

**December 2004**

**Major State Aids and Taxes**  
**A Comparative Analysis**

**2003 Update**

This report presents a comparative analysis of the major state aids and taxes in Minnesota. This data has been distributed in various formats by House Research for many years, although many of the reports in earlier years contained significantly less information.

This report was prepared by **Karen Baker** and **Nina Manzi**, legislative analysts in the House Research Department.

Questions may be addressed to **Karen** at 651-296-8959 or **Nina** at 651-296-5204.

**Kristie Strum** prepared graphics and provided secretarial support.

**Jessica Lemke** and **Janelle Taylor** provided research assistance.

Copies of this publication may be obtained by calling 651-296-6753. This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Many House Research Department publications are also available on the Internet at: [www.house.mn/hrd/hrd.htm](http://www.house.mn/hrd/hrd.htm).

# Contents

---

|  |           |
|--|-----------|
| <b>Introduction</b>                                      | <b>1</b>  |
| <b>1. Current and Historical Data</b>                    | <b>3</b>  |
| 2003 Population Estimates                                | 5         |
| Minnesota Counties and Economic Development Regions: Map | 6         |
| <b>Major State Aids</b>                                  | <b>9</b>  |
| Education Aid  | 10        |
| Human Services Aid                                       | 16        |
| Highway Aid  | 22        |
| Local Government Aid (LGA)                               | 28        |
| Disparity Reduction Aid (DRA)                            | 34        |
| Homestead and Agricultural Credit Aid (HACA)             | 35        |
| County Criminal Justice Aid                              | 39        |
| Community Corrections Funding                            | 44        |
| Property Tax Refund                                      | 51        |
| Additional Property Tax Refund (Targeting)               | 56        |
| <b>Property Tax Data</b>                                 | <b>59</b> |
| <b>Major State Taxes</b>                                 | <b>67</b> |
| Individual Income Tax                                    | 69        |
| Sales/Use Tax  | 75        |
| Motor Vehicle Sales Tax                                  | 82        |
| Motor Vehicle License Tax                                | 88        |
| Motor Fuels Tax (Gas Tax)                                | 95        |
| Corporate Franchise (Income) Tax                         | 100       |
| State Property Tax                                       | 107       |

|           |   |            |
|-----------|---|------------|
| <b>2.</b> | <b>Summary Data .....</b>   | <b>113</b> |
|           | General Explanation of Tables and Example .....   | 114        |
|           | Statewide Summary: Tables 2-1 and 2-2 .....   | 117        |
|           | Metro/Nonmetro Data: Tables 2-3 and 2-4.....  | 121        |
| <b>3.</b> | <b>Regional Data .....</b>  | <b>125</b> |
|           | Total Aids and Credits (Per Capita): Map .....  | 126        |
|           | Total Taxes (Per Capita): Map.....  | 127        |
|           | Personal Income By County (Per Capita): Map .....   | 128        |
|           | Personal Income By Economic Development Regions (Per Capita): Map .....   | 129        |
|           | Table 3        Compares data from each of the 13 economic development<br>regions with statewide data (13 separate tables).....  | 130        |
| <b>4.</b> | <b>County Data .....</b>  | <b>143</b> |
|           | Table 4        Compares data from each county with statewide data<br>and the economic development region in which the county<br>is located (87 separate tables) ..... | 144        |
|           | <b>Appendices .....</b>   | <b>231</b> |
|           | A.        Education Aids by Home County by School District,<br>2002/2003 School Year .....  | 233        |
|           | B.        Selected Taxes That Are Not Entirely<br>Allocated To Minnesota Counties .....   | 238        |
|           | C.        2002 Personal Income by County .....  | 239        |
|           | D.        2002 Personal Income, Taxes, and Aids/Credits by Economic Development<br>Region.....  | 241        |

# Introduction

---

This report presents a comparative analysis of the major state aids and taxes in Minnesota. It is a reference document and is **NOT INTENDED** to be a complete list of all the aids and credits paid by the state and all the taxes collected by the state. The report contains data on:

- **Major State Aids** including education aid, human services aid, highway aid, local government aid (LGA), disparity reduction aid (DRA), homestead and agricultural credit aid (HACA), county criminal justice aid, community corrections funding, property tax refund, and targeting.
- **Property Tax Data** including property tax levies by type of taxing district, miscellaneous property tax credits, property valuation data, and average tax rates.
- **Major State Taxes** including individual income tax, sales/use tax, motor vehicle sales tax, motor vehicle license tax, motor fuels tax, corporate franchise (income) tax, and state property tax.

This report is divided into four major sections.

**Section 1** discusses the state aids, property tax data, and state taxes and gives the assumptions and caveats for using the report. It contains current and historical data using graphs, maps, and tables in both total dollars and on a per capita basis.

**Section 2** presents **STATEWIDE SUMMARY DATA**. A sample table with a general explanation introduces the section. The section contains the summary data for the most recent available year on the statewide totals and compares the metro and the nonmetro economic development regions to each other.

**Section 3** compares aid and tax data for the most recent available year for each of the **13 ECONOMIC DEVELOPMENT REGIONS** to total statewide data.

**Section 4** compares aid and tax data for the most recent available year for each **COUNTY** to total statewide data and to the economic development region in which the county is located.



# 1. Current and Historical Data

---

Section 1 contains the most recent available data for the major state aids, credits, and taxes and describes the programs under the general categories in the tables of this report. The assumptions and caveats when using the report are mentioned in this section. In addition to information from the most recent year, section 1 also contains historical information. The data is for a five-year time period.

Section 1 is divided into three parts. They are:

- Major state aids
- Property tax data
- Major state taxes

Some of the data in this section are county level, while other tables and graphs are by region or groupings of regions. One table and one graph use northern and southern groupings of the 80 nonmetro counties. The groupings were selected for convenience, rather than for any specific analytical purpose. The northern and southern regions are grouped as follows:

## Northern Regions

|    |              |
|----|--------------|
| 1  | Northwest    |
| 2  | Headwaters   |
| 3  | Arrowhead    |
| 4  | West Central |
| 5  | Five         |
| 7E | East Central |

## Southern Regions

|    |                        |
|----|------------------------|
| 6E | Six East               |
| 6W | Upper Minnesota Valley |
| 7W | Central Minnesota      |
| 8  | Southwest              |
| 9  | Nine                   |
| 10 | Southeastern Minnesota |

The seven metro counties are not included in either the northern or southern regions. A table on page 5 lists the 2003 county population estimates, which were used to calculate per capita amounts in the report. A map and accompanying table on pages 6 and 7 show the counties and the economic development regions.

The standard format for each aid or tax consists of five or six pages of information. The first few pages contain information and data for the latest available year; the last two contain historical data.

**FIRST PAGE:**\* A program description of the aid or tax. It also contains the statewide amount for the most recent available year, any relevant reporting information, and the source of the data. In some cases, summary tables itemizing the data in different ways (e.g., by program totals) are included. Any recent law changes that affect the program and are important in analyzing the data are noted on this page.

**SECOND AND THIRD PAGES:** A map showing the per capita distribution of the aid or tax by **county** for the most recent year (second page) and by **economic development region (EDR)** for the most recent year (third page). 2003 population is used to calculate per capita amounts throughout this report, even if 2002 is the most recent year for which data for a particular aid or tax is available.

The counties were grouped by dividing the data range for each aid and tax into three to five segments. The map legend shows the size of the segments, the per capita amount received or paid by the average county or economic development region (EDR), the range from lowest to highest amount per capita, and the overall statewide per capita amount. In some cases, a small number of counties may have per capita aid or tax amounts much higher or lower than all other counties. For purposes of comparability, the groupings constructed on the county data ranges were also used for maps presenting data by economic development region.

All maps are on a per capita basis for comparability among counties. For some aids and taxes, however, other measures would probably be more appropriate. For example, a measure incorporating per pupil units could provide insight into the distribution of education aid. Construction of such measures on a county basis is beyond the scope of this report due to time and data limitations. Where appropriate, footnotes are provided suggesting alternatives.

**FOURTH PAGE:** A table containing the historical data for the state and the geographic areas of the state. The right-hand column shows a percentage change for the time period presented, calculated using current dollars (i.e., not adjusted for inflation). Hennepin and Ramsey counties are shown separately from the rest of the metro counties on this page and the next one because of their greater size, and because each contains a city of the first class.

At the bottom of this page is a statewide graph containing a trend of the data in current (actual) dollars and in constant (inflation-adjusted) dollars. This is the only place where amounts presented are adjusted for inflation.

**FIFTH PAGE:** The bar graph on the last page of each set shows a per capita aid or tax, comparing the first year and the last year of the time period, unadjusted for inflation. The statewide per capita is shown on the top line, followed by the 12 nonmetro economic development regions. In the case of the metro region, Hennepin County and Ramsey County are shown separately, followed by the remaining five metro counties.

---

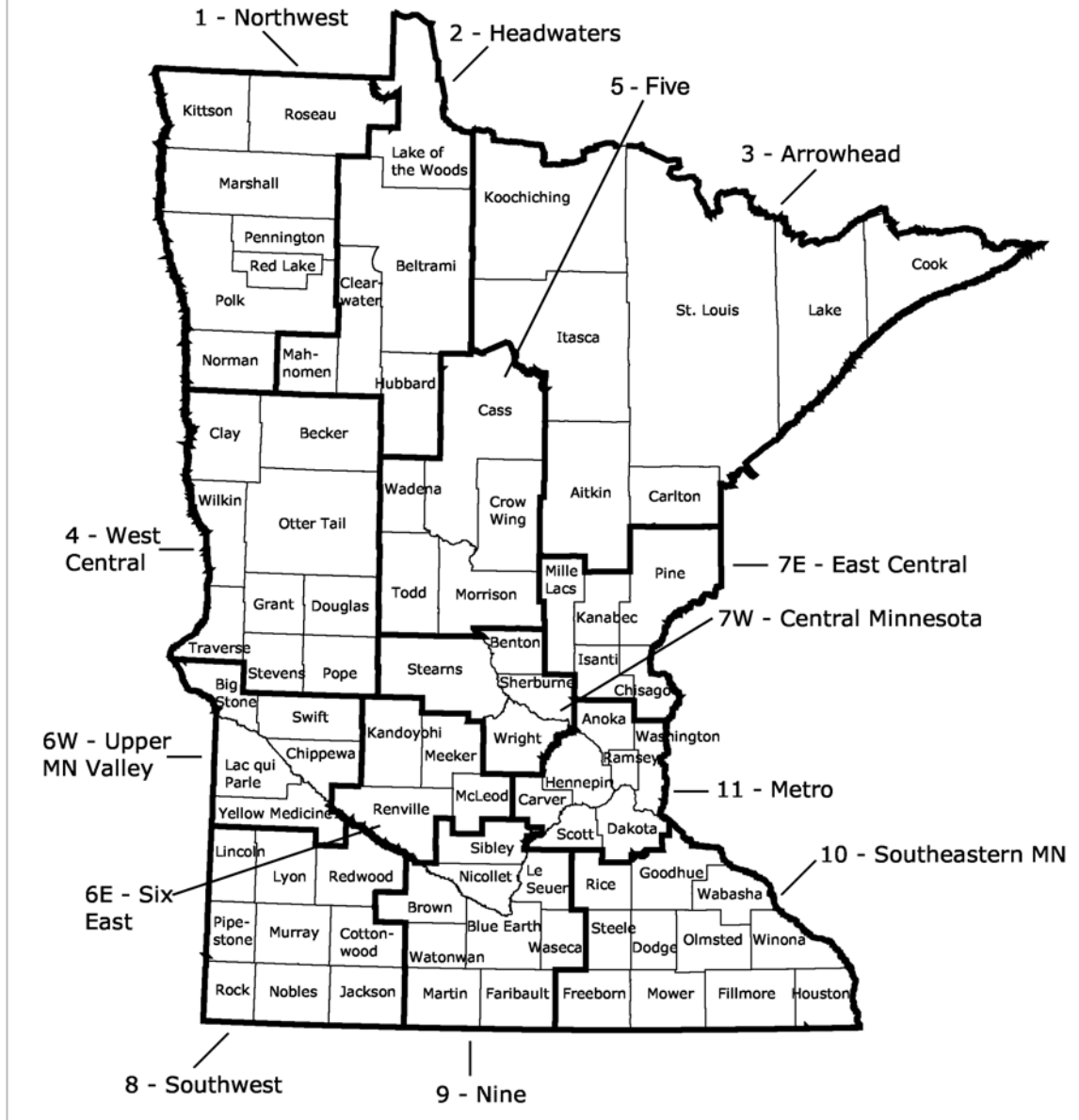
\* For some of the aids or taxes, this discussion takes two pages.



The 2003 population estimates listed below, from the state demographer, are used to calculate the per capita amounts throughout the report, even though the most recent year for which data for a particular aid or tax is available may be 2002 or 2003.

| <u>County name</u> | <u>Population</u> | <u>% State Total</u> | <u>County Name</u> | <u>Population</u> | <u>% State Total</u> |
|--------------------|-------------------|----------------------|--------------------|-------------------|----------------------|
| Aitkin             | 15,810            | 0.3%                 | Martin             | 21,228            | 0.4%                 |
| Anoka              | 313,197           | 6.2                  | Meeker             | 23,182            | 0.5                  |
| Becker             | 31,159            | 0.6                  | Mille Lacs         | 24,254            | 0.5                  |
| Beltrami           | 41,607            | 0.8                  | Morrison           | 32,618            | 0.6                  |
| Benton             | 36,970            | 0.7                  | Mower              | 38,909            | 0.8                  |
| Big Stone          | 5,648             | 0.1                  | Murray             | 8,995             | 0.2                  |
| Blue Earth         | 57,435            | 1.1                  | Nicollet           | 30,881            | 0.6                  |
| Brown              | 26,832            | 0.5                  | Nobles             | 20,646            | 0.4                  |
| Carlton            | 33,154            | 0.7                  | Norman             | 7,223             | 0.1                  |
| Carver             | 78,444            | 1.5                  | Olmsted            | 132,013           | 2.6                  |
| Cass               | 28,191            | 0.6                  | Otter Tail         | 58,785            | 1.2                  |
| Chippewa           | 12,827            | 0.3                  | Pennington         | 13,654            | 0.3                  |
| Chisago            | 46,472            | 0.9                  | Pine               | 27,734            | 0.5                  |
| Clay               | 51,934            | 1.0                  | Pipestone          | 9,675             | 0.2                  |
| Clearwater         | 8,390             | 0.2                  | Polk               | 31,025            | 0.6                  |
| Cook               | 5,280             | 0.1                  | Pope               | 11,246            | 0.2                  |
| Cottonwood         | 11,999            | 0.2                  | Ramsey             | 515,274           | 10.2                 |
| Crow Wing          | 58,391            | 1.1                  | Red Lake           | 4,317             | 0.1                  |
| Dakota             | 375,642           | 7.4                  | Redwood            | 16,317            | 0.3                  |
| Dodge              | 19,015            | 0.4                  | Renville           | 16,864            | 0.3                  |
| Douglas            | 34,112            | 0.7                  | Rice               | 59,749            | 1.2                  |
| Faribault          | 15,723            | 0.3                  | Rock               | 9,651             | 0.2                  |
| Fillmore           | 21,294            | 0.4                  | Roseau             | 16,323            | 0.3                  |
| Freeborn           | 32,035            | 0.6                  | St. Louis          | 198,721           | 3.9                  |
| Goodhue            | 45,183            | 0.9                  | Scott              | 105,196           | 2.1                  |
| Grant              | 6,241             | 0.1                  | Sherburne          | 74,763            | 1.5                  |
| Hennepin           | 1,139,837         | 22.4                 | Sibley             | 15,366            | 0.3                  |
| Houston            | 19,965            | 0.4                  | Stearns            | 137,777           | 2.7                  |
| Hubbard            | 18,635            | 0.4                  | Steele             | 34,691            | 0.7                  |
| Isanti             | 35,321            | 0.7                  | Stevens            | 9,957             | 0.2                  |
| Itasca             | 44,198            | 0.9                  | Swift              | 11,698            | 0.2                  |
| Jackson            | 11,168            | 0.2                  | Todd               | 24,315            | 0.5                  |
| Kanabec            | 15,831            | 0.3                  | Traverse           | 3,912             | 0.1                  |
| Kandiyohi          | 41,288            | 0.8                  | Wabasha            | 22,108            | 0.4                  |
| Kittson            | 4,958             | 0.1                  | Wadena             | 13,619            | 0.3                  |
| Koochiching        | 13,986            | 0.3                  | Waseca             | 19,451            | 0.4                  |
| Lac Qui Parle      | 7,879             | 0.2                  | Washington         | 213,395           | 4.2                  |
| Lake               | 11,160            | 0.2                  | Watsonwan          | 11,683            | 0.2                  |
| Lake of the Woods  | 4,387             | 0.1                  | Wilkin             | 6,951             | 0.1                  |
| Le Sueur           | 26,664            | 0.5                  | Winona             | 49,674            | 1.0                  |
| Lincoln            | 6,171             | 0.1                  | Wright             | 103,010           | 2.0                  |
| Lyon               | 25,000            | 0.5                  | Yellow Medicine    | 10,764            | 0.2                  |
| McLeod             | 35,872            | 0.7                  |                    |                   |                      |
| Mahnomen           | 5,108             | 0.1                  |                    |                   |                      |
| Marshall           | 9,979             | 0.2                  |                    |                   |                      |
|                    |                   |                      | <b>METRO</b>       | <b>2,740,985</b>  | <b>53.9%</b>         |
|                    |                   |                      | <b>NONMETRO</b>    | <b>2,347,021</b>  | <b>46.1%</b>         |
|                    |                   |                      | <b>STATE TOTAL</b> | <b>5,088,006</b>  | <b>100.0%</b>        |

## Minnesota Counties and Economic Development Regions



| <b>Minnesota Counties by Economic Development Regions</b> |   |                               |  |
|---|---|-------------------------------|--|
| <b>Region Number and Name</b>                             | <b>County</b>   | <b>Region Number and Name</b> | <b>County</b>  |
| <b>1-Northwest</b>  | Kittson<br>Marshall<br>Norman<br>Pennington<br>Polk<br>Red Lake<br>Roseau                 | <b>7E-East Central</b>        | Chisago<br>Isanti<br>Kanabec<br>Mille Lacs<br>Pine   |
| <b>2-Headwaters</b>                                       | Beltrami<br>Clearwater<br>Hubbard<br>Lake of the Woods<br>Mahnomen                        | <b>7W-Central Minnesota</b>   | Benton<br>Sherburne<br>Stearns<br>Wright   |
| <b>3-Arrowhead</b>  | Aitkin<br>Carlton<br>Cook<br>Itasca<br>Koochiching<br>Lake<br>St. Louis                   | <b>8-Southwest</b>            | Cottonwood<br>Jackson<br>Lincoln<br>Lyon<br>Murray<br>Nobles<br>Pipestone<br>Redwood<br>Rock                   |
| <b>4-West Central</b>                                     | Becker<br>Clay<br>Douglas<br>Grant<br>Otter Tail<br>Pope<br>Stevens<br>Traverse<br>Wilkin | <b>9-Nine</b>                 | Blue Earth<br>Brown<br>Faribault<br>LeSeuer<br>Martin<br>Nicollet<br>Sibley<br>Waseca<br>Watonwan              |
| <b>5-Five</b>   | Cass<br>Crow Wing<br>Morrison<br>Todd<br>Wadena   | <b>10-Southeastern MN</b>     | Dodge<br>Fillmore<br>Freeborn<br>Goodhue<br>Houston<br>Mower<br>Olmsted<br>Rice<br>Steele<br>Wabasha<br>Winona |
| <b>6E-Six East</b>  | Kandiyohi<br>McLeod<br>Meeker<br>Renville   |                               |  |
| <b>6W-Upper MN Valley</b>                                 | Big Stone<br>Chippewa<br>Lac qui Parle<br>Swift<br>Yellow Medicine                        | <b>11-Metro</b>               | Anoka<br>Carver<br>Dakota<br>Hennepin<br>Ramsey<br>Scott<br>Washington   |



## **Major State Aids**

# Education Aid

## Program Description

**Education aid** is the total amount of state aid paid to school districts for all K-12 educational purposes. This amount includes state aid for general education, special education, transportation, community education, capital expenditure, secondary vocational, and other miscellaneous programs. About 87 percent of the total aid is general education aid.

## Aid Amount and Reporting

### 2002/2003 Education Aid: \$6.0 billion

The total education aid for the 2002/2003 school year is \$5,975,466,075. The amounts received by school districts for property tax credits (i.e., education homestead credit, education agricultural credit, taconite homestead credit, disparity reduction credit, etc.) are not included in this amount since they are itemized elsewhere in the report.

All education aids are reported by home county, that is, the county where the school district's administrative headquarters is located. If a school district is located in more than one county, the total aid for that school district is included in the home county's aid amount. Data by school district by county portion is not available. Education aid by home county by school district, obtained from the Department of Education, is listed in Appendix A.

The education aid total does not include \$102,412,182 that went to the 78 charter schools operating in 2002/2003, and also does not include lesser amounts spent on metropolitan intermediate school districts and nonmetropolitan educational cooperative districts.<sup>1</sup>

## Recent Law Changes

Education funding levels were significantly increased for the 2000/2001 school year and the 2001/2002 school year, even though no substantial changes were made to education funding programs for that same period.

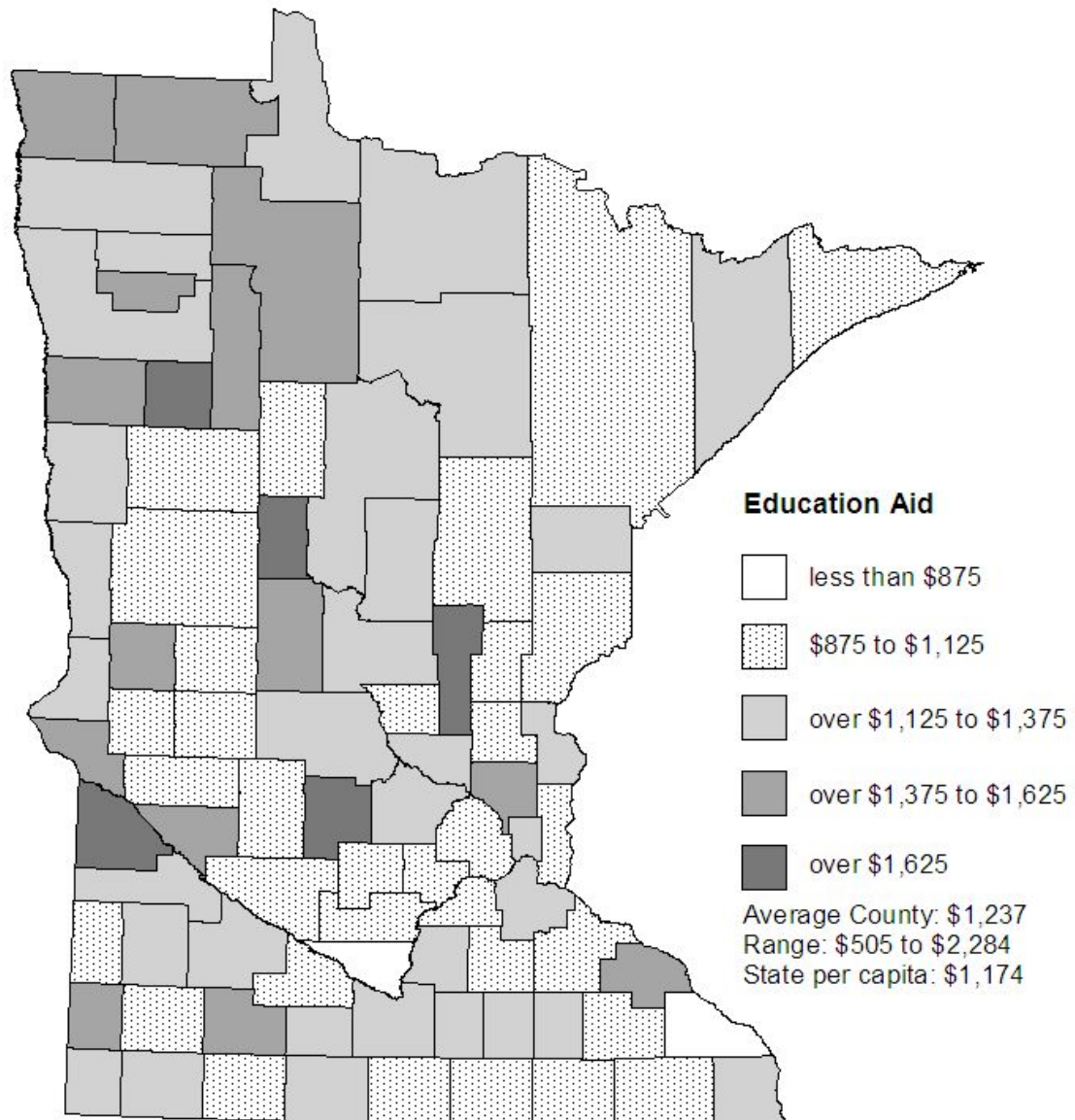
General education aid amounts increased significantly beginning with property taxes payable in 2002 (revenue for the 2002/2003 school year). This is due to the state takeover of general education funding and the elimination of the local general education property tax levy. General education aid increased by roughly \$1.5 billion—\$1.3 billion is due to the elimination of the

---

<sup>1</sup> In 2002/2003, metropolitan intermediate school district #916 received \$21,973 in education aid, and nonmetropolitan cooperative districts received \$1,190,313 in aid. Before 1994/1995, larger amounts of educational aid were paid directly to intermediate districts and educational cooperative districts. Since that time, this additional aid has been paid directly to school districts which, in turn, distribute it to intermediate and cooperative districts. This change in aid distribution has resulted in a substantial decrease in aid paid directly to these intermediate and cooperative districts.

general education levy and \$200 million is due to the “roll-in” of the first \$415 per pupil unit of each district’s operating referendum revenue. This increase in school aid is partially offset by a \$400 million reduction in property tax credits and aids to school districts.

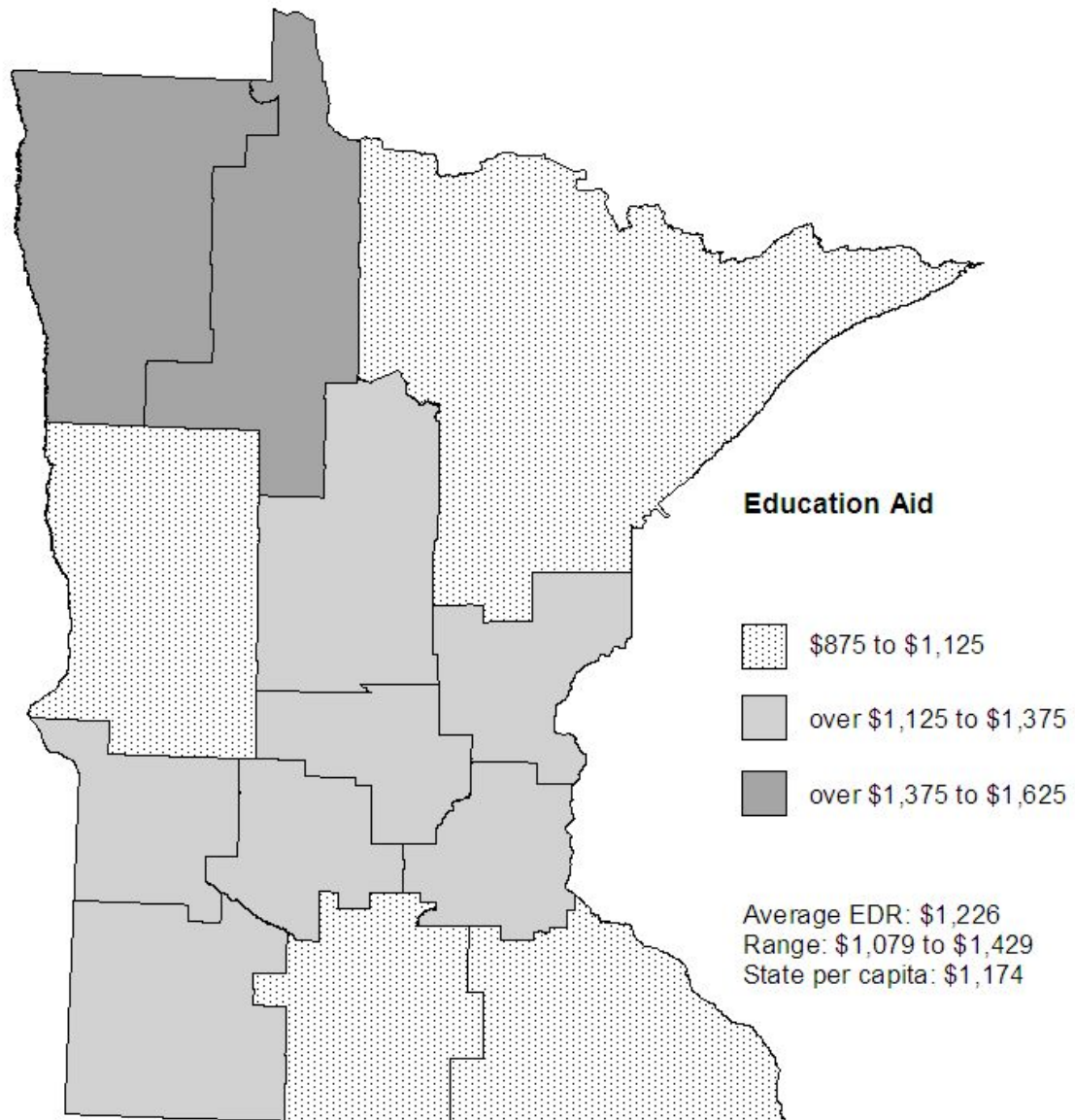
## Education Aid per capita, 2002-2003 by County\*



\* Education aid is more often displayed on a per pupil basis (particularly since most education aids are generated on a per pupil basis). The data here is displayed on a per capita basis to remain consistent with other maps in this publication.



## Education Aid per capita, 2002-2003 by Economic Development Region



## The Past Five Years of Education Aid

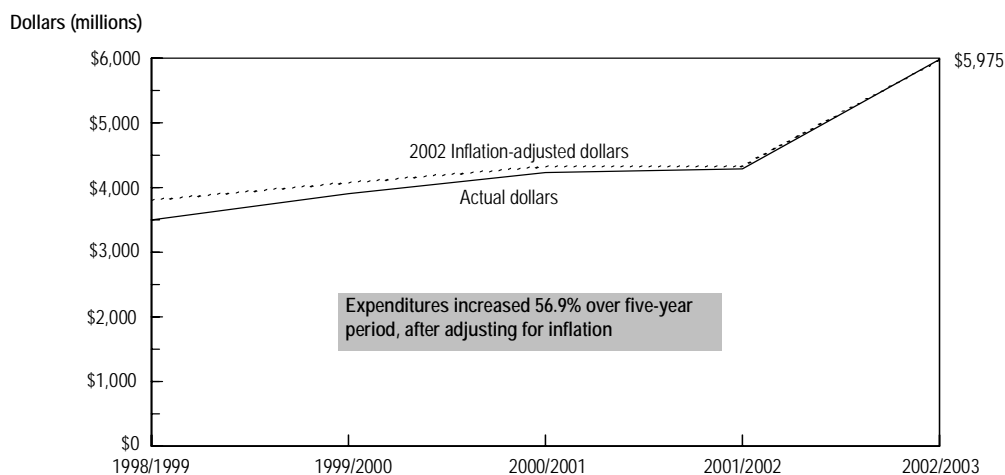
The table below shows the distribution of education aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of education aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Education Aid: 1998/1999 School Year to 2002/2003 School Year

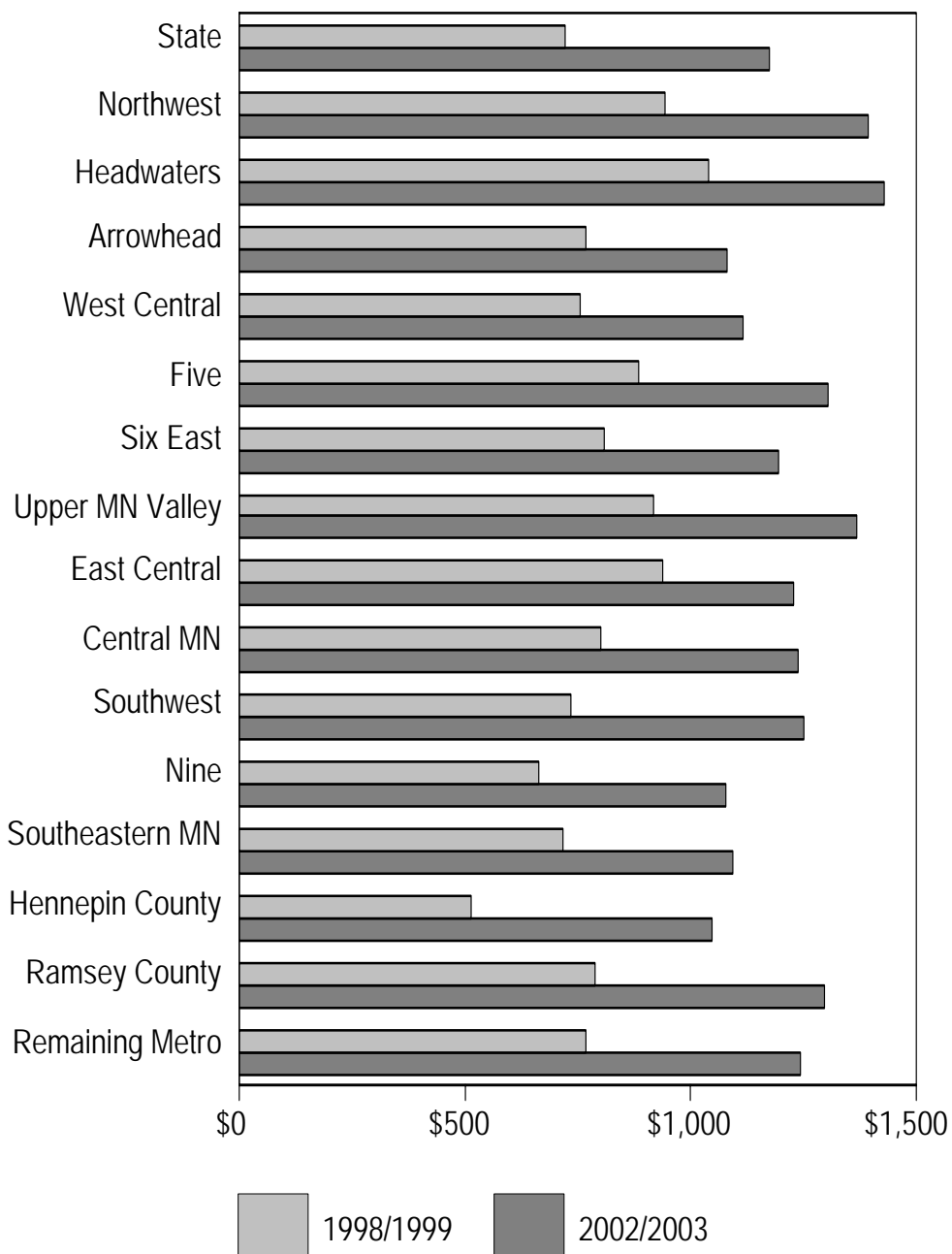
| Current dollars, in thousands |                    |                    |                    |                    |                    |                |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
|                               | 1998/1999          | 1999/2000          | 2000/2001          | 2001/2002          | 2002/2003*         | 5-Yr. Chg. Aid |
| <b>State</b>                  | <b>\$3,494,210</b> | <b>\$3,896,422</b> | <b>\$4,238,433</b> | <b>\$4,298,023</b> | <b>\$5,975,466</b> | <b>71%</b>     |
| Northern Regions              |                    |                    |                    |                    |                    |                |
| Northwest (1)                 | 84,536             | 90,762             | 96,138             | 95,221             | 121,842            | 44             |
| Headwaters (2)                | 77,012             | 85,859             | 90,105             | 88,905             | 111,638            | 45             |
| Arrowhead (3)                 | 245,349            | 259,079            | 274,438            | 269,997            | 348,340            | 42             |
| West Central (4)              | 157,943            | 173,071            | 185,141            | 183,491            | 239,031            | 51             |
| Five (5)                      | 130,623            | 141,453            | 152,529            | 151,876            | 204,936            | 57             |
| East Central (7E)             | 124,969            | 132,486            | 146,001            | 148,634            | 183,637            | 47             |
| Southern Regions              |                    |                    |                    |                    |                    |                |
| Six East (6E)                 | 94,419             | 100,321            | 108,273            | 107,940            | 140,028            | 48             |
| Upper MN Valley (6W)          | 46,019             | 48,567             | 51,955             | 51,351             | 66,802             | 45             |
| Central MN (7W)               | 256,373            | 283,021            | 311,183            | 324,446            | 435,947            | 70             |
| Southwest (8)                 | 90,752             | 100,093            | 108,383            | 107,387            | 149,494            | 65             |
| Nine (9)                      | 149,186            | 163,374            | 176,526            | 176,632            | 243,059            | 63             |
| Southeastern MN (10)          | 323,810            | 356,631            | 386,214            | 388,357            | 518,171            | 60             |
| <b>Total Nonmetro</b>         | <b>\$1,780,990</b> | <b>\$1,934,717</b> | <b>\$2,086,886</b> | <b>\$2,094,238</b> | <b>\$2,762,925</b> | <b>55%</b>     |
| Metro Region                  |                    |                    |                    |                    |                    |                |
| Hennepin County               | 559,439            | 664,632            | 729,741            | 750,501            | 1,194,479          | 114            |
| Ramsey County                 | 391,636            | 441,980            | 473,400            | 487,372            | 668,532            | 71             |
| Remaining Metro               | 762,145            | 855,093            | 948,406            | 965,912            | 1,349,531          | 77             |
| <b>Total Metro</b>            | <b>\$1,713,220</b> | <b>\$1,961,705</b> | <b>\$2,151,547</b> | <b>\$2,203,786</b> | <b>\$3,212,541</b> | <b>88%</b>     |

\* The significant increase in education aid from 2001/2002 to 2002/2003 is primarily due to the state takeover of general education funding (see pages 10-11).

### Statewide Education Aid



### Per Capita Education Aid 1998/1999 and 2002/2003



# Human Services Aid

## Program Description

**Human services aid** is the total amount of state aid for human services programs, including all income maintenance and social service programs. Although the federal government and the counties contribute money to programs in varying degrees, the amounts in this report reflect only the **state's share** of the human services costs.

## Aid Amount and Reporting

### Calendar Year 2002 Human Services Aid: \$3.1 billion

The state's share of the human services expenditures for calendar year 2002 is \$3,075,198,675. The statewide amounts by program are listed below.

| Type of Program   | Amount                 | Percent       |
|---|------------------------|---------------|
| Medical Assistance  | \$1,687,598,439        | 54.9%         |
| Minnesota Family Investment Program (MFIP)  | 65,748,436             | 2.1           |
| General Assistance (GA)   | 26,440,044             | 0.9           |
| General Assistance Medical Care (GAMC)  | 228,778,732            | 7.4           |
| Social Services (including CSSA)  | 951,229,018            | 30.9          |
| <b>Miscellaneous:</b>   |                        |               |
| Minnesota Supplemental Assistance   | 28,595,202             | 0.9           |
| Group Residential Housing*  | 79,924,910             | 2.6           |
| Food Stamp Delivery   | 3,519,251              | 0.1           |
| Title IV Child Support  | 3,364,643              | 0.1           |
| <b>Total</b>  | <b>\$3,075,198,675</b> | <b>100.0%</b> |
| * In previous years, Group Residential Housing was reported as part of Minnesota Supplemental Assistance. |                        |               |

House Research Department

State MFIP spending shown in this report is before offsetting any current year child support collections applied against current and prior years' MFIP and AFDC payments. In calendar year 2002, MFIP spending in Minnesota totaled \$374.0 million (\$308.2 million federal, \$65.7 million state, \$22.1 million county, \$3.9 million other), and offsetting child support collections totaled \$59.0 million.

The human services amounts are not available by county in two cases:

- Region VIII N—Lincoln, Lyon, and Murray
- Human Service Board—Faribault and Martin

In these two groups, human services aid is administered through a "home" county: Lyon in Region VIII N and Faribault in the Human Service Board. The total human service amount for

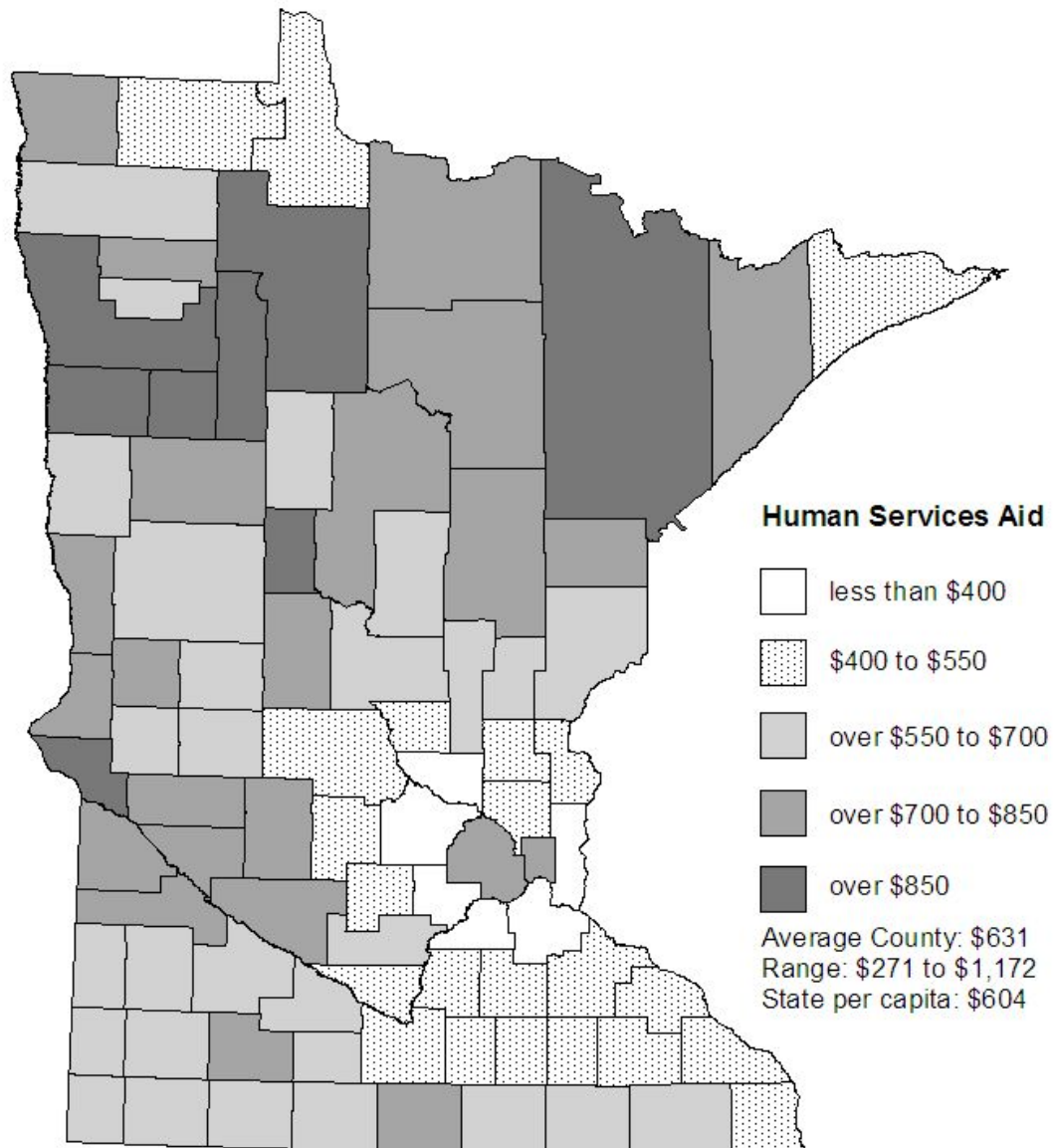
Region VIII N is \$25.8 million and for the Human Service Board, \$25.9 million. An estimated amount based on population for the five counties is contained in each of the respective county tables.

Human services aid data was obtained from the Department of Human Services, Financial Management Division.

### **Recent Law Changes**

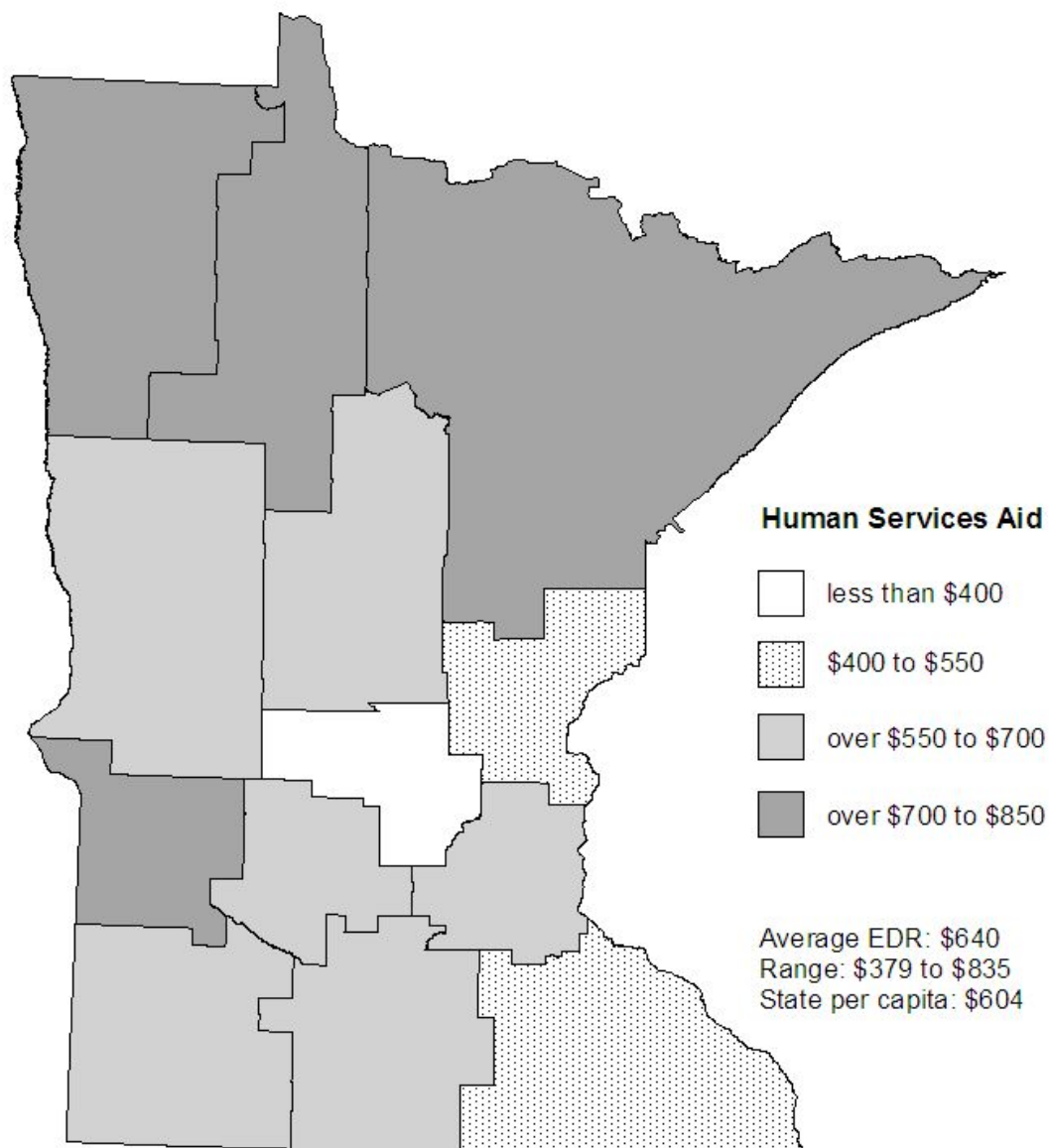
In 1997, the legislature replaced the Aid to Families with Dependent Children (AFDC) program with the Minnesota Family Investment Program (MFIP) as part of welfare reform. MFIP first took effect in calendar year 1998; it replaced AFDC in the 1999 update of this report, published December 2000.

## Human Services Aid per capita, 2002 by County\*



\* Although it may be more appropriate to display this information on a per case basis, aggregating cases across program types presents methodological difficulties. Rather, population, which is a standard measure, is used.

## Human Services Aid per capita, 2002 by Economic Development Region



## The Past Five Years of Human Services Aid

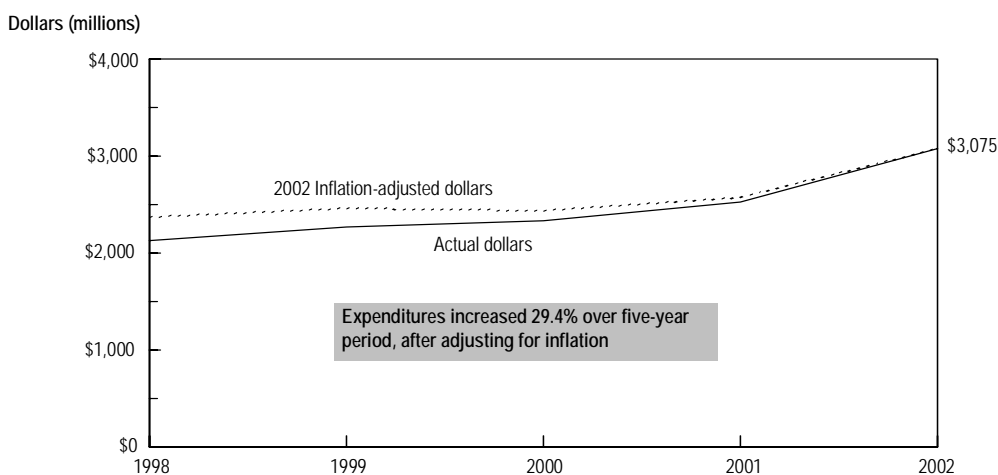
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Human Services Aid: 1998 to 2002

Current dollars, in thousands

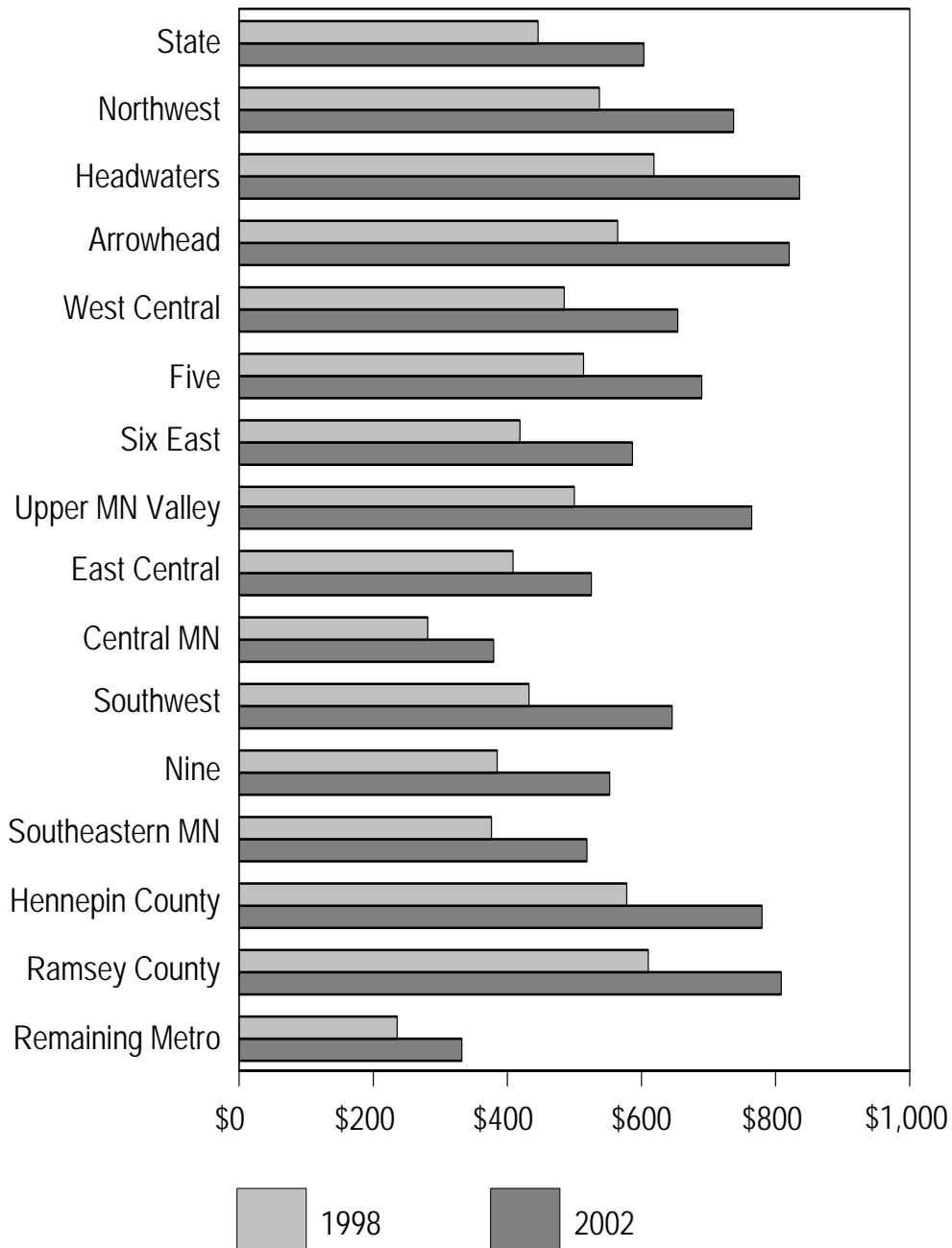
|                       | 1998               | 1999               | 2000               | 2001               | 2002               | 5-Yr. Chg. Aid |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| <b>State</b>          | <b>\$2,127,078</b> | <b>\$2,269,622</b> | <b>\$2,337,334</b> | <b>\$2,529,316</b> | <b>\$3,075,199</b> | <b>45%</b>     |
| Northern Regions      |                    |                    |                    |                    |                    |                |
| Northwest (1)         | 48,160             | 52,523             | 51,594             | 53,536             | 64,458             | 34             |
| Headwaters (2)        | 45,174             | 49,281             | 51,315             | 60,739             | 65,259             | 44             |
| Arrowhead (3)         | 180,527            | 186,997            | 193,876            | 216,781            | 264,340            | 46             |
| West Central (4)      | 100,883            | 112,214            | 109,608            | 117,569            | 140,435            | 39             |
| Five (5)              | 74,623             | 77,440             | 79,574             | 90,733             | 108,357            | 45             |
| East Central (7E)     | 52,829             | 57,711             | 60,371             | 64,539             | 78,647             | 49             |
| Southern Regions      |                    |                    |                    |                    |                    |                |
| Six East (6E)         | 48,678             | 54,898             | 53,366             | 56,137             | 68,815             | 41             |
| Upper MN Valley (6W)  | 25,427             | 27,999             | 29,290             | 31,042             | 37,296             | 47             |
| Central MN (7W)       | 87,410             | 94,441             | 97,908             | 107,378            | 133,450            | 53             |
| Southwest (8)         | 53,760             | 60,789             | 61,428             | 63,940             | 77,281             | 44             |
| Nine (9)              | 85,788             | 92,720             | 93,423             | 101,365            | 124,617            | 45             |
| Southeastern MN (10)  | 167,971            | 181,190            | 184,176            | 204,132            | 246,205            | 47             |
| <b>Total Nonmetro</b> | <b>\$971,229</b>   | <b>\$1,048,205</b> | <b>\$1,065,928</b> | <b>\$1,167,893</b> | <b>\$1,409,160</b> | <b>45%</b>     |
| Metro Region          |                    |                    |                    |                    |                    |                |
| Hennepin County       | 625,002            | 663,596            | 688,820            | 739,528            | 889,113            | 42             |
| Ramsey County         | 303,905            | 316,665            | 326,561            | 342,148            | 416,685            | 37             |
| Remaining Metro       | 226,943            | 241,157            | 256,025            | 279,747            | 360,240            | 59             |
| <b>Total Metro</b>    | <b>\$1,155,850</b> | <b>\$1,221,418</b> | <b>\$1,271,406</b> | <b>\$1,361,423</b> | <b>\$1,666,038</b> | <b>44%</b>     |

### Statewide Human Services Aid





### Per Capita Human Services Aid 1998 and 2002



# Highway Aid

## Program Description

**Highway aid** is the total amount of state aid distributed to counties, cities with more than 5,000 persons, and towns for highway purposes. It includes three basic types of aid: (1) amounts distributed according to constitutional formula to all counties and to cities with population over 5,000; (2) amounts distributed to counties, cities, and towns from state bridge bond proceeds; and (3) amounts distributed to towns for town roads and bridges. The sources of these funds are the Highway User Tax Distribution Fund, a portion of the motor vehicle sales tax revenues, and proceeds from state bridge bonds.

## Aid Amount and Reporting

### 2003 Highway Aid: \$488.3 million

The total state highway aid paid in calendar year 2003 to the counties, cities (i.e., municipal), and towns is shown below by category.

| Type of Highway Aid  |                                  | Amount                   |                  | Total                |
|----------------------|----------------------------------|--------------------------|------------------|----------------------|
| <b>County Aid</b>    | County State Aid                 | \$335,646,516            | <b>County</b>    | <b>\$348,446,747</b> |
|                      | County Bridge Bond Funding       | <u>12,800,231</u>        |                  |                      |
| <b>Municipal Aid</b> | Municipal State Aid              | \$108,992,464            | <b>Municipal</b> | <b>\$111,124,422</b> |
|                      | Municipal Bridge Bond Funding    | <u>2,131,958</u>         |                  |                      |
| <b>Township Aid</b>  | Town Road Account                | \$18,673,990             | <b>Township</b>  | <b>\$28,692,333</b>  |
|                      | Town Bridge Account <sup>2</sup> | 6,857,334                |                  |                      |
|                      | Town Bridge Bond Funding         | <u>3,161,009</u>         |                  |                      |
|                      |                                  | <b>Total Highway Aid</b> |                  | <b>\$488,263,502</b> |

The county and municipal turnback account money (excluding the money in the town road and town bridge accounts shown above) is **not** included in the above totals. In 2003, there were allotments of approximately \$30.4 million in the county turnback account and \$2.4 million in the municipal turnback account. This money is used on former state highways which have been “turned back” to the counties and municipalities. Disbursements of \$9.6 million were made to

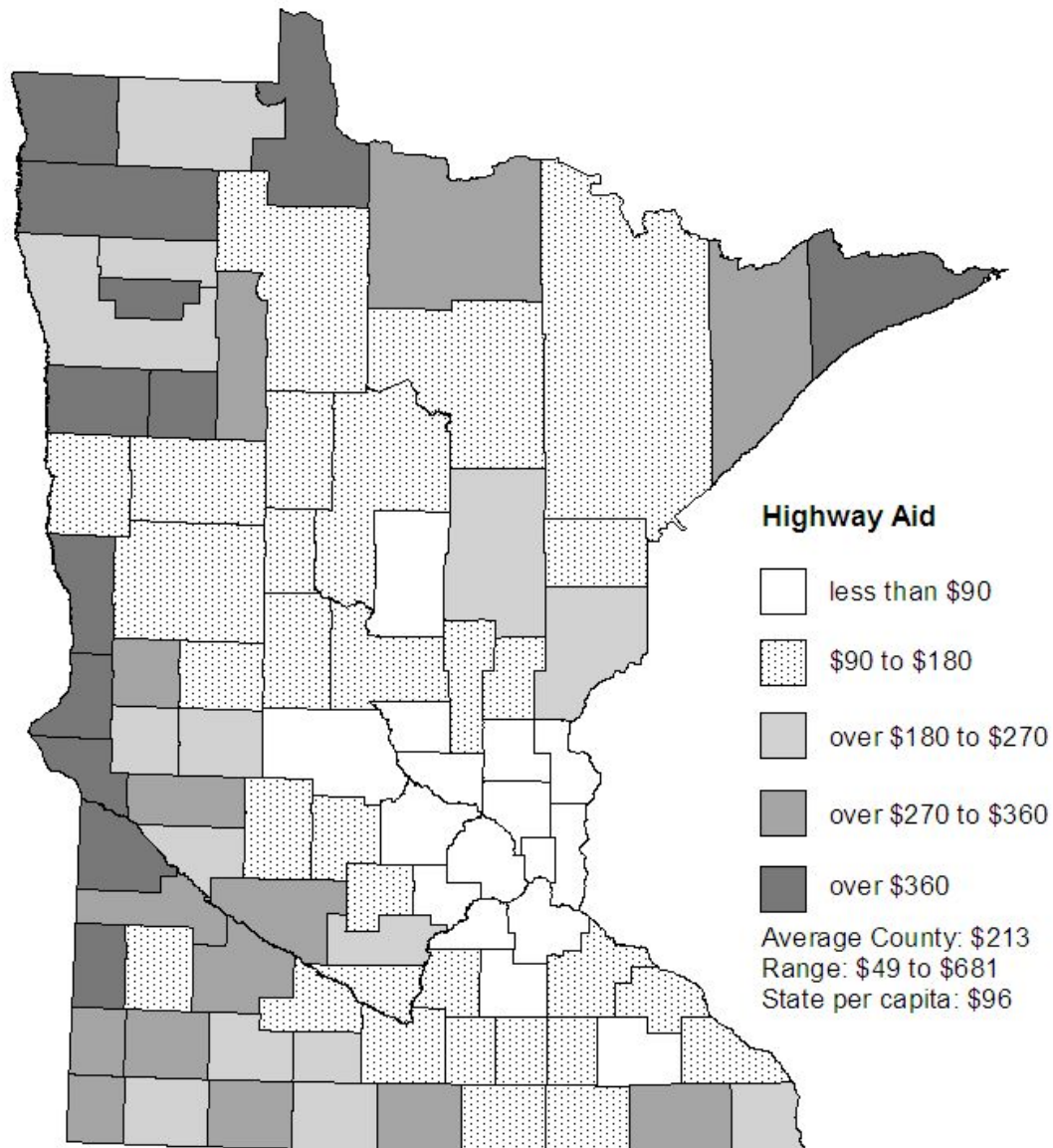
---

<sup>2</sup> The Department of Transportation sets aside a portion of Town Bridge Account funding for flexible distribution as needed throughout the state. Amounts in this special Town Bridge Account are not always spent within the calendar year, and are not included in this report. Historical data for 2002 have been adjusted to exclude this account.

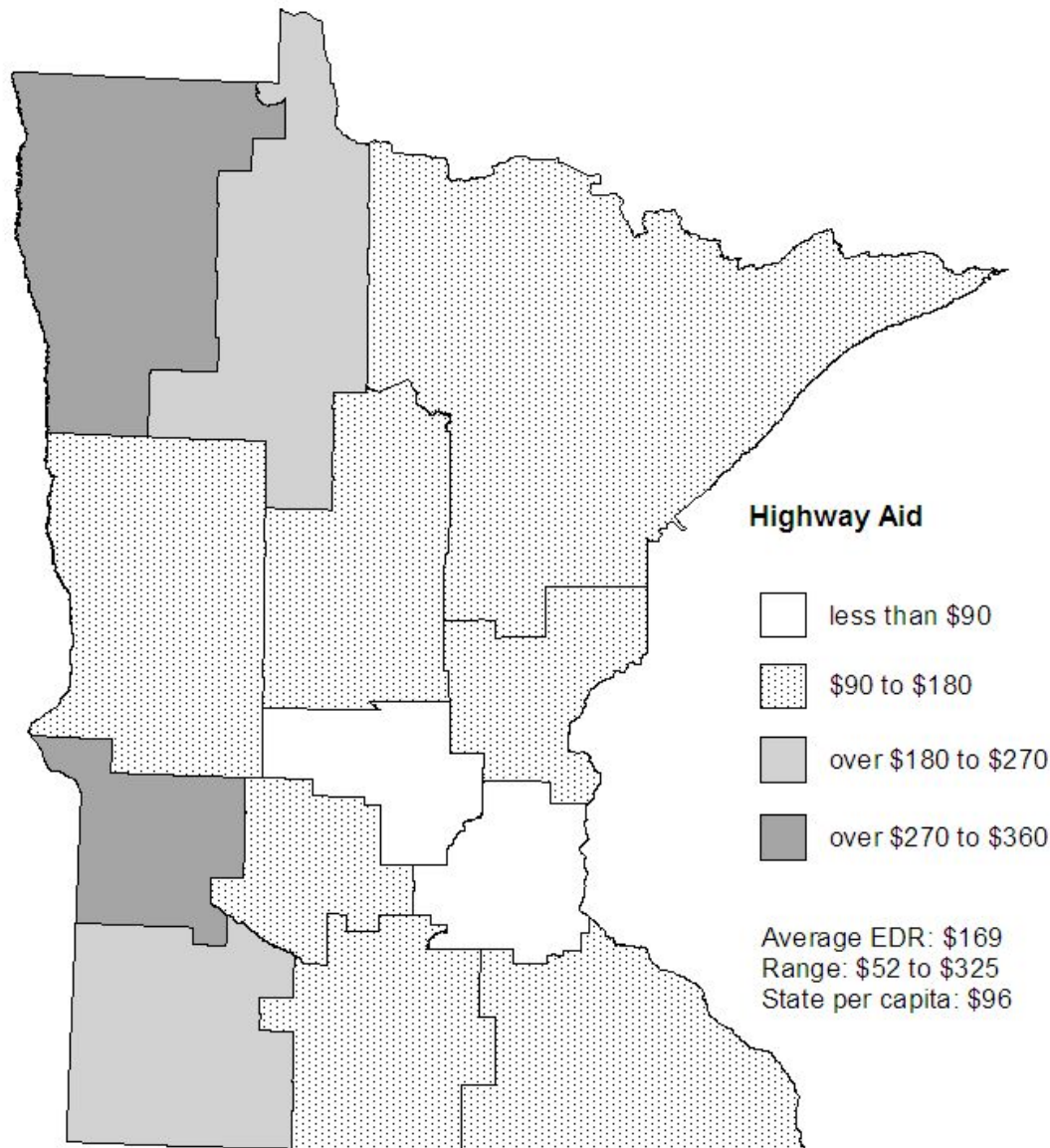
the counties and \$8.7 million to municipalities. The amount spent in each county is not readily available.

Highway aid data was obtained from the Department of Transportation.

## Highway Aid per capita, 2003 by County



## Highway Aid per capita, 2003 by Economic Development Region



## The Past Five Years of Highway Aid

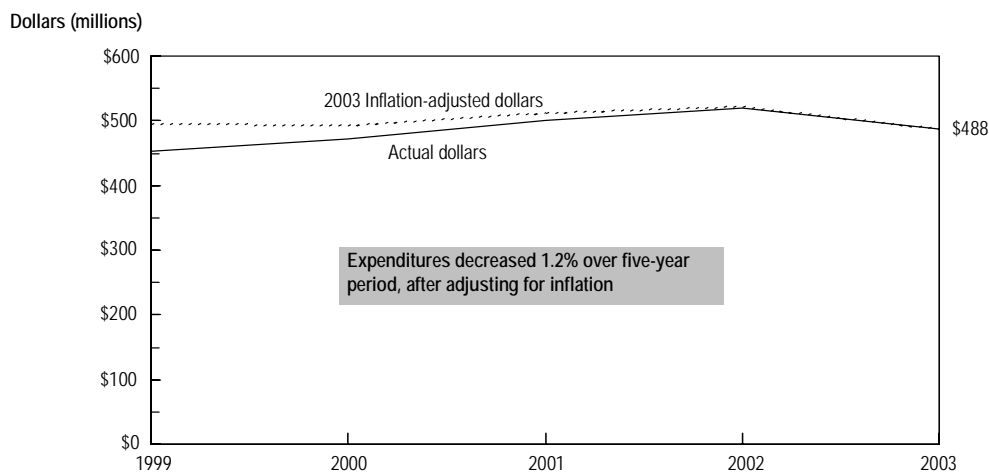
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Highway Aid: 1999 to 2003

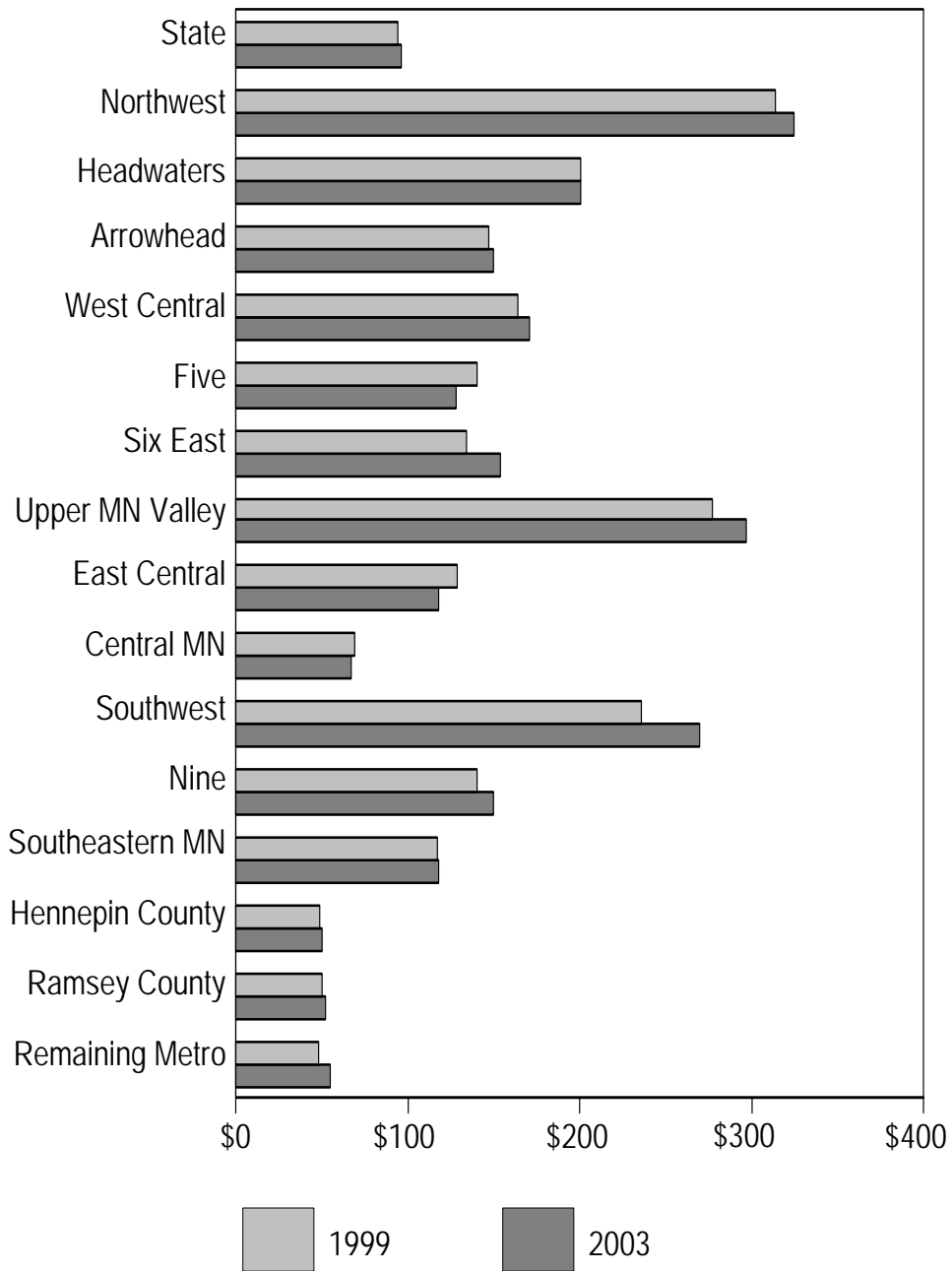
Current dollars, in thousands

|                       | 1999             | 2000             | 2001             | 2002             | 2003             | 5-Yr. Chg. Aid |
|-----------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| <b>State</b>          | <b>\$453,345</b> | <b>\$471,956</b> | <b>\$500,510</b> | <b>\$519,240</b> | <b>\$488,264</b> | <b>8%</b>      |
| Northern Regions      |                  |                  |                  |                  |                  |                |
| Northwest (1)         | 28,155           | 29,770           | 32,816           | 31,601           | 28,467           | 1              |
| Headwaters (2)        | 14,870           | 15,949           | 16,388           | 16,356           | 15,711           | 6              |
| Arrowhead (3)         | 46,929           | 47,826           | 50,731           | 51,612           | 48,257           | 3              |
| West Central (4)      | 34,234           | 35,209           | 36,665           | 39,793           | 36,695           | 7              |
| Five (5)              | 20,718           | 19,829           | 21,048           | 21,497           | 20,093           | -3             |
| East Central (7E)     | 17,178           | 16,966           | 18,491           | 18,730           | 17,609           | 3              |
| Southern Regions      |                  |                  |                  |                  |                  |                |
| Six East (6E)         | 15,642           | 17,523           | 17,525           | 17,711           | 18,008           | 15             |
| Upper MN Valley (6W)  | 13,895           | 14,360           | 14,896           | 15,468           | 14,495           | 4              |
| Central MN (7W)       | 22,187           | 22,609           | 23,674           | 26,055           | 23,641           | 7              |
| Southwest (8)         | 29,076           | 29,863           | 32,764           | 32,252           | 32,262           | 11             |
| Nine (9)              | 31,534           | 33,553           | 35,285           | 36,930           | 33,869           | 7              |
| Southeastern MN (10)  | 53,004           | 54,262           | 58,252           | 58,574           | 55,784           | 5              |
| <b>Total Nonmetro</b> | <b>\$327,422</b> | <b>\$337,719</b> | <b>\$358,538</b> | <b>\$366,579</b> | <b>\$344,891</b> | <b>5%</b>      |
| Metro Region          |                  |                  |                  |                  |                  |                |
| Hennepin County       | 53,265           | 55,789           | 59,214           | 61,007           | 56,837           | 7              |
| Ramsey County         | 24,838           | 27,366           | 26,283           | 29,909           | 26,881           | 8              |
| Remaining Metro       | 47,819           | 51,082           | 56,475           | 61,746           | 59,655           | 25             |
| <b>Total Metro</b>    | <b>\$125,923</b> | <b>\$134,236</b> | <b>\$141,972</b> | <b>\$152,661</b> | <b>\$143,372</b> | <b>14%</b>     |

### State Highway Aid



### Per Capita Highway Aid 1999 and 2003



# Local Government Aid (LGA)

**Local government aid (LGA)** is a state program that provides property tax relief by giving general purpose financial support to cities. The city's need is determined by four characteristics—city size, population decline, percent of the property in the city classified as commercial or industrial, and the age of the housing stock. Ability to pay is the city's adjusted tax capacity.

## 2003 City LGA:

|  |
|--|
| \$360 million in aid base                  |
| <u>+ \$227 million via the formula</u>     |
| \$587 million total certified aid          |
| <u>- \$122 million aid cut</u>             |
| \$465 million net LGA amount actually paid |

## Aid Amount and Reporting

### 2003 Local Government Aid: \$465 million

The total amount of LGA that was available to cities for distribution for calendar year 2003 was \$464,941,977. This amount is **after** the subtraction of \$121.9 million in cuts from certified LGA and \$288,000 for various state administrative expenses.

Counties have received no aid under the LGA program since 1992. Towns stopped receiving LGA in 2002.

Prior to 2002, additional amounts (related to tax increment financing) were subtracted from many cities' LGA. The TIF offset was eliminated with the implementation of the state general education takeover in 2002.

LGA data was obtained from the Department of Revenue.

## Law Changes

Below is an overview of the changes made to town and city LGA.

### Town LGA Eliminated in 2002

As part of the property tax reform enacted by the 2001 Legislature, township LGA was eliminated beginning in calendar year 2002.



## **City LGA**

### **2002 aid changes:**

- City HACA was eliminated and the appropriation for city LGA was increased by \$140 million over the regularly scheduled inflation increase.
- The guaranteed portion of LGA was increased for cities in outstate Minnesota with a population greater than 10,000. The increase for each city is equal to the lesser of (1) \$60 multiplied by its population over 5,000; or (2) \$2.5 million.
- Both changes were part of the property tax reform enacted by the 2001 Legislature.

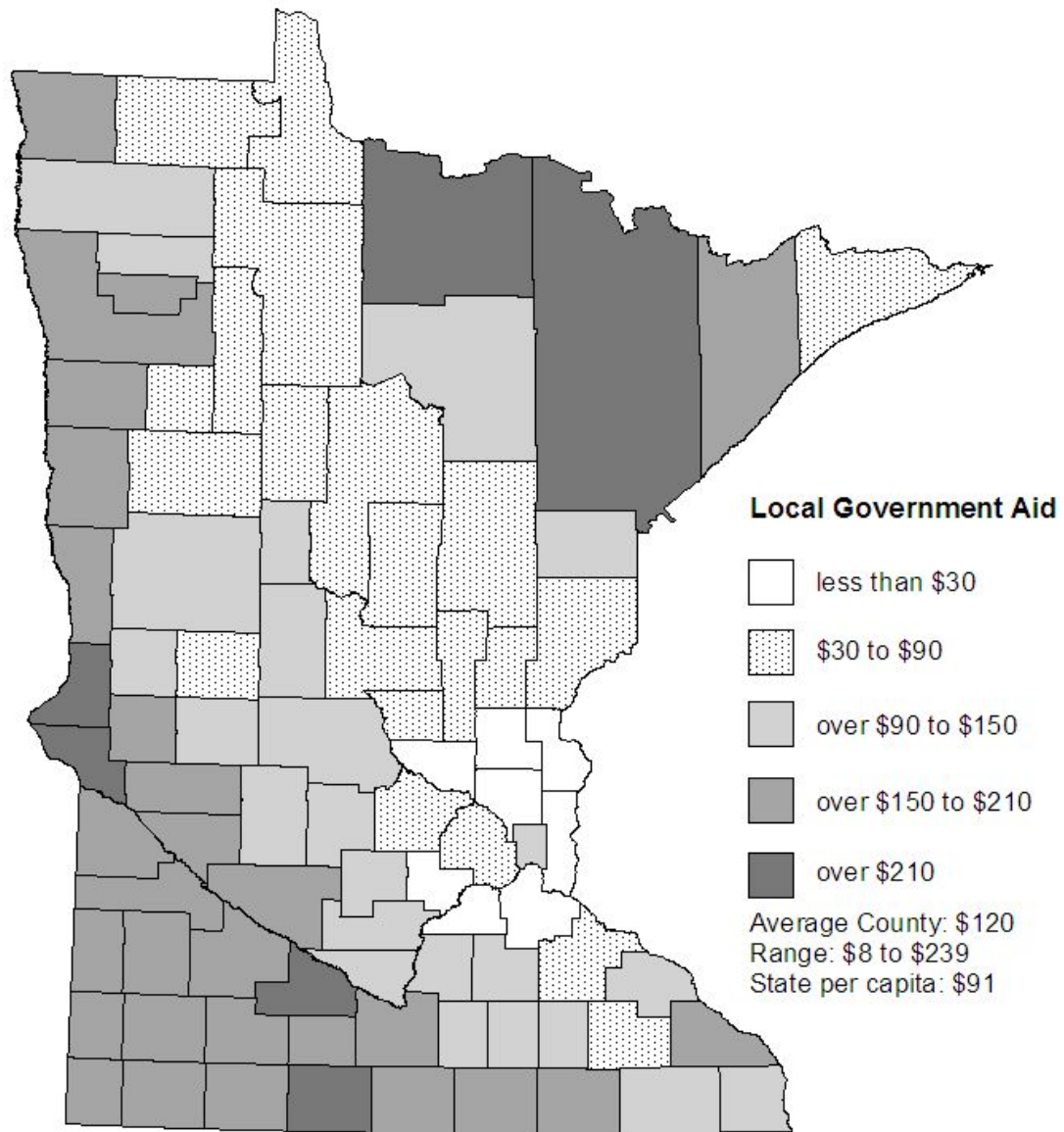
### **2003 aid changes:**

- The CY 2003 city LGA payments were certified at \$586,848,950 but the actual payments were reduced to \$464,941,977 because of the state budget shortfall. Reductions to each city were equal to 9.3 percent of its CY 2003 certified LGA plus its Payable 2003 levy, subject to some limits based on each city's CY 2000 general fund revenues.

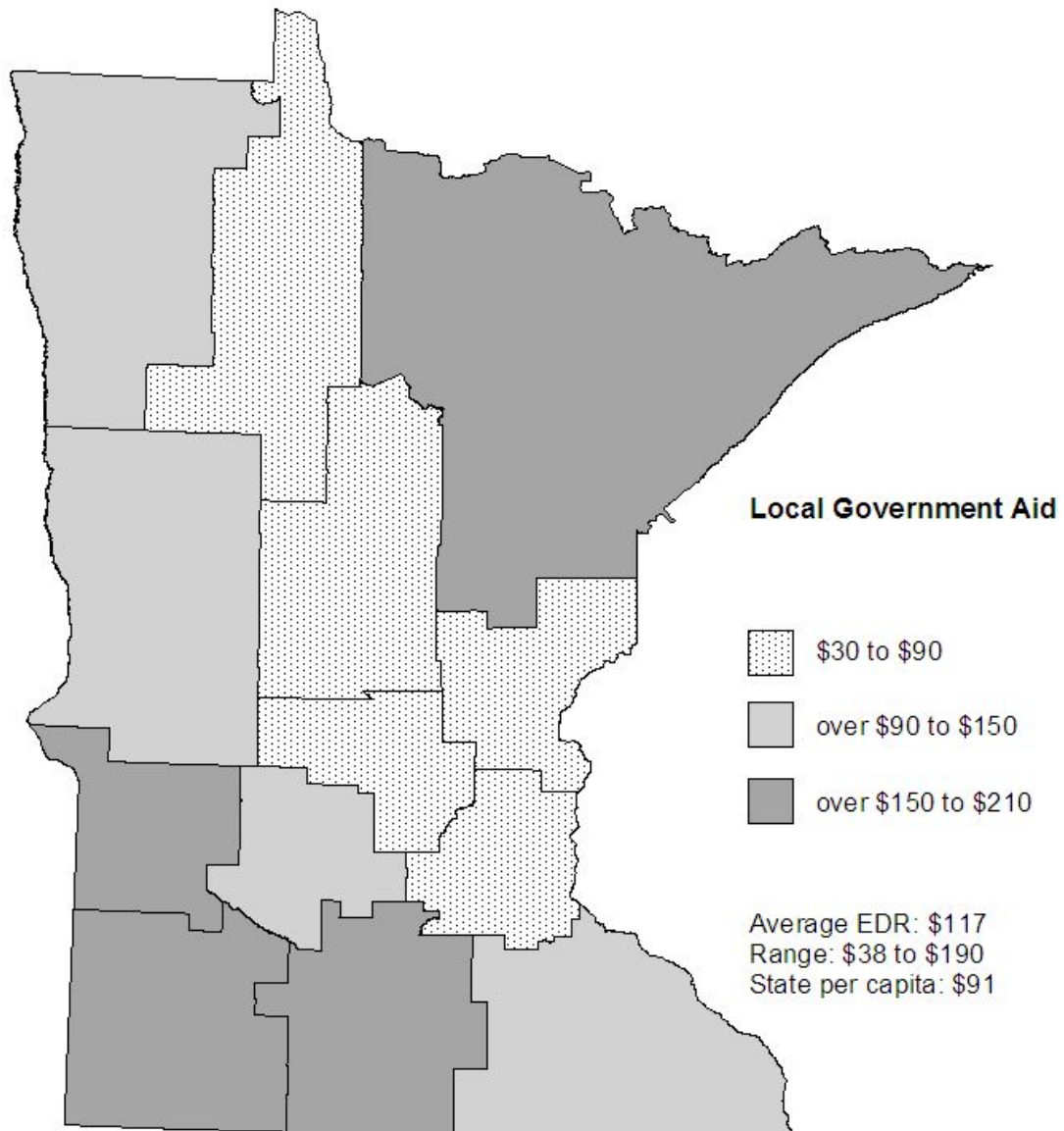
### **2004 aid changes:**

- The city LGA program's appropriation is permanently reduced to about \$437 million for CY 2004 and future years. The automatic growth in the appropriation is eliminated.
- Most of the guaranteed (grandfathered) portion of LGA is eliminated and all but \$26.6 million of the appropriation is distributed via a new LGA formula. However, increases and decreases in payments to individual cities in any year are capped to allow a gradual phase-in of redistribution under the new formula.
- The new LGA formula has an updated measure of city "need" for cities with a population of 2,500 or more. Beginning with CY 2005 aids, the measure of a city's "ability to raise revenue" is modified to include revenues from taconite aids.

## Local Government Aid per capita, 2003 by County



## Local Government Aid per capita, 2003 by Economic Development Region



## The Past Five Years of Local Government Aid

The table below shows the distribution of LGA in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of LGA for that same time period in current (actual) and constant (inflation-adjusted) dollars.

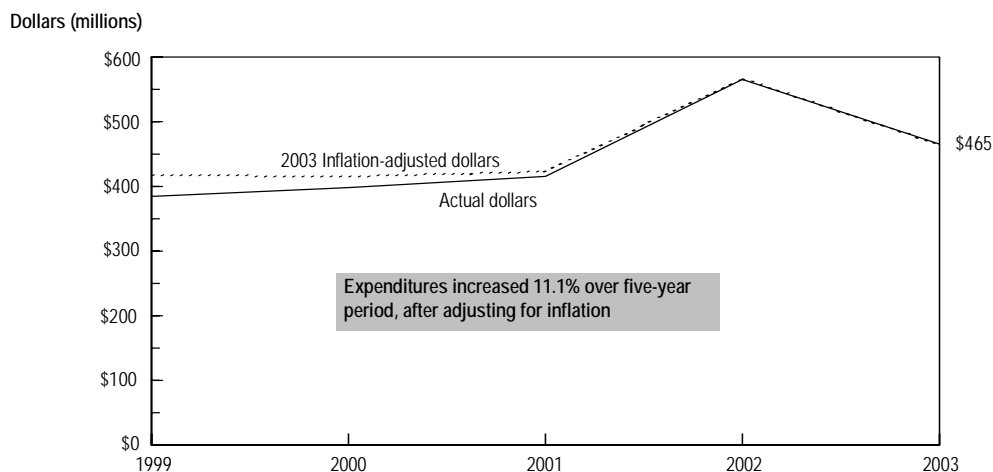
### Local Government Aid: 1999 to 2003

Current dollars, in thousands

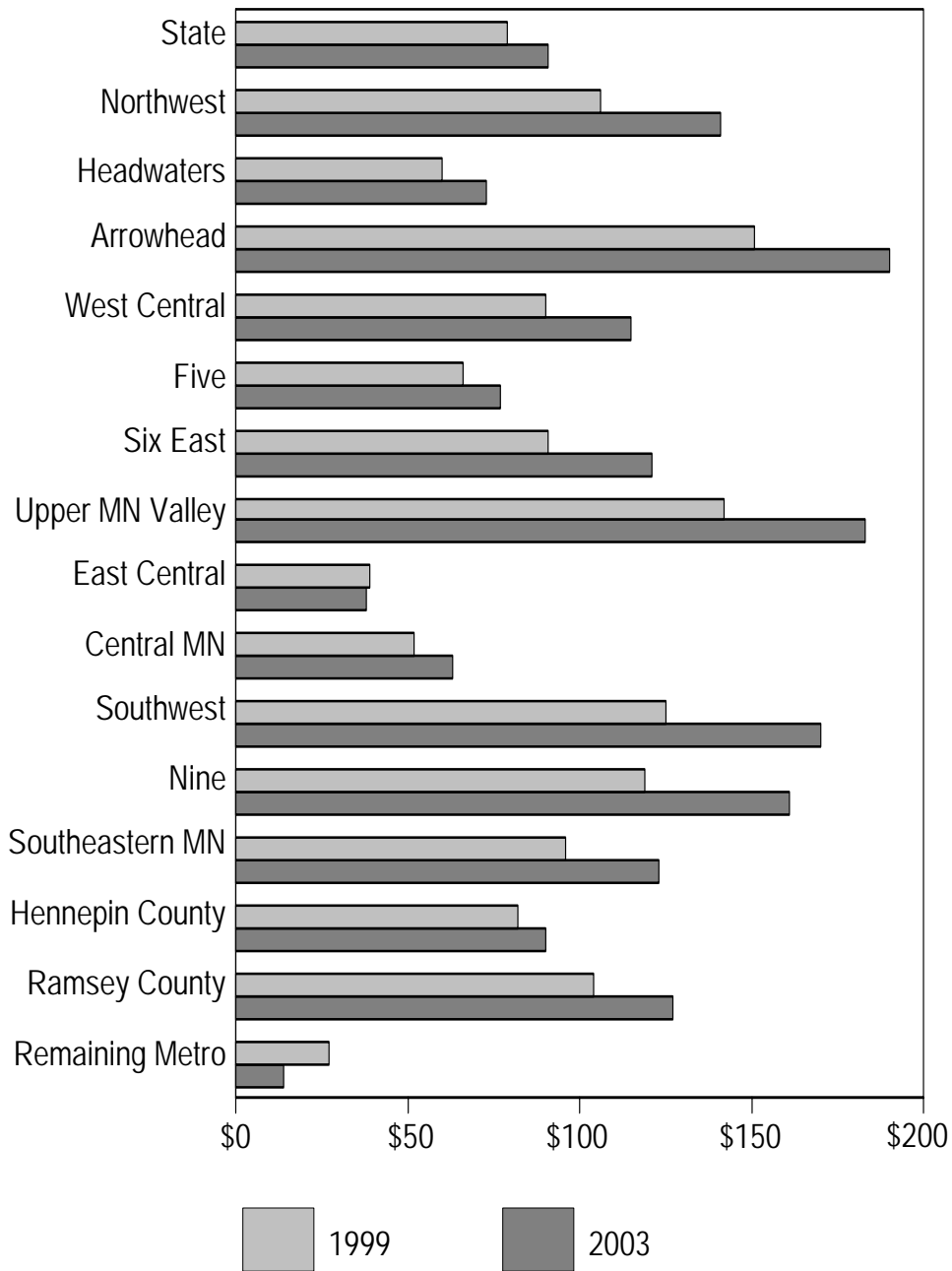
|                       | 1999             | 2000             | 2001             | 2002             | 2003*            | 5-Yr. Chg. Aid |
|-----------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| <b>State</b>          | <b>\$384,046</b> | <b>\$397,952</b> | <b>\$414,782</b> | <b>\$564,991</b> | <b>\$464,942</b> | <b>21%</b>     |
| Northern Regions      |                  |                  |                  |                  |                  |                |
| Northwest (1)         | 9,501            | 10,002           | 10,436           | 14,155           | 12,307           | 30             |
| Headwaters (2)        | 4,461            | 4,619            | 4,853            | 6,490            | 5,739            | 29             |
| Arrowhead (3)         | 48,234           | 49,470           | 51,487           | 68,717           | 61,201           | 27             |
| West Central (4)      | 18,863           | 19,447           | 20,241           | 28,208           | 24,646           | 31             |
| Five (5)              | 9,709            | 10,269           | 10,668           | 14,184           | 12,032           | 24             |
| East Central (7E)     | 5,190            | 5,434            | 5,770            | 7,425            | 5,643            | 9              |
| Southern Regions      |                  |                  |                  |                  |                  |                |
| Six East (6E)         | 10,654           | 10,961           | 11,430           | 16,231           | 14,161           | 33             |
| Upper MN Valley (6W)  | 7,103            | 7,325            | 7,626            | 10,048           | 8,943            | 26             |
| Central MN (7W)       | 16,588           | 17,305           | 18,368           | 27,978           | 22,313           | 35             |
| Southwest (8)         | 15,395           | 15,896           | 16,604           | 22,823           | 20,316           | 32             |
| Nine (9)              | 26,849           | 27,716           | 29,010           | 41,308           | 36,267           | 35             |
| Southeastern MN (10)  | 43,191           | 44,672           | 46,525           | 69,667           | 58,197           | 35             |
| <b>Total Nonmetro</b> | <b>\$215,736</b> | <b>\$223,117</b> | <b>\$233,018</b> | <b>\$327,234</b> | <b>\$281,764</b> | <b>31%</b>     |
| Metro Region          |                  |                  |                  |                  |                  |                |
| Hennepin County       | 89,829           | 93,189           | 97,010           | 129,860          | 102,119          | 14             |
| Ramsey County         | 51,864           | 53,428           | 55,687           | 78,244           | 65,425           | 26             |
| Remaining Metro       | 26,616           | 28,218           | 29,067           | 29,653           | 15,633           | -41            |
| <b>Total Metro</b>    | <b>\$168,310</b> | <b>\$174,836</b> | <b>\$181,764</b> | <b>\$237,757</b> | <b>\$183,178</b> | <b>9%</b>      |

\* The CY 2003 city LGA payments were significantly lower than the 2002 amounts due to the aid cuts (see pages 28-29).

### Statewide Local Government Aid



### Per Capita Local Government Aid 1999 and 2003



# Disparity Reduction Aid (DRA)

## Program Description and Aid Amount and Reporting

### 2003 Disparity Reduction Aid: \$19.4 million

Disparity reduction aid is a state aid program that distributed \$19,391,473 to counties, towns, and school districts in 2003. The aid is directed to taxing jurisdictions in areas that had inordinately high tax rates in the base year of 1988. The basis for computing the aid amount is the relationship of the area's 1988 tax rate to a threshold tax rate of 100 percent of tax capacity. In 2003, a permanent increase in disparity reduction aid was granted to any taxing area that had seen a reduction of more than 13 percent between 2001 and 2002, provided that the increased amount would not have reduced the 2002 tax rate below 135 percent.

Since its origination in 1989, the amount of aid distributed under this program has significantly decreased from approximately \$63 million to its current level of \$19 million. Generally, the decrease has been the result of changes made in the property tax system over that period. Disparity reduction aid has been partially incorporated into other aid programs, and in some cases, it has been reduced due to changes in the underlying composition of the tax base. Nevertheless, the underlying formula for determining the amount of aid for each area is still based on tax base calculations originating in 1988, and jurisdictions which did not qualify for aid in the initial year have never been able to qualify for it in a later year.

### Disparity Reduction Aid: 2003

|                       |                      | Amount<br>(thousands) | Percent of<br>Total |
|-----------------------|----------------------|-----------------------|---------------------|
| Northern Regions      | Northwest (1)        | \$597                 | 3.1%                |
|                       | Headwaters (2)       | 266                   | 1.4                 |
|                       | Arrowhead (3)        | 10,814                | 55.8                |
|                       | West Central (4)     | 330                   | 1.7                 |
|                       | Five (5)             | 369                   | 1.9                 |
|                       | East Central (7E)    | 144                   | 0.7                 |
|                       | Six East (6E)        | 366                   | 1.9                 |
| Southern Regions      | Upper MN Valley (6W) | 823                   | 4.2                 |
|                       | Central MN (7W)      | 164                   | 0.8                 |
|                       | Southwest (8)        | 932                   | 4.8                 |
|                       | Nine (9)             | 852                   | 4.4                 |
|                       | Southeastern MN (10) | 2,348                 | 12.1                |
| <b>Total Nonmetro</b> |                      | <b>\$18,004</b>       | <b>92.8%</b>        |
| Metro Region          | Hennepin County      | 752                   | 3.9                 |
|                       | Ramsey County        | 603                   | 3.1                 |
|                       | Remaining Metro      | 33                    | 0.2                 |
| <b>Total Metro</b>    |                      | <b>\$1,387</b>        | <b>7.2%</b>         |
| <b>State Total</b>    |                      | <b>\$19,391</b>       | <b>100.0%</b>       |

# Homestead and Agricultural Credit Aid (HACA)

## Program Description

**Homestead and agricultural credit aid (HACA)** is a state aid program instituted in 1990. HACA amounts were initially computed to compensate taxing jurisdictions for major structural changes in the property tax base made in 1988 and 1989. From 1990 through 2001, virtually all taxing jurisdictions received HACA. Most jurisdictions received the same base amount each year, and then those HACA payments were increased when the legislature reduced class rates for a particular class of property to compensate the jurisdictions for the loss of tax base. The legislature redirected HACA funds to allow the state to take over certain local government financing responsibilities (such as court financing), and HACA was reduced to offset takeovers.

In the major property tax reform of 2001, HACA was eliminated for all taxing jurisdictions except counties.

County government HACA payments had been allowed to increase annually based on each county's growth in households, in addition to the increases based on changes made to the property tax base.

Beginning with aids payable in 2004, county general purpose aids have been restructured into a single program called county program aid. The following individual aid programs are being eliminated: HACA (including manufactured housing HACA), county criminal justice aid (CCJA), family preservation aid (FPA), and attached machinery aid. The formula for distributing the new county aid will encompass some factors from the programs being subsumed, along with some new ones. For 2004, the distribution of county program aid will be the same as the distribution of the subsumed aid programs for 2003, minus aid cuts enacted during the 2003 legislative session. For 2005 and thereafter, the new formula will govern the distribution.

