

# PROPERTY TAXES LEVIED IN MINNESOTA: SUMMARY TABLES FOR TAXES PAYABLE 2004

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# REVIEW OF THE MINNESOTA PROPERTY TAX SYSTEM TAXES PAYABLE IN 2004

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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, 2003, due and payable in 2004. 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 2004.

## 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 reassessed once every six years, with the most recent assessment being made on January 2, 2004. Information about exempt property was included in the 1999 Property Tax Bulletin, and an Exempt Property Tax Bulletin will be posted to this site in late 2004.

Exempt real property includes:

- 1) 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.

**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 2004.

### *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 2003 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) 12% of the preceding year's market value after limitation or (2) 20% 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 2004 (see the table entitled "Real Property Classification Percentages by Property Type"). The following is a listing of the classification percentages used for the 2003 assessment, taxes payable in 2004 for local taxing jurisdictions.

## REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
1a	1933	Residential homestead:* First \$500,000 market value 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	1.25%
		b. Private for Profit Hospitals	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%
		Structures on railroad operating right-of-ways	1.50% & 2.00%

**PERSONAL PROPERTY**

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

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

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

**CLASSIFICATIONS NO LONGER ASSESSED**

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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 county program aid (CPA) from its property tax levy before certifying the levy. 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**

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**

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

### **Fiscal Disparities**

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

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

A taxing district's budget levy (less County Program Aid 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 2004, 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 2003 and 2004 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.

## **County Program Aid (M.S. 477A.0124)**

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The 2003 Legislature enacted changes to county aids payable in 2004. Homestead and Agricultural Credit Aid (HACA), Attached Machinery Aid, Manufactured Home HACA, County Criminal Justice Aid, and Family Preservation Aid were consolidated into a new County Program Aid.

### **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:

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

In a unique taxing area (a geographic area subject to the same set of tax rates), the total initial tax rate is equal to the total of 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 2004 certified DRA amounts were calculated by applying an adjustment factor (for the class rate changes from payable 2003 to 2004) to the payable 2003 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 (any that were not converted expired after taxes payable 2000);
- 2) net tax capacity based operating referendums converted by school districts to market value based status; and

3) newly approved market value based operating referendums.

Starting with taxes payable in 2004, there are two new levies that are spread on referendum market value – equity levies and transition levies. Neither of these two new levies are voter approved, and the total of these two levies is certified separately to the county auditor.

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, 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 2004, that amount was \$624,527,014. 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 2004, that rate was 54.109%.

## 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 2004 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 2004, 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)**

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 2003 statewide average township local tax rate was 103%. This rate is then multiplied by 105%, resulting in a base rate for payable 2004 of 108%. The difference between the total local tax rate and 108% is applied to the net tax capacity of land and non-residential buildings within the agricultural preserve to determine the 2004 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 2004, 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 2004, 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 2004, 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 2003 assessment, taxes payable in 2003 (see the tables entitled “Manufactured Home Values, Taxes and Credits” and “Comparison of 2002 and 2003 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 2003. 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 - 2004**

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	Total Taxes Levied
					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
2004	363,687,940,321	4,052,664,473	88,305,759	4,140,970,232	0.12887	112.98	408,214,223	5,293,218,963	5,701,433,186

(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**

<u>Taxes Payable</u>	<u>Real Estate Levy</u>	<u>Personal Property Levy</u>	<u>Total Levy</u>	<u>Homestead Credit <sup>(2)</sup></u>	<u>Agricultural Credit <sup>(2)</sup></u>	<u>Total Net Tax Payable<sup>(3,5)</sup></u>	<u>Special Assessments</u>	<u>Total Net Tax Payable Including Special Assessments</u>
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 - 2004**

Taxes Payable	Real Estate Levy	Personal Property Levy	Taxes Levied					Homestead Credit <sup>(2)</sup>	Agricultural Credit <sup>(2) (7)</sup>	Total Net Tax Payable <sup>(3,5)</sup>	Special Assessments	Total Net Tax Payable Including Special Assessments
			Market Value Based <sup>(6)</sup>	Assessed Value Based <sup>(6)</sup>	Total Taxes Levied							
1974	\$ 1,043,396,304	\$ 38,088,817	\$ ---	\$ 1,081,485,121	\$ 1,081,485,121	\$ 189,373,196	\$ ---	\$ 892,111,925	\$ 54,782,668	\$ 946,894,593		
1975	1,202,147,416	44,353,137	---	1,246,500,553	1,246,500,553	206,708,572	---	1,039,791,981	60,897,417	1,100,689,398		
1976	1,255,997,852	41,322,615	---	1,297,320,467	1,297,320,467	220,254,291	---	1,077,066,176	67,229,368	1,144,295,544		
1977	1,429,088,173	43,357,669	---	1,472,445,842	1,472,445,842	234,562,666	29,499,567	1,208,383,609	71,298,655	1,279,682,264		
1978	1,493,045,351	45,651,310	---	1,538,696,661	1,538,696,661	243,964,012	35,165,192	1,259,567,457	73,347,924	1,332,915,381		
1979	1,580,927,494	47,385,241	---	1,628,312,735	1,628,312,735	254,088,892	41,634,224	1,332,589,619	75,703,241	1,408,292,860		
1980	1,710,411,947	48,426,153	---	1,758,838,100	1,758,838,100	371,313,377	52,186,630	1,335,338,093	85,184,503	1,420,522,596		
1981	1,856,574,360	47,563,239	---	1,904,137,599	1,904,137,599	447,233,171	70,456,204	1,372,521,102	107,392,237	1,479,913,339		
1982	2,243,859,965	61,222,421	---	2,305,082,386	2,305,082,386	495,705,796	86,945,965	1,705,367,079	125,316,582	1,830,683,661		
1983	2,473,325,197	66,699,104	---	2,540,024,301	2,540,024,301	521,541,062	96,947,321	1,903,773,931	137,141,515	2,040,915,446		
1984	2,709,002,854	75,218,054	---	2,784,220,908	2,784,220,908	506,065,238	92,675,991	2,164,411,484	133,454,441	2,297,865,925		
1985	2,795,623,792	79,371,594	---	2,874,995,386	2,874,995,386	539,504,280	106,513,404	2,226,776,308	136,671,326	2,363,447,634		
1986	2,997,104,294	86,853,333	---	3,083,957,627	3,083,957,627	586,112,213	126,080,929	2,369,338,813	140,969,705	2,510,308,518		
1987	3,181,565,243	95,757,072	---	3,277,322,315	3,277,322,315	609,222,978	115,621,847	2,550,370,217	143,994,164	2,694,364,381		
1988	3,433,066,776	104,693,975	---	3,537,760,751	3,537,760,751	622,442,752	102,059,237	2,789,346,375	144,499,319	2,933,845,694		
1989	3,690,320,745	106,771,593	---	3,797,092,338	3,797,092,338	652,997,536	94,975,727	3,038,091,944	146,611,931	3,184,703,875		
1990	3,020,045,556	127,002,583	---	3,147,048,139	3,147,048,139	7,869,129	---	3,136,365,859	151,590,119	3,287,955,978		
1991	3,363,282,756	136,824,691	---	3,500,107,447	3,500,107,447	8,173,914	---	3,489,227,498	153,417,507	3,642,645,005		
1992	3,568,198,266	145,155,457	---	3,713,353,723	3,713,353,723	8,568,713	---	3,701,794,613	160,199,945	3,861,994,558		
1993	3,794,652,485	159,888,034	7,879,116	3,946,661,407	3,954,540,523	9,271,575	---	3,940,567,048	155,873,285	4,096,440,333		
1994	3,902,123,795	164,533,230	18,900,882	4,047,756,132	4,066,657,014	11,439,498	---	4,050,132,400	155,871,013	4,206,003,413		
1995	4,143,669,286	174,462,629	26,587,584	4,291,544,565	4,318,132,149	12,091,519	---	4,299,672,554	161,048,015	4,460,720,569		
1996	4,357,053,873	182,743,443	59,070,987	4,480,726,964	4,539,797,951	11,940,292	---	4,521,295,501	170,174,237	4,691,469,738		
1997	4,544,290,382	187,829,459	73,695,568	4,658,424,396	4,732,119,964	12,146,958	---	4,713,801,163	171,021,325	4,884,822,488		
1998	4,629,340,149	173,377,086	156,478,428	4,646,238,868	4,802,717,296	171,885,293	---	4,624,890,076	175,967,790	4,800,857,866		
1999	4,766,989,480	162,733,637	201,715,046	4,728,008,122	4,929,723,168	319,503,892	---	4,604,137,455	186,750,078	4,790,887,533		
2000	4,975,084,873	165,410,781	250,808,539	4,889,698,197	5,140,506,736	409,882,643	45,979,208	4,679,242,275	186,251,510	4,865,493,785		
2001	4,975,084,873	165,410,781	347,824,743	5,379,889,245	5,168,075,170	419,019,567	55,116,126	5,035,683,044	211,814,075	5,247,497,119		
2002	4,805,117,980	143,237,222	223,351,028	4,725,004,448	4,948,355,476	340,350,447	18,207,791	4,586,194,249	219,437,222	4,805,631,471		
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		
2004	5,553,434,205	147,998,899	408,214,223	5,293,218,963	5,701,433,186	329,540,545	24,096,027	5,341,823,472	219,238,710	5,561,062,182		

NOTE: See footnotes

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

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

**NOTE: Footnotes may be found on page 38.**

**TABLE 3**  
**REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS**  
**BY GOVERNMENTAL SUBDIVISION**  
**TAXES PAYABLE 1972 - 2004**

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	Total Taxes Levied		
1972	\$ 249,348,013	\$ 223,437,490	\$ 15,599,053	\$ 504,452,892	\$ 14,748,136	\$ -	\$ -	\$ 1,007,585,584	\$ 1,007,585,584	117,085,619	\$ 890,499,965
1973	256,835,461	226,835,829	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
2004	1,803,491,430	1,264,368,480	163,624,790	857,825,303	452,904,725	621,124,058	408,214,223	5,512,457,673	5,920,671,896	359,609,714	5,561,062,182

**NOTE: See footnotes**

**TABLE 4**  
**REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS**  
**BY GOVERNMENTAL SUBDIVISION**  
**TAXES PAYABLE 1965 - 2004**

Taxes Payable								Net Taxes Levied				
	State	County	City	Township	School District	Special Taxing District <sup>4</sup>	Total Taxes <sup>3</sup>	Homestead Credit <sup>2</sup>	Agricultural Credit <sup>2</sup>	Market Value Based <sup>6</sup>	Assessed Value Based	Total Net Taxes Levied
1965	27,820,383	158,381,968	116,876,321	13,523,682	267,411,005	---	584,013,359	---	---	---	584,013,359	584,013,359
1966	38,322,818	157,364,610	121,269,535	13,600,360	286,692,084	---	617,249,407	---	---	---	617,249,407	617,249,407
1967	36,481,201	160,392,008	126,329,933	14,546,042	316,108,840	---	653,858,024	---	---	---	653,858,024	653,858,024
1968	---	164,688,270	128,954,340	13,049,195	322,744,513	4,397,216	633,833,536	78,768,510	---	---	555,065,026	555,065,026
1969	---	188,708,475	145,815,356	12,574,539	412,367,625	4,782,170	764,221,165	95,304,787	---	---	668,916,378	668,916,378
1970	---	204,608,886	160,319,419	13,883,729	489,303,409	5,339,119	873,454,562	108,054,831	---	---	765,399,731	765,399,731
1971	---	237,677,912	187,347,912	14,391,029	595,312,008	5,968,779	1,040,697,641	127,596,363	---	---	913,101,278	913,101,278
1972	---	245,925,339	178,639,274	13,608,342	504,452,892	14,748,136	957,373,983	117,085,618	---	---	840,288,365	840,288,365
1973	---	253,246,879	176,578,010	14,883,803	521,696,691	16,255,383	982,660,767	122,753,051	---	---	859,907,716	859,907,716
1974	---	280,067,618	195,330,871	15,689,529	568,556,959	21,840,144	1,081,485,121	189,373,196	---	---	892,111,925	892,111,925
1975	---	320,331,566	223,849,623	16,671,959	631,719,865	37,255,023	1,246,500,553	206,708,572	---	---	1,039,791,981	1,039,791,981
1976	---	335,647,162	233,800,387	18,816,538	657,055,360	31,014,581	1,297,320,467	220,254,291	---	---	1,077,066,176	1,077,066,176
1977	---	374,950,902	262,998,033	21,907,677	757,026,429	36,044,337	1,472,445,842	234,562,666	29,499,567	---	1,208,383,609	1,208,383,609
1978	---	402,923,923	273,909,562	24,325,877	777,952,689	36,509,062	1,538,696,661	243,964,012	35,165,192	---	1,259,567,457	1,259,567,457
1979	---	433,052,934	279,439,244	27,349,255	817,858,348	41,089,755	1,628,312,735	254,088,892	41,634,224	---	1,332,589,619	1,332,589,619
1980	---	485,889,698	297,954,686	33,753,206	855,277,356	49,694,672	1,758,838,100	371,313,377	52,186,630	---	1,335,338,093	1,335,338,093
1981	---	549,365,767	343,049,470	41,173,148	850,255,967	73,518,283	1,904,137,599	447,233,171	70,456,204	---	1,372,521,102	1,372,521,102
1982	---	617,468,212	381,903,935	46,706,790	1,099,683,473	93,932,246	2,305,082,386	495,705,796	86,945,965	---	1,705,367,079	1,705,367,079
1983	---	658,675,442	414,627,237	50,669,342	1,209,907,940	116,980,095	2,540,024,301	521,541,062	96,947,321	---	1,903,773,931	1,903,773,931
1984	---	708,371,048	448,553,132	58,333,930	1,329,561,212	131,582,249	2,784,220,908	525,482,114	92,675,992	---	2,164,411,484	2,164,411,484
1985	---	741,283,445	472,654,578	61,138,779	1,316,382,207	145,733,450	2,874,995,386	539,504,280	106,513,404	---	2,226,776,308	2,226,776,308
1986	---	810,617,146	508,483,053	63,647,207	1,389,754,370	169,850,816	3,083,957,627	586,112,213	126,080,929	---	2,369,338,813	2,369,338,813
1987	---	862,800,305	536,524,064	66,599,728	1,441,103,526	200,231,428	3,277,322,315	609,222,978	115,621,847	---	2,550,370,217	2,550,370,217
1988	---	936,373,549	565,377,928	69,460,567	1,509,728,030	248,004,269	3,537,760,751	622,442,752	102,059,237	---	2,789,346,375	2,789,346,375
1989	---	1,010,336,629	541,124,439	71,065,341	1,635,444,219	289,896,216	3,797,092,338	652,997,536	94,975,727	---	3,038,091,944	3,038,091,944
1990	---	823,600,976	474,093,205	64,944,671	1,228,778,953	278,067,478	3,147,048,139	7,869,129	---	---	3,136,365,859	3,136,365,859
1991	---	925,373,716	490,342,291	62,867,845	1,381,146,910	334,966,209	3,500,107,447	8,173,914	---	---	3,489,227,498	3,489,227,498
1992	---	989,221,703	511,869,787	64,357,525	1,460,231,019	347,223,632	3,713,353,723	8,568,713	---	---	3,701,794,613	3,701,794,613
1993	---	1,012,644,234	527,794,446	68,061,651	1,612,361,491	368,315,699	3,946,661,407	9,271,575	---	7,879,116	3,932,687,932	3,940,567,048
1994	---	1,048,694,974	547,962,852	69,218,806	1,650,420,411	361,897,849	4,047,756,132	11,439,498	---	18,900,882	4,031,231,518	4,050,132,400
1995	---	1,110,263,250	585,688,298	74,693,736	1,808,247,139	386,869,184	4,291,544,565	12,091,519	---	26,587,584	4,273,084,970	4,299,672,554
1996	---	1,158,011,791	612,260,957	79,021,354	1,856,800,270	407,032,863	4,480,726,964	11,940,292	---	59,070,987	4,462,224,514	4,521,295,501
1997	---	1,204,601,176	655,448,077	80,217,457	1,913,405,809	420,892,797	4,658,424,396	12,146,958	---	73,695,568	4,640,105,595	4,713,801,163
1998	---	1,250,578,521	682,242,762	86,220,818	1,786,469,027	429,982,831	4,646,238,868	171,885,293	---	156,478,428	4,468,411,648	4,624,890,076
1999	---	1,308,852,113	717,482,878	91,666,423	1,765,617,835	445,891,818	4,728,008,122	319,503,892	---	201,715,046	4,402,422,409	4,604,137,455
2000	---	1,354,959,045	757,207,146	95,542,073	1,806,574,613	466,778,041	4,889,698,197	409,882,643	45,979,208	250,808,539	4,428,433,736	4,679,242,275
2001	---	1,450,851,074	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
2004	621,124,058	1,752,348,280	1,110,983,722	155,322,799	857,825,303	446,495,914	5,293,218,963	329,540,545	24,096,027	408,214,223	4,933,609,249	5,341,823,472

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 taconite credit:

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

Amounts for 1990 through 1997 are only values for Taconite Homestead Credit. Homestead and Agricultural Credit Aid (HACA) replaced homestead and agricultural credit for taxes payable in 1990. See explanation of HACA in the narrative at the beginning of this bulletin. HACA ended in 2003.

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 - 2004):

1998.....	\$160,270,572	1999.....	\$304,251,980	2000.....	\$394,435,369
2001.....	\$403,248,164	2002.....	\$340,350,447	2003.....	\$321,764,814
.....	.....	.....	.....	2004.....	\$313,385,421

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	1997.....	383,391,232
1976.....	20,896,439	1983.....	88,756,546	1990.....	277,109,399	1998.....	410,328,625
1977.....	19,418,464	1984.....	107,423,873	1991.....	304,944,335	1999.....	398,115,767
1978.....	23,075,548	1985.....	137,398,665	1992.....	339,982,742	2000.....	408,269,462
1979.....	29,523,199	1986.....	141,184,290	1993.....	356,995,253	2001.....	435,446,442
1980.....	36,368,483	1987.....	169,633,883	1994.....	369,069,172	2002.....	337,138,509
1981.....	46,774,964	1988.....	208,371,672	1995.....	325,286,388	2003.....	310,147,860
				1996.....	367,121,354	2004.....	348,908,069

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	2004.....	210,818
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	2004.....	275,099,117
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>	<u>2004</u>		
Power Line Credit.....	\$101,688	\$ 97,456	\$93,638		
Agricultural Preserves.....	302,505	296,027	302,053		
County Conservation.....	204,075	202,784	188,010		
Disaster Credit.....	9,512	73,213	0		
Disparity Reduction Credit..	2,985,209	5,066,050	5,389,441		
Market Value Homestead Credit..	324,711,569	321,764,814	313,385,421		
Market Value Agricultural Credit	18,207,791	23,874,991	24,096,027		

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 - 2004.

**TABLE 5**  
**TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS**  
**BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT**  
**TAXES PAYABLE 1968 - 2004**  
**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
2004	26,860,766	4,932,792	21,915,635	3,108,701	-	25,729,082	12,071,104	11,649,915

**TABLE 5**  
**TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS**  
**BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT**  
**TAXES PAYABLE 1968 - 2004**  
**PART B**

<b>Taxes Payable</b>	<b>Port Authority</b>	<b>Regional Development Commission</b>	<b>Sanitary Sewer District</b>	<b>Tax Increment Financing</b>	<b>Transit Commission</b>	<b>Watershed District</b>	<b>Miscellaneous Districts</b>	<b>Total 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
2004	2,086,210	2,560,250	715,429	275,099,117	32,890,482	22,640,583	4,235,995	446,496,061

**TABLE 6**  
**SPECIAL ASSESSMENTS ON REAL PROPERTY**  
**TAXES PAYABLE 1961 - 2004<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
2004	51,143,150	153,384,758	8,301,991	---	6,408,811	219,238,710

- (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 - 2004**

TAXES PAYABLE	AGRICULTURAL					NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL		TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	COMMERCIAL	
			REC. RESIDENTIAL	REC. RESIDENTIAL					REC. COMMERCIAL	LAND & BLDGS.
1974	\$ 6,303,871,903	\$ 7,157,475	\$ 532,070,520	\$ 6,843,099,898	\$ 15,123,842,854	\$ 1,614,780,690	\$ 348,562,363	\$ 53,965,464	\$ 3,823,509,740	
1975	6,415,081,434	7,143,240	550,207,227	6,972,431,901	15,909,193,646	1,718,909,545	322,113,418	54,043,020	4,028,012,668	
1976	7,204,668,563	8,339,440	621,913,053	7,834,921,056	17,996,178,514	1,908,965,218	360,860,866	61,641,609	4,304,266,445	
1977	8,058,720,982	9,851,885	704,518,467	8,773,091,334	20,150,118,450	1,994,111,189	380,343,576	66,231,879	4,545,891,478	
1978	9,348,348,273	11,142,655	812,018,422	10,171,509,350	22,781,313,802	2,170,109,016	420,662,547	76,174,749	4,861,545,171	
1979	11,291,851,033	13,706,476	949,587,147	12,255,144,656	26,260,897,915	2,367,157,774	447,738,678	86,487,145	5,241,287,545	
1980	16,517,441,178	16,548,300	1,279,248,464	17,813,237,942	32,650,855,828	2,831,762,888	557,918,679	106,182,742	5,988,120,106	
1981	26,422,088,185	23,327,332	1,970,387,655	28,415,803,172	44,838,182,270	3,716,100,473	986,763,964	143,734,288	7,233,511,847	
1982	30,797,646,931	29,729,041	2,349,969,650	33,177,345,622	50,427,888,036	4,232,673,810	1,101,393,577	159,902,513	8,409,866,305	
1983	34,172,311,884	120,176,286	2,592,990,933	36,885,479,103	54,637,426,680	4,722,035,165	1,193,803,418	172,952,315	9,391,546,418	
1984	35,588,551,236	259,660,399	2,719,347,921	38,567,559,556	56,511,581,667	4,917,466,003	1,210,452,459	181,056,009	10,305,294,300	
1985	34,244,000,633	275,174,660	2,931,273,120	37,450,448,413	59,020,795,238	5,108,689,116	1,211,438,807	185,009,846	11,032,134,417	
1986	30,633,105,044	268,943,127	3,111,635,287	34,013,683,458	61,220,786,478	5,446,365,024	1,196,248,352	179,946,092	12,193,554,649	
1987	25,077,533,923	267,707,402	3,210,276,140	28,555,517,465	62,935,815,619	5,954,132,515	1,237,633,810	193,041,295	13,278,037,597	
1988	20,491,742,485	271,366,535	3,335,072,433	24,098,181,453	66,493,164,493	6,460,735,934	1,306,105,594	198,634,534	14,765,626,249	
1989	19,927,755,533	274,418,430	3,496,012,563	23,698,186,526	71,536,885,314	6,918,909,271	1,336,261,603	205,365,130	16,224,420,955	
1990	20,678,182,949	290,500,828	3,617,442,828	24,586,126,605	76,018,910,651	7,236,501,158	1,443,210,670	205,507,402	17,289,905,062	
1991	22,372,367,108	293,933,231	3,796,655,719	26,462,956,058	80,455,863,981	7,485,467,093	1,501,028,957	212,955,776	18,371,812,261	
1992	23,937,742,990	297,911,938	3,974,327,948	28,209,982,876	84,009,470,399	7,542,493,838	1,455,205,117	214,735,048	18,378,152,899	
1993	24,645,088,193	285,184,253	4,209,678,250	29,139,950,696	88,819,915,811	7,373,712,044	0	225,312,767	18,909,593,881	
1994	25,347,350,771	294,222,907	4,326,741,330	29,968,315,008	93,783,517,112	7,152,944,029	0	252,541,692	18,345,907,531	
1995	26,091,747,816	317,966,169	4,594,989,550	31,004,703,535	100,298,221,895	7,138,357,840	0	276,087,778	18,298,569,303	
1996	27,359,506,834	333,424,680	4,944,310,420	32,637,241,934	108,136,444,945	7,255,674,736	0	299,927,126	18,632,376,145	
1997	28,765,634,966	359,899,810	5,335,224,648	34,460,759,424	115,925,105,616	7,567,190,465	0	332,036,662	20,143,018,477	
1998	30,310,403,777	387,234,358	5,773,264,327	36,470,902,462	124,992,079,736	7,971,442,397	0	423,471,196	21,803,529,445	
1999	32,370,416,298	445,014,880	6,330,529,122	39,145,960,300	134,561,076,753	8,688,210,348	0	474,078,366	24,137,548,053	
2000	34,255,717,499	492,002,078	6,843,224,358	41,590,943,935	146,155,030,416	9,570,800,063	0	525,413,129	26,590,891,032	
2001	35,688,238,523	511,865,740	7,632,268,777	43,832,373,040	161,567,631,603	10,950,926,252	0	595,418,176	29,648,839,187	
2002	37,616,174,389	523,660,400	8,435,134,800	46,574,969,589	179,976,425,996	12,864,927,813	0	603,828,600	33,220,321,264	
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	
2004	43,534,298,960	870,101,500	11,191,818,880	55,596,219,340	232,425,009,670	16,739,564,493	0	890,029,120	37,501,119,752	

**TABLE 7**  
**TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE**  
**TAXES PAYABLE 1974 - 2004**

**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	218,452,219,801	262,284,592,841	4,263,859,610	266,548,452,451
2004	12,279,341,491	3,231,650,443	2,359,900	2,094,300	496,104,912	303,567,274,081	359,163,493,421	4,524,446,900	363,687,940,321

**TABLE 8**  
**REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-2003:**  
**ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 2004 \***

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	GOLF &	COMMERCIAL
			REC. RESIDENTIAL					SEAS. REC. 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
2004	339,521,833	8,701,015	112,397,060	460,619,908	2,344,745,762	209,274,082	0	9,603,641	714,743,749

\* 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 - 2004 \***

NON-AGRICULTURAL (continued)									
TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	ALL OTHER CLASS 5 PROPERTY	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
1974	\$ 668,456,592	\$ 414,541,241	\$ 58,443,923	---	---	8,430,070,335	\$ 10,533,319,965	\$ 374,755,614	\$ 10,908,075,579
1975	693,572,978	468,487,509	45,172,553	---	---	8,883,548,178	11,028,849,707	393,777,244	11,422,626,951
1976	786,422,492	496,058,541	37,490,885	---	---	9,969,408,327	12,400,377,422	388,145,792	12,788,523,214
1977	832,920,204	525,738,553	37,671,317	---	---	10,903,227,280	13,631,443,217	401,396,204	14,032,839,421
1978	873,111,179	589,300,208	40,196,673	---	---	11,281,563,320	14,214,797,070	417,352,695	14,632,149,765
1979	959,548,524	624,365,083	43,736,500	---	---	12,068,583,065	15,477,077,792	444,909,746	15,921,987,538
1980	1,087,135,577	654,627,210	45,729,367	---	---	13,471,115,416	17,614,740,615	473,975,146	18,088,715,761
1981	1,304,913,900	722,578,703	39,999,291	---	---	16,202,486,220	21,369,562,328	515,956,691	21,885,519,019
1982	1,447,369,761	744,109,456	38,300,229	---	110,270,619	18,301,091,146	24,355,839,165	657,198,624	25,013,037,789
1983	1,608,873,198	749,353,299	33,636,125	---	125,060,022	20,097,042,692	26,859,320,940	719,236,489	27,578,557,429
1984	1,744,056,764	768,699,591	31,265,697	---	115,610,984	20,548,230,862	27,603,262,506	769,544,956	28,372,807,462
1985	1,783,221,212	772,147,033	25,449,450	---	80,907,404	21,304,556,202	28,146,965,204	797,750,660	28,944,715,864
1986	1,903,086,942	779,786,805	21,029,258	---	86,657,299	22,466,736,474	28,412,803,371	828,890,699	29,241,694,070
1987	2,073,134,793	840,599,467	16,540,638	---	105,780,013	23,621,928,606	28,589,100,164	857,546,834	29,446,646,998
1988	2,258,213,309	925,446,157	12,798,437	---	105,029,063	24,848,753,830	29,019,277,094	875,697,037	29,894,974,131
1989	288,431,765	132,068,761	908,304	---	13,444,364	3,285,413,679	3,789,536,570	108,915,980	3,898,452,550
1990	282,802,923	144,482,999	876,825	---	13,423,376	2,679,848,709	3,023,231,788	131,014,287	3,154,246,075
1991	287,662,866	141,203,066	610,245	---	12,772,880	2,787,616,427	3,146,653,676	134,539,984	3,281,193,660
1992	285,419,756	136,144,827	467,260	13,981	13,043,838	2,723,809,023	3,100,542,487	133,137,661	3,233,680,148
1993	288,260,192	137,240,650	252,258	18,851	12,934,687	2,687,068,898	3,067,358,127	137,837,745	3,205,195,872
1994	276,405,106	138,667,857	243,984	12,440	13,303,860	2,682,236,246	3,036,843,689	134,339,758	3,171,183,447
1995	283,430,046	140,750,287	217,674	12,152	13,985,321	2,787,909,451	3,157,294,317	139,515,555	3,296,809,872
1996	304,100,274	141,271,158	209,337	18,231	14,417,655	2,957,064,529	3,350,007,524	147,560,824	3,497,568,348
1997	326,623,041	137,093,867	187,769	23,172	14,453,230	3,182,439,740	3,590,737,882	154,793,236	3,745,531,118
1998	301,079,789	119,451,939	158,865	29,420	14,066,564	3,102,922,817	3,500,012,129	136,978,564	3,636,990,693
1999	286,842,666	107,731,786	133,445	30,469	14,630,961	3,088,972,792	3,479,953,266	124,043,585	3,603,996,851
2000	305,399,555	107,702,351	123,385	25,704	15,306,275	3,316,003,458	3,710,613,009	129,817,042	3,840,430,051
2001	343,268,579	106,635,821	122,808	39,334	16,283,025	3,715,828,093	4,135,617,985	131,768,174	4,267,386,159
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	3,556,930,027	3,976,719,919	83,167,280	4,059,887,199
2004	239,564,789	64,232,069	47,198	41,886	9,791,389	3,592,044,565	4,052,664,473	88,305,759	4,140,970,232

\* 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 - 2004**

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec Commercial	Commercial Land & Bldg
1974	\$ 136,139,231	\$ 104,456	\$ 13,906,221	\$ 150,149,908	\$ 514,599,590	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	152,838,652	121,943	16,365,393	169,325,988	598,213,675	76,568,368	15,229,388	1,762,051	207,395,115
1976	159,193,584	129,956	17,247,335	176,570,875	641,105,940	80,066,795	15,997,478	1,929,353	203,932,029
1977	211,215,865	171,459	21,851,324	233,238,648	726,165,579	85,353,721	16,949,701	2,069,716	219,689,600
1978	229,690,049	197,014	24,197,776	254,084,839	734,949,950	92,571,984	19,102,190	1,837,491	235,897,257
1979	260,904,836	249,695	26,945,322	288,099,853	760,814,802	97,548,136	19,887,463	1,890,775	248,624,109
1980	305,970,245	316,404	29,844,120	336,130,769	798,064,363	108,128,061	23,862,330	1,841,120	268,499,161
1981	312,741,926	401,884	33,186,955	346,330,765	857,683,333	134,007,969	35,952,073	1,890,240	295,771,945
1982	387,575,535	497,844	40,981,597	429,054,976	1,035,334,564	154,238,143	42,639,933	2,189,537	356,315,664
1983	411,906,224	2,197,619	45,224,289	459,328,132	1,152,967,139	164,522,853	47,043,714	2,357,344	403,099,179
1984	454,649,549	4,991,959	51,472,490	511,113,998	1,243,980,323	168,363,088	51,210,366	2,707,148	457,715,698
1985	448,820,269	5,575,637	56,392,530	510,788,436	1,298,557,830	173,435,573	51,079,688	2,854,402	481,081,664
1986	427,064,384	5,442,939	62,643,560	495,150,883	1,402,313,414	192,774,030	52,635,913	2,994,653	550,178,938
1987	399,859,338	5,662,248	68,152,003	473,673,589	1,478,266,657	215,390,120	55,694,852	3,390,566	618,996,509
1988	362,053,031	6,112,891	74,365,384	442,531,306	1,567,038,822	245,540,927	61,470,232	3,645,332	728,670,200
1989	370,007,141	6,458,825	74,082,585	450,548,551	1,705,955,924	263,365,147	68,789,176	3,523,685	792,696,006
1990	231,398,429	5,392,780	83,399,215	320,190,424	1,102,623,647	251,970,300	72,971,649	3,198,542	844,886,355
1991	255,601,246	5,284,432	88,400,054	349,285,732	1,261,546,160	280,381,027	78,786,638	3,542,003	937,244,521
1992	282,237,610	5,554,165	92,836,988	380,628,763	1,351,697,230	294,998,131	79,843,772	3,801,646	974,605,041
1993	311,486,280	5,858,922	99,779,790	417,124,992	1,489,100,414	299,972,959	0	4,262,109	1,061,870,099
1994	299,152,033	5,817,291	105,412,989	410,382,313	1,609,112,591	298,587,679	0	4,966,636	1,047,396,229
1995	315,949,272	6,261,779	111,734,733	433,945,784	1,776,936,742	304,924,774	0	5,400,010	1,064,921,700
1996	329,952,522	6,249,983	116,061,007	452,263,512	1,928,186,275	304,391,800	0	5,585,694	1,083,446,781
1997	343,622,358	6,596,494	109,251,973	459,470,825	2,033,955,618	306,281,745	0	5,972,718	1,142,201,061
1998	353,782,043	6,815,664	102,323,899	462,921,606	2,188,238,871	285,862,440	0	7,828,662	1,109,298,762
1999	362,242,906	7,209,115	103,942,950	473,394,971	2,340,649,659	266,071,981	0	8,268,520	1,117,828,147
2000	362,316,153	7,599,142	101,025,345	470,940,640	2,480,051,304	273,691,152	0	8,511,801	1,166,036,932
2001	378,197,949	7,696,794	110,546,159	496,440,902	2,702,184,438	299,216,390	0	9,425,784	1,244,092,963
2002	308,035,655	6,211,398	111,933,653	426,180,706	2,332,146,289	270,988,542	0	8,489,676	1,224,454,783
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
2004	342,685,666	9,108,449	136,317,848	488,111,963	2,919,824,686	272,776,876	0	11,413,534	1,306,607,275

**TABLE 9**  
**ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE**  
**OF REAL AND PERSONAL PROPERTY**  
**TAXES PAYABLE 1974 - 2004**

**NON-AGRICULTURAL (continued)**

<b>Taxes Payable</b>	<b>Industrial Land &amp; Bldg</b>	<b>Public Utility</b>	<b>Minerals</b>	<b>Railroad</b>	<b>Total</b>	<b>Total Real Property</b>	<b>Total Personal Property</b>	<b>Total Real &amp; Personal Property</b>
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
2004	439,777,957	97,184,502	104,029	17,572,338	5,065,322,242	5,553,434,205	147,998,899	5,701,433,104

**TABLE 10**  
**ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY**  
**TAXES PAYABLE 1974 - 2004**

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
2004	295,608,431	9,103,403	136,317,848	441,029,682	2,612,686,776	271,722,595	0	11,413,534	1,303,231,766

**TABLE 10**  
**ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY**  
**TAXES PAYABLE 1974 - 2004**

<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
2004	438,966,127	97,183,996	104,029	17,457,223	4,752,827,090	5,193,856,772	147,966,700	5,341,823,472

**TABLE 11  
TAXABLE VALUE DETERMINATION DATA  
TAXES PAYABLE 1974 - 2004**

<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
2004	363,687,940,321	4,135,303,779	224,701,166	254,136,000	195,430	3,656,271,183	254,187,484	3,910,458,667

(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 1992 - 2004**  
**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 1992 - 2004**  
**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%		4C	Over \$75,000 -	2.50%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C			4C			4C	Includes qualifying	
RECREATIONAL UNDER 250 DAYS			2.30%		2.30%		4C	golf courses -	2.10%
<u>RESIDENTIAL HOMESTEAD</u>	1A			1A			1A		
BASE: AMOUNT-PERCENTAGE		First \$72,000-	1.00%		1.00%		1A	First \$75,000-	1.00%
		Over \$72,000-	2.00%		2.00%		1A	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%		4A		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%		4D		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 1992 - 2004**  
**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>BLIND/PARA VET/DISABLED HOMESTEAD</u>	1B		1B		1B	
AG BASE: First \$32,000		0.45%		0.45%		0.45%
Remainder uses tax capacity rates for class 2A property						
NON-AG BASE: First \$32,000		0.45%		0.45%		0.45%
Remainder uses tax capacity rates for class 1A property						
<u>AGRICULTURAL HOMESTEAD</u>	2A		2A		2A	
HOUSE, GARAGE & 1 ACRE						
First \$75,000		1.00%	First \$76,000	1.00%	First \$500,000	1.00%
Over \$75,000		1.70%	Over \$76,000	1.65%	Over \$500,000	1.25%
REMAINDER OF FARM						
First \$115,000		0.35%		0.35%	N/A	
Over \$115,000: - First 320 acres		0.80%	\$115,00 to \$600,00	0.80%	Up to \$600,00	0.55%
- Over 320 acres		1.25%	Over \$600,000	1.20%	Over \$600,000	1.00%
<u>AGRICULTURAL NON-HOMESTEAD</u>						
LAND	2B	1.25%	2B	1.20%	2B	1.00%
MIGRANT HOUSING	1D	1.00%, 1.70%	1D	1.00%, 1.65%	1D	1.00%, 1.25%
<u>TIMBERLAND</u>	2B	1.40%	2B	1.20%	2B	1.00%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>						
A. COMMERCIAL - under 250 days/includes homestead	1C	1.00%	1C	1.00%	1C	1.00%
B. NON-COMMERCIAL - First \$75,000	4C	1.25%	4C First \$76,000	1.20%	4C First \$500,000	1.00%
- Over \$75,000		2.20%	Over \$76,000	1.65%	Over \$500,000	1.25%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>						
RECREATIONAL under 250 days	4C		4C		4C First \$500,000	1.00%
Includes qualifying golf courses		1.80%		1.65%	Over \$500,000	1.25%
Bed and Breakfast up to 5 units	N/A		N/A		N/A	
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A	
First \$75,000		1.00%	First \$76,000	1.00%	First \$500,000	1.00%
Over \$75,000		1.70%	Over \$76,000	1.65%	Over \$500,000	1.25%
<u>RESIDENTIAL NON-HOMESTEAD</u>						
A. APARTMENTS with 4 or more units, not Title II	4A	2.50%	4A	2.40%	4A	1.80%
- IN SELECTED SMALL CITIES		2.15%		2.15%	N/A	
B. APARTMENT LAND - less than 4 units	4C	1.25%, 1.70%	N/A		N/A	
- 4 or more units	4C	2.50%	N/A		N/A	
- IN SELECTED SMALL CITIES		2.15%	N/A		N/A	
C. PRIVATE FOR PROFIT HOSPITALS	4A	2.50%	4A	2.40%	4A	1.80%
<u>RESIDENTIAL NON-HOMESTEAD - 3 or less units</u>	4B	1.70%	4B	1.65%	4B	1.50%

**TABLE 12**  
**REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE**  
**TAXES PAYABLE 1992 - 2004**  
**PART A**

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>2002</u>	<u>CLASS</u>	<u>2003</u>
<u>BLIND/PARA VET/DISABLED HOMESTEAD</u>	1B		1B	
AG BASE: First \$32,000		0.45%		0.45%
Remainder uses tax capacity rates for class 2A property				
NON-AG BASE: First \$32,000		0.45%		0.45%
Remainder uses tax capacity rates for class 1A property				
<u>AGRICULTURAL HOMESTEAD</u>	2A		2A	
HOUSE, GARAGE & 1 ACRE				
First \$75,000	First \$500,000	1.00%	First \$500,000	1.00%
Over \$75,000	Over \$500,000	1.25%	Over \$500,000	1.25%
REMAINDER OF FARM				
\$115,00 to \$600,00		0.55%	Up to \$600,00	0.55%
Over \$600,000		1.00%	Over \$600,000	1.00%
<u>AGRICULTURAL NON-HOMESTEAD</u>				
LAND	2B	1.00%	2B	1.00%
MIGRANT HOUSING	1D	1.00%, 1.25%	1D	1.00%, 1.25%
<u>TIMBERLAND</u>	2B	1.00%	2B	1.00%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>				
A. COMMERCIAL - under 250 days/includes homestead	1C	1.00%	1C	1.00%
B. NON-COMMERCIAL - First \$500,000	4C	1.00%	4C First \$500,000	1.00%
- Over \$500,000		1.25%	Over \$500,000	1.25%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>				
RECREATIONAL under 250 days	4C		4C	
Includes qualifying golf courses	4C First \$500,000	1.00%	4C First \$500,000	1.00%
	Over \$500,000	1.25%	Over \$500,000	1.25%
Bed and Breakfast up to 5 units	N/A		4C(8)	1.25% N/A
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A	
First \$500,000		1.00%	First \$500,000	1.00%
Over \$500,000		1.25%	Over \$500,000	1.25%
<u>RESIDENTIAL NON-HOMESTEAD</u>				
A. APARTMENTS with 4 or more units	4A	1.25%, 1.5%	4A	1.25%
C. PRIVATE FOR PROFIT HOSPITALS	4A	1.50%	4A	1.50%
<u>RESIDENTIAL NON-HOMESTEAD - 3 or less units</u>	4B	1.25%	4B	1.25%

**TABLE 12**  
**REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE**  
**TAXES PAYABLE 1992 - 2004<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)	4D	2.00%	4D	2.00%	4D	2.00%
<u>SECTION 8 (Structures)</u>	4C	2.30%	4C	2.30%	4C	2.30%
<u>MANUFACTURED HOME PARK LAND</u>	4C	2.30%	4C	2.00%	4C	2.00%
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	\$100,000- 3.10%	3A	\$100,000- 3.00%	3A	\$100,000- 3.00%
EXCESS: PERCENTAGE	3A	4.75%	3A	4.70%	3A	4.60%
MACHINERY						
<u>EMPLOYMENT PROPERTY</u>	3B		3B		3B	
COMPETITIVE CITY OR ZONE						
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.30%		\$50,000- 2.30%		\$50,000- 2.30%
EXCESS: PERCENTAGE		3.60%		3.60%		3.60%
BORDER CITY						
BASE: AMOUNT-PERCENTAGE		\$100,000- 3.10%		\$100,000- 3.00%		\$100,000- 3.00%
EXCESS: PERCENTAGE		4.75%		4.70%		4.60%
<u>VACANT LAND</u>	5	4.75%	5		5	
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	3.10%	3A	3.00%	3A	3.00%
EXCESS: PERCENTAGE	3A	4.75%	3A	4.70%	3A	4.60%
MACHINERY	5	4.75%	5	4.70%	5	4.60%
<u>UNMINED IRON ORE</u>	5	4.75%	5	4.70%	5	4.60%
<u>"LOW RECOVERY" IRON ORE</u>	5	4.75%	5	4.70%	5	4.60%
<u>ALL OTHER PROPERTY NOT</u> <u>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 1992 - 2004 <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 &amp; 2004</u>
<u>RESIDENTIAL NON-HOMESTEAD</u>							
<u>SINGLE UNIT</u>							
First \$75,000	4BB	1.90%	1.25%	4BB	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>							
<u>LAND AND BUILDINGS</u>							
BASE: First \$150,000	3A	2.70%	2.45%	3A	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>							
<u>COMPETITIVE CITY OR ZONE</u>							
BASE: First \$150,000	3B	2.30%	2.30%		2.40%	1.50%	1.50%
EXCESS: Over \$150,000		3.60%	3.50%		3.40%	2.00%	2.00%
<u>BORDER CITY</u>							
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>							
<u>LAND AND BUILDINGS</u>							
BASE: First \$150,000	3A	2.70%	2.45%	3A	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%

**TABLE 13**  
**GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 1972 - 2004**  
**PART A**

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
2004	128,689,228	1,626,356,394	153,337,160	976,321,640	2,135,377	153,230,570

**TABLE 13**  
**GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 1972 - 2004**  
**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
2004	544,296,850	700,327,108	323,570,405	122,884,177	1,152,029,020	3,579,119,889	4,731,148,909

(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 - 2004**

**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
2004	10,313,388	729,969	8,735,736	0	19,779,093

**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
2004	10,050,686	654,494	8,216,478	0	18,921,658

\* 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**

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

**TABLE 15**  
**CERTIFIED COUNTY PROGRAM AID**  
**TAXES PAYABLE 2004**

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
2004	\$ 111,619,821					\$ 111,619,821

**TABLE 16**  
**NUMBER OF AGRICULTURAL, NON-AGRICULTURAL AND TOTAL HOMESTEADS**  
**TAXES PAYABLE 1975 - 2004**

<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
2004	101,717	1,361,400	1,463,117

**TABLE 17**  
**TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS**  
**TAXES PAYABLE 1972 - 2004**

<b>Taconite Homestead Credit <sup>1</sup></b>				
<b>Taxes Payable</b>	<b>Taconite Credit Amount</b>	<b>Number Receiving</b>	<b>Percentages</b>	<b>Maximums</b>
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	16,063,488	58,043	57.0 or 66.0%	\$289.80 or \$315.10
2004	16,155,124	58,191	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	2004...\$4,970,108
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 1999.

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

**TABLE 18**  
**AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,**  
**POWER LINE, DISPARITY REDUCTION, WETLANDS, HOMESTEAD AND AGRICULTURAL CREDITS**  
**TAXES PAYABLE 1981 - 2004**  
**PART A**

WETLANDS CREDIT AND REIMBURSEMENT <sup>1</sup>						NATIVE PRAIRIE CREDIT AND REIMBURSEMENT <sup>1</sup>					
Taxes Payable	Credit		Reimbursemen			Taxes Payable	Credit		Reimbursemen		
	Total Acres Receiving	Credit Amount	Total Acres Receiving	Amount			Receiving	Amount	Total Acres Receiving	Amount	
1981	584,188	\$2,307,258	NA	\$816,237		1981	13,284	\$83,104	NA	\$29,370	
1982	702,462	2,798,921	NA	1,008,195		1982	10,384	102,267	NA	27,248	
1983	518,792	2,791,508	895,289	991,309		1983	9,829	109,052	10,272	25,822	
1984	67,289	313,355	127,405	150,612		1984	10,622	121,898	9,975	26,227	
1985	90,811	421,758	202,539	177,249		1985	11,667	139,261	12,062	32,937	
1986	94,913	395,940	203,979	307,136		1986	11,871	130,335	12,189	39,468	
1987	90,089	302,067	202,504	336,358		1987	12,413	109,969	12,633	45,983	
1988	94,282	256,037	173,583	352,508		1988	13,038	90,738	13,283	56,434	

AGRICULTURAL PRESERVES CREDIT <sup>3</sup>						DISASTER CREDIT					
Taxes Payable	Number of	Number of	Assessed	Credit	105% Avg. Twp. Rate	Taxes Payable	Number of	Market Value	Assessed	Credit	Credit
	Parcels	Acres	Value <sup>2</sup>	Amount			Parcels	Difference	Value Diff <sup>2</sup>	TIF	Other
1983	1,085	52,380	\$11,191,088	\$125,054	77 Mills	1984	436	NA	\$571,658	0	\$58,582
1984	1,716	85,028	20,212,097	340,215	75 Mills	1985	389	NA	714,804	0	71,575
1985	2,546	136,682	34,789,901	390,855	80 Mills	1986	0	NA	0	0	0
1986	2,953	153,527	34,219,215	650,582	82 Mills	1987	0	NA	0	0	0
1987	3,332	176,433	30,522,466	483,676	90 Mills	1988	423	NA	436,207	0	52,975
1988	1,986	139,917	21,117,117	233,623	102 Mills	1989	0	NA	0	0	0
1989	1,954	129,794	2,622,229	43,684	92 %	1990	87	NA	1,497	0	1,416
1990	1,489	104,526	1,077,414	45,885	96 %	1991	0	NA	0	0	0
1991	1,144	69,221	703,514	52,851	99 %	1992	132	NA	3,482	0	4,044
1992	1,809	130,016	1,354,310	108,162	104 %	1993	590	1,700,100	31,002	0	36,094
1993	2,391	168,385	1,822,513	325,037	108 %	1994	0	0	0	0	0
1994	2,426	169,638	1,400,119	288,808	117 %	1995	0	0	0	0	0
1995	2,770	195,721	1,621,584	344,662	123 %	1996	0	0	0	0	0
1996	2,819	199,105	1,724,491	306,943	124 %	1997	294	0	29,672	0	33,366
1997	2,874	201,927	1,913,731	305,076	120 %	1998	5,715	0	759,350	975	1,030,577
1998	2,876	201,562	1,707,627	312,017	118 %	1999	2,228	23,162,807	384,933	480	519,835
1999	2,866	199,974	1,602,919	303,311	121 %	2000	0	0	0	0	0
2000	2,886	200,295	1,635,324	303,290	125 %	2001	195	2,003,488	19,874	0	35,537
2001	2,893	199,630	1,716,848	301,931	122 %	2002	102	726,898	9,230	0	9,512
2002	2,894	198,156	1,701,613	302,505	118 %	2003	1,064	4,977,400	49,688	67	73,146
2003	2,789	191,120	1,821,388	296,027	111 %	2004	0	0	0	0	0
2004	2,765	188,589	916,184	287,860	108 %						

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

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

(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

**TABLE 18**  
**AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,**  
**POWER LINE, DISPARITY REDUCTION, WETLANDS, HOMESTEAD AND AGRICULTURAL CREDITS**  
**TAXES PAYABLE 1981 - 2004**  
**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
2004	0	0	0	0	2002	162,279	195,941	768	944	101,688
					2003	153,482	185,853	818	940	97,456
					2004	195,430	210,818	838	919	93,638

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
2004	1,088	1,038,023	4,351,418	2004	1,531	134,838	202,203

**TABLE 18**  
**AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE**  
**HOMESTEAD AND AGRICULTURAL, POWER LINE, DISPARITY REDUCTION AND WETLANDS CREDITS**  
**TAXES PAYABLE 1981 - 2004**  
**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
2004	1,447,377	21,856,789	291,528,632	313,385,421

<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
2004	108,042	24,096,027

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

**TABLE 19**  
**AGRICULTURAL PRESERVE CREDIT TAX RATE DATA**  
**TAXES PAYABLE 1982 - 2004**

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	1994	117 %
1983	71 Mills	1993	111 %	1984	75 Mills	1995	123 %
1984	76 Mills	1994	117 %	1985	80 Mills	1996	124 %
1985	78 Mills	1995	118 %	1986	82 Mills	1997	120 %
1986	86 Mills	1996	114 %	1987	90 Mills	1998	118 %
1987	97 Mills	1997	112 %	1988	102 Mills	1999	121 %
1988	88 %	1998	115 %	1989	92 %	2000	125 %
1989	91 %	1999	119 %	1990	96 %	2001	122 %
1990	94 %	2000	116 %	1991	99 %	2002	118 %
1991	99 %	2001	112 %	1992	104 %	2003	111 %
		2002	106 %	1993	108 %	2004	108 %

**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)	1993 (Percent)
ANOKA	90.428	96.138	95.155	97.135	102.594	106.959	93.873	93.024	101.020	109.869	116.246
CARVER	86.715	91.755	91.015	102.797	101.926	111.297	86.679	99.168	100.913	114.085	128.830
DAKOTA	80.031	87.702	88.216	94.871	104.792	96.511	85.618	84.323	92.150	98.233	109.514
HENNEPIN	103.067	109.633	105.747	109.687	110.817	110.042	99.443	102.284	105.274	118.807	120.911
RAMSEY	97.280	101.290	104.029	106.743	109.167	109.363	92.182	103.476	118.562	121.834	121.604
SCOTT	94.880	93.269	96.812	100.107	114.191	108.891	95.800	91.002	102.929	111.061	114.150
WASHINGTON	90.044	93.979	92.613	97.819	100.335	103.539	87.462	86.750	98.536	102.904	112.201
COUNTY	1994 (Percent)	1995 (Percent)	1996 (Percent)	1997 (Percent)	1998 (Percent)	1999 (Percent)	2000 (Percent)	2001 (Percent)	2002 (Percent)	2003 (Percent)	2004 (Percent)
ANOKA	112.552	116.098	104.905	101.737	111.520	114.669	117.544	111.329	98.770	100.307	87.619
CARVER	136.993	142.871	134.945	125.521	125.587	127.642	122.881	111.770	102.732	102.643	95.413
DAKOTA	107.163	110.138	104.415	117.874	99.884	113.772	105.590	99.880	88.545	87.988	80.811
HENNEPIN	123.817	118.498	117.548	121.521	121.769	127.410	121.668	118.470	118.350	113.362	106.948
RAMSEY	134.260	135.105	126.418	124.361	122.007	123.912	120.203	114.372	109.673	108.236	105.789
SCOTT	125.842	132.526	122.197	116.639	117.018	112.447	104.528	105.160	90.785	89.014	81.577
WASHINGTON	112.717	115.341	108.771	101.265	104.916	107.309	101.256	98.192	89.045	83.475	74.540

(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 - 2004**

<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	---	---
2004	6,265	389,466	38,936	---	---

(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 - 2004 <sup>1</sup>**

<u>TAXES PAYABLE</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>
1960	\$ 2,036,566	\$ 57,567
1961	2,147,560	62,735
1962	2,370,430	65,514
1963	2,468,393	65,204
1964	2,598,398	77,847
1965	2,933,215	64,203
1966	3,089,664	67,819
1967	3,251,425	64,285
1968	3,746,606	70,579
1969	4,420,526	76,619
1970	5,641,188	89,864
1971	6,089,743	103,057
1972	5,487,328	111,349
1973	5,669,350	103,451
1974	5,970,012	102,866
1975	6,868,000	115,009
1976	6,402,774	112,066
1977	7,434,840	126,298
1978	9,462,371	136,304
1979	9,839,253	145,179
1980	12,365,732	154,745
1981	12,906,454	144,358
1982	5,279,233	170,842
1983	5,340,455	176,553
1984	5,923,187	239,937
1985	7,768,971	302,326
1986	6,733,530	249,069
1987	7,147,821	291,805
1988	7,571,217	329,694
1989	7,119,979	977,158
1990	7,251,852	1,024,445
1991	7,530,166	455,535
1992	7,815,716	612,918
1993	8,433,843 <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>
2004	5,266,818 <sup>3</sup>	1,409,257 <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 - 2004**  
**PART A**

<u>TAXES</u> <u>PAYABLE</u>	<u>NUMBER OF</u> <u>CITIES</u>	<u>TOWNS</u>	<u>TOTAL</u> <u>ASSESSED</u> <u>VALUE (1)</u>	<u>INCREMENT</u> <u>VALUE</u>	<u>PERCENT</u> <u>OF TIF</u> <u>TO TOTAL</u> <u>INCREMENT</u>	<u>INCREMENT</u> <u>TAX</u>	<u>HOME-</u> <u>STEAD</u> <u>CREDIT</u>	<u>REDUCED</u> <u>ASSESSMENT</u> <u>CREDIT</u>	<u>ENTERPRISE</u> <u>ZONE</u> <u>CREDIT</u>	<u>AGRI-</u> <u>CULTURAL</u> <u>CREDIT</u>	<u>DISPARITY</u> <u>REDUCTION</u> <u>CREDIT</u>	<u>TACONITE</u> <u>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
2004	402	22	3,091,796,706	224,701,166	7.268	275,099,117	3,752,511	-	0	564	1,038,023	46,148

(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 - 2004**  
**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
2004	1,752,218	2,547,011	17,403	4,316,632

\* 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 - 2004<sup>1</sup>**  
**PART A - VALUES**

<b>CONTRIBUTION VALUE</b>									
<b>TAXES PAYABLE</b>	<b>METROPOLITAN COUNTIES</b>								<b>AREA-WIDE</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>	<b>TAX RATE<sup>2</sup></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 %
2004	19,853,730	3,986,523	30,769,637	136,151,316	41,259,951	6,536,474	13,680,449	252,238,080	137.107 %
<b>TAXES PAYABLE</b>	<b>TACONITE COUNTIES</b>							<b>AREA-WIDE</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>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 %
2004	71,267	102,555	163,182	547,266	0	239,130	774,520	1,897,920	161.856 %

(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 - 2004<sup>1</sup>**  
**PART A - VALUES**

<b>DISTRIBUTION VALUE</b>								
<b>TAXES PAYABLE</b>	<b>METROPOLITAN COUNTIES</b>							<b>TOTAL</b>
	<b>ANOKA</b>	<b>CARVER</b>	<b>DAKOTA</b>	<b>HENNEPIN</b>	<b>RAMSEY</b>	<b>SCOTT</b>	<b>WASHINGTON</b>	
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
2004	32,620,062	6,132,474	34,121,362	97,770,765	56,189,381	7,830,937	17,621,506	252,286,487
<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>
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
2004	64,930	24,049	86,718	411,136	207	126,426	1,187,744	1,901,210

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

**TABLE 23**  
**FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS**  
**TAXES PAYABLE 1975 - 2004<sup>1</sup>**  
**PART B - TAX AMOUNTS**

<b>CONTRIBUTION TAX</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	\$1,765,924	\$254,151	\$2,223,597	\$8,388,119	\$2,676,016	\$773,105	\$591,605	\$16,672,517	121.490
1980	3,815,099	632,502	5,268,779	16,950,405	6,543,156	1,444,047	1,614,497	36,268,485	110.552
1981	4,679,338	744,376	6,477,456	22,234,666	9,166,195	1,529,112	1,943,821	46,774,964	103.003
1982	5,645,023	827,482	7,637,380	31,668,171	14,688,498	1,978,700	2,574,625	65,019,879	94.106
1983	7,167,104	1,235,177	9,077,734	46,405,923	18,995,548	2,477,626	3,397,434	88,756,546	100.348
1984	7,964,614	1,410,992	10,629,336	60,097,975	21,629,320	2,041,803	3,649,833	107,423,873	101.727
1985	8,891,828	1,486,090	12,411,096	73,846,728	34,006,872	2,605,871	4,150,180	137,398,665	108.743
1986	8,976,263	1,443,375	13,263,752	81,850,952	28,181,159	2,880,923	4,587,866	141,184,290	107.553
1987	10,607,830	1,632,292	16,588,981	101,310,820	30,538,119	3,511,383	5,444,458	169,633,883	112.238
1988	12,516,116	1,943,545	21,281,698	125,883,045	36,977,339	3,398,739	6,371,190	208,371,672	118.812
1989	13,705,167	2,205,713	26,594,383	149,016,321	44,970,627	4,312,886	7,972,154	248,777,251	99.546 %
1990	15,601,214	2,384,247	29,435,938	171,090,272	46,708,566	3,017,400	8,871,762	277,109,399	104.578 %
1991	17,377,976	2,802,681	33,439,923	186,346,453	50,102,568	4,679,605	10,195,129	304,944,335	104.970 %
1992	20,096,923	3,990,454	41,058,418	202,538,655	55,362,628	5,151,559	11,784,105	339,982,742	116.127 %
1993	23,503,901	4,858,164	43,901,845	207,460,950	58,240,291	5,753,657	13,276,445	356,995,253	123.488 %
1994	24,435,962	5,131,400	47,498,425	212,290,214	59,740,074	5,130,524	14,842,573	369,069,172	133.229 %
1995	25,197,796	5,537,239	48,578,840	169,148,165	55,889,082	6,154,538	14,780,728	325,286,388	134.799 %
1996	27,087,977	6,079,632	51,441,401	202,765,190	56,348,054	7,093,883	16,305,217	367,121,354	141.441 %
1997	28,169,618	6,282,843	52,526,973	214,114,997	57,650,790	7,628,805	17,017,206	383,391,232	139.376 %
1998	29,487,879	7,561,155	54,310,106	233,136,368	58,665,172	7,917,825	18,619,083	409,697,588	155.082 %
1999	28,701,948	7,382,260	51,285,338	226,369,987	56,706,516	7,485,062	19,508,617	397,439,728	157.373 %
2000	30,170,905	7,031,426	51,509,088	232,141,470	58,835,902	8,127,489	19,065,830	406,882,110	146.134 %
2001	32,571,984	6,909,859	54,925,708	246,082,634	63,637,268	9,020,981	20,416,805	433,565,239	137.987 %
2002	24,681,547	5,395,206	40,677,845	187,499,528	53,050,773	7,559,522	16,462,350	335,326,771	156.497 %
2003	23,093,746	4,965,851	37,940,692	171,950,201	45,506,031	7,954,111	16,505,446	307,916,078	132.885 %
2004	27,220,853	5,465,797	42,187,426	186,672,991	56,570,280	8,961,965	18,756,854	345,836,166	137.107 %
<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	8,824	42,126	24,441	148,328	0	40,663	366,655	631,037	143.257 %
1999	11,583	28,971	28,664	76,786	7	160,743	369,285	676,039	150.219 %
2000	20,402	58,922	88,032	274,145	2	269,505	676,344	1,387,352	162.710 %
2001	40,166	93,283	150,424	445,209	0	326,653	825,468	1,881,203	156.563 %
2002	68,845	91,663	164,472	386,086	0	319,963	780,709	1,811,738	206.418 %
2003	94,336	95,810	235,222	336,488	0	295,893	1,174,033	2,231,782	157.901 %
2004	115,351	165,996	264,118	885,783	0	387,046	1,253,606	3,071,900	161.856 %

(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 - 2004<sup>1</sup>**  
**PART B - TAX AMOUNTS**

DISTRIBUTION TAX								
METROPOLITAN COUNTIES								
TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL
1975	\$1,653,008	\$276,699	\$1,219,802	\$7,485,899	\$4,816,176	\$292,407	\$921,892	\$16,665,883
1980	3,891,436	672,531	3,124,168	15,931,526	9,613,400	807,377	2,225,460	36,265,898
1981	5,451,705	938,614	4,289,073	19,984,411	12,056,560	1,131,468	2,822,564	46,674,395
1982	7,778,886	1,269,728	6,519,142	28,853,867	15,511,630	1,212,369	3,943,688	65,089,310
1983	10,473,741	1,805,920	8,813,164	38,939,069	21,572,976	1,988,837	5,161,570	88,755,277
1984	12,902,157	1,979,226	10,701,792	45,082,301	27,425,600	2,555,996	6,770,643	107,417,715
1985	17,615,394	2,670,087	13,380,503	58,286,701	33,979,768	3,009,639	8,453,790	137,395,882
1986	17,381,692	2,664,937	14,105,950	58,369,443	36,498,919	3,363,796	8,794,560	141,179,297
1987	21,634,889	3,520,834	17,670,019	68,441,809	43,665,369	3,867,302	10,829,318	169,629,540
1988	25,261,547	4,354,708	23,503,471	86,213,285	51,382,766	5,839,034	12,752,695	209,307,506
1989	31,202,813	5,809,501	25,439,152	102,100,123	61,981,744	6,715,338	15,518,973	248,767,644
1990	35,573,409	5,892,634	31,434,940	111,406,850	67,670,695	7,722,497	17,405,244	277,106,269
1991	37,167,422	6,694,819	32,088,141	124,889,282	77,363,923	8,030,811	18,711,521	304,945,920
1992	41,431,861	6,746,426	35,748,652	140,093,492	86,496,472	8,379,151	21,107,631	340,003,685
1993	41,607,349	7,297,494	38,148,208	148,461,512	91,334,555	8,940,720	21,207,902	356,997,740
1994	42,992,083	7,343,958	38,960,277	158,730,570	90,315,027	8,593,891	22,136,140	369,071,946
1995	36,102,252	6,541,315	34,488,435	137,592,200	82,605,618	8,137,979	19,815,714	325,283,513
1996	41,281,221	7,504,581	38,855,724	150,248,026	96,841,544	9,505,072	22,885,456	367,121,624
1997	42,571,125	7,635,451	40,539,768	158,845,762	101,664,311	9,121,649	23,009,891	383,387,957
1998	46,108,416	8,411,701	44,189,753	165,389,198	110,695,220	9,793,943	25,108,333	409,696,564
1999	44,859,451	8,235,516	43,951,967	162,228,358	103,768,935	9,679,523	24,714,099	397,437,849
2000	47,239,089	8,491,986	46,846,635	162,296,198	104,582,432	9,755,119	27,669,653	406,881,112
2001	52,988,818	10,539,808	48,850,244	174,802,157	106,923,233	10,531,974	28,936,363	433,572,597
2002	37,527,657	8,941,085	37,574,772	137,051,426	83,611,685	9,229,741	21,390,582	335,326,948
2003	35,219,814	7,395,037	36,233,049	129,400,846	71,527,818	8,017,470	20,121,083	307,915,117
2004	40,633,240	8,258,670	39,518,773	145,350,452	79,717,925	9,706,214	22,649,382	345,834,656
TACONITE COUNTIES								
TAXES PAYABLE	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL
1998	15,642	4,706	24,572	125,476	156	40,117	420,746	631,415
1999	16,151	5,163	24,298	129,030	76	43,601	456,596	674,915
2000	42,037	9,519	46,716	264,421	145	90,355	934,412	1,387,605
2001	48,423	9,518	70,132	368,963	48	108,650	1,243,507	1,849,241
2002	44,976	13,631	62,625	384,101	94	99,043	1,219,334	1,823,804
2003	56,588	18,017	87,278	471,812	206	142,682	1,460,837	2,237,420
2004	70,191	23,595	126,874	619,292	0	141,807	2,043,963	3,025,722

(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 1973-2003**

<b>Taxes Payable</b>	<b>Homestead Base Value</b>		<b>Classification Ratios <sup>2</sup></b>	
	<b>Farm <sup>1</sup></b>	<b>Residential</b>	<b>Farm</b>	<b>Residential</b>
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%
2003	\$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 - 2003**

Taxes Payable	Number of Assessments	Market Value	Total Tax Capacity			Total Taxes Levied			
			Homestead	Non-Homestead	Total	County	City	Town	School District
1973	49,694	\$ 201,131,839	\$ 42,243,202	\$ 11,110,651	\$ 53,353,853	\$ 1,395,056	\$ 600,130	\$ 140,690	\$ 2,828,414
1974	55,483	234,878,671	50,458,488	13,329,792	63,788,280	1,714,153	768,970	171,419	3,492,699
1975	59,595	260,066,869	57,141,869	14,822,226	71,964,095	2,127,749	938,552	216,827	4,294,263
1976	62,923	286,258,516	61,970,123	16,262,831	78,232,954	2,201,936	1,025,317	254,459	4,495,075
1977	66,333	320,912,488	69,102,870	17,929,149	87,032,019	2,387,357	1,193,232	267,708	4,996,430
1978	69,394	361,762,225	68,771,972	19,960,282	88,732,254	2,514,749	1,252,583	281,190	5,084,341
1979	70,153	404,465,528	69,966,911	22,115,161	92,082,072	2,599,558	1,274,703	286,993	5,123,933
1980	64,822	428,039,683	67,939,658	20,289,512	88,229,170	2,593,627	1,315,948	250,751	4,591,241
1981	60,728	438,939,844	62,239,148	13,201,085	75,440,233	2,002,096	1,169,350	226,325	3,146,670
1982	59,874	469,637,016	66,756,633	13,595,231	80,351,864	2,131,206	1,242,789	232,916	4,003,044
1983	59,399	481,120,170	68,358,505	14,084,448	82,442,953	2,162,769	1,313,019	201,008	4,047,800
1984	58,981	489,641,463	73,818,613	14,912,828	88,731,441	2,484,523	1,578,967	220,151	4,760,515
1985	58,626	491,360,043	75,100,963	15,396,283	90,497,246	2,598,204	1,676,001	222,974	4,737,397
1986	58,340	497,954,885	80,308,460	15,421,990	95,730,450	2,973,437	1,805,028	245,611	5,215,972
1987	57,910	486,186,295	75,780,554	19,293,702	95,074,256	3,180,426	1,854,412	274,420	5,497,286
1988	57,238	480,896,093	69,044,101	20,772,102	89,816,203	3,249,944	1,826,715	289,098	5,294,834
1989 <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
2003	56,299	840,194,160	6,840,470	1,578,082	8,418,552	4,401,125	2,734,171	416,866	2,935,263

(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 - 2003**

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
2003	286,378	-	10,903,381	-	2,815,326	-	-	-	8,088,055

(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 2003 AND 2004 TAX DATA BY COUNTY**  
**PART A - COUNTY, CITY AND TOWNSHIP LEVY**

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE
AITKIN	\$ 8,484,948	\$ 8,619,318	1.58 %	\$ 677,473	\$ 959,421	41.62 %	\$ 2,129,466	\$ 2,590,104	21.63 %
ANOKA	67,804,431	71,347,307	5.23 %	61,524,101	67,290,645	9.37 %	2,316,710	2,261,407	-2.39 %
BECKER	13,026,872	13,306,591	2.15 %	2,040,232	2,305,731	13.01 %	2,689,875	2,817,844	4.76 %
BELTRAMI	13,330,659	13,773,520	3.32 %	1,619,776	1,941,237	19.85 %	1,809,213	1,814,899	0.31 %
BENTON	12,687,154	13,280,706	4.68 %	4,107,108	4,441,845	8.15 %	1,087,243	1,191,816	9.62 %
BIG STONE	2,122,503	2,246,034	5.82 %	705,919	717,189	1.60 %	358,645	359,360	0.20 %
BLUE EARTH	18,247,826	18,799,054	3.02 %	8,478,410	10,072,586	18.80 %	2,046,684	2,130,116	4.08 %
BROWN	7,501,233	7,877,790	5.02 %	5,022,756	5,113,697	1.81 %	835,235	871,000	4.28 %
CARLTON	12,809,784	13,024,508	1.68 %	3,342,180	3,486,355	4.31 %	2,189,678	2,280,008	4.13 %
CARVER	27,742,121	29,461,336	6.20 %	17,309,631	18,466,379	6.68 %	1,465,133	1,527,310	4.24 %
CASS	12,729,167	13,262,802	4.19 %	2,649,524	2,874,552	8.49 %	3,641,145	3,980,388	9.32 %
CHIPPEWA	4,610,220	4,945,619	7.28 %	2,270,242	2,428,882	6.99 %	865,037	877,067	1.39 %
CHISAGO	17,853,544	19,937,002	11.67 %	6,312,926	6,767,078	7.19 %	3,439,403	3,706,477	7.77 %
CLAY	16,886,872	17,272,315	2.28 %	5,830,097	6,176,068	5.93 %	1,145,872	1,185,542	3.46 %
CLEARWATER	3,954,985	4,133,107	4.50 %	565,469	573,468	1.41 %	587,652	614,048	4.49 %
COOK	4,118,821	4,437,125	7.73 %	580,062	598,972	3.26 %	177,794	234,536	31.91 %
COTTONWOOD	4,999,952	5,230,324	4.61 %	1,495,180	1,639,530	9.65 %	838,342	827,618	-1.28 %
CROW WING	19,413,483	20,760,234	6.94 %	11,890,864	13,637,588	14.69 %	4,485,022	4,906,205	9.39 %
DAKOTA	88,277,583	92,397,296	4.67 %	98,287,931	105,788,732	7.63 %	2,496,301	2,478,887	-0.70 %
DODGE	5,824,853	6,631,349	13.85 %	2,814,668	3,043,791	8.14 %	1,282,637	1,346,467	4.98 %
DOUGLAS	13,398,356	14,648,150	9.33 %	2,911,642	3,666,487	25.93 %	3,345,581	3,780,589	13.00 %
FARIBAUT	5,223,315	5,447,594	4.29 %	2,326,264	2,610,825	12.23 %	1,329,653	1,344,078	1.08 %
FILLMORE	5,401,252	5,889,283	9.04 %	3,349,831	3,647,215	8.88 %	2,032,213	2,114,601	4.05 %
FREEBORN	11,069,216	12,177,839	10.02 %	2,518,666	3,202,656	27.16 %	1,609,737	1,670,486	3.77 %
GOODHUE	22,291,065	22,933,768	2.88 %	15,582,525	16,073,582	3.15 %	2,840,326	2,853,848	0.48 %
GRANT	2,727,564	2,853,653	4.62 %	962,868	1,053,356	9.40 %	393,026	434,805	10.63 %
HENNEPIN	442,082,950	448,109,816	1.36 %	375,171,673	403,114,366	7.45 %	374,090	554,042	48.10 %
HOUSTON	5,170,503	5,341,669	3.31 %	2,532,330	2,666,292	5.29 %	1,615,199	1,658,133	2.66 %
HUBBARD	6,854,846	7,262,724	5.95 %	1,076,619	1,166,322	8.33 %	2,488,365	2,529,866	1.67 %
ISANTI	10,766,558	11,605,049	7.79 %	4,751,402	5,060,062	6.50 %	2,944,684	3,119,971	5.95 %

**TABLE 26**  
**COMPARISON OF PAYABLE 2003 AND 2004 TAX DATA BY COUNTY**  
**PART A - COUNTY, CITY AND TOWNSHIP LEVY**

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE
ITASCA	\$ 20,701,718	\$ 21,968,794	6.12 %	\$ 7,932,934	\$ 8,260,061	4.12 %	\$ 3,585,297	\$ 3,962,790	10.53 %
JACKSON	5,943,281	6,173,579	3.87 %	1,221,467	1,348,208	10.38 %	1,004,838	1,008,745	0.39 %
KANABEC	6,310,615	6,702,091	6.20 %	419,564	482,274	14.95 %	874,145	938,625	7.38 %
KANDIYOHI	18,943,836	20,067,340	5.93 %	3,337,992	3,628,208	8.69 %	2,230,530	2,356,536	5.65 %
KITTSON	2,005,983	2,086,409	4.01 %	524,209	593,890	13.29 %	550,885	563,500	2.29 %
KOOCHICHING	3,024,650	3,130,718	3.51 %	1,785,468	2,031,750	13.79 %	60,286	59,966	-0.53 %
LAC QUI PARLE	2,567,696	2,686,582	4.63 %	908,871	977,227	7.52 %	676,314	708,854	4.81 %
LAKE	4,794,366	5,156,616	7.56 %	1,415,342	1,642,510	16.05 %	666,199	692,590	3.96 %
LAKE OF THE WOODS	1,700,051	1,891,746	11.28 %	124,546	151,197	21.40 %	276,436	313,338	13.35 %
LE SUEUR	8,311,982	8,812,339	6.02 %	3,842,361	4,263,790	10.97 %	1,211,567	1,297,605	7.10 %
LINCOLN	3,015,204	2,900,211	-3.81 %	638,758	693,652	8.59 %	509,861	501,650	-1.61 %
LYON	7,683,935	8,140,340	5.94 %	4,321,961	4,681,679	8.32 %	640,506	659,499	2.97 %
MCLEOD	12,168,771	13,437,315	10.42 %	7,459,581	8,451,685	13.30 %	1,368,810	1,426,617	4.22 %
MAHNOMEN	2,760,286	2,895,465	4.90 %	351,636	353,412	0.51 %	378,544	393,948	4.07 %
MARSHALL	3,165,743	3,380,101	6.77 %	704,505	762,450	8.22 %	1,173,481	1,203,563	2.56 %
MARTIN	6,891,202	7,217,879	4.74 %	2,587,847	2,737,864	5.80 %	1,194,878	1,209,458	1.22 %
MEEKER	6,897,440	7,642,964	10.81 %	2,143,361	2,491,109	16.22 %	2,188,802	2,208,911	0.92 %
MILLE LACS	9,688,662	10,630,536	9.72 %	1,961,184	2,188,730	11.60 %	1,310,834	1,452,925	10.84 %
MORRISON	10,591,531	11,266,080	6.37 %	2,715,626	3,119,755	14.88 %	2,342,541	2,441,774	4.24 %
MOWER	8,067,736	8,955,588	11.00 %	3,285,376	3,730,979	13.56 %	2,267,969	2,311,690	1.93 %
MURRAY	3,636,680	4,140,014	13.84 %	819,159	933,101	13.91 %	891,643	875,785	-1.78 %
NICOLLET	9,674,383	10,233,485	5.78 %	4,214,838	4,931,619	17.01 %	1,154,376	1,196,725	3.67 %
NOBLES	6,467,848	6,731,022	4.07 %	2,710,369	2,826,869	4.30 %	1,012,123	1,035,597	2.32 %
NORMAN	2,862,173	2,962,633	3.51 %	803,825	808,059	0.53 %	538,245	547,000	1.63 %
OLMSTED	48,774,411	52,704,530	8.06 %	27,729,518	30,283,307	9.21 %	3,227,460	3,423,122	6.06 %
OTTER TAIL	16,588,174	18,491,037	11.47 %	4,938,637	5,675,113	14.91 %	4,985,988	5,354,618	7.39 %
PENNINGTON	4,363,829	4,662,031	6.83 %	1,602,696	1,761,487	9.91 %	412,676	424,270	2.81 %
PINE	9,090,993	9,238,488	1.62 %	1,681,876	1,866,770	10.99 %	2,055,315	2,183,161	6.22 %
PIPESTONE	3,884,275	3,730,255	-3.97 %	1,169,351	1,353,213	15.72 %	404,457	378,445	-6.43 %
POLK	12,182,874	12,594,622	3.38 %	4,366,009	4,680,112	7.19 %	2,442,005	2,440,507	-0.06 %

**TABLE 26**  
**COMPARISON OF PAYABLE 2003 AND 2004 TAX DATA BY COUNTY**  
**PART A - COUNTY, CITY AND TOWNSHIP LEVY**

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE
POPE	\$ 3,981,538	\$ 4,248,378	6.70 %	\$ 1,198,887	\$ 1,332,178	11.12 %	\$ 807,712	\$ 847,089	4.88 %
RAMSEY	158,205,514	168,472,660	6.49 %	96,588,677	99,766,556	3.29 %	1,840,889	1,935,710	5.15 %
RED LAKE	1,292,109	1,359,622	5.23 %	547,279	573,030	4.71 %	230,146	229,738	-0.18 %
REDWOOD	6,624,202	6,976,356	5.32 %	2,640,406	2,923,836	10.73 %	1,152,446	1,152,847	0.03 %
RENVILLE	7,357,528	7,692,139	4.55 %	3,047,673	3,375,407	10.75 %	1,576,403	1,609,086	2.07 %
RICE	12,003,815	12,714,415	5.92 %	6,448,965	7,538,893	16.90 %	1,926,095	2,044,949	6.17 %
ROCK	2,882,519	3,075,548	6.70 %	773,110	979,137	26.65 %	688,538	699,887	1.65 %
ROSEAU	3,371,098	3,666,206	8.75 %	1,511,640	1,597,339	5.67 %	725,766	731,847	0.84 %
ST. LOUIS	74,008,064	78,789,332	6.46 %	25,351,829	26,561,622	4.77 %	8,246,856	8,309,136	0.76 %
SCOTT	28,569,895	31,941,002	11.80 %	25,086,554	28,780,557	14.73 %	2,640,111	2,498,683	-5.36 %
SHERBURNE	25,478,044	27,232,740	6.89 %	14,062,066	14,587,985	3.74 %	3,674,839	4,240,695	15.40 %
SIBLEY	6,383,196	7,193,404	12.69 %	2,012,564	2,356,647	17.10 %	1,437,663	1,509,724	5.01 %
STEARNS	38,705,911	42,069,178	8.69 %	22,504,951	24,594,623	9.29 %	6,460,302	6,878,353	6.47 %
STEELE	10,825,873	11,891,913	9.85 %	5,971,029	6,637,207	11.16 %	1,012,001	1,029,253	1.70 %
STEVENS	3,006,358	3,196,423	6.32 %	1,146,072	1,283,389	11.98 %	422,951	428,269	1.26 %
SWIFT	4,278,258	4,540,972	6.14 %	1,336,856	1,487,289	11.25 %	910,954	980,583	7.64 %
TODD	7,605,938	8,032,000	5.60 %	1,214,509	1,316,617	8.41 %	2,466,966	2,570,719	4.21 %
TRAVERSE	2,251,035	2,383,367	5.88 %	590,230	650,977	10.29 %	245,918	253,932	3.26 %
WABASHA	6,436,113	6,903,505	7.26 %	2,583,323	3,056,672	18.32 %	1,261,173	1,293,206	2.54 %
WADENA	4,666,342	4,908,998	5.20 %	1,280,034	1,292,360	0.96 %	542,949	562,734	3.64 %
WASECA	6,660,611	6,904,391	3.66 %	2,574,038	2,712,195	5.37 %	864,234	901,272	4.29 %
WASHINGTON	53,853,441	57,225,371	6.26 %	52,762,232	56,594,837	7.26 %	2,993,360	3,198,622	6.86 %
WATONWAN	4,918,397	5,164,556	5.00 %	1,083,881	1,131,857	4.43 %	642,260	647,121	0.76 %
WILKIN	3,083,956	3,399,348	10.23 %	495,179	690,310	39.41 %	373,067	388,366	4.10 %
WINONA	12,747,607	13,655,137	7.12 %	5,749,219	6,201,521	7.87 %	1,869,644	1,901,272	1.69 %
WRIGHT	24,885,048	27,958,791	12.35 %	19,503,762	21,850,417	12.03 %	5,523,046	5,965,695	8.01 %
YELLOW MEDICINE	5,524,473	5,806,178	5.10 %	1,390,807	1,490,353	7.16 %	910,525	923,827	1.46 %
<b>STATEWIDE TOTAL</b>	<b>\$ 1,669,779,847</b>	<b>\$ 1,755,045,622</b>	<b>5.11 %</b>	<b>\$ 1,045,883,008</b>	<b>\$ 1,129,658,800</b>	<b>8.01 %</b>	<b>\$ 147,943,786</b>	<b>\$ 155,365,947</b>	<b>5.02 %</b>

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

**TABLE 26**  
**COMPARISON OF PAYABLE 2003 AND 2004 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>		
	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE
AITKIN	\$ 1,753,211	\$ 2,104,037	20.01 %	\$ 204,654	\$ 240,445	17.49 %	\$ 15,165,110	\$ 16,803,242	10.80 %
ANOKA	76,367,508	71,228,017	-6.73 %	26,705,417	28,341,912	6.13 %	287,039,215	299,757,412	4.43 %
BECKER	4,488,342	4,927,706	9.79 %	1,020,154	1,029,816	0.95 %	25,899,445	27,479,063	6.10 %
BELTRAMI	5,165,812	6,581,748	27.41 %	600,708	707,682	17.81 %	24,994,921	27,569,168	10.30 %
BENTON	6,880,419	7,572,549	10.06 %	2,071,730	2,251,262	8.67 %	29,633,975	31,633,835	6.75 %
BIG STONE	746,437	839,491	12.47 %	163,555	168,500	3.02 %	4,300,308	4,546,111	5.72 %
BLUE EARTH	8,207,494	8,770,632	6.86 %	1,727,351	1,639,077	-5.11 %	44,743,493	47,861,841	6.97 %
BROWN	3,087,237	3,235,340	4.80 %	781,115	811,531	3.89 %	18,778,835	19,525,025	3.97 %
CARLTON	5,220,384	6,159,578	17.99 %	948,476	913,159	-3.72 %	27,207,337	28,633,365	5.24 %
CARVER	22,860,279	28,202,429	23.37 %	12,515,819	12,129,059	-3.09 %	94,115,071	102,844,844	9.28 %
CASS	6,306,524	5,665,519	-10.16 %	333,751	324,269	-2.84 %	31,715,092	33,370,599	5.22 %
CHIPPEWA	2,303,313	2,240,792	-2.71 %	244,763	268,112	9.54 %	11,070,481	11,604,717	4.83 %
CHISAGO	11,718,761	12,842,522	9.59 %	1,654,629	1,952,371	17.99 %	43,437,991	48,084,270	10.70 %
CLAY	7,370,157	7,813,212	6.01 %	1,624,696	2,025,264	24.65 %	35,172,823	36,983,976	5.15 %
CLEARWATER	1,683,018	1,694,022	0.65 %	246,649	243,833	-1.14 %	8,197,957	8,525,722	4.00 %
COOK	479,776	350,720	-26.90 %	526,158	521,568	-0.87 %	7,789,911	8,484,412	8.92 %
COTTONWOOD	2,028,672	2,159,060	6.43 %	415,196	567,405	36.66 %	10,554,990	11,232,580	6.42 %
CROW WING	12,648,229	13,843,167	9.45 %	1,746,949	2,081,625	19.16 %	62,410,920	69,573,407	11.48 %
DAKOTA	102,968,481	112,210,840	8.98 %	28,629,606	28,040,285	-2.06 %	403,156,876	430,354,478	6.75 %
DODGE	2,633,801	3,446,877	30.87 %	501,680	513,558	2.37 %	13,669,026	15,627,564	14.33 %
DOUGLAS	3,865,419	4,347,426	12.47 %	735,016	943,290	28.34 %	28,490,994	32,313,662	13.42 %
FARIBAUT	1,539,554	883,286	-42.63 %	339,275	332,649	-1.95 %	11,438,503	11,336,109	-0.90 %
FILLMORE	2,869,465	2,967,901	3.43 %	468,840	571,024	21.80 %	14,939,648	16,102,294	7.78 %
FREEBORN	6,052,377	6,174,981	2.03 %	413,278	772,737	86.98 %	23,988,714	26,559,951	10.72 %
GOODHUE	10,499,661	11,987,523	14.17 %	2,639,201	3,185,708	20.71 %	58,340,806	61,817,197	5.96 %
GRANT	1,062,291	934,415	-12.04 %	268,105	288,733	7.69 %	5,712,196	5,870,830	2.78 %
HENNEPIN	364,427,376	376,441,194	3.30 %	218,491,603	216,437,764	-0.94 %	1,797,064,899	1,853,530,460	3.14 %
HOUSTON	3,321,894	3,415,494	2.82 %	162,478	201,430	23.97 %	13,472,505	14,024,672	4.10 %
HUBBARD	4,884,693	4,819,467	-1.34 %	283,577	276,594	-2.46 %	18,485,088	19,339,174	4.62 %
ISANTI	6,284,919	5,836,107	-7.14 %	454,241	522,264	14.98 %	26,674,910	27,817,527	4.28 %

**TABLE 26**  
**COMPARISON OF PAYABLE 2003 AND 2004 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>		
	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE
ITASCA	\$ 7,143,483	\$ 6,723,821	-5.87 %	\$ 1,422,084	\$ 1,368,554	-3.76 %	\$ 46,047,384	\$ 48,802,666	5.98 %
JACKSON	2,727,011	3,031,987	11.18 %	291,500	276,456	-5.16 %	11,820,576	12,482,722	5.60 %
KANABEC	1,793,804	1,982,986	10.55 %	155,223	125,714	-19.01 %	10,050,360	10,839,873	7.86 %
KANDIYOHI	8,239,026	8,278,854	0.48 %	772,028	1,129,766	46.34 %	36,476,868	38,694,549	6.08 %
KITTSOON	1,749,709	1,133,006	-35.25 %	317,471	327,569	3.18 %	6,238,500	5,810,413	-6.86 %
KOOCHICHING	1,502,999	1,831,683	21.87 %	55,056	51,442	-6.56 %	7,597,072	8,304,926	9.32 %
LAC QUI PARLE	850,867	891,788	4.81 %	219,348	272,867	24.40 %	5,505,644	5,814,801	5.62 %
LAKE	1,992,217	1,896,818	-4.79 %	478,244	484,834	1.38 %	10,907,612	11,737,071	7.60 %
LAKE/WOODS	1,205,128	1,473,182	22.24 %	12,244	12,388	1.18 %	3,679,875	4,231,374	14.99 %
LE SUEUR	4,171,315	4,161,058	-0.25 %	523,527	538,670	2.89 %	19,548,862	20,595,923	5.36 %
LINCOLN	675,428	484,173	-28.32 %	89,685	92,302	2.92 %	5,459,120	5,117,965	-6.25 %
LYON	2,815,225	4,880,178	73.35 %	1,306,657	1,581,882	21.06 %	19,164,919	22,487,305	17.34 %
MCLEOD	4,497,449	6,289,081	39.84 %	819,942	894,706	9.12 %	28,472,835	32,743,628	15.00 %
MAHNOMEN	579,039	686,188	18.50 %	180,292	209,184	16.03 %	4,650,053	4,928,471	5.99 %
MARSHALL	1,331,482	944,754	-29.04 %	498,748	586,982	17.69 %	7,874,590	7,936,961	0.79 %
MARTIN	3,317,921	3,053,755	-7.96 %	418,725	654,422	56.29 %	16,186,504	16,819,261	3.91 %
MEEKER	3,894,912	4,522,757	16.12 %	280,776	368,176	31.13 %	16,417,055	18,352,725	11.79 %
MILLE LACS	2,865,932	3,545,814	23.72 %	625,590	719,320	14.98 %	17,678,200	19,938,350	12.78 %
MORRISON	4,241,852	4,419,637	4.19 %	1,007,528	1,027,264	1.96 %	22,815,497	24,444,808	7.14 %
MOWER	4,963,561	6,874,938	38.51 %	704,542	763,856	8.42 %	21,207,853	24,579,796	15.90 %
MURRAY	1,572,841	1,684,676	7.11 %	103,576	111,309	7.47 %	7,554,771	8,336,739	10.35 %
NICOLLET	4,402,267	4,579,327	4.02 %	454,149	626,796	38.02 %	22,033,712	23,800,967	8.02 %
NOBLES	3,627,961	3,536,397	-2.52 %	736,482	789,195	7.16 %	15,709,010	16,064,254	2.26 %
NORMAN	1,240,844	952,345	-23.25 %	292,532	345,452	18.09 %	5,937,565	5,812,941	-2.10 %
OLMSTED	30,800,088	32,312,734	4.91 %	4,306,905	4,244,157	-1.46 %	128,378,412	136,896,695	6.64 %
OTTER TAIL	7,927,181	8,436,575	6.43 %	1,454,880	1,616,581	11.11 %	41,490,605	45,946,637	10.74 %
PENNINGTON	1,681,319	1,443,697	-14.13 %	304,698	394,093	29.34 %	9,141,748	9,501,497	3.94 %
PINE	4,435,392	4,889,360	10.24 %	557,552	551,820	-1.03 %	19,808,254	20,978,741	5.91 %
PIPESTONE	1,939,827	2,396,130	23.52 %	219,054	229,410	4.73 %	8,162,509	8,584,620	5.17 %
POLK	4,092,296	4,357,715	6.49 %	1,796,007	1,942,986	8.18 %	26,764,803	27,990,748	4.58 %

**TABLE 26**  
**COMPARISON OF PAYABLE 2003 AND 2004 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>		
	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE
POPE	\$ 1,455,800	\$ 1,706,456	17.22 %	\$ 718,334	\$ 642,956	-10.49 %	\$ 8,873,939	\$ 9,560,878	7.74 %
RAMSEY	113,145,286	127,471,753	12.66 %	54,879,731	54,439,212	-0.80 %	539,827,041	582,998,015	8.00 %
RED LAKE	478,275	618,673	29.36 %	130,262	155,696	19.53 %	3,001,606	3,289,460	9.59 %
REDWOOD	2,504,758	2,467,111	-1.50 %	228,308	162,385	-28.87 %	13,779,689	14,368,063	4.27 %
RENVILLE	1,712,601	2,340,212	36.65 %	819,243	802,207	-2.08 %	15,790,473	17,207,851	8.98 %
RICE	10,711,850	13,076,679	22.08 %	2,083,847	2,403,046	15.32 %	36,802,075	41,602,150	13.04 %
ROCK	2,091,130	2,180,719	4.28 %	259,593	277,643	6.95 %	7,101,767	7,643,180	7.62 %
ROSEAU	2,844,245	2,760,204	-2.95 %	578,194	626,159	8.30 %	9,833,191	10,187,455	3.60 %
ST. LOUIS	15,351,660	16,649,878	8.46 %	10,531,932	12,359,094	17.35 %	149,564,425	160,955,835	7.62 %
SCOTT	30,378,143	33,556,363	10.46 %	6,564,601	7,240,328	10.29 %	110,721,408	123,238,799	11.31 %
SHERBURNE	21,307,960	22,567,234	5.91 %	2,846,343	3,037,081	6.70 %	74,064,749	78,590,600	6.11 %
SIBLEY	1,380,169	1,398,757	1.35 %	527,945	469,202	-11.13 %	12,334,247	13,595,386	10.22 %
STEARNS	21,497,864	25,573,244	18.96 %	7,022,008	6,555,226	-6.65 %	108,741,138	119,548,249	9.94 %
STEELE	8,635,928	8,758,973	1.42 %	646,969	662,289	2.37 %	30,183,250	32,028,193	6.11 %
STEVENS	1,876,737	2,037,181	8.55 %	307,745	362,963	17.94 %	7,520,131	8,133,253	8.15 %
SWIFT	1,397,044	1,383,626	-0.96 %	266,561	399,147	49.74 %	9,238,071	9,849,817	6.62 %
TODD	3,144,586	3,628,717	15.40 %	303,574	305,126	0.51 %	15,707,499	16,958,654	7.97 %
TRAVERSE	812,510	678,073	-16.55 %	287,277	322,440	12.24 %	4,542,447	4,695,526	3.37 %
WABASHA	3,103,740	3,457,047	11.38 %	462,849	523,294	13.06 %	14,797,920	16,239,256	9.74 %
WADENA	1,234,601	1,562,414	26.55 %	274,160	304,169	10.95 %	8,672,617	9,357,449	7.90 %
WASECA	2,938,816	3,786,788	28.85 %	251,270	319,752	27.25 %	14,314,634	15,770,655	10.17 %
WASHINGTON	77,366,162	75,588,591	-2.30 %	19,291,404	17,510,374	-9.23 %	243,473,448	251,157,167	3.16 %
WATONWAN	1,451,165	1,467,151	1.10 %	144,749	145,700	0.66 %	8,675,592	9,006,697	3.82 %
WILKIN	734,652	695,750	-5.30 %	200,580	210,311	4.85 %	5,175,350	5,685,557	9.86 %
WINONA	6,358,454	6,781,277	6.65 %	907,003	879,271	-3.06 %	30,904,646	32,991,105	6.75 %
WRIGHT	25,811,729	29,617,264	14.74 %	4,044,433	4,514,761	11.63 %	87,484,093	98,690,635	12.81 %
YELLOW MEDICINE	1,524,715	1,422,357	-6.71 %	220,105	225,003	2.23 %	9,990,676	10,298,367	3.08 %
<b>STATEWIDE TOTAL</b>	<b>1,173,254,460</b>	<b>1,244,623,958</b>	<b>6.08 %</b>	<b>442,122,735</b>	<b>446,495,914</b>	<b>0.99 %</b>	<b>5,381,558,930</b>	<b>5,701,433,186</b>	<b>5.94 %</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 2003 AND 2004 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 *		
	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE
AITKIN	\$ 12,870,591	\$ 14,412,699	11.98	\$ 12,222,875	\$ 14,116,335	15.49	109.051	102.606	-5.91
ANOKA	266,141,377	279,857,316	5.15	209,099,299	236,617,283	13.16	109.630	102.054	-6.91
BECKER	23,415,957	24,931,478	6.47	18,733,417	21,366,038	14.05	122.355	111.023	-9.26
BELTRAMI	22,681,144	25,177,886	11.01	15,089,174	17,005,315	12.70	149.255	139.128	-6.79
BENTON	27,071,397	29,034,864	7.25	18,583,127	20,485,733	10.24	144.074	138.406	-3.93
BIG STONE	3,857,027	4,088,315	6.00	2,893,288	3,195,098	10.43	136.947	131.166	-4.22
BLUE EARTH	40,960,955	44,042,421	7.52	36,236,775	39,623,868	9.35	99.090	97.253	-1.85
BROWN	16,458,655	17,168,455	4.31	14,877,774	16,014,884	7.64	109.696	106.145	-3.24
CARLTON	24,650,732	26,003,539	5.49	15,722,647	17,202,004	9.41	154.648	146.085	-5.54
CARVER	89,378,372	98,326,680	10.01	63,143,235	72,527,122	14.86	126.085	116.653	-7.48
CASS	29,559,720	31,182,074	5.49	28,863,063	33,516,819	16.12	87.857	76.377	-13.07
CHIPPEWA	10,003,829	10,527,385	5.23	7,825,745	8,268,629	5.66	122.838	122.723	-0.09
CHISAGO	39,615,801	44,335,716	11.91	28,574,086	33,619,178	17.66	136.715	129.061	-5.60
CLAY	27,307,819	28,770,734	5.36	21,539,318	23,302,106	8.18	151.396	145.900	-3.63
CLEARWATER	7,523,761	7,866,790	4.56	4,474,609	4,960,270	10.85	156.762	144.987	-7.51
COOK	6,939,913	7,638,514	10.07	7,535,882	8,657,439	14.88	75.988	70.848	-6.76
COTTONWOOD	9,585,742	10,221,135	6.63	8,544,095	8,906,349	4.24	107.220	114.700	6.98
CROW WING	56,855,160	63,972,266	12.52	55,127,474	63,866,187	15.85	90.441	84.180	-6.92
DAKOTA	380,637,083	409,200,825	7.50	308,474,370	343,704,509	11.42	103.039	97.605	-5.27
DODGE	12,031,192	13,964,696	16.07	11,024,754	12,306,197	11.62	118.312	119.189	0.74
DOUGLAS	25,664,208	29,483,483	14.88	25,313,773	29,211,171	15.40	94.627	91.516	-3.29
FARIBAUT	10,114,864	9,948,840	-1.64	10,196,635	11,002,560	7.90	104.034	93.640	-9.99
FILLMORE	12,868,235	13,962,776	8.51	11,622,452	13,116,193	12.85	114.209	109.310	-4.29
FREEBORN	21,217,843	23,724,138	11.81	18,290,432	19,747,973	7.97	110.886	113.691	2.53
GOODHUE	54,498,064	58,026,558	6.47	37,902,883	41,321,801	9.02	141.015	131.385	-6.83
GRANT	5,143,111	5,288,488	2.83	4,203,654	4,679,093	11.31	124.225	115.739	-6.83
HENNEPIN	1,731,210,554	1,792,275,366	3.53	1,126,530,742	1,211,610,550	7.55	127.795	122.788	-3.92
HOUSTON	11,642,823	12,167,633	4.51	9,265,361	10,174,308	9.81	129.018	121.912	-5.51
HUBBARD	16,917,809	17,746,738	4.90	15,986,363	18,210,447	13.91	97.508	88.163	-9.58
ISANTI	23,799,634	24,912,805	4.68	17,858,478	20,890,253	16.98	140.640	123.128	-12.45

