

Assessment Year 2026/Payable Year 2027 Field Breakdown Summary

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PRISM Property Types	PRISM Property Subtypes by Assessment Summary Item #'s (Property Subtypes A01-B99, D01-D04) and Manufactured Home Summary Items (Property Subtype C01)							Land and Building EMVs by Mini Summary Item #'s Real Property Only (Property Subtype A01) From Taxable Property Table		Description
	A01 (Real Property)	B01-99 (Personal Property)	C01 (Manufactured Home Property)	D01 State Assessed Real/Ordered	D02 State Assessed Real/Recommended	D03 State Assessed Personal/Ordered	D04 State Assessed Personal/Recommended	Land	Building	
Agricultural Homestead - House, Garage and One Acre (HGA):										
A11	101	1012	80					40, 45, 75, 160, 377, 379	35, 45, 75, 160, 377, 379	2a Agricultural Homestead - Agricultural HGA up thru \$500,000
A11	106	1012	90					40, 45, 75, 160, 377, 379	35, 45, 75, 160, 377, 379	2a Agricultural Homestead - Agricultural HGA over \$500,000
A21	100	1012	70					40, 45, 75, 160, 377, 379	35, 45, 75, 160, 377, 379	1b Homestead for Persons who are Blind or have a Disability - Agricultural HGA up thru \$50,000
Agricultural Homestead - Excluding HGA:										
A12	111	890						160, 377, 379	50, 75, 160, 377, 379	2a Agricultural Homestead - Agricultural Land and Buildings up thru \$3,840,000
A12	118	890						160, 377, 379	50, 75, 160, 377, 379	2a Agricultural Homestead - Agricultural Land and Buildings over \$3,840,000
A22	110	890						160, 377, 379	50, 75, 160, 377, 379	1b Homestead for Persons who are Blind or have a Disability - Agricultural Land and Buildings up thru \$50,000
B10	131	890						160, 378, 379	88, 110, 160, 378, 379	2b Agricultural Homestead - Rural Vacant Land and Buildings up thru \$3,840,000
B10	138	890						160, 378, 379	88, 110, 160, 378, 379	2b Agricultural Homestead - Rural Vacant Land and Buildings over \$3,840,000
B20	130	890						160, 378, 379	88, 110, 160, 378, 379	1b Homestead for Persons who are Blind or have a Disability - Rural Vacant Land and Buildings up thru \$50,000
Agricultural/Rural Non-Homestead:										
A30	190	890						160	50, 75, 160	2a Agricultural Non-Hmstd property owned by Farming Entities whose members or shareholders are utilizing Unused 1st Tier Agricultural Hmstd up thru \$3,840,000
A43	200	890						160	50, 75, 160	2a Agricultural Non-Homestead Land and Buildings
B30	210	890						160	88, 110, 160	2b Rural Vacant Non-Hmstd property owned by Farming Entities whose members or shareholders are utilizing Unused 1st Tier Agricultural Hmstd up thru \$3,840,000
B50	220	890						160	88, 110, 160	2b Rural Vacant Non-Homestead Land and Minor Ancillary Structures
A42	230	1012	101					160	50, 75, 160	1d Housing for Seasonal Farm Workers up thru \$500,000
A42	235	1012	102					160	50, 75, 160	1d Housing for Seasonal Farm Workers over \$500,000
B40	240	1012						130, 160, 458	130, 160, 459	2c Managed Forest
M10	250	1012						140, 160, 458	140, 160, 459	2d Private Airport
C00	260	1012						150, 160, 458	150, 160, 459	2e Unmined Commercial Aggregate Deposit
Non-Agricultural Homestead:										
D10	331	1012	150					170, 190, 280, 400	170, 190, 280, 410	1a Non-Agricultural Homestead - Residential up thru \$500,000
D10	360	1012	160					170, 190, 280, 400	170, 190, 280, 410	1a Non-Agricultural Homestead - Residential over \$500,000
D20	330	1012	140					170, 190, 280, 400	170, 190, 280, 410	1b Homestead for Persons who are Blind or have a Disability - Residential up thru \$50,000
D44	421	1012						170, 190, 280, 400	170, 190, 280, 410	4d(2) Homestead - Community Land Trust (per unit)
Non-Agricultural/Non-Rural Non-Homestead:										
D40	364	1012	180					180, 190, 280, 400	180, 190, 280, 410	4bb Non-homestead - Qualifying Single Residential Unit up thru \$500,000
D40	367	1012	181					180, 190, 280, 400	180, 190, 280, 410	4bb Non-homestead - Qualifying Single Residential Unit over \$500,000
D41	364	1012	180					180, 190, 280, 400	180, 190, 280, 410	4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000
D41	367	1012	181					180, 190, 280, 400	180, 190, 280, 410	4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit over \$500,000
D42	364	1012	180					180, 190, 280, 400	180, 190, 280, 410	4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000
D42	367	1012	181					180, 190, 280, 400	180, 190, 280, 410	4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000
D32	370	1012	185					180, 190, 280, 400	180, 190, 280, 410	4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units)
D36	370	1012	185					180, 190, 280, 400	180, 190, 280, 410	4b(2) Non-Homestead - Unclassified Manufactured Home
D38	370	1012	185					180, 190, 280, 400	180, 190, 280, 410	4b(3) Non-Homestead - Agricultural HGA (2-3 units)
D37	370	1012	185					180, 190, 280, 400	180, 190, 280, 410	4b(4) Non-Homestead - Unimproved Residential Land
D33	380	1012						230, 280, 415	230, 280, 418	4a Non-homestead - Apartment 4 or More Units
D34	428	1012						230, 280, 415	230, 280, 418	4c(4) Non-homestead - Post-Secondary Student Housing
D43	416	1012						230, 280, 415	230, 280, 418	4d(1) Non-homestead - Qualifying Low Income Rental Housing (per unit)
E10	431	1012						235, 280, 458	235, 280, 459	4c(5)ii Manufactured Home Park Cooperative - Over 50% Shareholder Occupied
E20	432	1012						235, 280, 458	235, 280, 459	4c(5)ii Manufactured Home Park Cooperative - 50% or Less Shareholder Occupied
E30	430	1012						235, 280, 458	235, 280, 459	4c(5)i Manufactured Home Park
E40	433	1012						235, 280, 458	235, 280, 459	4c(5)iii Manufactured Home Park - Class One

