,705	466,032,297	2,114,172	12,405,210	14,535,276	33,408,587
TOTAL PERSONAL PROPERTY	455,510	15,942,398	895,528	215,428	658,003	1,114,207
TOTAL REAL & PERS. PROPERTY	8,478,215	481,974,695	3,009,700	12,620,638	15,193,279	34,522,794
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	1,964,949	1,670,734	3,262,695	3,814,929	3,948,747	1,052,690
Non-homestead	1,821,883	566,286	751,335	515,855	1,627,726	65,394
Total	3,786,832	2,237,020	4,014,030	4,330,784	5,576,473	1,118,084
Timber	0	22,710	0	0	0	1,661,642
Seas/Rec. Residential	0	177,038	181,631	633,415	8,111	9,990,907
Total Agricultural	3,786,832	2,436,768	4,195,661	4,964,199	5,584,584	12,770,633
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	2,071,456	3,282,774	54,207,944	28,714,466	3,721,366	70,611,775
Non-homestead	176,707	293,685	3,174,512	1,998,244	273,096	6,016,827
Total	2,248,163	3,576,459	57,382,456	30,712,710	3,994,462	76,628,602
Apartments	157,506	272,757	2,034,338	1,796,876	126,867	5,267,122
Seas/Rec. Commercial	0	14,948	79,662	79,303	1,823	585,291
Commercial Land & Buildings	787,422	1,412,898	12,475,018	9,102,914	659,104	25,667,994
Industrial Land & Buildings	411,106	689,607	15,449,892	2,921,476	472,613	6,053,802
Public Utility	52,531	524,115	771,720	17,388,930	66,686	4,670,808
Mineral	0	0	0	0	0	140,009
Railroad Operating Property	43,528	42,361	193,755	196,892	0	2,957,418
Total Non-Agricultural	3,700,256	6,533,145	88,386,841	62,199,104	5,322,202	121,971,046
TOTAL REAL PROPERTY	7,487,088	8,969,913	92,582,502	67,163,303	10,906,786	134,741,679
TOTAL PERSONAL PROPERTY	81,618	338,331	1,740,251	1,746,607	512,065	7,351,802
TOTAL REAL & PERS. PROPERTY	7,568,706	9,308,244	94,322,753	68,909,910	11,418,851	142,093,481

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
<u>AGRICULTURAL</u>						
Farm						
Homestead	7,184,672	2,682,406	1,289,143	2,005,017	3,606,512	1,225,754
Non-homestead	1,251,172	914,794	843,250	1,358,276	469,076	1,179,597
Total	8,435,844	3,597,200	2,132,393	3,363,293	4,075,588	2,405,351
Timber	0	0	0	0	76,643	0
Seas/Rec. Residential	2,579,743	49,112	10,621	3,154	1,982,731	54,828
Total Agricultural	11,015,587	3,646,312	2,143,014	3,366,447	6,134,962	2,460,179
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	43,301,562	11,260,565	1,867,315	1,712,966	5,240,237	660,960
Non-homestead	2,428,999	637,753	227,415	192,452	471,456	97,871
Total	45,730,561	11,898,318	2,094,730	1,905,418	5,711,693	758,831
Apartments	5,463,903	795,118	147,747	120,376	245,525	42,145
Seas/Rec. Commercial	160,402	9,085	964	0	105,067	2,936
Commercial Land & Buildings	26,942,062	5,430,177	1,014,270	1,858,250	1,492,868	212,142
Industrial Land & Buildings	6,513,780	2,407,647	74,287	248,134	150,324	103,450
Public Utility	477,263	416,009	48,105	147,157	200,432	61,293
Mineral	0	0	0	0	0	0
Railroad Operating Property	286,178	132,752	120,715	149,262	163,229	18,786
Total Non-Agricultural	85,574,149	21,089,106	3,500,818	4,428,597	8,069,138	1,199,583
TOTAL REAL PROPERTY	96,589,736	24,735,418	5,643,832	7,795,044	14,204,100	3,659,762
TOTAL PERSONAL PROPERTY	2,474,372	563,143	714,703	697,625	471,663	477,160
TOTAL REAL & PERS. PROPERTY	99,064,108	25,298,561	6,358,535	8,492,669	14,675,763	4,136,922
	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<u>AGRICULTURAL</u>						
Farm						
Homestead	2,856,810	1,211,196	2,851,339	2,735,900	2,647,679	1,368,159
Non-homestead	550,201	255,723	1,229,631	1,154,921	1,407,240	1,672,059
Total	3,407,011	1,466,919	4,080,970	3,890,821	4,054,919	3,040,218
Timber	8,158	10,716	0	60,376	0	0
Seas/Rec. Residential	334,609	391,397	57,114	924,602	19,667	0
Total Agricultural	3,749,778	1,869,032	4,138,084	4,875,799	4,074,586	3,040,218
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	6,312,323	3,320,875	5,780,812	127,778,767	2,521,131	1,028,210
Non-homestead	543,817	330,295	416,675	7,441,137	198,321	103,810
Total	6,856,140	3,651,170	6,197,487	135,219,904	2,719,452	1,132,020
Apartments	231,015	264,030	360,694	8,172,987	169,958	68,141
Seas/Rec. Commercial	42,099	12,390	5,191	210,441	3,981	1,535
Commercial Land & Buildings	1,780,553	1,285,519	1,466,737	50,394,879	741,026	475,594
Industrial Land & Buildings	618,613	394,915	717,427	3,732,847	559,328	0
Public Utility	80,435	190,648	117,534	3,010,162	58,070	9,900
Mineral	0	0	0	0	0	0
Railroad Operating Property	45,200	96,516	52,959	230,724	88,653	165,290
Total Non-Agricultural	9,654,055	5,895,188	8,918,029	200,971,944	4,340,468	1,852,480
TOTAL REAL PROPERTY	13,403,833	7,764,220	13,056,113	205,847,743	8,415,054	4,892,698
TOTAL PERSONAL PROPERTY	270,642	592,650	714,383	5,964,313	262,420	149,141
TOTAL REAL & PERS. PROPERTY	13,674,475	8,356,870	13,770,496	211,812,056	8,677,474	5,041,839

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<u>AGRICULTURAL</u>					
Farm					
Homestead	2,952,729	5,230,366	3,208,960	215,753,968	4.37%
Non-homestead	568,007	1,136,122	2,000,822	92,281,687	1.86%
Total	3,520,736	6,366,488	5,209,782	308,035,655	6.23%
Timber	14,783	0	0	6,211,398	0.13%
Seas/Rec. Residential	131,603	2,557,656	1,830	111,933,653	2.26%
Total Agricultural	3,667,122	8,924,144	5,211,612	426,180,706	8.62%
<u>NON-AGRICULTURAL</u>					
Residential					
Homestead	15,008,426	36,716,420	2,354,022	2,187,577,119	44.21%
Non-homestead	1,361,403	3,429,507	238,170	144,569,170	2.92%
Total	16,369,829	40,145,927	2,592,192	2,332,146,289	47.13%
Apartments	1,599,468	2,311,154	117,805	270,988,542	5.48%
Seas/Rec. Commercial	28,633	270,483	2,092	8,489,676	0.17%
Commercial Land & Buildings	5,806,289	10,941,910	790,204	1,224,454,783	24.75%
Industrial Land & Buildings	2,407,292	2,774,867	381,067	421,627,694	8.52%
Public Utility	199,933	9,953,604	75,883	102,022,540	2.06%
Mineral	0	0	0	156,463	0.00%
Railroad Operating Property	136,603	218,946	98,480	19,013,863	0.38%
Total Non-Agricultural	26,548,047	66,616,891	4,057,723	4,378,937,274	88.49%
TOTAL REAL PROPERTY	30,215,169	75,541,035	9,269,335	4,805,117,980	97.11%
TOTAL PERSONAL PROPERTY	623,690	1,825,366	379,020	143,237,222	2.89%
TOTAL REAL & PERS. PROPERTY	30,838,859	77,366,401	9,648,355	4,948,355,202	100.00%

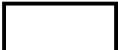
* Total Non-Agricultural net tax includes any values reported for that Class 5 property not able to be classified in any other category:

Aitkin	1,469	Polk	41
Big Stone	6,355	Pope	33
Carver	148	Rice	47
Chisago	18,930	Sherburne	3
Pipestone	9,751	Sibley	647
		Total	<u>37,424</u>

ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 2002 BY USE CLASS STATEWIDE

Total = \$4,586,194,249

Real Property

	Agricultural	\$385,500,344		Non-Agricultural	\$4,057,474,236
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Personal Property

	Personal Property	\$143,219,669
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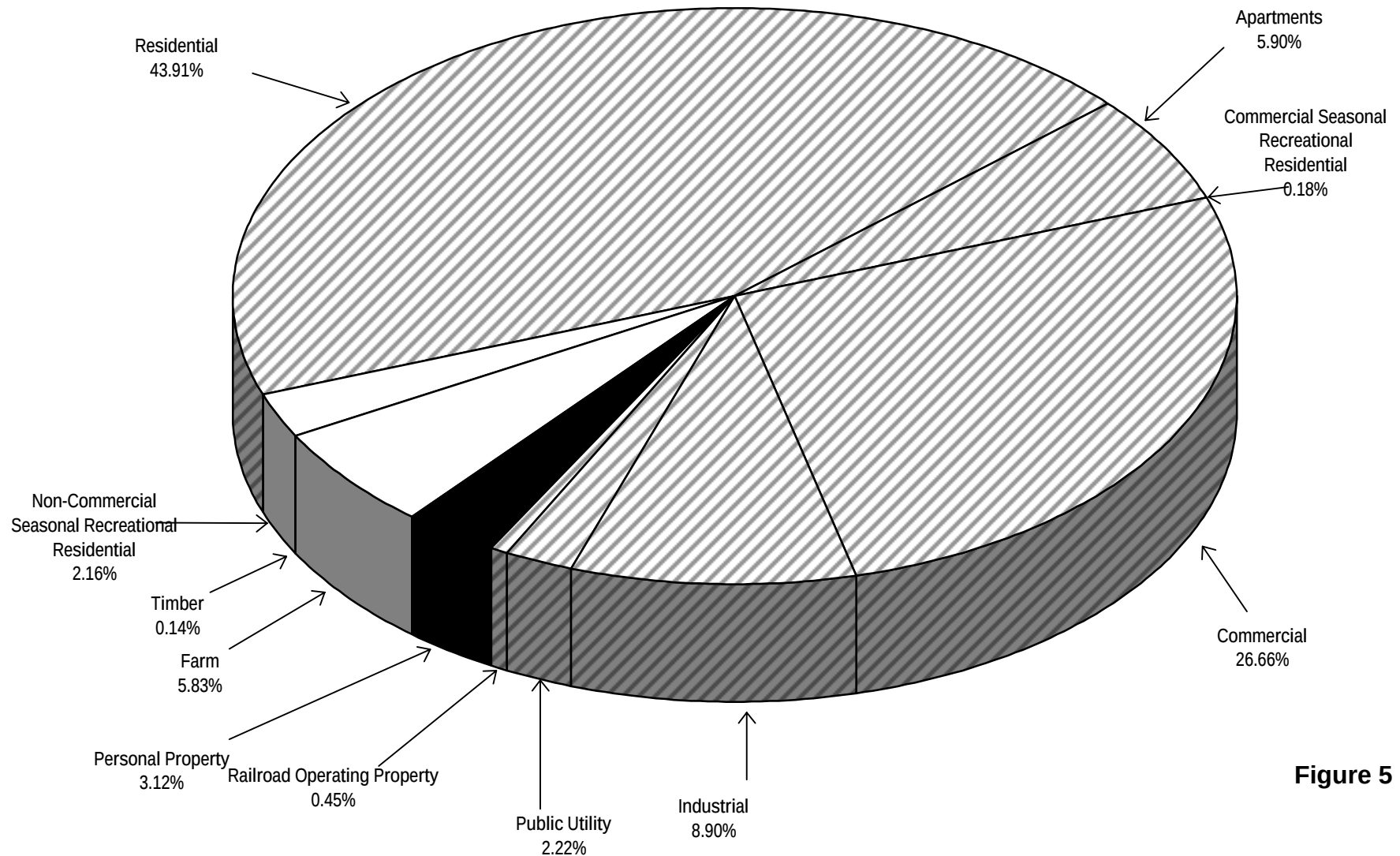


Figure 5

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

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	656,967	1,079,235	2,119,912	1,133,101	2,201,443	1,262,277
Non-homestead	273,250	471,284	879,326	264,611	378,419	764,153
Total	930,219	1,550,519	2,999,238	1,397,712	2,579,863	2,026,430
Timber	549,460	3,624	282,482	298,021	40,057	0
Seas/Rec. Residential	6,161,137	276,737	4,611,075	1,917,931	152,168	241,820
Total Agricultural	7,640,816	1,830,880	7,892,795	3,613,664	2,772,088	2,268,250
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	2,841,204	117,569,725	7,016,615	7,769,874	8,560,574	973,250
Non-homestead	222,417	6,026,012	868,815	990,212	787,292	127,198
Total	3,063,621	123,595,737	7,885,430	8,760,086	9,347,866	1,100,448
Apartments	158,259	12,074,963	432,379	823,940	2,442,680	53,270
Seas/Rec. Commercial	111,636	260,310	179,112	155,985	32,055	7,944
Commercial Land & Buildings	947,345	47,105,022	3,480,728	5,057,738	4,676,159	321,774
Industrial Land & Buildings	196,701	33,360,648	675,871	344,587	3,182,055	29,951
Public Utility	77,471	910,576	141,390	439,098	492,949	103,392
Mineral	0	0	0	0	0	0
Railroad Operating Property	102,084	864,969	251,709	97,778	249,937	113,808
Total Non-Agricultural	4,658,586	218,172,225	13,046,619	15,679,212	20,423,701	1,736,942
TOTAL REAL PROPERTY	12,299,402	220,003,105	20,939,414	19,292,876	23,195,789	4,005,192
TOTAL PERSONAL PROPERTY	267,936	6,536,180	411,630	1,824,165	1,055,764	150,650
TOTAL REAL & PERS. PROPERTY	12,567,338	226,539,285	21,351,044	21,117,041	24,251,553	4,155,842
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	3,787,581	2,248,251	965,311	2,116,668	515,536	2,087,576
Non-homestead	2,132,642	1,399,954	130,094	776,688	174,615	1,455,419
Total	5,920,223	3,648,205	1,095,405	2,893,356	690,151	3,542,995
Timber	0	0	310,511	0	303,297	0
Seas/Rec. Residential	67,932	0	850,311	153,332	11,405,095	2,846
Total Agricultural	5,988,155	3,648,205	2,256,227	3,046,688	12,398,543	3,545,841
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	11,022,776	5,987,989	10,026,305	44,571,215	6,505,745	2,579,076
Non-homestead	1,332,245	452,617	721,576	2,329,531	907,431	303,598
Total	12,355,021	6,440,606	10,747,881	46,900,746	7,413,176	2,882,674
Apartments	2,324,520	388,562	448,791	1,796,696	229,522	229,911
Seas/Rec. Commercial	8,154	2,362	41,407	79,368	1,173,231	0
Commercial Land & Buildings	11,889,373	3,207,175	2,605,884	12,031,149	3,293,369	1,473,925
Industrial Land & Buildings	2,354,293	1,579,332	3,872,200	10,139,502	4,721	583,244
Public Utility	1,142,205	44,373	1,698,030	393,403	481,250	356,055
Mineral	0	0	0	0	0	0
Railroad Operating Property	152,500	70,890	321,820	39,639	144,631	98,600
Total Non-Agricultural	30,226,066	11,733,300	19,736,013	71,380,651	12,739,900	5,624,409
TOTAL REAL PROPERTY	36,214,221	15,381,505	21,992,240	74,427,339	25,138,443	9,170,250
TOTAL PERSONAL PROPERTY	1,248,458	141,599	2,104,307	1,422,125	1,586,579	460,871
TOTAL REAL & PERS. PROPERTY	37,462,679	15,523,104	24,096,547	75,849,464	26,725,022	9,631,121

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	3,001,951	3,012,833	1,074,841	6,420	2,291,827	573,763
Non-homestead	528,808	2,109,112	293,488	506	1,861,034	121,531
Total	3,530,757	5,121,945	1,368,329	6,926	4,152,861	695,293
Timber	1,972	2,390	98,489	56,149	0	528,414
Seas/Rec. Residential	818,912	45,060	325,045	3,942,226	6,468	16,883,215
Total Agricultural	4,351,641	5,169,395	1,791,863	4,005,301	4,159,329	18,106,922
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	19,310,599	10,830,016	1,194,636	1,091,777	1,922,380	12,751,551
Non-homestead	1,594,192	736,637	113,086	130,969	280,319	1,767,666
Total	20,904,791	11,566,653	1,307,722	1,222,746	2,202,699	14,519,217
Apartments	844,176	1,156,679	95,278	49,532	139,135	766,775
Seas/Rec. Commercial	90,742	17,836	965	396,712	0	1,240,228
Commercial Land & Buildings	4,259,977	3,855,819	476,110	653,235	877,506	13,188,300
Industrial Land & Buildings	705,323	972,164	60,708	0	766,433	651,353
Public Utility	877,581	50,583	3,012,927	18,039	45,232	383,759
Mineral	0	0	0	0	0	1,422
Railroad Operating Property	14,229	504,575	75,047	7,221	37,025	173,138
Total Non-Agricultural	27,715,749	18,124,309	5,028,757	2,347,485	4,068,030	30,924,192
TOTAL REAL PROPERTY	32,067,390	23,293,704	6,820,620	6,352,786	8,227,359	49,031,114
TOTAL PERSONAL PROPERTY	1,622,712	743,773	1,607,956	157,044	916,005	1,053,217
TOTAL REAL & PERS. PROPERTY	33,690,102	24,037,477	8,428,576	6,509,830	9,143,364	50,084,331
	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	2,425,373	2,937,042	1,401,139	2,395,731	3,028,018	2,940,847
Non-homestead	1,267,203	1,309,869	446,651	2,183,562	1,405,577	1,729,163
Total	3,692,576	4,246,911	1,847,790	4,579,293	4,433,595	4,670,010
Timber	0	0	14,465	0	4,166	0
Seas/Rec. Residential	48,065	0	4,077,439	19,251	123,521	3,642
Total Agricultural	3,740,641	4,246,911	5,939,694	4,598,544	4,561,282	4,673,652
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	173,572,299	5,022,594	7,626,366	1,957,016	3,892,587	5,060,457
Non-homestead	8,776,140	343,206	921,509	267,980	526,905	393,904
Total	182,348,439	5,365,800	8,547,875	2,224,996	4,419,492	5,454,361
Apartments	22,472,013	253,242	834,891	114,821	325,462	328,717
Seas/Rec. Commercial	259,343	3,309	288,532	3,178	18,492	15,673
Commercial Land & Buildings	97,288,310	1,198,651	6,138,715	833,183	1,872,915	2,463,256
Industrial Land & Buildings	29,851,829	735,782	815,369	1,011,019	302,181	1,389,619
Public Utility	5,983,415	60,040	328,386	100,628	96,182	566,313
Mineral	0	0	0	0	0	0
Railroad Operating Property	599,742	27,887	50,870	122,601	0	135,691
Total Non-Agricultural	338,803,091	7,644,711	17,004,638	4,410,426	7,034,724	10,353,630
TOTAL REAL PROPERTY	342,543,732	11,891,622	22,944,332	9,008,970	11,596,006	15,027,282
TOTAL PERSONAL PROPERTY	9,367,995	372,376	532,356	251,051	395,412	1,578,150
TOTAL REAL & PERS. PROPERTY	351,911,727	12,263,998	23,476,688	9,260,021	11,991,418	16,605,432

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	5,353,117	1,447,913	1,862,443	1,870,789	530,217	2,739,114
Non-homestead	1,739,748	855,879	1,436,619	392,531	276,881	494,905
Total	7,092,865	2,303,792	3,299,064	2,263,320	807,098	3,234,019
Timber	33,791	0	0	2,555	281,131	20,280
Seas/Rec. Residential	242,377	227,290	218,705	192,810	5,051,075	470,943
Total Agricultural	7,369,033	2,531,082	3,517,769	2,458,685	6,139,304	3,725,242
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	16,321,649	1,152,615	635,095,316	4,815,415	4,593,417	10,558,495
Non-homestead	1,614,817	144,188	48,934,343	546,137	535,874	820,002
Total	17,936,466	1,296,803	684,029,659	5,361,552	5,129,291	11,378,497
Apartments	1,352,038	95,547	131,646,240	298,927	220,273	649,917
Seas/Rec. Commercial	117,840	18,422	207,167	20,124	300,215	48,823
Commercial Land & Buildings	7,160,788	625,329	555,015,191	1,459,774	2,102,679	3,953,272
Industrial Land & Buildings	3,279,633	0	201,227,926	164,636	1,067,651	415,895
Public Utility	13,890,696	34,971	9,624,427	96,702	187,500	237,535
Mineral	0	0	0	0	0	0
Railroad Operating Property	124,202	100,004	3,067,500	36,311	19,203	103,750
Total Non-Agricultural	43,861,663	2,171,076	1,584,818,110	7,438,026	9,026,812	16,787,689
TOTAL REAL PROPERTY	51,230,696	4,702,158	1,588,335,879	9,896,711	15,166,116	20,512,931
TOTAL PERSONAL PROPERTY	1,138,064	278,924	32,564,667	428,063	877,275	581,456
TOTAL REAL & PERS. PROPERTY	52,368,760	4,981,082	1,620,900,546	10,324,774	16,043,391	21,094,387
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSO</u>	<u>KOOCHICHI</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	317,734	3,379,015	1,471,906	3,210,124	687,585	229,925
Non-homestead	51,612	2,628,074	298,492	2,035,399	932,053	78,199
Total	369,346	6,007,089	1,770,398	5,245,523	1,619,638	308,124
Timber	537,981	0	78,587	11,529	2,817	69,501
Seas/Rec. Residential	5,624,106	46,564	778,794	2,372,413	51,633	454,482
Total Agricultural	6,531,433	6,053,653	2,627,779	7,629,465	1,674,088	832,107
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	9,559,810	1,592,334	3,220,313	11,956,588	516,960	1,862,541
Non-homestead	1,060,439	238,479	434,553	1,304,680	94,479	217,131
Total	10,620,249	1,830,813	3,654,866	13,261,268	611,439	2,079,672
Apartments	674,085	108,849	271,876	1,063,603	72,766	92,764
Seas/Rec. Commercial	447,274	6,856	22,921	114,371	1,828	29,312
Commercial Land & Buildings	5,008,301	992,803	968,381	5,598,150	300,838	900,033
Industrial Land & Buildings	2,215,975	566,037	288,311	1,410,082	4,552	1,610,224
Public Utility	7,898,697	193,948	3,770	113,965	1,268,922	191,766
Mineral	15,032	0	0	0	0	0
Railroad Operating Property	330,829	47,262	16,789	274,614	171,258	208,151
Total Non-Agricultural	27,210,442	3,746,568	5,226,914	21,836,053	2,431,603	5,111,922
TOTAL REAL PROPERTY	33,741,875	9,800,221	7,854,693	29,465,518	4,105,691	5,944,029
TOTAL PERSONAL PROPERTY	2,935,713	453,887	83,239	919,495	1,734,253	336,804
TOTAL REAL & PERS. PROPERTY	36,677,588	10,254,108	7,937,932	30,385,013	5,839,944	6,280,833