**TABLE 26**  
**COMPARISON OF PAYABLE 2003 AND 2004 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 *		
	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE
ITASCA	\$ 38,640,243	\$ 41,334,761	6.97	\$ 31,046,587	\$ 34,690,333	11.74	131.017	123.079	-6.06
JACKSON	10,791,265	11,429,736	5.92	9,084,952	9,449,386	4.01	121.168	122.590	1.17
KANABEC	8,666,416	9,412,049	8.60	6,756,987	7,954,179	17.72	0.000	125.138	#DIV/0!
KANDIYOHI	33,170,142	35,372,788	6.64	23,738,836	25,807,642	8.71	132.298	129.584	-2.05
KITTSOON	5,862,147	5,429,925	-7.37	4,594,461	4,706,084	2.43	97.167	84.155	-13.39
KOOCHICHING	6,561,671	7,234,472	10.25	6,361,195	6,757,776	6.23	91.054	96.345	5.81
LAC QUI PARLE	4,815,423	5,110,270	6.12	4,740,804	5,019,508	5.88	105.135	105.876	0.70
LAKE	8,893,035	9,693,198	9.00	7,497,593	8,622,635	15.01	128.605	118.994	-7.47
LAKE OF THE WOODS	3,331,969	3,874,822	16.29	2,332,937	2,546,378	9.15	140.807	148.350	5.36
LE SUEUR	17,174,204	18,224,115	6.11	16,763,567	18,731,377	11.74	103.106	95.756	-7.13
LINCOLN	4,890,822	4,546,530	-7.04	3,969,913	3,823,483	-3.69	119.626	117.609	-1.69
LYON	17,323,402	20,635,055	19.12	15,143,265	16,323,052	7.79	109.136	118.139	8.25
MCLEOD	25,373,279	29,640,094	16.82	19,750,400	21,530,245	9.01	126.734	127.561	0.65
MAHNOMEN	4,282,341	4,544,691	6.13	2,395,466	2,508,502	4.72	177.313	179.300	1.12
MARSHALL	7,074,380	7,111,312	0.52	6,263,109	6,498,659	3.76	105.002	100.985	-3.83
MARTIN	14,444,189	15,047,132	4.17	15,417,827	16,600,974	7.67	91.368	83.660	-8.44
MEEKER	14,342,966	16,260,000	13.37	12,830,694	14,388,665	12.14	116.473	114.891	-1.36
MILLE LACS	15,700,911	17,910,348	14.07	11,265,958	13,339,357	18.40	0.000	138.040	#DIV/0!
MORRISON	19,803,759	21,327,262	7.69	16,092,438	18,427,999	14.51	128.469	118.726	-7.58
MOWER	17,972,083	21,239,279	18.18	19,738,682	20,939,542	6.08	92.227	96.855	5.02
MURRAY	6,745,832	7,509,694	11.32	7,145,442	7,846,903	9.82	90.992	92.318	1.46
NICOLLET	19,820,521	21,595,043	8.95	19,062,459	21,305,501	11.77	96.576	94.355	-2.30
NOBLES	14,179,174	14,521,833	2.42	11,551,750	12,098,198	4.73	119.764	118.401	-1.14
NORMAN	5,399,351	5,259,004	-2.60	3,992,001	4,066,061	1.86	137.418	134.379	-2.21
OLMSTED	118,893,567	127,539,640	7.27	87,509,058	96,552,179	10.33	122.133	119.358	-2.27
OTTER TAIL	36,432,194	40,782,434	11.94	38,468,063	43,283,758	12.52	89.403	87.809	-1.78
PENNINGTON	8,237,056	8,561,048	3.93	4,722,811	5,056,352	7.06	175.003	166.931	-4.61
PINE	17,518,877	18,583,629	6.08	14,413,240	16,623,502	15.33	116.079	107.008	-7.81
PIPESTONE	7,406,041	7,825,585	5.66	5,572,524	5,578,625	0.11	125.279	133.552	6.60
POLK	23,707,273	24,847,286	4.81	15,813,340	16,360,674	3.46	154.661	154.566	-0.06

**TABLE 26**  
**COMPARISON OF PAYABLE 2003 AND 2004 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 *		
	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE	2003	2004	PERCENT CHANGE
POPE	\$ 7,801,254	\$ 8,463,895	8.49	\$ 6,778,285	\$ 7,629,721	12.56	119.302	112.825	-5.43
RAMSEY	509,852,284	554,726,818	8.80	362,579,177	399,338,401	10.14	119.818	116.025	-3.17
RED LAKE	2,693,531	2,973,053	10.38	1,762,815	1,853,090	5.12	144.486	144.912	0.29
REDWOOD	12,447,937	13,023,039	4.62	10,941,706	11,386,066	4.06	118.208	117.516	-0.59
RENVILLE	14,321,319	15,695,148	9.59	13,167,208	14,165,432	7.58	106.966	105.117	-1.73
RICE	32,731,028	37,632,656	14.98	33,682,234	38,251,762	13.57	97.091	90.964	-6.31
ROCK	6,238,228	6,757,250	8.32	6,650,704	7,272,482	9.35	96.390	95.589	-0.83
ROSEAU	8,487,893	8,876,986	4.58	6,252,580	6,386,242	2.14	140.147	141.435	0.92
ST. LOUIS	126,797,007	138,110,880	8.92	94,813,981	107,393,899	13.27	140.533	128.715	-8.41
SCOTT	104,105,306	116,929,070	12.32	82,139,931	95,903,075	16.76	108.761	104.729	-3.71
SHERBURNE	68,859,740	73,440,637	6.65	56,641,940	62,628,982	10.57	112.676	104.601	-7.17
SIBLEY	10,808,142	12,035,410	11.36	9,939,926	10,790,776	8.56	114.734	115.828	0.95
STEARNS	98,731,250	109,511,746	10.92	76,359,250	86,047,639	12.69	123.152	114.726	-6.84
STEELE	27,269,304	29,118,777	6.78	22,154,170	23,695,693	6.96	108.872	109.874	0.92
STEVENS	6,790,816	7,388,182	8.80	5,764,085	6,348,094	10.13	110.603	109.483	-1.01
SWIFT	8,395,726	8,975,752	6.91	7,058,527	7,652,296	8.41	111.821	109.891	-1.73
TODD	13,567,472	14,698,573	8.34	9,673,304	11,036,378	14.09	150.670	138.870	-7.83
TRAVERSE	4,220,830	4,372,300	3.59	3,929,582	4,372,762	11.28	103.227	91.865	-11.01
WABASHA	12,785,587	14,226,912	11.27	12,102,088	13,504,612	11.59	111.591	106.275	-4.76
WADENA	7,614,785	8,231,078	8.09	5,123,819	5,739,561	12.02	155.392	148.752	-4.27
WASECA	12,507,278	13,945,721	11.50	11,379,698	12,715,518	11.74	115.776	108.015	-6.70
WASHINGTON	230,333,009	239,014,088	3.77	181,596,850	204,977,899	12.88	106.461	96.404	-9.45
WATONWAN	7,762,567	8,063,738	3.88	6,305,833	6,672,874	5.82	124.382	122.390	-1.60
WILKIN	4,590,955	5,082,634	10.71	5,743,919	5,858,794	2.00	84.549	91.535	8.26
WINONA	27,206,548	29,302,149	7.70	25,826,331	28,381,355	9.89	100.477	95.412	-5.04
WRIGHT	80,086,736	91,236,426	13.92	70,168,780	81,516,387	16.17	107.234	103.726	-3.27
YELLOW MEDICINE	9,035,668	9,326,906	3.22	6,567,189	7,120,748	8.43	141.029	134.033	-4.96
<b>STATEWIDE TOTAL \$</b>	<b>5,014,120,105</b>	<b>\$ 5,341,823,472</b>	<b>6.54 %</b>	<b>\$ 3,744,896,051</b>	<b>\$ 4,135,303,779</b>	<b>10.43 %</b>	<b>118.681</b>	<b>112.981</b>	<b>-4.80 %</b>

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



**TABLE 27**  
**COMPARISON OF PAYABLE 2003 AND 2004**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2003	2004	2003	2004		2003	2004	2003	2004
<b>CHIPPEWA</b>					<b>CROW WING (CONT.)</b>				
CLARA CITY	30,403	29,576	52,969	52,315	IRONTON	18,951	16,872	35,279	29,171
MAYNARD	19,909	20,571	38,149	40,503	JENKINS	28,500	30,736	29,133	34,955
MONTEVIDEO	30,020	31,322	48,140	51,704	MANHATTAN BEACH	25,529	30,355	17,383	16,753
GRANITE FALLS	708	16,178	811	19,993	NISSWA	200,148	216,606	194,876	192,948
	81,040	97,647	140,069	164,515	BREEZY POINT	215,297	168,154	238,276	175,185
					PEQUOT LAKES	31,086	41,296	38,902	51,152
					EMILY	6,567	6,683	7,306	6,530
					CROSSLAKE	19,911	32,597	16,437	24,922
						990,393	1,374,017	1,047,890	1,365,210
<b>CHISAGO</b>					<b>DAKOTA</b>				
WYOMING TWP	8,816	9,690	10,073	10,126	FARMINGTON	1,190,901	1,313,408	1,462,618	1,452,029
CHISAGO CITY	186,830	243,637	302,263	372,226	INVER GROVE HGTS	2,797,284	1,243,646	2,654,929	1,066,263
HARRIS	16,549	0	26,554	0	LAKEVILLE	1,511,523	1,684,733	1,507,131	1,526,589
LINDSTROM	35,997	40,436	47,914	50,923	ROSEMOUNT	420,351	445,355	516,137	507,127
NORTH BRANCH	183,692	227,631	276,030	322,865	SOUTH ST PAUL	1,157,989	1,260,804	1,341,439	1,289,993
RUSH CITY	240,182	300,294	424,130	492,221	WEST ST PAUL	438,591	501,901	398,263	450,814
TAYLORS FALLS	9,700	12,519	19,029	23,072	LILYDALE	216,487	417,512	166,193	321,773
WYOMING	45,782	52,483	62,535	65,734	MENDOTA HEIGHTS	1,330,031	1,313,744	1,075,388	996,849
	727,548	886,690	1,168,528	1,337,167	BURNSVILLE	3,446,241	3,741,413	3,492,028	3,531,164
					APPLE VALLEY	1,585,266	1,872,019	1,699,965	1,892,838
					EAGAN	180,456	205,657	147,986	159,861
					HASTINGS	221,900	268,268	245,260	287,455
						14,497,020	14,268,460	14,707,337	13,482,755
<b>CLAY</b>					<b>DODGE</b>				
BARNESVILLE	29,887	39,699	43,150	53,485	CLAREMONT	62,456	74,724	95,390	131,972
DILWORTH	12,355	14,236	20,224	23,669	DODGE CENTER	128,270	99,869	201,184	155,627
GLYNDON	26,129	42,934	52,782	79,096	HAYFIELD	37,778	36,081	55,684	55,347
HAWLEY	3,841	4,389	6,218	6,825	KASSON	98,298	115,871	135,852	156,191
MOORHEAD	671,170	839,262	1,239,260	1,518,502	MANTORVILLE	9,174	10,038	13,570	14,421
	743,382	940,520	1,361,634	1,681,577		335,976	336,583	501,680	513,558
<b>COOK</b>					<b>DOUGLAS</b>				
TOFTE TWP	55,452	59,669	48,781	49,819	CARLOS TWP	10,620	11,474	8,739	9,294
LUTSEN TWP	15,731	0	10,959	0	ALEXANDRIA	346,960	389,347	346,020	384,531
	71,183	59,669	59,740	49,819	BRANDON	29,293	30,501	35,073	33,498
					EVANSVILLE	43	8,115	47	12,169
					GARFIELD	1,481	12,480	1,592	12,657
					MILTONA	604	8,406	752	10,248
					OSAKIS	38,639	52,461	55,512	72,610
						427,640	512,784	447,735	535,007
<b>COTTONWOOD</b>									
LAKESIDE TWP	156,460	156,263	172,230	188,102					
MT LAKE	12,031	14,588	20,350	23,701					
WINDOM	113,856	182,669	168,250	300,308					
	282,347	353,520	360,830	512,111					
<b>CROW WING</b>									
IRONDALE TWP	6,092	6,532	7,000	6,863					
BAXTER	179,719	244,028	180,319	236,444					
BRAINERD	202,786	516,930	197,687	501,602					
CROSBY	12,432	17,598	22,371	28,987					
DEERWOOD	24,261	25,517	38,315	35,036					
GARRISON	19,114	20,113	24,606	24,662					

**TABLE 27**  
**COMPARISON OF PAYABLE 2003 AND 2004**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2003	2004	2003	2004		2003	2004	2003	2004
<b>FARIBAULT</b>					<b>HENNEPIN</b>				
BLUE EARTH	138,463	139,105	196,442	185,759	BROOKLYN CENTER	2,515,034	3,097,215	3,924,902	4,474,624
FROST	2,733	2,374	8,091	6,305	CHAMPLIN	2,315,306	2,316,292	2,897,837	2,614,051
KIESTER	3,942	3,942	7,566	6,746	CRYSTAL	1,178,210	1,130,675	1,510,819	1,477,989
WELLS	63,662	68,082	80,233	85,125	EDINA	6,909,331	6,949,064	7,387,342	7,083,119
WINNEBAGO	15,225	18,004	19,514	20,819	GOLDEN VALLEY	3,513,027	3,581,949	4,469,397	4,490,666
	<u>224,025</u>	<u>231,507</u>	<u>311,846</u>	<u>304,754</u>	HOPKINS	1,659,191	1,650,349	2,275,478	2,227,113
<b>FILLMORE</b>					LONG LAKE	206,508	243,079	251,989	288,367
FOUNTAIN	19,201	21,653	29,513	28,976	LORETTO	0	290	0	376
HARMONY	66,777	72,948	104,841	119,971	MAPLE PLAIN	222,081	217,427	262,318	257,910
LANESBORO	4,419	5,026	6,406	7,222	MOUND	182,279	371,453	214,947	406,607
MABEL	737	4,827	1,353	9,090	OSSEO	380,304	358,032	508,114	419,603
OSTRANDER	0	55	0	86	RICHFIELD	2,651,737	3,654,185	3,126,776	4,268,353
PRESTON	81,262	88,832	119,945	127,890	ROBBINSDALE	1,201,582	1,110,365	1,558,151	1,441,953
RUSHFORD	84,375	114,839	118,271	151,126	ROGERS	2,224,862	2,159,226	3,114,896	2,722,093
SPRING VALLEY	49,748	76,517	65,539	98,359	ST LOUIS PARK	3,792,061	4,313,399	4,680,447	5,217,270
WYKOFF	9,082	12,318	9,139	12,421	SPRING PARK	87,374	90,662	104,926	100,765
CHATFIELD	11,265	12,939	13,833	15,883	WAYZATA	1,370,312	1,574,329	1,522,376	1,625,542
	<u>326,866</u>	<u>409,954</u>	<u>468,840</u>	<u>571,024</u>	BLOOMINGTON	7,343,849	6,985,030	8,232,896	7,657,331
<b>FREEBORN</b>					NEW HOPE	883,555	836,351	1,213,869	1,157,630
FREEMAN TWP	76,374	76,912	68,737	69,221	MAPLE GROVE	1,960,613	2,106,931	2,527,407	2,354,748
ALBERT LEA	289,115	311,828	328,229	381,456	ORONO	3,600	60,625	3,458	53,275
	<u>365,489</u>	<u>388,740</u>	<u>396,966</u>	<u>450,677</u>	PLYMOUTH	504,831	537,046	547,064	575,647
<b>GOODHUE</b>					BROOKLYN PARK	6,708,677	6,942,139	9,263,491	8,497,072
CANNON FALLS	205,079	258,156	357,358	427,610	MINNETONKA	3,402,504	3,381,494	3,760,842	3,655,487
GOODHUE	62,163	89,400	102,789	141,802	CORCORAN	123,512	139,077	155,804	171,931
KENYON	46,320	50,174	80,598	79,445	EDEN PRAIRIE	1,070,532	1,620,280	1,221,768	1,709,000
RED WING	497,992	768,566	769,064	1,121,776	DAYTON	90,848	97,845	129,972	117,026
WANAMINGO	10,129	17,865	16,912	26,009	MINNEAPOLIS	46,237,759	47,011,477	70,732,385	69,440,038
ZUMBROTA	139,938	150,343	183,883	184,544	ST ANTHONY	351,448	0	432,819	0
LAKE CITY	12,180	17,163	13,511	17,990		<u>99,090,927</u>	<u>102,536,286</u>	<u>136,032,490</u>	<u>134,505,586</u>
PINE ISLAND	167,086	184,690	190,092	208,859	<b>HOUSTON</b>				
	<u>1,140,887</u>	<u>1,536,357</u>	<u>1,714,207</u>	<u>2,208,035</u>	CALEDONIA	45,379	47,809	56,457	60,705
<b>GRANT</b>					HOUSTON	13,812	29,937	26,638	55,328
LAND TWP	7,002	6,998	7,000	6,355	SPRING GROVE	7,844	8,712	10,253	10,581
ASHBY	1,060	1,074	1,646	1,679	LACRESCENT	38,184	44,692	54,087	58,511
BARRETT	7,707	10,714	18,812	24,867		<u>105,219</u>	<u>131,150</u>	<u>147,435</u>	<u>185,125</u>
ELBOW LAKE	4,590	4,590	10,927	10,358	<b>HUBBARD</b>				
HOFFMAN	4,428	4,378	5,483	5,080	PARK RAPIDS	168,711	175,866	206,231	193,632
	<u>24,787</u>	<u>27,754</u>	<u>43,868</u>	<u>48,339</u>		<u>168,711</u>	<u>175,866</u>	<u>206,231</u>	<u>193,632</u>

**TABLE 27**  
**COMPARISON OF PAYABLE 2003 AND 2004**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2003	2004	2003	2004		2003	2004	2003	2004
<b><u>ISANTI</u></b>					<b><u>LAKE</u></b>				
CAMBRIDGE	181,054	234,478	345,762	380,776	SILVER CREEK TWP	186,540	205,287	221,749	222,771
ISANTI	14,831	36,767	25,841	57,102	BEAVER BAY	19,155	21,705	40,895	41,715
BRAHAM	22,100	25,453	36,772	36,815	TWO HARBORS	44,132	46,323	72,674	73,798
	<u>217,985</u>	<u>296,698</u>	<u>408,375</u>	<u>474,693</u>		<u>249,827</u>	<u>273,315</u>	<u>335,318</u>	<u>338,284</u>
<b><u>ITASCA</u></b>					<b><u>LE SUEUR</u></b>				
COHASSET	47,172	47,759	63,437	59,826	KASOTA TWP	0	1,052	0	776
COLERAINE	26,256	35,407	43,062	54,854	LECENTER	52,481	49,313	65,057	57,687
DEER RIVER	0	11,129	0	21,177	LESUEUR	238,131	240,188	274,879	272,736
GRAND RAPIDS	366,949	314,859	636,598	532,543	MONTGOMERY	103,301	103,328	132,543	126,204
LAPRAIRIE	13,854	10,810	19,842	15,301	WATERVILLE	6,465	6,465	8,501	8,610
NASHWAUK	1,830	1,482	2,499	1,809		<u>400,378</u>	<u>400,346</u>	<u>480,980</u>	<u>466,013</u>
	<u>456,061</u>	<u>421,446</u>	<u>765,438</u>	<u>685,510</u>	<b><u>LINCOLN</u></b>				
<b><u>JACKSON</u></b>					LAKE BENTON				
DES MOINES TOWN OF	8,039	7,534	8,676	8,230		4,121	4,391	5,153	6,561
JACKSON	44,764	48,167	69,901	79,980		<u>4,121</u>	<u>4,391</u>	<u>5,153</u>	<u>6,561</u>
LAKEFIELD	37,186	25,207	58,395	38,099	<b><u>LYON</u></b>				
	<u>89,989</u>	<u>80,908</u>	<u>136,972</u>	<u>126,309</u>	COTTONWOOD	11,999	11,518	20,123	19,506
<b><u>KANABEC</u></b>					MARSHALL				
MORA	93,723	79,179	132,007	100,945		965,546	1,047,781	1,153,828	1,430,022
OGLIVIE	3,367	4,209	5,645	6,743		<u>977,545</u>	<u>1,059,299</u>	<u>1,173,951</u>	<u>1,449,528</u>
	<u>97,090</u>	<u>83,388</u>	<u>137,652</u>	<u>107,688</u>	<b><u>MCLEOD</u></b>				
<b><u>KANDIYOHI</u></b>					GLENCOE				
NEW LONDON	38,134	41,363	62,718	65,892		198,735	223,038	266,192	297,339
SPICER	157,574	174,354	289,240	306,495	HUTCHINSON	139,877	139,660	203,675	208,563
WILLMAR	114,863	100,081	150,705	132,778	LESTER PRAIRIE	18,201	19,254	28,437	28,306
	<u>310,571</u>	<u>315,798</u>	<u>502,663</u>	<u>505,165</u>	PLATO	12,607	12,607	19,118	18,337
<b><u>KITTSOON</u></b>					WINSTED				
HALLOCK	10,100	10,143	14,791	15,123		64,329	76,765	93,103	116,488
	<u>10,100</u>	<u>10,143</u>	<u>14,791</u>	<u>15,123</u>		<u>433,749</u>	<u>471,324</u>	<u>610,525</u>	<u>669,033</u>
<b><u>KOOCHICHING</u></b>					<b><u>MAHNOMEN</u></b>				
INTL FALLS	15,340	0	15,571	0	MAHNOMEN	10,013	2,135	17,554	3,775
	<u>15,340</u>	<u>0</u>	<u>15,571</u>	<u>0</u>	WAUBUN	5,217	5,306	12,292	12,793
<b><u>LAC QUI PARLE</u></b>					WARREN				
DAWSON	17,895	18,063	29,100	31,759		15,230	7,441	29,846	16,568
MADISON	1	952	1	1,376	<b><u>MARSHALL</u></b>				
	<u>17,896</u>	<u>19,015</u>	<u>29,101</u>	<u>33,135</u>	ARGYLE	5,393	5,583	7,658	7,720
					WARREN	12,813	17,625	16,421	24,677
						<u>18,206</u>	<u>23,208</u>	<u>24,079</u>	<u>32,397</u>

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**COMPARISON OF PAYABLE 2003 AND 2004**  
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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2003	2004	2003	2004		2003	2004	2003	2004
<b>MARTIN</b>					<b>MURRAY</b>				
FAIRMONT	246,195	506,782	285,153	518,453	SLAYTON	30,901	31,483	37,817	44,688
TRUMAN	2,421	2,421	2,566	2,512	COURTLAND	827	8,533	854	8,592
WELCOME	13,369	13,473	23,095	23,320	LAFAYETTE	7,280	13,271	8,909	15,710
	261,985	522,676	310,814	544,285	NICOLLET	22,315	27,815	24,053	28,841
<b>MEEKER</b>					NORTH MANKATO				
COSMOS	4,931	5,503	6,334	7,482	ST PETER	214,078	307,960	210,522	303,713
DASSEL	0	13,918	0	22,704		343,444	513,197	352,655	528,835
LITCHFIELD	130,918	160,113	166,762	209,812	<b>NOBLES</b>				
WATKINS	13,601	15,060	21,777	24,726	ADRIAN	2,632	3,241	4,262	5,346
EDEN VALLEY	1,747	4,272	2,688	6,945	BREWSTER	0	23,051	0	35,037
	151,197	198,866	197,561	271,669	WORTHINGTON	264,231	258,816	362,072	360,849
<b>MILLE LACS</b>						266,863	285,108	366,334	401,232
KATHIO TOWN OF	12,451	0	16,161	0	<b>NORMAN</b>				
SOUTH HARBOR TOWN C	43,738	60,618	55,428	71,464	ADA	3,527	4,525	5,847	7,715
ISLE	19,722	30,208	36,812	56,653	HALSTAD	6,002	7,094	14,530	17,878
MILACA	27,406	46,136	45,199	71,427		9,529	11,619	20,377	25,593
ONAMIA	33,716	39,287	54,981	60,330	<b>OLMSTED</b>				
PRINCETON	179,231	216,105	324,669	366,047	BYRON	16,053	42,370	24,952	55,746
	316,264	392,354	533,250	625,921	ROCHESTER	3,156,419	3,138,517	3,924,912	3,844,401
<b>MORRISON</b>					STEWARTVILLE				
LITTLE FALLS	406,824	438,412	630,977	637,745	CHATFIELD	53,496	63,096	70,598	83,461
PIERZ	25,129	23,474	37,149	31,824		3,442,585	3,440,587	4,306,905	4,244,157
RANDALL	29,016	41,768	40,926	51,765	<b>OTTER TAIL</b>				
ROYALTON	19,719	21,795	29,747	30,498	BATTLE LAKE	7,186	9,652	9,050	12,304
SWANVILLE	3,440	4,127	4,281	4,740	FERGUS FALLS	500,330	526,515	465,892	514,784
MOTLEY	45,589	50,161	75,959	75,089	HENNING	4,964	6,294	6,890	8,008
	529,717	579,737	819,039	831,661	NEW YORK MILLS	55,293	81,800	77,936	114,969
<b>MOWER</b>					OTTERTAIL				
AUSTIN	412,623	468,171	358,151	447,407	PARKERS PRAIRIE	13,013	14,469	12,597	14,427
DEXTER	8,611	13,406	9,366	17,312	PERHAM	20,267	18,496	28,413	26,247
ELKTON	1,284	2,202	1,706	2,988	PELICAN RAPIDS	127,163	153,577	157,293	198,729
GRAND MEADOW	14,930	17,406	22,960	23,974	VERGAS	205,957	187,380	246,685	218,905
LEROY	359	536	574	878		6,363	5,664	8,952	7,774
LYLE	4,796	5,591	4,316	5,032		940,536	1,003,847	1,013,708	1,116,147
ROSE CREEK	1,032	1,247	929	1,347	<b>PENNINGTON</b>				
MAPLEVIEW	1,311	1,443	1,419	1,616	THIEF RIVER FALLS	18,936	30,892	38,056	59,703
RACINE	3,570	8,516	5,466	13,756	HINCKLEY	185,484	194,688	218,164	204,263
	448,516	518,518	404,887	514,310	PINE CITY	43,975	51,893	47,856	54,122
					SANDSTONE	2,436	3,205	5,296	6,386
						250,831	280,678	309,372	324,474

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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2003	2004	2003	2004		2003	2004	2003	2004
<b><u>PIPESTONE</u></b>					<b><u>REDWOOD</u></b>				
EDGERTON	17,040	14,627	20,776	17,178	MORGAN	2,908	2,908	4,977	4,994
PIPESTONE	101,471	99,309	164,300	178,136	REDWOOD FALLS	71,109	32,466	121,677	55,165
	118,511	113,936	185,076	195,314	WABASSO	17,866	18,142	36,014	34,343
						91,883	53,516	162,668	94,502
<b><u>POLK</u></b>					<b><u>RENVILLE</u></b>				
HUNTSVILLE TOWN OF	28,855	24,213	31,011	25,986	BIRD ISLAND	3,704	3,731	5,502	5,744
CROOKSTON	196,958	203,877	368,709	406,720	BUFFALO LAKE	39,698	39,698	81,543	88,569
EAST GRAND FORKS	148,444	185,921	245,492	309,514	MORTON	1,860	1,860	3,393	3,758
FISHER	2,900	3,552	5,793	7,140	OLIVIA	130,979	133,779	188,360	199,113
FOSSTON	66,471	79,264	142,514	162,492	RENVILLE	100,889	88,958	236,258	220,207
	443,628	496,827	793,519	911,852	SACRED HEART	868	868	2,301	2,180
						277,998	268,894	517,357	519,571
<b><u>POPE</u></b>					<b><u>RICE</u></b>				
GLENWOOD	35,903	46,113	52,955	65,615	DUNDAS	143,660	256,061	210,460	393,786
STARBUCK	13,655	1,965	22,143	3,232	FARIBAULT	928,211	1,031,668	909,257	931,648
	49,558	48,078	75,098	68,847	LONSDALE	0	155	0	165
					NORTHFIELD	411,200	450,702	451,925	483,333
						1,483,071	1,738,586	1,571,642	1,808,932
<b><u>RAMSEY</u></b>					<b><u>ROCK</u></b>				
WHITE BEAR TOWN OF	972,116	1,176,974	1,026,379	1,207,603	HILLS	1,861	1,861	1,683	1,669
NEW BRIGHTON	2,109,206	2,586,522	2,511,938	3,008,306	LUVERNE	194,396	198,308	214,953	230,236
NORTH ST PAUL	226,193	281,923	244,232	285,199		196,257	200,169	216,636	231,905
ROSEVILLE	2,506,066	2,469,017	2,646,722	2,535,328	<b><u>ROSEAU</u></b>				
FALCON HEIGHTS	164,666	186,038	163,686	181,594	ROSEAU	27,629	27,620	50,955	52,217
LAUDERDALE	127,002	140,456	134,297	144,049	WARROAD	67,916	76,487	123,670	146,075
ARDEN HILLS	466,274	469,376	499,725	487,574		95,545	104,107	174,625	198,292
LITTLE CANADA	308,197	352,609	317,890	356,184	<b><u>ST LOUIS</u></b>				
MAPLEWOOD	393,723	395,440	488,203	462,107	WHITE TOWN OF	44,232	46,008	73,173	67,123
SHOREVIEW	1,289,723	1,426,915	1,429,214	1,515,321	AURORA	6,571	9,734	13,031	16,632
VADNAIS HEIGHTS	1,389,187	1,460,016	1,477,352	1,512,471	BIWABIK	16,984	17,351	43,816	35,440
MOUNDS VIEW	1,684,994	1,834,053	2,063,006	2,286,972	BUHL	26,389	26,666	43,046	38,997
ST PAUL	14,655,305	16,458,189	18,843,851	20,088,523	CHISHOLM	6,117	14,711	11,878	27,567
ST ANTHONY	339,770	320,531	418,396	425,313	COOK	3,558	3,584	6,902	6,385
WHITE BEAR LK	860,768	885,010	929,395	934,182	ELY	61,988	68,653	108,103	111,552
	27,493,190	30,443,069	33,194,286	35,430,726	EVELETH	27,465	38,509	45,047	62,174
					HERMANTOWN	110,149	0	154,112	0
<b><u>RED LAKE</u></b>					HIBBING	90,647	101,096	152,114	152,676
BROOKS	4,995	5,554	7,614	8,304	MT IRON	115,392	115,399	182,994	172,752
RED LAKE FALLS	8,610	9,259	19,267	21,252					
	13,605	14,813	26,881	29,556					

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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2003	2004	2003	2004		2003	2004	2003	2004
<b><u>ST LOUIS (CONT.)</u></b>					<b><u>STEARNS (CONT.)</u></b>				
ORR	12,214	31,628	21,331	49,641	KIMBALL	14,184	16,297	30,498	29,624
PROCTOR	58,484	89,682	101,576	135,776	MEIRE GROVE	8,278	7,519	11,369	9,262
TOWER	3,171	3,269	6,135	5,700	MELROSE	22,221	25,706	27,687	32,606
VIRGINIA	248,678	277,388	413,547	410,642	PAYNESVILLE	40,447	41,502	54,378	50,669
HOYT LAKES	924	0	1,855	0	RICHMOND	20,553	35,122	28,099	44,991
DULUTH	4,520,088	5,762,813	5,918,513	7,073,046	ST JOSEPH	14,362	17,281	17,845	19,777
	5,353,051	6,606,491	7,297,173	8,366,103	ST MARTIN	12,169	14,331	16,511	18,408
<b><u>SCOTT</u></b>					<b><u>SAUK CENTRE</u></b>				
BELLE PLAINE	188,681	163,320	233,027	191,841	WAITE PARK	1,056,605	1,218,986	1,469,452	1,561,289
JORDAN	35,211	26,653	49,106	33,386	EDEN VALLEY	3,250	4,203	4,965	6,718
PRIOR LAKE	141,471	156,821	159,015	172,827	ST CLOUD	1,901,072	1,643,217	2,275,653	1,780,282
SAVAGE	1,086,465	1,203,575	1,241,976	1,403,776		3,930,156	3,997,903	5,132,077	4,931,620
SHAKOPEE	497,860	497,255	509,540	476,281	<b><u>STEELE</u></b>				
NEW PRAGUE	75,040	103,258	104,384	131,715	MEDFORD	27,594	30,788	45,243	47,072
	2,024,728	2,150,882	2,297,048	2,409,826	OWATONNA	424,562	422,107	476,367	487,441
<b><u>SHERBURNE</u></b>					<b><u>BLOOMING PRAIRIE</u></b>				
HAVEN TWP	35,752	67,550	26,460	49,291		455,979	458,509	526,939	542,245
BECKER	539,625	74,140	543,602	69,084	<b><u>STEVENS</u></b>				
BIG LAKE	278,053	379,249	392,661	507,090	CHOKIO	2,178	2,715	2,539	3,518
ELK RIVER	588,732	608,606	794,429	746,845	MORRIS	125,832	125,947	180,224	189,569
ZIMMERMAN	123,357	149,371	180,069	191,949		128,010	128,662	182,763	193,087
	1,565,519	1,278,916	1,937,221	1,564,259	<b><u>SWIFT</u></b>				
<b><u>SIBLEY</u></b>					<b><u>CLONTARF TWP</u></b>				
ARLINGTON	21,272	28,425	32,099	42,958		78,904	130,640	67,770	111,820
GAYLORD	136,810	133,137	188,209	181,936	TORNING TWP	68,870	68,870	67,949	66,153
GIBBON	5,680	5,680	10,502	10,684	APPLETON	23,761	30,535	36,335	48,935
HENDERSON	13,248	13,207	24,640	26,858	BENSON	22,915	24,966	25,955	30,756
WINTHROP	57,155	0	83,614	0	MURDOCK	8,185	8,567	13,954	14,066
	234,165	180,449	339,064	262,436		202,635	263,578	211,963	271,730
<b><u>STEARNS</u></b>					<b><u>TODD</u></b>				
WAKEFIELD TWP	91,435	131,499	88,840	119,195	BROWERVILLE	18,091	17,840	29,272	25,920
ALBANY	184,194	214,970	255,197	288,668	CLARISSA	8,131	8,023	14,343	13,596
AVON	145,381	160,349	228,331	266,284	LONG PRAIRIE	107,226	125,898	171,585	190,455
BELGRADE	4,213	4,401	7,509	7,446	OSAKIS	12,912	13,760	21,952	22,244
BROOTEN	25,315	25,467	38,837	38,637	STAPLES	8,743	10,482	14,620	16,494
COLD SPRING	50,627	62,667	68,314	80,083		155,103	176,003	251,772	268,709
ELROSA	0	42	0	53	<b><u>TRAVERSE</u></b>				
FREEPORT	4,347	8,518	5,312	11,138	WHEATON	2,245	2,807	4,143	4,984
HOLDINGFORD	10,040	11,588	20,513	22,674		2,245	2,807	4,143	4,984

**TABLE 27**  
**COMPARISON OF PAYABLE 2003 AND 2004**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	2003	2004	2003	2004		2003	2004	2003	2004
<b><u>WABASHA</u></b>					<b><u>WATONWAN</u></b>				
ELGIN	27,054	42,923	40,995	64,475	BUTTERFIELD	2,707	2,707	4,922	4,992
KELLOGG	2,057	2,121	2,468	3,021	MADELIA	25,297	26,163	45,973	44,849
MAZEPPA	7,967	8,335	10,438	10,699	ST JAMES	0	637	0	858
PLAINVIEW	45,242	55,075	65,512	76,531		28,004	29,507	50,895	50,699
WABASHA	116,186	137,789	145,237	176,938	<b><u>WILKIN</u></b>				
LAKE CITY	126,707	126,767	131,828	125,336	BRECKENRIDGE	64,481	55,637	66,246	68,980
	325,213	373,010	396,478	457,000		64,481	55,637	66,246	68,980
<b><u>WADENA</u></b>					<b><u>WINONA</u></b>				
MENAHGA	4,883	7,937	8,851	13,848	GOODVIEW	56,651	31,730	65,800	32,624
SEBEKA	19,144	21,528	33,157	37,717	LEWISTON	38,034	43,826	46,240	51,337
VERNDALE	7,036	7,050	14,840	14,261	ST CHARLES	74,310	106,676	85,983	117,378
STAPLES	2,396	2,995	4,406	5,213	STOCKTON	3,751	4,133	4,735	4,662
WADENA	110,016	127,169	186,465	200,987	WINONA	505,829	546,602	484,124	508,127
	143,475	166,679	247,719	272,026		678,575	732,967	686,882	714,128
<b><u>WASECA</u></b>					<b><u>WRIGHT</u></b>				
WALDORF	1,187	1,502	1,841	2,236	ALBERTVILLE	85,855	93,274	101,701	98,227
WASECA	106,795	134,826	149,449	175,134	ANNANDALE	253,822	285,356	269,442	282,685
	107,982	136,328	151,290	177,370	BUFFALO	896,718	1,058,450	867,637	1,098,608
<b><u>WASHINGTON</u></b>					<b><u>YELLOW MEDICINE</u></b>				
AFTON	2,912	3,568	2,630	2,787	CANBY	29,258	31,528	58,111	57,991
BAYPORT	119,774	121,976	132,081	121,649	GRANITE FALLS	23,708	23,564	33,312	34,322
FOREST LAKE	623,371	709,503	582,557	603,202		52,966	55,092	91,423	92,313
HUGO	253,641	364,399	252,505	349,320	<b>STATEWIDE TOTAL</b>				
MAHTOMEDI	309,918	337,870	325,289	327,912		<b>211,255,746</b>	<b>224,701,166</b>	<b>270,780,409</b>	<b>275,099,117</b>
NEWPORT	241,320	270,961	314,006	322,013					
ST PAUL PARK	299,452	357,315	331,523	369,542					
LANDFALL	59,808	49,308	112,262	52,676					
STILLWATER	1,659,880	1,795,830	1,945,261	1,907,081					
COTTAGE GROVE	451,501	573,964	551,452	640,709					
WOODBURY	150,959	137,570	171,209	137,850					
OAKDALE	2,123,409	1,946,955	2,249,065	1,857,525					
	6,295,945	6,669,219	6,969,840	6,692,266					

**TABLE 28**  
**2003 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	243,878	106,599,879	72,889,685	179,489,564	594,845,521	626,392,035	1,221,237,556
ANOKA	66,400	144,199,250	89,117,550	233,316,800	5,952,565,650	14,143,303,450	20,095,869,100
BECKER	488,577	294,817,300	128,045,100	422,862,400	668,491,900	984,464,300	1,652,956,200
BELTRAMI	328,356	114,150,800	68,197,200	182,348,000	381,305,800	916,470,000	1,297,775,800
BENTON	216,683	242,688,700	142,387,300	385,076,000	365,478,600	1,075,149,000	1,440,627,600
BIG STONE	296,020	226,576,500	28,970,163	255,546,663	33,290,000	81,762,537	115,052,537
BLUE EARTH	436,250	875,303,550	158,439,100	1,033,742,650	610,069,500	1,860,541,026	2,470,610,526
BROWN	371,029	678,015,100	117,004,200	795,019,300	189,432,200	682,491,900	871,924,100
CARLTON	159,160	77,640,820	58,024,785	135,665,605	353,857,180	968,446,415	1,322,303,595
CARVER	174,255	361,861,900	165,116,000	526,977,900	1,851,110,300	4,186,842,400	6,037,952,700
CASS	242,259	116,121,147	48,998,805	165,119,952	1,484,096,053	1,476,918,395	2,961,014,448
CHIPPEWA	348,965	459,459,787	66,116,767	525,576,554	44,259,513	281,437,433	325,696,946
CHISAGO	184,726	269,068,800	213,137,100	482,205,900	860,545,100	1,801,823,800	2,662,368,900
CLAY	607,001	473,472,100	100,844,600	574,316,700	285,707,300	1,348,117,100	1,633,824,400
CLEARWATER	298,838	107,586,300	58,972,500	166,558,800	47,757,600	171,965,500	219,723,100
COOK	2,111	2,343,900	2,063,000	4,406,900	395,466,300	423,017,000	818,483,300
COTTONWOOD	391,240	600,608,000	77,727,500	678,335,500	31,681,500	229,451,300	261,132,800
CROW WING	165,094	120,333,654	83,207,646	203,541,300	2,722,011,846	2,825,695,904	5,547,707,750
DAKOTA	213,649	447,010,200	188,961,000	635,971,200	7,215,470,400	21,527,552,600	28,743,023,000
DODGE	264,984	513,474,700	112,782,300	626,257,000	132,693,700	534,879,900	667,573,600
DOUGLAS	335,102	283,035,000	133,602,100	416,637,100	844,005,100	1,430,434,300	2,274,439,400
FARIBAULT	438,675	791,625,300	82,096,200	873,721,500	49,498,200	298,252,600	347,750,800
FILLMORE	505,087	667,028,200	152,734,000	819,762,200	144,043,000	462,404,000	606,447,000
FREEBORN	419,319	715,093,100	117,003,600	832,096,700	180,340,900	861,252,200	1,041,593,100
GOODHUE	425,766	764,034,900	268,386,500	1,032,421,400	692,342,200	1,897,777,800	2,590,120,000
GRANT	337,952	312,128,100	45,572,721	357,700,821	36,394,700	126,764,479	163,159,179
HENNEPIN	62,780	251,737,900	127,967,700	379,705,600	28,211,882,000	68,245,286,525	96,457,168,525
HOUSTON	307,100	321,337,200	66,750,500	388,087,700	168,148,100	504,506,200	672,654,300
HUBBARD	152,424	105,288,300	49,828,900	155,117,200	767,400,400	780,652,800	1,548,053,200
ISANTI	218,366	235,469,600	251,555,200	487,024,800	418,502,400	1,093,254,300	1,511,756,700
ITASCA	110,806	47,354,527	48,296,603	95,651,130	1,011,079,250	1,752,022,297	2,763,101,547
JACKSON	426,341	716,520,500	95,870,600	812,391,100	36,076,800	200,115,700	236,192,500

**TABLE 28**  
**2003 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	204,990	148,855,100	101,358,700	250,213,800	181,896,600	378,265,200	560,161,800
KANDIYOHI	431,759	563,523,900	132,931,942	696,455,842	558,924,500	1,215,324,458	1,774,248,958
KITTSOON	588,808	231,081,600	30,501,500	261,583,100	11,690,400	102,680,600	114,371,000
KOOCHICHING	130,531	38,902,600	28,057,950	66,960,550	183,011,000	338,829,650	521,840,650
LAC QUI PARLE	451,484	424,039,250	51,465,740	475,504,990	19,547,250	104,126,460	123,673,710
LAKE	2,045	1,122,200	597,900	1,720,100	356,595,400	434,955,250	791,550,650
LAKE OF THE WOODS	132,576	31,659,100	13,864,300	45,523,400	76,383,600	125,199,000	201,582,600
LE SUEUR	256,732	510,092,700	123,655,500	633,748,200	430,792,900	826,243,600	1,257,036,500
LINCOLN	322,103	235,875,700	49,242,620	285,118,320	16,077,600	97,199,980	113,277,580
LYON	421,225	544,078,400	97,526,400	641,604,800	122,450,900	759,402,600	881,853,500
MCLEOD	286,963	508,792,600	136,073,700	644,866,300	332,184,700	1,122,261,300	1,454,446,000
MAHNOMEN	239,592	100,719,300	27,532,500	128,251,800	27,093,400	93,824,400	120,917,800
MARSHALL	921,364	375,570,100	64,790,100	440,360,200	22,819,900	133,920,000	156,739,900
MARTIN	436,293	878,901,500	116,761,500	995,663,000	89,133,000	550,549,600	639,682,600
MEEKER	346,659	451,773,700	142,733,500	594,507,200	262,790,100	635,153,000	897,943,100
MILLE LACS	148,799	129,152,400	76,224,369	205,376,769	373,479,000	707,465,631	1,080,944,631
MORRISON	553,374	404,049,400	229,576,500	633,625,900	350,234,700	844,550,300	1,194,785,000
MOWER	429,184	803,186,800	125,151,700	928,338,500	225,236,800	925,350,700	1,150,587,500
MURRAY	431,212	592,883,400	63,840,300	656,723,700	55,152,200	162,815,000	217,967,200
NICOLLET	260,161	599,360,800	107,460,400	706,821,200	271,479,800	1,056,693,600	1,328,173,400
NOBLES	437,429	702,541,800	85,635,500	788,177,300	109,275,700	387,906,200	497,181,900
NORMAN	535,851	318,009,000	37,851,800	355,860,800	13,923,000	93,384,500	107,307,500
OLMSTED	351,976	583,624,000	288,189,800	871,813,800	1,400,771,600	6,183,316,000	7,584,087,600
OTTER TAIL	1,051,061	740,262,800	280,843,600	1,021,106,400	1,284,857,100	1,905,497,400	3,190,354,500
PENNINGTON	367,585	105,798,300	39,140,800	144,939,100	32,191,600	262,396,300	294,587,900
PINE	358,664	235,385,500	147,510,000	382,895,500	524,181,400	685,269,100	1,209,450,500
PIPESTONE	286,690	346,311,400	56,414,400	402,725,800	34,177,300	162,984,000	197,161,300
POLK	1,172,927	704,810,600	109,348,100	814,158,700	138,652,900	646,999,900	785,652,800
POPE	380,353	284,188,800	71,030,700	355,219,500	146,737,400	291,125,800	437,863,200
RAMSEY	424	23,084,300	3,687,200	26,771,500	8,688,597,200	23,178,818,900	31,867,416,100
RED LAKE	260,361	79,823,400	20,064,200	99,887,600	6,673,800	53,394,600	60,068,400
REDWOOD	540,559	845,712,000	87,121,889	932,833,889	46,206,700	310,284,111	356,490,811

**TABLE 28**  
**2003 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	603,533	1,016,983,600	114,006,800	1,130,990,400	66,037,200	317,744,300	383,781,500
RICE	276,290	617,156,900	144,923,800	762,080,700	816,871,600	2,040,311,100	2,857,182,700
ROCK	296,669	493,353,600	62,973,900	556,327,500	32,232,600	204,625,800	236,858,400
ROSEAU	692,635	187,803,500	79,636,600	267,440,100	59,368,800	303,208,000	362,576,800
ST LOUIS	164,611	63,450,133	59,970,315	123,420,448	2,342,205,467	6,741,811,003	9,084,016,470
SCOTT	137,792	373,798,100	195,908,700	569,706,800	2,218,846,100	5,852,698,700	8,071,544,800
SHERBURNE	168,298	216,509,310	306,365,436	522,874,746	1,171,154,688	3,484,515,624	4,655,670,312
SIBLEY	357,897	654,527,000	120,639,700	775,166,700	82,162,700	323,240,600	405,403,300
STEARNS	729,385	761,369,200	390,034,100	1,151,403,300	1,678,804,400	4,770,574,600	6,449,379,000
STEELE	250,607	476,320,200	105,032,377	581,352,577	295,284,700	1,323,236,923	1,618,521,623
STEVENS	334,538	340,133,500	44,706,500	384,840,000	34,948,400	198,578,400	233,526,800
SWIFT	446,036	460,131,600	58,420,194	518,551,794	29,546,700	212,725,206	242,271,906
TODD	504,797	272,076,700	167,300,300	439,377,000	219,832,600	480,698,900	700,531,500
TRAVERSE	353,145	361,529,700	26,809,100	388,338,800	12,908,100	51,437,900	64,346,000
WABASHA	295,671	411,224,800	132,037,500	543,262,300	200,777,500	662,150,100	862,927,600
WADENA	214,417	105,780,400	56,835,200	162,615,600	99,834,000	282,447,600	382,281,600
WASECA	253,897	551,816,900	92,971,100	644,788,000	170,668,400	471,789,400	642,457,800
WASHINGTON	103,449	326,072,800	209,284,800	535,357,600	5,544,466,000	12,025,378,700	17,569,844,700
WATONWAN	267,595	443,668,000	58,798,300	502,466,300	48,338,500	190,212,200	238,550,700
WILKIN	456,281	448,480,000	39,785,870	488,265,870	27,156,100	123,570,730	150,726,830
WINONA	317,293	393,099,100	151,360,000	544,459,100	486,991,300	1,591,571,500	2,078,562,800
WRIGHT	337,295	557,740,000	421,497,500	979,237,500	1,769,987,000	4,606,860,600	6,376,847,600
YELLOW MEDICINE	461,176	525,814,100	81,007,566	606,821,666	28,902,700	180,340,534	209,243,234
STATEWIDE TOTAL	30,002,234	34,043,996,607	9,487,157,693	43,531,154,300	90,610,394,018	225,015,360,756	315,625,754,774

**TABLE 28**  
**2003 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	1,400,727,120	7,207,100	1,407,934,220
ANOKA	20,329,185,900	203,824,500	20,533,010,400
BECKER	2,075,818,600	11,793,600	2,087,612,200
BELTRAMI	1,480,123,800	52,411,900	1,532,535,700
BENTON	1,825,703,600	26,974,400	1,852,678,000
BIG STONE	370,599,200	3,619,500	374,218,700
BLUE EARTH	3,504,353,176	56,098,000	3,560,451,176
BROWN	1,666,943,400	5,765,900	1,672,709,300
CARLTON	1,457,969,200	50,918,400	1,508,887,600
CARVER	6,564,930,600	42,017,500	6,606,948,100
CASS	3,126,134,400	72,307,800	3,198,442,200
CHIPPEWA	851,273,500	17,491,500	868,765,000
CHISAGO	3,144,574,800	41,863,900	3,186,438,700
CLAY	2,208,141,100	19,310,200	2,227,451,300
CLEARWATER	386,281,900	40,205,800	426,487,700
COOK	822,890,200	10,774,100	833,664,300
COTTONWOOD	939,468,300	26,995,800	966,464,100
CROW WING	5,751,249,050	36,088,200	5,787,337,250
DAKOTA	29,378,994,200	284,650,500	29,663,644,700
DODGE	1,293,830,600	10,055,200	1,303,885,800
DOUGLAS	2,691,076,500	18,403,100	2,709,479,600
FARIBAULT	1,221,472,300	7,970,500	1,229,442,800
FILLMORE	1,426,209,200	12,617,500	1,438,826,700
FREEBORN	1,873,689,800	73,135,300	1,946,825,100
GOODHUE	3,622,541,400	30,551,100	3,653,092,500
GRANT	520,860,000	8,075,000	528,935,000
HENNEPIN	96,836,874,125	1,066,031,000	97,902,905,125
HOUSTON	1,060,742,000	12,969,900	1,073,711,900
HUBBARD	1,703,170,400	26,077,400	1,729,247,800
ISANTI	1,998,781,500	16,479,600	2,015,261,100
ITASCA	2,858,752,677	93,353,200	2,952,105,877
JACKSON	1,048,583,600	14,334,200	1,062,917,800

**TABLE 28**  
**2003 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	810,375,600	2,438,000	812,813,600
KANDIYOHI	2,470,704,800	36,257,800	2,506,962,600
KITTSOON	375,954,100	49,905,600	425,859,700
KOOCHICHING	588,801,200	10,780,800	599,582,000
LAC QUI PARLE	599,178,700	6,098,900	605,277,600
LAKE	793,270,750	8,672,500	801,943,250
LAKE OF THE WOODS	247,106,000	1,696,200	248,802,200
LE SUEUR	1,890,784,700	17,782,800	1,908,567,500
LINCOLN	398,395,900	20,659,200	419,055,100
LYON	1,523,458,300	29,157,100	1,552,615,400
MCLEOD	2,099,312,300	7,640,100	2,106,952,400
MAHNOMEN	249,169,600	3,209,600	252,379,200
MARSHALL	597,100,100	57,182,300	654,282,400
MARTIN	1,635,345,600	40,342,200	1,675,687,800
MEEKER	1,492,450,300	13,143,400	1,505,593,700
MILLE LACS	1,286,321,400	13,670,300	1,299,991,700
MORRISON	1,828,410,900	27,937,400	1,856,348,300
MOWER	2,078,926,000	47,713,800	2,126,639,800
MURRAY	874,690,900	21,180,000	895,870,900
NICOLLET	2,034,994,600	32,270,700	2,067,265,300
NOBLES	1,285,359,200	6,380,300	1,291,739,500
NORMAN	463,168,300	3,387,200	466,555,500
OLMSTED	8,455,901,400	44,319,700	8,500,221,100
OTTER TAIL	4,211,460,900	37,613,900	4,249,074,800
PENNINGTON	439,527,000	29,790,400	469,317,400
PINE	1,592,346,000	22,607,100	1,614,953,100
PIPESTONE	599,887,100	8,744,500	608,631,600
POLK	1,599,811,500	41,873,800	1,641,685,300
POPE	793,082,700	14,896,900	807,979,600
RAMSEY	31,894,187,600	471,749,800	32,365,937,400
RED LAKE	159,956,000	20,010,800	179,966,800
REDWOOD	1,289,324,700	6,287,700	1,295,612,400

**TABLE 28**  
**2003 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>
RENVILLE	1,514,771,900	35,239,900	1,550,011,800
RICE	3,619,263,400	40,462,200	3,659,725,600
ROCK	793,185,900	4,141,800	797,327,700
ROSEAU	630,016,900	9,315,100	639,332,000
ST. LOUIS	9,207,436,918	200,429,800	9,407,866,718
SCOTT	8,641,251,600	62,687,600	8,703,939,200
SHERBURNE	5,178,545,058	54,345,300	5,232,890,358
SIBLEY	1,180,570,000	28,884,400	1,209,454,400
STEARNS	7,600,782,300	70,005,400	7,670,787,700
STEELE	2,199,874,200	21,971,900	2,221,846,100
STEVENS	618,366,800	41,043,900	659,410,700
SWIFT	760,823,700	34,929,600	795,753,300
TODD	1,139,908,500	11,611,700	1,151,520,200
TRAVERSE	452,684,800	27,556,600	480,241,400
WABASHA	1,406,189,900	10,610,600	1,416,800,500
WADENA	544,897,200	13,372,600	558,269,800
WASECA	1,287,245,800	34,263,500	1,321,509,300
WASHINGTON	18,105,202,300	161,895,200	18,267,097,500
WATONWAN	741,017,000	7,124,300	748,141,300
WILKIN	638,992,700	5,639,300	644,632,000
WINONA	2,623,021,900	22,749,400	2,645,771,300
WRIGHT	7,356,085,100	61,028,400	7,417,113,500
YELLOW MEDICINE	816,064,900	9,366,000	825,430,900
STATEWIDE TOTAL	359,156,909,074	4,524,446,900	363,681,355,974

# Total Taxable Market Value of Real and Personal Property By Use Class for Assessment Year 2003

Total Taxable Market Value = \$363,687,940,321

Real Property

Personal Property

 Agricultural \$55,596,219,340
  Non-Agricultural \$303,567,274,081

 Personal Property \$4,524,446,900

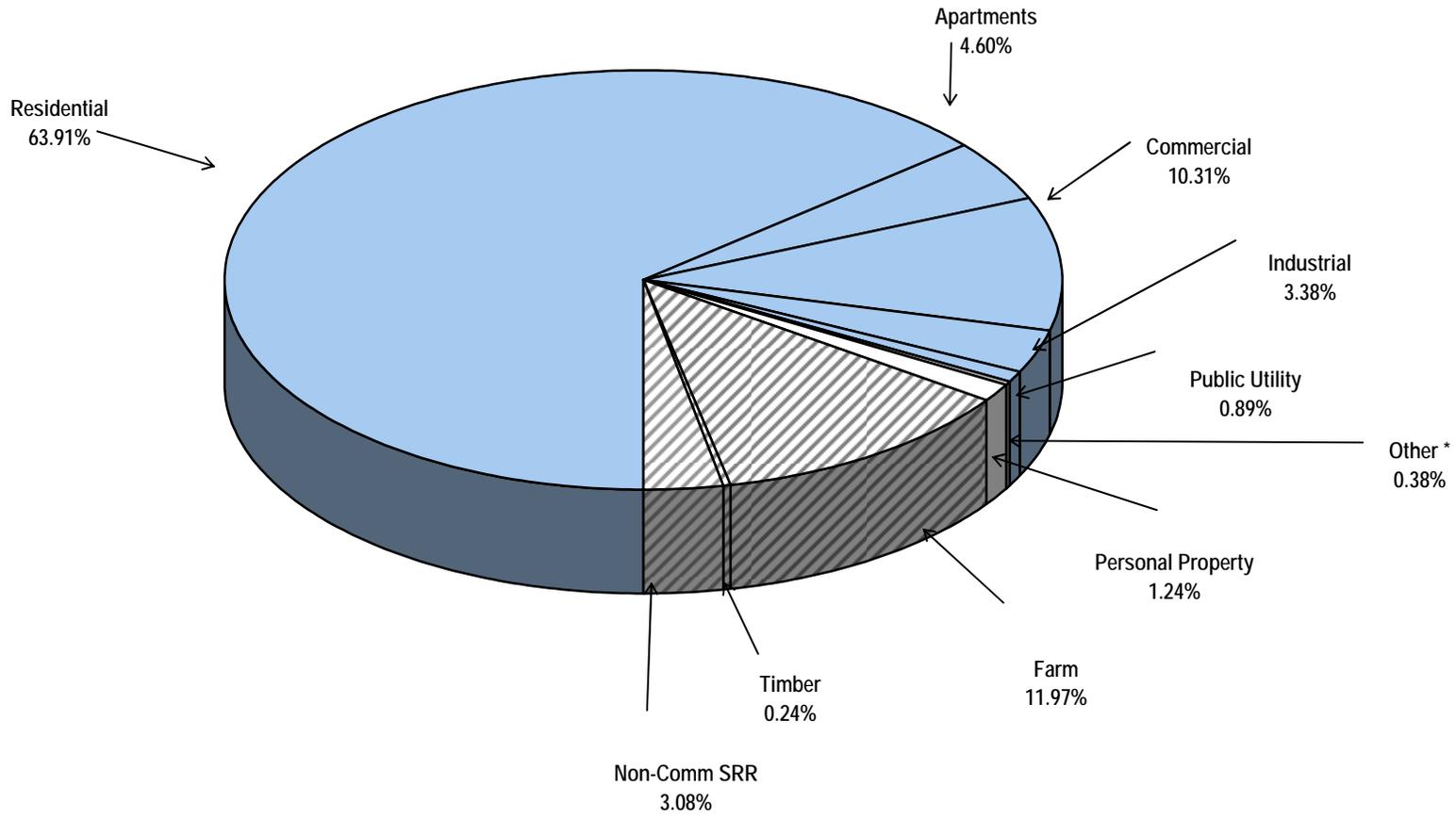


Figure 1

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

**TABLE 29**  
**2003 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b><u>AITKIN</u></b>								
CITY	496,446	157,200	39,400	5,597,700	52,101,356	9,614,000	7,147,040	385,620
TOWN	150,592,211	28,316,900	54,006,400	566,613,960	450,430,292	17,397,220	1,898,720	6,980,320
TOTAL	151,088,657	28,474,100	54,045,800	572,211,660	502,531,648	27,011,220	9,045,760	7,365,940
<b><u>ANOKA</u></b>								
CITY	117,597,611	42,283,500	200,400	12,127,800	14,670,409,280	757,544,380	935,628,707	16,290,160
TOWN	62,911,964	10,534,400	239,900	12,884,100	758,123,860	43,303,300	1,613,440	0
TOTAL	180,509,575	52,817,900	440,300	25,011,900	15,428,533,140	800,847,680	937,242,147	16,290,160
<b><u>BECKER</u></b>								
CITY	990,145	1,992,400	0	42,530,860	274,296,756	37,823,300	26,397,267	834,600
TOWN	346,061,484	73,840,200	29,362,900	395,985,840	603,622,867	48,193,040	1,580,733	36,363,600
TOTAL	347,051,629	75,832,600	29,362,900	438,516,700	877,919,623	86,016,340	27,978,000	37,198,200
<b><u>BELTRAMI</u></b>								
CITY	2,808,318	161,600	457,800	3,491,900	205,096,588	38,507,760	32,024,853	731,200
TOWN	159,235,121	20,174,100	22,432,200	133,130,620	601,980,211	53,844,760	5,201,440	20,032,800
TOTAL	162,043,439	20,335,700	22,890,000	136,622,520	807,076,799	92,352,520	37,226,293	20,764,000
<b><u>BENTON</u></b>								
CITY	2,874,974	2,823,700	62,500	42,000	595,958,200	39,741,420	127,789,840	309,360
TOWN	344,065,672	35,334,300	3,598,200	12,437,100	361,804,280	33,559,060	1,308,960	2,297,760
TOTAL	346,940,646	38,158,000	3,660,700	12,479,100	957,762,480	73,300,480	129,098,800	2,607,120
<b><u>BIG STONE</u></b>								
CITY	2,075,866	461,600	0	806,500	51,889,199	6,222,940	1,732,600	0
TOWN	187,581,432	65,455,800	0	17,737,700	16,636,140	4,124,120	16,933	455,800
TOTAL	189,657,298	65,917,400	0	18,544,200	68,525,339	10,347,060	1,749,533	455,800
<b><u>BLUE EARTH</u></b>								
CITY	3,985,480	5,581,200	0	209,400	1,089,673,560	108,160,820	150,559,267	812,280
TOWN	764,880,600	259,398,000	0	7,089,600	477,434,620	45,763,920	1,441,600	267,000
TOTAL	768,866,080	264,979,200	0	7,299,000	1,567,108,180	153,924,740	152,000,867	1,079,280
<b><u>BROWN</u></b>								
CITY	4,086,635	2,287,900	0	0	554,699,695	28,359,460	21,260,640	393,280
TOWN	591,024,046	197,642,600	0	0	95,849,300	9,061,620	83,653	117,840
TOTAL	595,110,681	199,930,500	0	0	650,548,995	37,421,080	21,344,293	511,120
<b><u>CARLTON</u></b>								
CITY	3,813,047	520,200	1,509,700	1,410,300	419,874,867	30,499,040	21,538,800	1,201,000
TOWN	121,648,636	9,723,600	31,130,300	59,784,800	512,264,728	30,157,520	906,720	1,716,560
TOTAL	125,461,683	10,243,800	32,640,000	61,195,100	932,139,595	60,656,560	22,445,520	2,917,560
<b><u>CARVER</u></b>								
CITY	17,676,637	28,052,500	0	6,617,240	4,342,898,560	249,408,240	133,560,800	2,901,680
TOWN	415,191,634	66,068,200	0	5,673,000	548,187,300	43,223,020	88,880	3,623,840
TOTAL	432,868,271	94,120,700	0	12,290,240	4,891,085,860	292,631,260	133,649,680	6,525,520
<b><u>CASS</u></b>								
CITY	3,163,701	317,000	1,683,800	282,421,380	307,348,272	30,688,240	11,411,853	41,992,780
TOWN	136,963,395	24,747,400	56,373,400	1,068,410,300	855,519,414	56,701,020	2,344,693	89,324,580
TOTAL	140,127,096	25,064,400	58,057,200	1,350,831,680	1,162,867,686	87,389,260	13,756,546	131,317,360

**TABLE 29**  
**2003 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>CHIPPEWA</b>								
CITY	1,476,774	1,881,600	0	53,000	164,616,434	16,065,020	11,115,680	0
TOWN	366,499,831	155,906,800	0	308,400	53,014,945	7,368,820	69,440	45,600
TOTAL	367,976,605	157,788,400	0	361,400	217,631,379	23,433,840	11,185,120	45,600
<b>CHISAGO</b>								
CITY	56,420,497	11,540,700	432,100	8,652,700	1,084,277,120	79,495,820	48,372,346	2,844,740
TOWN	374,014,750	40,247,600	0	54,036,300	1,075,701,860	74,842,940	2,460,573	5,714,060
TOTAL	430,435,247	51,788,300	432,100	62,689,000	2,159,978,980	154,338,760	50,832,919	8,558,800
<b>CLAY</b>								
CITY	2,807,446	3,387,500	0	0	995,909,249	52,463,520	87,150,413	901,280
TOWN	408,667,431	159,478,100	202,200	3,240,900	237,180,140	13,555,400	45,040	325,620
TOTAL	411,474,877	162,865,600	202,200	3,240,900	1,233,089,389	66,018,920	87,195,453	1,226,900
<b>CLEARWATER</b>								
CITY	991,255	170,300	7,600	182,400	31,659,600	4,542,800	3,221,160	12,800
TOWN	145,915,408	19,490,900	8,054,500	23,514,100	65,862,010	6,638,140	142,240	621,100
TOTAL	146,906,663	19,661,200	8,062,100	23,696,500	97,521,610	11,180,940	3,363,400	633,900
<b>COOK</b>								
CITY	0	0	0	7,661,200	53,538,180	5,330,100	2,942,413	8,972,860
TOWN	4,340,539	69,800	8,791,600	443,175,380	216,290,700	10,619,740	1,022,720	25,316,800
TOTAL	4,340,539	69,800	8,791,600	450,836,580	269,828,880	15,949,840	3,965,133	34,289,660
<b>COTTONWOOD</b>								
CITY	1,828,064	1,567,400	0	297,600	150,517,256	15,925,380	5,746,680	0
TOWN	453,586,684	221,371,500	0	85,200	24,613,089	8,751,620	1,401,920	0
TOTAL	455,414,748	222,938,900	0	382,800	175,130,345	24,677,000	7,148,600	0
<b>CROW WING</b>								
CITY	9,534,189	2,948,500	21,454,900	767,377,660	1,243,606,124	162,152,300	62,547,493	53,599,660
TOWN	176,942,065	14,179,300	75,378,000	1,098,272,000	1,244,649,082	97,416,640	4,341,120	73,909,660
TOTAL	186,476,254	17,127,800	96,832,900	1,865,649,660	2,488,255,206	259,568,940	66,888,613	127,509,320
<b>DAKOTA</b>								
CITY	51,097,472	72,413,400	0	3,102,400	20,878,615,120	1,052,167,220	1,602,769,506	9,975,520
TOWN	418,319,595	94,179,100	0	1,102,800	830,230,420	62,586,980	2,835,120	11,389,440
TOTAL	469,417,067	166,592,500	0	4,205,200	21,708,845,540	1,114,754,200	1,605,604,626	21,364,960
<b>DODGE</b>								
CITY	3,538,500	1,190,200	0	0	354,114,156	19,538,520	12,052,053	6,000
TOWN	480,277,040	141,262,400	0	0	208,968,300	15,547,580	143,440	337,700
TOTAL	483,815,540	142,452,600	0	0	563,082,456	35,086,100	12,195,493	343,700
<b>DOUGLAS</b>								
CITY	5,493,036	1,541,100	48,900	8,764,200	356,332,360	52,812,940	58,336,426	1,521,800
TOWN	350,573,221	59,084,600	1,794,900	427,354,700	952,141,900	61,995,900	5,130,640	31,093,460
TOTAL	356,066,257	60,625,700	1,843,800	436,118,900	1,308,474,260	114,808,840	63,467,066	32,615,260
<b>FARIBAULT</b>								
CITY	5,564,954	1,955,800	0	0	194,359,411	15,696,800	5,888,653	480
TOWN	583,559,793	282,655,800	0	2,157,900	52,172,100	11,518,400	0	330,560
TOTAL	589,124,747	284,611,600	0	2,157,900	246,531,511	27,215,200	5,888,653	331,040

**TABLE 29**  
**2003 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>FILLMORE</u></b>								
CITY	24,316,601	5,832,300	2,700	1,311,900	322,501,322	30,854,460	16,979,745	2,458,540
TOWN	624,767,967	164,867,500	916,700	13,497,400	110,435,856	25,041,320	1,000	638,400
TOTAL	649,084,568	170,699,800	919,400	14,809,300	432,937,178	55,895,780	16,980,745	3,096,940
<b><u>FREEBORN</u></b>								
CITY	2,360,529	3,553,300	0	600	592,223,416	35,429,460	23,758,240	658,960
TOWN	620,571,765	205,633,800	0	355,400	194,299,420	14,897,960	193,013	536,900
TOTAL	622,932,294	209,187,100	0	356,000	786,522,836	50,327,420	23,951,253	1,195,860
<b><u>GOODHUE</u></b>								
CITY	17,989,454	10,287,500	142,000	4,282,500	1,143,157,520	98,159,620	64,597,719	4,954,380
TOWN	847,317,921	156,857,400	2,585,100	15,168,800	499,181,724	40,584,800	1,164,440	3,164,180
TOTAL	865,307,375	167,144,900	2,727,100	19,451,300	1,642,339,244	138,744,420	65,762,159	8,118,560
<b><u>GRANT</u></b>								
CITY	4,217,483	1,003,500	0	382,900	58,945,644	5,999,220	3,000,626	375,080
TOWN	260,752,674	91,766,100	0	21,616,100	46,400,300	6,277,960	16,240	1,097,220
TOTAL	264,970,157	92,769,600	0	21,999,000	105,345,944	12,277,180	3,016,866	1,472,300
<b><u>HENNEPIN</u></b>								
CITY	217,864,973	131,206,000	0	77,004,620	63,804,909,327	4,750,917,120	7,351,192,620	14,884,160
TOWN	23,827,502	6,584,900	0	0	189,536,460	7,699,620	0	0
TOTAL	241,692,475	137,790,900	0	77,004,620	63,994,445,787	4,758,616,740	7,351,192,620	14,884,160
<b><u>HOUSTON</u></b>								
CITY	3,467,800	806,200	0	4,913,740	350,168,789	24,913,240	15,615,067	137,200
TOWN	342,755,013	41,080,000	354,900	12,322,100	183,260,200	17,729,200	53,733	1,618,000
TOTAL	346,222,813	41,886,200	354,900	17,235,840	533,428,989	42,642,440	15,668,800	1,755,200
<b><u>HUBBARD</u></b>								
CITY	699,637	864,100	292,500	8,115,300	87,550,067	16,969,460	10,500,373	1,436,240
TOWN	122,313,917	31,248,700	56,033,900	537,162,720	605,057,444	52,056,640	2,038,400	54,578,080
TOTAL	123,013,554	32,112,800	56,326,400	545,278,020	692,607,511	69,026,100	12,538,773	56,014,320
<b><u>ISANTI</u></b>								
CITY	316,118	1,528,900	0	2,000	359,618,620	34,512,400	31,448,773	0
TOWN	430,684,929	54,516,500	1,940,800	36,728,900	847,419,031	51,006,200	515,120	4,469,860
TOTAL	431,001,047	56,045,400	1,940,800	36,730,900	1,207,037,651	85,518,600	31,963,893	4,469,860
<b><u>ITASCA</u></b>								
CITY	695,999	906,600	3,526,800	23,099,260	491,160,449	48,361,420	34,264,760	784,200
TOWN	88,809,746	5,272,800	114,960,200	468,748,000	999,132,730	50,475,340	689,200	37,524,120
TOTAL	89,505,745	6,179,400	118,487,000	491,847,260	1,490,293,179	98,836,760	34,953,960	38,308,320
<b><u>JACKSON</u></b>								
CITY	2,741,654	1,161,700	0	0	113,982,667	9,339,680	5,031,680	142,420
TOWN	553,822,617	254,684,700	0	4,331,500	42,881,500	10,870,260	101,680	130,160
TOTAL	556,564,271	255,846,400	0	4,331,500	156,864,167	20,209,940	5,133,360	272,580
<b><u>KANABEC</u></b>								
CITY	3,157,544	334,400	0	18,900	83,029,300	15,476,680	12,449,480	122,960
TOWN	220,351,280	26,383,300	6,420,600	65,696,300	291,951,056	37,235,500	357,200	1,953,840
TOTAL	223,508,824	26,717,700	6,420,600	65,715,200	374,980,356	52,712,180	12,806,680	2,076,800

**TABLE 29**  
**2003 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b><u>KANDIYOHI</u></b>								
CITY	3,767,438	4,624,700	0	7,499,280	576,525,800	49,538,620	52,606,653	1,553,080
TOWN	509,826,182	178,316,900	1,092,800	184,292,120	617,806,780	48,638,400	814,800	6,608,520
TOTAL	513,593,620	182,941,600	1,092,800	191,791,400	1,194,332,580	98,177,020	53,421,453	8,161,600
<b><u>KITTSON</u></b>								
CITY	1,786,483	467,000	0	118,500	34,994,600	4,299,900	3,262,813	2,240
TOWN	144,348,669	115,006,700	366,300	5,711,200	8,417,700	2,825,820	0	56,780
TOTAL	146,135,152	115,473,700	366,300	5,829,700	43,412,300	7,125,720	3,262,813	59,020
<b><u>KOOCHICHING</u></b>								
CITY	635,900	119,700	27,500	435,400	140,717,267	15,960,620	5,673,853	244,400
TOWN	56,950,083	9,275,300	55,084,200	57,140,180	141,916,812	8,954,800	0	3,553,420
TOTAL	57,585,983	9,395,000	55,111,700	57,575,580	282,634,079	24,915,420	5,673,853	3,797,820
<b><u>LAC QUI PARLE</u></b>								
CITY	575,099	541,000	0	60,000	57,868,955	4,443,580	2,278,320	0
TOWN	349,031,704	125,577,000	0	292,800	29,915,767	5,713,960	0	132,240
TOTAL	349,606,803	126,118,000	0	352,800	87,784,722	10,157,540	2,278,320	132,240
<b><u>LAKE</u></b>								
CITY	0	0	0	8,359,780	139,153,911	15,224,100	5,460,786	32,000
TOWN	1,596,372	124,500	19,509,400	236,331,840	246,738,880	35,589,920	155,520	22,863,500
TOTAL	1,596,372	124,500	19,509,400	244,691,620	385,892,791	50,814,020	5,616,306	22,895,500
<b><u>LAKE OF THE WOODS</u></b>								
CITY	257,210	235,900	19,500	188,300	17,491,400	2,367,020	699,200	0
TOWN	37,141,427	7,893,700	11,625,700	58,178,340	73,086,067	3,693,720	894,400	13,183,340
TOTAL	37,398,637	8,129,600	11,645,200	58,366,640	90,577,467	6,060,740	1,593,600	13,183,340
<b><u>LE SUEUR</u></b>								
CITY	2,451,691	2,261,800	0	11,218,600	514,930,520	39,347,780	20,365,533	795,000
TOWN	529,605,201	99,447,300	0	65,403,480	446,840,660	36,060,660	652,480	4,806,760
TOTAL	532,056,892	101,709,100	0	76,622,080	961,771,180	75,408,440	21,018,013	5,601,760
<b><u>LINCOLN</u></b>								
CITY	2,723,626	523,800	0	153,900	52,961,678	4,734,880	1,733,213	228,480
TOWN	203,585,571	78,331,500	0	7,680,700	20,595,833	3,691,660	0	86,960
TOTAL	206,309,197	78,855,300	0	7,834,600	73,557,511	8,426,540	1,733,213	315,440
<b><u>LYON</u></b>								
CITY	2,659,974	4,199,600	0	34,400	461,402,151	36,188,460	48,085,200	190,720
TOWN	469,460,555	165,300,400	0	190,400	101,865,989	11,642,840	311,920	0
TOTAL	472,120,529	169,500,000	0	224,800	563,268,140	47,831,300	48,397,120	190,720
<b><u>MCLEOD</u></b>								
CITY	1,669,819	1,900,100	0	0	812,458,767	40,566,880	61,575,600	929,360
TOWN	534,843,430	106,473,700	0	1,533,800	298,348,380	18,342,740	137,920	360,000
TOTAL	536,513,249	108,373,800	0	1,533,800	1,110,807,147	58,909,620	61,713,520	1,289,360
<b><u>MAHNOMEN</u></b>								
CITY	343,736	134,500	0	0	27,729,600	2,614,260	2,029,920	0
TOWN	98,312,568	29,466,700	3,324,600	19,061,700	30,407,700	4,060,640	72,240	935,700
TOTAL	98,656,304	29,601,200	3,324,600	19,061,700	58,137,300	6,674,900	2,102,160	935,700

**TABLE 29**  
**2003 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM		TIMBER	SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD			HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b><u>MARSHALL</u></b>								
CITY	890,807	1,174,300	0	0	64,739,856	4,426,240	3,454,373	0
TOWN	274,877,533	163,450,400	1,881,400	5,685,500	28,246,833	3,960,320	26,080	65,680
TOTAL	275,768,340	164,624,700	1,881,400	5,685,500	92,986,689	8,386,560	3,480,453	65,680
<b><u>MARTIN</u></b>								
CITY	8,249,161	7,672,600	0	515,800	353,653,923	25,099,320	17,184,747	16,240
TOWN	634,968,761	344,785,100	0	1,079,200	64,431,556	15,579,680	22,640	732,160
TOTAL	643,217,922	352,457,700	0	1,595,000	418,085,479	40,679,000	17,207,387	748,400
<b><u>MEEKER</u></b>								
CITY	2,674,918	1,840,400	0	143,400	278,504,200	26,509,420	11,649,267	0
TOWN	457,595,139	132,466,400	0	90,596,440	372,135,536	40,585,460	73,440	766,400
TOTAL	460,270,057	134,306,800	0	90,739,840	650,639,736	67,094,880	11,722,707	766,400
<b><u>MILLE LACS</u></b>								
CITY	1,653,518	269,300	0	13,179,900	247,404,600	31,967,640	28,321,000	3,262,180
TOWN	183,862,008	19,609,000	2,772,200	151,146,200	452,837,100	59,341,940	573,440	10,735,740
TOTAL	185,515,526	19,878,300	2,772,200	164,326,100	700,241,700	91,309,580	28,894,440	13,997,920
<b><u>MORRISON</u></b>								
CITY	20,865,028	1,193,100	0	375,000	319,172,989	26,901,100	30,244,800	31,200
TOWN	560,323,637	51,294,000	6,895,300	185,510,080	450,035,960	28,218,380	238,040	6,360,180
TOTAL	581,188,665	52,487,100	6,895,300	185,885,080	769,208,949	55,119,480	30,482,840	6,391,380
<b><u>MOWER</u></b>								
CITY	7,172,718	2,557,500	0	396,600	748,465,462	43,005,480	37,145,920	292,000
TOWN	694,057,813	224,569,600	0	12,200	168,039,200	5,389,660	386,720	924,100
TOTAL	701,230,531	227,127,100	0	408,800	916,504,662	48,395,140	37,532,640	1,216,100
<b><u>MURRAY</u></b>								
CITY	2,791,663	1,087,100	0	319,700	81,144,433	6,344,640	3,883,853	10,640
TOWN	438,357,266	214,501,900	0	36,371,100	55,674,000	5,534,240	0	299,120
TOTAL	441,148,929	215,589,000	0	36,690,800	136,818,433	11,878,880	3,883,853	309,760
<b><u>NICOLLET</u></b>								
CITY	4,359,629	3,951,600	1,300	0	836,618,880	50,559,320	72,803,773	0
TOWN	569,534,536	128,991,900	666,800	2,541,000	162,211,000	12,258,720	0	1,086,320
TOTAL	573,894,165	132,943,500	668,100	2,541,000	998,829,880	62,818,040	72,803,773	1,086,320
<b><u>NOBLES</u></b>								
CITY	3,922,646	2,569,500	0	471,400	282,490,511	24,845,100	20,036,719	566,400
TOWN	520,646,343	261,124,100	0	112,900	45,017,122	8,820,520	70,693	0
TOTAL	524,568,989	263,693,600	0	584,300	327,507,633	33,665,620	20,107,412	566,400
<b><u>NORMAN</u></b>								
CITY	413,965	261,600	0	0	55,820,912	4,807,260	3,841,653	0
TOWN	222,268,890	132,956,000	169,400	36,200	19,611,789	4,733,800	128,746	47,200
TOTAL	222,682,855	133,217,600	169,400	36,200	75,432,701	9,541,060	3,970,399	47,200
<b><u>OLMSTED</u></b>								
CITY	7,060,241	14,104,500	0	1,535,640	4,383,528,178	366,841,960	364,567,399	259,360
TOWN	730,586,535	120,313,400	0	1,500,400	1,072,024,580	70,416,320	4,358,160	94,320
TOTAL	737,646,776	134,417,900	0	3,036,040	5,455,552,758	437,258,280	368,925,559	353,680

**TABLE 29**  
**2003 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM		TIMBER	SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD			HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b><u>OTTER TAIL</u></b>								
CITY	12,076,601	3,056,000	143,500	21,950,800	577,293,110	60,896,180	69,202,706	2,232,780
TOWN	810,903,566	195,117,000	36,940,100	936,021,280	1,031,480,587	76,765,920	3,967,359	58,356,340
TOTAL	822,980,167	198,173,000	37,083,600	957,972,080	1,608,773,697	137,662,100	73,170,065	60,589,120
<b><u>PENNINGTON</u></b>								
CITY	86,018	151,000	0	100,300	148,026,567	10,588,280	11,268,933	0
TOWN	107,946,575	36,767,000	105,000	224,100	66,785,700	4,909,680	72,000	121,840
TOTAL	108,032,593	36,918,000	105,000	324,400	214,812,267	15,497,960	11,340,933	121,840
<b><u>PINE</u></b>								
CITY	33,708,583	4,148,000	434,700	8,583,400	207,260,422	26,962,240	21,987,626	1,326,300
TOWN	303,820,905	41,237,900	9,076,000	289,000,680	463,243,871	47,844,640	2,314,160	5,211,880
TOTAL	337,529,488	45,385,900	9,510,700	297,584,080	670,504,293	74,806,880	24,301,786	6,538,180
<b><u>PIPESTONE</u></b>								
CITY	6,957,427	1,117,600	0	94,800	113,106,200	10,998,220	5,411,266	59,200
TOWN	259,115,861	135,546,300	0	32,600	19,586,800	3,497,800	198,720	0
TOTAL	266,073,288	136,663,900	0	127,400	132,693,000	14,496,020	5,609,986	59,200
<b><u>POLK</u></b>								
CITY	2,783,965	4,256,100	0	6,900	368,154,866	28,457,340	25,538,426	212,080
TOWN	473,514,476	333,633,400	0	65,477,700	146,000,089	14,338,780	38,693	205,200
TOTAL	476,298,441	337,889,500	0	65,484,600	514,154,955	42,796,120	25,577,119	417,280
<b><u>POPE</u></b>								
CITY	709,899	742,600	0	6,568,800	119,864,512	14,637,000	9,110,360	2,351,000
TOWN	271,584,240	82,232,300	156,100	88,735,000	138,718,240	12,793,240	28,280	4,615,740
TOTAL	272,294,139	82,974,900	156,100	95,303,800	258,582,752	27,430,240	9,138,640	6,966,740
<b><u>RAMSEY</u></b>								
CITY	12,444,638	10,522,500	0	8,157,940	20,084,340,260	1,438,135,080	2,798,344,026	1,749,520
TOWN	0	3,804,600	0	1,400,780	832,479,200	42,227,580	4,200,000	0
TOTAL	12,444,638	14,327,100	0	9,558,720	20,916,819,460	1,480,362,660	2,802,544,026	1,749,520
<b><u>RED LAKE</u></b>								
CITY	1,605,599	476,200	0	0	30,209,322	1,591,340	1,747,600	17,900
TOWN	73,436,194	24,380,800	409,100	0	10,456,100	1,297,060	0	59,300
TOTAL	75,041,793	24,857,000	409,100	0	40,665,422	2,888,400	1,747,600	77,200
<b><u>REDWOOD</u></b>								
CITY	4,576,491	3,024,600	0	0	214,943,112	14,624,020	11,395,333	234,960
TOWN	627,036,362	298,287,100	0	51,100	41,826,500	6,904,680	55,840	775,120
TOTAL	631,612,853	301,311,700	0	51,100	256,769,612	21,528,700	11,451,173	1,010,080
<b><u>RENVILLE</u></b>								
CITY	3,908,654	8,532,400	0	0	187,679,778	11,635,160	10,912,694	0
TOWN	812,261,260	306,402,700	0	1,604,300	56,102,300	12,145,460	39,040	656,560
TOTAL	816,169,914	314,935,100	0	1,604,300	243,782,078	23,780,620	10,951,734	656,560
<b><u>RICE</u></b>								
CITY	7,727,544	5,595,700	0	0	1,457,973,380	110,721,640	103,340,106	232,160
TOWN	606,904,244	141,870,500	0	39,794,300	756,333,020	52,439,360	269,840	2,352,200
TOTAL	614,631,788	147,466,200	0	39,794,300	2,214,306,400	163,161,000	103,609,946	2,584,360

**TABLE 29**  
**2003 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b>ROCK</b>								
CITY	4,612,528	1,223,600	0	0	138,127,922	9,578,820	10,016,053	184,640
TOWN	338,388,273	212,150,000	0	0	29,478,400	6,505,840	520,400	246,080
TOTAL	343,000,801	213,373,600	0	0	167,606,322	16,084,660	10,536,453	430,720
<b>ROSEAU</b>								
CITY	594,118	155,300	0	72,000	102,816,889	8,452,060	9,586,320	53,600
TOWN	215,725,895	50,993,100	1,896,100	13,680,100	143,724,400	11,003,420	1,786,400	637,620
TOTAL	216,320,013	51,148,400	1,896,100	13,752,100	246,541,289	19,455,480	11,372,720	691,220
<b>ST. LOUIS</b>								
CITY	8,678,971	688,200	25,469,800	12,269,780	3,859,631,578	404,707,800	287,571,493	3,063,180
TOWN	108,762,042	5,330,900	155,999,100	855,802,320	2,075,038,276	129,591,220	3,250,400	47,174,140
TOTAL	117,441,013	6,019,100	181,468,900	868,072,100	5,934,669,854	534,299,020	290,821,893	50,237,320
<b>SCOTT</b>								
CITY	33,159,102	27,451,000	0	10,358,300	5,040,260,440	326,834,480	138,613,080	5,268,980
TOWN	440,120,837	68,991,400	0	5,244,700	1,459,057,920	128,685,580	6,105,760	5,788,240
TOTAL	473,279,939	96,442,400	0	15,603,000	6,499,318,360	455,520,060	144,718,840	11,057,220
<b>SHERBURNE</b>								
CITY	55,834,346	12,258,800	0	6,558,500	1,583,271,840	129,696,540	111,733,760	2,492,080
TOWN	420,567,814	34,341,100	0	52,774,200	1,613,339,460	101,419,660	522,720	1,744,180
TOTAL	476,402,160	46,599,900	0	59,332,700	3,196,611,300	231,116,200	112,256,480	4,236,260
<b>SIBLEY</b>								
CITY	2,330,054	1,933,900	0	0	205,125,800	12,032,960	4,942,053	60,700
TOWN	607,503,389	163,423,900	0	977,400	128,384,600	13,878,180	624,800	53,400
TOTAL	609,833,443	165,357,800	0	977,400	333,510,400	25,911,140	5,566,853	114,100
<b>STEARNS</b>								
CITY	72,335,336	16,476,400	0	13,535,900	3,067,908,484	196,268,820	335,930,626	4,035,960
TOWN	945,760,319	116,868,700	0	218,128,940	1,307,509,080	63,294,020	5,946,680	13,539,400
TOTAL	1,018,095,655	133,345,100	0	231,664,840	4,375,417,564	259,562,840	341,877,306	17,575,360
<b>STEELE</b>								
CITY	1,488,837	6,033,300	0	0	1,003,591,691	49,232,860	58,732,653	193,040
TOWN	465,058,916	108,830,200	0	5,609,900	203,334,580	15,498,200	764,573	756,640
TOTAL	466,547,753	114,863,500	0	5,609,900	1,206,926,271	64,731,060	59,497,226	949,680
<b>STEVENS</b>								
CITY	2,424,118	707,000	0	0	118,621,978	14,480,660	7,948,640	0
TOWN	270,315,027	111,443,600	0	1,300,500	45,186,000	4,093,520	0	94,880
TOTAL	272,739,145	112,150,600	0	1,300,500	163,807,978	18,574,180	7,948,640	94,880
<b>SWIFT</b>								
CITY	3,272,320	868,200	0	0	115,737,679	11,456,060	6,870,986	28,640
TOWN	356,338,326	158,135,300	0	461,700	31,783,200	7,187,040	129,520	21,040
TOTAL	359,610,646	159,003,500	0	461,700	147,520,879	18,643,100	7,000,506	49,680
<b>TODD</b>								
CITY	2,578,191	332,000	0	5,349,000	157,082,634	18,561,740	10,987,680	1,251,340
TOWN	394,590,390	41,925,300	6,748,700	153,522,800	261,612,475	20,952,120	192,960	5,939,800
TOTAL	397,168,581	42,257,300	6,748,700	158,871,800	418,695,109	39,513,860	11,180,640	7,191,140

**TABLE 29**  
**2003 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b><u>TRAVERSE</u></b>								
CITY	1,589,763	406,400	0	0	30,608,511	3,115,500	1,650,720	0
TOWN	233,275,616	153,100,600	0	6,617,200	8,475,811	2,763,540	0	257,520
TOTAL	234,865,379	153,507,000	0	6,617,200	39,084,322	5,879,040	1,650,720	257,520
<b><u>WABASHA</u></b>								
CITY	7,200,555	3,313,900	42,400	8,660,700	417,409,720	42,843,660	14,464,226	785,920
TOWN	470,314,974	62,450,100	829,500	21,257,600	236,382,100	30,681,540	160,626	2,311,920
TOTAL	477,515,529	65,764,000	871,900	29,918,300	653,791,820	73,525,200	14,624,852	3,097,840
<b><u>WADENA</u></b>								
CITY	1,849,666	354,500	0	2,618,800	139,534,166	14,796,400	11,666,720	73,200
TOWN	142,684,736	17,734,400	15,172,800	29,958,600	102,092,633	10,553,160	0	987,860
TOTAL	144,534,402	18,088,900	15,172,800	32,577,400	241,626,799	25,349,560	11,666,720	1,061,060
<b><u>WASECA</u></b>								
CITY	674,900	916,700	0	0	326,805,467	25,637,360	17,774,760	121,100
TOWN	500,655,493	142,550,100	0	5,428,000	172,024,111	14,850,000	0	398,520
TOTAL	501,330,393	143,466,800	0	5,428,000	498,829,578	40,487,360	17,774,760	519,620
<b><u>WASHINGTON</u></b>								
CITY	209,239,284	122,860,800	2,455,000	36,216,280	12,513,532,180	758,451,720	560,621,160	16,275,200
TOWN	168,317,861	34,952,500	4,642,800	39,609,600	1,524,998,240	114,179,040	145,280	2,885,140
TOTAL	377,557,145	157,813,300	7,097,800	75,825,880	14,038,530,420	872,630,760	560,766,440	19,160,340
<b><u>WATONWAN</u></b>								
CITY	1,085,654	696,700	0	0	140,301,678	8,814,360	5,673,360	0
TOWN	369,572,099	131,122,200	0	1,866,900	36,428,100	5,232,860	0	252,400
TOTAL	370,657,753	131,818,900	0	1,866,900	176,729,778	14,047,220	5,673,360	252,400
<b><u>WILKIN</u></b>								
CITY	2,824,364	2,267,300	0	0	83,332,956	7,735,720	4,493,120	3,840
TOWN	272,643,757	210,559,900	14,000	0	24,739,500	4,098,680	0	159,920
TOTAL	275,468,121	212,827,200	14,000	0	108,072,456	11,834,400	4,493,120	163,760
<b><u>WINONA</u></b>								
CITY	10,507,131	4,012,400	0	1,506,900	1,137,755,649	96,008,600	96,842,472	672,380
TOWN	461,257,134	68,704,400	1,692,600	10,061,400	361,266,760	34,622,180	2,770,013	2,886,360
TOTAL	471,764,265	72,716,800	1,692,600	11,568,300	1,499,022,409	130,630,780	99,612,485	3,558,740
<b><u>WRIGHT</u></b>								
CITY	84,135,324	41,707,600	0	17,369,200	3,153,032,180	315,938,540	151,864,160	13,003,120
TOWN	751,743,844	101,685,600	0	252,583,420	1,471,639,960	95,853,740	1,687,280	7,698,980
TOTAL	835,879,168	143,393,200	0	269,952,620	4,624,672,140	411,792,280	153,551,440	20,702,100
<b><u>YELLOW MEDICINE</u></b>								
CITY	4,091,806	772,800	0	1,100	108,637,777	9,502,700	4,445,773	0
TOWN	426,503,833	175,526,300	0	99,100	42,234,889	8,144,720	20,800	130,240
TOTAL	430,595,639	176,299,100	0	100,200	150,872,666	17,647,420	4,466,573	130,240
<b><u>STATE TOTAL</u></b>								
CITY	1,250,165,896	679,468,900	58,454,800	1,475,462,960	182,918,795,805	12,903,680,220	16,655,627,059	234,037,360
TOWN	32,107,232,364	9,497,431,800	811,646,700	9,716,355,920	34,000,181,425	2,602,352,220	83,937,434	655,991,760
TOTAL	33,357,398,260	10,176,900,700	870,101,500	11,191,818,880	216,918,977,230	15,506,032,440	16,739,564,493	890,029,120

**TABLE 29**  
**2003 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	23,826,333	5,969,466	2,000	0	358,600	0	105,695,161	1,193,000	106,888,161
TOWN	13,128,799	849,766	1,845,400	0	2,976,100	84,600	1,295,120,688	6,014,100	1,301,134,788
TOTAL	36,955,132	6,819,232	1,847,400	0	3,334,700	84,600	1,400,815,849	7,207,100	1,408,022,949
<b><u>ANOKA</u></b>									
CITY	1,734,095,265	1,079,109,329	25,616,996	0	21,370,900	0	19,412,274,328	196,956,500	19,609,230,828
TOWN	22,763,600	2,969,833	1,658,933	0	0	0	917,003,330	6,868,000	923,871,330
TOTAL	1,756,858,865	1,082,079,162	27,275,929	0	21,370,900	0	20,329,277,658	203,824,500	20,533,102,158
<b><u>BECKER</u></b>									
CITY	96,952,532	16,592,265	435,765	0	2,098,933	0	500,944,823	4,506,700	505,451,523
TOWN	24,550,133	4,279,532	5,610,531	0	5,481,000	0	1,574,931,860	7,286,900	1,582,218,760
TOTAL	121,502,665	20,871,797	6,046,296	0	7,579,933	0	2,075,876,683	11,793,600	2,087,670,283
<b><u>BELTRAMI</u></b>									
CITY	138,349,500	3,159,266	2,033,800	0	1,329,733	0	428,152,318	10,710,100	438,862,418
TOWN	23,068,099	4,842,100	6,984,433	0	1,117,300	0	1,052,043,184	41,701,800	1,093,744,984
TOTAL	161,417,599	8,001,366	9,018,233	0	2,447,033	0	1,480,195,502	52,411,900	1,532,607,402
<b><u>BENTON</u></b>									
CITY	120,979,233	83,995,634	7,364,233	0	3,725,800	0	985,666,894	11,663,300	997,330,194
TOWN	34,513,832	3,035,433	6,206,099	0	1,918,500	0	840,079,196	15,311,100	855,390,296
TOTAL	155,493,065	87,031,067	13,570,332	0	5,644,300	0	1,825,746,090	26,974,400	1,852,720,490
<b><u>BIG STONE</u></b>									
CITY	8,095,232	661,000	920,933	0	648,100	0	73,513,970	2,523,900	76,037,870
TOWN	900,400	316,300	1,516,367	0	2,153,600	228,500	297,123,092	1,095,600	298,218,692
TOTAL	8,995,632	977,300	2,437,300	0	2,801,700	228,500	370,637,062	3,619,500	374,256,562
<b><u>BLUE EARTH</u></b>									
CITY	438,823,132	73,008,200	29,633,466	0	2,263,700	0	1,902,710,505	21,617,600	1,924,328,105
TOWN	29,794,331	6,888,666	6,784,832	0	2,041,300	0	1,601,784,469	34,480,400	1,636,264,869
TOTAL	468,617,463	79,896,866	36,418,298	0	4,305,000	0	3,504,494,974	56,098,000	3,560,592,974
<b><u>BROWN</u></b>									
CITY	96,453,433	43,266,299	65,533	0	844,366	0	751,717,241	2,551,900	754,269,141
TOWN	10,904,265	7,700,500	1,479,199	0	1,404,500	0	915,267,523	3,214,000	918,481,523
TOTAL	107,357,698	50,966,799	1,544,732	0	2,248,866	0	1,666,984,764	5,765,900	1,672,750,664
<b><u>CARLTON</u></b>									
CITY	65,768,700	81,381,566	8,144,566	0	2,937,400	0	638,599,186	14,340,700	652,939,886
TOWN	11,388,999	1,806,233	34,013,997	0	4,915,633	0	819,457,726	36,577,700	856,035,426
TOTAL	77,157,699	83,187,799	42,158,563	0	7,853,033	0	1,458,056,912	50,918,400	1,508,975,312
<b><u>CARVER</u></b>									
CITY	372,326,098	291,196,198	1,742,833	0	778,833	0	5,447,159,619	35,514,500	5,482,674,119
TOWN	16,531,830	7,801,265	11,167,966	0	272,333	0	1,117,829,268	6,503,000	1,124,332,268
TOTAL	388,857,928	298,997,463	12,910,799	0	1,051,166	0	6,564,988,887	42,017,500	6,607,006,387
<b><u>CASS</u></b>									
CITY	73,539,933	0	178,366	0	695,600	0	753,440,925	8,725,900	762,166,825
TOWN	59,189,663	367,233	18,422,665	0	4,438,200	0	2,372,801,963	63,581,900	2,436,383,863
TOTAL	132,729,596	367,233	18,601,031	0	5,133,800	0	3,126,242,888	72,307,800	3,198,550,688

