

# PROPERTY TAXES LEVIED IN MINNESOTA: SUMMARY TABLES FOR TAXES PAYABLE 2003

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# REVIEW OF THE MINNESOTA PROPERTY TAX SYSTEM TAXES PAYABLE IN 2003

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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, 2002, due and payable in 2003. 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 2003.

## Determination of Values

### Assessors

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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

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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, were not reported.

**Contamination Tax (M.S. 270.91)**

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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 the table entitled "Contamination Tax Data".

## **Taxable Property**

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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 2003.

### *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**

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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**

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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 2002 is reported in the table entitled "Green Acres Effect on Farm Land Market Value".

### **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) 10% 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

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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 2003 (see the table entitled "Real Property Classification Percentages by Property Type"). The following is a listing of the classification percentages used for the 2002 assessment, taxes payable in 2003 for local taxing jurisdictions.

## REAL PROPERTY

Class	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
1a	1933	Residential homestead:* First \$500,000 market value Market value in excess of \$500,000	1.00% 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	1.50%
		b. Private for Profit Hospitals	1.50%
		c. Apartments – new construction after 6/30/01	1.25%
4b		Unclassified manufactured homes	1.25%
4b	1997	Residential non-homestead, 3 units or less including land:	1.25%
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	1.25%
4c	1999	Metro Non-profit Recreational Property	1.25%
4c	2000	Certain aircraft hangars	1.50%
4c	2002	Bed and Breakfast establishments up to 5 units	1.25%
4d	1998	Qualifying low-income housing, land and buildings – includes single unit and qualifying portions of multi-unit buildings.	1.00%
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%
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%

## PERSONAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
		Structures on railroad operating right-of-ways	1.50% & 2.00%
		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

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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**

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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**

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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 Education 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**

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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 the table entitled "Taxable Value Determinations by County". Values that are deducted are as follows.

### **Power Line Net Tax Capacity Value**

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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**

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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**

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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 2003, 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 may be 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 the table entitled "Comparison of Payable 2002 and 2003 Tax Increment Financing Tax Capacity and Increment Tax".

## **Adjustments to Property Tax Budget Levy**

### **Fiscal Disparity Distribution Levy**

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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 2003 HACA is:

<p style="text-align: center;"><b>Payable 2002 Certified HACA X the Growth Adjustment Factor PLUS a Net Tax Capacity Adjustment Factor and a Fiscal Disparity Adjustment Factor</b></p>
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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:

<p style="text-align: center;"><b>\$100,000 / \$350,000 = .28571 or 28.571%</b></p>
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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**

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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**

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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**

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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**

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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**

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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 2003 certified DRA amounts were calculated by applying an adjustment factor (for the class rate changes from payable 2002 to 2003) to the payable 2002 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**

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*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.

<b>VOTER APPROVED LEVIES SUBJECT TO REFERENDUM MARKET VALUE BASE</b>				
<b>TYPE OF GOVERNMENT</b>	<b>COUNTY</b>	<b>CITY</b>	<b>TOWN</b>	<b>SPECIAL TAXING DISTRICT</b>
<b>Purpose</b>	General or Special (including Bonds)	General or Special (including Bonds)	General or Special (including Bonds)	General or Special (including Bonds)
<b>Year Effective</b>	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 and/or after
<b>Date of Referendum</b>	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)**

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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 2003, that amount was \$594,941,423. 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 2003, that rate was 54.447%.

## **Total Tax Before Credits**

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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**

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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 2003 are as follows, listed in the order that they are deducted from the tax before credits.

### **Disaster Credit (M.S. 273.123)**

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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. Eligible manufactured home properties can also receive the disaster credit.

### **Power Line Credit (M.S. 273.42)**

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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 2003, 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 the table entitled "Power Line Credit, Net Tax Capacities, Levies, Number of Parcels and Credit Amounts by County").

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

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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 2002 statewide average township local tax rate was 106%. This rate is then multiplied by 105%, resulting in a base rate for payable 2003 of 111%. The difference between the total local tax rate and 111% is applied to the net tax capacity of land and non-residential buildings within the agricultural preserve to determine the 2003 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 the table entitled "Agricultural Preserves Credit and County Conservation Credit").

### **County Conservation Credit (M.S. 273.119)**

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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 the table entitled "Agricultural Preserves Credit and County Conservation Credit").

### **Enterprise Zone Credit (M.S. 469.170)**

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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.

#### **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:

Apartments	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 the table entitled "Disparity Reduction Credit").

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

The residential homestead market value credit was established in 2001. For taxes payable 2003, 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 the table entitled "Residential Homestead Market Value Credit Data").

#### **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 2003, the credit reduces the property tax on class 2a agricultural homesteads. The credit is equal to 0.30% of the first \$115,000 of taxable market value of the homestead beyond the house, garage and first acre. The maximum credit amount is \$345 per homestead. The credit is reduced by 0.05% of taxable market value in excess of \$115,000, subject to a maximum reduction of \$115 (reached at a taxable market value of \$345,000).

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 the table entitled "Agricultural Market Value Credit").

### **Taconite Credits (M.S. 273.135 and 273.136)**

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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 2003, 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 the table entitled "Taconite Homestead Credit, Percentages and Maximums".) 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 the table entitled "Taconite Homestead Credit Amounts at 57 and 66 Percent").

### **Net Tax**

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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**

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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**

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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

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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

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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

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#### Personal Property

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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**

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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 2002 assessment, taxes payable in 2002 (see the tables entitled “Manufactured Home Values, Taxes and Credits” and “Comparison of 2001 and 2002 Manufactured Home Market Value, Total Tax Capacity and Net Tax”), manufactured homes not classified as real property were assessed using the real property class rates for assessment year 2002. These rates can be found in the table entitled “Real Property Classification Percentages by Property Type”.

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**

<b>Taxes Payable</b>	<b>Assessed Values</b>			<b>Average Tax Rate <sup>1</sup></b>	<b>Total Taxes Levied</b>
	<b>Real Property</b>	<b>Personal Property</b>	<b>Total Property</b>		
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 <sup>1</sup>	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 ASSESSMENT:  
AND STATEWIDE AVERAGE TAX RATE:  
TAXES PAYABLE 1974 - 2003**

Taxes Payable	Taxable Market Value <sup>1</sup>	Assessed Values			Average Tax Rate <sup>2</sup>		Taxes Levied		
		Real Property	Personal Property	Total Property	Market Value/ SD Ref.	Assessed Value	Market Value Based <sup>3</sup>	Assessed Value Based Levied	Total Taxes
					Based Rate <sup>3</sup>	Based Rate			
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
<b>Tax Capacities<sup>4</sup></b>									
1989 <sup>4</sup>	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 <sup>5</sup>	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
2003	325,205,340,827	3,666,903,140	83,167,280	3,750,070,420	0.12207	118.68	344,847,887	5,242,615,542	5,587,463,429

(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 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 1989-2003 are expressed as percent

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

(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**

Taxes Payable	Real Estate Levy	Personal Property Levy	Total Levy	Homestead Credit <sup>(2)</sup>	Agricultural Credit <sup>(2)</sup>	Total Including		Special Assessments	Special Assessments	Total Net Tax Payable
						Net Tax Payable <sup>(3,5)</sup>	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 - 2003**

Taxes Payable	Real Estate Levy	Personal Property Levy	Taxes Levied					Total Including			Total Net Tax Payable
			Market Value Based <sup>(6)</sup>	Assessed Value Based <sup>(6)</sup>	Total Taxes Levied	Homestead Credit <sup>(2)</sup>	Agricultural Credit <sup>(2) (7)</sup>	Net Tax Payable <sup>(3,5)</sup>	Special Assessments	Special Assessments	
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	
2003	5,237,785,439	143,773,208	344,847,887	5,036,711,043	5,381,558,930	337,828,302	23,874,991	5,014,120,107	205,904,499	5,220,024,606	

NOTE: See footnotes

**TABLE 3**  
**REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS**  
**BY GOVERNMENTAL SUBDIVISION**  
**TAXES PAYABLE 1972 - 2003**

Taxes Payable	County	City	Township	School District	Special Taxing District <sup>4</sup>	State Levy	Taxes Levied			Homestead and Ag Credits	Net Taxes <sup>5</sup>
							Market Value Based <sup>6</sup>	Assessed Value Based Levied	Total Taxes		
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	206708572	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	220254291	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
2003	1,716,263,734	1,175,889,153	156,077,985	846,126,376	445,683,200	592,241,381	344,847,887	5,242,615,542	5,587,463,429	361,703,293	5,220,024,606

**NOTE: See footnotes**

**TABLE 4**  
**REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS**  
**BY GOVERNMENTAL SUBDIVISION**  
**TAXES PAYABLE 1965 - 2003**

Taxes Payable						School District	Special Taxing District <sup>4</sup>	Total Taxes <sup>3</sup>	Homestead Credit <sup>2</sup>	Agricultural Credit <sup>2</sup>	Net Taxes Levied		
	State	County	City	Township	Market Value Based <sup>6</sup>						Assessed Value Based Levied	Total Net Taxes	
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	---	1,450,851,074	820,559,703	102,111,278	1,846,362,769	512,411,392	5,168,075,170	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	4,948,355,476	340,350,447	18,207,791	223,351,028	4,362,843,221	4,586,194,249	
2003	592,241,381	1,666,874,604	1,031,113,050	147,899,184	846,126,376	442,122,735	5,036,711,043	337,828,302	23,874,991	344,847,887	4,669,272,220	5,014,120,107	

NOTE: See footnotes

## 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 taxonite 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 Taxonite 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 - 2003):

1998.....	\$160,270,572	1999.....	\$304,251,980	2000.....	\$394,435,369
2001.....	\$403,248,164	2002.....	\$340,350,447	2003.....	\$321,764,814

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
						2003 .....	310,147,860

Also includes Power Line Levy, in dollars:

1982 .....	367,851	1988 .....	444,736	1994 .....	491,628	2000 .....	367,817
1983 .....	407,699	1989 .....	448,243	1995 .....	496,570	2001 .....	332,512
1984 .....	395,464	1990 .....	453,457	1996 .....	478,375	2002 .....	195,941
1985 .....	404,262	1991 .....	466,141	1997 .....	467,848	2003 .....	185,853
1986 .....	420,745	1992 .....	467,315	1998 .....	416,284		
1987 .....	429,381	1993 .....	488,633	1999 .....	381,288		

4) Includes Tax Increment Financing Levy, in dollars:

1982 .....	35,141,373	1988 .....	154,372,728	1994 .....	268,517,539	2000 .....	314,420,873
1983 .....	46,425,859	1989 .....	183,983,207	1995 .....	276,845,444	2001 .....	341,614,575
1984 .....	58,154,901	1990 .....	192,295,363	1996 .....	286,308,639	2002 .....	248,098,586
1985 .....	70,761,120	1991 .....	230,125,125	1997 .....	299,942,270	2003 .....	270,780,409
1986 .....	92,355,076	1992 .....	255,788,716	1998 .....	299,099,241		
1987 .....	117,465,743	1993 .....	278,915,518	1999 .....	301,890,301		



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>	<u>2003</u>			
Power Line Credit.....	\$101,688	\$ 97,456			
Agricultural Preserves.....	302,505	296,027			
County Conservation.....	204,075	202,784			
Disaster Credit.....	9,512	73,213			
Disparity Reduction Credit..	2,985,209	5,066,050			
Market Value Homestead Credit..	324,711,569	321,764,814			
Market Value Agricultural Credit	18,207,791	23,874,991			

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 - 2003.

**TABLE 5**  
**TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS**  
**BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT**  
**TAXES PAYABLE 1968 - 2003**  
**PART A**

<b>Taxes Payable</b>	<b>County Park District</b>	<b>Hospital District</b>	<b>Housing and Redevelopment Authority</b>	<b>Economic Development Authority</b>	<b>Metropolitan Airport Commission</b>	<b>Metropolitan Council</b>	<b>Mosquito Control</b>	<b>Regional Railroad Authority</b>
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
2003	25,250,221	4,681,760	19,035,501	2,668,831	-	28,099,476	10,769,171	12,569,183

**TABLE 5**  
**TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS**  
**BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT**  
**TAXES PAYABLE 1968 - 2003**  
**PART B**

<b>Taxes Payable</b>	<b>Port Authority</b>	<b>Regional Development Commission</b>	<b>Sanitary Sewer District</b>	<b>Tax Total Increment Financing</b>	<b>Transit Commission</b>	<b>Watershed District</b>	<b>Miscellaneous Districts</b>	<b>Special Tax District</b>
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
2003	1,673,889	2,489,519	653,661	270,780,409	31,067,680	26,145,501	6,238,066	442,122,868

**TABLE 6**  
**SPECIAL ASSESSMENTS ON REAL PROPERTY**  
**TAXES PAYABLE 1961 - 2003<sup>1</sup>**

<b>Taxes Payable</b>	<b>County</b>	<b>City</b>	<b>Township</b>	<b>School District<sup>2</sup></b>	<b>Special Taxing District<sup>3</sup></b>	<b>Total Special Assessments</b>
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
2003	49,389,130	144,776,103	8,178,801	---	3,560,465	205,904,499

- (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 - 2003**

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL	COMMERCIAL LAND & BLDGS.
			REC. RESIDENTIAL					COMMERCIAL	
1974	\$ 6,303,871,903	\$ 7,157,475	\$ 532,070,520	\$ 6,843,099,898	\$ 15,123,842,854	\$ 1,614,780,690	\$ 348,562,363	\$ 53,965,464	\$ 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
2003	40,228,548,630	775,270,400	9,594,771,580	50,598,590,610	203,284,122,862	14,908,449,867	0	784,977,040	35,675,936,255

**TABLE 7**  
**TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE**  
**TAXES PAYABLE 1974 - 2003**

NON-AGRICULTURAL (continued)

TAXES PAYABLE	INDUSTRIAL			ALL OTHER			TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
	LAND & BLDGS.	PUBLIC UTILITY	MINERALS	CLASS 5 PROPERTY	RAILROAD	TOTAL			
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
2003	11,961,434,003	3,233,180,632	2,499,700	1,543,400	490,746,848	270,342,890,607	320,941,481,217	4,263,859,610	325,205,340,827

**TABLE 8**  
**REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-2003:**  
**ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 2003 \***

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
2002	289,973,660	5,236,604	84,563,323	379,773,587	1,818,681,845	207,125,550	0	6,517,848	632,128,762
2003	311,708,663	7,752,704	96,262,056	415,723,423	2,047,968,768	207,496,192	0	8,434,009	679,829,247

\* 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 1974-2003:**  
**ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 2003 \***

NON-AGRICULTURAL (continued)									
TAXES PAYABLE	INDUSTRIAL			ALL OTHER			TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
	LAND & BLDGS.	PUBLIC UTILITY	MINERALS	CLASS 5 PROPERTY	RAILROAD	TOTAL			
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
2002	217,857,216	63,486,890	67,633	24,826	9,975,946	2,955,866,516	3,335,640,103	80,179,049	3,415,819,152
2003	233,414,371	64,269,753	49,994	30,868	9,686,515	3,251,179,717	3,666,903,140	83,167,280	3,750,070,420

\* 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 - 2003**

<u>Taxes Payable</u>	<u>AGRICULTURAL</u>				<u>NON-AGRICULTURAL</u>				
	<u>Farm</u>	<u>Timber</u>	<u>Seasonal Rec Residential</u>	<u>Total</u>	<u>Residential</u>	<u>Apartments</u>	<u>Vacant Land</u>	<u>Seasonal Rec Commercial</u>	<u>Commercial Land &amp; Bldg</u>
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
2003	327,970,890	8,739,499	123,091,458	459,801,847	2,672,515,930	277,477,874	0	10,488,526	1,264,506,070

**TABLE 9**  
**ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE**  
**OF REAL AND PERSONAL PROPERTY**  
**TAXES PAYABLE 1974 - 2003**

**NON-AGRICULTURAL (continued)**

<u>Taxes Payable</u>	<u>Industrial Land &amp; Bldg</u>	<u>Public Utility</u>	<u>Minerals</u>	<u>Railroad</u>	<u>Total</u>	<u>Total Real Property</u>	<u>Total Personal Property</u>	<u>Total Real &amp; Personal Property</u>
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
2003	435,150,246	99,783,669	118,693	17,895,300	4,777,983,592	5,237,785,439	143,773,208	5,381,558,647

**TABLE 10**  
**ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY**  
**TAXES PAYABLE 1974 - 2003**

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
2003	281,324,830	8,734,432	123,091,458	413,150,720	2,356,794,566	276,528,446	0	10,488,526	1,261,377,253

**TABLE 10**  
**ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY**  
**TAXES PAYABLE 1974 - 2003**

<b>NON-AGRICULTURAL (continued)</b>								
<u>Taxes Payable</u>	<u>Industrial Land &amp; Bldg</u>	<u>Public Utility</u>	<u>Minerals</u>	<u>Railroad</u>	<u>Total</u>	<u>Total Real Property</u>	<u>Total Personal Property</u>	<u>Total Real &amp; Personal Property</u>
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
2003	434,322,622	99,783,181	118,693	17,774,969	4,457,235,542	4,870,386,262	143,733,843	5,014,120,105

**TABLE 11  
TAXABLE VALUE DETERMINATION DATA  
TAXES PAYABLE 1974 - 2003**

<b>Taxes Payable</b>	<b>Total Taxable Market Value</b>	<b>Total Assessed Value <sup>1</sup></b>	<b>Tax Increment Financing Assessed Value <sup>1</sup></b>	<b>Fiscal Disparities Contribution Value <sup>1</sup></b>	<b>10 Percent Power Line Assessed Value <sup>1</sup></b>	<b>Total Taxable Value <sup>1</sup></b>	<b>Fiscal Disparities Distribution Value <sup>1</sup></b>	<b>Total Taxable Value Including Distribution <sup>1</sup></b>
1974	\$31,526,979,377	\$10,908,037,661	\$3,634,483	\$ NA <sup>2</sup>	\$ NA <sup>3</sup>	\$10,904,403,178	\$ NA <sup>2</sup>	\$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
2003	325,205,340,827	3,744,896,051	211,255,746	233,129,549	153,482	3,300,357,274	233,132,615	3,533,489,889

(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 - 2003**  
**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 propert						
BASE: NON-AG		\$32,000- 0.87%		\$32,000- 0.40%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 1A propert						
<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 &amp; II APT STRUCTURES</u>	4B	3.50%	N/A		N/A	

**TABLE 12**  
**REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE**  
**TAXES PAYABLE 1989 - 2003**  
**PART A**

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1992</u>	<u>CLASS</u>	<u>1993</u>	<u>CLASS</u>	<u>1994 &amp; 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 - 2003**  
**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 - 2003**  
**PART A**

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1999</u>	<u>CLASS</u>	<u>2000 &amp; 2001</u>	<u>CLASS</u>	<u>2002</u>	<u>CLASS</u>	<u>2003</u>
<u>BLIND/PARA VET/DISABLED HOMESTEAD</u>	1B		1B		1B		1B	
AG BASE: First \$32,000		0.45%		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%		0.45%
Remainder uses tax capacity rates for class 1A property								
<u>AGRICULTURAL HOMESTEAD</u>	2A		2A		2A		2A	
HOUSE, GARAGE & 1 ACRE								
First \$75,000		1.00%	First \$76,000	1.00%	First \$500,000	1.00%		1.00%
Over \$75,000		1.70%	Over \$76,000	1.65%	Over \$500,000	1.25%		1.25%
REMAINDER OF FARM								
First \$115,000		0.35%		0.35%	N/A			
Over \$115,000: - First 320 acres		0.80%	\$115,00 to \$600,00	0.80%	Up to \$600,00	0.55%		0.55%
- Over 320 acres		1.25%	Over \$600,000	1.20%	Over \$600,000	1.00%		1.00%
<u>AGRICULTURAL NON-HOMESTEAD</u>								
LAND	2B	1.25%	2B	1.20%	2B	1.00%	2B	1.00%
MIGRANT HOUSING	1D	1.00%, 1.70%	1D	1.00%, 1.65%	1D	1.00%, 1.25%		1.00%, 1.25%
<u>TIMBERLAND</u>	2B	1.40%	2B	1.20%	2B	1.00%	2B	1.00%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>								
A. COMMERCIAL - under 250 days/includes homestead	1C	1.00%	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%	4C	1.00%
- Over \$75,000		2.20%	Over \$76,000	1.65%	Over \$500,000	1.25%	4C	1.25%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>								
RECREATIONAL under 250 days	4C		4C		4C First \$500,000	1.00%	4C	1.00%
Includes qualifying golf courses		1.80%		1.65%	Over \$500,000	1.25%	4C	1.25%
Bed and Breakfast up to 5 units	N/A		N/A		N/A		4C(8)	1.25%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A		1A	
First \$75,000		1.00%	First \$76,000	1.00%	First \$500,000	1.00%		1.00%
Over \$75,000		1.70%	Over \$76,000	1.65%	Over \$500,000	1.25%		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%	4A	1.25%, 1.5%
- IN SELECTED SMALL CITIES		2.15%		2.15%	N/A		N/A	
B. APARTMENT LAND - less than 4 units	4C	1.25%, 1.70%	N/A		N/A		N/A	
- 4 or more units	4C	2.50%	N/A		N/A		N/A	
- IN SELECTED SMALL CITIES		2.15%	N/A		N/A		N/A	
C. PRIVATE FOR PROFIT HOSPITALS	4A	2.50%	4A	2.40%	4A	1.80%	4A	1.50%
<u>RESIDENTIAL NON-HOMESTEAD - 3 or less units</u>	4B	1.70%	4B	1.65%	4B	1.50%	4B	1.25%

**TABLE 12**  
**REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE**  
**TAXES PAYABLE 1989 - 2003<sup>1</sup>**  
**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 - 2003 <sup>1</sup>**  
**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) 2.00%	4D		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 - 2003<sup>1</sup>**  
**PART B**

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1998</u>	<u>1999</u>	<u>CLASS</u>	<u>2000 &amp; 2001</u>	<u>2002</u>	<u>2003</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%	1.00%
Over \$75,000		2.10%	1.70%	Over \$76,000	1.65%	1.25%	1.25%
<u>TITLE II NATIONAL HOUSING</u>							
(STRUCTURES)	4C	2.00%	2.40%	N/A	N/A	N/A	N/A
<u>FARM HOME ADMINISTRATION</u>							
(MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	4D			N/A	N/A	N/A	N/A
		1.90%	2.20%	N/A	N/A	N/A	N/A
<u>SECTION 8 (STRUCTURES)</u>							
	4C	2.00%	2.40%	N/A	N/A	N/A	N/A
<u>MANUFACTURED HOME PARK LAND</u>							
	4C	2.00%	2.00%	4C	1.65%	1.50%	1.25%
<u>COMMERCIAL-INDUSTRIAL</u>							
LAND AND BUILDINGS	3A			3A			
BASE: First \$150,000		2.70%	2.45%		2.40%	1.50%	1.50%
EXCESS: Over \$150,000		4.00%	3.50%		3.40%	2.00%	2.00%
MACHINERY					3.40%	2.00%	2.00%
<u>EMPLOYMENT PROPERTY</u>							
COMPETITIVE CITY OR ZONE	3B			3B			
BASE: First \$150,000		2.30%	2.30%		2.40%	1.50%	1.50%
EXCESS: Over \$150,000		3.60%	3.50%		3.40%	2.00%	2.00%
BORDER CITY							
BASE: First \$150,000		2.70%	2.45%		2.40%	1.50%	1.50%
EXCESS: Over \$150,000		4.00%	3.50%		3.40%	2.00%	2.00%
<u>PUBLIC UTILITY</u>							
LAND AND BUILDINGS	3A			3A			
BASE: First \$150,000		2.70%	2.45%		2.40%	1.50%	1.50%
EXCESS: Over \$150,000		4.00%	3.50%		3.40%	2.00%	2.00%
MACHINERY	5	4.00%	3.50%	3A	3.40%	2.00%	2.00%
<u>UNMINED IRON ORE</u>							
	5	4.00%	3.50%	5	3.40%	2.00%	2.00%
<u>"LOW RECOVERY" IRON ORE</u>							
	5	4.00%	3.50%	5	3.40%	2.00%	2.00%
<u>ALL OTHER PROPERTY NOT INCLUDED IN ANY OTHER CLASS</u>							
	5	4.00%	3.50%	5	3.40%	2.00%	2.00%

<b>TABLE 13</b> <b>GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT</b> <b>TAXES PAYABLE 1972 - 2003</b> <b>PART A</b>
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Taxes Payable	COUNTY <sup>1</sup>		CITY <sup>1</sup>		TOWNSHIP <sup>1</sup>	
	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
2003	116,605,931	1,553,173,916	156,918,598	888,964,410	2,103,916	145,839,870

**TABLE 13**  
**GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 1972 - 2003**  
**PART B**

Taxes Payable	SCHOOL DISTRICT <sup>1</sup>		SPECIAL TAXING DISTRICT		TOTAL LEVY		
	Debt	Non-Debt	Debt <sup>2</sup>	Non-Debt	Debt <sup>2</sup>	Non-Debt	Total <sup>3</sup>
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
2003	529,613,458	643,641,002	318,726,479	123,396,386	1,123,968,382	3,355,015,584	4,478,983,966

(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

(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

**TABLE 14**  
**DISPARITY REDUCTION AID BEFORE AND AFTER THE 90% LIMITATION**  
**BY TYPE OF GOVERNMENTAL UNIT**  
**TAXES PAYABLE 1989 - 2003**

**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
2003	10,336,784	730,091	8,758,993	0	19,825,868

**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
2003	10,263,680	695,670	8,432,123	0	19,391,473

\* 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 - 2003**

<b>TAXES PAYABLE</b>	<b>COUNTY</b>	<b>CITY</b>	<b>TOWNSHIP</b>	<b>SCHOOL DISTRICT</b>	<b>SPECIAL TAXING DISTRICT</b>	<b>TOTAL</b>
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
2003	194,357,845	0	0	0	0	194,357,845

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



<b>TABLE 16</b> <b>NUMBER OF AGRICULTURAL, NON-AGRICULTURAL AND TOTAL HOMESTEADS</b> <b>TAXES PAYABLE 1975 - 2003</b>
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<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
2003	102,936	1,344,455	1,447,391

**TABLE 17**  
**TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS**  
**TAXES PAYABLE 1972 - 2003**

<u>Taconite Homestead Credit <sup>1</sup></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 <sup>2</sup>		9,066,923	55,951	49.7 or 57.3%	\$287.00 or \$334.00
1978 <sup>2</sup>		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 <sup>3</sup>		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 <sup>4</sup>		15,638,878	57,745	57.0 or 66.0%	\$289.80 or \$315.10
2003 <sup>4</sup>		16,063,488	58,043	57.0 or 66.0%	\$289.80 or \$315.10

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

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	2003...\$4,858,049
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 \$380

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

(4) The supplemental taconite area was expanded in payable year 2001.

**TABLE 18  
 AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,  
 HOMESTEAD AND AGRICULTURAL, POWER LINE, DISPARITY REDUCTION AND WETLANDS CREDITS  
 TAXES PAYABLE 1981 - 2003  
 PART A**

**WETLANDS CREDIT AND REIMBURSEMENT<sup>1</sup>**

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<sup>1</sup>**

Taxes Payable	Credit		Reimbursement	
	Total Acres 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<sup>3</sup>**

Taxes Payable	Number of Parcels	Number of Acres	Assessed Credit Value <sup>2</sup>	Assessed 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 %
2003	2,789	191,120	1,821,388	296,027	111 %

**DISASTER CREDIT**

Taxes Payable	Number of Parcels	Market Value Difference	Assessed Credit Value Diff <sup>2</sup>	Assessed 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
2003	1,064	4,977,400	49,688	67	73,146

(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,  
 HOMESTEAD AND AGRICULTURAL, POWER LINE, DISPARITY REDUCTION AND WETLANDS CREDITS  
 TAXES PAYABLE 1981 - 2003  
 PART B**

ENTERPRISE ZONE CREDIT					POWER LINE CREDIT					
Taxes Payable	Number of Parcels	Assessed Value <sup>1</sup>	Credit TIF	Credit Other	Taxes Payable	Assessed Value <sup>1</sup>	Levy Amount	# of Parcels		Credit Amount
								Under Max.	At Max.	
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
2003	0	0	0	0	2001	266,551	332,512	802	1,003	132,835
					2002	162,279	195,941	768	944	101,688
					2003	153,482	185,853	818	940	97,456

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
2003	1,152	848,631	4,217,420	2003	1,523	135,232	202,784

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

**TABLE 18**  
**AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE**  
**HOMESTEAD AND AGRICULTURAL, POWER LINE, DISPARITY REDUCTION AND WETLANDS CREDITS**  
**TAXES PAYABLE 1981 - 2003**  
**PART C**

<b>HOMESTEAD CREDIT *</b>				
Taxes Payable	Number of Homesteads	Credit for Ag Homesteads	Credit for Non-Ag Homesteads	Total Homestead Credit
1981	1,030,428	54,716,548	378,118,538	432,835,086
1982	1,029,498	58,024,135	421,269,321	479,293,456
1983	1,031,099	59,203,325	444,482,821	503,686,146
1984	1,030,458	61,487,701	444,577,537	506,065,238
1985	1,040,899	60,646,154	468,397,935	529,044,089
1986	1,052,836	63,112,885	512,222,148	575,335,033
1987	1,068,090	62,527,859	535,491,280	598,019,139
1988	1,084,968	61,678,074	549,639,146	611,317,220
1989	1,108,683	64,016,560	588,980,976	652,997,536

<b>AGRICULTURAL CREDIT *</b>		
Taxes Payable	Number of Parcels	Credit Amount
1981	N/A	70,456,204
1982	N/A	86,945,965
1983	N/A	96,947,321
1984	20,413	92,675,991
1985	26,561	106,513,404
1986	31,019	126,080,929
1987	34,607	115,621,847
1988	39,546	102,059,237
1989	N/A	94,975,727

<b>EDUCATION HOMESTEAD CREDIT</b>				
Taxes Payable	Number Receiving	Credit for Ag Homesteads	Credit for Non-Ag Homesteads	Total Education Homestead Credit
1998	1,371,095	7,489,476	152,781,096	160,270,572
1999	1,382,322	15,340,205	288,911,775	304,251,980
2000	1,408,482	19,987,305	374,448,064	394,435,369
2001	1,430,975	19,762,905	383,485,259	403,248,164

<b>EDUCATION AGRICULTURAL CREDIT</b>		
Taxes Payable	Number Receiving	Total Education Ag Credit
2000	260,520	21,274,188
2001	278,948	23,650,768

<b>MARKET VALUE HOMESTEAD CREDIT</b>				
Taxes Payable	Number of Parcels	Credit for Ag Homesteads	Credit for Non-Ag Homesteads	Total Mkt Value Homestead Credit
2002	1,427,376	21,278,089	303,433,480	324,711,569
2003	1,440,750	21,629,159	300,135,656	321,764,815

<b>MARKET VALUE AGRICULTURAL CREDIT</b>		
Taxes Payable	Number of Parcels	Credit Amount
2002	110,836	18,207,792
2003	109,138	23,874,991

\* The Homestead and Agricultural Credit programs began in 1972.

**TABLE 19**  
**AGRICULTURAL PRESERVE CREDIT TAX RATE DATA**  
**TAXES PAYABLE 1982 - 2003**

STATEWIDE AVERAGE TAX RATE IN TOWNS				AGRICULTURAL PRESERVE TAX RATE <sup>1</sup>			
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 %
		2002	106 %			2003	111 %

**METRO AREA AVERAGE NET TAX CAPACITY TAX RATE IN TOWNS**

COUNTY	1983 (Mills)	1984 (Mills)	1985 (Mills)	1986 (Mills)	1987 (Mills)	1988 (Mills)	1989 (Percent)	1990 (Percent)	1991 (Percent)	1992 (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 (Percent)	1994 (Percent)	1995 (Percent)	1996 (Percent)	1997 (Percent)	1998 (Percent)	1999 (Percent)	2000 (Percent)	2001 (Percent)	2002 (Percent)	2003 (Percent)
ANOKA	116.246	112.552	116.098	104.905	101.737	111.520	114.669	117.544	111.329	98.770	100.307
CARVER	128.830	136.993	142.871	134.945	125.521	125.587	127.642	122.881	111.770	102.732	102.643
DAKOTA	109.514	107.163	110.138	104.415	117.874	99.884	113.772	105.590	99.880	88.545	87.988
HENNEPIN	120.911	123.817	118.498	117.548	121.521	121.769	127.410	121.668	118.470	118.350	113.362
RAMSEY	121.604	134.260	135.105	126.418	124.361	122.007	123.912	120.203	114.372	109.673	108.236
SCOTT	114.150	125.842	132.526	122.197	116.639	117.018	112.447	104.528	105.160	90.785	89.014
WASHINGTON	112.201	112.717	115.341	108.771	101.265	104.916	107.309	101.256	98.192	89.045	83.475

(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 - 2003**

<u>Taxes Payable</u>	<u>Homestead Credit <sup>1</sup></u>		<u>Taconite Homestead Credit</u>	<u>Supplemental Homestead Credit</u>	<u>Agricultural Credit <sup>3</sup></u>
	<u>Tax Increment Financing Districts <sup>2</sup></u>	<u>Taxing Districts</u>			
1974	\$ ---	\$ 203,485	\$ 164,020	\$ ---	\$ ---
1975	---	74,344	11,440	---	---
1976	---	539,488	17,636	---	---
1977	---	790,092	16,516	---	1,636
1978	---	657,200	61,913	---	(3,287)
1979	---	650,112	38,757	---	35,991
1980	---	945,389	54,518	---	42,529
1981	(73,367)	1,229,469	45,038	2,109	69,284
1982	180,125	1,845,311	57,079	3,778	87,117
1983	10,203	1,853,707	45,750	3,238	78,179
1984	11,155	1,353,204	64,650	5,968	62,180
1985	45,233	3,277,627	116,895	2,872	107,155
1986	53,029	1,960,620	46,855	4,051	224,322
1987	(83,668)	1,673,131	34,015	3,079	103,253
1988	83,613	2,171,911	35,054	1,724	158,238
1989	92,692	3,262,455	38,947	1,231	154,041
1990	90,198	3,187,576	36,643	4,197	---
1991	78,527	967,640	26,570	2,548	---
1992	3,745	199,253	18,318	1,576	---
1993	---	156,195	18,729	730	---
1994	11,355	30,994	33,410	1,004	---
1995	18,195	(37,952)	39,224	2,318	---
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	---
2003	---	753,001	56,653	---	---

(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 (1984-2002), disaster and enterprise zone credits (1985-2002), small business credit (1989-1990), agricultural credit (1990-1992, 2002), disparity reduction credit (1990-2002), county conservation credit (1990-2002), rental equity credit (1995-1996), education homestead credit and education agricultural credit (1998-2002).

(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 - 2003<sup>1</sup>**

<u>TAXES PAYABLE 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 <sup>2</sup>		837,214 <sup>2</sup>
1994	8,813,044 <sup>2</sup>		1,017,902 <sup>2</sup>
1995	8,694,112 <sup>2</sup>		1,204,740 <sup>2</sup>
1996	9,054,126 <sup>2</sup>		1,329,878 <sup>2</sup>
1997	8,940,532 <sup>2</sup>		1,419,250 <sup>2</sup>
1998	7,873,206 <sup>2</sup>		1,328,542 <sup>2</sup>
1999	6,831,709 <sup>2</sup>		1,599,284 <sup>2</sup>
2000	7,007,735 <sup>2</sup>		1,609,730 <sup>2</sup>
2001	6,506,116 <sup>2</sup>		1,613,874 <sup>2</sup>
2002	5,670,176 <sup>3</sup>		1,418,501 <sup>3</sup>
2003	5,405,589 <sup>3</sup>		1,400,483 <sup>3</sup>

(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 - 2003**  
**PART A**

<u>TAXES PAYABLE</u>	<u>NUMBER OF CITIES TOWNS</u>		<u>TOTAL ASSESSED VALUE (1)</u>	<u>INCREMENT VALUE</u>	<u>PERCENT OF TIF TO TOTAL VALUE</u>	<u>INCREMENT TAX</u>	<u>HOME-STEAD CREDIT</u>	<u>REDUCED ASSESSMENT CREDIT</u>	<u>ENTERPRISE ZONE CREDIT</u>	<u>AGRI-CULTURAL CREDIT</u>	<u>DISPARITY REDUCTION CREDIT</u>	<u>TACONITE CREDIT</u>
1974	4	-	\$1,495,744,646	\$3,634,483	0.243	\$ 437,085	-	-	-	-	-	-
1975	10	-	2,485,445,784	20,036,557	0.806	2,689,574	-	-	-	-	-	-
1976	21	-	3,386,292,474	26,220,175	0.774	3,181,516	\$49,485	-	-	-	-	-
1977	29	-	3,852,929,963	32,127,149	0.834	3,939,863	91,562	-	-	-	-	-
1978	42	-	4,933,144,413	43,380,473	0.879	5,306,640	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 <sup>1</sup>	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
2003	399	23	2,826,057,866	211,255,746	7.475	270,780,409	3,909,197	-	0	746	848,631	44,465

(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 - 2003**  
**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
2003	2,811,542	3,490,903	10,763	6,313,208

\* 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 - 2003<sup>1</sup>**  
**PART A - VALUES**

<b>CONTRIBUTION VALUE</b>									
<b>TAXES PAYABLE</b>	<b>METROPOLITAN COUNTIES</b>								<b>AREA-WIDE TAX RATE<sup>2</sup></b>
	<b>ANOKA</b>	<b>CARVER</b>	<b>DAKOTA</b>	<b>HENNEPIN</b>	<b>RAMSEY</b>	<b>SCOTT</b>	<b>WASHINGTON</b>	<b>TOTAL</b>	
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 %
2003	17,378,743	3,736,953	28,551,466	129,397,752	34,244,670	5,985,710	12,420,853	231,716,147	132.885 %
<b>TACONITE COUNTIES</b>									
<b>TAXES PAYABLE</b>	<b>AITKIN</b>	<b>COOK</b>	<b>CROW WING</b>	<b>ITASCA</b>	<b>KOOCHICHING</b>	<b>LAKE</b>	<b>ST. LOUIS</b>	<b>TOTAL</b>	<b>AREA-WIDE TAX RATE</b>
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 %
2003	59,743	60,679	148,968	213,095	0	187,392	743,525	1,413,402	157.901 %

(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 - 2003<sup>1</sup>**  
**PART A - VALUES**

DISTRIBUTION VALUE								
TAXES PAYABLE	METROPOLITAN COUNTIES							TOTAL
	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	
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
2003	29,990,387	5,698,361	30,893,173	89,396,052	52,386,574	6,793,235	16,556,839	231,714,621
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
2003	48,772	17,041	66,217	311,270	205	91,741	882,748	1,417,994

(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 1973-2002**

<u>Taxes Payable</u>	<u>Homestead Base Value</u>		<u>Classification Ratios <sup>2</sup></u>	
	<u>Farm <sup>1</sup></u>	<u>Residential</u>	<u>Farm</u>	<u>Residential</u>
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 <sup>3</sup>	\$65,000	\$68,000-\$68,000-\$100,000	1.75%-2.20%	2.17%-2.50%-3.30%
1990 <sup>4</sup>	\$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%
2002	\$500,000	\$500,000	1.00%-1.25%	1.00%-1.25%

(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 - 2002**

Taxes Payable	Number of Assessments	Market Value	Total Tax Capacity			Total Taxes Levied			School District
			Homestead	Non-Homestead	Total	County	City	Town	
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 <sup>1</sup>	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 <sup>2</sup>	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
2002	56,830	813,302,100	6,696,301	3,785,578	10,481,879	4,400,877	2,688,247	410,921	2,594,809

(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 - 2002**

Taxes Payable	Taxes Levied			Homestead Credit <sup>3</sup>		Taconite Homestead Credit <sup>5</sup>	Agricultural Credit <sup>3</sup>	Reduced Assessment Credit	Total Net Tax Payable
	Special District	Contribution Levy	Total	Number of Homesteads	Credit Amount <sup>4</sup>				
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 <sup>1</sup>	220,652	-	11,302,209	40,781	4,926,397	57,415	407	-	6,375,561
1990 <sup>2</sup>	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
2002	403,714	-	10,433,702	-	2,732,133	-	-	-	7,701,569

(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.

(4) Education homestead credit was added effective payable year 1998 and was replaced by market value homestead credit in 2002.

(5) Taconite homestead credit may also include disaster credit for certain years. Beginning with 2002, it is included in homestead credit.

**TABLE 26**  
**COMPARISON OF PAYABLE 2002 AND 2003 TAX DATA BY COUNTY**  
**PART A - COUNTY, CITY AND TOWNSHIP LEVY**

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE
AITKIN	\$ 8,279,309	\$ 8,484,948	2.48 %	\$ 584,258	\$ 677,473	15.95 %	\$ 1,858,652	\$ 2,129,466	14.57 %
ANOKA	59,705,672	67,804,431	13.56 %	58,335,826	61,524,101	5.47 %	1,995,354	2,316,710	16.11 %
BECKER	11,951,721	13,026,872	9.00 %	1,936,569	2,040,232	5.35 %	2,411,011	2,689,875	11.57 %
BELTRAMI	12,544,989	13,330,659	6.26 %	1,354,042	1,619,776	19.63 %	1,741,817	1,809,213	3.87 %
BENTON	11,694,558	12,687,154	8.49 %	3,696,504	4,107,108	11.11 %	960,370	1,087,243	13.21 %
BIG STONE	2,090,346	2,122,503	1.54 %	700,358	705,919	0.79 %	345,200	358,645	3.89 %
BLUE EARTH	17,717,910	18,247,826	2.99 %	8,113,927	8,478,410	4.49 %	1,900,713	2,046,684	7.68 %
BROWN	7,170,586	7,501,233	4.61 %	4,431,891	5,022,756	13.33 %	803,499	835,235	3.95 %
CARLTON	12,178,101	12,809,784	5.19 %	3,334,165	3,342,180	0.24 %	2,120,028	2,189,678	3.29 %
CARVER	23,986,410	27,742,121	15.66 %	14,678,346	17,309,631	17.93 %	1,432,916	1,465,133	2.25 %
CASS	12,121,383	12,729,167	5.01 %	2,451,903	2,649,524	8.06 %	3,346,705	3,641,145	8.80 %
CHIPPEWA	4,288,931	4,610,220	7.49 %	2,155,608	2,270,242	5.32 %	869,783	865,037	-0.55 %
CHISAGO	16,085,759	17,853,544	10.99 %	5,479,742	6,312,926	15.20 %	3,117,784	3,439,403	10.32 %
CLAY	15,905,410	16,886,872	6.17 %	4,056,087	5,830,097	43.74 %	1,088,568	1,145,872	5.26 %
CLEARWATER	4,640,349	3,954,985	-14.77 %	500,776	565,469	12.92 %	566,405	587,652	3.75 %
COOK	4,154,489	4,118,821	-0.86 %	548,375	580,062	5.78 %	47,236	177,794	276.40 %
COTTONWOOD	4,999,917	4,999,952	0.00 %	1,418,307	1,495,180	5.42 %	794,106	838,342	5.57 %
CROW WING	18,514,645	19,413,483	4.85 %	10,202,699	11,890,864	16.55 %	4,311,734	4,485,022	4.02 %
DAKOTA	78,771,459	88,277,583	12.07 %	95,317,433	98,287,931	3.12 %	2,355,012	2,496,301	6.00 %
DODGE	5,723,535	5,824,853	1.77 %	2,584,991	2,814,668	8.89 %	1,276,740	1,282,637	0.46 %
DOUGLAS	12,204,513	13,398,356	9.78 %	2,813,133	2,911,642	3.50 %	3,078,245	3,345,581	8.68 %
FARIBAUT	5,053,121	5,223,315	3.37 %	2,111,771	2,326,264	10.16 %	1,291,560	1,329,653	2.95 %
FILLMORE	5,373,696	5,401,252	0.51 %	3,139,210	3,349,831	6.71 %	1,907,621	2,032,213	6.53 %
FREEBORN	8,643,980	11,069,216	28.06 %	2,187,301	2,518,666	15.15 %	1,479,113	1,609,737	8.83 %
GOODHUE	21,567,010	22,291,065	3.36 %	14,706,470	15,582,525	5.96 %	2,770,805	2,840,326	2.51 %
GRANT	2,666,780	2,727,564	2.28 %	897,463	962,868	7.29 %	384,544	393,026	2.21 %
HENNEPIN	410,157,370	442,082,950	7.78 %	350,760,358	375,171,673	6.96 %	305,268	374,090	22.54 %
HOUSTON	4,912,098	5,170,503	5.26 %	2,292,014	2,532,330	10.48 %	1,464,471	1,615,199	10.29 %
HUBBARD	6,687,211	6,854,846	2.51 %	952,467	1,076,619	13.03 %	2,263,542	2,488,365	9.93 %
ISANTI	9,870,131	10,766,558	9.08 %	4,207,174	4,751,402	12.94 %	2,770,653	2,944,684	6.28 %



**TABLE 26**  
**COMPARISON OF PAYABLE 2002 AND 2003 TAX DATA BY COUNTY**  
**PART A - COUNTY, CITY AND TOWNSHIP LEVY**

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE
ITASCA	\$ 20,142,890	\$ 20,701,718	2.77 %	\$ 6,305,382	\$ 7,932,934	25.81 %	\$ 2,556,977	\$ 3,585,297	40.22 %
JACKSON	5,783,361	5,943,281	2.77 %	1,113,962	1,221,467	9.65 %	985,232	1,004,838	1.99 %
KANABEC	5,861,742	6,310,615	7.66 %	402,996	419,564	4.11 %	742,640	874,145	17.71 %
KANDIYOHI	17,419,205	18,943,836	8.75 %	3,363,135	3,337,992	-0.75 %	2,042,002	2,230,530	9.23 %
KITTSON	2,126,057	2,005,983	-5.65 %	468,859	524,209	11.81 %	538,898	550,885	2.22 %
KOOCHICHING	2,820,357	3,024,650	7.24 %	1,704,923	1,785,468	4.72 %	52,890	60,286	13.98 %
LAC QUI PARLE	2,500,435	2,567,696	2.69 %	862,553	908,871	5.37 %	662,483	676,314	2.09 %
LAKE	4,397,508	4,794,366	9.02 %	1,244,521	1,415,342	13.73 %	86,981	666,199	665.91 %
LAKE OF THE WOODS	1,474,161	1,700,051	15.32 %	116,315	124,546	7.08 %	268,902	276,436	2.80 %
LE SUEUR	7,839,526	8,311,982	6.03 %	3,483,394	3,842,361	10.31 %	1,137,936	1,211,567	6.47 %
LINCOLN	2,971,633	3,015,204	1.47 %	676,062	638,758	-5.52 %	502,362	509,861	1.49 %
LYON	7,184,304	7,683,935	6.95 %	4,027,511	4,321,961	7.31 %	582,269	640,506	10.00 %
MCLEOD	12,175,460	12,168,771	-0.05 %	7,553,371	7,459,581	-1.24 %	1,287,499	1,368,810	6.32 %
MAHNOMEN	2,665,100	2,760,286	3.57 %	306,033	351,636	14.90 %	375,017	378,544	0.94 %
MARSHALL	3,130,616	3,165,743	1.12 %	684,355	704,505	2.94 %	1,127,814	1,173,481	4.05 %
MARTIN	6,778,094	6,891,202	1.67 %	2,451,281	2,587,847	5.57 %	1,120,862	1,194,878	6.60 %
MEEKER	6,333,500	6,897,440	8.90 %	2,006,905	2,143,361	6.80 %	2,046,193	2,188,802	6.97 %
MILLE LACS	8,523,014	9,688,662	13.68 %	1,749,428	1,961,184	12.10 %	1,222,887	1,310,834	7.19 %
MORRISON	10,002,187	10,591,531	5.89 %	2,460,681	2,715,626	10.36 %	2,208,138	2,342,541	6.09 %
MOWER	7,643,534	8,067,736	5.55 %	3,048,729	3,285,376	7.76 %	2,164,894	2,267,969	4.76 %
MURRAY	3,544,830	3,636,680	2.59 %	756,570	819,159	8.27 %	928,474	891,643	-3.97 %
NICOLLET	9,444,112	9,674,383	2.44 %	3,900,781	4,214,838	8.05 %	1,110,470	1,154,376	3.95 %
NOBLES	6,178,822	6,467,848	4.68 %	2,585,306	2,710,369	4.84 %	976,103	1,012,123	3.69 %
NORMAN	2,813,376	2,862,173	1.73 %	776,933	803,825	3.46 %	527,268	538,245	2.08 %
OLMSTED	44,582,442	48,774,411	9.40 %	24,859,628	27,729,518	11.54 %	3,013,587	3,227,460	7.10 %
OTTER TAIL	15,679,215	16,588,174	5.80 %	4,583,459	4,938,637	7.75 %	4,690,484	4,985,988	6.30 %
PENNINGTON	4,373,185	4,363,829	-0.21 %	1,528,255	1,602,696	4.87 %	394,497	412,676	4.61 %
PINE	8,684,148	9,090,993	4.68 %	1,543,626	1,681,876	8.96 %	1,931,627	2,055,315	6.40 %
PIPESTONE	3,857,048	3,884,275	0.71 %	1,116,133	1,169,351	4.77 %	387,450	404,457	4.39 %
POLK	12,138,963	12,182,874	0.36 %	4,255,736	4,366,009	2.59 %	2,316,384	2,442,005	5.42 %

**TABLE 26**  
**COMPARISON OF PAYABLE 2002 AND 2003 TAX DATA BY COUNTY**  
**PART A - COUNTY, CITY AND TOWNSHIP LEVY**

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE
POPE	\$ 3,633,072	\$ 3,981,538	9.59 %	\$ 1,168,909	\$ 1,198,887	2.56 %	\$ 779,488	\$ 807,712	3.62 %
RAMSEY	141,854,852	158,205,514	11.53 %	89,232,335	96,588,677	8.24 %	1,612,207	1,840,889	14.18 %
RED LAKE	1,365,824	1,292,109	-5.40 %	490,715	547,279	11.53 %	236,704	230,146	-2.77 %
REDWOOD	6,282,264	6,624,202	5.44 %	2,441,967	2,640,406	8.13 %	1,069,245	1,152,446	7.78 %
RENVILLE	7,187,359	7,357,528	2.37 %	2,946,030	3,047,673	3.45 %	1,534,222	1,576,403	2.75 %
RICE	11,432,421	12,003,815	5.00 %	5,773,098	6,448,965	11.71 %	1,824,682	1,926,095	5.56 %
ROCK	2,839,036	2,882,519	1.53 %	772,224	773,110	0.11 %	669,921	688,538	2.78 %
ROSEAU	3,309,056	3,371,098	1.87 %	1,449,712	1,511,640	4.27 %	701,787	725,766	3.42 %
ST. LOUIS	73,059,586	74,008,064	1.30 %	19,853,809	25,351,829	27.69 %	5,300,907	8,246,856	55.57 %
SCOTT	25,281,087	28,569,895	13.01 %	21,235,208	25,086,554	18.14 %	2,445,824	2,640,111	7.94 %
SHERBURNE	23,512,439	25,478,044	8.36 %	12,732,301	14,062,066	10.44 %	3,145,490	3,674,839	16.83 %
SIBLEY	6,056,667	6,383,196	5.39 %	1,796,141	2,012,564	12.05 %	1,330,777	1,437,663	8.03 %
STEARNS	35,843,386	38,705,911	7.99 %	21,181,934	22,504,951	6.25 %	6,559,488	6,460,302	-1.51 %
STEELE	9,455,051	10,825,873	14.50 %	5,494,309	5,971,029	8.68 %	987,569	1,012,001	2.47 %
STEVENS	2,965,879	3,006,358	1.36 %	1,118,370	1,146,072	2.48 %	417,820	422,951	1.23 %
SWIFT	3,798,417	4,278,258	12.63 %	1,173,415	1,336,856	13.93 %	886,733	910,954	2.73 %
TODD	7,229,041	7,605,938	5.21 %	1,206,466	1,214,509	0.67 %	2,225,092	2,466,966	10.87 %
TRAVERSE	2,126,159	2,251,035	5.87 %	566,806	590,230	4.13 %	229,798	245,918	7.01 %
WABASHA	6,253,805	6,436,113	2.92 %	2,347,898	2,583,323	10.03 %	1,142,214	1,261,173	10.41 %
WADENA	4,546,048	4,666,342	2.65 %	1,242,201	1,280,034	3.05 %	507,736	542,949	6.94 %
WASECA	6,291,963	6,660,611	5.86 %	2,698,439	2,574,038	-4.61 %	794,229	864,234	8.81 %
WASHINGTON	49,238,297	53,853,441	9.37 %	49,823,280	52,762,232	5.90 %	2,863,168	2,993,360	4.55 %
WATONWAN	4,802,905	4,918,397	2.40 %	1,123,674	1,083,881	-3.54 %	622,317	642,260	3.20 %
WILKIN	2,976,461	3,083,956	3.61 %	528,717	495,179	-6.34 %	370,367	373,067	0.73 %
WINONA	12,694,667	12,747,607	0.42 %	5,204,470	5,749,219	10.47 %	1,728,993	1,869,644	8.13 %
WRIGHT	23,506,668	24,885,048	5.86 %	17,524,983	19,503,762	11.29 %	4,985,284	5,523,046	10.79 %
YELLOW MEDICINE	5,261,592	5,524,473	5.00 %	1,294,142	1,390,807	7.47 %	878,023	910,525	3.70 %
<b>STATEWIDE TOTAL</b>	<b>\$ 1,551,534,216</b>	<b>\$ 1,669,779,847</b>	<b>7.62 %</b>	<b>\$ 968,307,544</b>	<b>\$ 1,045,883,008</b>	<b>8.01 %</b>	<b>\$ 134,898,760</b>	<b>\$ 147,943,786</b>	<b>9.67 %</b>

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

**TABLE 26**  
**COMPARISON OF PAYABLE 2002 AND 2003 TAX DATA BY COUNTY**  
**PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY**

COUNTY	SCHOOL DISTRICT LEVY <sup>1</sup>			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY <sup>2</sup>		
	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE
AITKIN	\$ 6,095,015	\$ 1,753,211	-71.24 %	\$ 304,761	\$ 204,654	-32.85 %	\$ 16,577,068	\$ 15,165,110	-8.52 %
ANOKA	113,973,784	76,367,508	-33.00 %	30,429,144	26,705,417	-12.24 %	276,188,795	287,039,215	3.93 %
BECKER	10,290,406	4,488,342	-56.38 %	1,121,407	1,020,154	-9.03 %	25,658,230	25,899,445	0.94 %
BELTRAMI	10,771,696	5,165,812	-52.04 %	662,414	600,708	-9.32 %	26,378,532	24,994,921	-5.25 %
BENTON	12,421,414	6,880,419	-44.61 %	2,696,071	2,071,730	-23.16 %	30,033,829	29,633,975	-1.33 %
BIG STONE	1,864,569	746,437	-59.97 %	119,029	163,555	37.41 %	4,827,552	4,300,308	-10.92 %
BLUE EARTH	21,511,460	8,207,494	-61.85 %	2,094,825	1,727,351	-17.54 %	50,577,697	44,743,493	-11.54 %
BROWN	8,244,276	3,087,237	-62.55 %	928,476	781,115	-15.87 %	20,560,290	18,778,835	-8.66 %
CARLTON	8,938,963	5,220,384	-41.60 %	1,340,501	948,476	-29.24 %	26,339,267	27,207,337	3.30 %
CARVER	38,468,925	22,860,279	-40.57 %	15,533,836	12,515,819	-19.43 %	97,155,633	94,115,071	-3.13 %
CASS	15,030,853	6,306,524	-58.04 %	344,036	333,751	-2.99 %	30,807,888	31,715,092	2.94 %
CHIPPEWA	5,127,885	2,303,313	-55.08 %	236,260	244,763	3.60 %	12,053,267	11,070,481	-8.15 %
CHISAGO	16,443,491	11,718,761	-28.73 %	906,496	1,654,629	82.53 %	37,622,654	43,437,991	15.46 %
CLAY	12,969,620	7,370,157	-43.17 %	2,001,023	1,624,696	-18.81 %	35,859,169	35,172,823	-1.91 %
CLEARWATER	3,223,447	1,683,018	-47.79 %	211,181	246,649	16.80 %	8,651,123	8,197,957	-5.24 %
COOK	2,998,288	479,776	-84.00 %	530,664	526,158	-0.85 %	7,653,906	7,789,911	1.78 %
COTTONWOOD	5,370,847	2,028,672	-62.23 %	506,536	415,196	-18.03 %	12,441,861	10,554,990	-15.17 %
CROW WING	25,768,016	12,648,229	-50.92 %	1,412,947	1,746,949	23.64 %	55,980,200	62,410,920	11.49 %
DAKOTA	186,741,869	102,968,481	-44.86 %	28,183,476	28,629,606	1.58 %	425,708,702	403,156,876	-5.30 %
DODGE	6,663,170	2,633,801	-60.47 %	702,954	501,680	-28.63 %	15,509,355	13,669,026	-11.87 %
DOUGLAS	12,589,173	3,865,419	-69.30 %	637,937	735,016	15.22 %	28,318,168	28,490,994	0.61 %
FARIBAUT	5,939,916	1,539,554	-74.08 %	551,190	339,275	-38.45 %	14,174,315	11,438,503	-19.30 %
FILLMORE	5,900,653	2,869,465	-51.37 %	578,226	468,840	-18.92 %	15,019,013	14,939,648	-0.53 %
FREEBORN	11,870,345	6,052,377	-49.01 %	560,545	413,278	-26.27 %	24,033,119	23,988,714	-0.18 %
GOODHUE	25,024,750	10,499,661	-58.04 %	2,781,055	2,639,201	-5.10 %	62,038,852	58,340,806	-5.96 %
GRANT	2,590,930	1,062,291	-59.00 %	240,347	268,105	11.55 %	6,575,673	5,712,196	-13.13 %
HENNEPIN	657,273,054	364,427,376	-44.55 %	248,139,950	218,491,603	-11.95 %	1,842,503,977	1,797,064,899	-2.47 %
HOUSTON	5,743,353	3,321,894	-42.16 %	182,091	162,478	-10.77 %	13,188,592	13,472,505	2.15 %
HUBBARD	9,344,916	4,884,693	-47.73 %	552,746	283,577	-48.70 %	18,400,016	18,485,088	0.46 %
ISANTI	10,105,343	6,284,919	-37.81 %	684,256	454,241	-33.62 %	25,379,240	26,674,910	5.11 %

**TABLE 26**  
**COMPARISON OF PAYABLE 2002 AND 2003 TAX DATA BY COUNTY**  
**PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY**

COUNTY	SCHOOL DISTRICT LEVY <sup>1</sup>			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY <sup>2</sup>		
	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE
ITASCA	\$ 17,310,413	\$ 7,143,483	-58.73 %	\$ 1,873,825	\$ 1,422,084	-24.11 %	\$ 48,393,518	\$ 46,047,384	-4.85 %
JACKSON	5,040,662	2,727,011	-45.90 %	403,029	291,500	-27.67 %	12,392,226	11,820,576	-4.61 %
KANABEC	3,458,868	1,793,804	-48.14 %	156,553	155,223	-0.85 %	9,486,282	10,050,360	5.95 %
KANDIYOHI	15,670,545	8,239,026	-47.42 %	1,012,673	772,028	-23.76 %	38,163,343	36,476,868	-4.42 %
KITTSOON	3,820,706	1,749,709	-54.20 %	222,979	317,471	42.38 %	6,883,065	6,238,500	-9.36 %
KOOCHICHING	3,412,309	1,502,999	-55.95 %	56,008	55,056	-1.70 %	7,989,432	7,597,072	-4.91 %
LAC QUI PARLE	2,934,841	850,867	-71.01 %	141,546	219,348	54.97 %	6,599,959	5,505,644	-16.58 %
LAKE	2,880,110	1,992,217	-30.83 %	570,498	478,244	-16.17 %	9,502,368	10,907,612	14.79 %
LAKE/WOODS	1,573,884	1,205,128	-23.43 %	9,457	12,244	29.47 %	3,211,225	3,679,875	14.59 %
LE SUEUR	9,361,197	4,171,315	-55.44 %	667,257	523,527	-21.54 %	21,460,594	19,548,862	-8.91 %
LINCOLN	2,160,460	675,428	-68.74 %	53,059	89,685	69.03 %	5,927,578	5,459,120	-7.90 %
LYON	8,751,114	2,815,225	-67.83 %	1,588,578	1,306,657	-17.75 %	21,293,257	19,164,919	-10.00 %
MCLEOD	11,087,219	4,497,449	-59.44 %	1,083,647	819,942	-24.33 %	29,631,685	28,472,835	-3.91 %
MAHNOMEN	957,970	579,039	-39.56 %	161,862	180,292	11.39 %	4,045,976	4,650,053	14.93 %
MARSHALL	4,707,318	1,331,482	-71.71 %	298,509	498,748	67.08 %	9,455,386	7,874,590	-16.72 %
MARTIN	10,007,455	3,317,921	-66.85 %	681,163	418,725	-38.53 %	19,980,138	16,186,504	-18.99 %
MEEKER	7,851,517	3,894,912	-50.39 %	297,102	280,776	-5.50 %	17,205,989	16,417,055	-4.59 %
MILLE LACS	6,168,899	2,865,932	-53.54 %	585,410	625,590	6.86 %	16,829,819	17,678,200	5.04 %
MORRISON	7,650,369	4,241,852	-44.55 %	950,864	1,007,528	5.96 %	21,601,788	22,815,497	5.62 %
MOWER	11,924,200	4,963,561	-58.37 %	825,921	704,542	-14.70 %	24,759,548	21,207,853	-14.34 %
MURRAY	4,209,205	1,572,841	-62.63 %	70,565	103,576	46.78 %	8,759,395	7,554,771	-13.75 %
NICOLLET	10,285,544	4,402,267	-57.20 %	613,305	454,149	-25.95 %	23,952,608	22,033,712	-8.01 %
NOBLES	7,083,228	3,627,961	-48.78 %	1,004,680	736,482	-26.69 %	16,851,012	15,709,010	-6.78 %
NORMAN	2,561,492	1,240,844	-51.56 %	286,897	292,532	1.96 %	6,593,578	5,937,565	-9.95 %
OLMSTED	52,051,520	30,800,088	-40.83 %	4,751,034	4,306,905	-9.35 %	119,954,584	128,378,412	7.02 %
OTTER TAIL	20,196,648	7,927,181	-60.75 %	1,826,790	1,454,880	-20.36 %	43,820,392	41,490,605	-5.32 %
PENNINGTON	4,050,945	1,681,319	-58.50 %	190,451	304,698	59.99 %	10,114,577	9,141,748	-9.62 %
PINE	7,496,564	4,435,392	-40.83 %	645,406	557,552	-13.61 %	18,481,176	19,808,254	7.18 %
PIPESTONE	3,804,164	1,939,827	-49.01 %	289,882	219,054	-24.43 %	9,219,194	8,162,509	-11.46 %
POLK	10,275,006	4,092,296	-60.17 %	1,844,512	1,796,007	-2.63 %	29,162,345	26,764,803	-8.22 %

**TABLE 26**  
**COMPARISON OF PAYABLE 2002 AND 2003 TAX DATA BY COUNTY**  
**PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY**

COUNTY	SCHOOL DISTRICT LEVY <sup>1</sup>			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY <sup>2</sup>		
	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE
POPE	\$ 4,019,500	\$ 1,455,800	-63.78 %	\$ 527,637	\$ 718,334	36.14 %	\$ 9,264,622	\$ 8,873,939	-4.22 %
RAMSEY	204,550,401	113,145,286	-44.69 %	74,917,710	54,879,731	-26.75 %	560,844,893	539,827,041	-3.75 %
RED LAKE	1,240,381	478,275	-61.44 %	127,904	130,262	1.84 %	3,286,042	3,001,606	-8.66 %
REDWOOD	6,883,052	2,504,758	-63.61 %	223,152	228,308	2.31 %	15,868,235	13,779,689	-13.16 %
RENVILLE	7,672,773	1,712,601	-77.68 %	919,537	819,243	-10.91 %	19,002,190	15,790,473	-16.90 %
RICE	20,640,692	10,711,850	-48.10 %	2,172,816	2,083,847	-4.09 %	41,720,494	36,802,075	-11.79 %
ROCK	4,419,475	2,091,130	-52.68 %	377,547	259,593	-31.24 %	8,727,806	7,101,767	-18.63 %
ROSEAU	4,724,097	2,844,245	-39.79 %	472,597	578,194	22.34 %	10,156,739	9,833,191	-3.19 %
ST. LOUIS	43,985,373	15,351,660	-65.10 %	13,316,723	10,531,932	-20.91 %	152,491,841	149,564,425	-1.92 %
SCOTT	46,983,354	30,378,143	-35.34 %	7,216,322	6,564,601	-9.03 %	103,119,221	110,721,408	7.37 %
SHERBURNE	42,544,072	21,307,960	-49.92 %	2,494,179	2,846,343	14.12 %	80,279,303	74,064,749	-7.74 %
SIBLEY	4,968,799	1,380,169	-72.22 %	659,931	527,945	-20.00 %	13,778,209	12,334,247	-10.48 %
STEARNS	44,372,048	21,497,864	-51.55 %	8,790,977	7,022,008	-20.12 %	110,188,660	108,741,138	-1.31 %
STEELE	13,912,276	8,635,928	-37.93 %	615,766	646,969	5.07 %	28,624,338	30,183,250	5.45 %
STEVENS	3,469,095	1,876,737	-45.90 %	323,338	307,745	-4.82 %	8,098,605	7,520,131	-7.14 %
SWIFT	3,848,397	1,397,044	-63.70 %	614,183	266,561	-56.60 %	9,559,755	9,238,071	-3.36 %
TODD	5,237,767	3,144,586	-39.96 %	395,076	303,574	-23.16 %	15,266,218	15,707,499	2.89 %
TRAVERSE	2,417,740	812,510	-66.39 %	210,848	287,277	36.25 %	5,212,852	4,542,447	-12.86 %
WABASHA	5,964,180	3,103,740	-47.96 %	629,813	462,849	-26.51 %	15,321,974	14,797,920	-3.42 %
WADENA	2,883,330	1,234,601	-57.18 %	430,594	274,160	-36.33 %	9,157,933	8,672,617	-5.30 %
WASECA	7,659,373	2,938,816	-61.63 %	149,124	251,270	68.50 %	16,640,232	14,314,634	-13.98 %
WASHINGTON	113,366,896	77,366,162	-31.76 %	21,840,697	19,291,404	-11.67 %	240,986,205	243,473,448	1.03 %
WATONWAN	4,107,912	1,451,165	-64.67 %	172,228	144,749	-15.96 %	10,353,723	8,675,592	-16.21 %
WILKIN	3,142,895	734,652	-76.62 %	272,679	200,580	-26.44 %	7,010,795	5,175,350	-26.18 %
WINONA	13,032,652	6,358,454	-51.21 %	1,549,510	907,003	-41.47 %	32,932,736	30,904,646	-6.16 %
WRIGHT	45,049,347	25,811,729	-42.70 %	4,355,971	4,044,433	-7.15 %	88,858,947	87,484,093	-1.55 %
YELLOW MEDICINE	3,939,433	1,524,715	-61.30 %	296,691	220,105	-25.81 %	11,209,325	9,990,676	-10.87 %
<b>STATEWIDE TOTAL</b>	<b>2,183,080,109</b>	<b>1,173,254,460</b>	<b>-46.26 %</b>	<b>512,411,392</b>	<b>442,122,735</b>	<b>-13.72 %</b>	<b>5,515,899,913</b>	<b>5,381,558,930</b>	<b>-2.44 %</b>

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

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

**TABLE 26**  
**COMPARISON OF PAYABLE 2002 AND 2003 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 *		
	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE
AITKIN	\$ 14,207,935	\$ 12,870,591	-9.41	\$ 12,032,206	\$ 12,222,875	1.58	132.460	109.051	-17.67
ANOKA	247,208,733	266,141,377	7.66	229,458,183	209,099,299	-8.87	113.508	109.630	-3.42
BECKER	23,175,162	23,415,957	1.04	19,005,571	18,733,417	-1.43	130.593	122.355	-6.31
BELTRAMI	24,388,765	22,681,144	-7.00	16,122,637	15,089,174	-6.41	160.087	149.255	-6.77
BENTON	27,619,936	27,071,397	-1.99	19,495,461	18,583,127	-4.68	150.059	144.074	-3.99
BIG STONE	4,221,998	3,857,027	-8.64	3,070,712	2,893,288	-5.78	151.832	136.947	-9.80
BLUE EARTH	45,645,351	40,960,955	-10.26	41,499,525	36,236,775	-12.68	113.881	99.090	-12.99
BROWN	17,585,775	16,458,655	-6.41	16,293,997	14,877,774	-8.69	121.696	109.696	-9.86
CARLTON	24,016,254	24,650,732	2.64	17,363,507	15,722,647	-9.45	148.039	154.648	4.46
CARVER	89,563,147	89,378,372	-0.21	69,163,867	63,143,235	-8.70	128.259	126.085	-1.70
CASS	28,396,402	29,559,720	4.10	30,226,871	28,863,063	-4.51	100.467	87.857	-12.55
CHIPPEWA	10,543,292	10,003,829	-5.12	8,732,531	7,825,745	-10.38	128.891	122.838	-4.70
CHISAGO	33,019,734	39,615,801	19.98	28,289,718	28,574,086	1.01	128.708	136.715	6.22
CLAY	27,549,638	27,307,819	-0.88	24,125,998	21,539,318	-10.72	142.744	151.396	6.06
CLEARWATER	8,171,885	7,523,761	-7.93	6,157,286	4,474,609	-27.33	140.502	156.762	11.57
COOK	6,670,755	6,939,913	4.03	8,261,270	7,535,882	-8.78	92.648	75.988	-17.98
COTTONWOOD	10,769,086	9,585,742	-10.99	9,355,570	8,544,095	-8.67	115.108	107.220	-6.85
CROW WING	50,049,098	56,855,160	13.60	57,224,235	55,127,474	-3.66	95.438	90.441	-5.24
DAKOTA	389,232,497	380,637,083	-2.21	356,397,668	308,474,370	-13.45	108.971	103.039	-5.44
DODGE	13,342,920	12,031,192	-9.83	10,922,534	11,024,754	0.94	135.901	118.312	-12.94
DOUGLAS	25,333,975	25,664,208	1.30	26,451,654	25,313,773	-4.30	101.614	94.627	-6.88
FARIBAUT	11,885,930	10,114,864	-14.90	11,360,943	10,196,635	-10.25	113.707	104.034	-8.51
FILLMORE	12,787,719	12,868,235	0.63	11,105,662	11,622,452	4.65	127.000	114.209	-10.07
FREEBORN	20,831,641	21,217,843	1.85	19,365,604	18,290,432	-5.55	116.899	110.886	-5.14
GOODHUE	57,122,204	54,498,064	-4.59	45,605,758	37,902,883	-16.89	130.442	141.015	8.11
GRANT	5,677,912	5,143,111	-9.42	4,699,085	4,203,654	-10.54	129.434	124.225	-4.02
HENNEPIN	1,739,393,906	1,731,210,554	-0.47	1,385,934,076	1,126,530,742	-18.72	123.163	127.795	3.76
HOUSTON	11,462,299	11,642,823	1.57	9,408,811	9,265,361	-1.52	131.783	129.018	-2.10
HUBBARD	16,769,836	16,917,809	0.88	15,910,647	15,986,363	0.48	115.650	97.508	-15.69
ISANTI	22,354,005	23,799,634	6.47	17,182,025	17,858,478	3.94	142.300	140.640	-1.17

**TABLE 26**  
**COMPARISON OF PAYABLE 2002 AND 2003 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 *		
	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE
ITASCA	\$ 41,241,305	\$ 38,640,243	-6.31	\$ 37,388,191	\$ 31,046,587	-16.96	124.062	131.017	5.61
JACKSON	10,397,797	10,791,265	3.78	10,369,803	9,084,952	-12.39	114.658	121.168	5.68
KANABEC	8,286,673	8,666,416	4.58	6,135,613	6,756,987	10.13	150.597	0.000	-100.00
KANDIYOHI	34,379,976	33,170,142	-3.52	26,734,038	23,738,836	-11.20	137.599	132.298	-3.85
KITTSOON	6,223,803	5,862,147	-5.81	6,728,193	4,594,461	-31.71	82.440	97.167	17.86
KOOCHICHING	7,070,039	6,561,671	-7.19	7,275,114	6,361,195	-12.56	106.459	91.054	-14.47
LAC QUI PARLE	5,594,815	4,815,423	-13.93	5,038,213	4,740,804	-5.90	121.976	105.135	-13.81
LAKE	7,517,966	8,893,035	18.29	7,872,780	7,497,593	-4.77	116.555	128.605	10.34
LAKE OF THE WOODS	2,880,459	3,331,969	15.67	2,412,471	2,332,937	-3.30	132.398	140.807	6.35
LE SUEUR	18,455,894	17,174,204	-6.94	16,713,094	16,763,567	0.30	123.686	103.106	-16.64
LINCOLN	5,345,827	4,890,822	-8.51	4,729,144	3,969,913	-16.05	117.170	119.626	2.10
LYON	18,879,475	17,323,402	-8.24	17,628,709	15,143,265	-14.10	114.864	109.136	-4.99
MCLEOD	26,058,657	25,373,279	-2.63	21,440,648	19,750,400	-7.88	132.578	126.734	-4.41
MAHNOMEN	3,677,287	4,282,341	16.45	2,304,344	2,395,466	3.95	175.290	177.313	1.15
MARSHALL	8,342,943	7,074,380	-15.21	8,493,442	6,263,109	-26.26	99.734	105.002	5.28
MARTIN	17,005,788	14,444,189	-15.06	17,438,741	15,417,827	-11.59	106.088	91.368	-13.88
MEEKER	14,962,737	14,342,966	-4.14	12,779,853	12,830,694	0.40	129.126	116.473	-9.80
MILLE LACS	15,149,150	15,700,911	3.64	10,632,090	11,265,958	5.96	154.995	0.000	-100.00
MORRISON	19,213,530	19,803,759	3.07	15,451,142	16,092,438	4.15	134.711	128.469	-4.63
MOWER	21,151,326	17,972,083	-15.03	20,757,622	19,738,682	-4.91	119.279	92.227	-22.68
MURRAY	7,267,776	6,745,832	-7.18	7,622,588	7,145,442	-6.26	107.177	90.992	-15.10
NICOLLET	20,774,346	19,820,521	-4.59	19,963,519	19,062,459	-4.51	111.708	96.576	-13.55
NOBLES	14,684,817	14,179,174	-3.44	13,188,757	11,551,750	-12.41	122.143	119.764	-1.95
NORMAN	5,627,170	5,399,351	-4.05	4,598,929	3,992,001	-13.20	134.258	137.418	2.35
OLMSTED	108,712,739	118,893,567	9.36	91,685,307	87,509,058	-4.55	125.193	122.133	-2.44
OTTER TAIL	38,936,361	36,432,194	-6.43	39,278,897	38,468,063	-2.06	107.264	89.403	-16.65
PENNINGTON	9,256,549	8,237,056	-11.01	5,788,220	4,722,811	-18.41	169.471	175.003	3.26
PINE	16,569,028	17,518,877	5.73	14,062,305	14,413,240	2.50	122.824	116.079	-5.49
PIPESTONE	8,265,782	7,406,041	-10.40	6,376,236	5,572,524	-12.60	136.979	125.279	-8.54
POLK	25,136,060	23,707,273	-5.68	18,846,198	15,813,340	-16.09	149.460	154.661	3.48

**TABLE 26**  
**COMPARISON OF PAYABLE 2002 AND 2003 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 *		
	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE
POPE	\$ 8,153,929	\$ 7,801,254	-4.33	\$ 6,726,183	\$ 6,778,285	0.77	131.145	119.302	-9.03
RAMSEY	520,490,826	509,852,284	-2.04	419,553,137	362,579,177	-13.58	126.026	119.818	-4.93
RED LAKE	3,039,219	2,693,531	-11.37	2,358,008	1,762,815	-25.24	127.535	144.486	13.29
REDWOOD	13,247,325	12,447,937	-6.03	11,961,724	10,941,706	-8.53	127.927	118.208	-7.60
RENVILLE	16,120,736	14,321,319	-11.16	15,078,525	13,167,208	-12.68	116.608	106.966	-8.27
RICE	36,333,105	32,731,028	-9.91	34,107,762	33,682,234	-1.25	115.370	97.091	-15.84
ROCK	7,353,351	6,238,228	-15.16	6,861,213	6,650,704	-3.07	120.944	96.390	-20.30
ROSEAU	9,060,133	8,487,893	-6.32	6,866,857	6,252,580	-8.95	138.433	140.147	1.24
ST. LOUIS	130,809,309	126,797,007	-3.07	105,249,614	94,813,981	-9.92	140.570	140.533	-0.03
SCOTT	93,258,716	104,105,306	11.63	83,293,998	82,139,931	-1.39	112.916	108.761	-3.68
SHERBURNE	73,909,931	68,859,740	-6.83	65,593,505	56,641,940	-13.65	112.885	112.676	-0.19
SIBLEY	11,587,300	10,808,142	-6.72	10,085,217	9,939,926	-1.44	130.105	114.734	-11.81
STEARNS	99,989,640	98,731,250	-1.26	82,194,421	76,359,250	-7.10	128.412	123.152	-4.10
STEELE	25,005,924	27,269,304	9.05	24,185,746	22,154,170	-8.40	112.241	108.872	-3.00
STEVENS	7,102,908	6,790,816	-4.39	6,198,082	5,764,085	-7.00	115.425	110.603	-4.18
SWIFT	8,364,818	8,395,726	0.37	7,664,733	7,058,527	-7.91	118.884	111.821	-5.94
TODD	13,778,123	13,567,472	-1.53	9,066,654	9,673,304	6.69	162.635	150.670	-7.36
TRAVERSE	4,410,324	4,220,830	-4.30	4,213,131	3,929,582	-6.73	110.481	103.227	-6.57
WABASHA	13,160,431	12,785,587	-2.85	12,042,047	12,102,088	0.50	123.482	111.591	-9.63
WADENA	8,379,071	7,614,785	-9.12	5,044,296	5,123,819	1.58	175.756	155.392	-11.59
WASECA	14,265,246	12,507,278	-12.32	12,050,592	11,379,698	-5.57	130.827	115.776	-11.50
WASHINGTON	218,696,351	230,333,009	5.32	198,360,350	181,596,850	-8.45	111.270	106.461	-4.32
WATONWAN	8,940,169	7,762,567	-13.17	7,173,454	6,305,833	-12.09	134.260	124.382	-7.36
WILKIN	5,626,431	4,590,955	-18.40	6,738,988	5,743,919	-14.77	97.050	84.549	-12.88
WINONA	28,973,162	27,206,548	-6.10	27,795,471	25,826,331	-7.08	116.365	100.477	-13.65
WRIGHT	79,812,008	80,086,736	0.34	71,755,202	70,168,780	-2.21	116.013	107.234	-7.57
YELLOW MEDICINE	9,750,693	9,035,668	-7.33	6,963,599	6,567,189	-5.69	153.508	141.029	-8.13
<b>STATEWIDE TOTAL</b>	<b>\$ 5,035,683,044</b>	<b>\$ 5,014,120,105</b>	<b>-0.43 %</b>	<b>\$ 4,259,140,322</b>	<b>\$ 3,744,896,051</b>	<b>-12.07 %</b>	<b>121.451</b>	<b>118.601</b>	<b>-2.35 %</b>

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



**TABLE 27**  
**COMPARISON OF PAYABLE 2002 AND 2003**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2002	2003	2002	2003		2002	2003	2002	2003
<b><u>AITKIN</u></b>					<b><u>BENTON</u></b>				
AITKIN 102,151		123,162	118,985	140,491	MINDEN TWP	8,206	7,332	9,808	8,947
HILL CITY	2,676	3,386	8,312	9,147	FOLEY	91,484	84,292	166,283	142,106
MCGREGOR 13,735		13,735	26,748	25,866	RICE	220	20,784	361	35,598
	<u>118,562</u>	<u>140,283</u>	<u>154,045</u>	<u>175,504</u>	SAUK RAPIDS	843,244	965,560	1,249,097	1,503,145
<b><u>ANOKA</u></b>					SARTELL 45,995		46,206	68,927	68,996
ANOKA 1,565,437		1,755,466	1,783,283	2,030,057	ST CLOUD	73,321	97,260	104,641	139,202
ANDOVER 900,128		1,199,777	935,269	1,225,967		<u>1,062,470</u>	<u>1,221,434</u>	<u>1,599,117</u>	<u>1,897,994</u>
CENTERVILLE 8,614		28,329	13,129	40,478	<b><u>BLUE EARTH</u></b>				
COLUMBIA HEIGHTS	731,320	823,154	938,603	882,319	JUDSON TWP	12,842	13,896	9,440	9,487
CIRCLE PINES	40,209	56,904	53,990	75,172	MCPHERSON TWP	110	12,510	135	15,055
FRIDLEY 2,553,259		3,810,890	2,619,675	3,745,279	AMBOY	927	977	1,389	1,490
LEXINGTON 33,123		38,910	45,886	56,500	EAGLE LAKE	5,674	5,715	5,641	5,629
COON RAPIDS	1,931,197	2,076,096	2,149,964	2,179,410	GOOD THUNDER	4,868	5,107	8,806	8,826
RAMSEY 1,893,100		2,305,771	2,133,431	2,538,170	LAKE CRYSTAL	60,256	72,760	84,748	98,044
LINO LAKES	566,397	676,932	720,533	834,161	MADISON LAKE	33,727	36,840	40,697	47,063
HILLTOP 12,659		13,443	23,826	22,435	MANKATO	1,080,703	1,276,892	1,162,101	1,296,275
ST FRANCIS	57,167	26,768	67,492	31,059	MAPLETON	4,066	3,550	4,951	4,313
OAK GROVE	191	2,034	219	2,231	ST CLAIR	75,605	82,316	124,353	146,586
BLAINE 1,128,598		1,796,326	1,313,523	2,065,249	VERNON CENTER	246	301	425	455
SPRING LAKE PARK	164,827	179,763	206,579	214,789		<u>1,279,024</u>	<u>1,510,864</u>	<u>1,442,686</u>	<u>1,633,223</u>
	<u>11,586,226</u>	<u>14,790,563</u>	<u>13,005,402</u>	<u>15,943,276</u>	<b><u>BROWN</u></b>				
<b><u>BECKER</u></b>					HANSKA 1,912		2,015	2,312	2,582
DETROIT LAKES	235,448	282,127	314,182	368,763	NEW ULM	383,421	438,293	478,210	563,917
FRAZEE 7,867		8,348	14,665	15,571	SLEEPY EYE	28,152	31,596	35,820	38,452
	<u>243,315</u>	<u>290,475</u>	<u>328,847</u>	<u>384,334</u>	SPRINGFIELD 26,438		27,115	46,280	48,154
<b><u>BELTRAMI</u></b>					COMFREY 3,433		3,442	7,026	6,843
NORTHERN TWP	14,170	26,375	20,321	36,981		<u>443,356</u>	<u>502,461</u>	<u>569,648</u>	<u>659,948</u>
BEMIDJI 241,255		245,396	377,902	384,312	<b><u>CARLTON</u></b>				
BLACKDUCK 5,879		5,330	10,927	9,766	CLOQUET	530,740	424,904	918,615	686,777
	<u>261,304</u>	<u>277,101</u>	<u>409,150</u>	<u>431,059</u>	MOOSE LAKE	36,108	39,065	57,715	62,369
						<u>566,848</u>	<u>463,969</u>	<u>976,330</u>	<u>749,146</u>

**TABLE 27**  
**COMPARISON OF PAYABLE 2002 AND 2003**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2002	2003	2002	2003		2002	2003	2002	2003
<b>CARVER</b>					<b>CLAY</b>				
CARVER 5,971		6,299	9,131	9,898	BARNESVILLE	23,212	29,887	33,520	43,150
CHASKA 3,006,092		3,155,099	3,251,931	3,716,637	DILWORTH	11,987	12,355	17,844	20,224
COLOGNE 2,952		0	4,296	0	GLYNDON	21,299	26,129	41,890	52,782
NORWOOD YOUNG AM	14,850	15,760	18,958	21,215	HAWLEY	3,931	3,841	6,547	6,218
VICTORIA 23,302		27,942	31,360	39,929	MOORHEAD	585,696	671,170	756,702	1,239,260
WACONIA 323,382		128,838	440,605	166,375		646,125	743,382	856,503	1,361,634
WATERTOWN 51,377		70,623	52,234	82,153	<b>COOK</b>				
CHANHASSEN 3,309,835		3,789,131	4,217,557	5,244,006	TOFTE TWP	55,320	55,452	51,561	48,781
	6,737,761	7,193,692	8,026,072	9,280,213	LUTSEN TWP	19,881	15,731	14,624	10,959
						75,201	71,183	66,185	59,740
<b>CASS</b>					<b>COTTONWOOD</b>				
CASS LAKE	7,097	8,771	16,218	19,662	LAKESIDE TWP	156,274	156,460	179,601	172,230
PILLAGER 18,074		23,702	30,248	39,025	MT LAKE	13,477	12,031	22,734	20,350
PINE RIVER	22,544	35,350	31,149	44,964	WINDOM 102,155		113,856	155,458	168,250
WALKER 113,995		132,363	157,572	175,639		271,906	282,347	357,793	360,830
	161,710	200,186	235,187	279,290	<b>CROW WING</b>				
<b>CHIPPEWA</b>					<b>IRONDALE TWP</b>				
CLARA CITY	31,137	30,403	49,136	52,969	IRONDALE TWP	6,216	6,092	6,641	7,000
MAYNARD 19,689		19,909	37,612	38,149	BAXTER	117,761	179,719	121,680	180,319
MONTEVIDEO 29,535		30,020	51,879	48,140	BRAINERD	151,810	202,786	144,538	197,687
GRANITE FALLS	0	708	0	811	CROSBY 12,628		12,432	20,605	22,371
	80,361	81,040	138,627	140,069	DEERWOOD 20,688		24,261	27,612	38,315
<b>CHISAGO</b>					GARRISON 18,904		19,114	22,232	24,606
WYOMING TWP	7,329	8,816	8,416	10,073	IRONTON	5,586	18,951	9,598	35,279
CHISAGO CITY	150,632	186,830	250,519	302,263	JENKINS	28,081	28,500	33,050	29,133
HARRIS 12,645		16,549	16,255	26,554	MANHATTAN BEACH	18,941	25,529	13,531	17,383
LINDSTROM 21,007		35,997	29,481	47,914	NISSWA	167,074	200,148	166,120	194,876
NORTH BRANCH	98,265	183,692	136,133	276,030	BREEZY POINT	198,024	215,297	227,953	238,276
RUSH CITY	199,494	240,182	347,223	424,130	PEQUOT LAKES	41,014	31,086	56,154	38,902
TAYLORS FALLS	8,269	9,700	15,282	19,029	EMILY	5,842	6,567	6,137	7,306
WYOMING 39,876		45,782	55,864	62,535	CROSSLAKE	19,226	19,911	16,851	16,437
	537,517	727,548	859,173	1,168,528		811,795	990,393	872,702	1,047,890

**TABLE 27**  
**COMPARISON OF PAYABLE 2002 AND 2003**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2002	2003	2002	2003		2002	2003	2002	2003
<b>DAKOTA</b>					<b>FILLMORE</b>				
FARMINGTON 1,042,879		1,190,901	1,247,088	1,462,618	FOUNTAIN	18,976	19,201	28,343	29,513
INVER GROVE HGTS	2,348,203	2,797,284	2,394,149	2,654,929	HARMONY	50,707	66,777	79,445	104,841
LAKEVILLE 1,409,425		1,511,523	1,375,737	1,507,131	LANESBORO	3,215	4,419	5,078	6,406
ROSEMOUNT 319,102		420,351	403,831	516,137	MABEL	1,380	737	2,527	1,353
SOUTH ST PAUL	1,083,759	1,157,989	1,295,603	1,341,439	PRESTON	68,341	81,262	102,859	119,945
WEST ST PAUL	403,879	438,591	395,443	398,263	RUSHFORD	81,832	84,375	122,235	118,271
LILYDALE 39,759		216,487	29,913	166,193	SPRING VALLEY	33,098	49,748	47,117	65,539
MENDOTA HEIGHTS	1,367,141	1,330,031	1,149,521	1,075,388	WYKOFF	5,148	9,082	5,516	9,139
BURNSVILLE 3,105,259		3,446,241	3,323,460	3,492,028	CHATFIELD	8,130	11,265	9,514	13,833
APPLE VALLEY	1,408,950	1,585,266	1,591,381	1,699,965		270,827	326,866	402,634	468,840
EAGAN 148,813		180,456	126,669	147,986					
HASTINGS 193,311		221,900	230,743	245,260	<b>FREEBORN</b>				
	12,870,480	14,497,020	13,563,538	14,707,337	FREEMAN TWP	63,426	76,374	43,566	68,737
					ALBERT LEA	275,896	289,115	283,897	328,229
						339,322	365,489	327,463	396,966
<b>DODGE</b>					<b>GOODHUE</b>				
CLAREMONT 52,570		62,456	98,586	95,390	CANNON FALLS	195,983	205,079	326,300	357,358
DODGE CENTER	120,106	128,270	226,624	201,184	GOODHUE	50,431	62,163	85,089	102,789
HAYFIELD 25,263		37,778	47,282	55,684	KENYON	36,319	46,320	66,096	80,598
KASSON 74,179		98,298	107,728	135,852	RED WING	517,515	497,992	842,292	769,064
MANTORVILLE 0		9,174	0	13,570	WANAMINGO 10,070		10,129	18,190	16,912
	272,118	335,976	480,220	501,680	ZUMBROTA 132,147		139,938	178,247	183,883
					LAKE CITY	10,962	12,180	12,152	13,511
					PINE ISLAND	135,228	167,086	152,864	190,092
						1,088,655	1,140,887	1,681,230	1,714,207
<b>DOUGLAS</b>					<b>GRANT</b>				
CARLOS TWP	9,854	10,620	8,128	8,739	LAND TWP	7,124	7,002	7,104	7,000
HUDSON TWP	21,765	0	21,102	0	ASHBY	1,336	1,060	2,423	1,646
ALEXANDRIA 301,592		346,960	316,304	346,020	BARRETT 8,415		7,707	20,100	18,812
BRANDON 19,703		29,293	22,430	35,073	ELBOW LAKE	4,590	4,590	10,570	10,927
EVANSVILLE 0		43	0	47	HOFFMAN 4,566		4,428	5,601	5,483
GARFIELD 0		1,481	0	1,592		26,031	24,787	45,798	43,868
MILTONA 0		604	0	752					
OSAKIS 25,212		38,639	36,119	55,512					
	378,126	427,640	404,083	447,735					
<b>FARIBAULT</b>					<b>HENNEPIN</b>				
BLUE EARTH	134,525	138,463	183,921	196,442	BROOKLYN CENTER	2,407,666	2,515,034	3,469,836	3,924,902
FROST 3,163		2,733	8,894	8,091	CHAMPLIN	1,997,883	2,315,306	2,605,539	2,897,837
KIESTER 3,942		3,942	6,156	7,566	CRYSTAL	1,152,131	1,178,210	1,527,104	1,510,819
WELLS 46,516		63,662	53,587	80,233	EDINA 6,513,676		6,909,331	7,086,660	7,387,342
WINNEBAGO 54,438		15,225	76,012	19,514	GOLDEN VALLEY	2,664,380	3,513,027	3,394,960	4,469,397
	242,584	224,025	328,570	311,846					

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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2002	2003	2002	2003		2002	2003	2002	2003
<b>HENNEPIN (cont.)</b>					<b>ISANTI</b>				
HOPKINS 1,578,808		1,659,191	2,035,873	2,275,478	CAMBRIDGE	128,112	181,054	255,445	345,762
LONG LAKE	190,142	206,508	241,182	251,989	ISANTI	17,534	14,831	30,716	25,841
MAPLE PLAIN	210,441	222,081	253,171	262,318	BRAHAM	22,084	22,100	38,097	36,772
MOUND 154,620		182,279	188,601	214,947		<u>167,730</u>	<u>217,985</u>	<u>324,258</u>	<u>408,375</u>
OSSEO 248,684		380,304	322,008	508,114	<b>ITASCA</b>				
RICHFIELD 3,502,536		2,651,737	4,682,659	3,126,776	UNORG 54-26	50,125	0	55,335	0
ROBBINSDALE 1,094,694		1,201,582	1,479,140	1,558,151	COHASSET	58,238	47,172	72,887	63,437
ROGERS 1,631,324		2,224,862	2,353,658	3,114,896	COLERAINE	25,203	26,256	45,278	43,062
ST LOUIS PARK	3,352,152	3,792,061	4,230,282	4,680,447	GRAND RAPIDS	364,903	366,949	648,099	636,598
SPRING PARK	96,481	87,374	122,377	104,926	LAPRAIRIE	36,352	13,854	55,984	19,842
WAYZATA 1,210,829		1,370,312	1,423,293	1,522,376	NASHWAUK	1,403	1,830	1,283	2,499
BLOOMINGTON 7,413,432		7,343,849	8,210,683	8,232,896		<u>536,224</u>	<u>456,061</u>	<u>878,866</u>	<u>765,438</u>
NEW HOPE	899,178	883,555	1,274,787	1,213,869	<b>JACKSON</b>				
MAPLE GROVE	1,748,257	1,960,613	2,190,181	2,527,407	DES MOINES TWP	9,244	8,039	9,727	8,676
MEDINA 37,483		0	39,323	0	JACKSON	38,567	44,764	57,274	69,901
ORONO	0	3,600	0	3,458	LAKEFIELD	29,260	37,186	44,935	58,395
PLYMOUTH 483,977		504,831	526,891	547,064		<u>77,071</u>	<u>89,989</u>	<u>111,936</u>	<u>136,972</u>
BROOKLYN PARK	6,634,524	6,708,677	9,087,649	9,263,491	<b>KANABEC</b>				
MINNETONKA 3,394,120		3,402,504	3,555,475	3,760,842	MORA	85,706	93,723	127,530	132,007
CORCORAN 107,072		123,512	139,415	155,804	OGILVIE	3,030	3,367	5,113	5,645
EDEN PRAIRIE	261,957	1,070,532	295,288	1,221,768		<u>88,736</u>	<u>97,090</u>	<u>132,643</u>	<u>137,652</u>
DAYTON 84,916		90,848	120,724	129,972	<b>KANDIYOHI</b>				
MINNEAPOLIS 42,735,702		46,237,759	63,100,368	70,732,385	NEW LONDON	37,795	38,134	61,953	62,718
ST ANTHONY	355,038	351,448	459,597	432,819	SPICER	133,114	157,574	240,990	289,240
	<u>92,162,103</u>	<u>99,090,927</u>	<u>124,416,724</u>	<u>136,032,490</u>	WILLMAR	116,286	114,863	152,125	150,705
<b>HOUSTON</b>						<u>287,195</u>	<u>310,571</u>	<u>455,068</u>	<u>502,663</u>
CALEDONIA 43,222		45,379	53,194	56,457	<b>KITTSON</b>				
HOUSTON 6,834		13,812	11,472	26,638	HALLOCK 10,104		10,100	12,860	14,791
SPRING GROVE	7,848	7,844	11,435	10,253		<u>10,104</u>	<u>10,100</u>	<u>12,860</u>	<u>14,791</u>
LACRESCENT 33,435		38,184	47,277	54,087	<b>KOOCHICHING</b>				
	<u>91,339</u>	<u>105,219</u>	<u>123,378</u>	<u>147,435</u>	INTL FALLS	14,340	15,340	14,897	15,571
<b>HUBBARD</b>						<u>14,340</u>	<u>15,340</u>	<u>14,897</u>	<u>15,571</u>
PARK RAPIDS	234,564	168,711	316,399	206,231					
	<u>234,564</u>	<u>168,711</u>	<u>316,399</u>	<u>206,231</u>					

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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2002	2003	2002	2003		2002	2003	2002	2003
<b>LAC QUI PARLE</b>					<b>MARSHALL</b>				
DAWSON 15,936		17,895	26,674	29,100	ARGYLE	5,732	5,393	7,666	7,658
MADISON 1		1	1	1	WARREN	9,104	12,813	11,299	16,421
	15,937	17,896	26,675	29,101		14,836	18,206	18,965	24,079
<b>LAKE</b>					<b>MARTIN</b>				
SILVER CREEK TWP	186,411	186,540	210,877	221,749	FAIRMONT	250,645	246,195	298,661	285,153
BEAVER BAY	18,295	19,155	40,729	40,895	TRUMAN	5,858	2,421	6,267	2,566
TWO HARBORS	65,016	44,132	107,427	72,674	WELCOME	16,035	13,369	26,937	23,095
	269,722	249,827	359,033	335,318		272,538	261,985	331,865	310,814
<b>LE SUEUR</b>					<b>MEEKER</b>				
LECENTER 49,728		52,481	60,164	65,057	COSMOS	4,937	4,931	6,271	6,334
LESUEUR 208,840		238,131	260,352	274,879	LITCHFIELD	113,634	130,918	150,089	166,762
MONTGOMERY 102,063		103,301	133,548	132,543	WATKINS	10,556	13,601	17,231	21,777
WATERVILLE 7,331		6,465	10,894	8,501	EDEN VALLEY	1,865	1,747	2,775	2,688
	367,962	400,378	464,958	480,980		130,992	151,197	176,366	197,561
<b>LINCOLN</b>					<b>MILLE LACS</b>				
LAKE BENTON	4,075	4,121	7,501	5,153	KATHIO TWP	9,456	12,451	12,580	16,161
	4,075	4,121	7,501	5,153	SOUTH HARBOR TWP	34,796	43,738	44,377	55,428
<b>LYON</b>					<b>MORRISON</b>				
COTTONWOOD 13,118		11,999	22,266	20,123	LITTLE FALLS	366,168	406,824	558,689	630,977
MARSHALL 806,193		965,546	964,368	1,153,828	PIERZ	27,328	25,129	39,944	37,149
	819,311	977,545	986,634	1,173,951	RANDALL	17,436	29,016	22,668	40,926
<b>MCLEOD</b>					<b>MOWER</b>				
GLENCOE 192,801		198,735	274,379	266,192	AUSTIN	360,187	412,623	331,867	358,151
HUTCHINSON 141,102		139,877	231,184	203,675	DEXTER 7,578		8,611	8,744	9,366
LESTER PRAIRIE	11,349	18,201	17,054	28,437	ELKTON 536		1,284	739	1,706
PLATO 13,996		12,607	19,887	19,118	GRAND MEADOW	13,174	14,930	16,244	22,960
WINSTED 56,972		64,329	90,449	93,103	LEROY 359		359	393	574
	416,220	433,749	632,953	610,525					
<b>MAHNOMEN</b>									
MAHNOMEN 6,712		10,013	12,727	17,554					
WAUBUN 4,150		5,217	9,789	12,292					
	10,862	15,230	22,516	29,846					