## Aid Amount and Reporting

### 2003 Homestead and Agricultural Credit Aid: \$131.9 million

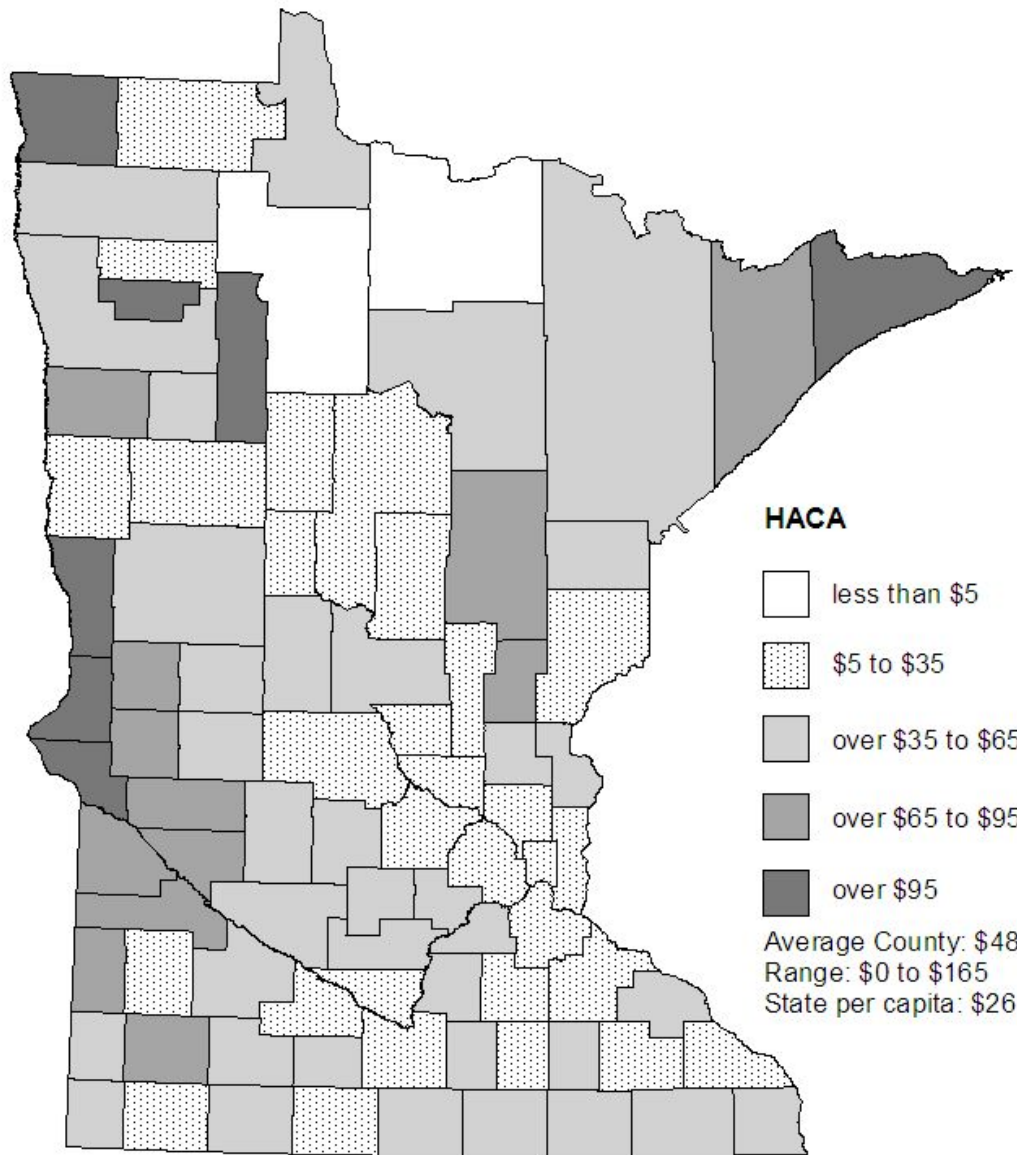
The total amount of HACA for taxes payable in 2003 is \$131,930,306.<sup>3</sup> The Department of Revenue originally certified 2003 HACA amounts totaling \$194.4 million, but the 2003 Legislature reduced HACA payments by \$62.5 million due to a shortfall in the state budget. For taxes payable 2003, counties are the only taxing districts that receive HACA.

The HACA data was obtained from the Department of Revenue.

---

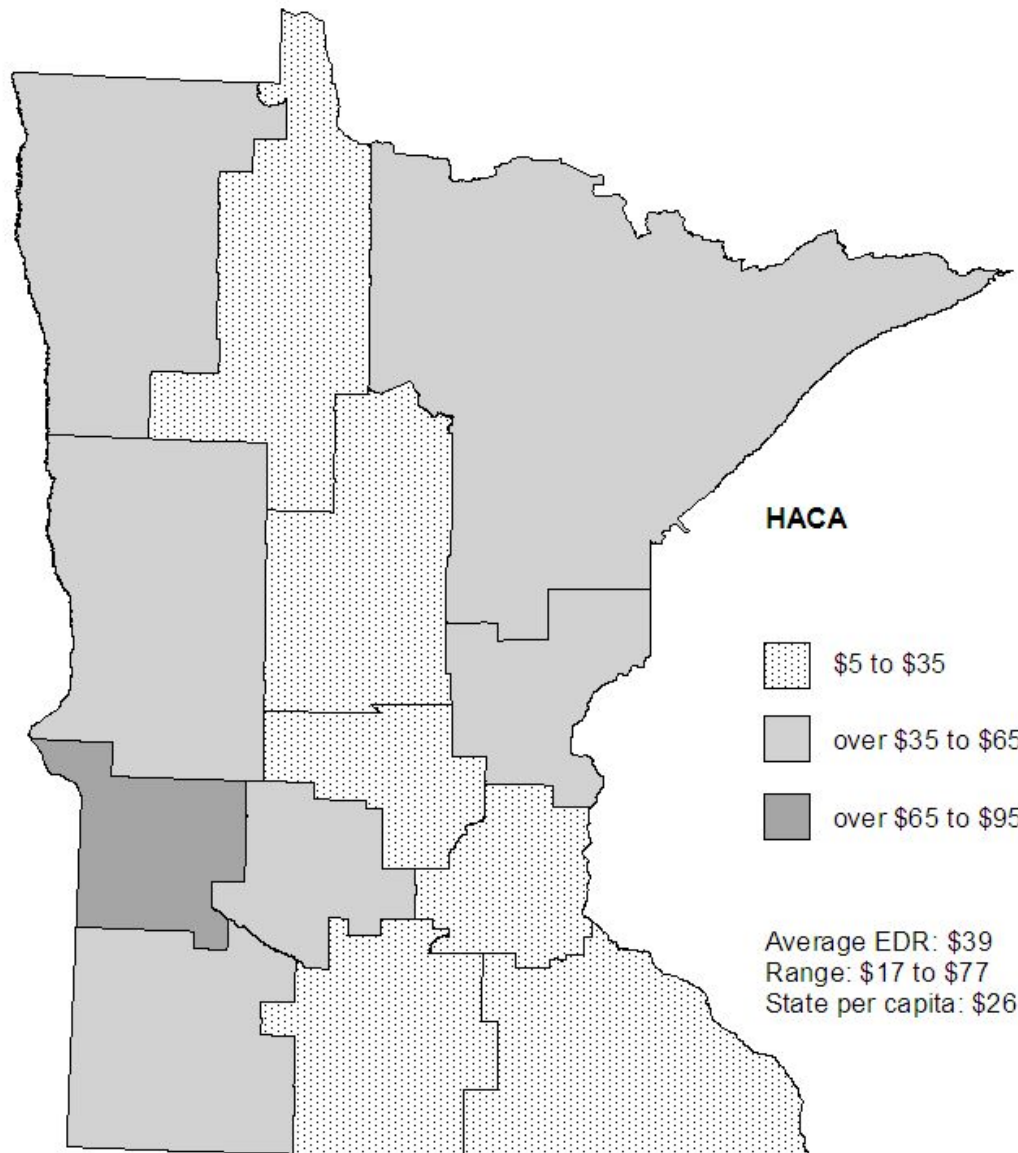
<sup>3</sup> Does not include \$2.7 million of manufactured housing HACA.

## HACA per capita, 2003 by County





## HACA per capita, 2003 by Economic Development Region



The table below summarizes the HACA amounts by region for 2003.

**Homestead and Agricultural Credit Aid: 2003 Distribution**

|                       |                      | <b>Amount<br/>(thousands)</b> | <b>Percent of<br/>Total</b> |
|-----------------------|----------------------|-------------------------------|-----------------------------|
| Northern Regions      | Northwest (1)        | 4,121                         | 3.1                         |
|                       | Headwaters (2)       | 2,077                         | 1.6                         |
|                       | Arrowhead (3)        | 13,916                        | 10.5                        |
|                       | West Central (4)     | 8,554                         | 6.5                         |
|                       | Five (5)             | 5,232                         | 4.0                         |
|                       | East Central (7E)    | 6,829                         | 5.2                         |
| Southern Regions      | Six East (6E)        | 4,878                         | 3.7                         |
|                       | Upper MN Valley (6W) | 3,751                         | 2.8                         |
|                       | Central MN (7W)      | 6,395                         | 4.8                         |
|                       | Southwest (8)        | 5,653                         | 4.3                         |
|                       | Nine (9)             | 7,966                         | 6.0                         |
|                       | Southeastern MN (10) | 14,702                        | 11.1                        |
| <b>Total Nonmetro</b> |                      | <b>\$84,075</b>               | <b>63.7%</b>                |
| Metro Region          | Hennepin County      | 9,188                         | 7.0                         |
|                       | Ramsey County        | 3,005                         | 2.3                         |
|                       | Remaining Metro      | 35,663                        | 27.0                        |
| <b>Total Metro</b>    |                      | <b>\$47,856</b>               | <b>36.3%</b>                |
| <b>State Total</b>    |                      | <b>\$131,930</b>              | <b>100%</b>                 |

# County Criminal Justice Aid

## Program Description

**County criminal justice aid** is a state aid to county governments that is intended to reduce the reliance of county criminal justice and corrections programs on property taxes. The aid must be used to pay expenses associated with criminal justice activities including law enforcement, criminal adjudication, and corrections.

## Aid Amount and Reporting

### 2003 County Criminal Justice Aid: \$32.2 million

In 2003, county criminal justice aid totaled \$32,201,197. Criminal justice aid is distributed to each county based upon a formula:

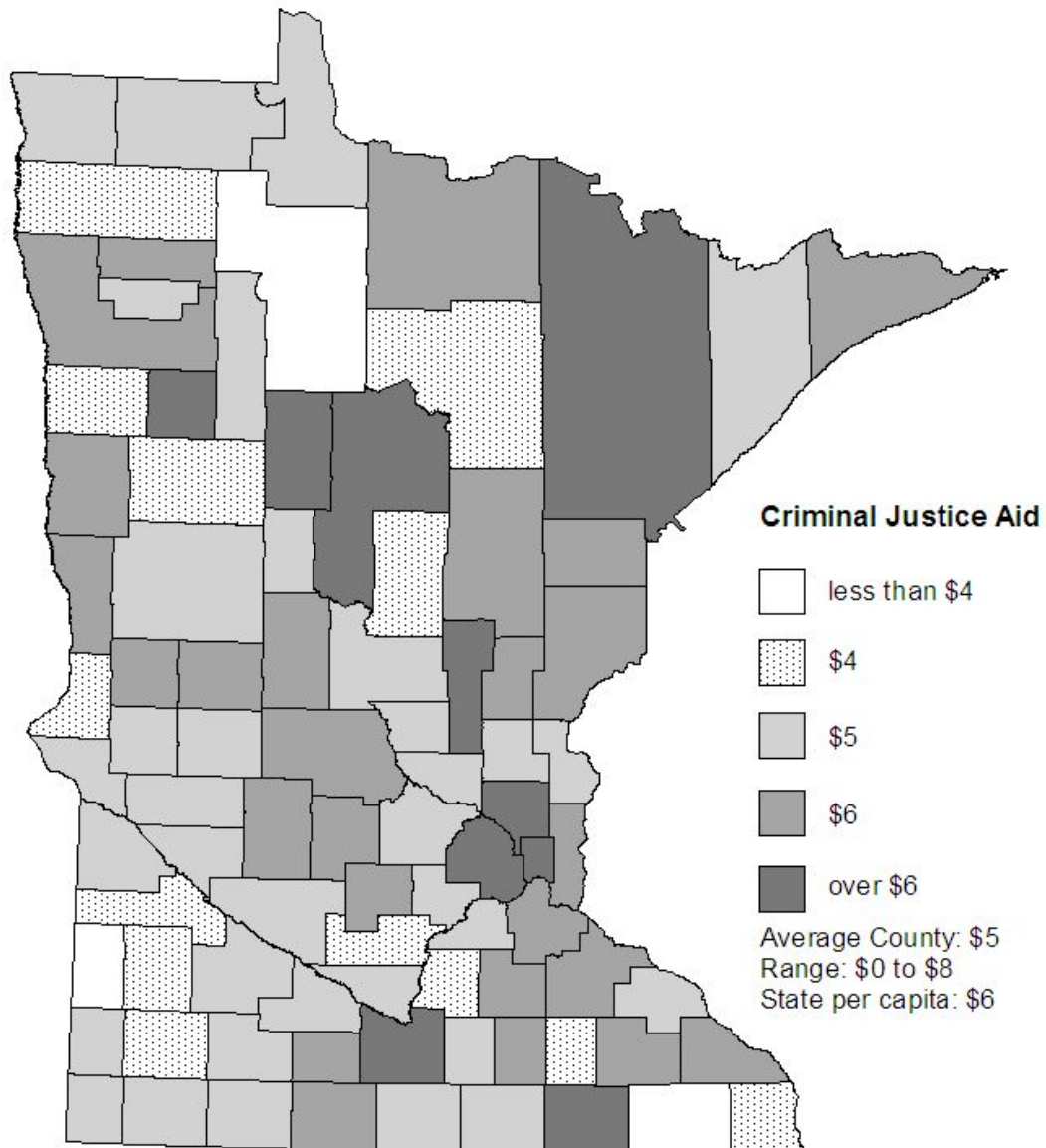
- One-half is distributed to each county in the same proportion that the county's population is to the population of all counties.
- One-half is distributed to each county in the same proportion that the county's Part I crimes are to the total Part I crimes for all counties. "Part I crimes" is a classification created by the federal government to measure "serious crime," and includes the following eight crimes: murder, rape, aggravated assault, robbery, burglary, larceny, motor vehicle theft, and arson.

The certified aid amount for 2003 was \$32,795,449. Annually, 1.5 percent of the total appropriation (certified amount) is retained by the Commissioner of Revenue to make reimbursements to the Commissioner of Finance to defray the additional costs associated with court-ordered counsel of the district public defender. For 2003, this amount was \$491,932. However, there was \$172,242 unused from the previous year's (2002) appropriation, which was then added to the aid amount for 2003. Finally, 2003 aid was reduced by \$274,562 due to the budget shortfall, resulting in total aid actually distributed of \$32,201,197, which is the amount used in this report.

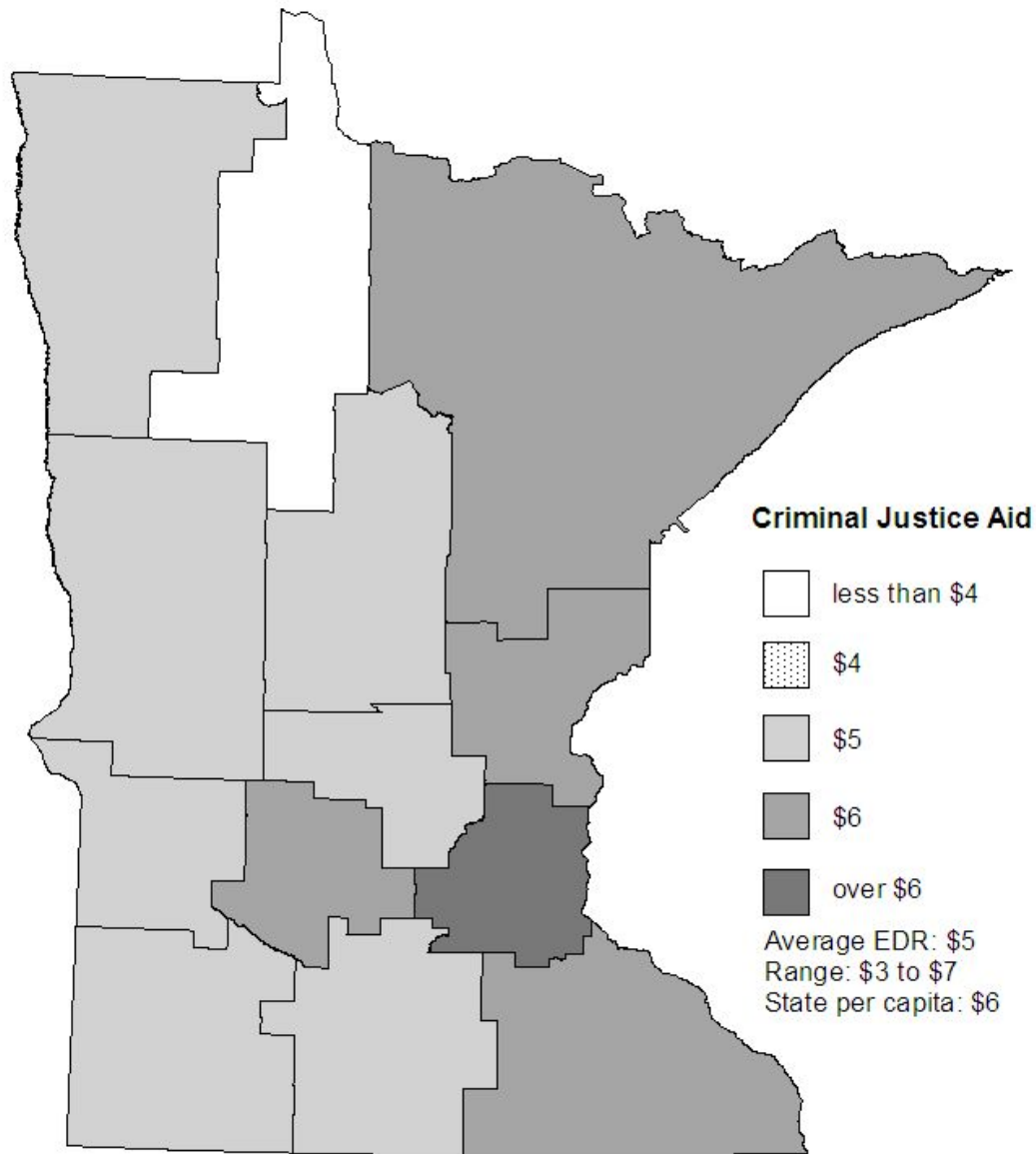
## Recent Law Changes

County criminal justice aid is subject to cuts in CY 2003 from certified 2003 amounts if a county's homestead and agricultural credit aid (HACA) is less than its scheduled CY 2003 aid reduction. Beginning in CY 2004, the county criminal justice program is eliminated and the appropriation is used to partially fund the new county program aid. (See the description under HACA).

## Criminal Justice Aid per capita, 2003 by County



### Criminal Justice Aid per capita, 2003 by Economic Development Region



## The Past Five Years of Criminal Justice Aid

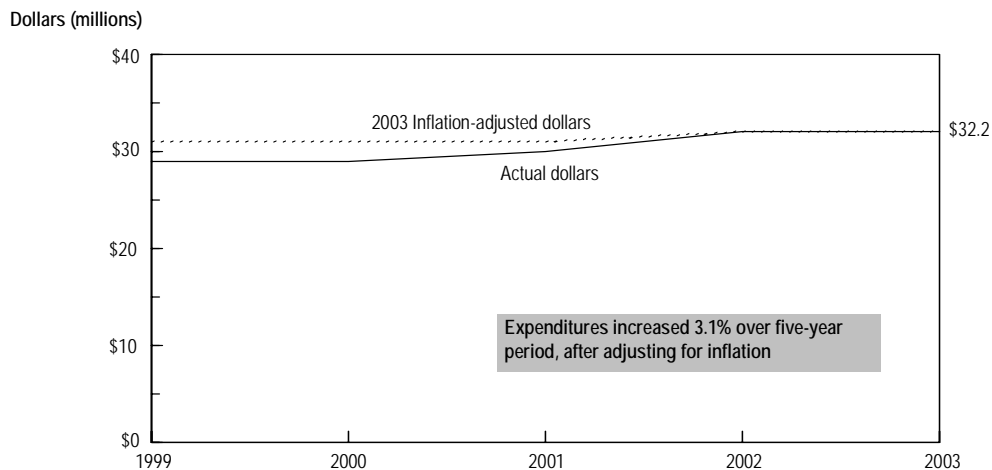
The table below shows the distribution of county criminal justice aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of county criminal justice aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Criminal Justice Aid: 1999 to 2003

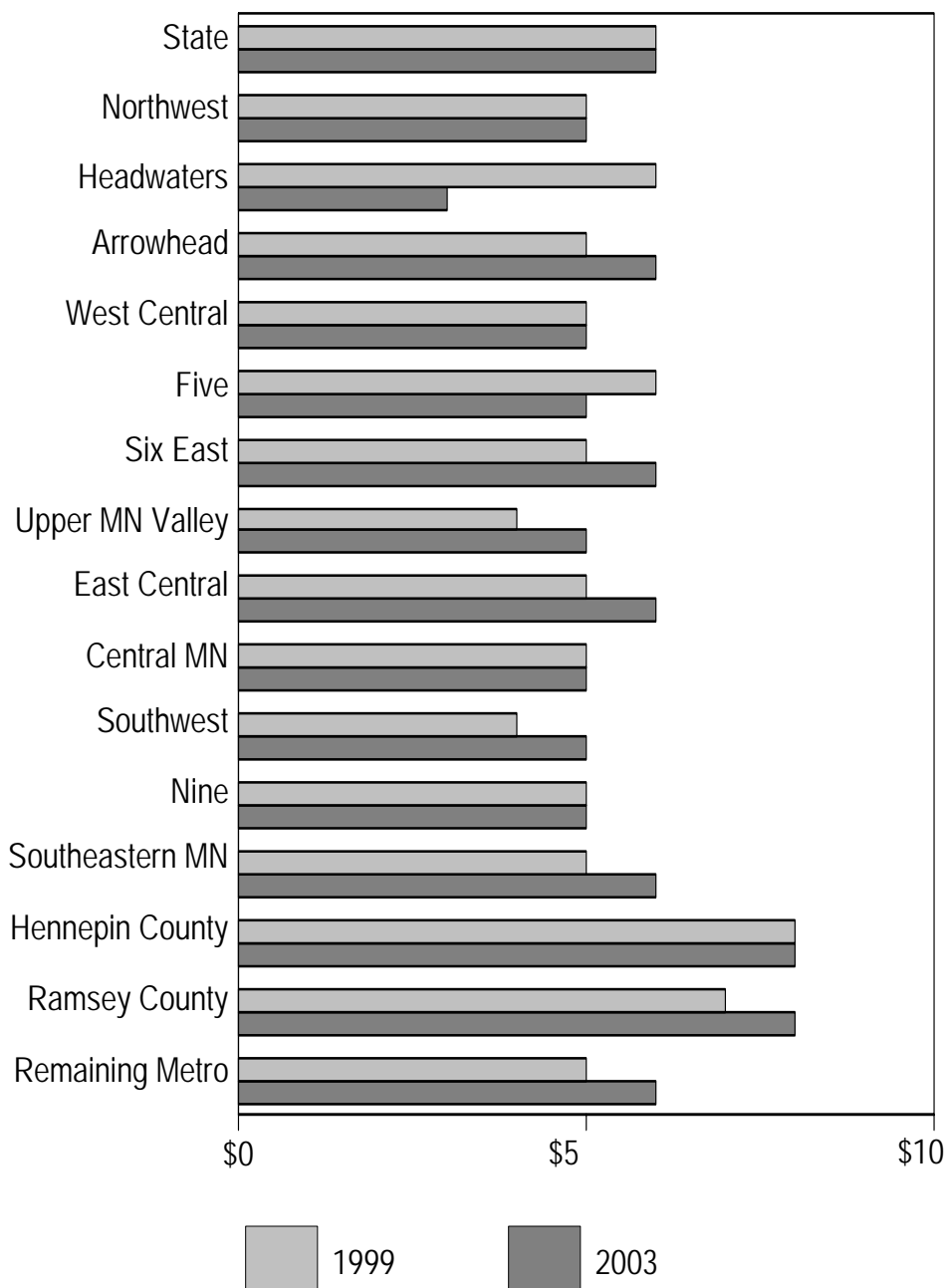
Current dollars, in thousands

|                       | 1999            | 2000            | 2001            | 2002            | 2003            | 5-Yr. Chg. Aid |
|-----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| <b>State</b>          | <b>\$28,650</b> | <b>\$29,356</b> | <b>\$30,490</b> | <b>\$31,516</b> | <b>\$32,201</b> | <b>12%</b>     |
| Northern Regions      |                 |                 |                 |                 |                 |                |
| Northwest (1)         | 420             | 436             | 465             | 461             | 469             | 12             |
| Headwaters (2)        | 463             | 464             | 497             | 501             | 237             | -49            |
| Arrowhead (3)         | 1,727           | 1,814           | 1,871           | 1,855           | 2,057           | 19             |
| West Central (4)      | 990             | 1,041           | 1,049           | 1,094           | 1,117           | 13             |
| Five (5)              | 851             | 878             | 917             | 987             | 831             | -2             |
| East Central (7E)     | 707             | 761             | 774             | 794             | 849             | 20             |
| Southern Regions      |                 |                 |                 |                 |                 |                |
| Six East (6E)         | 580             | 593             | 630             | 675             | 685             | 18             |
| Upper MN Valley (6W)  | 213             | 217             | 216             | 215             | 223             | 5              |
| Central MN (7W)       | 1,568           | 1,624           | 1,438           | 1,836           | 1,920           | 23             |
| Southwest (8)         | 543             | 535             | 581             | 555             | 582             | 7              |
| Nine (9)              | 1,091           | 1,101           | 1,174           | 1,163           | 1,194           | 9              |
| Southeastern MN (10)  | 2,223           | 2,352           | 2,426           | 2,563           | 2,706           | 22             |
| <b>Total Nonmetro</b> | <b>\$11,375</b> | <b>\$11,818</b> | <b>\$12,039</b> | <b>\$12,700</b> | <b>\$12,870</b> | <b>13%</b>     |
| Metro Region          |                 |                 |                 |                 |                 |                |
| Hennepin County       | 8,350           | 8,271           | 8,710           | 8,597           | 8,689           | 4              |
| Ramsey County         | 3,680           | 3,762           | 3,895           | 4,082           | 4,299           | 17             |
| Remaining Metro       | 5,245           | 5,505           | 5,846           | 6,136           | 6,343           | 21             |
| <b>Total Metro</b>    | <b>\$17,275</b> | <b>\$17,538</b> | <b>\$18,451</b> | <b>\$18,815</b> | <b>\$19,331</b> | <b>12%</b>     |

### Criminal Justice Aid



### Per Capita Criminal Justice Aid 1999 and 2003



# Community Corrections Funding

## Program Description

Although counties assume much of the cost of their community correctional services, the state provides direct funding and in-kind services. Counties choose to receive funding from one of three basic funding systems: the community corrections act (CCA), county probation officer (CPO), and the Department of Corrections (DOC). They are as follows:

- Thirty-one counties are CCA counties. This group contains about 70 percent of the state's population, including most of the Twin Cities metropolitan area.
- Fifty-six counties are non-CCA counties. Although the DOC provides adult felony supervision to all 56 of these counties, they differ and are generally referenced as follows:
  - Thirty counties (called "CPO" counties) provide their own juvenile and adult misdemeanor supervision
  - Twenty-six counties (called "DOC" counties) have their juvenile and adult misdemeanor supervision provided by the DOC

To keep the counties on a comparable basis, the dollar amount of in-kind services provided by the DOC is included in this report, even though these counties do not receive an "aid payment" per se from the state.

## Aid Amount and Reporting

### 2003 Community Corrections Funding: \$71.6 million

In 2003, the state funding was \$71,580,995.<sup>4</sup> The table below lists the calendar year 2003 statewide total amounts for the various community corrections funding programs.

| <b>Program<sup>5</sup></b>                  | <b>Amount</b>       | <b>Percent</b> |
|---|---------------------|----------------|
| CCA aid                                     | \$36,103,000        | 50.4%          |
| CPO reimbursement aid                       | 4,341,000           | 6.1            |
| DOC field services                          | 6,714,440           | 9.4            |
| Adult felony caseload reduction             | 1,566,000           | 2.2            |
| Caseload/workload reduction                 | 14,305,120          | 20.0           |
| Intensive supervision                       | 3,583,000           | 5.0            |
| Enhanced supervision of adult sex offenders | 4,968,435           | 6.9            |
| <b>Total Aid and In-kind Services</b>       | <b>\$71,580,995</b> | <b>100.0%</b>  |

---

<sup>4</sup> An additional \$9.5 million, not included in this report, was distributed for miscellaneous categorical services.

<sup>5</sup> The juvenile placement program shown in previous years' reports has been discontinued.



Although funding for community corrections programs has only appeared in this report since 1995, the programs are not new. The state has helped the counties for many years in providing and managing its community correctional services for their offender populations.

The community corrections funding total includes additional dollars for enhanced supervision of adult felony sex offenders. This additional aid began in calendar year July 1, 2000, and increased to about \$5.0 million for calendar year 2001.

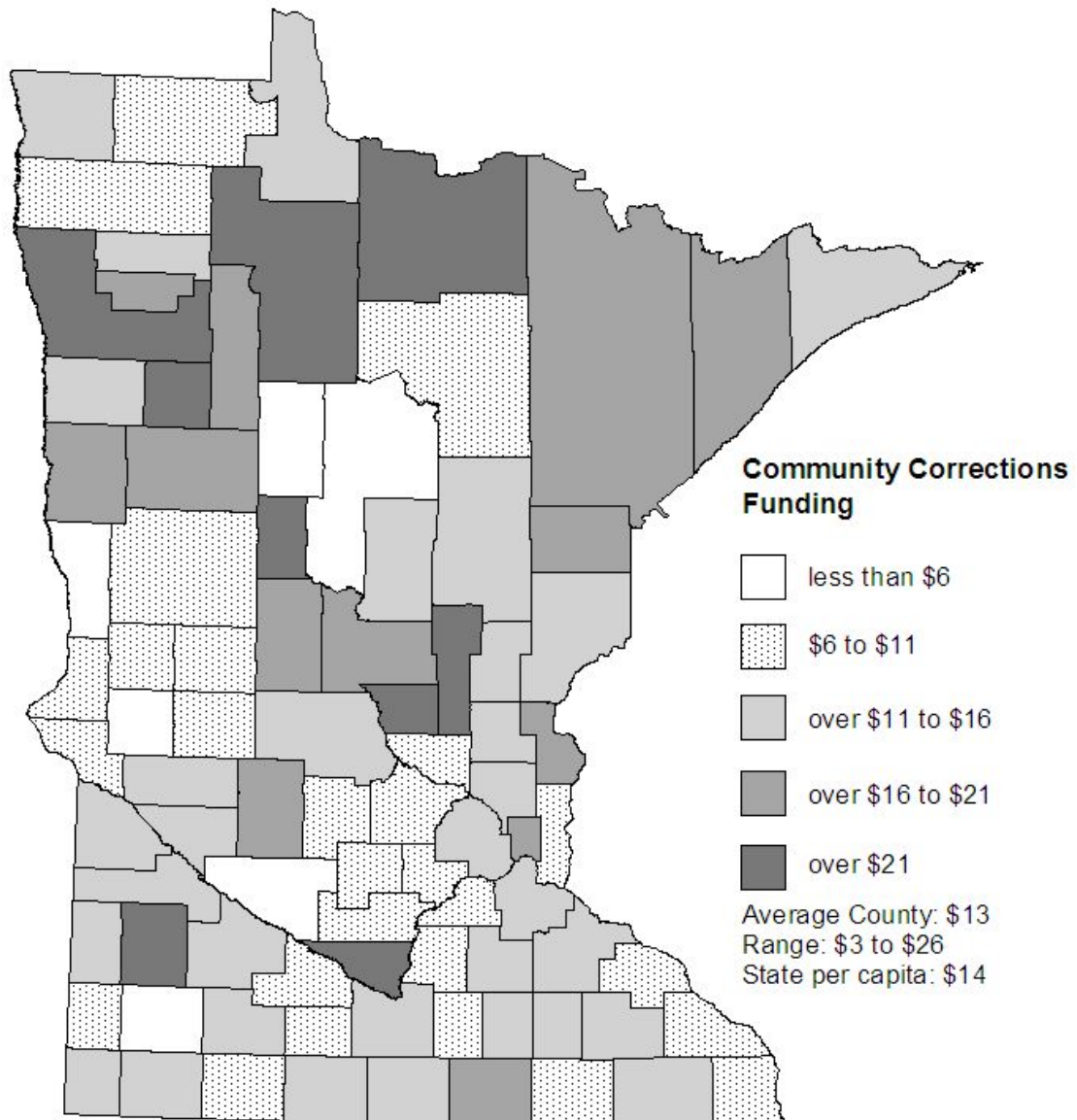
The community corrections funding total for 1999 through 2002 included juvenile placement aid. This program was discontinued effective in calendar year 2003.

The DOC distributes some adult felony reduction aid, caseload/workload reduction aid, intensive supervision aid, and juvenile placement aid to regional groups of counties. For purposes of this report, these aid amounts were apportioned to the individual counties within each region based on the distribution of CCA aid to these counties in 2003. This apportionment method was suggested by the DOC. These counties and the DOC regions they belong to are listed in the table below.

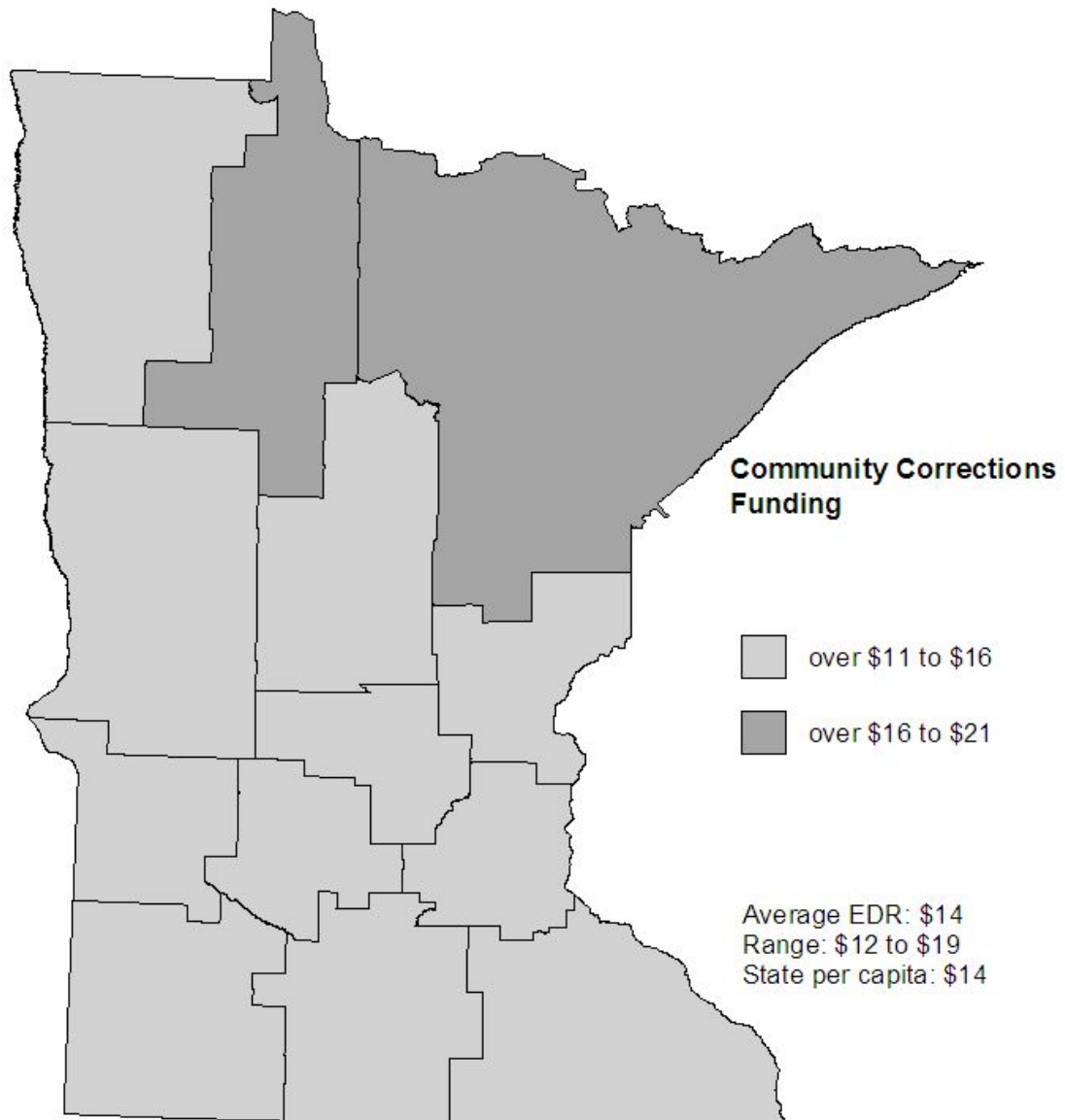
| <b>Region</b>     | <b>Counties</b>                                       |
|-------------------|---|
| Central Minnesota | Aitkin<br>Crow Wing<br>Morrison                       |
| DFO               | Dodge<br>Fillmore<br>Olmsted                          |
| Tri-County        | Norman<br>Polk<br>Red Lake                            |
| Arrowhead         | Carlton<br>Cook<br>Koochiching<br>Lake<br>St. Louis   |
| Region 6W         | Chippewa<br>Lac Qui Parle<br>Swift<br>Yellow Medicine |
| Rock/Nobles       | Rock<br>Nobles  |
| Todd/Wadena       | Todd<br>Wadena  |

The community corrections funding data was obtained from the DOC.

## Community Corrections Funding per capita, 2003 by County



## Community Corrections Funding per capita, 2003 by Economic Development Region



## The Past Five Years of Community Corrections Funding

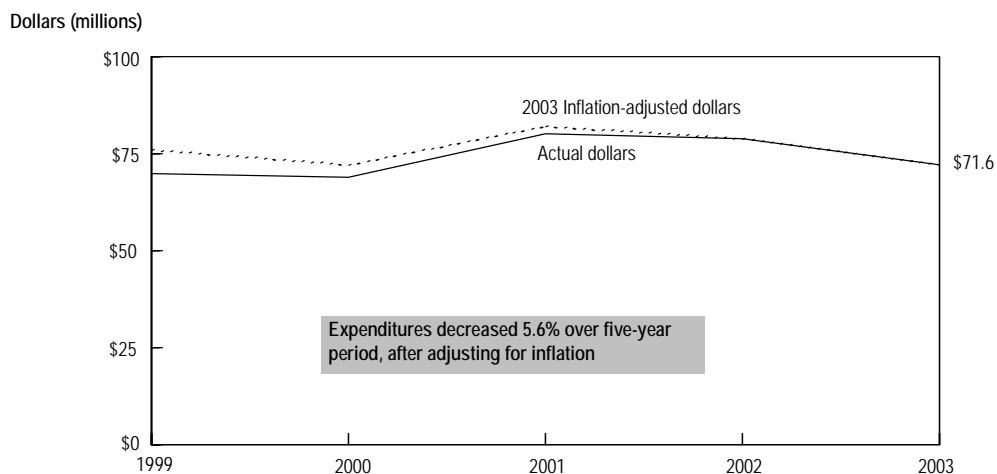
The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in current (actual) and constant (inflation-adjusted) dollars.

### Community Corrections Funding: 1999 to 2003

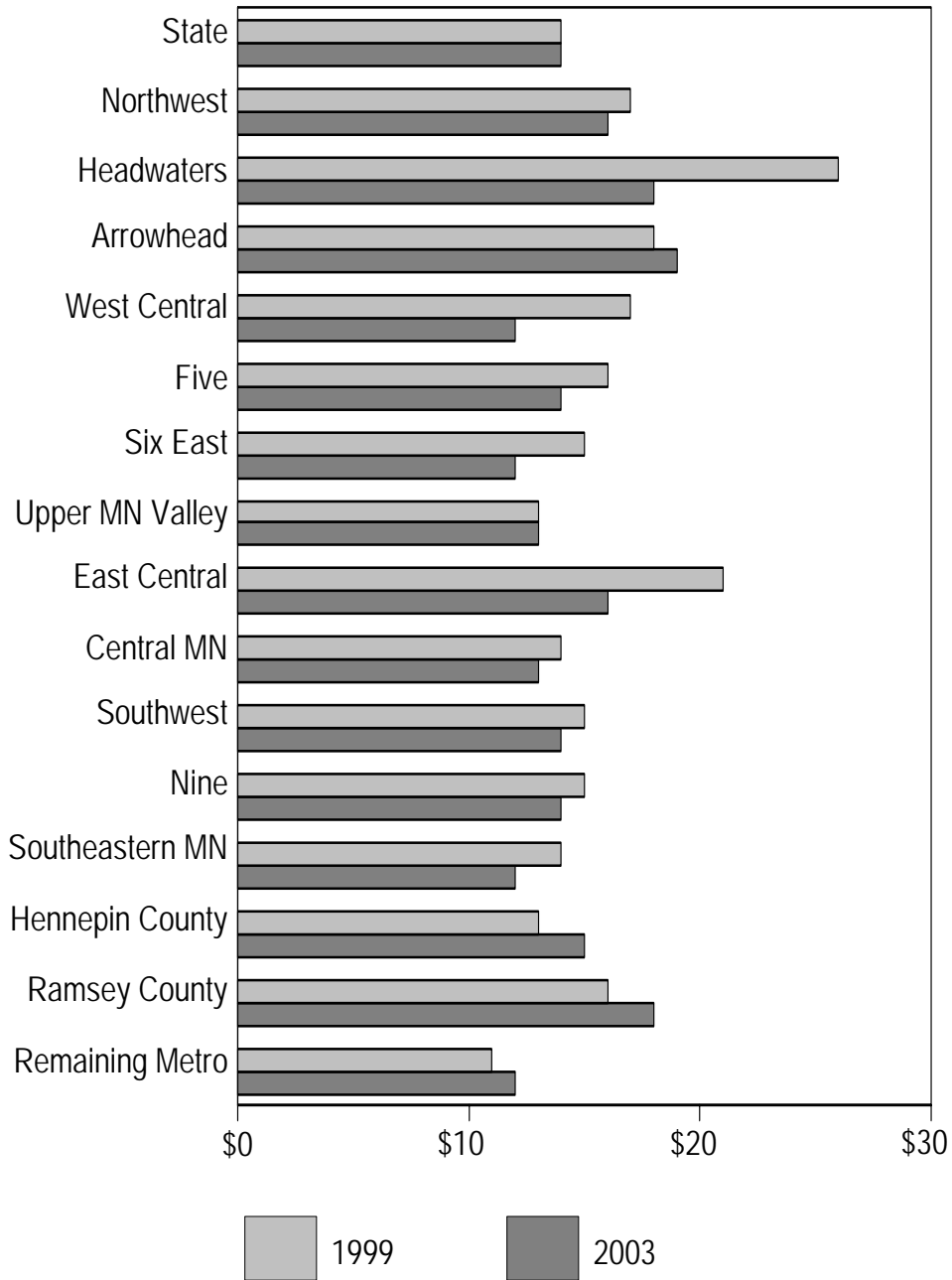
Current dollars, in thousands

|                       | 1999            | 2000            | 2001            | 2002            | 2003            | 5-Yr. Chg. Aid |
|-----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| <b>State</b>          | <b>\$69,554</b> | <b>\$68,981</b> | <b>\$80,396</b> | <b>\$78,770</b> | <b>\$71,581</b> | <b>3%</b>      |
| Northern Regions      |                 |                 |                 |                 |                 |                |
| Northwest (1)         | 1,566           | 1,485           | 1,711           | 1,719           | 1,435           | -8             |
| Headwaters (2)        | 1,932           | 1,585           | 1,748           | 1,704           | 1,401           | -27            |
| Arrowhead (3)         | 5,847           | 5,900           | 6,445           | 6,545           | 6,095           | 4              |
| West Central (4)      | 3,499           | 3,134           | 3,438           | 3,163           | 2,543           | -27            |
| Five (5)              | 2,346           | 2,344           | 2,740           | 2,661           | 2,264           | -3             |
| East Central (7E)     | 2,834           | 2,506           | 2,907           | 2,574           | 2,452           | -13            |
| Southern Regions      |                 |                 |                 |                 |                 |                |
| Six East (6E)         | 1,762           | 1,616           | 1,784           | 1,625           | 1,368           | -22            |
| Upper MN Valley (6W)  | 638             | 644             | 718             | 755             | 622             | -3             |
| Central MN (7W)       | 4,467           | 4,508           | 5,363           | 4,848           | 4,429           | -1             |
| Southwest (8)         | 1,831           | 1,670           | 1,775           | 2,014           | 1,677           | -8             |
| Nine (9)              | 3,387           | 3,260           | 3,715           | 3,435           | 3,160           | -7             |
| Southeastern MN (10)  | 6,126           | 6,091           | 7,143           | 6,342           | 5,763           | -6             |
| <b>Total Nonmetro</b> | <b>\$36,236</b> | <b>\$34,742</b> | <b>\$39,486</b> | <b>\$37,385</b> | <b>\$33,211</b> | <b>-8%</b>     |
| Metro Region          |                 |                 |                 |                 |                 |                |
| Hennepin County       | 13,942          | 14,360          | 17,736          | 17,842          | 16,529          | 19             |
| Ramsey County         | 8,015           | 8,274           | 9,604           | 9,863           | 9,197           | 15             |
| Remaining Metro       | 11,361          | 11,605          | 13,570          | 13,680          | 12,644          | 11             |
| <b>Total Metro</b>    | <b>\$33,318</b> | <b>\$34,240</b> | <b>\$40,910</b> | <b>\$41,385</b> | <b>\$38,370</b> | <b>15%</b>     |

### Community Corrections Funding



### Per Capita Community Corrections Funding 1999 and 2003





# Property Tax Refund

## Program Description

The property tax refund, also known as the Circuit Breaker, is a program in which the state partially reimburses homeowners and renters for a portion of their qualifying property taxes if those property taxes exceed a certain level of household income. Generally speaking, the higher the property tax and the lower the income, the higher the refund. The legislature establishes the income and property tax thresholds, reimbursement rates, and maximum refund amounts for the program. Each qualifying homeowner and renter must apply directly to the state for a refund. The amounts in the graphs and tables exclude the additional property tax refund (often referred to as targeting). See page 56 for a description of the targeting refund.

## Aid Amount and Reporting

### 2002 Filed 2003 Property Tax Refund: \$251.5 million

The total property tax refunds for the 2002 returns filed in 2003 for homeowners and renters is \$251,542,432. The table below summarizes statewide data on the number of returns, amounts, and average dollar per return for the various types of filers.

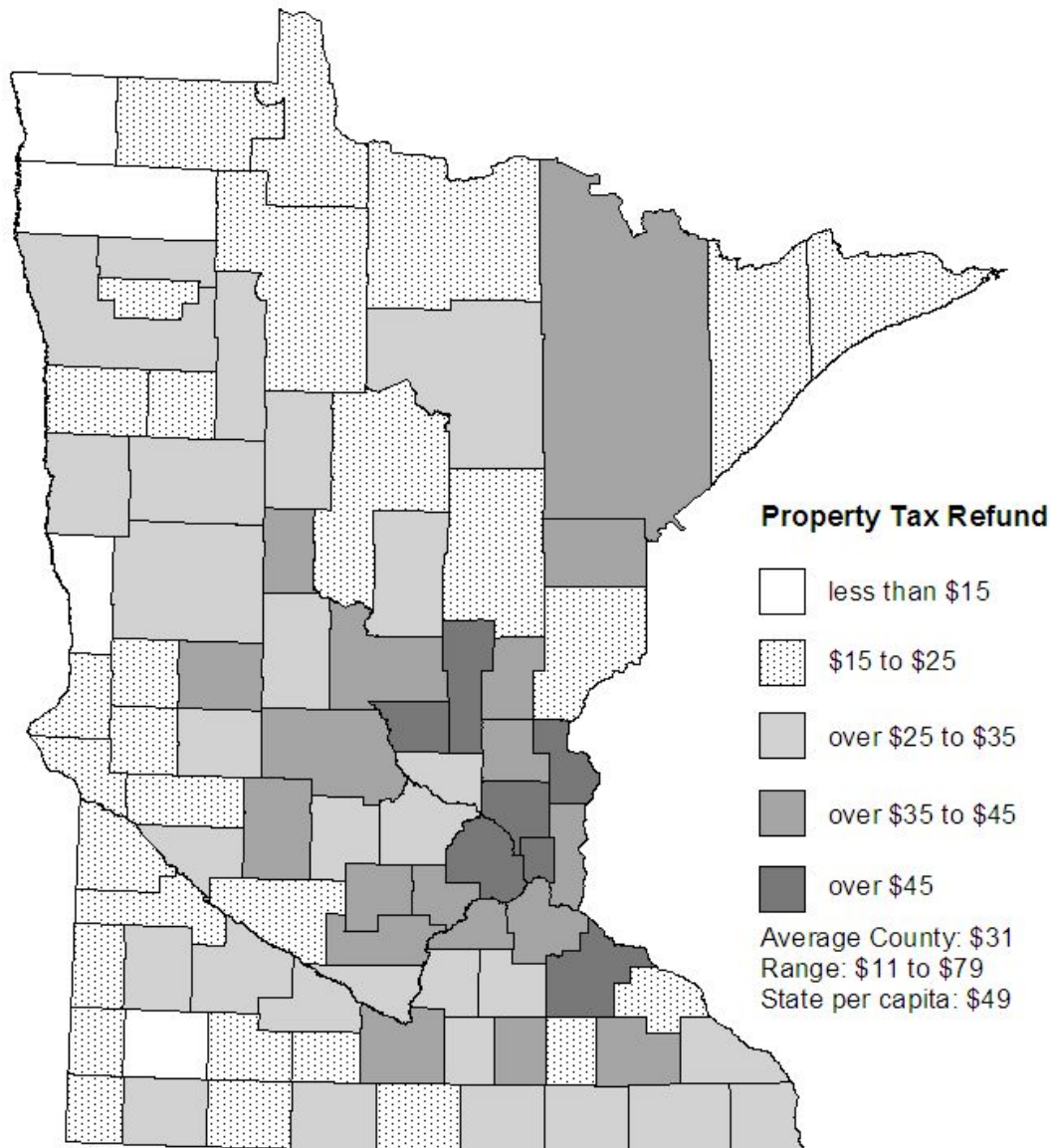
|                                | Number of Returns<br>(A) | Total Amount<br>(B)  | Net Amount per<br>Return<br>(C = B ÷ A) |
|--------------------------------|--------------------------|----------------------|---|
| <b>Homeowners:<sup>6</sup></b> |                          |                      |   |
| Senior/Disabled                | 97,931                   | \$47,871,833         | \$489                                   |
| Under 65 Years                 | <u>136,338</u>           | <u>67,343,204</u>    | <u>494</u>                              |
| Total Homeowners               | 234,269                  | \$115,215,037        | \$492                                   |
| <b>Renters:</b>                |                          |                      |   |
| Senior/Disabled                | 77,513                   | \$41,917,741         | \$541                                   |
| Under 65 Years                 | <u>193,466</u>           | <u>94,409,654</u>    | <u>488</u>                              |
| Total Renters                  | 270,979                  | \$136,327,395        | \$503                                   |
| <b>Total</b>                   | <b>505,248</b>           | <b>\$251,542,432</b> | <b>\$498</b>                            |

House Research Department

---

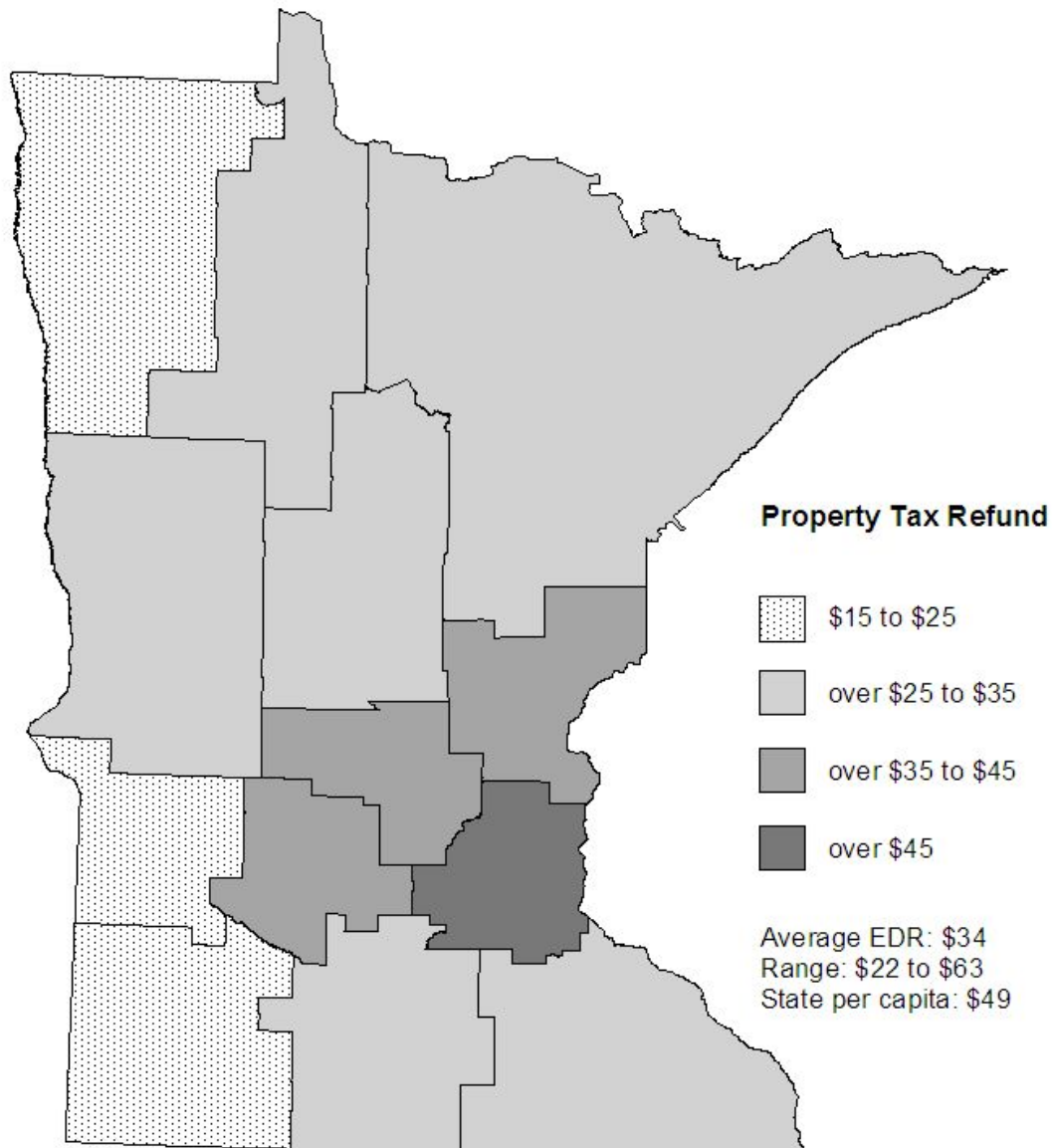
<sup>6</sup> Includes claimants who are part homeowners and part renters for that year's claim.

## Property Tax Refund per capita, 2002 filed 2003 by County





## Property Tax Refund per capita, 2002 filed 2003 by Economic Development Region



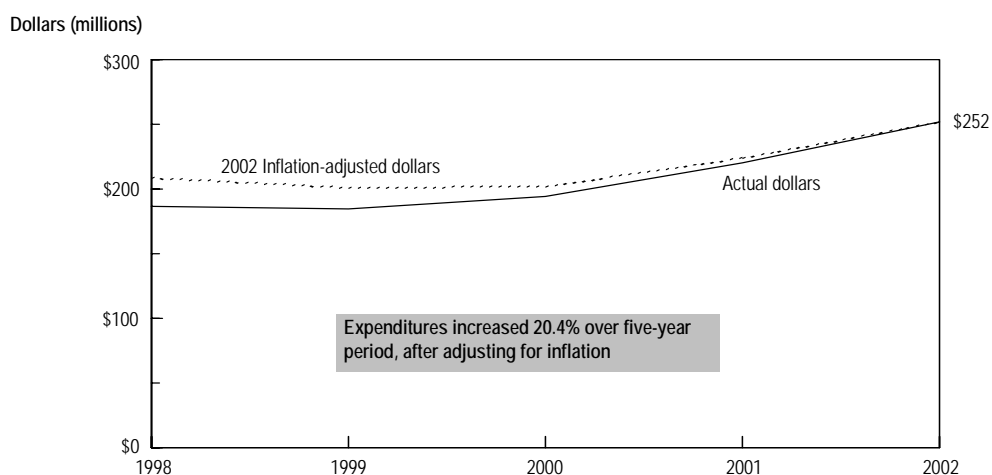
## The Past Five Years of Property Tax Refund (See note on page 55)

The table below shows the distribution of the property tax refund in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the property tax refund for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Property Tax Refund: 1998 (filed 1999) to 2002 (filed 2003)

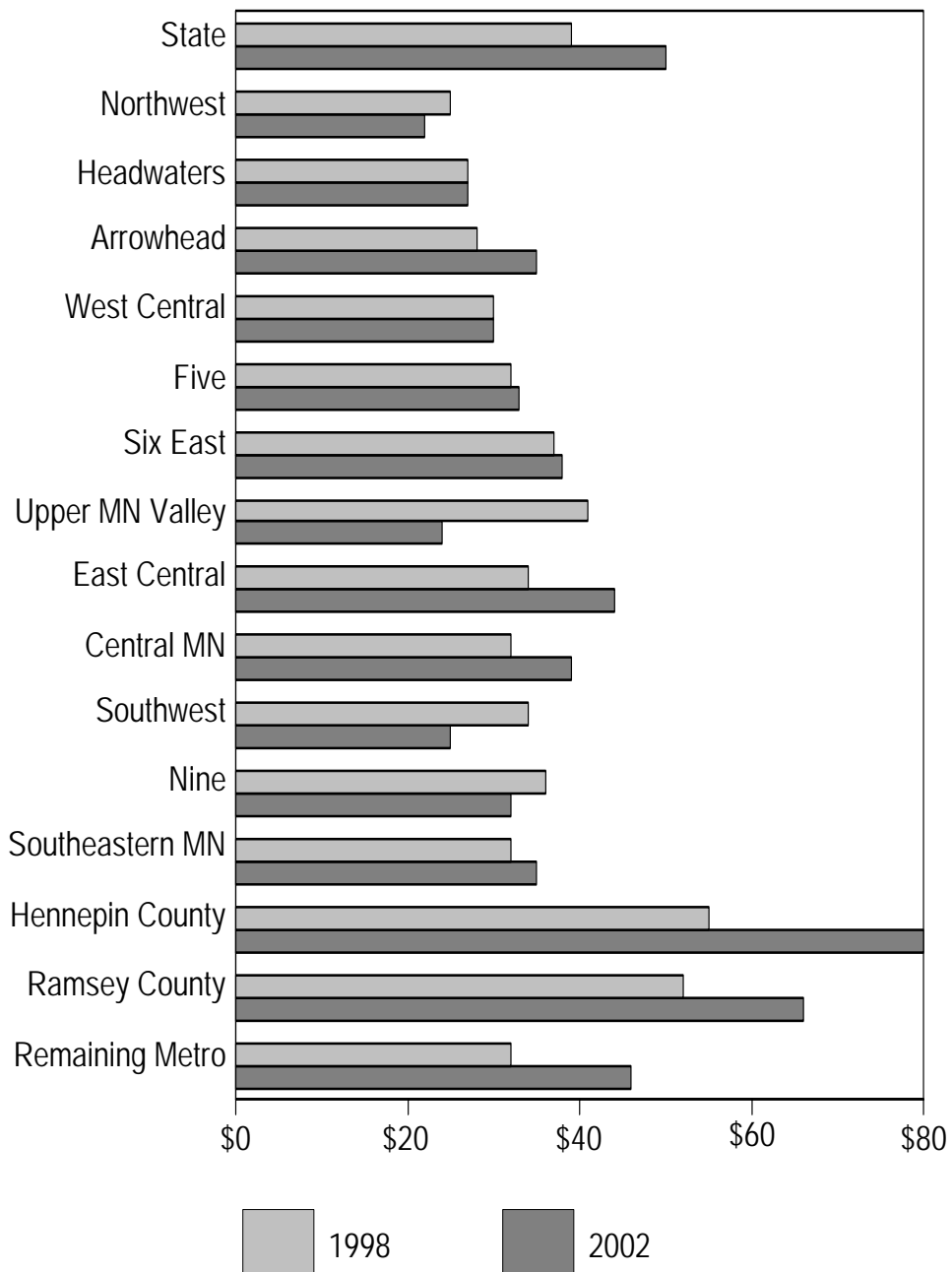
| Current dollars, in thousands |                  |                  |                  |                  |                  |                |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
|                               | 1998             | 1999             | 2000             | 2001             | 2002             | 5-Yr. Chg. Aid |
| <b>State</b>                  | <b>\$186,960</b> | <b>\$184,909</b> | <b>\$194,044</b> | <b>\$220,358</b> | <b>\$251,542</b> | <b>35%</b>     |
| Northern Regions              |                  |                  |                  |                  |                  |                |
| Northwest (1)                 | 2,212            | 2,163            | 2,174            | 2,015            | 1,889            | -15            |
| Headwaters (2)                | 1,945            | 1,896            | 1,949            | 1,982            | 2,071            | 6              |
| Arrowhead (3)                 | 8,816            | 9,009            | 9,281            | 10,751           | 11,337           | 29             |
| West Central (4)              | 6,241            | 6,139            | 6,301            | 6,135            | 6,318            | 1              |
| Five (5)                      | 4,711            | 4,526            | 4,785            | 4,772            | 5,057            | 7              |
| East Central (7E)             | 4,444            | 4,295            | 4,448            | 5,227            | 6,415            | 44             |
| Southern Regions              |                  |                  |                  |                  |                  |                |
| Six East (6E)                 | 4,261            | 4,287            | 4,491            | 4,364            | 4,458            | 5              |
| Upper MN Valley (6W)          | 2,102            | 1,972            | 1,739            | 1,245            | 1,195            | -43            |
| Central MN (7W)               | 9,842            | 9,697            | 11,011           | 12,345           | 13,524           | 37             |
| Southwest (8)                 | 4,282            | 4,007            | 4,030            | 3,095            | 2,997            | -30            |
| Nine (9)                      | 8,083            | 7,711            | 8,017            | 7,048            | 7,195            | -11            |
| Southeastern MN (10)          | 14,467           | 13,896           | 14,656           | 15,294           | 16,688           | 15             |
| <b>Total Nonmetro</b>         | <b>\$71,405</b>  | <b>\$69,600</b>  | <b>\$72,883</b>  | <b>\$74,271</b>  | <b>\$79,145</b>  | <b>11%</b>     |
| Metro Region                  |                  |                  |                  |                  |                  |                |
| Hennepin County               | 59,019           | 58,990           | 61,231           | 76,149           | 89,988           | 52             |
| Ramsey County                 | 25,987           | 26,043           | 26,762           | 29,940           | 33,733           | 30             |
| Remaining Metro               | 30,549           | 30,276           | 33,169           | 39,997           | 48,676           | 59             |
| <b>Total Metro</b>            | <b>\$115,555</b> | <b>\$115,310</b> | <b>\$121,161</b> | <b>\$146,086</b> | <b>\$172,397</b> | <b>49%</b>     |

### Statewide Property Tax Refund



NOTE: The property tax refund historical data on this page and the preceding page excludes any targeting data (see page 56).

**Per Capita Property Tax Refund  
1998 (filed 1999) and 2002 (filed 2003)**



# **Additional Property Tax Refund (Targeting)**

## **Program Description**

“Targeting” is an additional property tax refund. The refund targets property tax relief to those homeowners whose property tax increase over the previous year exceeds a threshold percentage set by the legislature. The property tax refund return (M-1PR) contains a separate schedule for the targeting refund. The taxpayer files for this refund at the same time and in the same manner as for the regular property tax refund. However, unlike the regular property tax refund, all homeowners qualify for targeting regardless of their household income if the tax increase exceeds the specified percentage.

## **Aid Amount and Reporting**

### **2003 Targeting Refunds: \$7.6 million**

For returns filed in 2003 (for property taxes payable in 2003), the state paid 60 percent of the property tax increase over 12 percent (i.e., the taxpayer had to pay the first 12 percent increase over the previous year before qualifying for a refund), provided that the increase was greater than \$100. There were about 90,000 returns filed in 2003 for a total amount of \$7,578,852. The average refund per return was \$84. (The maximum refund is \$1,000.) The amount of the targeting refund is listed separately on all of the tables in this report, directly after the regular property tax refund amounts.

Seven counties reported fewer than five claims for targeted refunds filed in 2003 by senior/disabled claimants (Aitkin, Big Stone, Koochiching, Lac qui Parle, Pennington, Rock, and Wilkin), and six counties reported fewer than five claims for nonsenior/nondisabled claimants (Big Stone, Koochiching, Lac qui Parle, Murray, Rock, and Wilkin). To protect taxpayer confidentiality, the Department of Revenue is unable to provide detailed counts for these counties. These refunds were included in the totals for “county undesignated,” and apportioned to the 87 counties based on each county’s share of refunds.

## The Past Five Years of Targeting Refunds

The table below shows the distribution of targeting refunds in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of targeting refund for that same time period in current (actual) and constant (inflation-adjusted) dollars.

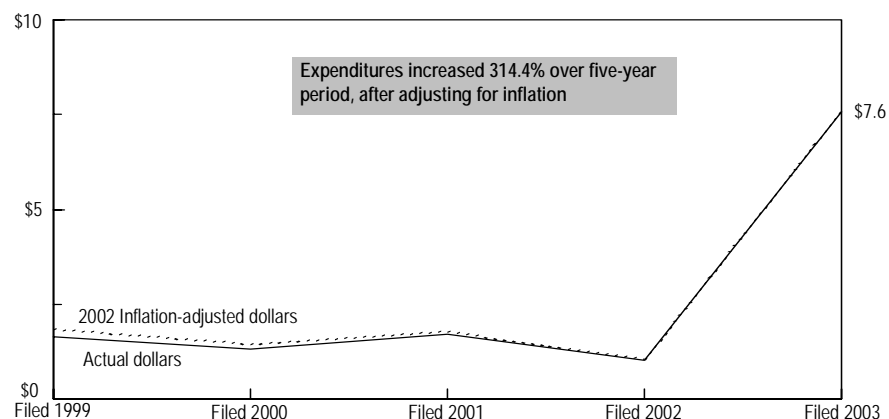
### Targeting: 1999 through 2003

#### Current dollars, in thousands

|                       | Filed 1999     | Filed 2000     | Filed 2001     | Filed 2002     | Filed 2003     |
|-----------------------|----------------|----------------|----------------|----------------|----------------|
| <b>State</b>          | <b>\$1,637</b> | <b>\$1,320</b> | <b>\$1,702</b> | <b>\$1,033</b> | <b>\$7,579</b> |
| Northern Regions      |                |                |                |                |                |
| Northwest (1)         | 37             | 16             | 22             | 17             | 10             |
| Headwaters (2)        | 47             | 64             | 34             | 26             | 9              |
| Arrowhead (3)         | 77             | 132            | 54             | 75             | 89             |
| West Central (4)      | 100            | 63             | 49             | 29             | 72             |
| Five (5)              | 62             | 43             | 56             | 23             | 76             |
| East Central (7E)     | 41             | 29             | 34             | 30             | 114            |
| Southern Regions      |                |                |                |                |                |
| Six East (6E)         | 66             | 44             | 57             | 29             | 98             |
| Upper MN Valley (6W)  | 44             | 16             | 42             | 12             | 3              |
| Central MN (7W)       | 118            | 96             | 204            | 186            | 236            |
| Southwest (8)         | 102            | 66             | 57             | 35             | 20             |
| Nine (9)              | 85             | 59             | 125            | 62             | 79             |
| Southeastern MN (10)  | 195            | 93             | 164            | 150            | 438            |
| <b>Total Nonmetro</b> | <b>\$974</b>   | <b>\$725</b>   | <b>\$897</b>   | <b>\$674</b>   | <b>\$1,244</b> |
| Metro Region          |                |                |                |                |                |
| Hennepin County       | 317            | 317            | 311            | 149            | 2,820          |
| Ramsey County         | 72             | 59             | 78             | 12             | 1,252          |
| Remaining Metro       | 274            | 218            | 416            | 198            | 2,263          |
| <b>Total Metro</b>    | <b>\$663</b>   | <b>\$594</b>   | <b>\$805</b>   | <b>\$359</b>   | <b>\$6,335</b> |

### Targeting Refunds

Dollars (millions)





## **Property Tax Data**





# Property Tax Data

## Payable 2003 Property Tax Credits

The property tax credits discussed in this section are listed on the property tax statement. The property's tax less any applicable property tax credits equals the net tax amount that the taxpayer must pay to the county for distribution to the local governmental units.

## Payable 2003 Market Value Homestead Credit: \$295.9 million

As part of property tax reform measures, the 2001 Legislature enacted the market value homestead credit effective for taxes payable in 2002 and thereafter.

The credit applies to each homestead property. For a homestead with a taxable market value of \$76,000 or less, the credit is 0.4 percent of the taxable market value. For a homestead with a taxable market value over \$76,000, the credit is \$304 minus 0.09 percent of the value over \$76,000. Under this formula, homesteads valued over \$414,000 receive no market value homestead credit. In payable 2003, the initial credit total of \$321.8 million was reduced to \$295.9 million due to the budget shortfall. The aid cut was made to local governments. The taxpayers still received the credit.

For agricultural homesteads, this credit applies only to the value of the house, garage, and one acre of land.

## Payable 2003 Market Value Agricultural Credit: \$23.8 million

The 2001 Legislature created a new market value agricultural credit for all agricultural homestead property, which was enhanced by the 2002 Legislature for taxes payable in 2003 and thereafter. For agricultural homestead property with a taxable market value of \$115,000 or less, the credit is equal to 0.3 percent of the taxable market value of the property. For agricultural homestead property with a value between \$115,000 and \$345,000, the credit is equal to \$345 minus 0.05 percent of the value over \$115,000. For property with a value over \$345,000, the credit is equal to \$230. This credit does not apply to the value of the house, garage, and one acre of agricultural homestead property. In payable 2003, the initial credit total of \$23.9 million was reduced to \$23.8 million due to the budget shortfall. The aid cut was made to local governments. The taxpayers still received the credit.

|                  | Market Value Homestead Credit |                      | Market Value Agricultural Credit |                     |
|------------------|-------------------------------|----------------------|----------------------------------|---------------------|
|                  | Initial                       | Final                | Initial                          | Final               |
| County           | \$138,304,474                 | \$138,304,474        | \$13,340,750                     | \$13,340,750        |
| City             | 84,642,714                    | 64,679,553           | 285,988                          | 216,235             |
| Town             | 13,848,349                    | 10,860,864           | 4,452,640                        | 4,446,671           |
| School           | 68,868,896                    | 68,868,896           | 5,370,817                        | 5,370,817           |
| Special District | 12,162,726                    | 9,268,658            | 423,785                          | 423,549             |
| TIF District     | 3,909,197                     | 3,909,197            | 746                              | 746                 |
| Total            | \$321,736,355                 | <b>\$295,891,642</b> | \$23,874,725                     | <b>\$23,798,769</b> |

## **Payable 2003 Taconite Homestead Credit: \$16.1 million**

Homeowners in the taconite tax relief areas, located in northern Minnesota on the Iron Range, receive a credit of either 57 percent or 66 percent. The percentage or relief depends upon certain characteristics of the local jurisdiction, such as the value of the iron ore in the district, proximity to mines, etc. A supplemental taconite homestead credit amount of \$4,858,049 is included in the \$16.1 million taconite homestead credit amount. However, the mobile home taconite homestead credit and any adjustment amounts for prior years are not included in the amounts.

A county breakdown of the taconite homestead credit is shown below.

| <b>County</b> | <b>Taconite Credit</b> |
|---------------|------------------------|
| Aitkin        | \$815,149              |
| Cook          | 450,835                |
| Crow Wing     | 1,081,028              |
| Itasca        | 3,986,587              |
| Koochiching   | 3,114                  |
| Lake          | 1,102,554              |
| St. Louis     | 8,624,221              |
| <b>Total</b>  | <b>\$16,063,488</b>    |

## **Payable 2003 Miscellaneous Credits: \$21.8 million**

The total of the miscellaneous property tax credits for 2003 is \$21,799,019. This includes \$16,063,488 of taconite homestead credit (discussed above), as well as the total payable 2003 amounts for the disparity reduction credit, power line credit, agricultural preserves credit, county conservation credit, enterprise zone credit, and disaster credit. A statewide breakdown of these miscellaneous credits is shown below.

| <b>Type of Credit</b>                   | <b>Amount</b>       |
|---|---------------------|
| Taconite Homestead Credit               | \$16,063,488        |
| Disparity Reduction Credit <sup>7</sup> | 5,066,050           |
| Power Line Credit                       | 97,456              |
| Agricultural Preserves Credit           | 296,027             |
| County Conservation Credit              | 202,784             |
| Enterprise Zone Credit                  | 0                   |
| Disaster Credit                         | 73,213              |
| <b>Total</b>                            | <b>\$21,799,019</b> |

---

<sup>7</sup> A disparity reduction credit was established by the 1988 Legislature to provide additional property tax relief in the border cities of Breckenridge, Dilworth, East Grand Forks, and Moorhead. The credit applies to class 4a apartments with four or more units, and commercial, industrial, and public utility land and buildings. The credit is the amount by which the net tax exceeds a 2.3 percent effective tax rate for apartments, commercial, industrial, and public utility land and buildings.

## 2002 Statewide Property Valuation

**Market Valuation: \$325.0 billion**

**Net Tax Capacity: \$3.7 billion**

This is the total real and personal property valuation for the 2002 assessment for taxes payable in 2003. The total market valuation is \$325,027,925,370 and the total net tax capacity is \$3,744,896,051. Net tax capacity is the value which results after the tax capacity class rates have been applied to the market values.

## Payable 2003 Net Property Tax Levy: \$5.4 billion

The payable 2003 net property tax levy, excluding special assessments, made by each type of taxing district (i.e., county, city/town, school district, and miscellaneous taxing districts) is shown in the table below. The table includes \$4.4 billion of net tax capacity levy, \$344.8 million of market value levy, and \$592.2 million of statewide property tax levy. The statewide, region, and county tables include the total of the net tax capacity levy and the market value levy. However, the average tax rate shown on those tables is the net tax capacity average tax rate, which is the primary tax rate used.

“Miscellaneous districts” includes levies made by special taxing districts (i.e., Metropolitan Council, regional transit authorities, hospital districts, port authorities, watershed districts, etc.), as well as the tax increment of tax increment financing districts and the power line levy amounts.

“Net property tax levy” is the amount of property taxes actually paid by the taxpayer after the subtraction of the state-paid property tax credits. However, the tax amount is prior to the subtraction of the regular property tax refund and the targeting refund.

| <b>Type of Taxing District</b>   | <b>Payable 2003 Net Property Tax Levy*</b><br>(dollars in millions) | <b>Percent</b> |
|--|---|----------------|
| <b>County</b>  | <b>\$1,774</b>  | <b>33.0%</b>   |
| <b>City/Town:</b>  | <b>1,293</b>  | <b>24.0</b>    |
| City   | \$1,144   |                |
| Town   | 149   |                |
| <b>School District</b>   | <b>1,258</b>  | <b>23.4</b>    |
| <b>Miscellaneous Districts:</b>  | <b>464</b>  | <b>8.6</b>     |
| Special Taxing Districts   | 193   |                |
| Tax Increment Financing  | 271   |                |
| Fiscal Disparity Contribution  | *   |                |
| Power Line   | 0.2   |                |
| <b>State</b>   | <b>592</b>  | <b>11.0</b>    |
| <b>Total, all districts</b>  | <b>\$5,382</b>  | <b>100.0%</b>  |
| * For purposes of this table, the fiscal disparity levy amount has been redistributed back to the various local taxing districts.<br>See next page for actual amounts. |   |                |

The table on the previous page shows the fiscal disparity contribution levy amount as “zero” because the levy amount has been redistributed back to the various taxing districts. The fiscal disparity distribution amounts shown below are the amounts that were included in the property tax levy by type of district.

| Type of Taxing District            | Metro                | Iron Range         | Total Payable 2003 Fiscal Disparity Distribution Levy |
|------------------------------------|----------------------|--------------------|---|
| County                             | \$103,269,504        | \$1,080,343        | \$104,349,847   |
| City                               | 97,286,204           | 649,058            | 97,935,262  |
| Town                               | 1,080,050            | 81,277             | 1,161,327   |
| School District                    | 84,685,388           | 399,773            | 85,085,161  |
| Special Taxing Districts           | 21,593,971           | 26,969             | 21,620,940  |
| <b>Total Fiscal Disparity Levy</b> | <b>\$307,915,117</b> | <b>\$2,237,420</b> | <b>\$310,152,537</b>                                  |

However, in the statewide, region, and county tables (sections 2 to 4 of the report) the fiscal disparity levy is included in the “Miscellaneous District Levy,” since that is how it is reported to the Department of Revenue and a detailed breakdown of that levy is not readily available. The fiscal disparity levy applies only to taxing districts in the seven-county metro area and in the Iron Range fiscal disparities area.

### **Payable 2003 Average Tax Rate Calculations**

The average net tax capacity rate is computed by dividing the total levy excluding special assessments by the total net tax capacity; then multiplying by 100.

A small portion (\$344.8 million statewide) of property tax levies are spread on market value rather than on net tax capacity. Of this amount, \$327.1 million is the school district referendum market value levy, which is shown separately on all of the tables in sections 2 to 4 of the report.

A separate average tax rate is computed for the net tax capacity levy and the referendum market value levy.

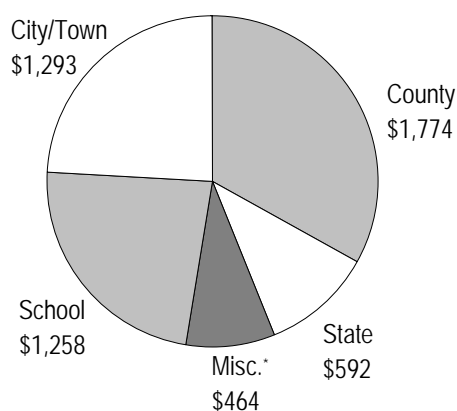
For purposes of the net tax capacity tax rate calculation

- “levy” includes the tax increment financing levy and the fiscal disparity contribution levy; and
- “tax capacity” includes the total net tax capacity before the subtraction of the tax increment financing captured net tax capacity and before any fiscal disparity adjustments.

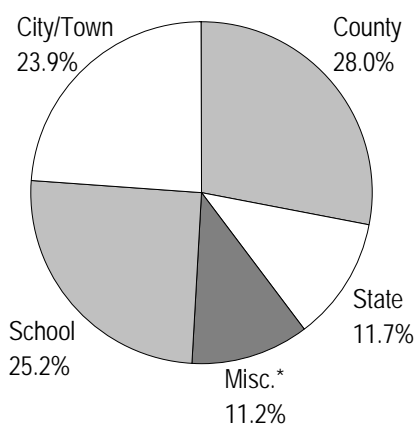
This rate represents the average local net tax capacity rate of taxation on all property.

**Payable 2003 Property Tax Levies  
by Type of Taxing District**  
**\$5,382**  
(dollars in millions)

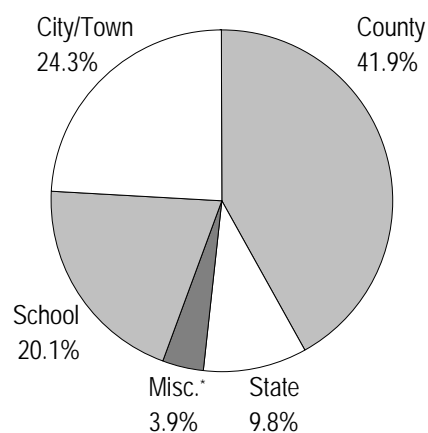
**Statewide**



**Metro**



**Nonmetro**



\* Miscellaneous includes special taxing districts, tax increment financing, and power line levies, but excludes the fiscal disparities distribution levy, which has been allocated to counties, cities/towns, school districts, and special districts. (The tables later in the report show the fiscal disparities levy as part of “Miscellaneous District Levy.”)



## **Major State Taxes**





# Individual Income Tax

## Program Description

**Individual income tax** is a tax imposed by the state upon (1) the income of Minnesota residents and (2) the income, derived from Minnesota sources, of nonresident individuals. The 2002 tax base (filed in 2003) is essentially federal taxable income with minor modifications, including the addition of interest earned on bonds issued by other states, an income exclusion for elderly filers, and a subtraction for certain dependent education expenses. Rates applied in 2002 ranged from 5.35 percent to 7.85 percent. In 2002, Minnesota allowed a refundable dependent care credit of up to \$720 for one child and \$1,440 for two or more children, and a working family credit tied to the federal earned income credit. The maximum working family credit was \$1,447.

## Tax Amount and Reporting

### 2002 Filed 2003 Individual Income Tax: \$5.3 billion

The total amount of the 2002 individual income tax returns filed in 2003 is \$5,295,122,800. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence.<sup>8</sup> The state total includes \$246.4 million of individual income taxes collected from returns filed by nonresident taxpayers, which was not allocated to the counties throughout this report resulting in a net amount of \$5,048.7 million collected from Minnesota residents.

Individual income tax data was obtained from the Department of Revenue.

## Recent Law Changes

Minnesota has conformed with all major changes made in the federal tax code in recent years. Recent changes included conforming to federal IRA expansions, eliminating the phaseout of exemptions and limitations on itemized deductions, extending the exclusion for employer-provided education assistance, and increasing the standard deduction for married couples.

**In 1998** Minnesota authorized a K-12 education expense credit of up to \$2,000 for families with incomes under \$33,500, and expanded the existing K-12 education expense deduction as well as extending it to nonitemizers.

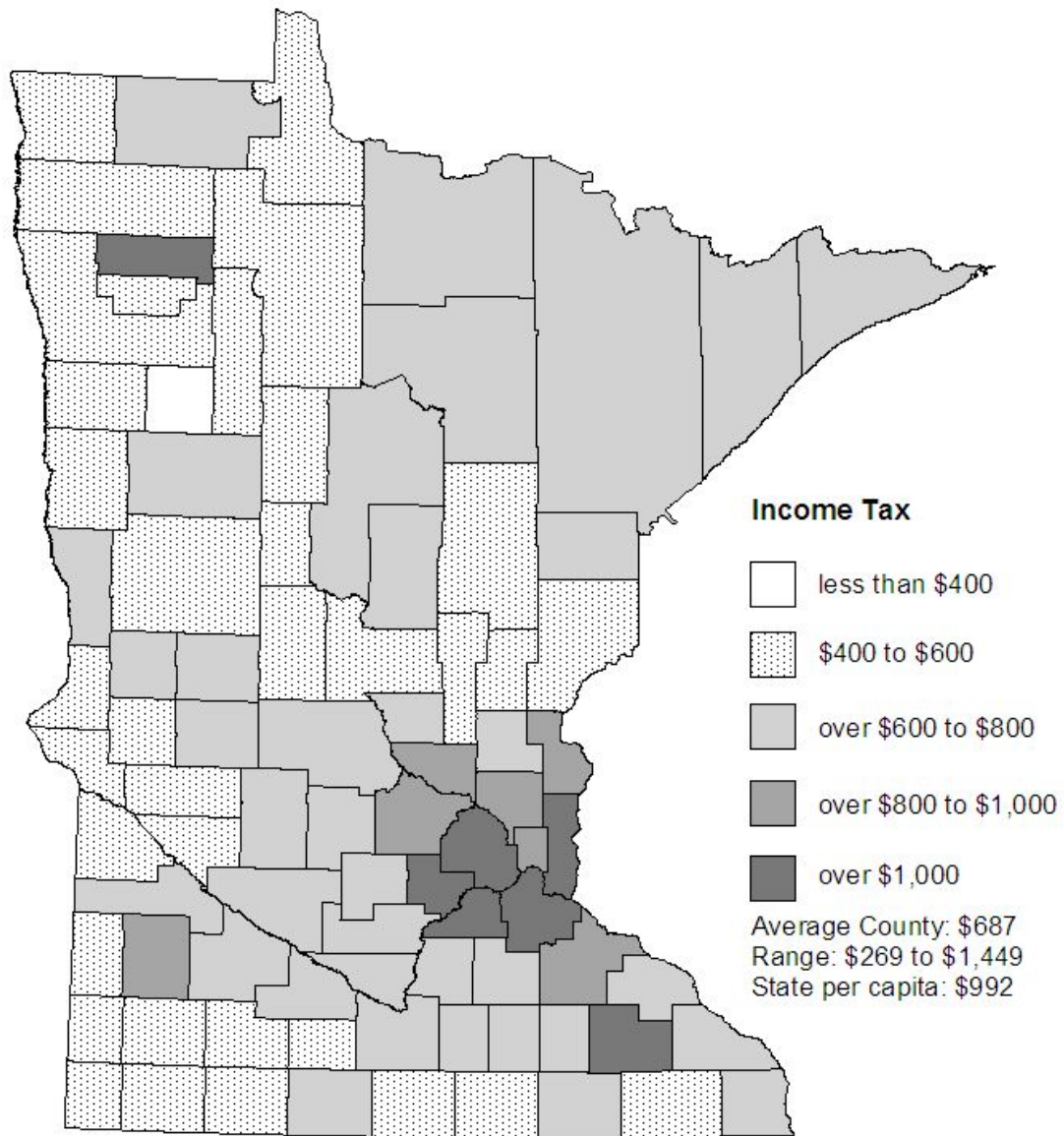
**In 1999** Minnesota reduced its income tax rates to 5.5 percent, 7.25 percent, and 8 percent.

**In 2000** Minnesota further reduced the rates to 5.35 percent, 7.05 percent, and 7.85 percent.

---

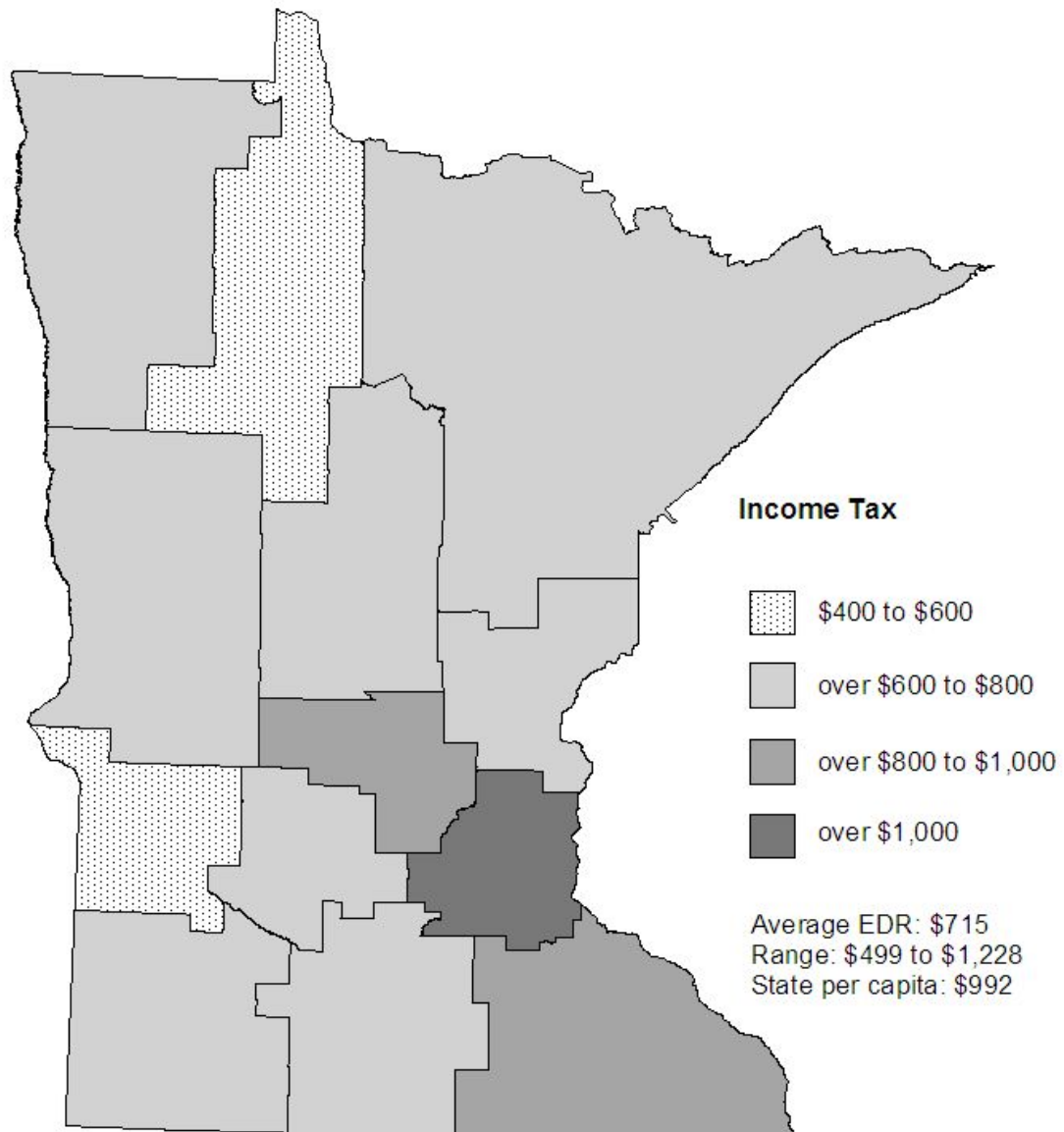
<sup>8</sup> The total includes \$0.8 million paid by Minnesota residents whose county was not reported on the return. This amount was apportioned to the 87 counties based on each county's share of total statewide tax liability.

## Individual Income Tax per capita, 2002 by County\*



\* Minnesota residents only.

## Individual Income Tax per capita, 2002 by Economic Development Region\*



\* Minnesota residents only.

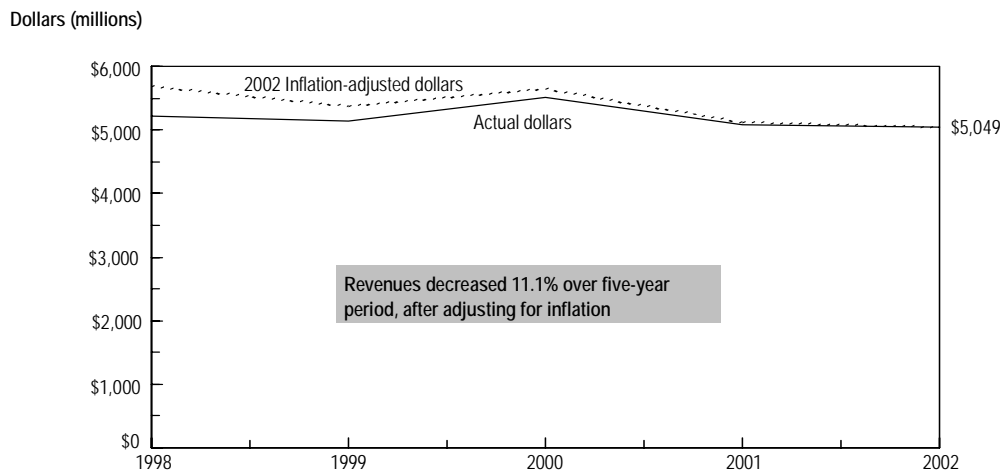
## The Past Five Years of Individual Income Tax

The table below shows the distribution of individual income tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of individual income tax for that same period in current (actual) and constant (inflation-adjusted) dollars.

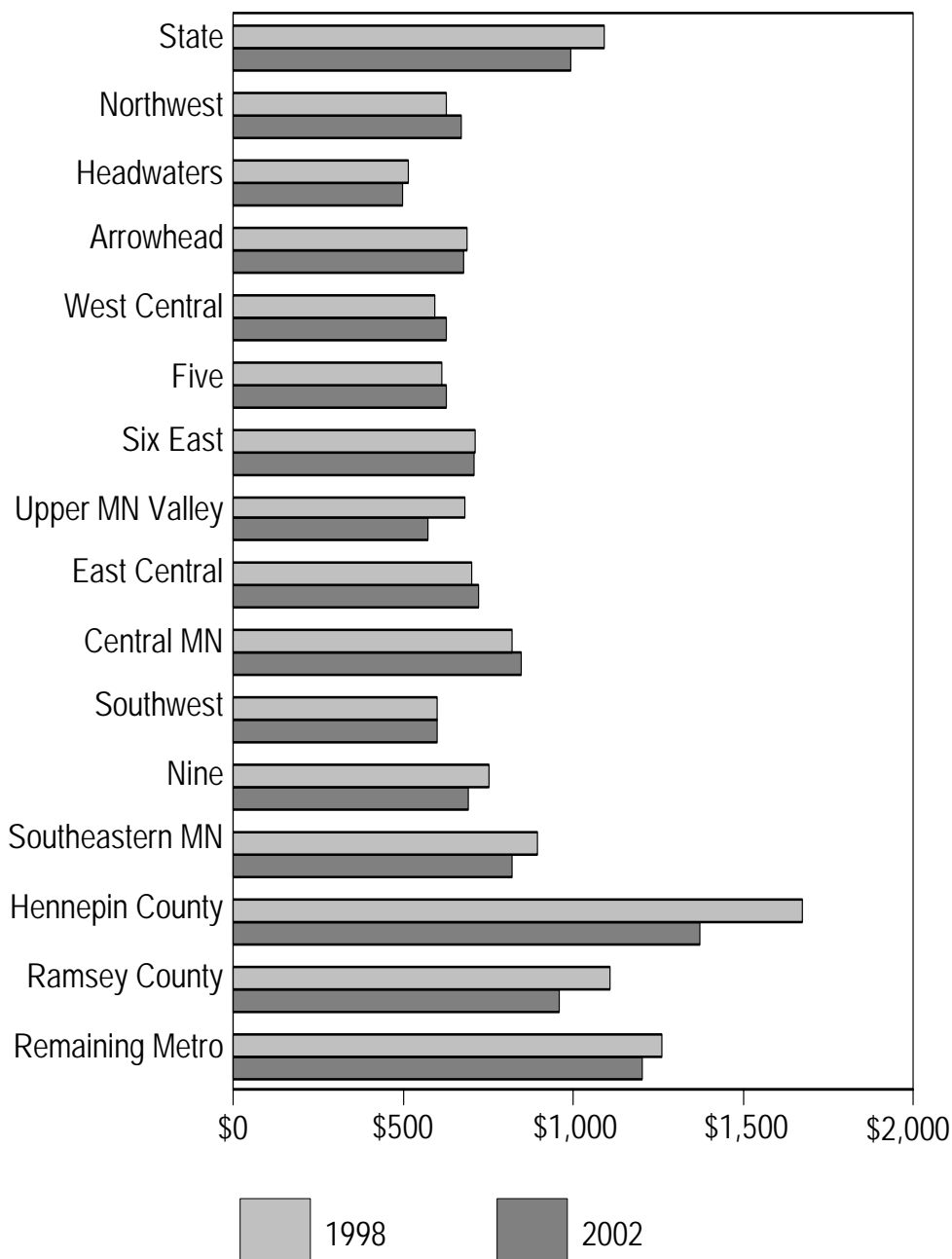
### Individual Income Tax, Residents Only: 1998 to 2002

| Current dollars, in thousands |                    |                    |                    |                    |                    |                |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
|                               | 1998               | 1999               | 2000               | 2001               | 2002               | 5-Yr. Chg. Tax |
| <b>State</b>                  | <b>\$5,213,111</b> | <b>\$5,146,900</b> | <b>\$5,516,992</b> | <b>\$5,087,950</b> | <b>\$5,048,691</b> | <b>-3%</b>     |
| Northern Regions              |                    |                    |                    |                    |                    |                |
| Northwest (1)                 | 56,244             | 56,992             | 60,429             | 59,704             | 58,728             | 4              |
| Headwaters (2)                | 37,599             | 37,615             | 37,538             | 37,693             | 38,955             | 4              |
| Arrowhead (3)                 | 220,473            | 216,558            | 225,162            | 212,645            | 218,359            | -1             |
| West Central (4)              | 123,443            | 125,806            | 134,099            | 130,516            | 134,629            | 9              |
| Five (5)                      | 89,319             | 88,037             | 92,983             | 102,027            | 98,430             | 10             |
| East Central (7E)             | 90,761             | 93,841             | 99,425             | 105,110            | 108,231            | 19             |
| Southern Regions              |                    |                    |                    |                    |                    |                |
| Six East (6E)                 | 82,624             | 80,386             | 86,106             | 81,336             | 83,173             | 1              |
| Upper MN Valley (6W)          | 34,621             | 34,439             | 27,586             | 26,708             | 27,904             | -19            |
| Central MN (7W)               | 255,470            | 264,871            | 282,113            | 289,665            | 298,883            | 17             |
| Southwest (8)                 | 74,392             | 73,812             | 72,752             | 68,786             | 71,919             | -3             |
| Nine (9)                      | 167,858            | 156,094            | 165,275            | 153,243            | 155,364            | -7             |
| Southeastern MN (10)          | 399,899            | 392,419            | 403,663            | 389,193            | 389,170            | -3             |
| <b>Total Nonmetro</b>         | <b>\$1,632,704</b> | <b>\$1,620,869</b> | <b>\$1,687,131</b> | <b>\$1,656,625</b> | <b>\$1,683,745</b> | <b>3%</b>      |
| Metro Region                  |                    |                    |                    |                    |                    |                |
| Hennepin County               | 1,811,205          | 1,761,240          | 1,911,565          | 1,623,804          | 1,564,614          | -14            |
| Ramsey County                 | 551,811            | 542,296            | 575,667            | 507,902            | 494,449            | -10            |
| Remaining Metro               | 1,217,391          | 1,222,495          | 1,342,628          | 1,299,619          | 1,305,883          | 7              |
| <b>Total Metro</b>            | <b>\$3,580,407</b> | <b>\$3,526,031</b> | <b>\$3,829,860</b> | <b>\$3,431,325</b> | <b>\$3,364,947</b> | <b>-6%</b>     |

### Statewide Income Tax



### Per Capita Individual Income Tax 1998 and 2002





# Sales/Use Tax

## Program Description

**Sales tax** is imposed by the state on the gross receipts of all persons who sell, lease, or rent tangible personal property at retail or provide taxable services. The **use tax** complements the sales tax and is imposed at the same rate on the storage, use, or consumption in Minnesota of taxable, tangible personal property purchased from any retailer, unless the Minnesota sales tax was paid on the same property. Although the tax rate has changed over the years, it has been 6.5 percent since July 1, 1991. (See law changes on next page.)