**TABLE 29**  
**2003 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	36,665,000	12,095,233	10,207,267	0	573,200	0	254,749,208	4,734,600	259,483,808
TOWN	4,707,032	2,632,033	3,921,499	0	2,255,700	0	596,730,100	12,756,900	609,487,000
TOTAL	41,372,032	14,727,266	14,128,766	0	2,828,900	0	851,479,308	17,491,500	868,970,808
<b>CHISAGO</b>									
CITY	151,822,899	26,283,900	6,084,700	0	295,800	752,900	1,477,276,222	20,114,100	1,497,390,322
TOWN	20,463,733	1,959,000	17,585,200	0	100,133	214,100	1,667,340,249	21,749,800	1,689,090,049
TOTAL	172,286,632	28,242,900	23,669,900	0	395,933	967,000	3,144,616,471	41,863,900	3,186,480,371
<b>CLAY</b>									
CITY	182,267,334	35,004,266	204,999	0	6,391,300	0	1,366,487,307	11,066,300	1,377,553,607
TOWN	8,479,398	1,420,633	1,231,531	0	7,884,400	0	841,710,793	8,243,900	849,954,693
TOTAL	190,746,732	36,424,899	1,436,530	0	14,275,700	0	2,208,198,100	19,310,200	2,227,508,300
<b>CLEARWATER</b>									
CITY	9,378,033	1,463,800	309,400	0	493,600	0	52,432,748	483,600	52,916,348
TOWN	1,926,897	0	60,717,633	0	981,900	0	333,864,828	39,722,200	373,587,028
TOTAL	11,304,930	1,463,800	61,027,033	0	1,475,500	0	386,297,576	40,205,800	426,503,376
<b>COOK</b>									
CITY	18,163,667	0	0	0	0	0	96,608,420	93,500	96,701,920
TOWN	9,224,567	538,500	6,902,800	0	0	0	726,293,146	10,680,600	736,973,746
TOTAL	27,388,234	538,500	6,902,800	0	0	0	822,901,566	10,774,100	833,675,666
<b>COTTONWOOD</b>									
CITY	24,645,433	14,184,300	34,800	0	479,900	0	215,226,813	1,695,200	216,922,013
TOWN	1,669,663	10,694,999	1,499,231	0	596,800	0	724,270,706	25,300,600	749,571,306
TOTAL	26,315,096	24,879,299	1,534,031	0	1,076,700	0	939,497,519	26,995,800	966,493,319
<b>CROW WING</b>									
CITY	522,288,165	23,211,366	4,480,232	10,000	3,841,100	81,000	2,877,132,689	18,539,300	2,895,671,989
TOWN	72,778,397	6,287,100	8,530,265	27,800	1,471,300	100,800	2,874,283,529	17,548,900	2,891,832,429
TOTAL	595,066,562	29,498,466	13,010,497	37,800	5,312,400	181,800	5,751,416,218	36,088,200	5,787,504,418
<b>DAKOTA</b>									
CITY	3,183,945,130	842,053,031	201,532,467	0	17,749,500	0	27,915,420,766	256,899,700	28,172,320,466
TOWN	24,970,964	10,350,365	5,910,567	0	1,749,500	0	1,463,624,851	27,750,800	1,491,375,651
TOTAL	3,208,916,094	852,403,396	207,443,034	0	19,499,000	0	29,379,045,617	284,650,500	29,663,696,117
<b>DODGE</b>									
CITY	32,269,934	15,713,399	784,734	0	292,600	0	439,500,096	4,941,000	444,441,096
TOWN	5,649,999	984,500	647,132	0	555,400	0	854,373,491	5,114,200	859,487,691
TOTAL	37,919,933	16,697,899	1,431,866	0	848,000	0	1,293,873,587	10,055,200	1,303,928,787
<b>DOUGLAS</b>									
CITY	226,089,901	27,360,167	5,423,600	0	943,000	0	744,667,430	7,942,700	752,610,130
TOWN	48,411,501	1,030,800	6,871,233	0	1,019,933	0	1,946,502,788	10,460,400	1,956,963,188
TOTAL	274,501,402	28,390,967	12,294,833	0	1,962,933	0	2,691,170,218	18,403,100	2,709,573,318
<b>FARIBAULT</b>									
CITY	26,748,933	28,110,833	933,066	0	1,056,700	0	280,315,630	4,261,700	284,577,330
TOWN	1,014,199	3,082,066	2,530,066	0	2,170,933	0	941,191,817	3,708,800	944,900,617
TOTAL	27,763,132	31,192,899	3,463,132	0	3,227,633	0	1,221,507,447	7,970,500	1,229,477,947

**TABLE 29**  
**2003 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>FILLMORE</u></b>									
CITY	57,167,032	13,120,933	455,099	0	0	0	475,000,632	4,787,800	479,788,432
TOWN	7,831,630	195,900	3,071,432	0	0	0	951,265,105	7,829,700	959,094,805
TOTAL	64,998,662	13,316,833	3,526,531	0	0	0	1,426,265,737	12,617,500	1,438,883,237
<b><u>FREEBORN</u></b>									
CITY	94,130,966	41,111,566	3,872,933	0	1,091,233	0	798,191,203	15,479,500	813,670,703
TOWN	4,850,864	5,721,099	25,703,900	0	2,773,300	0	1,075,537,421	57,655,800	1,133,193,221
TOTAL	98,981,830	46,832,665	29,576,833	0	3,864,533	0	1,873,728,624	73,135,300	1,946,863,924
<b><u>GOODHUE</u></b>									
CITY	224,248,498	82,657,666	379,512,066	0	2,193,100	0	2,032,182,023	24,268,700	2,056,450,723
TOWN	20,846,460	1,489,566	1,266,399	0	799,033	0	1,590,425,823	6,282,400	1,596,708,223
TOTAL	245,094,958	84,147,232	380,778,465	0	2,992,133	0	3,622,607,846	30,551,100	3,653,158,946
<b><u>GRANT</u></b>									
CITY	13,722,866	0	126,833	0	522,000	0	88,296,152	3,613,600	91,909,752
TOWN	2,284,965	0	883,499	0	1,514,500	0	432,609,558	4,461,400	437,070,958
TOTAL	16,007,831	0	1,010,332	0	2,036,500	0	520,905,710	8,075,000	528,980,710
<b><u>HENNEPIN</u></b>									
CITY	14,319,963,461	5,521,150,933	277,767,765	0	70,181,200	0	96,537,042,179	1,064,074,300	97,601,116,479
TOWN	13,193,000	57,010,000	2,292,900	0	167,200	0	300,311,582	1,956,700	302,268,282
TOTAL	14,333,156,461	5,578,160,933	280,060,665	0	70,348,400	0	96,837,353,761	1,066,031,000	97,903,384,761
<b><u>HOUSTON</u></b>									
CITY	46,272,202	3,814,533	474,533	0	172,833	0	450,756,137	4,328,300	455,084,437
TOWN	7,229,699	1,159,000	1,998,633	0	462,965	0	610,023,443	8,641,600	618,665,043
TOTAL	53,501,901	4,973,533	2,473,166	0	635,798	0	1,060,779,580	12,969,900	1,073,749,480
<b><u>HUBBARD</u></b>									
CITY	52,630,499	15,483,433	140,100	0	0	0	194,681,709	4,908,400	199,590,109
TOWN	31,293,365	9,475,100	6,416,532	0	845,033	0	1,508,519,831	21,169,000	1,529,688,831
TOTAL	83,923,864	24,958,533	6,556,632	0	845,033	0	1,703,201,540	26,077,400	1,729,278,940
<b><u>ISANTI</u></b>									
CITY	109,889,400	9,489,400	2,703,600	0	1,040,100	0	550,549,311	7,218,900	557,768,211
TOWN	15,976,933	353,900	3,535,400	0	1,155,600	0	1,448,303,173	9,260,700	1,457,563,873
TOTAL	125,866,333	9,843,300	6,239,000	0	2,195,700	0	1,998,852,484	16,479,600	2,015,332,084
<b><u>ITASCA</u></b>									
CITY	138,910,299	47,096,300	227,286,165	223,650	3,177,100	0	1,019,493,002	17,950,000	1,037,443,002
TOWN	20,365,930	11,063,702	36,591,298	120,050	5,625,800	0	1,839,378,916	75,403,200	1,914,782,116
TOTAL	159,276,229	58,160,002	263,877,463	343,700	8,802,900	0	2,858,871,918	93,353,200	2,952,225,118
<b><u>JACKSON</u></b>									
CITY	25,543,467	54,133	19,200	0	300,400	0	158,317,001	1,488,600	159,805,601
TOWN	2,895,466	12,174,100	7,399,900	0	1,001,833	0	890,293,716	12,845,600	903,139,316
TOTAL	28,438,933	12,228,233	7,419,100	0	1,302,233	0	1,048,610,717	14,334,200	1,062,944,917
<b><u>KANABEC</u></b>									
CITY	24,243,066	7,681,400	99,300	0	147,100	0	146,760,130	1,760,600	148,520,730
TOWN	11,705,232	926,533	331,000	0	324,800	0	663,636,641	677,400	664,314,041
TOTAL	35,948,298	8,607,933	430,300	0	471,900	0	810,396,771	2,438,000	812,834,771

**TABLE 29**  
**2003 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	148,701,633	35,981,466	1,512,266	0	3,615,200	0	885,926,136	7,057,700	892,983,836
TOWN	26,659,499	5,461,367	2,008,466	0	3,374,266	0	1,584,900,100	29,200,100	1,614,100,200
TOTAL	175,361,132	41,442,833	3,520,732	0	6,989,466	0	2,470,826,236	36,257,800	2,507,084,036
<b><u>KITSON</u></b>									
CITY	7,760,566	94,000	736,666	0	818,900	0	54,341,668	3,563,700	57,905,368
TOWN	1,971,331	1,000	38,338,665	0	4,601,200	0	321,645,365	46,341,900	367,987,265
TOTAL	9,731,897	95,000	39,075,331	0	5,420,100	0	375,987,033	49,905,600	425,892,633
<b><u>KOOCHICHING</u></b>									
CITY	34,598,500	43,678,900	3,959,300	0	1,637,600	0	247,688,940	5,570,400	253,259,340
TOWN	3,188,400	262,800	1,609,000	0	3,215,033	0	341,150,028	5,210,400	346,360,428
TOTAL	37,786,900	43,941,700	5,568,300	0	4,852,633	0	588,838,968	10,780,800	599,619,768
<b><u>LAC QUI PARLE</u></b>									
CITY	7,074,368	8,033,800	279,966	0	308,400	0	81,463,488	2,862,100	84,325,588
TOWN	1,688,232	2,732,033	868,331	0	1,991,900	0	517,943,967	3,236,800	521,180,767
TOTAL	8,762,600	10,765,833	1,148,297	0	2,300,300	0	599,407,455	6,098,900	605,506,355
<b><u>LAKE</u></b>									
CITY	29,212,134	1,556,700	921,167	0	779,200	0	200,699,778	2,100,800	202,800,578
TOWN	8,810,967	7,335,766	6,664,467	0	6,878,300	0	592,599,432	6,571,700	599,171,132
TOTAL	38,023,101	8,892,466	7,585,634	0	7,657,500	0	793,299,210	8,672,500	801,971,710
<b><u>LAKE OF THE WOODS</u></b>									
CITY	9,697,167	4,204,900	224,167	0	142,800	0	35,527,564	916,600	36,444,164
TOWN	3,933,933	825,233	544,366	0	586,500	0	211,586,726	779,600	212,366,326
TOTAL	13,631,100	5,030,133	768,533	0	729,300	0	247,114,290	1,696,200	248,810,490
<b><u>LE SUEUR</u></b>									
CITY	51,475,366	34,177,266	2,338,400	0	1,537,300	0	680,899,256	6,168,600	687,067,856
TOWN	11,693,100	11,762,666	1,943,866	0	1,708,700	0	1,209,924,873	11,614,200	1,221,539,073
TOTAL	63,168,466	45,939,932	4,282,266	0	3,246,000	0	1,890,824,129	17,782,800	1,908,606,929
<b><u>LINCOLN</u></b>									
CITY	6,507,766	1,413,299	503,200	0	108,300	0	71,592,142	1,005,900	72,598,042
TOWN	3,422,565	60,200	8,745,032	0	657,333	0	326,857,354	19,653,300	346,510,654
TOTAL	9,930,331	1,473,499	9,248,232	0	765,633	0	398,449,496	20,659,200	419,108,696
<b><u>LYON</u></b>									
CITY	115,603,801	73,677,134	851,600	0	1,639,700	0	744,532,740	6,294,200	750,826,940
TOWN	6,370,664	833,600	19,718,799	0	3,267,600	0	778,962,767	22,862,900	801,825,667
TOTAL	121,974,465	74,510,734	20,570,399	0	4,907,300	0	1,523,495,507	29,157,100	1,552,652,607
<b><u>MCLEOD</u></b>									
CITY	141,270,467	62,205,100	532,466	0	449,400	0	1,123,557,959	3,966,600	1,127,524,559
TOWN	12,536,568	1,689,966	1,220,232	0	308,600	0	975,795,336	3,673,500	979,468,836
TOTAL	153,807,035	63,895,066	1,752,698	0	758,000	0	2,099,353,295	7,640,100	2,106,993,395
<b><u>MAHNOMEN</u></b>									
CITY	27,415,733	0	141,033	0	214,800	0	60,623,582	2,437,100	63,060,682
TOWN	1,326,665	0	418,300	0	1,168,300	0	188,555,113	772,500	189,327,613
TOTAL	28,742,398	0	559,333	0	1,383,100	0	249,178,695	3,209,600	252,388,295

**TABLE 29**  
**2003 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>MARSHALL</u></b>									
CITY	12,431,033	147,933	177,700	0	735,766	0	88,178,008	3,882,500	92,060,508
TOWN	3,300,996	0	23,418,700	0	4,054,565	0	508,968,007	53,299,800	562,267,807
TOTAL	15,732,029	147,933	23,596,400	0	4,790,331	0	597,146,015	57,182,300	654,328,315
<b><u>MARTIN</u></b>									
CITY	73,803,299	30,279,533	345,033	0	1,111,600	0	517,931,256	4,895,800	522,827,056
TOWN	2,849,430	2,655,733	48,685,933	0	1,664,766	0	1,117,454,959	35,446,400	1,152,901,359
TOTAL	76,652,729	32,935,266	49,030,966	0	2,776,366	0	1,635,386,215	40,342,200	1,675,728,415
<b><u>MEEKER</u></b>									
CITY	40,096,666	20,041,033	273,633	0	768,933	0	382,501,870	4,544,800	387,046,670
TOWN	12,034,798	1,032,833	992,932	0	1,761,700	0	1,110,041,078	8,598,600	1,118,639,678
TOTAL	52,131,464	21,073,866	1,266,565	0	2,530,633	0	1,492,542,948	13,143,400	1,505,686,348
<b><u>MILLE LACS</u></b>									
CITY	39,622,267	8,627,399	691,467	0	0	0	374,999,271	6,363,900	381,363,171
TOWN	25,443,001	159,600	4,901,599	0	0	0	911,381,828	7,306,400	918,688,228
TOTAL	65,065,268	8,786,999	5,593,066	0	0	0	1,286,381,099	13,670,300	1,300,051,399
<b><u>MORRISON</u></b>									
CITY	76,314,002	20,890,333	3,261,000	0	1,725,800	0	500,974,352	8,392,700	509,367,052
TOWN	23,634,633	0	11,780,666	0	3,266,200	0	1,327,557,076	19,544,700	1,347,101,776
TOTAL	99,948,635	20,890,333	15,041,666	0	4,992,000	0	1,828,531,428	27,937,400	1,856,468,828
<b><u>MOWER</u></b>									
CITY	109,199,334	22,223,800	1,909,733	0	358,000	0	972,726,547	5,315,500	978,042,047
TOWN	8,515,663	163,500	3,732,299	0	456,300	0	1,106,247,055	42,398,300	1,148,645,355
TOTAL	117,714,997	22,387,300	5,642,032	0	814,300	0	2,078,973,602	47,713,800	2,126,687,402
<b><u>MURRAY</u></b>									
CITY	13,886,065	3,418,867	94,200	0	0	0	112,981,161	2,728,800	115,709,961
TOWN	3,154,432	934,666	6,906,665	0	0	0	761,733,389	18,451,200	780,184,589
TOTAL	17,040,497	4,353,533	7,000,865	0	0	0	874,714,550	21,180,000	895,894,550
<b><u>NICOLLET</u></b>									
CITY	103,773,398	75,855,100	817,200	0	0	0	1,148,740,200	7,289,300	1,156,029,500
TOWN	3,747,199	2,057,366	3,192,265	0	0	0	886,287,106	24,981,400	911,268,506
TOTAL	107,520,597	77,912,466	4,009,465	0	0	0	2,035,027,306	32,270,700	2,067,298,006
<b><u>NOBLES</u></b>									
CITY	74,386,734	30,926,800	208,233	0	686,633	0	441,110,676	3,418,900	444,529,576
TOWN	4,456,497	2,270,466	1,164,433	0	668,233	0	844,351,307	2,961,400	847,312,707
TOTAL	78,843,231	33,197,266	1,372,666	0	1,354,866	0	1,285,461,983	6,380,300	1,291,842,283
<b><u>NORMAN</u></b>									
CITY	8,723,133	0	313,000	0	814,800	0	74,996,323	1,068,600	76,064,923
TOWN	2,576,766	0	4,999,165	0	693,399	0	388,221,355	2,318,600	390,539,955
TOTAL	11,299,899	0	5,312,165	0	1,508,199	0	463,217,678	3,387,200	466,604,878
<b><u>OLMSTED</u></b>									
CITY	1,155,472,634	104,701,300	2,523,099	0	3,552,600	0	6,404,146,911	33,820,900	6,437,967,811
TOWN	36,687,249	3,329,032	11,958,898	0	809,500	0	2,052,078,394	10,498,800	2,062,577,194
TOTAL	1,192,159,883	108,030,332	14,481,997	0	4,362,100	0	8,456,225,305	44,319,700	8,500,545,005

**TABLE 29**  
**2003 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>OTTER TAIL</u></b>									
CITY	188,235,633	31,436,367	35,176,633	0	1,894,800	0	1,003,595,110	23,765,000	1,027,360,110
TOWN	35,681,094	1,537,598	14,459,899	0	6,735,800	0	3,207,966,543	13,848,900	3,221,815,443
TOTAL	223,916,727	32,973,965	49,636,532	0	8,630,600	0	4,211,561,653	37,613,900	4,249,175,553
<b><u>PENNINGTON</u></b>									
CITY	34,166,300	10,120,867	518,300	0	318,800	0	215,345,365	3,650,800	218,996,165
TOWN	4,576,167	0	1,972,600	0	724,433	0	224,205,095	26,139,600	250,344,695
TOTAL	38,742,467	10,120,867	2,490,900	0	1,043,233	0	439,550,460	29,790,400	469,340,860
<b><u>PINE</u></b>									
CITY	92,729,966	6,086,300	1,720,233	0	1,723,900	0	406,671,670	9,742,100	416,413,770
TOWN	13,807,799	513,733	5,287,932	0	4,355,967	0	1,185,715,467	12,865,000	1,198,580,467
TOTAL	106,537,765	6,600,033	7,008,165	0	6,079,867	0	1,592,387,137	22,607,100	1,614,994,237
<b><u>PIPESTONE</u></b>									
CITY	22,427,099	9,509,333	2,642,333	0	702,900	0	173,026,378	6,255,400	179,281,778
TOWN	1,736,499	3,462,166	1,280,032	0	2,043,900	383,600	426,884,278	2,489,100	429,373,378
TOTAL	24,163,598	12,971,499	3,922,365	0	2,746,800	383,600	599,910,656	8,744,500	608,655,156
<b><u>POLK</u></b>									
CITY	74,342,098	23,550,733	915,700	0	3,179,100	0	531,397,308	12,473,000	543,870,308
TOWN	9,696,729	6,506,600	9,055,833	0	10,013,832	1,300	1,068,482,632	29,400,800	1,097,883,432
TOTAL	84,038,827	30,057,333	9,971,533	0	13,192,932	1,300	1,599,879,940	41,873,800	1,641,753,740
<b><u>POPE</u></b>									
CITY	21,240,565	5,511,467	640,567	0	706,200	0	182,082,970	8,384,400	190,467,370
TOWN	6,772,132	2,348,266	970,598	0	2,113,966	0	611,068,102	6,512,500	617,580,602
TOTAL	28,012,697	7,859,733	1,611,165	0	2,820,166	0	793,151,072	14,896,900	808,047,972
<b><u>RAMSEY</u></b>									
CITY	5,118,036,665	1,266,170,930	113,602,033	0	35,826,599	0	30,887,330,191	468,830,800	31,356,160,991
TOWN	43,765,367	75,661,600	1,640,500	0	1,801,900	0	1,006,981,527	2,919,000	1,009,900,527
TOTAL	5,161,802,032	1,341,832,530	115,242,533	0	37,628,499	0	31,894,311,718	471,749,800	32,366,061,518
<b><u>RED LAKE</u></b>									
CITY	4,300,084	219,800	462,000	0	204,000	0	40,833,845	2,991,200	43,825,045
TOWN	491,634	0	7,834,533	0	771,200	0	119,135,921	17,019,600	136,155,521
TOTAL	4,791,718	219,800	8,296,533	0	975,200	0	159,969,766	20,010,800	179,980,566
<b><u>REDWOOD</u></b>									
CITY	37,842,268	14,949,866	730,500	0	229,600	0	302,550,750	3,839,800	306,390,550
TOWN	4,676,431	4,861,733	1,585,698	0	822,100	0	986,882,664	2,447,900	989,330,564
TOTAL	42,518,699	19,811,599	2,316,198	0	1,051,700	0	1,289,433,414	6,287,700	1,295,721,114
<b><u>RENVILLE</u></b>									
CITY	25,513,265	23,874,099	1,796,366	0	285,600	0	274,138,016	4,432,800	278,570,816
TOWN	4,998,297	22,773,233	23,157,465	0	625,233	0	1,240,765,848	30,807,100	1,271,572,948
TOTAL	30,511,562	46,647,332	24,953,831	0	910,833	0	1,514,903,864	35,239,900	1,550,143,764
<b><u>RICE</u></b>									
CITY	256,742,832	43,870,100	3,859,600	0	2,658,400	3,200	1,992,724,662	21,578,500	2,014,303,162
TOWN	12,963,164	928,000	11,530,400	0	1,187,900	0	1,626,572,928	18,883,700	1,645,456,628
TOTAL	269,705,996	44,798,100	15,390,000	0	3,846,300	3,200	3,619,297,590	40,462,200	3,659,759,790

**TABLE 29**  
**2003 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>ROCK</u></b>									
CITY	24,280,966	11,037,267	5,200	0	118,800	0	199,185,796	1,872,200	201,057,996
TOWN	1,742,232	1,468,200	2,278,332	0	1,278,266	0	594,056,023	2,269,600	596,325,623
TOTAL	26,023,198	12,505,467	2,283,532	0	1,397,066	0	793,241,819	4,141,800	797,383,619
<b><u>ROSEAU</u></b>									
CITY	32,698,300	15,035,200	1,230,466	0	226,066	0	170,920,319	2,801,800	173,722,119
TOWN	5,467,699	1,196,900	12,270,766	0	756,232	0	459,138,632	6,513,300	465,651,932
TOTAL	38,165,999	16,232,100	13,501,232	0	982,298	0	630,058,951	9,315,100	639,374,051
<b><u>ST. LOUIS</u></b>									
CITY	820,614,168	147,437,500	80,294,200	1,578,300	26,953,233	0	5,678,958,203	104,582,800	5,783,541,003
TOWN	45,515,429	21,389,231	38,119,062	400,100	42,420,233	0	3,528,792,453	95,847,000	3,624,639,453
TOTAL	866,129,597	168,826,731	118,413,262	1,978,400	69,373,466	0	9,207,750,656	200,429,800	9,408,180,456
<b><u>SCOTT</u></b>									
CITY	421,748,133	426,764,200	21,380,733	0	3,752,866	159,600	6,455,750,914	48,368,500	6,504,119,414
TOWN	48,968,798	12,129,600	8,038,800	0	2,464,200	8,000	2,185,603,835	14,319,100	2,199,922,935
TOTAL	470,716,931	438,893,800	29,419,533	0	6,217,066	167,600	8,641,354,749	62,687,600	8,704,042,349
<b><u>SHERBURNE</u></b>									
CITY	274,248,366	87,830,784	625,485,333	0	3,061,100	45,500	2,892,516,949	28,189,200	2,920,706,149
TOWN	48,352,864	4,659,699	5,437,933	0	3,063,800	1,000	2,286,224,430	26,156,100	2,312,380,530
TOTAL	322,601,230	92,490,483	630,923,266	0	6,124,900	46,500	5,178,741,379	54,345,300	5,233,086,679
<b><u>SIBLEY</u></b>									
CITY	20,115,634	11,918,133	935,399	0	0	0	259,394,633	2,716,300	262,110,933
TOWN	3,812,264	1,571,833	953,431	0	0	30,200	921,213,397	26,168,100	947,381,497
TOTAL	23,927,898	13,489,966	1,888,830	0	0	30,200	1,180,608,030	28,884,400	1,209,492,430
<b><u>STEARNS</u></b>									
CITY	894,768,466	231,008,266	7,112,998	0	5,285,100	0	4,844,666,356	51,820,700	4,896,487,056
TOWN	60,022,128	14,573,499	8,460,763	0	2,134,200	0	2,756,237,729	18,184,700	2,774,422,429
TOTAL	954,790,594	245,581,765	15,573,761	0	7,419,300	0	7,600,904,085	70,005,400	7,670,909,485
<b><u>STEELE</u></b>									
CITY	178,736,300	69,950,400	5,063,600	0	1,691,400	0	1,374,714,081	3,336,800	1,378,050,881
TOWN	10,712,498	3,453,133	8,807,999	0	2,415,800	0	825,242,439	18,635,100	843,877,539
TOTAL	189,448,798	73,403,533	13,871,599	0	4,107,200	0	2,199,956,520	21,971,900	2,221,928,420
<b><u>STEVENS</u></b>									
CITY	30,299,532	1,872,266	527,033	0	1,004,800	0	177,886,027	4,523,100	182,409,127
TOWN	4,423,099	0	1,103,333	0	2,578,300	0	440,538,259	36,520,800	477,059,059
TOTAL	34,722,631	1,872,266	1,630,366	0	3,583,100	0	618,424,286	41,043,900	659,468,186
<b><u>SWIFT</u></b>									
CITY	39,254,900	3,693,034	234,599	0	1,650,433	0	183,066,851	3,753,100	186,819,951
TOWN	6,384,466	7,336,100	6,581,231	0	3,472,133	0	577,830,056	31,176,500	609,006,556
TOTAL	45,639,366	11,029,134	6,815,830	0	5,122,566	0	760,896,907	34,929,600	795,826,507
<b><u>TODD</u></b>									
CITY	36,800,233	4,012,033	296,199	0	522,900	0	237,773,950	4,608,000	242,381,950
TOWN	7,512,266	140,798	5,222,798	0	3,847,000	0	902,207,407	7,003,700	909,211,107
TOTAL	44,312,499	4,152,831	5,518,997	0	4,369,900	0	1,139,981,357	11,611,700	1,151,593,057

**TABLE 29**  
**2003 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>TRAVERSE</u></b>									
CITY	5,033,400	2,057,301	501,867	0	168,600	0	45,132,062	1,544,600	46,676,662
TOWN	1,093,799	261,200	1,244,432	0	503,200	0	407,592,918	26,012,000	433,604,918
TOTAL	6,127,199	2,318,501	1,746,299	0	671,800	0	452,724,980	27,556,600	480,281,580
<b><u>WABASHA</u></b>									
CITY	58,200,067	18,520,633	1,011,133	0	894,800	0	573,347,714	7,353,900	580,701,614
TOWN	6,226,931	0	1,353,333	0	912,800	0	832,881,424	3,256,700	836,138,124
TOTAL	64,426,998	18,520,633	2,364,466	0	1,807,600	0	1,406,229,138	10,610,600	1,416,839,738
<b><u>WADENA</u></b>									
CITY	35,353,900	8,952,900	867,833	0	1,171,200	0	217,239,285	4,705,900	221,945,185
TOWN	3,569,199	205,700	3,569,232	0	1,149,700	0	327,678,020	8,666,700	336,344,720
TOTAL	38,923,099	9,158,600	4,437,065	0	2,320,900	0	544,917,305	13,372,600	558,289,905
<b><u>WASECA</u></b>									
CITY	47,671,400	20,399,633	1,514,200	0	453,600	0	441,969,120	4,028,800	445,997,920
TOWN	4,233,499	1,939,466	1,935,733	0	1,280,400	0	845,295,322	30,234,700	875,530,022
TOTAL	51,904,899	22,339,099	3,449,933	0	1,734,000	0	1,287,264,442	34,263,500	1,321,527,942
<b><u>WASHINGTON</u></b>									
CITY	1,732,121,295	123,574,199	100,312,064	0	5,594,400	0	16,181,253,582	143,268,800	16,324,522,382
TOWN	30,556,799	426,200	550,600	0	2,798,500	0	1,924,062,560	18,626,400	1,942,688,960
TOTAL	1,762,678,094	124,000,399	100,862,664	0	8,392,900	0	18,105,316,142	161,895,200	18,267,211,342
<b><u>WATONWAN</u></b>									
CITY	20,538,666	10,533,966	39,033	0	905,100	0	188,588,517	1,934,000	190,522,517
TOWN	2,116,398	2,887,033	1,472,766	0	1,498,100	0	552,448,856	5,190,300	557,639,156
TOTAL	22,655,064	13,420,999	1,511,799	0	2,403,200	0	741,037,373	7,124,300	748,161,673
<b><u>WILKIN</u></b>									
CITY	14,919,867	0	50,666	0	1,839,800	0	117,467,633	3,494,400	120,962,033
TOWN	4,289,799	0	388,232	0	4,667,500	0	521,561,288	2,144,900	523,706,188
TOTAL	19,209,666	0	438,898	0	6,507,300	0	639,028,921	5,639,300	644,668,221
<b><u>WINONA</u></b>									
CITY	225,342,133	83,087,332	4,246,999	0	2,525,600	0	1,662,507,596	20,575,200	1,683,082,796
TOWN	11,964,697	1,237,600	1,964,465	0	2,138,500	0	960,566,109	2,174,200	962,740,309
TOTAL	237,306,830	84,324,932	6,211,464	0	4,664,100	0	2,623,073,705	22,749,400	2,645,823,105
<b><u>WRIGHT</u></b>									
CITY	436,973,968	106,243,233	249,284,866	0	3,771,200	0	4,573,323,391	40,506,300	4,613,829,691
TOWN	37,881,566	6,437,366	52,307,598	0	3,353,933	0	2,782,873,287	20,522,100	2,803,395,387
TOTAL	474,855,534	112,680,599	301,592,464	0	7,125,133	0	7,356,196,678	61,028,400	7,417,225,078
<b><u>YELLOW MEDICINE</u></b>									
CITY	19,974,633	5,640,200	389,900	0	521,600	0	153,978,289	3,657,700	157,635,989
TOWN	2,088,832	3,978,600	1,418,098	0	2,027,000	0	662,172,412	5,708,300	667,880,712
TOTAL	22,063,465	9,618,800	1,807,998	0	2,548,600	0	816,150,701	9,366,000	825,516,701
<b><u>STATE TOTAL</u></b>									
CITY	36,222,512,744	11,852,482,820	2,484,054,465	1,811,950	278,841,960	1,042,200	267,016,439,139	2,968,205,800	269,984,644,939
TOWN	1,278,607,008	426,858,671	747,595,978	547,950	217,262,952	1,052,100	92,147,054,282	1,556,241,100	93,703,295,382
TOTAL	37,501,119,752	12,279,341,491	3,231,650,443	2,359,900	496,104,912	2,094,300	359,163,493,421	4,524,446,900	363,687,940,321

**TABLE 30**  
**GREEN ACRES EFFECT ON FARM LAND MARKET VALUE**  
**TAXES PAYABLE 2004**

<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	133,154,300	133,154,300	0
ANOKA	42,256	375,394,000	208,431,200	166,525,700
BECKER	16,912	362,851,940	346,950,240	15,901,700
BELTRAMI	2,057	129,137,580	127,425,180	1,712,400
BENTON	0	337,240,300	337,240,300	0
BIG STONE	0	236,200,280	236,200,280	0
BLUE EARTH	2,680	903,532,280	896,551,300	6,980,980
BROWN	0	695,057,400	695,057,400	0
CARLTON	0	106,438,500	106,438,500	0
CARVER	33,959	571,035,450	438,766,750	132,268,700
CASS	0	175,439,900	175,439,900	0
CHIPPEWA	2,784	464,740,400	461,364,500	3,375,900
CHISAGO	117,174	572,556,500	337,673,000	234,732,200
CLAY	1,194	478,117,800	477,141,900	975,900
CLEARWATER	0	119,624,865	119,624,865	0
COOK	0	2,731,200	2,731,200	0
COTTONWOOD	0	601,337,200	601,337,200	0
CROW WING	0	164,221,200	164,221,200	0
DAKOTA	119,210	857,701,500	514,138,100	343,319,400
DODGE	0	514,836,600	514,836,600	0
DOUGLAS	13,260	364,520,500	352,252,300	12,268,200
FARIBAULT	0	792,466,100	792,466,100	0
FILLMORE	251,299	805,666,650	731,944,450	73,722,200
FREEBORN	0	716,201,999	716,201,999	0
GOODHUE	3,910	814,952,900	812,743,700	2,209,200
GRANT	0	314,246,350	314,246,350	0
HENNEPIN	18,391	781,445,500	348,931,300	432,416,200
HOUSTON	223,722	440,352,840	354,892,940	85,459,900
HUBBARD	4,551	155,615,440	151,488,340	4,127,100
ISANTI	156,272	550,634,500	281,998,500	268,636,000
ITASCA	0	58,605,500	58,605,500	0
JACKSON	0	718,440,098	718,440,098	0
KANABEC	62,736	234,238,500	202,998,900	31,239,600
KANDIYOHI	6,455	577,931,160	575,196,060	2,735,100
KITTSOON	0	232,963,830	232,963,830	0
KOOCHICHING	0	42,346,200	42,346,200	0
LAC QUI PARLE	0	430,236,700	430,236,700	0
LAKE	0	1,815,100	1,815,100	0
LAKE OF WOODS	1,023	37,269,500	35,572,200	1,697,300
LE SUEUR	340	580,362,175	579,301,875	1,060,300
LINCOLN	0	257,951,615	257,951,615	0
LYON	1,882	551,332,700	545,068,900	6,263,800
MCLEOD	100,068	574,601,300	519,474,300	55,127,000
MAHNOMEN	0	102,060,300	102,060,300	0
MARSHALL	0	375,851,564	375,851,564	0

**TABLE 30**  
**GREEN ACRES EFFECT ON FARM LAND MARKET VALUE**  
**TAXES PAYABLE 2004**

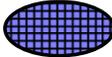
COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
MARTIN	41	880,295,660	879,909,960	55,100
MEEKER	0	486,336,100	486,336,100	0
MILLE LACS	1,705	168,495,304	168,173,104	322,200
MORRISON	6,281	560,267,150	549,639,250	10,627,900
MOWER	0	804,861,620	804,861,620	0
MURRAY	0	594,200,350	594,200,350	0
NICOLLET	6,634	630,145,300	604,889,900	25,255,400
NOBLES	15	704,504,950	704,195,950	309,000
NORMAN	0	318,859,400	318,859,400	0
OLMSTED	0	681,008,140	681,008,140	0
OTTER TAIL	44,013	922,448,600	853,578,900	68,869,700
PENNINGTON	0	105,964,350	105,964,350	0
PINE	114,805	415,681,730	345,087,430	70,594,300
PIPESTONE	0	358,257,600	358,257,600	0
POLK	0	706,957,650	706,957,650	0
POPE	0	322,341,750	322,341,750	0
RAMSEY	259	42,975,600	23,532,500	19,443,100
RED LAKE	0	79,871,200	79,871,200	0
REDWOOD	0	846,719,710	846,719,710	0
RENVILLE	0	1,020,763,700	1,020,763,700	0
RICE	42,827	829,701,461	784,512,261	45,189,200
ROCK	0	502,813,900	502,813,900	0
ROSEAU	0	187,996,950	187,996,950	0
ST LOUIS	0	84,840,900	84,840,900	0
SCOTT	83,940	559,478,100	498,750,400	60,727,700
SHERBURNE	139,374	457,973,646	237,150,746	220,822,900
SIBLEY	23,670	690,558,604	667,795,304	22,763,300
STEARNS	459,217	1,150,263,630	888,969,630	261,222,800
STEELE	368	482,726,626	480,203,626	2,523,000
STEVENS	0	347,074,000	347,074,000	0
SWIFT	0	470,356,410	470,356,410	0
TODD	0	367,939,400	367,939,400	0
TRAVERSE	0	385,887,000	385,887,000	0
WABASHA	631	444,202,550	442,806,750	1,395,800
WADENA	0	140,186,500	140,186,500	0
WASECA	0	577,356,400	577,356,400	0
WASHINGTON	61,708	935,714,370	463,585,970	471,941,000
WATONWAN	0	444,151,840	444,151,840	0
WILKIN	0	448,361,770	448,361,770	0
WINONA	204,704	575,661,040	447,201,540	128,459,500
WRIGHT	299,187	1,471,791,500	645,322,800	826,468,700
YELLOW MEDICINE	0	531,954,950	531,954,950	0
<b>STATEWIDE</b>	<b>2,671,514</b>	<b>41,051,405,627</b>	<b>36,930,140,647</b>	<b>4,119,745,380</b>

# Total Net Tax Capacity Value of Real and Personal Property By Legal Class for Assessment Year 2003

Total Net Tax Capacity Value = \$4,140,970,232

## Real Property

## Personal Property

 Agricultura \$460,619,908
  Non-Agricultural \$3,592,044,565

 Personal Property \$88,305,759

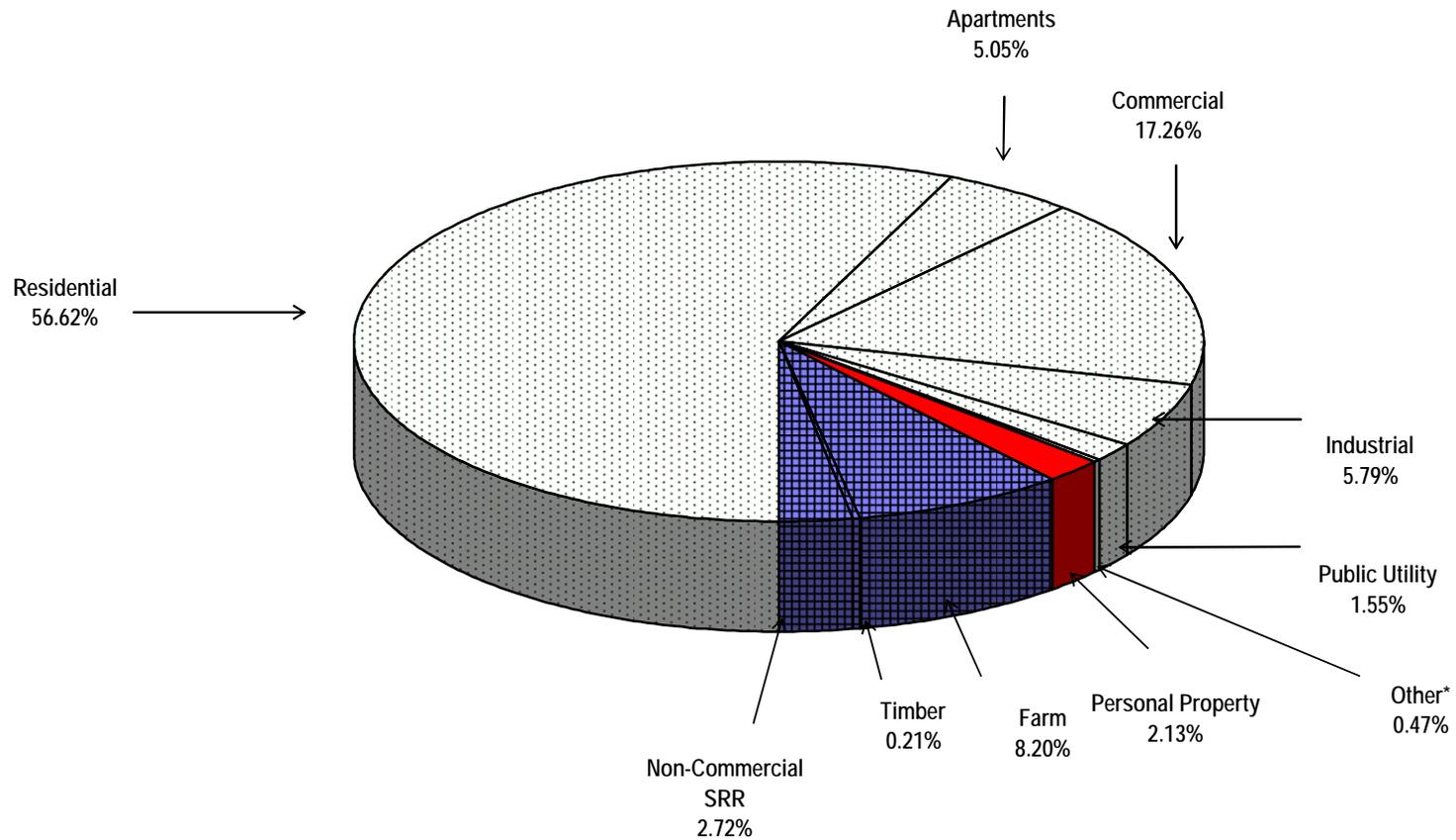


Figure 2

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

**TABLE 31 PART A**  
**2003 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	1,736	63	0	0	1,741	0	0
TOWN	2,760	583,078	78,837	0	196	457,250	3,341	0
TOTAL	2,760	584,814	78,900	0	196	458,991	3,341	0
<b><u>ANOKA</u></b>								
CITY	432	282,140	354,811	8,621	0	227,073	27,350	68,581
TOWN	216	169,489	221,065	3,154	0	117,714	1,364	19,057
TOTAL	648	451,629	575,876	11,775	0	344,787	28,714	87,638
<b><u>BECKER</u></b>								
CITY	0	3,636	1,192	0	0	1,756	194	1,528
TOWN	2,028	940,165	248,574	41	205	1,043,534	105,131	178,399
TOTAL	2,028	943,801	249,766	41	205	1,045,290	105,325	179,927
<b><u>BELTRAMI</u></b>								
CITY	0	15,726	2,379	0	0	5,488	0	0
TOWN	761	536,750	75,369	3,366	75	524,264	7,357	9,098
TOTAL	761	552,476	77,748	3,366	75	529,752	7,357	9,098
<b><u>BENTON</u></b>								
CITY	144	4,685	2,053	0	0	5,005	601	11,499
TOWN	216	956,061	522,605	2,600	0	986,457	58,638	59,258
TOTAL	360	960,746	524,658	2,600	0	991,462	59,239	70,757
<b><u>BIG STONE</u></b>								
CITY	0	9,175	1,781	0	0	2,571	610	4,019
TOWN	99	185,327	7,792	0	45	653,710	167,796	188,728
TOTAL	99	194,502	9,573	0	45	656,281	168,406	192,747
<b><u>BLUE EARTH</u></b>								
CITY	0	9,704	10,404	0	0	5,249	1,759	7,005
TOWN	1,080	1,026,001	557,028	0	0	2,049,225	650,252	1,155,237
TOTAL	1,080	1,035,705	567,432	0	0	2,054,474	652,011	1,162,242
<b><u>BROWN</u></b>								
CITY	0	10,435	2,820	0	0	9,204	1,750	7,695
TOWN	0	696,179	140,189	0	0	1,812,670	575,147	732,387
TOTAL	0	706,614	143,009	0	0	1,821,874	576,897	740,082
<b><u>CARLTON</u></b>								
CITY	0	16,830	4,095	0	0	9,463	0	0
TOWN	774	497,120	94,530	0	90	342,175	429	0
TOTAL	774	513,950	98,625	0	90	351,638	429	0
<b><u>CARVER</u></b>								
CITY	0	26,190	46,918	23,285	0	34,093	4,955	14,034
TOWN	504	854,224	796,127	18,269	0	1,166,813	132,369	123,681
TOTAL	504	880,414	843,045	41,554	0	1,200,906	137,324	137,715
<b><u>CASS</u></b>								
CITY	0	12,063	4,130	0	0	8,210	271	24
TOWN	576	416,061	71,506	0	0	465,930	15,309	5,807
TOTAL	576	428,124	75,636	0	0	474,140	15,580	5,831

**TABLE 31 PART A  
2003 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	3,957	853	0	0	4,557	675	445
TOWN	495	432,749	100,828	0	9	1,132,461	307,971	511,334
TOTAL	495	436,706	101,681	0	9	1,137,018	308,646	511,779
<b><u>CHISAGO</u></b>								
CITY	288	191,096	156,509	0	53	112,873	3,374	4,484
TOWN	1,406	1,229,482	1,072,129	7,279	34	765,569	15,391	9,586
TOTAL	1,694	1,420,578	1,228,638	7,279	87	878,442	18,765	14,070
<b><u>CLAY</u></b>								
CITY	0	8,872	661	0	0	5,544	1,378	5,956
TOWN	432	685,506	281,817	2,392	0	1,207,750	282,383	407,145
TOTAL	432	694,378	282,478	2,392	0	1,213,294	283,761	413,101
<b><u>CLEARWATER</u></b>								
CITY	0	4,991	787	0	0	2,274	0	0
TOWN	379	492,368	57,722	0	53	471,147	15,498	23,295
TOTAL	379	497,359	58,509	0	53	473,421	15,498	23,295
<b><u>COOK</u></b>								
CITY	0	0	0	0	0	0	0	0
TOWN	0	12,014	5,255	0	0	14,375	0	0
TOTAL	0	12,014	5,255	0	0	14,375	0	0
<b><u>COTTONWOOD</u></b>								
CITY	144	10,752	472	0	0	3,101	135	853
TOWN	541	421,217	45,584	0	35	1,321,860	435,072	873,364
TOTAL	685	431,969	46,056	0	35	1,324,961	435,207	874,217
<b><u>CROW WING</u></b>								
CITY	0	30,980	17,251	0	0	25,771	140	0
TOWN	1,872	577,891	219,616	0	0	512,155	15,264	8,810
TOTAL	1,872	608,871	236,867	0	0	537,926	15,404	8,810
<b><u>DAKOTA</u></b>								
CITY	0	84,423	142,321	3,657	0	104,322	25,329	45,576
TOWN	288	626,969	1,098,294	9,786	0	956,219	197,911	351,046
TOTAL	288	711,392	1,240,615	13,443	0	1,060,541	223,240	396,622
<b><u>DODGE</u></b>								
CITY	0	3,800	4,010	0	0	7,598	3,776	6,895
TOWN	360	668,389	271,774	0	0	1,207,028	382,118	972,451
TOTAL	360	672,189	275,784	0	0	1,214,626	385,894	979,346
<b><u>DOUGLAS</u></b>								
CITY	0	23,949	7,464	0	0	12,030	68	1,521
TOWN	576	908,127	368,065	0	0	1,088,347	94,597	77,453
TOTAL	576	932,076	375,529	0	0	1,100,377	94,665	78,974
<b><u>FARIBAULT</u></b>								
CITY	0	12,549	4,300	0	0	13,680	4,500	5,746
TOWN	144	648,388	93,716	0	0	1,702,607	565,351	969,614
TOTAL	144	660,937	98,016	0	0	1,716,287	569,851	975,360

**TABLE 31 PART A**  
**2003 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 (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>FILLMORE</b>							
CITY	0	64,965	24,050	0	0	70,530	9,561	8,531
TOWN	576	1,088,023	311,170	4,091	0	1,962,046	385,778	575,163
TOTAL	576	1,152,988	335,220	4,091	0	2,032,576	395,339	583,694
<b>FREEBORN</b>								
CITY	0	6,088	440	0	0	6,327	1,234	3,330
TOWN	857	753,765	111,233	1,512	6	1,897,857	528,555	925,934
TOTAL	857	759,853	111,673	1,512	6	1,904,184	529,789	929,264
<b>GOODHUE</b>								
CITY	0	40,457	27,519	0	0	45,512	8,693	13,364
TOWN	1,008	1,459,305	1,239,195	28,617	0	2,285,673	512,399	662,142
TOTAL	1,008	1,499,762	1,266,714	28,617	0	2,331,185	521,092	675,506
<b>GRANT</b>								
CITY	0	8,740	2,117	0	0	12,754	3,351	2,036
TOWN	69	279,542	70,056	0	75	757,851	220,584	478,636
TOTAL	69	288,282	72,173	0	75	770,605	223,935	480,672
<b>HENNEPIN</b>								
CITY	144	424,730	757,110	74,874	0	473,660	24,296	31,216
TOWN	0	47,877	73,878	2,259	0	58,547	3,769	1,411
TOTAL	144	472,607	830,988	77,133	0	532,207	28,065	32,627
<b>HOUSTON</b>								
CITY	0	8,758	4,891	0	0	10,366	1,173	49
TOWN	707	653,566	107,536	400	13	1,251,765	156,427	104,179
TOTAL	707	662,324	112,427	400	13	1,262,131	157,600	104,228
<b>HUBBARD</b>								
CITY	0	3,661	259	0	0	1,692	0	0
TOWN	504	369,875	89,071	0	0	386,761	20,920	21,835
TOTAL	504	373,536	89,330	0	0	388,453	20,920	21,835
<b>ISANTI</b>								
CITY	0	1,520	123	0	0	835	0	0
TOWN	2,160	1,453,379	1,193,046	7,666	0	866,789	28,856	21,046
TOTAL	2,160	1,454,899	1,193,169	7,666	0	867,624	28,856	21,046
<b>ITASCA</b>								
CITY	0	2,952	668	0	0	1,837	0	0
TOWN	864	360,534	65,778	0	0	251,946	980	0
TOTAL	864	363,486	66,446	0	0	253,783	980	0
<b>JACKSON</b>								
CITY	0	7,946	3,604	0	0	6,747	851	2,052
TOWN	288	578,512	73,957	0	0	1,625,950	494,508	1,029,739
TOTAL	288	586,458	77,561	0	0	1,632,697	495,359	1,031,791
<b>KANABEC</b>								
CITY	0	12,478	5,492	0	0	7,483	0	0
TOWN	1,461	731,531	256,908	145	195	647,262	18,162	1,416
TOTAL	1,461	744,009	262,400	145	195	654,745	18,162	1,416

**TABLE 31 PART A**  
**2003 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 (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>KANDIYOHI</u></b>							
CITY	0	8,058	2,701	0	0	9,648	789	7,939
TOWN	627	847,164	236,478	0	21	1,593,994	325,320	523,518
TOTAL	627	855,222	239,179	0	21	1,603,642	326,109	531,457
<b><u>KITTSOON</u></b>								
CITY	0	10,281	0	0	0	3,523	526	222
TOWN	136	168,270	2,684	4	148	562,140	88,981	88,042
TOTAL	136	178,551	2,684	4	148	565,663	89,507	88,264
<b><u>KOOCHICHING</u></b>								
CITY	0	4,203	136	0	0	1,111	0	0
TOWN	441	248,118	15,639	0	59	167,056	492	0
TOTAL	441	252,321	15,775	0	59	168,167	492	0
<b><u>LAC QUI PARLE</u></b>								
CITY	0	1,287	0	0	0	1,617	550	524
TOWN	0	347,365	14,245	0	44	1,264,888	270,353	337,262
TOTAL	0	348,652	14,245	0	44	1,266,505	270,903	337,786
<b><u>LAKE</u></b>								
CITY	0	0	0	0	0	0	0	0
TOWN	0	5,190	341	0	0	5,738	0	0
TOTAL	0	5,190	341	0	0	5,738	0	0
<b><u>LAKE OF THE WOODS</u></b>								
CITY	0	483	0	0	0	1,149	0	0
TOWN	0	111,113	10,859	115	0	123,271	9,151	8,583
TOTAL	0	111,596	10,859	115	0	124,420	9,151	8,583
<b><u>LE SUEUR</u></b>								
CITY	0	6,815	4,223	0	0	6,162	400	1,548
TOWN	144	867,250	578,721	0	0	1,411,826	360,494	627,361
TOTAL	144	874,065	582,944	0	0	1,417,988	360,894	628,909
<b><u>LINCOLN</u></b>								
CITY	0	10,759	3,715	0	0	6,007	410	1,095
TOWN	432	281,560	24,269	0	0	785,833	110,322	99,694
TOTAL	432	292,319	27,984	0	0	791,840	110,732	100,789
<b><u>LYON</u></b>								
CITY	0	6,837	2,470	0	0	4,795	2,934	3,240
TOWN	432	540,173	164,786	0	0	1,426,457	429,790	613,692
TOTAL	432	547,010	167,256	0	0	1,431,252	432,724	616,932
<b><u>MCLEOD</u></b>								
CITY	0	6,816	1,758	0	0	3,558	390	946
TOWN	216	1,030,906	502,033	2,018	0	1,647,949	281,644	305,050
TOTAL	216	1,037,722	503,791	2,018	0	1,651,507	282,034	305,996
<b><u>MAHNOMEN</u></b>								
CITY	0	1,362	0	0	0	694	140	559
TOWN	41	209,362	17,795	0	103	345,510	42,407	50,345
TOTAL	41	210,724	17,795	0	103	346,204	42,547	50,904

**TABLE 31 PART A**  
**2003 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 (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>MARSHALL</b>							
CITY	0	2,873	0	0	0	2,280	332	1,286
TOWN	485	431,755	18,313	0	91	1,041,514	142,403	144,851
TOTAL	485	434,628	18,313	0	91	1,043,794	142,735	146,137
<b>MARTIN</b>								
CITY	144	15,988	6,048	0	0	22,874	5,486	8,572
TOWN	0	625,865	83,795	0	0	1,772,057	617,849	1,294,744
TOTAL	144	641,853	89,843	0	0	1,794,931	623,335	1,303,316
<b>MEEKER</b>								
CITY	0	6,544	3,950	0	0	7,463	731	1,357
TOWN	288	898,082	380,425	0	0	1,350,149	261,019	367,408
TOTAL	288	904,626	384,375	0	0	1,357,612	261,750	368,765
<b>MILLE LACS</b>								
CITY	0	5,915	2,370	0	0	4,224	285	52
TOWN	648	612,443	208,187	0	0	548,662	7,426	5,481
TOTAL	648	618,358	210,557	0	0	552,886	7,711	5,533
<b>MORRISON</b>								
CITY	0	75,450	16,553	0	0	63,615	541	0
TOWN	2,144	1,648,316	527,172	33	16	1,782,364	65,515	63,142
TOTAL	2,144	1,723,766	543,725	33	16	1,845,979	66,056	63,142
<b>MOWER</b>								
CITY	0	17,806	3,393	0	0	16,266	3,434	14,710
TOWN	792	874,515	177,705	20,496	0	1,873,642	587,590	1,395,234
TOTAL	792	892,321	181,098	20,496	0	1,889,908	591,024	1,409,944
<b>MURRAY</b>								
CITY	111	8,885	3,121	0	33	5,710	1,805	1,927
TOWN	464	375,101	30,872	0	88	1,412,564	437,130	613,293
TOTAL	575	383,986	33,993	0	121	1,418,274	438,935	615,220
<b>NICOLLET</b>								
CITY	0	6,080	5,954	0	0	10,517	4,139	4,915
TOWN	0	662,253	315,022	1,306	0	1,427,856	543,649	1,132,471
TOTAL	0	668,333	320,976	1,306	0	1,438,373	547,788	1,137,386
<b>NOBLES</b>								
CITY	0	10,331	1,568	0	0	8,895	1,646	8,162
TOWN	144	490,619	52,464	0	0	1,676,064	484,026	735,624
TOTAL	144	500,950	54,032	0	0	1,684,959	485,672	743,786
<b>NORMAN</b>								
CITY	0	1,262	0	0	0	1,072	426	154
TOWN	113	229,492	14,314	0	31	748,990	163,087	320,241
TOTAL	113	230,754	14,314	0	31	750,062	163,513	320,395
<b>OLMSTED</b>								
CITY	0	13,628	20,019	2,447	0	12,797	1,306	9,356
TOWN	974	1,466,309	1,417,781	53,131	34	1,801,372	341,161	481,516
TOTAL	974	1,479,937	1,437,800	55,578	34	1,814,169	342,467	490,872

**TABLE 31 PART A  
2003 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 (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>OTTER TAIL</u></b>							
CITY	288	43,804	13,385	0	0	33,206	1,081	597
TOWN	2,124	2,167,960	603,984	0	108	2,638,446	182,017	204,017
TOTAL	2,412	2,211,764	617,369	0	108	2,671,652	183,098	204,614
<b><u>PENNINGTON</u></b>								
CITY	0	702	0	0	0	87	0	0
TOWN	432	289,144	28,493	0	0	378,780	29,349	18,816
TOTAL	432	289,846	28,493	0	0	378,867	29,349	18,816
<b><u>PINE</u></b>								
CITY	0	116,601	40,608	0	0	91,770	5,889	2,315
TOWN	1,591	1,056,539	296,724	943	65	894,801	18,883	19,268
TOTAL	1,591	1,173,140	337,332	943	65	986,571	24,772	21,583
<b><u>PIPESTONE</u></b>								
CITY	0	18,296	2,248	0	0	21,549	3,304	3,843
TOWN	178	264,920	25,654	0	110	887,246	207,421	309,641
TOTAL	178	283,216	27,902	0	110	908,795	210,725	313,484
<b><u>POLK</u></b>								
CITY	0	8,246	167	0	0	9,196	1,179	563
TOWN	1,676	743,416	63,821	63	196	1,595,810	346,755	391,761
TOTAL	1,676	751,662	63,988	63	196	1,605,006	347,934	392,324
<b><u>POPE</u></b>								
CITY	0	1,733	0	0	0	2,560	289	186
TOWN	318	501,597	91,489	0	42	923,491	155,530	160,100
TOTAL	318	503,330	91,489	0	42	926,051	155,819	160,286
<b><u>RAMSEY</u></b>								
CITY	0	10,348	8,569	0	0	10,756	2,805	80,873
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	10,348	8,569	0	0	10,756	2,805	80,873
<b><u>RED LAKE</u></b>								
CITY	0	7,768	494	0	0	2,842	1,085	654
TOWN	0	136,975	1,329	0	0	295,034	22,487	18,747
TOTAL	0	144,743	1,823	0	0	297,876	23,572	19,401
<b><u>REDWOOD</u></b>								
CITY	0	7,498	6,155	0	0	11,753	2,883	5,501
TOWN	336	513,296	28,432	0	168	1,951,416	648,447	1,000,492
TOTAL	336	520,794	34,587	0	168	1,963,169	651,330	1,005,993
<b><u>RENVILLE</u></b>								
CITY	0	6,721	2,431	0	0	5,915	1,903	15,720
TOWN	864	764,379	93,916	0	0	2,284,954	809,689	1,635,774
TOTAL	864	771,100	96,347	0	0	2,290,869	811,592	1,651,494
<b><u>RICE</u></b>								
CITY	0	13,721	13,186	0	0	19,729	2,626	9,723
TOWN	648	900,860	751,538	2,689	0	1,829,789	349,491	450,726
TOTAL	648	914,581	764,724	2,689	0	1,849,518	352,117	460,449

**TABLE 31 PART A  
2003 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 (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>ROCK</b>							
CITY	0	10,881	940	0	0	13,233	2,545	5,617
TOWN	288	369,968	42,267	0	0	973,987	317,332	623,155
TOTAL	288	380,849	43,207	0	0	987,220	319,877	628,772
<b>ROSEAU</b>								
CITY	0	3,134	269	0	0	1,396	0	0
TOWN	198	591,922	53,570	0	85	770,177	49,460	20,889
TOTAL	198	595,056	53,839	0	85	771,573	49,460	20,889
<b>ST. LOUIS</b>								
CITY	0	37,753	16,417	261	0	17,510	316	0
TOWN	1,181	483,730	72,365	0	43	289,767	1,076	0
TOTAL	1,181	521,483	88,782	261	43	307,277	1,392	0
<b>SCOTT</b>								
CITY	144	59,922	100,943	1,294	0	68,812	10,774	24,669
TOWN	0	843,720	1,129,516	54,057	0	1,060,410	153,216	178,134
TOTAL	144	903,642	1,230,459	55,351	0	1,129,222	163,990	202,803
<b>SHERBURNE</b>								
CITY	144	203,217	224,428	2,714	0	70,069	203	440
TOWN	792	1,460,655	1,432,528	1,278	0	643,734	38,240	69,760
TOTAL	936	1,663,872	1,656,956	3,992	0	713,803	38,443	70,200
<b>SIBLEY</b>								
CITY	0	9,072	4,965	0	0	4,293	269	969
TOWN	188	837,067	222,477	293	0	1,806,140	497,889	825,694
TOTAL	188	846,139	227,442	293	0	1,810,433	498,158	826,663
<b>STEARNS</b>								
CITY	144	200,661	113,338	1,920	0	208,906	12,731	4,522
TOWN	504	2,186,949	709,279	0	0	3,213,694	276,825	213,857
TOTAL	648	2,387,610	822,617	1,920	0	3,422,600	289,556	218,379
<b>STEELE</b>								
CITY	0	2,881	1,460	0	0	2,975	1,489	2,431
TOWN	1,090	703,853	437,568	0	0	1,299,326	313,390	574,535
TOTAL	1,090	706,734	439,028	0	0	1,302,301	314,879	576,966
<b>STEVENS</b>								
CITY	0	8,300	2,157	0	0	4,676	1,109	3,266
TOWN	0	255,647	36,891	0	0	882,355	283,907	290,136
TOTAL	0	263,947	39,048	0	0	887,031	285,016	293,402
<b>SWIFT</b>								
CITY	0	5,275	957	0	0	9,449	1,968	5,733
TOWN	415	344,186	20,620	0	161	1,170,528	335,354	459,330
TOTAL	415	349,461	21,577	0	161	1,179,977	337,322	465,063
<b>TODD</b>								
CITY	0	13,884	1,202	0	0	5,729	30	225
TOWN	1,908	1,427,780	219,780	0	108	1,238,146	18,654	8,773
TOTAL	1,908	1,441,664	220,982	0	108	1,243,875	18,684	8,998

**TABLE 31 PART A  
2003 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	3,269	17	0	0	4,264	1,403	2,308
TOWN	627	164,008	15,064	0	21	669,993	256,261	468,146
TOTAL	627	167,277	15,081	0	21	674,257	257,664	470,454
<b><u>WABASHA</u></b>								
CITY	137	20,921	14,670	0	7	17,439	1,291	2,040
TOWN	576	785,238	375,696	9,042	0	1,419,303	322,359	367,044
TOTAL	713	806,159	390,366	9,042	7	1,436,742	323,650	369,084
<b><u>WADENA</u></b>								
CITY	0	7,974	579	0	0	5,469	0	0
TOWN	736	467,656	71,904	0	56	471,722	11,605	6,751
TOTAL	736	475,630	72,483	0	56	477,191	11,605	6,751
<b><u>WASECA</u></b>								
CITY	0	1,520	160	0	0	1,581	476	1,329
TOWN	0	605,919	191,090	563	0	1,347,977	477,558	889,941
TOTAL	0	607,439	191,250	563	0	1,349,558	478,034	891,270
<b><u>WASHINGTON</u></b>								
CITY	432	436,716	883,528	52,955	0	375,821	18,156	12,503
TOWN	216	368,451	700,574	20,058	0	308,751	15,473	8,129
TOTAL	648	805,167	1,584,102	73,013	0	684,572	33,629	20,632
<b><u>WATONWAN</u></b>								
CITY	144	2,836	148	0	0	3,433	337	698
TOWN	196	345,588	17,327	100	20	1,107,576	328,672	720,886
TOTAL	340	348,424	17,475	100	20	1,111,009	329,009	721,584
<b><u>WILKIN</u></b>								
CITY	0	5,001	421	0	0	6,107	3,212	5,878
TOWN	144	261,314	46,957	0	72	752,555	260,432	575,892
TOTAL	144	266,315	47,378	0	72	758,662	263,644	581,770
<b><u>WINONA</u></b>								
CITY	0	22,921	14,951	328	0	26,460	7,723	4,786
TOWN	288	835,100	417,006	5,428	0	1,429,875	257,487	287,552
TOTAL	288	858,021	431,957	5,756	0	1,456,335	265,210	292,338
<b><u>WRIGHT</u></b>								
CITY	432	205,815	173,896	14,007	0	230,274	11,321	10,213
TOWN	2,232	1,937,691	1,644,603	16,212	0	1,998,202	107,166	89,273
TOTAL	2,664	2,143,506	1,818,499	30,219	0	2,228,476	118,487	99,486
<b><u>YELLOW MEDICINE</u></b>								
CITY	0	7,302	1,502	0	0	14,172	3,356	245
TOWN	424	502,216	68,988	0	8	1,413,439	380,797	430,627
TOTAL	424	509,518	70,490	0	8	1,427,611	384,153	430,872
<b><u>STATEWIDE TOTAL</u></b>								
CITY	3,272	3,076,340	3,313,717	186,363	93	2,734,754	254,047	520,850
TOWN	52,692	57,428,429	24,725,600	279,406	2,929	94,709,027	19,442,658	31,022,649
TOTAL	55,964	60,504,769	28,039,317	465,769	3,022	97,443,781	19,696,705	31,543,499

**TABLE 31 PART B**  
**2003 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	1,572	394	52,081	3,896	0	61,483
TOWN	0	283,169	540,064	4,342,239	1,319,287	5,767	7,615,988
TOTAL	0	284,741	540,458	4,394,320	1,323,183	5,767	7,677,471
<b><u>ANOKA</u></b>							
CITY	3,071	419,764	2,004	81,451	39,667	200	1,515,165
TOWN	0	105,344	2,399	97,373	31,468	0	768,643
TOTAL	3,071	525,108	4,403	178,824	71,135	200	2,283,808
<b><u>BECKER</u></b>							
CITY	0	19,924	0	178,231	230,472	20,757	457,690
TOWN	0	738,402	293,629	2,726,893	1,223,959	11,258	7,512,218
TOTAL	0	758,326	293,629	2,905,124	1,454,431	32,015	7,969,908
<b><u>BELTRAMI</u></b>							
CITY	0	1,616	4,578	29,870	5,049	0	64,706
TOWN	0	201,741	224,322	1,027,396	298,347	6,954	2,915,800
TOTAL	0	203,357	228,900	1,057,266	303,396	6,954	2,980,506
<b><u>BENTON</u></b>							
CITY	0	28,237	625	420	0	0	53,269
TOWN	0	353,343	35,982	105,555	18,816	0	3,099,531
TOTAL	0	381,580	36,607	105,975	18,816	0	3,152,800
<b><u>BIG STONE</u></b>							
CITY	0	4,616	0	7,068	997	0	30,837
TOWN	0	654,558	0	164,687	12,690	0	2,035,432
TOTAL	0	659,174	0	171,755	13,687	0	2,066,269
<b><u>BLUE EARTH</u></b>							
CITY	0	55,812	0	2,094	0	0	92,027
TOWN	0	2,593,980	0	59,412	11,484	0	8,103,699
TOTAL	0	2,649,792	0	61,506	11,484	0	8,195,726
<b><u>BROWN</u></b>							
CITY	0	22,879	0	0	0	0	54,783
TOWN	0	1,976,426	0	0	0	0	5,932,998
TOTAL	0	1,999,305	0	0	0	0	5,987,781
<b><u>CARLTON</u></b>							
CITY	0	5,202	15,097	13,895	208	0	64,790
TOWN	0	97,236	311,303	530,520	67,328	0	1,941,505
TOTAL	0	102,438	326,400	544,415	67,536	0	2,006,295
<b><u>CARVER</u></b>							
CITY	0	280,525	0	18,324	42,826	6,278	497,428
TOWN	0	660,682	0	20,946	33,160	3,280	3,810,055
TOTAL	0	941,207	0	39,270	75,986	9,558	4,307,483
<b><u>CASS</u></b>							
CITY	0	3,170	16,838	930,068	1,696,929	246,521	2,918,224
TOWN	0	247,474	563,734	6,315,978	4,189,393	223,415	12,515,183
TOTAL	0	250,644	580,572	7,246,046	5,886,322	469,936	15,433,407

**TABLE 31 PART B**  
**2003 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>CHIPPEWA</b>							
CITY	0	18,816	0	530	0	0	29,833
TOWN	0	1,559,068	0	2,949	135	0	4,047,999
TOTAL	0	1,577,884	0	3,479	135	0	4,077,832
<b>CHISAGO</b>							
CITY	310	115,097	4,321	51,595	34,932	0	674,932
TOWN	1,179	401,297	0	387,358	153,005	0	4,043,715
TOTAL	1,489	516,394	4,321	438,953	187,937	0	4,718,647
<b>CLAY</b>							
CITY	0	33,875	0	0	0	0	56,286
TOWN	0	1,594,781	2,022	28,398	4,011	0	4,496,637
TOTAL	0	1,628,656	2,022	28,398	4,011	0	4,552,923
<b>CLEARWATER</b>							
CITY	0	1,703	76	1,416	408	0	11,655
TOWN	0	194,909	80,545	221,302	13,839	0	1,571,057
TOTAL	0	196,612	80,621	222,718	14,247	0	1,582,712
<b>COOK</b>							
CITY	0	0	0	50,366	26,246	0	76,612
TOWN	0	698	87,916	2,279,097	2,106,096	58,201	4,563,652
TOTAL	0	698	87,916	2,329,463	2,132,342	58,201	4,640,264
<b>COTTONWOOD</b>							
CITY	0	15,674	0	1,200	1,776	0	34,107
TOWN	0	2,213,715	0	852	0	0	5,312,240
TOTAL	0	2,229,389	0	2,052	1,776	0	5,346,347
<b>CROW WING</b>							
CITY	0	29,485	214,549	3,806,154	3,650,633	271,237	8,046,200
TOWN	0	141,793	753,780	5,596,961	4,862,575	653,980	13,344,697
TOTAL	0	171,278	968,329	9,403,115	8,513,208	925,217	21,390,897
<b>DAKOTA</b>							
CITY	0	724,134	0	16,288	14,736	0	1,160,786
TOWN	0	941,791	0	8,604	2,424	0	4,193,332
TOTAL	0	1,665,925	0	24,892	17,160	0	5,354,118
<b>DODGE</b>							
CITY	0	11,902	0	0	0	0	37,981
TOWN	4,819	1,407,805	0	0	0	0	4,914,744
TOTAL	4,819	1,419,707	0	0	0	0	4,952,725
<b>DOUGLAS</b>							
CITY	0	15,411	489	57,755	29,887	0	148,574
TOWN	0	590,846	17,949	2,299,397	1,888,498	107,065	7,440,920
TOTAL	0	606,257	18,438	2,357,152	1,918,385	107,065	7,589,494
<b>FARIBAULT</b>							
CITY	0	19,558	0	0	0	0	60,333
TOWN	0	2,826,558	0	20,214	1,365	0	6,827,957
TOTAL	0	2,846,116	0	20,214	1,365	0	6,888,290

**TABLE 31 PART B**  
**2003 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>FILLMORE</u></b>							
CITY	0	58,323	27	12,607	512	0	249,106
TOWN	0	1,648,675	9,167	125,566	9,408	0	6,119,663
TOTAL	0	1,706,998	9,194	138,173	9,920	0	6,368,769
<b><u>FREEBORN</u></b>							
CITY	0	35,533	0	6	0	0	52,958
TOWN	0	2,056,338	0	3,554	0	0	6,279,611
TOTAL	0	2,091,871	0	3,560	0	0	6,332,569
<b><u>GOODHUE</u></b>							
CITY	0	102,875	1,420	26,577	16,248	0	282,665
TOWN	0	1,568,574	25,851	76,149	75,027	640	7,934,580
TOTAL	0	1,671,449	27,271	102,726	91,275	640	8,217,245
<b><u>GRANT</u></b>							
CITY	0	10,035	0	3,645	184	0	42,862
TOWN	49	917,612	0	185,266	30,895	0	2,940,635
TOTAL	49	927,647	0	188,911	31,079	0	2,983,497
<b><u>HENNEPIN</u></b>							
CITY	0	1,312,060	0	209,467	418,688	177,364	3,903,609
TOWN	0	65,849	0	0	0	0	253,590
TOTAL	0	1,377,909	0	209,467	418,688	177,364	4,157,199
<b><u>HOUSTON</u></b>							
CITY	0	8,062	0	27,953	20,562	778	82,592
TOWN	305	410,495	3,549	110,607	12,614	0	2,812,163
TOTAL	305	418,557	3,549	138,560	33,176	778	2,894,755
<b><u>HUBBARD</u></b>							
CITY	0	8,641	2,925	57,230	23,923	0	98,331
TOWN	0	312,487	560,339	3,348,860	1,959,312	79,319	7,149,283
TOTAL	0	321,128	563,264	3,406,090	1,983,235	79,319	7,247,614
<b><u>ISANTI</u></b>							
CITY	0	15,289	0	20	0	0	17,787
TOWN	0	545,165	19,408	259,778	107,511	0	4,504,804
TOTAL	0	560,454	19,408	259,798	107,511	0	4,522,591
<b><u>ITASCA</u></b>							
CITY	0	9,066	35,268	136,747	88,992	6,567	282,097
TOWN	0	52,728	1,149,602	3,457,007	1,219,265	14,010	6,572,714
TOTAL	0	61,794	1,184,870	3,593,754	1,308,257	20,577	6,854,811
<b><u>JACKSON</u></b>							
CITY	0	11,617	0	0	0	0	32,817
TOWN	0	2,546,847	0	41,475	1,840	0	6,393,116
TOTAL	0	2,558,464	0	41,475	1,840	0	6,425,933
<b><u>KANABEC</u></b>							
CITY	0	3,344	0	189	0	0	28,986
TOWN	0	263,833	64,206	585,023	71,940	0	2,642,082
TOTAL	0	267,177	64,206	585,212	71,940	0	2,671,068

**TABLE 31 PART B**  
**2003 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>KANDIYOHI</u></b>							
CITY	0	46,247	0	31,704	40,904	2,981	150,971
TOWN	34	1,783,135	10,928	1,112,018	721,740	11,454	7,166,431
TOTAL	34	1,829,382	10,928	1,143,722	762,644	14,435	7,317,402
<b><u>KITTSOON</u></b>							
CITY	0	4,670	0	1,185	0	0	20,407
TOWN	0	1,150,067	3,663	56,633	479	0	2,121,247
TOTAL	0	1,154,737	3,663	57,818	479	0	2,141,654
<b><u>KOOCHICHING</u></b>							
CITY	0	1,197	275	4,354	0	0	11,276
TOWN	0	92,753	550,842	464,075	107,182	181	1,646,838
TOTAL	0	93,950	551,117	468,429	107,182	181	1,658,114
<b><u>LAC QUI PARLE</u></b>							
CITY	0	5,410	0	600	0	0	9,988
TOWN	0	1,255,770	0	2,928	0	0	3,492,855
TOTAL	0	1,261,180	0	3,528	0	0	3,502,843
<b><u>LAKE</u></b>							
CITY	0	0	0	52,703	23,294	9,501	85,498
TOWN	0	1,245	195,094	1,712,596	601,236	61,858	2,583,298
TOTAL	0	1,245	195,094	1,765,299	624,530	71,359	2,668,796
<b><u>LAKE/WOODS</u></b>							
CITY	0	2,359	195	1,878	5	0	6,069
TOWN	0	78,937	116,257	499,072	81,997	893	1,040,248
TOTAL	0	81,296	116,452	500,950	82,002	893	1,046,317
<b><u>LE SUEUR</u></b>							
CITY	0	22,618	0	76,408	35,778	0	153,952
TOWN	0	994,473	0	466,575	186,315	1,431	5,494,590
TOTAL	0	1,017,091	0	542,983	222,093	1,431	5,648,542
<b><u>LINCOLN</u></b>							
CITY	0	5,238	0	1,539	0	0	28,763
TOWN	0	783,315	0	73,385	3,422	0	2,162,232
TOTAL	0	788,553	0	74,924	3,422	0	2,190,995
<b><u>LYON</u></b>							
CITY	0	41,996	0	344	0	0	62,616
TOWN	0	1,653,004	0	1,763	141	0	4,830,238
TOTAL	0	1,695,000	0	2,107	141	0	4,892,854
<b><u>MCLEOD</u></b>							
CITY	0	19,001	0	0	0	0	32,469
TOWN	0	1,064,737	0	12,396	2,942	0	4,849,891
TOTAL	0	1,083,738	0	12,396	2,942	0	4,882,360
<b><u>MAHNOMEN</u></b>							
CITY	0	1,345	0	0	0	0	4,100
TOWN	0	294,667	33,246	185,872	4,745	0	1,184,093
TOTAL	0	296,012	33,246	185,872	4,745	0	1,188,193

**TABLE 31 PART B**  
**2003 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	11,743	0	0	0	0	18,514
TOWN	0	1,634,504	18,814	56,584	271	0	3,489,585
TOTAL	0	1,646,247	18,814	56,584	271	0	3,508,099
<b><u>MARTIN</u></b>							
CITY	0	76,726	0	3,875	1,283	0	140,996
TOWN	0	3,447,851	0	10,792	0	0	7,852,953
TOTAL	0	3,524,577	0	14,667	1,283	0	7,993,949
<b><u>MEEKER</u></b>							
CITY	0	18,404	0	766	668	0	39,883
TOWN	0	1,324,664	0	654,656	247,786	4,403	5,488,880
TOTAL	0	1,343,068	0	655,422	248,454	4,403	5,528,763
<b><u>MILLE LACS</u></b>							
CITY	0	2,693	0	101,054	30,745	0	147,338
TOWN	0	196,090	27,722	1,065,277	446,185	0	3,118,121
TOTAL	0	198,783	27,722	1,166,331	476,930	0	3,265,459
<b><u>MORRISON</u></b>							
CITY	0	11,931	0	3,750	0	0	171,840
TOWN	0	512,940	68,953	1,360,864	492,788	1,811	6,526,058
TOTAL	0	524,871	68,953	1,364,614	492,788	1,811	6,697,898
<b><u>MOWER</u></b>							
CITY	0	25,575	0	2,539	1,427	0	85,150
TOWN	0	2,245,696	0	122	0	0	7,175,792
TOTAL	0	2,271,271	0	2,661	1,427	0	7,260,942
<b><u>MURRAY</u></b>							
CITY	0	10,871	0	3,121	76	0	35,660
TOWN	0	2,145,019	0	285,060	77,955	870	5,378,416
TOTAL	0	2,155,890	0	288,181	78,031	870	5,414,076
<b><u>NICOLLET</u></b>							
CITY	0	39,516	13	0	0	0	71,134
TOWN	55	1,289,864	6,668	20,094	5,316	0	5,404,554
TOTAL	55	1,329,380	6,681	20,094	5,316	0	5,475,688
<b><u>NOBLES</u></b>							
CITY	0	25,695	0	2,563	2,151	0	61,011
TOWN	0	2,611,241	0	1,129	0	0	6,051,311
TOTAL	0	2,636,936	0	3,692	2,151	0	6,112,322
<b><u>NORMAN</u></b>							
CITY	0	2,616	0	0	0	0	5,530
TOWN	0	1,329,560	1,694	362	0	0	2,807,884
TOTAL	0	1,332,176	1,694	362	0	0	2,813,414
<b><u>OLMSTED</u></b>							
CITY	0	141,045	0	5,791	9,203	453	216,045
TOWN	0	1,203,134	0	11,837	3,167	0	6,780,416
TOTAL	0	1,344,179	0	17,628	12,370	453	6,996,461

**TABLE 31 PART B**  
**2003 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>OTTER TAIL</u></b>							
CITY	0	30,560	1,435	148,479	71,029	0	343,864
TOWN	0	1,951,170	369,401	6,141,147	3,120,005	123,826	17,504,205
TOTAL	0	1,981,730	370,836	6,289,626	3,191,034	123,826	17,848,069
<b><u>PENNINGTON</u></b>							
CITY	0	1,510	0	760	243	0	3,302
TOWN	0	367,670	1,050	2,241	0	0	1,115,975
TOTAL	0	369,180	1,050	3,001	243	0	1,119,277
<b><u>PINE</u></b>							
CITY	0	41,480	4,347	76,679	9,155	0	388,844
TOWN	0	412,379	90,760	2,463,438	424,076	3,116	5,682,583
TOTAL	0	453,859	95,107	2,540,117	433,231	3,116	6,071,427
<b><u>PIPESTONE</u></b>							
CITY	0	11,176	0	948	0	0	61,364
TOWN	0	1,355,463	0	326	0	0	3,050,959
TOTAL	0	1,366,639	0	1,274	0	0	3,112,323
<b><u>POLK</u></b>							
CITY	0	42,561	0	69	0	0	61,981
TOWN	105	3,336,229	0	475,444	179,333	0	7,134,609
TOTAL	105	3,378,790	0	475,513	179,333	0	7,196,590
<b><u>POPE</u></b>							
CITY	0	7,426	0	51,776	13,912	0	77,882
TOWN	0	822,323	1,561	685,558	201,508	355	3,543,872
TOTAL	0	829,749	1,561	737,334	215,420	355	3,621,754
<b><u>RAMSEY</u></b>							
CITY	0	105,225	0	18,143	53,386	12,563	302,668
TOWN	0	38,046	0	4,560	8,803	806	52,215
TOTAL	0	143,271	0	22,703	62,189	13,369	354,883
<b><u>RED LAKE</u></b>							
CITY	0	4,762	0	0	0	0	17,605
TOWN	0	243,808	4,091	0	0	0	722,471
TOTAL	0	248,570	4,091	0	0	0	740,076
<b><u>REDWOOD</u></b>							
CITY	0	30,246	0	0	0	0	64,036
TOWN	0	2,982,871	0	511	0	0	7,125,969
TOTAL	0	3,013,117	0	511	0	0	7,190,005
<b><u>RENVILLE</u></b>							
CITY	0	85,324	0	0	0	0	118,014
TOWN	0	3,064,027	0	13,458	2,585	0	8,669,646
TOTAL	0	3,149,351	0	13,458	2,585	0	8,787,660
<b><u>RICE</u></b>							
CITY	0	55,957	0	0	0	0	114,942
TOWN	0	1,418,705	0	321,392	76,551	0	6,102,389
TOTAL	0	1,474,662	0	321,392	76,551	0	6,217,331

**TABLE 31 PART B**  
**2003 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	12,236	0	0	0	0	45,452
TOWN	0	2,121,500	0	0	0	0	4,448,497
TOTAL	0	2,133,736	0	0	0	0	4,493,949
<b>ROSEAU</b>							
CITY	0	1,553	0	720	0	0	7,072
TOWN	0	509,931	18,961	133,196	3,605	0	2,151,994
TOTAL	0	511,484	18,961	133,916	3,605	0	2,159,066
<b>ST. LOUIS</b>							
CITY	0	6,882	254,698	90,654	26,339	7,131	457,961
TOWN	0	53,309	1,559,991	5,732,822	2,712,530	140,839	11,047,653
TOTAL	0	60,191	1,814,689	5,823,476	2,738,869	147,970	11,505,614
<b>SCOTT</b>							
CITY	0	274,510	0	49,317	54,266	0	644,651
TOWN	0	689,914	0	30,778	21,669	0	4,161,414
TOTAL	0	964,424	0	80,095	75,935	0	4,806,065
<b>SHERBURNE</b>							
CITY	0	122,588	0	44,874	20,711	0	689,388
TOWN	427	342,984	0	363,490	125,224	48,785	4,527,897
TOTAL	427	465,572	0	408,364	145,935	48,785	5,217,285
<b>SIBLEY</b>							
CITY	0	19,339	0	0	0	0	38,907
TOWN	0	1,634,239	0	9,410	364	0	5,833,761
TOTAL	0	1,653,578	0	9,410	364	0	5,872,668
<b>STEARNS</b>							
CITY	0	164,764	0	88,806	46,553	0	842,345
TOWN	0	1,168,687	0	1,533,697	639,542	10,063	9,953,097
TOTAL	0	1,333,451	0	1,622,503	686,095	10,063	10,795,442
<b>STEELE</b>							
CITY	0	60,333	0	0	0	0	71,569
TOWN	2,138	1,086,164	0	49,497	6,602	0	4,474,163
TOTAL	2,138	1,146,497	0	49,497	6,602	0	4,545,732
<b>STEVENS</b>							
CITY	0	7,070	0	0	0	0	26,578
TOWN	0	1,114,436	0	12,453	552	0	2,876,377
TOTAL	0	1,121,506	0	12,453	552	0	2,902,955
<b>SWIFT</b>							
CITY	0	8,682	0	0	0	0	32,064
TOWN	0	1,581,353	0	4,617	0	0	3,916,564
TOTAL	0	1,590,035	0	4,617	0	0	3,948,628
<b>TODD</b>							
CITY	0	3,320	0	46,238	7,252	0	77,880
TOWN	0	419,253	67,487	1,235,059	300,169	0	4,937,117
TOTAL	0	422,573	67,487	1,281,297	307,421	0	5,014,997

**TABLE 31 PART B**  
**2003 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>TRAVERSE</u></b>							
CITY	0	4,064	0	0	0	0	15,325
TOWN	33	1,530,973	0	64,551	1,621	0	3,171,298
TOTAL	33	1,535,037	0	64,551	1,621	0	3,186,623
<b><u>WABASHA</u></b>							
CITY	0	33,139	424	49,996	36,611	0	176,675
TOWN	0	624,501	8,295	156,776	55,800	0	4,124,630
TOTAL	0	657,640	8,719	206,772	92,411	0	4,301,305
<b><u>WADENA</u></b>							
CITY	0	3,545	0	21,337	4,851	0	43,755
TOWN	0	177,344	151,728	282,122	17,464	0	1,659,088
TOTAL	0	180,889	151,728	303,459	22,315	0	1,702,843
<b><u>WASECA</u></b>							
CITY	0	9,167	0	0	0	0	14,233
TOWN	0	1,425,501	0	40,407	13,873	0	4,992,829
TOTAL	0	1,434,668	0	40,407	13,873	0	5,007,062
<b><u>WASHINGTON</u></b>							
CITY	0	1,228,608	24,550	140,055	196,475	32,041	3,401,840
TOWN	0	349,525	46,428	175,010	216,398	5,860	2,214,873
TOTAL	0	1,578,133	70,978	315,065	412,873	37,901	5,616,713
<b><u>WATONWAN</u></b>							
CITY	0	6,967	0	0	0	0	14,563
TOWN	0	1,311,222	0	16,606	2,063	0	3,850,256
TOTAL	0	1,318,189	0	16,606	2,063	0	3,864,819
<b><u>WILKIN</u></b>							
CITY	0	22,673	0	0	0	0	43,292
TOWN	0	2,105,599	140	0	0	0	4,003,105
TOTAL	0	2,128,272	140	0	0	0	4,046,397
<b><u>WINONA</u></b>							
CITY	0	40,124	0	9,258	5,811	0	132,362
TOWN	0	687,044	16,926	70,444	30,170	0	4,037,320
TOTAL	0	727,168	16,926	79,702	35,981	0	4,169,682
<b><u>WRIGHT</u></b>							
CITY	0	417,076	0	111,220	62,472	0	1,236,726
TOWN	0	1,016,856	0	1,431,947	1,078,252	19,544	9,341,978
TOTAL	0	1,433,932	0	1,543,167	1,140,724	19,544	10,578,704
<b><u>YELLOW MEDICINE</u></b>							
CITY	0	7,728	0	11	0	0	34,316
TOWN	0	1,755,263	0	991	0	0	4,552,753
TOTAL	0	1,762,991	0	1,002	0	0	4,587,069
<b><u>STATE TOTAL</u></b>							
CITY	3,381	6,791,308	584,548	7,016,761	7,102,371	794,372	32,382,177
TOWN	9,144	94,965,174	8,116,467	63,935,454	31,948,118	1,599,984	428,237,731
TOTAL	12,525	101,756,482	8,701,015	70,952,215	39,050,489	2,394,356	460,619,908

**TABLE 31 PART C**  
**2003 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	\$76-500K	OVER \$500K
				TO \$32K (0.45%)			
<b><u>AITKIN</u></b>							
CITY	597	252	0	1,717	444,917	72,281	0
TOWN	1,316	2,706	7	8,538	2,645,633	1,835,023	5,842
TOTAL	1,913	2,958	7	10,255	3,090,550	1,907,304	5,842
<b><u>ANOKA</u></b>							
CITY	1,113	84,343	245	34,488	64,777,478	81,569,118	351,071
TOWN	54	3,787	3	720	2,907,537	4,671,328	967
TOTAL	1,167	88,130	248	35,208	67,685,015	86,240,446	352,038
<b><u>BECKER</u></b>							
CITY	1,355	1,514	6	3,877	1,825,027	906,497	3,535
TOWN	1,513	3,560	6	4,395	3,419,868	2,601,182	6,765
TOTAL	2,868	5,074	12	8,272	5,244,895	3,507,679	10,300
<b><u>BELTRAMI</u></b>							
CITY	1,617	1,111	0	3,460	1,605,635	437,642	0
TOWN	1,962	3,777	4	5,954	3,781,413	2,223,414	2,180
TOTAL	3,579	4,888	4	9,414	5,387,048	2,661,056	2,180
<b><u>BENTON</u></b>							
CITY	646	4,400	0	3,384	3,709,651	2,242,411	0
TOWN	261	2,324	3	1,296	1,899,458	1,714,032	2,091
TOTAL	907	6,724	3	4,680	5,609,109	3,956,443	2,091
<b><u>BIG STONE</u></b>							
CITY	1,141	125	0	675	486,218	31,174	0
TOWN	148	88	0	360	130,101	35,226	293
TOTAL	1,289	213	0	1,035	616,319	66,400	293
<b><u>BLUE EARTH</u></b>							
CITY	1,857	7,462	6	6,480	6,731,691	4,134,463	20,227
TOWN	505	2,721	13	1,368	2,352,953	2,405,474	16,099
TOTAL	2,362	10,183	19	7,848	9,084,644	6,539,937	36,326
<b><u>BROWN</u></b>							
CITY	2,781	3,632	1	2,032	4,144,054	1,398,421	8
TOWN	377	597	0	144	616,758	341,415	0
TOTAL	3,158	4,229	1	2,176	4,760,812	1,739,836	8
<b><u>CARLTON</u></b>							
CITY	1,956	2,721	0	5,673	3,121,505	1,064,637	0
TOWN	1,125	3,398	1	5,431	3,134,709	1,975,043	1,033
TOTAL	3,081	6,119	1	11,104	6,256,214	3,039,680	1,033
<b><u>CARVER</u></b>							
CITY	466	18,027	642	4,824	14,406,930	28,059,550	1,189,732
TOWN	54	2,290	46	288	1,810,569	3,620,356	62,885
TOTAL	520	20,317	688	5,112	16,217,499	31,679,906	1,252,617
<b><u>CASS</u></b>							
CITY	848	1,132	96	2,822	1,289,454	1,613,816	204,927
TOWN	1,688	4,536	142	8,979	4,360,911	4,104,165	87,706
TOTAL	2,536	5,668	238	11,801	5,650,365	5,717,981	292,633

**TABLE 31 PART C**  
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**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	1,815	765	17	1,626	1,404,392	238,159	0
TOWN	362	310	1	884	405,908	122,277	0
TOTAL	2,177	1,075	18	2,510	1,810,300	360,436	0
<b><u>CHISAGO</u></b>							
CITY	326	6,880	5	4,896	5,405,985	5,421,879	5,034
TOWN	122	5,627	25	2,088	4,357,684	6,369,289	31,757
TOTAL	448	12,507	30	6,984	9,763,669	11,791,168	36,791
<b><u>CLAY</u></b>							
CITY	3,317	7,170	2	7,915	7,247,538	2,691,664	2,877
TOWN	512	1,633	1	1,080	1,495,121	873,794	608
TOTAL	3,829	8,803	3	8,995	8,742,659	3,565,458	3,485
<b><u>CLEARWATER</u></b>							
CITY	592	84	0	1,080	286,116	28,080	0
TOWN	573	395	0	671	547,434	109,695	0
TOTAL	1,165	479	0	1,751	833,550	137,775	0
<b><u>COOK</u></b>							
CITY	48	385	2	288	322,641	211,464	796
TOWN	151	1,073	31	792	909,806	1,238,965	15,470
TOTAL	199	1,458	33	1,080	1,232,447	1,450,429	16,266
<b><u>COTTONWOOD</u></b>							
CITY	2,092	651	0	1,510	1,304,790	197,027	0
TOWN	355	101	0	112	219,634	26,248	0
TOTAL	2,447	752	0	1,622	1,524,424	223,275	0
<b><u>CROW WING</u></b>							
CITY	2,598	6,812	99	11,594	6,646,238	5,629,074	168,731
TOWN	1,295	6,689	147	7,687	5,875,602	6,337,577	270,287
TOTAL	3,893	13,501	246	19,281	12,521,840	11,966,651	439,018
<b><u>DAKOTA</u></b>							
CITY	2,360	100,077	1,020	33,192	78,082,666	129,365,530	1,580,244
TOWN	35	3,620	29	1,224	2,783,689	5,472,408	54,359
TOTAL	2,395	103,697	1,049	34,416	80,866,355	134,837,938	1,634,603
<b><u>DODGE</u></b>							
CITY	826	2,471	0	1,942	2,344,686	1,192,140	0
TOWN	210	1,246	0	648	1,071,867	1,016,376	0
TOTAL	1,036	3,717	0	2,590	3,416,553	2,208,516	0
<b><u>DOUGLAS</u></b>							
CITY	1,158	2,370	2	5,040	2,408,536	1,142,282	1,632
TOWN	511	5,161	62	4,320	4,225,348	5,211,423	93,810
TOTAL	1,669	7,531	64	9,360	6,633,884	6,353,705	95,442
<b><u>FARIBAUT</u></b>							
CITY	2,905	761	0	3,056	1,692,424	244,379	0
TOWN	542	256	0	432	446,856	73,905	0
TOTAL	3,447	1,017	0	3,488	2,139,280	318,284	0

