TABLE 3A: 2004-2005 TAXES ON AVERAGE VALUE HOMES IN 56 NON-METRO COMMUNITIES*

Ranked by Effective Tax Rate (ETR)**

County	Community (School District)	Pop. (2004)	2005 # of Homes	2005 Res. Home. Market Value	2005 Average MV	2004-05 Percent Change	2004-05 Dollar Change	2004 Prop. tax	2005 Prop. Tax	2004-05 Percent Change	2004 Effective Tax Rate	2004 ETR Rank	2005 Effective Tax Rate	2005 ETR Rank	2005 Rank for 04-05 Comp.
Becker	Detroit Lakes (22)	7,929	2,173	265,811,058	$122,324	13.6%	$14,627	$1,118	$1,170	4.7%	1.04%	35	0.96%	44	38
Beltrami	Northern Twp (31)	4,097	1,247	176,801,327	$141,781	12.0%	$15,172	$1,498	$1,579	5.4%	1.18%	18	1.11%	29	25
Carlton	Thomson Twp (99)	4,727	1,571	230,329,240	$146,613	15.0%	$19,117	$1,649	$1,847	12.0%	1.29%	12	1.26%	15	14
Chippewa	Montevideo (129)	5,446	1,584	111,708,022	$70,523	6.5%	$4,289	$912	$902	-1.1%	1.38%	8	1.28%	12	11
Chisago	Lindstrom (2144)	3,787	1,323	241,494,460	$182,535	13.4%	$21,564	--------	$2,142	--------	------	----	1.17%	24	----
Chisago	Wyoming (831)	3,752	1,150	215,161,400	$187,097	14.6%	$23,789	--------	$2,249	--------	------	----	1.20%	20	----
Chisago	Wyoming Twp (831)	4,682	1,601	372,820,800	$232,867	15.3%	$30,963	$2,207	$2,407	9.1%	1.09%	30	1.03%	35	30
Cottonwood	Windom (177)	4,471	1,483	104,645,944	$70,564	3.4%	$2,313	$912	$850	-6.8%	1.34%	11	1.20%	19	17
Crow Wing	1st Assess Unorg (181)	5,410	1,739	292,501,480	$168,201	12.4%	$18,513	$841	$1,092	29.8%	0.56%	49	0.65%	54	48
Crow Wing	Baxter (181)	6,887	2,041	336,081,840	$164,665	10.6%	$15,750	$1,276	$1,560	22.3%	0.86%	43	0.95%	45	39
Dodge	Kasson (204)	5,230	1,503	199,029,500	$132,421	9.1%	$11,099	$1,376	$1,545	12.3%	1.13%	26	1.17%	25	21
Douglas	Alexandria Twp (206)	4,361	1,478	278,163,560	$188,203	11.2%	$18,960	$1,209	$1,396	15.5%	0.71%	47	0.74%	52	46
Douglas	La Grand Twp (206)	4,272	1,414	276,371,900	$195,454	11.9%	$20,860	$1,353	$1,584	17.1%	0.78%	45	0.81%	50	44
Goodhue	Cannon Falls (252)	3,960	1,148	176,068,760	$153,370	13.5%	$18,217	--------	$2,215	--------	------	----	1.44%	4	----
Houston	La Crescent (300)	5,114	1,538	218,409,940	$142,009	10.5%	$13,439	$1,452	$1,689	16.4%	1.13%	27	1.19%	21	18
Isanti	Cambridge (911)	6,642	1,763	256,403,880	$145,436	11.1%	$14,556	$1,893	$2,078	9.8%	1.45%	5	1.43%	5	4
Isanti	Isanti (911)	4,489	1,016	139,928,500	$137,725	12.7%	$15,563	$1,656	$1,956	18.1%	1.36%	10	1.42%	7	6
Itasca	Grand Rapids (318)***	8,478	2,315	252,073,260	$108,887	12.5%	$12,121	$1,065	$1,108	4.1%	1.10%	28	1.02%	37	32
Koochiching	International Falls (361)	6,447	2,072	123,523,322	$59,616	0.8%	$486	$512	$539	5.1%	0.87%	42	0.90%	48	42
Le Sueur	Le Sueur (2397)	4,227	1,170	144,611,200	$123,599	6.5%	$7,587	$1,245	$1,332	7.0%	1.07%	33	1.08%	31	27
McLeod	Glencoe (2859)	5,668	1,579	196,460,700	$124,421	13.2%	$14,539	$1,402	$1,559	11.2%	1.28%	13	1.25%	17	16
Meeker	Litchfield (465)	6,801	1,887	191,039,700	$101,240	4.2%	$4,114	$1,054	$1,132	7.4%	1.09%	31	1.12%	28	24
Mille Lacs/Sherburne	Princeton (477)	4,434	1,164	145,497,600	$124,998	11.7%	$13,110	$1,628	$1,739	6.8%	1.45%	4	1.39%	8	7
Morrison	Little Falls (482)	8,304	2,226	226,765,400	$101,871	14.6%	$12,953	$1,026	$1,335	30.1%	1.15%	24	1.31%	10	9
Olmsted	Byron (531)	4,500	1,257	184,876,600	$147,078	8.7%	$11,758	$1,581	$1,924	21.7%	1.17%	22	1.31%	11	10
Olmsted	Marion Twp (535)	6,175	1,970	311,149,400	$157,944	10.1%	$14,538	$1,354	$1,426	5.3%	0.94%	39	0.90%	49	43
Olmsted	Stewartville (534)	5,703	1,476	208,007,980	$140,927	7.2%	$9,481	$1,551	$1,769	14.1%	1.18%	20	1.26%	16	15
Pennington	Thief River Falls (564)	8,441	2,220	154,806,033	$69,732	6.8%	$4,441	$1,032	$1,183	14.6%	1.58%	3	1.70%	2	2
Pipestone	Pipestone (2689)	4,369	1,306	73,277,622	$56,108	2.8%	$1,505	$890	$646	-27.5%	1.63%	2	1.15%	26	22
Polk	Crookston (593)	8,066	1,937	115,445,456	$59,600	1.8%	$1,082	$988	$1,111	12.4%	1.69%	1	1.86%	1	1
Polk	East Grand Forks (595)	7,769	2,033	201,901,700	$99,312	1.3%	$1,271	$1,390	$1,472	5.9%	1.42%	6	1.48%	3	3
Redwood	Redwood Falls (2897)	5,348	1,608	145,087,500	$90,229	3.1%	$2,705	$1,200	$1,237	3.1%	1.37%	9	1.37%	9	8
Rock	Luverne (2184)	4,588	1,527	118,099,589	$77,341	4.2%	$3,142	$634	$618	-2.5%	0.85%	44	0.80%	51	45
Scott/Le Sueur	New Prague (721)	6,046	1,685	288,496,400	$171,214	9.5%	$14,828	$1,943	$2,177	12.1%	1.24%	15	1.27%	14	13
Sherburne	Baldwin Twp (477)	6,094	1,712	317,187,380	$185,273	14.0%	$22,723	$1,249	$1,332	6.6%	0.77%	46	0.72%	53	47
Sherburne	Becker (726)	3,749	945	158,894,120	$168,142	12.3%	$18,464	--------	$1,703	--------	------	----	1.01%	38	----
Sherburne	Becker Twp (726)	4,251	1,036	223,869,880	$216,091	13.2%	$25,197	$1,741	$1,994	14.6%	0.91%	41	0.92%	47	41
Sherburne	Big Lake (727)	8,303	2,407	385,355,320	$160,098	14.0%	$19,658	$1,657	$1,882	13.6%	1.18%	19	1.18%	23	20
Sherburne	Big Lake Twp (727)	7,544	2,037	425,592,340	$208,931	10.6%	$19,965	$1,875	$2,071	10.5%	0.99%	36	0.99%	41	35
Sherburne	Livonia Twp (728)	4,992	1,373	295,451,880	$215,187	11.6%	$22,399	$1,887	$2,132	13.0%	0.98%	37	0.99%	42	36
Sherburne	Zimmerman (728)	4,098	1,133	160,757,900	$141,887	9.3%	$12,100	--------	$1,760	--------	------	----	1.24%	18	----

