
March 2006

Major State Aids and Taxes
A Comparative Analysis

2004 Update

Research Department
Minnesota House of Representatives

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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.

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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), county program aid, 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 for 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:

- 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 2004 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.

Program Description: The first few pages provide a program description of the aid or tax. They also provide 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.

Maps: The next two pages contain maps showing the per capita distribution of the aid or tax by **county** for the most recent year and by **economic development region (EDR)** for the most recent year. 2004 population is used to calculate per capita amounts throughout this report, even if 2003 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, 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.

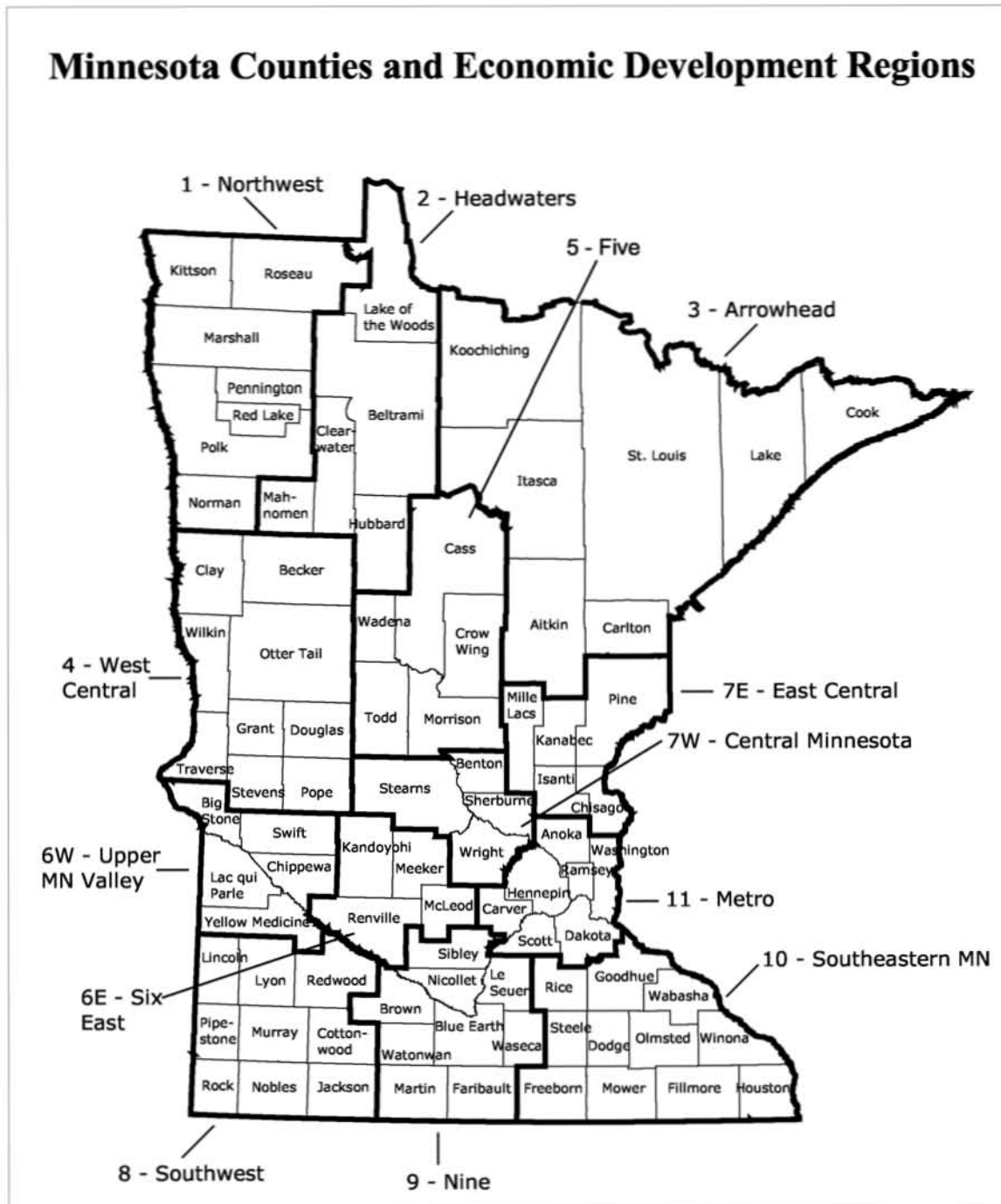
Historical Data: The following page has a table containing the historical data for the state and the geographic areas of the state. The right-hand column shows a percentage change for the time period presented, calculated using current dollars (i.e., not adjusted for inflation). Hennepin and Ramsey counties 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.

Per Capita Data: The last page contains a bar graph of each set that 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.

The 2004 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 2003 or 2004.

<u>County name</u>	<u>Population</u>	<u>% State Total</u>	<u>County Name</u>	<u>Population</u>	<u>% State Total</u>
Aitkin	16,085	0.3%	Martin	21,077	0.4%
Anoka	316,830	6.2	Meeker	23,267	0.5
Becker	31,813	0.6	Mille Lacs	25,018	0.5
Beltrami	42,271	0.8	Morrison	32,822	0.6
Benton	38,018	0.7	Mower	38,984	0.8
Big Stone	5,603	0.1	Murray	8,992	0.2
Blue Earth	58,118	1.1	Nicollet	31,147	0.6
Brown	26,905	0.5	Nobles	20,543	0.4
Carlton	33,748	0.7	Norman	7,128	0.1
Carver	81,618	1.6	Olmsted	134,282	2.6
Cass	28,453	0.6	Otter Tail	58,658	1.1
Chippewa	12,694	0.2	Pennington	13,559	0.3
Chisago	48,424	0.9	Pine	28,071	0.5
Clay	52,994	1.0	Pipestone	9,589	0.2
Clearwater	8,456	0.2	Polk	31,092	0.6
Cook	5,316	0.1	Pope	11,246	0.2
Cottonwood	11,935	0.2	Ramsey	515,274	10.0
Crow Wing	59,395	1.2	Red Lake	4,317	0.1
Dakota	383,076	7.4	Redwood	16,317	0.3
Dodge	19,355	0.4	Renville	16,864	0.3
Douglas	34,590	0.7	Rice	60,576	1.2
Faribault	15,618	0.3	Rock	9,590	0.2
Fillmore	21,359	0.4	Roseau	16,303	0.3
Freeborn	31,997	0.6	St. Louis	198,262	3.9
Goodhue	45,679	0.9	Scott	112,623	2.2
Grant	6,182	0.1	Sherburne	79,030	1.5
Hennepin	1,144,037	22.2	Sibley	15,320	0.3
Houston	19,945	0.4	Stearns	140,841	2.7
Hubbard	18,856	0.4	Steele	35,166	0.7
Isanti	36,512	0.7	Stevens	9,874	0.2
Itasca	44,242	0.9	Swift	11,599	0.2
Jackson	11,214	0.2	Todd	24,657	0.5
Kanabec	16,054	0.3	Traverse	3,866	0.1
Kandiyohi	41,398	0.8	Wabasha	22,232	0.4
Kittson	4,856	0.1	Wadena	13,600	0.3
Koochiching	13,832	0.3	Waseca	19,450	0.4
Lac Qui Parle	7,754	0.2	Washington	217,435	4.2
Lake	11,229	0.2	Watsonwan	11,570	0.2
Lake of the Woods	4,411	0.1	Wilkin	6,837	0.1
Le Sueur	27,454	0.5	Winona	49,827	1.0
Lincoln	6,179	0.1	Wright	106,734	2.1
Lyon	25,038	0.5	Yellow Medicine	10,656	0.2
McLeod	36,198	0.7			
Mahnomen	5,079	0.1			
Marshall	9,996	0.2			
			METRO	2,771,030	53.9%
			NONMETRO	2,374,076	46.1%
			STATE TOTAL	5,145,106	100.0%



Minnesota Counties by Economic Development Regions			
Region Number and Name	County	Region Number and Name	County
1-Northwest	Kittson Marshall Norman Pennington Polk Red Lake Roseau	7E-East Central	Chisago Isanti Kanabec Mille Lacs Pine
2-Headwaters	Beltrami Clearwater Hubbard Lake of the Woods Mahnomen	7W-Central Minnesota	Benton Sherburne Stearns Wright
3-Arrowhead	Aitkin Carlton Cook Itasca Koochiching Lake St. Louis	8-Southwest	Cottonwood Jackson Lincoln Lyon Murray Nobles Pipestone Redwood Rock
4-West Central	Becker Clay Douglas Grant Otter Tail Pope Stevens Traverse Wilkin	9-Nine	Blue Earth Brown Faribault LeSeuer Martin Nicollet Sibley Waseca Watonwan
5-Five	Cass Crow Wing Morrison Todd Wadena	10-Southeastern MN	Dodge Fillmore Freeborn Goodhue Houston Mower Olmsted Rice Steele Wabasha Winona
6E-Six East	Kandiyohi McLeod Meeker Renville		
6W-Upper MN Valley	Big Stone Chippewa Lac qui Parle Swift Yellow Medicine	11-Metro	Anoka Carver Dakota Hennepin Ramsey Scott 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 85.5 percent of the total aid (including aid to charter schools) is general education aid.

Aid Amount and Reporting

2003/2004 Education Aid: \$6.1 billion

The total education aid for the 2003/2004 school year is \$6,102,438,962. The amounts received by school districts for property tax credits (i.e., homestead market value credit, agricultural market value credit, taconite homestead credit, disparity reduction credit, etc.) are not included in this amount since they are itemized elsewhere in the report. This total includes \$120,057,354 that went to the 88 charter schools operating in 2003/2004. This is the first year that the report incorporates aid to charter schools in its tables and analysis.

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. Aid to charter schools is reported in the home county of the district in which each school is chartered. 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 \$18,857,000 that went to colleges participating in the postsecondary enrollment options (PSEO) program in 2003/2004, and also does not include lesser amounts spent on metropolitan intermediate school districts and nonmetropolitan educational cooperative districts,¹ and other providers.²

¹ In 2003/2004, metropolitan intermediate school district #916 received \$34,000 in education aid, and nonmetropolitan cooperative districts received \$1,195,000 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.

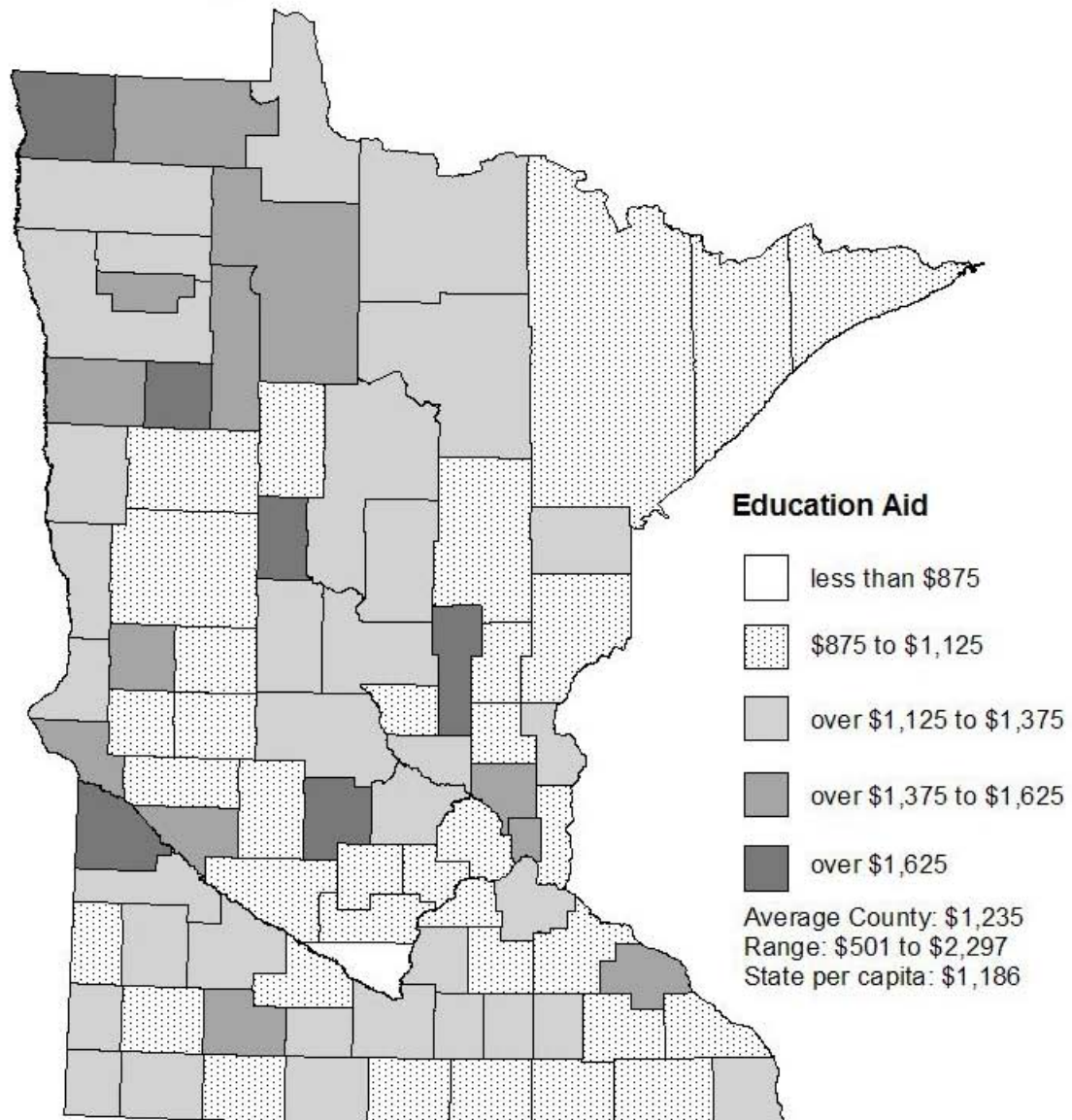
² In 2003/2004, \$1,762,000 in aid went to four tribal contract schools, \$402,000 to the Faribault Academies for the deaf and blind, and \$4,700,000 to nonprofits operating alternative programs under contract.

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.

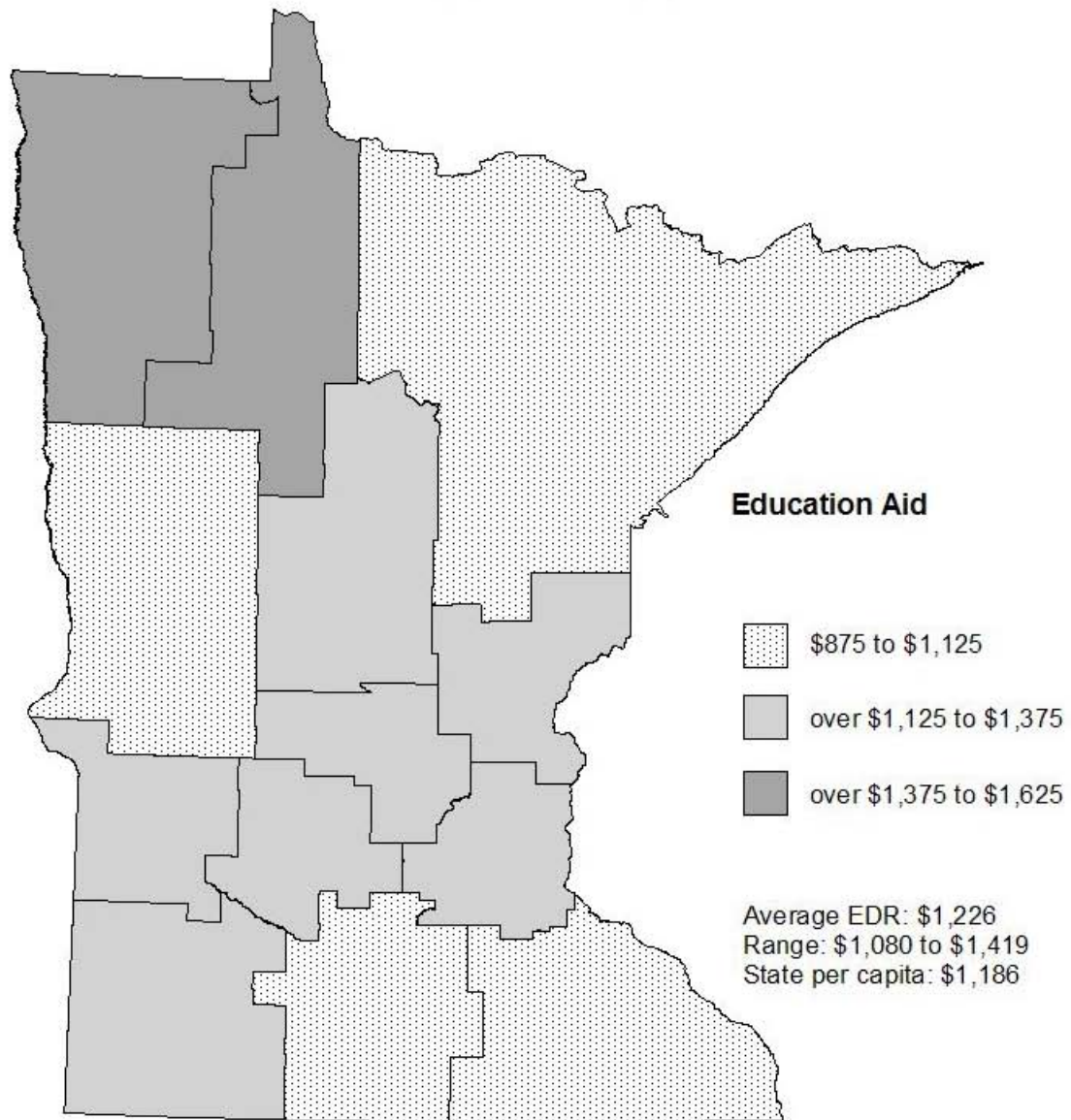
General education aid amounts increased significantly beginning with property taxes payable in 2002 (revenue for the 2002/2003 school year). This is due to the state takeover of general education funding and the elimination of the local general education property tax levy. General education aid increased by roughly \$1.5 billion—\$1.3 billion is due to the elimination of the 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, 2003-2004 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, 2003-2004 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.

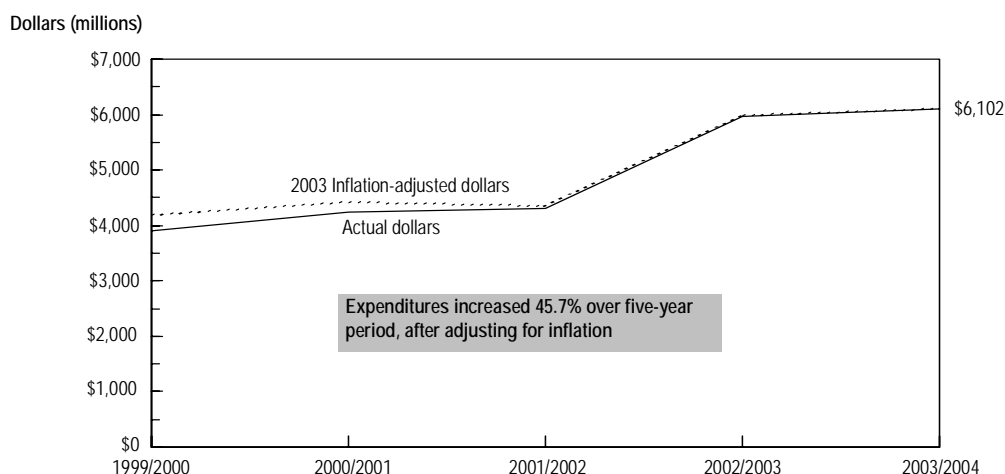
Education Aid: 1999/2000 School Year to 2003/2004 School Year

Current dollars, in thousands						
	1999/2000	2000/2001	2001/2002	2002/2003*	2003/2004**	5-Yr. Chg.
State	\$3,896,422	\$4,238,433	\$4,298,023	\$5,975,466	\$6,102,439	57%
Northern Regions						
Northwest (1)	90,762	96,138	95,221	121,842	121,086	33
Headwaters (2)	85,859	90,105	88,905	111,638	112,201	31
Arrowhead (3)	259,079	274,438	269,997	348,340	351,934	36
West Central (4)	173,071	185,141	183,491	239,031	240,768	39
Five (5)	141,453	152,529	151,876	204,936	204,520	45
East Central (7E)	132,486	146,001	148,634	183,637	187,014	41
Southern Regions						
Six East (6E)	100,321	108,273	107,940	140,028	141,417	41
Upper MN Valley (6W)	48,567	51,955	51,351	66,802	66,332	37
Central MN (7W)	283,021	311,183	324,446	435,947	447,079	58
Southwest (8)	100,093	108,383	107,387	149,494	149,473	49
Nine (9)	163,374	176,526	176,632	243,059	244,834	50
Southeastern MN (10)	356,631	386,214	388,357	518,171	525,640	47
Total Nonmetro	\$1,934,717	\$2,086,886	\$2,094,238	\$2,762,925	\$2,792,299	44%
Metro Region						
Hennepin County	664,632	729,741	750,501	1,194,479	1,210,541	82
Ramsey County	441,980	473,400	487,372	668,532	714,619	62
Remaining Metro	855,093	948,406	965,912	1,349,531	1,384,981	62
Total Metro	\$1,961,705	\$2,151,547	\$2,203,786	\$3,212,541	\$3,310,140	69%

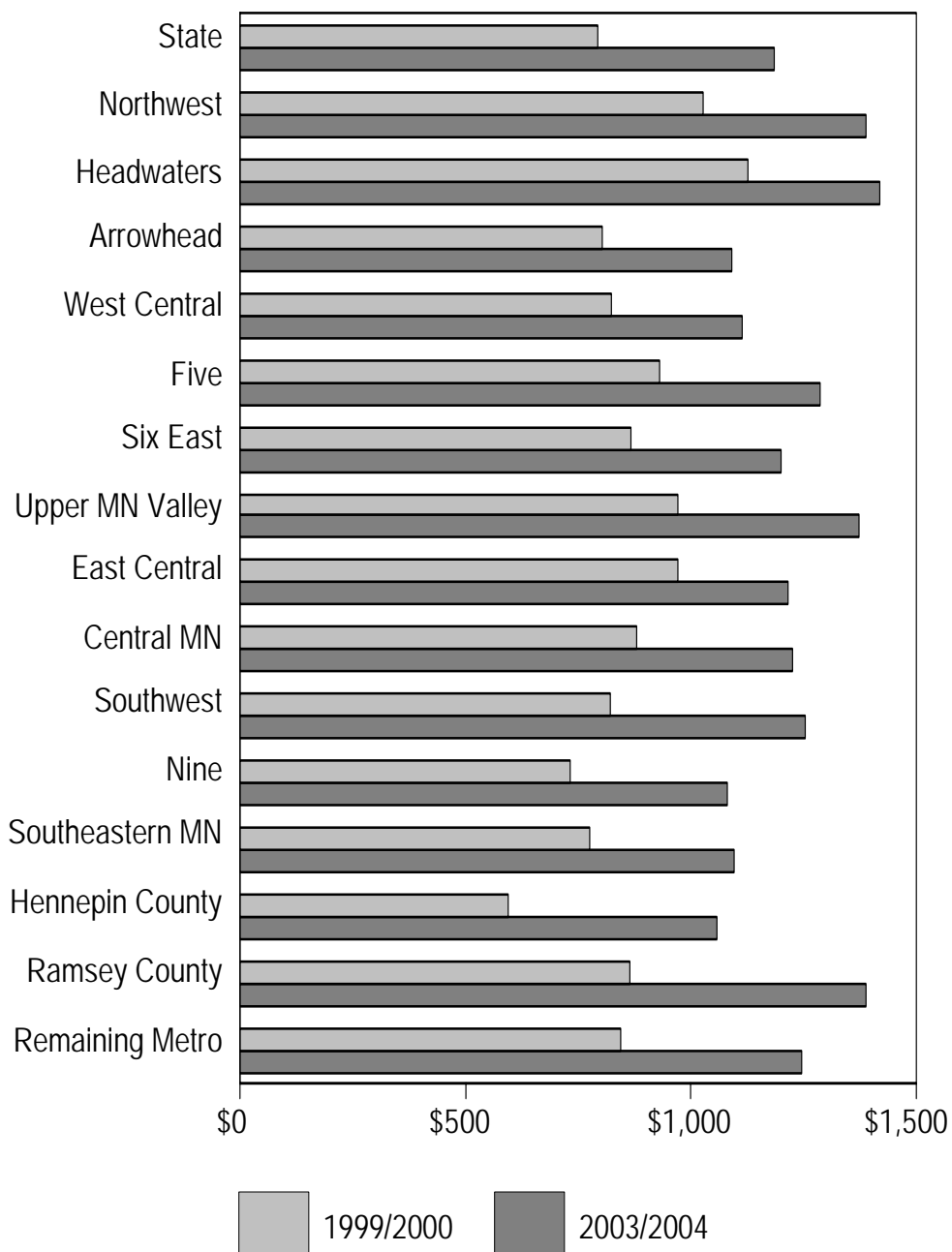
* The significant increase in education aid from 2001/2002 to 2002/2003 is primarily due to the state takeover of general education funding (see pages 10-11).

** Includes \$120 million of aid to charter schools.

Statewide Education Aid



Per Capita Education Aid 1999/2000 and 2003/2004



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 2004 Human Services Aid: \$3.4 billion

The state's share of the human services expenditures for calendar year 2004 is \$3,439,796,218. The statewide amounts by program are listed below.

Type of Program	Amount	Percent
Medical Assistance	\$1,922,262,859	55.9%
Minnesota Family Investment Program (MFIP)	52,587,655	1.5
General Assistance (GA)	30,760,070	0.9
General Assistance Medical Care (GAMC)	233,009,959	6.8
Social Services (including CSSA)	1,079,207,215	31.4
Miscellaneous:		
Minnesota Supplemental Assistance	29,335,764	0.9
Group Residential Housing*	88,772,096	2.6
Food Stamp Delivery	354,300	0.0
Title IV Child Support	3,506,300	0.1
Total	\$3,439,796,218	100.0%
* In previous years, Group Residential Housing was reported as part of Minnesota Supplemental Assistance.		

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 2004, MFIP spending in Minnesota totaled \$360.4 million (\$287.8 million federal, \$52.6 million state, \$16.8 million county, \$3.2 million other), and offsetting child support collections totaled \$58.1 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 \$29.6 million and for the Human Service Board, \$27.4 million. An estimated

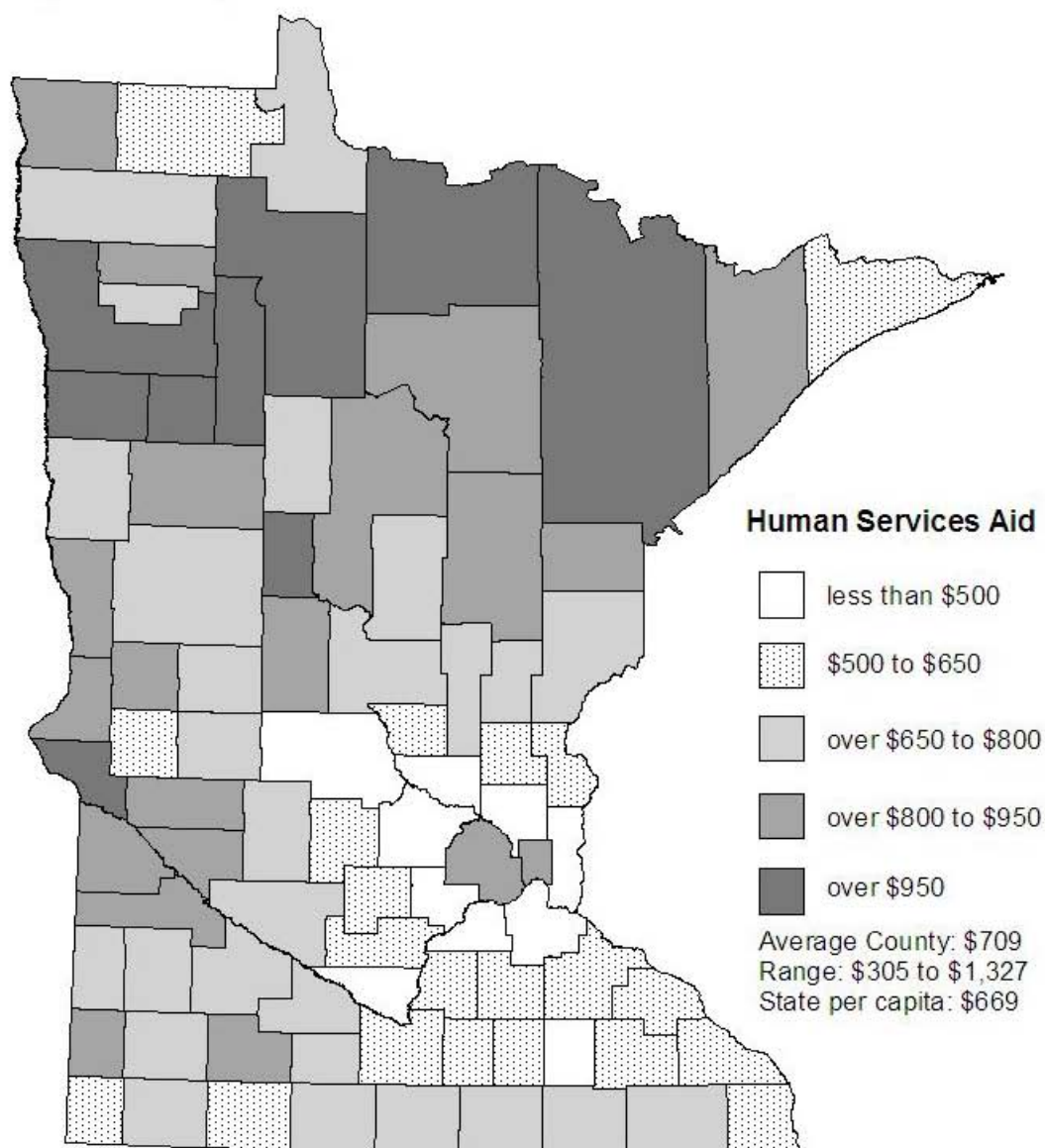
amount based on population for the five counties is contained in each of the respective county tables.

Human services aid data was obtained from the Department of Human Services, Financial Management Division. Since last year's report was issued, both calendar year 2003 and calendar year 2004 human services aid data has become available. The overview of human services aid focuses on calendar year 2004 data, but both years are included in the historical table and figures.

Recent Law Changes

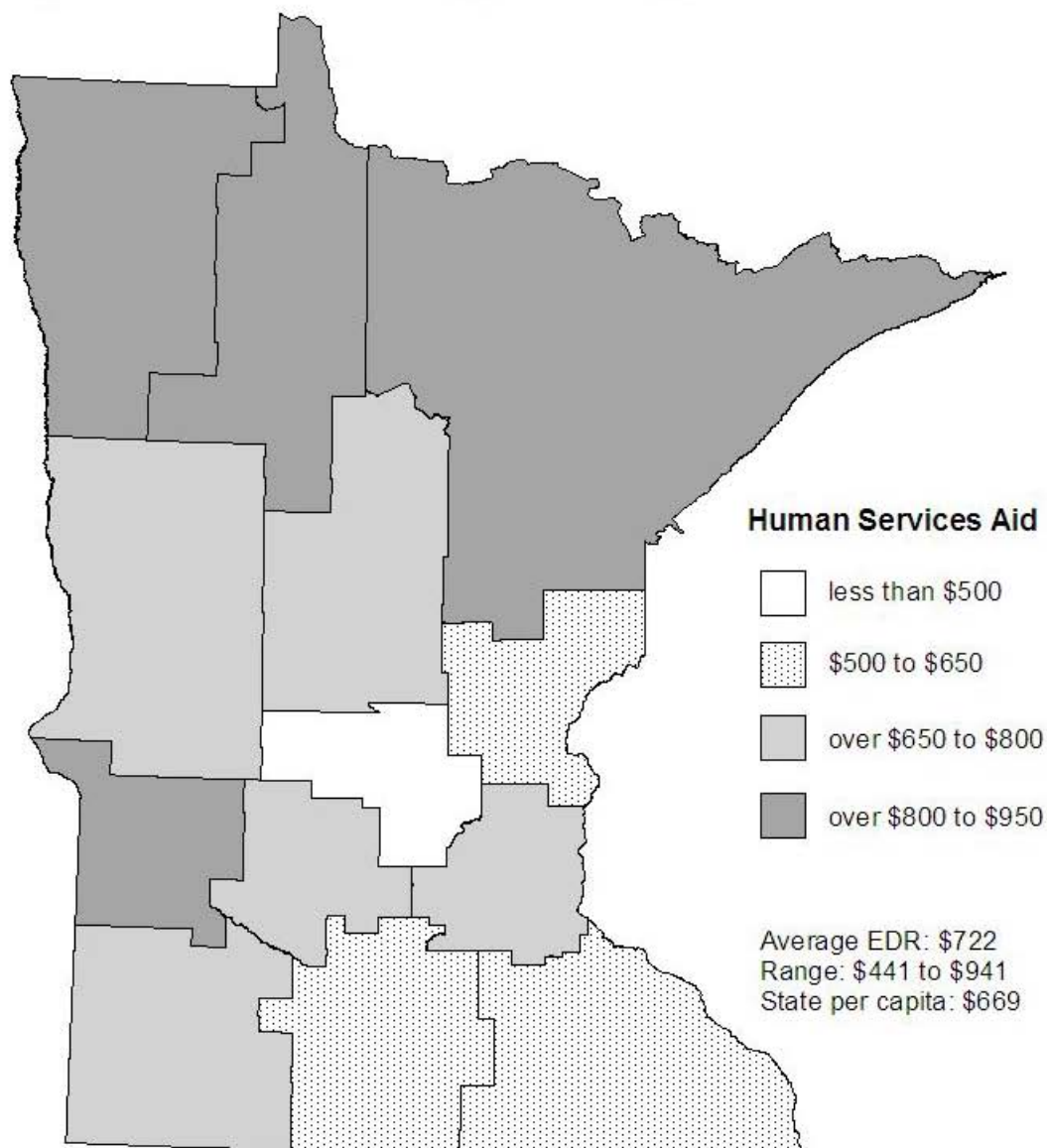
In 1997, the legislature replaced the AFDC program with MFIP as part of welfare reform. MFIP first took effect in calendar year 1998; it replaced AFDC in the 1999 update of this report, published December 2000.

Human Services Aid per capita, 2004 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, 2004 by Economic Development Region



The Past Five Years of Human Services Aid

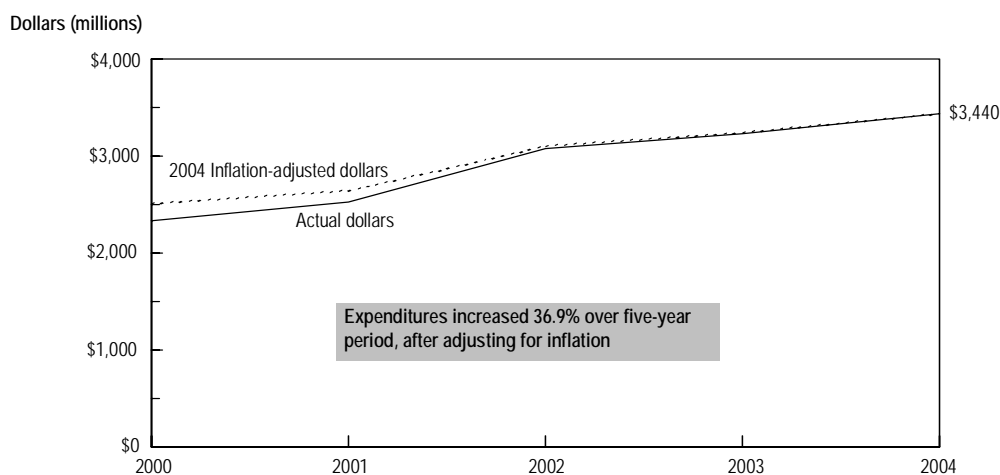
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Human Services Aid: 2000 to 2004

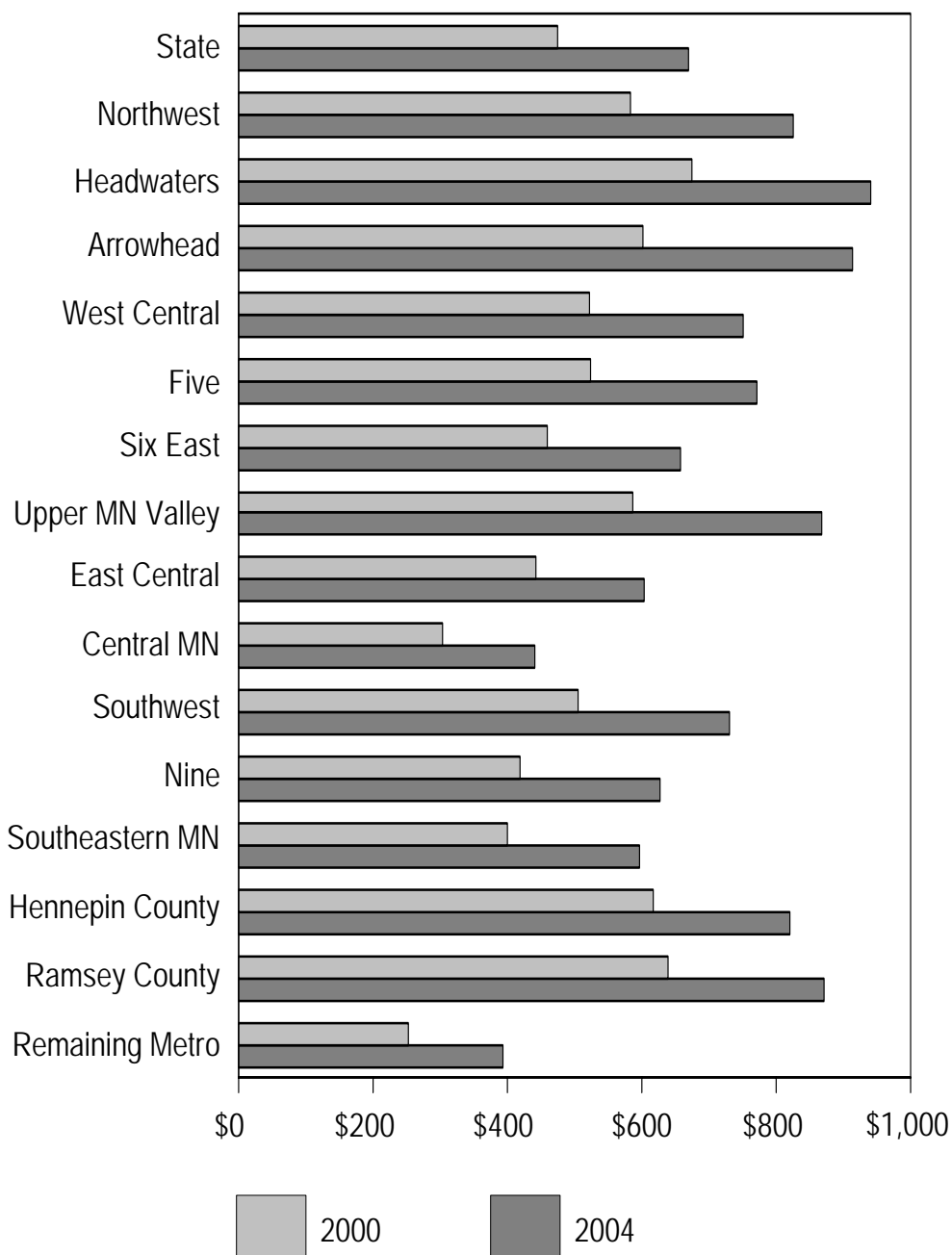
Current dollars, in thousands

	2000	2001	2002	2003	2004	5-Yr. Chg. Aid
State	\$2,337,334	\$2,529,316	\$3,075,199	\$3,231,304	\$3,439,796	47%
Northern Regions						
Northwest (1)	51,594	53,536	64,458	68,200	72,014	40
Headwaters (2)	51,315	60,739	65,259	69,906	74,439	45
Arrowhead (3)	193,876	216,781	264,340	274,940	294,589	52
West Central (4)	109,608	117,569	140,435	151,238	162,025	48
Five (5)	79,574	90,733	108,357	113,609	122,578	54
East Central (7E)	60,371	64,539	78,647	84,935	92,866	54
Southern Regions						
Six East (6E)	53,366	56,137	68,815	70,793	77,331	45
Upper MN Valley (6W)	29,290	31,042	37,296	39,701	41,877	43
Central MN (7W)	97,908	107,378	133,450	144,183	160,696	64
Southwest (8)	61,428	63,940	77,281	83,577	87,218	42
Nine (9)	93,423	101,365	124,617	133,404	142,173	52
Southeastern MN (10)	184,176	204,132	246,205	269,203	286,293	55
Total Nonmetro	\$1,065,928	\$1,167,893	\$1,409,160	\$1,503,687	\$1,614,099	51%
Metro Region						
Hennepin County	688,820	739,528	889,113	893,938	938,414	36
Ramsey County	326,561	342,148	416,685	434,465	449,522	38
Remaining Metro	256,025	279,747	360,240	399,214	437,762	71
Total Metro	\$1,271,406	\$1,361,423	\$1,666,038	\$1,727,617	\$1,825,697	44%

Statewide Human Services Aid



Per Capita Human Services Aid 2000 and 2004



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

2004 Highway Aid: \$510.4 million

The total state highway aid paid in calendar year 2004 to the counties, cities (i.e., municipal), and towns is shown below by category.

Type of Highway Aid		Amount		Total
County Aid	County State Aid	\$358,461,318	County	\$366,081,068
	County Bridge Bond Funding	<u>7,619,750</u>		
Municipal Aid	Municipal State Aid	\$110,890,581	Municipal	\$112,548,318
	Municipal Bridge Bond Funding	<u>1,657,737</u>		
Township Aid	Town Road Account	\$20,496,546	Township	\$31,814,656
	Town Bridge Account ³	7,526,600		
	Town Bridge Bond Funding	<u>3,791,510</u>		
		Total Highway Aid		\$510,444,042

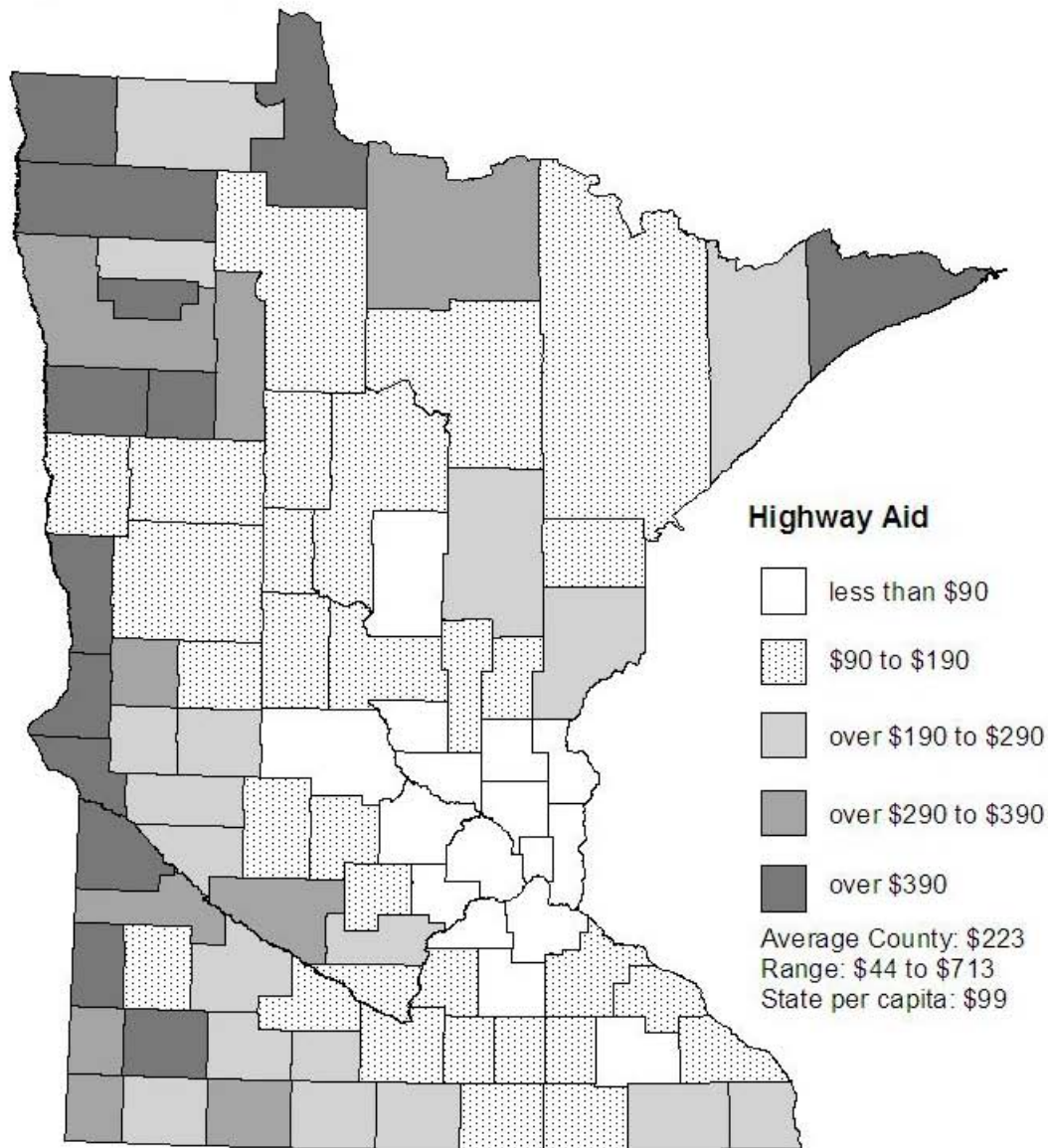
The county and municipal turnback account money (excluding the money in the town road and town bridge accounts shown above) is **not** included in the above totals. In 2004, there were allotments of approximately \$24 million in the county turnback account and \$14.4 million in the municipal turnback account. This money is used on former state highways which have been “turned back” to the counties and municipalities. Disbursements of \$7.6 million were made to

³ 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.

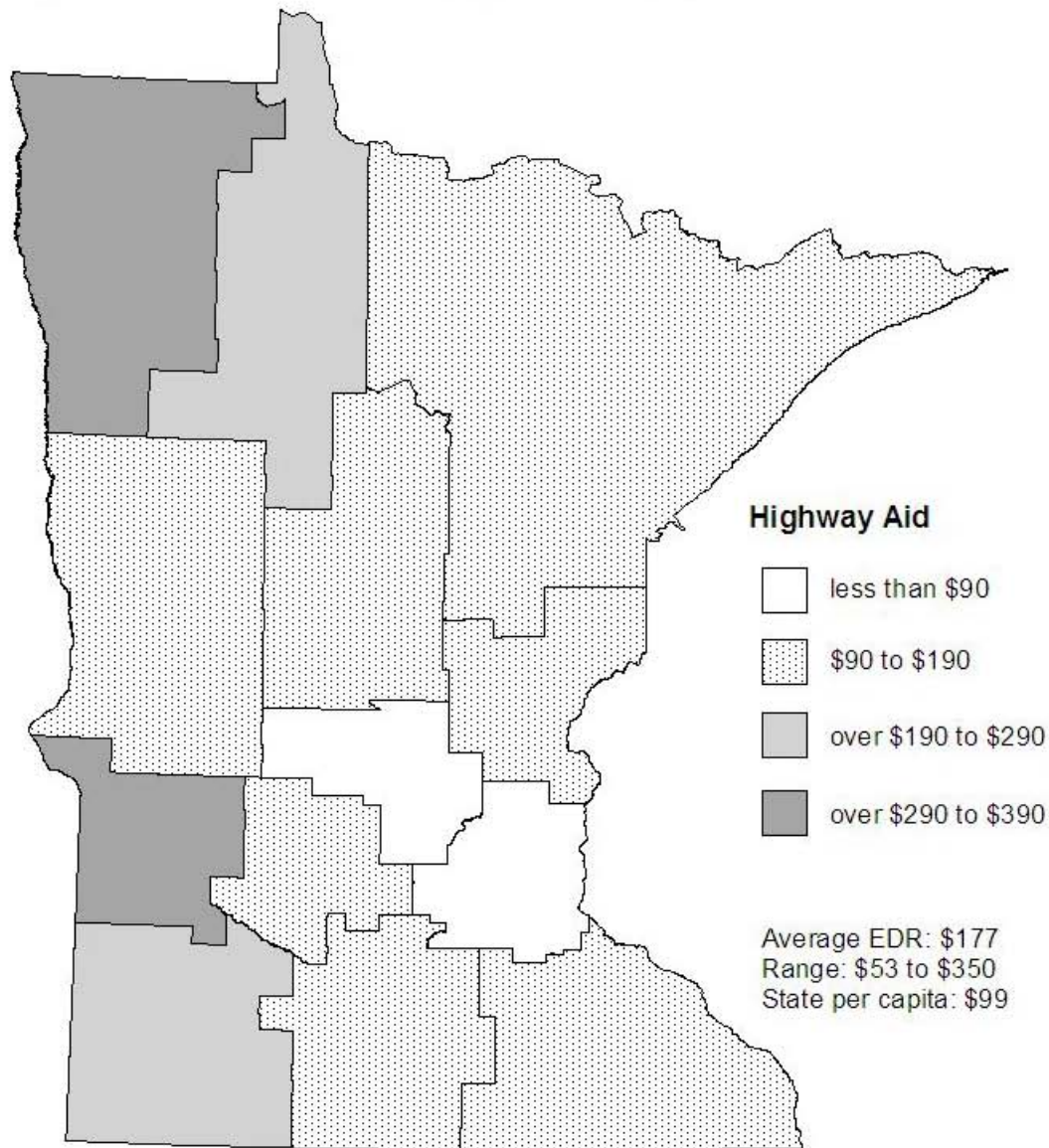
the counties and \$5 million to municipalities. The amount spent in each county is not readily available.

Highway aid data was obtained from the Department of Transportation.

Highway Aid per capita, 2004 by County



Highway Aid per capita, 2004 by Economic Development Region



The Past Five Years of Highway Aid

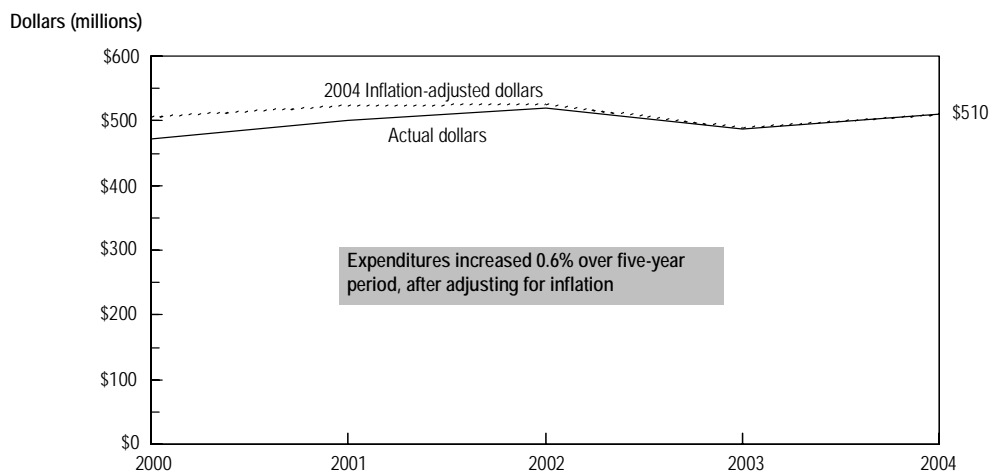
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Highway Aid: 2000 to 2004

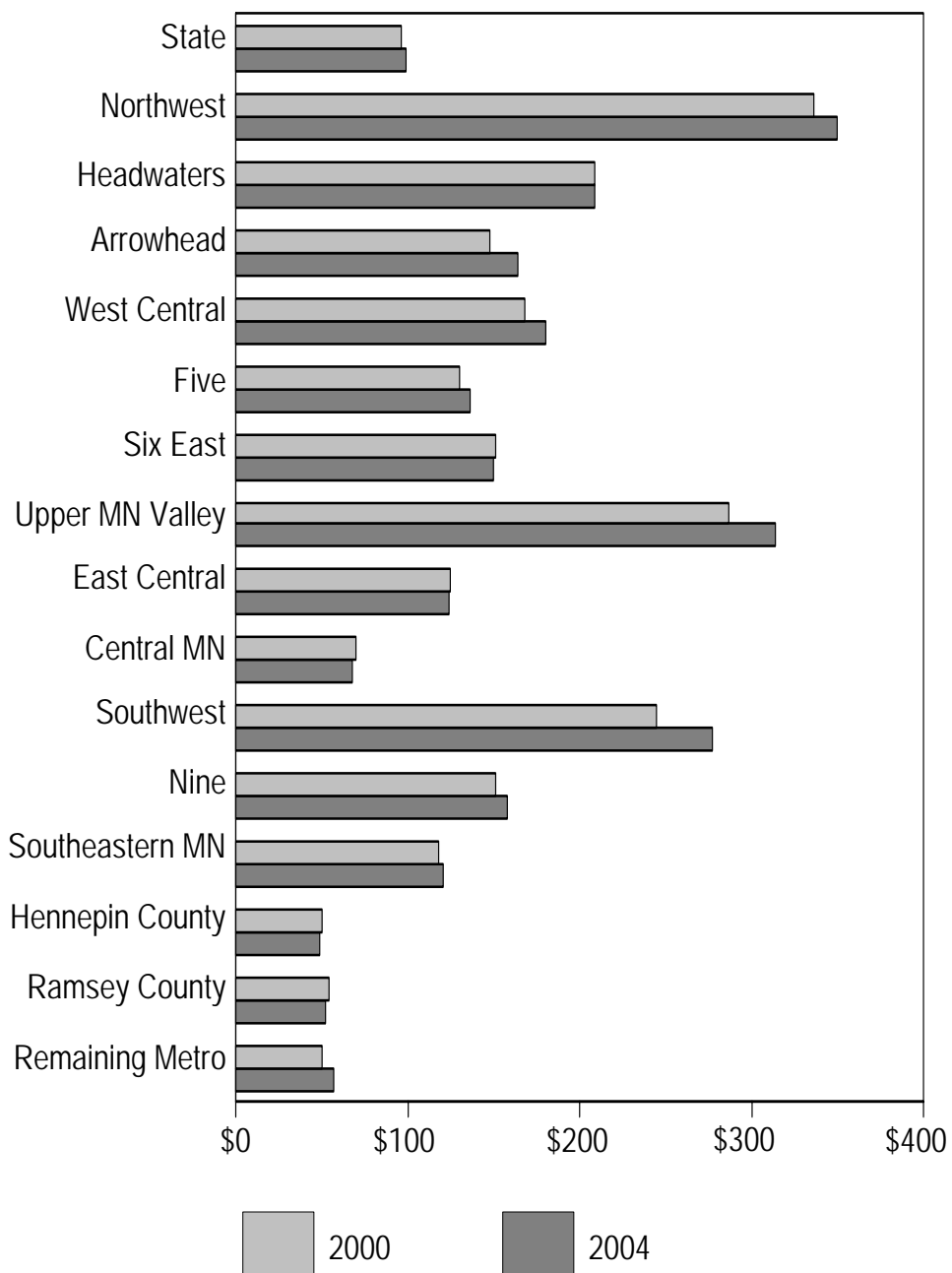
Current dollars, in thousands

	2000	2001	2002	2003	2004	5-Yr. Chg. Aid
State	\$471,956	\$500,510	\$519,240	\$488,264	\$510,444	8%
Northern Regions						
Northwest (1)	29,770	32,816	31,601	28,467	30,543	3
Headwaters (2)	15,949	16,388	16,356	15,711	16,505	3
Arrowhead (3)	47,826	50,731	51,612	48,257	53,051	11
West Central (4)	35,209	36,665	39,793	36,695	38,818	10
Five (5)	19,829	21,048	21,497	20,093	21,535	9
East Central (7E)	16,966	18,491	18,730	17,609	19,092	13
Southern Regions						
Six East (6E)	17,523	17,525	17,711	18,008	17,670	1
Upper MN Valley (6W)	14,360	14,896	15,468	14,495	15,162	6
Central MN (7W)	22,609	23,674	26,055	23,641	24,752	9
Southwest (8)	29,863	32,764	32,252	32,262	33,031	11
Nine (9)	33,553	35,285	36,930	33,869	35,907	7
Southeastern MN (10)	54,262	58,252	58,574	55,784	57,769	6
Total Nonmetro	\$337,719	\$358,538	\$366,579	\$344,891	\$363,835	8%
Metro Region						
Hennepin County	55,789	59,214	61,007	56,837	56,430	1
Ramsey County	27,366	26,283	29,909	26,881	26,713	-2
Remaining Metro	51,082	56,475	61,746	59,655	63,466	24
Total Metro	\$134,236	\$141,972	\$152,661	\$143,372	\$146,609	9%

State Highway Aid



Per Capita Highway Aid 2000 and 2004



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. For cities with population of 2,500 or more, need is determined by five characteristics: population decline, age of the housing stock, if the city is in the seven-county metro area, average number of vehicular accidents over the most recent three-year period, and household size. For cities with population less than 2,500, need is determined by population decline, age of housing stock, percent of the property in the city classified as commercial or industrial, and a population adjustment factor. Ability to pay is the city's adjusted tax capacity.