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
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	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE OF THE WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	1,575,849	4,787	234,687	2,233,278	1,016,410	1,786,013
Non-homestead	1,091,212	1,142	106,421	708,338	728,122	1,272,455
Total	2,667,061	5,929	341,108	2,941,616	1,744,532	3,058,468
Timber	0	200,790	136,280	0	0	0
Seas/Rec. Residential	4,072	2,646,178	722,886	773,216	91,686	1,771
Total Agricultural	2,671,133	2,852,897	1,200,274	3,714,832	1,836,218	3,060,239
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	881,157	2,079,299	907,492	6,736,806	841,576	4,602,855
Non-homestead	127,033	488,068	68,476	614,389	133,288	525,869
Total	1,008,190	2,567,367	975,968	7,351,195	974,864	5,128,724
Apartments	44,498	112,622	24,533	323,013	44,132	894,541
Seas/Rec. Commercial	2,175	255,850	112,288	70,121	5,702	2,317
Commercial Land & Buildings	268,911	1,248,607	394,814	1,613,165	277,415	3,309,015
Industrial Land & Buildings	427,710	259,462	176,672	1,455,214	67,681	2,267,359
Public Utility	39,278	196,918	29,349	115,761	670,871	540,834
Mineral	0	0	0	0	0	0
Railroad Operating Property	73,581	263,392	33,471	96,986	29,174	154,259
Total Non-Agricultural	1,864,343	4,904,218	1,747,095	11,025,455	2,069,839	12,297,049
TOTAL REAL PROPERTY	4,535,476	7,757,115	2,947,369	14,740,287	3,906,057	15,357,288
TOTAL PERSONAL PROPERTY	224,965	218,769	55,607	491,732	969,832	884,254
TOTAL REAL & PERS. PROPERTY	4,760,441	7,975,884	3,002,976	15,232,019	4,875,889	16,241,542
	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	944,188	1,223,707	2,577,799	2,692,006	2,464,523	1,333,732
Non-homestead	514,920	1,565,714	2,489,994	980,888	1,142,701	206,118
Total	1,459,108	2,789,421	5,067,793	3,672,894	3,607,225	1,539,850
Timber	52,862	17,545	0	0	0	33,020
Seas/Rec. Residential	314,868	49,254	16,366	11,679	1,003,422	2,050,266
Total Agricultural	1,826,838	2,856,220	5,084,159	3,684,573	4,610,647	3,623,136
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	748,693	778,733	3,195,515	11,168,613	4,897,998	6,208,136
Non-homestead	96,419	89,886	376,370	617,674	549,721	810,290
Total	845,112	868,619	3,571,885	11,786,287	5,447,719	7,018,426
Apartments	42,917	65,873	247,594	1,315,362	215,629	417,961
Seas/Rec. Commercial	7,916	791	8,003	20,455	7,334	197,626
Commercial Land & Buildings	1,092,942	457,169	2,198,104	4,983,642	1,260,598	1,957,830
Industrial Land & Buildings	0	4,341	705,477	2,431,320	648,561	361,199
Public Utility	26,129	656,389	974,354	45,901	43,085	210,705
Mineral	0	0	0	0	0	0
Railroad Operating Property	55,396	143,376	89,355	24,056	104,364	0
Total Non-Agricultural	2,070,412	2,196,558	7,794,772	20,607,023	7,727,290	10,163,747
TOTAL REAL PROPERTY	3,897,250	5,052,778	12,878,931	24,291,596	12,337,937	13,786,883
TOTAL PERSONAL PROPERTY	145,518	1,891,820	1,060,475	238,793	435,229	508,159
TOTAL REAL & PERS. PROPERTY	4,042,768	6,944,598	13,939,406	24,530,389	12,773,166	14,295,042

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
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	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	3,014,074	3,392,052	1,775,834	2,796,289	2,622,354	1,482,052
Non-homestead	435,094	1,859,112	1,569,472	1,029,447	2,254,534	1,601,615
Total	3,449,168	5,251,164	3,345,306	3,825,736	4,876,888	3,083,667
Timber	24,790	0	0	5,802	0	2,150
Seas/Rec. Residential	2,018,857	4,541	294,129	26,320	7,917	759
Total Agricultural	5,492,815	5,255,705	3,639,435	3,857,858	4,884,805	3,086,576
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	5,981,935	5,698,424	1,254,199	6,996,639	3,248,427	1,110,139
Non-homestead	591,008	403,940	136,509	553,137	436,450	133,756
Total	6,572,943	6,102,364	1,390,708	7,549,776	3,684,877	1,243,895
Apartments	501,939	436,441	77,790	829,429	407,222	97,764
Seas/Rec. Commercial	33,121	16,913	2,614	10,503	9,404	600
Commercial Land & Buildings	2,770,350	2,878,618	477,053	2,683,709	2,600,567	426,405
Industrial Land & Buildings	754,085	831,128	145,314	2,400,103	1,128,639	0
Public Utility	504,005	160,068	116,222	116,064	44,276	150,805
Mineral	0	0	0	0	0	0
Railroad Operating Property	181,508	36,961	0	0	46,602	66,057
Total Non-Agricultural	11,317,951	10,462,493	2,209,701	13,589,584	7,921,587	1,985,526
TOTAL REAL PROPERTY	16,810,766	15,718,198	5,849,136	17,447,442	12,806,392	5,072,102
TOTAL PERSONAL PROPERTY	938,996	1,057,376	553,578	593,477	211,616	115,329
TOTAL REAL & PERS. PROPERTY	17,749,762	16,775,574	6,402,714	18,040,919	13,018,008	5,187,431
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	4,332,406	3,162,746	801,731	1,778,545	1,312,966	3,378,603
Non-homestead	1,325,516	1,388,733	492,848	400,880	1,221,160	5,157,102
Total	5,657,922	4,551,479	1,294,579	2,179,424	2,534,126	8,535,705
Timber	0	242,332	1,264	101,121	0	0
Seas/Rec. Residential	41,292	8,282,079	5,262	3,193,737	2,849	968,565
Total Agricultural	5,699,214	13,075,890	1,301,105	5,474,282	2,536,975	9,504,270
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	49,383,512	9,617,645	2,960,905	5,191,968	1,652,432	6,841,382
Non-homestead	3,971,511	1,164,493	266,002	785,973	208,378	701,420
Total	53,355,023	10,782,138	3,226,907	5,977,941	1,860,810	7,542,802
Apartments	5,737,730	986,394	260,014	386,256	93,957	516,782
Seas/Rec. Commercial	7,474	190,984	2,446	59,021	1,718	7,780
Commercial Land & Buildings	37,689,307	5,199,470	1,549,661	2,998,054	804,528	2,816,168
Industrial Land & Buildings	3,837,616	1,017,798	316,943	183,201	484,991	873,904
Public Utility	567,732	1,122,431	110,153	200,770	411,203	374,275
Mineral	0	0	0	0	0	0
Railroad Operating Property	76,646	273,040	47,119	223,131	96,917	515,468
Total Non-Agricultural	101,271,528	19,572,255	5,513,243	10,028,374	3,763,875	12,647,220
TOTAL REAL PROPERTY	106,970,742	32,648,145	6,814,348	15,502,656	6,300,850	22,151,490
TOTAL PERSONAL PROPERTY	1,315,289	1,222,401	1,506,131	790,004	461,990	1,956,148
TOTAL REAL & PERS. PROPERTY	108,286,031	33,870,546	8,320,479	16,292,660	6,762,840	24,107,638

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	1,452,094	21,847	415,277	2,953,636	4,013,438	2,499,807
Non-homestead	869,636	144,750	292,165	2,654,731	2,705,890	1,050,115
Total	2,321,731	166,597	707,442	5,608,367	6,719,328	3,549,922
Timber	1,529	0	3,383	0	0	0
Seas/Rec. Residential	943,013	132,135	0	550	11,340	360,455
Total Agricultural	3,266,273	298,732	710,825	5,608,917	6,730,668	3,910,377
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	2,165,774	178,476,138	539,200	2,801,098	2,718,203	14,416,232
Non-homestead	327,565	11,851,305	42,979	260,182	273,146	1,045,202
Total	2,493,339	190,327,443	582,179	3,061,280	2,991,349	15,461,434
Apartments	184,957	39,109,160	49,642	254,304	297,501	1,301,559
Seas/Rec. Commercial	52,696	25,884	1,084	13,552	6,623	18,628
Commercial Land & Buildings	759,575	156,483,376	166,681	1,471,110	990,061	6,879,086
Industrial Land & Buildings	149,910	43,612,310	10,306	630,396	1,603,353	1,423,875
Public Utility	61,288	3,271,551	302,843	75,026	505,518	311,042
Mineral	0	0	0	0	0	0
Railroad Operating Property	78,533	1,805,524	27,132	31,716	32,189	100,311
Total Non-Agricultural	3,780,331	434,635,248	1,139,867	5,537,384	6,426,594	25,495,982
TOTAL REAL PROPERTY	7,046,604	434,933,980	1,850,692	11,146,301	13,157,262	29,406,359
TOTAL PERSONAL PROPERTY	455,510	15,942,398	895,528	215,428	658,003	1,114,207
TOTAL REAL & PERS. PROPERTY	7,502,114	450,876,378	2,746,220	11,361,729	13,815,265	30,520,566
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	1,675,215	1,256,976	2,666,082	3,034,498	3,355,610	550,479
Non-homestead	1,821,883	565,756	747,154	515,367	1,627,726	65,288
Total	3,497,098	1,822,733	3,413,236	3,549,866	4,983,336	615,763
Timber	0	22,682	0	0	0	1,659,536
Seas/Rec. Residential	0	177,038	181,631	633,415	8,111	9,990,907
Total Agricultural	3,497,098	2,022,453	3,594,867	4,183,281	4,991,447	12,266,206
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	1,558,364	2,515,437	48,237,107	24,422,831	2,888,991	48,909,707
Non-homestead	176,707	293,685	3,174,512	1,998,244	273,096	6,016,827
Total	1,735,071	2,809,122	51,411,619	26,421,075	3,162,087	54,926,534
Apartments	157,506	272,757	2,034,338	1,796,876	126,867	5,267,122
Seas/Rec. Commercial	0	14,948	79,662	79,303	1,823	585,291
Commercial Land & Buildings	787,422	1,412,898	12,475,018	9,102,914	659,104	25,667,994
Industrial Land & Buildings	411,106	689,607	15,449,892	2,921,476	472,613	6,053,802
Public Utility	52,531	524,115	771,720	17,388,930	66,686	4,670,808
Mineral	0	0	0	0	0	140,009
Railroad Operating Property	43,528	42,361	193,755	196,892	0	2,957,418
Total Non-Agricultural	3,187,164	5,765,808	82,416,004	57,907,469	4,489,827	100,268,978
TOTAL REAL PROPERTY	6,684,262	7,788,261	86,010,871	62,090,750	9,481,274	112,535,184
TOTAL PERSONAL PROPERTY	81,618	338,331	1,740,251	1,746,607	512,065	7,351,802
TOTAL REAL & PERS. PROPERTY	6,765,880	8,126,592	87,751,122	63,837,357	9,993,339	119,886,986

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
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	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>	<u>TRAVERSE</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	5,684,841	2,209,585	1,052,059	1,695,162	2,797,631	1,060,981
Non-homestead	1,249,457	914,794	843,105	1,358,276	469,076	1,177,972
Total	6,934,297	3,124,379	1,895,164	3,053,438	3,266,707	2,238,953
Timber	0	0	0	0	76,643	0
Seas/Rec. Residential	2,579,743	49,112	10,621	3,154	1,982,731	54,828
Total Agricultural	9,514,040	3,173,491	1,905,785	3,056,592	5,326,081	2,293,781
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	35,164,029	8,865,488	1,414,405	1,248,073	4,176,203	522,315
Non-homestead	2,428,999	637,753	227,415	192,452	471,456	97,871
Total	37,593,028	9,503,241	1,641,820	1,440,525	4,647,659	620,186
Apartments	5,463,903	795,118	147,747	120,376	245,525	42,145
Seas/Rec. Commercial	160,402	9,085	964	0	105,067	2,936
Commercial Land & Buildings	26,942,062	5,430,177	1,014,270	1,858,250	1,492,868	212,142
Industrial Land & Buildings	6,513,780	2,407,647	74,287	248,134	150,324	103,450
Public Utility	477,263	416,009	48,105	147,157	200,432	61,293
Mineral	0	0	0	0	0	0
Railroad Operating Property	286,178	132,752	120,715	149,262	163,229	18,786
Total Non-Agricultural	77,436,616	18,694,029	3,047,908	3,963,704	7,005,104	1,060,938
TOTAL REAL PROPERTY	86,950,656	21,867,520	4,953,693	7,020,296	12,331,185	3,354,719
TOTAL PERSONAL PROPERTY	2,474,372	563,143	714,703	697,625	471,663	477,160
TOTAL REAL & PERS. PROPERTY	89,425,028	22,430,663	5,668,396	7,717,921	12,802,848	3,831,879
	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	2,335,389	925,984	2,349,723	2,321,372	2,354,002	1,152,085
Non-homestead	550,201	255,723	1,184,327	1,146,269	1,407,240	1,672,059
Total	2,885,590	1,181,707	3,534,050	3,467,639	3,761,242	2,824,144
Timber	8,158	10,716	0	60,267	0	0
Seas/Rec. Residential	334,609	391,397	57,114	924,602	19,667	0
Total Agricultural	3,228,357	1,583,820	3,591,164	4,452,508	3,780,909	2,824,144
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	4,911,846	2,657,448	4,569,675	114,485,083	1,971,997	697,253
Non-homestead	543,817	330,295	416,675	7,441,137	198,321	103,810
Total	5,455,663	2,987,743	4,986,350	121,926,220	2,170,318	801,063
Apartments	231,015	264,030	360,694	8,172,987	169,958	66,703
Seas/Rec. Commercial	42,099	12,390	5,191	210,441	3,981	1,535
Commercial Land & Buildings	1,780,553	1,285,519	1,466,737	50,394,879	741,026	468,169
Industrial Land & Buildings	618,613	394,915	717,427	3,732,847	559,328	0
Public Utility	80,435	190,648	117,534	3,010,162	58,070	9,897
Mineral	0	0	0	0	0	0
Railroad Operating Property	45,200	96,516	52,959	230,724	88,653	164,634
Total Non-Agricultural	8,253,578	5,231,761	7,706,892	187,678,260	3,791,334	1,512,001
TOTAL REAL PROPERTY	11,481,935	6,815,581	11,298,056	192,130,768	7,572,243	4,336,145
TOTAL PERSONAL PROPERTY	270,642	592,650	714,383	5,964,313	262,420	149,132
TOTAL REAL & PERS. PROPERTY	11,752,577	7,408,231	12,012,439	198,095,081	7,834,663	4,485,277

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 2002

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<u>AGRICULTURAL</u>					
Farm					
Homestead	2,365,924	3,977,070	2,787,943	175,264,866	3.82%
Non-homestead	553,491	1,130,341	2,000,822	92,094,503	2.01%
Total	2,919,415	5,107,413	4,788,765	267,359,369	5.83%
Timber	14,783	0	0	6,207,322	0.14%
Seas/Rec. Residential	131,603	2,557,656	1,830	111,933,653	2.44%
Total Agricultural	3,065,801	7,665,069	4,790,595	385,500,344	8.41%
<u>NON-AGRICULTURAL</u>					
Residential					
Homestead	12,008,166	30,964,932	1,889,182	1,869,081,736	40.76%
Non-homestead	1,361,403	3,429,507	238,170	144,569,170	3.15%
Total	13,369,569	34,394,439	2,127,352	2,013,650,906	43.91%
Apartments	1,599,468	2,311,154	117,805	270,372,709	5.90%
Seas/Rec. Commercial	28,633	270,483	2,092	8,489,676	0.19%
Commercial Land & Buildings	5,806,289	10,941,910	790,204	1,222,717,553	26.66%
Industrial Land & Buildings	2,407,292	2,774,867	381,067	421,127,149	9.18%
Public Utility	199,933	9,953,604	75,883	102,022,237	2.22%
Mineral	0	0	0	156,463	0.00%
Railroad Operating Property	136,603	218,946	98,480	18,900,119	0.41%
Total Non-Agricultural	23,547,787	60,865,403	3,592,883	4,057,474,236	88.47%
TOTAL REAL PROPERTY	26,613,588	68,530,472	8,383,478	4,442,974,580	96.88%
TOTAL PERSONAL PROPERTY	623,690	1,825,366	379,020	143,219,669	3.12%
TOTAL REAL & PERS. PROPERTY	27,237,278	70,355,838	8,762,498	4,586,194,249	100.00%

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

Aitkin	1,469	Polk	41
Big Stone	6,355	Pope	33
Carver	148	Rice	47
Chisago	18,930	Sherburne	3
Pipestone	9,751	Sibley	647
		Total	37,424

TABLE 42
CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY
TAXES PAYABLE 2002

<u>COUNTY</u>	<u>HACA</u>	<u>COUNTY</u>	<u>HACA</u>	<u>COUNTY</u>	<u>HACA</u>
AITKIN	1,651,143	ITASCA	1,975,326	POPE	841,940
ANOKA	13,395,872	JACKSON	828,159	RAMSEY	13,629,527
BECKER	1,034,647	KANABEC	1,255,025	RED LAKE	334,554
BELTRAMI	0	KANDIYOHI	2,492,915	REDWOOD	1,007,840
BENTON	837,125	KITTSOON	382,464	RENVILLE	964,147
BIG STONE	760,342	KOOCHICHING	26,501	RICE	1,555,949
BLUE EARTH	1,784,558	LAC QUI PARLE	681,260	ROCK	590,429
BROWN	1,133,236	LAKE	1,180,635	ROSEAU	584,600
CARLTON	1,570,825	LAKE OF THE WOODS	347,282	ST LOUIS	10,436,044
CARVER	4,524,510	LE SUEUR	1,800,107	SCOTT	5,449,814
CASS	1,318,992	LINCOLN	653,383	SHERBURNE	1,520,266
CHIPPEWA	1,072,585	LYON	976,438	SIBLEY	1,052,202
CHISAGO	2,647,744	MCLEOD	1,791,631	STEARNS	4,545,685
CLAY	1,282,418	MAHNOMEN	328,195	STEELE	1,209,683
CLEARWATER	205,111	MARSHALL	664,534	STEVENS	1,033,806
COOK	1,040,472	MARTIN	690,167	SWIFT	945,710
COTTONWOOD	866,872	MEEKER	1,239,195	TODD	1,612,083
CROW WING	2,108,165	MILLE LACS	1,152,258	TRAVERSE	578,533
DAKOTA	12,635,124	MORRISON	1,700,737	WABASHA	1,019,601
DODGE	1,229,127	MOWER	1,745,046	WADENA	361,116
DOUGLAS	1,971,149	MURRAY	794,407	WASECA	1,334,146
FARIBAULT	765,633	NICOLLET	1,136,164	WASHINGTON	8,545,815
FILLMORE	1,070,379	NOBLES	929,811	WATOWAN	804,026
FREEBORN	1,649,090	NORMAN	592,006	WILKIN	935,141
GOODHUE	1,042,561	OLMSTED	5,999,277	WINONA	1,791,130
GRANT	648,759	OTTER TAIL	2,799,216	WRIGHT	2,467,200
HENNEPIN	37,777,119	PENNINGTON	577,868	YELLOW MEDICINE	1,076,156
HOUSTON	1,198,204	PINE	1,275,371		
HUBBARD	886,792	PIPESTONE	710,011	STATEWIDE TOTAL	204,773,838
ISANTI	2,217,683	POLK	1,495,069		

Note: Beginning with taxes payable in 2002, cities, townships, school districts, and special taxing districts no longer receive HACA.