**TABLE 27**  
**COMPARISON OF PAYABLE 2002 AND 2003**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2002	2003	2002	2003		2002	2003	2002	2003
<b><u>MOWER (cont.)</u></b>					<b><u>OTTER TAIL (cont.)</u></b>				
LYLE 4,709		4,796	4,353	4,316	PELICAN RAPIDS	161,135	127,163	199,073	157,293
ROSE CREEK	813	1,032	732	929	PERHAM	194,690	205,957	237,068	246,685
MAPLEVIEW 1,312		1,311	1,289	1,419	VERGAS	7,972	6,363	11,631	8,952
RACINE 3,617		3,570	5,344	5,466		870,131	940,536	956,265	1,013,708
	392,285	448,516	369,705	404,887					
<b><u>MURRAY</u></b>					<b><u>PENNINGTON</u></b>				
SLAYTON 32,219		30,901	39,938	37,817	THIEF RIVER FALLS	10,304	18,936	20,888	38,056
	32,219	30,901	39,938	37,817		10,304	18,936	20,888	38,056
<b><u>NICOLLET</u></b>					<b><u>PINE</u></b>				
COURTLAND 0		827	0	854	HINCKLEY 153,688		185,484	188,193	218,164
LAFAYETTE 4,768		7,280	6,429	8,909	PINE CITY	75,858	43,975	96,301	47,856
NICOLLET 16,141		22,315	18,604	24,053	SANDSTONE	2,924	2,436	6,305	5,296
NORTH MANKATO	70,808	68,043	76,090	70,500		232,470	231,895	290,799	271,316
ST PETER	194,577	214,078	198,083	210,522					
	286,294	312,543	299,206	314,838	<b><u>PIPESTONE</u></b>				
<b><u>NOBLES</u></b>					EDGERTON 11,509		17,040	13,869	20,776
ADRIAN 2,636		2,632	4,249	4,262	PIPESTONE 89,158		101,471	134,800	164,300
WORTHINGTON 280,802		264,231	386,452	362,072		100,667	118,511	148,669	185,076
	283,438	266,863	390,701	366,334	<b><u>POLK</u></b>				
<b><u>NORMAN</u></b>					HUNTSVILLE TWP	28,830	28,855	30,704	31,011
ADA 0		3,527	0	5,847	CROOKSTON 196,627		196,958	386,293	368,709
HALSTAD 6,113		6,002	14,285	14,530	EAST GRAND FORKS	144,675	148,444	231,098	245,492
	6,113	9,529	14,285	20,377	FISHER	1,002	2,900	2,156	5,793
<b><u>OLMSTED</u></b>					FOSSTON	62,140	66,471	128,583	142,514
BYRON 16,427		16,053	26,729	24,952		433,274	443,628	778,834	793,519
ROCHESTER 2,724,607		3,156,419	3,485,999	3,924,912	<b><u>POPE</u></b>				
STEWARTVILLE 193,980		216,617	255,229	286,443	GLENWOOD	33,187	35,903	55,807	52,955
CHATFIELD 47,897		53,496	58,576	70,598	STARBUCK	14,874	13,655	25,784	22,143
	2,982,911	3,442,585	3,826,533	4,306,905		48,061	49,558	81,591	75,098
<b><u>OTTER TAIL</u></b>					<b><u>RAMSEY</u></b>				
BATTLE LAKE	2,833	7,186	3,641	9,050	WHITE BEAR TWP	793,758	972,116	836,338	1,026,379
FERGUS FALLS	454,871	500,330	440,656	465,892	NEW BRIGHTON	1,950,210	2,109,206	2,429,903	2,511,938
HENNING 2,433		4,964	3,363	6,890	NORTH ST PAUL	199,462	226,193	212,000	244,232
NEW YORK MILLS	33,455	55,293	44,702	77,936	ROSEVILLE	3,108,466	2,506,066	3,338,147	2,646,722
OTTERTAIL 4,358		13,013	4,108	12,597	FALCON HEIGHTS	145,845	164,666	143,509	163,686
PARKERS PRAIRIE	8,384	20,267	12,023	28,413	LAUDERDALE	129,887	127,002	134,215	134,297
					ARDEN HILLS	406,885	466,274	450,865	499,725
					LITTLE CANADA	239,691	308,197	242,428	317,890

**TABLE 27**  
**COMPARISON OF PAYABLE 2002 AND 2003**  
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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2002	2003	2002	2003		2002	2003	2002	2003
<b>RAMSEY (cont.)</b>					<b>ROSEAU</b>				
MAPLEWOOD 347,400		393,723	407,441	488,203	ROSEAU	29,600	27,629	54,213	50,955
SHOREVIEW 1,185,545		1,289,723	1,363,621	1,429,214	WARROAD	53,162	67,916	94,770	123,670
VADNAIS HEIGHTS	1,267,784	1,389,187	1,382,116	1,477,352		82,762	95,545	148,983	174,625
MOUNDS VIEW	1,291,524	1,684,994	1,659,815	2,063,006	<b>ST LOUIS</b>				
ST PAUL	13,291,072	14,655,305	17,270,740	18,843,851	WHITE TWP	43,447	44,232	63,644	73,173
ST ANTHONY	323,323	339,770	416,974	418,396	AURORA	6,605	6,571	11,165	13,031
WHITE BEAR LK	837,021	860,768	931,998	929,395	BIWABIK 17,109		16,984	41,446	43,816
	25,517,873	27,493,190	31,220,110	33,194,286	BUHL 20,440		26,389	30,163	43,046
<b>RED LAKE</b>					CHISHOLM 5,505		6,117	10,688	11,878
BROOKS 5,539		4,995	8,835	7,614	COOK	3,539	3,558	6,748	6,902
RED LAKE FALLS	8,581	8,610	19,285	19,267	ELY	60,898	61,988	106,955	108,103
	14,120	13,605	28,120	26,881	EVELETH 26,892		27,465	40,108	45,047
<b>REDWOOD</b>					HERMANTOWN 125,450		110,149	193,364	154,112
MORGAN 2,908		2,908	4,679	4,977	HIBBING 75,180		90,647	119,780	152,114
REDWOOD FALLS	83,729	71,109	138,059	121,677	MT IRON	134,215	115,392	145,285	182,994
WABASSO 17,128		17,866	34,059	36,014	ORR	8,765	12,214	15,053	21,331
	103,765	91,883	176,797	162,668	PROCTOR	58,446	58,484	98,218	101,576
<b>RENVILLE</b>					TOWER 3,733		3,171	6,811	6,135
BIRD ISLAND	3,723	3,704	5,804	5,502	VIRGINIA 239,517		248,678	405,617	413,547
BUFFALO LAKE	34,226	39,698	72,382	81,543	HOYT LAKES	924	924	1,608	1,855
MORTON 1,860		1,860	3,334	3,393	DULUTH	4,300,251	4,520,088	5,993,647	5,918,513
OLIVIA 108,378		130,979	158,729	188,360		5,130,916	5,353,051	7,290,300	7,297,173
RENVILLE 101,707		100,889	241,783	236,258	<b>SCOTT</b>				
SACRED HEART	868	868	2,514	2,301	BELLE PLAINE	192,284	188,681	248,060	233,027
	250,762	277,998	484,546	517,357	JORDAN	104,195	35,211	143,579	49,106
<b>RICE</b>					PRIOR LAKE	145,790	141,471	170,261	159,015
DUNDAS 153,767		143,660	213,229	210,460	SAVAGE 1,053,506		1,086,465	1,195,742	1,241,976
FARIBAULT 756,023		928,211	773,374	909,257	SHAKOPEE 975,773		497,860	1,020,161	509,540
NORTHFIELD 307,891		411,200	360,799	451,925	NEW PRAGUE	86,081	75,040	124,005	104,384
	1,217,681	1,483,071	1,347,402	1,571,642		2,557,629	2,024,728	2,901,808	2,297,048
<b>ROCK</b>					<b>SHERBURNE</b>				
HILLS 1,861		1,861	1,935	1,683	HAVEN TWP	17,694	35,752	12,514	26,460
LUVERNE 184,165		194,396	241,311	214,953	BECKER 533,596		539,625	580,248	543,602
	186,026	196,257	243,246	216,636	BIG LAKE	154,162	278,053	216,698	392,661
					ELK RIVER	426,855	588,732	596,739	794,429
					ZIMMERMAN 103,740		123,357	162,333	180,069
						1,236,047	1,565,519	1,568,532	1,937,221

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**COMPARISON OF PAYABLE 2002 AND 2003**  
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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2002	2003	2002	2003		2002	2003	2002	2003
<b>SIBLEY</b>					<b>SWIFT</b>				
ARLINGTON 20,498		21,272	31,944	32,099	CLONTARF TWP	78,904	78,904	69,421	67,770
GAYLORD 126,131		136,810	175,907	188,209	TORNING TWP	68,870	68,870	71,185	67,949
GIBBON 5,680		5,680	10,768	10,502	APPLETON	23,742	23,761	33,927	36,335
HENDERSON 13,095		13,248	24,123	24,640	BENSON	152,612	22,915	178,024	25,955
WINTHROP 52,787		57,155	78,033	83,614	MURDOCK	8,495	8,185	14,377	13,954
	218,191	234,165	320,775	339,064		332,623	202,635	366,934	211,963
<b>STEARNS</b>					<b>TODD</b>				
WAKEFIELD TWP	91,930	91,435	92,426	88,840	BROWERVILLE	18,051	18,091	29,954	29,272
ALBANY 156,127		184,194	218,375	255,197	CLARISSA	9,330	8,131	16,817	14,343
AVON 134,298		145,381	208,421	228,331	LONG PRAIRIE	103,715	107,226	171,505	171,585
BELGRADE 4,420		4,213	8,033	7,509	OSAKIS	11,919	12,912	20,628	21,952
BROOTEN 24,203		25,315	37,672	38,837	STAPLES	2,206	8,743	4,029	14,620
COLD SPRING	47,081	50,627	64,134	68,314		145,221	155,103	242,933	251,772
FREEPORT 3,999		4,347	4,437	5,312	<b>TRAVERSE</b>				
HOLDINGFORD 3,225		10,040	6,683	20,513	WHEATON	2,020	2,245	3,446	4,143
KIMBALL 12,713		14,184	26,707	30,498		2,020	2,245	3,446	4,143
MEIRE GROVE	8,093	8,278	10,328	11,369	<b>WABASHA</b>				
MELROSE 25,131		22,221	28,491	27,687	ELGIN	14,598	27,054	20,794	40,995
PAYNESVILLE 50,303		40,447	70,420	54,378	KELLOGG	2,038	2,057	2,379	2,468
RICHMOND 17,151		20,553	22,293	28,099	MAZEPPA	7,340	7,967	8,882	10,438
ST JOSEPH	13,606	14,362	16,071	17,845	PLAINVIEW	27,418	45,242	40,444	65,512
ST MARTIN	11,675	12,169	16,154	16,511	WABASHA	104,205	116,186	133,942	145,237
SAUK CENTRE	289,263	321,463	454,201	482,767	LAKE CITY	130,562	126,707	136,706	131,828
WAITE PARK	945,999	1,056,605	1,313,387	1,469,452		286,161	325,213	343,147	396,478
EDEN VALLEY	2,454	3,250	3,659	4,965	<b>WADENA</b>				
SARTELL 9,933		0	13,950	0	MENAHGA 4,865		4,883	9,240	8,851
ST CLOUD	1,811,750	1,901,072	2,195,784	2,275,653	SEBEKA 18,387		19,144	34,850	33,157
	3,663,354	3,930,156	4,811,626	5,132,077	VERNDALE	6,762	7,036	14,760	14,840
<b>STEELE</b>					STAPLES	2,156	2,396	4,369	4,406
MEDFORD 22,865		27,594	38,123	45,243	WADENA	111,098	110,016	192,651	186,465
OWATONNA 378,535		424,562	421,616	476,367		143,268	143,475	255,870	247,719
BLOOMING PRAIRIE	4,758	3,823	6,270	5,329	<b>WASECA</b>				
	406,158	455,979	466,009	526,939	WALDORF	1,080	1,187	1,722	1,841
<b>STEVENS</b>					WASECA	95,514	106,795	146,107	149,449
CHOKIO 1,967		2,178	2,008	2,539		96,594	107,982	147,829	151,290
MORRIS 116,805		125,832	146,623	180,224					
	118,772	128,010	148,631	182,763					



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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2002	2003	2002	2003		2002	2003	2002	2003
<b>WASHINGTON</b>					<b>WRIGHT</b>				
MAY TWP	337,304	0	299,383	0	ALBERTVILLE	80,610	85,855	106,507	101,701
NEW SCANDIA TWP	255,184	0	284,773	0	ANNANDALE	209,337	253,822	242,496	269,442
STILLWATER TWP	60,484	0	58,169	0	BUFFALO	798,301	896,718	773,993	867,637
AFTON 2,791		2,912	2,634	2,630	COKATO	85,330	106,316	96,685	121,583
BAYPORT 96,739		119,774	131,734	132,081	DELANO	148,948	174,570	167,519	198,179
FOREST LAKE	623,675	623,371	602,976	582,557	HOWARD LAKE	95,552	108,658	109,334	119,493
HUGO 163,476		253,641	163,643	252,505	MAPLE LAKE	60,265	116,108	71,187	134,798
MAHTOMEDI 317,100		309,918	356,065	325,289	MONTICELLO 524,936		520,359	765,666	715,270
NEWPORT 274,648		241,320	361,190	314,006	MONTRORSE	14,435	65,813	18,497	80,003
ST PAUL PARK	268,405	299,452	300,031	331,523	ST MICHAEL	147,838	153,817	175,794	170,175
LANDFALL 29,523		59,808	34,710	112,262	ROCKFORD	260,483	292,209	371,845	386,774
STILLWATER 1,276,611		1,659,880	1,539,326	1,945,261		2,426,035	2,774,245	2,899,523	3,165,055
COTTAGE GROVE	152,993	451,501	188,904	551,452	<b>YELLOW MEDICINE</b>				
WOODBURY 165,732		150,959	183,451	171,209	CANBY	18,188	29,258	37,184	58,111
OAKDALE 1,902,211		2,123,409	1,958,280	2,249,065	GRANITE FALLS	74,895	23,708	107,891	33,312
	5,926,876	6,295,945	6,465,269	6,969,840		93,083	52,966	145,075	91,423
<b>WATONWAN</b>					<b>STATEWIDE TOTAL</b>				
BUTTERFIELD 2,711		2,707	4,683	4,922		193,636,255	211,255,746	248,098,586	270,780,409
MADELIA 27,211		25,297	53,053	45,973					
	29,922	28,004	57,736	50,895					
<b>WILKIN</b>									
BRECKENRIDGE 63,383		64,481	66,775	66,246					
	63,383	64,481	66,775	66,246					
<b>WINONA</b>									
GOODVIEW 55,837		56,651	71,500	65,800					
LEWISTON 33,461		38,034	41,347	46,240					
ST CHARLES	54,041	74,310	65,789	85,983					
STOCKTON 3,754		3,751	4,975	4,735					
WINONA 496,433		505,829	494,214	484,124					
	643,526	678,575	677,825	686,882					

**TABLE 28**  
**2002 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
AITKIN	247,166	92,823,026	67,662,236	160,485,262	501,146,074	547,764,964	1,048,911,038
ANOKA	68,511	131,029,400	83,129,500	214,158,900	5,085,414,000	12,540,524,700	17,625,938,700
BECKER	491,339	262,428,300	126,988,300	389,416,600	548,091,600	880,136,500	1,428,228,100
BELTRAMI	330,211	98,781,300	67,721,300	166,502,600	340,333,800	807,069,100	1,147,402,900
BENTON	218,166	190,161,200	143,939,300	334,100,500	257,986,700	1,029,805,500	1,287,792,200
BIG STONE	296,028	205,047,400	24,538,890	229,586,290	29,653,500	75,791,910	105,445,410
BLUE EARTH	438,167	782,387,700	159,935,900	942,323,600	545,869,500	1,702,569,024	2,248,438,524
BROWN	370,605	609,510,400	110,312,700	719,823,100	161,332,100	664,062,100	825,394,200
CARLTON	161,396	66,128,643	55,228,931	121,357,574	292,834,257	902,415,569	1,195,249,826
CARVER	175,534	299,778,100	177,101,500	476,879,600	1,179,384,500	3,998,435,700	5,177,820,200
CASS	245,054	97,083,002	45,372,598	142,455,600	1,252,075,598	1,307,380,202	2,559,455,800
CHIPPEWA	349,525	446,689,986	62,175,838	508,865,824	42,367,914	263,809,862	306,177,776
CHISAGO	186,236	211,642,600	211,219,300	422,861,900	564,229,900	1,680,964,100	2,245,194,000
CLAY	607,322	459,208,700	96,350,000	555,558,700	201,445,600	1,280,777,800	1,482,223,400
CLEARWATER	300,399	90,621,700	58,938,700	149,560,400	42,730,900	157,849,400	200,580,300
COOK	2,146	2,120,325	1,637,598	3,757,923	342,794,473	366,201,997	708,996,470
COTTONWOOD	391,532	592,755,500	74,408,600	667,164,100	27,903,700	212,991,400	240,895,100
CROW WING	166,202	104,371,605	74,125,028	178,496,633	2,247,651,095	2,541,705,222	4,789,356,317
DAKOTA	215,765	400,260,300	174,124,500	574,384,800	6,307,493,665	19,048,052,200	25,355,545,865
DODGE	265,189	463,080,500	116,877,700	579,958,200	92,929,900	491,761,700	584,691,600
DOUGLAS	336,551	245,491,000	123,050,400	368,541,400	670,184,000	1,292,088,600	1,962,272,600
FARIBAUT	439,036	729,858,700	87,041,100	816,899,800	38,283,100	282,140,400	320,423,500
FILLMORE	506,193	584,567,800	149,682,900	734,250,700	114,017,200	421,342,900	535,360,100
FREEBORN	420,225	681,349,500	119,960,800	801,310,300	124,701,500	830,268,500	954,970,000
GOODHUE	426,565	669,036,700	251,915,800	920,952,500	491,362,000	1,867,708,800	2,359,070,800
GRANT	338,149	285,284,300	40,105,021	325,389,321	32,214,000	111,965,679	144,179,679
HENNEPIN	65,771	240,190,700	118,048,300	358,239,000	24,426,157,500	62,905,577,225	87,331,734,725
HOUSTON	307,323	279,835,400	70,187,800	350,023,200	124,750,400	490,864,300	615,614,700
HUBBARD	153,693	86,337,900	51,293,400	137,631,300	612,303,600	733,607,200	1,345,910,800
ISANTI	219,329	193,135,100	228,395,000	421,530,100	306,163,700	978,391,600	1,284,555,300
ITASCA	111,205	38,631,368	47,786,157	86,417,525	809,992,193	1,654,433,343	2,464,425,536
JACKSON	426,787	696,637,400	97,133,000	793,770,400	31,625,200	196,391,600	228,016,800

**TABLE 28**  
**2002 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	208,990	116,415,000	104,595,000	221,010,000	135,285,100	334,926,200	470,211,300
KANDIYOHI	433,413	524,740,300	125,359,840	650,100,140	492,152,500	1,130,988,360	1,623,140,860
KITTSOON	587,582	227,297,900	29,911,900	257,209,800	10,898,900	98,905,800	109,804,700
KOOCHICHING	130,444	35,327,950	25,241,400	60,569,350	160,434,750	327,554,600	487,989,350
LAC QUI PARLE	451,687	401,141,000	48,540,690	449,681,690	18,373,900	98,832,010	117,205,910
LAKE	2,025	914,400	535,500	1,449,900	301,084,200	385,331,850	686,416,050
LAKE OF THE WOODS	134,937	28,817,900	13,491,100	42,309,000	66,712,700	116,515,900	183,228,600
LE SUEUR	256,772	424,289,800	141,766,000	566,055,800	318,266,700	799,291,900	1,117,558,600
LINCOLN	322,268	207,103,700	48,605,440	255,709,140	14,639,500	107,294,060	121,933,560
LYON	421,562	493,364,900	97,208,600	590,573,500	102,372,400	714,067,800	816,440,200
MCLEOD	287,279	466,437,700	125,969,100	592,406,800	248,552,900	1,075,865,700	1,324,418,600
MAHNOMEN	240,160	94,664,500	27,130,400	121,794,900	23,852,400	89,730,700	113,583,100
MARSHALL	922,923	371,078,600	64,074,400	435,153,000	21,896,500	124,482,000	146,378,500
MARTIN	436,518	823,104,700	117,430,100	940,534,800	71,745,900	515,394,100	587,140,000
MEEKER	347,677	408,488,800	131,577,750	540,066,550	210,634,700	580,836,850	791,471,550
MILLE LACS	153,185	114,631,500	71,288,474	185,919,974	287,166,600	613,977,126	901,143,726
MORRISON	554,951	326,124,900	228,075,900	554,200,800	261,074,700	775,272,000	1,036,346,700
MOWER	429,695	749,673,300	128,412,800	878,086,100	140,576,400	925,348,900	1,065,925,300
MURRAY	432,113	538,279,800	65,102,900	603,382,700	42,183,800	157,502,300	199,686,100
NICOLLET	260,758	538,715,800	101,849,600	640,565,400	186,909,100	1,003,799,400	1,190,708,500
NOBLES	437,640	658,717,900	83,688,000	742,405,900	100,754,900	377,757,500	478,512,400
NORMAN	536,033	316,596,000	35,412,100	352,008,100	12,595,600	90,887,300	103,482,900
OLMSTED	357,396	493,464,100	288,971,900	782,436,000	1,001,372,100	5,750,030,500	6,751,402,600
OTTER TAIL	1,055,721	632,745,800	292,558,700	925,304,500	1,015,130,000	1,787,158,000	2,802,288,000
PENNINGTON	368,280	97,911,600	39,041,800	136,953,400	26,178,300	245,541,500	271,719,800
PINE	363,099	191,278,400	139,524,300	330,802,700	427,886,000	611,561,800	1,039,447,800
PIPESTONE	286,509	302,236,800	60,691,500	362,928,300	30,235,400	174,609,400	204,844,800
POLK	1,175,117	703,117,500	109,044,700	812,162,200	117,792,100	620,834,300	738,626,400
POPE	381,797	248,008,400	70,900,800	318,909,200	112,432,300	271,022,400	383,454,700
RAMSEY	436	15,290,700	3,561,400	18,852,100	4,055,261,600	24,391,095,900	28,446,357,500
RED LAKE	260,202	79,768,800	19,841,300	99,610,100	6,170,700	48,715,700	54,886,400
REDWOOD	540,768	834,310,300	84,867,239	919,177,539	45,176,400	284,444,261	329,620,661

**TABLE 28**  
**2002 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	604,175	957,273,400	105,518,300	1,062,791,700	61,470,800	299,216,600	360,687,400
RICE	276,900	527,385,900	149,235,300	676,621,200	505,483,300	1,986,741,200	2,492,224,500
ROCK	297,218	445,260,900	59,868,850	505,129,750	29,711,100	193,840,050	223,551,150
ROSEAU	693,819	184,721,300	79,686,900	264,408,200	58,177,900	293,781,900	351,959,800
ST LOUIS	164,745	52,561,600	56,209,550	108,771,150	2,023,876,400	5,991,632,950	8,015,509,350
SCOTT	142,364	364,468,800	212,726,900	577,195,700	1,401,546,400	5,362,485,300	6,764,031,700
SHERBURNE	225,393	204,264,020	291,602,748	495,866,768	963,515,460	3,123,206,752	4,086,722,212
SIBLEY	358,504	619,258,800	121,225,800	740,484,600	70,420,300	291,064,300	361,484,600
STEARNS	734,980	659,385,500	396,504,000	1,055,889,500	1,159,567,300	4,491,579,600	5,651,146,900
STEELE	251,219	446,297,500	99,010,261	545,307,761	281,098,100	1,213,798,139	1,494,896,239
STEVENS	334,857	303,149,900	42,924,800	346,074,700	33,675,400	186,019,000	219,694,400
SWIFT	446,611	413,285,800	54,646,357	467,932,157	26,087,200	205,601,743	231,688,943
TODD	504,363	235,537,900	149,974,300	385,512,200	183,513,700	427,437,600	610,951,300
TRAVERSE	353,328	327,327,900	25,931,300	353,259,200	11,238,400	50,325,400	61,563,800
WABASHA	295,866	356,869,800	132,537,100	489,406,900	169,958,100	601,684,700	771,642,800
WADENA	215,954	85,988,900	57,409,300	143,398,200	81,360,300	257,909,100	339,269,400
WASECA	254,191	490,697,700	84,864,800	575,562,500	128,186,600	454,168,000	582,354,600
WASHINGTON	105,687	261,268,400	218,257,600	479,526,000	3,609,357,400	11,820,004,600	15,429,362,000
WATONWAN	267,618	421,947,600	59,001,500	480,949,100	39,563,700	182,930,700	222,494,400
WILKIN	456,894	448,712,000	37,140,470	485,852,470	25,781,100	117,868,530	143,649,630
WINONA	318,495	354,268,400	137,714,500	491,982,900	337,386,100	1,546,362,300	1,883,748,400
WRIGHT	339,838	503,630,700	390,778,100	894,408,800	1,290,526,000	4,117,500,200	5,408,026,200
YELLOW MEDICINE	461,563	480,174,000	78,442,274	558,616,274	26,460,500	170,751,026	197,211,526
STATEWIDE TOTAL	30,159,839	30,944,061,025	9,281,869,740	40,225,930,765	70,429,183,779	210,280,334,904	280,709,518,683

**TABLE 28**  
**2002 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY**  
**REAL AND PERSONAL - PART B**

<b>TAXABLE MARKET VALUE TOTALS</b>			
<b>COUNTY</b>	<b>REAL</b>	<b>PERSONAL</b>	<b>REAL &amp; PERSONAL</b>
AITKIN	1,209,396,300	7,154,800	1,216,551,100
ANOKA	17,840,097,600	199,678,900	18,039,776,500
BECKER	1,817,644,700	11,680,500	1,829,325,200
BELTRAMI	1,313,905,500	42,273,400	1,356,178,900
BENTON	1,621,892,700	27,074,500	1,648,967,200
BIG STONE	335,031,700	3,739,700	338,771,400
BLUE EARTH	3,190,762,124	50,073,200	3,240,835,324
BROWN	1,545,217,300	5,336,800	1,550,554,100
CARLTON	1,316,607,400	46,440,300	1,363,047,700
CARVER	5,654,699,800	38,387,100	5,693,086,900
CASS	2,701,911,400	57,025,800	2,758,937,200
CHIPPEWA	815,043,600	15,221,500	830,265,100
CHISAGO	2,668,055,900	41,241,900	2,709,297,800
CLAY	2,037,782,100	19,322,300	2,057,104,400
CLEARWATER	350,140,700	33,630,400	383,771,100
COOK	712,754,393	15,286,900	728,041,293
COTTONWOOD	908,059,200	27,614,500	935,673,700
CROW WING	4,967,852,950	34,601,300	5,002,454,250
DAKOTA	25,929,930,665	267,987,400	26,197,918,065
DODGE	1,164,649,800	9,680,700	1,174,330,500
DOUGLAS	2,330,814,000	16,590,400	2,347,404,400
FARIBAULT	1,137,323,300	7,566,400	1,144,889,700
FILLMORE	1,269,610,800	11,741,500	1,281,352,300
FREEBORN	1,756,280,300	62,574,500	1,818,854,800
GOODHUE	3,280,023,300	29,551,200	3,309,574,500
GRANT	469,569,000	7,545,900	477,114,900
HENNEPIN	87,689,973,725	1,023,850,810	88,713,824,535
HOUSTON	965,637,900	12,351,200	977,989,100
HUBBARD	1,483,542,100	25,336,100	1,508,878,200
ISANTI	1,706,085,400	15,750,800	1,721,836,200
ITASCA	2,550,843,061	78,986,000	2,629,829,061
JACKSON	1,021,787,200	14,474,900	1,036,262,100

**TABLE 28**  
**2002 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY**  
**REAL AND PERSONAL - PART B**

<u>COUNTY</u>	<u>TAXABLE MARKET VALUE TOTALS</u>		
	<u>REAL</u>	<u>PERSONAL</u>	<u>REAL &amp; PERSONAL</u>
KANABEC	691,221,300	2,441,900	693,663,200
KANDIYOHI	2,273,241,000	31,221,400	2,304,462,400
KITTSOON	367,014,500	48,673,600	415,688,100
KOOCHICHING	548,558,700	10,644,200	559,202,900
LAC QUI PARLE	566,887,600	6,114,300	573,001,900
LAKE	687,865,950	7,963,200	695,829,150
LAKE OF THE WOODS	225,537,600	1,731,200	227,268,800
LE SUEUR	1,683,614,400	16,280,300	1,699,894,700
LINCOLN	377,642,700	28,089,200	405,731,900
LYON	1,407,013,700	29,009,300	1,436,023,000
MCLEOD	1,916,825,400	7,179,100	1,924,004,500
MAHNOMEN	235,378,000	3,352,600	238,730,600
MARSHALL	581,531,500	54,949,400	636,480,900
MARTIN	1,527,674,800	40,170,000	1,567,844,800
MEEKER	1,331,538,100	12,988,400	1,344,526,500
MILLE LACS	1,087,063,700	12,659,800	1,099,723,500
MORRISON	1,590,547,500	26,512,100	1,617,059,600
MOWER	1,944,011,400	47,140,800	1,991,152,200
MURRAY	803,068,800	18,671,800	821,740,600
NICOLLET	1,831,273,900	26,639,900	1,857,913,800
NOBLES	1,220,918,300	6,663,000	1,227,581,300
NORMAN	455,491,000	3,336,300	458,827,300
OLMSTED	7,533,838,600	39,217,700	7,573,056,300
OTTER TAIL	3,727,592,500	37,606,400	3,765,198,900
PENNINGTON	408,673,200	28,277,400	436,950,600
PINE	1,370,250,500	22,110,900	1,392,361,400
PIPESTONE	567,773,100	14,312,300	582,085,400
POLK	1,550,788,600	41,299,100	1,592,087,700
POPE	702,363,900	14,309,400	716,673,300
RAMSEY	28,465,209,600	440,181,500	28,905,391,100
RED LAKE	154,496,500	19,310,500	173,807,000
REDWOOD	1,248,798,200	6,068,600	1,254,866,800

**TABLE 28**  
**2002 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY**  
**REAL AND PERSONAL - PART B**

<b>COUNTY</b>	<b>TAXABLE MARKET VALUE TOTALS</b>		
	<b>REAL</b>	<b>PERSONAL</b>	<b>REAL &amp; PERSONAL</b>
RENVILLE	1,423,479,100	29,354,700	1,452,833,800
RICE	3,168,845,700	38,044,100	3,206,889,800
ROCK	728,680,900	3,445,800	732,126,700
ROSEAU	616,368,000	9,410,700	625,778,700
ST. LOUIS	8,124,280,500	190,223,300	8,314,503,800
SCOTT	7,341,227,400	50,715,900	7,391,943,300
SHERBURNE	4,582,588,980	55,272,900	4,637,861,880
SIBLEY	1,101,969,200	23,651,500	1,125,620,700
STEARNS	6,707,036,400	67,737,400	6,774,773,800
STEELE	2,040,204,000	19,272,700	2,059,476,700
STEVENS	565,769,100	34,114,300	599,883,400
SWIFT	699,621,100	31,159,300	730,780,400
TODD	996,463,500	11,077,700	1,007,541,200
TRAVERSE	414,823,000	22,936,300	437,759,300
WABASHA	1,261,049,700	10,344,400	1,271,394,100
WADENA	482,667,600	13,464,500	496,132,100
WASECA	1,157,917,100	29,736,300	1,187,653,400
WASHINGTON	15,908,888,000	160,030,800	16,068,918,800
WATONWAN	703,443,500	6,962,200	710,405,700
WILKIN	629,502,100	5,169,200	634,671,300
WINONA	2,375,731,300	20,777,200	2,396,508,500
WRIGHT	6,302,435,000	56,886,200	6,359,321,200
YELLOW MEDICINE	755,827,800	9,175,000	765,002,800
STATEWIDE TOTAL	320,935,449,448	4,263,859,610	325,199,309,058

# Total Taxable Market Value of Real and Personal Property By Use Class for Assessment Year 2002

Total Taxable Market Value = \$325,205,340,827

Real Property

Personal Property

 Agricultural \$50,598,590,610
  Non-Agricultural \$270,342,890,607

 Personal Property \$4,263,859,610

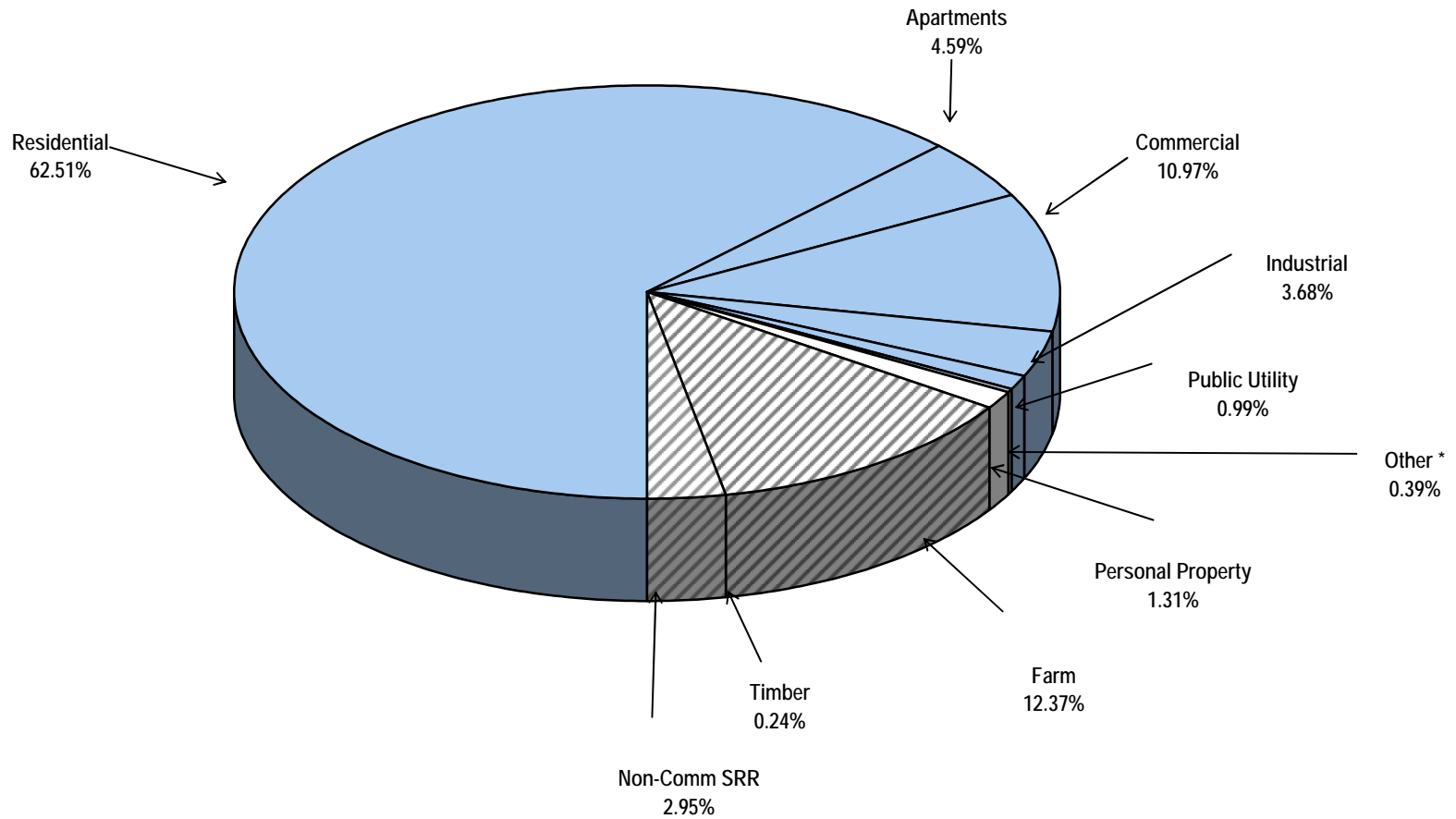


Figure 1

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



**TABLE 29**  
**2002 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
<b><u>AITKIN</u></b>								
CITY	441,272	156,100	55,500	5,034,900	45,503,491	7,281,280	7,189,453	369,320
TOWN	134,958,569	24,968,500	48,127,900	485,367,680	383,530,391	13,170,540	1,888,199	7,317,280
TOTAL	135,399,841	25,124,600	48,183,400	490,402,580	429,033,882	20,451,820	9,077,652	7,686,600
<b><u>ANOKA</u></b>								
CITY	107,574,386	39,485,600	177,900	11,167,260	12,897,340,600	541,681,480	828,629,499	17,001,880
TOWN	57,692,654	9,422,800	214,200	11,433,600	661,016,400	30,318,860	1,442,320	0
TOTAL	165,267,040	48,908,400	392,100	22,600,860	13,558,357,000	572,000,340	830,071,819	17,001,880
<b><u>BECKER</u></b>								
CITY	932,537	1,918,700	0	38,643,660	245,023,407	32,947,080	19,285,926	686,600
TOWN	314,755,337	71,827,500	25,509,300	330,033,140	520,115,086	40,715,600	1,383,613	30,684,880
TOTAL	315,687,874	73,746,200	25,509,300	368,676,800	765,138,493	73,662,680	20,669,539	31,371,480
<b><u>BELTRAMI</u></b>								
CITY	2,603,946	143,000	440,700	3,076,000	177,213,222	26,460,560	32,122,820	717,300
TOWN	145,236,121	18,564,000	20,259,700	116,933,140	534,583,380	43,952,540	4,732,920	18,540,900
TOTAL	147,840,067	18,707,000	20,700,400	120,009,140	711,796,602	70,413,100	36,855,740	19,258,200
<b><u>BENTON</u></b>								
CITY	2,782,110	2,027,700	54,700	40,300	515,432,800	37,820,460	115,268,545	309,040
TOWN	297,470,111	31,842,500	3,186,000	10,971,000	323,719,860	27,022,660	1,295,080	2,217,000
TOTAL	300,252,221	33,870,200	3,240,700	11,011,300	839,152,660	64,843,120	116,563,625	2,526,040
<b><u>BIG STONE</u></b>								
CITY	2,027,064	451,900	0	795,600	50,236,244	5,160,800	1,924,947	0
TOWN	169,402,602	57,731,600	0	15,182,400	13,440,600	3,851,960	16,933	471,520
TOTAL	171,429,666	58,183,500	0	15,978,000	63,676,844	9,012,760	1,941,880	471,520
<b><u>BLUE EARTH</u></b>								
CITY	3,956,091	3,675,900	0	193,200	1,002,466,582	87,923,300	125,396,373	509,580
TOWN	704,105,531	230,686,700	0	6,217,400	430,534,900	40,843,200	1,545,467	187,700
TOTAL	708,061,622	234,362,600	0	6,410,600	1,433,001,482	128,766,500	126,941,840	697,280
<b><u>BROWN</u></b>								
CITY	3,375,918	2,594,400	0	0	529,030,577	25,663,920	20,542,446	241,360
TOWN	540,572,404	173,302,600	0	0	86,275,700	8,681,240	83,653	102,400
TOTAL	543,948,322	175,897,000	0	0	615,306,277	34,345,160	20,626,099	343,760
<b><u>CARLTON</u></b>								
CITY	3,506,881	498,400	1,510,000	1,164,100	382,967,233	25,818,520	20,783,640	993,620
TOWN	108,347,333	9,030,200	27,432,400	51,314,600	444,695,859	27,804,720	776,520	1,557,340
TOTAL	111,854,214	9,528,600	28,942,400	52,478,700	827,663,092	53,623,240	21,560,160	2,550,960
<b><u>CARVER</u></b>								
CITY	21,703,694	21,045,100	0	5,873,640	3,694,485,360	168,872,560	118,316,011	2,414,560
TOWN	380,458,582	53,683,100	0	3,821,900	482,654,860	30,293,800	86,080	2,573,760
TOTAL	402,162,276	74,728,200	0	9,695,540	4,177,140,220	199,166,360	118,402,091	4,988,320
<b><u>CASS</u></b>								
CITY	2,772,272	256,900	1,677,500	250,008,780	268,274,218	24,642,220	11,404,020	39,126,040
TOWN	119,850,268	19,605,700	51,586,900	901,844,220	735,671,991	51,306,420	1,848,746	78,078,860
TOTAL	122,622,540	19,862,600	53,264,400	1,151,853,000	1,003,946,209	75,948,640	13,252,766	117,204,900

**TABLE 29**  
**2002 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
<b><u>CHIPPEWA</u></b>								
CITY	1,806,418	1,549,900	0	10,000	159,465,434	13,389,840	9,977,674	0
TOWN	355,904,563	149,675,600	0	244,100	48,175,722	6,123,280	42,400	0
TOTAL	357,710,981	151,225,500	0	254,100	207,641,156	19,513,120	10,020,074	0
<b><u>CHISAGO</u></b>								
CITY	49,125,676	10,034,100	155,400	8,482,700	904,931,500	65,250,620	44,920,132	2,220,140
TOWN	328,235,732	35,489,700	0	47,207,000	923,141,680	54,411,880	2,522,279	4,970,360
TOTAL	377,361,408	45,523,800	155,400	55,689,700	1,828,073,180	119,662,500	47,442,411	7,190,500
<b><u>CLAY</u></b>								
CITY	2,489,728	4,406,000	0	0	911,323,242	44,523,000	80,366,612	893,840
TOWN	389,564,611	159,136,100	173,800	3,373,500	207,269,700	12,768,460	33,440	295,620
TOTAL	392,054,339	163,542,100	173,800	3,373,500	1,118,592,942	57,291,460	80,400,052	1,189,460
<b><u>CLEARWATER</u></b>								
CITY	829,299	152,700	6,800	30,300	27,985,055	3,606,960	3,186,520	10,640
TOWN	130,980,657	17,608,500	7,133,800	20,818,700	60,165,222	5,290,960	114,800	577,100
TOTAL	131,809,956	17,761,200	7,140,600	20,849,000	88,150,277	8,897,920	3,301,320	587,740
<b><u>COOK</u></b>								
CITY	0	0	25,000	5,897,500	48,128,700	4,564,460	2,613,933	7,081,560
TOWN	3,680,627	78,200	7,793,400	386,351,060	191,562,780	8,496,620	1,642,320	22,035,180
TOTAL	3,680,627	78,200	7,818,400	392,248,560	239,691,480	13,061,080	4,256,253	29,116,740
<b><u>COTTONWOOD</u></b>								
CITY	1,757,066	1,263,000	0	287,600	140,718,912	14,493,080	5,756,100	0
TOWN	454,222,236	209,934,700	0	76,600	21,861,956	6,557,360	1,259,267	0
TOTAL	455,979,302	211,197,700	0	364,200	162,580,868	21,050,440	7,015,367	0
<b><u>CROW WING</u></b>								
CITY	8,452,761	2,560,300	19,453,700	666,364,360	1,090,594,453	121,359,740	51,936,100	49,266,820
TOWN	155,208,127	12,303,500	68,205,500	941,462,320	1,085,819,469	72,343,620	3,414,879	64,489,520
TOTAL	163,660,888	14,863,800	87,659,200	1,607,826,680	2,176,413,922	193,703,360	55,350,979	113,756,340
<b><u>DAKOTA</u></b>								
CITY	48,980,154	61,424,000	0	2,955,700	18,281,818,880	790,018,620	1,460,417,152	9,002,720
TOWN	379,531,264	84,451,900	0	1,058,400	727,590,560	48,447,860	2,597,333	10,198,820
TOTAL	428,511,418	145,875,900	0	4,014,100	19,009,409,440	838,466,480	1,463,014,485	19,201,540
<b><u>DODGE</u></b>								
CITY	3,359,354	1,161,100	0	0	306,775,222	14,973,140	11,504,400	5,600
TOWN	448,103,800	127,344,600	0	0	182,973,800	14,611,060	138,000	319,200
TOTAL	451,463,154	128,505,700	0	0	489,749,022	29,584,200	11,642,400	324,800
<b><u>DOUGLAS</u></b>								
CITY	4,572,362	1,213,700	0	7,854,400	299,274,420	41,791,140	52,014,978	1,334,700
TOWN	311,524,466	51,475,000	1,640,000	361,871,360	834,346,560	54,867,320	3,646,593	26,482,820
TOTAL	316,096,828	52,688,700	1,640,000	369,725,760	1,133,620,980	96,658,460	55,661,571	27,817,520
<b><u>FARIBAULT</u></b>								
CITY	5,215,138	1,763,600	0	0	181,837,856	13,146,600	5,781,554	480
TOWN	542,065,917	267,866,700	0	1,733,300	45,416,600	9,993,020	0	303,600
TOTAL	547,281,055	269,630,300	0	1,733,300	227,254,456	23,139,620	5,781,554	304,080

**TABLE 29**  
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**PART A**

COUNTY	FARM			RESIDENTIAL				
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RESIDENTIAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
<b><u>FILLMORE</u></b>								
CITY	21,504,500	5,197,400	0	1,033,900	291,148,300	25,391,800	16,295,065	1,838,900
TOWN	563,325,920	144,253,000	700,700	10,128,700	94,110,944	20,536,020	1,000	673,640
TOTAL	584,830,420	149,450,400	700,700	11,162,600	385,259,244	45,927,820	16,296,065	2,512,540
<b><u>FREEBORN</u></b>								
CITY	2,393,191	2,396,100	0	600	551,364,225	30,137,420	21,965,405	658,960
TOWN	595,074,881	201,463,600	0	340,400	170,307,318	14,108,760	114,986	506,900
TOTAL	597,468,072	203,859,700	0	341,000	721,671,543	44,246,180	22,080,391	1,165,860
<b><u>GOODHUE</u></b>								
CITY	16,583,411	9,471,300	200,300	4,015,300	1,024,631,180	79,344,340	63,395,634	4,828,060
TOWN	750,873,789	144,045,100	2,611,500	13,445,300	436,540,240	33,307,640	1,053,545	3,570,420
TOTAL	767,457,200	153,516,400	2,811,800	17,460,600	1,461,171,420	112,651,980	64,449,179	8,398,480
<b><u>GRANT</u></b>								
CITY	3,747,171	933,500	0	313,900	52,758,722	5,100,920	2,933,033	133,900
TOWN	236,691,637	84,052,500	0	17,702,800	39,562,400	5,197,120	16,240	999,400
TOTAL	240,438,808	84,986,000	0	18,016,700	92,321,122	10,298,040	2,949,273	1,133,300
<b><u>HENNEPIN</u></b>								
CITY	204,508,817	124,025,800	0	72,246,680	56,589,384,318	3,603,402,040	6,528,702,945	12,988,240
TOWN	23,052,456	6,452,100	0	0	163,819,380	6,131,860	0	0
TOTAL	227,561,273	130,477,900	0	72,246,680	56,753,203,698	3,609,533,900	6,528,702,945	12,988,240
<b><u>HOUSTON</u></b>								
CITY	3,291,119	734,100	0	4,692,340	328,156,600	22,094,780	14,440,386	77,280
TOWN	310,262,063	35,763,600	263,400	10,418,400	163,488,844	15,934,300	49,373	1,275,920
TOTAL	313,553,182	36,497,700	263,400	15,110,740	491,645,444	38,029,080	14,489,759	1,353,200
<b><u>HUBBARD</u></b>								
CITY	645,610	737,800	255,000	5,886,500	79,070,956	12,611,380	10,749,952	659,540
TOWN	108,630,744	27,625,000	50,207,500	444,332,740	543,680,738	35,485,780	1,084,440	49,433,560
TOTAL	109,276,354	28,362,800	50,462,500	450,219,240	622,751,694	48,097,160	11,834,392	50,093,100
<b><u>ISANTI</u></b>								
CITY	490,181	961,100	0	2,000	288,564,520	24,813,880	26,190,986	0
TOWN	377,116,725	42,984,100	1,721,600	33,979,300	739,953,171	39,539,980	456,213	3,874,740
TOTAL	377,606,906	43,945,200	1,721,600	33,981,300	1,028,517,691	64,353,860	26,647,199	3,874,740
<b><u>ITASCA</u></b>								
CITY	617,408	1,076,800	3,051,100	20,253,620	443,195,483	40,321,040	32,448,164	688,580
TOWN	80,676,735	4,067,400	103,974,800	399,825,720	878,297,494	43,226,200	633,613	32,411,520
TOTAL	81,294,143	5,144,200	107,025,900	420,079,340	1,321,492,977	83,547,240	33,081,777	33,100,100
<b><u>JACKSON</u></b>								
CITY	2,438,245	1,071,400	0	0	111,484,867	7,656,060	5,021,299	171,640
TOWN	546,226,294	244,052,500	0	3,738,000	37,002,000	9,479,620	90,600	130,160
TOTAL	548,664,539	245,123,900	0	3,738,000	148,486,867	17,135,680	5,111,899	301,800
<b><u>KANABEC</u></b>								
CITY	2,772,837	364,300	0	147,100	73,609,700	8,352,340	12,703,460	40,320
TOWN	195,633,646	22,277,000	5,965,000	54,741,700	247,343,700	28,461,120	398,400	1,424,480
TOTAL	198,406,483	22,641,300	5,965,000	54,888,800	320,953,400	36,813,460	13,101,860	1,464,800

**TABLE 29**  
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**PART A**

COUNTY	FARM			RESIDENTIAL				
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RESIDENTIAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
<b><u>KANDIYOHI</u></b>								
CITY	4,076,164	3,492,600	0	6,335,140	547,288,886	42,155,700	52,880,479	1,426,380
TOWN	475,996,935	166,616,500	953,700	158,475,380	546,192,600	43,779,480	1,473,266	7,153,380
TOTAL	480,073,099	170,109,100	953,700	164,810,520	1,093,481,486	85,935,180	54,353,745	8,579,760
<b><u>KITTSOON</u></b>								
CITY	1,819,637	424,400	0	115,600	35,112,000	3,820,180	3,083,079	2,240
TOWN	144,012,240	110,980,900	327,900	4,905,400	7,603,800	2,698,280	0	114,460
TOTAL	145,831,877	111,405,300	327,900	5,021,000	42,715,800	6,518,460	3,083,079	116,700
<b><u>KOOCHICHING</u></b>								
CITY	633,491	126,500	28,800	408,400	136,753,275	14,709,520	5,893,152	236,300
TOWN	51,488,858	8,334,300	49,858,100	49,852,700	132,209,133	5,787,440	0	2,226,000
TOTAL	52,122,349	8,460,800	49,886,900	50,261,100	268,962,408	20,496,960	5,893,152	2,462,300
<b><u>LAC QUI PARLE</u></b>								
CITY	626,300	498,100	0	50,400	55,628,499	4,438,860	2,238,713	0
TOWN	328,220,022	120,417,300	0	249,900	26,518,067	5,199,760	0	131,840
TOTAL	328,846,322	120,915,400	0	300,300	82,146,566	9,638,620	2,238,713	131,840
<b><u>LAKE</u></b>								
CITY	0	0	0	5,513,800	124,410,244	14,117,300	4,760,367	0
TOWN	1,340,591	109,900	17,698,800	200,205,120	213,279,811	28,396,960	120,800	20,778,720
TOTAL	1,340,591	109,900	17,698,800	205,718,920	337,690,055	42,514,260	4,881,167	20,778,720
<b><u>LAKE OF THE WOODS</u></b>								
CITY	241,646	281,000	18,200	333,500	17,030,700	2,125,100	675,607	0
TOWN	34,429,491	7,359,300	10,573,600	50,516,040	66,779,133	3,134,040	858,260	11,837,540
TOTAL	34,671,137	7,640,300	10,591,800	50,849,540	83,809,833	5,259,140	1,533,867	11,837,540
<b><u>LE SUEUR</u></b>								
CITY	2,142,037	1,755,700	0	9,880,700	449,270,740	32,534,260	19,568,673	795,580
TOWN	474,783,568	87,385,300	0	59,894,620	392,367,580	31,323,300	652,400	4,885,380
TOTAL	476,925,605	89,141,000	0	69,775,320	841,638,320	63,857,560	20,221,073	5,680,960
<b><u>LINCOLN</u></b>								
CITY	2,596,818	479,800	0	145,200	50,224,623	4,782,940	1,833,300	214,720
TOWN	182,663,281	70,007,800	0	6,934,600	18,323,933	4,196,980	0	86,960
TOTAL	185,260,099	70,487,600	0	7,079,800	68,548,556	8,979,920	1,833,300	301,680
<b><u>LYON</u></b>								
CITY	2,425,154	2,694,000	0	33,000	429,971,811	33,535,760	47,050,259	184,480
TOWN	433,337,592	152,130,700	0	130,600	89,236,044	9,974,600	296,466	0
TOTAL	435,762,746	154,824,700	0	163,600	519,207,855	43,510,360	47,346,725	184,480
<b><u>MCLEOD</u></b>								
CITY	1,337,119	1,692,000	0	0	743,485,267	30,357,420	58,950,166	923,920
TOWN	489,834,676	99,559,600	0	1,079,200	262,814,880	15,616,000	30,000	317,680
TOTAL	491,171,795	101,251,600	0	1,079,200	1,006,300,147	45,973,420	58,980,166	1,241,600
<b><u>MAHNOMEN</u></b>								
CITY	326,709	133,400	0	0	26,416,700	2,234,620	2,055,514	0
TOWN	91,880,689	29,460,200	2,990,500	16,295,000	27,235,900	3,696,540	0	697,500
TOTAL	92,207,398	29,593,600	2,990,500	16,295,000	53,652,600	5,931,160	2,055,514	697,500

**TABLE 29**  
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**PART A**

COUNTY	FARM			RESIDENTIAL				
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RESIDENTIAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
<b><u>MARSHALL</u></b>								
CITY	947,846	1,145,400	0	0	62,874,711	4,192,260	3,372,820	0
TOWN	268,720,205	164,372,700	1,803,000	4,640,300	25,571,100	3,237,500	20,800	65,680
TOTAL	269,668,051	165,518,100	1,803,000	4,640,300	88,445,811	7,429,760	3,393,620	65,680
<b><u>MARTIN</u></b>								
CITY	7,950,764	7,318,600	0	441,600	332,526,334	21,054,080	15,589,734	13,440
TOWN	598,591,539	326,688,500	0	1,033,600	57,316,100	14,039,920	22,640	714,740
TOTAL	606,542,303	334,007,100	0	1,475,200	389,842,434	35,094,000	15,612,374	728,180
<b><u>MEEKER</u></b>								
CITY	2,382,172	1,793,700	0	400	252,794,944	21,889,360	11,303,619	0
TOWN	422,684,041	113,274,600	0	80,094,180	321,147,544	33,339,920	46,880	647,100
TOTAL	425,066,213	115,068,300	0	80,094,580	573,942,488	55,229,280	11,350,499	647,100
<b><u>MILLE LACS</u></b>								
CITY	1,569,491	326,300	0	11,492,500	212,278,000	24,183,580	19,223,393	1,773,380
TOWN	167,598,883	16,451,100	2,661,500	127,890,700	375,097,300	43,298,000	579,440	9,458,880
TOTAL	169,168,374	16,777,400	2,661,500	139,383,200	587,375,300	67,481,580	19,802,833	11,232,260
<b><u>MORRISON</u></b>								
CITY	18,309,917	927,400	0	310,600	263,967,378	23,588,320	28,047,086	0
TOWN	493,330,424	41,677,100	5,855,900	159,208,340	398,100,304	23,739,160	191,000	5,694,160
TOTAL	511,640,341	42,604,500	5,855,900	159,518,940	662,067,682	47,327,480	28,238,086	5,694,160
<b><u>MOWER</u></b>								
CITY	6,679,581	2,289,700	0	380,800	692,883,164	34,106,700	35,295,913	292,000
TOWN	655,193,750	213,946,900	0	12,300	146,366,400	4,249,380	415,200	924,100
TOTAL	661,873,331	216,236,600	0	393,100	839,249,564	38,356,080	35,711,113	1,216,100
<b><u>MURRAY</u></b>								
CITY	2,862,645	736,900	0	153,600	78,437,689	5,680,840	3,718,806	10,640
TOWN	402,114,919	197,680,200	0	32,019,540	48,246,256	4,810,020	0	272,800
TOTAL	404,977,564	198,417,100	0	32,173,140	126,683,945	10,490,860	3,718,806	283,440
<b><u>NICOLLET</u></b>								
CITY	4,306,717	3,848,400	1,200	0	746,760,740	43,064,760	52,053,953	0
TOWN	514,997,572	117,426,700	625,000	2,238,000	148,859,900	11,606,120	0	1,024,640
TOTAL	519,304,289	121,275,100	626,200	2,238,000	895,620,640	54,670,880	52,053,953	1,024,640
<b><u>NOBLES</u></b>								
CITY	3,636,499	2,284,600	0	446,200	273,613,522	24,512,260	19,810,632	538,080
TOWN	493,221,920	243,348,100	0	107,300	41,253,600	7,394,640	66,933	0
TOTAL	496,858,419	245,632,700	0	553,500	314,867,122	31,906,900	19,877,565	538,080
<b><u>NORMAN</u></b>								
CITY	364,691	289,200	0	0	55,639,678	4,262,840	3,247,912	0
TOWN	221,454,403	129,932,600	163,700	36,200	17,624,500	4,058,960	126,266	47,200
TOTAL	221,819,094	130,221,800	163,700	36,200	73,264,178	8,321,800	3,374,178	47,200
<b><u>OLMSTED</u></b>								
CITY	7,284,869	10,605,400	0	1,502,640	3,873,467,680	285,212,100	326,188,218	259,360
TOWN	654,191,378	110,380,000	0	1,320,900	936,543,820	62,479,080	4,275,825	94,320
TOTAL	661,476,247	120,985,400	0	2,823,540	4,810,011,500	347,691,180	330,464,043	353,680

**TABLE 29**  
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COUNTY	FARM			RESIDENTIAL				
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RESIDENTIAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
<b><u>OTTER TAIL</u></b>								
CITY	11,082,628	2,689,400	133,800	19,167,600	540,638,291	54,681,240	59,046,614	1,961,240
TOWN	740,520,775	171,070,900	28,931,600	800,679,820	888,868,322	64,452,840	3,440,251	46,168,740
TOTAL	751,603,403	173,760,300	29,065,400	819,847,420	1,429,506,613	119,134,080	62,486,865	48,129,980
<b><u>PENNINGTON</u></b>								
CITY	93,154	160,100	0	93,000	135,410,867	9,189,280	10,323,100	0
TOWN	101,831,196	34,877,300	104,200	178,700	62,684,300	4,223,900	108,333	121,440
TOTAL	101,924,350	35,037,400	104,200	271,700	198,095,167	13,413,180	10,431,433	121,440
<b><u>PINE</u></b>								
CITY	29,405,984	3,520,000	386,000	7,419,800	181,523,721	22,104,400	19,156,686	1,282,160
TOWN	264,116,840	33,783,800	7,963,600	240,121,400	398,732,020	38,996,300	1,788,159	4,268,620
TOTAL	293,522,824	37,303,800	8,349,600	247,541,200	580,255,741	61,100,700	20,944,845	5,550,780
<b><u>PIPESTONE</u></b>								
CITY	6,490,300	891,400	0	74,700	111,132,322	10,468,680	5,311,172	44,200
TOWN	230,951,517	124,609,800	0	36,900	18,452,400	3,215,300	0	0
TOTAL	237,441,817	125,501,200	0	111,600	129,584,722	13,683,980	5,311,172	44,200
<b><u>POLK</u></b>								
CITY	2,772,294	4,131,700	0	7,200	355,134,376	25,855,900	23,907,785	179,520
TOWN	467,376,898	337,915,300	0	57,681,600	133,248,913	12,085,160	46,293	185,360
TOTAL	470,149,192	342,047,000	0	57,688,800	488,383,289	37,941,060	23,954,078	364,880
<b><u>POPE</u></b>								
CITY	623,899	677,900	0	4,926,800	107,857,056	12,513,640	7,379,046	2,222,260
TOWN	245,878,159	71,775,600	136,200	73,496,400	120,081,200	11,439,280	53,333	4,201,640
TOTAL	246,502,058	72,453,500	136,200	78,423,200	227,938,256	23,952,920	7,432,379	6,423,900
<b><u>RAMSEY</u></b>								
CITY	2,836,908	12,929,700	0	7,792,460	17,964,634,547	1,024,970,920	2,440,308,247	1,640,320
TOWN	0	3,085,800	0	1,128,800	725,205,580	32,323,320	3,600,000	0
TOTAL	2,836,908	16,015,500	0	8,921,260	18,689,840,127	1,057,294,240	2,443,908,247	1,640,320
<b><u>RED LAKE</u></b>								
CITY	1,605,753	430,600	0	0	28,460,722	1,321,180	1,805,733	17,900
TOWN	71,733,247	25,852,300	392,800	0	9,696,800	1,280,440	0	59,300
TOTAL	73,339,000	26,282,900	392,800	0	38,157,522	2,601,620	1,805,733	77,200
<b><u>REDWOOD</u></b>								
CITY	4,409,966	3,080,000	0	0	200,780,993	12,010,980	10,777,673	234,960
TOWN	610,828,227	300,953,200	0	51,700	37,959,300	6,751,480	53,533	775,120
TOTAL	615,238,193	304,033,200	0	51,700	238,740,293	18,762,460	10,831,206	1,010,080
<b><u>RENVILLE</u></b>								
CITY	3,968,666	8,432,200	0	0	181,283,478	10,784,020	10,403,021	0
TOWN	764,955,683	285,543,500	0	1,346,700	48,892,000	9,505,980	39,040	624,240
TOTAL	768,924,349	293,975,700	0	1,346,700	230,175,478	20,290,000	10,442,061	624,240
<b><u>RICE</u></b>								
CITY	6,493,527	5,331,600	0	0	1,276,716,400	74,511,140	85,879,305	177,760
TOWN	543,114,665	121,699,000	0	35,327,500	659,735,620	39,366,320	270,600	1,918,100
TOTAL	549,608,192	127,030,600	0	35,327,500	1,936,452,020	113,877,460	86,149,905	2,095,860

**TABLE 29**  
**2002 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
<b><u>ROCK</u></b>								
CITY	4,048,720	1,287,900	0	0	133,058,856	8,692,540	8,419,373	102,400
TOWN	307,023,502	192,812,200	0	0	26,804,000	5,802,660	505,933	177,520
TOTAL	311,072,222	194,100,100	0	0	159,862,856	14,495,200	8,925,306	279,920
<b><u>ROSEAU</u></b>								
CITY	657,209	275,300	0	72,000	101,663,000	8,635,460	9,483,293	53,600
TOWN	212,524,685	50,980,500	1,819,900	13,200,600	135,919,500	10,755,080	1,692,826	681,720
TOTAL	213,181,894	51,255,800	1,819,900	13,272,600	237,582,500	19,390,540	11,176,119	735,320
<b><u>ST. LOUIS</u></b>								
CITY	7,674,901	686,900	20,314,500	9,713,140	3,480,179,873	322,700,540	250,690,474	645,820
TOWN	95,842,416	4,591,800	139,169,700	734,077,520	1,835,264,013	106,007,180	2,639,091	43,465,100
TOTAL	103,517,317	5,278,700	159,484,200	743,790,660	5,315,443,886	428,707,720	253,329,565	44,110,920
<b><u>SCOTT</u></b>								
CITY	32,274,975	37,097,300	0	9,816,940	4,233,012,760	227,370,140	124,547,620	2,243,640
TOWN	445,952,691	61,882,900	0	4,860,500	1,189,373,560	90,744,640	5,933,973	3,453,880
TOTAL	478,227,666	98,980,200	0	14,677,440	5,422,386,320	318,114,780	130,481,593	5,697,520
<b><u>SHERBURNE</u></b>								
CITY	53,448,167	12,887,800	0	6,156,400	1,343,485,920	96,249,840	100,770,473	2,423,240
TOWN	391,375,770	38,197,000	0	45,129,860	1,369,947,660	79,050,300	493,133	1,691,380
TOTAL	444,823,937	51,084,800	0	51,286,260	2,713,433,580	175,300,140	101,263,606	4,114,620
<b><u>SIBLEY</u></b>								
CITY	2,127,890	1,833,600	0	0	183,847,267	9,711,840	4,871,932	60,400
TOWN	576,765,079	159,776,000	0	726,200	112,856,400	12,338,820	616,466	53,400
TOTAL	578,892,969	161,609,600	0	726,200	296,703,667	22,050,660	5,488,398	113,800
<b><u>STEARNS</u></b>								
CITY	67,554,685	14,269,100	0	11,866,600	2,697,165,513	153,360,580	286,780,133	3,265,200
TOWN	872,320,581	101,793,700	0	189,830,620	1,139,492,480	49,625,600	5,563,800	11,065,180
TOTAL	939,875,266	116,062,800	0	201,697,220	3,836,657,993	202,986,180	292,343,933	14,330,380
<b><u>STEELE</u></b>								
CITY	1,285,964	5,492,000	0	0	914,619,411	43,105,940	50,062,099	183,200
TOWN	437,681,839	100,913,300	0	4,827,300	180,551,780	15,055,160	691,413	756,640
TOTAL	438,967,803	106,405,300	0	4,827,300	1,095,171,191	58,161,100	50,753,512	939,840
<b><u>STEVENS</u></b>								
CITY	2,083,874	722,900	0	0	110,571,758	13,240,180	7,290,034	0
TOWN	244,323,160	98,987,400	0	1,089,600	41,389,700	4,581,160	0	85,920
TOTAL	246,407,034	99,710,300	0	1,089,600	151,961,458	17,821,340	7,290,034	85,920
<b><u>SWIFT</u></b>								
CITY	3,002,930	797,800	0	0	109,522,889	9,243,300	6,862,005	28,640
TOWN	323,329,572	140,852,000	0	293,300	28,728,300	6,292,080	126,533	21,040
TOTAL	326,332,502	141,649,800	0	293,300	138,251,189	15,535,380	6,988,538	49,680
<b><u>TODD</u></b>								
CITY	2,098,719	258,000	0	4,044,500	141,438,021	15,003,780	10,035,592	1,616,480
TOWN	347,945,433	35,256,300	5,818,300	128,642,900	226,750,476	18,344,420	108,480	5,846,340
TOTAL	350,044,152	35,514,300	5,818,300	132,687,400	368,188,497	33,348,200	10,144,072	7,462,820

**TABLE 29**  
**2002 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
<b><u>TRAVERSE</u></b>								
CITY	1,227,899	355,100	0	0	29,370,445	3,169,900	1,643,200	0
TOWN	213,125,805	138,586,600	0	5,894,000	7,632,333	2,681,900	0	201,520
TOTAL	214,353,704	138,941,700	0	5,894,000	37,002,778	5,851,800	1,643,200	201,520
<b><u>WABASHA</u></b>								
CITY	6,820,574	3,068,800	39,000	7,785,100	381,493,882	31,894,820	12,935,052	547,440
TOWN	423,968,996	55,565,200	777,300	19,972,540	207,717,200	24,182,740	365,793	2,235,820
TOTAL	430,789,570	58,634,000	816,300	27,757,640	589,211,082	56,077,560	13,300,845	2,783,260
<b><u>WADENA</u></b>								
CITY	1,652,791	282,400	0	1,891,800	125,284,611	12,684,760	10,922,554	46,720
TOWN	125,457,933	16,017,200	14,088,200	24,486,500	88,642,989	9,319,540	0	900,620
TOTAL	127,110,724	16,299,600	14,088,200	26,378,300	213,927,600	22,004,300	10,922,554	947,340
<b><u>WASECA</u></b>								
CITY	649,437	830,700	0	0	300,171,256	20,951,640	17,111,840	111,100
TOWN	446,608,607	127,484,700	0	4,980,200	156,135,367	10,892,500	295,000	325,240
TOTAL	447,258,044	128,315,400	0	4,980,200	456,306,623	31,844,140	17,406,840	436,340
<b><u>WASHINGTON</u></b>								
CITY	198,818,397	96,543,300	2,104,200	33,713,500	10,926,453,360	589,240,500	531,005,772	15,730,900
TOWN	154,519,936	29,656,400	4,245,500	36,591,080	1,340,948,800	97,776,880	142,000	2,903,740
TOTAL	353,338,333	126,199,700	6,349,700	70,304,580	12,267,402,160	687,017,380	531,147,772	18,634,640
<b><u>WATONWAN</u></b>								
CITY	1,102,280	596,700	0	0	130,931,555	8,570,880	5,610,260	0
TOWN	353,439,820	125,818,200	0	1,634,400	32,645,256	4,402,320	0	251,440
TOTAL	354,542,100	126,414,900	0	1,634,400	163,576,811	12,973,200	5,610,260	251,440
<b><u>WILKIN</u></b>								
CITY	2,371,155	2,689,200	0	0	80,808,356	6,681,540	4,367,407	3,840
TOWN	265,294,051	215,529,900	0	0	23,300,400	3,199,100	0	159,920
TOTAL	267,665,206	218,219,100	0	0	104,108,756	9,880,640	4,367,407	163,760
<b><u>WINONA</u></b>								
CITY	9,894,947	3,062,500	0	1,370,100	1,041,547,576	81,519,740	88,541,046	579,040
TOWN	417,444,786	61,597,600	1,514,700	8,971,400	319,807,600	30,418,800	2,647,199	2,353,260
TOTAL	427,339,733	64,660,100	1,514,700	10,341,500	1,361,355,176	111,938,540	91,188,245	2,932,300
<b><u>WRIGHT</u></b>								
CITY	77,594,143	33,251,300	0	13,037,400	2,611,611,749	225,966,740	138,379,800	12,319,780
TOWN	689,610,936	93,993,300	0	223,319,880	1,283,464,720	75,392,520	3,534,126	8,353,380
TOTAL	767,205,079	127,244,600	0	236,357,280	3,895,076,469	301,359,260	141,913,926	20,673,160
<b><u>YELLOW MEDICINE</u></b>								
CITY	3,866,519	705,500	0	0	103,301,355	8,712,180	4,433,431	0
TOWN	397,138,307	156,979,900	0	120,200	37,477,533	8,080,740	20,800	130,240
TOTAL	401,004,826	157,685,400	0	120,200	140,778,888	16,792,920	4,454,231	130,240
<b><u>STATE TOTAL</u></b>								
CITY	1,159,816,139	607,163,500	50,089,300	1,292,965,060	161,718,145,050	9,802,292,360	14,830,088,331	208,663,500
TOWN	29,642,524,491	8,819,044,500	725,181,100	8,301,806,520	29,645,763,532	2,117,921,920	78,361,536	576,313,540
TOTAL	30,802,340,630	9,426,208,000	775,270,400	9,594,771,580	191,363,908,582	11,920,214,280	14,908,449,867	784,977,040



**TABLE 29**  
**2002 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
<b><u>AITKIN</u></b>									
CITY	20,555,833	5,778,466	2,000	0	367,500	0	92,735,115	1,176,200	93,911,315
TOWN	11,850,035	845,300	2,129,600	0	2,507,100	54,800	1,116,715,894	5,978,600	1,122,694,494
TOTAL	32,405,868	6,623,766	2,131,600	0	2,874,600	54,800	1,209,451,009	7,154,800	1,216,605,809
<b><u>ANOKA</u></b>									
CITY	1,548,170,032	1,006,905,396	24,491,696	0	23,757,566	0	17,046,383,295	192,966,900	17,239,350,195
TOWN	19,274,066	1,246,267	1,759,267	0	0	0	793,820,434	6,712,000	800,532,434
TOTAL	1,567,444,098	1,008,151,663	26,250,963	0	23,757,566	0	17,840,203,729	199,678,900	18,039,882,629
<b><u>BECKER</u></b>									
CITY	90,685,933	15,803,733	416,599	0	2,003,000	0	448,347,175	4,662,200	453,009,375
TOWN	20,917,464	3,426,500	5,152,633	0	4,825,666	0	1,369,346,719	7,018,300	1,376,365,019
TOTAL	111,603,397	19,230,233	5,569,232	0	6,828,666	0	1,817,693,894	11,680,500	1,829,374,394
<b><u>BELTRAMI</u></b>									
CITY	116,911,433	3,671,500	10,224,600	0	1,355,433	0	374,940,514	10,960,200	385,900,714
TOWN	23,852,934	4,777,900	6,503,500	0	1,107,200	0	939,044,235	31,313,200	970,357,435
TOTAL	140,764,367	8,449,400	16,728,100	0	2,462,633	0	1,313,984,749	42,273,400	1,356,258,149
<b><u>BENTON</u></b>									
CITY	112,738,433	81,638,466	7,837,433	0	4,101,600	0	880,051,587	12,026,700	892,078,287
TOWN	33,403,000	2,823,533	6,000,599	0	1,973,100	0	741,924,443	15,047,800	756,972,243
TOTAL	146,141,433	84,461,999	13,838,032	0	6,074,700	0	1,621,976,030	27,074,500	1,649,050,530
<b><u>BIG STONE</u></b>									
CITY	7,286,300	633,700	985,699	0	639,700	0	70,141,954	2,679,200	72,821,154
TOWN	721,733	241,933	1,566,000	0	2,087,100	212,100	264,926,481	1,060,500	265,986,981
TOTAL	8,008,033	875,633	2,551,699	0	2,726,800	212,100	335,068,435	3,739,700	338,808,135
<b><u>BLUE EARTH</u></b>									
CITY	400,986,667	73,008,567	31,326,633	0	2,554,000	0	1,731,996,893	20,568,900	1,752,565,793
TOWN	28,526,598	6,441,933	7,466,498	0	2,355,000	0	1,458,910,927	29,504,300	1,488,415,227
TOTAL	429,513,265	79,450,500	38,793,131	0	4,909,000	0	3,190,907,820	50,073,200	3,240,981,020
<b><u>BROWN</u></b>									
CITY	92,591,033	41,083,999	72,067	0	879,766	0	716,075,486	2,329,500	718,404,986
TOWN	10,103,566	7,123,567	1,503,399	0	1,436,300	0	829,184,829	3,007,300	832,192,129
TOTAL	102,694,599	48,207,566	1,575,466	0	2,316,066	0	1,545,260,315	5,336,800	1,550,597,115
<b><u>CARLTON</u></b>									
CITY	63,389,567	84,203,766	8,198,866	0	2,923,300	0	595,957,893	13,827,400	609,785,293
TOWN	9,495,198	1,702,667	33,810,865	0	4,754,833	0	720,722,535	32,612,900	753,335,435
TOTAL	72,884,765	85,906,433	42,009,731	0	7,678,133	0	1,316,680,428	46,440,300	1,363,120,728
<b><u>CARVER</u></b>									
CITY	352,378,231	279,398,865	1,393,232	0	745,533	5,100	4,666,631,886	32,550,700	4,699,182,586
TOWN	15,417,297	7,617,066	11,249,465	0	262,700	0	988,118,610	5,836,400	993,955,010
TOTAL	367,795,528	287,015,931	12,642,697	0	1,008,233	5,100	5,654,750,496	38,387,100	5,693,137,596
<b><u>CASS</u></b>									
CITY	72,497,364	0	176,466	0	593,700	0	671,429,480	7,338,200	678,767,680
TOWN	53,476,101	349,733	13,191,764	0	3,734,100	0	2,030,544,803	49,687,600	2,080,232,403
TOTAL	125,973,465	349,733	13,368,230	0	4,327,800	0	2,701,974,283	57,025,800	2,759,000,083

**TABLE 29**  
**2002 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
<b>CHIPPEWA</b>									
CITY	34,511,101	11,353,466	10,536,767	0	561,700	0	243,162,300	4,501,300	247,663,600
TOWN	4,907,233	2,697,834	2,020,799	0	2,178,200	0	571,969,731	10,720,200	582,689,931
TOTAL	39,418,334	14,051,300	12,557,566	0	2,739,900	0	815,132,031	15,221,500	830,353,531
<b>CHISAGO</b>									
CITY	124,221,366	19,501,800	5,850,133	0	264,400	514,000	1,235,471,967	19,641,100	1,255,113,067
TOWN	16,926,367	1,666,400	17,769,900	0	86,133	191,300	1,432,618,731	21,600,800	1,454,219,531
TOTAL	141,147,733	21,168,200	23,620,033	0	350,533	705,300	2,668,090,698	41,241,900	2,709,332,598
<b>CLAY</b>									
CITY	163,442,667	34,429,500	200,833	0	5,775,633	0	1,247,851,055	11,356,100	1,259,207,155
TOWN	7,996,431	1,422,033	1,195,132	0	6,778,300	0	790,007,127	7,966,200	797,973,327
TOTAL	171,439,098	35,851,533	1,395,965	0	12,553,933	0	2,037,858,182	19,322,300	2,057,180,482
<b>CLEARWATER</b>									
CITY	9,216,766	1,456,900	300,000	0	501,100	0	47,283,040	493,300	47,776,340
TOWN	1,924,929	0	57,275,800	0	985,100	0	302,875,568	33,137,100	336,012,668
TOTAL	11,141,695	1,456,900	57,575,800	0	1,486,200	0	350,158,608	33,630,400	383,789,008
<b>COOK</b>									
CITY	14,440,217	0	0	0	0	0	82,751,370	86,700	82,838,070
TOWN	7,854,366	0	297,900	0	217,033	0	630,009,486	15,200,200	645,209,686
TOTAL	22,294,583	0	297,900	0	217,033	0	712,760,856	15,286,900	728,047,756
<b>COTTONWOOD</b>									
CITY	24,290,167	10,968,900	34,800	0	414,500	0	199,984,125	1,696,000	201,680,125
TOWN	1,530,832	10,637,566	1,512,398	0	506,000	0	708,098,915	25,918,500	734,017,415
TOTAL	25,820,999	21,606,466	1,547,198	0	920,500	0	908,083,040	27,614,500	935,697,540
<b>CROW WING</b>									
CITY	450,455,968	18,727,899	4,329,132	10,000	3,794,600	0	2,487,305,833	17,440,500	2,504,746,333
TOWN	61,108,199	6,287,133	8,602,064	34,700	1,382,600	0	2,480,661,631	17,160,800	2,497,822,431
TOTAL	511,564,167	25,015,032	12,931,196	44,700	5,177,200	0	4,967,967,464	34,601,300	5,002,568,764
<b>DAKOTA</b>									
CITY	2,934,397,230	835,553,132	197,004,732	0	15,206,700	0	24,636,779,020	244,735,400	24,881,514,420
TOWN	23,866,000	10,121,665	3,736,966	0	1,648,200	0	1,293,248,968	23,252,000	1,316,500,968
TOTAL	2,958,263,230	845,674,797	200,741,698	0	16,854,900	0	25,930,027,988	267,987,400	26,198,015,388
<b>DODGE</b>									
CITY	30,033,700	15,358,600	814,532	0	294,933	0	384,280,581	4,819,100	389,099,681
TOWN	5,067,199	662,300	653,932	0	539,966	0	780,413,857	4,861,600	785,275,457
TOTAL	35,100,899	16,020,900	1,468,464	0	834,899	0	1,164,694,438	9,680,700	1,174,375,138
<b>DOUGLAS</b>									
CITY	189,226,701	25,044,167	4,731,300	0	934,900	0	627,992,768	7,445,700	635,438,468
TOWN	49,545,532	929,100	5,748,366	0	1,026,900	0	1,703,104,017	9,144,700	1,712,248,717
TOTAL	238,772,233	25,973,267	10,479,666	0	1,961,800	0	2,331,096,785	16,590,400	2,347,687,185
<b>FARIBAULT</b>									
CITY	25,756,666	27,116,033	893,933	0	631,200	0	262,143,060	4,005,600	266,148,660
TOWN	908,399	3,312,366	2,335,898	0	1,276,000	0	875,211,800	3,560,800	878,772,600
TOTAL	26,665,065	30,428,399	3,229,831	0	1,907,200	0	1,137,354,860	7,566,400	1,144,921,260

**TABLE 29**  
**2002 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
<b>FILLMORE</b>									
CITY	51,824,133	11,459,766	440,233	0	0	0	426,133,997	4,412,000	430,545,997
TOWN	7,099,265	95,600	2,617,565	0	0	0	843,542,354	7,329,500	850,871,854
TOTAL	58,923,398	11,555,366	3,057,798	0	0	0	1,269,676,351	11,741,500	1,281,417,851
<b>FREEBORN</b>									
CITY	87,750,934	39,261,299	3,506,133	0	925,333	0	740,359,600	14,788,900	755,148,500
TOWN	4,435,229	5,728,232	21,622,500	0	2,297,166	0	1,015,999,972	47,785,600	1,063,785,572
TOTAL	92,186,163	44,989,531	25,128,633	0	3,222,499	0	1,756,359,572	62,574,500	1,818,934,072
<b>GOODHUE</b>									
CITY	196,745,333	81,637,566	389,204,766	0	2,193,100	0	1,872,250,290	23,445,500	1,895,695,790
TOWN	18,834,532	1,472,566	1,276,399	0	799,033	0	1,407,830,064	6,105,700	1,413,935,764
TOTAL	215,579,865	83,110,132	390,481,165	0	2,992,133	0	3,280,080,354	29,551,200	3,309,631,554
<b>GRANT</b>									
CITY	13,713,133	0	142,633	0	676,000	0	80,452,912	3,151,300	83,604,212
TOWN	2,090,465	0	901,799	0	1,944,000	0	389,158,361	4,394,600	393,552,961
TOTAL	15,803,598	0	1,044,432	0	2,620,000	0	469,611,273	7,545,900	477,157,173
<b>HENNEPIN</b>									
CITY	14,414,874,728	5,515,530,731	286,425,298	0	74,602,700	0	87,426,692,297	1,022,071,810	88,448,764,107
TOWN	33,295,300	29,061,267	1,698,200	0	169,300	0	263,679,863	1,779,000	265,458,863
TOTAL	14,448,170,028	5,544,591,998	288,123,498	0	74,772,000	0	87,690,372,160	1,023,850,810	88,714,222,970
<b>HOUSTON</b>									
CITY	40,270,399	3,517,167	514,233	0	238,600	0	418,027,004	4,375,200	422,402,204
TOWN	6,336,132	1,065,667	2,228,299	0	592,199	0	547,678,197	7,976,000	555,654,197
TOTAL	46,606,531	4,582,834	2,742,532	0	830,799	0	965,705,201	12,351,200	978,056,401
<b>HUBBARD</b>									
CITY	50,487,900	15,232,133	117,600	0	0	0	176,454,371	4,335,100	180,789,471
TOWN	28,264,666	11,265,500	6,287,165	0	820,600	0	1,307,118,433	21,001,000	1,328,119,433
TOTAL	78,752,566	26,497,633	6,404,765	0	820,600	0	1,483,572,804	25,336,100	1,508,908,904
<b>ISANTI</b>									
CITY	93,872,000	8,768,000	2,644,800	0	1,359,100	0	447,666,567	6,745,800	454,412,367
TOWN	13,678,934	331,233	3,445,900	0	1,411,800	0	1,258,493,696	9,005,000	1,267,498,696
TOTAL	107,550,934	9,099,233	6,090,700	0	2,770,900	0	1,706,160,263	15,750,800	1,721,911,063
<b>ITASCA</b>									
CITY	133,082,165	43,263,966	222,303,566	234,950	2,536,333	0	943,073,175	14,696,200	957,769,375
TOWN	18,039,932	10,238,101	32,022,030	120,050	4,342,833	0	1,607,876,428	64,289,800	1,672,166,228
TOTAL	151,122,097	53,502,067	254,325,596	355,000	6,879,166	0	2,550,949,603	78,986,000	2,629,935,603
<b>JACKSON</b>									
CITY	24,656,334	54,133	20,100	0	184,933	0	152,759,011	1,474,600	154,233,611
TOWN	3,064,199	17,379,900	7,263,100	0	627,400	0	869,053,773	13,000,300	882,054,073
TOTAL	27,720,533	17,434,033	7,283,200	0	812,333	0	1,021,812,784	14,474,900	1,036,287,684
<b>KANABEC</b>									
CITY	19,540,734	6,609,033	99,300	0	147,100	0	124,386,224	1,764,500	126,150,724
TOWN	9,343,433	671,900	297,033	0	324,800	0	566,882,212	677,400	567,559,612
TOTAL	28,884,167	7,280,933	396,333	0	471,900	0	691,268,436	2,441,900	693,710,336

**TABLE 29**  
**2002 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
<b><u>KANDIYOHI</u></b>									
CITY	138,604,265	33,919,266	1,508,366	0	3,733,800	0	835,421,046	6,750,500	842,171,546
TOWN	27,048,230	5,119,199	1,838,031	0	3,293,500	0	1,437,940,201	24,470,900	1,462,411,101
TOTAL	165,652,495	39,038,465	3,346,397	0	7,027,300	0	2,273,361,247	31,221,400	2,304,582,647
<b><u>KITTSO</u></b>									
CITY	7,700,333	120,600	736,066	0	718,100	0	53,652,235	3,653,500	57,305,735
TOWN	1,687,632	1,000	37,145,699	0	3,919,000	0	313,396,311	45,020,100	358,416,411
TOTAL	9,387,965	121,600	37,881,765	0	4,637,100	0	367,048,546	48,673,600	415,722,146
<b><u>KOOCHICHING</u></b>									
CITY	28,471,633	45,439,200	4,137,600	0	2,681,833	0	239,519,704	5,293,900	244,813,604
TOWN	3,017,268	262,800	1,648,600	0	4,385,500	0	309,070,699	5,350,300	314,420,999
TOTAL	31,488,901	45,702,000	5,786,200	0	7,067,333	0	548,590,403	10,644,200	559,234,603
<b><u>LAC QUI PARLE</u></b>									
CITY	6,877,968	8,032,900	285,633	0	303,300	0	78,980,673	2,986,600	81,967,273
TOWN	1,566,098	2,849,067	896,865	0	1,946,200	0	487,995,119	3,127,700	491,122,819
TOTAL	8,444,066	10,881,967	1,182,498	0	2,249,500	0	566,975,792	6,114,300	573,090,092
<b><u>LAKE</u></b>									
CITY	25,865,899	1,539,433	255,300	0	951,500	0	177,413,843	1,925,600	179,339,443
TOWN	7,550,033	7,023,534	5,932,533	0	8,036,200	0	510,473,002	6,037,600	516,510,602
TOTAL	33,415,932	8,562,967	6,187,833	0	8,987,700	0	687,886,845	7,963,200	695,850,045
<b><u>LAKE OF THE WOODS</u></b>									
CITY	9,606,200	3,844,500	234,733	0	170,900	0	34,562,086	937,900	35,499,986
TOWN	3,488,466	767,633	554,733	0	684,000	0	190,982,236	793,300	191,775,536
TOTAL	13,094,666	4,612,133	789,466	0	854,900	0	225,544,322	1,731,200	227,275,522
<b><u>LE SUEUR</u></b>									
CITY	50,664,866	35,882,800	2,320,300	0	1,450,300	0	606,265,956	5,626,200	611,892,156
TOWN	11,086,467	11,726,233	1,747,299	0	1,528,700	0	1,077,380,847	10,654,100	1,088,034,947
TOTAL	61,751,333	47,609,033	4,067,599	0	2,979,000	0	1,683,646,803	16,280,300	1,699,927,103
<b><u>LINCOLN</u></b>									
CITY	6,365,300	1,543,000	519,399	0	129,700	0	68,834,800	1,063,200	69,898,000
TOWN	3,225,332	60,200	22,561,632	0	793,200	0	308,853,918	27,026,000	335,879,918
TOTAL	9,590,632	1,603,200	23,081,031	0	922,900	0	377,688,718	28,089,200	405,777,918
<b><u>LYON</u></b>									
CITY	105,687,934	69,389,799	876,800	0	1,639,700	0	693,488,697	5,726,500	699,215,197
TOWN	5,995,596	819,933	18,369,100	0	3,267,600	0	713,558,231	23,282,800	736,841,031
TOTAL	111,683,530	70,209,732	19,245,900	0	4,907,300	0	1,407,046,928	29,009,300	1,436,056,228
<b><u>MACLEOD</u></b>									
CITY	134,796,067	60,505,000	590,499	0	407,000	0	1,033,044,458	3,576,800	1,036,621,258
TOWN	11,349,799	1,774,632	1,223,032	0	245,400	0	883,844,899	3,602,300	887,447,199
TOTAL	146,145,866	62,279,632	1,813,531	0	652,400	0	1,916,889,357	7,179,100	1,924,068,457
<b><u>MAHNOMEN</u></b>									
CITY	28,990,333	0	144,033	0	210,200	0	60,511,509	2,534,900	63,046,409
TOWN	1,088,765	0	427,400	0	1,103,600	0	174,876,094	817,700	175,693,794
TOTAL	30,079,098	0	571,433	0	1,313,800	0	235,387,603	3,352,600	238,740,203

**TABLE 29**  
**2002 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
<b>MARSHALL</b>									
CITY	11,912,368	145,133	185,900	0	785,433	0	85,561,871	3,581,200	89,143,071
TOWN	3,308,730	0	20,013,500	0	4,262,366	0	496,015,881	51,368,200	547,384,081
TOTAL	15,221,098	145,133	20,199,400	0	5,047,799	0	581,577,752	54,949,400	636,527,152
<b>MARTIN</b>									
CITY	70,317,200	18,109,965	344,533	0	967,000	0	474,633,250	4,880,500	479,513,750
TOWN	1,998,266	2,441,733	48,803,000	0	1,423,066	0	1,053,073,104	35,289,500	1,088,362,604
TOTAL	72,315,466	20,551,698	49,147,533	0	2,390,066	0	1,527,706,354	40,170,000	1,567,876,354
<b>MEEKER</b>									
CITY	35,366,633	19,120,567	283,634	0	978,400	0	345,913,429	4,655,800	350,569,229
TOWN	10,412,930	869,000	1,031,265	0	2,168,900	0	985,716,360	8,332,600	994,048,960
TOTAL	45,779,563	19,989,567	1,314,899	0	3,147,300	0	1,331,629,789	12,988,400	1,344,618,189
<b>MILLE LACS</b>									
CITY	37,217,167	8,264,067	695,533	0	0	0	317,023,411	6,099,500	323,122,911
TOWN	22,231,933	138,600	4,697,699	0	0	0	770,104,035	6,560,300	776,664,335
TOTAL	59,449,100	8,402,667	5,393,232	0	0	0	1,087,127,446	12,659,800	1,099,787,246
<b>MORRISON</b>									
CITY	67,277,768	19,097,033	3,232,200	0	2,128,000	0	426,885,702	7,595,700	434,481,402
TOWN	20,870,964	0	11,598,199	0	3,467,600	0	1,163,733,151	18,916,400	1,182,649,551
TOTAL	88,148,732	19,097,033	14,830,399	0	5,595,600	0	1,590,618,853	26,512,100	1,617,130,953
<b>MOWER</b>									
CITY	108,688,568	27,681,533	1,917,933	0	194,700	0	910,410,592	5,119,700	915,530,292
TOWN	8,222,931	163,500	3,699,633	0	456,300	0	1,033,650,394	42,021,100	1,075,671,494
TOTAL	116,911,499	27,845,033	5,617,566	0	651,000	0	1,944,060,986	47,140,800	1,991,201,786
<b>MURRAY</b>									
CITY	13,228,967	3,436,333	98,033	0	0	0	108,364,453	2,345,300	110,709,753
TOWN	2,850,598	991,766	5,739,566	0	0	0	694,725,665	16,326,500	711,052,165
TOTAL	16,079,565	4,428,099	5,837,599	0	0	0	803,090,118	18,671,800	821,761,918
<b>NICOLLET</b>									
CITY	98,098,099	77,179,033	775,266	0	0	0	1,026,088,168	6,731,800	1,032,819,968
TOWN	3,435,666	1,927,833	3,073,465	0	0	0	805,214,896	19,908,100	825,122,996
TOTAL	101,533,765	79,106,866	3,848,731	0	0	0	1,831,303,064	26,639,900	1,857,942,964
<b>NOBLES</b>									
CITY	73,417,468	27,770,632	209,866	0	787,166	0	427,026,925	3,720,700	430,747,625
TOWN	4,431,397	2,266,433	1,174,399	0	730,633	0	793,995,355	2,942,300	796,937,655
TOTAL	77,848,865	30,037,065	1,384,265	0	1,517,799	0	1,221,022,280	6,663,000	1,227,685,280
<b>NORMAN</b>									
CITY	8,849,533	0	313,633	0	924,934	0	73,892,421	1,083,300	74,975,721
TOWN	2,486,000	0	4,906,365	0	804,599	0	381,640,793	2,253,000	383,893,793
TOTAL	11,335,533	0	5,219,998	0	1,729,533	0	455,533,214	3,336,300	458,869,514
<b>OLMSTED</b>									
CITY	1,100,781,966	107,400,133	2,639,133	0	1,029,300	0	5,716,370,799	29,193,200	5,745,563,999
TOWN	31,875,098	3,161,166	12,446,666	0	803,500	0	1,817,571,753	10,024,500	1,827,596,253
TOTAL	1,132,657,064	110,561,299	15,085,799	0	1,832,800	0	7,533,942,552	39,217,700	7,573,160,252

**TABLE 29**  
**2002 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
<b>OTTER TAIL</b>									
CITY	174,974,734	30,317,000	36,341,333	0	1,665,100	0	932,698,980	24,191,400	956,890,380
TOWN	30,909,329	690,866	13,263,366	0	6,008,300	0	2,795,005,109	13,415,000	2,808,420,109
TOTAL	205,884,063	31,007,866	49,604,699	0	7,673,400	0	3,727,704,089	37,606,400	3,765,310,489
<b>PENNINGTON</b>									
CITY	32,988,833	8,128,067	528,100	0	382,400	0	197,296,901	3,716,600	201,013,501
TOWN	4,433,066	0	2,020,800	0	813,666	0	211,396,901	24,560,800	235,957,701
TOTAL	37,421,899	8,128,067	2,548,900	0	1,196,066	0	408,693,802	28,277,400	436,971,202
<b>PINE</b>									
CITY	84,953,866	6,095,867	1,685,865	0	1,779,500	0	359,313,849	10,297,300	369,611,149
TOWN	11,497,165	405,000	5,030,665	0	4,279,766	0	1,010,983,335	11,813,600	1,022,796,935
TOTAL	96,451,031	6,500,867	6,716,530	0	6,059,266	0	1,370,297,184	22,110,900	1,392,408,084
<b>PIPESTONE</b>									
CITY	21,627,000	9,108,300	2,457,000	0	688,800	5,000	168,298,874	6,502,800	174,801,674
TOWN	1,669,267	3,357,333	14,831,500	0	1,996,400	383,600	399,504,017	7,809,500	407,313,517
TOTAL	23,296,267	12,465,633	17,288,500	0	2,685,200	388,600	567,802,891	14,312,300	582,115,191
<b>POLK</b>									
CITY	74,046,401	17,500,933	917,400	0	3,211,800	0	507,665,309	12,810,100	520,475,409
TOWN	9,436,663	6,506,600	8,861,700	0	9,857,700	1,300	1,043,203,487	28,489,000	1,071,692,487
TOTAL	83,483,064	24,007,533	9,779,100	0	13,069,500	1,300	1,550,868,796	41,299,100	1,592,167,896
<b>POPE</b>									
CITY	20,972,234	5,925,900	639,599	0	602,200	0	164,340,534	8,001,000	172,341,534
TOWN	6,002,133	2,335,799	937,899	0	1,750,232	0	538,087,875	6,308,400	544,396,275
TOTAL	26,974,367	8,261,699	1,577,498	0	2,352,432	0	702,428,409	14,309,400	716,737,809
<b>RAMSEY</b>									
CITY	4,782,850,698	1,200,714,197	109,631,766	0	43,062,633	0	27,591,372,396	437,269,100	28,028,641,496
TOWN	39,526,500	65,460,067	1,703,900	0	1,917,100	0	873,951,067	2,912,400	876,863,467
TOTAL	4,822,377,198	1,266,174,264	111,335,666	0	44,979,733	0	28,465,323,463	440,181,500	28,905,504,963
<b>RED LAKE</b>									
CITY	3,882,333	219,800	470,700	0	162,800	0	38,377,521	3,240,400	41,617,921
TOWN	491,634	0	6,018,633	0	606,500	0	116,131,654	16,070,100	132,201,754
TOTAL	4,373,967	219,800	6,489,333	0	769,300	0	154,509,175	19,310,500	173,819,675
<b>REDWOOD</b>									
CITY	36,050,866	14,646,832	701,632	0	131,600	0	282,825,502	3,779,300	286,604,802
TOWN	4,355,996	2,054,366	1,566,931	0	735,100	0	966,084,953	2,289,300	968,374,253
TOTAL	40,406,862	16,701,198	2,268,563	0	866,700	0	1,248,910,455	6,068,600	1,254,979,055
<b>RENVILLE</b>									
CITY	25,423,432	23,809,499	1,681,833	0	251,300	0	266,037,449	3,988,400	270,025,849
TOWN	4,506,364	22,740,966	18,864,965	0	547,666	0	1,157,567,104	25,366,300	1,182,933,404
TOTAL	29,929,796	46,550,465	20,546,798	0	798,966	0	1,423,604,553	29,354,700	1,452,959,253
<b>RICE</b>									
CITY	244,586,899	43,761,266	3,901,600	0	2,713,700	2,300	1,744,075,497	21,038,300	1,765,113,797
TOWN	12,447,330	985,100	8,832,900	0	1,108,300	0	1,424,805,435	17,005,800	1,441,811,235
TOTAL	257,034,229	44,746,366	12,734,500	0	3,822,000	2,300	3,168,880,932	38,044,100	3,206,925,032