Aid Amount and Reporting

2004 Local Government Aid: \$437.5 million

The total amount of LGA that was distributed to cities for calendar year 2004 was \$437,513,119. This amount is **after** the subtraction of \$217,000 for various state administrative expenses.

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 homestead and agricultural credit aid (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 calendar year 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 calendar year 2003 certified LGA plus its payable 2003 levy, subject to some limits based on each city's calendar year 2000 general fund revenues.

2004 aid changes:

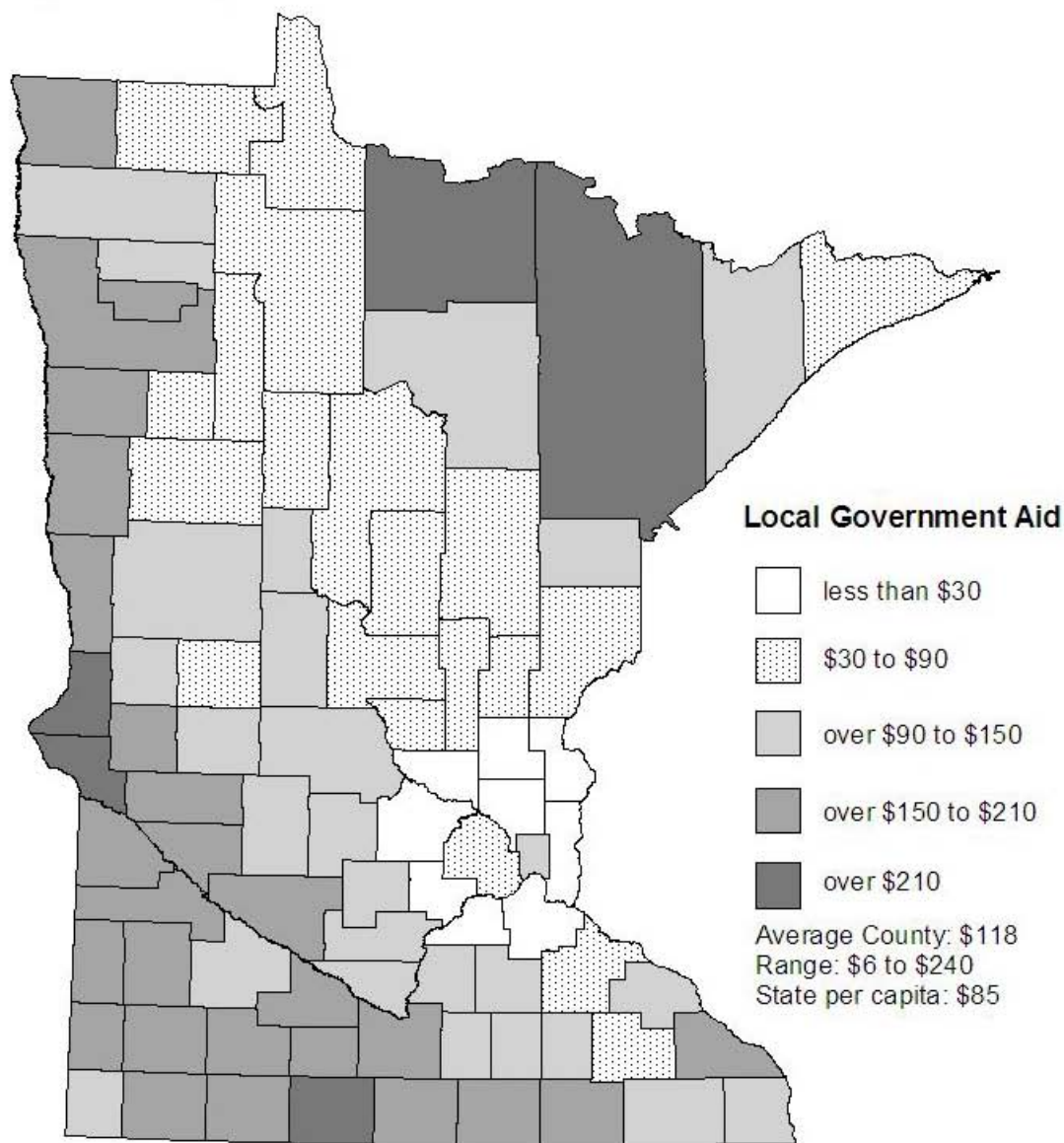
- The city LGA program's appropriation is permanently reduced to about \$437 million for calendar year 2004 and future years. The automatic growth in the appropriation is eliminated.
- Most of the guaranteed (grandfathered) portion of LGA is eliminated and all but \$26.6 million of the appropriation 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 calendar year 2005 aids, the measure of a city's "ability to raise revenue" is modified to include revenues from taconite aids.
- After 2004 aids were calculated, errors were found in the aid calculations for three cities—Rockville, White Bear Lake, and New Prague. Additional LGA of \$315,501 was paid to these cities under an adjustment mechanism authorized in Minnesota Statutes section 477A.014, subdivision 3.
- In 2004, the state also provided one-time transition money to cities whose aid cut under the new LGA formula was greater than 14 percent⁴ of the sum of the city's 2003 certified levy plus LGA amount. Although this amount was reported and paid to cities as part of the 2004 LGA, it was paid from a separate open appropriation. Therefore the total LGA payments were as follows:

2004 City LGA

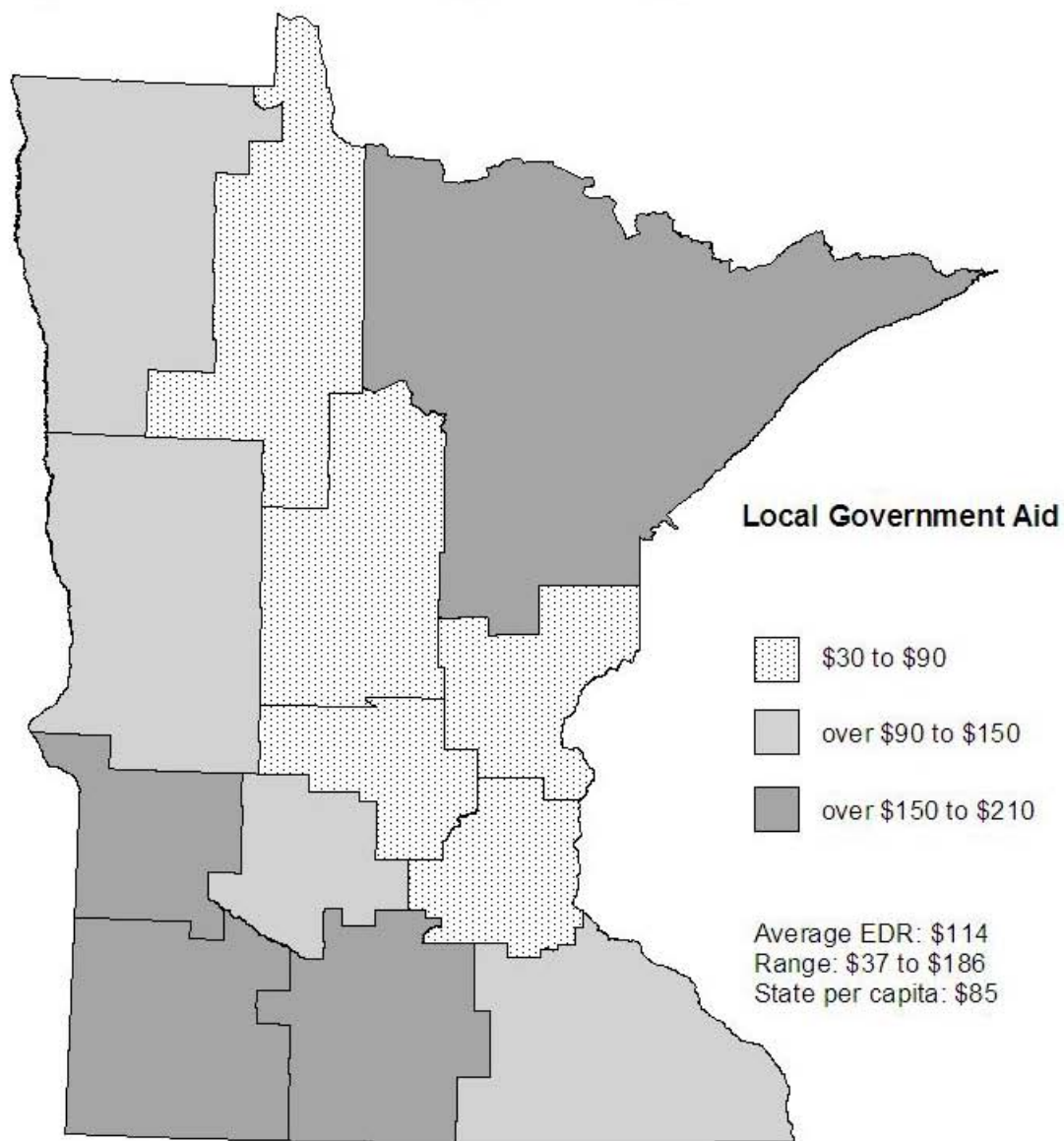
\$429,000,000 LGA appropriation	
- \$217,000 state costs	
<u>+ \$315,501 adjustments for certain cities</u>	
\$429,098,501 subtotal	
<u>+ \$8,414,618 transition aid</u>	
\$437,513,119 total aid	

⁴ 12 percent for cities with a property tax base of less than \$700 per capita.

Local Government Aid per capita, 2004 by County



Local Government Aid per capita, 2004 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.

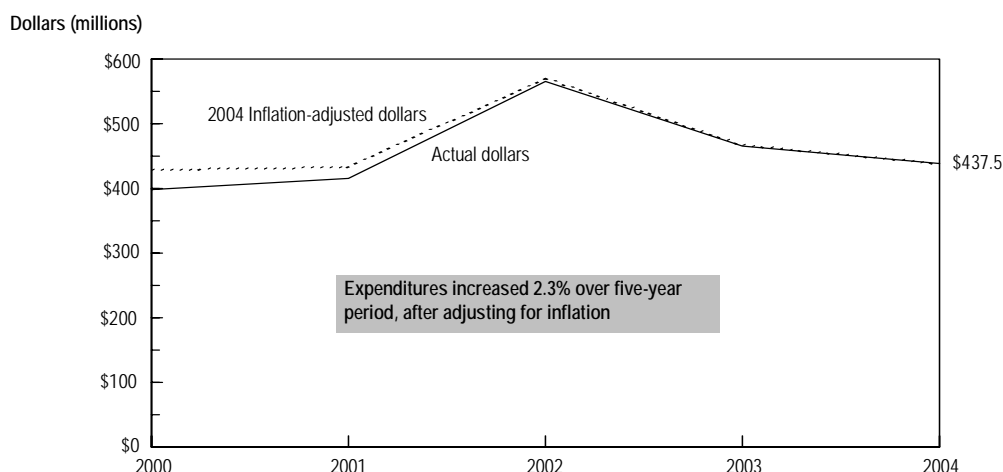
Local Government Aid: 2000 to 2004

Current dollars, in thousands

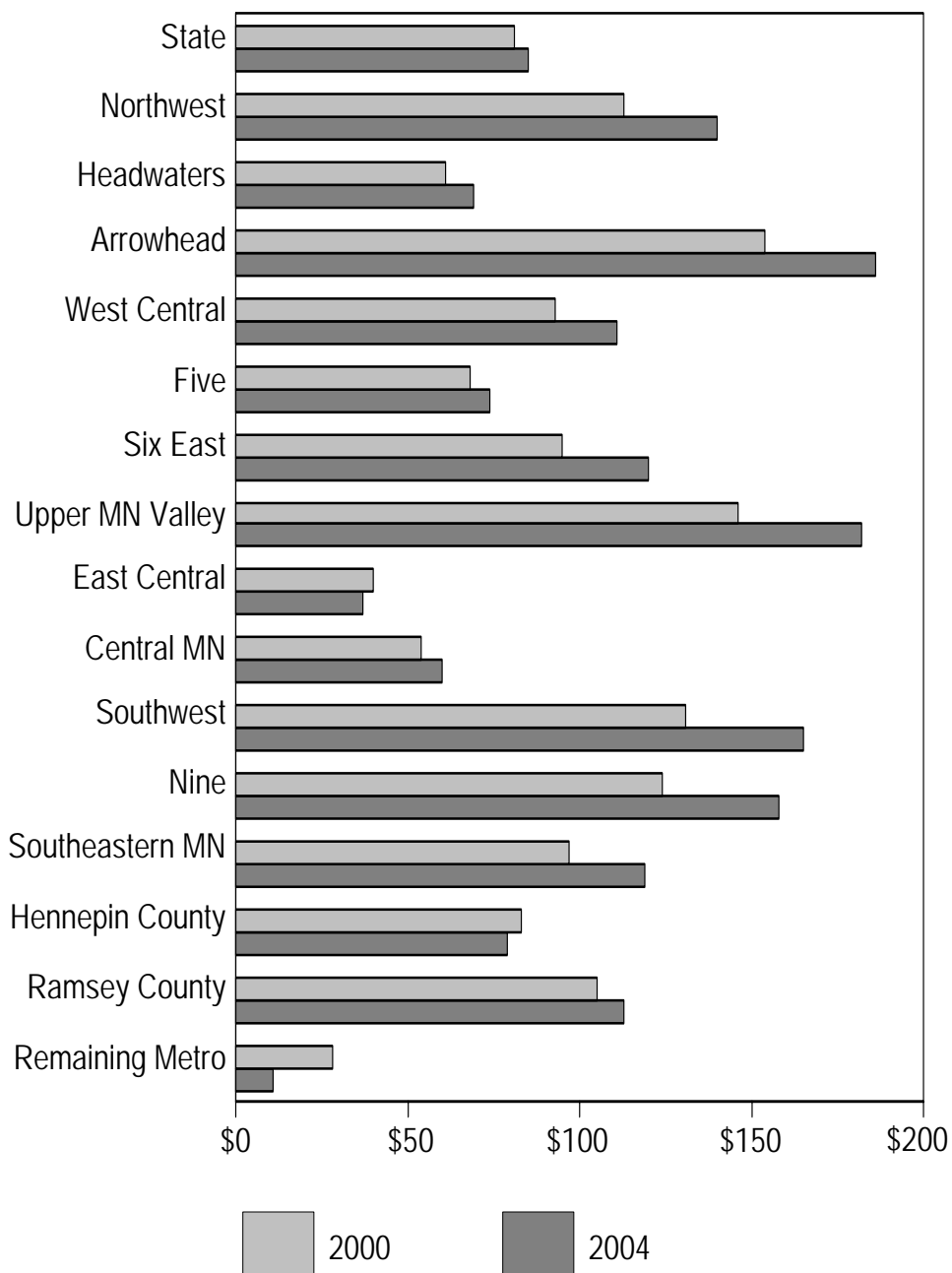
	2000	2001	2002	2003*	2004	5-Yr. Chg. Aid
State	\$397,952	\$414,782	\$564,991	\$464,942	\$437,513	10%
Northern Regions						
Northwest (1)	10,002	10,436	14,155	12,307	12,248	22
Headwaters (2)	4,619	4,853	6,490	5,739	5,492	19
Arrowhead (3)	49,470	51,487	68,717	61,201	60,039	21
West Central (4)	19,447	20,241	28,208	24,646	24,077	24
Five (5)	10,269	10,668	14,184	12,032	11,790	15
East Central (7E)	5,434	5,770	7,425	5,643	5,627	4
Southern Regions						
Six East (6E)	10,961	11,430	16,231	14,161	14,085	28
Upper MN Valley (6W)	7,325	7,626	10,048	8,943	8,776	20
Central MN (7W)	17,305	18,368	27,978	22,313	21,976	27
Southwest (8)	15,896	16,604	22,823	20,316	19,738	24
Nine (9)	27,716	29,010	41,308	36,267	35,819	29
Southeastern MN (10)	44,672	46,525	69,667	58,197	56,930	27
Total Nonmetro	\$223,117	\$233,018	\$327,234	\$281,764	\$276,595	24%
Metro Region						
Hennepin County	93,189	97,010	129,860	102,119	90,627	-3
Ramsey County	53,428	55,687	78,244	65,425	58,430	9
Remaining Metro	28,218	29,067	29,653	15,633	11,861	-58
Total Metro	\$174,836	\$181,764	\$237,757	\$183,178	\$160,918	-8%

* The calendar year 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 2000 and 2004



Disparity Reduction Aid (DRA)

Program Description and Aid Amount and Reporting

2004 Disparity Reduction Aid: \$18.9 million

Disparity reduction aid is a state aid program that distributed \$18,921,658 to counties, towns, and school districts in 2004. 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 benchmark 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: 2004

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$591	3.1%
	Headwaters (2)	266	1.4
	Arrowhead (3)	10,766	56.9
	West Central (4)	326	1.7
	Five (5)	368	1.9
	East Central (7E)	144	0.8
	Six East (6E)	367	1.9
Southern Regions	Upper MN Valley (6W)	819	4.3
	Central MN (7W)	161	0.9
	Southwest (8)	901	4.8
	Nine (9)	844	4.5
	Southeastern MN (10)	1,998	10.6
Total Nonmetro		\$17,551	92.8%
Metro Region	Hennepin County	741	3.9
	Ramsey County	596	3.2
	Remaining Metro	33	0.2
Total Metro		\$1,370	7.2%
State Total		\$18,922	100.0%

County Program Aid

Program Description

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 were eliminated: homestead and agricultural aid credit (including manufactured housing HACA), county criminal justice aid, family preservation aid, and attached machinery aid. The formula for distributing the new county aid encompasses some factors from the programs being subsumed, along with some new ones. For 2004, the distribution of county program aid is 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

2004 County Program Aid: \$111.6 million

The total amount of county program aid for taxes payable in 2004 is \$111,622,665.

The county program aid data was obtained from the Department of Revenue.

Recent Law Changes

In the major property tax reform of 2001, four county aid programs—HACA, county criminal justice aid, family preservation aid, and attached machinery aid—were eliminated and replaced by county program aid, beginning with aids payable in 2004.

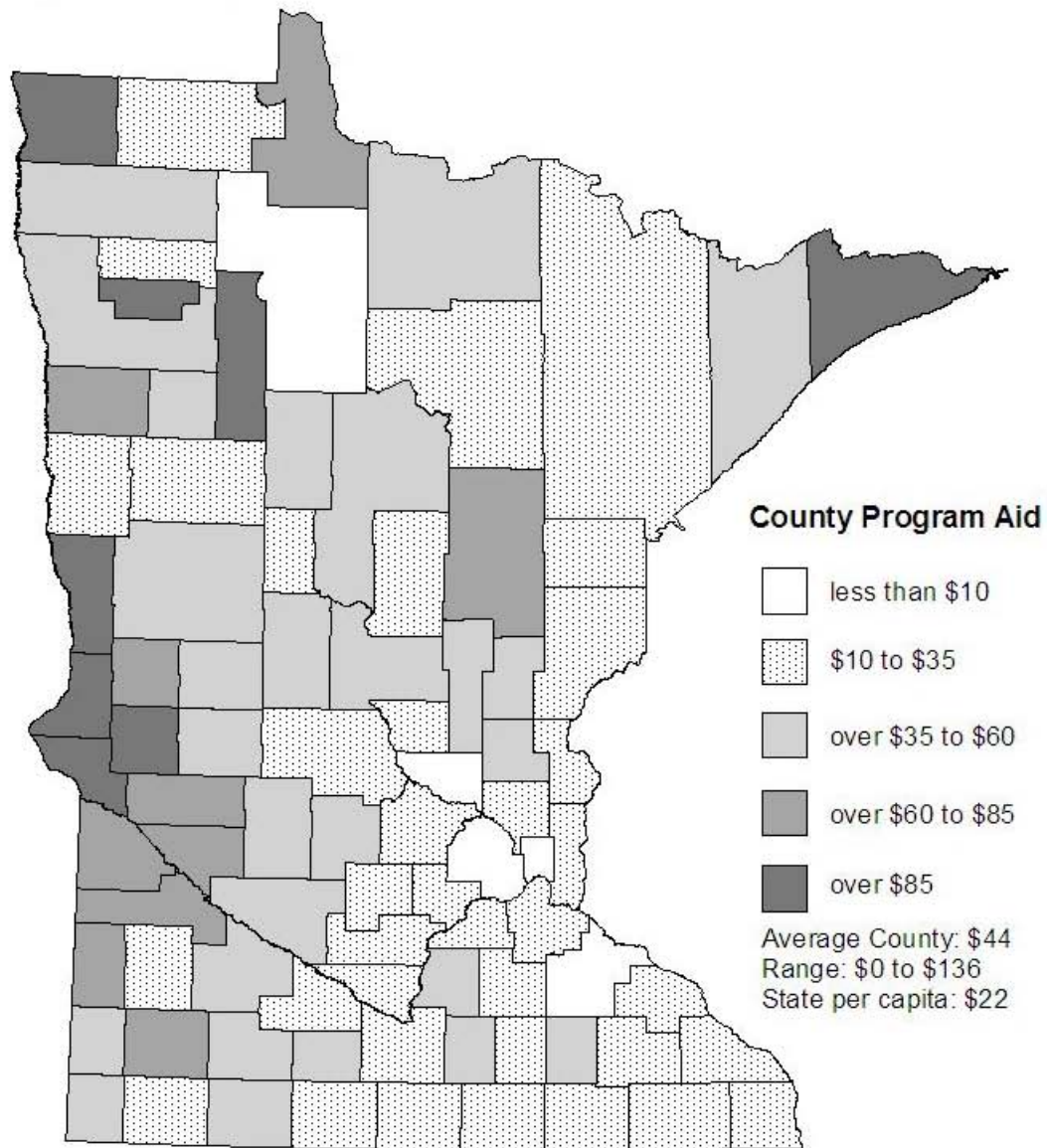
Homestead and agricultural credit aid (HACA) was a state aid program that originated in 1990 to compensate taxing jurisdictions for major structural changes in the property tax base made in 1988 and 1989. From 1990 through 2001, county government HACA payments increased modestly each year based on the county's growth in number of households; in addition, HACA payments were permanently increased in some years to compensate counties for legislatively determined tax base reductions. In some years, HACA payments were permanently reduced when the state took over certain local government financing responsibilities (such as court financing). In its last year of full funding (2002), the total amount of county HACA payments statewide was \$204.8 million.

County criminal justice aid (CCJA) was a state aid to county governments originated in 1993 to reduce the reliance of criminal justice and corrections programs on property taxes. One-half of the aid was distributed to each county based on the county's population; the other half was distributed to each county based on the reported number of serious ("Part I") crimes committed in the county. The appropriation for CCJA increased each year based on the rate of inflation. In its last year of full funding (2002), the total amount of CCJA payments statewide was \$31.5 million.

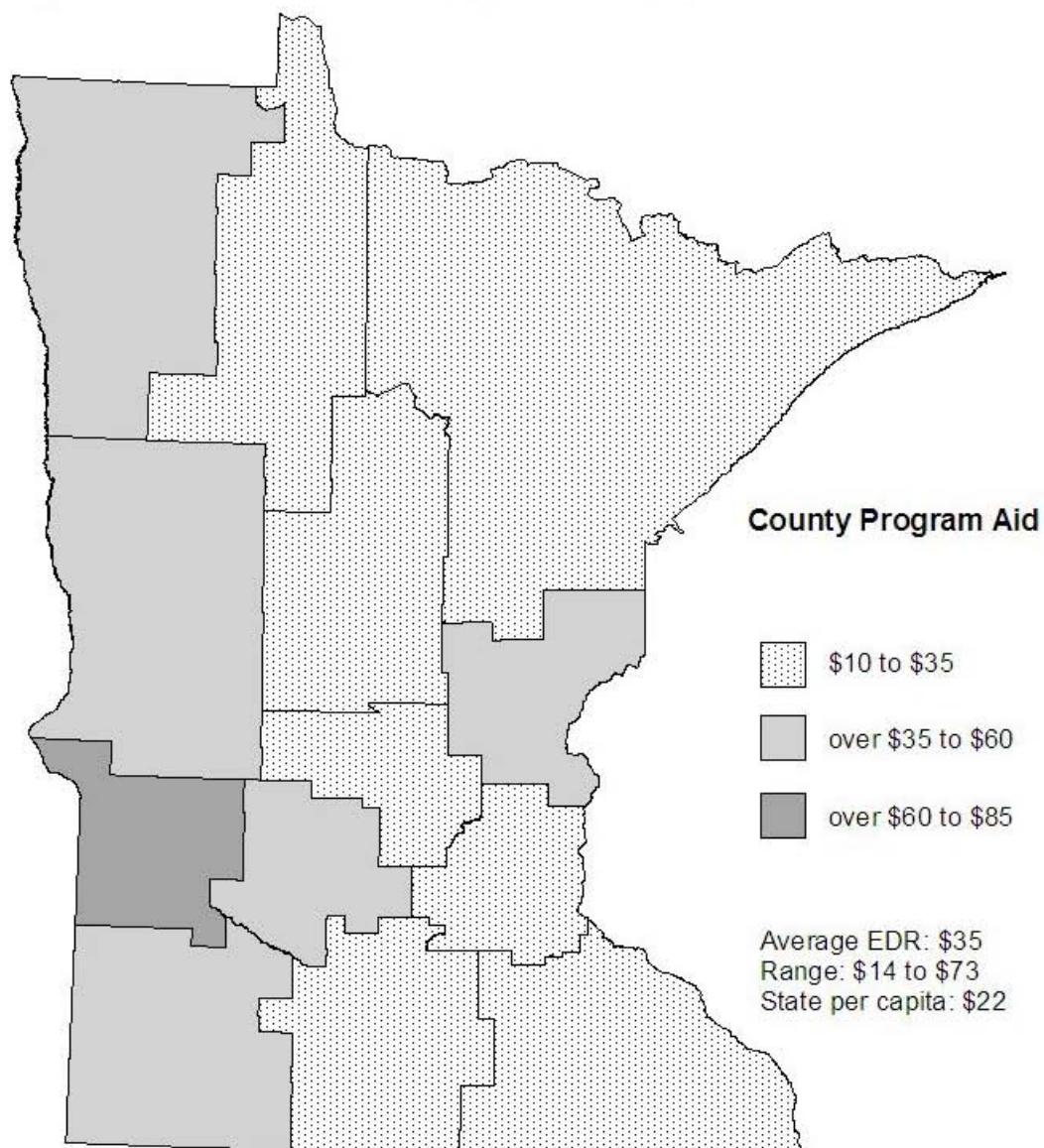
Family preservation aid (FPA) was a state aid to county governments to reduce the reliance of out-of-home placement costs on property taxes. The initial allocation of FPA in 1995 among counties was based on two factors—each county’s share of total children in out-of-home placement in the state and each county’s share of income maintenance cases in the state. After 1995 each county’s aid increased or decreased based on the change in its relative share of income maintenance caseloads in the state. The appropriation for FPA increased each year based on the rate of inflation. In its last year of full funding (2002), the total amount of FPA payments statewide was \$23.4 million.

Attached machinery aid (AMA) was a state aid to county governments to compensate counties for removing industrial attached machinery from the property tax base in the early 1970s. Only the 13 counties having the heaviest reliance on attached machinery received aid under the program; the amounts were static from year to year. In its last year of full funding (2002), the total amount of AMA payments statewide was \$2.4 million.

County Program Aid per capita, 2004 by County



County Program Aid per capita, 2004 by Economic Development Region



The table below summarizes the county program aid amounts by region for 2004.

County Program Aid: 2004 Distribution

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$4,081	3.7%
	Headwaters (2)	2,319	2.1
	Arrowhead (3)	10,500	9.4
	West Central (4)	8,480	7.6
	Five (5)	5,383	4.8
	East Central (7E)	5,688	5.1
Southern Regions	Six East (6E)	4,583	4.1
	Upper MN Valley (6W)	3,506	3.1
	Central MN (7W)	5,338	4.8
	Southwest (8)	5,377	4.8
	Nine (9)	7,246	6.5
	Southeastern MN (10)	9,852	8.8
Total Nonmetro		\$72,353	64.8%
Metro Region	Hennepin County	7,435	6.7
	Ramsey County	4,066	3.6
	Remaining Metro	27,768	24.9
Total Metro		\$39,269	35.2%
State Total		\$111,623	100%

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

2004 Community Corrections Funding: \$72.8 million

In 2004, the state funding was \$71,580,995.⁵ The table below lists the calendar year 2004 statewide total amounts for the various community corrections funding programs.

Program	Amount	Percent
CCA aid	\$36,103,000	49.6%
CPO reimbursement aid	4,341,000	6.0
DOC field services	13,106,550	18.0
Adult felony caseload reduction	964,000	1.3
Caseload/workload reduction	10,592,000	14.6
Intensive supervision	3,918,469	5.4
Enhanced supervision of adult sex offenders	3,727,421	5.1
Total Aid and In-kind Services	\$72,752,440	100.0%

⁵ An additional \$10.1 million, not included in this report, was distributed for miscellaneous categorical services.

The community corrections funding total includes additional dollars for enhanced supervision of adult felony sex offenders. This additional aid began July 1, 2000.

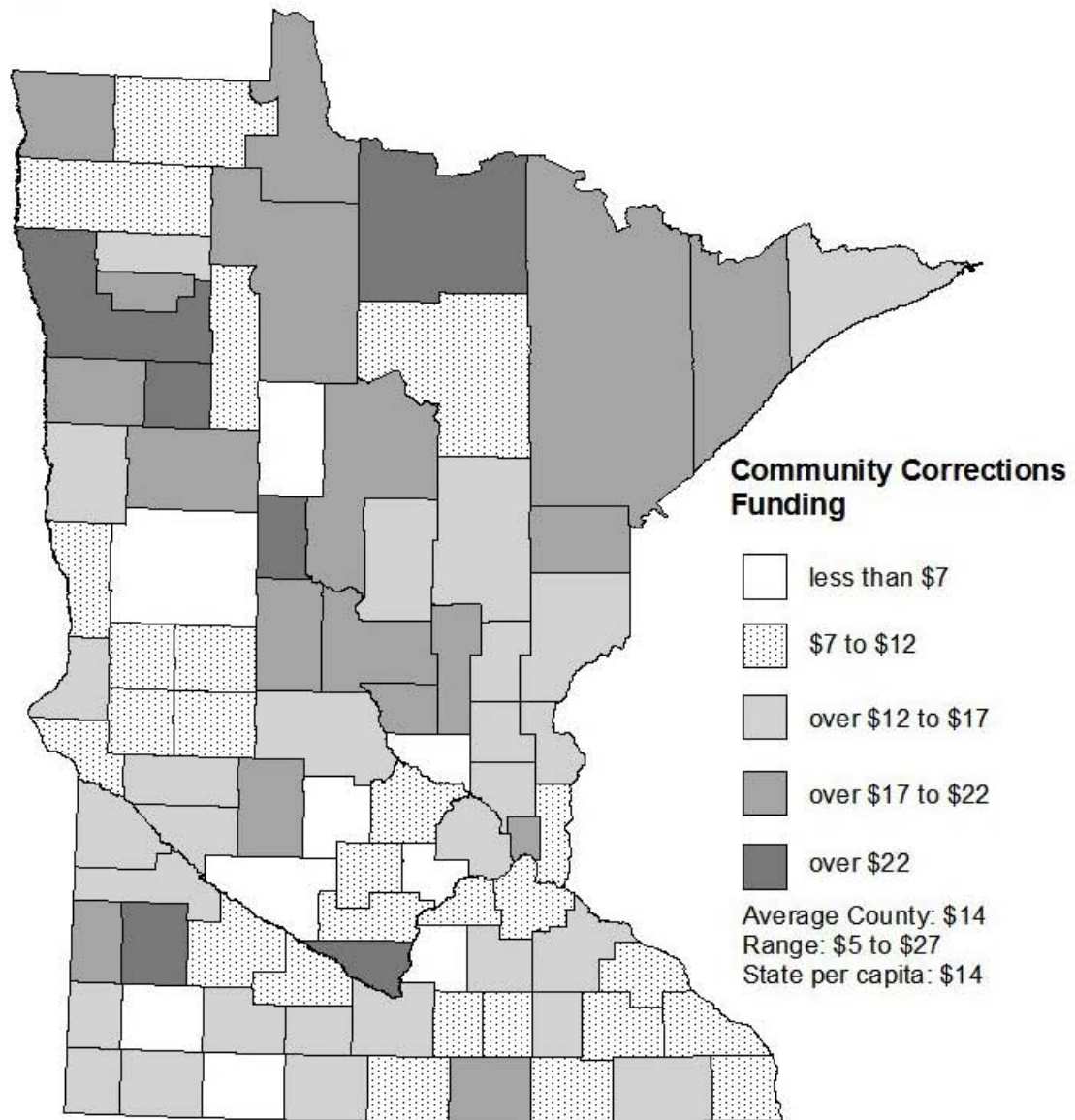
The community corrections funding total for 1999 through 2002 included juvenile placement aid. This program was discontinued effective in calendar year 2003.

The DOC distributes some adult felony reduction aid, caseload/workload reduction aid, and intensive supervision 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 2004. This apportionment method was suggested by the DOC. These counties and the DOC regions they belong to are listed in the table below.

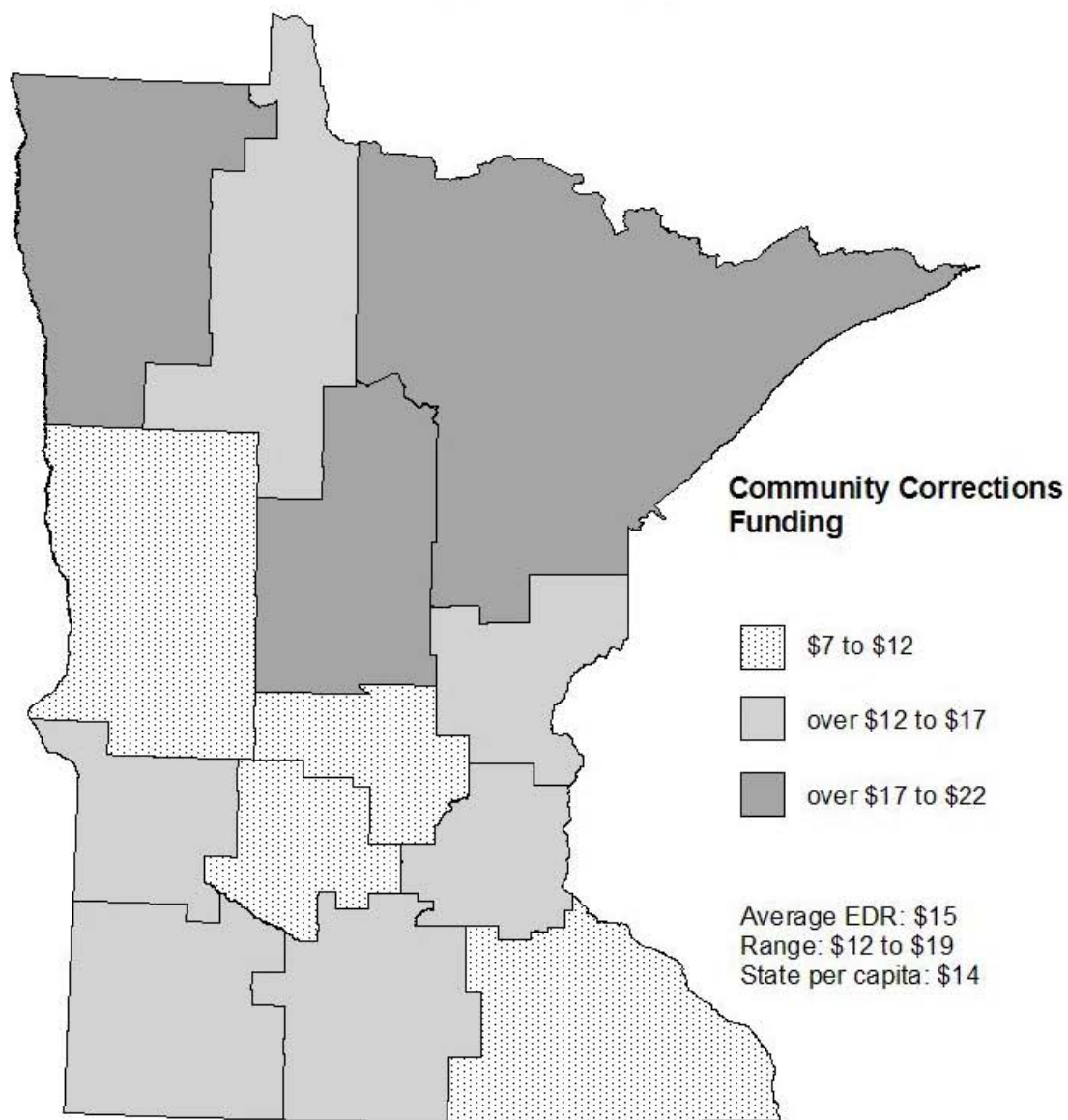
Region	Counties
Central Minnesota	Aitkin Crow Wing Morrison
DFO	Dodge Fillmore Olmsted
Tri-County	Norman Polk Red Lake
Arrowhead	Carlton Cook Koochiching Lake St. Louis
Region 6W	Chippewa Lac Qui Parle Swift Yellow Medicine
Rock/Nobles	Rock Nobles
Todd/Wadena	Todd Wadena

The community corrections funding data was obtained from the DOC.

Community Corrections Funding per capita, 2004 by County



Community Corrections Funding per capita, 2004 by Economic Development Region



The Past Five Years of Community Corrections Funding

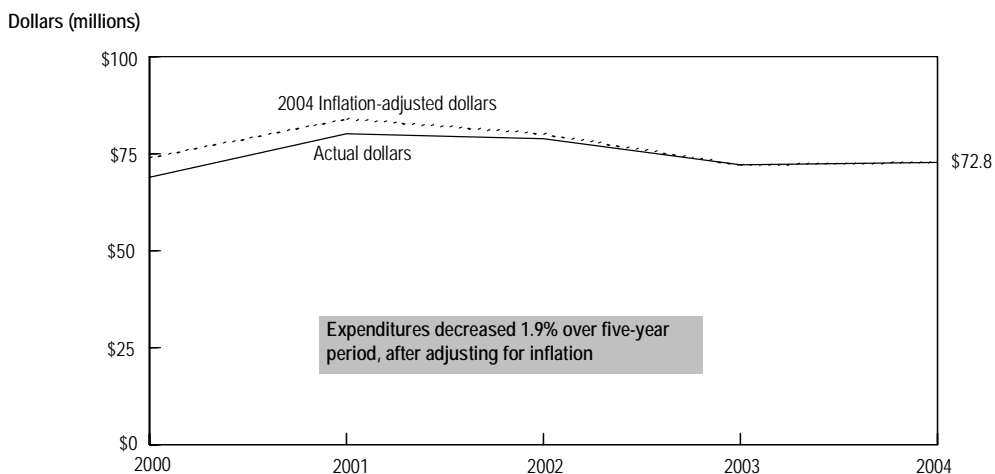
The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in current (actual) and constant (inflation-adjusted)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

Community Corrections Funding: 2000 to 2004

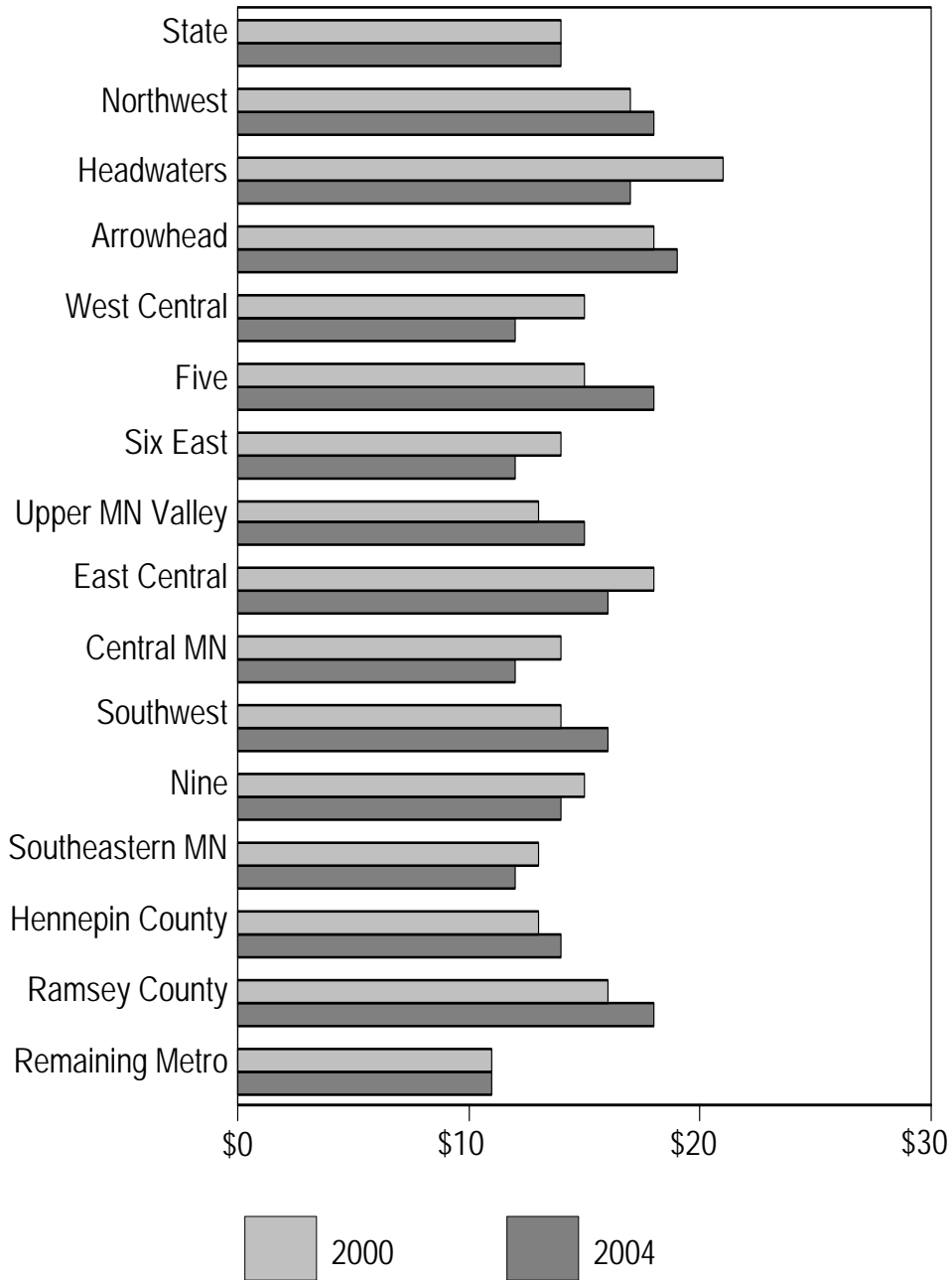
Current dollars, in thousands

	2000	2001	2002	2003	2004	5-Yr. Chg. Aid
State	\$68,981	\$80,396	\$78,770	\$71,581	\$72,752	5%
Northern Regions						
Northwest (1)	1,485	1,711	1,719	1,435	1,585	7
Headwaters (2)	1,585	1,748	1,704	1,401	1,314	-17
Arrowhead (3)	5,900	6,445	6,545	6,095	6,228	6
West Central (4)	3,134	3,438	3,163	2,543	2,655	-15
Five (5)	2,344	2,740	2,661	2,264	2,789	19
East Central (7E)	2,506	2,907	2,574	2,452	2,427	-3
Southern Regions						
Six East (6E)	1,616	1,784	1,625	1,368	1,408	-13
Upper MN Valley (6W)	644	718	755	622	745	16
Central MN (7W)	4,508	5,363	4,848	4,429	4,346	-4
Southwest (8)	1,670	1,775	2,014	1,677	1,868	12
Nine (9)	3,260	3,715	3,435	3,160	3,217	-1
Southeastern MN (10)	6,091	7,143	6,342	5,763	5,887	-3
Total Nonmetro	\$34,742	\$39,486	\$37,385	\$33,211	\$34,468	-1%
Metro Region						
Hennepin County	14,360	17,736	17,842	16,529	16,529	15
Ramsey County	8,274	9,604	9,863	9,197	9,197	11
Remaining Metro	11,605	13,570	13,680	12,644	12,558	8
Total Metro	\$34,240	\$40,910	\$41,385	\$38,370	\$38,284	12%

Community Corrections Funding



Per Capita Community Corrections Funding 2000 and 2004



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 54 for a description of the targeting refund.

Aid Amount and Reporting

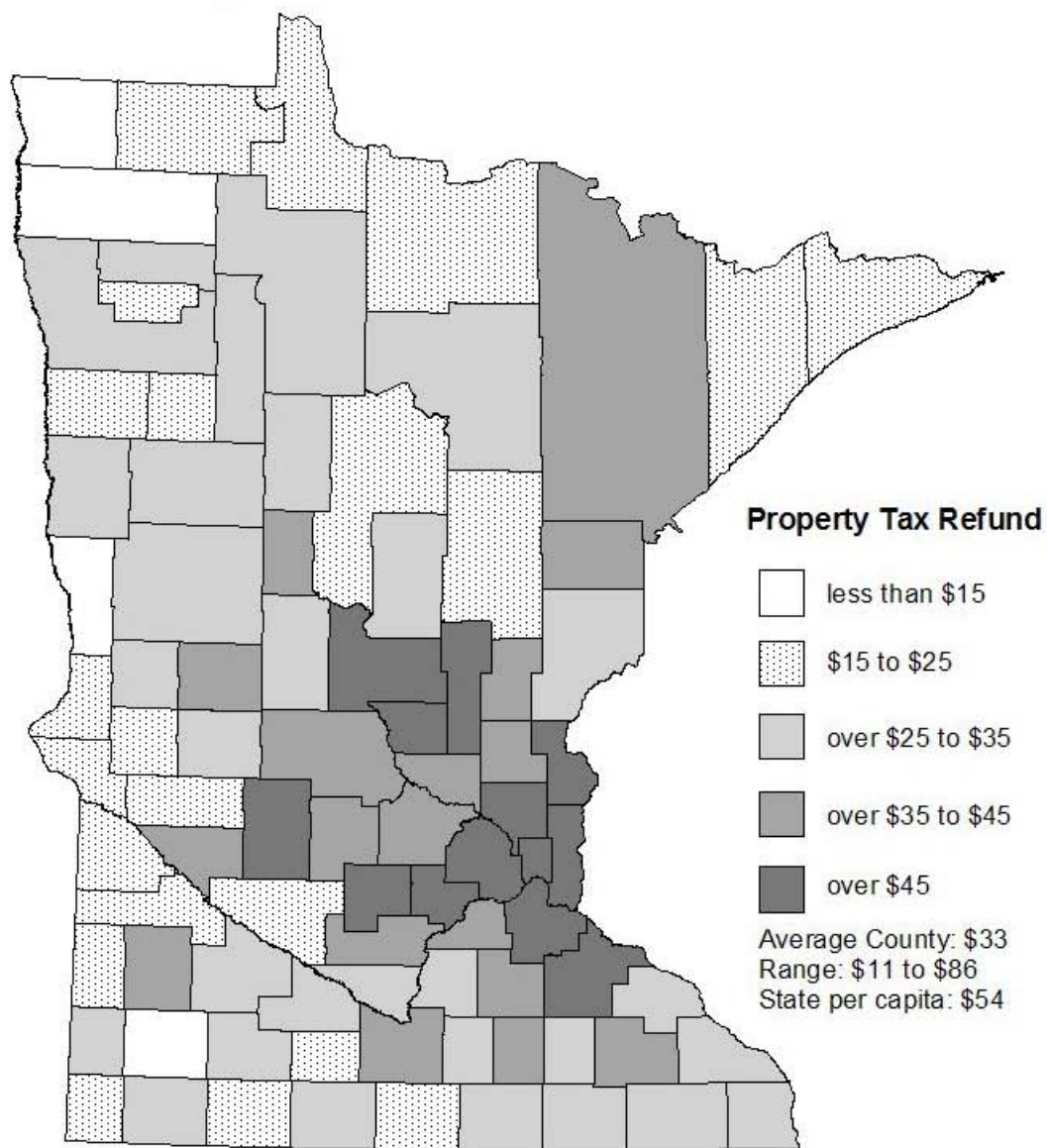
2003 Filed 2004 Property Tax Refund: \$275.9 million

The total property tax refunds for the 2003 returns filed in 2004 for homeowners and renters is \$275,906,621. The table below summarizes statewide data on the number of returns, amounts, and average dollar per return for the various types of filers.