Major exemptions include: food consumption off premises, clothing, prescribed drugs and medications, nonprescribed analgesics, gasoline and special fuels taxed under the motor fuels excise tax, publications issued at intervals of three months or less (except over-the-counter magazines), motor vehicles subject to the 6.5 percent motor vehicle excise tax, materials used or consumed in agricultural or industrial production, textbooks, residential heating fuels and water services, and capital equipment for new or expanding industries.

## Tax Amount and Reporting

**Calendar Year 2003 Sales/Use Tax: \$4.09 billion (gross)**  
**\$3.96 billion (net after refunds)**

A total of \$4,088,156,773 in sales/use taxes was collected during calendar year 2003.<sup>9</sup> The net amount of sales/use tax after the reduction of capital equipment refunds of \$130.1 million was \$3,958,094,773. Of the \$3.96 billion in net sales taxes, about \$566 million was collected from returns filed by out-of-state taxpayers, resulting in \$3.4 billion allocated to Minnesota.

The amounts shown in the statewide tables are net of the capital equipment refund; the amounts shown by geographic region are also net of the total paid by out-of-state taxpayers.

In 1997, 1999, 2001, and 2002, the Department of Revenue did not tabulate sales tax receipts by county. For purposes of this report, the statewide total for 2001 was allocated to counties based on the distribution of sales tax by county in calendar year 2000, and the total for 2002 was allocated based on the distribution of sales tax by county in 2003.

Note: Sales tax is reported in the county where the purchases are made, resulting in higher amounts in counties with a regional center (e.g., Twin Cities, Duluth, Rochester, etc.).

Sales/use tax data was obtained from the Department of Revenue.

---

<sup>9</sup> The tax amounts contained in this report exclude any local sales taxes that cities impose. Local sales taxes are used primarily to support economic development and tourism. As of 2003, the cities of Hermantown, Mankato, Minneapolis, New Ulm, Proctor, Rochester, St. Paul, Two Harbors, and St. Cloud area cities imposed a 0.5 percent general sales tax. The city of Duluth and Cook County imposed a 1 percent general sales tax.

## Law Changes

The general rate has not changed since 1991. The tax rate was 3.0 percent in 1967 when it was first enacted. The last change was the enactment of the “optional” local sales tax of ½ percent in 1991. This “optional” tax was officially rolled into the state tax rate in 1994.

| Period                            | Rate |
|-----------------------------------|------|
| August 1, 1967 – October 31, 1971 | 3.0% |
| November 1, 1971 – June 30, 1981  | 4.0% |
| July 1, 1981 – December 31, 1982  | 5.0% |
| January 1, 1983 – June 30, 1991   | 6.0% |
| July 1, 1991 – present            | 6.5% |

## Capital Equipment Refunds

The amount of sales/use tax allocated to Minnesota is adjusted for capital equipment refunds made to taxpayers. The total amount of capital equipment refunds is allocated to counties based on the ratio of each county’s mining and manufacturing payroll to the total statewide mining and manufacturing payroll. For 2003, total capital refunds are \$130.1 million. The data in the historical table and graph on page 80 have been adjusted to reflect refund claims.

## Amounts Not Allocated to Minnesota

Over \$565 million of sales/use taxes are collected from returns filed by out-of-state taxpayers. This amount was not allocated to Minnesota in this report since the taxpayer’s residence and/or place of business is unknown, nor is it included in the five-year historical table on page 80.

The amount not allocated to Minnesota has been increasing significantly both in terms of absolute dollars and its overall percentage. The table on the following page lists the amounts and percentages for the past eight years.

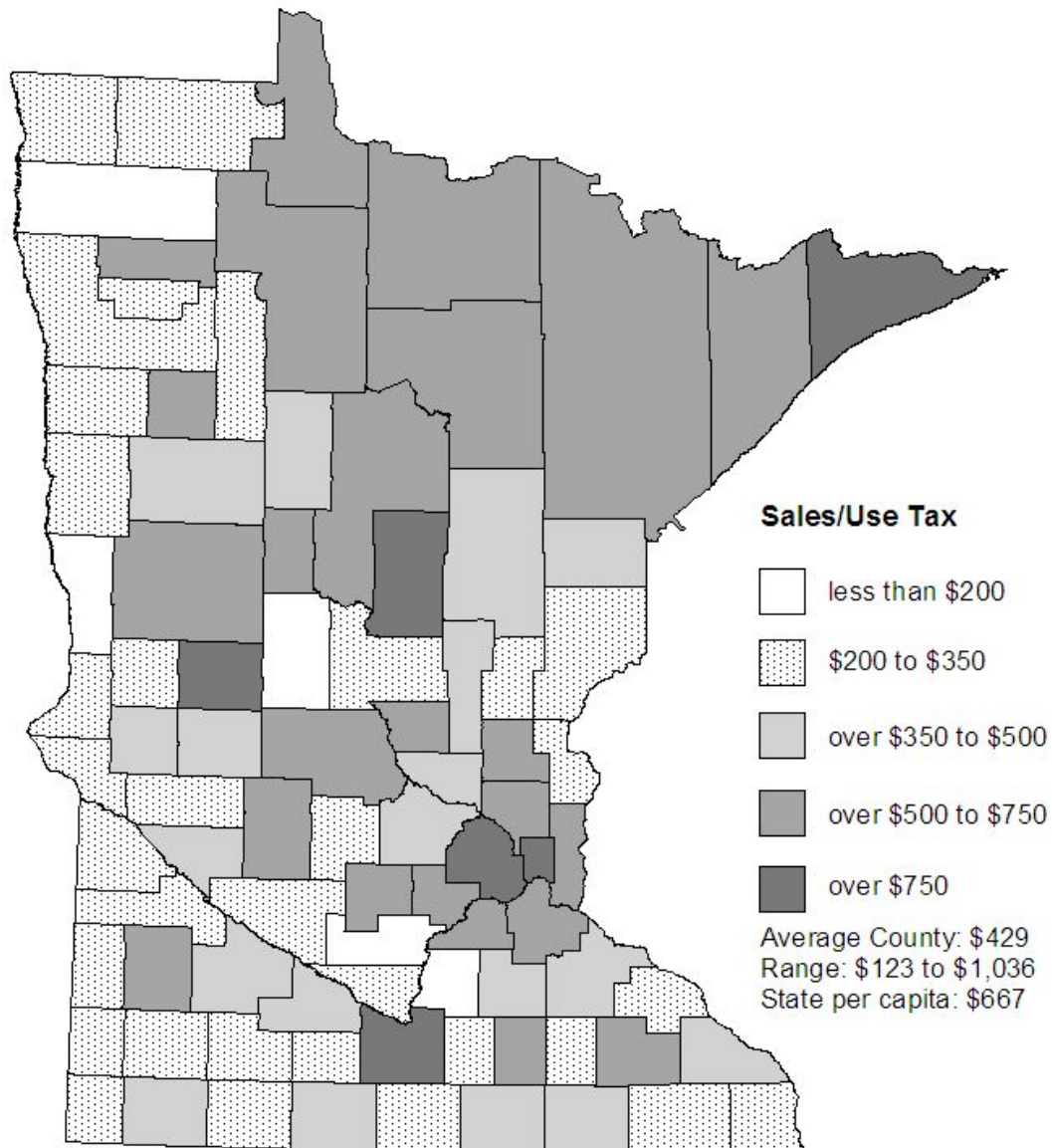


**Sales/Use Taxes** (in thousands)  
(after capital equipment refund)

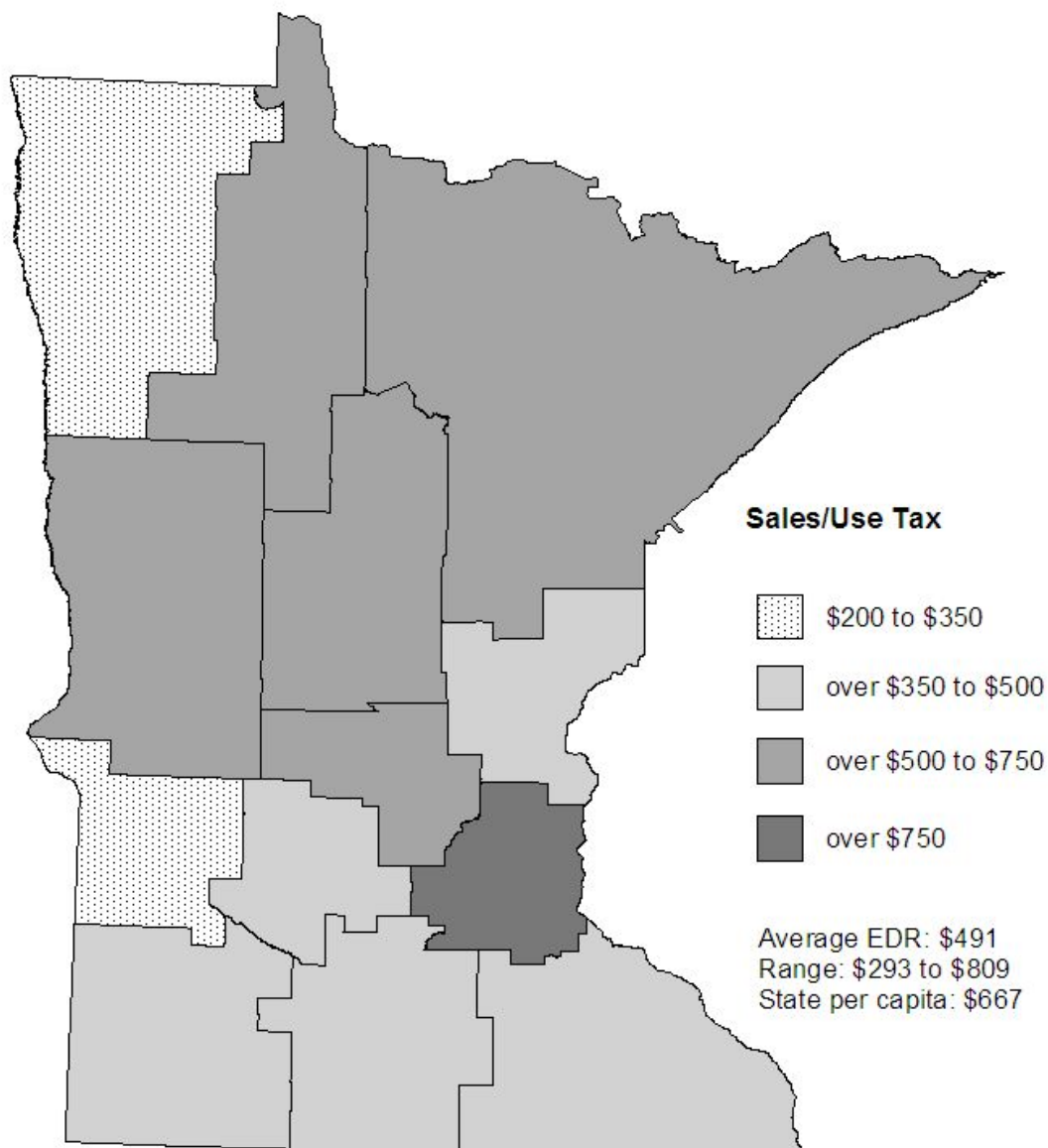
|             | <b>Allocated to Minnesota</b> |                | <b>Not Allocated to Minnesota</b> |                |              |
|-------------|-------------------------------|----------------|-----------------------------------|----------------|--------------|
| <b>Year</b> | <b>Amount</b>                 | <b>Percent</b> | <b>Amount</b>                     | <b>Percent</b> | <b>Total</b> |
| 1993        | \$2,116,144                   | 89.8%          | \$240,321                         | 10.2%          | \$2,356,465  |
| 1994        | 2,257,025                     | 87.2           | 330,616                           | 12.8           | 2,587,641    |
| 1995        | 2,348,875                     | 85.4           | 402,131                           | 14.6           | 2,751,005    |
| 1996        | 2,498,725                     | 87.4           | 361,238                           | 12.6           | 2,859,962    |
| 1997 (est.) | 2,665,626                     | 87.3           | 386,485                           | 12.7           | 3,052,111    |
| 1998        | 2,754,227                     | 84.7           | 498,814                           | 15.3           | 3,253,040    |
| 1999 (est.) | 3,041,758                     | 84.6           | 554,754                           | 15.4           | 3,596,513    |
| 2000        | 3,023,456                     | 83.0           | 617,195                           | 17.0           | 3,640,651    |
| 2001 (est.) | 3,049,109                     | 82.2           | 661,987                           | 17.8           | 3,711,096    |
| 2002 (est.) | 3,281,839                     | 85.7           | 547,051                           | 14.3           | 3,828,890    |
| 2003        | 3,392,584                     | 85.7           | 565,511                           | 14.3           | 3,958,095    |

Most of these dollars are sales made by out-of-state businesses to Minnesota residents, which are reported on a single non-Minnesota return. As that amount grows, it becomes more and more of a concern that it should somehow be allocated to the various Minnesota counties. The amount not allocated to Minnesota has remained in the 14 percent to 17 percent range for the past several years.

## Sales/Use Tax per capita, 2003 by County



### Sales/Tax per capita, 2003 by Economic Development Region



## The Past Five Years of Sales/Use Tax

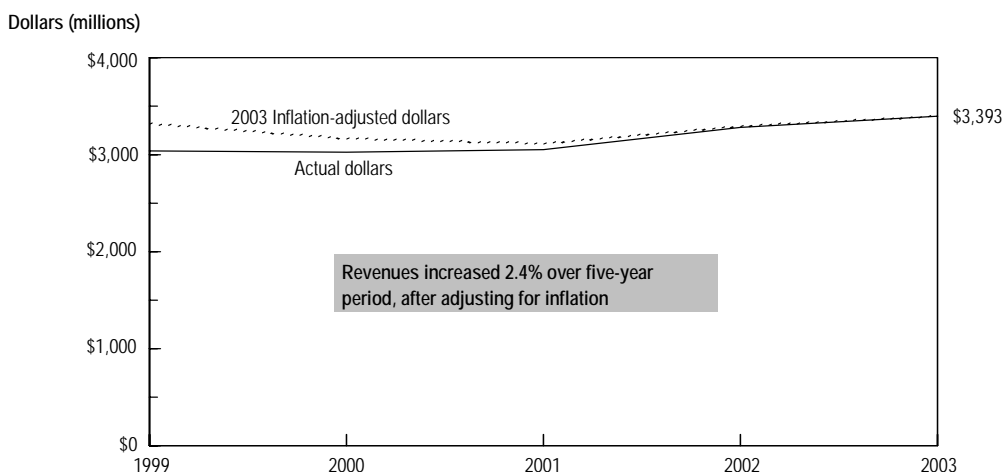
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Sales/Use Tax, Residents Only: 1999 to 2003

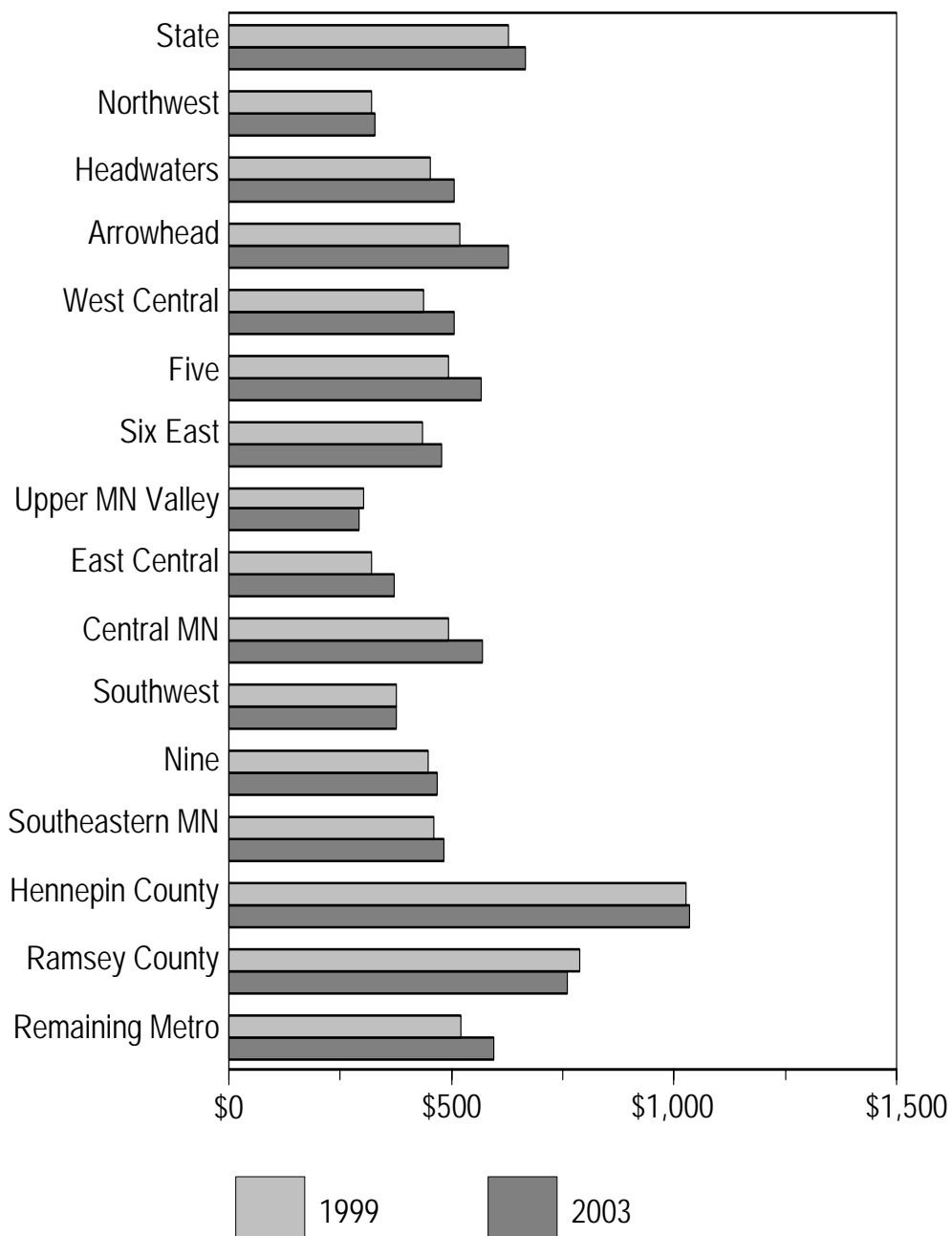
Current dollars, in thousands

|                       | 1999               | 2000               | 2001               | 2002               | 2003               | 5-Yr. Chg. |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| <b>State</b>          | <b>\$3,041,758</b> | <b>\$3,023,456</b> | <b>\$3,049,109</b> | <b>\$3,281,839</b> | <b>\$3,392,584</b> | <b>12%</b> |
| Northern Regions      |                    |                    |                    |                    |                    |            |
| Northwest (1)         | 28,774             | 27,762             | 26,493             | 27,659             | 28,593             | -1         |
| Headwaters (2)        | 33,492             | 33,758             | 34,998             | 38,301             | 39,594             | 18         |
| Arrowhead (3)         | 166,018            | 164,789            | 168,248            | 195,779            | 202,386            | 22         |
| West Central (4)      | 91,759             | 90,329             | 92,902             | 105,056            | 108,601            | 18         |
| Five (5)              | 72,887             | 74,600             | 77,005             | 86,100             | 89,006             | 22         |
| East Central (7E)     | 42,554             | 46,085             | 47,405             | 53,616             | 55,425             | 30         |
| Southern Regions      |                    |                    |                    |                    |                    |            |
| Six East (6E)         | 50,622             | 54,495             | 52,540             | 54,259             | 56,090             | 11         |
| Upper MN Valley (6W)  | 15,163             | 13,759             | 13,970             | 13,843             | 14,310             | -6         |
| Central MN (7W)       | 157,746            | 159,644            | 160,443            | 194,292            | 200,848            | 27         |
| Southwest (8)         | 46,341             | 45,167             | 45,092             | 43,559             | 45,029             | -3         |
| Nine (9)              | 100,446            | 103,043            | 100,857            | 102,036            | 105,479            | 5          |
| Southeastern MN (10)  | 207,944            | 204,836            | 196,095            | 222,268            | 229,768            | 10         |
| <b>Total Nonmetro</b> | <b>\$1,013,746</b> | <b>\$1,018,269</b> | <b>\$1,016,048</b> | <b>\$1,136,770</b> | <b>\$1,175,129</b> | <b>16%</b> |
| Metro Region          |                    |                    |                    |                    |                    |            |
| Hennepin County       | 1,119,236          | 1,072,838          | 1,093,182          | 1,142,007          | 1,180,544          | 5          |
| Ramsey County         | 392,202            | 380,055            | 386,657            | 379,433            | 392,237            | 0          |
| Remaining Metro       | 516,574            | 552,294            | 553,222            | 623,629            | 644,673            | 25         |
| <b>Total Metro</b>    | <b>\$2,028,012</b> | <b>\$2,005,187</b> | <b>\$2,033,061</b> | <b>\$2,145,069</b> | <b>\$2,217,454</b> | <b>9%</b>  |

### Statewide Sales/Use Tax



### Per Capita Sales/Use Tax 1999 and 2003



# Motor Vehicle Sales Tax

## Program Description

The **motor vehicle sales tax** is imposed on new and used motor vehicles at the time of sale. It is imposed at the same rate as the sales tax on the sale price of motor vehicles, minus any trade-in allowance. (A flat fee of \$10 is imposed upon most motor vehicles that are ten or more years old in lieu of the motor vehicle sales tax.)

**Allocation of Motor Vehicle Sales Tax Revenues**

|                                    | <b>FY<br/>1992-2001</b> | <b>FY<br/>2002</b> | <b>FY<br/>2003</b> | <b>FY<br/>2004-2007</b> | <b>FY 2008<br/>and after</b> |
|------------------------------------|-------------------------|--------------------|--------------------|-------------------------|------------------------------|
| General Fund                       | 100%                    | 69.14%             | 46.25%             | 46.25%                  | 46.25%                       |
| Highway User Tax Distribution Fund |                         | 30.86              | 32.00              | 30.00                   | 32.00                        |
| Metropolitan area transit fund     |                         |                    | 20.50              | 21.50                   | 20.50                        |
| Greater Minnesota transit fund     |                         |                    | 1.25               | 1.43                    | 1.25                         |
| County State Aid Fund              |                         |                    |                    | 0.65                    |                              |
| Municipal State Aid Fund           |                         |                    |                    | 0.17                    |                              |

## Tax Amount and Reporting

### Calendar Year 2002 Motor Vehicle Sales Tax: \$603.6 million

The total 2002 motor vehicle sales tax is \$603,649,380. The Department of Public Safety collects the motor vehicle sales tax. Due to the method of collection, the amount of actual tax liability from each county is not available. However, since the motor vehicle sales tax is an important revenue source for the state, an estimate was made on how much the taxpayers in each county paid.

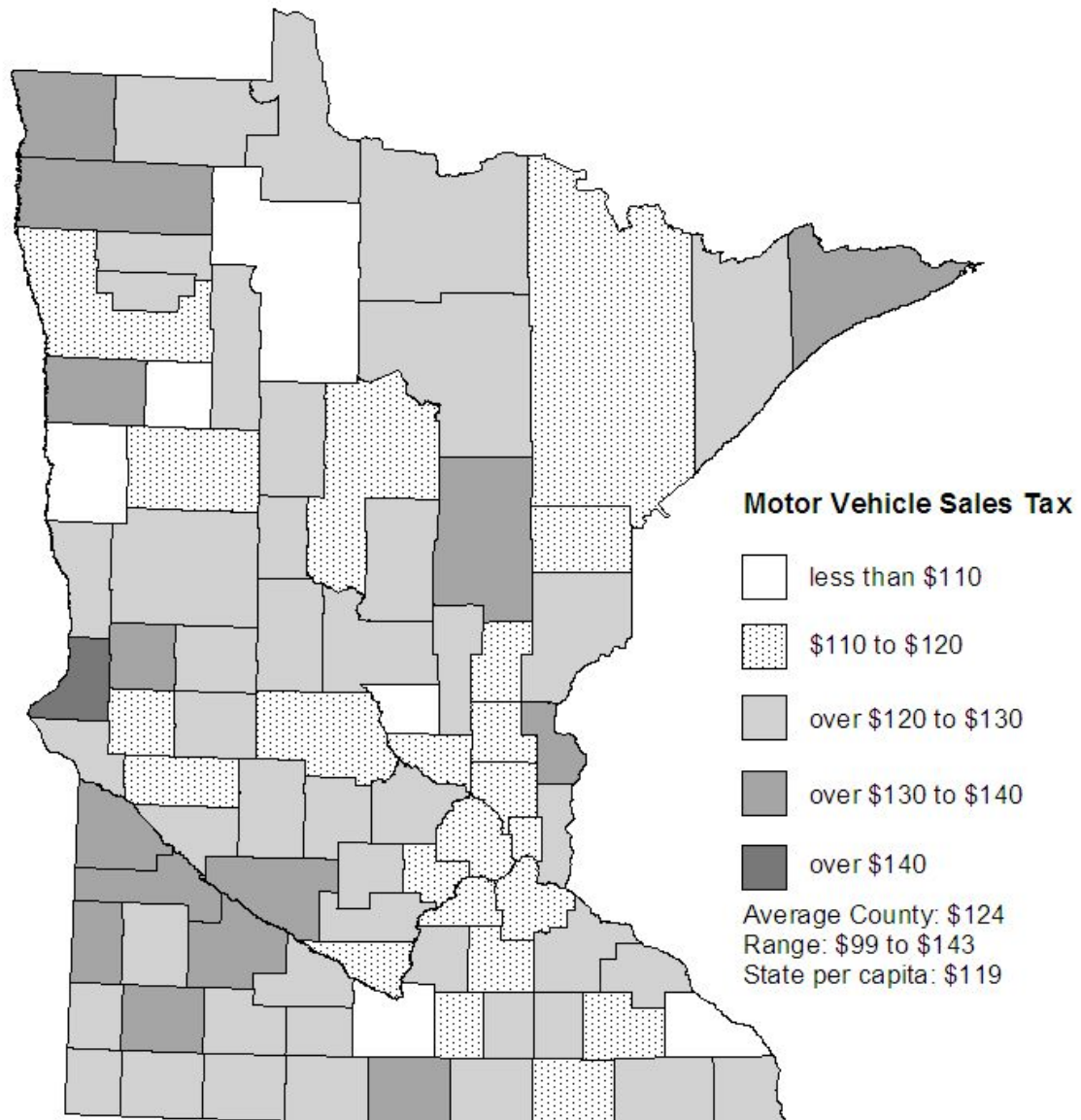
Two main factors were used in determining an estimated tax amount for each county. First, the number of passenger vehicles and pickup trucks registered in each county in 2001 was obtained from the Department of Public Safety. Registrations within each county are a good indicator of where the owners of the vehicles live. No weighting was attempted based upon the differences in the market value of the vehicles amount counties.

Second, the distribution of motor vehicle license tax by county as provided by the Department of Public Safety was used as a proxy for the value of vehicles purchased. This data first became available in 1999. Previous years' distributions from the Department of Public Safety were used to adjust the amounts in the historical table on page 86 so that all of the years are internally consistent.

A percent distribution was made on each of the two factors (i.e., registrations and license tax) comparing each county to the state. The results of each distribution were then weighted equally to allocate the \$603.6 million tax revenue to the 87 counties.

Motor vehicle sales tax data was obtained from the Department of Revenue.

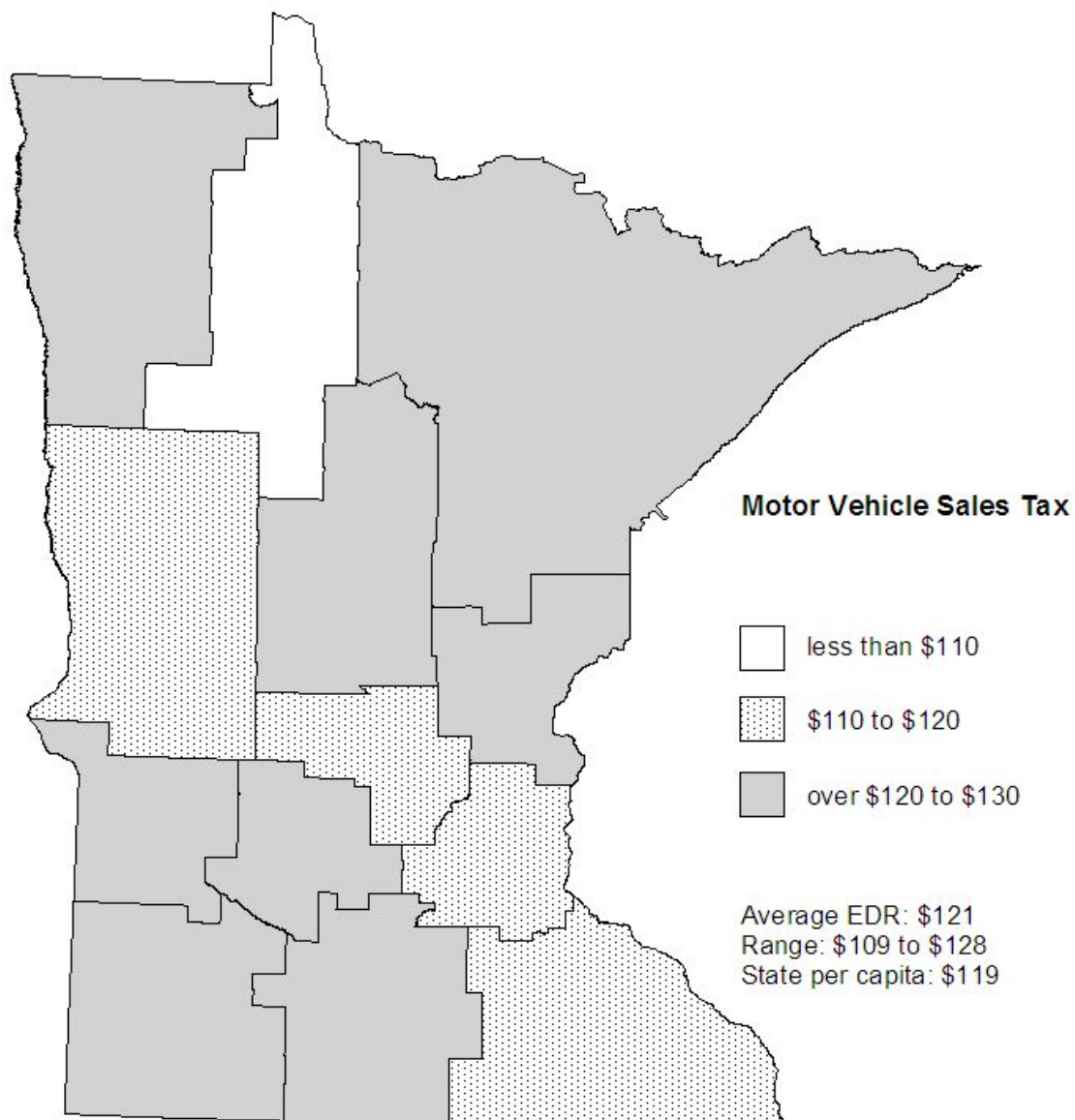
## Motor Vehicle Sales Tax per capita, 2002 by County\*



\* Although it may be more appropriate to display this information on a per vehicle basis, the data is not readily available on that level. Rather, population, which is a standardized measure, is used.



## Motor Vehicle Sales Tax per capita, 2002 by Economic Development Region



## The Past Five Years of the Motor Vehicle Sales Tax

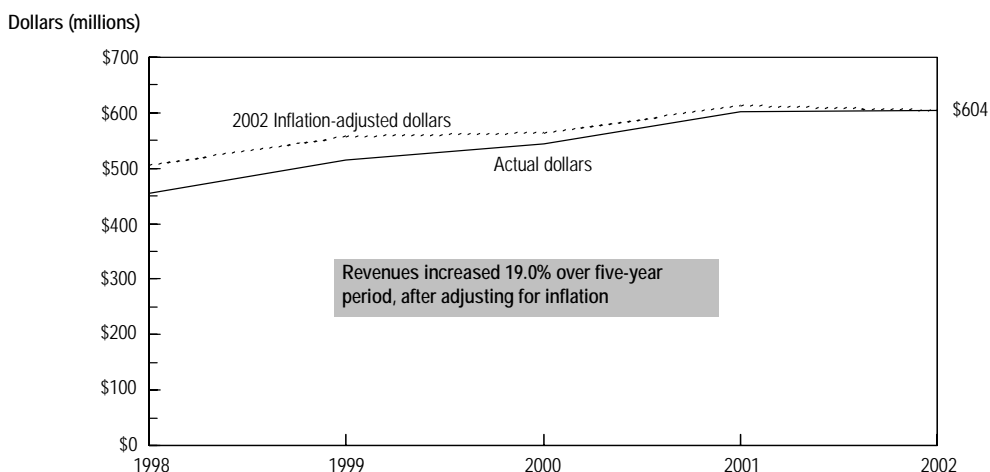
The table below shows the distribution of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle excise tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Motor Vehicle Sales Tax: 1998 to 2002

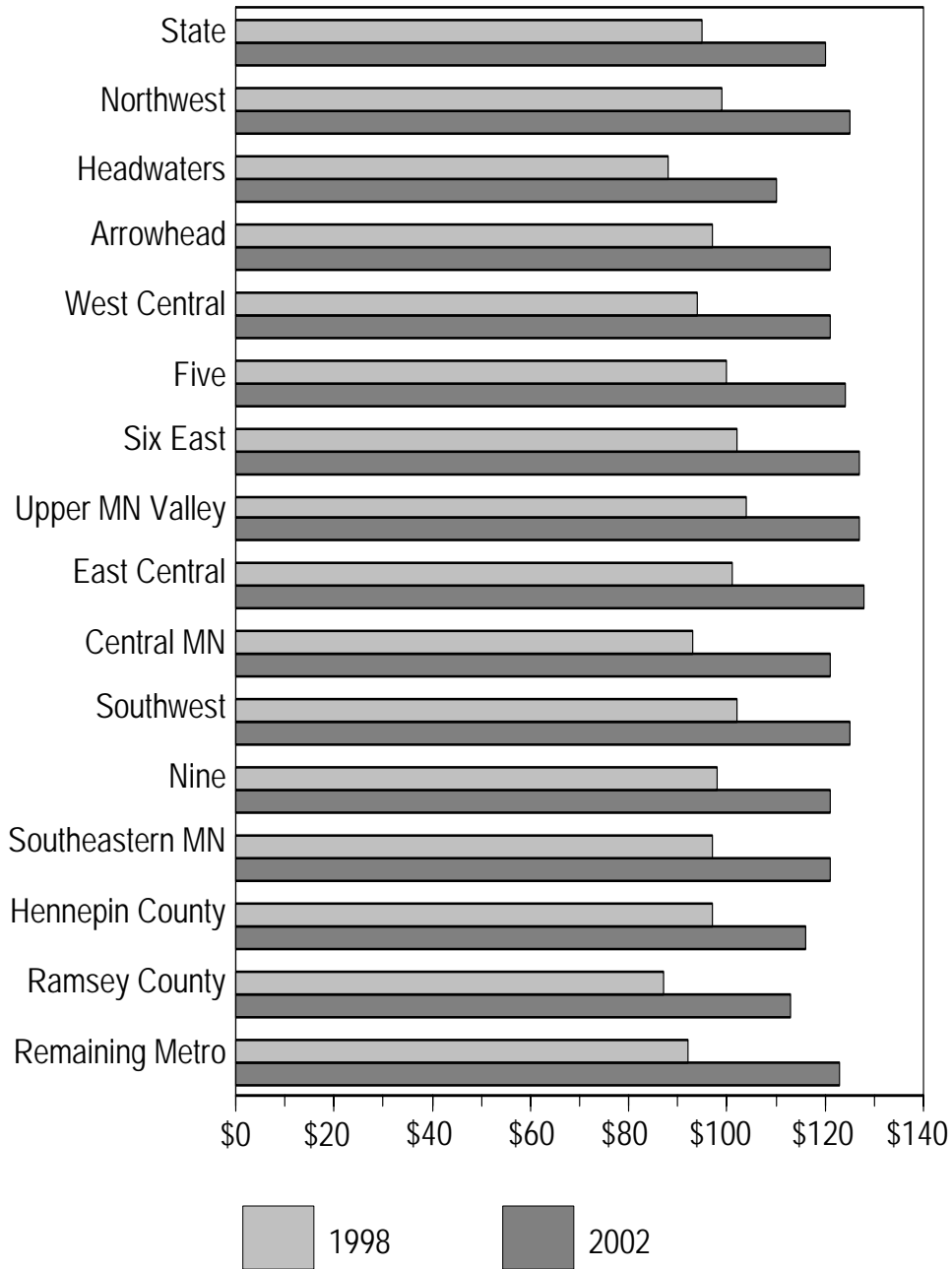
Current dollars, in thousands

|                       | 1998             | 1999             | 2000             | 2001             | 2002             | 5-Yr. Chg. Tax |
|-----------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| <b>State</b>          | <b>\$454,074</b> | <b>\$514,363</b> | <b>\$542,702</b> | <b>\$603,251</b> | <b>\$603,649</b> | <b>33%</b>     |
| Northern Regions      |                  |                  |                  |                  |                  |                |
| Northwest (1)         | 8,858            | 9,896            | 9,838            | 10,919           | 10,965           | 24%            |
| Headwaters (2)        | 6,407            | 7,417            | 7,426            | 8,305            | 8,482            | 32%            |
| Arrowhead (3)         | 31,109           | 34,652           | 35,352           | 38,875           | 39,090           | 26%            |
| West Central (4)      | 19,635           | 22,415           | 22,802           | 25,414           | 25,660           | 31%            |
| Five (5)              | 14,525           | 16,775           | 17,042           | 19,155           | 19,253           | 33%            |
| East Central (7E)     | 13,122           | 15,586           | 15,927           | 18,250           | 18,569           | 42%            |
| Southern Regions      |                  |                  |                  |                  |                  |                |
| Six East (6E)         | 11,855           | 13,365           | 13,453           | 14,845           | 14,866           | 25%            |
| Upper MN Valley (6W)  | 5,288            | 5,847            | 5,781            | 6,342            | 6,245            | 18%            |
| Central MN (7W)       | 29,053           | 34,181           | 35,161           | 40,464           | 41,449           | 43%            |
| Southwest (8)         | 12,616           | 13,953           | 14,078           | 15,009           | 15,110           | 20%            |
| Nine (9)              | 21,970           | 24,254           | 24,718           | 27,412           | 27,190           | 24%            |
| Southeastern MN (10)  | 43,342           | 49,299           | 51,424           | 56,695           | 57,131           | 32%            |
| <b>Total Nonmetro</b> | <b>\$217,779</b> | <b>\$247,639</b> | <b>\$253,003</b> | <b>\$281,685</b> | <b>\$284,009</b> | <b>30%</b>     |
| Metro Region          |                  |                  |                  |                  |                  |                |
| Hennepin County       | 104,592          | 115,081          | 125,363          | 134,829          | 131,097          | 25%            |
| Ramsey County         | 43,385           | 48,995           | 53,055           | 57,895           | 57,958           | 34%            |
| Remaining Metro       | 88,317           | 102,649          | 111,281          | 128,842          | 130,586          | 48%            |
| <b>Total Metro</b>    | <b>\$236,295</b> | <b>\$266,724</b> | <b>\$289,699</b> | <b>\$321,566</b> | <b>\$319,640</b> | <b>35%</b>     |

### Statewide Motor Vehicle Sales Tax



### Per Capita Motor Vehicle Sales Tax 1998 and 2002



# Motor Vehicle License Tax

## Program Description

The **motor vehicle license tax** is imposed annually on each motor vehicle registered and licensed in Minnesota to use the public streets and highways. The tax on passenger cars, pickup trucks, and vans is equal to the total of (1) a \$10 flat tax, and (2) an additional tax of 1.25 percent of base value subject to minimum and maximum amounts based on the age of the vehicle.

The tax on trucks, tractors, and buses is based upon the type, weight, and age of the vehicle. A minimum tax applies to each type of vehicle. There is also a flat tax on motorcycles and mopeds. The tax is paid when the vehicle is first registered in Minnesota to use the public streets and then annually thereafter when it is re-registered.

Exemptions from the tax include: vehicles owned by governmental units, school buses, agricultural tractors and trailers, special mobile equipment, vehicles used solely for carrying construction camp equipment or attached machinery, fire apparatus, ambulances, and vehicles not operated on highways.

## Tax Amount and Reporting

### Calendar Year 2002 Motor Vehicle License Tax: \$488.5 million

The total motor vehicle license registration tax for calendar year 2002 was \$488,487,000. The tax is collected by the Department of Public Safety. The amount of actual tax liability from each county is not available. The statewide total was allocated to counties based on estimates of the amount actually remitted by each county to the Department of Public Safety. To make all of the data in the historical table and graph on page 92 consistent, the previous four years' data were adjusted using past years' Department of Public Safety estimates.

Revenue from this tax, like revenue from the motor fuels tax, is deposited in the Highway User Tax Distribution Fund. (See page 95 for description of the allocation of the Highway User Tax Distribution Fund.)

The statewide motor vehicle license tax amount was obtained from the Department of Revenue.

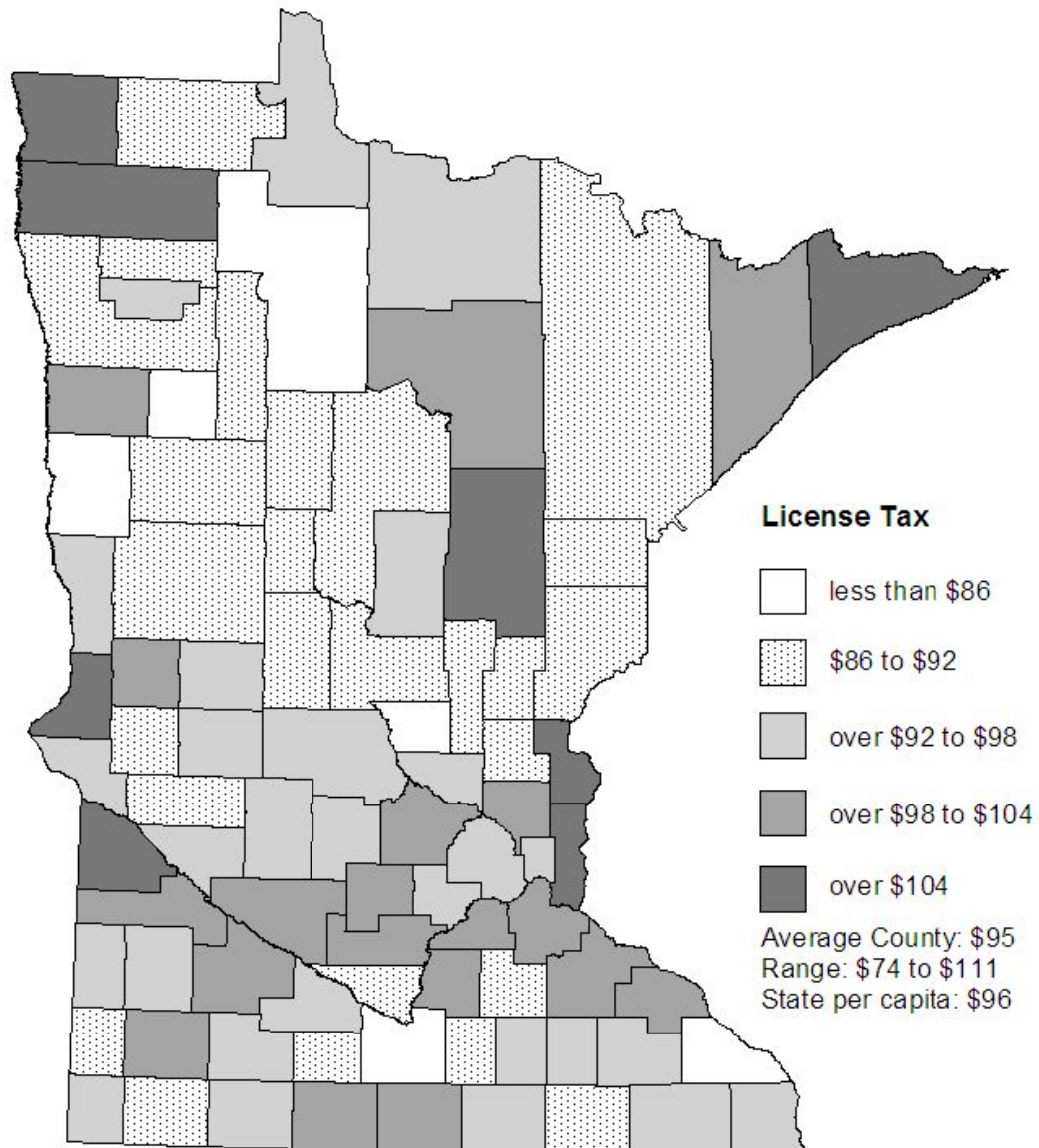
## Recent Law Changes

The 2000 Legislature decreased the motor vehicle license tax beginning in June 2000. This reduction was estimated to cost \$149.8 million in fiscal year 2001. The table below summarizes the changes.

| <b>Year of vehicle<br/>registration in Minnesota</b> | <b>Flat tax</b> | <b>Plus</b>         | <b>Total tax not to exceed</b> |
|--|-----------------|---------------------|--------------------------------|
| 1  | \$10            | 1.25% of base value | \$10 + 1.25% of total value    |
| 2  | \$10            | 1.25% of base value | \$189                          |
| 3-10   | \$10            | 1.25% of base value | \$99                           |
| 11 and up  | \$10            | \$25                | \$35                           |

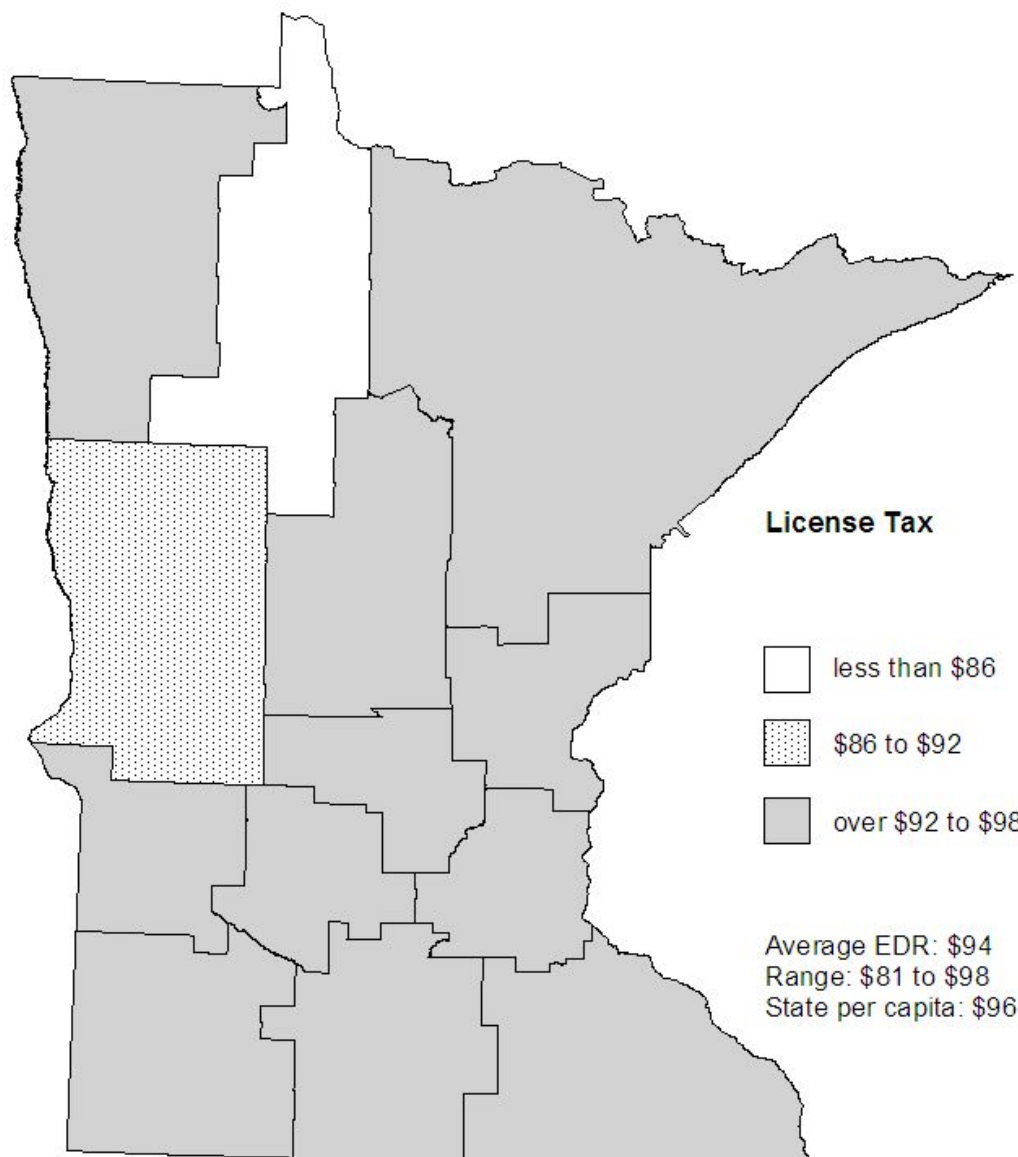
Since the law change was effective in June 2000, the 2000 calendar year revenues in this report reflect only about one-half of a full year's effect.

## Motor Vehicle License Tax per capita, 2002 by County



\* Although it may be more appropriate to display this information on a per vehicle basis, the data is not readily available on that level. Rather, population, which is a standardized measure, is used.

## Motor Vehicle License Tax per capita, 2002 by Economic Development Region



## The Past Five Years of the Motor Vehicle License Tax

The table below shows the distribution of the motor vehicle license tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle license tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

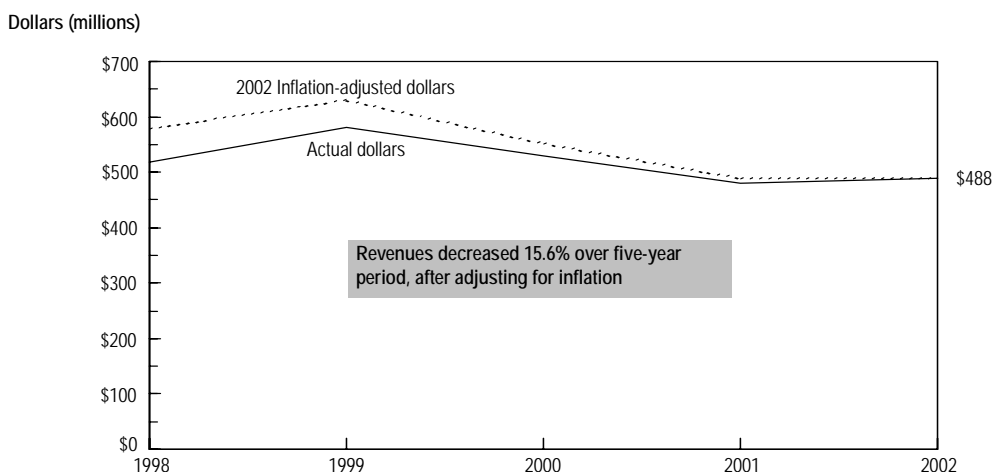
### Motor Vehicle License Tax: 1998 to 2002

Current dollars, in thousands

|                       | 1998             | 1999             | 2000              | 2001              | 2002             | 5-Yr. Chg. Tax |
|-----------------------|------------------|------------------|-------------------|-------------------|------------------|----------------|
| <b>State</b>          | <b>\$517,939</b> | <b>\$582,062</b> | <b>\$530,438*</b> | <b>\$480,152*</b> | <b>\$488,487</b> | <b>-6%</b>     |
| Northern Regions      |                  |                  |                   |                   |                  |                |
| Northwest (1)         | 9,859            | 10,744           | 8,906             | 8,108             | 8,295            | -16            |
| Headwaters (2)        | 7,007            | 8,077            | 6,696             | 6,098             | 6,364            | -9             |
| Arrowhead (3)         | 34,261           | 37,186           | 32,773            | 29,539            | 30,271           | -12            |
| West Central (4)      | 21,316           | 24,202           | 20,688            | 18,858            | 19,442           | -9             |
| Five (5)              | 15,645           | 18,088           | 15,580            | 14,316            | 14,627           | -7             |
| East Central (7E)     | 13,908           | 16,711           | 14,496            | 13,823            | 14,322           | 3              |
| Southern Regions      |                  |                  |                   |                   |                  |                |
| Six East (6E)         | 13,403           | 14,968           | 12,449            | 11,255            | 11,427           | -15            |
| Upper MN Valley (6W)  | 5,990            | 6,513            | 5,246             | 4,731             | 4,737            | -21            |
| Central MN (7W)       | 32,286           | 38,255           | 33,406            | 31,586            | 33,022           | 2              |
| Southwest (8)         | 13,954           | 15,128           | 12,858            | 11,221            | 11,394           | -18            |
| Nine (9)              | 24,396           | 26,635           | 22,851            | 20,653            | 20,847           | -15            |
| Southeastern MN (10)  | 47,517           | 53,646           | 48,466            | 43,846            | 44,830           | -6             |
| <b>Total Nonmetro</b> | <b>\$239,542</b> | <b>\$270,154</b> | <b>\$234,416</b>  | <b>\$214,034</b>  | <b>\$219,576</b> | <b>-8%</b>     |
| Metro Region          |                  |                  |                   |                   |                  |                |
| Hennepin County       | 125,537          | 135,089          | 130,051           | 111,863           | 109,996          | -12            |
| Ramsey County         | 49,508           | 55,625           | 52,782            | 47,159            | 48,169           | -3             |
| Remaining Metro       | 103,352          | 121,195          | 113,188           | 107,096           | 110,746          | 7              |
| <b>Total Metro</b>    | <b>\$278,397</b> | <b>\$311,908</b> | <b>\$296,022</b>  | <b>\$266,118</b>  | <b>\$268,911</b> | <b>-3%</b>     |

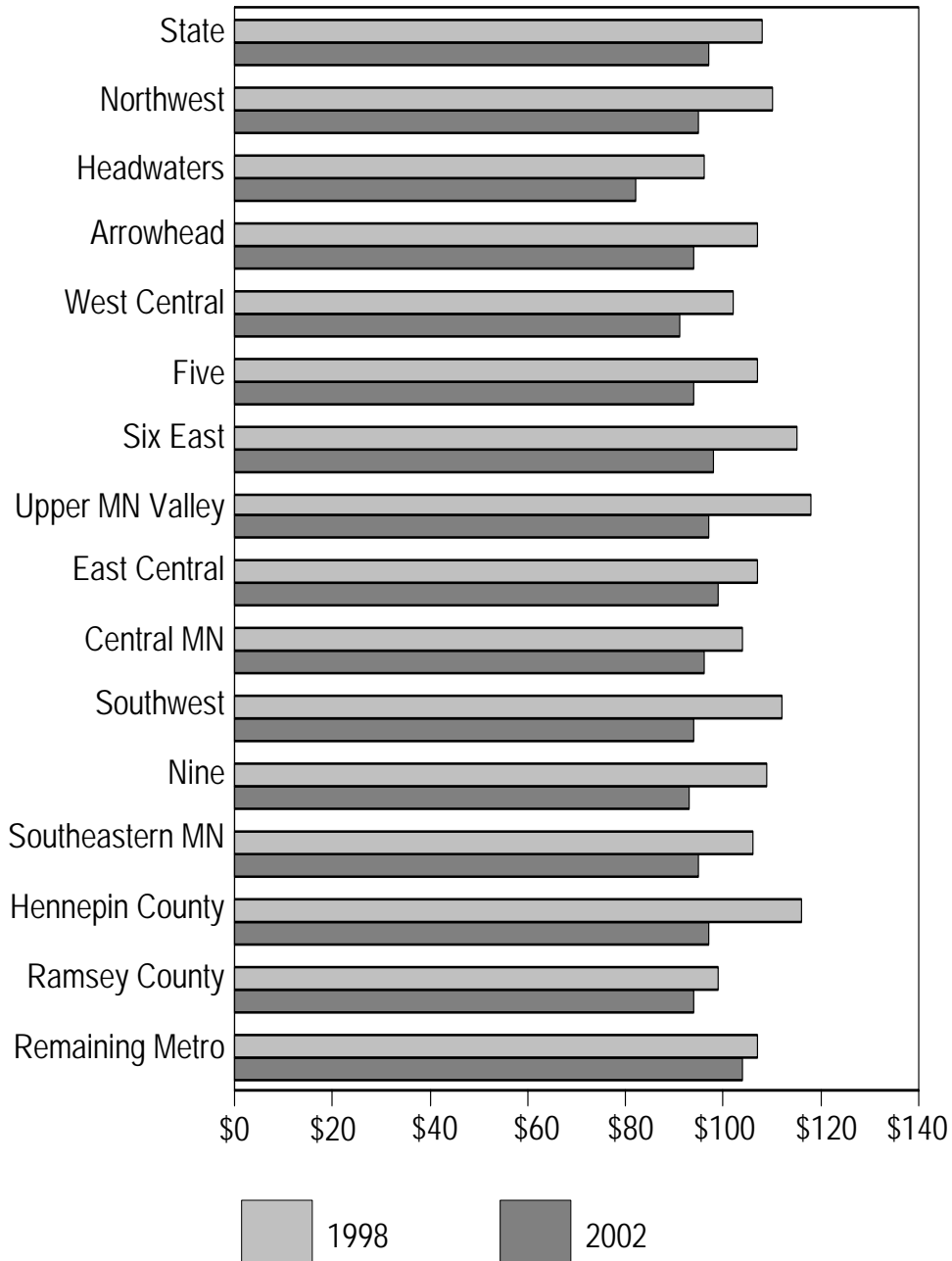
\* Reduction reflects legislative changes (see page 89).

### Statewide Motor Vehicle License Tax





### Per Capita Motor Vehicle License Tax 1998 and 2002





# Motor Fuels Tax (Gas Tax)

## Program Description

The **motor fuels tax** is imposed on gasoline, diesel fuel, and other motor fuels used by vehicles on public highways. Aviation fuel purchased, stored, or withdrawn from storage in Minnesota is also subject to the tax. Highway motor fuels are taxed at a rate of 20 cents per gallon.<sup>10</sup> Aviation fuels are subject to a graduated, declining tax rate from 5 cents per gallon based on the number of gallons used during the calendar year.<sup>11</sup>

## Tax Amount and Reporting

### Calendar Year 2002 Motor Fuels Tax: \$630.5 million

The total net amount after refunds of the motor fuels tax for calendar year 2002 was \$630,463,000. This is the net amount after the distribution to the snowmobile, motorboat, forest roads, and all-terrain vehicles (ATV) accounts.

The motor fuels tax goes into the Highway User Tax Distribution Fund and is dedicated for highway use. The Minnesota Constitution sets the distribution formula for 95 percent of the money in the fund: 29 percent to the county state-aid highway fund, 9 percent to the municipal state-aid street fund for cities with populations over 5,000, and 62 percent to the state trunk highway fund. The remaining 5 percent of the fund is allocated by law rather than by constitutional provision. Presently about 46 percent of this 5 percent set-aside goes for town roads and town bridges. The rest goes into a “flexible fund” that mainly pays for improvements to former state highways that have reverted to local jurisdiction.

The highway aids listed in the tables estimate how much each area received from the above distribution. Like both the motor vehicle excise tax and the motor vehicle license tax, the amount of motor fuels tax paid by taxpayers in each county is unknown. For purposes of this report, an estimate was made for each county based upon the total number of vehicle miles traveled in each county in 2002 as a proportion of the total vehicle miles traveled within the state in 2002.

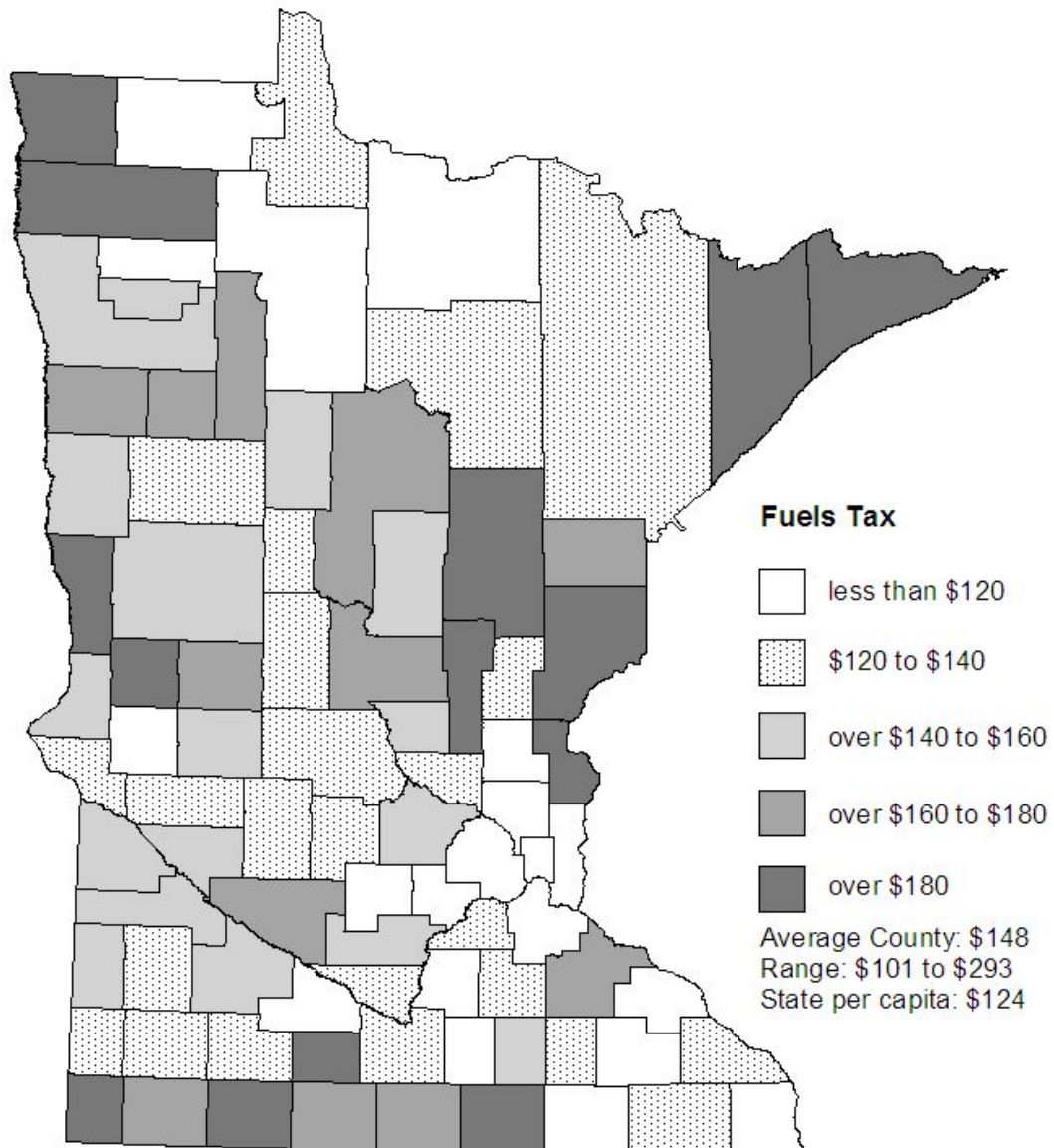
The statewide motor fuels tax amount was obtained from the Department of Revenue.

---

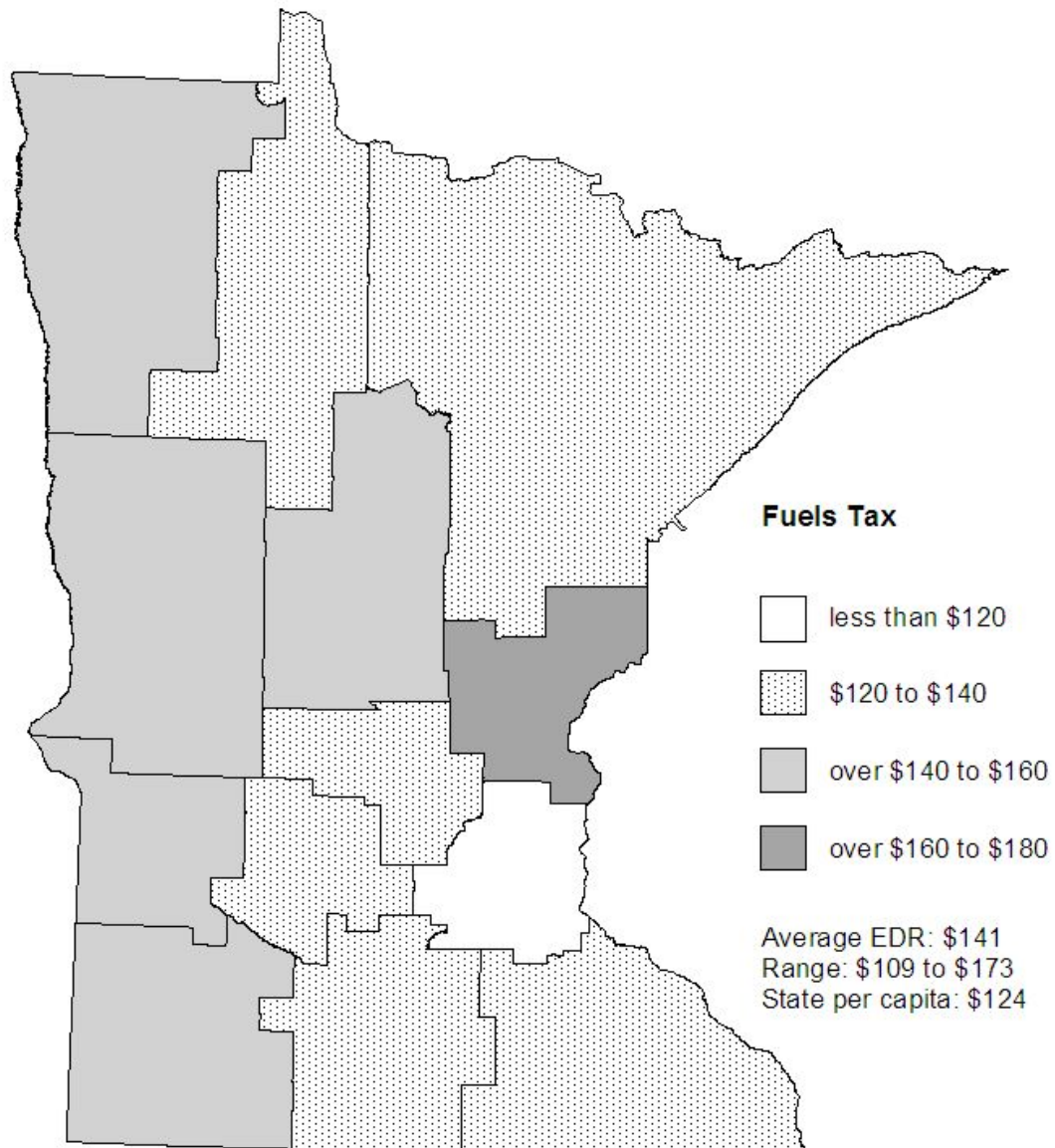
<sup>10</sup> Alternative fuels such as liquefied natural gas and high-alcohol gasoline are taxed at rates proportional to relative energy content.

<sup>11</sup> Motor fuels used by public transit systems receiving state financial assistance are exempt. Until October 1, 1997, ethanol-gasoline blends received a tax credit of 5 cents for each gallon of ethanol.

## Motor Vehicle Fuels Tax per capita, 2002 by County



## Motor Vehicle Fuels Tax per capita, 2002 by Economic Development Region



## The Past Five Years of the Motor Vehicle Fuels Tax

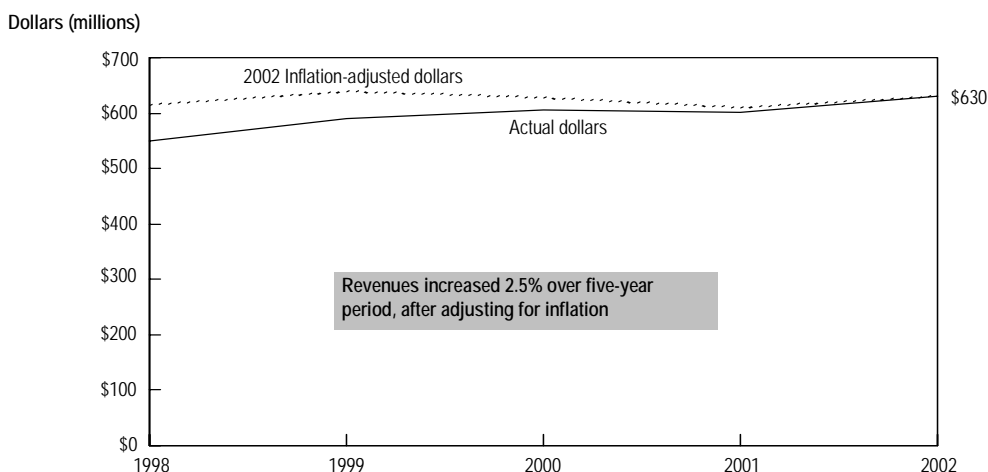
The table shows the distribution of the motor vehicle fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle fuels tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Motor Vehicle Fuels Tax: 1998 to 2002

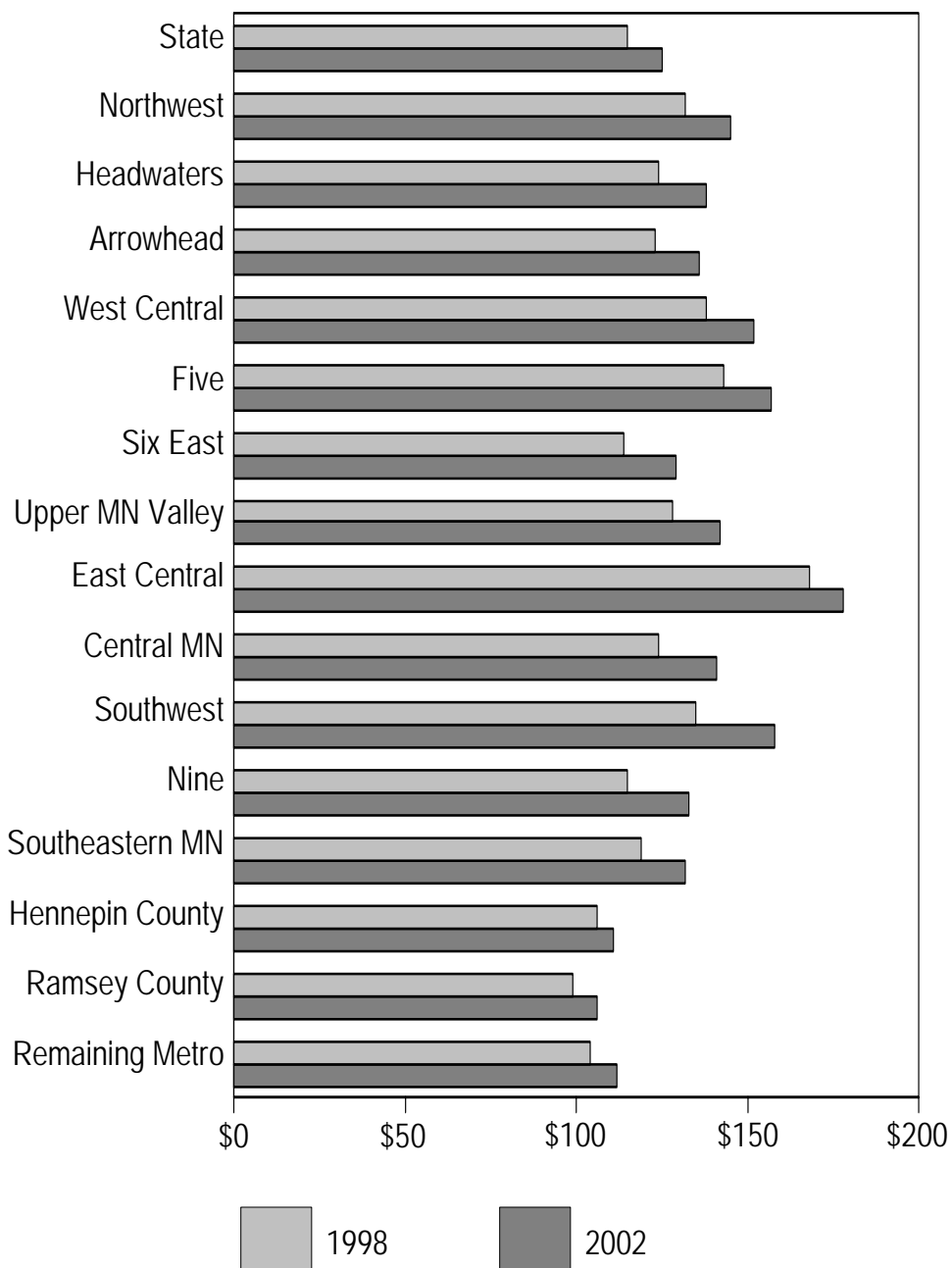
Current dollars, in thousands

|                       | 1998             | 1999             | 2000             | 2001             | 2002             | 5-Yr. Chg. Tax |
|-----------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| <b>State</b>          | <b>\$550,281</b> | <b>\$590,012</b> | <b>\$604,654</b> | <b>\$600,914</b> | <b>\$630,463</b> | <b>15%</b>     |
| Northern Regions      |                  |                  |                  |                  |                  |                |
| Northwest (1)         | 11,820           | 12,585           | 12,381           | 12,304           | 12,751           | 8              |
| Headwaters (2)        | 9,048            | 9,740            | 10,045           | 9,983            | 10,670           | 18             |
| Arrowhead (3)         | 39,389           | 41,573           | 42,295           | 42,034           | 43,842           | 11             |
| West Central (4)      | 28,660           | 30,546           | 30,508           | 30,320           | 32,409           | 13             |
| Five (5)              | 20,822           | 22,457           | 23,245           | 23,101           | 24,362           | 17             |
| East Central (7E)     | 21,705           | 23,387           | 24,616           | 24,464           | 25,838           | 19             |
| Southern Regions      |                  |                  |                  |                  |                  |                |
| Six East (6E)         | 13,243           | 14,151           | 14,187           | 14,100           | 15,070           | 14             |
| Upper MN Valley (6W)  | 6,511            | 6,952            | 6,767            | 6,725            | 6,981            | 7              |
| Central MN (7W)       | 38,612           | 42,286           | 45,204           | 44,925           | 48,343           | 25             |
| Southwest (8)         | 16,708           | 17,952           | 18,218           | 18,105           | 19,019           | 14             |
| Nine (9)              | 25,705           | 27,626           | 27,915           | 27,742           | 29,758           | 16             |
| Southeastern MN (10)  | 53,285           | 57,190           | 59,123           | 58,758           | 62,105           | 17             |
| <b>Total Nonmetro</b> | <b>\$285,508</b> | <b>\$306,444</b> | <b>\$314,505</b> | <b>\$312,560</b> | <b>\$331,151</b> | <b>16%</b>     |
| Metro Region          |                  |                  |                  |                  |                  |                |
| Hennepin County       | 115,156          | 122,999          | 123,971          | 123,204          | 125,768          | 9              |
| Ramsey County         | 49,227           | 52,858           | 53,259           | 52,930           | 54,457           | 11             |
| Remaining Metro       | 100,391          | 107,712          | 112,919          | 112,220          | 119,088          | 19             |
| <b>Total Metro</b>    | <b>\$264,774</b> | <b>\$283,569</b> | <b>\$290,149</b> | <b>\$288,354</b> | <b>\$299,312</b> | <b>13%</b>     |

### Statewide Motor Vehicle Fuels Tax



### Per Capita Motor Vehicle Fuels Tax 1998 and 2002



# Corporate Franchise (Income) Tax

## Program Description

**Corporate franchise (income) tax** (usually referred to as the corporate income tax) is imposed on the net income of corporations. The rate of the tax is 9.8 percent. The tax base is federal taxable income with a variety of Minnesota adjustments. Corporations that do business both inside and outside of Minnesota apportion their income using a three-factor formula based on the share of the corporation's total property, payroll, and sales that are in Minnesota. The formula weights sales 75 percent and property and payroll 12.5 percent each.<sup>12</sup>

An alternative minimum tax applies to federal alternative minimum taxable income, if it would result in a higher tax than the regular corporate franchise tax. This tax rate is 5.8 percent. In addition, a minimum fee is imposed on larger corporations (including S corporations, and partnerships), if this fee is higher than the regular or alternative minimum tax. The minimum fee ranges from \$100 to \$5,000, depending upon the corporation's sales, property, and payroll in Minnesota.

## Tax Amount and Reporting

### 2002 Corporate Income Tax: \$591.0 million

The corporation statistics presented in this report were tabulated from all Minnesota corporation income tax returns filed during the calendar year ending December 31, 2002. (Primarily, returns from 2001 were filed in calendar year 2002.) The total statewide corporate tax amount of \$590,966,084 includes income taxes collected from corporations whose main offices are in other states and foreign countries. It does not include minimum fees paid by S corporations.

The corporate income tax data was obtained from the Department of Revenue's processing file. The location of each corporation's home office is not available on that file. Instead each county's total payroll, reported in County Business Patterns, was used as an indicator of where the corporate tax was paid.<sup>13</sup> This method allowed allocation of the entire \$591.0 million of corporate tax liability rather than only that incurred by corporations headquartered in Minnesota. Since about one-third of the corporate tax liability is from these out-of-state corporations, this methodology allocates those corporate taxes to the counties.

---

<sup>12</sup> Through tax year 2000, the formula weighted sales at 70 percent and property and payroll at 15 percent each.

<sup>13</sup> Payroll data for all 87 counties was not available from County Business Patterns for calendar year 2000. For that year, total annual wages as reported by the Department of Economic Security (DES) was used instead for the historical table in page 104, resulting in a distribution of corporate tax consistent with past years.



In addition to the total dollar amount of corporate tax shown by region and by county in sections 2 to 4 of the report, the tables below summarize statewide data by unitary/nonunitary (Table A) and by type of corporation/return (Table B).

Table A  
**By Unitary/Nonunitary Returns<sup>14</sup>**

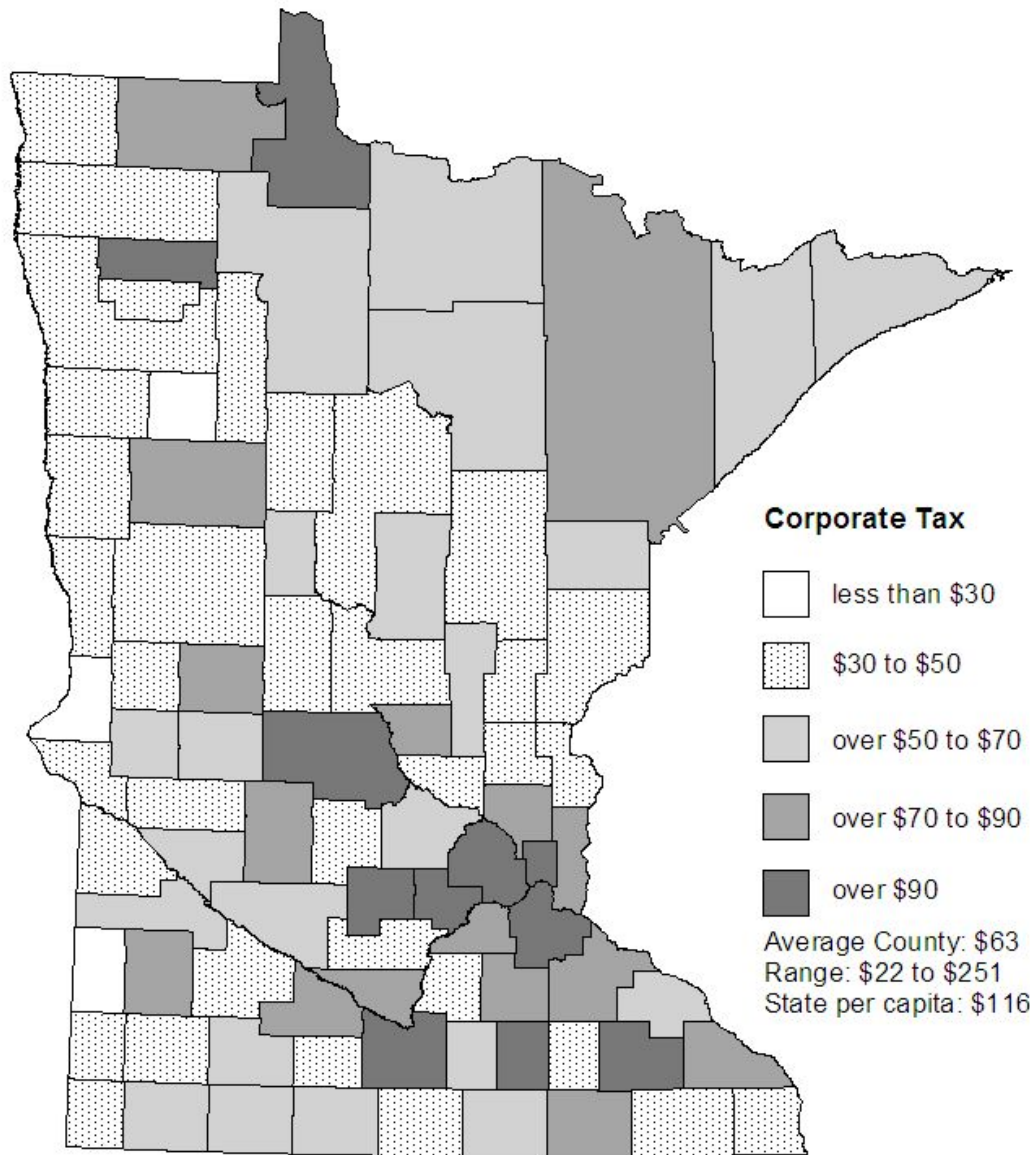
| Returns Filed in 2002 | # of Returns  | % of Total  | Tax Liability      | % of Total  | Average Tax  |
|-----------------------|---------------|-------------|--------------------|-------------|--------------|
| Unitary Returns       | 13,649        | 26.1%       | \$453,725,752      | 76.8%       | \$33,242     |
| Nonunitary Returns    | <u>38,600</u> | <u>73.9</u> | <u>137,240,332</u> | <u>23.2</u> | <u>3,555</u> |
| Total                 | 52,249        | 100.0%      | \$590,966,084      | 100.0%      | \$11,311     |

Table B  
**By Type of Return**

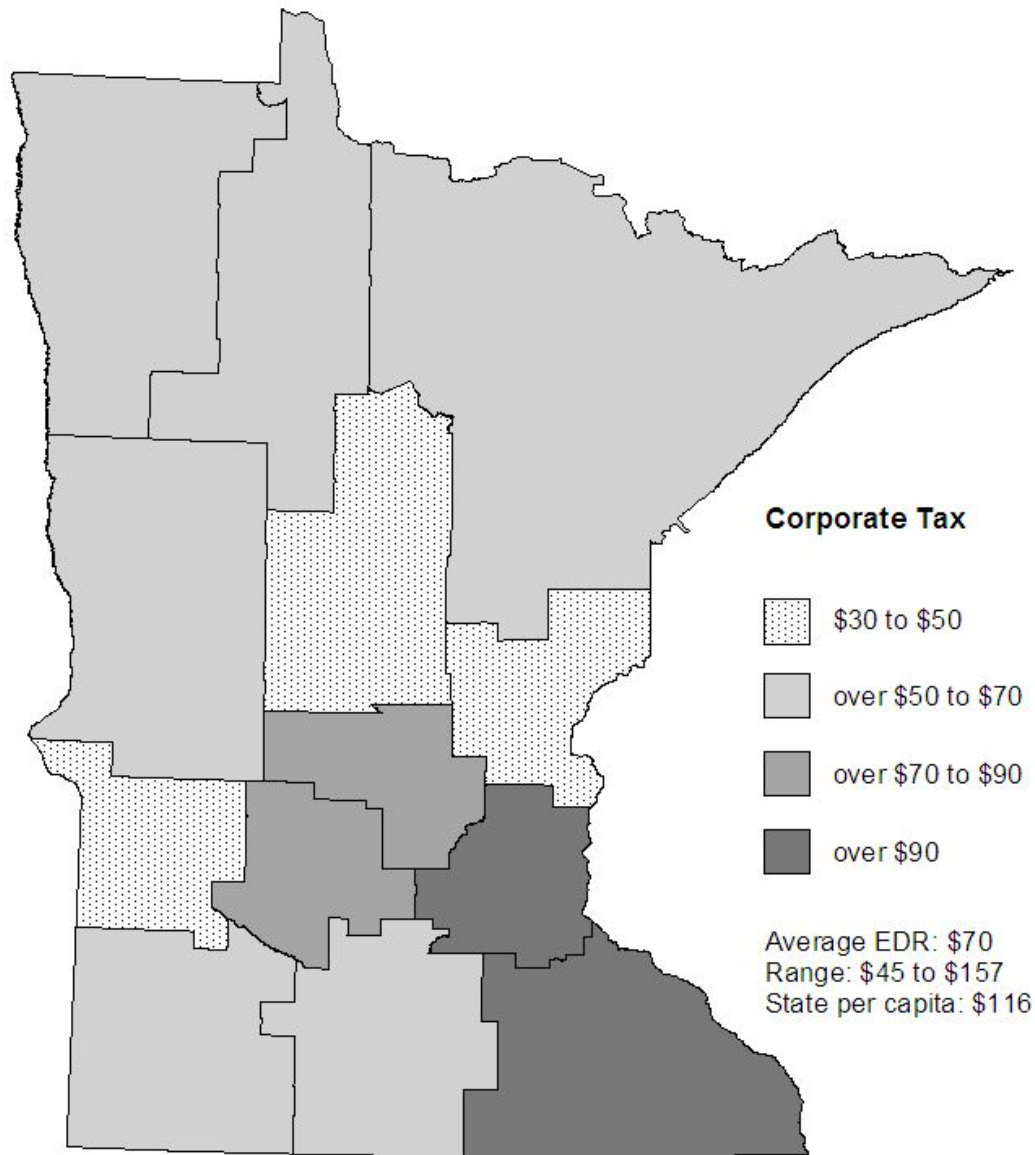
| Returns Filed in 2002       | # of Returns  | % of Total  | Tax Liability | % of Total | Average Tax |
|-----------------------------|---------------|-------------|---------------|------------|-------------|
| 100% Minnesota Corporations |               |             |               |            |             |
| Regular Tax                 | 10,300        | 19.7%       | \$51,810,505  | 8.8%       | \$5,030     |
| Minimum Tax                 | 6,851         | 13.1        | 3,058,688     | 0.5        | 446         |
| No Tax                      | <u>9,943</u>  | <u>19.0</u> | <u>0</u>      | <u>0.0</u> | <u>0</u>    |
| Total                       | 27,094        | 51.9%       | \$54,869,193  | 9.3%       | \$2,025     |
| Multi-State Corporations    |               |             |               |            |             |
| Regular Tax                 | 10,466        | 20.0%       | \$522,036,271 | 88.3%      | \$49,879    |
| Minimum Tax                 | 7,523         | 14.4        | 14,060,620    | 2.4        | 1,869       |
| No Tax                      | <u>7,166</u>  | <u>13.7</u> | <u>0</u>      | <u>0.0</u> | <u>0</u>    |
| Total                       | 25,155        | 48.1%       | \$536,126,891 | 90.7%      | \$21,313    |
| All Corporations            |               |             |               |            |             |
| Regular Tax                 | 20,766        | 39.7%       | \$573,846,776 | 97.1%      | \$27,634    |
| Minimum Tax                 | 14,374        | 27.5        | 17,119,308    | 2.9        | 1,191       |
| No Tax                      | <u>17,109</u> | <u>32.7</u> | <u>0</u>      | <u>0.0</u> | <u>0</u>    |
| Total                       | 52,249        | 100.0%      | \$590,996,084 | 100.0%     | \$11,311    |

<sup>14</sup> Related corporations, such as subsidiary, brother-sister, and parent corporations, must file on a unitary basis. For these corporations, the denominator of the three-factor apportionment formula (property, payroll, and sales) includes the factors of all the corporations in the unitary group. The numerator is the factors of the individual corporation, and the taxable income apportioned is the total income of the unitary group.

## Corporate Tax per capita, 2002 by County



## Corporate Tax per capita, 2002 by Economic Development Region



## The Past Five Years of Corporate Income Tax

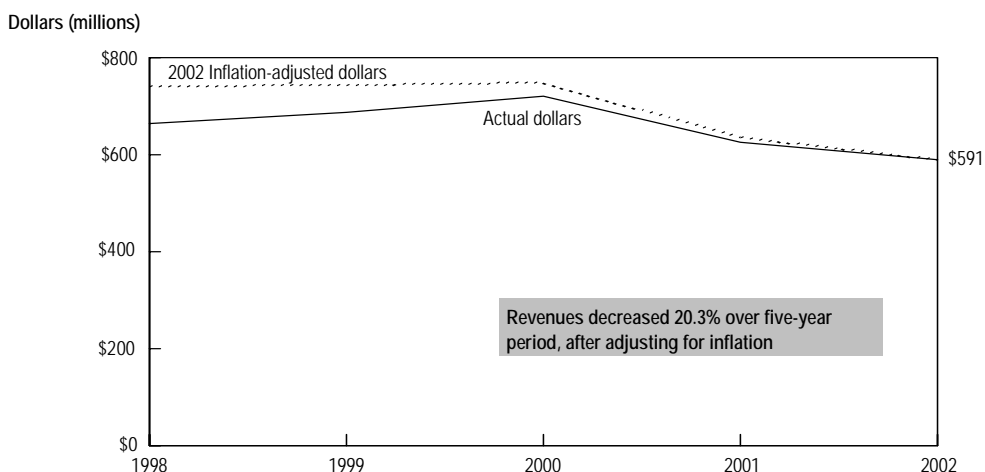
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Corporate Income Tax: 1998 to 2002

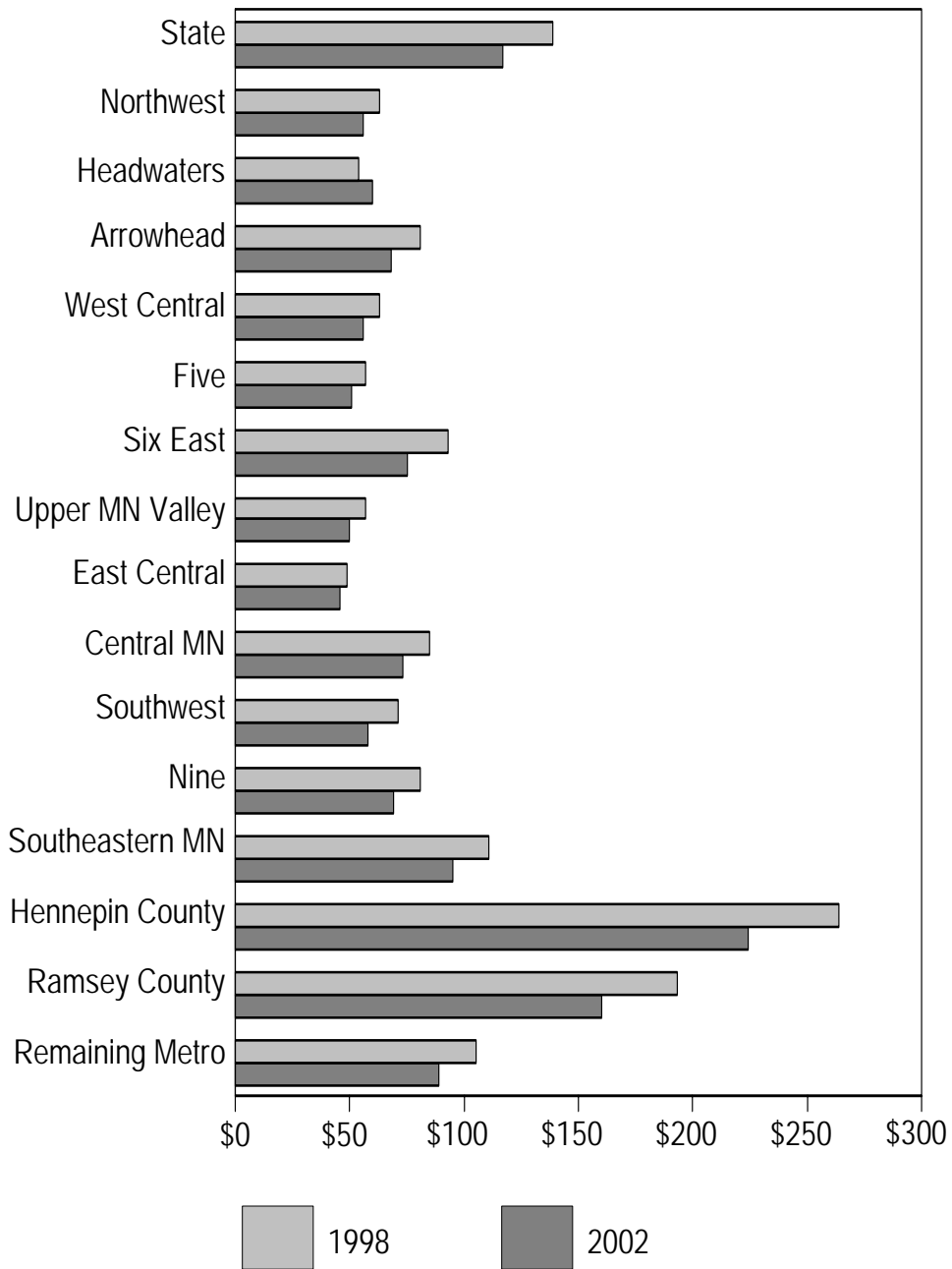
Current dollars, in thousands

|                       | 1998             | 1999             | 2000             | 2001             | 2002             | 5-Yr. Chg. Tax |
|-----------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| <b>State</b>          | <b>\$663,465</b> | <b>\$686,302</b> | <b>\$719,705</b> | <b>\$624,848</b> | <b>\$590,966</b> | <b>-11%</b>    |
| Northern Regions      |                  |                  |                  |                  |                  |                |
| Northwest (1)         | 5,679            | 5,652            | 6,879            | 4,955            | 4,907            | -14            |
| Headwaters (2)        | 3,940            | 4,151            | 5,565            | 3,856            | 4,650            | 18             |
| Arrowhead (3)         | 25,817           | 26,417           | 31,665           | 23,182           | 21,856           | -15            |
| West Central (4)      | 13,122           | 13,764           | 14,593           | 12,739           | 11,950           | -9             |
| Five (5)              | 8,302            | 8,659            | 11,119           | 7,892            | 7,879            | -5             |
| East Central (7E)     | 6,407            | 6,905            | 8,450            | 6,374            | 6,669            | 4              |
| Southern Regions      |                  |                  |                  |                  |                  |                |
| Six East (6E)         | 10,842           | 10,470           | 10,901           | 9,292            | 8,731            | -19            |
| Upper MN Valley (6W)  | 2,886            | 2,934            | 3,206            | 2,441            | 2,435            | -16            |
| Central MN (7W)       | 26,597           | 27,073           | 30,089           | 24,982           | 25,180           | -5             |
| Southwest (8)         | 8,810            | 8,736            | 9,516            | 7,548            | 6,952            | -21            |
| Nine (9)              | 18,089           | 18,588           | 20,529           | 16,407           | 15,404           | -15            |
| Southeastern MN (10)  | 49,611           | 52,281           | 53,451           | 45,742           | 44,720           | -10            |
| <b>Total Nonmetro</b> | <b>\$180,102</b> | <b>\$185,631</b> | <b>\$205,964</b> | <b>\$165,412</b> | <b>\$161,332</b> | <b>-10%</b>    |
| Metro Region          |                  |                  |                  |                  |                  |                |
| Hennepin County       | 285,854          | 297,945          | 304,734          | 272,037          | 252,836          | -12            |
| Ramsey County         | 96,158           | 97,822           | 103,310          | 87,713           | 82,161           | -15            |
| Remaining Metro       | 101,351          | 104,903          | 105,697          | 99,687           | 94,638           | -7             |
| <b>Total Metro</b>    | <b>\$483,363</b> | <b>\$500,670</b> | <b>\$513,741</b> | <b>\$459,437</b> | <b>\$429,634</b> | <b>-11%</b>    |

### Statewide Corporate Income Tax



### Per Capita Corporate Income Tax 1998 and 2002





# State Property Tax

## Program Description

A state general property tax was instituted as part of the overall property tax reform adopted during the 2001 legislative session. The state tax is levied only on commercial/industrial/public utility property and seasonal recreational property. That portion of public utility property consisting of attached machinery used in the generation of electrical energy is exempt from the state property tax, as is property at the Minneapolis-St. Paul International Airport and the St. Paul intermediate airport.