**TABLE 31 PART C**  
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**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	1,920	2,046	0	3,655	2,531,995	684,896	0
TOWN	640	639	0	385	800,083	303,420	0
TOTAL	2,560	2,685	0	4,040	3,332,078	988,316	0
<b><u>FREEBORN</u></b>							
CITY	4,242	3,213	3	4,543	4,554,732	1,353,729	4,597
TOWN	747	1,200	5	648	1,302,619	632,604	7,914
TOTAL	4,989	4,413	8	5,191	5,857,351	1,986,333	12,511
<b><u>GOODHUE</u></b>							
CITY	1,122	7,635	5	5,112	6,477,007	4,938,625	5,729
TOWN	238	2,692	23	803	2,186,388	2,773,224	38,026
TOTAL	1,360	10,327	28	5,915	8,663,395	7,711,849	43,755
<b><u>GRANT</u></b>							
CITY	946	212	0	1,361	535,589	50,843	0
TOWN	237	252	0	144	302,968	160,715	0
TOTAL	1,183	464	0	1,505	838,557	211,558	0
<b><u>HENNEPIN</u></b>							
CITY	13,848	283,574	11,576	175,701	232,108,157	374,859,544	38,363,682
TOWN	2	729	18	72	569,498	1,307,897	22,262
TOTAL	13,850	284,303	11,594	175,773	232,677,655	376,167,441	38,385,944
<b><u>HOUSTON</u></b>							
CITY	1,475	2,165	1	3,235	2,451,446	1,042,813	300
TOWN	427	1,179	0	1,296	1,108,493	721,229	0
TOTAL	1,902	3,344	1	4,531	3,559,939	1,764,042	300
<b><u>HUBBARD</u></b>							
CITY	625	500	0	2,208	665,325	205,269	0
TOWN	1,170	3,377	30	3,926	3,125,703	2,868,819	59,160
TOTAL	1,795	3,877	30	6,134	3,791,028	3,074,088	59,160
<b><u>ISANTI</u></b>							
CITY	283	2,607	2	2,808	2,134,160	1,450,683	6,379
TOWN	330	5,258	4	4,901	4,175,351	4,285,645	2,879
TOTAL	613	7,865	6	7,709	6,309,511	5,736,328	9,258
<b><u>ITASCA</u></b>							
CITY	2,767	2,719	17	9,751	3,367,731	1,512,363	12,302
TOWN	2,337	6,003	44	11,588	5,732,968	4,203,337	36,589
TOTAL	5,104	8,722	61	21,339	9,100,699	5,715,700	48,891
<b><u>JACKSON</u></b>							
CITY	1,668	446	0	2,289	1,017,811	116,929	0
TOWN	410	220	0	0	361,448	67,367	0
TOTAL	2,078	666	0	2,289	1,379,259	184,296	0
<b><u>KANABEC</u></b>							
CITY	395	512	0	1,296	597,834	229,579	0
TOWN	872	1,897	0	3,796	1,869,515	1,041,560	0
TOTAL	1,267	2,409	0	5,092	2,467,349	1,271,139	0

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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	3,089	3,509	6	5,040	4,392,840	1,355,958	6,575
TOWN	745	3,571	32	1,296	3,109,934	3,012,853	65,501
TOTAL	3,834	7,080	38	6,336	7,502,774	4,368,811	72,076
<b><u>KITTSOON</u></b>							
CITY	917	78	0	648	334,311	14,195	0
TOWN	212	11	0	0	82,766	1,411	0
TOTAL	1,129	89	0	648	417,077	15,606	0
<b><u>KOOCHICHING</u></b>							
CITY	1,915	592	0	2,874	1,253,529	147,257	0
TOWN	962	779	0	2,624	1,043,492	369,845	0
TOTAL	2,877	1,371	0	5,498	2,297,021	517,102	0
<b><u>LAC QUI PARLE</u></b>							
CITY	1,208	202	17	1,753	542,357	32,437	0
TOWN	388	125	1	57	246,012	53,019	0
TOTAL	1,596	327	18	1,810	788,369	85,456	0
<b><u>LAKE</u></b>							
CITY	1,281	672	0	3,740	1,176,622	206,606	0
TOWN	472	1,475	25	2,088	1,373,055	1,078,993	13,376
TOTAL	1,753	2,147	25	5,828	2,549,677	1,285,599	13,376
<b><u>LAKEWOODS</u></b>							
CITY	345	51	0	288	164,557	9,717	0
TOWN	450	431	0	696	526,234	203,080	0
TOTAL	795	482	0	984	690,791	212,797	0
<b><u>LE SUEUR</u></b>							
CITY	1,036	3,561	1	3,744	3,295,401	1,844,597	1,234
TOWN	191	2,522	11	1,296	2,019,895	2,431,098	18,167
TOTAL	1,227	6,083	12	5,040	5,315,296	4,275,695	19,401
<b><u>LINCOLN</u></b>							
CITY	1,079	131	0	1,403	492,333	34,166	0
TOWN	278	88	0	150	173,573	32,052	0
TOTAL	1,357	219	0	1,553	665,906	66,218	0
<b><u>LYON</u></b>							
CITY	2,141	2,896	1	3,344	3,189,016	1,417,280	368
TOWN	357	615	0	571	650,939	366,452	0
TOTAL	2,498	3,511	1	3,915	3,839,955	1,783,732	368
<b><u>MCLEOD</u></b>							
CITY	1,286	5,989	2	3,360	5,307,604	2,807,217	2,875
TOWN	196	1,844	4	792	1,500,292	1,479,059	2,966
TOTAL	1,482	7,833	6	4,152	6,807,896	4,286,276	5,841
<b><u>MAHNOMEN</u></b>							
CITY	422	102	0	288	258,193	18,463	0
TOWN	295	161	0	144	251,258	52,499	0
TOTAL	717	263	0	432	509,451	70,962	0

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	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	1,379	145	0	835	622,123	23,420	0
TOWN	564	72	0	123	265,068	17,127	0
TOTAL	1,943	217	0	958	887,191	40,547	0
<b><u>MARTIN</u></b>							
CITY	3,531	1,707	0	2,512	2,776,083	754,874	0
TOWN	520	306	0	124	478,863	165,177	0
TOTAL	4,051	2,013	0	2,636	3,254,946	920,051	0
<b><u>MEEKER</u></b>							
CITY	1,203	1,892	0	1,800	2,092,608	688,434	0
TOWN	431	2,268	1	1,213	1,953,649	1,764,278	916
TOTAL	1,634	4,160	1	3,013	4,046,257	2,452,712	916
<b><u>MILLE LACS</u></b>							
CITY	696	1,774	0	2,160	1,722,465	746,781	0
TOWN	652	3,010	0	3,168	2,622,027	1,899,304	0
TOTAL	1,348	4,784	0	5,328	4,344,492	2,646,085	0
<b><u>MORRISON</u></b>							
CITY	1,674	2,126	0	6,070	2,478,118	700,123	0
TOWN	891	2,829	3	4,104	2,556,836	1,931,494	3,637
TOTAL	2,565	4,955	3	10,174	5,034,954	2,631,617	3,637
<b><u>MOWER</u></b>							
CITY	5,650	3,807	2	6,850	5,890,610	1,577,820	1,253
TOWN	606	1,119	0	1,224	1,157,050	520,622	0
TOTAL	6,256	4,926	2	8,074	7,047,660	2,098,442	1,253
<b><u>MURRAY</u></b>							
CITY	1,425	268	0	1,941	734,052	73,079	0
TOWN	387	283	0	288	366,220	189,880	0
TOTAL	1,812	551	0	2,229	1,100,272	262,959	0
<b><u>NICOLLET</u></b>							
CITY	513	5,543	2	4,320	4,500,889	3,853,051	3,311
TOWN	191	956	0	792	825,647	794,703	0
TOTAL	704	6,499	2	5,112	5,326,536	4,647,754	3,311
<b><u>NOBLES</u></b>							
CITY	2,936	1,337	0	1,886	2,316,305	502,097	2,890
TOWN	583	173	0	91	386,339	63,630	0
TOTAL	3,519	1,510	0	1,977	2,702,644	565,727	2,890
<b><u>NORMAN</u></b>							
CITY	1,207	147	0	1,031	526,252	29,666	0
TOWN	382	58	0	31	183,359	12,690	0
TOTAL	1,589	205	0	1,062	709,611	42,356	0
<b><u>OLMSTED</u></b>							
CITY	3,262	27,835	100	11,150	23,001,463	20,698,789	137,815
TOWN	402	4,997	148	864	4,109,478	6,421,639	234,011
TOTAL	3,664	32,832	248	12,014	27,110,941	27,120,428	371,826

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**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	UP TO \$76K	\$76-500K	OVER \$500K
				(0.45%)	(1.00%)	(1.00%)	(1.25%)
<b><u>OTTER TAIL</u></b>							
CITY	3,698	3,268	1	6,548	4,371,891	1,385,677	1,015
TOWN	1,880	5,944	25	7,113	5,416,817	4,859,107	28,844
TOTAL	5,578	9,212	26	13,661	9,788,708	6,244,784	29,859
<b><u>PENNINGTON</u></b>							
CITY	1,674	666	0	3,432	1,267,700	204,939	0
TOWN	507	406	0	720	520,185	146,072	0
TOTAL	2,181	1,072	0	4,152	1,787,885	351,011	0
<b><u>PINE</u></b>							
CITY	1,001	1,320	0	2,548	1,496,936	570,006	0
TOWN	1,320	2,877	3	4,613	2,789,131	1,831,487	1,962
TOTAL	2,321	4,197	3	7,161	4,286,067	2,401,493	1,962
<b><u>PIPESTONE</u></b>							
CITY	1,845	391	0	1,692	1,015,966	111,336	0
TOWN	224	93	0	72	160,518	35,190	0
TOTAL	2,069	484	0	1,764	1,176,484	146,526	0
<b><u>POLK</u></b>							
CITY	3,302	2,102	0	7,572	3,000,015	664,707	0
TOWN	1,062	765	0	994	1,037,102	420,690	0
TOTAL	4,364	2,867	0	8,566	4,037,117	1,085,397	0
<b><u>POPE</u></b>							
CITY	1,033	615	0	2,120	972,794	221,140	0
TOWN	430	811	8	504	821,802	556,566	9,618
TOTAL	1,463	1,426	8	2,624	1,794,596	777,706	9,618
<b><u>RAMSEY</u></b>							
CITY	7,631	113,353	1,436	76,032	91,707,712	106,534,689	3,040,052
TOWN	27	3,957	50	1,224	3,049,103	5,172,677	125,365
TOTAL	7,658	117,310	1,486	77,256	94,756,815	111,707,366	3,165,417
<b><u>RED LAKE</u></b>							
CITY	650	74	0	226	290,661	10,930	0
TOWN	231	22	0	0	101,410	3,151	0
TOTAL	881	96	0	226	392,071	14,081	0
<b><u>REDWOOD</u></b>							
CITY	2,457	1,089	0	2,895	1,757,910	385,087	1
TOWN	454	194	0	144	338,317	79,628	0
TOTAL	2,911	1,283	0	3,039	2,096,227	464,715	1
<b><u>RENVILLE</u></b>							
CITY	2,643	753	0	2,888	1,700,667	169,713	0
TOWN	506	271	0	504	451,621	108,282	0
TOTAL	3,149	1,024	0	3,392	2,152,288	277,995	0
<b><u>RICE</u></b>							
CITY	744	9,279	12	9,936	7,477,548	7,070,865	11,551
TOWN	242	3,819	18	1,656	3,038,670	4,492,229	35,939
TOTAL	986	13,098	30	11,592	10,516,218	11,563,094	47,490

**TABLE 31 PART C**  
**2003 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>ROCK</u></b>							
CITY	1,310	732	0	1,045	1,176,561	202,396	0
TOWN	276	148	0	144	235,843	58,621	0
TOTAL	1,586	880	0	1,189	1,412,404	261,017	0
<b><u>ROSEAU</u></b>							
CITY	1,002	546	0	886	894,250	131,950	0
TOWN	1,138	876	0	432	1,195,577	240,707	0
TOTAL	2,140	1,422	0	1,318	2,089,827	372,657	0
<b><u>ST. LOUIS</u></b>							
CITY	20,787	21,661	48	44,054	26,832,618	11,626,652	48,935
TOWN	5,190	12,189	79	12,922	11,932,043	8,730,277	74,184
TOTAL	25,977	33,850	127	56,976	38,764,661	20,356,929	123,119
<b><u>SCOTT</u></b>							
CITY	685	24,523	244	5,112	19,082,743	31,039,247	336,568
TOWN	97	5,051	230	432	4,075,484	10,152,736	451,749
TOTAL	782	29,574	474	5,544	23,158,227	41,191,983	788,317
<b><u>SHERBURNE</u></b>							
CITY	287	9,815	10	2,520	7,601,280	8,222,892	3,683
TOWN	181	8,866	17	1,872	6,844,972	9,272,317	14,932
TOTAL	468	18,681	27	4,392	14,446,252	17,495,209	18,615
<b><u>SIBLEY</u></b>							
CITY	1,446	1,231	0	2,142	1,678,472	368,026	0
TOWN	269	828	0	288	775,467	507,739	0
TOTAL	1,715	2,059	0	2,430	2,453,939	875,765	0
<b><u>STEARNS</u></b>							
CITY	3,853	21,253	9	14,177	18,282,201	12,356,261	11,398
TOWN	759	7,739	25	2,232	6,280,499	6,764,403	31,536
TOTAL	4,612	28,992	34	16,409	24,562,700	19,120,664	42,934
<b><u>STEELE</u></b>							
CITY	888	7,221	2	4,667	6,028,485	3,996,952	136
TOWN	155	1,302	1	864	1,075,000	955,777	811
TOTAL	1,043	8,523	3	5,531	7,103,485	4,952,729	947
<b><u>STEVENS</u></b>							
CITY	1,060	615	0	1,934	952,811	229,111	0
TOWN	222	283	0	216	314,070	137,310	0
TOTAL	1,282	898	0	2,150	1,266,881	366,421	0
<b><u>SWIFT</u></b>							
CITY	1,624	460	0	1,539	1,021,226	132,690	51
TOWN	365	149	0	360	274,391	42,641	0
TOTAL	1,989	609	0	1,899	1,295,617	175,331	51
<b><u>TODD</u></b>							
CITY	1,851	734	0	3,723	1,355,337	207,216	0
TOWN	1,063	1,631	3	3,751	1,732,136	872,254	4,249
TOTAL	2,914	2,365	3	7,474	3,087,473	1,079,470	4,249

**TABLE 31 PART C**  
**2003 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	755	84	0	1,427	277,689	25,225	0
TOWN	135	29	0	320	77,234	6,813	0
TOTAL	890	113	0	1,747	354,923	32,038	0
<b><u>WABASHA</u></b>							
CITY	990	2,950	6	3,672	2,807,638	1,354,008	5,364
TOWN	343	1,463	0	144	1,291,866	1,071,635	0
TOTAL	1,333	4,413	6	3,816	4,099,504	2,425,643	5,364
<b><u>WADENA</u></b>							
CITY	1,452	717	0	5,556	1,181,243	201,752	0
TOWN	533	653	0	2,895	743,429	271,064	0
TOTAL	1,985	1,370	0	8,451	1,924,672	472,816	0
<b><u>WASECA</u></b>							
CITY	1,204	2,354	0	2,505	2,487,130	775,358	0
TOWN	208	1,079	0	185	922,389	797,441	0
TOTAL	1,412	3,433	0	2,690	3,409,519	1,572,799	0
<b><u>WASHINGTON</u></b>							
CITY	565	57,238	1,234	17,928	44,691,114	78,416,299	2,485,086
TOWN	29	4,444	415	864	3,706,538	10,951,954	736,963
TOTAL	594	61,682	1,649	18,792	48,397,652	89,368,253	3,222,049
<b><u>WATONWAN</u></b>							
CITY	1,973	511	0	1,907	1,262,928	135,851	0
TOWN	378	158	0	216	293,245	70,556	0
TOTAL	2,351	669	0	2,123	1,556,173	206,407	0
<b><u>WILKIN</u></b>							
CITY	909	389	0	1,132	690,200	140,614	0
TOWN	216	133	0	72	203,220	44,015	0
TOTAL	1,125	522	0	1,204	893,420	184,629	0
<b><u>WINONA</u></b>							
CITY	1,865	7,751	3	7,339	6,999,198	4,359,312	3,422
TOWN	310	2,150	11	1,152	1,812,211	1,781,887	20,012
TOTAL	2,175	9,901	14	8,491	8,811,409	6,141,199	23,434
<b><u>WRIGHT</u></b>							
CITY	598	18,386	20	6,768	14,324,914	17,155,787	43,226
TOWN	255	7,566	27	2,448	5,899,001	8,786,825	31,417
TOTAL	853	25,952	47	9,216	20,223,915	25,942,612	74,643
<b><u>YELLOW MEDICINE</u></b>							
CITY	1,626	436	0	2,105	960,065	121,635	0
TOWN	372	217	0	58	334,866	87,354	0
TOTAL	1,998	653	0	2,163	1,294,931	208,989	0
<b><u>STATEWIDE TOTAL</u></b>							
CITY	173,308	935,655	16,903	668,594	808,845,993	980,401,311	48,068,612
TOWN	50,613	183,147	1,782	156,117	164,560,036	172,914,742	2,725,137
TOTAL	223,921	1,118,802	18,685	824,711	973,406,029	1,153,316,053	50,793,749

**TABLE 31 PART D**  
**2003 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)	MOBILE HOME PARK LAND (1.25%)
	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 (1.25%)		
<b><u>AITKIN</u></b>							
CITY	89,481	6,659	0	0	88,293	0	1,045
TOWN	140,119	33,758	0	119	20,007	0	3,727
TOTAL	229,600	40,417	0	119	108,300	0	4,772
<b><u>ANOKA</u></b>							
CITY	2,663,626	2,676,433	43,430	2,750,801	10,410,548	9,625	1,276,790
TOWN	130,528	150,389	0	190,145	0	0	20,168
TOTAL	2,794,154	2,826,822	43,430	2,940,946	10,410,548	9,625	1,296,958
<b><u>BECKER</u></b>							
CITY	224,753	70,512	0	103,710	310,861	3,229	16,414
TOWN	282,197	107,135	859	114,889	10,740	353	8,725
TOTAL	506,950	177,647	859	218,599	321,601	3,582	25,139
<b><u>BERTRAM</u></b>							
CITY	250,992	29,192	0	131,117	372,109	1,304	27,115
TOWN	293,054	112,016	0	166,722	39,700	0	25,318
TOTAL	544,046	141,208	0	297,839	411,809	1,304	52,433
<b><u>BENTON</u></b>							
CITY	211,220	72,191	0	142,504	1,538,840	0	58,533
TOWN	190,228	68,021	0	96,677	2,622	0	13,740
TOTAL	401,448	140,212	0	239,181	1,541,462	0	72,273
<b><u>BIG STONE</u></b>							
CITY	57,465	418	0	5,433	19,729	141	1,811
TOWN	38,326	2,832	0	104	0	254	0
TOTAL	95,791	3,250	0	5,537	19,729	395	1,811
<b><u>BLUE EARTH</u></b>							
CITY	506,194	158,011	0	521,754	1,798,468	2,395	81,527
TOWN	270,383	115,685	8,012	81,452	12,198	0	5,822
TOTAL	776,577	273,696	8,012	603,206	1,810,666	2,395	87,349
<b><u>BROWN</u></b>							
CITY	168,892	14,113	0	125,737	247,184	5,562	13,939
TOWN	66,540	5,297	0	23,474	0	194	884
TOTAL	235,432	19,410	0	149,211	247,184	5,756	14,823
<b><u>CARLTON</u></b>							
CITY	202,426	30,498	0	90,083	250,856	0	18,379
TOWN	185,010	70,098	0	58,084	10,565	0	769
TOTAL	387,436	100,596	0	148,167	261,421	0	19,148
<b><u>CARVER</u></b>							
CITY	644,944	884,756	79,661	1,125,817	1,532,910	0	136,600
TOWN	162,922	176,689	803	114,971	0	0	1,111
TOTAL	807,866	1,061,445	80,464	1,240,788	1,532,910	0	137,711
<b><u>CASS</u></b>							
CITY	185,868	101,184	7,517	17,271	137,352	1,139	4,347
TOWN	405,705	137,514	15,950	13,789	19,496	3,770	6,671
TOTAL	591,573	238,698	23,467	31,060	156,848	4,909	11,018

**TABLE 31 PART D**  
**2003 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)	MOBILE HOME PARK LAND (1.25%)
	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 (1.25%)		
<b>CHIPPEWA</b>							
CITY	128,673	7,642	0	30,419	132,383	1,446	5,358
TOWN	63,840	3,041	0	8,509	0	0	868
TOTAL	192,513	10,683	0	38,928	132,383	1,446	6,226
<b>CHISAGO</b>							
CITY	278,329	191,550	0	406,349	517,601	3,790	83,895
TOWN	245,810	206,365	0	370,318	3,464	53	27,249
TOTAL	524,139	397,915	0	776,667	521,065	3,843	111,144
<b>CLAY</b>							
CITY	360,709	58,851	0	131,344	1,055,481	1,511	32,640
TOWN	90,035	18,903	0	33,270	0	0	563
TOTAL	450,744	77,754	0	164,614	1,055,481	1,511	33,203
<b>CLEARWATER</b>							
CITY	36,818	762	0	9,810	39,073	225	1,004
TOWN	60,383	4,816	0	1,478	1,684	0	94
TOTAL	97,201	5,578	0	11,288	40,757	225	1,098
<b>COOK</b>							
CITY	28,881	8,728	0	19,615	34,578	1,559	903
TOWN	53,981	43,270	0	11,183	10,900	0	1,884
TOTAL	82,862	51,998	0	30,798	45,478	1,559	2,787
<b>COTTONWOOD</b>							
CITY	117,664	9,477	0	40,141	71,675	123	56
TOWN	71,085	3,168	0	16,579	17,524	0	0
TOTAL	188,749	12,645	0	56,720	89,199	123	56
<b>CROW WING</b>							
CITY	833,151	361,596	14,006	519,464	721,145	2,156	58,902
TOWN	511,129	305,007	3,125	194,413	47,395	0	6,869
TOTAL	1,344,280	666,603	17,131	713,877	768,540	2,156	65,771
<b>DAKOTA</b>							
CITY	3,715,361	4,332,520	148,437	2,943,802	18,838,743	8,839	1,188,510
TOWN	206,607	269,014	2,910	184,901	35,439	0	0
TOTAL	3,921,968	4,601,534	151,347	3,128,703	18,874,182	8,839	1,188,510
<b>DODGE</b>							
CITY	103,025	33,637	0	73,404	136,358	50	14,251
TOWN	90,532	19,139	0	57,256	1,793	0	0
TOTAL	193,557	52,776	0	130,660	138,151	50	14,251
<b>DOUGLAS</b>							
CITY	302,957	55,402	0	212,213	685,389	2,374	41,838
TOWN	289,559	152,116	0	222,855	42,964	168	21,029
TOTAL	592,516	207,518	0	435,068	728,353	2,542	62,867
<b>FARIBAULT</b>							
CITY	122,030	5,038	0	37,375	71,894	413	1,370
TOWN	95,694	3,238	0	20,315	0	0	0
TOTAL	217,724	8,276	0	57,690	71,894	413	1,370

**TABLE 31 PART D**  
**2003 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)	MOBILE HOME PARK LAND (1.25%)
	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 (1.25%)		
<b><u>FILLMORE</u></b>							
CITY	234,705	30,294	0	54,432	202,966	1,645	7,910
TOWN	204,013	23,481	0	28,649	0	15	0
TOTAL	438,718	53,775	0	83,081	202,966	1,660	7,910
<b><u>FREEBORN</u></b>							
CITY	250,005	18,264	0	107,532	285,690	1,674	9,893
TOWN	115,592	14,330	620	23,202	2,337	80	9
TOTAL	365,597	32,594	620	130,734	288,027	1,754	9,902
<b><u>GOODHUE</u></b>							
CITY	386,966	179,963	0	518,334	729,508	5,535	73,351
TOWN	224,640	123,176	0	72,540	7,554	1,917	5,404
TOTAL	611,606	303,139	0	590,874	737,062	7,452	78,755
<b><u>GRANT</u></b>							
CITY	47,434	2,103	0	13,069	36,762	289	505
TOWN	54,771	6,251	0	2,197	0	0	203
TOTAL	102,205	8,354	0	15,266	36,762	289	708
<b><u>HENNEPIN</u></b>							
CITY	14,054,313	16,068,275	4,181,917	17,551,312	91,163,731	517,331	210,923
TOWN	20,236	30,913	650	31,659	0	0	0
TOTAL	14,074,549	16,099,188	4,182,567	17,582,971	91,163,731	517,331	210,923
<b><u>HOUSTON</u></b>							
CITY	148,272	24,446	0	95,518	175,951	1,036	18,374
TOWN	129,540	25,240	144	27,996	0	248	465
TOTAL	277,812	49,686	144	123,514	175,951	1,284	18,839
<b><u>HUBBARD</u></b>							
CITY	118,236	11,405	0	50,067	127,469	3,032	1,259
TOWN	275,664	126,404	0	148,123	15,859	0	9,621
TOTAL	393,900	137,809	0	198,190	143,328	3,032	10,880
<b><u>ISANTI</u></b>							
CITY	186,638	72,962	0	106,905	375,462	1,490	16,406
TOWN	292,942	157,424	728	73,892	1,231	0	5,208
TOTAL	479,580	230,386	728	180,797	376,693	1,490	21,614
<b><u>ITASCA</u></b>							
CITY	337,286	69,689	521	95,278	398,329	9,736	18,748
TOWN	323,372	128,583	0	65,998	699	0	7,916
TOTAL	660,658	198,272	521	161,276	399,028	9,736	26,664
<b><u>JACKSON</u></b>							
CITY	82,922	3,530	0	8,681	62,896	0	0
TOWN	99,005	4,088	0	7,012	1,271	0	0
TOTAL	181,927	7,618	0	15,693	64,167	0	0
<b><u>KANABEC</u></b>							
CITY	100,395	14,059	0	50,391	132,487	1,647	21,759
TOWN	258,928	65,235	1,228	59,012	0	0	4,465
TOTAL	359,323	79,294	1,228	109,403	132,487	1,647	26,224

**TABLE 31 PART D**  
**2003 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)	MOBILE HOME PARK LAND (1.25%)
	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 (1.25%)		
<b><u>KANDIYOHI</u></b>							
CITY	317,348	38,603	0	174,294	641,722	431	15,502
TOWN	271,816	99,816	636	142,804	4,648	0	5,537
TOTAL	589,164	138,419	636	317,098	646,370	431	21,039
<b><u>KITTSOON</u></b>							
CITY	37,697	1,982	0	4,150	40,000	167	646
TOWN	26,546	153	0	1,949	0	0	0
TOTAL	64,243	2,135	0	6,099	40,000	167	646
<b><u>KOOCHICHING</u></b>							
CITY	119,697	5,862	0	42,559	65,350	413	5,229
TOWN	61,794	20,922	0	8,540	0	0	0
TOTAL	181,491	26,784	0	51,099	65,350	413	5,229
<b><u>LAC QUI PARLE</u></b>							
CITY	38,986	217	0	6,541	28,264	0	215
TOWN	51,166	1,952	0	5,027	0	0	0
TOTAL	90,152	2,169	0	11,568	28,264	0	215
<b><u>LAKE</u></b>							
CITY	115,794	3,843	0	40,755	66,064	2,635	0
TOWN	209,668	126,840	0	24,239	1,944	0	0
TOTAL	325,462	130,683	0	64,994	68,008	2,635	0
<b><u>LAKE/WOODS</u></b>							
CITY	17,366	625	0	7,099	8,490	0	250
TOWN	29,738	5,032	0	2,709	6,046	0	5,134
TOTAL	47,104	5,657	0	9,808	14,536	0	5,384
<b><u>LE SUEUR</u></b>							
CITY	250,259	66,170	0	96,311	244,842	821	9,043
TOWN	202,154	102,143	0	70,387	7,281	0	875
TOTAL	452,413	168,313	0	166,698	252,123	821	9,918
<b><u>LINCOLN</u></b>							
CITY	43,848	1,220	0	2,851	21,566	119	0
TOWN	36,390	365	0	202	0	0	0
TOTAL	80,238	1,585	0	3,053	21,566	119	0
<b><u>LYON</u></b>							
CITY	234,128	29,059	0	123,372	589,006	1,266	11,004
TOWN	91,981	7,377	0	21,338	3,899	0	0
TOTAL	326,109	36,436	0	144,710	592,905	1,266	11,004
<b><u>MCLEOD</u></b>							
CITY	264,704	68,672	0	90,366	743,840	0	25,855
TOWN	125,058	32,363	0	32,508	1,286	0	438
TOTAL	389,762	101,035	0	122,874	745,126	0	26,293
<b><u>MAHNOMEN</u></b>							
CITY	23,092	521	0	3,162	24,374	570	525
TOWN	34,612	1,048	0	6,183	903	0	0
TOTAL	57,704	1,569	0	9,345	25,277	570	525

**TABLE 31 PART D**  
**2003 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)	MOBILE HOME PARK LAND (1.25%)
	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 (1.25%)		
<b><u>MARSHALL</u></b>							
CITY	38,672	604	0	6,233	40,512	692	2,091
TOWN	35,243	677	0	4,604	0	0	326
TOTAL	73,915	1,281	0	10,837	40,512	692	2,417
<b><u>MARTIN</u></b>							
CITY	212,291	17,967	0	25,919	209,916	1,030	4,035
TOWN	122,852	10,860	0	27,606	0	0	283
TOTAL	335,143	28,827	0	53,525	209,916	1,030	4,318
<b><u>MEEKER</u></b>							
CITY	174,727	26,024	0	80,429	133,602	1,069	11,123
TOWN	243,117	106,860	545	69,302	0	0	918
TOTAL	417,844	132,884	545	149,731	133,602	1,069	12,041
<b><u>MILLE LACS</u></b>							
CITY	176,281	58,153	0	106,553	341,914	423	11,746
TOWN	304,111	129,678	0	199,538	0	0	7,168
TOTAL	480,392	187,831	0	306,091	341,914	423	18,914
<b><u>MORRISON</u></b>							
CITY	170,574	12,661	0	107,220	366,295	0	11,765
TOWN	179,723	48,084	0	67,971	1,413	1,875	0
TOTAL	350,297	60,745	0	175,191	367,708	1,875	11,765
<b><u>MOWER</u></b>							
CITY	253,843	30,291	0	182,401	455,004	0	9,320
TOWN	36,563	5,896	0	14,297	3,375	0	1,459
TOTAL	290,406	36,187	0	196,698	458,379	0	10,779
<b><u>MURRAY</u></b>							
CITY	52,653	2,487	0	10,383	48,105	449	69
TOWN	49,215	1,453	0	5,843	0	0	0
TOTAL	101,868	3,940	0	16,226	48,105	449	69
<b><u>NICOLLET</u></b>							
CITY	219,591	88,671	0	246,664	836,204	4,187	70,354
TOWN	85,365	21,575	0	19,559	0	0	0
TOTAL	304,956	110,246	0	266,223	836,204	4,187	70,354
<b><u>NOBLES</u></b>							
CITY	200,643	8,100	0	49,635	239,924	678	9,970
TOWN	75,509	3,113	0	11,979	842	50	0
TOTAL	276,152	11,213	0	61,614	240,766	728	9,970
<b><u>NORMAN</u></b>							
CITY	43,431	816	0	4,782	45,038	2,816	636
TOWN	45,306	408	0	2,030	1,186	508	0
TOTAL	88,737	1,224	0	6,812	46,224	3,324	636
<b><u>OLMSTED</u></b>							
CITY	1,941,714	1,275,120	20,898	543,584	4,460,487	10,647	87,733
TOWN	282,664	251,580	28,076	184,323	17,922	6,492	31,145
TOTAL	2,224,378	1,526,700	48,974	727,907	4,478,409	17,139	118,878

**TABLE 31 PART D**  
**2003 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)	MOBILE HOME PARK LAND (1.25%)
	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 (1.25%)		
<b><u>OTTER TAIL</u></b>							
CITY	391,992	46,117	0	213,566	835,887	997	28,316
TOWN	470,357	111,815	307	231,552	35,968	3,174	10,979
TOTAL	862,349	157,932	307	445,118	871,855	4,171	39,295
<b><u>PENNINGTON</u></b>							
CITY	77,351	5,843	1,836	26,525	132,052	284	8,573
TOWN	33,414	4,698	0	13,731	786	0	114
TOTAL	110,765	10,541	1,836	40,256	132,838	284	8,687
<b><u>PINE</u></b>							
CITY	207,553	27,991	0	42,598	258,060	3,904	13,532
TOWN	307,329	70,487	1,274	124,514	9,212	0	19,715
TOTAL	514,882	98,478	1,274	167,112	267,272	3,904	33,247
<b><u>PIPESTONE</u></b>							
CITY	94,497	1,306	0	17,724	65,836	661	1,254
TOWN	30,816	106	0	5,070	2,484	0	0
TOTAL	125,313	1,412	0	22,794	68,320	661	1,254
<b><u>POLK</u></b>							
CITY	204,180	20,175	0	75,273	302,381	1,432	15,656
TOWN	126,069	9,282	0	10,046	0	104	397
TOTAL	330,249	29,457	0	85,319	302,381	1,536	16,053
<b><u>POPE</u></b>							
CITY	91,894	8,876	0	57,000	109,310	1,371	3,427
TOWN	96,297	10,589	0	26,308	0	93	276
TOTAL	188,191	19,465	0	83,308	109,310	1,464	3,703
<b><u>RAMSEY</u></b>							
CITY	5,740,979	3,872,431	278,885	5,681,041	34,353,887	82,854	547,170
TOWN	152,058	205,973	2,514	77,792	52,500	0	0
TOTAL	5,893,037	4,078,404	281,399	5,758,833	34,406,387	82,854	547,170
<b><u>RED LAKE</u></b>							
CITY	13,643	1,160	0	1,388	21,330	0	515
TOWN	12,565	0	0	507	0	0	0
TOTAL	26,208	1,160	0	1,895	21,330	0	515
<b><u>REDWOOD</u></b>							
CITY	101,913	14,688	0	37,049	137,012	422	5,078
TOWN	57,416	1,470	0	12,701	698	0	0
TOTAL	159,329	16,158	0	49,750	137,710	422	5,078
<b><u>RENVILLE</u></b>							
CITY	108,944	1,058	0	7,937	127,108	4,904	5,214
TOWN	110,937	5,852	0	5,832	0	0	488
TOTAL	219,881	6,910	0	13,769	127,108	4,904	5,702
<b><u>RICE</u></b>							
CITY	651,636	331,254	1,128	154,280	1,247,198	1,720	43,120
TOWN	349,042	134,026	1,663	49,994	1,355	0	2,018
TOTAL	1,000,678	465,280	2,791	204,274	1,248,553	1,720	45,138

**TABLE 31 PART D**  
**2003 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)	MOBILE HOME PARK LAND (1.25%)
	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 (1.25%)		
<b>ROCK</b>							
CITY	73,986	3,203	0	23,249	124,120	128	974
TOWN	58,186	4,450	0	3,028	6,505	0	0
TOTAL	132,172	7,653	0	26,277	130,625	128	974
<b>ROSEAU</b>							
CITY	68,516	1,815	0	17,737	110,817	798	8,347
TOWN	92,951	5,684	0	14,249	3,620	0	18,710
TOTAL	161,467	7,499	0	31,986	114,437	798	27,057
<b>ST. LOUIS</b>							
CITY	2,204,940	532,374	13,927	1,623,278	3,481,075	10,808	104,562
TOWN	757,073	340,544	14,835	233,034	35,965	390	4,340
TOTAL	2,962,013	872,918	28,762	1,856,312	3,517,040	11,198	108,902
<b>SCOTT</b>							
CITY	1,071,159	1,380,397	33,964	987,022	1,697,236	393	35,100
TOWN	303,462	575,969	81,533	427,748	20,469	0	55,853
TOTAL	1,374,621	1,956,366	115,497	1,414,770	1,717,705	393	90,953
<b>SHERBURNE</b>							
CITY	465,928	393,143	0	547,368	1,388,123	0	8,549
TOWN	371,219	285,796	2,438	444,039	5,379	0	1,155
TOTAL	837,147	678,939	2,438	991,407	1,393,502	0	9,704
<b>SIBLEY</b>							
CITY	83,805	8,043	0	35,602	59,085	272	2,464
TOWN	94,378	6,363	0	47,551	7,810	0	0
TOTAL	178,183	14,406	0	83,153	66,895	272	2,464
<b>STEARNS</b>							
CITY	914,998	283,723	0	954,959	4,120,754	8,704	69,263
TOWN	338,745	136,908	2,087	194,522	21,963	987	51,548
TOTAL	1,253,743	420,631	2,087	1,149,481	4,142,717	9,691	120,811
<b>STEELE</b>							
CITY	228,829	72,502	0	238,747	716,779	827	16,690
TOWN	104,613	27,901	0	28,085	2,863	1,289	5,620
TOTAL	333,442	100,403	0	266,832	719,642	2,116	22,310
<b>STEVENS</b>							
CITY	124,258	3,003	0	21,932	99,358	0	0
TOWN	36,605	559	0	4,714	0	0	0
TOTAL	160,863	3,562	0	26,646	99,358	0	0
<b>SWIFT</b>							
CITY	91,894	8,357	0	17,887	83,752	802	1,467
TOWN	69,050	434	0	2,983	1,619	0	0
TOTAL	160,944	8,791	0	20,870	85,371	802	1,467
<b>TODD</b>							
CITY	157,679	6,716	0	26,528	134,464	492	2,472
TOWN	185,202	16,084	0	10,294	0	0	2,412
TOTAL	342,881	22,800	0	36,822	134,464	492	4,884

**TABLE 31 PART D**  
**2003 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.00%, 1.50%)	MOBILE HOME PARK LAND (1.25%)
	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 (1.25%)		
<b><u>TRAVERSE</u></b>							
CITY	27,766	305	0	3,855	20,409	0	225
TOWN	26,920	133	0	728	0	0	0
TOTAL	54,686	438	0	4,583	20,409	0	225
<b><u>WABASHA</u></b>							
CITY	270,189	95,710	1,130	77,042	152,575	3,499	25,312
TOWN	206,357	51,892	0	60,708	0	607	1,502
TOTAL	476,546	147,602	1,130	137,750	152,575	4,106	26,814
<b><u>WADENA</u></b>							
CITY	113,709	4,579	0	37,095	142,273	0	3,561
TOWN	75,258	9,100	0	26,467	0	0	0
TOTAL	188,967	13,679	0	63,562	142,273	0	3,561
<b><u>WASECA</u></b>							
CITY	179,130	28,718	0	60,657	213,027	1,605	7,820
TOWN	121,990	26,510	0	0	0	0	0
TOTAL	301,120	55,228	0	60,657	213,027	1,605	7,820
<b><u>WASHINGTON</u></b>							
CITY	2,393,503	3,035,491	253,400	2,441,004	6,770,500	6,089	230,517
TOWN	223,805	492,151	59,904	472,389	1,816	0	0
TOTAL	2,617,308	3,527,642	313,304	2,913,393	6,772,316	6,089	230,517
<b><u>WATONWAN</u></b>							
CITY	61,992	326	0	32,282	69,946	0	971
TOWN	43,209	3,718	0	6,752	0	0	0
TOTAL	105,201	4,044	0	39,034	69,946	0	971
<b><u>WILKIN</u></b>							
CITY	59,383	3,943	0	17,539	53,296	0	2,868
TOWN	19,359	1,427	0	25,251	0	0	0
TOTAL	78,742	5,370	0	42,790	53,296	0	2,868
<b><u>WINONA</u></b>							
CITY	494,403	123,287	0	427,995	1,162,176	4,307	44,162
TOWN	191,067	55,214	2,036	122,890	4,635	269	29,766
TOTAL	685,470	178,501	2,036	550,885	1,166,811	4,576	73,928
<b><u>WRIGHT</u></b>							
CITY	1,240,524	1,051,191	1,393	1,083,195	1,718,839	2,658	177,248
TOWN	444,096	329,003	1,537	230,261	10,202	0	10,889
TOTAL	1,684,620	1,380,194	2,930	1,313,456	1,729,041	2,658	188,137
<b><u>YELLOW MEDICINE</u></b>							
CITY	86,274	4,033	0	5,900	54,393	233	985
TOWN	71,499	2,465	0	9,354	0	0	260
TOTAL	157,773	6,498	0	15,254	54,393	233	1,245
<b><u>STATE TOTAL</u></b>							
CITY	50,225,417	38,713,586	5,082,050	45,040,199	202,316,298	757,873	5,146,878
TOWN	14,124,305	6,617,434	234,414	6,367,815	582,036	22,890	448,107
TOTAL	64,349,722	45,331,020	5,316,464	51,408,014	202,898,334	780,763	5,594,985

<b>TABLE 31 PART E</b>
<b>NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP</b>

COUNTY	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>AITKIN</u></b>							
CITY	0	3,553	0	0	379	248,516	145,172
TOWN	32,207	34,133	0	1,331	2,998	159,171	50,348
TOTAL	32,207	37,686	0	1,331	3,377	407,687	195,520
<b><u>ANOKA</u></b>							
CITY	5,485	8,003	385	2,628	183,754	4,197,907	29,084,696
TOWN	0	0	0	0	0	160,896	240,744
TOTAL	5,485	8,003	385	2,628	183,754	4,358,803	29,325,440
<b><u>BECKER</u></b>							
CITY	2,739	5,607	0	0	0	639,311	1,086,636
TOWN	225,292	80,388	45,831	689	25,925	279,473	118,372
TOTAL	228,031	85,995	45,831	689	25,925	918,784	1,205,008
<b><u>BELTRAMI</u></b>							
CITY	0	7,312	0	0	0	759,390	1,754,470
TOWN	111,974	65,494	13,320	0	15,255	255,597	120,566
TOTAL	111,974	72,806	13,320	0	15,255	1,014,987	1,875,036
<b><u>BENTON</u></b>							
CITY	0	0	0	0	3,867	677,474	1,516,286
TOWN	0	6,916	0	0	20,077	317,738	266,626
TOTAL	0	6,916	0	0	23,944	995,212	1,782,912
<b><u>BIG STONE</u></b>							
CITY	0	0	0	0	0	111,800	12,838
TOWN	2,929	1,269	0	0	450	13,401	140
TOTAL	2,929	1,269	0	0	450	125,201	12,978
<b><u>BLUE EARTH</u></b>							
CITY	0	5,550	0	3,216	0	1,517,588	6,753,012
TOWN	0	2,670	0	0	0	262,160	246,340
TOTAL	0	8,220	0	3,216	0	1,779,748	6,999,352
<b><u>BROWN</u></b>							
CITY	0	0	0	4,053	863	756,617	920,246
TOWN	0	0	0	0	1,473	81,871	108,924
TOTAL	0	0	0	4,053	2,336	838,488	1,029,170
<b><u>CARLTON</u></b>							
CITY	650	3,148	0	0	10,265	626,997	479,378
TOWN	5,328	5,920	0	1,835	5,562	125,676	60,212
TOTAL	5,978	9,068	0	1,835	15,827	752,673	539,590
<b><u>CARVER</u></b>							
CITY	0	0	0	3,633	32,638	1,151,076	5,911,754
TOWN	0	0	0	0	45,298	118,892	172,114
TOTAL	0	0	0	3,633	77,936	1,269,968	6,083,868
<b><u>CASS</u></b>							
CITY	121,290	108,577	150,362	88	87,126	656,807	595,056
TOWN	607,318	211,363	40,260	1,974	50,972	598,174	386,228
TOTAL	728,608	319,940	190,622	2,062	138,098	1,254,981	981,284

<b>TABLE 31 PART E</b>
<b>NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY</b>
<b>BY CITY AND TOWNSHIP</b>

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)			
	CLASS 1C UP TO \$32K	CLASS 4C TO \$500K	CLASS 4C OVER \$500K	BED AND BREAKFAST	GOLF COURSES	TO \$150K	OVER \$150K
	(1.00%)	(1.00%)	(1.25%)	(1.25%)	(1.25%)	(1.50%)	(2.00%)
<b><u>CHIPPEWA</u></b>							
CITY	0	0	0	0	0	342,915	276,080
TOWN	456	0	0	0	0	58,856	15,666
TOTAL	456	0	0	0	0	401,771	291,746
<b><u>CHISAGO</u></b>							
CITY	0	4,121	0	2,459	27,949	960,642	1,755,602
TOWN	8,047	21,128	0	864	34,093	164,816	189,520
TOTAL	8,047	25,249	0	3,323	62,042	1,125,458	1,945,122
<b><u>CLAY</u></b>							
CITY	0	0	0	1,150	10,116	1,011,251	2,297,012
TOWN	253	1,964	0	0	1,299	97,629	39,416
TOTAL	253	1,964	0	1,150	11,415	1,108,880	2,336,428
<b><u>CLEARWATER</u></b>							
CITY	0	0	0	0	160	122,516	24,206
TOWN	5,700	511	0	0	0	28,755	198
TOTAL	5,700	511	0	0	160	151,271	24,404
<b><u>COOK</u></b>							
CITY	0	62,275	29,628	4,689	0	167,470	139,980
TOWN	94,291	111,305	49,704	9,761	0	96,055	56,418
TOTAL	94,291	173,580	79,332	14,450	0	263,525	196,398
<b><u>COTTONWOOD</u></b>							
CITY	0	0	0	0	0	254,801	153,174
TOWN	0	0	0	0	0	24,790	340
TOTAL	0	0	0	0	0	279,591	153,514
<b><u>CROW WING</u></b>							
CITY	97,905	209,538	135,206	774	149,712	2,355,406	7,305,222
TOWN	414,892	187,431	100,935	5,752	64,280	589,542	669,512
TOTAL	512,797	396,969	236,141	6,526	213,992	2,944,948	7,974,734
<b><u>DAKOTA</u></b>							
CITY	0	0	0	2,946	121,748	5,434,949	56,432,304
TOWN	2,380	0	0	6,002	133,391	228,412	194,870
TOTAL	2,380	0	0	8,948	255,139	5,663,361	56,627,174
<b><u>DODGE</u></b>							
CITY	0	60	0	0	0	310,805	230,992
TOWN	0	3,377	0	0	0	65,403	25,796
TOTAL	0	3,437	0	0	0	376,208	256,788
<b><u>DOUGLAS</u></b>							
CITY	10,559	1,935	0	3,405	0	1,225,509	2,887,786
TOWN	152,348	78,841	25,277	10,519	63,886	307,095	558,770
TOTAL	162,907	80,776	25,277	13,924	63,886	1,532,604	3,446,556
<b><u>FARIBAULT</u></b>							
CITY	0	0	0	0	6	283,043	157,588
TOWN	0	0	0	0	4,132	15,213	0
TOTAL	0	0	0	0	4,138	298,256	157,588

<b>TABLE 31 PART E</b> <b>NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY</b> <b>BY CITY AND TOWNSHIP</b>
---

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)			
	CLASS 1C UP TO \$32K	CLASS 4C TO \$500K	CLASS 4C OVER \$500K	BED AND BREAKFAST	GOLF COURSES	TO \$150K	OVER \$150K
	(1.00%)	(1.00%)	(1.25%)	(1.25%)	(1.25%)	(1.50%)	(2.00%)
<b><u>FILLMORE</u></b>							
CITY	0	9,107	0	16,246	3,102	662,216	260,386
TOWN	0	2,400	0	0	4,980	94,307	30,890
TOTAL	0	11,507	0	16,246	8,082	756,523	291,276
<b><u>FREEBORN</u></b>							
CITY	0	0	0	1,678	6,559	674,800	982,886
TOWN	0	2,065	0	0	4,130	56,971	21,056
TOTAL	0	2,065	0	1,678	10,689	731,771	1,003,942
<b><u>GOODHUE</u></b>							
CITY	0	8,091	0	14,588	37,228	1,358,274	2,673,938
TOWN	1,097	13,776	0	4,741	16,220	171,964	187,644
TOTAL	1,097	21,867	0	19,329	53,448	1,530,238	2,861,582
<b><u>GRANT</u></b>							
CITY	1,714	0	0	2,546	0	174,514	41,772
TOWN	6,108	1,337	0	0	4,409	27,745	8,706
TOTAL	7,822	1,337	0	2,546	4,409	202,259	50,478
<b><u>HENNEPIN</u></b>							
CITY	0	0	0	0	186,052	16,177,177	264,829,700
TOWN	0	0	0	0	0	40,635	209,680
TOTAL	0	0	0	0	186,052	16,217,812	265,039,380
<b><u>HOUSTON</u></b>							
CITY	0	0	0	368	1,347	455,364	318,292
TOWN	0	5,136	0	839	12,966	87,429	28,022
TOTAL	0	5,136	0	1,207	14,313	542,793	346,314
<b><u>HUBBARD</u></b>							
CITY	12,162	578	504	1,524	0	466,131	431,102
TOWN	323,342	118,718	107,313	2,017	20,321	302,533	222,490
TOTAL	335,504	119,296	107,817	3,541	20,321	768,664	653,592
<b><u>ISANTI</u></b>							
CITY	0	0	0	0	0	558,948	1,452,524
TOWN	12,881	5,588	0	0	32,787	178,064	82,120
TOTAL	12,881	5,588	0	0	32,787	737,012	1,534,644
<b><u>ITASCA</u></b>							
CITY	4,498	816	0	0	3,160	993,381	1,453,698
TOWN	238,902	81,956	40,656	2,693	24,630	233,207	96,376
TOTAL	243,400	82,772	40,656	2,693	27,790	1,226,588	1,550,074
<b><u>JACKSON</u></b>							
CITY	0	1,213	0	0	264	223,882	212,360
TOWN	0	0	0	0	1,627	39,685	4,996
TOTAL	0	1,213	0	0	1,891	263,567	217,356
<b><u>KANABEC</u></b>							
CITY	0	0	0	1,537	0	234,592	172,072
TOWN	0	14,864	0	0	5,843	134,576	54,670
TOTAL	0	14,864	0	1,537	5,843	369,168	226,742

<b>TABLE 31 PART E</b>
<b>NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP</b>

<u>COUNTY</u>	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)			
	CLASS 1C UP TO \$32K	CLASS 4C TO \$500K	CLASS 4C OVER \$500K	BED AND BREAKFAST	GOLF COURSES	TO \$150K	OVER \$150K
	(1.00%)	(1.00%)	(1.25%)	(1.25%)	(1.25%)	(1.50%)	(2.00%)
<b><u>KANDIYOHI</u></b>							
CITY	1,822	5,000	774	1,967	8,145	984,905	1,660,826
TOWN	42,532	7,790	0	0	19,704	265,575	179,090
TOTAL	44,354	12,790	774	1,967	27,849	1,250,480	1,839,916
<b><u>KITTSON</u></b>							
CITY	0	0	0	0	28	101,212	20,262
TOWN	0	263	0	0	381	22,757	9,084
TOTAL	0	263	0	0	409	123,969	29,346
<b><u>KOOCHICHING</u></b>							
CITY	0	2,444	0	0	0	304,401	286,102
TOWN	10,516	22,219	2,499	0	1,000	42,174	7,536
TOTAL	10,516	24,663	2,499	0	1,000	346,575	293,638
<b><u>LAC QUI PARLE</u></b>							
CITY	0	0	0	0	0	101,398	6,290
TOWN	0	0	0	0	1,653	24,584	986
TOTAL	0	0	0	0	1,653	125,982	7,276
<b><u>LAKE</u></b>							
CITY	0	0	0	400	0	224,159	285,364
TOWN	115,561	94,758	9,103	13,792	0	83,608	64,742
TOTAL	115,561	94,758	9,103	14,192	0	307,767	350,106
<b><u>LAKEWOODS</u></b>							
CITY	0	0	0	0	0	99,751	60,942
TOWN	65,629	55,902	8,364	2,380	2,134	42,164	22,460
TOTAL	65,629	55,902	8,364	2,380	2,134	141,915	83,402
<b><u>LE SUEUR</u></b>							
CITY	2,063	4,971	0	0	1,145	598,735	231,194
TOWN	2,841	35,225	0	0	12,502	119,214	74,910
TOTAL	4,904	40,196	0	0	13,647	717,949	306,104
<b><u>LINCOLN</u></b>							
CITY	1,138	190	0	0	1,196	95,092	3,366
TOWN	0	0	0	0	1,087	16,666	46,230
TOTAL	1,138	190	0	0	2,283	111,758	49,596
<b><u>LYON</u></b>							
CITY	0	0	0	528	1,856	683,064	1,401,324
TOWN	0	0	0	0	0	78,382	22,904
TOTAL	0	0	0	528	1,856	761,446	1,424,228
<b><u>MCLEOD</u></b>							
CITY	0	0	0	0	11,617	912,316	1,608,988
TOWN	0	0	0	0	4,500	143,623	59,234
TOTAL	0	0	0	0	16,117	1,055,939	1,668,222
<b><u>MAHNOMEN</u></b>							
CITY	0	0	0	0	0	82,622	438,152
TOWN	3,787	5,570	0	0	0	18,967	1,244
TOTAL	3,787	5,570	0	0	0	101,589	439,396

<b>TABLE 31 PART E</b>
<b>NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY BY CITY AND TOWNSHIP</b>

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)			
	CLASS 1C UP TO \$32K	CLASS 4C TO \$500K	CLASS 4C OVER \$500K	BED AND BREAKFAST	GOLF COURSES	TO \$150K	OVER \$150K
	(1.00%)	(1.00%)	(1.25%)	(1.25%)	(1.25%)	(1.50%)	(2.00%)
<b><u>MARSHALL</u></b>							
CITY	0	0	0	0	0	161,558	33,210
TOWN	0	0	0	0	821	36,990	16,700
TOTAL	0	0	0	0	821	198,548	49,910
<b><u>MARTIN</u></b>							
CITY	0	28	0	0	168	539,877	756,230
TOWN	0	3,000	0	0	5,402	31,529	14,950
TOTAL	0	3,028	0	0	5,570	571,406	771,180
<b><u>MEEKER</u></b>							
CITY	0	0	0	0	0	464,158	183,056
TOWN	5,062	2,602	0	0	0	142,191	51,108
TOTAL	5,062	2,602	0	0	0	606,349	234,164
<b><u>MILLE LACS</u></b>							
CITY	21,126	7,347	0	2,655	2,531	440,932	204,536
TOWN	37,115	40,396	10,750	0	26,558	243,975	183,560
TOTAL	58,241	47,743	10,750	2,655	29,089	684,907	388,096
<b><u>MORRISON</u></b>							
CITY	0	0	0	390	0	666,282	637,904
TOWN	34,805	13,336	6,414	0	12,912	291,008	84,682
TOTAL	34,805	13,336	6,414	390	12,912	957,290	722,586
<b><u>MOWER</u></b>							
CITY	0	60	0	0	3,575	903,881	978,812
TOWN	0	3,337	0	0	7,380	100,132	36,804
TOTAL	0	3,397	0	0	10,955	1,004,013	1,015,616
<b><u>MURRAY</u></b>							
CITY	0	0	0	0	133	172,240	48,068
TOWN	0	0	0	630	3,109	37,277	13,386
TOTAL	0	0	0	630	3,242	209,517	61,454
<b><u>NICOLLET</u></b>							
CITY	0	0	0	0	0	679,641	1,169,280
TOWN	0	0	0	300	13,279	50,241	7,956
TOTAL	0	0	0	300	13,279	729,882	1,177,236
<b><u>NOBLES</u></b>							
CITY	0	0	0	0	7,080	536,447	772,472
TOWN	0	0	0	0	0	43,575	31,030
TOTAL	0	0	0	0	7,080	580,022	803,502
<b><u>NORMAN</u></b>							
CITY	0	0	0	0	0	117,950	17,196
TOWN	0	0	0	0	590	35,632	4,026
TOTAL	0	0	0	0	590	153,582	21,222
<b><u>OLMSTED</u></b>							
CITY	0	0	0	0	3,242	2,750,585	19,442,006
TOWN	0	0	0	0	1,179	304,299	328,013
TOTAL	0	0	0	0	4,421	3,054,884	19,770,019

<b>TABLE 31 PART E</b> <b>NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY</b> <b>BY CITY AND TOWNSHIP</b>
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COUNTY	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	12,455	2,528	0	958	8,223	1,346,645	1,969,186
TOWN	398,949	124,984	50,276	6,983	17,279	407,766	169,934
TOTAL	411,404	127,512	50,276	7,941	25,502	1,754,411	2,139,120
<b><u>PENNINGTON</u></b>							
CITY	0	0	0	0	0	283,275	305,626
TOWN	0	0	0	0	1,523	56,203	16,586
TOTAL	0	0	0	0	1,523	339,478	322,212
<b><u>PINE</u></b>							
CITY	0	5,651	1,265	615	7,635	596,860	1,058,786
TOWN	17,579	20,119	1,831	2,429	13,766	151,017	74,800
TOTAL	17,579	25,770	3,096	3,044	21,401	747,877	1,133,586
<b><u>PIPESTONE</u></b>							
CITY	0	592	0	0	0	260,658	100,998
TOWN	0	0	0	0	0	25,059	1,318
TOTAL	0	592	0	0	0	285,717	102,316
<b><u>POLK</u></b>							
CITY	0	0	0	0	2,651	660,126	606,674
TOWN	0	0	0	0	2,565	85,397	80,072
TOTAL	0	0	0	0	5,216	745,523	686,746
<b><u>POPE</u></b>							
CITY	14,352	2,854	0	1,206	6,674	250,651	90,610
TOWN	29,909	10,494	0	0	7,193	74,174	36,544
TOTAL	44,261	13,348	0	1,206	13,867	324,825	127,154
<b><u>RAMSEY</u></b>							
CITY	0	0	0	4,340	17,529	9,274,546	89,994,672
TOWN	0	0	0	0	0	81,187	767,058
TOTAL	0	0	0	4,340	17,529	9,355,733	90,761,730
<b><u>RED LAKE</u></b>							
CITY	0	179	0	0	0	57,521	9,307
TOWN	0	593	0	0	0	6,614	1,014
TOTAL	0	772	0	0	0	64,135	10,321
<b><u>REDWOOD</u></b>							
CITY	0	0	0	0	2,937	347,245	293,852
TOWN	0	0	0	0	9,689	58,655	15,322
TOTAL	0	0	0	0	12,626	405,900	309,174
<b><u>RENVILLE</u></b>							
CITY	0	0	0	0	0	338,491	58,944
TOWN	0	0	0	0	8,207	64,212	14,350
TOTAL	0	0	0	0	8,207	402,703	73,294
<b><u>RICE</u></b>							
CITY	0	0	0	2,902	0	1,492,073	3,145,426
TOWN	17,810	5,712	0	0	0	134,101	80,462
TOTAL	17,810	5,712	0	2,902	0	1,626,174	3,225,888

<b>TABLE 31 PART E</b>
<b>NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY</b>
<b>BY CITY AND TOWNSHIP</b>

COUNTY	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>ROCK</b>						
CITY	0	0	0	459	1,849	227,569	182,194
TOWN	0	0	0	0	3,076	24,869	1,686
TOTAL	0	0	0	459	4,925	252,438	183,880
<b>ROSEAU</b>							
CITY	0	0	0	670	0	320,781	226,258
TOWN	0	5,061	0	0	1,644	61,296	27,626
TOTAL	0	5,061	0	670	1,644	382,077	253,884
<b>ST. LOUIS</b>							
CITY	1,396	3,303	0	31,022	1,394	4,124,695	10,912,690
TOWN	312,204	146,331	5,903	2,318	8,287	470,027	283,606
TOTAL	313,600	149,634	5,903	33,340	9,681	4,594,722	11,196,296
<b>SCOTT</b>							
CITY	0	4,153	0	0	60,671	1,605,698	6,294,032
TOWN	0	6,752	0	0	63,913	327,360	542,896
TOTAL	0	10,905	0	0	124,584	1,933,058	6,836,928
<b>SHERBURNE</b>							
CITY	0	21,024	4,683	188	0	1,044,961	4,091,686
TOWN	0	15,745	2,121	0	0	378,832	461,948
TOTAL	0	36,769	6,804	188	0	1,423,793	4,553,634
<b>SIBLEY</b>							
CITY	0	607	0	0	0	250,064	68,894
TOWN	0	534	0	0	0	46,486	14,264
TOTAL	0	1,141	0	0	0	296,550	83,158
<b>STEARNS</b>							
CITY	0	7,342	0	1,741	39,531	3,410,608	13,347,892
TOWN	52,752	53,146	1,756	0	35,114	594,287	408,060
TOTAL	52,752	60,488	1,756	1,741	74,645	4,004,895	13,755,952
<b>STEELE</b>							
CITY	0	0	0	2,413	0	954,984	2,301,414
TOWN	0	1,780	0	0	7,233	106,452	72,314
TOTAL	0	1,780	0	2,413	7,233	1,061,436	2,373,728
<b>STEVENS</b>							
CITY	0	0	0	0	0	282,320	229,564
TOWN	0	0	0	0	1,186	45,537	27,746
TOTAL	0	0	0	0	1,186	327,857	257,310
<b>SWIFT</b>							
CITY	0	0	0	358	0	240,969	463,806
TOWN	0	0	0	263	0	36,943	78,432
TOTAL	0	0	0	621	0	277,912	542,238
<b>TODD</b>							
CITY	8,641	2,290	0	0	1,978	354,830	262,898
TOWN	35,638	13,480	0	0	12,850	105,133	10,068
TOTAL	44,279	15,770	0	0	14,828	459,963	272,966

<b>TABLE 31 PART E</b>
<b>NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY</b>
<b>BY CITY AND TOWNSHIP</b>

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)			
	CLASS 1C UP TO \$32K	CLASS 4C TO \$500K	CLASS 4C OVER \$500K	BED AND BREAKFAST	GOLF COURSES	TO \$150K	OVER \$150K
	(1.00%)	(1.00%)	(1.25%)	(1.25%)	(1.25%)	(1.50%)	(2.00%)
<b><u>TRAVERSE</u></b>							
CITY	0	0	0	0	0	72,672	3,772
TOWN	0	1,812	0	133	821	14,352	2,740
TOTAL	0	1,812	0	133	821	87,024	6,512
<b><u>WABASHA</u></b>							
CITY	0	2,036	0	2,385	4,894	558,739	419,016
TOWN	0	14,364	0	0	10,944	77,705	20,932
TOTAL	0	16,400	0	2,385	15,838	636,444	439,948
<b><u>WADENA</u></b>							
CITY	0	0	0	915	0	364,140	221,558
TOWN	2,821	0	0	0	8,822	45,669	10,492
TOTAL	2,821	0	0	915	8,822	409,809	232,050
<b><u>WASECA</u></b>							
CITY	1,211	0	0	0	0	415,812	399,012
TOWN	1,448	446	0	0	2,614	43,020	27,310
TOTAL	2,659	446	0	0	2,614	458,832	426,322
<b><u>WASHINGTON</u></b>							
CITY	6,168	0	0	36,713	159,017	3,336,924	30,193,194
TOWN	3,660	4,865	0	1,400	24,008	166,080	389,696
TOTAL	9,828	4,865	0	38,113	183,025	3,503,004	30,582,890
<b><u>WATONWAN</u></b>							
CITY	0	0	0	0	0	246,799	81,708
TOWN	0	0	0	0	3,155	23,454	11,056
TOTAL	0	0	0	0	3,155	270,253	92,764
<b><u>WILKIN</u></b>							
CITY	0	0	0	0	48	164,689	78,812
TOWN	0	0	0	0	1,999	28,107	48,320
TOTAL	0	0	0	0	2,047	192,796	127,132
<b><u>WINONA</u></b>							
CITY	0	1,075	0	2,642	4,419	1,303,502	2,768,840
TOWN	0	8,850	0	0	25,017	121,899	76,762
TOTAL	0	9,925	0	2,642	29,436	1,425,401	2,845,602
<b><u>WRIGHT</u></b>							
CITY	0	7,076	0	5,470	148,224	2,192,551	5,816,078
TOWN	0	24,905	0	0	65,106	329,536	318,250
TOTAL	0	31,981	0	5,470	213,330	2,522,087	6,134,328
<b><u>YELLOW MEDICINE</u></b>							
CITY	0	0	0	0	0	228,377	94,990
TOWN	0	0	0	0	1,628	30,176	1,542
TOTAL	0	0	0	0	1,628	258,553	96,532
<b><u>STATE TOTAL</u></b>							
CITY	327,374	520,234	322,807	168,465	1,374,685	94,023,050	599,086,189
TOWN	3,436,363	1,802,921	522,313	79,645	1,048,834	11,812,899	9,821,611
TOTAL	3,763,737	2,323,155	845,120	248,110	2,423,519	105,835,949	608,907,800

**TABLE 31 PART F**  
**2003 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	32,752	75,720	0	40	0	7,172	0	1,217,697
TOWN	6,421	8,434	0	16,486	19,472	58,772	1,692	5,084,231
TOTAL	39,173	84,154	0	16,526	19,472	65,944	1,692	6,301,928
<b><u>ANOKA</u></b>								
CITY	1,872,401	19,085,652	0	98,311	398,004	424,892	0	221,925,526
TOWN	36,830	10,290	0	6,462	24,944	0	0	8,551,948
TOTAL	1,909,231	19,095,942	0	104,773	422,948	424,892	0	230,477,474
<b><u>BECKER</u></b>								
CITY	46,966	269,224	0	2,311	5,634	41,686	0	5,568,529
TOWN	22,562	55,508	0	12,297	96,012	108,120	0	7,627,577
TOTAL	69,528	324,732	0	14,608	101,646	149,806	0	13,196,106
<b><u>BELTRAMI</u></b>								
CITY	14,224	44,220	0	28,920	10,256	25,488	0	5,502,846
TOWN	2,250	93,842	0	36,318	101,550	21,892	0	7,487,829
TOTAL	16,474	138,062	0	65,238	111,806	47,380	0	12,990,675
<b><u>BENTON</u></b>								
CITY	214,088	1,394,462	0	20,682	125,738	73,766	0	12,005,097
TOWN	19,856	34,234	0	9,466	113,086	38,370	0	4,814,534
TOTAL	233,944	1,428,696	0	30,148	238,824	112,136	0	16,819,631
<b><u>BIG STONE</u></b>								
CITY	6,324	4,788	0	3,248	14,088	12,962	0	769,112
TOWN	4,707	50	0	6,839	21,358	42,322	4,570	305,531
TOTAL	11,031	4,838	0	10,087	35,446	55,284	4,570	1,074,643
<b><u>BLUE EARTH</u></b>								
CITY	112,134	1,310,652	0	108,769	482,218	44,524	0	24,298,873
TOWN	34,849	91,308	0	61,509	70,228	40,068	0	6,078,578
TOTAL	146,983	1,401,960	0	170,278	552,446	84,592	0	30,377,451
<b><u>BROWN</u></b>								
CITY	101,148	730,462	0	290	924	16,137	0	8,650,682
TOWN	28,296	116,282	0	5,490	22,264	28,090	0	1,447,396
TOTAL	129,444	846,744	0	5,780	23,188	44,227	0	10,098,078
<b><u>CARLTON</u></b>								
CITY	21,400	1,599,098	0	98,996	57,642	57,248	0	7,738,879
TOWN	8,426	24,890	0	255,355	417,230	97,326	0	6,448,502
TOTAL	29,826	1,623,988	0	354,351	474,872	154,574	0	14,187,381
<b><u>CARVER</u></b>								
CITY	381,453	5,315,320	0	11,719	23,050	14,448	0	60,910,815
TOWN	20,374	128,860	0	38,780	183,162	5,070	0	6,663,144
TOTAL	401,827	5,444,180	0	50,499	206,212	19,518	0	67,573,959
<b><u>CASS</u></b>								
CITY	0	0	0	2,287	1,194	13,912	0	5,302,396
TOWN	2,705	3,738	0	126,904	236,414	87,264	0	11,517,970
TOTAL	2,705	3,738	0	129,191	237,608	101,176	0	16,820,366

**TABLE 31 PART F**  
**2003 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	42,260	185,558	0	51,774	151,370	11,354	0	3,011,409
TOWN	23,507	21,298	0	6,484	70,352	43,724	0	845,670
TOTAL	65,767	206,856	0	58,258	221,722	55,078	0	3,857,079
<b><u>CHISAGO</u></b>								
CITY	80,187	418,762	0	46,934	73,260	5,916	15,058	15,710,198
TOWN	6,750	30,180	0	33,446	318,258	1,502	4,282	12,426,963
TOTAL	86,937	448,942	0	80,380	391,518	7,418	19,340	28,137,161
<b><u>CLAY</u></b>								
CITY	33,457	655,476	0	903	2,896	125,576	0	15,728,367
TOWN	8,090	17,626	0	3,376	20,210	157,618	0	2,860,855
TOTAL	41,547	673,102	0	4,279	23,106	283,194	0	18,589,222
<b><u>CLEARWATER</u></b>								
CITY	4,500	23,276	0	3,756	1,682	9,872	0	592,936
TOWN	0	0	0	230,252	981,294	19,638	0	1,992,603
TOTAL	4,500	23,276	0	234,008	982,976	29,510	0	2,585,539
<b><u>COOK</u></b>								
CITY	0	0	0	0	0	0	0	1,033,495
TOWN	4,500	4,770	0	136,436	0	0	0	2,849,491
TOTAL	4,500	4,770	0	136,436	0	0	0	3,882,986
<b><u>COTTONWOOD</u></b>								
CITY	53,904	211,814	0	696	0	8,848	0	2,425,700
TOWN	17,448	190,636	0	5,417	22,762	11,936	0	627,679
TOTAL	71,352	402,450	0	6,113	22,762	20,784	0	3,053,379
<b><u>CROW WING</u></b>								
CITY	33,652	419,358	200	22,707	62,708	76,072	1,620	25,836,137
TOWN	4,500	119,742	556	18,625	147,010	29,426	2,016	15,913,310
TOTAL	38,152	539,100	756	41,332	209,718	105,498	3,636	41,749,447
<b><u>DAKOTA</u></b>								
CITY	1,073,951	15,409,126	0	1,107,546	2,891,718	352,740	0	323,064,872
TOWN	60,478	126,370	0	23,049	91,370	34,990	0	9,911,863
TOTAL	1,134,429	15,535,496	0	1,130,595	2,983,088	387,730	0	332,976,735
<b><u>DODGE</u></b>								
CITY	11,376	299,100	0	521	15,000	5,292	0	4,772,639
TOWN	4,500	13,690	0	1,724	10,644	10,832	0	2,393,577
TOTAL	15,876	312,790	0	2,245	25,644	16,124	0	7,166,216
<b><u>DOUGLAS</u></b>								
CITY	61,510	465,190	0	100,898	6,824	18,110	0	9,639,389
TOWN	6,750	11,616	0	39,167	96,542	20,351	0	11,634,754
TOTAL	68,260	476,806	0	140,065	103,366	38,461	0	21,274,143
<b><u>FARIBAULT</u></b>								
CITY	111,665	413,330	0	3,067	14,572	20,384	0	3,181,634
TOWN	22,861	31,160	0	6,097	42,688	42,768	0	805,359
TOTAL	134,526	444,490	0	9,164	57,260	63,152	0	3,986,993

**TABLE 31 PART F**  
**2003 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>FILLMORE</u></b>								
CITY	37,211	212,804	0	1,104	7,630	0	0	4,962,304
TOWN	54	3,846	0	7,152	52,000	0	0	1,555,675
TOTAL	37,265	216,650	0	8,256	59,630	0	0	6,517,979
<b><u>FREEBORN</u></b>								
CITY	136,642	640,042	0	42,080	33,162	20,286	0	9,128,794
TOWN	14,100	95,622	0	34,665	477,898	53,294	0	2,859,756
TOTAL	150,742	735,664	0	76,745	511,060	73,580	0	11,988,550
<b><u>GOODHUE</u></b>								
CITY	158,344	1,442,028	0	1,833,951	5,751,546	42,362	0	26,640,480
TOWN	15,895	8,598	0	6,707	16,410	15,691	0	5,892,415
TOTAL	174,239	1,450,626	0	1,840,658	5,767,956	58,053	0	32,532,895
<b><u>GRANT</u></b>								
CITY	0	0	0	734	1,558	10,440	0	921,233
TOWN	0	0	0	2,019	14,978	28,790	0	621,341
TOTAL	0	0	0	2,753	16,536	39,230	0	1,542,574
<b><u>HENNEPIN</u></b>								
CITY	6,517,097	101,733,556	0	2,015,487	3,493,450	1,399,791	0	1,185,607,196
TOWN	158,250	929,200	0	8,728	36,380	3,344	0	3,369,404
TOTAL	6,675,347	102,662,756	0	2,024,215	3,529,830	1,403,135	0	1,188,976,600
<b><u>HOUSTON</u></b>								
CITY	19,331	50,516	0	2,264	6,472	2,803	0	4,818,148
TOWN	8,904	11,308	0	10,862	27,400	8,375	0	2,215,892
TOTAL	28,235	61,824	0	13,126	33,872	11,178	0	7,034,040
<b><u>HUBBARD</u></b>								
CITY	19,397	283,806	0	639	1,950	0	0	2,402,063
TOWN	2,820	185,742	0	17,488	107,240	15,400	0	8,058,703
TOTAL	22,217	469,548	0	18,127	109,190	15,400	0	10,460,766
<b><u>ISANTI</u></b>								
CITY	11,250	174,788	0	32,854	20,468	20,802	0	6,625,527
TOWN	2,595	3,618	0	8,768	61,940	22,362	0	9,410,924
TOTAL	13,845	178,406	0	41,622	82,408	43,164	0	16,036,451
<b><u>ITASCA</u></b>								
CITY	79,128	836,422	4,473	939,167	3,600,990	62,792	0	13,810,259
TOWN	52,680	151,034	2,401	119,537	607,626	111,766	0	12,274,514
TOTAL	131,808	987,456	6,874	1,058,704	4,208,616	174,558	0	26,084,773
<b><u>JACKSON</u></b>								
CITY	362	600	0	72	312	5,258	0	1,739,381
TOWN	9,000	231,482	0	18,044	128,454	19,288	0	992,767
TOTAL	9,362	232,082	0	18,116	128,766	24,546	0	2,732,148
<b><u>KANABEC</u></b>								
CITY	32,262	110,612	0	430	1,556	2,942	0	1,705,450
TOWN	11,003	3,860	0	1,145	5,200	5,746	0	3,540,646
TOTAL	43,265	114,472	0	1,575	6,756	8,688	0	5,246,096

**TABLE 31 PART F**  
**2003 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	127,498	549,632	0	16,778	10,422	71,554	0	10,387,636
TOWN	43,165	51,674	0	13,953	23,606	66,735	0	7,428,665
TOTAL	170,663	601,306	0	30,731	34,028	138,289	0	17,816,301
<b><u>KITTSON</u></b>								
CITY	1,410	0	0	2,281	11,692	16,378	0	587,059
TOWN	15	0	0	83,726	680,100	90,524	0	999,675
TOTAL	1,425	0	0	86,007	691,792	106,902	0	1,586,734
<b><u>KOOCHICHING</u></b>								
CITY	4,500	867,578	0	14,129	63,250	31,638	0	3,216,812
TOWN	2,367	2,100	0	2,366	29,814	63,511	0	1,693,319
TOTAL	6,867	869,678	0	16,495	93,064	95,149	0	4,910,131
<b><u>LAC QUI PARLE</u></b>								
CITY	24,237	128,360	0	658	4,722	6,168	0	922,603
TOWN	3,365	50,154	0	5,261	10,352	39,088	0	492,676
TOTAL	27,602	178,514	0	5,919	15,074	45,256	0	1,415,279
<b><u>LAKE</u></b>								
CITY	12,087	15,018	0	17,879	0	15,584	0	2,186,550
TOWN	34,990	100,062	0	117,586	13,028	136,066	0	3,613,499
TOTAL	47,077	115,080	0	135,465	13,028	151,650	0	5,800,049
<b><u>LAKE/WOODS</u></b>								
CITY	6,750	75,098	0	535	3,770	2,856	0	458,094
TOWN	5,735	8,858	0	844	9,762	10,980	0	1,013,881
TOTAL	12,485	83,956	0	1,379	13,532	13,836	0	1,471,975
<b><u>LE SUEUR</u></b>								
CITY	66,721	594,584	0	4,024	42,652	30,746	0	7,389,257
TOWN	35,824	187,488	0	2,155	36,252	33,424	0	5,393,131
TOTAL	102,545	782,072	0	6,179	78,904	64,170	0	12,782,388
<b><u>LINCOLN</u></b>								
CITY	12,144	12,074	0	6,496	1,952	2,166	0	733,320
TOWN	903	0	0	10,477	163,390	12,004	0	493,489
TOTAL	13,047	12,074	0	16,973	165,342	14,170	0	1,226,809
<b><u>LYON</u></b>								
CITY	141,737	1,284,560	0	3,982	13,050	31,294	0	9,159,238
TOWN	2,250	13,672	0	82,253	310,298	65,352	0	1,717,668
TOTAL	143,987	1,298,232	0	86,235	323,348	96,646	0	10,876,906
<b><u>MCLEOD</u></b>								
CITY	113,187	1,093,186	0	7,138	2,658	8,238	0	13,071,821
TOWN	13,963	15,182	0	6,926	15,170	6,172	0	3,439,532
TOTAL	127,150	1,108,368	0	14,064	17,828	14,410	0	16,511,353
<b><u>MAHNOMEN</u></b>								
CITY	0	0	0	1,496	916	4,296	0	856,670
TOWN	0	0	0	2,356	6,010	21,866	0	406,447
TOTAL	0	0	0	3,852	6,926	26,162	0	1,263,117

**TABLE 31 PART F**  
**2003 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	2,219	0	0	558	2,996	14,210	0	949,933
TOWN	0	0	0	48,608	418,266	79,395	0	923,948
TOTAL	2,219	0	0	49,166	421,262	93,605	0	1,873,881
<b><u>MARTIN</u></b>								
CITY	70,019	512,232	0	2,513	3,964	21,482	0	5,911,140
TOWN	19,328	27,344	0	391,774	579,504	32,545	0	1,911,141
TOTAL	89,347	539,576	0	394,287	583,468	54,027	0	7,822,281
<b><u>MEEKER</u></b>								
CITY	76,946	298,226	0	335	5,026	15,211	0	4,252,774
TOWN	7,211	11,042	0	3,947	14,596	33,852	0	4,412,409
TOTAL	84,157	309,268	0	4,282	19,622	49,063	0	8,665,183
<b><u>MILLE LACS</u></b>								
CITY	34,806	126,140	0	1,829	11,414	0	0	4,019,792
TOWN	1,884	680	0	16,178	79,330	0	0	5,805,420
TOTAL	36,690	126,820	0	18,007	90,744	0	0	9,825,212
<b><u>MORRISON</u></b>								
CITY	23,036	387,092	0	33,602	31,388	33,984	0	5,666,504
TOWN	0	0	0	110,042	123,744	64,574	0	5,536,654
TOTAL	23,036	387,092	0	143,644	155,132	98,558	0	11,203,158
<b><u>MOWER</u></b>								
CITY	22,113	414,992	0	1,355	36,424	6,358	0	10,774,962
TOWN	2,250	270	0	4,595	68,984	8,466	0	1,972,704
TOTAL	24,363	415,262	0	5,950	105,408	14,824	0	12,747,666
<b><u>MURRAY</u></b>								
CITY	22,999	37,712	0	66	1,796	0	0	1,206,232
TOWN	7,411	8,812	0	4,505	132,404	0	0	820,433
TOTAL	30,410	46,524	0	4,571	134,200	0	0	2,026,665
<b><u>NICOLLET</u></b>								
CITY	111,939	1,367,850	0	5,631	9,758	0	0	13,171,341
TOWN	11,863	25,330	0	15,601	44,266	0	0	1,916,477
TOTAL	123,802	1,393,180	0	21,232	54,024	0	0	15,087,818
<b><u>NOBLES</u></b>								
CITY	67,767	528,180	0	767	3,200	12,060	0	5,260,101
TOWN	14,422	26,180	0	5,686	17,342	10,700	0	690,488
TOTAL	82,189	554,360	0	6,453	20,542	22,760	0	5,950,589
<b><u>NORMAN</u></b>								
CITY	0	0	0	4,387	1,060	12,691	0	807,752
TOWN	0	0	0	14,586	84,022	11,852	0	396,226
TOTAL	0	0	0	18,973	85,082	24,543	0	1,203,978
<b><u>OLMSTED</u></b>								
CITY	137,697	1,910,430	0	36,675	12,016	70,253	0	76,552,304
TOWN	18,899	41,382	0	82,138	153,984	16,190	0	12,514,278
TOTAL	156,596	1,951,812	0	118,813	166,000	86,443	0	89,066,582

**TABLE 31 PART F**  
**2003 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>OTTER TAIL</u></b>								
CITY	109,501	482,726	0	247,786	454,920	37,146	0	11,954,080
TOWN	15,495	10,092	0	71,360	214,778	133,216	0	12,797,145
TOTAL	124,996	492,818	0	319,146	669,698	170,362	0	24,751,225
<b><u>PENNINGTON</u></b>								
CITY	15,637	181,568	0	892	9,474	5,464	0	2,530,471
TOWN	0	0	0	5,252	34,200	14,262	0	847,746
TOTAL	15,637	181,568	0	6,144	43,674	19,726	0	3,378,217
<b><u>PINE</u></b>								
CITY	23,859	89,914	0	6,647	25,706	33,728	0	4,473,794
TOWN	3,617	5,452	0	14,768	86,102	86,368	0	5,637,572
TOTAL	27,476	95,366	0	21,415	111,808	120,096	0	10,111,366
<b><u>PIPESTONE</u></b>								
CITY	41,825	134,420	0	5,698	45,574	13,308	0	1,913,345
TOWN	3,925	64,010	0	2,390	22,414	40,878	7,672	401,922
TOTAL	45,750	198,430	0	8,088	67,988	54,186	7,672	2,315,267
<b><u>POLK</u></b>								
CITY	26,708	435,404	0	2,958	15,356	62,832	0	6,104,100
TOWN	2,250	127,132	0	25,293	154,026	198,776	26	2,280,221
TOTAL	28,958	562,536	0	28,251	169,382	261,608	26	8,384,321
<b><u>POPE</u></b>								
CITY	20,695	82,636	0	1,127	11,516	14,124	0	1,964,377
TOWN	13,972	28,336	0	4,368	13,920	40,779	0	1,781,742
TOTAL	34,667	110,972	0	5,495	25,436	54,903	0	3,746,119
<b><u>RAMSEY</u></b>								
CITY	1,294,727	23,597,116	0	649,604	1,618,492	707,563	0	379,074,321
TOWN	58,107	1,435,756	0	4,818	27,992	36,038	0	11,250,162
TOTAL	1,352,834	25,032,872	0	654,422	1,646,484	743,601	0	390,324,483
<b><u>RED LAKE</u></b>								
CITY	2,250	1,396	0	5,748	2,616	4,080	0	422,950
TOWN	0	0	0	14,145	141,778	14,674	0	296,451
TOTAL	2,250	1,396	0	19,893	144,394	18,754	0	719,401
<b><u>REDWOOD</u></b>								
CITY	69,508	206,320	0	4,584	8,498	4,592	0	3,379,591
TOWN	11,558	81,824	0	7,872	21,924	15,692	0	712,910
TOTAL	81,066	288,144	0	12,456	30,422	20,284	0	4,092,501
<b><u>RENVILLE</u></b>								
CITY	117,447	320,886	0	13,315	18,254	5,712	0	3,001,482
TOWN	21,914	426,246	0	36,783	419,716	11,754	0	1,686,698
TOTAL	139,361	747,132	0	50,098	437,970	17,466	0	4,688,180
<b><u>RICE</u></b>								
CITY	71,367	782,246	0	23,894	52,548	50,918	64	22,621,674
TOWN	2,250	15,560	0	30,078	199,030	23,758	0	8,615,353
TOTAL	73,617	797,806	0	53,972	251,578	74,676	64	31,237,027

**TABLE 31 PART F**  
**2003 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>ROCK</u></b>								
CITY	41,860	164,932	0	21	76	2,376	0	2,226,998
TOWN	4,500	23,364	0	3,623	40,736	24,799	0	493,430
TOTAL	46,360	188,296	0	3,644	40,812	27,175	0	2,720,428
<b><u>ROSEAU</u></b>								
CITY	9,000	288,704	0	6,936	16,150	4,365	0	2,107,980
TOWN	4,752	17,602	0	11,129	232,136	13,780	0	1,946,956
TOTAL	13,752	306,306	0	18,065	248,286	18,145	0	4,054,936
<b><u>ST. LOUIS</u></b>								
CITY	441,129	2,360,578	31,566	421,873	1,176,636	535,314	0	66,564,819
TOWN	114,998	274,454	8,002	144,670	606,450	847,862	0	25,360,719
TOTAL	556,127	2,635,032	39,568	566,543	1,783,086	1,383,176	0	91,925,538
<b><u>SCOTT</u></b>								
CITY	390,543	8,014,560	0	60,504	366,820	73,543	3,192	72,542,657
TOWN	60,972	161,296	0	29,596	130,430	49,284	160	17,518,094
TOTAL	451,515	8,175,856	0	90,100	497,250	122,827	3,352	90,060,751
<b><u>SHERBURNE</u></b>								
CITY	182,195	1,513,689	0	3,010,181	9,494,802	60,472	910	38,058,277
TOWN	43,185	35,614	0	101,744	4,070	61,276	20	18,348,674
TOTAL	225,380	1,549,303	0	3,111,925	9,498,872	121,748	930	56,406,951
<b><u>SIBLEY</u></b>								
CITY	39,962	185,080	0	4,635	12,940	0	0	2,800,093
TOWN	12,371	14,942	0	2,133	16,234	0	604	1,547,164
TOTAL	52,333	200,022	0	6,768	29,174	0	604	4,347,257
<b><u>STEARNS</u></b>								
CITY	532,006	3,910,824	0	20,597	115,424	104,952	0	58,507,355
TOWN	44,334	232,358	0	25,406	136,238	41,934	0	15,450,815
TOTAL	576,340	4,143,182	0	46,003	251,662	146,886	0	73,958,170
<b><u>STEELE</u></b>								
CITY	90,294	1,278,616	0	43,487	55,962	32,328	0	16,064,112
TOWN	11,441	53,808	0	12,571	160,386	47,566	0	2,676,374
TOTAL	101,735	1,332,424	0	56,058	216,348	79,894	0	18,740,486
<b><u>STEVENS</u></b>								
CITY	9,982	24,136	0	7,024	1,992	19,346	0	2,006,771
TOWN	0	0	0	5,345	14,940	51,566	0	639,794
TOTAL	9,982	24,136	0	12,369	16,932	70,912	0	2,646,565
<b><u>SWIFT</u></b>								
CITY	17,066	51,106	0	774	3,660	31,646	0	2,169,050
TOWN	7,317	136,966	0	73,054	55,474	68,555	0	848,482
TOTAL	24,383	188,072	0	73,828	59,134	100,201	0	3,017,532
<b><u>TODD</u></b>								
CITY	19,142	54,718	0	831	4,816	10,458	0	2,615,229
TOWN	2,112	0	0	11,095	90,940	76,940	0	3,184,638
TOTAL	21,254	54,718	0	11,926	95,756	87,398	0	5,799,867

**TABLE 31 PART F  
2003 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	15,948	19,882	0	4,969	3,590	3,274	0	481,008
TOWN	2,250	2,224	0	6,449	16,290	9,314	0	168,533
TOTAL	18,198	22,106	0	11,418	19,880	12,588	0	649,541
<b><u>WABASHA</u></b>								
CITY	37,052	321,010	0	4,440	14,798	17,896	0	6,178,405
TOWN	0	0	0	5,113	20,594	17,462	0	2,851,825
TOTAL	37,052	321,010	0	9,553	35,392	35,358	0	9,030,230
<b><u>WADENA</u></b>								
CITY	26,076	144,290	0	1,718	15,066	22,674	0	2,486,205
TOWN	3,009	102	0	9,591	59,496	22,994	0	1,291,209
TOTAL	29,085	144,392	0	11,309	74,562	45,668	0	3,777,414
<b><u>WASECA</u></b>								
CITY	27,497	371,330	0	5,512	24,022	8,322	0	5,008,668
TOWN	7,663	28,572	0	9,107	29,418	25,608	0	2,043,721
TOTAL	35,160	399,902	0	14,619	53,440	33,930	0	7,052,389
<b><u>WASHINGTON</u></b>								
CITY	72,249	2,375,152	0	338,876	1,654,184	109,638	0	179,023,046
TOWN	2,250	5,524	0	4,020	6,532	55,220	0	17,309,639
TOTAL	74,499	2,380,676	0	342,896	1,660,716	164,858	0	196,332,685
<b><u>WATONWAN</u></b>								
CITY	45,403	150,142	0	143	590	18,102	0	2,109,090
TOWN	6,410	49,194	0	5,384	22,310	29,212	0	567,871
TOTAL	51,813	199,336	0	5,527	22,900	47,314	0	2,676,961
<b><u>WILKIN</u></b>								
CITY	0	0	0	295	620	36,046	0	1,249,485
TOWN	0	0	0	2,921	3,870	91,100	0	469,661
TOTAL	0	0	0	3,216	4,490	127,146	0	1,719,146
<b><u>WINONA</u></b>								
CITY	194,765	1,402,060	0	34,710	48,570	49,012	0	19,435,196
TOWN	16,707	2,476	0	7,474	29,488	42,020	0	4,351,832
TOTAL	211,472	1,404,536	0	42,184	78,058	91,032	0	23,787,028
<b><u>WRIGHT</u></b>								
CITY	293,963	1,732,914	0	1,165,522	3,814,512	73,924	0	52,055,977
TOWN	24,112	96,598	0	142,514	897,938	66,852	0	17,711,490
TOTAL	318,075	1,829,512	0	1,308,036	4,712,450	140,776	0	69,767,467
<b><u>YELLOW MEDICINE</u></b>								
CITY	26,571	77,376	0	1,953	5,194	9,682	0	1,679,766
TOWN	10,434	65,660	0	7,239	18,756	40,540	0	681,831
TOTAL	37,005	143,036	0	9,192	23,950	50,222	0	2,361,597
<b><u>STATE TOTAL</u></b>								
CITY	16,706,415	214,774,437	36,239	12,843,525	36,625,376	5,503,879	20,844	3,167,600,330
TOWN	1,359,711	6,724,226	10,959	3,177,962	11,585,206	4,287,510	21,042	424,444,235
TOTAL	18,066,126	221,498,663	47,198	16,021,487	48,210,582	9,791,389	41,886	3,592,044,565

**TABLE 31 PART G**  
**2003 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	1,279,180	0	1,683	70	0	0	70	3,050
TOWN	12,700,219	139	2,161	0	123	338	461	0
TOTAL	13,979,399	139	3,844	70	123	338	531	3,050
<b><u>ANOKA</u></b>								
CITY	223,440,691	0	226,123	109,276	0	869	110,145	14,973
TOWN	9,320,591	0	0	1,822	0	0	1,822	89
TOTAL	232,761,282	0	226,123	111,098	0	869	111,967	15,062
<b><u>BECKER</u></b>								
CITY	6,026,219	0	0	0	418	1,336	1,754	3,091
TOWN	15,139,795	1,596	0	220	8,654	1,283	10,157	0
TOTAL	21,166,014	1,596	0	220	9,072	2,619	11,911	3,091
<b><u>BELTRAMI</u></b>								
CITY	5,567,552	17	0	1,176	0	0	1,176	5,625
TOWN	10,403,629	209	0	19,620	16,804	233	36,657	532
TOTAL	15,971,181	226	0	20,796	16,804	233	37,833	6,157
<b><u>BENTON</u></b>								
CITY	12,058,366	36	0	0	0	0	0	75
TOWN	7,914,065	0	0	38,806	0	0	38,806	748
TOTAL	19,972,431	36	0	38,806	0	0	38,806	823
<b><u>BIG STONE</u></b>								
CITY	799,949	0	0	0	105	0	105	0
TOWN	2,340,963	0	0	862	0	2,865	3,727	0
TOTAL	3,140,912	0	0	862	105	2,865	3,832	0
<b><u>BLUE EARTH</u></b>								
CITY	24,390,900	0	0	18,674	0	0	18,674	8
TOWN	14,182,277	0	0	8,606	0	0	8,606	17
TOTAL	38,573,177	0	0	27,280	0	0	27,280	25
<b><u>BROWN</u></b>								
CITY	8,705,465	0	0	1,298	103	6,622	8,023	759
TOWN	7,380,394	0	199	5,770	215	2,367	8,352	653
TOTAL	16,085,859	0	199	7,068	318	8,989	16,375	1,412
<b><u>CARLTON</u></b>								
CITY	7,803,669	0	0	15,594	0	0	15,594	11,193
TOWN	8,390,007	0	286	2,422	936	0	3,358	0
TOTAL	16,193,676	0	286	18,016	936	0	18,952	11,193
<b><u>CARVER</u></b>								
CITY	61,408,243	0	0	21,666	0	0	21,666	56
TOWN	10,473,199	0	0	4,314	0	0	4,314	0
TOTAL	71,881,442	0	0	25,980	0	0	25,980	56
<b><u>CASS</u></b>								
CITY	8,220,620	936	9,812	0	0	0	0	17,547
TOWN	24,033,153	12,859	10,962	14,764	149,970	401	165,135	0
TOTAL	32,253,773	13,795	20,774	14,764	149,970	401	165,135	17,547

**TABLE 31 PART G**  
**2003 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>CHIPPEWA</b>								
CITY	3,041,242	0	555	0	0	0	0	774
TOWN	4,893,669	0	0	6,556	6,079	286	12,921	0
TOTAL	7,934,911	0	555	6,556	6,079	286	12,921	774
<b>CHISAGO</b>								
CITY	16,385,130	0	6,495	2,514	0	160	2,674	270
TOWN	16,470,678	0	0	123,066	0	0	123,066	0
TOTAL	32,855,808	0	6,495	125,580	0	160	125,740	270
<b>CLAY</b>								
CITY	15,784,653	0	0	2,654	0	1,571	4,225	30,416
TOWN	7,357,492	0	0	4,288	0	2,104	6,392	0
TOTAL	23,142,145	0	0	6,942	0	3,675	10,617	30,416
<b>CLEARWATER</b>								
CITY	604,591	0	0	0	0	30	30	0
TOWN	3,563,660	1,053	0	6,946	3,292	324	10,562	0
TOTAL	4,168,251	1,053	0	6,946	3,292	354	10,592	0
<b>COOK</b>								
CITY	1,110,107	0	0	16	0	0	16	632
TOWN	7,413,143	7,188	5,611	3,492	88,026	0	91,518	0
TOTAL	8,523,250	7,188	5,611	3,508	88,026	0	91,534	632
<b>COTTONWOOD</b>								
CITY	2,459,807	0	0	0	4,796	0	4,796	0
TOWN	5,939,919	0	0	50	0	441	491	0
TOTAL	8,399,726	0	0	50	4,796	441	5,287	0
<b>CROW WING</b>								
CITY	33,882,337	44	0	1,272	0	0	1,272	9,311
TOWN	29,258,007	12	9,423	13,362	568	44	13,974	0
TOTAL	63,140,344	56	9,423	14,634	568	44	15,246	9,311
<b>DAKOTA</b>								
CITY	324,225,658	0	51,451	147,802	4,902	6,368	159,072	9,022
TOWN	14,105,195	0	57,113	46,128	0	30,057	76,185	634
TOTAL	338,330,853	0	108,564	193,930	4,902	36,425	235,257	9,656
<b>DODGE</b>								
CITY	4,810,620	0	2,492	0	0	2,402	2,402	0
TOWN	7,308,321	1,583	0	868	0	690	1,558	0
TOTAL	12,118,941	1,583	2,492	868	0	3,092	3,960	0
<b>DOUGLAS</b>								
CITY	9,787,963	0	0	462	0	0	462	32,570
TOWN	19,075,674	0	0	45,154	0	0	45,154	0
TOTAL	28,863,637	0	0	45,616	0	0	45,616	32,570
<b>FARIBAULT</b>								
CITY	3,241,967	0	0	5,166	0	50	5,216	84
TOWN	7,633,316	0	60	1,552	0	33	1,585	36
TOTAL	10,875,283	0	60	6,718	0	83	6,801	120