**TABLE 29**  
**2002 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
<b>ROCK</b>									
CITY	22,826,165	11,170,000	4,900	0	119,000	0	189,729,854	1,746,500	191,476,354
TOWN	1,392,167	1,465,600	1,749,332	0	1,268,933	0	539,001,847	1,699,300	540,701,147
TOTAL	24,218,332	12,635,600	1,754,232	0	1,387,933	0	728,731,701	3,445,800	732,177,501
<b>ROSEAU</b>									
CITY	32,461,600	14,166,200	1,222,333	0	236,966	0	168,926,961	2,792,400	171,719,361
TOWN	5,307,864	1,213,100	12,617,565	0	772,966	0	447,486,306	6,618,300	454,104,606
TOTAL	37,769,464	15,379,300	13,839,898	0	1,009,932	0	616,413,267	9,410,700	625,823,967
<b>ST. LOUIS</b>									
CITY	695,458,435	137,731,097	79,853,365	1,592,200	25,329,033	0	5,032,570,278	99,377,800	5,131,948,078
TOWN	37,456,397	20,779,693	34,860,761	507,800	37,352,800	0	3,092,014,271	90,845,500	3,182,859,771
TOTAL	732,914,832	158,510,790	114,714,126	2,100,000	62,681,833	0	8,124,584,549	190,223,300	8,314,807,849
<b>SCOTT</b>									
CITY	351,227,397	431,125,733	22,067,466	0	3,603,633	135,700	5,474,523,304	36,669,800	5,511,193,104
TOWN	43,913,433	11,930,266	6,511,200	0	2,213,700	8,000	1,866,778,743	14,046,100	1,880,824,843
TOTAL	395,140,830	443,055,999	28,578,666	0	5,817,333	143,700	7,341,302,047	50,715,900	7,392,017,947
<b>SHERBURNE</b>									
CITY	256,317,700	85,750,433	640,265,933	0	3,261,700	0	2,601,017,606	29,970,500	2,630,988,106
TOWN	44,116,465	3,216,733	5,274,933	0	3,158,800	0	1,981,652,034	25,302,400	2,006,954,434
TOTAL	300,434,165	88,967,166	645,540,866	0	6,420,500	0	4,582,669,640	55,272,900	4,637,942,540
<b>SIBLEY</b>									
CITY	17,805,032	11,969,800	954,866	0	0	0	233,182,627	2,581,100	235,763,727
TOWN	3,193,264	1,564,900	897,398	0	0	30,200	868,818,127	21,070,400	889,888,527
TOTAL	20,998,296	13,534,700	1,852,264	0	0	30,200	1,102,000,754	23,651,500	1,125,652,254
<b>STEARNS</b>									
CITY	826,019,064	189,349,034	6,058,365	0	5,144,000	0	4,260,832,274	49,782,400	4,310,614,674
TOWN	56,220,594	10,676,933	7,423,631	0	2,316,500	0	2,446,329,619	17,955,000	2,464,284,619
TOTAL	882,239,658	200,025,967	13,481,996	0	7,460,500	0	6,707,161,893	67,737,400	6,774,899,293
<b>STEELE</b>									
CITY	183,489,301	70,563,300	4,927,033	0	1,296,200	0	1,275,024,448	3,239,500	1,278,263,948
TOWN	10,715,298	3,418,533	8,853,666	0	1,801,900	0	765,266,829	16,033,200	781,300,029
TOTAL	194,204,599	73,981,833	13,780,699	0	3,098,100	0	2,040,291,277	19,272,700	2,059,563,977
<b>STEVENS</b>									
CITY	29,975,866	1,873,966	524,800	0	1,056,200	0	167,339,578	4,787,000	172,126,578
TOWN	4,271,833	0	1,074,633	0	2,676,900	0	398,480,306	29,327,300	427,807,606
TOTAL	34,247,699	1,873,966	1,599,433	0	3,733,100	0	565,819,884	34,114,300	599,934,184
<b>SWIFT</b>									
CITY	47,194,466	3,501,934	220,933	0	1,478,000	0	181,852,897	3,834,200	185,687,097
TOWN	6,246,265	4,745,033	4,091,898	0	3,104,466	0	517,830,487	27,325,100	545,155,587
TOTAL	53,440,731	8,246,967	4,312,831	0	4,582,466	0	699,683,384	31,159,300	730,842,684
<b>TODD</b>									
CITY	33,719,498	3,597,599	295,398	0	525,200	0	212,632,787	4,324,000	216,956,787
TOWN	6,511,466	160,665	4,773,797	0	3,738,700	0	783,897,277	6,753,700	790,650,977
TOTAL	40,230,964	3,758,264	5,069,195	0	4,263,900	0	996,530,064	11,077,700	1,007,607,764

**TABLE 29**  
**2002 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
<b>TRAVERSE</b>									
CITY	4,915,233	2,370,234	517,033	0	165,700	0	43,734,744	1,606,100	45,340,844
TOWN	908,266	261,200	1,346,632	0	491,900	0	371,130,156	21,330,200	392,460,356
TOTAL	5,823,499	2,631,434	1,863,665	0	657,600	0	414,864,900	22,936,300	437,801,200
<b>WABASHA</b>									
CITY	54,178,668	17,939,600	1,008,733	0	779,900	0	518,491,569	7,096,200	525,587,769
TOWN	5,699,297	0	1,324,466	0	778,500	0	742,587,852	3,248,200	745,836,052
TOTAL	59,877,965	17,939,600	2,333,199	0	1,558,400	0	1,261,079,421	10,344,400	1,271,423,821
<b>WADENA</b>									
CITY	31,589,567	8,578,100	880,733	0	1,951,600	0	195,765,636	4,824,200	200,589,836
TOWN	3,193,030	201,800	3,463,432	0	1,196,200	0	286,967,444	8,640,300	295,607,744
TOTAL	34,782,597	8,779,900	4,344,165	0	3,147,800	0	482,733,080	13,464,500	496,197,580
<b>WASECA</b>									
CITY	40,512,267	19,741,400	1,522,733	0	445,700	0	402,048,073	4,045,900	406,093,973
TOWN	4,125,266	1,939,466	1,872,633	0	1,230,700	0	755,889,679	25,690,400	781,580,079
TOTAL	44,637,533	21,680,866	3,395,366	0	1,676,400	0	1,157,937,752	29,736,300	1,187,674,052
<b>WASHINGTON</b>									
CITY	1,568,572,993	143,290,866	100,325,896	0	5,623,700	0	14,211,423,384	141,944,900	14,353,368,284
TOWN	27,145,600	426,200	552,066	0	2,648,200	0	1,697,556,402	18,085,900	1,715,642,302
TOTAL	1,595,718,593	143,717,066	100,877,962	0	8,271,900	0	15,908,979,786	160,030,800	16,069,010,586
<b>WATONWAN</b>									
CITY	19,689,000	10,894,366	39,467	0	843,400	0	178,277,908	1,869,000	180,146,908
TOWN	2,057,432	2,127,200	1,463,200	0	1,344,100	0	525,183,368	5,093,200	530,276,568
TOTAL	21,746,432	13,021,566	1,502,667	0	2,187,500	0	703,461,276	6,962,200	710,423,476
<b>WILKIN</b>									
CITY	14,672,067	0	52,166	0	1,590,200	0	113,235,931	3,028,500	116,264,431
TOWN	4,261,698	0	387,865	0	4,172,300	0	516,305,234	2,140,700	518,445,934
TOTAL	18,933,765	0	440,031	0	5,762,500	0	629,541,165	5,169,200	634,710,365
<b>WINONA</b>									
CITY	205,388,634	77,511,132	4,243,466	0	2,117,700	0	1,515,775,881	18,726,400	1,534,502,281
TOWN	10,415,862	1,310,933	1,730,166	0	1,790,900	0	860,003,206	2,050,800	862,054,006
TOTAL	215,804,496	78,822,065	5,973,632	0	3,908,600	0	2,375,779,087	20,777,200	2,396,556,287
<b>WRIGHT</b>									
CITY	364,303,898	95,206,797	254,804,466	0	3,737,800	0	3,830,213,873	37,288,200	3,867,502,073
TOWN	33,640,132	5,779,166	52,149,831	0	3,101,933	0	2,472,339,924	19,598,000	2,491,937,924
TOTAL	397,944,030	100,985,963	306,954,297	0	6,839,733	0	6,302,553,797	56,886,200	6,359,439,997
<b>YELLOW MEDICINE</b>									
CITY	18,702,067	6,335,700	393,033	0	492,100	0	146,941,885	3,707,000	150,648,885
TOWN	2,321,497	3,386,933	1,472,398	0	1,844,400	0	608,972,948	5,468,000	614,440,948
TOTAL	21,023,564	9,722,633	1,865,431	0	2,336,500	0	755,914,833	9,175,000	765,089,833
<b>STATE TOTAL</b>									
CITY	34,495,163,917	11,588,286,528	2,516,684,454	1,837,150	285,804,794	662,100	238,557,662,183	2,831,726,410	241,389,388,593
TOWN	1,180,772,338	373,147,475	716,496,178	662,550	204,942,054	881,300	82,383,819,034	1,432,133,200	83,815,952,234
TOTAL	35,675,936,255	11,961,434,003	3,233,180,632	2,499,700	490,746,848	1,543,400	320,941,481,217	4,263,859,610	325,205,340,827



**TABLE 30**  
**GREEN ACRES EFFECT ON FARM LAND MARKET VALUE**  
**TAXES PAYABLE 2003**

<b>COUNTY</b>	<b>NUMBER OF GREEN ACRES</b>	<b>FARM LAND MARKET VALUE</b>		
		<b>BEFORE GREEN ACRES REDUCTION</b>	<b>AFTER GREEN ACRES REDUCTION</b>	<b>GREEN ACRES REDUCTION</b>
AITKIN	0	107,234,000	107,234,000	0
ANOKA	43,736	380,334,300	219,447,400	160,653,700
BECKER	15,418	340,967,760	331,022,060	9,945,700
BELTRAMI	1,770	121,209,290	119,522,690	1,345,800
BENTON	0	280,852,750	280,852,750	0
BIG STONE	0	205,665,780	205,665,780	0
BLUE EARTH	2,732	795,746,900	792,763,800	2,983,100
BROWN	0	613,416,500	613,416,500	0
CARLTON	0	90,134,600	90,134,600	0
CARVER	32,270	497,461,200	388,394,200	109,067,000
CASS	0	151,182,300	151,182,300	0
CHIPPEWA	2,783	454,069,500	451,888,700	2,180,800
CHISAGO	117,596	475,888,200	276,035,600	199,496,300
CLAY	1,181	466,635,600	465,874,100	761,500
CLEARWATER	0	104,853,416	104,853,416	0
COOK	0	2,617,700	2,617,700	0
COTTONWOOD	0	596,744,600	596,744,600	0
CROW WING	0	149,984,400	149,984,400	0
DAKOTA	119,898	802,514,900	483,830,500	317,973,500
DODGE	0	475,586,100	475,586,100	0
DOUGLAS	8,579	291,585,800	283,297,700	8,288,100
FARIBAUT	0	742,250,200	742,250,200	0
FILLMORE	246,519	745,517,050	686,063,350	59,453,700
FREEBORN	0	689,722,282	689,722,282	0
GOODHUE	3,577	761,846,400	759,739,500	2,106,900
GRANT	0	285,795,150	285,795,150	0
HENNEPIN	18,878	690,210,500	329,165,900	360,774,800
HOUSTON	205,919	421,042,200	342,673,100	78,369,100
HUBBARD	4,899	141,737,840	138,905,440	2,832,400
ISANTI	157,314	422,017,800	229,389,400	192,628,400
ITASCA	0	44,005,900	44,005,900	0
JACKSON	0	709,958,332	709,958,332	0
KANABEC	55,600	173,245,600	156,584,000	16,661,600
KANDIYOHI	6,055	541,467,750	539,946,150	1,521,600
KITTSOON	0	228,287,730	228,287,730	0
KOOCHICHING	0	42,472,100	42,472,100	0
LAC QUI PARLE	0	406,995,200	406,995,200	0
LAKE	0	1,488,500	1,488,500	0
LAKE OF WOODS	1,095	33,591,600	31,840,200	1,751,400
LE SUEUR	32	521,151,179	521,051,179	100,000
LINCOLN	0	207,215,450	207,215,450	0
LYON	1,249	502,598,900	498,436,500	4,162,400
MCLEOD	99,888	503,223,980	474,042,780	29,181,200
MAHNOMEN	0	97,976,200	97,976,200	0
MARSHALL	0	373,098,589	373,098,589	0

**TABLE 30**  
**GREEN ACRES EFFECT ON FARM LAND MARKET VALUE**  
**TAXES PAYABLE 2003**



COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
MARTIN	11	828,954,260	828,954,260	0
MEEKER	0	452,322,100	452,322,100	0
MILLE LACS	0	153,070,024	153,070,024	0
MORRISON	6,310	499,403,650	491,741,750	7,661,900
MOWER	0	772,601,330	772,601,330	0
MURRAY	0	546,022,000	546,022,000	0
NICOLLET	6,730	572,961,500	543,997,900	28,963,600
NOBLES	0	666,996,600	666,996,600	0
NORMAN	0	316,645,500	316,645,500	0
OLMSTED	0	613,450,740	613,450,740	0
OTTER TAIL	42,111	830,417,050	782,568,150	47,848,900
PENNINGTON	0	99,302,100	99,302,100	0
PINE	111,642	328,947,175	283,105,275	45,841,900
PIPESTONE	0	309,940,900	309,940,900	0
POLK	0	711,484,700	711,469,000	0
POPE	0	251,069,950	251,069,950	0
RAMSEY	300	51,233,300	26,063,900	25,169,400
RED LAKE	0	79,912,900	79,912,900	0
REDWOOD	0	855,585,160	855,585,160	0
RENVILLE	0	957,850,100	957,850,100	0
RICE	42,819	653,463,070	626,395,370	27,067,700
ROCK	0	453,511,750	453,511,750	0
ROSEAU	0	186,917,050	186,917,050	0
ST LOUIS	0	66,303,700	66,303,700	0
SCOTT	85,485	513,578,200	476,059,200	36,791,000
SHERBURNE	141,124	404,303,543	226,925,443	177,378,100
SIBLEY	0	629,367,211	629,367,211	0
STEARNS	603	787,792,145	784,911,245	2,880,900
STEELE	285	453,455,633	451,610,833	1,844,800
STEVENS	0	303,378,500	303,378,500	0
SWIFT	0	414,939,074	414,939,074	0
TODD	0	294,174,200	294,174,200	0
TRAVERSE	0	335,657,300	335,657,300	0
WABASHA	639	424,261,350	422,669,450	1,591,900
WADENA	0	119,301,200	119,301,200	0
WASECA	0	521,130,900	521,130,900	0
WASHINGTON	62,365	806,068,046	399,182,046	406,870,200
WATONWAN	0	425,143,040	425,143,040	0
WILKIN	0	448,675,470	448,675,470	0
WINONA	202,255	505,230,180	408,958,380	96,271,800
WRIGHT	304,113	1,134,755,350	555,179,250	579,576,100
YELLOW MEDICINE	0	499,185,770	499,185,770	0
<b>STATEWIDE</b>	<b>2,153,780</b>	<b>36,970,365,749</b>	<b>33,919,698,049</b>	<b>3,047,997,200</b>

# Total Net Tax Capacity Value of Real and Personal Property By Legal Class for Assessment Year 2002

Total Net Tax Capacity Value = \$3,750,070,420

## Real Property

## Personal Property

 Agricultura \$415,723,423
  Non-Agricultural \$3,251,179,717

 Personal Property \$83,167,280

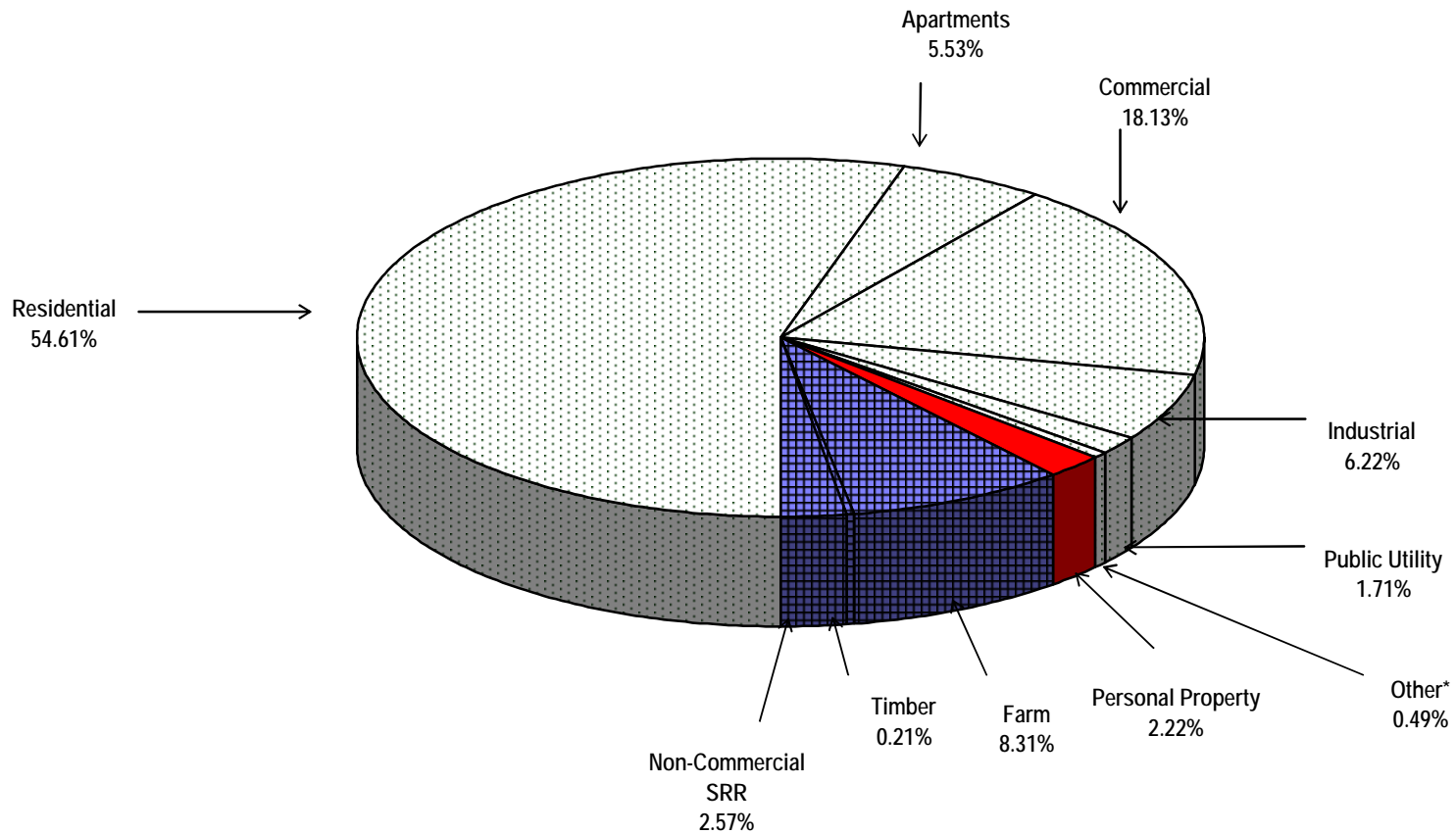


Figure 2

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

**TABLE 31 PART A**  
**2002 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	\$76-500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$345K	\$345 K - \$600 K	OVER \$600 K
	(0.45%)	(1.00%)	(1.00%)	(1.25%)	(0.45%)	(0.55%)	(0.55%)	(1.00%)
<b><u>AITKIN</u></b>								
CITY	0	1,659	1	0	0	1,514	0	0
TOWN	2,873	548,029	48,048	0	213	409,191	1,467	0
TOTAL	2,873	549,688	48,049	0	213	410,705	1,467	0
<b><u>ANOKA</u></b>								
CITY	421	287,101	287,947	5,738	0	213,813	26,180	58,819
TOWN	216	171,905	185,774	2,645	0	110,837	623	13,997
TOTAL	637	459,006	473,721	8,383	0	324,650	26,803	72,816
<b><u>BECKER</u></b>								
CITY	0	3,232	1,038	0	0	1,777	223	1,419
TOWN	1,879	884,821	175,529	41	209	967,080	92,668	155,716
TOTAL	1,879	888,053	176,567	41	209	968,857	92,891	157,135
<b><u>BELTRAMI</u></b>								
CITY	0	14,545	1,929	0	0	5,261	0	0
TOWN	667	502,093	53,937	2,116	53	481,168	5,904	7,453
TOTAL	667	516,638	55,866	2,116	53	486,429	5,904	7,453
<b><u>BENTON</u></b>								
CITY	0	5,568	1,984	0	0	5,531	887	8,600
TOWN	216	907,632	364,053	0	0	875,812	37,710	41,587
TOTAL	216	913,200	366,037	0	0	881,343	38,597	50,187
<b><u>BIG STONE</u></b>								
CITY	0	10,285	1,300	0	0	2,231	752	3,262
TOWN	88	167,117	3,874	0	56	621,558	143,899	130,975
TOTAL	88	177,402	5,174	0	56	623,789	144,651	134,237
<b><u>BLUE EARTH</u></b>								
CITY	0	10,133	9,347	0	0	5,673	2,110	5,930
TOWN	1,342	1,015,517	477,844	0	0	1,994,983	557,825	903,243
TOTAL	1,342	1,025,650	487,191	0	0	2,000,656	559,935	909,173
<b><u>BROWN</u></b>								
CITY	0	10,113	2,884	0	0	8,510	1,301	2,924
TOWN	0	670,070	109,809	0	0	1,774,032	481,562	524,765
TOTAL	0	680,183	112,693	0	0	1,782,542	482,863	527,689
<b><u>CARLTON</u></b>								
CITY	0	16,422	3,725	0	0	8,207	0	0
TOWN	870	467,125	65,992	0	138	301,308	156	0
TOTAL	870	483,547	69,717	0	138	309,515	156	0
<b><u>CARVER</u></b>								
CITY	0	28,645	44,528	31,205	0	37,700	7,846	36,089
TOWN	360	875,290	635,324	12,564	0	1,105,167	101,766	88,697
TOTAL	360	903,935	679,852	43,769	0	1,142,867	109,612	124,786
<b><u>CASS</u></b>								
CITY	0	11,303	3,027	0	0	7,336	30	0
TOWN	791	377,231	47,758	0	146	410,265	11,423	4,726
TOTAL	791	388,534	50,785	0	146	417,601	11,453	4,726

**TABLE 31 PART A**  
**2002 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	\$76-500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$345K	\$345 K - \$600 K	OVER \$600 K
	(0.45%)	(1.00%)	(1.00%)	(1.25%)	(0.45%)	(0.55%)	(0.55%)	(1.00%)
<b><u>CHIPPEWA</u></b>								
CITY	0	4,464	769	0	0	6,089	719	453
TOWN	705	422,562	82,420	0	87	1,126,791	293,113	470,660
TOTAL	705	427,026	83,189	0	87	1,132,880	293,832	471,113
<b><u>CHISAGO</u></b>								
CITY	288	185,738	116,067	0	28	99,591	2,805	2,575
TOWN	1,382	1,206,902	789,086	3,018	58	690,486	10,044	7,064
TOTAL	1,670	1,392,640	905,153	3,018	86	790,077	12,849	9,639
<b><u>CLAY</u></b>								
CITY	0	7,895	354	0	0	6,116	1,357	3,061
TOWN	432	672,509	206,873	1,266	0	1,179,610	266,751	384,544
TOTAL	432	680,404	207,227	1,266	0	1,185,726	268,108	387,605
<b><u>CLEARWATER</u></b>								
CITY	0	4,127	566	0	0	1,980	0	0
TOWN	423	457,067	40,924	0	153	427,427	8,989	17,052
TOTAL	423	461,194	41,490	0	153	429,407	8,989	17,052
<b><u>COOK</u></b>								
CITY	0	0	0	0	0	0	0	0
TOWN	0	10,941	4,738	0	0	11,620	0	0
TOTAL	0	10,941	4,738	0	0	11,620	0	0
<b><u>COTTONWOOD</u></b>								
CITY	144	10,545	333	0	0	2,911	127	849
TOWN	506	376,539	29,583	0	70	1,352,712	444,092	867,904
TOTAL	650	387,084	29,916	0	70	1,355,623	444,219	868,753
<b><u>GROW WING</u></b>								
CITY	0	29,534	14,230	0	0	22,420	0	0
TOWN	1,287	540,708	158,737	0	9	454,597	10,817	3,549
TOTAL	1,287	570,242	172,967	0	9	477,017	10,817	3,549
<b><u>DAKOTA</u></b>								
CITY	0	96,718	129,381	2,464	0	109,667	20,615	24,855
TOWN	432	630,288	931,392	7,459	0	911,740	170,465	259,060
TOTAL	432	727,006	1,060,773	9,923	0	1,021,407	191,080	283,915
<b><u>DODGE</u></b>								
CITY	0	4,425	3,715	0	0	7,554	3,124	6,039
TOWN	288	662,920	223,821	0	0	1,179,289	353,990	805,877
TOTAL	288	667,345	227,536	0	0	1,186,843	357,114	811,916
<b><u>DOUGLAS</u></b>								
CITY	0	21,241	5,459	0	0	9,686	777	0
TOWN	504	868,410	266,470	0	0	995,347	66,342	48,901
TOTAL	504	889,651	271,929	0	0	1,005,033	67,119	48,901
<b><u>FARIBAULT</u></b>								
CITY	0	11,516	3,706	0	0	13,221	4,124	5,393
TOWN	288	591,744	50,849	0	0	1,672,667	506,993	814,408
TOTAL	288	603,260	54,555	0	0	1,685,888	511,117	819,801

**TABLE 31 PART A**  
**2002 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	\$76-500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$345K	\$345 K - \$600 K	OVER \$600 K
	(0.45%)	(1.00%)	(1.00%)	(1.25%)	(0.45%)	(0.55%)	(0.55%)	(1.00%)
<b><u>FILLMORE</u></b>								
CITY	0	57,947	14,662	0	0	68,135	7,534	4,856
TOWN	720	1,032,416	205,348	4,885	0	1,860,893	317,942	428,469
TOTAL	720	1,090,363	220,010	4,885	0	1,929,028	325,476	433,325
<b><u>FREEBORN</u></b>								
CITY	0	5,985	341	0	0	7,164	1,180	2,435
TOWN	858	757,512	87,340	1,044	4	1,887,028	485,501	789,457
TOTAL	858	763,497	87,681	1,044	4	1,894,192	486,681	791,892
<b><u>GOODHUE</u></b>								
CITY	0	40,002	22,883	0	0	42,201	7,722	12,180
TOWN	864	1,419,788	891,621	17,388	0	2,155,891	410,159	515,953
TOTAL	864	1,459,790	914,504	17,388	0	2,198,092	417,881	528,133
<b><u>GRANT</u></b>								
CITY	0	8,137	758	0	0	12,358	2,455	1,644
TOWN	56	259,603	46,084	0	88	729,283	186,003	396,753
TOTAL	56	267,740	46,842	0	88	741,641	188,458	398,397
<b><u>HENNEPIN</u></b>								
CITY	144	441,239	665,297	46,849	0	457,549	17,866	36,362
TOWN	0	51,367	67,339	509	0	56,237	4,294	1,355
TOTAL	144	492,606	732,636	47,358	0	513,786	22,160	37,717
<b><u>HOUSTON</u></b>								
CITY	0	9,088	4,225	0	0	9,934	845	0
TOWN	690	619,835	80,884	0	30	1,164,533	119,983	64,818
TOTAL	690	628,923	85,109	0	30	1,174,467	120,828	64,818
<b><u>HUBBARD</u></b>								
CITY	0	3,563	44	0	0	1,567	0	0
TOWN	288	354,119	71,820	0	0	337,366	17,233	15,003
TOTAL	288	357,682	71,864	0	0	338,933	17,233	15,003
<b><u>ISANTI</u></b>								
CITY	0	2,570	430	0	0	1,046	0	0
TOWN	1,800	1,414,320	905,004	4,397	0	762,778	21,095	19,102
TOTAL	1,800	1,416,890	905,434	4,397	0	763,824	21,095	19,102
<b><u>ITASCA</u></b>								
CITY	0	2,752	533	0	0	1,589	0	0
TOWN	504	344,507	49,704	0	0	225,785	505	0
TOTAL	504	347,259	50,237	0	0	227,374	505	0
<b><u>JACKSON</u></b>								
CITY	0	7,209	2,229	0	0	6,608	666	1,719
TOWN	288	547,615	54,012	0	0	1,632,478	499,064	984,465
TOTAL	288	554,824	56,241	0	0	1,639,086	499,730	986,184
<b><u>KANABEC</u></b>								
CITY	0	12,127	3,565	0	0	6,620	0	0
TOWN	1,864	703,479	176,948	0	80	579,420	9,853	184
TOTAL	1,864	715,606	180,513	0	80	586,040	9,853	184

**TABLE 31 PART A**  
**2002 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	\$76-500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$345K	\$345 K - \$600 K	OVER \$600 K
	(0.45%)	(1.00%)	(1.00%)	(1.25%)	(0.45%)	(0.55%)	(0.55%)	(1.00%)
<b><u>KANDIYOHI</u></b>								
CITY	0	9,272	2,869	0	0	10,870	660	7,657
TOWN	542	821,549	176,365	0	34	1,539,436	289,521	435,399
TOTAL	542	830,821	179,234	0	34	1,550,306	290,181	443,056
<b><u>KITTSOON</u></b>								
CITY	0	9,898	0	0	0	3,915	527	222
TOWN	65	160,273	1,835	0	79	568,813	85,784	87,518
TOTAL	65	170,171	1,835	0	79	572,728	86,311	87,740
<b><u>KOOCHICHING</u></b>								
CITY	0	4,188	136	0	0	1,106	0	0
TOWN	515	225,921	10,050	0	118	152,614	17	0
TOTAL	515	230,109	10,186	0	118	153,720	17	0
<b><u>LAC QUI PARLE</u></b>								
CITY	0	1,272	0	0	0	1,731	777	431
TOWN	28	332,189	8,805	0	160	1,235,363	235,175	267,083
TOTAL	28	333,461	8,805	0	160	1,237,094	235,952	267,514
<b><u>LAKE</u></b>								
CITY	0	0	0	0	0	0	0	0
TOWN	0	4,701	174	0	0	4,692	0	0
TOTAL	0	4,701	174	0	0	4,692	0	0
<b><u>LAKE OF THE WOODS</u></b>								
CITY	0	431	0	0	0	1,092	0	0
TOWN	0	109,515	7,715	0	0	113,111	7,829	7,174
TOTAL	0	109,946	7,715	0	0	114,203	7,829	7,174
<b><u>LE SUEUR</u></b>								
CITY	0	6,736	3,416	0	0	5,361	368	852
TOWN	144	870,550	446,043	0	0	1,329,018	297,565	473,499
TOTAL	144	877,286	449,459	0	0	1,334,379	297,933	474,351
<b><u>LINCOLN</u></b>								
CITY	0	10,743	3,877	0	0	5,575	133	970
TOWN	360	284,300	22,510	0	0	724,563	79,076	57,861
TOTAL	360	295,043	26,387	0	0	730,138	79,209	58,831
<b><u>LYON</u></b>								
CITY	0	5,775	767	0	0	5,056	1,310	6,135
TOWN	428	530,037	121,008	0	4	1,397,470	369,290	469,080
TOTAL	428	535,812	121,775	0	4	1,402,526	370,600	475,215
<b><u>MCLEOD</u></b>								
CITY	0	5,931	1,187	0	0	2,924	133	695
TOWN	144	1,002,538	378,020	723	0	1,567,818	245,475	219,994
TOTAL	144	1,008,469	379,207	723	0	1,570,742	245,608	220,689
<b><u>MAHNOMEN</u></b>								
CITY	0	1,279	0	0	0	652	134	559
TOWN	36	192,646	12,265	0	108	330,581	37,584	44,185
TOTAL	36	193,925	12,265	0	108	331,233	37,718	44,744

**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 (0.45%)	TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$345K (0.55%)	\$345 K - \$600 K (0.55%)	OVER \$600 K (1.00%)
<b><u>MARSHALL</u></b>								
CITY	0	3,405	0	0	0	2,449	183	1,288
TOWN	337	402,414	11,482	0	95	1,039,307	140,553	127,146
TOTAL	337	405,819	11,482	0	95	1,041,756	140,736	128,434
<b><u>MARTIN</u></b>								
CITY	144	15,540	5,487	0	0	22,579	5,275	7,517
TOWN	0	609,096	62,547	0	0	1,753,984	578,729	1,072,976
TOTAL	144	624,636	68,034	0	0	1,776,563	584,004	1,080,493
<b><u>MEEKER</u></b>								
CITY	0	6,404	3,500	0	0	6,269	965	765
TOWN	144	860,125	268,202	0	0	1,301,225	231,947	310,608
TOTAL	144	866,529	271,702	0	0	1,307,494	232,912	311,373
<b><u>MILLE LACS</u></b>								
CITY	0	6,374	1,504	0	0	4,061	213	46
TOWN	635	590,189	133,175	0	14	511,248	8,086	6,939
TOTAL	635	596,563	134,679	0	14	515,309	8,299	6,985
<b><u>MORRISON</u></b>								
CITY	0	68,729	9,852	0	0	57,341	144	0
TOWN	2,579	1,533,435	358,033	0	85	1,597,576	46,829	46,089
TOTAL	2,579	1,602,164	367,885	0	85	1,654,917	46,973	46,089
<b><u>MOWER</u></b>								
CITY	0	16,691	2,302	0	0	16,101	3,139	12,821
TOWN	792	821,842	123,778	14,468	0	1,830,526	553,927	1,257,614
TOTAL	792	838,533	126,080	14,468	0	1,846,627	557,066	1,270,435
<b><u>MURRAY</u></b>								
CITY	102	8,451	3,047	0	42	6,135	2,129	1,783
TOWN	442	357,221	23,096	0	110	1,380,373	376,027	446,151
TOTAL	544	365,672	26,143	0	152	1,386,508	378,156	447,934
<b><u>NICOLLET</u></b>								
CITY	0	6,069	4,807	0	0	10,868	3,926	5,293
TOWN	0	654,865	277,136	416	0	1,375,995	472,704	856,371
TOTAL	0	660,934	281,943	416	0	1,386,863	476,630	861,664
<b><u>NOBLES</u></b>								
CITY	0	9,972	1,501	0	0	8,286	1,504	7,092
TOWN	144	468,571	42,866	0	0	1,659,882	437,641	606,784
TOTAL	144	478,543	44,367	0	0	1,668,168	439,145	613,876
<b><u>NORMAN</u></b>								
CITY	0	1,262	0	0	0	802	425	154
TOWN	94	209,388	10,998	0	50	751,160	164,744	328,558
TOTAL	94	210,650	10,998	0	50	751,962	165,169	328,712
<b><u>OLMSTED</u></b>								
CITY	0	16,760	21,541	1,648	0	13,604	1,063	6,562
TOWN	1,152	1,476,461	1,123,250	38,852	0	1,680,235	271,593	359,783
TOTAL	1,152	1,493,221	1,144,791	40,500	0	1,693,839	272,656	366,345



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	HOUSE, GARAGE AND ONE ACRE				LAND			
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$345K	\$345 K - \$600 K	OVER \$600 K
	(0.45%)	(1.00%)	(1.00%)	(1.25%)	(0.45%)	(0.55%)	(0.55%)	(1.00%)
<b><u>OTTER TAIL</u></b>								
CITY	144	41,170	11,693	0	0	31,158	163	696
TOWN	2,313	2,028,657	430,816	0	279	2,454,308	151,417	202,293
TOTAL	2,457	2,069,827	442,509	0	279	2,485,466	151,580	202,989
<b><u>PENNINGTON</u></b>								
CITY	0	797	0	0	0	74	0	0
TOWN	432	277,683	21,545	0	0	364,388	23,269	13,293
TOTAL	432	278,480	21,545	0	0	364,462	23,269	13,293
<b><u>PINE</u></b>								
CITY	0	110,861	30,702	199	0	78,937	4,654	354
TOWN	1,537	996,176	199,394	597	47	775,633	10,978	11,399
TOTAL	1,537	1,107,037	230,096	796	47	854,570	15,632	11,753
<b><u>PIPESTONE</u></b>								
CITY	0	18,053	2,233	0	0	20,373	2,639	2,777
TOWN	178	266,201	20,111	0	110	829,371	167,327	210,385
TOTAL	178	284,254	22,344	0	110	849,744	169,966	213,162
<b><u>POLK</u></b>								
CITY	0	8,268	99	0	0	9,137	1,154	645
TOWN	1,811	704,739	45,911	0	308	1,610,455	342,160	368,201
TOTAL	1,811	713,007	46,010	0	308	1,619,592	343,314	368,846
<b><u>POPE</u></b>								
CITY	0	1,416	0	0	0	2,304	325	43
TOWN	239	489,867	71,729	0	49	866,685	125,451	92,662
TOTAL	239	491,283	71,729	0	49	868,989	125,776	92,705
<b><u>RAMSEY</u></b>								
CITY	0	10,156	7,144	0	0	6,088	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	10,156	7,144	0	0	6,088	0	0
<b><u>RED LAKE</u></b>								
CITY	0	7,975	488	0	0	2,703	1,474	0
TOWN	0	136,870	968	0	0	292,543	20,432	10,449
TOTAL	0	144,845	1,456	0	0	295,246	21,906	10,449
<b><u>REDWOOD</u></b>								
CITY	0	7,586	5,174	0	0	11,998	2,799	4,436
TOWN	264	504,225	23,949	0	168	1,948,143	624,321	901,941
TOTAL	264	511,811	29,123	0	168	1,960,141	627,120	906,377
<b><u>RENVILLE</u></b>								
CITY	0	7,331	2,673	0	0	6,648	1,681	14,539
TOWN	432	692,169	55,354	0	0	2,259,194	737,031	1,453,392
TOTAL	432	699,500	58,027	0	0	2,265,842	738,712	1,467,931
<b><u>RICE</u></b>								
CITY	0	13,930	10,293	0	0	15,520	3,767	5,645
TOWN	432	897,704	557,249	2,659	0	1,725,776	282,244	322,161
TOTAL	432	911,634	567,542	2,659	0	1,741,296	286,011	327,806

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	HOUSE, GARAGE AND ONE ACRE				LAND			
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$345K	\$345 K - \$600 K	OVER \$600 K
	(0.45%)	(1.00%)	(1.00%)	(1.25%)	(0.45%)	(0.55%)	(0.55%)	(1.00%)
<b><u>ROCK</u></b>								
CITY	0	10,133	834	0	0	12,494	2,256	2,702
TOWN	272	349,485	31,361	0	16	948,184	272,640	469,069
TOTAL	272	359,618	32,195	0	16	960,678	274,896	471,771
<b><u>ROSEAU</u></b>								
CITY	0	3,694	269	0	0	1,435	0	0
TOWN	189	581,013	49,489	0	27	762,740	48,307	19,634
TOTAL	189	584,707	49,758	0	27	764,175	48,307	19,634
<b><u>ST. LOUIS</u></b>								
CITY	0	35,767	13,022	0	0	15,299	79	0
TOWN	1,025	447,587	53,499	0	55	249,341	875	0
TOTAL	1,025	483,354	66,521	0	55	264,640	954	0
<b><u>SCOTT</u></b>								
CITY	144	70,505	104,332	485	0	63,568	7,224	18,492
TOWN	0	1,027,240	1,197,851	34,772	0	1,029,583	114,547	126,382
TOTAL	144	1,097,745	1,302,183	35,257	0	1,093,151	121,771	144,874
<b><u>SHERBURNE</u></b>								
CITY	0	210,781	200,199	1,084	0	66,225	53	2,129
TOWN	936	1,504,772	1,207,663	1,491	0	596,720	33,784	51,679
TOTAL	936	1,715,553	1,407,862	2,575	0	662,945	33,837	53,808
<b><u>SIBLEY</u></b>								
CITY	0	8,789	4,402	0	0	3,742	257	817
TOWN	188	821,063	181,952	278	0	1,774,237	457,566	706,172
TOTAL	188	829,852	186,354	278	0	1,777,979	457,823	706,989
<b><u>STEARNS</u></b>								
CITY	144	197,656	90,170	649	0	197,593	10,408	8,698
TOWN	720	2,061,498	510,949	0	0	3,078,824	222,821	146,168
TOTAL	864	2,259,154	601,119	649	0	3,276,417	233,229	154,866
<b><u>STEELE</u></b>								
CITY	0	2,121	178	0	0	3,272	1,515	1,857
TOWN	1,518	714,390	373,313	0	0	1,260,856	284,275	476,413
TOTAL	1,518	716,511	373,491	0	0	1,264,128	285,790	478,270
<b><u>STEVENS</u></b>								
CITY	0	7,750	1,928	0	0	4,613	586	1,708
TOWN	0	249,097	32,134	0	0	846,249	237,616	191,337
TOTAL	0	256,847	34,062	0	0	850,862	238,202	193,045
<b><u>SWIFT</u></b>								
CITY	0	5,004	557	0	0	9,221	1,761	4,501
TOWN	397	312,537	13,651	0	180	1,136,029	278,821	333,371
TOTAL	397	317,541	14,208	0	180	1,145,250	280,582	337,872
<b><u>TODD</u></b>								
CITY	0	11,409	259	0	0	4,999	16	201
TOWN	1,296	1,314,750	126,445	0	144	1,105,966	11,819	2,723
TOTAL	1,296	1,326,159	126,704	0	144	1,110,965	11,835	2,924

**TABLE 31 PART A  
2002 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	\$76-500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$345K	\$345 K - \$600 K	OVER \$600 K
	(0.45%)	(1.00%)	(1.00%)	(1.25%)	(0.45%)	(0.55%)	(0.55%)	(1.00%)
<b><u>TRAVERSE</u></b>								
CITY	0	3,378	17	0	0	3,636	5	2,264
TOWN	627	162,652	13,067	0	21	657,857	228,605	342,350
TOTAL	627	166,030	13,084	0	21	661,493	228,610	344,614
<b><u>WABASHA</u></b>								
CITY	0	23,425	12,889	0	145	14,756	1,246	2,475
TOWN	576	764,335	281,766	8,771	0	1,351,074	256,806	261,874
TOTAL	576	787,760	294,655	8,771	145	1,365,830	258,052	264,349
<b><u>WADENA</u></b>								
CITY	0	7,310	367	0	0	4,868	0	0
TOWN	604	424,535	47,245	0	116	419,496	8,061	3,823
TOTAL	604	431,845	47,612	0	116	424,364	8,061	3,823
<b><u>WASECA</u></b>								
CITY	0	1,520	67	0	0	1,875	708	211
TOWN	0	590,517	140,349	861	0	1,309,282	401,409	624,184
TOTAL	0	592,037	140,416	861	0	1,311,157	402,117	624,395
<b><u>WASHINGTON</u></b>								
CITY	432	449,863	765,428	43,272	0	373,619	18,364	24,619
TOWN	216	371,045	598,686	15,367	0	293,779	13,326	4,322
TOTAL	648	820,908	1,364,114	58,639	0	667,398	31,690	28,941
<b><u>WATONWAN</u></b>								
CITY	144	2,549	104	0	0	3,695	365	668
TOWN	191	330,774	15,165	100	25	1,098,022	308,404	630,761
TOTAL	335	333,323	15,269	100	25	1,101,717	308,769	631,429
<b><u>WILKIN</u></b>								
CITY	0	5,001	421	0	0	6,103	3,409	995
TOWN	144	251,997	35,108	0	72	751,962	250,685	542,361
TOTAL	144	256,998	35,529	0	72	758,065	254,094	543,356
<b><u>WINONA</u></b>								
CITY	0	22,928	12,753	78	0	25,877	6,985	3,457
TOWN	288	792,803	307,006	3,816	0	1,353,151	215,911	218,106
TOTAL	288	815,731	319,759	3,894	0	1,379,028	222,896	221,563
<b><u>WRIGHT</u></b>								
CITY	288	200,543	140,087	12,808	0	226,420	6,813	365
TOWN	1,872	1,885,133	1,265,250	11,947	0	1,907,489	97,752	86,116
TOTAL	2,160	2,085,676	1,405,337	24,755	0	2,133,909	104,565	86,481
<b><u>YELLOW MEDICINE</u></b>								
CITY	0	7,080	1,129	0	0	13,808	2,845	178
TOWN	559	482,703	49,528	0	161	1,383,735	334,437	313,603
TOTAL	559	489,783	50,657	0	161	1,397,543	337,282	313,781
<b><u>STATEWIDE TOTAL</u></b>								
CITY	2,539	3,095,759	2,832,961	146,479	215	2,620,394	217,804	385,778
TOWN	51,318	55,484,024	19,166,795	192,450	4,029	90,731,441	17,131,424	25,383,173
TOTAL	53,857	58,579,783	21,999,756	338,929	4,244	93,351,835	17,349,228	25,768,951

**TABLE 31 PART B**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	\$76-500K	OVER \$500K	
	(1%,1.25%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.25%)	
<b><u>AITKIN</u></b>							
CITY	0	1,561	555	48,780	1,569	0	55,639
TOWN	0	249,685	481,279	3,959,369	890,847	4,326	6,595,327
TOTAL	0	251,246	481,834	4,008,149	892,416	4,326	6,650,966
<b><u>ANOKA</u></b>							
CITY	2,923	391,933	1,779	78,811	32,760	127	1,388,352
TOWN	0	94,228	2,142	93,091	21,245	0	696,703
TOTAL	2,923	486,161	3,921	171,902	54,005	127	2,085,055
<b><u>BECKER</u></b>							
CITY	0	19,187	0	177,554	197,845	13,797	416,072
TOWN	0	718,275	255,093	2,455,994	843,099	1,548	6,551,952
TOTAL	0	737,462	255,093	2,633,548	1,040,944	15,345	6,968,024
<b><u>BELTRAMI</u></b>							
CITY	0	1,430	4,407	27,661	3,099	0	58,332
TOWN	0	185,640	202,597	947,508	218,069	4,693	2,611,898
TOTAL	0	187,070	207,004	975,169	221,168	4,693	2,670,230
<b><u>BENTON</u></b>							
CITY	0	20,277	547	403	0	0	43,797
TOWN	0	318,425	31,860	99,826	9,884	0	2,687,005
TOTAL	0	338,702	32,407	100,229	9,884	0	2,730,802
<b><u>BIG STONE</u></b>							
CITY	0	4,519	0	7,112	844	0	30,305
TOWN	0	577,316	0	144,051	7,773	0	1,796,707
TOTAL	0	581,835	0	151,163	8,617	0	1,827,012
<b><u>BLUE EARTH</u></b>							
CITY	0	36,759	0	1,932	0	0	71,884
TOWN	0	2,306,867	0	54,198	7,976	0	7,319,795
TOTAL	0	2,343,626	0	56,130	7,976	0	7,391,679
<b><u>BROWN</u></b>							
CITY	0	25,944	0	0	0	0	51,676
TOWN	0	1,733,026	0	0	0	0	5,293,264
TOTAL	0	1,758,970	0	0	0	0	5,344,940
<b><u>CARLTON</u></b>							
CITY	0	4,984	15,100	11,564	77	0	60,079
TOWN	0	90,302	274,324	465,620	47,526	0	1,713,361
TOTAL	0	95,286	289,424	477,184	47,603	0	1,773,440
<b><u>CARVER</u></b>							
CITY	0	210,451	0	18,129	37,845	3,453	455,891
TOWN	0	536,831	0	18,802	19,417	0	3,394,218
TOTAL	0	747,282	0	36,931	57,262	3,453	3,850,109
<b><u>CASS</u></b>							
CITY	0	2,569	16,775	890,192	1,474,315	169,476	2,575,023
TOWN	0	196,057	515,869	5,788,423	3,118,752	139,084	10,610,525
TOTAL	0	198,626	532,644	6,678,615	4,593,067	308,560	13,185,548

**TABLE 31 PART B**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	\$76-500K	OVER \$500K	
	(1%,1.25%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.25%)	
<b>CHIPPEWA</b>							
CITY	0	15,499	0	100	0	0	28,093
TOWN	0	1,496,756	0	2,402	39	0	3,895,535
TOTAL	0	1,512,255	0	2,502	39	0	3,923,628
<b>CHISAGO</b>							
CITY	275	100,066	1,554	55,674	29,153	0	593,814
TOWN	1,179	353,718	0	370,699	101,371	0	3,535,007
TOTAL	1,454	453,784	1,554	426,373	130,524	0	4,128,821
<b>CLAY</b>							
CITY	0	44,060	0	0	0	0	62,843
TOWN	0	1,591,361	1,738	29,321	4,414	0	4,338,819
TOTAL	0	1,635,421	1,738	29,321	4,414	0	4,401,662
<b>CLEARWATER</b>							
CITY	0	1,527	68	303	0	0	8,571
TOWN	0	176,085	71,338	198,601	9,586	0	1,407,645
TOTAL	0	177,612	71,406	198,904	9,586	0	1,416,216
<b>COOK</b>							
CITY	0	0	250	40,193	18,782	0	59,225
TOWN	0	782	77,934	2,085,557	1,743,832	42,652	3,978,056
TOTAL	0	782	78,184	2,125,750	1,762,614	42,652	4,037,281
<b>COTTONWOOD</b>							
CITY	0	12,630	0	1,177	1,699	0	30,415
TOWN	0	2,099,347	0	766	0	0	5,171,519
TOTAL	0	2,111,977	0	1,943	1,699	0	5,201,934
<b>CROW WING</b>							
CITY	0	25,603	194,537	3,598,359	2,952,407	141,097	6,978,187
TOWN	0	123,035	682,055	5,246,328	3,849,800	398,119	11,469,041
TOTAL	0	148,638	876,592	8,844,687	6,802,207	539,216	18,447,228
<b>DAKOTA</b>							
CITY	0	614,240	0	16,785	12,772	0	1,027,497
TOWN	0	844,519	0	8,999	1,585	0	3,765,939
TOTAL	0	1,458,759	0	25,784	14,357	0	4,793,436
<b>DODGE</b>							
CITY	0	11,611	0	0	0	0	36,468
TOWN	0	1,273,446	0	0	0	0	4,499,631
TOTAL	0	1,285,057	0	0	0	0	4,536,099
<b>DOUGLAS</b>							
CITY	0	12,137	0	55,923	22,621	0	127,844
TOWN	0	514,750	16,400	2,113,872	1,432,772	90,087	6,413,855
TOTAL	0	526,887	16,400	2,169,795	1,455,393	90,087	6,541,699
<b>FARIBAULT</b>							
CITY	0	17,636	0	0	0	0	55,596
TOWN	0	2,678,667	0	17,129	204	0	6,332,949
TOTAL	0	2,696,303	0	17,129	204	0	6,388,545

**TABLE 31 PART B**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	\$76-500K	OVER \$500K	
	(1%,1.25%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.25%)	
<b><u>FILLMORE</u></b>							
CITY	0	51,974	0	10,232	107	0	215,447
TOWN	0	1,442,530	7,007	97,389	3,898	0	5,401,497
TOTAL	0	1,494,504	7,007	107,621	4,005	0	5,616,944
<b><u>FREEBORN</u></b>							
CITY	0	23,961	0	6	0	0	41,072
TOWN	0	2,014,636	0	3,404	0	0	6,026,784
TOTAL	0	2,038,597	0	3,410	0	0	6,067,856
<b><u>GOODHUE</u></b>							
CITY	0	94,713	2,003	27,415	12,738	0	261,857
TOWN	0	1,440,451	26,115	73,133	61,320	0	7,012,683
TOTAL	0	1,535,164	28,118	100,548	74,058	0	7,274,540
<b><u>GRANT</u></b>							
CITY	0	9,335	0	3,062	77	0	37,826
TOWN	36	840,489	0	160,195	16,833	0	2,635,423
TOTAL	36	849,824	0	163,257	16,910	0	2,673,249
<b><u>HENNEPIN</u></b>							
CITY	0	1,240,258	0	213,301	376,941	165,281	3,661,087
TOWN	0	64,521	0	0	0	0	245,622
TOTAL	0	1,304,779	0	213,301	376,941	165,281	3,906,709
<b><u>HOUSTON</u></b>							
CITY	0	7,341	0	28,436	18,217	338	78,424
TOWN	0	357,636	2,634	95,896	8,288	0	2,515,227
TOTAL	0	364,977	2,634	124,332	26,505	338	2,593,651
<b><u>HUBBARD</u></b>							
CITY	0	7,378	2,550	45,350	13,515	0	73,967
TOWN	0	276,250	502,075	2,999,728	1,404,173	49,283	6,027,338
TOTAL	0	283,628	504,625	3,045,078	1,417,688	49,283	6,101,305
<b><u>ISANTI</u></b>							
CITY	0	9,611	0	20	0	0	13,677
TOWN	0	429,841	17,216	258,055	81,738	0	3,915,346
TOTAL	0	439,452	17,216	258,075	81,738	0	3,929,023
<b><u>ITASCA</u></b>							
CITY	0	10,768	30,511	130,534	69,767	2,794	249,248
TOWN	0	40,674	1,039,748	3,109,456	883,078	7,154	5,701,115
TOTAL	0	51,442	1,070,259	3,239,990	952,845	9,948	5,950,363
<b><u>JACKSON</u></b>							
CITY	0	10,714	0	0	0	0	29,145
TOWN	0	2,440,525	0	36,736	644	0	6,195,827
TOTAL	0	2,451,239	0	36,736	644	0	6,224,972
<b><u>KANABEC</u></b>							
CITY	0	3,643	0	1,336	135	0	27,426
TOWN	0	222,770	59,650	511,374	36,043	0	2,301,665
TOTAL	0	226,413	59,650	512,710	36,178	0	2,329,091

**TABLE 31 PART B**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING (1%,1.25%)	FARM NON- HOMESTEAD (1.00%)	TIMBER- LANDS (1.00%)	TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)	
<b><u>KANDIYOHI</u></b>							
CITY	0	34,926	0	29,767	31,382	2,753	130,156
TOWN	34	1,666,131	9,537	1,045,418	535,299	5,046	6,524,311
TOTAL	34	1,701,057	9,537	1,075,185	566,681	7,799	6,654,467
<b><u>KITTSON</u></b>							
CITY	0	4,244	0	1,156	0	0	19,962
TOWN	0	1,109,809	3,279	48,842	212	0	2,066,509
TOTAL	0	1,114,053	3,279	49,998	212	0	2,086,471
<b><u>KOOCHICHING</u></b>							
CITY	0	1,265	288	4,084	0	0	11,067
TOWN	0	83,343	498,581	412,649	85,878	0	1,469,686
TOTAL	0	84,608	498,869	416,733	85,878	0	1,480,753
<b><u>LAC QUI PARLE</u></b>							
CITY	0	4,981	0	504	0	0	9,696
TOWN	0	1,204,173	0	2,499	0	0	3,285,475
TOTAL	0	1,209,154	0	3,003	0	0	3,295,171
<b><u>LAKE</u></b>							
CITY	0	0	0	44,990	10,148	0	55,138
TOWN	0	1,099	176,988	1,533,103	440,757	35,239	2,196,753
TOTAL	0	1,099	176,988	1,578,093	450,905	35,239	2,251,891
<b><u>LAKEWOODS</u></b>							
CITY	0	2,810	182	3,335	0	0	7,850
TOWN	0	73,593	105,736	444,553	60,505	128	929,859
TOTAL	0	76,403	105,918	447,888	60,505	128	937,709
<b><u>LE SUEUR</u></b>							
CITY	0	17,557	0	71,929	26,878	0	133,097
TOWN	0	873,853	0	451,295	147,164	609	4,889,740
TOTAL	0	891,410	0	523,224	174,042	609	5,022,837
<b><u>LINCOLN</u></b>							
CITY	0	4,798	0	1,452	0	0	27,548
TOWN	0	700,078	0	66,895	2,451	0	1,938,094
TOTAL	0	704,876	0	68,347	2,451	0	1,965,642
<b><u>LYON</u></b>							
CITY	0	26,940	0	330	0	0	46,313
TOWN	0	1,521,307	0	1,217	89	0	4,409,930
TOTAL	0	1,548,247	0	1,547	89	0	4,456,243
<b><u>MCLEOD</u></b>							
CITY	0	16,920	0	0	0	0	27,790
TOWN	0	995,596	0	9,215	1,577	0	4,421,100
TOTAL	0	1,012,516	0	9,215	1,577	0	4,448,890
<b><u>MAHNOMEN</u></b>							
CITY	0	1,334	0	0	0	0	3,958
TOWN	0	294,602	29,905	161,125	1,825	0	1,104,862
TOTAL	0	295,936	29,905	161,125	1,825	0	1,108,820

**TABLE 31 PART B**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	\$76-500K	OVER \$500K	
	(1%,1.25%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.25%)	
<b><u>MARSHALL</u></b>							
CITY	0	11,454	0	0	0	0	18,779
TOWN	0	1,643,727	18,030	46,403	0	0	3,429,494
TOTAL	0	1,655,181	18,030	46,403	0	0	3,448,273
<b><u>MARTIN</u></b>							
CITY	0	73,186	0	3,133	1,283	0	134,144
TOWN	0	3,266,885	0	10,336	0	0	7,354,553
TOTAL	0	3,340,071	0	13,469	1,283	0	7,488,697
<b><u>MEEKER</u></b>							
CITY	0	17,937	0	4	0	0	35,844
TOWN	0	1,132,746	0	615,130	183,203	3,261	4,906,591
TOTAL	0	1,150,683	0	615,134	183,203	3,261	4,942,435
<b><u>MILLE LACS</u></b>							
CITY	0	3,263	0	95,586	19,339	0	130,386
TOWN	0	164,511	26,615	961,059	317,848	0	2,720,319
TOTAL	0	167,774	26,615	1,056,645	337,187	0	2,850,705
<b><u>MORRISON</u></b>							
CITY	0	9,274	0	3,106	0	0	148,446
TOWN	0	416,771	58,559	1,249,252	342,073	948	5,652,229
TOTAL	0	426,045	58,559	1,252,358	342,073	948	5,800,675
<b><u>MOWER</u></b>							
CITY	0	22,897	0	2,508	1,300	0	77,759
TOWN	0	2,139,469	0	123	0	0	6,742,539
TOTAL	0	2,162,366	0	2,631	1,300	0	6,820,298
<b><u>MURRAY</u></b>							
CITY	0	7,369	0	1,536	0	0	30,594
TOWN	0	1,976,802	0	266,055	54,054	108	4,880,439
TOTAL	0	1,984,171	0	267,591	54,054	108	4,911,033
<b><u>NICOLLET</u></b>							
CITY	0	38,484	12	0	0	0	69,459
TOWN	55	1,174,212	6,250	17,669	4,711	0	4,840,384
TOTAL	55	1,212,696	6,262	17,669	4,711	0	4,909,843
<b><u>NOBLES</u></b>							
CITY	0	22,846	0	2,447	2,015	0	55,663
TOWN	0	2,433,481	0	1,073	0	0	5,650,442
TOTAL	0	2,456,327	0	3,520	2,015	0	5,706,105
<b><u>NORMAN</u></b>							
CITY	0	2,892	0	0	0	0	5,535
TOWN	0	1,299,326	1,637	362	0	0	2,766,317
TOTAL	0	1,302,218	1,637	362	0	0	2,771,852
<b><u>OLMSTED</u></b>							
CITY	0	106,054	0	6,337	8,667	28	182,264
TOWN	0	1,103,800	0	10,959	2,250	0	6,068,335
TOTAL	0	1,209,854	0	17,296	10,917	28	6,250,599



**TABLE 31 PART B**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING (1%,1.25%)	FARM NON- HOMESTEAD (1.00%)	TIMBER- LANDS (1.00%)	TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)	
<b><u>OTTER TAIL</u></b>							
CITY	0	26,894	1,338	137,166	54,510	0	304,932
TOWN	0	1,710,709	289,316	5,631,961	2,311,618	79,024	15,292,711
TOTAL	0	1,737,603	290,654	5,769,127	2,366,128	79,024	15,597,643
<b><u>PENNINGTON</u></b>							
CITY	0	1,601	0	760	170	0	3,402
TOWN	0	348,773	1,042	1,787	0	0	1,052,212
TOTAL	0	350,374	1,042	2,547	170	0	1,055,614
<b><u>PINE</u></b>							
CITY	0	35,200	3,860	68,415	5,783	0	338,965
TOWN	0	337,838	79,636	2,133,947	267,267	0	4,814,449
TOTAL	0	373,038	83,496	2,202,362	273,050	0	5,153,414
<b><u>PIPESTONE</u></b>							
CITY	0	8,914	0	747	0	0	55,736
TOWN	0	1,246,098	0	369	0	0	2,740,150
TOTAL	0	1,255,012	0	1,116	0	0	2,795,886
<b><u>POLK</u></b>							
CITY	0	41,317	0	72	0	0	60,692
TOWN	0	3,379,153	0	443,584	133,232	0	7,029,554
TOTAL	0	3,420,470	0	443,656	133,232	0	7,090,246
<b><u>POPE</u></b>							
CITY	0	6,779	0	42,731	6,537	0	60,135
TOWN	0	717,756	1,362	608,417	126,547	0	3,100,764
TOTAL	0	724,535	1,362	651,148	133,084	0	3,160,899
<b><u>RAMSEY</u></b>							
CITY	0	129,297	0	21,130	49,521	9,092	232,428
TOWN	0	30,858	0	4,550	6,698	50	42,156
TOTAL	0	160,155	0	25,680	56,219	9,142	274,584
<b><u>RED LAKE</u></b>							
CITY	0	4,306	0	0	0	0	16,946
TOWN	0	258,523	3,928	0	0	0	723,713
TOTAL	0	262,829	3,928	0	0	0	740,659
<b><u>REDWOOD</u></b>							
CITY	0	30,800	0	0	0	0	62,793
TOWN	0	3,009,532	0	517	0	0	7,013,060
TOTAL	0	3,040,332	0	517	0	0	7,075,853
<b><u>RENVILLE</u></b>							
CITY	0	84,322	0	0	0	0	117,194
TOWN	0	2,855,435	0	11,962	1,505	0	8,066,474
TOTAL	0	2,939,757	0	11,962	1,505	0	8,183,668
<b><u>RICE</u></b>							
CITY	0	53,316	0	0	0	0	102,471
TOWN	0	1,216,990	0	299,260	54,015	0	5,358,490
TOTAL	0	1,270,306	0	299,260	54,015	0	5,460,961

**TABLE 31 PART B**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	\$76-500K	OVER \$500K	
	(1%,1.25%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.25%)	
<b>ROCK</b>							
CITY	0	12,879	0	0	0	0	41,298
TOWN	0	1,928,122	0	0	0	0	3,999,149
TOTAL	0	1,941,001	0	0	0	0	4,040,447
<b>ROSEAU</b>							
CITY	0	2,753	0	720	0	0	8,871
TOWN	0	509,805	18,199	128,020	3,986	0	2,121,409
TOTAL	0	512,558	18,199	128,740	3,986	0	2,130,280
<b>ST. LOUIS</b>							
CITY	0	6,869	203,145	72,159	20,414	5,698	372,452
TOWN	0	45,918	1,391,697	5,259,618	2,002,942	97,769	9,550,326
TOTAL	0	52,787	1,594,842	5,331,777	2,023,356	103,467	9,922,778
<b>SCOTT</b>							
CITY	0	370,973	0	50,148	47,259	953	734,083
TOWN	0	618,829	0	31,852	16,753	0	4,197,809
TOTAL	0	989,802	0	82,000	64,012	953	4,931,892
<b>SHERBURNE</b>							
CITY	0	128,878	0	45,111	16,453	0	670,913
TOWN	381	381,589	0	332,478	85,475	41,682	4,238,650
TOTAL	381	510,467	0	377,589	101,928	41,682	4,909,563
<b>SIBLEY</b>							
CITY	0	18,336	0	0	0	0	36,343
TOWN	0	1,597,760	0	7,015	247	0	5,546,478
TOTAL	0	1,616,096	0	7,015	247	0	5,582,821
<b>STEARNS</b>							
CITY	0	142,691	0	83,850	34,816	0	766,675
TOWN	0	1,017,937	0	1,429,959	463,444	6,129	8,938,449
TOTAL	0	1,160,628	0	1,513,809	498,260	6,129	9,705,124
<b>STEELE</b>							
CITY	0	54,920	0	0	0	0	63,863
TOWN	2,036	1,007,097	0	44,928	3,345	0	4,168,171
TOTAL	2,036	1,062,017	0	44,928	3,345	0	4,232,034
<b>STEVENS</b>							
CITY	0	7,229	0	0	0	0	23,814
TOWN	0	989,874	0	10,781	115	0	2,557,203
TOTAL	0	997,103	0	10,781	115	0	2,581,017
<b>SWIFT</b>							
CITY	0	7,978	0	0	0	0	29,022
TOWN	0	1,408,520	0	2,933	0	0	3,486,439
TOTAL	0	1,416,498	0	2,933	0	0	3,515,461
<b>TODD</b>							
CITY	0	2,580	0	35,179	5,266	0	59,909
TOWN	0	352,563	58,183	1,095,843	190,586	0	4,260,318
TOTAL	0	355,143	58,183	1,131,022	195,852	0	4,320,227

**TABLE 31 PART B**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM NON-HOMESTEAD			NON-COMMERCIAL			TOTAL AG NET TAX CAPACITY
	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	SEASONAL RECREATIONAL RESIDENTIAL			
				TO \$76K	\$76-500K	OVER \$500K	
(1%,1.25%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.25%)		
<b><u>TRAVERSE</u></b>							
CITY	0	3,551	0	0	0	0	12,851
TOWN	33	1,385,833	0	58,159	781	0	2,849,985
TOTAL	33	1,389,384	0	58,159	781	0	2,862,836
<b><u>WABASHA</u></b>							
CITY	0	30,688	390	48,423	29,428	0	163,865
TOWN	0	555,652	7,773	140,255	49,620	12,313	3,690,815
TOTAL	0	586,340	8,163	188,678	79,048	12,313	3,854,680
<b><u>WADENA</u></b>							
CITY	0	2,824	0	17,840	1,078	0	34,287
TOWN	0	160,172	140,882	234,427	10,438	0	1,449,799
TOTAL	0	162,996	140,882	252,267	11,516	0	1,484,086
<b><u>WASECA</u></b>							
CITY	0	8,307	0	0	0	0	12,688
TOWN	0	1,274,847	0	38,623	11,179	0	4,391,251
TOTAL	0	1,283,154	0	38,623	11,179	0	4,403,939
<b><u>WASHINGTON</u></b>							
CITY	0	965,433	21,042	145,186	174,689	21,575	3,003,522
TOWN	0	296,564	42,455	176,242	186,708	3,701	2,002,411
TOTAL	0	1,261,997	63,497	321,428	361,397	25,276	5,005,933
<b><u>WATONWAN</u></b>							
CITY	0	5,967	0	0	0	0	13,492
TOWN	0	1,258,182	0	14,940	1,404	0	3,657,968
TOTAL	0	1,264,149	0	14,940	1,404	0	3,671,460
<b><u>WILKIN</u></b>							
CITY	0	26,892	0	0	0	0	42,821
TOWN	0	2,155,299	0	0	0	0	3,987,628
TOTAL	0	2,182,191	0	0	0	0	4,030,449
<b><u>WINONA</u></b>							
CITY	0	30,625	0	8,829	4,872	0	116,404
TOWN	0	615,976	15,147	66,701	23,013	0	3,611,918
TOTAL	0	646,601	15,147	75,530	27,885	0	3,728,322
<b><u>WRIGHT</u></b>							
CITY	0	332,513	0	96,240	34,134	0	1,050,211
TOWN	0	939,933	0	1,383,140	840,230	12,286	8,431,148
TOTAL	0	1,272,446	0	1,479,380	874,364	12,286	9,481,359
<b><u>YELLOW MEDICINE</u></b>							
CITY	0	7,055	0	0	0	0	32,095
TOWN	0	1,569,799	0	1,151	51	0	4,135,727
TOTAL	0	1,576,854	0	1,151	51	0	4,167,822
<b><u>STATE TOTAL</u></b>							
CITY	3,198	6,068,437	500,893	6,637,254	5,863,227	536,462	28,911,400
TOWN	3,754	88,186,691	7,251,811	58,394,573	23,795,301	1,035,239	386,812,023
TOTAL	6,952	94,255,128	7,752,704	65,031,827	29,658,528	1,571,701	415,723,423

**TABLE 31 PART C**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
<b><u>AITKIN</u></b>							
CITY	688	164	0	1,076	408,623	43,696	406
TOWN	1,586	2,359	2	7,088	2,500,263	1,318,549	926
TOTAL	2,274	2,523	2	8,164	2,908,886	1,362,245	1,332
<b><u>ANOKA</u></b>							
CITY	1,853	82,577	154	33,120	63,684,928	65,046,098	210,975
TOWN	76	3,693	0	936	2,849,579	3,758,505	0
TOTAL	1,929	86,270	154	34,056	66,534,507	68,804,603	210,975
<b><u>BECKER</u></b>							
CITY	1,581	1,290	2	4,422	1,743,531	695,866	1,263
TOWN	1,788	3,194	2	3,657	3,250,224	1,941,537	1,579
TOTAL	3,369	4,484	4	8,079	4,993,755	2,637,403	2,842
<b><u>BELTRAMI</u></b>							
CITY	1,863	815	0	2,917	1,468,902	296,748	0
TOWN	2,297	3,385	2	5,553	3,647,108	1,685,893	616
TOTAL	4,160	4,200	2	8,470	5,116,010	1,982,641	616
<b><u>BENTON</u></b>							
CITY	914	3,848	0	3,096	3,462,411	1,685,037	0
TOWN	352	2,216	2	1,152	1,866,305	1,367,216	1,397
TOTAL	1,266	6,064	2	4,248	5,328,716	3,052,253	1,397
<b><u>BIG STONE</u></b>							
CITY	1,175	111	0	740	474,126	26,592	0
TOWN	148	68	0	216	111,949	21,977	0
TOTAL	1,323	179	0	956	586,075	48,569	0
<b><u>BLUE EARTH</u></b>							
CITY	2,258	6,819	6	6,103	6,469,063	3,526,631	19,262
TOWN	637	2,516	7	1,440	2,262,469	2,033,196	8,105
TOTAL	2,895	9,335	13	7,543	8,731,532	5,559,827	27,367
<b><u>BROWN</u></b>							
CITY	3,060	3,337	0	1,862	4,047,813	1,238,355	0
TOWN	414	538	0	72	582,621	279,976	0
TOTAL	3,474	3,875	0	1,934	4,630,434	1,518,331	0
<b><u>CARLTON</u></b>							
CITY	2,308	2,328	0	5,838	2,986,805	829,894	0
TOWN	1,397	2,981	1	4,968	2,959,656	1,475,677	732
TOTAL	3,705	5,309	1	10,806	5,946,461	2,305,571	732
<b><u>CARVER</u></b>							
CITY	657	17,090	399	4,608	13,567,201	22,775,087	740,407
TOWN	67	2,306	21	432	1,809,842	2,994,265	26,852
TOTAL	724	19,396	420	5,040	15,377,043	25,769,352	767,259
<b><u>CASS</u></b>							
CITY	932	1,077	51	2,996	1,243,786	1,340,500	114,748
TOWN	2,160	4,000	34	7,061	4,127,799	3,171,529	52,126
TOTAL	3,092	5,077	85	10,057	5,371,585	4,512,029	166,874

**TABLE 31 PART C**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
				TO \$32K (0.45%)			
<b><u>CHIPPEWA</u></b>							
CITY	1,937	702	0	1,950	1,386,819	203,502	0
TOWN	397	258	0	739	383,103	97,012	0
TOTAL	2,334	960	0	2,689	1,769,922	300,514	0
<b><u>CHISAGO</u></b>							
CITY	543	6,359	2	4,536	5,122,135	3,916,160	1,175
TOWN	215	5,413	13	1,584	4,234,720	4,983,144	12,541
TOTAL	758	11,772	15	6,120	9,356,855	8,899,304	13,716
<b><u>CLAY</u></b>							
CITY	3,908	6,388	1	7,093	6,988,049	2,109,142	349
TOWN	624	1,475	0	1,224	1,429,897	640,080	0
TOTAL	4,532	7,863	1	8,317	8,417,946	2,749,222	349
<b><u>CLEARWATER</u></b>							
CITY	607	58	0	1,033	258,640	18,915	0
TOWN	630	328	0	568	513,533	86,857	0
TOTAL	1,237	386	0	1,601	772,173	105,772	0
<b><u>COOK</u></b>							
CITY	84	355	1	288	323,150	157,421	95
TOWN	210	1,019	7	648	889,685	1,016,234	10,336
TOTAL	294	1,374	8	936	1,212,835	1,173,655	10,431
<b><u>COTTONWOOD</u></b>							
CITY	2,200	554	0	1,769	1,244,167	159,091	0
TOWN	389	70	0	97	200,542	17,862	0
TOTAL	2,589	624	0	1,866	1,444,709	176,953	0
<b><u>CROW WING</u></b>							
CITY	3,191	6,087	51	9,978	6,331,778	4,481,698	87,869
TOWN	1,726	6,235	66	6,700	5,706,861	5,013,300	153,931
TOTAL	4,917	12,322	117	16,678	12,038,639	9,494,998	241,800
<b><u>DAKOTA</u></b>							
CITY	3,410	97,405	595	34,488	76,296,434	105,644,066	1,001,311
TOWN	48	3,540	16	1,440	2,719,963	4,528,073	30,837
TOTAL	3,458	100,945	611	35,928	79,016,397	110,172,139	1,032,148
<b><u>DODGE</u></b>							
CITY	974	2,203	0	1,909	2,212,618	850,892	0
TOWN	279	1,131	0	648	1,018,421	809,877	0
TOTAL	1,253	3,334	0	2,557	3,231,039	1,660,769	0
<b><u>DOUGLAS</u></b>							
CITY	1,442	1,920	1	5,040	2,205,552	775,785	259
TOWN	665	4,978	35	4,320	4,149,294	4,148,206	45,457
TOTAL	2,107	6,898	36	9,360	6,354,846	4,923,991	45,716
<b><u>FARIBAULT</u></b>							
CITY	3,053	664	0	3,328	1,606,542	204,441	0
TOWN	613	180	0	288	407,280	46,246	0
TOTAL	3,666	844	0	3,616	2,013,822	250,687	0

**TABLE 31 PART C**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
				TO \$32K (0.45%)			
<b><u>FILLMORE</u></b>							
CITY	2,285	1,661	0	4,068	2,397,445	504,998	0
TOWN	755	495	0	380	733,505	206,760	0
TOTAL	3,040	2,156	0	4,448	3,130,950	711,758	0
<b><u>FREEBORN</u></b>							
CITY	4,690	2,792	2	4,700	4,360,237	1,139,716	4,056
TOWN	884	1,004	5	674	1,219,339	476,346	7,363
TOTAL	5,574	3,796	7	5,374	5,579,576	1,616,062	11,419
<b><u>GOODHUE</u></b>							
CITY	1,536	7,077	3	6,264	6,304,273	3,924,846	4,091
TOWN	356	2,547	15	720	2,135,580	2,206,636	26,983
TOTAL	1,892	9,624	18	6,984	8,439,853	6,131,482	31,074
<b><u>GRANT</u></b>							
CITY	989	153	0	1,756	489,188	34,497	0
TOWN	270	206	0	144	282,780	112,524	0
TOTAL	1,259	359	0	1,900	771,968	147,021	0
<b><u>HENNEPIN</u></b>							
CITY	21,260	278,812	8,452	174,752	230,410,167	312,995,072	27,625,333
TOWN	1	728	7	0	559,650	1,073,683	6,076
TOTAL	21,261	279,540	8,459	174,752	230,969,817	314,068,755	27,631,409
<b><u>HOUSTON</u></b>							
CITY	1,622	2,001	0	2,970	2,391,884	883,082	0
TOWN	514	1,069	0	857	1,064,360	568,624	0
TOTAL	2,136	3,070	0	3,827	3,456,244	1,451,706	0
<b><u>HUBBARD</u></b>							
CITY	724	417	0	1,915	642,012	144,442	0
TOWN	1,407	3,173	16	3,779	3,072,173	2,327,691	35,682
TOTAL	2,131	3,590	16	5,694	3,714,185	2,472,133	35,682
<b><u>ISANTI</u></b>							
CITY	433	2,207	3	2,448	1,897,438	975,084	9,604
TOWN	505	5,004	2	4,397	4,083,372	3,305,395	1,242
TOTAL	938	7,211	5	6,845	5,980,810	4,280,479	10,846
<b><u>ITASCA</u></b>							
CITY	3,140	2,338	5	8,147	3,235,098	1,176,158	3,243
TOWN	2,902	5,376	9	11,121	5,508,836	3,235,168	17,822
TOTAL	6,042	7,714	14	19,268	8,743,934	4,411,326	21,065
<b><u>JACKSON</u></b>							
CITY	1,709	427	0	2,271	1,003,198	106,604	0
TOWN	445	165	0	180	323,982	45,638	0
TOTAL	2,154	592	0	2,451	1,327,180	152,242	0
<b><u>KANABEC</u></b>							
CITY	493	426	0	1,296	573,810	159,407	0
TOWN	1,065	1,627	0	3,060	1,754,070	712,567	0
TOTAL	1,558	2,053	0	4,356	2,327,880	871,974	0

**TABLE 31 PART C**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
				TO \$32K (0.45%)			
<b><u>KANDIYOHI</u></b>							
CITY	3,361	3,203	3	5,610	4,287,189	1,169,646	4,484
TOWN	932	3,317	21	1,152	3,001,711	2,425,331	40,405
TOTAL	4,293	6,520	24	6,762	7,288,900	3,594,977	44,889
<b><u>KITTSOON</u></b>							
CITY	926	74	0	504	336,727	13,273	0
TOWN	216	4	0	0	75,172	866	0
TOTAL	1,142	78	0	504	411,899	14,139	0
<b><u>KOOCHICHING</u></b>							
CITY	1,982	531	0	2,500	1,232,654	129,280	54
TOWN	1,051	700	0	2,436	1,018,865	297,813	0
TOTAL	3,033	1,231	0	4,936	2,251,519	427,093	54
<b><u>LAC QUI PARLE</u></b>							
CITY	1,289	137	0	1,467	525,405	27,620	0
TOWN	420	85	0	201	222,403	42,331	0
TOTAL	1,709	222	0	1,668	747,808	69,951	0
<b><u>LAKE</u></b>							
CITY	1,426	511	0	2,810	1,102,662	135,196	0
TOWN	613	1,339	3	1,634	1,322,316	799,527	9,155
TOTAL	2,039	1,850	3	4,444	2,424,978	934,723	9,155
<b><u>LAKEWOODS</u></b>							
CITY	355	44	0	288	161,067	8,600	0
TOWN	506	374	0	861	507,397	158,481	0
TOTAL	861	418	0	1,149	668,464	167,081	0
<b><u>LE SUEUR</u></b>							
CITY	1,371	3,111	1	4,176	3,130,077	1,352,528	1,028
TOWN	274	2,379	7	1,296	1,951,588	1,959,015	12,741
TOTAL	1,645	5,490	8	5,472	5,081,665	3,311,543	13,769
<b><u>LINCOLN</u></b>							
CITY	1,068	125	0	1,351	473,364	25,880	0
TOWN	263	75	0	150	158,482	24,424	0
TOTAL	1,331	200	0	1,501	631,846	50,304	0
<b><u>LYON</u></b>							
CITY	2,334	2,664	0	2,813	3,105,511	1,187,956	0
TOWN	424	533	0	488	618,256	273,020	0
TOTAL	2,758	3,197	0	3,301	3,723,767	1,460,976	0
<b><u>MCLEOD</u></b>							
CITY	1,616	5,577	1	4,098	5,183,076	2,241,002	2,085
TOWN	274	1,719	2	864	1,444,879	1,180,629	901
TOTAL	1,890	7,296	3	4,962	6,627,955	3,421,631	2,986
<b><u>MAHNOMEN</u></b>							
CITY	456	77	0	288	249,969	13,558	0
TOWN	343	120	0	144	237,997	34,042	0
TOTAL	799	197	0	432	487,966	47,600	0

**TABLE 31 PART C**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
				TO \$32K (0.45%)			
<b><u>MARSHALL</u></b>							
CITY	1,381	138	0	968	605,064	21,532	0
TOWN	559	60	0	144	242,924	12,467	0
TOTAL	1,940	198	0	1,112	847,988	33,999	0
<b><u>MARTIN</u></b>							
CITY	3,757	1,543	0	3,075	2,702,613	615,817	0
TOWN	541	261	0	0	448,133	125,028	0
TOTAL	4,298	1,804	0	3,075	3,150,746	740,845	0
<b><u>MEEKER</u></b>							
CITY	1,426	1,643	0	1,955	2,006,800	516,805	0
TOWN	581	2,061	0	1,127	1,874,131	1,334,540	375
TOTAL	2,007	3,704	0	3,082	3,880,931	1,851,345	375
<b><u>MILLE LACS</u></b>							
CITY	862	1,529	0	2,592	1,612,898	504,122	0
TOWN	858	2,636	0	2,880	2,437,382	1,307,191	0
TOTAL	1,720	4,165	0	5,472	4,050,280	1,811,313	0
<b><u>MORRISON</u></b>							
CITY	2,096	1,519	0	5,885	2,223,391	403,205	0
TOWN	1,088	2,639	1	3,881	2,505,653	1,466,240	607
TOTAL	3,184	4,158	1	9,766	4,729,044	1,869,445	607
<b><u>MOWER</u></b>							
CITY	6,204	3,253	1	7,625	5,625,203	1,285,801	1,104
TOWN	761	933	0	1,368	1,093,802	366,822	0
TOTAL	6,965	4,186	1	8,993	6,719,005	1,652,623	1,104
<b><u>MURRAY</u></b>							
CITY	1,447	249	0	1,975	718,984	61,004	0
TOWN	402	250	0	286	336,493	145,334	0
TOTAL	1,849	499	0	2,261	1,055,477	206,338	0
<b><u>NICOLLET</u></b>							
CITY	801	5,138	2	4,536	4,366,267	3,089,614	2,058
TOWN	229	897	0	720	794,382	692,617	0
TOTAL	1,030	6,035	2	5,256	5,160,649	3,782,231	2,058
<b><u>NOBLES</u></b>							
CITY	2,984	1,272	0	2,278	2,270,527	460,546	0
TOWN	612	143	0	81	361,715	50,641	0
TOTAL	3,596	1,415	0	2,359	2,632,242	511,187	0
<b><u>NORMAN</u></b>							
CITY	1,208	151	0	683	526,288	28,591	0
TOWN	394	43	0	0	166,331	9,914	0
TOTAL	1,602	194	0	683	692,619	38,505	0
<b><u>OLMSTED</u></b>							
CITY	4,421	25,681	68	13,158	22,022,770	16,611,322	89,181
TOWN	570	4,766	95	1,080	3,996,338	5,233,385	166,644
TOTAL	4,991	30,447	163	14,238	26,019,108	21,844,707	255,825



**TABLE 31 PART C**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
				TO \$32K (0.45%)			
<b><u>OTTER TAIL</u></b>							
CITY	3,962	2,966	1	6,359	4,231,316	1,160,747	236
TOWN	2,198	5,365	8	6,553	5,149,410	3,712,899	14,765
TOTAL	6,160	8,331	9	12,912	9,380,726	4,873,646	15,001
<b><u>PENNINGTON</u></b>							
CITY	1,808	514	1	3,126	1,195,109	151,053	1,250
TOWN	538	363	0	1,008	499,776	124,827	0
TOTAL	2,346	877	1	4,134	1,694,885	275,880	1,250
<b><u>PINE</u></b>							
CITY	1,176	1,093	0	2,449	1,402,106	407,689	0
TOWN	1,545	2,520	3	5,193	2,617,815	1,355,558	3,009
TOTAL	2,721	3,613	3	7,642	4,019,921	1,763,247	3,009
<b><u>PIPESTONE</u></b>							
CITY	1,888	371	0	1,531	1,005,424	102,497	0
TOWN	219	88	0	216	151,861	32,183	0
TOTAL	2,107	459	0	1,747	1,157,285	134,680	0
<b><u>POLK</u></b>							
CITY	3,417	1,964	0	7,307	2,934,407	600,699	0
TOWN	1,119	687	2	1,131	984,696	344,895	481
TOTAL	4,536	2,651	2	8,438	3,919,103	945,594	481
<b><u>POPE</u></b>							
CITY	1,150	492	0	2,041	919,351	154,684	0
TOWN	493	723	5	432	778,373	418,911	3,210
TOTAL	1,643	1,215	5	2,473	1,697,724	573,595	3,210
<b><u>RAMSEY</u></b>							
CITY	13,748	108,703	972	89,526	91,471,795	86,333,971	2,052,041
TOWN	46	3,875	33	1,800	2,987,420	4,193,859	83,471
TOTAL	13,794	112,578	1,005	91,326	94,459,215	90,527,830	2,135,512
<b><u>RED LAKE</u></b>							
CITY	673	54	0	217	276,273	7,852	0
TOWN	223	18	0	0	93,919	3,049	0
TOTAL	896	72	0	217	370,192	10,901	0
<b><u>REDWOOD</u></b>							
CITY	2,625	941	0	3,228	1,716,749	283,866	27
TOWN	466	160	0	0	315,360	64,233	0
TOTAL	3,091	1,101	0	3,228	2,032,109	348,099	27
<b><u>RENVILLE</u></b>							
CITY	2,699	702	0	3,419	1,653,893	151,344	0
TOWN	556	213	0	504	414,241	73,559	0
TOTAL	3,255	915	0	3,923	2,068,134	224,903	0
<b><u>RICE</u></b>							
CITY	1,135	8,658	10	10,512	7,237,789	5,498,079	9,920
TOWN	355	3,683	12	1,224	2,991,726	3,587,475	19,294
TOTAL	1,490	12,341	22	11,736	10,229,515	9,085,554	29,214

**TABLE 31 PART C**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
				TO \$32K (0.45%)			
<b>ROCK</b>							
CITY	1,374	668	0	1,258	1,150,091	177,702	0
TOWN	292	127	0	288	217,968	49,432	0
TOTAL	1,666	795	0	1,546	1,368,059	227,134	0
<b>ROSEAU</b>							
CITY	1,030	522	0	819	892,699	122,111	0
TOWN	1,162	813	0	432	1,149,781	208,454	0
TOTAL	2,192	1,335	0	1,251	2,042,480	330,565	0
<b>ST. LOUIS</b>							
CITY	24,076	18,661	22	42,468	25,987,504	8,702,567	21,693
TOWN	6,348	10,960	25	13,614	11,506,290	6,778,588	46,886
TOTAL	30,424	29,621	47	56,082	37,493,794	15,481,155	68,579
<b>SCOTT</b>							
CITY	745	23,114	128	5,040	17,988,569	24,201,193	161,457
TOWN	107	4,785	126	504	3,796,388	7,919,610	220,772
TOTAL	852	27,899	254	5,544	21,784,957	32,120,803	382,229
<b>SHERBURNE</b>							
CITY	472	9,101	2	4,320	7,178,286	6,245,926	1,309
TOWN	366	8,298	5	1,944	6,492,368	7,198,479	5,387
TOTAL	838	17,399	7	6,264	13,670,654	13,444,405	6,696
<b>SIBLEY</b>							
CITY	1,668	985	0	1,920	1,585,619	248,587	0
TOWN	328	735	0	432	730,082	397,522	0
TOTAL	1,996	1,720	0	2,352	2,315,701	646,109	0
<b>STEARNS</b>							
CITY	5,538	18,997	5	15,378	17,545,587	9,391,046	1,061
TOWN	1,011	7,351	12	2,736	6,102,450	5,275,850	13,181
TOTAL	6,549	26,348	17	18,114	23,648,037	14,666,896	14,242
<b>STEELE</b>							
CITY	1,166	6,759	1	4,730	5,839,506	3,296,177	0
TOWN	223	1,197	0	576	1,035,812	767,993	541
TOTAL	1,389	7,956	1	5,306	6,875,318	4,064,170	541
<b>STEVENS</b>							
CITY	1,149	522	0	1,934	919,694	181,393	416
TOWN	230	261	0	216	297,305	116,112	0
TOTAL	1,379	783	0	2,150	1,216,999	297,505	416
<b>SWIFT</b>							
CITY	1,702	400	0	1,930	983,564	107,376	0
TOWN	377	126	0	360	252,136	34,347	0
TOTAL	2,079	526	0	2,290	1,235,700	141,723	0
<b>TODD</b>							
CITY	2,018	581	0	3,007	1,269,370	138,328	0
TOWN	1,217	1,444	2	3,148	1,642,435	616,639	1,794
TOTAL	3,235	2,025	2	6,155	2,911,805	754,967	1,794

**TABLE 31 PART C**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
	UP TO \$76K	\$76 - 500K	OVER \$500K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K (1.00%)	\$76-500K (1.00%)	OVER \$500K (1.25%)
				TO \$32K (0.45%)			
<b><u>TRAVERSE</u></b>							
CITY	773	69	0	1,649	269,800	20,240	0
TOWN	134	24	0	420	71,352	4,038	0
TOTAL	907	93	0	2,069	341,152	24,278	0
<b><u>WABASHA</u></b>							
CITY	1,274	2,666	2	3,529	2,741,594	1,062,885	3,272
TOWN	408	1,353	0	288	1,239,804	836,728	0
TOTAL	1,682	4,019	2	3,817	3,981,398	1,899,613	3,272
<b><u>WADENA</u></b>							
CITY	1,674	503	0	6,062	1,108,017	131,358	0
TOWN	617	532	0	2,641	681,865	198,696	0
TOTAL	2,291	1,035	0	8,703	1,789,882	330,054	0
<b><u>WASECA</u></b>							
CITY	1,529	2,021	0	2,635	2,400,771	595,086	0
TOWN	266	1,001	0	102	894,134	666,993	0
TOTAL	1,795	3,022	0	2,737	3,294,905	1,262,079	0
<b><u>WASHINGTON</u></b>							
CITY	1,098	56,097	784	17,712	43,821,512	64,141,052	1,578,262
TOWN	34	4,462	291	1,008	3,627,780	9,368,672	513,495
TOTAL	1,132	60,559	1,075	18,720	47,449,292	73,509,724	2,091,757
<b><u>WATONWAN</u></b>							
CITY	2,021	443	0	1,735	1,197,296	108,164	0
TOWN	401	131	0	52	271,104	55,233	0
TOTAL	2,422	574	0	1,787	1,468,400	163,397	0
<b><u>WILKIN</u></b>							
CITY	926	374	0	952	678,370	127,598	0
TOWN	238	112	0	0	196,311	36,693	0
TOTAL	1,164	486	0	952	874,681	164,291	0
<b><u>WINONA</u></b>							
CITY	2,455	7,116	1	7,396	6,856,627	3,540,558	2,319
TOWN	436	1,986	8	792	1,757,051	1,429,841	11,780
TOTAL	2,891	9,102	9	8,188	8,613,678	4,970,399	14,099
<b><u>WRIGHT</u></b>							
CITY	1,276	16,480	14	6,646	13,162,303	12,927,528	14,397
TOWN	367	7,342	21	1,728	5,784,655	7,035,225	13,659
TOTAL	1,643	23,822	35	8,374	18,946,958	19,962,753	28,056
<b><u>YELLOW MEDICINE</u></b>							
CITY	1,705	376	0	2,383	931,045	96,673	0
TOWN	405	179	0	123	313,047	61,455	0
TOTAL	2,110	555	0	2,506	1,244,092	158,128	0
<b><u>STATEWIDE TOTAL</u></b>							
CITY	210,240	891,545	11,747	682,630	790,258,365	798,388,450	33,772,100
TOWN	60,458	169,525	944	146,401	158,219,826	136,613,949	1,623,156
TOTAL	270,698	1,061,070	12,691	829,031	948,478,191	935,002,399	35,395,256

**TABLE 31 PART D**  
**2002 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 (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.00%)	\$76 - 500K (1.00%)	OVER \$500K (1.25%)	1, 2 OR 3 UNITS (1.25%)	4 OR MORE UNITS (1.50%)		
<b><u>AITKIN</u></b>							
CITY	68,078	2,854	0	2,351	85,943	14,008	0
TOWN	113,207	17,996	0	628	23,919	0	0
TOTAL	181,285	20,850	0	2,979	109,862	14,008	0
<b><u>ANOKA</u></b>							
CITY	1,947,022	1,557,036	31,972	2,358,974	7,717,862	2,137,063	8,980
TOWN	102,625	90,282	0	137,852	0	0	0
TOTAL	2,049,647	1,647,318	31,972	2,496,826	7,717,862	2,137,063	8,980
<b><u>BECKER</u></b>							
CITY	185,576	45,494	0	123,001	141,832	82,979	3,396
TOWN	253,843	75,801	0	96,890	8,654	1,710	0
TOTAL	439,419	121,295	0	219,891	150,486	84,689	3,396
<b><u>BERTRAM</u></b>							
CITY	176,553	10,271	0	97,227	315,156	91,755	1,143
TOWN	250,507	87,480	0	126,923	40,479	2,160	0
TOTAL	427,060	97,751	0	224,150	355,635	93,915	1,143
<b><u>BENTON</u></b>							
CITY	206,991	61,740	0	136,842	1,312,615	231,280	0
TOWN	158,365	40,536	0	89,157	2,931	0	0
TOTAL	365,356	102,276	0	225,999	1,315,546	231,280	0
<b><u>BIG STONE</u></b>							
CITY	47,957	207	0	4,305	17,408	6,404	191
TOWN	35,829	2,525	0	207	0	0	254
TOTAL	83,786	2,732	0	4,512	17,408	6,404	445
<b><u>BLUE EARTH</u></b>							
CITY	442,487	116,082	0	400,830	1,430,685	236,632	2,460
TOWN	257,465	92,019	7,679	66,006	13,972	0	0
TOTAL	699,952	208,101	7,679	466,836	1,444,657	236,632	2,460
<b><u>BROWN</u></b>							
CITY	153,547	8,721	0	117,964	150,422	90,527	5,453
TOWN	69,990	5,180	0	14,553	0	0	194
TOTAL	223,537	13,901	0	132,517	150,422	90,527	5,647
<b><u>CARLTON</u></b>							
CITY	175,248	17,190	0	82,184	146,257	100,980	722
TOWN	178,147	64,757	0	43,929	10,389	432	0
TOTAL	353,395	81,947	0	126,113	156,646	101,412	722
<b><u>CARVER</u></b>							
CITY	346,199	417,245	23,478	1,133,124	1,069,423	363,632	0
TOWN	124,094	91,056	3,911	105,824	0	0	0
TOTAL	470,293	508,301	27,389	1,238,948	1,069,423	363,632	0
<b><u>CASS</u></b>							
CITY	165,555	64,936	3,379	16,535	93,468	47,911	1,485
TOWN	379,984	121,029	4,782	10,282	17,702	0	2,486
TOTAL	545,539	185,965	8,161	26,817	111,170	47,911	3,971

**TABLE 31 PART D**  
**2002 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 (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.00%)	\$76 - 500K (1.00%)	OVER \$500K (1.25%)	1, 2 OR 3 UNITS (1.25%)	4 OR MORE UNITS (1.50%)		
<b><u>CHIPPEWA</u></b>							
CITY	103,945	5,739	0	30,268	73,568	45,605	1,446
TOWN	54,301	1,155	0	7,221	0	0	0
TOTAL	158,246	6,894	0	37,489	73,568	45,605	1,446
<b><u>CHISAGO</u></b>							
CITY	293,632	169,071	0	237,254	296,370	189,062	2,447
TOWN	213,680	130,802	0	249,546	7,048	0	29
TOTAL	507,312	299,873	0	486,800	303,418	189,062	2,476
<b><u>CLAY</u></b>							
CITY	307,869	28,489	0	136,090	951,227	143,406	0
TOWN	86,556	13,927	0	34,002	0	0	0
TOTAL	394,425	42,416	0	170,092	951,227	143,406	0
<b><u>CLEARWATER</u></b>							
CITY	30,244	908	0	6,147	18,555	18,528	246
TOWN	49,554	2,450	0	1,132	1,722	0	0
TOTAL	79,798	3,358	0	7,279	20,277	18,528	246
<b><u>COOK</u></b>							
CITY	25,560	4,791	0	19,117	10,793	18,008	1,320
TOWN	46,832	32,047	0	7,609	22,476	0	0
TOTAL	72,392	36,838	0	26,726	33,269	18,008	1,320
<b><u>COTTONWOOD</u></b>							
CITY	106,594	6,392	0	39,931	46,140	26,719	123
TOWN	51,883	1,209	0	15,602	18,889	0	0
TOTAL	158,477	7,601	0	55,533	65,029	26,719	123
<b><u>CROW WING</u></b>							
CITY	652,666	216,289	6,881	423,922	504,553	139,211	2,043
TOWN	409,992	190,005	605	153,694	33,873	5,154	0
TOTAL	1,062,658	406,294	7,486	577,616	538,426	144,365	2,043
<b><u>DAKOTA</u></b>							
CITY	2,947,006	2,961,825	72,626	2,416,568	18,041,094	1,741,177	8,136
TOWN	184,268	184,229	3,623	141,354	32,015	4,630	0
TOTAL	3,131,274	3,146,054	76,249	2,557,922	18,073,109	1,745,807	8,136
<b><u>DODGE</u></b>							
CITY	80,934	19,947	0	61,063	94,857	42,230	48
TOWN	82,029	10,728	0	66,692	2,070	0	0
TOTAL	162,963	30,675	0	127,755	96,927	42,230	48
<b><u>DOUGLAS</u></b>							
CITY	247,431	32,246	0	172,793	535,808	127,581	2,090
TOWN	271,794	123,008	0	192,339	33,611	519	165
TOTAL	519,225	155,254	0	365,132	569,419	128,100	2,255
<b><u>FARIBAULT</u></b>							
CITY	102,435	3,259	0	32,215	48,104	24,391	402
TOWN	81,502	753	0	22,094	0	0	0
TOTAL	183,937	4,012	0	54,309	48,104	24,391	402