## Aid Amount and Reporting

### **Payable Year 2003 State Property Tax: \$592.2 million**

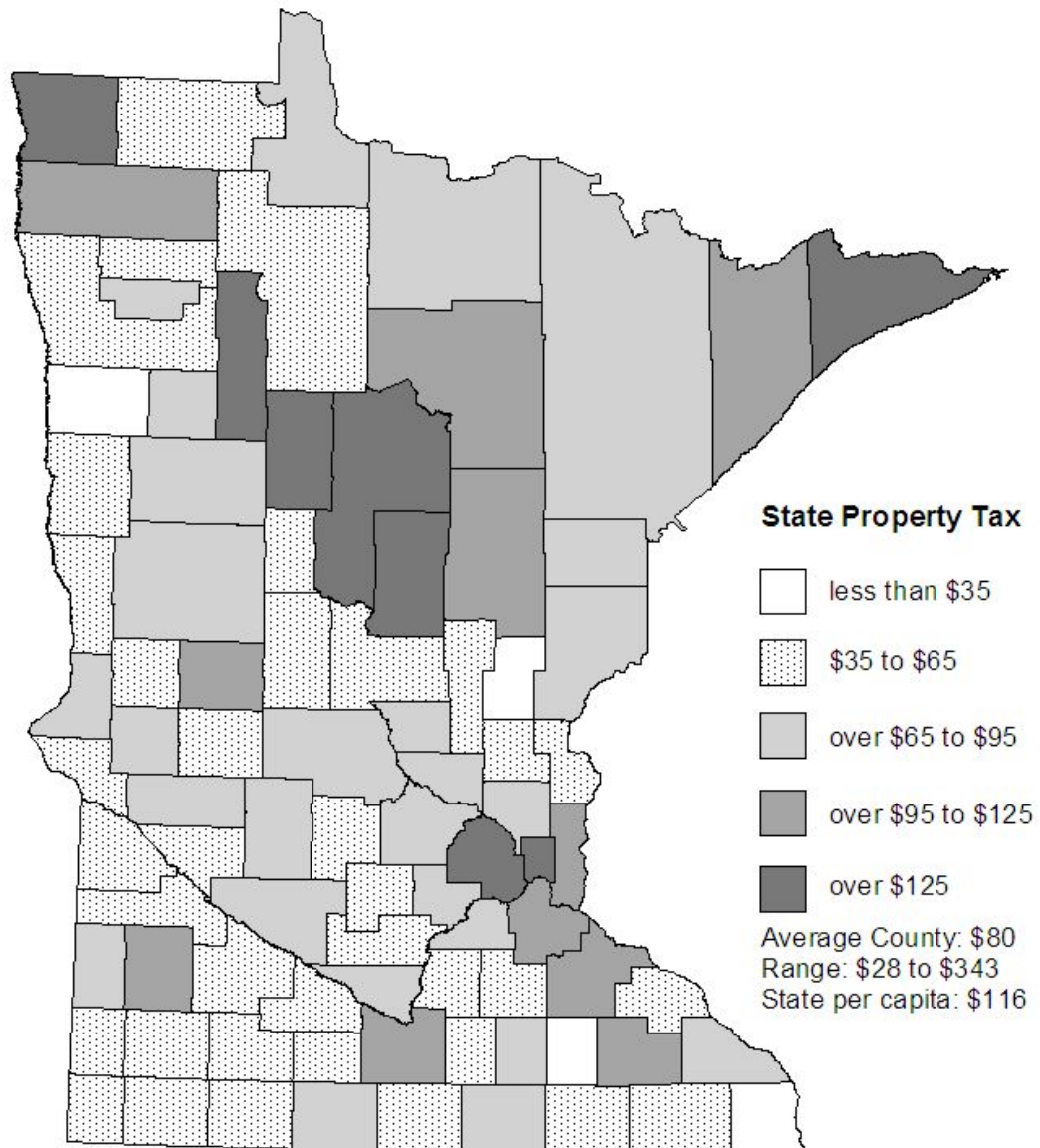
For 2003, the state tax rate was 54.447 percent based on a prescribed levy of \$594.9 million. The actual levy was \$592.2 million due to changes made in the tax base after the rate was established.<sup>15</sup> The law prescribes that the levy will increase each year by the same percentage as the percentage growth in the implicit price deflator for government consumption expenditures and gross investment for state and local governments. The proceeds of the tax are to be deposited in the general fund.

Approximately \$31.3 million, or 5.3 percent, of the state tax was levied against seasonal recreational property; the remainder was levied against commercial/industrial/public utility property.

---

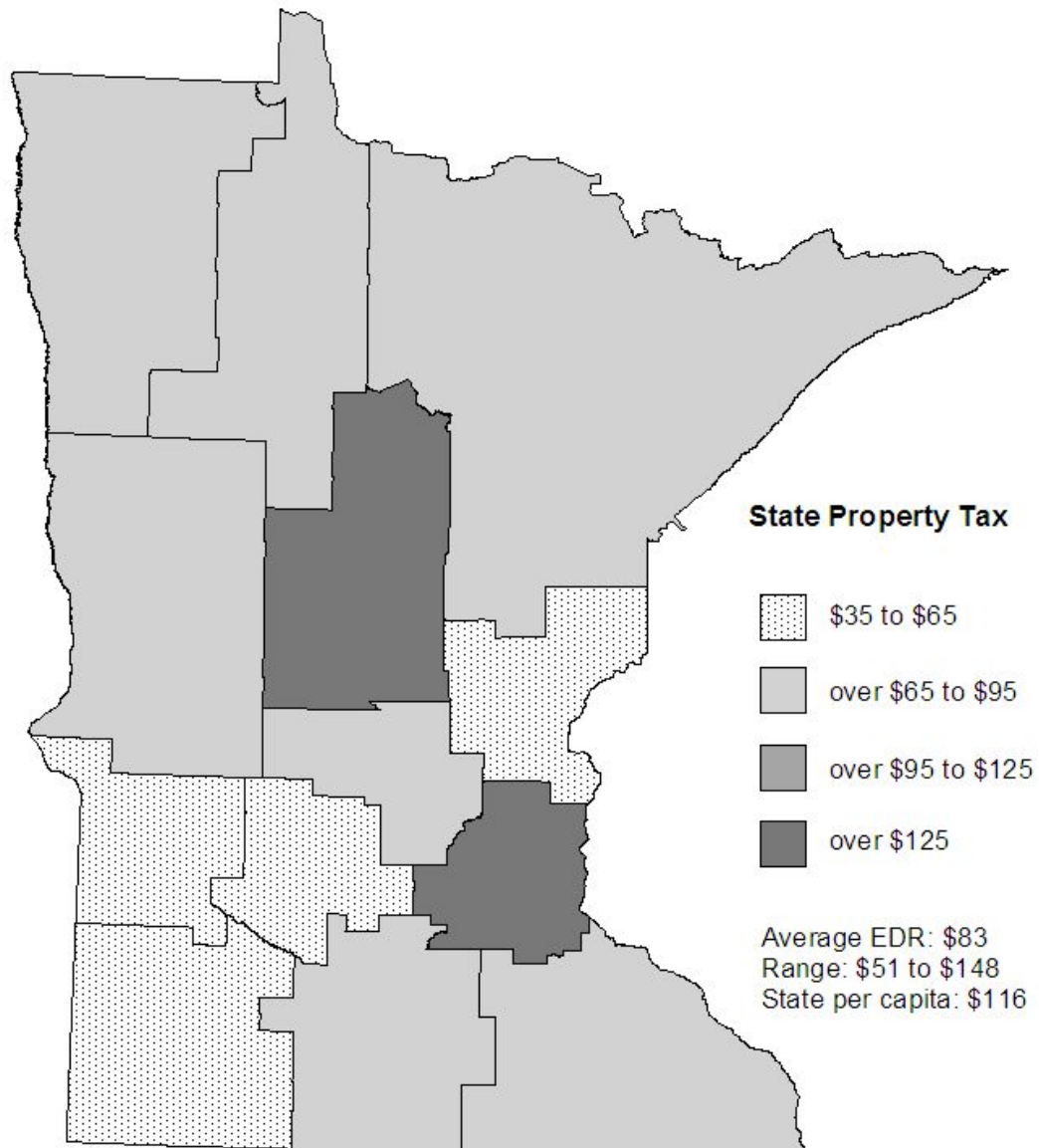
<sup>15</sup> In addition to the amount that is formally levied, an additional amount of approximately \$2.2 million is collected from properties that are not included in the abstract of assessment. This amount is not included in this report because its distribution is unknown.

## State Property Tax per capita, 2003 by County





## State Property Tax per capita, 2003 by Economic Development Region



## The First Two Years of State Property Tax

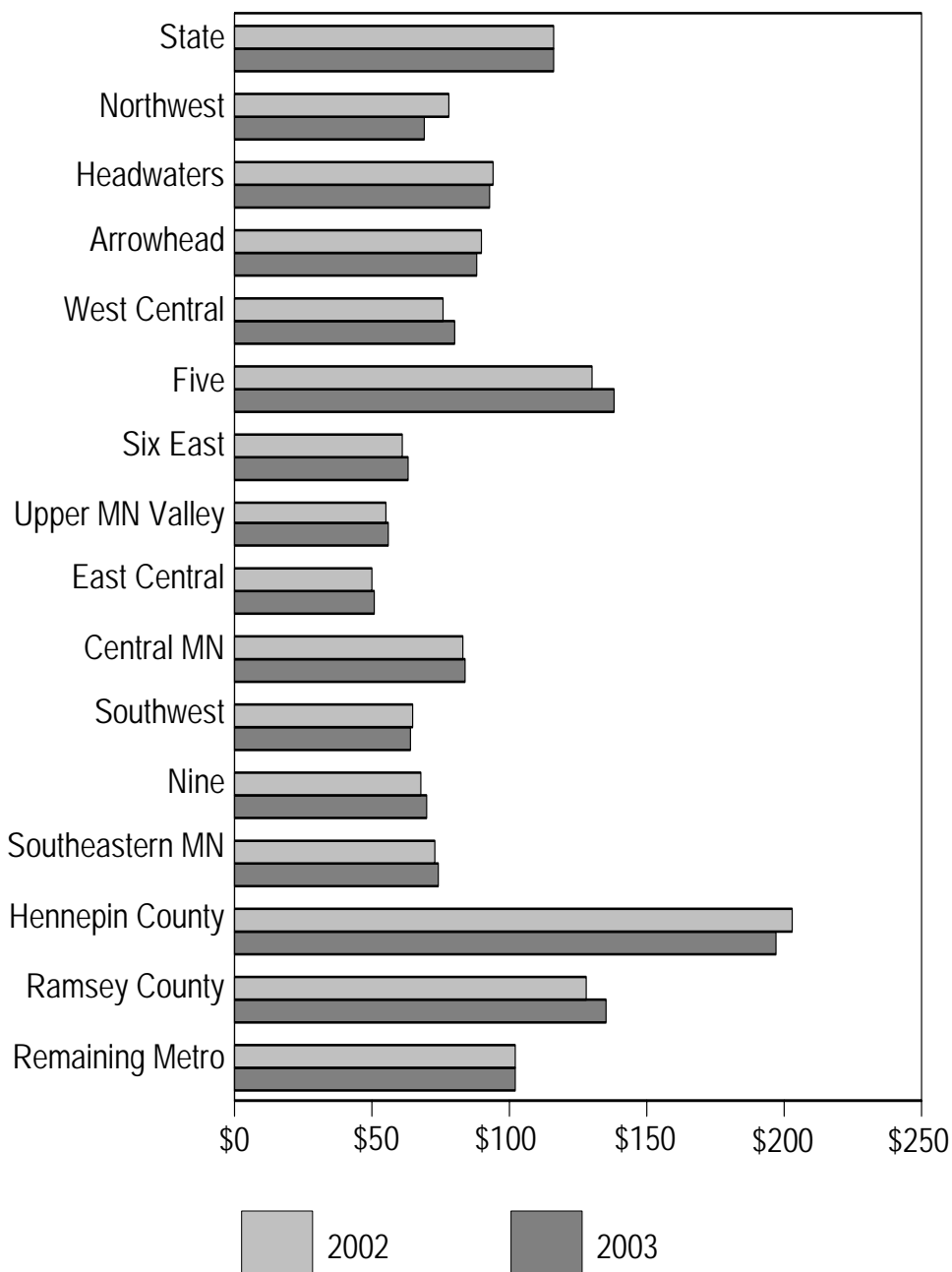
The table below shows the distribution of the state property tax in thousands of dollars for the first two years for the state and economic development regions.

### State Property Tax: Payable 2002 to 2003

Current dollars, in thousands

|                       | 2002             | 2003             | Percent of Total, 2003 | 2-Yr. Chg. Tax |
|-----------------------|------------------|------------------|------------------------|----------------|
| <b>State</b>          | <b>\$585,343</b> | <b>\$592,241</b> | <b>100.0%</b>          | <b>1%</b>      |
| Northern Regions      |                  |                  |                        |                |
| Northwest (1)         | 6,828            | 6,068            | 1.0                    | -11            |
| Headwaters (2)        | 7,277            | 7,288            | 1.2                    | 0              |
| Arrowhead (3)         | 28,903           | 28,524           | 4.8                    | -1             |
| West Central (4)      | 16,166           | 17,176           | 2.9                    | 6              |
| Five (5)              | 20,140           | 21,609           | 3.6                    | 7              |
| East Central (7E)     | 7,258            | 7,610            | 1.3                    | 5              |
| Southern Regions      |                  |                  |                        |                |
| Six East (6E)         | 7,162            | 7,393            | 1.2                    | 3              |
| Upper MN Valley (6W)  | 2,673            | 2,731            | 0.5                    | 2              |
| Central MN (7W)       | 28,458           | 29,730           | 5.0                    | 4              |
| Southwest (8)         | 7,837            | 7,604            | 1.3                    | -3             |
| Nine (9)              | 15,215           | 15,719           | 2.7                    | 3              |
| Southeastern MN (10)  | 34,244           | 35,314           | 6.0                    | 3              |
| <b>Total Nonmetro</b> | <b>\$182,161</b> | <b>\$186,766</b> | <b>31.5%</b>           | <b>3%</b>      |
| Metro Region          |                  |                  |                        |                |
| Hennepin County       | 229,287          | 224,553          | 37.9                   | -2             |
| Ramsey County         | 65,809           | 69,661           | 11.8                   | 6              |
| Remaining Metro       | 108,085          | 111,261          | 18.8                   | 3              |
| <b>Total Metro</b>    | <b>\$403,182</b> | <b>\$405,475</b> | <b>68.5%</b>           | <b>1%</b>      |

### Per Capita State Property Tax 2002 and 2003





## 2. Summary Data

This section contain summary data for the most recent available year on

- statewide totals
- the seven metro and the 80 nonmetro counties
- the 13 economic development regions

A sample table and a general explanation of the tables in sections 2, 3, and 4 of the report precede the data.

## General Explanations of Tables

The basic format is the same for all the regional and county tables in sections 3 and 4 of the report. (See adjacent page.)

**I. MAJOR STATE AIDS/CREDITS.** Although all of the aids/credits listed are paid by the state, there are three types of aids/credits.

**A. Aids to Local Governments**

- Are paid to the local taxing district and are part of its total revenue
- Benefit all types of property in the taxing district
- Reduce what is needed from the property tax levy

**B. Property Tax Credits**

- Are paid to the local taxing district, but are listed on the property tax statement as a credit against the property's gross tax
- Benefit only certain types of property
- Are computed on a parcel-by-parcel basis on qualifying property

**C. Property Tax Refunds (Circuit Breaker/Targeting)**

- Are paid directly to homeowners and renters (property tax refund)
- Are based upon a relationship between household income and the homeowner's property tax or the renter's share of property tax (property tax refund)
- Are targeted to homeowners who have large property tax increases in one year (targeting)

**II. PROPERTY TAX DATA**

**A. Property Tax Levy** for taxes payable in 2003 by type of taxing district, including the state property tax levy

**B. Property Valuation** of taxable real and personal property for the 2002 assessment (taxes payable in 2003)

**C. The Average Tax Rate** for taxes payable in 2003

**III. MAJOR STATE TAXES**

- Individual income tax
- Sales/use tax
- Motor vehicle sales tax
- Motor vehicle license tax
- Motor fuels tax (i.e., gas tax)
- Corporate income tax
- State property tax

The motor vehicle sales tax, the motor vehicle license tax, the motor fuels tax, and the corporate income tax have been included in this report on a county-by-county basis. However, it should be stressed that these county amounts are only estimates since actual collections by county are not available. (See section 1 for detail on how the county apportionments were calculated).

| I. Major State Aids/Credits   | COUNTY           |         |            | REGION     | STATE      |
|---|------------------|---------|------------|------------|------------|
|   | Amount<br>(000s) | Percent | Per Capita | Per Capita | Per Capita |
| <b>A. Aids to Local Governments</b><br>Education Aid (2002-2003)<br>Human Services Aid (Calendar 2002)<br>Medical Assistance<br>Minnesota Family Investment Program<br>General Assistance including GAMC<br>Social Services<br>Miscellaneous<br><div>Total</div><br>Highway Aid (Calendar 2003)<br>County Aid<br>Municipal Aid<br>Township Aid<br><div>Total</div><br>Local Government Aid (Calendar 2003)<br>Disparity Reduction Aid (Calendar 2003)<br>County HACA (Payable 2003)<br>Criminal Justice Aid (Payable 2003)<br>Community Corrections Funding (2003)<br><div>Total Aids</div> |                  |         |            |            |            |
| <b>B. Property Tax Credits (Payable 2003)</b><br>Homestead Market Value Credit<br>Agricultural Market Value Credit<br>Miscellaneous Credits<br><div>Total Property Tax Credits</div>  |                  |         |            |            |            |
| <b>C. Property Tax Refunds (02 filed 03)</b><br>Regular (Homeowners)<br>Regular (Renters)<br>Targeting Refund<br><div>Total Property Tax Refunds</div> <div>Total Aids/Credits</div>  |                  |         |            |            |            |
| <b>II. Property Tax Data</b>  |                  |         |            |            |            |
| <b>A. Property Tax Levy (Payable 2003)</b><br>County Levy<br>City/Town Levy<br>School District Net Tax Capacity Levy<br>School District Referendum Market Value Levy<br>Miscellaneous District Levy<br>State Property Tax Levy<br><div>Total Levy</div> <div>Less Property Tax Credits</div> <div>Net Property Taxes Payable</div>  |                  |         |            |            |            |
| <b>B. Property Valuation (2002 Assessment)</b><br>Market Valuation<br>Referendum Market Valuation<br>Net Tax Capacity (NTC)   |                  |         |            |            |            |
| <b>C. Average Local NTC Tax Rate</b><br><b>Average Ref. Market Value Tax Rate</b>   |                  |         |            |            |            |
| <b>III. Major State Taxes</b>   |                  |         |            |            |            |
| Individual Income Tax (2002 filed 2003)<br>Sales/Use Tax (Calendar 2003)<br>Motor Vehicle Sales Tax (Calendar 2002)<br>Motor Vehicle License Tax (Calendar 2002)<br>Motor Fuels Tax (Calendar 2002)<br>Corporate Income Tax (Calendar 2002)<br>State Property Tax (Payable 2003)<br><div>Total State Taxes</div>  |                  |         |            |            |            |





## Statewide Summary

Tables 2-1 and 2-2 contain the statewide totals of all the state aids and taxes presented in this report. Table 2-1 summarizes the total amounts for Minnesota residents only, whereas the amounts in Table 2-2 also include those dollars paid by nonresidents.

2003 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2002 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 128 and 129.

The total state aids and credits contained in this report equal about \$10.86 billion, whereas the total of the seven major taxes listed in this report equal \$11.35 billion paid by residents and an additional \$0.8 billion paid by nonresidents. This indicates that 95.7 percent of the six major taxes collected from residents and about 89 percent of the seven major taxes collected when combining taxes from the residents and nonresidents, are redistributed back to the taxing districts and to the taxpayers as tax relief in this report.

The total taxes presented in this report **are not the total of all taxes collected by the state**. The total state net tax collections after refunds were about \$12.95 billion in fiscal year 2002 and \$13.65 billion in fiscal year 2003. Furthermore, the taxes presented in this report are not for a specific time period but rather are the latest available data and/or the next data in sequence to the 2002 Update report (published December 2003). Therefore, the \$12.16 billion total taxes listed in this report (residents and nonresidents) is almost 91.4 percent of the total taxes actually collected over that period.

The taxes not contained in this report include estate, mortgage registry and deed, insurance gross premiums, MinnesotaCare, mineral, cigarette and tobacco products, lawful gambling, and alcoholic beverages. The collections from some of these taxes are dedicated for specific purposes.

|  |  | STATEWIDE SUMMARY - RESIDENTS ONLY |               |                |
|--|--|------------------------------------|---------------|----------------|
|  |  | Amount                             |               |                |
|  |  | (000s)                             | Percent       | Per Capita     |
| <b>I. Major State Aids/Credits</b>             |  |                                    |               |                |
| <b>A. Aids to Local Governments</b>            |  |                                    |               |                |
| Education Aid (2002-2003)                      |  | \$5,975,466                        | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |  |                                    |               |                |
| Medical Assistance                             |  | 1,687,598                          | 16.4          | 332            |
| Minnesota Family Investment Program            |  | 65,748                             | 0.6           | 13             |
| General Assistance including GAMC              |  | 255,219                            | 2.5           | 50             |
| Social Services                                |  | 951,229                            | 9.3           | 187            |
| Miscellaneous                                  |  | 115,404                            | 1.1           | 23             |
| <b>Total</b>                                   |  | <b>3,075,199</b>                   | <b>30.0</b>   | <b>604</b>     |
| Highway Aid (Calendar 2003)                    |  |                                    |               |                |
| County Aid                                     |  | 348,447                            | 3.4           | 68             |
| Municipal Aid                                  |  | 111,124                            | 1.1           | 22             |
| Township Aid                                   |  | 28,692                             | 0.3           | 6              |
| <b>Total</b>                                   |  | <b>488,264</b>                     | <b>4.8</b>    | <b>96</b>      |
| Local Government Aid (Calendar 2003)           |  | 464,942                            | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        |  | 19,391                             | 0.2           | 4              |
| County HACA (Payable 2003)                     |  | 131,930                            | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            |  | 32,201                             | 0.3           | 6              |
| Community Corrections Funding (2003)           |  | 71,581                             | 0.7           | 14             |
| <b>Total Aids</b>                              |  | <b>10,258,974</b>                  | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |  |                                    |               |                |
| Homestead Market Value Credit                  |  | 295,892                            | 86.6          | 58             |
| Agricultural Market Value Credit               |  | 23,799                             | 7.0           | 5              |
| Miscellaneous Credits                          |  | 21,799                             | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              |  | <b>341,489</b>                     | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |  |                                    |               |                |
| Regular (Homeowners)                           |  | 115,215                            | 44.5          | 23             |
| Regular (Renters)                              |  | 136,327                            | 52.6          | 27             |
| Targeting Refund                               |  | 7,579                              | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              |  | <b>259,121</b>                     | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      |  | <b>\$10,859,585</b>                | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |  |                                    |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |  |                                    |               |                |
| County Levy                                    |  | \$1,669,780                        | 31.0%         | \$328          |
| City/Town Levy                                 |  | 1,193,827                          | 22.2          | 235            |
| School District Net Tax Capacity Levy          |  | 846,126                            | 15.7          | 166            |
| School District Referendum Market Value Levy   |  | 327,128                            | 6.1           | 64             |
| Miscellaneous District Levy                    |  | 752,456                            | 14.0          | 148            |
| State Property Tax Levy                        |  | 592,241                            | 11.0          | 116            |
| <b>Total Levy</b>                              |  | <b>\$5,381,559</b>                 | <b>100.0%</b> | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               |  | <b>341,489</b>                     |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              |  | <b>5,040,070</b>                   |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |  |                                    |               |                |
| Market Valuation                               |  | \$325,027,925                      |               | \$63,881       |
| Referendum Market Valuation                    |  | 282,499,566                        |               | \$55,523       |
| Net Tax Capacity (NTC)                         |  | 3,744,896                          |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           |  | <b>118.681</b>                     |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     |  | <b>0.122</b>                       |               |                |
| <b>III. Major State Taxes</b>                  |  |                                    |               |                |
| Individual Income Tax (2002 filed 2003)        |  | \$5,048,691                        | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  |  | 3,392,584                          | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        |  | 603,649                            | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      |  | 488,487                            | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                |  | 630,463                            | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           |  | 590,966                            | 5.2           | 116            |
| State Property Tax (Payable 2003)              |  | 592,241                            | 5.2           | 116            |
| <b>Total State Taxes</b>                       |  | <b>\$11,347,082</b>                | <b>100.0%</b> | <b>\$2,230</b> |

|  |  | STATEWIDE SUMMARY - INCLUDES NONRESIDENTS |               |                |
|--|--|---|---------------|----------------|
|  |  | Amount                                    |               |                |
|  |  | (000s)                                    | Percent       | Per Capita     |
| <b>I. Major State Aids/Credits</b>             |  |   |               |                |
| <b>A. Aids to Local Governments</b>            |  |   |               |                |
| Education Aid (2002-2003)                      |  | \$5,975,466                               | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |  |   |               |                |
| Medical Assistance                             |  | 1,687,598                                 | 16.4          | 332            |
| Minnesota Family Investment Program            |  | 65,748                                    | 0.6           | 13             |
| General Assistance including GAMC              |  | 255,219                                   | 2.5           | 50             |
| Social Services                                |  | 951,229                                   | 9.3           | 187            |
| Miscellaneous                                  |  | 115,404                                   | 1.1           | 23             |
| Total  |  | 3,075,199                                 | 30.0          | 604            |
| Highway Aid (Calendar 2003)                    |  |   |               |                |
| County Aid                                     |  | 348,447                                   | 3.4           | 68             |
| Municipal Aid                                  |  | 111,124                                   | 1.1           | 22             |
| Township Aid                                   |  | 28,692                                    | 0.3           | 6              |
| Total  |  | 488,264                                   | 4.8           | 96             |
| Local Government Aid (Calendar 2003)           |  | 464,942                                   | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        |  | 19,391                                    | 0.2           | 4              |
| County HACA (Payable 2003)                     |  | 131,930                                   | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            |  | 32,201                                    | 0.3           | 6              |
| Community Corrections Funding (2003)           |  | 71,581                                    | 0.7           | 14             |
| <b>Total Aids</b>                              |  | <b>10,258,974</b>                         | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |  |   |               |                |
| Homestead Market Value Credit                  |  | 295,892                                   | 86.6          | 58             |
| Agricultural Market Value Credit               |  | 23,799                                    | 7.0           | 5              |
| Miscellaneous Credits                          |  | 21,799                                    | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              |  | <b>341,489</b>                            | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |  |   |               |                |
| Regular (Homeowners)                           |  | 115,215                                   | 44.5          | 23             |
| Regular (Renters)                              |  | 136,327                                   | 52.6          | 27             |
| Targeting Refund                               |  | 7,579                                     | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              |  | <b>259,121</b>                            | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      |  | <b>\$10,859,585</b>                       | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |  |   |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |  |   |               |                |
| County Levy                                    |  | \$1,669,780                               | 31.0%         | \$328          |
| City/Town Levy                                 |  | 1,193,827                                 | 22.2          | 235            |
| School District Net Tax Capacity Levy          |  | 846,126                                   | 15.7          | 166            |
| School District Referendum Market Value Levy   |  | 327,128                                   | 6.1           | 64             |
| Miscellaneous District Levy                    |  | 752,456                                   | 14.0          | 148            |
| State Property Tax Levy                        |  | 592,241                                   | 11.0          | 116            |
| <b>Total Levy</b>                              |  | <b>\$5,381,559</b>                        | <b>100.0%</b> | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               |  | <b>341,489</b>                            |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              |  | <b>5,040,070</b>                          |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |  |   |               |                |
| Market Valuation                               |  | \$325,027,925                             |               | \$63,881       |
| Referendum Market Valuation                    |  | 282,499,566                               |               | \$55,523       |
| Net Tax Capacity (NTC)                         |  | 3,744,896                                 |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           |  | <b>118.681</b>                            |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     |  | <b>0.122</b>                              |               |                |
| <b>III. Major State Taxes</b>                  |  |   |               |                |
| Individual Income Tax (2002 filed 2003)        |  | \$5,295,123                               | 43.5%         | \$1,041        |
| Sales/Use Tax (Calendar 2003)                  |  | 3,958,095                                 | 32.6          | 778            |
| Motor Vehicle Sales Tax (Calendar 2002)        |  | 603,649                                   | 5.0           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      |  | 488,487                                   | 4.0           | 96             |
| Motor Fuels Tax (Calendar 2002)                |  | 630,463                                   | 5.2           | 124            |
| Corporate Income Tax (Calendar 2002)           |  | 590,966                                   | 4.9           | 116            |
| State Property Tax (Payable 2003)              |  | 592,241                                   | 4.9           | 116            |
| <b>Total State Taxes</b>                       |  | <b>\$12,159,024</b>                       | <b>100.0%</b> | <b>\$2,390</b> |



## Metro/Nonmetro Data

**Tables 2-3 and 2-4** contain data comparing the metro and nonmetro counties. The metro counties are the Twin Cities seven metropolitan counties—Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington. The nonmetro counties are the remaining 80 counties in the state.

Table 2-3 has the metro and nonmetro dollar amounts of aids and taxes and a per capita comparison.

Table 2-4 presents a statewide breakdown of metro versus nonmetro for each of the categories. Each item adds across to 100 percent; for example 53.8 percent of the education aid goes to metro counties and 46.2 percent goes to nonmetro counties.

2003 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2002 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 128 and 129.

Note: The metro and nonmetro totals add to the state totals in Table 2-1, which include only Minnesota residents.

The additional amounts paid by out-of-state taxpayers have not been allocated to any county. The amount of sales and income taxes which is unallocated to Minnesota is about \$812 million. Appendix B has a list of the type of tax and amounts not entirely allocated to Minnesota counties.

| I. Major State Aids/Credits                    | METRO              |               |                | NONMETRO           |               |                |
|--|--------------------|---------------|----------------|--------------------|---------------|----------------|
|  | Amount<br>(000s)   | Percent       | Per Capita     | Amount<br>(000s)   | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                    |               |                |                    |               |                |
| Education Aid (2002-2003)                      | \$3,212,541        | 60.5%         | \$1,172        | \$2,762,925        | 55.9%         | \$1,177        |
| Human Services Aid (Calendar 2002)             |                    |               |                |                    |               |                |
| Medical Assistance                             | 902,658            | 17.0          | 329            | 784,941            | 15.9          | 334            |
| Minnesota Family Investment Program            | 38,590             | 0.7           | 14             | 27,159             | 0.5           | 12             |
| General Assistance including GAMC              | 158,903            | 3.0           | 58             | 96,316             | 1.9           | 41             |
| Social Services                                | 495,051            | 9.3           | 181            | 456,178            | 9.2           | 194            |
| Miscellaneous                                  | 70,838             | 1.3           | 26             | 44,566             | 0.9           | 19             |
| Total  | 1,666,038          | 31.4          | 608            | 1,409,160          | 28.5          | 600            |
| Highway Aid (Calendar 2003)                    |                    |               |                |                    |               |                |
| County Aid                                     | 64,855             | 1.2           | 24             | 283,592            | 5.7           | 121            |
| Municipal Aid                                  | 77,843             | 1.5           | 28             | 33,282             | 0.7           | 14             |
| Township Aid                                   | 675                | 0.0           | 0              | 28,018             | 0.6           | 12             |
| Total  | 143,372            | 2.7           | 52             | 344,891            | 7.0           | 147            |
| Local Government Aid (Calendar 2003)           | 183,178            | 3.4           | 67             | 281,764            | 5.7           | 120            |
| Disparity Reduction Aid (Calendar 2003)        | 1,387              | 0.0           | 1              | 18,004             | 0.4           | 8              |
| County HACA (Payable 2003)                     | 47,856             | 0.9           | 17             | 84,075             | 1.7           | 36             |
| Criminal Justice Aid (Payable 2003)            | 19,331             | 0.4           | 7              | 12,870             | 0.3           | 5              |
| Community Corrections Funding (2003)           | 38,370             | 0.7           | 14             | 33,211             | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>5,312,074</b>   | <b>100.0</b>  | <b>1,938</b>   | <b>4,946,900</b>   | <b>100.0</b>  | <b>2,108</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                    |               |                |                    |               |                |
| Homestead Market Value Credit                  | 140,510            | 98.8          | 51             | 155,381            | 78.0          | 66             |
| Agricultural Market Value Credit               | 1,384              | 1.0           | 1              | 22,414             | 11.2          | 10             |
| Miscellaneous Credits                          | 316                | 0.2           | 0              | 21,483             | 10.8          | 9              |
| <b>Total Property Tax Credits</b>              | <b>142,210</b>     | <b>100.0</b>  | <b>52</b>      | <b>199,279</b>     | <b>100.0</b>  | <b>85</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                    |               |                |                    |               |                |
| Regular (Homeowners)                           | 80,325             | 44.9          | 29             | 34,890             | 43.4          | 15             |
| Regular (Renters)                              | 92,072             | 51.5          | 34             | 44,255             | 55.1          | 19             |
| Targeting Refund                               | 6,335              | 3.5           | 2              | 1,244              | 1.5           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>178,733</b>     | <b>100.0</b>  | <b>65</b>      | <b>80,389</b>      | <b>100.0</b>  | <b>34</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$5,633,017</b> | <b>100.0%</b> | <b>\$2,055</b> | <b>\$5,226,568</b> | <b>100.0%</b> | <b>\$2,227</b> |
| <b>II. Property Tax Data</b>                   |                    |               |                |                    |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                    |               |                |                    |               |                |
| County Levy                                    | \$866,536          | 24.9%         | \$316          | \$803,244          | 42.1%         | \$342          |
| City/Town Levy                                 | 740,857            | 21.3          | 270            | 452,969            | 23.8          | 193            |
| School District Net Tax Capacity Levy          | 516,740            | 14.9          | 189            | 329,387            | 17.3          | 140            |
| School District Referendum Market Value Levy   | 270,773            | 7.8           | 99             | 56,355             | 3.0           | 24             |
| Miscellaneous District Levy                    | 675,016            | 19.4          | 246            | 77,440             | 4.1           | 33             |
| State Property Tax Levy                        | 405,475            | 11.7          | 148            | 186,766            | 9.8           | 80             |
| <b>Total Levy</b>                              | <b>\$3,475,398</b> | <b>100.0%</b> | <b>\$1,268</b> | <b>\$1,906,161</b> | <b>100.0%</b> | <b>\$812</b>   |
| <b>Less Property Tax Credits</b>               | <b>142,210</b>     |               | <b>52</b>      | <b>199,279</b>     |               | <b>85</b>      |
| <b>Net Property Taxes Payable</b>              | <b>3,333,188</b>   |               | <b>1,216</b>   | <b>1,706,882</b>   |               | <b>727</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                    |               |                |                    |               |                |
| Market Valuation                               | \$190,857,061      |               | \$69,631       | \$134,170,864      |               | \$57,166       |
| Referendum Market Valuation                    | 188,897,838        |               | \$68,916       | 93,601,728         |               | \$39,881       |
| Net Tax Capacity (NTC)                         | 2,333,564          |               | 851            | 1,411,332          |               | 601            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>119.279</b>     |               |                | <b>117.691</b>     |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.152</b>       |               |                | <b>0.062</b>       |               |                |
| <b>III. Major State Taxes</b>                  |                    |               |                |                    |               |                |
| Individual Income Tax (2002 filed 2003)        | \$3,364,947        | 46.1%         | \$1,228        | \$1,683,745        | 41.7%         | \$717          |
| Sales/Use Tax (Calendar 2003)                  | 2,217,454          | 30.4          | 809            | 1,175,129          | 29.1          | 501            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 319,640            | 4.4           | 117            | 284,009            | 7.0           | 121            |
| Motor Vehicle License Tax (Calendar 2002)      | 268,911            | 3.7           | 98             | 219,576            | 5.4           | 94             |
| Motor Fuels Tax (Calendar 2002)                | 299,312            | 4.1           | 109            | 331,151            | 8.2           | 141            |
| Corporate Income Tax (Calendar 2002)           | 429,634            | 5.9           | 157            | 161,332            | 4.0           | 69             |
| State Property Tax (Payable 2003)              | 405,475            | 5.6           | 148            | 186,766            | 4.6           | 80             |
| <b>Total State Taxes</b>                       | <b>\$7,305,373</b> | <b>100.0%</b> | <b>\$2,665</b> | <b>\$4,041,708</b> | <b>100.0%</b> | <b>\$1,722</b> |

| I. Major State Aids/Credits                    | METRO - % of Total |              | NONMETRO - % of Total |              |
|--|--------------------|--------------|-----------------------|--------------|
|  | Amount<br>(000s)   | Percent      | Amount<br>(000s)      | Percent      |
| <b>A. Aids to Local Governments</b>            |                    |              |                       |              |
| Education Aid (2002-2003)                      | \$3,212,541        | 53.8%        | \$2,762,925           | 46.2%        |
| Human Services Aid (Calendar 2002)             |                    |              |                       |              |
| Medical Assistance                             | 902,658            | 53.5         | 784,941               | 46.5         |
| Minnesota Family Investment Program            | 38,590             | 58.7         | 27,159                | 41.3         |
| General Assistance including GAMC              | 158,903            | 62.3         | 96,316                | 37.7         |
| Social Services                                | 495,051            | 52.0         | 456,178               | 48.0         |
| Miscellaneous                                  | 70,838             | 61.4         | 44,566                | 38.6         |
| Total  | 1,666,038          | 54.2         | 1,409,160             | 45.8         |
| Highway Aid (Calendar 2003)                    |                    |              |                       |              |
| County Aid                                     | 64,855             | 18.6         | 283,592               | 81.4         |
| Municipal Aid                                  | 77,843             | 70.0         | 33,282                | 30.0         |
| Township Aid                                   | 675                | 2.4          | 28,018                | 97.6         |
| Total  | 143,372            | 29.4         | 344,891               | 70.6         |
| Local Government Aid (Calendar 2003)           | 183,178            | 39.4         | 281,764               | 60.6         |
| Disparity Reduction Aid (Calendar 2003)        | 1,387              | 7.2          | 18,004                | 92.8         |
| County HACA (Payable 2003)                     | 47,856             | 36.3         | 84,075                | 63.7         |
| Criminal Justice Aid (Payable 2003)            | 19,331             | 60.0         | 12,870                | 40.0         |
| Community Corrections Funding (2003)           | 38,370             | 53.6         | 33,211                | 46.4         |
| <b>Total Aids</b>                              | <b>5,312,074</b>   | <b>51.8</b>  | <b>4,946,900</b>      | <b>48.2</b>  |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                    |              |                       |              |
| Homestead Market Value Credit                  | 140,510            | 47.5         | 155,381               | 52.5         |
| Agricultural Market Value Credit               | 1,384              | 5.8          | 22,414                | 94.2         |
| Miscellaneous Credits                          | 316                | 1.4          | 21,483                | 98.6         |
| <b>Total Property Tax Credits</b>              | <b>142,210</b>     | <b>41.6</b>  | <b>199,279</b>        | <b>58.4</b>  |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                    |              |                       |              |
| Regular (Homeowners)                           | 80,325             | 69.7         | 34,890                | 30.3         |
| Regular (Renters)                              | 92,072             | 67.5         | 44,255                | 32.5         |
| Targeting Refund                               | 6,335              | 83.6         | 1,244                 | 16.4         |
| <b>Total Property Tax Refunds</b>              | <b>178,733</b>     | <b>69.0</b>  | <b>80,389</b>         | <b>31.0</b>  |
| <b>Total Aids/Credits</b>                      | <b>\$5,633,017</b> | <b>51.9%</b> | <b>\$5,226,568</b>    | <b>48.1%</b> |
| <b>II. Property Tax Data</b>                   |                    |              |                       |              |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                    |              |                       |              |
| County Levy                                    | \$866,536          | 51.9%        | \$803,244             | 48.1%        |
| City/Town Levy                                 | 740,857            | 62.1         | 452,969               | 37.9         |
| School District Net Tax Capacity Levy          | 516,740            | 61.1         | 329,387               | 38.9         |
| School District Referendum Market Value Levy   | 270,773            | 82.8         | 56,355                | 17.2         |
| Miscellaneous District Levy                    | 675,016            | 89.7         | 77,440                | 10.3         |
| State Property Tax Levy                        | 405,475            | 68.5         | 186,766               | 31.5         |
| <b>Total Levy</b>                              | <b>\$3,475,398</b> | <b>64.6%</b> | <b>\$1,906,161</b>    | <b>35.4%</b> |
| <b>Less Property Tax Credits</b>               | <b>142,210</b>     |              | <b>199,279</b>        |              |
| <b>Net Property Taxes Payable</b>              | <b>3,333,188</b>   |              | <b>1,706,882</b>      |              |
| <b>B. Property Valuation (2002 Assessment)</b> |                    |              |                       |              |
| Market Valuation                               | \$190,857,061      |              | \$134,170,864         |              |
| Referendum Market Valuation                    | 188,897,838        |              | 93,601,728            |              |
| Net Tax Capacity (NTC)                         | 2,333,564          |              | 1,411,332             |              |
| <b>C. Average Local NTC Tax Rate</b>           | <b>119.279</b>     |              | <b>117.691</b>        |              |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.152</b>       |              | <b>0.062</b>          |              |
| <b>III. Major State Taxes</b>                  |                    |              |                       |              |
| Individual Income Tax (2002 filed 2003)        | \$3,364,947        | 66.6%        | \$1,683,745           | 33.4%        |
| Sales/Use Tax (Calendar 2003)                  | 2,217,454          | 65.4         | 1,175,129             | 34.6         |
| Motor Vehicle Sales Tax (Calendar 2002)        | 319,640            | 53.0         | 284,009               | 47.0         |
| Motor Vehicle License Tax (Calendar 2002)      | 268,911            | 55.0         | 219,576               | 45.0         |
| Motor Fuels Tax (Calendar 2002)                | 299,312            | 47.5         | 331,151               | 52.5         |
| Corporate Income Tax (Calendar 2002)           | 429,634            | 72.7         | 161,332               | 27.3         |
| State Property Tax (Payable 2003)              | 405,475            | 68.5         | 186,766               | 31.5         |
| <b>Total State Taxes</b>                       | <b>\$7,305,373</b> | <b>64.4%</b> | <b>\$4,041,708</b>    | <b>35.6%</b> |





### 3. Regional Data

There are four statewide maps comparing various tax/aid factors.

- Map on page 126 is total per capita aid and credits by economic development region
- Map on page 127 is total per capita taxes (residents only) by economic development region
- Map on page 128 is per capita personal income by county
- Map page 129 is per capita personal income by region

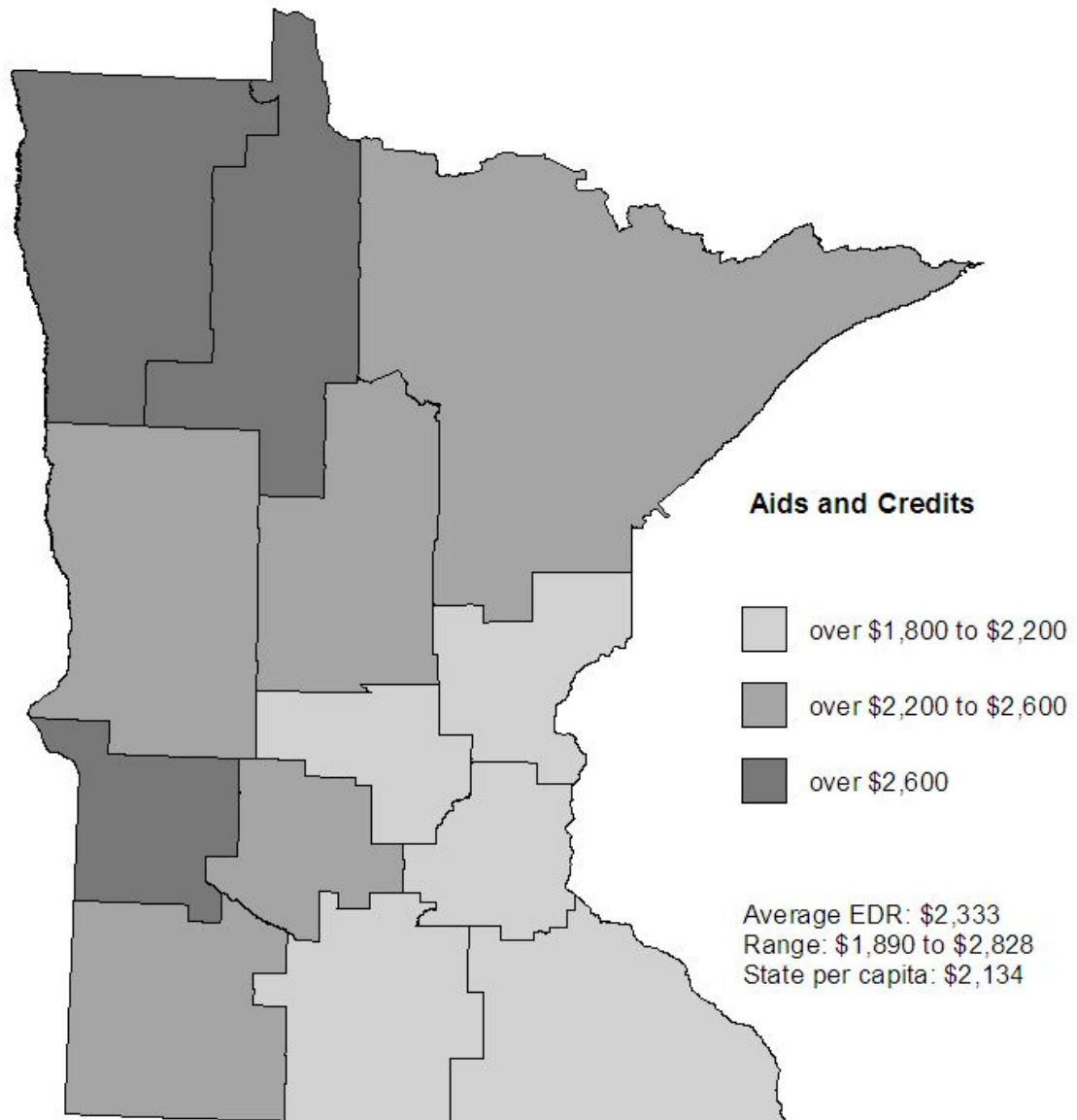
Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. There is a separate table for each region.

**Statewide per capita amounts exclude income and sales taxes paid by nonresidents of Minnesota.**

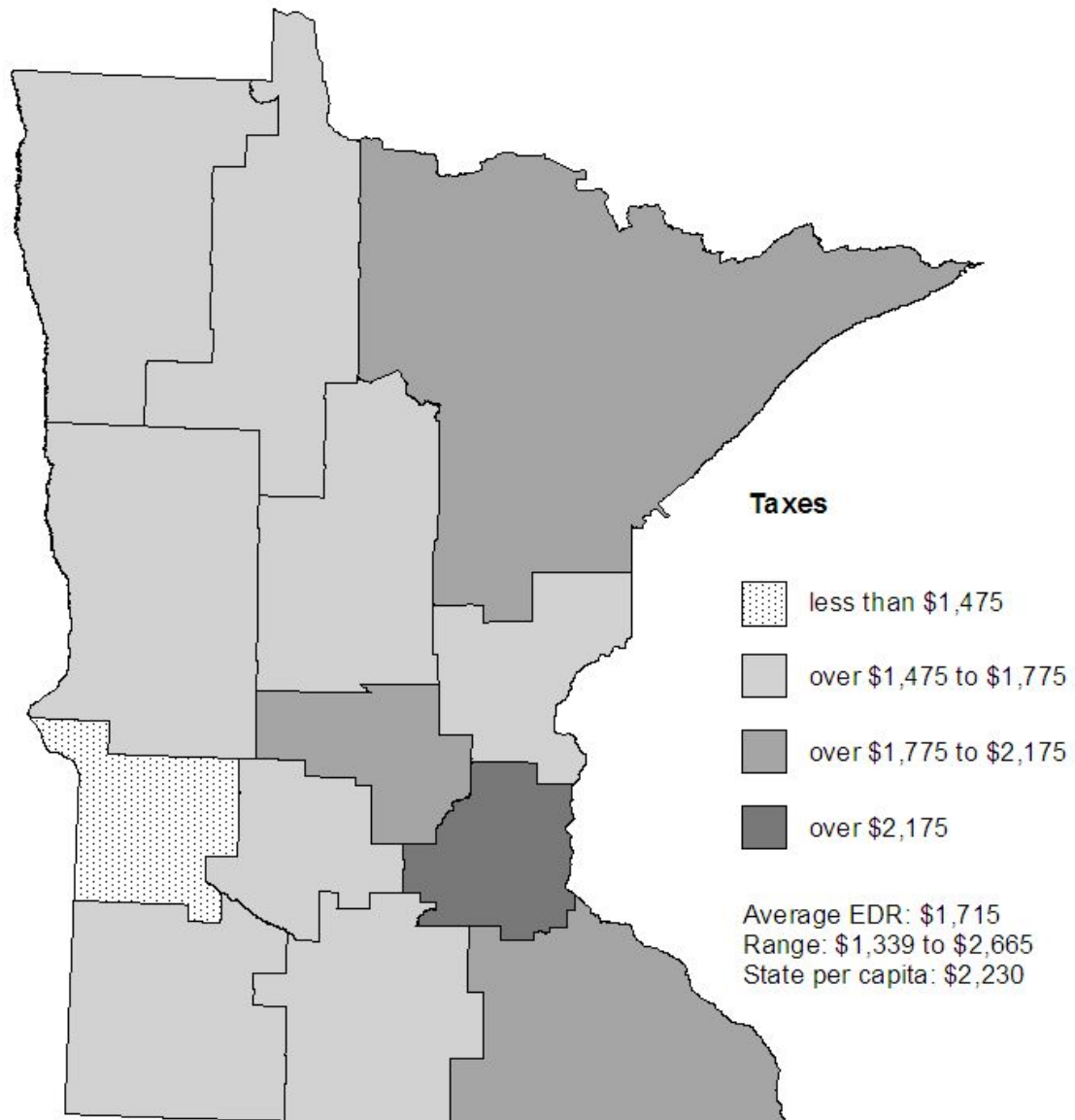
The map of Minnesota on page 6 and table on page 7 show the counties that are located in each of the 13 economic development regions.

2003 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2002 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 128 and 129.

### Total Aids and Credits (\$10.8 billion) on a per capita basis

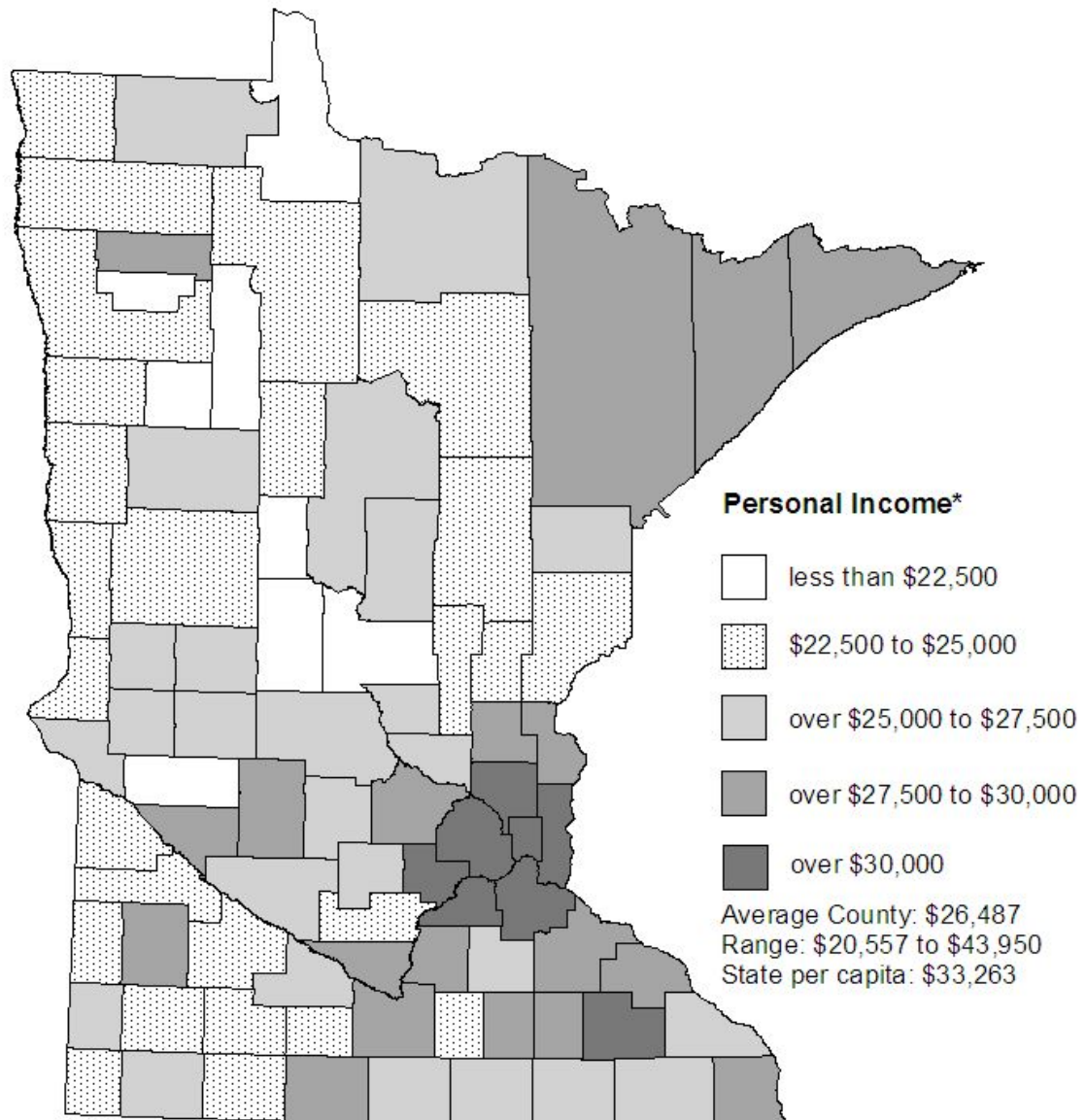


## Total Taxes (\$11.3 billion)\* on a per capita basis



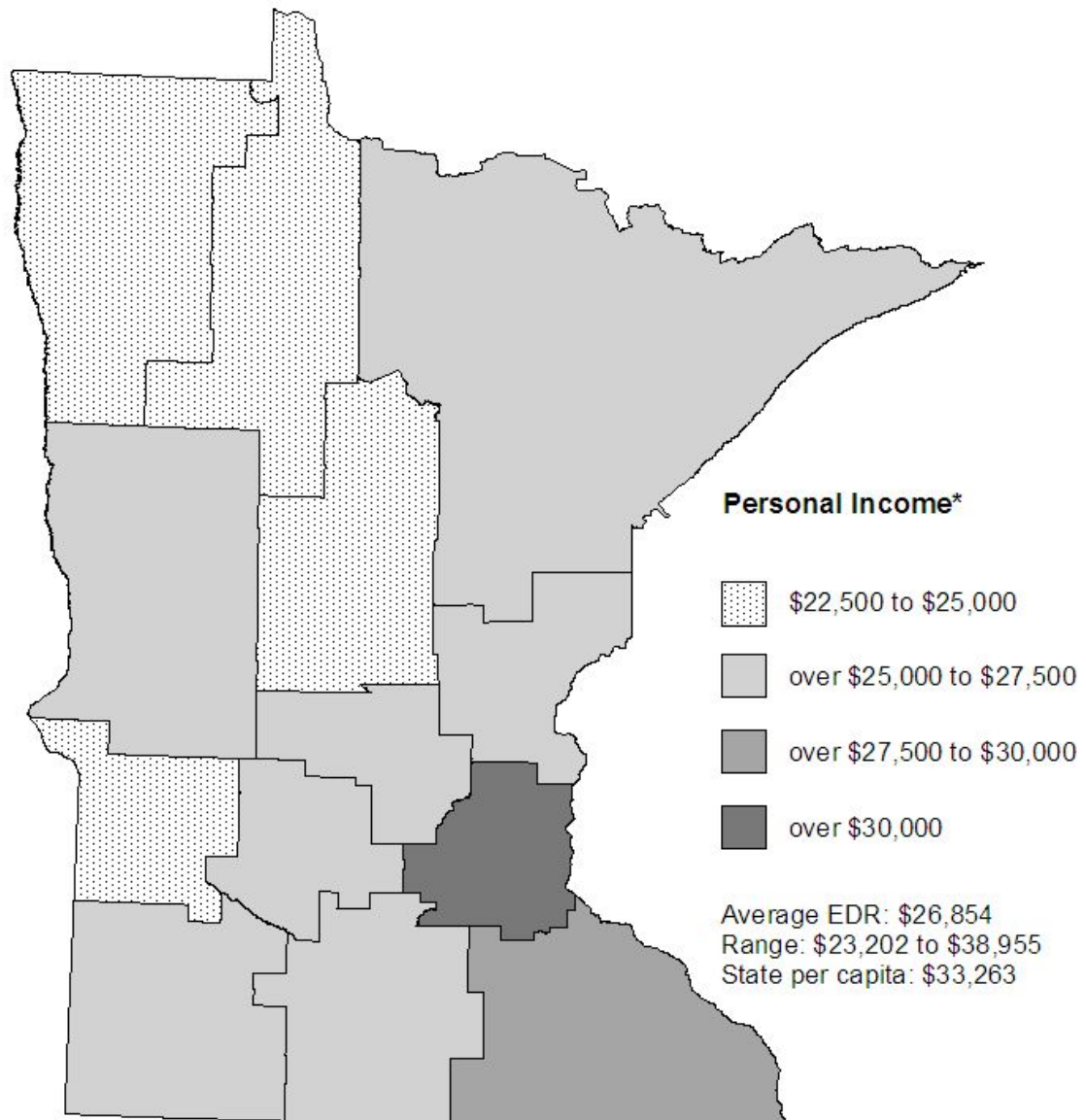
\* Total taxes include only the taxes on residents. The \$812 million not allocated to Minnesota counties (i.e., nonresidents) is excluded.

## Personal Income per capita (\$167.4 billion in 2002) by County



\* See Appendix C for listing of Personal Income by County and definition of Personal Income.

## Personal Income per capita (\$167.4 billion in 2002) by Economic Development Region



\* See Appendix D for listing of Personal Income by Economic Development Region and definition of Personal Income.

| I. Major State Aids/Credits                    | NW (1)           |               |                | STATE               |               |                |
|--|------------------|---------------|----------------|---------------------|---------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Amount<br>(000s)    | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                     |               |                |
| Education Aid (2002-2003)                      | \$121,842        | 52.1%         | \$1,393        | \$5,975,466         | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                     |               |                |
| Medical Assistance                             | 37,523           | 16.1          | 429            | 1,687,598           | 16.4          | 332            |
| Minnesota Family Investment Program            | 1,003            | 0.4           | 11             | 65,748              | 0.6           | 13             |
| General Assistance including GAMC              | 3,721            | 1.6           | 43             | 255,219             | 2.5           | 50             |
| Social Services                                | 20,546           | 8.8           | 235            | 951,229             | 9.3           | 187            |
| Miscellaneous                                  | 1,665            | 0.7           | 19             | 115,404             | 1.1           | 23             |
| Total  | 64,458           | 27.6          | 737            | 3,075,199           | 30.0          | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                     |               |                |
| County Aid                                     | 23,705           | 10.1          | 271            | 348,447             | 3.4           | 68             |
| Municipal Aid                                  | 1,371            | 0.6           | 16             | 111,124             | 1.1           | 22             |
| Township Aid                                   | 3,391            | 1.5           | 39             | 28,692              | 0.3           | 6              |
| Total  | 28,467           | 12.2          | 325            | 488,264             | 4.8           | 96             |
| Local Government Aid (Calendar 2003)           | 12,307           | 5.3           | 141            | 464,942             | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 597              | 0.3           | 7              | 19,391              | 0.2           | 4              |
| County HACA (Payable 2003)                     | 4,121            | 1.8           | 47             | 131,930             | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            | 469              | 0.2           | 5              | 32,201              | 0.3           | 6              |
| Community Corrections Funding (2003)           | 1,435            | 0.6           | 16             | 71,581              | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>233,696</b>   | <b>100.0</b>  | <b>2,671</b>   | <b>10,258,974</b>   | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                     |               |                |
| Homestead Market Value Credit                  | 4,727            | 66.0          | 54             | 295,892             | 86.6          | 58             |
| Agricultural Market Value Credit               | 1,518            | 21.2          | 17             | 23,799              | 7.0           | 5              |
| Miscellaneous Credits                          | 922              | 12.9          | 11             | 21,799              | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              | <b>7,167</b>     | <b>100.0</b>  | <b>82</b>      | <b>341,489</b>      | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                     |               |                |
| Regular (Homeowners)                           | 787              | 41.4          | 9              | 115,215             | 44.5          | 23             |
| Regular (Renters)                              | 1,102            | 58.0          | 13             | 136,327             | 52.6          | 27             |
| Targeting Refund                               | 10               | 0.5           | 0              | 7,579               | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,899</b>     | <b>100.0</b>  | <b>22</b>      | <b>259,121</b>      | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$242,762</b> | <b>100.0%</b> | <b>\$2,775</b> | <b>\$10,859,585</b> | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                     |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                     |               |                |
| County Levy                                    | \$29,244         | 42.5%         | \$334          | \$1,669,780         | 31.0%         | \$328          |
| City/Town Levy                                 | 16,133           | 23.5          | 184            | 1,193,827           | 22.2          | 235            |
| School District Net Tax Capacity Levy          | 11,261           | 16.4          | 129            | 846,126             | 15.7          | 166            |
| School District Referendum Market Value Levy   | 2,157            | 3.1           | 25             | 327,128             | 6.1           | 64             |
| Miscellaneous District Levy                    | 3,928            | 5.7           | 45             | 752,456             | 14.0          | 148            |
| State Property Tax Levy                        | 6,068            | 8.8           | 69             | 592,241             | 11.0          | 116            |
| <b>Total Levy</b>                              | <b>\$68,792</b>  | <b>100.0%</b> | <b>786</b>     | <b>\$5,381,559</b>  | <b>100.0%</b> | <b>1,058</b>   |
| <b>Less Property Tax Credits</b>               | <b>7,167</b>     |               | <b>82</b>      | <b>341,489</b>      |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>61,625</b>    |               | <b>704</b>     | <b>5,040,070</b>    |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                     |               |                |
| Market Valuation                               | \$4,339,117      |               | \$49,602       | \$325,027,925       |               | \$63,881       |
| Referendum Market Valuation                    | 2,160,249        |               | \$24,694       | \$282,499,566       |               | \$55,523       |
| Net Tax Capacity                               | 43,401           |               | 496            | 3,744,896           |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>139.551</b>   |               |                | <b>118.681</b>      |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.100</b>     |               |                | <b>0.122</b>        |               |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                     |               |                |
| Individual Income Tax (2002 filed 2003)        | \$58,728         | 45.1%         | \$671          | \$5,048,691         | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 28,593           | 21.9          | 327            | 3,392,584           | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 10,965           | 8.4           | 125            | 603,649             | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 8,295            | 6.4           | 95             | 488,487             | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                | 12,751           | 9.8           | 146            | 630,463             | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           | 4,907            | 3.8           | 56             | 590,966             | 5.2           | 116            |
| State Property Tax (Payable 2003)              | 6,068            | 4.7           | 69             | 592,241             | 5.2           | 116            |
| <b>Total State Taxes</b>                       | <b>\$130,307</b> | <b>100.0%</b> | <b>\$1,490</b> | <b>\$11,347,082</b> | <b>100.0%</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | HEADWATERS (2)   |               |                | STATE               |               |                |
|--|------------------|---------------|----------------|---------------------|---------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Amount<br>(000s)    | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                     |               |                |
| Education Aid (2002-2003)                      | \$111,638        | 55.2%         | \$1,429        | \$5,975,466         | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                     |               |                |
| Medical Assistance                             | 39,343           | 19.4          | 504            | 1,687,598           | 16.4          | 332            |
| Minnesota Family Investment Program            | 2,594            | 1.3           | 33             | 65,748              | 0.6           | 13             |
| General Assistance including GAMC              | 4,701            | 2.3           | 60             | 255,219             | 2.5           | 50             |
| Social Services                                | 17,016           | 8.4           | 218            | 951,229             | 9.3           | 187            |
| Miscellaneous                                  | 1,604            | 0.8           | 21             | 115,404             | 1.1           | 23             |
| <b>Total</b>                                   | <b>65,259</b>    | <b>32.3</b>   | <b>835</b>     | <b>3,075,199</b>    | <b>30.0</b>   | <b>604</b>     |
| Highway Aid (Calendar 2003)                    |                  |               |                |                     |               |                |
| County Aid                                     | 14,349           | 7.1           | 184            | 348,447             | 3.4           | 68             |
| Municipal Aid                                  | 409              | 0.2           | 5              | 111,124             | 1.1           | 22             |
| Township Aid                                   | 953              | 0.5           | 12             | 28,692              | 0.3           | 6              |
| <b>Total</b>                                   | <b>15,711</b>    | <b>7.8</b>    | <b>201</b>     | <b>488,264</b>      | <b>4.8</b>    | <b>96</b>      |
| Local Government Aid (Calendar 2003)           | 5,739            | 2.8           | 73             | 464,942             | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 266              | 0.1           | 3              | 19,391              | 0.2           | 4              |
| County HACA (Payable 2003)                     | 2,077            | 1.0           | 27             | 131,930             | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            | 237              | 0.1           | 3              | 32,201              | 0.3           | 6              |
| Community Corrections Funding (2003)           | 1,401            | 0.7           | 18             | 71,581              | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>202,327</b>   | <b>100.0</b>  | <b>2,590</b>   | <b>10,258,974</b>   | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                     |               |                |
| Homestead Market Value Credit                  | 4,459            | 86.6          | 57             | 295,892             | 86.6          | 58             |
| Agricultural Market Value Credit               | 689              | 13.4          | 9              | 23,799              | 7.0           | 5              |
| Miscellaneous Credits                          | 2                | 0.0           | 0              | 21,799              | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              | <b>5,150</b>     | <b>100.0</b>  | <b>66</b>      | <b>341,489</b>      | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                     |               |                |
| Regular (Homeowners)                           | 932              | 44.8          | 12             | 115,215             | 44.5          | 23             |
| Regular (Renters)                              | 1,140            | 54.8          | 15             | 136,327             | 52.6          | 27             |
| Targeting Refund                               | 9                | 0.5           | 0              | 7,579               | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>2,081</b>     | <b>100.0</b>  | <b>27</b>      | <b>259,121</b>      | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$209,557</b> | <b>100.0%</b> | <b>\$2,682</b> | <b>\$10,859,585</b> | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                     |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                     |               |                |
| County Levy                                    | \$28,601         | 47.7%         | \$366          | \$1,669,780         | 31.0%         | \$328          |
| City/Town Levy                                 | 9,278            | 15.5          | 119            | 1,193,827           | 22.2          | 235            |
| School District Net Tax Capacity Levy          | 13,425           | 22.4          | 172            | 846,126             | 15.7          | 166            |
| School District Referendum Market Value Levy   | 92               | 0.2           | 1              | 327,128             | 6.1           | 64             |
| Miscellaneous District Levy                    | 1,323            | 2.2           | 17             | 752,456             | 14.0          | 148            |
| State Property Tax Levy                        | 7,288            | 12.1          | 93             | 592,241             | 11.0          | 116            |
| <b>Total Levy</b>                              | <b>\$60,008</b>  | <b>100.0%</b> | <b>768</b>     | <b>\$5,381,559</b>  | <b>100.0%</b> | <b>1,058</b>   |
| <b>Less Property Tax Credits</b>               | <b>5,150</b>     |               | <b>66</b>      | <b>341,489</b>      |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>54,858</b>    |               | <b>702</b>     | <b>5,040,070</b>    |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                     |               |                |
| Market Valuation                               | \$3,714,860      |               | \$47,549       | \$325,027,925       |               | \$63,881       |
| Referendum Market Valuation                    | 2,532,944        |               | \$32,421       | \$282,499,566       |               | \$55,523       |
| Net Tax Capacity                               | 40,279           |               | 516            | 3,744,896           |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>130.660</b>   |               |                | <b>118.681</b>      |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.004</b>     |               |                | <b>0.122</b>        |               |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                     |               |                |
| Individual Income Tax (2002 filed 2003)        | \$38,955         | 33.6%         | \$499          | \$5,048,691         | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 39,594           | 34.1          | 507            | 3,392,584           | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 8,482            | 7.3           | 109            | 603,649             | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 6,364            | 5.5           | 81             | 488,487             | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                | 10,670           | 9.2           | 137            | 630,463             | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           | 4,650            | 4.0           | 60             | 590,966             | 5.2           | 116            |
| State Property Tax (Payable 2003)              | 7,288            | 6.3           | 93             | 592,241             | 5.2           | 116            |
| <b>Total State Taxes</b>                       | <b>\$116,003</b> | <b>100.0%</b> | <b>\$1,485</b> | <b>\$11,347,082</b> | <b>100.0%</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | ARROWHEAD (3)    |               |                | STATE               |               |                |
|--|------------------|---------------|----------------|---------------------|---------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Amount<br>(000s)    | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                     |               |                |
| Education Aid (2002-2003)                      | \$348,340        | 46.1%         | \$1,081        | \$5,975,466         | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                     |               |                |
| Medical Assistance                             | 144,103          | 19.1          | 447            | 1,687,598           | 16.4          | 332            |
| Minnesota Family Investment Program            | 4,850            | 0.6           | 15             | 65,748              | 0.6           | 13             |
| General Assistance including GAMC              | 21,783           | 2.9           | 68             | 255,219             | 2.5           | 50             |
| Social Services                                | 84,138           | 11.1          | 261            | 951,229             | 9.3           | 187            |
| Miscellaneous                                  | 9,467            | 1.3           | 29             | 115,404             | 1.1           | 23             |
| <b>Total</b>                                   | <b>264,340</b>   | <b>35.0</b>   | <b>820</b>     | <b>3,075,199</b>    | <b>30.0</b>   | <b>604</b>     |
| Highway Aid (Calendar 2003)                    |                  |               |                |                     |               |                |
| County Aid                                     | 40,140           | 5.3           | 125            | 348,447             | 3.4           | 68             |
| Municipal Aid                                  | 7,021            | 0.9           | 22             | 111,124             | 1.1           | 22             |
| Township Aid                                   | 1,095            | 0.1           | 3              | 28,692              | 0.3           | 6              |
| <b>Total</b>                                   | <b>48,257</b>    | <b>6.4</b>    | <b>150</b>     | <b>488,264</b>      | <b>4.8</b>    | <b>96</b>      |
| Local Government Aid (Calendar 2003)           | 61,201           | 8.1           | 190            | 464,942             | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 10,814           | 1.4           | 34             | 19,391              | 0.2           | 4              |
| County HACA (Payable 2003)                     | 13,916           | 1.8           | 43             | 131,930             | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            | 2,057            | 0.3           | 6              | 32,201              | 0.3           | 6              |
| Community Corrections Funding (2003)           | 6,095            | 0.8           | 19             | 71,581              | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>755,021</b>   | <b>100.0</b>  | <b>2,343</b>   | <b>10,258,974</b>   | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                     |               |                |
| Homestead Market Value Credit                  | 22,786           | 59.3          | 71             | 295,892             | 86.6          | 58             |
| Agricultural Market Value Credit               | 673              | 1.8           | 2              | 23,799              | 7.0           | 5              |
| Miscellaneous Credits                          | 14,991           | 39.0          | 47             | 21,799              | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              | <b>38,451</b>    | <b>100.0</b>  | <b>119</b>     | <b>341,489</b>      | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                     |               |                |
| Regular (Homeowners)                           | 4,237            | 37.1          | 13             | 115,215             | 44.5          | 23             |
| Regular (Renters)                              | 7,100            | 62.1          | 22             | 136,327             | 52.6          | 27             |
| Targeting Refund                               | 89               | 0.8           | 0              | 7,579               | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>11,425</b>    | <b>100.0</b>  | <b>35</b>      | <b>259,121</b>      | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$804,897</b> | <b>100.0%</b> | <b>\$2,497</b> | <b>\$10,859,585</b> | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                     |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                     |               |                |
| County Levy                                    | \$127,942        | 48.4%         | \$397          | \$1,669,780         | 31.0%         | \$328          |
| City/Town Levy                                 | 58,141           | 22.0          | 180            | 1,193,827           | 22.2          | 235            |
| School District Net Tax Capacity Levy          | 30,514           | 11.5          | 95             | 846,126             | 15.7          | 166            |
| School District Referendum Market Value Levy   | 2,929            | 1.1           | 9              | 327,128             | 6.1           | 64             |
| Miscellaneous District Levy                    | 16,228           | 6.1           | 50             | 752,456             | 14.0          | 148            |
| State Property Tax Levy                        | 28,524           | 10.8          | 88             | 592,241             | 11.0          | 116            |
| <b>Total Levy</b>                              | <b>\$264,279</b> | <b>100.0%</b> | <b>820</b>     | <b>\$5,381,559</b>  | <b>100.0%</b> | <b>1,058</b>   |
| <b>Less Property Tax Credits</b>               | <b>38,451</b>    |               | <b>119</b>     | <b>341,489</b>      |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>225,828</b>   |               | <b>701</b>     | <b>5,040,070</b>    |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                     |               |                |
| Market Valuation                               | \$15,510,736     |               | \$48,124       | \$325,027,925       |               | \$63,881       |
| Referendum Market Valuation                    | 12,419,054       |               | \$38,532       | \$282,499,566       |               | \$55,523       |
| Net Tax Capacity                               | 175,201          |               | 544            | 3,744,896           |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>132.834</b>   |               |                | <b>118.681</b>      |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.024</b>     |               |                | <b>0.122</b>        |               |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                     |               |                |
| Individual Income Tax (2002 filed 2003)        | \$218,359        | 37.4%         | \$677          | \$5,048,691         | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 202,386          | 34.6          | 628            | 3,392,584           | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 39,090           | 6.7           | 121            | 603,649             | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 30,271           | 5.2           | 94             | 488,487             | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                | 43,842           | 7.5           | 136            | 630,463             | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           | 21,856           | 3.7           | 68             | 590,966             | 5.2           | 116            |
| State Property Tax (Payable 2003)              | 28,524           | 4.9           | 88             | 592,241             | 5.2           | 116            |
| <b>Total State Taxes</b>                       | <b>\$584,327</b> | <b>100.0%</b> | <b>\$1,813</b> | <b>\$11,347,082</b> | <b>100.0%</b> | <b>\$2,230</b> |



| I. Major State Aids/Credits                    | W CENTRAL (4)    |               |                | STATE               |               |                |
|--|------------------|---------------|----------------|---------------------|---------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Amount<br>(000s)    | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                     |               |                |
| Education Aid (2002-2003)                      | \$239,031        | 52.7%         | \$1,115        | \$5,975,466         | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                     |               |                |
| Medical Assistance                             | 77,626           | 17.1          | 362            | 1,687,598           | 16.4          | 332            |
| Minnesota Family Investment Program            | 2,624            | 0.6           | 12             | 65,748              | 0.6           | 13             |
| General Assistance including GAMC              | 8,427            | 1.9           | 39             | 255,219             | 2.5           | 50             |
| Social Services                                | 47,711           | 10.5          | 223            | 951,229             | 9.3           | 187            |
| Miscellaneous                                  | 4,047            | 0.9           | 19             | 115,404             | 1.1           | 23             |
| <b>Total</b>                                   | <b>140,435</b>   | <b>31.0</b>   | <b>655</b>     | <b>3,075,199</b>    | <b>30.0</b>   | <b>604</b>     |
| Highway Aid (Calendar 2003)                    |                  |               |                |                     |               |                |
| County Aid                                     | 30,724           | 6.8           | 143            | 348,447             | 3.4           | 68             |
| Municipal Aid                                  | 2,601            | 0.6           | 12             | 111,124             | 1.1           | 22             |
| Township Aid                                   | 3,370            | 0.7           | 16             | 28,692              | 0.3           | 6              |
| <b>Total</b>                                   | <b>36,695</b>    | <b>8.1</b>    | <b>171</b>     | <b>488,264</b>      | <b>4.8</b>    | <b>96</b>      |
| Local Government Aid (Calendar 2003)           | 24,646           | 5.4           | 115            | 464,942             | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 330              | 0.1           | 2              | 19,391              | 0.2           | 4              |
| County HACA (Payable 2003)                     | 8,554            | 1.9           | 40             | 131,930             | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            | 1,117            | 0.2           | 5              | 32,201              | 0.3           | 6              |
| Community Corrections Funding (2003)           | 2,543            | 0.6           | 12             | 71,581              | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>453,351</b>   | <b>100.0</b>  | <b>2,116</b>   | <b>10,258,974</b>   | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                     |               |                |
| Homestead Market Value Credit                  | 14,336           | 67.7          | 67             | 295,892             | 86.6          | 58             |
| Agricultural Market Value Credit               | 2,614            | 12.4          | 12             | 23,799              | 7.0           | 5              |
| Miscellaneous Credits                          | 4,216            | 19.9          | 20             | 21,799              | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              | <b>21,166</b>    | <b>100.0</b>  | <b>99</b>      | <b>341,489</b>      | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                     |               |                |
| Regular (Homeowners)                           | 2,494            | 39.0          | 12             | 115,215             | 44.5          | 23             |
| Regular (Renters)                              | 3,824            | 59.8          | 18             | 136,327             | 52.6          | 27             |
| Targeting Refund                               | 72               | 1.1           | 0              | 7,579               | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>6,390</b>     | <b>100.0</b>  | <b>30</b>      | <b>259,121</b>      | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$480,907</b> | <b>100.0%</b> | <b>\$2,244</b> | <b>\$10,859,585</b> | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                     |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                     |               |                |
| County Levy                                    | \$74,951         | 46.0%         | \$350          | \$1,669,780         | 31.0%         | \$328          |
| City/Town Levy                                 | 34,524           | 21.2          | 161            | 1,193,827           | 22.2          | 235            |
| School District Net Tax Capacity Levy          | 26,617           | 16.3          | 124            | 846,126             | 15.7          | 166            |
| School District Referendum Market Value Levy   | 2,976            | 1.8           | 14             | 327,128             | 6.1           | 64             |
| Miscellaneous District Levy                    | 6,634            | 4.1           | 31             | 752,456             | 14.0          | 148            |
| State Property Tax Levy                        | 17,176           | 10.5          | 80             | 592,241             | 11.0          | 116            |
| <b>Total Levy</b>                              | <b>\$162,878</b> | <b>100.0%</b> | <b>760</b>     | <b>\$5,381,559</b>  | <b>100.0%</b> | <b>1,058</b>   |
| <b>Less Property Tax Credits</b>               | <b>21,166</b>    |               | <b>99</b>      | <b>341,489</b>      |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>141,711</b>   |               | <b>661</b>     | <b>5,040,070</b>    |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                     |               |                |
| Market Valuation                               | \$12,853,080     |               | \$59,978       | \$325,027,925       |               | \$63,881       |
| Referendum Market Valuation                    | 7,819,857        |               | \$36,491       | \$282,499,566       |               | \$55,523       |
| Net Tax Capacity                               | 130,474          |               | 609            | 3,744,896           |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>109.197</b>   |               |                | <b>118.681</b>      |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.041</b>     |               |                | <b>0.122</b>        |               |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                     |               |                |
| Individual Income Tax (2002 filed 2003)        | \$134,629        | 38.5%         | \$628          | \$5,048,691         | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 108,601          | 31.0          | 507            | 3,392,584           | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 25,660           | 7.3           | 120            | 603,649             | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 19,442           | 5.6           | 91             | 488,487             | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                | 32,409           | 9.3           | 151            | 630,463             | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           | 11,950           | 3.4           | 56             | 590,966             | 5.2           | 116            |
| State Property Tax (Payable 2003)              | 17,176           | 4.9           | 80             | 592,241             | 5.2           | 116            |
| <b>Total State Taxes</b>                       | <b>\$349,866</b> | <b>100.0%</b> | <b>\$1,633</b> | <b>\$11,347,082</b> | <b>100.0%</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | FIVE (5)         |               |                | STATE               |               |                |
|--|------------------|---------------|----------------|---------------------|---------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Amount<br>(000s)    | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                     |               |                |
| Education Aid (2002-2003)                      | \$204,936        | 57.9%         | \$1,304        | \$5,975,466         | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                     |               |                |
| Medical Assistance                             | 61,287           | 17.3          | 390            | 1,687,598           | 16.4          | 332            |
| Minnesota Family Investment Program            | 2,032            | 0.6           | 13             | 65,748              | 0.6           | 13             |
| General Assistance including GAMC              | 7,383            | 2.1           | 47             | 255,219             | 2.5           | 50             |
| Social Services                                | 34,236           | 9.7           | 218            | 951,229             | 9.3           | 187            |
| Miscellaneous                                  | 3,419            | 1.0           | 22             | 115,404             | 1.1           | 23             |
| Total  | 108,357          | 30.6          | 690            | 3,075,199           | 30.0          | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                     |               |                |
| County Aid                                     | 17,313           | 4.9           | 110            | 348,447             | 3.4           | 68             |
| Municipal Aid                                  | 1,150            | 0.3           | 7              | 111,124             | 1.1           | 22             |
| Township Aid                                   | 1,631            | 0.5           | 10             | 28,692              | 0.3           | 6              |
| Total  | 20,093           | 5.7           | 128            | 488,264             | 4.8           | 96             |
| Local Government Aid (Calendar 2003)           | 12,032           | 3.4           | 77             | 464,942             | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 369              | 0.1           | 2              | 19,391              | 0.2           | 4              |
| County HACA (Payable 2003)                     | 5,232            | 1.5           | 33             | 131,930             | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            | 831              | 0.2           | 5              | 32,201              | 0.3           | 6              |
| Community Corrections Funding (2003)           | 2,264            | 0.6           | 14             | 71,581              | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>354,115</b>   | <b>100.0</b>  | <b>2,254</b>   | <b>10,258,974</b>   | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                     |               |                |
| Homestead Market Value Credit                  | 10,488           | 79.0          | 67             | 295,892             | 86.6          | 58             |
| Agricultural Market Value Credit               | 1,708            | 12.9          | 11             | 23,799              | 7.0           | 5              |
| Miscellaneous Credits                          | 1,081            | 8.1           | 7              | 21,799              | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              | <b>13,278</b>    | <b>100.0</b>  | <b>84</b>      | <b>341,489</b>      | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                     |               |                |
| Regular (Homeowners)                           | 2,502            | 48.7          | 16             | 115,215             | 44.5          | 23             |
| Regular (Renters)                              | 2,556            | 49.8          | 16             | 136,327             | 52.6          | 27             |
| Targeting Refund                               | 76               | 1.5           | 0              | 7,579               | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>5,134</b>     | <b>100.0</b>  | <b>33</b>      | <b>259,121</b>      | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$372,526</b> | <b>100.0%</b> | <b>\$2,371</b> | <b>\$10,859,585</b> | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                     |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                     |               |                |
| County Levy                                    | \$55,006         | 38.9%         | \$350          | \$1,669,780         | 31.0%         | \$328          |
| City/Town Levy                                 | 33,229           | 23.5          | 211            | 1,193,827           | 22.2          | 235            |
| School District Net Tax Capacity Levy          | 26,362           | 18.7          | 168            | 846,126             | 15.7          | 166            |
| School District Referendum Market Value Levy   | 1,214            | 0.9           | 8              | 327,128             | 6.1           | 64             |
| Miscellaneous District Levy                    | 3,901            | 2.8           | 25             | 752,456             | 14.0          | 148            |
| State Property Tax Levy                        | 21,609           | 15.3          | 138            | 592,241             | 11.0          | 116            |
| <b>Total Levy</b>                              | <b>\$141,322</b> | <b>100.0%</b> | <b>899</b>     | <b>\$5,381,559</b>  | <b>100.0%</b> | <b>1,058</b>   |
| <b>Less Property Tax Credits</b>               | <b>13,278</b>    |               | <b>84</b>      | <b>341,489</b>      |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>128,044</b>   |               | <b>815</b>     | <b>5,040,070</b>    |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                     |               |                |
| Market Valuation                               | \$10,884,943     |               | \$69,272       | \$325,027,925       |               | \$63,881       |
| Referendum Market Valuation                    | 6,787,988        |               | \$43,199       | \$282,499,566       |               | \$55,523       |
| Net Tax Capacity                               | 114,880          |               | 731            | 3,744,896           |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>103.087</b>   |               |                | <b>118.681</b>      |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.019</b>     |               |                | <b>0.122</b>        |               |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                     |               |                |
| Individual Income Tax (2002 filed 2003)        | \$98,430         | 35.8%         | \$626          | \$5,048,691         | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 89,006           | 32.3          | 566            | 3,392,584           | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 19,253           | 7.0           | 123            | 603,649             | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 14,627           | 5.3           | 93             | 488,487             | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                | 24,362           | 8.9           | 155            | 630,463             | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           | 7,879            | 2.9           | 50             | 590,966             | 5.2           | 116            |
| State Property Tax (Payable 2003)              | 21,609           | 7.9           | 138            | 592,241             | 5.2           | 116            |
| <b>Total State Taxes</b>                       | <b>\$275,166</b> | <b>100.0%</b> | <b>\$1,751</b> | <b>\$11,347,082</b> | <b>100.0%</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | SIX EAST (6E)    |               |                | STATE               |               |                |
|--|------------------|---------------|----------------|---------------------|---------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Amount<br>(000s)    | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                     |               |                |
| Education Aid (2002-2003)                      | \$140,028        | 56.4%         | \$1,195        | \$5,975,466         | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                     |               |                |
| Medical Assistance                             | 39,048           | 15.7          | 333            | 1,687,598           | 16.4          | 332            |
| Minnesota Family Investment Program            | 1,391            | 0.6           | 12             | 65,748              | 0.6           | 13             |
| General Assistance including GAMC              | 3,885            | 1.6           | 33             | 255,219             | 2.5           | 50             |
| Social Services                                | 22,480           | 9.1           | 192            | 951,229             | 9.3           | 187            |
| Miscellaneous                                  | 2,010            | 0.8           | 17             | 115,404             | 1.1           | 23             |
| <b>Total</b>                                   | <b>68,815</b>    | <b>27.7</b>   | <b>587</b>     | <b>3,075,199</b>    | <b>30.0</b>   | <b>604</b>     |
| Highway Aid (Calendar 2003)                    |                  |               |                |                     |               |                |
| County Aid                                     | 13,922           | 5.6           | 119            | 348,447             | 3.4           | 68             |
| Municipal Aid                                  | 1,648            | 0.7           | 14             | 111,124             | 1.1           | 22             |
| Township Aid                                   | 2,438            | 1.0           | 21             | 28,692              | 0.3           | 6              |
| <b>Total</b>                                   | <b>18,008</b>    | <b>7.3</b>    | <b>154</b>     | <b>488,264</b>      | <b>4.8</b>    | <b>96</b>      |
| Local Government Aid (Calendar 2003)           | 14,161           | 5.7           | 121            | 464,942             | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 366              | 0.1           | 3              | 19,391              | 0.2           | 4              |
| County HACA (Payable 2003)                     | 4,878            | 2.0           | 42             | 131,930             | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            | 685              | 0.3           | 6              | 32,201              | 0.3           | 6              |
| Community Corrections Funding (2003)           | 1,368            | 0.6           | 12             | 71,581              | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>248,309</b>   | <b>100.0</b>  | <b>2,119</b>   | <b>10,258,974</b>   | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                     |               |                |
| Homestead Market Value Credit                  | 8,343            | 85.2          | 71             | 295,892             | 86.6          | 58             |
| Agricultural Market Value Credit               | 1,438            | 14.7          | 12             | 23,799              | 7.0           | 5              |
| Miscellaneous Credits                          | 7                | 0.1           | 0              | 21,799              | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              | <b>9,789</b>     | <b>100.0</b>  | <b>84</b>      | <b>341,489</b>      | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                     |               |                |
| Regular (Homeowners)                           | 2,163            | 47.5          | 18             | 115,215             | 44.5          | 23             |
| Regular (Renters)                              | 2,296            | 50.4          | 20             | 136,327             | 52.6          | 27             |
| Targeting Refund                               | 98               | 2.1           | 1              | 7,579               | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>4,556</b>     | <b>100.0</b>  | <b>39</b>      | <b>259,121</b>      | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$262,654</b> | <b>100.0%</b> | <b>\$2,241</b> | <b>\$10,859,585</b> | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                     |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                     |               |                |
| County Levy                                    | \$45,368         | 46.7%         | \$387          | \$1,669,780         | 31.0%         | \$328          |
| City/Town Levy                                 | 23,353           | 24.0          | 199            | 1,193,827           | 22.2          | 235            |
| School District Net Tax Capacity Levy          | 14,045           | 14.5          | 120            | 846,126             | 15.7          | 166            |
| School District Referendum Market Value Levy   | 4,299            | 4.4           | 37             | 327,128             | 6.1           | 64             |
| Miscellaneous District Levy                    | 2,699            | 2.8           | 23             | 752,456             | 14.0          | 148            |
| State Property Tax Levy                        | 7,393            | 7.6           | 63             | 592,241             | 11.0          | 116            |
| <b>Total Levy</b>                              | <b>\$97,157</b>  | <b>100.0%</b> | <b>829</b>     | <b>\$5,381,559</b>  | <b>100.0%</b> | <b>1,058</b>   |
| <b>Less Property Tax Credits</b>               | <b>9,789</b>     |               | <b>84</b>      | <b>341,489</b>      |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>87,368</b>    |               | <b>745</b>     | <b>5,040,070</b>    |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                     |               |                |
| Market Valuation                               | \$7,025,723      |               | \$59,943       | \$325,027,925       |               | \$63,881       |
| Referendum Market Valuation                    | 4,366,891        |               | \$37,258       | \$282,499,566       |               | \$55,523       |
| Net Tax Capacity                               | 69,487           |               | 593            | 3,744,896           |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>122.995</b>   |               |                | <b>118.681</b>      |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.098</b>     |               |                | <b>0.122</b>        |               |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                     |               |                |
| Individual Income Tax (2002 filed 2003)        | \$83,173         | 42.3%         | \$710          | \$5,048,691         | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 56,090           | 28.5          | 479            | 3,392,584           | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 14,866           | 7.6           | 127            | 603,649             | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 11,427           | 5.8           | 97             | 488,487             | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                | 15,070           | 7.7           | 129            | 630,463             | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           | 8,731            | 4.4           | 74             | 590,966             | 5.2           | 116            |
| State Property Tax (Payable 2003)              | 7,393            | 3.8           | 63             | 592,241             | 5.2           | 116            |
| <b>Total State Taxes</b>                       | <b>\$196,749</b> | <b>100.0%</b> | <b>\$1,679</b> | <b>\$11,347,082</b> | <b>100.0%</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | MN VALLEY (6W)   |               |                | STATE               |               |                |
|--|------------------|---------------|----------------|---------------------|---------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Amount<br>(000s)    | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                     |               |                |
| Education Aid (2002-2003)                      | \$66,802         | 50.2%         | \$1,368        | \$5,975,466         | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                     |               |                |
| Medical Assistance                             | 22,724           | 17.1          | 466            | 1,687,598           | 16.4          | 332            |
| Minnesota Family Investment Program            | 292              | 0.2           | 6              | 65,748              | 0.6           | 13             |
| General Assistance including GAMC              | 1,692            | 1.3           | 35             | 255,219             | 2.5           | 50             |
| Social Services                                | 11,482           | 8.6           | 235            | 951,229             | 9.3           | 187            |
| Miscellaneous                                  | 1,105            | 0.8           | 23             | 115,404             | 1.1           | 23             |
| <b>Total</b>                                   | <b>37,296</b>    | <b>28.1</b>   | <b>764</b>     | <b>3,075,199</b>    | <b>30.0</b>   | <b>604</b>     |
| Highway Aid (Calendar 2003)                    |                  |               |                |                     |               |                |
| County Aid                                     | 12,485           | 9.4           | 256            | 348,447             | 3.4           | 68             |
| Municipal Aid                                  | 185              | 0.1           | 4              | 111,124             | 1.1           | 22             |
| Township Aid                                   | 1,824            | 1.4           | 37             | 28,692              | 0.3           | 6              |
| <b>Total</b>                                   | <b>14,495</b>    | <b>10.9</b>   | <b>297</b>     | <b>488,264</b>      | <b>4.8</b>    | <b>96</b>      |
| Local Government Aid (Calendar 2003)           | 8,943            | 6.7           | 183            | 464,942             | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 823              | 0.6           | 17             | 19,391              | 0.2           | 4              |
| County HACA (Payable 2003)                     | 3,751            | 2.8           | 77             | 131,930             | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            | 223              | 0.2           | 5              | 32,201              | 0.3           | 6              |
| Community Corrections Funding (2003)           | 622              | 0.5           | 13             | 71,581              | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>132,953</b>   | <b>100.0</b>  | <b>2,724</b>   | <b>10,258,974</b>   | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                     |               |                |
| Homestead Market Value Credit                  | 2,799            | 71.5          | 57             | 295,892             | 86.6          | 58             |
| Agricultural Market Value Credit               | 1,114            | 28.5          | 23             | 23,799              | 7.0           | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 21,799              | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              | <b>3,913</b>     | <b>100.0</b>  | <b>80</b>      | <b>341,489</b>      | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                     |               |                |
| Regular (Homeowners)                           | 549              | 45.8          | 11             | 115,215             | 44.5          | 23             |
| Regular (Renters)                              | 646              | 53.9          | 13             | 136,327             | 52.6          | 27             |
| Targeting Refund                               | 3                | 0.2           | 0              | 7,579               | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,198</b>     | <b>100.0</b>  | <b>25</b>      | <b>259,121</b>      | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$138,064</b> | <b>100.0%</b> | <b>\$2,828</b> | <b>\$10,859,585</b> | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                     |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                     |               |                |
| County Levy                                    | \$19,103         | 47.6%         | \$391          | \$1,669,780         | 31.0%         | \$328          |
| City/Town Levy                                 | 10,334           | 25.8          | 212            | 1,193,827           | 22.2          | 235            |
| School District Net Tax Capacity Levy          | 5,301            | 13.2          | 109            | 846,126             | 15.7          | 166            |
| School District Referendum Market Value Levy   | 1,521            | 3.8           | 31             | 327,128             | 6.1           | 64             |
| Miscellaneous District Levy                    | 1,114            | 2.8           | 23             | 752,456             | 14.0          | 148            |
| State Property Tax Levy                        | 2,731            | 6.8           | 56             | 592,241             | 11.0          | 116            |
| <b>Total Levy</b>                              | <b>\$40,105</b>  | <b>100.0%</b> | <b>822</b>     | <b>\$5,381,559</b>  | <b>100.0%</b> | <b>1,058</b>   |
| <b>Less Property Tax Credits</b>               | <b>3,913</b>     |               | <b>80</b>      | <b>341,489</b>      |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>36,192</b>    |               | <b>741</b>     | <b>5,040,070</b>    |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                     |               |                |
| Market Valuation                               | \$3,237,795      |               | \$66,327       | \$325,027,925       |               | \$63,881       |
| Referendum Market Valuation                    | 1,195,474        |               | \$24,489       | \$282,499,566       |               | \$55,523       |
| Net Tax Capacity                               | 29,086           |               | 596            | 3,744,896           |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>122.790</b>   |               |                | <b>118.681</b>      |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.139</b>     |               |                | <b>0.122</b>        |               |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                     |               |                |
| Individual Income Tax (2002 filed 2003)        | \$27,904         | 42.7%         | \$572          | \$5,048,691         | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 14,310           | 21.9          | 293            | 3,392,584           | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 6,245            | 9.6           | 128            | 603,649             | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 4,737            | 7.2           | 97             | 488,487             | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                | 6,981            | 10.7          | 143            | 630,463             | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           | 2,435            | 3.7           | 50             | 590,966             | 5.2           | 116            |
| State Property Tax (Payable 2003)              | 2,731            | 4.2           | 56             | 592,241             | 5.2           | 116            |
| <b>Total State Taxes</b>                       | <b>\$65,342</b>  | <b>100.0%</b> | <b>\$1,339</b> | <b>\$11,347,082</b> | <b>100.0%</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | E CENTRAL (7E)   |               |                | STATE               |               |                |
|--|------------------|---------------|----------------|---------------------|---------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Amount<br>(000s)    | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                     |               |                |
| Education Aid (2002-2003)                      | \$183,637        | 62.1%         | \$1,227        | \$5,975,466         | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                     |               |                |
| Medical Assistance                             | 43,933           | 14.9          | 294            | 1,687,598           | 16.4          | 332            |
| Minnesota Family Investment Program            | 1,544            | 0.5           | 10             | 65,748              | 0.6           | 13             |
| General Assistance including GAMC              | 6,228            | 2.1           | 42             | 255,219             | 2.5           | 50             |
| Social Services                                | 24,627           | 8.3           | 165            | 951,229             | 9.3           | 187            |
| Miscellaneous                                  | 2,315            | 0.8           | 15             | 115,404             | 1.1           | 23             |
| <b>Total</b>                                   | <b>78,647</b>    | <b>26.6</b>   | <b>526</b>     | <b>3,075,199</b>    | <b>30.0</b>   | <b>604</b>     |
| Highway Aid (Calendar 2003)                    |                  |               |                |                     |               |                |
| County Aid                                     | 16,024           | 5.4           | 107            | 348,447             | 3.4           | 68             |
| Municipal Aid                                  | 651              | 0.2           | 4              | 111,124             | 1.1           | 22             |
| Township Aid                                   | 933              | 0.3           | 6              | 28,692              | 0.3           | 6              |
| <b>Total</b>                                   | <b>17,609</b>    | <b>6.0</b>    | <b>118</b>     | <b>488,264</b>      | <b>4.8</b>    | <b>96</b>      |
| Local Government Aid (Calendar 2003)           | 5,643            | 1.9           | 38             | 464,942             | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 144              | 0.0           | 1              | 19,391              | 0.2           | 4              |
| County HACA (Payable 2003)                     | 6,829            | 2.3           | 46             | 131,930             | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            | 849              | 0.3           | 6              | 32,201              | 0.3           | 6              |
| Community Corrections Funding (2003)           | 2,452            | 0.8           | 16             | 71,581              | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>295,811</b>   | <b>100.0</b>  | <b>1,977</b>   | <b>10,258,974</b>   | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                     |               |                |
| Homestead Market Value Credit                  | 10,545           | 87.0          | 70             | 295,892             | 86.6          | 58             |
| Agricultural Market Value Credit               | 1,555            | 12.8          | 10             | 23,799              | 7.0           | 5              |
| Miscellaneous Credits                          | 20               | 0.2           | 0              | 21,799              | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              | <b>12,120</b>    | <b>100.0</b>  | <b>81</b>      | <b>341,489</b>      | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                     |               |                |
| Regular (Homeowners)                           | 4,052            | 62.1          | 27             | 115,215             | 44.5          | 23             |
| Regular (Renters)                              | 2,364            | 36.2          | 16             | 136,327             | 52.6          | 27             |
| Targeting Refund                               | 114              | 1.7           | 1              | 7,579               | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>6,529</b>     | <b>100.0</b>  | <b>44</b>      | <b>259,121</b>      | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$314,460</b> | <b>100.0%</b> | <b>\$2,102</b> | <b>\$10,859,585</b> | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                     |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                     |               |                |
| County Levy                                    | \$53,710         | 45.7%         | \$359          | \$1,669,780         | 31.0%         | \$328          |
| City/Town Levy                                 | 25,751           | 21.9          | 172            | 1,193,827           | 22.2          | 235            |
| School District Net Tax Capacity Levy          | 23,968           | 20.4          | 160            | 846,126             | 15.7          | 166            |
| School District Referendum Market Value Levy   | 3,131            | 2.7           | 21             | 327,128             | 6.1           | 64             |
| Miscellaneous District Levy                    | 3,479            | 3.0           | 23             | 752,456             | 14.0          | 148            |
| State Property Tax Levy                        | 7,610            | 6.5           | 51             | 592,241             | 11.0          | 116            |
| <b>Total Levy</b>                              | <b>\$117,650</b> | <b>100.0%</b> | <b>786</b>     | <b>\$5,381,559</b>  | <b>100.0%</b> | <b>1,058</b>   |
| <b>Less Property Tax Credits</b>               | <b>12,120</b>    |               | <b>81</b>      | <b>341,489</b>      |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>105,530</b>   |               | <b>705</b>     | <b>5,040,070</b>    |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                     |               |                |
| Market Valuation                               | \$7,619,517      |               | \$50,929       | \$325,027,925       |               | \$63,881       |
| Referendum Market Valuation                    | 6,255,604        |               | \$41,812       | \$282,499,566       |               | \$55,523       |
| Net Tax Capacity                               | 78,869           |               | 527            | 3,744,896           |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>135.201</b>   |               |                | <b>118.681</b>      |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.054</b>     |               |                | <b>0.122</b>        |               |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                     |               |                |
| Individual Income Tax (2002 filed 2003)        | \$108,231        | 45.7%         | \$723          | \$5,048,691         | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 55,425           | 23.4          | 370            | 3,392,584           | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 18,569           | 7.8           | 124            | 603,649             | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 14,322           | 6.1           | 96             | 488,487             | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                | 25,838           | 10.9          | 173            | 630,463             | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           | 6,669            | 2.8           | 45             | 590,966             | 5.2           | 116            |
| State Property Tax (Payable 2003)              | 7,610            | 3.2           | 51             | 592,241             | 5.2           | 116            |
| <b>Total State Taxes</b>                       | <b>\$236,665</b> | <b>100.0%</b> | <b>\$1,582</b> | <b>\$11,347,082</b> | <b>100.0%</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | CENTRAL MN (7W)  |               |                | STATE               |               |                |
|--|------------------|---------------|----------------|---------------------|---------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Amount<br>(000s)    | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                     |               |                |
| Education Aid (2002-2003)                      | \$435,947        | 69.4%         | \$1,237        | \$5,975,466         | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                     |               |                |
| Medical Assistance                             | 70,752           | 11.3          | 201            | 1,687,598           | 16.4          | 332            |
| Minnesota Family Investment Program            | 2,946            | 0.5           | 8              | 65,748              | 0.6           | 13             |
| General Assistance including GAMC              | 10,174           | 1.6           | 29             | 255,219             | 2.5           | 50             |
| Social Services                                | 44,633           | 7.1           | 127            | 951,229             | 9.3           | 187            |
| Miscellaneous                                  | 4,945            | 0.8           | 14             | 115,404             | 1.1           | 23             |
| <b>Total</b>                                   | <b>133,450</b>   | <b>21.2</b>   | <b>379</b>     | <b>3,075,199</b>    | <b>30.0</b>   | <b>604</b>     |
| Highway Aid (Calendar 2003)                    |                  |               |                |                     |               |                |
| County Aid                                     | 16,716           | 2.7           | 47             | 348,447             | 3.4           | 68             |
| Municipal Aid                                  | 5,458            | 0.9           | 15             | 111,124             | 1.1           | 22             |
| Township Aid                                   | 1,468            | 0.2           | 4              | 28,692              | 0.3           | 6              |
| <b>Total</b>                                   | <b>23,641</b>    | <b>3.8</b>    | <b>67</b>      | <b>488,264</b>      | <b>4.8</b>    | <b>96</b>      |
| Local Government Aid (Calendar 2003)           | 22,313           | 3.6           | 63             | 464,942             | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 164              | 0.0           | 0              | 19,391              | 0.2           | 4              |
| County HACA (Payable 2003)                     | 6,395            | 1.0           | 18             | 131,930             | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            | 1,920            | 0.3           | 5              | 32,201              | 0.3           | 6              |
| Community Corrections Funding (2003)           | 4,429            | 0.7           | 13             | 71,581              | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>628,260</b>   | <b>100.0</b>  | <b>1,782</b>   | <b>10,258,974</b>   | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                     |               |                |
| Homestead Market Value Credit                  | 21,886           | 90.4          | 62             | 295,892             | 86.6          | 58             |
| Agricultural Market Value Credit               | 2,268            | 9.4           | 6              | 23,799              | 7.0           | 5              |
| Miscellaneous Credits                          | 55               | 0.2           | 0              | 21,799              | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              | <b>24,210</b>    | <b>100.0</b>  | <b>69</b>      | <b>341,489</b>      | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                     |               |                |
| Regular (Homeowners)                           | 6,176            | 44.9          | 18             | 115,215             | 44.5          | 23             |
| Regular (Renters)                              | 7,348            | 53.4          | 21             | 136,327             | 52.6          | 27             |
| Targeting Refund                               | 236              | 1.7           | 1              | 7,579               | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>13,760</b>    | <b>100.0</b>  | <b>39</b>      | <b>259,121</b>      | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$666,230</b> | <b>100.0%</b> | <b>\$1,890</b> | <b>\$10,859,585</b> | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                     |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                     |               |                |
| County Levy                                    | \$101,756        | 33.9%         | \$289          | \$1,669,780         | 31.0%         | \$328          |
| City/Town Levy                                 | 76,923           | 25.6          | 218            | 1,193,827           | 22.2          | 235            |
| School District Net Tax Capacity Levy          | 65,663           | 21.9          | 186            | 846,126             | 15.7          | 166            |
| School District Referendum Market Value Levy   | 9,835            | 3.3           | 28             | 327,128             | 6.1           | 64             |
| Miscellaneous District Levy                    | 16,016           | 5.3           | 45             | 752,456             | 14.0          | 148            |
| State Property Tax Levy                        | 29,730           | 9.9           | 84             | 592,241             | 11.0          | 116            |
| <b>Total Levy</b>                              | <b>\$299,924</b> | <b>100.0%</b> | <b>851</b>     | <b>\$5,381,559</b>  | <b>100.0%</b> | <b>1,058</b>   |
| <b>Less Property Tax Credits</b>               | <b>24,210</b>    |               | <b>69</b>      | <b>341,489</b>      |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>275,714</b>   |               | <b>782</b>     | <b>5,040,070</b>    |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                     |               |                |
| Market Valuation                               | \$19,414,816     |               | \$55,074       | \$325,027,925       |               | \$63,881       |
| Referendum Market Valuation                    | 17,210,874       |               | \$48,822       | \$282,499,566       |               | \$55,523       |
| Net Tax Capacity                               | 221,753          |               | 629            | 3,744,896           |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>117.193</b>   |               |                | <b>118.681</b>      |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.060</b>     |               |                | <b>0.122</b>        |               |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                     |               |                |
| Individual Income Tax (2002 filed 2003)        | \$298,883        | 44.1%         | \$848          | \$5,048,691         | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 200,848          | 29.6          | 570            | 3,392,584           | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 41,449           | 6.1           | 118            | 603,649             | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 33,022           | 4.9           | 94             | 488,487             | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                | 48,343           | 7.1           | 137            | 630,463             | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           | 25,180           | 3.7           | 71             | 590,966             | 5.2           | 116            |
| State Property Tax (Payable 2003)              | 29,730           | 4.4           | 84             | 592,241             | 5.2           | 116            |
| <b>Total State Taxes</b>                       | <b>\$677,456</b> | <b>100.0%</b> | <b>\$1,922</b> | <b>\$11,347,082</b> | <b>100.0%</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | SOUTHWEST (8)    |               |                | STATE               |               |                |
|--|------------------|---------------|----------------|---------------------|---------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Amount<br>(000s)    | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                     |               |                |
| Education Aid (2002-2003)                      | \$149,494        | 51.9%         | \$1,250        | \$5,975,466         | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                     |               |                |
| Medical Assistance                             | 45,787           | 15.9          | 383            | 1,687,598           | 16.4          | 332            |
| Minnesota Family Investment Program            | 1,088            | 0.4           | 9              | 65,748              | 0.6           | 13             |
| General Assistance including GAMC              | 4,120            | 1.4           | 34             | 255,219             | 2.5           | 50             |
| Social Services                                | 24,038           | 8.3           | 201            | 951,229             | 9.3           | 187            |
| Miscellaneous                                  | 2,248            | 0.8           | 19             | 115,404             | 1.1           | 23             |
| <b>Total</b>                                   | <b>77,281</b>    | <b>26.8</b>   | <b>646</b>     | <b>3,075,199</b>    | <b>30.0</b>   | <b>604</b>     |
| Highway Aid (Calendar 2003)                    |                  |               |                |                     |               |                |
| County Aid                                     | 26,896           | 9.3           | 225            | 348,447             | 3.4           | 68             |
| Municipal Aid                                  | 1,104            | 0.4           | 9              | 111,124             | 1.1           | 22             |
| Township Aid                                   | 4,261            | 1.5           | 36             | 28,692              | 0.3           | 6              |
| <b>Total</b>                                   | <b>32,262</b>    | <b>11.2</b>   | <b>270</b>     | <b>488,264</b>      | <b>4.8</b>    | <b>96</b>      |
| Local Government Aid (Calendar 2003)           | 20,316           | 7.0           | 170            | 464,942             | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 932              | 0.3           | 8              | 19,391              | 0.2           | 4              |
| County HACA (Payable 2003)                     | 5,653            | 2.0           | 47             | 131,930             | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            | 582              | 0.2           | 5              | 32,201              | 0.3           | 6              |
| Community Corrections Funding (2003)           | 1,677            | 0.6           | 14             | 71,581              | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>288,197</b>   | <b>100.0</b>  | <b>2,409</b>   | <b>10,258,974</b>   | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                     |               |                |
| Homestead Market Value Credit                  | 7,260            | 76.1          | 61             | 295,892             | 86.6          | 58             |
| Agricultural Market Value Credit               | 2,281            | 23.9          | 19             | 23,799              | 7.0           | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 21,799              | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              | <b>9,541</b>     | <b>100.0</b>  | <b>80</b>      | <b>341,489</b>      | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                     |               |                |
| Regular (Homeowners)                           | 1,176            | 39.0          | 10             | 115,215             | 44.5          | 23             |
| Regular (Renters)                              | 1,822            | 60.4          | 15             | 136,327             | 52.6          | 27             |
| Targeting Refund                               | 20               | 0.7           | 0              | 7,579               | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>3,018</b>     | <b>100.0</b>  | <b>25</b>      | <b>259,121</b>      | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$300,755</b> | <b>100.0%</b> | <b>\$2,514</b> | <b>\$10,859,585</b> | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                     |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                     |               |                |
| County Levy                                    | \$45,138         | 45.5%         | \$377          | \$1,669,780         | 31.0%         | \$328          |
| City/Town Levy                                 | 22,933           | 23.1          | 192            | 1,193,827           | 22.2          | 235            |
| School District Net Tax Capacity Levy          | 16,704           | 16.8          | 140            | 846,126             | 15.7          | 166            |
| School District Referendum Market Value Levy   | 3,279            | 3.3           | 27             | 327,128             | 6.1           | 64             |
| Miscellaneous District Levy                    | 3,650            | 3.7           | 31             | 752,456             | 14.0          | 148            |
| State Property Tax Levy                        | 7,604            | 7.7           | 64             | 592,241             | 11.0          | 116            |
| <b>Total Levy</b>                              | <b>\$99,307</b>  | <b>100.0%</b> | <b>830</b>     | <b>\$5,381,559</b>  | <b>100.0%</b> | <b>1,058</b>   |
| <b>Less Property Tax Credits</b>               | <b>9,541</b>     |               | <b>80</b>      | <b>341,489</b>      |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>89,767</b>    |               | <b>750</b>     | <b>5,040,070</b>    |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                     |               |                |
| Market Valuation                               | \$8,426,392      |               | \$70,442       | \$325,027,925       |               | \$63,881       |
| Referendum Market Valuation                    | 3,354,934        |               | \$28,046       | \$282,499,566       |               | \$55,523       |
| Net Tax Capacity                               | 78,604           |               | 657            | 3,744,896           |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>112.090</b>   |               |                | <b>118.681</b>      |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.107</b>     |               |                | <b>0.122</b>        |               |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                     |               |                |
| Individual Income Tax (2002 filed 2003)        | \$71,919         | 40.6%         | \$601          | \$5,048,691         | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 45,029           | 25.4          | 376            | 3,392,584           | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 15,110           | 8.5           | 126            | 603,649             | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 11,394           | 6.4           | 95             | 488,487             | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                | 19,019           | 10.7          | 159            | 630,463             | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           | 6,952            | 3.9           | 58             | 590,966             | 5.2           | 116            |
| State Property Tax (Payable 2003)              | 7,604            | 4.3           | 64             | 592,241             | 5.2           | 116            |
| <b>Total State Taxes</b>                       | <b>\$177,028</b> | <b>100.0%</b> | <b>\$1,480</b> | <b>\$11,347,082</b> | <b>100.0%</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | NINE (9)         |               |                | STATE               |               |                |
|--|------------------|---------------|----------------|---------------------|---------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Amount<br>(000s)    | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                     |               |                |
| Education Aid (2002-2003)                      | \$243,059        | 53.9%         | \$1,079        | \$5,975,466         | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                     |               |                |
| Medical Assistance                             | 71,388           | 15.8          | 317            | 1,687,598           | 16.4          | 332            |
| Minnesota Family Investment Program            | 2,515            | 0.6           | 11             | 65,748              | 0.6           | 13             |
| General Assistance including GAMC              | 7,077            | 1.6           | 31             | 255,219             | 2.5           | 50             |
| Social Services                                | 40,161           | 8.9           | 178            | 951,229             | 9.3           | 187            |
| Miscellaneous                                  | 3,475            | 0.8           | 15             | 115,404             | 1.1           | 23             |
| <b>Total</b>                                   | <b>124,617</b>   | <b>27.6</b>   | <b>553</b>     | <b>3,075,199</b>    | <b>30.0</b>   | <b>604</b>     |
| Highway Aid (Calendar 2003)                    |                  |               |                |                     |               |                |
| County Aid                                     | 27,923           | 6.2           | 124            | 348,447             | 3.4           | 68             |
| Municipal Aid                                  | 3,416            | 0.8           | 15             | 111,124             | 1.1           | 22             |
| Township Aid                                   | 2,531            | 0.6           | 11             | 28,692              | 0.3           | 6              |
| <b>Total</b>                                   | <b>33,869</b>    | <b>7.5</b>    | <b>150</b>     | <b>488,264</b>      | <b>4.8</b>    | <b>96</b>      |
| Local Government Aid (Calendar 2003)           | 36,267           | 8.0           | 161            | 464,942             | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 852              | 0.2           | 4              | 19,391              | 0.2           | 4              |
| County HACA (Payable 2003)                     | 7,966            | 1.8           | 35             | 131,930             | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            | 1,194            | 0.3           | 5              | 32,201              | 0.3           | 6              |
| Community Corrections Funding (2003)           | 3,160            | 0.7           | 14             | 71,581              | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>450,985</b>   | <b>100.0</b>  | <b>2,002</b>   | <b>10,258,974</b>   | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                     |               |                |
| Homestead Market Value Credit                  | 15,045           | 84.6          | 67             | 295,892             | 86.6          | 58             |
| Agricultural Market Value Credit               | 2,604            | 14.7          | 12             | 23,799              | 7.0           | 5              |
| Miscellaneous Credits                          | 126              | 0.7           | 1              | 21,799              | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              | <b>17,775</b>    | <b>100.0</b>  | <b>79</b>      | <b>341,489</b>      | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                     |               |                |
| Regular (Homeowners)                           | 2,809            | 38.6          | 12             | 115,215             | 44.5          | 23             |
| Regular (Renters)                              | 4,385            | 60.3          | 19             | 136,327             | 52.6          | 27             |
| Targeting Refund                               | 79               | 1.1           | 0              | 7,579               | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>7,274</b>     | <b>100.0</b>  | <b>32</b>      | <b>259,121</b>      | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$476,034</b> | <b>100.0%</b> | <b>\$2,113</b> | <b>\$10,859,585</b> | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                     |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                     |               |                |
| County Levy                                    | \$73,812         | 43.9%         | \$328          | \$1,669,780         | 31.0%         | \$328          |
| City/Town Levy                                 | 42,860           | 25.5          | 190            | 1,193,827           | 22.2          | 235            |
| School District Net Tax Capacity Levy          | 23,399           | 13.9          | 104            | 846,126             | 15.7          | 166            |
| School District Referendum Market Value Levy   | 7,097            | 4.2           | 32             | 327,128             | 6.1           | 64             |
| Miscellaneous District Levy                    | 5,168            | 3.1           | 23             | 752,456             | 14.0          | 148            |
| State Property Tax Levy                        | 15,719           | 9.4           | 70             | 592,241             | 11.0          | 116            |
| <b>Total Levy</b>                              | <b>\$168,054</b> | <b>100.0%</b> | <b>746</b>     | <b>\$5,381,559</b>  | <b>100.0%</b> | <b>1,058</b>   |
| <b>Less Property Tax Credits</b>               | <b>17,775</b>    |               | <b>79</b>      | <b>341,489</b>      |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>150,280</b>   |               | <b>667</b>     | <b>5,040,070</b>    |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                     |               |                |
| Market Valuation                               | \$14,082,799     |               | \$62,517       | \$325,027,925       |               | \$63,881       |
| Referendum Market Valuation                    | 8,367,672        |               | \$37,146       | \$282,499,566       |               | \$55,523       |
| Net Tax Capacity                               | 140,180          |               | 622            | 3,744,896           |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>103.466</b>   |               |                | <b>118.681</b>      |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.087</b>     |               |                | <b>0.122</b>        |               |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                     |               |                |
| Individual Income Tax (2002 filed 2003)        | \$155,364        | 42.0%         | \$690          | \$5,048,691         | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 105,479          | 28.5          | 468            | 3,392,584           | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 27,190           | 7.4           | 121            | 603,649             | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 20,847           | 5.6           | 93             | 488,487             | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                | 29,758           | 8.0           | 132            | 630,463             | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           | 15,404           | 4.2           | 68             | 590,966             | 5.2           | 116            |
| State Property Tax (Payable 2003)              | 15,719           | 4.3           | 70             | 592,241             | 5.2           | 116            |
| <b>Total State Taxes</b>                       | <b>\$369,761</b> | <b>100.0%</b> | <b>\$1,641</b> | <b>\$11,347,082</b> | <b>100.0%</b> | <b>\$2,230</b> |