**TABLE 31 PART G**  
**2003 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	5,211,410	0	0	6,666	219	0	6,885	0
TOWN	7,675,338	0	564	4,746	30	0	4,776	0
TOTAL	12,886,748	0	564	11,412	249	0	11,661	0
<b><u>FREEBORN</u></b>								
CITY	9,181,752	0	196	15,900	0	100	16,000	68
TOWN	9,139,367	428	0	9,416	74	0	9,490	0
TOTAL	18,321,119	428	196	25,316	74	100	25,490	68
<b><u>GOODHUE</u></b>								
CITY	26,923,145	734	0	194	0	449	643	67,372
TOWN	13,826,995	730	0	5,816	1,957	5,992	13,765	0
TOTAL	40,750,140	1,464	0	6,010	1,957	6,441	14,408	67,372
<b><u>GRANT</u></b>								
CITY	964,095	0	0	6	395	317	718	0
TOWN	3,561,976	1,046	0	2,828	2,316	3,663	8,807	0
TOTAL	4,526,071	1,046	0	2,834	2,711	3,980	9,525	0
<b><u>HENNEPIN</u></b>								
CITY	1,189,510,805	0	147,358	77,582	0	0	77,582	3,238,487
TOWN	3,622,994	0	0	0	0	0	0	0
TOTAL	1,193,133,799	0	147,358	77,582	0	0	77,582	3,238,487
<b><u>HOUSTON</u></b>								
CITY	4,900,740	0	0	2,658	0	0	2,658	0
TOWN	5,028,055	0	577	1,946	25	2,778	4,749	0
TOTAL	9,928,795	0	577	4,604	25	2,778	7,407	0
<b><u>HUBBARD</u></b>								
CITY	2,500,394	0	0	444	1,085	2,114	3,643	4,144
TOWN	15,207,986	108	0	16,356	5,711	1,609	23,676	1,200
TOTAL	17,708,380	108	0	16,800	6,796	3,723	27,319	5,344
<b><u>ISANTI</u></b>								
CITY	6,643,314	0	3,934	0	4,060	0	4,060	60
TOWN	13,915,728	0	0	178	0	0	178	0
TOTAL	20,559,042	0	3,934	178	4,060	0	4,238	60
<b><u>ITASCA</u></b>								
CITY	14,092,356	57	4,000	7,864	0	0	7,864	4,907
TOWN	18,847,228	13,552	1,817	5,384	88,238	629	94,251	0
TOTAL	32,939,584	13,609	5,817	13,248	88,238	629	102,115	4,907
<b><u>JACKSON</u></b>								
CITY	1,772,198	0	0	0	0	0	0	0
TOWN	7,385,883	0	0	3,768	10	0	3,778	0
TOTAL	9,158,081	0	0	3,768	10	0	3,778	0
<b><u>KANABEC</u></b>								
CITY	1,734,436	0	5,634	4,694	0	0	4,694	0
TOWN	6,182,728	0	0	3,782	0	279	4,061	0
TOTAL	7,917,164	0	5,634	8,476	0	279	8,755	0

**TABLE 31 PART G**  
**2003 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>KANDIYOHI</u></b>								
CITY	10,538,607	0	4,867	938	625	0	1,563	0
TOWN	14,595,096	194	0	8,744	2,348	2,483	13,575	0
TOTAL	25,133,703	194	4,867	9,682	2,973	2,483	15,138	0
<b><u>KITTSOON</u></b>								
CITY	607,466	0	0	168	0	2,056	2,224	141
TOWN	3,120,922	0	0	11,244	0	1,212	12,456	1,062
TOTAL	3,728,388	0	0	11,412	0	3,268	14,680	1,203
<b><u>KOOCHICHING</u></b>								
CITY	3,228,088	0	0	0	0	0	0	7,767
TOWN	3,340,157	397	1,970	0	13,464	495	13,959	0
TOTAL	6,568,245	397	1,970	0	13,464	495	13,959	7,767
<b><u>LAC QUI PARLE</u></b>								
CITY	932,591	0	0	70	0	0	70	0
TOWN	3,985,531	143	0	0	78	0	78	0
TOTAL	4,918,122	143	0	70	78	0	148	0
<b><u>LAKE</u></b>								
CITY	2,272,048	0	0	6,686	0	0	6,686	1,072
TOWN	6,196,797	2,507	0	4,460	24,865	0	29,325	0
TOTAL	8,468,845	2,507	0	11,146	24,865	0	36,011	1,072
<b><u>LAKE/WOODS</u></b>								
CITY	464,163	0	1,270	0	0	1,081	1,081	62
TOWN	2,054,129	334	0	12	117	436	565	0
TOTAL	2,518,292	334	1,270	12	117	1,517	1,646	62
<b><u>LE SUEUR</u></b>								
CITY	7,543,209	0	0	394	0	0	394	6,501
TOWN	10,887,721	0	0	1,566	0	0	1,566	0
TOTAL	18,430,930	0	0	1,960	0	0	1,960	6,501
<b><u>LINCOLN</u></b>								
CITY	762,083	0	0	0	0	0	0	0
TOWN	2,655,721	0	0	72,728	0	0	72,728	0
TOTAL	3,417,804	0	0	72,728	0	0	72,728	0
<b><u>LYON</u></b>								
CITY	9,221,854	0	0	3,992	6	286	4,284	16,280
TOWN	6,547,906	0	0	5,168	56	0	5,224	0
TOTAL	15,769,760	0	0	9,160	62	286	9,508	16,280
<b><u>MCLEOD</u></b>								
CITY	13,104,290	0	4,503	0	0	0	0	896
TOWN	8,289,423	0	1,850	4,060	0	0	4,060	0
TOTAL	21,393,713	0	6,353	4,060	0	0	4,060	896
<b><u>MAHNOMEN</u></b>								
CITY	860,770	0	0	0	0	37	37	0
TOWN	1,590,540	0	430	206	1,050	0	1,256	0
TOTAL	2,451,310	0	430	206	1,050	37	1,293	0

**TABLE 31 PART G**  
**2003 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>MARSHALL</u></b>								
CITY	968,447	0	0	490	946	1,457	2,893	442
TOWN	4,413,533	17	0	1,830	59	2,556	4,445	0
TOTAL	5,381,980	17	0	2,320	1,005	4,013	7,338	442
<b><u>MARTIN</u></b>								
CITY	6,052,136	0	0	13,680	0	0	13,680	252
TOWN	9,764,094	0	0	64,054	0	0	64,054	6,040
TOTAL	15,816,230	0	0	77,734	0	0	77,734	6,292
<b><u>MEEKER</u></b>								
CITY	4,292,657	0	0	1,278	0	0	1,278	0
TOWN	9,901,289	0	5,125	18,422	0	0	18,422	189
TOTAL	14,193,946	0	5,125	19,700	0	0	19,700	189
<b><u>MILLE LACS</u></b>								
CITY	4,167,130	0	5,099	21,418	795	0	22,213	696
TOWN	8,923,541	3	150	11,456	0	0	11,456	1,936
TOTAL	13,090,671	3	5,249	32,874	795	0	33,669	2,632
<b><u>MORRISON</u></b>								
CITY	5,838,344	0	0	1,370	0	0	1,370	84
TOWN	12,062,712	329	1,181	2,362	86	651	3,099	0
TOTAL	17,901,056	329	1,181	3,732	86	651	4,469	84
<b><u>MOWER</u></b>								
CITY	10,860,112	0	0	1,277	75	0	1,352	45,908
TOWN	9,148,496	0	0	228,342	0	0	228,342	36
TOTAL	20,008,608	0	0	229,619	75	0	229,694	45,944
<b><u>MURRAY</u></b>								
CITY	1,241,892	0	0	0	0	0	0	0
TOWN	6,198,849	0	0	25,724	965	235	26,924	0
TOTAL	7,440,741	0	0	25,724	965	235	26,924	0
<b><u>NICOLLET</u></b>								
CITY	13,242,475	0	0	3,742	0	0	3,742	0
TOWN	7,321,031	0	0	10,916	146	0	11,062	0
TOTAL	20,563,506	0	0	14,658	146	0	14,804	0
<b><u>NOBLES</u></b>								
CITY	5,321,112	0	0	652	4,645	3,126	8,423	550
TOWN	6,741,799	0	0	11,750	50	0	11,800	0
TOTAL	12,062,911	0	0	12,402	4,695	3,126	20,223	550
<b><u>NORMAN</u></b>								
CITY	813,282	0	0	0	0	1,290	1,290	0
TOWN	3,204,110	0	0	36,186	0	0	36,186	0
TOTAL	4,017,392	0	0	36,186	0	1,290	37,476	0
<b><u>OLMSTED</u></b>								
CITY	76,768,349	0	6,498	0	26,910	0	26,910	69,808
TOWN	19,294,694	0	0	954	0	0	954	0
TOTAL	96,063,043	0	6,498	954	26,910	0	27,864	69,808

**TABLE 31 PART G**  
**2003 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>OTTER TAIL</u></b>								
CITY	12,297,944	0	1,937	0	10,867	6,858	17,725	13,944
TOWN	30,301,350	0	452	0	1,193	920	2,113	2,074
TOTAL	42,599,294	0	2,389	0	12,060	7,778	19,838	16,018
<b><u>PENNINGTON</u></b>								
CITY	2,533,773	118	0	9,832	0	0	9,832	0
TOWN	1,963,721	0	0	1,480	0	0	1,480	0
TOTAL	4,497,494	118	0	11,312	0	0	11,312	0
<b><u>PINE</u></b>								
CITY	4,862,638	0	0	5,780	1,635	0	7,415	1,836
TOWN	11,320,155	0	0	1,224	318	42	1,584	9,327
TOTAL	16,182,793	0	0	7,004	1,953	42	8,999	11,163
<b><u>PIPESTONE</u></b>								
CITY	1,974,709	0	0	16	593	4,981	5,590	0
TOWN	3,452,881	0	0	46	0	41	87	0
TOTAL	5,427,590	0	0	62	593	5,022	5,677	0
<b><u>POLK</u></b>								
CITY	6,166,081	0	1,141	2,214	0	289	2,503	19,382
TOWN	9,414,830	0	0	3,422	44	317	3,783	0
TOTAL	15,580,911	0	1,141	5,636	44	606	6,286	19,382
<b><u>POPE</u></b>								
CITY	2,042,259	19,823	5,304	608	1,001	0	1,609	5
TOWN	5,325,614	0	0	2,324	1,519	0	3,843	0
TOTAL	7,367,873	19,823	5,304	2,932	2,520	0	5,452	5
<b><u>RAMSEY</u></b>								
CITY	379,376,989	0	0	0	5,517	0	5,517	3,903,676
TOWN	11,302,377	0	0	0	0	0	0	2,938
TOTAL	390,679,366	0	0	0	5,517	0	5,517	3,906,614
<b><u>RED LAKE</u></b>								
CITY	440,555	0	0	0	0	0	0	0
TOWN	1,018,922	0	0	0	507	5	512	0
TOTAL	1,459,477	0	0	0	507	5	512	0
<b><u>REDWOOD</u></b>								
CITY	3,443,627	0	0	1,502	383	0	1,885	1,479
TOWN	7,838,879	0	0	292	305	0	597	0
TOTAL	11,282,506	0	0	1,794	688	0	2,482	1,479
<b><u>RENVILLE</u></b>								
CITY	3,119,496	0	0	94	2,009	1,620	3,723	0
TOWN	10,356,344	0	0	6,904	0	0	6,904	0
TOTAL	13,475,840	0	0	6,998	2,009	1,620	10,627	0
<b><u>RICE</u></b>								
CITY	22,736,616	0	7,449	0	20,004	467	20,471	0
TOWN	14,717,742	733	0	20,188	0	2,186	22,374	18
TOTAL	37,454,358	733	7,449	20,188	20,004	2,653	42,845	18

**TABLE 31 PART G**  
**2003 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	2,272,450	0	0	92	0	5,088	5,180	0
TOWN	4,941,927	1,296	0	460	0	670	1,130	0
TOTAL	7,214,377	1,296	0	552	0	5,758	6,310	0
<b>ROSEAU</b>								
CITY	2,115,052	0	546	0	16	236	252	8,246
TOWN	4,098,950	3,622	750	3,322	1,053	0	4,375	0
TOTAL	6,214,002	3,622	1,296	3,322	1,069	236	4,627	8,246
<b>ST. LOUIS</b>								
CITY	67,022,780	2,439	15,528	211,836	0	0	211,836	606,955
TOWN	36,408,372	3,394	5,613	448,590	504,669	2,111	955,370	0
TOTAL	103,431,152	5,833	21,141	660,426	504,669	2,111	1,167,206	606,955
<b>SCOTT</b>								
CITY	73,187,308	0	0	0	158,868	0	158,868	3,025
TOWN	21,679,508	0	0	1,062	0	0	1,062	0
TOTAL	94,866,816	0	0	1,062	158,868	0	159,930	3,025
<b>SHERBURNE</b>								
CITY	38,747,665	689	18,540	25,658	0	4,878	30,536	8,862
TOWN	22,876,571	0	0	10,470	8,720	0	19,190	0
TOTAL	61,624,236	689	18,540	36,128	8,720	4,878	49,726	8,862
<b>SIBLEY</b>								
CITY	2,839,000	0	0	204	0	0	204	0
TOWN	7,380,925	0	0	1,136	0	0	1,136	0
TOTAL	10,219,925	0	0	1,340	0	0	1,340	0
<b>STEARNS</b>								
CITY	59,349,700	171	0	21,106	2,542	6	23,654	2,656
TOWN	25,403,912	1,308	0	44,336	3,014	0	47,350	0
TOTAL	84,753,612	1,479	0	65,442	5,556	6	71,004	2,656
<b>STEELE</b>								
CITY	16,135,681	0	1,244	8,518	8,136	3,871	20,525	2,401
TOWN	7,150,537	0	0	3,722	0	1,827	5,549	0
TOTAL	23,286,218	0	1,244	12,240	8,136	5,698	26,074	2,401
<b>STEVENS</b>								
CITY	2,033,349	0	0	278	0	0	278	0
TOWN	3,516,171	0	0	1,436	0	0	1,436	0
TOTAL	5,549,520	0	0	1,714	0	0	1,714	0
<b>SWIFT</b>								
CITY	2,201,114	0	0	26	0	0	26	0
TOWN	4,765,046	0	1,341	29,762	0	0	29,762	6,236
TOTAL	6,966,160	0	1,341	29,788	0	0	29,788	6,236
<b>TODD</b>								
CITY	2,693,109	0	116	0	43	0	43	0
TOWN	8,121,755	0	1,340	12,504	0	0	12,504	0
TOTAL	10,814,864	0	1,456	12,504	43	0	12,547	0

**TABLE 31 PART G**  
**2003 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	496,333	125	0	16	392	828	1,236	0
TOWN	3,339,831	251	380	2,250	970	565	3,785	0
TOTAL	3,836,164	376	380	2,266	1,362	1,393	5,021	0
<b><u>WABASHA</u></b>								
CITY	6,355,080	0	0	0	18,476	0	18,476	0
TOWN	6,976,455	0	0	0	113	4,719	4,832	0
TOTAL	13,331,535	0	0	0	18,589	4,719	23,308	0
<b><u>WADENA</u></b>								
CITY	2,529,960	0	887	578	0	0	578	162
TOWN	2,950,297	0	0	13,880	463	0	14,343	0
TOTAL	5,480,257	0	887	14,458	463	0	14,921	162
<b><u>WASECA</u></b>								
CITY	5,022,901	0	0	36,090	0	0	36,090	807
TOWN	7,036,550	0	0	2,564	55	0	2,619	416
TOTAL	12,059,451	0	0	38,654	55	0	38,709	1,223
<b><u>WASHINGTON</u></b>								
CITY	182,424,886	0	0	5,484	16,229	0	21,713	6,438
TOWN	19,524,512	0	38,927	126	36,409	3,773	40,308	4,090
TOTAL	201,949,398	0	38,927	5,610	52,638	3,773	62,021	10,528
<b><u>WATONWAN</u></b>								
CITY	2,123,653	0	0	1,000	0	0	1,000	156
TOWN	4,418,127	0	972	3,224	255	667	4,146	0
TOTAL	6,541,780	0	972	4,224	255	667	5,146	156
<b><u>WILKIN</u></b>								
CITY	1,292,777	0	0	254	0	244	498	0
TOWN	4,472,766	0	0	3,774	0	0	3,774	0
TOTAL	5,765,543	0	0	4,028	0	244	4,272	0
<b><u>WINONA</u></b>								
CITY	19,567,558	0	0	34,398	50,571	0	84,969	779
TOWN	8,389,152	0	0	924	507	496	1,927	0
TOTAL	27,956,710	0	0	35,322	51,078	496	86,896	779
<b><u>WRIGHT</u></b>								
CITY	53,292,703	0	12,485	6,490	0	740	7,230	7,237
TOWN	27,053,468	0	0	13,821	0	0	13,821	198
TOTAL	80,346,171	0	12,485	20,311	0	740	21,051	7,435
<b><u>YELLOW MEDICINE</u></b>								
CITY	1,714,082	0	791	0	899	0	899	413
TOWN	5,234,584	0	270	0	1,049	0	1,049	0
TOTAL	6,948,666	0	1,061	0	1,948	0	1,948	413
<b><u>STATE TOTAL</u></b>								
CITY	3,199,982,507	25,189	547,938	871,877	348,266	61,827	1,281,970	8,193,412
TOWN	852,681,966	55,031	149,524	1,556,315	977,475	82,823	2,616,613	38,469
TOTAL	4,052,664,473	80,220	697,462	2,428,192	1,325,741	144,650	3,898,583	8,231,881

**TABLE 31 PART H**  
**2003 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	4,830	8,824	0	748	18,219	19,972	1,299,152
TOWN	3,601	0	61,676	45,962	0	418	111,657	114,418	12,814,637
TOTAL	4,368	0	66,506	54,786	0	1,166	129,876	134,390	14,113,789
<b><u>ANOKA</u></b>									
CITY	1,942	64,237	2,144,142	1,076,308	0	192,694	3,494,296	3,830,564	227,271,255
TOWN	0	0	7,842	124,238	0	1,370	133,539	135,361	9,455,952
TOTAL	1,942	64,237	2,151,984	1,200,546	0	194,064	3,627,835	3,965,925	236,727,207
<b><u>BECKER</u></b>									
CITY	14,451	0	24,390	40,678	0	81	82,691	84,445	6,110,664
TOWN	0	3,343	81,232	37,544	0	614	122,733	134,486	15,274,281
TOTAL	14,451	3,343	105,622	78,222	0	695	205,424	218,931	21,384,945
<b><u>BELTRAMI</u></b>									
CITY	2,887	0	130,220	72,738	0	0	211,470	212,663	5,780,215
TOWN	124	0	53,774	722,494	0	0	776,924	813,790	11,217,419
TOTAL	3,011	0	183,994	795,232	0	0	988,394	1,026,453	16,997,634
<b><u>BENTON</u></b>									
CITY	2,381	92	149,923	77,698	0	0	230,169	230,205	12,288,571
TOWN	0	0	90,450	171,688	0	0	262,886	301,692	8,215,757
TOTAL	2,381	92	240,373	249,386	0	0	493,055	531,897	20,504,328
<b><u>BIG STONE</u></b>									
CITY	15,223	0	17,793	14,234	0	0	47,250	47,355	847,304
TOWN	0	0	13,137	684	0	0	13,821	17,548	2,358,511
TOTAL	15,223	0	30,930	14,918	0	0	61,071	64,903	3,205,815
<b><u>BLUE EARTH</u></b>									
CITY	0	0	273,779	126,387	0	0	400,174	418,848	24,809,748
TOWN	0	6	95,154	540,545	0	0	635,722	644,328	14,826,605
TOTAL	0	6	368,933	666,932	0	0	1,035,896	1,063,176	39,636,353
<b><u>BROWN</u></b>									
CITY	0	0	12,879	17,062	0	0	30,700	38,723	8,744,188
TOWN	0	0	21,565	25,808	0	2,066	50,092	58,643	7,439,037
TOTAL	0	0	34,444	42,870	0	2,066	80,792	97,366	16,183,225
<b><u>CARLTON</u></b>									
CITY	1,029	156	156,027	98,284	0	62	266,751	282,345	8,086,014
TOWN	0	0	130,372	592,762	0	0	723,134	726,778	9,116,785
TOTAL	1,029	156	286,399	691,046	0	62	989,885	1,009,123	17,202,799
<b><u>CARVER</u></b>									
CITY	0	0	411,422	273,660	0	365	685,503	707,169	62,115,412
TOWN	0	0	48,112	76,134	0	0	124,246	128,560	10,601,759
TOTAL	0	0	459,534	349,794	0	365	809,749	835,729	72,717,171
<b><u>CASS</u></b>									
CITY	0	0	105,468	30,950	0	0	153,965	164,713	8,385,333
TOWN	0	0	142,090	776,934	0	0	919,024	1,107,980	25,141,133
TOTAL	0	0	247,558	807,884	0	0	1,072,989	1,272,693	33,526,466

**TABLE 31 PART H**  
**2003 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>CHIPPEWA</b>									
CITY	7,303	0	66,148	15,024	0	484	89,733	90,288	3,131,530
TOWN	5,339	0	44,898	185,808	0	15	236,060	248,981	5,142,650
TOTAL	12,642	0	111,046	200,832	0	499	325,793	339,269	8,274,180
<b>CHISAGO</b>									
CITY	9,082	0	215,846	164,754	0	0	389,952	399,121	16,784,251
TOWN	0	0	151,910	160,020	0	0	311,930	434,996	16,905,674
TOTAL	9,082	0	367,756	324,774	0	0	701,882	834,117	33,689,925
<b>CLAY</b>									
CITY	24,179	0	45,907	106,256	0	0	206,758	210,983	15,995,636
TOWN	4,141	0	33,840	113,498	0	0	151,479	157,871	7,515,363
TOTAL	28,320	0	79,747	219,754	0	0	358,237	368,854	23,510,999
<b>CLEARWATER</b>									
CITY	1,964	242	5,597	556	0	0	8,359	8,389	612,980
TOWN	0	0	38,900	738,588	0	0	777,488	789,103	4,352,763
TOTAL	1,964	242	44,497	739,144	0	0	785,847	797,492	4,965,743
<b>COOK</b>									
CITY	0	0	359	23	0	378	1,392	1,408	1,111,515
TOWN	0	0	25,464	0	0	224	25,688	130,005	7,543,148
TOTAL	0	0	25,823	23	0	602	27,080	131,413	8,654,663
<b>COTTONWOOD</b>									
CITY	0	0	7,678	19,180	0	0	26,858	31,654	2,491,461
TOWN	0	0	25,740	477,051	0	39	502,830	503,321	6,443,240
TOTAL	0	0	33,418	496,231	0	39	529,688	534,975	8,934,701
<b>CROW WING</b>									
CITY	6,042	0	169,534	178,752	0	12	363,651	364,967	34,247,304
TOWN	0	0	126,613	192,584	0	1,616	320,813	344,222	29,602,229
TOTAL	6,042	0	296,147	371,336	0	1,628	684,464	709,189	63,849,533
<b>DAKOTA</b>									
CITY	378	267,034	2,950,426	1,613,830	0	0	4,840,690	5,051,213	329,276,871
TOWN	0	19,260	71,564	275,706	0	0	367,164	500,462	14,605,657
TOTAL	378	286,294	3,021,990	1,889,536	0	0	5,207,854	5,551,675	343,882,528
<b>DODGE</b>									
CITY	0	0	65,860	22,894	0	446	89,200	94,094	4,904,714
TOWN	0	0	79,426	14,942	0	92	94,460	97,601	7,405,922
TOTAL	0	0	145,286	37,836	0	538	183,660	191,695	12,310,636
<b>DOUGLAS</b>									
CITY	17,399	1,095	54,692	43,886	0	0	149,642	150,104	9,938,067
TOWN	71	0	61,434	100,277	0	0	161,782	206,936	19,282,610
TOTAL	17,470	1,095	116,126	144,163	0	0	311,424	357,040	29,220,677
<b>FARIBAULT</b>									
CITY	12	0	50,771	25,422	0	0	76,289	81,505	3,323,472
TOWN	0	0	50,137	19,788	0	0	69,961	71,606	7,704,922
TOTAL	12	0	100,908	45,210	0	0	146,250	153,111	11,028,394

**TABLE 31 PART H**  
**2003 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	0	0	36,223	49,598	0	0	85,821	92,706	5,304,116
TOWN	0	0	90,862	56,310	0	0	147,172	152,512	7,827,850
TOTAL	0	0	127,085	105,908	0	0	232,993	245,218	13,131,966
<b><u>FREEBORN</u></b>									
CITY	406	402	173,004	116,004	0	0	289,884	306,080	9,487,832
TOWN	1,006	174	115,846	1,020,436	0	0	1,137,462	1,147,380	10,286,747
TOTAL	1,412	576	288,850	1,136,440	0	0	1,427,346	1,453,460	19,774,579
<b><u>GOODHUE</u></b>									
CITY	0	0	284,896	119,456	0	0	471,724	473,101	27,396,246
TOWN	1,124	60	62,670	37,003	0	0	100,857	115,352	13,942,347
TOTAL	1,124	60	347,566	156,459	0	0	572,581	588,453	41,338,593
<b><u>GRANT</u></b>									
CITY	41,430	995	23,478	0	0	0	65,903	66,621	1,030,716
TOWN	0	0	67,824	3,777	0	0	71,601	81,454	3,643,430
TOTAL	41,430	995	91,302	3,777	0	0	137,504	148,075	4,674,146
<b><u>HENNEPIN</u></b>									
CITY	8,108	5,718,809	8,398,949	3,278,156	0	100,466	20,742,975	20,967,915	1,210,478,720
TOWN	0	0	13,702	25,000	0	0	38,702	38,702	3,661,696
TOTAL	8,108	5,718,809	8,412,651	3,303,156	0	100,466	20,781,677	21,006,617	1,214,140,416
<b><u>HOUSTON</u></b>									
CITY	0	0	51,528	29,982	0	0	81,510	84,168	4,984,908
TOWN	0	318	122,660	36,822	0	0	159,800	165,126	5,193,181
TOTAL	0	318	174,188	66,804	0	0	241,310	249,294	10,178,089
<b><u>HUBBARD</u></b>									
CITY	0	163	68,016	14,164	0	0	86,487	90,130	2,590,524
TOWN	0	128	59,511	325,452	0	0	386,291	410,075	15,618,061
TOTAL	0	291	127,527	339,616	0	0	472,778	500,205	18,208,585
<b><u>ISANTI</u></b>									
CITY	839	0	80,104	48,940	0	1,524	131,467	139,461	6,782,775
TOWN	0	0	24,602	151,918	0	2,397	178,917	179,095	14,094,823
TOTAL	839	0	104,706	200,858	0	3,921	310,384	318,556	20,877,598
<b><u>ITASCA</u></b>									
CITY	1,846	0	95,684	238,834	0	1,054	342,325	354,246	14,446,602
TOWN	861	0	241,356	1,050,616	0	378	1,293,211	1,402,831	20,250,059
TOTAL	2,707	0	337,040	1,289,450	0	1,432	1,635,536	1,757,077	34,696,661
<b><u>JACKSON</u></b>									
CITY	135	0	9,912	18,930	0	0	28,977	28,977	1,801,175
TOWN	371	0	83,821	159,372	0	5,655	249,219	252,997	7,638,880
TOTAL	506	0	93,733	178,302	0	5,655	278,196	281,974	9,440,055
<b><u>KANABEC</u></b>									
CITY	1,137	482	5,639	12,947	0	0	20,205	30,533	1,764,969
TOWN	0	40	6,360	2,347	0	0	8,747	12,808	6,195,536
TOTAL	1,137	522	11,999	15,294	0	0	28,952	43,341	7,960,505

**TABLE 31 PART H**  
**2003 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	10,425	0	44,708	71,979	0	461	127,573	134,003	10,672,610
TOWN	1,589	0	43,049	516,152	0	476	561,266	575,035	15,170,131
TOTAL	12,014	0	87,757	588,131	0	937	688,839	709,038	25,842,741
<b><u>KITTSO</u></b>									
CITY	26,010	0	32,990	0	0	0	59,141	61,365	668,831
TOWN	3,605	0	9,763	896,036	0	0	910,466	922,922	4,043,844
TOTAL	29,615	0	42,753	896,036	0	0	969,607	984,287	4,712,675
<b><u>KOOCHICHING</u></b>									
CITY	355	0	71,914	29,412	0	0	109,448	109,448	3,337,536
TOWN	0	0	74,046	0	0	0	74,046	90,372	3,430,529
TOTAL	355	0	145,960	29,412	0	0	183,494	199,820	6,768,065
<b><u>LAC QUI PARLE</u></b>									
CITY	15,831	0	29,672	7,872	0	0	53,375	53,445	986,036
TOWN	0	0	44,599	17,930	0	16	62,545	62,766	4,048,297
TOTAL	15,831	0	74,271	25,802	0	16	115,920	116,211	5,034,333
<b><u>LAKE</u></b>									
CITY	133	0	25,015	6,878	0	0	33,098	39,784	2,311,832
TOWN	293	0	50,864	25,908	0	213	77,278	109,110	6,305,907
TOTAL	426	0	75,879	32,786	0	213	110,376	148,894	8,617,739
<b><u>LAKEWOODS</u></b>									
CITY	2,268	191	3,304	6,564	0	0	12,389	14,740	478,903
TOWN	0	12	90	12,644	0	0	12,746	13,645	2,067,774
TOTAL	2,268	203	3,394	19,208	0	0	25,135	28,385	2,546,677
<b><u>LE SUEUR</u></b>									
CITY	0	0	61,948	50,074	0	0	118,523	118,917	7,662,126
TOWN	15	0	75,660	149,991	0	0	225,666	227,232	11,114,953
TOTAL	15	0	137,608	200,065	0	0	344,189	346,149	18,777,079
<b><u>LINCOLN</u></b>									
CITY	0	0	12,757	5,730	0	0	18,487	18,487	780,570
TOWN	0	11	42,555	274,015	0	0	316,581	389,309	3,045,030
TOTAL	0	11	55,312	279,745	0	0	335,068	407,796	3,825,600
<b><u>LYON</u></b>									
CITY	20,460	12	50,801	29,006	0	0	116,559	120,843	9,342,697
TOWN	0	0	66,772	383,136	0	0	449,908	455,132	7,003,038
TOTAL	20,460	12	117,573	412,142	0	0	566,467	575,975	16,345,735
<b><u>MCLEOD</u></b>									
CITY	1,601	0	37,192	30,121	0	200	70,010	74,513	13,178,803
TOWN	741	0	28,637	34,698	0	0	64,076	69,986	8,359,409
TOTAL	2,342	0	65,829	64,819	0	200	134,086	144,499	21,538,212
<b><u>MAHNOMEN</u></b>									
CITY	16,650	0	29,154	0	0	0	45,804	45,841	906,611
TOWN	375	0	11,765	0	0	0	12,140	13,826	1,604,366
TOTAL	17,025	0	40,919	0	0	0	57,944	59,667	2,510,977

**TABLE 31 PART H**  
**2003 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	44,693	792	18,660	0	0	292	64,879	67,772	1,036,219
TOWN	2,610	377	43,126	1,008,570	0	0	1,054,683	1,059,145	5,472,678
TOTAL	47,303	1,169	61,786	1,008,570	0	292	1,119,562	1,126,917	6,508,897
<b><u>MARTIN</u></b>									
CITY	519	0	23,727	57,440	0	0	81,938	95,618	6,147,754
TOWN	0	0	53,074	580,496	0	0	639,610	703,664	10,467,758
TOTAL	519	0	76,801	637,936	0	0	721,548	799,282	16,615,512
<b><u>MEEKER</u></b>									
CITY	17,878	0	28,016	37,096	0	0	82,990	84,268	4,376,925
TOWN	2,047	0	92,530	47,139	0	117	142,022	165,569	10,066,858
TOTAL	19,925	0	120,546	84,235	0	117	225,012	249,837	14,443,783
<b><u>MILLE LACS</u></b>									
CITY	123	209	41,930	52,516	0	0	95,474	122,786	4,289,916
TOWN	0	0	62,494	68,619	0	0	133,049	144,658	9,068,199
TOTAL	123	209	104,424	121,135	0	0	228,523	267,444	13,358,115
<b><u>MORRISON</u></b>									
CITY	1,067	0	104,011	57,539	0	0	162,701	164,071	6,002,415
TOWN	0	0	34,584	345,028	0	0	379,612	384,221	12,446,933
TOTAL	1,067	0	138,595	402,567	0	0	542,313	548,292	18,449,348
<b><u>MOWER</u></b>									
CITY	48	0	45,209	9,642	0	0	100,807	102,159	10,962,271
TOWN	0	0	377,706	241,750	0	0	619,492	847,834	9,996,330
TOTAL	48	0	422,915	251,392	0	0	720,299	949,993	20,958,601
<b><u>MURRAY</u></b>									
CITY	0	1,537	41,201	8,848	0	0	51,586	51,586	1,293,478
TOWN	0	150	109,778	229,526	0	0	339,454	366,378	6,565,227
TOTAL	0	1,687	150,979	238,374	0	0	391,040	417,964	7,858,705
<b><u>NICOLLET</u></b>									
CITY	0	0	79,541	59,934	0	196	139,671	143,413	13,385,888
TOWN	0	0	47,280	438,890	0	0	486,170	497,232	7,818,263
TOTAL	0	0	126,821	498,824	0	196	625,841	640,645	21,204,151
<b><u>NOBLES</u></b>									
CITY	3	0	10,600	42,138	0	0	53,291	61,714	5,382,826
TOWN	0	0	38,879	6,602	0	0	45,481	57,281	6,799,080
TOTAL	3	0	49,479	48,740	0	0	98,772	118,995	12,181,906
<b><u>NORMAN</u></b>									
CITY	1,039	0	10,372	4,458	0	0	15,869	17,159	830,441
TOWN	0	0	9,293	46	0	0	9,339	45,525	3,249,635
TOTAL	1,039	0	19,665	4,504	0	0	25,208	62,684	4,080,076
<b><u>OLMSTED</u></b>									
CITY	0	0	116,098	340,914	26,012	82,712	635,544	668,952	77,437,301
TOWN	0	0	98,158	110,816	0	48	209,022	209,976	19,504,670
TOTAL	0	0	214,256	451,730	26,012	82,760	844,566	878,928	96,941,971

**TABLE 31 PART H**  
**2003 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	41,741	6,738	332,332	33,850	0	0	428,605	448,267	12,746,211
TOWN	2,859	0	138,904	123,464	0	0	267,301	269,866	30,571,216
TOTAL	44,600	6,738	471,236	157,314	0	0	695,906	718,133	43,317,427
<b><u>PENNINGTON</u></b>									
CITY	17,958	0	11,613	27,332	0	90	56,993	66,943	2,600,716
TOWN	4,090	0	24,669	490,300	0	0	519,059	520,539	2,484,260
TOTAL	22,048	0	36,282	517,632	0	90	576,052	587,482	5,084,976
<b><u>PINE</u></b>									
CITY	3,575	0	135,140	43,052	0	0	183,603	191,018	5,053,656
TOWN	0	0	153,548	89,689	0	14	252,578	254,162	11,574,317
TOTAL	3,575	0	288,688	132,741	0	14	436,181	445,180	16,627,973
<b><u>PIPESTONE</u></b>									
CITY	31,918	12,590	52,165	11,516	0	0	108,189	113,779	2,088,488
TOWN	0	0	36,595	10,199	0	0	46,794	46,881	3,499,762
TOTAL	31,918	12,590	88,760	21,715	0	0	154,983	160,660	5,588,250
<b><u>POLK</u></b>									
CITY	33,994	75	94,160	82,304	0	3,344	233,259	236,903	6,402,984
TOWN	8,523	388	83,970	486,564	0	10	579,455	583,238	9,998,068
TOTAL	42,517	463	178,130	568,868	0	3,354	812,714	820,141	16,401,052
<b><u>POPE</u></b>									
CITY	21,656	20,595	50,015	20,792	0	0	113,063	139,799	2,182,058
TOWN	0	0	80,066	41,758	0	0	121,824	125,667	5,451,281
TOTAL	21,656	20,595	130,081	62,550	0	0	234,887	265,466	7,633,339
<b><u>RAMSEY</u></b>									
CITY	0	804	2,913,154	2,468,751	0	0	9,286,385	9,291,902	388,668,891
TOWN	0	0	9,282	46,014	0	0	58,234	58,234	11,360,611
TOTAL	0	804	2,922,436	2,514,765	0	0	9,344,619	9,350,136	400,029,502
<b><u>RED LAKE</u></b>									
CITY	5,800	0	19,086	32,522	0	0	57,408	57,408	497,963
TOWN	0	0	9,445	328,012	0	0	337,457	337,969	1,356,891
TOTAL	5,800	0	28,531	360,534	0	0	394,865	395,377	1,854,854
<b><u>REDWOOD</u></b>									
CITY	0	180	49,448	19,893	0	0	71,000	72,885	3,516,512
TOWN	0	0	28,622	17,030	0	0	45,652	46,249	7,885,128
TOTAL	0	180	78,070	36,923	0	0	116,652	119,134	11,401,640
<b><u>RENVILLE</u></b>									
CITY	0	125	59,348	20,271	0	0	79,744	83,467	3,202,963
TOWN	2,412	0	70,106	532,581	0	0	605,099	612,003	10,968,347
TOTAL	2,412	125	129,454	552,852	0	0	684,843	695,470	14,171,310
<b><u>RICE</u></b>									
CITY	804	0	249,798	147,910	0	326	398,838	426,758	23,163,374
TOWN	0	0	69,197	277,583	0	0	346,798	369,905	15,087,647
TOTAL	804	0	318,995	425,493	0	326	745,636	796,663	38,251,021

**TABLE 31 PART H**  
**2003 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>ROCK</b>									
CITY	3,668	0	12,427	9,022	0	0	25,117	30,297	2,302,747
TOWN	0	2	31,882	6,552	0	0	38,436	40,862	4,982,789
TOTAL	3,668	2	44,309	15,574	0	0	63,553	71,159	7,285,536
<b>ROSEAU</b>									
CITY	3,229	44	22,575	16,026	0	0	50,120	50,918	2,165,970
TOWN	0	66	97,838	16,793	0	0	114,697	123,444	4,222,394
TOTAL	3,229	110	120,413	32,819	0	0	164,817	174,362	6,388,364
<b>ST. LOUIS</b>									
CITY	964	0	1,055,105	151,458	1,440	0	1,815,922	2,045,725	69,068,505
TOWN	0	0	214,327	614,273	0	0	828,600	1,792,977	38,201,349
TOTAL	964	0	1,269,432	765,731	1,440	0	2,644,522	3,838,702	107,269,854
<b>SCOTT</b>									
CITY	0	1,084	450,215	352,076	0	0	806,400	965,268	74,152,576
TOWN	0	225	103,647	176,728	0	0	280,600	281,662	21,961,170
TOTAL	0	1,309	553,862	528,804	0	0	1,087,000	1,246,930	96,113,746
<b>SHERBURNE</b>									
CITY	2,326	0	257,940	209,388	0	16,467	494,983	544,748	39,292,413
TOWN	0	0	143,072	357,498	0	1,397	501,967	521,157	23,397,728
TOTAL	2,326	0	401,012	566,886	0	17,864	996,950	1,065,905	62,690,141
<b>SIBLEY</b>									
CITY	0	0	33,196	18,082	0	50	51,328	51,532	2,890,532
TOWN	0	0	11,892	506,679	0	0	518,571	519,707	7,900,632
TOTAL	0	0	45,088	524,761	0	50	569,899	571,239	10,791,164
<b>STEARNS</b>									
CITY	33,186	1,080	622,299	340,788	0	880	1,000,889	1,024,714	60,374,414
TOWN	0	0	165,656	143,924	0	99	309,679	358,337	25,762,249
TOTAL	33,186	1,080	787,955	484,712	0	979	1,310,568	1,383,051	86,136,663
<b>STEELE</b>									
CITY	0	0	21,520	12,008	0	0	35,929	57,698	16,193,379
TOWN	113	0	80,244	281,040	0	54	361,451	367,000	7,517,537
TOTAL	113	0	101,764	293,048	0	54	397,380	424,698	23,710,916
<b>STEVENS</b>									
CITY	10,238	0	59,338	16,753	0	99	86,428	86,706	2,120,055
TOWN	0	0	13,090	711,778	0	0	724,868	726,304	4,242,475
TOTAL	10,238	0	72,428	728,531	0	99	811,296	813,010	6,362,530
<b>SWIFT</b>									
CITY	11,101	7,756	36,904	14,131	0	98	69,990	70,016	2,271,130
TOWN	0	0	21,478	560,287	0	0	588,001	619,104	5,384,150
TOTAL	11,101	7,756	58,382	574,418	0	98	657,991	689,120	7,655,280
<b>TODD</b>									
CITY	663	0	75,313	14,068	0	168	90,212	90,371	2,783,480
TOWN	962	0	17,132	103,169	0	268	121,531	135,375	8,257,130
TOTAL	1,625	0	92,445	117,237	0	436	211,743	225,746	11,040,610

**TABLE 31 PART H**  
**2003 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	23,268	0	0	0	26,679	28,040	524,373
TOWN	0	0	41,671	469,416	0	0	511,087	515,503	3,855,334
TOTAL	3,411	0	64,939	469,416	0	0	537,766	543,543	4,379,707
<b><u>WABASHA</u></b>									
CITY	0	0	67,722	36,235	0	0	103,957	122,433	6,477,513
TOWN	0	112	30,293	19,393	0	0	49,798	54,630	7,031,085
TOTAL	0	112	98,015	55,628	0	0	153,755	177,063	13,508,598
<b><u>WADENA</u></b>									
CITY	6,763	0	49,650	31,224	0	74	87,873	89,338	2,619,298
TOWN	0	0	16,239	138,856	0	597	155,692	170,035	3,120,332
TOTAL	6,763	0	65,889	170,080	0	671	243,565	259,373	5,739,630
<b><u>WASECA</u></b>									
CITY	232	0	15,262	27,166	0	0	43,467	79,557	5,102,458
TOWN	6	0	53,378	542,483	0	662	596,945	599,564	7,636,114
TOTAL	238	0	68,640	569,649	0	662	640,412	679,121	12,738,572
<b><u>WASHINGTON</u></b>									
CITY	2,056	2,248	1,591,310	1,219,343	0	5,076	2,826,471	2,848,184	185,273,070
TOWN	0	48	57,336	189,691	0	0	251,165	330,400	19,854,912
TOTAL	2,056	2,296	1,648,646	1,409,034	0	5,076	3,077,636	3,178,584	205,127,982
<b><u>WATONWAN</u></b>									
CITY	12	0	13,300	21,906	0	0	35,374	36,374	2,160,027
TOWN	0	41	64,402	29,922	0	0	94,365	99,483	4,517,610
TOTAL	12	41	77,702	51,828	0	0	129,739	135,857	6,677,637
<b><u>WILKIN</u></b>									
CITY	46,787	0	9,251	6,640	0	0	62,678	63,176	1,355,953
TOWN	2,480	0	24,096	9,264	0	159	35,999	39,773	4,512,539
TOTAL	49,267	0	33,347	15,904	0	159	98,677	102,949	5,868,492
<b><u>WINONA</u></b>									
CITY	921	81	174,762	130,025	0	0	306,568	391,537	19,959,095
TOWN	564	339	12,321	19,201	0	125	32,550	34,477	8,423,629
TOTAL	1,485	420	187,083	149,226	0	125	339,118	426,014	28,382,724
<b><u>WRIGHT</u></b>									
CITY	3,659	3,724	407,116	352,966	0	2,556	777,258	796,973	54,089,676
TOWN	0	0	232,804	159,836	0	0	392,838	406,659	27,460,127
TOTAL	3,659	3,724	639,920	512,802	0	2,556	1,170,096	1,203,632	81,549,803
<b><u>YELLOW MEDICINE</u></b>									
CITY	7,699	0	37,144	20,726	0	0	65,982	67,672	1,781,754
TOWN	0	0	73,669	35,811	0	0	109,480	110,799	5,345,383
TOTAL	7,699	0	110,813	56,537	0	0	175,462	178,471	7,127,137
<b><u>STATE TOTAL</u></b>									
CITY	612,404	6,113,572	26,211,820	14,770,796	27,452	411,403	56,340,859	58,195,956	3,258,178,463
TOWN	49,922	25,100	5,970,117	21,185,888	0	19,139	27,288,635	30,109,803	882,791,769
TOTAL	662,326	6,138,672	32,181,937	35,956,684	27,452	430,542	83,629,494	88,305,759	4,140,970,232

**TABLE 32**  
**TAXABLE VALUE DETERMINATION BY COUNTY**  
**TAXES PAYABLE 2004**

<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	14,116,335	142,184	71,267	0	13,902,884	64,930	13,967,814
Anoka	236,617,283	16,629,051	19,853,730	0	200,134,502	32,620,062	232,754,564
Becker	21,366,038	363,891	0	0	21,002,147	0	21,002,147
Beltrami	17,005,315	296,377	0	0	16,708,938	0	16,708,938
Benton	20,485,733	1,312,811	0	4,139	19,168,783	0	19,168,783
Big Stone	3,195,098	0	0	0	3,195,098	0	3,195,098
Blue Earth	39,623,868	1,437,553	0	0	38,186,315	0	38,186,315
Brown	16,014,884	535,934	0	0	15,478,950	0	15,478,950
Carlton	17,202,004	456,415	0	9,062	16,736,527	0	16,736,527
Carver	72,527,122	7,719,435	3,986,523	0	60,821,164	6,132,474	66,953,638
Cass	33,516,819	208,620	0	0	33,308,199	0	33,308,199
Chippewa	8,268,629	97,647	0	0	8,170,982	0	8,170,982
Chisago	33,619,178	886,690	0	9,961	32,722,527	0	32,722,527
Clay	23,302,106	940,520	0	0	22,361,586	0	22,361,586
Clearwater	4,960,270	0	0	0	4,960,270	0	4,960,270
Cook	8,657,439	59,669	102,555	0	8,495,215	24,049	8,519,264
Cottonwood	8,906,349	353,520	0	0	8,552,829	0	8,552,829
Crow Wing	63,866,187	1,374,017	163,182	0	62,328,988	86,718	62,415,706
Dakota	343,704,509	14,268,460	30,769,637	0	298,666,412	34,121,362	332,787,774
Dodge	12,306,197	336,583	0	0	11,969,614	0	11,969,614
Douglas	29,211,171	512,784	0	0	28,698,387	0	28,698,387
Faribault	11,002,560	231,507	0	0	10,771,053	0	10,771,053
Fillmore	13,116,193	409,954	0	0	12,706,239	0	12,706,239
Freeborn	19,747,973	388,740	0	0	19,359,233	0	19,359,233
Goodhue	41,321,801	1,536,357	0	0	39,785,444	0	39,785,444
Grant	4,679,093	27,754	0	5,974	4,645,365	0	4,645,365
Hennepin	1,211,610,550	102,536,286	136,151,316	10,483	972,912,465	97,770,765	1,070,683,230
Houston	10,174,308	131,150	0	0	10,043,158	0	10,043,158
Hubbard	18,210,447	175,866	0	0	18,034,581	0	18,034,581
Isanti	20,890,253	296,698	0	0	20,593,555	0	20,593,555

**TABLE 32**  
**TAXABLE VALUE DETERMINATION BY COUNTY**  
**TAXES PAYABLE 2004**

<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	34,690,333	421,446	547,266	9,289	33,712,332	411,136	34,123,468
Jackson	9,449,386	80,908	0	0	9,368,478	0	9,368,478
Kanabec	7,954,179	83,388	0	0	7,870,791	0	7,870,791
Kandiyohi	25,807,642	315,798	0	1,462	25,490,382	0	25,490,382
Kittson	4,706,084	10,143	0	0	4,695,941	0	4,695,941
Koochiching	6,757,776	0	0	0	6,757,776	207	6,757,983
Lac Qui Parle	5,019,508	19,015	0	0	5,000,493	0	5,000,493
Lake	8,622,635	273,315	239,130	0	8,110,190	126,426	8,236,616
Lake of the Woods	2,546,378	0	0	0	2,546,378	0	2,546,378
Le Sueur	18,731,377	400,346	0	0	18,331,031	0	18,331,031
Lincoln	3,823,483	4,391	0	0	3,819,092	0	3,819,092
Lyon	16,323,052	1,059,299	0	0	15,263,753	0	15,263,753
McLeod	21,530,245	471,324	0	0	21,058,921	0	21,058,921
Mahnomen	2,508,502	7,441	0	0	2,501,061	0	2,501,061
Marshall	6,498,659	23,208	0	0	6,475,451	0	6,475,451
Martin	16,600,974	522,676	0	0	16,078,298	0	16,078,298
Meeker	14,388,665	198,866	0	5,976	14,183,823	0	14,183,823
Mille Lacs	13,339,357	392,354	0	1,591	12,945,412	0	12,945,412
Morrison	18,427,999	579,737	0	0	17,848,262	0	17,848,262
Mower	20,939,542	518,518	0	42,293	20,378,731	0	20,378,731
Murray	7,846,903	31,483	0	0	7,815,420	0	7,815,420
Nicollet	21,305,501	481,714	0	0	20,823,787	0	20,823,787
Nobles	12,098,198	285,108	0	0	11,813,090	0	11,813,090
Norman	4,066,061	11,619	0	0	4,054,442	0	4,054,442
Olmsted	96,552,179	3,440,587	0	0	93,111,592	0	93,111,592
Ottertail	43,283,758	1,003,847	0	0	42,279,911	0	42,279,911
Pennington	5,056,352	30,892	0	0	5,025,460	0	5,025,460
Pine	16,623,502	249,786	0	13,484	16,360,232	0	16,360,232
Pipestone	5,578,625	113,936	0	0	5,464,689	0	5,464,689
Polk	16,360,674	496,827	0	0	15,863,847	0	15,863,847

**TABLE 32**  
**TAXABLE VALUE DETERMINATION BY COUNTY**  
**TAXES PAYABLE 2004**

<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	7,629,721	48,078	0	6,953	7,574,690	0	7,574,690
Ramsey	399,338,401	30,443,069	41,259,951	0	327,635,381	56,189,168	383,824,549
Red Lake	1,853,090	14,813	0	0	1,838,277	0	1,838,277
Redwood	11,386,066	53,516	0	0	11,332,550	0	11,332,550
Renville	14,165,432	268,894	0	0	13,896,538	0	13,896,538
Rice	38,251,762	1,738,586	0	0	36,513,176	0	36,513,176
Rock	7,272,482	200,169	0	0	7,072,313	0	7,072,313
Roseau	6,386,242	104,107	0	7,772	6,274,363	0	6,274,363
St Louis	107,393,899	6,606,491	774,520	26,566	99,986,322	1,187,744	101,174,066
Scott	95,903,075	2,150,882	6,536,474	0	87,215,719	7,830,937	95,046,656
Sherburne	62,628,982	1,278,916	0	10,135	61,339,931	0	61,339,931
Sibley	10,790,776	180,449	0	0	10,610,327	0	10,610,327
Stearns	86,047,639	3,997,903	0	8,321	82,041,415	0	82,041,415
Steele	23,695,693	458,509	0	0	23,237,184	0	23,237,184
Stevens	6,348,094	128,662	0	616	6,218,816	0	6,218,816
Swift	7,652,296	263,578	0	0	7,388,718	0	7,388,718
Todd	11,036,378	176,003	0	0	10,860,375	0	10,860,375
Traverse	4,372,762	2,807	0	3,118	4,366,837	0	4,366,837
Wabasha	13,504,612	373,010	0	0	13,131,602	0	13,131,602
Wadena	5,739,561	166,679	0	0	5,572,882	0	5,572,882
Waseca	12,715,518	136,328	0	0	12,579,190	0	12,579,190
Washington	204,977,899	6,669,219	13,680,449	10,497	184,617,734	17,621,506	202,239,240
Watowan	6,672,874	29,507	0	0	6,643,367	0	6,643,367
Wilken	5,858,794	55,637	0	0	5,803,157	0	5,803,157
Winona	28,381,355	732,967	0	0	27,648,388	0	27,648,388
Wright	81,516,387	3,172,850	0	7,738	78,335,799	0	78,335,799
Yellow Medicine	7,120,748	55,092	0	0	7,065,656	0	7,065,656
<b>Statewide</b>	<b>4,135,303,779</b>	<b>224,701,166</b>	<b>254,136,000</b>	<b>195,430</b>	<b>3,656,271,183</b>	<b>254,187,484</b>	<b>3,910,458,667</b>

# Total Real and Personal Property Tax By Taxing District For Payable Year 2004

Total Gross Tax = \$5,701,433,186

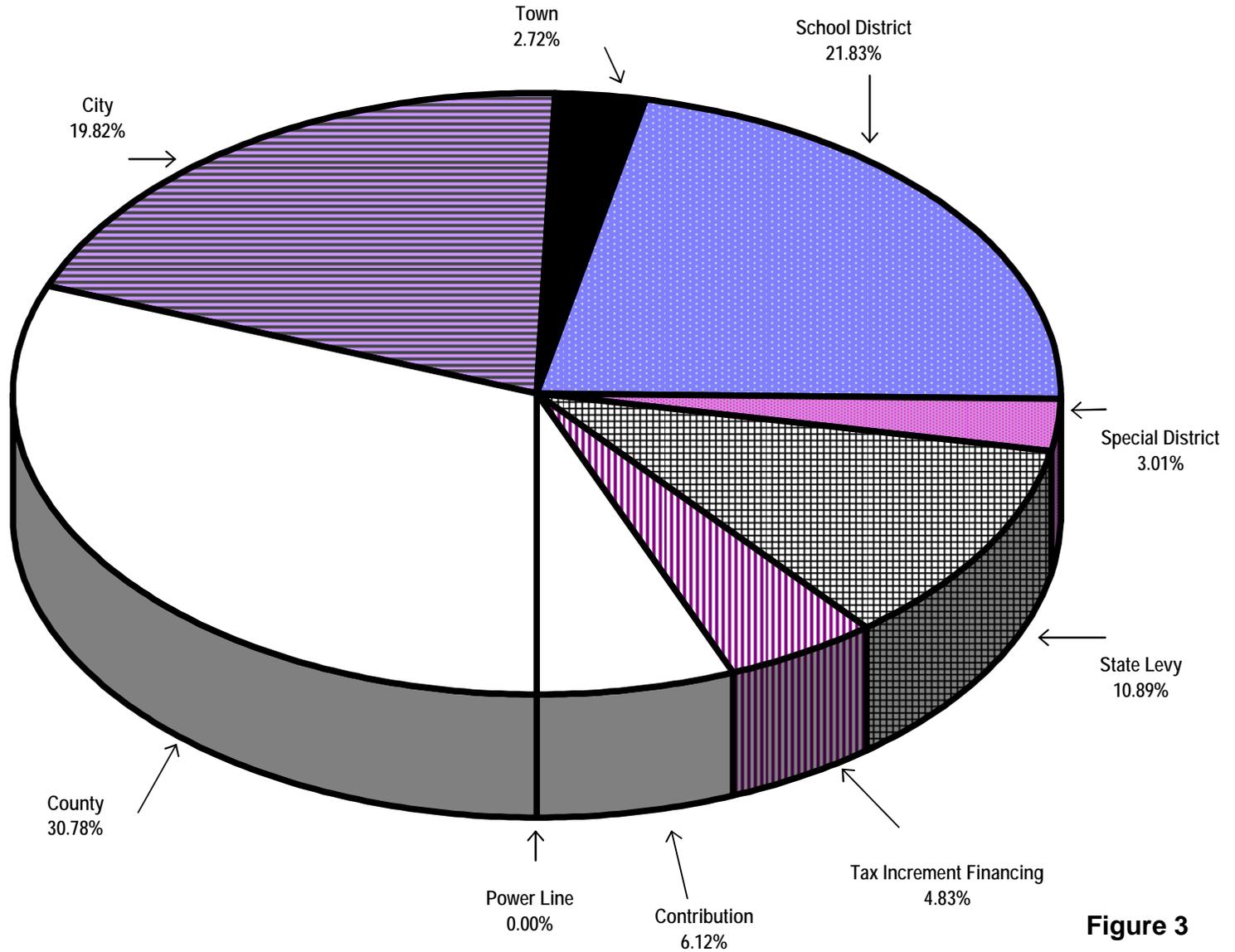


Figure 3

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

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2004**

	<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	\$ 678,543,540	\$ 20,369,634,805	\$ 1,323,128,553	\$ 1,254,017,540	\$ 1,599,826,200	\$ 120,006,720	\$ 2,678,112,326
Net Tax Capacity <sup>(1)</sup>	14,116,335	236,617,283	21,366,038	17,005,315	20,485,733	3,195,098	39,623,868
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.02130	0.12868	0.05037	0.09250	0.02438	0.11638	0.10740
Net Tax Capacity Rate	102.606	102.054	111.023	139.128	138.406	131.167	97.253
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	16,000	450,034	0	0	0	0	0
School District	128,501	25,762,126	666,473	1,159,969	390,050	139,668	2,876,170
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 144,501</b>	<b>\$ 26,212,160</b>	<b>\$ 666,473</b>	<b>\$ 1,159,969</b>	<b>\$ 390,050</b>	<b>\$ 139,668</b>	<b>\$ 2,876,170</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 8,619,318	\$ 71,347,307	\$ 13,306,591	\$ 13,773,520	\$ 13,280,706	\$ 2,246,034	\$ 18,799,054
City	943,421	66,840,611	2,305,731	1,941,237	4,441,845	717,189	10,072,586
Town	2,590,104	2,261,407	2,817,844	1,814,899	1,191,816	359,360	2,130,116
School District <sup>(3)</sup>	1,975,536	45,465,891	4,261,233	5,421,779	7,182,499	699,823	5,894,462
Special District <sup>(4)</sup>	30,588	11,534,194	581,065	270,561	272,204	168,500	99,701
Tax Increment Financing	209,857	16,807,718	448,751	437,121	1,979,058	0	1,539,376
Contribution	115,351	27,220,853	0	0	0	0	0
Power Line	0	0	0	0	5,302	0	0
<b>TOTAL</b>	<b>\$ 14,484,175</b>	<b>\$ 241,477,981</b>	<b>\$ 23,721,215</b>	<b>\$ 23,659,117</b>	<b>\$ 28,353,430</b>	<b>\$ 4,190,906</b>	<b>\$ 38,535,295</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 2,174,566</b>	<b>\$ 32,067,271</b>	<b>\$ 3,091,375</b>	<b>\$ 2,750,082</b>	<b>\$ 2,890,355</b>	<b>\$ 215,537</b>	<b>\$ 6,450,376</b>
<b>Total Levy Before Credits</b>	<b>\$ 16,803,242</b>	<b>\$ 299,757,412</b>	<b>\$ 27,479,063</b>	<b>\$ 27,569,168</b>	<b>\$ 31,633,835</b>	<b>\$ 4,546,111</b>	<b>\$ 47,861,841</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 860,348	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	1,331,885	19,766,615	2,185,301	2,160,285	2,260,681	323,548	3,451,511
Market Value Agricultural Credit	198,310	129,590	362,284	230,997	335,903	134,248	367,909
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	2,387	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	3,891	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>\$ 2,390,543</b>	<b>\$ 19,900,096</b>	<b>\$ 2,547,585</b>	<b>\$ 2,391,282</b>	<b>\$ 2,598,971</b>	<b>\$ 457,796</b>	<b>\$ 3,819,420</b>
<b>Total Net Tax Payable</b>	<b>\$ 14,412,699</b>	<b>\$ 279,857,316</b>	<b>\$ 24,931,478</b>	<b>\$ 25,177,886</b>	<b>\$ 29,034,864</b>	<b>\$ 4,088,315</b>	<b>\$ 44,042,421</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2004**

	<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	\$ 960,277,205	\$ 1,340,293,925	\$ 6,239,395,850	\$ 1,683,880,445	\$ 396,721,881	\$ 2,907,531,265	\$ 1,736,025,665
Net Tax Capacity <sup>(1)</sup>	16,014,884	17,202,004	72,527,122	33,516,819	8,268,629	33,619,178	23,302,106
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.09481	0.05580	0.17065	0.03019	0.15451	0.06291	0.02756
Net Tax Capacity Rate	106.145	146.085	116.653	76.377	122.723	129.061	145.883
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	0	0	1,495,232	0	42,520	120,014	0
School District	910,408	747,920	9,152,158	508,420	570,453	1,709,024	478,502
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 910,408</b>	<b>\$ 747,920</b>	<b>\$ 10,647,390</b>	<b>\$ 508,420</b>	<b>\$ 612,973</b>	<b>\$ 1,829,038</b>	<b>\$ 478,502</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 7,877,790	\$ 13,024,508	\$ 29,461,336	\$ 13,262,802	\$ 4,945,619	\$ 19,937,002	\$ 17,272,315
City	5,113,697	3,486,355	16,971,147	2,874,552	2,386,362	6,647,064	6,176,068
Town	871,000	2,280,008	1,527,310	3,980,388	877,067	3,706,477	1,185,542
School District <sup>(3)</sup>	2,324,932	5,411,658	19,050,271	5,157,099	1,670,339	11,133,498	7,334,710
Special District <sup>(4)</sup>	121,796	201,189	2,999,449	55,963	103,597	615,204	343,687
Tax Increment Financing	689,735	711,970	9,129,610	268,306	164,515	1,337,167	1,681,577
Contribution	0	0	5,465,797	0	0	0	0
Power Line	0	13,892	0	0	0	12,687	0
<b>TOTAL</b>	<b>\$ 16,998,950</b>	<b>\$ 25,129,580</b>	<b>\$ 84,604,920</b>	<b>\$ 25,599,110</b>	<b>\$ 10,147,499</b>	<b>\$ 43,389,099</b>	<b>\$ 33,993,899</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 1,615,667</b>	<b>\$ 2,755,865</b>	<b>\$ 7,592,534</b>	<b>\$ 7,263,069</b>	<b>\$ 844,245</b>	<b>\$ 2,866,133</b>	<b>\$ 2,511,575</b>
<b>Total Levy Before Credits</b>	<b>\$ 19,525,025</b>	<b>\$ 28,633,365</b>	<b>\$ 102,844,844</b>	<b>\$ 33,370,599</b>	<b>\$ 11,604,717</b>	<b>\$ 48,084,270</b>	<b>\$ 36,983,976</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	2,032,413	2,455,470	4,049,123	1,994,678	868,009	3,361,069	3,463,983
Market Value Agricultural Credit	324,157	173,290	325,543	193,847	209,323	379,330	277,941
Disparity Reduction Credit	0	0	0	0	0	0	4,471,318
Power Line Credit	0	1,066	0	0	0	8,155	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	143,498	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>\$ 2,356,570</b>	<b>\$ 2,629,826</b>	<b>\$ 4,518,164</b>	<b>\$ 2,188,525</b>	<b>\$ 1,077,332</b>	<b>\$ 3,748,554</b>	<b>\$ 8,213,242</b>
<b>Total Net Tax Payable</b>	<b>\$ 17,168,455</b>	<b>\$ 26,003,539</b>	<b>\$ 98,326,680</b>	<b>\$ 31,182,074</b>	<b>\$ 10,527,385</b>	<b>\$ 44,335,716</b>	<b>\$ 28,770,734</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2004**

	<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	\$ 283,270,710	\$ 373,650,741	\$ 335,639,225	\$ 3,739,179,760	\$ 29,197,988,300	\$ 772,303,070	\$ 1,999,351,505
Net Tax Capacity <sup>(1)</sup>	4,960,270	8,657,439	8,906,349	63,866,187	343,704,509	12,306,197	29,211,171
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.02356	0.04691	0.14741	0.04615	0.16667	0.04070	0.03265
Net Tax Capacity Rate	144.987	70.848	111.484	84.187	97.305	119.189	91.517
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	2,201,528	0	0
City <sup>(2)</sup>	0	0	0	0	2,055,461	0	130,502
School District	66,729	175,278	494,779	1,725,607	44,406,227	314,348	522,380
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 66,729</b>	<b>\$ 175,278</b>	<b>\$ 494,779</b>	<b>\$ 1,725,607</b>	<b>\$ 48,663,216</b>	<b>\$ 314,348</b>	<b>\$ 652,882</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 4,133,107	\$ 4,437,125	\$ 5,230,324	\$ 20,760,234	\$ 90,195,768	\$ 6,631,349	\$ 14,648,150
City	573,468	598,972	1,639,530	13,637,588	103,733,271	3,043,791	3,535,985
Town	614,048	234,536	827,618	4,906,205	2,478,887	1,346,467	3,780,589
School District <sup>(3)</sup>	1,627,293	175,442	1,664,281	12,117,560	67,804,613	3,132,529	3,825,046
Special District <sup>(4)</sup>	243,833	471,749	55,294	716,415	14,557,530	0	408,283
Tax Increment Financing	0	49,819	512,111	1,365,210	13,482,755	513,558	535,007
Contribution	0	165,996	0	264,118	42,187,429	0	0
Power Line	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 7,191,749</b>	<b>\$ 6,133,639</b>	<b>\$ 9,929,158</b>	<b>\$ 53,767,330</b>	<b>\$ 334,440,253</b>	<b>\$ 14,667,694</b>	<b>\$ 26,733,060</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 1,267,244</b>	<b>\$ 2,175,495</b>	<b>\$ 808,643</b>	<b>\$ 14,080,470</b>	<b>\$ 47,251,009</b>	<b>\$ 645,522</b>	<b>\$ 4,927,720</b>
<b>Total Levy Before Credits</b>	<b>\$ 8,525,722</b>	<b>\$ 8,484,412</b>	<b>\$ 11,232,580</b>	<b>\$ 69,573,407</b>	<b>\$ 430,354,478</b>	<b>\$ 15,627,564</b>	<b>\$ 32,313,662</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 457,401	\$ 0	\$ 1,116,440	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	521,704	383,039	777,988	4,277,897	20,811,627	1,429,679	2,485,371
Market Value Agricultural Credit	137,228	5,458	233,457	206,804	250,823	233,189	344,808
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	91,203	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>\$ 658,932</b>	<b>\$ 845,898</b>	<b>\$ 1,011,445</b>	<b>\$ 5,601,141</b>	<b>\$ 21,153,653</b>	<b>\$ 1,662,868</b>	<b>\$ 2,830,179</b>
<b>Total Net Tax Payable</b>	<b>\$ 7,866,790</b>	<b>\$ 7,638,514</b>	<b>\$ 10,221,135</b>	<b>\$ 63,972,266</b>	<b>\$ 409,200,825</b>	<b>\$ 13,964,696</b>	<b>\$ 29,483,483</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2004**

	<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	\$ 428,943,170	\$ 752,252,620	\$ 1,200,727,983	\$ 2,877,281,280	\$ 185,500,225	\$ 97,417,715,860	\$ 744,986,785
Net Tax Capacity <sup>(1)</sup>	11,002,560	13,116,193	19,747,973	41,321,801	4,679,093	1,211,610,550	10,174,308
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.07357	0.11335	0.12883	0.09536	0.08341	0.14744	0.11803
Net Tax Capacity Rate	93.641	109.310	113.691	131.385	115.740	122.788	121.912
<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	8,428,030	0
School District	315,553	852,690	1,546,949	2,743,735	154,728	135,205,324	879,326
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 315,553</b>	<b>\$ 852,690</b>	<b>\$ 1,546,949</b>	<b>\$ 2,743,735</b>	<b>\$ 154,728</b>	<b>\$ 143,633,354</b>	<b>\$ 879,326</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 5,447,594	\$ 5,889,283	\$ 12,177,839	\$ 22,933,768	\$ 2,853,653	\$ 448,109,816	\$ 5,341,669
City	2,610,825	3,647,215	3,202,656	16,073,582	1,053,356	394,686,336	2,666,292
Town	1,344,078	2,114,601	1,670,486	2,853,848	434,805	554,042	1,658,133
School District <sup>(3)</sup>	567,733	2,115,211	4,628,032	9,243,788	779,687	241,235,870	2,536,168
Special District <sup>(4)</sup>	27,895	0	322,060	977,673	240,394	81,932,178	16,305
Tax Increment Financing	304,754	571,024	450,677	2,208,035	48,339	134,505,586	185,125
Contribution	0	0	0	0	0	186,672,991	0
Power Line	0	0	0	0	5,354	12,444	0
<b>TOTAL</b>	<b>\$ 10,302,879</b>	<b>\$ 14,337,334</b>	<b>\$ 22,451,750</b>	<b>\$ 54,290,694</b>	<b>\$ 5,415,588</b>	<b>\$ 1,487,709,263</b>	<b>\$ 12,403,692</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 717,677</b>	<b>\$ 912,270</b>	<b>\$ 2,561,252</b>	<b>\$ 4,782,768</b>	<b>\$ 300,514</b>	<b>\$ 222,187,843</b>	<b>\$ 741,654</b>
<b>Total Levy Before Credits</b>	<b>\$ 11,336,109</b>	<b>\$ 16,102,294</b>	<b>\$ 26,559,951</b>	<b>\$ 61,817,197</b>	<b>\$ 5,870,830</b>	<b>\$ 1,853,530,460</b>	<b>\$ 14,024,672</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	1,095,020	1,694,256	2,476,309	3,290,775	430,763	61,037,890	1,536,394
Market Value Agricultural Credit	292,249	445,262	359,504	499,864	146,535	179,928	320,645
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	5,044	12,444	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	24,832	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>\$ 1,387,269</b>	<b>\$ 2,139,518</b>	<b>\$ 2,835,813</b>	<b>\$ 3,790,639</b>	<b>\$ 582,342</b>	<b>\$ 61,255,094</b>	<b>\$ 1,857,039</b>
<b>Total Net Tax Payable</b>	<b>\$ 9,948,840</b>	<b>\$ 13,962,776</b>	<b>\$ 23,724,138</b>	<b>\$ 58,026,558</b>	<b>\$ 5,288,488</b>	<b>\$ 1,792,275,366</b>	<b>\$ 12,167,633</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2004**

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDYOH</u>	<u>KITTSO</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 1,034,709,269	\$ 1,756,841,435	\$ 2,285,781,073	\$ 313,659,294	\$ 591,738,133	\$ 1,728,016,000	\$ 175,665,275
Net Tax Capacity <sup>(1)</sup>	18,210,447	20,890,253	34,690,333	9,449,386	7,954,179	25,807,642	4,706,084
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.02389	0.02400	0.02114	0.08130	0.06559	0.11690	0.42352
Net Tax Capacity Rate	86.806	123.128	123.079	122.590	123.753	129.584	84.155
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	176,810	0	0
City <sup>(2)</sup>	0	0	0	0	0	0	0
School District	247,163	421,664	483,283	254,997	211,339	2,020,000	743,983
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 247,163</b>	<b>\$ 421,664</b>	<b>\$ 483,283</b>	<b>\$ 254,997</b>	<b>\$ 388,149</b>	<b>\$ 2,020,000</b>	<b>\$ 743,983</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 7,262,724	\$ 11,605,049	\$ 21,968,794	\$ 6,173,579	\$ 6,525,281	\$ 20,067,340	\$ 2,086,409
City	1,166,322	5,060,062	8,260,061	1,348,208	482,274	3,628,208	593,890
Town	2,529,866	3,119,971	3,962,790	1,008,745	938,625	2,356,536	563,500
School District <sup>(3)</sup>	4,572,304	5,414,443	6,240,538	2,776,990	1,771,647	6,258,854	389,023
Special District <sup>(4)</sup>	82,962	47,571	683,044	150,147	18,026	624,601	312,446
Tax Increment Financing	193,632	474,693	685,510	126,309	107,688	505,165	15,123
Contribution	0	0	885,783	0	0	0	0
Power Line	0	0	9,893	0	0	1,973	0
<b>TOTAL</b>	<b>\$ 15,807,810</b>	<b>\$ 25,721,789</b>	<b>\$ 42,696,413</b>	<b>\$ 11,583,978</b>	<b>\$ 9,843,541</b>	<b>\$ 33,442,677</b>	<b>\$ 3,960,391</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 3,284,201</b>	<b>\$ 1,674,074</b>	<b>\$ 5,622,970</b>	<b>\$ 643,747</b>	<b>\$ 608,183</b>	<b>\$ 3,231,872</b>	<b>\$ 1,106,039</b>
<b>Total Levy Before Credits</b>	<b>\$ 19,339,174</b>	<b>\$ 27,817,527</b>	<b>\$ 48,802,666</b>	<b>\$ 12,482,722</b>	<b>\$ 10,839,873</b>	<b>\$ 38,694,549</b>	<b>\$ 5,810,413</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 4,010,774	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	1,443,165	2,518,482	3,334,513	772,238	1,165,737	2,962,689	239,583
Market Value Agricultural Credit	149,271	386,240	121,140	280,748	262,087	357,570	140,905
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	1,478	0	0	1,502	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>\$ 1,592,436</b>	<b>\$ 2,904,722</b>	<b>\$ 7,467,905</b>	<b>\$ 1,052,986</b>	<b>\$ 1,427,824</b>	<b>\$ 3,321,761</b>	<b>\$ 380,488</b>
<b>Total Net Tax Payable</b>	<b>\$ 17,746,738</b>	<b>\$ 24,912,805</b>	<b>\$ 41,334,761</b>	<b>\$ 11,429,736</b>	<b>\$ 9,412,049</b>	<b>\$ 35,372,788</b>	<b>\$ 5,429,925</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2004**

	<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	\$ 444,931,599	\$ 165,023,413	\$ 537,014,950	\$ 146,321,415	\$ 1,342,578,300	\$ 158,000,385	\$ 981,284,360
Net Tax Capacity <sup>(1)</sup>	6,757,776	5,019,508	8,622,635	2,546,378	18,731,377	3,823,483	16,323,052
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.13368	0.13504	0.00000	0.04394	0.08469	0.11090	0.06723
Net Tax Capacity Rate	96.345	105.876	118.994	148.350	95.756	117.609	118.139
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	0	0	0	0	201,008	0	0
School District	594,783	222,843	0	64,291	936,037	175,224	659,687
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 594,783</b>	<b>\$ 222,843</b>	<b>\$ 0</b>	<b>\$ 64,291</b>	<b>\$ 1,137,045</b>	<b>\$ 175,224</b>	<b>\$ 659,687</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 3,130,718	\$ 2,686,582	\$ 5,156,616	\$ 1,891,746	\$ 8,812,339	\$ 2,900,211	\$ 8,140,340
City	2,031,750	977,227	1,642,510	151,197	4,062,782	693,652	4,681,679
Town	59,966	708,854	692,590	313,338	1,297,605	501,650	659,499
School District <sup>(3)</sup>	1,236,900	668,945	1,896,818	1,408,891	3,225,021	308,949	4,220,491
Special District <sup>(4)</sup>	51,442	239,732	146,550	12,388	72,657	85,741	132,354
Tax Increment Financing	0	33,135	338,284	0	466,013	6,561	1,449,528
Contribution	0	0	387,046	0	0	0	0
Power Line	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,510,776</b>	<b>\$ 5,314,475</b>	<b>\$ 10,260,414</b>	<b>\$ 3,777,560</b>	<b>\$ 17,936,417</b>	<b>\$ 4,496,764</b>	<b>\$ 19,283,891</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 1,199,367</b>	<b>\$ 277,483</b>	<b>\$ 1,476,657</b>	<b>\$ 389,523</b>	<b>\$ 1,522,461</b>	<b>\$ 445,977</b>	<b>\$ 2,543,727</b>
<b>Total Levy Before Credits</b>	<b>\$ 8,304,926</b>	<b>\$ 5,814,801</b>	<b>\$ 11,737,071</b>	<b>\$ 4,231,374</b>	<b>\$ 20,595,923</b>	<b>\$ 5,117,965</b>	<b>\$ 22,487,305</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 3,712	\$ 0	\$ 1,112,181	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	984,509	450,282	929,134	306,866	2,065,465	377,093	1,593,767
Market Value Agricultural Credit	79,938	254,249	2,558	47,842	306,343	194,342	258,483
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	2,295	0	0	1,844	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>\$ 1,070,454</b>	<b>\$ 704,531</b>	<b>\$ 2,043,873</b>	<b>\$ 356,552</b>	<b>\$ 2,371,808</b>	<b>\$ 571,435</b>	<b>\$ 1,852,250</b>
<b>Total Net Tax Payable</b>	<b>\$ 7,234,472</b>	<b>\$ 5,110,270</b>	<b>\$ 9,693,198</b>	<b>\$ 3,874,822</b>	<b>\$ 18,224,115</b>	<b>\$ 4,546,530</b>	<b>\$ 20,635,055</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2004**

	<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	\$ 1,614,805,950	\$ 124,469,545	\$ 251,119,600	\$ 751,937,776	\$ 950,745,520	\$ 1,013,914,400	\$ 1,256,345,981
Net Tax Capacity <sup>(1)</sup>	21,530,245	2,508,502	6,498,659	16,600,974	14,388,665	13,339,357	18,427,999
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.18796	0.03250	0.10904	0.13100	0.07458	0.01239	0.03149
Net Tax Capacity Rate	127.561	179.300	101.621	83.660	114.891	138.041	118.726
<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	59,990
School District	3,035,259	40,447	273,826	985,004	709,082	125,616	335,660
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,035,259</b>	<b>\$ 40,447</b>	<b>\$ 273,826</b>	<b>\$ 985,004</b>	<b>\$ 709,082</b>	<b>\$ 125,616</b>	<b>\$ 395,650</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 13,437,315	\$ 2,895,465	\$ 3,380,101	\$ 7,217,879	\$ 7,642,964	\$ 10,630,536	\$ 11,266,080
City	8,451,685	353,412	762,450	2,737,864	2,491,109	2,188,730	3,059,765
Town	1,426,617	393,948	1,203,563	1,209,458	2,208,911	1,452,925	2,441,774
School District <sup>(3)</sup>	3,253,822	645,741	670,928	2,068,751	3,813,675	3,420,198	4,083,977
Special District <sup>(4)</sup>	225,673	192,616	554,585	110,137	96,507	93,399	195,603
Tax Increment Financing	669,033	16,568	32,397	544,285	271,669	625,921	831,661
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	6,485	2,058	0
<b>TOTAL</b>	<b>\$ 27,464,145</b>	<b>\$ 4,497,750</b>	<b>\$ 6,604,024</b>	<b>\$ 13,888,374</b>	<b>\$ 16,531,320</b>	<b>\$ 18,413,767</b>	<b>\$ 21,878,860</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 2,244,224</b>	<b>\$ 390,274</b>	<b>\$ 1,059,111</b>	<b>\$ 1,945,883</b>	<b>\$ 1,112,323</b>	<b>\$ 1,398,967</b>	<b>\$ 2,170,298</b>
<b>Total Levy Before Credits</b>	<b>\$ 32,743,628</b>	<b>\$ 4,928,471</b>	<b>\$ 7,936,961</b>	<b>\$ 16,819,261</b>	<b>\$ 18,352,725</b>	<b>\$ 19,938,350</b>	<b>\$ 24,444,808</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	2,731,199	284,150	527,934	1,477,729	1,754,169	1,789,629	2,449,035
Market Value Agricultural Credit	372,335	99,630	297,715	294,400	332,772	236,720	668,511
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	5,784	1,653	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>\$ 3,103,534</b>	<b>\$ 383,780</b>	<b>\$ 825,649</b>	<b>\$ 1,772,129</b>	<b>\$ 2,092,725</b>	<b>\$ 2,028,002</b>	<b>\$ 3,117,546</b>
<b>Total Net Tax Payable</b>	<b>\$ 29,640,094</b>	<b>\$ 4,544,691</b>	<b>\$ 7,111,312</b>	<b>\$ 15,047,132</b>	<b>\$ 16,260,000</b>	<b>\$ 17,910,348</b>	<b>\$ 21,327,262</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2004**

	<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	\$ 1,306,219,172	\$ 244,638,056	\$ 1,466,539,900	\$ 554,418,260	\$ 134,744,245	\$ 7,890,865,288	\$ 2,534,654,708
Net Tax Capacity <sup>(1)</sup>	20,939,542	7,846,903	21,305,501	12,098,198	4,066,061	96,552,179	43,283,758
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.18346	0.20469	0.09991	0.10724	0.11245	0.09790	0.06182
Net Tax Capacity Rate	96.847	92.318	94.354	118.402	134.380	119.358	87.809
<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	57,999
School District	2,396,419	500,747	1,465,257	594,574	151,524	7,725,095	1,509,031
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,396,419</b>	<b>\$ 500,747</b>	<b>\$ 1,465,257</b>	<b>\$ 594,574</b>	<b>\$ 151,524</b>	<b>\$ 7,725,095</b>	<b>\$ 1,567,030</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 8,955,588	\$ 4,140,014	\$ 10,233,485	\$ 6,731,022	\$ 2,962,633	\$ 52,704,530	\$ 18,491,037
City	3,730,979	933,101	4,931,619	2,826,869	808,059	30,283,307	5,617,114
Town	2,311,690	875,785	1,196,725	1,035,597	547,000	3,423,122	5,354,618
School District <sup>(3)</sup>	4,478,519	1,183,929	3,114,070	2,941,823	800,821	24,587,639	6,927,544
Special District <sup>(4)</sup>	249,546	66,621	142,649	387,963	319,859	0	500,434
Tax Increment Financing	514,310	44,688	484,147	401,232	25,593	4,244,157	1,116,147
Contribution	0	0	0	0	0	0	0
Power Line	38,596	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 20,279,228</b>	<b>\$ 7,244,138</b>	<b>\$ 20,102,695</b>	<b>\$ 14,324,506</b>	<b>\$ 5,463,965</b>	<b>\$ 115,242,755</b>	<b>\$ 38,006,894</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 1,904,149</b>	<b>\$ 591,854</b>	<b>\$ 2,233,015</b>	<b>\$ 1,145,174</b>	<b>\$ 197,452</b>	<b>\$ 13,928,845</b>	<b>\$ 6,372,713</b>
<b>Total Levy Before Credits</b>	<b>\$ 24,579,796</b>	<b>\$ 8,336,739</b>	<b>\$ 23,800,967</b>	<b>\$ 16,064,254</b>	<b>\$ 5,812,941</b>	<b>\$ 136,896,695</b>	<b>\$ 45,946,637</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	2,990,037	578,127	1,972,821	1,238,950	375,955	8,924,748	4,280,999
Market Value Agricultural Credit	350,480	248,918	233,103	303,471	177,982	432,307	883,204
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>\$ 3,340,517</b>	<b>\$ 827,045</b>	<b>\$ 2,205,924</b>	<b>\$ 1,542,421</b>	<b>\$ 553,937</b>	<b>\$ 9,357,055</b>	<b>\$ 5,164,203</b>
<b>Total Net Tax Payable</b>	<b>\$ 21,239,279</b>	<b>\$ 7,509,694</b>	<b>\$ 21,595,043</b>	<b>\$ 14,521,833</b>	<b>\$ 5,259,004</b>	<b>\$ 127,539,640</b>	<b>\$ 40,782,434</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2004**

	<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	\$ 353,755,340	\$ 1,078,313,224	\$ 236,125,176	\$ 844,264,733	\$ 417,923,205	\$ 32,283,967,300	\$ 93,464,400
Net Tax Capacity <sup>(1)</sup>	5,056,352	16,623,502	5,578,625	16,360,674	7,629,721	399,338,401	1,853,090
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.06694	0.11470	0.26980	0.08621	0.04205	0.14039	0.26245
Net Tax Capacity Rate	167.092	105.314	133.552	154.566	112.826	116.025	145.242
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	319,004	0	0	0	0
City <sup>(2)</sup>	0	0	0	0	0	1,994,361	0
School District	236,809	1,236,813	318,062	727,852	175,736	43,329,421	245,300
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 236,809</b>	<b>\$ 1,236,813</b>	<b>\$ 637,066</b>	<b>\$ 727,852</b>	<b>\$ 175,736</b>	<b>\$ 45,323,782</b>	<b>\$ 245,300</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 4,662,031	\$ 9,238,488	\$ 3,411,251	\$ 12,594,622	\$ 4,248,378	\$ 168,472,660	\$ 1,359,622
City	1,761,487	1,866,770	1,353,213	4,680,112	1,332,178	97,772,195	573,030
Town	424,270	2,183,161	378,445	2,440,507	847,089	1,935,710	229,738
School District <sup>(3)</sup>	1,206,888	3,652,547	2,078,068	3,629,863	1,530,720	84,142,332	373,373
Special District <sup>(4)</sup>	334,390	287,049	34,096	1,031,134	574,109	19,008,486	126,140
Tax Increment Financing	59,703	264,771	195,314	911,852	68,847	35,430,726	29,556
Contribution	0	0	0	0	0	56,570,280	0
Power Line	0	14,038	0	0	6,982	0	0
<b>TOTAL</b>	<b>\$ 8,448,769</b>	<b>\$ 17,506,824</b>	<b>\$ 7,450,387</b>	<b>\$ 25,288,090</b>	<b>\$ 8,608,303</b>	<b>\$ 463,332,389</b>	<b>\$ 2,691,459</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 815,919</b>	<b>\$ 2,235,104</b>	<b>\$ 497,167</b>	<b>\$ 1,974,806</b>	<b>\$ 776,839</b>	<b>\$ 74,341,844</b>	<b>\$ 352,701</b>
<b>Total Levy Before Credits</b>	<b>\$ 9,501,497</b>	<b>\$ 20,978,741</b>	<b>\$ 8,584,620</b>	<b>\$ 27,990,748</b>	<b>\$ 9,560,878</b>	<b>\$ 582,998,015</b>	<b>\$ 3,289,460</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	807,940	1,972,017	575,816	1,838,171	863,023	28,268,472	214,105
Market Value Agricultural Credit	132,509	413,799	183,219	404,445	228,127	2,725	102,302
Disparity Reduction Credit	0	0	0	900,846	0	0	0
Power Line Credit	0	9,296	0	0	5,833	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>\$ 940,449</b>	<b>\$ 2,395,112</b>	<b>\$ 759,035</b>	<b>\$ 3,143,462</b>	<b>\$ 1,096,983</b>	<b>\$ 28,271,197</b>	<b>\$ 316,407</b>
<b>Total Net Tax Payable</b>	<b>\$ 8,561,048</b>	<b>\$ 18,583,629</b>	<b>\$ 7,825,585</b>	<b>\$ 24,847,286</b>	<b>\$ 8,463,895</b>	<b>\$ 554,726,818</b>	<b>\$ 2,973,053</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2004**

	<b>REDWOOD</b>	<b>RENVILLE</b>	<b>RICE</b>	<b>ROCK</b>	<b>ROSEAU</b>	<b>ST. LOUIS</b>	<b>SCOTT</b>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 417,946,505	\$ 504,230,965	\$ 3,025,584,186	\$ 282,692,690	\$ 421,186,940	\$ 8,287,351,443	\$ 8,329,822,793
Net Tax Capacity <sup>(1)</sup>	11,386,066	14,165,432	38,251,762	7,272,482	6,386,242	107,393,899	95,903,075
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.07227	0.18418	0.09858	0.09241	0.08537	0.06905	0.15055
Net Tax Capacity Rate	117.516	105.118	90.964	95.589	141.435	128.717	104.729
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	0	0	230,091	0	0	84,822	1,506,617
School District	302,049	928,697	2,752,581	261,225	359,557	5,637,894	11,033,706
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 302,049</b>	<b>\$ 928,697</b>	<b>\$ 2,982,672</b>	<b>\$ 261,225</b>	<b>\$ 359,557</b>	<b>\$ 5,722,716</b>	<b>\$ 12,540,323</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 6,976,356	\$ 7,692,139	\$ 12,714,415	\$ 3,075,548	\$ 3,666,206	\$ 78,789,332	\$ 31,941,002
City	2,923,836	3,375,407	7,308,802	979,137	1,597,339	26,476,800	27,273,940
Town	1,152,847	1,609,086	2,044,949	699,887	731,847	8,309,136	2,498,683
School District <sup>(3)</sup>	2,165,062	1,411,515	10,324,098	1,919,494	2,400,647	11,011,984	22,522,657
Special District <sup>(4)</sup>	67,883	282,636	594,114	45,738	427,867	3,992,991	4,830,502
Tax Increment Financing	94,502	519,571	1,808,932	231,905	198,292	8,366,103	2,409,826
Contribution	0	0	0	0	0	1,253,606	8,961,965
Power Line	0	0	0	0	10,185	34,665	0
<b>TOTAL</b>	<b>\$ 13,380,486</b>	<b>\$ 14,890,354</b>	<b>\$ 34,795,310</b>	<b>\$ 6,951,709</b>	<b>\$ 9,032,383</b>	<b>\$ 138,234,617</b>	<b>\$ 100,438,575</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 685,528</b>	<b>\$ 1,388,800</b>	<b>\$ 3,824,168</b>	<b>\$ 430,246</b>	<b>\$ 795,515</b>	<b>\$ 16,998,502</b>	<b>\$ 10,259,901</b>
<b>Total Levy Before Credits</b>	<b>\$ 14,368,063</b>	<b>\$ 17,207,851</b>	<b>\$ 41,602,150</b>	<b>\$ 7,643,180</b>	<b>\$ 10,187,455</b>	<b>\$ 160,955,835</b>	<b>\$ 123,238,799</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,594,268	\$ 0
Market Value Homestead Credit	1,010,128	1,146,611	3,507,721	698,875	1,046,567	14,093,823	5,996,928
Market Value Agricultural Credit	334,896	366,092	461,773	187,055	260,959	152,764	301,717
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	2,943	4,100	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	11,084
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>\$ 1,345,024</b>	<b>\$ 1,512,703</b>	<b>\$ 3,969,494</b>	<b>\$ 885,930</b>	<b>\$ 1,310,469</b>	<b>\$ 22,844,955</b>	<b>\$ 6,309,729</b>
<b>Total Net Tax Payable</b>	<b>\$ 13,023,039</b>	<b>\$ 15,695,148</b>	<b>\$ 37,632,656</b>	<b>\$ 6,757,250</b>	<b>\$ 8,876,986</b>	<b>\$ 138,110,880</b>	<b>\$ 116,929,070</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2004**

	<b>SHERBURNE</b>	<b>SIBLEY</b>	<b>STEARNS</b>	<b>STEELE</b>	<b>STEVENS</b>	<b>SWIFT</b>	<b>TODD</b>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 4,979,941,188	\$ 540,214,758	\$ 6,608,681,476	\$ 1,748,319,025	\$ 302,636,710	\$ 313,730,920	\$ 715,863,160
Net Tax Capacity <sup>(1)</sup>	62,628,982	10,790,776	86,047,639	23,695,693	6,348,094	7,652,296	11,036,378
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.12377	0.07903	0.10531	0.16840	0.11850	0.12191	0.07360
Net Tax Capacity Rate	104.601	115.847	114.726	109.874	109.484	109.891	138.871
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	217,951	0	0	0	63,410	94,263	0
School District	5,945,667	426,907	6,959,768	2,944,221	295,206	288,203	526,875
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,163,618</b>	<b>\$ 426,907</b>	<b>\$ 6,959,768</b>	<b>\$ 2,944,221</b>	<b>\$ 358,616</b>	<b>\$ 382,466</b>	<b>\$ 526,875</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 27,232,740	\$ 7,193,404	\$ 42,069,178	\$ 11,891,913	\$ 3,196,423	\$ 4,540,972	\$ 8,032,000
City	14,413,182	2,356,647	24,594,623	6,637,207	1,219,979	1,393,026	1,316,617
Town	4,197,547	1,509,724	6,878,353	1,029,253	428,269	980,583	2,570,719
School District <sup>(3)</sup>	16,621,567	971,850	18,613,476	5,814,752	1,741,975	1,095,423	3,101,842
Special District <sup>(4)</sup>	1,472,822	206,766	1,623,606	120,044	169,876	127,417	36,417
Tax Increment Financing	1,564,259	262,436	4,931,620	542,245	193,087	271,730	268,709
Contribution	0	0	0	0	0	0	0
Power Line	8,737	0	8,558	0	514	0	0
<b>TOTAL</b>	<b>\$ 65,510,854</b>	<b>\$ 12,500,827</b>	<b>\$ 98,719,414</b>	<b>\$ 26,035,414</b>	<b>\$ 6,950,123</b>	<b>\$ 8,409,151</b>	<b>\$ 15,326,304</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 6,916,128</b>	<b>\$ 667,652</b>	<b>\$ 13,869,067</b>	<b>\$ 3,048,558</b>	<b>\$ 824,514</b>	<b>\$ 1,058,200</b>	<b>\$ 1,105,475</b>
<b>Total Levy Before Credits</b>	<b>\$ 78,590,600</b>	<b>\$ 13,595,386</b>	<b>\$ 119,548,249</b>	<b>\$ 32,028,193</b>	<b>\$ 8,133,253</b>	<b>\$ 9,849,817</b>	<b>\$ 16,958,654</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	4,824,611	1,229,143	9,104,120	2,656,957	582,624	644,475	1,727,806
Market Value Agricultural Credit	320,522	330,833	924,441	252,459	162,015	229,590	532,275
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	4,830	0	7,942	0	432	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>\$ 5,149,963</b>	<b>\$ 1,559,976</b>	<b>\$ 10,036,503</b>	<b>\$ 2,909,416</b>	<b>\$ 745,071</b>	<b>\$ 874,065</b>	<b>\$ 2,260,081</b>
<b>Total Net Tax Payable</b>	<b>\$ 73,440,637</b>	<b>\$ 12,035,410</b>	<b>\$ 109,511,746</b>	<b>\$ 29,118,777</b>	<b>\$ 7,388,182</b>	<b>\$ 8,975,752</b>	<b>\$ 14,698,573</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2004**

	<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	\$ 103,255,900	\$ 961,478,680	\$ 402,038,630	\$ 750,573,065	\$ 17,883,718,901	\$ 280,013,399	\$ 187,542,530
Net Tax Capacity <sup>(1)</sup>	4,372,762	13,504,612	5,739,561	12,715,518	204,977,899	6,672,874	5,858,794
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.26535	0.09170	0.02311	0.11854	0.17489	0.13910	0.01130
Net Tax Capacity Rate	91.866	106.275	148.753	108.015	96.404	122.389	91.536
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	0	70,754	0	0	1,055,814	0	0
School District	273,987	810,963	92,924	889,728	30,221,293	389,491	21,193
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 273,987</b>	<b>\$ 881,717</b>	<b>\$ 92,924</b>	<b>\$ 889,728</b>	<b>\$ 31,277,107</b>	<b>\$ 389,491</b>	<b>\$ 21,193</b>
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>							
County	\$ 2,383,367	\$ 6,903,505	\$ 4,908,998	\$ 6,904,391	\$ 57,225,371	\$ 5,164,556	\$ 3,399,348
City	650,977	2,985,918	1,292,360	2,712,195	55,539,023	1,131,857	690,310
Town	253,932	1,293,206	562,734	901,272	3,198,622	647,121	388,366
School District <sup>(3)</sup>	404,086	2,646,084	1,469,490	2,897,060	45,367,298	1,077,660	674,557
Special District <sup>(4)</sup>	317,456	66,294	32,143	142,382	10,818,108	95,001	141,331
Tax Increment Financing	4,984	457,000	272,026	177,370	6,692,266	50,699	68,980
Contribution	0	0	0	0	18,756,854	0	0
Power Line	2,266	0	0	0	8,941	0	0
<b>TOTAL</b>	<b>\$ 4,017,068</b>	<b>\$ 14,352,007</b>	<b>\$ 8,537,751</b>	<b>\$ 13,734,670</b>	<b>\$ 197,606,483</b>	<b>\$ 8,166,894</b>	<b>\$ 5,362,892</b>
<b>State Levy <sup>(5)</sup></b>	<b>\$ 404,471</b>	<b>\$ 1,005,532</b>	<b>\$ 726,774</b>	<b>\$ 1,146,257</b>	<b>\$ 22,273,577</b>	<b>\$ 450,312</b>	<b>\$ 301,472</b>
<b>Total Levy Before Credits</b>	<b>\$ 4,695,526</b>	<b>\$ 16,239,256</b>	<b>\$ 9,357,449</b>	<b>\$ 15,770,655</b>	<b>\$ 251,157,167</b>	<b>\$ 9,006,697</b>	<b>\$ 5,685,557</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Market Value Homestead Credit	208,978	1,727,673	924,959	1,469,132	11,879,576	748,581	451,511
Market Value Agricultural Credit	112,040	284,671	201,412	230,391	243,909	194,378	134,135
Disparity Reduction Credit	0	0	0	0	0	0	17,277
Power Line Credit	2,208	0	0	0	6,242	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	125,411	13,352	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>\$ 323,226</b>	<b>\$ 2,012,344</b>	<b>\$ 1,126,371</b>	<b>\$ 1,824,934</b>	<b>\$ 12,143,079</b>	<b>\$ 942,959</b>	<b>\$ 602,923</b>
<b>Total Net Tax Payable</b>	<b>\$ 4,372,300</b>	<b>\$ 14,226,912</b>	<b>\$ 8,231,078</b>	<b>\$ 13,945,721</b>	<b>\$ 239,014,088</b>	<b>\$ 8,063,738</b>	<b>\$ 5,082,634</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2004**

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MED</u>	<u>STATEWIDE TOTAL</u>	
<b><u>Tax Base Value</u></b>					
Referendum Market Value	\$ 2,217,189,860	\$ 6,569,430,475	\$ 276,453,925	\$ 316,770,881,958	(1) Includes tax increment financing value where there are tax increment financing levies.
Net Tax Capacity <sup>(1)</sup>	28,381,355	81,516,387	7,120,748	4,135,303,779	
<b><u>Average Tax Rate Percentage</u></b>					
Referendum Market Value Rate	0.10550	0.08160	0.11703	0.12887	(2) Excludes special assessments.
Net Tax Capacity Rate	95.412	103.726	134.033	112.981	
<b><u>Referendum Market Value Levy</u></b>					
County	\$ 0	0	0	\$ 2,697,342	(3) Includes intermediate school districts.
City <sup>(2)</sup>	0	259,266	84,087	18,718,226	(4) Includes the following:
School District	2,339,142	5,101,596	239,459	386,798,655	Economic Development Authorities,
Special Tax Districts	0	0	0	0	Hospital Districts, Housing and
<b>TOTAL</b>	\$ 2,339,142	\$ 5,360,862	\$ 323,546	\$ 408,214,223	Redevelopment Authorities, Metropolitan Council, Metropolitan Mosquito Control
<b><u>Net Tax Capacity Levy <sup>(2)</sup></u></b>					
County	\$ 13,655,137	\$ 27,958,791	\$ 5,806,178	\$ 1,752,348,280	District, Metropolitan Regional Transit
City	6,201,521	21,591,151	1,406,266	1,110,983,722	Board, Park Districts, Port Authorities,
Town	1,901,272	5,965,695	923,827	155,322,799	Regional Development Commissions,
School District <sup>(3)</sup>	4,442,135	24,515,668	1,182,898	857,825,303	Regional Railroad Authorities, Regional
Special District <sup>(4)</sup>	165,143	929,606	132,690	171,396,797	Sanitary Sewer Districts, St. Cloud
Tax Increment Financing	714,128	3,585,155	92,313	275,099,117	Metropolitan Transit Commission,
Contribution	0	0	0	348,908,069	Watershed Districts, and Miscellaneous
Power Line	0	7,248	0	210,818	Districts.
<b>TOTAL</b>	\$ 27,079,336	\$ 84,553,314	\$ 9,544,172	\$ 4,672,094,905	(5) The state levy rate was 54.109% of commercial, industrial and seasonal recreational properties.
<b>State Levy <sup>(5)</sup></b>	\$ 3,572,627	\$ 8,776,459	\$ 430,649	\$ 621,124,058	
<b>Total Levy Before Credits</b>	\$ 32,991,105	\$ 98,690,635	\$ 10,298,367	\$ 5,701,433,186	(6) Includes the following amount of Supplementary Homestead Credit:
<b><u>Credits</u></b>					
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	16,155,124	
Market Value Homestead Credit	3,304,866	6,683,121	704,803	313,385,421	Aitkin \$ 860,348
Market Value Agricultural Credit	321,491	750,735	266,658	24,096,027	Crow Wing 1,116,440
Disparity Reduction Credit	0	0	0	5,389,441	Itasca 2,823,650
Power Line Credit	0	6,160	0	93,638	St. Louis 160,240
Agricultural Preserves Credit <sup>(7)</sup>	0	14,193	0	302,053	Total 4,960,678
County Conservation Credit	62,599	0	0	188,010	
Enterprise Zone Credit	0	0	0	0	(7) Agricultural Preserves Credit is in seven-county metro area only.
Disaster Credit	0	0	0	0	
<b>TOTAL</b>	\$ 3,688,956	\$ 7,454,209	\$ 971,461	\$ 359,609,714	
<b>Total Net Tax Payable</b>	\$ 29,302,149	\$ 91,236,426	\$ 9,326,906	\$ 5,341,823,472	

**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**

<b><u>Column Heading</u></b>	<b><u>Items Included Within Column Heading</u></b>
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 - 2003 Payable 2004".