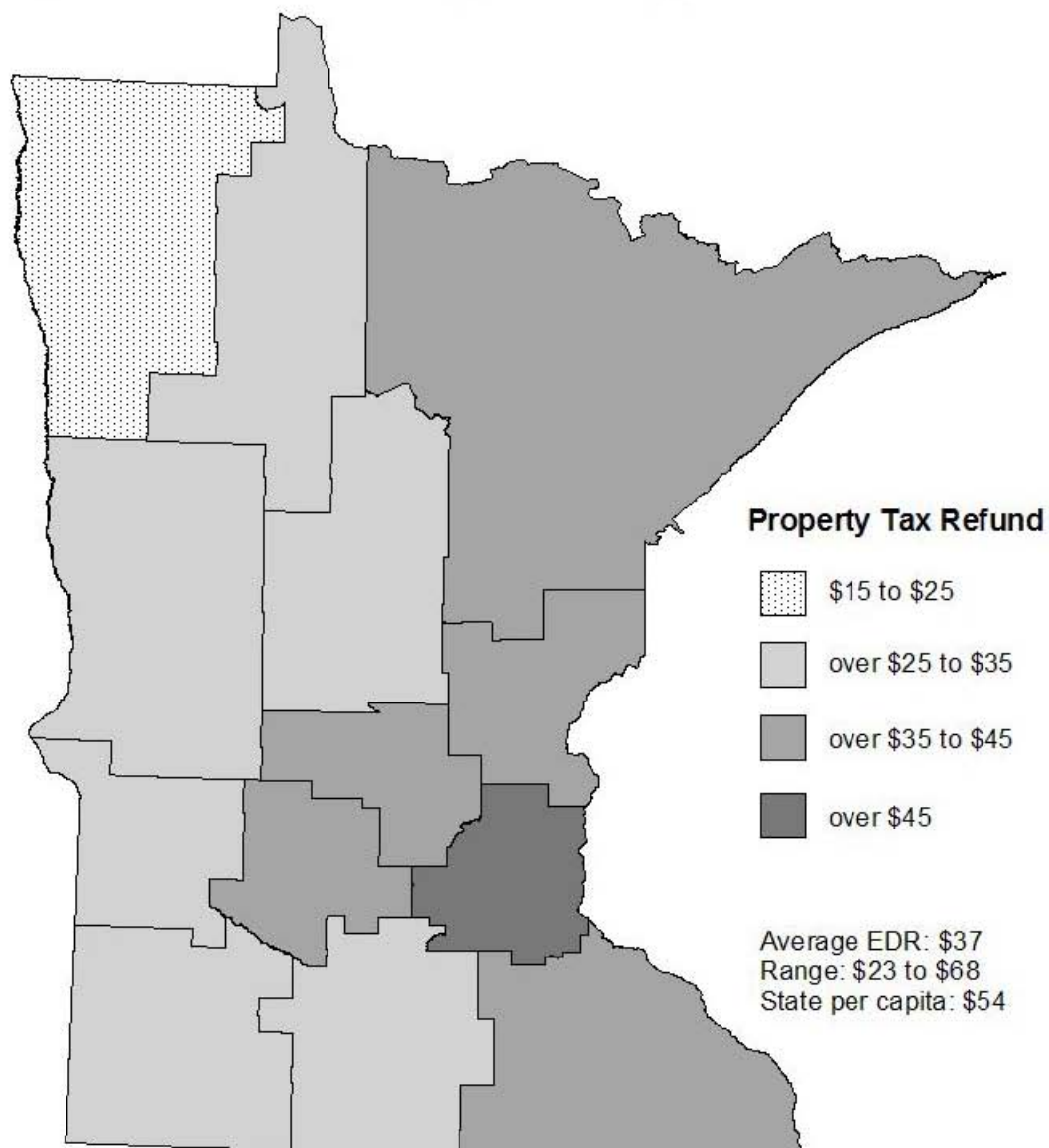
	Number of Returns (A)	Total Amount (B)	Net Amount per Return (C = B ÷ A)
Homeowners: ⁶			
Senior/Disabled	104,321	\$57,329,467	\$550
Under 65 Years	<u>142,438</u>	<u>78,273,630</u>	<u>550</u>
Total Homeowners	246,759	\$135,603,097	\$550
Renters:			
Senior/Disabled	77,577	\$43,057,092	\$555
Under 65 Years	<u>193,039</u>	<u>97,246,432</u>	<u>504</u>
Total Renters	270,616	\$140,303,524	\$518
Total	517,375	\$275,906,621	\$533

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

Property Tax Refund per capita, 2003 filed 2004 by County



Property Tax Refund per capita, 2003 filed 2004 by Economic Development Region



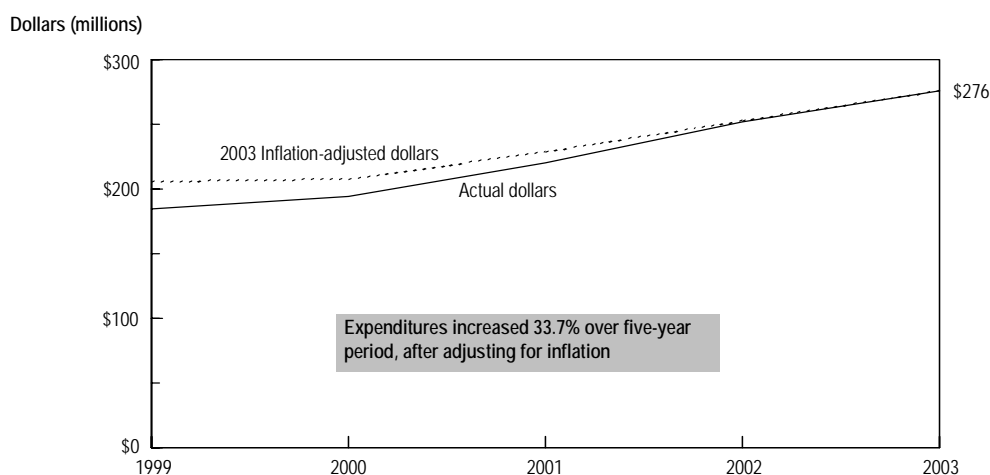
The Past Five Years of Property Tax Refund (See note on page 53)

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: 1999 (filed 2000) to 2003 (filed 2004)

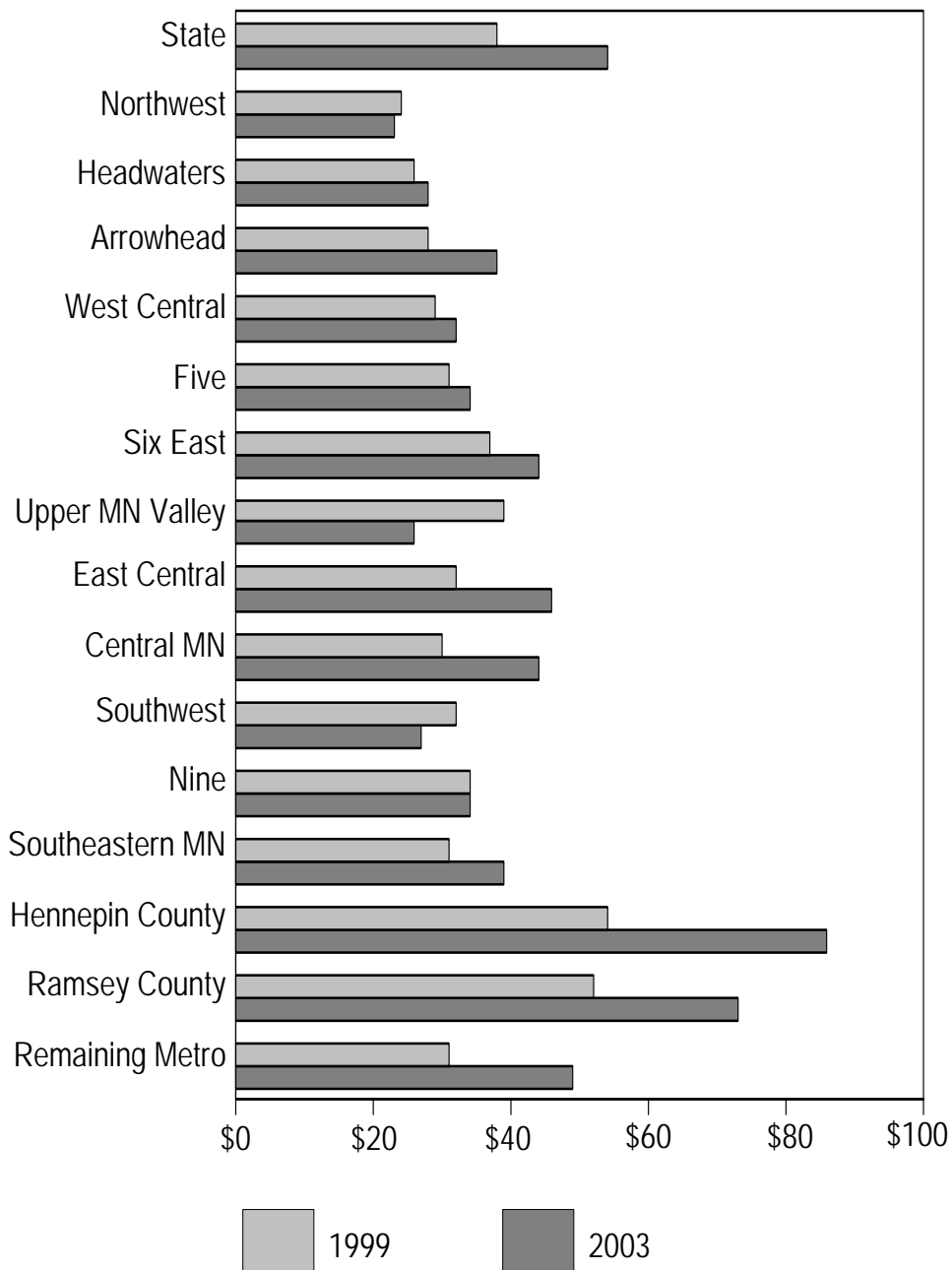
Current dollars, in thousands						
	1999	2000	2001	2002	2003	5-Yr. Chg. Aid
State	\$184,909	\$194,044	\$220,358	\$251,542	\$275,907	49%
Northern Regions						
Northwest (1)	2,163	2,174	2,015	1,889	1,997	-8
Headwaters (2)	1,896	1,949	1,982	2,071	2,205	16
Arrowhead (3)	9,009	9,281	10,751	11,337	12,176	35
West Central (4)	6,139	6,301	6,135	6,318	6,756	10
Five (5)	4,526	4,785	4,772	5,057	5,418	20
East Central (7E)	4,295	4,448	5,227	6,415	6,889	60
Southern Regions						
Six East (6E)	4,287	4,491	4,364	4,458	5,118	19
Upper MN Valley (6W)	1,972	1,739	1,245	1,195	1,249	-37
Central MN (7W)	9,697	11,011	12,345	13,524	15,345	58
Southwest (8)	4,007	4,030	3,095	2,997	3,284	-18
Nine (9)	7,711	8,017	7,048	7,195	7,589	-2
Southeastern MN (10)	13,896	14,656	15,294	16,688	18,286	32
Total Nonmetro	\$69,600	\$72,883	\$74,271	\$79,145	\$86,313	24%
Metro Region						
Hennepin County	58,990	61,231	76,149	89,988	98,401	67
Ramsey County	26,043	26,762	29,940	33,733	37,467	44
Remaining Metro	30,276	33,169	39,997	48,676	53,727	77
Total Metro	\$115,310	\$121,161	\$146,086	\$172,397	\$189,594	64%

Statewide Property Tax Refund



NOTE: The property tax refund historical data on this page and the preceding page excludes any targeting data (see page 50).

**Per Capita Property Tax Refund
1999 (filed 2000) and 2003 (filed 2004)**



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 (M1PR) 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

2004 Targeting Refunds: \$3.7 million

For returns filed in 2004 (for property taxes payable in 2004), 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 70,000 returns filed in 2004 for a total amount of \$3,703,937. The average refund per return was \$53. (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.

Six counties reported fewer than four claims for targeted refunds filed in 2004 by senior/disabled claimants (Cook, Kittson, Marshall, Norman, Pennington, and Watonwan), and six counties reported fewer than four claims for nonsenior/nondisabled claimants (Cook, Grant, Kittson, Marshall, Norman, and Rock). 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.

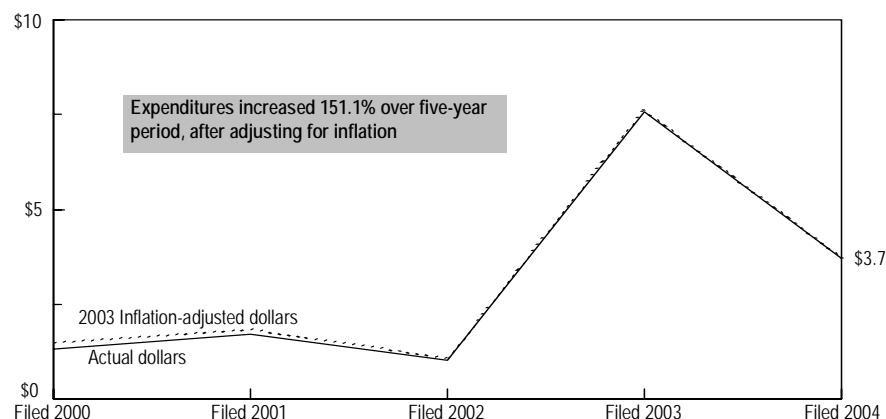
Targeting: 2000 through 2004

Current dollars, in thousands

	Filed 2000	Filed 2001	Filed 2002	Filed 2003	Filed 2004
State	\$1,320	\$1,702	\$1,033	\$7,579	\$3,704
Northern Regions					
Northwest (1)	16	22	17	10	11
Headwaters (2)	64	34	26	9	17
Arrowhead (3)	132	54	75	89	72
West Central (4)	63	49	29	72	46
Five (5)	43	56	23	76	50
East Central (7E)	29	34	30	114	36
Southern Regions					
Six East (6E)	44	57	29	98	218
Upper MN Valley (6W)	16	42	12	3	7
Central MN (7W)	96	204	186	236	235
Southwest (8)	66	57	35	20	63
Nine (9)	59	125	62	79	58
Southeastern MN (10)	93	164	150	438	429
Total Nonmetro	\$725	\$897	\$674	\$1,244	\$1,241
Metro Region					
Hennepin County	317	311	149	2,820	1,080
Ramsey County	59	78	12	1,252	755
Remaining Metro	218	416	198	2,263	628
Total Metro	\$594	\$805	\$359	\$6,335	\$2,463

Targeting Refunds

Dollars (millions)



Property Tax Data

Property Tax Data

Payable 2004 Property Tax Credits

The property tax credits discussed in this section are listed on the property tax statement. The property's tax minus 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 2004 Market Value Homestead Credit: \$313.4 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. In payable 2004, the credit equaled \$313,385,421 statewide.

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 was reduced by \$25.9 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 2004 Market Value Agricultural Credit: \$24.1 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. In payable 2004, the credit equaled \$24,096,027 statewide.

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 was reduced by \$0.1 million due to the budget shortfall. The aid cut was made to local governments. The taxpayers still received the credit.

Payable 2004 Taconite Homestead Credit: \$16.2 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 \$4,960,678 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.

County	Taconite Credit
Aitkin	\$860,348
Cook	457,401
Crow Wing	1,116,440
Itasca	4,010,774
Koochiching	3,712
Lake	1,112,181
St. Louis	8,594,268
Total	\$16,155,124

Payable 2004 Miscellaneous Credits: \$22.1 million

The total of the miscellaneous property tax credits for 2004 is \$22,128,266. This includes \$16,155,124 of taconite homestead credit (discussed above), as well as the total payable 2004 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.

Type of Credit	Amount
Taconite Homestead Credit	\$16,155,124
Disparity Reduction Credit ⁷	5,389,441
Power Line Credit	93,638
Agricultural Preserves Credit	302,053
County Conservation Credit	188,010
Enterprise Zone Credit	0
Disaster Credit	0
Total	\$22,128,266

⁷ 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.

2003 Statewide Property Valuation

Market Valuation: \$363.5 billion

Net Tax Capacity: \$4.1 billion

This is the total real and personal property valuation for the 2003 assessment for taxes payable in 2004. The total market valuation is \$363,472,255,249 and the total net tax capacity is \$4,135,303,779. Net tax capacity is the value which results after the tax capacity class rates have been applied to the market values.

Payable 2004 Net Property Tax Levy: \$5.7 billion

The payable 2004 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 \$4.7 billion of net tax capacity levy, \$408.2 million of market value levy, and \$621.1 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.

Type of Taxing District	Payable 2004 Net Property Tax Levy* (dollars in millions)	Percent
County	\$1,868	32.8%
City/Town:	1,390	24.4
City	\$1,234	
Town	157	
School District	1,350	23.7
Miscellaneous Districts:	471	8.3
Special Taxing Districts	196	
Tax Increment Financing	275	
Fiscal Disparity Contribution	*	
Power Line	0.2	
State	621	10.9
Total, all districts	\$5,701	100.0%
* For purposes of this table, the fiscal disparity levy amount has been redistributed back to the various local taxing districts. 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	\$111,933,146	\$1,333,791	\$113,266,937
City	102,998,517	1,194,415	104,192,932
Town	1,154,105	153,223	1,307,328
School District	105,508,291	301,603	105,809,894
Special Taxing Districts	24,240,597	42,690	24,283,287
Total Fiscal Disparity Levy	\$345,834,656	\$3,025,722	\$348,860,378

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 2004 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 (\$408.2 million statewide) of property tax levies are spread on market value rather than on net tax capacity. Of this amount, \$386.8 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.

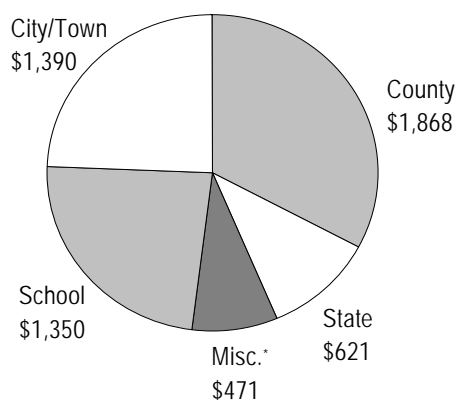
For purposes of the net tax capacity tax rate calculation

- “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.

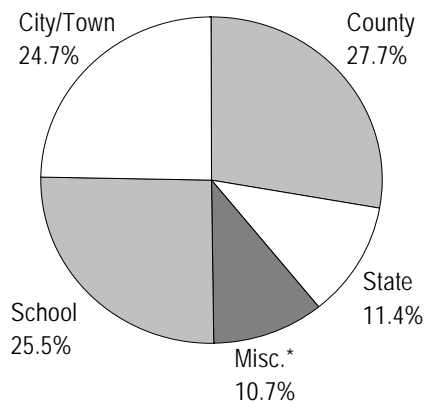
This rate represents the average local net tax capacity rate of taxation on all property.

**Payable 2004 Property Tax Levies
by Type of Taxing District**
\$5,701
(dollars in millions)

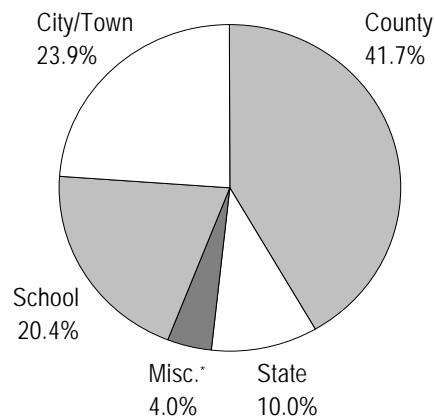
Statewide



Metro



Nonmetro



House Research Graphics

* 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 2003 tax base (filed in 2004) 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 2003 ranged from 5.35 percent to 7.85 percent. In 2003, 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 \$1,472.

Tax Amount and Reporting

2003 Filed 2004 Individual Income Tax: \$5.3 billion

The total amount of the 2003 individual income tax returns filed in 2004 is \$5,312,682,357.⁸ The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence.⁹ The state total includes \$190.4 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 \$5,122.3 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.

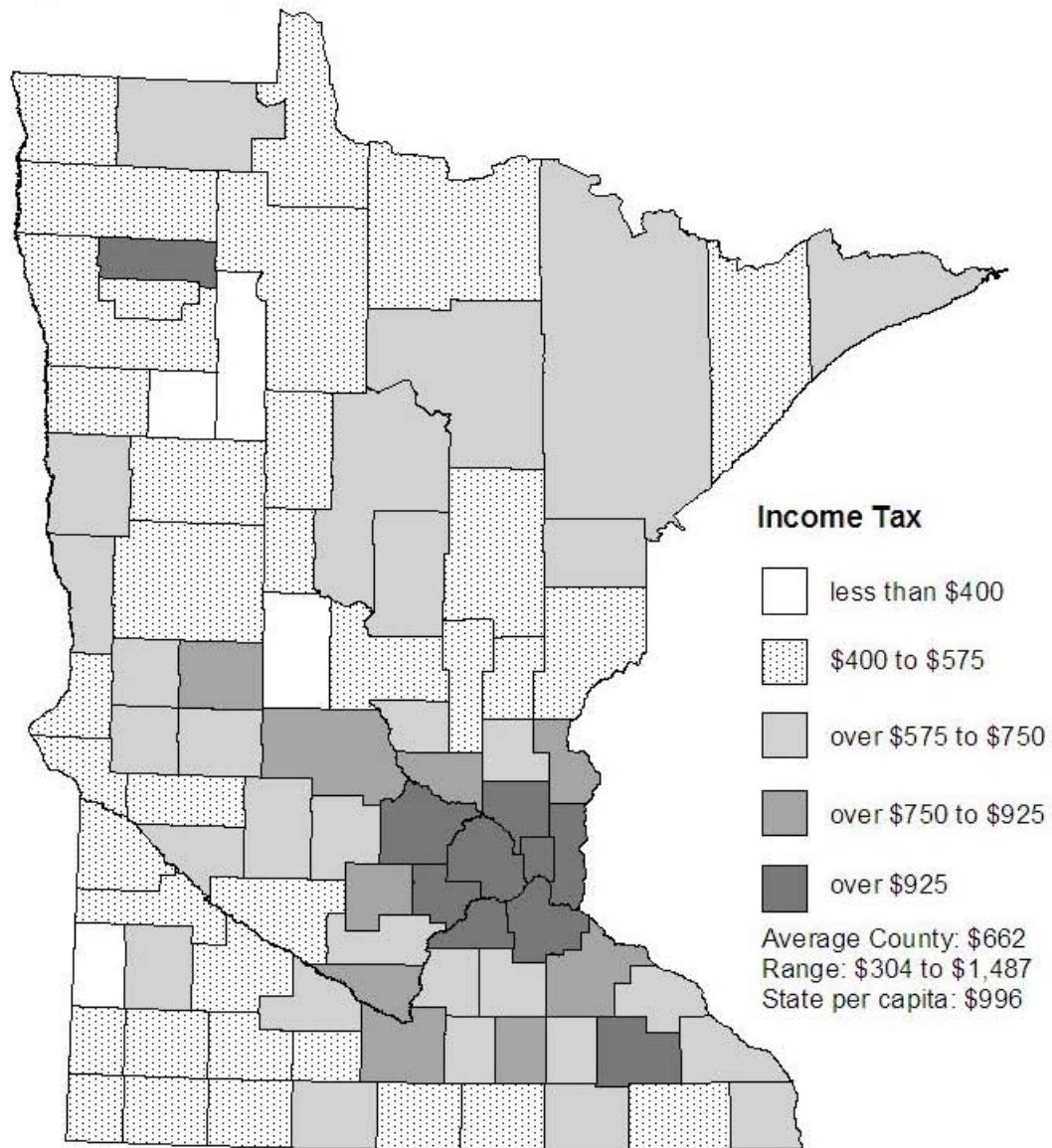
In 1999 Minnesota reduced its income tax rates to 5.5 percent, 7.25 percent, and 8 percent.

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

⁸ The total includes \$1.1 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.

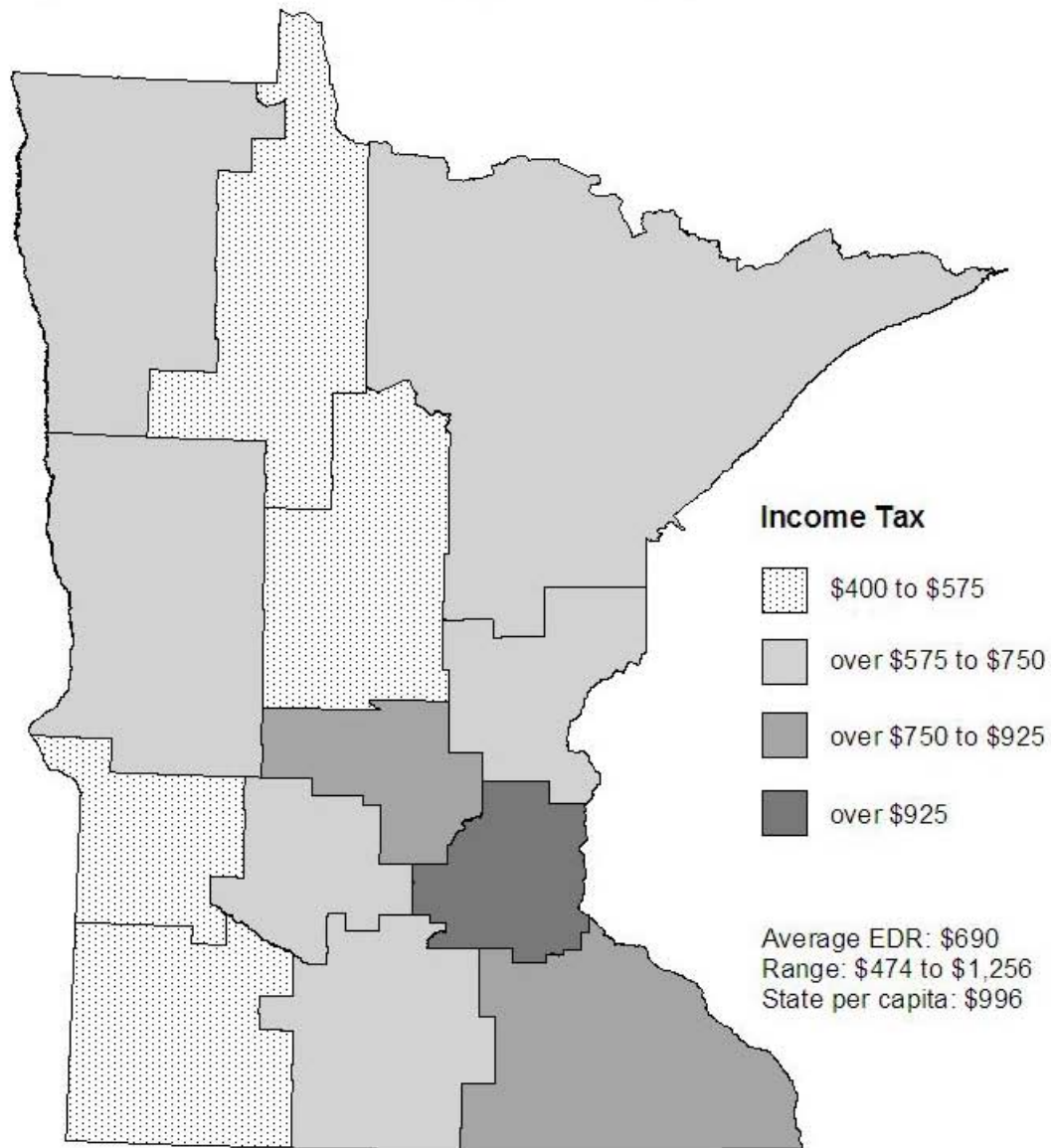
⁹ The Department of Revenue used a new method of assigning returns to counties beginning in 2003, resulting in some shifting in comparison to previous years' data.

Individual Income Tax per capita, 2003 by County*



* Minnesota residents only.

Individual Income Tax per capita, 2003 by Economic Development Region*



* Minnesota residents only.

The Past Five Years of Individual Income Tax

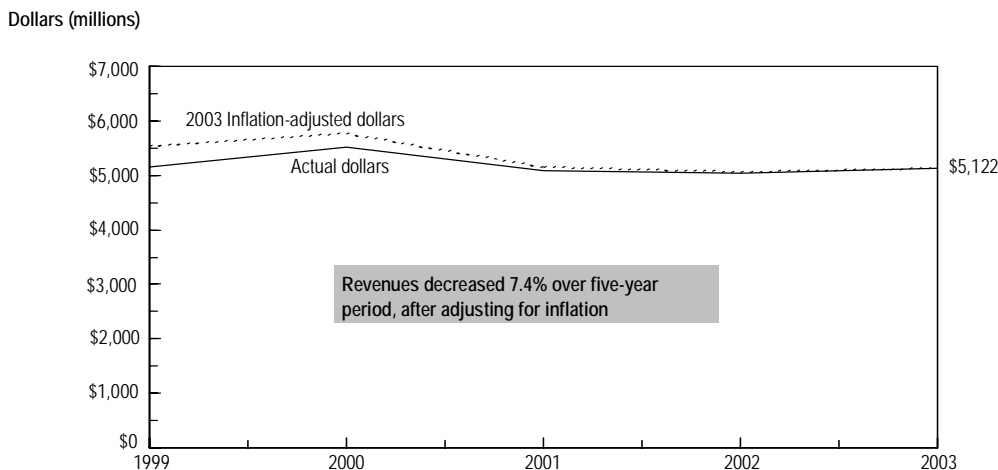
The table below shows the distribution of individual income tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of individual income tax for that same period in current (actual) and constant (inflation-adjusted) dollars.

Individual Income Tax, Residents Only: 1999 to 2003

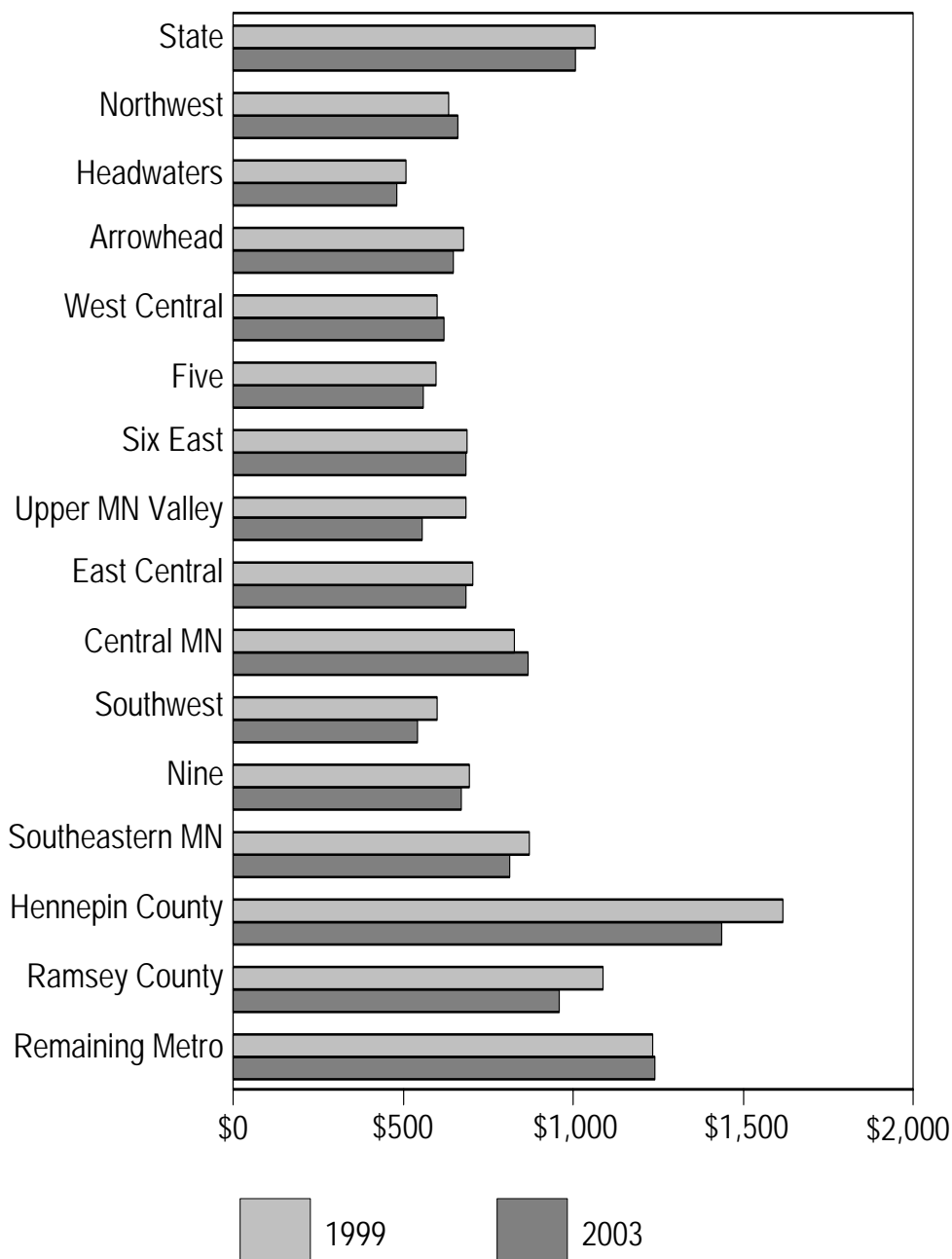
Current dollars, in thousands

	1999	2000	2001	2002	2003	5-Yr. Chg. Tax
State	\$5,146,900	\$5,516,992	\$5,087,950	\$5,048,691	\$5,122,292	0%
Northern Regions						
Northwest (1)	56,992	60,429	59,704	58,728	57,745	1
Headwaters (2)	37,615	37,538	37,693	38,955	37,488	0
Arrowhead (3)	216,558	225,162	212,645	218,359	208,111	-4
West Central (4)	125,806	134,099	130,516	134,629	132,850	6
Five (5)	88,037	92,983	102,027	98,430	87,856	0
East Central (7E)	93,841	99,425	105,110	108,231	102,526	9
Southern Regions						
Six East (6E)	80,386	86,106	81,336	83,173	80,316	0
Upper MN Valley (6W)	34,439	27,586	26,708	27,904	27,139	-21
Central MN (7W)	264,871	282,113	289,665	298,883	305,538	15
Southwest (8)	73,812	72,752	68,786	71,919	65,117	-12
Nine (9)	156,094	165,275	153,243	155,364	151,411	-3
Southeastern MN (10)	392,419	403,663	389,193	389,170	385,470	-2
Total Nonmetro	\$1,620,869	\$1,687,131	\$1,656,625	\$1,683,745	\$1,641,568	1%
Metro Region						
Hennepin County	1,761,240	1,911,565	1,623,804	1,564,614	1,636,961	-7
Ramsey County	542,296	575,667	507,902	494,449	494,879	-9
Remaining Metro	1,222,495	1,342,628	1,299,619	1,305,883	1,348,884	10
Total Metro	\$3,526,031	\$3,829,860	\$3,431,325	\$3,364,947	\$3,480,724	-1%

Statewide Income Tax, Residents Only



Per Capita Individual Income Tax Residents Only, 1999 and 2003



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 2004 Sales/Use Tax: \$4.26 billion (gross)
\$4.12 billion (net after refunds)

A total of \$4,257,004,631 in state sales/use taxes was collected during calendar year 2004. The net amount of sales/use tax after the reduction of capital equipment refunds of \$134.4 million was \$4,122,617,453. Of the \$4.12 billion in net sales taxes, about \$580 million was collected from returns filed by out-of-state taxpayers, resulting in \$3.5 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 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. In 2003, a preliminary total of \$3.39 billion allocated to counties after capital equipment refund was used in this report. The historical table in this year's report has been revised to show the 2003 final total of \$3.37 billion.

The sales 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 2004, 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.

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.

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 2004, total capital equipment refunds are \$134.4 million. The data in the historical table and graph on page 78 have been adjusted to reflect refund claims.

Amounts Not Allocated to Minnesota

Over \$579 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 78.

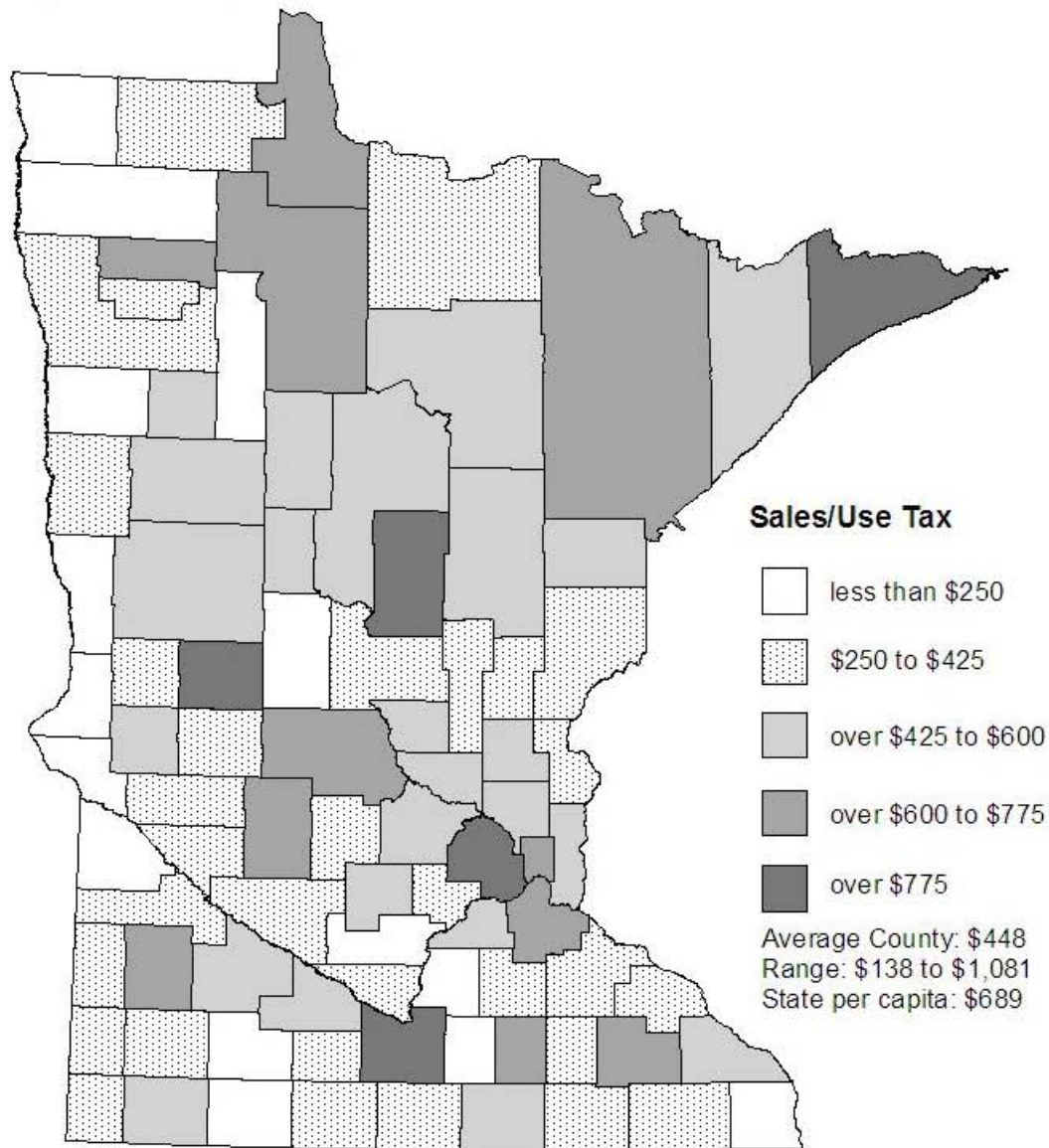
The amount not allocated to Minnesota has been increasing significantly both in terms of absolute dollars and its overall percentage. The table on the following page lists the amounts and percentages for the past eight years.

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

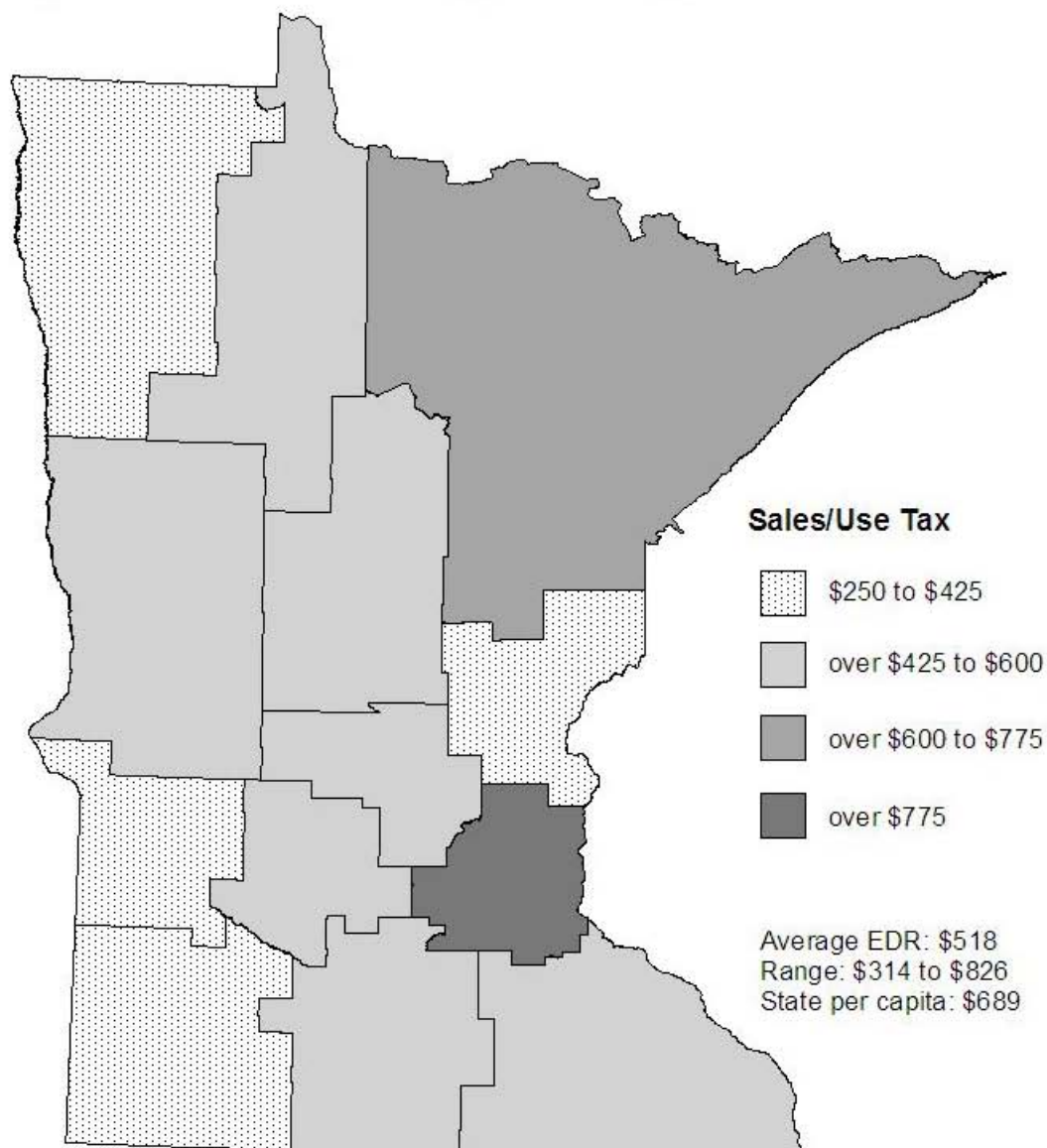
	Allocated to Minnesota		Not Allocated to Minnesota		
Year	Amount	Percent	Amount	Percent	Total
2000	\$3,023,456	83.0%	\$617,195	17.0%	\$3,640,651
2001 (est.)	3,049,109	82.2	661,987	17.8	3,711,096
2002 (est.)	3,281,839	85.7	547,051	14.3	3,828,890
2003	3,369,933	86.3	536,793	13.7	3,906,727
2004	3,542,797	85.9	579,820	14.1	4,122,617

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 13 percent to 17 percent range for the past several years.

Sales/Use Tax per capita, 2004 by County



Sales/Use Tax per capita, 2004 by Economic Development Region



The Past Five Years of Sales/Use Tax

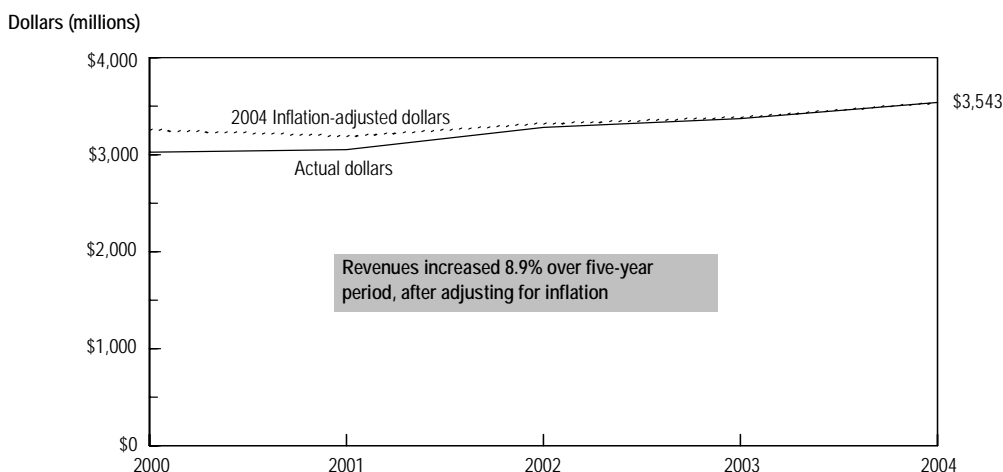
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Sales/Use Tax, Residents Only: 2000 to 2004

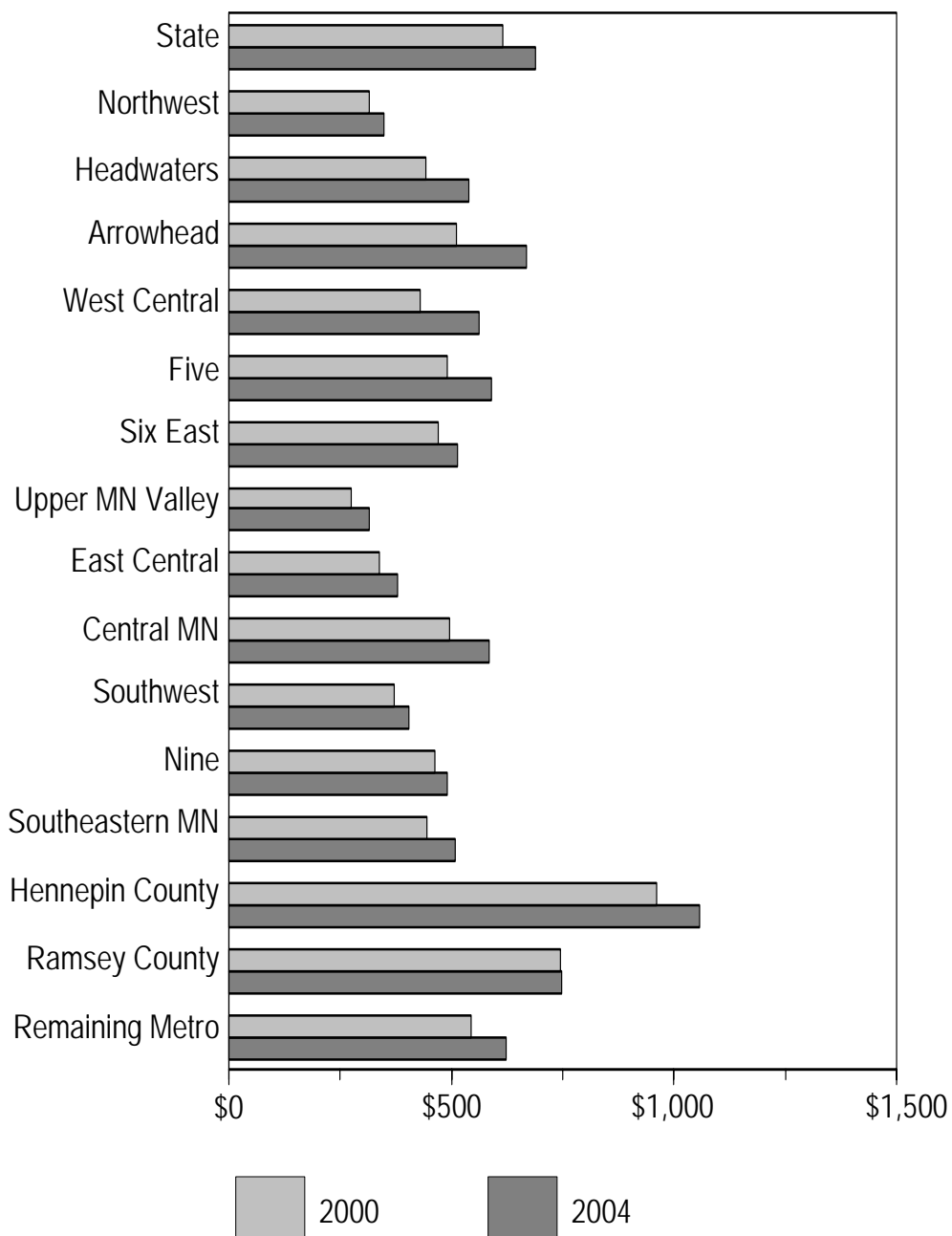
Current dollars, in thousands

	2000	2001	2002	2003	2004	5-Yr. Chg.
State	\$3,023,456	\$3,049,109	\$3,281,839	\$3,369,933	\$3,542,797	17%
Northern Regions						
Northwest (1)	27,762	26,493	27,659	27,948	30,466	10
Headwaters (2)	33,758	34,998	38,301	39,607	42,604	26
Arrowhead (3)	164,789	168,248	195,779	204,118	215,696	31
West Central (4)	90,329	92,902	105,056	110,946	121,105	34
Five (5)	74,600	77,005	86,100	88,299	93,736	26
East Central (7E)	46,085	47,405	53,616	54,588	58,598	27
Southern Regions						
Six East (6E)	54,495	52,540	54,259	54,976	60,538	11
Upper MN Valley (6W)	13,759	13,970	13,843	14,383	15,181	10
Central MN (7W)	159,644	160,443	194,292	199,262	213,025	33
Southwest (8)	45,167	45,092	43,559	47,012	48,303	7
Nine (9)	103,043	100,857	102,036	104,452	111,242	8
Southeastern MN (10)	204,836	196,095	222,268	229,852	244,013	19
Total Nonmetro	\$1,018,269	\$1,016,048	\$1,136,770	\$1,175,441	\$1,254,507	23%
Metro Region						
Hennepin County	1,072,838	1,093,182	1,142,007	1,177,365	1,210,716	13
Ramsey County	380,055	386,657	379,433	377,276	385,647	1
Remaining Metro	552,294	553,222	623,629	639,851	691,927	25
Total Metro	\$2,005,187	\$2,033,061	\$2,145,069	\$2,194,492	\$2,288,290	14%

Statewide Sales/Use Tax



Per Capita Sales/Use Tax 2000 and 2004



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

	FY 1992-2001	FY 2002	FY 2003	FY 2004-2007	FY 2008 and after
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 2004 Motor Vehicle Sales Tax: \$538.8 million

The total 2004 motor vehicle sales tax is \$538,834,738. 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.

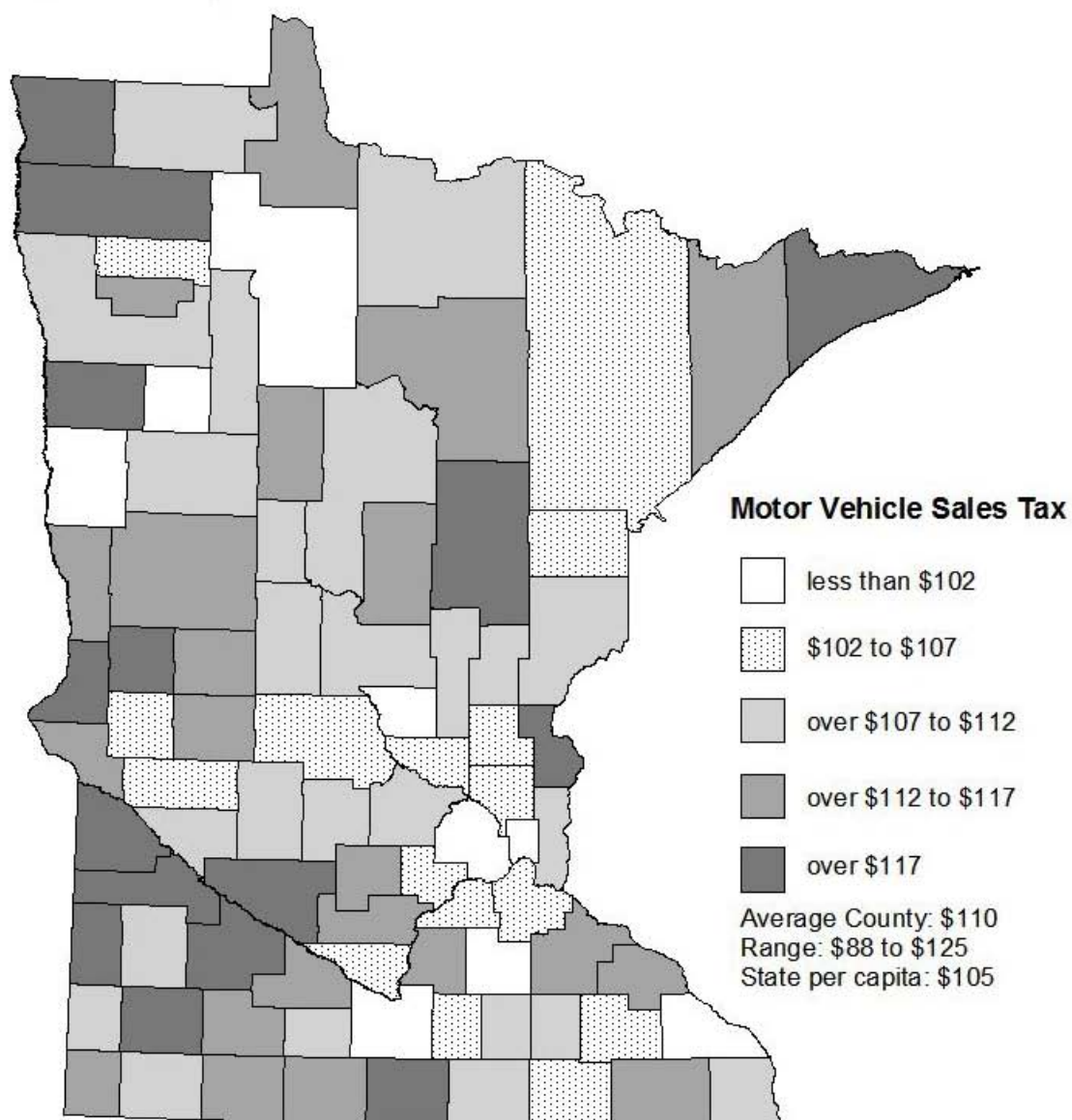
Two main factors were used in determining an estimated tax amount for each county. First, the number of passenger vehicles and pickup trucks registered in each county in 2004 was obtained from the Department of Public Safety. Registrations within each county are a good indicator of where the owners of 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.

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 \$538.8 million tax revenue to the 87 counties.