TABLE 43
DISPARITY REDUCTION AID AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 2002

COUNTY NAME	COUNTY	TOWN	SCHOOL DISTRICT	TOTAL
AITKIN	\$ 9,479	\$ 55	\$ 10,653	\$ 20,187
ANOKA	106	0	135	241
BECKER	4,141	0	5,152	9,293
BELTRAMI	370	810	6,674	7,854
BENTON	6,182	0	8,036	14,218
BIG STONE	86,617	471	85,340	172,428
BLUE EARTH	65,409	0	87,728	153,137
BROWN	26,894	0	41,125	68,019
CARLTON	322,356	13,255	235,140	570,751
CARVER	2,343	192	2,848	5,383
CASS	6,483	32	7,338	13,853
CHIPPEWA	113,191	16,062	121,914	251,167
CHISAGO	4,411	0	4,688	9,099
CLAY	12,896	0	15,151	28,047
CLEARWATER	48,654	4,917	47,908	101,479
COOK	2,779	0	2,185	4,964
COTTONWOOD	45,340	1,893	62,055	109,288
CROW WING	14,016	0	20,297	34,313
DAKOTA	1,893	0	3,189	5,082
DODGE	0	0	0	0
DOUGLAS	6,569	646	7,436	14,651
FARIBAULT	66,448	0	101,921	168,369
FILLMORE	202,388	53,699	232,740	488,827
FREEBORN	44,998	2,981	55,122	103,101
GOODHUE	24,547	69	51,076	75,692
GRANT	5,723	0	7,381	13,104
HENNEPIN	255,443	0	355,944	611,387
HOUSTON	138,995	36,892	140,154	316,041
HUBBARD	0	0	0	0
ISANTI	35,185	390	28,599	64,174
ITASCA	152,468	748	116,698	269,914
JACKSON	53,617	1,265	72,421	127,303
KANABEC	4,145	61	3,219	7,425
KANDIYOHI	19,928	442	22,551	42,921
KITTSO	4,260	0	6,112	10,372
KOOCHICHING	152,540	0	166,718	319,258
LAC QUI PARLE	47,926	0	76,276	124,202
LAKE	157,351	1,088	64,285	222,724
LAKE OF THE WOODS	8,600	256	8,143	16,999
LE SUEUR	78,360	0	77,771	156,131
LINCOLN	37,821	2,159	29,104	69,084
LYON	26,265	0	23,310	49,575
MCLEOD	56,374	0	66,236	122,610
MAHNOMEN	62,354	6,974	51,123	120,451
MARSHALL	4,239	109	5,775	10,123

TABLE 43
DISPARITY REDUCTION AID AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 2002

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
MARTIN	\$ 35,711	0	64,636	100,347
MEEKER	15,500	2,871	23,814	42,185
MILLE LACS	23,228	50	22,751	46,029
MORRISON	26,568	0	29,197	55,765
MOWER	189,530	20,351	198,162	408,043
MURRAY	33,649	2,701	53,728	90,078
NICOLLET	11,924	0	16,146	28,070
NOBLES	64,875	431	82,899	148,205
NORMAN	15,591	0	18,955	34,546
OLMSTED	13,285	3,505	16,339	33,129
OTTER TAIL	13,854	363	19,351	33,568
PENNINGTON	89,549	4,864	89,917	184,330
PINE	1,028	41	906	1,975
PIPESTONE	74,611	1,708	73,819	150,138
POLK	69,910	422	80,779	151,111
POPE	21,286	0	27,899	49,185
RAMSEY	271,387	0	343,052	614,439
RED LAKE	87,926	9,264	70,329	167,519
REDWOOD	43,114	0	48,757	91,871
RENVILLE	53,950	0	86,376	140,326
RICE	31,271	0	43,808	75,079
ROCK	26,091	5,196	32,226	63,513
ROSEAU	1,956	0	3,553	5,509
ST LOUIS	5,067,431	388,614	3,149,844	8,605,889
SCOTT	9,190	0	9,194	18,384
SHERBURNE	4,957	0	8,236	13,193
SIBLEY	55,201	582	66,301	122,084
STEARNS	47,343	582	63,848	111,773
STEELE	26,556	88	38,520	65,164
STEVENS	50,584	0	60,972	111,556
SWIFT	65,243	15,590	71,251	152,084
TODD	72,845	12,005	72,694	157,544
TRAVERSE	17,524	0	20,525	38,049
WABASHA	32,523	8,776	44,232	85,531
WADENA	49,115	175	37,322	86,612
WASECA	13,061	0	13,712	26,773
WASHINGTON	363	0	541	904
WATONWAN	4,758	0	5,343	10,101
WILKIN	10,507	0	13,891	24,398
WINONA	64,271	13,865	85,245	163,381
WRIGHT	5,266	0	10,856	16,122
YELLOW MEDICINE	41,132	0	44,549	85,681
STATEWIDE TOTAL	\$ 9,273,768	\$ 637,510	\$ 7,802,146	\$ 17,713,424

TABLE 44
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 2002

COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT *	DISPARITY REDUCTION AID AFTER 90% LIMIT	COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT *	DISPARITY REDUCTION AID AFTER 90% LIMIT
AITKIN	\$ 20,187	\$ 0	\$ 20,187	GRANT	\$ 13,431	\$ 327	\$ 13,104
ANOKA	241	0	241	HENNEPIN	611,387	0	611,387
BECKER	9,293	0	9,293	HOUSTON	316,671	630	316,041
BELTRAMI	7,854	0	7,854	HUBBARD	0	0	0
BENTON	14,218	0	14,218	ISANTI	64,174	0	64,174
BIG STONE	172,428	0	172,428	ITASCA	269,914	0	269,914
BLUE EARTH	153,137	0	153,137	JACKSON	127,303	0	127,303
BROWN	68,019	0	68,019	KANABEC	7,425	0	7,425
CARLTON	570,751	0	570,751	KANDIYOHI	42,921	0	42,921
CARVER	5,698	315	5,383	KITSON	10,372	0	10,372
CASS	13,853	0	13,853	KOOCHICHING	319,258	0	319,258
CHIPPEWA	251,766	599	251,167	LAC QUI PARLE	125,960	1,758	124,202
CHISAGO	9,099	0	9,099	LAKE	224,349	1,625	222,724
CLAY	28,047	0	28,047	LAKE OF THE WOODS	16,999	0	16,999
CLEARWATER	101,479	0	101,479	LESUEUR	156,676	545	156,131
COOK	4,964	0	4,964	LINCOLN	76,060	6,976	69,084
COTTONWOOD	122,286	12,998	109,288	LYON	59,805	10,230	49,575
CROW WING	34,396	83	34,313	MCLEOD	125,379	2,769	122,610
DAKOTA	5,082	0	5,082	MAHNOMEN	120,451	0	120,451
DODGE	449,801	449,801	0	MARSHALL	10,845	722	10,123
DOUGLAS	14,651	0	14,651	MARTIN	100,389	42	100,347
FARIBAULT	170,705	2,336	168,369	MEEKER	42,185	0	42,185
FILLMORE	508,952	20,125	488,827	MILLE LACS	46,029	0	46,029
FREEBORN	128,485	25,384	103,101	MORRISON	55,765	0	55,765
GOODHUE	75,692	0	75,692	MOWER	534,891	126,848	408,043

TABLE 44
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 2002

COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT *	DISPARITY REDUCTION AID AFTER 90% LIMIT	COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT *	DISPARITY REDUCTION AID AFTER 90% LIMIT
MURRAY	\$ 106,466	\$ 16,388	\$ 90,078	SHERBURNE	\$ 13,193	\$ 0	\$ 13,193
NICOLLET	28,319	249	28,070	SIBLEY	122,084	0	122,084
NOBLES	148,205	0	148,205	STEARNS	111,773	0	111,773
NORMAN	34,546	0	34,546	STEELE	67,087	1,923	65,164
OLMSTED	40,232	7,103	33,129	STEVENS	111,556	0	111,556
OTTERTAIL	33,568	0	33,568	SWIFT	152,440	356	152,084
PENNINGTON	184,564	234	184,330	TODD	157,544	0	157,544
PINE	1,975	0	1,975	TRAVERSE	38,049	0	38,049
PIPESTONE	157,732	7,594	150,138	WABASHA	85,531	0	85,531
POLK	151,111	0	151,111	WADENA	86,612	0	86,612
POPE	49,185	0	49,185	WASECA	26,773	0	26,773
RAMSEY	614,439	0	614,439	WASHINGTON	904	0	904
RED LAKE	167,519	0	167,519	WATONWAN	10,101	0	10,101
REDWOOD	94,729	2,858	91,871	WILKIN	24,398	0	24,398
RENVILLE	148,038	7,712	140,326	WINONA	168,564	5,183	163,381
RICE	76,685	1,606	75,079	WRIGHT	16,122	0	16,122
ROCK	64,737	1,224	63,513	YELLOW MED	86,878	1,197	85,681
ROSEAU	5,509	0	5,509				
ST. LOUIS	8,625,884	19,995	8,605,889				
SCOTT	18,384	0	18,384	STATEWIDE	\$ 18,451,159	\$ 737,735	\$ 17,713,424
				TOTAL			

* Note: negative adjustment amounts are due to corrections for prior year errors.

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX	NTC			
	VALUE	CAPACITY	VALUE	CAPACITY	BASED			
	BASED	BASED	BASED	BASED	STATE TAX			
AITKIN								
CITY	0.0141	154.579	11,366	1,650,762	263,957	1,926,085	280,082	1,646,003
TOWN	0.0011	114.963	4,910	11,397,454	1,434,790	12,837,154	1,915,819	10,921,335
TOTAL	0.0031	118.815	16,276	13,048,216	1,698,747	14,763,239	2,195,901	12,567,338
ANOKA								
CITY	0.0411	115.914	6,165,298	206,291,696	27,198,523	239,655,516	20,652,679	219,002,837
TOWN	0.1470	98.770	986,491	7,173,324	312,781	8,472,597	936,149	7,536,448
TOTAL	0.0456	115.242	7,151,789	213,465,020	27,511,304	248,128,113	21,588,828	226,539,285
BECKER								
CITY	0.0132	137.169	51,077	7,135,520	1,273,721	8,460,318	627,850	7,832,468
TOWN	0.0087	119.761	56,030	13,916,779	1,221,652	15,194,461	1,675,885	13,518,576
TOTAL	0.0104	125.144	107,107	21,052,299	2,495,373	23,654,779	2,303,735	21,351,044
BELTRAMI								
CITY	0.0002	158.055	536	7,458,491	1,381,831	8,840,858	540,955	8,299,903
TOWN	0.0006	148.460	3,989	13,335,681	1,074,333	14,414,003	1,596,865	12,817,138
TOTAL	0.0005	151.765	4,525	20,794,172	2,456,164	23,254,861	2,137,820	21,117,041
BENTON								
CITY	0.0076	149.743	58,969	15,228,937	2,130,518	17,418,424	1,210,210	16,208,214
TOWN	0.0005	130.789	2,418	8,612,724	620,609	9,235,751	1,192,412	8,043,339
TOTAL	0.0049	142.294	61,387	23,841,661	2,751,127	26,654,175	2,402,622	24,251,553
BIG STONE								
CITY	0.1450	193.604	97,491	1,509,496	117,671	1,724,658	189,916	1,534,742
TOWN	0.1192	140.688	43,679	2,699,991	90,028	2,833,698	212,598	2,621,100
TOTAL	0.1359	155.976	141,170	4,209,487	207,699	4,558,356	402,514	4,155,842
BLUE EARTH								
CITY	0.0217	111.259	340,733	23,307,521	5,063,104	28,711,358	2,237,905	26,473,453
TOWN	0.0390	91.575	244,542	11,448,153	718,059	12,410,754	1,421,528	10,989,226
TOTAL	0.0267	103.903	585,275	34,755,674	5,781,163	41,122,112	3,659,433	37,462,679
BROWN								
CITY	0.1077	129.198	720,948	10,184,991	1,338,799	12,244,738	1,493,701	10,751,037
TOWN	0.0831	83.555	150,152	5,133,296	233,858	5,517,306	745,239	4,772,067
TOTAL	0.1024	109.207	871,100	15,318,287	1,572,657	17,762,044	2,238,940	15,523,104
CARLTON								
CITY	0.0216	168.695	120,653	12,125,108	1,823,009	14,068,770	1,106,943	12,961,827
TOWN	0.0140	155.851	76,913	11,373,740	1,000,853	12,451,506	1,316,786	11,134,720
TOTAL	0.0178	162.224	197,566	23,498,848	2,823,862	26,520,276	2,423,729	24,096,547
CARVER								
CITY	0.1510	125.200	6,049,788	58,617,826	6,714,193	71,381,807	3,603,390	67,778,417
TOWN	0.0494	102.732	311,991	8,570,008	371,055	9,253,054	1,182,007	8,071,047
TOTAL	0.1372	121.802	6,361,779	67,187,834	7,085,248	80,634,861	4,785,397	75,849,464
CASS								
CITY	0.0139	108.007	54,703	7,232,112	1,781,561	9,068,376	398,797	8,669,579
TOWN	0.0023	84.760	21,544	15,891,082	3,786,197	19,698,823	1,643,380	18,055,443
TOTAL	0.0057	90.877	76,247	23,123,194	5,567,758	28,767,199	2,042,177	26,725,022

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX	NTC			
	VALUE BASED	CAPACITY BASED	VALUE BASED	CAPACITY BASED	BASED STATE TAX			
CHIPPEWA								
CITY	0.0860	165.382	204,421	4,853,932	583,381	5,641,734	533,738	5,107,996
TOWN	0.1108	106.067	124,590	4,687,488	187,544	4,999,622	476,497	4,523,125
TOTAL	0.0939	129.738	329,011	9,541,420	770,925	10,641,356	1,010,235	9,631,121
CHISAGO								
CITY	0.0863	144.909	888,633	17,353,431	1,561,787	19,803,851	1,779,764	18,024,087
TOWN	0.0854	122.621	936,891	15,892,839	753,496	17,583,226	1,917,211	15,666,015
TOTAL	0.0858	133.325	1,825,524	33,246,270	2,315,283	37,387,077	3,696,975	33,690,102
CLAY								
CITY	0.0132	135.330	152,245	18,482,193	2,004,663	20,639,101	4,648,588	15,990,513
TOWN	0.0344	128.707	105,356	8,627,797	287,339	9,020,492	973,528	8,046,964
TOTAL	0.0176	133.149	257,601	27,109,990	2,292,002	29,659,593	5,622,116	24,037,477
CLEARWATER								
CITY	0.0043	230.092	1,883	1,212,564	110,823	1,325,270	98,879	1,226,391
TOWN	0.0064	157.089	13,752	6,359,720	1,308,112	7,681,584	479,399	7,202,185
TOTAL	0.0060	165.498	15,635	7,572,284	1,418,935	9,006,854	578,278	8,428,576
COOK								
CITY	0.0003	139.882	192	1,207,731	188,745	1,396,668	241,232	1,155,436
TOWN	0.0003	76.018	603	4,442,436	1,504,580	5,947,619	593,225	5,354,394
TOTAL	0.0003	84.239	795	5,650,167	1,693,325	7,344,287	834,457	6,509,830
COTTONWOOD								
CITY	0.1079	157.284	202,896	3,449,637	358,505	4,011,038	478,114	3,532,924
TOWN	0.1059	94.137	108,056	5,473,696	448,613	6,030,365	419,925	5,610,440
TOTAL	0.1072	111.432	310,952	8,923,333	807,118	10,041,403	898,039	9,143,364
CROW WING								
CITY	0.0191	102.316	296,406	25,821,404	6,855,113	32,972,923	2,490,282	30,482,641
TOWN	0.0154	78.394	195,201	18,048,806	4,192,162	22,436,169	2,834,479	19,601,690
TOTAL	0.0175	90.904	491,607	43,870,210	11,047,275	55,409,092	5,324,761	50,084,331
DAKOTA								
CITY	0.1359	109.209	29,772,362	290,789,043	43,774,432	364,335,836	22,256,027	342,079,642
TOWN	0.0410	88.545	363,596	10,105,481	549,454	11,018,532	1,186,448	9,832,085
TOTAL	0.1322	108.360	30,135,958	300,894,524	44,323,886	375,354,368	23,442,475	351,911,727
DODGE								
CITY	0.0019	165.245	6,234	6,350,113	504,366	6,860,713	788,265	6,072,448
TOWN	0.0070	112.210	18,302	6,811,819	124,858	6,954,979	763,429	6,191,550
TOTAL	0.0041	132.768	24,536	13,161,932	629,224	13,815,692	1,551,694	12,263,998
DOUGLAS								
CITY	0.0349	108.436	193,300	8,263,292	2,167,335	10,623,927	819,553	9,804,374
TOWN	0.0109	92.092	104,930	13,637,748	1,802,345	15,545,023	1,872,709	13,672,314
TOTAL	0.0197	97.645	298,230	21,901,040	3,969,680	26,168,950	2,692,262	23,476,688
FARIBAULT								
CITY	0.0468	136.638	113,005	3,999,072	578,805	4,690,882	604,984	4,085,898
TOWN	0.0600	83.911	73,728	5,592,335	135,957	5,802,020	627,897	5,174,123
TOTAL	0.0512	100.000	186,733	9,591,407	714,762	10,492,902	1,232,881	9,260,021

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE	
	MARKET	NET TAX	MARKET	NET TAX	NTC			
	VALUE	CAPACITY	VALUE	CAPACITY	BASED			
	BASED	BASED	BASED	BASED	STATE TAX	TOTAL		
FILLMORE								
CITY	0.1395	141.341	514,058	6,078,532	600,117	7,192,707	913,771	6,278,936
TOWN	0.1048	102.341	237,183	6,251,976	198,838	6,687,997	975,515	5,712,482
TOTAL	0.1263	118.453	751,241	12,330,508	798,955	13,880,704	1,889,286	11,991,418
FREEBORN								
CITY	0.0071	108.162	49,478	8,916,281	1,476,949	10,442,708	1,581,337	8,861,371
TOWN	0.0415	91.201	129,696	7,938,547	719,308	8,787,551	1,043,490	7,744,061
TOTAL	0.0178	99.451	179,174	16,854,828	2,196,257	19,230,259	2,624,827	16,605,432
GOODHUE								
CITY	0.0171	158.990	293,199	38,040,359	4,079,762	42,413,320	2,211,020	40,202,255
TOWN	0.0163	120.444	107,499	13,293,932	321,663	13,723,094	1,556,589	12,166,505
TOTAL	0.0169	146.821	400,698	51,334,291	4,401,425	56,136,414	3,767,609	52,368,760
GRANT								
CITY	0.1211	192.344	90,844	1,761,234	170,960	2,023,038	192,041	1,830,997
TOWN	0.1291	101.929	103,561	3,233,409	140,200	3,477,170	327,085	3,150,085
TOTAL	0.1253	122.182	194,405	4,994,643	311,160	5,500,208	519,126	4,981,082
HENNEPIN								
CITY	0.1295	129.392	103,456,954	1,353,578,585	228,738,109	1,685,773,648	68,588,339	1,617,185,192
TOWN	0.0777	118.350	164,759	3,173,007	549,246	3,887,012	171,658	3,715,354
TOTAL	0.1293	129.364	103,621,713	1,356,751,592	229,287,355	1,689,660,660	68,759,997	1,620,900,546
HOUSTON								
CITY	0.0307	140.447	118,373	6,124,587	482,484	6,725,444	879,212	5,846,232
TOWN	0.0582	118.755	140,048	4,962,816	208,856	5,311,720	833,178	4,478,542
TOTAL	0.0413	129.832	258,421	11,087,403	691,340	12,037,164	1,712,390	10,324,774
HUBBARD								
CITY	0.0014	132.389	2,213	2,947,183	718,238	3,667,634	236,268	3,431,366
TOWN	0.0033	100.622	21,289	11,845,279	1,989,099	13,855,667	1,243,642	12,612,025
TOTAL	0.0029	105.674	23,502	14,792,462	2,707,337	17,523,301	1,479,910	16,043,391
ISANTI								
CITY	0.0075	191.857	27,777	8,928,041	1,012,761	9,968,579	634,692	9,333,887
TOWN	0.0054	123.360	50,098	13,447,437	346,650	13,844,185	2,083,685	11,760,500
TOTAL	0.0060	143.852	77,875	22,375,478	1,359,411	23,812,764	2,718,377	21,094,387
ITASCA								
CITY	0.0207	150.039	178,819	19,085,692	2,492,868	21,757,379	2,600,127	19,157,252
TOWN	0.0275	121.049	284,887	19,214,645	2,591,905	22,091,437	4,571,101	17,520,336
TOTAL	0.0244	133.945	463,706	38,300,337	5,084,773	43,848,816	7,171,228	36,677,588
JACKSON								
CITY	0.0393	157.543	57,154	2,656,131	262,756	2,976,041	384,965	2,591,076
TOWN	0.0765	108.914	106,937	7,691,364	445,811	8,244,112	581,080	7,663,032
TOTAL	0.0576	118.286	164,091	10,347,495	708,567	11,220,153	966,045	10,254,108
KANABEC								
CITY	0.0430	150.501	47,906	2,071,977	259,643	2,379,526	214,214	2,165,312
TOWN	0.0475	139.449	153,565	6,417,130	228,201	6,798,896	1,026,276	5,772,620
TOTAL	0.0463	141.994	201,471	8,489,107	487,844	9,178,422	1,240,490	7,937,932

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED				TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX	NTC			
	VALUE	CAPACITY	VALUE	CAPACITY	BASED			
	BASED	BASED	BASED	BASED	STATE TAX	TOTAL		
KANDIYOHI								
CITY	0.1316	140.565	1,039,046	13,718,715	1,880,004	16,637,765	1,599,172	15,038,593
TOWN	0.0650	123.547	449,162	15,458,254	1,025,895	16,933,311	1,586,891	15,346,420
TOTAL	0.1005	131.004	1,488,208	29,176,969	2,905,899	33,571,076	3,186,063	30,385,013
KITTSO								
CITY	0.3225	140.932	175,430	928,686	126,076	1,230,192	134,539	1,095,653
TOWN	0.4062	82.977	492,754	3,346,014	1,109,302	4,948,070	203,779	4,744,291
TOTAL	0.3803	91.117	668,184	4,274,700	1,235,378	6,178,262	338,318	5,839,944
KOOCHICHING								
CITY	0.1698	109.184	391,058	3,403,346	957,697	4,752,101	463,385	4,288,716
TOWN	0.1395	77.755	239,814	1,991,600	277,608	2,509,022	516,905	1,992,117
TOTAL	0.1568	95.007	630,872	5,394,946	1,235,305	7,261,123	980,290	6,280,833
LAC QUI PARLE								
CITY	0.1556	158.333	118,897	1,451,025	186,119	1,756,041	200,846	1,555,195
TOWN	0.1368	99.177	92,544	3,410,977	111,561	3,615,082	409,836	3,205,246
TOTAL	0.1468	111.623	211,441	4,862,002	297,680	5,371,123	610,682	4,760,441
LAKE								
CITY	0.0000	170.569	0	3,178,636	303,237	3,481,873	982,805	2,499,068
TOWN	0.0000	113.379	0	5,538,773	912,768	6,451,541	974,725	5,476,816
TOTAL	0.0000	129.171	0	8,717,409	1,216,005	9,933,414	1,957,530	7,975,884
LAKE OF THE WOODS								
CITY	0.0243	141.949	8,099	640,534	144,167	792,800	63,056	729,744
TOWN	0.0244	135.263	22,494	2,300,861	207,180	2,530,535	257,303	2,273,232
TOTAL	0.0244	136.665	30,593	2,941,395	351,347	3,323,335	320,359	3,002,976
LE SUEUR								
CITY	0.0294	132.701	154,705	8,154,732	899,946	9,209,383	1,124,575	8,084,808
TOWN	0.0282	87.561	147,394	7,644,306	536,281	8,327,981	1,180,770	7,147,211
TOTAL	0.0288	106.209	302,099	15,799,038	1,436,227	17,537,364	2,305,345	15,232,019
LINCOLN								
CITY	0.1336	173.927	85,849	1,250,685	87,612	1,424,146	186,000	1,238,146
TOWN	0.2099	104.216	217,652	3,270,248	465,959	3,953,859	316,116	3,637,743
TOTAL	0.1807	117.212	303,501	4,520,933	553,571	5,378,005	502,116	4,875,889
LYON								
CITY	0.0201	126.701	130,208	10,499,209	1,832,454	12,461,871	1,127,297	11,334,574
TOWN	0.0586	80.029	118,579	4,847,863	581,654	5,548,096	641,128	4,906,968
TOTAL	0.0293	106.991	248,787	15,347,072	2,414,108	18,009,967	1,768,425	16,241,542
MCLEOD								
CITY	0.0227	158.646	213,931	17,899,945	1,928,630	20,042,506	1,835,822	18,206,684
TOWN	0.0235	103.930	91,893	7,213,443	160,215	7,465,551	1,141,846	6,323,705
TOTAL	0.0229	137.807	305,824	25,113,388	2,088,845	27,508,057	2,977,668	24,530,389
MAHNOMEN								
CITY	0.0000	194.652	0	1,474,606	275,029	1,749,635	92,027	1,657,604
TOWN	0.0042	183.887	2,105	2,546,208	68,236	2,616,549	231,385	2,385,164
TOTAL	0.0021	187.693	2,105	4,020,814	343,265	4,366,184	323,412	4,042,768