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

**SPECIAL TAXING DISTRICT LEVIES**

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

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

**TABLE 34  
COUNTY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2004**

<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	5,356,733	381,749	1,234,269	1,646,567	0	0	8,619,318	3,709	8,623,027
ANOKA	30,712,588	7,374,951	9,168,153	19,320,953	4,770,662	0	71,347,307	5,590,404	76,937,711
BECKER	6,523,001	498,440	1,630,329	4,410,604	160,024	84,193	13,306,591	541,569	13,848,160
BELTRAMI	6,573,822	878,882	1,620,916	4,591,896	108,004	0	13,773,520	1,604,287	15,377,807
BENTON	7,476,898	2,044,572	1,054,854	2,704,382	0	0	13,280,706	465,015	13,745,721
BIG STONE	1,235,658	0	513,561	456,919	39,896	0	2,246,034	184,788	2,430,822
BLUE EARTH	5,261,344	1,708,272	4,013,794	3,871,251	372,338	3,572,055	18,799,054	1,296,278	20,095,332
BROWN	3,989,342	330,736	843,495	2,714,217	0	0	7,877,790	609,375	8,487,165
CARLTON	7,317,482	632,025	1,919,170	3,062,019	93,812	0	13,024,508	582,227	13,606,735
CARVER	18,504,030	1,459,595	2,195,477	7,302,234	0	0	29,461,336	739,653	30,200,989
CASS	6,211,978	519,329	2,249,423	4,056,422	225,650	0	13,262,802	1,540,610	14,803,412
CHIPPEWA	2,437,296	0	723,357	1,649,764	135,202	0	4,945,619	266,146	5,211,765
CHISAGO	9,960,430	2,903,385	2,987,216	3,451,116	384,923	249,932	19,937,002	517,249	20,454,251
CLAY	8,419,361	736,939	2,302,645	5,625,567	187,803	0	17,272,315	3,103,539	20,375,854
CLEARWATER	2,667,075	0	688,876	727,136	50,020	0	4,133,107	433,196	4,566,303
COOK	2,145,218	368,582	979,784	593,794	79,165	270,582	4,437,125	47,658	4,484,783
COTTONWOOD	2,456,647	295,098	894,288	1,535,678	48,613	0	5,230,324	564,489	5,794,813
CROW WING	10,718,288	1,403,790	2,421,703	5,760,262	394,158	62,033	20,760,234	524,749	21,284,983
DAKOTA	26,491,344	0	8,664,200	38,043,622	7,546,921	9,449,681	92,397,296	0	92,397,296
DODGE	4,184,725	54,802	1,049,608	1,264,289	75,835	2,090	6,631,349	109,866	6,741,215
DOUGLAS	6,680,446	1,821,724	2,167,715	3,364,901	613,364	0	14,648,150	779,754	15,427,904
FARIBAULT	2,801,561	445,543	899,691	1,160,152	140,647	0	5,447,594	793,999	6,241,593
FILLMORE	3,856,678	0	942,539	974,670	115,396	0	5,889,283	0	5,889,283
FREEBORN	4,198,440	2,524,732	1,275,386	3,483,346	213,158	482,777	12,177,839	1,052,230	13,230,069
GOODHUE	13,351,644	3,340,491	2,992,019	2,974,929	274,685	0	22,933,768	13,198	22,946,966
GRANT	1,534,487	0	568,590	713,079	37,497	0	2,853,653	161,725	3,015,378
HENNEPIN	192,297,126	34,734,088	0	170,967,515	31,639,668	18,471,419	448,109,816	0	448,109,816
HOUSTON	3,206,626	0	968,027	1,111,811	55,205	0	5,341,669	0	5,341,669
HUBBARD	3,443,736	0	1,954,429	1,726,291	138,268	0	7,262,724	2,288,973	9,551,697
ISANTI	6,011,886	872,179	1,132,399	3,340,144	245,441	3,000	11,605,049	941	11,605,990

**TABLE 34  
COUNTY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2004**

<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	8,147,325	1,479,688	6,299,221	5,758,809	283,751	0	21,968,794	891,945	22,860,739
JACKSON	3,485,123	399,238	533,672	1,613,831	141,715	0	6,173,579	412,088	6,585,667
KANABEC	3,736,462	0	1,250,468	1,538,351	0	0	6,702,091	137,308	6,839,399
KANDIYOHI	11,366,971	1,383,217	2,201,387	4,891,680	207,786	16,299	20,067,340	2,297,939	22,365,279
KITTSON	1,513,045	0	204,150	369,214	0	0	2,086,409	457,444	2,543,853
KOOCHICHING	1,510,315	0	476,601	1,143,802	0	0	3,130,718	286,609	3,417,327
LAC QUI PARLE	1,284,514	0	725,438	615,771	60,859	0	2,686,582	154,935	2,841,517
LAKE	2,609,315	248,613	857,567	1,374,356	66,765	0	5,156,616	0	5,156,616
LAKE OF WOODS	930,466	118,847	375,160	452,288	14,985	0	1,891,746	427,644	2,319,390
LE SUEUR	3,298,416	394,226	2,020,362	2,400,237	287,974	411,124	8,812,339	157,969	8,970,308
LINCOLN	990,871	187,238	871,592	822,597	27,913	0	2,900,211	215,721	3,115,932
LYON	4,466,410	0	1,477,104	2,007,830	188,996	0	8,140,340	579,963	8,720,303
MCLEOD	6,717,897	2,162,226	1,190,332	3,238,723	128,137	0	13,437,315	57,931	13,495,246
MAHNOMEN	1,735,510	87,913	321,093	709,418	21,826	19,705	2,895,465	183,848	3,079,313
MARSHALL	1,817,012	101,338	599,238	788,986	0	73,527	3,380,101	475,953	3,856,054
MARTIN	3,589,105	191,027	1,258,818	1,648,239	462,856	67,834	7,217,879	1,170,253	8,388,132
MEEKER	3,876,040	929,903	790,748	1,945,727	100,546	0	7,642,964	47,604	7,690,568
MILLE LACS	6,656,110	541,170	843,912	2,589,344	0	0	10,630,536	247,937	10,878,473
MORRISON	5,612,469	1,413,006	1,716,360	2,524,245	0	0	11,266,080	21,284	11,287,364
MOWER	5,796,517	0	1,387,584	1,548,226	223,261	0	8,955,588	612,683	9,568,271
MURRAY	2,413,875	302,789	518,229	847,011	58,110	0	4,140,014	724,415	4,864,429
NICOLLET	5,428,023	698,474	1,294,396	2,717,963	94,629	0	10,233,485	536,310	10,769,795
NOBLES	3,168,692	1,341,483	758,750	1,462,097	0	0	6,731,022	120,426	6,851,448
NORMAN	1,732,090	0	712,414	518,129	0	0	2,962,633	689,736	3,652,369
OLMSTED	27,507,838	0	8,714,656	15,813,336	668,700	0	52,704,530	0	52,704,530
OTTER TAIL	10,485,001	1,636,736	1,037,641	4,886,543	319,989	125,127	18,491,037	1,853,810	20,344,847
PENNINGTON	2,136,944	285,773	761,355	1,477,959	0	0	4,662,031	182,365	4,844,396
PINE	4,510,463	862,429	1,462,483	2,403,113	0	0	9,238,488	44,287	9,282,775
PIPESTONE	1,762,558	0	657,831	954,663	36,199	0	3,730,255	125,190	3,855,445
POLK	7,110,795	559,558	1,181,539	3,578,031	164,699	0	12,594,622	2,461,291	15,055,913

**TABLE 34  
COUNTY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2004**

<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	2,248,807	344,892	677,196	904,919	72,564	0	4,248,378	310,349	4,558,727
RAMSEY	90,179,766	13,349,183	0	58,188,825	6,754,886	0	168,472,660	0	168,472,660
RED LAKE	795,648	0	317,232	246,742	0	0	1,359,622	67,926	1,427,548
REDWOOD	3,629,687	0	1,152,321	2,121,001	73,347	0	6,976,356	402,178	7,378,534
RENVILLE	4,101,032	756,388	794,605	1,953,948	86,166	0	7,692,139	629,122	8,321,261
RICE	6,639,526	668,363	1,829,154	3,198,291	379,081	0	12,714,415	435,298	13,149,713
ROCK	1,648,195	56,440	516,698	750,979	83,533	19,703	3,075,548	400,295	3,475,843
ROSEAU	2,325,762	0	484,881	855,563	0	0	3,666,206	787,744	4,453,950
ST LOUIS	35,459,451	5,246,557	16,607,585	21,024,416	451,323	0	78,789,332	1,145,108	79,934,440
SCOTT	15,046,751	4,418,643	6,329,785	4,786,574	1,359,249	0	31,941,002	170,360	32,111,362
SHERBURNE	15,647,866	1,565,707	4,576,301	4,464,071	978,795	0	27,232,740	413,910	27,646,650
SIBLEY	3,415,971	1,199,447	923,694	1,654,292	0	0	7,193,404	442,851	7,636,255
STEARNS	16,067,379	5,543,717	2,891,087	15,951,000	1,615,995	0	42,069,178	411,031	42,480,209
STEELE	6,633,644	1,555,992	1,228,606	2,313,700	159,971	0	11,891,913	1,628,040	13,519,953
STEVENS	1,608,600	0	675,594	874,730	37,499	0	3,196,423	204,721	3,401,144
SWIFT	2,065,212	0	941,882	1,384,284	64,406	85,188	4,540,972	490,104	5,031,076
TODD	4,210,892	156,575	956,674	2,485,098	222,761	0	8,032,000	301,692	8,333,692
TRAVERSE	1,358,104	179,684	376,397	451,093	0	18,089	2,383,367	167,568	2,550,935
WABASHA	4,810,808	0	894,832	1,197,865	0	0	6,903,505	808	6,904,313
WADENA	3,085,397	0	625,172	1,163,241	35,188	0	4,908,998	317,793	5,226,791
WASECA	3,680,648	792,351	1,056,256	1,176,159	198,977	0	6,904,391	374,095	7,278,486
WASHINGTON	32,223,835	7,150,356	3,777,348	10,287,098	3,786,734	0	57,225,371	236,609	57,461,980
WATONWAN	2,604,475	285,655	543,570	1,337,483	393,373	0	5,164,556	245,609	5,410,165
WILKIN	1,822,208	0	728,248	848,892	0	0	3,399,348	232,131	3,631,479
WINONA	7,499,063	1,407,740	1,492,817	3,031,345	224,172	0	13,655,137	218,777	13,873,914
WRIGHT	16,412,956	3,074,244	2,740,577	5,731,014	0	0	27,958,791	1,455,317	29,414,108
YELLOW MED	2,529,652	282,498	1,377,212	1,563,626	53,190	0	5,806,178	263,199	6,069,377
STATEWIDE TOTALS	\$ 839,173,397	\$ 128,689,228	\$ 157,071,738	\$ 525,192,298	\$ 68,737,261	\$ 33,484,358	\$ 1,755,045,622	\$ 51,143,150	\$ 1,806,188,772

\* Includes market value based levies of \$2,201,528 in Dakota County, \$176,810 in Kanabec County, and \$319,004 in Pipestone County.

**TABLE 35  
CITY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2004<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			
AITKIN	614,209	8,505	320,707	0	943,421	16,000	959,421	22,545	981,966
ANOKA	61,582,809	5,003,700	0	254,102	66,840,611	450,034	67,290,645	6,204,727	73,495,372
BECKER	1,187,552	201,019	2,200	914,960	2,305,731	0	2,305,731	546,107	2,851,838
BELTRAMI	1,405,515	516,722	19,000	0	1,941,237	0	1,941,237	1,145,318	3,086,555
BENTON	3,217,265	1,106,993	34,245	83,342	4,441,845	0	4,441,845	1,447,718	5,889,563
BIG STONE	517,764	187,171	12,254	0	717,189	0	717,189	152,814	870,003
BLUE EARTH	7,155,860	2,908,234	0	8,492	10,072,586	0	10,072,586	2,558,769	12,631,355
BROWN	2,877,943	2,210,171	25,583	0	5,113,697	0	5,113,697	977,241	6,090,938
CARLTON	2,624,637	246,245	0	615,473	3,486,355	0	3,486,355	94,687	3,581,042
CARVER	15,136,554	1,587,352	0	247,241	16,971,147	1,495,232	18,466,379	3,097,148	21,563,527
CASS	2,550,389	203,325	120,838	0	2,874,552	0	2,874,552	130,470	3,005,022
CHIPPEWA	1,646,470	729,679	0	10,213	2,386,362	42,520	2,428,882	261,347	2,690,229
CHISAGO	5,390,534	1,200,015	22,010	34,505	6,647,064	120,014	6,767,078	855,742	7,622,820
CLAY	5,474,467	701,601	0	0	6,176,068	0	6,176,068	1,005,513	7,181,581
CLEARWATER	487,853	85,615	0	0	573,468	0	573,468	58,337	631,805
COOK	457,638	141,334	0	0	598,972	0	598,972	69,620	668,592
COTTONWOOD	1,340,664	208,058	90,808	0	1,639,530	0	1,639,530	207,528	1,847,058
CROW WING	10,959,482	2,157,660	150,005	370,441	13,637,588	0	13,637,588	2,831,317	16,468,905
DAKOTA	90,977,212	11,900,566	0	855,493	103,733,271	2,055,461	105,788,732	10,393,222	116,181,954
DODGE	2,533,199	454,596	0	55,996	3,043,791	0	3,043,791	316,420	3,360,211
DOUGLAS	2,961,550	523,757	10,639	40,039	3,535,985	130,502	3,666,487	670,726	4,337,213
FARIBAULT	1,735,697	799,939	0	75,189	2,610,825	0	2,610,825	213,336	2,824,161
FILLMORE	2,684,569	907,500	0	55,146	3,647,215	0	3,647,215	466,560	4,113,775
FREEBORN	3,012,206	158,031	13,999	18,420	3,202,656	0	3,202,656	756,399	3,959,055
GOODHUE	14,762,876	1,042,999	0	267,707	16,073,582	0	16,073,582	1,780,313	17,853,895
GRANT	790,072	224,653	0	38,631	1,053,356	0	1,053,356	265,613	1,318,969
HENNEPIN	353,218,961	41,309,865	0	157,510	394,686,336	8,428,030	403,114,366	35,331,848	438,446,214
HOUSTON	2,029,963	636,329	0	0	2,666,292	0	2,666,292	289,820	2,956,112
HUBBARD	834,481	299,503	32,338	0	1,166,322	0	1,166,322	424,884	1,591,206
ISANTI	3,834,301	1,225,761	0	0	5,060,062	0	5,060,062	968,442	6,028,504

**TABLE 35  
CITY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2004<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	7,548,518	574,553	45,857	91,133	8,260,061	0	8,260,061	591,930	8,851,991
JACKSON	794,745	305,806	49,292	198,365	1,348,208	0	1,348,208	56,618	1,404,826
KANABEC	282,408	197,031	0	2,835	482,274	0	482,274	4,652	486,926
KANDIYOHI	2,965,719	482,108	167,379	13,002	3,628,208	0	3,628,208	876,797	4,505,005
KITTSON	356,958	236,932	0	0	593,890	0	593,890	176,322	770,212
KOOCHICHING	1,657,640	8,500	0	365,610	2,031,750	0	2,031,750	61,702	2,093,452
LAC QUI PARLE	799,174	46,249	131,804	0	977,227	0	977,227	196,415	1,173,642
LAKE	1,236,675	261,089	0	144,746	1,642,510	0	1,642,510	23,261	1,665,771
LAKE OF WOOD	151,197	0	0	0	151,197	0	151,197	6,316	157,513
LE SUEUR	2,485,876	932,821	0	644,085	4,062,782	201,008	4,263,790	880,463	5,144,253
LINCOLN	647,652	46,000	0	0	693,652	0	693,652	4,350	698,002
LYON	3,645,716	779,626	0	256,337	4,681,679	0	4,681,679	428,589	5,110,268
MCLEOD	6,253,069	2,198,616	0	0	8,451,685	0	8,451,685	1,044,115	9,495,800
MAHNOMEN	200,812	152,000	600	0	353,412	0	353,412	80,210	433,622
MARSHALL	699,674	0	0	62,776	762,450	0	762,450	152,141	914,591
MARTIN	1,295,689	1,232,324	0	209,851	2,737,864	0	2,737,864	549,219	3,287,083
MEEKER	2,002,137	488,972	0	0	2,491,109	0	2,491,109	364,446	2,855,555
MILLE LACS	1,650,216	326,210	0	212,304	2,188,730	0	2,188,730	275,407	2,464,137
MORRISON	1,616,860	1,205,371	83,018	154,516	3,059,765	59,990	3,119,755	619,744	3,739,499
MOWER	3,080,598	614,447	0	35,934	3,730,979	0	3,730,979	464,695	4,195,674
MURRAY	745,284	158,189	12,928	16,700	933,101	0	933,101	83,667	1,016,768
NICOLLET	3,529,825	1,401,794	0	0	4,931,619	0	4,931,619	645,870	5,577,489
NOBLES	2,081,201	651,600	0	94,068	2,826,869	0	2,826,869	308,380	3,135,249
NORMAN	692,983	115,076	0	0	808,059	0	808,059	43,644	851,703
OLMSTED	24,960,959	5,322,348	0	0	30,283,307	0	30,283,307	1,038,372	31,321,679
OTTER TAIL	4,502,597	904,229	39,701	170,587	5,617,114	57,999	5,675,113	760,016	6,435,129
PENNINGTON	1,289,311	472,176	0	0	1,761,487	0	1,761,487	280,402	2,041,889
PINE	1,318,166	359,920	99,823	88,861	1,866,770	0	1,866,770	207,462	2,074,232
PIPESTONE	714,343	541,751	97,119	0	1,353,213	0	1,353,213	169,988	1,523,201
POLK	4,254,862	415,561	9,689	0	4,680,112	0	4,680,112	1,523,894	6,204,006

**TABLE 35  
CITY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2004<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	1,092,957	169,749	9,000	60,472	1,332,178	0	1,332,178	209,933	1,542,111
RAMSEY	83,242,897	12,696,206	659,961	1,173,131	97,772,195	1,994,361	99,766,556	29,504,982	129,271,538
RED LAKE	394,029	179,001	0	0	573,030	0	573,030	49,627	622,657
REDWOOD	2,403,849	519,987	0	0	2,923,836	0	2,923,836	131,596	3,055,432
RENVILLE	2,084,397	1,144,872	0	146,138	3,375,407	0	3,375,407	290,152	3,665,559
RICE	5,465,689	1,622,639	220,474	0	7,308,802	230,091	7,538,893	953,408	8,492,301
ROCK	641,442	276,056	61,639	0	979,137	0	979,137	174,989	1,154,126
ROSEAU	1,096,171	501,168	0	0	1,597,339	0	1,597,339	423,468	2,020,807
ST LOUIS	19,340,822	6,331,444	8,062	796,472	26,476,800	84,822	26,561,622	1,521,389	28,083,011
SCOTT	21,539,697	5,679,037	0	55,206	27,273,940	1,506,617	28,780,557	3,660,005	32,440,562
SHERBURNE	9,694,006	3,326,709	0	1,392,467	14,413,182	174,803	14,587,985	2,657,501	17,245,486
SIBLEY	1,495,240	861,407	0	0	2,356,647	0	2,356,647	405,654	2,762,301
STEARNS	19,000,547	4,913,376	193,756	486,944	24,594,623	0	24,594,623	9,318,347	33,912,970
STEELE	5,110,614	1,526,593	0	0	6,637,207	0	6,637,207	268,641	6,905,848
STEVENS	878,299	339,470	2,210	0	1,219,979	63,410	1,283,389	162,737	1,446,126
SWIFT	685,792	378,964	101,133	227,137	1,393,026	94,263	1,487,289	48,929	1,536,218
TODD	687,993	472,631	98,004	57,989	1,316,617	0	1,316,617	213,009	1,529,626
TRAVERSE	292,094	68,601	25,000	265,282	650,977	0	650,977	58,188	709,165
WABASHA	2,406,482	544,485	34,951	0	2,985,918	70,754	3,056,672	148,910	3,205,582
WADENA	693,879	521,807	29,306	47,368	1,292,360	0	1,292,360	264,487	1,556,847
WASECA	2,479,736	232,446	0	13	2,712,195	0	2,712,195	370,087	3,082,282
WASHINGTON	49,189,398	6,349,625	0	0	55,539,023	1,055,814	56,594,837	10,858,324	67,453,161
WATONWAN	797,804	334,053	0	0	1,131,857	0	1,131,857	159,549	1,291,406
WILKIN	381,336	301,973	0	7,001	690,310	0	690,310	190,585	880,895
WINONA	5,487,174	641,838	42,371	30,138	6,201,521	0	6,201,521	710,992	6,912,513
WRIGHT	17,992,764	3,452,762	145,625	0	21,591,151	259,266	21,850,417	5,034,593	26,885,010
YELLOW MEDICINE	774,202	632,064	0	0	1,406,266	84,087	1,490,353	131,058	1,621,411
STATEWIDE TOTAL	\$ 942,812,866	\$ 153,337,160	\$ 3,223,328	\$ 11,610,368	\$ 1,110,983,722	\$ 18,675,078	\$ 1,129,658,800	\$ 153,384,758	\$ 1,283,043,558

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

**TABLE 36**  
**TOWN TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004 <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	1,122,668	0	1,467,436	0	2,590,104	24,414	2,614,518
ANOKA	0	2,255,511	0	0	5,896	2,261,407	60,071	2,321,478
BECKER	0	785,014	0	1,683,714	349,116	2,817,844	152,262	2,970,106
BELTRAMI	0	803,406	0	1,011,493	0	1,814,899	50,808	1,865,707
BENTON	0	513,514	0	678,302	0	1,191,816	2,798	1,194,614
BIG STONE	0	99,342	0	260,018	0	359,360	1,800	361,160
BLUE EARTH	0	398,178	21,997	1,564,577	145,364	2,130,116	234,147	2,364,263
BROWN	0	266,530	0	590,468	14,002	871,000	75,318	946,318
CARLTON	0	1,025,255	3,260	1,251,493	0	2,280,008	52,793	2,332,801
CARVER	0	754,012	0	773,298	0	1,527,310	360,221	1,887,531
CASS	0	1,456,914	13,500	2,509,974	0	3,980,388	72,401	4,052,789
CHIPPEWA	0	343,661	0	519,806	13,600	877,067	870	877,937
CHISAGO	0	1,681,398	0	2,000,085	24,994	3,706,477	162,796	3,869,273
CLAY	0	433,670	0	751,872	0	1,185,542	483,129	1,668,671
CLEARWATER	0	303,509	0	310,539	0	614,048	37,310	651,358
COOK	0	231,135	0	3,401	0	234,536	0	234,536
COTTONWOOD	0	432,723	0	394,895	0	827,618	5,174	832,792
CROW WING <sup>2</sup>	0	1,901,983	94,771	2,909,451	0	4,906,205	85,519	4,991,724
DAKOTA	0	916,870	43,580	1,268,066	250,371	2,478,887	84,631	2,563,518
DODGE	0	544,443	0	802,024	0	1,346,467	3,711	1,350,178
DOUGLAS	0	1,611,383	339,346	1,828,511	1,349	3,780,589	1,290,375	5,070,964
FARIBAULT	0	188,931	0	1,155,147	0	1,344,078	0	1,344,078
FILLMORE	427,937	183,389	1,881	1,500,854	540	2,114,601	0	2,114,601
FREEBORN	0	267,492	0	1,141,026	261,968	1,670,486	29,162	1,699,648
GOODHUE	0	827,023	0	2,026,825	0	2,853,848	743	2,854,591
GRANT	0	153,570	0	281,235	0	434,805	0	434,805
HENNEPIN	0	457,670	96,372	0	0	554,042	160,013	714,055
HOUSTON	419,824	241,207	0	997,102	0	1,658,133	208	1,658,341
HUBBARD	0	1,097,849	0	1,432,017	0	2,529,866	53,289	2,583,155
ISANTI	0	946,354	51,996	2,121,621	0	3,119,971	35,157	3,155,128

**TABLE 36**  
**TOWN TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004 <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	2,005,073	19,134	1,935,096	3,487	3,962,790	0	3,962,790
JACKSON	0	65,251	0	934,037	9,457	1,008,745	80,541	1,089,286
KANABEC	0	295,351	0	480,555	162,719	938,625	3,479	942,104
KANDIYOHI	0	878,611	60,002	1,417,923	0	2,356,536	204,875	2,561,411
KITTSON	0	100,088	0	417,474	45,938	563,500	0	563,500
KOOCHICHING	0	59,966	0	0	0	59,966	239	60,205
LAC QUI PARLE	0	172,710	0	536,144	0	708,854	661	709,515
LAKE	0	201,445	4,757	381,310	105,078	692,590	71,394	763,984
LAKE OF WOOD	0	41,864	0	271,474	0	313,338	0	313,338
LE SUEUR	0	471,435	0	594,280	231,890	1,297,605	125,806	1,423,411
LINCOLN	147,001	0	0	354,649	0	501,650	224	501,874
LYON	0	123,505	0	535,994	0	659,499	285,122	944,621
MCLEOD	0	642,415	0	784,202	0	1,426,617	48,636	1,475,253
MAHNOMEN	0	158,629	0	235,319	0	393,948	0	393,948
MARSHALL	355,617	-1	0	795,353	52,594	1,203,563	96,516	1,300,079
MARTIN	0	0	0	1,209,458	0	1,209,458	11,087	1,220,545
MEEKER	356,414	339,465	205,974	1,306,055	1,003	2,208,911	157,307	2,366,218
MILLE LACS	0	385,268	0	825,313	242,344	1,452,925	14,305	1,467,230
MORRISON	0	747,098	0	1,694,676	0	2,441,774	19,527	2,461,301
MOWER	0	841,166	0	1,469,530	994	2,311,690	105,553	2,417,243
MURRAY	0	267,311	0	608,474	0	875,785	12,973	888,758
NICOLLET	586,704	188,424	0	421,597	0	1,196,725	58,509	1,255,234
NOBLES	0	178,428	0	852,577	4,592	1,035,597	4,556	1,040,153
NORMAN	0	108,421	0	438,579	0	547,000	0	547,000
OLMSTED	0	1,407,962	36,006	1,979,154	0	3,423,122	129,871	3,552,993
OTTER TAIL	0	1,568,735	0	3,755,213	30,670	5,354,618	294,984	5,649,602
PENNINGTON	0	206,361	0	217,909	0	424,270	18,477	442,747
PINE	584,886	316,692	0	1,246,585	34,998	2,183,161	236,836	2,419,997
PIPESTONE	0	112,875	0	265,570	0	378,445	863	379,308
POLK	0	921,442	0	1,519,065	0	2,440,507	10,438	2,450,945

**TABLE 36**  
**TOWN TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004 <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	198,344	0	476,982	171,763	847,089	3,375	850,464
RAMSEY	0	1,876,202	59,508	0	0	1,935,710	569,096	2,504,806
RED LAKE	0	77,795	0	132,571	19,372	229,738	0	229,738
REDWOOD	0	0	0	1,152,847	0	1,152,847	16,277	1,169,124
RENVILLE	0	502,721	12,001	1,089,362	5,002	1,609,086	76,388	1,685,474
RICE	0	721,536	30,274	1,293,139	0	2,044,949	140,932	2,185,881
ROCK	0	176,442	0	523,445	0	699,887	80	699,967
ROSEAU	202,681	79,711	0	449,455	0	731,847	101,923	833,770
ST LOUIS	0	5,608,587	327,497	2,109,480	263,572	8,309,136	587,395	8,896,531
SCOTT	0	1,090,177	14,197	1,394,309	0	2,498,683	269,068	2,767,751
SHERBURNE	0	939,444	102,562	2,351,080	804,461	4,240,695	32,678	4,273,373
SIBLEY	0	444,617	210,885	854,222	0	1,509,724	23,893	1,533,617
STEARNS	0	2,254,158	45,841	4,520,583	57,771	6,878,353	81,184	6,959,537
STEELE	0	309,691	5,007	714,555	0	1,029,253	0	1,029,253
STEVENS	0	173,007	0	250,011	5,251	428,269	0	428,269
SWIFT	0	231,689	0	673,017	75,877	980,583	0	980,583
TODD	0	803,302	0	1,767,417	0	2,570,719	43,218	2,613,937
TRAVERSE	0	25,996	0	227,936	0	253,932	0	253,932
WABASHA	0	464,920	0	828,286	0	1,293,206	24,528	1,317,734
WADENA	0	262,385	0	300,349	0	562,734	0	562,734
WASECA	0	294,259	0	607,013	0	901,272	11,591	912,863
WASHINGTON	1,445,689	2	335,029	1,417,902	0	3,198,622	87,685	3,286,307
WATONWAN	0	196,609	0	450,512	0	647,121	5,942	653,063
WILKIN	0	104,986	0	283,380	0	388,366	0	388,366
WINONA	0	744,444	0	1,156,828	0	1,901,272	372	1,901,644
WRIGHT	1,013,206	816,470	0	4,136,019	0	5,965,695	714,467	6,680,162
YELLOW MEDICINE	0	223,412	0	700,415	0	923,827	0	923,827
STATEWIDE TOTAL \$	5,539,959 \$	53,671,500 \$	2,135,377 \$	90,579,930 \$	3,396,033 \$	155,365,947 \$	8,301,991 \$	163,667,938

(1) See explanation on these levies preceding table 3

**TABLE 37**  
**SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004 <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	242,863	589,600	85,875	1,055,422	1,776	1,975,536	128,501	2,104,037
ANOKA	473,487	15,568,979	3,139,180	24,983,980	1,300,264	45,465,891	25,762,126	71,228,017
BECKER	0	954,070	170,134	3,108,066	28,963	4,261,233	666,473	4,927,706
BELTRAMI	0	124,950	287,719	4,847,702	161,407	5,421,779	1,159,969	6,581,748
BENTON	0	922,003	337,954	5,892,574	29,967	7,182,499	390,050	7,572,549
BIG STONE	0	127,380	23,608	528,441	20,394	699,823	139,668	839,491
BLUE EARTH	0	2,267,156	547,283	3,075,035	4,989	5,894,462	2,876,170	8,770,632
BROWN	0	796,954	132,933	1,338,494	56,550	2,324,932	910,408	3,235,340
CARLTON	0	1,582,549	243,408	3,552,977	32,724	5,411,658	747,920	6,159,578
CARVER	535,771	3,806,133	843,276	13,767,939	97,151	19,050,271	9,152,158	28,202,429
CASS	0	1,516,100	271,949	3,235,103	133,947	5,157,099	508,420	5,665,519
CHIPPEWA	0	398,848	82,507	1,176,428	12,556	1,670,339	570,453	2,240,792
CHISAGO	0	3,602,761	453,774	6,622,837	454,125	11,133,498	1,709,024	12,842,522
CLAY	9,062	1,129,791	301,976	5,820,641	73,240	7,334,710	478,502	7,813,212
CLEARWATER	0	217,898	42,289	1,367,106	0	1,627,293	66,729	1,694,022
COOK	0	0	0	175,442	0	175,442	175,278	350,720
COTTONWOOD	0	706,661	98,247	859,372	0	1,664,281	494,779	2,159,060
CROW WING	0	2,475,464	515,390	8,510,247	616,460	12,117,560	1,725,607	13,843,167
DAKOTA	306,356	21,803,062	3,960,345	40,537,344	1,197,506	67,804,613	44,406,227	112,210,840
DODGE	43	1,014,338	164,594	1,931,833	21,721	3,132,529	314,348	3,446,877
DOUGLAS	0	1,046,526	351,314	2,379,914	47,292	3,825,046	522,380	4,347,426
FARIBAULT	0	161,961	108,914	275,565	21,293	567,733	315,553	883,286
FILLMORE	0	717,322	183,747	1,001,734	212,409	2,115,211	852,690	2,967,901
FREEBORN	0	909,454	140,305	3,509,504	68,769	4,628,032	1,546,949	6,174,981
GOODHUE	0	2,037,679	587,546	6,380,480	238,083	9,243,788	2,743,735	11,987,523
GRANT	0	155,965	68,615	555,107	0	779,687	154,728	934,415
HENNEPIN	10,048,873	66,586,201	15,935,859	86,874,993	61,789,944	241,235,870	135,205,324	376,441,194
HOUSTON	0	636,112	161,484	1,738,063	508	2,536,168	879,326	3,415,494
HUBBARD	0	410,259	132,212	3,795,629	234,204	4,572,304	247,163	4,819,467
ISANTI	0	1,959,415	332,234	3,094,952	27,842	5,414,443	421,664	5,836,107

**TABLE 37**  
**SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004 <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	0	1,448,989	275	4,126,553	664,721	6,240,538	483,283	6,723,821
JACKSON	0	621,139	74,578	2,016,873	64,399	2,776,990	254,997	3,031,987
KANABEC	0	331,056	89,478	1,350,400	712	1,771,647	211,339	1,982,986
KANDIYOHI	0	948,099	246,008	4,702,130	362,617	6,258,854	2,020,000	8,278,854
KITTSON	0	200,692	16,531	138,372	33,427	389,023	743,983	1,133,006
KOOCHICHING	0	598,143	92,617	541,984	4,156	1,236,900	594,783	1,831,683
LAC QUI PARLE	0	230,056	74,157	353,946	10,786	668,945	222,843	891,788
LAKE	0	0	0	1,896,818	0	1,896,818	0	1,896,818
LAKE OF WOOD	0	471,108	41,152	896,631	0	1,408,891	64,291	1,473,182
LE SUEUR	112	816,679	282,777	2,091,625	33,828	3,225,021	936,037	4,161,058
LINCOLN	0	180,325	32,339	96,034	251	308,949	175,224	484,173
LYON	0	826,007	111,554	3,274,203	8,727	4,220,491	659,687	4,880,178
MCLEOD	0	834,723	206,336	2,002,766	209,996	3,253,822	3,035,259	6,289,081
MAHNOMEN	0	158,135	32,600	455,006	0	645,741	40,447	686,188
MARSHALL	314,300	62,770	80,420	187,406	26,032	670,928	273,826	944,754
MARTIN	0	1,321,051	159,220	583,863	4,617	2,068,751	985,004	3,053,755
MEEKER	0	968,823	242,434	2,524,711	77,707	3,813,675	709,082	4,522,757
MILLE LACS	0	618,453	175,489	2,496,723	129,533	3,420,198	125,616	3,545,814
MORRISON	0	1,274,689	323,163	2,433,722	52,404	4,083,977	335,660	4,419,637
MOWER	2,323	1,598,925	340,396	2,517,657	19,219	4,478,519	2,396,419	6,874,938
MURRAY	0	821,163	68,518	294,247	0	1,183,929	500,747	1,684,676
NICOLLET	0	977,543	308,689	1,695,640	132,199	3,114,070	1,465,257	4,579,327
NOBLES	0	887,103	132,638	1,922,082	0	2,941,823	594,574	3,536,397
NORMAN	195,864	105,247	53,235	367,263	79,213	800,821	151,524	952,345
OLMSTED	0	10,010,434	1,824,308	9,518,433	3,234,464	24,587,639	7,725,095	32,312,734
OTTER TAIL	0	1,785,667	515,226	4,304,789	321,862	6,927,544	1,509,031	8,436,575
PENNINGTON	0	157,534	69,291	979,965	97	1,206,888	236,809	1,443,697
PINE	0	630,025	274,559	2,412,269	335,694	3,652,547	1,236,813	4,889,360
PIPESTONE	0	797,433	57,790	1,222,846	0	2,078,068	318,062	2,396,130
POLK	0	992,608	228,800	2,077,607	330,848	3,629,863	727,852	4,357,715

**TABLE 37**  
**SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004 <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	0	317,628	117,235	1,095,841	16	1,530,720	175,736	1,706,456
RAMSEY	498,865	36,137,158	6,197,290	17,051,583	24,257,436	84,142,332	43,329,421	127,471,753
RED LAKE	0	160,058	26,685	183,735	2,895	373,373	245,300	618,673
REDWOOD	278	365,087	93,188	1,706,509	0	2,165,062	302,049	2,467,111
RENVILLE	0	627,613	144,049	538,759	101,095	1,411,515	928,697	2,340,212
RICE	81	832,550	650,653	7,704,122	1,136,692	10,324,098	2,752,581	13,076,679
ROCK	0	414,568	103,692	1,401,234	0	1,919,494	261,225	2,180,719
ROSEAU	0	515,109	117,310	1,768,228	0	2,400,647	359,557	2,760,204
ST LOUIS	0	4,567,288	809,262	5,031,829	603,605	11,011,984	5,637,894	16,649,878
SCOTT	0	4,153,632	1,323,435	17,045,252	339	22,522,657	11,033,706	33,556,363
SHERBURNE	0	2,296,368	841,984	13,121,616	361,599	16,621,567	5,945,667	22,567,234
SIBLEY	0	472,688	128,431	353,183	17,548	971,850	426,907	1,398,757
STEARNS	0	5,357,001	1,385,833	11,421,871	448,772	18,613,476	6,959,768	25,573,244
STEELE	0	997,817	258,019	4,242,241	316,675	5,814,752	2,944,221	8,758,973
STEVENS	0	177,732	76,706	1,484,583	2,954	1,741,975	295,206	2,037,181
SWIFT	0	303,051	68,774	714,673	8,925	1,095,423	288,203	1,383,626
TODD	0	543,342	260,182	2,263,466	34,853	3,101,842	526,875	3,628,717
TRAVERSE	0	149,145	28,408	68,879	157,654	404,086	273,987	678,073
WABASHA	0	454,299	168,333	1,773,963	249,488	2,646,084	810,963	3,457,047
WADENA	0	401,299	114,758	880,954	72,479	1,469,490	92,924	1,562,414
WASECA	0	563,437	107,259	2,224,260	2,103	2,897,060	889,728	3,786,788
WASHINGTON	772,096	15,074,258	2,973,307	22,206,823	4,340,815	45,367,298	30,221,293	75,588,591
WATONWAN	0	591,707	107,258	366,477	12,218	1,077,660	389,491	1,467,151
WILKIN	0	260,698	47,278	341,858	24,724	674,557	21,193	695,750
WINONA	0	706,572	373,265	2,828,511	533,787	4,442,135	2,339,142	6,781,277
WRIGHT	619,011	4,031,754	1,147,736	18,573,878	143,288	24,515,668	5,101,596	29,617,264
YELLOW MEDICINE	0	480,144	127,274	574,415	1,065	1,182,898	239,459	1,422,357
STATEWIDE TOTAL	\$ 14,019,386	\$ 245,852,214	\$ 53,656,852	\$ 438,444,237	\$ 105,852,613	\$ 857,825,303	\$ 386,798,655	\$ 1,244,623,958

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

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004**

	<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	8,884	8,884	BUFFALO-RED RIVER WTRSHED	26,514	0	26,514
ARROWHEAD REG DEV COMM	30,169	0	30,169	CORMORANT WATERSHED	71,853	0	71,853
NW CARLTON CO AMBULANCE	417	0	417	PELICAN WATERSHED	186,204	0	186,204
AITKIN COUNTY HRA TIF	0	176,679	176,679	WILD RICE WATERSHED DIST	73,131	0	73,131
MCGREGOR TIF	0	24,294	24,294	DETROIT LAKES HRA	63,322	0	63,322
	<u>30,586</u>	<u>209,857</u>	<u>240,443</u>	FRAZEE TIF	0	18,376	18,376
				BECKER COUNTY EDA	160,036	0	160,036
				DETROIT LAKES TIF	0	430,375	430,375
					<u>581,060</u>	<u>448,751</u>	<u>1,029,811</u>
<b><u>ANOKA</u></b>				<b><u>BELTRAMI</u></b>			
COON CREEK WATERSHED DIST	264,338	0	264,338	RED LAKE WATERSHED DIST	105,235	0	105,235
RICE CREEK WATERSHED DIST	454,248	0	454,248	ROSEAU RIVER WATERSHED	237	0	237
RAMSEY CITY HRA	187,517	0	187,517	HEADWATERS REG DEV COMM	77,697	0	77,697
ANOKA HRA	121,542	0	121,542	BELTRAMI COUNTY HRA TIF	0	36,459	36,459
COLUMBIA HGTS HRA	113,825	0	113,825	BLACK DUCK EMERG SVS DIS	87,396	0	87,396
COON RAPIDS HRA	418,584	0	418,584	BEMIDJI TIF	0	391,837	391,837
FRIDLEY HRA	256,626	0	256,626	BLACKDUCK TIF	0	8,825	8,825
ANOKA COUNTY HRA	666,706	0	666,706		<u>270,565</u>	<u>437,121</u>	<u>707,686</u>
NORTH SUBURBAN HOSPITAL	918,372	0	918,372				
OAK GROVE CITY TIF	0	3,057	3,057	<b><u>BENTON</u></b>			
ST FRANCIS CITY TIF	0	25,072	25,072	ST CLOUD HRA	34,180	0	34,180
ANOKA REGIONAL RAILROAD	2,405,617	0	2,405,617	BENTON CO. TIF	0	7,794	7,794
METRO COUNCIL	1,707,147	648,436	2,355,583	ST CLOUD METRO TRANSIT	109,401	0	109,401
METRO MOSQUITO CONTROL	1,110,746	0	1,110,746	BENTON COUNTY REG RR	128,623	0	128,623
REG TRANSIT BOARD DIST	0	2,260,445	2,260,445	FOLEY TIF	0	144,942	144,942
BLAINE TIF	0	2,225,382	2,225,382	SARTELL TIF	0	68,856	68,856
HILL TOP TIF	0	37,428	37,428	ST CLOUD TIF	0	135,761	135,761
CIRCLE PINES TIF	0	278,159	278,159	SAUK RAPIDS TIF	0	1,585,597	1,585,597
COON RAPIDS TIF	0	2,382,112	2,382,112	RICE TIF	0	36,108	36,108
ANOKA TIF	0	2,023,853	2,023,853		<u>272,204</u>	<u>1,979,058</u>	<u>2,251,262</u>
COLUMBIA HEIGHTS TIF	0	1,110,638	1,110,638	<b><u>BIG STONE</u></b>			
FRIDLEY TIF	0	4,061,089	4,061,089	BOIS DE SIOUX WATERSHED	40,304	0	40,304
RAMSEY TIF	0	2,768,998	2,768,998	UPPER MN RIVER WATERSHED	107,172	0	107,172
SPRING LAKE PARK TIF	0	221,624	221,624	UPPER MINN VALLEY RDC	21,024	0	21,024
ANDOVER TIF	0	1,264,651	1,264,651		<u>168,500</u>	<u>0</u>	<u>168,500</u>
LINO LAKES TIF	0	286,349	286,349				
CENTERVILLE TIF	0	39,710	39,710				
LEXINGTON TIF	0	79,596	79,596				
	<u>8,625,268</u>	<u>19,716,599</u>	<u>28,341,867</u>				



**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004**

	<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	51,704	51,704	TOFTE-SCHROEDER SANITARY	59,902	0	59,902
MAYNARD TIF	0	40,503	40,503	ECONOMIC DEVELOPMENT AUTH	85,207	0	85,207
	103,597	164,515	268,112	COOK CO/GRAND MARAIS EDA	0	49,819	49,819
					471,750	49,819	521,569
<b><u>CHISAGO</u></b>				<b><u>COTTONWOOD</u></b>			
COMFORT LAKE WATERSHED	46,031	0	46,031	HERON LAKE WATERSHED DIST	3,639	0	3,639
CHISAGO COUNTY HRA	460,079	0	460,079	REGION 8 REG DEV COMM	51,659	0	51,659
EAST CENTRAL REG DEV COMM	75,262	0	75,262	COTTONWOOD CO EDA TIF	0	188,102	188,102
CHISAGO COUNTY HRA TIF	0	10,126	10,126	MOUNTAIN LAKE TIF	0	23,701	23,701
WYOMING CITY EDA	33,835	0	33,835	WINDOM TIF	0	300,308	300,308
RUSH CITY TIF	0	492,221	492,221		55,298	512,111	567,409
NORTH BRANCH TIF	0	322,865	322,865				
TAYLORS FALLS TIF	0	23,072	23,072				
CHISAGO CITY TIF	0	372,226	372,226				
LINDSTROM TIF	0	50,923	50,923				
WYOMING TIF	0	65,734	65,734				
	615,207	1,337,167	1,952,374				
<b><u>CLAY</u></b>				<b><u>CROW WING</u></b>			
BUFFALO-RED RIVER WTRSHED	242,476	0	242,476	THIRTY LAKES WATERSHED	159,315	0	159,315
WILD RICE WATERSHED DIST	101,211	0	101,211	BRAINERD HRA	72,112	0	72,112
BARNESVILLE TIF	0	53,485	53,485	CROW WING COUNTY HRA	52,665	0	52,665
GLYNDON TIF	0	79,096	79,096	PEQUOT LAKES HRA	19,493	0	19,493
HAWLEY TIF	0	6,825	6,825	CUYUNA RANGE HOSP DIST	0	198,199	198,199
MOORHEAD TIF	0	1,518,502	1,518,502	REGION 5 REG DEV COMM	105,336	0	105,336
DILWORTH TIF	0	23,669	23,669	JENKINS CITY TIF	0	34,955	34,955
	343,687	1,681,577	2,025,264	EMILY TIF	0	6,530	6,530
				GARRISON/KATIO SANIT DIST	109,295	0	109,295
				BAXTER TIF	0	236,444	236,444
				BRAINERD TIF	0	501,602	501,602
				CROSS LAKE TIF	0	24,922	24,922
				IRONTON TIF	0	29,171	29,171
				NISSWA TIF	0	192,948	192,948
				PEQUOT LAKES TIF	0	51,152	51,152
				CROW WING HRA TIF	0	6,863	6,863
				MANHATTAN BEACH TIF	0	16,753	16,753
				DEERWOOD TIF	0	35,036	35,036
				CROSBY TIF	0	28,987	28,987
				GARRISON TIF	0	24,662	24,662
				BREEZY POINT TIF	0	175,185	175,185
					518,216	1,563,409	2,081,625
<b><u>COOK</u></b>							
NORTH SHORE HOSPITAL DIST	308,036	0	308,036				
ARROWHEAD REG DEV COMM	18,605	0	18,605				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004**

	<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	30,413	0	30,413	SAUK RIVER WATERSHED	8,238	0	8,238
DAKOTA COUNTY HRA	4,829,436	0	4,829,436	DOUGLAS CO HRA	311,674	0	311,674
HASTINGS HRA	149,001	0	149,001	MILTONA TIF	0	10,248	10,248
NORTHFIELD HRA	9,203	0	9,203	GARFIELD TIF	0	12,657	12,657
SOUTH ST PAUL HRA	114,295	0	114,295	FARWELL-KENSINGTON SANIT	13,364	0	13,364
LILYDALE TIF	0	321,773	321,773	CENTRAL LKS REG SNTRY DIS	75,006	0	75,006
METRO COUNCIL	1,493,018	1,856,588	3,349,606	ALEXANDRIA TIF	0	384,531	384,531
METRO MOSQUITO CONTROL	1,570,500	0	1,570,500	OSAKIS TIF	0	72,610	72,610
REG TRANSIT BOARD DIST	0	3,594,336	3,594,336	BRANDON TIF	0	33,498	33,498
DAKOTA COUNTY REGIONAL RR	140,373	0	140,373	EVANSVILLE TIF	0	12,169	12,169
BURNSVILLE EDA	551,068	0	551,068	DOUGLAS CO HRA TIF	0	9,294	9,294
SCOTT-VERMILLION WATER MG	219,290	0	219,290		408,282	535,007	943,289
FARMINGTON TIF	0	1,452,029	1,452,029				
HASTINGS TIF	0	287,455	287,455	<b><u>FARIBAULT</u></b>			
MENDOTA HEIGHTS TIF	0	996,849	996,849	REGION 9 REG DEV COMM	27,897	0	27,897
ROSEMOUNT TIF	0	507,127	507,127	BLUE EARTH TIF	0	185,759	185,759
SO ST PAUL TIF	0	1,289,993	1,289,993	WELLS TIF	0	85,125	85,125
APPLE VALLEY TIF	0	1,892,838	1,892,838	WINNEBAGO TIF	0	20,819	20,819
BURNSVILLE TIF	0	3,495,056	3,495,056	FROST TIF	0	6,305	6,305
WEST ST PAUL TIF	0	450,814	450,814	KIESTER TIF	0	6,746	6,746
INVER GROVE HEIGHTS TIF	0	971,375	971,375		27,897	304,754	332,651
DAKOTA COUNTY HRA TIF	0	364,231	364,231				
LAKEVILLE TIF	0	1,293,354	1,293,354	<b><u>FILLMORE</u></b>			
EAGAN TIF	0	159,861	159,861	OSTRANDER CITY TIF	0	86	86
	9,106,597	18,933,679	28,040,276	FOUNTAIN TIF	0	28,976	28,976
				CHATFIELD TIF	0	15,883	15,883
<b><u>DODGE</u></b>				RUSHFORD TIF	0	151,126	151,126
MANTORVILLE TIF	0	14,421	14,421	PRESTON TIF	0	127,890	127,890
DODGE CENTER TIF	0	155,627	155,627	MABEL TIF	0	9,090	9,090
HAYFIELD TIF	0	55,347	55,347	SPRING VALLEY TIF	0	98,359	98,359
KASSON TIF	0	156,191	156,191	HARMONY TIF	0	119,971	119,971
CLAREMONT TIF	0	131,972	131,972	WYKOFF TIF	0	12,421	12,421
	0	513,558	513,558	LANESBORO TIF	0	7,222	7,222
					0	571,024	571,024
				<b><u>FREEBORN</u></b>			
				TURTLE CREEK WATERSHED	12,073	0	12,073
				SHELL ROCK WATERSHED	309,986	0	309,986

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004**

	<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>			
FREEBORN CO. TIF	0	69,221	69,221	BLOOMINGTON HRA	1,170,770	0	1,170,770
ALBERT LEA TIF	0	381,456	381,456	BROOKLYN CENTER HRA	187,999	0	187,999
	322,059	450,677	772,736	CRYSTAL HRA	158,055	0	158,055
<b><u>GOODHUE</u></b>				MOUND HRA	108,709	0	108,709
BEAR VALLEY WATERSHED	2,557	0	2,557	MINNEAPOLIS HRA	923,469	0	923,469
BELLE CREEK WATERSHED	8,597	0	8,597	PLYMOUTH HRA	558,939	0	558,939
RED WING HRA	150,055	34,977	185,031	MAPLE GROVE HRA	137,375	0	137,375
SE MN MULTI COUNTY HRA	173,953	71,054	245,007	RICHFIELD HRA	292,367	0	292,367
CANNON FALLS HOSP DIST	285,000	64,999	349,999	ST LOUIS PARK HRA	498,427	0	498,427
SE MN MULTI CO HRA TIF	0	141,802	141,802	ST ANTHONY HRA	35,100	0	35,100
WANAMINGO TIF	0	26,009	26,009	ORONO TIF	0	53,275	53,275
RED WING PORT AUTHORITY	186,481	0	186,481	LORETTO CITY TIF	0	376	376
KENYON TIF	0	79,445	79,445	METRO COUNCIL	8,538,640	3,248,184	11,786,825
PINE ISLAND TIF	0	208,859	208,859	METRO MOSQUITO CONTROL	5,504,408	0	5,504,408
CANNON FALLS TIF	0	427,610	427,610	REG TRANSIT BOARD DIST	0	16,001,834	16,001,834
RED WING TIF	0	1,121,776	1,121,776	HENN REG SUBURB PARK DIST	15,351,287	3,979,137	19,330,424
ZUMBROTA TIF	0	184,544	184,544	HENN CO REG RAILRD AUTH	3,084,133	2,879,821	5,963,953
LAKE CITY TIF	0	17,990	17,990	PARK MUSEUM	7,530,342	0	7,530,342
	806,643	2,379,065	3,185,707	CHAMPLIN EDA	168,268	0	168,268
<b><u>GRANT</u></b>				MPLS TEACHERS RETIRE FUND	1,906,516	0	1,906,516
BOIS DE SIOUX WATERSHED	205,372	0	205,372	BROOKLYN PARK EDA	515,977	0	515,977
GRANT COUNTY HRA	35,026	0	35,026	ROBBINSDALE EDA	88,757	0	88,757
ASHBY TIF	0	1,679	1,679	HANOVER EDA	8,035	0	8,035
ELBOW LAKE TIF	0	10,358	10,358	BASSETT CREEK WATER MGT	1,000,780	0	1,000,780
HOFFMAN TIF	0	5,080	5,080	BROOKLYN PARK TIF	0	8,497,072	8,497,072
GRANT COUNTY HRA TIF	0	31,222	31,222	BLOOMINGTON HRA TIF	0	7,657,331	7,657,331
	240,398	48,339	288,737	EDEN PRAIRIE TIF	0	1,709,000	1,709,000
<b><u>HENNEPIN</u></b>				EDINA TIF	0	7,083,119	7,083,119
RICE CREEK WATERSHED DIST	12,706	0	12,706	MAPLE PLAIN TIF	0	257,910	257,910
NINE MILE CREEK WATERSHED	1,747,461	0	1,747,461	PLYMOUTH TIF	0	575,647	575,647
LOWER MN RIVER WATERSHED	114,870	0	114,870	GOLDEN VALLEY TIF	0	4,490,666	4,490,666
MINNEHAHA CREEK WATERSHED	2,170,234	0	2,170,234	CRYSTAL TIF	0	1,477,989	1,477,989
RILEY-PURGATORY WATERSHED	577,532	0	577,532	HOPKINS TIF	0	2,227,113	2,227,113
MIDDLE MISSISSIPPI WATERS	3,432,046	0	3,432,046	LONG LAKE TIF	0	288,367	288,367
				MINNETONKA TIF	0	3,655,487	3,655,487
				MAPLE GROVE TIF	0	2,354,748	2,354,748
				RICHFIELD TIF	0	4,268,353	4,268,353



**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004**

	<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	42,206	0	42,206	LE SUEUR COUNTY TIF	0	776	776
MIDDLE RVR-SNAKE RVR WS	14,124	0	14,124	REGION 9 REG DEV COMM	45,644	0	45,644
ROSEAU RIVER WATERSHED	1,863	0	1,863	LK WASHINGTON SANTRY DIST	27,016	0	27,016
TWO RIVERS WATERSHED DIST	234,345	0	234,345	LE CENTER TIF	0	57,687	57,687
REGION 1 REG DEV COMM	19,911	0	19,911	LE SUEUR TIF	0	272,736	272,736
HALLOCK TIF	0	15,123	15,123	WATERVILLE TIF	0	8,610	8,610
	<u>312,449</u>	<u>15,123</u>	<u>327,572</u>	MONTGOMERY TIF	0	126,204	126,204
					<u>72,660</u>	<u>466,013</u>	<u>538,673</u>
<b><u>KOOCHICHING</u></b>				<b><u>LINCOLN</u></b>			
RED LAKE WATERSHED DIST	8,946	982	9,928	LAC QUI PARLE-YELLOW BANK	9,644	0	9,644
NORTH ITASCA HOSPITAL	10,130	4,050	14,180	YELLOW MEDICINE RIVER	33,283	0	33,283
ARROWHEAD REG DEV COMM	16,016	0	16,016	LINCOLN COUNTY HRA	12,756	12,030	24,786
BLACK DUCK EMERG SVS DIS	11,317	0	11,317	REGION 8 REG DEV COMM	18,026	0	18,026
	<u>46,409</u>	<u>5,032</u>	<u>51,441</u>	LK BENTON DEVPMT DIST TIF	0	6,561	6,561
					<u>73,709</u>	<u>18,591</u>	<u>92,300</u>
<b><u>LAC QUI PARLE</u></b>				<b><u>LYON</u></b>			
LAC QUI PARLE-YELLOW BANK	86,202	0	86,202	YELLOW MEDICINE RIVER	43,974	0	43,974
DAWSON AREA HOSPITAL	119,224	0	119,224	REGION 8 REG DEV COMM	45,486	42,891	88,377
UPPER MINN VALLEY RDC	34,303	0	34,303	COTTONWOOD TIF	0	19,506	19,506
DAWSON TIF	0	31,759	31,759	MARSHALL TIF	0	1,430,022	1,430,022
MADISON TIF	0	1,376	1,376		<u>89,460</u>	<u>1,492,419</u>	<u>1,581,879</u>
	<u>239,729</u>	<u>33,135</u>	<u>272,864</u>				
<b><u>LAKE</u></b>				<b><u>MCLEOD</u></b>			
ARROWHEAD REG DEV COMM	17,518	0	17,518	BUFFALO CREEK WATERSHED	54,415	0	54,415
KNIFE RIVER SAN SEWER DIS	35,984	0	35,984	HIGH ISLAND WATERSHED	18,881	0	18,881
ST LOUIS CO REGIONAL RR	54,176	0	54,176	HUTCHINSON HRA	87,721	0	87,721
EAST LAKE MED CLINIC DIST	38,873	0	38,873	REGION 6E REG DEV COMM	64,651	0	64,651
LAKE COUNTY HRA TIF	0	264,486	264,486	LESTER PRAIRIE TIF	0	28,306	28,306
TWO HARBORS TIF	0	73,798	73,798	GLENCOE TIF	0	297,339	297,339
	<u>146,551</u>	<u>338,284</u>	<u>484,835</u>	WINSTED TIF	0	116,488	116,488
				HUTCHINSON TIF	0	208,563	208,563
<b><u>LAKE OF WOODS</u></b>				PLATO TIF	0	18,337	18,337
ROSEAU RIVER WATERSHED	166	0	166		<u>225,668</u>	<u>669,033</u>	<u>894,701</u>
HEADWATERS REG DEV COMM	12,223	0	12,223				
	<u>12,389</u>	<u>0</u>	<u>12,389</u>				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004**

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<b><u>MAHNOMEN</u></b>				<b><u>MILLE LACS</u></b>			
RED LAKE WATERSHED DIST	1,779	0	1,779	EAST CENTRAL REG DEV COMM	29,645	0	29,645
SANDHILL WATERSHED DIST	4,911	0	4,911	GARRISON/KATHIO SANITARY	63,754	0	63,754
WILD RICE WATERSHED DIST	173,448	0	173,448	PRINCETON TIF	0	366,047	366,047
HEADWATERS REG DEV COMM	12,480	0	12,480	MILACA TIF	0	71,427	71,427
MAHNOMEN TIF	0	3,775	3,775	MILLE LACS CO HRA TIF	0	71,464	71,464
WAUBUN TIF	0	12,793	12,793	ISLE TIF	0	56,653	56,653
	192,618	16,568	209,186	ONAMIA TIF	0	60,330	60,330
					93,399	625,921	719,320
<b><u>MARSHALL</u></b>				<b><u>MORRISON</u></b>			
MIDDLE RIVER-SNAKE RIVER	400,626	0	400,626	SOUTH TWO RIVER WTRSHED	1,647	0	1,647
RED LAKE WATERSHED DIST	41,160	0	41,160	MORRISON CO HRA	29,985	0	29,985
ROSEAU RIVER WATERSHED	1,126	0	1,126	LITTLE FALLS HRA	43,492	0	43,492
TWO RIVERS WATERSHED DIST	4,570	0	4,570	RANDALL TIF	0	51,765	51,765
NW MN MULTIHousing HRA	79,972	0	79,972	REGION 5 REG DEV COMM	30,521	0	30,521
REGION 1 REG DEV COMM	27,132	0	27,132	RURAL DEV FINANCE AUTH	64,968	0	64,968
ARGYLE TIF	0	7,720	7,720	MORRISON CO REGIONAL RR	24,988	0	24,988
WARREN TIF	0	24,677	24,677	LITTLE FALLS TIF	0	637,745	637,745
	554,586	32,397	586,983	ROYALTON TIF	0	30,498	30,498
				PIERZ TIF	0	31,824	31,824
<b><u>MARTIN</u></b>				MOTLEY TIF	0	75,089	75,089
SOUTH CENTRAL HRA	67,850	0	67,850	SWANVILLE TIF	0	4,740	4,740
REGION 9 REG DEV COMM	42,286	0	42,286		195,601	831,661	1,027,262
TRUMAN TIF	0	2,512	2,512				
FAIRMONT TIF	0	518,453	518,453	<b><u>MOWER</u></b>			
WELCOME TIF	0	23,320	23,320	TURTLE CREEK WATERSHED	25,901	0	25,901
	110,136	544,285	654,421	AUSTIN HRA	119,149	0	119,149
				MOWER COUNTY HRA	104,491	0	104,491
<b><u>MEEKER</u></b>				LEROY CITY TIF	0	878	878
NO FORK-CROW RIVER WTRSHD	22,079	0	22,079	ELKTON TIF	0	2,988	2,988
CLEARWATER RIVER WTRSHED	29,770	0	29,770	ROSE CREEK TIF	0	1,347	1,347
SAUK RIVER WATERSHED	2,099	0	2,099	RACINE TIF	0	13,756	13,756
REGION 6E REG DEV COMM	42,551	0	42,551	AUSTIN TIF	0	447,407	447,407
COSMOS TIF	0	7,482	7,482	DEXTER TIF	0	17,312	17,312
LITCHFIELD TIF	0	209,812	209,812	GRAND MEADOW TIF	0	23,974	23,974
WATKINS TIF	0	24,726	24,726				
DASSEL TIF	0	22,704	22,704				
EDEN VALLEY TIF	0	6,945	6,945				
	96,499	271,669	368,168				



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**TAXES PAYABLE 2004**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>PINE (CONT)</u></b>				<b><u>RAMSEY</u></b>			
SANDSTONE TIF	0	6,386	6,386	VALLEY BRANCH WATERSHED	20,894	0	20,894
HINCKLEY TIF	0	204,263	204,263	CAPITOL REGION WATERSHED	935,965	0	935,965
PINE CITY TIF	0	54,122	54,122	MIDDLE MISSISSIPPI WATERS	16,033	0	16,033
	<u>287,051</u>	<u>264,771</u>	<u>551,822</u>	ST ANTHONY HRA	13,410	0	13,410
				ST PAUL HRA	663,525	0	663,525
<b><u>PIPESTONE</u></b>				NORTH SUBURBAN HOSPITAL	100,632	0	100,632
REGION 8 REG DEV COMM	17,542	16,558	34,100	RAMSEY REGIONAL RAILROAD	1,710,257	0	1,710,257
PIPESTONE TIF	0	178,136	178,136	METRO COUNCIL	2,680,057	1,520,228	4,200,286
EDGERTON TIF	0	17,178	17,178	METRO MOSQUITO CONTROL	1,985,470	0	1,985,470
	<u>17,542</u>	<u>211,872</u>	<u>229,414</u>	REG TRANSIT BOARD DIST	0	6,005,557	6,005,557
				ST PAUL PORT AUTHORITY	0	831,580	831,580
<b><u>POLK</u></b>				ROSEVILLE CITY HRA	199,919	0	199,919
MIDDLE RIVER-SNAKE RIVER	85,039	0	85,039	ST PAUL TIF	0	20,088,523	20,088,523
RED LAKE WATERSHED DIST	621,427	0	621,427	NORTH ST PAUL TIF	0	285,199	285,199
SANDHILL WATERSHED DIST	192,243	0	192,243	FALCON HEIGHTS TIF	0	181,594	181,594
WILD RICE WATERSHED DIST	6,863	0	6,863	ROSEVILLE TIF	0	2,535,328	2,535,328
REGION 1 REG DEV COMM	66,787	0	66,787	NEW BRIGHTON TIF	0	3,008,306	3,008,306
HUNTSVILLE TIF	0	25,986	25,986	WHITE BEAR LAKE TIF	0	934,182	934,182
FISHER TIF	0	7,140	7,140	ST ANTHONY TIF	0	425,313	425,313
POLK CO AMBULANCE DIST	58,776	0	58,776	VADNAIS HEIGHTS TIF	0	1,512,471	1,512,471
CROOKSTON TIF	0	406,720	406,720	MAPLEWOOD TIF	0	462,107	462,107
EAST GRAND FORKS TIF	0	309,514	309,514	LAUDERDALE TIF	0	144,049	144,049
FOSSTON TIF	0	162,492	162,492	MOUNDSVIEW TIF	0	2,286,972	2,286,972
	<u>1,031,135</u>	<u>911,852</u>	<u>1,942,987</u>	LITTLE CANADA TIF	0	356,184	356,184
				SHOREVIEW TIF	0	1,515,321	1,515,321
<b><u>POPE</u></b>				ARDEN HILLS TIF	0	487,574	487,574
NO FORK-CROW RIVER WTRSHD	12,961	0	12,961	WHITE BEAR TWP TIF	0	1,207,603	1,207,603
SAUK RIVER WATERSHED	1,551	0	1,551		<u>10,596,500</u>	<u>43,842,695</u>	<u>54,439,195</u>
GLACIAL RIDGE HOSPITAL	249,455	0	249,455	<b><u>RED LAKE</u></b>			
WESTERN POPE CO HOSPITAL	308,505	0	308,505	RED LAKE WATERSHED DIST	92,759	0	92,759
FARWELL-KENSINGTON SANIT	1,636	0	1,636	NW MN MULTIHousing HRA	25,791	0	25,791
STARBUCK TIF	0	3,232	3,232	REGION 1 REG DEV COMM	7,592	0	7,592
GLENWOOD TIF	0	65,615	65,615	BROOKS TIF	0	8,304	8,304
	<u>574,108</u>	<u>68,847</u>	<u>642,955</u>	RED LAKE FALLS TIF	0	21,252	21,252
					<u>126,142</u>	<u>29,556</u>	<u>155,698</u>
<b><u>RAMSEY</u></b>							
RAMSEY-WASHINGTON METRO	1,335,513	54,604	1,390,116				
RICE CREEK WATERSHED DIST	934,825	0	934,825				



**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004**

	<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>			
BIWABIK TIF	0	35,440	35,440	ZIMMERMAN TIF	0	191,949	191,949
	3,992,991	8,366,103	12,359,094		1,463,095	1,573,986	3,037,081
<b><u>SCOTT</u></b>				<b><u>SIBLEY</u></b>			
PRIOR LAKE-SPRING LAKE WS	653,060	0	653,060	BUFFALO CREEK WATERSHED	2,061	0	2,061
LOWER MN RIVER WATERSHED	80,019	0	80,019	HIGH ISLAND WATERSHED	72,480	0	72,480
SCOTT COUNTY HRA	1,229,742	0	1,229,742	SOUTH CENTRAL HRA	105,148	0	105,148
REGION 9 REG DEV COMM	5,229	0	5,229	REGION 9 REG DEV COMM	27,056	0	27,056
CEDAR LK WATER & SANITARY	17,779	0	17,779	GAYLORD TIF	0	181,936	181,936
METRO COUNCIL	735,852	279,556	1,015,408	ARLINGTON TIF	0	42,958	42,958
METRO MOSQUITO CONTROL	475,326	0	475,326	HENDERSON TIF	0	26,858	26,858
REG TRANSIT BOARD DIST	0	917,087	917,087	GIBBON TIF	0	10,684	10,684
SHAKOPEE EDA	18,244	0	18,244		206,745	262,436	469,181
SCOTT CO WATER MGMT ORG	408,603	0	408,603	<b><u>STEARNS</u></b>			
SCOTT-VERMILLION WTR MNG	10,057	0	10,057	NO FORK-CROW RIVER WTRSHD	212,544	0	212,544
NEW PRAGUE CITY TIF	0	131,715	131,715	CLEARWATER RIVER WTRSHED	56,352	0	56,352
JORDAN TIF	0	33,386	33,386	SAUK RIVER WATERSHED	224,982	0	224,982
SHAKOPEE TIF	0	476,281	476,281	SOUTH TWO RIVER WTRSHED	73,360	0	73,360
SAVAGE TIF	0	1,403,776	1,403,776	ST CLOUD HRA	318,016	0	318,016
PRIOR LAKE TIF	0	172,827	172,827	STEARNS COUNTY HRA	247,864	0	247,864
BELLE PLAINE TIF	0	191,841	191,841	GLACIAL RIDGE HOSPITAL	11,921	0	11,921
	3,633,911	3,606,469	7,240,380	ELROSA CITY TIF	0	53	53
<b><u>SHERBURNE</u></b>				ST JOSEPH CITY TIF	0	19,777	19,777
ELK RIVER HRA	171,690	0	171,690	ST MARTIN TIF	0	18,408	18,408
ST CLOUD HRA	21,385	0	21,385	HOLDINGFORD TIF	0	22,674	22,674
MONTICELLO-BIG LAKE HOSP	346,416	9,727	356,143	RICHMOND TIF	0	44,991	44,991
SHERBURNE COUNTY TIF	0	49,291	49,291	BELGRADE TIF	0	7,446	7,446
BECKER ECON DEV DIST	144,996	0	144,996	MEIRE GROVE TIF	0	9,262	9,262
ELK RIVER ECON DEV DIST	237,667	0	237,667	FREEPORT TIF	0	11,138	11,138
ST CLOUD MET TRANS ANNEX	23,232	0	23,232	ST CLOUD METRO TRANSIT	478,569	0	478,569
SHERBURNE CO RR AUTHORITY	325,102	0	325,102	KIMBALL TIF	0	29,624	29,624
SHERBURNE CO HRA	192,607	0	192,607	BROOTEN TIF	0	38,637	38,637
BECKER TIF	0	69,084	69,084	COLD SPRING TIF	0	80,083	80,083
BIG LAKE TIF	0	507,090	507,090	ST CLOUD TIF	0	1,780,282	1,780,282
ELK RIVER TIF	0	746,845	746,845	ALBANY TIF	0	288,668	288,668
				EDEN VALLEY TIF	0	6,718	6,718

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004**

	<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	119,195	119,195	OSAKIS TIF	0	22,244	22,244
WAITE PARK TIF	0	1,561,289	1,561,289	LONG PRAIRIE TIF	0	190,455	190,455
SAUK CENTRE TIF	0	543,816	543,816	STAPLES TIF	0	16,494	16,494
MELROSE TIF	0	32,606	32,606	BROWERVILLE TIF	0	25,920	25,920
PAYNESVILLE TIF	0	50,669	50,669		36,420	268,709	305,129
AVON TIF	0	266,284	266,284				
	1,623,608	4,931,620	6,555,228	<b><u>TRAVERSE</u></b>			
<b><u>STEELE</u></b>				BOIS DE SIOUX WATERSHED	307,305	0	307,305
OWATONNA HRA	120,044	0	120,044	UPPER MN RIVER WATERSHED	10,151	0	10,151
MEDFORD TIF	0	47,072	47,072	WHEATON TIF	0	4,984	4,984
BLOOMING PRAIRIE TIF	0	7,732	7,732		317,456	4,984	322,440
OWATONNA TIF	0	487,441	487,441	<b><u>WABASHA</u></b>			
	120,044	542,245	662,289	BEAR VALLEY WATERSHED	4,445	0	4,445
<b><u>STEVENS</u></b>				SE MN MULTI COUNTY HRA	61,850	0	61,850
BOIS DE SIOUX WATERSHED	62,213	0	62,213	KELLOGG TIF	0	3,021	3,021
UPPER MN RIVER WATERSHED	622	0	622	ELGIN TIF	0	64,475	64,475
STEVENS COUNTY HRA	86,006	0	86,006	LAKE CITY TIF	0	125,336	125,336
MORRIS HRA	21,036	0	21,036	PLAINVIEW TIF	0	76,531	76,531
MORRIS TIF	0	189,569	189,569	WABASHA CITY TIF	0	176,938	176,938
CHOKIO TIF	0	3,518	3,518	WABASHA CO TIF	0	10,699	10,699
	169,877	193,087	362,964		66,295	457,000	523,295
<b><u>SWIFT</u></b>				<b><u>WADENA</u></b>			
UPPER MN RIVER WATERSHED	7,577	0	7,577	WADENA HRA	22,383	0	22,383
UPPER MINN VALLEY RDC	49,800	0	49,800	REGION 5 REG DEV COMM	9,753	0	9,753
TORNING TIF	0	177,973	177,973	SEBEKA TIF	0	37,717	37,717
MURDOCK TIF	0	14,066	14,066	STAPLES TIF	0	5,213	5,213
SWIFT CO RURAL DEV FINANC	70,045	0	70,045	WADENA TIF	0	200,987	200,987
APPLETON TIF	0	48,935	48,935	MENAHGA TIF	0	13,848	13,848
BENSON TIF	0	30,756	30,756	VERNDALE TIF	0	14,261	14,261
	127,422	271,730	399,152		32,136	272,026	304,162
<b><u>TODD</u></b>				<b><u>WASECA</u></b>			
SAUK RIVER WATERSHED	17,740	0	17,740	SOUTH CENTRAL HRA	67,928	0	67,928
REGION 5 REG DEV COMM	18,680	0	18,680	REGION 9 REG DEV COMM	31,448	0	31,448
CLARISSA TIF	0	13,596	13,596	WASECA CITY EDA	42,987	0	42,987

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2004**

	<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>			
WASECA TIF	0	175,134	175,134	SOUTH CENTRAL HRA	77,462	0	77,462
WALDORF TIF	0	2,236	2,236	REGION 9 REG DEV COMM	17,538	0	17,538
	<u>142,363</u>	<u>177,370</u>	<u>319,733</u>	BUTTERFIELD TIF	0	4,992	4,992
				MADELIA TIF	0	44,849	44,849
				ST JAMES TIF	0	858	858
					<u>95,000</u>	<u>50,699</u>	<u>145,699</u>
<b><u>WASHINGTON</u></b>							
CARNELIAN-MARINE WTRSHED	330,802	0	330,802				
SOUTH WASHINGTON WATERSHD	365,755	0	365,755				
RAMSEY-WASHINGTON METRO	366,309	14,977	381,286				
RICE CREEK WATERSHED DIST	261,901	0	261,901				
VALLEY BRANCH WATERSHED	658,188	0	658,188				
BROWNS CREEK WATERSHD DST	367,472	0	367,472				
COMFORT LAKE WATERSHED	188,321	0	188,321				
HASTINGS HRA	218	0	218				
WASHINGTON COUNTY HRA	2,113,873	0	2,113,873				
HUGO TIF	0	349,320	349,320				
METRO COUNCIL	1,648,636	625,854	2,274,490				
METRO MOSQUITO CONTROL	1,061,552	0	1,061,552				
REG TRANSIT BOARD DIST	0	2,290,451	2,290,451				
WASHINGTON CO REGIONAL RR	195,695	0	195,695				
WOODBURY EDA	328,089	0	328,089				
FOREST LAKE TIF	0	603,202	603,202				
MAHTOMEDI TIF	0	327,912	327,912				
WOODBURY TIF	0	137,850	137,850				
ST PAUL PARK TIF	0	369,542	369,542				
STILLWATER TIF	0	1,907,081	1,907,081				
NEWPORT TIF	0	322,013	322,013				
COTTAGE GROVE TIF	0	640,709	640,709				
OAKDALE TIF	0	1,857,525	1,857,525				
BAYPORT TIF	0	121,649	121,649				
AFTON TIF	0	2,787	2,787				
LANDFALL TIF	0	52,676	52,676				
	<u>7,886,811</u>	<u>9,623,548</u>	<u>17,510,359</u>				
				<b><u>WILKIN</u></b>			
				BUFFALO-RED RIVER WTRSHED	14,408	0	14,408
				BOIS DE SIOUX WATERSHED	126,922	0	126,922
				BRECKENRIDGE TIF	0	68,980	68,980
					<u>141,330</u>	<u>68,980</u>	<u>210,310</u>
				<b><u>WINONA</u></b>			
				STOCKTON-ROLLINGSTONE WS	4,001	0	4,001
				SE MN MULTI COUNTY HRA	131,145	29,996	161,142
				STOCKTON TIF	0	4,662	4,662
				WINONA PORT AUTH TIF	0	508,127	508,127
				ST CHARLES TIF	0	117,378	117,378
				GOODVIEW TIF	0	32,624	32,624
				LEWISTON TIF	0	51,337	51,337
					<u>135,146</u>	<u>744,124</u>	<u>879,271</u>
				<b><u>WRIGHT</u></b>			
				CLEARWATER RIVER WTRSHED	138,852	0	138,852
				MONTICELLO-BIG LAKE HOSP	643,851	0	643,851
				ST MICHAEL EDA	120,039	0	120,039
				HANOVER EDA	26,864	0	26,864
				ALBERTVILLE TIF	0	98,227	98,227
				MONTICELLO TIF	0	738,636	738,636
				DELANO TIF	0	221,872	221,872
				BUFFALO TIF	0	1,098,608	1,098,608
				COKATO TIF	0	144,891	144,891
				ANNANDALE TIF	0	282,685	282,685
				MONTROSE TIF	0	92,508	92,508
				ROCKFORD TIF	0	435,575	435,575
				MAPLE LAKE TIF	0	138,438	138,438

<b>TABLE 38</b> <b>SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</b> <b>TAXES PAYABLE 2004</b>
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	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>WRIGHT (CONT)</u></b>			
HOWARD LAKE TIF	0	157,840	157,840
ST MICHAEL TIF	0	175,875	175,875
	<u>929,606</u>	<u>3,585,155</u>	<u>4,514,761</u>
<b><u>YELLOW MEDICINE</u></b>			
LAC QUI PARLE-YELLOW BANK	24,136	0	24,136
YELLOW MEDICINE RIVER	37,682	0	37,682
UPPER MINN VALLEY RDC	70,869	0	70,869
GRANITE FALLS TIF	0	34,322	34,322
CANBY TIF	0	57,991	57,991
	<u>132,687</u>	<u>92,313</u>	<u>225,000</u>
<b><u>STATEWIDE TOTAL</u></b>	122,884,177	323,570,405	446,496,061

**TABLE 39**  
**STATE NET TAX CAPACITY VALUES AND LEVIES BY COUNTY**  
**TAXES PAYABLE 2004**

COUNTY	STATE	STATE	TRANSMISSION LINE		DISTRIBUTION LINE		TOTAL
	NTC	NTC	VALUE	STATE TAX	VALUE	STATE TAX	STATE TAX
	VALUE	TAX					
AITKIN	4,018,758	2,174,566	31,544	0	17,068	0	2,174,566
ANOKA	59,264,211	32,067,271	514	180	278	97	32,067,548
BECKER	5,713,230	3,091,375	19,436	15,260	10,517	8,257	3,114,892
BELTRAMI	5,082,497	2,750,082	20,906	28,742	11,312	15,552	2,794,376
BENTON	5,341,723	2,890,355	40,100	3,580	21,696	1,937	2,895,872
BIG STONE	398,337	215,537	11,980	1,188	6,483	643	217,368
BLUE EARTH	11,920,876	6,450,376	43,062	10,682	23,300	5,779	6,466,837
BROWN	2,985,945	1,615,667	1,175	935	636	506	1,617,108
CARLTON	5,093,173	2,755,865	98,008	32,220	53,031	17,434	2,805,519
CARVER	14,031,919	7,592,534	74,426	10,348	40,271	5,599	7,608,481
CASS	13,422,998	7,263,069	65,508	9,498	35,446	5,139	7,277,706
CHIPPEWA	1,560,251	844,245	11,654	3,128	6,306	1,693	849,066
CHISAGO	5,296,960	2,866,133	88,642	18,960	47,964	10,260	2,895,353
CLAY	4,641,709	2,511,575	18,955	2,830	10,256	1,531	2,515,936
CLEARWATER	2,342,017	1,267,244	6,730	120	3,642	65	1,267,429
COOK	4,020,528	2,175,495	43,343	0	23,452	0	2,175,495
COTTONWOOD	1,494,472	808,643	1,710	2,690	925	1,456	812,789
CROW WING	26,022,417	14,080,470	68,608	7,582	37,123	4,103	14,092,155
DAKOTA	87,325,586	47,251,009	31,964	1,526	17,295	825	47,253,360
DODGE	1,193,003	645,522	15,442	17,002	8,356	9,200	671,724
DOUGLAS	9,107,018	4,927,720	23,608	20,134	12,774	10,894	4,958,748
FARIBAULT	1,326,361	717,677	201	17,602	108	9,524	744,803
FILLMORE	1,685,987	912,270	0	4,256	0	2,303	918,829
FREEBORN	4,733,501	2,561,252	1,819	24,576	984	13,298	2,599,126
GOODHUE	8,839,139	4,782,768	41,962	5,814	22,706	3,146	4,791,728
GRANT	555,387	300,514	18,521	7,470	10,022	4,042	312,026
HENNEPIN	410,630,243	222,187,843	37,514	2,882	20,298	1,559	222,192,284
HOUSTON	1,370,665	741,654	5,876	334	3,180	180	742,168
HUBBARD	6,069,602	3,284,201	38,048	0	20,587	0	3,284,201
ISANTI	3,093,890	1,674,074	0	0	0	0	1,674,074
ITASCA	10,391,805	5,622,970	116,154	1,084	62,850	587	5,624,641
JACKSON	1,189,726	643,747	0	2,280	0	1,233	647,260
KANABEC	1,123,996	608,183	0	0	0	0	608,183
KANDIYOHI	5,972,892	3,231,872	21,226	2,523	11,485	1,365	3,235,760
KITSON	2,044,089	1,106,039	17,972	1,810	9,726	980	1,108,829
KOOCHICHING	2,216,563	1,199,367	353,098	0	191,058	0	1,199,367
LAC QUI PARLE	512,818	277,483	8,636	8,877	4,673	4,803	291,163
LAKE	2,729,041	1,476,657	22,816	2,436	12,346	1,318	1,480,411
LAKE OF THE WO	719,885	389,523	147,062	0	79,574	0	389,523
LE SUEUR	2,813,697	1,522,461	9,354	13,448	5,061	7,277	1,543,186
LINCOLN	824,213	445,977	9,500	2,878	5,140	1,557	450,412
LYON	4,701,117	2,543,727	7,598	9,482	4,111	5,131	2,558,340
MCLEOD	4,147,594	2,244,224	5,366	5,504	2,903	2,978	2,252,706
MAHNOMEN	721,275	390,274	3,816	831	2,065	450	391,555
MARSHALL	1,957,364	1,059,111	5,588	2,030	3,024	1,098	1,062,239

**TABLE 39**  
**STATE NET TAX CAPACITY VALUES AND LEVIES BY COUNTY**  
**TAXES PAYABLE 2004**

<b>COUNTY</b>	<b>STATE NTC VALUE</b>	<b>STATE NTC TAX</b>	<b>TRANSMISSION LINE VALUE</b>	<b>STATE TAX</b>	<b>DISTRIBUTION LINE VALUE</b>	<b>STATE TAX</b>	<b>TOTAL STATE TAX</b>
MARTIN	3,596,230	1,945,883	0	6,762	0	3,659	1,956,304
MEEKER	2,055,713	1,112,323	2,258	1,468	1,221	794	1,114,585
MILLE LACS	2,585,461	1,398,967	0	0	0	0	1,398,967
MORRISON	4,010,982	2,170,298	61,316	55,298	33,177	29,921	2,255,517
MOWER	3,519,102	1,904,149	182	8,588	98	4,647	1,917,384
MURRAY	1,093,819	591,854	7,351	3,095	3,978	1,674	596,623
NICOLLET	4,126,882	2,233,015	2,686	1,326	1,453	718	2,235,059
NOBLES	2,116,427	1,145,174	3,574	2,645	1,933	1,431	1,149,250
NORMAN	364,920	197,452	4,684	2,024	2,534	1,095	200,571
OLMSTED	25,742,193	13,928,845	1,791	6,335	969	3,428	13,938,608
OTTER TAIL	11,777,550	6,372,713	59,973	87,133	32,451	47,147	6,506,993
PENNINGTON	1,507,918	815,919	0	496	0	268	816,683
PINE	4,130,742	2,235,104	31,438	20,287	17,011	10,977	2,266,368
PIPESTONE	918,828	497,167	3,412	3,744	1,846	2,026	502,937
POLK	3,649,681	1,974,806	38,468	15,356	20,815	8,309	1,998,471
POPE	1,435,694	776,839	25,848	1,960	13,986	1,060	779,859
RAMSEY	137,392,759	74,341,844	52,470	186	28,391	101	74,342,131
RED LAKE	654,010	352,701	9,006	570	4,858	307	353,578
REDWOOD	1,266,942	685,528	7,850	7,861	4,247	4,253	697,642
RENVILLE	2,566,665	1,388,800	3,730	3,046	2,018	1,648	1,393,494
RICE	7,067,529	3,824,168	31,754	10,258	17,182	5,550	3,839,976
ROCK	795,146	430,246	20,698	1,794	11,199	970	433,010
ROSEAU	1,470,205	795,515	78,564	40	42,510	22	795,577
ST LOUIS	31,415,294	16,998,502	321,767	68,772	174,105	37,212	17,104,486
SCOTT	18,961,544	10,259,901	9,916	608	5,365	328	10,260,837
SHERBURNE	12,781,817	6,916,128	32,814	2,694	17,755	1,458	6,920,280
SIBLEY	1,233,901	667,652	2,714	1,847	1,469	999	670,498
STEARNS	25,631,714	13,869,067	134,000	18,590	72,506	10,060	13,897,717
STEELE	5,652,070	3,048,558	6,132	20,314	3,307	10,956	3,079,828
STEVENS	1,523,803	824,514	19,340	4,394	10,464	2,377	831,285
SWIFT	1,955,680	1,058,200	27,084	4,556	14,654	2,465	1,065,221
TODD	2,043,046	1,105,475	23,778	65,964	12,866	35,692	1,207,131
TRAVERSE	747,509	404,471	2,736	1,484	1,480	802	406,757
WABASHA	1,858,345	1,005,532	27,848	11,909	15,068	6,444	1,023,885
WADENA	1,347,449	726,774	13,274	1,624	7,159	875	729,273
WASECA	2,118,421	1,146,257	8,958	21,186	4,846	11,464	1,178,907
WASHINGTON	41,164,280	22,273,577	273,632	10,642	148,060	5,758	22,289,977
WATOWAN	832,236	450,312	0	5,410	0	2,927	458,649
WILKIN	557,159	301,472	7,554	1,541	4,087	833	303,846
WINONA	6,602,652	3,572,627	31,032	10,024	16,790	5,424	3,588,075
WRIGHT	16,219,965	8,776,459	56,940	12,734	30,810	6,890	8,796,083
YELLOW MED	795,889	430,649	14,780	6,188	7,998	3,348	440,185
<b>STATEWIDE</b>	<b>1,147,936,650</b>	<b>621,124,058</b>	<b>3,050,794</b>	<b>813,475</b>	<b>1,650,698</b>	<b>440,116</b>	<b>622,377,649</b>

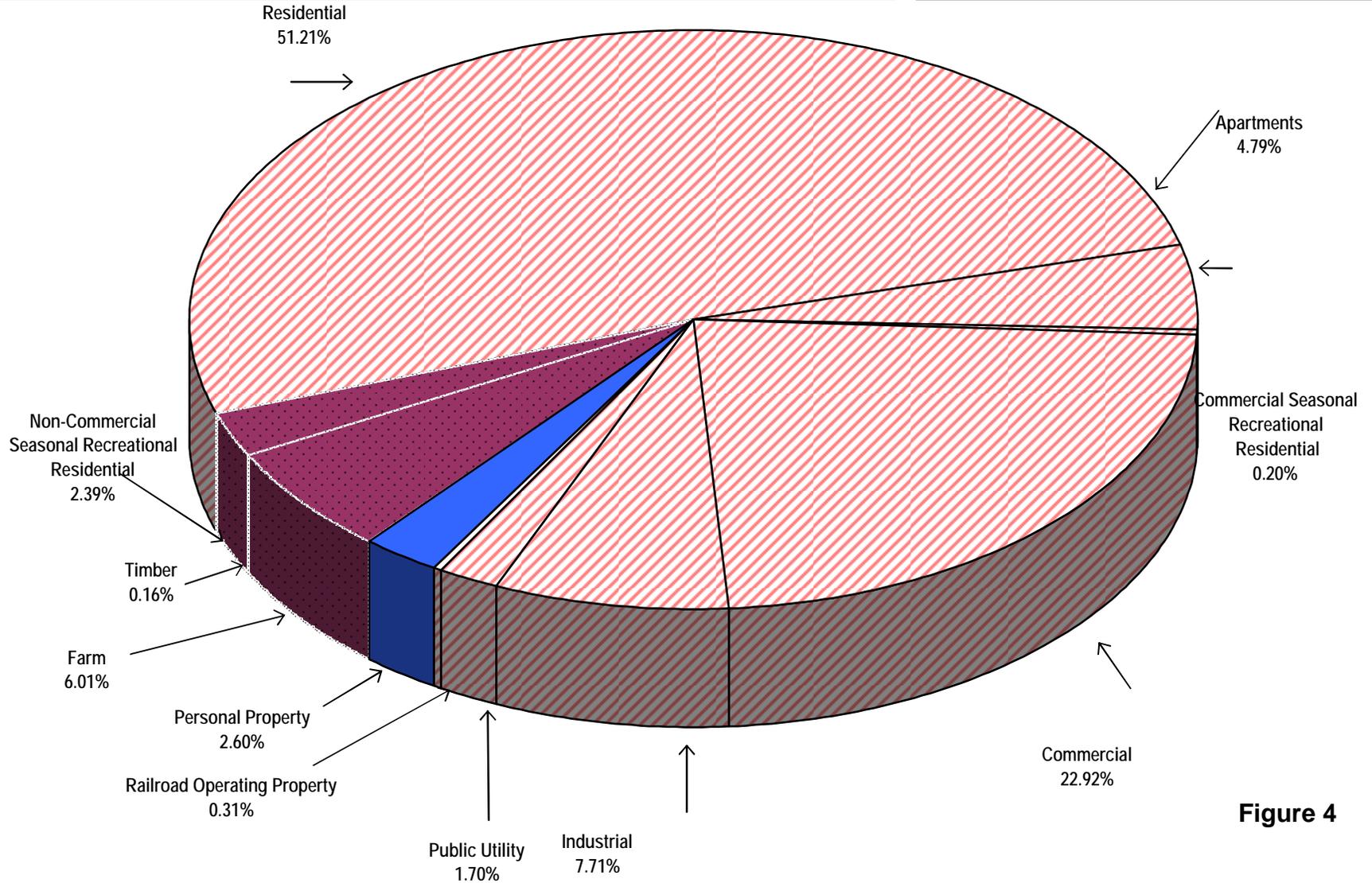
Note: The state tax applies to the net tax capacity of seasonal recreational (excluding the first 40% of non-commercial), commercial, industrial, public utility, railroad and mineral property for taxes payable 2004. The state rate was 54.109%.