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	A01 (Real Property)	B01-99 (Personal Property)	C01 (Manufactured Home Property)	D01 State Assessed Real/Ordered	D02 State Assessed Real/Recommended	D03 State Assessed Personal/Ordered	D04 State Assessed Personal/Recommended	Land	Building	
Non-Commercial Seasonal Recreational:										
H20	434	891	186					220, 280, 380	220, 280, 390	4c(12) Non-Commercial Seasonal Residential Recreational up thru \$76,000
H20	436	892	187					220, 280, 380	220, 280, 390	4c(12) Non-Commercial Seasonal Residential Recreational \$76,001 to \$500,000
H20	438	893	188					220, 280, 380	220, 280, 390	4c(12) Non-Commercial Seasonal Residential Recreational over \$500,000
Commercial Seasonal Residential Recreational:										
H12	440	1012	205					260, 280, 452	260, 280, 453	1c Commercial Seasonal Residential Recreational Class up thru \$600,000
H12	441	1012	207					260, 280, 452	260, 280, 453	1c Commercial Seasonal Residential Recreational \$600,001-\$2,300,000
H12	442	1012						260, 280, 452	260, 280, 453	1c Commercial Seasonal Residential Recreational over \$2,300,000
H13	460	1012	210					260, 280, 452	260, 280, 453	4c(1) Commercial Seasonal Res Recreational Class up thru \$500,000
H13	462	1012	215					260, 280, 452	260, 280, 453	4c(1) Commercial Seasonal Res Recreational Class over \$500,000
I10	470	1012						240, 280, 420	240, 280, 430	4c(2) Qualifying Golf Courses
I20	480	1012						260, 280, 452	260, 280, 453	4c(6) Metropolitan Non-profit Indoor Space
I30	485	1012						240, 280, 420	240, 280, 430	4c(3)i Non-Profit, Community Service (Non-Revenue)
I35	483	1012						240, 280, 420	240, 280, 430	4c(3)i Congressionally Chartered Veterans Organization (Non-Revenue)
I40	486	1012						240, 280, 420	240, 280, 430	4c(3)ii Non-Profit, Community Service (Donations)
I45	484	1012						240, 280, 420	240, 280, 430	4c(3)ii Congressionally Chartered Veterans Organization (Donations)
I50	487	1012						240, 280, 420	240, 280, 430	4c(10) Seasonal Restaurant on a Lake
I60	488	1012						260, 280, 452	260, 280, 453	4c(11) Qualifying Marinas up thru \$500,000
I60	489	1012						260, 280, 452	260, 280, 453	4c(11) Qualifying Marinas over \$500,000
I70	464	1012						265, 280, 455	265, 280, 456	4c(9) Bed and Breakfast up thru 5 Units
Commercial:										
J10	500	895	190					240, 280, 420	240, 280, 430	3a Commercial up thru \$150,000
J10	520	895	200					240, 280, 420	240, 280, 430	3a Commercial over \$150,000
J10		870								3a Commercial (Machinery, Implements & Tools)
Industrial:										
J20	630	895	190					250, 280, 440	250, 280, 450	3a Fully Taxable Industrial up thru \$150,000
J20	650	895	200					250, 280, 440	250, 280, 450	3a Fully Taxable Industrial over \$150,000
J20		870								3a Industrial (Machinery, Implements & Tools)
Public Utility:										
K10	750	895	190		750 (on Owned Land)		895 (on Leased Land)			3a Utility/Pipeline - Land and Buildings up thru \$150,000
K10	755	895	200		755 (on Owned Land)		895 (on Leased Land)			3a Utility/Pipeline - Land and Buildings over \$150,000
K20	765	765					765			3a Utility/Pipeline - Electric Generating Machinery
K30	770	870					770			3a Utility/Pipeline - Other Machinery, Implements & Tools
K41	980				980					3a Utility/Pipeline - Electrical Transmission Line - Less than 69kV up thru \$150,000
K41	980				980					3a Utility/Pipeline - Electrical Transmission Line - Less than 69kV over \$150,000
K42	980				980 (in Unorg.)	980 (in City/Town)				3a Utility/Pipeline - Electrical Transmission Line - 69kV and greater up thru \$150,000
K42	980				980 (in Unorg.)	980 (in City/Town)				3a Utility/Pipeline - Electrical Transmission Line - 69kV and greater over \$150,000
K43		980			980 (in Unorg.)	980 (in City/Town)				3a Utility/Pipeline - High Voltage Transmission Line - Less than 100kV to 200kV (excluding 200kV) up thru \$150,000
K43		980			980 (in Unorg.)	980 (in City/Town)				3a Utility/Pipeline - High Voltage Transmission Line - Less than 100kV to 200kV (excluding 200kV) over \$150,000
K44		980			980 (in Unorg.)	980 (in City/Town)				3a Utility/Pipeline - High Voltage Transmission Line - 200kV and greater up thru \$150,000
K44		980			980 (in Unorg.)	980 (in City/Town)				3a Utility/Pipeline - High Voltage Transmission Line - 200kV and greater over \$150,000
K50		985			985 (in Town/Unorg.)	985 (in City)				3a Utility/Pipeline - Electrical Distribution Line up thru \$150,000
K50		985			985 (in Town/Unorg.)	985 (in City)				3a Utility/Pipeline - Electrical Distribution Line over \$150,000
K60		990				990				3a Utility/Pipeline - Gas Utilities up thru \$150,000
K60		990				990				3a Utility/Pipeline - Gas Utilities over \$150,000
K70		1000				1000				3a Utility/Pipeline - Water Utilities up thru \$150,000
K70		1000				1000				3a Utility/Pipeline - Water Utilities over \$150,000
K75		990			990					3a Utility/Pipeline - Transportation Pipeline up thru \$150,000
K75		990			990					3a Utility/Pipeline - Transportation Pipeline over \$150,000