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX	NTC			
	VALUE BASED	CAPACITY BASED	VALUE BASED	CAPACITY BASED	BASED STATE TAX			
MARSHALL								
CITY	0.1041	133.984	87,401	1,306,508	148,284	1,542,193	236,972	1,305,221
TOWN	0.0786	87.262	126,547	4,906,048	1,085,694	6,118,289	478,912	5,639,377
TOTAL	0.0873	94.168	213,948	6,212,556	1,233,978	7,660,482	715,884	6,944,598
MARTIN								
CITY	0.0174	123.768	75,985	6,547,043	964,611	7,587,639	1,009,986	6,577,653
TOWN	0.0713	78.069	147,794	7,072,072	791,258	8,011,124	649,371	7,361,753
TOTAL	0.0347	94.916	223,779	13,619,115	1,755,869	15,598,763	1,659,357	13,939,406
MEEKER								
CITY	0.0095	136.369	29,786	4,946,261	549,153	5,525,200	742,133	4,783,067
TOWN	0.0115	109.707	50,251	8,715,821	433,537	9,199,609	1,209,510	7,990,099
TOTAL	0.0107	118.064	80,037	13,662,082	982,690	14,724,809	1,951,643	12,773,166
MILLE LACS								
CITY	0.0004	176.282	1,159	5,754,634	522,631	6,278,424	596,673	5,681,751
TOWN	0.0004	138.099	1,851	9,155,025	682,235	9,839,111	1,225,820	8,613,291
TOTAL	0.0004	150.697	3,010	14,909,659	1,204,866	16,117,535	1,822,493	14,295,042
MORRISON								
CITY	0.0231	149.002	88,101	7,094,640	970,419	8,153,160	860,486	7,292,674
TOWN	0.0091	118.298	53,432	11,336,923	905,051	12,295,406	1,838,318	10,457,088
TOTAL	0.0146	128.490	141,533	18,431,563	1,875,470	20,448,566	2,698,804	17,749,762
MOWER								
CITY	0.0882	95.741	737,854	9,247,595	1,363,309	11,348,758	2,053,387	9,295,371
TOWN	0.0858	92.790	233,216	7,772,236	478,466	8,483,918	1,003,715	7,480,203
TOTAL	0.0876	94.371	971,070	17,019,831	1,841,775	19,832,676	3,057,102	16,775,574
MURRAY								
CITY	0.2676	132.418	276,970	1,575,721	173,020	2,025,711	286,520	1,739,191
TOWN	0.2043	85.155	221,119	4,576,611	339,878	5,137,608	474,085	4,663,523
TOTAL	0.2352	93.722	498,089	6,152,332	512,898	7,163,319	760,605	6,402,714
NICOLLET								
CITY	0.0248	106.556	230,385	11,900,399	1,822,234	13,953,018	1,494,406	12,458,611
TOWN	0.0727	92.125	184,626	5,876,602	224,869	6,286,097	703,789	5,582,308
TOTAL	0.0350	101.310	415,011	17,777,001	2,047,103	20,239,115	2,198,195	18,040,919
NOBLES								
CITY	0.0334	140.789	136,563	7,169,369	1,082,700	8,388,632	871,018	7,517,614
TOWN	0.1098	101.099	112,229	5,842,213	118,533	6,072,975	572,581	5,500,394
TOTAL	0.0487	119.691	248,792	13,011,582	1,201,233	14,461,607	1,443,599	13,018,008
NORMAN								
CITY	0.1966	191.679	141,262	1,540,382	101,446	1,783,090	206,776	1,576,314
TOWN	0.1710	118.227	88,056	3,708,788	101,563	3,898,407	287,290	3,611,117
TOTAL	0.1859	133.206	229,318	5,249,170	203,009	5,681,497	494,066	5,187,431
OLMSTED								
CITY	0.1181	128.972	5,904,033	80,339,416	12,457,895	98,701,344	7,347,970	91,353,166
TOWN	0.0962	111.302	1,134,595	17,208,314	607,971	18,950,880	2,018,015	16,932,865
TOTAL	0.1139	125.458	7,038,628	97,547,730	13,065,866	117,652,224	9,365,985	108,286,031

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX	NTC			
	VALUE BASED	CAPACITY BASED	VALUE BASED	CAPACITY BASED	BASED STATE TAX			
OTTER TAIL								
CITY	0.0932	107.734	779,600	11,761,879	2,350,063	14,891,542	1,572,918	13,318,624
TOWN	0.0387	86.764	447,197	20,281,449	2,894,557	23,623,203	3,071,281	20,551,922
TOTAL	0.0616	93.440	1,226,797	32,043,328	5,244,620	38,514,745	4,644,199	33,870,546
PENNINGTON								
CITY	0.0260	202.210	49,758	4,612,000	426,166	5,087,924	463,358	4,624,566
TOWN	0.0289	149.917	37,128	3,601,332	439,438	4,077,898	381,985	3,695,913
TOTAL	0.0271	175.386	86,886	8,213,332	865,604	9,165,822	845,343	8,320,479
PINE								
CITY	0.0492	136.081	152,326	5,613,293	1,021,663	6,787,282	567,295	6,219,987
TOWN	0.0506	119.592	264,948	10,423,195	869,232	11,557,375	1,484,702	10,072,673
TOTAL	0.0501	124.889	417,274	16,036,488	1,890,895	18,344,657	2,051,997	16,292,660
PIPESTONE								
CITY	0.2569	145.265	421,552	2,900,245	395,598	3,717,395	406,034	3,311,361
TOWN	0.2399	102.825	190,023	3,402,534	168,329	3,760,886	309,407	3,451,479
TOTAL	0.2514	118.796	611,575	6,302,779	563,927	7,478,281	715,441	6,762,840
POLK								
CITY	0.0577	181.775	289,962	11,049,463	1,118,357	12,457,782	1,991,359	10,466,423
TOWN	0.0595	142.736	159,691	13,509,401	901,406	14,570,498	929,283	13,641,215
TOTAL	0.0583	158.003	449,653	24,558,864	2,019,763	27,028,280	2,920,642	24,107,638
POPE								
CITY	0.0017	162.430	2,401	2,829,413	272,607	3,104,421	343,574	2,760,847
TOWN	0.0171	114.429	31,663	5,007,998	334,142	5,373,803	632,536	4,741,267
TOTAL	0.0103	128.095	34,064	7,837,411	606,749	8,478,224	976,110	7,502,114
RAMSEY								
CITY	0.0538	123.646	13,354,182	392,269,932	64,721,520	470,345,634	30,226,983	440,118,441
TOWN	0.1209	109.673	937,857	9,603,239	1,087,979	11,629,075	871,138	10,757,937
TOTAL	0.0558	123.271	14,292,039	401,873,171	65,809,499	481,974,709	31,098,121	450,876,378
RED LAKE								
CITY	0.0457	206.005	17,353	962,996	86,630	1,066,979	107,203	959,776
TOWN	0.0866	112.330	46,530	1,543,348	352,842	1,942,720	156,276	1,786,444
TOTAL	0.0697	136.111	63,883	2,506,344	439,472	3,009,699	263,479	2,746,220
REDWOOD								
CITY	0.0179	164.513	48,356	5,273,949	545,973	5,868,278	658,232	5,210,046
TOWN	0.0337	95.151	34,338	6,601,313	116,705	6,752,356	600,673	6,151,683
TOTAL	0.0223	117.073	82,694	11,875,262	662,678	12,620,634	1,258,905	11,361,729
RENVILLE								
CITY	0.0800	176.086	195,063	5,248,275	514,606	5,957,944	633,907	5,324,037
TOWN	0.0730	87.217	132,846	8,432,452	670,043	9,235,341	744,113	8,491,228
TOTAL	0.0770	108.157	327,909	13,680,727	1,184,649	15,193,285	1,378,020	13,815,265
RICE								
CITY	0.0172	109.560	266,180	20,073,071	3,002,056	23,341,307	2,429,669	20,911,638
TOWN	0.0101	91.052	77,119	10,626,810	477,567	11,181,496	1,572,568	9,608,928
TOTAL	0.0148	102.358	343,299	30,699,881	3,479,623	34,522,803	4,002,237	30,520,566

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX	NTC			
	VALUE	CAPACITY	VALUE	CAPACITY	BASED			
	BASED	BASED	BASED	BASED	STATE TAX			
ROCK								
CITY	0.1086	131.805	190,984	2,752,676	342,514	3,286,174	441,799	2,844,375
TOWN	0.0950	102.287	66,837	4,145,518	70,181	4,282,536	361,031	3,921,505
TOTAL	0.1047	112.325	257,821	6,898,194	412,695	7,568,710	802,830	6,765,880
ROSEAU								
CITY	0.0647	174.406	105,877	3,626,580	511,642	4,244,099	341,537	3,902,562
TOWN	0.0611	117.269	136,072	4,608,547	319,530	5,064,149	840,119	4,224,030
TOTAL	0.0626	137.040	241,949	8,235,127	831,172	9,308,248	1,181,656	8,126,592
ST. LOUIS								
CITY	0.0164	148.351	767,032	85,405,398	10,649,403	96,821,833	14,740,600	82,081,233
TOWN	0.0218	133.639	442,460	40,327,269	4,501,923	45,271,652	7,465,899	37,805,753
TOTAL	0.0180	143.292	1,209,492	125,732,667	15,151,326	142,093,485	22,206,499	119,886,986
SCOTT								
CITY	0.0916	117.897	4,269,427	65,096,016	8,849,960	78,215,403	5,111,315	73,104,088
TOWN	0.0490	90.785	671,216	14,681,555	754,582	16,107,353	1,460,319	14,647,034
TOTAL	0.0819	111.755	4,940,643	79,777,571	9,604,542	94,322,756	6,571,634	87,751,122
SHERBURNE								
CITY	0.0989	125.539	2,282,970	41,694,475	5,568,584	49,546,029	2,412,751	47,133,278
TOWN	0.0565	100.729	865,919	17,589,634	908,326	19,363,879	2,659,800	16,704,079
TOTAL	0.0819	116.989	3,148,889	59,284,109	6,476,910	68,909,908	5,072,551	63,837,357
SIBLEY								
CITY	0.0339	157.576	71,294	3,770,146	313,513	4,154,953	586,086	3,568,867
TOWN	0.0235	102.411	51,545	7,013,802	198,561	7,263,908	839,436	6,424,472
TOTAL	0.0286	116.693	122,839	10,783,948	512,074	11,418,861	1,425,522	9,993,339
STEARNS								
CITY	0.0244	127.788	904,571	60,968,765	10,560,636	72,433,972	6,125,088	66,308,884
TOWN	0.0293	116.269	427,030	24,704,017	1,499,095	26,630,142	3,513,998	23,116,144
TOTAL	0.0258	124.239	1,331,601	85,672,782	12,059,731	99,064,114	9,639,086	89,425,028
STEELE								
CITY	0.0076	114.963	88,606	16,221,345	2,597,354	18,907,305	2,042,713	16,864,592
TOWN	0.0182	92.304	58,901	5,879,561	452,799	6,391,261	825,190	5,566,071
TOTAL	0.0099	107.915	147,507	22,100,906	3,050,153	25,298,566	2,867,903	22,430,663
STEVENS								
CITY	0.1364	129.034	220,348	2,498,384	363,595	3,082,327	351,444	2,730,883
TOWN	0.1043	87.029	100,645	2,883,761	291,803	3,276,209	338,696	2,937,513
TOTAL	0.1244	102.521	320,993	5,382,145	655,398	6,358,536	690,140	5,668,396
SWIFT								
CITY	0.1112	132.846	191,348	2,943,816	563,027	3,698,191	375,699	3,322,492
TOWN	0.0875	100.501	85,863	4,304,515	404,104	4,794,482	399,053	4,395,429
TOTAL	0.1026	111.529	277,211	7,248,331	967,131	8,492,673	774,752	7,717,921
TODD								
CITY	0.0211	169.913	41,284	4,013,432	436,707	4,491,423	480,680	4,010,743
TOWN	0.0265	150.951	97,804	9,566,811	519,728	10,184,343	1,392,238	8,792,105
TOTAL	0.0246	156.099	139,088	13,580,243	956,435	14,675,766	1,872,918	12,802,848

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX	NTC			
	VALUE BASED	CAPACITY BASED	VALUE BASED	CAPACITY BASED	BASED STATE TAX			
TRAVERSE								
CITY	0.1327	181.977	59,548	956,767	91,189	1,107,504	114,054	993,450
TOWN	0.1053	92.145	45,541	2,782,714	201,158	3,029,413	190,984	2,838,429
TOTAL	0.1192	105.466	105,089	3,739,481	292,347	4,136,917	305,038	3,831,879
WABASHA								
CITY	0.0315	123.353	146,756	6,717,461	815,171	7,679,388	997,453	6,681,935
TOWN	0.0350	102.892	108,666	5,721,302	165,124	5,995,092	924,450	5,070,642
TOTAL	0.0329	113.016	255,422	12,438,763	980,295	13,674,480	1,921,903	11,752,577
WADENA								
CITY	0.0128	182.130	23,370	4,087,637	462,083	4,573,090	424,345	4,148,745
TOWN	0.0067	149.667	9,878	3,542,958	230,953	3,783,789	524,303	3,259,486
TOTAL	0.0101	165.466	33,248	7,630,595	693,036	8,356,879	948,648	7,408,231
WASECA								
CITY	0.0122	151.522	46,204	6,630,926	622,853	7,299,983	913,879	6,386,104
TOWN	0.0177	102.741	43,211	6,121,256	306,047	6,470,514	844,179	5,626,335
TOTAL	0.0144	123.398	89,415	12,752,182	928,900	13,770,497	1,758,058	12,012,439
WASHINGTON								
CITY	0.1296	111.292	16,013,059	161,275,261	18,982,488	196,270,808	12,794,989	183,475,789
TOWN	0.0779	89.045	1,094,567	13,869,107	577,576	15,541,250	921,719	14,619,292
TOTAL	0.1243	109.133	17,107,626	175,144,368	19,560,064	211,812,058	13,716,708	198,095,081
WATONWAN								
CITY	0.1510	159.298	256,459	3,179,842	328,340	3,764,641	455,300	3,309,341
TOWN	0.1673	112.236	127,950	4,647,372	137,510	4,912,832	387,510	4,525,322
TOTAL	0.1561	127.544	384,409	7,827,214	465,850	8,677,473	842,810	7,834,663
WILKIN								
CITY	0.0116	107.428	12,608	1,375,976	185,475	1,574,059	271,691	1,302,368
TOWN	0.0405	75.317	25,543	3,328,683	113,552	3,467,778	284,869	3,182,909
TOTAL	0.0223	82.532	38,151	4,704,659	299,027	5,041,837	556,560	4,485,277
WINONA								
CITY	0.1768	106.203	2,418,182	17,767,176	2,927,569	23,112,927	2,433,641	20,679,286
TOWN	0.1498	102.433	642,663	6,901,942	181,330	7,725,935	1,167,943	6,557,992
TOTAL	0.1703	105.120	3,060,845	24,669,118	3,108,899	30,838,862	3,601,584	27,237,278
WRIGHT								
CITY	0.0394	124.046	1,228,899	48,236,763	5,296,028	54,761,690	4,106,241	50,655,449
TOWN	0.0405	92.005	648,686	20,081,885	1,874,145	22,604,716	2,904,327	19,700,389
TOTAL	0.0398	112.527	1,877,585	68,318,648	7,170,173	77,366,406	7,010,568	70,355,838
YELLOW MEDICINE								
CITY	0.1522	183.960	206,223	2,948,814	289,265	3,444,302	356,439	3,087,863
TOWN	0.0738	135.746	76,980	5,987,114	139,952	6,204,046	529,411	5,674,635
TOTAL	0.1181	148.598	283,203	8,935,928	429,217	9,648,348	885,850	8,762,498
STATEWIDE TOTAL								
CITY	0.0963	125.540	205,488,418	3,387,497,733	522,058,797	4,115,044,946	264,311,967	3,850,732,197
TOWN	0.0456	105.913	17,862,610	752,163,533	63,284,385	833,310,530	97,848,240	735,462,052
TOTAL	0.0885	121.451	223,351,028	4,139,661,266	585,343,182	4,948,355,476	362,160,207	4,586,194,249

TABLE 46
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY ¹	10 PERCENT POWER LINE TAX CAPACITY	10 PERCENT POWER LINE LEVY AMOUNT	NUMBER OF PARCELS		CREDIT AMOUNT
			UNDER THE MAXIMUM CREDIT	AT THE MAXIMUM CREDIT	
<u>BENTON</u>					
CITY	118	210	2	0	25
TOWN	4,061	5,517	46	17	2,427
TOTAL	4,179	5,727	48	17	2,452
<u>CARLTON</u>					
TOWN	8,966	15,039	3	34	1,002
TOTAL	8,966	15,039	3	34	1,002
<u>CHISAGO</u>					
CITY	1,861	2,495	14	9	1,620
TOWN	8,636	11,227	53	30	6,356
TOTAL	10,497	13,722	67	39	7,976
<u>GRANT</u>					
TOWN	6,368	6,118	4	74	5,791
TOTAL	6,368	6,118	4	74	5,791
<u>HENNEPIN</u>					
CITY	10,989	14,176	60	67	14,177
TOTAL	10,989	14,176	60	67	14,177
<u>ITASCA</u>					
CITY	1,180	1,477	3	1	311
TOWN	9,771	11,515	21	15	1,287
TOTAL	10,951	12,992	24	16	1,598
<u>KANDIYOHI</u>					
TOWN	169	234	8	11	1,495
TOTAL	169	234	8	11	1,495
<u>KOOCHICHING ²</u>					
TOWN	0	0	5	48	2,049
TOTAL	0	0	5	48	2,049
<u>LAKE OF THE WOODS ²</u>					
TOWN	0	0	2	36	1,756
TOTAL	0	0	2	36	1,756
<u>MEEKER</u>					
TOWN	6,372	7,315	33	65	6,124
TOTAL	6,372	7,315	33	65	6,124
<u>MILLE LACS</u>					
CITY	341	539	1	12	483
TOWN	1,244	1,774	5	20	1,269
TOTAL	1,585	2,313	6	32	1,752
<u>PINE</u>					
CITY	1,698	2,147	15	11	1,314
TOWN	12,743	15,678	54	103	8,270
TOTAL	14,441	17,825	69	114	9,584

TABLE 46
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

COUNTY ¹	10 PERCENT POWER LINE TAX CAPACITY	10 PERCENT POWER LINE LEVY AMOUNT	NUMBER OF PARCELS		CREDIT AMOUNT
			UNDER THE MAXIMUM CREDIT	AT THE MAXIMUM CREDIT	
<u>POPE</u>					
TOWN	7,412	8,510	43	49	6,687
TOTAL	7,412	8,510	43	49	6,687
<u>ROSEAU</u>					
TOWN	8,090	10,423	30	52	2,592
TOTAL	8,090	10,423	30	52	2,592
<u>ST. LOUIS</u>					
CITY	6,112	9,740	4	48	1,446
TOWN	20,859	27,745	4	66	2,338
TOTAL	26,971	37,485	8	114	3,784
<u>SHERBURNE</u>					
CITY	1,341	1,459	4	3	895
TOWN	8,469	8,018	63	36	4,237
TOTAL	9,810	9,477	67	39	5,132
<u>STEARNS</u>					
TOWN	8,868	9,892	112	27	8,758
TOTAL	8,868	9,892	112	27	8,758
<u>STEVENS</u>					
TOWN	661	632	3	4	482
TOTAL	661	632	3	4	482
<u>TRAVERSE</u>					
TOWN	3,326	2,666	3	41	2,548
TOTAL	3,326	2,666	3	41	2,548
<u>WASHINGTON</u>					
CITY	12,860	11,854	88	18	8,603
TOWN	1,576	1,680	16	9	887
TOTAL	14,436	13,534	104	27	9,490
<u>WRIGHT</u>					
TOWN	8,188	7,861	69	38	6,459
TOTAL	8,188	7,861	69	38	6,459
<u>STATEWIDE TOTAL</u>					
CITY	36,500	44,097	191	169	28,874
TOWN	125,779	151,844	577	775	72,814
TOTAL	162,279	195,941	768	944	101,688

(1) Counties not listed in this table did not have any power line credit for taxes payable in 2002.

(2) All transmission lines in this county are located in unorganized townships and taxed at the average county tax rate. Therefore, the tax capacity value and levy for these lines is shown on table 55. Beginning with taxes payable in 1983, 10% of the tax on power lines of 200KV or larger in these unorganized townships is to go toward the funding of the power line credit.