| I. Major State Aids/Credits                    | SE MN (10)       |               |                | STATE               |               |                |
|--|------------------|---------------|----------------|---------------------|---------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Amount<br>(000s)    | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                     |               |                |
| Education Aid (2002-2003)                      | \$518,171        | 57.3%         | \$1,092        | \$5,975,466         | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                     |               |                |
| Medical Assistance                             | 131,427          | 14.5          | 277            | 1,687,598           | 16.4          | 332            |
| Minnesota Family Investment Program            | 4,279            | 0.5           | 9              | 65,748              | 0.6           | 13             |
| General Assistance including GAMC              | 17,124           | 1.9           | 36             | 255,219             | 2.5           | 50             |
| Social Services                                | 85,110           | 9.4           | 179            | 951,229             | 9.3           | 187            |
| Miscellaneous                                  | 8,265            | 0.9           | 17             | 115,404             | 1.1           | 23             |
| <b>Total</b>                                   | <b>246,205</b>   | <b>27.2</b>   | <b>519</b>     | <b>3,075,199</b>    | <b>30.0</b>   | <b>604</b>     |
| Highway Aid (Calendar 2003)                    |                  |               |                |                     |               |                |
| County Aid                                     | 43,395           | 4.8           | 91             | 348,447             | 3.4           | 68             |
| Municipal Aid                                  | 8,268            | 0.9           | 17             | 111,124             | 1.1           | 22             |
| Township Aid                                   | 4,121            | 0.5           | 9              | 28,692              | 0.3           | 6              |
| <b>Total</b>                                   | <b>55,784</b>    | <b>6.2</b>    | <b>118</b>     | <b>488,264</b>      | <b>4.8</b>    | <b>96</b>      |
| Local Government Aid (Calendar 2003)           | 58,197           | 6.4           | 123            | 464,942             | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 2,348            | 0.3           | 5              | 19,391              | 0.2           | 4              |
| County HACA (Payable 2003)                     | 14,702           | 1.6           | 31             | 131,930             | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            | 2,706            | 0.3           | 6              | 32,201              | 0.3           | 6              |
| Community Corrections Funding (2003)           | 5,763            | 0.6           | 12             | 71,581              | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>903,876</b>   | <b>100.0</b>  | <b>1,904</b>   | <b>10,258,974</b>   | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                     |               |                |
| Homestead Market Value Credit                  | 32,707           | 89.1          | 69             | 295,892             | 86.6          | 58             |
| Agricultural Market Value Credit               | 3,951            | 10.8          | 8              | 23,799              | 7.0           | 5              |
| Miscellaneous Credits                          | 63               | 0.2           | 0              | 21,799              | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              | <b>36,720</b>    | <b>100.0</b>  | <b>77</b>      | <b>341,489</b>      | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                     |               |                |
| Regular (Homeowners)                           | 7,013            | 41.0          | 15             | 115,215             | 44.5          | 23             |
| Regular (Renters)                              | 9,674            | 56.5          | 20             | 136,327             | 52.6          | 27             |
| Targeting Refund                               | 438              | 2.6           | 1              | 7,579               | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>17,126</b>    | <b>100.0</b>  | <b>36</b>      | <b>259,121</b>      | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$957,723</b> | <b>100.0%</b> | <b>\$2,018</b> | <b>\$10,859,585</b> | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                     |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                     |               |                |
| County Levy                                    | \$148,612        | 38.4%         | \$313          | \$1,669,780         | 31.0%         | \$328          |
| City/Town Levy                                 | 99,510           | 25.7          | 210            | 1,193,827           | 22.2          | 235            |
| School District Net Tax Capacity Levy          | 72,127           | 18.7          | 152            | 846,126             | 15.7          | 166            |
| School District Referendum Market Value Levy   | 17,824           | 4.6           | 38             | 327,128             | 6.1           | 64             |
| Miscellaneous District Levy                    | 13,298           | 3.4           | 28             | 752,456             | 14.0          | 148            |
| State Property Tax Levy                        | 35,314           | 9.1           | 74             | 592,241             | 11.0          | 116            |
| <b>Total Levy</b>                              | <b>\$386,685</b> | <b>100.0%</b> | <b>815</b>     | <b>\$5,381,559</b>  | <b>100.0%</b> | <b>1,058</b>   |
| <b>Less Property Tax Credits</b>               | <b>36,720</b>    |               | <b>77</b>      | <b>341,489</b>      |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>349,964</b>   |               | <b>737</b>     | <b>5,040,070</b>    |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                     |               |                |
| Market Valuation                               | \$27,061,088     |               | \$57,014       | \$325,027,925       |               | \$63,881       |
| Referendum Market Valuation                    | 21,130,186       |               | \$44,519       | \$282,499,566       |               | \$55,523       |
| Net Tax Capacity                               | 289,118          |               | 609            | 3,744,896           |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>115.302</b>   |               |                | <b>118.681</b>      |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.085</b>     |               |                | <b>0.122</b>        |               |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                     |               |                |
| Individual Income Tax (2002 filed 2003)        | \$389,170        | 45.1%         | \$820          | \$5,048,691         | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 229,768          | 26.6          | 484            | 3,392,584           | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 57,131           | 6.6           | 120            | 603,649             | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 44,830           | 5.2           | 94             | 488,487             | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                | 62,105           | 7.2           | 131            | 630,463             | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           | 44,720           | 5.2           | 94             | 590,966             | 5.2           | 116            |
| State Property Tax (Payable 2003)              | 35,314           | 4.1           | 74             | 592,241             | 5.2           | 116            |
| <b>Total State Taxes</b>                       | <b>\$863,039</b> | <b>100.0%</b> | <b>\$1,818</b> | <b>\$11,347,082</b> | <b>100.0%</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | METRO (11)         |               |                | STATE               |               |                |
|--|--------------------|---------------|----------------|---------------------|---------------|----------------|
|  | Amount<br>(000s)   | Percent       | Per Capita     | Amount<br>(000s)    | Percent       | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                    |               |                |                     |               |                |
| Education Aid (2002-2003)                      | \$3,212,541        | 60.5%         | \$1,172        | \$5,975,466         | 58.2%         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                    |               |                |                     |               |                |
| Medical Assistance                             | 902,658            | 17.0          | 329            | 1,687,598           | 16.4          | 332            |
| Minnesota Family Investment Program            | 38,590             | 0.7           | 14             | 65,748              | 0.6           | 13             |
| General Assistance including GAMC              | 158,903            | 3.0           | 58             | 255,219             | 2.5           | 50             |
| Social Services                                | 495,051            | 9.3           | 181            | 951,229             | 9.3           | 187            |
| Miscellaneous                                  | 70,838             | 1.3           | 26             | 115,404             | 1.1           | 23             |
| <b>Total</b>                                   | <b>1,666,038</b>   | <b>31.4</b>   | <b>608</b>     | <b>3,075,199</b>    | <b>30.0</b>   | <b>604</b>     |
| Highway Aid (Calendar 2003)                    |                    |               |                |                     |               |                |
| County Aid                                     | 64,855             | 1.2           | 24             | 348,447             | 3.4           | 68             |
| Municipal Aid                                  | 77,843             | 1.5           | 28             | 111,124             | 1.1           | 22             |
| Township Aid                                   | 675                | 0.0           | 0              | 28,692              | 0.3           | 6              |
| <b>Total</b>                                   | <b>143,372</b>     | <b>2.7</b>    | <b>52</b>      | <b>488,264</b>      | <b>4.8</b>    | <b>96</b>      |
| Local Government Aid (Calendar 2003)           | 183,178            | 3.4           | 67             | 464,942             | 4.5           | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 1,387              | 0.0           | 1              | 19,391              | 0.2           | 4              |
| County HACA (Payable 2003)                     | 47,856             | 0.9           | 17             | 131,930             | 1.3           | 26             |
| Criminal Justice Aid (Payable 2003)            | 19,331             | 0.4           | 7              | 32,201              | 0.3           | 6              |
| Community Corrections Funding (2003)           | 38,370             | 0.7           | 14             | 71,581              | 0.7           | 14             |
| <b>Total Aids</b>                              | <b>5,312,074</b>   | <b>100.0</b>  | <b>1,938</b>   | <b>10,258,974</b>   | <b>100.0</b>  | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                    |               |                |                     |               |                |
| Homestead Market Value Credit                  | 140,510            | 98.8          | 51             | 295,892             | 86.6          | 58             |
| Agricultural Market Value Credit               | 1,384              | 1.0           | 1              | 23,799              | 7.0           | 5              |
| Miscellaneous Credits                          | 316                | 0.2           | 0              | 21,799              | 6.4           | 4              |
| <b>Total Property Tax Credits</b>              | <b>142,210</b>     | <b>100.0</b>  | <b>52</b>      | <b>341,489</b>      | <b>100.0</b>  | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                    |               |                |                     |               |                |
| Regular (Homeowners)                           | 80,325             | 44.9          | 29             | 115,215             | 44.5          | 23             |
| Regular (Renters)                              | 92,072             | 51.5          | 34             | 136,327             | 52.6          | 27             |
| Targeting Refund                               | 6,335              | 3.5           | 2              | 7,579               | 2.9           | 1              |
| <b>Total Property Tax Refunds</b>              | <b>178,733</b>     | <b>100.0</b>  | <b>65</b>      | <b>259,121</b>      | <b>100.0</b>  | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$5,633,017</b> | <b>100.0%</b> | <b>\$2,055</b> | <b>\$10,859,585</b> | <b>100.0%</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                    |               |                |                     |               |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                    |               |                |                     |               |                |
| County Levy                                    | \$866,536          | 24.9%         | \$316          | \$1,669,780         | 31.0%         | \$328          |
| City/Town Levy                                 | 740,857            | 21.3          | 270            | 1,193,827           | 22.2          | 235            |
| School District Net Tax Capacity Levy          | 516,740            | 14.9          | 189            | 846,126             | 15.7          | 166            |
| School District Referendum Market Value Levy   | 270,773            | 7.8           | 99             | 327,128             | 6.1           | 64             |
| Miscellaneous District Levy                    | 675,016            | 19.4          | 246            | 752,456             | 14.0          | 148            |
| State Property Tax Levy                        | 405,475            | 11.7          | 148            | 592,241             | 11.0          | 116            |
| <b>Total Levy</b>                              | <b>\$3,475,398</b> | <b>100.0%</b> | <b>1,268</b>   | <b>\$5,381,559</b>  | <b>100.0%</b> | <b>1,058</b>   |
| <b>Less Property Tax Credits</b>               | <b>142,210</b>     |               | <b>52</b>      | <b>341,489</b>      |               | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>3,333,188</b>   |               | <b>1,216</b>   | <b>5,040,070</b>    |               | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                    |               |                |                     |               |                |
| Market Valuation                               | \$190,857,061      |               | \$69,631       | \$325,027,925       |               | \$63,881       |
| Referendum Market Valuation                    | 188,897,838        |               | \$68,916       | \$282,499,566       |               | \$55,523       |
| Net Tax Capacity                               | 2,333,564          |               | 851            | 3,744,896           |               | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>119.279</b>     |               |                | <b>118.681</b>      |               |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.152</b>       |               |                | <b>0.122</b>        |               |                |
| <b>III. Major State Taxes</b>                  |                    |               |                |                     |               |                |
| Individual Income Tax (2002 filed 2003)        | \$3,364,947        | 46.1%         | \$1,228        | \$5,048,691         | 44.5%         | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 2,217,454          | 30.4          | 809            | 3,392,584           | 29.9          | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 319,640            | 4.4           | 117            | 603,649             | 5.3           | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 268,911            | 3.7           | 98             | 488,487             | 4.3           | 96             |
| Motor Fuels Tax (Calendar 2002)                | 299,312            | 4.1           | 109            | 630,463             | 5.6           | 124            |
| Corporate Income Tax (Calendar 2002)           | 429,634            | 5.9           | 157            | 590,966             | 5.2           | 116            |
| State Property Tax (Payable 2003)              | 405,475            | 5.6           | 148            | 592,241             | 5.2           | 116            |
| <b>Total State Taxes</b>                       | <b>\$7,305,373</b> | <b>100.0%</b> | <b>\$2,665</b> | <b>\$11,347,082</b> | <b>100.0%</b> | <b>\$2,230</b> |

## 4. County Data

This section compares data from each county with statewide data and data from the economic development regions in which the county is located. The counties are listed in alphabetical order. There is a separate table for each county.

**Statewide per capita amounts exclude income and sales tax paid by nonresidents of Minnesota.**

A table containing the 2003 estimated population, which was used for each county in determining the county and region per capita amounts, is on page 5. 2003 population is used to calculate per capita amounts throughout this report, even if 2002 is the most recent year for which data for a particular aid or tax is available.

|  | AITKIN           |               |                | ARROWHEAD (3)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>I. Major State Aids/Credits</b>             |                  |               |                |                |                |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$16,887         | 47.1%         | \$1,068        | \$1,081        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 8,006            | 22.3          | 506            | 447            | 332            |
| Minnesota Family Investment Program            | 230              | 0.6           | 15             | 15             | 13             |
| General Assistance including GAMC              | 1,007            | 2.8           | 64             | 68             | 50             |
| Social Services                                | 3,440            | 9.6           | 218            | 261            | 187            |
| Miscellaneous                                  | 361              | 1.0           | 23             | 29             | 23             |
| Total  | 13,044           | 36.4          | 825            | 820            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,326            | 9.3           | 210            | 125            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 22             | 22             |
| Township Aid                                   | 331              | 0.9           | 21             | 3              | 6              |
| Total  | 3,657            | 10.2          | 231            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 541              | 1.5           | 34             | 190            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 23               | 0.1           | 1              | 34             | 4              |
| County HACA (Payable 2003)                     | 1,339            | 3.7           | 85             | 43             | 26             |
| Criminal Justice Aid (Payable 2003)            | 97               | 0.3           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 253              | 0.7           | 16             | 19             | 14             |
| <b>Total Aids</b>                              | <b>35,841</b>    | <b>100.0</b>  | <b>2,267</b>   | <b>2,343</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,249            | 55.5          | 79             | 71             | 58             |
| Agricultural Market Value Credit               | 187              | 8.3           | 12             | 2              | 5              |
| Miscellaneous Credits                          | 815              | 36.2          | 52             | 47             | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,251</b>     | <b>100.0</b>  | <b>142</b>     | <b>119</b>     | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 123              | 35.8          | 8              | 13             | 23             |
| Regular (Renters)                              | 219              | 64.1          | 14             | 22             | 27             |
| Targeting Refund                               | 0                | 0.1           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>342</b>       | <b>100.0</b>  | <b>22</b>      | <b>35</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$38,435</b>  | <b>100.0%</b> | <b>\$2,431</b> | <b>\$2,497</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$8,485          | 56.0%         | \$537          | \$397          | \$328          |
| City/Town Levy                                 | 2,807            | 18.5          | 178            | 180            | 235            |
| School District Net Tax Capacity Levy          | 1,751            | 11.5          | 111            | 95             | 166            |
| School District Referendum Market Value Levy   | 2                | 0.0           | 0              | 9              | 64             |
| Miscellaneous District Levy                    | 299              | 2.0           | 19             | 50             | 148            |
| State Property Tax Levy                        | 1,821            | 12.0          | 115            | 88             | 116            |
| <b>Total Levy</b>                              | <b>\$15,165</b>  | <b>100.0%</b> | <b>\$959</b>   | <b>\$820</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,251</b>     |               | <b>142</b>     | <b>119</b>     | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>12,914</b>    |               | <b>817</b>     | <b>701</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,217,205      |               | \$76,990       | \$48,124       | \$63,881       |
| Referendum Market Valuation                    | 587,266          |               | \$37,145       | \$38,532       | \$55,523       |
| Net Tax Capacity (NTC)                         | 12,223           |               | 773            | 544            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.086</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.003</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$7,273          | 31.0%         | \$460          | \$677          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 7,155            | 30.5          | 453            | 628            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,178            | 9.3           | 138            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,679            | 7.2           | 106            | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,881            | 12.3          | 182            | 136            | 124            |
| Corporate Income Tax (Calendar 2002)           | 486              | 2.1           | 31             | 68             | 116            |
| State Property Tax (Payable 2003)              | 1,821            | 7.8           | 115            | 88             | 116            |
| <b>Total State Taxes</b>                       | <b>\$23,472</b>  | <b>100.0%</b> | <b>\$1,485</b> | <b>\$1,813</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | ANOKA            |               |                | METRO (11)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$435,488        | 72.1%         | \$1,390        | \$1,172        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 69,353           | 11.5          | 221            | 329            | 332            |
| Minnesota Family Investment Program            | 2,785            | 0.5           | 9              | 14             | 13             |
| General Assistance including GAMC              | 11,202           | 1.9           | 36             | 58             | 50             |
| Social Services                                | 42,022           | 7.0           | 134            | 181            | 187            |
| Miscellaneous                                  | 3,747            | 0.6           | 12             | 26             | 23             |
| Total  | 129,109          | 21.4          | 412            | 608            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 6,664            | 1.1           | 21             | 24             | 68             |
| Municipal Aid                                  | 8,701            | 1.4           | 28             | 28             | 22             |
| Township Aid                                   | 54               | 0.0           | 0              | 0              | 6              |
| Total  | 15,419           | 2.6           | 49             | 52             | 96             |
| Local Government Aid (Calendar 2003)           | 6,724            | 1.1           | 21             | 67             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 0                | 0.0           | 0              | 1              | 4              |
| County HACA (Payable 2003)                     | 10,726           | 1.8           | 34             | 17             | 26             |
| Criminal Justice Aid (Payable 2003)            | 2,135            | 0.4           | 7              | 7              | 6              |
| Community Corrections Funding (2003)           | 4,520            | 0.7           | 14             | 14             | 14             |
| <b>Total Aids</b>                              | <b>604,121</b>   | <b>100.0</b>  | <b>1,929</b>   | <b>1,938</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 19,114           | 99.4          | 61             | 51             | 58             |
| Agricultural Market Value Credit               | 119              | 0.6           | 0              | 1              | 5              |
| Miscellaneous Credits                          | 4                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>19,237</b>    | <b>100.0</b>  | <b>61</b>      | <b>52</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 7,646            | 48.3          | 24             | 29             | 23             |
| Regular (Renters)                              | 7,014            | 44.3          | 22             | 34             | 27             |
| Targeting Refund                               | 1,174            | 7.4           | 4              | 2              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>15,834</b>    | <b>100.0</b>  | <b>51</b>      | <b>65</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$639,193</b> | <b>100.0%</b> | <b>\$2,041</b> | <b>\$2,055</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$67,804         | 23.6%         | \$216          | \$316          | \$328          |
| City/Town Levy                                 | 63,841           | 22.2          | 204            | 270            | 235            |
| School District Net Tax Capacity Levy          | 48,233           | 16.8          | 154            | 189            | 166            |
| School District Referendum Market Value Levy   | 28,135           | 9.8           | 90             | 99             | 64             |
| Miscellaneous District Levy                    | 49,799           | 17.3          | 159            | 246            | 148            |
| State Property Tax Levy                        | 29,227           | 10.2          | 93             | 148            | 116            |
| <b>Total Levy</b>                              | <b>\$287,039</b> | <b>100.0%</b> | <b>\$916</b>   | <b>\$1,268</b> | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>19,237</b>    |               | <b>61</b>      | <b>52</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>267,802</b>   |               | <b>855</b>     | <b>1,216</b>   | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$18,015,856     |               | \$57,522       | \$69,631       | \$63,881       |
| Referendum Market Valuation                    | 17,867,606       |               | \$57,049       | \$68,916       | \$55,523       |
| Net Tax Capacity (NTC)                         | 209,099          |               | 668            | 851            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.075</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.160</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$302,932        | 47.6%         | \$967          | \$1,228        | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 175,305          | 27.5          | 560            | 809            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 37,647           | 5.9           | 120            | 117            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 31,275           | 4.9           | 100            | 98             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 32,577           | 5.1           | 104            | 109            | 124            |
| Corporate Income Tax (Calendar 2002)           | 27,496           | 4.3           | 88             | 157            | 116            |
| State Property Tax (Payable 2003)              | 29,227           | 4.6           | 93             | 148            | 116            |
| <b>Total State Taxes</b>                       | <b>\$636,459</b> | <b>100.0%</b> | <b>\$2,032</b> | <b>\$2,665</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | BECKER           |               |                | W CENTRAL (4)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$33,567         | 51.7%         | \$1,077        | \$1,115        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 14,253           | 22.0          | 457            | 362            | 332            |
| Minnesota Family Investment Program            | 640              | 1.0           | 21             | 12             | 13             |
| General Assistance including GAMC              | 2,320            | 3.6           | 74             | 39             | 50             |
| Social Services                                | 6,059            | 9.3           | 194            | 223            | 187            |
| Miscellaneous                                  | 569              | 0.9           | 18             | 19             | 23             |
| Total  | 23,841           | 36.7          | 765            | 655            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,631            | 5.6           | 117            | 143            | 68             |
| Municipal Aid                                  | 280              | 0.4           | 9              | 12             | 22             |
| Township Aid                                   | 407              | 0.6           | 13             | 16             | 6              |
| Total  | 4,317            | 6.6           | 139            | 171            | 96             |
| Local Government Aid (Calendar 2003)           | 1,839            | 2.8           | 59             | 115            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 9                | 0.0           | 0              | 2              | 4              |
| County HACA (Payable 2003)                     | 586              | 0.9           | 19             | 40             | 26             |
| Criminal Justice Aid (Payable 2003)            | 133              | 0.2           | 4              | 5              | 6              |
| Community Corrections Funding (2003)           | 637              | 1.0           | 20             | 12             | 14             |
| <b>Total Aids</b>                              | <b>64,930</b>    | <b>100.0</b>  | <b>2,084</b>   | <b>2,116</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 2,073            | 85.6          | 67             | 67             | 58             |
| Agricultural Market Value Credit               | 348              | 14.4          | 11             | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 20             | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,420</b>     | <b>100.0</b>  | <b>78</b>      | <b>99</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 452              | 51.2          | 14             | 12             | 23             |
| Regular (Renters)                              | 424              | 48.1          | 14             | 18             | 27             |
| Targeting Refund                               | 6                | 0.7           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>882</b>       | <b>100.0</b>  | <b>28</b>      | <b>30</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$68,232</b>  | <b>100.0%</b> | <b>\$2,190</b> | <b>\$2,244</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$13,027         | 50.3%         | \$418          | \$350          | \$328          |
| City/Town Levy                                 | 4,730            | 18.3          | 152            | 161            | 235            |
| School District Net Tax Capacity Levy          | 4,144            | 16.0          | 133            | 124            | 166            |
| School District Referendum Market Value Levy   | 344              | 1.3           | 11             | 14             | 64             |
| Miscellaneous District Levy                    | 1,020            | 3.9           | 33             | 31             | 148            |
| State Property Tax Levy                        | 2,634            | 10.2          | 85             | 80             | 116            |
| <b>Total Levy</b>                              | <b>\$25,899</b>  | <b>100.0%</b> | <b>\$831</b>   | <b>\$760</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,420</b>     |               | <b>78</b>      | <b>99</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>23,479</b>    |               | <b>754</b>     | <b>661</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,828,226      |               | \$58,674       | \$59,978       | \$63,881       |
| Referendum Market Valuation                    | 1,157,837        |               | \$37,159       | \$36,491       | \$55,523       |
| Net Tax Capacity (NTC)                         | 18,733           |               | 601            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.222</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.030</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$18,969         | 38.3%         | \$609          | \$628          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 14,655           | 29.6          | 470            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 3,692            | 7.4           | 118            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,749            | 5.5           | 88             | 91             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 4,300            | 8.7           | 138            | 151            | 124            |
| Corporate Income Tax (Calendar 2002)           | 2,567            | 5.2           | 82             | 56             | 116            |
| State Property Tax (Payable 2003)              | 2,634            | 5.3           | 85             | 80             | 116            |
| <b>Total State Taxes</b>                       | <b>\$49,566</b>  | <b>100.0%</b> | <b>\$1,591</b> | <b>\$1,633</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | BELTRAMI         |               |                | HEADWATERS (2) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$62,823         | 57.3%         | \$1,510        | \$1,429        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 21,858           | 19.9          | 525            | 504            | 332            |
| Minnesota Family Investment Program            | 1,836            | 1.7           | 44             | 33             | 13             |
| General Assistance including GAMC              | 2,959            | 2.7           | 71             | 60             | 50             |
| Social Services                                | 9,547            | 8.7           | 229            | 218            | 187            |
| Miscellaneous                                  | 968              | 0.9           | 23             | 21             | 23             |
| Total  | 37,168           | 33.9          | 893            | 835            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 4,403            | 4.0           | 106            | 184            | 68             |
| Municipal Aid                                  | 409              | 0.4           | 10             | 5              | 22             |
| Township Aid                                   | 278              | 0.3           | 7              | 12             | 6              |
| Total  | 5,091            | 4.6           | 122            | 201            | 96             |
| Local Government Aid (Calendar 2003)           | 3,675            | 3.3           | 88             | 73             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 9                | 0.0           | 0              | 3              | 4              |
| County HACA (Payable 2003)                     | 0                | 0.0           | 0              | 27             | 26             |
| Criminal Justice Aid (Payable 2003)            | 0                | 0.0           | 0              | 3              | 6              |
| Community Corrections Funding (2003)           | 966              | 0.9           | 23             | 18             | 14             |
| <b>Total Aids</b>                              | <b>109,732</b>   | <b>100.0</b>  | <b>2,637</b>   | <b>2,590</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 2,056            | 90.4          | 49             | 57             | 58             |
| Agricultural Market Value Credit               | 219              | 9.6           | 5              | 9              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,274</b>     | <b>100.0</b>  | <b>55</b>      | <b>66</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 369              | 34.8          | 9              | 12             | 23             |
| Regular (Renters)                              | 689              | 65.0          | 17             | 15             | 27             |
| Targeting Refund                               | 1                | 0.1           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,059</b>     | <b>100.0</b>  | <b>25</b>      | <b>27</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$113,065</b> | <b>100.0%</b> | <b>\$2,717</b> | <b>\$2,682</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$13,331         | 53.3%         | \$320          | \$366          | \$328          |
| City/Town Levy                                 | 3,429            | 13.7          | 82             | 119            | 235            |
| School District Net Tax Capacity Levy          | 5,161            | 20.6          | 124            | 172            | 166            |
| School District Referendum Market Value Levy   | 5                | 0.0           | 0              | 1              | 64             |
| Miscellaneous District Levy                    | 601              | 2.4           | 14             | 17             | 148            |
| State Property Tax Levy                        | 2,469            | 9.9           | 59             | 93             | 116            |
| <b>Total Levy</b>                              | <b>\$24,995</b>  | <b>100.0%</b> | <b>\$601</b>   | <b>\$768</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,274</b>     |               | <b>55</b>      | <b>66</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>22,721</b>    |               | <b>546</b>     | <b>702</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,356,691      |               | \$32,607       | \$47,549       | \$63,881       |
| Referendum Market Valuation                    | 1,105,816        |               | \$26,578       | \$32,421       | \$55,523       |
| Net Tax Capacity (NTC)                         | 15,089           |               | 363            | 516            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.491</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.000</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$21,204         | 33.9%         | \$510          | \$499          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 24,430           | 39.1          | 587            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 4,109            | 6.6           | 99             | 109            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 3,114            | 5.0           | 75             | 81             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 4,879            | 7.8           | 117            | 137            | 124            |
| Corporate Income Tax (Calendar 2002)           | 2,292            | 3.7           | 55             | 60             | 116            |
| State Property Tax (Payable 2003)              | 2,469            | 4.0           | 59             | 93             | 116            |
| <b>Total State Taxes</b>                       | <b>\$62,497</b>  | <b>100.0%</b> | <b>\$1,502</b> | <b>\$1,485</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | BENTON           |               |                | CENTRAL MN (7W) | STATE          |
|--|------------------|---------------|----------------|-----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita      | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                 |                |
| Education Aid (2002-2003)                      | \$36,745         | 59.1%         | \$994          | \$1,237         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                 |                |
| Medical Assistance                             | 10,105           | 16.2          | 273            | 201             | 332            |
| Minnesota Family Investment Program            | 379              | 0.6           | 10             | 8               | 13             |
| General Assistance including GAMC              | 1,540            | 2.5           | 42             | 29              | 50             |
| Social Services                                | 6,290            | 10.1          | 170            | 127             | 187            |
| Miscellaneous                                  | 722              | 1.2           | 20             | 14              | 23             |
| Total  | 19,036           | 30.6          | 515            | 379             | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                 |                |
| County Aid                                     | 2,207            | 3.5           | 60             | 47              | 68             |
| Municipal Aid                                  | 324              | 0.5           | 9              | 15              | 22             |
| Township Aid                                   | 126              | 0.2           | 3              | 4               | 6              |
| Total  | 2,657            | 4.3           | 72             | 67              | 96             |
| Local Government Aid (Calendar 2003)           | 2,217            | 3.6           | 60             | 63              | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 17               | 0.0           | 0              | 0               | 4              |
| County HACA (Payable 2003)                     | 557              | 0.9           | 15             | 18              | 26             |
| Criminal Justice Aid (Payable 2003)            | 169              | 0.3           | 5              | 5               | 6              |
| Community Corrections Funding (2003)           | 797              | 1.3           | 22             | 13              | 14             |
| <b>Total Aids</b>                              | <b>62,196</b>    | <b>100.0</b>  | <b>1,682</b>   | <b>1,782</b>    | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                 |                |
| Homestead Market Value Credit                  | 2,214            | 87.2          | 60             | 62              | 58             |
| Agricultural Market Value Credit               | 322              | 12.7          | 9              | 6               | 5              |
| Miscellaneous Credits                          | 2                | 0.1           | 0              | 0               | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,539</b>     | <b>100.0</b>  | <b>69</b>      | <b>69</b>       | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                 |                |
| Regular (Homeowners)                           | 724              | 36.0          | 20             | 18              | 23             |
| Regular (Renters)                              | 1,265            | 62.9          | 34             | 21              | 27             |
| Targeting Refund                               | 23               | 1.2           | 1              | 1               | 1              |
| <b>Total Property Tax Refunds</b>              | <b>2,011</b>     | <b>100.0</b>  | <b>54</b>      | <b>39</b>       | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$66,746</b>  | <b>100.0%</b> | <b>\$1,805</b> | <b>\$1,890</b>  | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                 |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                 |                |
| County Levy                                    | \$12,687         | 42.8%         | \$343          | \$289           | \$328          |
| City/Town Levy                                 | 5,194            | 17.5          | 141            | 218             | 235            |
| School District Net Tax Capacity Levy          | 6,815            | 23.0          | 184            | 186             | 166            |
| School District Referendum Market Value Levy   | 66               | 0.2           | 2              | 28              | 64             |
| Miscellaneous District Levy                    | 2,077            | 7.0           | 56             | 45              | 148            |
| State Property Tax Levy                        | 2,795            | 9.4           | 76             | 84              | 116            |
| <b>Total Levy</b>                              | <b>\$29,634</b>  | <b>100.0%</b> | <b>\$802</b>   | <b>\$851</b>    | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,539</b>     |               | <b>69</b>      | <b>69</b>       | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>27,095</b>    |               | <b>733</b>     | <b>782</b>      | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                 |                |
| Market Valuation                               | \$1,648,501      |               | \$44,590       | \$55,074        | \$63,881       |
| Referendum Market Valuation                    | 1,427,828        |               | \$38,621       | \$48,822        | \$55,523       |
| Net Tax Capacity (NTC)                         | 18,583           |               | 503            | 629             | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.433</b>     |               |                |                 |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.005</b>     |               |                |                 |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                 |                |
| Individual Income Tax (2002 filed 2003)        | \$24,875         | 37.7%         | \$673          | \$848           | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 23,341           | 35.4          | 631            | 570             | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 3,980            | 6.0           | 108            | 118             | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 3,072            | 4.7           | 83             | 94              | 96             |
| Motor Fuels Tax (Calendar 2002)                | 5,225            | 7.9           | 141            | 137             | 124            |
| Corporate Income Tax (Calendar 2002)           | 2,621            | 4.0           | 71             | 71              | 116            |
| State Property Tax (Payable 2003)              | 2,795            | 4.2           | 76             | 84              | 116            |
| <b>Total State Taxes</b>                       | <b>\$65,908</b>  | <b>100.0%</b> | <b>\$1,783</b> | <b>\$1,922</b>  | <b>\$2,230</b> |



| I. Major State Aids/Credits                    | BIG STONE        |               |                | MN VALLEY (6W) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$8,516          | 47.5%         | \$1,508        | \$1,368        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 3,144            | 17.6          | 557            | 466            | 332            |
| Minnesota Family Investment Program            | 39               | 0.2           | 7              | 6              | 13             |
| General Assistance including GAMC              | 182              | 1.0           | 32             | 35             | 50             |
| Social Services                                | 1,555            | 8.7           | 275            | 235            | 187            |
| Miscellaneous                                  | 122              | 0.7           | 22             | 23             | 23             |
| Total  | 5,041            | 28.1          | 893            | 764            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 1,970            | 11.0          | 349            | 256            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 4              | 22             |
| Township Aid                                   | 125              | 0.7           | 22             | 37             | 6              |
| Total  | 2,094            | 11.7          | 371            | 297            | 96             |
| Local Government Aid (Calendar 2003)           | 1,343            | 7.5           | 238            | 183            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 178              | 1.0           | 32             | 17             | 4              |
| County HACA (Payable 2003)                     | 663              | 3.7           | 117            | 77             | 26             |
| Criminal Justice Aid (Payable 2003)            | 30               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 46               | 0.3           | 8              | 13             | 14             |
| <b>Total Aids</b>                              | <b>17,911</b>    | <b>100.0</b>  | <b>3,171</b>   | <b>2,724</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 298              | 68.7          | 53             | 57             | 58             |
| Agricultural Market Value Credit               | 136              | 31.3          | 24             | 23             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>434</b>       | <b>100.0</b>  | <b>77</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 95               | 67.5          | 17             | 11             | 23             |
| Regular (Renters)                              | 46               | 32.5          | 8              | 13             | 27             |
| Targeting Refund                               | 0                | 0.0           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>141</b>       | <b>100.0</b>  | <b>25</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$18,486</b>  | <b>100.0%</b> | <b>\$3,273</b> | <b>\$2,828</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$2,123          | 49.4%         | \$376          | \$391          | \$328          |
| City/Town Levy                                 | 1,065            | 24.8          | 188            | 212            | 235            |
| School District Net Tax Capacity Levy          | 612              | 14.2          | 108            | 109            | 166            |
| School District Referendum Market Value Levy   | 135              | 3.1           | 24             | 31             | 64             |
| Miscellaneous District Levy                    | 164              | 3.8           | 29             | 23             | 148            |
| State Property Tax Levy                        | 203              | 4.7           | 36             | 56             | 116            |
| <b>Total Levy</b>                              | <b>\$4,300</b>   | <b>100.0%</b> | <b>\$761</b>   | <b>\$822</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>434</b>       |               | <b>77</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>3,867</b>     |               | <b>685</b>     | <b>741</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$338,873        |               | \$59,999       | \$66,327       | \$63,881       |
| Referendum Market Valuation                    | 111,249          |               | \$19,697       | \$24,489       | \$55,523       |
| Net Tax Capacity (NTC)                         | 2,893            |               | 512            | 596            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.369</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.121</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$2,756          | 42.2%         | \$488          | \$572          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 1,346            | 20.6          | 238            | 293            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 727              | 11.1          | 129            | 128            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 548              | 8.4           | 97             | 97             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 765              | 11.7          | 135            | 143            | 124            |
| Corporate Income Tax (Calendar 2002)           | 191              | 2.9           | 34             | 50             | 116            |
| State Property Tax (Payable 2003)              | 203              | 3.1           | 36             | 56             | 116            |
| <b>Total State Taxes</b>                       | <b>\$6,536</b>   | <b>100.0%</b> | <b>\$1,157</b> | <b>\$1,339</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | BLUE EARTH       |               |                | NINE (9)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$67,619         | 58.7%         | \$1,177        | \$1,079        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 14,205           | 12.3          | 247            | 317            | 332            |
| Minnesota Family Investment Program            | 705              | 0.6           | 12             | 11             | 13             |
| General Assistance including GAMC              | 1,977            | 1.7           | 34             | 31             | 50             |
| Social Services                                | 11,338           | 9.8           | 197            | 178            | 187            |
| Miscellaneous                                  | 858              | 0.7           | 15             | 15             | 23             |
| Total  | 29,084           | 25.2          | 506            | 553            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 4,748            | 4.1           | 83             | 124            | 68             |
| Municipal Aid                                  | 1,076            | 0.9           | 19             | 15             | 22             |
| Township Aid                                   | 280              | 0.2           | 5              | 11             | 6              |
| Total  | 6,104            | 5.3           | 106            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 9,728            | 8.4           | 169            | 161            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 152              | 0.1           | 3              | 4              | 4              |
| County HACA (Payable 2003)                     | 1,285            | 1.1           | 22             | 35             | 26             |
| Criminal Justice Aid (Payable 2003)            | 376              | 0.3           | 7              | 5              | 6              |
| Community Corrections Funding (2003)           | 928              | 0.8           | 16             | 14             | 14             |
| <b>Total Aids</b>                              | <b>115,275</b>   | <b>100.0</b>  | <b>2,007</b>   | <b>2,002</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 3,368            | 90.1          | 59             | 67             | 58             |
| Agricultural Market Value Credit               | 372              | 9.9           | 6              | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 1              | 4              |
| <b>Total Property Tax Credits</b>              | <b>3,740</b>     | <b>100.0</b>  | <b>65</b>      | <b>79</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 646              | 28.2          | 11             | 12             | 23             |
| Regular (Renters)                              | 1,617            | 70.6          | 28             | 19             | 27             |
| Targeting Refund                               | 27               | 1.2           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>2,290</b>     | <b>100.0</b>  | <b>40</b>      | <b>32</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$121,305</b> | <b>100.0%</b> | <b>\$2,112</b> | <b>\$2,113</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$18,248         | 40.8%         | \$318          | \$328          | \$328          |
| City/Town Levy                                 | 10,525           | 23.5          | 183            | 190            | 235            |
| School District Net Tax Capacity Levy          | 5,407            | 12.1          | 94             | 104            | 166            |
| School District Referendum Market Value Levy   | 2,801            | 6.3           | 49             | 32             | 64             |
| Miscellaneous District Levy                    | 1,727            | 3.9           | 30             | 23             | 148            |
| State Property Tax Levy                        | 6,036            | 13.5          | 105            | 70             | 116            |
| <b>Total Levy</b>                              | <b>\$44,743</b>  | <b>100.0%</b> | <b>\$779</b>   | <b>\$746</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>3,740</b>     |               | <b>65</b>      | <b>79</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>41,003</b>    |               | <b>714</b>     | <b>667</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$3,241,752      |               | \$56,442       | \$62,517       | \$63,881       |
| Referendum Market Valuation                    | 2,443,504        |               | \$42,544       | \$37,146       | \$55,523       |
| Net Tax Capacity (NTC)                         | 36,237           |               | 631            | 622            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.987</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.115</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$43,595         | 33.4%         | \$759          | \$690          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 57,129           | 43.8          | 995            | 468            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 6,265            | 4.8           | 109            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 4,847            | 3.7           | 84             | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 7,091            | 5.4           | 123            | 132            | 124            |
| Corporate Income Tax (Calendar 2002)           | 5,445            | 4.2           | 95             | 68             | 116            |
| State Property Tax (Payable 2003)              | 6,036            | 4.6           | 105            | 70             | 116            |
| <b>Total State Taxes</b>                       | <b>\$130,408</b> | <b>100.0%</b> | <b>\$2,271</b> | <b>\$1,641</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | BROWN            |               |                | NINE (9)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$27,942         | 49.9%         | \$1,041        | \$1,079        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 10,026           | 17.9          | 374            | 317            | 332            |
| Minnesota Family Investment Program            | 196              | 0.3           | 7              | 11             | 13             |
| General Assistance including GAMC              | 787              | 1.4           | 29             | 31             | 50             |
| Social Services                                | 5,571            | 10.0          | 208            | 178            | 187            |
| Miscellaneous                                  | 398              | 0.7           | 15             | 15             | 23             |
| Total  | 16,978           | 30.3          | 633            | 553            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,922            | 5.2           | 109            | 124            | 68             |
| Municipal Aid                                  | 546              | 1.0           | 20             | 15             | 22             |
| Township Aid                                   | 549              | 1.0           | 20             | 11             | 6              |
| Total  | 4,017            | 7.2           | 150            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 5,670            | 10.1          | 211            | 161            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 65               | 0.1           | 2              | 4              | 4              |
| County HACA (Payable 2003)                     | 848              | 1.5           | 32             | 35             | 26             |
| Criminal Justice Aid (Payable 2003)            | 127              | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 300              | 0.5           | 11             | 14             | 14             |
| <b>Total Aids</b>                              | <b>55,946</b>    | <b>100.0</b>  | <b>2,085</b>   | <b>2,002</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,972            | 85.7          | 74             | 67             | 58             |
| Agricultural Market Value Credit               | 329              | 14.3          | 12             | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 1              | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,302</b>     | <b>100.0</b>  | <b>86</b>      | <b>79</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 434              | 47.7          | 16             | 12             | 23             |
| Regular (Renters)                              | 472              | 51.8          | 18             | 19             | 27             |
| Targeting Refund                               | 5                | 0.5           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>911</b>       | <b>100.0</b>  | <b>34</b>      | <b>32</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$59,158</b>  | <b>100.0%</b> | <b>\$2,205</b> | <b>\$2,113</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$7,501          | 39.9%         | \$280          | \$328          | \$328          |
| City/Town Levy                                 | 5,858            | 31.2          | 218            | 190            | 235            |
| School District Net Tax Capacity Levy          | 2,180            | 11.6          | 81             | 104            | 166            |
| School District Referendum Market Value Levy   | 907              | 4.8           | 34             | 32             | 64             |
| Miscellaneous District Levy                    | 781              | 4.2           | 29             | 23             | 148            |
| State Property Tax Levy                        | 1,551            | 8.3           | 58             | 70             | 116            |
| <b>Total Levy</b>                              | <b>\$18,779</b>  | <b>100.0%</b> | <b>\$700</b>   | <b>\$746</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,302</b>     |               | <b>86</b>      | <b>79</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>16,477</b>    |               | <b>614</b>     | <b>667</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,550,171      |               | \$57,773       | \$62,517       | \$63,881       |
| Referendum Market Valuation                    | 908,287          |               | \$33,851       | \$37,146       | \$55,523       |
| Net Tax Capacity (NTC)                         | 14,878           |               | 554            | 622            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.089</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.100</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$18,280         | 42.9%         | \$681          | \$690          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 11,780           | 27.7          | 439            | 468            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 3,439            | 8.1           | 128            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,589            | 6.1           | 97             | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,784            | 6.5           | 104            | 132            | 124            |
| Corporate Income Tax (Calendar 2002)           | 2,166            | 5.1           | 81             | 68             | 116            |
| State Property Tax (Payable 2003)              | 1,551            | 3.6           | 58             | 70             | 116            |
| <b>Total State Taxes</b>                       | <b>\$42,590</b>  | <b>100.0%</b> | <b>\$1,587</b> | <b>\$1,641</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | CARLTON          |               |                | ARROWHEAD (3)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$45,076         | 55.9%         | \$1,360        | \$1,081        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 13,641           | 16.9          | 411            | 447            | 332            |
| Minnesota Family Investment Program            | 421              | 0.5           | 13             | 15             | 13             |
| General Assistance including GAMC              | 1,590            | 2.0           | 48             | 68             | 50             |
| Social Services                                | 8,138            | 10.1          | 245            | 261            | 187            |
| Miscellaneous                                  | 826              | 1.0           | 25             | 29             | 23             |
| Total  | 24,616           | 30.5          | 742            | 820            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,249            | 4.0           | 98             | 125            | 68             |
| Municipal Aid                                  | 497              | 0.6           | 15             | 22             | 22             |
| Township Aid                                   | 163              | 0.2           | 5              | 3              | 6              |
| Total  | 3,909            | 4.8           | 118            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 4,008            | 5.0           | 121            | 190            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 660              | 0.8           | 20             | 34             | 4              |
| County HACA (Payable 2003)                     | 1,599            | 2.0           | 48             | 43             | 26             |
| Criminal Justice Aid (Payable 2003)            | 184              | 0.2           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 592              | 0.7           | 18             | 19             | 14             |
| <b>Total Aids</b>                              | <b>80,644</b>    | <b>100.0</b>  | <b>2,432</b>   | <b>2,343</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 2,351            | 93.7          | 71             | 71             | 58             |
| Agricultural Market Value Credit               | 158              | 6.3           | 5              | 2              | 5              |
| Miscellaneous Credits                          | 1                | 0.0           | 0              | 47             | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,510</b>     | <b>100.0</b>  | <b>76</b>      | <b>119</b>     | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 736              | 57.3          | 22             | 13             | 23             |
| Regular (Renters)                              | 545              | 42.4          | 16             | 22             | 27             |
| Targeting Refund                               | 3                | 0.3           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,284</b>     | <b>100.0</b>  | <b>39</b>      | <b>35</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$84,437</b>  | <b>100.0%</b> | <b>\$2,547</b> | <b>\$2,497</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$12,810         | 47.1%         | \$386          | \$397          | \$328          |
| City/Town Levy                                 | 5,532            | 20.3          | 167            | 180            | 235            |
| School District Net Tax Capacity Levy          | 5,010            | 18.4          | 151            | 95             | 166            |
| School District Referendum Market Value Levy   | 210              | 0.8           | 6              | 9              | 64             |
| Miscellaneous District Levy                    | 963              | 3.5           | 29             | 50             | 148            |
| State Property Tax Levy                        | 2,682            | 9.9           | 81             | 88             | 116            |
| <b>Total Levy</b>                              | <b>\$27,207</b>  | <b>100.0%</b> | <b>\$821</b>   | <b>\$820</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,510</b>     |               | <b>76</b>      | <b>119</b>     | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>24,698</b>    |               | <b>745</b>     | <b>701</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,363,380      |               | \$41,123       | \$48,124       | \$63,881       |
| Referendum Market Valuation                    | 1,214,987        |               | \$36,647       | \$38,532       | \$55,523       |
| Net Tax Capacity (NTC)                         | 15,723           |               | 474            | 544            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.544</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.017</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$21,161         | 40.6%         | \$638          | \$677          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 13,856           | 26.6          | 418            | 628            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 3,962            | 7.6           | 119            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 3,033            | 5.8           | 91             | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 5,657            | 10.8          | 171            | 136            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,827            | 3.5           | 55             | 68             | 116            |
| State Property Tax (Payable 2003)              | 2,682            | 5.1           | 81             | 88             | 116            |
| <b>Total State Taxes</b>                       | <b>\$52,178</b>  | <b>100.0%</b> | <b>\$1,574</b> | <b>\$1,813</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | CARVER           |               |                | METRO (11)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$87,357         | 72.4%         | \$1,114        | \$1,172        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 12,140           | 10.1          | 155            | 329            | 332            |
| Minnesota Family Investment Program            | 231              | 0.2           | 3              | 14             | 13             |
| General Assistance including GAMC              | 1,204            | 1.0           | 15             | 58             | 50             |
| Social Services                                | 7,793            | 6.5           | 99             | 181            | 187            |
| Miscellaneous                                  | 550              | 0.5           | 7              | 26             | 23             |
| Total  | 21,918           | 18.2          | 279            | 608            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 4,079            | 3.4           | 52             | 24             | 68             |
| Municipal Aid                                  | 1,305            | 1.1           | 17             | 28             | 22             |
| Township Aid                                   | 125              | 0.1           | 2              | 0              | 6              |
| Total  | 5,509            | 4.6           | 70             | 52             | 96             |
| Local Government Aid (Calendar 2003)           | 1,343            | 1.1           | 17             | 67             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 6                | 0.0           | 0              | 1              | 4              |
| County HACA (Payable 2003)                     | 3,619            | 3.0           | 46             | 17             | 26             |
| Criminal Justice Aid (Payable 2003)            | 360              | 0.3           | 5              | 7              | 6              |
| Community Corrections Funding (2003)           | 560              | 0.5           | 7              | 14             | 14             |
| <b>Total Aids</b>                              | <b>120,672</b>   | <b>100.0</b>  | <b>1,538</b>   | <b>1,938</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 3,809            | 89.0          | 49             | 51             | 58             |
| Agricultural Market Value Credit               | 328              | 7.7           | 4              | 1              | 5              |
| Miscellaneous Credits                          | 145              | 3.4           | 2              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>4,282</b>     | <b>100.0</b>  | <b>55</b>      | <b>52</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 2,121            | 58.6          | 27             | 29             | 23             |
| Regular (Renters)                              | 1,340            | 37.0          | 17             | 34             | 27             |
| Targeting Refund                               | 160              | 4.4           | 2              | 2              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>3,621</b>     | <b>100.0</b>  | <b>46</b>      | <b>65</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$128,575</b> | <b>100.0%</b> | <b>\$1,639</b> | <b>\$2,055</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$27,742         | 29.5%         | \$354          | \$316          | \$328          |
| City/Town Levy                                 | 18,775           | 19.9          | 239            | 270            | 235            |
| School District Net Tax Capacity Levy          | 16,807           | 17.9          | 214            | 189            | 166            |
| School District Referendum Market Value Levy   | 6,053            | 6.4           | 77             | 99             | 64             |
| Miscellaneous District Levy                    | 17,482           | 18.6          | 223            | 246            | 148            |
| State Property Tax Levy                        | 7,256            | 7.7           | 93             | 148            | 116            |
| <b>Total Levy</b>                              | <b>\$94,115</b>  | <b>100.0%</b> | <b>\$1,200</b> | <b>\$1,268</b> | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>4,282</b>     |               | <b>55</b>      | <b>52</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>89,833</b>    |               | <b>1,145</b>   | <b>1,216</b>   | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$5,695,883      |               | \$72,611       | \$69,631       | \$63,881       |
| Referendum Market Valuation                    | 5,369,664        |               | \$68,452       | \$68,916       | \$55,523       |
| Net Tax Capacity (NTC)                         | 63,143           |               | 805            | 851            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.252</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.135</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$113,645        | 58.9%         | \$1,449        | \$1,228        | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 40,202           | 20.8          | 512            | 809            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 8,869            | 4.6           | 113            | 117            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 7,612            | 3.9           | 97             | 98             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 7,889            | 4.1           | 101            | 109            | 124            |
| Corporate Income Tax (Calendar 2002)           | 7,445            | 3.9           | 95             | 157            | 116            |
| State Property Tax (Payable 2003)              | 7,256            | 3.8           | 93             | 148            | 116            |
| <b>Total State Taxes</b>                       | <b>\$192,918</b> | <b>100.0%</b> | <b>\$2,459</b> | <b>\$2,665</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | CASS             |               |                | FIVE (5)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$37,496         | 57.4%         | \$1,330        | \$1,304        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 11,057           | 16.9          | 392            | 390            | 332            |
| Minnesota Family Investment Program            | 668              | 1.0           | 24             | 13             | 13             |
| General Assistance including GAMC              | 1,895            | 2.9           | 67             | 47             | 50             |
| Social Services                                | 6,684            | 10.2          | 237            | 218            | 187            |
| Miscellaneous                                  | 593              | 0.9           | 21             | 22             | 23             |
| Total  | 20,896           | 32.0          | 741            | 690            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 4,459            | 6.8           | 158            | 110            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 7              | 22             |
| Township Aid                                   | 328              | 0.5           | 12             | 10             | 6              |
| Total  | 4,787            | 7.3           | 170            | 128            | 96             |
| Local Government Aid (Calendar 2003)           | 899              | 1.4           | 32             | 77             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 16               | 0.0           | 1              | 2              | 4              |
| County HACA (Payable 2003)                     | 881              | 1.3           | 31             | 33             | 26             |
| Criminal Justice Aid (Payable 2003)            | 210              | 0.3           | 7              | 5              | 6              |
| Community Corrections Funding (2003)           | 152              | 0.2           | 5              | 14             | 14             |
| <b>Total Aids</b>                              | <b>65,335</b>    | <b>100.0</b>  | <b>2,318</b>   | <b>2,254</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,864            | 91.1          | 66             | 67             | 58             |
| Agricultural Market Value Credit               | 182              | 8.9           | 6              | 11             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 7              | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,046</b>     | <b>100.0</b>  | <b>73</b>      | <b>84</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 317              | 54.8          | 11             | 16             | 23             |
| Regular (Renters)                              | 252              | 43.6          | 9              | 16             | 27             |
| Targeting Refund                               | 9                | 1.6           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>578</b>       | <b>100.0</b>  | <b>21</b>      | <b>33</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$67,960</b>  | <b>100.0%</b> | <b>\$2,411</b> | <b>\$2,371</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$12,729         | 40.1%         | \$452          | \$350          | \$328          |
| City/Town Levy                                 | 6,291            | 19.8          | 223            | 211            | 235            |
| School District Net Tax Capacity Levy          | 6,005            | 18.9          | 213            | 168            | 166            |
| School District Referendum Market Value Levy   | 302              | 1.0           | 11             | 8              | 64             |
| Miscellaneous District Levy                    | 334              | 1.1           | 12             | 25             | 148            |
| State Property Tax Levy                        | 6,055            | 19.1          | 215            | 138            | 116            |
| <b>Total Levy</b>                              | <b>\$31,715</b>  | <b>100.0%</b> | <b>\$1,125</b> | <b>\$899</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,046</b>     |               | <b>73</b>      | <b>84</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>29,669</b>    |               | <b>1,052</b>   | <b>815</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$2,758,978      |               | \$97,867       | \$69,272       | \$63,881       |
| Referendum Market Valuation                    | 1,466,933        |               | \$52,035       | \$43,199       | \$55,523       |
| Net Tax Capacity (NTC)                         | 28,863           |               | 1,024          | 731            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.875</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.021</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$21,170         | 38.3%         | \$751          | \$626          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 16,167           | 29.2          | 573            | 566            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 3,340            | 6.0           | 118            | 123            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,577            | 4.7           | 91             | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 5,021            | 9.1           | 178            | 155            | 124            |
| Corporate Income Tax (Calendar 2002)           | 978              | 1.8           | 35             | 50             | 116            |
| State Property Tax (Payable 2003)              | 6,055            | 10.9          | 215            | 138            | 116            |
| <b>Total State Taxes</b>                       | <b>\$55,308</b>  | <b>100.0%</b> | <b>\$1,962</b> | <b>\$1,751</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | CHIPPEWA         |               |                | MN VALLEY (6W) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$18,177         | 53.7%         | \$1,417        | \$1,368        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 5,780            | 17.1          | 451            | 466            | 332            |
| Minnesota Family Investment Program            | 90               | 0.3           | 7              | 6              | 13             |
| General Assistance including GAMC              | 369              | 1.1           | 29             | 35             | 50             |
| Social Services                                | 2,980            | 8.8           | 232            | 235            | 187            |
| Miscellaneous                                  | 297              | 0.9           | 23             | 23             | 23             |
| Total  | 9,516            | 28.1          | 742            | 764            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,178            | 6.4           | 170            | 256            | 68             |
| Municipal Aid                                  | 185              | 0.5           | 14             | 4              | 22             |
| Township Aid                                   | 396              | 1.2           | 31             | 37             | 6              |
| Total  | 2,760            | 8.2           | 215            | 297            | 96             |
| Local Government Aid (Calendar 2003)           | 1,995            | 5.9           | 156            | 183            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 261              | 0.8           | 20             | 17             | 4              |
| County HACA (Payable 2003)                     | 884              | 2.6           | 69             | 77             | 26             |
| Criminal Justice Aid (Payable 2003)            | 58               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 177              | 0.5           | 14             | 13             | 14             |
| <b>Total Aids</b>                              | <b>33,828</b>    | <b>100.0</b>  | <b>2,637</b>   | <b>2,724</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 834              | 79.6          | 65             | 57             | 58             |
| Agricultural Market Value Credit               | 213              | 20.4          | 17             | 23             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,047</b>     | <b>100.0</b>  | <b>82</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 198              | 45.4          | 15             | 11             | 23             |
| Regular (Renters)                              | 237              | 54.4          | 18             | 13             | 27             |
| Targeting Refund                               | 1                | 0.3           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>436</b>       | <b>100.0</b>  | <b>34</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$35,311</b>  | <b>100.0%</b> | <b>\$2,753</b> | <b>\$2,828</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$4,610          | 41.6%         | \$359          | \$391          | \$328          |
| City/Town Levy                                 | 3,135            | 28.3          | 244            | 212            | 235            |
| School District Net Tax Capacity Levy          | 1,663            | 15.0          | 130            | 109            | 166            |
| School District Referendum Market Value Levy   | 640              | 5.8           | 50             | 31             | 64             |
| Miscellaneous District Levy                    | 245              | 2.2           | 19             | 23             | 148            |
| State Property Tax Levy                        | 777              | 7.0           | 61             | 56             | 116            |
| <b>Total Levy</b>                              | <b>\$11,070</b>  | <b>100.0%</b> | <b>\$863</b>   | <b>\$822</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,047</b>     |               | <b>82</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>10,023</b>    |               | <b>781</b>     | <b>741</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$830,202        |               | \$64,723       | \$66,327       | \$63,881       |
| Referendum Market Valuation                    | 371,715          |               | \$28,979       | \$24,489       | \$55,523       |
| Net Tax Capacity (NTC)                         | 7,826            |               | 610            | 596            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.223</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.183</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$7,513          | 39.7%         | \$586          | \$572          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 5,166            | 27.3          | 403            | 293            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,634            | 8.6           | 127            | 128            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,237            | 6.5           | 96             | 97             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,859            | 9.8           | 145            | 143            | 124            |
| Corporate Income Tax (Calendar 2002)           | 760              | 4.0           | 59             | 50             | 116            |
| State Property Tax (Payable 2003)              | 777              | 4.1           | 61             | 56             | 116            |
| <b>Total State Taxes</b>                       | <b>\$18,946</b>  | <b>100.0%</b> | <b>\$1,477</b> | <b>\$1,339</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | CHISAGO          |               |                | E CENTRAL (7E) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$53,815         | 66.4%         | \$1,158        | \$1,227        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 9,411            | 11.6          | 203            | 294            | 332            |
| Minnesota Family Investment Program            | 300              | 0.4           | 6              | 10             | 13             |
| General Assistance including GAMC              | 1,690            | 2.1           | 36             | 42             | 50             |
| Social Services                                | 7,153            | 8.8           | 154            | 165            | 187            |
| Miscellaneous                                  | 375              | 0.5           | 8              | 15             | 23             |
| Total  | 18,929           | 23.3          | 407            | 526            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,295            | 4.1           | 71             | 107            | 68             |
| Municipal Aid                                  | 398              | 0.5           | 9              | 4              | 22             |
| Township Aid                                   | 167              | 0.2           | 4              | 6              | 6              |
| Total  | 3,860            | 4.8           | 83             | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 1,319            | 1.6           | 28             | 38             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 10               | 0.0           | 0              | 1              | 4              |
| County HACA (Payable 2003)                     | 2,113            | 2.6           | 45             | 46             | 26             |
| Criminal Justice Aid (Payable 2003)            | 255              | 0.3           | 5              | 6              | 6              |
| Community Corrections Funding (2003)           | 796              | 1.0           | 17             | 16             | 14             |
| <b>Total Aids</b>                              | <b>81,097</b>    | <b>100.0</b>  | <b>1,745</b>   | <b>1,977</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 3,383            | 90.3          | 73             | 70             | 58             |
| Agricultural Market Value Credit               | 354              | 9.4           | 8              | 10             | 5              |
| Miscellaneous Credits                          | 8                | 0.2           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>3,745</b>     | <b>100.0</b>  | <b>81</b>      | <b>81</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 1,674            | 68.7          | 36             | 27             | 23             |
| Regular (Renters)                              | 673              | 27.6          | 14             | 16             | 27             |
| Targeting Refund                               | 89               | 3.7           | 2              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>2,436</b>     | <b>100.0</b>  | <b>52</b>      | <b>44</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$87,278</b>  | <b>100.0%</b> | <b>\$1,878</b> | <b>\$2,102</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$17,854         | 41.1%         | \$384          | \$359          | \$328          |
| City/Town Levy                                 | 9,752            | 22.5          | 210            | 172            | 235            |
| School District Net Tax Capacity Levy          | 9,891            | 22.8          | 213            | 160            | 166            |
| School District Referendum Market Value Levy   | 1,828            | 4.2           | 39             | 21             | 64             |
| Miscellaneous District Levy                    | 1,669            | 3.8           | 36             | 23             | 148            |
| State Property Tax Levy                        | 2,445            | 5.6           | 53             | 51             | 116            |
| <b>Total Levy</b>                              | <b>\$43,438</b>  | <b>100.0%</b> | <b>\$935</b>   | <b>\$786</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>3,745</b>     |               | <b>81</b>      | <b>81</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>39,693</b>    |               | <b>854</b>     | <b>705</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$2,710,806      |               | \$58,332       | \$50,929       | \$63,881       |
| Referendum Market Valuation                    | 2,462,835        |               | \$52,996       | \$41,812       | \$55,523       |
| Net Tax Capacity (NTC)                         | 28,574           |               | 615            | 527            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.361</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.078</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$44,686         | 53.4%         | \$962          | \$723          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 14,428           | 17.2          | 310            | 370            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 6,244            | 7.5           | 134            | 124            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 4,978            | 6.0           | 107            | 96             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 8,793            | 10.5          | 189            | 173            | 124            |
| Corporate Income Tax (Calendar 2002)           | 2,083            | 2.5           | 45             | 45             | 116            |
| State Property Tax (Payable 2003)              | 2,445            | 2.9           | 53             | 51             | 116            |
| <b>Total State Taxes</b>                       | <b>\$83,657</b>  | <b>100.0%</b> | <b>\$1,800</b> | <b>\$1,582</b> | <b>\$2,230</b> |



| I. Major State Aids/Credits                    | CLAY             |               |                | W CENTRAL (4)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$64,251         | 54.9%         | \$1,237        | \$1,115        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 17,371           | 14.8          | 334            | 362            | 332            |
| Minnesota Family Investment Program            | 1,017            | 0.9           | 20             | 12             | 13             |
| General Assistance including GAMC              | 2,489            | 2.1           | 48             | 39             | 50             |
| Social Services                                | 14,039           | 12.0          | 270            | 223            | 187            |
| Miscellaneous                                  | 1,157            | 1.0           | 22             | 19             | 23             |
| Total  | 36,074           | 30.8          | 695            | 655            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,994            | 3.4           | 77             | 143            | 68             |
| Municipal Aid                                  | 1,152            | 1.0           | 22             | 12             | 22             |
| Township Aid                                   | 570              | 0.5           | 11             | 16             | 6              |
| Total  | 5,716            | 4.9           | 110            | 171            | 96             |
| Local Government Aid (Calendar 2003)           | 8,862            | 7.6           | 171            | 115            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 29               | 0.0           | 1              | 2              | 4              |
| County HACA (Payable 2003)                     | 851              | 0.7           | 16             | 40             | 26             |
| Criminal Justice Aid (Payable 2003)            | 300              | 0.3           | 6              | 5              | 6              |
| Community Corrections Funding (2003)           | 907              | 0.8           | 17             | 12             | 14             |
| <b>Total Aids</b>                              | <b>116,990</b>   | <b>100.0</b>  | <b>2,253</b>   | <b>2,116</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 3,371            | 43.0          | 65             | 67             | 58             |
| Agricultural Market Value Credit               | 274              | 3.5           | 5              | 12             | 5              |
| Miscellaneous Credits                          | 4,193            | 53.5          | 81             | 20             | 4              |
| <b>Total Property Tax Credits</b>              | <b>7,838</b>     | <b>100.0</b>  | <b>151</b>     | <b>99</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 558              | 32.3          | 11             | 12             | 23             |
| Regular (Renters)                              | 1,137            | 65.7          | 22             | 18             | 27             |
| Targeting Refund                               | 34               | 2.0           | 1              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,729</b>     | <b>100.0</b>  | <b>33</b>      | <b>30</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$126,558</b> | <b>100.0%</b> | <b>\$2,437</b> | <b>\$2,244</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$16,887         | 48.0%         | \$325          | \$350          | \$328          |
| City/Town Levy                                 | 6,976            | 19.8          | 134            | 161            | 235            |
| School District Net Tax Capacity Levy          | 7,122            | 20.2          | 137            | 124            | 166            |
| School District Referendum Market Value Levy   | 248              | 0.7           | 5              | 14             | 64             |
| Miscellaneous District Levy                    | 1,625            | 4.6           | 31             | 31             | 148            |
| State Property Tax Levy                        | 2,315            | 6.6           | 45             | 80             | 116            |
| <b>Total Levy</b>                              | <b>\$35,173</b>  | <b>100.0%</b> | <b>\$677</b>   | <b>\$760</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>7,838</b>     |               | <b>151</b>     | <b>99</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>27,335</b>    |               | <b>526</b>     | <b>661</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$2,046,887      |               | \$39,413       | \$59,978       | \$63,881       |
| Referendum Market Valuation                    | 1,575,448        |               | \$30,336       | \$36,491       | \$55,523       |
| Net Tax Capacity (NTC)                         | 21,539           |               | 415            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.503</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.016</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$30,124         | 43.6%         | \$580          | \$628          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 17,593           | 25.5          | 339            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 5,501            | 8.0           | 106            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 4,212            | 6.1           | 81             | 91             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 7,345            | 10.6          | 141            | 151            | 124            |
| Corporate Income Tax (Calendar 2002)           | 2,021            | 2.9           | 39             | 56             | 116            |
| State Property Tax (Payable 2003)              | 2,315            | 3.3           | 45             | 80             | 116            |
| <b>Total State Taxes</b>                       | <b>\$69,111</b>  | <b>100.0%</b> | <b>\$1,331</b> | <b>\$1,633</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | CLEARWATER       |               |                | HEADWATERS (2) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$12,232         | 49.5%         | \$1,458        | \$1,429        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 5,438            | 22.0          | 648            | 504            | 332            |
| Minnesota Family Investment Program            | 235              | 0.9           | 28             | 33             | 13             |
| General Assistance including GAMC              | 433              | 1.8           | 52             | 60             | 50             |
| Social Services                                | 1,754            | 7.1           | 209            | 218            | 187            |
| Miscellaneous                                  | 137              | 0.6           | 16             | 21             | 23             |
| Total  | 7,997            | 32.3          | 953            | 835            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,446            | 9.9           | 292            | 184            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 5              | 22             |
| Township Aid                                   | 151              | 0.6           | 18             | 12             | 6              |
| Total  | 2,597            | 10.5          | 309            | 201            | 96             |
| Local Government Aid (Calendar 2003)           | 643              | 2.6           | 77             | 73             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 108              | 0.4           | 13             | 3              | 4              |
| County HACA (Payable 2003)                     | 933              | 3.8           | 111            | 27             | 26             |
| Criminal Justice Aid (Payable 2003)            | 45               | 0.2           | 5              | 3              | 6              |
| Community Corrections Funding (2003)           | 174              | 0.7           | 21             | 18             | 14             |
| <b>Total Aids</b>                              | <b>24,729</b>    | <b>100.0</b>  | <b>2,947</b>   | <b>2,590</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 474              | 71.9          | 56             | 57             | 58             |
| Agricultural Market Value Credit               | 185              | 28.1          | 22             | 9              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>659</b>       | <b>100.0</b>  | <b>79</b>      | <b>66</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 155              | 60.1          | 18             | 12             | 23             |
| Regular (Renters)                              | 101              | 39.2          | 12             | 15             | 27             |
| Targeting Refund                               | 2                | 0.7           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>257</b>       | <b>100.0</b>  | <b>31</b>      | <b>27</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$25,645</b>  | <b>100.0%</b> | <b>\$3,057</b> | <b>\$2,682</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$3,955          | 48.2%         | \$471          | \$366          | \$328          |
| City/Town Levy                                 | 1,153            | 14.1          | 137            | 119            | 235            |
| School District Net Tax Capacity Levy          | 1,660            | 20.2          | 198            | 172            | 166            |
| School District Referendum Market Value Levy   | 23               | 0.3           | 3              | 1              | 64             |
| Miscellaneous District Levy                    | 247              | 3.0           | 29             | 17             | 148            |
| State Property Tax Levy                        | 1,160            | 14.2          | 138            | 93             | 116            |
| <b>Total Levy</b>                              | <b>\$8,198</b>   | <b>100.0%</b> | <b>\$977</b>   | <b>\$768</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>659</b>       |               | <b>79</b>      | <b>66</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>7,539</b>     |               | <b>899</b>     | <b>702</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$383,668        |               | \$45,729       | \$47,549       | \$63,881       |
| Referendum Market Valuation                    | 256,106          |               | \$30,525       | \$32,421       | \$55,523       |
| Net Tax Capacity (NTC)                         | 4,475            |               | 533            | 516            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.568</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.009</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$3,557          | 35.1%         | \$424          | \$499          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 1,830            | 18.0          | 218            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,016            | 10.0          | 121            | 109            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 742              | 7.3           | 88             | 81             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,431            | 14.1          | 171            | 137            | 124            |
| Corporate Income Tax (Calendar 2002)           | 410              | 4.0           | 49             | 60             | 116            |
| State Property Tax (Payable 2003)              | 1,160            | 11.4          | 138            | 93             | 116            |
| <b>Total State Taxes</b>                       | <b>\$10,145</b>  | <b>100.0%</b> | <b>\$1,209</b> | <b>\$1,485</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | COOK             |               |                | ARROWHEAD (3)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$5,046          | 45.3%         | \$956          | \$1,081        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 1,796            | 16.1          | 340            | 447            | 332            |
| Minnesota Family Investment Program            | 14               | 0.1           | 3              | 15             | 13             |
| General Assistance including GAMC              | 256              | 2.3           | 49             | 68             | 50             |
| Social Services                                | 630              | 5.7           | 119            | 261            | 187            |
| Miscellaneous                                  | 53               | 0.5           | 10             | 29             | 23             |
| Total  | 2,749            | 24.7          | 521            | 820            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,132            | 19.1          | 404            | 125            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 22             | 22             |
| Township Aid                                   | 2                | 0.0           | 0              | 3              | 6              |
| Total  | 2,134            | 19.2          | 404            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 234              | 2.1           | 44             | 190            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 6                | 0.1           | 1              | 34             | 4              |
| County HACA (Payable 2003)                     | 873              | 7.8           | 165            | 43             | 26             |
| Criminal Justice Aid (Payable 2003)            | 31               | 0.3           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 69               | 0.6           | 13             | 19             | 14             |
| <b>Total Aids</b>                              | <b>11,141</b>    | <b>100.0</b>  | <b>2,110</b>   | <b>2,343</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 384              | 45.7          | 73             | 71             | 58             |
| Agricultural Market Value Credit               | 5                | 0.6           | 1              | 2              | 5              |
| Miscellaneous Credits                          | 451              | 53.7          | 85             | 47             | 4              |
| <b>Total Property Tax Credits</b>              | <b>840</b>       | <b>100.0</b>  | <b>159</b>     | <b>119</b>     | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 46               | 40.9          | 9              | 13             | 23             |
| Regular (Renters)                              | 65               | 58.2          | 12             | 22             | 27             |
| Targeting Refund                               | 1                | 0.9           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>112</b>       | <b>100.0</b>  | <b>21</b>      | <b>35</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$12,093</b>  | <b>100.0%</b> | <b>\$2,290</b> | <b>\$2,497</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$4,119          | 52.9%         | \$780          | \$397          | \$328          |
| City/Town Levy                                 | 758              | 9.7           | 144            | 180            | 235            |
| School District Net Tax Capacity Levy          | 228              | 2.9           | 43             | 95             | 166            |
| School District Referendum Market Value Levy   | 252              | 3.2           | 48             | 9              | 64             |
| Miscellaneous District Levy                    | 622              | 8.0           | 118            | 50             | 148            |
| State Property Tax Levy                        | 1,811            | 23.3          | 343            | 88             | 116            |
| <b>Total Levy</b>                              | <b>\$7,790</b>   | <b>100.0%</b> | <b>\$1,475</b> | <b>\$820</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>840</b>       |               | <b>159</b>     | <b>119</b>     | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>6,950</b>     |               | <b>1,316</b>   | <b>701</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$728,218        |               | \$137,920      | \$48,124       | \$63,881       |
| Referendum Market Valuation                    | 325,747          |               | \$61,694       | \$38,532       | \$55,523       |
| Net Tax Capacity (NTC)                         | 7,536            |               | 1,427          | 544            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.752</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.077</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$3,446          | 25.2%         | \$653          | \$677          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 5,308            | 38.8          | 1,005          | 628            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 696              | 5.1           | 132            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 554              | 4.1           | 105            | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,545            | 11.3          | 293            | 136            | 124            |
| Corporate Income Tax (Calendar 2002)           | 309              | 2.3           | 59             | 68             | 116            |
| State Property Tax (Payable 2003)              | 1,811            | 13.3          | 343            | 88             | 116            |
| <b>Total State Taxes</b>                       | <b>\$13,670</b>  | <b>100.0%</b> | <b>\$2,589</b> | <b>\$1,813</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | COTTONWOOD       |               |                | SOUTHWEST (8)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$16,619         | 51.1%         | \$1,385        | \$1,250        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 5,452            | 16.8          | 454            | 383            | 332            |
| Minnesota Family Investment Program            | 104              | 0.3           | 9              | 9              | 13             |
| General Assistance including GAMC              | 658              | 2.0           | 55             | 34             | 50             |
| Social Services                                | 3,266            | 10.0          | 272            | 201            | 187            |
| Miscellaneous                                  | 241              | 0.7           | 20             | 19             | 23             |
| Total  | 9,722            | 29.9          | 810            | 646            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,715            | 8.4           | 226            | 225            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 9              | 22             |
| Township Aid                                   | 366              | 1.1           | 31             | 36             | 6              |
| Total  | 3,082            | 9.5           | 257            | 270            | 96             |
| Local Government Aid (Calendar 2003)           | 2,082            | 6.4           | 174            | 170            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 115              | 0.4           | 10             | 8              | 4              |
| County HACA (Payable 2003)                     | 673              | 2.1           | 56             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 64               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 149              | 0.5           | 12             | 14             | 14             |
| <b>Total Aids</b>                              | <b>32,505</b>    | <b>100.0</b>  | <b>2,709</b>   | <b>2,409</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 714              | 75.0          | 59             | 61             | 58             |
| Agricultural Market Value Credit               | 238              | 25.0          | 20             | 19             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>952</b>       | <b>100.0</b>  | <b>79</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 138              | 50.5          | 12             | 10             | 23             |
| Regular (Renters)                              | 132              | 48.3          | 11             | 15             | 27             |
| Targeting Refund                               | 3                | 1.2           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>274</b>       | <b>100.0</b>  | <b>23</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$33,731</b>  | <b>100.0%</b> | <b>\$2,811</b> | <b>\$2,514</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$5,000          | 47.4%         | \$417          | \$377          | \$328          |
| City/Town Levy                                 | 2,334            | 22.1          | 194            | 192            | 235            |
| School District Net Tax Capacity Levy          | 1,413            | 13.4          | 118            | 140            | 166            |
| School District Referendum Market Value Levy   | 616              | 5.8           | 51             | 27             | 64             |
| Miscellaneous District Levy                    | 415              | 3.9           | 35             | 31             | 148            |
| State Property Tax Levy                        | 778              | 7.4           | 65             | 64             | 116            |
| <b>Total Levy</b>                              | <b>\$10,555</b>  | <b>100.0%</b> | <b>\$880</b>   | <b>\$830</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>952</b>       |               | <b>79</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>9,603</b>     |               | <b>800</b>     | <b>750</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$935,621        |               | \$77,975       | \$70,442       | \$63,881       |
| Referendum Market Valuation                    | 309,632          |               | \$25,805       | \$28,046       | \$55,523       |
| Net Tax Capacity (NTC)                         | 8,544            |               | 712            | 657            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.065</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.199</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$6,673          | 42.7%         | \$556          | \$601          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 3,237            | 20.7          | 270            | 376            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,520            | 9.7           | 127            | 126            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,136            | 7.3           | 95             | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,646            | 10.5          | 137            | 159            | 124            |
| Corporate Income Tax (Calendar 2002)           | 642              | 4.1           | 53             | 58             | 116            |
| State Property Tax (Payable 2003)              | 778              | 5.0           | 65             | 64             | 116            |
| <b>Total State Taxes</b>                       | <b>\$15,631</b>  | <b>100.0%</b> | <b>\$1,303</b> | <b>\$1,480</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | CROW WING        |               |                | FIVE (5)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$69,909         | 59.5%         | \$1,197        | \$1,304        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 18,775           | 16.0          | 322            | 390            | 332            |
| Minnesota Family Investment Program            | 614              | 0.5           | 11             | 13             | 13             |
| General Assistance including GAMC              | 2,559            | 2.2           | 44             | 47             | 50             |
| Social Services                                | 12,479           | 10.6          | 214            | 218            | 187            |
| Miscellaneous                                  | 1,289            | 1.1           | 22             | 22             | 23             |
| Total  | 35,715           | 30.4          | 612            | 690            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,988            | 3.4           | 68             | 110            | 68             |
| Municipal Aid                                  | 726              | 0.6           | 12             | 7              | 22             |
| Township Aid                                   | 286              | 0.2           | 5              | 10             | 6              |
| Total  | 5,000            | 4.3           | 86             | 128            | 96             |
| Local Government Aid (Calendar 2003)           | 4,421            | 3.8           | 76             | 77             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 35               | 0.0           | 1              | 2              | 4              |
| County HACA (Payable 2003)                     | 1,501            | 1.3           | 26             | 33             | 26             |
| Criminal Justice Aid (Payable 2003)            | 233              | 0.2           | 4              | 5              | 6              |
| Community Corrections Funding (2003)           | 760              | 0.6           | 13             | 14             | 14             |
| <b>Total Aids</b>                              | <b>117,573</b>   | <b>100.0</b>  | <b>2,014</b>   | <b>2,254</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 3,857            | 75.1          | 66             | 67             | 58             |
| Agricultural Market Value Credit               | 196              | 3.8           | 3              | 11             | 5              |
| Miscellaneous Credits                          | 1,081            | 21.1          | 19             | 7              | 4              |
| <b>Total Property Tax Credits</b>              | <b>5,134</b>     | <b>100.0</b>  | <b>88</b>      | <b>84</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 655              | 35.0          | 11             | 16             | 23             |
| Regular (Renters)                              | 1,190            | 63.6          | 20             | 16             | 27             |
| Targeting Refund                               | 26               | 1.4           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,871</b>     | <b>100.0</b>  | <b>32</b>      | <b>33</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$124,578</b> | <b>100.0%</b> | <b>\$2,134</b> | <b>\$2,371</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$19,413         | 31.1%         | \$332          | \$350          | \$328          |
| City/Town Levy                                 | 16,376           | 26.2          | 280            | 211            | 235            |
| School District Net Tax Capacity Levy          | 12,086           | 19.4          | 207            | 168            | 166            |
| School District Referendum Market Value Levy   | 562              | 0.9           | 10             | 8              | 64             |
| Miscellaneous District Levy                    | 1,982            | 3.2           | 34             | 25             | 148            |
| State Property Tax Levy                        | 11,991           | 19.2          | 205            | 138            | 116            |
| <b>Total Levy</b>                              | <b>\$62,411</b>  | <b>100.0%</b> | <b>\$1,069</b> | <b>\$899</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>5,134</b>     |               | <b>88</b>      | <b>84</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>57,277</b>    |               | <b>981</b>     | <b>815</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$5,005,522      |               | \$85,724       | \$69,272       | \$63,881       |
| Referendum Market Valuation                    | 3,234,370        |               | \$55,392       | \$43,199       | \$55,523       |
| Net Tax Capacity (NTC)                         | 55,127           |               | 944            | 731            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.900</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.017</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$42,644         | 32.5%         | \$730          | \$626          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 50,849           | 38.8          | 871            | 566            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 7,260            | 5.5           | 124            | 123            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 5,723            | 4.4           | 98             | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 8,704            | 6.6           | 149            | 155            | 124            |
| Corporate Income Tax (Calendar 2002)           | 4,001            | 3.1           | 69             | 50             | 116            |
| State Property Tax (Payable 2003)              | 11,991           | 9.1           | 205            | 138            | 116            |
| <b>Total State Taxes</b>                       | <b>\$131,171</b> | <b>100.0%</b> | <b>\$2,246</b> | <b>\$1,751</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | DAKOTA           |               |                | METRO (11)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$491,204        | 75.0%         | \$1,308        | \$1,172        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 62,356           | 9.5           | 166            | 329            | 332            |
| Minnesota Family Investment Program            | 1,911            | 0.3           | 5              | 14             | 13             |
| General Assistance including GAMC              | 7,044            | 1.1           | 19             | 58             | 50             |
| Social Services                                | 46,964           | 7.2           | 125            | 181            | 187            |
| Miscellaneous                                  | 4,256            | 0.6           | 11             | 26             | 23             |
| Total  | 122,531          | 18.7          | 326            | 608            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 9,473            | 1.4           | 25             | 24             | 68             |
| Municipal Aid                                  | 10,332           | 1.6           | 28             | 28             | 22             |
| Township Aid                                   | 235              | 0.0           | 1              | 0              | 6              |
| Total  | 20,040           | 3.1           | 53             | 52             | 96             |
| Local Government Aid (Calendar 2003)           | 4,768            | 0.7           | 13             | 67             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 5                | 0.0           | 0              | 1              | 4              |
| County HACA (Payable 2003)                     | 9,881            | 1.5           | 26             | 17             | 26             |
| Criminal Justice Aid (Payable 2003)            | 2,095            | 0.3           | 6              | 7              | 6              |
| Community Corrections Funding (2003)           | 4,394            | 0.7           | 12             | 14             | 14             |
| <b>Total Aids</b>                              | <b>654,917</b>   | <b>100.0</b>  | <b>1,743</b>   | <b>1,938</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 16,631           | 98.0          | 44             | 51             | 58             |
| Agricultural Market Value Credit               | 249              | 1.5           | 1              | 1              | 5              |
| Miscellaneous Credits                          | 93               | 0.5           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>16,972</b>    | <b>100.0</b>  | <b>45</b>      | <b>52</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 7,507            | 43.7          | 20             | 29             | 23             |
| Regular (Renters)                              | 9,462            | 55.1          | 25             | 34             | 27             |
| Targeting Refund                               | 212              | 1.2           | 1              | 2              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>17,181</b>    | <b>100.0</b>  | <b>46</b>      | <b>65</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$689,070</b> | <b>100.0%</b> | <b>\$1,834</b> | <b>\$2,055</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$88,278         | 21.9%         | \$235          | \$316          | \$328          |
| City/Town Levy                                 | 100,784          | 25.0          | 268            | 270            | 235            |
| School District Net Tax Capacity Levy          | 66,607           | 16.5          | 177            | 189            | 166            |
| School District Referendum Market Value Levy   | 36,361           | 9.0           | 97             | 99             | 64             |
| Miscellaneous District Levy                    | 66,570           | 16.5          | 177            | 246            | 148            |
| State Property Tax Levy                        | 44,556           | 11.1          | 119            | 148            | 116            |
| <b>Total Levy</b>                              | <b>\$403,157</b> | <b>100.0%</b> | <b>\$1,073</b> | <b>\$1,268</b> | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>16,972</b>    |               | <b>45</b>      | <b>52</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>386,184</b>   |               | <b>1,028</b>   | <b>1,216</b>   | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$26,204,761     |               | \$69,760       | \$69,631       | \$63,881       |
| Referendum Market Valuation                    | 25,789,260       |               | \$68,654       | \$68,916       | \$55,523       |
| Net Tax Capacity (NTC)                         | 308,474          |               | 821            | 851            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.999</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.158</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$459,297        | 49.3%         | \$1,223        | \$1,228        | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 265,892          | 28.5          | 708            | 809            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 44,951           | 4.8           | 120            | 117            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 38,256           | 4.1           | 102            | 98             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 41,477           | 4.5           | 110            | 109            | 124            |
| Corporate Income Tax (Calendar 2002)           | 36,899           | 4.0           | 98             | 157            | 116            |
| State Property Tax (Payable 2003)              | 44,556           | 4.8           | 119            | 148            | 116            |
| <b>Total State Taxes</b>                       | <b>\$931,330</b> | <b>100.0%</b> | <b>\$2,479</b> | <b>\$2,665</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | DODGE            |               |                | SE MN (10)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$25,763         | 62.1%         | \$1,355        | \$1,092        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 4,850            | 11.7          | 255            | 277            | 332            |
| Minnesota Family Investment Program            | 104              | 0.3           | 5              | 9              | 13             |
| General Assistance including GAMC              | 592              | 1.4           | 31             | 36             | 50             |
| Social Services                                | 3,065            | 7.4           | 161            | 179            | 187            |
| Miscellaneous                                  | 300              | 0.7           | 16             | 17             | 23             |
| Total  | 8,911            | 21.5          | 469            | 519            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,485            | 6.0           | 131            | 91             | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 17             | 22             |
| Township Aid                                   | 218              | 0.5           | 11             | 9              | 6              |
| Total  | 2,704            | 6.5           | 142            | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 1,945            | 4.7           | 102            | 123            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 818              | 2.0           | 43             | 5              | 4              |
| County HACA (Payable 2003)                     | 1,026            | 2.5           | 54             | 31             | 26             |
| Criminal Justice Aid (Payable 2003)            | 82               | 0.2           | 4              | 6              | 6              |
| Community Corrections Funding (2003)           | 262              | 0.6           | 14             | 12             | 14             |
| <b>Total Aids</b>                              | <b>41,512</b>    | <b>100.0</b>  | <b>2,183</b>   | <b>1,904</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,377            | 85.5          | 72             | 69             | 58             |
| Agricultural Market Value Credit               | 234              | 14.5          | 12             | 8              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,611</b>     | <b>100.0</b>  | <b>85</b>      | <b>77</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 218              | 49.2          | 11             | 15             | 23             |
| Regular (Renters)                              | 224              | 50.5          | 12             | 20             | 27             |
| Targeting Refund                               | 1                | 0.3           | 0              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>443</b>       | <b>100.0</b>  | <b>23</b>      | <b>36</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$43,566</b>  | <b>100.0%</b> | <b>\$2,291</b> | <b>\$2,018</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$5,825          | 42.6%         | \$306          | \$313          | \$328          |
| City/Town Levy                                 | 4,097            | 30.0          | 215            | 210            | 235            |
| School District Net Tax Capacity Levy          | 2,620            | 19.2          | 138            | 152            | 166            |
| School District Referendum Market Value Levy   | 14               | 0.1           | 1              | 38             | 64             |
| Miscellaneous District Levy                    | 502              | 3.7           | 26             | 28             | 148            |
| State Property Tax Levy                        | 611              | 4.5           | 32             | 74             | 116            |
| <b>Total Levy</b>                              | <b>\$13,669</b>  | <b>100.0%</b> | <b>\$719</b>   | <b>\$815</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,611</b>     |               | <b>85</b>      | <b>77</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>12,058</b>    |               | <b>634</b>     | <b>737</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,174,374      |               | \$61,760       | \$57,014       | \$63,881       |
| Referendum Market Valuation                    | 683,307          |               | \$35,935       | \$44,519       | \$55,523       |
| Net Tax Capacity (NTC)                         | 11,025           |               | 580            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.173</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.002</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$14,730         | 52.9%         | \$775          | \$820          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 5,162            | 18.5          | 271            | 484            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,315            | 8.3           | 122            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,793            | 6.4           | 94             | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,469            | 8.9           | 130            | 131            | 124            |
| Corporate Income Tax (Calendar 2002)           | 764              | 2.7           | 40             | 94             | 116            |
| State Property Tax (Payable 2003)              | 611              | 2.2           | 32             | 74             | 116            |
| <b>Total State Taxes</b>                       | <b>\$27,844</b>  | <b>100.0%</b> | <b>\$1,464</b> | <b>\$1,818</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | DOUGLAS          |               |                | W CENTRAL (4)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$36,753         | 57.4%         | \$1,077        | \$1,115        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 10,615           | 16.6          | 311            | 362            | 332            |
| Minnesota Family Investment Program            | 183              | 0.3           | 5              | 12             | 13             |
| General Assistance including GAMC              | 899              | 1.4           | 26             | 39             | 50             |
| Social Services                                | 7,006            | 10.9          | 205            | 223            | 187            |
| Miscellaneous                                  | 587              | 0.9           | 17             | 19             | 23             |
| Total  | 19,289           | 30.1          | 565            | 655            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,179            | 5.0           | 93             | 143            | 68             |
| Municipal Aid                                  | 373              | 0.6           | 11             | 12             | 22             |
| Township Aid                                   | 283              | 0.4           | 8              | 16             | 6              |
| Total  | 3,834            | 6.0           | 112            | 171            | 96             |
| Local Government Aid (Calendar 2003)           | 2,159            | 3.4           | 63             | 115            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 15               | 0.0           | 0              | 2              | 4              |
| County HACA (Payable 2003)                     | 1,509            | 2.4           | 44             | 40             | 26             |
| Criminal Justice Aid (Payable 2003)            | 191              | 0.3           | 6              | 5              | 6              |
| Community Corrections Funding (2003)           | 318              | 0.5           | 9              | 12             | 14             |
| <b>Total Aids</b>                              | <b>64,068</b>    | <b>100.0</b>  | <b>1,878</b>   | <b>2,116</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 2,415            | 87.7          | 71             | 67             | 58             |
| Agricultural Market Value Credit               | 338              | 12.3          | 10             | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 20             | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,753</b>     | <b>100.0</b>  | <b>81</b>      | <b>99</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 543              | 41.2          | 16             | 12             | 23             |
| Regular (Renters)                              | 767              | 58.3          | 22             | 18             | 27             |
| Targeting Refund                               | 6                | 0.5           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,316</b>     | <b>100.0</b>  | <b>39</b>      | <b>30</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$68,138</b>  | <b>100.0%</b> | <b>\$1,997</b> | <b>\$2,244</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$13,398         | 47.0%         | \$393          | \$350          | \$328          |
| City/Town Levy                                 | 6,257            | 22.0          | 183            | 161            | 235            |
| School District Net Tax Capacity Levy          | 3,693            | 13.0          | 108            | 124            | 166            |
| School District Referendum Market Value Levy   | 173              | 0.6           | 5              | 14             | 64             |
| Miscellaneous District Levy                    | 735              | 2.6           | 22             | 31             | 148            |
| State Property Tax Levy                        | 4,235            | 14.9          | 124            | 80             | 116            |
| <b>Total Levy</b>                              | <b>\$28,491</b>  | <b>100.0%</b> | <b>\$835</b>   | <b>\$760</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,753</b>     |               | <b>81</b>      | <b>99</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>25,738</b>    |               | <b>755</b>     | <b>661</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$2,347,314      |               | \$68,812       | \$59,978       | \$63,881       |
| Referendum Market Valuation                    | 1,731,646        |               | \$50,764       | \$36,491       | \$55,523       |
| Net Tax Capacity (NTC)                         | 25,314           |               | 742            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.945</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.017</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$27,011         | 35.0%         | \$792          | \$628          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 30,101           | 39.0          | 882            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 4,356            | 5.6           | 128            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 3,346            | 4.3           | 98             | 91             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 5,593            | 7.2           | 164            | 151            | 124            |
| Corporate Income Tax (Calendar 2002)           | 2,515            | 3.3           | 74             | 56             | 116            |
| State Property Tax (Payable 2003)              | 4,235            | 5.5           | 124            | 80             | 116            |
| <b>Total State Taxes</b>                       | <b>\$77,157</b>  | <b>100.0%</b> | <b>\$2,262</b> | <b>\$1,633</b> | <b>\$2,230</b> |