**TABLE 31 PART D**  
**2002 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 (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.00%)	\$76 - 500K (1.00%)	OVER \$500K (1.25%)	1, 2 OR 3 UNITS (1.25%)	4 OR MORE UNITS (1.50%)		
<b><u>FILLMORE</u></b>							
CITY	200,257	20,029	0	42,040	150,869	56,412	1,523
TOWN	174,577	11,404	0	24,224	0	0	15
TOTAL	374,834	31,433	0	66,264	150,869	56,412	1,538
<b><u>FREEBORN</u></b>							
CITY	212,817	12,978	0	94,474	203,485	74,967	1,674
TOWN	112,494	11,900	468	20,399	1,634	0	80
TOTAL	325,311	24,878	468	114,873	205,119	74,967	1,754
<b><u>GOODHUE</u></b>							
CITY	339,640	122,413	0	414,238	539,622	210,979	7,100
TOWN	196,284	90,058	324	58,094	8,535	0	853
TOTAL	535,924	212,471	324	472,332	548,157	210,979	7,953
<b><u>GRANT</u></b>							
CITY	43,618	440	0	8,689	36,858	4,153	302
TOWN	46,548	4,744	0	849	0	0	0
TOTAL	90,166	5,184	0	9,538	36,858	4,153	302
<b><u>HENNEPIN</u></b>							
CITY	11,541,401	11,017,417	2,512,628	14,331,375	81,789,270	10,226,567	476,793
TOWN	18,353	30,144	1,075	14,952	0	0	0
TOTAL	11,559,754	11,047,561	2,513,703	14,346,327	81,789,270	10,226,567	476,793
<b><u>HOUSTON</u></b>							
CITY	127,997	19,782	0	91,461	144,291	34,550	949
TOWN	119,668	21,143	0	23,165	0	0	233
TOTAL	247,665	40,925	0	114,626	144,291	34,550	1,182
<b><u>HUBBARD</u></b>							
CITY	87,451	5,346	0	41,646	59,856	64,705	3,011
TOWN	207,607	61,018	0	107,791	8,134	0	179
TOTAL	295,058	66,364	0	149,437	67,990	64,705	3,190
<b><u>ISANTI</u></b>							
CITY	126,291	33,631	0	110,271	196,882	118,314	1,365
TOWN	245,744	90,143	0	74,391	1,322	0	0
TOTAL	372,035	123,774	0	184,662	198,204	118,314	1,365
<b><u>ITASCA</u></b>							
CITY	275,554	50,094	0	96,953	193,492	175,229	7,486
TOWN	286,377	93,997	0	64,860	797	0	0
TOTAL	561,931	144,091	0	161,813	194,289	175,229	7,486
<b><u>JACKSON</u></b>							
CITY	70,193	2,426	0	4,927	37,953	24,911	0
TOWN	87,564	2,473	0	5,949	1,359	0	0
TOTAL	157,757	4,899	0	10,876	39,312	24,911	0
<b><u>KANABEC</u></b>							
CITY	70,540	6,329	0	8,318	125,200	28,551	1,277
TOWN	201,781	42,427	0	50,504	0	0	0
TOTAL	272,321	48,756	0	58,822	125,200	28,551	1,277

**TABLE 31 PART D**  
**2002 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 (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.00%)	\$76 - 500K (1.00%)	OVER \$500K (1.25%)	1, 2 OR 3 UNITS (1.25%)	4 OR MORE UNITS (1.50%)		
<b><u>KANDIYOHI</u></b>							
CITY	254,335	32,262	0	168,700	563,116	141,194	431
TOWN	259,569	87,461	3,021	110,435	15,631	0	0
TOTAL	513,904	119,723	3,021	279,135	578,747	141,194	431
<b><u>KITTSON</u></b>							
CITY	33,433	2,244	0	3,156	24,145	14,106	167
TOWN	25,433	149	0	1,751	0	0	0
TOTAL	58,866	2,393	0	4,907	24,145	14,106	167
<b><u>KOOCHICHING</u></b>							
CITY	114,103	4,037	0	36,194	26,223	36,991	413
TOWN	47,705	4,595	0	6,968	0	0	0
TOTAL	161,808	8,632	0	43,162	26,223	36,991	413
<b><u>LAC QUI PARLE</u></b>							
CITY	38,969	222	0	6,497	9,092	16,161	0
TOWN	47,322	2,330	0	2,932	0	0	0
TOTAL	86,291	2,552	0	9,429	9,092	16,161	0
<b><u>LAKE</u></b>							
CITY	107,218	3,927	0	37,535	38,564	20,387	2,261
TOWN	187,192	80,868	0	19,887	1,812	0	0
TOTAL	294,410	84,795	0	57,422	40,376	20,387	2,261
<b><u>LAKEWOODS</u></b>							
CITY	16,266	249	0	5,920	1,378	5,675	0
TOWN	26,971	2,719	0	2,063	0	4,737	0
TOTAL	43,237	2,968	0	7,983	1,378	10,412	0
<b><u>LE SUEUR</u></b>							
CITY	216,626	48,999	0	74,647	192,639	59,479	821
TOWN	182,649	79,216	1,141	63,069	8,736	0	0
TOTAL	399,275	128,215	1,141	137,716	201,375	59,479	821
<b><u>LINCOLN</u></b>							
CITY	43,756	1,755	0	2,898	12,298	10,055	119
TOWN	40,537	1,140	0	366	0	0	0
TOTAL	84,293	2,895	0	3,264	12,298	10,055	119
<b><u>LYON</u></b>							
CITY	211,903	26,025	0	121,787	506,833	123,191	1,274
TOWN	79,049	3,525	0	21,465	4,447	0	0
TOTAL	290,952	29,550	0	143,252	511,280	123,191	1,274
<b><u>MCLEOD</u></b>							
CITY	240,103	35,072	0	35,499	628,717	152,009	0
TOWN	133,650	18,846	0	4,580	0	0	0
TOTAL	373,753	53,918	0	40,079	628,717	152,009	0
<b><u>MAHNOMEN</u></b>							
CITY	17,025	322	0	6,249	11,586	11,765	570
TOWN	30,917	566	0	6,853	0	0	0
TOTAL	47,942	888	0	13,102	11,586	11,765	570

**TABLE 31 PART D**  
**2002 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 (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.00%)	\$76 - 500K (1.00%)	OVER \$500K (1.25%)	1, 2 OR 3 UNITS (1.25%)	4 OR MORE UNITS (1.50%)		
<b>MARSHALL</b>							
CITY	35,191	630	0	7,627	32,166	10,199	692
TOWN	28,402	825	0	3,935	0	0	0
TOTAL	63,593	1,455	0	11,562	32,166	10,199	692
<b>MARTIN</b>							
CITY	175,277	13,631	0	27,041	166,186	41,188	1,036
TOWN	114,475	6,553	0	24,214	0	0	0
TOTAL	289,752	20,184	0	51,255	166,186	41,188	1,036
<b>MEEKER</b>							
CITY	150,870	15,126	0	66,122	94,912	40,257	1,292
TOWN	216,914	72,306	0	55,224	0	0	0
TOTAL	367,784	87,432	0	121,346	94,912	40,257	1,292
<b>MILLE LACS</b>							
CITY	137,322	29,657	0	93,571	120,311	102,375	423
TOWN	257,124	70,088	0	132,210	0	0	0
TOTAL	394,446	99,745	0	225,781	120,311	102,375	423
<b>MORRISON</b>							
CITY	150,531	8,341	0	96,264	236,875	113,903	0
TOWN	161,503	35,507	0	50,477	1,128	0	1,737
TOTAL	312,034	43,848	0	146,741	238,003	113,903	1,737
<b>MOWER</b>							
CITY	215,896	19,323	0	132,310	387,375	81,795	0
TOWN	31,327	1,698	0	11,836	4,050	0	0
TOTAL	247,223	21,021	0	144,146	391,425	81,795	0
<b>MURRAY</b>							
CITY	47,281	2,069	0	9,323	31,136	16,069	449
TOWN	42,396	777	0	6,159	0	0	0
TOTAL	89,677	2,846	0	15,482	31,136	16,069	449
<b>NICOLLET</b>							
CITY	204,164	69,190	0	196,617	537,930	104,633	1,505
TOWN	82,945	18,521	0	18,244	0	0	0
TOTAL	287,109	87,711	0	214,861	537,930	104,633	1,505
<b>NOBLES</b>							
CITY	197,789	6,812	0	50,652	178,025	70,959	732
TOWN	65,167	1,405	0	9,218	955	0	49
TOTAL	262,956	8,217	0	59,870	178,980	70,959	781
<b>NORMAN</b>							
CITY	40,386	556	0	2,108	25,583	12,979	2,904
TOWN	39,122	14	0	1,817	1,386	0	508
TOTAL	79,508	570	0	3,925	26,969	12,979	3,412
<b>OLMSTED</b>							
CITY	1,425,869	801,308	13,907	767,273	3,665,349	741,567	10,647
TOWN	267,399	208,499	14,733	171,383	19,780	0	6,261
TOTAL	1,693,268	1,009,807	28,640	938,656	3,685,129	741,567	16,908



**TABLE 31 PART D**  
**2002 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 (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.00%)	\$76 - 500K (1.00%)	OVER \$500K (1.25%)	1, 2 OR 3 UNITS (1.25%)	4 OR MORE UNITS (1.50%)		
<b><u>OTTER TAIL</u></b>							
CITY	359,944	44,918	0	177,438	600,255	170,240	881
TOWN	419,981	82,257	1,353	176,510	38,386	0	3,043
TOTAL	779,925	127,175	1,353	353,948	638,641	170,240	3,924
<b><u>PENNINGTON</u></b>							
CITY	71,518	1,138	0	24,046	64,951	52,969	284
TOWN	29,898	1,401	0	13,675	944	454	0
TOTAL	101,416	2,539	0	37,721	65,895	53,423	284
<b><u>PINE</u></b>							
CITY	179,299	18,765	0	28,725	148,878	80,383	4,177
TOWN	269,759	51,276	596	85,564	10,638	0	0
TOTAL	449,058	70,041	596	114,289	159,516	80,383	4,177
<b><u>PIPESTONE</u></b>							
CITY	86,213	2,741	0	19,666	58,126	13,114	661
TOWN	29,341	80	0	3,415	0	0	0
TOTAL	115,554	2,821	0	23,081	58,126	13,114	661
<b><u>POLK</u></b>							
CITY	191,138	19,613	0	59,760	219,438	79,044	1,408
TOWN	109,784	4,374	0	8,367	0	0	104
TOTAL	300,922	23,987	0	68,127	219,438	79,044	1,512
<b><u>POPE</u></b>							
CITY	78,543	9,027	0	46,958	77,666	18,763	1,371
TOWN	86,993	10,887	0	20,641	0	0	92
TOTAL	165,536	19,914	0	67,599	77,666	18,763	1,463
<b><u>RAMSEY</u></b>							
CITY	4,286,275	2,446,631	299,560	4,096,444	27,557,914	5,539,688	71,523
TOWN	128,513	139,437	5,021	64,083	0	36,000	0
TOTAL	4,414,788	2,586,068	304,581	4,160,527	27,557,914	5,575,688	71,523
<b><u>RED LAKE</u></b>							
CITY	11,895	300	0	1,271	13,103	8,910	0
TOWN	12,442	0	0	453	0	0	0
TOTAL	24,337	300	0	1,724	13,103	8,910	0
<b><u>REDWOOD</u></b>							
CITY	89,262	6,711	0	30,171	105,864	32,857	422
TOWN	58,959	1,131	0	9,281	803	0	0
TOTAL	148,221	7,842	0	39,452	106,667	32,857	422
<b><u>RENVILLE</u></b>							
CITY	102,079	526	0	6,544	112,783	21,305	5,048
TOWN	90,393	758	0	4,886	0	0	0
TOTAL	192,472	1,284	0	11,430	112,783	21,305	5,048
<b><u>RICE</u></b>							
CITY	466,218	204,427	0	93,083	809,525	283,036	1,939
TOWN	280,269	77,003	1,423	44,066	1,413	0	0
TOTAL	746,487	281,430	1,423	137,149	810,938	283,036	1,939

**TABLE 31 PART D**  
**2002 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 (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO	\$76 -	OVER	1, 2 OR	4 OR MORE		
	\$76K	500K	\$500K	3 UNITS	UNITS		
(1.00%)	(1.00%)	(1.25%)	(1.25%)	(1.50%)	(1.00%)	(1.00%, 1.50%)	
<b>ROCK</b>							
CITY	68,019	2,112	0	20,993	90,042	23,342	128
TOWN	52,839	2,994	0	2,742	7,589	0	0
TOTAL	120,858	5,106	0	23,735	97,631	23,342	128
<b>ROSEAU</b>							
CITY	68,739	4,362	0	16,567	85,133	30,812	0
TOWN	92,309	5,273	0	12,461	4,252	0	0
TOTAL	161,048	9,635	0	29,028	89,385	30,812	0
<b>ST. LOUIS</b>							
CITY	1,855,189	334,822	3,896	1,292,347	2,410,979	820,159	8,832
TOWN	658,888	237,115	11,351	193,735	32,369	2,426	390
TOTAL	2,514,077	571,937	15,247	1,486,082	2,443,348	822,585	9,222
<b>SCOTT</b>							
CITY	827,688	864,795	13,844	712,679	1,298,901	351,083	780
TOWN	245,545	350,363	23,149	366,274	20,936	0	0
TOTAL	1,073,233	1,215,158	36,993	1,078,953	1,319,837	351,083	780
<b>SHERBURNE</b>							
CITY	387,742	246,230	0	410,658	953,487	364,711	0
TOWN	320,005	188,586	2,739	349,651	6,011	0	0
TOTAL	707,747	434,816	2,739	760,309	959,498	364,711	0
<b>SIBLEY</b>							
CITY	67,555	5,349	0	30,268	54,075	10,756	272
TOWN	89,483	4,790	0	36,394	9,247	0	0
TOTAL	157,038	10,139	0	66,662	63,322	10,756	272
<b>STEARNS</b>							
CITY	701,604	165,885	614	832,032	3,244,011	645,089	7,736
TOWN	281,599	80,813	541	166,764	21,483	1,418	867
TOTAL	983,203	246,698	1,155	998,796	3,265,494	646,507	8,603
<b>STEELE</b>							
CITY	205,093	50,992	0	218,718	493,180	157,779	827
TOWN	106,382	23,996	0	25,217	3,435	0	1,289
TOTAL	311,475	74,988	0	243,935	496,615	157,779	2,116
<b>STEVENS</b>							
CITY	115,929	2,760	0	17,141	67,199	28,101	0
TOWN	39,347	3,167	0	4,122	0	0	0
TOTAL	155,276	5,927	0	21,263	67,199	28,101	0
<b>SWIFT</b>							
CITY	75,503	3,422	0	16,885	42,663	38,461	802
TOWN	60,632	76	0	2,766	1,898	0	0
TOTAL	136,135	3,498	0	19,651	44,561	38,461	802
<b>TODD</b>							
CITY	127,117	4,032	0	23,611	96,287	34,179	486
TOWN	161,061	13,656	0	10,909	0	0	0
TOTAL	288,178	17,688	0	34,520	96,287	34,179	486

**TABLE 31 PART D**  
**2002 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 (1.00%, 1.50%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO	\$76 -	OVER	1, 2 OR	4 OR MORE		
	\$76K	500K	\$500K	3 UNITS	UNITS		
(1.00%)	(1.00%)	(1.25%)	(1.25%)	(1.50%)	(1.00%)	(1.00%, 1.50%)	
<b><u>TRAVERSE</u></b>							
CITY	28,562	145	0	3,740	5,574	12,536	0
TOWN	25,601	798	0	525	0	0	0
TOTAL	54,163	943	0	4,265	5,574	12,536	0
<b><u>WABASHA</u></b>							
CITY	214,369	60,200	753	54,721	102,823	38,226	3,511
TOWN	203,036	30,897	0	9,868	0	865	599
TOTAL	417,405	91,097	753	64,589	102,823	39,091	4,110
<b><u>WADENA</u></b>							
CITY	96,300	6,142	0	30,507	91,901	45,175	0
TOWN	71,040	5,281	0	21,093	0	0	0
TOTAL	167,340	11,423	0	51,600	91,901	45,175	0
<b><u>WASECA</u></b>							
CITY	151,390	15,536	0	53,238	183,139	42,650	1,490
TOWN	95,075	13,850	0	0	4,425	0	0
TOTAL	246,465	29,386	0	53,238	187,564	42,650	1,490
<b><u>WASHINGTON</u></b>							
CITY	2,059,459	2,242,154	158,449	1,830,041	5,832,773	1,231,203	5,113
TOWN	216,351	416,349	46,470	384,866	2,130	0	0
TOTAL	2,275,810	2,658,503	204,919	2,214,907	5,834,903	1,231,203	5,113
<b><u>WATONWAN</u></b>							
CITY	60,706	598	0	30,506	77,379	3,491	0
TOWN	36,386	2,122	0	6,894	0	0	0
TOTAL	97,092	2,720	0	37,400	77,379	3,491	0
<b><u>WILKIN</u></b>							
CITY	50,423	1,754	0	18,298	37,102	16,645	0
TOWN	12,803	696	0	23,115	0	0	0
TOTAL	63,226	2,450	0	41,413	37,102	16,645	0
<b><u>WINONA</u></b>							
CITY	417,946	71,577	0	407,093	1,135,060	91,793	4,331
TOWN	178,753	37,671	0	109,705	5,134	0	260
TOTAL	596,699	109,248	0	516,798	1,140,194	91,793	4,591
<b><u>WRIGHT</u></b>							
CITY	841,360	575,325	922	1,052,806	1,041,341	561,014	2,455
TOWN	374,907	212,167	0	208,564	13,606	1,401	0
TOTAL	1,216,267	787,492	922	1,261,370	1,054,947	562,415	2,455
<b><u>YELLOW MEDICINE</u></b>							
CITY	79,645	3,412	0	5,081	35,029	20,023	256
TOWN	68,501	5,668	0	8,298	0	0	0
TOTAL	148,146	9,080	0	13,379	35,029	20,023	256
<b><u>STATE TOTAL</u></b>							
CITY	40,406,323	25,579,775	3,142,909	36,903,123	171,216,938	29,732,901	694,080
TOWN	12,428,087	4,540,965	134,005	5,128,704	534,155	61,906	19,687
TOTAL	52,834,410	30,120,740	3,276,914	42,031,827	171,751,093	29,794,807	713,767

**TABLE 31 PART E**  
**2002 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 HOME PARK LAND	CLASS 1C UP TO \$32K	CLASS 4C TO \$500K	CLASS 4C OVER \$500K	BED AND BREAKFAST	GOLF COURSES	TO \$150K	OVER \$150K
	(1.50%)	(1.00%)	(1.00%)	(1.25%)	(1.25%)	(1.25%)	(1.50%)	(2.00%)
<b><u>AITKIN</u></b>								
CITY	739	0	3,390	0	0	379	226,259	109,438
TOWN	3,670	37,087	32,941	0	1,331	2,600	145,115	43,514
TOTAL	4,409	37,087	36,331	0	1,331	2,979	371,374	152,952
<b><u>ANOKA</u></b>								
CITY	1,247,505	5,009	8,429	353	2,329	193,044	4,113,542	25,478,678
TOWN	18,029	0	0	0	0	0	150,577	184,712
TOTAL	1,265,534	5,009	8,429	353	2,329	193,044	4,264,119	25,663,390
<b><u>BECKER</u></b>								
CITY	16,327	2,278	4,588	0	0	0	620,999	985,720
TOWN	7,946	184,469	84,367	22,161	593	24,762	232,654	108,144
TOTAL	24,273	186,747	88,955	22,161	593	24,762	853,653	1,093,864
<b><u>BELTRAMI</u></b>								
CITY	23,259	0	7,173	0	0	0	670,469	1,444,270
TOWN	22,729	105,129	61,884	8,821	0	14,174	272,444	113,800
TOTAL	45,988	105,129	69,057	8,821	0	14,174	942,913	1,558,070
<b><u>BENTON</u></b>								
CITY	57,911	0	0	0	0	3,863	635,396	1,407,574
TOWN	13,746	0	6,674	0	0	19,370	300,042	268,004
TOTAL	71,657	0	6,674	0	0	23,233	935,438	1,675,578
<b><u>BIG STONE</u></b>								
CITY	1,391	0	0	0	0	0	100,626	11,558
TOWN	0	2,884	1,516	0	0	394	10,805	28
TOTAL	1,391	2,884	1,516	0	0	394	111,431	11,586
<b><u>BLUE EARTH</u></b>								
CITY	74,098	0	2,899	0	2,746	0	1,464,517	6,067,044
TOWN	7,675	0	1,877	0	0	0	243,606	245,724
TOTAL	81,773	0	4,776	0	2,746	0	1,708,123	6,312,768
<b><u>BROWN</u></b>								
CITY	13,726	0	0	0	2,248	769	732,920	874,594
TOWN	884	0	0	0	0	1,280	80,377	94,902
TOTAL	14,610	0	0	0	2,248	2,049	813,297	969,496
<b><u>CARLTON</u></b>								
CITY	11,088	552	2,873	0	0	8,139	602,854	463,986
TOWN	509	3,857	5,230	0	1,796	6,312	106,698	47,640
TOTAL	11,597	4,409	8,103	0	1,796	14,451	709,552	511,626
<b><u>CARVER</u></b>								
CITY	128,892	0	0	0	3,445	26,737	1,077,230	5,611,258
TOWN	1,076	0	0	0	0	32,172	112,161	158,798
TOTAL	129,968	0	0	0	3,445	58,909	1,189,391	5,770,056
<b><u>CASS</u></b>								
CITY	3,534	147,856	83,198	117,136	0	83,122	640,615	595,794
TOWN	6,286	535,401	190,406	15,182	3,549	49,996	544,011	344,174
TOTAL	9,820	683,257	273,604	132,318	3,549	133,118	1,184,626	939,968

**TABLE 31 PART E**  
**2002 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 HOME PARK LAND	CLASS 1C UP TO \$32K	CLASS 4C TO \$500K	CLASS 4C OVER \$500K	BED AND BREAKFAST	GOLF COURSES	TO \$150K	OVER \$150K	
	(1.50%)	(1.00%)	(1.00%)	(1.25%)	(1.25%)	(1.25%)	(1.50%)	(2.00%)	
<b><u>CHIPPEWA</u></b>									
CITY	5,203	0	0	0	0	0	330,447	249,626	
TOWN	530	0	0	0	0	0	59,222	19,182	
TOTAL	5,733	0	0	0	0	0	389,669	268,808	
<b><u>CHISAGO</u></b>									
CITY	76,160	0	4,695	0	0	21,883	857,692	1,340,838	
TOWN	25,631	7,164	19,406	0	809	28,108	152,248	135,530	
TOTAL	101,791	7,164	24,101	0	809	49,991	1,009,940	1,476,368	
<b><u>CLAY</u></b>									
CITY	32,636	0	0	0	1,070	10,103	957,991	1,991,532	
TOWN	418	248	1,841	0	0	1,084	93,209	35,650	
TOTAL	33,054	248	1,841	0	1,070	11,187	1,051,200	2,027,182	
<b><u>CLEARWATER</u></b>									
CITY	1,004	0	0	0	0	133	120,211	24,054	
TOWN	0	5,362	409	0	0	0	28,610	352	
TOTAL	1,004	5,362	409	0	0	133	148,821	24,406	
<b><u>COOK</u></b>									
CITY	70	0	56,226	18,237	0	0	151,552	86,735	
TOWN	1,799	87,905	106,738	32,136	0	0	84,694	44,162	
TOTAL	1,869	87,905	162,964	50,373	0	0	236,246	130,897	
<b><u>COTTONWOOD</u></b>									
CITY	0	0	0	0	0	0	251,419	150,578	
TOWN	0	0	0	0	0	0	22,691	362	
TOTAL	0	0	0	0	0	0	274,110	150,940	
<b><u>CROW WING</u></b>									
CITY	51,134	85,217	221,924	91,978	718	139,213	2,168,980	6,117,146	
TOWN	8,016	424,778	136,358	38,503	5,308	60,888	528,648	517,300	
TOTAL	59,150	509,995	358,282	130,481	6,026	200,101	2,697,628	6,634,446	
<b><u>DAKOTA</u></b>									
CITY	1,027,241	0	0	0	2,689	109,845	5,201,168	51,753,054	
TOWN	0	2,373	0	0	5,879	118,640	222,081	181,212	
TOTAL	1,027,241	2,373	0	0	8,568	228,485	5,423,249	51,934,266	
<b><u>DODGE</u></b>									
CITY	11,930	0	56	0	0	0	298,680	202,434	
TOWN	0	0	3,192	0	0	0	56,703	25,740	
TOTAL	11,930	0	3,248	0	0	0	355,383	228,174	
<b><u>DOUGLAS</u></b>									
CITY	37,665	9,567	1,500	323	2,527	0	1,067,889	2,360,682	
TOWN	16,787	149,944	38,301	31,637	7,654	56,438	350,009	524,232	
TOTAL	54,452	159,511	39,801	31,960	10,181	56,438	1,417,898	2,884,914	
<b><u>FARIBAULT</u></b>									
CITY	1,359	0	0	0	0	6	275,488	147,816	
TOWN	0	0	0	0	0	3,795	13,626	0	
TOTAL	1,359	0	0	0	0	3,801	289,114	147,816	

**TABLE 31 PART E**  
**2002 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 HOME PARK LAND	CLASS 1C UP TO \$32K	CLASS 4C TO \$500K	CLASS 4C OVER \$500K	BED AND BREAKFAST	GOLF COURSES	TO \$150K	OVER \$150K
	(1.50%)	(1.00%)	(1.00%)	(1.25%)	(1.25%)	(1.25%)	(1.50%)	(2.00%)
<b><u>FILLMORE</u></b>								
CITY	6,180	0	5,897	0	12,913	2,702	615,815	215,396
TOWN	0	0	2,350	0	0	5,483	85,816	27,564
TOTAL	6,180	0	8,247	0	12,913	8,185	701,631	242,960
<b><u>FREEBORN</u></b>								
CITY	9,893	0	0	0	1,678	6,559	647,639	891,500
TOWN	9	0	1,765	0	0	4,130	54,428	16,134
TOTAL	9,902	0	1,765	0	1,678	10,689	702,067	907,634
<b><u>GOODHUE</u></b>								
CITY	73,120	0	8,091	0	14,023	36,214	1,309,274	2,189,208
TOWN	5,346	814	21,239	1,403	1,970	13,691	154,727	170,388
TOTAL	78,466	814	29,330	1,403	15,993	49,905	1,464,001	2,359,596
<b><u>GRANT</u></b>								
CITY	505	1,339	0	0	0	0	173,195	43,336
TOWN	203	4,808	2,006	0	0	3,975	22,435	11,896
TOTAL	708	6,147	2,006	0	0	3,975	195,630	55,232
<b><u>HENNEPIN</u></b>								
CITY	176,672	0	0	0	0	162,353	15,945,485	267,036,848
TOWN	0	0	0	0	0	0	99,135	533,726
TOTAL	176,672	0	0	0	0	162,353	16,044,620	267,570,574
<b><u>HOUSTON</u></b>								
CITY	16,284	0	0	0	283	683	418,263	247,724
TOWN	423	0	4,632	0	106	10,053	77,789	23,004
TOTAL	16,707	0	4,632	0	389	10,736	496,052	270,728
<b><u>HUBBARD</u></b>								
CITY	1,104	5,438	415	0	928	0	453,540	405,038
TOWN	6,628	296,481	112,649	86,737	1,972	17,798	272,491	201,972
TOTAL	7,732	301,919	113,064	86,737	2,900	17,798	726,031	607,010
<b><u>ISANTI</u></b>								
CITY	14,289	0	0	0	0	0	526,695	1,175,180
TOWN	4,601	14,116	4,113	0	0	25,648	160,808	59,168
TOTAL	18,890	14,116	4,113	0	0	25,648	687,503	1,234,348
<b><u>ITASCA</u></b>								
CITY	15,965	3,166	1,647	0	0	2,591	962,713	1,378,026
TOWN	7,256	206,540	69,492	37,660	2,122	20,322	213,749	75,800
TOTAL	23,221	209,706	71,139	37,660	2,122	22,913	1,176,462	1,453,826
<b><u>JACKSON</u></b>								
CITY	0	0	1,378	0	0	423	210,428	212,556
TOWN	0	0	0	0	0	1,627	40,359	7,472
TOTAL	0	0	1,378	0	0	2,050	250,787	220,028
<b><u>KANABEC</u></b>								
CITY	17,707	0	0	0	504	0	206,276	115,780
TOWN	4,980	0	10,272	0	0	4,966	107,537	43,486
TOTAL	22,687	0	10,272	0	504	4,966	313,813	159,266

**TABLE 31 PART E**  
**2002 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	CLASS 4C	CLASS 4C	BED AND	GOLF	TO \$150K	OVER \$150K
	HOME PARK LAND (1.50%)	UP TO \$32K (1.00%)	TO \$500K (1.00%)	OVER \$500K (1.25%)	BREAKFAST (1.25%)	COURSES (1.25%)	(1.50%)	(2.00%)
<b><u>KANDIYOHI</u></b>								
CITY	14,891	1,579	4,716	0	1,909	8,052	938,311	1,521,004
TOWN	5,390	44,847	12,414	0	0	17,841	267,650	184,098
TOTAL	20,281	46,426	17,130	0	1,909	25,893	1,205,961	1,705,102
<b><u>KITTSOON</u></b>								
CITY	646	0	0	0	0	28	100,331	20,232
TOWN	0	0	263	0	0	1,102	20,798	6,022
TOTAL	646	0	263	0	0	1,130	121,129	26,254
<b><u>KOOCHICHING</u></b>								
CITY	5,229	0	2,363	0	0	0	267,638	212,582
TOWN	0	8,023	13,437	0	0	1,000	40,141	6,824
TOTAL	5,229	8,023	15,800	0	0	1,000	307,779	219,406
<b><u>LAC QUI PARLE</u></b>								
CITY	206	0	0	0	0	0	98,569	6,134
TOWN	0	0	0	0	0	1,648	22,752	986
TOTAL	206	0	0	0	0	1,648	121,321	7,120
<b><u>LAKE</u></b>								
CITY	0	0	0	0	0	0	202,086	247,870
TOWN	0	104,224	95,872	9,614	0	0	73,076	53,566
TOTAL	0	104,224	95,872	9,614	0	0	275,162	301,436
<b><u>LAKE/WOODS</u></b>								
CITY	203	0	0	0	0	0	97,731	61,816
TOWN	4,807	57,566	52,531	8,023	456	1,869	35,836	21,988
TOTAL	5,010	57,566	52,531	8,023	456	1,869	133,567	83,804
<b><u>LE SUEUR</u></b>								
CITY	9,043	1,957	4,858	0	0	1,426	586,096	231,836
TOWN	875	4,909	35,552	0	0	10,491	116,257	66,720
TOTAL	9,918	6,866	40,410	0	0	11,917	702,353	298,556
<b><u>LINCOLN</u></b>								
CITY	0	1,138	190	0	0	1,024	92,955	3,366
TOWN	0	0	0	0	0	1,087	15,266	44,152
TOTAL	0	1,138	190	0	0	2,111	108,221	47,518
<b><u>LYON</u></b>								
CITY	10,717	0	0	0	458	1,848	642,860	1,256,612
TOWN	0	0	0	0	0	0	73,689	21,660
TOTAL	10,717	0	0	0	458	1,848	716,549	1,278,272
<b><u>MCLEOD</u></b>								
CITY	22,935	0	0	0	473	11,076	879,544	1,523,196
TOWN	375	0	0	0	0	3,971	132,672	50,100
TOTAL	23,310	0	0	0	473	15,047	1,012,216	1,573,296
<b><u>MAHNOMEN</u></b>								
CITY	525	0	0	0	0	0	83,561	468,392
TOWN	0	2,495	4,480	0	0	0	16,255	102
TOTAL	525	2,495	4,480	0	0	0	99,816	468,494

**TABLE 31 PART E**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	MOBILE HOME PARK LAND (1.50%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			BED AND BREAKFAST (1.25%)	GOLF COURSES (1.25%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 4C TO \$500K (1.00%)	CLASS 4C OVER \$500K (1.25%)			TO \$150K (1.50%)	OVER \$150K (2.00%)
<b>MARSHALL</b>								
CITY	1,910	0	0	0	0	0	157,735	27,934
TOWN	260	0	0	0	0	821	36,515	17,488
TOTAL	2,170	0	0	0	0	821	194,250	45,422
<b>MARTIN</b>								
CITY	4,035	0	0	0	0	168	524,754	706,672
TOWN	283	0	3,009	0	0	5,173	26,200	5,032
TOTAL	4,318	0	3,009	0	0	5,341	550,954	711,704
<b>MEEKER</b>								
CITY	10,804	0	0	0	0	0	416,582	151,890
TOWN	586	4,243	2,228	0	0	0	123,878	43,088
TOTAL	11,390	4,243	2,228	0	0	0	540,460	194,978
<b>MILLE LACS</b>								
CITY	11,712	10,716	3,681	1,640	0	2,531	410,695	196,750
TOWN	7,243	30,725	21,847	25,509	1,144	25,868	219,143	152,448
TOTAL	18,955	41,441	25,528	27,149	1,144	28,399	629,838	349,198
<b>MORRISON</b>								
CITY	10,303	0	0	0	0	0	604,864	539,070
TOWN	0	30,186	13,938	3,325	0	12,697	267,346	60,958
TOTAL	10,303	30,186	13,938	3,325	0	12,697	872,210	600,028
<b>MOWER</b>								
CITY	9,108	0	60	0	0	3,575	859,777	1,027,402
TOWN	1,815	0	3,337	0	0	7,380	96,293	36,068
TOTAL	10,923	0	3,397	0	0	10,955	956,070	1,063,470
<b>MURRAY</b>								
CITY	78	0	0	0	0	133	165,940	43,326
TOWN	0	0	0	0	538	2,872	34,410	11,132
TOTAL	78	0	0	0	538	3,005	200,350	54,458
<b>NICOLLET</b>								
CITY	70,354	0	0	0	0	0	658,995	1,083,302
TOWN	0	0	0	0	0	12,808	45,568	7,956
TOTAL	70,354	0	0	0	0	12,808	704,563	1,091,258
<b>NOBLES</b>								
CITY	9,970	0	0	0	0	6,726	521,284	773,304
TOWN	0	0	0	0	0	0	43,062	31,212
TOTAL	9,970	0	0	0	0	6,726	564,346	804,516
<b>NORMAN</b>								
CITY	636	0	0	0	0	0	118,697	18,728
TOWN	0	0	0	0	0	590	34,110	4,240
TOTAL	636	0	0	0	0	590	152,807	22,968
<b>OLMSTED</b>								
CITY	87,064	0	0	0	0	3,242	2,625,076	18,515,538
TOWN	31,747	0	0	0	0	1,179	261,618	288,678
TOTAL	118,811	0	0	0	0	4,421	2,886,694	18,804,216



**TABLE 31 PART E**  
**2002 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	MOBILE HOME PARK LAND (1.50%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			BED AND BREAKFAST (1.25%)	GOLF COURSES (1.25%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 4C TO \$500K (1.00%)	CLASS 4C OVER \$500K (1.25%)			TO \$150K (1.50%)	OVER \$150K (2.00%)
<b><u>OTTER TAIL</u></b>								
CITY	23,150	9,608	3,386	0	1,442	6,831	1,273,304	1,801,756
TOWN	8,479	324,645	100,636	27,222	6,096	12,190	363,995	132,860
TOTAL	31,629	334,253	104,022	27,222	7,538	19,021	1,637,299	1,934,616
<b><u>PENNINGTON</u></b>								
CITY	8,465	0	0	0	0	0	279,560	287,030
TOWN	0	0	0	0	0	1,518	54,943	15,404
TOTAL	8,465	0	0	0	0	1,518	334,503	302,434
<b><u>PINE</u></b>								
CITY	10,717	0	5,644	64	1,586	7,322	551,644	963,552
TOWN	13,487	15,246	15,885	0	2,156	12,288	129,793	56,886
TOTAL	24,204	15,246	21,529	64	3,742	19,610	681,437	1,020,438
<b><u>PIPESTONE</u></b>								
CITY	1,008	0	442	0	0	0	247,731	102,232
TOWN	0	0	0	0	0	0	24,160	1,172
TOTAL	1,008	0	442	0	0	0	271,891	103,404
<b><u>POLK</u></b>								
CITY	16,004	0	0	0	0	2,244	629,460	641,648
TOWN	492	0	0	0	0	2,317	82,555	78,660
TOTAL	16,496	0	0	0	0	4,561	712,015	720,308
<b><u>POPE</u></b>								
CITY	2,713	14,318	2,567	0	0	6,672	247,250	89,778
TOWN	590	27,827	8,539	0	0	7,063	65,180	33,136
TOTAL	3,303	42,145	11,106	0	0	13,735	312,430	122,914
<b><u>RAMSEY</u></b>								
CITY	545,926	0	0	0	0	20,504	8,828,304	83,885,942
TOWN	0	0	0	0	0	0	79,944	683,938
TOTAL	545,926	0	0	0	0	20,504	8,908,248	84,569,880
<b><u>RED LAKE</u></b>								
CITY	515	0	179	0	0	0	51,251	9,312
TOWN	0	0	593	0	0	0	6,614	1,014
TOTAL	515	0	772	0	0	0	57,865	10,326
<b><u>REDWOOD</u></b>								
CITY	5,078	0	0	0	0	2,937	336,712	272,068
TOWN	0	0	0	0	0	9,689	56,595	11,660
TOTAL	5,078	0	0	0	0	12,626	393,307	283,728
<b><u>RENVILLE</u></b>								
CITY	5,214	0	0	0	0	0	337,901	57,934
TOWN	488	0	0	0	0	7,803	59,764	10,442
TOTAL	5,702	0	0	0	0	7,803	397,665	68,376
<b><u>RICE</u></b>								
CITY	42,040	0	0	0	2,222	0	1,480,335	2,917,958
TOWN	2,205	13,948	5,233	0	0	0	130,874	74,448
TOTAL	44,245	13,948	5,233	0	2,222	0	1,611,209	2,992,406

**TABLE 31 PART E**  
**2002 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 HOME PARK LAND	CLASS 1C UP TO \$32K	CLASS 4C TO \$500K	CLASS 4C OVER \$500K	BED AND BREAKFAST	GOLF COURSES	TO \$150K	OVER \$150K
	(1.50%)	(1.00%)	(1.00%)	(1.25%)	(1.25%)	(1.25%)	(1.50%)	(2.00%)
<b><u>ROCK</u></b>								
CITY	923	0	0	0	459	821	219,091	164,402
TOWN	0	0	0	0	0	2,219	19,882	1,334
TOTAL	923	0	0	0	459	3,040	238,973	165,736
<b><u>ROSEAU</u></b>								
CITY	9,082	0	0	0	670	0	320,013	222,548
TOWN	17,617	453	5,049	0	0	1,644	61,393	24,300
TOTAL	26,699	453	5,049	0	670	1,644	381,406	246,848
<b><u>ST. LOUIS</u></b>								
CITY	91,923	1,154	3,901	0	593	1,161	3,874,949	8,742,570
TOWN	2,657	300,178	124,357	4,071	1,132	7,442	429,195	176,868
TOTAL	94,580	301,332	128,258	4,071	1,725	8,603	4,304,144	8,919,438
<b><u>SCOTT</u></b>								
CITY	34,924	0	3,982	0	0	23,068	1,472,910	5,060,668
TOWN	56,728	0	8,202	0	0	32,921	299,213	479,318
TOTAL	91,652	0	12,184	0	0	55,989	1,772,123	5,539,986
<b><u>SHERBURNE</u></b>								
CITY	8,429	0	20,346	4,683	175	0	968,982	3,834,378
TOWN	1,155	0	15,217	2,121	0	0	362,185	399,416
TOTAL	9,584	0	35,563	6,804	175	0	1,331,167	4,233,794
<b><u>SIBLEY</u></b>								
CITY	2,165	0	604	0	0	0	229,673	49,870
TOWN	0	0	534	0	0	0	43,369	6,040
TOTAL	2,165	0	1,138	0	0	0	273,042	55,910
<b><u>STEARNS</u></b>								
CITY	64,744	0	6,620	0	1,530	31,010	3,309,121	12,108,220
TOWN	49,150	41,853	46,842	1,543	0	25,903	583,572	346,316
TOTAL	113,894	41,853	53,462	1,543	1,530	56,913	3,892,693	12,454,536
<b><u>STEELE</u></b>								
CITY	16,880	0	0	0	2,290	0	966,414	2,381,234
TOWN	4,706	0	1,780	0	0	7,233	108,723	69,342
TOTAL	21,586	0	1,780	0	2,290	7,233	1,075,137	2,450,576
<b><u>STEVENS</u></b>								
CITY	0	0	0	0	0	0	276,592	230,728
TOWN	0	0	0	0	0	1,074	43,544	27,378
TOTAL	0	0	0	0	0	1,074	320,136	258,106
<b><u>SWIFT</u></b>								
CITY	1,478	0	0	0	358	0	228,970	638,596
TOWN	0	0	0	0	263	0	34,702	78,656
TOTAL	1,478	0	0	0	621	0	263,672	717,252
<b><u>TODD</u></b>								
CITY	2,077	12,790	1,674	0	0	2,126	331,431	232,482
TOWN	1,356	33,948	14,701	60	0	12,208	93,142	6,040
TOTAL	3,433	46,738	16,375	60	0	14,334	424,573	238,522

**TABLE 31 PART E**  
**2002 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 HOME PARK LAND	CLASS 1C UP TO \$32K	CLASS 4C TO \$500K	CLASS 4C OVER \$500K	BED AND BREAKFAST	GOLF COURSES	TO \$150K	OVER \$150K
	(1.50%)	(1.00%)	(1.00%)	(1.25%)	(1.25%)	(1.25%)	(1.50%)	(2.00%)
<b><u>TRAVERSE</u></b>								
CITY	225	0	0	0	0	0	70,952	3,702
TOWN	0	0	1,252	0	133	821	11,617	2,676
TOTAL	225	0	1,252	0	133	821	82,569	6,378
<b><u>WABASHA</u></b>								
CITY	25,294	0	2,036	0	0	4,298	531,532	374,864
TOWN	2,992	0	13,903	0	0	10,569	73,179	16,414
TOTAL	28,286	0	15,939	0	0	14,867	604,711	391,278
<b><u>WADENA</u></b>								
CITY	3,479	0	0	0	584	0	340,975	177,158
TOWN	0	2,187	0	0	0	8,524	39,158	11,650
TOTAL	3,479	2,187	0	0	584	8,524	380,133	188,808
<b><u>WASECA</u></b>								
CITY	6,728	1,111	0	0	0	0	378,688	305,328
TOWN	0	1,140	446	0	0	2,083	41,920	26,612
TOTAL	6,728	2,251	446	0	0	2,083	420,608	331,940
<b><u>WASHINGTON</u></b>								
CITY	229,319	5,857	0	0	33,787	155,528	3,184,128	27,125,956
TOWN	0	3,862	4,865	0	1,400	23,988	161,571	327,484
TOTAL	229,319	9,719	4,865	0	35,187	179,516	3,345,699	27,453,440
<b><u>WATONWAN</u></b>								
CITY	1,282	0	0	0	0	0	242,676	70,212
TOWN	0	0	0	0	0	3,143	23,300	10,082
TOTAL	1,282	0	0	0	0	3,143	265,976	80,294
<b><u>WILKIN</u></b>								
CITY	2,868	0	0	0	0	48	159,913	80,224
TOWN	0	0	0	0	0	1,999	26,664	49,682
TOTAL	2,868	0	0	0	0	2,047	186,577	129,906
<b><u>WINONA</u></b>								
CITY	41,260	0	852	0	2,548	3,625	1,247,543	2,444,382
TOWN	28,595	0	8,223	0	0	19,137	108,985	63,004
TOTAL	69,855	0	9,075	0	2,548	22,762	1,356,528	2,507,386
<b><u>WRIGHT</u></b>								
CITY	156,068	0	6,017	0	5,047	141,429	2,091,831	4,496,970
TOWN	31,087	0	26,981	8,921	0	61,770	296,390	277,616
TOTAL	187,155	0	32,998	8,921	5,047	203,199	2,388,221	4,774,586
<b><u>YELLOW MEDICINE</u></b>								
CITY	985	0	0	0	0	0	216,931	84,800
TOWN	260	0	0	0	0	1,628	33,168	2,206
TOTAL	1,245	0	0	0	0	1,628	250,099	87,006
<b><u>STATE TOTAL</u></b>								
CITY	4,795,923	320,650	488,497	234,414	104,232	1,258,214	90,017,115	569,880,459
TOWN	440,602	3,121,865	1,581,804	364,649	46,407	913,277	11,051,329	8,880,344
TOTAL	5,236,525	3,442,515	2,070,301	599,063	150,639	2,171,491	101,068,444	578,760,803

**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)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K (1.50%)	OVER \$150K (2.00%)		LAND & BUILDINGS (1.50, 2.00%)	MACHINERY (2.00%)			
<b><u>AITKIN</u></b>								
CITY	30,172	75,340	0	40	0	7,350	0	1,080,142
TOWN	6,354	8,434	0	25,325	16,340	49,392	1,096	4,355,775
TOTAL	36,526	83,774	0	25,365	16,340	56,742	1,096	5,435,917
<b><u>ANOKA</u></b>								
CITY	1,800,027	17,738,072	0	80,328	394,082	472,568	0	196,267,996
TOWN	18,265	572	0	7,015	26,220	0	0	7,345,169
TOTAL	1,818,292	17,738,644	0	87,343	420,302	472,568	0	203,613,165
<b><u>BECKER</u></b>								
CITY	46,616	253,920	0	1,767	5,976	39,741	0	5,005,292
TOWN	20,565	41,110	0	9,808	90,032	95,013	0	6,555,519
TOTAL	67,181	295,030	0	11,575	96,008	134,754	0	11,560,811
<b><u>BELTRAMI</u></b>								
CITY	18,576	48,662	0	191,274	10,968	26,002	0	4,901,325
TOWN	2,250	92,558	0	33,469	94,782	21,703	0	6,690,462
TOTAL	20,826	141,220	0	224,743	105,750	47,705	0	11,591,787
<b><u>BENTON</u></b>								
CITY	210,289	1,352,384	0	24,166	131,716	81,282	0	11,004,593
TOWN	18,473	31,840	0	9,788	108,618	39,462	0	4,343,076
TOTAL	228,762	1,384,224	0	33,954	240,334	120,744	0	15,347,669
<b><u>BIG STONE</u></b>								
CITY	6,189	4,422	0	3,461	15,148	12,794	0	733,519
TOWN	3,629	0	0	7,043	22,102	40,992	4,242	266,592
TOTAL	9,818	4,422	0	10,504	37,250	53,786	4,242	1,000,111
<b><u>BLUE EARTH</u></b>								
CITY	111,814	1,311,086	0	118,942	505,880	50,330	0	22,359,591
TOWN	33,068	84,748	0	73,049	72,288	46,337	0	5,550,723
TOTAL	144,882	1,395,834	0	191,991	578,168	96,667	0	27,910,314
<b><u>BROWN</u></b>								
CITY	100,242	688,024	0	289	1,056	16,845	0	8,245,377
TOWN	28,015	105,118	0	5,535	22,688	28,726	0	1,320,111
TOTAL	128,257	793,142	0	5,824	23,744	45,571	0	9,565,488
<b><u>CARLTON</u></b>								
CITY	21,400	1,655,542	0	98,539	59,300	56,966	0	7,326,357
TOWN	8,218	23,096	0	257,026	411,658	94,091	0	5,704,818
TOTAL	29,618	1,678,638	0	355,565	470,958	151,057	0	13,031,175
<b><u>CARVER</u></b>								
CITY	373,993	5,089,320	0	9,590	17,372	13,775	102	52,792,118
TOWN	19,162	126,792	0	34,049	187,324	4,885	0	5,832,695
TOTAL	393,155	5,216,112	0	43,639	204,696	18,660	102	58,624,813
<b><u>CASS</u></b>								
CITY	0	0	0	2,175	1,276	11,874	0	4,781,879
TOWN	2,660	3,448	0	115,986	142,956	73,182	0	9,922,017
TOTAL	2,660	3,448	0	118,161	144,232	85,056	0	14,703,896

**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)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K (1.50%)	OVER \$150K (2.00%)		LAND & BUILDINGS (1.50, 2.00%)	MACHINERY (2.00%)			
<b><u>CHIPPEWA</u></b>								
CITY	40,888	172,552	0	50,323	159,408	11,078	0	2,872,367
TOWN	23,837	22,174	0	5,417	33,472	42,220	0	749,585
TOTAL	64,725	194,726	0	55,740	192,880	53,298	0	3,621,952
<b><u>CHISAGO</u></b>								
CITY	75,108	289,892	0	37,987	77,602	5,288	10,280	13,029,267
TOWN	6,750	24,328	0	25,294	330,104	1,292	3,826	10,593,584
TOTAL	81,858	314,220	0	63,281	407,706	6,580	14,106	23,622,851
<b><u>CLAY</u></b>								
CITY	33,963	643,306	0	794	2,958	113,359	0	14,459,426
TOWN	8,000	17,774	0	2,582	20,518	135,498	0	2,522,508
TOTAL	41,963	661,080	0	3,376	23,476	248,857	0	16,981,934
<b><u>CLEARWATER</u></b>								
CITY	4,500	23,138	0	3,774	1,476	10,022	0	541,528
TOWN	0	0	0	231,247	911,452	19,702	0	1,852,950
TOTAL	4,500	23,138	0	235,021	912,928	29,724	0	2,394,478
<b><u>COOK</u></b>								
CITY	0	0	0	0	0	0	0	873,363
TOWN	0	0	0	5,098	0	3,973	0	2,392,372
TOTAL	0	0	0	5,098	0	3,973	0	3,265,735
<b><u>COTTONWOOD</u></b>								
CITY	51,357	150,902	0	696	0	7,540	0	2,243,418
TOWN	17,182	189,842	0	5,454	22,976	10,120	0	574,711
TOTAL	68,539	340,744	0	6,150	22,976	17,660	0	2,818,129
<b><u>CROW WING</u></b>								
CITY	35,577	327,122	200	20,986	62,038	75,142	0	22,254,263
TOWN	5,192	118,820	694	19,051	147,800	27,652	0	13,713,123
TOTAL	40,769	445,942	894	40,037	209,838	102,794	0	35,967,386
<b><u>DAKOTA</u></b>								
CITY	1,088,732	15,259,420	0	1,035,197	2,874,080	301,884	0	289,818,041
TOWN	60,862	121,284	0	12,126	59,620	32,964	0	8,647,473
TOTAL	1,149,594	15,380,704	0	1,047,323	2,933,700	334,848	0	298,465,514
<b><u>DODGE</u></b>								
CITY	13,416	289,284	0	515	15,604	5,356	0	4,201,773
TOWN	4,500	7,246	0	1,676	10,844	10,510	0	2,110,876
TOTAL	17,916	296,530	0	2,191	26,448	15,866	0	6,312,649
<b><u>DOUGLAS</u></b>								
CITY	57,934	423,638	0	86,429	7,434	17,948	0	8,178,121
TOWN	6,750	9,582	0	34,109	78,942	20,538	0	10,293,636
TOTAL	64,684	433,220	0	120,538	86,376	38,486	0	18,471,757
<b><u>FARIBAULT</u></b>								
CITY	112,592	392,198	0	2,744	14,220	11,457	0	2,982,997
TOWN	23,338	35,130	0	3,756	41,730	25,520	0	705,058
TOTAL	135,930	427,328	0	6,500	55,950	36,977	0	3,688,055

**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)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K	OVER \$150K		LAND & BUILDINGS	MACHINERY			
	(1.50%)	(2.00%)		(1.50, 2.00%)	(2.00%)			
<b><u>FILLMORE</u></b>								
CITY	36,619	180,370	0	905	7,598	0	0	4,462,036
TOWN	48	1,848	0	5,347	45,222	0	0	1,324,543
TOTAL	36,667	182,218	0	6,252	52,820	0	0	5,786,579
<b><u>FREEBORN</u></b>								
CITY	130,002	611,890	0	38,383	30,226	16,937	0	8,493,811
TOWN	15,005	94,558	0	24,323	406,612	43,833	0	2,511,494
TOTAL	145,007	706,448	0	62,706	436,838	60,770	0	11,005,305
<b><u>GOODHUE</u></b>								
CITY	152,371	1,429,590	0	1,833,797	5,945,554	42,362	0	24,907,070
TOWN	15,640	8,598	0	6,857	16,410	15,691	0	5,156,841
TOTAL	168,011	1,438,188	0	1,840,654	5,961,964	58,053	0	30,063,911
<b><u>GRANT</u></b>								
CITY	0	0	0	938	1,602	13,520	0	853,936
TOWN	0	0	0	2,358	14,892	37,380	0	547,542
TOTAL	0	0	0	3,296	16,494	50,900	0	1,401,478
<b><u>HENNEPIN</u></b>								
CITY	6,396,161	101,782,400	0	2,192,541	3,490,872	1,492,054	0	1,101,776,161
TOWN	96,166	453,004	0	2,712	30,502	3,386	0	2,922,564
TOTAL	6,492,327	102,235,404	0	2,195,253	3,521,374	1,495,440	0	1,104,698,725
<b><u>HOUSTON</u></b>								
CITY	18,988	45,026	0	2,708	6,674	4,022	0	4,457,621
TOWN	8,746	9,652	0	14,274	28,458	11,041	0	1,986,228
TOTAL	27,734	54,678	0	16,982	35,132	15,063	0	6,443,849
<b><u>HUBBARD</u></b>								
CITY	19,157	279,100	0	564	1,600	0	0	2,217,268
TOWN	2,775	221,610	0	16,919	105,494	14,912	0	7,182,492
TOTAL	21,932	500,710	0	17,483	107,094	14,912	0	9,399,760
<b><u>ISANTI</u></b>								
CITY	11,250	160,360	0	30,914	21,232	27,182	0	5,438,430
TOWN	2,453	3,354	0	8,986	59,932	27,486	0	8,176,671
TOTAL	13,703	163,714	0	39,900	81,164	54,668	0	13,615,101
<b><u>ITASCA</u></b>								
CITY	59,185	786,366	4,699	795,242	3,644,548	49,891	0	12,925,493
TOWN	42,039	148,710	2,401	99,295	533,618	86,192	0	10,764,174
TOTAL	101,224	935,076	7,100	894,537	4,178,166	136,083	0	23,689,667
<b><u>JACKSON</u></b>								
CITY	362	600	0	66	336	3,011	0	1,681,643
TOWN	9,000	335,598	0	14,634	129,128	12,034	0	1,016,997
TOTAL	9,362	336,198	0	14,700	129,464	15,045	0	2,698,640
<b><u>KANABEC</u></b>								
CITY	19,883	105,670	0	430	1,556	2,942	0	1,445,476
TOWN	8,061	2,690	0	603	5,200	5,746	0	2,957,950
TOTAL	27,944	108,360	0	1,033	6,756	8,688	0	4,403,426

**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)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K (1.50%)	OVER \$150K (2.00%)		LAND & BUILDINGS (1.50, 2.00%)	MACHINERY (2.00%)			
<b><u>KANDIYOHI</u></b>								
CITY	125,110	511,572	0	16,533	10,670	73,926	0	9,855,240
TOWN	42,987	45,068	0	12,009	22,218	65,120	0	6,664,358
TOTAL	168,097	556,640	0	28,542	32,888	139,046	0	16,519,598
<b><u>KITTSOON</u></b>								
CITY	1,809	0	0	2,113	11,904	14,362	0	579,180
TOWN	15	0	0	74,028	665,808	76,880	0	948,287
TOTAL	1,824	0	0	76,141	677,712	91,242	0	1,527,467
<b><u>KOOCHICHING</u></b>								
CITY	4,500	902,784	0	15,999	64,592	52,352	0	3,110,488
TOWN	2,367	2,100	0	2,998	29,974	86,905	0	1,572,151
TOTAL	6,867	904,884	0	18,997	94,566	139,257	0	4,682,639
<b><u>LAC QUI PARLE</u></b>								
CITY	24,279	128,286	0	677	4,810	6,066	0	894,460
TOWN	5,314	49,896	0	5,323	10,840	38,174	0	452,452
TOTAL	29,593	178,182	0	6,000	15,650	44,240	0	1,346,912
<b><u>LAKE</u></b>								
CITY	13,436	12,874	0	4,825	0	19,030	0	1,950,681
TOWN	31,250	98,804	0	103,366	12,624	158,644	0	3,163,431
TOTAL	44,686	111,678	0	108,191	12,624	177,674	0	5,114,112
<b><u>LAKEWOODS</u></b>								
CITY	4,500	70,890	0	605	3,888	3,418	0	442,494
TOWN	4,871	8,858	0	941	9,840	12,930	0	923,745
TOTAL	9,371	79,748	0	1,546	13,728	16,348	0	1,366,239
<b><u>LE SUEUR</u></b>								
CITY	67,020	628,296	0	3,948	42,366	29,006	0	6,686,872
TOWN	35,408	187,314	0	2,162	32,310	29,824	0	4,781,273
TOTAL	102,428	815,610	0	6,110	74,676	58,830	0	11,468,145
<b><u>LINCOLN</u></b>								
CITY	13,827	12,424	0	6,631	2,096	2,594	0	707,721
TOWN	903	0	0	13,438	436,714	14,658	0	751,317
TOTAL	14,730	12,424	0	20,069	438,810	17,252	0	1,459,038
<b><u>LYON</u></b>								
CITY	142,917	1,197,240	0	4,240	13,296	31,294	0	8,588,775
TOWN	2,369	13,240	0	75,827	289,700	65,352	0	1,542,087
TOTAL	145,286	1,210,480	0	80,067	302,996	96,646	0	10,130,862
<b><u>MCLEOD</u></b>								
CITY	113,985	1,058,120	0	7,675	2,970	7,390	0	12,149,025
TOWN	16,259	13,814	0	6,569	15,702	4,908	0	3,028,719
TOTAL	130,244	1,071,934	0	14,244	18,672	12,298	0	15,177,744
<b><u>MAHNOMEN</u></b>								
CITY	0	0	0	1,490	984	4,204	0	870,488
TOWN	0	0	0	2,232	6,316	20,572	0	362,971
TOTAL	0	0	0	3,722	7,300	24,776	0	1,233,459

**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)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K (1.50%)	OVER \$150K (2.00%)		LAND & BUILDINGS (1.50, 2.00%)	MACHINERY (2.00%)			
<b><u>MARSHALL</u></b>								
CITY	2,177	0	0	580	3,138	15,244	0	922,787
TOWN	0	0	0	46,642	352,128	83,461	0	826,012
TOTAL	2,177	0	0	47,222	355,266	98,705	0	1,748,799
<b><u>MARTIN</u></b>								
CITY	67,840	271,746	0	2,533	3,934	18,590	0	5,346,136
TOWN	20,567	21,412	0	393,984	579,634	27,711	0	1,801,408
TOTAL	88,407	293,158	0	396,517	583,568	46,301	0	7,147,544
<b><u>MEEKER</u></b>								
CITY	71,464	287,126	0	347	5,210	19,568	0	3,857,130
TOWN	7,134	7,868	0	4,114	15,140	41,878	0	3,804,774
TOTAL	78,598	294,994	0	4,461	20,350	61,446	0	7,661,904
<b><u>MILLE LACS</u></b>								
CITY	34,804	118,876	0	1,808	11,500	0	0	3,407,984
TOWN	1,689	520	0	14,419	77,358	0	0	4,784,788
TOTAL	36,493	119,396	0	16,227	88,858	0	0	8,192,772
<b><u>MORRISON</u></b>								
CITY	25,472	347,978	0	32,737	31,588	41,810	0	4,872,217
TOWN	0	0	0	108,951	121,414	68,602	0	4,914,150
TOTAL	25,472	347,978	0	141,688	153,002	110,412	0	9,786,367
<b><u>MOWER</u></b>								
CITY	22,145	524,104	0	1,419	36,510	3,092	0	10,243,624
TOWN	2,250	270	0	4,444	68,496	8,466	0	1,739,722
TOTAL	24,395	524,374	0	5,863	105,006	11,558	0	11,983,346
<b><u>MURRAY</u></b>								
CITY	23,243	37,736	0	68	1,870	0	0	1,160,684
TOWN	8,179	8,930	0	4,254	109,420	0	0	711,180
TOTAL	31,422	46,666	0	4,322	111,290	0	0	1,871,864
<b><u>NICOLLET</u></b>								
CITY	112,313	1,393,830	0	5,110	9,444	0	0	11,909,862
TOWN	9,920	25,330	0	12,527	45,542	0	0	1,767,080
TOTAL	122,233	1,419,160	0	17,637	54,986	0	0	13,676,942
<b><u>NOBLES</u></b>								
CITY	59,612	475,930	0	787	3,202	13,988	0	5,103,123
TOWN	13,361	27,514	0	5,910	17,312	11,906	0	639,508
TOTAL	72,973	503,444	0	6,697	20,514	25,894	0	5,742,631
<b><u>NORMAN</u></b>								
CITY	0	0	0	4,389	1,070	14,509	0	798,107
TOWN	0	0	0	14,308	82,434	14,205	0	368,979
TOTAL	0	0	0	18,697	83,504	28,714	0	1,167,086
<b><u>OLMSTED</u></b>								
CITY	130,292	1,974,280	0	36,702	14,314	19,787	0	69,568,646
TOWN	17,041	40,502	0	75,821	169,992	16,070	0	10,988,150
TOTAL	147,333	2,014,782	0	112,523	184,306	35,857	0	80,556,796



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

<u>COUNTY</u>	<u>INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)</u>		<u>MINERALS</u>	<u>PUBLIC UTILITY</u>		<u>RAIL- ROAD PROPERTY</u>	<u>ALL OTHER CLASS 5</u>	<u>TOTAL NON-AG NET TAX CAPACITY</u>
	<u>TO \$150K (1.50%)</u>	<u>OVER \$150K (2.00%)</u>		<u>LAND &amp; BUILDINGS</u>	<u>MACHINERY</u>			
			<u>(2.00%)</u>	<u>(1.50, 2.00%)</u>	<u>(2.00%)</u>	<u>(1.50, 2.00%)</u>	<u>(2.00%)</u>	
<b><u>OTTER TAIL</u></b>								
CITY	103,509	468,328	0	231,547	494,462	32,552	0	11,202,209
TOWN	6,874	4,652	0	64,152	198,246	118,666	0	10,973,870
TOTAL	110,383	472,980	0	295,699	692,708	151,218	0	22,176,079
<b><u>PENNINGTON</u></b>								
CITY	15,637	141,712	0	976	9,586	6,616	0	2,315,026
TOWN	0	0	0	5,720	34,696	15,893	0	800,157
TOTAL	15,637	141,712	0	6,696	44,282	22,509	0	3,115,183
<b><u>PINE</u></b>								
CITY	27,427	85,348	0	6,256	25,592	34,840	0	3,992,463
TOWN	3,582	3,324	0	12,526	83,912	84,845	0	4,833,338
TOTAL	31,009	88,672	0	18,782	109,504	119,685	0	8,825,801
<b><u>PIPESTONE</u></b>								
CITY	36,288	133,782	0	5,366	42,310	13,026	100	1,872,258
TOWN	2,282	64,104	0	2,379	293,458	39,928	7,672	652,251
TOTAL	38,570	197,886	0	7,745	335,768	52,954	7,772	2,524,509
<b><u>POLK</u></b>								
CITY	24,854	316,880	0	2,334	16,014	63,486	0	5,825,738
TOWN	2,250	127,132	0	22,932	152,508	195,654	26	2,118,358
TOTAL	27,104	444,012	0	25,266	168,522	259,140	26	7,944,096
<b><u>POPE</u></b>								
CITY	20,712	90,902	0	1,130	11,498	12,044	0	1,807,988
TOWN	13,830	28,276	0	4,031	13,630	33,504	0	1,555,145
TOTAL	34,542	119,178	0	5,161	25,128	45,548	0	3,363,133
<b><u>RAMSEY</u></b>								
CITY	1,279,422	22,308,388	0	552,183	1,636,350	852,339	0	344,154,726
TOWN	56,242	1,234,212	0	4,698	29,380	38,342	0	9,766,360
TOTAL	1,335,664	23,542,600	0	556,881	1,665,730	890,681	0	353,921,086
<b><u>RED LAKE</u></b>								
CITY	2,250	1,396	0	5,732	2,806	3,256	0	396,518
TOWN	0	0	0	11,603	108,002	11,380	0	249,069
TOTAL	2,250	1,396	0	17,335	110,808	14,636	0	645,587
<b><u>REDWOOD</u></b>								
CITY	74,684	193,358	0	4,265	8,346	2,632	0	3,169,237
TOWN	9,538	28,370	0	7,035	22,424	13,952	0	609,030
TOTAL	84,222	221,728	0	11,300	30,770	16,584	0	3,778,267
<b><u>RENVILLE</u></b>								
CITY	113,598	324,726	0	12,992	16,394	5,026	0	2,930,726
TOWN	21,802	425,750	0	31,506	338,986	10,203	0	1,491,085
TOTAL	135,400	750,476	0	44,498	355,380	15,229	0	4,421,811
<b><u>RICE</u></b>								
CITY	71,284	780,180	0	23,118	54,210	52,024	46	20,037,945
TOWN	2,250	16,702	0	41,792	133,366	22,166	0	7,446,877
TOTAL	73,534	796,882	0	64,910	187,576	74,190	46	27,484,822

**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)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K	OVER \$150K		LAND & BUILDINGS	MACHINERY			
	(1.50%)	(2.00%)		(1.50, 2.00%)	(2.00%)			
<b><u>ROCK</u></b>								
CITY	41,367	168,244	0	21	70	2,380	0	2,131,465
TOWN	4,500	23,312	0	2,477	31,684	24,612	0	443,872
TOTAL	45,867	191,556	0	2,498	31,754	26,992	0	2,575,337
<b><u>ROSEAU</u></b>								
CITY	6,750	274,324	0	6,778	16,198	4,537	0	2,082,142
TOWN	5,277	17,226	0	9,716	239,974	14,161	0	1,869,772
TOTAL	12,027	291,550	0	16,494	256,172	18,698	0	3,951,914
<b><u>ST. LOUIS</u></b>								
CITY	439,353	2,168,818	31,844	418,355	1,171,490	502,830	0	58,929,397
TOWN	111,240	267,274	10,156	131,242	555,262	746,306	0	22,349,032
TOTAL	550,593	2,436,092	42,000	549,597	1,726,752	1,249,136	0	81,278,429
<b><u>SCOTT</u></b>								
CITY	371,486	8,127,200	0	54,327	386,760	70,559	2,714	62,034,627
TOWN	59,083	159,828	0	28,369	101,032	44,274	160	14,212,669
TOTAL	430,569	8,287,028	0	82,696	487,792	114,833	2,874	76,247,296
<b><u>SHERBURNE</u></b>								
CITY	181,988	1,472,358	0	2,940,505	9,859,340	64,484	0	35,148,337
TOWN	32,471	21,040	0	97,968	4,592	63,176	0	15,564,511
TOTAL	214,459	1,493,398	0	3,038,473	9,863,932	127,660	0	50,712,848
<b><u>SIBLEY</u></b>								
CITY	40,008	186,052	0	4,669	13,284	0	0	2,530,726
TOWN	12,267	14,942	0	1,291	16,236	0	604	1,363,233
TOTAL	52,275	200,994	0	5,960	29,520	0	604	3,893,959
<b><u>STEARNS</u></b>								
CITY	402,842	3,249,858	0	14,932	101,258	102,130	0	51,942,308
TOWN	22,184	183,960	0	21,965	119,936	45,580	0	13,436,506
TOTAL	425,026	3,433,818	0	36,897	221,194	147,710	0	65,378,814
<b><u>STEELE</u></b>								
CITY	90,294	1,290,874	0	40,691	56,030	24,424	0	15,136,133
TOWN	11,441	53,116	0	24,180	150,222	35,288	0	2,431,272
TOTAL	101,735	1,343,990	0	64,871	206,252	59,712	0	17,567,405
<b><u>STEVENS</u></b>								
CITY	9,982	24,170	0	7,046	1,918	20,374	0	1,905,377
TOWN	0	0	0	5,918	13,602	53,538	0	605,323
TOTAL	9,982	24,170	0	12,964	15,520	73,912	0	2,510,700
<b><u>SWIFT</u></b>								
CITY	17,006	47,364	0	935	3,334	28,279	0	2,236,926
TOWN	7,253	85,230	0	21,382	58,412	61,120	0	699,233
TOTAL	24,259	132,594	0	22,317	61,746	89,399	0	2,936,159
<b><u>TODD</u></b>								
CITY	17,472	48,656	0	834	4,796	10,504	0	2,361,259
TOWN	2,410	0	0	10,917	82,132	74,774	0	2,781,330
TOTAL	19,882	48,656	0	11,751	86,928	85,278	0	5,142,589

**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)		MINERALS (2.00%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (1.50, 2.00%)	ALL OTHER CLASS 5 (2.00%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K (1.50%)	OVER \$150K (2.00%)		LAND & BUILDINGS (1.50, 2.00%)	MACHINERY (2.00%)			
<b><u>TRAVERSE</u></b>								
CITY	16,325	25,638	0	4,997	3,856	3,214	0	471,155
TOWN	2,250	2,224	0	6,818	17,842	9,088	0	157,455
TOTAL	18,575	27,862	0	11,815	21,698	12,302	0	628,610
<b><u>WABASHA</u></b>								
CITY	37,047	309,396	0	4,277	14,916	15,598	0	5,605,141
TOWN	0	0	0	4,657	20,506	14,777	0	2,479,082
TOTAL	37,047	309,396	0	8,934	35,422	30,375	0	8,084,223
<b><u>WADENA</u></b>								
CITY	25,944	136,970	0	1,685	15,368	38,282	0	2,255,907
TOWN	3,009	24	0	9,133	57,906	23,924	0	1,136,131
TOTAL	28,953	136,994	0	10,818	73,274	62,206	0	3,392,038
<b><u>WASECA</u></b>								
CITY	28,482	356,852	0	5,243	24,394	8,164	0	4,560,925
TOWN	7,663	28,572	0	8,769	28,488	24,614	0	1,844,886
TOTAL	36,145	385,424	0	14,012	52,882	32,778	0	6,405,811
<b><u>WASHINGTON</u></b>								
CITY	76,438	2,763,900	0	352,075	1,641,610	110,224	0	158,596,552
TOWN	2,250	5,524	0	3,777	6,802	52,214	0	15,170,858
TOTAL	78,688	2,769,424	0	355,852	1,648,412	162,438	0	173,767,410
<b><u>WATONWAN</u></b>								
CITY	45,436	157,306	0	142	600	16,868	0	2,014,397
TOWN	6,750	33,544	0	5,403	22,094	26,132	0	502,239
TOTAL	52,186	190,850	0	5,545	22,694	43,000	0	2,516,636
<b><u>WILKIN</u></b>								
CITY	0	0	0	304	638	31,054	0	1,206,191
TOWN	0	0	0	3,043	3,700	81,196	0	435,902
TOTAL	0	0	0	3,347	4,338	112,250	0	1,642,093
<b><u>WINONA</u></b>								
CITY	191,987	1,294,240	0	32,874	50,362	40,854	0	17,885,227
TOWN	17,810	2,472	0	7,247	25,034	35,068	0	3,846,562
TOTAL	209,797	1,296,712	0	40,121	75,396	75,922	0	21,731,789
<b><u>WRIGHT</u></b>								
CITY	265,668	1,549,912	0	1,187,562	3,903,522	73,256	0	44,063,379
TOWN	23,866	83,762	0	139,053	898,762	61,813	0	15,555,933
TOTAL	289,534	1,633,674	0	1,326,615	4,802,284	135,069	0	59,619,312
<b><u>YELLOW MEDICINE</u></b>								
CITY	30,396	86,186	0	2,807	4,118	9,092	0	1,608,862
TOWN	9,626	54,904	0	7,418	19,626	36,888	0	622,816
TOTAL	40,022	141,090	0	10,225	23,744	45,980	0	2,231,678
<b><u>STATE TOTAL</u></b>								
CITY	16,244,044	210,107,006	36,743	12,744,678	37,380,178	5,645,700	13,242	2,880,048,689
TOWN	1,198,887	5,864,434	13,251	2,863,595	11,281,302	4,040,815	17,626	371,131,028
TOTAL	17,442,931	215,971,440	49,994	15,608,273	48,661,480	9,686,515	30,868	3,251,179,717

**TABLE 31 PART G**  
**2001 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 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
<b><u>AITKIN</u></b>								
CITY	1,135,781	0	1,683	100	0	0	100	3,050
TOWN	10,951,102	0	2,161	0	158	319	477	0
TOTAL	12,086,883	0	3,844	100	158	319	577	3,050
<b><u>ANOKA</u></b>								
CITY	197,656,348	0	209,440	102,262	0	1,070	103,332	15,185
TOWN	8,041,872	0	0	1,928	0	0	1,928	93
TOTAL	205,698,220	0	209,440	104,190	0	1,070	105,260	15,278
<b><u>BECKER</u></b>								
CITY	5,421,364	0	0	0	602	755	1,357	2,943
TOWN	13,107,471	1,511	0	232	7,737	992	8,961	0
TOTAL	18,528,835	1,511	0	232	8,339	1,747	10,318	2,943
<b><u>BELTRAMI</u></b>								
CITY	4,959,657	17	0	1,124	0	0	1,124	5,532
TOWN	9,302,360	209	0	18,332	16,980	233	35,545	434
TOTAL	14,262,017	226	0	19,456	16,980	233	36,669	5,966
<b><u>BENTON</u></b>								
CITY	11,048,390	36	0	0	9,328	0	9,328	75
TOWN	7,030,081	0	0	40,086	0	0	40,086	830
TOTAL	18,078,471	36	0	40,086	9,328	0	49,414	905
<b><u>BIG STONE</u></b>								
CITY	763,824	0	0	0	105	0	105	0
TOWN	2,063,299	0	0	954	0	2,605	3,559	0
TOTAL	2,827,123	0	0	954	105	2,605	3,664	0
<b><u>BLUE EARTH</u></b>								
CITY	22,431,475	0	0	18,478	0	0	18,478	9
TOWN	12,870,518	0	0	7,846	0	0	7,846	48
TOTAL	35,301,993	0	0	26,324	0	0	26,324	57
<b><u>BROWN</u></b>								
CITY	8,297,053	0	0	1,410	105	5,968	7,483	495
TOWN	6,613,375	0	199	6,348	20	1,917	8,285	550
TOTAL	14,910,428	0	199	7,758	125	7,885	15,768	1,045
<b><u>CARLTON</u></b>								
CITY	7,386,436	0	0	15,604	0	0	15,604	11,197
TOWN	7,418,179	0	286	2,344	924	0	3,268	0
TOTAL	14,804,615	0	286	17,948	924	0	18,872	11,197
<b><u>CARVER</u></b>								
CITY	53,248,009	0	0	22,300	0	0	22,300	56
TOWN	9,226,913	0	0	4,378	0	0	4,378	0
TOTAL	62,474,922	0	0	26,678	0	0	26,678	56
<b><u>CASS</u></b>								
CITY	7,356,902	879	6,654	0	0	0	0	4,116
TOWN	20,532,542	11,412	5,172	12,946	132,878	962	146,786	0
TOTAL	27,889,444	12,291	11,826	12,946	132,878	962	146,786	4,116

**TABLE 31 PART G**  
**2001 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 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
<b><u>CHIPPEWA</u></b>								
CITY	2,900,460	0	555	0	0	0	0	0
TOWN	4,645,120	0	0	0	7,089	265	7,354	0
TOTAL	7,545,580	0	555	0	7,089	265	7,354	0
<b><u>CHISAGO</u></b>								
CITY	13,623,081	0	5,432	1,680	0	160	1,840	270
TOWN	14,128,591	0	0	126,502	0	0	126,502	0
TOTAL	27,751,672	0	5,432	128,182	0	160	128,342	270
<b><u>CLAY</u></b>								
CITY	14,522,269	0	0	2,760	0	1,604	4,364	33,606
TOWN	6,861,327	0	0	4,370	0	1,268	5,638	0
TOTAL	21,383,596	0	0	7,130	0	2,872	10,002	33,606
<b><u>CLEARWATER</u></b>								
CITY	550,099	0	0	0	0	58	58	0
TOWN	3,260,595	955	0	5,612	3,553	322	9,487	0
TOTAL	3,810,694	955	0	5,612	3,553	380	9,545	0
<b><u>COOK</u></b>								
CITY	932,588	0	0	16	0	0	16	526
TOWN	6,370,428	7,133	4,798	3,352	101,442	0	104,794	0
TOTAL	7,303,016	7,133	4,798	3,368	101,442	0	104,810	526
<b><u>COTTONWOOD</u></b>								
CITY	2,273,833	0	0	0	4,796	0	4,796	0
TOWN	5,746,230	0	0	50	0	441	491	0
TOTAL	8,020,063	0	0	50	4,796	441	5,287	0
<b><u>CROW WING</u></b>								
CITY	29,232,450	41	0	300	0	0	300	9,265
TOWN	25,182,164	812	4,813	10,134	581	39	10,754	0
TOTAL	54,414,614	853	4,813	10,434	581	39	11,054	9,265
<b><u>DAKOTA</u></b>								
CITY	290,845,538	0	49,074	145,220	5,135	6,250	156,605	14,816
TOWN	12,413,412	0	49,690	13,044	0	28,010	41,054	52
TOTAL	303,258,950	0	98,764	158,264	5,135	34,260	197,659	14,868
<b><u>DODGE</u></b>								
CITY	4,238,241	0	2,268	0	0	2,217	2,217	0
TOWN	6,610,507	1,552	0	894	0	682	1,576	0
TOTAL	10,848,748	1,552	2,268	894	0	2,899	3,793	0
<b><u>DOUGLAS</u></b>								
CITY	8,305,965	0	401	474	0	0	474	30,762
TOWN	16,707,491	0	0	35,334	0	0	35,334	0
TOTAL	25,013,456	0	401	35,808	0	0	35,808	30,762
<b><u>FARIBAULT</u></b>								
CITY	3,038,593	0	0	5,152	0	50	5,202	24
TOWN	7,038,007	0	60	1,778	0	33	1,811	24
TOTAL	10,076,600	0	60	6,930	0	83	7,013	48

**TABLE 31 PART G**  
**2001 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 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
<b><u>FILLMORE</u></b>								
CITY	4,677,483	0	0	4,142	219	0	4,361	0
TOWN	6,726,040	0	564	3,480	28	0	3,508	0
TOTAL	11,403,523	0	564	7,622	247	0	7,869	0
<b><u>FREEBORN</u></b>								
CITY	8,534,883	0	196	15,638	0	100	15,738	68
TOWN	8,538,278	428	0	9,398	74	0	9,472	0
TOTAL	17,073,161	428	196	25,036	74	100	25,210	68
<b><u>GOODHUE</u></b>								
CITY	25,168,927	655	0	226	0	401	627	59,507
TOWN	12,169,524	730	0	7,318	1,117	5,621	14,056	0
TOTAL	37,338,451	1,385	0	7,544	1,117	6,022	14,683	59,507
<b><u>GRANT</u></b>								
CITY	891,762	0	0	8	417	293	718	0
TOWN	3,182,965	951	0	2,956	2,326	2,407	7,689	0
TOTAL	4,074,727	951	0	2,964	2,743	2,700	8,407	0
<b><u>HENNEPIN</u></b>								
CITY	1,105,437,248	0	140,945	53,744	0	0	53,744	3,011,049
TOWN	3,168,186	0	0	0	0	0	0	0
TOTAL	1,108,605,434	0	140,945	53,744	0	0	53,744	3,011,049
<b><u>HOUSTON</u></b>								
CITY	4,536,045	0	0	2,658	0	0	2,658	0
TOWN	4,501,455	0	577	724	13	2,186	2,923	0
TOTAL	9,037,500	0	577	3,382	13	2,186	5,581	0
<b><u>HUBBARD</u></b>								
CITY	2,291,235	0	0	454	987	1,968	3,409	3,319
TOWN	13,209,830	78	0	16,148	4,391	1,949	22,488	859
TOTAL	15,501,065	78	0	16,602	5,378	3,917	25,897	4,178
<b><u>ISANTI</u></b>								
CITY	5,452,107	0	3,805	0	3,931	0	3,931	179
TOWN	12,092,017	0	0	668	0	0	668	0
TOTAL	17,544,124	0	3,805	668	3,931	0	4,599	179
<b><u>ITASCA</u></b>								
CITY	13,174,741	54	4,000	6,238	0	0	6,238	4,450
TOWN	16,465,289	13,087	1,533	2,004	92,640	163	94,807	0
TOTAL	29,640,030	13,141	5,533	8,242	92,640	163	101,045	4,450
<b><u>JACKSON</u></b>								
CITY	1,710,788	0	0	0	0	0	0	0
TOWN	7,212,824	0	0	4,058	10	0	4,068	0
TOTAL	8,923,612	0	0	4,058	10	0	4,068	0
<b><u>KANABEC</u></b>								
CITY	1,472,902	0	0	4,772	0	0	4,772	5,634
TOWN	5,259,615	0	0	3,782	0	279	4,061	0
TOTAL	6,732,517	0	0	8,554	0	279	8,833	5,634

**TABLE 31 PART G**  
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**BY CITY AND TOWNSHIP**

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
<b><u>KANDIYOHI</u></b>								
CITY	9,985,396	0	4,382	942	585	0	1,527	0
TOWN	13,188,669	194	0	9,062	2,238	2,234	13,534	0
TOTAL	23,174,065	194	4,382	10,004	2,823	2,234	15,061	0
<b><u>KITTSOON</u></b>								
CITY	599,142	0	0	0	0	2,219	2,219	636
TOWN	3,014,796	0	0	0	0	1,101	1,101	0
TOTAL	3,613,938	0	0	0	0	3,320	3,320	636
<b><u>KOOCHICHING</u></b>								
CITY	3,121,555	0	0	0	0	0	0	26,456
TOWN	3,041,837	361	1,970	30	13,328	444	13,802	0
TOTAL	6,163,392	361	1,970	30	13,328	444	13,802	26,456
<b><u>LAC QUI PARLE</u></b>								
CITY	904,156	0	0	76	0	0	76	687
TOWN	3,737,927	128	0	0	78	0	78	0
TOTAL	4,642,083	128	0	76	78	0	154	687
<b><u>LAKE</u></b>								
CITY	2,005,819	0	0	6,598	0	0	6,598	434
TOWN	5,360,184	2,496	0	4,300	22,579	0	26,879	0
TOTAL	7,366,003	2,496	0	10,898	22,579	0	33,477	434
<b><u>LAKELANDS</u></b>								
CITY	450,344	0	860	0	0	1,081	1,081	397
TOWN	1,853,604	298	0	12	125	268	405	0
TOTAL	2,303,948	298	860	12	125	1,349	1,486	397
<b><u>LE SUEUR</u></b>								
CITY	6,819,969	0	0	394	0	0	394	6,501
TOWN	9,671,013	0	0	1,726	0	0	1,726	0
TOTAL	16,490,982	0	0	2,120	0	0	2,120	6,501
<b><u>LINCOLN</u></b>								
CITY	735,269	0	0	0	0	0	0	0
TOWN	2,689,411	0	0	76,154	0	0	76,154	125,682
TOTAL	3,424,680	0	0	76,154	0	0	76,154	125,682
<b><u>LYON</u></b>								
CITY	8,635,088	0	0	484	6	286	776	6,000
TOWN	5,952,017	0	0	6,850	56	0	6,906	0
TOTAL	14,587,105	0	0	7,334	62	286	7,682	6,000
<b><u>MCLEOD</u></b>								
CITY	12,176,815	0	3,867	0	0	0	0	60
TOWN	7,449,819	0	1,850	1,778	0	0	1,778	0
TOTAL	19,626,634	0	5,717	1,778	0	0	1,778	60
<b><u>MAHNOMEN</u></b>								
CITY	874,446	0	0	0	0	37	37	0
TOWN	1,467,833	0	448	220	1,207	0	1,427	0
TOTAL	2,342,279	0	448	220	1,207	37	1,464	0

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COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
<b><u>MARSHALL</u></b>								
CITY	941,566	0	0	420	946	1,538	2,904	442
TOWN	4,255,506	17	0	1,762	59	2,529	4,350	0
TOTAL	5,197,072	17	0	2,182	1,005	4,067	7,254	442
<b><u>MARTIN</u></b>								
CITY	5,480,280	0	0	11,366	0	0	11,366	0
TOWN	9,155,961	0	0	61,107	0	0	61,107	0
TOTAL	14,636,241	0	0	72,473	0	0	72,473	0
<b><u>MEEKER</u></b>								
CITY	3,892,974	0	0	1,396	0	0	1,396	0
TOWN	8,711,365	0	5,125	18,578	0	0	18,578	189
TOTAL	12,604,339	0	5,125	19,974	0	0	19,974	189
<b><u>MILLE LACS</u></b>								
CITY	3,538,370	0	4,742	21,032	525	0	21,557	3,910
TOWN	7,505,107	3	150	10,304	0	0	10,304	1,872
TOTAL	11,043,477	3	4,892	31,336	525	0	31,861	5,782
<b><u>MORRISON</u></b>								
CITY	5,020,663	0	0	1,396	0	0	1,396	92
TOWN	10,566,379	329	0	1,498	86	472	2,056	1,138
TOTAL	15,587,042	329	0	2,894	86	472	3,452	1,230
<b><u>MOWER</u></b>								
CITY	10,321,383	0	0	1,162	75	0	1,237	46,120
TOWN	8,482,261	0	0	249,050	0	0	249,050	36
TOTAL	18,803,644	0	0	250,212	75	0	250,287	46,156
<b><u>MURRAY</u></b>								
CITY	1,191,278	0	0	0	0	0	0	0
TOWN	5,591,619	0	0	0	965	118	1,083	0
TOTAL	6,782,897	0	0	0	965	118	1,083	0
<b><u>NICOLLET</u></b>								
CITY	11,979,321	0	0	3,854	0	0	3,854	0
TOWN	6,607,464	0	0	2,684	146	0	2,830	0
TOTAL	18,586,785	0	0	6,538	146	0	6,684	0
<b><u>NOBLES</u></b>								
CITY	5,158,786	0	0	780	8,432	3,125	12,337	550
TOWN	6,289,950	0	0	12,840	62	0	12,902	0
TOTAL	11,448,736	0	0	13,620	8,494	3,125	25,239	550
<b><u>NORMAN</u></b>								
CITY	803,642	0	0	0	0	1,317	1,317	0
TOWN	3,135,296	0	0	34,734	0	0	34,734	0
TOTAL	3,938,938	0	0	34,734	0	1,317	36,051	0
<b><u>OLMSTED</u></b>								
CITY	69,750,910	0	6,498	0	14,040	0	14,040	8,386
TOWN	17,056,485	0	0	112	0	0	112	0
TOTAL	86,807,395	0	6,498	112	14,040	0	14,152	8,386



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		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
<b><u>OTTER TAIL</u></b>								
CITY	11,507,141	0	1,247	0	12,966	6,022	18,988	12,688
TOWN	26,266,581	0	1,063	0	421	523	944	1,802
TOTAL	37,773,722	0	2,310	0	13,387	6,545	19,932	14,490
<b><u>PENNINGTON</u></b>								
CITY	2,318,428	0	0	10,204	0	0	10,204	0
TOWN	1,852,369	0	0	230	0	0	230	0
TOTAL	4,170,797	0	0	10,434	0	0	10,434	0
<b><u>PINE</u></b>								
CITY	4,331,428	0	0	6,125	1,577	0	7,702	1,929
TOWN	9,647,787	0	0	906	314	168	1,388	47
TOTAL	13,979,215	0	0	7,031	1,891	168	9,090	1,976
<b><u>PIPESTONE</u></b>								
CITY	1,927,994	0	0	16	593	4,503	5,112	0
TOWN	3,392,401	0	0	48	0	37	85	86,236
TOTAL	5,320,395	0	0	64	593	4,540	5,197	86,236
<b><u>POLK</u></b>								
CITY	5,886,430	0	1,236	2,490	0	280	2,770	20,310
TOWN	9,147,912	0	0	3,856	44	317	4,217	0
TOTAL	15,034,342	0	1,236	6,346	44	597	6,987	20,310
<b><u>POPE</u></b>								
CITY	1,868,123	19,299	2,134	3,626	1,943	0	5,569	5
TOWN	4,655,909	0	0	5,892	1,519	0	7,411	0
TOTAL	6,524,032	19,299	2,134	9,518	3,462	0	12,980	5
<b><u>RAMSEY</u></b>								
CITY	344,387,154	0	0	0	31,647	0	31,647	3,184,664
TOWN	9,808,516	0	0	0	0	0	0	2,789
TOTAL	354,195,670	0	0	0	31,647	0	31,647	3,187,453
<b><u>RED LAKE</u></b>								
CITY	413,464	0	0	0	0	0	0	0
TOWN	972,782	0	0	0	357	6	363	0
TOTAL	1,386,246	0	0	0	357	6	363	0
<b><u>REDWOOD</u></b>								
CITY	3,232,030	0	0	2,994	128	0	3,122	1,479
TOWN	7,622,090	0	0	302	305	0	607	0
TOTAL	10,854,120	0	0	3,296	433	0	3,729	1,479
<b><u>RENVILLE</u></b>								
CITY	3,047,920	0	0	96	2,010	1,327	3,433	0
TOWN	9,557,559	0	0	7,480	0	0	7,480	0
TOTAL	12,605,479	0	0	7,576	2,010	1,327	10,913	0
<b><u>RICE</u></b>								
CITY	20,140,416	0	7,449	106	20,004	467	20,577	0
TOWN	12,805,367	733	0	17,090	0	2,186	19,276	0
TOTAL	32,945,783	733	7,449	17,196	20,004	2,653	39,853	0

**TABLE 31 PART G**  
**2001 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 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
<b>ROCK</b>								
CITY	2,172,763	0	0	92	0	4,209	4,301	0
TOWN	4,443,021	635	0	454	0	609	1,063	0
TOTAL	6,615,784	635	0	546	0	4,818	5,364	0
<b>ROSEAU</b>								
CITY	2,091,013	0	546	0	16	340	356	8,216
TOWN	3,991,181	2,650	750	3,300	1,050	0	4,350	0
TOTAL	6,082,194	2,650	1,296	3,300	1,066	340	4,706	8,216
<b>ST. LOUIS</b>								
CITY	59,301,849	2,197	14,346	205,330	0	0	205,330	542,427
TOWN	31,899,358	6,983	5,613	472,746	570,604	1,942	1,045,292	0
TOTAL	91,201,207	9,180	19,959	678,076	570,604	1,942	1,250,622	542,427
<b>SCOTT</b>								
CITY	62,768,710	0	0	0	4,000	0	4,000	2,948
TOWN	18,410,478	0	0	2,640	0	400	3,040	0
TOTAL	81,179,188	0	0	2,640	4,000	400	7,040	2,948
<b>SHERBURNE</b>								
CITY	35,819,250	689	18,945	54,362	0	5,692	60,054	24,405
TOWN	19,803,161	314	0	12,004	8,274	331	20,609	0
TOTAL	55,622,411	1,003	18,945	66,366	8,274	6,023	80,663	24,405
<b>SIBLEY</b>								
CITY	2,567,069	0	0	210	0	0	210	0
TOWN	6,909,711	0	0	1,158	0	0	1,158	0
TOTAL	9,476,780	0	0	1,368	0	0	1,368	0
<b>STEARNS</b>								
CITY	52,708,983	183	0	20,502	1,497	7	22,006	2,576
TOWN	22,374,955	1,168	0	44,482	3,121	0	47,603	0
TOTAL	75,083,938	1,351	0	64,984	4,618	7	69,609	2,576
<b>STEELE</b>								
CITY	15,199,996	0	1,244	8,604	8,136	3,871	20,611	2,836
TOWN	6,599,443	0	0	3,460	0	1,781	5,241	0
TOTAL	21,799,439	0	1,244	12,064	8,136	5,652	25,852	2,836
<b>STEVENS</b>								
CITY	1,929,191	0	0	298	0	0	298	0
TOWN	3,162,526	0	0	1,720	0	0	1,720	0
TOTAL	5,091,717	0	0	2,018	0	0	2,018	0
<b>SWIFT</b>								
CITY	2,265,948	0	0	28	0	0	28	0
TOWN	4,185,672	0	1,341	21,788	0	0	21,788	0
TOTAL	6,451,620	0	1,341	21,816	0	0	21,816	0
<b>TODD</b>								
CITY	2,421,168	0	0	0	43	0	43	0
TOWN	7,041,648	0	1,340	16,568	0	0	16,568	0
TOTAL	9,462,816	0	1,340	16,568	43	0	16,611	0

**TABLE 31 PART G**  
**2001 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 4C(7)	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	NON-COMM AIRCRAFT STORAGE HANGARS (1.50%)	TOOLS AND MACH (2.00%)	STRUCTURES ON LEASED RURAL LAND (1.00, 2.00%)	LEASED AG REAL ESTATE (0.55, 1.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (1.50, 2.00%)
<b><u>TRAVERSE</u></b>								
CITY	484,006	125	0	18	392	733	1,143	0
TOWN	3,007,440	292	380	2,438	973	482	3,893	0
TOTAL	3,491,446	417	380	2,456	1,365	1,215	5,036	0
<b><u>WABASHA</u></b>								
CITY	5,769,006	0	0	0	17,194	0	17,194	0
TOWN	6,169,897	0	0	0	113	4,736	4,849	0
TOTAL	11,938,903	0	0	0	17,307	4,736	22,043	0
<b><u>WADENA</u></b>								
CITY	2,290,194	0	887	704	0	0	704	0
TOWN	2,585,930	0	0	13,240	430	0	13,670	0
TOTAL	4,876,124	0	887	13,944	430	0	14,374	0
<b><u>WASECA</u></b>								
CITY	4,573,613	0	0	26,512	0	0	26,512	807
TOWN	6,236,137	0	0	2,902	55	0	2,957	416
TOTAL	10,809,750	0	0	29,414	55	0	29,469	1,223
<b><u>WASHINGTON</u></b>								
CITY	161,600,074	1,472	1,877	5,530	12,281	0	17,811	17,497
TOWN	17,173,269	0	37,253	2,760	28,137	3,773	34,670	4,615
TOTAL	178,773,343	1,472	39,130	8,290	40,418	3,773	52,481	22,112
<b><u>WATONWAN</u></b>								
CITY	2,027,889	0	0	1,042	0	0	1,042	159
TOWN	4,160,207	0	972	4,018	399	518	4,935	0
TOTAL	6,188,096	0	972	5,060	399	518	5,977	159
<b><u>WILKIN</u></b>								
CITY	1,249,012	0	0	274	0	244	518	0
TOWN	4,423,530	0	0	4,226	0	0	4,226	0
TOTAL	5,672,542	0	0	4,500	0	244	4,744	0
<b><u>WINONA</u></b>								
CITY	18,001,631	0	0	2,202	49,893	0	52,095	635
TOWN	7,458,480	0	0	900	497	476	1,873	0
TOTAL	25,460,111	0	0	3,102	50,390	476	53,968	635
<b><u>WRIGHT</u></b>								
CITY	45,113,590	0	9,263	7,066	0	740	7,806	6,885
TOWN	23,987,081	0	0	13,096	0	0	13,096	188
TOTAL	69,100,671	0	9,263	20,162	0	740	20,902	7,073
<b><u>YELLOW MEDICINE</u></b>								
CITY	1,640,957	0	380	0	1,096	0	1,096	392
TOWN	4,758,543	0	270	0	1,049	0	1,049	0
TOTAL	6,399,500	0	650	0	2,145	0	2,145	392
<b><u>STATE TOTAL</u></b>								
CITY	2,908,960,089	25,647	504,356	813,091	215,650	58,932	1,087,673	7,147,662
TOWN	757,943,051	55,459	128,378	1,499,505	1,030,552	76,144	2,606,201	227,900
TOTAL	3,666,903,140	81,106	632,734	2,312,596	1,246,202	135,076	3,693,874	7,375,562

**TABLE 31 PART H**  
**2001 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 RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
<b><u>AITKIN</u></b>									
CITY	767	0	4,457	8,954	0	748	17,976	19,759	1,155,540
TOWN	2,984	0	61,618	46,146	0	418	111,166	113,804	11,064,906
TOTAL	3,751	0	66,075	55,100	0	1,166	129,142	133,563	12,220,446
<b><u>ANOKA</u></b>									
CITY	1,915	61,393	2,142,032	1,037,320	0	189,321	3,447,166	3,759,938	201,416,286
TOWN	0	0	7,872	121,066	0	1,370	130,401	132,329	8,174,201
TOTAL	1,915	61,393	2,149,904	1,158,386	0	190,691	3,577,567	3,892,267	209,590,487
<b><u>BECKER</u></b>									
CITY	14,676	0	25,574	43,552	0	0	86,745	88,102	5,509,466
TOWN	0	137	83,460	36,256	0	0	119,853	130,325	13,237,796
TOTAL	14,676	137	109,034	79,808	0	0	206,598	218,427	18,747,262
<b><u>BELTRAMI</u></b>									
CITY	2,887	0	134,300	73,840	0	0	216,559	217,700	5,177,357
TOWN	124	0	51,174	518,356	0	0	570,088	605,842	9,908,202
TOTAL	3,011	0	185,474	592,196	0	0	786,647	823,542	15,085,559
<b><u>BENTON</u></b>									
CITY	2,381	92	146,005	78,806	0	0	227,359	236,723	11,285,113
TOWN	0	0	90,230	165,278	0	0	256,338	296,424	7,326,505
TOTAL	2,381	92	236,235	244,084	0	0	483,697	533,147	18,611,618
<b><u>BIG STONE</u></b>									
CITY	15,991	0	18,834	15,174	0	0	49,999	50,104	813,928
TOWN	0	0	12,835	738	0	0	13,573	17,132	2,080,431
TOTAL	15,991	0	31,669	15,912	0	0	63,572	67,236	2,894,359
<b><u>BLUE EARTH</u></b>									
CITY	0	0	268,652	111,052	0	0	379,713	398,191	22,829,666
TOWN	0	6	99,133	439,169	0	0	538,356	546,202	13,416,720
TOTAL	0	6	367,785	550,221	0	0	918,069	944,393	36,246,386
<b><u>BROWN</u></b>									
CITY	0	0	12,177	15,400	0	0	28,072	35,555	8,332,608
TOWN	0	0	22,081	20,986	0	2,490	46,107	54,591	6,667,966
TOTAL	0	0	34,258	36,386	0	2,490	74,179	90,146	15,000,574
<b><u>CARLTON</u></b>									
CITY	1,479	0	146,149	97,488	0	62	256,375	271,979	7,658,415
TOWN	0	0	126,498	517,442	0	0	643,940	647,494	8,065,673
TOTAL	1,479	0	272,647	614,930	0	62	900,315	919,473	15,724,088
<b><u>CARVER</u></b>									
CITY	0	0	396,184	228,988	0	365	625,593	647,893	53,895,902
TOWN	0	0	48,178	63,458	0	0	111,636	116,014	9,342,927
TOTAL	0	0	444,362	292,446	0	365	737,229	763,907	63,238,829
<b><u>CASS</u></b>									
CITY	0	0	96,550	30,836	0	0	131,502	139,035	7,495,937
TOWN	0	0	132,275	551,034	0	0	683,309	846,679	21,379,221
TOTAL	0	0	228,825	581,870	0	0	814,811	985,714	28,875,158