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K80		1012								3a Utility/Pipeline - Other Utilities up thru \$150,000
K80		1012								3a Utility/Pipeline - Other Utilities over \$150,000
										Railroad:
L00	780	895	190	780						3a Railroad Property up thru \$150,000
L00	790	895	200	790						3a Railroad Property over \$150,000
L00		870								3a Railroad (Machinery, Implements & Tools)
										Miscellaneous:
M20	795							240, 280, 420	240, 280, 430	4c(7) Non-Commercial Aircraft Hangars
M20		1012						458	459	4c(8) Non-Commercial Aircraft Hangars
N10	800	1012						270, 280, 458	270, 280, 459	5(1) Mineral
N20	810	1012								5(2) All other Class 5 Property

The following item numbers from the Mini Abstract are calculated using EMVs from the Equalization table: 55-73, 95-105

Personal property, manufactured homes not qualifying as real estate, minerals, railroad operating property, attached machinery and other personal property which is part of an electric generating machine that exceeds 5 megawatts and meets other requirements of M.S. 272.02, subd. 99, and public utility values, whether state or locally assessed, are NOT reported on the mini summary.

JOBZ was fully sunsetted in AY2020/PY2021 so all related Item Numbers were removed from the summaries.

The D00, D01, D02, D03 and D04 property subtypes were added in AY2021/PY2022 for property assessed by the State Assessed Property Unit. Please refer to the instructions in the property subtypes section for further details.

For reporting purposes, the K10: 3a Utility/Pipeline Land and Buildings; K20: Electric Generating Machinery; K30: Other Machinery, Implements and Tools; and L00: Railroad property types that have a State Assessed Property Subtype are grouped together with real property, while the remaining State Assessed Property Subtypes are grouped under Personal Property.

Agricultural/Rural Property is comprised of A11, A12, A21, A22, A30, A42, A43, B10, B20, B30, B40, B50, C00 and M10 property types.

County Taxed power lines are currently reported only on the Tax Lists Summary and are grouped as follows: Distribution Lines = K50, Transmission Lines = K41, K42, K43, K44. They may be reported on the Field Breakdown Summary in the future.