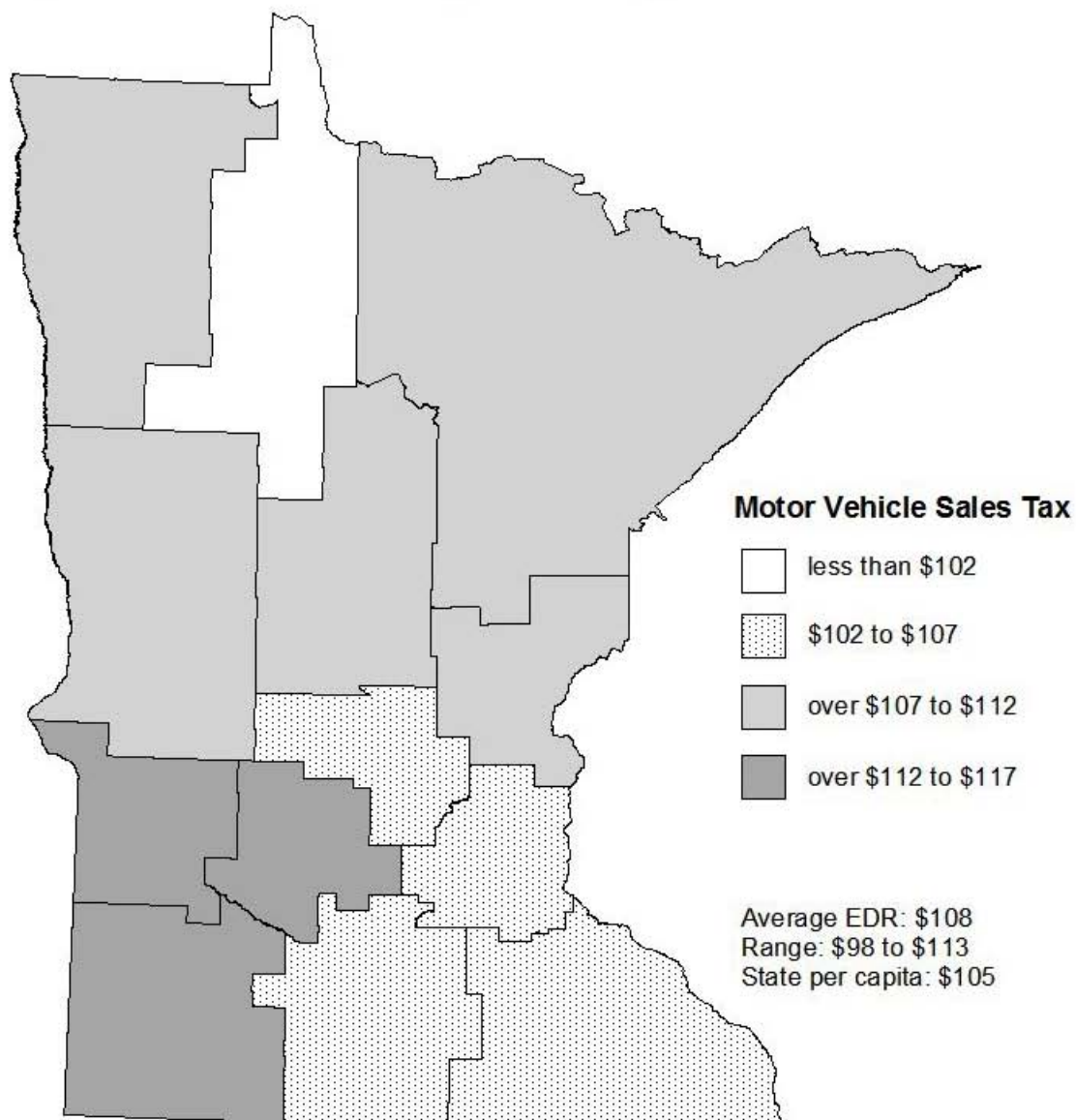
Motor vehicle sales tax data was obtained from the Department of Revenue. Since last year's report was issued, both calendar year 2003 and calendar year 2004 motor vehicle sales tax data has become available. The overview of the motor vehicle sales tax focuses on calendar year 2004, but both years are included in the historical table and figures.

Motor Vehicle Sales Tax per capita, 2004 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, 2004 by Economic Development Region



The Past Five Years of the Motor Vehicle Sales Tax

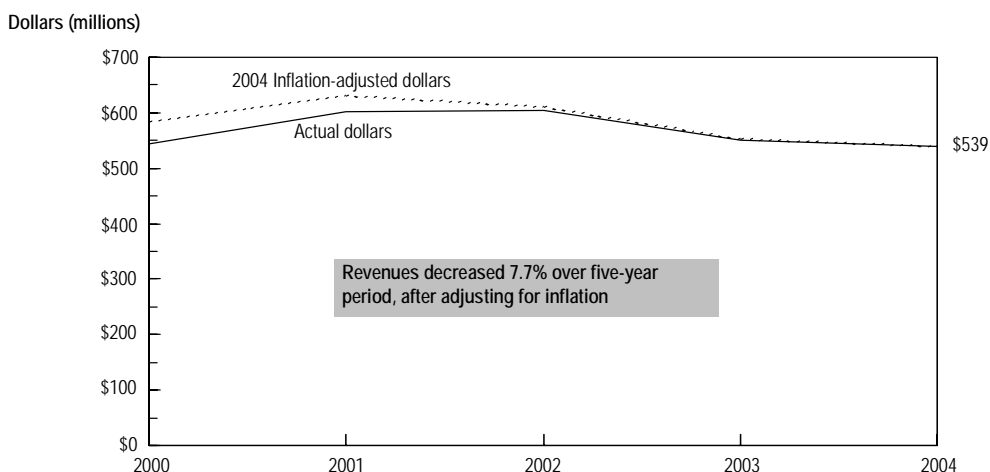
The table below shows the distribution of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle excise tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Motor Vehicle Sales Tax: 2000 to 2004

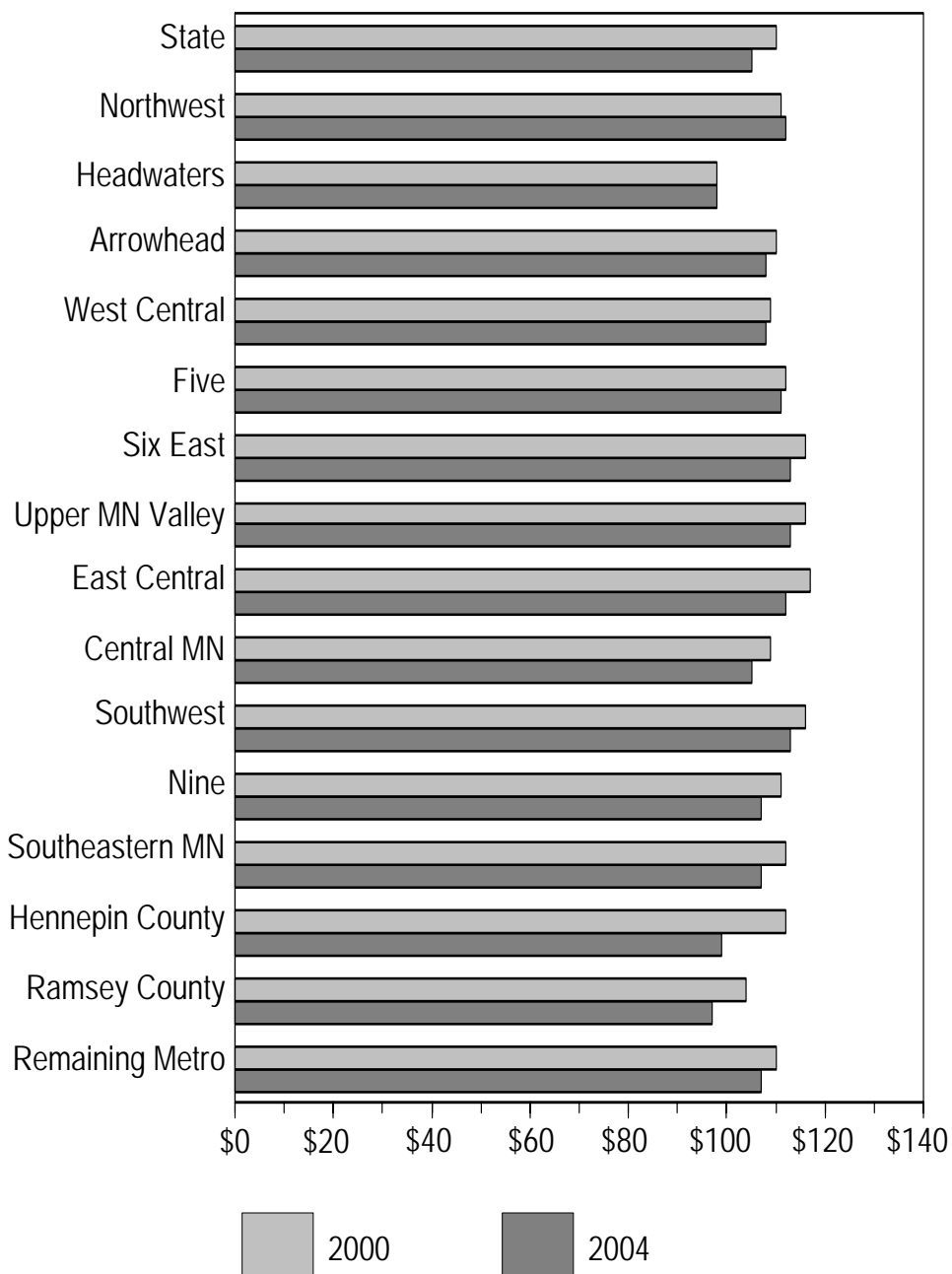
Current dollars, in thousands

	2000	2001	2002	2003	2004	5-Yr. Chg. Tax
State	\$542,702	\$603,251	\$603,649	\$550,857	\$538,835	-1%
Northern Regions						
Northwest (1)	9,838	10,919	10,965	9,979	9,797	0
Headwaters (2)	7,426	8,305	8,482	7,824	7,756	4
Arrowhead (3)	35,352	38,875	39,090	35,508	34,750	-2
West Central (4)	22,802	25,414	25,660	23,652	23,382	3
Five (5)	17,042	19,155	19,253	17,793	17,691	4
East Central (7E)	15,927	18,250	18,569	17,225	17,181	8
Southern Regions						
Six East (6E)	13,453	14,845	14,866	13,541	13,272	-1
Upper MN Valley (6W)	5,781	6,342	6,245	5,575	5,460	-6
Central MN (7W)	35,161	40,464	41,449	38,431	38,338	9
Southwest (8)	14,078	15,009	15,110	13,662	13,453	-4
Nine (9)	24,718	27,412	27,190	24,794	24,324	-2
Southeastern MN (10)	51,424	56,695	57,131	52,425	51,312	0
Total Nonmetro	\$253,003	\$281,685	\$284,009	\$260,410	\$256,715	1%
Metro Region						
Hennepin County	125,363	134,829	131,097	118,059	113,638	-9
Ramsey County	53,055	57,895	57,958	51,701	49,802	-6
Remaining Metro	111,281	128,842	130,586	120,687	118,679	7
Total Metro	\$289,699	\$321,566	\$319,640	\$290,447	\$282,119	-3%

Statewide Motor Vehicle Sales Tax



Per Capita Motor Vehicle Sales Tax 2000 and 2004



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 2004 Motor Vehicle License Tax: \$504.9 million

The total motor vehicle license registration tax for calendar year 2004 was \$504,901,483. 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 90 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 93 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. Since last year's report was issued, both calendar year 2003 and calendar year 2004 motor vehicle license tax data has become available. The overview of the motor vehicle license tax focuses on calendar year 2004 data, but both years are included in the historical table and figures.

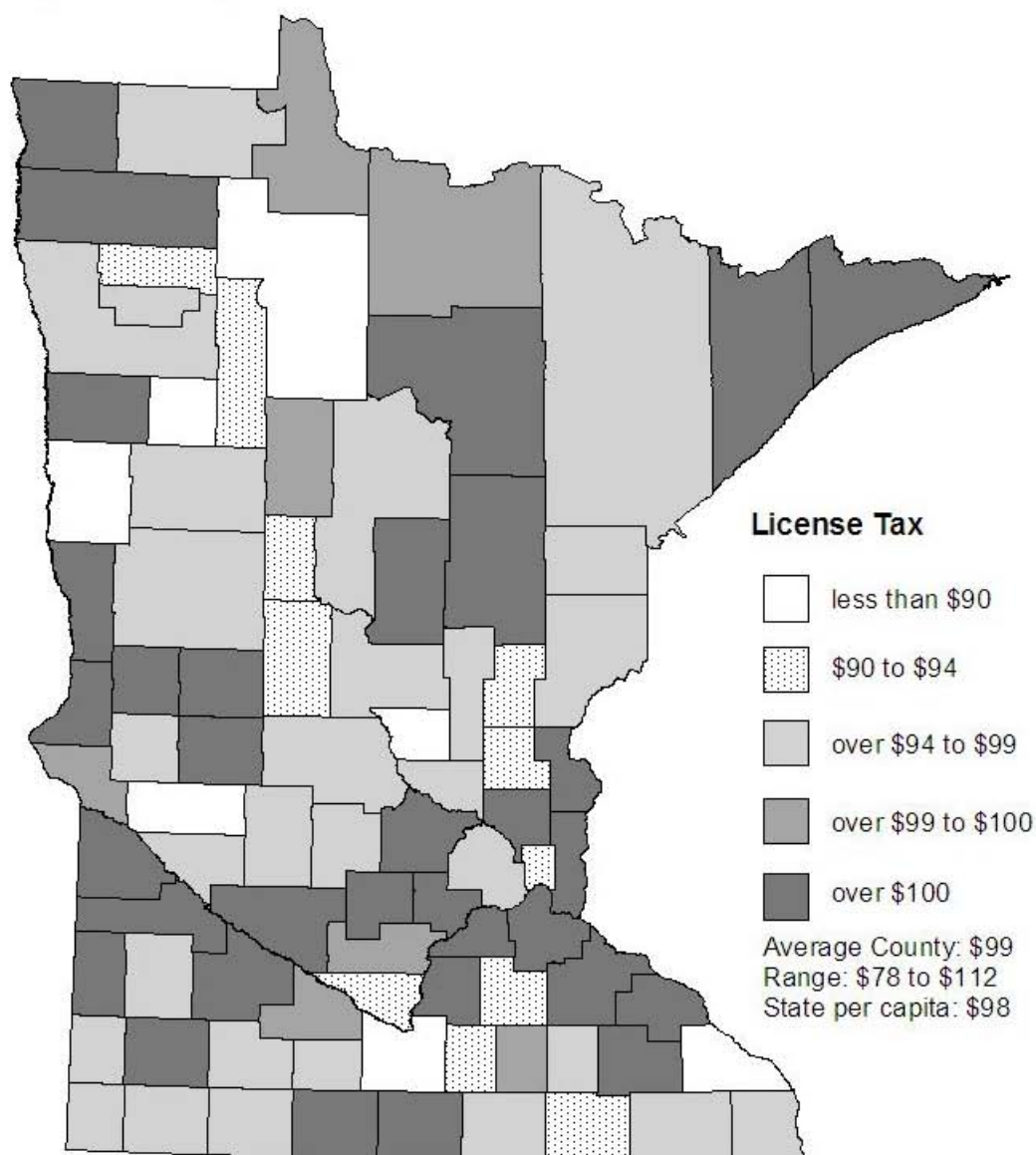
Recent Law Changes

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.

Year of vehicle registration in Minnesota	Flat tax	Plus	Total tax not to exceed
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

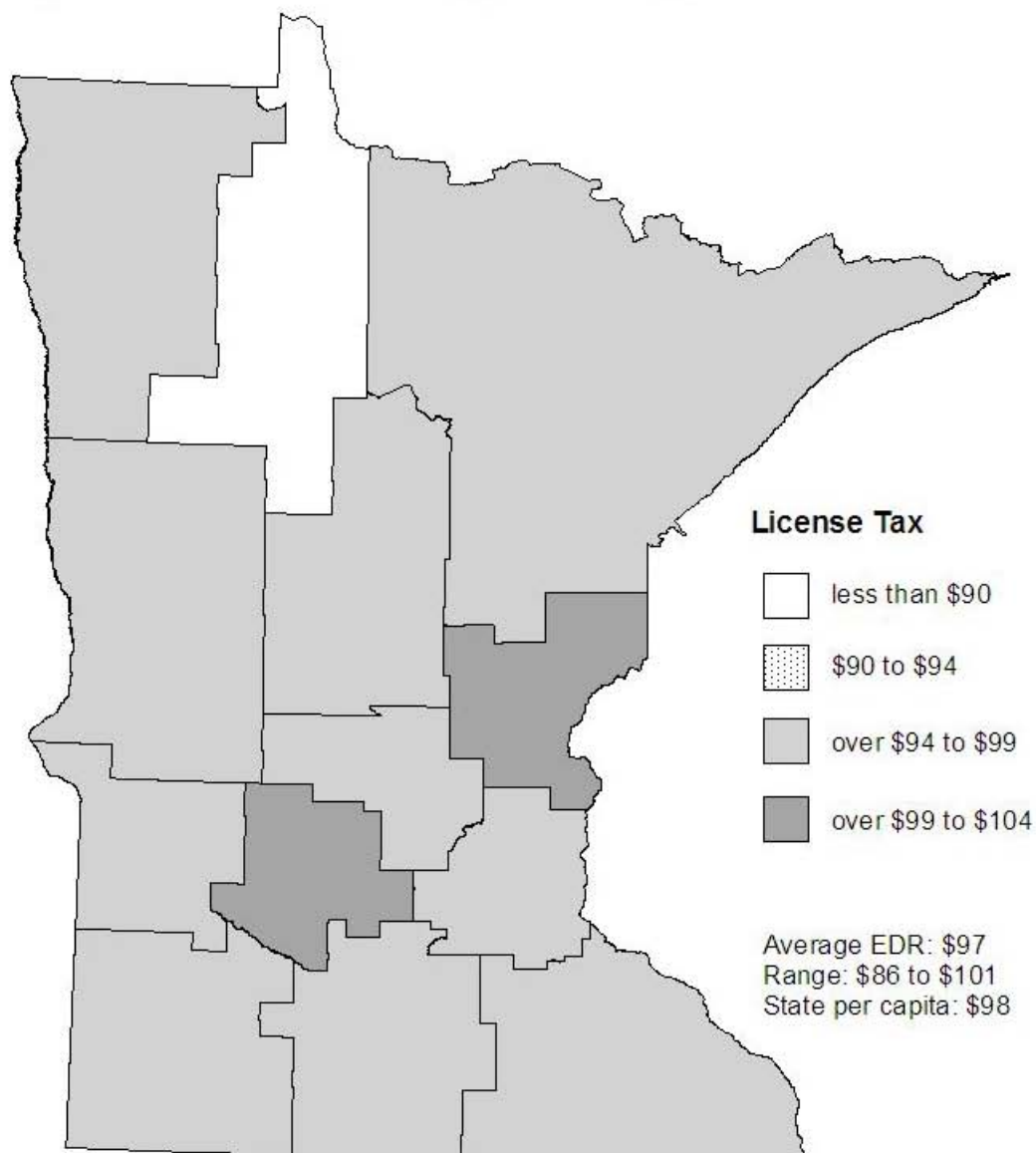
Since the law change was effective in June 2000, the 2000 calendar year revenues in this report reflect only about one-half of a full year's effect.

Motor Vehicle License Tax per capita, 2004 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, 2004 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.

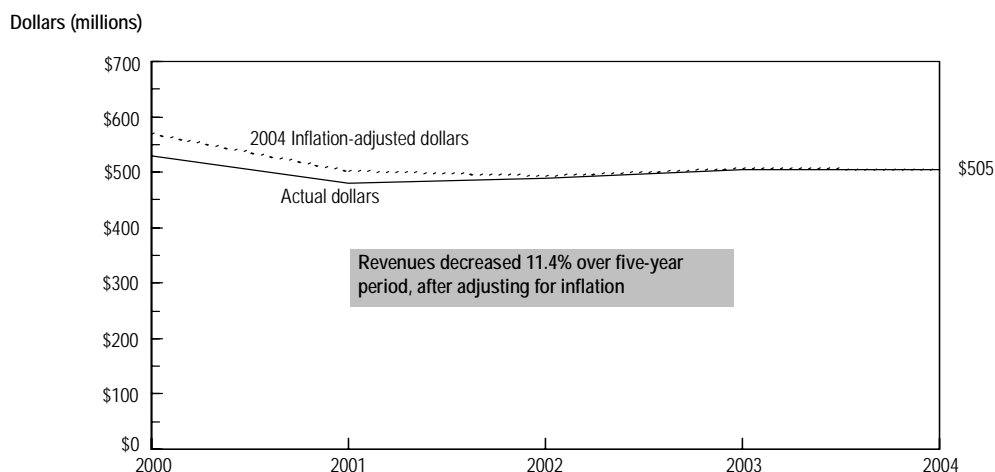
Motor Vehicle License Tax: 2000 to 2004

Current dollars, in thousands

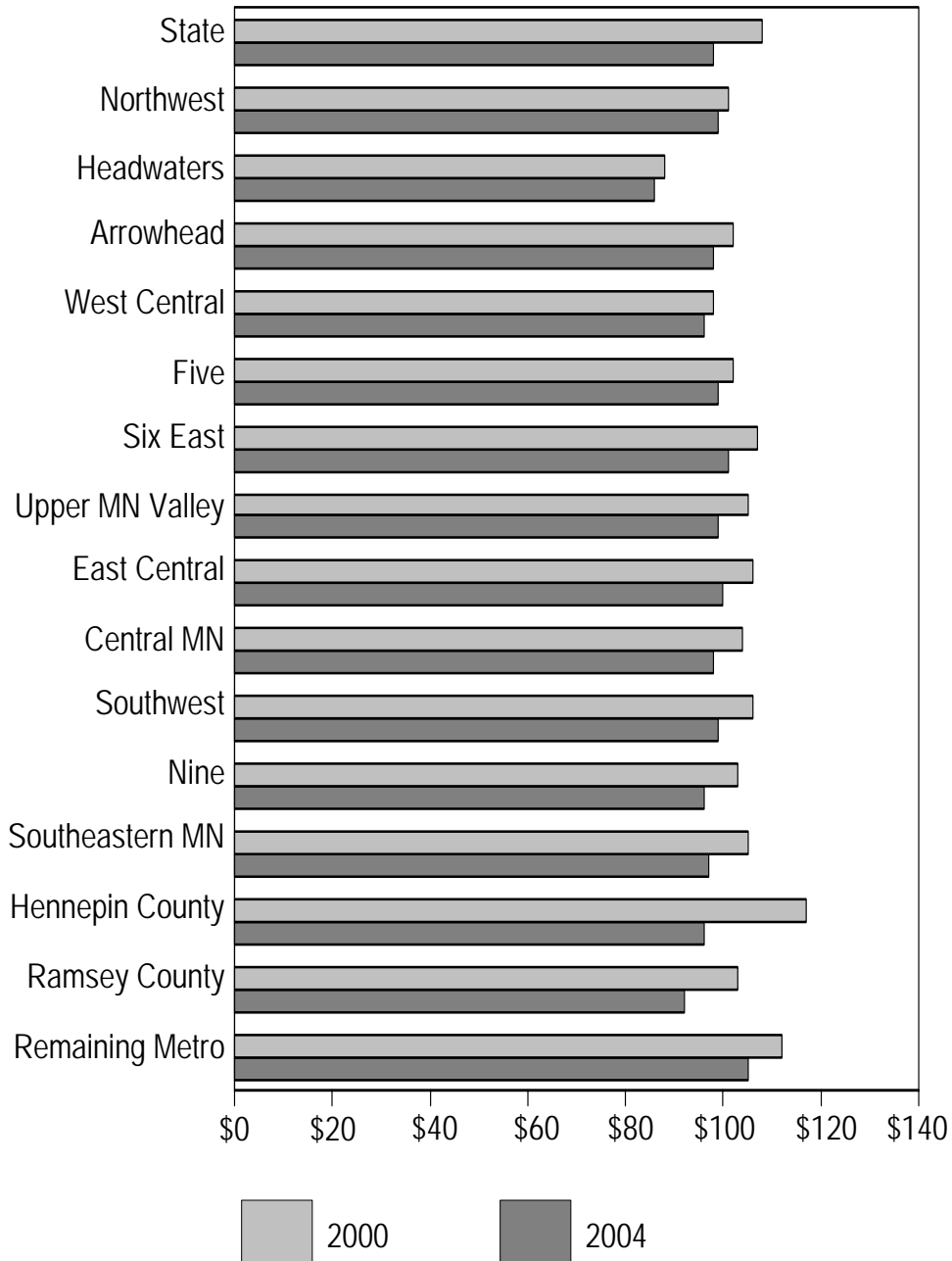
	2000	2001	2002	2003	2004	5-Yr. Chg. Tax
State	\$530,438*	\$480,152*	\$488,487	\$504,950	\$504,901	-5%
Northern Regions						
Northwest (1)	8,906	8,108	8,295	8,559	8,633	-3
Headwaters (2)	6,696	6,098	6,364	6,706	6,812	2
Arrowhead (3)	32,773	29,539	30,271	31,292	31,514	-4
West Central (4)	20,688	18,858	19,442	20,369	20,745	0
Five (5)	15,580	14,316	14,627	15,388	15,778	1
East Central (7E)	14,496	13,823	14,322	15,105	15,480	7
Southern Regions						
Six East (6E)	12,449	11,255	11,427	11,792	11,871	-5
Upper MN Valley (6W)	5,246	4,731	4,737	4,747	4,802	-8
Central MN (7W)	33,406	31,586	33,022	34,807	35,639	7
Southwest (8)	12,858	11,221	11,394	11,628	11,791	-8
Nine (9)	22,851	20,653	20,847	21,599	21,762	-5
Southeastern MN (10)	48,466	43,846	44,830	46,627	46,723	-4
Total Nonmetro	\$234,416	\$214,034	\$219,576	\$228,619	\$231,549	-1%
Metro Region						
Hennepin County	130,051	111,863	109,996	111,938	109,542	-16
Ramsey County	52,782	47,159	48,169	48,339	47,573	-10
Remaining Metro	113,188	107,096	110,746	116,053	116,237	3
Total Metro	\$296,022	\$266,118	\$268,911	\$276,330	\$273,353	-8%

* Reduction reflects legislative changes (see page 87).

Statewide Motor Vehicle License Tax



Per Capita Motor Vehicle License Tax 2000 and 2004



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.¹⁰ 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.¹¹

Tax Amount and Reporting

Calendar Year 2004 Motor Fuels Tax: \$643.8 million

The total net amount after refunds of the motor fuels tax for calendar year 2004 was \$643,836,539. 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.

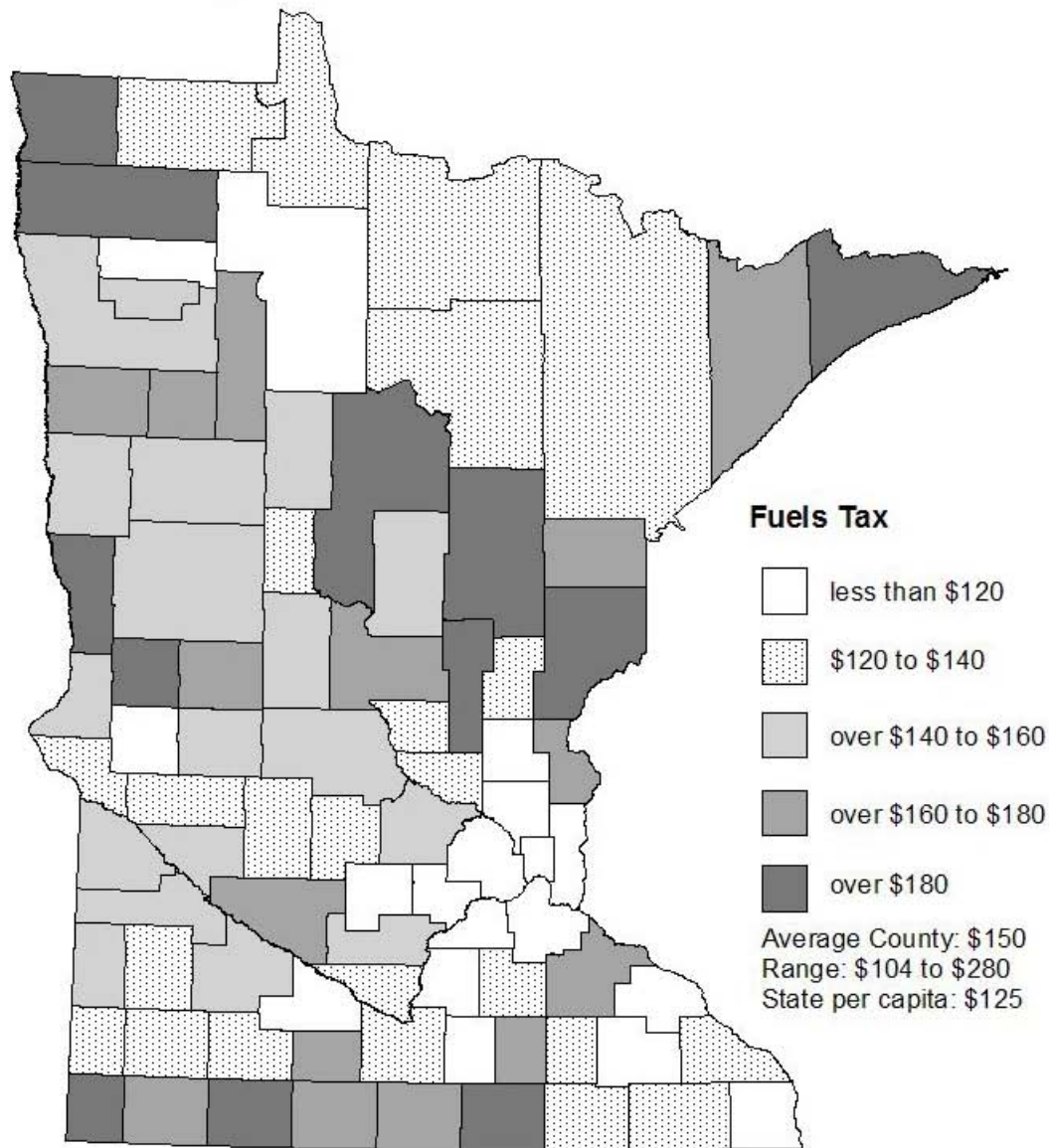
The highway aids listed in the tables estimate how much each area received from the above distribution. Like both the motor vehicle excise tax and the motor vehicle license tax, the amount of motor fuels tax paid by taxpayers in each county is unknown. For purposes of this report, an estimate was made for each county based upon the total number of vehicle miles traveled in each county in 2004 as a proportion of the total vehicle miles traveled within the state in 2004.

The statewide motor fuels tax amount was obtained from the Department of Revenue. Since last year’s report was issued, both calendar year 2003 and calendar year 2004 motor vehicle fuels tax data has become available. The overview for the motor vehicle fuels tax focuses on calendar year 2004 data, but both years are included in the historical tables and figures.

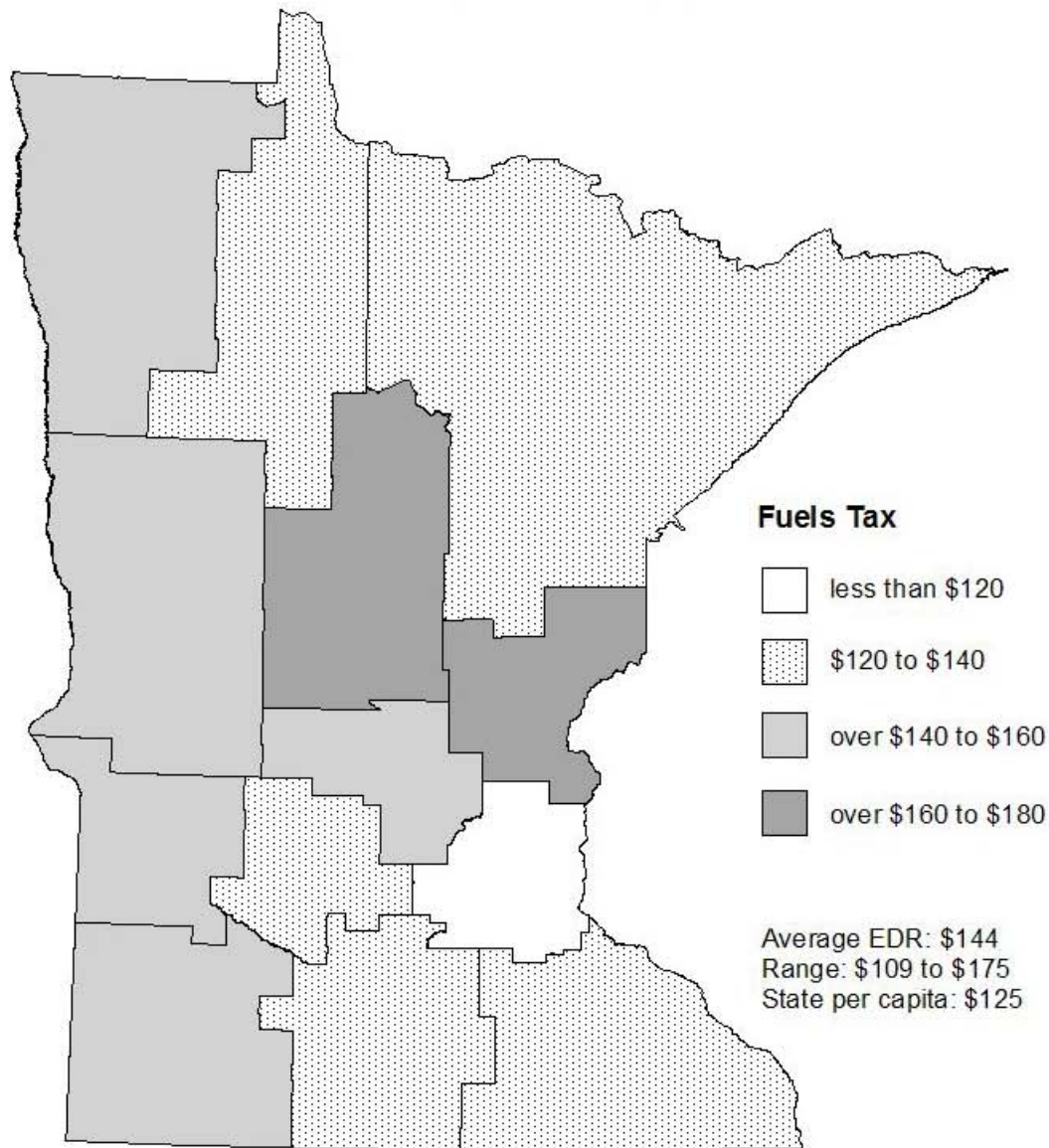
¹⁰ Alternative fuels such as liquefied natural gas and high-alcohol gasoline are taxed at rates proportional to relative energy content.

¹¹ 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, 2004 by County



Motor Vehicle Fuels Tax per capita, 2004 by Economic Development Region



The Past Five Years of the Motor Vehicle Fuels Tax

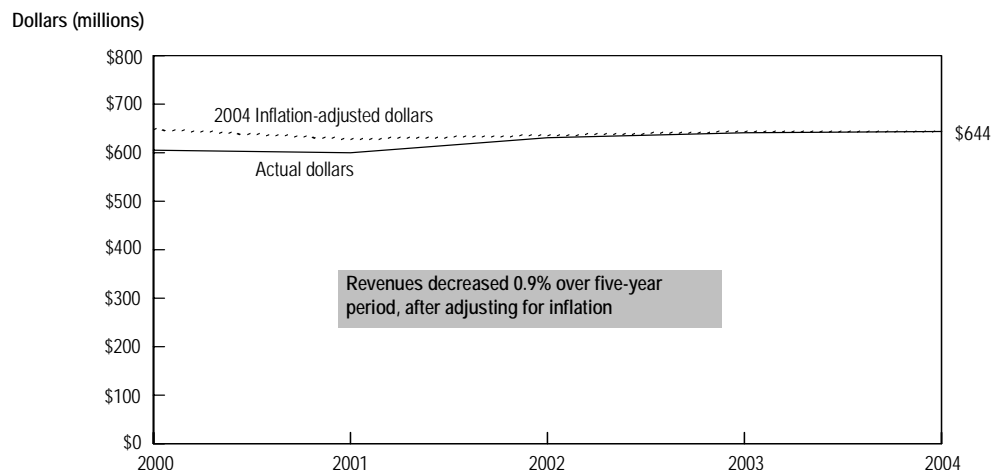
The table shows the distribution of the motor vehicle fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle fuels tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle Fuels Tax: 2000 to 2004

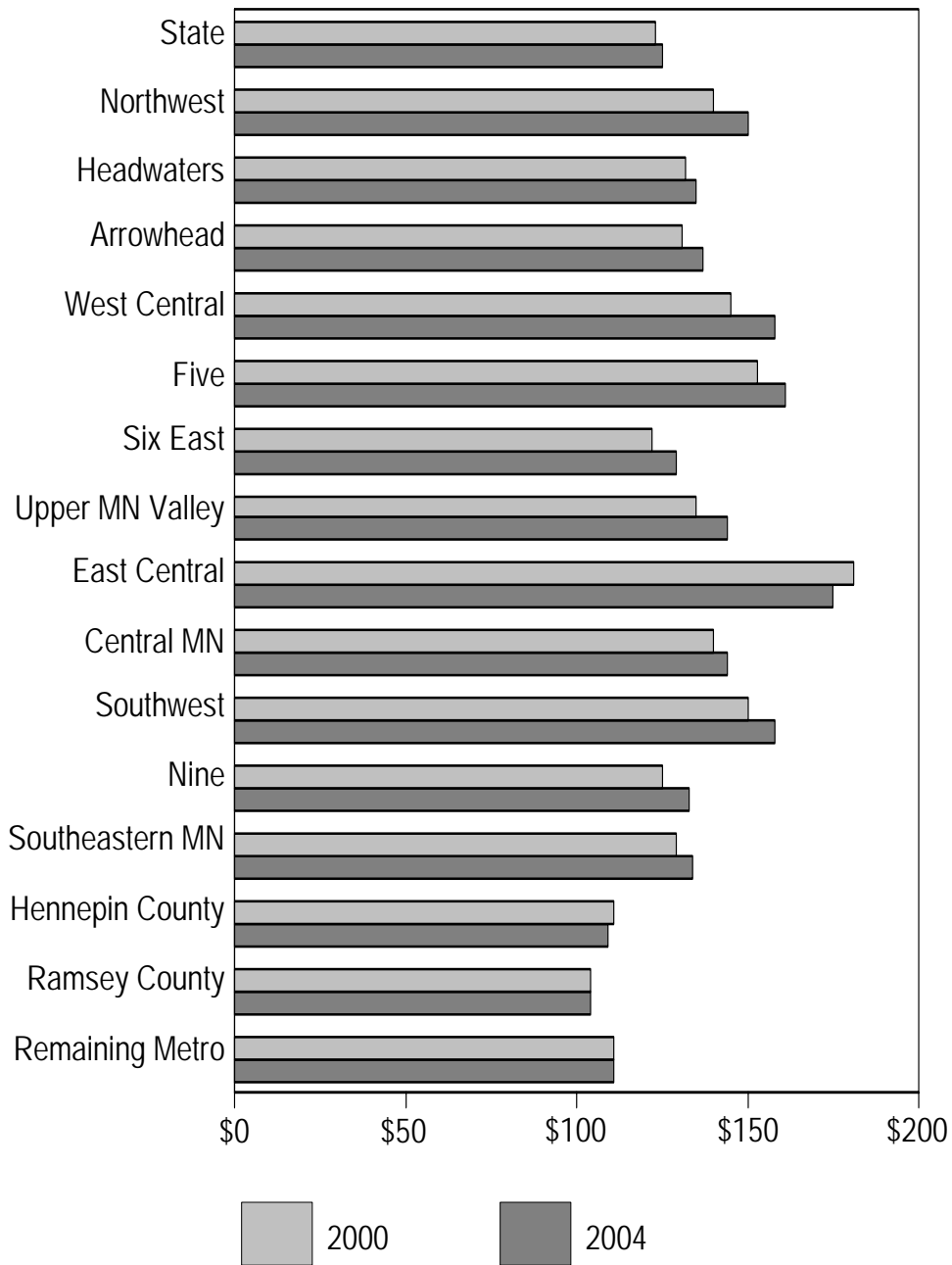
Current dollars, in thousands

	2000	2001	2002	2003	2004	5-Yr. Chg. Tax
State	\$604,654	\$600,914	\$630,463	\$641,738	\$643,837	6%
Northern Regions						
Northwest (1)	12,381	12,304	12,751	13,111	13,121	6
Headwaters (2)	10,045	9,983	10,670	10,837	10,646	6
Arrowhead (3)	42,295	42,034	43,842	44,361	44,193	4
West Central (4)	30,508	30,320	32,409	33,118	34,045	12
Five (5)	23,245	23,101	24,362	24,915	25,527	10
East Central (7E)	24,616	24,464	25,838	26,578	26,988	10
Southern Regions						
Six East (6E)	14,187	14,100	15,070	15,313	15,217	7
Upper MN Valley (6W)	6,767	6,725	6,981	7,162	6,970	3
Central MN (7W)	45,204	44,925	48,343	50,368	52,380	16
Southwest (8)	18,218	18,105	19,019	19,372	18,831	3
Nine (9)	27,915	27,742	29,758	30,841	30,152	8
Southeastern MN (10)	59,123	58,758	62,105	63,320	64,380	9
Total Nonmetro	\$314,505	\$312,560	\$331,151	\$339,296	\$342,451	9%
Metro Region						
Hennepin County	123,971	123,204	125,768	125,685	124,277	0
Ramsey County	53,259	52,930	54,457	54,201	53,570	1
Remaining Metro	112,919	112,220	119,088	122,556	123,539	9
Total Metro	\$290,149	\$288,354	\$299,312	\$302,442	\$301,386	4%

Statewide Motor Vehicle Fuels Tax



Per Capita Motor Vehicle Fuels Tax 2000 and 2004



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.¹²

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

2003 Corporate Income Tax: \$545.7 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, 2003. (Primarily, returns from 2002 were filed in calendar year 2003.) The total statewide corporate tax amount of \$545,713,515 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.¹³ This method allowed allocation of the entire \$545.7 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.

¹² Through tax year 2000, the formula weighted sales at 70 percent and property and payroll at 15 percent each. Beginning in 2007, the formula will phase in 100 percent sales apportionment, reaching that percentage in 2014.

¹³ Payroll data for all 87 counties was not available from County Business Patterns for calendar year 2000. For that year only, total annual wages as reported by the Department of Economic Security (DES) were used instead for the historical table in page 102, 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 and by type of corporation/return.

By Unitary/Nonunitary Returns¹⁴

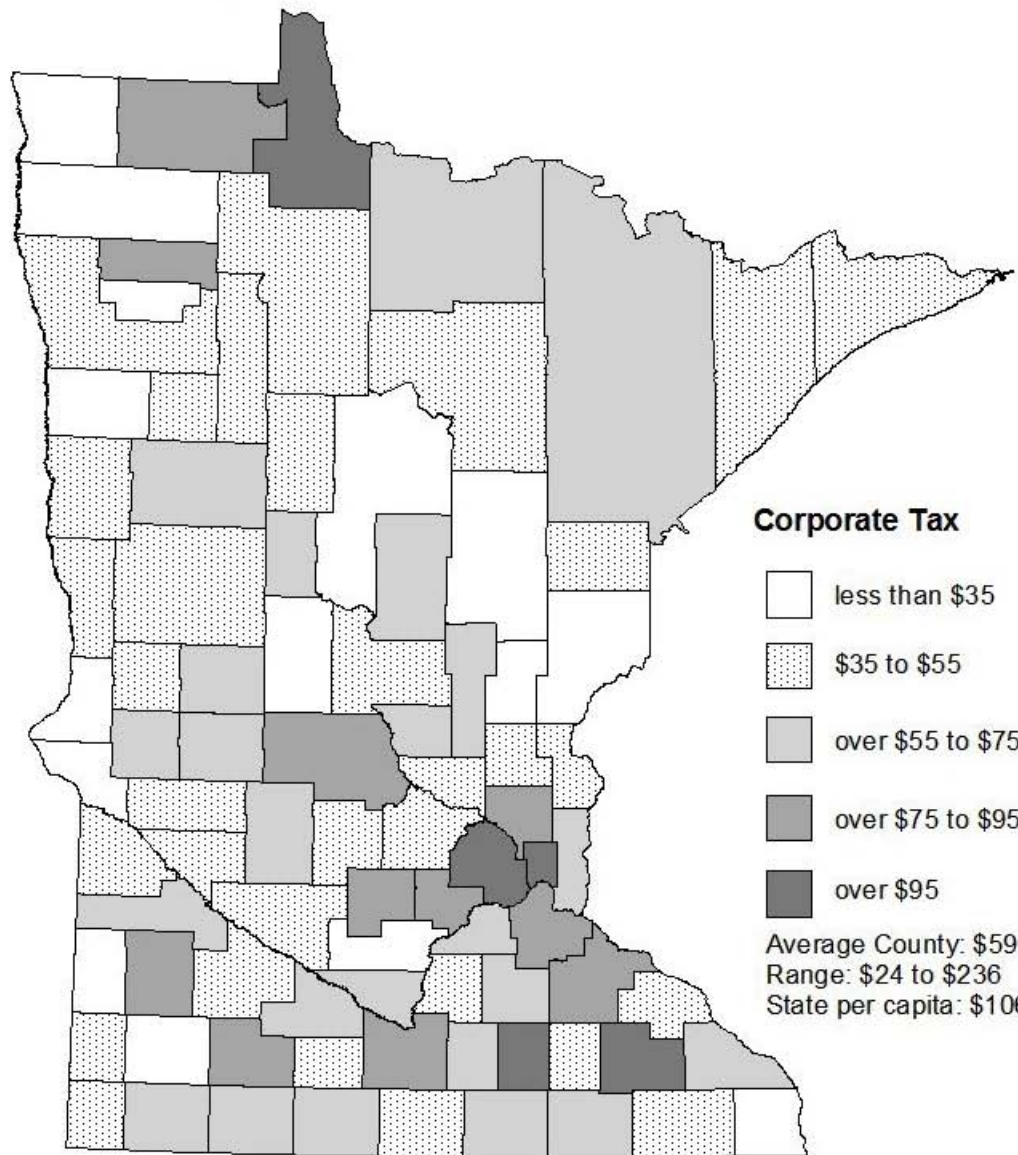
Returns Filed in 2003	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	12,572	25.2%	\$413,949,327	75.9%	\$32,926
Nonunitary Returns	<u>37,355</u>	<u>74.8</u>	<u>131,764,188</u>	<u>24.1</u>	<u>3,527</u>
Total	49,927	100.0%	\$545,713,515	100.0%	\$10,930

By Type of Return

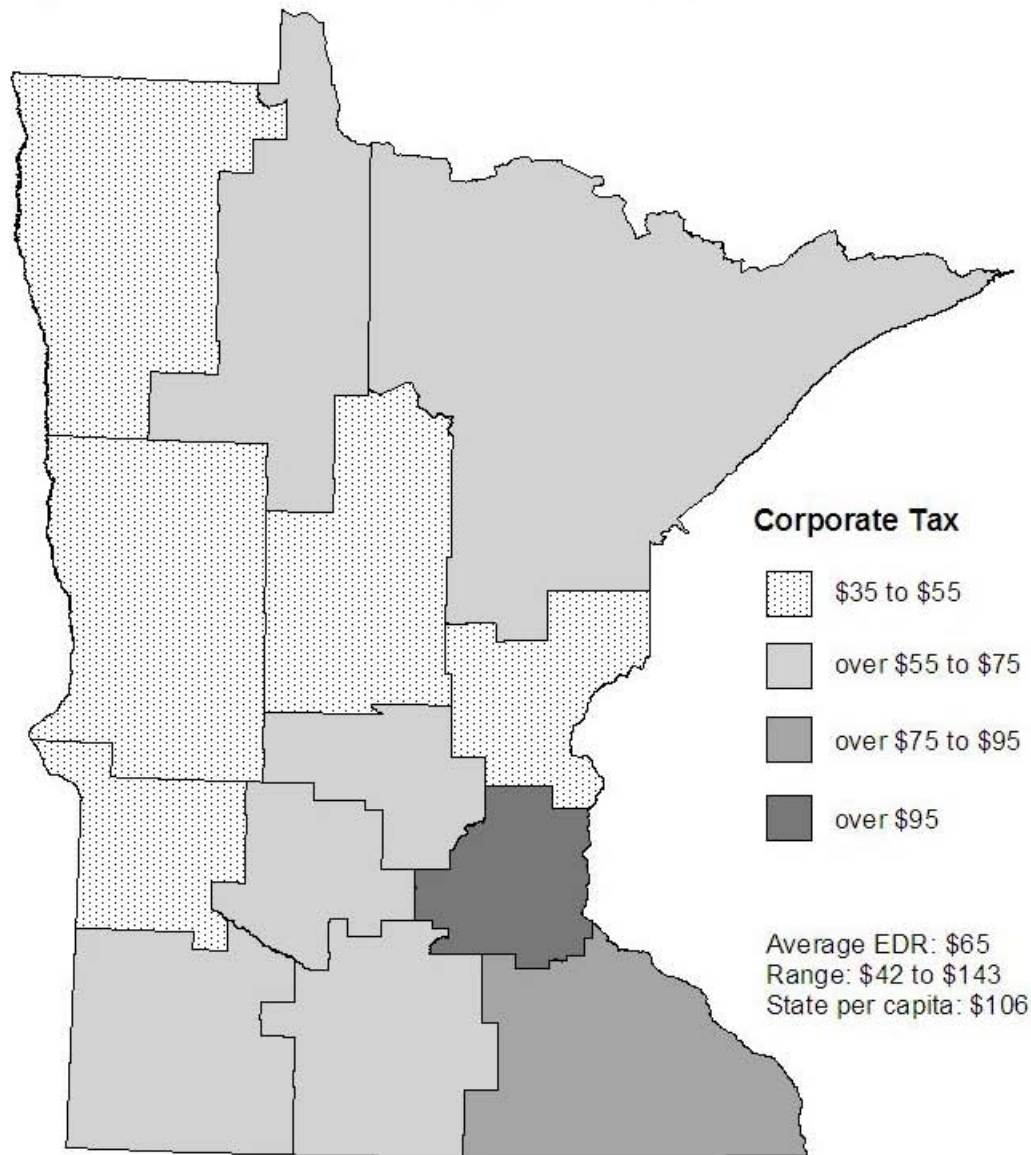
Returns Filed in 2003	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	9,378	18.8%	\$48,249,001	8.8%	\$5,145
Minimum Tax	7,017	14.1	3,082,691	0.5	439
No Tax	<u>9,838</u>	<u>19.7</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	26,233	52.5%	\$51,331,692	9.4%	\$1,957
Multi-State Corporations					
Regular Tax	9,856	19.7%	\$473,593,455	86.8%	\$48,051
Minimum Tax	7,108	14.2	20,788,368	3.8	2,925
No Tax	<u>6,730</u>	<u>13.5</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	23,694	47.5%	\$494,381,823	90.6%	\$20,865
All Corporations					
Regular Tax	19,234	38.5%	\$521,842,456	95.6%	\$27,131
Minimum Tax	14,125	28.3	23,871,059	4.4	1,690
No Tax	<u>16,568</u>	<u>33.2</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	49,927	100.0%	\$545,713,515	100.0%	\$10,930

¹⁴ 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, 2003 by County



Corporate Tax per capita, 2003 by Economic Development Region



The Past Five Years of Corporate Franchise Tax

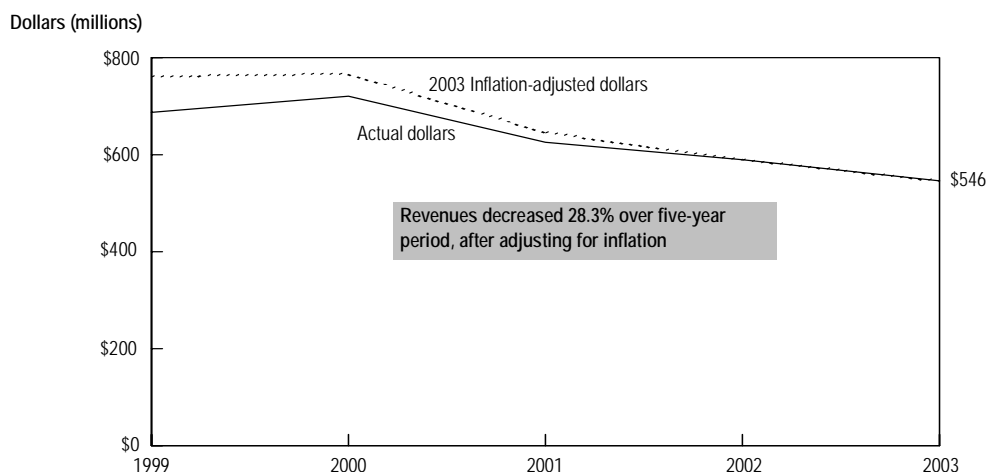
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in current (actual) and constant (inflation-adjusted)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

Corporate Franchise Tax: 1999 to 2003

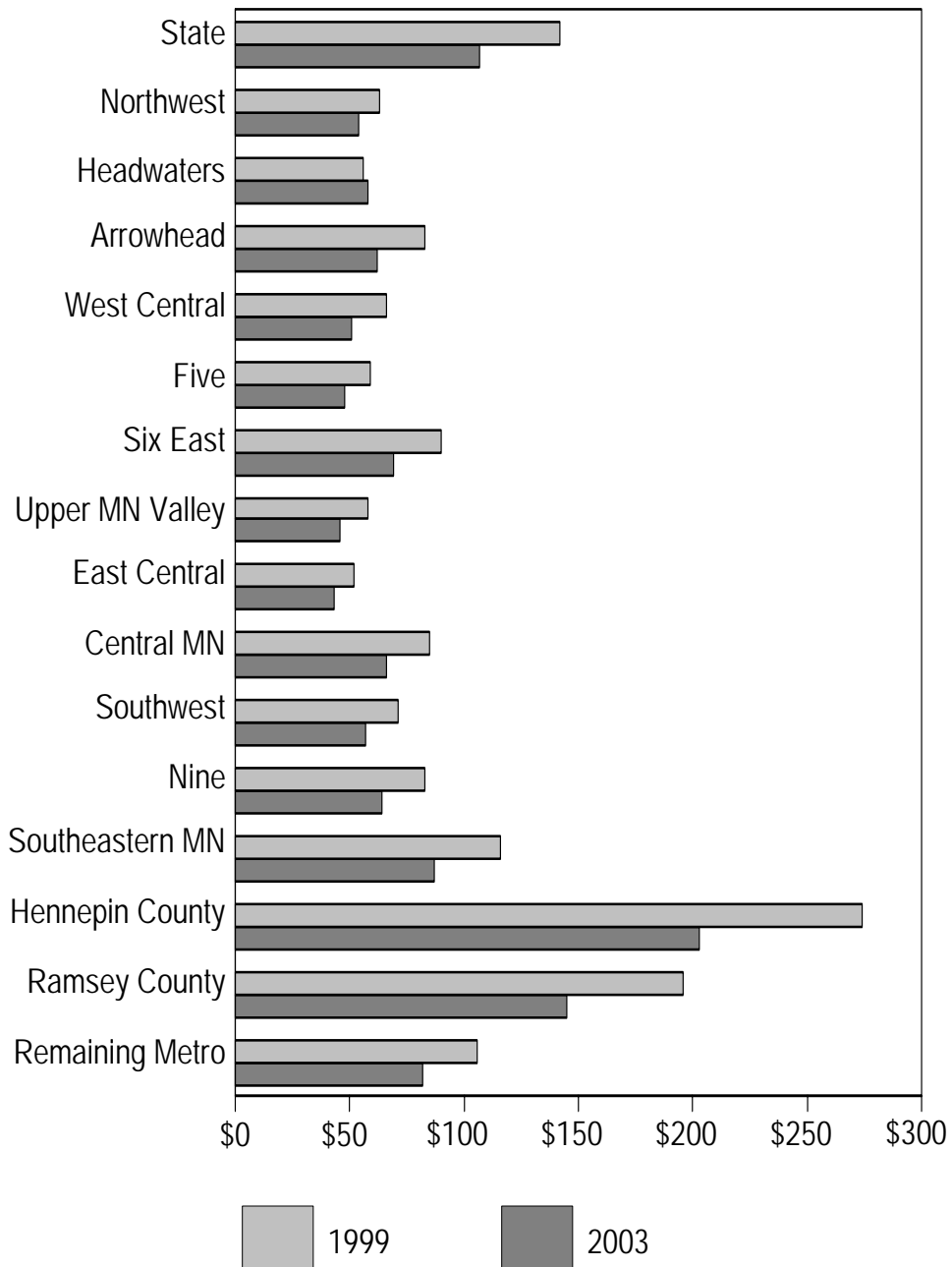
Current dollars, in thousands

	1999	2000	2001	2002	2003	5-Yr. Chg. Tax
State	\$686,302	\$719,705	\$624,848	\$590,966	\$545,714	-20%
Northern Regions						
Northwest (1)	5,652	6,879	4,955	4,907	4,688	-17
Headwaters (2)	4,151	5,565	3,856	4,650	4,536	9
Arrowhead (3)	26,417	31,665	23,182	21,856	19,995	-24
West Central (4)	13,764	14,593	12,739	11,950	10,868	-21
Five (5)	8,659	11,119	7,892	7,879	7,557	-13
East Central (7E)	6,905	8,450	6,374	6,669	6,413	-7
Southern Regions						
Six East (6E)	10,470	10,901	9,292	8,731	8,133	-22
Upper MN Valley (6W)	2,934	3,206	2,441	2,435	2,226	-24
Central MN (7W)	27,073	30,089	24,982	25,180	23,340	-14
Southwest (8)	8,736	9,516	7,548	6,952	6,767	-23
Nine (9)	18,588	20,529	16,407	15,404	14,331	-23
Southeastern MN (10)	52,281	53,451	45,742	44,720	41,504	-21
Total Nonmetro	\$185,631	\$205,964	\$165,412	\$161,332	\$150,358	-19%
Metro Region						
Hennepin County	297,945	304,734	272,037	252,836	231,583	-22
Ramsey County	97,822	103,310	87,713	82,161	74,902	-23
Remaining Metro	104,903	105,697	99,687	94,638	88,870	-15
Total Metro	\$500,670	\$513,741	\$459,437	\$429,634	\$395,356	-21%

Statewide Corporate Franchise Tax



Per Capita Corporate Franchise Tax 1999 and 2003



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

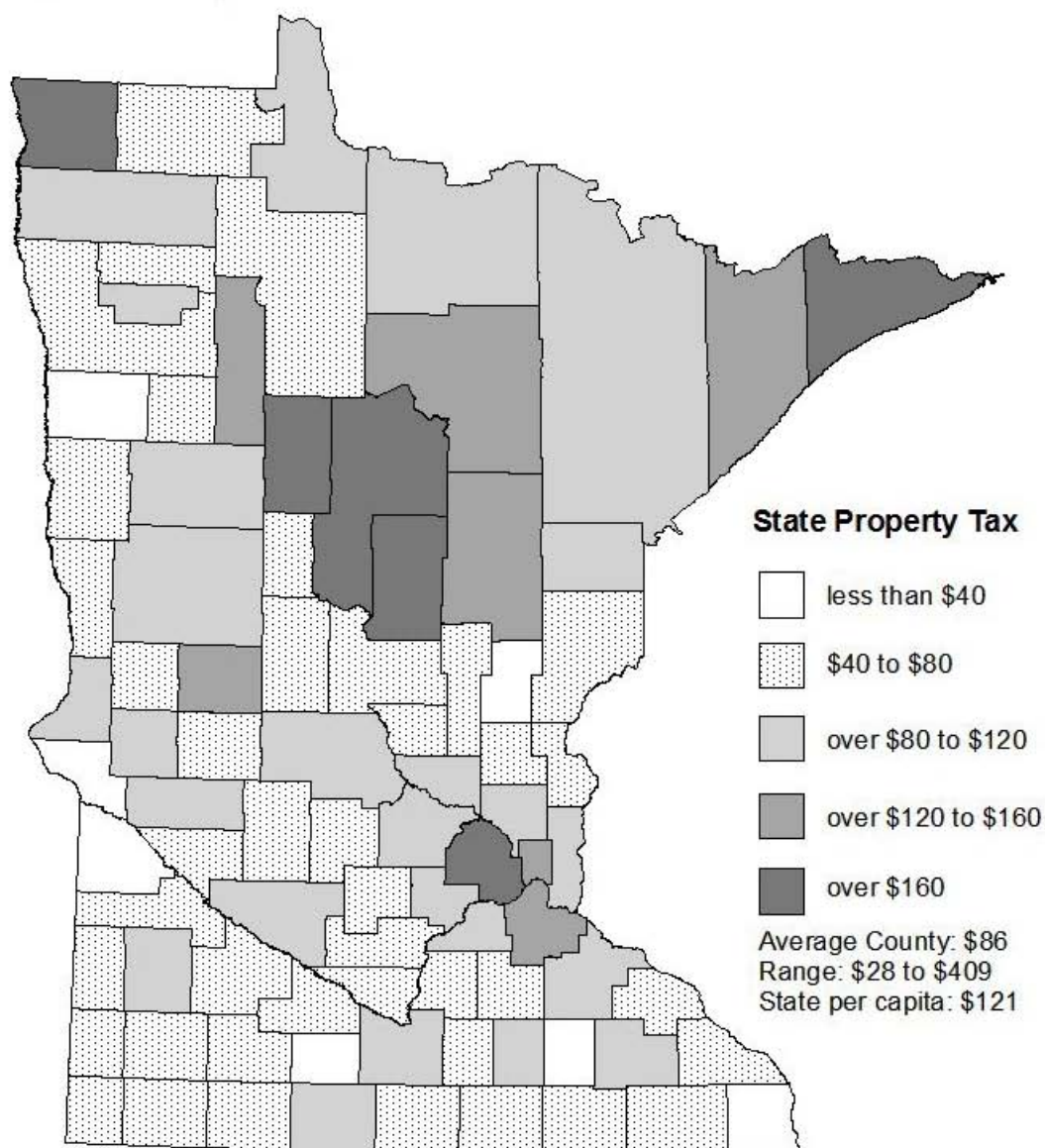
Payable Year 2004 State Property Tax: \$621.1 million

For 2004, the state tax rate was 54.109 percent based on a prescribed levy of \$624.5 million. The actual levy was \$621.1 million due to changes made in the tax base after the rate was established.¹⁵ 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.