**TABLE 31 PART H**  
**2001 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 RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
<b><u>CHIPPEWA</u></b>									
CITY	7,393	0	63,318	14,206	0	404	85,321	85,876	2,986,336
TOWN	5,297	0	47,727	147,993	0	15	201,032	208,386	4,853,506
TOTAL	12,690	0	111,045	162,199	0	419	286,353	294,262	7,839,842
<b><u>CHISAGO</u></b>									
CITY	9,082	0	211,748	161,642	0	0	382,742	390,014	14,013,095
TOWN	0	0	156,102	149,412	0	0	305,514	432,016	14,560,607
TOTAL	9,082	0	367,850	311,054	0	0	688,256	822,030	28,573,702
<b><u>CLAY</u></b>									
CITY	25,243	0	44,948	107,154	0	0	210,951	215,315	14,737,584
TOWN	4,798	0	33,831	108,766	0	0	147,395	153,033	7,014,360
TOTAL	30,041	0	78,779	215,920	0	0	358,346	368,348	21,751,944
<b><u>CLEARWATER</u></b>									
CITY	1,981	244	5,773	502	0	0	8,500	8,558	558,657
TOWN	0	0	40,102	606,726	0	0	646,828	657,270	3,917,865
TOTAL	1,981	244	45,875	607,228	0	0	655,328	665,828	4,476,522
<b><u>COOK</u></b>									
CITY	0	0	364	23	0	378	1,291	1,307	933,895
TOWN	0	0	38,368	0	0	75,500	113,868	230,593	6,601,021
TOTAL	0	0	38,732	23	0	75,878	115,159	231,900	7,534,916
<b><u>COTTONWOOD</u></b>									
CITY	0	0	7,008	19,866	0	0	26,874	31,670	2,305,503
TOWN	0	0	25,810	489,378	0	39	515,227	515,718	6,261,948
TOTAL	0	0	32,818	509,244	0	39	542,101	547,388	8,567,451
<b><u>CROW WING</u></b>									
CITY	6,271	0	152,388	173,477	0	987	342,388	342,729	29,575,179
TOWN	0	0	128,793	190,749	0	1,712	321,254	337,633	25,519,797
TOTAL	6,271	0	281,181	364,226	0	2,699	663,642	680,362	55,094,976
<b><u>DAKOTA</u></b>									
CITY	378	247,017	2,804,676	1,540,623	0	0	4,607,510	4,813,189	295,658,727
TOWN	0	19,102	73,264	231,746	0	0	324,164	414,908	12,828,320
TOTAL	378	266,119	2,877,940	1,772,369	0	0	4,931,674	5,228,097	308,487,047
<b><u>DODGE</u></b>									
CITY	0	0	63,580	23,434	0	422	87,436	91,921	4,330,162
TOWN	0	0	76,913	12,454	0	92	89,459	92,587	6,703,094
TOTAL	0	0	140,493	35,888	0	514	176,895	184,508	11,033,256
<b><u>DOUGLAS</u></b>									
CITY	16,670	1,006	50,202	40,528	0	0	139,168	140,043	8,446,008
TOWN	71	0	57,372	87,845	0	0	145,288	180,622	16,888,113
TOTAL	16,741	1,006	107,574	128,373	0	0	284,456	320,665	25,334,121
<b><u>FARIBAULT</u></b>									
CITY	12	0	46,121	25,103	0	0	71,260	76,462	3,115,055
TOWN	0	0	49,637	17,164	0	0	66,825	68,696	7,106,703
TOTAL	12	0	95,758	42,267	0	0	138,085	145,158	10,221,758

**TABLE 31 PART H**  
**2001 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 RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
<b><u>FILLMORE</u></b>									
CITY	80	0	32,902	48,386	0	0	81,368	85,729	4,763,212
TOWN	0	0	91,352	47,860	0	0	139,212	143,284	6,869,324
TOTAL	80	0	124,254	96,246	0	0	220,580	229,013	11,632,536
<b><u>FREEBORN</u></b>									
CITY	406	0	163,276	112,730	0	0	276,480	292,414	8,827,297
TOWN	1,006	174	116,032	822,864	0	0	940,076	949,976	9,488,254
TOTAL	1,412	174	279,308	935,594	0	0	1,216,556	1,242,390	18,315,551
<b><u>GOODHUE</u></b>									
CITY	0	0	278,990	118,596	0	0	457,093	458,375	25,627,302
TOWN	1,124	60	63,160	33,342	0	0	97,686	112,472	12,281,996
TOTAL	1,124	60	342,150	151,938	0	0	554,779	570,847	37,909,298
<b><u>GRANT</u></b>									
CITY	32,362	995	23,326	0	0	0	56,683	57,401	949,163
TOWN	0	0	69,422	3,682	0	0	73,104	81,744	3,264,709
TOTAL	32,362	995	92,748	3,682	0	0	129,787	139,145	4,213,872
<b><u>HENNEPIN</u></b>									
CITY	9,423	5,204,456	8,291,775	3,035,508	0	405,047	19,957,258	20,151,947	1,125,589,195
TOWN	0	0	13,918	21,230	0	0	35,148	35,148	3,203,334
TOTAL	9,423	5,204,456	8,305,693	3,056,738	0	405,047	19,992,406	20,187,095	1,128,792,529
<b><u>HOUSTON</u></b>									
CITY	0	0	51,135	31,264	0	0	82,399	85,057	4,621,102
TOWN	0	318	118,838	29,536	0	0	148,692	152,192	4,653,647
TOTAL	0	318	169,973	60,800	0	0	231,091	237,249	9,274,749
<b><u>HUBBARD</u></b>									
CITY	0	264	57,790	14,930	0	0	76,303	79,712	2,370,947
TOWN	0	113	60,037	324,390	0	0	385,399	407,965	13,617,795
TOTAL	0	377	117,827	339,320	0	0	461,702	487,677	15,988,742
<b><u>ISANTI</u></b>									
CITY	924	0	78,664	41,474	0	1,224	122,465	130,201	5,582,308
TOWN	0	0	25,176	146,830	0	1,572	173,578	174,246	12,266,263
TOTAL	924	0	103,840	188,304	0	2,796	296,043	304,447	17,848,571
<b><u>ITASCA</u></b>									
CITY	2,146	0	30,096	239,837	0	1,185	277,714	288,006	13,462,747
TOWN	875	0	110,915	959,282	0	371	1,071,443	1,180,870	17,646,159
TOTAL	3,021	0	141,011	1,199,119	0	1,556	1,349,157	1,468,876	31,108,906
<b><u>JACKSON</u></b>									
CITY	135	0	9,228	19,334	0	0	28,697	28,697	1,739,485
TOWN	381	0	94,662	151,284	0	5,679	252,006	256,074	7,468,898
TOTAL	516	0	103,890	170,618	0	5,679	280,703	284,771	9,208,383
<b><u>KANABEC</u></b>									
CITY	1,137	482	5,639	12,947	0	0	25,839	30,611	1,503,513
TOWN	0	40	6,360	2,347	0	0	8,747	12,808	5,272,423
TOTAL	1,137	522	11,999	15,294	0	0	34,586	43,419	6,775,936

**TABLE 31 PART H**  
**2001 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 RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
<b><u>KANDIYOHI</u></b>									
CITY	11,069	0	42,397	68,306	0	461	122,233	128,142	10,113,538
TOWN	1,589	0	42,303	422,580	0	467	466,939	480,667	13,669,336
TOTAL	12,658	0	84,700	490,886	0	928	589,172	608,809	23,782,874
<b><u>KITTSOON</u></b>									
CITY	25,889	0	34,454	0	0	0	60,979	63,198	662,340
TOWN	3,605	0	10,550	881,312	0	0	895,467	896,568	3,911,364
TOTAL	29,494	0	45,004	881,312	0	0	956,446	959,766	4,573,704
<b><u>KOOCHICHING</u></b>									
CITY	355	0	66,202	10,956	0	0	103,969	103,969	3,225,524
TOWN	0	0	77,352	0	0	0	77,352	93,485	3,135,322
TOTAL	355	0	143,554	10,956	0	0	181,321	197,454	6,360,846
<b><u>LAC QUI PARLE</u></b>									
CITY	15,831	0	31,244	7,868	0	0	55,630	55,706	959,862
TOWN	0	0	45,950	14,418	0	16	60,384	60,590	3,798,517
TOTAL	15,831	0	77,194	22,286	0	16	116,014	116,296	4,758,379
<b><u>LAKE</u></b>									
CITY	133	0	22,693	6,656	0	0	29,916	36,514	2,042,333
TOWN	293	0	50,416	20,458	0	204	71,371	100,746	5,460,930
TOTAL	426	0	73,109	27,114	0	204	101,287	137,260	7,503,263
<b><u>LAKEWOODS</u></b>									
CITY	2,268	198	3,348	7,036	0	0	13,247	15,188	465,532
TOWN	0	12	94	13,302	0	0	13,408	14,111	1,867,715
TOTAL	2,268	210	3,442	20,338	0	0	26,655	29,299	2,333,247
<b><u>LE SUEUR</u></b>									
CITY	0	0	56,975	44,230	0	0	107,706	108,100	6,928,069
TOWN	15	0	78,508	127,748	0	0	206,271	207,997	9,879,010
TOTAL	15	0	135,483	171,978	0	0	313,977	316,097	16,807,079
<b><u>LINCOLN</u></b>									
CITY	0	0	13,496	6,138	0	0	19,634	19,634	754,903
TOWN	0	11	47,619	284,379	0	0	457,691	533,845	3,223,256
TOTAL	0	11	61,115	290,517	0	0	477,325	553,479	3,978,159
<b><u>LYON</u></b>									
CITY	21,210	12	53,358	27,882	0	0	108,462	109,238	8,744,326
TOWN	0	0	70,728	385,622	0	0	456,350	463,256	6,415,273
TOTAL	21,210	12	124,086	413,504	0	0	564,812	572,494	15,159,599
<b><u>MCLEOD</u></b>									
CITY	1,526	0	35,995	25,619	0	200	63,400	67,267	12,244,082
TOWN	741	0	28,714	34,965	0	98	64,518	68,146	7,517,965
TOTAL	2,267	0	64,709	60,584	0	298	127,918	135,413	19,762,047
<b><u>MAHNOMEN</u></b>									
CITY	17,706	0	30,048	0	0	0	47,754	47,791	922,237
TOWN	375	0	12,317	0	0	0	12,692	14,567	1,482,400
TOTAL	18,081	0	42,365	0	0	0	60,446	62,358	2,404,637

**TABLE 31 PART H**  
**2001 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 RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
<b><u>MARSHALL</u></b>									
CITY	36,171	630	21,314	0	0	292	58,849	61,753	1,003,319
TOWN	2,610	354	45,660	967,438	0	0	1,016,062	1,020,429	5,275,935
TOTAL	38,781	984	66,974	967,438	0	292	1,074,911	1,082,182	6,279,254
<b><u>MARTIN</u></b>									
CITY	1,751	0	22,907	59,288	0	0	83,946	95,312	5,575,592
TOWN	0	0	51,317	588,620	0	0	639,937	701,044	9,857,005
TOTAL	1,751	0	74,224	647,908	0	0	723,883	796,356	15,432,597
<b><u>MEEKER</u></b>									
CITY	25,220	0	26,936	32,270	0	0	84,426	85,822	3,978,796
TOWN	2,047	0	94,916	39,311	0	117	136,580	160,283	8,871,648
TOTAL	27,267	0	121,852	71,581	0	117	221,006	246,105	12,850,444
<b><u>MILLE LACS</u></b>									
CITY	123	209	39,994	47,088	0	0	91,324	117,623	3,655,993
TOWN	0	0	59,992	57,391	0	0	119,255	129,712	7,634,819
TOTAL	123	209	99,986	104,479	0	0	210,579	247,335	11,290,812
<b><u>MORRISON</u></b>									
CITY	1,067	0	92,173	53,410	0	0	146,742	148,138	5,168,801
TOWN	0	0	34,102	334,866	0	0	370,106	372,491	10,938,870
TOTAL	1,067	0	126,275	388,276	0	0	516,848	520,629	16,107,671
<b><u>MOWER</u></b>									
CITY	48	0	41,558	9,280	0	0	97,006	98,243	10,419,626
TOWN	0	0	398,536	192,670	0	0	591,242	840,292	9,322,553
TOTAL	48	0	440,094	201,950	0	0	688,248	938,535	19,742,179
<b><u>MURRAY</u></b>									
CITY	0	214	37,490	6,718	0	0	44,422	44,422	1,235,700
TOWN	0	150	89,234	233,534	0	0	322,918	324,001	5,915,620
TOTAL	0	364	126,724	240,252	0	0	367,340	368,423	7,151,320
<b><u>NICOLLET</u></b>									
CITY	0	0	74,495	53,716	0	196	128,407	132,261	12,111,582
TOWN	0	0	48,658	344,278	0	0	392,936	395,766	7,003,230
TOTAL	0	0	123,153	397,994	0	196	521,343	528,027	19,114,812
<b><u>NOBLES</u></b>									
CITY	3	0	9,823	43,777	0	0	54,153	66,490	5,225,276
TOWN	0	0	38,803	5,194	0	0	43,997	56,899	6,346,849
TOTAL	3	0	48,626	48,971	0	0	98,150	123,389	11,572,125
<b><u>NORMAN</u></b>									
CITY	853	0	10,545	4,782	0	0	16,180	17,497	821,139
TOWN	0	0	9,420	50	0	0	9,470	44,204	3,179,500
TOTAL	853	0	19,965	4,832	0	0	25,650	61,701	4,000,639
<b><u>OLMSTED</u></b>									
CITY	0	0	106,406	345,912	26,012	71,860	558,576	579,114	70,330,024
TOWN	0	0	96,294	104,036	0	48	200,378	200,490	17,256,975
TOTAL	0	0	202,700	449,948	26,012	71,908	758,954	779,604	87,586,999



**TABLE 31 PART H**  
**2001 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 RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
<b><u>OTTER TAIL</u></b>									
CITY	45,315	5,357	344,546	32,074	0	0	439,980	460,215	11,967,356
TOWN	4,003	0	134,992	118,244	0	0	259,041	261,048	26,527,629
TOTAL	49,318	5,357	479,538	150,318	0	0	699,021	721,263	38,494,985
<b><u>PENNINGTON</u></b>									
CITY	17,439	0	11,868	28,844	0	90	58,241	68,445	2,386,873
TOWN	1,977	0	24,888	461,962	0	0	488,827	489,057	2,341,426
TOTAL	19,416	0	36,756	490,806	0	90	547,068	557,502	4,728,299
<b><u>PINE</u></b>									
CITY	3,539	90	148,639	40,234	0	0	194,431	202,133	4,533,561
TOWN	0	0	157,849	73,835	0	14	231,745	233,133	9,880,920
TOTAL	3,539	90	306,488	114,069	0	14	426,176	435,266	14,414,481
<b><u>PIPESTONE</u></b>									
CITY	35,729	15,074	50,959	10,838	0	0	112,600	117,712	2,045,706
TOWN	0	0	57,311	8,208	0	0	151,755	151,840	3,544,241
TOTAL	35,729	15,074	108,270	19,046	0	0	264,355	269,552	5,589,947
<b><u>POLK</u></b>									
CITY	34,731	68	101,340	80,156	0	3,300	239,905	243,911	6,130,341
TOWN	8,561	425	86,763	464,985	0	10	560,744	564,961	9,712,873
TOTAL	43,292	493	188,103	545,141	0	3,310	800,649	808,872	15,843,214
<b><u>POPE</u></b>									
CITY	22,206	19,887	45,788	17,956	0	0	105,842	132,844	2,000,967
TOWN	0	0	79,718	34,870	0	0	114,588	121,999	4,777,908
TOTAL	22,206	19,887	125,506	52,826	0	0	220,430	254,843	6,778,875
<b><u>RAMSEY</u></b>									
CITY	0	14,798	2,923,904	2,495,000	0	0	8,618,366	8,650,013	353,037,167
TOWN	0	0	9,628	45,692	0	0	58,109	58,109	9,866,625
TOTAL	0	14,798	2,933,532	2,540,692	0	0	8,676,475	8,708,122	362,903,792
<b><u>RED LAKE</u></b>									
CITY	10,167	675	20,036	29,386	0	0	60,264	60,264	473,728
TOWN	0	0	9,833	308,981	0	0	318,814	319,177	1,291,959
TOTAL	10,167	675	29,869	338,367	0	0	379,078	379,441	1,765,687
<b><u>REDWOOD</u></b>									
CITY	0	180	47,599	19,363	0	0	68,621	71,743	3,303,773
TOWN	0	0	28,988	13,404	0	0	42,392	42,999	7,665,089
TOTAL	0	180	76,587	32,767	0	0	111,013	114,742	10,968,862
<b><u>RENVILLE</u></b>									
CITY	0	125	52,574	18,739	0	0	71,438	74,871	3,122,791
TOWN	2,412	0	69,002	424,342	0	0	495,756	503,236	10,060,795
TOTAL	2,412	125	121,576	443,081	0	0	567,194	578,107	13,183,586
<b><u>RICE</u></b>									
CITY	2,694	0	237,160	147,746	0	329	387,929	415,955	20,556,371
TOWN	0	0	74,877	237,420	0	0	312,297	332,306	13,137,673
TOTAL	2,694	0	312,037	385,166	0	329	700,226	748,261	33,694,044

**TABLE 31 PART H**  
**2001 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 RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
<b><u>ROCK</u></b>									
CITY	3,986	0	11,435	8,508	0	0	23,929	28,230	2,200,993
TOWN	0	2	23,548	5,244	0	0	28,794	30,492	4,473,513
TOTAL	3,986	2	34,983	13,752	0	0	52,723	58,722	6,674,506
<b><u>ROSEAU</u></b>									
CITY	4,097	44	22,241	14,850	0	0	49,448	50,350	2,141,363
TOWN	0	66	101,050	17,668	0	0	118,784	126,534	4,117,715
TOTAL	4,097	110	123,291	32,518	0	0	168,232	176,884	6,259,078
<b><u>ST. LOUIS</u></b>									
CITY	803	0	1,014,477	145,398	20,668	0	1,723,773	1,945,646	61,247,495
TOWN	0	0	209,896	412,349	0	0	622,245	1,680,133	33,579,491
TOTAL	803	0	1,224,373	557,747	20,668	0	2,346,018	3,625,779	94,826,986
<b><u>SCOTT</u></b>									
CITY	0	636	426,499	297,416	0	0	727,499	731,499	63,500,209
TOWN	0	225	101,022	171,472	0	0	272,719	275,759	18,686,237
TOTAL	0	861	527,521	468,888	0	0	1,000,218	1,007,258	82,186,446
<b><u>SHERBURNE</u></b>									
CITY	2,326	0	263,542	192,756	0	15,062	498,091	577,779	36,397,029
TOWN	0	0	146,164	335,042	0	1,331	482,537	503,460	20,306,621
TOTAL	2,326	0	409,706	527,798	0	16,393	980,628	1,081,239	56,703,650
<b><u>SIBLEY</u></b>									
CITY	0	0	32,301	16,266	0	50	48,617	48,827	2,615,896
TOWN	0	0	12,285	404,293	0	0	416,578	417,736	7,327,447
TOTAL	0	0	44,586	420,559	0	50	465,195	466,563	9,943,343
<b><u>STEARNS</u></b>									
CITY	33,374	1,185	591,843	332,734	0	600	962,312	984,501	53,693,484
TOWN	0	0	170,430	134,380	0	130	304,940	353,711	22,728,666
TOTAL	33,374	1,185	762,273	467,114	0	730	1,267,252	1,338,212	76,422,150
<b><u>STEELE</u></b>									
CITY	0	0	20,473	10,526	0	0	33,835	55,690	15,255,686
TOWN	113	0	80,308	229,260	0	54	309,735	314,976	6,914,419
TOTAL	113	0	100,781	239,786	0	54	343,570	370,666	22,170,105
<b><u>STEVENS</u></b>									
CITY	13,408	0	62,552	15,559	0	132	91,651	91,949	2,021,140
TOWN	0	0	13,529	567,182	0	0	580,711	582,431	3,744,957
TOTAL	13,408	0	76,081	582,741	0	132	672,362	674,380	5,766,097
<b><u>SWIFT</u></b>									
CITY	11,708	8,224	38,143	13,474	0	98	71,647	71,675	2,337,623
TOWN	0	0	25,260	494,506	0	0	519,766	542,895	4,728,567
TOTAL	11,708	8,224	63,403	507,980	0	98	591,413	614,570	7,066,190
<b><u>TODD</u></b>									
CITY	1,112	0	68,531	14,726	0	168	84,537	84,580	2,505,748
TOWN	962	0	16,946	94,267	0	268	112,443	130,351	7,171,999
TOTAL	2,074	0	85,477	108,993	0	436	196,980	214,931	9,677,747

**TABLE 31 PART H**  
**2001 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 RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(1.5, 2.0%)	(1.5, 2.0%)	(2.0%)	(2.0%)	(2.0%)	(2.0%)			
<b><u>TRAVERSE</u></b>									
CITY	3,411	0	24,686	0	0	0	28,097	29,365	513,371
TOWN	0	0	43,296	374,012	0	0	417,308	421,873	3,429,313
TOTAL	3,411	0	67,982	374,012	0	0	445,405	451,238	3,942,684
<b><u>WABASHA</u></b>									
CITY	0	0	64,463	35,917	0	0	100,380	117,574	5,886,580
TOWN	0	112	29,851	16,961	0	0	46,924	51,773	6,221,670
TOTAL	0	112	94,314	52,878	0	0	147,304	169,347	12,108,250
<b><u>WADENA</u></b>									
CITY	9,953	0	46,456	32,622	0	74	89,105	90,696	2,380,890
TOWN	0	0	15,107	140,320	0	464	155,891	169,561	2,755,491
TOTAL	9,953	0	61,563	172,942	0	538	244,996	260,257	5,136,381
<b><u>WASECA</u></b>									
CITY	232	0	25,258	27,090	0	0	53,387	79,899	4,653,512
TOWN	6	0	58,307	446,065	0	346	505,140	508,097	6,744,234
TOTAL	238	0	83,565	473,155	0	346	558,527	587,996	11,397,746
<b><u>WASHINGTON</u></b>									
CITY	2,056	1,551	1,553,077	1,222,247	0	4,448	2,800,876	2,822,036	164,422,110
TOWN	0	48	57,832	190,438	0	0	252,933	324,856	17,498,125
TOTAL	2,056	1,599	1,610,909	1,412,685	0	4,448	3,053,809	3,146,892	181,920,235
<b><u>WATONWAN</u></b>									
CITY	12	0	12,802	21,058	0	0	34,031	35,073	2,062,962
TOWN	0	48	66,997	24,923	0	0	91,968	97,875	4,258,082
TOTAL	12	48	79,799	45,981	0	0	125,999	132,948	6,321,044
<b><u>WILKIN</u></b>									
CITY	36,848	0	10,253	6,240	0	0	53,341	53,859	1,302,871
TOWN	2,489	0	24,528	8,283	0	159	35,459	39,685	4,463,215
TOTAL	39,337	0	34,781	14,523	0	159	88,800	93,544	5,766,086
<b><u>WINONA</u></b>									
CITY	903	83	172,099	129,635	0	0	303,355	355,450	18,357,081
TOWN	520	339	12,058	17,589	0	125	30,631	32,504	7,490,984
TOTAL	1,423	422	184,157	147,224	0	125	333,986	387,954	25,848,065
<b><u>WRIGHT</u></b>									
CITY	6,461	4,674	396,026	298,888	0	2,556	715,490	732,559	45,846,149
TOWN	0	0	235,548	139,326	0	0	375,062	388,158	24,375,239
TOTAL	6,461	4,674	631,574	438,214	0	2,556	1,090,552	1,120,717	70,221,388
<b><u>YELLOW MEDICINE</u></b>									
CITY	8,507	0	38,048	20,374	0	0	67,321	68,797	1,709,754
TOWN	0	0	76,660	28,135	0	0	104,795	106,114	4,864,657
TOTAL	8,507	0	114,708	48,509	0	0	172,116	174,911	6,574,411
<b><u>STATE TOTAL</u></b>									
CITY	625,979	5,589,863	25,617,330	14,160,526	46,680	700,059	53,888,099	55,505,775	2,964,465,864
TOWN	48,978	21,742	5,919,099	18,560,639	0	93,109	24,871,467	27,661,505	785,604,556
TOTAL	674,957	5,611,605	31,536,429	32,721,165	46,680	793,168	78,759,566	83,167,280	3,750,070,420

**TABLE 32**  
**TAXABLE VALUE DETERMINATION BY COUNTY**  
**TAXES PAYABLE 2003**

<b>County</b>	<b>Total Net Tax Capacity Value</b>	<b>Tax Increment Financing Net Tax Capacity Value</b>	<b>Fiscal Disparities Contribution Value</b>	<b>10% Power Line Net Tax Capacity Value</b>	<b>Total Taxable Value</b>	<b>Fiscal Disparities Distribution Value</b>	<b>Taxable Value Plus Distribution</b>
Aitkin	12,222,875	140,283	59,743	0	12,022,849	48,772	12,071,621
Anoka	209,099,299	14,790,563	17,378,743	0	176,929,993	29,990,387	206,920,380
Becker	18,733,417	290,475	0	0	18,442,942	0	18,442,942
Beltrami	15,089,174	277,101	0	0	14,812,073	0	14,812,073
Benton	18,583,127	1,221,434	0	4,127	17,357,566	0	17,357,566
Big Stone	2,893,288	0	0	0	2,893,288	0	2,893,288
Blue Earth	36,236,775	1,510,864	0	0	34,725,911	0	34,725,911
Brown	14,877,774	502,461	0	0	14,375,313	0	14,375,313
Carlton	15,722,647	463,969	0	8,712	15,249,966	0	15,249,966
Carver	63,143,235	7,193,692	3,736,953	0	52,212,590	5,698,361	57,910,951
Cass	28,863,063	200,186	0	0	28,662,877	0	28,662,877
Chippewa	7,825,745	81,040	0	0	7,744,705	0	7,744,705
Chisago	28,574,086	727,548	0	10,314	27,836,224	0	27,836,224
Clay	21,539,318	743,382	0	0	20,795,936	0	20,795,936
Clearwater	4,474,609	0	0	0	4,474,609	0	4,474,609
Cook	7,535,882	71,183	60,679	0	7,404,020	17,041	7,421,061
Cottonwood	8,544,095	282,347	0	0	8,261,748	0	8,261,748
Crow Wing	55,127,474	990,393	148,968	0	53,988,113	66,217	54,054,330
Dakota	308,474,370	14,497,020	28,551,466	0	265,425,884	30,893,173	296,319,057
Dodge	11,024,754	335,976	0	0	10,688,778	0	10,688,778
Douglas	25,313,773	427,640	0	0	24,886,133	0	24,886,133
Faribault	10,196,635	224,025	0	0	9,972,610	0	9,972,610
Fillmore	11,622,452	326,866	0	0	11,295,586	0	11,295,586
Freeborn	18,290,432	365,489	0	0	17,924,943	0	17,924,943
Goodhue	37,902,883	1,140,887	0	0	36,761,996	0	36,761,996
Grant	4,203,654	24,787	0	6,133	4,172,734	0	4,172,734
Hennepin	1,126,530,742	99,090,927	129,397,752	10,760	898,031,303	89,396,052	987,427,355
Houston	9,265,361	105,219	0	0	9,160,142	0	9,160,142
Hubbard	15,986,363	168,711	0	0	15,817,652	0	15,817,652
Isanti	17,858,478	217,985	0	0	17,640,493	0	17,640,493

**TABLE 32**  
**TAXABLE VALUE DETERMINATION BY COUNTY**  
**TAXES PAYABLE 2003**

<b>County</b>	<b>Total Net Tax Capacity Value</b>	<b>Tax Increment Financing Net Tax Capacity Value</b>	<b>Fiscal Disparities Contribution Value</b>	<b>10% Power Line Net Tax Capacity Value</b>	<b>Total Taxable Value</b>	<b>Fiscal Disparities Distribution Value</b>	<b>Taxable Value Plus Distribution</b>
Itasca	31,046,587	456,061	213,095	10,557	30,366,874	311,270	30,678,144
Jackson	9,084,952	89,989	0	0	8,994,963	0	8,994,963
Kanabec	6,756,987	97,090	0	0	6,659,897	0	6,659,897
Kandiyohi	23,738,836	310,571	0	162	23,428,103	0	23,428,103
Kittson	4,594,461	10,100	0	0	4,584,361	0	4,584,361
Koochiching	6,361,195	15,340	0	0	6,345,855	205	6,346,060
Lac Qui Parle	4,740,804	17,896	0	0	4,722,908	0	4,722,908
Lake	7,497,593	249,827	187,392	0	7,060,374	91,741	7,152,115
Lake of the Woods	2,332,937	0	0	0	2,332,937	0	2,332,937
Le Sueur	16,763,567	400,378	0	0	16,363,189	0	16,363,189
Lincoln	3,969,913	4,121	0	0	3,965,792	0	3,965,792
Lyon	15,143,265	977,545	0	0	14,165,720	0	14,165,720
McLeod	19,750,400	433,749	0	0	19,316,651	0	19,316,651
Mahnomen	2,395,466	15,230	0	0	2,380,236	0	2,380,236
Marshall	6,263,109	18,206	0	0	6,244,903	0	6,244,903
Martin	15,417,827	261,985	0	0	15,155,842	0	15,155,842
Meeker	12,830,694	151,197	0	6,133	12,673,364	0	12,673,364
Mille Lacs	11,265,958	316,264	0	1,544	10,948,150	0	10,948,150
Morrison	16,092,438	529,717	0	0	15,562,721	0	15,562,721
Mower	19,738,682	448,516	0	0	19,290,166	0	19,290,166
Murray	7,145,442	30,901	0	0	7,114,541	0	7,114,541
Nicollet	19,062,459	312,543	0	0	18,749,916	0	18,749,916
Nobles	11,551,750	266,863	0	0	11,284,887	0	11,284,887
Norman	3,992,001	9,529	0	0	3,982,472	0	3,982,472
Olmsted	87,509,058	3,442,585	0	0	84,066,473	0	84,066,473
Ottertail	38,468,063	940,536	0	0	37,527,527	0	37,527,527
Pennington	4,722,811	18,936	0	0	4,703,875	0	4,703,875
Pine	14,413,240	231,895	0	13,999	14,167,346	0	14,167,346
Pipestone	5,572,524	118,511	0	0	5,454,013	0	5,454,013
Polk	15,813,340	443,628	0	0	15,369,712	0	15,369,712

**TABLE 32**  
**TAXABLE VALUE DETERMINATION BY COUNTY**  
**TAXES PAYABLE 2003**

<b>County</b>	<b>Total Net Tax Capacity Value</b>	<b>Tax Increment Financing Net Tax Capacity Value</b>	<b>Fiscal Disparities Contribution Value</b>	<b>10% Power Line Net Tax Capacity Value</b>	<b>Total Taxable Value</b>	<b>Fiscal Disparities Distribution Value</b>	<b>Taxable Value Plus Distribution</b>
Pope	6,778,285	49,558	0	7,137	6,721,590	0	6,721,590
Ramsey	362,579,177	27,493,190	34,244,670	0	300,841,317	52,386,574	353,227,891
Red Lake	1,762,815	13,605	0	0	1,749,210	0	1,749,210
Redwood	10,941,706	91,883	0	0	10,849,823	0	10,849,823
Renville	13,167,208	277,998	0	0	12,889,210	0	12,889,210
Rice	33,682,234	1,483,071	0	0	32,199,163	0	32,199,163
Rock	6,650,704	196,257	0	0	6,454,447	0	6,454,447
Roseau	6,252,580	95,545	0	8,040	6,148,995	0	6,148,995
St Louis	94,813,981	5,353,051	743,525	26,351	88,691,054	882,748	89,573,802
Scott	82,139,931	2,024,728	5,985,710	0	74,129,493	6,793,235	80,922,728
Sherburne	56,641,940	1,565,519	0	10,570	55,065,851	0	55,065,851
Sibley	9,939,926	234,165	0	0	9,705,761	0	9,705,761
Stearns	76,359,250	3,930,156	0	8,538	72,420,556	0	72,420,556
Steele	22,154,170	455,979	0	0	21,698,191	0	21,698,191
Stevens	5,764,085	128,010	0	634	5,635,441	0	5,635,441
Swift	7,058,527	202,635	0	0	6,855,892	0	6,855,892
Todd	9,673,304	155,103	0	0	9,518,201	0	9,518,201
Traverse	3,929,582	2,245	0	3,201	3,924,136	0	3,924,136
Wabasha	12,102,088	325,213	0	0	11,776,875	0	11,776,875
Wadena	5,123,819	143,475	0	0	4,980,344	0	4,980,344
Waseca	11,379,698	107,982	0	0	11,271,716	0	11,271,716
Washington	181,596,850	6,295,945	12,420,853	8,631	162,871,421	16,556,839	179,428,260
Watowan	6,305,833	28,004	0	0	6,277,829	0	6,277,829
Wilken	5,743,919	64,481	0	0	5,679,438	0	5,679,438
Winona	25,826,331	678,575	0	0	25,147,756	0	25,147,756
Wright	70,168,780	2,774,245	0	7,939	67,386,596	0	67,386,596
Yellow Medicine	6,567,189	52,966	0	0	6,514,223	0	6,514,223
<b>Statewide</b>	<b>3,744,896,051</b>	<b>211,255,746</b>	<b>233,129,549</b>	<b>153,482</b>	<b>3,300,357,274</b>	<b>233,132,615</b>	<b>3,533,489,889</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2003**

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>	<u>BLUE EARTH</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 587,265,998	\$ 17,867,606,220	\$ 1,157,837,016	\$ 1,105,816,356	\$ 1,427,828,250	\$ 111,249,035	\$ 2,443,504,049
Net Tax Capacity <sup>(1)</sup>	12,222,875	209,099,299	18,733,417	15,089,174	18,583,127	2,893,288	36,236,775
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.00253	0.15994	0.02973	0.00044	0.00460	0.12115	0.11462
Net Tax Capacity Rate	109.051	109.630	122.355	149.255	144.074	136.947	99.090
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	12,997	442,667	0	0	0	0	0
School District	1,889	28,134,720	344,275	4,852	65,729	134,783	2,800,806
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 14,886</b>	<b>\$ 28,577,387</b>	<b>\$ 344,275</b>	<b>\$ 4,852</b>	<b>\$ 65,729</b>	<b>\$ 134,783</b>	<b>\$ 2,800,806</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 8,484,948	\$ 67,804,431	\$ 13,026,872	\$ 13,330,659	\$ 12,687,154	\$ 2,122,503	\$ 18,247,826
City	664,476	61,081,434	2,040,232	1,619,776	4,107,108	705,919	8,478,410
Town	2,129,466	2,316,710	2,689,875	1,809,213	1,087,243	358,645	2,046,684
School District <sup>(3)</sup>	1,751,322	48,232,788	4,144,067	5,160,960	6,814,690	611,654	5,406,688
Special District <sup>(4)</sup>	29,150	10,762,141	635,820	169,649	173,736	163,555	94,128
Tax Increment Financing	175,504	15,943,276	384,334	431,059	1,897,994	0	1,633,223
Contribution	94,336	23,093,746	0	0	0	0	0
Power Line	0	0	0	0	5,493	0	0
<b>TOTAL</b>	<b>\$ 13,329,202</b>	<b>\$ 229,234,526</b>	<b>\$ 22,921,200</b>	<b>\$ 22,521,316</b>	<b>\$ 26,773,418</b>	<b>\$ 3,962,276</b>	<b>\$ 35,906,959</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 1,821,022</b>	<b>\$ 29,227,302</b>	<b>\$ 2,633,970</b>	<b>\$ 2,468,753</b>	<b>\$ 2,794,828</b>	<b>\$ 203,249</b>	<b>\$ 6,035,728</b>
<b>Total Levy Before Credits</b>	<b>\$ 15,165,110</b>	<b>\$ 287,039,215</b>	<b>\$ 25,899,445</b>	<b>\$ 24,994,921</b>	<b>\$ 29,633,975</b>	<b>\$ 4,300,308</b>	<b>\$ 44,743,493</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 815,149	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	1,292,230	20,771,139	2,135,956	2,095,117	2,237,686	307,490	3,410,679
Market Value Agricultural Credit	187,140	122,458	347,532	218,660	322,486	135,791	371,859
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	2,406	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	4,241	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,294,519</b>	<b>\$ 20,897,838</b>	<b>\$ 2,483,488</b>	<b>\$ 2,313,777</b>	<b>\$ 2,562,578</b>	<b>\$ 443,281</b>	<b>\$ 3,782,538</b>
<b>Total Net Tax Payable</b>	<b>\$ 12,870,591</b>	<b>\$ 266,141,377</b>	<b>\$ 23,415,957</b>	<b>\$ 22,681,144</b>	<b>\$ 27,071,397</b>	<b>\$ 3,857,027</b>	<b>\$ 40,960,955</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2003**

	<b>BROWN</b>	<b>CARLTON</b>	<b>CARVER</b>	<b>CASS</b>	<b>CHIPPEWA</b>	<b>CHISAGO</b>	<b>CLAY</b>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 908,287,150	\$ 1,214,986,658	\$ 5,369,663,800	\$ 1,466,932,710	\$ 371,715,313	\$ 2,462,835,490	\$ 1,575,448,170
Net Tax Capacity <sup>(1)</sup>	14,877,774	15,722,647	63,143,235	28,863,063	7,825,745	28,574,086	21,539,318
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.09989	0.01730	0.13492	0.02059	0.18310	0.07828	0.01575
Net Tax Capacity Rate	109.696	154.648	126.085	87.857	122.838	136.715	151.396
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	0	0	1,191,354	0	40,209	100,112	0
School District	907,270	210,253	6,053,377	302,000	640,397	1,827,876	248,058
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 907,270</b>	<b>\$ 210,253</b>	<b>\$ 7,244,731</b>	<b>\$ 302,000</b>	<b>\$ 680,606</b>	<b>\$ 1,927,988</b>	<b>\$ 248,058</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 7,501,233	\$ 12,809,784	\$ 27,742,121	\$ 12,729,167	\$ 4,610,220	\$ 17,853,544	\$ 16,886,872
City	5,022,756	3,342,180	16,118,277	2,649,524	2,230,033	6,212,814	5,830,097
Town	835,235	2,189,678	1,465,133	3,641,145	865,037	3,439,403	1,145,872
School District <sup>(3)</sup>	2,179,967	5,010,131	16,806,902	6,004,524	1,662,916	9,890,885	7,122,099
Special District <sup>(4)</sup>	121,167	199,330	3,235,606	54,461	104,694	486,101	263,062
Tax Increment Financing	659,948	749,146	9,280,213	279,290	140,069	1,168,528	1,361,634
Contribution	0	0	4,965,851	0	0	0	0
Power Line	0	14,478	0	0	0	13,890	0
<b>TOTAL</b>	<b>\$ 16,320,306</b>	<b>\$ 24,314,727</b>	<b>\$ 79,614,103</b>	<b>\$ 25,358,111</b>	<b>\$ 9,612,969</b>	<b>\$ 39,065,165</b>	<b>\$ 32,609,636</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 1,551,259</b>	<b>\$ 2,682,357</b>	<b>\$ 7,256,237</b>	<b>\$ 6,054,981</b>	<b>\$ 776,906</b>	<b>\$ 2,444,838</b>	<b>\$ 2,315,129</b>
<b>Total Levy Before Credits</b>	<b>\$ 18,778,835</b>	<b>\$ 27,207,337</b>	<b>\$ 94,115,071</b>	<b>\$ 31,715,092</b>	<b>\$ 11,070,481</b>	<b>\$ 43,437,991</b>	<b>\$ 35,172,823</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	1,990,834	2,397,626	4,262,783	1,972,982	853,185	3,460,013	3,398,371
Market Value Agricultural Credit	329,346	157,923	329,285	182,390	213,467	353,815	273,654
Disparity Reduction Credit	0	0	0	0	0	0	4,192,978
Power Line Credit	0	1,056	0	0	0	8,362	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	144,631	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,320,180</b>	<b>\$ 2,556,605</b>	<b>\$ 4,736,699</b>	<b>\$ 2,155,372</b>	<b>\$ 1,066,652</b>	<b>\$ 3,822,190</b>	<b>\$ 7,865,003</b>
<b>Total Net Tax Payable</b>	<b>\$ 16,458,655</b>	<b>\$ 24,650,732</b>	<b>\$ 89,378,372</b>	<b>\$ 29,559,720</b>	<b>\$ 10,003,829</b>	<b>\$ 39,615,801</b>	<b>\$ 27,307,820</b>



**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2003**

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 256,106,334	\$ 325,746,643	\$ 309,632,205	\$ 3,234,369,935	\$ 25,789,259,900	\$ 683,307,495	\$ 1,731,645,900
Net Tax Capacity <sup>(1)</sup>	4,474,609	7,535,882	8,544,095	55,127,474	308,474,370	11,024,754	25,313,773
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.00908	0.07737	0.19899	0.01738	0.15801	0.00205	0.01745
Net Tax Capacity Rate	156.763	75.988	107.223	90.441	103.039	118.312	94.628
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	2,411,302	0	0
City <sup>(2)</sup>	0	0	0	0	1,978,074	0	129,446
School District	23,246	252,032	616,126	562,176	36,361,437	14,020	172,764
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 23,246</b>	<b>\$ 252,032</b>	<b>\$ 616,126</b>	<b>\$ 562,176</b>	<b>\$ 40,750,813</b>	<b>\$ 14,020</b>	<b>\$ 302,210</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 3,954,985	\$ 4,118,821	\$ 4,999,952	\$ 19,413,483	\$ 85,866,281	\$ 5,824,853	\$ 13,398,356
City	565,469	580,062	1,495,180	11,890,864	96,309,857	2,814,668	2,782,196
Town	587,652	177,794	838,342	4,485,022	2,496,301	1,282,637	3,345,581
School District <sup>(3)</sup>	1,659,772	227,744	1,412,546	12,086,053	66,607,044	2,619,781	3,692,655
Special District <sup>(4)</sup>	246,649	466,418	54,366	699,059	13,922,269	0	287,281
Tax Increment Financing	0	59,740	360,830	1,047,890	14,707,337	501,680	447,735
Contribution	0	95,810	0	235,222	37,940,692	0	0
Power Line	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 7,014,527</b>	<b>\$ 5,726,389</b>	<b>\$ 9,161,216</b>	<b>\$ 49,857,593</b>	<b>\$ 317,849,781</b>	<b>\$ 13,043,619</b>	<b>\$ 23,953,804</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 1,160,184</b>	<b>\$ 1,811,490</b>	<b>\$ 777,648</b>	<b>\$ 11,991,151</b>	<b>\$ 44,556,282</b>	<b>\$ 611,387</b>	<b>\$ 4,234,980</b>
<b>Total Levy Before Credits</b>	<b>\$ 8,197,957</b>	<b>\$ 7,789,911</b>	<b>\$ 10,554,990</b>	<b>\$ 62,410,920</b>	<b>\$ 403,156,876</b>	<b>\$ 13,669,026</b>	<b>\$ 28,490,994</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 450,835	\$ 0	\$ 1,081,028	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	488,270	394,244	730,998	4,278,600	22,177,688	1,403,776	2,488,467
Market Value Agricultural Credit	185,926	4,919	238,249	196,132	249,101	234,058	338,319
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	93,004	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 674,196</b>	<b>\$ 849,998</b>	<b>\$ 969,247</b>	<b>\$ 5,555,760</b>	<b>\$ 22,519,793</b>	<b>\$ 1,637,834</b>	<b>\$ 2,826,786</b>
<b>Total Net Tax Payable</b>	<b>\$ 7,523,761</b>	<b>\$ 6,939,913</b>	<b>\$ 9,585,743</b>	<b>\$ 56,855,160</b>	<b>\$ 380,637,083</b>	<b>\$ 12,031,192</b>	<b>\$ 25,664,208</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2003**

	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 391,367,336	\$ 666,959,973	\$ 1,102,702,140	\$ 2,607,407,050	\$ 164,538,280	\$ 88,257,832,595	\$ 683,040,916
Net Tax Capacity <sup>(1)</sup>	10,196,635	11,622,452	18,290,432	37,902,883	4,203,654	1,126,530,742	9,265,361
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.03833	0.12710	0.12530	0.01550	0.12037	0.15054	0.12421
Net Tax Capacity Rate	104.035	114.209	110.886	141.015	124.226	127.795	129.018
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	0	20,238	0	0	0	5,919,497	0
School District	150,016	827,482	1,381,729	404,148	198,050	126,940,124	848,410
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 150,016</b>	<b>\$ 847,720</b>	<b>\$ 1,381,729</b>	<b>\$ 404,148</b>	<b>\$ 198,050</b>	<b>\$ 132,859,621</b>	<b>\$ 848,410</b>
<b><u>Net Tax Capacity Levy</u> <sup>(2)</sup></b>							
County	\$ 5,223,315	\$ 5,401,252	\$ 11,069,216	\$ 22,291,065	\$ 2,727,564	\$ 442,082,950	\$ 5,170,503
City	2,326,264	3,329,593	2,518,666	15,582,525	962,868	369,252,176	2,532,330
Town	1,329,653	2,032,213	1,609,737	2,840,326	393,026	374,090	1,615,199
School District <sup>(3)</sup>	1,389,538	2,041,983	4,670,648	10,095,513	864,241	237,487,252	2,473,484
Special District <sup>(4)</sup>	27,429	0	16,312	924,994	224,237	82,459,113	15,043
Tax Increment Financing	311,846	468,840	396,966	1,714,207	43,868	136,032,490	147,435
Contribution	0	0	0	0	0	171,950,201	0
Power Line	0	0	0	0	6,213	13,991	0
<b>TOTAL</b>	<b>\$ 10,608,045</b>	<b>\$ 13,273,881</b>	<b>\$ 20,281,545</b>	<b>\$ 53,448,630</b>	<b>\$ 5,222,017</b>	<b>\$ 1,439,652,263</b>	<b>\$ 11,953,994</b>
<b>State Levy</b> <sup>(5)</sup>	<b>\$ 680,442</b>	<b>\$ 818,047</b>	<b>\$ 2,325,440</b>	<b>\$ 4,488,028</b>	<b>\$ 292,129</b>	<b>\$ 224,553,015</b>	<b>\$ 670,101</b>
<b>Total Levy Before Credits</b>	<b>\$ 11,438,503</b>	<b>\$ 14,939,648</b>	<b>\$ 23,988,714</b>	<b>\$ 58,340,806</b>	<b>\$ 5,712,196</b>	<b>\$ 1,797,064,899</b>	<b>\$ 13,472,505</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	1,028,085	1,625,115	2,401,976	3,351,475	405,926	65,629,981	1,508,562
Market Value Agricultural Credit	295,554	446,298	368,895	491,267	157,275	181,084	321,120
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	5,884	13,991	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	29,289	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,323,639</b>	<b>\$ 2,071,413</b>	<b>\$ 2,770,871</b>	<b>\$ 3,842,742</b>	<b>\$ 569,085</b>	<b>\$ 65,854,345</b>	<b>\$ 1,829,682</b>
<b>Total Net Tax Payable</b>	<b>\$ 10,114,864</b>	<b>\$ 12,868,235</b>	<b>\$ 21,217,843</b>	<b>\$ 54,498,064</b>	<b>\$ 5,143,111</b>	<b>\$ 1,731,210,554</b>	<b>\$ 11,642,823</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2003**

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDYOHI</u>	<u>KITTSO</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 917,537,091	\$ 1,499,665,050	\$ 2,050,765,104	\$ 294,001,378	\$ 501,612,446	\$ 1,591,971,385	\$ 171,372,369
Net Tax Capacity <sup>(1)</sup>	15,986,363	17,858,478	31,046,587	9,084,952	6,756,987	23,738,836	4,594,461
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.00313	0.00571	0.02233	0.06125	0.05657	0.13301	0.40005
Net Tax Capacity Rate	97.329	140.640	131.017	121.168	137.185	132.299	97.132
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	176,820	0	0
City <sup>(2)</sup>	0	0	0	0	0	0	0
School District	28,732	85,569	457,943	180,077	106,925	2,117,450	685,569
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 28,732</b>	<b>\$ 85,569</b>	<b>\$ 457,943</b>	<b>\$ 180,077</b>	<b>\$ 283,745</b>	<b>\$ 2,117,450</b>	<b>\$ 685,569</b>
<b><u>Net Tax Capacity Levy</u> <sup>(2)</sup></b>							
County	\$ 6,854,846	\$ 10,766,558	\$ 20,701,718	\$ 5,943,281	\$ 6,133,795	\$ 18,943,836	\$ 2,005,983
City	1,076,619	4,751,402	7,932,934	1,221,467	419,564	3,337,992	524,209
Town	2,488,365	2,944,684	3,585,297	1,004,838	874,145	2,230,530	550,885
School District <sup>(3)</sup>	4,855,961	6,199,350	6,685,540	2,546,934	1,686,879	6,121,576	1,064,140
Special District <sup>(4)</sup>	77,346	45,866	656,646	154,528	17,571	269,365	302,680
Tax Increment Financing	206,231	408,375	765,438	136,972	137,652	502,663	14,791
Contribution	0	0	336,488	0	0	0	0
Power Line	0	0	12,291	0	0	225	0
<b>TOTAL</b>	<b>\$ 15,559,368</b>	<b>\$ 25,116,235</b>	<b>\$ 40,676,352</b>	<b>\$ 11,008,020</b>	<b>\$ 9,269,606</b>	<b>\$ 31,406,187</b>	<b>\$ 4,462,688</b>
<b>State Levy</b> <sup>(5)</sup>	<b>\$ 2,896,988</b>	<b>\$ 1,473,106</b>	<b>\$ 4,913,089</b>	<b>\$ 632,479</b>	<b>\$ 497,009</b>	<b>\$ 2,953,231</b>	<b>\$ 1,090,243</b>
<b>Total Levy Before Credits</b>	<b>\$ 18,485,088</b>	<b>\$ 26,674,910</b>	<b>\$ 46,047,384</b>	<b>\$ 11,820,576</b>	<b>\$ 10,050,360</b>	<b>\$ 36,476,868</b>	<b>\$ 6,238,500</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 3,986,587	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	1,426,790	2,524,444	3,307,272	739,789	1,138,199	2,947,421	234,026
Market Value Agricultural Credit	140,489	350,832	111,710	289,522	245,745	357,900	142,327
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	1,572	0	0	1,405	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,567,279</b>	<b>\$ 2,875,276</b>	<b>\$ 7,407,141</b>	<b>\$ 1,029,311</b>	<b>\$ 1,383,944</b>	<b>\$ 3,306,726</b>	<b>\$ 376,353</b>
<b>Total Net Tax Payable</b>	<b>\$ 16,917,809</b>	<b>\$ 23,799,634</b>	<b>\$ 38,640,243</b>	<b>\$ 10,791,265</b>	<b>\$ 8,666,416</b>	<b>\$ 33,170,142</b>	<b>\$ 5,862,147</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2003**

	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE/WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 421,005,596	\$ 156,931,808	\$ 472,373,960	\$ 135,594,635	\$ 1,195,057,900	\$ 174,860,630	\$ 910,675,029
Net Tax Capacity <sup>(1)</sup>	6,361,195	4,740,804	7,497,593	2,332,937	16,763,567	3,969,913	15,143,265
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.15114	0.15220	0.00000	0.02452	0.06498	0.10286	0.02653
Net Tax Capacity Rate	91.054	105.135	128.605	140.817	103.105	119.627	109.136
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	0	0	0	0	199,612	0	0
School District	636,325	238,855	0	33,244	576,986	179,867	241,597
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 636,325</b>	<b>\$ 238,855</b>	<b>\$ 0</b>	<b>\$ 33,244</b>	<b>\$ 776,598</b>	<b>\$ 179,867</b>	<b>\$ 241,597</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 3,024,650	\$ 2,567,696	\$ 4,794,366	\$ 1,700,051	\$ 8,311,982	\$ 3,015,204	\$ 7,683,935
City	1,785,468	908,871	1,415,342	124,546	3,642,749	638,758	4,321,961
Town	60,286	676,314	666,199	276,436	1,211,567	509,861	640,506
School District <sup>(3)</sup>	866,674	612,012	1,992,217	1,171,884	3,594,329	495,561	2,573,628
Special District <sup>(4)</sup>	39,485	190,247	142,926	12,244	42,547	84,532	132,706
Tax Increment Financing	15,571	29,101	335,318	0	480,980	5,153	1,173,951
Contribution	0	0	295,893	0	0	0	0
Power Line	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 5,792,134</b>	<b>\$ 4,984,241</b>	<b>\$ 9,642,261</b>	<b>\$ 3,285,161</b>	<b>\$ 17,284,154</b>	<b>\$ 4,749,069</b>	<b>\$ 16,526,687</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 1,168,613</b>	<b>\$ 282,548</b>	<b>\$ 1,265,351</b>	<b>\$ 361,470</b>	<b>\$ 1,488,110</b>	<b>\$ 530,184</b>	<b>\$ 2,396,635</b>
<b>Total Levy Before Credits</b>	<b>\$ 7,597,072</b>	<b>\$ 5,505,644</b>	<b>\$ 10,907,612</b>	<b>\$ 3,679,875</b>	<b>\$ 19,548,862</b>	<b>\$ 5,459,120</b>	<b>\$ 19,164,919</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 3,114	\$ 0	\$ 1,102,554	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	955,766	428,588	909,862	301,081	2,067,987	369,655	1,576,399
Market Value Agricultural Credit	74,478	261,633	2,161	45,183	306,671	198,643	265,118
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	2,043	0	0	1,642	0	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,035,401</b>	<b>\$ 690,221</b>	<b>\$ 2,014,577</b>	<b>\$ 347,906</b>	<b>\$ 2,374,658</b>	<b>\$ 568,298</b>	<b>\$ 1,841,517</b>
<b>Total Net Tax Payable</b>	<b>\$ 6,561,671</b>	<b>\$ 4,815,423</b>	<b>\$ 8,893,035</b>	<b>\$ 3,331,969</b>	<b>\$ 17,174,204</b>	<b>\$ 4,890,822</b>	<b>\$ 17,323,402</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2003**

	<u>MCLEOD</u>	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 1,468,557,335	\$ 117,889,645	\$ 235,969,812	\$ 694,622,571	\$ 842,051,680	\$ 848,797,000	\$ 1,096,762,405
Net Tax Capacity <sup>(1)</sup>	19,750,400	2,395,466	6,263,109	15,417,827	12,830,694	11,265,958	16,092,438
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.08744	0.00198	0.12399	0.04658	0.05557	0.00050	0.02054
Net Tax Capacity Rate	126.734	177.313	105.082	91.368	116.474	146.015	128.469
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	0	0	0	0	0	0	60,003
School District	1,284,163	2,332	292,589	323,561	467,906	4,266	165,307
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,284,163</b>	<b>\$ 2,332</b>	<b>\$ 292,589</b>	<b>\$ 323,561</b>	<b>\$ 467,906</b>	<b>\$ 4,266</b>	<b>\$ 225,310</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 12,168,771	\$ 2,760,286	\$ 3,165,743	\$ 6,891,202	\$ 6,897,440	\$ 9,688,662	\$ 10,591,531
City	7,459,581	351,636	704,505	2,587,847	2,143,361	1,961,184	2,655,623
Town	1,368,810	378,544	1,173,481	1,194,878	2,188,802	1,310,834	2,342,541
School District <sup>(3)</sup>	3,213,286	576,707	1,038,893	2,994,360	3,427,006	2,861,666	4,076,545
Special District <sup>(4)</sup>	209,417	150,446	474,669	107,911	83,215	92,340	188,489
Tax Increment Financing	610,525	29,846	24,079	310,814	197,561	533,250	819,039
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	6,979	2,036	0
<b>TOTAL</b>	<b>\$ 25,030,390</b>	<b>\$ 4,247,465</b>	<b>\$ 6,581,370</b>	<b>\$ 14,087,012</b>	<b>\$ 14,944,364</b>	<b>\$ 16,449,972</b>	<b>\$ 20,673,768</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 2,158,282</b>	<b>\$ 400,256</b>	<b>\$ 1,000,631</b>	<b>\$ 1,775,931</b>	<b>\$ 1,004,785</b>	<b>\$ 1,223,962</b>	<b>\$ 1,916,419</b>
<b>Total Levy Before Credits</b>	<b>\$ 28,472,835</b>	<b>\$ 4,650,053</b>	<b>\$ 7,874,590</b>	<b>\$ 16,186,504</b>	<b>\$ 16,417,055</b>	<b>\$ 17,678,200</b>	<b>\$ 22,815,497</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	2,724,121	268,192	500,753	1,444,210	1,740,652	1,748,171	2,369,384
Market Value Agricultural Credit	375,435	99,520	299,457	298,105	327,383	227,512	642,354
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	6,054	1,606	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,099,556</b>	<b>\$ 367,712</b>	<b>\$ 800,210</b>	<b>\$ 1,742,315</b>	<b>\$ 2,074,089</b>	<b>\$ 1,977,289</b>	<b>\$ 3,011,738</b>
<b>Total Net Tax Payable</b>	<b>\$ 25,373,279</b>	<b>\$ 4,282,341</b>	<b>\$ 7,074,380</b>	<b>\$ 14,444,189</b>	<b>\$ 14,342,966</b>	<b>\$ 15,700,911</b>	<b>\$ 19,803,759</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2003**

	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 1,210,929,748	\$ 225,411,234	\$ 1,306,000,800	\$ 536,534,445	\$ 128,487,540	\$ 7,050,349,286	\$ 2,258,631,732
Net Tax Capacity <sup>(1)</sup>	19,738,682	7,145,442	19,062,459	11,551,750	3,992,001	87,509,058	38,468,063
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.08958	0.23163	0.11411	0.13418	0.19604	0.11292	0.06655
Net Tax Capacity Rate	92.227	90.992	96.576	119.764	137.418	122.133	89.403
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	0	0	0	0	0	18,457	57,998
School District	1,084,758	522,121	1,490,292	719,910	251,891	7,942,634	1,445,177
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,084,758</b>	<b>\$ 522,121</b>	<b>\$ 1,490,292</b>	<b>\$ 719,910</b>	<b>\$ 251,891</b>	<b>\$ 7,961,091</b>	<b>\$ 1,503,175</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 8,067,736	\$ 3,636,680	\$ 9,674,383	\$ 6,467,848	\$ 2,862,173	\$ 48,774,411	\$ 16,588,174
City	3,285,376	819,159	4,214,838	2,710,369	803,825	27,711,061	4,880,639
Town	2,267,969	891,643	1,154,376	1,012,123	538,245	3,227,460	4,985,988
School District <sup>(3)</sup>	3,878,803	1,050,720	2,911,975	2,908,051	988,953	22,857,454	6,482,004
Special District <sup>(4)</sup>	299,655	65,759	139,311	370,148	272,155	0	441,172
Tax Increment Financing	404,887	37,817	314,838	366,334	20,377	4,306,905	1,013,708
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 18,204,426</b>	<b>\$ 6,501,778</b>	<b>\$ 18,409,721</b>	<b>\$ 13,834,873</b>	<b>\$ 5,485,728</b>	<b>\$ 106,877,291</b>	<b>\$ 34,391,685</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 1,918,669</b>	<b>\$ 530,872</b>	<b>\$ 2,133,699</b>	<b>\$ 1,154,227</b>	<b>\$ 199,946</b>	<b>\$ 13,540,030</b>	<b>\$ 5,595,745</b>
<b>Total Levy Before Credits</b>	<b>\$ 21,207,853</b>	<b>\$ 7,554,771</b>	<b>\$ 22,033,712</b>	<b>\$ 15,709,010</b>	<b>\$ 5,937,565</b>	<b>\$ 128,378,412</b>	<b>\$ 41,490,605</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	2,887,808	554,359	1,980,213	1,210,146	359,298	9,058,135	4,202,358
Market Value Agricultural Credit	347,962	254,580	232,978	319,690	178,916	426,710	856,053
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,235,770</b>	<b>\$ 808,939</b>	<b>\$ 2,213,191</b>	<b>\$ 1,529,836</b>	<b>\$ 538,214</b>	<b>\$ 9,484,845</b>	<b>\$ 5,058,411</b>
<b>Total Net Tax Payable</b>	<b>\$ 17,972,083</b>	<b>\$ 6,745,832</b>	<b>\$ 19,820,521</b>	<b>\$ 14,179,174</b>	<b>\$ 5,399,351</b>	<b>\$ 118,893,567</b>	<b>\$ 36,432,194</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2003**

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 329,330,730	\$ 942,694,416	\$ 248,938,420	\$ 797,899,728	\$ 376,233,015	\$ 28,850,203,504	\$ 87,526,200
Net Tax Capacity <sup>(1)</sup>	4,722,811	14,413,240	5,572,524	15,813,340	6,778,285	362,579,177	1,762,815
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.02891	0.11739	0.25539	0.05289	0.02218	0.12385	0.14973
Net Tax Capacity Rate	175.108	116.079	125.279	154.661	119.302	119.818	144.486
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	317,121	0	0	0	0
City <sup>(2)</sup>	0	0	0	0	0	1,207,318	0
School District	95,220	1,106,595	318,649	422,048	83,458	34,522,519	131,053
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 95,220</b>	<b>\$ 1,106,595</b>	<b>\$ 635,770</b>	<b>\$ 422,048</b>	<b>\$ 83,458</b>	<b>\$ 35,729,837</b>	<b>\$ 131,053</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 4,363,829	\$ 9,090,993	\$ 3,567,154	\$ 12,182,874	\$ 3,981,538	\$ 158,205,514	\$ 1,292,109
City	1,602,696	1,681,876	1,169,351	4,366,009	1,198,887	95,381,359	547,279
Town	412,676	2,055,315	404,457	2,442,005	807,712	1,840,889	230,146
School District <sup>(3)</sup>	1,586,099	3,328,797	1,621,178	3,670,248	1,372,342	78,622,767	347,222
Special District <sup>(4)</sup>	266,642	286,236	33,978	1,002,488	643,236	21,685,445	103,381
Tax Increment Financing	38,056	271,316	185,076	793,519	75,098	33,194,286	26,881
Contribution	0	0	0	0	0	45,506,031	0
Power Line	0	16,211	0	0	7,822	0	0
<b>TOTAL</b>	<b>\$ 8,269,998</b>	<b>\$ 16,730,744</b>	<b>\$ 6,981,194</b>	<b>\$ 24,457,143</b>	<b>\$ 8,086,635</b>	<b>\$ 434,436,291</b>	<b>\$ 2,547,018</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 776,530</b>	<b>\$ 1,970,915</b>	<b>\$ 545,545</b>	<b>\$ 1,885,612</b>	<b>\$ 703,846</b>	<b>\$ 69,660,913</b>	<b>\$ 323,535</b>
<b>Total Levy Before Credits</b>	<b>\$ 9,141,748</b>	<b>\$ 19,808,254</b>	<b>\$ 8,162,509</b>	<b>\$ 26,764,803</b>	<b>\$ 8,873,939</b>	<b>\$ 539,827,041</b>	<b>\$ 3,001,606</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	772,729	1,902,529	569,244	1,787,475	837,518	29,972,294	205,070
Market Value Agricultural Credit	131,963	377,107	187,224	405,502	229,096	2,463	103,005
Disparity Reduction Credit	0	0	0	864,553	0	0	0
Power Line Credit	0	9,741	0	0	6,071	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 904,692</b>	<b>\$ 2,289,377</b>	<b>\$ 756,468</b>	<b>\$ 3,057,530</b>	<b>\$ 1,072,685</b>	<b>\$ 29,974,757</b>	<b>\$ 308,075</b>
<b>Total Net Tax Payable</b>	<b>\$ 8,237,056</b>	<b>\$ 17,518,877</b>	<b>\$ 7,406,041</b>	<b>\$ 23,707,273</b>	<b>\$ 7,801,254</b>	<b>\$ 509,852,284</b>	<b>\$ 2,693,531</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2003**

	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST. LOUIS</u>	<u>SCOTT</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 389,379,530	\$ 464,310,765	\$ 2,642,414,993	\$ 265,500,975	\$ 409,662,810	\$ 7,346,910,350	\$ 7,046,079,674
Net Tax Capacity <sup>(1)</sup>	10,941,706	13,167,208	33,682,234	6,650,704	6,252,580	94,813,981	82,139,931
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.05549	0.09240	0.01787	0.10705	0.06798	0.01984	0.16828
Net Tax Capacity Rate	118.209	106.966	97.091	96.391	140.147	140.533	108.761
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	0	0	103,021	0	0	86,480	1,468,270
School District	216,058	429,018	369,203	284,230	278,502	1,370,937	10,389,055
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 216,058</b>	<b>\$ 429,018</b>	<b>\$ 472,224</b>	<b>\$ 284,230</b>	<b>\$ 278,502</b>	<b>\$ 1,457,417</b>	<b>\$ 11,857,325</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 6,624,202	\$ 7,357,528	\$ 12,003,815	\$ 2,882,519	\$ 3,371,098	\$ 74,008,064	\$ 28,569,895
City	2,640,406	3,047,673	6,345,944	773,110	1,511,640	25,265,349	23,618,284
Town	1,152,446	1,576,403	1,926,095	688,538	725,766	8,246,856	2,640,111
School District <sup>(3)</sup>	2,288,700	1,283,583	10,342,647	1,806,900	2,565,743	13,980,723	19,989,088
Special District <sup>(4)</sup>	65,640	301,886	512,205	42,957	403,569	3,234,759	4,267,553
Tax Increment Financing	162,668	517,357	1,571,642	216,636	174,625	7,297,173	2,297,048
Contribution	0	0	0	0	0	1,174,033	7,954,111
Power Line	0	0	0	0	10,371	38,303	0
<b>TOTAL</b>	<b>\$ 12,934,062</b>	<b>\$ 14,084,430</b>	<b>\$ 32,702,348</b>	<b>\$ 6,410,660</b>	<b>\$ 8,762,812</b>	<b>\$ 133,245,260</b>	<b>\$ 89,336,090</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 629,569</b>	<b>\$ 1,277,025</b>	<b>\$ 3,627,503</b>	<b>\$ 406,877</b>	<b>\$ 791,877</b>	<b>\$ 14,861,748</b>	<b>\$ 9,527,993</b>
<b>Total Levy Before Credits</b>	<b>\$ 13,779,689</b>	<b>\$ 15,790,473</b>	<b>\$ 36,802,075</b>	<b>\$ 7,101,767</b>	<b>\$ 9,833,191</b>	<b>\$ 149,564,425</b>	<b>\$ 110,721,408</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	0	0	0	0	8,624,221	0
Market Value Homestead Credit	992,891	1,091,617	3,615,819	674,537	1,026,007	14,003,868	6,280,772
Market Value Agricultural Credit	338,861	377,537	455,228	189,002	261,723	135,002	323,772
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	2,837	4,327	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	11,558
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	54,731	0	0
<b>TOTAL</b>	<b>\$ 1,331,752</b>	<b>\$ 1,469,154</b>	<b>\$ 4,071,047</b>	<b>\$ 863,539</b>	<b>\$ 1,345,298</b>	<b>\$ 22,767,418</b>	<b>\$ 6,616,102</b>
<b>Total Net Tax Payable</b>	<b>\$ 12,447,937</b>	<b>\$ 14,321,319</b>	<b>\$ 32,731,028</b>	<b>\$ 6,238,228</b>	<b>\$ 8,487,893</b>	<b>\$ 126,797,007</b>	<b>\$ 104,105,306</b>



**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2003**

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 4,400,229,163	\$ 486,039,594	\$ 5,803,847,607	\$ 1,617,082,170	\$ 281,626,110	\$ 295,525,890	\$ 630,366,730
Net Tax Capacity <sup>(1)</sup>	56,641,940	9,939,926	76,359,250	22,154,170	5,764,085	7,058,527	9,673,304
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.08083	0.06923	0.03726	0.18379	0.13675	0.10040	0.02550
Net Tax Capacity Rate	112.676	114.740	123.152	108.873	110.604	111.822	150.670
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	225,297	0	0	0	64,702	14,939	12,080
School District	3,331,326	336,468	2,162,423	2,971,966	320,431	281,776	148,686
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,556,623</b>	<b>\$ 336,468</b>	<b>\$ 2,162,423</b>	<b>\$ 2,971,966</b>	<b>\$ 385,133</b>	<b>\$ 296,715</b>	<b>\$ 160,766</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 25,478,044	\$ 6,383,196	\$ 38,705,911	\$ 10,825,873	\$ 3,006,358	\$ 4,278,258	\$ 7,605,938
City	13,881,371	2,012,564	22,504,951	5,971,029	1,081,370	1,321,917	1,202,429
Town	3,630,237	1,437,663	6,460,302	1,012,001	422,951	910,954	2,466,966
School District <sup>(3)</sup>	17,976,634	1,043,701	19,335,441	5,663,962	1,556,306	1,115,268	2,995,900
Special District <sup>(4)</sup>	909,122	188,881	1,889,931	120,030	124,982	54,598	51,802
Tax Increment Financing	1,937,221	339,064	5,132,077	526,939	182,763	211,963	251,772
Contribution	0	0	0	0	0	0	0
Power Line	9,433	0	9,451	0	570	0	0
<b>TOTAL</b>	<b>\$ 63,822,062</b>	<b>\$ 11,405,069</b>	<b>\$ 94,038,064</b>	<b>\$ 24,119,834</b>	<b>\$ 6,375,300</b>	<b>\$ 7,892,958</b>	<b>\$ 14,574,807</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 6,686,064</b>	<b>\$ 592,710</b>	<b>\$ 12,540,651</b>	<b>\$ 3,091,450</b>	<b>\$ 759,698</b>	<b>\$ 1,048,398</b>	<b>\$ 971,926</b>
<b>Total Levy Before Credits</b>	<b>\$ 74,064,749</b>	<b>\$ 12,334,247</b>	<b>\$ 108,741,138</b>	<b>\$ 30,183,250</b>	<b>\$ 7,520,131</b>	<b>\$ 9,238,071</b>	<b>\$ 15,707,499</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	4,896,839	1,190,432	9,095,006	2,657,105	566,973	610,801	1,638,955
Market Value Agricultural Credit	303,237	335,673	906,303	256,841	161,884	231,544	501,072
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	4,933	0	8,579	0	458	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 5,205,009</b>	<b>\$ 1,526,105</b>	<b>\$ 10,009,888</b>	<b>\$ 2,913,946</b>	<b>\$ 729,315</b>	<b>\$ 842,345</b>	<b>\$ 2,140,027</b>
<b>Total Net Tax Payable</b>	<b>\$ 68,859,740</b>	<b>\$ 10,808,142</b>	<b>\$ 98,731,250</b>	<b>\$ 27,269,304</b>	<b>\$ 6,790,816</b>	<b>\$ 8,395,726</b>	<b>\$ 13,567,472</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2003**

	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 96,017,565	\$ 860,303,701	\$ 359,556,159	\$ 680,452,935	\$ 15,717,192,569	\$ 262,339,204	\$ 177,879,385
Net Tax Capacity <sup>(1)</sup>	3,929,582	12,102,088	5,123,819	11,379,698	181,596,850	6,305,833	5,743,919
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.13863	0.03980	0.01004	0.01676	0.18738	0.15138	0.01741
Net Tax Capacity Rate	103.228	111.591	155.392	115.776	106.461	124.382	84.550
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	0	45,357	0	0	1,078,519	0	0
School District	133,111	297,038	36,103	114,066	28,372,219	397,139	30,961
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 133,111</b>	<b>\$ 342,395</b>	<b>\$ 36,103</b>	<b>\$ 114,066</b>	<b>\$ 29,450,738</b>	<b>\$ 397,139</b>	<b>\$ 30,961</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 2,251,035	\$ 6,436,113	\$ 4,666,342	\$ 6,660,611	\$ 53,853,441	\$ 4,918,397	\$ 3,083,956
City	590,230	2,537,966	1,280,034	2,574,038	51,683,713	1,083,881	495,179
Town	245,918	1,261,173	542,949	864,234	2,993,360	642,260	373,067
School District <sup>(3)</sup>	679,399	2,806,702	1,198,498	2,824,750	48,993,943	1,054,026	703,691
Special District <sup>(4)</sup>	283,134	66,371	26,441	99,980	12,321,564	93,854	134,334
Tax Increment Financing	4,143	396,478	247,719	151,290	6,969,840	50,895	66,246
Contribution	0	0	0	0	16,505,446	0	0
Power Line	2,561	0	0	0	8,098	0	0
<b>TOTAL</b>	<b>\$ 4,056,420</b>	<b>\$ 13,504,803</b>	<b>\$ 7,961,983</b>	<b>\$ 13,174,903</b>	<b>\$ 193,329,405</b>	<b>\$ 7,843,313</b>	<b>\$ 4,856,473</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 352,916</b>	<b>\$ 950,722</b>	<b>\$ 674,531</b>	<b>\$ 1,025,665</b>	<b>\$ 20,693,305</b>	<b>\$ 435,140</b>	<b>\$ 287,916</b>
<b>Total Levy Before Credits</b>	<b>\$ 4,542,447</b>	<b>\$ 14,797,920</b>	<b>\$ 8,672,617</b>	<b>\$ 14,314,634</b>	<b>\$ 243,473,448</b>	<b>\$ 8,675,592</b>	<b>\$ 5,175,350</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	0	0	0	0	0	0
Market Value Homestead Credit	204,783	1,724,803	870,123	1,448,163	12,876,792	712,458	439,619
Market Value Agricultural Credit	114,367	287,530	187,709	233,548	244,587	200,567	136,257
Disparity Reduction Credit	0	0	0	0	0	0	8,519
Power Line Credit	2,467	0	0	0	5,756	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	13,304	0	0
County Conservation Credit	0	0	0	125,645	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 321,617</b>	<b>\$ 2,012,333</b>	<b>\$ 1,057,832</b>	<b>\$ 1,807,356</b>	<b>\$ 13,140,439</b>	<b>\$ 913,025</b>	<b>\$ 584,395</b>
<b>Total Net Tax Payable</b>	<b>\$ 4,220,830</b>	<b>\$ 12,785,587</b>	<b>\$ 7,614,785</b>	<b>\$ 12,507,278</b>	<b>\$ 230,333,009</b>	<b>\$ 7,762,567</b>	<b>\$ 4,590,955</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2003**

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MED</u>	<u>STATE TOTAL</u>	
<b><u>Tax Base Value</u></b>					
Referendum Market Value	\$ 2,005,688,821	\$ 5,578,968,893	\$ 260,051,760	\$ 282,499,565,897	(1) Includes tax increment financing
Net Tax Capacity <sup>(1)</sup>	25,826,331	70,168,780	6,567,189	3,744,896,051	value where there are tax increment financing levies.
<b><u>Average Tax Rate Percentage</u></b>					
Referendum Market Value Rate	0.08388	0.08120	0.11880	0.12207	(2) Excludes special assessments.
Net Tax Capacity Rate	100.477	107.234	141.030	118.681	
<b><u>Referendum Market Value Levy</u></b>					
County	\$ 0	0	0	\$ 2,905,243	(3) Includes intermediate school districts
City <sup>(2)</sup>	0	254,518	83,395	14,814,560	(4) Includes the following:
School District	1,682,351	4,275,835	225,549	327,128,084	Economic Development Authorities,
Special Tax Districts	0	0	0	0	Hospital Districts, Housing and
<b>TOTAL</b>	<b>\$ 1,682,351</b>	<b>\$ 4,530,353</b>	<b>\$ 308,944</b>	<b>\$ 344,847,887</b>	Redevelopment Authorities, Metropolitan
<b><u>Net Tax Capacity Levy</u> <sup>(2)</sup></b>					
County	\$ 12,747,607	\$ 24,885,048	\$ 5,524,473	\$ 1,666,874,604	Board, Park Districts, Port Authorities,
City	5,749,219	19,249,244	1,307,412	1,031,113,050	Regional Development Commissions,
Town	1,869,644	5,523,046	910,525	147,899,184	Regional Railroad Authorities, Regional
School District <sup>(3)</sup>	4,676,103	21,535,894	1,299,166	846,126,376	Sanitary Sewer Districts, St. Cloud
Special District <sup>(4)</sup>	220,121	879,378	128,682	171,342,326	Metropolitan Transit Commission,
Tax Increment Financing	686,882	3,165,055	91,423	270,780,409	Watershed Districts, and Miscellaneous
Contribution	0	0	0	310,147,860	Districts.
Power Line	0	7,437	0	185,853	
<b>TOTAL</b>	<b>\$ 25,949,576</b>	<b>\$ 75,245,102</b>	<b>\$ 9,261,681</b>	<b>\$ 4,444,469,662</b>	(5) The state levy rate was 54.447% of
<b>State Levy</b> <sup>(5)</sup>	<b>\$ 3,272,719</b>	<b>\$ 7,708,638</b>	<b>\$ 420,051</b>	<b>\$ 592,241,381</b>	commercial, industrial and seasonal
<b>Total Levy Before Credits</b>	<b>\$ 30,904,646</b>	<b>\$ 87,484,093</b>	<b>\$ 9,990,676</b>	<b>\$ 5,381,558,930</b>	(6) Includes the following amount of
<b><u>Credits</u></b>					
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	0	16,063,488	Supplementary Homestead Credit:
Market Value Homestead Credit	3,320,263	6,621,472	683,524	321,764,814	Aitkin \$ 815,370
Market Value Agricultural Credit	315,227	736,606	271,484	23,874,991	Crow Wing 1,082,563
Disparity Reduction Credit	0	0	0	5,066,050	Itasca 2,798,249
Power Line Credit	0	6,266	0	97,456	St. Louis 161,869
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	296,027	Total 4,858,049
County Conservation Credit	62,608	14,531	0	202,784	
Enterprise Zone Credit	0	0	0	0	(7) Agricultural Preserves Credit is in
Disaster Credit	0	18,482	0	73,213	seven-county metro area only.
<b>TOTAL</b>	<b>\$ 3,698,098</b>	<b>\$ 7,397,357</b>	<b>\$ 955,008</b>	<b>\$ 367,438,823</b>	
<b>Total Net Tax Payable</b>	<b>\$ 27,206,548</b>	<b>\$ 80,086,736</b>	<b>\$ 9,035,668</b>	<b>\$ 5,014,120,107</b>	

**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 - 2002 Payable 2003".

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General (Voter approved, state determined and other general levies reported separately) ..... Ad	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 2003

Total Gross Tax = \$5,381,558,930

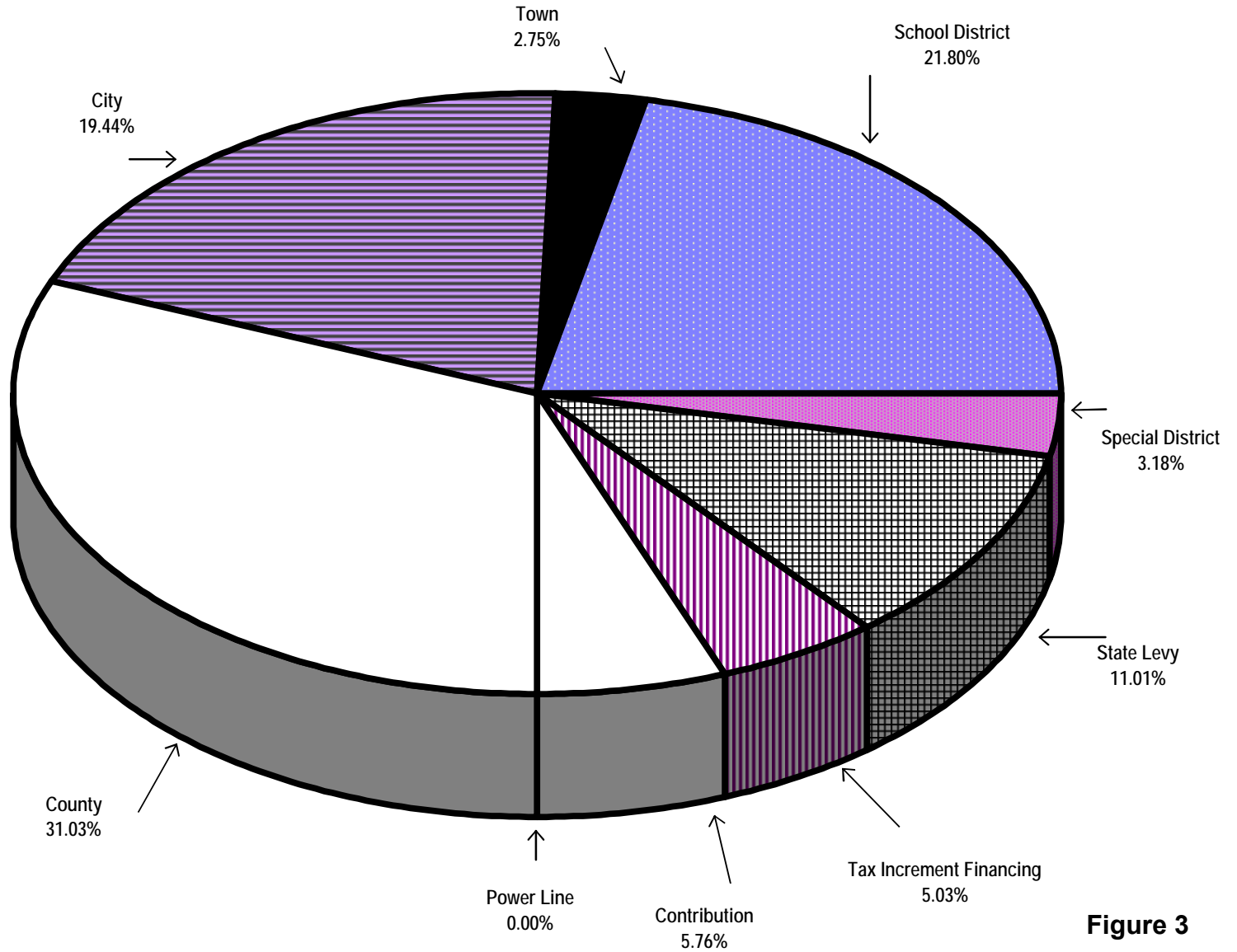


Figure 3

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

**TABLE 34  
COUNTY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2003**

<b>COUNTY</b>	<b>GENERAL REVENUE</b>	<b>INDEBT-EDNESS</b>	<b>ROAD AND BRIDGE</b>	<b>WELFARE</b>	<b>COUNTY AND/OR REGIONAL LIBRARY</b>	<b>MISCEL-LANEOUS</b>	<b>TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*</b>	<b>COUNTY SPECIAL ASSESSMENTS</b>	<b>TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*</b>
AITKIN	\$ 5,183,750	\$ 366,735	\$ 1,205,629	\$ 1,598,664	\$ 130,170	\$ 0	\$ 8,484,948	\$ 1,514	\$ 8,486,462
ANOKA	28,367,148	7,406,272	8,683,707	18,126,444	5,220,860	0	67,804,431	5,419,210	73,223,641
BECKER	6,771,871	496,519	1,556,303	3,970,501	136,902	94,776	13,026,872	518,444	13,545,316
BELTRAMI	6,562,660	632,618	1,636,715	4,398,241	100,425	0	13,330,659	1,586,082	14,916,741
BENTON	6,939,552	2,129,416	1,173,737	2,444,449	0	0	12,687,154	303,480	12,990,634
BIG STONE	1,105,847	0	521,186	367,696	36,969	90,805	2,122,503	72,426	2,194,929
BLUE EARTH	5,524,235	1,696,285	3,896,081	3,757,819	376,927	2,996,479	18,247,826	1,202,994	19,450,820
BROWN	4,239,336	286,757	825,037	2,150,103	0	0	7,501,233	628,641	8,129,874
CARLTON	7,161,703	657,126	2,065,614	2,848,532	76,809	0	12,809,784	382,850	13,192,634
CARVER	16,853,484	1,265,538	2,905,412	6,717,687	0	0	27,742,121	1,058,975	28,801,096
CASS	5,861,631	506,187	2,203,491	3,946,911	210,947	0	12,729,167	1,514,841	14,244,008
CHIPPEWA	2,258,154	0	768,855	1,442,478	140,733	0	4,610,220	188,085	4,798,305
CHISAGO	10,538,898	843,499	2,806,844	3,039,492	374,858	249,953	17,853,544	497,394	18,350,938
CLAY	8,456,587	476,275	2,344,179	5,414,620	195,211	0	16,886,872	2,846,459	19,733,331
CLEARWATER	2,641,878	0	663,132	601,831	48,144	0	3,954,985	433,569	4,388,554
COOK	1,947,727	388,700	980,115	571,661	79,160	151,458	4,118,821	22,768	4,141,589
COTTONWOOD	1,969,860	293,112	990,455	1,700,810	45,715	0	4,999,952	501,297	5,501,249
CROW WING	10,015,037	1,038,167	2,353,239	5,513,008	370,848	123,184	19,413,483	511,865	19,925,348
DAKOTA	27,115,505	0	7,989,204	34,005,857	7,378,352	9,377,363	88,277,583	0	88,277,583
DODGE	3,703,775	0	952,905	1,080,159	64,706	23,308	5,824,853	104,372	5,929,225
DOUGLAS	5,499,932	1,129,090	2,570,620	3,598,471	600,243	0	13,398,356	963,371	14,361,727
FARIBAULT	2,575,603	432,448	945,564	1,112,006	157,694	0	5,223,315	819,714	6,043,029
FILLMORE	3,380,338	0	1,001,126	897,009	122,779	0	5,401,252	0	5,401,252
FREEBORN	2,702,099	2,498,183	1,274,701	3,502,238	206,935	885,060	11,069,216	1,033,048	12,102,264
GOODHUE	12,916,512	3,508,326	3,028,855	2,562,592	274,780	0	22,291,065	17,408	22,308,473
GRANT	1,453,066	0	535,994	700,488	38,016	0	2,727,564	157,527	2,885,091
HENNEPIN	192,658,157	33,265,400	0	167,442,994	31,684,957	17,031,442	442,082,950	0	442,082,950
HOUSTON	3,251,269	0	901,243	970,623	47,368	0	5,170,503	0	5,170,503
HUBBARD	3,328,470	0	1,858,641	1,544,488	123,247	0	6,854,846	1,590,211	8,445,057
ISANTI	5,585,175	841,440	1,069,199	3,027,462	230,744	12,538	10,766,558	9,840	10,776,398



**TABLE 34**  
**COUNTY TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

<b>COUNTY</b>	<b>GENERAL REVENUE</b>	<b>INDEBT-EDNESS</b>	<b>ROAD AND BRIDGE</b>	<b>WELFARE</b>	<b>COUNTY AND/OR REGIONAL LIBRARY</b>	<b>MISCEL-LANEOUS</b>	<b>TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*</b>	<b>COUNTY SPECIAL ASSESSMENTS</b>	<b>TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*</b>
ITASCA	\$ 7,055,696	\$ 1,509,483	\$ 6,387,137	\$ 5,473,011	\$ 276,391	\$ 0	\$ 20,701,718	\$ 875,548	\$ 21,577,266
JACKSON	3,321,447	436,113	521,922	1,520,947	142,852	0	5,943,281	295,806	6,239,087
KANABEC	3,503,102	0	1,197,425	1,433,268	0	0	6,310,615	163,325	6,473,940
KANDIYOHI	10,479,683	1,328,330	2,111,148	4,625,052	193,681	205,942	18,943,836	2,307,757	21,251,593
KITTSOON	1,388,455	0	307,163	310,365	0	0	2,005,983	452,689	2,458,672
KOOCHICHING	1,420,162	0	471,919	1,132,569	0	0	3,024,650	281,816	3,306,466
LAC QUI PARLE	1,207,001	0	747,096	545,577	68,022	0	2,567,696	174,627	2,742,323
LAKE	2,344,945	253,514	817,998	1,310,966	66,943	0	4,794,366	0	4,794,366
LAKE OF WOODS	958,784	4,454	291,742	429,877	15,194	0	1,700,051	426,733	2,126,784
LE SUEUR	3,178,765	396,272	1,911,343	2,170,503	309,717	345,382	8,311,982	133,523	8,445,505
LINCOLN	1,415,469	157,873	741,314	677,554	22,994	0	3,015,204	167,078	3,182,282
LYON	3,816,923	190,851	1,551,385	1,930,123	194,653	0	7,683,935	521,397	8,205,332
MCLEOD	6,343,759	1,614,529	1,558,213	2,522,895	129,375	0	12,168,771	39,205	12,207,976
MAHNOMEN	1,514,149	105,514	356,410	762,423	21,790	0	2,760,286	198,247	2,958,533
MARSHALL	1,909,110	104,889	586,637	565,107	0	0	3,165,743	502,423	3,668,166
MARTIN	3,476,285	177,614	1,086,792	1,450,914	480,823	218,774	6,891,202	1,154,171	8,045,373
MEEKER	3,631,086	757,603	763,045	1,636,099	109,607	0	6,897,440	51,758	6,949,198
MILLE LACS	5,633,954	541,661	596,263	2,758,000	158,784	0	9,688,662	243,376	9,932,038
MORRISON	5,169,270	1,192,568	1,831,217	2,398,476	0	0	10,591,531	21,901	10,613,432
MOWER	4,507,571	0	1,304,039	2,075,014	181,112	0	8,067,736	425,011	8,492,747
MURRAY	2,209,325	0	611,482	773,427	42,446	0	3,636,680	820,558	4,457,238
NICOLLET	5,755,365	461,806	1,294,409	2,066,337	96,466	0	9,674,383	382,981	10,057,364
NOBLES	2,603,629	1,340,484	1,000,235	1,523,500	0	0	6,467,848	101,286	6,569,134
NORMAN	1,686,630	0	680,578	494,965	0	0	2,862,173	687,028	3,549,201
OLMSTED	25,022,129	0	8,687,212	14,340,584	724,486	0	48,774,411	0	48,774,411
OTTER TAIL	9,742,634	653,958	1,064,565	4,821,819	255,192	50,006	16,588,174	1,803,000	18,391,174
PENNINGTON	1,966,004	225,918	752,643	1,419,264	0	0	4,363,829	146,206	4,510,035
PINE	4,318,898	1,070,698	1,399,922	2,301,475	0	0	9,090,993	0	9,090,993
PIPESTONE	1,956,053	0	698,096	874,725	38,280	0	3,884,275	135,576	4,019,851
POLK	6,582,408	276,114	1,569,667	3,598,399	156,286	0	12,182,874	2,980,428	15,163,302

**TABLE 34**  
**COUNTY TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

<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>
POPE	\$ 2,107,128	\$ 340,551	\$ 662,592	\$ 807,633	\$ 63,634	\$ 0	\$ 3,981,538	\$ 295,710	\$ 4,277,248
RAMSEY	83,288,896	12,919,478	0	54,807,180	7,189,960	0	158,205,514	0	158,205,514
RED LAKE	800,662	0	299,747	191,700	0	0	1,292,109	15,670	1,307,779
REDWOOD	3,364,246	0	1,156,546	2,033,009	70,401	0	6,624,202	373,229	6,997,431
RENVILLE	4,002,603	663,200	761,685	1,850,686	79,354	0	7,357,528	785,731	8,143,259
RICE	6,257,848	668,307	1,706,568	2,992,111	378,981	0	12,003,815	410,727	12,414,542
ROCK	1,534,946	0	524,503	713,199	91,163	18,708	2,882,519	406,018	3,288,537
ROSEAU	2,156,346	0	470,528	744,224	0	0	3,371,098	755,867	4,126,965
ST LOUIS	34,028,463	5,372,303	14,351,985	19,817,435	437,878	0	74,008,064	1,093,100	75,101,164
SCOTT	15,001,518	3,330,216	4,868,607	4,006,785	1,247,162	115,607	28,569,895	191,645	28,761,540
SHERBURNE	14,544,019	1,507,969	3,979,414	4,518,957	927,685	0	25,478,044	392,048	25,870,092
SIBLEY	3,469,434	1,103,150	416,455	1,394,157	0	0	6,383,196	622,175	7,005,371
STEARNS	15,594,335	5,447,164	3,556,460	12,657,013	1,450,939	0	38,705,911	385,146	39,091,057
STEELE	5,948,310	1,261,215	1,131,571	2,335,647	149,130	0	10,825,873	1,583,311	12,409,184
STEVENS	1,531,132	0	638,954	800,812	35,460	0	3,006,358	212,819	3,219,177
SWIFT	1,927,671	0	894,563	1,314,714	60,466	80,844	4,278,258	514,584	4,792,842
TODD	3,551,364	151,583	1,320,229	2,361,324	221,438	0	7,605,938	305,705	7,911,643
TRAVERSE	1,166,154	163,261	406,850	499,515	0	15,255	2,251,035	148,209	2,399,244
WABASHA	4,230,713	0	781,129	1,424,271	0	0	6,436,113	0	6,436,113
WADENA	2,907,189	0	609,344	1,115,490	34,319	0	4,666,342	312,625	4,978,967
WASECA	3,861,624	513,074	960,229	1,144,266	181,418	0	6,660,611	291,533	6,952,144
WASHINGTON	29,168,914	6,854,461	3,790,049	10,316,362	3,723,655	0	53,853,441	227,541	54,080,982
WATONWAN	2,429,476	273,433	468,472	1,364,463	382,553	0	4,918,397	209,536	5,127,933
WILKIN	1,600,654	0	768,826	714,476	0	0	3,083,956	183,466	3,267,422
WINONA	6,885,061	1,031,197	1,969,051	2,582,114	280,184	0	12,747,607	216,112	12,963,719
WRIGHT	15,110,793	1,814,404	2,752,930	5,158,205	0	48,716	24,885,048	1,453,579	26,338,627
YELLOW MED	2,676,398	232,626	1,281,150	1,291,427	42,872	0	5,524,473	123,205	5,647,678
STATEWIDE TOTALS	\$ 799,833,847	\$ 116,605,931	\$ 153,135,237	\$ 495,955,744	\$ 69,208,245	\$ 32,135,600	\$ 1,669,779,847	\$ 49,389,130	\$ 1,719,168,977

\* Includes market value based levies of \$2,411,302 in Dakota County, \$176,820 in Kanabec County, and \$317,121 in Pipestone County.