| I. Major State Aids/Credits                    | FARIBAULT        |               |                | NINE (9)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$17,503         | 47.3%         | \$1,113        | \$1,079        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             |                  |               |                | 317            | 332            |
| Minnesota Family Investment Program            |                  | See Note      |                | 11             | 13             |
| General Assistance including GAMC              |                  |               |                | 31             | 50             |
| Social Services                                |                  |               |                | 178            | 187            |
| Miscellaneous                                  |                  |               |                | 15             | 23             |
| Total  | 11,076           | 29.9          | 704            | 553            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,900            | 10.5          | 248            | 124            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 15             | 22             |
| Township Aid                                   | 380              | 1.0           | 24             | 11             | 6              |
| Total  | 4,279            | 11.6          | 272            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 3,136            | 8.5           | 199            | 161            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 184              | 0.5           | 12             | 4              | 4              |
| County HACA (Payable 2003)                     | 566              | 1.5           | 36             | 35             | 26             |
| Criminal Justice Aid (Payable 2003)            | 78               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 194              | 0.5           | 12             | 14             | 14             |
| <b>Total Aids</b>                              | <b>37,016</b>    | <b>100.0</b>  | <b>2,354</b>   | <b>2,002</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,001            | 77.2          | 64             | 67             | 58             |
| Agricultural Market Value Credit               | 296              | 22.8          | 19             | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 1              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,297</b>     | <b>100.0</b>  | <b>82</b>      | <b>79</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 117              | 40.2          | 7              | 12             | 23             |
| Regular (Renters)                              | 169              | 58.4          | 11             | 19             | 27             |
| Targeting Refund                               | 4                | 1.4           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>290</b>       | <b>100.0</b>  | <b>18</b>      | <b>32</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$38,602</b>  | <b>100.0%</b> | <b>\$2,455</b> | <b>\$2,113</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$5,223          | 45.7%         | \$332          | \$328          | \$328          |
| City/Town Levy                                 | 3,656            | 32.0          | 233            | 190            | 235            |
| School District Net Tax Capacity Levy          | 1,390            | 12.1          | 88             | 104            | 166            |
| School District Referendum Market Value Levy   | 150              | 1.3           | 10             | 32             | 64             |
| Miscellaneous District Levy                    | 339              | 3.0           | 22             | 23             | 148            |
| State Property Tax Levy                        | 680              | 5.9           | 43             | 70             | 116            |
| <b>Total Levy</b>                              | <b>\$11,439</b>  | <b>100.0%</b> | <b>\$728</b>   | <b>\$746</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,297</b>     |               | <b>82</b>      | <b>79</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>10,142</b>    |               | <b>645</b>     | <b>667</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,144,808      |               | \$72,811       | \$62,517       | \$63,881       |
| Referendum Market Valuation                    | 391,367          |               | \$24,891       | \$37,146       | \$55,523       |
| Net Tax Capacity (NTC)                         | 10,197           |               | 649            | 622            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.032</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.038</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$8,368          | 38.5%         | \$532          | \$690          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 5,503            | 25.3          | 350            | 468            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,097            | 9.6           | 133            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,579            | 7.3           | 100            | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,738            | 12.6          | 174            | 132            | 124            |
| Corporate Income Tax (Calendar 2002)           | 786              | 3.6           | 50             | 68             | 116            |
| State Property Tax (Payable 2003)              | 680              | 3.1           | 43             | 70             | 116            |
| <b>Total State Taxes</b>                       | <b>\$21,752</b>  | <b>100.0%</b> | <b>\$1,383</b> | <b>\$1,641</b> | <b>\$2,230</b> |

NOTE: The human service amounts were not available by county for the Human Services Board (Faribault and Martin). The total for the Human Service Board is \$25.9 million, which was allocated to the counties on a per capita basis (\$11.076 million estimated to Faribault county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

| I. Major State Aids/Credits                    | FILLMORE         |               |                | SE MN (10)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$21,624         | 46.6%         | \$1,015        | \$1,092        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 8,345            | 18.0          | 392            | 277            | 332            |
| Minnesota Family Investment Program            | 87               | 0.2           | 4              | 9              | 13             |
| General Assistance including GAMC              | 930              | 2.0           | 44             | 36             | 50             |
| Social Services                                | 3,248            | 7.0           | 153            | 179            | 187            |
| Miscellaneous                                  | 339              | 0.7           | 16             | 17             | 23             |
| Total  | 12,949           | 27.9          | 608            | 519            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 6,281            | 13.5          | 295            | 91             | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 17             | 22             |
| Township Aid                                   | 795              | 1.7           | 37             | 9              | 6              |
| Total  | 7,076            | 15.2          | 332            | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 3,091            | 6.7           | 145            | 123            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 447              | 1.0           | 21             | 5              | 4              |
| County HACA (Payable 2003)                     | 871              | 1.9           | 41             | 31             | 26             |
| Criminal Justice Aid (Payable 2003)            | 72               | 0.2           | 3              | 6              | 6              |
| Community Corrections Funding (2003)           | 303              | 0.7           | 14             | 12             | 14             |
| <b>Total Aids</b>                              | <b>46,433</b>    | <b>100.0</b>  | <b>2,181</b>   | <b>1,904</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,584            | 78.0          | 74             | 69             | 58             |
| Agricultural Market Value Credit               | 446              | 22.0          | 21             | 8              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,030</b>     | <b>100.0</b>  | <b>95</b>      | <b>77</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 344              | 56.9          | 16             | 15             | 23             |
| Regular (Renters)                              | 254              | 42.0          | 12             | 20             | 27             |
| Targeting Refund                               | 6                | 1.1           | 0              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>605</b>       | <b>100.0</b>  | <b>28</b>      | <b>36</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$49,068</b>  | <b>100.0%</b> | <b>\$2,304</b> | <b>\$2,018</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$5,401          | 36.2%         | \$254          | \$313          | \$328          |
| City/Town Levy                                 | 5,382            | 36.0          | 253            | 210            | 235            |
| School District Net Tax Capacity Levy          | 2,042            | 13.7          | 96             | 152            | 166            |
| School District Referendum Market Value Levy   | 827              | 5.5           | 39             | 38             | 64             |
| Miscellaneous District Levy                    | 469              | 3.1           | 22             | 28             | 148            |
| State Property Tax Levy                        | 818              | 5.5           | 38             | 74             | 116            |
| <b>Total Levy</b>                              | <b>\$14,940</b>  | <b>100.0%</b> | <b>\$702</b>   | <b>\$815</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,030</b>     |               | <b>95</b>      | <b>77</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>12,910</b>    |               | <b>606</b>     | <b>737</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,280,792      |               | \$60,148       | \$57,014       | \$63,881       |
| Referendum Market Valuation                    | 666,960          |               | \$31,321       | \$44,519       | \$55,523       |
| Net Tax Capacity (NTC)                         | 11,622           |               | 546            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.134</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.127</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$12,123         | 42.4%         | \$569          | \$820          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 7,420            | 25.9          | 348            | 484            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,743            | 9.6           | 129            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,069            | 7.2           | 97             | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,659            | 9.3           | 125            | 131            | 124            |
| Corporate Income Tax (Calendar 2002)           | 773              | 2.7           | 36             | 94             | 116            |
| State Property Tax (Payable 2003)              | 818              | 2.9           | 38             | 74             | 116            |
| <b>Total State Taxes</b>                       | <b>\$28,604</b>  | <b>100.0%</b> | <b>\$1,343</b> | <b>\$1,818</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | FREEBORN         |               |                | SE MN (10)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$32,165         | 48.6%         | \$1,004        | \$1,092        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 12,279           | 18.6          | 383            | 277            | 332            |
| Minnesota Family Investment Program            | 427              | 0.6           | 13             | 9              | 13             |
| General Assistance including GAMC              | 1,409            | 2.1           | 44             | 36             | 50             |
| Social Services                                | 6,075            | 9.2           | 190            | 179            | 187            |
| Miscellaneous                                  | 443              | 0.7           | 14             | 17             | 23             |
| Total  | 20,633           | 31.2          | 644            | 519            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,990            | 6.0           | 125            | 91             | 68             |
| Municipal Aid                                  | 629              | 1.0           | 20             | 17             | 22             |
| Township Aid                                   | 238              | 0.4           | 7              | 9              | 6              |
| Total  | 4,857            | 7.3           | 152            | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 6,403            | 9.7           | 200            | 123            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 123              | 0.2           | 4              | 5              | 4              |
| County HACA (Payable 2003)                     | 1,247            | 1.9           | 39             | 31             | 26             |
| Criminal Justice Aid (Payable 2003)            | 167              | 0.3           | 5              | 6              | 6              |
| Community Corrections Funding (2003)           | 561              | 0.8           | 18             | 12             | 14             |
| <b>Total Aids</b>                              | <b>66,156</b>    | <b>100.0</b>  | <b>2,065</b>   | <b>1,904</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 2,370            | 86.5          | 74             | 69             | 58             |
| Agricultural Market Value Credit               | 369              | 13.5          | 12             | 8              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,738</b>     | <b>100.0</b>  | <b>85</b>      | <b>77</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 374              | 33.4          | 12             | 15             | 23             |
| Regular (Renters)                              | 633              | 56.5          | 20             | 20             | 27             |
| Targeting Refund                               | 114              | 10.2          | 4              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,121</b>     | <b>100.0</b>  | <b>35</b>      | <b>36</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$70,015</b>  | <b>100.0%</b> | <b>\$2,186</b> | <b>\$2,018</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$11,069         | 46.1%         | \$346          | \$313          | \$328          |
| City/Town Levy                                 | 4,128            | 17.2          | 129            | 210            | 235            |
| School District Net Tax Capacity Levy          | 4,671            | 19.5          | 146            | 152            | 166            |
| School District Referendum Market Value Levy   | 1,382            | 5.8           | 43             | 38             | 64             |
| Miscellaneous District Levy                    | 413              | 1.7           | 13             | 28             | 148            |
| State Property Tax Levy                        | 2,325            | 9.7           | 73             | 74             | 116            |
| <b>Total Levy</b>                              | <b>\$23,989</b>  | <b>100.0%</b> | <b>\$749</b>   | <b>\$815</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,738</b>     |               | <b>85</b>      | <b>77</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>21,250</b>    |               | <b>663</b>     | <b>737</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,818,709      |               | \$56,773       | \$57,014       | \$63,881       |
| Referendum Market Valuation                    | 1,102,702        |               | \$34,422       | \$44,519       | \$55,523       |
| Net Tax Capacity (NTC)                         | 18,290           |               | 571            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.109</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.125</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$19,001         | 36.3%         | \$593          | \$820          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 15,636           | 29.8          | 488            | 484            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 4,030            | 7.7           | 126            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 3,052            | 5.8           | 95             | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 6,384            | 12.2          | 199            | 131            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,977            | 3.8           | 62             | 94             | 116            |
| State Property Tax (Payable 2003)              | 2,325            | 4.4           | 73             | 74             | 116            |
| <b>Total State Taxes</b>                       | <b>\$52,406</b>  | <b>100.0%</b> | <b>\$1,636</b> | <b>\$1,818</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | GOODHUE          |               |                | SE MN (10)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$48,437         | 61.4%         | \$1,072        | \$1,092        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 12,960           | 16.4          | 287            | 277            | 332            |
| Minnesota Family Investment Program            | 226              | 0.3           | 5              | 9              | 13             |
| General Assistance including GAMC              | 1,114            | 1.4           | 25             | 36             | 50             |
| Social Services                                | 6,948            | 8.8           | 154            | 179            | 187            |
| Miscellaneous                                  | 513              | 0.7           | 11             | 17             | 23             |
| Total  | 21,762           | 27.6          | 482            | 519            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 4,197            | 5.3           | 93             | 91             | 68             |
| Municipal Aid                                  | 704              | 0.9           | 16             | 17             | 22             |
| Township Aid                                   | 514              | 0.7           | 11             | 9              | 6              |
| Total  | 5,415            | 6.9           | 120            | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 1,960            | 2.5           | 43             | 123            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 90               | 0.1           | 2              | 5              | 4              |
| County HACA (Payable 2003)                     | 312              | 0.4           | 7              | 31             | 26             |
| Criminal Justice Aid (Payable 2003)            | 288              | 0.4           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 618              | 0.8           | 14             | 12             | 14             |
| <b>Total Aids</b>                              | <b>78,883</b>    | <b>100.0</b>  | <b>1,746</b>   | <b>1,904</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 2,888            | 85.5          | 64             | 69             | 58             |
| Agricultural Market Value Credit               | 491              | 14.5          | 11             | 8              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>3,379</b>     | <b>100.0</b>  | <b>75</b>      | <b>77</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 1,214            | 56.1          | 27             | 15             | 23             |
| Regular (Renters)                              | 921              | 42.5          | 20             | 20             | 27             |
| Targeting Refund                               | 29               | 1.3           | 1              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>2,164</b>     | <b>100.0</b>  | <b>48</b>      | <b>36</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$84,426</b>  | <b>100.0%</b> | <b>\$1,869</b> | <b>\$2,018</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$22,291         | 38.2%         | \$493          | \$313          | \$328          |
| City/Town Levy                                 | 18,423           | 31.6          | 408            | 210            | 235            |
| School District Net Tax Capacity Levy          | 10,096           | 17.3          | 223            | 152            | 166            |
| School District Referendum Market Value Levy   | 404              | 0.7           | 9              | 38             | 64             |
| Miscellaneous District Levy                    | 2,639            | 4.5           | 58             | 28             | 148            |
| State Property Tax Levy                        | 4,488            | 7.7           | 99             | 74             | 116            |
| <b>Total Levy</b>                              | <b>\$58,341</b>  | <b>100.0%</b> | <b>\$1,291</b> | <b>\$815</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>3,379</b>     |               | <b>75</b>      | <b>77</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>54,961</b>    |               | <b>1,216</b>   | <b>737</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$3,310,124      |               | \$73,260       | \$57,014       | \$63,881       |
| Referendum Market Valuation                    | 2,607,407        |               | \$57,708       | \$44,519       | \$55,523       |
| Net Tax Capacity (NTC)                         | 37,903           |               | 839            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.407</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.015</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$38,879         | 47.1%         | \$860          | \$820          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 17,831           | 21.6          | 395            | 484            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 5,796            | 7.0           | 128            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 4,545            | 5.5           | 101            | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 7,284            | 8.8           | 161            | 131            | 124            |
| Corporate Income Tax (Calendar 2002)           | 3,651            | 4.4           | 81             | 94             | 116            |
| State Property Tax (Payable 2003)              | 4,488            | 5.4           | 99             | 74             | 116            |
| <b>Total State Taxes</b>                       | <b>\$82,473</b>  | <b>100.0%</b> | <b>\$1,825</b> | <b>\$1,818</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | GRANT            |               |                | W CENTRAL (4)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$9,879          | 54.5%         | \$1,583        | \$1,115        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 2,770            | 15.3          | 444            | 362            | 332            |
| Minnesota Family Investment Program            | 67               | 0.4           | 11             | 12             | 13             |
| General Assistance including GAMC              | 232              | 1.3           | 37             | 39             | 50             |
| Social Services                                | 1,394            | 7.7           | 223            | 223            | 187            |
| Miscellaneous                                  | 121              | 0.7           | 19             | 19             | 23             |
| Total  | 4,584            | 25.3          | 734            | 655            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 1,970            | 10.9          | 316            | 143            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 12             | 22             |
| Township Aid                                   | 203              | 1.1           | 32             | 16             | 6              |
| Total  | 2,172            | 12.0          | 348            | 171            | 96             |
| Local Government Aid (Calendar 2003)           | 840              | 4.6           | 135            | 115            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 15               | 0.1           | 2              | 2              | 4              |
| County HACA (Payable 2003)                     | 540              | 3.0           | 87             | 40             | 26             |
| Criminal Justice Aid (Payable 2003)            | 35               | 0.2           | 6              | 5              | 6              |
| Community Corrections Funding (2003)           | 47               | 0.3           | 7              | 12             | 14             |
| <b>Total Aids</b>                              | <b>18,111</b>    | <b>100.0</b>  | <b>2,902</b>   | <b>2,116</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 395              | 70.7          | 63             | 67             | 58             |
| Agricultural Market Value Credit               | 157              | 28.2          | 25             | 12             | 5              |
| Miscellaneous Credits                          | 6                | 1.1           | 1              | 20             | 4              |
| <b>Total Property Tax Credits</b>              | <b>558</b>       | <b>100.0</b>  | <b>89</b>      | <b>99</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 67               | 48.0          | 11             | 12             | 23             |
| Regular (Renters)                              | 71               | 50.6          | 11             | 18             | 27             |
| Targeting Refund                               | 2                | 1.4           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>140</b>       | <b>100.0</b>  | <b>22</b>      | <b>30</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$18,808</b>  | <b>100.0%</b> | <b>\$3,014</b> | <b>\$2,244</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$2,728          | 47.7%         | \$437          | \$350          | \$328          |
| City/Town Levy                                 | 1,356            | 23.7          | 217            | 161            | 235            |
| School District Net Tax Capacity Levy          | 864              | 15.1          | 138            | 124            | 166            |
| School District Referendum Market Value Levy   | 198              | 3.5           | 32             | 14             | 64             |
| Miscellaneous District Levy                    | 274              | 4.8           | 44             | 31             | 148            |
| State Property Tax Levy                        | 292              | 5.1           | 47             | 80             | 116            |
| <b>Total Levy</b>                              | <b>\$5,712</b>   | <b>100.0%</b> | <b>\$915</b>   | <b>\$760</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>558</b>       |               | <b>89</b>      | <b>99</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>5,154</b>     |               | <b>826</b>     | <b>661</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$477,078        |               | \$76,443       | \$59,978       | \$63,881       |
| Referendum Market Valuation                    | 164,538          |               | \$26,364       | \$36,491       | \$55,523       |
| Net Tax Capacity (NTC)                         | 4,204            |               | 674            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.239</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.120</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$4,054          | 44.4%         | \$650          | \$628          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 1,680            | 18.4          | 269            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 855              | 9.4           | 137            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 643              | 7.0           | 103            | 91             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,371            | 15.0          | 220            | 151            | 124            |
| Corporate Income Tax (Calendar 2002)           | 240              | 2.6           | 38             | 56             | 116            |
| State Property Tax (Payable 2003)              | 292              | 3.2           | 47             | 80             | 116            |
| <b>Total State Taxes</b>                       | <b>\$9,136</b>   | <b>100.0%</b> | <b>\$1,464</b> | <b>\$1,633</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | HENNEPIN           |               |                | METRO (11)     | STATE          |
|--|--------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s)   | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                    |               |                |                |                |
| Education Aid (2002-2003)                      | \$1,194,479        | 52.4%         | \$1,048        | \$1,172        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                    |               |                |                |                |
| Medical Assistance                             | 477,877            | 21.0          | 419            | 329            | 332            |
| Minnesota Family Investment Program            | 19,564             | 0.9           | 17             | 14             | 13             |
| General Assistance including GAMC              | 102,409            | 4.5           | 90             | 58             | 50             |
| Social Services                                | 245,607            | 10.8          | 215            | 181            | 187            |
| Miscellaneous                                  | 43,656             | 1.9           | 38             | 26             | 23             |
| Total  | 889,113            | 39.0          | 780            | 608            | 604            |
| Highway Aid (Calendar 2003)                    |                    |               |                |                |                |
| County Aid                                     | 22,514             | 1.0           | 20             | 24             | 68             |
| Municipal Aid                                  | 34,311             | 1.5           | 30             | 28             | 22             |
| Township Aid                                   | 12                 | 0.0           | 0              | 0              | 6              |
| Total  | 56,837             | 2.5           | 50             | 52             | 96             |
| Local Government Aid (Calendar 2003)           | 102,119            | 4.5           | 90             | 67             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 752                | 0.0           | 1              | 1              | 4              |
| County HACA (Payable 2003)                     | 9,188              | 0.4           | 8              | 17             | 26             |
| Criminal Justice Aid (Payable 2003)            | 8,689              | 0.4           | 8              | 7              | 6              |
| Community Corrections Funding (2003)           | 16,529             | 0.7           | 15             | 14             | 14             |
| <b>Total Aids</b>                              | <b>2,277,706</b>   | <b>100.0</b>  | <b>1,998</b>   | <b>1,938</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                    |               |                |                |                |
| Homestead Market Value Credit                  | 57,437             | 99.7          | 50             | 51             | 58             |
| Agricultural Market Value Credit               | 142                | 0.2           | 0              | 1              | 5              |
| Miscellaneous Credits                          | 43                 | 0.1           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>57,622</b>      | <b>100.0</b>  | <b>51</b>      | <b>52</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                    |               |                |                |                |
| Regular (Homeowners)                           | 43,215             | 46.6          | 38             | 29             | 23             |
| Regular (Renters)                              | 46,773             | 50.4          | 41             | 34             | 27             |
| Targeting Refund                               | 2,820              | 3.0           | 2              | 2              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>92,808</b>      | <b>100.0</b>  | <b>81</b>      | <b>65</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$2,428,136</b> | <b>100.0%</b> | <b>\$2,130</b> | <b>\$2,055</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                    |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                    |               |                |                |                |
| County Levy                                    | \$442,083          | 24.6%         | \$388          | \$316          | \$328          |
| City/Town Levy                                 | 375,546            | 20.9          | 329            | 270            | 235            |
| School District Net Tax Capacity Levy          | 237,487            | 13.2          | 208            | 189            | 166            |
| School District Referendum Market Value Levy   | 126,940            | 7.1           | 111            | 99             | 64             |
| Miscellaneous District Levy                    | 390,456            | 21.7          | 343            | 246            | 148            |
| State Property Tax Levy                        | 224,553            | 12.5          | 197            | 148            | 116            |
| <b>Total Levy</b>                              | <b>\$1,797,065</b> | <b>100.0%</b> | <b>\$1,577</b> | <b>\$1,268</b> | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>57,622</b>      |               | <b>51</b>      | <b>52</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>1,739,443</b>   |               | <b>1,526</b>   | <b>1,216</b>   | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                    |               |                |                |                |
| Market Valuation                               | \$88,599,858       |               | \$77,730       | \$69,631       | \$63,881       |
| Referendum Market Valuation                    | 88,257,833         |               | \$77,430       | \$68,916       | \$55,523       |
| Net Tax Capacity (NTC)                         | 1,126,531          |               | 988            | 851            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.260</b>       |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.151</b>       |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                    |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$1,564,614        | 43.6%         | \$1,373        | \$1,228        | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 1,180,544          | 32.9          | 1,036          | 809            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 131,097            | 3.7           | 115            | 117            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 109,996            | 3.1           | 97             | 98             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 125,768            | 3.5           | 110            | 109            | 124            |
| Corporate Income Tax (Calendar 2002)           | 252,836            | 7.0           | 222            | 157            | 116            |
| State Property Tax (Payable 2003)              | 224,553            | 6.3           | 197            | 148            | 116            |
| <b>Total State Taxes</b>                       | <b>\$3,589,408</b> | <b>100.0%</b> | <b>\$3,149</b> | <b>\$2,665</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | HOUSTON          |               |                | SE MN (10)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$24,982         | 58.1%         | \$1,251        | \$1,092        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 5,706            | 13.3          | 286            | 277            | 332            |
| Minnesota Family Investment Program            | 135              | 0.3           | 7              | 9              | 13             |
| General Assistance including GAMC              | 469              | 1.1           | 24             | 36             | 50             |
| Social Services                                | 3,962            | 9.2           | 198            | 179            | 187            |
| Miscellaneous                                  | 251              | 0.6           | 13             | 17             | 23             |
| Total  | 10,525           | 24.5          | 527            | 519            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,479            | 8.1           | 174            | 91             | 68             |
| Municipal Aid                                  | 197              | 0.5           | 10             | 17             | 22             |
| Township Aid                                   | 421              | 1.0           | 21             | 9              | 6              |
| Total  | 4,096            | 9.5           | 205            | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 1,856            | 4.3           | 93             | 123            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 320              | 0.7           | 16             | 5              | 4              |
| County HACA (Payable 2003)                     | 1,006            | 2.3           | 50             | 31             | 26             |
| Criminal Justice Aid (Payable 2003)            | 83               | 0.2           | 4              | 6              | 6              |
| Community Corrections Funding (2003)           | 152              | 0.4           | 8              | 12             | 14             |
| <b>Total Aids</b>                              | <b>43,018</b>    | <b>100.0</b>  | <b>2,155</b>   | <b>1,904</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,475            | 82.1          | 74             | 69             | 58             |
| Agricultural Market Value Credit               | 321              | 17.9          | 16             | 8              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,796</b>     | <b>100.0</b>  | <b>90</b>      | <b>77</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 401              | 63.1          | 20             | 15             | 23             |
| Regular (Renters)                              | 200              | 31.4          | 10             | 20             | 27             |
| Targeting Refund                               | 35               | 5.5           | 2              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>636</b>       | <b>100.0</b>  | <b>32</b>      | <b>36</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$45,451</b>  | <b>100.0%</b> | <b>\$2,277</b> | <b>\$2,018</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$5,171          | 38.4%         | \$259          | \$313          | \$328          |
| City/Town Levy                                 | 4,148            | 30.8          | 208            | 210            | 235            |
| School District Net Tax Capacity Levy          | 2,473            | 18.4          | 124            | 152            | 166            |
| School District Referendum Market Value Levy   | 848              | 6.3           | 42             | 38             | 64             |
| Miscellaneous District Levy                    | 162              | 1.2           | 8              | 28             | 148            |
| State Property Tax Levy                        | 670              | 5.0           | 34             | 74             | 116            |
| <b>Total Levy</b>                              | <b>\$13,473</b>  | <b>100.0%</b> | <b>\$675</b>   | <b>\$815</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,796</b>     |               | <b>90</b>      | <b>77</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>11,676</b>    |               | <b>585</b>     | <b>737</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$977,976        |               | \$48,985       | \$57,014       | \$63,881       |
| Referendum Market Valuation                    | 683,041          |               | \$34,212       | \$44,519       | \$55,523       |
| Net Tax Capacity (NTC)                         | 9,265            |               | 464            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.289</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.124</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$12,526         | 51.5%         | \$627          | \$820          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 4,045            | 16.6          | 203            | 484            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,464            | 10.1          | 123            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,886            | 7.8           | 94             | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,128            | 8.7           | 107            | 131            | 124            |
| Corporate Income Tax (Calendar 2002)           | 615              | 2.5           | 31             | 94             | 116            |
| State Property Tax (Payable 2003)              | 670              | 2.8           | 34             | 74             | 116            |
| <b>Total State Taxes</b>                       | <b>\$24,335</b>  | <b>100.0%</b> | <b>\$1,219</b> | <b>\$1,818</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | HUBBARD          |               |                | HEADWATERS (2) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$19,597         | 53.9%         | \$1,052        | \$1,429        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 7,191            | 19.8          | 386            | 504            | 332            |
| Minnesota Family Investment Program            | 253              | 0.7           | 14             | 33             | 13             |
| General Assistance including GAMC              | 704              | 1.9           | 38             | 60             | 50             |
| Social Services                                | 3,510            | 9.6           | 188            | 218            | 187            |
| Miscellaneous                                  | 292              | 0.8           | 16             | 21             | 23             |
| Total  | 11,950           | 32.8          | 641            | 835            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,015            | 8.3           | 162            | 184            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 5              | 22             |
| Township Aid                                   | 243              | 0.7           | 13             | 12             | 6              |
| Total  | 3,258            | 9.0           | 175            | 201            | 96             |
| Local Government Aid (Calendar 2003)           | 720              | 2.0           | 39             | 73             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 0                | 0.0           | 0              | 3              | 4              |
| County HACA (Payable 2003)                     | 637              | 1.8           | 34             | 27             | 26             |
| Criminal Justice Aid (Payable 2003)            | 131              | 0.4           | 7              | 3              | 6              |
| Community Corrections Funding (2003)           | 85               | 0.2           | 5              | 18             | 14             |
| <b>Total Aids</b>                              | <b>36,378</b>    | <b>100.0</b>  | <b>1,952</b>   | <b>2,590</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,376            | 90.7          | 74             | 57             | 58             |
| Agricultural Market Value Credit               | 140              | 9.3           | 8              | 9              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,516</b>     | <b>100.0</b>  | <b>81</b>      | <b>66</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 305              | 52.5          | 16             | 12             | 23             |
| Regular (Renters)                              | 272              | 46.8          | 15             | 15             | 27             |
| Targeting Refund                               | 4                | 0.8           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>581</b>       | <b>100.0</b>  | <b>31</b>      | <b>27</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$38,476</b>  | <b>100.0%</b> | <b>\$2,065</b> | <b>\$2,682</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$6,855          | 37.1%         | \$368          | \$366          | \$328          |
| City/Town Levy                                 | 3,565            | 19.3          | 191            | 119            | 235            |
| School District Net Tax Capacity Levy          | 4,856            | 26.3          | 261            | 172            | 166            |
| School District Referendum Market Value Levy   | 29               | 0.2           | 2              | 1              | 64             |
| Miscellaneous District Levy                    | 284              | 1.5           | 15             | 17             | 148            |
| State Property Tax Levy                        | 2,897            | 15.7          | 155            | 93             | 116            |
| <b>Total Levy</b>                              | <b>\$18,485</b>  | <b>100.0%</b> | <b>\$992</b>   | <b>\$768</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,516</b>     |               | <b>81</b>      | <b>66</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>16,969</b>    |               | <b>911</b>     | <b>702</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,508,825      |               | \$80,967       | \$47,549       | \$63,881       |
| Referendum Market Valuation                    | 917,537          |               | \$49,237       | \$32,421       | \$55,523       |
| Net Tax Capacity (NTC)                         | 15,986           |               | 858            | 516            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.971</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.003</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$10,886         | 37.2%         | \$584          | \$499          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 7,863            | 26.9          | 422            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,287            | 7.8           | 123            | 109            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,716            | 5.9           | 92             | 81             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,855            | 9.8           | 153            | 137            | 124            |
| Corporate Income Tax (Calendar 2002)           | 733              | 2.5           | 39             | 60             | 116            |
| State Property Tax (Payable 2003)              | 2,897            | 9.9           | 155            | 93             | 116            |
| <b>Total State Taxes</b>                       | <b>\$29,237</b>  | <b>100.0%</b> | <b>\$1,569</b> | <b>\$1,485</b> | <b>\$2,230</b> |



| I. Major State Aids/Credits                    | ISANTI           |               |                | E CENTRAL (7E) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$39,545         | 63.6%         | \$1,120        | \$1,227        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 8,967            | 14.4          | 254            | 294            | 332            |
| Minnesota Family Investment Program            | 264              | 0.4           | 7              | 10             | 13             |
| General Assistance including GAMC              | 1,084            | 1.7           | 31             | 42             | 50             |
| Social Services                                | 5,588            | 9.0           | 158            | 165            | 187            |
| Miscellaneous                                  | 535              | 0.9           | 15             | 15             | 23             |
| Total  | 16,437           | 26.4          | 465            | 526            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,313            | 3.7           | 65             | 107            | 68             |
| Municipal Aid                                  | 253              | 0.4           | 7              | 4              | 22             |
| Township Aid                                   | 185              | 0.3           | 5              | 6              | 6              |
| Total  | 2,751            | 4.4           | 78             | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 873              | 1.4           | 25             | 38             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 75               | 0.1           | 2              | 1              | 4              |
| County HACA (Payable 2003)                     | 1,876            | 3.0           | 53             | 46             | 26             |
| Criminal Justice Aid (Payable 2003)            | 173              | 0.3           | 5              | 6              | 6              |
| Community Corrections Funding (2003)           | 445              | 0.7           | 13             | 16             | 14             |
| <b>Total Aids</b>                              | <b>62,175</b>    | <b>100.0</b>  | <b>1,760</b>   | <b>1,977</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 2,465            | 87.5          | 70             | 70             | 58             |
| Agricultural Market Value Credit               | 351              | 12.5          | 10             | 10             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,816</b>     | <b>100.0</b>  | <b>80</b>      | <b>81</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 956              | 61.6          | 27             | 27             | 23             |
| Regular (Renters)                              | 587              | 37.8          | 17             | 16             | 27             |
| Targeting Refund                               | 9                | 0.6           | 0              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,552</b>     | <b>100.0</b>  | <b>44</b>      | <b>44</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$66,542</b>  | <b>100.0%</b> | <b>\$1,884</b> | <b>\$2,102</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$10,767         | 40.4%         | \$305          | \$359          | \$328          |
| City/Town Levy                                 | 7,696            | 28.9          | 218            | 172            | 235            |
| School District Net Tax Capacity Levy          | 6,199            | 23.2          | 176            | 160            | 166            |
| School District Referendum Market Value Levy   | 86               | 0.3           | 2              | 21             | 64             |
| Miscellaneous District Levy                    | 454              | 1.7           | 13             | 23             | 148            |
| State Property Tax Levy                        | 1,473            | 5.5           | 42             | 51             | 116            |
| <b>Total Levy</b>                              | <b>\$26,675</b>  | <b>100.0%</b> | <b>\$755</b>   | <b>\$786</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,816</b>     |               | <b>80</b>      | <b>81</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>23,859</b>    |               | <b>676</b>     | <b>705</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,724,083      |               | \$48,812       | \$50,929       | \$63,881       |
| Referendum Market Valuation                    | 1,499,665        |               | \$42,458       | \$41,812       | \$55,523       |
| Net Tax Capacity (NTC)                         | 17,858           |               | 506            | 527            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.401</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.006</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$25,996         | 44.5%         | \$736          | \$723          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 18,278           | 31.3          | 517            | 370            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 4,116            | 7.1           | 117            | 124            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 3,203            | 5.5           | 91             | 96             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 3,865            | 6.6           | 109            | 173            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,448            | 2.5           | 41             | 45             | 116            |
| State Property Tax (Payable 2003)              | 1,473            | 2.5           | 42             | 51             | 116            |
| <b>Total State Taxes</b>                       | <b>\$58,379</b>  | <b>100.0%</b> | <b>\$1,653</b> | <b>\$1,582</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | ITASCA           |               |                | ARROWHEAD (3)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$52,826         | 52.8%         | \$1,195        | \$1,081        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 17,912           | 17.9          | 405            | 447            | 332            |
| Minnesota Family Investment Program            | 466              | 0.5           | 11             | 15             | 13             |
| General Assistance including GAMC              | 2,166            | 2.2           | 49             | 68             | 50             |
| Social Services                                | 11,399           | 11.4          | 258            | 261            | 187            |
| Miscellaneous                                  | 1,041            | 1.0           | 24             | 29             | 23             |
| Total  | 32,983           | 33.0          | 746            | 820            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 7,077            | 7.1           | 160            | 125            | 68             |
| Municipal Aid                                  | 344              | 0.3           | 8              | 22             | 22             |
| Township Aid                                   | 190              | 0.2           | 4              | 3              | 6              |
| Total  | 7,611            | 7.6           | 172            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 4,043            | 4.0           | 91             | 190            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 290              | 0.3           | 7              | 34             | 4              |
| County HACA (Payable 2003)                     | 1,617            | 1.6           | 37             | 43             | 26             |
| Criminal Justice Aid (Payable 2003)            | 191              | 0.2           | 4              | 6              | 6              |
| Community Corrections Funding (2003)           | 429              | 0.4           | 10             | 19             | 14             |
| <b>Total Aids</b>                              | <b>99,990</b>    | <b>100.0</b>  | <b>2,262</b>   | <b>2,343</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 3,174            | 43.6          | 72             | 71             | 58             |
| Agricultural Market Value Credit               | 112              | 1.5           | 3              | 2              | 5              |
| Miscellaneous Credits                          | 3,988            | 54.8          | 90             | 47             | 4              |
| <b>Total Property Tax Credits</b>              | <b>7,274</b>     | <b>100.0</b>  | <b>165</b>     | <b>119</b>     | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 435              | 34.9          | 10             | 13             | 23             |
| Regular (Renters)                              | 796              | 63.8          | 18             | 22             | 27             |
| Targeting Refund                               | 16               | 1.3           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,247</b>     | <b>100.0</b>  | <b>28</b>      | <b>35</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$108,510</b> | <b>100.0%</b> | <b>\$2,455</b> | <b>\$2,497</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$20,702         | 45.0%         | \$468          | \$397          | \$328          |
| City/Town Levy                                 | 11,518           | 25.0          | 261            | 180            | 235            |
| School District Net Tax Capacity Levy          | 6,686            | 14.5          | 151            | 95             | 166            |
| School District Referendum Market Value Levy   | 458              | 1.0           | 10             | 9              | 64             |
| Miscellaneous District Levy                    | 1,771            | 3.8           | 40             | 50             | 148            |
| State Property Tax Levy                        | 4,913            | 10.7          | 111            | 88             | 116            |
| <b>Total Levy</b>                              | <b>\$46,047</b>  | <b>100.0%</b> | <b>\$1,042</b> | <b>\$820</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>7,274</b>     |               | <b>165</b>     | <b>119</b>     | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>38,774</b>    |               | <b>877</b>     | <b>701</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$2,626,959      |               | \$59,436       | \$48,124       | \$63,881       |
| Referendum Market Valuation                    | 2,050,765        |               | \$46,400       | \$38,532       | \$55,523       |
| Net Tax Capacity (NTC)                         | 31,047           |               | 702            | 544            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.303</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.022</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$28,094         | 38.1%         | \$636          | \$677          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 22,590           | 30.6          | 511            | 628            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 5,728            | 7.8           | 130            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 4,401            | 6.0           | 100            | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 5,648            | 7.7           | 128            | 136            | 124            |
| Corporate Income Tax (Calendar 2002)           | 2,433            | 3.3           | 55             | 68             | 116            |
| State Property Tax (Payable 2003)              | 4,913            | 6.7           | 111            | 88             | 116            |
| <b>Total State Taxes</b>                       | <b>\$73,809</b>  | <b>100.0%</b> | <b>\$1,670</b> | <b>\$1,813</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | JACKSON          |               |                | SOUTHWEST (8)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$12,212         | 48.6%         | \$1,094        | \$1,250        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 3,588            | 14.3          | 321            | 383            | 332            |
| Minnesota Family Investment Program            | 68               | 0.3           | 6              | 9              | 13             |
| General Assistance including GAMC              | 344              | 1.4           | 31             | 34             | 50             |
| Social Services                                | 2,013            | 8.0           | 180            | 201            | 187            |
| Miscellaneous                                  | 164              | 0.7           | 15             | 19             | 23             |
| Total  | 6,177            | 24.6          | 553            | 646            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,351            | 13.3          | 300            | 225            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 9              | 22             |
| Township Aid                                   | 427              | 1.7           | 38             | 36             | 6              |
| Total  | 3,779            | 15.0          | 338            | 270            | 96             |
| Local Government Aid (Calendar 2003)           | 2,084            | 8.3           | 187            | 170            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 132              | 0.5           | 12             | 8              | 4              |
| County HACA (Payable 2003)                     | 605              | 2.4           | 54             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 56               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 74               | 0.3           | 7              | 14             | 14             |
| <b>Total Aids</b>                              | <b>25,119</b>    | <b>100.0</b>  | <b>2,249</b>   | <b>2,409</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 717              | 71.2          | 64             | 61             | 58             |
| Agricultural Market Value Credit               | 290              | 28.8          | 26             | 19             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,007</b>     | <b>100.0</b>  | <b>90</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 101              | 46.4          | 9              | 10             | 23             |
| Regular (Renters)                              | 115              | 52.9          | 10             | 15             | 27             |
| Targeting Refund                               | 1                | 0.7           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>218</b>       | <b>100.0</b>  | <b>19</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$26,344</b>  | <b>100.0%</b> | <b>\$2,359</b> | <b>\$2,514</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$5,943          | 50.3%         | \$532          | \$377          | \$328          |
| City/Town Levy                                 | 2,226            | 18.8          | 199            | 192            | 235            |
| School District Net Tax Capacity Levy          | 2,547            | 21.5          | 228            | 140            | 166            |
| School District Referendum Market Value Levy   | 180              | 1.5           | 16             | 27             | 64             |
| Miscellaneous District Levy                    | 292              | 2.5           | 26             | 31             | 148            |
| State Property Tax Levy                        | 632              | 5.4           | 57             | 64             | 116            |
| <b>Total Levy</b>                              | <b>\$11,821</b>  | <b>100.0%</b> | <b>\$1,058</b> | <b>\$830</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,007</b>     |               | <b>90</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>10,814</b>    |               | <b>968</b>     | <b>750</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,030,765      |               | \$92,296       | \$70,442       | \$63,881       |
| Referendum Market Valuation                    | 294,001          |               | \$26,325       | \$28,046       | \$55,523       |
| Net Tax Capacity (NTC)                         | 9,085            |               | 813            | 657            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.209</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.061</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$5,293          | 37.1%         | \$474          | \$601          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 2,519            | 17.6          | 226            | 376            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,423            | 10.0          | 127            | 126            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,057            | 7.4           | 95             | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,747            | 19.2          | 246            | 159            | 124            |
| Corporate Income Tax (Calendar 2002)           | 611              | 4.3           | 55             | 58             | 116            |
| State Property Tax (Payable 2003)              | 632              | 4.4           | 57             | 64             | 116            |
| <b>Total State Taxes</b>                       | <b>\$14,284</b>  | <b>100.0%</b> | <b>\$1,279</b> | <b>\$1,480</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | KANABEC          |               |                | E CENTRAL (7E) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$17,490         | 57.0%         | \$1,105        | \$1,227        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 5,260            | 17.1          | 332            | 294            | 332            |
| Minnesota Family Investment Program            | 227              | 0.7           | 14             | 10             | 13             |
| General Assistance including GAMC              | 602              | 2.0           | 38             | 42             | 50             |
| Social Services                                | 2,623            | 8.5           | 166            | 165            | 187            |
| Miscellaneous                                  | 254              | 0.8           | 16             | 15             | 23             |
| Total  | 8,966            | 29.2          | 566            | 526            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 1,970            | 6.4           | 124            | 107            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 4              | 22             |
| Township Aid                                   | 125              | 0.4           | 8              | 6              | 6              |
| Total  | 2,094            | 6.8           | 132            | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 745              | 2.4           | 47             | 38             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 8                | 0.0           | 0              | 1              | 4              |
| County HACA (Payable 2003)                     | 1,041            | 3.4           | 66             | 46             | 26             |
| Criminal Justice Aid (Payable 2003)            | 93               | 0.3           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 244              | 0.8           | 15             | 16             | 14             |
| <b>Total Aids</b>                              | <b>30,681</b>    | <b>100.0</b>  | <b>1,938</b>   | <b>1,977</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,120            | 82.0          | 71             | 70             | 58             |
| Agricultural Market Value Credit               | 246              | 18.0          | 16             | 10             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,366</b>     | <b>100.0</b>  | <b>86</b>      | <b>81</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 401              | 57.9          | 25             | 27             | 23             |
| Regular (Renters)                              | 288              | 41.7          | 18             | 16             | 27             |
| Targeting Refund                               | 3                | 0.4           | 0              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>692</b>       | <b>100.0</b>  | <b>44</b>      | <b>44</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$32,740</b>  | <b>100.0%</b> | <b>\$2,068</b> | <b>\$2,102</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$6,311          | 62.8%         | \$399          | \$359          | \$328          |
| City/Town Levy                                 | 1,294            | 12.9          | 82             | 172            | 235            |
| School District Net Tax Capacity Levy          | 1,687            | 16.8          | 107            | 160            | 166            |
| School District Referendum Market Value Levy   | 107              | 1.1           | 7              | 21             | 64             |
| Miscellaneous District Levy                    | 155              | 1.5           | 10             | 23             | 148            |
| State Property Tax Levy                        | 497              | 4.9           | 31             | 51             | 116            |
| <b>Total Levy</b>                              | <b>\$10,050</b>  | <b>100.0%</b> | <b>\$635</b>   | <b>\$786</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,366</b>     |               | <b>86</b>      | <b>81</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>8,684</b>     |               | <b>549</b>     | <b>705</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$691,977        |               | \$43,710       | \$50,929       | \$63,881       |
| Referendum Market Valuation                    | 501,612          |               | \$31,685       | \$41,812       | \$55,523       |
| Net Tax Capacity (NTC)                         | 6,757            |               | 427            | 527            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.371</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.057</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$8,480          | 43.2%         | \$536          | \$723          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 4,702            | 24.0          | 297            | 370            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,867            | 9.5           | 118            | 124            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,386            | 7.1           | 88             | 96             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,104            | 10.7          | 133            | 173            | 124            |
| Corporate Income Tax (Calendar 2002)           | 581              | 3.0           | 37             | 45             | 116            |
| State Property Tax (Payable 2003)              | 497              | 2.5           | 31             | 51             | 116            |
| <b>Total State Taxes</b>                       | <b>\$19,617</b>  | <b>100.0%</b> | <b>\$1,239</b> | <b>\$1,582</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | KANDIYOHI        |               |                | SIX EAST (6E)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$44,610         | 51.3%         | \$1,080        | \$1,195        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 15,632           | 18.0          | 379            | 333            | 332            |
| Minnesota Family Investment Program            | 662              | 0.8           | 16             | 12             | 13             |
| General Assistance including GAMC              | 1,885            | 2.2           | 46             | 33             | 50             |
| Social Services                                | 10,134           | 11.7          | 245            | 192            | 187            |
| Miscellaneous                                  | 917              | 1.1           | 22             | 17             | 23             |
| Total  | 29,231           | 33.6          | 708            | 587            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 4,343            | 5.0           | 105            | 119            | 68             |
| Municipal Aid                                  | 637              | 0.7           | 15             | 14             | 22             |
| Township Aid                                   | 305              | 0.4           | 7              | 21             | 6              |
| Total  | 5,286            | 6.1           | 128            | 154            | 96             |
| Local Government Aid (Calendar 2003)           | 4,979            | 5.7           | 121            | 121            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 46               | 0.1           | 1              | 3              | 4              |
| County HACA (Payable 2003)                     | 1,838            | 2.1           | 45             | 42             | 26             |
| Criminal Justice Aid (Payable 2003)            | 241              | 0.3           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 713              | 0.8           | 17             | 12             | 14             |
| <b>Total Aids</b>                              | <b>86,945</b>    | <b>100.0</b>  | <b>2,106</b>   | <b>2,119</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 2,899            | 89.0          | 70             | 71             | 58             |
| Agricultural Market Value Credit               | 358              | 11.0          | 9              | 12             | 5              |
| Miscellaneous Credits                          | 1                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>3,258</b>     | <b>100.0</b>  | <b>79</b>      | <b>84</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 787              | 42.9          | 19             | 18             | 23             |
| Regular (Renters)                              | 1,007            | 54.9          | 24             | 20             | 27             |
| Targeting Refund                               | 39               | 2.1           | 1              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,832</b>     | <b>100.0</b>  | <b>44</b>      | <b>39</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$92,036</b>  | <b>100.0%</b> | <b>\$2,229</b> | <b>\$2,241</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$18,944         | 51.9%         | \$459          | \$387          | \$328          |
| City/Town Levy                                 | 5,569            | 15.3          | 135            | 199            | 235            |
| School District Net Tax Capacity Levy          | 6,122            | 16.8          | 148            | 120            | 166            |
| School District Referendum Market Value Levy   | 2,117            | 5.8           | 51             | 37             | 64             |
| Miscellaneous District Levy                    | 772              | 2.1           | 19             | 23             | 148            |
| State Property Tax Levy                        | 2,953            | 8.1           | 72             | 63             | 116            |
| <b>Total Levy</b>                              | <b>\$36,477</b>  | <b>100.0%</b> | <b>\$883</b>   | <b>\$829</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>3,258</b>     |               | <b>79</b>      | <b>84</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>33,219</b>    |               | <b>805</b>     | <b>745</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$2,304,142      |               | \$55,807       | \$59,943       | \$63,881       |
| Referendum Market Valuation                    | 1,591,971        |               | \$38,558       | \$37,258       | \$55,523       |
| Net Tax Capacity (NTC)                         | 23,739           |               | 575            | 593            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.319</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.133</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$30,305         | 40.2%         | \$734          | \$710          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 24,751           | 32.8          | 599            | 479            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 5,080            | 6.7           | 123            | 127            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 3,885            | 5.1           | 94             | 97             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 5,306            | 7.0           | 129            | 129            | 124            |
| Corporate Income Tax (Calendar 2002)           | 3,158            | 4.2           | 76             | 74             | 116            |
| State Property Tax (Payable 2003)              | 2,953            | 3.9           | 72             | 63             | 116            |
| <b>Total State Taxes</b>                       | <b>\$75,438</b>  | <b>100.0%</b> | <b>\$1,827</b> | <b>\$1,679</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | KITTSO N         |               |                | NW (1)         | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$7,917          | 47.8%         | \$1,597        | \$1,393        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 2,424            | 14.6          | 489            | 429            | 332            |
| Minnesota Family Investment Program            | 26               | 0.2           | 5              | 11             | 13             |
| General Assistance including GAMC              | 202              | 1.2           | 41             | 43             | 50             |
| Social Services                                | 1,018            | 6.1           | 205            | 235            | 187            |
| Miscellaneous                                  | 60               | 0.4           | 12             | 19             | 23             |
| Total  | 3,730            | 22.5          | 752            | 737            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,973            | 17.9          | 600            | 271            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 16             | 22             |
| Township Aid                                   | 402              | 2.4           | 81             | 39             | 6              |
| Total  | 3,374            | 20.4          | 681            | 325            | 96             |
| Local Government Aid (Calendar 2003)           | 819              | 4.9           | 165            | 141            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 11               | 0.1           | 2              | 7              | 4              |
| County HACA (Payable 2003)                     | 622              | 3.8           | 125            | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 24               | 0.1           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 66               | 0.4           | 13             | 16             | 14             |
| <b>Total Aids</b>                              | <b>16,562</b>    | <b>100.0</b>  | <b>3,341</b>   | <b>2,671</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 222              | 61.2          | 45             | 54             | 58             |
| Agricultural Market Value Credit               | 141              | 38.8          | 28             | 17             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 11             | 4              |
| <b>Total Property Tax Credits</b>              | <b>362</b>       | <b>100.0</b>  | <b>73</b>      | <b>82</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 21               | 36.6          | 4              | 9              | 23             |
| Regular (Renters)                              | 35               | 62.6          | 7              | 13             | 27             |
| Targeting Refund                               | 0                | 0.8           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>56</b>        | <b>100.0</b>  | <b>11</b>      | <b>22</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$16,981</b>  | <b>100.0%</b> | <b>\$3,425</b> | <b>\$2,775</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$2,006          | 32.2%         | \$405          | \$334          | \$328          |
| City/Town Levy                                 | 1,075            | 17.2          | 217            | 184            | 235            |
| School District Net Tax Capacity Levy          | 1,064            | 17.1          | 215            | 129            | 166            |
| School District Referendum Market Value Levy   | 686              | 11.0          | 138            | 25             | 64             |
| Miscellaneous District Levy                    | 317              | 5.1           | 64             | 45             | 148            |
| State Property Tax Levy                        | 1,090            | 17.5          | 220            | 69             | 116            |
| <b>Total Levy</b>                              | <b>\$6,239</b>   | <b>100.0%</b> | <b>\$1,258</b> | <b>\$786</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>362</b>       |               | <b>73</b>      | <b>82</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>5,876</b>     |               | <b>1,185</b>   | <b>704</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$417,213        |               | \$84,149       | \$49,602       | \$63,881       |
| Referendum Market Valuation                    | 171,372          |               | \$34,565       | \$24,694       | \$55,523       |
| Net Tax Capacity (NTC)                         | 4,594            |               | 927            | 496            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.970</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.400</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$2,884          | 39.6%         | \$582          | \$671          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 1,020            | 14.0          | 206            | 327            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 683              | 9.4           | 138            | 125            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 524              | 7.2           | 106            | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 926              | 12.7          | 187            | 146            | 124            |
| Corporate Income Tax (Calendar 2002)           | 151              | 2.1           | 30             | 56             | 116            |
| State Property Tax (Payable 2003)              | 1,090            | 15.0          | 220            | 69             | 116            |
| <b>Total State Taxes</b>                       | <b>\$7,277</b>   | <b>100.0%</b> | <b>\$1,468</b> | <b>\$1,490</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | KOOCHICHING      |               |                | ARROWHEAD (3)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$17,466         | 47.1%         | \$1,249        | \$1,081        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 6,972            | 18.8          | 498            | 447            | 332            |
| Minnesota Family Investment Program            | 209              | 0.6           | 15             | 15             | 13             |
| General Assistance including GAMC              | 997              | 2.7           | 71             | 68             | 50             |
| Social Services                                | 3,146            | 8.5           | 225            | 261            | 187            |
| Miscellaneous                                  | 427              | 1.2           | 31             | 29             | 23             |
| Total  | 11,750           | 31.7          | 840            | 820            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,691            | 9.9           | 264            | 125            | 68             |
| Municipal Aid                                  | 245              | 0.7           | 18             | 22             | 22             |
| Township Aid                                   | 74               | 0.2           | 5              | 3              | 6              |
| Total  | 4,010            | 10.8          | 287            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 3,125            | 8.4           | 223            | 190            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 319              | 0.9           | 23             | 34             | 4              |
| County HACA (Payable 2003)                     | 26               | 0.1           | 2              | 43             | 26             |
| Criminal Justice Aid (Payable 2003)            | 82               | 0.2           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 324              | 0.9           | 23             | 19             | 14             |
| <b>Total Aids</b>                              | <b>37,103</b>    | <b>100.0</b>  | <b>2,653</b>   | <b>2,343</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 954              | 92.3          | 68             | 71             | 58             |
| Agricultural Market Value Credit               | 74               | 7.2           | 5              | 2              | 5              |
| Miscellaneous Credits                          | 5                | 0.5           | 0              | 47             | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,033</b>     | <b>100.0</b>  | <b>74</b>      | <b>119</b>     | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 44               | 15.4          | 3              | 13             | 23             |
| Regular (Renters)                              | 242              | 84.6          | 17             | 22             | 27             |
| Targeting Refund                               | 0                | 0.0           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>286</b>       | <b>100.0</b>  | <b>20</b>      | <b>35</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$38,421</b>  | <b>100.0%</b> | <b>\$2,747</b> | <b>\$2,497</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$3,025          | 39.8%         | \$216          | \$397          | \$328          |
| City/Town Levy                                 | 1,846            | 24.3          | 132            | 180            | 235            |
| School District Net Tax Capacity Levy          | 867              | 11.4          | 62             | 95             | 166            |
| School District Referendum Market Value Levy   | 636              | 8.4           | 45             | 9              | 64             |
| Miscellaneous District Levy                    | 55               | 0.7           | 4              | 50             | 148            |
| State Property Tax Levy                        | 1,169            | 15.4          | 84             | 88             | 116            |
| <b>Total Levy</b>                              | <b>\$7,597</b>   | <b>100.0%</b> | <b>\$543</b>   | <b>\$820</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,033</b>     |               | <b>74</b>      | <b>119</b>     | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>6,564</b>     |               | <b>469</b>     | <b>701</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$563,811        |               | \$40,313       | \$48,124       | \$63,881       |
| Referendum Market Valuation                    | 421,006          |               | \$30,102       | \$38,532       | \$55,523       |
| Net Tax Capacity (NTC)                         | 6,361            |               | 455            | 544            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.910</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.151</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$8,505          | 36.6%         | \$608          | \$677          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 7,893            | 34.0          | 564            | 628            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,751            | 7.5           | 125            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,338            | 5.8           | 96             | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,678            | 7.2           | 120            | 136            | 124            |
| Corporate Income Tax (Calendar 2002)           | 890              | 3.8           | 64             | 68             | 116            |
| State Property Tax (Payable 2003)              | 1,169            | 5.0           | 84             | 88             | 116            |
| <b>Total State Taxes</b>                       | <b>\$23,222</b>  | <b>100.0%</b> | <b>\$1,660</b> | <b>\$1,813</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | LAC-QUI-PARLE    |               |                | MN VALLEY (6W) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$14,146         | 55.0%         | \$1,795        | \$1,368        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 3,798            | 14.8          | 482            | 466            | 332            |
| Minnesota Family Investment Program            | 33               | 0.1           | 4              | 6              | 13             |
| General Assistance including GAMC              | 284              | 1.1           | 36             | 35             | 50             |
| Social Services                                | 1,961            | 7.6           | 249            | 235            | 187            |
| Miscellaneous                                  | 162              | 0.6           | 21             | 23             | 23             |
| Total  | 6,239            | 24.2          | 792            | 764            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,623            | 10.2          | 333            | 256            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 4              | 22             |
| Township Aid                                   | 414              | 1.6           | 53             | 37             | 6              |
| Total  | 3,038            | 11.8          | 386            | 297            | 96             |
| Local Government Aid (Calendar 2003)           | 1,458            | 5.7           | 185            | 183            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 133              | 0.5           | 17             | 17             | 4              |
| County HACA (Payable 2003)                     | 573              | 2.2           | 73             | 77             | 26             |
| Criminal Justice Aid (Payable 2003)            | 38               | 0.1           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 109              | 0.4           | 14             | 13             | 14             |
| <b>Total Aids</b>                              | <b>25,733</b>    | <b>100.0</b>  | <b>3,266</b>   | <b>2,724</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 412              | 61.2          | 52             | 57             | 58             |
| Agricultural Market Value Credit               | 262              | 38.8          | 33             | 23             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>674</b>       | <b>100.0</b>  | <b>86</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 46               | 32.2          | 6              | 11             | 23             |
| Regular (Renters)                              | 97               | 67.8          | 12             | 13             | 27             |
| Targeting Refund                               | 0                | 0.0           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>143</b>       | <b>100.0</b>  | <b>18</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$26,550</b>  | <b>100.0%</b> | <b>\$3,370</b> | <b>\$2,828</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$2,568          | 46.6%         | \$326          | \$391          | \$328          |
| City/Town Levy                                 | 1,585            | 28.8          | 201            | 212            | 235            |
| School District Net Tax Capacity Levy          | 612              | 11.1          | 78             | 109            | 166            |
| School District Referendum Market Value Levy   | 239              | 4.3           | 30             | 31             | 64             |
| Miscellaneous District Levy                    | 219              | 4.0           | 28             | 23             | 148            |
| State Property Tax Levy                        | 283              | 5.1           | 36             | 56             | 116            |
| <b>Total Levy</b>                              | <b>\$5,506</b>   | <b>100.0%</b> | <b>\$699</b>   | <b>\$822</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>674</b>       |               | <b>86</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>4,832</b>     |               | <b>613</b>     | <b>741</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$572,873        |               | \$72,709       | \$66,327       | \$63,881       |
| Referendum Market Valuation                    | 156,932          |               | \$19,918       | \$24,489       | \$55,523       |
| Net Tax Capacity (NTC)                         | 4,741            |               | 602            | 596            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.049</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.152</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$4,590          | 45.7%         | \$583          | \$572          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 1,716            | 17.1          | 218            | 293            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,085            | 10.8          | 138            | 128            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 837              | 8.3           | 106            | 97             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,227            | 12.2          | 156            | 143            | 124            |
| Corporate Income Tax (Calendar 2002)           | 316              | 3.1           | 40             | 50             | 116            |
| State Property Tax (Payable 2003)              | 283              | 2.8           | 36             | 56             | 116            |
| <b>Total State Taxes</b>                       | <b>\$10,053</b>  | <b>100.0%</b> | <b>\$1,276</b> | <b>\$1,339</b> | <b>\$2,230</b> |



| I. Major State Aids/Credits                    | LAKE             |               |                | ARROWHEAD (3)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$12,613         | 46.5%         | \$1,130        | \$1,081        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 4,298            | 15.9          | 385            | 447            | 332            |
| Minnesota Family Investment Program            | 89               | 0.3           | 8              | 15             | 13             |
| General Assistance including GAMC              | 489              | 1.8           | 44             | 68             | 50             |
| Social Services                                | 3,081            | 11.4          | 276            | 261            | 187            |
| Miscellaneous                                  | 215              | 0.8           | 19             | 29             | 23             |
| Total  | 8,172            | 30.1          | 732            | 820            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,113            | 11.5          | 279            | 125            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 22             | 22             |
| Township Aid                                   | 45               | 0.2           | 4              | 3              | 6              |
| Total  | 3,157            | 11.6          | 283            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 1,730            | 6.4           | 155            | 190            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 234              | 0.9           | 21             | 34             | 4              |
| County HACA (Payable 2003)                     | 954              | 3.5           | 85             | 43             | 26             |
| Criminal Justice Aid (Payable 2003)            | 50               | 0.2           | 5              | 6              | 6              |
| Community Corrections Funding (2003)           | 197              | 0.7           | 18             | 19             | 14             |
| <b>Total Aids</b>                              | <b>27,107</b>    | <b>100.0</b>  | <b>2,429</b>   | <b>2,343</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 894              | 44.7          | 80             | 71             | 58             |
| Agricultural Market Value Credit               | 2                | 0.1           | 0              | 2              | 5              |
| Miscellaneous Credits                          | 1,103            | 55.2          | 99             | 47             | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,999</b>     | <b>100.0</b>  | <b>179</b>     | <b>119</b>     | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 69               | 28.1          | 6              | 13             | 23             |
| Regular (Renters)                              | 173              | 70.1          | 15             | 22             | 27             |
| Targeting Refund                               | 4                | 1.8           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>246</b>       | <b>100.0</b>  | <b>22</b>      | <b>35</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$29,352</b>  | <b>100.0%</b> | <b>\$2,630</b> | <b>\$2,497</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$4,794          | 44.0%         | \$430          | \$397          | \$328          |
| City/Town Levy                                 | 2,082            | 19.1          | 187            | 180            | 235            |
| School District Net Tax Capacity Levy          | 1,992            | 18.3          | 179            | 95             | 166            |
| School District Referendum Market Value Levy   | 0                | 0.0           | 0              | 9              | 64             |
| Miscellaneous District Levy                    | 774              | 7.1           | 69             | 50             | 148            |
| State Property Tax Levy                        | 1,265            | 11.6          | 113            | 88             | 116            |
| <b>Total Levy</b>                              | <b>\$10,908</b>  | <b>100.0%</b> | <b>\$977</b>   | <b>\$820</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,999</b>     |               | <b>179</b>     | <b>119</b>     | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>8,908</b>     |               | <b>798</b>     | <b>701</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$695,756        |               | \$62,344       | \$48,124       | \$63,881       |
| Referendum Market Valuation                    | 472,374          |               | \$42,327       | \$38,532       | \$55,523       |
| Net Tax Capacity (NTC)                         | 7,498            |               | 672            | 544            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.276</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.000</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$7,300          | 36.2%         | \$654          | \$677          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 6,407            | 31.7          | 574            | 628            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,422            | 7.0           | 127            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,102            | 5.5           | 99             | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,034            | 10.1          | 182            | 136            | 124            |
| Corporate Income Tax (Calendar 2002)           | 659              | 3.3           | 59             | 68             | 116            |
| State Property Tax (Payable 2003)              | 1,265            | 6.3           | 113            | 88             | 116            |
| <b>Total State Taxes</b>                       | <b>\$20,190</b>  | <b>100.0%</b> | <b>\$1,809</b> | <b>\$1,813</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | LAKE of the WOODS |               |                | HEADWATERS (2) | STATE          |
|--|-------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s)  | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                   |               |                |                |                |
| Education Aid (2002-2003)                      | \$5,317           | 48.9%         | \$1,212        | \$1,429        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                   |               |                |                |                |
| Medical Assistance                             | 1,267             | 11.7          | 289            | 504            | 332            |
| Minnesota Family Investment Program            | 23                | 0.2           | 5              | 33             | 13             |
| General Assistance including GAMC              | 162               | 1.5           | 37             | 60             | 50             |
| Social Services                                | 652               | 6.0           | 149            | 218            | 187            |
| Miscellaneous                                  | 54                | 0.5           | 12             | 21             | 23             |
| Total  | 2,157             | 19.8          | 492            | 835            | 604            |
| Highway Aid (Calendar 2003)                    |                   |               |                |                |                |
| County Aid                                     | 2,515             | 23.1          | 573            | 184            | 68             |
| Municipal Aid                                  | 0                 | 0.0           | 0              | 5              | 22             |
| Township Aid                                   | 179               | 1.6           | 41             | 12             | 6              |
| Total  | 2,694             | 24.8          | 614            | 201            | 96             |
| Local Government Aid (Calendar 2003)           | 316               | 2.9           | 72             | 73             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 20                | 0.2           | 4              | 3              | 4              |
| County HACA (Payable 2003)                     | 280               | 2.6           | 64             | 27             | 26             |
| Criminal Justice Aid (Payable 2003)            | 22                | 0.2           | 5              | 3              | 6              |
| Community Corrections Funding (2003)           | 66                | 0.6           | 15             | 18             | 14             |
| <b>Total Aids</b>                              | <b>10,872</b>     | <b>100.0</b>  | <b>2,478</b>   | <b>2,590</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                   |               |                |                |                |
| Homestead Market Value Credit                  | 295               | 86.3          | 67             | 57             | 58             |
| Agricultural Market Value Credit               | 45                | 13.2          | 10             | 9              | 5              |
| Miscellaneous Credits                          | 2                 | 0.5           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>342</b>        | <b>100.0</b>  | <b>78</b>      | <b>66</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                   |               |                |                |                |
| Regular (Homeowners)                           | 45                | 53.8          | 10             | 12             | 23             |
| Regular (Renters)                              | 38                | 45.0          | 9              | 15             | 27             |
| Targeting Refund                               | 1                 | 1.2           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>84</b>         | <b>100.0</b>  | <b>19</b>      | <b>27</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$11,299</b>   | <b>100.0%</b> | <b>\$2,576</b> | <b>\$2,682</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                   |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                   |               |                |                |                |
| County Levy                                    | \$1,700           | 46.2%         | \$388          | \$366          | \$328          |
| City/Town Levy                                 | 401               | 10.9          | 91             | 119            | 235            |
| School District Net Tax Capacity Levy          | 1,172             | 31.8          | 267            | 172            | 166            |
| School District Referendum Market Value Levy   | 33                | 0.9           | 8              | 1              | 64             |
| Miscellaneous District Levy                    | 12                | 0.3           | 3              | 17             | 148            |
| State Property Tax Levy                        | 361               | 9.8           | 82             | 93             | 116            |
| <b>Total Levy</b>                              | <b>\$3,680</b>    | <b>100.0%</b> | <b>\$839</b>   | <b>\$768</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>342</b>        |               | <b>78</b>      | <b>66</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>3,338</b>      |               | <b>761</b>     | <b>702</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                   |               |                |                |                |
| Market Valuation                               | \$227,328         |               | \$51,819       | \$47,549       | \$63,881       |
| Referendum Market Valuation                    | 135,595           |               | \$30,908       | \$32,421       | \$55,523       |
| Net Tax Capacity (NTC)                         | 2,333             |               | 532            | 516            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.408</b>      |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.025</b>      |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                   |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$1,931           | 25.1%         | \$440          | \$499          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 2,726             | 35.4          | 621            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 562               | 7.3           | 128            | 109            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 414               | 5.4           | 94             | 81             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 612               | 7.9           | 140            | 137            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,100             | 14.3          | 251            | 60             | 116            |
| State Property Tax (Payable 2003)              | 361               | 4.7           | 82             | 93             | 116            |
| <b>Total State Taxes</b>                       | <b>\$7,707</b>    | <b>100.0%</b> | <b>\$1,757</b> | <b>\$1,485</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | LE SUEUR         |               |                | NINE (9)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$31,276         | 59.3%         | \$1,173        | \$1,079        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 7,782            | 14.7          | 292            | 317            | 332            |
| Minnesota Family Investment Program            | 257              | 0.5           | 10             | 11             | 13             |
| General Assistance including GAMC              | 733              | 1.4           | 27             | 31             | 50             |
| Social Services                                | 4,674            | 8.9           | 175            | 178            | 187            |
| Miscellaneous                                  | 499              | 0.9           | 19             | 15             | 23             |
| Total  | 13,944           | 26.4          | 523            | 553            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,976            | 5.6           | 112            | 124            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 15             | 22             |
| Township Aid                                   | 121              | 0.2           | 5              | 11             | 6              |
| Total  | 3,097            | 5.9           | 116            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 2,510            | 4.8           | 94             | 161            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 159              | 0.3           | 6              | 4              | 4              |
| County HACA (Payable 2003)                     | 1,496            | 2.8           | 56             | 35             | 26             |
| Criminal Justice Aid (Payable 2003)            | 99               | 0.2           | 4              | 5              | 6              |
| Community Corrections Funding (2003)           | 194              | 0.4           | 7              | 14             | 14             |
| <b>Total Aids</b>                              | <b>52,776</b>    | <b>100.0</b>  | <b>1,979</b>   | <b>2,002</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 2,043            | 86.9          | 77             | 67             | 58             |
| Agricultural Market Value Credit               | 307              | 13.1          | 12             | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 1              | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,350</b>     | <b>100.0</b>  | <b>88</b>      | <b>79</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 456              | 57.8          | 17             | 12             | 23             |
| Regular (Renters)                              | 318              | 40.4          | 12             | 19             | 27             |
| Targeting Refund                               | 14               | 1.8           | 1              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>788</b>       | <b>100.0</b>  | <b>30</b>      | <b>32</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$55,914</b>  | <b>100.0%</b> | <b>\$2,097</b> | <b>\$2,113</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$8,312          | 42.5%         | \$312          | \$328          | \$328          |
| City/Town Levy                                 | 5,054            | 25.9          | 190            | 190            | 235            |
| School District Net Tax Capacity Levy          | 3,594            | 18.4          | 135            | 104            | 166            |
| School District Referendum Market Value Levy   | 577              | 3.0           | 22             | 32             | 64             |
| Miscellaneous District Levy                    | 524              | 2.7           | 20             | 23             | 148            |
| State Property Tax Levy                        | 1,488            | 7.6           | 56             | 70             | 116            |
| <b>Total Levy</b>                              | <b>\$19,549</b>  | <b>100.0%</b> | <b>\$733</b>   | <b>\$746</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,350</b>     |               | <b>88</b>      | <b>79</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>17,199</b>    |               | <b>645</b>     | <b>667</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,698,310      |               | \$63,693       | \$62,517       | \$63,881       |
| Referendum Market Valuation                    | 1,195,058        |               | \$44,819       | \$37,146       | \$55,523       |
| Net Tax Capacity (NTC)                         | 16,764           |               | 629            | 622            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.027</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.065</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$19,447         | 53.2%         | \$729          | \$690          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 5,234            | 14.3          | 196            | 468            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 3,402            | 9.3           | 128            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,642            | 7.2           | 99             | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 3,113            | 8.5           | 117            | 132            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,198            | 3.3           | 45             | 68             | 116            |
| State Property Tax (Payable 2003)              | 1,488            | 4.1           | 56             | 70             | 116            |
| <b>Total State Taxes</b>                       | <b>\$36,524</b>  | <b>100.0%</b> | <b>\$1,370</b> | <b>\$1,641</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | LINCOLN          |               |                | SOUTHWEST (8)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$6,820          | 45.5%         | \$1,105        | \$1,250        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             |                  |               |                | 383            | 332            |
| Minnesota Family Investment Program            |                  | See Note      |                | 9              | 13             |
| General Assistance including GAMC              |                  |               |                | 34             | 50             |
| Social Services                                |                  |               |                | 201            | 187            |
| Miscellaneous                                  |                  |               |                | 19             | 23             |
| Total  | 4,001            | 26.7          | 648            | 646            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,077            | 13.9          | 337            | 225            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 9              | 22             |
| Township Aid                                   | 405              | 2.7           | 66             | 36             | 6              |
| Total  | 2,482            | 16.6          | 402            | 270            | 96             |
| Local Government Aid (Calendar 2003)           | 949              | 6.3           | 154            | 170            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 73               | 0.5           | 12             | 8              | 4              |
| County HACA (Payable 2003)                     | 536              | 3.6           | 87             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 21               | 0.1           | 3              | 5              | 6              |
| Community Corrections Funding (2003)           | 93               | 0.6           | 15             | 14             | 14             |
| <b>Total Aids</b>                              | <b>14,975</b>    | <b>100.0</b>  | <b>2,427</b>   | <b>2,409</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 358              | 64.4          | 58             | 61             | 58             |
| Agricultural Market Value Credit               | 199              | 35.6          | 32             | 19             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>557</b>       | <b>100.0</b>  | <b>90</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 70               | 58.9          | 11             | 10             | 23             |
| Regular (Renters)                              | 48               | 40.1          | 8              | 15             | 27             |
| Targeting Refund                               | 1                | 1.1           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>119</b>       | <b>100.0</b>  | <b>19</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$15,651</b>  | <b>100.0%</b> | <b>\$2,536</b> | <b>\$2,514</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$3,015          | 55.2%         | \$489          | \$377          | \$328          |
| City/Town Levy                                 | 1,149            | 21.0          | 186            | 192            | 235            |
| School District Net Tax Capacity Levy          | 496              | 9.1           | 80             | 140            | 166            |
| School District Referendum Market Value Levy   | 180              | 3.3           | 29             | 27             | 64             |
| Miscellaneous District Levy                    | 90               | 1.6           | 15             | 31             | 148            |
| State Property Tax Levy                        | 530              | 9.7           | 86             | 64             | 116            |
| <b>Total Levy</b>                              | <b>\$5,459</b>   | <b>100.0%</b> | <b>\$885</b>   | <b>\$830</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>557</b>       |               | <b>90</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>4,902</b>     |               | <b>794</b>     | <b>750</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$405,510        |               | \$65,712       | \$70,442       | \$63,881       |
| Referendum Market Valuation                    | 174,861          |               | \$28,336       | \$28,046       | \$55,523       |
| Net Tax Capacity (NTC)                         | 3,970            |               | 643            | 657            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.196</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.103</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$2,900          | 38.4%         | \$470          | \$601          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 1,654            | 21.9          | 268            | 376            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 820              | 10.9          | 133            | 126            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 599              | 7.9           | 97             | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 876              | 11.6          | 142            | 159            | 124            |
| Corporate Income Tax (Calendar 2002)           | 164              | 2.2           | 27             | 58             | 116            |
| State Property Tax (Payable 2003)              | 530              | 7.0           | 86             | 64             | 116            |
| <b>Total State Taxes</b>                       | <b>\$7,544</b>   | <b>100.0%</b> | <b>\$1,222</b> | <b>\$1,480</b> | <b>\$2,230</b> |

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$25.8 million, which was allocated to the counties on a per capita basis (\$4.001 million estimated to Lincoln county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

| I. Major State Aids/Credits                    | LYON             |               |                | SOUTHWEST (8)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$31,393         | 54.8%         | \$1,256        | \$1,250        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             |                  |               |                | 383            | 332            |
| Minnesota Family Investment Program            |                  | See Note      |                | 9              | 13             |
| General Assistance including GAMC              |                  |               |                | 34             | 50             |
| Social Services                                |                  |               |                | 201            | 187            |
| Miscellaneous                                  |                  |               |                | 19             | 23             |
| Total  | 16,066           | 28.0          | 643            | 646            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,376            | 5.9           | 135            | 225            | 68             |
| Municipal Aid                                  | 489              | 0.9           | 20             | 9              | 22             |
| Township Aid                                   | 403              | 0.7           | 16             | 36             | 6              |
| Total  | 4,268            | 7.4           | 171            | 270            | 96             |
| Local Government Aid (Calendar 2003)           | 4,085            | 7.1           | 163            | 170            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 61               | 0.1           | 2              | 8              | 4              |
| County HACA (Payable 2003)                     | 707              | 1.2           | 28             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 107              | 0.2           | 4              | 5              | 6              |
| Community Corrections Funding (2003)           | 626              | 1.1           | 25             | 14             | 14             |
| <b>Total Aids</b>                              | <b>57,313</b>    | <b>100.0</b>  | <b>2,293</b>   | <b>2,409</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,561            | 85.5          | 62             | 61             | 58             |
| Agricultural Market Value Credit               | 265              | 14.5          | 11             | 19             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,826</b>     | <b>100.0</b>  | <b>73</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 217              | 25.9          | 9              | 10             | 23             |
| Regular (Renters)                              | 615              | 73.4          | 25             | 15             | 27             |
| Targeting Refund                               | 5                | 0.6           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>838</b>       | <b>100.0</b>  | <b>34</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$59,977</b>  | <b>100.0%</b> | <b>\$2,399</b> | <b>\$2,514</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$7,684          | 40.1%         | \$307          | \$377          | \$328          |
| City/Town Levy                                 | 4,962            | 25.9          | 198            | 192            | 235            |
| School District Net Tax Capacity Levy          | 2,574            | 13.4          | 103            | 140            | 166            |
| School District Referendum Market Value Levy   | 242              | 1.3           | 10             | 27             | 64             |
| Miscellaneous District Levy                    | 1,307            | 6.8           | 52             | 31             | 148            |
| State Property Tax Levy                        | 2,397            | 12.5          | 96             | 64             | 116            |
| <b>Total Levy</b>                              | <b>\$19,165</b>  | <b>100.0%</b> | <b>\$767</b>   | <b>\$830</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,826</b>     |               | <b>73</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>17,339</b>    |               | <b>694</b>     | <b>750</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,436,037      |               | \$57,441       | \$70,442       | \$63,881       |
| Referendum Market Valuation                    | 910,675          |               | \$36,427       | \$28,046       | \$55,523       |
| Net Tax Capacity (NTC)                         | 15,143           |               | 606            | 657            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.084</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.027</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$20,080         | 41.8%         | \$803          | \$601          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 14,811           | 30.9          | 592            | 376            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 3,050            | 6.4           | 122            | 126            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,380            | 5.0           | 95             | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 3,088            | 6.4           | 124            | 159            | 124            |
| Corporate Income Tax (Calendar 2002)           | 2,196            | 4.6           | 88             | 58             | 116            |
| State Property Tax (Payable 2003)              | 2,397            | 5.0           | 96             | 64             | 116            |
| <b>Total State Taxes</b>                       | <b>\$48,002</b>  | <b>100.0%</b> | <b>\$1,920</b> | <b>\$1,480</b> | <b>\$2,230</b> |