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St. Louis	Chisholm (695)***	4,804	1,720	97,237,056	$56,533	4.0%	$2,193	$621	$667	7.5%	1.14%	25	1.18%	22	19
St. Louis	Eveleth (2154)***	3,713	1,196	61,149,633	$51,128	6.0%	$2,910	--------	$237	--------	------	----	0.46%	56	----
St. Louis	Hermantown (700)	8,599	2,102	355,255,660	$169,008	12.8%	$19,170	$1,767	$1,782	0.8%	1.18%	21	1.05%	33	29
St. Louis	Rice Lake Twp (709)	4,222	1,447	193,036,200	$133,404	15.7%	$18,084	$1,401	$1,468	4.8%	1.22%	16	1.10%	30	26
St. Louis	Virginia (706)***	8,953	2,615	167,569,211	$64,080	2.5%	$1,588	$381	$389	2.2%	0.61%	48	0.61%	55	49
Stearns	Sauk Centre (743)	4,051	1,210	133,008,100	$109,924	14.3%	$13,727	$1,350	$1,565	15.9%	1.40%	7	1.42%	6	5
Stearns	St. Joseph (742)	5,438	1,026	134,770,400	$131,355	11.4%	$13,398	$1,236	$1,314	6.3%	1.05%	34	1.00%	39	33
Stearns	Waite Park (742)	6,757	1,352	173,520,000	$128,343	14.3%	$16,012	$1,312	$1,366	4.1%	1.17%	23	1.06%	32	28
Stevens	Morris (769)	5,128	1,125	99,758,100	$88,674	6.0%	$5,050	$1,056	$1,130	7.0%	1.26%	14	1.27%	13	12
Wabasha/Goodhue	Lake City (813)	5,284	1,591	210,560,380	$132,345	9.1%	$11,040	$1,118	$1,223	9.4%	0.92%	40	0.92%	46	40
Wadena/Otter Tail	Wadena (2155)	4,248	1,220	89,734,833	$73,553	10.1%	$6,773	$800	$824	3.0%	1.20%	17	1.12%	27	23
Watonwan	St. James (840)	4,630	1,325	93,399,800	$70,490	14.5%	$8,919	$674	$684	1.6%	1.09%	29	0.97%	43	37
Wright	Albertville (885)	5,368	1,649	316,511,000	$191,941	9.9%	$17,354	$1,675	$1,905	13.7%	0.96%	38	0.99%	40	34
Wright	Delano (879)	4,268	1,214	220,518,000	$181,646	6.3%	$10,757	$1,847	$1,871	1.3%	1.08%	32	1.03%	36	31
Wright/Hennepin	Rockford (883)	3,785	802	145,563,300	$181,500	9.3%	$15,459	--------	$1,896	--------	------	----	1.04%	34	----

* = Cities with populations from 3,700 to 8,999 outside of the Twin Cities Metropolitan Area.
** = $132,135 is the average market value of residential homesteads in the 56 cities.
*** = The taconite credit is unique to the following cities in this group: Virginia, Eveleth, Grand Rapids and Chisholm. Since the taconite credit reaches its maximum value close to the average value homes in these cities, it's effect becomes more pronounced in the effective tax rate measure (average for each community) than it does in the uniform value measure (group average), which uses an average value that is sometimes twice the average value in the taconite cities.