**TABLE 35  
CITY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2003<sup>1</sup>**

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		
AITKIN	\$ 451,380	\$ 8,820	\$ 204,276	\$ 0	\$ 664,476	\$ 12,997	\$ 677,473	\$ 39,818	\$ 717,291
ANOKA	56,136,642	4,654,185	0	290,607	61,081,434	442,667	61,524,101	6,497,482	68,021,583
BECKER	934,627	215,999	2,200	887,406	2,040,232	0	2,040,232	562,748	2,602,980
BELTRAMI	976,576	622,125	21,075	0	1,619,776	0	1,619,776	1,089,301	2,709,077
BENTON	2,926,673	1,057,939	29,548	92,948	4,107,108	0	4,107,108	1,160,818	5,267,926
BIG STONE	481,895	212,270	11,754	0	705,919	0	705,919	161,213	867,132
BLUE EARTH	5,765,919	2,700,996	0	11,495	8,478,410	0	8,478,410	2,716,489	11,194,899
BROWN	2,268,687	2,728,490	25,579	0	5,022,756	0	5,022,756	922,336	5,945,092
CARLTON	2,334,234	407,581	0	600,365	3,342,180	0	3,342,180	107,972	3,450,152
CARVER	14,332,527	1,785,750	0	0	16,118,277	1,191,354	17,309,631	3,321,788	20,631,419
CASS	2,411,695	144,132	93,697	0	2,649,524	0	2,649,524	138,572	2,788,096
CHIPPEWA	1,419,075	810,958	0	0	2,230,033	40,209	2,270,242	296,469	2,566,711
CHISAGO	4,683,163	1,205,741	26,559	297,351	6,212,814	100,112	6,312,926	876,575	7,189,501
CLAY	4,442,952	1,387,145	0	0	5,830,097	0	5,830,097	1,018,498	6,848,595
CLEARWATER	480,570	82,899	2,000	0	565,469	0	565,469	58,829	624,298
COOK	439,949	140,113	0	0	580,062	0	580,062	40,674	620,736
COTTONWOOD	1,155,202	250,531	89,447	0	1,495,180	0	1,495,180	221,516	1,716,696
CROW WING	10,025,242	1,402,758	131,997	330,867	11,890,864	0	11,890,864	1,991,502	13,882,366
DAKOTA	84,783,863	10,739,377	0	786,617	96,309,857	1,978,074	98,287,931	11,146,928	109,434,859
DODGE	2,316,923	419,328	0	78,417	2,814,668	0	2,814,668	371,124	3,185,792
DOUGLAS	2,373,211	398,656	10,329	0	2,782,196	129,446	2,911,642	567,060	3,478,702
FARIBAULT	1,590,189	638,499	0	97,576	2,326,264	0	2,326,264	274,940	2,601,204
FILLMORE	2,390,778	884,336	0	54,479	3,329,593	20,238	3,349,831	365,531	3,715,362
FREEBORN	2,339,870	158,687	0	20,109	2,518,666	0	2,518,666	771,834	3,290,500
GOODHUE	14,066,670	1,515,855	0	0	15,582,525	0	15,582,525	2,219,961	17,802,486
GRANT	664,391	241,900	0	56,577	962,868	0	962,868	279,425	1,242,293
HENNEPIN	325,091,977	44,002,026	0	158,173	369,252,176	5,919,497	375,171,673	34,325,256	409,496,929
HOUSTON	1,854,282	678,048	0	0	2,532,330	0	2,532,330	348,698	2,881,028
HUBBARD	691,176	360,087	25,356	0	1,076,619	0	1,076,619	360,730	1,437,349
ISANTI	3,592,719	1,158,683	0	0	4,751,402	0	4,751,402	623,776	5,375,178

**TABLE 35  
CITY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2003 <sup>1</sup>**

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS						TOTAL CITY LEVY	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			
ITASCA	\$ 7,005,589	\$ 774,335	\$ 51,512	\$ 101,498	\$ 7,932,934	\$ 0	\$ 7,932,934	\$ 640,111	\$ 8,573,045
JACKSON	749,979	170,347	50,881	250,260	1,221,467	0	1,221,467	91,614	1,313,081
KANABEC	240,511	176,368	0	2,685	419,564	0	419,564	25,448	445,012
KANDIYOHI	2,649,201	501,406	167,384	20,001	3,337,992	0	3,337,992	792,052	4,130,044
KITTSON	334,209	190,000	0	0	524,209	0	524,209	160,349	684,558
KOOCHICHING	1,615,814	13,501	0	156,153	1,785,468	0	1,785,468	34,743	1,820,211
LAC QUI PARLE	777,640	23,677	107,554	0	908,871	0	908,871	115,585	1,024,456
LAKE	1,010,005	261,074	0	144,263	1,415,342	0	1,415,342	29,151	1,444,493
LAKE OF WOOD	124,546	0	0	0	124,546	0	124,546	5,342	129,888
LE SUEUR	2,081,188	854,364	0	707,197	3,642,749	199,612	3,842,361	911,715	4,754,076
LINCOLN	592,757	46,001	0	0	638,758	0	638,758	7,454	646,212
LYON	2,797,907	594,531	0	929,523	4,321,961	0	4,321,961	448,612	4,770,573
MCLEOD	5,432,349	2,027,232	0	0	7,459,581	0	7,459,581	1,153,318	8,612,899
MAHNOMEN	199,802	151,002	832	0	351,636	0	351,636	106,701	458,337
MARSHALL	641,728	0	0	62,777	704,505	0	704,505	152,122	856,627
MARTIN	1,046,540	1,215,958	0	325,349	2,587,847	0	2,587,847	544,005	3,131,852
MEEKER	1,725,056	418,305	0	0	2,143,361	0	2,143,361	364,136	2,507,497
MILLE LACS	1,371,210	348,257	0	241,717	1,961,184	0	1,961,184	326,983	2,288,167
MORRISON	1,360,463	1,067,148	82,033	145,979	2,655,623	60,003	2,715,626	594,638	3,310,264
MOWER	2,382,459	810,036	0	92,881	3,285,376	0	3,285,376	450,266	3,735,642
MURRAY	647,166	142,715	12,928	16,350	819,159	0	819,159	87,177	906,336
NICOLLET	2,888,817	1,326,021	0	0	4,214,838	0	4,214,838	707,869	4,922,707
NOBLES	1,990,476	632,069	0	87,824	2,710,369	0	2,710,369	326,898	3,037,267
NORMAN	662,072	141,753	0	0	803,825	0	803,825	44,464	848,289
OLMSTED	23,197,828	4,513,233	0	0	27,711,061	18,457	27,729,518	760,573	28,490,091
OTTER TAIL	3,664,651	1,027,015	34,499	154,474	4,880,639	57,998	4,938,637	752,426	5,691,063
PENNINGTON	1,111,512	491,184	0	0	1,602,696	0	1,602,696	297,119	1,899,815
PINE	1,171,438	321,817	83,383	105,238	1,681,876	0	1,681,876	217,921	1,899,797
PIPESTONE	580,066	492,158	97,127	0	1,169,351	0	1,169,351	124,194	1,293,545
POLK	3,904,906	452,521	8,582	0	4,366,009	0	4,366,009	1,457,357	5,823,366

**TABLE 35  
CITY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2003 <sup>1</sup>**

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS						TOTAL CITY LEVY	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			
POPE	\$ 1,033,542	\$ 104,734	\$ 9,000	\$ 51,611	\$ 1,198,887	\$ 0	\$ 1,198,887	\$ 215,077	\$ 1,413,964
RAMSEY	71,515,410	19,277,304	3,436,758	1,151,887	95,381,359	1,207,318	96,588,677	27,693,280	124,281,957
RED LAKE	388,279	159,000	0	0	547,279	0	547,279	48,380	595,659
REDWOOD	2,159,838	480,568	0	0	2,640,406	0	2,640,406	149,055	2,789,461
RENVILLE	1,875,286	1,048,377	0	124,010	3,047,673	0	3,047,673	284,789	3,332,462
RICE	4,314,405	1,876,156	155,383	0	6,345,944	103,021	6,448,965	822,113	7,271,078
ROCK	486,030	246,293	40,787	0	773,110	0	773,110	187,539	960,649
ROSEAU	1,045,477	466,163	0	0	1,511,640	0	1,511,640	424,308	1,935,948
ST LOUIS	17,439,086	6,736,392	106,163	983,708	25,265,349	86,480	25,351,829	1,507,829	26,859,658
SCOTT	19,730,647	3,831,998	0	55,639	23,618,284	1,468,270	25,086,554	3,394,082	28,480,636
SHERBURNE	8,903,077	3,421,800	0	1,556,494	13,881,371	180,695	14,062,066	2,434,645	16,496,711
SIBLEY	1,235,670	776,894	0	0	2,012,564	0	2,012,564	318,384	2,330,948
STEARNS	17,678,723	3,861,468	413,491	551,269	22,504,951	0	22,504,951	7,288,487	29,793,438
STEELE	4,506,259	1,464,770	0	0	5,971,029	0	5,971,029	239,652	6,210,681
STEVENS	745,297	329,078	2,210	4,785	1,081,370	64,702	1,146,072	187,419	1,333,491
SWIFT	462,260	549,836	96,924	212,897	1,321,917	14,939	1,336,856	19,057	1,355,913
TODD	581,484	461,253	96,842	62,850	1,202,429	12,080	1,214,509	184,160	1,398,669
TRAVERSE	224,041	69,205	25,000	271,984	590,230	0	590,230	55,746	645,976
WABASHA	1,869,432	618,709	49,825	0	2,537,966	45,357	2,583,323	156,929	2,740,252
WADENA	680,550	527,236	29,463	42,785	1,280,034	0	1,280,034	271,582	1,551,616
WASECA	2,363,342	210,513	0	183	2,574,038	0	2,574,038	238,652	2,812,690
WASHINGTON	45,643,540	5,679,440	360,733	0	51,683,713	1,078,519	52,762,232	8,674,688	61,436,920
WATONWAN	772,507	311,374	0	0	1,083,881	0	1,083,881	69,844	1,153,725
WILKIN	314,484	173,689	0	7,006	495,179	0	495,179	206,774	701,953
WINONA	5,176,410	497,137	41,676	33,996	5,749,219	0	5,749,219	691,871	6,441,090
WRIGHT	16,107,250	2,952,920	189,074	0	19,249,244	254,518	19,503,762	4,293,132	23,796,894
YELLOW MEDICINE	719,063	588,349	0	0	1,307,412	83,395	1,390,807	110,423	1,501,230
STATEWIDE TOTAL	\$ 855,352,331	\$ 156,918,598	\$ 6,423,861	\$ 12,418,260	\$ 1,031,113,050	\$ 14,769,958	\$ 1,045,883,008	\$ 144,776,103	\$ 1,190,659,111

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

**TABLE 36**  
**TOWN TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003 <sup>1</sup>**

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENT</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
AITKIN	\$ 0	\$ 885,960	\$ 0	\$ 1,243,506	\$ 0	\$ 2,129,466	\$ 22,783	\$ 2,152,249
ANOKA	0	2,304,630	0	0	12,080	2,316,710	66,107	2,382,817
BECKER	0	692,787	0	1,656,959	340,129	2,689,875	159,307	2,849,182
BELTRAMI	0	773,710	0	1,035,503	0	1,809,213	31,310	1,840,523
BENTON	0	428,744	0	658,499	0	1,087,243	2,559	1,089,802
BIG STONE	0	100,346	0	258,299	0	358,645	0	358,645
BLUE EARTH	0	355,808	21,995	1,518,536	150,345	2,046,684	148,650	2,195,334
BROWN	0	243,245	0	591,990	0	835,235	63,026	898,261
CARLTON	0	962,032	3,257	1,224,389	0	2,189,678	54,401	2,244,079
CARVER	0	733,136	0	731,997	0	1,465,133	370,027	1,835,160
CASS	0	1,276,080	13,999	2,351,066	0	3,641,145	80,108	3,721,253
CHIPPEWA	0	327,589	0	521,490	15,958	865,037	0	865,037
CHISAGO	0	1,567,051	0	1,847,354	24,998	3,439,403	176,199	3,615,602
CLAY	0	431,213	0	714,659	0	1,145,872	438,344	1,584,216
CLEARWATER	0	287,601	0	300,051	0	587,652	33,329	620,981
COOK	0	174,393	0	3,401	0	177,794	0	177,794
COTTONWOOD	0	460,360	0	377,982	0	838,342	5,648	843,990
CROW WING <sup>2</sup>	0	1,706,037	77,908	2,701,077	0	4,485,022	28,716	4,513,738
DAKOTA	0	834,706	48,147	1,347,788	265,660	2,496,301	91,414	2,587,715
DODGE	0	526,245	0	756,392	0	1,282,637	5,691	1,288,328
DOUGLAS	0	1,455,021	263,287	1,625,923	1,350	3,345,581	1,359,907	4,705,488
FARIBAULT	0	226,651	0	1,103,002	0	1,329,653	0	1,329,653
FILLMORE	0	576,041	1,868	1,454,152	152	2,032,213	0	2,032,213
FREEBORN	0	254,227	0	1,101,815	253,695	1,609,737	24,982	1,634,719
GOODHUE	0	758,503	0	2,081,823	0	2,840,326	2,207	2,842,533
GRANT	0	140,517	0	252,509	0	393,026	0	393,026
HENNEPIN	0	339,085	35,005	0	0	374,090	170,119	544,209
HOUSTON	376,976	238,490	0	999,733	0	1,615,199	208	1,615,407
HUBBARD	0	1,145,781	0	1,342,584	0	2,488,365	72,321	2,560,686
ISANTI	0	849,184	47,007	2,048,493	0	2,944,684	34,215	2,978,899

**TABLE 36**  
**TOWN TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003 <sup>1</sup>**

<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	\$ 1,914,417	\$ 5,000	\$ 1,662,390	\$ 3,490	\$ 3,585,297	\$ 0	\$ 3,585,297
JACKSON	0	55,256	0	940,127	9,455	1,004,838	32,088	1,036,926
KANABEC	0	265,988	0	450,067	158,090	874,145	1,237	875,382
KANDIYOHI	0	842,108	0	1,388,422	0	2,230,530	311,967	2,542,497
KITTSON	0	95,145	0	420,816	34,924	550,885	0	550,885
KOOCHICHING	0	60,286	0	0	0	60,286	0	60,286
LAC QUI PARLE	0	158,324	0	517,990	0	676,314	461	676,775
LAKE	0	191,761	4,853	371,893	97,692	666,199	70,692	736,891
LAKE OF WOOD	0	29,666	0	246,770	0	276,436	0	276,436
LE SUEUR	0	419,761	0	566,882	224,924	1,211,567	165,513	1,377,080
LINCOLN	141,432	0	0	368,429	0	509,861	0	509,861
LYON	0	146,600	0	493,906	0	640,506	214,742	855,248
MCLEOD	0	617,400	0	751,410	0	1,368,810	64,288	1,433,098
MAHNOMEN	0	149,125	0	229,419	0	378,544	500	379,044
MARSHALL	334,890	-3	0	794,335	44,259	1,173,481	87,858	1,261,339
MARTIN	0	0	0	1,194,878	0	1,194,878	0	1,194,878
MEEKER	354,974	333,218	165,005	1,304,612	30,993	2,188,802	138,782	2,327,584
MILLE LACS	0	364,573	0	733,039	213,222	1,310,834	10,632	1,321,466
MORRISON	0	704,485	0	1,638,056	0	2,342,541	17,955	2,360,496
MOWER	0	812,057	0	1,451,110	4,802	2,267,969	76,415	2,344,384
MURRAY	0	257,286	0	631,358	2,999	891,643	14,576	906,219
NICOLLET	458,627	162,095	0	533,654	0	1,154,376	30,772	1,185,148
NOBLES	0	168,105	0	839,529	4,489	1,012,123	3,540	1,015,663
NORMAN	0	106,724	0	431,521	0	538,245	0	538,245
OLMSTED	0	1,368,668	36,004	1,822,788	0	3,227,460	31,121	3,258,581
OTTER TAIL	0	1,432,552	0	3,523,436	30,000	4,985,988	273,850	5,259,838
PENNINGTON	0	200,616	0	212,060	0	412,676	18,914	431,590
PINE	521,526	317,713	0	1,181,076	35,000	2,055,315	246,870	2,302,185
PIPESTONE	0	116,975	0	287,482	0	404,457	863	405,320
POLK	0	839,001	0	1,603,004	0	2,442,005	12,433	2,454,438

**TABLE 36**  
**TOWN TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003 <sup>1</sup>**

<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	\$ 179,274	\$ 0	\$ 475,272	\$ 153,166	\$ 807,712	\$ 4,116	\$ 811,828
RAMSEY	0	1,781,956	58,933	0	0	1,840,889	727,198	2,568,087
RED LAKE	0	75,288	0	135,083	19,775	230,146	0	230,146
REDWOOD	0	0	0	1,152,446	0	1,152,446	14,941	1,167,387
RENVILLE	0	483,473	0	1,087,929	5,001	1,576,403	82,668	1,659,071
RICE	0	651,400	29,500	1,245,195	0	1,926,095	90,394	2,016,489
ROCK	0	163,801	0	524,737	0	688,538	340	688,878
ROSEAU	0	279,932	0	445,834	0	725,766	103,978	829,744
ST LOUIS	0	5,522,243	275,229	2,217,185	232,199	8,246,856	547,098	8,793,954
SCOTT	657,343	376,316	266,244	1,340,208	0	2,640,111	259,764	2,899,875
SHERBURNE	0	716,677	100,705	2,031,786	781,069	3,674,839	38,200	3,713,039
SIBLEY	0	420,255	208,365	809,043	0	1,437,663	22,951	1,460,614
STEARNS	0	2,048,331	63,753	4,290,176	58,042	6,460,302	77,220	6,537,522
STEELE	0	298,836	5,006	708,159	0	1,012,001	61	1,012,062
STEVENS	0	139,413	0	278,587	4,951	422,951	0	422,951
SWIFT	0	188,291	0	685,446	37,217	910,954	54	911,008
TODD	0	751,904	0	1,715,062	0	2,466,966	47,429	2,514,395
TRAVERSE	0	19,501	0	226,417	0	245,918	0	245,918
WABASHA	0	482,962	13,002	765,209	0	1,261,173	11,433	1,272,606
WADENA	0	259,613	0	283,336	0	542,949	0	542,949
WASECA	0	282,232	0	582,002	0	864,234	14,678	878,912
WASHINGTON	1,363,513	2	359,844	1,270,001	0	2,993,360	105,629	3,098,989
WATONWAN	0	191,238	0	451,022	0	642,260	6,776	649,036
WILKIN	0	84,572	0	288,495	0	373,067	0	373,067
WINONA	0	730,902	0	1,138,742	0	1,869,644	803	1,870,447
WRIGHT	883,386	775,066	0	3,864,594	0	5,523,046	755,423	6,278,469
YELLOW MEDICINE	0	210,798	0	699,727	0	910,525	0	910,525
STATEWIDE TOTAL	\$ 5,092,667	\$ 50,299,351	\$ 2,103,916	\$ 87,153,124	\$ 3,250,126	\$ 147,943,786	\$ 8,178,801	\$ 156,122,587

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



**TABLE 37**  
**SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003 <sup>1</sup>**

<b>COUNTY</b>	<b>GENERAL- NTC VOTER APPROVED</b>	<b>GENERAL- NTC OTHER</b>	<b>COMMUNITY SERVICE- OTHER</b>	<b>GENERAL DEBT SERVICE- VOTER APPROVED</b>	<b>GENERAL DEBT SERVICE- OTHER</b>	<b>TOTAL NTC BASED S.D. LEVY</b>	<b>TOTAL MARKET VALUE BASED S.D. LEVY</b>	<b>TOTAL S.D. LEVY</b>
AITKIN	\$ 229,748	\$ 279,509	\$ 81,251	\$ 1,160,136	\$ 677	\$ 1,751,322	\$ 1,889	1,753,211
ANOKA	516,613	15,666,576	3,371,941	28,614,672	62,986	48,232,788	28,134,720	76,367,508
BECKER	155	797,414	313,821	3,005,475	27,202	4,144,067	344,275	4,488,342
BELTRAMI	0	709,726	273,383	4,024,476	153,375	5,160,960	4,852	5,165,812
BENTON	0	1,157,597	341,169	5,280,884	35,039	6,814,690	65,729	6,880,419
BIG STONE	580	40,663	49,935	477,252	43,224	611,654	134,783	746,437
BLUE EARTH	26,413	1,522,818	560,762	3,200,152	96,543	5,406,688	2,800,806	8,207,494
BROWN	56	614,733	247,804	1,316,907	465	2,179,967	907,270	3,087,237
CARLTON	0	1,102,319	326,303	3,547,639	33,869	5,010,131	210,253	5,220,384
CARVER	538,656	2,963,456	1,038,259	12,262,888	3,644	16,806,902	6,053,377	22,860,279
CASS	0	2,247,042	469,742	3,236,949	50,791	6,004,524	302,000	6,306,524
CHIPPEWA	6,840	334,940	139,103	1,164,713	17,321	1,662,916	640,397	2,303,313
CHISAGO	0	3,138,296	582,231	6,087,399	82,959	9,890,885	1,827,876	11,718,761
CLAY	587	1,206,339	350,688	5,486,975	77,510	7,122,099	248,058	7,370,157
CLEARWATER	4,914	248,715	94,397	1,311,746	0	1,659,772	23,246	1,683,018
COOK	0	0	0	208,411	19,333	227,744	252,032	479,776
COTTONWOOD	0	481,313	132,740	798,494	0	1,412,546	616,126	2,028,672
CROW WING	1,250	2,866,020	686,036	8,509,720	23,027	12,086,053	562,176	12,648,229
DAKOTA	399,481	20,642,579	4,286,668	40,122,881	1,155,435	66,607,044	36,361,437	102,968,481
DODGE	0	827,176	155,413	1,617,864	19,328	2,619,781	14,020	2,633,801
DOUGLAS	0	767,550	417,318	2,486,203	21,584	3,692,655	172,764	3,865,419
FARIBAULT	536	895,355	165,953	298,993	28,701	1,389,538	150,016	1,539,554
FILLMORE	8,811	804,232	214,813	869,101	145,027	2,041,983	827,482	2,869,465
FREEBORN	0	893,994	319,005	3,369,537	88,112	4,670,648	1,381,729	6,052,377
GOODHUE	0	3,462,245	650,529	5,923,327	59,413	10,095,513	404,148	10,499,661
GRANT	891	224,339	78,898	510,368	49,746	864,241	198,050	1,062,291
HENNEPIN	8,546,888	66,061,108	16,610,434	85,958,789	60,310,033	237,487,252	126,940,124	364,427,376
HOUSTON	0	687,072	171,409	1,614,431	572	2,473,484	848,410	3,321,894
HUBBARD	0	718,121	283,900	3,657,136	196,803	4,855,961	28,732	4,884,693
ISANTI	0	2,599,581	342,376	3,228,442	28,951	6,199,350	85,569	6,284,919

**TABLE 37**  
**SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003 <sup>1</sup>**

<b>COUNTY</b>	<b>GENERAL- NTC VOTER APPROVED</b>	<b>GENERAL- NTC OTHER</b>	<b>COMMUNITY SERVICE- OTHER</b>	<b>GENERAL DEBT SERVICE- VOTER APPROVED</b>	<b>GENERAL DEBT SERVICE- OTHER</b>	<b>TOTAL NTC BASED S.D. LEVY</b>	<b>TOTAL MARKET VALUE BASED S.D. LEVY</b>	<b>TOTAL S.D. LEVY</b>
ITASCA	\$ 9,052	\$ 2,241,104	\$ 256	\$ 4,435,107	\$ 22	\$ 6,685,540	\$ 457,943	7,143,483
JACKSON	8	371,046	154,809	1,959,583	61,488	2,546,934	180,077	2,727,011
KANABEC	0	273,841	126,108	1,285,886	1,043	1,686,879	106,925	1,793,804
KANDIYOHI	17,352	659,804	451,626	4,631,938	360,857	6,121,576	2,117,450	8,239,026
KITTSON	10,661	811,505	60,020	145,174	36,780	1,064,140	685,569	1,749,709
KOOCHICHING	0	301,411	107,414	454,422	3,427	866,674	636,325	1,502,999
LAC QUI PARLE	6,612	232,411	90,059	272,906	10,025	612,012	238,855	850,867
LAKE	0	0	0	1,992,217	0	1,992,217	0	1,992,217
LAKE OF WOOD	0	323,512	41,120	807,209	43	1,171,884	33,244	1,205,128
LE SUEUR	4,431	1,189,312	293,146	2,107,400	40	3,594,329	576,986	4,171,315
LINCOLN	15,207	337,742	59,857	82,531	224	495,561	179,867	675,428
LYON	184,883	569,648	212,090	1,591,773	15,235	2,573,628	241,597	2,815,225
MCLEOD	0	646,009	330,099	2,040,637	196,541	3,213,286	1,284,163	4,497,449
MAHNOMEN	20	107,500	30,943	438,244	0	576,707	2,332	579,039
MARSHALL	14,544	705,681	99,872	191,454	27,342	1,038,893	292,589	1,331,482
MARTIN	4,392	2,165,227	235,914	568,361	20,467	2,994,360	323,561	3,317,921
MEEKER	11,856	898,887	252,650	2,194,087	69,527	3,427,006	467,906	3,894,912
MILLE LACS	0	180,052	197,567	2,311,108	172,939	2,861,666	4,266	2,865,932
MORRISON	0	1,454,301	336,606	2,230,595	55,043	4,076,545	165,307	4,241,852
MOWER	7,386	909,797	371,391	2,567,749	22,479	3,878,803	1,084,758	4,963,561
MURRAY	59	580,559	107,503	362,598	0	1,050,720	522,121	1,572,841
NICOLLET	0	819,242	328,435	1,763,011	1,286	2,911,975	1,490,292	4,402,267
NOBLES	0	832,553	183,729	1,891,769	0	2,908,051	719,910	3,627,961
NORMAN	4,924	492,738	81,379	333,283	76,629	988,953	251,891	1,240,844
OLMSTED	0	7,840,617	1,634,250	9,104,281	4,278,305	22,857,454	7,942,634	30,800,088
OTTER TAIL	2	1,646,190	617,946	4,106,752	111,114	6,482,004	1,445,177	7,927,181
PENNINGTON	0	494,598	73,673	1,017,718	110	1,586,099	95,220	1,681,319
PINE	0	715,072	233,125	2,271,068	109,532	3,328,797	1,106,595	4,435,392
PIPESTONE	410	399,718	89,313	1,131,738	0	1,621,178	318,649	1,939,827
POLK	34,172	1,015,788	273,799	2,027,557	318,931	3,670,248	422,048	4,092,296

**TABLE 37**  
**SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003 <sup>1</sup>**

<b>COUNTY</b>	<b>GENERAL- NTC VOTER APPROVED</b>	<b>GENERAL- NTC OTHER</b>	<b>COMMUNITY SERVICE- OTHER</b>	<b>GENERAL DEBT SERVICE- VOTER APPROVED</b>	<b>GENERAL DEBT SERVICE- OTHER</b>	<b>TOTAL NTC BASED S.D. LEVY</b>	<b>TOTAL MARKET VALUE BASED S.D. LEVY</b>	<b>TOTAL S.D. LEVY</b>
POPE	\$ 2,886	\$ 221,911	\$ 131,673	\$ 1,013,217	\$ 2,656	\$ 1,372,342	\$ 83,458	1,455,800
RAMSEY	0	31,744,581	6,498,230	16,624,149	23,755,807	78,622,767	34,522,519	113,145,286
RED LAKE	0	109,288	67,658	167,239	3,037	347,222	131,053	478,275
REDWOOD	1,748	439,751	159,030	1,687,616	554	2,288,700	216,058	2,504,758
RENVILLE	211	452,574	222,896	607,125	777	1,283,583	429,018	1,712,601
RICE	3,169	1,892,806	675,829	7,737,681	33,161	10,342,647	369,203	10,711,850
ROCK	4,941	454,394	104,261	1,243,304	0	1,806,900	284,230	2,091,130
ROSEAU	0	673,475	129,373	1,762,627	269	2,565,743	278,502	2,844,245
ST LOUIS	0	6,579,389	891,162	5,878,659	631,512	13,980,723	1,370,937	15,351,660
SCOTT	0	2,888,299	1,279,476	15,769,622	51,692	19,989,088	10,389,055	30,378,143
SHERBURNE	0	3,913,773	884,029	12,804,213	374,620	17,976,634	3,331,326	21,307,960
SIBLEY	0	488,306	185,402	354,114	15,880	1,043,701	336,468	1,380,169
STEARNS	0	6,738,106	1,404,121	10,706,169	487,045	19,335,441	2,162,423	21,497,864
STEELE	585	800,761	350,780	4,511,810	26	5,663,962	2,971,966	8,635,928
STEVENS	2,222	185,788	101,688	1,261,183	5,425	1,556,306	320,431	1,876,737
SWIFT	0	250,697	117,510	738,675	8,386	1,115,268	281,776	1,397,044
TODD	109	732,154	258,404	1,971,584	33,649	2,995,900	148,686	3,144,586
TRAVERSE	17,959	358,040	53,512	71,794	178,094	679,399	133,111	812,510
WABASHA	0	811,691	236,478	1,609,593	148,940	2,806,702	297,038	3,103,740
WADENA	0	246,697	91,711	347,207	512,884	1,198,498	36,103	1,234,601
WASECA	2,087	400,825	201,918	2,194,209	25,711	2,824,750	114,066	2,938,816
WASHINGTON	686,137	15,434,318	3,070,605	25,420,179	4,382,704	48,993,943	28,372,219	77,366,162
WATONWAN	1,450	538,195	137,339	365,084	11,958	1,054,026	397,139	1,451,165
WILKIN	2,569	234,075	75,780	366,058	25,209	703,691	30,961	734,652
WINONA	0	942,400	525,133	2,655,181	553,389	4,676,103	1,682,351	6,358,454
WRIGHT	0	4,880,110	1,251,023	15,215,749	189,012	21,535,894	4,275,835	25,811,729
YELLOW MEDICINE	62,799	472,663	117,894	552,675	93,136	1,299,166	225,549	1,524,715
STATEWIDE TOTAL \$	11,397,261 \$	246,061,765 \$	59,053,893 \$	429,306,830 \$	100,306,628 \$	846,126,376 \$	327,128,084 \$	1,173,254,460

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

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>AITKIN</u></b>				<b><u>BECKER</u></b>			
HILL CITY TIF	0	9,147	9,147	BUFFALO-RED RIVER WTRSHED	19,576	0	19,576
ARROWHEAD REG DEV COMM	28,735	0	28,735	CORMORANT WATERSHED	62,468	0	62,468
NW CARLTON CO AMBULANCE	415	0	415	PELICAN WATERSHED	176,238	0	176,238
AITKIN COUNTY HRA TIF	0	140,491	140,491	WILD RICE WATERSHED DIST	57,525	0	57,525
MCGREGOR TIF	0	25,866	25,866	DETROIT LAKES HRA	56,837	0	56,837
	<u>29,150</u>	<u>175,504</u>	<u>204,654</u>	FRAZEE TIF	0	15,571	15,571
				BECKER COUNTY EDA	263,181	0	263,181
				DETROIT LAKES TIF	0	<u>368,763</u>	<u>368,763</u>
					<u>635,825</u>	<u>384,334</u>	<u>1,020,159</u>
<b><u>ANOKA</u></b>				<b><u>BELTRAMI</u></b>			
COON CREEK WATERSHED DIST	241,831	0	241,831	RED LAKE WATERSHED DIST	93,884	0	93,884
RICE CREEK WATERSHED DIST	397,027	0	397,027	ROSEAU RIVER WATERSHED	219	0	219
RAMSEY CITY HRA	70,527	0	70,527	HEADWATERS REG DEV COMM	75,542	0	75,542
ANOKA HRA	109,892	0	109,892	BELTRAMI COUNTY HRA TIF	0	36,981	36,981
COLUMBIA HGTS HRA	88,110	0	88,110	BEMIDJI TIF	0	384,312	384,312
COON RAPIDS HRA	421,772	0	421,772	BLACKDUCK TIF	0	<u>9,766</u>	<u>9,766</u>
FRIDLEY HRA	231,145	0	231,145		<u>169,645</u>	<u>431,059</u>	<u>600,704</u>
ANOKA COUNTY HRA	578,624	0	578,624	<b><u>BENTON</u></b>			
NORTH SUBURBAN HOSPITAL	631,453	0	631,453	ST CLOUD HRA	31,125	0	31,125
OAK GROVE CITY TIF	0	2,231	2,231	BENTON CO. TIF	0	8,947	8,947
ST FRANCIS CITY TIF	0	31,059	31,059	ST CLOUD METRO TRANSIT	142,610	0	142,610
ANOKA REGIONAL RAILROAD	2,438,095	0	2,438,095	FOLEY TIF	0	142,106	142,106
METRO COUNCIL	1,795,839	713,028	2,508,867	SARTELL TIF	0	68,996	68,996
METRO MOSQUITO CONTROL	974,884	0	974,884	ST CLOUD TIF	0	139,202	139,202
REG TRANSIT BOARD DIST	0	2,069,844	2,069,844	SAUK RAPIDS TIF	0	1,503,145	1,503,145
BLAINE TIF	0	2,065,249	2,065,249	RICE TIF	0	<u>35,598</u>	<u>35,598</u>
HILL TOP TIF	0	22,435	22,435		<u>173,735</u>	<u>1,897,994</u>	<u>2,071,729</u>
CIRCLE PINES TIF	0	75,172	75,172	<b><u>BIG STONE</u></b>			
COON RAPIDS TIF	0	2,179,410	2,179,410	BOIS DE SIOUX WATERSHED	36,033	0	36,033
ANOKA TIF	0	2,030,057	2,030,057	UPPER MN RIVER WATERSHED	106,804	0	106,804
COLUMBIA HEIGHTS TIF	0	882,319	882,319	UPPER MINN VALLEY RDC	20,716	0	20,716
FRIDLEY TIF	0	3,745,279	3,745,279		<u>163,553</u>	<u>0</u>	<u>163,553</u>
RAMSEY TIF	0	2,538,170	2,538,170				
SPRING LAKE PARK TIF	0	214,789	214,789				
ANDOVER TIF	0	1,225,967	1,225,967				
LINO LAKES TIF	0	834,161	834,161				
CENTERVILLE TIF	0	40,478	40,478				
LEXINGTON TIF	0	56,500	56,500				
	<u>7,979,199</u>	<u>18,726,148</u>	<u>26,705,347</u>				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<b><u>BLUE EARTH</u></b>				<b><u>CARVER(continued)</u></b>			
REGION 9 REG DEV COMM	94,107	0	94,107	RILEY-PURGATORY WATERSHED	214,211	0	214,211
GOOD THUNDER TIF	0	8,826	8,826	CARVER CO HRA	805,640	0	805,640
LAKE CRYSTAL TIF	0	98,044	98,044	NORWOOD-YG AMERICA TIF	0	21,215	21,215
MADISON LAKE TIF	0	47,063	47,063	METRO COUNCIL	542,489	215,638	758,127
MANKATO TIF	0	1,296,275	1,296,275	METRO MOSQUITO CONTROL	203,837	0	203,837
MAPLETON TIF	0	4,313	4,313	REG TRANSIT BOARD DIST	0	463,187	463,187
VERNON CENTER TIF	0	455	455	CARVER CO RAILROAD AUTH	502,285	0	502,285
CO ECON DEV DIST TIF	0	24,542	24,542	BEVENS CREEK WATER MGMT	39,221	0	39,221
EAGLE LAKE TIF	0	5,629	5,629	CARVER CREEK WATER MGMT	55,290	0	55,290
AMBOY TIF	0	1,490	1,490	CROWRIVER WATER MGMT AREA	33,597	0	33,597
ST CLAIR TIF	0	146,586	146,586	E CHASKA CREEK WATER MGMT	25,845	0	25,845
	94,107	1,633,223	1,727,330	W CHASKA CREEK WATER MGMT	5,982	0	5,982
				PIONEER SARAH CK WATER MT	3,645	0	3,645
				CHANHASSEN TIF	0	5,244,006	5,244,006
<b><u>BROWN</u></b>				CHASKA TIF	0	3,716,637	3,716,637
BROWN COUNTY HRA	6,756	0	6,756	WACONIA TIF	0	166,375	166,375
REGION 9 REG DEV COMM	39,820	0	39,820	WATERTOWN TIF	0	82,153	82,153
COMFREY TIF	0	6,843	6,843	CARVER TIF	0	9,898	9,898
NEW ULM EDA	74,592	0	74,592	VICTORIA TIF	0	39,929	39,929
HANSKA TIF	0	2,582	2,582		2,556,778	9,959,038	12,515,816
SLEEPY EYE TIF	0	38,452	38,452	<b><u>CASS</u></b>			
SPRINGFIELD TIF	0	48,154	48,154	REGION 5 REG DEV COMM	54,459	0	54,459
NEW ULM TIF	0	563,917	563,917	CASS LAKE TIF	0	19,662	19,662
	121,168	659,948	781,116	PILLAGER TIF	0	39,025	39,025
				WALKER TIF	0	175,639	175,639
				PINE RIVER TIF	0	44,964	44,964
					54,459	279,290	333,749
<b><u>CARLTON</u></b>				<b><u>CHIPPEWA</u></b>			
ARROWHEAD REG DEV COMM	37,057	0	37,057	CHIPPEWA CO. HRA	28,781	0	28,781
MOOSE LAKE-WINDEMERE AREA	8,287	0	8,287	UPPER MINN VALLEY RDC	55,839	0	55,839
MOOSE LAKE FIRE PROTECTIO	107,405	34,997	142,402	CLARA CITY TIF	0	52,969	52,969
NW CARLTON CO AMBULANCE	11,585	0	11,585	MONTEVIDEO EDA	20,075	0	20,075
CLOQUET TIF	0	686,777	686,777	GRANITE FALLS TIF	0	811	811
MOOSE LAKE TIF	0	62,369	62,369				
	164,334	784,143	948,477				
<b><u>CARVER</u></b>							
BUFFALO CREEK WATERSHED	536	0	536				
LOWER MN RIVER WATERSHED	7,071	0	7,071				
MINNEHAHA CREEK WATERSHED	117,129	0	117,129				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>CHIPPEWA (CONT)</u></b>				<b><u>COOK (CONT)</u></b>			
MONTEVIDEO TIF	0	48,140	48,140	TOFTE-SCHROEDER SANITARY	0	59,937	59,937
MAYNARD TIF	0	38,149	38,149	ECONOMIC DEVELOPMENT AUTH	89,737	0	89,737
	104,695	140,069	244,764	COOK CO/GRAND MARAIS EDA	0	59,740	59,740
					406,481	119,677	526,158
<b><u>CHISAGO</u></b>				<b><u>COTTONWOOD</u></b>			
COMFORT LAKE WATERSHED	45,823	0	45,823	HERON LAKE WATERSHED DIST	3,887	0	3,887
CHISAGO COUNTY HRA	339,045	0	339,045	REGION 8 REG DEV COMM	50,479	0	50,479
EAST CENTRAL REG DEV COMM	72,653	0	72,653	COTTONWOOD CO EDA TIF	0	172,230	172,230
CHISAGO COUNTY HRA TIF	0	36,627	36,627	MOUNTAIN LAKE TIF	0	20,350	20,350
WYOMING CITY EDA	28,586	0	28,586	WINDOM TIF	0	168,250	168,250
RUSH CITY TIF	0	424,130	424,130		54,366	360,830	415,196
NORTH BRANCH TIF	0	276,030	276,030				
TAYLORS FALLS TIF	0	19,029	19,029	<b><u>CROW WING</u></b>			
CHISAGO CITY TIF	0	302,263	302,263	THIRTY LAKES WATERSHED	155,678	0	155,678
LINDSTROM TIF	0	47,914	47,914	BRAINERD HRA	62,065	0	62,065
WYOMING TIF	0	62,535	62,535	CROW WING COUNTY HRA	52,505	0	52,505
	486,107	1,168,528	1,654,635	PEQUOT LAKES HRA	19,418	0	19,418
				CUYUNA RANGE HOSP DIST	0	198,386	198,386
<b><u>CLAY</u></b>				REGION 5 REG DEV COMM	101,498	0	101,498
BUFFALO-RED RIVER WTRSHED	179,600	0	179,600	JENKINS CITY TIF	0	29,133	29,133
WILD RICE WATERSHED DIST	83,457	0	83,457	EMILY TIF	0	7,306	7,306
BARNESVILLE TIF	0	43,150	43,150	GARRISON/KATIO SANIT DIST	109,508	0	109,508
GLYNDON TIF	0	52,782	52,782	BAXTER TIF	0	180,319	180,319
HAWLEY TIF	0	6,218	6,218	BRAINERD TIF	0	197,687	197,687
MOORHEAD TIF	0	1,239,260	1,239,260	CROSS LAKE TIF	0	16,437	16,437
DILWORTH TIF	0	20,224	20,224	IRONTON TIF	0	35,279	35,279
	263,057	1,361,634	1,624,691	NISSWA TIF	0	194,876	194,876
				PEQUOT LAKES TIF	0	38,902	38,902
<b><u>CLEARWATER</u></b>				CROW WING HRA TIF	0	7,000	7,000
RED LAKE WATERSHED DIST	201,582	0	201,582	MANHATTAN BEACH TIF	0	17,383	17,383
WILD RICE WATERSHED DIST	19,383	0	19,383	DEERWOOD TIF	0	38,315	38,315
HEADWATERS REG DEV COMM	25,684	0	25,684	CROSBY TIF	0	22,371	22,371
	246,649	0	246,649	GARRISON TIF	0	24,606	24,606
				BREEZY POINT TIF	0	238,276	238,276
<b><u>COOK</u></b>					500,672	1,246,276	1,746,948
NORTH SHORE HOSPITAL DIST	299,196	0	299,196				
ARROWHEAD REG DEV COMM	17,548	0	17,548				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>DAKOTA</u></b>				<b><u>DOUGLAS</u></b>			
LOWER MN RIVER WATERSHED	29,386	0	29,386	SAUK RIVER WATERSHED	15,385	0	15,385
DAKOTA COUNTY HRA	4,257,431	0	4,257,431	ALEXANDRIA CITY HRA	17,013	0	17,013
HASTINGS HRA	125,682	0	125,682	DOUGLAS CO HRA	255,175	0	255,175
NORTHFIELD HRA	7,110	0	7,110		0	1,592	1,592
SOUTH ST PAUL HRA	101,560	0	101,560		0	752	752
DAKOTA CO CDA	0	33,575	33,575	ALEXANDRIA TIF	0	346,020	346,020
LILYDALE TIF	0	166,193	166,193	OSAKIS TIF	0	55,512	55,512
METRO COUNCIL	1,644,612	1,983,598	3,628,211	BRANDON TIF	0	35,073	35,073
METRO MOSQUITO CONTROL	1,400,966	0	1,400,966	EVANSVILLE TIF	0	47	47
REG TRANSIT BOARD DIST	0	3,344,671	3,344,671	DOUGLAS CO HRA TIF	0	8,739	8,739
DAKOTA COUNTY REGIONAL RR	167,218	0	167,218		287,573	447,735	735,308
BURNSVILLE EDA	548,982	0	548,982	<b><u>FARIBAULT</u></b>			
SCOTT-VERMILLION WATER MG	311,027	0	311,027	REGION 9 REG DEV COMM	27,425	0	27,425
FARMINGTON TIF	0	1,462,618	1,462,618	BLUE EARTH TIF	0	196,442	196,442
HASTINGS TIF	0	245,260	245,260	WELLS TIF	0	80,233	80,233
MENDOTA HEIGHTS TIF	0	1,075,388	1,075,388	WINNEBAGO TIF	0	19,514	19,514
ROSEMOUNT TIF	0	516,137	516,137	FROST TIF	0	8,091	8,091
SO ST PAUL TIF	0	1,341,439	1,341,439	KIESTER TIF	0	7,566	7,566
APPLE VALLEY TIF	0	1,666,390	1,666,390		27,425	311,846	339,271
BURNSVILLE TIF	0	3,457,965	3,457,965	<b><u>FILLMORE</u></b>			
INVER GROVE HEIGHTS TIF	0	2,612,730	2,612,730	FOUNTAIN TIF	0	29,513	29,513
DAKOTA COUNTY HRA TIF	0	697,337	697,337	CHATFIELD TIF	0	13,833	13,833
LAKEVILLE TIF	0	1,284,446	1,284,446	RUSHFORD TIF	0	118,271	118,271
EAGAN TIF	0	147,859	147,859	PRESTON TIF	0	119,945	119,945
	8,593,974	20,035,606	28,629,581	MABEL TIF	0	1,353	1,353
<b><u>DODGE</u></b>				SPRING VALLEY TIF	0	65,539	65,539
MANTORVILLE TIF	0	13,570	13,570	HARMONY TIF	0	104,841	104,841
DODGE CENTER TIF	0	201,184	201,184	WYKOFF TIF	0	9,139	9,139
HAYFIELD TIF	0	55,684	55,684	LANESBORO TIF	0	6,406	6,406
KASSON TIF	0	135,852	135,852		0	468,840	468,840
CLAREMONT TIF	0	95,390	95,390	<b><u>FREEBORN</u></b>			
	0	501,680	501,680	TURTLE CREEK WATERSHED	16,311	0	16,311
				FREEBORN CO. TIF	0	68,737	68,737

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>FREEBORN (continued)</u></b>				<b><u>HENNEPIN(continued)</u></b>			
ALBERT LEA TIF	0	328,229	328,229	BLOOMINGTON HRA	1,120,474	0	1,120,474
	16,311	396,966	413,277	BROOKLYN CENTER HRA	174,128	0	174,128
<b><u>GOODHUE</u></b>				CRYSTAL HRA	141,599	0	141,599
BEAR VALLEY WATERSHED	2,580	0	2,580	HOPKINS HRA	91,809	0	91,809
BELLE CREEK WATERSHED	5,855	0	5,855	MOUND HRA	78,156	0	78,156
RED WING HRA	131,032	35,070	166,102	MINNEAPOLIS HRA	900,923	0	900,923
SE MN MULTI COUNTY HRA	160,888	59,488	220,376	PLYMOUTH HRA	520,768	0	520,768
CANNON FALLS HOSP DIST	285,000	65,019	350,019	MAPLE GROVE HRA	137,389	0	137,389
SE MN MULTI CO HRA TIF	0	102,789	102,789	RICHFIELD HRA	225,274	0	225,274
WANAMINGO TIF	0	16,912	16,912	ST LOUIS PARK HRA	455,698	0	455,698
RED WING PORT AUTHORITY	180,061	0	180,061	ST ANTHONY HRA	32,764	0	32,764
KENYON TIF	0	80,598	80,598	ORONO TIF	0	3,458	3,458
PINE ISLAND TIF	0	190,092	190,092	METRO COUNCIL	9,452,885	3,752,427	13,205,313
CANNON FALLS TIF	0	357,358	357,358	METRO MOSQUITO CONTROL	5,090,015	0	5,090,015
RED WING TIF	0	769,064	769,064	REG TRANSIT BOARD DIST	0	15,357,911	15,357,911
ZUMBROTA TIF	0	183,883	183,883	HENN REG SUBURB PARK DIST	14,466,232	3,940,990	18,407,222
LAKE CITY TIF	0	13,511	13,511	HENN CO REG RAILRD AUTH	1,481,752	2,783,897	4,265,649
	765,416	1,873,784	2,639,200	PARK MUSEUM	6,842,999	0	6,842,999
<b><u>GRANT</u></b>				CHAMPLIN EDA	147,323	0	147,323
BOIS DE SIOUX WATERSHED	184,223	0	184,223	MPLS TEACHERS RETIRE FUND	1,950,209	0	1,950,209
GRANT COUNTY HRA	40,017	0	40,017	BROOKLYN PARK EDA	466,300	0	466,300
ASHBY TIF	0	1,646	1,646	ROBBINSDALE EDA	82,972	0	82,972
BARRETT TIF	0	18,812	18,812	MPLS COMM DEVEL AUTH	3,309,119	0	3,309,119
ELBOW LAKE TIF	0	10,927	10,927	BROOKLYN PARK TIF	0	9,263,491	9,263,491
HOFFMAN TIF	0	5,483	5,483	BLOOMINGTON HRA TIF	0	8,232,896	8,232,896
GRANT COUNTY HRA TIF	0	7,000	7,000	EDEN PRAIRIE TIF	0	1,221,768	1,221,768
	224,240	43,868	268,108	EDINA TIF	0	7,387,342	7,387,342
<b><u>HENNEPIN</u></b>				MAPLE PLAIN TIF	0	262,318	262,318
RICE CREEK WATERSHED DIST	11,335	0	11,335	PLYMOUTH TIF	0	547,064	547,064
NINE MILE CREEK WATERSHED	1,680,392	0	1,680,392	GOLDEN VALLEY TIF	0	4,469,397	4,469,397
LOWER MN RIVER WATERSHED	119,176	0	119,176	CRYSTAL TIF	0	1,510,819	1,510,819
MINNEHAHA CREEK WATERSHED	3,154,194	0	3,154,194	HOPKINS TIF	0	2,275,478	2,275,478
RILEY-PURGATORY WATERSHED	1,153,154	0	1,153,154	LONG LAKE TIF	0	251,989	251,989
MIDDLE MISSISSIPPI WATERS	3,336,853	0	3,336,853	MINNETONKA TIF	0	3,760,842	3,760,842
				MAPLE GROVE TIF	0	2,527,407	2,527,407
				RICHFIELD TIF	0	3,126,776	3,126,776
				NEW HOPE TIF	0	1,213,869	1,213,869



**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>HENNEPIN(continued)</u></b>				<b><u>ITASCA</u></b>			
ROBBINSDALE TIF	0	1,558,151	1,558,151	ITASCA CO. HRA	49,599	0	49,599
ST LOUIS PARK TIF	0	4,680,447	4,680,447	NORTH ITASCA HOSPITAL	339,137	144,923	484,060
ST ANTHONY TIF	0	432,819	432,819	ARROWHEAD REG DEV COMM	73,488	0	73,488
WAYZATA TIF	0	1,522,376	1,522,376	COLERAINE TIF	0	43,062	43,062
BROOKLYN CENTER TIF	0	3,924,902	3,924,902	COHASSET TIF	0	63,437	63,437
MINNEAPOLIS TIF	0	70,732,385	70,732,385	ITASCA CO REGIONAL RR	49,498	0	49,498
MOUND TIF	0	214,947	214,947	GRAND RAPIDS TIF	0	636,598	636,598
ROGERS TIF	0	3,114,896	3,114,896	LAPRAIRIE TIF	0	19,842	19,842
CHAMPLIN TIF	0	2,897,837	2,897,837	NASHWAUK TIF	0	2,499	2,499
OSSEO TIF	0	508,114	508,114		<u>511,722</u>	<u>910,361</u>	<u>1,422,083</u>
CORCORAN TIF	0	155,804	155,804	<b><u>JACKSON</u></b>			
SPRING PARK TIF	0	104,926	104,926	HERON LAKE WATERSHED DIST	96,837	0	96,837
DAYTON TIF	0	129,972	129,972	REGION 8 REG DEV COMM	28,694	27,884	56,578
	<u>56,623,892</u>	<u>161,867,715</u>	<u>218,491,608</u>	SHOREWOOD ACRES SANITARY	1,112	0	1,112
<b><u>HOUSTON</u></b>				JACKSON CO HRA TIF	0	8,676	8,676
CROOKED CREEK WATERSHED	15,043	0	15,043	LAKEFIELD TIF	<u>0</u>	<u>128,296</u>	<u>128,296</u>
SPRING GROVE TIF	0	10,253	10,253		<u>126,643</u>	<u>164,856</u>	<u>291,499</u>
LA CRESCENT TIF	0	54,087	54,087	<b><u>KANABEC</u></b>			
CALEDONIA TIF	0	56,457	56,457	EAST CENTRAL REG DEV COMM	17,582	0	17,582
HOUSTON TIF	0	26,638	26,638	MORA TIF	0	132,007	132,007
	<u>15,043</u>	<u>147,435</u>	<u>162,478</u>	OGILVIE TIF	<u>0</u>	<u>5,645</u>	<u>5,645</u>
<b><u>HUBBARD</u></b>					<u>17,582</u>	<u>137,652</u>	<u>155,234</u>
HEADWATERS REG DEV COMM	77,348	0	77,348	<b><u>KANDIYOHI</u></b>			
PARK RAPIDS TIF	0	206,231	206,231	BUFFALO CREEK WATERSHED	1,085	0	1,085
	<u>77,348</u>	<u>206,231</u>	<u>283,579</u>	NO FORK-CROW RIVER WTRSHD	12,099	0	12,099
<b><u>ISANTI</u></b>				WILLMAR HRA	89,192	0	89,192
EAST CENTRAL REG DEV COMM	45,865	0	45,865	KANDIYOHI COUNTY HRA	90,145	0	90,145
CAMBRIDGE TIF	0	345,762	345,762	REGION 6E REG DEV COMM	76,844	0	76,844
ISANTI TIF	0	25,841	25,841	SPICER TIF	0	289,240	289,240
BRAHAM TIF	0	36,772	36,772	NEW LONDON TIF	0	62,718	62,718
	<u>45,865</u>	<u>408,375</u>	<u>454,240</u>	WILLMAR TIF	<u>0</u>	<u>150,705</u>	<u>150,705</u>
					<u>269,365</u>	<u>502,663</u>	<u>772,028</u>

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>KITTSON</u></b>				<b><u>LE SUEUR</u></b>			
JOE RIVER WATERSHED DIST	42,172	0	42,172	REGION 9 REG DEV COMM	42,544	0	42,544
MIDDLE RVR-SNAKE RVR WS	12,696	0	12,696	LE CENTER TIF	0	65,057	65,057
ROSEAU RIVER WATERSHED	1,666	0	1,666	LE SUEUR TIF	0	274,879	274,879
TWO RIVERS WATERSHED DIST	226,251	0	226,251	WATERVILLE TIF	0	8,501	8,501
REGION 1 REG DEV COMM	19,896	0	19,896	MONTGOMERY TIF	0	132,543	132,543
HALLOCK TIF	0	14,791	14,791		42,544	480,980	523,524
	<u>302,681</u>	<u>14,791</u>	<u>317,472</u>				
<b><u>KOOCHICHING</u></b>				<b><u>LINCOLN</u></b>			
RED LAKE WATERSHED DIST	8,862	0	8,862	LAC QUI PARLE-YELLOW BANK	8,850	0	8,850
NORTH ITASCA HOSPITAL	10,875	4,647	15,522	YELLOW MEDICINE RIVER	33,880	0	33,880
ARROWHEAD REG DEV COMM	15,103	0	15,103	LINCOLN COUNTY HRA	15,348	12,413	27,761
INTERNATIONAL FALLS TIF	0	15,571	15,571	REGION 8 REG DEV COMM	14,039	0	14,039
	<u>34,840</u>	<u>20,218</u>	<u>55,058</u>	LK BENTON DEVPMT DIST TIF	0	5,153	5,153
					72,117	17,566	89,683
<b><u>LAC QUI PARLE</u></b>				<b><u>LYON</u></b>			
LAC QUI PARLE-YELLOW BANK	79,037	0	79,037	YELLOW MEDICINE RIVER	44,454	0	44,454
DAWSON AREA HOSPITAL	77,912	0	77,912	REGION 8 REG DEV COMM	44,764	43,489	88,252
UPPER MINN VALLEY RDC	33,297	0	33,297	COTTONWOOD TIF	0	20,123	20,123
DAWSON TIF	0	29,100	29,100	MARSHALL TIF	0	1,153,828	1,153,828
MADISON TIF	0	1	1		89,218	1,217,440	1,306,657
	<u>190,246</u>	<u>29,101</u>	<u>219,347</u>				
<b><u>LAKE</u></b>				<b><u>MCLEOD</u></b>			
ARROWHEAD REG DEV COMM	16,662	0	16,662	BUFFALO CREEK WATERSHED	53,768	0	53,768
KNIFE RIVER SAN SEWER DIS	35,986	0	35,986	HIGH ISLAND WATERSHED	15,447	0	15,447
ST LOUIS CO REGIONAL RR	50,976	0	50,976	HUTCHINSON HRA	78,000	0	78,000
EAST LAKE MED CLINIC DIST	39,301	0	39,301	REGION 6E REG DEV COMM	62,200	0	62,200
LAKE COUNTY HRA TIF	0	262,644	262,644	LESTER PRAIRIE TIF	0	28,437	28,437
TWO HARBORS TIF	0	72,674	72,674	GLENCOE TIF	0	266,192	266,192
	<u>142,925</u>	<u>335,318</u>	<u>478,243</u>	WINSTED TIF	0	93,103	93,103
				HUTCHINSON TIF	0	203,675	203,675
				PLATO TIF	0	19,118	19,118
					209,415	610,525	819,940
<b><u>LAKE OF WOODS</u></b>				<b><u>MAHNOMEN</u></b>			
ROSEAU RIVER WATERSHED	162	0	162	RED LAKE WATERSHED DIST	1,608	0	1,608
HEADWATERS REG DEV COMM	12,085	0	12,085	SANDHILL WATERSHED DIST	4,761	0	4,761
	<u>12,247</u>	<u>0</u>	<u>12,247</u>				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>MAHNOMEN (CONT)</u></b>				<b><u>MILLE LACS</u></b>			
WILD RICE WATERSHED DIST	132,103	0	132,103	EAST CENTRAL REG DEV COMM	28,794	0	28,794
HEADWATERS REG DEV COMM	11,973	0	11,973	GARRISON/KATHIO SANITARY	63,544	0	63,544
MAHNOMEN TIF	0	17,554	17,554	PRINCETON TIF	0	324,669	324,669
WAUBUN TIF	0	12,292	12,292	MILACA TIF	0	45,199	45,199
	<u>150,445</u>	<u>29,846</u>	<u>180,291</u>	MILLE LACS CO HRA TIF	0	55,428	55,428
				ISLE TIF	0	36,812	36,812
<b><u>MARSHALL</u></b>				ONAMIA TIF	0	54,981	54,981
MIDDLE RIVER-SNAKE RIVER	400,827	0	400,827	KATHIO TIF	<u>0</u>	<u>16,161</u>	<u>16,161</u>
RED LAKE WATERSHED DIST	40,198	0	40,198		92,338	533,250	625,588
ROSEAU RIVER WATERSHED	1,177	0	1,177	<b><u>MORRISON</u></b>			
TWO RIVERS WATERSHED DIST	4,673	0	4,673	SOUTH TWO RIVER WTRSHED	1,967	0	1,967
REGION 1 REG DEV COMM	27,790	0	27,790	MORRISON CO HRA	30,036	0	30,036
ARGYLE TIF	0	7,658	7,658	LITTLE FALLS HRA	36,502	0	36,502
WARREN TIF	0	16,421	16,421	REGION 5 REG DEV COMM	29,880	0	29,880
	<u>474,665</u>	<u>24,079</u>	<u>498,744</u>		0	40,926	40,926
				RURAL DEV FINANCE AUTH	65,052	0	65,052
<b><u>MARTIN</u></b>				MORRISON CO REGIONAL RR	25,056	0	25,056
SOUTH CENTRAL HRA	66,534	0	66,534	LITTLE FALLS TIF	0	630,977	630,977
REGION 9 REG DEV COMM	41,375	0	41,375	ROYALTON TIF	0	29,747	29,747
TRUMAN TIF	0	2,566	2,566	PIERZ TIF	0	37,149	37,149
FAIRMONT TIF	0	285,153	285,153	MOTLEY TIF	0	75,959	75,959
WELCOME TIF	0	23,095	23,095	SWANVILLE TIF	<u>0</u>	<u>4,281</u>	<u>4,281</u>
	<u>107,909</u>	<u>310,814</u>	<u>418,723</u>		188,493	819,039	1,007,532
				<b><u>MEEKER</u></b>			
NO FORK-CROW RIVER WTRSHD	19,688	0	19,688	TURTLE CREEK WATERSHED	34,720	0	34,720
CLEARWATER RIVER WTRSHED	19,631	0	19,631	AUSTIN HRA	114,199	0	114,199
SAUK RIVER WATERSHED	3,976	0	3,976	MOWER COUNTY HRA	150,738	0	150,738
REGION 6E REG DEV COMM	39,921	0	39,921	LEROY CITY TIF	0	574	574
COSMOS TIF	0	6,334	6,334	ELKTON TIF	0	1,706	1,706
LITCHFIELD TIF	0	166,762	166,762	ROSE CREEK TIF	0	929	929
WATKINS TIF	0	21,777	21,777	RACINE TIF	0	5,466	5,466
EDEN VALLEY TIF	0	2,688	2,688	AUSTIN TIF	0	358,151	358,151
	<u>83,216</u>	<u>197,561</u>	<u>280,777</u>	DEXTER TIF	0	9,366	9,366
				GRAND MEADOW TIF	0	22,960	22,960

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**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>MOWER (CONT)</u></b>				<b><u>OLMSTED</u></b>			
LYLE TIF	0	4,316	4,316	ROCHESTER TIF	0	3,924,912	3,924,912
MAPLEVIEW TIF	0	1,419	1,419	STEWARTVILLE TIF	0	286,443	286,443
	<u>299,657</u>	<u>404,887</u>	<u>704,544</u>	BYRON TIF	0	24,952	24,952
				CHATFIELD TIF	0	70,598	70,598
					<u>0</u>	<u>4,306,905</u>	<u>4,306,905</u>
<b><u>MURRAY</u></b>				<b><u>OTTER TAIL</u></b>			
HERON LAKE WATERSHED DIST	23,072	0	23,072	BUFFALO-RED RIVER WTRSHED	2,041	0	2,041
REGION 8 REG DEV COMM	21,628	21,059	42,687	PELICAN WATERSHED	257	0	257
SLAYTON TIF	0	37,817	37,817	BOIS DE SIOUX WATERSHED	25,686	0	25,686
	<u>44,700</u>	<u>58,876</u>	<u>103,576</u>	FERGUS FALLS HRA	79,607	0	79,607
				PERHAM HRA	10,446	0	10,446
				WADENA HRA	280	0	280
<b><u>NICOLLET</u></b>				PELICAN VALLEY HEALTH	78,580	68,252	146,832
SOUTH CENTRAL HRA	88,687	0	88,687	PERHAM HOSPITAL DIST	0	176,022	176,022
COURTLAND TIF	0	854	854	VERGAS TIF	0	8,952	8,952
REGION 9 REG DEV COMM	50,625	0	50,625	PARKERS PRAIRIE TIF	0	28,413	28,413
NORTH MANKATO TIF	0	70,500	70,500	BATTLE LAKE TIF	0	9,050	9,050
NICOLLET TIF	0	24,053	24,053	FERGUS FALLS TIF	0	465,892	465,892
LAFAYETTE TIF	0	8,909	8,909	PELICAN RAPIDS TIF	0	157,293	157,293
ST PETER TIF	0	210,522	210,522	PERHAM TIF	0	246,685	246,685
	<u>139,312</u>	<u>314,838</u>	<u>454,150</u>	HENNING TIF	0	6,890	6,890
				NEW YORK MILLS TIF	0	77,936	77,936
				OTTERTAIL TIF	0	12,597	12,597
					<u>196,897</u>	<u>1,257,982</u>	<u>1,454,879</u>
<b><u>NOBLES</u></b>				<b><u>PENNINGTON</u></b>			
KANARANZI-LITTLE ROCK WS	59,444	0	59,444	MIDDLE RIVER-SNAKE RIVER	6,062	0	6,062
HERON LAKE WATERSHED DIST	111,425	0	111,425	RED LAKE WATERSHED DIST	240,872	0	240,872
OKABENA-OCHEDEA WATERSHED	80,010	0	80,010	REGION 1 REG DEV COMM	19,709	0	19,709
WORTHINGTON HRA	50,088	0	50,088	THIEF RIVER FALLS TIF	0	38,056	38,056
REGION 8 REG DEV COMM	69,176	0	69,176		<u>266,643</u>	<u>38,056</u>	<u>304,699</u>
WORTHINGTON TIF	0	362,072	362,072				
ADRIAN TIF	0	4,262	4,262	<b><u>PINE</u></b>			
	<u>370,143</u>	<u>366,334</u>	<u>736,477</u>	NORTH PINE CO HOSPITAL	224,999	0	224,999
				EAST CENTRAL REG DEV COMM	37,543	0	37,543
				MOOSE LAKE-WINDEMERE AREA	23,696	0	23,696
<b><u>NORMAN</u></b>							
SANDHILL WATERSHED DIST	4,763	0	4,763				
WILD RICE WATERSHED DIST	250,781	0	250,781				
REGION 1 REG DEV COMM	16,607	0	16,607				
ADA TIF	0	5,847	5,847				
HALSTAD TIF	0	14,530	14,530				
	<u>272,151</u>	<u>20,377</u>	<u>292,528</u>				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<b><u>PINE (CONT)</u></b>				<b><u>RAMSEY(continued)</u></b>			
SANDSTONE TIF	0	5,296	5,296	RICE CREEK WATERSHED DIST	857,383	0	857,383
HINCKLEY TIF	0	218,164	218,164	VALLEY BRANCH WATERSHED	21,051	0	21,051
PINE CITY TIF	0	47,856	47,856	CAPITOL REGION WATERSHED	957,363	0	957,363
	286,238	271,316	557,554	MIDDLE MISSISSIPPI WATERS	14,942	0	14,942
				ST ANTHONY HRA	14,815	0	14,815
				ST PAUL HRA	667,428	0	667,428
<b><u>PIPESTONE</u></b>				NORTH SUBURBAN HOSPITAL	72,891	0	72,891
REGION 8 REG DEV COMM	17,235	16,744	33,979	RAMSEY REGIONAL RAILROAD	4,232,837	0	4,232,837
PIPESTONE TIF	0	164,300	164,300	METRO COUNCIL	2,791,807	1,738,863	4,530,670
EDGERTON TIF	0	20,776	20,776	METRO MOSQUITO CONTROL	1,762,930	0	1,762,930
	17,235	201,820	219,055	REG TRANSIT BOARD DIST	0	5,571,581	5,571,581
				ST PAUL PORT AUTHORITY	0	868,866	868,866
<b><u>POLK</u></b>				ST PAUL TIF	0	18,843,851	18,843,851
MIDDLE RIVER-SNAKE RIVER	83,729	0	83,729	NORTH ST PAUL TIF	0	244,232	244,232
RED LAKE WATERSHED DIST	605,960	0	605,960	FALCON HEIGHTS TIF	0	163,686	163,686
SANDHILL WATERSHED DIST	184,489	0	184,489	ROSEVILLE TIF	0	2,646,722	2,646,722
WILD RICE WATERSHED DIST	5,747	0	5,747	NEW BRIGHTON TIF	0	2,511,938	2,511,938
REGION 1 REG DEV COMM	63,784	0	63,784	WHITE BEAR LAKE TIF	0	929,395	929,395
HUNTSVILLE TIF	0	31,011	31,011	ST ANTHONY TIF	0	418,396	418,396
FISHER TIF	0	5,793	5,793	VADNAIS HEIGHTS TIF	0	1,477,352	1,477,352
POLK CO AMBULANCE DIST	58,772	0	58,772	MAPLEWOOD TIF	0	488,203	488,203
CROOKSTON TIF	0	368,709	368,709	LAUDERDALE TIF	0	134,297	134,297
EAST GRAND FORKS TIF	0	245,492	245,492	MOUNDSVIEW TIF	0	2,063,006	2,063,006
FOSSTON TIF	0	142,514	142,514	LITTLE CANADA TIF	0	317,890	317,890
	1,002,481	793,519	1,796,000	SHOREVIEW TIF	0	1,429,214	1,429,214
				ARDEN HILLS TIF	0	499,725	499,725
				WHITE BEAR TWP TIF	0	1,026,379	1,026,379
<b><u>POPE</u></b>					13,444,798	41,434,923	54,879,721
NO FORK-CROW RIVER WTRSHD	11,223	0	11,223	<b><u>RED LAKE</u></b>			
SAUK RIVER WATERSHED	2,980	0	2,980	RED LAKE WATERSHED DIST	95,664	0	95,664
GLACIAL RIDGE HOSPITAL	245,534	0	245,534	REGION 1 REG DEV COMM	7,714	0	7,714
WESTERN POPE CO HOSPITAL	308,501	0	308,501	BROOKS TIF	0	7,614	7,614
VILLARD AREA LKS SANITARY	74,999	0	74,999	RED LAKE FALLS TIF	0	19,267	19,267
STARBUCK TIF	0	22,143	22,143		103,378	26,881	130,259
GLENWOOD TIF	0	52,955	52,955				
	643,237	75,098	718,335				
<b><u>RAMSEY</u></b>							
RAMSEY-WASHINGTON METRO	2,051,351	61,327	2,112,678				



**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>ST LOUIS (CONT)</u></b>				<b><u>SHERBURNE (CONT)</u></b>			
JOINT EAST RANGE EDA TIF	0	73,173	73,173	ZIMMERMAN TIF	0	180,069	180,069
HERMANTOWN TIF	0	154,112	154,112		900,041	1,946,303	2,846,344
BIWABIK TIF	0	43,816	43,816				
	<u>3,234,762</u>	<u>7,297,173</u>	<u>10,531,935</u>	<b><u>SIBLEY</u></b>			
<b><u>SCOTT</u></b>				BUFFALO CREEK WATERSHED	2,051	0	2,051
PRIOR LAKE-SPRING LAKE WS	584,168	0	584,168	HIGH ISLAND WATERSHED	57,258	0	57,258
LOWER MN RIVER WATERSHED	78,149	0	78,149	SOUTH CENTRAL HRA	103,075	0	103,075
SCOTT COUNTY HRA	1,054,121	0	1,054,121	REGION 9 REG DEV COMM	26,497	0	26,497
REGION 9 REG DEV COMM	4,755	0	4,755	GAYLORD TIF	0	188,209	188,209
CEDAR LK WATER & SANITARY	17,726	0	17,726	ARLINGTON TIF	0	32,099	32,099
METRO COUNCIL	780,380	309,984	1,090,365	HENDERSON TIF	0	24,640	24,640
METRO MOSQUITO CONTROL	419,573	0	419,573	WINTHROP TIF	0	83,614	83,614
REG TRANSIT BOARD DIST	0	838,370	838,370	GIBBON TIF	0	10,502	10,502
SHAKOPEE EDA	18,685	0	18,685		<u>188,881</u>	<u>339,064</u>	<u>527,945</u>
SCOTT CO WATER MGMT ORG	150,744	0	150,744	<b><u>STEARNS</u></b>			
SCOTT-VERMILLION WTR MNG	10,886	0	10,886	NO FORK-CROW RIVER WTRSHD	189,246	0	189,246
NEW PRAGUE CITY TIF	0	104,384	104,384	CLEARWATER RIVER WTRSHED	37,316	0	37,316
JORDAN TIF	0	49,106	49,106	SAUK RIVER WATERSHED	435,132	0	435,132
SHAKOPEE TIF	0	509,540	509,540	SOUTH TWO RIVER WTRSHED	93,039	0	93,039
SAVAGE TIF	0	1,241,976	1,241,976	ST CLOUD HRA	279,063	0	279,063
PRIOR LAKE TIF	0	159,015	159,015	STEARNS COUNTY HRA	247,593	0	247,593
BELLE PLAINE TIF	0	233,027	233,027	GLACIAL RIDGE HOSPITAL	11,974	0	11,974
	<u>3,119,187</u>	<u>3,445,402</u>	<u>6,564,590</u>	ST JOSEPH CITY TIF	0	17,845	17,845
<b><u>SHERBURNE</u></b>				ST MARTIN TIF	0	16,511	16,511
ELK RIVER HRA	151,605	0	151,605	HOLDINGFORD TIF	0	20,513	20,513
ST CLOUD HRA	18,840	0	18,840	RICHMOND TIF	0	28,099	28,099
MONTICELLO-BIG LAKE HOSP	345,940	9,082	355,022	BELGRADE TIF	0	7,509	7,509
SHERBURNE COUNTY TIF	0	26,460	26,460	MEIRE GROVE TIF	0	11,369	11,369
BECKER ECON DEV DIST	144,695	0	144,695	FREEPORT TIF	0	5,312	5,312
ELK RIVER ECON DEV DIST	209,780	0	209,780	ST CLOUD METRO TRANSIT	596,567	0	596,567
ST CLOUD MET TRANS ANNEX	29,181	0	29,181	KIMBALL TIF	0	30,498	30,498
BECKER TIF	0	543,602	543,602	BROOTEN TIF	0	38,837	38,837
BIG LAKE TIF	0	392,661	392,661	COLD SPRING TIF	0	68,314	68,314
ELK RIVER TIF	0	794,429	794,429	ST CLOUD TIF	0	2,275,653	2,275,653
				ALBANY TIF	0	255,197	255,197
				EDEN VALLEY TIF	0	4,965	4,965

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>STEARNS (CONT)</u></b>				<b><u>TODD (CONT)</u></b>			
STEARNS COUNTY HRA TIF	0	88,840	88,840	OSAKIS TIF	0	21,952	21,952
WAITE PARK TIF	0	1,469,452	1,469,452	LONG PRAIRIE TIF	0	171,585	171,585
SAUK CENTRE TIF	0	482,767	482,767	STAPLES TIF	0	14,620	14,620
MELROSE TIF	0	27,687	27,687	BROWERVILLE TIF	0	29,272	29,272
PAYNESVILLE TIF	0	54,378	54,378		51,803	251,772	303,575
AVON TIF	0	228,331	228,331				
	1,889,930	5,132,077	7,022,007	<b><u>TRAVERSE</u></b>			
<b><u>STEELE</u></b>				BOIS DE SIOUX WATERSHED	272,332	0	272,332
OWATONNA HRA	120,029	0	120,029	UPPER MN RIVER WATERSHED	10,802	0	10,802
MEDFORD TIF	0	45,243	45,243	WHEATON TIF	0	4,143	4,143
BLOOMING PRAIRIE TIF	0	5,329	5,329		283,134	4,143	287,277
OWATONNA TIF	0	476,367	476,367	<b><u>WABASHA</u></b>			
	120,029	526,939	646,968	BEAR VALLEY WATERSHED	4,420	0	4,420
<b><u>STEVENS</u></b>				SE MN MULTI COUNTY HRA	61,946	0	61,946
BOIS DE SIOUX WATERSHED	55,046	0	55,046	KELLOGG TIF	0	2,468	2,468
UPPER MN RIVER WATERSHED	593	0	593	ELGIN TIF	0	40,995	40,995
STEVENS COUNTY HRA	49,366	0	49,366	LAKE CITY TIF	0	131,828	131,828
MORRIS HRA	19,976	0	19,976	PLAINVIEW TIF	0	65,512	65,512
MORRIS TIF	0	180,224	180,224	WABASHA CITY TIF	0	145,237	145,237
CHOKIO TIF	0	2,539	2,539	WABASHA CO TIF	0	10,438	10,438
	124,981	182,763	307,744		66,366	396,478	462,844
<b><u>SWIFT</u></b>				<b><u>WADENA</u></b>			
UPPER MN RIVER WATERSHED	7,291	0	7,291	WADENA HRA	16,829	0	16,829
UPPER MINN VALLEY RDC	47,306	0	47,306	REGION 5 REG DEV COMM	9,612	0	9,612
TORNING TIF	0	135,719	135,719	SEBEKA TIF	0	33,157	33,157
MURDOCK TIF	0	13,954	13,954	STAPLES TIF	0	4,406	4,406
APPLETON TIF	0	36,335	36,335	WADENA TIF	0	186,465	186,465
BENSON TIF	0	25,955	25,955	MENAHGA TIF	0	8,851	8,851
	54,597	211,963	266,560	VERNDALE TIF	0	14,840	14,840
					26,441	247,719	274,160
<b><u>TODD</u></b>				<b><u>WASECA</u></b>			
SAUK RIVER WATERSHED	33,433	0	33,433	SOUTH CENTRAL HRA	69,885	0	69,885
REGION 5 REG DEV COMM	18,370	0	18,370	REGION 9 REG DEV COMM	30,095	0	30,095
CLARISSA TIF	0	14,343	14,343	WASECA TIF	0	149,449	149,449



**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2003**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>WASECA (CONT)</u></b>				<b><u>WATONWAN</u></b>			
WALDORF TIF	0	1,841	1,841	SOUTH CENTRAL HRA	75,962	0	75,962
	99,980	151,290	251,270	REGION 9 REG DEV COMM	17,892	0	17,892
<b><u>WASHINGTON</u></b>				BUTTERFIELD TIF	0	4,922	4,922
CARNELIAN-MARINE WTRSHED	214,232	0	214,232	MADELIA TIF	0	45,973	45,973
SOUTH WASHINGTON WATERSHD	2,280,081	0	2,280,081		93,854	50,895	144,749
RAMSEY-WASHINGTON METRO	607,722	18,174	625,897	<b><u>WILKIN</u></b>			
RICE CREEK WATERSHED DIST	225,599	0	225,599	BUFFALO-RED RIVER WTRSHED	10,641	0	10,641
VALLEY BRANCH WATERSHED	652,256	0	652,256	BOIS DE SIOUX WATERSHED	123,691	0	123,691
BROWNS CREEK WATERSHD DST	376,773	0	376,773	BRECKENRIDGE TIF	0	66,246	66,246
COMFORT LAKE WATERSHED	188,703	0	188,703		134,332	66,246	200,578
HASTINGS HRA	216	0	216	<b><u>WINONA</u></b>			
WASHINGTON COUNTY HRA	1,843,704	0	1,843,704	STOCKTON-ROLLINGSTONE WS	4,006	0	4,006
HUGO TIF	0	252,505	252,505	SE MN MULTI COUNTY HRA	131,080	30,021	161,101
METRO COUNCIL	1,702,006	675,916	2,377,923	STOCKTON TIF	0	4,735	4,735
METRO MOSQUITO CONTROL	916,966	0	916,966	WINONA PORT AUTHORITY	0	55,012	55,012
REG TRANSIT BOARD DIST	0	2,123,851	2,123,851	WINONA PORT AUTH TIF	0	484,124	484,124
WASHINGTON CO REGIONAL RR	195,446	0	195,446	ST CHARLES TIF	0	85,983	85,983
WOODBURY EDA	299,892	0	299,892	GOODVIEW TIF	0	65,800	65,800
FOREST LAKE TIF	0	582,557	582,557	LEWISTON TIF	0	46,240	46,240
MAHTOMEDI TIF	0	325,289	325,289		135,086	771,915	907,001
WOODBURY TIF	0	171,209	171,209	<b><u>WRIGHT</u></b>			
ST PAUL PARK TIF	0	331,523	331,523	CLEARWATER RIVER WTRSHED	93,061	0	93,061
STILLWATER TIF	0	1,945,261	1,945,261	MONTICELLO-BIG LAKE HOSP	644,820	0	644,820
NEWPORT TIF	0	314,006	314,006	ST MICHAEL EDA	119,977	0	119,977
COTTAGE GROVE TIF	0	551,452	551,452	HANOVER EDA	21,517	0	21,517
OAKDALE TIF	0	2,249,065	2,249,065	ALBERTVILLE TIF	0	101,701	101,701
BAYPORT TIF	0	132,081	132,081	MONTICELLO TIF	0	715,270	715,270
AFTON TIF	0	2,630	2,630	DELANO TIF	0	198,179	198,179
LANDFALL TIF	0	112,262	112,262	BUFFALO TIF	0	867,637	867,637
	9,503,596	9,787,781	19,291,379	COKATO TIF	0	121,583	121,583
				ANNANDALE TIF	0	269,442	269,442
				MONTROSE TIF	0	80,003	80,003
				ROCKFORD TIF	0	386,774	386,774
				MAPLE LAKE TIF	0	134,798	134,798

<b>TABLE 38</b> <b>SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</b> <b>TAXES PAYABLE 2003</b>
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	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>WRIGHT (CONT)</u></b>			
HOWARD LAKE TIF	0	119,493	119,493
ST MICHAEL TIF	0	170,175	170,175
	<u>879,375</u>	<u>3,165,055</u>	<u>4,044,430</u>
<b><u>YELLOW MEDICINE</u></b>			
LAC QUI PARLE-YELLOW BANK	22,110	0	22,110
YELLOW MEDICINE RIVER	36,609	0	36,609
UPPER MINN VALLEY RDC	69,963	0	69,963
GRANITE FALLS TIF	0	33,312	33,312
CANBY TIF	0	58,111	58,111
	<u>128,682</u>	<u>91,423</u>	<u>220,105</u>
<b><u>STATEWIDE TOTAL</u></b>	<b>123,396,386</b>	<b>318,726,479</b>	<b>442,122,868</b>

**TABLE 39**  
**STATE NET TAX CAPACITY VALUES AND LEVIES BY COUNTY**  
**TAXES PAYABLE 2003**

COUNTY	STATE	STATE	TRANSMISSION LINE		DISTRIBUTION LINE		TOTAL
	NTC	NTC	VALUE	STATE TAX	VALUE	STATE TAX	STATE TAX
	VALUE	TAX					
AITKIN	3,344,622	1,821,022	31,582	0	17,195	0	1,821,022
ANOKA	53,680,269	29,227,302	500	174	272	94	29,227,570
BECKER	4,837,671	2,633,970	20,048	16,368	10,915	8,912	2,659,250
BELTRAMI	4,534,227	2,468,753	21,966	30,100	11,960	16,389	2,515,242
BENTON	5,133,115	2,794,828	38,998	3,454	21,233	1,881	2,800,163
BIG STONE	373,296	203,249	12,596	1,236	6,859	673	205,158
BLUE EARTH	11,085,503	6,035,728	41,810	10,218	22,764	5,563	6,051,509
BROWN	2,849,115	1,551,259	1,528	1,116	832	608	1,552,983
CARLTON	4,926,546	2,682,357	96,316	28,152	52,441	15,328	2,725,837
CARVER	13,327,157	7,256,237	72,216	10,042	39,319	5,468	7,271,747
CASS	11,120,869	6,054,981	63,578	8,848	34,616	4,817	6,068,646
CHIPPEWA	1,426,890	776,906	11,308	2,754	6,157	1,499	781,159
CHISAGO	4,490,315	2,444,838	86,018	18,398	46,834	10,018	2,473,254
CLAY	4,252,077	2,315,129	18,812	2,752	10,243	1,498	2,319,379
CLEARWATER	2,130,852	1,160,184	6,646	116	3,618	64	1,160,364
COOK	3,327,099	1,811,490	41,708	0	22,709	0	1,811,490
COTTONWOOD	1,428,264	777,648	1,662	2,182	905	1,188	781,018
CROW WING	22,023,529	11,991,151	67,868	6,624	36,952	3,607	12,001,382
DAKOTA	81,834,225	44,556,282	31,016	1,480	16,887	805	44,558,567
DODGE	1,122,905	611,387	14,960	16,496	8,145	8,982	636,865
DOUGLAS	7,778,174	4,234,980	23,628	20,154	12,864	10,973	4,266,107
FARIBAUT	1,249,733	680,442	195	16,287	106	8,868	705,597
FILLMORE	1,502,459	818,047	0	4,264	0	2,322	824,633
FREEBORN	4,271,011	2,325,440	1,775	22,428	966	12,211	2,360,079
GOODHUE	8,242,932	4,488,028	40,694	5,642	22,157	3,072	4,496,742
GRANT	536,536	292,129	19,558	7,626	10,648	4,152	303,907
HENNEPIN	412,425,077	224,553,015	36,402	2,796	19,819	1,522	224,557,333
HOUSTON	1,230,746	670,101	5,716	324	3,112	176	670,601
HUBBARD	5,320,752	2,896,988	37,252	0	20,282	0	2,896,988
ISANTI	2,705,575	1,473,106	0	0	0	0	1,473,106
ITASCA	9,023,511	4,913,089	116,182	946	63,258	515	4,914,550
JACKSON	1,161,640	632,479	0	2,118	0	1,154	635,751
KANABEC	912,832	497,009	0	0	0	0	497,009
KANDIYOHI	5,424,043	2,953,231	20,596	2,621	11,213	1,427	2,957,279
KITSON	2,002,390	1,090,243	19,184	1,792	10,446	976	1,093,011
KOOCHICHING	2,146,354	1,168,613	361,452	0	196,800	0	1,168,613
LAC QUI PARLE	518,934	282,548	9,188	9,459	5,003	5,150	297,157
LAKE	2,324,005	1,265,351	22,826	2,130	12,428	1,160	1,268,641
LAKE OF THE WO	663,894	361,470	151,998	0	82,758	0	361,470
LE SUEUR	2,733,140	1,488,110	9,804	13,882	5,338	7,558	1,509,550
LINCOLN	973,766	530,184	10,734	2,388	5,844	1,300	533,872
LYON	4,401,768	2,396,635	8,218	7,846	4,474	4,272	2,408,753
MCLEOD	3,964,004	2,158,282	5,184	5,340	2,823	2,907	2,166,529
MAHNOMEN	735,131	400,256	4,884	1,204	2,659	656	402,116
MARSHALL	1,837,807	1,000,631	5,968	2,114	3,249	1,151	1,003,896

**TABLE 39**  
**STATE NET TAX CAPACITY VALUES AND LEVIES BY COUNTY**  
**TAXES PAYABLE 2003**

COUNTY	STATE	STATE	TRANSMISSION LINE		DISTRIBUTION LINE		TOTAL
	NTC	NTC	VALUE	STATE TAX	VALUE	STATE TAX	
	VALUE	TAX					STATE TAX
MARTIN	3,261,765	1,775,931	0	6,410	0	3,490	1,785,831
MEEKER	1,845,438	1,004,785	2,192	1,346	1,193	732	1,006,863
MILLE LACS	2,247,987	1,223,962	0	0	0	0	1,223,962
MORRISON	3,519,792	1,916,419	61,444	48,220	33,454	26,254	1,990,893
MOWER	3,523,916	1,918,669	176	8,588	96	4,675	1,931,932
MURRAY	975,026	530,872	7,115	2,931	3,874	1,596	535,399
NICOLLET	3,918,851	2,133,699	2,606	812	1,419	442	2,134,953
NOBLES	2,119,906	1,154,227	3,460	2,371	1,883	1,290	1,157,888
NORMAN	367,229	199,946	5,880	2,088	3,201	1,137	203,171
OLMSTED	24,868,274	13,540,030	1,739	4,922	947	2,680	13,547,632
OTTER TAIL	10,277,424	5,595,745	62,532	119,268	34,046	64,937	5,779,950
PENNINGTON	1,426,211	776,530	0	558	0	304	777,392
PINE	3,619,880	1,970,915	32,302	18,916	17,587	10,299	2,000,130
PIPESTONE	1,001,972	545,545	4,360	2,562	2,374	1,395	549,502
POLK	3,463,203	1,885,612	37,904	13,896	20,638	7,566	1,907,074
POPE	1,292,714	703,846	25,584	1,908	13,929	1,038	706,792
RAMSEY	127,942,610	69,660,913	50,912	180	27,720	98	69,661,191
RED LAKE	594,218	323,535	9,632	594	5,244	323	324,452
REDWOOD	1,156,297	629,569	9,062	6,095	4,933	3,318	638,982
RENVILLE	2,345,442	1,277,025	3,620	2,956	1,970	1,609	1,281,590
RICE	6,662,442	3,627,503	30,812	9,954	16,776	5,420	3,642,877
ROCK	747,287	406,877	20,378	1,620	11,095	882	409,379
ROSEAU	1,454,391	791,877	81,548	40	44,400	22	791,939
ST LOUIS	27,305,203	14,861,748	326,072	58,375	177,536	31,783	14,951,906
SCOTT	17,499,569	9,527,993	9,600	464	5,226	252	9,528,709
SHERBURNE	12,279,893	6,686,064	31,842	2,614	17,337	1,423	6,690,101
SIBLEY	1,088,598	592,710	3,362	2,160	1,830	1,176	596,046
STEARNS	23,032,770	12,540,651	130,108	17,358	70,840	9,450	12,567,459
STEELE	5,677,908	3,091,450	5,950	18,612	3,239	10,133	3,120,195
STEVENS	1,395,295	759,698	20,062	4,522	10,923	2,462	766,682
SWIFT	1,925,541	1,048,398	24,614	4,648	13,401	2,530	1,055,576
TODD	1,785,076	971,926	24,252	57,296	13,204	31,196	1,060,418
TRAVERSE	648,183	352,916	2,934	1,546	1,597	841	355,303
WABASHA	1,746,142	950,722	26,998	11,445	14,700	6,232	968,399
WADENA	1,238,877	674,531	13,316	1,420	7,250	773	676,724
WASECA	1,883,785	1,025,665	8,692	20,560	4,732	11,194	1,057,419
WASHINGTON	38,006,326	20,693,305	265,512	10,326	144,563	5,622	20,709,253
WATOWAN	799,196	435,140	0	5,076	0	2,763	442,979
WILKIN	528,798	287,916	9,535	1,358	5,191	739	290,013
WINONA	6,010,826	3,272,719	30,838	10,106	16,790	5,502	3,288,327
WRIGHT	14,158,056	7,708,638	55,246	12,356	30,080	6,727	7,727,721
YELLOW MED	771,491	420,051	15,142	5,726	8,246	3,118	428,895
<b>STATEWIDE</b>	<b>1,087,748,568</b>	<b>592,241,381</b>	<b>3,049,907</b>	<b>794,074</b>	<b>1,660,567</b>	<b>432,339</b>	<b>593,467,794</b>




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 2003. The state rate was 54.447%.