TABLE 47
AGRICULTURAL PRESERVES CREDIT AND COUNTY CONSERVATION CREDIT,
NUMBER OF PARCELS AND ACRES, NET TAX CAPACITY, AND CREDIT AMOUNT
BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

AGRICULTURAL PRESERVES CREDIT					COUNTY CONSERVATION CREDIT				
COUNTY	NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT	COUNTY	NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT
<u>ANOKA</u>					<u>WASECA</u>				
CITY	90	2,728	43,709	4,113	CITY	0	0	0	0
TOWN	0	0	0	0	TOWN	933	83,893	1,252,243	125,786
TOTAL	90	2,728	43,709	4,113	TOTAL	933	83,893	1,252,243	125,786
<u>CARVER</u>					<u>WINONA</u>				
CITY	4	214	1,762	413	CITY	0	0	0	0
TOWN	1,209	100,684	765,205	150,816	TOWN	419	41,421	437,872	62,125
TOTAL	1,213	100,898	766,967	151,229	TOTAL	419	41,421	437,872	62,125
<u>DAKOTA</u>					<u>WRIGHT</u>				
CITY	58	3,525	34,118	5,280	CITY	4	275	4,155	413
TOWN	949	59,990	571,716	89,653	TOWN	182	10,514	128,124	15,751
TOTAL	1,007	63,515	605,834	94,933	TOTAL	186	10,789	132,279	16,164
<u>HENNEPIN</u>					<u>STATEWIDE TOTAL</u>				
CITY	244	13,025	125,581	25,297	CITY	4	275	4,155	413
TOWN	3	234	2,148	352	TOWN	1,534	135,828	1,818,239	203,662
TOTAL	247	13,259	127,729	25,649	TOTAL	1,538	136,103	1,822,394	204,075
<u>SCOTT</u>									
CITY	7	426	4,379	639					
TOWN	129	8,031	90,739	11,996					
TOTAL	136	8,457	95,118	12,635					
<u>WASHINGTON</u>									
CITY	96	4,113	26,973	6,168					
TOWN	105	5,186	35,283	7,778					
TOTAL	201	9,299	62,256	13,946					
<u>STATEWIDE TOTAL</u>									
CITY	499	24,031	236,522	41,910					
TOWN	2,395	174,125	1,465,091	260,595					
TOTAL	2,894	198,156	1,701,613	302,505					

**TABLE 48
OTHER CREDITS
TAXES PAYABLE 2002**

**DISPARITY REDUCTION CREDIT
NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY**

<u>COUNTY</u>	<u>PARCEL COUNT</u>	<u>CREDIT AMOUNT</u>		<u>TOTAL CREDIT</u>
		<u>TIF</u>	<u>OTHER</u>	
CLAY	1,007	\$ 306,590	\$ 1,796,813	\$ 2,104,410
POLK	369	136,203	736,071	872,643
WILKIN	<u>9</u>	<u>4</u>	<u>9,527</u>	<u>9,540</u>
STATEWIDE TOTAL	1,385	\$ 442,797	\$ 2,542,411	\$ 2,985,208

**DISASTER CREDIT
NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY**

<u>COUNTY</u>	<u>PARCEL COUNT</u>	<u>REDUCED NET TAX CAPACITY</u>	<u>CREDIT AMOUNT</u>		<u>TOTAL CREDIT</u>
			<u>TIF</u>	<u>OTHER</u>	
CROW WING	73	\$ 6,053	\$ 0	\$ 5,935	\$ 5,935
GOODHUE	<u>29</u>	<u>3,177</u>	<u>0</u>	<u>3,577</u>	<u>3,577</u>
STATEWIDE TOTAL	102	\$ 9,230	\$ 0	\$ 9,512	\$ 9,512

TABLE 49
TACONITE HOMESTEAD CREDIT AMOUNTS AT 57 AND 66 PERCENT, NUMBER OF HOMESTEADS
RECEIVING LESS THAN MAXIMUM, AND MAXIMUM CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 2002

<u>COUNTY</u>	<u>57% CREDIT</u>			<u>66% CREDIT</u>		
	<u>CURRENT YEAR</u> <u>AMOUNT</u>	<u>NUMBER OF HMSTDS</u> <u>RECEIVING<MAX</u>	<u>NUMBER OF HMSTDS</u> <u>RECEIVING MAXIMUM</u>	<u>CURRENT YEAR</u> <u>AMOUNT</u>	<u>NUMBER OF HMSTDS</u> <u>RECEIVING<MAX</u>	<u>NUMBER OF HMSTDS</u> <u>RECEIVING MAXIMUM</u>
<u>AITKIN</u>						
CITY	125,139	350	205	0	0	0
TOWN	699,684	1,131	1,705	0	0	0
TOTAL	824,823	1,481	1,910	0	0	0
<u>COOK</u>						
CITY	125,644	36	408	0	0	0
TOWN	288,591	454	746	19,711	29	44
TOTAL	414,235	490	1,154	19,711	29	44
<u>CROW WING</u>						
CITY	157,751	261	390	272,021	328	644
TOWN	387,431	793	914	172,769	259	385
TOTAL	545,182	1,054	1,304	444,790	587	1,029
<u>ITASCA</u>						
CITY	784,122	312	2,481	690,337	999	1,630
TOWN	1,937,315	2,339	5,203	474,528	213	1,355
TOTAL	2,721,437	2,651	7,684	1,164,865	1,212	2,985
<u>KOOCHICING</u>						
CITY	0	0	0	0	0	0
TOWN	0	0	0	4,807	35	0
TOTAL	0	0	0	4,807	35	0
<u>LAKE</u>						
CITY	335,006	177	1,022	234,633	244	544
TOWN	509,580	639	1,339	0	0	0
TOTAL	844,586	816	2,361	234,633	244	544
<u>ST. LOUIS</u>						
CITY	239,092	361	452	4,970,587	5,252	12,041
TOWN	2,329,917	2,844	6,162	880,213	680	2,339
TOTAL	2,569,009	3,205	6,614	5,850,800	5,932	14,380
<u>STATEWIDE TOTAL</u>						
CITY	1,766,754	1,497	4,958	6,167,578	6,823	14,859
TOWN	6,152,518	8,200	16,069	1,552,028	1,216	4,123
TOTAL	7,919,272	9,697	21,027	7,719,606	8,039	18,982

TABLE 50 RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP TAXES PAYABLE 2002

COUNTY	NUMBER RECEIVING		CREDIT AMOUNT		COUNTY	NUMBER RECEIVING		CREDIT AMOUNT	
	TO \$150	\$150 - \$304	AG	NON-AG		TO \$150	\$150 - \$304	AG	NON-AG
			HOMESTEADS	HOMESTEADS				HOMESTEADS	HOMESTEADS
<u>AITKIN</u>					<u>CARVER</u>				
CITY	348	527	649	153,975	CITY	3,135	13,971	10,240	3,584,007
TOWN	1,168	3,969	208,032	885,926	TOWN	357	3,156	305,442	491,739
TOTAL	1,516	4,496	208,681	1,039,901	TOTAL	3,492	17,127	315,682	4,075,746
<u>ANOKA</u>					<u>CASS</u>				
CITY	3,586	80,225	94,225	20,501,820	CITY	672	1,411	4,028	392,731
TOWN	260	3,717	56,845	848,566	TOWN	1,400	5,661	141,075	1,392,331
TOTAL	3,846	83,942	151,070	21,350,386	TOTAL	2,072	7,072	145,103	1,785,062
<u>BECKER</u>					<u>CHIPPEWA</u>				
CITY	585	2,320	1,238	626,059	CITY	830	1,873	1,889	530,463
TOWN	1,383	5,244	331,066	1,104,881	TOWN	417	1,045	161,047	133,228
TOTAL	1,968	7,564	332,304	1,730,940	TOTAL	1,247	2,918	162,936	663,691
<u>BELTRAMI</u>					<u>CHISAGO</u>				
CITY	830	1,896	5,401	533,953	CITY	356	6,601	66,361	1,682,973
TOWN	1,497	5,238	186,327	1,270,641	TOWN	375	6,797	424,780	1,287,598
TOTAL	2,327	7,134	191,728	1,804,594	TOTAL	731	13,398	491,141	2,970,571
<u>BENTON</u>					<u>CLAY</u>				
CITY	248	4,486	1,729	1,207,003	CITY	890	9,363	3,697	2,540,310
TOWN	315	3,658	324,892	646,384	TOWN	311	2,828	253,240	504,084
TOTAL	563	8,144	326,621	1,853,387	TOTAL	1,201	12,191	256,937	3,044,394
<u>BIG STONE</u>					<u>CLEARWATER</u>				
CITY	785	571	3,970	185,533	CITY	402	286	1,559	96,687
TOWN	409	286	60,890	40,580	TOWN	831	1,175	171,643	188,416
TOTAL	1,194	857	64,860	226,113	TOTAL	1,233	1,461	173,202	285,103
<u>BLUE EARTH</u>					<u>COOK</u>				
CITY	538	8,464	3,648	2,232,745	CITY	21	422	51	115,537
TOWN	382	4,255	371,395	732,915	TOWN	177	1,073	4,316	277,350
TOTAL	920	12,719	375,043	2,965,660	TOTAL	198	1,495	4,367	392,887
<u>BROWN</u>					<u>COTTONWOOD</u>				
CITY	988	5,425	4,007	1,487,754	CITY	1,307	1,544	4,125	473,460
TOWN	492	1,707	252,753	202,036	TOWN	700	655	139,458	69,833
TOTAL	1,480	7,132	256,760	1,689,790	TOTAL	2,007	2,199	143,583	543,293
<u>CARLTON</u>					<u>CROW WING</u>				
CITY	603	4,123	6,054	1,097,848	CITY	1,358	7,727	7,995	2,046,308
TOWN	728	4,523	179,478	1,044,269	TOWN	1,122	8,081	200,423	1,945,570
TOTAL	1,331	8,646	185,532	2,142,117	TOTAL	2,480	15,808	208,418	3,991,878

TABLE 50 RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP TAXES PAYABLE 2002

COUNTY	NUMBER RECEIVING		CREDIT AMOUNT		COUNTY	NUMBER RECEIVING		CREDIT AMOUNT	
	TO \$150	\$150 - \$304	AG	NON-AG		TO \$150	\$150 - \$304	AG	NON-AG
			HOMESTEADS	HOMESTEADS				HOMESTEADS	HOMESTEADS
<u>DAKOTA</u>					<u>HOUSTON</u>				
CITY	11,426	88,203	31,102	22,194,210	CITY	321	3,312	3,519	873,640
TOWN	417	3,919	202,698	718,924	TOWN	296	2,340	235,018	362,422
TOTAL	11,843	92,122	233,800	22,913,134	TOTAL	617	5,652	238,537	1,236,062
<u>DODGE</u>					<u>HUBBARD</u>				
CITY	193	2,933	1,461	785,485	CITY	347	830	1,275	234,592
TOWN	143	2,199	241,622	329,137	TOWN	935	4,269	132,071	1,020,255
TOTAL	336	5,132	243,083	1,114,622	TOTAL	1,282	5,099	133,346	1,254,847
<u>DOUGLAS</u>					<u>ISANTI</u>				
CITY	433	2,979	7,740	808,933	CITY	171	2,319	988	633,435
TOWN	809	6,246	314,648	1,325,055	TOWN	323	7,107	491,412	1,366,070
TOTAL	1,242	9,225	322,388	2,133,988	TOTAL	494	9,426	492,400	1,999,505
<u>FARIBAULT</u>					<u>ITASCA</u>				
CITY	1,929	1,868	4,212	598,130	CITY	1,354	4,060	1,473	1,123,100
TOWN	525	1,372	222,011	149,320	TOWN	1,317	7,781	125,546	1,964,529
TOTAL	2,454	3,240	226,223	747,450	TOTAL	2,671	11,841	127,019	3,087,629
<u>FILLMORE</u>					<u>JACKSON</u>				
CITY	798	3,278	21,113	878,000	CITY	866	1,301	2,456	381,238
TOWN	496	2,403	382,009	256,797	TOWN	539	1,151	209,569	120,048
TOTAL	1,294	5,681	403,122	1,134,797	TOTAL	1,405	2,452	212,025	501,286
<u>FREEBORN</u>					<u>KANABEC</u>				
CITY	1,680	5,834	2,496	1,577,495	CITY	162	781	4,429	207,892
TOWN	614	2,722	297,133	435,307	TOWN	657	3,159	252,151	614,805
TOTAL	2,294	8,556	299,629	2,012,802	TOTAL	819	3,940	256,580	822,697
<u>GOODHUE</u>					<u>KANDIYOHI</u>				
CITY	316	8,320	14,254	2,187,327	CITY	618	5,962	3,068	1,594,252
TOWN	340	4,456	499,920	670,879	TOWN	818	4,906	302,864	1,001,949
TOTAL	656	12,776	514,174	2,858,206	TOTAL	1,436	10,868	305,932	2,596,201
<u>GRANT</u>					<u>KITTSO</u>				
CITY	584	599	3,075	186,540	CITY	682	371	3,818	129,473
TOWN	312	706	99,695	99,971	TOWN	508	251	63,572	28,827
TOTAL	896	1,305	102,770	286,511	TOTAL	1,190	622	67,390	158,300
<u>HENNEPIN</u>					<u>KOOCHICING</u>				
CITY	32,633	265,451	130,677	68,301,276	CITY	1,078	1,498	1,745	461,188
TOWN	145	650	15,478	142,664	TOWN	632	1,676	82,180	380,867
TOTAL	32,778	266,101	146,155	68,443,940	TOTAL	1,710	3,174	83,925	842,055

TABLE 50 RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP TAXES PAYABLE 2002

COUNTY	NUMBER RECEIVING		CREDIT AMOUNT		COUNTY	NUMBER RECEIVING		CREDIT AMOUNT	
	TO \$150	\$150 - \$304	AG	NON-AG		TO \$150	\$150 - \$304	AG	NON-AG
			HOMESTEADS	HOMESTEADS				HOMESTEADS	HOMESTEADS
<u>LAC QUI PARLE</u>					<u>MARTIN</u>				
CITY	895	570	494	200,132	CITY	1,950	3,418	5,748	999,404
TOWN	871	529	123,836	71,995	TOWN	562	1,402	228,037	160,159
TOTAL	1,766	1,099	124,330	272,127	TOTAL	2,512	4,820	233,785	1,159,563
<u>LAKE</u>					<u>MEEKER</u>				
CITY	392	1,595	0	413,166	CITY	385	2,738	2,263	738,481
TOWN	250	1,725	1,980	461,685	TOWN	285	3,651	318,119	636,115
TOTAL	642	3,320	1,980	874,851	TOTAL	670	6,389	320,382	1,374,596
<u>LAKE OF THE WOODS</u>					<u>MILLE LACS</u>				
CITY	220	184	157	62,520	CITY	280	2,168	2,565	592,434
TOWN	379	770	42,758	182,628	TOWN	499	3,987	236,290	838,465
TOTAL	599	954	42,915	245,148	TOTAL	779	6,155	238,855	1,430,899
<u>LE SUEUR</u>					<u>MORRISON</u>				
CITY	282	4,201	2,166	1,121,286	CITY	650	3,112	25,737	819,051
TOWN	218	3,615	317,538	622,588	TOWN	1,234	5,205	555,546	869,034
TOTAL	500	7,816	319,704	1,743,874	TOTAL	1,884	8,317	581,283	1,688,085
<u>LINCOLN</u>					<u>MOWER</u>				
CITY	674	566	3,615	181,292	CITY	1,670	7,777	6,821	2,043,301
TOWN	534	500	107,961	57,711	TOWN	468	2,677	314,941	398,003
TOTAL	1,208	1,066	111,576	239,003	TOTAL	2,138	10,454	321,762	2,441,304
<u>LYON</u>					<u>MURRAY</u>				
CITY	911	4,127	2,632	1,123,334	CITY	874	871	3,265	282,031
TOWN	279	1,534	198,824	215,432	TOWN	887	756	137,240	118,564
TOTAL	1,190	5,661	201,456	1,338,766	TOTAL	1,761	1,627	140,505	400,595
<u>MCLEOD</u>					<u>NICOLLET</u>				
CITY	270	6,801	2,777	1,831,917	CITY	245	5,668	1,995	1,490,494
TOWN	192	3,269	364,568	481,520	TOWN	161	1,894	237,812	258,572
TOTAL	462	10,070	367,345	2,313,437	TOTAL	406	7,562	239,807	1,749,066
<u>MAHNOMEN</u>					<u>NOBLES</u>				
CITY	246	297	435	91,437	CITY	1,257	3,094	4,271	864,704
TOWN	396	520	72,051	86,712	TOWN	922	933	175,225	128,923
TOTAL	642	817	72,486	178,149	TOTAL	2,179	4,027	179,496	993,627
<u>MARSHALL</u>					<u>NORMAN</u>				
CITY	794	753	1,326	235,108	CITY	740	647	674	205,834
TOWN	1,168	731	157,429	91,482	TOWN	759	381	82,262	62,513
TOTAL	1,962	1,484	158,755	326,590	TOTAL	1,499	1,028	82,936	268,347

TABLE 50 RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP TAXES PAYABLE 2002

COUNTY	NUMBER RECEIVING		CREDIT AMOUNT		COUNTY	NUMBER RECEIVING		CREDIT AMOUNT	
	TO \$150	\$150 - \$304	AG	NON-AG		TO \$150	\$150 - \$304	AG	NON-AG
			HOMESTEADS	HOMESTEADS				HOMESTEADS	HOMESTEADS
<u>OLMSTED</u>					<u>REDWOOD</u>				
CITY	2,145	27,548	5,912	7,339,553	CITY	1,448	2,174	2,580	653,918
TOWN	872	6,444	505,450	1,192,562	TOWN	993	922	191,961	111,615
TOTAL	3,017	33,992	511,362	8,532,115	TOTAL	2,441	3,096	194,541	765,533
<u>OTTER TAIL</u>					<u>RENVILLE</u>				
CITY	1,361	5,748	15,168	1,549,352	CITY	1,340	2,121	2,838	629,533
TOWN	2,213	9,108	740,237	1,742,321	TOWN	736	1,418	261,550	145,488
TOTAL	3,574	14,856	755,405	3,291,673	TOTAL	2,076	3,539	264,388	775,021
<u>PENNINGTON</u>					<u>RICE</u>				
CITY	642	1,690	156	463,182	CITY	428	9,220	5,794	2,419,280
TOWN	607	961	104,781	181,329	TOWN	419	4,804	323,941	904,063
TOTAL	1,249	2,651	104,937	644,511	TOTAL	847	14,024	329,735	3,323,343
<u>PINE</u>					<u>ROCK</u>				
CITY	475	1,982	40,390	503,947	CITY	551	1,566	4,207	434,574
TOWN	1,242	4,533	367,057	891,884	TOWN	511	651	126,395	78,522
TOTAL	1,717	6,515	407,447	1,395,831	TOTAL	1,062	2,217	130,602	513,096
<u>PIPESTONE</u>					<u>ROSEAU</u>				
CITY	1,057	1,286	6,805	395,102	CITY	325	1,239	1,310	339,821
TOWN	547	469	105,244	56,349	TOWN	890	2,259	219,740	427,520
TOTAL	1,604	1,755	112,049	451,451	TOTAL	1,215	3,498	221,050	767,341
<u>POLK</u>					<u>ST. LOUIS</u>				
CITY	1,616	3,857	2,763	1,114,156	CITY	8,332	35,242	12,298	9,512,500
TOWN	1,573	2,012	267,213	349,448	TOWN	2,758	15,594	169,940	4,004,235
TOTAL	3,189	5,869	269,976	1,463,604	TOTAL	11,090	50,836	182,238	13,516,735
<u>POPE</u>					<u>SCOTT</u>				
CITY	441	1,223	514	342,640	CITY	2,850	20,206	20,693	5,074,232
TOWN	567	1,599	177,888	270,992	TOWN	1,235	4,882	331,578	896,608
TOTAL	1,008	2,822	178,402	613,632	TOTAL	4,085	25,088	352,271	5,970,840
<u>RAMSEY</u>					<u>SHERBURNE</u>				
CITY	7,807	115,804	3,487	30,222,243	CITY	464	9,137	71,220	2,319,616
TOWN	353	3,545	0	871,138	TOWN	631	9,725	508,740	1,972,017
TOTAL	8,160	119,349	3,487	31,093,381	TOTAL	1,095	18,862	579,960	4,291,633
<u>RED LAKE</u>					<u>SIBLEY</u>				
CITY	501	318	3,037	103,311	CITY	522	2,142	3,007	582,100
TOWN	437	239	54,225	31,947	TOWN	170	2,134	304,108	250,285
TOTAL	938	557	57,262	135,258	TOTAL	692	4,276	307,115	832,385

TABLE 50 RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP TAXES PAYABLE 2002

COUNTY	NUMBER RECEIVING		CREDIT AMOUNT		COUNTY	NUMBER RECEIVING		CREDIT AMOUNT	
	TO \$150	\$150 - \$304	AG	NON-AG		TO \$150	\$150 - \$304	AG	NON-AG
			HOMESTEADS	HOMESTEADS				HOMESTEADS	HOMESTEADS
<u>STEARNS</u>					<u>WASHINGTON</u>				
CITY	1,616	22,629	50,111	6,042,998	CITY	7,025	50,065	126,806	12,560,340
TOWN	1,212	10,967	768,714	2,094,541	TOWN	1,582	3,257	103,905	733,346
TOTAL	2,828	33,596	818,825	8,137,539	TOTAL	8,607	53,322	230,711	13,293,686
<u>STEELE</u>					<u>WATONWAN</u>				
CITY	277	7,591	830	2,041,325	CITY	952	1,564	1,078	453,042
TOWN	98	2,313	258,843	353,757	TOWN	581	669	119,514	96,091
TOTAL	375	9,904	259,673	2,395,082	TOTAL	1,533	2,233	120,592	549,133
<u>STEVENS</u>					<u>WILKIN</u>				
CITY	450	1,257	2,909	347,444	CITY	412	925	1,978	259,041
TOWN	396	670	96,438	105,467	TOWN	250	594	97,444	71,914
TOTAL	846	1,927	99,347	452,911	TOTAL	662	1,519	99,422	330,955
<u>SWIFT</u>					<u>WINONA</u>				
CITY	847	1,269	1,819	372,956	CITY	779	9,237	8,110	2,419,852
TOWN	737	622	117,728	91,941	TOWN	616	3,336	283,633	580,411
TOTAL	1,584	1,891	119,547	464,897	TOTAL	1,395	12,573	291,743	3,000,263
<u>TODD</u>					<u>WRIGHT</u>				
CITY	1,097	1,580	4,641	474,514	CITY	1,359	15,688	69,731	3,982,293
TOWN	1,611	3,719	480,624	589,523	TOWN	747	9,634	649,849	1,769,200
TOTAL	2,708	5,299	485,265	1,064,037	TOTAL	2,106	25,322	719,580	5,751,493
<u>TRAVERSE</u>					<u>YELLOW MEDICINE</u>				
CITY	611	287	1,245	111,779	CITY	954	1,172	2,867	351,630
TOWN	265	265	62,366	26,861	TOWN	584	1,020	188,047	113,203
TOTAL	876	552	63,611	138,640	TOTAL	1,538	2,192	190,914	464,833
<u>WABASHA</u>					<u>STATE TOTAL</u>				
CITY	253	3,704	8,239	985,114	CITY	135,763	964,004	1,012,503	251,675,786
TOWN	240	2,630	281,377	415,368	TOWN	58,773	268,836	20,265,586	51,757,694
TOTAL	493	6,334	289,616	1,400,482	TOTAL	194,536	1,232,840	21,278,089	303,433,480
<u>WADENA</u>									
CITY	789	1,418	2,672	420,227					
TOWN	677	1,407	162,399	243,209					
TOTAL	1,466	2,825	165,071	663,436					
<u>WASECA</u>									
CITY	229	3,394	580	912,873					
TOWN	209	1,974	219,541	298,265					
TOTAL	438	5,368	220,121	1,211,138					