# ESTIMATED DISTRIBUTION OF THE GROSS TAX PAYABLE IN 2004 BY USE CLASS STATEWIDE

Total = \$5,701,443,104

## Real Property

## Personal Property



**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 2004**

	<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	1,138,010	1,518,759	2,874,577	1,678,791	3,388,646	1,427,923
Non-homestead	281,278	523,637	865,254	279,259	492,665	752,151
Total	1,419,288	2,042,396	3,739,831	1,958,050	3,881,311	2,180,074
Timber	553,052	4,043	326,725	310,263	44,926	0
Seas/Rec. Residential	7,095,375	301,280	5,914,237	2,214,840	189,622	272,897
Total Agricultural	9,067,715	2,347,719	9,980,793	4,483,153	4,115,859	2,452,971
<b><u>NON-AGRICULTURAL</u></b>						
Residentia						
Homestead	5,310,314	171,827,647	10,181,981	11,786,806	13,595,975	1,190,395
Non-homestead	331,472	9,488,194	1,073,919	1,465,798	1,090,447	167,311
Total	5,641,786	181,315,841	11,255,900	13,252,604	14,686,422	1,357,706
Apartments	157,447	13,034,992	469,305	725,942	2,348,048	39,076
Seas/Rec. Commercial	100,346	239,947	502,914	353,239	42,440	7,180
Commercial Land & Buildings	1,172,035	58,259,462	3,763,939	5,993,077	5,431,324	320,280
Industrial Land & Buildings	250,735	36,380,167	699,588	315,576	3,307,225	32,804
Public Utility	58,009	898,529	183,139	342,393	477,028	90,292
Mineral	0	0	0	0	0	0
Railroad Operating Property	108,758	725,842	247,981	94,062	217,431	103,845
Total Non-Agricultural	7,491,010	290,854,780	17,122,766	21,076,893	26,509,918	1,956,294
TOTAL REAL PROPERTY	16,558,725	293,202,499	27,103,559	25,560,046	30,625,777	4,409,265
TOTAL PERSONAL PROPERTY	244,522	6,554,917	375,497	2,009,114	1,008,068	136,842
TOTAL REAL & PERS. PROPERTY	16,803,247	299,757,416	27,479,056	27,569,160	31,633,845	4,546,107
	<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	4,869,263	3,143,831	1,382,812	3,227,941	821,103	2,537,981
Non-homestead	2,270,414	1,548,680	140,746	966,458	205,077	1,553,363
Total	7,139,677	4,692,511	1,523,558	4,194,399	1,026,180	4,091,344
Timber	0	0	459,747	0	425,739	0
Seas/Rec. Residential	77,408	0	1,021,075	178,246	14,055,854	5,022
Total Agricultural	7,217,085	4,692,511	3,004,380	4,372,645	15,507,773	4,096,366
<b><u>NON-AGRICULTURAL</u></b>						
Residentia						
Homestead	17,397,072	8,528,815	14,105,183	65,759,861	9,518,657	3,578,621
Non-homestead	1,810,075	510,719	966,503	4,145,907	814,726	386,239
Total	19,207,147	9,039,534	15,071,686	69,905,768	10,333,383	3,964,860
Apartments	2,110,512	368,483	439,483	2,158,558	208,912	242,412
Seas/Rec. Commercial	18,167	8,361	54,764	104,048	1,370,254	491
Commercial Land & Buildings	14,068,546	3,393,015	2,691,591	13,611,453	3,444,579	1,532,560
Industrial Land & Buildings	2,455,764	1,760,450	3,446,950	10,747,750	7,773	602,160
Public Utility	964,765	41,560	1,578,836	364,123	566,138	466,602
Mineral	0	0	0	0	0	0
Railroad Operating Property	127,563	69,274	314,420	35,549	164,946	95,529
Total Non-Agricultural	38,952,464	14,680,677	23,597,730	96,927,249	16,095,985	6,904,614
TOTAL REAL PROPERTY	46,169,549	19,373,188	26,602,110	101,299,894	31,603,758	11,000,980
TOTAL PERSONAL PROPERTY	1,692,294	151,841	2,031,253	1,544,955	1,766,837	603,736
TOTAL REAL & PERS. PROPERTY	47,861,843	19,525,029	28,633,363	102,844,849	33,370,595	11,604,716

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<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	4,528,874	3,750,426	1,499,845	20,004	2,849,894	1,174,676
Non-homestead	648,158	2,073,482	276,137	438	2,005,164	134,543
Total	5,177,032	5,823,908	1,775,982	20,442	4,855,058	1,309,219
Timber	6,308	2,490	107,453	54,178	0	765,436
Seas/Rec. Residential	968,945	46,039	373,914	4,552,977	7,283	20,772,002
Total Agricultural	6,152,285	5,872,437	2,257,349	4,627,597	4,862,341	22,846,657
<b><u>NON-AGRICULTURAL</u></b>						
Residentia						
Homestead	29,049,961	18,496,156	1,591,477	2,124,654	2,943,390	22,529,648
Non-homestead	2,304,362	1,039,445	193,802	146,616	399,435	2,590,540
Total	31,354,323	19,535,601	1,785,279	2,271,270	3,342,825	25,120,188
Apartments	942,894	1,682,529	90,501	51,349	138,046	888,485
Seas/Rec. Commercial	144,287	22,728	8,675	438,639	0	1,459,973
Commercial Land & Buildings	5,965,909	7,067,110	442,267	753,036	962,069	16,710,972
Industrial Land & Buildings	1,037,744	1,456,548	71,254	13,420	955,847	946,751
Public Utility	876,408	52,550	2,275,103	196,653	45,149	376,871
Mineral	0	0	0	0	0	1,172
Railroad Operating Property	14,794	549,027	62,637	0	39,191	164,115
Total Non-Agricultural	40,370,037	30,366,093	4,735,716	3,724,367	5,483,127	45,671,452
TOTAL REAL PROPERTY	46,522,322	36,238,530	6,993,065	8,351,964	10,345,468	68,518,109
TOTAL PERSONAL PROPERTY	1,561,933	745,447	1,532,647	132,449	887,111	1,055,292
TOTAL REAL & PERS. PROPERTY	48,084,255	36,983,977	8,525,712	8,484,413	11,232,579	69,573,401
	<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	3,285,628	3,617,022	2,336,642	3,113,068	4,366,048	4,350,955
Non-homestead	1,557,727	1,412,226	538,428	2,145,743	1,619,979	2,088,378
Total	4,843,355	5,029,248	2,875,070	5,258,811	5,986,027	6,439,333
Timber	0	0	16,295	0	8,570	0
Seas/Rec. Residential	52,100	0	5,177,729	22,536	173,469	4,343
Total Agricultural	4,895,455	5,029,248	8,069,094	5,281,347	6,168,066	6,443,676
<b><u>NON-AGRICULTURAL</u></b>						
Residentia						
Homestead	240,553,479	7,497,637	12,302,970	3,211,501	5,807,026	10,588,413
Non-homestead	13,005,666	494,120	1,203,396	335,355	736,471	697,278
Total	253,559,145	7,991,757	13,506,366	3,546,856	6,543,497	11,285,691
Apartments	21,353,379	227,487	847,507	102,463	318,525	405,834
Seas/Rec. Commercial	305,277	5,455	364,799	3,194	56,187	19,904
Commercial Land & Buildings	105,586,548	1,241,890	7,707,594	866,750	2,010,757	3,216,983
Industrial Land & Buildings	28,378,578	705,828	858,070	1,082,984	488,240	1,622,982
Public Utility	6,235,086	52,566	363,351	96,848	105,091	984,036
Mineral	0	0	0	0	0	0
Railroad Operating Property	663,758	28,103	57,828	100,964	0	124,808
Total Non-Agricultural	416,081,771	10,253,086	23,705,515	5,800,059	9,522,297	17,660,238
TOTAL REAL PROPERTY	420,977,226	15,282,334	31,774,609	11,081,406	15,690,363	24,103,914
TOTAL PERSONAL PROPERTY	9,377,253	345,223	539,056	254,704	411,941	2,456,025
TOTAL REAL & PERS. PROPERTY	430,354,479	15,627,557	32,313,665	11,336,110	16,102,304	26,559,939

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	7,065,931	1,794,569	2,302,509	2,733,811	803,283	3,866,301
Non-homestead	1,839,087	874,792	1,446,547	468,088	272,214	664,127
Total	8,905,018	2,669,361	3,749,056	3,201,899	1,075,497	4,530,428
Timber	29,423	0	0	3,627	471,332	20,608
Seas/Rec. Residential	264,983	284,075	246,116	241,499	6,042,608	486,462
Total Agricultural	9,199,424	2,953,436	3,995,172	3,447,025	7,589,437	5,037,498
<b>NON-AGRICULTURAL</b>						
Residentia						
Homestead	23,077,517	1,654,534	864,958,684	7,196,017	6,319,095	14,895,831
Non-homestead	2,097,613	190,900	70,717,576	632,704	701,656	1,153,669
Total	25,175,130	1,845,434	935,676,260	7,828,721	7,020,751	16,049,500
Apartments	1,225,728	80,227	128,458,103	270,159	165,823	637,557
Seas/Rec. Commercial	138,867	22,090	245,023	29,644	611,326	57,073
Commercial Land & Buildings	8,841,712	594,147	532,881,533	1,732,320	2,195,292	4,742,963
Industrial Land & Buildings	3,321,261	0	205,736,358	164,424	798,559	411,771
Public Utility	12,668,042	31,299	10,063,779	86,095	177,062	200,506
Mineral	0	0	0	0	0	0
Railroad Operating Property	114,258	69,166	2,766,188	19,288	24,409	80,053
Total Non-Agricultural	51,484,998	2,642,363	1,815,827,244	10,130,651	10,993,222	22,179,423
TOTAL REAL PROPERTY	60,684,422	5,595,799	1,819,822,416	13,577,676	18,582,659	27,216,921
TOTAL PERSONAL PROPERTY	1,132,778	275,031	33,708,040	446,995	756,516	600,613
TOTAL REAL & PERS. PROPERTY	61,817,200	5,870,830	1,853,530,456	14,024,671	19,339,175	27,817,534
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>	<u>KOOCHICHING</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	740,697	4,361,891	2,154,150	4,406,985	790,861	426,075
Non-homestead	67,128	2,859,444	328,449	2,181,500	879,627	86,668
Total	807,825	7,221,335	2,482,599	6,588,485	1,670,488	512,743
Timber	1,274,579	0	79,370	14,180	2,934	468,628
Seas/Rec. Residential	6,687,024	62,745	958,483	3,017,761	59,944	583,958
Total Agricultural	8,769,428	7,284,080	3,520,452	9,620,426	1,733,366	1,565,329
<b>NON-AGRICULTURAL</b>						
Residentia						
Homestead	18,530,777	2,523,451	4,841,196	17,177,564	746,588	3,018,109
Non-homestead	1,365,704	302,294	719,081	1,504,895	112,941	297,519
Total	19,896,481	2,825,745	5,560,277	18,682,459	859,529	3,315,628
Apartments	715,568	111,221	215,219	980,548	68,999	94,940
Seas/Rec. Commercial	497,115	5,023	35,866	129,515	966	45,559
Commercial Land & Buildings	5,880,123	1,077,361	1,101,628	6,080,513	330,657	1,107,376
Industrial Land & Buildings	2,323,670	400,836	291,025	1,502,347	3,005	1,510,489
Public Utility	7,457,860	252,133	15,318	123,217	1,132,438	190,000
Mineral	13,152	0	0	0	0	0
Railroad Operating Property	318,305	50,374	16,691	267,029	174,585	133,388
Total Non-Agricultural	37,102,274	4,722,693	7,236,024	27,765,628	2,570,179	6,397,380
TOTAL REAL PROPERTY	45,871,702	12,006,773	10,756,476	37,386,054	4,303,545	7,962,709
TOTAL PERSONAL PROPERTY	2,930,963	475,942	83,393	1,308,489	1,506,861	342,221
TOTAL REAL & PERS. PROPERTY	48,802,665	12,482,715	10,839,869	38,694,543	5,810,406	8,304,930

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<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	2,120,503	11,591	393,209	3,204,196	1,449,365	2,849,929
Non-homestead	1,163,575	1,269	119,156	808,770	825,692	1,521,130
Total	3,284,078	12,860	512,365	4,012,966	2,275,057	4,371,059
Timber	0	198,344	169,981	0	0	0
Seas/Rec. Residential	4,249	3,337,040	980,532	849,199	98,652	2,457
Total Agricultural	3,288,327	3,548,244	1,662,878	4,862,165	2,373,709	4,373,516
<b><u>NON-AGRICULTURAL</u></b>						
Residentia						
Homestead	1,316,611	4,750,764	1,401,103	10,502,537	1,180,713	7,887,865
Non-homestead	144,166	630,502	99,231	867,213	132,071	690,495
Total	1,460,777	5,381,266	1,500,334	11,369,750	1,312,784	8,578,360
Apartments	48,703	111,895	30,746	326,124	39,271	862,709
Seas/Rec. Commercial	1,894	295,761	238,802	73,101	5,277	3,456
Commercial Land & Buildings	275,067	1,347,487	475,051	1,773,402	324,530	4,259,891
Industrial Land & Buildings	421,355	284,156	205,685	1,445,053	59,578	2,798,086
Public Utility	35,476	249,868	30,574	125,512	309,453	571,304
Mineral	0	0	0	0	0	0
Railroad Operating Property	71,432	264,788	28,941	97,450	24,686	160,678
Total Non-Agricultural	2,314,704	7,935,221	2,510,133	15,210,392	2,075,579	17,234,484
TOTAL REAL PROPERTY	5,603,031	11,483,465	4,173,011	20,072,557	4,449,288	21,608,000
TOTAL PERSONAL PROPERTY	211,769	253,607	58,364	523,370	668,690	879,301
TOTAL REAL & PERS. PROPERTY	5,814,800	11,737,072	4,231,375	20,595,927	5,117,978	22,487,301
	<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	1,182,930	1,787,405	3,242,851	3,879,049	3,515,494	1,774,721
Non-homestead	513,173	1,610,413	2,474,474	1,027,334	1,367,321	249,993
Total	1,696,103	3,397,818	5,717,325	4,906,383	4,882,815	2,024,714
Timber	60,723	17,076	0	0	0	34,730
Seas/Rec. Residential	400,590	70,401	16,060	17,770	1,222,101	2,502,158
Total Agricultural	2,157,416	3,485,295	5,733,385	4,924,153	6,104,916	4,561,602
<b><u>NON-AGRICULTURAL</u></b>						
Residentia						
Homestead	1,082,327	1,311,981	4,902,581	16,968,563	8,221,388	9,907,658
Non-homestead	125,894	116,231	461,473	928,582	885,185	1,380,996
Total	1,208,221	1,428,212	5,364,054	17,897,145	9,106,573	11,288,654
Apartments	51,094	65,034	248,908	1,259,941	213,551	589,649
Seas/Rec. Commercial	19,707	768	10,155	23,337	9,962	235,804
Commercial Land & Buildings	1,266,169	498,425	2,219,114	5,705,882	1,597,237	2,187,236
Industrial Land & Buildings	0	4,728	1,046,394	2,582,795	754,984	350,504
Public Utility	24,511	644,531	1,050,801	54,062	42,172	202,960
Mineral	0	0	0	0	0	0
Railroad Operating Property	60,619	146,216	81,088	26,583	83,890	0
Total Non-Agricultural	2,630,321	2,787,914	10,020,514	27,549,745	11,808,369	14,854,807
TOTAL REAL PROPERTY	4,787,737	6,273,209	15,753,899	32,473,898	17,913,285	19,416,409
TOTAL PERSONAL PROPERTY	140,729	1,663,757	1,065,367	269,733	439,447	521,928
TOTAL REAL & PERS. PROPERTY	4,928,466	7,936,966	16,819,266	32,743,631	18,352,732	19,938,337

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<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	4,892,177	4,689,635	2,486,231	3,446,509	3,510,197	1,801,232
Non-homestead	579,640	2,083,072	1,778,583	1,083,684	2,606,392	1,564,190
Total	5,471,817	6,772,707	4,264,814	4,530,193	6,116,589	3,365,422
Timber	69,742	0	0	5,635	0	2,284
Seas/Rec. Residential	2,427,999	5,247	390,440	29,271	9,235	590
Total Agricultural	7,969,558	6,777,954	4,655,254	4,565,099	6,125,824	3,368,296
<b><u>NON-AGRICULTURAL</u></b>						
Residentia						
Homestead	9,491,182	10,974,165	1,872,606	10,935,045	4,841,468	1,421,648
Non-homestead	748,725	614,931	166,309	733,843	488,819	162,883
Total	10,239,907	11,589,096	2,038,915	11,668,888	5,330,287	1,584,531
Apartments	561,887	540,717	77,699	1,003,074	363,024	103,100
Seas/Rec. Commercial	77,714	17,185	3,699	13,382	11,075	603
Commercial Land & Buildings	3,172,559	3,351,280	548,401	3,074,285	2,668,330	413,294
Industrial Land & Buildings	823,587	704,335	154,676	2,461,098	1,261,042	0
Public Utility	496,287	162,715	231,769	111,036	45,082	171,624
Mineral	0	0	0	0	0	0
Railroad Operating Property	170,110	23,235	0	0	42,227	54,804
Total Non-Agricultural	15,542,051	16,388,563	3,055,159	18,331,763	9,721,067	2,327,956
TOTAL REAL PROPERTY	23,511,609	23,166,517	7,710,413	22,896,862	15,846,891	5,696,252
TOTAL PERSONAL PROPERTY	933,204	1,413,281	626,329	904,113	217,375	116,694
TOTAL REAL & PERS. PROPERTY	24,444,813	24,579,798	8,336,742	23,800,975	16,064,266	5,812,946
	<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	6,156,691	5,200,597	1,071,646	2,729,077	2,075,033	4,507,594
Non-homestead	1,444,845	1,660,438	505,061	471,536	1,589,928	4,477,958
Total	7,601,536	6,861,035	1,576,707	3,200,613	3,664,961	8,985,552
Timber	0	324,615	1,313	108,366	0	0
Seas/Rec. Residential	44,283	10,220,796	5,670	3,817,834	1,761	1,040,272
Total Agricultural	7,645,819	17,406,446	1,583,690	7,126,813	3,666,722	10,025,824
<b><u>NON-AGRICULTURAL</u></b>						
Residentia						
Homestead	70,332,494	15,399,804	3,902,167	7,842,538	2,392,001	9,111,519
Non-homestead	5,837,317	1,482,647	297,573	923,867	268,418	813,244
Total	76,169,811	16,882,451	4,199,740	8,766,405	2,660,419	9,924,763
Apartments	6,015,304	1,039,958	276,826	385,233	126,650	595,714
Seas/Rec. Commercial	5,653	619,243	2,286	93,440	1,473	8,885
Commercial Land & Buildings	41,176,379	6,300,128	1,602,417	3,244,126	894,415	3,375,985
Industrial Land & Buildings	3,803,521	1,031,305	488,136	210,154	518,578	1,366,120
Public Utility	452,869	1,278,819	103,381	192,390	167,315	384,756
Mineral	0	0	0	0	0	0
Railroad Operating Property	127,790	259,601	42,196	208,083	106,163	550,269
Total Non-Agricultural	127,751,327	27,411,505	6,714,982	13,099,831	4,485,805	16,206,536
TOTAL REAL PROPERTY	135,397,146	44,817,951	8,298,672	20,226,644	8,152,527	26,232,360
TOTAL PERSONAL PROPERTY	1,499,541	1,128,686	1,202,822	752,097	432,084	1,758,396
TOTAL REAL & PERS. PROPERTY	136,896,687	45,946,637	9,501,494	20,978,741	8,584,611	27,990,756

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	1,947,235	133,053	650,339	3,950,480	4,945,802	3,512,483
Non-homestead	867,485	143,364	305,387	2,813,633	2,759,159	1,177,163
Total	2,814,720	276,417	955,726	6,764,113	7,704,961	4,689,646
Timber	1,656	0	4,741	0	0	0
Seas/Rec. Residential	1,216,916	146,547	0	593	15,592	396,427
Total Agricultural	4,033,292	422,964	960,467	6,764,706	7,720,553	5,086,073
<b>NON-AGRICULTURAL</b>						
Residentia						
Homestead	3,174,591	265,953,046	910,228	4,260,982	4,227,568	22,484,638
Non-homestead	371,533	20,372,913	58,621	345,121	361,754	1,716,804
Total	3,546,124	286,325,959	968,849	4,606,103	4,589,322	24,201,442
Apartments	168,987	44,434,268	52,899	250,528	260,398	1,373,524
Seas/Rec. Commercial	80,283	28,732	1,842	14,325	7,688	24,787
Commercial Land & Buildings	856,270	182,324,002	203,658	1,586,490	1,067,375	7,838,150
Industrial Land & Buildings	267,379	48,297,476	10,857	794,430	1,749,202	1,404,763
Public Utility	55,568	3,849,541	300,837	77,689	710,495	391,537
Mineral	0	0	0	0	0	0
Railroad Operating Property	93,057	1,363,280	35,904	33,097	31,829	117,523
Total Non-Agricultural	5,067,668	566,623,258	1,574,846	7,362,662	8,416,309	35,351,785
TOTAL REAL PROPERTY	9,100,960	567,046,222	2,535,313	14,127,368	16,136,862	40,437,858
TOTAL PERSONAL PROPERTY	459,914	15,951,803	754,143	240,695	1,070,984	1,164,298
TOTAL REAL & PERS. PROPERTY	9,560,874	582,998,025	3,289,456	14,368,063	17,207,846	41,602,156
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	2,045,416	1,828,081	3,240,125	4,274,042	4,310,629	1,175,702
Non-homestead	1,843,920	594,186	830,968	453,087	1,645,340	76,533
Total	3,889,336	2,422,267	4,071,093	4,727,129	5,955,969	1,252,235
Timber	0	23,692	0	0	0	2,253,655
Seas/Rec. Residential	0	200,522	213,598	745,941	12,428	12,472,899
Total Agricultural	3,889,336	2,646,481	4,284,691	5,473,070	5,968,397	15,978,789
<b>NON-AGRICULTURAL</b>						
Residentia						
Homestead	2,015,640	3,814,060	77,554,235	37,647,869	4,831,395	81,388,201
Non-homestead	190,081	314,382	5,589,685	2,982,731	379,233	7,806,648
Total	2,205,721	4,128,442	83,143,920	40,630,600	5,210,628	89,194,849
Apartments	156,813	259,438	2,115,706	1,724,756	104,403	5,007,433
Seas/Rec. Commercial	7,311	12,889	161,674	78,215	2,340	687,342
Commercial Land & Buildings	761,471	1,492,910	15,371,440	10,617,257	806,033	30,022,709
Industrial Land & Buildings	414,873	770,478	14,888,942	3,072,667	497,200	6,030,262
Public Utility	58,217	499,638	847,494	15,073,157	66,379	4,228,620
Mineral	0	0	0	0	0	89,705
Railroad Operating Property	40,834	34,702	207,827	193,764	0	2,548,075
Total Non-Agricultural	3,645,240	7,198,497	116,741,649	71,391,659	6,687,636	137,808,995
TOTAL REAL PROPERTY	7,534,576	9,844,978	121,026,340	76,864,729	12,656,033	153,787,784
TOTAL PERSONAL PROPERTY	108,596	342,469	2,212,469	1,725,873	939,342	7,168,034
TOTAL REAL & PERS. PROPERTY	7,643,172	10,187,447	123,238,809	78,590,602	13,595,375	160,955,818

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>	<u>TRAVERSE</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	8,392,557	3,207,107	1,615,726	2,375,984	4,118,715	1,311,285
Non-homestead	1,490,036	1,060,331	977,623	1,561,093	568,565	1,202,279
Total	9,882,593	4,267,438	2,593,349	3,937,077	4,687,280	2,513,564
Timber	0	0	0	0	95,416	0
Seas/Rec. Residential	3,176,761	62,422	16,491	5,531	2,491,143	71,168
Total Agricultural	13,059,354	4,329,860	2,609,840	3,942,608	7,273,839	2,584,732
<b>NON-AGRICULTURAL</b>						
Residentia						
Homestead	54,590,103	15,830,589	2,431,625	2,060,723	6,218,436	760,821
Non-homestead	3,564,586	893,352	285,467	260,956	607,704	102,339
Total	58,154,689	16,723,941	2,717,092	2,321,679	6,826,140	863,160
Apartments	5,412,549	977,266	158,619	129,459	221,345	49,236
Seas/Rec. Commercial	260,440	13,843	1,399	750	114,202	4,664
Commercial Land & Buildings	31,315,186	6,215,942	1,191,649	1,663,314	1,526,216	228,983
Industrial Land & Buildings	8,201,462	2,556,814	72,036	335,217	160,116	94,374
Public Utility	498,222	422,258	48,263	202,111	203,542	53,552
Mineral	0	0	0	0	0	0
Railroad Operating Property	261,582	132,180	122,210	167,949	181,253	19,507
Total Non-Agricultural	104,104,130	27,042,244	4,311,268	4,820,479	9,232,814	1,313,476
TOTAL REAL PROPERTY	117,163,484	31,372,104	6,921,108	8,763,087	16,506,653	3,898,208
TOTAL PERSONAL PROPERTY	2,384,757	656,097	1,212,147	1,086,727	451,999	797,321
TOTAL REAL & PERS. PROPERTY	119,548,241	32,028,201	8,133,255	9,849,814	16,958,652	4,695,529
	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	3,266,697	1,411,620	3,305,378	3,013,026	2,836,775	1,577,011
Non-homestead	617,880	244,499	1,324,189	1,443,027	1,432,015	1,731,060
Total	3,884,577	1,656,119	4,629,567	4,456,053	4,268,790	3,308,071
Timber	7,508	201,005	0	62,779	0	123
Seas/Rec. Residential	378,800	522,996	60,914	954,165	24,085	0
Total Agricultural	4,270,885	2,380,120	4,690,481	5,472,997	4,292,875	3,308,194
<b>NON-AGRICULTURAL</b>						
Residentia						
Homestead	7,830,782	3,742,552	6,521,189	156,068,003	2,732,117	1,256,695
Non-homestead	877,143	412,034	536,714	10,079,338	218,045	140,820
Total	8,707,925	4,154,586	7,057,903	166,147,341	2,950,162	1,397,515
Apartments	242,529	245,302	318,407	7,879,236	113,986	70,594
Seas/Rec. Commercial	45,058	17,668	6,408	280,096	3,837	1,698
Commercial Land & Buildings	1,923,943	1,388,359	1,680,166	58,624,358	744,120	538,891
Industrial Land & Buildings	617,851	379,701	815,622	4,348,144	509,499	0
Public Utility	78,069	172,563	108,979	2,764,124	50,244	10,341
Mineral	0	0	0	0	0	0
Railroad Operating Property	56,245	92,815	54,358	278,754	88,531	188,778
Total Non-Agricultural	11,671,620	6,450,994	10,041,843	240,322,053	4,460,379	2,207,817
TOTAL REAL PROPERTY	15,942,505	8,831,114	14,732,324	245,795,050	8,753,254	5,516,011
TOTAL PERSONAL PROPERTY	296,745	526,335	1,038,334	5,362,113	253,444	169,541
TOTAL REAL & PERS. PROPERTY	16,239,250	9,357,449	15,770,658	251,157,163	9,006,698	5,685,552

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<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	3,219,381	6,051,817	3,470,918	243,515,028	4.27%
Non-homestead	675,055	1,325,063	2,133,015	99,170,638	1.74%
Total	3,894,436	7,376,880	5,603,933	342,685,666	6.01%
Timber	15,159	0	0	9,108,449	0.16%
Seas/Rec. Residential	144,511	3,078,479	1,461	136,317,848	2.39%
Total Agricultural	4,054,106	10,455,359	5,605,394	488,111,963	8.56%
<b><u>NON-AGRICULTURAL</u></b>					
Residentia					
Homestead	15,935,678	51,293,995	2,585,333	2,710,488,824	47.54%
Non-homestead	1,480,513	4,903,135	289,247	209,335,862	3.67%
Total	17,416,191	56,197,130	2,874,580	2,919,824,686	51.21%
Apartments	1,314,610	2,319,345	102,168	272,776,876	4.79%
Seas/Rec. Commercial	46,713	285,023	2,309	11,413,534	0.20%
Commercial Land & Buildings	6,641,242	14,648,236	798,444	1,306,607,275	22.92%
Industrial Land & Buildings	2,530,988	3,701,550	391,251	439,777,957	7.71%
Public Utility	188,478	8,931,038	65,404	97,184,502	1.70%
Mineral	0	0	0	104,029	0.00%
Railroad Operating Property	139,230	221,284	92,762	17,572,338	0.31%
Total Non-Agricultural	28,277,452	86,303,606	4,326,918	5,065,322,242	88.84%
TOTAL REAL PROPERTY	32,331,558	96,758,965	9,932,312	5,553,434,205	97.40%
TOTAL PERSONAL PROPERTY	659,531	1,931,655	366,050	147,998,899	2.60%
TOTAL REAL & PERS. PROPERTY	32,991,089	98,690,620	10,298,362	5,701,433,104	100.00%

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

Aitkin	1,894	Polk	44
Big Stone	5,111	Rice	59
Chisago	33,678	Scott	4,646
Crow Wing	2,925	Sherburne	1,243
Pipestone	10,792	Sibley	653
		Total	<u>61,045</u>

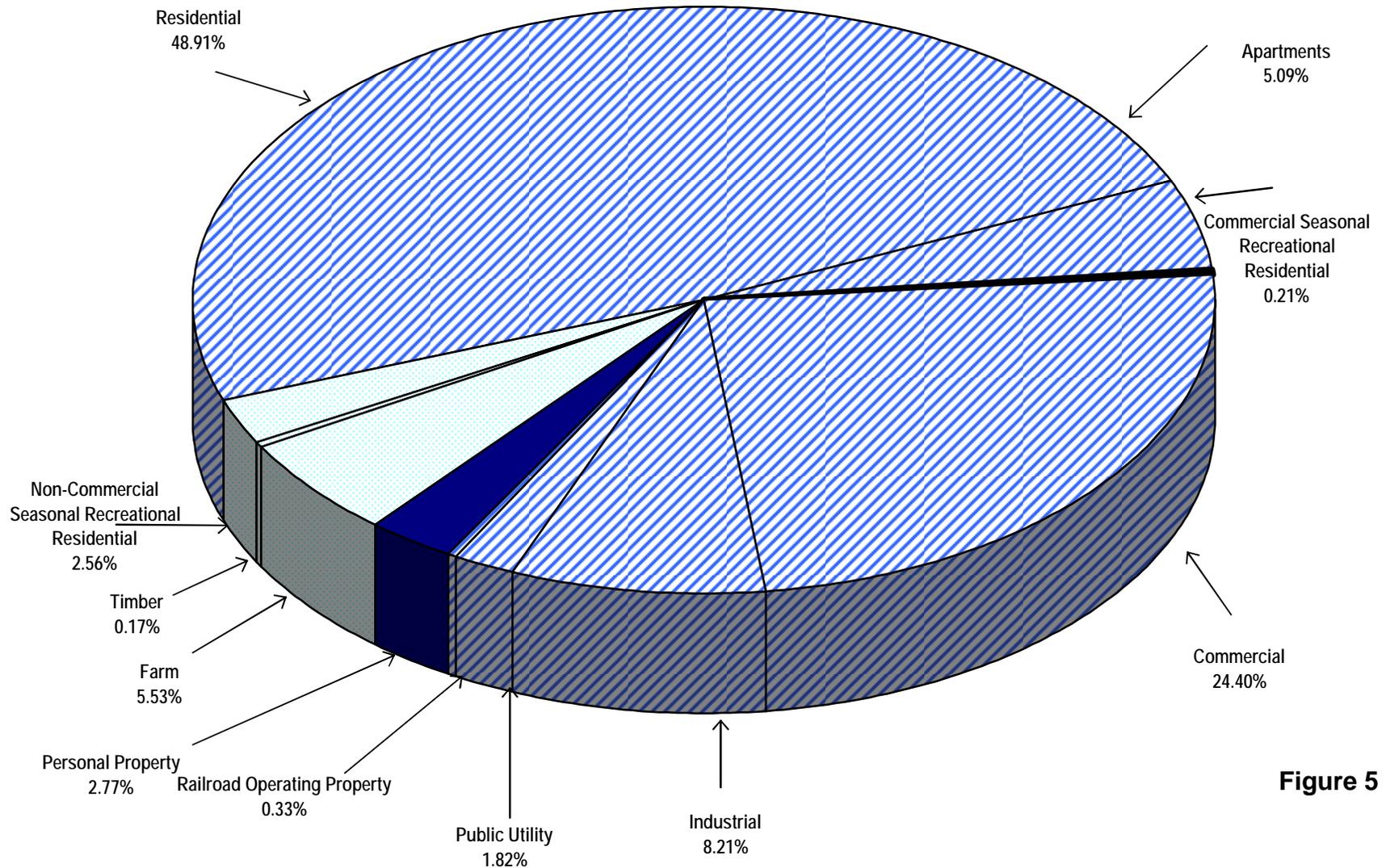
# ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 2004 BY USE CLASS STATEWIDE

Total = \$5,341,823,472

## 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 2004**

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	590,924	1,256,644	2,154,054	1,231,022	2,710,339	1,215,721
Non-homestead	281,278	522,037	865,254	279,259	492,336	752,151
Total	872,204	1,778,681	3,019,308	1,510,281	3,202,674	1,967,872
Timber	553,052	4,043	326,725	310,263	44,910	0
Seas/Rec. Residential	7,095,375	301,280	5,914,237	2,214,840	189,622	272,897
Total Agricultural	8,520,631	2,084,004	9,260,270	4,035,384	3,437,206	2,240,769
<u>NON-AGRICULTURAL</u>						
Residentia						
Homestead	3,466,850	152,191,262	8,354,926	9,843,301	11,675,647	944,805
Non-homestead	331,472	9,488,194	1,073,919	1,465,798	1,090,447	167,311
Total	3,798,322	161,679,456	9,428,845	11,309,099	12,766,094	1,112,116
Apartments	157,447	13,034,992	469,305	725,942	2,348,048	39,076
Seas/Rec. Commercial	100,346	239,947	502,914	353,239	42,440	7,180
Commercial Land & Buildings	1,172,035	58,259,462	3,763,939	5,993,077	5,431,324	320,280
Industrial Land & Buildings	250,735	36,380,167	699,588	315,576	3,307,225	32,804
Public Utility	58,009	898,529	183,139	342,393	477,028	90,292
Mineral	0	0	0	0	0	0
Railroad Operating Property	108,758	725,842	247,981	94,062	217,431	103,845
Total Non-Agricultural	5,647,546	271,218,395	15,295,711	19,133,388	24,589,590	1,710,704
TOTAL REAL PROPERTY	14,168,177	273,302,399	24,555,981	23,168,772	28,026,796	3,951,473
TOTAL PERSONAL PROPERTY	244,522	6,554,917	375,497	2,009,114	1,008,068	136,842
TOTAL REAL & PERS. PROPERTY	14,412,699	279,857,316	24,931,478	25,177,886	29,034,864	4,088,315
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	4,132,470	2,548,646	1,009,288	2,519,064	462,144	2,158,353
Non-homestead	2,270,414	1,548,680	140,599	927,698	205,077	1,553,363
Total	6,402,884	4,097,326	1,149,885	3,446,762	667,221	3,711,716
Timber	0	0	459,514	0	425,739	0
Seas/Rec. Residential	77,408	0	1,021,075	178,246	14,055,854	5,022
Total Agricultural	6,480,292	4,097,326	2,630,474	3,625,008	15,148,814	3,716,738
<u>NON-AGRICULTURAL</u>						
Residentia						
Homestead	14,314,443	6,767,426	11,849,265	61,989,329	7,689,095	2,880,918
Non-homestead	1,810,075	510,719	966,503	4,145,907	814,726	386,239
Total	16,124,518	7,278,145	12,815,768	66,135,236	8,503,821	3,267,157
Apartments	2,110,512	368,483	439,483	2,158,558	208,912	242,412
Seas/Rec. Commercial	18,167	8,361	54,764	104,048	1,370,254	491
Commercial Land & Buildings	14,068,546	3,393,015	2,691,591	13,611,453	3,444,579	1,532,560
Industrial Land & Buildings	2,455,764	1,760,450	3,446,950	10,747,750	7,773	602,160
Public Utility	964,765	41,560	1,578,836	364,123	566,138	466,602
Mineral	0	0	0	0	0	0
Railroad Operating Property	127,563	69,274	314,420	35,549	164,946	95,529
Total Non-Agricultural	35,869,835	12,919,288	21,341,812	93,156,717	14,266,423	6,206,911
TOTAL REAL PROPERTY	42,350,127	17,016,614	23,972,286	96,781,725	29,415,237	9,923,649
TOTAL PERSONAL PROPERTY	1,692,294	151,841	2,031,253	1,544,955	1,766,837	603,736
TOTAL REAL & PERS. PROPERTY	44,042,421	17,168,455	26,003,539	98,326,680	31,182,074	10,527,385

**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	3,680,194	3,219,032	1,166,030	7,096	2,446,128	695,397
Non-homestead	647,200	2,073,482	276,137	438	2,005,164	134,543
Total	4,327,394	5,292,514	1,442,167	7,534	4,451,292	829,941
Timber	6,304	2,490	107,453	54,178	0	765,436
Seas/Rec. Residential	968,945	46,039	373,914	4,552,977	7,283	20,772,002
Total Agricultural	5,302,643	5,341,043	1,923,534	4,614,689	4,458,575	22,367,379
<u>NON-AGRICULTURAL</u>						
Residentia						
Homestead	26,151,064	15,285,625	1,266,370	1,291,663	2,335,712	17,407,791
Non-homestead	2,304,362	1,039,445	193,802	146,616	399,435	2,590,540
Total	28,455,426	16,325,070	1,460,172	1,438,279	2,735,147	19,998,331
Apartments	942,894	779,156	90,501	51,349	138,046	888,485
Seas/Rec. Commercial	144,287	22,728	8,675	438,639	0	1,459,973
Commercial Land & Buildings	5,965,909	4,248,433	442,267	753,036	962,069	16,710,972
Industrial Land & Buildings	1,037,744	828,547	71,254	13,420	955,847	946,751
Public Utility	876,408	52,174	2,275,103	196,653	45,149	376,871
Mineral	0	0	0	0	0	1,172
Railroad Operating Property	14,794	459,665	62,637	0	39,191	164,115
Total Non-Agricultural	37,471,140	22,715,774	4,410,609	2,891,376	4,875,449	40,549,595
TOTAL REAL PROPERTY	42,773,783	28,056,817	6,334,143	7,506,065	9,334,024	62,916,974
TOTAL PERSONAL PROPERTY	1,561,933	713,917	1,532,647	132,449	887,111	1,055,292
TOTAL REAL & PERS. PROPERTY	44,335,716	28,770,734	7,866,790	7,638,514	10,221,135	63,972,266
	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	2,801,751	3,139,354	1,651,089	2,564,284	3,486,445	3,696,304
Non-homestead	1,524,010	1,412,226	538,428	2,145,743	1,619,979	2,088,378
Total	4,325,761	4,551,580	2,189,517	4,710,027	5,106,424	5,784,682
Timber	0	0	16,295	0	8,570	0
Seas/Rec. Residential	52,100	0	5,177,729	22,536	173,469	4,343
Total Agricultural	4,377,861	4,551,580	7,383,541	4,732,563	5,288,463	5,789,025
<u>NON-AGRICULTURAL</u>						
Residentia						
Homestead	219,917,419	6,312,444	10,158,341	2,373,015	4,547,101	8,407,263
Non-homestead	13,005,666	494,120	1,203,396	335,355	736,471	697,278
Total	232,923,085	6,806,564	11,361,737	2,708,370	5,283,572	9,104,541
Apartments	21,353,379	227,487	847,507	102,463	318,525	405,834
Seas/Rec. Commercial	305,277	5,455	364,799	3,194	56,187	19,904
Commercial Land & Buildings	105,586,548	1,241,890	7,707,594	866,750	2,010,757	3,216,983
Industrial Land & Buildings	28,378,578	705,828	858,070	1,082,984	488,240	1,622,982
Public Utility	6,235,086	52,566	363,351	96,848	105,091	984,036
Mineral	0	0	0	0	0	0
Railroad Operating Property	663,758	28,103	57,828	100,964	0	124,808
Total Non-Agricultural	395,445,711	9,067,893	21,560,886	4,961,573	8,262,372	15,479,088
TOTAL REAL PROPERTY	399,823,572	13,619,473	28,944,427	9,694,136	13,550,835	21,268,113
TOTAL PERSONAL PROPERTY	9,377,253	345,223	539,056	254,704	411,941	2,456,025
TOTAL REAL & PERS. PROPERTY	409,200,825	13,964,696	29,483,483	9,948,840	13,962,776	23,724,138

**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	6,075,604	1,535,250	1,987,963	2,158,302	509,898	3,000,239
Non-homestead	1,839,087	872,895	1,427,718	468,088	272,214	664,127
Total	7,914,691	2,408,145	3,415,681	2,626,390	782,112	3,664,366
Timber	29,423	0	0	3,627	471,332	20,608
Seas/Rec. Residential	264,983	284,075	246,116	241,499	6,042,608	486,462
Total Agricultural	8,209,097	2,692,220	3,661,797	2,871,516	7,296,052	4,171,436
<u>NON-AGRICULTURAL</u>						
Residentia						
Homestead	20,277,202	1,333,408	804,036,969	5,914,488	5,020,043	12,857,164
Non-homestead	2,097,613	190,900	70,717,576	632,704	701,656	1,153,669
Total	22,374,815	1,524,308	874,754,545	6,547,192	5,721,699	14,010,833
Apartments	1,225,728	80,227	128,458,103	270,159	165,823	637,557
Seas/Rec. Commercial	138,867	22,090	245,023	29,644	611,326	57,073
Commercial Land & Buildings	8,841,712	594,147	532,881,533	1,732,320	2,195,292	4,742,963
Industrial Land & Buildings	3,321,261	0	205,736,358	164,424	798,559	411,771
Public Utility	12,668,042	31,299	10,063,779	86,095	177,062	200,506
Mineral	0	0	0	0	0	0
Railroad Operating Property	114,258	69,166	2,766,188	19,288	24,409	80,053
Total Non-Agricultural	48,684,683	2,321,237	1,754,905,529	8,849,122	9,694,170	20,140,756
TOTAL REAL PROPERTY	56,893,780	5,013,457	1,758,567,326	11,720,638	16,990,222	24,312,192
TOTAL PERSONAL PROPERTY	1,132,778	275,031	33,708,040	446,995	756,516	600,613
TOTAL REAL & PERS. PROPERTY	58,026,558	5,288,488	1,792,275,366	12,167,633	17,746,738	24,912,805
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>	<u>KOOCHICHING</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	327,345	3,852,423	1,614,859	3,726,023	578,379	241,601
Non-homestead	67,013	2,859,444	328,449	2,181,059	879,627	86,343
Total	394,354	6,711,867	1,943,308	5,907,082	1,458,006	327,944
Timber	1,273,679	0	79,370	14,180	2,934	467,854
Seas/Rec. Residential	6,687,024	62,745	958,483	3,017,761	59,944	583,958
Total Agricultural	8,355,057	6,774,612	2,981,161	8,939,023	1,520,884	1,379,756
<u>NON-AGRICULTURAL</u>						
Residentia						
Homestead	11,477,244	1,979,940	3,952,667	14,537,212	578,589	2,133,224
Non-homestead	1,365,704	302,294	719,081	1,504,895	112,941	297,519
Total	12,842,948	2,282,234	4,671,748	16,042,107	691,530	2,430,743
Apartments	715,568	111,221	215,219	980,548	68,999	94,940
Seas/Rec. Commercial	497,115	5,023	35,866	129,515	966	45,559
Commercial Land & Buildings	5,880,123	1,077,361	1,101,628	6,080,513	330,657	1,107,376
Industrial Land & Buildings	2,323,670	400,836	291,025	1,502,347	3,005	1,510,489
Public Utility	7,457,860	252,133	15,318	123,217	1,132,438	190,000
Mineral	13,152	0	0	0	0	0
Railroad Operating Property	318,305	50,374	16,691	267,029	174,585	133,388
Total Non-Agricultural	30,048,741	4,179,182	6,347,495	25,125,276	2,402,180	5,512,495
TOTAL REAL PROPERTY	38,403,798	10,953,794	9,328,656	34,064,299	3,923,064	6,892,251
TOTAL PERSONAL PROPERTY	2,930,963	475,942	83,393	1,308,489	1,506,861	342,221
TOTAL REAL & PERS. PROPERTY	41,334,761	11,429,736	9,412,049	35,372,788	5,429,925	7,234,472

**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<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	1,722,054	5,159	300,167	2,599,801	1,140,172	2,386,356
Non-homestead	1,163,575	1,269	118,849	808,770	825,692	1,521,130
Total	2,885,629	6,427	419,018	3,408,571	1,965,864	3,907,486
Timber	0	198,344	169,484	0	0	0
Seas/Rec. Residential	4,249	3,337,040	980,532	849,199	98,652	2,457
Total Agricultural	2,889,878	3,541,811	1,569,034	4,257,770	2,064,516	3,909,943
<b><u>NON-AGRICULTURAL</u></b>						
Residentia						
Homestead	1,010,530	2,713,323	1,138,394	8,735,120	918,458	6,499,192
Non-homestead	144,166	630,502	99,231	867,213	132,071	690,495
Total	1,154,696	3,343,825	1,237,625	9,602,333	1,050,529	7,189,687
Apartments	48,703	111,895	30,746	326,124	39,271	862,709
Seas/Rec. Commercial	1,894	295,761	238,802	73,101	5,277	3,456
Commercial Land & Buildings	275,067	1,347,487	475,051	1,773,402	324,530	4,259,891
Industrial Land & Buildings	421,355	284,156	205,685	1,445,053	59,578	2,798,086
Public Utility	35,476	249,868	30,574	125,512	309,453	571,304
Mineral	0	0	0	0	0	0
Railroad Operating Property	71,432	264,788	28,941	97,450	24,686	160,678
Total Non-Agricultural	2,008,623	5,897,780	2,247,424	13,442,975	1,813,324	15,845,811
TOTAL REAL PROPERTY	4,898,501	9,439,591	3,816,458	17,700,745	3,877,840	19,755,754
TOTAL PERSONAL PROPERTY	211,769	253,607	58,364	523,370	668,690	879,301
TOTAL REAL & PERS. PROPERTY	5,110,270	9,693,198	3,874,822	18,224,115	4,546,530	20,635,055
	<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	999,470	1,316,936	2,699,433	3,135,184	2,851,895	1,307,123
Non-homestead	513,173	1,610,413	2,474,474	1,027,334	1,365,501	249,800
Total	1,512,643	2,927,349	5,173,907	4,162,518	4,217,396	1,556,923
Timber	60,723	17,076	0	0	0	34,729
Seas/Rec. Residential	400,590	70,401	16,060	17,770	1,222,101	2,502,158
Total Agricultural	1,973,956	3,014,826	5,189,967	4,180,288	5,439,497	4,093,810
<b><u>NON-AGRICULTURAL</u></b>						
Residentia						
Homestead	882,012	956,796	3,673,865	14,608,891	6,794,075	8,347,461
Non-homestead	125,894	116,231	461,473	928,582	885,185	1,380,996
Total	1,007,906	1,073,027	4,135,338	15,537,473	7,679,260	9,728,457
Apartments	51,094	65,034	248,908	1,259,941	213,551	589,649
Seas/Rec. Commercial	19,707	768	10,155	23,337	9,962	235,804
Commercial Land & Buildings	1,266,169	498,425	2,219,114	5,705,882	1,597,237	2,187,236
Industrial Land & Buildings	0	4,728	1,046,394	2,582,795	754,984	350,504
Public Utility	24,511	644,531	1,050,801	54,062	42,172	202,960
Mineral	0	0	0	0	0	0
Railroad Operating Property	60,619	146,216	81,088	26,583	83,890	0
Total Non-Agricultural	2,430,006	2,432,729	8,791,798	25,190,073	10,381,056	13,294,610
TOTAL REAL PROPERTY	4,403,962	5,447,555	13,981,765	29,370,361	15,820,553	17,388,420
TOTAL PERSONAL PROPERTY	140,729	1,663,757	1,065,367	269,733	439,447	521,928
TOTAL REAL & PERS. PROPERTY	4,544,691	7,111,312	15,047,132	29,640,094	16,260,000	17,910,348

**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	3,577,291	3,994,715	2,085,063	2,972,824	3,009,132	1,531,678
Non-homestead	579,640	2,083,072	1,778,583	1,083,684	2,606,392	1,564,190
Total	4,156,931	6,077,787	3,863,646	4,056,508	5,615,524	3,095,868
Timber	69,742	0	0	5,635	0	2,284
Seas/Rec. Residential	2,427,999	5,247	390,440	29,271	9,235	590
Total Agricultural	6,654,672	6,083,034	4,254,086	4,091,414	5,624,759	3,098,742
<u>NON-AGRICULTURAL</u>						
Residentia						
Homestead	7,688,517	8,328,566	1,446,726	9,202,798	3,800,100	1,137,260
Non-homestead	748,725	614,931	166,309	733,843	488,819	162,883
Total	8,437,242	8,943,497	1,613,035	9,936,641	4,288,919	1,300,143
Apartments	561,887	540,717	77,699	1,003,074	363,024	103,100
Seas/Rec. Commercial	77,714	17,185	3,699	13,382	11,075	603
Commercial Land & Buildings	3,172,559	3,351,280	548,401	3,074,285	2,668,330	413,294
Industrial Land & Buildings	823,587	704,335	154,676	2,461,098	1,261,042	0
Public Utility	496,287	162,715	231,769	111,036	45,082	171,624
Mineral	0	0	0	0	0	0
Railroad Operating Property	170,110	23,235	0	0	42,227	54,804
Total Non-Agricultural	13,739,386	13,742,964	2,629,279	16,599,516	8,679,699	2,043,568
TOTAL REAL PROPERTY	20,394,058	19,825,998	6,883,365	20,690,930	14,304,458	5,142,310
TOTAL PERSONAL PROPERTY	933,204	1,413,281	626,329	904,113	217,375	116,694
TOTAL REAL & PERS. PROPERTY	21,327,262	21,239,279	7,509,694	21,595,043	14,521,833	5,259,004
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	5,261,252	3,481,859	825,107	1,866,059	1,780,612	3,804,827
Non-homestead	1,444,845	1,660,438	505,061	469,966	1,589,928	4,477,958
Total	6,706,097	5,142,297	1,330,168	2,336,026	3,370,540	8,282,785
Timber	0	324,615	1,313	108,212	0	0
Seas/Rec. Residential	44,283	10,220,796	5,670	3,817,834	1,761	1,040,272
Total Agricultural	6,750,380	15,687,708	1,337,151	6,262,072	3,372,301	9,323,057
<u>NON-AGRICULTURAL</u>						
Residentia						
Homestead	61,870,886	11,954,339	3,208,260	6,312,167	1,927,396	7,571,662
Non-homestead	5,837,317	1,482,647	297,573	923,867	268,418	813,244
Total	67,708,203	13,436,986	3,505,833	7,236,034	2,195,814	8,384,906
Apartments	6,015,304	1,039,958	276,826	385,233	126,650	447,811
Seas/Rec. Commercial	5,653	619,243	2,286	93,440	1,473	8,885
Commercial Land & Buildings	41,176,379	6,300,128	1,602,417	3,244,126	894,415	2,832,030
Industrial Land & Buildings	3,803,521	1,031,305	488,136	210,154	518,578	1,182,291
Public Utility	452,869	1,278,819	103,381	192,390	167,315	384,631
Mineral	0	0	0	0	0	0
Railroad Operating Property	127,790	259,601	42,196	208,083	106,163	525,892
Total Non-Agricultural	119,289,719	23,966,040	6,021,075	11,569,460	4,021,200	13,766,489
TOTAL REAL PROPERTY	126,040,099	39,653,748	7,358,226	17,831,532	7,393,501	23,089,546
TOTAL PERSONAL PROPERTY	1,499,541	1,128,686	1,202,822	752,097	432,084	1,757,740
TOTAL REAL & PERS. PROPERTY	127,539,640	40,782,434	8,561,048	18,583,629	7,825,585	24,847,286

**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	1,520,264	127,146	490,363	3,409,435	4,278,699	2,753,636
Non-homestead	866,197	143,364	305,387	2,813,633	2,759,159	1,177,163
Total	2,386,460	270,510	795,750	6,223,068	7,037,858	3,930,799
Timber	1,656	0	4,741	0	0	0
Seas/Rec. Residential	1,216,916	146,547	0	593	15,592	396,427
Total Agricultural	3,605,032	417,057	800,491	6,223,661	7,053,450	4,327,226
<u>NON-AGRICULTURAL</u>						
Residentia						
Homestead	2,505,872	237,687,746	753,801	3,457,003	3,381,973	19,273,985
Non-homestead	371,533	20,372,913	58,621	345,121	361,754	1,716,804
Total	2,877,405	258,060,659	812,422	3,802,124	3,743,727	20,990,789
Apartments	168,987	44,434,268	52,899	250,528	260,398	1,373,524
Seas/Rec. Commercial	80,283	28,732	1,842	14,325	7,688	24,787
Commercial Land & Buildings	856,270	182,324,002	203,658	1,586,490	1,067,375	7,838,150
Industrial Land & Buildings	267,379	48,297,476	10,857	794,430	1,749,202	1,404,763
Public Utility	55,568	3,849,541	300,837	77,689	710,495	391,537
Mineral	0	0	0	0	0	0
Railroad Operating Property	93,057	1,363,280	35,904	33,097	31,829	117,523
Total Non-Agricultural	4,398,949	538,357,958	1,418,419	6,558,683	7,570,714	32,141,132
TOTAL REAL PROPERTY	8,003,981	538,775,015	2,218,910	12,782,344	14,624,164	36,468,358
TOTAL PERSONAL PROPERTY	459,914	15,951,803	754,143	240,695	1,070,984	1,164,298
TOTAL REAL & PERS. PROPERTY	8,463,895	554,726,818	2,973,053	13,023,039	15,695,148	37,632,656
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	1,708,572	1,330,313	2,676,385	3,430,690	3,661,350	595,156
Non-homestead	1,843,920	593,603	827,458	452,655	1,645,340	76,437
Total	3,552,492	1,923,916	3,503,843	3,883,345	5,306,690	671,597
Timber	0	23,661	0	0	0	2,251,331
Seas/Rec. Residential	0	200,522	213,598	745,941	12,428	12,472,899
Total Agricultural	3,552,492	2,148,099	3,717,441	4,629,286	5,319,118	15,395,827
<u>NON-AGRICULTURAL</u>						
Residentia						
Homestead	1,466,562	3,001,981	71,811,746	33,341,688	3,920,709	59,126,225
Non-homestead	190,081	314,382	5,589,685	2,982,731	379,233	7,806,648
Total	1,656,643	3,316,363	77,401,431	36,324,419	4,299,942	66,932,873
Apartments	156,813	259,438	2,115,706	1,724,756	104,403	5,007,433
Seas/Rec. Commercial	7,311	12,889	161,674	78,215	2,340	687,342
Commercial Land & Buildings	761,471	1,492,910	15,371,440	10,617,257	806,033	30,022,709
Industrial Land & Buildings	414,873	770,478	14,888,942	3,072,667	497,200	6,030,262
Public Utility	58,217	499,638	847,494	15,073,157	66,379	4,228,620
Mineral	0	0	0	0	0	89,705
Railroad Operating Property	40,834	34,702	207,827	193,764	0	2,548,075
Total Non-Agricultural	3,096,162	6,386,418	110,999,160	67,085,478	5,776,950	115,547,019
TOTAL REAL PROPERTY	6,648,654	8,534,517	114,716,601	71,714,764	11,096,068	130,942,846
TOTAL PERSONAL PROPERTY	108,596	342,469	2,212,469	1,725,873	939,342	7,168,034
TOTAL REAL & PERS. PROPERTY	6,757,250	8,876,986	116,929,070	73,440,637	12,035,410	138,110,880

**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>	<u>TRAVERSE</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	6,573,578	2,710,783	1,351,301	2,007,735	3,023,815	1,132,267
Non-homestead	1,488,389	1,060,331	977,527	1,561,093	568,565	1,200,947
Total	8,061,965	3,771,114	2,328,828	3,568,828	3,592,380	2,333,214
Timber	0	0	0	0	95,416	0
Seas/Rec. Residential	3,176,761	62,422	16,491	5,531	2,491,143	71,168
Total Agricultural	11,238,726	3,833,536	2,345,319	3,574,359	6,178,939	2,404,382
<u>NON-AGRICULTURAL</u>						
Residentia						
Homestead	46,374,236	13,417,489	1,951,073	1,554,910	5,053,257	617,942
Non-homestead	3,564,586	893,352	285,467	260,956	607,704	102,339
Total	49,938,822	14,310,841	2,236,540	1,815,866	5,660,961	720,281
Apartments	5,412,549	977,266	158,619	129,459	221,345	49,236
Seas/Rec. Commercial	260,440	13,843	1,399	750	114,202	4,664
Commercial Land & Buildings	31,315,186	6,215,942	1,191,649	1,663,314	1,526,216	228,983
Industrial Land & Buildings	8,201,462	2,556,814	72,036	335,217	160,116	94,374
Public Utility	498,222	422,258	48,263	202,111	203,542	53,552
Mineral	0	0	0	0	0	0
Railroad Operating Property	261,582	132,180	122,210	167,949	181,253	19,507
Total Non-Agricultural	95,888,263	24,629,144	3,830,716	4,314,666	8,067,635	1,170,597
TOTAL REAL PROPERTY	107,126,989	28,462,680	6,176,035	7,889,025	14,246,574	3,574,979
TOTAL PERSONAL PROPERTY	2,384,757	656,097	1,212,147	1,086,727	451,999	797,321
TOTAL REAL & PERS. PROPERTY	109,511,746	29,118,777	7,388,182	8,975,752	14,698,573	4,372,300
	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	2,693,125	1,025,125	2,764,985	2,573,035	2,502,936	1,339,975
Non-homestead	617,880	244,499	1,281,569	1,434,356	1,432,015	1,731,060
Total	3,311,005	1,269,624	4,046,554	4,007,391	3,934,951	3,071,035
Timber	7,508	201,005	0	62,667	0	123
Seas/Rec. Residential	378,800	522,996	60,914	954,165	24,085	0
Total Agricultural	3,697,313	1,993,625	4,107,468	5,024,223	3,959,036	3,071,158
<u>NON-AGRICULTURAL</u>						
Residentia						
Homestead	6,392,016	3,002,676	5,279,265	144,373,702	2,122,996	908,090
Non-homestead	877,143	412,034	536,714	10,079,338	218,045	140,820
Total	7,269,159	3,414,710	5,815,979	154,453,040	2,341,041	1,048,910
Apartments	242,529	245,302	318,407	7,879,236	113,986	67,589
Seas/Rec. Commercial	45,058	17,668	6,408	280,096	3,837	1,698
Commercial Land & Buildings	1,923,943	1,388,359	1,680,166	58,624,358	744,120	526,014
Industrial Land & Buildings	617,851	379,701	815,622	4,348,144	509,499	0
Public Utility	78,069	172,563	108,979	2,764,124	50,244	10,336
Mineral	0	0	0	0	0	0
Railroad Operating Property	56,245	92,815	54,358	278,754	88,531	187,402
Total Non-Agricultural	10,232,854	5,711,118	8,799,919	228,627,752	3,851,258	1,841,948
TOTAL REAL PROPERTY	13,930,167	7,704,743	12,907,387	233,651,975	7,810,294	4,913,106
TOTAL PERSONAL PROPERTY	296,745	526,335	1,038,334	5,362,113	253,444	169,528
TOTAL REAL & PERS. PROPERTY	14,226,912	8,231,078	13,945,721	239,014,088	8,063,738	5,082,634

**TABLE 41**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2004**

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<u>AGRICULTURAL</u>					
Farm					
Homestead	2,543,837	4,586,102	3,005,467	196,619,903	3.68%
Non-homestead	659,560	1,319,732	2,133,015	98,988,529	1.85%
Total	3,203,397	5,905,834	5,138,482	295,608,431	5.53%
Timber	15,159	0	0	9,103,403	0.17%
Seas/Rec. Residential	144,511	3,078,479	1,461	136,317,848	2.56%
Total Agricultural	3,363,067	8,984,313	5,139,943	441,029,682	8.26%
<u>NON-AGRICULTURAL</u>					
Residentia					
Homestead	12,937,777	45,310,847	2,079,328	2,403,350,914	44.99%
Non-homestead	1,480,513	4,903,135	289,247	209,335,862	3.92%
Total	14,418,290	50,213,982	2,368,575	2,612,686,776	48.91%
Apartments	1,314,610	2,319,345	102,168	271,722,595	5.09%
Seas/Rec. Commercial	46,713	285,023	2,309	11,413,534	0.21%
Commercial Land & Buildings	6,641,242	14,648,236	798,444	1,303,231,766	24.40%
Industrial Land & Buildings	2,530,988	3,701,550	391,251	438,966,127	8.21%
Public Utility	188,478	8,931,038	65,404	97,183,996	1.82%
Mineral	0	0	0	104,029	0.00%
Railroad Operating Property	139,230	221,284	92,762	17,457,223	0.33%
Total Non-Agricultural	25,279,551	80,320,458	3,820,913	4,752,827,090	88.97%
TOTAL REAL PROPERTY	28,642,618	89,304,771	8,960,856	5,193,856,772	97.23%
TOTAL PERSONAL PROPERTY	659,531	1,931,655	366,050	147,966,700	2.77%
TOTAL REAL & PERS. PROPERTY	29,302,149	91,236,426	9,326,906	5,341,823,472	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	1,894	Polk	44
Big Stone	5,111	Rice	59
Chisago	33,678	Scott	4,646
Crow Wing	2,925	Sherburne	1,243
Pipestone	10,792	Sibley	653
		Total	<u>61,045</u>

**TABLE 42  
CERTIFIED COUNTY PROGRAM AID  
BY COUNTY  
TAXES PAYABLE 2004**

<u>COUNTY</u>	<u>CPA</u>	<u>COUNTY</u>	<u>CPA</u>	<u>COUNTY</u>	<u>CPA</u>
AITKIN	1,264,289	ITASCA	1,452,833	POPE	648,619
ANOKA	8,659,787	JACKSON	517,433	RAMSEY	4,066,038
BECKER	581,742	KANABEC	910,886	RED LAKE	478,817
BELTRAMI	120,999	KANDIYOHI	1,788,664	REDWOOD	729,114
BENTON	514,906	KITTSOON	590,171	RENVILLE	644,936
BIG STONE	637,390	KOOCHICHING	494,868	RICE	1,021,815
BLUE EARTH	1,387,542	LAC QUI PARLE	546,587	ROCK	460,503
BROWN	836,816	LAKE	664,026	ROSEAU	490,648
CARLTON	1,030,735	LAKE OF THE WOODS	285,348	ST LOUIS	4,870,064
CARVER	2,647,780	LE SUEUR	1,206,375	SCOTT	3,948,758
CASS	1,031,317	LINCOLN	477,716	SHERBURNE	0
CHIPPEWA	835,184	LYON	715,238	SIBLEY	531,394
CHISAGO	1,645,030	MCLEOD	1,149,807	STEARNS	3,582,001
CLAY	999,114	MAHNOMEN	302,330	STEELE	449,415
CLEARWATER	914,955	MARSHALL	513,035	STEVENS	869,228
COOK	723,131	MARTIN	454,029	SWIFT	725,908
COTTONWOOD	633,591	MEEKER	999,872	TODD	1,330,491
CROW WING	1,464,120	MILLE LACS	912,363	TRAVERSE	444,162
DAKOTA	8,101,070	MORRISON	1,305,406	WABASHA	530,059
DODGE	765,330	MOWER	1,145,617	WADENA	252,045
DOUGLAS	1,401,638	MURRAY	599,019	WASECA	811,801
FARIBAULT	544,311	NICOLLET	868,275	WASHINGTON	4,408,168
FILLMORE	621,871	NOBLES	713,023	WATOWAN	605,216
FREEBORN	888,355	NORMAN	452,743	WILKIN	787,113
GOODHUE	0	OLMSTED	2,837,855	WINONA	884,919
GRANT	509,252	OTTER TAIL	2,239,201	WRIGHT	1,241,038
HENNEPIN	7,434,761	PENNINGTON	419,039	YELLOW MEDICINE	761,058
HOUSTON	706,535	PINE	738,394		
HUBBARD	694,972	PIPESTONE	531,570		
ISANTI	1,481,700	POLK	1,136,547	<b>STATEWIDE TOTAL</b>	<b>111,619,821</b>

**TABLE 43**  
**DISPARITY REDUCTION AID AFTER THE 90% LIMITATION**  
**BY COUNTY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2004**

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
AITKIN	\$ 10,738	\$ 55	\$ 12,052	\$ 22,845
ANOKA	126	0	161	287
BECKER	4,150	0	5,158	9,308
BELTRAMI	413	809	7,461	8,683
BENTON	7,452	0	9,719	17,171
BIG STONE	89,360	480	88,092	177,932
BLUE EARTH	64,520	0	86,506	151,026
BROWN	27,182	0	41,530	68,712
CARLTON	373,244	14,354	272,005	659,603
CARVER	2,645	253	3,213	6,111
CASS	7,613	0	8,641	16,254
CHIPPEWA	117,810	15,395	127,299	260,504
CHISAGO	4,986	0	5,302	10,288
CLAY	13,211	0	15,548	28,759
CLEARWATER	51,914	5,170	51,232	108,316
COOK	3,220	0	2,530	5,750
COTTONWOOD	47,860	1,892	64,621	114,373
CROW WING	14,190	0	20,439	34,629
DAKOTA	1,880	0	3,171	5,051
DODGE	204,531	23,987	191,067	419,585
DOUGLAS	6,076	245	6,847	13,168
FARIBAUT	72,325	0	104,136	176,461
FILLMORE	165,396	33,379	188,826	387,601
FREEBORN	50,192	4,936	60,886	116,014
GOODHUE	29,367	69	60,849	90,285
GRANT	6,168	0	7,973	14,141
HENNEPIN	309,751	0	431,620	741,371
HOUSTON	139,710	36,754	141,027	317,491
HUBBARD	0	0	0	0
ISANTI	40,987	390	33,321	74,698
ITASCA	163,920	779	98,960	263,659
JACKSON	55,657	1,265	75,298	132,220
KANABEC	4,419	61	3,429	7,909
KANDIYOHI	21,489	442	24,310	46,241
KITTSOON	4,480	0	6,421	10,901
KOOCHICHING	152,589	0	166,690	319,279
LAC QUI PARLE	51,576	0	82,507	134,083
LAKE	163,984	2,712	66,995	233,691
LAKE OF THE WOODS	10,023	256	9,499	19,778
LE SUEUR	79,689	0	79,016	158,705
LINCOLN	38,627	2,370	34,249	75,246
LYON	0	0	32,700	32,700
MCLEOD	60,910	0	69,735	130,645
MAHNOMEN	66,695	7,647	54,773	129,115
MARSHALL	4,497	109	5,579	10,185

**TABLE 43**  
**DISPARITY REDUCTION AID AFTER THE 90% LIMITATION**  
**BY COUNTY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2004**

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
MARTIN	\$ 35,817	\$ 0	\$ 62,641	98,458
MEEKER	15,745	2,867	24,185	42,797
MILLE LACS	24,903	50	24,382	49,335
MORRISON	29,365	0	32,267	61,632
MOWER	132,210	15,887	138,796	286,893
MURRAY	30,780	1,726	49,427	81,933
NICOLLET	11,717	0	15,865	27,582
NOBLES	72,996	430	93,113	166,539
NORMAN	15,814	0	19,234	35,048
OLMSTED	16,081	4,755	19,725	40,561
OTTER TAIL	13,730	247	19,189	33,166
PENNINGTON	96,571	5,018	89,693	191,282
PINE	1,034	41	920	1,995
PIPESTONE	80,147	1,708	79,810	161,665
POLK	77,191	422	89,203	166,816
POPE	22,608	0	29,618	52,226
RAMSEY	263,262	0	332,783	596,045
RED LAKE	90,199	9,264	70,893	170,356
REDWOOD	45,162	0	52,667	97,829
RENVILLE	56,483	0	90,803	147,286
RICE	30,950	0	43,353	74,303
ROCK	15,339	3,733	19,611	38,683
ROSEAU	2,186	0	3,975	6,161
ST LOUIS	5,555,506	411,926	3,294,231	9,261,663
SCOTT	10,294	0	10,315	20,609
SHERBURNE	5,349	0	8,889	14,238
SIBLEY	56,616	564	68,061	125,241
STEARNS	48,906	582	65,989	115,477
STEELE	26,750	199	38,771	65,720
STEVENS	50,560	0	59,344	109,904
SWIFT	67,204	15,004	73,284	155,492
TODD	74,447	12,016	74,332	160,795
TRAVERSE	18,777	0	21,985	40,762
WABASHA	21,944	3,698	30,103	55,745
WADENA	53,618	175	40,773	94,566
WASECA	13,406	0	14,102	27,508
WASHINGTON	363	0	540	903
WATONWAN	5,082	0	5,703	10,785
WILKIN	10,415	0	13,772	24,187
WINONA	57,551	10,373	75,794	143,718
WRIGHT	4,695	0	9,688	14,383
YELLOW MEDICINE	43,341	0	47,256	90,597
<b>STATEWIDE TOTAL</b>	<b>\$ 10,050,686</b>	<b>\$ 654,494</b>	<b>\$ 8,216,478</b>	<b>\$ 18,921,658</b>

**TABLE 44**  
**DISPARITY REDUCTION AID BY COUNTY**  
**BEFORE AND AFTER THE 90% TAX RATE LIMITATION**  
**TAXES PAYABLE 2004**

<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	\$ 22,845	\$ 0	\$ 22,845	GRANT	\$ 14,464	\$ 323	\$ 14,141
ANOKA	287	0	287	HENNEPIN	741,371	0	741,371
BECKER	9,308	0	9,308	HOUSTON	319,491	2,000	317,491
BELTRAMI	8,683	0	8,683	HUBBARD	0	0	0
BENTON	17,171	0	17,171	ISANTI	74,698	0	74,698
BIG STONE	177,932	0	177,932	ITASCA	290,708	27,049	263,659
BLUE EARTH	151,026	0	151,026	JACKSON	132,220	0	132,220
BROWN	68,712	0	68,712	KANABEC	7,909	0	7,909
CARLTON	659,603	0	659,603	KANDIYOHI	46,241	0	46,241
CARVER	6,111	0	6,111	KITTSOON	10,901	0	10,901
CASS	16,368	114	16,254	KOOCHICHING	319,279	0	319,279
CHIPPEWA	265,477	4,973	260,504	LAC QUI PARLE	135,766	1,683	134,083
CHISAGO	10,288	0	10,288	LAKE	233,691	0	233,691
CLAY	28,759	0	28,759	LAKE OF THE WOODS	19,778	0	19,778
CLEARWATER	108,316	0	108,316	LESUEUR	159,303	598	158,705
COOK	5,750	0	5,750	LINCOLN	76,343	1,097	75,246
COTTONWOOD	128,200	13,827	114,373	LYON	61,391	28,691	32,700
CROW WING	34,711	82	34,629	MCLEOD	135,822	5,177	130,645
DAKOTA	5,051	0	5,051	MAHNOMEN	129,115	0	129,115
DODGE	467,193	47,608	419,585	MARSHALL	11,492	1,307	10,185
DOUGLAS	15,197	2,029	13,168	MARTIN	100,591	2,133	98,458
FARIBAULT	185,198	8,737	176,461	MEEKER	42,797	0	42,797
FILLMORE	521,116	133,515	387,601	MILLE LACS	49,335	0	49,335
FREEBORN	128,667	12,653	116,014	MORRISON	61,631	(1)	61,632
GOODHUE	90,285	0	90,285	MOWER	531,412	244,519	286,893

**TABLE 44**  
**DISPARITY REDUCTION AID BY COUNTY**  
**BEFORE AND AFTER THE 90% TAX RATE LIMITATION**  
**TAXES PAYABLE 2004**

<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	\$ 106,117	\$ 24,184	\$ 81,933	SHERBURNE	\$ 14,238	\$ 0	\$ 14,238
NICOLLET	27,831	249	27,582	SIBLEY	125,444	203	125,241
NOBLES	166,539	0	166,539	STEARNS	115,477	0	115,477
NORMAN	35,048	0	35,048	STEELE	66,739	1,019	65,720
OLMSTED	40,561	0	40,561	STEVENS	111,449	1,545	109,904
OTTERTAIL	33,580	414	33,166	SWIFT	161,518	6,026	155,492
PENNINGTON	198,865	7,583	191,282	TODD	160,795	0	160,795
PINE	2,051	56	1,995	TRAVERSE	40,762	0	40,762
PIPESTONE	168,862	7,197	161,665	WABASHA	85,893	30,148	55,745
POLK	166,816	0	166,816	WADENA	94,566	0	94,566
POPE	52,226	0	52,226	WASECA	27,508	0	27,508
RAMSEY	596,045	0	596,045	WASHINGTON	903	0	903
RED LAKE	171,492	1,136	170,356	WATONWAN	10,785	0	10,785
REDWOOD	99,372	1,543	97,829	WILKIN	24,187	0	24,187
RENVILLE	155,002	7,716	147,286	WINONA	165,901	22,183	143,718
RICE	75,889	1,586	74,303	WRIGHT	16,603	2,220	14,383
ROCK	64,489	25,806	38,683	YELLOW MED	91,571	974	90,597
ROSEAU	6,161	0	6,161				
ST. LOUIS	9,439,196	177,533	9,261,663	STATEWIDE	\$ 19,779,093	\$ 857,435	\$ 18,921,658
SCOTT	20,609	0	20,609	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 2004**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	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	0.0332	157.615	33,479	2,053,494	302,767	2,389,740	323,968	2,065,772
TOWN	0.0192	97.013	111,022	12,430,681	1,871,799	14,413,502	2,066,575	12,346,927
TOTAL	0.0213	102.606	144,501	14,484,175	2,174,566	16,803,242	2,390,543	14,412,699
<b>ANOKA</b>								
CITY	0.1283	102.655	25,007,279	233,192,537	31,695,789	289,895,607	19,044,642	270,850,965
TOWN	0.1373	87.619	1,204,881	8,285,444	371,482	9,861,805	855,454	9,006,351
TOTAL	0.1287	102.054	26,212,160	241,477,981	32,067,271	299,757,412	19,900,096	279,857,316
<b>BECKER</b>								
CITY	0.0686	125.148	315,165	7,639,426	1,352,386	9,306,977	662,713	8,644,264
TOWN	0.0407	105.373	351,308	16,081,789	1,738,989	18,172,086	1,884,872	16,287,214
TOTAL	0.0504	111.023	666,473	23,721,215	3,091,375	27,479,063	2,547,585	24,931,478
<b>BELTRAMI</b>								
CITY	0.0952	150.120	413,430	8,701,328	1,561,792	10,676,550	621,861	10,054,689
TOWN	0.0911	133.444	746,539	14,957,789	1,188,290	16,892,618	1,769,421	15,123,197
TOTAL	0.0925	139.128	1,159,969	23,659,117	2,750,082	27,569,168	2,391,282	25,177,886
<b>BENTON</b>								
CITY	0.0349	146.480	346,020	17,986,522	2,260,877	20,593,419	1,306,324	19,287,095
TOWN	0.0072	126.325	44,030	10,366,908	629,478	11,040,416	1,292,647	9,747,769
TOTAL	0.0244	138.406	390,050	28,353,430	2,890,355	31,633,835	2,598,971	29,034,864
<b>BIG STONE</b>								
CITY	0.1233	173.871	90,789	1,470,970	116,900	1,678,659	199,807	1,478,852
TOWN	0.1055	115.787	48,879	2,719,936	98,637	2,867,452	257,989	2,609,463
TOTAL	0.1164	131.167	139,668	4,190,906	215,537	4,546,111	457,796	4,088,315
<b>BLUE EARTH</b>								
CITY	0.1074	105.488	2,055,529	26,122,054	5,620,951	33,798,534	2,356,850	31,441,684
TOWN	0.1074	83.529	820,641	12,413,241	829,425	14,063,307	1,462,570	12,600,737
TOTAL	0.1074	97.253	2,876,170	38,535,295	6,450,376	47,861,841	3,819,420	44,042,421
<b>BROWN</b>								
CITY	0.0974	128.974	728,206	11,254,031	1,375,047	13,357,284	1,550,402	11,806,882
TOWN	0.0856	78.816	182,202	5,744,919	240,620	6,167,741	806,168	5,361,573
TOTAL	0.0948	106.145	910,408	16,998,950	1,615,667	19,525,025	2,356,570	17,168,455
<b>CARLTON</b>								
CITY	0.0417	152.813	270,111	12,360,547	1,737,277	14,367,935	1,177,004	13,190,931
TOWN	0.0689	140.114	477,809	12,769,033	1,018,588	14,265,430	1,452,822	12,812,608
TOTAL	0.0558	146.085	747,920	25,129,580	2,755,865	28,633,365	2,629,826	26,003,539
<b>CARVER</b>								
CITY	0.1837	120.289	9,985,976	74,490,306	7,206,159	91,682,441	3,381,963	88,300,478
TOWN	0.0822	95.413	661,414	10,114,614	386,375	11,162,403	1,136,201	10,026,202
TOTAL	0.1706	116.653	10,647,390	84,604,920	7,592,534	102,844,844	4,518,164	98,326,680
<b>CASS</b>								
CITY	0.0336	96.461	161,448	8,087,138	2,137,982	10,386,568	399,003	9,987,565
TOWN	0.0288	69.677	346,972	17,511,972	5,125,087	22,984,031	1,789,522	21,194,509
TOTAL	0.0302	76.377	508,420	25,599,110	7,263,069	33,370,599	2,188,525	31,182,074

**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 2004**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	NTC BASED STATE TAX			
<b>CHIPPEWA</b>								
CITY	0.1548	162.057	396,688	5,074,346	578,938	6,049,972	550,299	5,499,668
TOWN	0.1540	98.749	216,285	5,073,153	265,307	5,554,745	527,028	5,027,717
TOTAL	0.1545	122.723	612,973	10,147,499	844,245	11,604,717	1,077,327	10,527,385
<b>CHISAGO</b>								
CITY	0.0637	139.680	926,800	23,409,526	2,056,705	26,393,031	1,819,528	24,573,503
TOWN	0.0622	118.504	902,238	19,979,573	809,428	21,691,239	1,929,026	19,762,213
TOTAL	0.0629	129.061	1,829,038	43,389,099	2,866,133	48,084,270	3,748,554	44,335,716
<b>CLAY</b>								
CITY	0.0254	154.985	345,573	24,470,115	2,231,594	27,047,282	7,164,050	19,883,232
TOWN	0.0354	126.757	132,929	9,523,784	279,981	9,936,694	1,049,192	8,887,502
TOTAL	0.0276	145.883	478,502	33,993,899	2,511,575	36,983,976	8,213,242	28,770,734
<b>CLEARWATER</b>								
CITY	0.0204	210.000	10,603	1,284,124	106,996	1,401,723	115,739	1,285,984
TOWN	0.0243	135.846	56,126	5,907,625	1,160,248	7,123,999	543,193	6,580,806
TOTAL	0.0236	144.987	66,729	7,191,749	1,267,244	8,525,722	658,932	7,866,790
<b>COOK</b>								
CITY	0.0469	113.647	41,973	1,263,308	239,882	1,545,163	238,362	1,306,801
TOWN	0.0469	64.543	133,305	4,870,331	1,935,613	6,939,249	607,536	6,331,713
TOTAL	0.0469	70.848	175,278	6,133,639	2,175,495	8,484,412	845,898	7,638,514
<b>COTTONWOOD</b>								
CITY	0.1302	164.093	278,882	4,084,887	388,170	4,751,939	523,787	4,228,152
TOWN	0.1778	91.075	215,897	5,844,271	420,473	6,480,641	487,658	5,992,983
TOTAL	0.1474	111.484	494,779	9,929,158	808,643	11,232,580	1,011,445	10,221,135
<b>CROW WING</b>								
CITY	0.0428	95.527	904,273	32,742,047	8,801,264	42,447,584	2,702,791	39,744,793
TOWN	0.0505	71.053	821,334	21,025,283	5,279,206	27,125,823	2,898,350	24,227,473
TOTAL	0.0461	84.187	1,725,607	53,767,330	14,080,470	69,573,407	5,601,141	63,972,266
<b>DAKOTA</b>								
CITY	0.1672	98.036	46,898,268	322,648,839	46,630,457	416,177,564	20,059,806	396,117,758
TOWN	0.1537	80.811	1,764,948	11,791,414	620,552	14,176,914	1,093,847	13,083,067
TOTAL	0.1667	97.305	48,663,216	334,440,253	47,251,009	430,354,478	21,153,653	409,200,825
<b>DODGE</b>								
CITY	0.0343	147.220	151,197	7,234,578	521,723	7,907,498	844,769	7,062,729
TOWN	0.0492	100.555	163,151	7,433,116	123,799	7,720,066	818,099	6,901,967
TOTAL	0.0407	119.189	314,348	14,667,694	645,522	15,627,564	1,662,868	13,964,696
<b>DOUGLAS</b>								
CITY	0.0419	102.751	312,529	10,304,751	2,708,295	13,325,575	898,319	12,427,256
TOWN	0.0272	85.643	340,353	16,428,309	2,219,425	18,988,087	1,931,860	17,056,227
TOTAL	0.0327	91.517	652,882	26,733,060	4,927,720	32,313,662	2,830,179	29,483,483
<b>FARIBAULT</b>								
CITY	0.0654	136.088	182,125	4,520,047	586,853	5,289,025	672,525	4,616,500
TOWN	0.0886	75.286	133,428	5,782,832	130,824	6,047,084	714,744	5,332,340
TOTAL	0.0736	93.641	315,553	10,302,879	717,677	11,336,109	1,387,269	9,948,840

**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 2004**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	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	0.1214	133.173	554,153	7,055,193	695,250	8,304,596	1,007,770	7,296,826
TOWN	0.1009	93.141	298,537	7,282,141	217,020	7,797,698	1,131,748	6,665,950
TOTAL	0.1134	109.310	852,690	14,337,334	912,270	16,102,294	2,139,518	13,962,776
<b>FREEBORN</b>								
CITY	0.1281	126.445	1,035,121	12,000,841	1,536,493	14,572,455	1,718,920	12,853,535
TOWN	0.1304	101.890	511,828	10,450,909	1,024,759	11,987,496	1,116,893	10,870,603
TOTAL	0.1288	113.691	1,546,949	22,451,750	2,561,252	26,559,951	2,835,813	23,724,138
<b>GOODHUE</b>								
CITY	0.1038	144.317	2,109,747	39,576,976	4,429,229	46,115,952	2,196,453	43,919,420
TOWN	0.0751	105.868	633,988	14,713,718	353,539	15,701,245	1,594,107	14,107,138
TOTAL	0.0954	131.385	2,743,735	54,290,694	4,782,768	61,817,197	3,790,560	58,026,558
<b>GRANT</b>								
CITY	0.0804	188.327	70,164	1,941,975	160,571	2,172,710	219,167	1,953,543
TOWN	0.0861	95.222	84,564	3,473,613	139,943	3,698,120	363,175	3,334,945
TOTAL	0.0834	115.740	154,728	5,415,588	300,514	5,870,830	582,342	5,288,488
<b>HENNEPIN</b>								
CITY	0.1474	122.836	143,205,695	1,483,789,078	221,416,835	1,848,411,608	61,108,808	1,787,302,800
TOWN	0.1504	106.948	427,659	3,920,185	771,008	5,118,852	146,286	4,972,566
TOTAL	0.1474	122.788	143,633,354	1,487,709,263	222,187,843	1,853,530,460	61,255,094	1,792,275,366
<b>HOUSTON</b>								
CITY	0.1013	134.639	452,844	6,708,367	523,050	7,684,261	903,828	6,780,429
TOWN	0.1431	109.698	426,482	5,695,325	218,604	6,340,411	953,207	5,387,204
TOTAL	0.1180	121.912	879,326	12,403,692	741,654	14,024,672	1,857,035	12,167,633
<b>HUBBARD</b>								
CITY	0.0046	111.659	8,733	2,891,239	721,422	3,621,394	260,940	3,360,454
TOWN	0.0282	82.687	238,430	12,916,571	2,562,779	15,717,780	1,331,496	14,386,284
TOTAL	0.0239	86.806	247,163	15,807,810	3,284,201	19,339,174	1,592,436	17,746,738
<b>ISANTI</b>								
CITY	0.0210	159.207	116,992	10,863,033	1,291,652	12,271,677	740,383	11,531,294
TOWN	0.0254	105.628	304,672	14,858,756	382,422	15,545,850	2,164,339	13,381,511
TOTAL	0.0240	123.128	421,664	25,721,789	1,674,074	27,817,527	2,904,722	24,912,805
<b>ITASCA</b>								
CITY	0.0186	146.191	187,767	21,136,695	2,709,046	24,033,508	2,822,375	21,211,133
TOWN	0.0232	106.562	295,516	21,559,718	2,913,924	24,769,158	4,645,530	20,123,628
TOTAL	0.0211	123.079	483,283	42,696,413	5,622,970	48,802,666	7,467,905	41,334,761
<b>JACKSON</b>								
CITY	0.0632	169.159	99,794	3,071,186	256,068	3,427,048	406,457	3,020,544
TOWN	0.0997	111.514	155,203	8,512,792	387,679	9,055,674	646,482	8,409,192
TOTAL	0.0813	122.590	254,997	11,583,978	643,747	12,482,722	1,052,939	11,429,736
<b>KANABEC</b>								
CITY	0.0668	130.581	98,004	2,305,372	314,047	2,717,423	229,240	2,488,183
TOWN	0.0652	121.805	290,145	7,538,169	294,136	8,122,450	1,198,584	6,923,866
TOTAL	0.0656	123.753	388,149	9,843,541	608,183	10,839,873	1,427,824	9,412,049

**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 2004**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	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	0.1157	141.204	1,014,187	15,044,622	1,945,203	18,004,012	1,655,950	16,348,062
TOWN	0.1181	121.414	1,005,813	18,398,055	1,286,669	20,690,537	1,665,811	19,024,726
TOTAL	0.1169	129.584	2,020,000	33,442,677	3,231,872	38,694,549	3,321,761	35,372,788
<b>KITTSOON</b>								
CITY	0.3685	149.195	206,926	996,657	115,163	1,318,746	140,468	1,178,278
TOWN	0.4494	73.395	537,057	2,963,734	990,876	4,491,667	240,020	4,251,647
TOTAL	0.4235	84.155	743,983	3,960,391	1,106,039	5,810,413	380,488	5,429,925
<b>KOOCHICHING</b>								
CITY	0.1407	116.565	354,095	3,876,847	903,657	5,134,599	497,249	4,637,350
TOWN	0.1246	76.749	240,688	2,633,929	295,710	3,170,327	573,205	2,597,122
TOTAL	0.1337	96.345	594,783	6,510,776	1,199,367	8,304,926	1,070,454	7,234,472
<b>LAC QUI PARLE</b>								
CITY	0.1319	161.070	109,482	1,586,861	176,117	1,872,460	217,569	1,654,891
TOWN	0.1382	92.398	113,361	3,727,614	101,366	3,942,341	486,962	3,455,379
TOTAL	0.1350	105.876	222,843	5,314,475	277,483	5,814,801	704,531	5,110,270
<b>LAKE</b>								
CITY	0.0000	158.173	0	3,655,397	358,613	4,014,010	1,035,821	2,978,189
TOWN	0.0000	104.649	0	6,605,017	1,118,044	7,723,061	1,008,052	6,715,009
TOTAL	0.0000	118.994	0	10,260,414	1,476,657	11,737,071	2,043,873	9,693,198
<b>LAKE OF THE WOODS</b>								
CITY	0.0442	159.673	15,765	765,067	142,348	923,180	66,285	856,895
TOWN	0.0439	145.726	48,526	3,012,493	247,175	3,308,194	290,267	3,017,927
TOTAL	0.0439	148.350	64,291	3,777,560	389,523	4,231,374	356,552	3,874,822
<b>LE SUEUR</b>								
CITY	0.0945	121.717	634,444	9,297,234	915,556	10,847,234	1,173,800	9,673,434
TOWN	0.0749	77.880	502,601	8,639,183	606,905	9,748,689	1,198,008	8,550,681
TOTAL	0.0847	95.756	1,137,045	17,936,417	1,522,461	20,595,923	2,371,808	18,224,115
<b>LINCOLN</b>								
CITY	0.0948	169.548	66,774	1,323,513	82,607	1,472,894	201,050	1,271,844
TOWN	0.1239	104.285	108,450	3,173,251	363,370	3,645,071	370,385	3,274,686
TOTAL	0.1109	117.609	175,224	4,496,764	445,977	5,117,965	571,435	4,546,530
<b>LYON</b>								
CITY	0.0586	142.116	435,948	13,271,997	1,989,214	15,697,159	1,161,925	14,535,234
TOWN	0.0944	86.079	223,739	6,011,894	554,513	6,790,146	690,325	6,099,821
TOTAL	0.0672	118.139	659,687	19,283,891	2,543,727	22,487,305	1,852,250	20,635,055
<b>MCLEOD</b>								
CITY	0.1900	147.667	2,136,994	19,460,616	2,063,799	23,661,409	1,892,379	21,769,030
TOWN	0.1832	95.833	898,265	8,003,529	180,425	9,082,219	1,211,155	7,871,064
TOTAL	0.1880	127.561	3,035,259	27,464,145	2,244,224	32,743,628	3,103,534	29,640,094
<b>MAHNOMEN</b>								
CITY	0.0311	183.611	19,507	1,664,501	310,194	1,994,202	104,497	1,889,655
TOWN	0.0339	176.861	20,940	2,833,249	80,080	2,934,269	279,233	2,655,036
TOTAL	0.0325	179.300	40,447	4,497,750	390,274	4,928,471	383,730	4,544,691

**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 2004**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	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	0.1342	143.539	120,762	1,486,149	150,404	1,757,315	251,507	1,505,808
TOWN	0.0950	93.677	153,064	5,117,875	908,707	6,179,646	574,142	5,605,504
TOTAL	0.1090	101.621	273,826	6,604,024	1,059,111	7,936,961	825,649	7,111,312
<b>MARTIN</b>								
CITY	0.1239	109.326	629,829	6,720,267	1,084,827	8,434,923	1,060,113	7,374,810
TOWN	0.1458	68.568	355,175	7,168,107	861,056	8,384,338	712,016	7,672,322
TOTAL	0.1310	83.660	985,004	13,888,374	1,945,883	16,819,261	1,772,129	15,047,132
<b>MEEKER</b>								
CITY	0.0739	138.311	283,258	6,055,497	609,758	6,948,513	792,947	6,155,566
TOWN	0.0750	104.649	425,824	10,475,823	502,565	11,404,212	1,299,778	10,104,434
TOTAL	0.0746	114.891	709,082	16,531,320	1,112,323	18,352,725	2,092,725	16,260,000
<b>MILLE LACS</b>								
CITY	0.0101	164.625	37,007	7,047,210	543,281	7,627,498	651,146	6,976,352
TOWN	0.0137	125.478	88,609	11,366,557	855,686	12,310,852	1,376,856	10,933,996
TOTAL	0.0124	138.041	125,616	18,413,767	1,398,967	19,938,350	2,028,002	17,910,348
<b>MORRISON</b>								
CITY	0.0365	142.081	180,691	8,525,653	1,060,931	9,767,275	993,796	8,773,479
TOWN	0.0282	107.449	214,959	13,353,207	1,109,367	14,677,533	2,123,750	12,553,783
TOTAL	0.0315	118.726	395,650	21,878,860	2,170,298	24,444,808	3,117,546	21,327,262
<b>MOWER</b>								
CITY	0.1928	102.292	1,870,870	11,211,586	1,324,415	14,406,871	2,240,223	12,166,648
TOWN	0.1565	90.866	525,549	9,067,642	579,734	10,172,925	1,100,294	9,072,631
TOTAL	0.1835	96.847	2,396,419	20,279,228	1,904,149	24,579,796	3,340,517	21,239,279
<b>MURRAY</b>								
CITY	0.2305	141.571	259,445	1,831,417	181,522	2,272,384	298,619	1,973,765
TOWN	0.1827	82.596	241,302	5,412,721	410,332	6,064,355	528,426	5,535,929
TOTAL	0.2047	92.318	500,747	7,244,138	591,854	8,336,739	827,045	7,509,694
<b>NICOLLET</b>								
CITY	0.1007	101.582	1,167,706	13,719,966	1,873,934	16,761,606	1,475,012	15,286,589
TOWN	0.0968	81.838	297,551	6,382,729	359,081	7,039,361	730,907	6,308,454
TOTAL	0.0999	94.354	1,465,257	20,102,695	2,233,015	23,800,967	2,205,919	21,595,043
<b>NOBLES</b>								
CITY	0.1011	143.500	439,293	7,621,554	1,033,490	9,094,337	898,139	8,196,198
TOWN	0.1296	98.762	155,281	6,702,952	111,684	6,969,917	644,282	6,325,635
TOTAL	0.1072	118.402	594,574	14,324,506	1,145,174	16,064,254	1,542,421	14,521,833
<b>NORMAN</b>								
CITY	0.1274	194.639	95,805	1,616,115	91,504	1,803,424	211,359	1,592,064
TOWN	0.0936	118.917	55,719	3,847,850	105,948	4,009,517	342,577	3,666,940
TOTAL	0.1125	134.380	151,524	5,463,965	197,452	5,812,941	553,936	5,259,004
<b>OLMSTED</b>								
CITY	0.0995	123.420	6,358,020	95,090,531	13,305,985	114,754,536	7,381,527	107,373,009
TOWN	0.0911	103.314	1,367,075	20,152,224	622,860	22,142,159	1,975,528	20,166,631
TOTAL	0.0979	119.358	7,725,095	115,242,755	13,928,845	136,896,695	9,357,055	127,539,640

**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 2004**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	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	0.0803	108.004	799,184	13,759,751	2,583,788	17,142,723	1,687,894	15,454,829
TOWN	0.0499	79.385	767,846	24,247,143	3,788,925	28,803,914	3,476,309	25,327,605
TOTAL	0.0618	87.809	1,567,030	38,006,894	6,372,713	45,946,637	5,164,203	40,782,434
<b>PENNINGTON</b>								
CITY	0.0505	192.665	109,313	4,967,718	465,873	5,542,904	496,586	5,046,318
TOWN	0.0930	140.482	127,496	3,481,051	350,046	3,958,593	443,863	3,514,730
TOTAL	0.0669	167.092	236,809	8,448,769	815,919	9,501,497	940,449	8,561,048
<b>PINE</b>								
CITY	0.1227	117.562	472,782	5,942,146	1,121,090	7,536,018	639,240	6,896,778
TOWN	0.1102	99.962	764,031	11,564,678	1,114,014	13,442,723	1,755,872	11,686,851
TOTAL	0.1147	105.314	1,236,813	17,506,824	2,235,104	20,978,741	2,395,112	18,583,629
<b>PIPESTONE</b>								
CITY	0.2660	165.092	458,504	3,447,265	385,200	4,290,969	415,577	3,875,392
TOWN	0.2800	114.685	178,562	4,003,122	111,967	4,293,651	343,458	3,950,193
TOTAL	0.2698	133.552	637,066	7,450,387	497,167	8,584,620	759,035	7,825,585
<b>POLK</b>								
CITY	0.0724	184.043	388,694	11,779,565	1,101,548	13,269,807	2,063,412	11,206,395
TOWN	0.1103	135.625	339,158	13,508,525	873,258	14,720,941	1,080,050	13,640,891
TOTAL	0.0862	154.566	727,852	25,288,090	1,974,806	27,990,748	3,143,462	24,847,286
<b>POPE</b>								
CITY	0.0300	142.737	54,686	3,114,556	335,642	3,504,884	384,472	3,120,412
TOWN	0.0514	100.845	121,050	5,493,747	441,197	6,055,994	712,511	5,343,483
TOTAL	0.0420	112.826	175,736	8,608,303	776,839	9,560,878	1,096,983	8,463,895
<b>RAMSEY</b>								
CITY	0.1399	116.325	43,744,733	451,314,317	72,999,185	568,058,235	27,503,452	540,554,562
TOWN	0.1572	105.789	1,579,049	12,018,072	1,342,659	14,939,780	767,524	14,172,256
TOTAL	0.1404	116.025	45,323,782	463,332,389	74,341,844	582,998,015	28,270,976	554,726,818
<b>RED LAKE</b>								
CITY	0.2779	220.317	115,784	1,097,056	73,963	1,286,803	120,159	1,166,644
TOWN	0.2500	117.656	129,516	1,594,403	278,738	2,002,657	196,248	1,806,409
TOTAL	0.2625	145.242	245,300	2,691,459	352,701	3,289,460	316,407	2,973,053
<b>REDWOOD</b>								
CITY	0.0604	171.307	181,181	6,029,299	545,422	6,755,902	680,486	6,075,416
TOWN	0.1026	93.449	120,868	7,351,187	140,106	7,612,161	664,538	6,947,623
TOTAL	0.0723	117.516	302,049	13,380,486	685,528	14,368,063	1,345,024	13,023,039
<b>RENVILLE</b>								
CITY	0.1750	179.706	467,202	5,765,745	515,485	6,748,432	674,401	6,074,031
TOWN	0.1945	83.277	461,495	9,124,609	873,315	10,459,419	838,302	9,621,117
TOTAL	0.1842	105.118	928,697	14,890,354	1,388,800	17,207,851	1,512,703	15,695,148
<b>RICE</b>								
CITY	0.1046	99.845	2,093,964	23,126,120	3,265,865	28,485,949	2,401,974	26,083,975
TOWN	0.0868	77.331	888,708	11,669,190	558,303	13,116,201	1,567,520	11,548,681
TOTAL	0.0986	90.964	2,982,672	34,795,310	3,824,168	41,602,150	3,969,494	37,632,656

**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 2004**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	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	0.0919	117.405	179,844	2,700,735	347,505	3,228,084	465,404	2,762,680
TOWN	0.0935	85.496	81,381	4,250,974	82,741	4,415,096	420,526	3,994,570
TOTAL	0.0924	95.589	261,225	6,951,709	430,246	7,643,180	885,930	6,757,250
<b>ROSEAU</b>								
CITY	0.0869	182.915	150,399	3,961,485	498,717	4,610,601	350,720	4,259,881
TOWN	0.0843	120.149	209,158	5,070,898	296,798	5,576,854	959,749	4,617,105
TOTAL	0.0854	141.435	359,557	9,032,383	795,515	10,187,455	1,310,469	8,876,986
<b>ST. LOUIS</b>								
CITY	0.0790	133.759	4,533,520	92,666,717	11,793,941	108,994,178	15,166,173	93,828,005
TOWN	0.0467	119.554	1,189,196	45,567,900	5,204,561	51,961,657	7,678,782	44,282,875
TOTAL	0.0691	128.717	5,722,716	138,234,617	16,998,502	160,955,835	22,844,955	138,110,880
<b>SCOTT</b>								
CITY	0.1573	111.608	10,129,958	82,518,573	9,398,282	102,046,813	5,017,873	97,028,940
TOWN	0.1277	81.577	2,410,365	17,920,002	861,619	21,191,986	1,291,856	19,900,130
TOTAL	0.1505	104.729	12,540,323	100,438,575	10,259,901	123,238,799	6,309,729	116,929,070
<b>SHERBURNE</b>								
CITY	0.1451	112.161	4,188,380	44,021,801	5,866,435	54,076,616	2,459,050	51,617,566
TOWN	0.0944	91.911	1,975,238	21,489,053	1,049,693	24,513,984	2,690,913	21,823,071
TOTAL	0.1238	104.601	6,163,618	65,510,854	6,916,128	78,590,600	5,149,963	73,440,637
<b>SIBLEY</b>								
CITY	0.0753	160.578	194,726	4,625,396	326,803	5,146,925	648,572	4,498,353
TOWN	0.0824	99.559	232,181	7,875,431	340,849	8,448,461	911,404	7,537,057
TOTAL	0.0790	115.847	426,907	12,500,827	667,652	13,595,386	1,559,976	12,035,410
<b>STEARNS</b>								
CITY	0.1144	117.483	5,518,385	70,918,855	12,192,576	88,629,816	6,426,822	82,202,866
TOWN	0.0808	108.248	1,441,383	27,800,559	1,676,491	30,918,433	3,609,553	27,308,880
TOTAL	0.1053	114.726	6,959,768	98,719,414	13,869,067	119,548,249	10,036,375	109,511,746
<b>STEELE</b>								
CITY	0.1779	118.475	2,435,848	19,165,092	2,585,989	24,186,929	2,068,497	22,118,432
TOWN	0.1342	91.370	508,373	6,870,322	462,569	7,841,264	840,919	7,000,345
TOTAL	0.1684	109.874	2,944,221	26,035,414	3,048,558	32,028,193	2,909,416	29,118,777
<b>STEVENS</b>								
CITY	0.1224	151.522	219,674	3,190,839	349,993	3,760,506	370,928	3,389,578
TOWN	0.1127	88.616	138,942	3,759,284	474,521	4,372,747	374,143	3,998,604
TOTAL	0.1185	109.484	358,616	6,950,123	824,514	8,133,253	745,071	7,388,182
<b>SWIFT</b>								
CITY	0.1453	139.070	266,111	3,159,166	475,797	3,901,074	402,776	3,498,298
TOWN	0.0891	97.571	116,355	5,249,985	582,403	5,948,743	471,289	5,477,454
TOTAL	0.1219	109.891	382,466	8,409,151	1,058,200	9,849,817	874,065	8,975,752
<b>TODD</b>								
CITY	0.0627	153.398	147,439	4,270,814	446,743	4,864,996	543,637	4,321,359
TOWN	0.0790	133.970	379,436	11,055,490	658,732	12,093,658	1,716,444	10,377,214
TOTAL	0.0736	138.871	526,875	15,326,304	1,105,475	16,958,654	2,260,081	14,698,573

**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 2004**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	NTC BASED STATE TAX			
<b>TRAVERSE</b>								
CITY	0.3141	188.662	140,552	989,538	81,753	1,211,843	114,702	1,097,141
TOWN	0.2281	78.673	133,435	3,027,530	322,718	3,483,683	208,524	3,275,159
TOTAL	0.2653	91.866	273,987	4,017,068	404,471	4,695,526	323,226	4,372,300
<b>WABASHA</b>								
CITY	0.1023	120.480	576,530	7,807,046	831,078	9,214,654	1,028,694	8,185,960
TOWN	0.0767	93.172	305,187	6,544,961	174,454	7,024,602	983,650	6,040,952
TOTAL	0.0917	106.275	881,717	14,352,007	1,005,532	16,239,256	2,012,344	14,226,912
<b>WADENA</b>								
CITY	0.0264	165.915	57,481	4,345,317	483,781	4,886,579	468,236	4,418,343
TOWN	0.0192	134.349	35,443	4,192,434	242,993	4,470,870	658,135	3,812,735
TOTAL	0.0231	148.753	92,924	8,537,751	726,774	9,357,449	1,126,371	8,231,078
<b>WASECA</b>								
CITY	0.1293	133.351	574,353	6,792,805	713,313	8,080,471	942,540	7,137,931
TOWN	0.1029	91.081	315,375	6,941,865	432,944	7,690,184	882,394	6,807,790
TOTAL	0.1185	108.015	889,728	13,734,670	1,146,257	15,770,655	1,824,934	13,945,721
<b>WASHINGTON</b>								
CITY	0.1773	98.748	28,504,935	182,808,105	21,638,241	232,951,281	11,378,495	221,572,762
TOWN	0.1537	74.540	2,772,172	14,798,378	635,336	18,205,886	764,560	17,441,326
TOTAL	0.1749	96.404	31,277,107	197,606,483	22,273,577	251,157,167	12,143,055	239,014,088
<b>WATONWAN</b>								
CITY	0.1318	149.980	248,819	3,238,900	313,122	3,800,841	500,502	3,300,339
TOWN	0.1542	109.188	140,672	4,927,994	137,190	5,205,856	442,457	4,763,399
TOTAL	0.1391	122.389	389,491	8,166,894	450,312	9,006,697	942,959	8,063,738
<b>WILKIN</b>								
CITY	0.0067	124.584	7,795	1,689,476	185,717	1,882,988	290,890	1,592,098
TOWN	0.0188	81.583	13,398	3,673,416	115,755	3,802,569	312,033	3,490,536
TOTAL	0.0113	91.536	21,193	5,362,892	301,472	5,685,557	602,923	5,082,634
<b>WINONA</b>								
CITY	0.1069	97.228	1,786,218	19,412,815	3,357,851	24,556,884	2,442,010	22,114,874
TOWN	0.1011	91.104	552,924	7,666,521	214,776	8,434,221	1,246,946	7,187,275
TOTAL	0.1055	95.412	2,339,142	27,079,336	3,572,627	32,991,105	3,688,956	29,302,149
<b>WRIGHT</b>								
CITY	0.0782	112.450	3,526,521	60,791,598	6,637,615	70,955,734	4,527,811	66,427,923
TOWN	0.0891	86.547	1,834,341	23,761,716	2,138,844	27,734,901	2,926,398	24,808,503
TOTAL	0.0816	103.726	5,360,862	84,553,314	8,776,459	98,690,635	7,454,209	91,236,426
<b>YELLOW MEDICINE</b>								
CITY	0.1436	173.744	220,386	3,096,068	276,406	3,592,860	384,500	3,208,360
TOWN	0.0839	120.779	103,160	6,448,104	154,243	6,705,507	586,961	6,118,546
TOTAL	0.1170	134.033	323,546	9,544,172	430,649	10,298,367	971,461	9,326,906
<b>STATEWIDE TOTAL</b>								
CITY	0.1374	117.286	366,726,066	3,816,118,812	522,058,797	4,729,574,588	255,696,719	4,473,877,305
TOWN	0.0831	97.092	41,488,157	855,976,093	63,284,385	971,858,598	103,912,431	867,946,167
TOTAL	0.1289	112.981	408,214,223	4,672,094,905	585,343,182	5,701,433,186	359,609,150	5,341,823,472

**TABLE 46  
POWER LINE CREDIT  
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS  
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP  
TAXES PAYABLE 2004**

<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	187	2	0	23
TOWN	4,021	5,115	52	9	2,364
TOTAL	4,139	5,302	54	9	2,387
<b><u>CARLTON</u></b>					
TOWN	9,062	13,892	4	35	1,066
TOTAL	9,062	13,892	4	35	1,066
<b><u>CHISAGO</u></b>					
CITY	1,910	2,675	16	8	1,921
TOWN	8,051	10,012	58	28	6,234
TOTAL	9,961	12,687	74	36	8,155
<b><u>GRANT</u></b>					
TOWN	5,974	5,354	2	75	5,044
TOTAL	5,974	5,354	2	75	5,044
<b><u>HENNEPIN</u></b>					
CITY	10,483	12,444	74	78	12,444
TOTAL	10,483	12,444	74	78	12,444
<b><u>ITASCA</u></b>					
CITY	0	0	3	2	350
TOWN	9,289	9,893	22	13	1,128
TOTAL	9,289	9,893	25	15	1,478
<b><u>KANDIYOHI</u></b>					
TOWN	1,462	1,973	8	12	1,502
TOTAL	1,462	1,973	8	12	1,502
<b><u>KOOCHICHING</u><sup>2</sup></b>					
TOWN	0	0	4	52	2,295
TOTAL	0	0	4	52	2,295
<b><u>LAKE OF THE WOODS</u><sup>2</sup></b>					
TOWN	0	0	1	35	1,844
TOTAL	0	0	1	35	1,844
<b><u>MEEKER</u></b>					
TOWN	5,976	6,485	20	78	5,784
TOTAL	5,976	6,485	20	78	5,784
<b><u>MILLE LACS</u></b>					
CITY	342	504	0	14	446
TOWN	1,249	1,554	3	23	1,207
TOTAL	1,591	2,058	3	37	1,653
<b><u>MOWER</u></b>					
CITY	4,519	5,842	0	0	0
TOWN	37,774	32,754	0	0	0
TOTAL	42,293	38,596	0	0	0

**TABLE 46  
POWER LINE CREDIT  
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS  
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP  
TAXES PAYABLE 2004**

<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>PINE</u></b>					
CITY	1,593	1,764	20	7	1,271
TOWN	11,891	12,274	74	86	8,025
TOTAL	13,484	14,038	94	93	9,296
<b><u>POPE</u></b>					
TOWN	6,953	6,982	42	49	5,833
TOTAL	6,953	6,982	42	49	5,833
<b><u>ROSEAU</u></b>					
TOWN	7,772	10,185	34	50	2,943
TOTAL	7,772	10,185	34	50	2,943
<b><u>ST. LOUIS</u></b>					
CITY	5,769	8,716	7	49	1,661
TOWN	20,797	25,949	5	71	2,439
TOTAL	26,566	34,665	12	120	4,100
<b><u>SHERBURNE</u></b>					
CITY	1,266	1,180	4	3	745
TOWN	8,869	7,557	63	36	4,085
TOTAL	10,135	8,737	67	39	4,830
<b><u>STEARNS</u></b>					
TOWN	8,321	8,558	124	15	7,942
TOTAL	8,321	8,558	124	15	7,942
<b><u>STEVENS</u></b>					
TOWN	616	514	3	4	432
TOTAL	616	514	3	4	432
<b><u>TRAVERSE</u></b>					
TOWN	3,118	2,266	2	42	2,208
TOTAL	3,118	2,266	2	42	2,208
<b><u>WASHINGTON</u></b>					
CITY	8,822	7,418	94	10	5,400
TOWN	1,675	1,523	17	8	842
TOTAL	10,497	8,941	111	18	6,242
<b><u>WRIGHT</u></b>					
TOWN	7,738	7,248	80	27	6,160
TOTAL	7,738	7,248	80	27	6,160
<b><u>STATEWIDE TOTAL</u></b>					
CITY	<b>34,822</b>	<b>40,730</b>	<b>220</b>	<b>171</b>	<b>24,261</b>
TOWN	<b>160,608</b>	<b>170,088</b>	<b>618</b>	<b>748</b>	<b>69,377</b>
TOTAL	<b>195,430</b>	<b>210,818</b>	<b>838</b>	<b>919</b>	<b>93,638</b>

(1) Counties not listed in this table did not have any power line credit for taxes payable in 2004.