# ESTIMATED DISTRIBUTION OF THE GROSS TAX PAYABLE IN 2003 BY USE CLASS STATEWIDE

Total = \$5,381,558,647

## Real Property

## Personal Property

	Agricultural	\$459,801,847		Non-Agricultural	\$4,777,983,592
				Personal Property	\$143,773,208

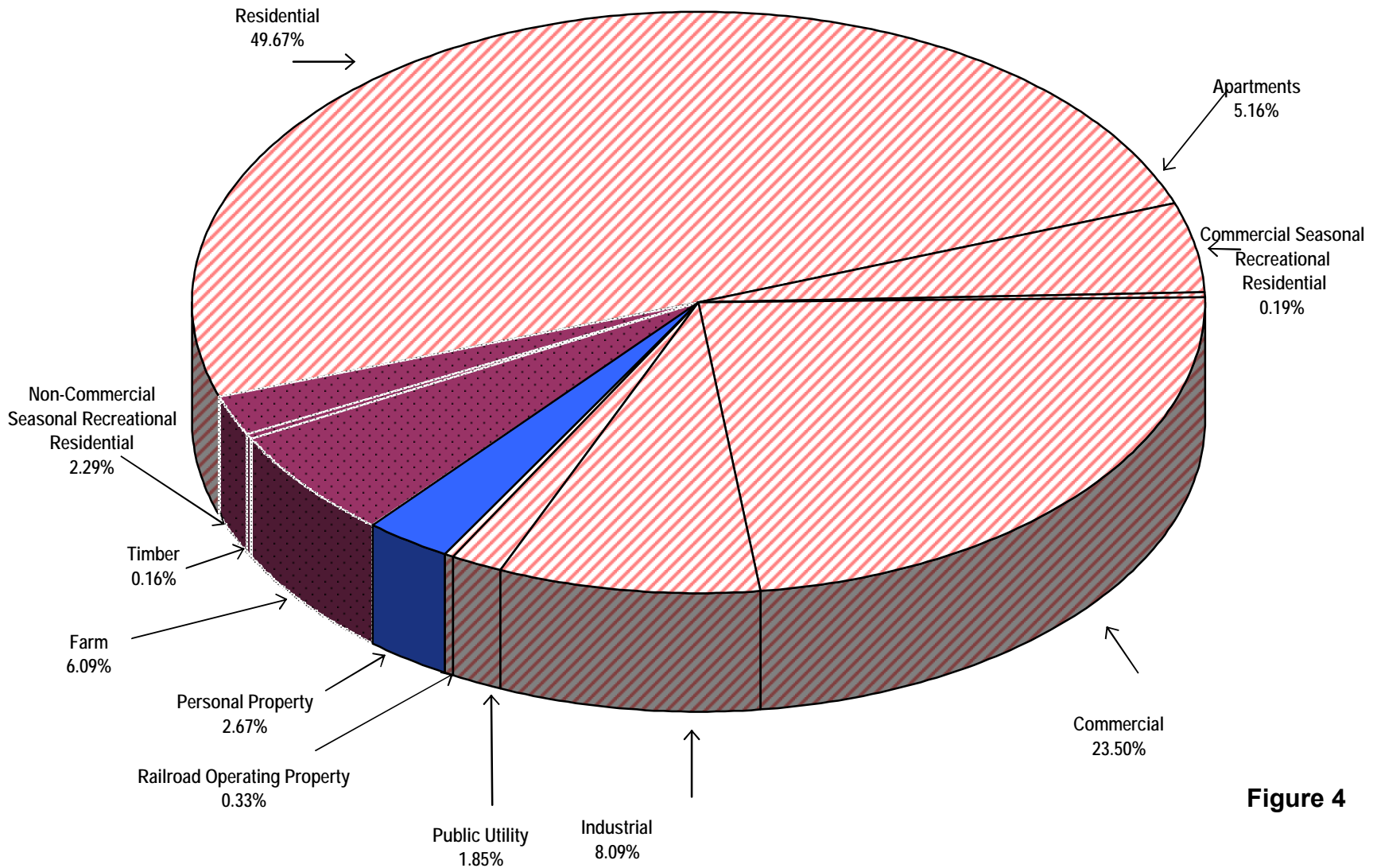


Figure 4

\* 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 2003**

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	1,103,875	1,531,034	2,845,649	1,591,719	3,011,614	1,335,560
Non-homestead	269,380	535,237	930,919	274,782	456,081	698,448
Total	1,373,255	2,066,271	3,776,568	1,866,501	3,467,695	2,034,008
Timber	539,859	4,084	317,720	300,361	40,941	0
Seas/Rec. Residential	6,385,655	295,174	5,311,469	2,066,418	172,338	242,791
Total Agricultural	8,298,769	2,365,529	9,405,757	4,233,280	3,680,974	2,276,799
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	4,721,075	167,122,286	9,582,774	10,490,964	12,173,801	1,144,862
Non-homestead	250,926	7,576,734	1,001,265	1,120,155	1,003,810	150,164
Total	4,972,001	174,699,020	10,584,039	11,611,119	13,177,611	1,295,026
Apartments	152,907	13,454,610	377,800	774,241	2,407,242	45,705
Seas/Rec. Commercial	109,579	261,600	448,893	334,317	42,560	7,723
Commercial Land & Buildings	981,707	53,163,829	3,638,286	5,243,428	5,235,458	291,438
Industrial Land & Buildings	226,468	34,708,272	678,381	341,675	3,320,380	30,252
Public Utility	69,109	899,116	127,149	679,589	508,808	97,716
Mineral	0	0	0	0	0	0
Railroad Operating Property	98,623	815,155	237,086	97,451	241,295	104,161
Total Non-Agricultural	6,611,632	278,001,602	16,091,634	19,081,820	24,933,354	1,877,212
TOTAL REAL PROPERTY	14,910,401	280,367,131	25,497,391	23,315,100	28,614,328	4,154,011
TOTAL PERSONAL PROPERTY	254,693	6,672,066	402,043	1,679,812	1,019,649	146,301
TOTAL REAL & PERS. PROPERTY	15,165,094	287,039,197	25,899,434	24,994,912	29,633,977	4,300,312
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	4,545,553	2,944,038	1,321,300	3,150,820	809,879	2,519,434
Non-homestead	2,042,788	1,430,996	141,962	830,890	184,658	1,525,122
Total	6,588,341	4,375,034	1,463,262	3,981,710	994,537	4,044,556
Timber	0	0	436,099	0	451,120	0
Seas/Rec. Residential	72,768	0	922,552	158,289	13,056,180	3,229
Total Agricultural	6,661,109	4,375,034	2,821,913	4,139,999	14,501,837	4,047,785
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	16,366,115	8,284,934	12,899,968	59,144,813	9,296,042	3,427,853
Non-homestead	1,521,901	475,591	887,046	3,081,115	777,900	323,081
Total	17,888,016	8,760,525	13,787,014	62,225,928	10,073,942	3,750,934
Apartments	1,975,688	366,286	436,951	2,102,289	221,947	216,863
Seas/Rec. Commercial	11,578	5,407	50,210	82,648	1,326,286	0
Commercial Land & Buildings	13,038,367	3,317,086	2,619,787	13,178,963	3,518,622	1,441,344
Industrial Land & Buildings	2,478,620	1,698,955	3,642,255	10,538,704	8,039	575,107
Public Utility	1,044,613	42,605	1,631,294	358,248	439,731	406,137
Mineral	0	0	0	0	0	0
Railroad Operating Property	147,634	72,125	314,384	34,270	150,728	94,115
Total Non-Agricultural	36,584,516	14,262,989	22,481,895	88,521,188	15,739,295	6,484,500
TOTAL REAL PROPERTY	43,245,625	18,638,023	25,303,808	92,661,187	30,241,132	10,532,285
TOTAL PERSONAL PROPERTY	1,497,858	140,816	1,903,529	1,453,894	1,473,924	538,199
TOTAL REAL & PERS. PROPERTY	44,743,483	18,778,839	27,207,337	94,115,081	31,715,056	11,070,484

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	4,229,549	3,776,384	1,439,409	18,957	2,821,154	1,074,627
Non-homestead	609,195	2,211,917	271,824	535	1,887,711	123,610
Total	4,838,744	5,988,301	1,711,233	19,492	4,708,865	1,198,237
Timber	2,542	2,347	100,569	52,780	0	747,875
Seas/Rec. Residential	884,301	50,962	349,504	4,134,315	6,476	18,872,266
Total Agricultural	5,725,587	6,041,610	2,161,306	4,206,587	4,715,341	20,818,378
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	26,269,587	17,214,022	1,506,839	2,110,308	2,676,247	20,469,271
Non-homestead	1,889,606	932,422	163,749	135,076	346,194	1,995,955
Total	28,159,193	18,146,444	1,670,588	2,245,384	3,022,441	22,465,226
Apartments	947,360	1,767,791	92,786	58,337	138,442	800,070
Seas/Rec. Commercial	129,047	22,613	8,074	393,163	0	1,322,325
Commercial Land & Buildings	5,093,671	6,408,986	465,047	642,403	912,060	14,599,900
Industrial Land & Buildings	811,275	1,454,876	76,239	0	794,231	815,602
Public Utility	916,544	53,777	2,285,586	7,421	45,972	382,756
Mineral	0	0	0	0	0	1,423
Railroad Operating Property	14,063	505,249	65,551	5,553	33,298	161,429
Total Non-Agricultural	36,096,581	28,359,736	4,663,871	3,352,261	4,946,444	40,548,731
TOTAL REAL PROPERTY	41,822,168	34,401,346	6,825,177	7,558,848	9,661,785	61,367,109
TOTAL PERSONAL PROPERTY	1,615,819	771,476	1,372,782	231,061	893,200	1,043,783
TOTAL REAL & PERS. PROPERTY	43,437,987	35,172,822	8,197,959	7,789,909	10,554,985	62,410,892
	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	3,075,868	3,237,493	2,146,771	3,254,910	4,123,079	4,169,267
Non-homestead	1,470,936	1,236,983	483,737	2,354,263	1,495,961	2,073,997
Total	4,546,804	4,474,476	2,630,508	5,609,173	5,619,040	6,243,264
Timber	0	0	15,290	0	6,901	0
Seas/Rec. Residential	51,888	0	4,529,291	20,520	137,061	4,268
Total Agricultural	4,598,692	4,474,476	7,175,089	5,629,693	5,763,002	6,247,532
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	221,556,345	6,383,272	10,870,748	3,040,624	5,384,869	9,363,681
Non-homestead	10,291,757	398,628	1,021,731	296,585	622,964	589,318
Total	231,848,102	6,781,900	11,892,479	3,337,209	6,007,833	9,952,999
Apartments	23,037,352	218,052	790,693	107,205	335,420	373,708
Seas/Rec. Commercial	274,086	4,955	312,290	3,397	45,471	18,728
Commercial Land & Buildings	98,911,951	1,127,606	6,668,077	854,105	1,858,034	2,878,402
Industrial Land & Buildings	28,688,766	653,071	781,368	1,091,410	436,528	1,507,409
Public Utility	6,211,933	53,626	316,898	98,637	94,215	829,471
Mineral	0	0	0	0	0	0
Railroad Operating Property	581,517	27,184	59,078	62,469	0	102,867
Total Non-Agricultural	389,553,707	8,866,394	20,820,883	5,554,432	8,777,501	15,663,584
TOTAL REAL PROPERTY	394,152,399	13,340,870	27,995,972	11,184,125	14,540,503	21,911,116
TOTAL PERSONAL PROPERTY	9,004,488	328,156	495,011	254,374	399,139	2,077,591
TOTAL REAL & PERS. PROPERTY	403,156,887	13,669,026	28,490,983	11,438,499	14,939,642	23,988,707

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	6,679,587	1,750,521	2,308,038	2,613,449	784,916	3,799,266
Non-homestead	1,868,336	877,144	1,502,729	430,495	274,498	532,143
Total	8,547,923	2,627,665	3,810,767	3,043,944	1,059,414	4,331,409
Timber	33,272	0	0	2,873	471,846	20,758
Seas/Rec. Residential	251,240	243,617	230,399	228,230	5,435,706	496,376
Total Agricultural	8,832,435	2,871,282	4,041,166	3,275,047	6,966,966	4,848,543
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	20,746,289	1,542,696	805,830,031	7,024,437	6,119,222	14,262,445
Non-homestead	1,713,822	169,350	56,019,820	593,376	534,063	996,856
Total	22,460,111	1,712,046	861,849,851	7,617,813	6,653,285	15,259,301
Apartments	1,277,321	90,901	132,048,456	285,295	171,431	621,108
Seas/Rec. Commercial	143,481	16,580	225,827	24,047	577,372	55,242
Commercial Land & Buildings	7,838,147	614,888	544,133,663	1,538,879	2,216,325	4,515,148
Industrial Land & Buildings	3,349,129	0	207,945,202	158,299	912,943	430,932
Public Utility	13,198,005	34,519	10,547,352	98,853	182,605	216,231
Mineral	0	0	0	0	0	0
Railroad Operating Property	116,543	96,383	2,972,075	27,205	24,811	114,098
Total Non-Agricultural	48,382,737	2,565,317	1,759,722,426	9,750,391	10,738,772	21,212,060
TOTAL REAL PROPERTY	57,215,172	5,436,599	1,763,763,592	13,025,438	17,705,738	26,060,603
TOTAL PERSONAL PROPERTY	1,125,625	275,603	33,301,302	447,061	779,343	614,304
TOTAL REAL & PERS. PROPERTY	58,340,797	5,712,202	1,797,064,894	13,472,499	18,485,081	26,674,907
<b>ITASCA</b>						
<b>JACKSON</b>						
<b>KANABEC</b>						
<b>KANDIYOHI</b>						
<b>KITTSON</b>						
<b>KOOCHICHING</b>						
<b>AGRICULTURAL</b>						
Farm						
Homestead	718,943	4,220,277	2,104,834	4,192,686	905,298	377,881
Non-homestead	60,782	2,731,637	310,831	2,094,091	997,359	80,026
Total	779,725	6,951,914	2,415,665	6,286,777	1,902,657	457,907
Timber	1,238,509	0	81,670	12,631	3,388	416,816
Seas/Rec. Residential	5,950,226	51,697	861,184	2,645,992	63,338	499,364
Total Agricultural	7,968,460	7,003,611	3,358,519	8,945,400	1,969,383	1,374,087
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	17,516,327	2,290,803	4,537,327	16,173,146	767,378	2,779,335
Non-homestead	1,224,555	241,950	542,415	1,349,505	108,495	243,975
Total	18,740,882	2,532,753	5,079,742	17,522,651	875,873	3,023,310
Apartments	673,722	103,333	259,383	1,099,113	70,566	87,847
Seas/Rec. Commercial	450,820	5,430	27,155	139,418	1,973	28,701
Commercial Land & Buildings	5,655,218	1,007,900	935,421	5,793,778	329,583	874,894
Industrial Land & Buildings	2,198,475	415,616	269,252	1,423,160	4,538	1,502,118
Public Utility	7,520,504	241,116	15,167	118,294	1,228,633	188,834
Mineral	14,648	0	0	0	0	0
Railroad Operating Property	261,665	29,967	18,184	272,349	159,492	192,653
Total Non-Agricultural	35,515,934	4,336,115	6,604,304	26,368,763	2,670,658	5,898,357
TOTAL REAL PROPERTY	43,484,394	11,339,726	9,962,823	35,314,163	4,640,041	7,272,444
TOTAL PERSONAL PROPERTY	2,562,968	480,832	87,533	1,162,713	1,598,462	324,621
TOTAL REAL & PERS. PROPERTY	46,047,362	11,820,558	10,050,356	36,476,876	6,238,503	7,597,065



**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE OF THE WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	1,979,660	10,846	346,058	3,091,188	1,351,377	2,493,829
Non-homestead	1,117,633	1,241	105,975	778,073	769,649	1,326,580
Total	3,097,293	12,087	452,033	3,869,261	2,121,026	3,820,409
Timber	0	200,984	146,952	0	0	0
Seas/Rec. Residential	3,645	2,962,726	831,811	835,424	94,551	1,863
Total Agricultural	3,100,938	3,175,797	1,430,796	4,704,685	2,215,577	3,822,272
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	1,221,568	4,487,817	1,207,716	9,626,354	1,105,472	6,496,398
Non-homestead	135,931	577,210	80,315	769,507	139,721	565,566
Total	1,357,499	5,065,027	1,288,031	10,395,861	1,245,193	7,061,964
Apartments	42,751	104,443	24,130	343,095	40,617	801,093
Seas/Rec. Commercial	1,808	291,765	204,859	81,996	4,948	3,237
Commercial Land & Buildings	262,551	1,216,077	434,934	1,780,468	327,393	3,555,770
Industrial Land & Buildings	419,129	283,746	177,000	1,525,619	66,972	2,383,383
Public Utility	36,483	207,267	29,922	125,085	579,556	529,379
Mineral	0	0	0	0	0	0
Railroad Operating Property	71,104	318,922	32,629	91,748	28,991	158,598
Total Non-Agricultural	2,191,325	7,487,247	2,191,505	14,343,872	2,293,670	14,493,424
TOTAL REAL PROPERTY	5,292,263	10,663,044	3,622,301	19,048,557	4,509,247	18,315,696
TOTAL PERSONAL PROPERTY	213,378	244,568	57,572	500,311	949,867	849,213
TOTAL REAL & PERS. PROPERTY	5,505,641	10,907,612	3,679,873	19,548,868	5,459,114	19,164,909
	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	1,071,391	1,791,413	3,231,952	3,468,198	3,301,633	1,681,687
Non-homestead	503,922	1,694,294	2,550,632	960,784	1,232,134	222,940
Total	1,575,313	3,485,707	5,782,584	4,428,982	4,533,767	1,904,627
Timber	54,068	18,547	0	0	0	35,270
Seas/Rec. Residential	340,048	62,279	15,971	13,003	1,088,214	2,221,291
Total Agricultural	1,969,429	3,566,533	5,798,555	4,441,985	5,621,981	4,161,188
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	970,516	1,281,711	4,623,294	14,271,848	7,194,868	8,707,789
Non-homestead	112,209	106,518	396,947	649,245	717,515	1,069,276
Total	1,082,725	1,388,229	5,020,241	14,921,093	7,912,383	9,777,065
Apartments	45,034	66,870	253,078	1,196,079	207,322	418,056
Seas/Rec. Commercial	14,328	834	9,730	21,339	8,649	200,978
Commercial Land & Buildings	1,312,861	485,668	2,174,528	5,151,353	1,376,422	2,075,442
Industrial Land & Buildings	0	4,677	669,532	2,415,728	709,480	344,961
Public Utility	24,711	548,670	1,096,912	54,700	44,007	199,994
Mineral	0	0	0	0	0	0
Railroad Operating Property	56,283	159,168	71,202	22,976	104,767	0
Total Non-Agricultural	2,535,942	2,654,116	9,295,223	23,783,268	10,363,030	13,016,496
TOTAL REAL PROPERTY	4,505,371	6,220,649	15,093,778	28,225,253	15,985,011	17,177,684
TOTAL PERSONAL PROPERTY	144,679	1,653,956	1,092,723	247,586	432,045	500,515
TOTAL REAL & PERS. PROPERTY	4,650,050	7,874,605	16,186,501	28,472,839	16,417,056	17,678,199

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	4,611,452	4,390,322	2,251,856	3,254,867	3,406,203	1,866,927
Non-homestead	507,792	2,012,991	1,641,480	1,048,493	2,500,686	1,549,352
Total	5,119,244	6,403,313	3,893,336	4,303,360	5,906,889	3,416,279
Timber	64,087	0	0	5,612	0	2,623
Seas/Rec. Residential	2,179,756	4,665	333,045	27,377	8,780	694
Total Agricultural	7,363,087	6,407,978	4,226,381	4,336,349	5,915,669	3,419,596
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	8,734,825	8,588,877	1,726,687	9,949,649	4,744,972	1,485,776
Non-homestead	691,874	410,282	143,550	643,468	477,239	153,180
Total	9,426,699	8,999,159	1,870,237	10,593,117	5,222,211	1,638,956
Apartments	570,381	483,745	70,187	787,023	380,861	93,230
Seas/Rec. Commercial	76,827	15,668	3,526	13,219	10,514	585
Commercial Land & Buildings	2,939,461	3,006,454	497,887	2,907,712	2,688,377	434,421
Industrial Land & Buildings	786,607	780,842	153,047	2,508,463	1,166,998	0
Public Utility	512,103	154,093	186,818	109,670	46,854	168,028
Mineral	0	0	0	0	0	0
Railroad Operating Property	203,924	17,234	0	0	49,131	63,350
Total Non-Agricultural	14,516,002	13,457,195	2,781,702	16,919,204	9,564,946	2,398,570
TOTAL REAL PROPERTY	21,879,089	19,865,173	7,008,083	21,255,553	15,480,615	5,818,166
TOTAL PERSONAL PROPERTY	936,394	1,342,674	546,682	778,170	228,395	119,402
TOTAL REAL & PERS. PROPERTY	22,815,483	21,207,847	7,554,765	22,033,723	15,709,010	5,937,568
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	5,693,558	4,879,836	1,020,813	2,624,808	1,791,162	4,440,016
Non-homestead	1,349,448	1,497,661	504,751	428,709	1,413,418	4,605,846
Total	7,043,006	6,377,497	1,525,564	3,053,517	3,204,580	9,045,862
Timber	0	262,545	1,328	107,051	0	0
Seas/Rec. Residential	42,303	8,893,119	4,995	3,441,460	1,508	980,751
Total Agricultural	7,085,309	15,533,161	1,531,887	6,602,028	3,206,088	10,026,613
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	64,293,425	13,917,536	3,727,052	7,424,692	2,240,257	8,448,018
Non-homestead	4,876,000	1,293,043	264,650	817,390	241,544	699,630
Total	69,169,425	15,210,579	3,991,702	8,242,082	2,481,801	9,147,648
Apartments	6,077,824	939,782	259,118	362,133	125,388	573,191
Seas/Rec. Commercial	5,953	491,065	2,411	85,363	1,069	7,600
Commercial Land & Buildings	40,003,118	5,729,928	1,599,869	3,100,152	842,195	3,322,799
Industrial Land & Buildings	4,003,015	962,643	404,327	213,504	491,700	1,029,906
Public Utility	498,930	1,247,895	110,003	197,013	401,419	378,631
Mineral	0	0	0	0	0	0
Railroad Operating Property	64,499	235,419	50,449	223,784	99,547	538,003
Total Non-Agricultural	119,822,764	24,817,311	6,417,879	12,424,031	4,453,331	14,997,818
TOTAL REAL PROPERTY	126,908,073	40,350,472	7,949,766	19,026,059	7,659,419	25,024,431
TOTAL PERSONAL PROPERTY	1,470,345	1,140,128	1,191,986	782,205	503,085	1,740,351
TOTAL REAL & PERS. PROPERTY	128,378,418	41,490,600	9,141,752	19,808,264	8,162,504	26,764,782

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	1,858,037	28,825	608,105	3,891,375	4,661,704	3,338,976
Non-homestead	806,475	160,253	315,239	2,906,253	2,656,489	1,118,232
Total	2,664,512	189,078	923,344	6,797,628	7,318,193	4,457,208
Timber	1,552	0	4,510	0	0	0
Seas/Rec. Residential	1,043,413	137,769	0	605	14,195	375,925
Total Agricultural	3,709,477	326,847	927,854	6,798,233	7,332,388	4,833,133
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	2,880,355	242,775,500	784,069	3,923,454	3,740,660	19,239,383
Non-homestead	330,855	15,028,318	48,451	290,919	294,856	1,160,954
Total	3,211,210	257,803,818	832,520	4,214,373	4,035,516	20,400,337
Apartments	151,126	43,827,876	52,120	250,872	260,664	1,193,465
Seas/Rec. Commercial	76,864	28,158	1,625	13,928	7,142	21,603
Commercial Land & Buildings	842,395	171,258,265	181,673	1,498,064	1,007,252	7,378,638
Industrial Land & Buildings	290,701	46,041,315	10,144	673,386	1,653,994	1,399,041
Public Utility	56,371	3,219,515	244,765	75,403	596,872	341,101
Mineral	0	0	0	0	0	0
Railroad Operating Property	79,833	1,661,922	29,869	26,471	27,080	117,724
Total Non-Agricultural	4,708,500	523,840,869	1,352,716	6,752,497	7,588,520	30,851,954
TOTAL REAL PROPERTY	8,417,977	524,167,716	2,280,570	13,550,730	14,920,908	35,685,087
TOTAL PERSONAL PROPERTY	455,943	15,659,328	721,038	228,962	869,556	1,116,985
TOTAL REAL & PERS. PROPERTY	8,873,920	539,827,044	3,001,608	13,779,692	15,790,464	36,802,072
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	1,877,968	1,811,873	3,557,922	4,074,662	4,027,672	1,151,662
Non-homestead	1,718,927	605,615	925,148	531,495	1,605,265	73,677
Total	3,596,895	2,417,488	4,483,070	4,606,157	5,632,937	1,225,339
Timber	0	22,732	0	0	0	2,147,882
Seas/Rec. Residential	0	192,732	204,757	675,340	9,250	11,430,265
Total Agricultural	3,596,895	2,632,952	4,687,827	5,281,497	5,642,187	14,803,486
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	1,904,208	3,585,755	68,301,137	32,894,915	4,232,038	76,692,121
Non-homestead	171,709	305,358	4,160,745	2,329,726	313,143	6,568,590
Total	2,075,917	3,891,113	72,461,882	35,224,641	4,545,181	83,260,711
Apartments	139,434	258,166	2,143,303	1,701,180	114,873	4,810,088
Seas/Rec. Commercial	4,481	13,196	84,459	78,073	2,328	619,572
Commercial Land & Buildings	694,311	1,443,244	13,076,995	10,316,018	695,856	26,162,351
Industrial Land & Buildings	413,202	709,999	15,416,135	3,091,530	503,044	5,848,116
Public Utility	45,409	505,382	853,620	16,338,980	65,751	4,390,761
Mineral	0	0	0	0	0	102,622
Railroad Operating Property	40,249	35,386	198,401	209,521	0	2,461,591
Total Non-Agricultural	3,413,003	6,856,486	104,239,151	66,959,943	5,927,669	127,655,812
TOTAL REAL PROPERTY	7,009,898	9,489,438	108,926,978	72,241,440	11,569,856	142,459,298
TOTAL PERSONAL PROPERTY	91,870	343,746	1,794,427	1,823,305	764,389	7,105,140
TOTAL REAL & PERS. PROPERTY	7,101,768	9,833,184	110,721,405	74,064,745	12,334,245	149,564,438

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>	<u>TRAVERSE</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	7,989,519	3,057,285	1,488,693	2,166,320	3,887,447	1,301,936
Non-homestead	1,369,495	1,000,386	902,932	1,422,783	521,288	1,235,714
Total	9,359,014	4,057,671	2,391,625	3,589,103	4,408,735	2,537,650
Timber	0	0	0	0	89,471	0
Seas/Rec. Residential	2,868,961	54,788	13,664	3,539	2,226,279	65,437
Total Agricultural	12,227,975	4,112,459	2,405,289	3,592,642	6,724,485	2,603,087
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	48,580,787	14,359,875	2,230,899	1,822,378	5,687,630	688,803
Non-homestead	2,872,707	801,499	266,120	208,947	534,878	101,073
Total	51,453,494	15,161,374	2,497,019	2,031,325	6,222,508	789,876
Apartments	5,191,293	873,970	147,959	116,762	220,396	42,706
Seas/Rec. Commercial	221,839	13,947	1,277	703	124,936	3,624
Commercial Land & Buildings	29,693,881	6,358,694	1,167,029	1,979,851	1,427,870	214,693
Industrial Land & Buildings	6,855,827	2,557,139	72,977	249,561	150,144	101,270
Public Utility	446,320	422,055	48,260	132,694	201,332	58,254
Mineral	0	0	0	0	0	0
Railroad Operating Property	268,793	100,168	129,259	150,878	184,561	19,060
Total Non-Agricultural	94,131,447	25,487,347	4,063,780	4,661,774	8,531,747	1,229,483
TOTAL REAL PROPERTY	106,359,422	29,599,806	6,469,069	8,254,416	15,256,232	3,832,570
TOTAL PERSONAL PROPERTY	2,381,716	583,441	1,051,063	983,650	451,266	709,876
TOTAL REAL & PERS. PROPERTY	108,741,138	30,183,247	7,520,132	9,238,066	15,707,498	4,542,446
	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	3,108,988	1,255,346	3,045,532	3,106,135	2,722,263	1,465,221
Non-homestead	599,211	224,973	1,266,728	1,313,774	1,385,550	1,690,618
Total	3,708,199	1,480,319	4,312,260	4,419,909	4,107,813	3,155,839
Timber	7,672	190,272	0	61,462	0	0
Seas/Rec. Residential	369,501	431,893	59,090	929,120	21,136	0
Total Agricultural	4,085,372	2,102,484	4,371,350	5,410,491	4,128,949	3,155,839
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	7,012,503	3,441,477	5,840,222	150,791,709	2,583,215	1,052,109
Non-homestead	652,930	367,896	420,757	8,714,718	208,773	107,696
Total	7,665,433	3,809,373	6,260,979	159,506,427	2,791,988	1,159,805
Apartments	225,825	246,746	334,665	9,009,972	133,423	59,979
Seas/Rec. Commercial	40,538	16,596	5,736	292,722	3,959	1,491
Commercial Land & Buildings	1,771,342	1,280,449	1,437,615	55,363,942	722,163	483,084
Industrial Land & Buildings	595,691	378,465	802,670	5,143,210	509,810	0
Public Utility	78,839	168,354	110,762	2,923,159	50,169	10,217
Mineral	0	0	0	0	0	0
Railroad Operating Property	48,703	134,008	53,669	281,918	81,859	157,281
Total Non-Agricultural	10,426,371	6,033,991	9,006,096	232,521,350	4,293,371	1,871,857
TOTAL REAL PROPERTY	14,511,743	8,136,475	13,377,446	237,931,841	8,422,320	5,027,696
TOTAL PERSONAL PROPERTY	286,172	536,129	937,187	5,541,602	253,260	147,660
TOTAL REAL & PERS. PROPERTY	14,797,915	8,672,604	14,314,633	243,473,443	8,675,580	5,175,356

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<b><u>AGRICULTURAL</u></b>					
Farm					
Homestead	3,069,387	5,613,534	3,374,865	232,125,943	4.31%
Non-homestead	637,388	1,210,810	2,013,742	95,844,947	1.78%
Total	3,706,775	6,824,344	5,388,607	327,970,890	6.09%
Timber	14,628	0	0	8,739,499	0.16%
Seas/Rec. Residential	134,179	2,753,490	1,767	123,091,458	2.29%
Total Agricultural	3,855,582	9,577,834	5,390,374	459,801,847	8.54%
<b><u>NON-AGRICULTURAL</u></b>					
Residential					
Homestead	14,855,520	44,360,000	2,490,641	2,504,319,216	46.54%
Non-homestead	1,306,468	3,721,840	283,123	168,196,714	3.13%
Total	16,161,988	48,081,840	2,773,764	2,672,515,930	49.67%
Apartments	1,404,185	2,206,941	106,233	277,477,874	5.16%
Seas/Rec. Commercial	40,168	297,876	2,418	10,488,526	0.19%
Commercial Land & Buildings	6,106,076	12,404,512	771,566	1,264,506,070	23.50%
Industrial Land & Buildings	2,414,362	3,385,713	413,974	435,150,246	8.09%
Public Utility	188,210	9,461,625	70,282	99,783,669	1.85%
Mineral	0	0	0	118,693	0.00%
Railroad Operating Property	119,688	216,907	88,063	17,895,300	0.33%
Total Non-Agricultural	26,434,677	76,055,414	4,226,300	4,777,983,592	88.79%
TOTAL REAL PROPERTY	30,290,259	85,633,248	9,616,674	5,237,785,439	97.33%
TOTAL PERSONAL PROPERTY	614,394	1,850,839	374,003	143,773,208	2.67%
TOTAL REAL & PERS. PROPERTY	30,904,653	87,484,087	9,990,677	5,381,558,647	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	1,238		
Big Stone	5,191	Polk	40
Carver	138	Rice	45
Chisago	25,428	Scott	4,356
Pipestone	10,212	Sibley	636
		Total	<u>47,284</u>

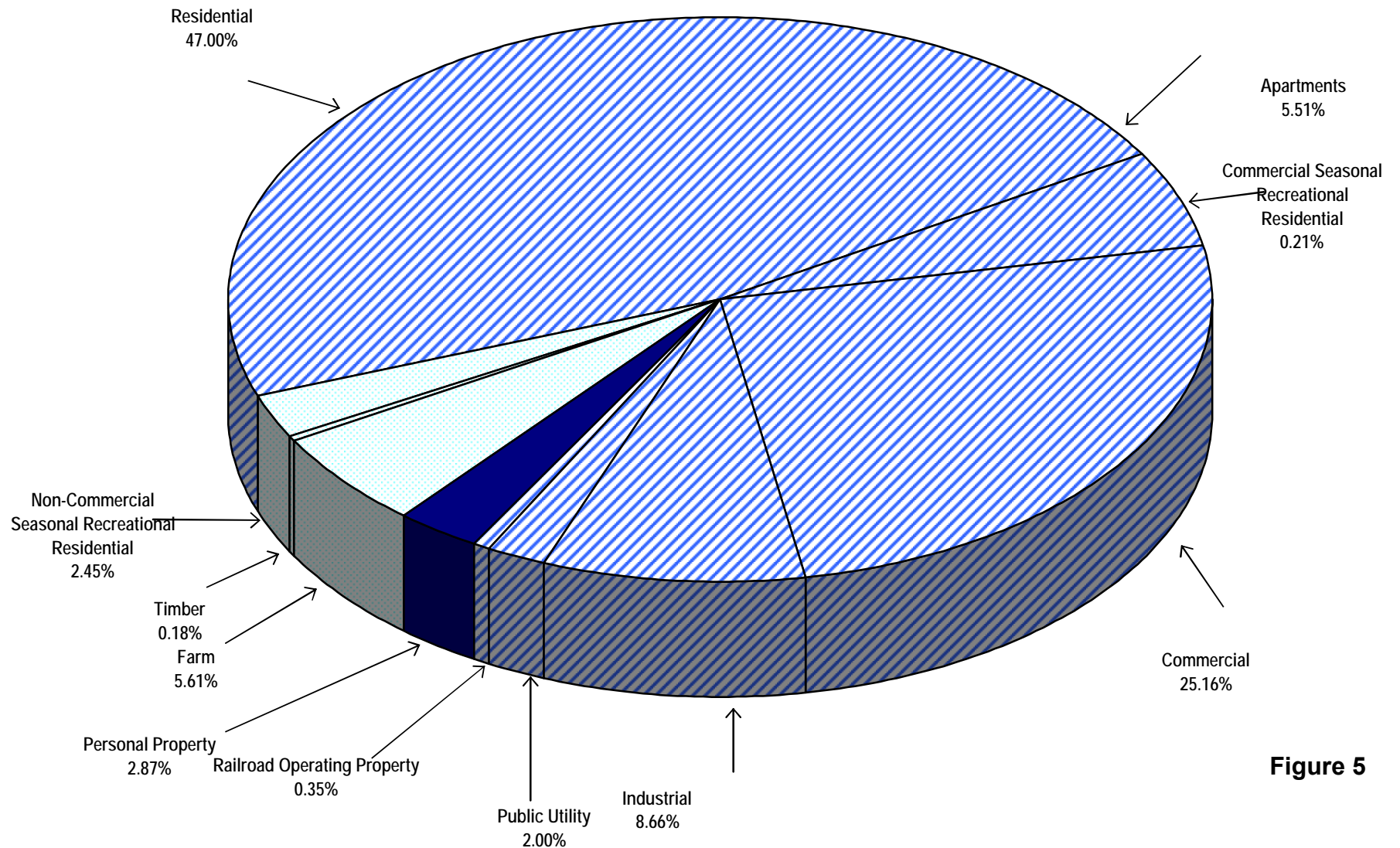
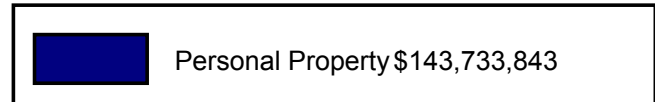
# ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 2003 BY USE CLASS STATEWIDE

Total = \$5,014,120,105

## Real Property



## Personal Property



**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 2003**

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	582,119	1,263,204	2,154,595	1,169,741	2,350,952	1,129,309
Non-homestead	269,380	533,622	930,919	274,782	455,762	698,448
Total	851,500	1,796,826	3,085,514	1,444,523	2,806,714	1,827,757
Timber	539,859	4,084	317,720	300,361	40,925	0
Seas/Rec. Residential	6,385,655	295,174	5,311,469	2,066,418	172,338	242,791
Total Agricultural	7,777,014	2,096,084	8,714,703	3,811,302	3,019,977	2,070,548
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	2,948,327	146,493,911	7,790,351	8,599,174	10,272,218	907,828
Non-homestead	250,926.00	7,576,734.00	1,001,265.00	1,120,155.00	1,003,810.00	150,164.00
Total	3,199,253	154,070,645	8,791,616	9,719,329	11,276,028	1,057,992
Apartments	152,907	13,454,610	377,800	774,241	2,407,242	45,705
Seas/Rec. Commercial	109,579	261,600	448,893	334,317	42,560	7,723
Commercial Land & Buildings	981,707	53,163,829	3,638,286	5,243,428	5,235,458	291,438
Industrial Land & Buildings	226,468	34,708,272	678,381	341,675	3,320,380	30,252
Public Utility	69,109	899,116	127,149	679,589	508,808	97,716
Mineral	0	0	0	0	0	0
Railroad Operating Property	98,623	815,155	237,086	97,451	241,295	104,161
Total Non-Agricultural	4,838,884	257,373,227	14,299,211	17,190,030	23,031,771	1,640,178
TOTAL REAL PROPERTY	12,615,898	259,469,311	23,013,914	21,001,332	26,051,748	3,710,726
TOTAL PERSONAL PROPERTY	254,693	6,672,066	402,043	1,679,812	1,019,649	146,301
TOTAL REAL & PERS. PROPERTY	12,870,591	266,141,377	23,415,957	22,681,144	27,071,397	3,857,027
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	3,800,793	2,351,534	973,026	2,412,917	474,910	2,137,410
Non-homestead	2,042,788	1,430,996	141,804	793,483	184,658	1,525,122
Total	5,843,581	3,782,530	1,114,832	3,206,400	659,568	3,662,532
Timber	0	0	435,869	0	451,120	0
Seas/Rec. Residential	72,768	0	922,552	158,289	13,056,180	3,229
Total Agricultural	5,916,349	3,782,530	2,473,253	3,364,689	14,166,868	3,665,761
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	13,328,347	6,557,254	10,692,023	55,183,414	7,475,675	2,743,222
Non-homestead	1,521,901.00	475,591.00	887,046.00	3,081,115.00	777,900.00	323,081.00
Total	14,850,248	7,032,845	11,579,069	58,264,529	8,253,575	3,066,303
Apartments	1,975,688	366,286	436,951	2,102,289	221,947	216,863
Seas/Rec. Commercial	11,578	5,407	50,210	82,648	1,326,286	0
Commercial Land & Buildings	13,038,367	3,317,086	2,619,787	13,178,963	3,518,622	1,441,344
Industrial Land & Buildings	2,478,620	1,698,955	3,642,255	10,538,704	8,039	575,107
Public Utility	1,044,613	42,605	1,631,294	358,248	439,731	406,137
Mineral	0	0	0	0	0	0
Railroad Operating Property	147,634	72,125	314,384	34,270	150,728	94,115
Total Non-Agricultural	33,546,748	12,535,309	20,273,950	84,559,789	13,918,928	5,799,869
TOTAL REAL PROPERTY	39,463,097	16,317,839	22,747,203	87,924,478	28,085,796	9,465,630
TOTAL PERSONAL PROPERTY	1,497,858	140,816	1,903,529	1,453,894	1,473,924	538,199
TOTAL REAL & PERS. PROPERTY	40,960,955	16,458,655	24,650,732	89,378,372	29,559,720	10,003,829

**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	3,390,103	3,249,401	1,069,806	6,806	2,429,691	616,084
Non-homestead	608,218	2,211,917	271,824	535	1,887,711	123,610
Total	3,998,323	5,461,318	1,341,630	7,341	4,317,402	739,695
Timber	2,538	2,347	100,569	52,780	0	747,875
Seas/Rec. Residential	884,301	50,962	349,504	4,134,315	6,476	18,872,266
Total Agricultural	4,885,162	5,514,627	1,791,703	4,194,436	4,323,878	20,359,836
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	23,287,826	14,068,981	1,202,244	1,272,463	2,098,467	15,372,081
Non-homestead	1,889,606.00	932,422.00	163,749.00	135,076.00	346,194.00	1,995,955.00
Total	25,177,432	15,001,403	1,365,993	1,407,539	2,444,661	17,368,036
Apartments	947,360	925,344	92,786	58,337	138,442	800,070
Seas/Rec. Commercial	129,047	22,613	8,074	393,163	0	1,322,325
Commercial Land & Buildings	5,093,671	3,824,023	465,047	642,403	912,060	14,599,900
Industrial Land & Buildings	811,275	821,668	76,239	0	794,231	815,602
Public Utility	916,544	53,413	2,285,586	7,421	45,972	382,756
Mineral	0	0	0	0	0	1,423
Railroad Operating Property	14,063	411,912	65,551	5,553	33,298	161,429
Total Non-Agricultural	33,114,820	21,060,377	4,359,276	2,514,416	4,368,664	35,451,541
TOTAL REAL PROPERTY	37,999,982	26,575,004	6,150,979	6,708,852	8,692,542	55,811,377
TOTAL PERSONAL PROPERTY	1,615,819	732,815	1,372,782	231,061	893,200	1,043,783
TOTAL REAL & PERS. PROPERTY	39,615,801	27,307,819	7,523,761	6,939,913	9,585,742	56,855,160
	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	2,570,680	2,756,875	1,473,352	2,721,367	3,254,951	3,499,656
Non-homestead	1,436,927	1,236,983	483,737	2,354,263	1,495,961	2,073,997
Total	4,007,607	3,993,858	1,957,089	5,075,630	4,750,912	5,573,653
Timber	0	0	15,290	0	6,901	0
Seas/Rec. Residential	51,888	0	4,529,291	20,520	137,061	4,268
Total Agricultural	4,059,495	3,993,858	6,501,670	5,096,150	4,894,874	5,577,921
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	199,575,738	5,226,056	8,717,392	2,250,532	4,181,590	7,262,428
Non-homestead	10,291,757.00	398,628.00	1,021,731.00	296,585.00	622,964.00	589,318.00
Total	209,867,495	5,624,684	9,739,123	2,547,117	4,804,554	7,851,746
Apartments	23,037,352	218,052	790,693	107,205	335,420	373,708
Seas/Rec. Commercial	274,086	4,955	312,290	3,397	45,471	18,728
Commercial Land & Buildings	98,911,951	1,127,606	6,668,077	854,105	1,858,034	2,878,402
Industrial Land & Buildings	28,688,766	653,071	781,368	1,091,410	436,528	1,507,409
Public Utility	6,211,933	53,626	316,898	98,637	94,215	829,471
Mineral	0	0	0	0	0	0
Railroad Operating Property	581,517	27,184	59,078	62,469	0	102,867
Total Non-Agricultural	367,573,100	7,709,178	18,667,527	4,764,340	7,574,222	13,562,331
TOTAL REAL PROPERTY	371,632,595	11,703,036	25,169,197	9,860,490	12,469,096	19,140,252
TOTAL PERSONAL PROPERTY	9,004,488	328,156	495,011	254,374	399,139	2,077,591
TOTAL REAL & PERS. PROPERTY	380,637,083	12,031,192	25,664,208	10,114,864	12,868,235	21,217,843



**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	5,679,268	1,483,644	1,971,112	2,047,308	507,176	2,958,695
Non-homestead	1,868,336	874,900	1,481,743	430,495	274,498	532,143
Total	7,547,604	2,358,544	3,452,855	2,477,803	781,674	3,490,838
Timber	33,272	0	0	2,873	471,846	20,758
Seas/Rec. Residential	251,240	243,617	230,399	228,230	5,435,706	496,376
Total Agricultural	7,832,116	2,602,161	3,683,254	2,708,906	6,689,226	4,007,972
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	17,903,875	1,242,726	740,333,603	5,760,902	4,829,690	12,227,743
Non-homestead	1,713,822.00	169,350.00	56,019,820.00	593,376.00	534,063.00	996,856.00
Total	19,617,697	1,412,076	796,353,423	6,354,278	5,363,753	13,224,599
Apartments	1,277,321	90,901	132,048,456	285,295	171,431	621,108
Seas/Rec. Commercial	143,481	16,580	225,827	24,047	577,372	55,242
Commercial Land & Buildings	7,838,147	614,888	544,133,663	1,538,879	2,216,325	4,515,148
Industrial Land & Buildings	3,349,129	0	207,945,202	158,299	912,943	430,932
Public Utility	13,198,005	34,519	10,547,352	98,853	182,605	216,231
Mineral	0	0	0	0	0	0
Railroad Operating Property	116,543	96,383	2,972,075	27,205	24,811	114,098
Total Non-Agricultural	45,540,323	2,265,347	1,694,225,998	8,486,856	9,449,240	19,177,358
TOTAL REAL PROPERTY	53,372,439	4,867,508	1,697,909,252	11,195,762	16,138,466	23,185,330
TOTAL PERSONAL PROPERTY	1,125,625	275,603	33,301,302	447,061	779,343	614,304
TOTAL REAL & PERS. PROPERTY	54,498,064	5,143,111	1,731,210,554	11,642,823	16,917,809	23,799,634
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>	<u>KOOCHICHING</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	315,571	3,714,973	1,585,823	3,516,388	694,649	207,999
Non-homestead	60,656	2,731,637	310,831	2,093,629	997,359	79,730
Total	376,218	6,446,610	1,896,654	5,610,018	1,692,008	287,729
Timber	1,237,574	0	81,670	12,631	3,388	416,132
Seas/Rec. Residential	5,950,226	51,697	861,184	2,645,992	63,338	499,364
Total Agricultural	7,564,018	6,498,307	2,839,508	8,268,641	1,758,734	1,203,225
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	10,513,650	1,766,814	3,672,398	13,543,171	601,671	1,914,803
Non-homestead	1,224,555.00	241,950.00	542,415.00	1,349,505.00	108,495.00	243,975.00
Total	11,738,205	2,008,764	4,214,813	14,892,676	710,166	2,158,778
Apartments	673,722	103,333	259,383	1,099,113	70,566	87,847
Seas/Rec. Commercial	450,820	5,430	27,155	139,418	1,973	28,701
Commercial Land & Buildings	5,655,218	1,007,900	935,421	5,793,778	329,583	874,894
Industrial Land & Buildings	2,198,475	415,616	269,252	1,423,160	4,538	1,502,118
Public Utility	7,520,504	241,116	15,167	118,294	1,228,633	188,834
Mineral	14,648	0	0	0	0	0
Railroad Operating Property	261,665	29,967	18,184	272,349	159,492	192,653
Total Non-Agricultural	28,513,257	3,812,126	5,739,375	23,738,788	2,504,951	5,033,825
TOTAL REAL PROPERTY	36,077,275	10,310,433	8,578,883	32,007,429	4,263,685	6,237,050
TOTAL PERSONAL PROPERTY	2,562,968	480,832	87,533	1,162,713	1,598,462	324,621
TOTAL REAL & PERS. PROPERTY	38,640,243	10,791,265	8,666,416	33,170,142	5,862,147	6,561,671

**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE OF THE WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	1,578,998	4,983	255,617	2,474,689	1,036,411	2,024,316
Non-homestead	1,117,633	1,241	105,705	778,073	769,649	1,326,580
Total	2,696,631	6,225	361,321	3,252,762	1,806,060	3,350,896
Timber	0	200,984	146,545	0	0	0
Seas/Rec. Residential	3,645	2,962,726	831,811	835,424	94,551	1,863
Total Agricultural	2,700,276	3,169,935	1,339,677	4,088,186	1,900,611	3,352,759
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	932,012	2,479,102	950,931	7,868,189	852,146	5,124,404
Non-homestead	135,931.00	577,210.00	80,315.00	769,507.00	139,721.00	565,566.00
Total	1,067,943	3,056,312	1,031,246	8,637,696	991,867	5,689,970
Apartments	42,751	104,443	24,130	343,095	40,617	801,093
Seas/Rec. Commercial	1,808	291,765	204,859	81,996	4,948	3,237
Commercial Land & Buildings	262,551	1,216,077	434,934	1,780,468	327,393	3,555,770
Industrial Land & Buildings	419,129	283,746	177,000	1,525,619	66,972	2,383,383
Public Utility	36,483	207,267	29,922	125,085	579,556	529,379
Mineral	0	0	0	0	0	0
Railroad Operating Property	71,104	318,922	32,629	91,748	28,991	158,598
Total Non-Agricultural	1,901,769	5,478,532	1,934,720	12,585,707	2,040,344	13,121,430
TOTAL REAL PROPERTY	4,602,045	8,648,467	3,274,397	16,673,893	3,940,955	16,474,189
TOTAL PERSONAL PROPERTY	213,378	244,568	57,572	500,311	949,867	849,213
TOTAL REAL & PERS. PROPERTY	4,815,423	8,893,035	3,331,969	17,174,204	4,890,822	17,323,402
	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	895,455	1,330,457	2,690,096	2,723,179	2,646,529	1,223,632
Non-homestead	503,922	1,694,294	2,550,632	960,784	1,230,212	222,764
Total	1,399,377	3,024,751	5,240,728	3,683,963	3,876,741	1,446,396
Timber	54,068	18,547	0	0	0	35,269
Seas/Rec. Residential	340,048	62,279	15,971	13,003	1,088,214	2,221,291
Total Agricultural	1,793,493	3,105,577	5,256,699	3,696,966	4,964,955	3,702,956
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	778,743	942,442	3,422,838	11,917,307	5,777,804	7,188,733
Non-homestead	112,209.00	106,518.00	396,947.00	649,245.00	717,515.00	1,069,276.00
Total	890,952	1,048,960	3,819,785	12,566,552	6,495,319	8,258,009
Apartments	45,034	66,870	253,078	1,196,079	207,322	418,056
Seas/Rec. Commercial	14,328	834	9,730	21,339	8,649	200,978
Commercial Land & Buildings	1,312,861	485,668	2,174,528	5,151,353	1,376,422	2,075,442
Industrial Land & Buildings	0	4,677	669,532	2,415,728	709,480	344,961
Public Utility	24,711	548,670	1,096,912	54,700	44,007	199,994
Mineral	0	0	0	0	0	0
Railroad Operating Property	56,283	159,168	71,202	22,976	104,767	0
Total Non-Agricultural	2,344,169	2,314,847	8,094,767	21,428,727	8,945,966	11,497,440
TOTAL REAL PROPERTY	4,137,662	5,420,424	13,351,466	25,125,693	13,910,921	15,200,396
TOTAL PERSONAL PROPERTY	144,679	1,653,956	1,092,723	247,586	432,045	500,515
TOTAL REAL & PERS. PROPERTY	4,282,341	7,074,380	14,444,189	25,373,279	14,342,966	15,700,911

**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	3,355,692	3,715,710	1,851,873	2,781,606	2,896,064	1,604,196
Non-homestead	507,792	2,012,991	1,641,480	1,048,493	2,500,686	1,549,352
Total	3,863,484	5,728,701	3,493,353	3,830,099	5,396,750	3,153,548
Timber	64,087	0	0	5,612	0	2,623
Seas/Rec. Residential	2,179,756	4,665	333,045	27,377	8,780	694
Total Agricultural	6,107,327	5,733,366	3,826,398	3,863,088	5,405,530	3,156,865
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	6,978,861	6,027,725	1,317,737	8,209,708	3,725,275	1,210,290
Non-homestead	691,874.00	410,282.00	143,550.00	643,468.00	477,239.00	153,180.00
Total	7,670,735	6,438,007	1,461,287	8,853,176	4,202,514	1,363,470
Apartments	570,381	483,745	70,187	787,023	380,861	93,230
Seas/Rec. Commercial	76,827	15,668	3,526	13,219	10,514	585
Commercial Land & Buildings	2,939,461	3,006,454	497,887	2,907,712	2,688,377	434,421
Industrial Land & Buildings	786,607	780,842	153,047	2,508,463	1,166,998	0
Public Utility	512,103	154,093	186,818	109,670	46,854	168,028
Mineral	0	0	0	0	0	0
Railroad Operating Property	203,924	17,234	0	0	49,131	63,350
Total Non-Agricultural	12,760,038	10,896,043	2,372,752	15,179,263	8,545,249	2,123,084
TOTAL REAL PROPERTY	18,867,365	16,629,409	6,199,150	19,042,351	13,950,779	5,279,949
TOTAL PERSONAL PROPERTY	936,394	1,342,674	546,682	778,170	228,395	119,402
TOTAL REAL & PERS. PROPERTY	19,803,759	17,972,083	6,745,832	19,820,521	14,179,174	5,399,351
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	4,768,836	3,228,254	778,901	1,812,743	1,490,948	3,750,345
Non-homestead	1,349,448	1,497,661	504,751	427,180	1,413,418	4,605,846
Total	6,118,284	4,725,915	1,283,652	2,239,921	2,904,366	8,356,191
Timber	0	262,545	1,328	106,893	0	0
Seas/Rec. Residential	42,303	8,893,119	4,995	3,441,460	1,508	980,751
Total Agricultural	6,160,587	13,881,579	1,289,975	5,788,274	2,905,874	9,336,942
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	55,733,296	10,510,712	3,064,268	5,949,059	1,784,008	6,944,733
Non-homestead	4,876,000.00	1,293,043.00	264,650.00	817,390.00	241,544.00	699,630.00
Total	60,609,296	11,803,755	3,328,918	6,766,449	2,025,552	7,644,363
Apartments	6,077,824	939,782	259,118	362,133	125,388	467,289
Seas/Rec. Commercial	5,953	491,065	2,411	85,363	1,069	7,600
Commercial Land & Buildings	40,003,118	5,729,928	1,599,869	3,100,152	842,195	2,785,757
Industrial Land & Buildings	4,003,015	962,643	404,327	213,504	491,700	835,490
Public Utility	498,930	1,247,895	110,003	197,013	401,419	378,510
Mineral	0	0	0	0	0	0
Railroad Operating Property	64,499	235,419	50,449	223,784	99,547	511,628
Total Non-Agricultural	111,262,635	21,410,487	5,755,095	10,948,398	3,997,082	12,630,677
TOTAL REAL PROPERTY	117,423,222	35,292,066	7,045,070	16,736,672	6,902,956	21,967,619
TOTAL PERSONAL PROPERTY	1,470,345	1,140,128	1,191,986	782,205	503,085	1,739,654
TOTAL REAL & PERS. PROPERTY	118,893,567	36,432,194	8,237,056	17,518,877	7,406,041	23,707,273

**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	1,433,723	23,142	446,997	3,349,826	4,008,688	2,568,192
Non-homestead	805,170	160,253	315,239	2,906,253	2,656,489	1,118,232
Total	2,238,893	183,395	762,236	6,256,079	6,665,177	3,686,424
Timber	1,552	0	4,510	0	0	0
Seas/Rec. Residential	1,043,413	137,769	0	605	14,195	375,925
Total Agricultural	3,283,858	321,164	766,746	6,256,684	6,679,372	4,062,349
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	2,233,308	212,806,423	637,100	3,133,248	2,924,531	15,939,123
Non-homestead	330,855.00	15,028,318.00	48,451.00	290,919.00	294,856.00	1,160,954.00
Total	2,564,163	227,834,741	685,551	3,424,167	3,219,387	17,100,077
Apartments	151,126	43,827,876	52,120	250,872	260,664	1,193,465
Seas/Rec. Commercial	76,864	28,158	1,625	13,928	7,142	21,603
Commercial Land & Buildings	842,395	171,258,265	181,673	1,498,064	1,007,252	7,378,638
Industrial Land & Buildings	290,701	46,041,315	10,144	673,386	1,653,994	1,399,041
Public Utility	56,371	3,219,515	244,765	75,403	596,872	341,101
Mineral	0	0	0	0	0	0
Railroad Operating Property	79,833	1,661,922	29,869	26,471	27,080	117,724
Total Non-Agricultural	4,061,453	493,871,792	1,205,747	5,962,291	6,772,391	27,551,694
TOTAL REAL PROPERTY	7,345,311	494,192,956	1,972,493	12,218,975	13,451,763	31,614,043
TOTAL PERSONAL PROPERTY	455,943	15,659,328	721,038	228,962	869,556	1,116,985
TOTAL REAL & PERS. PROPERTY	7,801,254	509,852,284	2,693,531	12,447,937	14,321,319	32,731,028
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	1,547,338	1,314,193	2,901,994	3,208,944	3,376,596	601,012
Non-homestead	1,718,927	605,035	921,445	530,929	1,605,265	73,571
Total	3,266,265	1,919,230	3,823,439	3,739,872	4,981,861	674,578
Timber	0	22,704	0	0	0	2,145,384
Seas/Rec. Residential	0	192,732	204,757	675,340	9,250	11,430,265
Total Agricultural	3,266,265	2,134,666	4,028,196	4,415,212	4,991,111	14,250,227
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	1,371,298	2,738,750	62,344,669	28,556,195	3,357,011	54,477,949
Non-homestead	171,709.00	305,358.00	4,160,745.00	2,329,726.00	313,143.00	6,568,590.00
Total	1,543,007	3,044,108	66,505,414	30,885,921	3,670,154	61,046,539
Apartments	139,434	258,166	2,143,303	1,701,180	114,873	4,810,088
Seas/Rec. Commercial	4,481	13,196	84,459	78,073	2,328	619,572
Commercial Land & Buildings	694,311	1,443,244	13,076,995	10,316,018	695,856	26,162,351
Industrial Land & Buildings	413,202	709,999	15,416,135	3,091,530	503,044	5,848,116
Public Utility	45,409	505,382	853,620	16,338,980	65,751	4,390,761
Mineral	0	0	0	0	0	102,622
Railroad Operating Property	40,249	35,386	198,401	209,521	0	2,461,591
Total Non-Agricultural	2,880,093	6,009,481	98,282,683	62,621,223	5,052,642	105,441,640
TOTAL REAL PROPERTY	6,146,358	8,144,147	102,310,879	67,036,435	10,043,753	119,691,867
TOTAL PERSONAL PROPERTY	91,870	343,746	1,794,427	1,823,305	764,389	7,105,140
TOTAL REAL & PERS. PROPERTY	6,238,228	8,487,893	104,105,306	68,859,740	10,808,142	126,797,007

**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>	<u>TRAVERSE</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	6,223,382	2,546,308	1,226,376	1,808,643	2,863,268	1,120,675
Non-homestead	1,367,771	1,000,386	902,805	1,422,783	521,288	1,234,191
Total	7,591,153	3,546,694	2,129,181	3,231,426	3,384,556	2,354,866
Timber	0	0	0	0	89,471	0
Seas/Rec. Residential	2,868,961	54,788	13,664	3,539	2,226,279	65,437
Total Agricultural	10,460,114	3,601,482	2,142,845	3,234,965	5,700,306	2,420,303
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	40,338,760	11,956,909	1,764,027	1,337,715	4,571,783	549,971
Non-homestead	2,872,707.00	801,499.00	266,120.00	208,947.00	534,878.00	101,073.00
Total	43,211,467	12,758,408	2,030,147	1,546,662	5,106,661	651,044
Apartments	5,191,293	873,970	147,959	116,762	220,396	42,706
Seas/Rec. Commercial	221,839	13,947	1,277	703	124,936	3,624
Commercial Land & Buildings	29,693,881	6,358,694	1,167,029	1,979,851	1,427,870	214,693
Industrial Land & Buildings	6,855,827	2,557,139	72,977	249,561	150,144	101,270
Public Utility	446,320	422,055	48,260	132,694	201,332	58,254
Mineral	0	0	0	0	0	0
Railroad Operating Property	268,793	100,168	129,259	150,878	184,561	19,060
Total Non-Agricultural	85,889,420	23,084,381	3,596,908	4,177,111	7,415,900	1,090,651
TOTAL REAL PROPERTY	96,349,534	26,685,863	5,739,753	7,412,076	13,116,206	3,510,954
TOTAL PERSONAL PROPERTY	2,381,716	583,441	1,051,063	983,650	451,266	709,876
TOTAL REAL & PERS. PROPERTY	98,731,250	27,269,304	6,790,816	8,395,726	13,567,472	4,220,830
	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	2,530,259	896,742	2,506,096	2,639,616	2,388,028	1,228,601
Non-homestead	599,211	224,973	1,222,975	1,305,513	1,385,550	1,690,618
Total	3,129,470	1,121,715	3,729,071	3,945,131	3,773,578	2,919,219
Timber	7,672	190,272	0	61,356	0	0
Seas/Rec. Residential	369,501	431,893	59,090	929,120	21,136	0
Total Agricultural	3,506,643	1,743,880	3,788,161	4,935,607	3,794,714	2,919,219
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	5,578,904	2,742,262	4,616,056	138,126,159	2,004,437	712,847
Non-homestead	652,930.00	367,896.00	420,757.00	8,714,718.00	208,773.00	107,696.00
Total	6,231,834	3,110,158	5,036,813	146,840,877	2,213,210	820,543
Apartments	225,825	246,746	334,665	9,009,972	133,423	58,900
Seas/Rec. Commercial	40,538	16,596	5,736	292,722	3,959	1,491
Commercial Land & Buildings	1,771,342	1,280,449	1,437,615	55,363,942	722,163	476,272
Industrial Land & Buildings	595,691	378,465	802,670	5,143,210	509,810	0
Public Utility	78,839	168,354	110,762	2,923,159	50,169	10,214
Mineral	0	0	0	0	0	0
Railroad Operating Property	48,703	134,008	53,669	281,918	81,859	156,662
Total Non-Agricultural	8,992,772	5,334,776	7,781,930	219,855,800	3,714,593	1,524,083
TOTAL REAL PROPERTY	12,499,415	7,078,656	11,570,091	224,791,407	7,509,307	4,443,302
TOTAL PERSONAL PROPERTY	286,172	536,129	937,187	5,541,602	253,260	147,653
TOTAL REAL & PERS. PROPERTY	12,785,587	7,614,785	12,507,278	230,333,009	7,762,567	4,590,955

**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2003**

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<b><u>AGRICULTURAL</u></b>					
Farm					
Homestead	2,406,795	4,146,349	2,911,461	185,664,662	3.70%
Non-homestead	622,109	1,205,458	2,013,742	95,660,172	1.91%
Total	3,028,904	5,351,809	4,925,203	281,324,830	5.61%
Timber	14,628	0	0	8,734,432	0.18%
Seas/Rec. Residential	134,179	2,753,490	1,767	123,091,458	2.45%
Total Agricultural	3,177,711	8,105,299	4,926,970	413,150,720	8.24%
<b><u>NON-AGRICULTURAL</u></b>					
Residential					
Homestead	11,835,286	38,435,184	1,999,036	2,188,597,852	43.65%
Non-homestead	1,306,468.00	3,721,840.00	283,123.00	168,196,714	3.35%
Total	13,141,754	42,157,024	2,282,159	2,356,794,566	47.00%
Apartments	1,404,185	2,206,941	106,233	276,528,446	5.51%
Seas/Rec. Commercial	40,168	297,876	2,418	10,488,526	0.21%
Commercial Land & Buildings	6,106,076	12,404,512	771,566	1,261,377,253	25.16%
Industrial Land & Buildings	2,414,362	3,385,713	413,974	434,322,622	8.66%
Public Utility	188,210	9,461,625	70,282	99,783,181	2.00%
Mineral	0	0	0	118,693	0.00%
Railroad Operating Property	119,688	216,907	88,063	17,774,969	0.35%
Total Non-Agricultural	23,414,443	70,130,598	3,734,695	4,457,235,542	88.89%
TOTAL REAL PROPERTY	26,592,154	78,235,897	8,661,665	4,870,386,262	97.13%
TOTAL PERSONAL PROPERTY	614,394	1,850,839	374,003	143,733,843	2.87%
TOTAL REAL & PERS. PROPERTY	27,206,548	80,086,736	9,035,668	5,014,120,105	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	1,238		
Big Stone	5,191	Polk	40
Carver	138	Rice	45
Chisago	25,428	Scott	4,356
Pipestone	10,212	Sibley	636
		Total	<u>47,284</u>

**TABLE 42**  
**CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)**  
**BY COUNTY**  
**TAXES PAYABLE 2003**

<u>COUNTY</u>	<u>HACA</u>	<u>COUNTY</u>	<u>HACA</u>	<u>COUNTY</u>	<u>HACA</u>
AITKIN	1,672,624	ITASCA	1,990,967	POPE	849,567
ANOKA	13,620,426	JACKSON	827,230	RAMSEY	9,468,555
BECKER	1,049,629	KANABEC	1,286,668	RED LAKE	562,069
BELTRAMI	45,321	KANDIYOHI	2,544,695	REDWOOD	1,008,519
BENTON	1,006,389	KITTSOON	710,340	RENVILLE	964,059
BIG STONE	759,489	KOOCHICHING	26,471	RICE	1,585,471
BLUE EARTH	1,887,506	LAC QUI PARLE	680,495	ROCK	594,831
BROWN	1,132,285	LAKE	1,187,433	ROSEAU	588,378
CARLTON	1,598,846	LAKE OF THE WOODS	347,621	ST LOUIS	10,767,720
CARVER	4,756,946	LE SUEUR	1,822,734	SCOTT	5,835,676
CASS	1,349,201	LINCOLN	656,340	SHERBURNE	1,608,698
CHIPPEWA	1,073,380	LYON	994,164	SIBLEY	1,059,762
CHISAGO	2,776,334	MCLEOD	1,821,317	STEARNS	4,774,421
CLAY	1,385,493	MAHNOMEN	332,988	STEELE	1,226,950
CLEARWATER	1,100,931	MARSHALL	663,788	STEVENS	1,035,949
COOK	1,047,707	MARTIN	693,422	SWIFT	944,866
COTTONWOOD	865,899	MEEKER	1,253,511	TODD	1,624,753
CROW WING	2,158,799	MILLE LACS	1,194,119	TRAVERSE	577,884
DAKOTA	13,067,292	MORRISON	1,734,916	WABASHA	1,028,177
DODGE	1,264,083	MOWER	1,752,373	WADENA	372,733
DOUGLAS	2,012,914	MURRAY	797,140	WASECA	1,339,823
FARIBAULT	764,774	NICOLLET	1,165,933	WASHINGTON	8,792,089
FILLMORE	1,082,562	NOBLES	929,002	WATOWAN	803,644
FREEBORN	1,655,503	NORMAN	591,931	WILKIN	934,092
GOODHUE	1,058,070	OLMSTED	6,330,626	WINONA	1,871,676
GRANT	650,333	OTTER TAIL	2,828,511	WRIGHT	2,595,544
HENNEPIN	25,963,848	PENNINGTON	581,190	YELLOW MEDICINE	1,074,948
HOUSTON	1,210,971	PINE	1,302,267		
HUBBARD	893,898	PIPESTONE	713,223		
ISANTI	2,294,055	POLK	1,500,073	<b>STATEWIDE TOTAL</b>	<b>194,357,845</b>

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 2003**

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
AITKIN	\$ 10,723	\$ 55	\$ 12,035	\$ 22,813
ANOKA	123	0	157	280
BECKER	4,140	0	5,147	9,287
BELTRAMI	411	809	7,427	8,647
BENTON	7,572	0	9,873	17,445
BIG STONE	89,504	480	88,228	178,212
BLUE EARTH	64,853	0	86,965	151,818
BROWN	27,157	0	38,236	65,393
CARLTON	373,227	14,359	272,005	659,591
CARVER	2,650	253	3,218	6,121
CASS	7,590	0	8,611	16,201
CHIPPEWA	118,131	15,485	127,649	261,265
CHISAGO	4,985	0	5,298	10,283
CLAY	13,228	0	15,565	28,793
CLEARWATER	51,896	5,170	51,212	108,278
COOK	3,210	0	2,523	5,733
COTTONWOOD	47,910	1,892	65,524	115,326
CROW WING	14,234	0	20,499	34,733
DAKOTA	1,883	0	3,173	5,056
DODGE	398,486	47,682	372,322	818,490
DOUGLAS	6,834	645	7,732	15,211
FARIBAUT	72,115	0	111,655	183,770
FILLMORE	187,585	45,320	214,229	447,134
FREEBORN	52,587	6,021	64,852	123,460
GOODHUE	29,415	69	60,950	90,434
GRANT	6,198	0	8,338	14,536
HENNEPIN	314,076	0	437,646	751,722
HOUSTON	140,656	37,001	141,968	319,625
HUBBARD	0	0	0	0
ISANTI	41,018	390	33,345	74,753
ITASCA	163,286	779	125,510	289,575
JACKSON	55,659	1,265	75,300	132,224
KANABEC	4,393	61	3,409	7,863
KANDIYOHI	21,506	442	24,331	46,279
KITTSOON	4,480	0	6,426	10,906
KOOCHICHING	152,356	0	166,443	318,799
LAC QUI PARLE	51,431	0	81,247	132,678
LAKE	164,083	2,712	67,036	233,831
LAKE OF THE WOODS	10,001	256	9,477	19,734
LE SUEUR	79,988	27	79,316	159,331
LINCOLN	37,997	2,159	33,106	73,262
LYON	27,003	0	33,719	60,722
MCLEOD	61,126	0	68,314	129,440
MAHNOMEN	66,659	7,647	54,743	129,049
MARSHALL	4,515	109	6,918	11,542



**TABLE 43**  
**DISPARITY REDUCTION AID AFTER THE 90% LIMITATION**  
**BY COUNTY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2003**

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
MARTIN	\$ 35,896	\$ 0	\$ 64,885	\$ 100,781
MEEKER	15,752	2,867	24,199	42,818
MILLE LACS	24,904	50	24,385	49,339
MORRISON	29,492	0	32,405	61,897
MOWER	63,538	12,428	52,722	128,688
MURRAY	26,838	304	42,545	69,687
NICOLLET	11,777	0	15,947	27,724
NOBLES	73,129	420	93,276	166,825
NORMAN	15,812	0	19,229	35,041
OLMSTED	16,091	4,755	19,736	40,582
OTTER TAIL	13,716	247	19,166	33,129
PENNINGTON	96,502	5,018	97,207	198,727
PINE	1,063	41	944	2,048
PIPESTONE	80,374	1,708	80,245	162,327
POLK	77,390	422	89,428	167,240
POPE	22,709	0	29,683	52,392
RAMSEY	266,128	0	336,406	602,534
RED LAKE	90,151	9,252	67,735	167,138
REDWOOD	45,321	0	52,786	98,107
RENVILLE	56,733	0	90,691	147,424
RICE	31,035	0	43,475	74,510
ROCK	21,471	5,073	26,801	53,345
ROSEAU	2,188	0	3,979	6,167
ST LOUIS	5,562,912	411,939	3,308,654	9,283,505
SCOTT	10,292	0	10,313	20,605
SHERBURNE	5,372	0	8,926	14,298
SIBLEY	56,820	581	68,308	125,709
STEARNS	49,052	582	66,184	115,818
STEELE	26,939	310	39,062	66,311
STEVENS	50,679	0	61,036	111,715
SWIFT	68,428	15,342	74,938	158,708
TODD	74,626	12,016	74,511	161,153
TRAVERSE	18,650	0	21,848	40,498
WABASHA	29,508	7,108	40,197	76,813
WADENA	53,728	175	40,863	94,766
WASECA	13,440	0	14,139	27,579
WASHINGTON	363	0	540	903
WATONWAN	5,102	0	5,267	10,369
WILKIN	10,431	0	13,792	24,223
WINONA	63,658	13,944	84,524	162,126
WRIGHT	5,416	0	11,170	16,586
YELLOW MEDICINE	43,374	0	48,299	91,673
<b>STATEWIDE TOTAL</b>	<b>\$ 10,263,680</b>	<b>\$ 695,670</b>	<b>\$ 8,432,123</b>	<b>\$ 19,391,473</b>

**TABLE 44  
DISPARITY REDUCTION AID BY COUNTY  
BEFORE AND AFTER THE 90% TAX RATE LIMITATION  
TAXES PAYABLE 2003**

<u>COUNTY</u>	<u>DISPARITY REDUCTION AID BEFORE 90% LIMIT</u>	<u>90% LIMITATION REDUCTION AMOUNT *</u>	<u>DISPARITY REDUCTION AID AFTER 90% LIMIT</u>	<u>COUNTY</u>	<u>DISPARITY REDUCTION AID BEFORE 90% LIMIT</u>	<u>90% LIMITATION REDUCTION AMOUNT *</u>	<u>DISPARITY REDUCTION AID AFTER 90% LIMIT</u>
AITKIN	\$ 22,813	\$ 0	\$ 22,813	GRANT	\$ 14,536	\$ 0	\$ 14,536
ANOKA	280	0	280	HENNEPIN	751,722	0	751,722
BECKER	9,287	0	9,287	HOUSTON	319,625	0	319,625
BELTRAMI	8,647	0	8,647	HUBBARD	0	0	0
BENTON	17,445	0	17,445	ISANTI	74,753	0	74,753
BIG STONE	178,212	0	178,212	ITASCA	289,575	0	289,575
BLUE EARTH	151,818	0	151,818	JACKSON	132,224	0	132,224
BROWN	68,651	3,258	65,393	KANABEC	7,863	0	7,863
CARLTON	659,591	0	659,591	KANDIYOHI	46,279	0	46,279
CARVER	6,121	0	6,121	KITTSOON	10,906	0	10,906
CASS	16,315	114	16,201	KOOCHICHING	318,799	0	318,799
CHIPPEWA	265,537	4,272	261,265	LAC QUI PARLE	135,398	2,720	132,678
CHISAGO	10,283	0	10,283	LAKE	233,831	0	233,831
CLAY	28,793	0	28,793	LAKE OF THE WOODS	19,734	0	19,734
CLEARWATER	108,278	0	108,278	LESUEUR	159,678	347	159,331
COOK	5,733	0	5,733	LINCOLN	76,389	3,127	73,262
COTTONWOOD	128,326	13,000	115,326	LYON	61,489	767	60,722
CROW WING	34,815	82	34,733	MCLEOD	136,304	6,864	129,440
DAKOTA	5,056	0	5,056	MAHNOMEN	129,049	0	129,049
DODGE	467,457	(351,033)	818,490	MARSHALL	11,542	0	11,542
DOUGLAS	15,211	0	15,211	MARTIN	100,823	42	100,781
FARIBAULT	185,332	1,562	183,770	MEEKER	42,818	0	42,818
FILLMORE	521,461	74,327	447,134	MILLE LACS	49,339	0	49,339
FREEBORN	128,799	5,339	123,460	MORRISON	61,897	0	61,897
GOODHUE	90,434	0	90,434	MOWER	532,527	403,839	128,688

**TABLE 44**  
**DISPARITY REDUCTION AID BY COUNTY**  
**BEFORE AND AFTER THE 90% TAX RATE LIMITATION**  
**TAXES PAYABLE 2003**

<u>COUNTY</u>	<u>DISPARITY REDUCTION AID BEFORE 90% LIMIT</u>	<u>90% LIMITATION REDUCTION AMOUNT *</u>	<u>DISPARITY REDUCTION AID AFTER 90% LIMIT</u>	<u>COUNTY</u>	<u>DISPARITY REDUCTION AID BEFORE 90% LIMIT</u>	<u>90% LIMITATION REDUCTION AMOUNT *</u>	<u>DISPARITY REDUCTION AID AFTER 90% LIMIT</u>
MURRAY	\$ 106,173	\$ 36,486	\$ 69,687	SHERBURNE	\$ 14,298	\$ 0	\$ 14,298
NICOLLET	27,973	249	27,724	SIBLEY	125,709	0	125,709
NOBLES	166,912	87	166,825	STEARNS	115,818	0	115,818
NORMAN	35,041	0	35,041	STEELE	66,915	604	66,311
OLMSTED	40,582	0	40,582	STEVENS	111,715	0	111,715
OTTERTAIL	33,543	414	33,129	SWIFT	161,450	2,742	158,708
PENNINGTON	198,727	0	198,727	TODD	161,153	0	161,153
PINE	2,048	0	2,048	TRAVERSE	40,498	0	40,498
PIPESTONE	169,312	6,985	162,327	WABASHA	85,912	9,099	76,813
POLK	167,240	0	167,240	WADENA	94,766	0	94,766
POPE	52,457	65	52,392	WASECA	27,579	0	27,579
RAMSEY	602,534	0	602,534	WASHINGTON	903	0	903
RED LAKE	171,509	4,371	167,138	WATONWAN	10,829	460	10,369
REDWOOD	99,591	1,484	98,107	WILKIN	24,223	0	24,223
RENVILLE	155,673	8,249	147,424	WINONA	166,788	4,662	162,126
RICE	76,102	1,592	74,510	WRIGHT	16,586	0	16,586
ROCK	64,755	11,410	53,345	YELLOW MED	91,636	(37)	91,673
ROSEAU	6,167	0	6,167				
ST. LOUIS	9,460,351	176,846	9,283,505	STATEWIDE	\$ 19,825,868	\$ 434,395	\$ 19,391,473
SCOTT	20,605	0	20,605	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 2003**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE	
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	NTC BASED STATE TAX			
<b>AITKIN</b>								
CITY	0.0146	146.757	13,017	1,708,096	266,552	1,987,665	294,526	1,693,139
TOWN	0.0004	105.083	1,869	11,621,106	1,554,470	13,177,445	1,999,993	11,177,452
TOTAL	0.0025	109.051	14,886	13,329,202	1,821,022	15,165,110	2,294,519	12,870,591
<b>ANOKA</b>								
CITY	0.1606	110.009	27,472,751	221,026,130	28,913,706	277,412,588	19,985,940	257,426,648
TOWN	0.1458	100.307	1,104,636	8,208,396	313,596	9,626,627	911,898	8,714,729
TOTAL	0.1599	109.630	28,577,387	229,234,526	29,227,302	287,039,215	20,897,838	266,141,377
<b>BECKER</b>								
CITY	0.0423	134.312	174,632	7,408,318	1,258,902	8,841,852	645,400	8,196,452
TOWN	0.0228	117.365	169,643	15,512,882	1,375,068	17,057,593	1,838,088	15,219,505
TOTAL	0.0297	122.355	344,275	22,921,200	2,633,970	25,899,445	2,483,488	23,415,957
<b>BELTRAMI</b>								
CITY	0.0002	157.563	579	8,159,759	1,441,797	9,602,135	575,246	9,026,889
TOWN	0.0006	144.913	4,273	14,361,557	1,026,956	15,392,786	1,738,531	13,654,255
TOTAL	0.0004	149.255	4,852	22,521,316	2,468,753	24,994,921	2,313,777	22,681,144
<b>BENTON</b>								
CITY	0.0071	152.754	63,406	17,221,921	2,181,220	19,466,547	1,267,561	18,198,986
TOWN	0.0004	130.684	2,323	9,551,497	613,608	10,167,428	1,295,017	8,872,411
TOTAL	0.0046	144.074	65,729	26,773,418	2,794,828	29,633,975	2,562,578	27,071,397
<b>BIG STONE</b>								
CITY	0.1294	176.728	91,427	1,438,756	113,255	1,643,438	195,616	1,447,822
TOWN	0.1067	121.371	43,356	2,523,520	89,994	2,656,870	247,665	2,409,205
TOTAL	0.1212	136.947	134,783	3,962,276	203,249	4,300,308	443,281	3,857,027
<b>BLUE EARTH</b>								
CITY	0.1166	106.083	2,035,523	24,226,854	5,286,273	31,548,650	2,311,353	29,237,297
TOWN	0.1097	87.171	765,283	11,680,105	749,455	13,194,843	1,471,185	11,723,658
TOTAL	0.1146	99.090	2,800,806	35,906,959	6,035,728	44,743,493	3,782,538	40,960,955
<b>BROWN</b>								
CITY	0.1058	131.603	753,471	10,949,824	1,325,906	13,029,201	1,523,295	11,505,906
TOWN	0.0784	81.900	153,799	5,370,482	225,353	5,749,634	796,885	4,952,749
TOTAL	0.0999	109.696	907,270	16,320,306	1,551,259	18,778,835	2,320,180	16,458,655
<b>CARLTON</b>								
CITY	0.0215	159.416	129,805	12,205,454	1,749,152	14,084,411	1,145,135	12,939,276
TOWN	0.0132	150.122	80,448	12,109,273	933,205	13,122,926	1,411,470	11,711,456
TOTAL	0.0173	154.648	210,253	24,314,727	2,682,357	27,207,337	2,556,605	24,650,732
<b>CARVER</b>								
CITY	0.1484	130.151	6,915,617	70,033,476	6,893,885	83,842,978	3,520,642	80,322,336
TOWN	0.0465	102.643	329,114	9,580,627	362,352	10,272,093	1,216,057	9,056,036
TOTAL	0.1349	126.085	7,244,731	79,614,103	7,256,237	94,115,071	4,736,699	89,378,372
<b>CASS</b>								
CITY	0.0199	105.909	86,224	7,934,448	1,905,080	9,925,752	404,117	9,521,635
TOWN	0.0209	81.528	215,776	17,423,663	4,149,901	21,789,340	1,751,255	20,038,085
TOTAL	0.0206	87.857	302,000	25,358,111	6,054,981	31,715,092	2,155,372	29,559,720

**TABLE 45**  
**MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED**  
**TAX RATES, TOTAL TAXES, CRDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2003**

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	STATE TAX	TOTAL			
<b>CHIPPEWA</b>								
CITY	0.1874	157.973	458,216	4,716,459	551,149	5,725,824	545,856	5,179,963
TOWN	0.1748	101.165	222,390	4,896,510	225,757	5,344,657	520,791	4,823,866
TOTAL	0.1831	122.838	680,606	9,612,969	776,906	11,070,481	1,066,647	10,003,829
<b>CHISAGO</b>								
CITY	0.0771	149.035	940,328	20,897,563	1,701,154	23,539,045	1,831,304	21,707,741
TOWN	0.0794	124.845	987,660	18,167,602	743,684	19,898,946	1,990,886	17,908,060
TOTAL	0.0783	136.715	1,927,988	39,065,165	2,444,838	43,437,991	3,822,190	39,615,801
<b>CLAY</b>								
CITY	0.0120	159.193	148,531	23,150,323	2,052,885	25,351,739	6,824,869	18,526,870
TOWN	0.0298	135.191	99,527	9,459,313	262,244	9,821,084	1,040,135	8,780,949
TOTAL	0.0157	151.396	248,058	32,609,636	2,315,129	35,172,823	7,865,004	27,307,819
<b>CLEARWATER</b>								
CITY	0.0070	223.067	3,368	1,275,725	107,069	1,386,162	110,220	1,275,942
TOWN	0.0096	147.047	19,878	5,738,802	1,053,115	6,811,795	563,976	6,247,819
TOTAL	0.0091	156.763	23,246	7,014,527	1,160,184	8,197,957	674,196	7,523,761
<b>COOK</b>								
CITY	0.0774	127.983	59,759	1,192,570	187,868	1,440,197	245,358	1,194,839
TOWN	0.0774	68.652	192,273	4,533,819	1,623,622	6,349,714	604,640	5,745,074
TOTAL	0.0774	75.988	252,032	5,726,389	1,811,490	7,789,911	849,998	6,939,913
<b>COTTONWOOD</b>								
CITY	0.1891	154.026	376,637	3,546,673	350,689	4,273,999	502,270	3,771,729
TOWN	0.2169	89.956	239,489	5,614,543	426,959	6,280,991	466,978	5,814,013
TOTAL	0.1990	107.223	616,126	9,161,216	777,648	10,554,990	969,248	9,585,742
<b>CROW WING</b>								
CITY	0.0185	100.993	338,136	29,896,082	7,578,381	37,812,599	2,665,839	35,146,760
TOWN	0.0159	78.202	224,040	19,961,511	4,412,770	24,598,321	2,889,921	21,708,400
TOTAL	0.0174	90.441	562,176	49,857,593	11,991,151	62,410,920	5,555,760	56,855,160
<b>DAKOTA</b>								
CITY	0.1622	103.692	40,206,635	306,565,386	43,995,186	390,767,212	21,356,243	369,410,707
TOWN	0.0541	87.988	544,178	11,284,395	561,096	12,389,664	1,163,287	11,226,376
TOTAL	0.1580	103.039	40,750,813	317,849,781	44,556,282	403,156,876	22,519,530	380,637,083
<b>DODGE</b>								
CITY	0.0000	146.608	183	6,346,245	496,838	6,843,266	820,193	6,023,073
TOWN	0.0046	100.020	13,837	6,697,374	114,549	6,825,760	817,641	6,008,119
TOTAL	0.0021	118.312	14,020	13,043,619	611,387	13,669,026	1,637,834	12,031,192
<b>DOUGLAS</b>								
CITY	0.0288	104.092	179,984	8,788,847	2,289,520	11,258,351	844,845	10,413,506
TOWN	0.0110	89.891	122,226	15,164,957	1,945,460	17,232,643	1,981,941	15,250,702
TOTAL	0.0175	94.628	302,210	23,953,804	4,234,980	28,490,994	2,826,786	25,664,208
<b>FARIBAULT</b>								
CITY	0.0333	142.154	86,667	4,423,996	560,837	5,071,500	639,077	4,432,423
TOWN	0.0483	87.290	63,349	6,184,049	119,605	6,367,003	684,562	5,682,441
TOTAL	0.0383	104.035	150,016	10,608,045	680,442	11,438,503	1,323,639	10,114,864

**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 2003**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE	
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	NTC BASED STATE TAX			
<b>FILLMORE</b>								
CITY	0.1397	136.618	572,284	6,503,759	626,281	7,702,324	969,007	6,733,317
TOWN	0.1070	98.662	275,436	6,770,122	191,766	7,237,324	1,102,406	6,134,918
TOTAL	0.1271	114.209	847,720	13,273,881	818,047	14,939,648	2,071,413	12,868,235
<b>FREEBORN</b>								
CITY	0.1345	119.221	1,009,973	10,531,616	1,450,131	12,991,720	1,656,314	11,335,406
TOWN	0.1057	103.100	371,756	9,749,929	875,309	10,996,994	1,114,557	9,882,437
TOTAL	0.1253	110.886	1,381,729	20,281,545	2,325,440	23,988,714	2,770,871	21,217,843
<b>GOODHUE</b>								
CITY	0.0151	152.747	282,440	39,160,159	4,160,430	43,603,029	2,210,203	41,392,755
TOWN	0.0165	116.493	121,708	14,288,471	327,598	14,737,777	1,632,468	13,105,309
TOTAL	0.0155	141.015	404,148	53,448,630	4,488,028	58,340,806	3,842,671	54,498,064
<b>GRANT</b>								
CITY	0.1174	195.573	92,977	1,852,340	156,298	2,101,615	202,715	1,898,900
TOWN	0.1231	103.475	105,073	3,369,677	135,831	3,610,581	366,370	3,244,211
TOTAL	0.1204	124.226	198,050	5,222,017	292,129	5,712,196	569,085	5,143,111
<b>HENNEPIN</b>								
CITY	0.1507	127.836	132,660,587	1,436,021,316	223,870,371	1,792,552,274	65,691,621	1,726,860,653
TOWN	0.0803	113.362	199,034	3,630,947	682,644	4,512,625	162,724	4,349,901
TOTAL	0.1505	127.795	132,859,621	1,439,652,263	224,553,015	1,797,064,899	65,854,345	1,731,210,554
<b>HOUSTON</b>								
CITY	0.1050	141.294	435,584	6,529,766	466,948	7,432,298	891,749	6,540,533
TOWN	0.1539	116.802	412,826	5,424,228	203,153	6,040,207	937,917	5,102,290
TOTAL	0.1242	129.018	848,410	11,953,994	670,101	13,472,505	1,829,666	11,642,823
<b>HUBBARD</b>								
CITY	0.0014	122.393	2,419	2,902,438	688,597	3,593,454	249,434	3,344,020
TOWN	0.0035	92.963	26,313	12,656,930	2,208,391	14,891,634	1,317,845	13,573,789
TOTAL	0.0031	97.329	28,732	15,559,368	2,896,988	18,485,088	1,567,279	16,917,809
<b>ISANTI</b>								
CITY	0.0067	184.964	30,569	10,319,979	1,132,406	11,482,954	684,361	10,798,593
TOWN	0.0053	120.500	55,000	14,796,256	340,700	15,191,956	2,190,915	13,001,041
TOTAL	0.0057	140.640	85,569	25,116,235	1,473,106	26,674,910	2,875,276	23,799,634
<b>ITASCA</b>								
CITY	0.0190	153.417	176,661	20,565,106	2,459,385	23,201,152	2,794,279	20,406,873
TOWN	0.0251	113.997	281,282	20,111,246	2,453,704	22,846,232	4,612,862	18,233,370
TOTAL	0.0223	131.017	457,943	40,676,352	4,913,089	46,047,384	7,407,141	38,640,243
<b>JACKSON</b>								
CITY	0.0385	163.683	58,296	2,845,429	248,816	3,152,541	399,814	2,752,675
TOWN	0.0853	111.107	121,781	8,162,591	383,663	8,668,035	629,445	8,038,590
TOTAL	0.0613	121.168	180,077	11,008,020	632,479	11,820,576	1,029,259	10,791,265
<b>KANABEC</b>								
CITY	0.0577	143.396	71,770	2,153,470	263,261	2,488,501	223,555	2,264,946
TOWN	0.0562	135.411	211,975	7,116,136	233,748	7,561,859	1,160,389	6,401,470
TOTAL	0.0566	137.185	283,745	9,269,606	497,009	10,050,360	1,383,944	8,666,416

**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 2003**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE	
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	NTC BASED STATE TAX			
<b>KANDIYOHI</b>								
CITY	0.1447	141.317	1,198,600	14,263,406	1,832,626	17,294,632	1,631,692	15,662,940
TOWN	0.1204	125.628	918,850	17,142,781	1,120,605	19,182,236	1,675,034	17,507,202
TOTAL	0.1330	132.299	2,117,450	31,406,187	2,953,231	36,476,868	3,306,726	33,170,142
<b>KITTSOON</b>								
CITY	0.3384	156.628	188,102	1,037,463	115,528	1,341,093	140,471	1,200,622
TOWN	0.4296	87.110	497,467	3,425,225	974,715	4,897,407	235,882	4,661,525
TOTAL	0.4000	97.132	685,569	4,462,688	1,090,243	6,238,500	376,353	5,862,147
<b>KOOCHICHING</b>								
CITY	0.1643	107.073	400,442	3,453,257	885,750	4,739,449	484,775	4,254,674
TOWN	0.1331	74.580	235,883	2,338,877	282,863	2,857,623	550,626	2,306,997
TOTAL	0.1511	91.054	636,325	5,792,134	1,168,613	7,597,072	1,035,401	6,561,671
<b>LAC QUI PARLE</b>								
CITY	0.1509	154.820	121,663	1,483,536	176,504	1,781,703	210,751	1,570,952
TOWN	0.1536	92.548	117,192	3,500,705	106,044	3,723,941	479,470	3,244,471
TOTAL	0.1522	105.135	238,855	4,984,241	282,548	5,505,644	690,221	4,815,423
<b>LAKE</b>								
CITY	0.0000	164.055	0	3,347,612	305,440	3,653,052	1,006,231	2,646,821
TOWN	0.0000	115.349	0	6,294,649	959,911	7,254,560	1,008,346	6,246,214
TOTAL	0.0000	128.605	0	9,642,261	1,265,351	10,907,612	2,014,577	8,893,035
<b>LAKE OF THE WOODS</b>								
CITY	0.0245	147.204	8,478	685,095	139,647	833,220	65,776	767,444
TOWN	0.0245	139.225	24,766	2,600,066	221,823	2,846,655	282,130	2,564,525
TOTAL	0.0245	140.817	33,244	3,285,161	361,470	3,679,875	347,906	3,331,969
<b>LE SUEUR</b>								
CITY	0.0696	127.214	415,820	8,777,916	924,450	10,118,186	1,149,177	8,969,009
TOWN	0.0604	86.240	360,778	8,506,238	563,660	9,430,676	1,225,481	8,205,195
TOTAL	0.0650	103.105	776,598	17,284,154	1,488,110	19,548,862	2,374,658	17,174,204
<b>LINCOLN</b>								
CITY	0.0847	170.256	57,586	1,284,918	83,914	1,426,418	196,541	1,229,877
TOWN	0.1144	107.742	122,281	3,464,151	446,270	4,032,702	371,757	3,660,945
TOTAL	0.1029	119.627	179,867	4,749,069	530,184	5,459,120	568,298	4,890,822
<b>LYON</b>								
CITY	0.0191	128.332	132,406	11,218,744	1,849,077	13,200,227	1,150,019	12,050,208
TOWN	0.0505	82.920	109,191	5,307,943	547,558	5,964,692	691,498	5,273,194
TOTAL	0.0265	109.136	241,597	16,526,687	2,396,635	19,164,919	1,841,517	17,323,402
<b>MCLEOD</b>								
CITY	0.0790	144.839	816,375	17,731,958	1,989,279	20,537,612	1,882,894	18,654,718
TOWN	0.1075	97.211	467,788	7,298,432	169,003	7,935,223	1,216,662	6,718,561
TOTAL	0.0874	126.734	1,284,163	25,030,390	2,158,282	28,472,835	3,099,556	25,373,279
<b>MAHNOMEN</b>								
CITY	0.0000	181.177	0	1,671,497	330,060	2,001,557	99,761	1,901,749
TOWN	0.0042	174.892	2,332	2,575,968	70,196	2,648,496	267,904	2,380,592
TOTAL	0.0020	177.313	2,332	4,247,465	400,256	4,650,053	367,665	4,282,341

**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 2003**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE	
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	NTC BASED STATE TAX			
<b>MARSHALL</b>								
CITY	0.1757	142.088	152,976	1,424,738	144,818	1,722,532	244,475	1,478,057
TOWN	0.0938	98.027	139,613	5,156,632	855,813	6,152,058	555,735	5,596,323
TOTAL	0.1240	105.082	292,589	6,581,370	1,000,631	7,874,590	800,210	7,074,380
<b>MARTIN</b>								
CITY	0.0258	120.849	120,004	6,735,651	921,684	7,777,339	1,042,462	6,734,877
TOWN	0.0888	74.677	203,557	7,351,361	854,247	8,409,165	699,853	7,709,312
TOTAL	0.0466	91.368	323,561	14,087,012	1,775,931	16,186,504	1,742,315	14,444,189
<b>MEEKER</b>								
CITY	0.0650	134.342	225,582	5,343,041	564,852	6,133,475	771,116	5,362,359
TOWN	0.0490	108.447	242,324	9,601,323	439,933	10,283,580	1,302,973	8,980,607
TOTAL	0.0556	116.474	467,906	14,944,364	1,004,785	16,417,055	2,074,089	14,342,966
<b>MILLE LACS</b>								
CITY	0.0005	173.135	1,694	6,317,567	506,459	6,825,720	627,678	6,198,042
TOWN	0.0005	133.023	2,572	10,132,405	717,503	10,852,480	1,349,611	9,502,869
TOTAL	0.0005	146.015	4,266	16,449,972	1,223,962	17,678,200	1,977,289	15,700,911
<b>MORRISON</b>								
CITY	0.0285	152.307	120,117	7,869,578	955,372	8,945,067	916,182	8,028,885
TOWN	0.0156	117.195	105,193	12,804,190	961,047	13,870,430	2,095,556	11,774,874
TOTAL	0.0205	128.469	225,310	20,673,768	1,916,419	22,815,497	3,011,738	19,803,759
<b>MOWER</b>								
CITY	0.0891	93.873	807,269	9,724,056	1,341,837	11,873,162	2,162,644	9,710,518
TOWN	0.0911	90.410	277,489	8,480,370	576,832	9,334,691	1,073,126	8,261,565
TOTAL	0.0896	92.227	1,084,758	18,204,426	1,918,669	21,207,853	3,235,770	17,972,083
<b>MURRAY</b>								
CITY	0.2665	132.716	287,593	1,640,298	172,655	2,100,546	290,955	1,809,591
TOWN	0.1996	82.266	234,528	4,861,480	358,217	5,454,225	517,984	4,936,241
TOTAL	0.2316	90.992	522,121	6,501,778	530,872	7,554,771	808,939	6,745,832
<b>NICOLLET</b>								
CITY	0.1154	102.468	1,180,975	12,377,900	1,831,785	15,390,660	1,485,564	13,905,093
TOWN	0.1095	86.382	309,317	6,031,821	301,914	6,643,052	727,624	5,915,428
TOTAL	0.1141	96.576	1,490,292	18,409,721	2,133,699	22,033,712	2,213,188	19,820,521
<b>NOBLES</b>								
CITY	0.1285	141.268	546,209	7,383,265	1,042,062	8,971,536	886,311	8,085,225
TOWN	0.1557	101.996	173,701	6,451,608	112,165	6,737,474	643,525	6,093,949
TOTAL	0.1342	119.764	719,910	13,834,873	1,154,227	15,709,010	1,529,836	14,179,174
<b>NORMAN</b>								
CITY	0.2075	197.442	153,959	1,621,259	94,915	1,870,133	210,453	1,659,677
TOWN	0.1804	121.874	97,932	3,864,469	105,031	4,067,432	327,758	3,739,674
TOTAL	0.1960	137.418	251,891	5,485,728	199,946	5,937,565	538,211	5,399,351
<b>OLMSTED</b>								
CITY	0.1167	125.616	6,678,787	88,257,357	12,953,626	107,889,770	7,417,864	100,471,906
TOWN	0.0967	107.946	1,282,304	18,619,934	586,404	20,488,642	2,066,981	18,421,661
TOTAL	0.1129	122.133	7,961,091	106,877,291	13,540,030	128,378,412	9,484,845	118,893,567



**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 2003**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE	
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	NTC BASED STATE TAX			
<b>OTTER TAIL</b>								
CITY	0.0933	104.961	866,115	12,555,931	2,441,308	15,863,354	1,651,751	14,211,603
TOWN	0.0479	82.382	637,060	21,835,754	3,154,437	25,627,251	3,406,660	22,220,591
TOTAL	0.0666	89.403	1,503,175	34,391,685	5,595,745	41,490,605	5,058,411	36,432,194
<b>PENNINGTON</b>								
CITY	0.0268	200.391	53,753	4,785,190	441,440	5,280,383	471,061	4,809,322
TOWN	0.0322	149.250	41,467	3,484,808	335,090	3,861,365	433,631	3,427,734
TOTAL	0.0289	175.108	95,220	8,269,998	776,530	9,141,748	904,692	8,237,056
<b>PINE</b>								
CITY	0.1240	126.291	426,299	5,727,976	1,051,187	7,205,462	610,284	6,595,178
TOWN	0.1136	111.390	680,296	11,002,768	919,728	12,602,792	1,679,093	10,923,699
TOTAL	0.1174	116.079	1,106,595	16,730,744	1,970,915	19,808,254	2,289,377	17,518,877
<b>PIPESTONE</b>								
CITY	0.2624	153.369	442,489	3,136,835	377,578	3,956,902	411,172	3,545,730
TOWN	0.2407	108.991	193,281	3,844,359	167,967	4,205,607	345,296	3,860,311
TOTAL	0.2554	125.279	635,770	6,981,194	545,545	8,162,509	756,468	7,406,041
<b>POLK</b>								
CITY	0.0445	180.516	228,319	11,052,699	1,051,387	12,332,405	2,006,399	10,326,006
TOWN	0.0680	138.325	193,729	13,404,444	834,225	14,432,398	1,051,131	13,381,267
TOTAL	0.0529	154.661	422,048	24,457,143	1,885,612	26,764,803	3,057,530	23,707,273
<b>POPE</b>								
CITY	0.0099	146.141	16,392	2,930,132	331,308	3,277,832	368,640	2,909,192
TOWN	0.0320	108.028	67,066	5,156,503	372,538	5,596,107	704,045	4,892,062
TOTAL	0.0222	119.302	83,458	8,086,635	703,846	8,873,939	1,072,685	7,801,254
<b>RAMSEY</b>								
CITY	0.1221	120.142	34,164,718	423,757,069	68,482,221	526,404,008	29,143,904	497,259,865
TOWN	0.1794	108.236	1,565,119	10,679,222	1,178,692	13,423,033	830,614	12,592,419
TOTAL	0.1238	119.818	35,729,837	434,436,291	69,660,913	539,827,041	29,974,518	509,852,284
<b>RED LAKE</b>								
CITY	0.0972	218.577	38,394	1,035,544	73,962	1,147,900	114,141	1,033,759
TOWN	0.1930	117.255	92,659	1,511,474	249,573	1,853,706	193,934	1,659,772
TOTAL	0.1497	144.486	131,053	2,547,018	323,535	3,001,606	308,075	2,693,531
<b>REDWOOD</b>								
CITY	0.0472	170.209	132,288	5,621,474	524,606	6,278,368	673,355	5,605,013
TOWN	0.0766	95.727	83,770	7,312,588	104,963	7,501,321	658,397	6,842,924
TOTAL	0.0555	118.209	216,058	12,934,062	629,569	13,779,689	1,331,752	12,447,937
<b>RENVILLE</b>								
CITY	0.0947	173.540	244,373	5,421,130	511,415	6,176,918	659,900	5,517,018
TOWN	0.0896	86.259	184,645	8,663,300	765,610	9,613,555	809,254	8,804,301
TOTAL	0.0924	106.966	429,018	14,084,430	1,277,025	15,790,473	1,469,154	14,321,319
<b>RICE</b>								
CITY	0.0180	104.551	316,692	21,491,939	3,145,374	24,954,005	2,429,213	22,524,792
TOWN	0.0175	85.407	155,532	11,210,409	482,129	11,848,070	1,641,834	10,206,236
TOTAL	0.0179	97.091	472,224	32,702,348	3,627,503	36,802,075	4,071,047	32,731,028

**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 2003**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE	
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	NTC BASED STATE TAX			
<b>ROCK</b>								
CITY	0.1109	112.608	206,950	2,478,037	337,363	3,022,350	455,730	2,566,620
TOWN	0.0980	88.371	77,280	3,932,623	69,514	4,079,417	407,809	3,671,608
TOTAL	0.1071	96.391	284,230	6,410,660	406,877	7,101,767	863,539	6,238,228
<b>ROSEAU</b>								
CITY	0.0692	178.172	118,141	3,811,060	489,888	4,419,089	391,697	4,027,392
TOWN	0.0671	120.375	160,361	4,951,752	301,989	5,414,102	953,601	4,460,501
TOTAL	0.0680	140.147	278,502	8,762,812	791,877	9,833,191	1,345,298	8,487,893
<b>ST. LOUIS</b>								
CITY	0.0191	144.878	970,006	88,654,760	10,333,974	99,958,740	15,117,820	84,840,920
TOWN	0.0216	132.626	487,411	44,590,500	4,527,774	49,605,685	7,649,598	41,956,087
TOTAL	0.0198	140.533	1,457,417	133,245,260	14,861,748	149,564,425	22,767,418	126,797,007
<b>SCOTT</b>								
CITY	0.1891	114.569	10,307,905	72,717,533	8,719,448	91,744,886	5,162,013	86,582,873
TOWN	0.0972	89.014	1,549,420	16,618,557	808,545	18,976,522	1,454,089	17,522,433
TOTAL	0.1683	108.761	11,857,325	89,336,090	9,527,993	110,721,408	6,616,102	104,105,306
<b>SHERBURNE</b>								
CITY	0.0980	121.074	2,545,821	44,046,654	5,736,379	52,328,854	2,458,247	49,870,607
TOWN	0.0561	97.598	1,010,802	19,775,408	949,685	21,735,895	2,746,762	18,989,133
TOTAL	0.0808	112.676	3,556,623	63,822,062	6,686,064	74,064,749	5,205,009	68,859,740
<b>SIBLEY</b>								
CITY	0.0716	157.107	166,932	4,112,186	312,055	4,591,173	619,620	3,971,553
TOWN	0.0670	99.596	169,536	7,292,883	280,655	7,743,074	906,485	6,836,589
TOTAL	0.0692	114.740	336,468	11,405,069	592,710	12,334,247	1,526,105	10,808,142
<b>STEARNS</b>								
CITY	0.0323	126.635	1,369,631	67,968,917	11,068,492	80,407,040	6,384,089	74,022,951
TOWN	0.0508	114.911	792,792	26,069,147	1,472,159	28,334,098	3,625,799	24,708,299
TOTAL	0.0373	123.152	2,162,423	94,038,064	12,540,651	108,741,138	10,009,888	98,731,250
<b>STEELE</b>								
CITY	0.1942	116.055	2,467,227	17,698,307	2,662,559	22,828,093	2,056,741	20,771,352
TOWN	0.1456	93.009	504,739	6,421,527	428,891	7,355,157	857,205	6,497,952
TOTAL	0.1838	108.873	2,971,966	24,119,834	3,091,450	30,183,250	2,913,946	27,269,304
<b>STEVENS</b>								
CITY	0.1409	145.384	239,789	2,940,625	361,917	3,542,331	360,726	3,181,605
TOWN	0.1304	91.801	145,344	3,434,675	397,781	3,977,800	368,589	3,609,211
TOTAL	0.1368	110.604	385,133	6,375,300	759,698	7,520,131	729,315	6,790,816
<b>SWIFT</b>								
CITY	0.1094	135.143	199,328	3,159,704	564,103	3,923,135	390,120	3,533,015
TOWN	0.0860	100.270	97,387	4,733,254	484,295	5,314,936	452,225	4,862,711
TOTAL	0.1004	111.822	296,715	7,892,958	1,048,398	9,238,071	842,345	8,395,726
<b>TODD</b>								
CITY	0.0207	163.096	43,802	4,084,729	411,654	4,540,185	510,655	4,029,530
TOWN	0.0279	146.330	116,964	10,490,078	560,272	11,167,314	1,629,372	9,537,942
TOTAL	0.0255	150.670	160,766	14,574,807	971,926	15,707,499	2,140,027	13,567,472

**TABLE 45**  
**MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED**  
**TAX RATES, TOTAL TAXES, CRDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2003**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE	
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	NTC BASED STATE TAX			
					TOTAL			
<b>TRAVERSE</b>								
CITY	0.1649	193.714	71,740	986,363	82,171	1,140,274	111,743	1,028,531
TOWN	0.1169	89.757	61,371	3,070,057	270,745	3,402,173	209,874	3,192,299
TOTAL	0.1386	103.228	133,111	4,056,420	352,916	4,542,447	321,617	4,220,830
<b>WABASHA</b>								
CITY	0.0364	122.729	185,176	7,220,352	785,206	8,190,734	1,021,366	7,169,368
TOWN	0.0448	101.054	157,219	6,284,451	165,516	6,607,186	990,967	5,616,219
TOTAL	0.0398	111.591	342,395	13,504,803	950,722	14,797,920	2,012,333	12,785,587
<b>WADENA</b>								
CITY	0.0127	175.032	24,842	4,149,600	448,324	4,622,766	444,301	4,178,465
TOWN	0.0069	138.479	11,261	3,812,383	226,207	4,049,851	613,531	3,436,320
TOTAL	0.0100	155.392	36,103	7,961,983	674,531	8,672,617	1,057,832	7,614,785
<b>WASECA</b>								
CITY	0.0109	141.371	44,108	6,577,490	643,758	7,265,356	924,025	6,341,331
TOWN	0.0254	98.073	69,958	6,597,413	381,907	7,049,278	883,331	6,165,947
TOTAL	0.0168	115.776	114,066	13,174,903	1,025,665	14,314,634	1,807,356	12,507,278
<b>WASHINGTON</b>								
CITY	0.1901	108.913	26,865,656	178,716,001	20,107,467	225,689,124	12,270,841	213,418,236
TOWN	0.1627	83.475	2,585,082	14,613,404	585,838	17,784,324	869,551	16,914,773
TOTAL	0.1874	106.461	29,450,738	193,329,405	20,693,305	243,473,448	13,140,392	230,333,009
<b>WATONWAN</b>								
CITY	0.1419	152.071	253,646	3,139,907	309,759	3,703,312	479,417	3,223,895
TOWN	0.1716	110.901	143,493	4,703,406	125,381	4,972,280	433,608	4,538,672
TOTAL	0.1514	124.382	397,139	7,843,313	435,140	8,675,592	913,025	7,762,567
<b>WILKIN</b>								
CITY	0.0088	106.410	9,804	1,385,272	176,945	1,572,021	276,079	1,295,942
TOWN	0.0319	78.143	21,157	3,471,201	110,971	3,603,329	308,316	3,295,013
TOTAL	0.0174	84.550	30,961	4,856,473	287,916	5,175,350	584,395	4,590,955
<b>WINONA</b>								
CITY	0.0833	101.404	1,269,504	18,617,459	3,086,561	22,973,524	2,453,805	20,519,719
TOWN	0.0855	98.197	412,847	7,332,117	186,158	7,931,122	1,244,293	6,686,829
TOTAL	0.0839	100.477	1,682,351	25,949,576	3,272,719	30,904,646	3,698,098	27,206,548
<b>WRIGHT</b>								
CITY	0.0713	117.024	2,692,452	53,648,079	5,761,004	62,101,535	4,361,581	57,739,954
TOWN	0.1020	88.785	1,837,901	21,597,023	1,947,634	25,382,558	3,035,776	22,346,782
TOTAL	0.0812	107.234	4,530,353	75,245,102	7,708,638	87,484,093	7,397,357	80,086,736
<b>YELLOW MEDICINE</b>								
CITY	0.1450	177.746	214,411	3,064,760	276,215	3,555,386	376,960	3,178,426
TOWN	0.0843	127.957	94,533	6,196,921	143,836	6,435,290	578,048	5,857,242
TOTAL	0.1188	141.030	308,944	9,261,681	420,051	9,990,676	955,008	9,035,668
<b>STATEWIDE TOTAL</b>								
CITY	0.1327	122.716	316,739,796	3,632,842,109	522,058,797	4,476,581,507	263,469,145	4,213,111,617
TOWN	0.0641	103.454	28,108,091	811,627,553	63,284,385	904,977,423	103,968,934	801,008,488
TOTAL	0.1221	118.681	344,847,887	4,444,469,662	585,343,182	5,381,558,930	367,438,079	5,014,120,105

**TABLE 46  
POWER LINE CREDIT  
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS  
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP  
TAXES PAYABLE 2003**

<u>COUNTY</u> <sup>1</sup>	<u>10 PERCENT POWER LINE TAX CAPACITY</u>	<u>10 PERCENT POWER LINE LEVY AMOUNT</u>	<u>NUMBER OF PARCELS</u>		<u>CREDIT AMOUNT</u>
			<u>UNDER THE MAXIMUM CREDIT</u>	<u>AT THE MAXIMUM CREDIT</u>	
<b><u>BENTON</u></b>					
CITY	118	196	2	0	23
TOWN	4,009	5,297	48	13	2,383
TOTAL	4,127	5,493	50	13	2,406
<b><u>CARLTON</u></b>					
TOWN	8,712	14,478	4	35	1,056
TOTAL	8,712	14,478	4	35	1,056
<b><u>CHISAGO</u></b>					
CITY	1,944	2,859	14	10	1,909
TOWN	8,370	11,031	55	31	6,453
TOTAL	10,314	13,890	69	41	8,362
<b><u>GRANT</u></b>					
TOWN	6,133	6,213	3	75	5,884
TOTAL	6,133	6,213	3	75	5,884
<b><u>HENNEPIN</u></b>					
CITY	10,760	13,991	83	77	13,991
TOTAL	10,760	13,991	83	77	13,991
<b><u>ITASCA</u></b>					
CITY	1,122	1,509	3	2	361
TOWN	9,435	10,782	22	15	1,211
TOTAL	10,557	12,291	25	17	1,572
<b><u>KANDIYOHI</u></b>					
TOWN	162	225	7	12	1,405
TOTAL	162	225	7	12	1,405
<b><u>KOOCHICHING</u><sup>2</sup></b>					
TOWN	0	0	5	48	2,043
TOTAL	0	0	5	48	2,043
<b><u>LAKE OF THE WOODS</u><sup>2</sup></b>					
TOWN	0	0	0	33	1,642
TOTAL	0	0	0	33	1,642
<b><u>MEEKER</u></b>					
TOWN	6,133	6,979	24	74	6,054
TOTAL	6,133	6,979	24	74	6,054
<b><u>MILLE LACS</u></b>					
CITY	336	489	0	13	425
TOWN	1,208	1,547	4	21	1,181
TOTAL	1,544	2,036	4	34	1,606
<b><u>PINE</u></b>					
CITY	1,649	1,951	17	10	1,391
TOWN	12,350	14,260	64	97	8,350
TOTAL	13,999	16,211	81	107	9,741

**TABLE 46  
POWER LINE CREDIT  
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS  
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP  
TAXES PAYABLE 2003**

<u>COUNTY<sup>1</sup></u>	<u>10 PERCENT POWER LINE TAX CAPACITY</u>	<u>10 PERCENT POWER LINE LEVY AMOUNT</u>	<u>NUMBER OF PARCELS</u>		<u>CREDIT AMOUNT</u>
			<u>UNDER THE MAXIMUM CREDIT</u>	<u>AT THE MAXIMUM CREDIT</u>	
<b><u>POPE</u></b>					
TOWN	7,137	7,822	45	45	6,071
TOTAL	7,137	7,822	45	45	6,071
<b><u>ROSEAU</u></b>					
TOWN	8,040	10,371	34	49	2,837
TOTAL	8,040	10,371	34	49	2,837
<b><u>ST. LOUIS</u></b>					
CITY	5,984	10,043	5	50	1,730
TOWN	20,367	28,260	5	74	2,597
TOTAL	26,351	38,303	10	124	4,327
<b><u>SHERBURNE</u></b>					
CITY	1,318	1,328	4	3	810
TOWN	9,252	8,105	63	35	4,123
TOTAL	10,570	9,433	67	38	4,933
<b><u>STEARNS</u></b>					
TOWN	8,538	9,451	115	24	8,579
TOTAL	8,538	9,451	115	24	8,579
<b><u>STEVENS</u></b>					
TOWN	634	570	3	4	458
TOTAL	634	570	3	4	458
<b><u>TRAVERSE</u></b>					
TOWN	3,201	2,561	3	41	2,467
TOTAL	3,201	2,561	3	41	2,467
<b><u>WASHINGTON</u></b>					
CITY	6,997	6,501	93	10	4,907
TOWN	1,634	1,597	16	9	849
TOTAL	8,631	8,098	109	19	5,756
<b><u>WRIGHT</u></b>					
TOWN	7,939	7,437	77	30	6,266
TOTAL	7,939	7,437	77	30	6,266
<b><u>STATEWIDE TOTAL</u></b>					
CITY	<b>30,228</b>	<b>38,867</b>	<b>221</b>	<b>175</b>	<b>25,547</b>
TOWN	<b>123,254</b>	<b>146,986</b>	<b>597</b>	<b>765</b>	<b>71,909</b>
TOTAL	<b>153,482</b>	<b>185,853</b>	<b>818</b>	<b>940</b>	<b>97,456</b>

(1) Counties not listed in this table did not have any power line credit for taxes payable in 2003.