TABLE 51
AGRICULTURAL MARKET VALUE CREDIT BY COUNTY
TAXES PAYABLE 2002

	NUMBER RECEIVING			CREDIT AMOUNT
	TO \$115	\$115 - \$230	AT \$230 MAX	
Aitkin	735	290	141	122,496
Anoka	281	221	122	83,259
Becker	785	510	458	240,491
Beltrami	796	326	181	141,498
Benton	481	466	463	220,162
Big Stone	97	92	393	111,541
Blue Earth	240	181	1,186	318,730
Brown	145	104	1,142	292,390
Carlton	711	235	54	95,078
Carver	228	377	693	242,740
Cass	430	307	144	112,012
Chippewa	107	90	668	183,608
Chisago	1,116	557	284	227,287
Clay	287	222	688	217,382
Clearwater	652	274	156	119,973
Cook	4	10	5	3,257
Cottonwood	165	91	813	211,163
Crow Wing	395	304	216	128,558
Dakota	349	230	614	200,774
Dodge	243	124	662	193,989
Douglas	526	422	561	235,886
Faribault	132	100	1,023	259,208
Fillmore	312	328	1,180	351,367
Freeborn	206	169	1,175	312,396
Goodhue	400	391	1,288	391,697
Grant	104	79	455	124,054
Hennepin	566	296	218	130,193
Houston	401	263	732	237,791
Hubbard	344	225	140	91,717
Isanti	1,235	552	244	226,472
Itasca	380	173	65	68,680
Jackson	170	101	982	252,734
Kanabec	616	383	244	161,213
Kandiyohi	286	281	938	282,435
Kittson	160	124	355	112,628
Koochiching	419	107	32	47,454
Lac Qui Parle	117	135	743	214,225
Lake	10	3	1	1,480
Lake of the Woods	183	58	48	30,540
Le Sueur	230	251	792	241,767
Lincoln	136	160	502	151,537
Lyon	138	124	862	228,203
McLeod	297	233	1,027	296,886
Mahnomen	175	109	194	72,781
Marshall	469	337	640	230,539

TABLE 51
AGRICULTURAL MARKET VALUE CREDIT BY COUNTY
TAXES PAYABLE 2002

	NUMBER RECEIVING			CREDIT AMOUNT
	TO \$115	\$115 - \$230	AT \$230 MAX	
Martin	190	92	1,050	266,009
Meeker	336	295	769	250,541
Mille Lacs	554	394	203	150,987
Morrison	1,122	914	865	429,436
Mower	382	133	1,084	294,036
Murray	201	117	823	219,505
Nicollet	166	80	796	209,323
Nobles	177	131	1,033	270,476
Norman	159	151	469	142,783
Olmsted	788	356	943	322,716
Otertail	1,474	1,090	1,342	597,121
Pennington	343	185	199	95,895
Pine	1,150	606	279	239,135
Pipestone	183	110	525	151,941
Polk	711	369	934	314,788
Pope	238	209	555	177,389
Ramsey	9	5	1	1,463
Red Lake	684	167	38	70,959
Redwood	227	123	1,152	298,831
Renville	155	97	1,368	338,611
Rice	280	480	1,074	349,159
Rock	178	94	581	159,132
Roseau	630	318	449	190,673
St Louis	742	182	46	83,933
Scott	550	371	594	235,888
Sherburne	1,785	381	155	195,826
Sibley	193	162	1,067	286,022
Stearns	931	819	2,039	673,964
Steele	208	125	783	213,148
Stevens	92	86	511	137,400
Swift	170	119	691	190,308
Todd	1,480	839	421	323,616
Traverse	51	40	392	100,239
Wabasha	231	165	820	231,805
Wadena	515	302	163	120,141
Waseca	162	98	763	201,013
Washington	404	385	338	169,144
Watowan	100	71	677	173,085
Wilken	74	55	450	116,652
Winona	153	243	847	247,453
Wright	759	1,065	1,215	516,872
Yellow Medicine	179	152	842	230,103
Statewide Total	35,375	22,591	52,870	18,207,792

TABLE 52 CONTAMINATION TAX DATA TAXES PAYABLE 2002
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County	Tax at 100% Tax Rate			Tax at 50% Rate		
	Number of Parcels	Net Tax Capacity	Total Tax	Number of Parcels	Net Tax Capacity	Total Tax
Anoka				2	\$ 8,532	\$ 4,266
Becker				1	1,544	772
Beltrami	1	\$ 656	\$ 656			
Dakota						
Douglas						
Goodhue				1	338	169
Hennepin	10	35,104	35,104	13	84,332	42,166
Ramsey	2	11,500	11,500	2	7,866	3,933
St. Louis				1	1,020	510
Winona				2	1,597	799
TOTAL	13	\$ 47,260	\$ 47,260	22	\$ 105,229	\$ 52,615

County	Tax at 25% Tax Rate			Tax at 12.5% Rate		
	Number of Parcels	Net Tax Capacity	Total Tax	Number of Parcels	Net Tax Capacity	Total Tax
Anoka				2	\$ 15,446	\$ 1,931
Becker	1	\$ 574	\$ 144			
Beltrami						
Dakota	1	1,000	250	1	6,984	873
Douglas	1	1,380	345			
Goodhue						
Hennepin	3	45,396	11,349	8	77,664	9,708
Ramsey	13	67,501	16,876	6	13,766	1,721
St. Louis				9	18,479	2,310
Winona						
TOTAL	19	\$ 115,851	\$ 28,964	26	\$ 132,339	\$ 16,543

STATEWIDE TOTAL			
County	Number of Parcels	Net Tax Capacity	Total Tax
Anoka	4	\$ 23,978	\$ 6,196
Becker	2	2,118	916
Beltrami	1	656	656
Dakota	2	7,984	1,123
Douglas	1	1,380	345
Goodhue	1	338	170
Hennepin	34	242,496	98,327
Ramsey	23	100,633	34,034
St. Louis	10	19,499	2,820
Winona	3	2,278	1,480
TOTAL	81	\$ 401,360	\$ 146,067

TABLE 53
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION
VALUATION AND TAX DIFFERENCES BY COUNTY
TAXES PAYABLE 2002

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>VALUE DIFFERENCE ¹</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>TAX DIFFERENCE ²</u>
AITKIN	\$ 33,353	\$ 28,171	\$ (5,182)	\$ 68,845	\$ 44,976	\$ (23,869)
ANOKA	15,771,260	27,361,064	11,589,804	24,681,547	37,527,657	12,846,110
CARVER	3,447,483	5,149,826	1,702,343	5,395,206	8,941,085	3,545,879
COOK	44,408	10,654	(33,754)	91,663	13,631	(78,032)
CROW WING	79,680	41,336	(38,344)	164,472	62,625	(101,847)
DAKOTA	25,992,691	27,839,600	1,846,909	40,677,845	37,574,772	(3,103,073)
HENNEPIN	119,810,303	83,408,861	(36,401,442)	187,499,528	137,051,426	(50,448,102)
ITASCA	187,039	196,907	9,868	386,086	384,101	(1,985)
KOOCHICHING	0	140	140	0	94	94
LAKE	155,007	54,911	(100,096)	319,963	99,043	(220,920)
RAMSEY	33,898,905	49,375,272	15,476,367	53,050,773	83,611,685	30,560,912
ST. LOUIS	378,217	550,851	172,634	780,709	1,219,334	438,625
SCOTT	4,830,459	6,220,217	1,389,758	7,559,522	9,229,741	1,670,219
<u>WASHINGTON</u>	<u>10,519,273</u>	<u>14,914,439</u>	<u>4,395,166</u>	<u>16,462,350</u>	<u>21,390,582</u>	<u>4,928,232</u>
TOTAL	\$ 215,148,078	\$ 215,152,249	\$ 4,171	\$ 337,138,509	\$ 337,150,752	\$ 12,243

(1) Distribution Value less Contribution Value

(2) Distribution Tax less Contribution Tax

TABLE 54 FISCAL DISPARITY DISTRIBUTION TAX BY TYPE OF GOVERNMENTAL UNIT TAXES PAYABLE 2002

METROPOLITAN						
	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
ANOKA	\$ 11,097,920	\$ 273,913	\$ 11,052,593	\$ 1,761,689	\$ 13,341,542	\$ 37,527,657
CARVER	1,921,724	131,605	2,852,604	250,486	3,784,666	8,941,085
DAKOTA	11,817,279	202,821	12,400,726	1,249,089	11,904,857	37,574,772
HENNEPIN	46,092,849	23,733	33,434,903	6,464,992	51,034,949	137,051,426
RAMSEY	23,344,061	186,664	18,617,745	8,091,280	33,371,935	83,611,685
SCOTT	2,352,449	166,322	3,027,623	323,124	3,360,223	9,229,741
WASHINGTON	6,536,909	152,144	6,994,270	1,159,750	6,547,509	21,390,582
METRO TOTAL	\$ 103,163,191	\$ 1,137,202	\$ 88,380,464	\$ 19,300,410	\$ 123,345,681	\$ 335,326,948

IRON RANGE						
	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
AITKIN	\$ 5,373	\$ 4,287	\$ 1,634	\$ 0	\$ 33,682	\$ 44,976
COOK	4,093	55	1,009	0	8,474	13,631
CROW WING	32,705	4,808	3,745	966	20,401	62,625
ITASCA	113,676	31,404	57,988	10,235	170,798	384,101
KOOCHICHING	0	0	0	94	0	94
LAKE	47,753	1,519	957	839	47,975	99,043
ST LOUIS	531,474	54,523	42,545	13,693	577,099	1,219,334
IRON RANGE TOTAL	\$ 735,074	\$ 96,596	\$ 107,878	\$ 25,827	\$ 858,429	\$ 1,823,804

STATEWIDE TOTAL	\$ 103,898,265	\$ 1,233,798	\$ 88,488,342	\$ 19,326,237	\$ 124,204,110	\$ 337,150,752
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TABLE 55
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 2002

COUNTY	AVG TAX RATE		TRANSMISSION						DISTRIBUTION					
	MKT VALUE	NET TAX CAP.	VALUE			TAX			VALUE			TAX		
			MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC
AITKIN	0.0031	118.815	1,644,500	32,890	32,890	51	19,054	39,078	0	0	0	0	0	0
ANOKA	0.0456	115.242	25,400	508	508	12	294	585	8,900	178	178	4	103	205
BECKER	0.0104	125.144	1,003,600	20,072	20,072	104	11,628	25,119	793,500	15,870	15,870	82	9,194	19,860
BELTRAMI	0.0005	151.765	1,184,000	22,180	22,180	6	12,850	33,661	1,538,900	30,778	30,778	7	17,831	46,710
BENTON	0.0049	142.294	1,617,700	32,354	32,354	79	18,743	46,038	141,200	2,824	2,824	7	1,636	4,019
BIG STONE	0.1359	155.975	612,900	12,258	12,258	833	7,101	19,119	45,800	916	916	62	531	1,429
BLUE EARTH	0.0260	103.903	2,228,300	44,566	44,566	579	25,818	46,305	521,700	10,434	10,434	135	6,044	10,841
BROWN	0.1024	109.207	77,200	1,544	1,544	79	894	1,686	57,500	1,150	1,150	59	666	1,256
CARLTON	0.0178	162.224	4,813,700	95,361	95,361	859	55,245	154,698	1,350,100	27,002	27,002	241	15,643	43,804
CARVER	0.1372	121.802	3,696,100	73,922	73,922	5,069	42,825	90,038	528,300	10,566	10,566	725	6,121	12,870
CASS	0.0057	90.877	3,117,700	61,604	61,604	179	35,689	55,984	507,800	8,656	8,656	29	5,015	7,866
CHIPPEWA	0.0939	129.738	568,500	11,370	11,370	534	6,587	14,751	137,500	2,750	2,750	129	1,593	3,568
CHISAGO	0.0858	133.325	4,426,900	88,538	88,538	3,798	51,294	118,044	946,900	18,938	18,938	812	10,972	25,250
CLAY	0.0177	132.326	1,035,300	18,911	18,911	183	10,956	25,024	139,000	2,780	2,780	25	1,611	3,679
CLEARWATER	0.0060	165.497	326,100	6,522	6,522	20	3,778	10,794	5,700	114	114	0	66	189
COOK	0.0003	84.239	2,197,900	43,208	43,208	6	25,032	36,398	0	0	0	0	0	0
COTTONWOOD	0.1072	111.432	71,200	1,407	1,407	76	815	1,567	146,500	2,197	2,197	157	1,273	2,449
CROW WING	0.0175	90.904	3,557,200	70,394	70,394	621	40,781	63,991	317,700	6,354	6,354	56	3,681	5,776
DAKOTA	0.1322	108.360	1,559,400	31,188	31,188	2,061	18,068	33,795	74,400	1,488	1,488	98	862	1,612
DODGE	0.0040	132.677	797,600	15,202	15,202	32	8,807	20,170	837,400	16,748	16,748	34	9,703	22,221
DOUGLAS	0.0197	97.645	1,205,500	24,110	24,110	237	13,967	23,542	1,003,600	20,072	20,072	197	11,628	19,599
FARIBAULT	0.0512	99.956	12,600	189	189	6	110	188	840,500	16,032	16,032	430	9,288	16,024
FILLMORE	0.1263	118.000	0	0	0	0	0	0	223,600	3,722	3,722	282	2,156	4,392
FREEBORN	0.0178	99.451	96,300	1,813	1,813	17	1,050	1,802	1,084,700	21,694	21,694	194	12,568	21,575
GOODHUE	0.0170	146.822	2,073,000	41,460	41,460	352	24,020	60,872	282,200	5,644	5,644	48	3,270	8,288
GRANT	0.1253	122.181	1,003,700	19,324	19,324	1,257	11,194	23,610	387,600	7,752	7,752	485	4,490	9,471
HENNEPIN	0.1294	129.364	1,841,700	36,834	36,834	2,382	21,339	47,650	141,500	2,830	2,830	183	1,639	3,661
HOUSTON	0.0413	129.832	289,600	5,792	5,792	120	3,356	7,520	16,400	328	328	6	190	426
HUBBARD	0.0029	105.674	1,922,500	38,450	38,450	56	22,274	40,632	0	0	0	0	0	0
ISANTI	0.0060	143.852	0	0	0	0	0	0	0	0	0	0	0	0
ITASCA	0.0244	133.945	5,954,700	119,094	119,094	1,455	68,995	159,520	45,400	908	908	11	526	1,216
JACKSON	0.0576	118.286	0	0	0	0	0	0	103,300	2,066	2,066	60	1,196	2,444

TABLE 55
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 2002

COUNTY	AVG TAX RATE		TRANSMISSION						DISTRIBUTION					
	MKT VALUE	NET TAX CAP.	VALUE			TAX			VALUE			TAX		
			MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC
KANABEC	0.0000	0.000	0	0	0	0	0	0	0	0	0	0	0	0
KANDIYOHI	0.1005	131.004	1,050,100	21,002	21,002	1,055	12,167	27,513	143,500	2,626	2,626	144	1,521	3,440
KITTSOON	0.3803	91.117	942,700	18,854	18,854	3,585	10,922	17,178	89,500	1,790	1,790	340	1,037	1,630
KOOCHICHING	0.1569	95.007	18,378,800	367,576	367,576	28,827	212,948	349,223	0	0	0	0	0	0
LAC QUI PARLE	0.1468	111.623	458,900	9,026	9,026	674	5,229	10,075	435,100	8,682	8,682	639	5,030	9,691
LAKE	0.0000	129.171	1,199,000	23,980	23,980	0	13,892	30,975	102,100	2,042	2,042	0	1,183	2,638
LAKE/WOODS	0.0244	136.665	7,726,200	153,024	153,024	1,882	88,651	209,130	0	0	0	0	0	0
LESUEUR	0.0288	106.208	519,300	10,386	10,386	150	6,017	11,031	668,600	13,772	13,772	198	7,979	14,628
LINCOLN	0.1807	117.212	485,100	9,702	9,702	876	5,620	11,371	118,300	2,366	2,366	213	1,370	2,773
LYON	0.0293	106.991	445,000	7,414	7,414	130	4,295	7,932	526,900	9,038	9,038	154	5,236	9,665
MCLEOD	0.0229	137.807	311,800	5,486	5,486	71	3,178	7,560	280,600	5,612	5,612	64	3,251	7,734
MAHNOMEN	0.0021	187.693	254,700	5,094	5,094	5	2,951	9,561	62,100	1,242	1,242	1	720	2,331
MARSHALL	0.0870	94.092	293,300	5,077	5,077	255	2,941	4,777	106,700	2,134	2,134	93	1,236	2,008
MARTIN	0.0348	94.916	0	0	0	0	0	0	317,700	6,354	6,354	111	3,681	6,031
MEEKER	0.0107	118.064	112,200	2,244	2,244	11	1,300	2,649	68,100	1,362	1,362	7	789	1,608
MILLE LACS	0.0004	150.697	0	0	0	0	0	0	0	0	0	0	0	0
MORRISON	0.0146	128.490	3,251,600	63,146	63,146	474	36,582	81,136	2,348,500	46,220	46,220	343	26,777	59,388
MOWER	0.0009	94.371	8,900	216	214	8	124	202	433,700	13,063	13,063	382	7,489	12,328
MURRAY	0.2352	93.715	399,400	7,189	7,189	940	4,165	6,737	171,300	2,987	2,987	403	1,730	2,799
NICOLLET	0.0350	101.310	151,700	3,034	3,034	53	1,758	3,074	94,500	1,890	1,890	33	1,095	1,915
NOBLES	0.0487	119.690	214,100	3,532	3,532	104	2,046	4,227	112,200	2,225	2,225	54	1,289	2,663
NORMAN	0.1859	133.206	290,000	5,800	5,800	539	3,360	7,725	102,000	2,040	2,040	189	1,182	2,717
OLMSTED	0.1139	125.458	116,900	2,338	2,338	134	1,340	2,934	283,600	5,672	5,672	322	3,252	7,116
OTTER TAIL	0.0616	93.440	3,201,300	63,942	63,942	1,971	37,044	59,747	4,546,500	90,703	90,703	2,799	52,547	84,753
PENNINGTON	0.0271	175.325	0	0	0	0	0	0	27,400	548	548	7	318	961
PINE	0.0501	124.889	1,684,100	33,682	33,682	844	19,513	42,065	907,600	18,152	18,152	455	10,516	22,670
PIPESTONE	0.2514	118.796	183,300	3,666	3,666	461	2,124	4,354	241,400	4,078	4,078	607	2,363	4,845
POLK	0.0583	158.003	1,922,000	38,440	38,440	1,121	22,269	60,736	694,400	13,888	13,888	405	8,046	21,943

TABLE 55
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 2002

COUNTY	AVG TAX RATE		TRANSMISSION						DISTRIBUTION					
	MKT VALUE	NET TAX CAP.	VALUE			TAX			VALUE			TAX		
			MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC
POPE	0.0103	128.095	1,291,400	25,828	25,828	134	14,963	33,084	95,000	1,900	1,900	10	1,101	2,434
RAMSEY	0.0560	123.271	2,548,600	50,972	50,972	1,427	29,530	62,834	9,000	180	180	5	104	222
RED LAKE	0.0697	136.111	473,300	9,466	9,466	330	5,484	12,884	29,900	598	598	21	346	814
REDWOOD	0.0223	117.072	388,900	7,778	7,778	86	4,506	9,105	395,300	7,758	7,758	87	4,494	9,082
RENVILLE	0.0770	108.157	182,400	3,648	3,648	140	2,113	3,945	148,900	2,978	2,978	114	1,725	3,220
RICE	0.0148	102.358	1,602,400	32,048	32,048	238	18,566	32,804	517,700	10,354	10,354	77	5,998	10,598
ROCK	0.1047	112.325	1,077,400	20,753	20,753	1,128	12,022	23,310	82,300	1,631	1,631	86	944	1,832
ROSEAU	0.0626	137.040	4,122,300	82,446	82,446	2,581	47,763	112,984	1,800	36	36	1	21	49
ST. LOUIS	0.0180	143.292	16,684,500	329,101	329,101	3,002	190,658	471,575	2,881,800	56,136	56,136	518	32,521	80,438
SCOTT	0.0819	111.770	568,400	10,618	10,618	466	6,151	11,868	53,000	795	795	43	461	889
SHERBURNE	0.0819	116.989	1,600,700	32,014	32,014	1,312	18,547	37,453	131,400	2,628	2,628	108	1,522	3,074
SIBLEY	0.0286	116.693	189,000	3,780	3,780	54	2,190	4,411	134,300	2,686	2,686	38	1,556	3,134
STEARNS	0.0258	124.239	6,636,700	132,734	132,734	1,712	76,896	164,906	866,500	17,330	17,330	224	10,040	21,530
STEELE	0.0099	107.915	300,600	6,012	6,012	29	3,482	6,487	911,300	18,226	18,226	90	10,558	19,668
STEVENS	0.1244	102.521	1,008,200	20,164	20,164	1,254	11,681	20,672	230,000	4,600	4,600	286	2,664	4,715
SWIFT	0.1026	111.529	1,081,600	21,632	21,632	1,109	12,532	24,125	225,600	4,512	4,512	231	2,613	5,032
TODD	0.0246	156.099	1,275,500	25,510	25,510	314	14,778	39,820	2,748,500	54,958	54,958	676	31,838	85,788
TRAVERSE	0.1192	105.465	145,100	2,902	2,902	172	1,681	3,060	79,000	1,580	1,580	94	915	1,666
WABASHA	0.0329	113.016	1,509,000	49,806	49,806	496	28,854	56,289	634,500	20,725	20,725	209	12,007	23,423
WADENA	0.0113	165.795	696,800	13,963	13,936	79	8,074	23,105	68,100	1,362	1,362	8	789	2,258
WASECA	0.0144	123.398	487,900	9,758	9,758	70	5,653	12,041	1,152,900	23,058	23,058	166	13,358	28,454
WASHINGTON	0.1243	109.133	13,554,300	271,086	271,086	16,851	157,048	295,844	527,100	10,542	10,542	655	6,107	11,505
WATONWAN	0.1561	127.544	0	0	0	0	0	0	249,700	4,994	4,994	390	2,893	6,370
WILKIN	0.0223	82.532	544,000	9,596	9,596	121	5,559	7,919	86,700	1,301	1,301	19	753	1,073
WINONA	0.1703	105.120	1,599,500	31,990	31,990	2,724	18,532	33,628	507,200	10,144	10,144	862	5,876	10,664
WRIGHT	0.0398	112.527	2,805,200	56,104	56,104	1,116	32,503	63,132	627,700	12,554	12,554	250	7,273	14,127
YELLOW MED	0.1181	148.597	796,800	15,936	15,936	940	9,234	23,680	284,900	5,680	5,680	336	3,292	8,440
TOTAL	0.0885	121.451	155,731,700	3,110,560	3,110,531	103,118	1,802,000	3,765,058	38,790,000	778,523	778,523	18,125	450,902	949,474