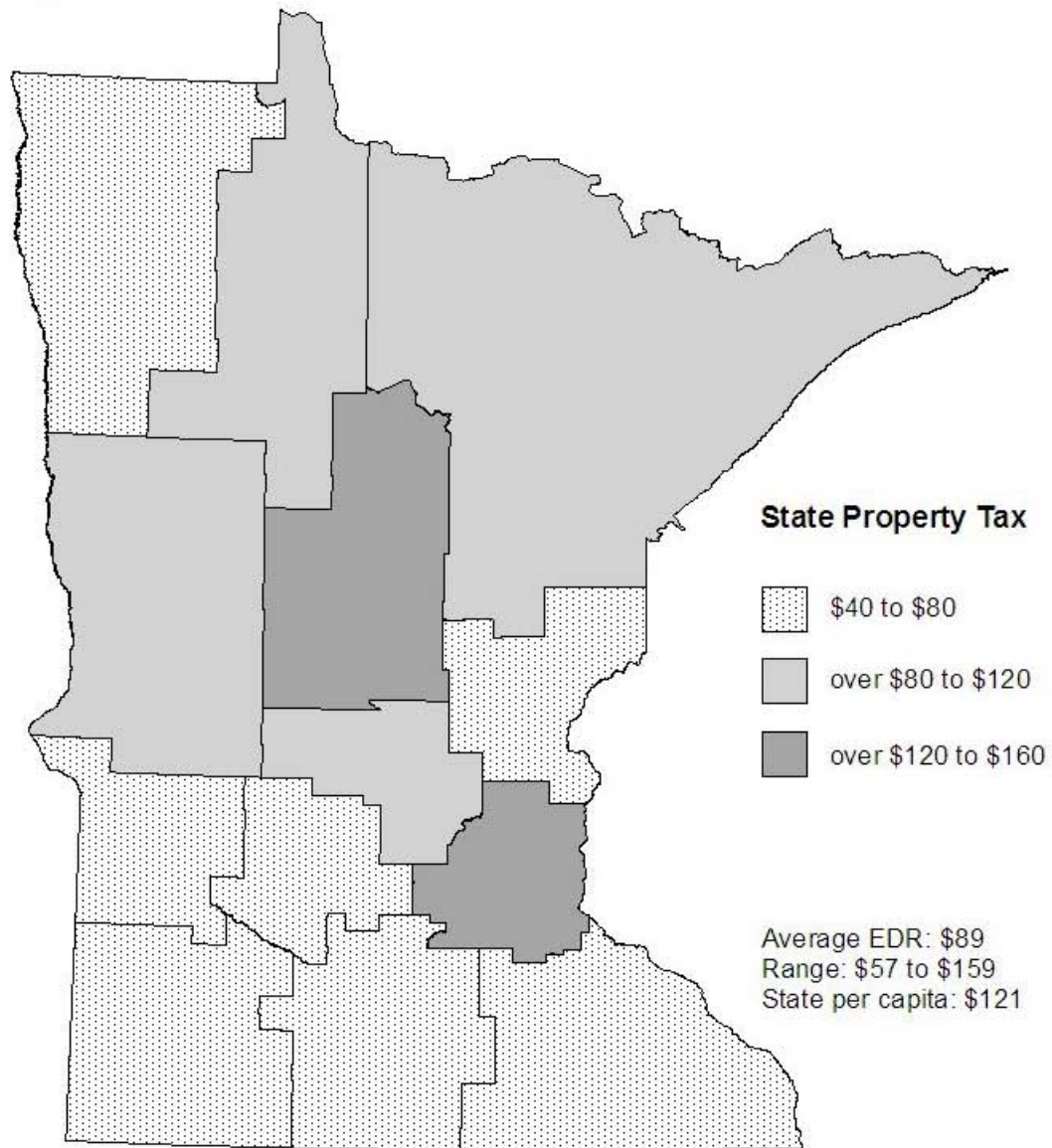
Approximately \$39.6 million, or 6.3 percent, of the state tax was levied against seasonal recreational property; the remainder was levied against commercial/industrial/public utility property.

¹⁵ 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, 2004 by County



State Property Tax per capita, 2004 by Economic Development Region



The First Three Years of State Property Tax

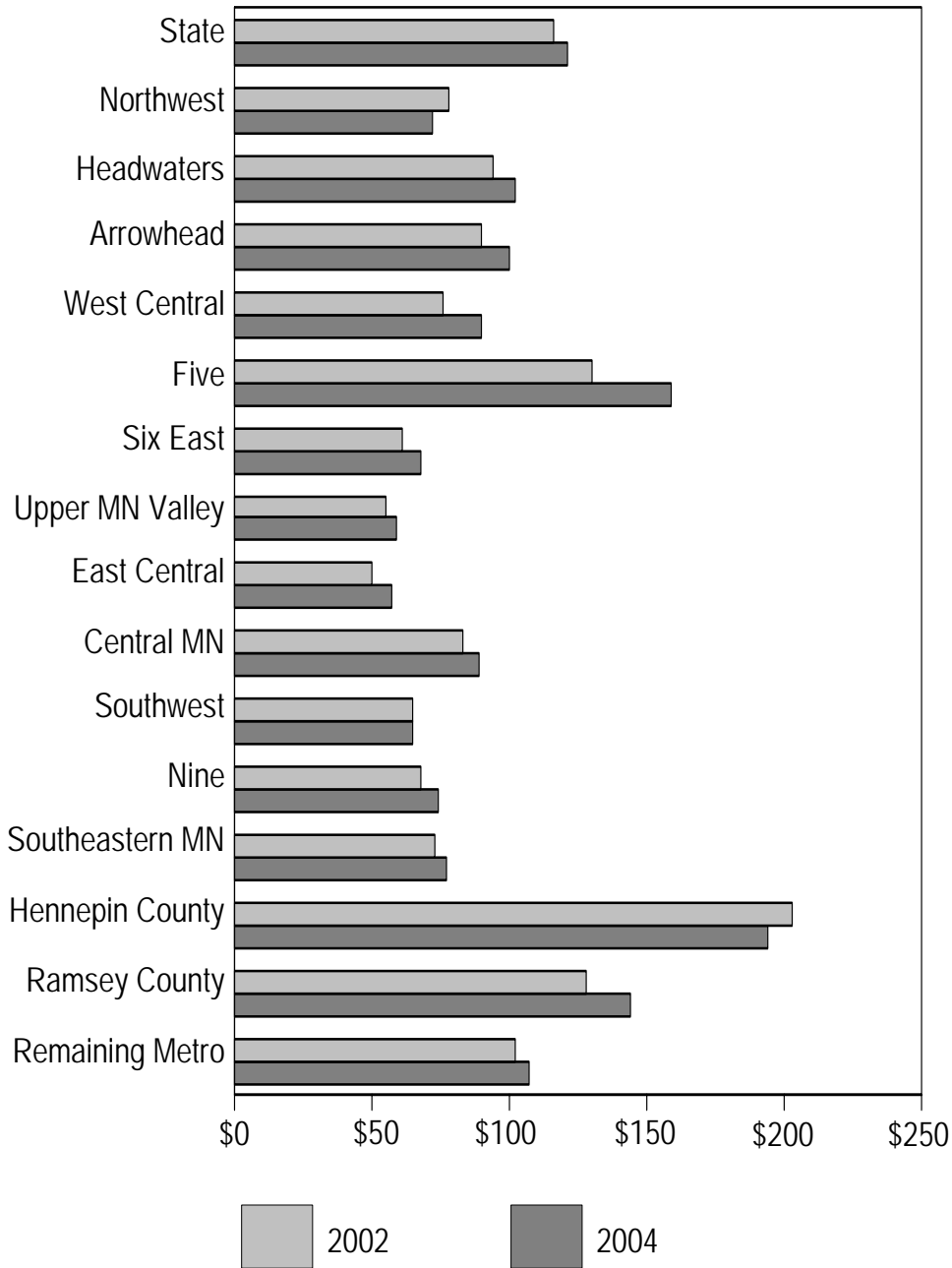
The table below shows the distribution of the state property tax in thousands of dollars for the first three years for the state and economic development regions.

State Property Tax: Payable 2002 to 2004

Current dollars, in thousands

	2002	2003	2004	Percent of Total, 2004	3-Yr. Chg. Tax
State	\$585,343	\$592,241	\$621,124	100.0%	6%
Northern Regions					
Northwest (1)	6,828	6,068	6,302	1.0	-8
Headwaters (2)	7,277	7,288	8,081	1.3	11
Arrowhead (3)	28,903	28,524	32,403	5.2	12
West Central (4)	16,166	17,176	19,511	3.1	21
Five (5)	20,140	21,609	25,346	4.1	26
East Central (7E)	7,258	7,610	8,782	1.4	21
Southern Regions					
Six East (6E)	7,162	7,393	7,977	1.3	11
Upper MN Valley (6W)	2,673	2,731	2,826	0.5	6
Central MN (7W)	28,458	29,730	32,452	5.2	14
Southwest (8)	7,837	7,604	7,792	1.3	-1
Nine (9)	15,215	15,719	16,749	2.7	10
Southeastern MN (10)	34,244	35,314	36,927	5.9	8
Total Nonmetro	\$182,161	\$186,766	\$205,150	33.0%	13%
Metro Region					
Hennepin County	229,287	224,553	222,188	35.8	-3
Ramsey County	65,809	69,661	74,342	12.0	13
Remaining Metro	108,085	111,261	119,444	19.2	11
Total Metro	\$403,182	\$405,475	\$415,974	67.0%	3%

Per Capita State Property Tax 2002 and 2004



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 2004 by type of taxing district, including the state property tax levy

B. Property Valuation of taxable real and personal property for the 2003 assessment (taxes payable in 2004), including the total market value, referendum market value, and net tax capacity

C. The Average Tax Rates for taxes payable in 2004 of the local net tax capacity and referendum market value

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 (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments Education Aid (2003-2004) Human Services Aid (Calendar 2004) Medical Assistance Minnesota Family Investment Program General Assistance including GAMC Social Services Miscellaneous <div style="text-align: right;">Total</div> Highway Aid (Calendar 2004) County Aid Municipal Aid Township Aid <div style="text-align: right;">Total</div> Local Government Aid (Calendar 2004) Disparity Reduction Aid (Calendar 2004) County Program Aid (Payable 2004) Community Corrections Funding (2004) <div style="text-align: right;">Total Aids</div>					
B. Property Tax Credits (Payable 2004) Homestead Market Value Credit Agricultural Market Value Credit Miscellaneous Credits <div style="text-align: right;">Total Property Tax Credits</div>					
C. Property Tax Refunds (03 filed 04) Regular (Homeowners) Regular (Renters) Targeting Refund <div style="text-align: right;">Total Property Tax Refunds</div> <div style="text-align: right;">Total Aids/Credits</div>					
II. Property Tax Data					
A. Property Tax Levy (Payable 2004) County Levy City/Town Levy School District Net Tax Capacity Levy School District Referendum Market Value Levy Miscellaneous District Levy State Property Tax Levy <div style="text-align: right;">Total Levy</div> <div style="text-align: right;">Less Property Tax Credits</div> <div style="text-align: right;">Net Property Taxes Payable</div>					
B. Property Valuation (2003 Assessment) Market Valuation Referendum Market Valuation Net Tax Capacity (NTC)					
C. Average Local NTC Tax Rate Avg. Referendum Mkt. Value Tax Rate					
III. Major State Taxes					
Individual Income Tax (2003 filed 2004) Sales/Use Tax (Calendar 2004) Motor Vehicle Sales Tax (Calendar 2004) Motor Vehicle License Tax (Calendar 2004) Motor Fuels Tax (Calendar 2004) Corporate Income Tax (Calendar 2003) State Property Tax (Payable 2004) <div style="text-align: right;">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.

2004 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2003 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 126 and 127.

The total state aids and credits contained in this report equal about \$11.33 billion, whereas the total of the seven major taxes listed in this report equal \$11.52 billion paid by residents and an additional \$0.8 billion paid by nonresidents.

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 \$13.66 billion in fiscal year 2003 and \$14.4 billion in fiscal year 2004. 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 2003 Update report (published December 2004). Therefore, the \$12.29 billion total taxes listed in this report (residents and nonresidents) is almost 87.6 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
I. Major State Aids/Credits				
A. Aids to Local Governments				
Education Aid (2003-2004)		\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)				
Medical Assistance		1,922,263	18.0	374
Minnesota Family Investment Program		52,588	0.5	10
General Assistance including GAMC		263,770	2.5	51
Social Services		1,079,207	10.1	210
Miscellaneous		121,968	1.1	24
Total		3,439,796	32.2	669
Highway Aid (Calendar 2004)				
County Aid		366,081	3.4	71
Municipal Aid		112,548	1.1	22
Township Aid		31,815	0.3	6
Total		510,444	4.8	99
Local Government Aid (Calendar 2004)		437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)		18,922	0.2	4
County Program Aid (Payable 2004)		111,623	1.0	22
Community Corrections Funding (2004)		72,752	0.7	14
Total Aids		10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)				
Homestead Market Value Credit		313,385	87.1	61
Agricultural Market Value Credit		24,096	6.7	5
Miscellaneous Credits		22,128	6.2	4
Total Property Tax Credits		359,610	100.0	70
C. Property Tax Refunds (03 filed 04)				
Regular (Homeowners)		135,603	48.5	26
Regular (Renters)		140,304	50.2	27
Targeting Refund		3,704	1.3	1
Total Property Tax Refunds		279,611	100.0	54
Total Aids/Credits		\$11,332,709	100.0%	\$2,203
II. Property Tax Data				
A. Property Tax Levy (Payable 2004)				
County Levy		\$1,755,046	30.8%	\$341
City/Town Levy		1,285,025	22.5	250
School District Net Tax Capacity Levy		857,825	15.0	167
School District Referendum Market Value Levy		386,799	6.8	75
Miscellaneous District Levy		795,615	14.0	155
State Property Tax Levy		621,124	10.9	121
Total Levy		\$5,701,433	100.0%	\$1,108
Less Property Tax Credits		359,610		70
Net Property Taxes Payable		5,341,823		1,038
B. Property Valuation (2003 Assessment)				
Market Valuation		\$363,472,255		\$70,644
Referendum Market Valuation		316,770,882		61,567
Net Tax Capacity (NTC)		4,135,304		804
C. Average Local NTC Tax Rate		112.981		
Avg. Referendum Mkt. Value Tax Rate		0.129		
III. Major State Taxes				
Individual Income Tax (2003 filed 2004)		\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)		3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)		538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)		504,901	4.4	98
Motor Fuels Tax (Calendar 2004)		643,837	5.6	125
Corporate Income Tax (Calendar 2003)		545,714	4.7	106
State Property Tax (Payable 2004)		621,124	5.4	121
Total State Taxes		\$11,519,500	100.0%	\$2,239

		STATEWIDE SUMMARY - INCLUDES NONRESIDENTS		
		Amount		
		(000s)	Percent	Per Capita
I. Major State Aids/Credits				
A. Aids to Local Governments				
Education Aid (2003-2004)		\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)				
Medical Assistance		1,922,263	18.0	374
Minnesota Family Investment Program		52,588	0.5	10
General Assistance including GAMC		263,770	2.5	51
Social Services		1,079,207	10.1	210
Miscellaneous		121,968	1.1	24
Total		3,439,796	32.2	669
Highway Aid (Calendar 2004)				
County Aid		366,081	3.4	71
Municipal Aid		112,548	1.1	22
Township Aid		31,815	0.3	6
Total		510,444	4.8	99
Local Government Aid (Calendar 2004)		437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)		18,922	0.2	4
County Program Aid (Payable 2004)		111,623	1.0	22
Community Corrections Funding (2004)		72,752	0.7	14
Total Aids		10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)				
Homestead Market Value Credit		313,385	87.1	61
Agricultural Market Value Credit		24,096	6.7	5
Miscellaneous Credits		22,128	6.2	4
Total Property Tax Credits		359,610	100.0	70
C. Property Tax Refunds (03 filed 04)				
Regular (Homeowners)		135,603	48.5	26
Regular (Renters)		140,304	50.2	27
Targeting Refund		3,704	1.3	1
Total Property Tax Refunds		279,611	100.0	54
Total Aids/Credits		\$11,332,709	100.0%	\$2,203
II. Property Tax Data				
A. Property Tax Levy (Payable 2004)				
County Levy		\$1,755,046	30.8%	\$341
City/Town Levy		1,285,025	22.5	250
School District Net Tax Capacity Levy		857,825	15.0	167
School District Referendum Market Value Levy		386,799	6.8	75
Miscellaneous District Levy		795,615	14.0	155
State Property Tax Levy		621,124	10.9	121
Total Levy		\$5,701,433	100.0%	\$1,108
Less Property Tax Credits		359,610		70
Net Property Taxes Payable		5,341,823		1,038
B. Property Valuation (2003 Assessment)				
Market Valuation		\$363,472,255		\$70,644
Referendum Market Valuation		316,770,882		61,567
Net Tax Capacity (NTC)		0		0
C. Average Local NTC Tax Rate		112.981		
Avg. Referendum Mkt. Value Tax Rate		0.129		
III. Major State Taxes				
Individual Income Tax (2003 filed 2004)		\$5,312,682	43.2%	\$1,033
Sales/Use Tax (Calendar 2004)		4,122,617	33.5	801
Motor Vehicle Sales Tax (Calendar 2003)		538,835	4.4	105
Motor Vehicle License Tax (Calendar 2003)		504,901	4.1	98
Motor Fuels Tax (Calendar 2003)		643,837	5.2	125
Corporate Income Tax (Calendar 2003)		545,714	4.4	106
State Property Tax (Payable 2004)		621,124	5.1	121
Total State Taxes		\$12,289,710	100.0%	\$2,389

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 54.2 percent of the education aid goes to metro counties and 45.8 percent goes to nonmetro counties.

2004 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2003 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 126 and 127.

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 \$770 million. Appendix B has a list of the type of tax and amounts not entirely allocated to Minnesota counties.

	METRO			NONMETRO		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (2003-2004)	\$3,310,140	59.9%	\$1,195	\$2,792,299	54.0%	\$1,176
Human Services Aid (Calendar 2004)						
Medical Assistance	998,634	18.1	360	923,629	17.9	389
Minnesota Family Investment Program	31,744	0.6	11	20,843	0.4	9
General Assistance including GAMC	163,502	3.0	59	100,268	1.9	42
Social Services	557,335	10.1	201	521,873	10.1	220
Miscellaneous	74,483	1.3	27	47,485	0.9	20
Total	1,825,697	33.1	659	1,614,099	31.2	680
Highway Aid (Calendar 2004)						
County Aid	67,432	1.2	24	298,649	5.8	126
Municipal Aid	77,453	1.4	28	35,095	0.7	15
Township Aid	1,724	0.0	1	30,091	0.6	13
Total	146,609	2.7	53	363,835	7.0	153
Local Government Aid (Calendar 2004)	160,918	2.9	58	276,595	5.3	117
Disparity Reduction Aid (Calendar 2004)	1,370	0.0	0	17,551	0.3	7
County Program Aid (Payable 2004)	39,269	0.7	14	72,353	1.4	30
Community Corrections Funding (2004)	38,284	0.7	14	34,468	0.7	15
Total Aids	5,522,288	100.0	1,993	5,171,201	100.0	2,178
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	151,810	98.9	55	161,575	78.4	68
Agricultural Market Value Credit	1,434	0.9	1	22,662	11.0	10
Miscellaneous Credits	307	0.2	0	21,822	10.6	9
Total Property Tax Credits	153,551	100.0	55	206,059	100.0	87
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	95,200	49.6	34	40,403	46.1	17
Regular (Renters)	94,394	49.1	34	45,910	52.4	19
Targeting Refund	2,463	1.3	1	1,241	1.4	1
Total Property Tax Refunds	192,057	100.0	69	87,553	100.0	37
Total Aids/Credits	\$5,867,896	100.0%	\$2,118	\$5,464,813	100.0%	\$2,302
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$898,955	24.7%	\$324	\$856,091	41.6%	\$361
City/Town Levy	794,257	21.8	287	490,768	23.9	207
School District Net Tax Capacity Levy	525,589	14.4	190	332,236	16.1	140
School District Referendum Market Value Levy	299,110	8.2	108	87,688	4.3	37
Miscellaneous District Levy	709,996	19.5	256	85,618	4.2	36
State Property Tax Levy	415,974	11.4	150	205,150	10.0	86
Total Levy	\$3,643,881	100.0%	\$1,315	\$2,057,552	100.0%	\$867
Less Property Tax Credits	153,551		55	206,059		87
Net Property Taxes Payable	3,490,330		1,260	1,851,493		780
B. Property Valuation (2003 Assessment)						
Market Valuation	\$213,869,839		\$77,181	\$149,602,416		\$63,015
Referendum Market Valuation	211,722,244		76,406	105,048,638		44,248
Net Tax Capacity (NTC)	2,564,679		926	1,570,625		662
C. Average Local NTC Tax Rate	113.449			112.216		
Avg. Referendum Mkt. Value Tax Rate	0.150			0.086		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$3,480,724	46.8%	\$1,256	\$1,641,568	40.2%	\$691
Sales/Use Tax (Calendar 2004)	2,288,290	30.8	826	1,254,507	30.7	528
Motor Vehicle Sales Tax (Calendar 2004)	282,119	3.8	102	256,715	6.3	108
Motor Vehicle License Tax (Calendar 2004)	273,353	3.7	99	231,549	5.7	98
Motor Fuels Tax (Calendar 2004)	301,386	4.1	109	342,451	8.4	144
Corporate Income Tax (Calendar 2003)	395,356	5.3	143	150,358	3.7	63
State Property Tax (Payable 2004)	415,974	5.6	150	205,150	5.0	86
Total State Taxes	\$7,437,202	100.0%	\$2,684	\$4,082,298	100.0%	\$1,720

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
A. Aids to Local Governments				
Education Aid (2003-2004)	\$3,310,140	54.2%	\$2,792,299	45.8%
Human Services Aid (Calendar 2004)				
Medical Assistance	998,634	52.0	923,629	48.0
Minnesota Family Investment Program	31,744	60.4	20,843	39.6
General Assistance including GAMC	163,502	62.0	100,268	38.0
Social Services	557,335	51.6	521,873	48.4
Miscellaneous	74,483	61.1	47,485	38.9
Total	1,825,697	53.1	1,614,099	46.9
Highway Aid (Calendar 2004)				
County Aid	67,432	18.4	298,649	81.6
Municipal Aid	77,453	68.8	35,095	31.2
Township Aid	1,724	5.4	30,091	94.6
Total	146,609	28.7	363,835	71.3
Local Government Aid (Calendar 2004)	160,918	36.8	276,595	63.2
Disparity Reduction Aid (Calendar 2004)	1,370	7.2	17,551	92.8
County Program Aid (Payable 2004)	39,269	35.2	72,353	64.8
Community Corrections Funding (2004)	38,284	52.6	34,468	47.4
Total Aids	5,522,288	51.6	5,171,201	48.4
B. Property Tax Credits (Payable 2004)				
Homestead Market Value Credit	151,810	48.4	161,575	51.6
Agricultural Market Value Credit	1,434	6.0	22,662	94.0
Miscellaneous Credits	307	1.4	21,822	98.6
Total Property Tax Credits	153,551	42.7	206,059	57.3
C. Property Tax Refunds (03 filed 04)				
Regular (Homeowners)	95,200	70.2	40,403	29.8
Regular (Renters)	94,394	67.3	45,910	32.7
Targeting Refund	2,463	66.5	1,241	33.5
Total Property Tax Refunds	192,057	68.7	87,553	31.3
Total Aids/Credits	\$5,867,896	51.8%	\$5,464,813	48.2%
II. Property Tax Data				
A. Property Tax Levy (Payable 2004)				
County Levy	\$898,955	51.2%	\$856,091	48.8%
City/Town Levy	794,257	61.8	490,768	38.2
School District Net Tax Capacity Levy	525,589	61.3	332,236	38.7
School District Referendum Market Value Levy	299,110	77.3	87,688	22.7
Miscellaneous District Levy	709,996	89.2	85,618	10.8
State Property Tax Levy	415,974	67.0	205,150	33.0
Total Levy	\$3,643,881	63.9%	\$2,057,552	36.1%
Less Property Tax Credits	153,551		206,059	
Net Property Taxes Payable	3,490,330		1,851,493	
B. Property Valuation (2003 Assessment)				
Market Valuation	\$213,869,839		\$149,602,416	
Referendum Market Valuation	211,722,244		105,048,638	
Net Tax Capacity (NTC)	2,564,679		1,570,625	
C. Average Local NTC Tax Rate	113.449		112.216	
Avg. Referendum Mkt. Value Tax Rate	0.150		0.086	
III. Major State Taxes				
Individual Income Tax (2003 filed 2004)	\$3,480,724	68.0%	\$1,641,568	32.0%
Sales/Use Tax (Calendar 2004)	2,288,290	64.6	1,254,507	35.4
Motor Vehicle Sales Tax (Calendar 2004)	282,119	52.4	256,715	47.6
Motor Vehicle License Tax (Calendar 2004)	273,353	54.1	231,549	45.9
Motor Fuels Tax (Calendar 2004)	301,386	46.8	342,451	53.2
Corporate Income Tax (Calendar 2003)	395,356	72.4	150,358	27.6
State Property Tax (Payable 2004)	415,974	67.0	205,150	33.0
Total State Taxes	\$7,437,202	64.6%	\$4,082,298	35.4%

3. Regional Data

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

- Map on page 124 is total per capita aid and credits by economic development region
- Map on page 125 is total per capita taxes (residents only) by economic development region
- Map on page 126 is per capita personal income by county
- Map page 127 is per capita personal income by region

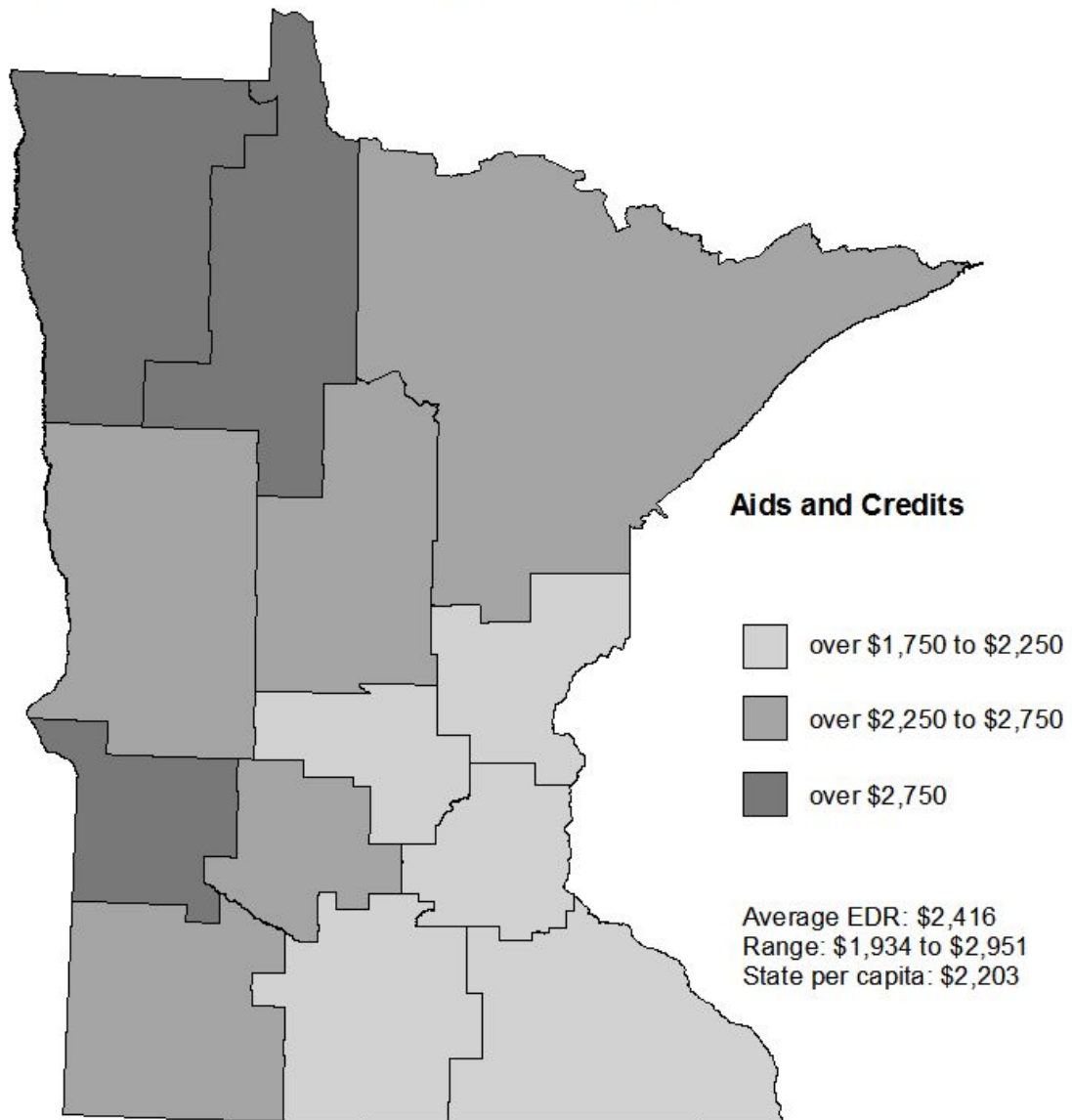
Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. There is a separate table for each region.

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

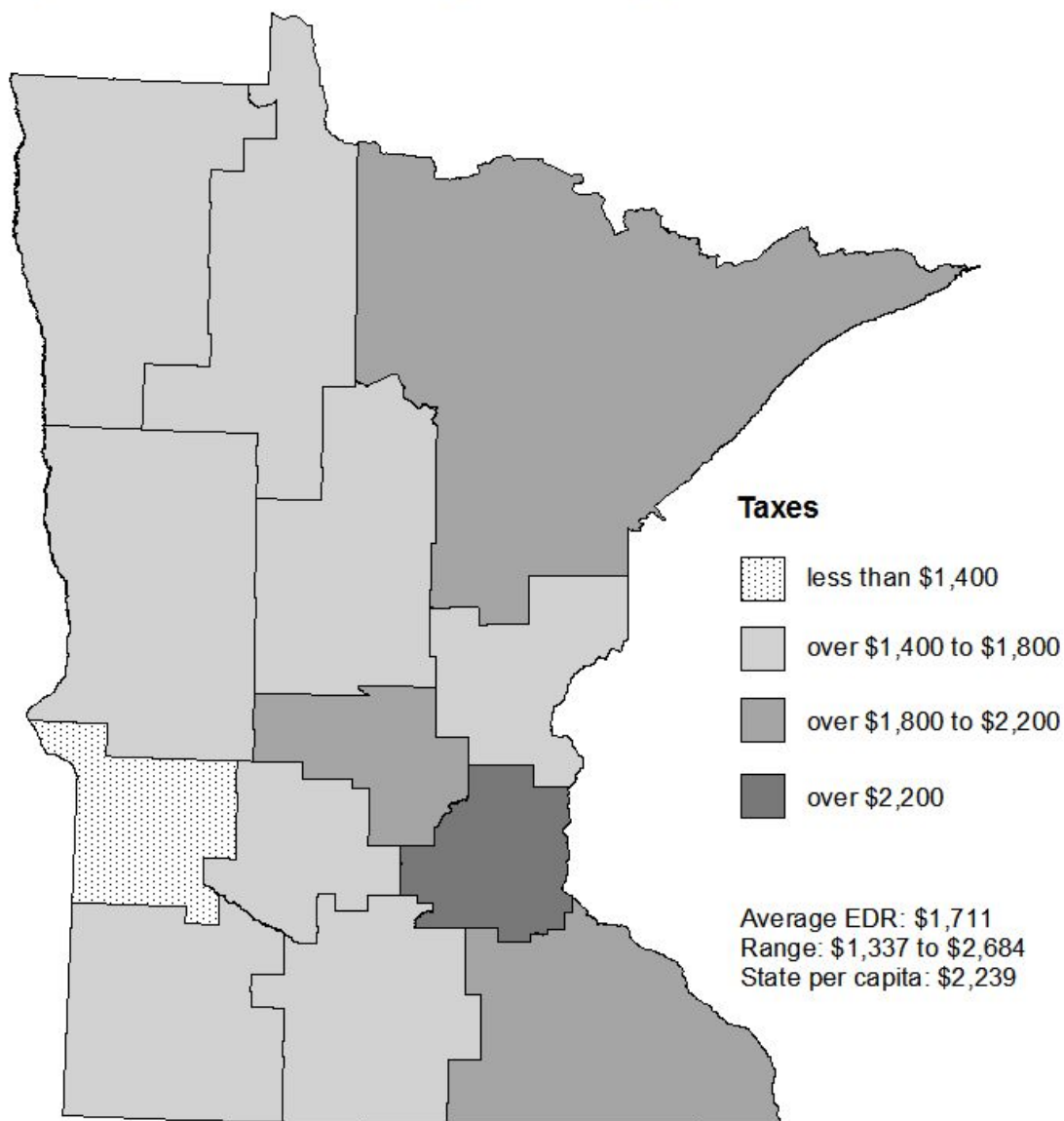
The map of Minnesota on page 6 and table on page 7 show the counties that are located in each of the 13 economic development regions.

2004 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2003 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 126 and 127.

Total Aids and Credits (\$11.3 billion), per capita by Economic Development Region

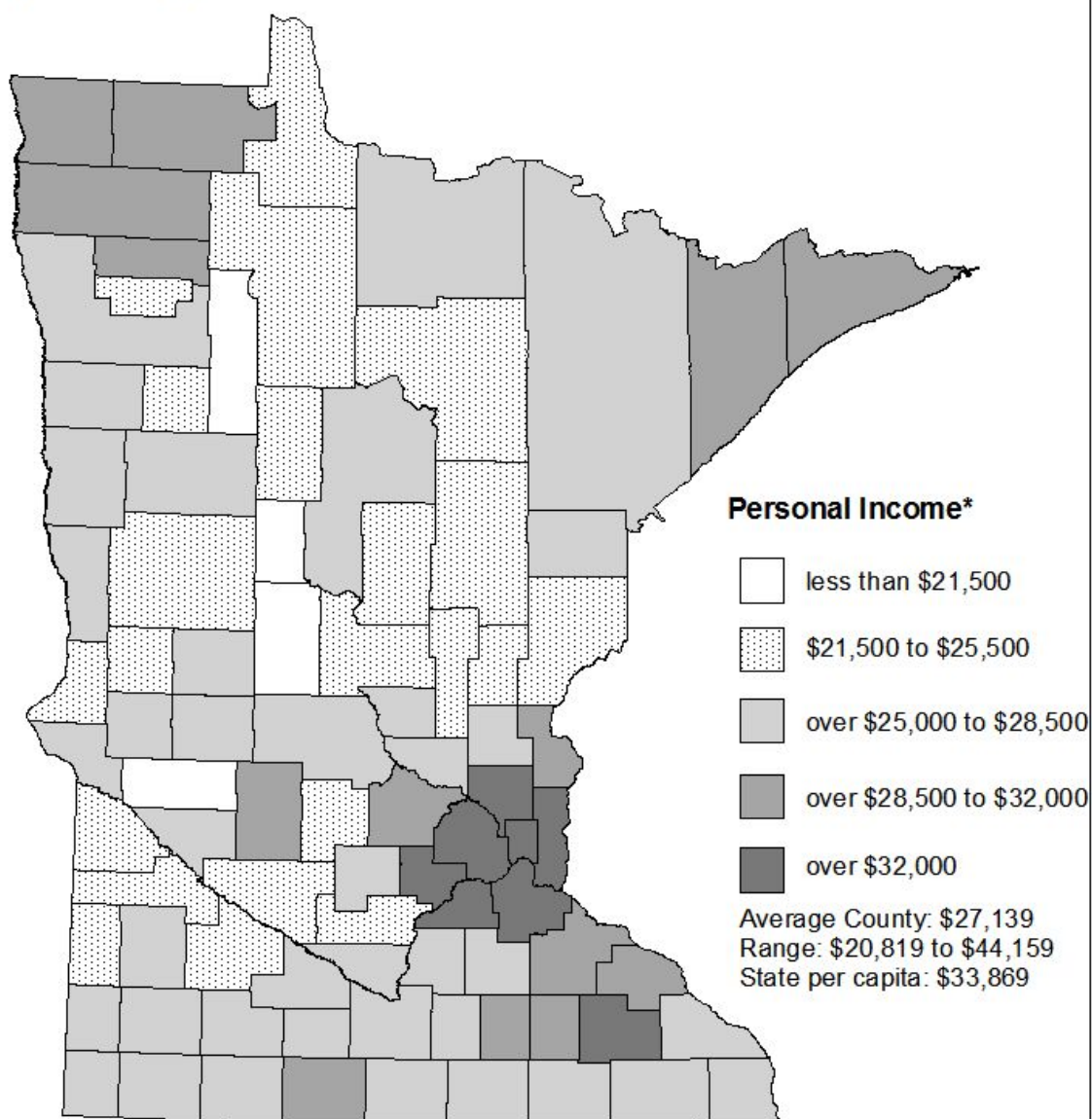


Total Taxes (\$11.5 billion),* per capita by Economic Development Region



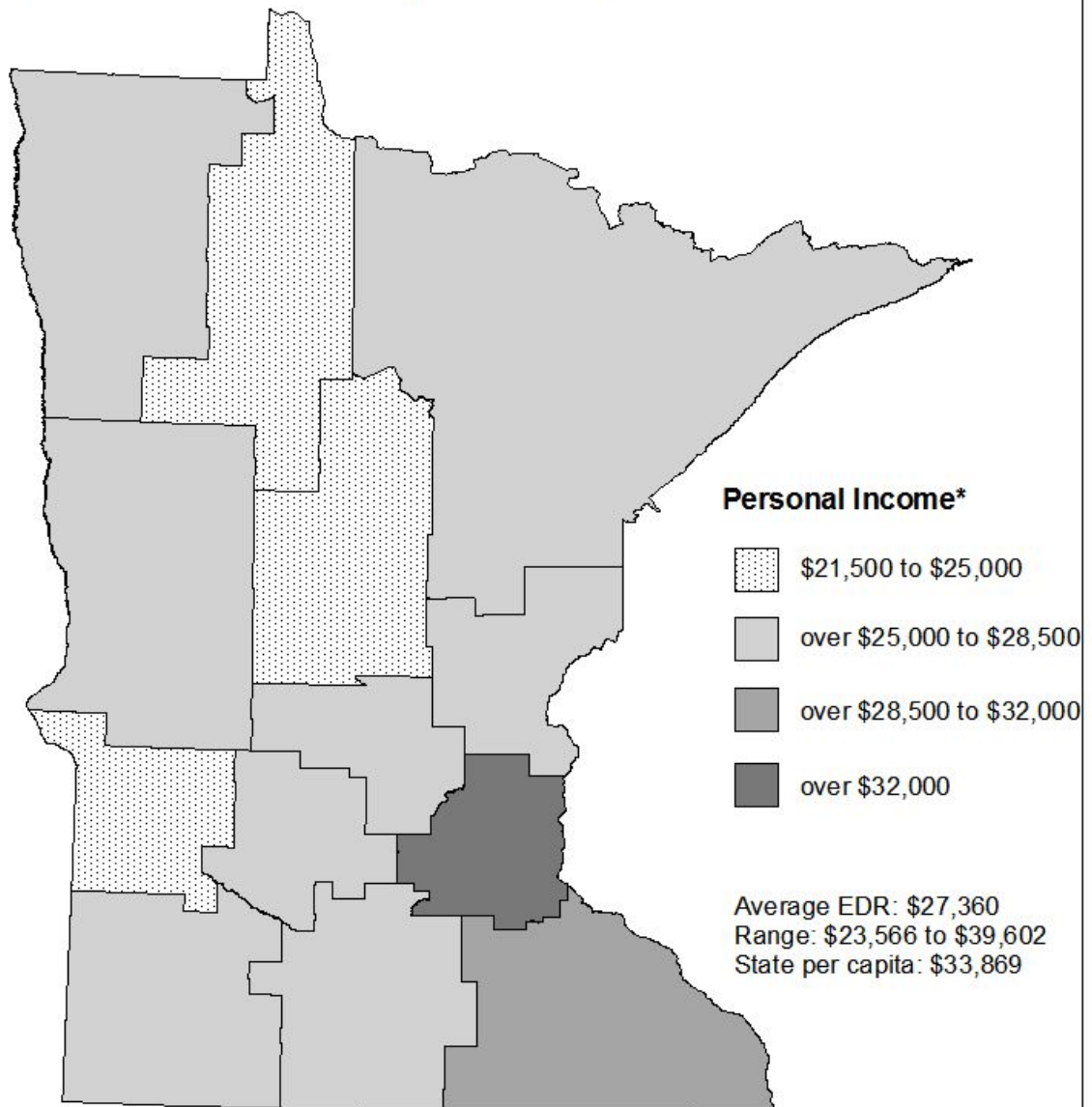
* Total taxes include only the taxes on residents. The \$770 million not allocated to Minnesota counties (i.e., nonresidents) is excluded.