(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 2003**

<u>AGRICULTURAL PRESERVES CREDIT</u>					<u>COUNTY CONSERVATION CREDIT</u>				
<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>NUMBER OF ACRES</u>	<u>NET TAX CAPACITY</u>	<u>CREDIT AMOUNT</u>	<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>NUMBER OF ACRES</u>	<u>NET TAX CAPACITY</u>	<u>CREDIT AMOUNT</u>
<u>ANOKA</u>					<u>WASECA</u>				
CITY	90	2,791	55,475	4,241	CITY	0	0	0	0
TOWN	0	0	0	0	TOWN	937	83,792	1,393,251	125,645
TOTAL	90	2,791	55,475	4,241	TOTAL	937	83,792	1,393,251	125,645
<u>CARVER</u>					<u>WINONA</u>				
CITY	4	213	2,034	560	CITY	0	0	0	0
TOWN	1,149	96,177	812,696	144,071	TOWN	424	41,739	485,283	62,608
TOTAL	1,153	96,390	814,730	144,631	TOTAL	424	41,739	485,283	62,608
<u>DAKOTA</u>					<u>WRIGHT</u>				
CITY	58	3,526	37,685	5,823	CITY	4	275	4,583	413
TOWN	922	58,327	619,060	87,181	TOWN	158	9,426	129,032	14,118
TOTAL	980	61,853	656,745	93,004	TOTAL	162	9,701	133,615	14,531
<u>HENNEPIN</u>					<u>STATEWIDE TOTAL</u>				
CITY	246	13,131	130,352	28,762	<u>CITY</u>	<b>4</b>	<b>275</b>	<b>4,583</b>	<b>413</b>
TOWN	5	351	2,866	527	<u>TOWN</u>	<b>1,519</b>	<b>134,957</b>	<b>2,007,566</b>	<b>202,371</b>
TOTAL	251	13,482	133,218	29,289	<u>TOTAL</u>	<b>1,523</b>	<b>135,232</b>	<b>2,012,149</b>	<b>202,784</b>
<u>SCOTT</u>									
CITY	7	425	5,386	638					
TOWN	112	7,308	91,735	10,920					
TOTAL	119	7,733	97,121	11,558					
<u>WASHINGTON</u>									
CITY	98	4,104	27,785	6,154					
TOWN	98	4,767	36,314	7,150					
TOTAL	196	8,871	64,099	13,304					
<b><u>STATEWIDE TOTAL</u></b>									
<b>CITY</b>	<b>503</b>	<b>24,190</b>	<b>258,717</b>	<b>46,178</b>					
<b>TOWN</b>	<b>2,286</b>	<b>166,930</b>	<b>1,562,671</b>	<b>249,849</b>					
<b>TOTAL</b>	<b>2,789</b>	<b>191,120</b>	<b>1,821,388</b>	<b>296,027</b>					

**TABLE 48  
OTHER CREDITS  
TAXES PAYABLE 2003**

**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	801	\$ 706,517	\$ 3,486,462	\$ 4,193,780
POLK	350	142,114	722,439	864,903
WILKIN	<u>1</u>	<u>0</u>	<u>8,519</u>	<u>8,520</u>
<b>STATEWIDE TOTAL</b>	<b>1,152</b>	<b>\$ 848,631</b>	<b>\$ 4,217,420</b>	<b>\$ 5,066,051</b>

**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>	
ROSEAU	758	\$ 33,144	\$ 1	\$ 54,730	\$ 54,731
WRIGHT	<u>306</u>	<u>16,544</u>	<u>66</u>	<u>18,416</u>	<u>18,482</u>
<b>STATEWIDE TOTAL</b>	<b>1,064</b>	<b>\$ 49,688</b>	<b>\$ 67</b>	<b>\$ 73,146</b>	<b>\$ 73,213</b>

**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 2003**

<u>COUNTY</u>	<u>57% CREDIT</u>			<u>66% CREDIT</u>		
	<u>CURRENT YEAR AMOUNT</u>	<u>NUMBER OF HMSTDS RECEIVING&lt;MAX</u>	<u>NUMBER OF HMSTDS RECEIVING MAXIMUM</u>	<u>CURRENT YEAR AMOUNT</u>	<u>NUMBER OF HMSTDS RECEIVING&lt;MAX</u>	<u>NUMBER OF HMSTDS RECEIVING MAXIMUM</u>
<u>AITKIN</u>						
CITY	128,594	341	221	0	0	0
TOWN	686,555	1,236	1,628	0	0	0
TOTAL	815,149	1,577	1,849	0	0	0
<u>COOK</u>						
CITY	128,517	26	424	0	0	0
TOWN	301,737	396	819	20,581	20	54
TOTAL	430,254	422	1,243	20,581	20	54
<u>CROW WING</u>						
CITY	172,889	182	477	287,763	212	768
TOWN	434,252	570	1,167	186,124	180	469
TOTAL	607,141	752	1,644	473,887	392	1,237
<u>ITASCA</u>						
CITY	828,075	316	2,644	753,245	789	1,879
TOWN	1,975,024	2,237	5,406	430,243	260	1,179
TOTAL	2,803,099	2,553	8,050	1,183,488	1,049	3,058
<u>KOOCHICHING</u>						
CITY	0	0	0	0	0	0
TOWN	0	0	0	3,114	29	0
TOTAL	0	0	0	3,114	29	0
<u>LAKE</u>						
CITY	338,182	127	1,074	230,457	266	512
TOWN	533,915	506	1,510	0	0	0
TOTAL	872,097	633	2,584	230,457	266	512
<u>ST. LOUIS</u>						
CITY	249,554	284	520	5,087,908	3,779	13,476
TOWN	2,394,840	2,416	6,628	891,919	591	2,425
TOTAL	2,644,394	2,700	7,148	5,979,827	4,370	15,901
<u>STATEWIDE TOTAL</u>						
CITY	<b>1,845,811</b>	<b>1,276</b>	<b>5,360</b>	<b>6,359,373</b>	<b>5,046</b>	<b>16,635</b>
TOWN	<b>6,326,323</b>	<b>7,361</b>	<b>17,158</b>	<b>1,531,981</b>	<b>1,080</b>	<b>4,127</b>
TOTAL	<b>8,172,134</b>	<b>8,637</b>	<b>22,518</b>	<b>7,891,354</b>	<b>6,126</b>	<b>20,762</b>



**TABLE 50**  
**RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2003**

COUNTY	NUMBER RECEIVING		CREDIT AMOUNT		COUNTY	NUMBER RECEIVING		CREDIT AMOUNT	
	TO \$150	\$150 - \$304	AG HOMESTEADS	NON-AG HOMESTEADS		TO \$150	\$150 - \$304	AG HOMESTEADS	NON-AG HOMESTEADS
<b><u>AITKIN</u></b>					<b><u>CARVER</u></b>				
CITY	293	581	663	164,711	CITY	3,959	13,778	7,779	3,501,496
TOWN	1,012	4,173	218,980	907,876	TOWN	505	2,989	293,615	459,893
TOTAL	1,305	4,754	219,643	1,072,587	TOTAL	4,464	16,767	301,394	3,961,389
<b><u>ANOKA</u></b>					<b><u>CASS</u></b>				
CITY	5,592	79,764	89,885	19,816,152	CITY	618	1,442	4,208	396,322
TOWN	449	3,608	52,861	812,241	TOWN	1,296	5,886	148,371	1,424,081
TOTAL	6,041	83,372	142,746	20,628,393	TOTAL	1,914	7,328	152,579	1,820,403
<b><u>BECKER</u></b>					<b><u>CHIPPEWA</u></b>				
CITY	541	2,372	1,200	643,409	CITY	752	1,931	1,922	542,094
TOWN	1,232	5,532	342,322	1,149,025	TOWN	335	1,121	166,635	142,534
TOTAL	1,773	7,904	343,522	1,792,434	TOTAL	1,087	3,052	168,557	684,628
<b><u>BELTRAMI</u></b>					<b><u>CHISAGO</u></b>				
CITY	697	2,033	5,671	566,894	CITY	378	6,953	64,257	1,721,495
TOWN	1,321	5,550	197,647	1,324,905	TOWN	539	6,777	413,991	1,260,270
TOTAL	2,018	7,583	203,318	1,891,799	TOTAL	917	13,730	478,248	2,981,765
<b><u>BENTON</u></b>					<b><u>CLAY</u></b>				
CITY	178	4,773	2,031	1,263,157	CITY	749	9,680	3,127	2,626,591
TOWN	269	3,743	334,074	638,424	TOWN	255	2,893	250,202	518,451
TOTAL	447	8,516	336,105	1,901,581	TOTAL	1,004	12,573	253,329	3,145,042
<b><u>BIG STONE</u></b>					<b><u>CLEARWATER</u></b>				
CITY	733	598	3,997	190,925	CITY	359	341	1,600	107,595
TOWN	362	341	66,463	46,105	TOWN	720	1,271	182,077	196,998
TOTAL	1,095	939	70,460	237,030	TOTAL	1,079	1,612	183,677	304,593
<b><u>BLUE EARTH</u></b>					<b><u>COOK</u></b>				
CITY	567	8,778	3,248	2,306,713	CITY	12	437	23	116,818
TOWN	425	4,240	369,653	731,065	TOWN	196	1,071	4,475	272,928
TOTAL	992	13,018	372,901	3,037,778	TOTAL	208	1,508	4,498	389,746
<b><u>BROWN</u></b>					<b><u>COTTONWOOD</u></b>				
CITY	897	5,542	3,785	1,517,073	CITY	1,194	1,665	4,283	497,220
TOWN	446	1,769	259,373	210,603	TOWN	598	753	148,931	80,565
TOTAL	1,343	7,311	263,158	1,727,676	TOTAL	1,792	2,418	153,214	577,785
<b><u>CARLTON</u></b>					<b><u>CROW WING</u></b>				
CITY	452	4,285	6,227	1,134,387	CITY	1,181	8,389	10,596	2,184,088
TOWN	628	4,719	183,454	1,073,558	TOWN	1,065	7,923	208,046	1,875,870
TOTAL	1,080	9,004	189,681	2,207,945	TOTAL	2,246	16,312	218,642	4,059,958

**TABLE 50**  
**RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2003**

COUNTY	NUMBER RECEIVING		CREDIT AMOUNT		COUNTY	NUMBER RECEIVING		CREDIT AMOUNT	
	TO \$150	\$150 - \$304	AG HOMESTEADS	NON-AG HOMESTEADS		TO \$150	\$150 - \$304	AG HOMESTEADS	NON-AG HOMESTEADS
<b><u>DAKOTA</u></b>					<b><u>HOUSTON</u></b>				
CITY	15,359	85,721	26,845	21,290,261	CITY	265	3,381	3,518	885,327
TOWN	749	3,647	170,247	690,335	TOWN	253	2,437	241,503	378,214
TOTAL	16,108	89,368	197,092	21,980,596	TOTAL	518	5,818	245,021	1,263,541
<b><u>DODGE</u></b>					<b><u>HUBBARD</u></b>				
CITY	166	3,081	1,436	817,161	CITY	263	906	1,421	247,329
TOWN	163	2,249	245,124	340,055	TOWN	946	4,380	135,830	1,042,210
TOTAL	329	5,330	246,560	1,157,216	TOTAL	1,209	5,286	137,251	1,289,539
<b><u>DOUGLAS</u></b>					<b><u>ISANTI</u></b>				
CITY	402	3,057	8,057	831,986	CITY	212	2,558	1,031	682,905
TOWN	865	6,372	327,043	1,321,381	TOWN	368	7,192	488,708	1,351,800
TOTAL	1,267	9,429	335,100	2,153,367	TOTAL	580	9,750	489,739	2,034,705
<b><u>FARIBAULT</u></b>					<b><u>ITASCA</u></b>				
CITY	1,678	2,096	4,259	631,032	CITY	1,151	4,457	1,054	1,210,799
TOWN	426	1,476	233,730	159,064	TOWN	1,233	7,826	133,997	1,961,422
TOTAL	2,104	3,572	237,989	790,096	TOTAL	2,384	12,283	135,051	3,172,221
<b><u>FILLMORE</u></b>					<b><u>JACKSON</u></b>				
CITY	580	3,514	22,757	925,137	CITY	813	1,359	2,548	395,579
TOWN	355	2,565	399,073	278,148	TOWN	488	1,207	213,234	128,428
TOTAL	935	6,079	421,830	1,203,285	TOTAL	1,301	2,566	215,782	524,007
<b><u>FREEBORN</u></b>					<b><u>KANABEC</u></b>				
CITY	1,325	6,204	2,500	1,652,078	CITY	115	826	4,530	216,117
TOWN	563	2,774	298,216	449,182	TOWN	524	3,399	268,736	648,816
TOTAL	1,888	8,978	300,716	2,101,260	TOTAL	639	4,225	273,266	864,933
<b><u>GOODHUE</u></b>					<b><u>KANDIYOHI</u></b>				
CITY	358	8,379	13,824	2,185,070	CITY	546	6,077	3,452	1,626,275
TOWN	416	4,429	495,228	657,353	TOWN	752	5,009	314,002	1,003,692
TOTAL	774	12,808	509,052	2,842,423	TOTAL	1,298	11,086	317,454	2,629,967
<b><u>GRANT</u></b>					<b><u>KITTSON</u></b>				
CITY	512	659	3,187	196,381	CITY	661	396	3,887	134,778
TOWN	293	736	102,775	103,583	TOWN	485	263	64,435	30,926
TOTAL	805	1,395	105,962	299,964	TOTAL	1,146	659	68,322	165,704
<b><u>HENNEPIN</u></b>					<b><u>KOOCHICHING</u></b>				
CITY	39,926	256,866	118,914	65,367,414	CITY	897	1,624	1,666	482,504
TOWN	214	572	14,634	129,019	TOWN	557	1,713	90,229	381,367
TOTAL	40,140	257,438	133,548	65,496,433	TOTAL	1,454	3,337	91,895	863,871

**TABLE 50**  
**RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2003**

COUNTY	NUMBER RECEIVING		CREDIT AMOUNT		COUNTY	NUMBER RECEIVING		CREDIT AMOUNT	
	TO \$150	\$150 - \$304	AG HOMESTEADS	NON-AG HOMESTEADS		TO \$150	\$150 - \$304	AG HOMESTEADS	NON-AG HOMESTEADS
<b><u>LAC QUI PARLE</u></b>					<b><u>MARTIN</u></b>				
CITY	828	630	508	209,992	CITY	1,741	3,611	5,850	1,030,959
TOWN	729	659	138,521	79,567	TOWN	467	1,509	237,901	169,500
TOTAL	1,557	1,289	139,029	289,559	TOTAL	2,208	5,120	243,751	1,200,459
<b><u>LAKE</u></b>					<b><u>MEEKER</u></b>				
CITY	285	1,694	0	437,592	CITY	273	2,861	2,252	766,752
TOWN	235	1,777	1,967	470,303	TOWN	262	3,754	321,337	650,311
TOTAL	520	3,471	1,967	907,895	TOTAL	535	6,615	323,589	1,417,063
<b><u>LAKE OF THE WOODS</u></b>					<b><u>MILLE LACS</u></b>				
CITY	204	203	172	65,140	CITY	224	2,306	2,414	622,922
TOWN	334	820	44,122	191,647	TOWN	376	4,249	226,700	896,135
TOTAL	538	1,023	44,294	256,787	TOTAL	600	6,555	229,114	1,519,057
<b><u>LE SUEUR</u></b>					<b><u>MORRISON</u></b>				
CITY	218	4,341	2,314	1,145,162	CITY	502	3,296	26,377	866,201
TOWN	274	3,582	307,514	612,997	TOWN	1,053	5,505	587,029	889,777
TOTAL	492	7,923	309,828	1,758,159	TOTAL	1,555	8,801	613,406	1,755,978
<b><u>LINCOLN</u></b>					<b><u>MOWER</u></b>				
CITY	628	612	3,948	190,941	CITY	1,310	8,164	6,619	2,151,733
TOWN	486	554	112,375	62,391	TOWN	381	2,760	320,031	409,425
TOTAL	1,114	1,166	116,323	253,332	TOTAL	1,691	10,924	326,650	2,561,158
<b><u>LYON</u></b>					<b><u>MURRAY</u></b>				
CITY	842	4,236	2,240	1,146,045	CITY	829	902	3,234	285,925
TOWN	233	1,598	202,155	225,959	TOWN	808	820	142,169	123,031
TOTAL	1,075	5,834	204,395	1,372,004	TOTAL	1,637	1,722	145,403	408,956
<b><u>MCLEOD</u></b>					<b><u>NICOLLET</u></b>				
CITY	227	7,017	2,267	1,879,232	CITY	286	5,721	1,995	1,481,358
TOWN	203	3,266	367,317	475,305	TOWN	154	1,903	238,288	258,572
TOTAL	430	10,283	369,584	2,354,537	TOTAL	440	7,624	240,283	1,739,930
<b><u>MAHNOMEN</u></b>					<b><u>NOBLES</u></b>				
CITY	196	343	264	99,342	CITY	1,180	3,161	3,855	879,442
TOWN	334	577	76,152	92,434	TOWN	774	1,066	186,594	140,255
TOTAL	530	920	76,416	191,776	TOTAL	1,954	4,227	190,449	1,019,697
<b><u>MARSHALL</u></b>					<b><u>NORMAN</u></b>				
CITY	752	786	1,362	242,523	CITY	714	661	505	209,575
TOWN	1,112	784	160,137	96,731	TOWN	724	407	83,310	65,908
TOTAL	1,864	1,570	161,499	339,254	TOTAL	1,438	1,068	83,815	275,483

**TABLE 50**  
**RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2003**

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
<b><u>OLMSTED</u></b>					<b><u>REDWOOD</u></b>				
CITY	2,525	28,109	4,846	7,409,373	CITY	1,378	2,246	2,674	668,484
TOWN	1,079	6,248	493,166	1,150,750	TOWN	877	1,029	200,014	121,719
TOTAL	3,604	34,357	498,012	8,560,123	TOTAL	2,255	3,275	202,688	790,203
<b><u>OTTER TAIL</u></b>					<b><u>RENVILLE</u></b>				
CITY	1,074	6,087	15,977	1,623,041	CITY	1,157	2,291	2,692	655,418
TOWN	1,903	9,614	779,552	1,783,788	TOWN	590	1,573	272,787	160,720
TOTAL	2,977	15,701	795,529	3,406,829	TOTAL	1,747	3,864	275,479	816,138
<b><u>PENNINGTON</u></b>					<b><u>RICE</u></b>				
CITY	620	1,724	172	470,854	CITY	473	9,418	4,629	2,418,528
TOWN	562	1,028	109,777	191,926	TOWN	572	4,703	310,927	881,735
TOTAL	1,182	2,752	109,949	662,780	TOTAL	1,045	14,121	315,556	3,300,263
<b><u>PINE</u></b>					<b><u>ROCK</u></b>				
CITY	393	2,116	41,890	532,008	CITY	473	1,627	3,979	448,392
TOWN	1,097	4,873	385,016	943,615	TOWN	371	769	137,649	84,517
TOTAL	1,490	6,989	426,906	1,475,623	TOTAL	844	2,396	141,628	532,909
<b><u>PIPESTONE</u></b>					<b><u>ROSEAU</u></b>				
CITY	1,008	1,310	6,969	398,273	CITY	321	1,267	1,337	347,492
TOWN	528	492	106,021	57,981	TOWN	827	2,374	228,798	448,380
TOTAL	1,536	1,802	112,990	456,254	TOTAL	1,148	3,641	230,135	795,872
<b><u>POLK</u></b>					<b><u>ST. LOUIS</u></b>				
CITY	1,509	3,965	3,299	1,135,524	CITY	6,921	36,550	13,486	9,757,519
TOWN	1,422	2,181	280,870	367,782	TOWN	2,423	15,997	176,038	4,056,825
TOTAL	2,931	6,146	284,169	1,503,306	TOTAL	9,344	52,547	189,524	13,814,344
<b><u>POPE</u></b>					<b><u>SCOTT</u></b>				
CITY	362	1,329	567	367,488	CITY	3,676	20,726	19,255	5,119,304
TOWN	445	1,727	189,885	279,578	TOWN	1,728	4,422	305,046	837,167
TOTAL	807	3,056	190,452	647,066	TOTAL	5,404	25,148	324,301	5,956,471
<b><u>RAMSEY</u></b>					<b><u>SHERBURNE</u></b>				
CITY	8,851	113,392	3,220	29,138,460	CITY	644	9,482	66,938	2,357,002
TOWN	593	3,362	0	830,614	TOWN	901	9,943	491,177	1,981,722
TOTAL	9,444	116,754	3,220	29,969,074	TOTAL	1,545	19,425	558,115	4,338,724
<b><u>RED LAKE</u></b>					<b><u>SIBLEY</u></b>				
CITY	475	349	3,354	109,629	CITY	400	2,288	3,093	615,138
TOWN	408	273	54,749	37,338	TOWN	141	2,174	312,310	259,891
TOTAL	883	622	58,103	146,967	TOTAL	541	4,462	315,403	875,029

**TABLE 50**  
**RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2003**

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
<b><u>STEARNS</u></b>					<b><u>WASHINGTON</u></b>				
CITY	1,574	23,705	71,436	6,244,988	CITY	9,489	48,287	113,954	12,012,687
TOWN	1,064	10,838	781,543	1,997,039	TOWN	2,005	2,753	97,283	652,868
TOTAL	2,638	34,543	852,979	8,242,027	TOTAL	11,494	51,040	211,237	12,665,555
<b><u>STEELE</u></b>					<b><u>WATONWAN</u></b>				
CITY	276	7,730	832	2,055,128	CITY	805	1,705	1,138	476,638
TOWN	99	2,304	253,304	347,841	TOWN	405	843	132,530	102,152
TOTAL	375	10,034	254,136	2,402,969	TOTAL	1,210	2,548	133,668	578,790
<b><u>STEVENS</u></b>					<b><u>WILKIN</u></b>				
CITY	409	1,294	2,926	356,350	CITY	371	961	1,963	264,099
TOWN	372	701	97,176	110,521	TOWN	224	615	98,400	75,157
TOTAL	781	1,995	100,102	466,871	TOTAL	595	1,576	100,363	339,256
<b><u>SWIFT</u></b>					<b><u>WINONA</u></b>				
CITY	791	1,330	1,954	386,602	CITY	701	9,380	8,038	2,438,527
TOWN	638	707	124,179	98,066	TOWN	609	3,402	291,998	581,700
TOTAL	1,429	2,037	126,133	484,668	TOTAL	1,310	12,782	300,036	3,020,227
<b><u>TODD</u></b>					<b><u>WRIGHT</u></b>				
CITY	932	1,736	4,986	503,342	CITY	1,729	17,070	68,853	4,205,703
TOWN	1,374	4,011	518,121	612,506	TOWN	1,037	9,456	645,329	1,701,587
TOTAL	2,306	5,747	523,107	1,115,848	TOTAL	2,766	26,526	714,182	5,907,290
<b><u>TRAVERSE</u></b>					<b><u>YELLOW MEDICINE</u></b>				
CITY	605	277	1,296	109,074	CITY	873	1,249	2,630	371,662
TOWN	241	290	64,654	29,759	TOWN	504	1,077	189,290	119,942
TOTAL	846	567	65,950	138,833	TOTAL	1,377	2,326	191,920	491,604
<b><u>WABASHA</u></b>					<b><u>STATE TOTAL</u></b>				
CITY	207	3,797	8,092	1,008,165	CITY	147,483	962,815	995,532	248,152,785
TOWN	212	2,703	283,107	425,439	TOWN	56,259	274,193	20,633,627	51,982,871
TOTAL	419	6,500	291,199	1,433,604	TOTAL	203,742	1,237,008	21,629,159	300,135,656
<b><u>WADENA</u></b>									
CITY	666	1,533	2,891	438,998					
TOWN	586	1,504	168,004	260,230					
TOTAL	1,252	3,037	170,895	699,228					
<b><u>WASECA</u></b>									
CITY	175	3,437	602	922,786					
TOWN	180	2,012	223,394	301,381					
TOTAL	355	5,449	223,996	1,224,167					

**TABLE 51**  
**AGRICULTURAL MARKET VALUE CREDIT BY COUNTY**  
**TAXES PAYABLE 2003**

	NUMBER RECEIVING			CREDIT AMOUNT
	TO \$115	\$115 - \$230	AT \$230 MAX	
Aitkin	460	354	322	187,140
Anoka	187	147	295	122,458
Becker	426	484	816	347,532
Beltrami	494	402	393	218,660
Benton	198	460	781	322,486
Big Stone	81	33	454	135,791
Blue Earth	153	143	1,276	371,859
Brown	121	93	1,162	329,346
Carlton	377	418	206	157,923
Carver	92	212	986	329,285
Cass	173	349	366	182,390
Chippewa	67	56	733	213,467
Chisago	632	659	668	353,815
Clay	217	139	821	273,654
Clearwater	391	344	350	185,926
Cook	1	4	13	4,919
Cottonwood	123	69	847	238,249
Crow Wing	212	291	433	196,132
Dakota	153	168	369	249,101
Dodge	153	119	743	234,058
Douglas	267	374	870	338,319
Faribault	105	83	1,066	295,554
Fillmore	172	208	1,436	446,298
Freeborn	129	154	1,256	368,895
Goodhue	213	360	1,518	491,267
Grant	64	50	526	157,275
Hennepin	118	202	469	181,084
Houston	243	227	932	321,120
Hubbard	157	255	289	140,489
Isanti	669	823	560	350,832
Itasca	208	233	186	111,710
Jackson	140	91	1,025	289,522
Kanabec	307	443	504	245,745
Kandiyohi	145	215	1,133	357,900
Kittson	105	97	433	142,327
Koochiching	282	167	101	74,478
Lac Qui Parle	74	51	862	261,633
Lake	1	9	2	2,161
Lake of the Woods	114	90	80	45,183
Le Sueur	102	185	969	306,671
Lincoln	97	79	620	198,643
Lyon	85	86	928	265,118
McLeod	171	210	1,166	375,435
Mahnomen	115	88	269	99,520
Marshall	334	277	818	299,457

**TABLE 51**  
**AGRICULTURAL MARKET VALUE CREDIT BY COUNTY**  
**TAXES PAYABLE 2003**

	NUMBER RECEIVING			CREDIT AMOUNT
	TO \$115	\$115 - \$230	AT \$230 MAX	
Martin	160	62	1,098	298,105
Meeker	167	241	982	327,383
Mille Lacs	197	461	460	227,512
Morrison	536	850	1,519	642,354
Mower	290	133	1,172	347,962
Murray	165	62	894	254,580
Nicollet	128	84	823	232,978
Nobles	126	82	1,122	319,690
Norman	116	100	559	178,916
Olmsted	521	372	1,205	426,710
Ottertail	739	1,001	2,141	856,053
Pennington	234	178	302	131,963
Pine	571	785	687	377,107
Pipestone	145	79	594	187,224
Polk	483	353	1,161	405,502
Pope	154	149	680	229,096
Ramsey	6	2	6	2,463
Red Lake	227	182	198	103,005
Redwood	168	81	1,229	338,861
Renville	126	77	1,402	377,537
Rice	104	337	1,380	455,228
Rock	128	75	641	189,002
Roseau	453	327	622	261,723
St Louis	459	348	152	135,002
Scott	268	355	847	323,772
Sherburne	1,222	732	371	303,237
Sibley	99	144	1,160	335,673
Stearns	427	733	2,613	906,303
Steele	154	97	857	256,841
Stevens	73	32	574	161,884
Swift	106	88	776	231,544
Todd	913	834	988	501,072
Traverse	37	29	411	114,367
Wabasha	127	129	949	287,530
Wadena	263	337	379	187,709
Waseca	109	96	818	233,548
Washington	216	298	607	244,587
Watowan	68	50	710	200,567
Wilken	56	32	493	136,257
Winona	63	145	1,033	315,227
Wright	302	772	1,973	736,606
Yellow Medicine	119	76	944	271,484
<b>Statewide Total</b>	<b>20,153</b>	<b>21,401</b>	<b>67,584</b>	<b>23,874,991</b>

<b>TABLE 52</b> <b>CONTAMINATION TAX DATA</b> <b>TAXES PAYABLE 2003</b>
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<u>County</u>	<u>Tax at 100% Tax Rate</u>			<u>Tax at 50% Rate</u>		
	<u>Number of Parcels</u>	<u>Net Tax Capacity</u>	<u>Total Tax</u>	<u>Number of Parcels</u>	<u>Net Tax Capacity</u>	<u>Total Tax</u>
Anoka				2	\$ 8,549	\$ 4,275
Becker				1	1,532	766
Beltrami	1	\$ 656	\$ 656			
Dakota						
Douglas						
Goodhue				1	338	169
Hennepin	10	35,553	35,553	10	37,352	18,676
Ramsey	2	11,500	11,500	2	7,988	3,994
St. Louis				1	1,004	502
Washington				19	184,959	92,480
Winona				2	1,597	799
<b>TOTAL</b>	<b>13</b>	<b>\$ 47,709</b>	<b>\$ 47,709</b>	<b>38</b>	<b>\$ 243,319</b>	<b>\$ 121,661</b>

<u>County</u>	<u>Tax at 25% Tax Rate</u>			<u>Tax at 12.5% Rate</u>		
	<u>Number of Parcels</u>	<u>Net Tax Capacity</u>	<u>Total Tax</u>	<u>Number of Parcels</u>	<u>Net Tax Capacity</u>	<u>Total Tax</u>
Anoka				2	\$ 15,043	\$ 1,880
Becker	1	\$ 663	\$ 166			
Beltrami						
Dakota	1	1,000	250	1	6,984	873
Douglas	1	1,380	345			
Goodhue						
Hennepin	6	85,580	21,395	8	79,224	9,903
Ramsey	10	64,496	16,125	6	13,766	1,721
St. Louis				8	16,727	2,091
Washington				11	20,928	2,616
Winona	1	749	187			
<b>TOTAL</b>	<b>20</b>	<b>\$ 153,868</b>	<b>\$ 38,468</b>	<b>36</b>	<b>\$ 152,672</b>	<b>\$ 19,084</b>

<b>STATEWIDE TOTAL</b>			
<u>County</u>	<u>Number of Parcels</u>	<u>Net Tax Capacity</u>	<u>Total Tax</u>
Anoka	4	\$ 23,592	\$ 6,454
Becker	2	2,195	932
Beltrami	1	656	656
Dakota	2	7,984	1,123
Douglas	1	1,380	345
Goodhue	1	338	170
Hennepin	34	237,709	85,527
Ramsey	23	97,750	33,346
St. Louis	10	17,731	2,593
Washington	30	205,887	95,108
Winona	3	2,346	986
<b>TOTAL</b>	<b>111</b>	<b>\$ 597,568</b>	<b>\$ 227,240</b>



**TABLE 53**  
**FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION**  
**VALUATION AND TAX DIFFERENCES BY COUNTY**  
**TAXES PAYABLE 2003**

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>VALUE DIFFERENCE <sup>1</sup></u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>TAX DIFFERENCE <sup>2</sup></u>
AITKIN	\$ 59,743	\$ 48,772	\$ (10,971)	\$ 94,336	\$ 56,588	\$ (37,748)
ANOKA	17,378,743	29,990,387	12,611,644	23,093,746	35,219,814	12,126,068
CARVER	3,736,953	5,698,361	1,961,408	4,965,851	7,395,037	2,429,186
COOK	60,679	17,041	(43,638)	95,810	18,017	(77,793)
CROW WING	148,968	66,217	(82,751)	235,222	87,278	(147,944)
DAKOTA	28,551,466	30,893,173	2,341,707	37,940,692	36,233,049	(1,707,643)
HENNEPIN	129,397,752	89,396,052	(40,001,700)	171,950,201	129,400,846	(42,549,355)
ITASCA	213,095	311,270	98,175	336,488	471,812	135,324
KOOCHICHING	0	205	205	0	206	206
LAKE	187,392	91,741	(95,651)	295,893	142,682	(153,211)
RAMSEY	34,244,670	52,386,574	18,141,904	45,506,031	71,527,818	26,021,787
ST. LOUIS	743,525	882,748	139,223	1,174,033	1,460,837	286,804
SCOTT	5,985,710	6,793,235	807,525	7,954,111	8,017,470	63,359
<u>WASHINGTON</u>	<u>12,420,853</u>	<u>16,556,839</u>	<u>4,135,986</u>	<u>16,505,446</u>	<u>20,121,083</u>	<u>3,615,637</u>
TOTAL	\$ 233,129,549	\$ 233,132,615	\$ 3,066	\$ 310,147,860	\$ 310,152,537	\$ 4,677

(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 2003**

METROPOLITAN						
	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
ANOKA	\$ 11,573,647	\$ 280,076	\$ 10,273,990	\$ 1,771,013	\$ 11,321,088	\$ 35,219,814
CARVER	1,819,533	111,342	2,151,782	273,637	3,038,743	7,395,037
DAKOTA	12,865,447	162,982	11,491,450	1,553,779	10,159,391	36,233,049
HENNEPIN	43,191,774	15,349	34,644,980	8,500,395	43,048,348	129,400,846
RAMSEY	18,724,107	188,860	17,236,288	8,013,473	27,365,090	71,527,818
SCOTT	2,513,516	151,425	2,309,494	359,323	2,683,712	8,017,470
WASHINGTON	6,598,180	170,016	6,577,404	1,122,351	5,653,132	20,121,083
<b>METRO TOTAL</b>	<b>\$ 97,286,204</b>	<b>\$ 1,080,050</b>	<b>\$ 84,685,388</b>	<b>\$ 21,593,971</b>	<b>\$ 103,269,504</b>	<b>\$ 307,915,117</b>
IRON RANGE						
	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
AITKIN	\$ 8,766	\$ 5,335	\$ 5,051	\$ 115	\$ 37,321	\$ 56,588
COOK	5,322	37	902	1,110	10,646	18,017
CROW WING	45,130	6,462	8,373	1,862	25,451	87,278
ITASCA	118,793	25,167	106,262	5,786	215,804	471,812
KOOCHICHING	0	0	100	0	100	206
LAKE	51,507	1,117	29,849	1,575	58,634	142,682
ST LOUIS	419,540	43,159	249,236	16,251	732,381	1,460,837
<b>IRON RANGE TOTAL</b>	<b>\$ 649,058</b>	<b>\$ 81,277</b>	<b>\$ 399,779</b>	<b>\$ 26,969</b>	<b>\$ 1,080,343</b>	<b>\$ 2,237,420</b>
<b>STATEWIDE TOTAL</b>	<b>\$ 97,935,262</b>	<b>\$ 1,161,327</b>	<b>\$ 85,085,161</b>	<b>\$ 21,620,940</b>	<b>\$ 104,349,847</b>	<b>\$ 310,152,537</b>

**TABLE 55  
POWER LINE TAX RATES, VALUES AND TAXES  
TAXES PAYABLE 2003**

COUNTY	AVG TAX RATE		TRANSMISSION						DISTRIBUTION					
	MKT	NET TAX	VALUE			TAX			VALUE			TAX		
	VALUE	CAP.	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC
AITKIN	0.0025	109.051	1,579,100	31,582	31,582	40	17,195	34,440	0	0	0	0	0	0
ANOKA	0.1599	109.630	25,000	500	500	40	272	548	8,700	174	174	14	94	191
BECKER	0.0297	122.355	1,002,400	20,048	20,048	298	10,915	24,530	818,400	16,368	16,368	243	8,912	20,027
BELTRAMI	0.0004	149.255	1,173,300	21,966	21,966	5	11,960	32,785	1,505,000	30,100	30,100	7	16,389	44,926
BENTON	0.0046	144.074	1,949,900	38,998	38,998	90	21,233	56,186	172,700	3,454	3,454	8	1,881	4,976
BIG STONE	0.1212	136.947	629,800	12,596	12,596	762	6,859	17,250	61,800	1,236	1,236	75	673	1,693
BLUE EARTH	0.1140	99.090	2,090,500	41,810	41,810	2,383	22,764	41,430	510,900	10,218	10,218	582	5,563	10,125
BROWN	0.0999	109.696	76,400	1,528	1,528	76	832	1,676	55,800	1,116	1,116	56	608	1,224
CARLTON	0.0173	154.648	4,861,200	96,316	96,316	841	52,441	148,951	1,407,600	28,152	28,152	244	15,328	43,537
CARVER	0.1349	126.085	3,610,800	72,216	72,216	4,872	39,319	91,054	502,100	10,042	10,042	677	5,468	12,661
CASS	0.0206	87.857	3,216,400	63,578	63,578	662	34,616	55,858	517,400	8,848	8,848	107	4,817	7,774
CHIPPEWA	0.1831	122.838	565,400	11,308	11,308	1,035	6,157	13,891	137,700	2,754	2,754	252	1,499	3,383
CHISAGO	0.0783	136.715	4,300,900	86,018	86,018	3,366	46,834	117,600	919,900	18,398	18,398	720	10,018	25,152
CLAY	0.0157	151.396	1,030,100	18,812	18,812	161	10,243	28,481	137,600	2,752	2,752	22	1,498	4,166
CLEARWATER	0.0091	156.762	332,300	6,646	6,646	30	3,618	10,418	5,800	116	116	0	64	182
COOK	0.0774	75.988	2,122,900	41,708	41,708	1,642	22,709	31,693	0	0	0	0	0	0
COTTONWOOD	0.1900	107.220	84,200	1,662	1,662	160	905	1,781	145,500	2,182	2,182	277	1,188	2,340
CROW WING	0.0174	90.441	3,430,900	67,868	67,868	596	36,952	61,381	331,200	6,624	6,624	58	3,607	5,991
DAKOTA	0.1580	103.039	1,550,800	31,016	31,016	2,450	16,887	31,958	74,000	1,480	1,480	116	805	1,524
DODGE	0.0021	118.312	785,500	14,960	14,960	16	8,145	17,699	824,800	16,496	16,496	17	8,982	19,517
DOUGLAS	0.0175	94.627	1,181,400	23,628	23,628	206	12,864	22,358	1,007,700	20,154	20,154	175	10,973	19,071
FARIBAULT	0.0383	104.034	13,000	195	195	5	106	203	853,300	16,287	16,287	327	8,868	16,944
FILLMORE	0.1271	114.209	0	0	0	0	0	0	250,700	4,264	4,264	319	2,322	4,870
FREEBORN	0.1253	110.886	94,400	1,775	1,775	118	966	1,967	1,121,400	22,428	22,428	1,405	12,211	24,870
GOODHUE	0.0155	141.015	2,072,200	40,694	40,694	321	22,157	57,385	282,100	5,642	5,642	44	3,072	7,956
GRANT	0.1204	124.225	1,015,400	19,558	19,558	1,222	10,648	24,295	381,300	7,626	7,626	458	4,152	9,473
HENNEPIN	0.1505	127.795	1,820,100	36,402	36,402	2,739	19,819	46,520	139,800	2,796	2,796	210	1,522	3,573
HOUSTON	0.1242	129.018	285,800	5,716	5,716	356	3,112	7,374	16,200	324	324	20	176	418
HUBBARD	0.0031	97.508	1,862,600	37,252	37,252	58	20,282	36,324	0	0	0	0	0	0
ISANTI	0.0057	140.640	0	0	0	0	0	0	0	0	0	0	0	0
ITASCA	0.0223	131.017	5,809,100	116,182	116,182	1,297	63,258	152,218	47,300	946	946	11	515	1,239
JACKSON	0.0613	121.168	0	0	0	0	0	0	105,947	2,118	2,118	64	1,154	2,566

**TABLE 55  
POWER LINE TAX RATES, VALUES AND TAXES  
TAXES PAYABLE 2003**

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	0.1330	132.298	1,029,800	20,596	20,596	1,369	11,213	27,248	142,500	2,621	2,621	189	1,427	3,467
KITTSOON	0.3992	97.167	959,200	19,184	19,184	3,830	10,446	18,640	89,600	1,792	1,792	358	976	1,742
KOOCHICHING	0.1511	91.054	18,072,600	361,452	361,452	27,315	196,800	329,117	0	0	0	0	0	0
LAC QUI PARLE	0.1522	105.135	467,200	9,188	9,188	711	5,003	9,660	473,900	9,459	9,459	721	5,150	9,945
LAKE	0.0000	128.605	1,141,300	22,826	22,826	0	12,428	29,355	106,500	2,130	2,130	0	1,160	2,739
LAKE/WOODS	0.0245	140.807	7,674,900	151,998	151,998	1,877	82,758	214,024	0	0	0	0	0	0
LESUEUR	0.0650	103.106	490,200	9,804	9,804	319	5,338	10,108	694,100	13,882	13,882	451	7,558	14,313
LINCOLN	0.1029	119.626	536,700	10,734	10,734	552	5,844	12,840	119,400	2,388	2,388	122	1,300	2,856
LYON	0.0265	109.136	485,900	8,218	8,218	129	4,474	8,969	467,300	7,846	7,846	124	4,272	8,563
MCLEOD	0.0874	126.734	296,700	5,184	5,184	259	2,823	6,570	267,000	5,340	5,340	233	2,907	6,768
MAHNOMEN	0.0020	177.313	244,200	4,884	4,884	5	2,659	8,660	60,200	1,204	1,204	1	656	2,135
MARSHALL	0.1240	105.002	298,400	5,968	5,968	370	3,249	6,267	105,700	2,114	2,114	131	1,151	2,220
MARTIN	0.0466	91.368	0	0	0	0	0	0	320,500	6,410	6,410	149	3,490	5,857
MEEKER	0.0556	116.473	109,600	2,192	2,192	60	1,193	2,553	67,300	1,346	1,346	37	732	1,567
MILLE LACS	0.0000	0.000	0	0	0	0	0	0	0	0	0	0	0	0
MORRISON	0.0205	128.469	3,166,800	61,444	61,444	650	33,454	78,936	2,448,500	48,220	48,220	503	26,254	61,948
MOWER	0.0980	92.227	8,800	176	176	9	96	162	466,900	8,588	8,588	461	4,675	7,920
MURRAY	0.2316	90.992	397,200	7,115	7,115	920	3,874	6,474	168,100	2,931	2,931	389	1,596	2,667
NICOLLET	0.1141	96.576	130,300	2,606	2,606	149	1,419	2,517	40,600	812	812	46	442	784
NOBLES	0.1342	119.764	210,500	3,460	3,460	282	1,883	4,143	119,500	2,371	2,371	160	1,290	2,839
NORMAN	0.1960	137.418	294,000	5,880	5,880	576	3,201	8,080	104,400	2,088	2,088	204	1,137	2,869
OLMSTED	0.1129	122.133	115,900	1,739	1,739	131	947	2,124	292,100	4,922	4,922	331	2,680	6,012
OTTER TAIL	0.0666	89.403	3,130,600	62,532	62,532	2,084	34,046	55,905	5,975,200	119,268	119,268	3,976	64,937	106,628
PENNINGTON	0.0289	175.003	0	0	0	0	0	0	27,900	558	558	8	304	976
PINE	0.1174	116.079	1,615,100	32,302	32,302	1,896	17,587	37,496	945,800	18,916	18,916	1,110	10,299	21,956
PIPESTONE	0.2554	125.279	218,000	4,360	4,360	557	2,374	5,462	165,600	2,562	2,562	423	1,395	3,210
POLK	0.0529	154.661	1,895,200	37,904	37,904	1,002	20,638	58,622	694,800	13,896	13,896	367	7,566	21,493

**TABLE 55  
POWER LINE TAX RATES, VALUES AND TAXES  
TAXES PAYABLE 2003**

COUNTY	AVG TAX RATE		TRANSMISSION						DISTRIBUTION					
	MKT	NET TAX	VALUE			TAX			VALUE			TAX		
	VALUE	CAP.	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC	MKT VAL	STATE	NTC
POPE	0.0222	119.302	1,279,200	25,584	25,584	283	13,929	30,522	95,400	1,908	1,908	21	1,038	2,276
RAMSEY	0.1239	119.818	2,545,600	50,912	50,912	3,153	27,720	61,002	9,000	180	180	11	98	216
RED LAKE	0.1497	144.486	481,600	9,632	9,632	721	5,244	13,917	29,700	594	594	44	323	858
REDWOOD	0.0555	118.208	453,100	9,062	9,062	251	4,933	10,712	311,500	6,095	6,095	172	3,318	7,204
RENVILLE	0.0924	106.966	181,000	3,620	3,620	167	1,970	3,872	147,800	2,956	2,956	136	1,609	3,161
RICE	0.0179	97.091	1,540,600	30,812	30,812	275	16,776	29,915	497,700	9,954	9,954	88	5,420	9,664
ROCK	0.1071	96.390	1,058,700	20,378	20,378	1,133	11,095	19,642	81,800	1,620	1,620	87	882	1,561
ROSEAU	0.0680	140.147	4,077,400	81,548	81,548	2,772	44,400	114,287	2,000	40	40	1	22	56
ST. LOUIS	0.0198	140.533	16,418,100	326,072	326,072	3,257	177,536	458,239	3,067,600	58,375	58,375	609	31,783	82,036
SCOTT	0.1683	108.761	517,500	9,600	9,600	871	5,226	10,442	30,900	464	464	52	252	504
SHERBURNE	0.0808	112.676	1,592,100	31,842	31,842	1,287	17,337	35,878	130,700	2,614	2,614	106	1,423	2,945
SIBLEY	0.0692	114.734	168,100	3,362	3,362	116	1,830	3,857	108,000	2,160	2,160	75	1,176	2,478
STEARNS	0.0373	123.152	6,505,400	130,108	130,108	2,424	70,840	160,232	867,900	17,358	17,358	322	9,450	21,376
STEELE	0.1838	108.872	297,500	5,950	5,950	546	3,239	6,477	930,600	18,612	18,612	1,710	10,133	20,263
STEVENS	0.1368	110.603	1,003,100	20,062	20,062	1,371	10,923	22,189	226,100	4,522	4,522	309	2,462	5,001
SWIFT	0.1004	111.821	1,230,700	24,614	24,614	1,235	13,401	27,523	232,400	4,648	4,648	233	2,530	5,197
TODD	0.0255	150.670	1,212,600	24,252	24,252	309	13,204	36,540	2,865,400	57,296	57,296	731	31,196	86,328
TRAVERSE	0.1386	103.227	146,700	2,934	2,934	203	1,597	3,028	77,300	1,546	1,546	107	841	1,595
WABASHA	0.0398	111.591	1,387,400	26,998	26,998	552	14,700	30,127	594,500	11,445	11,445	236	6,232	12,772
WADENA	0.0100	155.392	665,800	13,316	13,316	67	7,250	20,692	71,000	1,420	1,420	7	773	2,207
WASECA	0.0168	115.776	434,600	8,692	8,692	72	4,732	10,064	1,028,000	20,560	20,560	172	11,194	23,804
WASHINGTON	0.1874	106.461	13,275,600	265,512	265,512	24,876	144,563	282,667	516,300	10,326	10,326	967	5,622	10,993
WATONWAN	0.1514	124.382	0	0	0	0	0	0	253,800	5,076	5,076	384	2,763	6,314
WILKIN	0.0174	84.549	537,400	9,535	9,535	93	5,191	8,061	90,500	1,358	1,358	15	739	1,148
WINONA	0.0838	100.477	1,541,900	30,838	30,838	1,292	16,790	30,985	505,300	10,106	10,106	424	5,502	10,154
WRIGHT	0.0812	107.234	2,762,300	55,246	55,246	2,243	30,080	59,242	617,800	12,356	12,356	502	6,727	13,251
YELLOW MED	0.1188	141.029	757,100	15,142	15,142	900	8,246	21,356	287,200	5,726	5,726	342	3,118	8,074
<b>TOTAL</b>	<b>0.1221</b>	<b>118.681</b>	<b>153,632,000</b>	<b>3,049,907</b>	<b>3,049,907</b>	<b>121,368</b>	<b>1,660,567</b>	<b>3,623,654</b>	<b>40,382,247</b>	<b>794,074</b>	<b>794,074</b>	<b>24,865</b>	<b>432,339</b>	<b>943,279</b>

**TABLE 56**  
**SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2003**

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	1,514	39,818	22,783	0	64,115
ANOKA	5,419,210	6,497,482	66,107	0	11,982,799
BECKER	518,444	562,748	159,307	229,612	1,470,111
BELTRAMI	1,586,082	1,089,301	31,310	68	2,706,761
BENTON	303,480	1,160,818	2,559	0	1,466,857
BIG STONE	72,426	161,213	0	5,110	238,749
BLUE EARTH	1,202,994	2,716,489	148,650	0	4,068,133
BROWN	628,641	922,336	63,026	0	1,614,003
CARLTON	382,850	107,972	54,401	105,116	650,339
CARVER	1,058,975	3,321,788	370,027	0	4,750,790
CASS	1,514,841	138,572	80,108	0	1,733,521
CHIPPEWA	188,085	296,469	0	0	484,554
CHISAGO	497,394	876,575	176,199	0	1,550,168
CLAY	2,846,459	1,018,498	438,344	2,461	4,305,762
CLEARWATER	433,569	58,829	33,329	0	525,727
COOK	22,768	40,674	0	0	63,442
COTTONWOOD	501,297	221,516	5,648	214,606	943,067
CROW WING	511,865	1,991,502	28,716	0	2,532,083
DAKOTA	0	11,146,928	91,414	0	11,238,342
DODGE	104,372	371,124	5,691	0	481,187
DOUGLAS	963,371	567,060	1,359,907	0	2,890,338
FARIBAUT	819,714	274,940	0	0	1,094,654
FILLMORE	0	365,531	0	0	365,531
FREEBORN	1,033,048	771,834	24,982	0	1,829,864
GOODHUE	17,408	2,219,961	2,207	0	2,239,576
GRANT	157,527	279,425	0	0	436,952
HENNEPIN	0	34,325,256	170,119	0	34,495,375
HOUSTON	0	348,698	208	0	348,906
HUBBARD	1,590,211	360,730	72,321	0	2,023,262
ISANTI	9,840	623,776	34,215	5,254	673,085
ITASCA	875,548	640,111	0	0	1,515,659
JACKSON	295,806	91,614	32,088	21,432	440,940
KANABEC	163,325	25,448	1,237	0	190,010
KANDIYOHI	2,307,757	792,052	311,967	0	3,411,776
KITSON	452,689	160,349	0	50,848	663,886
KOOCHICHING	281,816	34,743	0	96,474	413,033
LAC QUI PARLE	174,627	115,585	461	0	290,673
LAKE	0	29,151	70,692	0	99,843
LAKE/WOODS	426,733	5,342	0	29	432,104
LE SUEUR	133,523	911,715	165,513	0	1,210,751
LINCOLN	167,078	7,454	0	297,358	471,890
LYON	521,397	448,612	214,742	0	1,184,751
MCLEOD	39,205	1,153,318	64,288	0	1,256,811
MAHNOMEN	198,247	106,701	500	2,932	308,380
MARSHALL	502,423	152,122	87,858	183,748	926,151

**TABLE 56**  
**SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2003**

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
MARTIN	1,154,171	544,005	0	0	1,698,176
MEEKER	51,758	364,136	138,782	2,484	557,160
MILLE LACS	243,376	326,983	10,632	0	580,991
MORRISON	21,901	594,638	17,955	0	634,494
MOWER	425,011	450,266	76,415	0	951,692
MURRAY	820,558	87,177	14,576	0	922,311
NICOLLET	382,981	707,869	30,772	0	1,121,622
NOBLES	101,286	326,898	3,540	151,943	583,667
NORMAN	687,028	44,464	0	0	731,492
OLMSTED	0	760,573	31,121	0	791,694
OTTER TAIL	1,803,000	752,426	273,850	0	2,829,276
PENNINGTON	146,206	297,119	18,914	15,210	477,449
PINE	0	217,921	246,870	230,353	695,144
PIPESTONE	135,576	124,194	863	222,438	483,071
POLK	2,980,428	1,457,357	12,433	8,222	4,458,440
POPE	295,710	215,077	4,116	0	514,903
RAMSEY	0	27,693,280	727,198	0	28,420,478
RED LAKE	15,670	48,380	0	0	64,050
REDWOOD	373,229	149,055	14,941	0	537,225
RENVILLE	785,731	284,789	82,668	22,835	1,176,023
RICE	410,727	822,113	90,394	0	1,323,234
ROCK	406,018	187,539	340	0	593,897
ROSEAU	755,867	424,308	103,978	0	1,284,153
ST. LOUIS	1,093,100	1,507,829	547,098	560,157	3,708,184
SCOTT	191,645	3,394,082	259,764	306,641	4,152,132
SHERBURNE	392,048	2,434,645	38,200	0	2,864,893
SIBLEY	622,175	318,384	22,951	57,344	1,020,854
STEARNS	385,146	7,288,487	77,220	375,656	8,126,509
STEELE	1,583,311	239,652	61	0	1,823,024
STEVENS	212,819	187,419	0	2,300	402,538
SWIFT	514,584	19,057	54	0	533,695
TODD	305,705	184,160	47,429	148,422	685,716
TRAVERSE	148,209	55,746	0	0	203,955
WABASHA	0	156,929	11,433	0	168,362
WADENA	312,625	271,582	0	0	584,207
WASECA	291,533	238,652	14,678	0	544,863
WASHINGTON	227,541	8,674,688	105,629	0	9,007,858
WATONWAN	209,536	69,844	6,776	65,460	351,616
WILKIN	183,466	206,774	0	0	390,240
WINONA	216,112	691,871	803	0	908,786
WRIGHT	1,453,579	4,293,132	755,423	13,327	6,515,461
YELLOW MEDICINE	123,205	110,423	0	162,625	396,253
<b>STATEWIDE TOTALS</b>	<b>\$ 49,389,130</b>	<b>\$ 144,776,103</b>	<b>\$ 8,178,801</b>	<b>\$ 3,560,465</b>	<b>\$ 205,904,499</b>

**TABLE 57**  
**TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES**  
**OF COUNTIES FOR PROPERTY TAXES LEVIED IN 2002 PAYABLE IN 2003**

County	Net Tax Payable <sup>1</sup>	Net Tax Capacity Value <sup>1</sup>	Nominal Tax Rate <sup>2</sup>	Taxable Market Value <sup>1</sup>	Aggregate Ratio	Indicated Market Value <sup>3</sup>	Effective Tax Rate <sup>4</sup>
AITKIN	\$ 12,870,591	\$ 12,222,875	105.30 %	1,216,605,809	67.8%	\$ 1,794,403,848	0.72 %
ANOKA	266,141,377	209,099,299	127.28	18,039,882,629	80.3%	22,465,607,259	1.18
BECKER	23,415,957	18,733,417	125.00	1,829,374,394	73.5%	2,488,944,754	0.94
BELTRAMI	22,681,144	15,089,174	150.31	1,356,258,149	77.8%	1,743,262,402	1.30
BENTON	27,071,397	18,583,127	145.68	1,649,050,530	76.7%	2,150,000,691	1.26
BIG STONE	3,857,027	2,893,288	133.31	338,808,135	84.0%	403,343,018	0.96
BLUE EARTH	40,960,955	36,236,775	113.04	3,240,981,020	87.5%	3,703,978,309	1.11
BROWN	16,458,655	14,877,774	110.63	1,550,597,115	85.2%	1,819,949,665	0.90
CARLTON	24,650,732	15,722,647	156.78	1,363,120,728	79.2%	1,721,112,030	1.43
CARVER	89,378,372	63,143,235	141.55	5,693,137,596	75.7%	7,520,657,326	1.19
CASS	29,559,720	28,863,063	102.41	2,759,000,083	66.3%	4,161,387,757	0.71
CHIPPEWA	10,003,829	7,825,745	127.83	830,353,531	92.1%	901,578,210	1.11
CHISAGO	39,615,801	28,574,086	138.64	2,709,332,598	69.1%	3,920,886,538	1.01
CLAY	27,307,819	21,539,318	126.78	2,057,180,482	92.1%	2,233,637,874	1.22
CLEARWATER	7,523,761	4,474,609	168.14	383,789,008	80.8%	474,986,396	1.58
COOK	6,939,913	7,535,882	92.09	728,047,756	81.2%	896,610,537	0.77
COTTONWOOD	9,585,742	8,544,095	112.19	935,697,540	90.4%	1,035,063,650	0.93
CROW WING	56,855,160	55,127,474	103.13	5,002,568,764	67.8%	7,378,420,006	0.77
DAKOTA	380,637,083	308,474,370	123.39	26,198,015,388	82.8%	31,640,115,203	1.20
DODGE	12,031,192	11,024,754	109.13	1,174,375,138	82.4%	1,425,212,546	0.84
DOUGLAS	25,664,208	25,313,773	101.38	2,347,687,185	78.0%	3,009,855,365	0.85
FARIBAULT	10,114,864	10,196,635	99.20	1,144,921,260	90.2%	1,269,314,035	0.80
FILLMORE	12,868,235	11,622,452	110.72	1,281,417,851	73.8%	1,736,338,551	0.74
FREEBORN	21,217,843	18,290,432	116.01	1,818,934,072	85.5%	2,127,408,271	1.00
GOODHUE	54,498,064	37,902,883	143.78	3,309,631,554	81.3%	4,070,887,520	1.34
GRANT	5,143,111	4,203,654	122.35	477,157,173	84.9%	562,022,583	0.92
HENNEPIN	1,731,210,554	1,126,530,742	153.68	88,714,222,970	79.7%	111,310,191,932	1.56
HOUSTON	11,642,823	9,265,361	125.66	978,056,401	77.9%	1,255,528,114	0.93
HUBBARD	16,917,809	15,986,363	105.83	1,508,908,904	70.2%	2,149,442,883	0.79
ISANTI	23,799,634	17,858,478	133.27	1,721,911,063	69.8%	2,466,921,294	0.96
ITASCA	38,640,243	31,046,587	124.46	2,629,935,603	77.4%	3,397,849,616	1.14
JACKSON	10,791,265	9,084,952	118.78	1,036,287,684	91.6%	1,131,318,432	0.95
KANABEC	8,666,416	6,756,987	128.26	693,710,336	67.8%	1,023,171,587	0.85
KANDIYOHI	33,170,142	23,738,836	139.73	2,304,582,647	85.9%	2,682,866,877	1.24
KITTSOON	5,862,147	4,594,461	127.59	415,722,146	97.1%	428,138,152	1.37
KOOCHICHING	6,561,671	6,361,195	103.15	559,234,603	74.3%	752,671,067	0.87
LAC QUI PARLE	4,815,423	4,740,804	101.57	573,090,092	92.6%	618,887,788	0.78
LAKE	8,893,035	7,497,593	118.61	695,850,045	75.5%	921,655,689	0.96
LAKE of the WOOD	3,331,969	2,332,937	142.82	227,275,522	84.7%	268,330,014	1.24
LE SUEUR	17,174,204	16,763,567	102.45	1,699,927,103	76.1%	2,233,806,968	0.77
LINCOLN	4,890,822	3,969,913	123.20	405,777,918	80.8%	502,200,394	0.97
LYON	17,323,402	15,143,265	114.40	1,436,056,228	88.8%	1,617,180,437	1.07
MCLEOD	25,373,279	19,750,400	128.47	1,924,068,457	79.8%	2,411,113,355	1.05
MAHNOMEN	4,282,341	2,395,466	178.77	238,740,203	84.0%	284,214,527	1.51
MARSHALL	7,074,380	6,263,109	112.95	636,527,152	96.9%	656,890,766	1.08
MARTIN	14,444,189	15,417,827	93.68	1,567,876,354	89.8%	1,745,964,759	0.83
MEEKER	14,342,966	12,830,694	111.79	1,344,618,189	81.2%	1,655,933,730	0.87
MILLE LACS	15,700,911	11,265,958	139.37	1,099,787,246	71.3%	1,542,478,606	1.02
MORRISON	19,803,759	16,092,438	123.06	1,617,130,953	66.6%	2,428,124,554	0.82
MOWER	17,972,083	19,738,682	91.05	1,991,201,786	84.9%	2,345,349,571	0.77



**TABLE 57**  
**TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES**  
**OF COUNTIES FOR PROPERTY TAXES LEVIED IN 2002 PAYABLE IN 2003**

County	Net Tax Payable <sup>1</sup>	Net Tax Capacity Value <sup>1</sup>	Nominal Tax Rate <sup>2</sup>	Taxable Market Value <sup>1</sup>	Aggregate Ratio	Indicated Market Value <sup>3</sup>	Effective Tax Rate <sup>4</sup>
MURRAY	6,745,832	7,145,442	94.41 %	821,761,918	86.5% <sup>4</sup>	950,013,778	0.71 %
NICOLLET	19,820,521	19,062,459	103.98	1,857,942,964	87.8%	2,116,108,159	0.94
NOBLES	14,179,174	11,551,750	122.74	1,227,685,280	91.2%	1,346,146,140	1.05
NORMAN	5,399,351	3,992,001	135.25	458,869,514	96.4%	476,005,720	1.13
OLMSTED	118,893,567	87,509,058	135.86	7,573,160,252	80.4%	9,419,353,547	1.26
OTTER TAIL	36,432,194	38,468,063	94.71	3,765,310,489	75.8%	4,967,428,086	0.73
PENNINGTON	8,237,056	4,722,811	174.41	436,971,202	91.0%	480,188,134	1.72
PINE	17,518,877	14,413,240	121.55	1,392,408,084	67.1%	2,075,123,821	0.84
PIPESTONE	7,406,041	5,572,524	132.90	582,115,191	87.5%	665,274,504	1.11
POLK	23,707,273	15,813,340	149.92	1,592,167,896	94.1%	1,691,995,639	1.40
POPE	7,801,254	6,778,285	115.09	716,737,809	75.8%	945,564,392	0.83
RAMSEY	509,852,284	362,579,177	140.62	28,905,504,963	75.4%	38,336,213,479	1.33
RED LAKE	2,693,531	1,762,815	152.80	173,819,675	90.0%	193,132,972	1.39
REDWOOD	12,447,937	10,941,706	113.77	1,254,979,055	84.4%	1,486,942,008	0.84
RENVILLE	14,321,319	13,167,208	108.77	1,452,959,253	92.6%	1,569,070,468	0.91
RICE	32,731,028	33,682,234	97.18	3,206,925,032	74.8%	4,287,332,930	0.76
ROCK	6,238,228	6,650,704	93.80	732,177,501	84.0%	871,639,882	0.72
ROSEAU	8,487,893	6,252,580	135.75	625,823,967	92.6%	675,835,817	1.26
ST. LOUIS	126,797,007	94,813,981	133.73	8,314,807,849	74.7%	11,130,934,202	1.14
SCOTT	104,105,306	82,139,931	126.74	7,392,017,947	75.5%	9,790,752,248	1.06
SHERBURNE	68,859,740	56,641,940	121.57	4,637,942,540	81.3%	5,704,726,371	1.21
SIBLEY	10,808,142	9,939,926	108.73	1,125,652,254	82.1%	1,371,074,609	0.79
STEARNS	98,731,250	76,359,250	129.30	6,774,899,293	79.8%	8,489,848,738	1.16
STEELE	27,269,304	22,154,170	123.09	2,059,563,977	87.2%	2,361,885,295	1.15
STEVENS	6,790,816	5,764,085	117.81	599,934,184	89.9%	667,335,021	1.02
SWIFT	8,395,726	7,058,527	118.94	730,842,684	89.0%	821,171,555	1.02
TODD	13,567,472	9,673,304	140.26	1,007,607,764	71.9%	1,401,401,619	0.97
TRAVERSE	4,220,830	3,929,582	107.41	437,801,200	87.9%	498,067,349	0.85
WABASHA	12,785,587	12,102,088	105.65	1,271,423,821	77.1%	1,649,058,134	0.78
WADENA	7,614,785	5,123,819	148.62	496,197,580	79.5%	624,147,899	1.22
WASECA	12,507,278	11,379,698	109.91	1,187,674,052	82.1%	1,446,618,821	0.86
WASHINGTON	230,333,009	181,596,850	126.84	16,069,010,586	76.6%	20,977,820,608	1.10
WATONWAN	7,762,567	6,305,833	123.10	710,423,476	91.4%	777,268,573	1.00
WILKIN	4,590,955	5,743,919	79.93	634,710,365	94.3%	673,075,679	0.68
WINONA	27,206,548	25,826,331	105.34	2,396,556,287	76.8%	3,120,515,999	0.87
WRIGHT	80,086,736	70,168,780	114.13	6,359,439,997	75.0%	8,479,253,329	0.94
YELLOW MEDICINE	9,035,668	6,567,189	137.59	765,089,833	85.8%	891,713,092	1.01
<b>Statewide Total</b>	<b>\$ 5,014,120,105</b>	<b>\$ 3,744,896,051</b>	<b>133.89%</b>	<b>\$ 325,205,340,827</b>	<b>78.9%</b>	<b>\$412,174,069,489</b>	<b>1.22 %</b>

(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

(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 2002**

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	447	3,329,300	19,100	13,821	32,921	25,035	4,413	5,910	6,905	76	45,156	11,437	33,719
ANOKA	4,809	112,552,400	1,099,791	26,137	1,125,928	427,563	440,733	6,022	373,202	70,417	1,320,907	440,533	880,374
BECKER	1,167	9,229,200	55,702	43,943	99,645	71,777	14,511	13,847	22,656	3,932	131,554	22,434	109,120
BELTRAMI	1,269	14,060,400	106,081	34,295	140,376	130,873	18,487	15,790	48,454	1,291	218,490	42,662	175,828
BENTON	867	12,390,500	108,733	14,817	123,550	91,949	32,354	6,480	43,713	1,384	175,882	43,628	132,254
BIG STONE	45	319,000	1,210	1,990	3,200	2,415	1,235	263	1,427	175	5,720	483	5,237
BLUE EARTH	1,468	14,657,800	128,113	18,222	146,335	81,389	50,589	3,251	26,155	427	161,956	51,346	110,610
BROWN	381	5,227,800	45,903	7,618	53,521	28,257	26,152	744	15,105	799	71,058	18,382	52,676
CARLTON	328	3,126,200	27,304	4,025	31,329	26,960	12,131	2,548	11,071	1,382	54,225	10,922	43,303
CARVER	954	11,542,700	100,316	15,046	115,362	61,494	27,693	937	42,391	5,409	137,974	40,164	97,810
CASS	847	11,018,500	33,106	77,052	110,158	52,597	17,600	16,442	25,394	233	128,962	13,220	115,742
CHIPPEWA	182	1,230,000	7,713	4,587	12,300	7,255	5,636	873	4,277	170	18,238	3,083	15,155
CHISAGO	954	15,088,700	126,348	24,418	150,766	99,510	46,403	10,457	56,486	2,125	215,511	50,570	164,941
CLAY	819	5,782,900	47,622	10,153	57,775	46,713	19,947	1,344	15,157	3,115	86,627	19,075	67,552
CLEARWATER	153	1,606,200	14,937	1,139	16,076	16,125	2,291	2,460	4,902	851	26,691	5,978	20,713
COOK	64	726,800	5,721	1,547	7,268	4,587	319	20	307	569	5,975	3,601	2,374
COTTONWOOD	17	39,600	334	62	396	259	72	53	92	0	477	134	343
CROW WING	1,491	16,625,600	87,673	78,198	165,871	64,556	42,319	10,979	34,321	3,560	170,602	39,255	131,347
DAKOTA	3,716	64,637,900	524,489	121,197	645,686	213,642	284,860	940	239,394	30,798	769,634	209,796	559,838
DODGE	415	5,336,000	49,316	4,044	53,360	31,422	31,315	2,107	17,639	0	82,483	19,727	62,756
DOUGLAS	708	8,279,300	55,373	31,327	86,700	47,985	17,293	9,234	14,405	1,175	94,268	22,149	72,119
FARIBAUT	66	422,700	2,309	1,903	4,212	2,249	2,263	218	465	13	5,208	928	4,280
FILLMORE	221	2,360,500	20,026	3,588	23,614	12,377	10,457	3,349	6,513	0	32,712	8,012	24,700
FREEBORN	289	3,497,000	29,572	5,072	34,644	17,996	7,935	758	10,528	3	37,220	11,829	25,391
GOODHUE	1,016	14,525,500	117,020	27,818	144,838	91,762	76,308	6,190	37,818	4,552	219,364	46,900	172,464
GRANT	66	489,800	3,623	1,275	4,898	3,206	2,285	419	1,677	240	8,040	1,450	6,590
HENNEPIN	1,005	11,734,300	88,114	29,106	117,220	59,048	52,187	0	47,726	8,284	167,245	35,311	131,934
HOUSTON	351	4,318,900	40,032	3,157	43,189	25,146	14,841	4,445	13,569	101	58,218	16,016	42,202
HUBBARD	361	4,420,700	21,833	22,384	44,217	21,542	445	9,793	15,701	233	51,222	8,734	42,488
ISANTI	593	9,169,800	77,272	13,893	91,165	58,317	49,112	11,796	31,786	263	151,960	31,122	120,838

**TABLE 58**  
**MANUFACTURED HOME VALUES, TAXES AND CREDITS**  
**TAXES PAYABLE 2002**

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	754	8,211,800	66,343	15,343	81,686	58,437	27,280	7,190	25,231	1,855	121,097	68,999	52,098
JACKSON	148	564,600	2,939	2,707	5,646	3,788	388	844	1,635	35	7,018	1,178	5,840
KANABEC	483	6,528,200	48,821	16,042	64,863	65,189	11,159	5,010	16,831	174	98,719	19,689	79,030
KANDIYOHI	502	3,213,100	23,989	10,599	34,588	27,432	4,843	3,219	11,840	394	48,526	9,547	38,979
KITTSOON	84	814,700	6,585	1,562	8,147	3,665	2,981	775	3,481	445	11,503	2,633	8,870
KOOCHICHING	237	1,610,300	11,192	4,950	16,142	7,932	5,910	257	4,810	116	19,363	4,491	14,872
LAC QUI PARLE	28	236,500	2,053	312	2,365	1,387	97	454	754	102	2,794	821	1,973
LAKE	53	397,700	2,886	1,091	3,977	2,781	852	146	1,376	66	5,292	2,682	2,610
LAKE/WOODS	552	5,308,800	16,409	36,679	53,088	36,572	390	8,219	27,246	279	80,614	6,559	74,055
LE SUEUR	411	3,139,700	23,143	8,179	31,322	16,844	10,654	1,653	6,654	84	37,268	9,288	27,980
LINCOLN	23	204,500	1,058	851	1,909	1,479	425	310	457	45	2,716	478	2,238
LYON	234	1,969,700	14,504	5,193	19,697	10,392	9,695	386	4,859	202	25,534	5,804	19,730
MCLEOD	628	10,596,400	89,458	16,408	105,866	71,807	65,353	1,711	24,071	1,462	164,404	35,824	128,580
MAHNOMEN	77	795,300	4,819	3,134	7,953	9,963	1,127	1,749	1,877	602	15,565	1,928	13,637
MARSHALL	229	2,190,000	18,075	3,825	21,900	10,391	5,846	3,080	4,150	1,454	24,950	7,228	17,722
MARTIN	177	1,339,000	11,596	1,638	13,234	6,364	4,734	313	3,819	103	15,339	4,700	10,639
MEEKER	417	4,701,200	37,005	9,921	46,926	25,797	14,171	5,873	12,371	353	59,128	14,824	44,304
MILLE LAC	509	5,784,900	45,238	14,459	59,697	52,680	19,039	3,951	18,980	168	96,423	18,328	78,095
MORRISON	536	4,651,500	37,826	8,628	46,454	33,429	11,002	6,371	10,507	576	62,552	14,986	47,566
MOWER	312	3,934,900	34,329	6,262	40,591	17,189	11,221	1,374	11,408	802	41,994	13,872	28,122
MURRAY	59	407,900	2,237	1,795	4,032	2,169	699	458	1,220	12	4,883	913	3,970
NICOLLET	723	15,592,400	146,120	14,405	160,525	87,045	53,447	1,778	29,064	1,250	172,641	58,519	114,122
NOBLES	201	1,200,700	7,106	4,890	11,996	6,952	5,416	372	3,974	371	17,085	2,871	14,214
NORMAN	69	626,200	5,539	723	6,262	4,450	2,386	829	2,890	515	11,070	2,215	8,855
OLMSTED	1,974	35,612,200	299,737	56,221	355,958	214,004	97,237	23,184	134,377	0	468,802	119,923	348,879
OTTERTAIL	1,508	12,272,100	75,949	55,341	131,290	61,141	24,240	18,010	27,414	1,801	138,496	30,365	108,131
PENNINGTON	612	7,512,900	66,711	8,278	74,989	69,937	38,128	3,235	29,032	4,098	144,485	26,773	117,712
PINE	754	10,994,400	79,552	34,566	114,118	78,723	17,126	14,371	34,435	1,855	154,852	31,822	123,030
PIPESTONE	82	537,500	3,023	2,550	5,573	4,380	2,637	188	2,136	18	9,359	1,209	8,150
POLK	548	5,852,700	46,579	11,851	58,430	46,755	24,283	7,081	20,014	3,716	102,563	18,762	83,801

**TABLE 58**  
**MANUFACTURED HOME VALUES, TAXES AND CREDITS**  
**TAXES PAYABLE 2002**

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	139	1,525,900	11,431	3,839	15,270	9,224	1,809	1,643	4,406	1,264	18,814	4,574	14,240
RAMSEY	3,011	67,372,100	623,802	48,559	672,361	372,251	235,449	0	188,781	37,577	834,058	249,977	584,081
RED LAKE	74	800,600	7,591	415	8,006	5,813	3,831	944	2,059	449	13,096	3,037	10,059
REDWOOD	149	1,507,900	12,878	2,201	15,079	9,371	7,668	742	4,498	48	22,335	5,158	17,177
RENVILLE	213	1,810,600	13,409	4,697	18,106	10,419	8,004	1,550	2,631	1,414	24,018	5,364	18,654
RICE	917	10,446,300	95,214	9,092	104,306	40,952	26,578	2,429	35,572	2,601	108,239	38,150	70,089
ROCK	59	404,200	3,429	613	4,042	1,919	845	300	2,140	13	5,217	1,372	3,845
ROSEAU	875	8,489,400	70,900	13,994	84,894	47,449	17,187	10,475	39,690	4,248	120,201	28,360	91,841
ST LOUIS	1,818	26,849,200	224,251	43,085	267,336	239,222	80,860	6,082	66,238	9,718	402,905	116,639	286,266
SCOTT	712	13,175,900	117,529	14,405	131,934	52,049	46,490	6,873	42,050	4,829	152,595	46,969	105,626
SHERBURNE	1,405	19,708,900	77,218	119,914	197,132	93,765	31,272	18,382	74,655	2,857	243,718	30,910	212,808
SIBLEY	112	1,313,500	11,775	1,360	13,135	8,792	4,337	1,424	1,886	314	16,754	4,702	12,052
STEARNS	1,867	19,367,600	151,615	41,764	193,379	106,102	46,526	30,949	56,521	3,885	248,122	60,769	187,353
STEELE	514	11,961,100	96,152	23,487	119,639	56,692	24,404	11,379	43,882	165	136,746	38,460	98,286
STEVENS	38	347,700	3,269	208	3,477	2,008	1,137	167	844	76	4,232	1,307	2,925
SWIFT	87	619,700	3,964	2,368	6,332	3,908	2,502	367	1,641	47	8,788	1,606	7,182
TODD	496	3,902,900	22,184	16,664	38,848	32,742	7,352	8,024	13,563	183	63,797	8,946	54,851
TRAVERSE	35	494,700	3,255	1,692	4,947	2,959	1,072	441	1,238	360	6,392	1,302	5,090
WABASHA	726	10,351,400	71,898	31,320	103,218	59,014	29,669	6,505	20,079	1,377	120,484	28,760	91,724
WADENA	193	1,510,600	10,840	4,266	15,106	15,302	5,694	1,730	3,527	32	26,309	4,337	21,972
WASECA	291	3,078,200	27,553	3,202	30,755	18,782	12,814	1,440	8,393	292	41,764	11,028	30,736
WASHINGTON	1,525	21,789,500	177,501	40,031	217,532	74,801	85,387	182	80,203	14,282	254,964	71,102	183,862
WATONWAN	126	739,100	4,325	4,436	8,761	6,878	4,262	250	3,612	131	15,133	1,779	13,354
WILKIN	124	2,012,600	17,714	2,324	20,038	10,427	5,823	470	2,395	1,036	20,151	7,121	13,030
WINONA	992	14,614,800	127,840	18,137	145,977	83,045	38,565	18,615	50,997	1,569	192,915	51,205	141,710
WRIGHT	2,254	44,100,100	430,229	9,954	440,183	177,044	179,622	9,702	168,874	5,781	541,916	172,489	369,427
YELLOW MED	86	492,400	3,028	1,897	4,925	4,335	2,071	551	1,593	95	8,645	1,225	7,420
TOTALS	56,831	813,334,700	6,696,301	1,464,161	8,160,462	4,408,345	2,696,182	411,676	2,568,117	259,173	10,470,922	2,762,760	7,708,162

**TABLE 59**  
**COMPARISON OF 2001 AND 2002 MANUFACTURED HOME MARKET VALUE,**  
**TOTAL TAX CAPACITY AND NET TAX BY COUNTY**

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
AITKIN	3,236,100	3,329,300	2.88%	34,948	32,921	-5.80%	38,553	33,719	-12.54%
ANOKA	107,959,900	112,552,400	4.25%	1,085,523	1,125,928	3.72%	1,046,244	880,374	-15.85%
BECKER	9,643,500	9,229,200	-4.30%	109,235	99,645	-8.78%	132,155	109,120	-17.43%
BELTRAMI	13,866,000	14,060,400	1.40%	144,384	140,376	-2.78%	210,001	175,828	-16.27%
BENTON	12,308,500	12,390,500	0.67%	125,099	123,550	-1.24%	163,506	132,254	-19.11%
BIG STONE	299,600	319,000	6.48%	3,313	3,200	-3.41%	5,010	5,237	4.53%
BLUE EARTH	14,910,200	14,657,800	-1.69%	152,781	146,335	-4.22%	162,579	110,610	-31.97%
BROWN	5,119,800	5,227,800	2.11%	54,195	53,521	-1.24%	59,267	52,676	-11.12%
CARLTON	2,912,900	3,126,200	7.32%	30,285	31,329	3.45%	42,543	43,303	1.79%
CARVER	9,987,200	11,542,700	15.57%	102,361	115,362	12.70%	123,157	97,810	-20.58%
CASS	9,793,900	11,018,500	12.50%	111,089	110,158	-0.84%	112,536	115,742	2.85%
CHIPPEWA	1,220,800	1,230,000	0.75%	12,964	12,300	-5.12%	16,516	15,155	-8.24%
CHISAGO	14,315,600	15,088,700	5.40%	146,590	150,766	2.85%	164,017	164,941	0.56%
CLAY	6,110,800	5,782,900	-5.37%	63,386	57,775	-8.85%	89,445	67,552	-24.48%
CLEARWATER	1,696,300	1,606,200	-5.31%	17,325	16,076	-7.21%	22,039	20,713	-6.02%
COOK	720,900	726,800	0.82%	7,650	7,268	-4.99%	3,529	2,374	-32.73%
COTTONWOOD	60,200	39,600	-34.22%	655	396	-39.54%	863	343	-60.25%
CROW WING	15,290,400	16,625,600	8.73%	166,268	165,871	-0.24%	140,585	131,347	-6.57%
DAKOTA	61,144,900	64,637,900	5.71%	635,266	645,686	1.64%	670,291	559,838	-16.48%
DODGE	5,134,900	5,336,000	3.92%	51,972	53,360	2.67%	67,512	62,756	-7.04%
DOUGLAS	8,048,000	8,279,300	2.87%	88,876	86,700	-2.45%	85,437	72,119	-15.59%
FARIBAULT	420,700	422,700	0.48%	4,414	4,212	-4.58%	5,325	4,280	-19.62%
FILLMORE	2,457,700	2,360,500	-3.95%	25,577	23,614	-7.67%	29,696	24,700	-16.82%
FREEBORN	3,360,600	3,464,400	3.09%	34,359	34,644	0.83%	34,772	25,388	-26.99%
GOODHUE	14,066,900	14,525,500	3.26%	144,747	144,838	0.06%	170,542	172,464	1.13%
GRANT	527,700	489,800	-7.18%	5,557	4,898	-11.86%	7,627	6,590	-13.60%
HENNEPIN	11,077,600	11,734,300	5.93%	116,528	117,220	0.59%	141,459	131,934	-6.73%
HOUSTON	4,161,800	4,318,900	3.77%	42,089	43,189	2.61%	50,264	42,202	-16.04%
HUBBARD	4,345,500	4,420,700	1.73%	52,981	44,217	-16.54%	55,309	42,488	-23.18%
ISANTI	8,781,300	9,169,800	4.42%	89,484	91,165	1.88%	125,084	120,838	-3.39%

**TABLE 59**  
**COMPARISON OF 2001 AND 2002 MANUFACTURED HOME MARKET VALUE,**  
**TOTAL TAX CAPACITY AND NET TAX BY COUNTY**

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
ITASCA	8,543,900	8,211,800	-3.89%	88,057	81,686	-7.24%	57,005	52,098	-8.61%
JACKSON	564,100	564,600	0.09%	6,226	5,646	-9.32%	7,000	5,840	-16.57%
KANABEC	6,520,200	6,528,200	0.12%	68,676	64,863	-5.55%	95,376	79,030	-17.14%
KANDIYOHI	3,631,100	3,213,100	-11.51%	40,792	34,588	-15.21%	50,487	38,979	-22.79%
KITTSON	903,000	814,700	-9.78%	9,492	8,147	-14.17%	10,032	8,870	-11.58%
KOOCHICHING	1,811,100	1,610,300	-11.09%	19,277	16,142	-16.26%	18,340	14,872	-18.91%
LAC QUI PARL	195,900	236,500	20.72%	2,021	2,365	17.02%	2,079	1,973	-5.10%
LAKE	424,800	397,700	-6.38%	4,541	3,977	-12.42%	3,090	2,610	-15.53%
LAKE OF WOOD	5,080,500	5,308,800	4.49%	59,636	53,088	-10.98%	73,796	74,055	0.35%
LE SUEUR	3,331,000	3,139,700	-5.74%	35,113	31,322	-10.80%	39,707	27,980	-29.53%
LINCOLN	231,600	204,500	-11.70%	2,356	1,909	-18.97%	2,933	2,238	-23.70%
LYON	1,757,300	1,969,700	12.09%	18,450	19,697	6.76%	21,818	19,730	-9.57%
MCLEOD	10,454,200	10,596,400	1.36%	106,276	105,866	-0.39%	131,630	128,580	-2.32%
MAHNOMEN	771,300	795,300	3.11%	8,261	7,953	-3.73%	13,277	13,637	2.71%
MARSHALL	2,183,300	2,190,000	0.31%	22,569	21,900	-2.96%	23,434	17,722	-24.37%
MARTIN	1,266,100	1,339,000	5.76%	12,751	13,234	3.79%	13,295	10,639	-19.98%
MEEKER	4,680,200	4,701,200	0.45%	48,291	46,926	-2.83%	57,121	44,304	-22.44%
MILLE LAC	5,632,500	5,784,900	2.71%	58,980	59,697	1.22%	83,542	78,095	-6.52%
MORRISON	4,578,500	4,651,500	1.59%	47,461	46,454	-2.12%	57,684	47,566	-17.54%
MOWER	3,962,500	3,934,900	-0.70%	41,916	40,591	-3.16%	40,690	28,122	-30.89%
MURRAY	441,800	407,900	-7.67%	4,758	4,032	-15.26%	5,050	3,970	-21.39%
NICOLLET	14,114,100	15,592,400	10.47%	142,740	160,525	12.46%	145,730	114,122	-21.69%
NOBLES	1,213,900	1,200,700	-1.09%	13,148	11,996	-8.76%	16,432	14,214	-13.50%
NORMAN	580,400	626,200	7.89%	5,921	6,262	5.76%	8,154	8,855	8.60%
OLMSTED	31,422,600	35,612,200	13.33%	321,452	355,958	10.73%	343,890	348,879	1.45%
OTTERTAIL	12,317,300	12,272,100	-0.37%	140,825	131,290	-6.77%	136,868	108,131	-21.00%
PENNINGTON	7,309,600	7,512,900	2.78%	74,742	74,989	0.33%	119,282	117,712	-1.32%
PIPESTONE	10,375,400	10,994,400	5.97%	121,842	114,118	-6.34%	139,636	123,030	-11.89%
PIPESTONE	524,200	537,500	2.54%	5,812	5,573	-4.11%	9,372	8,150	-13.04%
POLK	5,849,400	5,852,700	0.06%	60,709	58,430	-3.75%	82,891	83,801	1.10%

**TABLE 59**  
**COMPARISON OF 2001 AND 2002 MANUFACTURED HOME MARKET VALUE,**  
**TOTAL TAX CAPACITY AND NET TAX BY COUNTY**

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE	2001	2002	PERCENT CHANGE
POPE	1,413,400	1,525,900	7.96%	14,836	15,270	2.93%	16,978	14,240	-16.13%
RAMSEY	62,040,600	67,372,100	8.59%	627,680	672,361	7.12%	697,962	584,081	-16.32%
RED LAKE	804,000	800,600	-0.42%	8,144	8,006	-1.69%	11,661	10,059	-13.74%
REDWOOD	1,547,400	1,507,900	-2.55%	15,869	15,079	-4.98%	19,749	17,177	-13.02%
RENVILLE	2,005,400	1,810,600	-9.71%	20,882	18,106	-13.29%	25,370	18,654	-26.47%
RICE	9,788,100	10,446,300	6.72%	99,371	104,306	4.97%	100,625	70,089	-30.35%
ROCK	414,300	404,200	-2.44%	4,286	4,042	-5.69%	4,637	3,845	-17.08%
ROSEAU	8,935,200	8,489,400	-4.99%	92,191	84,894	-7.92%	111,802	91,841	-17.85%
ST LOUIS	26,528,600	26,849,200	1.21%	272,038	267,336	-1.73%	299,687	286,266	-4.48%
SCOTT	11,998,200	13,175,900	9.82%	122,813	131,934	7.43%	134,111	105,626	-21.24%
SHERBURNE	17,084,500	19,708,900	15.36%	190,600	197,132	3.43%	207,787	212,808	2.42%
SIBLEY	1,289,800	1,313,500	1.84%	13,130	13,135	0.04%	15,786	12,052	-23.65%
STEARNS	19,174,500	19,367,600	1.01%	200,331	193,379	-3.47%	226,753	187,353	-17.38%
STEELE	11,447,900	11,961,100	4.48%	118,778	119,639	0.72%	114,169	98,286	-13.91%
STEVENS	412,700	347,700	-15.75%	4,169	3,477	-16.60%	4,712	2,925	-37.92%
SWIFT	608,200	619,700	1.89%	6,385	6,332	-0.83%	7,578	7,182	-5.23%
TODD	3,770,600	3,902,900	3.51%	40,632	38,848	-4.39%	63,033	54,851	-12.98%
TRAVERSE	486,100	494,700	1.77%	5,186	4,947	-4.61%	6,486	5,090	-21.52%
WABASHA	10,030,700	10,351,400	3.20%	106,674	103,218	-3.24%	115,130	91,724	-20.33%
WADENA	1,599,000	1,510,600	-5.53%	17,065	15,106	-11.48%	28,040	21,972	-21.64%
WASECA	3,147,700	3,078,200	-2.21%	32,196	30,755	-4.48%	39,821	30,736	-22.81%
WASHINGTON	19,865,800	21,789,500	9.68%	203,123	217,532	7.09%	232,036	183,862	-20.76%
WATONWAN	1,237,600	739,100	-40.28%	16,345	8,761	-46.40%	27,658	13,354	-51.72%
WILKIN	1,999,800	2,012,600	0.64%	20,333	20,038	-1.45%	17,517	13,030	-25.62%
WINONA	13,732,400	14,614,800	6.43%	139,916	145,977	4.33%	137,489	141,710	3.07%
WRIGHT	40,218,700	44,100,100	9.65%	403,261	440,183	9.16%	439,520	369,427	-15.95%
YELLOW MEDICINE	482,800	492,400	1.99%	5,145	4,925	-4.28%	8,210	7,420	-9.62%
STATEWIDE TOTALS	775,716,000	813,302,100	4.85%	8,054,371	8,160,462	1.32%	8,899,811	7,708,159	-13.39%

**TABLE 60**  
**MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID**  
**(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2002**

<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	14,013	0	0	0	0	14,013
ANOKA	311,369	0	0	0	0	311,369
BECKER	30,490	0	0	0	0	30,490
BELTRAMI	30,522	0	0	0	0	30,522
BENTON	41,794	0	0	0	0	41,794
BIG STONE	2,588	0	0	0	0	2,588
BLUE EARTH	42,960	0	0	0	0	42,960
BROWN	10,582	0	0	0	0	10,582
CARLTON	19,142	0	0	0	0	19,142
CARVER	87,818	0	0	0	0	87,818
CASS	30,704	0	0	0	0	30,704
CHIPPEWA	7,563	0	0	0	0	7,563
CHISAGO	72,014	0	0	0	0	72,014
CLAY	39,355	0	0	0	0	39,355
CLEARWATER	5,286	0	0	0	0	5,286
COOK	3,777	0	0	0	0	3,777
COTTONWOOD	1,246	0	0	0	0	1,246
CROW WING	45,081	0	0	0	0	45,081
DAKOTA	236,729	0	0	0	0	236,729
DODGE	11,890	0	0	0	0	11,890
DOUGLAS	27,941	0	0	0	0	27,941
FARIBAUT	2,615	0	0	0	0	2,615
FILLMORE	9,024	0	0	0	0	9,024
FREEBORN	8,607	0	0	0	0	8,607
GOODHUE	23,403	0	0	0	0	23,403
GRANT	3,200	0	0	0	0	3,200
HENNEPIN	54,556	0	0	0	0	54,556
HOUSTON	17,843	0	0	0	0	17,843
HUBBARD	14,436	0	0	0	0	14,436
ISANTI	48,460	0	0	0	0	48,460
ITASCA	37,732	0	0	0	0	37,732
JACKSON	3,206	0	0	0	0	3,206
KANABEC	41,946	0	0	0	0	41,946
KANDIYOHI	36,605	0	0	0	0	36,605
KITSON	2,424	0	0	0	0	2,424
KOOCHICHING	11,714	0	0	0	0	11,714
LAC QUI PARLE	1,381	0	0	0	0	1,381
LAKE	4,014	0	0	0	0	4,014
LAKE OF WOODS	23,692	0	0	0	0	23,692
LE SUEUR	15,894	0	0	0	0	15,894
LINCOLN	1,911	0	0	0	0	1,911
LYON	8,558	0	0	0	0	8,558
MCLEOD	36,343	0	0	0	0	36,343
MAHNOMEN	3,236	0	0	0	0	3,236
MARSHALL	4,853	0	0	0	0	4,853



**TABLE 60**  
**MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID**  
**(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2002**

<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	0	0	0	0	6,891
MEEKER	18,402	0	0	0	0	18,402
MILLE LACS	29,115	0	0	0	0	29,115
MORRISON	25,960	0	0	0	0	25,960
MOWER	11,034	0	0	0	0	11,034
MURRAY	2,101	0	0	0	0	2,101
NICOLLET	24,673	0	0	0	0	24,673
NOBLES	4,475	0	0	0	0	4,475
NORMAN	2,392	0	0	0	0	2,392
OLMSTED	92,024	0	0	0	0	92,024
OTTER TAIL	39,173	0	0	0	0	39,173
PENNINGTON	18,450	0	0	0	0	18,450
PINE	54,281	0	0	0	0	54,281
PIPESTONE	3,207	0	0	0	0	3,207
POLK	20,818	0	0	0	0	20,818
POPE	6,967	0	0	0	0	6,967
RAMSEY	161,923	0	0	0	0	161,923
RED LAKE	2,752	0	0	0	0	2,752
REDWOOD	4,043	0	0	0	0	4,043
RENVILLE	6,203	0	0	0	0	6,203
RICE	28,451	0	0	0	0	28,451
ROCK	2,529	0	0	0	0	2,529
ROSEAU	25,651	0	0	0	0	25,651
ST LOUIS	100,867	0	0	0	0	100,867
SCOTT	55,230	0	0	0	0	55,230
SHERBURNE	30,464	0	0	0	0	30,464
SIBLEY	7,113	0	0	0	0	7,113
STEARNS	63,427	0	0	0	0	63,427
STEELE	16,235	0	0	0	0	16,235
STEVENS	2,921	0	0	0	0	2,921
SWIFT	4,546	0	0	0	0	4,546
TODD	31,585	0	0	0	0	31,585
TRAVERSE	1,294	0	0	0	0	1,294
WABASHA	30,902	0	0	0	0	30,902
WADENA	16,263	0	0	0	0	16,263
WASECA	10,187	0	0	0	0	10,187
WASHINGTON	63,605	0	0	0	0	63,605
WATONWAN	6,293	0	0	0	0	6,293
WILKIN	6,800	0	0	0	0	6,800
WINONA	39,379	0	0	0	0	39,379
WRIGHT	95,026	0	0	0	0	95,026
YELLOW MEDICINE	4,554	0	0	0	0	4,554
<b>STATEWIDE TOTALS</b>	<b>2,666,723</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,666,723</b>

HACA was eliminated for all taxing districts except counties in 2002.