TABLE 56
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 2002

COUNTY NAME	COUNTY	CITY	TOWNSHIP	SPECIAL TAXING DISTRICT	TOTAL
AITKIN	1,514	37,996	21,318	0	60,828
ANOKA	5,166,061	5,935,944	81,048	0	11,183,053
BECKER	511,614	567,374	116,453	180,889	1,376,330
BELTRAMI	1,461,556	1,159,296	36,737	68	2,657,657
BENTON	307,851	1,016,559	29,344	0	1,353,754
BIG STONE	100,233	173,904	0	12,617	286,754
BLUE EARTH	1,197,793	2,644,528	106,059	0	3,948,380
BROWN	571,195	951,370	55,428	0	1,577,993
CARLTON	373,262	109,436	56,965	101,657	641,320
CARVER	1,005,112	4,330,782	339,938	0	5,675,832
CASS	1,501,809	168,820	66,320	0	1,736,949
CHIPPEWA	197,418	340,546	0	0	537,964
CHISAGO	483,225	901,839	179,641	0	1,564,705
CLAY	2,740,556	927,883	406,686	2,879	4,078,004
CLEARWATER	427,160	49,743	20,218	0	497,121
COOK	21,818	46,589	0	0	68,407
COTTONWOOD	507,902	233,047	6,165	174,938	922,052
CROW WING	498,551	1,642,312	49,951	0	2,190,814
DAKOTA	0	11,453,889	84,204	0	11,538,093
DODGE	145,037	376,102	10,775	0	531,914
DOUGLAS	77,853	733,493	1,201,538	0	2,012,884
FARIBAULT	810,387	289,946	0	0	1,100,333
FILLMORE	0	319,718	199	0	319,917
FREEBORN	1,132,945	607,604	26,320	0	1,766,869
GOODHUE	17,555	1,603,548	3,614	0	1,624,717
GRANT	219,282	287,113	245	0	506,640
HENNEPIN	0	35,470,936	210,087	0	35,681,023
HOUSTON	0	268,962	208	0	269,170
HUBBARD	1,556,600	389,347	75,360	0	2,021,307
ISANTI	46,916	588,482	20,360	0	655,758
ITASCA	742,810	582,566	0	0	1,325,376
JACKSON	246,128	94,878	20,835	21,682	383,523
KANABEC	157,405	16,461	715	0	174,581
KANDIYOHI	2,311,165	900,187	173,697	0	3,385,049
KITTSO	483,866	174,012	0	1,292	659,170
KOOCHICHING	279,496	26,628	0	99,782	405,906
LAC QUI PARLE	206,947	61,154	1,282	4,747	274,130
LAKE	0	29,711	69,464	0	99,175
LAKE/WOODS	410,459	3,205	0	29	413,693
LE SUEUR	298,253	897,533	145,763	0	1,341,549
LINCOLN	206,596	11,259	0	275,260	493,115
LYON	405,871	342,653	212,334	0	960,858
MCLEOD	44,785	1,173,458	68,753	0	1,286,996
MAHNOMEN	259,676	112,312	820	2,932	375,740
MARSHALL	363,151	133,750	89,284	193,605	779,790

TABLE 56
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 2002

COUNTY NAME	COUNTY	CITY	TOWNSHIP	SPECIAL TAXING DISTRICT	TOTAL
MARTIN	1,068,582	517,886	0	0	1,586,468
MEEKER	53,849	287,880	183,472	2,571	527,772
MILLE LACS	223,248	345,759	8,440	0	577,447
MORRISON	14,181	616,939	23,733	0	654,853
MOWER	402,353	421,172	43,704	0	867,229
MURRAY	786,390	71,474	15,301	0	873,165
NICOLLET	472,688	702,001	20,588	0	1,195,277
NOBLES	117,464	310,727	490	194,536	623,217
NORMAN	773,198	45,614	0	0	818,812
OLMSTED	0	822,243	74,841	0	897,084
OTTER TAIL	1,665,261	752,608	208,693	4,095	2,630,657
PENNINGTON	133,707	320,439	27,262	15,570	496,978
PINE	0	162,437	252,390	169,103	583,930
PIPESTONE	104,175	101,774	863	214,777	421,589
POLK	3,024,586	1,442,423	14,148	3,528	4,484,685
POPE	328,007	227,253	6,330	0	561,590
RAMSEY	14,096,057	25,666,021	1,232,105	0	40,994,183
RED LAKE	59,657	49,636	0	0	109,293
REDWOOD	417,423	121,755	15,000	0	554,178
RENVILLE	68,170	374,849	135,025	11,798	589,842
RICE	415,898	893,719	94,161	0	1,403,778
ROCK	407,702	160,055	130	0	567,887
ROSEAU	751,609	460,706	97,776	0	1,310,091
ST. LOUIS	1,067,116	1,341,223	543,530	435,179	3,387,048
SCOTT	174,134	3,177,502	257,561	0	3,609,197
SHERBURNE	365,254	2,450,149	64,229	0	2,879,632
SIBLEY	680,634	445,814	21,434	0	1,147,882
STEARNS	287,419	7,510,620	58,997	368,927	8,225,963
STEELE	1,103,953	486,019	53,918	287	1,644,177
STEVENS	205,199	197,811	0	2,500	405,510
SWIFT	511,362	19,540	59	0	530,961
TODD	296,177	202,439	52,105	151,713	702,434
TRAVERSE	148,088	58,948	0	0	207,036
WABASHA	0	186,823	12,652	0	199,475
WADENA	262,018	256,206	0	0	518,224
WASECA	223,151	249,346	16,426	0	488,923
WASHINGTON	4,569,095	8,416,746	96,138	4,665	13,086,644
WATONWAN	181,267	89,274	7,213	25,119	302,873
WILKIN	301,266	233,501	150	0	534,917
WINONA	214,344	580,051	328	0	794,723
WRIGHT	1,475,050	4,061,989	713,957	1,292	6,252,288
YELLOW MEDICINE	138,499	140,303	0	165,315	444,117
STATEWIDE TOTALS	\$ 65,086,044	\$ 143,166,549	\$ 8,341,277	\$ 2,843,352	\$ 219,437,222

TABLE 57
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF COUNTIES FOR PROPERTY TAXES LEVIED IN 2001 PAYABLE IN 2002

County	Net Tax Payable ¹	Net Tax Capacity Value ¹	Nominal Tax Rate ²	Taxable Market Value ¹	Aggregate Ratio	Indicated Market Value ³	Effective Tax Rate ⁴
AITKIN	\$ 12,567,338	\$ 10,981,954	114.44 %	1,092,454,481	67.8%	\$ 1,611,289,795	0.78 %
ANOKA	226,539,285	185,231,732	122.30	15,828,615,536	83.1%	19,047,672,125	1.19
BECKER	21,351,044	16,822,456	126.92	1,634,540,792	78.5%	2,082,217,569	1.03
BELTRAMI	21,117,041	13,701,579	154.12	1,215,924,050	82.7%	1,470,283,011	1.44
BENTON	24,251,553	16,755,249	144.74	1,456,658,173	77.7%	1,874,720,943	1.29
BIG STONE	4,155,842	2,698,810	153.99	316,722,328	86.8%	364,887,475	1.14
BLUE EARTH	37,462,679	33,450,253	112.00	2,980,433,062	89.6%	3,326,376,185	1.13
BROWN	15,523,104	14,026,874	110.67	1,460,931,529	86.6%	1,686,987,909	0.92
CARLTON	24,096,547	14,485,441	166.35	1,235,888,208	74.4%	1,661,140,065	1.45
CARVER	75,849,464	55,161,471	137.50	4,945,065,985	78.9%	6,267,510,754	1.21
CASS	26,725,022	25,444,397	105.03	2,419,901,937	65.9%	3,672,081,847	0.73
CHIPPEWA	9,631,121	7,354,356	130.96	781,584,102	89.3%	875,234,157	1.10
CHISAGO	33,690,102	24,936,351	135.10	2,354,359,714	70.6%	3,334,787,130	1.01
CLAY	24,037,477	20,360,567	118.06	1,932,449,408	91.7%	2,107,360,314	1.14
CLEARWATER	8,428,576	4,575,467	184.21	373,227,952	85.4%	437,035,073	1.93
COOK	6,509,830	6,707,287	97.06	650,646,957	81.6%	797,361,467	0.82
COTTONWOOD	9,143,364	8,007,867	114.18	878,477,398	89.1%	985,945,452	0.93
CROW WING	50,082,909	48,259,004	103.78	4,366,865,351	69.1%	6,319,631,478	0.79
DAKOTA	351,911,727	277,681,183	126.73	23,188,769,134	84.9%	27,313,037,849	1.29
DODGE	12,263,998	9,913,464	123.71	1,056,518,724	84.0%	1,257,760,386	0.98
DOUGLAS	23,476,688	22,429,229	104.67	2,067,237,680	81.6%	2,533,379,510	0.93
FARIBAULT	9,260,021	9,591,360	96.55	1,075,276,475	88.4%	1,216,376,103	0.76
FILLMORE	11,991,418	10,409,599	115.20	1,149,288,632	74.7%	1,538,538,999	0.78
FREEBORN	16,605,432	16,947,956	97.98	1,701,842,398	84.2%	2,021,190,496	0.82
GOODHUE	52,368,760	34,963,748	149.78	3,017,176,285	85.6%	3,524,738,651	1.49
GRANT	4,981,082	4,087,876	121.85	463,304,005	89.5%	517,658,106	0.96
HENNEPIN	1,620,900,546	1,048,786,334	154.55	80,641,961,404	81.8%	98,584,304,895	1.64
HOUSTON	10,324,774	8,539,817	120.90	893,584,848	82.3%	1,085,765,307	0.95
HUBBARD	16,043,391	13,998,177	114.61	1,311,211,396	70.0%	1,873,159,137	0.86
ISANTI	21,094,387	15,554,473	135.62	1,505,169,000	69.7%	2,159,496,413	0.98
ITASCA	36,662,556	28,586,783	128.25	2,364,803,632	79.9%	2,959,704,170	1.24
JACKSON	10,254,108	8,747,843	117.22	987,445,836	88.8%	1,111,988,554	0.92
KANABEC	7,937,932	5,978,483	132.78	611,713,661	72.8%	840,266,018	0.94
KANDIYOHI	30,385,013	22,271,783	136.43	2,152,825,731	87.1%	2,471,671,333	1.23
KITTSO	5,839,944	4,691,442	124.48	419,108,943	101.5%	412,915,215	1.41
KOOCHICHING	6,280,833	5,678,454	110.61	487,464,850	79.1%	616,264,033	1.02
LAC QUI PARLE	4,760,441	4,355,730	109.29	526,201,579	93.1%	565,200,407	0.84
LAKE	7,975,884	6,748,729	118.18	624,832,837	71.1%	878,808,491	0.91
LAKE of the WOODS	3,002,976	2,152,265	139.53	209,584,263	84.4%	248,322,586	1.21
LE SUEUR	15,232,019	14,875,455	102.40	1,507,545,441	77.9%	1,935,231,632	0.79
LINCOLN	4,875,889	3,857,041	126.42	392,101,491	91.4%	428,995,067	1.14
LYON	16,241,542	14,344,228	113.23	1,352,023,842	90.3%	1,497,257,854	1.08
MCLEOD	24,530,389	18,223,652	134.61	1,776,182,917	84.2%	2,109,480,899	1.16
MAHNOMEN	4,042,768	2,142,224	188.72	218,548,820	85.2%	256,512,700	1.58
MARSHALL	6,944,598	6,597,314	105.26	656,846,568	99.8%	658,162,894	1.06
MARTIN	13,939,406	14,348,554	97.15	1,463,483,333	89.6%	1,633,351,934	0.85
MEEKER	12,773,166	11,571,765	110.38	1,210,325,842	76.5%	1,582,125,284	0.81
MILLE LACS	14,295,042	9,893,792	144.48	962,072,472	67.9%	1,416,896,130	1.01
MORRISON	17,749,762	14,344,761	123.74	1,431,289,810	69.2%	2,068,337,876	0.86
MOWER	16,775,574	18,035,102	93.02	1,830,903,751	85.8%	2,133,920,456	0.79

TABLE 57
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF COUNTIES FOR PROPERTY TAXES LEVIED IN 2001 PAYABLE IN 2002

County	Net Tax Payable ¹	Net Tax Capacity Value ¹	Nominal Tax Rate ²	Taxable Market Value ¹	Aggregate Ratio	Indicated Market Value ³	Effective Tax Rate ⁴
MURRAY	6,402,714	6,564,415	97.54 %	758,773,326	89.8% 9	844,959,160	0.76 %
NICOLLET	18,040,919	17,547,138	102.81	1,707,163,510	86.1%	1,982,768,304	0.91
NOBLES	13,018,008	10,871,021	119.75	1,149,819,886	90.0%	1,277,577,651	1.02
NORMAN	5,187,431	3,940,636	131.64	453,789,588	96.3%	471,224,910	1.10
OLMSTED	108,286,031	77,753,240	139.27	6,666,587,740	78.7%	8,470,886,582	1.28
OTTER TAIL	33,870,546	34,293,013	98.77	3,343,371,544	77.0%	4,342,040,966	0.78
PENNINGTON	8,320,479	4,683,015	177.67	428,077,493	94.0%	455,401,588	1.83
PINE	16,292,660	12,840,560	126.88	1,233,281,333	70.3%	1,754,311,996	0.93
PIPESTONE	6,762,840	5,305,566	127.47	550,063,628	86.6%	635,177,400	1.06
POLK	24,107,638	15,543,283	155.10	1,553,096,813	93.4%	1,662,844,554	1.45
POPE	7,502,114	6,118,426	122.62	655,888,034	82.4%	795,980,624	0.94
RAMSEY	450,876,378	326,008,793	138.30	25,787,811,451	77.6%	33,231,715,787	1.36
RED LAKE	2,746,220	1,841,398	149.14	170,696,630	91.3%	186,962,355	1.47
REDWOOD	11,361,729	10,143,495	112.01	1,161,320,262	86.8%	1,337,926,569	0.85
RENVILLE	13,815,265	12,648,929	109.22	1,415,662,812	93.6%	1,512,460,269	0.91
RICE	30,520,566	29,992,705	101.76	2,850,103,320	78.9%	3,612,298,251	0.84
ROCK	6,765,880	6,141,259	110.17	677,987,755	83.5%	811,961,383	0.83
ROSEAU	8,126,592	6,009,279	135.23	599,205,472	90.6%	661,374,693	1.23
ST. LOUIS	119,746,977	87,686,465	136.56	7,564,639,345	76.4%	9,901,360,399	1.21
SCOTT	87,751,122	71,386,196	122.92	6,332,262,854	75.8%	8,353,908,778	1.05
SHERBURNE	63,837,357	50,674,830	125.97	4,066,299,785	72.8%	5,585,576,628	1.14
SIBLEY	9,993,339	9,241,282	108.14	1,063,577,739	83.5%	1,273,745,795	0.78
STEARNS	89,425,028	68,958,068	129.68	6,053,313,779	82.8%	7,310,765,434	1.22
STEELE	22,430,663	20,479,873	109.53	1,895,739,867	87.1%	2,176,509,606	1.03
STEVENS	5,668,396	5,249,779	107.97	555,780,089	93.8%	592,516,086	0.96
SWIFT	7,717,921	6,499,027	118.76	681,386,232	83.7%	814,081,520	0.95
TODD	12,802,848	8,699,761	147.16	901,190,193	75.0%	1,201,586,924	1.07
TRAVERSE	3,831,879	3,545,680	108.07	402,728,037	88.8%	453,522,564	0.84
WABASHA	11,752,577	11,006,199	106.78	1,151,604,378	76.8%	1,499,484,867	0.78
WADENA	7,408,231	4,611,569	160.64	439,887,750	81.0%	543,071,296	1.36
WASECA	12,012,439	10,334,170	116.24	1,084,546,842	86.5%	1,253,811,378	0.96
WASHINGTON	198,095,081	160,486,632	123.43	14,079,690,571	80.7%	17,446,952,380	1.14
WATONWAN	7,834,663	6,136,878	127.67	691,420,340	89.2%	775,134,910	1.01
WILKIN	4,485,277	5,700,381	78.68	627,967,313	95.4%	658,246,659	0.68
WINONA	27,237,278	23,467,499	116.06	2,160,859,788	76.7%	2,817,287,859	0.97
WRIGHT	70,355,838	60,713,144	115.88	5,435,878,193	77.3%	7,032,183,950	1.00
YELLOW MEDICINE	8,762,498	6,013,505	145.71	701,165,082	84.6%	828,800,333	1.06
Statewide Total	\$ 4,586,037,786	\$ 3,408,446,840	134.55%	\$ 292,234,031,337	80.7%	\$ 362,123,954,569	1.27 %

(1) These columns exclude mineral values.

(2) Nominal Tax Rate is Net Tax Payable divided by Net Tax Capacity Value.

(3) Indicated Market Value is the assessors' market value adjusted for the level of assessment as indicated by the assessment sales ratio study.

(4) Effective Tax Rate is the Net Tax Payable divided by the Indicated Market Value.

TABLE 58
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 2001

COUNTY	NUMBER OF ASMNTS.	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON- HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
AITKIN	442	3,236,100	18,481	16,467	34,948	24,422	2,434	4,258	18,387	56	49,557	11,004	38,553
ANOKA	4,826	107,959,900	1,058,797	26,726	1,085,523	313,251	263,171	3,387	664,869	74,558	1,319,236	272,992	1,046,244
BECKER	1,142	9,643,500	62,392	46,843	109,235	64,418	11,335	10,661	60,534	3,216	150,164	18,009	132,155
BELTRAMI	1,268	13,866,000	105,198	39,186	144,384	107,402	20,254	11,600	100,399	968	240,622	30,621	210,001
BENTON	874	12,308,500	112,738	12,361	125,099	74,168	23,419	5,436	90,801	1,069	194,893	31,387	163,506
BIG STONE	43	299,600	1,540	1,773	3,313	2,044	974	188	2,134	127	5,467	457	5,010
BLUE EARTH	1,500	14,910,200	129,836	22,945	152,781	64,879	44,814	2,494	85,011	261	197,459	34,880	162,579
BROWN	384	5,119,800	45,680	8,515	54,195	23,541	20,748	441	27,524	576	72,830	13,563	59,267
CARLTON	332	2,912,900	23,992	6,293	30,285	20,458	9,554	1,434	17,564	886	49,896	7,353	42,543
CARVER	974	9,987,200	87,214	15,147	102,361	44,325	22,685	675	74,872	3,204	145,761	22,604	123,157
CASS	831	9,793,900	32,495	78,594	111,089	39,646	12,787	10,725	59,167	161	122,486	9,950	112,536
CHIPPEWA	178	1,220,800	8,435	4,529	12,964	6,153	4,653	509	7,518	123	18,956	2,440	16,516
CHISAGO	964	14,315,600	123,812	22,778	146,590	73,446	31,129	5,712	88,844	310	199,441	35,424	164,017
CLAY	808	6,110,800	49,217	14,169	63,386	40,753	20,751	1,054	38,696	2,235	103,489	14,044	89,445
CLEARWATER	163	1,696,300	15,327	1,998	17,325	11,980	2,066	1,693	10,285	529	26,553	4,514	22,039
COOK	63	720,900	5,152	2,498	7,650	3,284	244	71	2,832	438	6,869	3,340	3,529
COTTONWOOD	18	60,200	334	321	655	348	150	36	425	1	960	97	863
CROW WING	1,467	15,290,400	84,922	81,346	166,268	48,991	33,387	7,128	76,720	2,337	168,563	27,978	140,585
DAKOTA	3,704	61,144,900	488,456	146,810	635,266	160,802	171,331	737	441,076	23,030	796,976	126,685	670,291
DODGE	413	5,134,900	48,239	3,733	51,972	24,223	23,494	1,377	32,216	0	81,310	13,798	67,512
DOUGLAS	699	8,048,000	55,461	33,415	88,876	36,051	12,451	6,387	45,221	439	100,549	15,112	85,437
FARIBAULT	67	420,700	3,076	1,338	4,414	1,910	1,833	138	2,349	6	6,237	912	5,325
FILLMORE	233	2,457,700	19,664	5,913	25,577	11,373	8,088	2,087	14,118	0	35,666	5,970	29,696
FREEBORN	286	3,360,600	29,842	4,517	34,359	14,193	6,325	539	22,369	3	43,429	8,657	34,772
GOODHUE	1,034	14,066,900	117,799	26,948	144,747	67,597	46,205	4,111	85,030	1,455	204,399	33,857	170,542
GRANT	68	527,700	3,884	1,673	5,557	3,104	2,078	345	3,033	200	8,760	1,133	7,627
HENNEPIN	1,054	11,077,600	80,432	36,096	116,528	43,799	31,857	0	81,067	6,163	162,886	21,427	141,459
HOUSTON	355	4,161,800	38,269	3,820	42,089	19,593	12,040	2,378	26,974	91	61,076	10,812	50,264
HUBBARD	366	4,345,500	19,538	33,443	52,981	20,374	380	7,892	32,183	196	61,026	5,717	55,309
ISANTI	618	8,781,300	76,648	12,836	89,484	48,198	35,029	8,211	55,504	189	147,131	22,047	125,084

TABLE 58 MANUFACTURED HOME VALUES, TAXES AND CREDITS TAXES PAYABLE 2001

COUNTY	NUMBER OF ASMNTS.	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON- HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
ITASCA	785	8,543,900	69,641	18,416	88,057	46,775	22,603	7,901	45,036	1,466	123,781	66,776	57,005
JACKSON	153	564,100	2,682	3,544	6,226	3,298	503	507	3,454	28	7,790	790	7,000
KANABEC	512	6,520,200	45,734	22,942	68,676	56,453	9,980	3,736	39,730	148	110,047	14,671	95,376
KANDIYOHI	525	3,631,100	27,391	13,401	40,792	25,345	5,179	2,209	25,109	346	58,188	7,701	50,487
KITTSON	95	903,000	6,716	2,776	9,492	2,853	2,413	604	5,774	268	11,912	1,880	10,032
KOOCHICHING	245	1,811,100	12,855	6,422	19,277	7,096	5,100	260	9,863	93	22,412	4,072	18,340
LAC QUI PARLE	27	195,900	1,645	376	2,021	962	79	163	1,295	54	2,553	474	2,079
LAKE	62	424,800	2,791	1,750	4,541	2,624	639	248	1,843	74	5,428	2,338	3,090
LAKE/WOODS	558	5,080,500	16,053	43,583	59,636	33,562	418	5,393	39,109	233	78,715	4,919	73,796
LE SUEUR	419	3,331,000	24,198	10,915	35,113	16,096	9,437	1,328	20,339	59	47,259	7,552	39,707
LINCOLN	27	231,600	1,284	1,072	2,356	1,412	491	180	1,151	30	3,264	331	2,933
LYON	222	1,757,300	13,178	5,272	18,450	7,387	6,980	240	10,926	134	25,667	3,849	21,818
MCLEOD	642	10,454,200	95,309	10,967	106,276	51,087	46,314	1,091	59,685	986	159,163	27,533	131,630
MAHNOMEN	81	771,300	4,978	3,283	8,261	8,776	752	1,159	3,642	454	14,783	1,506	13,277
MARSHALL	234	2,183,300	18,158	4,411	22,569	8,233	4,563	1,664	13,305	902	28,668	5,234	23,434
MARTIN	179	1,266,100	11,269	1,482	12,751	4,451	3,924	215	7,932	72	16,594	3,299	13,295
MEEKER	406	4,680,200	39,014	9,277	48,291	21,698	11,478	4,047	30,577	252	68,052	10,931	57,121
MILLE LAC	521	5,632,500	45,805	13,175	58,980	44,410	13,388	2,634	36,130	125	96,687	13,145	83,542
MORRISON	543	4,578,500	37,385	10,076	47,461	29,204	9,041	4,485	25,331	489	68,550	10,866	57,684
MOWER	317	3,962,500	35,670	6,246	41,916	15,330	9,190	996	24,739	566	50,821	10,131	40,690
MURRAY	66	441,800	2,416	2,342	4,758	2,044	603	351	2,772	8	5,778	728	5,050
NICOLLET	702	14,114,100	132,406	10,334	142,740	61,617	38,229	1,112	79,141	1,630	181,727	35,997	145,730
NOBLES	202	1,213,900	7,012	6,136	13,148	5,952	4,524	233	7,444	213	18,366	1,934	16,432
NORMAN	69	580,400	5,125	796	5,921	3,408	1,770	434	3,747	342	9,701	1,547	8,154
OLMSTED	1,946	31,422,600	277,920	43,532	321,452	147,625	61,691	14,978	198,794	0	423,087	79,197	343,890
OTTERTAIL	1,493	12,317,300	76,027	64,798	140,825	51,599	17,889	12,762	75,823	836	158,914	22,046	136,868
PENNINGTON	609	7,309,600	65,289	9,453	74,742	53,330	27,945	2,252	53,984	2,381	139,892	20,610	119,282
PINE	759	10,375,400	71,876	49,966	121,842	65,916	14,660	11,300	67,066	1,998	160,940	21,304	139,636
PIPESTONE	85	524,200	2,988	2,824	5,812	3,332	2,861	61	3,938	10	10,203	831	9,372
POLK	556	5,849,400	48,616	12,093	60,709	38,498	18,076	4,408	33,014	2,772	96,767	13,876	82,891