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$25.8 million, which was allocated to the counties on a per capita basis (\$16.066 million estimated to Lyon county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

| I. Major State Aids/Credits                    | MCLEOD           |               |                | SIX EAST (6E)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$38,279         | 58.5%         | \$1,067        | \$1,195        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 9,016            | 13.8          | 251            | 333            | 332            |
| Minnesota Family Investment Program            | 291              | 0.4           | 8              | 12             | 13             |
| General Assistance including GAMC              | 797              | 1.2           | 22             | 33             | 50             |
| Social Services                                | 5,290            | 8.1           | 147            | 192            | 187            |
| Miscellaneous                                  | 541              | 0.8           | 15             | 17             | 23             |
| Total  | 15,935           | 24.4          | 444            | 587            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,033            | 4.6           | 85             | 119            | 68             |
| Municipal Aid                                  | 754              | 1.2           | 21             | 14             | 22             |
| Township Aid                                   | 1,246            | 1.9           | 35             | 21             | 6              |
| Total  | 5,033            | 7.7           | 140            | 154            | 96             |
| Local Government Aid (Calendar 2003)           | 4,101            | 6.3           | 114            | 121            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 129              | 0.2           | 4              | 3              | 4              |
| County HACA (Payable 2003)                     | 1,366            | 2.1           | 38             | 42             | 26             |
| Criminal Justice Aid (Payable 2003)            | 219              | 0.3           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 375              | 0.6           | 10             | 12             | 14             |
| <b>Total Aids</b>                              | <b>65,438</b>    | <b>100.0</b>  | <b>1,824</b>   | <b>2,119</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 2,693            | 87.8          | 75             | 71             | 58             |
| Agricultural Market Value Credit               | 375              | 12.2          | 10             | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>3,069</b>     | <b>100.0</b>  | <b>86</b>      | <b>84</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 820              | 49.9          | 23             | 18             | 23             |
| Regular (Renters)                              | 782              | 47.5          | 22             | 20             | 27             |
| Targeting Refund                               | 43               | 2.6           | 1              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,646</b>     | <b>100.0</b>  | <b>46</b>      | <b>39</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$70,152</b>  | <b>100.0%</b> | <b>\$1,956</b> | <b>\$2,241</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$12,169         | 42.7%         | \$339          | \$387          | \$328          |
| City/Town Levy                                 | 8,828            | 31.0          | 246            | 199            | 235            |
| School District Net Tax Capacity Levy          | 3,213            | 11.3          | 90             | 120            | 166            |
| School District Referendum Market Value Levy   | 1,284            | 4.5           | 36             | 37             | 64             |
| Miscellaneous District Levy                    | 820              | 2.9           | 23             | 23             | 148            |
| State Property Tax Levy                        | 2,158            | 7.6           | 60             | 63             | 116            |
| <b>Total Levy</b>                              | <b>\$28,473</b>  | <b>100.0%</b> | <b>\$794</b>   | <b>\$829</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>3,069</b>     |               | <b>86</b>      | <b>84</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>25,404</b>    |               | <b>708</b>     | <b>745</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,923,875      |               | \$53,632       | \$59,943       | \$63,881       |
| Referendum Market Valuation                    | 1,468,557        |               | \$40,939       | \$37,258       | \$55,523       |
| Net Tax Capacity (NTC)                         | 19,750           |               | 551            | 593            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.264</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.087</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$27,231         | 42.0%         | \$759          | \$710          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 19,713           | 30.4          | 550            | 479            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 4,607            | 7.1           | 128            | 127            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 3,587            | 5.5           | 100            | 97             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 4,084            | 6.3           | 114            | 129            | 124            |
| Corporate Income Tax (Calendar 2002)           | 3,525            | 5.4           | 98             | 74             | 116            |
| State Property Tax (Payable 2003)              | 2,158            | 3.3           | 60             | 63             | 116            |
| <b>Total State Taxes</b>                       | <b>\$64,906</b>  | <b>100.0%</b> | <b>\$1,809</b> | <b>\$1,679</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | MAHNOMEN         |               |                | HEADWATERS (2) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$11,669         | 56.6%         | \$2,284        | \$1,429        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 3,589            | 17.4          | 703            | 504            | 332            |
| Minnesota Family Investment Program            | 247              | 1.2           | 48             | 33             | 13             |
| General Assistance including GAMC              | 444              | 2.2           | 87             | 60             | 50             |
| Social Services                                | 1,553            | 7.5           | 304            | 218            | 187            |
| Miscellaneous                                  | 153              | 0.7           | 30             | 21             | 23             |
| Total  | 5,986            | 29.0          | 1,172          | 835            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 1,970            | 9.6           | 386            | 184            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 5              | 22             |
| Township Aid                                   | 102              | 0.5           | 20             | 12             | 6              |
| Total  | 2,072            | 10.1          | 406            | 201            | 96             |
| Local Government Aid (Calendar 2003)           | 383              | 1.9           | 75             | 73             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 129              | 0.6           | 25             | 3              | 4              |
| County HACA (Payable 2003)                     | 226              | 1.1           | 44             | 27             | 26             |
| Criminal Justice Aid (Payable 2003)            | 39               | 0.2           | 8              | 3              | 6              |
| Community Corrections Funding (2003)           | 110              | 0.5           | 22             | 18             | 14             |
| <b>Total Aids</b>                              | <b>20,615</b>    | <b>100.0</b>  | <b>4,036</b>   | <b>2,590</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 258              | 72.2          | 51             | 57             | 58             |
| Agricultural Market Value Credit               | 100              | 27.8          | 19             | 9              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>358</b>       | <b>100.0</b>  | <b>70</b>      | <b>66</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 57               | 58.3          | 11             | 12             | 23             |
| Regular (Renters)                              | 40               | 40.7          | 8              | 15             | 27             |
| Targeting Refund                               | 1                | 1.0           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>98</b>        | <b>100.0</b>  | <b>19</b>      | <b>27</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$21,071</b>  | <b>100.0%</b> | <b>\$4,125</b> | <b>\$2,682</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$2,760          | 59.4%         | \$540          | \$366          | \$328          |
| City/Town Levy                                 | 730              | 15.7          | 143            | 119            | 235            |
| School District Net Tax Capacity Levy          | 577              | 12.4          | 113            | 172            | 166            |
| School District Referendum Market Value Levy   | 2                | 0.1           | 0              | 1              | 64             |
| Miscellaneous District Levy                    | 180              | 3.9           | 35             | 17             | 148            |
| State Property Tax Levy                        | 400              | 8.6           | 78             | 93             | 116            |
| <b>Total Levy</b>                              | <b>\$4,650</b>   | <b>100.0%</b> | <b>\$910</b>   | <b>\$768</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>358</b>       |               | <b>70</b>      | <b>66</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>4,292</b>     |               | <b>840</b>     | <b>702</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$238,347        |               | \$46,661       | \$47,549       | \$63,881       |
| Referendum Market Valuation                    | 117,890          |               | \$23,079       | \$32,421       | \$55,523       |
| Net Tax Capacity (NTC)                         | 2,395            |               | 469            | 516            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.772</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.002</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$1,377          | 21.5%         | \$269          | \$499          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 2,746            | 42.8          | 538            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 509              | 7.9           | 100            | 109            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 378              | 5.9           | 74             | 81             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 893              | 13.9          | 175            | 137            | 124            |
| Corporate Income Tax (Calendar 2002)           | 115              | 1.8           | 22             | 60             | 116            |
| State Property Tax (Payable 2003)              | 400              | 6.2           | 78             | 93             | 116            |
| <b>Total State Taxes</b>                       | <b>\$6,417</b>   | <b>100.0%</b> | <b>\$1,256</b> | <b>\$1,485</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | MARSHALL         |               |                | NW (1)         | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$13,306         | 49.7%         | \$1,333        | \$1,393        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 4,100            | 15.3          | 411            | 429            | 332            |
| Minnesota Family Investment Program            | 88               | 0.3           | 9              | 11             | 13             |
| General Assistance including GAMC              | 355              | 1.3           | 36             | 43             | 50             |
| Social Services                                | 1,920            | 7.2           | 192            | 235            | 187            |
| Miscellaneous                                  | 163              | 0.6           | 16             | 19             | 23             |
| Total  | 6,626            | 24.7          | 664            | 737            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 4,387            | 16.4          | 440            | 271            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 16             | 22             |
| Township Aid                                   | 773              | 2.9           | 77             | 39             | 6              |
| Total  | 5,160            | 19.3          | 517            | 325            | 96             |
| Local Government Aid (Calendar 2003)           | 1,014            | 3.8           | 102            | 141            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 12               | 0.0           | 1              | 7              | 4              |
| County HACA (Payable 2003)                     | 538              | 2.0           | 54             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 44               | 0.2           | 4              | 5              | 6              |
| Community Corrections Funding (2003)           | 80               | 0.3           | 8              | 16             | 14             |
| <b>Total Aids</b>                              | <b>26,779</b>    | <b>100.0</b>  | <b>2,684</b>   | <b>2,671</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 471              | 61.3          | 47             | 54             | 58             |
| Agricultural Market Value Credit               | 298              | 38.7          | 30             | 17             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 11             | 4              |
| <b>Total Property Tax Credits</b>              | <b>769</b>       | <b>100.0</b>  | <b>77</b>      | <b>82</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 22               | 18.3          | 2              | 9              | 23             |
| Regular (Renters)                              | 96               | 80.9          | 10             | 13             | 27             |
| Targeting Refund                               | 1                | 0.8           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>118</b>       | <b>100.0</b>  | <b>12</b>      | <b>22</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$27,667</b>  | <b>100.0%</b> | <b>\$2,772</b> | <b>\$2,775</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$3,166          | 40.2%         | \$317          | \$334          | \$328          |
| City/Town Levy                                 | 1,878            | 23.8          | 188            | 184            | 235            |
| School District Net Tax Capacity Levy          | 1,039            | 13.2          | 104            | 129            | 166            |
| School District Referendum Market Value Levy   | 293              | 3.7           | 29             | 25             | 64             |
| Miscellaneous District Levy                    | 499              | 6.3           | 50             | 45             | 148            |
| State Property Tax Levy                        | 1,001            | 12.7          | 100            | 69             | 116            |
| <b>Total Levy</b>                              | <b>\$7,875</b>   | <b>100.0%</b> | <b>\$789</b>   | <b>\$786</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>769</b>       |               | <b>77</b>      | <b>82</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>7,105</b>     |               | <b>712</b>     | <b>704</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$636,405        |               | \$63,774       | \$49,602       | \$63,881       |
| Referendum Market Valuation                    | 235,970          |               | \$23,647       | \$24,694       | \$55,523       |
| Net Tax Capacity (NTC)                         | 6,263            |               | 628            | 496            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.050</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.124</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$5,745          | 43.6%         | \$576          | \$671          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 1,851            | 14.0          | 185            | 327            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,401            | 10.6          | 140            | 125            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,070            | 8.1           | 107            | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,810            | 13.7          | 181            | 146            | 124            |
| Corporate Income Tax (Calendar 2002)           | 306              | 2.3           | 31             | 56             | 116            |
| State Property Tax (Payable 2003)              | 1,001            | 7.6           | 100            | 69             | 116            |
| <b>Total State Taxes</b>                       | <b>\$13,183</b>  | <b>100.0%</b> | <b>\$1,321</b> | <b>\$1,490</b> | <b>\$2,230</b> |



| I. Major State Aids/Credits                    | MARTIN           |               |                | NINE (9)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$25,569         | 50.8%         | \$1,204        | \$1,079        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             |                  |               |                | 317            | 332            |
| Minnesota Family Investment Program            |                  | See Note      |                | 11             | 13             |
| General Assistance including GAMC              |                  |               |                | 31             | 50             |
| Social Services                                |                  |               |                | 178            | 187            |
| Miscellaneous                                  |                  |               |                | 15             | 23             |
| Total  | 14,833           | 29.5          | 699            | 553            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,301            | 6.6           | 156            | 124            | 68             |
| Municipal Aid                                  | 645              | 1.3           | 30             | 15             | 22             |
| Township Aid                                   | 356              | 0.7           | 17             | 11             | 6              |
| Total  | 4,302            | 8.5           | 203            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 4,632            | 9.2           | 218            | 161            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 101              | 0.2           | 5              | 4              | 4              |
| County HACA (Payable 2003)                     | 442              | 0.9           | 21             | 35             | 26             |
| Criminal Justice Aid (Payable 2003)            | 120              | 0.2           | 6              | 5              | 6              |
| Community Corrections Funding (2003)           | 324              | 0.6           | 15             | 14             | 14             |
| <b>Total Aids</b>                              | <b>50,323</b>    | <b>100.0</b>  | <b>2,371</b>   | <b>2,002</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,419            | 82.6          | 67             | 67             | 58             |
| Agricultural Market Value Credit               | 298              | 17.4          | 14             | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 1              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,717</b>     | <b>100.0</b>  | <b>81</b>      | <b>79</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 153              | 26.9          | 7              | 12             | 23             |
| Regular (Renters)                              | 414              | 72.6          | 19             | 19             | 27             |
| Targeting Refund                               | 2                | 0.4           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>570</b>       | <b>100.0</b>  | <b>27</b>      | <b>32</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$52,609</b>  | <b>100.0%</b> | <b>\$2,478</b> | <b>\$2,113</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$6,891          | 42.6%         | \$325          | \$328          | \$328          |
| City/Town Levy                                 | 3,783            | 23.4          | 178            | 190            | 235            |
| School District Net Tax Capacity Levy          | 2,994            | 18.5          | 141            | 104            | 166            |
| School District Referendum Market Value Levy   | 324              | 2.0           | 15             | 32             | 64             |
| Miscellaneous District Levy                    | 419              | 2.6           | 20             | 23             | 148            |
| State Property Tax Levy                        | 1,776            | 11.0          | 84             | 70             | 116            |
| <b>Total Levy</b>                              | <b>\$16,187</b>  | <b>100.0%</b> | <b>\$763</b>   | <b>\$746</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,717</b>     |               | <b>81</b>      | <b>79</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>14,470</b>    |               | <b>682</b>     | <b>667</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,567,753      |               | \$73,853       | \$62,517       | \$63,881       |
| Referendum Market Valuation                    | 694,623          |               | \$32,722       | \$37,146       | \$55,523       |
| Net Tax Capacity (NTC)                         | 15,418           |               | 726            | 622            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.909</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.047</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$13,308         | 41.1%         | \$627          | \$690          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 7,545            | 23.3          | 355            | 468            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,760            | 8.5           | 130            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,098            | 6.5           | 99             | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 3,432            | 10.6          | 162            | 132            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,427            | 4.4           | 67             | 68             | 116            |
| State Property Tax (Payable 2003)              | 1,776            | 5.5           | 84             | 70             | 116            |
| <b>Total State Taxes</b>                       | <b>\$32,346</b>  | <b>100.0%</b> | <b>\$1,524</b> | <b>\$1,641</b> | <b>\$2,230</b> |

NOTE: The human service amounts were not available by county for the Human Services Board (Faribault and Martin). The total for the Human Service Board is \$25.9 million, which was allocated to the counties on a per capita basis (\$14.833 million estimated to Martin county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

| I. Major State Aids/Credits                    | MEEKER           |               |                | SIX EAST (6E)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$40,355         | 69.0%         | \$1,741        | \$1,195        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 6,614            | 11.3          | 285            | 333            | 332            |
| Minnesota Family Investment Program            | 199              | 0.3           | 9              | 12             | 13             |
| General Assistance including GAMC              | 745              | 1.3           | 32             | 33             | 50             |
| Social Services                                | 3,645            | 6.2           | 157            | 192            | 187            |
| Miscellaneous                                  | 292              | 0.5           | 13             | 17             | 23             |
| Total  | 11,495           | 19.7          | 496            | 587            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,415            | 4.1           | 104            | 119            | 68             |
| Municipal Aid                                  | 257              | 0.4           | 11             | 14             | 22             |
| Township Aid                                   | 399              | 0.7           | 17             | 21             | 6              |
| Total  | 3,070            | 5.3           | 132            | 154            | 96             |
| Local Government Aid (Calendar 2003)           | 2,198            | 3.8           | 95             | 121            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 43               | 0.1           | 2              | 3              | 4              |
| County HACA (Payable 2003)                     | 984              | 1.7           | 42             | 42             | 26             |
| Criminal Justice Aid (Payable 2003)            | 134              | 0.2           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 177              | 0.3           | 8              | 12             | 14             |
| <b>Total Aids</b>                              | <b>58,456</b>    | <b>100.0</b>  | <b>2,522</b>   | <b>2,119</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,695            | 83.6          | 73             | 71             | 58             |
| Agricultural Market Value Credit               | 327              | 16.1          | 14             | 12             | 5              |
| Miscellaneous Credits                          | 6                | 0.3           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,029</b>     | <b>100.0</b>  | <b>88</b>      | <b>84</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 410              | 53.3          | 18             | 18             | 23             |
| Regular (Renters)                              | 346              | 44.9          | 15             | 20             | 27             |
| Targeting Refund                               | 14               | 1.8           | 1              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>769</b>       | <b>100.0</b>  | <b>33</b>      | <b>39</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$61,254</b>  | <b>100.0%</b> | <b>\$2,642</b> | <b>\$2,241</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$6,897          | 42.0%         | \$298          | \$387          | \$328          |
| City/Town Levy                                 | 4,332            | 26.4          | 187            | 199            | 235            |
| School District Net Tax Capacity Levy          | 3,427            | 20.9          | 148            | 120            | 166            |
| School District Referendum Market Value Levy   | 468              | 2.9           | 20             | 37             | 64             |
| Miscellaneous District Levy                    | 288              | 1.8           | 12             | 23             | 148            |
| State Property Tax Levy                        | 1,005            | 6.1           | 43             | 63             | 116            |
| <b>Total Levy</b>                              | <b>\$16,417</b>  | <b>100.0%</b> | <b>\$708</b>   | <b>\$829</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,029</b>     |               | <b>88</b>      | <b>84</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>14,388</b>    |               | <b>621</b>     | <b>745</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,344,528      |               | \$57,999       | \$59,943       | \$63,881       |
| Referendum Market Valuation                    | 842,052          |               | \$36,324       | \$37,258       | \$55,523       |
| Net Tax Capacity (NTC)                         | 12,831           |               | 553            | 593            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.163</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.056</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$15,223         | 47.4%         | \$657          | \$710          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 6,740            | 21.0          | 291            | 479            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,926            | 9.1           | 126            | 127            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,228            | 6.9           | 96             | 97             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,884            | 9.0           | 124            | 129            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,124            | 3.5           | 48             | 74             | 116            |
| State Property Tax (Payable 2003)              | 1,005            | 3.1           | 43             | 63             | 116            |
| <b>Total State Taxes</b>                       | <b>\$32,129</b>  | <b>100.0%</b> | <b>\$1,386</b> | <b>\$1,679</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | MILLE LACS       |               |                | E CENTRAL (7E) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$43,401         | 65.3%         | \$1,789        | \$1,227        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 9,983            | 15.0          | 412            | 294            | 332            |
| Minnesota Family Investment Program            | 279              | 0.4           | 12             | 10             | 13             |
| General Assistance including GAMC              | 1,526            | 2.3           | 63             | 42             | 50             |
| Social Services                                | 4,665            | 7.0           | 192            | 165            | 187            |
| Miscellaneous                                  | 455              | 0.7           | 19             | 15             | 23             |
| Total  | 16,908           | 25.5          | 697            | 526            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,134            | 4.7           | 129            | 107            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 4              | 22             |
| Township Aid                                   | 161              | 0.2           | 7              | 6              | 6              |
| Total  | 3,295            | 5.0           | 136            | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 1,227            | 1.8           | 51             | 38             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 49               | 0.1           | 2              | 1              | 4              |
| County HACA (Payable 2003)                     | 832              | 1.3           | 34             | 46             | 26             |
| Criminal Justice Aid (Payable 2003)            | 169              | 0.3           | 7              | 6              | 6              |
| Community Corrections Funding (2003)           | 539              | 0.8           | 22             | 16             | 14             |
| <b>Total Aids</b>                              | <b>66,421</b>    | <b>100.0</b>  | <b>2,739</b>   | <b>1,977</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,721            | 88.2          | 71             | 70             | 58             |
| Agricultural Market Value Credit               | 228              | 11.7          | 9              | 10             | 5              |
| Miscellaneous Credits                          | 2                | 0.1           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,950</b>     | <b>100.0</b>  | <b>80</b>      | <b>81</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 682              | 59.6          | 28             | 27             | 23             |
| Regular (Renters)                              | 455              | 39.7          | 19             | 16             | 27             |
| Targeting Refund                               | 8                | 0.7           | 0              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,145</b>     | <b>100.0</b>  | <b>47</b>      | <b>44</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$69,515</b>  | <b>100.0%</b> | <b>\$2,866</b> | <b>\$2,102</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$9,689          | 54.8%         | \$399          | \$359          | \$328          |
| City/Town Levy                                 | 3,272            | 18.5          | 135            | 172            | 235            |
| School District Net Tax Capacity Levy          | 2,862            | 16.2          | 118            | 160            | 166            |
| School District Referendum Market Value Levy   | 4                | 0.0           | 0              | 21             | 64             |
| Miscellaneous District Levy                    | 628              | 3.6           | 26             | 23             | 148            |
| State Property Tax Levy                        | 1,224            | 6.9           | 50             | 51             | 116            |
| <b>Total Levy</b>                              | <b>\$17,678</b>  | <b>100.0%</b> | <b>\$729</b>   | <b>\$786</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,950</b>     |               | <b>80</b>      | <b>81</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>15,728</b>    |               | <b>648</b>     | <b>705</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,100,173      |               | \$45,360       | \$50,929       | \$63,881       |
| Referendum Market Valuation                    | 848,797          |               | \$34,996       | \$41,812       | \$55,523       |
| Net Tax Capacity (NTC)                         | 11,266           |               | 464            | 527            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.454</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.001</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$14,550         | 39.6%         | \$600          | \$723          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 9,489            | 25.8          | 391            | 370            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,964            | 8.1           | 122            | 124            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,223            | 6.1           | 92             | 96             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 4,643            | 12.6          | 191            | 173            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,631            | 4.4           | 67             | 45             | 116            |
| State Property Tax (Payable 2003)              | 1,224            | 3.3           | 50             | 51             | 116            |
| <b>Total State Taxes</b>                       | <b>\$36,724</b>  | <b>100.0%</b> | <b>\$1,514</b> | <b>\$1,582</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | MORRISON         |               |                | FIVE (5)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$40,441         | 57.2%         | \$1,240        | \$1,304        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 12,420           | 17.6          | 381            | 390            | 332            |
| Minnesota Family Investment Program            | 212              | 0.3           | 7              | 13             | 13             |
| General Assistance including GAMC              | 1,027            | 1.5           | 31             | 47             | 50             |
| Social Services                                | 6,497            | 9.2           | 199            | 218            | 187            |
| Miscellaneous                                  | 589              | 0.8           | 18             | 22             | 23             |
| Total  | 20,744           | 29.3          | 636            | 690            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,927            | 5.6           | 120            | 110            | 68             |
| Municipal Aid                                  | 424              | 0.6           | 13             | 7              | 22             |
| Township Aid                                   | 432              | 0.6           | 13             | 10             | 6              |
| Total  | 4,784            | 6.8           | 147            | 128            | 96             |
| Local Government Aid (Calendar 2003)           | 2,651            | 3.7           | 81             | 77             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 62               | 0.1           | 2              | 2              | 4              |
| County HACA (Payable 2003)                     | 1,329            | 1.9           | 41             | 33             | 26             |
| Criminal Justice Aid (Payable 2003)            | 179              | 0.3           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 551              | 0.8           | 17             | 14             | 14             |
| <b>Total Aids</b>                              | <b>70,741</b>    | <b>100.0</b>  | <b>2,169</b>   | <b>2,254</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 2,319            | 78.3          | 71             | 67             | 58             |
| Agricultural Market Value Credit               | 642              | 21.7          | 20             | 11             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 7              | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,961</b>     | <b>100.0</b>  | <b>91</b>      | <b>84</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 833              | 57.2          | 26             | 16             | 23             |
| Regular (Renters)                              | 588              | 40.4          | 18             | 16             | 27             |
| Targeting Refund                               | 36               | 2.5           | 1              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,457</b>     | <b>100.0</b>  | <b>45</b>      | <b>33</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$75,159</b>  | <b>100.0%</b> | <b>\$2,304</b> | <b>\$2,371</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$10,592         | 46.4%         | \$325          | \$350          | \$328          |
| City/Town Levy                                 | 5,058            | 22.2          | 155            | 211            | 235            |
| School District Net Tax Capacity Levy          | 4,077            | 17.9          | 125            | 168            | 166            |
| School District Referendum Market Value Levy   | 165              | 0.7           | 5              | 8              | 64             |
| Miscellaneous District Levy                    | 1,008            | 4.4           | 31             | 25             | 148            |
| State Property Tax Levy                        | 1,916            | 8.4           | 59             | 138            | 116            |
| <b>Total Levy</b>                              | <b>\$22,815</b>  | <b>100.0%</b> | <b>\$699</b>   | <b>\$899</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,961</b>     |               | <b>91</b>      | <b>84</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>19,854</b>    |               | <b>609</b>     | <b>815</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,616,950      |               | \$49,572       | \$69,272       | \$63,881       |
| Referendum Market Valuation                    | 1,096,762        |               | \$33,624       | \$43,199       | \$55,523       |
| Net Tax Capacity (NTC)                         | 16,092           |               | 493            | 731            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.276</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.021</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$16,989         | 38.9%         | \$521          | \$626          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 10,913           | 25.0          | 335            | 566            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 3,987            | 9.1           | 122            | 123            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,948            | 6.7           | 90             | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 5,586            | 12.8          | 171            | 155            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,338            | 3.1           | 41             | 50             | 116            |
| State Property Tax (Payable 2003)              | 1,916            | 4.4           | 59             | 138            | 116            |
| <b>Total State Taxes</b>                       | <b>\$43,677</b>  | <b>100.0%</b> | <b>\$1,339</b> | <b>\$1,751</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | MOWER            |               |                | SE MN (10)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$41,402         | 50.5%         | \$1,064        | \$1,092        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 14,201           | 17.3          | 365            | 277            | 332            |
| Minnesota Family Investment Program            | 405              | 0.5           | 10             | 9              | 13             |
| General Assistance including GAMC              | 1,732            | 2.1           | 45             | 36             | 50             |
| Social Services                                | 8,004            | 9.8           | 206            | 179            | 187            |
| Miscellaneous                                  | 747              | 0.9           | 19             | 17             | 23             |
| Total  | 25,090           | 30.6          | 645            | 519            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,973            | 4.8           | 102            | 91             | 68             |
| Municipal Aid                                  | 970              | 1.2           | 25             | 17             | 22             |
| Township Aid                                   | 289              | 0.4           | 7              | 9              | 6              |
| Total  | 5,232            | 6.4           | 134            | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 7,940            | 9.7           | 204            | 123            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 129              | 0.2           | 3              | 5              | 4              |
| County HACA (Payable 2003)                     | 1,488            | 1.8           | 38             | 31             | 26             |
| Criminal Justice Aid (Payable 2003)            | 263              | 0.3           | 7              | 6              | 6              |
| Community Corrections Funding (2003)           | 419              | 0.5           | 11             | 12             | 14             |
| <b>Total Aids</b>                              | <b>81,963</b>    | <b>100.0</b>  | <b>2,107</b>   | <b>1,904</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 2,838            | 89.1          | 73             | 69             | 58             |
| Agricultural Market Value Credit               | 348              | 10.9          | 9              | 8              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>3,186</b>     | <b>100.0</b>  | <b>82</b>      | <b>77</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 208              | 18.6          | 5              | 15             | 23             |
| Regular (Renters)                              | 886              | 79.2          | 23             | 20             | 27             |
| Targeting Refund                               | 25               | 2.3           | 1              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,120</b>     | <b>100.0</b>  | <b>29</b>      | <b>36</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$86,269</b>  | <b>100.0%</b> | <b>\$2,217</b> | <b>\$2,018</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$8,068          | 38.0%         | \$207          | \$313          | \$328          |
| City/Town Levy                                 | 5,553            | 26.2          | 143            | 210            | 235            |
| School District Net Tax Capacity Levy          | 3,879            | 18.3          | 100            | 152            | 166            |
| School District Referendum Market Value Levy   | 1,085            | 5.1           | 28             | 38             | 64             |
| Miscellaneous District Levy                    | 705              | 3.3           | 18             | 28             | 148            |
| State Property Tax Levy                        | 1,919            | 9.0           | 49             | 74             | 116            |
| <b>Total Levy</b>                              | <b>\$21,208</b>  | <b>100.0%</b> | <b>\$545</b>   | <b>\$815</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>3,186</b>     |               | <b>82</b>      | <b>77</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>18,022</b>    |               | <b>463</b>     | <b>737</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,996,844      |               | \$51,321       | \$57,014       | \$63,881       |
| Referendum Market Valuation                    | 1,210,930        |               | \$31,122       | \$44,519       | \$55,523       |
| Net Tax Capacity (NTC)                         | 19,739           |               | 507            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.923</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.090</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$25,291         | 44.4%         | \$650          | \$820          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 13,793           | 24.2          | 354            | 484            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 4,649            | 8.2           | 119            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 3,532            | 6.2           | 91             | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 4,679            | 8.2           | 120            | 131            | 124            |
| Corporate Income Tax (Calendar 2002)           | 3,126            | 5.5           | 80             | 94             | 116            |
| State Property Tax (Payable 2003)              | 1,919            | 3.4           | 49             | 74             | 116            |
| <b>Total State Taxes</b>                       | <b>\$56,990</b>  | <b>100.0%</b> | <b>\$1,465</b> | <b>\$1,818</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | MURRAY           |               |                | SOUTHWEST (8)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$9,969          | 47.5%         | \$1,108        | \$1,250        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             |                  |               |                | 383            | 332            |
| Minnesota Family Investment Program            |                  | See Note      |                | 9              | 13             |
| General Assistance including GAMC              |                  |               |                | 34             | 50             |
| Social Services                                |                  |               |                | 201            | 187            |
| Miscellaneous                                  |                  |               |                | 19             | 23             |
| Total  | 5,771            | 27.5          | 642            | 646            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,706            | 12.9          | 301            | 225            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 9              | 22             |
| Township Aid                                   | 372              | 1.8           | 41             | 36             | 6              |
| Total  | 3,078            | 14.7          | 342            | 270            | 96             |
| Local Government Aid (Calendar 2003)           | 1,374            | 6.5           | 153            | 170            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 70               | 0.3           | 8              | 8              | 4              |
| County HACA (Payable 2003)                     | 652              | 3.1           | 72             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 40               | 0.2           | 4              | 5              | 6              |
| Community Corrections Funding (2003)           | 29               | 0.1           | 3              | 14             | 14             |
| <b>Total Aids</b>                              | <b>20,983</b>    | <b>100.0</b>  | <b>2,333</b>   | <b>2,409</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 535              | 67.8          | 60             | 61             | 58             |
| Agricultural Market Value Credit               | 255              | 32.2          | 28             | 19             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>790</b>       | <b>100.0</b>  | <b>88</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 60               | 49.1          | 7              | 10             | 23             |
| Regular (Renters)                              | 61               | 50.7          | 7              | 15             | 27             |
| Targeting Refund                               | 0                | 0.2           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>121</b>       | <b>100.0</b>  | <b>13</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$21,894</b>  | <b>100.0%</b> | <b>\$2,434</b> | <b>\$2,514</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$3,637          | 48.1%         | \$404          | \$377          | \$328          |
| City/Town Levy                                 | 1,711            | 22.6          | 190            | 192            | 235            |
| School District Net Tax Capacity Levy          | 1,051            | 13.9          | 117            | 140            | 166            |
| School District Referendum Market Value Levy   | 522              | 6.9           | 58             | 27             | 64             |
| Miscellaneous District Levy                    | 104              | 1.4           | 12             | 31             | 148            |
| State Property Tax Levy                        | 531              | 7.0           | 59             | 64             | 116            |
| <b>Total Levy</b>                              | <b>\$7,555</b>   | <b>100.0%</b> | <b>\$840</b>   | <b>\$830</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>790</b>       |               | <b>88</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>6,765</b>     |               | <b>752</b>     | <b>750</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$821,690        |               | \$91,350       | \$70,442       | \$63,881       |
| Referendum Market Valuation                    | 225,411          |               | \$25,060       | \$28,046       | \$55,523       |
| Net Tax Capacity (NTC)                         | 7,145            |               | 794            | 657            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.909</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.232</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$4,992          | 43.8%         | \$555          | \$601          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 2,203            | 19.3          | 245            | 376            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,223            | 10.7          | 136            | 126            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 913              | 8.0           | 102            | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,232            | 10.8          | 137            | 159            | 124            |
| Corporate Income Tax (Calendar 2002)           | 296              | 2.6           | 33             | 58             | 116            |
| State Property Tax (Payable 2003)              | 531              | 4.7           | 59             | 64             | 116            |
| <b>Total State Taxes</b>                       | <b>\$11,390</b>  | <b>100.0%</b> | <b>\$1,266</b> | <b>\$1,480</b> | <b>\$2,230</b> |

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$25.8 million, which was allocated to the counties on a per capita basis (\$5.771 million estimated to Murray county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

| I. Major State Aids/Credits                    | NICOLLET         |               |                | NINE (9)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$15,587         | 40.6%         | \$505          | \$1,079        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 7,587            | 19.8          | 246            | 317            | 332            |
| Minnesota Family Investment Program            | 381              | 1.0           | 12             | 11             | 13             |
| General Assistance including GAMC              | 713              | 1.9           | 23             | 31             | 50             |
| Social Services                                | 4,245            | 11.1          | 137            | 178            | 187            |
| Miscellaneous                                  | 367              | 1.0           | 12             | 15             | 23             |
| Total  | 13,294           | 34.7          | 430            | 553            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,688            | 7.0           | 87             | 124            | 68             |
| Municipal Aid                                  | 873              | 2.3           | 28             | 15             | 22             |
| Township Aid                                   | 207              | 0.5           | 7              | 11             | 6              |
| Total  | 3,769            | 9.8           | 122            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 3,895            | 10.2          | 126            | 161            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 28               | 0.1           | 1              | 4              | 4              |
| County HACA (Payable 2003)                     | 807              | 2.1           | 26             | 35             | 26             |
| Criminal Justice Aid (Payable 2003)            | 167              | 0.4           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 801              | 2.1           | 26             | 14             | 14             |
| <b>Total Aids</b>                              | <b>38,347</b>    | <b>100.0</b>  | <b>1,242</b>   | <b>2,002</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,955            | 89.4          | 63             | 67             | 58             |
| Agricultural Market Value Credit               | 233              | 10.6          | 8              | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 1              | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,188</b>     | <b>100.0</b>  | <b>71</b>      | <b>79</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 338              | 34.2          | 11             | 12             | 23             |
| Regular (Renters)                              | 635              | 64.2          | 21             | 19             | 27             |
| Targeting Refund                               | 16               | 1.6           | 1              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>989</b>       | <b>100.0</b>  | <b>32</b>      | <b>32</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$41,524</b>  | <b>100.0%</b> | <b>\$1,345</b> | <b>\$2,113</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$9,674          | 43.9%         | \$313          | \$328          | \$328          |
| City/Town Levy                                 | 5,369            | 24.4          | 174            | 190            | 235            |
| School District Net Tax Capacity Levy          | 2,912            | 13.2          | 94             | 104            | 166            |
| School District Referendum Market Value Levy   | 1,490            | 6.8           | 48             | 32             | 64             |
| Miscellaneous District Levy                    | 454              | 2.1           | 15             | 23             | 148            |
| State Property Tax Levy                        | 2,134            | 9.7           | 69             | 70             | 116            |
| <b>Total Levy</b>                              | <b>\$22,034</b>  | <b>100.0%</b> | <b>\$714</b>   | <b>\$746</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,188</b>     |               | <b>71</b>      | <b>79</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>19,846</b>    |               | <b>643</b>     | <b>667</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,856,407      |               | \$60,115       | \$62,517       | \$63,881       |
| Referendum Market Valuation                    | 1,306,001        |               | \$42,291       | \$37,146       | \$55,523       |
| Net Tax Capacity (NTC)                         | 19,062           |               | 617            | 622            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.965</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.114</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$24,096         | 50.6%         | \$780          | \$690          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 8,989            | 18.9          | 291            | 468            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 3,493            | 7.3           | 113            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,758            | 5.8           | 89             | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 3,963            | 8.3           | 128            | 132            | 124            |
| Corporate Income Tax (Calendar 2002)           | 2,208            | 4.6           | 71             | 68             | 116            |
| State Property Tax (Payable 2003)              | 2,134            | 4.5           | 69             | 70             | 116            |
| <b>Total State Taxes</b>                       | <b>\$47,640</b>  | <b>100.0%</b> | <b>\$1,543</b> | <b>\$1,641</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | NOBLES           |               |                | SOUTHWEST (8)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$26,145         | 53.1%         | \$1,266        | \$1,250        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 8,285            | 16.8          | 401            | 383            | 332            |
| Minnesota Family Investment Program            | 232              | 0.5           | 11             | 9              | 13             |
| General Assistance including GAMC              | 814              | 1.7           | 39             | 34             | 50             |
| Social Services                                | 3,543            | 7.2           | 172            | 201            | 187            |
| Miscellaneous                                  | 372              | 0.8           | 18             | 19             | 23             |
| Total  | 13,247           | 26.9          | 642            | 646            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,920            | 8.0           | 190            | 225            | 68             |
| Municipal Aid                                  | 383              | 0.8           | 19             | 9              | 22             |
| Township Aid                                   | 391              | 0.8           | 19             | 36             | 6              |
| Total  | 4,694            | 9.5           | 227            | 270            | 96             |
| Local Government Aid (Calendar 2003)           | 3,878            | 7.9           | 188            | 170            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 167              | 0.3           | 8              | 8              | 4              |
| County HACA (Payable 2003)                     | 682              | 1.4           | 33             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 113              | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 307              | 0.6           | 15             | 14             | 14             |
| <b>Total Aids</b>                              | <b>49,233</b>    | <b>100.0</b>  | <b>2,385</b>   | <b>2,409</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,185            | 78.7          | 57             | 61             | 58             |
| Agricultural Market Value Credit               | 320              | 21.3          | 15             | 19             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,504</b>     | <b>100.0</b>  | <b>73</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 212              | 36.7          | 10             | 10             | 23             |
| Regular (Renters)                              | 359              | 62.3          | 17             | 15             | 27             |
| Targeting Refund                               | 6                | 1.0           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>576</b>       | <b>100.0</b>  | <b>28</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$51,314</b>  | <b>100.0%</b> | <b>\$2,485</b> | <b>\$2,514</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$6,468          | 41.2%         | \$313          | \$377          | \$328          |
| City/Town Levy                                 | 3,722            | 23.7          | 180            | 192            | 235            |
| School District Net Tax Capacity Levy          | 2,908            | 18.5          | 141            | 140            | 166            |
| School District Referendum Market Value Levy   | 720              | 4.6           | 35             | 27             | 64             |
| Miscellaneous District Levy                    | 736              | 4.7           | 36             | 31             | 148            |
| State Property Tax Levy                        | 1,154            | 7.3           | 56             | 64             | 116            |
| <b>Total Levy</b>                              | <b>\$15,709</b>  | <b>100.0%</b> | <b>\$761</b>   | <b>\$830</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,504</b>     |               | <b>73</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>14,205</b>    |               | <b>688</b>     | <b>750</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,227,683      |               | \$59,463       | \$70,442       | \$63,881       |
| Referendum Market Valuation                    | 536,534          |               | \$25,987       | \$28,046       | \$55,523       |
| Net Tax Capacity (NTC)                         | 11,552           |               | 560            | 657            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.194</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.134</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$10,819         | 36.1%         | \$524          | \$601          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 8,891            | 29.6          | 431            | 376            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,508            | 8.4           | 121            | 126            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,860            | 6.2           | 90             | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 3,435            | 11.4          | 166            | 159            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,335            | 4.4           | 65             | 58             | 116            |
| State Property Tax (Payable 2003)              | 1,154            | 3.8           | 56             | 64             | 116            |
| <b>Total State Taxes</b>                       | <b>\$30,001</b>  | <b>100.0%</b> | <b>\$1,453</b> | <b>\$1,480</b> | <b>\$2,230</b> |



| I. Major State Aids/Credits                    | NORMAN           |               |                | NW (1)         | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$10,332         | 47.3%         | \$1,430        | \$1,393        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 4,514            | 20.7          | 625            | 429            | 332            |
| Minnesota Family Investment Program            | 87               | 0.4           | 12             | 11             | 13             |
| General Assistance including GAMC              | 271              | 1.2           | 38             | 43             | 50             |
| Social Services                                | 1,555            | 7.1           | 215            | 235            | 187            |
| Miscellaneous                                  | 162              | 0.7           | 22             | 19             | 23             |
| Total  | 6,589            | 30.2          | 912            | 737            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,806            | 12.9          | 388            | 271            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 16             | 22             |
| Township Aid                                   | 278              | 1.3           | 38             | 39             | 6              |
| Total  | 3,084            | 14.1          | 427            | 325            | 96             |
| Local Government Aid (Calendar 2003)           | 1,158            | 5.3           | 160            | 141            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 35               | 0.2           | 5              | 7              | 4              |
| County HACA (Payable 2003)                     | 479              | 2.2           | 66             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 32               | 0.1           | 4              | 5              | 6              |
| Community Corrections Funding (2003)           | 119              | 0.5           | 16             | 16             | 14             |
| <b>Total Aids</b>                              | <b>21,828</b>    | <b>100.0</b>  | <b>3,022</b>   | <b>2,671</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 345              | 65.9          | 48             | 54             | 58             |
| Agricultural Market Value Credit               | 179              | 34.1          | 25             | 17             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 11             | 4              |
| <b>Total Property Tax Credits</b>              | <b>524</b>       | <b>100.0</b>  | <b>73</b>      | <b>82</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 54               | 41.1          | 8              | 9              | 23             |
| Regular (Renters)                              | 77               | 58.2          | 11             | 13             | 27             |
| Targeting Refund                               | 1                | 0.7           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>132</b>       | <b>100.0</b>  | <b>18</b>      | <b>22</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$22,484</b>  | <b>100.0%</b> | <b>\$3,113</b> | <b>\$2,775</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$2,862          | 48.2%         | \$396          | \$334          | \$328          |
| City/Town Levy                                 | 1,342            | 22.6          | 186            | 184            | 235            |
| School District Net Tax Capacity Levy          | 989              | 16.7          | 137            | 129            | 166            |
| School District Referendum Market Value Levy   | 252              | 4.2           | 35             | 25             | 64             |
| Miscellaneous District Levy                    | 293              | 4.9           | 41             | 45             | 148            |
| State Property Tax Levy                        | 200              | 3.4           | 28             | 69             | 116            |
| <b>Total Levy</b>                              | <b>\$5,938</b>   | <b>100.0%</b> | <b>\$822</b>   | <b>\$786</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>524</b>       |               | <b>73</b>      | <b>82</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>5,414</b>     |               | <b>750</b>     | <b>704</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$458,623        |               | \$63,495       | \$49,602       | \$63,881       |
| Referendum Market Valuation                    | 128,488          |               | \$17,789       | \$24,694       | \$55,523       |
| Net Tax Capacity (NTC)                         | 3,992            |               | 553            | 496            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.372</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.196</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$3,740          | 40.0%         | \$518          | \$671          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 2,273            | 24.3          | 315            | 327            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 957              | 10.2          | 133            | 125            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 719              | 7.7           | 100            | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,230            | 13.2          | 170            | 146            | 124            |
| Corporate Income Tax (Calendar 2002)           | 229              | 2.4           | 32             | 56             | 116            |
| State Property Tax (Payable 2003)              | 200              | 2.1           | 28             | 69             | 116            |
| <b>Total State Taxes</b>                       | <b>\$9,347</b>   | <b>100.0%</b> | <b>\$1,294</b> | <b>\$1,490</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | OLMSTED          |               |                | SE MN (10)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$147,909        | 62.0%         | \$1,120        | \$1,092        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 29,745           | 12.5          | 225            | 277            | 332            |
| Minnesota Family Investment Program            | 1,536            | 0.6           | 12             | 9              | 13             |
| General Assistance including GAMC              | 5,491            | 2.3           | 42             | 36             | 50             |
| Social Services                                | 25,984           | 10.9          | 197            | 179            | 187            |
| Miscellaneous                                  | 3,091            | 1.3           | 23             | 17             | 23             |
| Total  | 65,847           | 27.6          | 499            | 519            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 5,246            | 2.2           | 40             | 91             | 68             |
| Municipal Aid                                  | 2,770            | 1.2           | 21             | 17             | 22             |
| Township Aid                                   | 748              | 0.3           | 6              | 9              | 6              |
| Total  | 8,765            | 3.7           | 66             | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 9,120            | 3.8           | 69             | 123            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 41               | 0.0           | 0              | 5              | 4              |
| County HACA (Payable 2003)                     | 4,573            | 1.9           | 35             | 31             | 26             |
| Criminal Justice Aid (Payable 2003)            | 784              | 0.3           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 1,547            | 0.6           | 12             | 12             | 14             |
| <b>Total Aids</b>                              | <b>238,585</b>   | <b>100.0</b>  | <b>1,807</b>   | <b>1,904</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 8,993            | 95.5          | 68             | 69             | 58             |
| Agricultural Market Value Credit               | 427              | 4.5           | 3              | 8              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>9,420</b>     | <b>100.0</b>  | <b>71</b>      | <b>77</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 1,888            | 36.1          | 14             | 15             | 23             |
| Regular (Renters)                              | 3,327            | 63.6          | 25             | 20             | 27             |
| Targeting Refund                               | 14               | 0.3           | 0              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>5,230</b>     | <b>100.0</b>  | <b>40</b>      | <b>36</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$253,235</b> | <b>100.0%</b> | <b>\$1,918</b> | <b>\$2,018</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$48,774         | 38.0%         | \$369          | \$313          | \$328          |
| City/Town Levy                                 | 30,957           | 24.1          | 234            | 210            | 235            |
| School District Net Tax Capacity Levy          | 22,857           | 17.8          | 173            | 152            | 166            |
| School District Referendum Market Value Levy   | 7,943            | 6.2           | 60             | 38             | 64             |
| Miscellaneous District Levy                    | 4,307            | 3.4           | 33             | 28             | 148            |
| State Property Tax Levy                        | 13,540           | 10.5          | 103            | 74             | 116            |
| <b>Total Levy</b>                              | <b>\$128,378</b> | <b>100.0%</b> | <b>\$972</b>   | <b>\$815</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>9,420</b>     |               | <b>71</b>      | <b>77</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>118,958</b>   |               | <b>901</b>     | <b>737</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$7,569,037      |               | \$57,336       | \$57,014       | \$63,881       |
| Referendum Market Valuation                    | 7,050,349        |               | \$53,406       | \$44,519       | \$55,523       |
| Net Tax Capacity (NTC)                         | 87,509           |               | 663            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.220</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.113</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$145,384        | 45.3%         | \$1,101        | \$820          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 98,710           | 30.8          | 748            | 484            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 15,836           | 4.9           | 120            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 12,910           | 4.0           | 98             | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 14,397           | 4.5           | 109            | 131            | 124            |
| Corporate Income Tax (Calendar 2002)           | 20,135           | 6.3           | 153            | 94             | 116            |
| State Property Tax (Payable 2003)              | 13,540           | 4.2           | 103            | 74             | 116            |
| <b>Total State Taxes</b>                       | <b>\$320,913</b> | <b>100.0%</b> | <b>\$2,431</b> | <b>\$1,818</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | OTTER TAIL       |               |                | W CENTRAL (4)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$58,927         | 52.5%         | \$1,002        | \$1,115        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 19,911           | 17.8          | 339            | 362            | 332            |
| Minnesota Family Investment Program            | 458              | 0.4           | 8              | 12             | 13             |
| General Assistance including GAMC              | 1,872            | 1.7           | 32             | 39             | 50             |
| Social Services                                | 11,846           | 10.6          | 202            | 223            | 187            |
| Miscellaneous                                  | 1,042            | 0.9           | 18             | 19             | 23             |
| Total  | 35,130           | 31.3          | 598            | 655            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 8,016            | 7.1           | 136            | 143            | 68             |
| Municipal Aid                                  | 618              | 0.6           | 11             | 12             | 22             |
| Township Aid                                   | 937              | 0.8           | 16             | 16             | 6              |
| Total  | 9,570            | 8.5           | 163            | 171            | 96             |
| Local Government Aid (Calendar 2003)           | 5,585            | 5.0           | 95             | 115            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 33               | 0.0           | 1              | 2              | 4              |
| County HACA (Payable 2003)                     | 2,187            | 2.0           | 37             | 40             | 26             |
| Criminal Justice Aid (Payable 2003)            | 296              | 0.3           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 417              | 0.4           | 7              | 12             | 14             |
| <b>Total Aids</b>                              | <b>112,145</b>   | <b>100.0</b>  | <b>1,908</b>   | <b>2,116</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 4,090            | 82.7          | 70             | 67             | 58             |
| Agricultural Market Value Credit               | 856              | 17.3          | 15             | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 20             | 4              |
| <b>Total Property Tax Credits</b>              | <b>4,946</b>     | <b>100.0</b>  | <b>84</b>      | <b>99</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 586              | 37.0          | 10             | 12             | 23             |
| Regular (Renters)                              | 987              | 62.2          | 17             | 18             | 27             |
| Targeting Refund                               | 13               | 0.8           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,586</b>     | <b>100.0</b>  | <b>27</b>      | <b>30</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$118,677</b> | <b>100.0%</b> | <b>\$2,019</b> | <b>\$2,244</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$16,588         | 40.0%         | \$282          | \$350          | \$328          |
| City/Town Levy                                 | 9,925            | 23.9          | 169            | 161            | 235            |
| School District Net Tax Capacity Levy          | 6,482            | 15.6          | 110            | 124            | 166            |
| School District Referendum Market Value Levy   | 1,445            | 3.5           | 25             | 14             | 64             |
| Miscellaneous District Levy                    | 1,455            | 3.5           | 25             | 31             | 148            |
| State Property Tax Levy                        | 5,596            | 13.5          | 95             | 80             | 116            |
| <b>Total Levy</b>                              | <b>\$41,491</b>  | <b>100.0%</b> | <b>\$706</b>   | <b>\$760</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>4,946</b>     |               | <b>84</b>      | <b>99</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>36,544</b>    |               | <b>622</b>     | <b>661</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$3,764,767      |               | \$64,043       | \$59,978       | \$63,881       |
| Referendum Market Valuation                    | 2,258,632        |               | \$38,422       | \$36,491       | \$55,523       |
| Net Tax Capacity (NTC)                         | 38,468           |               | 654            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.889</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.067</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$34,689         | 35.4%         | \$590          | \$628          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 33,569           | 34.2          | 571            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 7,230            | 7.4           | 123            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 5,408            | 5.5           | 92             | 91             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 8,655            | 8.8           | 147            | 151            | 124            |
| Corporate Income Tax (Calendar 2002)           | 2,865            | 2.9           | 49             | 56             | 116            |
| State Property Tax (Payable 2003)              | 5,596            | 5.7           | 95             | 80             | 116            |
| <b>Total State Taxes</b>                       | <b>\$98,013</b>  | <b>100.0%</b> | <b>\$1,667</b> | <b>\$1,633</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | PENNINGTON       |               |                | NW (1)         | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$17,276         | 53.3%         | \$1,265        | \$1,393        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 5,993            | 18.5          | 439            | 429            | 332            |
| Minnesota Family Investment Program            | 114              | 0.4           | 8              | 11             | 13             |
| General Assistance including GAMC              | 484              | 1.5           | 35             | 43             | 50             |
| Social Services                                | 2,745            | 8.5           | 201            | 235            | 187            |
| Miscellaneous                                  | 302              | 0.9           | 22             | 19             | 23             |
| Total  | 9,637            | 29.7          | 706            | 737            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,091            | 6.5           | 153            | 271            | 68             |
| Municipal Aid                                  | 499              | 1.5           | 37             | 16             | 22             |
| Township Aid                                   | 124              | 0.4           | 9              | 39             | 6              |
| Total  | 2,714            | 8.4           | 199            | 325            | 96             |
| Local Government Aid (Calendar 2003)           | 1,886            | 5.8           | 138            | 141            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 199              | 0.6           | 15             | 7              | 4              |
| County HACA (Payable 2003)                     | 415              | 1.3           | 30             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 81               | 0.3           | 6              | 5              | 6              |
| Community Corrections Funding (2003)           | 185              | 0.6           | 14             | 16             | 14             |
| <b>Total Aids</b>                              | <b>32,393</b>    | <b>100.0</b>  | <b>2,372</b>   | <b>2,671</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 760              | 85.2          | 56             | 54             | 58             |
| Agricultural Market Value Credit               | 132              | 14.8          | 10             | 17             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 11             | 4              |
| <b>Total Property Tax Credits</b>              | <b>892</b>       | <b>100.0</b>  | <b>65</b>      | <b>82</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 161              | 41.2          | 12             | 9              | 23             |
| Regular (Renters)                              | 229              | 58.8          | 17             | 13             | 27             |
| Targeting Refund                               | 0                | 0.0           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>390</b>       | <b>100.0</b>  | <b>29</b>      | <b>22</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$33,674</b>  | <b>100.0%</b> | <b>\$2,466</b> | <b>\$2,775</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$4,364          | 47.7%         | \$320          | \$334          | \$328          |
| City/Town Levy                                 | 2,015            | 22.0          | 148            | 184            | 235            |
| School District Net Tax Capacity Levy          | 1,586            | 17.4          | 116            | 129            | 166            |
| School District Referendum Market Value Levy   | 95               | 1.0           | 7              | 25             | 64             |
| Miscellaneous District Levy                    | 305              | 3.3           | 22             | 45             | 148            |
| State Property Tax Levy                        | 777              | 8.5           | 57             | 69             | 116            |
| <b>Total Levy</b>                              | <b>\$9,142</b>   | <b>100.0%</b> | <b>\$670</b>   | <b>\$786</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>892</b>       |               | <b>65</b>      | <b>82</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>8,250</b>     |               | <b>604</b>     | <b>704</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$436,949        |               | \$32,002       | \$49,602       | \$63,881       |
| Referendum Market Valuation                    | 329,331          |               | \$24,120       | \$24,694       | \$55,523       |
| Net Tax Capacity (NTC)                         | 4,723            |               | 346            | 496            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.750</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.029</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$15,616         | 53.6%         | \$1,144        | \$671          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 7,009            | 24.1          | 513            | 327            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,654            | 5.7           | 121            | 125            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,245            | 4.3           | 91             | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,538            | 5.3           | 113            | 146            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,297            | 4.5           | 95             | 56             | 116            |
| State Property Tax (Payable 2003)              | 777              | 2.7           | 57             | 69             | 116            |
| <b>Total State Taxes</b>                       | <b>\$29,136</b>  | <b>100.0%</b> | <b>\$2,134</b> | <b>\$1,490</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | PINE             |               |                | E CENTRAL (7E) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$29,386         | 53.0%         | \$1,060        | \$1,227        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 10,312           | 18.6          | 372            | 294            | 332            |
| Minnesota Family Investment Program            | 473              | 0.9           | 17             | 10             | 13             |
| General Assistance including GAMC              | 1,326            | 2.4           | 48             | 42             | 50             |
| Social Services                                | 4,599            | 8.3           | 166            | 165            | 187            |
| Miscellaneous                                  | 697              | 1.3           | 25             | 15             | 23             |
| Total  | 17,407           | 31.4          | 628            | 526            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 5,313            | 9.6           | 192            | 107            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 4              | 22             |
| Township Aid                                   | 297              | 0.5           | 11             | 6              | 6              |
| Total  | 5,609            | 10.1          | 202            | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 1,478            | 2.7           | 53             | 38             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 2                | 0.0           | 0              | 1              | 4              |
| County HACA (Payable 2003)                     | 968              | 1.7           | 35             | 46             | 26             |
| Criminal Justice Aid (Payable 2003)            | 159              | 0.3           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 427              | 0.8           | 15             | 16             | 14             |
| <b>Total Aids</b>                              | <b>55,437</b>    | <b>100.0</b>  | <b>1,999</b>   | <b>1,977</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,856            | 82.8          | 67             | 70             | 58             |
| Agricultural Market Value Credit               | 377              | 16.8          | 14             | 10             | 5              |
| Miscellaneous Credits                          | 10               | 0.4           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,243</b>     | <b>100.0</b>  | <b>81</b>      | <b>81</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 339              | 48.1          | 12             | 27             | 23             |
| Regular (Renters)                              | 360              | 51.1          | 13             | 16             | 27             |
| Targeting Refund                               | 5                | 0.7           | 0              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>704</b>       | <b>100.0</b>  | <b>25</b>      | <b>44</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$58,384</b>  | <b>100.0%</b> | <b>\$2,105</b> | <b>\$2,102</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$9,091          | 45.9%         | \$328          | \$359          | \$328          |
| City/Town Levy                                 | 3,737            | 18.9          | 135            | 172            | 235            |
| School District Net Tax Capacity Levy          | 3,329            | 16.8          | 120            | 160            | 166            |
| School District Referendum Market Value Levy   | 1,107            | 5.6           | 40             | 21             | 64             |
| Miscellaneous District Levy                    | 574              | 2.9           | 21             | 23             | 148            |
| State Property Tax Levy                        | 1,971            | 9.9           | 71             | 51             | 116            |
| <b>Total Levy</b>                              | <b>\$19,808</b>  | <b>100.0%</b> | <b>\$714</b>   | <b>\$786</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,243</b>     |               | <b>81</b>      | <b>81</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>17,565</b>    |               | <b>633</b>     | <b>705</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,392,478      |               | \$50,208       | \$50,929       | \$63,881       |
| Referendum Market Valuation                    | 942,694          |               | \$33,991       | \$41,812       | \$55,523       |
| Net Tax Capacity (NTC)                         | 14,413           |               | 520            | 527            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.161</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.117</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$14,519         | 37.9%         | \$523          | \$723          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 8,528            | 22.3          | 307            | 370            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 3,379            | 8.8           | 122            | 124            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,532            | 6.6           | 91             | 96             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 6,434            | 16.8          | 232            | 173            | 124            |
| Corporate Income Tax (Calendar 2002)           | 926              | 2.4           | 33             | 45             | 116            |
| State Property Tax (Payable 2003)              | 1,971            | 5.1           | 71             | 51             | 116            |
| <b>Total State Taxes</b>                       | <b>\$38,288</b>  | <b>100.0%</b> | <b>\$1,381</b> | <b>\$1,582</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | PIPESTONE        |               |                | SOUTHWEST (8)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$13,557         | 52.6%         | \$1,401        | \$1,250        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 4,302            | 16.7          | 445            | 383            | 332            |
| Minnesota Family Investment Program            | 120              | 0.5           | 12             | 9              | 13             |
| General Assistance including GAMC              | 387              | 1.5           | 40             | 34             | 50             |
| Social Services                                | 1,587            | 6.2           | 164            | 201            | 187            |
| Miscellaneous                                  | 236              | 0.9           | 24             | 19             | 23             |
| Total  | 6,631            | 25.7          | 685            | 646            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,720            | 10.6          | 281            | 225            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 9              | 22             |
| Township Aid                                   | 182              | 0.7           | 19             | 36             | 6              |
| Total  | 2,902            | 11.3          | 300            | 270            | 96             |
| Local Government Aid (Calendar 2003)           | 1,822            | 7.1           | 188            | 170            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 162              | 0.6           | 17             | 8              | 4              |
| County HACA (Payable 2003)                     | 560              | 2.2           | 58             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 44               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 90               | 0.3           | 9              | 14             | 14             |
| <b>Total Aids</b>                              | <b>25,767</b>    | <b>100.0</b>  | <b>2,663</b>   | <b>2,409</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 561              | 75.0          | 58             | 61             | 58             |
| Agricultural Market Value Credit               | 187              | 25.0          | 19             | 19             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>748</b>       | <b>100.0</b>  | <b>77</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 140              | 56.9          | 14             | 10             | 23             |
| Regular (Renters)                              | 105              | 42.8          | 11             | 15             | 27             |
| Targeting Refund                               | 1                | 0.3           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>246</b>       | <b>100.0</b>  | <b>25</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$26,761</b>  | <b>100.0%</b> | <b>\$2,766</b> | <b>\$2,514</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$3,884          | 47.6%         | \$401          | \$377          | \$328          |
| City/Town Levy                                 | 1,574            | 19.3          | 163            | 192            | 235            |
| School District Net Tax Capacity Levy          | 1,621            | 19.9          | 168            | 140            | 166            |
| School District Referendum Market Value Levy   | 319              | 3.9           | 33             | 27             | 64             |
| Miscellaneous District Levy                    | 219              | 2.7           | 23             | 31             | 148            |
| State Property Tax Levy                        | 546              | 6.7           | 56             | 64             | 116            |
| <b>Total Levy</b>                              | <b>\$8,163</b>   | <b>100.0%</b> | <b>\$844</b>   | <b>\$830</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>748</b>       |               | <b>77</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>7,415</b>     |               | <b>766</b>     | <b>750</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$582,051        |               | \$60,160       | \$70,442       | \$63,881       |
| Referendum Market Valuation                    | 248,938          |               | \$25,730       | \$28,046       | \$55,523       |
| Net Tax Capacity (NTC)                         | 5,573            |               | 576            | 657            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.246</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.255</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$5,079          | 41.1%         | \$525          | \$601          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 2,915            | 23.6          | 301            | 376            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,172            | 9.5           | 121            | 126            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 878              | 7.1           | 91             | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,306            | 10.6          | 135            | 159            | 124            |
| Corporate Income Tax (Calendar 2002)           | 470              | 3.8           | 49             | 58             | 116            |
| State Property Tax (Payable 2003)              | 546              | 4.4           | 56             | 64             | 116            |
| <b>Total State Taxes</b>                       | <b>\$12,366</b>  | <b>100.0%</b> | <b>\$1,278</b> | <b>\$1,480</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | POLK             |               |                | NW (1)         | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$40,400         | 48.0%         | \$1,302        | \$1,393        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 13,731           | 16.3          | 443            | 429            | 332            |
| Minnesota Family Investment Program            | 615              | 0.7           | 20             | 11             | 13             |
| General Assistance including GAMC              | 1,840            | 2.2           | 59             | 43             | 50             |
| Social Services                                | 10,561           | 12.5          | 340            | 235            | 187            |
| Miscellaneous                                  | 768              | 0.9           | 25             | 19             | 23             |
| Total  | 27,516           | 32.7          | 887            | 737            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 6,298            | 7.5           | 203            | 271            | 68             |
| Municipal Aid                                  | 872              | 1.0           | 28             | 16             | 22             |
| Township Aid                                   | 1,183            | 1.4           | 38             | 39             | 6              |
| Total  | 8,353            | 9.9           | 269            | 325            | 96             |
| Local Government Aid (Calendar 2003)           | 5,666            | 6.7           | 183            | 141            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 167              | 0.2           | 5              | 7              | 4              |
| County HACA (Payable 2003)                     | 1,111            | 1.3           | 36             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 184              | 0.2           | 6              | 5              | 6              |
| Community Corrections Funding (2003)           | 766              | 0.9           | 25             | 16             | 14             |
| <b>Total Aids</b>                              | <b>84,165</b>    | <b>100.0</b>  | <b>2,713</b>   | <b>2,671</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,726            | 57.6          | 56             | 54             | 58             |
| Agricultural Market Value Credit               | 404              | 13.5          | 13             | 17             | 5              |
| Miscellaneous Credits                          | 865              | 28.9          | 28             | 11             | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,995</b>     | <b>100.0</b>  | <b>97</b>      | <b>82</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 381              | 43.5          | 12             | 9              | 23             |
| Regular (Renters)                              | 495              | 56.4          | 16             | 13             | 27             |
| Targeting Refund                               | 1                | 0.2           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>877</b>       | <b>100.0</b>  | <b>28</b>      | <b>22</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$88,037</b>  | <b>100.0%</b> | <b>\$2,838</b> | <b>\$2,775</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$12,183         | 45.5%         | \$393          | \$334          | \$328          |
| City/Town Levy                                 | 6,808            | 25.4          | 219            | 184            | 235            |
| School District Net Tax Capacity Levy          | 3,670            | 13.7          | 118            | 129            | 166            |
| School District Referendum Market Value Levy   | 422              | 1.6           | 14             | 25             | 64             |
| Miscellaneous District Levy                    | 1,796            | 6.7           | 58             | 45             | 148            |
| State Property Tax Levy                        | 1,886            | 7.0           | 61             | 69             | 116            |
| <b>Total Levy</b>                              | <b>\$26,765</b>  | <b>100.0%</b> | <b>\$863</b>   | <b>\$786</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,995</b>     |               | <b>97</b>      | <b>82</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>23,770</b>    |               | <b>766</b>     | <b>704</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,591,681      |               | \$51,303       | \$49,602       | \$63,881       |
| Referendum Market Valuation                    | 797,900          |               | \$25,718       | \$24,694       | \$55,523       |
| Net Tax Capacity (NTC)                         | 15,813           |               | 510            | 496            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.540</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.053</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$17,189         | 40.7%         | \$554          | \$671          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 10,463           | 24.8          | 337            | 327            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 3,710            | 8.8           | 120            | 125            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,834            | 6.7           | 91             | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 4,707            | 11.2          | 152            | 146            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,421            | 3.4           | 46             | 56             | 116            |
| State Property Tax (Payable 2003)              | 1,886            | 4.5           | 61             | 69             | 116            |
| <b>Total State Taxes</b>                       | <b>\$42,209</b>  | <b>100.0%</b> | <b>\$1,360</b> | <b>\$1,490</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | POPE             |               |                | W CENTRAL (4)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$11,360         | 48.1%         | \$1,010        | \$1,115        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 4,329            | 18.3          | 385            | 362            | 332            |
| Minnesota Family Investment Program            | 75               | 0.3           | 7              | 12             | 13             |
| General Assistance including GAMC              | 356              | 1.5           | 32             | 39             | 50             |
| Social Services                                | 2,187            | 9.3           | 195            | 223            | 187            |
| Miscellaneous                                  | 231              | 1.0           | 21             | 19             | 23             |
| Total  | 7,179            | 30.4          | 638            | 655            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,755            | 11.7          | 245            | 143            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 12             | 22             |
| Township Aid                                   | 251              | 1.1           | 22             | 16             | 6              |
| Total  | 3,005            | 12.7          | 267            | 171            | 96             |
| Local Government Aid (Calendar 2003)           | 1,173            | 5.0           | 104            | 115            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 52               | 0.2           | 5              | 2              | 4              |
| County HACA (Payable 2003)                     | 691              | 2.9           | 61             | 40             | 26             |
| Criminal Justice Aid (Payable 2003)            | 53               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 81               | 0.3           | 7              | 12             | 14             |
| <b>Total Aids</b>                              | <b>23,595</b>    | <b>100.0</b>  | <b>2,098</b>   | <b>2,116</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 809              | 77.5          | 72             | 67             | 58             |
| Agricultural Market Value Credit               | 229              | 21.9          | 20             | 12             | 5              |
| Miscellaneous Credits                          | 6                | 0.6           | 1              | 20             | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,044</b>     | <b>100.0</b>  | <b>93</b>      | <b>99</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 152              | 45.8          | 14             | 12             | 23             |
| Regular (Renters)                              | 179              | 53.9          | 16             | 18             | 27             |
| Targeting Refund                               | 1                | 0.3           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>332</b>       | <b>100.0</b>  | <b>29</b>      | <b>30</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$24,971</b>  | <b>100.0%</b> | <b>\$2,220</b> | <b>\$2,244</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$3,982          | 44.9%         | \$354          | \$350          | \$328          |
| City/Town Levy                                 | 2,007            | 22.6          | 178            | 161            | 235            |
| School District Net Tax Capacity Levy          | 1,372            | 15.5          | 122            | 124            | 166            |
| School District Referendum Market Value Levy   | 83               | 0.9           | 7              | 14             | 64             |
| Miscellaneous District Levy                    | 726              | 8.2           | 65             | 31             | 148            |
| State Property Tax Levy                        | 704              | 7.9           | 63             | 80             | 116            |
| <b>Total Levy</b>                              | <b>\$8,874</b>   | <b>100.0%</b> | <b>\$789</b>   | <b>\$760</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,044</b>     |               | <b>93</b>      | <b>99</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>7,830</b>     |               | <b>696</b>     | <b>661</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$716,636        |               | \$63,724       | \$59,978       | \$63,881       |
| Referendum Market Valuation                    | 376,233          |               | \$33,455       | \$36,491       | \$55,523       |
| Net Tax Capacity (NTC)                         | 6,778            |               | 603            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.191</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.022</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$6,898          | 41.8%         | \$613          | \$628          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 4,022            | 24.4          | 358            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,432            | 8.7           | 127            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,072            | 6.5           | 95             | 91             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,601            | 9.7           | 142            | 151            | 124            |
| Corporate Income Tax (Calendar 2002)           | 759              | 4.6           | 67             | 56             | 116            |
| State Property Tax (Payable 2003)              | 704              | 4.3           | 63             | 80             | 116            |
| <b>Total State Taxes</b>                       | <b>\$16,488</b>  | <b>100.0%</b> | <b>\$1,466</b> | <b>\$1,633</b> | <b>\$2,230</b> |



| I. Major State Aids/Credits                    | RAMSEY             |               |                | METRO (11)     | STATE          |
|--|--------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s)   | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                    |               |                |                |                |
| Education Aid (2002-2003)                      | \$668,532          | 56.0%         | \$1,297        | \$1,172        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                    |               |                |                |                |
| Medical Assistance                             | 236,792            | 19.8          | 460            | 329            | 332            |
| Minnesota Family Investment Program            | 12,540             | 1.0           | 24             | 14             | 13             |
| General Assistance including GAMC              | 31,931             | 2.7           | 62             | 58             | 50             |
| Social Services                                | 119,313            | 10.0          | 232            | 181            | 187            |
| Miscellaneous                                  | 16,109             | 1.3           | 31             | 26             | 23             |
| Total  | 416,685            | 34.9          | 809            | 608            | 604            |
| Highway Aid (Calendar 2003)                    |                    |               |                |                |                |
| County Aid                                     | 11,114             | 0.9           | 22             | 24             | 68             |
| Municipal Aid                                  | 15,753             | 1.3           | 31             | 28             | 22             |
| Township Aid                                   | 14                 | 0.0           | 0              | 0              | 6              |
| Total  | 26,881             | 2.3           | 52             | 52             | 96             |
| Local Government Aid (Calendar 2003)           | 65,425             | 5.5           | 127            | 67             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 603                | 0.1           | 1              | 1              | 4              |
| County HACA (Payable 2003)                     | 3,005              | 0.3           | 6              | 17             | 26             |
| Criminal Justice Aid (Payable 2003)            | 4,299              | 0.4           | 8              | 7              | 6              |
| Community Corrections Funding (2003)           | 9,197              | 0.8           | 18             | 14             | 14             |
| <b>Total Aids</b>                              | <b>1,194,627</b>   | <b>100.0</b>  | <b>2,318</b>   | <b>1,938</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                    |               |                |                |                |
| Homestead Market Value Credit                  | 27,763             | 100.0         | 54             | 51             | 58             |
| Agricultural Market Value Credit               | 2                  | 0.0           | 0              | 1              | 5              |
| Miscellaneous Credits                          | 0                  | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>27,765</b>      | <b>100.0</b>  | <b>54</b>      | <b>52</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                    |               |                |                |                |
| Regular (Homeowners)                           | 12,070             | 34.5          | 23             | 29             | 23             |
| Regular (Renters)                              | 21,663             | 61.9          | 42             | 34             | 27             |
| Targeting Refund                               | 1,252              | 3.6           | 2              | 2              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>34,985</b>      | <b>100.0</b>  | <b>68</b>      | <b>65</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$1,257,377</b> | <b>100.0%</b> | <b>\$2,440</b> | <b>\$2,055</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                    |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                    |               |                |                |                |
| County Levy                                    | \$158,206          | 29.3%         | \$307          | \$316          | \$328          |
| City/Town Levy                                 | 98,430             | 18.2          | 191            | 270            | 235            |
| School District Net Tax Capacity Levy          | 78,623             | 14.6          | 153            | 189            | 166            |
| School District Referendum Market Value Levy   | 34,523             | 6.4           | 67             | 99             | 64             |
| Miscellaneous District Levy                    | 100,386            | 18.6          | 195            | 246            | 148            |
| State Property Tax Levy                        | 69,661             | 12.9          | 135            | 148            | 116            |
| <b>Total Levy</b>                              | <b>\$539,827</b>   | <b>100.0%</b> | <b>\$1,048</b> | <b>\$1,268</b> | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>27,765</b>      |               | <b>54</b>      | <b>52</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>512,062</b>     |               | <b>994</b>     | <b>1,216</b>   | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                    |               |                |                |                |
| Market Valuation                               | \$28,888,903       |               | \$56,065       | \$69,631       | \$63,881       |
| Referendum Market Valuation                    | 28,850,204         |               | \$55,990       | \$68,916       | \$55,523       |
| Net Tax Capacity (NTC)                         | 362,579            |               | 704            | 851            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.182</b>       |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.124</b>       |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                    |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$494,449          | 41.2%         | \$960          | \$1,228        | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 392,237            | 32.7          | 761            | 809            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 57,958             | 4.8           | 112            | 117            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 48,169             | 4.0           | 93             | 98             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 54,457             | 4.5           | 106            | 109            | 124            |
| Corporate Income Tax (Calendar 2002)           | 82,161             | 6.9           | 159            | 157            | 116            |
| State Property Tax (Payable 2003)              | 69,661             | 5.8           | 135            | 148            | 116            |
| <b>Total State Taxes</b>                       | <b>\$1,199,091</b> | <b>100.0%</b> | <b>\$2,327</b> | <b>\$2,665</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | RED LAKE         |               |                | NW (1)         | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$6,555          | 49.9%         | \$1,518        | \$1,393        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 2,024            | 15.4          | 469            | 429            | 332            |
| Minnesota Family Investment Program            | 32               | 0.2           | 7              | 11             | 13             |
| General Assistance including GAMC              | 259              | 2.0           | 60             | 43             | 50             |
| Social Services                                | 610              | 4.6           | 141            | 235            | 187            |
| Miscellaneous                                  | 96               | 0.7           | 22             | 19             | 23             |
| Total  | 3,020            | 23.0          | 700            | 737            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 1,970            | 15.0          | 456            | 271            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 16             | 22             |
| Township Aid                                   | 117              | 0.9           | 27             | 39             | 6              |
| Total  | 2,087            | 15.9          | 483            | 325            | 96             |
| Local Government Aid (Calendar 2003)           | 699              | 5.3           | 162            | 141            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 167              | 1.3           | 39             | 7              | 4              |
| County HACA (Payable 2003)                     | 499              | 3.8           | 116            | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 20               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 88               | 0.7           | 20             | 16             | 14             |
| <b>Total Aids</b>                              | <b>13,134</b>    | <b>100.0</b>  | <b>3,043</b>   | <b>2,671</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 199              | 65.9          | 46             | 54             | 58             |
| Agricultural Market Value Credit               | 103              | 34.1          | 24             | 17             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 11             | 4              |
| <b>Total Property Tax Credits</b>              | <b>302</b>       | <b>100.0</b>  | <b>70</b>      | <b>82</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 38               | 46.8          | 9              | 9              | 23             |
| Regular (Renters)                              | 39               | 48.2          | 9              | 13             | 27             |
| Targeting Refund                               | 4                | 5.1           | 1              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>82</b>        | <b>100.0</b>  | <b>19</b>      | <b>22</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$13,518</b>  | <b>100.0%</b> | <b>\$3,131</b> | <b>\$2,775</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$1,292          | 43.0%         | \$299          | \$334          | \$328          |
| City/Town Levy                                 | 777              | 25.9          | 180            | 184            | 235            |
| School District Net Tax Capacity Levy          | 347              | 11.6          | 80             | 129            | 166            |
| School District Referendum Market Value Levy   | 131              | 4.4           | 30             | 25             | 64             |
| Miscellaneous District Levy                    | 130              | 4.3           | 30             | 45             | 148            |
| State Property Tax Levy                        | 324              | 10.8          | 75             | 69             | 116            |
| <b>Total Levy</b>                              | <b>\$3,002</b>   | <b>100.0%</b> | <b>\$695</b>   | <b>\$786</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>302</b>       |               | <b>70</b>      | <b>82</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>2,700</b>     |               | <b>625</b>     | <b>704</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$172,665        |               | \$39,996       | \$49,602       | \$63,881       |
| Referendum Market Valuation                    | 87,526           |               | \$20,275       | \$24,694       | \$55,523       |
| Net Tax Capacity (NTC)                         | 1,763            |               | 408            | 496            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.441</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.150</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$2,018          | 39.6%         | \$467          | \$671          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 1,023            | 20.1          | 237            | 327            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 559              | 11.0          | 129            | 125            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 414              | 8.1           | 96             | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 626              | 12.3          | 145            | 146            | 124            |
| Corporate Income Tax (Calendar 2002)           | 128              | 2.5           | 30             | 56             | 116            |
| State Property Tax (Payable 2003)              | 324              | 6.4           | 75             | 69             | 116            |
| <b>Total State Taxes</b>                       | <b>\$5,092</b>   | <b>100.0%</b> | <b>\$1,180</b> | <b>\$1,490</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | REDWOOD          |               |                | SOUTHWEST (8)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$21,254         | 52.6%         | \$1,303        | \$1,250        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 6,240            | 15.4          | 382            | 383            | 332            |
| Minnesota Family Investment Program            | 131              | 0.3           | 8              | 9              | 13             |
| General Assistance including GAMC              | 479              | 1.2           | 29             | 34             | 50             |
| Social Services                                | 3,124            | 7.7           | 191            | 201            | 187            |
| Miscellaneous                                  | 335              | 0.8           | 21             | 19             | 23             |
| Total  | 10,309           | 25.5          | 632            | 646            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,635            | 9.0           | 223            | 225            | 68             |
| Municipal Aid                                  | 232              | 0.6           | 14             | 9              | 22             |
| Township Aid                                   | 1,302            | 3.2           | 80             | 36             | 6              |
| Total  | 5,168            | 12.8          | 317            | 270            | 96             |
| Local Government Aid (Calendar 2003)           | 2,531            | 6.3           | 155            | 170            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 98               | 0.2           | 6              | 8              | 4              |
| County HACA (Payable 2003)                     | 757              | 1.9           | 46             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 90               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 190              | 0.5           | 12             | 14             | 14             |
| <b>Total Aids</b>                              | <b>40,396</b>    | <b>100.0</b>  | <b>2,476</b>   | <b>2,409</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 969              | 74.1          | 59             | 61             | 58             |
| Agricultural Market Value Credit               | 339              | 25.9          | 21             | 19             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,308</b>     | <b>100.0</b>  | <b>80</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 185              | 42.3          | 11             | 10             | 23             |
| Regular (Renters)                              | 250              | 57.2          | 15             | 15             | 27             |
| Targeting Refund                               | 2                | 0.5           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>438</b>       | <b>100.0</b>  | <b>27</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$42,142</b>  | <b>100.0%</b> | <b>\$2,583</b> | <b>\$2,514</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$6,624          | 48.1%         | \$406          | \$377          | \$328          |
| City/Town Levy                                 | 3,793            | 27.5          | 232            | 192            | 235            |
| School District Net Tax Capacity Levy          | 2,289            | 16.6          | 140            | 140            | 166            |
| School District Referendum Market Value Levy   | 216              | 1.6           | 13             | 27             | 64             |
| Miscellaneous District Levy                    | 228              | 1.7           | 14             | 31             | 148            |
| State Property Tax Levy                        | 630              | 4.6           | 39             | 64             | 116            |
| <b>Total Levy</b>                              | <b>\$13,780</b>  | <b>100.0%</b> | <b>\$844</b>   | <b>\$830</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,308</b>     |               | <b>80</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>12,472</b>    |               | <b>764</b>     | <b>750</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,254,896      |               | \$76,907       | \$70,442       | \$63,881       |
| Referendum Market Valuation                    | 389,380          |               | \$23,863       | \$28,046       | \$55,523       |
| Net Tax Capacity (NTC)                         | 10,942           |               | 671            | 657            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.177</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.055</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$10,753         | 43.0%         | \$659          | \$601          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 6,328            | 25.3          | 388            | 376            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,187            | 8.8           | 134            | 126            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,667            | 6.7           | 102            | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,605            | 10.4          | 160            | 159            | 124            |
| Corporate Income Tax (Calendar 2002)           | 810              | 3.2           | 50             | 58             | 116            |
| State Property Tax (Payable 2003)              | 630              | 2.5           | 39             | 64             | 116            |
| <b>Total State Taxes</b>                       | <b>\$24,978</b>  | <b>100.0%</b> | <b>\$1,531</b> | <b>\$1,480</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | RENVILLE         |               |                | SIX EAST (6E)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$16,784         | 44.8%         | \$995          | \$1,195        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 7,786            | 20.8          | 462            | 333            | 332            |
| Minnesota Family Investment Program            | 239              | 0.6           | 14             | 12             | 13             |
| General Assistance including GAMC              | 458              | 1.2           | 27             | 33             | 50             |
| Social Services                                | 3,410            | 9.1           | 202            | 192            | 187            |
| Miscellaneous                                  | 261              | 0.7           | 15             | 17             | 23             |
| Total  | 12,155           | 32.4          | 721            | 587            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 4,130            | 11.0          | 245            | 119            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 14             | 22             |
| Township Aid                                   | 488              | 1.3           | 29             | 21             | 6              |
| Total  | 4,619            | 12.3          | 274            | 154            | 96             |
| Local Government Aid (Calendar 2003)           | 2,883            | 7.7           | 171            | 121            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 147              | 0.4           | 9              | 3              | 4              |
| County HACA (Payable 2003)                     | 690              | 1.8           | 41             | 42             | 26             |
| Criminal Justice Aid (Payable 2003)            | 90               | 0.2           | 5              | 6              | 6              |
| Community Corrections Funding (2003)           | 103              | 0.3           | 6              | 12             | 14             |
| <b>Total Aids</b>                              | <b>37,470</b>    | <b>100.0</b>  | <b>2,222</b>   | <b>2,119</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,056            | 73.7          | 63             | 71             | 58             |
| Agricultural Market Value Credit               | 378              | 26.3          | 22             | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,434</b>     | <b>100.0</b>  | <b>85</b>      | <b>84</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 146              | 47.3          | 9              | 18             | 23             |
| Regular (Renters)                              | 161              | 52.2          | 10             | 20             | 27             |
| Targeting Refund                               | 2                | 0.6           | 0              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>309</b>       | <b>100.0</b>  | <b>18</b>      | <b>39</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$39,213</b>  | <b>100.0%</b> | <b>\$2,325</b> | <b>\$2,241</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$7,358          | 46.6%         | \$436          | \$387          | \$328          |
| City/Town Levy                                 | 4,624            | 29.3          | 274            | 199            | 235            |
| School District Net Tax Capacity Levy          | 1,284            | 8.1           | 76             | 120            | 166            |
| School District Referendum Market Value Levy   | 429              | 2.7           | 25             | 37             | 64             |
| Miscellaneous District Levy                    | 819              | 5.2           | 49             | 23             | 148            |
| State Property Tax Levy                        | 1,277            | 8.1           | 76             | 63             | 116            |
| <b>Total Levy</b>                              | <b>\$15,790</b>  | <b>100.0%</b> | <b>\$936</b>   | <b>\$829</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,434</b>     |               | <b>85</b>      | <b>84</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>14,357</b>    |               | <b>851</b>     | <b>745</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,453,177      |               | \$86,170       | \$59,943       | \$63,881       |
| Referendum Market Valuation                    | 464,311          |               | \$27,533       | \$37,258       | \$55,523       |
| Net Tax Capacity (NTC)                         | 13,167           |               | 781            | 593            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.053</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.092</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$10,414         | 42.9%         | \$618          | \$710          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 4,886            | 20.1          | 290            | 479            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,253            | 9.3           | 134            | 127            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,726            | 7.1           | 102            | 97             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,795            | 11.5          | 166            | 129            | 124            |
| Corporate Income Tax (Calendar 2002)           | 924              | 3.8           | 55             | 74             | 116            |
| State Property Tax (Payable 2003)              | 1,277            | 5.3           | 76             | 63             | 116            |
| <b>Total State Taxes</b>                       | <b>\$24,276</b>  | <b>100.0%</b> | <b>\$1,439</b> | <b>\$1,679</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | RICE             |               |                | SE MN (10)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$56,085         | 56.7%         | \$939          | \$1,092        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 14,305           | 14.5          | 239            | 277            | 332            |
| Minnesota Family Investment Program            | 477              | 0.5           | 8              | 9              | 13             |
| General Assistance including GAMC              | 1,961            | 2.0           | 33             | 36             | 50             |
| Social Services                                | 9,129            | 9.2           | 153            | 179            | 187            |
| Miscellaneous                                  | 991              | 1.0           | 17             | 17             | 23             |
| Total  | 26,862           | 27.2          | 450            | 519            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,133            | 3.2           | 52             | 91             | 68             |
| Municipal Aid                                  | 1,332            | 1.3           | 22             | 17             | 22             |
| Township Aid                                   | 264              | 0.3           | 4              | 9              | 6              |
| Total  | 4,729            | 4.8           | 79             | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 8,694            | 8.8           | 146            | 123            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 75               | 0.1           | 1              | 5              | 4              |
| County HACA (Payable 2003)                     | 1,141            | 1.2           | 19             | 31             | 26             |
| Criminal Justice Aid (Payable 2003)            | 372              | 0.4           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 918              | 0.9           | 15             | 12             | 14             |
| <b>Total Aids</b>                              | <b>98,875</b>    | <b>100.0</b>  | <b>1,655</b>   | <b>1,904</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 3,570            | 88.7          | 60             | 69             | 58             |
| Agricultural Market Value Credit               | 455              | 11.3          | 8              | 8              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>4,025</b>     | <b>100.0</b>  | <b>67</b>      | <b>77</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 725              | 38.4          | 12             | 15             | 23             |
| Regular (Renters)                              | 1,147            | 60.7          | 19             | 20             | 27             |
| Targeting Refund                               | 17               | 0.9           | 0              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,889</b>     | <b>100.0</b>  | <b>32</b>      | <b>36</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$104,790</b> | <b>100.0%</b> | <b>\$1,754</b> | <b>\$2,018</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$12,004         | 32.6%         | \$201          | \$313          | \$328          |
| City/Town Levy                                 | 8,375            | 22.8          | 140            | 210            | 235            |
| School District Net Tax Capacity Levy          | 10,343           | 28.1          | 173            | 152            | 166            |
| School District Referendum Market Value Levy   | 369              | 1.0           | 6              | 38             | 64             |
| Miscellaneous District Levy                    | 2,084            | 5.7           | 35             | 28             | 148            |
| State Property Tax Levy                        | 3,628            | 9.9           | 61             | 74             | 116            |
| <b>Total Levy</b>                              | <b>\$36,802</b>  | <b>100.0%</b> | <b>\$616</b>   | <b>\$815</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>4,025</b>     |               | <b>67</b>      | <b>77</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>32,777</b>    |               | <b>549</b>     | <b>737</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$3,206,828      |               | \$53,672       | \$57,014       | \$63,881       |
| Referendum Market Valuation                    | 2,642,415        |               | \$44,225       | \$44,519       | \$55,523       |
| Net Tax Capacity (NTC)                         | 33,682           |               | 564            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.967</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.018</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$44,089         | 46.6%         | \$738          | \$820          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 22,988           | 24.3          | 385            | 484            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 6,722            | 7.1           | 113            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 5,261            | 5.6           | 88             | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 7,647            | 8.1           | 128            | 131            | 124            |
| Corporate Income Tax (Calendar 2002)           | 4,217            | 4.5           | 71             | 94             | 116            |
| State Property Tax (Payable 2003)              | 3,628            | 3.8           | 61             | 74             | 116            |
| <b>Total State Taxes</b>                       | <b>\$94,553</b>  | <b>100.0%</b> | <b>\$1,583</b> | <b>\$1,818</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | ROCK             |               |                | SOUTHWEST (8)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$11,525         | 52.6%         | \$1,194        | \$1,250        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 2,984            | 13.6          | 309            | 383            | 332            |
| Minnesota Family Investment Program            | 61               | 0.3           | 6              | 9              | 13             |
| General Assistance including GAMC              | 207              | 0.9           | 21             | 34             | 50             |
| Social Services                                | 1,980            | 9.0           | 205            | 201            | 187            |
| Miscellaneous                                  | 127              | 0.6           | 13             | 19             | 23             |
| Total  | 5,359            | 24.5          | 555            | 646            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,396            | 10.9          | 248            | 225            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 9              | 22             |
| Township Aid                                   | 415              | 1.9           | 43             | 36             | 6              |
| Total  | 2,810            | 12.8          | 291            | 270            | 96             |
| Local Government Aid (Calendar 2003)           | 1,513            | 6.9           | 157            | 170            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 53               | 0.2           | 6              | 8              | 4              |
| County HACA (Payable 2003)                     | 480              | 2.2           | 50             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 46               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 119              | 0.5           | 12             | 14             | 14             |
| <b>Total Aids</b>                              | <b>21,906</b>    | <b>100.0</b>  | <b>2,270</b>   | <b>2,409</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 660              | 77.7          | 68             | 61             | 58             |
| Agricultural Market Value Credit               | 189              | 22.3          | 20             | 19             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>849</b>       | <b>100.0</b>  | <b>88</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 53               | 28.1          | 5              | 10             | 23             |
| Regular (Renters)                              | 135              | 71.9          | 14             | 15             | 27             |
| Targeting Refund                               | 0                | 0.0           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>187</b>       | <b>100.0</b>  | <b>19</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$22,942</b>  | <b>100.0%</b> | <b>\$2,377</b> | <b>\$2,514</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$2,883          | 40.6%         | \$299          | \$377          | \$328          |
| City/Town Levy                                 | 1,462            | 20.6          | 151            | 192            | 235            |
| School District Net Tax Capacity Levy          | 1,807            | 25.4          | 187            | 140            | 166            |
| School District Referendum Market Value Levy   | 284              | 4.0           | 29             | 27             | 64             |
| Miscellaneous District Levy                    | 260              | 3.7           | 27             | 31             | 148            |
| State Property Tax Levy                        | 407              | 5.7           | 42             | 64             | 116            |
| <b>Total Levy</b>                              | <b>\$7,102</b>   | <b>100.0%</b> | <b>\$736</b>   | <b>\$830</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>849</b>       |               | <b>88</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>6,253</b>     |               | <b>648</b>     | <b>750</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$732,140        |               | \$75,862       | \$70,442       | \$63,881       |
| Referendum Market Valuation                    | 265,501          |               | \$27,510       | \$28,046       | \$55,523       |
| Net Tax Capacity (NTC)                         | 6,651            |               | 689            | 657            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.960</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.107</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$5,330          | 41.5%         | \$552          | \$601          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 2,470            | 19.3          | 256            | 376            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,207            | 9.4           | 125            | 126            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 905              | 7.1           | 94             | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,085            | 16.2          | 216            | 159            | 124            |
| Corporate Income Tax (Calendar 2002)           | 429              | 3.3           | 44             | 58             | 116            |
| State Property Tax (Payable 2003)              | 407              | 3.2           | 42             | 64             | 116            |
| <b>Total State Taxes</b>                       | <b>\$12,832</b>  | <b>100.0%</b> | <b>\$1,330</b> | <b>\$1,480</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | ROSEAU           |               |                | NW (1)         | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$26,056         | 67.1%         | \$1,596        | \$1,393        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 4,737            | 12.2          | 290            | 429            | 332            |
| Minnesota Family Investment Program            | 41               | 0.1           | 3              | 11             | 13             |
| General Assistance including GAMC              | 310              | 0.8           | 19             | 43             | 50             |
| Social Services                                | 2,137            | 5.5           | 131            | 235            | 187            |
| Miscellaneous                                  | 115              | 0.3           | 7              | 19             | 23             |
| Total  | 7,340            | 18.9          | 450            | 737            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,181            | 8.2           | 195            | 271            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 16             | 22             |
| Township Aid                                   | 515              | 1.3           | 32             | 39             | 6              |
| Total  | 3,696            | 9.5           | 226            | 325            | 96             |
| Local Government Aid (Calendar 2003)           | 1,065            | 2.7           | 65             | 141            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 6                | 0.0           | 0              | 7              | 4              |
| County HACA (Payable 2003)                     | 457              | 1.2           | 28             | 47             | 26             |
| Criminal Justice Aid (Payable 2003)            | 83               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 131              | 0.3           | 8              | 16             | 14             |
| <b>Total Aids</b>                              | <b>38,835</b>    | <b>100.0</b>  | <b>2,379</b>   | <b>2,671</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,004            | 75.9          | 62             | 54             | 58             |
| Agricultural Market Value Credit               | 262              | 19.8          | 16             | 17             | 5              |
| Miscellaneous Credits                          | 58               | 4.4           | 4              | 11             | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,323</b>     | <b>100.0</b>  | <b>81</b>      | <b>82</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 110              | 45.3          | 7              | 9              | 23             |
| Regular (Renters)                              | 132              | 54.0          | 8              | 13             | 27             |
| Targeting Refund                               | 2                | 0.8           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>244</b>       | <b>100.0</b>  | <b>15</b>      | <b>22</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$40,402</b>  | <b>100.0%</b> | <b>\$2,475</b> | <b>\$2,775</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$3,371          | 34.3%         | \$207          | \$334          | \$328          |
| City/Town Levy                                 | 2,237            | 22.8          | 137            | 184            | 235            |
| School District Net Tax Capacity Levy          | 2,566            | 26.1          | 157            | 129            | 166            |
| School District Referendum Market Value Levy   | 279              | 2.8           | 17             | 25             | 64             |
| Miscellaneous District Levy                    | 589              | 6.0           | 36             | 45             | 148            |
| State Property Tax Levy                        | 792              | 8.1           | 49             | 69             | 116            |
| <b>Total Levy</b>                              | <b>\$9,833</b>   | <b>100.0%</b> | <b>\$602</b>   | <b>\$786</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,323</b>     |               | <b>81</b>      | <b>82</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>8,510</b>     |               | <b>521</b>     | <b>704</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$625,581        |               | \$38,325       | \$49,602       | \$63,881       |
| Referendum Market Valuation                    | 409,663          |               | \$25,097       | \$24,694       | \$55,523       |
| Net Tax Capacity (NTC)                         | 6,253            |               | 383            | 496            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.395</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.068</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$11,536         | 47.9%         | \$707          | \$671          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 4,955            | 20.6          | 304            | 327            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,000            | 8.3           | 123            | 125            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,490            | 6.2           | 91             | 95             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,914            | 8.0           | 117            | 146            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,376            | 5.7           | 84             | 56             | 116            |
| State Property Tax (Payable 2003)              | 792              | 3.3           | 49             | 69             | 116            |
| <b>Total State Taxes</b>                       | <b>\$24,062</b>  | <b>100.0%</b> | <b>\$1,474</b> | <b>\$1,490</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | ST. LOUIS        |               |                | ARROWHEAD (3)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$198,426        | 42.8%         | \$999          | \$1,081        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 91,479           | 19.7          | 460            | 447            | 332            |
| Minnesota Family Investment Program            | 3,420            | 0.7           | 17             | 15             | 13             |
| General Assistance including GAMC              | 15,278           | 3.3           | 77             | 68             | 50             |
| Social Services                                | 54,304           | 11.7          | 273            | 261            | 187            |
| Miscellaneous                                  | 6,545            | 1.4           | 33             | 29             | 23             |
| Total  | 171,026          | 36.9          | 861            | 820            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 17,552           | 3.8           | 88             | 125            | 68             |
| Municipal Aid                                  | 5,935            | 1.3           | 30             | 22             | 22             |
| Township Aid                                   | 291              | 0.1           | 1              | 3              | 6              |
| Total  | 23,779           | 5.1           | 120            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 47,520           | 10.3          | 239            | 190            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 9,284            | 2.0           | 47             | 34             | 4              |
| County HACA (Payable 2003)                     | 7,508            | 1.6           | 38             | 43             | 26             |
| Criminal Justice Aid (Payable 2003)            | 1,422            | 0.3           | 7              | 6              | 6              |
| Community Corrections Funding (2003)           | 4,231            | 0.9           | 21             | 19             | 14             |
| <b>Total Aids</b>                              | <b>463,196</b>   | <b>100.0</b>  | <b>2,331</b>   | <b>2,343</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 13,781           | 61.1          | 69             | 71             | 58             |
| Agricultural Market Value Credit               | 135              | 0.6           | 1              | 2              | 5              |
| Miscellaneous Credits                          | 8,629            | 38.3          | 43             | 47             | 4              |
| <b>Total Property Tax Credits</b>              | <b>22,544</b>    | <b>100.0</b>  | <b>113</b>     | <b>119</b>     | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 2,784            | 35.2          | 14             | 13             | 23             |
| Regular (Renters)                              | 5,060            | 64.0          | 25             | 22             | 27             |
| Targeting Refund                               | 64               | 0.8           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>7,908</b>     | <b>100.0</b>  | <b>40</b>      | <b>35</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$493,648</b> | <b>100.0%</b> | <b>\$2,484</b> | <b>\$2,497</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$74,008         | 49.5%         | \$372          | \$397          | \$328          |
| City/Town Levy                                 | 33,599           | 22.5          | 169            | 180            | 235            |
| School District Net Tax Capacity Levy          | 13,981           | 9.3           | 70             | 95             | 166            |
| School District Referendum Market Value Levy   | 1,371            | 0.9           | 7              | 9              | 64             |
| Miscellaneous District Levy                    | 11,744           | 7.9           | 59             | 50             | 148            |
| State Property Tax Levy                        | 14,862           | 9.9           | 75             | 88             | 116            |
| <b>Total Levy</b>                              | <b>\$149,564</b> | <b>100.0%</b> | <b>\$753</b>   | <b>\$820</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>22,544</b>    |               | <b>113</b>     | <b>119</b>     | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>127,020</b>   |               | <b>639</b>     | <b>701</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$8,315,407      |               | \$41,845       | \$48,124       | \$63,881       |
| Referendum Market Valuation                    | 7,346,910        |               | \$36,971       | \$38,532       | \$55,523       |
| Net Tax Capacity (NTC)                         | 94,814           |               | 477            | 544            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.406</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.020</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$142,579        | 37.7%         | \$717          | \$677          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 139,176          | 36.8          | 700            | 628            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 23,354           | 6.2           | 118            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 18,164           | 4.8           | 91             | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 24,399           | 6.5           | 123            | 136            | 124            |
| Corporate Income Tax (Calendar 2002)           | 15,252           | 4.0           | 77             | 68             | 116            |
| State Property Tax (Payable 2003)              | 14,862           | 3.9           | 75             | 88             | 116            |
| <b>Total State Taxes</b>                       | <b>\$377,786</b> | <b>100.0%</b> | <b>\$1,901</b> | <b>\$1,813</b> | <b>\$2,230</b> |