Personal Income (\$172.3 billion in 2003), per capita by County



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

Personal Income (\$172.3 billion in 2003), per capita by Economic Development Region



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

I. Major State Aids/Credits	NW (1)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2003-2004)	\$121,086	50.0%	\$1,388	\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)						
Medical Assistance	42,808	17.7	491	1,922,263	18.0	374
Minnesota Family Investment Program	765	0.3	9	52,588	0.5	10
General Assistance including GAMC	3,350	1.4	38	263,770	2.5	51
Social Services	23,183	9.6	266	1,079,207	10.1	210
Miscellaneous	1,909	0.8	22	121,968	1.1	24
Total	72,014	29.7	826	3,439,796	32.2	669
Highway Aid (Calendar 2004)						
County Aid	25,041	10.3	287	366,081	3.4	71
Municipal Aid	1,341	0.6	15	112,548	1.1	22
Township Aid	4,160	1.7	48	31,815	0.3	6
Total	30,543	12.6	350	510,444	4.8	99
Local Government Aid (Calendar 2004)	12,248	5.1	140	437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)	591	0.2	7	18,922	0.2	4
County Program Aid (Payable 2004)	4,081	1.7	47	111,623	1.0	22
Community Corrections Funding (2004)	1,585	0.7	18	72,752	0.7	14
Total Aids	242,148	100.0	2,776	10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	5,050	67.6	58	313,385	87.1	61
Agricultural Market Value Credit	1,517	20.3	17	24,096	6.7	5
Miscellaneous Credits	904	12.1	10	22,128	6.2	4
Total Property Tax Credits	7,471	100.0	86	359,610	100.0	70
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	895	44.5	10	135,603	48.5	26
Regular (Renters)	1,103	54.9	13	140,304	50.2	27
Targeting Refund	11	0.6	0	3,704	1.3	1
Total Property Tax Refunds	2,009	100.0	23	279,611	100.0	54
Total Aids/Credits	\$251,628	100.0%	\$2,885	\$11,332,709	100.0%	\$2,203
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$30,712	43.5%	\$352	\$1,755,046	30.8%	\$341
City/Town Levy	16,917	24.0	194	1,285,025	22.5	250
School District Net Tax Capacity Levy	9,472	13.4	109	857,825	15.0	167
School District Referendum Market Value Levy	2,739	3.9	31	386,799	6.8	75
Miscellaneous District Levy	4,389	6.2	50	795,615	14.0	155
State Property Tax Levy	6,302	8.9	72	621,124	10.9	121
Total Levy	\$70,529	100.0%	809	\$5,701,433	100.0%	1,108
Less Property Tax Credits	7,471		86	359,610		70
Net Property Taxes Payable	63,059		723	5,341,823		1,038
B. Property Valuation (2003 Assessment)						
Market Valuation	\$4,473,824		\$51,286	\$363,472,255		\$70,644
Referendum Market Valuation	2,274,201		\$26,071	316,770,882		61,567
Net Tax Capacity (NTC)	44,927		515	4,135,304		804
C. Average Local NTC Tax Rate	136.864			112.981		
Avg. Referendum Mkt. Value Tax Rate	0.120			0.129		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$57,745	44.2%	\$662	\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)	30,466	23.3	349	3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)	9,797	7.5	112	538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)	8,633	6.6	99	504,901	4.4	98
Motor Fuels Tax (Calendar 2004)	13,121	10.0	150	643,837	5.6	125
Corporate Income Tax (Calendar 2003)	4,688	3.6	54	545,714	4.7	106
State Property Tax (Payable 2004)	6,302	4.8	72	621,124	5.4	121
Total State Taxes	\$130,751	100.0%	\$1,499	\$11,519,500	100.0%	\$2,239

	HEADWATERS (2)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (2003-2004)	\$112,201	52.8%	\$1,419	\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)						
Medical Assistance	46,738	22.0	591	1,922,263	18.0	374
Minnesota Family Investment Program	2,395	1.1	30	52,588	0.5	10
General Assistance including GAMC	4,597	2.2	58	263,770	2.5	51
Social Services	18,967	8.9	240	1,079,207	10.1	210
Miscellaneous	1,742	0.8	22	121,968	1.1	24
Total	74,439	35.0	941	3,439,796	32.2	669
Highway Aid (Calendar 2004)						
County Aid	15,082	7.1	191	366,081	3.4	71
Municipal Aid	403	0.2	5	112,548	1.1	22
Township Aid	1,019	0.5	13	31,815	0.3	6
Total	16,505	7.8	209	510,444	4.8	99
Local Government Aid (Calendar 2004)	5,492	2.6	69	437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)	266	0.1	3	18,922	0.2	4
County Program Aid (Payable 2004)	2,319	1.1	29	111,623	1.0	22
Community Corrections Funding (2004)	1,314	0.6	17	72,752	0.7	14
Total Aids	212,534	100.0	2,688	10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	4,716	87.6	60	313,385	87.1	61
Agricultural Market Value Credit	665	12.4	8	24,096	6.7	5
Miscellaneous Credits	2	0.0	0	22,128	6.2	4
Total Property Tax Credits	5,383	100.0	68	359,610	100.0	70
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	1,047	47.1	13	135,603	48.5	26
Regular (Renters)	1,158	52.1	15	140,304	50.2	27
Targeting Refund	17	0.8	0	3,704	1.3	1
Total Property Tax Refunds	2,221	100.0	28	279,611	100.0	54
Total Aids/Credits	\$220,139	100.0%	\$2,784	\$11,332,709	100.0%	\$2,203
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$29,957	46.4%	\$379	\$1,755,046	30.8%	\$341
City/Town Levy	9,852	15.3	125	1,285,025	22.5	250
School District Net Tax Capacity Levy	13,676	21.2	173	857,825	15.0	167
School District Referendum Market Value Levy	1,579	2.4	20	386,799	6.8	75
Miscellaneous District Levy	1,450	2.2	18	795,615	14.0	155
State Property Tax Levy	8,081	12.5	102	621,124	10.9	121
Total Levy	\$64,594	100.0%	817	\$5,701,433	100.0%	1,108
Less Property Tax Credits	5,383		68	359,610		70
Net Property Taxes Payable	59,211		749	5,341,823		1,038
B. Property Valuation (2003 Assessment)						
Market Valuation	\$4,191,730		\$53,011	\$363,472,255		\$70,644
Referendum Market Valuation	2,842,788		\$35,951	316,770,882		61,567
Net Tax Capacity (NTC)	45,231		572	4,135,304		804
C. Average Local NTC Tax Rate	121.452			112.981		
Avg. Referendum Mkt. Value Tax Rate	0.056			0.129		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$37,488	31.8%	\$474	\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)	42,604	36.1	539	3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)	7,756	6.6	98	538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)	6,812	5.8	86	504,901	4.4	98
Motor Fuels Tax (Calendar 2004)	10,646	9.0	135	643,837	5.6	125
Corporate Income Tax (Calendar 2003)	4,536	3.8	57	545,714	4.7	106
State Property Tax (Payable 2004)	8,081	6.9	102	621,124	5.4	121
Total State Taxes	\$117,923	100.0%	\$1,491	\$11,519,500	100.0%	\$2,239

	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (2003-2004)	\$351,934	44.7%	\$1,091	\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)						
Medical Assistance	158,791	20.2	492	1,922,263	18.0	374
Minnesota Family Investment Program	3,687	0.5	11	52,588	0.5	10
General Assistance including GAMC	23,269	3.0	72	263,770	2.5	51
Social Services	98,454	12.5	305	1,079,207	10.1	210
Miscellaneous	10,389	1.3	32	121,968	1.1	24
Total	294,589	37.4	913	3,439,796	32.2	669
Highway Aid (Calendar 2004)						
County Aid	43,358	5.5	134	366,081	3.4	71
Municipal Aid	8,259	1.0	26	112,548	1.1	22
Township Aid	1,435	0.2	4	31,815	0.3	6
Total	53,051	6.7	164	510,444	4.8	99
Local Government Aid (Calendar 2004)	60,039	7.6	186	437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)	10,766	1.4	33	18,922	0.2	4
County Program Aid (Payable 2004)	10,500	1.3	33	111,623	1.0	22
Community Corrections Funding (2004)	6,228	0.8	19	72,752	0.7	14
Total Aids	787,108	100.0	2,439	10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	23,512	59.8	73	313,385	87.1	61
Agricultural Market Value Credit	733	1.9	2	24,096	6.7	5
Miscellaneous Credits	15,048	38.3	47	22,128	6.2	4
Total Property Tax Credits	39,293	100.0	122	359,610	100.0	70
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	4,817	39.3	15	135,603	48.5	26
Regular (Renters)	7,359	60.1	23	140,304	50.2	27
Targeting Refund	72	0.6	0	3,704	1.3	1
Total Property Tax Refunds	12,247	100.0	38	279,611	100.0	54
Total Aids/Credits	\$838,649	100.0%	\$2,599	\$11,332,709	100.0%	\$2,203
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$135,126	47.6%	\$419	\$1,755,046	30.8%	\$341
City/Town Levy	61,670	21.7	191	1,285,025	22.5	250
School District Net Tax Capacity Levy	27,949	9.9	87	857,825	15.0	167
School District Referendum Market Value Levy	7,768	2.7	24	386,799	6.8	75
Miscellaneous District Levy	18,805	6.6	58	795,615	14.0	155
State Property Tax Levy	32,403	11.4	100	621,124	10.9	121
Total Levy	\$283,722	100.0%	879	\$5,701,433	100.0%	1,108
Less Property Tax Credits	39,293		122	359,610		70
Net Property Taxes Payable	244,428		757	5,341,823		1,038
B. Property Valuation (2003 Assessment)						
Market Valuation	\$17,510,736		\$54,261	\$363,472,255		\$70,644
Referendum Market Valuation	13,947,567		\$43,220	316,770,882		61,567
Net Tax Capacity (NTC)	197,440		612	4,135,304		804
C. Average Local NTC Tax Rate	123.303			112.981		
Avg. Referendum Mkt. Value Tax Rate	0.056			0.129		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$208,111	35.5%	\$645	\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)	215,696	36.8	668	3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)	34,750	5.9	108	538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)	31,514	5.4	98	504,901	4.4	98
Motor Fuels Tax (Calendar 2004)	44,193	7.5	137	643,837	5.6	125
Corporate Income Tax (Calendar 2003)	19,995	3.4	62	545,714	4.7	106
State Property Tax (Payable 2004)	32,403	5.5	100	621,124	5.4	121
Total State Taxes	\$586,662	100.0%	\$1,818	\$11,519,500	100.0%	\$2,239

I. Major State Aids/Credits	W CENTRAL (4)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2003-2004)	\$240,768	50.5%	\$1,114	\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)						
Medical Assistance	93,881	19.7	435	1,922,263	18.0	374
Minnesota Family Investment Program	1,863	0.4	9	52,588	0.5	10
General Assistance including GAMC	9,140	1.9	42	263,770	2.5	51
Social Services	52,872	11.1	245	1,079,207	10.1	210
Miscellaneous	4,270	0.9	20	121,968	1.1	24
Total	162,025	34.0	750	3,439,796	32.2	669
Highway Aid (Calendar 2004)						
County Aid	32,120	6.7	149	366,081	3.4	71
Municipal Aid	2,818	0.6	13	112,548	1.1	22
Township Aid	3,881	0.8	18	31,815	0.3	6
Total	38,818	8.1	180	510,444	4.8	99
Local Government Aid (Calendar 2004)	24,077	5.0	111	437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)	326	0.1	2	18,922	0.2	4
County Program Aid (Payable 2004)	8,480	1.8	39	111,623	1.0	22
Community Corrections Funding (2004)	2,655	0.6	12	72,752	0.7	14
Total Aids	477,148	100.0	2,209	10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	14,953	67.6	69	313,385	87.1	61
Agricultural Market Value Credit	2,651	12.0	12	24,096	6.7	5
Miscellaneous Credits	4,502	20.4	21	22,128	6.2	4
Total Property Tax Credits	22,106	100.0	102	359,610	100.0	70
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	2,686	39.5	12	135,603	48.5	26
Regular (Renters)	4,070	59.8	19	140,304	50.2	27
Targeting Refund	46	0.7	0	3,704	1.3	1
Total Property Tax Refunds	6,802	100.0	31	279,611	100.0	54
Total Aids/Credits	\$506,056	100.0%	\$2,342	\$11,332,709	100.0%	\$2,203
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$79,799	45.2%	\$369	\$1,755,046	30.8%	\$341
City/Town Levy	38,325	21.7	177	1,285,025	22.5	250
School District Net Tax Capacity Levy	27,480	15.6	127	857,825	15.0	167
School District Referendum Market Value Levy	4,097	2.3	19	386,799	6.8	75
Miscellaneous District Levy	7,457	4.2	35	795,615	14.0	155
State Property Tax Levy	19,511	11.0	90	621,124	10.9	121
Total Levy	\$176,669	100.0%	818	\$5,701,433	100.0%	1,108
Less Property Tax Credits	22,106		102	359,610		70
Net Property Taxes Payable	154,564		715	5,341,823		1,038
B. Property Valuation (2003 Assessment)						
Market Valuation	\$14,382,775		\$66,576	\$363,472,255		\$70,644
Referendum Market Valuation	8,790,019		\$40,688	316,770,882		61,567
Net Tax Capacity (NTC)	146,052		676	4,135,304		804
C. Average Local NTC Tax Rate	104.627			112.981		
Avg. Referendum Mkt. Value Tax Rate	0.049			0.129		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$132,850	36.6%	\$615	\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)	121,105	33.4	561	3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)	23,382	6.5	108	538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)	20,745	5.7	96	504,901	4.4	98
Motor Fuels Tax (Calendar 2004)	34,045	9.4	158	643,837	5.6	125
Corporate Income Tax (Calendar 2003)	10,868	3.0	50	545,714	4.7	106
State Property Tax (Payable 2004)	19,511	5.4	90	621,124	5.4	121
Total State Taxes	\$362,506	100.0%	\$1,678	\$11,519,500	100.0%	\$2,239

I. Major State Aids/Credits	FIVE (5)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2003-2004)	\$204,520	55.4%	\$1,287	\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)						
Medical Assistance	72,544	19.7	456	1,922,263	18.0	374
Minnesota Family Investment Program	1,624	0.4	10	52,588	0.5	10
General Assistance including GAMC	7,896	2.1	50	263,770	2.5	51
Social Services	37,038	10.0	233	1,079,207	10.1	210
Miscellaneous	3,475	0.9	22	121,968	1.1	24
Total	122,578	33.2	771	3,439,796	32.2	669
Highway Aid (Calendar 2004)						
County Aid	18,552	5.0	117	366,081	3.4	71
Municipal Aid	1,063	0.3	7	112,548	1.1	22
Township Aid	1,920	0.5	12	31,815	0.3	6
Total	21,535	5.8	136	510,444	4.8	99
Local Government Aid (Calendar 2004)	11,790	3.2	74	437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)	368	0.1	2	18,922	0.2	4
County Program Aid (Payable 2004)	5,383	1.5	34	111,623	1.0	22
Community Corrections Funding (2004)	2,789	0.8	18	72,752	0.7	14
Total Aids	368,963	100.0	2,322	10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	11,374	79.6	72	313,385	87.1	61
Agricultural Market Value Credit	1,803	12.6	11	24,096	6.7	5
Miscellaneous Credits	1,116	7.8	7	22,128	6.2	4
Total Property Tax Credits	14,294	100.0	90	359,610	100.0	70
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	2,765	50.6	17	135,603	48.5	26
Regular (Renters)	2,652	48.5	17	140,304	50.2	27
Targeting Refund	50	0.9	0	3,704	1.3	1
Total Property Tax Refunds	5,468	100.0	34	279,611	100.0	54
Total Aids/Credits	\$388,724	100.0%	\$2,446	\$11,332,709	100.0%	\$2,203
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$58,230	37.9%	\$366	\$1,755,046	30.8%	\$341
City/Town Levy	36,703	23.9	231	1,285,025	22.5	250
School District Net Tax Capacity Levy	25,930	16.9	163	857,825	15.0	167
School District Referendum Market Value Levy	3,189	2.1	20	386,799	6.8	75
Miscellaneous District Levy	4,307	2.8	27	795,615	14.0	155
State Property Tax Levy	25,346	16.5	159	621,124	10.9	121
Total Levy	\$153,705	100.0%	967	\$5,701,433	100.0%	1,108
Less Property Tax Credits	14,294		90	359,610		70
Net Property Taxes Payable	139,411		877	5,341,823		1,038
B. Property Valuation (2003 Assessment)						
Market Valuation	\$12,554,202		\$78,994	\$363,472,255		\$70,644
Referendum Market Valuation	7,797,308		\$49,062	316,770,882		61,567
Net Tax Capacity (NTC)	132,587		834	4,135,304		804
C. Average Local NTC Tax Rate	94.360			112.981		
Avg. Referendum Mkt. Value Tax Rate	0.042			0.129		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$87,856	32.1%	\$553	\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)	93,736	34.3	590	3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)	17,691	6.5	111	538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)	15,778	5.8	99	504,901	4.4	98
Motor Fuels Tax (Calendar 2004)	25,527	9.3	161	643,837	5.6	125
Corporate Income Tax (Calendar 2003)	7,557	2.8	48	545,714	4.7	106
State Property Tax (Payable 2004)	25,346	9.3	159	621,124	5.4	121
Total State Taxes	\$273,492	100.0%	\$1,721	\$11,519,500	100.0%	\$2,239

I. Major State Aids/Credits	SIX EAST (6E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2003-2004)	\$141,417	55.1%	\$1,201	\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)						
Medical Assistance	44,859	17.5	381	1,922,263	18.0	374
Minnesota Family Investment Program	1,042	0.4	9	52,588	0.5	10
General Assistance including GAMC	3,699	1.4	31	263,770	2.5	51
Social Services	25,797	10.0	219	1,079,207	10.1	210
Miscellaneous	1,935	0.8	16	121,968	1.1	24
Total	77,331	30.1	657	3,439,796	32.2	669
Highway Aid (Calendar 2004)						
County Aid	14,546	5.7	124	366,081	3.4	71
Municipal Aid	1,672	0.7	14	112,548	1.1	22
Township Aid	1,452	0.6	12	31,815	0.3	6
Total	17,670	6.9	150	510,444	4.8	99
Local Government Aid (Calendar 2004)	14,085	5.5	120	437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)	367	0.1	3	18,922	0.2	4
County Program Aid (Payable 2004)	4,583	1.8	39	111,623	1.0	22
Community Corrections Funding (2004)	1,408	0.5	12	72,752	0.7	14
Total Aids	256,861	100.0	2,182	10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	8,595	85.7	73	313,385	87.1	61
Agricultural Market Value Credit	1,429	14.2	12	24,096	6.7	5
Miscellaneous Credits	7	0.1	0	22,128	6.2	4
Total Property Tax Credits	10,031	100.0	85	359,610	100.0	70
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	2,754	51.6	23	135,603	48.5	26
Regular (Renters)	2,364	44.3	20	140,304	50.2	27
Targeting Refund	218	4.1	2	3,704	1.3	1
Total Property Tax Refunds	5,335	100.0	45	279,611	100.0	54
Total Aids/Credits	\$272,228	100.0%	\$2,313	\$11,332,709	100.0%	\$2,203
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$48,840	45.6%	\$415	\$1,755,046	30.8%	\$341
City/Town Levy	25,548	23.9	217	1,285,025	22.5	250
School District Net Tax Capacity Levy	14,738	13.8	125	857,825	15.0	167
School District Referendum Market Value Levy	6,693	6.3	57	386,799	6.8	75
Miscellaneous District Levy	3,203	3.0	27	795,615	14.0	155
State Property Tax Levy	7,977	7.5	68	621,124	10.9	121
Total Levy	\$106,999	100.0%	909	\$5,701,433	100.0%	1,108
Less Property Tax Credits	10,031		85	359,610		70
Net Property Taxes Payable	96,968		824	5,341,823		1,038
B. Property Valuation (2003 Assessment)						
Market Valuation	\$7,668,250		\$65,150	\$363,472,255		\$70,644
Referendum Market Valuation	4,797,798		\$40,763	316,770,882		61,567
Net Tax Capacity (NTC)	75,892		645	4,135,304		804
C. Average Local NTC Tax Rate	121.658			112.981		
Avg. Referendum Mkt. Value Tax Rate	0.140			0.129		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$80,316	40.7%	\$682	\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)	60,538	30.7	514	3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)	13,272	6.7	113	538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)	11,871	6.0	101	504,901	4.4	98
Motor Fuels Tax (Calendar 2004)	15,217	7.7	129	643,837	5.6	125
Corporate Income Tax (Calendar 2003)	8,133	4.1	69	545,714	4.7	106
State Property Tax (Payable 2004)	7,977	4.0	68	621,124	5.4	121
Total State Taxes	\$197,325	100.0%	\$1,676	\$11,519,500	100.0%	\$2,239

I. Major State Aids/Credits	MN VALLEY (6W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2003-2004)	\$66,332	48.3%	\$1,373	\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)						
Medical Assistance	26,322	19.2	545	1,922,263	18.0	374
Minnesota Family Investment Program	250	0.2	5	52,588	0.5	10
General Assistance including GAMC	1,528	1.1	32	263,770	2.5	51
Social Services	12,637	9.2	262	1,079,207	10.1	210
Miscellaneous	1,139	0.8	24	121,968	1.1	24
Total	41,877	30.5	867	3,439,796	32.2	669
Highway Aid (Calendar 2004)						
County Aid	13,046	9.5	270	366,081	3.4	71
Municipal Aid	191	0.1	4	112,548	1.1	22
Township Aid	1,925	1.4	40	31,815	0.3	6
Total	15,162	11.0	314	510,444	4.8	99
Local Government Aid (Calendar 2004)	8,776	6.4	182	437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)	819	0.6	17	18,922	0.2	4
County Program Aid (Payable 2004)	3,506	2.6	73	111,623	1.0	22
Community Corrections Funding (2004)	745	0.5	15	72,752	0.7	14
Total Aids	137,218	100.0	2,841	10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	2,991	73.2	62	313,385	87.1	61
Agricultural Market Value Credit	1,094	26.8	23	24,096	6.7	5
Miscellaneous Credits	0	0.0	0	22,128	6.2	4
Total Property Tax Credits	4,085	100.0	85	359,610	100.0	70
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	592	47.2	12	135,603	48.5	26
Regular (Renters)	657	52.3	14	140,304	50.2	27
Targeting Refund	7	0.5	0	3,704	1.3	1
Total Property Tax Refunds	1,256	100.0	26	279,611	100.0	54
Total Aids/Credits	\$142,558	100.0%	\$2,951	\$11,332,709	100.0%	\$2,203
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$20,225	48.0%	\$419	\$1,755,046	30.8%	\$341
City/Town Levy	10,951	26.0	227	1,285,025	22.5	250
School District Net Tax Capacity Levy	5,317	12.6	110	857,825	15.0	167
School District Referendum Market Value Levy	1,461	3.5	30	386,799	6.8	75
Miscellaneous District Levy	1,334	3.2	28	795,615	14.0	155
State Property Tax Levy	2,826	6.7	59	621,124	10.9	121
Total Levy	\$42,114	100.0%	872	\$5,701,433	100.0%	1,108
Less Property Tax Credits	4,085		85	359,610		70
Net Property Taxes Payable	38,029		787	5,341,823		1,038
B. Property Valuation (2003 Assessment)						
Market Valuation	\$3,469,226		\$71,818	\$363,472,255		\$70,644
Referendum Market Valuation	1,271,937		\$26,331	316,770,882		61,567
Net Tax Capacity (NTC)	31,256		647	4,135,304		804
C. Average Local NTC Tax Rate	120.316			112.981		
Avg. Referendum Mkt. Value Tax Rate	0.132			0.129		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$27,139	42.0%	\$562	\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)	15,181	23.5	314	3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)	5,460	8.5	113	538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)	4,802	7.4	99	504,901	4.4	98
Motor Fuels Tax (Calendar 2004)	6,970	10.8	144	643,837	5.6	125
Corporate Income Tax (Calendar 2003)	2,226	3.4	46	545,714	4.7	106
State Property Tax (Payable 2004)	2,826	4.4	59	621,124	5.4	121
Total State Taxes	\$64,605	100.0%	\$1,337	\$11,519,500	100.0%	\$2,239

I. Major State Aids/Credits	E CENTRAL (7E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2003-2004)	\$187,014	59.8%	\$1,214	\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)						
Medical Assistance	55,207	17.6	358	1,922,263	18.0	374
Minnesota Family Investment Program	1,232	0.4	8	52,588	0.5	10
General Assistance including GAMC	6,882	2.2	45	263,770	2.5	51
Social Services	27,357	8.7	178	1,079,207	10.1	210
Miscellaneous	2,188	0.7	14	121,968	1.1	24
Total	92,866	29.7	603	3,439,796	32.2	669
Highway Aid (Calendar 2004)						
County Aid	17,281	5.5	112	366,081	3.4	71
Municipal Aid	673	0.2	4	112,548	1.1	22
Township Aid	1,137	0.4	7	31,815	0.3	6
Total	19,092	6.1	124	510,444	4.8	99
Local Government Aid (Calendar 2004)	5,627	1.8	37	437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)	144	0.0	1	18,922	0.2	4
County Program Aid (Payable 2004)	5,688	1.8	37	111,623	1.0	22
Community Corrections Funding (2004)	2,427	0.8	16	72,752	0.7	14
Total Aids	312,859	100.0	2,031	10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	10,807	86.4	70	313,385	87.1	61
Agricultural Market Value Credit	1,678	13.4	11	24,096	6.7	5
Miscellaneous Credits	19	0.2	0	22,128	6.2	4
Total Property Tax Credits	12,504	100.0	81	359,610	100.0	70
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	4,462	64.4	29	135,603	48.5	26
Regular (Renters)	2,427	35.0	16	140,304	50.2	27
Targeting Refund	36	0.5	0	3,704	1.3	1
Total Property Tax Refunds	6,925	100.0	45	279,611	100.0	54
Total Aids/Credits	\$332,288	100.0%	\$2,157	\$11,332,709	100.0%	\$2,203
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$58,113	45.5%	\$377	\$1,755,046	30.8%	\$341
City/Town Levy	27,766	21.8	180	1,285,025	22.5	250
School District Net Tax Capacity Levy	25,392	19.9	165	857,825	15.0	167
School District Referendum Market Value Levy	3,704	2.9	24	386,799	6.8	75
Miscellaneous District Levy	3,900	3.1	25	795,615	14.0	155
State Property Tax Levy	8,782	6.9	57	621,124	10.9	121
Total Levy	\$127,659	100.0%	829	\$5,701,433	100.0%	1,108
Less Property Tax Credits	12,504		81	359,610		70
Net Property Taxes Payable	115,155		747	5,341,823		1,038
B. Property Valuation (2003 Assessment)						
Market Valuation	\$8,931,260		\$57,965	\$363,472,255		\$70,644
Referendum Market Valuation	7,348,338		\$47,692	316,770,882		61,567
Net Tax Capacity (NTC)	92,426		600	4,135,304		804
C. Average Local NTC Tax Rate	124.288			112.981		
Avg. Referendum Mkt. Value Tax Rate	0.054			0.129		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$102,526	43.4%	\$665	\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)	58,598	24.8	380	3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)	17,181	7.3	112	538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)	15,480	6.6	100	504,901	4.4	98
Motor Fuels Tax (Calendar 2004)	26,988	11.4	175	643,837	5.6	125
Corporate Income Tax (Calendar 2003)	6,413	2.7	42	545,714	4.7	106
State Property Tax (Payable 2004)	8,782	3.7	57	621,124	5.4	121
Total State Taxes	\$235,969	100.0%	\$1,531	\$11,519,500	100.0%	\$2,239

I. Major State Aids/Credits	CENTRAL MN (7W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2003-2004)	\$447,079	67.3%	\$1,226	\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)						
Medical Assistance	89,317	13.4	245	1,922,263	18.0	374
Minnesota Family Investment Program	2,002	0.3	5	52,588	0.5	10
General Assistance including GAMC	10,762	1.6	30	263,770	2.5	51
Social Services	53,153	8.0	146	1,079,207	10.1	210
Miscellaneous	5,463	0.8	15	121,968	1.1	24
Total	160,696	24.2	441	3,439,796	32.2	669
Highway Aid (Calendar 2004)						
County Aid	17,361	2.6	48	366,081	3.4	71
Municipal Aid	5,861	0.9	16	112,548	1.1	22
Township Aid	1,530	0.2	4	31,815	0.3	6
Total	24,752	3.7	68	510,444	4.8	99
Local Government Aid (Calendar 2004)	21,976	3.3	60	437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)	161	0.0	0	18,922	0.2	4
County Program Aid (Payable 2004)	5,338	0.8	15	111,623	1.0	22
Community Corrections Funding (2004)	4,346	0.7	12	72,752	0.7	14
Total Aids	664,349	100.0	1,822	10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	22,873	90.6	63	313,385	87.1	61
Agricultural Market Value Credit	2,332	9.2	6	24,096	6.7	5
Miscellaneous Credits	36	0.1	0	22,128	6.2	4
Total Property Tax Credits	25,240	100.0	69	359,610	100.0	70
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	7,645	49.1	21	135,603	48.5	26
Regular (Renters)	7,700	49.4	21	140,304	50.2	27
Targeting Refund	235	1.5	1	3,704	1.3	1
Total Property Tax Refunds	15,580	100.0	43	279,611	100.0	54
Total Aids/Credits	\$705,168	100.0%	\$1,934	\$11,332,709	100.0%	\$2,203
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$110,541	33.7%	\$303	\$1,755,046	30.8%	\$341
City/Town Levy	83,751	25.5	230	1,285,025	22.5	250
School District Net Tax Capacity Levy	66,933	20.4	184	857,825	15.0	167
School District Referendum Market Value Levy	18,397	5.6	50	386,799	6.8	75
Miscellaneous District Levy	16,388	5.0	45	795,615	14.0	155
State Property Tax Levy	32,452	9.9	89	621,124	10.9	121
Total Levy	\$328,463	100.0%	901	\$5,701,433	100.0%	1,108
Less Property Tax Credits	25,240		69	359,610		70
Net Property Taxes Payable	303,224		832	5,341,823		1,038
B. Property Valuation (2003 Assessment)						
Market Valuation	\$22,173,433		\$60,812	\$363,472,255		\$70,644
Referendum Market Valuation	19,757,879		\$54,187	316,770,882		61,567
Net Tax Capacity (NTC)	250,679		688	4,135,304		804
C. Average Local NTC Tax Rate	110.555			112.981		
Avg. Referendum Mkt. Value Tax Rate	0.096			0.129		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$305,538	43.6%	\$838	\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)	213,025	30.4	584	3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)	38,338	5.5	105	538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)	35,639	5.1	98	504,901	4.4	98
Motor Fuels Tax (Calendar 2004)	52,380	7.5	144	643,837	5.6	125
Corporate Income Tax (Calendar 2003)	23,340	3.3	64	545,714	4.7	106
State Property Tax (Payable 2004)	32,452	4.6	89	621,124	5.4	121
Total State Taxes	\$700,712	100.0%	\$1,922	\$11,519,500	100.0%	\$2,239

I. Major State Aids/Credits	SOUTHWEST (8)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2003-2004)	\$149,473	50.2%	\$1,253	\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)						
Medical Assistance	53,219	17.9	446	1,922,263	18.0	374
Minnesota Family Investment Program	795	0.3	7	52,588	0.5	10
General Assistance including GAMC	3,676	1.2	31	263,770	2.5	51
Social Services	27,052	9.1	227	1,079,207	10.1	210
Miscellaneous	2,476	0.8	21	121,968	1.1	24
Total	87,218	29.3	731	3,439,796	32.2	669
Highway Aid (Calendar 2004)						
County Aid	27,547	9.3	231	366,081	3.4	71
Municipal Aid	1,054	0.4	9	112,548	1.1	22
Township Aid	4,430	1.5	37	31,815	0.3	6
Total	33,031	11.1	277	510,444	4.8	99
Local Government Aid (Calendar 2004)	19,738	6.6	165	437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)	901	0.3	8	18,922	0.2	4
County Program Aid (Payable 2004)	5,377	1.8	45	111,623	1.0	22
Community Corrections Funding (2004)	1,868	0.6	16	72,752	0.7	14
Total Aids	297,606	100.0	2,494	10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	7,623	77.4	64	313,385	87.1	61
Agricultural Market Value Credit	2,225	22.6	19	24,096	6.7	5
Miscellaneous Credits	0	0.0	0	22,128	6.2	4
Total Property Tax Credits	9,848	100.0	83	359,610	100.0	70
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	1,416	42.3	12	135,603	48.5	26
Regular (Renters)	1,869	55.8	16	140,304	50.2	27
Targeting Refund	63	1.9	1	3,704	1.3	1
Total Property Tax Refunds	3,348	100.0	28	279,611	100.0	54
Total Aids/Credits	\$310,801	100.0%	\$2,605	\$11,332,709	100.0%	\$2,203
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$47,098	44.3%	\$395	\$1,755,046	30.8%	\$341
City/Town Levy	24,519	23.1	205	1,285,025	22.5	250
School District Net Tax Capacity Levy	19,259	18.1	161	857,825	15.0	167
School District Referendum Market Value Levy	3,561	3.3	30	386,799	6.8	75
Miscellaneous District Levy	4,088	3.8	34	795,615	14.0	155
State Property Tax Levy	7,792	7.3	65	621,124	10.9	121
Total Levy	\$106,317	100.0%	891	\$5,701,433	100.0%	1,108
Less Property Tax Credits	9,848		83	359,610		70
Net Property Taxes Payable	96,470		808	5,341,823		1,038
B. Property Valuation (2003 Assessment)						
Market Valuation	\$8,886,534		\$74,473	\$363,472,255		\$70,644
Referendum Market Valuation	3,524,404		\$29,536	316,770,882		61,567
Net Tax Capacity (NTC)	82,685		693	4,135,304		804
C. Average Local NTC Tax Rate	114.465			112.981		
Avg. Referendum Mkt. Value Tax Rate	0.110			0.129		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$65,117	37.8%	\$546	\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)	48,303	28.1	405	3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)	13,453	7.8	113	538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)	11,791	6.9	99	504,901	4.4	98
Motor Fuels Tax (Calendar 2004)	18,831	10.9	158	643,837	5.6	125
Corporate Income Tax (Calendar 2003)	6,767	3.9	57	545,714	4.7	106
State Property Tax (Payable 2004)	7,792	4.5	65	621,124	5.4	121
Total State Taxes	\$172,054	100.0%	\$1,442	\$11,519,500	100.0%	\$2,239

I. Major State Aids/Credits	NINE (9)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2003-2004)	\$244,834	52.1%	\$1,080	\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)						
Medical Assistance	82,954	17.6	366	1,922,263	18.0	374
Minnesota Family Investment Program	1,796	0.4	8	52,588	0.5	10
General Assistance including GAMC	7,516	1.6	33	263,770	2.5	51
Social Services	46,163	9.8	204	1,079,207	10.1	210
Miscellaneous	3,743	0.8	17	121,968	1.1	24
Total	142,173	30.2	627	3,439,796	32.2	669
Highway Aid (Calendar 2004)						
County Aid	29,629	6.3	131	366,081	3.4	71
Municipal Aid	3,426	0.7	15	112,548	1.1	22
Township Aid	2,852	0.6	13	31,815	0.3	6
Total	35,907	7.6	158	510,444	4.8	99
Local Government Aid (Calendar 2004)	35,819	7.6	158	437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)	844	0.2	4	18,922	0.2	4
County Program Aid (Payable 2004)	7,246	1.5	32	111,623	1.0	22
Community Corrections Funding (2004)	3,217	0.7	14	72,752	0.7	14
Total Aids	470,040	100.0	2,074	10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	15,542	85.2	69	313,385	87.1	61
Agricultural Market Value Credit	2,574	14.1	11	24,096	6.7	5
Miscellaneous Credits	125	0.7	1	22,128	6.2	4
Total Property Tax Credits	18,241	100.0	80	359,610	100.0	70
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	3,098	40.5	14	135,603	48.5	26
Regular (Renters)	4,490	58.7	20	140,304	50.2	27
Targeting Refund	58	0.8	0	3,704	1.3	1
Total Property Tax Refunds	7,647	100.0	34	279,611	100.0	54
Total Aids/Credits	\$495,928	100.0%	\$2,188	\$11,332,709	100.0%	\$2,203
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$77,650	43.5%	\$343	\$1,755,046	30.8%	\$341
City/Town Levy	47,038	26.4	208	1,285,025	22.5	250
School District Net Tax Capacity Levy	22,142	12.4	98	857,825	15.0	167
School District Referendum Market Value Levy	9,195	5.2	41	386,799	6.8	75
Miscellaneous District Levy	5,538	3.1	24	795,615	14.0	155
State Property Tax Levy	16,749	9.4	74	621,124	10.9	121
Total Levy	\$178,312	100.0%	787	\$5,701,433	100.0%	1,108
Less Property Tax Credits	18,241		80	359,610		70
Net Property Taxes Payable	160,071		706	5,341,823		1,038
B. Property Valuation (2003 Assessment)						
Market Valuation	\$15,400,378		\$67,945	\$363,472,255		\$70,644
Referendum Market Valuation	9,199,190		\$40,586	316,770,882		61,567
Net Tax Capacity (NTC)	153,458		677	4,135,304		804
C. Average Local NTC Tax Rate	99.159			112.981		
Avg. Referendum Mkt. Value Tax Rate	0.102			0.129		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$151,411	40.9%	\$668	\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)	111,242	30.1	491	3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)	24,324	6.6	107	538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)	21,762	5.9	96	504,901	4.4	98
Motor Fuels Tax (Calendar 2004)	30,152	8.1	133	643,837	5.6	125
Corporate Income Tax (Calendar 2003)	14,331	3.9	63	545,714	4.7	106
State Property Tax (Payable 2004)	16,749	4.5	74	621,124	5.4	121
Total State Taxes	\$369,970	100.0%	\$1,632	\$11,519,500	100.0%	\$2,239

	SE MN (10)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (2003-2004)	\$525,640	55.7%	\$1,096	\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)						
Medical Assistance	156,989	16.6	327	1,922,263	18.0	374
Minnesota Family Investment Program	3,393	0.4	7	52,588	0.5	10
General Assistance including GAMC	17,954	1.9	37	263,770	2.5	51
Social Services	99,200	10.5	207	1,079,207	10.1	210
Miscellaneous	8,757	0.9	18	121,968	1.1	24
Total	286,293	30.3	597	3,439,796	32.2	669
Highway Aid (Calendar 2004)						
County Aid	45,086	4.8	94	366,081	3.4	71
Municipal Aid	8,334	0.9	17	112,548	1.1	22
Township Aid	4,349	0.5	9	31,815	0.3	6
Total	57,769	6.1	121	510,444	4.8	99
Local Government Aid (Calendar 2004)	56,930	6.0	119	437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)	1,998	0.2	4	18,922	0.2	4
County Program Aid (Payable 2004)	9,852	1.0	21	111,623	1.0	22
Community Corrections Funding (2004)	5,887	0.6	12	72,752	0.7	14
Total Aids	944,368	100.0	1,970	10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	33,539	89.3	70	313,385	87.1	61
Agricultural Market Value Credit	3,962	10.5	8	24,096	6.7	5
Miscellaneous Credits	63	0.2	0	22,128	6.2	4
Total Property Tax Credits	37,564	100.0	78	359,610	100.0	70
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	8,225	43.9	17	135,603	48.5	26
Regular (Renters)	10,061	53.8	21	140,304	50.2	27
Targeting Refund	429	2.3	1	3,704	1.3	1
Total Property Tax Refunds	18,715	100.0	39	279,611	100.0	54
Total Aids/Credits	\$1,000,646	100.0%	\$2,087	\$11,332,709	100.0%	\$2,203
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$159,799	38.2%	\$333	\$1,755,046	30.8%	\$341
City/Town Levy	107,729	25.7	225	1,285,025	22.5	250
School District Net Tax Capacity Levy	73,949	17.7	154	857,825	15.0	167
School District Referendum Market Value Levy	25,305	6.0	53	386,799	6.8	75
Miscellaneous District Levy	14,759	3.5	31	795,615	14.0	155
State Property Tax Levy	36,927	8.8	77	621,124	10.9	121
Total Levy	\$418,469	100.0%	873	\$5,701,433	100.0%	1,108
Less Property Tax Credits	37,564		78	359,610		70
Net Property Taxes Payable	380,905		795	5,341,823		1,038
B. Property Valuation (2003 Assessment)						
Market Valuation	\$29,960,069		\$62,495	\$363,472,255		\$70,644
Referendum Market Valuation	23,497,208		\$49,014	316,770,882		61,567
Net Tax Capacity (NTC)	317,992		663	4,135,304		804
C. Average Local NTC Tax Rate	111.932			112.981		
Avg. Referendum Mkt. Value Tax Rate	0.109			0.129		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$385,470	44.3%	\$804	\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)	244,013	28.0	509	3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)	51,312	5.9	107	538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)	46,723	5.4	97	504,901	4.4	98
Motor Fuels Tax (Calendar 2004)	64,380	7.4	134	643,837	5.6	125
Corporate Income Tax (Calendar 2003)	41,504	4.8	87	545,714	4.7	106
State Property Tax (Payable 2004)	36,927	4.2	77	621,124	5.4	121
Total State Taxes	\$870,330	100.0%	\$1,815	\$11,519,500	100.0%	\$2,239

I. Major State Aids/Credits	METRO (11)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2003-2004)	\$3,310,140	59.9%	\$1,195	\$6,102,439	57.1%	\$1,186
Human Services Aid (Calendar 2004)						
Medical Assistance	998,634	18.1	360	1,922,263	18.0	374
Minnesota Family Investment Program	31,744	0.6	11	52,588	0.5	10
General Assistance including GAMC	163,502	3.0	59	263,770	2.5	51
Social Services	557,335	10.1	201	1,079,207	10.1	210
Miscellaneous	74,483	1.3	27	121,968	1.1	24
Total	1,825,697	33.1	659	3,439,796	32.2	669
Highway Aid (Calendar 2004)						
County Aid	67,432	1.2	24	366,081	3.4	71
Municipal Aid	77,453	1.4	28	112,548	1.1	22
Township Aid	1,724	0.0	1	31,815	0.3	6
Total	146,609	2.7	53	510,444	4.8	99
Local Government Aid (Calendar 2004)	160,918	2.9	58	437,513	4.1	85
Disparity Reduction Aid (Calendar 2004)	1,370	0.0	0	18,922	0.2	4
County Program Aid (Payable 2004)	39,269	0.7	14	111,623	1.0	22
Community Corrections Funding (2004)	38,284	0.7	14	72,752	0.7	14
Total Aids	5,522,288	100.0	1,993	10,693,489	100.0	2,078
B. Property Tax Credits (Payable 2004)						
Homestead Market Value Credit	151,810	98.9	55	313,385	87.1	61
Agricultural Market Value Credit	1,434	0.9	1	24,096	6.7	5
Miscellaneous Credits	307	0.2	0	22,128	6.2	4
Total Property Tax Credits	153,551	100.0	55	359,610	100.0	70
C. Property Tax Refunds (03 filed 04)						
Regular (Homeowners)	95,200	49.6	34	135,603	48.5	26
Regular (Renters)	94,394	49.1	34	140,304	50.2	27
Targeting Refund	2,463	1.3	1	3,704	1.3	1
Total Property Tax Refunds	192,057	100.0	69	279,611	100.0	54
Total Aids/Credits	\$5,867,896	100.0%	\$2,118	\$11,332,709	100.0%	\$2,203
II. Property Tax Data						
A. Property Tax Levy (Payable 2004)						
County Levy	\$898,955	24.7%	\$324	\$1,755,046	30.8%	\$341
City/Town Levy	794,257	21.8	287	1,285,025	22.5	250
School District Net Tax Capacity Levy	525,589	14.4	190	857,825	15.0	167
School District Referendum Market Value Levy	299,110	8.2	108	386,799	6.8	75
Miscellaneous District Levy	709,996	19.5	256	795,615	14.0	155
State Property Tax Levy	415,974	11.4	150	621,124	10.9	121
Total Levy	\$3,643,881	100.0%	1,315	\$5,701,433	100.0%	1,108
Less Property Tax Credits	153,551		55	359,610		70
Net Property Taxes Payable	3,490,330		1,260	5,341,823		1,038
B. Property Valuation (2003 Assessment)						
Market Valuation	\$213,869,839		\$77,181	\$363,472,255		\$70,644
Referendum Market Valuation	211,722,244		\$76,406	316,770,882		61,567
Net Tax Capacity (NTC)	2,564,679		926	4,135,304		804
C. Average Local NTC Tax Rate	113.449			112.981		
Avg. Referendum Mkt. Value Tax Rate	0.150			0.129		
III. Major State Taxes						
Individual Income Tax (2003 filed 2004)	\$3,480,724	46.8%	\$1,256	\$5,122,292	44.5%	\$996
Sales/Use Tax (Calendar 2004)	2,288,290	30.8	826	3,542,797	30.8	689
Motor Vehicle Sales Tax (Calendar 2004)	282,119	3.8	102	538,835	4.7	105
Motor Vehicle License Tax (Calendar 2004)	273,353	3.7	99	504,901	4.4	98
Motor Fuels Tax (Calendar 2004)	301,386	4.1	109	643,837	5.6	125
Corporate Income Tax (Calendar 2003)	395,356	5.3	143	545,714	4.7	106
State Property Tax (Payable 2004)	415,974	5.6	150	621,124	5.4	121
Total State Taxes	\$7,437,202	100.0%	\$2,684	\$11,519,500	100.0%	\$2,239

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 2004 estimated population, which was used for each county in determining the county and region per capita amounts, is on page 5. 2004 population is used to calculate per capita amounts throughout this report, even if 2003 is the most recent year for which data for a particular aid or tax is available.

I. Major State Aids/Credits	AITKIN			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$16,557	45.6%	\$1,029	\$1,091	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	8,374	23.1	521	492	374
Minnesota Family Investment Program	157	0.4	10	11	10
General Assistance including GAMC	1,070	2.9	67	72	51
Social Services	3,632	10.0	226	305	210
Miscellaneous	374	1.0	23	32	24
Total	13,606	37.5	846	913	669
Highway Aid (Calendar 2004)					
County Aid	3,534	9.7	220	134	71
Municipal Aid	0	0.0	0	26	22
Township Aid	517	1.4	32	4	6
Total	4,051	11.2	252	164	99
Local Government Aid (Calendar 2004)	541	1.5	34	186	85
Disparity Reduction Aid (Calendar 2004)	23	0.1	1	33	4
County Program Aid (Payable 2004)	1,264	3.5	79	33	22
Community Corrections Funding (2004)	265	0.7	16	19	14
Total Aids	36,308	100.0	2,257	2,439	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,332	55.7	83	73	61
Agricultural Market Value Credit	198	8.3	12	2	5
Miscellaneous Credits	860	36.0	53	47	4
Total Property Tax Credits	2,391	100.0	149	122	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	145	38.6	9	15	26
Regular (Renters)	225	60.2	14	23	27
Targeting Refund	4	1.2	0	0	1
Total Property Tax Refunds	374	100.0	23	38	54
Total Aids/Credits	\$39,073	100.0%	\$2,429	\$2,599	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$8,619	51.3%	\$536	\$419	\$341
City/Town Levy	3,550	21.1	221	191	250
School District Net Tax Capacity Levy	1,976	11.8	123	87	167
School District Referendum Market Value Levy	129	0.8	8	24	75
Miscellaneous District Levy	356	2.1	22	58	155
State Property Tax Levy	2,175	12.9	135	100	121
Total Levy	\$16,803	100.0%	\$1,045	\$879	\$1,108
Less Property Tax Credits	2,391		149	122	70
Net Property Taxes Payable	14,413		896	757	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,408,107		\$87,542	\$54,261	\$70,644
Referendum Market Valuation	678,544		\$42,185	43,220	61,567
Net Tax Capacity (NTC)	14,116		878	612	804
C. Average Local NTC Tax Rate	1.026				
Avg. Referendum Mkt. Value Tax Rate	0.021				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$7,843	31.7%	\$488	\$645	\$996
Sales/Use Tax (Calendar 2004)	7,382	29.9	459	668	689
Motor Vehicle Sales Tax (Calendar 2004)	1,970	8.0	122	108	105
Motor Vehicle License Tax (Calendar 2004)	1,785	7.2	111	98	98
Motor Fuels Tax (Calendar 2004)	3,089	12.5	192	137	125
Corporate Income Tax (Calendar 2003)	466	1.9	29	62	106
State Property Tax (Payable 2004)	2,175	8.8	135	100	121
Total State Taxes	\$24,708	100.0%	\$1,536	\$1,818	\$2,239

I. Major State Aids/Credits	ANOKA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$448,766	70.1%	\$1,416	\$1,195	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	87,663	13.7	277	360	374
Minnesota Family Investment Program	2,538	0.4	8	11	10
General Assistance including GAMC	13,862	2.2	44	59	51
Social Services	48,520	7.6	153	201	210
Miscellaneous	3,774	0.6	12	27	24
Total	156,357	24.4	494	659	669
Highway Aid (Calendar 2004)					
County Aid	7,786	1.2	25	24	71
Municipal Aid	8,947	1.4	28	28	22
Township Aid	61	0.0	0	1	6
Total	16,794	2.6	53	53	99
Local Government Aid (Calendar 2004)	5,108	0.8	16	58	85
Disparity Reduction Aid (Calendar 2004)	0	0.0	0	0	4
County Program Aid (Payable 2004)	8,660	1.4	27	14	22
Community Corrections Funding (2004)	4,520	0.7	14	14	14
Total Aids	640,205	100.0	2,021	1,993	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	19,767	99.3	62	55	61
Agricultural Market Value Credit	130	0.7	0	1	5
Miscellaneous Credits	4	0.0	0	0	4
Total Property Tax Credits	19,900	100.0	63	55	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	8,205	52.7	26	34	26
Regular (Renters)	7,272	46.7	23	34	27
Targeting Refund	97	0.6	0	1	1
Total Property Tax Refunds	15,575	100.0	49	69	54
Total Aids/Credits	\$675,680	100.0%	\$2,133	\$2,118	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$71,347	23.8%	\$225	\$324	\$341
City/Town Levy	69,552	23.2	220	287	250
School District Net Tax Capacity Levy	45,466	15.2	144	190	167
School District Referendum Market Value Levy	25,762	8.6	81	108	75
Miscellaneous District Levy	55,563	18.5	175	256	155
State Property Tax Levy	32,067	10.7	101	150	121
Total Levy	\$299,757	100.0%	\$946	\$1,315	\$1,108
Less Property Tax Credits	19,900		63	55	70
Net Property Taxes Payable	279,857		883	1,260	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$20,534,617		\$64,813	\$77,181	\$70,644
Referendum Market Valuation	20,369,635		\$64,292	76,406	61,567
Net Tax Capacity (NTC)	236,617		747	926	804
C. Average Local NTC Tax Rate	1.021				
Avg. Referendum Mkt. Value Tax Rate	0.129				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$309,207	47.2%	\$976	\$1,256	\$996
Sales/Use Tax (Calendar 2004)	189,100	28.8	597	826	689
Motor Vehicle Sales Tax (Calendar 2004)	33,438	5.1	106	102	105
Motor Vehicle License Tax (Calendar 2004)	32,098	4.9	101	99	98
Motor Fuels Tax (Calendar 2004)	33,907	5.2	107	109	125
Corporate Income Tax (Calendar 2003)	25,911	4.0	82	143	106
State Property Tax (Payable 2004)	32,067	4.9	101	150	121
Total State Taxes	\$655,728	100.0%	\$2,070	\$2,684	\$2,239

I. Major State Aids/Credits	BECKER			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$33,373	48.8%	\$1,049	\$1,114	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	16,895	24.7	531	435	374
Minnesota Family Investment Program	512	0.7	16	9	10
General Assistance including GAMC	2,441	3.6	77	42	51
Social Services	7,074	10.4	222	245	210
Miscellaneous	597	0.9	19	20	24
Total	27,518	40.3	865	750	669
Highway Aid (Calendar 2004)					
County Aid	3,786	5.5	119	149	71
Municipal Aid	294	0.4	9	13	22
Township Aid	429	0.6	13	18	6
Total	4,509	6.6	142	180	99
Local Government Aid (Calendar 2004)	1,721	2.5	54	111	85
Disparity Reduction Aid (Calendar 2004)	9	0.0	0	2	4
County Program Aid (Payable 2004)	582	0.9	18	39	22
Community Corrections Funding (2004)	635	0.9	20	12	14
Total Aids	68,346	100.0	2,148	2,209	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,185	85.8	69	69	61
Agricultural Market Value Credit	362	14.2	11	12	5
Miscellaneous Credits	0	0.0	0	21	4
Total Property Tax Credits	2,548	100.0	80	102	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	449	49.3	14	12	26
Regular (Renters)	457	50.2	14	19	27
Targeting Refund	5	0.5	0	0	1
Total Property Tax Refunds	911	100.0	29	31	54
Total Aids/Credits	\$71,805	100.0%	\$2,257	\$2,342	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$13,307	48.4%	\$418	\$369	\$341
City/Town Levy	5,124	18.6	161	177	250
School District Net Tax Capacity Levy	4,261	15.5	134	127	167
School District Referendum Market Value Levy	666	2.4	21	19	75
Miscellaneous District Levy	1,030	3.7	32	35	155
State Property Tax Levy	3,091	11.2	97	90	121
Total Levy	\$27,479	100.0%	\$864	\$818	\$1,108
Less Property Tax Credits	2,548		80	102	70
Net Property Taxes Payable	24,931		784	715	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$2,086,610		\$65,590	\$66,576	\$70,644
Referendum Market Valuation	1,323,129		\$41,591	40,688	61,567
Net Tax Capacity (NTC)	21,366		672	676	804
C. Average Local NTC Tax Rate	1.110				
Avg. Referendum Mkt. Value Tax Rate	0.050				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$16,970	34.5%	\$533	\$615	\$996
Sales/Use Tax (Calendar 2004)	16,128	32.8	507	561	689
Motor Vehicle Sales Tax (Calendar 2004)	3,480	7.1	109	108	105
Motor Vehicle License Tax (Calendar 2004)	3,049	6.2	96	96	98
Motor Fuels Tax (Calendar 2004)	4,578	9.3	144	158	125
Corporate Income Tax (Calendar 2003)	1,867	3.8	59	50	106
State Property Tax (Payable 2004)	3,091	6.3	97	90	121
Total State Taxes	\$49,163	100.0%	\$1,545	\$1,678	\$2,239

I. Major State Aids/Credits	BELTRAMI			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$63,609	54.0%	\$1,505	\$1,419	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	27,214	23.1	644	591	374
Minnesota Family Investment Program	1,747	1.5	41	30	10
General Assistance including GAMC	2,956	2.5	70	58	51
Social Services	11,319	9.6	268	240	210
Miscellaneous	1,068	0.9	25	22	24
Total	44,306	37.6	1,048	941	669
Highway Aid (Calendar 2004)					
County Aid	4,585	3.9	108	191	71
Municipal Aid	403	0.3	10	5	22
Township Aid	307	0.3	7	13	6
Total	5,295	4.5	125	209	99
Local Government Aid (Calendar 2004)	3,477	3.0	82	69	85
Disparity Reduction Aid (Calendar 2004)	9	0.0	0	3	4
County Program Aid (Payable 2004)	121	0.1	3	29	22
Community Corrections Funding (2004)	896	0.8	21	17	14
Total Aids	117,713	100.0	2,785	2,688	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,160	90.3	51	60	61
Agricultural Market Value Credit	231	9.7	5	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,391	100.0	57	68	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	460	39.4	11	13	26
Regular (Renters)	700	60.0	17	15	27
Targeting Refund	6	0.5	0	0	1
Total Property Tax Refunds	1,166	100.0	28	28	54
Total Aids/Credits	\$121,270	100.0%	\$2,869	\$2,784	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$13,774	50.0%	\$326	\$379	\$341
City/Town Levy	3,756	13.6	89	125	250
School District Net Tax Capacity Levy	5,422	19.7	128	173	167
School District Referendum Market Value Levy	1,160	4.2	27	20	75
Miscellaneous District Levy	708	2.6	17	18	155
State Property Tax Levy	2,750	10.0	65	102	121
Total Levy	\$27,569	100.0%	\$652	\$817	\$1,108
Less Property Tax Credits	2,391		57	68	70
Net Property Taxes Payable	25,178		596	749	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,533,936		\$36,288	\$53,011	\$70,644
Referendum Market Valuation	1,254,018		\$29,666	35,951	61,567
Net Tax Capacity (NTC)	17,005		402	572	804
C. Average Local NTC Tax Rate	1.391				
Avg. Referendum Mkt. Value Tax Rate	0.093				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$19,662	31.4%	\$465	\$474	\$996
Sales/Use Tax (Calendar 2004)	26,241	41.9	621	539	689
Motor Vehicle Sales Tax (Calendar 2004)	3,734	6.0	88	98	105
Motor Vehicle License Tax (Calendar 2004)	3,318	5.3	78	86	98
Motor Fuels Tax (Calendar 2004)	4,775	7.6	113	135	125
Corporate Income Tax (Calendar 2003)	2,111	3.4	50	57	106
State Property Tax (Payable 2004)	2,750	4.4	65	102	121
Total State Taxes	\$62,592	100.0%	\$1,481	\$1,491	\$2,239

I. Major State Aids/Credits	BENTON			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$36,360	55.3%	\$956	\$1,226	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	12,609	19.2	332	245	374
Minnesota Family Investment Program	281	0.4	7	5	10
General Assistance including GAMC	1,816	2.8	48	30	51
Social Services	7,333	11.2	193	146	210
Miscellaneous	908	1.4	24	15	24
Total	22,947	34.9	604	441	669
Highway Aid (Calendar 2004)					
County Aid	2,332	3.5	61	48	71
Municipal Aid	419	0.6	11	16	22
Township Aid	140	0.2	4	4	6
Total	2,891	4.4	76	68	99
Local Government Aid (Calendar 2004)	2,217	3.4	58	60	85
Disparity Reduction Aid (Calendar 2004)	17	0.0	0	0	4
County Program Aid (Payable 2004)	515	0.8	14	15	22
Community Corrections Funding (2004)	760	1.2	20	12	14
Total Aids	65,708	100.0	1,728	1,822	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,261	87.0	59	63	61
Agricultural Market Value Credit	336	12.9	9	6	5
Miscellaneous Credits	2	0.1	0	0	4
Total Property Tax Credits	2,599	100.0	68	69	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	856	39.8	23	21	26
Regular (Renters)	1,285	59.8	34	21	27
Targeting Refund	9	0.4	0	1	1
Total Property Tax Refunds	2,150	100.0	57	43	54
Total Aids/Credits	\$70,456	100.0%	\$1,853	\$1,934	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$13,281	42.0%	\$349	\$303	\$341
City/Town Levy	5,634	17.8	148	230	250
School District Net Tax Capacity Levy	7,182	22.7	189	184	167
School District Referendum Market Value Levy	390	1.2	10	50	75
Miscellaneous District Levy	2,257	7.1	59	45	155
State Property Tax Levy	2,890	9.1	76	89	121
Total Levy	\$31,634	100.0%	\$832	\$901	\$1,108
Less Property Tax Credits	2,599		68	69	70
Net Property Taxes Payable	29,035		764	832	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,852,034		\$48,715	\$60,812	\$70,644
Referendum Market Valuation	1,599,826		\$42,081	54,187	61,567
Net Tax Capacity (NTC)	20,486		539	688	804
C. Average Local NTC Tax Rate	1.384				
Avg. Referendum Mkt. Value Tax Rate	0.024				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$25,070	39.1%	\$659	\$838	\$996
Sales/Use Tax (Calendar 2004)	21,603	33.7	568	584	689
Motor Vehicle Sales Tax (Calendar 2004)	3,590	5.6	94	105	105
Motor Vehicle License Tax (Calendar 2004)	3,217	5.0	85	98	98
Motor Fuels Tax (Calendar 2004)	5,322	8.3	140	144	125
Corporate Income Tax (Calendar 2003)	2,461	3.8	65	64	106
State Property Tax (Payable 2004)	2,890	4.5	76	89	121
Total State Taxes	\$64,153	100.0%	\$1,687	\$1,922	\$2,239