TABLE 58
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 2001

COUNTY	NUMBER OF ASMNTS.	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON- HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
POPE	145	1,413,400	10,709	4,127	14,836	7,343	1,653	884	9,299	830	20,009	3,031	16,978
RAMSEY	3,016	62,040,600	578,397	49,283	627,680	264,738	136,964	0	408,273	46,882	856,857	158,895	697,962
RED LAKE	67	804,000	7,522	622	8,144	4,330	3,106	569	5,441	266	13,711	2,050	11,661
REDWOOD	151	1,547,400	13,526	2,343	15,869	7,949	6,014	458	9,433	34	23,888	4,139	19,749
RENVILLE	231	2,005,400	15,928	4,954	20,882	8,963	8,262	1,243	10,369	1,125	29,962	4,592	25,370
RICE	934	9,788,100	90,486	8,885	99,371	32,332	28,056	1,688	64,176	1,382	127,634	27,009	100,625
ROCK	58	414,300	3,420	866	4,286	1,762	789	206	2,883	7	5,647	1,010	4,637
ROSEAU	886	8,935,200	75,182	17,009	92,191	41,860	14,267	7,558	67,339	2,558	133,581	21,779	111,802
ST LOUIS	1,844	26,528,600	224,765	47,273	272,038	186,266	73,780	6,304	122,683	4,392	393,425	93,738	299,687
SCOTT	708	11,998,200	107,926	14,887	122,813	38,934	34,497	4,283	82,238	2,934	162,886	28,775	134,111
SHERBURNE	1,394	17,084,500	73,035	117,565	190,600	61,600	19,837	12,627	131,883	1,630	227,577	19,790	207,787
SIBLEY	113	1,289,800	11,832	1,298	13,130	7,620	3,771	960	6,738	269	19,358	3,572	15,786
STEARNS	1,812	19,174,500	149,961	50,370	200,331	84,807	37,104	21,073	122,864	2,504	268,350	41,597	226,753
STEELE	516	11,447,900	93,313	25,465	118,778	43,245	17,810	6,975	72,559	143	140,732	26,563	114,169
STEVENS	40	412,700	3,919	250	4,169	1,920	1,088	153	2,579	36	5,776	1,064	4,712
SWIFT	95	608,200	4,371	2,014	6,385	3,032	1,981	195	3,608	30	8,846	1,268	7,578
TODD	504	3,770,600	22,432	18,200	40,632	31,828	6,269	6,107	25,189	110	69,503	6,470	63,033
TRAVERSE	41	486,100	3,233	1,953	5,186	2,282	1,097	290	3,537	253	7,459	973	6,486
WABASHA	727	10,030,700	66,729	39,945	106,674	54,940	22,044	4,548	51,638	626	133,796	18,666	115,130
WADENA	207	1,599,000	10,605	6,460	17,065	14,697	5,392	1,408	9,654	29	31,180	3,140	28,040
WASECA	298	3,147,700	27,920	4,276	32,196	15,578	10,585	909	20,530	235	47,835	8,014	39,821
WASHINGTON	1,547	19,865,800	165,410	37,713	203,123	52,782	69,917	36	138,231	15,731	276,697	44,661	232,036
WATONWAN	131	1,237,600	5,963	10,382	16,345	10,342	7,366	243	11,284	197	29,432	1,774	27,658
WILKIN	129	1,999,800	17,922	2,411	20,333	8,545	4,552	314	8,625	680	22,716	5,199	17,517
WINONA	996	13,732,400	123,365	16,551	139,916	57,459	25,846	17,565	68,964	1,633	171,468	33,979	137,489
WRIGHT	2,274	40,218,700	390,648	12,613	403,261	126,030	123,809	4,714	290,114	3,497	548,164	108,644	439,520
YELLOW MED	88	482,800	3,244	1,901	5,145	3,818	1,880	329	3,078	64	9,169	959	8,210
TOTALS	57,166	775,716,000	6,450,064	1,604,307	8,054,371	3,410,101	1,894,122	290,294	4,951,624	227,873	10,774,014	1,874,203	8,899,811

TABLE 59
COMPARISON OF 2000 AND 2001 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	2000	2001	PERCENT CHANGE	2000	2001	PERCENT CHANGE	2000	2001	PERCENT CHANGE
AITKIN	3,015,600	3,236,100	7.31%	32,241	34,948	8.40%	35,157	38,553	9.66%
ANOKA	101,072,000	107,959,900	6.81%	1,015,811	1,085,523	6.86%	996,263	1,046,244	5.02%
BECKER	8,520,300	9,643,500	13.18%	89,375	109,235	22.22%	104,934	132,155	25.94%
BELTRAMI	14,535,000	13,866,000	-4.60%	151,220	144,384	-4.52%	208,816	210,001	0.57%
BENTON	11,727,000	12,308,500	4.96%	119,919	125,099	4.32%	142,904	163,506	14.42%
BIG STONE	316,700	299,600	-5.40%	3,474	3,313	-4.63%	5,538	5,010	-9.53%
BLUE EARTH	15,023,900	14,910,200	-0.76%	153,469	152,781	-0.45%	162,619	162,579	-0.02%
BROWN	4,750,500	5,119,800	7.77%	50,635	54,195	7.03%	59,550	59,267	-0.48%
CARLTON	2,896,200	2,912,900	0.58%	29,906	30,285	1.27%	42,148	42,543	0.94%
CARVER	11,942,300	9,987,200	-16.37%	122,453	102,361	-16.41%	152,353	123,157	-19.16%
CASS	9,163,700	9,793,900	6.88%	104,015	111,089	6.80%	99,688	112,536	12.89%
CHIPPEWA	1,230,800	1,220,800	-0.81%	12,999	12,964	-0.27%	16,924	16,516	-2.41%
CHISAGO	13,528,700	14,315,600	5.82%	137,693	146,590	6.46%	155,981	164,017	5.15%
CLAY	5,999,900	6,110,800	1.85%	62,219	63,386	1.88%	84,634	89,445	5.68%
CLEARWATER	1,507,900	1,696,300	12.49%	15,245	17,325	13.64%	17,536	22,039	25.68%
COOK	736,100	720,900	-2.06%	7,927	7,650	-3.49%	4,594	3,529	-23.18%
COTTONWOOD	43,200	60,200	39.35%	447	655	46.53%	448	863	92.63%
CROW WING	14,565,600	15,290,400	4.98%	157,367	166,268	5.66%	134,465	140,585	4.55%
DAKOTA	57,219,100	61,144,900	6.86%	593,737	635,266	6.99%	612,472	670,291	9.44%
DODGE	5,300,500	5,134,900	-3.12%	54,362	51,972	-4.40%	67,218	67,512	0.44%
DOUGLAS	7,776,100	8,048,000	3.50%	87,791	88,876	1.24%	87,844	85,437	-2.74%
FARIBAULT	403,700	420,700	4.21%	4,172	4,414	5.80%	4,849	5,325	9.82%
FILLMORE	2,295,100	2,457,700	7.08%	23,912	25,577	6.96%	27,838	29,696	6.67%
FREEBORN	3,205,600	3,360,600	4.84%	32,808	34,359	4.73%	35,418	34,772	-1.82%
GOODHUE	13,394,300	14,066,900	5.02%	138,186	144,747	4.75%	152,368	170,542	11.93%
GRANT	557,400	527,700	-5.33%	5,740	5,557	-3.19%	7,665	7,627	-0.50%
HENNEPIN	9,628,100	11,077,600	15.05%	100,648	116,528	15.78%	117,033	141,459	20.87%
HOUSTON	3,834,500	4,161,800	8.54%	38,825	42,089	8.41%	43,214	50,264	16.31%
HUBBARD	3,666,900	4,345,500	18.51%	43,898	52,981	20.69%	45,324	55,309	22.03%
ISANTI	8,508,400	8,781,300	3.21%	86,678	89,484	3.24%	124,648	125,084	0.35%

TABLE 59
COMPARISON OF 2000 AND 2001 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	2000	2001	PERCENT CHANGE	2000	2001	PERCENT CHANGE	2000	2001	PERCENT CHANGE
ITASCA	8,657,600	8,543,900	-1.31%	89,433	88,057	-1.54%	59,150	57,005	-3.63%
JACKSON	498,100	564,100	13.25%	5,380	6,226	15.72%	5,436	7,000	28.77%
KANABEC	6,215,400	6,520,200	4.90%	65,263	68,676	5.23%	89,736	95,376	6.29%
KANDIYOHI	3,631,700	3,631,100	-0.02%	42,423	40,792	-3.84%	50,742	50,487	-0.50%
KITTSOON	853,400	903,000	5.81%	8,852	9,492	7.23%	9,164	10,032	9.47%
KOOCHICHING	2,012,500	1,811,100	-10.01%	20,913	19,277	-7.82%	19,672	18,340	-6.77%
LAC QUI PARL	201,200	195,900	-2.63%	2,088	2,021	-3.21%	2,051	2,079	1.37%
LAKE	408,500	424,800	3.99%	4,363	4,541	4.08%	3,467	3,090	-10.87%
LAKE OF WOOD	4,922,200	5,080,500	3.22%	57,151	59,636	4.35%	77,276	73,796	-4.50%
LE SUEUR	3,300,900	3,331,000	0.91%	34,776	35,113	0.97%	37,572	39,707	5.68%
LINCOLN	273,000	231,600	-15.16%	2,819	2,356	-16.42%	3,172	2,933	-7.53%
LYON	1,700,700	1,757,300	3.33%	17,793	18,450	3.69%	19,052	21,818	14.52%
MCLEOD	10,781,700	10,454,200	-3.04%	109,973	106,276	-3.36%	136,324	131,630	-3.44%
MAHNOMEN	836,800	771,300	-7.83%	8,830	8,261	-6.44%	14,096	13,277	-5.81%
MARSHALL	2,244,400	2,183,300	-2.72%	23,042	22,569	-2.05%	21,604	23,434	8.47%
MARTIN	1,280,500	1,266,100	-1.12%	13,042	12,751	-2.23%	12,900	13,295	3.06%
MEEKER	4,808,500	4,680,200	-2.67%	49,278	48,291	-2.00%	58,227	57,121	-1.90%
MILLE LAC	6,211,500	5,632,500	-9.32%	65,351	58,980	-9.75%	98,726	83,542	-15.38%
MORRISON	4,348,800	4,578,500	5.28%	44,997	47,461	5.48%	54,662	57,684	5.53%
MOWER	3,567,100	3,962,500	11.08%	36,094	41,916	16.13%	32,687	40,690	24.48%
MURRAY	447,300	441,800	-1.23%	4,845	4,758	-1.80%	5,010	5,050	0.80%
NICOLLET	10,147,000	14,114,100	39.10%	102,278	142,740	39.56%	103,614	145,730	40.65%
NOBLES	1,175,300	1,213,900	3.28%	12,651	13,148	3.93%	16,016	16,432	2.60%
NORMAN	599,900	580,400	-3.25%	6,202	5,921	-4.53%	7,938	8,154	2.72%
OLMSTED	28,490,100	31,422,600	10.29%	289,889	321,452	10.89%	324,008	343,890	6.14%
OTTERTAIL	11,341,200	12,317,300	8.61%	128,850	140,825	9.29%	129,422	136,868	5.75%
PENNINGTON	7,514,800	7,309,600	-2.73%	76,742	74,742	-2.61%	117,778	119,282	1.28%
PINE	9,578,900	10,375,400	8.32%	114,901	121,842	6.04%	134,842	139,636	3.56%
PIPESTONE	548,300	524,200	-4.40%	5,956	5,812	-2.42%	9,058	9,372	3.47%
POLK	5,659,800	5,849,400	3.35%	58,691	60,709	3.44%	76,927	82,891	7.75%

TABLE 59
COMPARISON OF 2000 AND 2001 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	2000	2001	PERCENT CHANGE	2000	2001	PERCENT CHANGE	2000	2001	PERCENT CHANGE
POPE	1,405,600	1,413,400	0.55%	14,958	14,836	-0.82%	17,678	16,978	-3.96%
RAMSEY	54,984,200	62,040,600	12.83%	555,054	627,680	13.08%	618,056	697,962	12.93%
RED LAKE	821,100	804,000	-2.08%	8,336	8,144	-2.30%	11,959	11,661	-2.49%
REDWOOD	1,452,400	1,547,400	6.54%	14,830	15,869	7.01%	17,281	19,749	14.28%
RENNVILLE	1,914,000	2,005,400	4.78%	19,742	20,882	5.77%	22,108	25,370	14.75%
RICE	9,328,900	9,788,100	4.92%	94,744	99,371	4.88%	97,022	100,625	3.71%
ROCK	437,200	414,300	-5.24%	4,513	4,286	-5.03%	4,751	4,637	-2.40%
ROSEAU	8,805,100	8,935,200	1.48%	90,056	92,191	2.37%	102,228	111,802	9.37%
ST LOUIS	25,603,400	26,528,600	3.61%	261,215	272,038	4.14%	298,579	299,687	0.37%
SCOTT	10,788,300	11,998,200	11.21%	110,598	122,813	11.04%	108,331	134,111	23.80%
SHERBURNE	14,905,300	17,084,500	14.62%	168,195	190,600	13.32%	174,393	207,787	19.15%
SIBLEY	1,280,100	1,289,800	0.76%	13,068	13,130	0.47%	14,780	15,786	6.81%
STEARNS	18,143,200	19,174,500	5.68%	190,036	200,331	5.42%	217,755	226,753	4.13%
STEELE	10,401,600	11,447,900	10.06%	107,003	118,778	11.00%	100,366	114,169	13.75%
STEVENS	392,500	412,700	5.15%	4,002	4,169	4.17%	4,349	4,712	8.35%
SWIFT	762,600	608,200	-20.25%	7,869	6,385	-18.86%	9,133	7,578	-17.03%
TODD	3,899,900	3,770,600	-3.32%	41,916	40,632	-3.06%	63,407	63,033	-0.59%
TRAVERSE	424,200	486,100	14.59%	4,538	5,186	14.28%	5,844	6,486	10.99%
WABASHA	9,063,700	10,030,700	10.67%	96,238	106,674	10.84%	106,400	115,130	8.20%
WADENA	1,593,500	1,599,000	0.35%	17,039	17,065	0.15%	27,372	28,040	2.44%
WASECA	2,863,000	3,147,700	9.94%	29,292	32,196	9.91%	35,671	39,821	11.63%
WASHINGTON	18,224,700	19,865,800	9.00%	187,637	203,123	8.25%	205,754	232,036	12.77%
WATONWAN	1,291,600	1,237,600	-4.18%	14,010	16,345	16.67%	19,508	27,658	41.78%
WILKIN	1,891,700	1,999,800	5.71%	19,454	20,333	4.52%	17,096	17,517	2.46%
WINONA	12,866,200	13,732,400	6.73%	130,819	139,916	6.95%	127,446	137,489	7.88%
WRIGHT	39,048,100	40,218,700	3.00%	391,933	403,261	2.89%	392,438	439,520	12.00%
YELLOW MEDICINE	482,900	482,800	-0.02%	5,197	5,145	-1.00%	7,842	8,210	4.69%
STATEWIDE TOTALS	731,697,200	775,716,000	6.02%	7,582,330	8,054,371	6.23%	8,308,319	8,899,811	7.12%

TABLE 60
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 2001

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	12,783	790	2,477	11,062	0	27,112
ANOKA	302,577	117,446	2,089	492,902	8,433	923,447
BECKER	29,607	5,771	4,969	32,550	220	73,117
BELTRAMI	29,415	7,133	6,302	64,289	401	107,540
BENTON	41,794	4,583	2,708	45,973	0	95,058
BIG STONE	2,537	2,152	136	2,847	68	7,740
BLUE EARTH	41,995	27,915	3,042	74,243	531	147,726
BROWN	10,582	7,338	526	17,140	100	35,686
CARLTON	18,696	6,789	2,334	19,669	817	48,305
CARVER	84,818	22,460	973	99,515	253	208,019
CASS	28,503	1,600	6,480	39,050	0	75,633
CHIPPEWA	7,563	2,590	532	7,836	0	18,521
CHISAGO	72,014	20,837	2,856	73,020	0	168,727
CLAY	39,355	21,489	758	58,915	2,005	122,522
CLEARWATER	5,089	387	542	4,756	0	10,774
COOK	3,198	339	87	2,074	0	5,698
COTTONWOOD	1,246	411	170	2,405	0	4,232
CROW WING	42,417	16,475	4,853	56,302	728	120,775
DAKOTA	228,782	182,111	1,114	500,499	2,377	914,883
DODGE	11,666	9,256	1,116	16,082	0	38,120
DOUGLAS	26,470	7,487	4,108	35,423	0	73,488
FARIBAULT	2,615	2,374	97	3,705	0	8,791
FILLMORE	8,895	8,153	2,133	10,046	0	29,227
FREEBORN	8,421	4,173	333	9,826	0	22,753
GOODHUE	23,087	22,614	4,337	60,319	732	111,089
GRANT	3,152	1,853	284	6,269	0	11,558
HENNEPIN	53,743	25,458	0	40,917	2,728	122,846
HOUSTON	17,399	9,346	1,861	18,954	0	47,560
HUBBARD	13,411	433	2,946	14,203	0	30,993
ISANTI	46,985	9,557	5,070	38,568	0	100,180
ITASCA	35,931	10,325	5,077	33,494	623	85,450
JACKSON	3,206	1,415	547	2,992	0	8,160
KANABEC	39,972	4,627	2,826	28,822	594	76,841
KANDIYOHI	36,605	9,164	3,513	34,612	557	84,451
KITSON	2,424	2,035	394	6,525	211	11,589
KOOCHICHING	11,714	2,967	42	13,295	0	28,018
LAC QUI PARLE	1,381	612	230	3,060	85	5,368
LAKE	3,846	626	308	2,117	0	6,897
LAKE OF WOODS	22,559	1,050	3,289	22,007	0	48,905
LE SUEUR	15,623	5,627	1,583	19,472	0	42,305
LINCOLN	1,911	454	169	1,603	30	4,167
LYON	8,558	6,997	77	13,595	77	29,304
MCLEOD	36,313	27,522	1,804	53,021	148	118,808
MAHNOMEN	3,183	326	283	3,787	0	7,579
MARSHALL	4,853	2,938	901	9,209	369	18,270

TABLE 60
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 2001

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
MARTIN	6,891	6,143	424	14,598	0	28,056
MEEKER	17,744	10,540	3,543	37,788	0	69,615
MILLE LACS	27,180	5,451	2,315	37,986	0	72,932
MORRISON	25,435	6,845	2,686	24,266	105	59,337
MOWER	10,970	5,442	984	11,376	80	28,852
MURRAY	2,101	1,301	357	2,466	86	6,311
NICOLLET	24,673	16,747	915	25,297	0	67,632
NOBLES	4,450	4,051	130	7,753	124	16,508
NORMAN	2,392	1,965	156	3,629	523	8,665
OLMSTED	90,946	29,102	9,633	107,284	0	236,965
OTTER TAIL	37,742	8,791	8,763	47,302	1,396	103,994
PENNINGTON	18,270	10,164	712	20,465	2,342	51,953
PINE	49,606	7,314	7,279	51,070	0	115,269
PIPESTONE	3,207	1,642	139	3,479	0	8,467
POLK	20,818	12,747	2,332	26,989	280	63,166
POPE	6,743	621	975	8,533	582	17,454
RAMSEY	161,077	63,862	0	299,620	85,925	610,484
RED LAKE	2,752	1,187	340	2,926	0	7,205
REDWOOD	4,043	3,424	198	7,654	0	15,319
RENVILLE	6,203	6,243	743	8,172	0	21,361
RICE	28,346	17,069	1,756	48,136	684	95,991
ROCK	2,529	719	353	2,856	0	6,457
ROSEAU	25,257	4,847	4,070	54,999	1,087	90,260
ST LOUIS	99,421	38,438	5,426	76,943	624	220,852
SCOTT	50,902	11,955	3,192	58,242	271	124,562
SHERBURNE	29,436	6,841	6,679	66,572	130	109,658
SIBLEY	6,980	4,246	627	7,295	64	19,212
STEARNS	61,875	32,013	15,255	108,162	1,461	218,766
STEELE	15,965	9,374	1,913	24,121	0	51,373
STEVENS	2,921	1,574	98	2,832	0	7,425
SWIFT	4,501	2,701	222	4,726	83	12,233
TODD	31,054	8,104	3,732	27,577	274	70,741
TRAVERSE	1,294	1,225	84	1,284	320	4,207
WABASHA	29,980	14,093	3,803	37,476	5	85,357
WADENA	15,616	3,192	1,372	12,136	3	32,319
WASECA	10,187	4,720	604	12,622	0	28,133
WASHINGTON	61,974	32,884	101	73,727	4,466	173,152
WATONWAN	6,275	4,836	72	6,921	0	18,104
WILKIN	6,800	4,148	110	9,827	0	20,885
WINONA	38,530	16,525	7,033	53,323	63	115,474
WRIGHT	91,055	70,776	7,867	178,177	4,688	352,563
YELLOW MEDICINE	4,554	3,175	423	6,347	0	14,499
STATEWIDE TOTALS	2,595,589	1,123,042	193,692	3,729,924	127,753	7,770,000