| I. Major State Aids/Credits                    | SCOTT            |               |                | METRO (11)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$102,780        | 70.3%         | \$977          | \$1,172        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 15,095           | 10.3          | 143            | 329            | 332            |
| Minnesota Family Investment Program            | 391              | 0.3           | 4              | 14             | 13             |
| General Assistance including GAMC              | 1,738            | 1.2           | 17             | 58             | 50             |
| Social Services                                | 11,001           | 7.5           | 105            | 181            | 187            |
| Miscellaneous                                  | 703              | 0.5           | 7              | 26             | 23             |
| Total  | 28,928           | 19.8          | 275            | 608            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 5,057            | 3.5           | 48             | 24             | 68             |
| Municipal Aid                                  | 1,924            | 1.3           | 18             | 28             | 22             |
| Township Aid                                   | 129              | 0.1           | 1              | 0              | 6              |
| Total  | 7,110            | 4.9           | 68             | 52             | 96             |
| Local Government Aid (Calendar 2003)           | 1,194            | 0.8           | 11             | 67             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 21               | 0.0           | 0              | 1              | 4              |
| County HACA (Payable 2003)                     | 4,716            | 3.2           | 45             | 17             | 26             |
| Criminal Justice Aid (Payable 2003)            | 547              | 0.4           | 5              | 7              | 6              |
| Community Corrections Funding (2003)           | 964              | 0.7           | 9              | 14             | 14             |
| <b>Total Aids</b>                              | <b>146,260</b>   | <b>100.0</b>  | <b>1,390</b>   | <b>1,938</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 4,684            | 93.4          | 45             | 51             | 58             |
| Agricultural Market Value Credit               | 317              | 6.3           | 3              | 1              | 5              |
| Miscellaneous Credits                          | 12               | 0.2           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>5,012</b>     | <b>100.0</b>  | <b>48</b>      | <b>52</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 2,441            | 55.9          | 23             | 29             | 23             |
| Regular (Renters)                              | 1,710            | 39.2          | 16             | 34             | 27             |
| Targeting Refund                               | 213              | 4.9           | 2              | 2              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>4,365</b>     | <b>100.0</b>  | <b>41</b>      | <b>65</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$155,637</b> | <b>100.0%</b> | <b>\$1,479</b> | <b>\$2,055</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$28,570         | 25.8%         | \$272          | \$316          | \$328          |
| City/Town Levy                                 | 27,727           | 25.0          | 264            | 270            | 235            |
| School District Net Tax Capacity Levy          | 19,989           | 18.1          | 190            | 189            | 166            |
| School District Referendum Market Value Levy   | 10,389           | 9.4           | 99             | 99             | 64             |
| Miscellaneous District Levy                    | 14,519           | 13.1          | 138            | 246            | 148            |
| State Property Tax Levy                        | 9,528            | 8.6           | 91             | 148            | 116            |
| <b>Total Levy</b>                              | <b>\$110,721</b> | <b>100.0%</b> | <b>\$1,053</b> | <b>\$1,268</b> | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>5,012</b>     |               | <b>48</b>      | <b>52</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>105,709</b>   |               | <b>1,005</b>   | <b>1,216</b>   | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$7,392,872      |               | \$70,277       | \$69,631       | \$63,881       |
| Referendum Market Valuation                    | 7,046,080        |               | \$66,980       | \$68,916       | \$55,523       |
| Net Tax Capacity (NTC)                         | 82,140           |               | 781            | 851            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.067</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.168</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$136,769        | 56.1%         | \$1,300        | \$1,228        | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 53,950           | 22.1          | 513            | 809            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 12,531           | 5.1           | 119            | 117            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 10,818           | 4.4           | 103            | 98             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 12,800           | 5.2           | 122            | 109            | 124            |
| Corporate Income Tax (Calendar 2002)           | 7,592            | 3.1           | 72             | 157            | 116            |
| State Property Tax (Payable 2003)              | 9,528            | 3.9           | 91             | 148            | 116            |
| <b>Total State Taxes</b>                       | <b>\$243,988</b> | <b>100.0%</b> | <b>\$2,319</b> | <b>\$2,665</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | SHERBURNE        |               |                | CENTRAL MN (7W) | STATE          |
|--|------------------|---------------|----------------|-----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita      | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                 |                |
| Education Aid (2002-2003)                      | \$100,113        | 78.2%         | \$1,339        | \$1,237         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                 |                |
| Medical Assistance                             | 11,966           | 9.3           | 160            | 201             | 332            |
| Minnesota Family Investment Program            | 393              | 0.3           | 5              | 8               | 13             |
| General Assistance including GAMC              | 1,542            | 1.2           | 21             | 29              | 50             |
| Social Services                                | 7,312            | 5.7           | 98             | 127             | 187            |
| Miscellaneous                                  | 500              | 0.4           | 7              | 14              | 23             |
| Total  | 21,714           | 17.0          | 290            | 379             | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                 |                |
| County Aid                                     | 2,196            | 1.7           | 29             | 47              | 68             |
| Municipal Aid                                  | 975              | 0.8           | 13             | 15              | 22             |
| Township Aid                                   | 491              | 0.4           | 7              | 4               | 6              |
| Total  | 3,662            | 2.9           | 49             | 67              | 96             |
| Local Government Aid (Calendar 2003)           | 897              | 0.7           | 12             | 63              | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 14               | 0.0           | 0              | 0               | 4              |
| County HACA (Payable 2003)                     | 751              | 0.6           | 10             | 18              | 26             |
| Criminal Justice Aid (Payable 2003)            | 351              | 0.3           | 5              | 5               | 6              |
| Community Corrections Funding (2003)           | 561              | 0.4           | 8              | 13              | 14             |
| <b>Total Aids</b>                              | <b>128,063</b>   | <b>100.0</b>  | <b>1,713</b>   | <b>1,782</b>    | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                 |                |
| Homestead Market Value Credit                  | 4,750            | 93.9          | 64             | 62              | 58             |
| Agricultural Market Value Credit               | 303              | 6.0           | 4              | 6               | 5              |
| Miscellaneous Credits                          | 5                | 0.1           | 0              | 0               | 4              |
| <b>Total Property Tax Credits</b>              | <b>5,058</b>     | <b>100.0</b>  | <b>68</b>      | <b>69</b>       | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                 |                |
| Regular (Homeowners)                           | 1,245            | 51.7          | 17             | 18              | 23             |
| Regular (Renters)                              | 1,149            | 47.7          | 15             | 21              | 27             |
| Targeting Refund                               | 14               | 0.6           | 0              | 1               | 1              |
| <b>Total Property Tax Refunds</b>              | <b>2,408</b>     | <b>100.0</b>  | <b>32</b>      | <b>39</b>       | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$135,529</b> | <b>100.0%</b> | <b>\$1,813</b> | <b>\$1,890</b>  | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                 |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                 |                |
| County Levy                                    | \$25,478         | 34.4%         | \$341          | \$289           | \$328          |
| City/Town Levy                                 | 17,737           | 23.9          | 237            | 218             | 235            |
| School District Net Tax Capacity Levy          | 17,977           | 24.3          | 240            | 186             | 166            |
| School District Referendum Market Value Levy   | 3,331            | 4.5           | 45             | 28              | 64             |
| Miscellaneous District Levy                    | 2,856            | 3.9           | 38             | 45              | 148            |
| State Property Tax Levy                        | 6,686            | 9.0           | 89             | 84              | 116            |
| <b>Total Levy</b>                              | <b>\$74,065</b>  | <b>100.0%</b> | <b>\$991</b>   | <b>\$851</b>    | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>5,058</b>     |               | <b>68</b>      | <b>69</b>       | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>69,006</b>    |               | <b>923</b>     | <b>782</b>      | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                 |                |
| Market Valuation                               | \$4,634,996      |               | \$61,996       | \$55,074        | \$63,881       |
| Referendum Market Valuation                    | 4,400,229        |               | \$58,856       | \$48,822        | \$55,523       |
| Net Tax Capacity (NTC)                         | 56,642           |               | 758            | 629             | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.124</b>     |               |                |                 |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.081</b>     |               |                |                 |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                 |                |
| Individual Income Tax (2002 filed 2003)        | \$68,219         | 49.6%         | \$912          | \$848           | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 34,503           | 25.1          | 461            | 570             | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 8,567            | 6.2           | 115            | 118             | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 6,976            | 5.1           | 93             | 94              | 96             |
| Motor Fuels Tax (Calendar 2002)                | 9,363            | 6.8           | 125            | 137             | 124            |
| Corporate Income Tax (Calendar 2002)           | 3,152            | 2.3           | 42             | 71              | 116            |
| State Property Tax (Payable 2003)              | 6,686            | 4.9           | 89             | 84              | 116            |
| <b>Total State Taxes</b>                       | <b>\$137,466</b> | <b>100.0%</b> | <b>\$1,839</b> | <b>\$1,922</b>  | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | SIBLEY           |               |                | NINE (9)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$15,590         | 51.4%         | \$1,015        | \$1,079        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 5,132            | 16.9          | 334            | 317            | 332            |
| Minnesota Family Investment Program            | 154              | 0.5           | 10             | 11             | 13             |
| General Assistance including GAMC              | 360              | 1.2           | 23             | 31             | 50             |
| Social Services                                | 2,650            | 8.7           | 172            | 178            | 187            |
| Miscellaneous                                  | 222              | 0.7           | 14             | 15             | 23             |
| Total  | 8,517            | 28.1          | 554            | 553            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,802            | 9.2           | 182            | 124            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 15             | 22             |
| Township Aid                                   | 271              | 0.9           | 18             | 11             | 6              |
| Total  | 3,073            | 10.1          | 200            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 2,024            | 6.7           | 132            | 161            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 126              | 0.4           | 8              | 4              | 4              |
| County HACA (Payable 2003)                     | 822              | 2.7           | 54             | 35             | 26             |
| Criminal Justice Aid (Payable 2003)            | 57               | 0.2           | 4              | 5              | 6              |
| Community Corrections Funding (2003)           | 123              | 0.4           | 8              | 14             | 14             |
| <b>Total Aids</b>                              | <b>30,334</b>    | <b>100.0</b>  | <b>1,974</b>   | <b>2,002</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,159            | 77.5          | 75             | 67             | 58             |
| Agricultural Market Value Credit               | 336              | 22.5          | 22             | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 1              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,494</b>     | <b>100.0</b>  | <b>97</b>      | <b>79</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 316              | 56.7          | 21             | 12             | 23             |
| Regular (Renters)                              | 232              | 41.7          | 15             | 19             | 27             |
| Targeting Refund                               | 9                | 1.5           | 1              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>556</b>       | <b>100.0</b>  | <b>36</b>      | <b>32</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$32,385</b>  | <b>100.0%</b> | <b>\$2,108</b> | <b>\$2,113</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$6,383          | 51.8%         | \$415          | \$328          | \$328          |
| City/Town Levy                                 | 3,450            | 28.0          | 225            | 190            | 235            |
| School District Net Tax Capacity Levy          | 1,044            | 8.5           | 68             | 104            | 166            |
| School District Referendum Market Value Levy   | 336              | 2.7           | 22             | 32             | 64             |
| Miscellaneous District Levy                    | 528              | 4.3           | 34             | 23             | 148            |
| State Property Tax Levy                        | 593              | 4.8           | 39             | 70             | 116            |
| <b>Total Levy</b>                              | <b>\$12,334</b>  | <b>100.0%</b> | <b>\$803</b>   | <b>\$746</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,494</b>     |               | <b>97</b>      | <b>79</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>10,840</b>    |               | <b>705</b>     | <b>667</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,125,858      |               | \$73,269       | \$62,517       | \$63,881       |
| Referendum Market Valuation                    | 486,040          |               | \$31,631       | \$37,146       | \$55,523       |
| Net Tax Capacity (NTC)                         | 9,940            |               | 647            | 622            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.140</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.069</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$9,486          | 52.1%         | \$617          | \$690          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 1,883            | 10.3          | 123            | 468            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,976            | 10.9          | 129            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,515            | 8.3           | 99             | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,264            | 12.4          | 147            | 132            | 124            |
| Corporate Income Tax (Calendar 2002)           | 479              | 2.6           | 31             | 68             | 116            |
| State Property Tax (Payable 2003)              | 593              | 3.3           | 39             | 70             | 116            |
| <b>Total State Taxes</b>                       | <b>\$18,194</b>  | <b>100.0%</b> | <b>\$1,184</b> | <b>\$1,641</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | STEARNs          |               |                | CENTRAL MN (7W) | STATE          |
|--|------------------|---------------|----------------|-----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita      | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                 |                |
| Education Aid (2002-2003)                      | \$169,950        | 65.6%         | \$1,234        | \$1,237         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                 |                |
| Medical Assistance                             | 30,034           | 11.6          | 218            | 201             | 332            |
| Minnesota Family Investment Program            | 1,301            | 0.5           | 9              | 8               | 13             |
| General Assistance including GAMC              | 4,408            | 1.7           | 32             | 29              | 50             |
| Social Services                                | 18,563           | 7.2           | 135            | 127             | 187            |
| Miscellaneous                                  | 2,554            | 1.0           | 19             | 14              | 23             |
| Total  | 56,861           | 22.0          | 413            | 379             | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                 |                |
| County Aid                                     | 6,380            | 2.5           | 46             | 47              | 68             |
| Municipal Aid                                  | 2,702            | 1.0           | 20             | 15              | 22             |
| Township Aid                                   | 540              | 0.2           | 4              | 4               | 6              |
| Total  | 9,623            | 3.7           | 70             | 67              | 96             |
| Local Government Aid (Calendar 2003)           | 15,891           | 6.1           | 115            | 63              | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 116              | 0.0           | 1              | 0               | 4              |
| County HACA (Payable 2003)                     | 3,381            | 1.3           | 25             | 18              | 26             |
| Criminal Justice Aid (Payable 2003)            | 852              | 0.3           | 6              | 5               | 6              |
| Community Corrections Funding (2003)           | 2,250            | 0.9           | 16             | 13              | 14             |
| <b>Total Aids</b>                              | <b>258,923</b>   | <b>100.0</b>  | <b>1,879</b>   | <b>1,782</b>    | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                 |                |
| Homestead Market Value Credit                  | 8,937            | 90.7          | 65             | 62              | 58             |
| Agricultural Market Value Credit               | 906              | 9.2           | 7              | 6               | 5              |
| Miscellaneous Credits                          | 9                | 0.1           | 0              | 0               | 4              |
| <b>Total Property Tax Credits</b>              | <b>9,852</b>     | <b>100.0</b>  | <b>72</b>      | <b>69</b>       | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                 |                |
| Regular (Homeowners)                           | 2,305            | 40.7          | 17             | 18              | 23             |
| Regular (Renters)                              | 3,288            | 58.0          | 24             | 21              | 27             |
| Targeting Refund                               | 75               | 1.3           | 1              | 1               | 1              |
| <b>Total Property Tax Refunds</b>              | <b>5,669</b>     | <b>100.0</b>  | <b>41</b>      | <b>39</b>       | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$274,444</b> | <b>100.0%</b> | <b>\$1,992</b> | <b>\$1,890</b>  | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                 |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                 |                |
| County Levy                                    | \$38,706         | 35.6%         | \$281          | \$289           | \$328          |
| City/Town Levy                                 | 28,965           | 26.6          | 210            | 218             | 235            |
| School District Net Tax Capacity Levy          | 19,335           | 17.8          | 140            | 186             | 166            |
| School District Referendum Market Value Levy   | 2,162            | 2.0           | 16             | 28              | 64             |
| Miscellaneous District Levy                    | 7,031            | 6.5           | 51             | 45              | 148            |
| State Property Tax Levy                        | 12,541           | 11.5          | 91             | 84              | 116            |
| <b>Total Levy</b>                              | <b>\$108,741</b> | <b>100.0%</b> | <b>\$789</b>   | <b>\$851</b>    | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>9,852</b>     |               | <b>72</b>      | <b>69</b>       | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>98,889</b>    |               | <b>718</b>     | <b>782</b>      | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                 |                |
| Market Valuation                               | \$6,772,876      |               | \$49,158       | \$55,074        | \$63,881       |
| Referendum Market Valuation                    | 5,803,848        |               | \$42,125       | \$48,822        | \$55,523       |
| Net Tax Capacity (NTC)                         | 76,359           |               | 554            | 629             | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.228</b>     |               |                |                 |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.037</b>     |               |                |                 |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                 |                |
| Individual Income Tax (2002 filed 2003)        | \$108,237        | 38.8%         | \$786          | \$848           | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 96,444           | 34.5          | 700            | 570             | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 16,358           | 5.9           | 119            | 118             | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 12,792           | 4.6           | 93             | 94              | 96             |
| Motor Fuels Tax (Calendar 2002)                | 18,879           | 6.8           | 137            | 137             | 124            |
| Corporate Income Tax (Calendar 2002)           | 14,067           | 5.0           | 102            | 71              | 116            |
| State Property Tax (Payable 2003)              | 12,541           | 4.5           | 91             | 84              | 116            |
| <b>Total State Taxes</b>                       | <b>\$279,318</b> | <b>100.0%</b> | <b>\$2,027</b> | <b>\$1,922</b>  | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | STEELE           |               |                | SE MN (10)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$42,689         | 60.2%         | \$1,231        | \$1,092        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 9,769            | 13.8          | 282            | 277            | 332            |
| Minnesota Family Investment Program            | 434              | 0.6           | 13             | 9              | 13             |
| General Assistance including GAMC              | 1,205            | 1.7           | 35             | 36             | 50             |
| Social Services                                | 5,615            | 7.9           | 162            | 179            | 187            |
| Miscellaneous                                  | 506              | 0.7           | 15             | 17             | 23             |
| Total  | 17,529           | 24.7          | 505            | 519            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,207            | 4.5           | 92             | 91             | 68             |
| Municipal Aid                                  | 716              | 1.0           | 21             | 17             | 22             |
| Township Aid                                   | 228              | 0.3           | 7              | 9              | 6              |
| Total  | 4,151            | 5.9           | 120            | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 4,947            | 7.0           | 143            | 123            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 66               | 0.1           | 2              | 5              | 4              |
| County HACA (Payable 2003)                     | 842              | 1.2           | 24             | 31             | 26             |
| Criminal Justice Aid (Payable 2003)            | 207              | 0.3           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 449              | 0.6           | 13             | 12             | 14             |
| <b>Total Aids</b>                              | <b>70,881</b>    | <b>100.0</b>  | <b>2,043</b>   | <b>1,904</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 2,635            | 91.1          | 76             | 69             | 58             |
| Agricultural Market Value Credit               | 257              | 8.9           | 7              | 8              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,892</b>     | <b>100.0</b>  | <b>83</b>      | <b>77</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 753              | 44.5          | 22             | 15             | 23             |
| Regular (Renters)                              | 750              | 44.3          | 22             | 20             | 27             |
| Targeting Refund                               | 188              | 11.1          | 5              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,691</b>     | <b>100.0</b>  | <b>49</b>      | <b>36</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$75,464</b>  | <b>100.0%</b> | <b>\$2,175</b> | <b>\$2,018</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$10,826         | 35.9%         | \$312          | \$313          | \$328          |
| City/Town Levy                                 | 6,983            | 23.1          | 201            | 210            | 235            |
| School District Net Tax Capacity Levy          | 5,664            | 18.8          | 163            | 152            | 166            |
| School District Referendum Market Value Levy   | 2,972            | 9.8           | 86             | 38             | 64             |
| Miscellaneous District Levy                    | 647              | 2.1           | 19             | 28             | 148            |
| State Property Tax Levy                        | 3,091            | 10.2          | 89             | 74             | 116            |
| <b>Total Levy</b>                              | <b>\$30,183</b>  | <b>100.0%</b> | <b>\$870</b>   | <b>\$815</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,892</b>     |               | <b>83</b>      | <b>77</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>27,291</b>    |               | <b>787</b>     | <b>737</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$2,059,163      |               | \$59,357       | \$57,014       | \$63,881       |
| Referendum Market Valuation                    | 1,617,082        |               | \$46,614       | \$44,519       | \$55,523       |
| Net Tax Capacity (NTC)                         | 22,154           |               | 639            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.087</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.184</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$26,570         | 40.1%         | \$766          | \$820          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 19,240           | 29.1          | 555            | 484            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 4,288            | 6.5           | 124            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 3,364            | 5.1           | 97             | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 5,345            | 8.1           | 154            | 131            | 124            |
| Corporate Income Tax (Calendar 2002)           | 4,298            | 6.5           | 124            | 94             | 116            |
| State Property Tax (Payable 2003)              | 3,091            | 4.7           | 89             | 74             | 116            |
| <b>Total State Taxes</b>                       | <b>\$66,196</b>  | <b>100.0%</b> | <b>\$1,908</b> | <b>\$1,818</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | STEVENS          |               |                | W CENTRAL (4)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$9,902          | 47.3%         | \$994          | \$1,115        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 2,946            | 14.1          | 296            | 362            | 332            |
| Minnesota Family Investment Program            | 16               | 0.1           | 2              | 12             | 13             |
| General Assistance including GAMC              | 103              | 0.5           | 10             | 39             | 50             |
| Social Services                                | 2,494            | 11.9          | 250            | 223            | 187            |
| Miscellaneous                                  | 157              | 0.8           | 16             | 19             | 23             |
| Total  | 5,716            | 27.3          | 574            | 655            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 1,970            | 9.4           | 198            | 143            | 68             |
| Municipal Aid                                  | 178              | 0.9           | 18             | 12             | 22             |
| Township Aid                                   | 181              | 0.9           | 18             | 16             | 6              |
| Total  | 2,329            | 11.1          | 234            | 171            | 96             |
| Local Government Aid (Calendar 2003)           | 1,887            | 9.0           | 190            | 115            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 112              | 0.5           | 11             | 2              | 4              |
| County HACA (Payable 2003)                     | 902              | 4.3           | 91             | 40             | 26             |
| Criminal Justice Aid (Payable 2003)            | 52               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 53               | 0.3           | 5              | 12             | 14             |
| <b>Total Aids</b>                              | <b>20,953</b>    | <b>100.0</b>  | <b>2,104</b>   | <b>2,116</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 557              | 77.4          | 56             | 67             | 58             |
| Agricultural Market Value Credit               | 162              | 22.5          | 16             | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.1           | 0              | 20             | 4              |
| <b>Total Property Tax Credits</b>              | <b>719</b>       | <b>100.0</b>  | <b>72</b>      | <b>99</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 82               | 36.1          | 8              | 12             | 23             |
| Regular (Renters)                              | 136              | 59.9          | 14             | 18             | 27             |
| Targeting Refund                               | 9                | 4.0           | 1              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>227</b>       | <b>100.0</b>  | <b>23</b>      | <b>30</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$21,899</b>  | <b>100.0%</b> | <b>\$2,199</b> | <b>\$2,244</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$3,006          | 40.0%         | \$302          | \$350          | \$328          |
| City/Town Levy                                 | 1,569            | 20.9          | 158            | 161            | 235            |
| School District Net Tax Capacity Levy          | 1,556            | 20.7          | 156            | 124            | 166            |
| School District Referendum Market Value Levy   | 320              | 4.3           | 32             | 14             | 64             |
| Miscellaneous District Levy                    | 308              | 4.1           | 31             | 31             | 148            |
| State Property Tax Levy                        | 760              | 10.1          | 76             | 80             | 116            |
| <b>Total Levy</b>                              | <b>\$7,520</b>   | <b>100.0%</b> | <b>\$755</b>   | <b>\$760</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>719</b>       |               | <b>72</b>      | <b>99</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>6,801</b>     |               | <b>683</b>     | <b>661</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$599,866        |               | \$60,246       | \$59,978       | \$63,881       |
| Referendum Market Valuation                    | 281,626          |               | \$28,284       | \$36,491       | \$55,523       |
| Net Tax Capacity (NTC)                         | 5,764            |               | 579            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.099</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.137</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$5,978          | 38.6%         | \$600          | \$628          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 4,936            | 31.9          | 496            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,168            | 7.5           | 117            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 910              | 5.9           | 91             | 91             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,103            | 7.1           | 111            | 151            | 124            |
| Corporate Income Tax (Calendar 2002)           | 613              | 4.0           | 62             | 56             | 116            |
| State Property Tax (Payable 2003)              | 760              | 4.9           | 76             | 80             | 116            |
| <b>Total State Taxes</b>                       | <b>\$15,468</b>  | <b>100.0%</b> | <b>\$1,553</b> | <b>\$1,633</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | SWIFT            |               |                | MN VALLEY (6W) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$12,319         | 45.2%         | \$1,053        | \$1,368        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 4,819            | 17.7          | 412            | 466            | 332            |
| Minnesota Family Investment Program            | 83               | 0.3           | 7              | 6              | 13             |
| General Assistance including GAMC              | 517              | 1.9           | 44             | 35             | 50             |
| Social Services                                | 2,665            | 9.8           | 228            | 235            | 187            |
| Miscellaneous                                  | 292              | 1.1           | 25             | 23             | 23             |
| Total  | 8,375            | 30.8          | 716            | 764            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,908            | 10.7          | 249            | 256            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 4              | 22             |
| Township Aid                                   | 441              | 1.6           | 38             | 37             | 6              |
| Total  | 3,350            | 12.3          | 286            | 297            | 96             |
| Local Government Aid (Calendar 2003)           | 2,057            | 7.6           | 176            | 183            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 159              | 0.6           | 14             | 17             | 4              |
| County HACA (Payable 2003)                     | 772              | 2.8           | 66             | 77             | 26             |
| Criminal Justice Aid (Payable 2003)            | 56               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 143              | 0.5           | 12             | 13             | 14             |
| <b>Total Aids</b>                              | <b>27,230</b>    | <b>100.0</b>  | <b>2,328</b>   | <b>2,724</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 592              | 71.9          | 51             | 57             | 58             |
| Agricultural Market Value Credit               | 231              | 28.1          | 20             | 23             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>823</b>       | <b>100.0</b>  | <b>70</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 70               | 31.2          | 6              | 11             | 23             |
| Regular (Renters)                              | 154              | 68.4          | 13             | 13             | 27             |
| Targeting Refund                               | 1                | 0.5           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>225</b>       | <b>100.0</b>  | <b>19</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$28,278</b>  | <b>100.0%</b> | <b>\$2,417</b> | <b>\$2,828</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$4,278          | 46.3%         | \$366          | \$391          | \$328          |
| City/Town Levy                                 | 2,248            | 24.3          | 192            | 212            | 235            |
| School District Net Tax Capacity Levy          | 1,115            | 12.1          | 95             | 109            | 166            |
| School District Referendum Market Value Levy   | 282              | 3.1           | 24             | 31             | 64             |
| Miscellaneous District Levy                    | 267              | 2.9           | 23             | 23             | 148            |
| State Property Tax Levy                        | 1,048            | 11.3          | 90             | 56             | 116            |
| <b>Total Levy</b>                              | <b>\$9,238</b>   | <b>100.0%</b> | <b>\$790</b>   | <b>\$822</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>823</b>       |               | <b>70</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>8,415</b>     |               | <b>719</b>     | <b>741</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$730,827        |               | \$62,474       | \$66,327       | \$63,881       |
| Referendum Market Valuation                    | 295,526          |               | \$25,263       | \$24,489       | \$55,523       |
| Net Tax Capacity (NTC)                         | 7,059            |               | 603            | 596            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.120</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.100</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$5,473          | 38.6%         | \$468          | \$572          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 3,375            | 23.8          | 289            | 293            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,349            | 9.5           | 115            | 128            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,016            | 7.2           | 87             | 97             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,488            | 10.5          | 127            | 143            | 124            |
| Corporate Income Tax (Calendar 2002)           | 444              | 3.1           | 38             | 50             | 116            |
| State Property Tax (Payable 2003)              | 1,048            | 7.4           | 90             | 56             | 116            |
| <b>Total State Taxes</b>                       | <b>\$14,194</b>  | <b>100.0%</b> | <b>\$1,213</b> | <b>\$1,339</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | TODD             |               |                | FIVE (5)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$33,969         | 56.6%         | \$1,397        | \$1,304        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 10,867           | 18.1          | 447            | 390            | 332            |
| Minnesota Family Investment Program            | 272              | 0.5           | 11             | 13             | 13             |
| General Assistance including GAMC              | 1,058            | 1.8           | 43             | 47             | 50             |
| Social Services                                | 5,210            | 8.7           | 214            | 218            | 187            |
| Miscellaneous                                  | 565              | 0.9           | 23             | 22             | 23             |
| Total  | 17,972           | 30.0          | 739            | 690            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,967            | 4.9           | 122            | 110            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 7              | 22             |
| Township Aid                                   | 410              | 0.7           | 17             | 10             | 6              |
| Total  | 3,378            | 5.6           | 139            | 128            | 96             |
| Local Government Aid (Calendar 2003)           | 2,564            | 4.3           | 105            | 77             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 161              | 0.3           | 7              | 2              | 4              |
| County HACA (Payable 2003)                     | 1,318            | 2.2           | 54             | 33             | 26             |
| Criminal Justice Aid (Payable 2003)            | 135              | 0.2           | 6              | 5              | 6              |
| Community Corrections Funding (2003)           | 472              | 0.8           | 19             | 14             | 14             |
| <b>Total Aids</b>                              | <b>59,968</b>    | <b>100.0</b>  | <b>2,466</b>   | <b>2,254</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,589            | 76.0          | 65             | 67             | 58             |
| Agricultural Market Value Credit               | 501              | 24.0          | 21             | 11             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 7              | 4              |
| <b>Total Property Tax Credits</b>              | <b>2,090</b>     | <b>100.0</b>  | <b>86</b>      | <b>84</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 422              | 58.7          | 17             | 16             | 23             |
| Regular (Renters)                              | 292              | 40.6          | 12             | 16             | 27             |
| Targeting Refund                               | 5                | 0.7           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>718</b>       | <b>100.0</b>  | <b>30</b>      | <b>33</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$62,776</b>  | <b>100.0%</b> | <b>\$2,582</b> | <b>\$2,371</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$7,606          | 48.4%         | \$313          | \$350          | \$328          |
| City/Town Levy                                 | 3,681            | 23.4          | 151            | 211            | 235            |
| School District Net Tax Capacity Levy          | 2,996            | 19.1          | 123            | 168            | 166            |
| School District Referendum Market Value Levy   | 149              | 0.9           | 6              | 8              | 64             |
| Miscellaneous District Levy                    | 304              | 1.9           | 12             | 25             | 148            |
| State Property Tax Levy                        | 972              | 6.2           | 40             | 138            | 116            |
| <b>Total Levy</b>                              | <b>\$15,707</b>  | <b>100.0%</b> | <b>\$646</b>   | <b>\$899</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>2,090</b>     |               | <b>86</b>      | <b>84</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>13,618</b>    |               | <b>560</b>     | <b>815</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,007,810      |               | \$41,448       | \$69,272       | \$63,881       |
| Referendum Market Valuation                    | 630,367          |               | \$25,925       | \$43,199       | \$55,523       |
| Net Tax Capacity (NTC)                         | 9,673            |               | 398            | 731            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.505</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.026</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$10,957         | 43.3%         | \$451          | \$626          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 4,177            | 16.5          | 172            | 566            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 3,014            | 11.9          | 124            | 123            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,157            | 8.5           | 89             | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 3,293            | 13.0          | 135            | 155            | 124            |
| Corporate Income Tax (Calendar 2002)           | 744              | 2.9           | 31             | 50             | 116            |
| State Property Tax (Payable 2003)              | 972              | 3.8           | 40             | 138            | 116            |
| <b>Total State Taxes</b>                       | <b>\$25,313</b>  | <b>100.0%</b> | <b>\$1,041</b> | <b>\$1,751</b> | <b>\$2,230</b> |



| I. Major State Aids/Credits                    | TRAVERSE         |               |                | W CENTRAL (4)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$4,874          | 40.0%         | \$1,246        | \$1,115        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 2,418            | 19.8          | 618            | 362            | 332            |
| Minnesota Family Investment Program            | 37               | 0.3           | 9              | 12             | 13             |
| General Assistance including GAMC              | -49              | -0.4          | -13            | 39             | 50             |
| Social Services                                | 831              | 6.8           | 212            | 223            | 187            |
| Miscellaneous                                  | 68               | 0.6           | 17             | 19             | 23             |
| Total  | 3,305            | 27.1          | 845            | 655            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,370            | 19.5          | 606            | 143            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 12             | 22             |
| Township Aid                                   | 189              | 1.5           | 48             | 16             | 6              |
| Total  | 2,559            | 21.0          | 654            | 171            | 96             |
| Local Government Aid (Calendar 2003)           | 862              | 7.1           | 220            | 115            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 40               | 0.3           | 10             | 2              | 4              |
| County HACA (Payable 2003)                     | 486              | 4.0           | 124            | 40             | 26             |
| Criminal Justice Aid (Payable 2003)            | 15               | 0.1           | 4              | 5              | 6              |
| Community Corrections Funding (2003)           | 43               | 0.4           | 11             | 12             | 14             |
| <b>Total Aids</b>                              | <b>12,183</b>    | <b>100.0</b>  | <b>3,114</b>   | <b>2,116</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 197              | 62.8          | 50             | 67             | 58             |
| Agricultural Market Value Credit               | 114              | 36.5          | 29             | 12             | 5              |
| Miscellaneous Credits                          | 2                | 0.8           | 1              | 20             | 4              |
| <b>Total Property Tax Credits</b>              | <b>313</b>       | <b>100.0</b>  | <b>80</b>      | <b>99</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 35               | 37.2          | 9              | 12             | 23             |
| Regular (Renters)                              | 58               | 62.7          | 15             | 18             | 27             |
| Targeting Refund                               | 0                | 0.1           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>93</b>        | <b>100.0</b>  | <b>24</b>      | <b>30</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$12,589</b>  | <b>100.0%</b> | <b>\$3,218</b> | <b>\$2,244</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$2,251          | 49.6%         | \$575          | \$350          | \$328          |
| City/Town Levy                                 | 836              | 18.4          | 214            | 161            | 235            |
| School District Net Tax Capacity Levy          | 679              | 15.0          | 174            | 124            | 166            |
| School District Referendum Market Value Levy   | 133              | 2.9           | 34             | 14             | 64             |
| Miscellaneous District Levy                    | 290              | 6.4           | 74             | 31             | 148            |
| State Property Tax Levy                        | 353              | 7.8           | 90             | 80             | 116            |
| <b>Total Levy</b>                              | <b>\$4,542</b>   | <b>100.0%</b> | <b>\$1,161</b> | <b>\$760</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>313</b>       |               | <b>80</b>      | <b>99</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>4,229</b>     |               | <b>1,081</b>   | <b>661</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$437,760        |               | \$111,902      | \$59,978       | \$63,881       |
| Referendum Market Valuation                    | 96,018           |               | \$24,544       | \$36,491       | \$55,523       |
| Net Tax Capacity (NTC)                         | 3,930            |               | 1,004          | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.032</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.139</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$2,117          | 42.6%         | \$541          | \$628          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 838              | 16.9          | 214            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 558              | 11.3          | 143            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 435              | 8.8           | 111            | 91             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 551              | 11.1          | 141            | 151            | 124            |
| Corporate Income Tax (Calendar 2002)           | 111              | 2.2           | 28             | 56             | 116            |
| State Property Tax (Payable 2003)              | 353              | 7.1           | 90             | 80             | 116            |
| <b>Total State Taxes</b>                       | <b>\$4,963</b>   | <b>100.0%</b> | <b>\$1,269</b> | <b>\$1,633</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | WABASHA          |               |                | SE MN (10)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$33,710         | 65.6%         | \$1,525        | \$1,092        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 6,047            | 11.8          | 274            | 277            | 332            |
| Minnesota Family Investment Program            | 108              | 0.2           | 5              | 9              | 13             |
| General Assistance including GAMC              | 384              | 0.7           | 17             | 36             | 50             |
| Social Services                                | 3,636            | 7.1           | 164            | 179            | 187            |
| Miscellaneous                                  | 325              | 0.6           | 15             | 17             | 23             |
| Total  | 10,501           | 20.4          | 475            | 519            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 3,358            | 6.5           | 152            | 91             | 68             |
| Municipal Aid                                  | 180              | 0.4           | 8              | 17             | 22             |
| Township Aid                                   | 136              | 0.3           | 6              | 9              | 6              |
| Total  | 3,674            | 7.1           | 166            | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 2,356            | 4.6           | 107            | 123            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 77               | 0.1           | 3              | 5              | 4              |
| County HACA (Payable 2003)                     | 790              | 1.5           | 36             | 31             | 26             |
| Criminal Justice Aid (Payable 2003)            | 111              | 0.2           | 5              | 6              | 6              |
| Community Corrections Funding (2003)           | 205              | 0.4           | 9              | 12             | 14             |
| <b>Total Aids</b>                              | <b>51,423</b>    | <b>100.0</b>  | <b>2,326</b>   | <b>1,904</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,698            | 85.5          | 77             | 69             | 58             |
| Agricultural Market Value Credit               | 288              | 14.5          | 13             | 8              | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,986</b>     | <b>100.0</b>  | <b>90</b>      | <b>77</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 282              | 50.2          | 13             | 15             | 23             |
| Regular (Renters)                              | 275              | 49.0          | 12             | 20             | 27             |
| Targeting Refund                               | 4                | 0.8           | 0              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>561</b>       | <b>100.0</b>  | <b>25</b>      | <b>36</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$53,970</b>  | <b>100.0%</b> | <b>\$2,441</b> | <b>\$2,018</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$6,436          | 43.5%         | \$291          | \$313          | \$328          |
| City/Town Levy                                 | 3,844            | 26.0          | 174            | 210            | 235            |
| School District Net Tax Capacity Levy          | 2,807            | 19.0          | 127            | 152            | 166            |
| School District Referendum Market Value Levy   | 297              | 2.0           | 13             | 38             | 64             |
| Miscellaneous District Levy                    | 463              | 3.1           | 21             | 28             | 148            |
| State Property Tax Levy                        | 951              | 6.4           | 43             | 74             | 116            |
| <b>Total Levy</b>                              | <b>\$14,798</b>  | <b>100.0%</b> | <b>\$669</b>   | <b>\$815</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,986</b>     |               | <b>90</b>      | <b>77</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>12,812</b>    |               | <b>580</b>     | <b>737</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,271,379      |               | \$57,508       | \$57,014       | \$63,881       |
| Referendum Market Valuation                    | 860,304          |               | \$38,914       | \$44,519       | \$55,523       |
| Net Tax Capacity (NTC)                         | 12,102           |               | 547            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.113</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.040</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$16,028         | 52.3%         | \$725          | \$820          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 4,968            | 16.2          | 225            | 484            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,872            | 9.4           | 130            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 2,205            | 7.2           | 100            | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,293            | 7.5           | 104            | 131            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,307            | 4.3           | 59             | 94             | 116            |
| State Property Tax (Payable 2003)              | 951              | 3.1           | 43             | 74             | 116            |
| <b>Total State Taxes</b>                       | <b>\$30,624</b>  | <b>100.0%</b> | <b>\$1,385</b> | <b>\$1,818</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | WADENA           |               |                | FIVE (5)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$23,121         | 57.1%         | \$1,698        | \$1,304        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 8,169            | 20.2          | 600            | 390            | 332            |
| Minnesota Family Investment Program            | 266              | 0.7           | 20             | 13             | 13             |
| General Assistance including GAMC              | 844              | 2.1           | 62             | 47             | 50             |
| Social Services                                | 3,368            | 8.3           | 247            | 218            | 187            |
| Miscellaneous                                  | 383              | 0.9           | 28             | 22             | 23             |
| Total  | 13,030           | 32.2          | 957            | 690            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 1,971            | 4.9           | 145            | 110            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 7              | 22             |
| Township Aid                                   | 174              | 0.4           | 13             | 10             | 6              |
| Total  | 2,145            | 5.3           | 158            | 128            | 96             |
| Local Government Aid (Calendar 2003)           | 1,498            | 3.7           | 110            | 77             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 95               | 0.2           | 7              | 2              | 4              |
| County HACA (Payable 2003)                     | 204              | 0.5           | 15             | 33             | 26             |
| Criminal Justice Aid (Payable 2003)            | 75               | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 330              | 0.8           | 24             | 14             | 14             |
| <b>Total Aids</b>                              | <b>40,497</b>    | <b>100.0</b>  | <b>2,974</b>   | <b>2,254</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 859              | 82.1          | 63             | 67             | 58             |
| Agricultural Market Value Credit               | 188              | 17.9          | 14             | 11             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 7              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,047</b>     | <b>100.0</b>  | <b>77</b>      | <b>84</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 275              | 54.0          | 20             | 16             | 23             |
| Regular (Renters)                              | 234              | 45.9          | 17             | 16             | 27             |
| Targeting Refund                               | 1                | 0.1           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>509</b>       | <b>100.0</b>  | <b>37</b>      | <b>33</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$42,053</b>  | <b>100.0%</b> | <b>\$3,088</b> | <b>\$2,371</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$4,666          | 53.8%         | \$343          | \$350          | \$328          |
| City/Town Levy                                 | 1,823            | 21.0          | 134            | 211            | 235            |
| School District Net Tax Capacity Levy          | 1,198            | 13.8          | 88             | 168            | 166            |
| School District Referendum Market Value Levy   | 36               | 0.4           | 3              | 8              | 64             |
| Miscellaneous District Levy                    | 274              | 3.2           | 20             | 25             | 148            |
| State Property Tax Levy                        | 675              | 7.8           | 50             | 138            | 116            |
| <b>Total Levy</b>                              | <b>\$8,673</b>   | <b>100.0%</b> | <b>\$637</b>   | <b>\$899</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,047</b>     |               | <b>77</b>      | <b>84</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>7,626</b>     |               | <b>560</b>     | <b>815</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$495,684        |               | \$36,396       | \$69,272       | \$63,881       |
| Referendum Market Valuation                    | 359,556          |               | \$26,401       | \$43,199       | \$55,523       |
| Net Tax Capacity (NTC)                         | 5,124            |               | 376            | 731            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.549</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.010</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$6,671          | 33.9%         | \$490          | \$626          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 6,901            | 35.0          | 507            | 566            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,653            | 8.4           | 121            | 123            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,222            | 6.2           | 90             | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,759            | 8.9           | 129            | 155            | 124            |
| Corporate Income Tax (Calendar 2002)           | 818              | 4.2           | 60             | 50             | 116            |
| State Property Tax (Payable 2003)              | 675              | 3.4           | 50             | 138            | 116            |
| <b>Total State Taxes</b>                       | <b>\$19,697</b>  | <b>100.0%</b> | <b>\$1,446</b> | <b>\$1,751</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | WASECA           |               |                | NINE (9)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$26,251         | 61.4%         | \$1,350        | \$1,079        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 5,536            | 13.0          | 285            | 317            | 332            |
| Minnesota Family Investment Program            | 289              | 0.7           | 15             | 11             | 13             |
| General Assistance including GAMC              | 841              | 2.0           | 43             | 31             | 50             |
| Social Services                                | 2,577            | 6.0           | 132            | 178            | 187            |
| Miscellaneous                                  | 276              | 0.6           | 14             | 15             | 23             |
| Total  | 9,519            | 22.3          | 489            | 553            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,428            | 5.7           | 125            | 124            | 68             |
| Municipal Aid                                  | 275              | 0.6           | 14             | 15             | 22             |
| Township Aid                                   | 147              | 0.3           | 8              | 11             | 6              |
| Total  | 2,849            | 6.7           | 146            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 2,717            | 6.4           | 140            | 161            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 28               | 0.1           | 1              | 4              | 4              |
| County HACA (Payable 2003)                     | 1,085            | 2.5           | 56             | 35             | 26             |
| Criminal Justice Aid (Payable 2003)            | 103              | 0.2           | 5              | 5              | 6              |
| Community Corrections Funding (2003)           | 186              | 0.4           | 10             | 14             | 14             |
| <b>Total Aids</b>                              | <b>42,739</b>    | <b>100.0</b>  | <b>2,197</b>   | <b>2,002</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 1,429            | 79.9          | 73             | 67             | 58             |
| Agricultural Market Value Credit               | 234              | 13.1          | 12             | 12             | 5              |
| Miscellaneous Credits                          | 126              | 7.0           | 6              | 1              | 4              |
| <b>Total Property Tax Credits</b>              | <b>1,788</b>     | <b>100.0</b>  | <b>92</b>      | <b>79</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 248              | 40.4          | 13             | 12             | 23             |
| Regular (Renters)                              | 364              | 59.3          | 19             | 19             | 27             |
| Targeting Refund                               | 2                | 0.4           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>615</b>       | <b>100.0</b>  | <b>32</b>      | <b>32</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$45,142</b>  | <b>100.0%</b> | <b>\$2,321</b> | <b>\$2,113</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$6,661          | 46.5%         | \$342          | \$328          | \$328          |
| City/Town Levy                                 | 3,438            | 24.0          | 177            | 190            | 235            |
| School District Net Tax Capacity Levy          | 2,825            | 19.7          | 145            | 104            | 166            |
| School District Referendum Market Value Levy   | 114              | 0.8           | 6              | 32             | 64             |
| Miscellaneous District Levy                    | 251              | 1.8           | 13             | 23             | 148            |
| State Property Tax Levy                        | 1,026            | 7.2           | 53             | 70             | 116            |
| <b>Total Levy</b>                              | <b>\$14,315</b>  | <b>100.0%</b> | <b>\$736</b>   | <b>\$746</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>1,788</b>     |               | <b>92</b>      | <b>79</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>12,526</b>    |               | <b>644</b>     | <b>667</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$1,187,728      |               | \$61,063       | \$62,517       | \$63,881       |
| Referendum Market Valuation                    | 680,453          |               | \$34,983       | \$37,146       | \$55,523       |
| Net Tax Capacity (NTC)                         | 11,380           |               | 585            | 622            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.155</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.017</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$13,215         | 51.0%         | \$679          | \$690          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 4,310            | 16.6          | 222            | 468            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 2,313            | 8.9           | 119            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,755            | 6.8           | 90             | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,145            | 8.3           | 110            | 132            | 124            |
| Corporate Income Tax (Calendar 2002)           | 1,148            | 4.4           | 59             | 68             | 116            |
| State Property Tax (Payable 2003)              | 1,026            | 4.0           | 53             | 70             | 116            |
| <b>Total State Taxes</b>                       | <b>\$25,911</b>  | <b>100.0%</b> | <b>\$1,332</b> | <b>\$1,641</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | WASHINGTON       |               |                | METRO (11)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$232,703        | 74.2%         | \$1,090        | \$1,172        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 29,045           | 9.3           | 136            | 329            | 332            |
| Minnesota Family Investment Program            | 1,167            | 0.4           | 5              | 14             | 13             |
| General Assistance including GAMC              | 3,375            | 1.1           | 16             | 58             | 50             |
| Social Services                                | 22,350           | 7.1           | 105            | 181            | 187            |
| Miscellaneous                                  | 1,817            | 0.6           | 9              | 26             | 23             |
| Total  | 57,754           | 18.4          | 271            | 608            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 5,953            | 1.9           | 28             | 24             | 68             |
| Municipal Aid                                  | 5,518            | 1.8           | 26             | 28             | 22             |
| Township Aid                                   | 105              | 0.0           | 0              | 0              | 6              |
| Total  | 11,576           | 3.7           | 54             | 52             | 96             |
| Local Government Aid (Calendar 2003)           | 1,605            | 0.5           | 8              | 67             | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 1                | 0.0           | 0              | 1              | 4              |
| County HACA (Payable 2003)                     | 6,721            | 2.1           | 31             | 17             | 26             |
| Criminal Justice Aid (Payable 2003)            | 1,206            | 0.4           | 6              | 7              | 6              |
| Community Corrections Funding (2003)           | 2,205            | 0.7           | 10             | 14             | 14             |
| <b>Total Aids</b>                              | <b>313,771</b>   | <b>100.0</b>  | <b>1,470</b>   | <b>1,938</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 11,072           | 97.8          | 52             | 51             | 58             |
| Agricultural Market Value Credit               | 228              | 2.0           | 1              | 1              | 5              |
| Miscellaneous Credits                          | 19               | 0.2           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>11,319</b>    | <b>100.0</b>  | <b>53</b>      | <b>52</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 5,325            | 53.6          | 25             | 29             | 23             |
| Regular (Renters)                              | 4,110            | 41.4          | 19             | 34             | 27             |
| Targeting Refund                               | 504              | 5.1           | 2              | 2              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>9,939</b>     | <b>100.0</b>  | <b>47</b>      | <b>65</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$335,029</b> | <b>100.0%</b> | <b>\$1,570</b> | <b>\$2,055</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$53,853         | 22.1%         | \$252          | \$316          | \$328          |
| City/Town Levy                                 | 55,756           | 22.9          | 261            | 270            | 235            |
| School District Net Tax Capacity Levy          | 48,994           | 20.1          | 230            | 189            | 166            |
| School District Referendum Market Value Levy   | 28,372           | 11.7          | 133            | 99             | 64             |
| Miscellaneous District Levy                    | 35,805           | 14.7          | 168            | 246            | 148            |
| State Property Tax Levy                        | 20,693           | 8.5           | 97             | 148            | 116            |
| <b>Total Levy</b>                              | <b>\$243,473</b> | <b>100.0%</b> | <b>\$1,141</b> | <b>\$1,268</b> | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>11,319</b>    |               | <b>53</b>      | <b>52</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>232,154</b>   |               | <b>1,088</b>   | <b>1,216</b>   | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$16,058,929     |               | \$75,254       | \$69,631       | \$63,881       |
| Referendum Market Valuation                    | 15,717,193       |               | \$73,653       | \$68,916       | \$55,523       |
| Net Tax Capacity (NTC)                         | 181,597          |               | 851            | 851            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.043</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.187</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$293,240        | 57.3%         | \$1,374        | \$1,228        | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 109,325          | 21.3          | 512            | 809            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 26,587           | 5.2           | 125            | 117            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 22,785           | 4.4           | 107            | 98             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 24,345           | 4.8           | 114            | 109            | 124            |
| Corporate Income Tax (Calendar 2002)           | 15,206           | 3.0           | 71             | 157            | 116            |
| State Property Tax (Payable 2003)              | 20,693           | 4.0           | 97             | 148            | 116            |
| <b>Total State Taxes</b>                       | <b>\$512,181</b> | <b>100.0%</b> | <b>\$2,400</b> | <b>\$2,665</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | WATONWAN         |               |                | NINE (9)       | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$15,722         | 55.7%         | \$1,346        | \$1,079        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 4,569            | 16.2          | 391            | 317            | 332            |
| Minnesota Family Investment Program            | 80               | 0.3           | 7              | 11             | 13             |
| General Assistance including GAMC              | 307              | 1.1           | 26             | 31             | 50             |
| Social Services                                | 2,210            | 7.8           | 189            | 178            | 187            |
| Miscellaneous                                  | 205              | 0.7           | 18             | 15             | 23             |
| Total  | 7,371            | 26.1          | 631            | 553            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,158            | 7.6           | 185            | 124            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 15             | 22             |
| Township Aid                                   | 221              | 0.8           | 19             | 11             | 6              |
| Total  | 2,379            | 8.4           | 204            | 150            | 96             |
| Local Government Aid (Calendar 2003)           | 1,953            | 6.9           | 167            | 161            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 10               | 0.0           | 1              | 4              | 4              |
| County HACA (Payable 2003)                     | 615              | 2.2           | 53             | 35             | 26             |
| Criminal Justice Aid (Payable 2003)            | 67               | 0.2           | 6              | 5              | 6              |
| Community Corrections Funding (2003)           | 112              | 0.4           | 10             | 14             | 14             |
| <b>Total Aids</b>                              | <b>28,230</b>    | <b>100.0</b>  | <b>2,416</b>   | <b>2,002</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 698              | 77.7          | 60             | 67             | 58             |
| Agricultural Market Value Credit               | 201              | 22.3          | 17             | 12             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 1              | 4              |
| <b>Total Property Tax Credits</b>              | <b>899</b>       | <b>100.0</b>  | <b>77</b>      | <b>79</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 102              | 38.2          | 9              | 12             | 23             |
| Regular (Renters)                              | 164              | 61.6          | 14             | 19             | 27             |
| Targeting Refund                               | 0                | 0.2           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>267</b>       | <b>100.0</b>  | <b>23</b>      | <b>32</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$29,395</b>  | <b>100.0%</b> | <b>\$2,516</b> | <b>\$2,113</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$4,918          | 56.7%         | \$421          | \$328          | \$328          |
| City/Town Levy                                 | 1,726            | 19.9          | 148            | 190            | 235            |
| School District Net Tax Capacity Levy          | 1,054            | 12.1          | 90             | 104            | 166            |
| School District Referendum Market Value Levy   | 397              | 4.6           | 34             | 32             | 64             |
| Miscellaneous District Levy                    | 145              | 1.7           | 12             | 23             | 148            |
| State Property Tax Levy                        | 435              | 5.0           | 37             | 70             | 116            |
| <b>Total Levy</b>                              | <b>\$8,676</b>   | <b>100.0%</b> | <b>\$743</b>   | <b>\$746</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>899</b>       |               | <b>77</b>      | <b>79</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>7,777</b>     |               | <b>666</b>     | <b>667</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$710,012        |               | \$60,773       | \$62,517       | \$63,881       |
| Referendum Market Valuation                    | 262,339          |               | \$22,455       | \$37,146       | \$55,523       |
| Net Tax Capacity (NTC)                         | 6,306            |               | 540            | 622            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.241</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.151</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$5,569          | 38.7%         | \$477          | \$690          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 3,107            | 21.6          | 266            | 468            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,446            | 10.0          | 124            | 121            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,063            | 7.4           | 91             | 93             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 2,227            | 15.5          | 191            | 132            | 124            |
| Corporate Income Tax (Calendar 2002)           | 548              | 3.8           | 47             | 68             | 116            |
| State Property Tax (Payable 2003)              | 435              | 3.0           | 37             | 70             | 116            |
| <b>Total State Taxes</b>                       | <b>\$14,395</b>  | <b>100.0%</b> | <b>\$1,232</b> | <b>\$1,641</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | WILKIN           |               |                | W CENTRAL (4)  | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$9,517          | 46.7%         | \$1,369        | \$1,115        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 3,013            | 14.8          | 433            | 362            | 332            |
| Minnesota Family Investment Program            | 131              | 0.6           | 19             | 12             | 13             |
| General Assistance including GAMC              | 205              | 1.0           | 29             | 39             | 50             |
| Social Services                                | 1,854            | 9.1           | 267            | 223            | 187            |
| Miscellaneous                                  | 115              | 0.6           | 17             | 19             | 23             |
| Total  | 5,318            | 26.1          | 765            | 655            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,841            | 13.9          | 409            | 143            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 12             | 22             |
| Township Aid                                   | 351              | 1.7           | 50             | 16             | 6              |
| Total  | 3,192            | 15.7          | 459            | 171            | 96             |
| Local Government Aid (Calendar 2003)           | 1,439            | 7.1           | 207            | 115            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 24               | 0.1           | 3              | 2              | 4              |
| County HACA (Payable 2003)                     | 802              | 3.9           | 115            | 40             | 26             |
| Criminal Justice Aid (Payable 2003)            | 43               | 0.2           | 6              | 5              | 6              |
| Community Corrections Funding (2003)           | 41               | 0.2           | 6              | 12             | 14             |
| <b>Total Aids</b>                              | <b>20,376</b>    | <b>100.0</b>  | <b>2,931</b>   | <b>2,116</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 430              | 74.8          | 62             | 67             | 58             |
| Agricultural Market Value Credit               | 136              | 23.7          | 20             | 12             | 5              |
| Miscellaneous Credits                          | 9                | 1.5           | 1              | 20             | 4              |
| <b>Total Property Tax Credits</b>              | <b>574</b>       | <b>100.0</b>  | <b>83</b>      | <b>99</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 20               | 23.4          | 3              | 12             | 23             |
| Regular (Renters)                              | 64               | 76.6          | 9              | 18             | 27             |
| Targeting Refund                               | 0                | 0.0           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>84</b>        | <b>100.0</b>  | <b>12</b>      | <b>30</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$21,034</b>  | <b>100.0%</b> | <b>\$3,026</b> | <b>\$2,244</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$3,084          | 59.6%         | \$444          | \$350          | \$328          |
| City/Town Levy                                 | 868              | 16.8          | 125            | 161            | 235            |
| School District Net Tax Capacity Levy          | 704              | 13.6          | 101            | 124            | 166            |
| School District Referendum Market Value Levy   | 31               | 0.6           | 4              | 14             | 64             |
| Miscellaneous District Levy                    | 201              | 3.9           | 29             | 31             | 148            |
| State Property Tax Levy                        | 288              | 5.6           | 41             | 80             | 116            |
| <b>Total Levy</b>                              | <b>\$5,175</b>   | <b>100.0%</b> | <b>\$745</b>   | <b>\$760</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>574</b>       |               | <b>83</b>      | <b>99</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>4,601</b>     |               | <b>662</b>     | <b>661</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$634,546        |               | \$91,288       | \$59,978       | \$63,881       |
| Referendum Market Valuation                    | 177,879          |               | \$25,590       | \$36,491       | \$55,523       |
| Net Tax Capacity (NTC)                         | 5,744            |               | 826            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>0.843</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.017</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$4,787          | 48.0%         | \$689          | \$628          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 1,207            | 12.1          | 174            | 507            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 868              | 8.7           | 125            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 667              | 6.7           | 96             | 91             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,889            | 19.0          | 272            | 151            | 124            |
| Corporate Income Tax (Calendar 2002)           | 258              | 2.6           | 37             | 56             | 116            |
| State Property Tax (Payable 2003)              | 288              | 2.9           | 41             | 80             | 116            |
| <b>Total State Taxes</b>                       | <b>\$9,964</b>   | <b>100.0%</b> | <b>\$1,433</b> | <b>\$1,633</b> | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | WINONA           |               |                | SE MN (10)     | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$43,406         | 50.4%         | \$874          | \$1,092        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 13,219           | 15.3          | 266            | 277            | 332            |
| Minnesota Family Investment Program            | 339              | 0.4           | 7              | 9              | 13             |
| General Assistance including GAMC              | 1,837            | 2.1           | 37             | 36             | 50             |
| Social Services                                | 9,443            | 11.0          | 190            | 179            | 187            |
| Miscellaneous                                  | 759              | 0.9           | 15             | 17             | 23             |
| Total  | 25,596           | 29.7          | 515            | 519            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 4,047            | 4.7           | 81             | 91             | 68             |
| Municipal Aid                                  | 770              | 0.9           | 15             | 17             | 22             |
| Township Aid                                   | 270              | 0.3           | 5              | 9              | 6              |
| Total  | 5,087            | 5.9           | 102            | 118            | 96             |
| Local Government Aid (Calendar 2003)           | 9,886            | 11.5          | 199            | 123            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 162              | 0.2           | 3              | 5              | 4              |
| County HACA (Payable 2003)                     | 1,406            | 1.6           | 28             | 31             | 26             |
| Criminal Justice Aid (Payable 2003)            | 276              | 0.3           | 6              | 6              | 6              |
| Community Corrections Funding (2003)           | 328              | 0.4           | 7              | 12             | 14             |
| <b>Total Aids</b>                              | <b>86,146</b>    | <b>100.0</b>  | <b>1,734</b>   | <b>1,904</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 3,279            | 89.7          | 66             | 69             | 58             |
| Agricultural Market Value Credit               | 315              | 8.6           | 6              | 8              | 5              |
| Miscellaneous Credits                          | 63               | 1.7           | 1              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>3,657</b>     | <b>100.0</b>  | <b>74</b>      | <b>77</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 606              | 36.3          | 12             | 15             | 23             |
| Regular (Renters)                              | 1,057            | 63.4          | 21             | 20             | 27             |
| Targeting Refund                               | 3                | 0.2           | 0              | 1              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>1,666</b>     | <b>100.0</b>  | <b>34</b>      | <b>36</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$91,469</b>  | <b>100.0%</b> | <b>\$1,841</b> | <b>\$2,018</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$12,748         | 41.2%         | \$257          | \$313          | \$328          |
| City/Town Levy                                 | 7,619            | 24.7          | 153            | 210            | 235            |
| School District Net Tax Capacity Levy          | 4,676            | 15.1          | 94             | 152            | 166            |
| School District Referendum Market Value Levy   | 1,682            | 5.4           | 34             | 38             | 64             |
| Miscellaneous District Levy                    | 907              | 2.9           | 18             | 28             | 148            |
| State Property Tax Levy                        | 3,273            | 10.6          | 66             | 74             | 116            |
| <b>Total Levy</b>                              | <b>\$30,905</b>  | <b>100.0%</b> | <b>\$622</b>   | <b>\$815</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>3,657</b>     |               | <b>74</b>      | <b>77</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>27,248</b>    |               | <b>549</b>     | <b>737</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$2,395,861      |               | \$48,232       | \$57,014       | \$63,881       |
| Referendum Market Valuation                    | 2,005,689        |               | \$40,377       | \$44,519       | \$55,523       |
| Net Tax Capacity (NTC)                         | 25,826           |               | 520            | 609            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.005</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.084</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$34,549         | 44.2%         | \$696          | \$820          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 19,975           | 25.6          | 402            | 484            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 5,416            | 6.9           | 109            | 120            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 4,212            | 5.4           | 85             | 94             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 6,820            | 8.7           | 137            | 131            | 124            |
| Corporate Income Tax (Calendar 2002)           | 3,858            | 4.9           | 78             | 94             | 116            |
| State Property Tax (Payable 2003)              | 3,273            | 4.2           | 66             | 74             | 116            |
| <b>Total State Taxes</b>                       | <b>\$78,103</b>  | <b>100.0%</b> | <b>\$1,572</b> | <b>\$1,818</b> | <b>\$2,230</b> |



| I. Major State Aids/Credits                    | WRIGHT           |               |                | CENTRAL MN (7W) | STATE          |
|--|------------------|---------------|----------------|-----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita      | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                 |                |
| Education Aid (2002-2003)                      | \$129,139        | 72.1%         | \$1,254        | \$1,237         | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                 |                |
| Medical Assistance                             | 18,647           | 10.4          | 181            | 201             | 332            |
| Minnesota Family Investment Program            | 873              | 0.5           | 8              | 8               | 13             |
| General Assistance including GAMC              | 2,683            | 1.5           | 26             | 29              | 50             |
| Social Services                                | 12,468           | 7.0           | 121            | 127             | 187            |
| Miscellaneous                                  | 1,168            | 0.7           | 11             | 14              | 23             |
| Total  | 35,839           | 20.0          | 348            | 379             | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                 |                |
| County Aid                                     | 5,933            | 3.3           | 58             | 47              | 68             |
| Municipal Aid                                  | 1,457            | 0.8           | 14             | 15              | 22             |
| Township Aid                                   | 310              | 0.2           | 3              | 4               | 6              |
| Total  | 7,699            | 4.3           | 75             | 67              | 96             |
| Local Government Aid (Calendar 2003)           | 3,308            | 1.8           | 32             | 63              | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 17               | 0.0           | 0              | 0               | 4              |
| County HACA (Payable 2003)                     | 1,706            | 1.0           | 17             | 18              | 26             |
| Criminal Justice Aid (Payable 2003)            | 548              | 0.3           | 5              | 5               | 6              |
| Community Corrections Funding (2003)           | 822              | 0.5           | 8              | 13              | 14             |
| <b>Total Aids</b>                              | <b>179,078</b>   | <b>100.0</b>  | <b>1,738</b>   | <b>1,782</b>    | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                 |                |
| Homestead Market Value Credit                  | 5,985            | 88.5          | 58             | 62              | 58             |
| Agricultural Market Value Credit               | 737              | 10.9          | 7              | 6               | 5              |
| Miscellaneous Credits                          | 39               | 0.6           | 0              | 0               | 4              |
| <b>Total Property Tax Credits</b>              | <b>6,761</b>     | <b>100.0</b>  | <b>66</b>      | <b>69</b>       | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                 |                |
| Regular (Homeowners)                           | 1,903            | 51.8          | 18             | 18              | 23             |
| Regular (Renters)                              | 1,645            | 44.8          | 16             | 21              | 27             |
| Targeting Refund                               | 124              | 3.4           | 1              | 1               | 1              |
| <b>Total Property Tax Refunds</b>              | <b>3,672</b>     | <b>100.0</b>  | <b>36</b>      | <b>39</b>       | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$189,512</b> | <b>100.0%</b> | <b>\$1,840</b> | <b>\$1,890</b>  | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                 |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                 |                |
| County Levy                                    | \$24,885         | 28.4%         | \$242          | \$289           | \$328          |
| City/Town Levy                                 | 25,027           | 28.6          | 243            | 218             | 235            |
| School District Net Tax Capacity Levy          | 21,536           | 24.6          | 209            | 186             | 166            |
| School District Referendum Market Value Levy   | 4,276            | 4.9           | 42             | 28              | 64             |
| Miscellaneous District Levy                    | 4,052            | 4.6           | 39             | 45              | 148            |
| State Property Tax Levy                        | 7,709            | 8.8           | 75             | 84              | 116            |
| <b>Total Levy</b>                              | <b>\$87,484</b>  | <b>100.0%</b> | <b>\$849</b>   | <b>\$851</b>    | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>6,761</b>     |               | <b>66</b>      | <b>69</b>       | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>80,723</b>    |               | <b>784</b>     | <b>782</b>      | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                 |                |
| Market Valuation                               | \$6,358,442      |               | \$61,726       | \$55,074        | \$63,881       |
| Referendum Market Valuation                    | 5,578,969        |               | \$54,159       | \$48,822        | \$55,523       |
| Net Tax Capacity (NTC)                         | 70,169           |               | 681            | 629             | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.070</b>     |               |                |                 |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.081</b>     |               |                |                 |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                 |                |
| Individual Income Tax (2002 filed 2003)        | \$97,552         | 50.1%         | \$947          | \$848           | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 46,561           | 23.9          | 452            | 570             | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 12,544           | 6.4           | 122            | 118             | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 10,181           | 5.2           | 99             | 94              | 96             |
| Motor Fuels Tax (Calendar 2002)                | 14,876           | 7.6           | 144            | 137             | 124            |
| Corporate Income Tax (Calendar 2002)           | 5,340            | 2.7           | 52             | 71              | 116            |
| State Property Tax (Payable 2003)              | 7,709            | 4.0           | 75             | 84              | 116            |
| <b>Total State Taxes</b>                       | <b>\$194,763</b> | <b>100.0%</b> | <b>\$1,891</b> | <b>\$1,922</b>  | <b>\$2,230</b> |

| I. Major State Aids/Credits                    | YELLOW MEDICINE  |               |                | MN VALLEY (6W) | STATE          |
|--|------------------|---------------|----------------|----------------|----------------|
|  | Amount<br>(000s) | Percent       | Per Capita     | Per Capita     | Per Capita     |
| <b>A. Aids to Local Governments</b>            |                  |               |                |                |                |
| Education Aid (2002-2003)                      | \$13,644         | 48.3%         | \$1,268        | \$1,368        | \$1,174        |
| Human Services Aid (Calendar 2002)             |                  |               |                |                |                |
| Medical Assistance                             | 5,183            | 18.3          | 482            | 466            | 332            |
| Minnesota Family Investment Program            | 47               | 0.2           | 4              | 6              | 13             |
| General Assistance including GAMC              | 340              | 1.2           | 32             | 35             | 50             |
| Social Services                                | 2,321            | 8.2           | 216            | 235            | 187            |
| Miscellaneous                                  | 232              | 0.8           | 22             | 23             | 23             |
| Total  | 8,124            | 28.8          | 755            | 764            | 604            |
| Highway Aid (Calendar 2003)                    |                  |               |                |                |                |
| County Aid                                     | 2,806            | 9.9           | 261            | 256            | 68             |
| Municipal Aid                                  | 0                | 0.0           | 0              | 4              | 22             |
| Township Aid                                   | 448              | 1.6           | 42             | 37             | 6              |
| Total  | 3,253            | 11.5          | 302            | 297            | 96             |
| Local Government Aid (Calendar 2003)           | 2,090            | 7.4           | 194            | 183            | 91             |
| Disparity Reduction Aid (Calendar 2003)        | 92               | 0.3           | 9              | 17             | 4              |
| County HACA (Payable 2003)                     | 860              | 3.0           | 80             | 77             | 26             |
| Criminal Justice Aid (Payable 2003)            | 40               | 0.1           | 4              | 5              | 6              |
| Community Corrections Funding (2003)           | 147              | 0.5           | 14             | 13             | 14             |
| <b>Total Aids</b>                              | <b>28,251</b>    | <b>100.0</b>  | <b>2,625</b>   | <b>2,724</b>   | <b>2,016</b>   |
| <b>B. Property Tax Credits (Payable 2003)</b>  |                  |               |                |                |                |
| Homestead Market Value Credit                  | 664              | 71.0          | 62             | 57             | 58             |
| Agricultural Market Value Credit               | 271              | 29.0          | 25             | 23             | 5              |
| Miscellaneous Credits                          | 0                | 0.0           | 0              | 0              | 4              |
| <b>Total Property Tax Credits</b>              | <b>935</b>       | <b>100.0</b>  | <b>87</b>      | <b>80</b>      | <b>67</b>      |
| <b>C. Property Tax Refunds (02 filed 03)</b>   |                  |               |                |                |                |
| Regular (Homeowners)                           | 140              | 55.3          | 13             | 11             | 23             |
| Regular (Renters)                              | 113              | 44.5          | 10             | 13             | 27             |
| Targeting Refund                               | 1                | 0.3           | 0              | 0              | 1              |
| <b>Total Property Tax Refunds</b>              | <b>253</b>       | <b>100.0</b>  | <b>24</b>      | <b>25</b>      | <b>51</b>      |
| <b>Total Aids/Credits</b>                      | <b>\$29,439</b>  | <b>100.0%</b> | <b>\$2,735</b> | <b>\$2,828</b> | <b>\$2,134</b> |
| <b>II. Property Tax Data</b>                   |                  |               |                |                |                |
| <b>A. Property Tax Levy (Payable 2003)</b>     |                  |               |                |                |                |
| County Levy                                    | \$5,524          | 55.3%         | \$513          | \$391          | \$328          |
| City/Town Levy                                 | 2,301            | 23.0          | 214            | 212            | 235            |
| School District Net Tax Capacity Levy          | 1,299            | 13.0          | 121            | 109            | 166            |
| School District Referendum Market Value Levy   | 226              | 2.3           | 21             | 31             | 64             |
| Miscellaneous District Levy                    | 220              | 2.2           | 20             | 23             | 148            |
| State Property Tax Levy                        | 420              | 4.2           | 39             | 56             | 116            |
| <b>Total Levy</b>                              | <b>\$9,991</b>   | <b>100.0%</b> | <b>\$928</b>   | <b>\$822</b>   | <b>\$1,058</b> |
| <b>Less Property Tax Credits</b>               | <b>935</b>       |               | <b>87</b>      | <b>80</b>      | <b>67</b>      |
| <b>Net Property Taxes Payable</b>              | <b>9,056</b>     |               | <b>841</b>     | <b>741</b>     | <b>991</b>     |
| <b>B. Property Valuation (2002 Assessment)</b> |                  |               |                |                |                |
| Market Valuation                               | \$765,020        |               | \$71,072       | \$66,327       | \$63,881       |
| Referendum Market Valuation                    | 260,052          |               | \$24,159       | \$24,489       | \$55,523       |
| Net Tax Capacity (NTC)                         | 6,567            |               | 610            | 596            | 736            |
| <b>C. Average Local NTC Tax Rate</b>           | <b>1.408</b>     |               |                |                |                |
| <b>Avg. Referendum Mkt. Value Tax Rate</b>     | <b>0.119</b>     |               |                |                |                |
| <b>III. Major State Taxes</b>                  |                  |               |                |                |                |
| Individual Income Tax (2002 filed 2003)        | \$7,571          | 48.5%         | \$703          | \$572          | \$992          |
| Sales/Use Tax (Calendar 2003)                  | 2,707            | 17.3          | 252            | 293            | 667            |
| Motor Vehicle Sales Tax (Calendar 2002)        | 1,449            | 9.3           | 135            | 128            | 119            |
| Motor Vehicle License Tax (Calendar 2002)      | 1,099            | 7.0           | 102            | 97             | 96             |
| Motor Fuels Tax (Calendar 2002)                | 1,642            | 10.5          | 153            | 143            | 124            |
| Corporate Income Tax (Calendar 2002)           | 724              | 4.6           | 67             | 50             | 116            |
| State Property Tax (Payable 2003)              | 420              | 2.7           | 39             | 56             | 116            |
| <b>Total State Taxes</b>                       | <b>\$15,613</b>  | <b>100.0%</b> | <b>\$1,450</b> | <b>\$1,339</b> | <b>\$2,230</b> |

# Appendices

- A. **Education Aids** by Home County by School District, 2002/2003 School Year
- B. **Selected Taxes** That are Not Entirely Allocated to Minnesota Counties
- C. **2002 Personal Income** by County
- D. **2002 Personal Income, Taxes, and Aids/Credits** by Economic Development Region



## Appendix A

### Education Aids by Home County by School District 2002/2003 School Year\*

| County     | School District | Education Aid | County   | School District | Education Aid | County     | School District | Education Aid |
|------------|-----------------|---------------|----------|-----------------|---------------|------------|-----------------|---------------|
| Aitkin     | 1               | \$9,115,722   | Brown    | 81              | \$1,388,872   | Clay       | 146             | \$5,162,594   |
|            | 2               | 3,091,984     |          | 84              | 4,909,504     |            | 150             | 6,495,987     |
|            | 4               | 4,679,367     |          | 85              | 4,435,656     |            | 152             | 41,701,716    |
|            |                 |               |          | 88              | 17,207,592    |            | 914             | 2,201,310     |
|            | Total           | 16,887,072    |          | Total           | 27,941,624    |            | 2164            | 8,689,633     |
| Anoka      | 11              | 279,609,369   | Carlton  | 91              | 4,635,230     | Clearwater | Total           | 64,251,240    |
|            | 12              | 47,632,847    |          | 93              | 4,548,559     |            | 162             | 8,462,125     |
|            | 13              | 22,375,367    |          | 94              | 18,223,768    |            | 2311            | 3,770,317     |
|            | 14              | 18,332,955    |          | 95              | 2,506,091     | Total      |                 |               |
|            | 15              | 37,717,174    |          | 97              | 5,179,915     |            |                 |               |
|            | 16              | 29,820,014    |          | 99              | 7,326,304     |            |                 |               |
|            | Total           | 435,487,727   |          | 100             | 2,656,517     | Cook       | 166             | 5,045,847     |
| Becker     | 22              | 19,783,067    | Carver   | Total           | 45,076,385    | Cottonwood | Total           | 5,045,847     |
|            | 23              | 8,617,965     |          | 108             | 7,437,678     |            | 173             | 3,921,844     |
|            | 25              | 636,534       |          | 110             | 15,997,390    |            | 177             | 8,681,730     |
|            | 2889            | 4,529,886     |          | 111             | 9,568,827     |            | 2898            | 4,015,071     |
|            | Total           | 33,567,453    |          | 112             | 54,353,379    |            | Total           | 16,618,645    |
| Beltrami   | 31              | 38,259,384    | Cass     | Total           | 87,357,274    | Crow Wing  | 181             | 50,601,361    |
|            | 32              | 5,914,533     |          | 113             | 7,554,819     |            | 182             | 10,770,370    |
|            | 36              | 3,080,566     |          | 115             | 10,991,657    |            | 186             | 8,537,340     |
|            | 38              | 15,568,806    |          | 116             | 5,451,324     | Total      |                 |               |
|            | Total           | 62,823,239    |          | 118             | 5,043,161     |            |                 |               |
| Benton     | 47              | 25,493,595    | Chippewa | 2174            | 8,454,683     |            |                 |               |
|            | 51              | 11,251,822    |          | Total           | 37,495,644    |            |                 |               |
|            | Total           | 36,745,417    |          | 129             | 11,610,670    | Dakota     | 6               | 24,173,669    |
| Big Stone  | 62              | 4,547,307     | Chisago  | 2180            | 6,566,154     |            | 191             | 78,527,028    |
|            | 2888            | 3,968,672     |          | Total           | 18,176,823    |            | 192             | 35,715,876    |
|            | Total           | 8,515,979     |          | 138             | 24,590,917    |            | 194             | 65,346,285    |
| Blue Earth | 75              | 5,011,742     |          | 139             | 6,372,195     |            | 195             | 2,890,885     |
|            | 77              | 47,636,090    |          | 323             | 223,143       |            | 196             | 188,212,933   |
|            | 2071            | 6,375,958     |          | 2144            | 22,628,462    |            | 197             | 33,873,820    |
|            | 2135            | 8,594,996     | Total    |                 |               |            | 199             | 27,472,080    |
|            | Total           | 67,618,786    |          |                 |               |            | 200             | 34,990,938    |
|            |                 |               |          |                 |               | Dodge      | Total           | 491,203,514   |
|            |                 |               |          |                 |               |            | 203             | 6,482,844     |
|            |                 |               |          |                 |               |            | 204             | 11,602,893    |
|            |                 |               |          |                 |               |            | 2125            | 7,677,156     |
|            |                 |               |          |                 |               |            | Total           | 25,762,893    |

\* See page 10 for a description of what is included in the "education aid" amount.

**Education Aids by Home County by School District  
2002/2003 School Year**

| County    | School District | Education Aid | County   | School District | Education Aid | County            | School District | Education Aid |
|-----------|-----------------|---------------|----------|-----------------|---------------|-------------------|-----------------|---------------|
| Douglas   | 206             | \$28,586,379  | Hennepin | 1               | \$459,898,639 | Kandiyohi         | 345             | \$11,086,961  |
|           | 207             | 2,098,048     |          | 270             | 58,244,883    |                   | 347             | 33,130,891    |
|           | 208             | 1,606,659     |          | 271             | 79,430,655    |                   | 815             | 392,479       |
|           | 213             | 4,461,667     |          | 272             | 65,250,389    |                   | Total           | 44,610,331    |
|           | Total           | 36,752,753    |          | 273             | 44,768,670    | Kittson           | 356             | 1,791,984     |
| Faribault | 2134            | 7,457,940     |          | 276             | 49,165,310    |                   | 2171            | 3,410,116     |
|           | 2860            | 10,045,515    |          | 277             | 16,074,314    |                   | 2358            | 2,715,395     |
|           | Total           | 17,503,455    |          | 278             | 15,690,078    |                   | Total           | 7,917,496     |
|           |                 |               |          | 279             | 157,553,744   | Koochiching       | 361             | 10,441,355    |
|           |                 |               |          | 280             | 30,612,813    |                   | 362             | 2,988,195     |
| Fillmore  | 229             | 2,478,063     |          | 281             | 101,803,657   |                   | 363             | 4,036,920     |
|           | 238             | 2,537,544     |          | 282             | 9,827,922     |                   | Total           | 17,466,471    |
|           | 239             | 5,103,359     |          | 283             | 31,777,817    | Lac Qui Parle     | 371             | 920,149       |
|           | 2137            | 6,518,373     |          | 284             | 60,265,298    |                   | 378             | 4,342,703     |
|           | 2198            | 4,986,624     |          | 286             | 14,114,353    |                   | 2853            | 8,883,490     |
|           | Total           | 21,623,963    |          | Total           | 1,194,478,541 |                   | Total           | 14,146,342    |
| Freeborn  | 241             | 26,174,052    | Houston  | 294             | 3,730,543     | Lake              | 381             | 12,613,116    |
|           | 242             | 2,668,886     |          | 297             | 2,700,147     |                   | Total           | 12,613,116    |
|           | 2886            | 3,321,786     |          | 299             | 7,081,982     | Lake of the Woods | 390             | 5,316,628     |
|           |                 |               |          | 300             | 11,468,915    |                   | Total           | 5,316,628     |
|           | Total           | 32,164,724    |          | Total           | 24,981,586    |                   | 391             | 2,912,262     |
| Goodhue   | 252             | 9,345,771     | Hubbard  | 306             | 2,597,074     |                   | 392             | 4,719,028     |
|           | 253             | 3,728,525     |          | 308             | 4,045,540     | LeSueur           | 394             | 7,434,302     |
|           | 255             | 7,493,440     |          | 309             | 12,954,575    |                   | 2143            | 6,816,585     |
|           | 256             | 21,361,521    |          | Total           | 19,597,189    |                   | 2397            | 9,393,684     |
|           | 2172            | 6,507,965     |          |                 |               |                   | Total           | 31,275,861    |
|           | Total           | 48,437,221    | Isanti   | 314             | 6,544,918     | Lincoln           | 402             | 1,378,530     |
| Grant     | 261             | 2,264,583     |          | 911             | 32,999,874    |                   | 403             | 1,802,323     |
|           | 264             | 1,469,758     |          | Total           | 39,544,792    |                   | 404             | 1,739,076     |
|           | 2342            | 6,144,346     |          |                 |               |                   | 409             | 1,899,771     |
|           | Total           | 9,878,687     |          | 316             | 10,901,470    |                   | Total           | 6,819,700     |
|           |                 |               | Itasca   | 317             | 7,803,324     | Jackson           | 330             | 2,749,318     |
|           |                 |               |          | 318             | 28,899,397    |                   | 2895            | 9,463,081     |
|           |                 |               |          | 319             | 5,221,554     |                   | Total           | 12,212,399    |
|           |                 |               |          | Total           | 52,825,746    | Kanabec           | 332             | 12,448,496    |
|           |                 |               |          |                 |               |                   | 333             | 5,041,896     |
|           |                 |               | Jackson  | 330             | 2,749,318     |                   | Total           | 17,490,392    |
|           |                 |               |          | 2895            | 9,463,081     |                   |                 |               |
|           |                 |               |          | Total           | 12,212,399    |                   |                 |               |
|           |                 |               | Kanabec  | 332             | 12,448,496    |                   |                 |               |
|           |                 |               |          | 333             | 5,041,896     |                   |                 |               |
|           |                 |               |          | Total           | 17,490,392    |                   |                 |               |

**Education Aids by Home County by School District  
2002/2003 School Year**

| County     | School District | Education Aid | County   | School District | Education Aid | County     | School District | Education Aid |
|------------|-----------------|---------------|----------|-----------------|---------------|------------|-----------------|---------------|
| Lyon       | 411             | \$852,077     | Morrison | 482             | \$22,382,053  | Otter Tail | 542             | \$3,363,753   |
|            | 413             | 16,116,030    |          | 484             | 7,079,112     |            | 544             | 20,042,966    |
|            | 414             | 3,375,839     |          | 485             | 5,339,409     |            | 545             | 2,693,900     |
|            | 415             | 879,059       |          | 486             | 2,862,276     |            | 547             | 4,351,183     |
|            | 417             | 5,272,098     |          | 487             | 2,777,824     |            | 548             | 8,333,723     |
|            | 418             | 1,035,580     |          |                 |               |            | 549             | 11,721,166    |
|            | 2167            | 3,862,304     |          | Total           | 40,440,674    |            | 550             | 3,225,523     |
| McLeod     | Total           | 31,392,988    | Mower    | 492             | 29,256,104    | Pennington | 553             | 5,194,770     |
|            | 423             | 19,629,069    |          | 495             | 2,460,331     |            | Total           | 58,926,984    |
|            | 424             | 3,016,531     |          | 497             | 1,983,253     |            | 561             | 1,673,939     |
|            | 2859            | 12,454,976    |          | 499             | 2,834,332     |            | 564             | 15,602,167    |
|            | 2887            | 3,178,625     |          | 500             | 4,867,747     | Pine       | 577             | 3,457,459     |
|            | Total           | 38,279,201    |          | Total           | 41,401,767    |            | 578             | 11,337,735    |
| Mahnomen   | 432             | 6,694,022     | Murray   | 505             | 4,136,504     |            | 2165            | 7,502,926     |
|            | 435             | 4,974,647     |          | 2169            | 5,832,385     |            | 2580            | 7,087,691     |
|            | Total           | 11,668,669    |          | Total           | 9,968,889     |            | Total           | 29,385,810    |
| Marshall   | 441             | 3,131,650     | Nicollet | 507             | 2,143,878     | Pipestone  | 581             | 2,261,824     |
|            | 447             | 2,148,942     |          | 508             | 13,443,307    |            | 584             | 1,172,210     |
|            | 2176            | 4,836,777     |          | Total           | 15,587,185    |            | 2689            | 10,123,373    |
|            | 2856            | 3,188,347     | Nobles   | 511             | 4,558,252     |            | Total           | 13,557,407    |
|            | Total           | 13,305,717    |          | 513             | 1,347,633     | Polk       | 592             | 1,392,285     |
| Martin     | 458             | 3,317,470     |          | 514             | 1,527,947     |            | 593             | 11,664,939    |
|            | 2448            | 6,514,544     |          | 516             | 1,049,109     |            | 595             | 12,084,768    |
|            | 2536            | 2,264,047     |          | 518             | 17,662,011    |            | 599             | 4,485,653     |
|            | 2752            | 13,472,443    |          | Total           | 26,144,953    |            | 600             | 2,035,994     |
| Meeker     | Total           | 25,568,505    | Norman   | 2215            | 3,275,417     |            | 601             | 4,951,774     |
|            | 463             | 4,903,143     |          | 2527            | 2,899,314     | Pope       | 2609            | 3,784,709     |
|            | 465             | 13,072,518    |          | 2854            | 4,157,519     |            | Total           | 40,400,124    |
|            | 466             | 14,675,077    | Olmsted  | Total           | 10,332,251    |            | 611             | 729,054       |
|            | 2396            | 6,704,226     |          | 227             | 6,108,173     |            | 2149            | 10,631,339    |
| Mille Lacs | Total           | 40,354,964    |          | 531             | 9,568,758     | Ramsey     | Total           | 11,360,393    |
|            | 473             | 3,760,335     |          | 533             | 7,907,891     |            | 621             | 76,179,453    |
|            | 477             | 20,980,682    |          | 534             | 11,921,691    |            | 622             | 82,302,542    |
|            | 480             | 5,871,885     |          | 535             | 112,402,461   |            | 623             | 44,105,654    |
|            | 912             | 12,788,524    |          | Total           | 147,908,974   |            | 624             | 61,334,770    |
| Total      | Total           | 43,401,426    |          |                 |               |            | 625             | 404,609,095   |
|            |                 |               |          |                 |               | Total      | Total           | 668,531,514   |

**Education Aids by Home County by School District  
2002/2003 School Year**

| County   | School District | Education Aid | County    | School District | Education Aid | County   | School District | Education Aid |
|----------|-----------------|---------------|-----------|-----------------|---------------|----------|-----------------|---------------|
| Red Lake | 627             | \$1,869,686   | St. Louis | 695             | \$6,113,645   | Steele   | 756             | \$5,290,857   |
|          | 628             | 1,343,440     |           | 696             | 4,430,142     |          | 761             | 33,577,965    |
|          | 630             | 3,341,706     |           | 698             | 3,313,594     |          | 763             | 3,820,162     |
|          | Total           | 6,554,832     |           | 700             | 12,423,909    |          | Total           | 42,688,984    |
| Redwood  | 635             | 885,191       |           | 701             | 18,169,950    | Stevens  | 768             | 1,599,870     |
|          | 640             | 2,958,905     |           | 704             | 12,175,381    |          | 769             | 6,643,224     |
|          | 2754            | 3,088,144     |           | 706             | 12,099,892    |          | 771             | 1,659,051     |
|          | 2884            | 3,727,971     |           | 707             | 1,194,694     |          | Total           | 9,902,145     |
|          | 2897            | 10,594,016    |           | 709             | 86,222,194    | Swift    | 775             | 4,641,361     |
|          | Total           | 21,254,226    |           | 712             | 4,248,077     |          | 777             | 7,677,181     |
| Renville | 2159            | 3,940,139     | Scott     | 2142            | 20,698,216    |          | Total           | 12,318,543    |
|          | 2534            | 6,861,622     |           | 2154            | 10,194,566    | Todd     | 786             | 3,995,433     |
|          | 2890            | 5,981,929     |           | 2711            | 7,141,398     |          | 787             | 3,805,718     |
|          | Total           | 16,783,691    |           | Total           | 198,425,658   |          | 2170            | 12,316,508    |
| Rice     | 656             | 30,546,118    |           | 716             | 8,797,955     |          | 2753            | 10,798,344    |
|          | 659             | 25,538,475    |           | 717             | 9,463,300     | Total    | 2759            | 3,053,330     |
|          | Total           | 56,084,593    |           | 719             | 34,236,557    |          | Total           | 33,969,332    |
| Rock     | 671             | 2,158,942     | Sherburne | 720             | 31,940,112    | Traverse | 801             | 1,346,306     |
|          | 2184            | 9,365,622     |           | 721             | 18,341,794    |          | 803             | 3,527,518     |
|          | Total           | 11,524,564    |           | Total           | 102,779,717   |          | Total           | 4,873,825     |
|          |                 |               |           | 726             | 14,154,204    | Wabasha  | 806             | 3,949,774     |
| Roseau   | 676             | 1,875,509     | Sibley    | 727             | 19,416,419    |          | 810             | 7,617,776     |
|          | 682             | 10,331,584    |           | 728             | 55,542,301    |          | 811             | 4,897,602     |
|          | 690             | 9,637,627     |           | Total           | 100,112,924   |          | 813             | 9,143,242     |
|          | 2683            | 4,210,997     |           | 2310            | 8,848,811     |          | 2805            | 8,101,249     |
|          | Total           | 26,055,718    | Stearns   | 2365            | 6,741,393     | Wadena   | Total           | 33,709,643    |
|          |                 |               |           | Total           | 15,590,204    |          | 818             | 3,499,156     |
|          |                 |               |           | 738             | 7,932,782     |          | 820             | 4,191,223     |
|          |                 |               |           | 739             | 5,743,622     |          | 821             | 5,271,173     |
|          |                 |               |           | 740             | 10,818,621    | Total    | 2155            | 10,159,520    |
|          |                 |               |           | 741             | 7,749,776     |          | Total           | 23,121,071    |
|          |                 |               |           | 742             | 78,555,604    |          |                 |               |
|          |                 |               |           | 743             | 8,472,935     |          |                 |               |
|          |                 |               |           | 745             | 10,580,614    |          |                 |               |
|          |                 |               |           | 748             | 18,537,993    |          |                 |               |
|          |                 |               |           | 750             | 15,683,101    |          |                 |               |
|          |                 |               |           | 2364            | 5,874,818     |          |                 |               |
|          |                 |               | Total     | Total           | 169,949,866   |          |                 |               |



**Education Aids by Home County by School District  
2002/2003 School Year**

| County     | School District | Education Aid | County    | School District | Education Aid | County          | School District | Education Aid |
|------------|-----------------|---------------|-----------|-----------------|---------------|-----------------|-----------------|---------------|
| Waseca     | 829             | \$15,359,664  | Watsonwan | 836             | \$1,623,048   | Wright          | 876             | \$12,256,301  |
|            | 2168            | 6,485,553     |           | 837             | 4,627,265     |                 | 877             | 33,414,903    |
|            | 2835            | 4,406,052     |           | 840             | 9,471,499     |                 | 879             | 12,162,368    |
|            | Total           | 26,251,269    |           | Total           | 15,721,812    |                 | 881             | 6,211,294     |
| Washington | 831             | 51,331,868    | Wilkin    | 846             | 6,237,227     |                 | 882             | 25,289,564    |
|            | 832             | 19,881,918    |           | 850             | 1,865,684     |                 | 883             | 12,130,467    |
|            | 833             | 101,090,824   |           | 852             | 1,414,404     |                 | 885             | 21,152,171    |
|            | 834             | 60,398,132    |           | Total           | 9,517,316     |                 | 2687            | 6,522,154     |
|            | Total           | 232,702,742   |           | Total           | 43,406,220    |                 | Total           | 129,139,222   |
|            |                 |               | Winona    | 857             | 5,249,576     | Yellow Medicine | 891             | 4,797,332     |
|            |                 |               |           | 858             | 6,537,883     |                 | 2190            | 8,846,891     |
|            |                 |               |           | 861             | 31,618,760    |                 | Total           | 13,644,963    |
|            |                 |               |           | Total           | 43,406,220    |                 |                 |               |

---

**State Total: \$5,975,466,075**

---

## Appendix B

### Selected Taxes That Are Not Entirely Allocated to Minnesota Counties

| Type of Tax           | Allocated to<br>Minnesota Counties |          | Not Allocated to<br>Minnesota Counties |          | TOTAL           |
|-----------------------|------------------------------------|----------|--|----------|-----------------|
|                       | Amount                             | Percent* | Amount                                 | Percent* |                 |
| Individual Income Tax | \$5,048,691,159                    | 95.3%    | \$246,431,641                          | 4.7%     | \$5,295,122,800 |
| Sales/Use Tax**       | \$3,392,583,616                    | 85.7%    | \$565,511,157                          | 14.3%    | \$3,958,094,773 |
| Total                 | \$8,441,274,775                    | 91.2%    | \$811,942,798                          | 8.8%     | \$9,253,217,573 |

---

\* Percents added across equal 100 percent.

\*\* See page 76 for discussion of estimated sales/use tax amounts not allocated to Minnesota counties.

## Appendix C

### 2002 Personal Income by County<sup>16</sup>

Personal income by county is estimated by the Bureau of Economic Analysis, and is defined as “the sum of wage and salary disbursements, other labor income, proprietors’ income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and transfer payments to persons, less personal contributions for social insurance.”

|                   | Personal Income<br>(millions) | County Per Capita<br>Personal Income | Economic Development Region Per<br>Capita Personal Income |
|-------------------|-------------------------------|--------------------------------------|---|
| Aitkin            | \$364                         | \$23,241                             | \$26,905  |
| Anoka             | 9,733                         | 31,385                               | 38,955  |
| Becker            | 788                           | 25,590                               | 25,115  |
| Beltrami          | 982                           | 23,864                               | 23,202  |
| Benton            | 975                           | 26,877                               | 26,909  |
| Big Stone         | 143                           | 25,072                               | 24,708  |
| Blue Earth        | 1,577                         | 27,763                               | 26,959  |
| Brown             | 722                           | 27,027                               | 26,959  |
| Carlton           | 830                           | 25,503                               | 26,905  |
| Carver            | 3,012                         | 39,611                               | 38,955  |
| Cass              | 730                           | 26,164                               | 23,666  |
| Chippewa          | 361                           | 27,925                               | 24,708  |
| Chisago           | 1,274                         | 28,424                               | 25,693  |
| Clay              | 1,268                         | 24,470                               | 25,115  |
| Clearwater        | 180                           | 21,306                               | 23,202  |
| Cook              | 155                           | 29,550                               | 26,905  |
| Cottonwood        | 300                           | 24,968                               | 25,648  |
| Crow Wing         | 1,432                         | 24,978                               | 23,666  |
| Dakota            | 13,755                        | 37,289                               | 38,955  |
| Dodge             | 536                           | 28,883                               | 29,230  |
| Douglas           | 895                           | 26,594                               | 25,115  |
| Faribault         | 417                           | 26,234                               | 26,959  |
| Fillmore          | 548                           | 25,713                               | 29,230  |
| Freeborn          | 823                           | 25,659                               | 29,230  |
| Goodhue           | 1,316                         | 29,287                               | 29,230  |
| Grant             | 161                           | 25,766                               | 25,115  |
| Hennepin          | 49,702                        | 44,302                               | 38,955  |
| Houston           | 559                           | 28,071                               | 29,230  |
| Hubbard           | 436                           | 23,528                               | 23,202  |
| Isanti            | 933                           | 27,546                               | 25,693  |
| Itasca            | 1,059                         | 24,056                               | 26,905  |
| Jackson           | 280                           | 24,897                               | 25,648  |
| Kanabec           | 352                           | 22,723                               | 25,693  |
| Kandiyohi         | 1,188                         | 29,095                               | 27,206  |
| Kittson           | 126                           | 25,033                               | 24,905  |
| Koochiching       | 376                           | 26,848                               | 26,905  |
| Lac qui Parle     | 197                           | 24,782                               | 24,708  |
| Lake              | 317                           | 28,465                               | 26,905  |
| Lake of the Woods | 91                            | 20,640                               | 23,202  |
| LeSueur           | 738                           | 28,249                               | 26,959  |

<sup>16</sup> Unlike the remainder of the report, 2002 population was used in this table to better reflect 2002 per capita income.

|                  | Personal Income<br>(millions) | County Per Capita<br>Personal Income | Economic Development Region Per<br>Capita Personal Income |
|------------------|-------------------------------|--------------------------------------|---|
| Lincoln          | \$145                         | \$23,199                             | \$25,648  |
| Lyon             | 706                           | 28,259                               | 25,648  |
| McLeod           | 971                           | 27,224                               | 27,206  |
| Mahnomen         | 106                           | 20,547                               | 23,202  |
| Marshall         | 239                           | 23,993                               | 24,905  |
| Martin           | 621                           | 29,065                               | 26,959  |
| Meeker           | 585                           | 25,434                               | 27,206  |
| Mille Lacs       | 535                           | 22,570                               | 25,693  |
| Morrison         | 719                           | 22,142                               | 23,666  |
| Mower            | 1,053                         | 27,149                               | 29,230  |
| Murray           | 226                           | 24,968                               | 25,648  |
| Nicollet         | 841                           | 27,590                               | 26,959  |
| Nobles           | 520                           | 25,241                               | 25,648  |
| Norman           | 170                           | 23,321                               | 24,905  |
| Olmsted          | 4,572                         | 35,389                               | 29,230  |
| Otter Tail       | 1,423                         | 24,461                               | 25,115  |
| Pennington       | 386                           | 28,354                               | 24,905  |
| Pine             | 628                           | 22,769                               | 25,693  |
| Pipestone        | 266                           | 27,260                               | 25,648  |
| Polk             | 751                           | 24,292                               | 24,905  |
| Pope             | 292                           | 26,066                               | 25,115  |
| Ramsey           | 18,033                        | 35,304                               | 38,955  |
| Red Lake         | 88                            | 20,667                               | 24,905  |
| Redwood          | 409                           | 24,967                               | 25,648  |
| Renville         | 433                           | 25,515                               | 27,206  |
| Rice             | 1,468                         | 24,981                               | 29,230  |
| Rock             | 242                           | 24,974                               | 25,648  |
| Roseau           | 425                           | 26,233                               | 24,905  |
| St. Louis        | 5,573                         | 27,879                               | 26,905  |
| Scott            | 3,362                         | 32,391                               | 38,955  |
| Sherburne        | 1,869                         | 25,998                               | 26,909  |
| Sibley           | 366                           | 23,877                               | 26,959  |
| Stearns          | 3,618                         | 26,559                               | 26,909  |
| Steele           | 977                           | 28,406                               | 29,230  |
| Stevens          | 259                           | 26,152                               | 25,115  |
| Swift            | 255                           | 22,229                               | 24,708  |
| Todd             | 505                           | 20,696                               | 23,666  |
| Traverse         | 96                            | 24,550                               | 25,115  |
| Wabasha          | 633                           | 28,835                               | 29,230  |
| Wadena           | 293                           | 21,335                               | 23,666  |
| Waseca           | 484                           | 24,759                               | 26,959  |
| Washington       | 7,928                         | 37,679                               | 38,955  |
| Watsonwan        | 283                           | 24,049                               | 26,959  |
| Wilkin           | 165                           | 23,788                               | 25,115  |
| Winona           | 1,267                         | 25,583                               | 29,230  |
| Wright           | 2,761                         | 28,083                               | 26,909  |
| Yellow Medicine  | 256                           | 23,686                               | 24,708  |
| <b>Metro</b>     | \$87,785                      | \$38,955                             |   |
| <b>Nonmetro</b>  | 79,649                        | 26,630                               |   |
| <b>Statewide</b> | \$167,434                     | \$33,263                             |   |

## Appendix D

### 2002 Personal Income, Taxes, and Aids/Credits by Economic Development Region

Personal income by county is estimated by the Bureau of Economic Analysis, and is defined as “the sum of wage and salary disbursements, other labor income, proprietors’ income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and transfer payments to persons, less personal contributions for social insurance.” Per capita amounts for personal income, taxes, and aids/credits in this appendix are calculated using 2003 population, so that the tax and aids/credits per capita amounts match the amounts shown on tables throughout the report. This means that the per capita amounts for personal income in this appendix do not match the amounts shown in Appendix C, or on the maps on pages 129 and 129, which are calculated using 2002 population.

|                       |                        | Per Capita      |                |                |
|-----------------------|------------------------|-----------------|----------------|----------------|
|                       |                        | Personal Income | Taxes          | Aids/Credits   |
| Northern Regions      | Northwest (1)          | \$24,973        | \$1,490        | \$2,775        |
|                       | Headwaters (2)         | 22,978          | 1,485          | 2,682          |
|                       | Arrowhead (3)          | 26,908          | 1,813          | 2,497          |
|                       | West Central (4)       | 24,955          | 1,633          | 2,244          |
|                       | Five (5)               | 23,413          | 1,751          | 2,371          |
|                       | East Central (7E)      | 24,880          | 1,582          | 2,102          |
| Southern Regions      | Six East (6E)          | 27,102          | 1,679          | 2,241          |
|                       | Upper MN Valley (6W)   | 24,814          | 1,339          | 2,828          |
|                       | Central Minnesota (7W) | 26,163          | 1,922          | 1,890          |
|                       | Southwest (8)          | 25,868          | 1,480          | 2,514          |
|                       | Nine (9)               | 26,853          | 1,641          | 2,113          |
|                       | Southeastern MN (10)   | 28,975          | 1,818          | 2,018          |
| <b>Total Nonmetro</b> |                        | <b>\$26,377</b> | <b>\$1,722</b> | <b>\$2,227</b> |
| <b>Total Metro</b>    |                        | <b>\$38,499</b> | <b>\$2,665</b> | <b>\$2,055</b> |
| <b>State Total</b>    |                        | <b>\$32,908</b> | <b>\$2,230</b> | <b>\$2,134</b> |