I. Major State Aids/Credits	BIG STONE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$8,214	44.5%	\$1,466	\$1,373	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	3,684	20.0	657	545	374
Minnesota Family Investment Program	39	0.2	7	5	10
General Assistance including GAMC	173	0.9	31	32	51
Social Services	1,748	9.5	312	262	210
Miscellaneous	138	0.7	25	24	24
Total	5,782	31.3	1,032	867	669
Highway Aid (Calendar 2004)					
County Aid	2,103	11.4	375	270	71
Municipal Aid	0	0.0	0	4	22
Township Aid	135	0.7	24	40	6
Total	2,238	12.1	399	314	99
Local Government Aid (Calendar 2004)	1,343	7.3	240	182	85
Disparity Reduction Aid (Calendar 2004)	178	1.0	32	17	4
County Program Aid (Payable 2004)	637	3.5	114	73	22
Community Corrections Funding (2004)	70	0.4	12	15	14
Total Aids	18,462	100.0	3,295	2,841	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	324	70.7	58	62	61
Agricultural Market Value Credit	134	29.3	24	23	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	458	100.0	82	85	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	88	61.6	16	12	26
Regular (Renters)	55	38.1	10	14	27
Targeting Refund	0	0.3	0	0	1
Total Property Tax Refunds	143	100.0	26	26	54
Total Aids/Credits	\$19,063	100.0%	\$3,402	\$2,951	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$2,246	49.4%	\$401	\$419	\$341
City/Town Levy	1,077	23.7	192	227	250
School District Net Tax Capacity Levy	700	15.4	125	110	167
School District Referendum Market Value Levy	140	3.1	25	30	75
Miscellaneous District Levy	169	3.7	30	28	155
State Property Tax Levy	216	4.7	38	59	121
Total Levy	\$4,546	100.0%	\$811	\$872	\$1,108
Less Property Tax Credits	458		82	85	70
Net Property Taxes Payable	4,088		730	787	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$374,175		\$66,781	\$71,818	\$70,644
Referendum Market Valuation	120,007		\$21,418	26,331	61,567
Net Tax Capacity (NTC)	3,195		570	647	804
C. Average Local NTC Tax Rate	1.312				
Avg. Referendum Mkt. Value Tax Rate	0.116				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$2,780	43.2%	\$496	\$562	\$996
Sales/Use Tax (Calendar 2004)	1,288	20.0	230	314	689
Motor Vehicle Sales Tax (Calendar 2004)	639	9.9	114	113	105
Motor Vehicle License Tax (Calendar 2004)	563	8.8	100	99	98
Motor Fuels Tax (Calendar 2004)	772	12.0	138	144	125
Corporate Income Tax (Calendar 2003)	174	2.7	31	46	106
State Property Tax (Payable 2004)	216	3.4	38	59	121
Total State Taxes	\$6,432	100.0%	\$1,148	\$1,337	\$2,239

I. Major State Aids/Credits	BLUE EARTH			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$68,509	55.6%	\$1,179	\$1,080	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	18,517	15.0	319	366	374
Minnesota Family Investment Program	538	0.4	9	8	10
General Assistance including GAMC	2,273	1.8	39	33	51
Social Services	13,622	11.1	234	204	210
Miscellaneous	1,082	0.9	19	17	24
Total	36,032	29.3	620	627	669
Highway Aid (Calendar 2004)					
County Aid	5,500	4.5	95	131	71
Municipal Aid	1,095	0.9	19	15	22
Township Aid	299	0.2	5	13	6
Total	6,894	5.6	119	158	99
Local Government Aid (Calendar 2004)	9,258	7.5	159	158	85
Disparity Reduction Aid (Calendar 2004)	151	0.1	3	4	4
County Program Aid (Payable 2004)	1,388	1.1	24	32	22
Community Corrections Funding (2004)	952	0.8	16	14	14
Total Aids	123,183	100.0	2,120	2,074	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	3,452	90.4	59	69	61
Agricultural Market Value Credit	368	9.6	6	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	3,819	100.0	66	80	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	716	30.0	12	14	26
Regular (Renters)	1,662	69.6	29	20	27
Targeting Refund	8	0.4	0	0	1
Total Property Tax Refunds	2,386	100.0	41	34	54
Total Aids/Credits	\$129,389	100.0%	\$2,226	\$2,188	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$18,799	39.3%	\$323	\$343	\$341
City/Town Levy	12,203	25.5	210	208	250
School District Net Tax Capacity Levy	5,894	12.3	101	98	167
School District Referendum Market Value Levy	2,876	6.0	49	41	75
Miscellaneous District Levy	1,639	3.4	28	24	155
State Property Tax Levy	6,450	13.5	111	74	121
Total Levy	\$47,862	100.0%	\$824	\$787	\$1,108
Less Property Tax Credits	3,819		66	80	70
Net Property Taxes Payable	44,042		758	706	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$3,559,009		\$61,238	\$67,945	\$70,644
Referendum Market Valuation	2,678,112		\$46,081	40,586	61,567
Net Tax Capacity (NTC)	39,624		682	677	804
C. Average Local NTC Tax Rate	0.973				
Avg. Referendum Mkt. Value Tax Rate	0.107				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$44,765	33.2%	\$770	\$668	\$996
Sales/Use Tax (Calendar 2004)	60,533	44.9	1,042	491	689
Motor Vehicle Sales Tax (Calendar 2004)	5,635	4.2	97	107	105
Motor Vehicle License Tax (Calendar 2004)	5,109	3.8	88	96	98
Motor Fuels Tax (Calendar 2004)	7,209	5.3	124	133	125
Corporate Income Tax (Calendar 2003)	5,148	3.8	89	63	106
State Property Tax (Payable 2004)	6,450	4.8	111	74	121
Total State Taxes	\$134,850	100.0%	\$2,320	\$1,632	\$2,239

I. Major State Aids/Credits	BROWN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$28,778	48.9%	\$1,070	\$1,080	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	11,653	19.8	433	366	374
Minnesota Family Investment Program	141	0.2	5	8	10
General Assistance including GAMC	722	1.2	27	33	51
Social Services	6,393	10.9	238	204	210
Miscellaneous	505	0.9	19	17	24
Total	19,414	33.0	722	627	669
Highway Aid (Calendar 2004)					
County Aid	3,163	5.4	118	131	71
Municipal Aid	537	0.9	20	15	22
Township Aid	351	0.6	13	13	6
Total	4,051	6.9	151	158	99
Local Government Aid (Calendar 2004)	5,447	9.2	202	158	85
Disparity Reduction Aid (Calendar 2004)	69	0.1	3	4	4
County Program Aid (Payable 2004)	837	1.4	31	32	22
Community Corrections Funding (2004)	304	0.5	11	14	14
Total Aids	58,900	100.0	2,189	2,074	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,032	86.2	76	69	61
Agricultural Market Value Credit	324	13.8	12	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,357	100.0	88	80	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	414	46.0	15	14	26
Regular (Renters)	481	53.5	18	20	27
Targeting Refund	4	0.5	0	0	1
Total Property Tax Refunds	898	100.0	33	34	54
Total Aids/Credits	\$62,155	100.0%	\$2,310	\$2,188	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$7,878	40.3%	\$293	\$343	\$341
City/Town Levy	5,985	30.7	222	208	250
School District Net Tax Capacity Levy	2,325	11.9	86	98	167
School District Referendum Market Value Levy	910	4.7	34	41	75
Miscellaneous District Levy	812	4.2	30	24	155
State Property Tax Levy	1,616	8.3	60	74	121
Total Levy	\$19,525	100.0%	\$726	\$787	\$1,108
Less Property Tax Credits	2,357		88	80	70
Net Property Taxes Payable	17,168		638	706	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,671,874		\$62,140	\$67,945	\$70,644
Referendum Market Valuation	960,277		\$35,691	40,586	61,567
Net Tax Capacity (NTC)	16,015		595	677	804
C. Average Local NTC Tax Rate	1.061				
Avg. Referendum Mkt. Value Tax Rate	0.095				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$17,202	41.4%	\$639	\$668	\$996
Sales/Use Tax (Calendar 2004)	12,122	29.2	451	491	689
Motor Vehicle Sales Tax (Calendar 2004)	3,053	7.3	113	107	105
Motor Vehicle License Tax (Calendar 2004)	2,696	6.5	100	96	98
Motor Fuels Tax (Calendar 2004)	2,840	6.8	106	133	125
Corporate Income Tax (Calendar 2003)	2,029	4.9	75	63	106
State Property Tax (Payable 2004)	1,616	3.9	60	74	121
Total State Taxes	\$41,557	100.0%	\$1,545	\$1,632	\$2,239

I. Major State Aids/Credits	CARLTON			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$45,087	53.8%	\$1,336	\$1,091	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	16,204	19.3	480	492	374
Minnesota Family Investment Program	312	0.4	9	11	10
General Assistance including GAMC	1,934	2.3	57	72	51
Social Services	9,213	11.0	273	305	210
Miscellaneous	835	1.0	25	32	24
Total	28,499	34.0	844	913	669
Highway Aid (Calendar 2004)					
County Aid	3,531	4.2	105	134	71
Municipal Aid	502	0.6	15	26	22
Township Aid	210	0.3	6	4	6
Total	4,242	5.1	126	164	99
Local Government Aid (Calendar 2004)	3,735	4.5	111	186	85
Disparity Reduction Aid (Calendar 2004)	660	0.8	20	33	4
County Program Aid (Payable 2004)	1,031	1.2	31	33	22
Community Corrections Funding (2004)	592	0.7	18	19	14
Total Aids	83,846	100.0	2,484	2,439	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,455	93.4	73	73	61
Agricultural Market Value Credit	173	6.6	5	2	5
Miscellaneous Credits	1	0.0	0	47	4
Total Property Tax Credits	2,630	100.0	78	122	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	830	58.4	25	15	26
Regular (Renters)	581	40.9	17	23	27
Targeting Refund	10	0.7	0	0	1
Total Property Tax Refunds	1,422	100.0	42	38	54
Total Aids/Credits	\$87,897	100.0%	\$2,605	\$2,599	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$13,025	45.5%	\$386	\$419	\$341
City/Town Levy	5,766	20.1	171	191	250
School District Net Tax Capacity Levy	5,412	18.9	160	87	167
School District Referendum Market Value Levy	748	2.6	22	24	75
Miscellaneous District Levy	927	3.2	27	58	155
State Property Tax Levy	2,756	9.6	82	100	121
Total Levy	\$28,633	100.0%	\$848	\$879	\$1,108
Less Property Tax Credits	2,630		78	122	70
Net Property Taxes Payable	26,004		771	757	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,508,885		\$44,710	\$54,261	\$70,644
Referendum Market Valuation	1,340,294		\$39,715	43,220	61,567
Net Tax Capacity (NTC)	17,202		510	612	804
C. Average Local NTC Tax Rate	1.461				
Avg. Referendum Mkt. Value Tax Rate	0.056				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$19,836	37.9%	\$588	\$645	\$996
Sales/Use Tax (Calendar 2004)	15,728	30.1	466	668	689
Motor Vehicle Sales Tax (Calendar 2004)	3,557	6.8	105	108	105
Motor Vehicle License Tax (Calendar 2004)	3,211	6.1	95	98	98
Motor Fuels Tax (Calendar 2004)	5,609	10.7	166	137	125
Corporate Income Tax (Calendar 2003)	1,616	3.1	48	62	106
State Property Tax (Payable 2004)	2,756	5.3	82	100	121
Total State Taxes	\$52,313	100.0%	\$1,550	\$1,818	\$2,239

I. Major State Aids/Credits	CARVER			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$91,247	71.8%	\$1,118	\$1,195	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	14,877	11.7	182	360	374
Minnesota Family Investment Program	128	0.1	2	11	10
General Assistance including GAMC	1,468	1.2	18	59	51
Social Services	9,402	7.4	115	201	210
Miscellaneous	567	0.4	7	27	24
Total	26,442	20.8	324	659	669
Highway Aid (Calendar 2004)					
County Aid	3,771	3.0	46	24	71
Municipal Aid	1,271	1.0	16	28	22
Township Aid	136	0.1	2	1	6
Total	5,179	4.1	63	53	99
Local Government Aid (Calendar 2004)	1,046	0.8	13	58	85
Disparity Reduction Aid (Calendar 2004)	6	0.0	0	0	4
County Program Aid (Payable 2004)	2,648	2.1	32	14	22
Community Corrections Funding (2004)	569	0.4	7	14	14
Total Aids	127,137	100.0	1,558	1,993	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	4,049	89.6	50	55	61
Agricultural Market Value Credit	326	7.2	4	1	5
Miscellaneous Credits	143	3.2	2	0	4
Total Property Tax Credits	4,518	100.0	55	55	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	2,627	63.2	32	34	26
Regular (Renters)	1,464	35.2	18	34	27
Targeting Refund	66	1.6	1	1	1
Total Property Tax Refunds	4,157	100.0	51	69	54
Total Aids/Credits	\$135,812	100.0%	\$1,664	\$2,118	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$29,461	28.6%	\$361	\$324	\$341
City/Town Levy	19,994	19.4	245	287	250
School District Net Tax Capacity Levy	19,050	18.5	233	190	167
School District Referendum Market Value Levy	9,152	8.9	112	108	75
Miscellaneous District Levy	17,595	17.1	216	256	155
State Property Tax Levy	7,593	7.4	93	150	121
Total Levy	\$102,845	100.0%	\$1,260	\$1,315	\$1,108
Less Property Tax Credits	4,518		55	55	70
Net Property Taxes Payable	98,327		1,205	1,260	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$6,603,773		\$80,911	\$77,181	\$70,644
Referendum Market Valuation	6,239,396		\$76,446	76,406	61,567
Net Tax Capacity (NTC)	72,527		889	926	804
C. Average Local NTC Tax Rate	1.167				
Avg. Referendum Mkt. Value Tax Rate	0.171				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$121,341	62.2%	\$1,487	\$1,256	\$996
Sales/Use Tax (Calendar 2004)	34,399	17.6	421	826	689
Motor Vehicle Sales Tax (Calendar 2004)	8,391	4.3	103	102	105
Motor Vehicle License Tax (Calendar 2004)	8,319	4.3	102	99	98
Motor Fuels Tax (Calendar 2004)	8,469	4.3	104	109	125
Corporate Income Tax (Calendar 2003)	6,584	3.4	81	143	106
State Property Tax (Payable 2004)	7,593	3.9	93	150	121
Total State Taxes	\$195,094	100.0%	\$2,390	\$2,684	\$2,239

I. Major State Aids/Credits	CASS			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$37,465	53.8%	\$1,317	\$1,287	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	14,581	20.9	512	456	374
Minnesota Family Investment Program	606	0.9	21	10	10
General Assistance including GAMC	2,143	3.1	75	50	51
Social Services	7,052	10.1	248	233	210
Miscellaneous	559	0.8	20	22	24
Total	24,943	35.8	877	771	669
Highway Aid (Calendar 2004)					
County Aid	4,423	6.3	155	117	71
Municipal Aid	0	0.0	0	7	22
Township Aid	343	0.5	12	12	6
Total	4,766	6.8	168	136	99
Local Government Aid (Calendar 2004)	898	1.3	32	74	85
Disparity Reduction Aid (Calendar 2004)	16	0.0	1	2	4
County Program Aid (Payable 2004)	1,031	1.5	36	34	22
Community Corrections Funding (2004)	564	0.8	20	18	14
Total Aids	69,684	100.0	2,449	2,322	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,995	91.1	70	72	61
Agricultural Market Value Credit	194	8.9	7	11	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	2,189	100.0	77	90	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	344	57.4	12	17	26
Regular (Renters)	255	42.4	9	17	27
Targeting Refund	1	0.2	0	0	1
Total Property Tax Refunds	600	100.0	21	34	54
Total Aids/Credits	\$72,473	100.0%	\$2,547	\$2,446	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$13,263	39.7%	\$466	\$366	\$341
City/Town Levy	6,855	20.5	241	231	250
School District Net Tax Capacity Levy	5,157	15.5	181	163	167
School District Referendum Market Value Levy	508	1.5	18	20	75
Miscellaneous District Levy	324	1.0	11	27	155
State Property Tax Levy	7,263	21.8	255	159	121
Total Levy	\$33,371	100.0%	\$1,173	\$967	\$1,108
Less Property Tax Credits	2,189		77	90	70
Net Property Taxes Payable	31,182		1,096	877	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$3,198,217		\$112,404	\$78,994	\$70,644
Referendum Market Valuation	1,683,880		\$59,181	49,062	61,567
Net Tax Capacity (NTC)	33,517		1,178	834	804
C. Average Local NTC Tax Rate	0.764				
Avg. Referendum Mkt. Value Tax Rate	0.030				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$17,048	34.2%	\$599	\$553	\$996
Sales/Use Tax (Calendar 2004)	13,424	27.0	472	590	689
Motor Vehicle Sales Tax (Calendar 2004)	3,119	6.3	110	111	105
Motor Vehicle License Tax (Calendar 2004)	2,823	5.7	99	99	98
Motor Fuels Tax (Calendar 2004)	5,164	10.4	182	161	125
Corporate Income Tax (Calendar 2003)	963	1.9	34	48	106
State Property Tax (Payable 2004)	7,263	14.6	255	159	121
Total State Taxes	\$49,805	100.0%	\$1,750	\$1,721	\$2,239

I. Major State Aids/Credits	CHIPPEWA			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$17,955	51.6%	\$1,414	\$1,373	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	6,312	18.1	497	545	374
Minnesota Family Investment Program	85	0.2	7	5	10
General Assistance including GAMC	324	0.9	26	32	51
Social Services	3,526	10.1	278	262	210
Miscellaneous	338	1.0	27	24	24
Total	10,585	30.4	834	867	669
Highway Aid (Calendar 2004)					
County Aid	2,336	6.7	184	270	71
Municipal Aid	191	0.5	15	4	22
Township Aid	462	1.3	36	40	6
Total	2,989	8.6	235	314	99
Local Government Aid (Calendar 2004)	1,995	5.7	157	182	85
Disparity Reduction Aid (Calendar 2004)	261	0.7	21	17	4
County Program Aid (Payable 2004)	835	2.4	66	73	22
Community Corrections Funding (2004)	207	0.6	16	15	14
Total Aids	34,827	100.0	2,744	2,841	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	868	80.6	68	62	61
Agricultural Market Value Credit	209	19.4	16	23	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,077	100.0	85	85	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	229	48.9	18	12	26
Regular (Renters)	238	50.8	19	14	27
Targeting Refund	1	0.3	0	0	1
Total Property Tax Refunds	469	100.0	37	26	54
Total Aids/Credits	\$36,373	100.0%	\$2,865	\$2,951	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$4,946	42.6%	\$390	\$419	\$341
City/Town Levy	3,306	28.5	260	227	250
School District Net Tax Capacity Levy	1,670	14.4	132	110	167
School District Referendum Market Value Levy	570	4.9	45	30	75
Miscellaneous District Levy	268	2.3	21	28	155
State Property Tax Levy	844	7.3	67	59	121
Total Levy	\$11,605	100.0%	\$914	\$872	\$1,108
Less Property Tax Credits	1,077		85	85	70
Net Property Taxes Payable	10,527		829	787	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$868,792		\$68,441	\$71,818	\$70,644
Referendum Market Valuation	396,722		\$31,253	26,331	61,567
Net Tax Capacity (NTC)	8,269		651	647	804
C. Average Local NTC Tax Rate	1.227				
Avg. Referendum Mkt. Value Tax Rate	0.155				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$9,216	45.1%	\$726	\$562	\$996
Sales/Use Tax (Calendar 2004)	5,183	25.4	408	314	689
Motor Vehicle Sales Tax (Calendar 2004)	1,422	7.0	112	113	105
Motor Vehicle License Tax (Calendar 2004)	1,251	6.1	99	99	98
Motor Fuels Tax (Calendar 2004)	1,844	9.0	145	144	125
Corporate Income Tax (Calendar 2003)	676	3.3	53	46	106
State Property Tax (Payable 2004)	844	4.1	67	59	121
Total State Taxes	\$20,436	100.0%	\$1,610	\$1,337	\$2,239

I. Major State Aids/Credits	CHISAGO			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$55,796	63.3%	\$1,152	\$1,373	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	13,505	15.3	279	545	374
Minnesota Family Investment Program	278	0.3	6	5	10
General Assistance including GAMC	1,762	2.0	36	32	51
Social Services	8,348	9.5	172	262	210
Miscellaneous	429	0.5	9	24	24
Total	24,322	27.6	502	867	669
Highway Aid (Calendar 2004)					
County Aid	3,662	4.2	76	270	71
Municipal Aid	420	0.5	9	4	22
Township Aid	188	0.2	4	40	6
Total	4,269	4.8	88	314	99
Local Government Aid (Calendar 2004)	1,317	1.5	27	182	85
Disparity Reduction Aid (Calendar 2004)	10	0.0	0	17	4
County Program Aid (Payable 2004)	1,645	1.9	34	73	22
Community Corrections Funding (2004)	748	0.8	15	15	14
Total Aids	88,107	100.0	1,819	2,841	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	3,361	89.7	69	62	61
Agricultural Market Value Credit	379	10.1	8	23	5
Miscellaneous Credits	8	0.2	0	0	4
Total Property Tax Credits	3,749	100.0	77	85	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	1,932	73.8	40	12	26
Regular (Renters)	670	25.6	14	14	27
Targeting Refund	17	0.7	0	0	1
Total Property Tax Refunds	2,619	100.0	54	26	54
Total Aids/Credits	\$94,474	100.0%	\$1,951	\$2,951	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$19,937	41.5%	\$412	\$419	\$341
City/Town Levy	10,474	21.8	216	227	250
School District Net Tax Capacity Levy	11,133	23.2	230	110	167
School District Referendum Market Value Levy	1,709	3.6	35	30	75
Miscellaneous District Levy	1,965	4.1	41	28	155
State Property Tax Levy	2,866	6.0	59	59	121
Total Levy	\$48,084	100.0%	\$993	\$872	\$1,108
Less Property Tax Credits	3,749		77	85	70
Net Property Taxes Payable	44,336		916	787	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$3,184,618		\$65,765	\$71,818	\$70,644
Referendum Market Valuation	2,907,531		\$60,043	26,331	61,567
Net Tax Capacity (NTC)	33,619		694	647	804
C. Average Local NTC Tax Rate	1.291				
Avg. Referendum Mkt. Value Tax Rate	0.063				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$42,693	50.9%	\$882	\$562	\$996
Sales/Use Tax (Calendar 2004)	16,371	19.5	338	314	689
Motor Vehicle Sales Tax (Calendar 2004)	5,807	6.9	120	113	105
Motor Vehicle License Tax (Calendar 2004)	5,389	6.4	111	99	98
Motor Fuels Tax (Calendar 2004)	8,712	10.4	180	144	125
Corporate Income Tax (Calendar 2003)	2,036	2.4	42	46	106
State Property Tax (Payable 2004)	2,866	3.4	59	59	121
Total State Taxes	\$83,874	100.0%	\$1,732	\$1,337	\$2,239

I. Major State Aids/Credits	CLAY			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$67,185	53.7%	\$1,268	\$1,114	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	21,406	17.1	404	435	374
Minnesota Family Investment Program	609	0.5	11	9	10
General Assistance including GAMC	2,638	2.1	50	42	51
Social Services	15,494	12.4	292	245	210
Miscellaneous	1,230	1.0	23	20	24
Total	41,376	33.0	781	750	669
Highway Aid (Calendar 2004)					
County Aid	4,118	3.3	78	149	71
Municipal Aid	1,152	0.9	22	13	22
Township Aid	634	0.5	12	18	6
Total	5,904	4.7	111	180	99
Local Government Aid (Calendar 2004)	8,797	7.0	166	111	85
Disparity Reduction Aid (Calendar 2004)	29	0.0	1	2	4
County Program Aid (Payable 2004)	999	0.8	19	39	22
Community Corrections Funding (2004)	907	0.7	17	12	14
Total Aids	125,197	100.0	2,362	2,209	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	3,464	42.2	65	69	61
Agricultural Market Value Credit	278	3.4	5	12	5
Miscellaneous Credits	4,471	54.4	84	21	4
Total Property Tax Credits	8,213	100.0	155	102	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	610	33.1	12	12	26
Regular (Renters)	1,230	66.7	23	19	27
Targeting Refund	4	0.2	0	0	1
Total Property Tax Refunds	1,844	100.0	35	31	54
Total Aids/Credits	\$135,254	100.0%	\$2,552	\$2,342	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$17,272	46.7%	\$326	\$369	\$341
City/Town Levy	7,362	19.9	139	177	250
School District Net Tax Capacity Levy	7,335	19.8	138	127	167
School District Referendum Market Value Levy	479	1.3	9	19	75
Miscellaneous District Levy	2,025	5.5	38	35	155
State Property Tax Levy	2,512	6.8	47	90	121
Total Levy	\$36,984	100.0%	\$698	\$818	\$1,108
Less Property Tax Credits	8,213		155	102	70
Net Property Taxes Payable	28,771		543	715	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$2,217,307		\$41,841	\$66,576	\$70,644
Referendum Market Valuation	1,736,026		\$32,759	40,688	61,567
Net Tax Capacity (NTC)	23,302		440	676	804
C. Average Local NTC Tax Rate	1.459				
Avg. Referendum Mkt. Value Tax Rate	0.028				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$31,244	42.6%	\$590	\$615	\$996
Sales/Use Tax (Calendar 2004)	20,542	28.0	388	561	689
Motor Vehicle Sales Tax (Calendar 2004)	4,980	6.8	94	108	105
Motor Vehicle License Tax (Calendar 2004)	4,467	6.1	84	96	98
Motor Fuels Tax (Calendar 2004)	7,696	10.5	145	158	125
Corporate Income Tax (Calendar 2003)	1,981	2.7	37	50	106
State Property Tax (Payable 2004)	2,512	3.4	47	90	121
Total State Taxes	\$73,421	100.0%	\$1,385	\$1,678	\$2,239

I. Major State Aids/Credits	CLEARWATER			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$12,378	49.4%	\$1,464	\$1,419	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	5,757	23.0	681	591	374
Minnesota Family Investment Program	175	0.7	21	30	10
General Assistance including GAMC	404	1.6	48	58	51
Social Services	1,599	6.4	189	240	210
Miscellaneous	137	0.5	16	22	24
Total	8,072	32.2	955	941	669
Highway Aid (Calendar 2004)					
County Aid	2,679	10.7	317	191	71
Municipal Aid	0	0.0	0	5	22
Township Aid	164	0.7	19	13	6
Total	2,843	11.3	336	209	99
Local Government Aid (Calendar 2004)	643	2.6	76	69	85
Disparity Reduction Aid (Calendar 2004)	108	0.4	13	3	4
County Program Aid (Payable 2004)	915	3.7	108	29	22
Community Corrections Funding (2004)	105	0.4	12	17	14
Total Aids	25,064	100.0	2,964	2,688	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	522	79.2	62	60	61
Agricultural Market Value Credit	137	20.8	16	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	659	100.0	78	68	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	154	60.5	18	13	26
Regular (Renters)	99	39.0	12	15	27
Targeting Refund	1	0.5	0	0	1
Total Property Tax Refunds	255	100.0	30	28	54
Total Aids/Credits	\$25,977	100.0%	\$3,072	\$2,784	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$4,133	48.5%	\$489	\$379	\$341
City/Town Levy	1,188	13.9	140	125	250
School District Net Tax Capacity Levy	1,627	19.1	192	173	167
School District Referendum Market Value Levy	67	0.8	8	20	75
Miscellaneous District Levy	244	2.9	29	18	155
State Property Tax Levy	1,267	14.9	150	102	121
Total Levy	\$8,526	100.0%	\$1,008	\$817	\$1,108
Less Property Tax Credits	659		78	68	70
Net Property Taxes Payable	7,867		930	749	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$426,349		\$50,420	\$53,011	\$70,644
Referendum Market Valuation	283,271		\$33,499	35,951	61,567
Net Tax Capacity (NTC)	4,960		587	572	804
C. Average Local NTC Tax Rate	1.450				
Avg. Referendum Mkt. Value Tax Rate	0.024				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$3,223	32.0%	\$381	\$474	\$996
Sales/Use Tax (Calendar 2004)	2,081	20.7	246	539	689
Motor Vehicle Sales Tax (Calendar 2004)	918	9.1	109	98	105
Motor Vehicle License Tax (Calendar 2004)	773	7.7	91	86	98
Motor Fuels Tax (Calendar 2004)	1,362	13.5	161	135	125
Corporate Income Tax (Calendar 2003)	447	4.4	53	57	106
State Property Tax (Payable 2004)	1,267	12.6	150	102	121
Total State Taxes	\$10,072	100.0%	\$1,191	\$1,491	\$2,239

I. Major State Aids/Credits	COOK			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$5,300	46.9%	\$997	\$1,091	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	1,674	14.8	315	492	374
Minnesota Family Investment Program	19	0.2	4	11	10
General Assistance including GAMC	131	1.2	25	72	51
Social Services	900	8.0	169	305	210
Miscellaneous	45	0.4	9	32	24
Total	2,770	24.5	521	913	669
Highway Aid (Calendar 2004)					
County Aid	2,202	19.5	414	134	71
Municipal Aid	0	0.0	0	26	22
Township Aid	2	0.0	0	4	6
Total	2,204	19.5	415	164	99
Local Government Aid (Calendar 2004)	234	2.1	44	186	85
Disparity Reduction Aid (Calendar 2004)	6	0.1	1	33	4
County Program Aid (Payable 2004)	723	6.4	136	33	22
Community Corrections Funding (2004)	69	0.6	13	19	14
Total Aids	11,305	100.0	2,127	2,439	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	383	45.3	72	73	61
Agricultural Market Value Credit	5	0.6	1	2	5
Miscellaneous Credits	457	54.1	86	47	4
Total Property Tax Credits	846	100.0	159	122	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	46	42.4	9	15	26
Regular (Renters)	62	57.6	12	23	27
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	108	100.0	20	38	54
Total Aids/Credits	\$12,259	100.0%	\$2,306	\$2,599	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$4,437	52.3%	\$835	\$419	\$341
City/Town Levy	834	9.8	157	191	250
School District Net Tax Capacity Levy	175	2.1	33	87	167
School District Referendum Market Value Levy	175	2.1	33	24	75
Miscellaneous District Levy	688	8.1	129	58	155
State Property Tax Levy	2,175	25.6	409	100	121
Total Levy	\$8,484	100.0%	\$1,596	\$879	\$1,108
Less Property Tax Credits	846		159	122	70
Net Property Taxes Payable	7,639		1,437	757	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$834,008		\$156,886	\$54,261	\$70,644
Referendum Market Valuation	373,651		\$70,288	43,220	61,567
Net Tax Capacity (NTC)	8,657		1,629	612	804
C. Average Local NTC Tax Rate	0.708				
Avg. Referendum Mkt. Value Tax Rate	0.047				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$3,356	24.1%	\$631	\$645	\$996
Sales/Use Tax (Calendar 2004)	5,582	40.1	1,050	668	689
Motor Vehicle Sales Tax (Calendar 2004)	628	4.5	118	108	105
Motor Vehicle License Tax (Calendar 2004)	585	4.2	110	98	98
Motor Fuels Tax (Calendar 2004)	1,320	9.5	248	137	125
Corporate Income Tax (Calendar 2003)	286	2.1	54	62	106
State Property Tax (Payable 2004)	2,175	15.6	409	100	121
Total State Taxes	\$13,933	100.0%	\$2,621	\$1,818	\$2,239

I. Major State Aids/Credits	COTTONWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$16,632	49.3%	\$1,394	\$1,253	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	6,081	18.0	510	446	374
Minnesota Family Investment Program	99	0.3	8	7	10
General Assistance including GAMC	624	1.9	52	31	51
Social Services	3,794	11.3	318	227	210
Miscellaneous	238	0.7	20	21	24
Total	10,836	32.1	908	731	669
Highway Aid (Calendar 2004)					
County Aid	2,861	8.5	240	231	71
Municipal Aid	0	0.0	0	9	22
Township Aid	403	1.2	34	37	6
Total	3,264	9.7	273	277	99
Local Government Aid (Calendar 2004)	2,072	6.1	174	165	85
Disparity Reduction Aid (Calendar 2004)	114	0.3	10	8	4
County Program Aid (Payable 2004)	634	1.9	53	45	22
Community Corrections Funding (2004)	155	0.5	13	16	14
Total Aids	33,707	100.0	2,824	2,494	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	778	76.9	65	64	61
Agricultural Market Value Credit	233	23.1	20	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,011	100.0	85	83	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	165	53.4	14	12	26
Regular (Renters)	142	45.8	12	16	27
Targeting Refund	2	0.8	0	1	1
Total Property Tax Refunds	309	100.0	26	28	54
Total Aids/Credits	\$35,027	100.0%	\$2,935	\$2,605	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$5,230	46.6%	\$438	\$395	\$341
City/Town Levy	2,467	22.0	207	205	250
School District Net Tax Capacity Levy	1,664	14.8	139	161	167
School District Referendum Market Value Levy	495	4.4	41	30	75
Miscellaneous District Levy	567	5.1	48	34	155
State Property Tax Levy	809	7.2	68	65	121
Total Levy	\$11,233	100.0%	\$941	\$891	\$1,108
Less Property Tax Credits	1,011		85	83	70
Net Property Taxes Payable	10,221		856	808	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$966,416		\$80,973	\$74,473	\$70,644
Referendum Market Valuation	335,639		\$28,122	29,536	61,567
Net Tax Capacity (NTC)	8,906		746	693	804
C. Average Local NTC Tax Rate	1.115				
Avg. Referendum Mkt. Value Tax Rate	0.147				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$5,820	40.5%	\$488	\$546	\$996
Sales/Use Tax (Calendar 2004)	2,619	18.2	219	405	689
Motor Vehicle Sales Tax (Calendar 2004)	1,345	9.4	113	113	105
Motor Vehicle License Tax (Calendar 2004)	1,164	8.1	97	99	98
Motor Fuels Tax (Calendar 2004)	1,581	11.0	132	158	125
Corporate Income Tax (Calendar 2003)	1,035	7.2	87	57	106
State Property Tax (Payable 2004)	809	5.6	68	65	121
Total State Taxes	\$14,371	100.0%	\$1,204	\$1,442	\$2,239

I. Major State Aids/Credits	CROW WING			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$71,384	57.6%	\$1,202	\$1,287	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	22,703	18.3	382	456	374
Minnesota Family Investment Program	431	0.3	7	10	10
General Assistance including GAMC	2,363	1.9	40	50	51
Social Services	13,785	11.1	232	233	210
Miscellaneous	1,281	1.0	22	22	24
Total	40,562	32.7	683	771	669
Highway Aid (Calendar 2004)					
County Aid	4,419	3.6	74	117	71
Municipal Aid	630	0.5	11	7	22
Township Aid	314	0.3	5	12	6
Total	5,362	4.3	90	136	99
Local Government Aid (Calendar 2004)	4,421	3.6	74	74	85
Disparity Reduction Aid (Calendar 2004)	35	0.0	1	2	4
County Program Aid (Payable 2004)	1,464	1.2	25	34	22
Community Corrections Funding (2004)	796	0.6	13	18	14
Total Aids	124,024	100.0	2,088	2,322	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	4,278	76.4	72	72	61
Agricultural Market Value Credit	207	3.7	3	11	5
Miscellaneous Credits	1,116	19.9	19	7	4
Total Property Tax Credits	5,601	100.0	94	90	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	769	38.5	13	17	26
Regular (Renters)	1,207	60.5	20	17	27
Targeting Refund	19	0.9	0	0	1
Total Property Tax Refunds	1,995	100.0	34	34	54
Total Aids/Credits	\$131,620	100.0%	\$2,216	\$2,446	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$20,760	29.8%	\$350	\$366	\$341
City/Town Levy	18,544	26.7	312	231	250
School District Net Tax Capacity Levy	12,118	17.4	204	163	167
School District Referendum Market Value Levy	1,726	2.5	29	20	75
Miscellaneous District Levy	2,346	3.4	39	27	155
State Property Tax Levy	14,080	20.2	237	159	121
Total Levy	\$69,573	100.0%	\$1,171	\$967	\$1,108
Less Property Tax Credits	5,601		94	90	70
Net Property Taxes Payable	63,972		1,077	877	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$5,789,727		\$97,478	\$78,994	\$70,644
Referendum Market Valuation	3,739,180		\$62,954	49,062	61,567
Net Tax Capacity (NTC)	63,866		1,075	834	804
C. Average Local NTC Tax Rate	0.842				
Avg. Referendum Mkt. Value Tax Rate	0.046				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$39,564	28.9%	\$666	\$553	\$996
Sales/Use Tax (Calendar 2004)	57,030	41.7	960	590	689
Motor Vehicle Sales Tax (Calendar 2004)	6,800	5.0	114	111	105
Motor Vehicle License Tax (Calendar 2004)	6,274	4.6	106	99	98
Motor Fuels Tax (Calendar 2004)	9,094	6.6	153	161	125
Corporate Income Tax (Calendar 2003)	3,908	2.9	66	48	106
State Property Tax (Payable 2004)	14,080	10.3	237	159	121
Total State Taxes	\$136,750	100.0%	\$2,302	\$1,721	\$2,239

I. Major State Aids/Credits	DAKOTA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$497,484	72.5%	\$1,299	\$1,195	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	78,127	11.4	204	360	374
Minnesota Family Investment Program	1,819	0.3	5	11	10
General Assistance including GAMC	8,166	1.2	21	59	51
Social Services	58,574	8.5	153	201	210
Miscellaneous	4,449	0.6	12	27	24
Total	151,136	22.0	395	659	669
Highway Aid (Calendar 2004)					
County Aid	9,586	1.4	25	24	71
Municipal Aid	10,462	1.5	27	28	22
Township Aid	1,257	0.2	3	1	6
Total	21,304	3.1	56	53	99
Local Government Aid (Calendar 2004)	3,561	0.5	9	58	85
Disparity Reduction Aid (Calendar 2004)	5	0.0	0	0	4
County Program Aid (Payable 2004)	8,104	1.2	21	14	22
Community Corrections Funding (2004)	4,394	0.6	11	14	14
Total Aids	685,988	100.0	1,791	1,993	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	20,812	98.4	54	55	61
Agricultural Market Value Credit	251	1.2	1	1	5
Miscellaneous Credits	91	0.4	0	0	4
Total Property Tax Credits	21,154	100.0	55	55	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	9,212	47.4	24	34	26
Regular (Renters)	9,855	50.7	26	34	27
Targeting Refund	363	1.9	1	1	1
Total Property Tax Refunds	19,431	100.0	51	69	54
Total Aids/Credits	\$726,572	100.0%	\$1,897	\$2,118	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$92,397	21.5%	\$241	\$324	\$341
City/Town Levy	108,268	25.2	283	287	250
School District Net Tax Capacity Levy	67,805	15.8	177	190	167
School District Referendum Market Value Levy	44,406	10.3	116	108	75
Miscellaneous District Levy	70,228	16.3	183	256	155
State Property Tax Levy	47,251	11.0	123	150	121
Total Levy	\$430,354	100.0%	\$1,123	\$1,315	\$1,108
Less Property Tax Credits	21,154		55	55	70
Net Property Taxes Payable	409,201		1,068	1,260	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$29,660,005		\$77,426	\$77,181	\$70,644
Referendum Market Valuation	29,197,988		\$76,220	76,406	61,567
Net Tax Capacity (NTC)	343,705		897	926	804
C. Average Local NTC Tax Rate	0.973				
Avg. Referendum Mkt. Value Tax Rate	0.167				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$471,040	48.6%	\$1,230	\$1,256	\$996
Sales/Use Tax (Calendar 2004)	291,677	30.1	761	826	689
Motor Vehicle Sales Tax (Calendar 2004)	40,667	4.2	106	102	105
Motor Vehicle License Tax (Calendar 2004)	39,922	4.1	104	99	98
Motor Fuels Tax (Calendar 2004)	42,932	4.4	112	109	125
Corporate Income Tax (Calendar 2003)	35,409	3.7	92	143	106
State Property Tax (Payable 2004)	47,251	4.9	123	150	121
Total State Taxes	\$968,898	100.0%	\$2,529	\$2,684	\$2,239

I. Major State Aids/Credits	DODGE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$25,355	62.4%	\$1,310	\$1,096	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	4,560	11.2	236	327	374
Minnesota Family Investment Program	84	0.2	4	7	10
General Assistance including GAMC	362	0.9	19	37	51
Social Services	3,393	8.3	175	207	210
Miscellaneous	326	0.8	17	18	24
Total	8,725	21.5	451	597	669
Highway Aid (Calendar 2004)					
County Aid	2,919	7.2	151	94	71
Municipal Aid	0	0.0	0	17	22
Township Aid	263	0.6	14	9	6
Total	3,182	7.8	164	121	99
Local Government Aid (Calendar 2004)	1,945	4.8	100	119	85
Disparity Reduction Aid (Calendar 2004)	420	1.0	22	4	4
County Program Aid (Payable 2004)	765	1.9	40	21	22
Community Corrections Funding (2004)	261	0.6	13	12	14
Total Aids	40,654	100.0	2,100	1,970	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,430	86.0	74	70	61
Agricultural Market Value Credit	233	14.0	12	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,663	100.0	86	78	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	255	48.4	13	17	26
Regular (Renters)	253	48.0	13	21	27
Targeting Refund	19	3.5	1	1	1
Total Property Tax Refunds	527	100.0	27	39	54
Total Aids/Credits	\$42,844	100.0%	\$2,214	\$2,087	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$6,631	42.4%	\$343	\$333	\$341
City/Town Levy	4,390	28.1	227	225	250
School District Net Tax Capacity Levy	3,133	20.0	162	154	167
School District Referendum Market Value Levy	314	2.0	16	53	75
Miscellaneous District Levy	514	3.3	27	31	155
State Property Tax Levy	646	4.1	33	77	121
Total Levy	\$15,628	100.0%	\$807	\$873	\$1,108
Less Property Tax Credits	1,663		86	78	70
Net Property Taxes Payable	13,965		722	795	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,303,874		\$67,366	\$62,495	\$70,644
Referendum Market Valuation	772,303		\$39,902	49,014	61,567
Net Tax Capacity (NTC)	12,306		636	663	804
C. Average Local NTC Tax Rate	1.192				
Avg. Referendum Mkt. Value Tax Rate	0.041				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$14,509	51.4%	\$750	\$804	\$996
Sales/Use Tax (Calendar 2004)	5,816	20.6	300	509	689
Motor Vehicle Sales Tax (Calendar 2004)	2,117	7.5	109	107	105
Motor Vehicle License Tax (Calendar 2004)	1,904	6.7	98	97	98
Motor Fuels Tax (Calendar 2004)	2,499	8.9	129	134	125
Corporate Income Tax (Calendar 2003)	721	2.6	37	87	106
State Property Tax (Payable 2004)	646	2.3	33	77	121
Total State Taxes	\$28,212	100.0%	\$1,458	\$1,815	\$2,239

I. Major State Aids/Credits	DOUGLAS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$37,226	53.5%	\$1,076	\$1,114	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	14,483	20.8	419	435	374
Minnesota Family Investment Program	159	0.2	5	9	10
General Assistance including GAMC	1,067	1.5	31	42	51
Social Services	7,899	11.4	228	245	210
Miscellaneous	652	0.9	19	20	24
Total	24,260	34.9	701	750	669
Highway Aid (Calendar 2004)					
County Aid	3,477	5.0	101	149	71
Municipal Aid	389	0.6	11	13	22
Township Aid	306	0.4	9	18	6
Total	4,172	6.0	121	180	99
Local Government Aid (Calendar 2004)	2,159	3.1	62	111	85
Disparity Reduction Aid (Calendar 2004)	13	0.0	0	2	4
County Program Aid (Payable 2004)	1,402	2.0	41	39	22
Community Corrections Funding (2004)	318	0.5	9	12	14
Total Aids	69,550	100.0	2,011	2,209	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,485	87.8	72	69	61
Agricultural Market Value Credit	345	12.2	10	12	5
Miscellaneous Credits	0	0.0	0	21	4
Total Property Tax Credits	2,830	100.0	82	102	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	651	43.8	19	12	26
Regular (Renters)	819	55.2	24	19	27
Targeting Refund	15	1.0	0	0	1
Total Property Tax Refunds	1,484	100.0	43	31	54
Total Aids/Credits	\$73,864	100.0%	\$2,135	\$2,342	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$14,648	45.3%	\$423	\$369	\$341
City/Town Levy	7,447	23.0	215	177	250
School District Net Tax Capacity Levy	3,825	11.8	111	127	167
School District Referendum Market Value Levy	522	1.6	15	19	75
Miscellaneous District Levy	943	2.9	27	35	155
State Property Tax Levy	4,928	15.2	142	90	121
Total Levy	\$32,314	100.0%	\$934	\$818	\$1,108
Less Property Tax Credits	2,830		82	102	70
Net Property Taxes Payable	29,483		852	715	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$2,709,778		\$78,340	\$66,576	\$70,644
Referendum Market Valuation	1,999,352		\$57,801	40,688	61,567
Net Tax Capacity (NTC)	29,211		844	676	804
C. Average Local NTC Tax Rate	0.915				
Avg. Referendum Mkt. Value Tax Rate	0.033				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$27,776	32.2%	\$803	\$615	\$996
Sales/Use Tax (Calendar 2004)	37,382	43.4	1,081	561	689
Motor Vehicle Sales Tax (Calendar 2004)	3,962	4.6	115	108	105
Motor Vehicle License Tax (Calendar 2004)	3,559	4.1	103	96	98
Motor Fuels Tax (Calendar 2004)	6,029	7.0	174	158	125
Corporate Income Tax (Calendar 2003)	2,565	3.0	74	50	106
State Property Tax (Payable 2004)	4,928	5.7	142	90	121
Total State Taxes	\$86,201	100.0%	\$2,492	\$1,678	\$2,239

I. Major State Aids/Credits	FARIBAULT			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$17,365	46.7%	\$1,112	\$1,080	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance				366	374
Minnesota Family Investment Program		See Note		8	10
General Assistance including GAMC				33	51
Social Services				204	210
Miscellaneous				17	24
Total	11,658	31.4	746	627	669
Highway Aid (Calendar 2004)					
County Aid	3,699	10.0	237	131	71
Municipal Aid	0	0.0	0	15	22
Township Aid	396	1.1	25	13	6
Total	4,095	11.0	262	158	99
Local Government Aid (Calendar 2004)	3,134	8.4	201	158	85
Disparity Reduction Aid (Calendar 2004)	176	0.5	11	4	4
County Program Aid (Payable 2004)	544	1.5	35	32	22
Community Corrections Funding (2004)	186	0.5	12	14	14
Total Aids	37,158	100.0	2,379	2,074	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,095	78.9	70	69	61
Agricultural Market Value Credit	292	21.1	19	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,387	100.0	89	80	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	114	39.7	7	14	26
Regular (Renters)	167	58.4	11	20	27
Targeting Refund	6	1.9	0	0	1
Total Property Tax Refunds	287	100.0	18	34	54
Total Aids/Credits	\$38,832	100.0%	\$2,486	\$2,188	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$5,448	48.1%	\$349	\$343	\$341
City/Town Levy	3,955	34.9	253	208	250
School District Net Tax Capacity Levy	568	5.0	36	98	167
School District Referendum Market Value Levy	316	2.8	20	41	75
Miscellaneous District Levy	333	2.9	21	24	155
State Property Tax Levy	718	6.3	46	74	121
Total Levy	\$11,336	100.0%	\$726	\$787	\$1,108
Less Property Tax Credits	1,387		89	80	70
Net Property Taxes Payable	9,949		637	706	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,229,412		\$78,718	\$67,945	\$70,644
Referendum Market Valuation	428,943		27,465	40,586	61,567
Net Tax Capacity (NTC)	11,003		704	677	804
C. Average Local NTC Tax Rate	0.936				
Avg. Referendum Mkt. Value Tax Rate	0.074				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$8,177	37.6%	\$524	\$668	\$996
Sales/Use Tax (Calendar 2004)	5,967	27.4	382	491	689
Motor Vehicle Sales Tax (Calendar 2004)	1,873	8.6	120	107	105
Motor Vehicle License Tax (Calendar 2004)	1,642	7.6	105	96	98
Motor Fuels Tax (Calendar 2004)	2,671	12.3	171	133	125
Corporate Income Tax (Calendar 2003)	690	3.2	44	63	106
State Property Tax (Payable 2004)	718	3.3	46	74	121
Total State Taxes	\$21,736	100.0%	\$1,392	\$1,632	\$2,239

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 \$27.4 million, which was allocated to the counties on a per capita basis (\$11.658 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 (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$20,999	45.8%	\$983	\$1,096	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	9,192	20.0	430	327	374
Minnesota Family Investment Program	67	0.1	3	7	10
General Assistance including GAMC	783	1.7	37	37	51
Social Services	4,000	8.7	187	207	210
Miscellaneous	405	0.9	19	18	24
Total	14,447	31.5	676	597	669
Highway Aid (Calendar 2004)					
County Aid	5,222	11.4	244	94	71
Municipal Aid	0	0.0	0	17	22
Township Aid	812	1.8	38	9	6
Total	6,035	13.2	283	121	99
Local Government Aid (Calendar 2004)	3,091	6.7	145	119	85
Disparity Reduction Aid (Calendar 2004)	388	0.8	18	4	4
County Program Aid (Payable 2004)	622	1.4	29	21	22
Community Corrections Funding (2004)	302	0.7	14	12	14
Total Aids	45,883	100.0	2,148	1,970	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,694	79.2	79	70	61
Agricultural Market Value Credit	445	20.8	21	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,140	100.0	100	78	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	343	57.3	16	17	26
Regular (Renters)	250	41.8	12	21	27
Targeting Refund	5	0.8	0	1	1
Total Property Tax Refunds	599	100.0	28	39	54
Total Aids/Credits	\$48,622	100.0%	\$2,276	\$2,087	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$5,889	36.6%	\$276	\$333	\$341
City/Town Levy	5,762	35.8	270	225	250
School District Net Tax Capacity Levy	2,115	13.1	99	154	167
School District Referendum Market Value Levy	853	5.3	40	53	75
Miscellaneous District Levy	571	3.5	27	31	155
State Property Tax Levy	912	5.7	43	77	121
Total Levy	\$16,102	100.0%	\$754	\$873	\$1,108
Less Property Tax Credits	2,140		100	78	70
Net Property Taxes Payable	13,963		654	795	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,438,626		\$67,355	\$62,495	\$70,644
Referendum Market Valuation	752,253		\$35,219	49,014	61,567
Net Tax Capacity (NTC)	13,116		614	663	804
C. Average Local NTC Tax Rate	1.093				
Avg. Referendum Mkt. Value Tax Rate	0.113				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$11,657	42.1%	\$546	\$804	\$996
Sales/Use Tax (Calendar 2004)	7,171	25.9	336	509	689
Motor Vehicle Sales Tax (Calendar 2004)	2,427	8.8	114	107	105
Motor Vehicle License Tax (Calendar 2004)	2,123	7.7	99	97	98
Motor Fuels Tax (Calendar 2004)	2,677	9.7	125	134	125
Corporate Income Tax (Calendar 2003)	750	2.7	35	87	106
State Property Tax (Payable 2004)	912	3.3	43	77	121
Total State Taxes	\$27,718	100.0%	\$1,298	\$1,815	\$2,239

I. Major State Aids/Credits	FREEBORN			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$32,430	48.1%	\$1,014	\$1,096	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	13,141	19.5	411	327	374
Minnesota Family Investment Program	272	0.4	8	7	10
General Assistance including GAMC	1,102	1.6	34	37	51
Social Services	7,135	10.6	223	207	210
Miscellaneous	439	0.7	14	18	24
Total	22,088	32.8	690	597	669
Highway Aid (Calendar 2004)					
County Aid	4,277	6.3	134	94	71
Municipal Aid	636	0.9	20	17	22
Township Aid	257	0.4	8	9	6
Total	5,171	7.7	162	121	99
Local Government Aid (Calendar 2004)	6,105	9.1	191	119	85
Disparity Reduction Aid (Calendar 2004)	116	0.2	4	4	4
County Program Aid (Payable 2004)	888	1.3	28	21	22
Community Corrections Funding (2004)	585	0.9	18	12	14
Total Aids	67,383	100.0	2,106	1,970	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,476	87.3	77	70	61
Agricultural Market Value Credit	360	12.7	11	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,836	100.0	89	78	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	424	36.6	13	17	26
Regular (Renters)	661	57.1	21	21	27
Targeting Refund	72	6.3	2	1	1
Total Property Tax Refunds	1,158	100.0	36	39	54
Total Aids/Credits	\$71,377	100.0%	\$2,231	\$2,087	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$12,178	45.9%	\$381	\$333	\$341
City/Town Levy	4,873	18.3	152	225	250
School District Net Tax Capacity Levy	4,628	17.4	145	154	167
School District Referendum Market Value Levy	1,547	5.8	48	53	75
Miscellaneous District Levy	773	2.9	24	31	155
State Property Tax Levy	2,561	9.6	80	77	121
Total Levy	\$26,560	100.0%	\$830	\$873	\$1,108
Less Property Tax Credits	2,836		89	78	70
Net Property Taxes Payable	23,724		741	795	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,946,454		\$60,832	\$62,495	\$70,644
Referendum Market Valuation	1,200,728		\$37,526	49,014	61,567
Net Tax Capacity (NTC)	19,748		617	663	804
C. Average Local NTC Tax Rate	1.137				
Avg. Referendum Mkt. Value Tax Rate	0.129				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$16,960	33.5%	\$530	\$804	\$996
Sales/Use Tax (Calendar 2004)	16,137	31.9	504	509	689
Motor Vehicle Sales Tax (Calendar 2004)	3,537	7.0	111	107	105
Motor Vehicle License Tax (Calendar 2004)	3,110	6.1	97	97	98
Motor Fuels Tax (Calendar 2004)	6,470	12.8	202	134	125
Corporate Income Tax (Calendar 2003)	1,850	3.7	58	87	106
State Property Tax (Payable 2004)	2,561	5.1	80	77	121
Total State Taxes	\$50,626	100.0%	\$1,582	\$1,815	\$2,239