(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 2004**

<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	87	2,577	63,444	3,891	CITY	0	0	0	0
TOWN	0	0	0	0	TOWN	947	83,632	1,598,772	125,411
TOTAL	87	2,577	63,444	3,891	TOTAL	947	83,632	1,598,772	125,411
<u>CARVER</u>					<u>WINONA</u>				
CITY	0	0	0	0	CITY	0	0	0	0
TOWN	1,142	95,799	0	143,498	TOWN	426	41,731	535,684	62,599
TOTAL	1,142	95,799	0	143,498	TOTAL	426	41,731	535,684	62,599
<u>DAKOTA</u>					<u>WRIGHT</u>				
CITY	59	3,523	41,912	5,276	CITY	4	275	5,073	413
TOWN	914	57,478	680,701	85,927	TOWN	154	9,200	132,815	13,780
TOTAL	973	61,001	722,613	91,203	TOTAL	158	9,475	137,888	14,193
<u>HENNEPIN</u>					<u>STATEWIDE TOTAL</u>				
CITY	242	12,537	127,042	24,261	<u>CITY</u>	<b>4</b>	<b>275</b>	<b>5,073</b>	<b>413</b>
TOWN	7	381	3,085	571	<u>TOWN</u>	<b>1,527</b>	<b>134,563</b>	<b>2,267,271</b>	<b>201,790</b>
TOTAL	249	12,918	130,127	24,832	<u>TOTAL</u>	<b>1,531</b>	<b>134,838</b>	<b>2,272,344</b>	<b>202,203</b>
<u>SCOTT</u>									
CITY	2	70	0	105					
TOWN	113	7,318	0	10,979					
TOTAL	115	7,388	0	11,084					
<u>WASHINGTON</u>									
CITY	100	4,137	0	6,203					
TOWN	99	4,769	0	7,149					
TOTAL	199	8,906	0	13,352					
<u>STATEWIDE TOTAL</u>									
<b>CITY</b>	<b>490</b>	<b>22,844</b>	<b>232,398</b>	<b>39,736</b>					
<b>TOWN</b>	<b>2,275</b>	<b>165,745</b>	<b>683,786</b>	<b>248,124</b>					
<b>TOTAL</b>	<b>2,765</b>	<b>188,589</b>	<b>916,184</b>	<b>287,860</b>					

**TABLE 48  
OTHER CREDITS  
TAXES PAYABLE 2004**

**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	774	\$ 879,309	\$ 3,592,009	\$ 4,472,092
POLK	297	158,045	742,801	901,143
WILKIN	17	669	16,608	17,294
<b>STATEWIDE TOTAL</b>	<b>1,088</b>	<b>\$ 1,038,023</b>	<b>\$ 4,351,418</b>	<b>\$ 5,389,441</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>	
<b>STATEWIDE TOTAL</b>	<b>0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</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 2004**

<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	147,395	169	386	0	0	0
TOWN	712,953	1,089	1,803	0	0	0
TOTAL	860,348	1,258	2,189	0	0	0
<u>COOK</u>						
CITY	126,382	31	413	0	0	0
TOWN	310,271	383	865	20,748	25	54
TOTAL	436,653	414	1,278	20,748	25	54
<u>CROW WING</u>						
CITY	175,272	180	486	291,661	171	805
TOWN	456,000	462	1,305	193,507	141	522
TOTAL	631,272	642	1,791	485,168	312	1,327
<u>ITASCA</u>						
CITY	834,449	250	2,696	747,757	856	1,821
TOWN	1,999,674	2,162	5,554	428,894	285	1,160
TOTAL	2,834,123	2,412	8,250	1,176,651	1,141	2,981
<u>KOOCHICHING</u>						
CITY	0	0	0	0	0	0
TOWN	0	0	0	3,712	33	0
TOTAL	0	0	0	3,712	33	0
<u>LAKE</u>						
CITY	343,525	101	1,109	230,977	241	536
TOWN	537,679	504	1,529	0	0	0
TOTAL	881,204	605	2,638	230,977	241	536
<u>ST. LOUIS</u>						
CITY	252,979	283	526	5,049,132	3,881	13,263
TOWN	2,397,731	2,482	6,608	894,426	575	2,446
TOTAL	2,650,710	2,765	7,134	5,943,558	4,456	15,709
<u>STATEWIDE TOTAL</u>						
CITY	<b>1,880,002</b>	<b>1,014</b>	<b>5,616</b>	<b>6,319,527</b>	<b>5,149</b>	<b>16,425</b>
TOWN	<b>6,414,308</b>	<b>7,082</b>	<b>17,664</b>	<b>1,541,287</b>	<b>1,059</b>	<b>4,182</b>
TOTAL	<b>8,294,310</b>	<b>8,096</b>	<b>23,280</b>	<b>7,860,814</b>	<b>6,208</b>	<b>20,607</b>

**TABLE 50**  
**RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2004**

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>AITKIN</u></b>					<b><u>CARVER</u></b>				
CITY	230	636	953	174,942	CITY	4,791	13,273	6,303	3,365,544
TOWN	901	4,332	231,511	924,479	TOWN	725	2,675	272,293	404,983
TOTAL	1,131	4,968	232,464	1,099,421	TOTAL	5,516	15,948	278,596	3,770,527
<b><u>ANOKA</u></b>					<b><u>CASS</u></b>				
CITY	8,526	78,348	80,883	18,878,432	CITY	602	1,431	4,425	390,507
TOWN	764	3,365	49,351	757,949	TOWN	1,278	6,041	160,687	1,439,059
TOTAL	9,290	81,713	130,234	19,636,381	TOTAL	1,880	7,472	165,112	1,829,566
<b><u>BECKER</u></b>					<b><u>CHIPPEWA</u></b>				
CITY	467	2,451	1,312	660,602	CITY	671	1,976	1,725	547,119
TOWN	1,133	5,752	356,927	1,166,460	TOWN	270	1,185	168,580	150,585
TOTAL	1,600	8,203	358,239	1,827,062	TOTAL	941	3,161	170,305	697,704
<b><u>BELTRAMI</u></b>					<b><u>CHISAGO</u></b>				
CITY	525	2,272	6,075	613,019	CITY	544	7,144	62,691	1,706,891
TOWN	1,201	5,712	210,697	1,330,494	TOWN	962	6,517	399,466	1,192,021
TOTAL	1,726	7,984	216,772	1,943,513	TOTAL	1,506	13,661	462,157	2,898,912
<b><u>BENTON</u></b>					<b><u>CLAY</u></b>				
CITY	196	4,987	1,817	1,302,378	CITY	707	9,961	3,374	2,687,230
TOWN	257	3,761	338,546	617,940	TOWN	245	2,956	250,079	523,300
TOTAL	453	8,748	340,363	1,920,318	TOTAL	952	12,917	253,453	3,210,530
<b><u>BIG STONE</u></b>					<b><u>CLEARWATER</u></b>				
CITY	679	628	3,516	195,568	CITY	310	380	1,888	113,064
TOWN	310	401	74,438	50,026	TOWN	602	1,400	194,699	212,053
TOTAL	989	1,029	77,954	245,594	TOTAL	912	1,780	196,587	325,117
<b><u>BLUE EARTH</u></b>					<b><u>COOK</u></b>				
CITY	609	8,970	2,941	2,351,653	CITY	10	433	22	111,958
TOWN	486	4,225	365,943	730,974	TOWN	262	1,030	4,638	266,421
TOTAL	1,095	13,195	368,884	3,082,627	TOTAL	272	1,463	4,660	378,379
<b><u>BROWN</u></b>					<b><u>COTTONWOOD</u></b>				
CITY	800	5,663	3,924	1,544,006	CITY	1,060	1,784	4,631	518,220
TOWN	391	1,836	267,104	217,379	TOWN	426	900	165,678	89,459
TOTAL	1,191	7,499	271,028	1,761,385	TOTAL	1,486	2,684	170,309	607,679
<b><u>CARLTON</u></b>					<b><u>CROW WING</u></b>				
CITY	340	4,422	6,415	1,165,576	CITY	1,128	8,554	10,900	2,213,530
TOWN	526	4,921	193,135	1,090,344	TOWN	1,191	7,899	215,474	1,837,993
TOTAL	866	9,343	199,550	2,255,920	TOTAL	2,319	16,453	226,374	4,051,523

**TABLE 50**  
**RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2004**

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>DAKOTA</u></b>					<b><u>HOUSTON</u></b>				
CITY	21,570	80,882	20,880	20,003,392	CITY	256	3,432	3,064	897,966
TOWN	1,249	3,218	154,688	632,667	TOWN	214	2,484	251,800	383,564
TOTAL	22,819	84,100	175,568	20,636,059	TOTAL	470	5,916	254,864	1,281,530
<b><u>DODGE</u></b>					<b><u>HUBBARD</u></b>				
CITY	129	3,233	1,158	842,047	CITY	225	965	1,441	258,679
TOWN	183	2,260	243,321	343,153	TOWN	981	4,408	142,673	1,040,372
TOTAL	312	5,493	244,479	1,185,200	TOTAL	1,206	5,373	144,114	1,299,051
<b><u>DOUGLAS</u></b>					<b><u>ISANTI</u></b>				
CITY	352	3,300	9,176	883,240	CITY	167	2,851	597	739,147
TOWN	1,025	6,191	331,569	1,261,386	TOWN	522	7,116	479,225	1,299,513
TOTAL	1,377	9,491	340,745	2,144,626	TOTAL	689	9,967	479,822	2,038,660
<b><u>FARIBAULT</u></b>					<b><u>ITASCA</u></b>				
CITY	1,427	2,302	4,625	663,669	CITY	996	4,589	1,121	1,237,784
TOWN	290	1,609	251,910	174,816	TOWN	1,207	7,886	138,706	1,956,902
TOTAL	1,717	3,911	256,535	838,485	TOTAL	2,203	12,475	139,827	3,194,686
<b><u>FILLMORE</u></b>					<b><u>JACKSON</u></b>				
CITY	425	3,688	24,128	961,908	CITY	763	1,411	2,712	402,355
TOWN	282	2,666	410,213	298,007	TOWN	336	1,346	226,008	141,163
TOTAL	707	6,354	434,341	1,259,915	TOTAL	1,099	2,757	228,720	543,518
<b><u>FREEBORN</u></b>					<b><u>KANABEC</u></b>				
CITY	1,070	6,438	2,533	1,714,552	CITY	86	858	4,497	221,756
TOWN	502	2,839	292,614	466,610	TOWN	452	3,540	272,707	666,777
TOTAL	1,572	9,277	295,147	2,181,162	TOTAL	538	4,398	277,204	888,533
<b><u>GOODHUE</u></b>					<b><u>KANDIYOHI</u></b>				
CITY	494	8,444	13,763	2,170,811	CITY	496	6,157	2,982	1,651,102
TOWN	580	4,303	476,700	629,501	TOWN	723	5,037	319,349	989,256
TOTAL	1,074	12,747	490,463	2,800,312	TOTAL	1,219	11,194	322,331	2,640,358
<b><u>GRANT</u></b>					<b><u>KITTSON</u></b>				
CITY	456	734	3,305	212,596	CITY	657	396	4,040	134,666
TOWN	240	781	106,332	108,530	TOWN	443	297	67,537	33,340
TOTAL	696	1,515	109,637	321,126	TOTAL	1,100	693	71,577	168,006
<b><u>HENNEPIN</u></b>					<b><u>KOOCHICHING</u></b>				
CITY	50,088	242,084	103,443	60,808,560	CITY	877	1,675	1,672	494,971
TOWN	306	474	12,728	113,159	TOWN	519	1,781	98,648	389,218
TOTAL	50,394	242,558	116,171	60,921,719	TOTAL	1,396	3,456	100,320	884,189

**TABLE 50**  
**RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2004**

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>LAC QUI PARLE</u></b>					<b><u>MARTIN</u></b>				
CITY	785	668	514	216,736	CITY	1,524	3,761	5,978	1,048,780
TOWN	638	748	143,686	89,346	TOWN	402	1,595	243,040	179,931
TOTAL	1,423	1,416	144,200	306,082	TOTAL	1,926	5,356	249,018	1,228,711
<b><u>LAKE</u></b>					<b><u>MEEKER</u></b>				
CITY	199	1,788	0	461,319	CITY	213	2,961	2,534	787,782
TOWN	222	1,794	2,166	465,649	TOWN	296	3,740	324,329	639,524
TOTAL	421	3,582	2,166	926,968	TOTAL	509	6,701	326,863	1,427,306
<b><u>LAKE OF THE WOODS</u></b>					<b><u>MILLE LACS</u></b>				
CITY	186	213	193	65,603	CITY	153	2,449	2,152	646,272
TOWN	306	859	43,965	197,105	TOWN	348	4,414	227,267	913,938
TOTAL	492	1,072	44,158	262,708	TOTAL	501	6,863	229,419	1,560,210
<b><u>LE SUEUR</u></b>					<b><u>MORRISON</u></b>				
CITY	209	4,480	2,883	1,168,599	CITY	386	3,586	28,692	940,253
TOWN	379	3,531	295,169	598,814	TOWN	931	5,591	617,683	862,407
TOTAL	588	8,011	298,052	1,767,413	TOTAL	1,317	9,177	646,375	1,802,660
<b><u>LINCOLN</u></b>					<b><u>MOWER</u></b>				
CITY	612	628	3,969	195,286	CITY	1,032	8,477	6,974	2,228,956
TOWN	468	571	110,882	66,956	TOWN	293	2,865	337,466	416,641
TOTAL	1,080	1,199	114,851	262,242	TOTAL	1,325	11,342	344,440	2,645,597
<b><u>LYON</u></b>					<b><u>MURRAY</u></b>				
CITY	825	4,286	2,549	1,157,757	CITY	776	964	3,402	293,547
TOWN	204	1,632	202,541	230,920	TOWN	733	905	148,848	132,330
TOTAL	1,029	5,918	205,090	1,388,677	TOTAL	1,509	1,869	152,250	425,877
<b><u>MCLEOD</u></b>					<b><u>NICOLLET</u></b>				
CITY	224	7,137	2,834	1,887,712	CITY	327	5,808	1,927	1,470,746
TOWN	245	3,275	368,696	471,957	TOWN	160	1,919	238,655	261,493
TOTAL	469	10,412	371,530	2,359,669	TOTAL	487	7,727	240,582	1,732,239
<b><u>MAHNOMEN</u></b>					<b><u>NOBLES</u></b>				
CITY	166	371	452	103,833	CITY	1,088	3,250	4,113	890,929
TOWN	265	638	83,378	96,487	TOWN	650	1,174	193,481	150,427
TOTAL	431	1,009	83,830	200,320	TOTAL	1,738	4,424	197,594	1,041,356
<b><u>MARSHALL</u></b>					<b><u>NORMAN</u></b>				
CITY	739	811	1,149	249,744	CITY	706	661	505	210,356
TOWN	1,013	875	171,605	105,436	TOWN	634	491	91,067	74,027
TOTAL	1,752	1,686	172,754	355,180	TOTAL	1,340	1,152	91,572	284,383

**TABLE 50**  
**RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2004**

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	2,828	28,495	4,029	7,374,811	CITY	1,306	2,295	2,445	675,833
TOWN	1,382	5,881	459,103	1,086,805	TOWN	825	1,084	203,704	128,146
TOTAL	4,210	34,376	463,132	8,461,616	TOTAL	2,131	3,379	206,149	803,979
<b><u>OTTER TAIL</u></b>					<b><u>RENVILLE</u></b>				
CITY	896	6,295	16,573	1,657,938	CITY	1,048	2,381	2,468	670,367
TOWN	1,819	9,900	818,961	1,787,527	TOWN	368	1,797	298,543	175,233
TOTAL	2,715	16,195	835,534	3,445,465	TOTAL	1,416	4,178	301,011	845,600
<b><u>PENNINGTON</u></b>					<b><u>RICE</u></b>				
CITY	548	1,820	194	496,353	CITY	671	9,545	4,471	2,390,938
TOWN	517	1,076	113,836	197,557	TOWN	893	4,345	292,603	819,709
TOTAL	1,065	2,896	114,030	693,910	TOTAL	1,564	13,890	297,074	3,210,647
<b><u>PINE</u></b>					<b><u>ROCK</u></b>				
CITY	313	2,249	43,075	556,750	CITY	427	1,674	4,282	457,842
TOWN	962	5,137	398,571	973,621	TOWN	280	862	145,507	91,244
TOTAL	1,275	7,386	441,646	1,530,371	TOTAL	707	2,536	149,789	549,086
<b><u>PIPESTONE</u></b>					<b><u>ROSEAU</u></b>				
CITY	952	1,354	7,063	402,676	CITY	285	1,272	1,217	348,861
TOWN	509	500	104,139	61,938	TOWN	762	2,480	233,263	463,226
TOTAL	1,461	1,854	111,202	464,614	TOTAL	1,047	3,752	234,480	812,087
<b><u>POLK</u></b>					<b><u>ST. LOUIS</u></b>				
CITY	1,461	4,047	3,284	1,156,397	CITY	6,063	37,079	13,332	9,840,623
TOWN	1,301	2,321	295,038	383,452	TOWN	2,290	16,229	188,857	4,051,011
TOTAL	2,762	6,368	298,322	1,539,849	TOTAL	8,353	53,308	202,189	13,891,634
<b><u>POPE</u></b>					<b><u>SCOTT</u></b>				
CITY	281	1,414	693	383,222	CITY	5,543	20,254	14,985	4,981,342
TOWN	380	1,801	193,607	285,501	TOWN	2,344	3,674	239,464	761,137
TOTAL	661	3,215	194,300	668,723	TOTAL	7,887	23,928	254,449	5,742,479
<b><u>RAMSEY</u></b>					<b><u>SHERBURNE</u></b>				
CITY	11,659	108,872	3,182	27,497,766	CITY	1,062	9,724	61,373	2,363,534
TOWN	937	3,037	0	767,524	TOWN	1,307	9,888	457,059	1,942,645
TOTAL	12,596	111,909	3,182	28,265,290	TOTAL	2,369	19,612	518,432	4,306,179
<b><u>RED LAKE</u></b>					<b><u>SIBLEY</u></b>				
CITY	451	375	3,290	115,700	CITY	328	2,396	3,155	643,910
TOWN	419	275	54,384	40,731	TOWN	125	2,207	315,291	266,787
TOTAL	870	650	57,674	156,431	TOTAL	453	4,603	318,446	910,697

**TABLE 50**  
**RESIDENTIAL HOMESTEAD MARKET VALUE CREDIT BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2004**

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>STEARNS</b>					<b>WASHINGTON</b>				
CITY	1,670	24,192	71,389	6,285,486	CITY	12,994	44,821	98,037	11,137,296
TOWN	1,108	10,891	816,856	1,930,389	TOWN	2,464	2,149	87,234	557,009
TOTAL	2,778	35,083	888,245	8,215,875	TOTAL	15,458	46,970	185,271	11,694,305
<b>STEELE</b>					<b>WATONWAN</b>				
CITY	338	7,877	1,000	2,066,744	CITY	703	1,816	1,248	497,855
TOWN	121	2,293	242,865	346,348	TOWN	316	936	138,213	111,265
TOTAL	459	10,170	243,865	2,413,092	TOTAL	1,019	2,752	139,461	609,120
<b>STEVENS</b>					<b>WILKIN</b>				
CITY	367	1,342	3,126	366,240	CITY	344	992	1,963	270,171
TOWN	354	735	98,948	114,310	TOWN	183	659	100,938	78,439
TOTAL	721	2,077	102,074	480,550	TOTAL	527	1,651	102,901	348,610
<b>SWIFT</b>					<b>WINONA</b>				
CITY	709	1,396	2,027	399,369	CITY	350	9,370	7,621	2,427,293
TOWN	513	833	136,632	106,447	TOWN	304	3,376	299,328	570,624
TOTAL	1,222	2,229	138,659	505,816	TOTAL	654	12,746	306,949	2,997,917
<b>TODD</b>					<b>WRIGHT</b>				
CITY	761	1,913	5,724	535,229	CITY	2,289	18,227	68,601	4,386,787
TOWN	1,090	4,338	556,901	629,952	TOWN	1,525	9,023	631,357	1,596,376
TOTAL	1,851	6,251	562,625	1,165,181	TOTAL	3,814	27,250	699,958	5,983,163
<b>TRAVERSE</b>					<b>YELLOW MEDICINE</b>				
CITY	587	287	1,306	111,962	CITY	810	1,298	2,747	378,816
TOWN	231	302	64,796	30,914	TOWN	419	1,159	196,046	127,194
TOTAL	818	589	66,102	142,876	TOTAL	1,229	2,457	198,793	506,010
<b>WABASHA</b>					<b>STATE TOTAL</b>				
CITY	195	3,843	7,246	1,015,861	CITY	171,835	943,094	944,629	240,161,404
TOWN	223	2,715	281,655	422,911	TOWN	57,096	275,352	20,912,160	51,367,228
TOTAL	418	6,558	288,901	1,438,772	TOTAL	228,931	1,218,446	21,856,789	291,528,632
<b>WADENA</b>									
CITY	571	1,640	3,137	462,475					
TOWN	478	1,662	181,946	277,401					
TOTAL	1,049	3,302	185,083	739,876					
<b>WASECA</b>									
CITY	146	3,488	594	941,307					
TOWN	176	2,026	226,617	300,614					
TOTAL	322	5,514	227,211	1,241,921					

**TABLE 51**  
**AGRICULTURAL MARKET VALUE CREDIT BY COUNTY**  
**TAXES PAYABLE 2004**

	NUMBER RECEIVING			CREDIT AMOUNT
	TO \$115	\$115 - \$230	AT \$230 MAX	
Aitkin	380	358	374	198,310
Anoka	171	153	316	129,590
Becker	354	466	896	362,284
Beltrami	452	400	445	230,997
Benton	142	440	856	335,903
Big Stone	69	35	460	134,248
Blue Earth	143	138	1,279	367,909
Brown	104	95	1,168	324,157
Carlton	306	415	273	173,290
Carver	70	204	996	325,543
Cass	137	315	441	193,847
Chippewa	62	59	721	209,323
Chisago	545	639	781	379,330
Clay	200	149	825	277,941
Clearwater	519	327	228	137,228
Cook	1	4	15	5,458
Cottonwood	115	68	830	233,457
Crow Wing	169	282	495	206,804
Dakota	138	153	367	250,823
Dodge	140	114	751	233,189
Douglas	208	375	909	344,808
Faribault	95	75	1,070	292,249
Fillmore	137	210	1,459	445,262
Freeborn	112	148	1,239	359,504
Goodhue	198	344	1,578	499,864
Grant	58	41	512	146,535
Hennepin	106	184	478	179,928
Houston	210	223	953	320,645
Hubbard	130	222	347	149,271
Isanti	565	793	717	386,240
Itasca	180	220	225	121,140
Jackson	132	91	995	280,748
Kanabec	246	427	578	262,087
Kandiyohi	120	207	1,152	357,570
Kittson	99	97	426	140,905
Koochiching	267	168	118	79,938
Lac Qui Parle	73	61	847	254,249
Lake	0	8	4	2,558
Lake of the Woods	97	100	86	47,842
Le Sueur	72	170	1,003	306,343
Lincoln	90	69	624	194,342
Lyon	86	70	922	258,483
McLeod	156	214	1,182	372,335
Mahnomen	115	90	270	99,630
Marshall	324	284	807	297,715

**TABLE 51**  
**AGRICULTURAL MARKET VALUE CREDIT BY COUNTY**  
**TAXES PAYABLE 2004**

	NUMBER RECEIVING			CREDIT AMOUNT
	TO \$115	\$115 - \$230	AT \$230 MAX	
Martin	159	64	1,093	294,400
Meeker	124	232	1,025	332,772
Mille Lacs	141	389	549	236,720
Morrison	421	825	1,666	668,511
Mower	280	135	1,190	350,480
Murray	151	74	879	248,918
Nicollet	107	98	829	233,103
Nobles	132	77	1,082	303,471
Norman	110	93	561	177,982
Olmsted	508	361	1,251	432,307
Ottertail	637	949	2,292	883,204
Pennington	207	186	310	132,509
Pine	418	753	860	413,799
Pipestone	121	78	596	183,219
Polk	470	354	1,163	404,445
Pope	124	139	699	228,127
Ramsey	3	4	7	2,725
Red Lake	229	169	191	102,302
Redwood	166	75	1,220	334,896
Renville	115	70	1,379	366,092
Rice	83	277	1,458	461,773
Rock	123	79	634	187,055
Roseau	458	326	619	260,959
St Louis	375	389	203	152,764
Scott	84	251	888	301,717
Sherburne	1,022	789	441	320,522
Sibley	76	147	1,156	330,833
Stearns	327	710	2,731	924,441
Steele	131	97	853	252,459
Stevens	74	25	583	162,015
Swift	89	93	779	229,590
Todd	778	816	1,144	532,275
Traverse	29	28	412	112,040
Wabasha	98	135	965	284,671
Wadena	195	339	438	201,412
Waseca	92	96	823	230,391
Washington	187	266	635	243,909
Watowan	69	50	699	194,378
Wilken	55	35	484	134,135
Winona	57	133	1,068	321,491
Wright	225	713	2,074	750,735
Yellow Medicine	112	71	945	266,658
<b>Statewide Total</b>	<b>17,455</b>	<b>20,695</b>	<b>69,892</b>	<b>24,096,027</b>

**TABLE 52  
CONTAMINATION TAX DATA  
TAXES PAYABLE 2004**

<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				1	\$ 8,400	\$ 4,200
Becker				1	1,832	916
Beltrami	1	\$ 656	\$ 656			
Dakota						
Douglas						
Goodhue				1	338	169
Hennepin	9	28,739	28,739	8	89,012	44,506
Ramsey	1	3,500	3,500			
St. Louis				1	398	199
Washington				16	184,318	92,159
Winona				2	1,597	799
<b>TOTAL</b>	<b>11</b>	<b>\$ 32,895</b>	<b>\$ 32,895</b>	<b>30</b>	<b>\$ 285,895</b>	<b>\$ 142,948</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	\$ 15,274	\$ 1,909
Becker	1	\$ 734	\$ 184			
Beltrami						
Dakota	1	1,000	250	1	6,984	873
Douglas	1	1,380	345			
Goodhue						
Hennepin	2	37,080	9,270	8	77,256	9,657
Ramsey	5	51,425	12,856	4	10,650	1,331
St. Louis				8	7,200	900
Washington				11	21,678	2,710
Winona						
<b>TOTAL</b>	<b>10</b>	<b>\$ 91,619</b>	<b>\$ 22,905</b>	<b>34</b>	<b>\$ 139,042</b>	<b>\$ 17,380</b>

<u>STATEWIDE TOTAL</u>			
<u>County</u>	<u>Number of Parcels</u>	<u>Net Tax Capacity</u>	<u>Total Tax</u>
Anoka	3	\$ 23,674	\$ 6,109
Becker	2	2,566	1,100
Beltrami	1	656	656
Dakota	2	7,984	1,123
Douglas	1	1,380	345
Goodhue	1	338	170
Hennepin	27	232,087	92,172
Ramsey	10	65,575	17,690
St. Louis	9	7,598	1,099
Washington	27	205,996	94,876
Winona	2	1,597	798
<b>TOTAL</b>	<b>85</b>	<b>\$ 549,451</b>	<b>\$ 216,138</b>

**TABLE 53**  
**FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION**  
**VALUATION AND TAX DIFFERENCES BY COUNTY**  
**TAXES PAYABLE 2004**

<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	\$ 71,267	\$ 64,930	\$ (6,337)	\$ 115,351	\$ 70,191	\$ (45,160)
ANOKA	19,853,730	32,620,062	12,766,332	27,220,853	40,633,240	13,412,387
CARVER	3,986,523	6,132,474	2,145,951	5,465,797	8,258,670	2,792,873
COOK	102,555	24,049	(78,506)	165,996	23,595	(142,401)
CROW WING	163,182	86,718	(76,464)	264,118	126,874	(137,244)
DAKOTA	30,769,637	34,121,362	3,351,725	42,187,426	39,518,773	(2,668,653)
HENNEPIN	136,151,316	97,770,765	(38,380,551)	186,672,991	145,350,452	(41,322,539)
ITASCA	547,266	411,136	(136,130)	885,783	619,292	(266,491)
KOOCHICHING	0	207	207	0	0	0
LAKE	239,130	126,426	(112,704)	387,046	141,807	(245,239)
RAMSEY	41,259,951	56,189,381	14,929,430	56,570,280	79,717,925	23,147,645
ST. LOUIS	774,520	1,187,744	413,224	1,253,606	2,043,963	790,357
SCOTT	6,536,474	7,830,937	1,294,463	8,961,965	9,706,214	744,249
<u>WASHINGTON</u>	<u>13,680,449</u>	<u>17,621,506</u>	<u>3,941,057</u>	<u>18,756,854</u>	<u>22,649,382</u>	<u>3,892,528</u>
TOTAL	\$ 254,136,000	\$ 254,187,697	\$ 51,697	\$ 348,908,066	\$ 348,860,378	\$ (47,688)

(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 2004**

<b>METROPOLITAN</b>						
	<u>CITY</u>	<u>TOWNSHIP</u>	<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>TOTAL</u>
ANOKA	\$ 11,769,647	\$ 327,273	\$ 12,478,247	\$ 14,062,435	\$ 1,995,638	\$ 40,633,240
CARVER	1,992,843	108,460	3,258,116	2,555,672	343,579	8,258,670
DAKOTA	13,136,133	180,376	11,005,040	13,396,865	1,800,359	39,518,773
HENNEPIN	47,097,702	21,014	47,297,670	41,837,672	9,096,394	145,350,452
RAMSEY	19,241,658	210,368	29,077,152	22,001,681	9,187,066	79,717,925
SCOTT	2,915,984	165,725	2,999,771	3,171,270	453,464	9,706,214
WASHINGTON	6,844,550	140,889	5,817,150	8,482,696	1,364,097	22,649,382
<b>METRO TOTAL</b>	<b>\$ 102,998,517</b>	<b>\$ 1,154,105</b>	<b>\$ 111,933,146</b>	<b>\$ 105,508,291</b>	<b>\$ 24,240,597</b>	<b>\$ 345,834,656</b>
<b>IRON RANGE</b>						
	<u>CITY</u>	<u>TOWNSHIP</u>	<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>TOTAL</u>
AITKIN	\$ 14,154	\$ 7,586	\$ 45,875	\$ 2,576	\$ 0	\$ 70,191
COOK	7,304	137	13,204	1,536	1,414	23,595
CROW WING	64,610	8,352	30,701	21,270	1,941	126,874
ITASCA	188,786	51,538	269,177	93,783	16,008	619,292
KOOCHICHING	0	0	0	0	0	0
LAKE	51,507	1,116	58,634	29,849	701	141,807
ST LOUIS	868,054	84,494	916,200	152,589	22,626	2,043,963
<b>IRON RANGE TOTAL</b>	<b>\$ 1,194,415</b>	<b>\$ 153,223</b>	<b>\$ 1,333,791</b>	<b>\$ 301,603</b>	<b>\$ 42,690</b>	<b>\$ 3,025,722</b>
<b>STATEWIDE TOTAL</b>	<b>\$ 104,192,932</b>	<b>\$ 1,307,328</b>	<b>\$ 113,266,937</b>	<b>\$ 105,809,894</b>	<b>\$ 24,283,287</b>	<b>\$ 348,860,378</b>

**TABLE 55  
POWER LINE TAX RATES, VALUES AND TAXES  
TAXES PAYABLE 2004**

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	0.0213	102.606	1,577,200	31,544	31,544	336	17,068	32,366	0	0	0	0	0	0
ANOKA	0.1287	102.054	25,700	514	514	33	278	525	9,000	180	180	12	97	184
BECKER	0.0504	111.023	971,800	19,436	19,436	490	10,517	21,578	763,000	15,260	15,260	385	8,257	16,942
BELTRAMI	0.0925	139.128	1,101,900	20,906	20,906	1,020	11,312	29,086	1,437,100	28,742	28,742	1,329	15,552	39,988
BENTON	0.0244	138.406	2,005,000	40,100	40,100	489	21,696	55,501	179,000	3,580	3,580	44	1,937	4,955
BIG STONE	0.1164	131.166	599,000	11,980	11,980	696	6,483	15,714	59,400	1,188	1,188	69	643	1,558
BLUE EARTH	0.1070	97.253	2,153,100	43,062	43,062	2,304	23,300	41,879	534,100	10,682	10,682	571	5,779	10,389
BROWN	0.0948	106.145	78,300	1,175	1,175	74	636	1,247	62,300	935	935	59	506	993
CARLTON	0.0558	146.085	4,946,100	98,008	98,008	2,760	53,031	143,175	1,611,000	32,220	32,220	899	17,434	47,069
CARVER	0.1707	116.653	3,721,300	74,426	74,426	6,350	40,271	86,820	517,400	10,348	10,348	883	5,599	12,071
CASS	0.0302	76.377	3,312,900	65,508	65,508	1,000	35,446	50,033	549,900	9,498	9,498	166	5,139	7,254
CHIPPEWA	0.1545	122.723	582,700	11,654	11,654	900	6,306	14,302	156,400	3,128	3,128	242	1,693	3,839
CHISAGO	0.0629	129.061	4,432,100	88,642	88,642	2,788	47,964	114,402	948,000	18,960	18,960	596	10,260	24,470
CLAY	0.0274	145.900	1,037,100	18,955	18,955	284	10,256	27,655	141,500	2,830	2,830	39	1,531	4,129
CLEARWATER	0.0236	144.987	336,500	6,730	6,730	79	3,642	9,758	6,000	120	120	1	65	134
COOK	0.0469	70.848	2,210,000	43,343	43,343	1,037	23,452	30,708	0	0	0	0	0	0
COTTONWOOD	0.1500	114.700	85,500	1,710	1,710	13	925	1,962	172,000	2,690	2,690	25	1,456	3,087
CROW WING	0.0461	84.180	3,467,900	68,608	68,608	1,599	37,123	57,754	379,100	7,582	7,582	175	4,103	6,383
DAKOTA	0.1667	97.605	1,598,200	31,964	31,964	2,668	17,295	31,100	76,300	1,526	1,526	127	825	1,484
DODGE	0.0407	119.189	809,600	15,442	15,442	332	8,356	18,407	850,100	17,002	17,002	349	9,200	20,266
DOUGLAS	0.0327	91.516	1,180,400	23,608	23,608	385	12,774	21,605	1,006,700	20,134	20,134	328	10,894	18,425
FARIBAULT	0.0736	93.640	13,400	201	201	10	108	188	919,100	17,602	17,602	676	9,524	16,482
FILLMORE	0.1134	109.310	0	0	0	0	0	0	250,300	4,256	4,256	284	2,303	4,652
FREEBORN	0.1288	113.691	96,600	1,819	1,819	124	984	2,067	1,228,800	24,576	24,576	1,583	13,298	27,941
GOODHUE	0.0953	131.385	2,135,600	41,962	41,962	2,036	22,706	55,132	290,700	5,814	5,814	278	3,146	7,640
GRANT	0.0834	115.739	947,400	18,521	18,521	790	10,022	21,436	373,500	7,470	7,470	311	4,042	8,645
HENNEPIN	0.1474	122.788	1,875,700	37,514	37,514	2,765	20,298	46,063	144,100	2,882	2,882	212	1,559	3,539
HOUSTON	0.1180	121.912	293,800	5,876	5,876	346	3,180	7,164	16,700	334	334	20	180	406
HUBBARD	0.0239	88.163	1,902,400	38,048	38,048	454	20,587	33,543	0	0	0	0	0	0
ISANTI	0.0240	123.128	0	0	0	0	0	0	0	0	0	0	0	0
ITASCA	0.0211	123.079	5,807,700	116,154	116,154	1,228	62,850	142,961	54,200	1,084	1,084	11	587	1,334
JACKSON	0.0813	122.590	0	0	0	0	0	0	114,421	2,280	2,280	93	1,233	2,795

**TABLE 55  
POWER LINE TAX RATES, VALUES AND TAXES  
TAXES PAYABLE 2004**

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
KANABEC	0.0656	125.138	0	0	0	0	0	0	0	0	0	0	0	0
KANDIYOHI	0.1169	129.584	1,061,300	21,226	21,226	1,240	11,485	27,505	138,400	2,523	2,523	161	1,365	3,269
KITTSOON	0.4235	84.155	898,600	17,972	17,972	3,806	9,726	15,124	90,500	1,810	1,810	384	980	1,524
KOOCHICHING	0.1337	96.345	17,654,900	353,098	353,098	23,601	191,058	340,192	0	0	0	0	0	0
LAC QUI PARLE	0.1350	105.876	439,800	8,636	8,636	594	4,673	9,143	444,800	8,877	8,877	601	4,803	9,399
LAKE	0.0000	118.994	1,140,800	22,816	22,816	0	12,346	27,150	121,800	2,436	2,436	0	1,318	2,899
LAKE/WOODS	0.0442	148.350	7,428,100	147,062	147,062	3,285	79,574	218,167	0	0	0	0	0	0
LESUEUR	0.0847	95.756	505,200	9,354	9,354	428	5,061	8,957	748,000	13,448	13,448	634	7,277	12,877
LINCOLN	0.1109	117.609	475,000	9,500	9,500	526	5,140	11,172	143,900	2,878	2,878	159	1,557	3,384
LYON	0.0672	118.139	454,900	7,598	7,598	306	4,111	8,976	549,100	9,482	9,482	391	5,131	11,202
MCLEOD	0.1880	127.561	305,800	5,366	5,366	575	2,903	6,845	275,200	5,504	5,504	517	2,978	7,021
MAHNOMEN	0.0325	179.300	228,300	3,816	3,816	74	2,065	6,842	55,400	831	831	18	450	1,490
MARSHALL	0.1090	100.985	279,400	5,588	5,588	305	3,024	5,643	101,500	2,030	2,030	111	1,098	2,050
MARTIN	0.1310	83.660	0	0	0	0	0	0	338,100	6,762	6,762	443	3,659	5,657
MEEKER	0.0746	114.891	112,900	2,258	2,258	84	1,221	2,594	73,400	1,468	1,468	54	794	1,686
MILLE LACS	0.0000	138.040	0	0	0	0	0	0	0	0	0	0	0	0
MORRISON	0.0315	118.726	3,161,200	61,316	61,316	996	33,177	72,798	2,802,400	55,298	55,298	882	29,921	65,653
MOWER	0.1835	96.855	9,100	182	182	17	98	176	472,900	8,588	8,588	868	4,647	8,318
MURRAY	0.2047	92.318	409,100	7,351	7,351	837	3,978	6,786	178,200	3,095	3,095	365	1,674	2,857
NICOLLET	0.0999	94.355	134,300	2,686	2,686	134	1,453	2,535	66,300	1,326	1,326	66	718	1,251
NOBLES	0.1072	118.401	216,200	3,574	3,574	231	1,933	4,231	133,200	2,645	2,645	142	1,431	3,131
NORMAN	0.1125	134.379	276,700	4,684	4,684	311	2,534	6,295	102,600	2,024	2,024	115	1,095	2,720
OLMSTED	0.0979	119.358	119,400	1,791	1,791	117	969	2,138	361,900	6,335	6,335	354	3,428	7,561
OTTER TAIL	0.0618	87.809	3,002,600	59,973	59,973	1,857	32,451	52,662	4,370,200	87,133	87,133	2,702	47,147	76,511
PENNINGTON	0.0669	166.931	0	0	0	0	0	0	26,000	496	496	18	268	828
PINE	0.1147	107.008	1,609,400	31,438	31,438	1,846	17,011	33,641	1,073,000	20,287	20,287	1,231	10,977	21,709
PIPESTONE	0.2698	133.552	170,600	3,412	3,412	461	1,846	4,557	224,700	3,744	3,744	606	2,026	5,000
POLK	0.0862	154.566	1,923,400	38,468	38,468	1,658	20,815	59,459	767,800	15,356	15,356	662	8,309	23,735

**TABLE 55  
POWER LINE TAX RATES, VALUES AND TAXES  
TAXES PAYABLE 2004**

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	0.0420	112.825	1,292,400	25,848	25,848	543	13,986	29,163	98,000	1,960	1,960	41	1,060	2,211
RAMSEY	0.1404	116.025	2,623,500	52,470	52,470	3,683	28,391	60,878	9,300	186	186	13	101	216
RED LAKE	0.2625	144.912	450,300	9,006	9,006	1,182	4,858	13,051	28,500	570	570	75	307	826
REDWOOD	0.0723	117.516	392,500	7,850	7,850	283	4,247	9,225	400,100	7,861	7,861	289	4,253	9,237
RENVILLE	0.1842	105.117	186,500	3,730	3,730	343	2,018	3,920	152,300	3,046	3,046	280	1,648	3,201
RICE	0.0986	90.964	1,587,700	31,754	31,754	1,565	17,182	28,884	512,900	10,258	10,258	506	5,550	9,332
ROCK	0.0924	95.589	1,074,800	20,698	20,698	993	11,199	19,785	90,500	1,794	1,794	83	970	1,714
ROSEAU	0.0854	141.435	3,928,200	78,564	78,564	3,354	42,510	111,117	2,000	40	40	2	22	57
ST. LOUIS	0.0691	128.715	16,205,300	321,767	321,767	11,190	174,105	414,162	3,438,600	68,772	68,772	2,374	37,212	88,520
SCOTT	0.1506	104.729	533,300	9,916	9,916	802	5,365	10,384	40,500	608	608	60	328	636
SHERBURNE	0.1238	104.601	1,640,700	32,814	32,814	2,031	17,755	34,324	134,700	2,694	2,694	167	1,458	2,818
SIBLEY	0.0790	115.828	173,200	2,714	2,714	137	1,469	3,144	123,100	1,847	1,847	97	999	2,139
STEARNS	0.1053	114.726	6,700,000	134,000	134,000	7,056	72,506	153,732	929,500	18,590	18,590	978	10,060	21,326
STEELE	0.1684	109.874	306,600	6,132	6,132	516	3,307	6,737	1,015,700	20,314	20,314	1,710	10,956	22,319
STEVENS	0.1185	109.483	967,000	19,340	19,340	1,145	10,464	21,174	219,700	4,394	4,394	260	2,377	4,810
SWIFT	0.1219	109.891	1,354,200	27,084	27,084	1,650	14,654	29,762	227,800	4,556	4,556	277	2,465	5,006
TODD	0.0736	138.870	1,188,900	23,778	23,778	874	12,866	33,020	3,305,300	65,964	65,964	2,432	35,692	91,604
TRAVERSE	0.2653	91.865	136,800	2,736	2,736	362	1,480	2,513	74,200	1,484	1,484	196	802	1,363
WABASHA	0.0917	106.275	1,429,900	27,848	27,848	1,311	15,068	29,595	620,300	11,909	11,909	569	6,444	12,657
WADENA	0.0231	148.752	663,700	13,274	13,274	153	7,159	19,745	81,200	1,624	1,624	18	875	2,415
WASECA	0.1185	108.015	447,900	8,958	8,958	530	4,846	9,676	1,059,300	21,186	21,186	1,256	11,464	22,884
WASHINGTON	0.1749	96.404	13,681,600	273,632	273,632	23,928	148,060	263,792	532,100	10,642	10,642	931	5,758	10,259
WATONWAN	0.1391	122.390	0	0	0	0	0	0	270,500	5,410	5,410	376	2,927	6,621
WILKIN	0.0113	91.535	442,100	7,554	7,554	49	4,087	6,914	102,700	1,541	1,541	11	833	1,410
WINONA	0.1055	95.412	1,589,100	31,032	31,032	1,676	16,790	29,608	538,700	10,024	10,024	570	5,424	9,564
WRIGHT	0.0816	103.726	2,847,000	56,940	56,940	2,323	30,810	59,062	636,700	12,734	12,734	520	6,890	13,208
YELLOW MED	0.1170	134.033	739,000	14,780	14,780	866	7,998	19,810	310,300	6,188	6,188	364	3,348	8,296
<b>TOTAL</b>	<b>0.1289</b>	<b>112.981</b>	<b>153,904,100</b>	<b>3,050,794</b>	<b>3,050,794</b>	<b>145,224</b>	<b>1,650,698</b>	<b>3,470,896</b>	<b>41,463,921</b>	<b>813,475</b>	<b>813,475</b>	<b>35,706</b>	<b>440,116</b>	<b>933,435</b>

**TABLE 56**  
**SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2004**

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	3,709	22,545	24,414	3,675	54,343
ANOKA	5,590,404	6,204,727	60,071	0	11,855,202
BECKER	541,569	546,107	152,262	246,048	1,485,986
BELTRAMI	1,604,287	1,145,318	50,808	68	2,800,481
BENTON	465,015	1,447,718	2,798	0	1,915,531
BIG STONE	184,788	152,814	1,800	4,679	344,081
BLUE EARTH	1,296,278	2,558,769	234,147	0	4,089,194
BROWN	609,375	977,241	75,318	0	1,661,934
CARLTON	582,227	94,687	52,793	103,908	833,615
CARVER	739,653	3,097,148	360,221	0	4,197,022
CASS	1,540,610	130,470	72,401	0	1,743,481
CHIPPEWA	266,146	261,347	870	0	528,363
CHISAGO	517,249	855,742	162,796	0	1,535,787
CLAY	3,103,539	1,005,513	483,129	2,370	4,594,551
CLEARWATER	433,196	58,337	37,310	0	528,843
COOK	47,658	69,620	0	0	117,278
COTTONWOOD	564,489	207,528	5,174	237,792	1,014,983
CROW WING	524,749	2,831,317	85,519	0	3,441,585
DAKOTA	0	10,393,222	84,631	0	10,477,853
DODGE	109,866	316,420	3,711	0	429,997
DOUGLAS	779,754	670,726	1,290,375	0	2,740,855
FARIBAUT	793,999	213,336	0	0	1,007,335
FILLMORE	0	466,560	0	0	466,560
FREEBORN	1,052,230	756,399	29,162	0	1,837,791
GOODHUE	13,198	1,780,313	743	0	1,794,254
GRANT	161,725	265,613	0	0	427,338
HENNEPIN	0	35,331,848	160,013	0	35,491,861
HOUSTON	0	289,820	208	0	290,028
HUBBARD	2,288,973	424,884	53,289	0	2,767,146
ISANTI	941	968,442	35,157	4,883	1,009,423
ITASCA	891,945	591,930	0	0	1,483,875
JACKSON	412,088	56,618	80,541	19,190	568,437
KANABEC	137,308	4,652	3,479	0	145,439
KANDIYOHI	2,297,939	876,797	204,875	0	3,379,611
KITTSOON	457,444	176,322	0	51,368	685,134
KOOCHICHING	286,609	61,702	239	97,800	446,350
LAC QUI PARLE	154,935	196,415	661	0	352,011
LAKE	0	23,261	71,394	0	94,655
LAKEWOODS	427,644	6,316	0	29	433,989
LE SUEUR	157,969	880,463	125,806	0	1,164,238
LINCOLN	215,721	4,350	224	312,355	532,650
LYON	579,963	428,589	285,122	0	1,293,674
MCLEOD	57,931	1,044,115	48,636	0	1,150,682
MAHNOMEN	183,848	80,210	0	8,958	273,016
MARSHALL	475,953	152,141	96,516	173,778	898,388

**TABLE 56**  
**SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2004**

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
MARTIN	1,170,253	549,219	11,087	8,342	1,738,901
MEEKER	47,604	364,446	157,307	2,402	571,759
MILLE LACS	247,937	275,407	14,305	0	537,649
MORRISON	21,284	619,744	19,527	0	660,555
MOWER	612,683	464,695	105,553	0	1,182,931
MURRAY	724,415	83,667	12,973	786	821,841
NICOLLET	536,310	645,870	58,509	0	1,240,689
NOBLES	120,426	308,380	4,556	152,776	586,138
NORMAN	689,736	43,644	0	0	733,380
OLMSTED	0	1,038,372	129,871	0	1,168,243
OTTER TAIL	1,853,810	760,016	294,984	1,071	2,909,881
PENNINGTON	182,365	280,402	18,477	15,726	496,970
PINE	44,287	207,462	236,836	209,675	698,260
PIPESTONE	125,190	169,988	863	226,317	522,358
POLK	2,461,291	1,523,894	10,438	578,766	4,574,389
POPE	310,349	209,933	3,375	0	523,657
RAMSEY	0	29,504,982	569,096	0	30,074,078
RED LAKE	67,926	49,627	0	0	117,553
REDWOOD	402,178	131,596	16,277	0	550,051
RENVILLE	629,122	290,152	76,388	28,910	1,024,572
RICE	435,298	953,408	140,932	0	1,529,638
ROCK	400,295	174,989	80	0	575,364
ROSEAU	787,744	423,468	101,923	0	1,313,135
ST. LOUIS	1,145,108	1,521,389	587,395	595,048	3,848,940
SCOTT	170,360	3,660,005	269,068	286,114	4,385,547
SHERBURNE	413,910	2,657,501	32,678	0	3,104,089
SIBLEY	442,851	405,654	23,893	56,451	928,849
STEARNS	411,031	9,318,347	81,184	427,333	10,237,895
STEELE	1,628,040	268,641	0	0	1,896,681
STEVENS	204,721	162,737	0	0	367,458
SWIFT	490,104	48,929	0	0	539,033
TODD	301,692	213,009	43,218	136,621	694,540
TRAVERSE	167,568	58,188	0	0	225,756
WABASHA	808	148,910	24,528	0	174,246
WADENA	317,793	264,487	0	48,933	631,213
WASECA	374,095	370,087	11,591	0	755,773
WASHINGTON	236,609	10,858,324	87,685	2,060,155	13,242,773
WATONWAN	245,609	159,549	5,942	65,460	476,560
WILKIN	232,131	190,585	0	0	422,716
WINONA	218,777	710,992	372	0	930,141
WRIGHT	1,455,317	5,034,593	714,467	1,292	7,205,669
YELLOW MEDICINE	263,199	131,058	0	239,732	633,989
<b>STATEWIDE TOTALS</b>	<b>\$ 51,143,150</b>	<b>\$ 153,384,758</b>	<b>\$ 8,301,991</b>	<b>\$ 6,408,811</b>	<b>\$ 219,238,710</b>

**TABLE 57**  
**TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES**  
**OF COUNTIES FOR PROPERTY TAXES LEVIED IN 2003 PAYABLE IN 2004**

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	\$ 14,412,699	\$ 14,116,335	102.10 %	1,408,022,949	60.8%	\$ 2,315,827,219	0.62 %
ANOKA	279,857,316	236,617,283	118.27	20,533,102,158	81.0%	25,349,508,837	1.10
BECKER	24,931,478	21,366,038	116.69	2,087,670,283	74.3%	2,809,785,038	0.89
BELTRAMI	25,177,886	17,005,315	148.06	1,532,607,402	80.1%	1,913,367,543	1.32
BENTON	29,034,864	20,485,733	141.73	1,852,720,490	78.1%	2,372,241,344	1.22
BIG STONE	4,088,315	3,195,098	127.96	374,256,562	81.0%	462,045,138	0.88
BLUE EARTH	44,042,421	39,623,868	111.15	3,560,592,974	85.0%	4,188,932,911	1.05
BROWN	17,168,455	16,014,884	107.20	1,672,750,664	90.9%	1,840,209,751	0.93
CARLTON	26,003,539	17,202,004	151.17	1,508,975,312	77.9%	1,937,067,153	1.34
CARVER	98,326,680	72,527,122	135.57	6,607,006,387	76.0%	8,693,429,457	1.13
CASS	31,182,074	33,516,819	93.03	3,198,550,688	66.8%	4,788,249,533	0.65
CHIPPEWA	10,527,385	8,268,629	127.32	868,970,808	90.3%	962,315,402	1.09
CHISAGO	44,335,716	33,619,178	131.88	3,186,480,371	66.3%	4,806,154,406	0.92
CLAY	28,770,734	23,302,106	123.47	2,227,508,300	90.5%	2,461,335,138	1.17
CLEARWATER	7,866,790	4,960,270	158.60	426,503,376	79.8%	534,465,383	1.47
COOK	7,638,514	8,657,439	88.23	833,675,666	75.7%	1,101,288,859	0.69
COTTONWOOD	10,221,135	8,906,349	114.76	966,493,319	91.8%	1,052,824,966	0.97
CROW WING	63,972,266	63,866,187	100.17	5,787,504,418	69.5%	8,327,344,486	0.77
DAKOTA	409,200,825	343,704,509	119.06	29,663,696,117	83.5%	35,525,384,571	1.15
DODGE	13,964,696	12,306,197	113.48	1,303,928,787	83.2%	1,567,222,100	0.89
DOUGLAS	29,483,483	29,211,171	100.93	2,709,573,318	77.5%	3,496,223,636	0.84
FARIBAULT	9,948,840	11,002,560	90.42	1,229,477,947	88.2%	1,393,965,926	0.71
FILLMORE	13,962,776	13,116,193	106.45	1,438,883,237	77.5%	1,856,623,532	0.75
FREEBORN	23,724,138	19,747,973	120.13	1,946,863,924	87.1%	2,235,205,424	1.06
GOODHUE	58,026,558	41,321,801	140.43	3,653,158,946	82.2%	4,444,232,294	1.31
GRANT	5,288,488	4,679,093	113.02	528,980,710	79.7%	663,714,818	0.80
HENNEPIN	1,792,275,366	1,211,610,550	147.93	97,903,384,761	80.3%	121,922,023,364	1.47
HOUSTON	12,167,633	10,174,308	119.59	1,073,749,480	81.9%	1,311,049,426	0.93
HUBBARD	17,746,738	18,210,447	97.45	1,729,278,940	73.8%	2,343,196,396	0.76
ISANTI	24,912,805	20,890,253	119.26	2,015,332,084	68.2%	2,955,032,381	0.84
ITASCA	41,334,761	34,690,333	119.15	2,952,225,118	76.2%	3,874,311,178	1.07
JACKSON	11,429,736	9,449,386	120.96	1,062,944,917	93.9%	1,131,996,717	1.01
KANABEC	9,412,049	7,954,179	118.33	812,834,771	62.9%	1,292,265,137	0.73
KANDIYOHI	35,372,788	25,807,642	137.06	2,507,084,036	81.5%	3,076,176,731	1.15
KITSON	5,429,925	4,706,084	115.38	425,892,633	90.8%	469,044,750	1.16
KOOCHICHING	7,234,472	6,757,776	107.05	599,619,768	73.7%	813,595,343	0.89
LAC QUI PARLE	5,110,270	5,019,508	101.81	605,506,355	83.4%	726,026,805	0.70
LAKE	9,693,198	8,622,635	112.42	801,971,710	70.1%	1,144,039,529	0.85
LAKE of the WOODS	3,874,822	2,546,378	152.17	248,810,490	76.0%	327,382,224	1.18
LE SUEUR	18,224,115	18,731,377	97.29	1,908,606,929	78.9%	2,419,020,189	0.75
LINCOLN	4,546,530	3,823,483	118.91	419,108,696	72.3%	579,680,077	0.78
LYON	20,635,055	16,323,052	126.42	1,552,652,607	88.2%	1,760,377,105	1.17
MCLEOD	29,640,094	21,530,245	137.67	2,106,993,395	83.7%	2,517,315,884	1.18
MAHONOMEN	4,544,691	2,508,502	181.17	252,388,295	88.1%	286,479,336	1.59
MARSHALL	7,111,312	6,498,659	109.43	654,328,315	91.5%	715,112,913	0.99
MARTIN	15,047,132	16,600,974	90.64	1,675,728,415	93.3%	1,796,064,753	0.84
MEEKER	16,260,000	14,388,665	113.01	1,505,686,348	78.2%	1,925,430,113	0.84
MILLE LACS	17,910,348	13,339,357	134.27	1,300,051,399	73.5%	1,768,777,414	1.01
MORRISON	21,327,262	18,427,999	115.73	1,856,468,828	70.1%	2,648,315,019	0.81
MOWER	21,239,279	20,939,542	101.43	2,126,687,402	86.2%	2,467,154,759	0.86

**TABLE 57**  
**TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES**  
**OF COUNTIES FOR PROPERTY TAXES LEVIED IN 2003 PAYABLE IN 2004**

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	7,509,694	7,846,903	95.70 %	895,894,550	86.3% <sup>5</sup>	1,038,116,512	0.72 %
NICOLLET	21,595,043	21,305,501	101.36	2,067,298,006	90.9%	2,274,255,232	0.95
NOBLES	14,521,833	12,098,198	120.03	1,291,842,283	90.4%	1,429,029,074	1.02
NORMAN	5,259,004	4,066,061	129.34	466,604,878	89.2%	523,099,639	1.01
OLMSTED	127,539,640	96,552,179	132.09	8,500,545,005	81.9%	10,379,175,830	1.23
OTTER TAIL	40,782,434	43,283,758	94.22	4,249,175,553	75.1%	5,658,023,373	0.72
PENNINGTON	8,561,048	5,056,352	169.31	469,340,860	84.6%	554,776,430	1.54
PINE	18,583,629	16,623,502	111.79	1,614,994,237	67.3%	2,399,694,260	0.77
PIPESTONE	7,825,585	5,578,625	140.28	608,655,156	90.2%	674,783,987	1.16
POLK	24,847,286	16,360,674	151.87	1,641,753,740	91.4%	1,796,229,475	1.38
POPE	8,463,895	7,629,721	110.93	808,047,972	72.2%	1,119,180,017	0.76
RAMSEY	554,726,818	399,338,401	138.91	32,366,061,518	76.6%	42,253,344,018	1.31
RED LAKE	2,973,053	1,853,090	160.44	179,980,566	91.6%	196,485,334	1.51
REDWOOD	13,023,039	11,386,066	114.38	1,295,721,114	91.3%	1,419,190,705	0.92
RENVILLE	15,695,148	14,165,432	110.80	1,550,143,764	91.4%	1,695,999,742	0.93
RICE	37,632,656	38,251,762	98.38	3,659,759,790	79.3%	4,615,081,702	0.82
ROCK	6,757,250	7,272,482	92.92	797,383,619	86.8%	918,644,722	0.74
ROSEAU	8,876,986	6,386,242	139.00	639,374,051	88.9%	719,205,907	1.23
ST. LOUIS	138,110,880	107,393,899	128.60	9,408,180,456	73.7%	12,765,509,438	1.08
SCOTT	116,929,070	95,903,075	121.92	8,704,042,349	79.7%	10,921,006,711	1.07
SHERBURNE	73,440,637	62,628,982	117.26	5,233,086,679	76.2%	6,867,567,820	1.07
SIBLEY	12,035,410	10,790,776	111.53	1,209,492,430	81.5%	1,484,039,791	0.81
STEARNS	109,511,746	86,047,639	127.27	7,670,909,485	80.6%	9,517,257,426	1.15
STEELE	29,118,777	23,695,693	122.89	2,221,928,420	90.8%	2,447,057,731	1.19
STEVENS	7,388,182	6,348,094	116.38	659,468,186	85.1%	774,933,239	0.95
SWIFT	8,975,752	7,652,296	117.29	795,826,507	88.0%	904,348,303	0.99
TODD	14,698,573	11,036,378	133.18	1,151,593,057	66.7%	1,726,526,322	0.85
TRAVERSE	4,372,300	4,372,762	99.99	480,281,580	81.3%	590,752,251	0.74
WABASHA	14,226,912	13,504,612	105.35	1,416,839,738	77.9%	1,818,792,988	0.78
WADENA	8,231,078	5,739,561	143.41	558,289,905	76.7%	727,887,751	1.13
WASECA	13,945,721	12,715,518	109.67	1,321,527,942	87.1%	1,517,253,665	0.92
WASHINGTON	239,014,088	204,977,899	116.60	18,267,211,342	78.8%	23,181,740,282	1.03
WATONWAN	8,063,738	6,672,874	120.84	748,161,673	89.1%	839,687,624	0.96
WILKIN	5,082,634	5,858,794	86.75	644,668,221	93.9%	686,547,626	0.74
WINONA	29,302,149	28,381,355	103.24	2,645,823,105	81.8%	3,234,502,573	0.91
WRIGHT	91,236,426	81,516,387	111.92	7,417,225,078	76.7%	9,670,436,868	0.94
YELLOW MEDICINE	9,326,906	7,120,748	130.98	825,516,701	86.6%	953,252,542	0.98
<b>Statewide Total</b>	<b>\$ 5,341,823,472</b>	<b>\$ 4,135,303,779</b>	<b>129.18%</b>	<b>\$ 363,687,940,321</b>	<b>79.5%</b>	<b>\$ 457,469,107,322</b>	<b>1.17 %</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 ratio st

(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 2003**

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	452	3,828,000	20,924	16,984	37,908	26,568	5,675	6,814	6,371	90	48,539	11,800	36,739
ANOKA	4,794	116,019,017	1,129,307	30,715	1,160,022	446,221	439,929	6,451	465,883	74,059	1,434,432	452,246	982,186
BECKER	1,172	9,459,900	53,804	43,447	97,251	68,687	12,389	13,689	23,390	3,059	126,768	21,849	104,919
BELTRAMI	1,253	14,479,600	110,240	33,492	143,732	129,963	19,459	16,041	50,787	1,378	221,026	44,285	176,741
BENTON	857	12,579,900	112,503	12,940	125,443	91,717	29,973	6,853	48,766	1,388	178,699	45,139	133,560
BIG STONE	44	372,400	1,352	2,382	3,734	2,688	1,126	329	1,416	198	5,949	540	5,409
BLUE EARTH	1,460	14,494,000	121,942	22,748	144,690	76,826	48,449	3,034	38,014	377	166,833	48,880	117,953
BROWN	377	5,362,000	46,916	8,342	55,258	28,831	30,672	721	14,176	803	75,203	18,779	56,424
CARLTON	321	3,266,000	29,695	2,918	32,613	26,821	12,292	2,121	11,616	1,347	54,333	11,924	42,409
CARVER	948	13,743,800	118,666	18,806	137,472	73,020	34,236	1,000	59,832	8,224	176,368	47,452	128,916
CASS	836	11,582,300	33,744	82,079	115,823	51,211	17,388	16,631	29,952	218	132,453	13,445	119,008
CHIPPEWA	182	1,228,500	7,127	5,158	12,285	7,296	5,589	802	4,307	167	18,184	2,847	15,337
CHISAGO	957	16,302,300	137,322	25,486	162,808	104,510	49,619	10,846	69,732	2,404	237,499	54,997	182,502
CLAY	843	6,174,100	51,535	10,154	61,689	50,204	21,767	1,560	22,712	621	97,371	20,640	76,731
CLEARWATER	147	1,466,800	13,718	962	14,680	12,850	1,570	2,406	4,798	741	22,416	5,487	16,929
COOK	64	732,400	5,216	2,108	7,324	4,070	313	135	734	500	5,967	3,271	2,696
COTTONWOOD	16	36,800	296	72	368	227	42	52	150	2	473	119	354
CROW WING	1,497	17,422,800	87,016	86,765	173,781	62,156	46,463	10,382	40,888	3,845	178,430	38,941	139,489
DAKOTA	3,713	68,195,000	559,786	121,521	681,307	227,449	277,043	905	272,677	34,492	812,566	224,167	588,399
DODGE	427	6,880,600	61,591	7,215	68,806	35,991	39,077	1,998	17,695	0	94,761	24,637	70,124
DOUGLAS	704	8,307,700	53,296	32,071	85,367	45,909	15,766	8,506	14,269	952	89,546	21,199	68,347
FARIBAUT	63	351,400	1,454	2,044	3,498	1,798	1,826	172	531	9	4,336	588	3,748
FILLMORE	208	2,185,300	18,001	3,861	21,862	10,282	9,771	2,977	6,433	0	29,479	7,201	22,278
FREEBORN	270	3,162,900	27,561	4,068	31,629	19,483	8,369	572	13,587	5	42,016	11,024	30,992
GOODHUE	1,007	14,927,200	122,845	26,121	148,966	89,870	78,401	5,768	40,784	4,755	222,220	49,184	173,036
GRANT	60	421,200	2,778	1,434	4,212	2,734	2,362	312	1,266	228	7,100	1,111	5,989
HENNEPIN	948	12,929,800	94,445	34,716	129,161	65,321	54,953	0	53,361	9,187	182,822	37,846	144,976
HOUSTON	352	4,224,200	38,651	3,591	42,242	23,796	15,141	4,535	18,294	106	61,982	15,462	46,520
HUBBARD	360	4,536,300	20,707	24,703	45,410	19,724	452	9,971	14,571	222	47,720	8,216	39,504
ISANTI	601	9,247,100	80,634	11,453	92,087	55,998	47,216	11,642	33,477	240	149,388	32,380	117,008

**TABLE 58**  
**MANUFACTURED HOME VALUES, TAXES AND CREDITS**  
**TAXES PAYABLE 2003**

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	728	7,948,900	62,668	16,400	79,068	53,365	29,031	9,215	18,386	1,577	112,501	63,176	49,325
JACKSON	146	632,300	3,900	2,410	6,310	4,203	737	874	1,929	66	8,182	1,558	6,624
KANABEC	465	6,078,100	45,235	15,301	60,536	57,867	9,560	4,771	16,211	159	88,934	18,194	70,740
KANDIYOHI	497	3,248,500	22,163	12,096	34,259	27,711	4,481	3,137	12,707	375	49,166	8,725	40,441
KITTSOON	87	812,000	6,435	1,685	8,120	3,525	3,038	859	4,352	517	12,415	2,573	9,842
KOOCHICHING	228	1,523,500	10,661	4,610	15,271	7,085	6,464	182	4,011	128	18,150	4,272	13,878
LAC QUI PARLE	25	235,600	2,062	294	2,356	1,314	86	414	689	94	2,597	824	1,773
LAKE	50	395,000	3,060	890	3,950	2,691	891	435	1,117	70	5,268	2,863	2,405
LAKE/WOODS	544	5,348,800	16,602	36,886	53,488	39,231	360	7,792	27,649	275	82,805	6,633	76,172
LE SUEUR	408	3,250,700	23,239	9,268	32,507	16,456	11,025	1,586	8,144	84	38,720	9,296	29,424
LINCOLN	19	190,300	924	843	1,767	1,348	430	268	452	42	2,540	425	2,115
LYON	244	2,540,800	14,697	10,701	25,398	13,618	12,875	368	5,879	309	33,049	5,877	27,172
MCLEOD	614	10,241,700	87,768	14,553	102,321	63,914	56,782	1,429	27,725	1,366	151,216	35,415	115,801
MAHNOMEN	65	689,300	4,499	2,394	6,893	8,013	840	1,390	1,904	427	12,805	1,801	11,004
MARSHALL	205	2,073,400	17,260	3,479	20,739	10,498	5,341	2,891	5,686	1,492	25,940	6,904	19,036
MARTIN	178	1,337,000	11,390	1,891	13,281	6,008	4,851	286	3,844	95	15,191	4,618	10,573
MEEKER	394	4,501,400	35,345	9,582	44,927	24,329	12,299	5,823	14,102	284	57,362	14,115	43,247
MILLE LAC	508	5,666,900	44,550	13,011	57,561	50,885	19,295	3,511	14,813	153	90,145	17,957	72,188
MORRISON	529	4,534,700	35,064	10,247	45,311	30,812	12,313	5,406	11,839	588	61,622	13,968	47,654
MOWER	319	3,438,000	29,083	5,865	34,948	14,380	9,268	1,252	9,519	689	35,108	11,774	23,334
MURRAY	57	384,600	2,040	1,806	3,846	1,958	683	379	1,214	23	4,560	813	3,747
NICOLLET	739	15,676,100	137,499	23,868	161,367	82,495	54,351	1,571	41,997	1,200	181,699	55,069	126,630
NOBLES	195	1,114,900	6,643	4,507	11,150	6,341	5,227	310	5,134	381	17,393	2,657	14,736
NORMAN	67	605,200	5,131	985	6,116	4,370	2,194	891	3,460	416	11,331	2,053	9,278
OLMSTED	1,949	37,331,600	305,334	67,812	373,146	218,154	102,507	24,091	139,926	0	484,678	122,164	362,514
OTTERTAIL	1,533	12,321,900	71,470	56,029	127,499	56,132	22,662	16,541	28,525	1,604	132,216	28,646	103,570
PENNINGTON	611	7,828,800	70,121	7,830	77,951	72,064	40,333	3,352	29,246	4,391	149,438	28,206	121,232
PINE	730	11,544,500	80,588	38,898	119,486	76,673	17,039	14,150	38,426	1,662	156,391	32,065	124,326
PIPESTONE	81	416,400	2,309	1,905	4,214	3,220	1,877	175	2,081	26	7,379	923	6,456
POLK	532	5,179,000	42,983	8,460	51,443	40,603	21,683	6,158	16,896	3,337	89,048	17,331	71,717

**TABLE 58**  
**MANUFACTURED HOME VALUES, TAXES AND CREDITS**  
**TAXES PAYABLE 2003**

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	137	1,768,400	13,027	4,662	17,689	10,552	2,651	1,691	3,956	1,529	20,934	5,212	15,722
RAMSEY	2,988	71,287,500	663,916	48,070	711,986	388,843	237,280	0	242,291	53,412	921,826	265,814	656,012
RED LAKE	69	738,600	6,050	1,336	7,386	5,317	4,112	777	2,464	438	13,108	2,423	10,685
REDWOOD	143	1,450,000	12,141	2,362	14,503	8,789	7,894	677	5,103	87	22,554	4,857	17,697
RENVILLE	207	1,735,100	12,944	4,407	17,351	9,817	8,400	1,382	3,454	459	23,512	5,178	18,334
RICE	924	11,375,800	97,639	15,962	113,601	41,793	28,275	2,811	37,015	2,656	112,663	39,098	73,565
ROCK	56	351,000	2,921	589	3,510	1,571	608	296	1,386	20	3,881	1,168	2,713
ROSEAU	861	8,462,900	70,037	14,416	84,453	46,264	17,492	10,284	42,385	4,426	121,950	28,088	93,862
ST LOUIS	1,816	28,141,500	232,080	47,928	280,008	235,233	89,239	8,595	74,797	11,437	420,012	119,778	300,234
SCOTT	707	13,361,700	117,924	19,685	137,609	52,976	49,637	7,151	48,371	5,470	163,891	47,129	116,762
SHERBURNE	1,400	21,483,043	74,342	140,419	214,761	99,334	30,224	22,051	76,707	3,133	257,773	29,806	227,967
SIBLEY	111	1,282,300	11,233	1,590	12,823	8,415	4,382	1,342	2,687	298	17,124	4,486	12,638
STEARNS	1,846	19,400,400	147,867	45,943	193,810	103,565	45,731	27,536	64,842	4,068	249,827	59,230	190,597
STEELE	514	12,172,100	98,691	23,093	121,784	61,084	24,638	12,390	58,607	153	157,134	39,475	117,659
STEVENS	35	278,100	2,449	332	2,781	1,484	669	145	1,287	60	3,645	979	2,666
SWIFT	73	481,700	2,436	2,510	4,946	3,092	2,003	291	1,295	32	7,016	997	6,019
TODD	501	3,901,400	21,422	17,425	38,847	30,930	6,853	7,936	14,038	256	61,894	8,633	53,261
TRAVERSE	34	493,100	3,137	1,794	4,931	2,840	1,261	484	1,041	354	6,299	1,256	5,043
WABASHA	701	10,523,500	69,336	35,609	104,945	56,871	32,092	6,391	22,805	552	122,250	27,748	94,502
WADENA	178	1,405,100	9,945	4,106	14,051	13,107	5,083	1,448	2,968	29	22,647	3,978	18,669
WASECA	282	2,810,100	24,471	3,630	28,101	16,444	10,258	1,385	7,455	248	35,809	9,788	26,021
WASHINGTON	1,516	23,102,700	185,841	44,811	230,652	76,868	106,757	163	109,236	16,814	310,060	74,437	235,623
WATONWAN	115	766,800	5,122	3,042	8,164	6,370	3,606	286	2,827	120	13,209	2,095	11,114
WILKIN	126	2,159,800	17,560	3,950	21,510	11,519	5,711	526	2,598	1,022	21,376	7,061	14,315
WINONA	986	15,018,400	132,987	17,032	150,019	77,902	38,344	23,786	41,223	1,990	183,435	53,261	130,174
WRIGHT	2,214	44,731,400	437,893	8,755	446,648	164,428	173,226	9,676	184,555	5,775	538,432	175,495	362,937
YELLOW MED	79	502,500	3,264	1,762	5,026	4,233	1,894	634	1,538	93	8,392	1,305	7,087
TOTALS	56,299	840,194,160	6,840,470	1,578,082	8,418,552	4,401,125	2,734,171	416,866	2,935,263	286,378	10,903,381	2,815,326	8,088,055

**TABLE 59**  
**COMPARISON OF 2002 AND 2003 MANUFACTURED HOME MARKET VALUE,**  
**TOTAL TAX CAPACITY AND NET TAX BY COUNTY**

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE
AITKIN	3,329,300	3,828,000	14.98%	32,921	37,908	15.15%	33,719	36,739	8.96%
ANOKA	112,552,400	116,019,017	3.08%	1,125,928	1,160,022	3.03%	880,374	982,186	11.56%
BECKER	9,229,200	9,459,900	2.50%	99,645	97,251	-2.40%	109,120	104,919	-3.85%
BELTRAMI	14,060,400	14,479,600	2.98%	140,376	143,732	2.39%	175,828	176,741	0.52%
BENTON	12,390,500	12,579,900	1.53%	123,550	125,443	1.53%	132,254	133,560	0.99%
BIG STONE	319,000	372,400	16.74%	3,200	3,734	16.69%	5,237	5,409	3.28%
BLUE EARTH	14,657,800	14,494,000	-1.12%	146,335	144,690	-1.12%	110,610	117,953	6.64%
BROWN	5,227,800	5,362,000	2.57%	53,521	55,258	3.25%	52,676	56,424	7.12%
CARLTON	3,126,200	3,266,000	4.47%	31,329	32,613	4.10%	43,303	42,409	-2.06%
CARVER	11,542,700	13,743,800	19.07%	115,362	137,472	19.17%	97,810	128,916	31.80%
CASS	11,018,500	11,582,300	5.12%	110,158	115,823	5.14%	115,742	119,008	2.82%
CHIPPEWA	1,230,000	1,228,500	-0.12%	12,300	12,285	-0.12%	15,155	15,337	1.20%
CHISAGO	15,088,700	16,302,300	8.04%	150,766	162,808	7.99%	164,941	182,502	10.65%
CLAY	5,782,900	6,174,100	6.76%	57,775	61,689	6.77%	67,552	76,731	13.59%
CLEARWATER	1,606,200	1,466,800	-8.68%	16,076	14,680	-8.68%	20,713	16,929	-18.27%
COOK	726,800	732,400	0.77%	7,268	7,324	0.77%	2,374	2,696	13.56%
COTTONWOOD	39,600	36,800	-7.07%	396	368	-7.07%	343	354	3.21%
CROW WING	16,625,600	17,422,800	4.80%	165,871	173,781	4.77%	131,347	139,489	6.20%
DAKOTA	64,637,900	68,195,000	5.50%	645,686	681,307	5.52%	559,838	588,399	5.10%
DODGE	5,336,000	6,880,600	28.95%	53,360	68,806	28.95%	62,756	70,124	11.74%
DOUGLAS	8,279,300	8,307,700	0.34%	86,700	85,367	-1.54%	72,119	68,347	-5.23%
FARIBAULT	422,700	351,400	-16.87%	4,212	3,498	-16.95%	4,280	3,748	-12.43%
FILLMORE	2,360,500	2,185,300	-7.42%	23,614	21,862	-7.42%	24,700	22,278	-9.81%
FREEBORN	3,464,400	3,162,900	-8.70%	34,644	31,629	-8.70%	25,388	30,992	22.07%
GOODHUE	14,525,500	14,927,200	2.77%	144,838	148,966	2.85%	172,464	173,036	0.33%
GRANT	489,800	421,200	-14.01%	4,898	4,212	-14.01%	6,590	5,989	-9.12%
HENNEPIN	11,734,300	12,929,800	10.19%	117,220	129,161	10.19%	131,934	144,976	9.89%
HOUSTON	4,318,900	4,224,200	-2.19%	43,189	42,242	-2.19%	42,202	46,520	10.23%
HUBBARD	4,420,700	4,536,300	2.61%	44,217	45,410	2.70%	42,488	39,504	-7.02%
ISANTI	9,169,800	9,247,100	0.84%	91,165	92,087	1.01%	120,838	117,008	-3.17%

**TABLE 59**  
**COMPARISON OF 2002 AND 2003 MANUFACTURED HOME MARKET VALUE,**  
**TOTAL TAX CAPACITY AND NET TAX BY COUNTY**

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE
ITASCA	8,211,800	7,948,900	-3.20%	81,686	79,068	-3.20%	52,098	49,325	-5.32%
JACKSON	564,600	632,300	11.99%	5,646	6,310	11.76%	5,840	6,624	13.42%
KANABEC	6,528,200	6,078,100	-6.89%	64,863	60,536	-6.67%	79,030	70,740	-10.49%
KANDIYOHI	3,213,100	3,248,500	1.10%	34,588	34,259	-0.95%	38,979	40,441	3.75%
KITTSON	814,700	812,000	-0.33%	8,147	8,120	-0.33%	8,870	9,842	10.96%
KOOCHICHING	1,610,300	1,523,500	-5.39%	16,142	15,271	-5.40%	14,872	13,878	-6.68%
LAC QUI PARL	236,500	235,600	-0.38%	2,365	2,356	-0.38%	1,973	1,773	-10.14%
LAKE	397,700	395,000	-0.68%	3,977	3,950	-0.68%	2,610	2,405	-7.85%
LAKE OF WOOD	5,308,800	5,348,800	0.75%	53,088	53,488	0.75%	74,055	76,172	2.86%
LE SUEUR	3,139,700	3,250,700	3.54%	31,322	32,507	3.78%	27,980	29,424	5.16%
LINCOLN	204,500	190,300	-6.94%	1,909	1,767	-7.44%	2,238	2,115	-5.50%
LYON	1,969,700	2,540,800	28.99%	19,697	25,398	28.94%	19,730	27,172	37.72%
MCLEOD	10,596,400	10,241,700	-3.35%	105,866	102,321	-3.35%	128,580	115,801	-9.94%
MAHNOMEN	795,300	689,300	-13.33%	7,953	6,893	-13.33%	13,637	11,004	-19.31%
MARSHALL	2,190,000	2,073,400	-5.32%	21,900	20,739	-5.30%	17,722	19,036	7.41%
MARTIN	1,339,000	1,337,000	-0.15%	13,234	13,281	0.36%	10,639	10,573	-0.62%
MEEKER	4,701,200	4,501,400	-4.25%	46,926	44,927	-4.26%	44,304	43,247	-2.39%
MILLE LAC	5,784,900	5,666,900	-2.04%	59,697	57,561	-3.58%	78,095	72,188	-7.56%
MORRISON	4,651,500	4,534,700	-2.51%	46,454	45,311	-2.46%	47,566	47,654	0.19%
MOWER	3,934,900	3,438,000	-12.63%	40,591	34,948	-13.90%	28,122	23,334	-17.03%
MURRAY	407,900	384,600	-5.71%	4,032	3,846	-4.61%	3,970	3,747	-5.62%
NICOLLET	15,592,400	15,676,100	0.54%	160,525	161,367	0.52%	114,122	126,630	10.96%
NOBLES	1,200,700	1,114,900	-7.15%	11,996	11,150	-7.05%	14,214	14,736	3.67%
NORMAN	626,200	605,200	-3.35%	6,262	6,116	-2.33%	8,855	9,278	4.78%
OLMSTED	35,612,200	37,331,600	4.83%	355,958	373,146	4.83%	348,879	362,514	3.91%
OTTERTAIL	12,272,100	12,321,900	0.41%	131,290	127,499	-2.89%	108,131	103,570	-4.22%
PENNINGTON	7,512,900	7,828,800	4.20%	74,989	77,951	3.95%	117,712	121,232	2.99%
PINE	10,994,400	11,544,500	5.00%	114,118	119,486	4.70%	123,030	124,326	1.05%
PIPESTONE	537,500	416,400	-22.53%	5,573	4,214	-24.39%	8,150	6,456	-20.79%
POLK	5,852,700	5,179,000	-11.51%	58,430	51,443	-11.96%	83,801	71,717	-14.42%

**TABLE 59**  
**COMPARISON OF 2002 AND 2003 MANUFACTURED HOME MARKET VALUE,**  
**TOTAL TAX CAPACITY AND NET TAX BY COUNTY**

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE	2002	2003	PERCENT CHANGE
POPE	1,525,900	1,768,400	15.89%	15,270	17,689	15.84%	14,240	15,722	10.41%
RAMSEY	67,372,100	71,287,500	5.81%	672,361	711,986	5.89%	584,081	656,012	12.32%
RED LAKE	800,600	738,600	-7.74%	8,006	7,386	-7.74%	10,059	10,685	6.22%
REDWOOD	1,507,900	1,450,000	-3.84%	15,079	14,503	-3.82%	17,177	17,697	3.03%
RENVILLE	1,810,600	1,735,100	-4.17%	18,106	17,351	-4.17%	18,654	18,334	-1.72%
RICE	10,446,300	11,375,800	8.90%	104,306	113,601	8.91%	70,089	73,565	4.96%
ROCK	404,200	351,000	-13.16%	4,042	3,510	-13.16%	3,845	2,713	-29.44%
ROSEAU	8,489,400	8,462,900	-0.31%	84,894	84,453	-0.52%	91,841	93,862	2.20%
ST LOUIS	26,849,200	28,141,500	4.81%	267,336	280,008	4.74%	286,266	300,234	4.88%
SCOTT	13,175,900	13,361,700	1.41%	131,934	137,609	4.30%	105,626	116,762	10.54%
SHERBURNE	19,708,900	21,483,043	9.00%	197,132	214,761	8.94%	212,808	227,967	7.12%
SIBLEY	1,313,500	1,282,300	-2.38%	13,135	12,823	-2.38%	12,052	12,638	4.86%
STEARNS	19,367,600	19,400,400	0.17%	193,379	193,810	0.22%	187,353	190,597	1.73%
STEELE	11,961,100	12,172,100	1.76%	119,639	121,784	1.79%	98,286	117,659	19.71%
STEVENS	347,700	278,100	-20.02%	3,477	2,781	-20.02%	2,925	2,666	-8.85%
SWIFT	619,700	481,700	-22.27%	6,332	4,946	-21.89%	7,182	6,019	-16.19%
TODD	3,902,900	3,901,400	-0.04%	38,848	38,847	0.00%	54,851	53,261	-2.90%
TRAVERSE	494,700	493,100	-0.32%	4,947	4,931	-0.32%	5,090	5,043	-0.92%
WABASHA	10,351,400	10,523,500	1.66%	103,218	104,945	1.67%	91,724	94,502	3.03%
WADENA	1,510,600	1,405,100	-6.98%	15,106	14,051	-6.98%	21,972	18,669	-15.03%
WASECA	3,078,200	2,810,100	-8.71%	30,755	28,101	-8.63%	30,736	26,021	-15.34%
WASHINGTON	21,789,500	23,102,700	6.03%	217,532	230,652	6.03%	183,862	235,623	28.15%
WATONWAN	739,100	766,800	3.75%	8,761	8,164	-6.81%	13,354	11,114	-16.77%
WILKIN	2,012,600	2,159,800	7.31%	20,038	21,510	7.35%	13,030	14,315	9.86%
WINONA	14,614,800	15,018,400	2.76%	145,977	150,019	2.77%	141,710	130,174	-8.14%
WRIGHT	44,100,100	44,731,400	1.43%	440,183	446,648	1.47%	369,427	362,937	-1.76%
YELLOW MEDICINE	492,400	502,500	2.05%	4,925	5,026	2.05%	7,420	7,087	-4.49%
STATEWIDE TOTALS	813,302,100	840,194,160	3.31%	8,160,462	8,418,552	3.16%	7,708,159	8,088,055	4.93%

**TABLE 60**  
**MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID**  
**(MH HACA) BY COUNTY**  
**TAXES PAYABLE 2003**

<u>COUNTY</u>		<u>COUNTY</u>	
AITKIN	14,013	MARTIN	6,891
ANOKA	311,369	MEEKER	18,402
BECKER	30,490	MILLE LACS	29,115
BELTRAMI	30,522	MORRISON	25,960
BENTON	41,794	MOWER	11,034
BIG STONE	2,588	MURRAY	2,101
BLUE EARTH	42,960	NICOLLET	24,673
BROWN	10,582	NOBLES	4,475
CARLTON	19,142	NORMAN	2,392
CARVER	87,818	OLMSTED	92,024
CASS	30,704	OTTER TAIL	39,173
CHIPPEWA	7,563	PENNINGTON	18,450
CHISAGO	72,014	PINE	54,281
CLAY	39,355	PIPESTONE	3,207
CLEARWATER	5,286	POLK	20,818
COOK	3,777	POPE	6,967
COTTONWOOD	1,246	RAMSEY	161,923
CROW WING	45,081	RED LAKE	2,752
DAKOTA	236,729	REDWOOD	4,043
DODGE	11,890	RENVILLE	6,203
DOUGLAS	27,941	RICE	28,451
FARIBAULT	2,615	ROCK	2,529
FILLMORE	9,024	ROSEAU	25,651
FREEBORN	8,607	ST LOUIS	100,867
GOODHUE	23,403	SCOTT	55,230
GRANT	3,200	SHERBURNE	30,464
HENNEPIN	54,556	SIBLEY	7,113
HOUSTON	17,843	STEARNS	63,427
HUBBARD	14,436	STEELE	16,235
ISANTI	48,460	STEVENS	2,921
ITASCA	37,732	SWIFT	4,546
JACKSON	3,206	TODD	31,585
KANABEC	41,946	TRAVERSE	1,294
KANDIYOHI	36,605	WABASHA	30,902
KITTSOON	2,424	WADENA	16,263
KOOCHICHING	11,714	WASECA	10,187
LAC QUI PARLE	1,381	WASHINGTON	63,605
LAKE	4,014	WATONWAN	6,293
LAKE OF WOODS	23,692	WILKIN	6,800
LE SUEUR	15,894	WINONA	39,379
LINCOLN	1,911	WRIGHT	95,026
LYON	8,558	YELLOW MEDICINE	4,554
MCLEOD	36,343		
MAHNOMEN	3,236	<b>STATEWIDE TOTALS</b>	<b>2,721,917</b>
MARSHALL	4,853		

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