I. Major State Aids/Credits	GOODHUE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$48,448	59.7%	\$1,061	\$1,096	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	14,643	18.0	321	327	374
Minnesota Family Investment Program	213	0.3	5	7	10
General Assistance including GAMC	1,131	1.4	25	37	51
Social Services	7,962	9.8	174	207	210
Miscellaneous	594	0.7	13	18	24
Total	24,542	30.2	537	597	669
Highway Aid (Calendar 2004)					
County Aid	4,128	5.1	90	94	71
Municipal Aid	719	0.9	16	17	22
Township Aid	493	0.6	11	9	6
Total	5,340	6.6	117	121	99
Local Government Aid (Calendar 2004)	2,127	2.6	47	119	85
Disparity Reduction Aid (Calendar 2004)	90	0.1	2	4	4
County Program Aid (Payable 2004)	0	0.0	0	21	22
Community Corrections Funding (2004)	599	0.7	13	12	14
Total Aids	81,146	100.0	1,776	1,970	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	3,291	86.8	72	70	61
Agricultural Market Value Credit	500	13.2	11	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,791	100.0	83	78	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	1,448	59.3	32	17	26
Regular (Renters)	952	38.9	21	21	27
Targeting Refund	44	1.8	1	1	1
Total Property Tax Refunds	2,444	100.0	54	39	54
Total Aids/Credits	\$87,381	100.0%	\$1,913	\$2,087	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$22,934	37.1%	\$502	\$333	\$341
City/Town Levy	18,927	30.6	414	225	250
School District Net Tax Capacity Levy	9,244	15.0	202	154	167
School District Referendum Market Value Levy	2,744	4.4	60	53	75
Miscellaneous District Levy	3,186	5.2	70	31	155
State Property Tax Levy	4,783	7.7	105	77	121
Total Levy	\$61,817	100.0%	\$1,353	\$873	\$1,108
Less Property Tax Credits	3,791		83	78	70
Net Property Taxes Payable	58,027		1,270	795	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$3,653,227		\$79,976	\$62,495	\$70,644
Referendum Market Valuation	2,877,281		\$62,989	49,014	61,567
Net Tax Capacity (NTC)	41,322		905	663	804
C. Average Local NTC Tax Rate	1.314				
Avg. Referendum Mkt. Value Tax Rate	0.095				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$38,552	46.3%	\$844	\$804	\$996
Sales/Use Tax (Calendar 2004)	19,041	22.9	417	509	689
Motor Vehicle Sales Tax (Calendar 2004)	5,222	6.3	114	107	105
Motor Vehicle License Tax (Calendar 2004)	4,767	5.7	104	97	98
Motor Fuels Tax (Calendar 2004)	7,334	8.8	161	134	125
Corporate Income Tax (Calendar 2003)	3,535	4.2	77	87	106
State Property Tax (Payable 2004)	4,783	5.7	105	77	121
Total State Taxes	\$83,233	100.0%	\$1,822	\$1,815	\$2,239

I. Major State Aids/Credits	GRANT			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$9,531	52.0%	\$1,542	\$1,114	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	3,136	17.1	507	435	374
Minnesota Family Investment Program	41	0.2	7	9	10
General Assistance including GAMC	228	1.2	37	42	51
Social Services	1,507	8.2	244	245	210
Miscellaneous	128	0.7	21	20	24
Total	5,040	27.5	815	750	669
Highway Aid (Calendar 2004)					
County Aid	2,103	11.5	340	149	71
Municipal Aid	0	0.0	0	13	22
Township Aid	215	1.2	35	18	6
Total	2,318	12.7	375	180	99
Local Government Aid (Calendar 2004)	840	4.6	136	111	85
Disparity Reduction Aid (Calendar 2004)	14	0.1	2	2	4
County Program Aid (Payable 2004)	509	2.8	82	39	22
Community Corrections Funding (2004)	70	0.4	11	12	14
Total Aids	18,322	100.0	2,964	2,209	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	431	74.0	70	69	61
Agricultural Market Value Credit	147	25.2	24	12	5
Miscellaneous Credits	5	0.9	1	21	4
Total Property Tax Credits	582	100.0	94	102	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	76	46.2	12	12	26
Regular (Renters)	88	53.6	14	19	27
Targeting Refund	0	0.2	0	0	1
Total Property Tax Refunds	164	100.0	27	31	54
Total Aids/Credits	\$19,069	100.0%	\$3,085	\$2,342	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$2,854	48.6%	\$462	\$369	\$341
City/Town Levy	1,488	25.3	241	177	250
School District Net Tax Capacity Levy	780	13.3	126	127	167
School District Referendum Market Value Levy	155	2.6	25	19	75
Miscellaneous District Levy	294	5.0	48	35	155
State Property Tax Levy	301	5.1	49	90	121
Total Levy	\$5,871	100.0%	\$950	\$818	\$1,108
Less Property Tax Credits	582		94	102	70
Net Property Taxes Payable	5,288		855	715	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$529,007		\$85,572	\$66,576	\$70,644
Referendum Market Valuation	185,500		\$30,007	40,688	61,567
Net Tax Capacity (NTC)	4,679		757	676	804
C. Average Local NTC Tax Rate	1.157				
Avg. Referendum Mkt. Value Tax Rate	0.083				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$3,747	42.6%	\$606	\$615	\$996
Sales/Use Tax (Calendar 2004)	1,720	19.5	278	561	689
Motor Vehicle Sales Tax (Calendar 2004)	747	8.5	121	108	105
Motor Vehicle License Tax (Calendar 2004)	653	7.4	106	96	98
Motor Fuels Tax (Calendar 2004)	1,410	16.0	228	158	125
Corporate Income Tax (Calendar 2003)	222	2.5	36	50	106
State Property Tax (Payable 2004)	301	3.4	49	90	121
Total State Taxes	\$8,799	100.0%	\$1,423	\$1,678	\$2,239

I. Major State Aids/Credits	HENNEPIN			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$1,210,541	52.2%	\$1,058	\$1,195	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	502,268	21.6	439	360	374
Minnesota Family Investment Program	14,659	0.6	13	11	10
General Assistance including GAMC	103,626	4.5	91	59	51
Social Services	271,704	11.7	237	201	210
Miscellaneous	46,156	2.0	40	27	24
Total	938,414	40.4	820	659	669
Highway Aid (Calendar 2004)					
County Aid	22,651	1.0	20	24	71
Municipal Aid	33,766	1.5	30	28	22
Township Aid	13	0.0	0	1	6
Total	56,430	2.4	49	53	99
Local Government Aid (Calendar 2004)	90,627	3.9	79	58	85
Disparity Reduction Aid (Calendar 2004)	741	0.0	1	0	4
County Program Aid (Payable 2004)	7,435	0.3	6	14	22
Community Corrections Funding (2004)	16,529	0.7	14	14	14
Total Aids	2,320,716	100.0	2,029	1,993	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	61,038	99.6	53	55	61
Agricultural Market Value Credit	180	0.3	0	1	5
Miscellaneous Credits	37	0.1	0	0	4
Total Property Tax Credits	61,255	100.0	54	55	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	50,688	51.0	44	34	26
Regular (Renters)	47,713	48.0	42	34	27
Targeting Refund	1,080	1.1	1	1	1
Total Property Tax Refunds	99,481	100.0	87	69	54
Total Aids/Credits	\$2,481,452	100.0%	\$2,169	\$2,118	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$448,110	24.2%	\$392	\$324	\$341
City/Town Levy	403,668	21.8	353	287	250
School District Net Tax Capacity Levy	241,236	13.0	211	190	167
School District Referendum Market Value Levy	135,205	7.3	118	108	75
Miscellaneous District Levy	403,123	21.7	352	256	155
State Property Tax Levy	222,188	12.0	194	150	121
Total Levy	\$1,853,530	100.0%	\$1,620	\$1,315	\$1,108
Less Property Tax Credits	61,255		54	55	70
Net Property Taxes Payable	1,792,275		1,567	1,260	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$97,780,700		\$85,470	\$77,181	\$70,644
Referendum Market Valuation	97,417,716		\$85,153	76,406	61,567
Net Tax Capacity (NTC)	1,211,611		1,059	926	804
C. Average Local NTC Tax Rate	1.228				
Avg. Referendum Mkt. Value Tax Rate	0.147				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$1,636,961	44.9%	\$1,431	\$1,256	\$996
Sales/Use Tax (Calendar 2004)	1,210,716	33.2	1,058	826	689
Motor Vehicle Sales Tax (Calendar 2004)	113,638	3.1	99	102	105
Motor Vehicle License Tax (Calendar 2004)	109,542	3.0	96	99	98
Motor Fuels Tax (Calendar 2004)	124,277	3.4	109	109	125
Corporate Income Tax (Calendar 2003)	231,583	6.3	202	143	106
State Property Tax (Payable 2004)	222,188	6.1	194	150	121
Total State Taxes	\$3,648,906	100.0%	\$3,189	\$2,684	\$2,239

I. Major State Aids/Credits	HOUSTON			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$26,754	58.3%	\$1,341	\$1,096	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	6,925	15.1	347	327	374
Minnesota Family Investment Program	77	0.2	4	7	10
General Assistance including GAMC	461	1.0	23	37	51
Social Services	4,255	9.3	213	207	210
Miscellaneous	221	0.5	11	18	24
Total	11,939	26.0	599	597	669
Highway Aid (Calendar 2004)					
County Aid	3,506	7.6	176	94	71
Municipal Aid	191	0.4	10	17	22
Township Aid	446	1.0	22	9	6
Total	4,143	9.0	208	121	99
Local Government Aid (Calendar 2004)	1,856	4.0	93	119	85
Disparity Reduction Aid (Calendar 2004)	317	0.7	16	4	4
County Program Aid (Payable 2004)	707	1.5	35	21	22
Community Corrections Funding (2004)	192	0.4	10	12	14
Total Aids	45,908	100.0	2,302	1,970	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,536	82.7	77	70	61
Agricultural Market Value Credit	321	17.3	16	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,857	100.0	93	78	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	392	63.8	20	17	26
Regular (Renters)	219	35.6	11	21	27
Targeting Refund	4	0.6	0	1	1
Total Property Tax Refunds	614	100.0	31	39	54
Total Aids/Credits	\$48,380	100.0%	\$2,426	\$2,087	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$5,342	38.1%	\$268	\$333	\$341
City/Town Levy	4,324	30.8	217	225	250
School District Net Tax Capacity Levy	2,536	18.1	127	154	167
School District Referendum Market Value Levy	879	6.3	44	53	75
Miscellaneous District Levy	201	1.4	10	31	155
State Property Tax Levy	742	5.3	37	77	121
Total Levy	\$14,025	100.0%	\$703	\$873	\$1,108
Less Property Tax Credits	1,857		93	78	70
Net Property Taxes Payable	12,168		610	795	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,073,735		\$53,835	\$62,495	\$70,644
Referendum Market Valuation	744,987		\$37,352	49,014	61,567
Net Tax Capacity (NTC)	10,174		510	663	804
C. Average Local NTC Tax Rate	1.219				
Avg. Referendum Mkt. Value Tax Rate	0.118				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$13,109	51.9%	\$657	\$804	\$996
Sales/Use Tax (Calendar 2004)	4,482	17.7	225	509	689
Motor Vehicle Sales Tax (Calendar 2004)	2,207	8.7	111	107	105
Motor Vehicle License Tax (Calendar 2004)	1,970	7.8	99	97	98
Motor Fuels Tax (Calendar 2004)	2,164	8.6	108	134	125
Corporate Income Tax (Calendar 2003)	599	2.4	30	87	106
State Property Tax (Payable 2004)	742	2.9	37	77	121
Total State Taxes	\$25,273	100.0%	\$1,267	\$1,815	\$2,239

I. Major State Aids/Credits	HUBBARD			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$18,928	52.6%	\$1,004	\$1,419	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	7,370	20.5	391	591	374
Minnesota Family Investment Program	195	0.5	10	30	10
General Assistance including GAMC	739	2.1	39	58	51
Social Services	3,688	10.3	196	240	210
Miscellaneous	283	0.8	15	22	24
Total	12,276	34.1	651	941	669
Highway Aid (Calendar 2004)					
County Aid	3,029	8.4	161	191	71
Municipal Aid	0	0.0	0	5	22
Township Aid	258	0.7	14	13	6
Total	3,287	9.1	174	209	99
Local Government Aid (Calendar 2004)	672	1.9	36	69	85
Disparity Reduction Aid (Calendar 2004)	0	0.0	0	3	4
County Program Aid (Payable 2004)	695	1.9	37	29	22
Community Corrections Funding (2004)	98	0.3	5	17	14
Total Aids	35,956	100.0	1,907	2,688	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,443	90.6	77	60	61
Agricultural Market Value Credit	149	9.4	8	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,592	100.0	84	68	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	312	53.1	17	13	26
Regular (Renters)	272	46.3	14	15	27
Targeting Refund	4	0.6	0	0	1
Total Property Tax Refunds	588	100.0	31	28	54
Total Aids/Credits	\$38,136	100.0%	\$2,023	\$2,784	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$7,263	37.6%	\$385	\$379	\$341
City/Town Levy	3,696	19.1	196	125	250
School District Net Tax Capacity Levy	4,572	23.6	242	173	167
School District Referendum Market Value Levy	247	1.3	13	20	75
Miscellaneous District Levy	277	1.4	15	18	155
State Property Tax Levy	3,284	17.0	174	102	121
Total Levy	\$19,339	100.0%	\$1,026	\$817	\$1,108
Less Property Tax Credits	1,592		84	68	70
Net Property Taxes Payable	17,747		941	749	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,730,327		\$91,765	\$53,011	\$70,644
Referendum Market Valuation	1,034,709		\$54,874	35,951	61,567
Net Tax Capacity (NTC)	18,210		966	572	804
C. Average Local NTC Tax Rate	0.868				
Avg. Referendum Mkt. Value Tax Rate	0.024				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$10,747	35.6%	\$570	\$474	\$996
Sales/Use Tax (Calendar 2004)	8,437	27.9	447	539	689
Motor Vehicle Sales Tax (Calendar 2004)	2,134	7.1	113	98	105
Motor Vehicle License Tax (Calendar 2004)	1,886	6.2	100	86	98
Motor Fuels Tax (Calendar 2004)	3,012	10.0	160	135	125
Corporate Income Tax (Calendar 2003)	694	2.3	37	57	106
State Property Tax (Payable 2004)	3,284	10.9	174	102	121
Total State Taxes	\$30,195	100.0%	\$1,601	\$1,491	\$2,239

I. Major State Aids/Credits	ISANTI			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$39,566	61.0%	\$1,084	\$1,214	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	11,453	17.7	314	358	374
Minnesota Family Investment Program	229	0.4	6	8	10
General Assistance including GAMC	1,236	1.9	34	45	51
Social Services	5,954	9.2	163	178	210
Miscellaneous	497	0.8	14	14	24
Total	19,370	29.9	531	603	669
Highway Aid (Calendar 2004)					
County Aid	2,537	3.9	69	112	71
Municipal Aid	254	0.4	7	4	22
Township Aid	235	0.4	6	7	6
Total	3,026	4.7	83	124	99
Local Government Aid (Calendar 2004)	873	1.3	24	37	85
Disparity Reduction Aid (Calendar 2004)	75	0.1	2	1	4
County Program Aid (Payable 2004)	1,482	2.3	41	37	22
Community Corrections Funding (2004)	487	0.8	13	16	14
Total Aids	64,878	100.0	1,777	2,031	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,518	86.7	69	70	61
Agricultural Market Value Credit	386	13.3	11	11	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,905	100.0	80	81	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	989	61.6	27	29	26
Regular (Renters)	612	38.2	17	16	27
Targeting Refund	3	0.2	0	0	1
Total Property Tax Refunds	1,605	100.0	44	45	54
Total Aids/Credits	\$69,388	100.0%	\$1,900	\$2,157	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$11,605	41.7%	\$318	\$377	\$341
City/Town Levy	8,180	29.4	224	180	250
School District Net Tax Capacity Levy	5,414	19.5	148	165	167
School District Referendum Market Value Levy	422	1.5	12	24	75
Miscellaneous District Levy	522	1.9	14	25	155
State Property Tax Levy	1,674	6.0	46	57	121
Total Levy	\$27,818	100.0%	\$762	\$829	\$1,108
Less Property Tax Credits	2,905		80	81	70
Net Property Taxes Payable	24,913		682	747	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$2,018,201		\$55,275	\$57,965	\$70,644
Referendum Market Valuation	1,756,841		\$48,117	47,692	61,567
Net Tax Capacity (NTC)	20,890		572	600	804
C. Average Local NTC Tax Rate	1.231				
Avg. Referendum Mkt. Value Tax Rate	0.024				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$25,360	43.2%	\$695	\$665	\$996
Sales/Use Tax (Calendar 2004)	18,822	32.1	515	380	689
Motor Vehicle Sales Tax (Calendar 2004)	3,759	6.4	103	112	105
Motor Vehicle License Tax (Calendar 2004)	3,408	5.8	93	100	98
Motor Fuels Tax (Calendar 2004)	4,264	7.3	117	175	125
Corporate Income Tax (Calendar 2003)	1,376	2.3	38	42	106
State Property Tax (Payable 2004)	1,674	2.9	46	57	121
Total State Taxes	\$58,662	100.0%	\$1,607	\$1,531	\$2,239

I. Major State Aids/Credits	ITASCA			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$51,443	50.3%	\$1,163	\$1,091	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	20,961	20.5	474	492	374
Minnesota Family Investment Program	427	0.4	10	11	10
General Assistance including GAMC	2,581	2.5	58	72	51
Social Services	11,859	11.6	268	305	210
Miscellaneous	1,054	1.0	24	32	24
Total	36,883	36.1	834	913	669
Highway Aid (Calendar 2004)					
County Aid	7,076	6.9	160	134	71
Municipal Aid	352	0.3	8	26	22
Township Aid	227	0.2	5	4	6
Total	7,655	7.5	173	164	99
Local Government Aid (Calendar 2004)	4,043	4.0	91	186	85
Disparity Reduction Aid (Calendar 2004)	264	0.3	6	33	4
County Program Aid (Payable 2004)	1,453	1.4	33	33	22
Community Corrections Funding (2004)	550	0.5	12	19	14
Total Aids	102,290	100.0	2,312	2,439	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	3,335	44.7	75	73	61
Agricultural Market Value Credit	121	1.6	3	2	5
Miscellaneous Credits	4,012	53.7	91	47	4
Total Property Tax Credits	7,468	100.0	169	122	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	539	39.4	12	15	26
Regular (Renters)	823	60.1	19	23	27
Targeting Refund	7	0.5	0	0	1
Total Property Tax Refunds	1,369	100.0	31	38	54
Total Aids/Credits	\$111,127	100.0%	\$2,512	\$2,599	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$21,969	45.0%	\$497	\$419	\$341
City/Town Levy	12,223	25.0	276	191	250
School District Net Tax Capacity Levy	6,241	12.8	141	87	167
School District Referendum Market Value Levy	483	1.0	11	24	75
Miscellaneous District Levy	2,264	4.6	51	58	155
State Property Tax Levy	5,623	11.5	127	100	121
Total Levy	\$48,803	100.0%	\$1,103	\$879	\$1,108
Less Property Tax Credits	7,468		169	122	70
Net Property Taxes Payable	41,335		934	757	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$2,952,516		\$66,736	\$54,261	\$70,644
Referendum Market Valuation	2,285,781		\$51,665	43,220	61,567
Net Tax Capacity (NTC)	34,690		784	612	804
C. Average Local NTC Tax Rate	1.231				
Avg. Referendum Mkt. Value Tax Rate	0.021				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$25,761	35.7%	\$582	\$645	\$996
Sales/Use Tax (Calendar 2004)	22,960	31.9	519	668	689
Motor Vehicle Sales Tax (Calendar 2004)	5,053	7.0	114	108	105
Motor Vehicle License Tax (Calendar 2004)	4,512	6.3	102	98	98
Motor Fuels Tax (Calendar 2004)	5,977	8.3	135	137	125
Corporate Income Tax (Calendar 2003)	2,182	3.0	49	62	106
State Property Tax (Payable 2004)	5,623	7.8	127	100	121
Total State Taxes	\$72,068	100.0%	\$1,629	\$1,818	\$2,239

I. Major State Aids/Credits	JACKSON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$11,877	46.3%	\$1,059	\$1,253	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	4,078	15.9	364	446	374
Minnesota Family Investment Program	62	0.2	6	7	10
General Assistance including GAMC	276	1.1	25	31	51
Social Services	2,363	9.2	211	227	210
Miscellaneous	163	0.6	15	21	24
Total	6,941	27.1	619	731	669
Highway Aid (Calendar 2004)					
County Aid	3,687	14.4	329	231	71
Municipal Aid	0	0.0	0	9	22
Township Aid	430	1.7	38	37	6
Total	4,117	16.1	367	277	99
Local Government Aid (Calendar 2004)	1,982	7.7	177	165	85
Disparity Reduction Aid (Calendar 2004)	132	0.5	12	8	4
County Program Aid (Payable 2004)	517	2.0	46	45	22
Community Corrections Funding (2004)	82	0.3	7	16	14
Total Aids	25,650	100.0	2,287	2,494	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	772	73.3	69	64	61
Agricultural Market Value Credit	281	26.7	25	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,053	100.0	94	83	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	121	48.9	11	12	26
Regular (Renters)	126	50.6	11	16	27
Targeting Refund	1	0.6	0	1	1
Total Property Tax Refunds	248	100.0	22	28	54
Total Aids/Credits	\$26,952	100.0%	\$2,403	\$2,605	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$6,174	49.5%	\$551	\$395	\$341
City/Town Levy	2,357	18.9	210	205	250
School District Net Tax Capacity Levy	2,777	22.2	248	161	167
School District Referendum Market Value Levy	255	2.0	23	30	75
Miscellaneous District Levy	276	2.2	25	34	155
State Property Tax Levy	644	5.2	57	65	121
Total Levy	\$12,483	100.0%	\$1,113	\$891	\$1,108
Less Property Tax Credits	1,053		94	83	70
Net Property Taxes Payable	11,430		1,019	808	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,063,974		\$94,879	\$74,473	\$70,644
Referendum Market Valuation	313,659		\$27,970	29,536	61,567
Net Tax Capacity (NTC)	9,449		843	693	804
C. Average Local NTC Tax Rate	1.226				
Avg. Referendum Mkt. Value Tax Rate	0.081				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$5,010	35.9%	\$447	\$546	\$996
Sales/Use Tax (Calendar 2004)	2,500	17.9	223	405	689
Motor Vehicle Sales Tax (Calendar 2004)	1,264	9.1	113	113	105
Motor Vehicle License Tax (Calendar 2004)	1,105	7.9	99	99	98
Motor Fuels Tax (Calendar 2004)	2,787	20.0	249	158	125
Corporate Income Tax (Calendar 2003)	628	4.5	56	57	106
State Property Tax (Payable 2004)	644	4.6	57	65	121
Total State Taxes	\$13,939	100.0%	\$1,243	\$1,442	\$2,239

I. Major State Aids/Credits	KANABEC			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$17,330	53.8%	\$1,079	\$1,214	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	6,316	19.6	393	358	374
Minnesota Family Investment Program	185	0.6	12	8	10
General Assistance including GAMC	771	2.4	48	45	51
Social Services	3,184	9.9	198	178	210
Miscellaneous	275	0.9	17	14	24
Total	10,730	33.3	668	603	669
Highway Aid (Calendar 2004)					
County Aid	2,103	6.5	131	112	71
Municipal Aid	0	0.0	0	4	22
Township Aid	138	0.4	9	7	6
Total	2,241	7.0	140	124	99
Local Government Aid (Calendar 2004)	732	2.3	46	37	85
Disparity Reduction Aid (Calendar 2004)	8	0.0	0	1	4
County Program Aid (Payable 2004)	911	2.8	57	37	22
Community Corrections Funding (2004)	259	0.8	16	16	14
Total Aids	32,211	100.0	2,006	2,031	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,166	81.6	73	70	61
Agricultural Market Value Credit	262	18.4	16	11	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,428	100.0	89	81	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	377	55.0	23	29	26
Regular (Renters)	306	44.7	19	16	27
Targeting Refund	2	0.3	0	0	1
Total Property Tax Refunds	684	100.0	43	45	54
Total Aids/Credits	\$34,323	100.0%	\$2,138	\$2,157	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$6,702	61.8%	\$417	\$377	\$341
City/Town Levy	1,421	13.1	89	180	250
School District Net Tax Capacity Levy	1,772	16.3	110	165	167
School District Referendum Market Value Levy	211	1.9	13	24	75
Miscellaneous District Levy	126	1.2	8	25	155
State Property Tax Levy	608	5.6	38	57	121
Total Levy	\$10,840	100.0%	\$675	\$829	\$1,108
Less Property Tax Credits	1,428		89	81	70
Net Property Taxes Payable	9,412		586	747	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$812,787		\$50,628	\$57,965	\$70,644
Referendum Market Valuation	591,738		\$36,859	47,692	61,567
Net Tax Capacity (NTC)	7,954		495	600	804
C. Average Local NTC Tax Rate	1.238				
Avg. Referendum Mkt. Value Tax Rate	0.066				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$8,471	43.5%	\$528	\$665	\$996
Sales/Use Tax (Calendar 2004)	4,486	23.0	279	380	689
Motor Vehicle Sales Tax (Calendar 2004)	1,730	8.9	108	112	105
Motor Vehicle License Tax (Calendar 2004)	1,511	7.8	94	100	98
Motor Fuels Tax (Calendar 2004)	2,183	11.2	136	175	125
Corporate Income Tax (Calendar 2003)	506	2.6	32	42	106
State Property Tax (Payable 2004)	608	3.1	38	57	121
Total State Taxes	\$19,495	100.0%	\$1,214	\$1,531	\$2,239

I. Major State Aids/Credits	KANDIYOHI			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$44,775	49.8%	\$1,082	\$1,201	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	18,169	20.2	439	381	374
Minnesota Family Investment Program	498	0.6	12	9	10
General Assistance including GAMC	1,658	1.8	40	31	51
Social Services	10,864	12.1	262	219	210
Miscellaneous	903	1.0	22	16	24
Total	32,091	35.7	775	657	669
Highway Aid (Calendar 2004)					
County Aid	4,507	5.0	109	124	71
Municipal Aid	662	0.7	16	14	22
Township Aid	330	0.4	8	12	6
Total	5,498	6.1	133	150	99
Local Government Aid (Calendar 2004)	4,979	5.5	120	120	85
Disparity Reduction Aid (Calendar 2004)	46	0.1	1	3	4
County Program Aid (Payable 2004)	1,789	2.0	43	39	22
Community Corrections Funding (2004)	738	0.8	18	12	14
Total Aids	89,917	100.0	2,172	2,182	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,963	89.2	72	73	61
Agricultural Market Value Credit	358	10.8	9	12	5
Miscellaneous Credits	2	0.0	0	0	4
Total Property Tax Credits	3,322	100.0	80	85	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	870	45.6	21	23	26
Regular (Renters)	1,025	53.7	25	20	27
Targeting Refund	14	0.8	0	2	1
Total Property Tax Refunds	1,910	100.0	46	45	54
Total Aids/Credits	\$95,148	100.0%	\$2,298	\$2,313	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$20,067	51.9%	\$485	\$415	\$341
City/Town Levy	5,985	15.5	145	217	250
School District Net Tax Capacity Levy	6,259	16.2	151	125	167
School District Referendum Market Value Levy	2,020	5.2	49	57	75
Miscellaneous District Levy	1,132	2.9	27	27	155
State Property Tax Levy	3,232	8.4	78	68	121
Total Levy	\$38,695	100.0%	\$935	\$909	\$1,108
Less Property Tax Credits	3,322		80	85	70
Net Property Taxes Payable	35,373		854	824	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$2,505,391		\$60,520	\$65,150	\$70,644
Referendum Market Valuation	1,728,016		\$41,742	40,763	61,567
Net Tax Capacity (NTC)	25,808		623	645	804
C. Average Local NTC Tax Rate	1.296				
Avg. Referendum Mkt. Value Tax Rate	0.117				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$28,780	37.3%	\$695	\$682	\$996
Sales/Use Tax (Calendar 2004)	28,097	36.4	679	514	689
Motor Vehicle Sales Tax (Calendar 2004)	4,576	5.9	111	113	105
Motor Vehicle License Tax (Calendar 2004)	4,075	5.3	98	101	98
Motor Fuels Tax (Calendar 2004)	5,451	7.1	132	129	125
Corporate Income Tax (Calendar 2003)	3,011	3.9	73	69	106
State Property Tax (Payable 2004)	3,232	4.2	78	68	121
Total State Taxes	\$77,221	100.0%	\$1,865	\$1,676	\$2,239

I. Major State Aids/Credits	KITTSO N			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$7,930	46.9%	\$1,633	\$1,388	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	2,823	16.7	581	491	374
Minnesota Family Investment Program	20	0.1	4	9	10
General Assistance including GAMC	129	0.8	27	38	51
Social Services	968	5.7	199	266	210
Miscellaneous	54	0.3	11	22	24
Total	3,994	23.6	823	826	669
Highway Aid (Calendar 2004)					
County Aid	3,030	17.9	624	287	71
Municipal Aid	0	0.0	0	15	22
Township Aid	431	2.6	89	48	6
Total	3,461	20.5	713	350	99
Local Government Aid (Calendar 2004)	819	4.8	169	140	85
Disparity Reduction Aid (Calendar 2004)	11	0.1	2	7	4
County Program Aid (Payable 2004)	590	3.5	122	47	22
Community Corrections Funding (2004)	91	0.5	19	18	14
Total Aids	16,896	100.0	3,479	2,776	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	240	63.0	49	58	61
Agricultural Market Value Credit	141	37.0	29	17	5
Miscellaneous Credits	0	0.0	0	10	4
Total Property Tax Credits	380	100.0	78	86	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	21	37.8	4	10	26
Regular (Renters)	34	62.2	7	13	27
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	55	100.0	11	23	54
Total Aids/Credits	\$17,331	100.0%	\$3,569	\$2,885	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$2,086	35.9%	\$430	\$352	\$341
City/Town Levy	1,157	19.9	238	194	250
School District Net Tax Capacity Levy	389	6.7	80	109	167
School District Referendum Market Value Levy	744	12.8	153	31	75
Miscellaneous District Levy	328	5.6	67	50	155
State Property Tax Levy	1,106	19.0	228	72	121
Total Levy	\$5,810	100.0%	\$1,197	\$809	\$1,108
Less Property Tax Credits	380		78	86	70
Net Property Taxes Payable	5,430		1,118	723	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$425,725		\$87,670	\$51,286	\$70,644
Referendum Market Valuation	175,665		\$36,175	26,071	61,567
Net Tax Capacity (NTC)	4,706		969	515	804
C. Average Local NTC Tax Rate	0.842				
Avg. Referendum Mkt. Value Tax Rate	0.424				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$2,618	36.8%	\$539	\$662	\$996
Sales/Use Tax (Calendar 2004)	1,154	16.2	238	349	689
Motor Vehicle Sales Tax (Calendar 2004)	607	8.5	125	112	105
Motor Vehicle License Tax (Calendar 2004)	546	7.7	112	99	98
Motor Fuels Tax (Calendar 2004)	941	13.2	194	150	125
Corporate Income Tax (Calendar 2003)	136	1.9	28	54	106
State Property Tax (Payable 2004)	1,106	15.6	228	72	121
Total State Taxes	\$7,108	100.0%	\$1,464	\$1,499	\$2,239

I. Major State Aids/Credits	KOOCHICHING			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$17,274	44.5%	\$1,249	\$1,091	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	7,779	20.0	562	492	374
Minnesota Family Investment Program	170	0.4	12	11	10
General Assistance including GAMC	1,091	2.8	79	72	51
Social Services	3,692	9.5	267	305	210
Miscellaneous	455	1.2	33	32	24
Total	13,189	34.0	953	913	669
Highway Aid (Calendar 2004)					
County Aid	3,942	10.2	285	134	71
Municipal Aid	238	0.6	17	26	22
Township Aid	79	0.2	6	4	6
Total	4,259	11.0	308	164	99
Local Government Aid (Calendar 2004)	2,942	7.6	213	186	85
Disparity Reduction Aid (Calendar 2004)	319	0.8	23	33	4
County Program Aid (Payable 2004)	495	1.3	36	33	22
Community Corrections Funding (2004)	324	0.8	23	19	14
Total Aids	38,802	100.0	2,805	2,439	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	985	92.0	71	73	61
Agricultural Market Value Credit	80	7.5	6	2	5
Miscellaneous Credits	6	0.6	0	47	4
Total Property Tax Credits	1,070	100.0	77	122	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	55	18.7	4	15	26
Regular (Renters)	236	80.8	17	23	27
Targeting Refund	2	0.5	0	0	1
Total Property Tax Refunds	292	100.0	21	38	54
Total Aids/Credits	\$40,164	100.0%	\$2,904	\$2,599	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$3,131	37.7%	\$226	\$419	\$341
City/Town Levy	2,092	25.2	151	191	250
School District Net Tax Capacity Levy	1,237	14.9	89	87	167
School District Referendum Market Value Levy	595	7.2	43	24	75
Miscellaneous District Levy	51	0.6	4	58	155
State Property Tax Levy	1,199	14.4	87	100	121
Total Levy	\$8,305	100.0%	\$600	\$879	\$1,108
Less Property Tax Credits	1,070		77	122	70
Net Property Taxes Payable	7,234		523	757	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$599,273		\$43,325	\$54,261	\$70,644
Referendum Market Valuation	444,932		\$32,167	43,220	61,567
Net Tax Capacity (NTC)	6,758		489	612	804
C. Average Local NTC Tax Rate	0.963				
Avg. Referendum Mkt. Value Tax Rate	0.134				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$7,945	38.7%	\$574	\$645	\$996
Sales/Use Tax (Calendar 2004)	5,876	28.6	425	668	689
Motor Vehicle Sales Tax (Calendar 2004)	1,554	7.6	112	108	105
Motor Vehicle License Tax (Calendar 2004)	1,387	6.8	100	98	98
Motor Fuels Tax (Calendar 2004)	1,735	8.4	125	137	125
Corporate Income Tax (Calendar 2003)	845	4.1	61	62	106
State Property Tax (Payable 2004)	1,199	5.8	87	100	121
Total State Taxes	\$20,543	100.0%	\$1,485	\$1,818	\$2,239

I. Major State Aids/Credits	LAC-QUI-PARLE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$13,883	52.6%	\$1,790	\$1,373	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	4,519	17.1	583	545	374
Minnesota Family Investment Program	22	0.1	3	5	10
General Assistance including GAMC	266	1.0	34	32	51
Social Services	1,957	7.4	252	262	210
Miscellaneous	147	0.6	19	24	24
Total	6,911	26.2	891	867	669
Highway Aid (Calendar 2004)					
County Aid	2,957	11.2	381	270	71
Municipal Aid	0	0.0	0	4	22
Township Aid	390	1.5	50	40	6
Total	3,347	12.7	432	314	99
Local Government Aid (Calendar 2004)	1,458	5.5	188	182	85
Disparity Reduction Aid (Calendar 2004)	134	0.5	17	17	4
County Program Aid (Payable 2004)	547	2.1	70	73	22
Community Corrections Funding (2004)	128	0.5	16	15	14
Total Aids	26,408	100.0	3,406	2,841	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	450	63.9	58	62	61
Agricultural Market Value Credit	254	36.1	33	23	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	705	100.0	91	85	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	50	34.4	6	12	26
Regular (Renters)	94	65.4	12	14	27
Targeting Refund	0	0.2	0	0	1
Total Property Tax Refunds	144	100.0	19	26	54
Total Aids/Credits	\$27,257	100.0%	\$3,515	\$2,951	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$2,687	46.2%	\$346	\$419	\$341
City/Town Levy	1,686	29.0	217	227	250
School District Net Tax Capacity Levy	669	11.5	86	110	167
School District Referendum Market Value Levy	223	3.8	29	30	75
Miscellaneous District Levy	273	4.7	35	28	155
State Property Tax Levy	277	4.8	36	59	121
Total Levy	\$5,815	100.0%	\$750	\$872	\$1,108
Less Property Tax Credits	705		91	85	70
Net Property Taxes Payable	5,110		659	787	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$604,763		\$77,994	\$71,818	\$70,644
Referendum Market Valuation	165,023		\$21,282	26,331	61,567
Net Tax Capacity (NTC)	5,020		647	647	804
C. Average Local NTC Tax Rate	1.059				
Avg. Referendum Mkt. Value Tax Rate	0.135				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$4,001	42.7%	\$516	\$562	\$996
Sales/Use Tax (Calendar 2004)	1,799	19.2	232	314	689
Motor Vehicle Sales Tax (Calendar 2004)	952	10.2	123	113	105
Motor Vehicle License Tax (Calendar 2004)	841	9.0	109	99	98
Motor Fuels Tax (Calendar 2004)	1,222	13.1	158	144	125
Corporate Income Tax (Calendar 2003)	269	2.9	35	46	106
State Property Tax (Payable 2004)	277	3.0	36	59	121
Total State Taxes	\$9,362	100.0%	\$1,207	\$1,337	\$2,239

I. Major State Aids/Credits	LAKE			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$12,207	45.0%	\$1,087	\$1,091	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	4,480	16.5	399	492	374
Minnesota Family Investment Program	77	0.3	7	11	10
General Assistance including GAMC	526	1.9	47	72	51
Social Services	3,723	13.7	332	305	210
Miscellaneous	211	0.8	19	32	24
Total	9,018	33.3	803	913	669
Highway Aid (Calendar 2004)					
County Aid	3,109	11.5	277	134	71
Municipal Aid	0	0.0	0	26	22
Township Aid	73	0.3	7	4	6
Total	3,183	11.7	283	164	99
Local Government Aid (Calendar 2004)	1,613	5.9	144	186	85
Disparity Reduction Aid (Calendar 2004)	234	0.9	21	33	4
County Program Aid (Payable 2004)	664	2.4	59	33	22
Community Corrections Funding (2004)	197	0.7	18	19	14
Total Aids	27,116	100.0	2,415	2,439	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	929	45.5	83	73	61
Agricultural Market Value Credit	3	0.1	0	2	5
Miscellaneous Credits	1,112	54.4	99	47	4
Total Property Tax Credits	2,044	100.0	182	122	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	80	30.5	7	15	26
Regular (Renters)	181	68.8	16	23	27
Targeting Refund	2	0.7	0	0	1
Total Property Tax Refunds	263	100.0	23	38	54
Total Aids/Credits	\$29,422	100.0%	\$2,620	\$2,599	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$5,157	43.9%	\$459	\$419	\$341
City/Town Levy	2,335	19.9	208	191	250
School District Net Tax Capacity Levy	1,897	16.2	169	87	167
School District Referendum Market Value Levy	0	0.0	0	24	75
Miscellaneous District Levy	872	7.4	78	58	155
State Property Tax Levy	1,477	12.6	132	100	121
Total Levy	\$11,737	100.0%	\$1,045	\$879	\$1,108
Less Property Tax Credits	2,044		182	122	70
Net Property Taxes Payable	9,693		863	757	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$802,494		\$71,466	\$54,261	\$70,644
Referendum Market Valuation	537,015		\$47,824	43,220	61,567
Net Tax Capacity (NTC)	8,623		768	612	804
C. Average Local NTC Tax Rate	1.190				
Avg. Referendum Mkt. Value Tax Rate	0.000				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$6,274	33.0%	\$559	\$645	\$996
Sales/Use Tax (Calendar 2004)	6,237	32.8	555	668	689
Motor Vehicle Sales Tax (Calendar 2004)	1,289	6.8	115	108	105
Motor Vehicle License Tax (Calendar 2004)	1,168	6.1	104	98	98
Motor Fuels Tax (Calendar 2004)	2,002	10.5	178	137	125
Corporate Income Tax (Calendar 2003)	563	3.0	50	62	106
State Property Tax (Payable 2004)	1,477	7.8	132	100	121
Total State Taxes	\$19,010	100.0%	\$1,693	\$1,818	\$2,239

I. Major State Aids/Credits	LAKE of the WOODS			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$5,618	45.9%	\$1,274	\$1,419	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	2,123	17.4	481	591	374
Minnesota Family Investment Program	13	0.1	3	30	10
General Assistance including GAMC	84	0.7	19	58	51
Social Services	762	6.2	173	240	210
Miscellaneous	61	0.5	14	22	24
Total	3,044	24.9	690	941	669
Highway Aid (Calendar 2004)					
County Aid	2,686	22.0	609	191	71
Municipal Aid	0	0.0	0	5	22
Township Aid	168	1.4	38	13	6
Total	2,854	23.3	647	209	99
Local Government Aid (Calendar 2004)	316	2.6	72	69	85
Disparity Reduction Aid (Calendar 2004)	20	0.2	4	3	4
County Program Aid (Payable 2004)	285	2.3	65	29	22
Community Corrections Funding (2004)	91	0.7	21	17	14
Total Aids	12,229	100.0	2,772	2,688	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	307	86.1	70	60	61
Agricultural Market Value Credit	48	13.4	11	8	5
Miscellaneous Credits	2	0.5	0	0	4
Total Property Tax Credits	357	100.0	81	68	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	60	57.3	14	13	26
Regular (Renters)	41	39.4	9	15	27
Targeting Refund	3	3.3	1	0	1
Total Property Tax Refunds	104	100.0	24	28	54
Total Aids/Credits	\$12,690	100.0%	\$2,877	\$2,784	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$1,892	44.7%	\$429	\$379	\$341
City/Town Levy	465	11.0	105	125	250
School District Net Tax Capacity Levy	1,409	33.3	319	173	167
School District Referendum Market Value Levy	64	1.5	15	20	75
Miscellaneous District Levy	12	0.3	3	18	155
State Property Tax Levy	390	9.2	88	102	121
Total Levy	\$4,231	100.0%	\$959	\$817	\$1,108
Less Property Tax Credits	357		81	68	70
Net Property Taxes Payable	3,875		878	749	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$248,811		\$56,407	\$53,011	\$70,644
Referendum Market Valuation	146,321		\$33,172	35,951	61,567
Net Tax Capacity (NTC)	2,546		577	572	804
C. Average Local NTC Tax Rate	1.484				
Avg. Referendum Mkt. Value Tax Rate	0.044				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$2,313	27.9%	\$524	\$474	\$996
Sales/Use Tax (Calendar 2004)	2,969	35.9	673	539	689
Motor Vehicle Sales Tax (Calendar 2004)	511	6.2	116	98	105
Motor Vehicle License Tax (Calendar 2004)	439	5.3	100	86	98
Motor Fuels Tax (Calendar 2004)	618	7.5	140	135	125
Corporate Income Tax (Calendar 2003)	1,042	12.6	236	57	106
State Property Tax (Payable 2004)	390	4.7	88	102	121
Total State Taxes	\$8,280	100.0%	\$1,877	\$1,491	\$2,239

I. Major State Aids/Credits	LE SUEUR			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$32,034	58.5%	\$1,167	\$1,080	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	8,589	15.7	313	366	374
Minnesota Family Investment Program	173	0.3	6	8	10
General Assistance including GAMC	745	1.4	27	33	51
Social Services	4,794	8.8	175	204	210
Miscellaneous	445	0.8	16	17	24
Total	14,746	26.9	537	627	669
Highway Aid (Calendar 2004)					
County Aid	3,072	5.6	112	131	71
Municipal Aid	0	0.0	0	15	22
Township Aid	333	0.6	12	13	6
Total	3,405	6.2	124	158	99
Local Government Aid (Calendar 2004)	3,002	5.5	109	158	85
Disparity Reduction Aid (Calendar 2004)	159	0.3	6	4	4
County Program Aid (Payable 2004)	1,206	2.2	44	32	22
Community Corrections Funding (2004)	201	0.4	7	14	14
Total Aids	54,753	100.0	1,994	2,074	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,065	87.1	75	69	61
Agricultural Market Value Credit	306	12.9	11	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,372	100.0	86	80	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	553	62.6	20	14	26
Regular (Renters)	321	36.4	12	20	27
Targeting Refund	9	1.0	0	0	1
Total Property Tax Refunds	884	100.0	32	34	54
Total Aids/Credits	\$58,008	100.0%	\$2,113	\$2,188	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$8,812	42.8%	\$321	\$343	\$341
City/Town Levy	5,561	27.0	203	208	250
School District Net Tax Capacity Levy	3,225	15.7	117	98	167
School District Referendum Market Value Levy	936	4.5	34	41	75
Miscellaneous District Levy	539	2.6	20	24	155
State Property Tax Levy	1,522	7.4	55	74	121
Total Levy	\$20,596	100.0%	\$750	\$787	\$1,108
Less Property Tax Credits	2,372		86	80	70
Net Property Taxes Payable	18,224		664	706	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,906,953		\$69,460	\$67,945	\$70,644
Referendum Market Valuation	1,342,578		\$48,903	40,586	61,567
Net Tax Capacity (NTC)	18,731		682	677	804
C. Average Local NTC Tax Rate	0.958				
Avg. Referendum Mkt. Value Tax Rate	0.085				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$17,726	50.5%	\$646	\$668	\$996
Sales/Use Tax (Calendar 2004)	5,478	15.6	200	491	689
Motor Vehicle Sales Tax (Calendar 2004)	3,125	8.9	114	107	105
Motor Vehicle License Tax (Calendar 2004)	2,838	8.1	103	96	98
Motor Fuels Tax (Calendar 2004)	3,307	9.4	120	133	125
Corporate Income Tax (Calendar 2003)	1,116	3.2	41	63	106
State Property Tax (Payable 2004)	1,522	4.3	55	74	121
Total State Taxes	\$35,112	100.0%	\$1,279	\$1,632	\$2,239

I. Major State Aids/Credits	LINCOLN			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$6,606	43.0%	\$1,069	\$1,253	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance				446	374
Minnesota Family Investment Program		See Note		7	10
General Assistance including GAMC				31	51
Social Services				227	210
Miscellaneous				21	24
Total	4,552	29.7	737	731	669
Highway Aid (Calendar 2004)					
County Aid	2,240	14.6	362	231	71
Municipal Aid	0	0.0	0	9	22
Township Aid	326	2.1	53	37	6
Total	2,566	16.7	415	277	99
Local Government Aid (Calendar 2004)	949	6.2	154	165	85
Disparity Reduction Aid (Calendar 2004)	75	0.5	12	8	4
County Program Aid (Payable 2004)	478	3.1	77	45	22
Community Corrections Funding (2004)	122	0.8	20	16	14
Total Aids	15,347	100.0	2,484	2,494	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	377	66.0	61	64	61
Agricultural Market Value Credit	194	34.0	31	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	571	100.0	92	83	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	70	57.4	11	12	26
Regular (Renters)	51	41.7	8	16	27
Targeting Refund	1	0.8	0	1	1
Total Property Tax Refunds	122	100.0	20	28	54
Total Aids/Credits	\$16,040	100.0%	\$2,596	\$2,605	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$2,900	56.7%	\$469	\$395	\$341
City/Town Levy	1,195	23.4	193	205	250
School District Net Tax Capacity Levy	309	6.0	50	161	167
School District Referendum Market Value Levy	175	3.4	28	30	75
Miscellaneous District Levy	92	1.8	15	34	155
State Property Tax Levy	446	8.7	72	65	121
Total Levy	\$5,118	100.0%	\$828	\$891	\$1,108
Less Property Tax Credits	571		92	83	70
Net Property Taxes Payable	4,547		736	808	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$419,011		\$67,812	\$74,473	\$70,644
Referendum Market Valuation	158,000		25,571	29,536	61,567
Net Tax Capacity (NTC)	3,823		619	693	804
C. Average Local NTC Tax Rate	1.176				
Avg. Referendum Mkt. Value Tax Rate	0.111				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$2,433	34.5%	\$394	\$546	\$996
Sales/Use Tax (Calendar 2004)	1,793	25.4	290	405	689
Motor Vehicle Sales Tax (Calendar 2004)	733	10.4	119	113	105
Motor Vehicle License Tax (Calendar 2004)	625	8.9	101	99	98
Motor Fuels Tax (Calendar 2004)	869	12.3	141	158	125
Corporate Income Tax (Calendar 2003)	151	2.1	24	57	106
State Property Tax (Payable 2004)	446	6.3	72	65	121
Total State Taxes	\$7,049	100.0%	\$1,141	\$1,442	\$2,239

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 \$29.6 million, which was allocated to the counties on a per capita basis (\$4.552 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 (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$32,158	53.7%	\$1,284	\$1,253	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance				446	374
Minnesota Family Investment Program		See Note		7	10
General Assistance including GAMC				31	51
Social Services				227	210
Miscellaneous				21	24
Total	18,447	30.8	737	731	669
Highway Aid (Calendar 2004)					
County Aid	2,946	4.9	118	231	71
Municipal Aid	447	0.7	18	9	22
Township Aid	346	0.6	14	37	6
Total	3,739	6.2	149	277	99
Local Government Aid (Calendar 2004)	4,085	6.8	163	165	85
Disparity Reduction Aid (Calendar 2004)	33	0.1	1	8	4
County Program Aid (Payable 2004)	715	1.2	29	45	22
Community Corrections Funding (2004)	678	1.1	27	16	14
Total Aids	59,854	100.0	2,391	2,494	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,594	86.0	64	64	61
Agricultural Market Value Credit	258	14.0	10	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,852	100.0	74	83	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	330	32.9	13	12	26
Regular (Renters)	625	62.3	25	16	27
Targeting Refund	49	4.8	2	1	1
Total Property Tax Refunds	1,004	100.0	40	28	54
Total Aids/Credits	\$62,710	100.0%	\$2,505	\$2,605	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$8,140	36.2%	\$325	\$395	\$341
City/Town Levy	5,341	23.8	213	205	250
School District Net Tax Capacity Levy	4,220	18.8	169	161	167
School District Referendum Market Value Levy	660	2.9	26	30	75
Miscellaneous District Levy	1,582	7.0	63	34	155
State Property Tax Levy	2,544	11.3	102	65	121
Total Levy	\$22,487	100.0%	\$898	\$891	\$1,108
Less Property Tax Credits	1,852		74	83	70
Net Property Taxes Payable	20,635		824	808	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,552,155		\$61,992	\$74,473	\$70,644
Referendum Market Valuation	981,284		39,192	29,536	61,567
Net Tax Capacity (NTC)	16,323		652	693	804
C. Average Local NTC Tax Rate	1.181				
Avg. Referendum Mkt. Value Tax Rate	0.067				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$18,135	38.7%	\$724	\$546	\$996
Sales/Use Tax (Calendar 2004)	16,083	34.3	642	405	689
Motor Vehicle Sales Tax (Calendar 2004)	2,700	5.8	108	113	105
Motor Vehicle License Tax (Calendar 2004)	2,429	5.2	97	99	98
Motor Fuels Tax (Calendar 2004)	3,055	6.5	122	158	125
Corporate Income Tax (Calendar 2003)	1,946	4.1	78	57	106
State Property Tax (Payable 2004)	2,544	5.4	102	65	121
Total State Taxes	\$46,892	100.0%	\$1,873	\$1,442	\$2,239

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 \$29.6 million, which was allocated to the counties on a per capita basis (\$18.447 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 (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$39,484	57.8%	\$1,091	\$1,201	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	10,970	16.1	303	381	374
Minnesota Family Investment Program	178	0.3	5	9	10
General Assistance including GAMC	899	1.3	25	31	51
Social Services	6,522	9.6	180	219	210
Miscellaneous	467	0.7	13	16	24
Total	19,036	27.9	526	657	669
Highway Aid (Calendar 2004)					
County Aid	3,012	4.4	83	124	71
Municipal Aid	755	1.1	21	14	22
Township Aid	212	0.3	6	12	6
Total	3,979	5.8	110	150	99
Local Government Aid (Calendar 2004)	4,101	6.0	113	120	85
Disparity Reduction Aid (Calendar 2004)	131	0.2	4	3	4
County Program Aid (Payable 2004)	1,150	1.7	32	39	22
Community Corrections Funding (2004)	386	0.6	11	12	14
Total Aids	68,267	100.0	1,886	2,182	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,731	88.0	75	73	61
Agricultural Market Value Credit	372	12.0	10	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,104	100.0	86	85	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	1,153	54.8	32	23	26
Regular (Renters)	786	37.4	22	20	27
Targeting Refund	164	7.8	5	2	1
Total Property Tax Refunds	2,104	100.0	58	45	54
Total Aids/Credits	\$73,475	100.0%	\$2,030	\$2,313	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$13,437	41.0%	\$371	\$415	\$341
City/Town Levy	9,878	30.2	273	217	250
School District Net Tax Capacity Levy	3,254	9.9	90	125	167
School District Referendum Market Value Levy	3,035	9.3	84	57	75
Miscellaneous District Levy	895	2.7	25	27	155
State Property Tax Levy	2,244	6.9	62	68	121
Total Levy	\$32,744	100.0%	\$905	\$909	\$1,108
Less Property Tax Credits	3,104		86	85	70
Net Property Taxes Payable	29,640		819	824	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$2,107,161		\$58,212	\$65,150	\$70,644
Referendum Market Valuation	1,614,806		\$44,610	40,763	61,567
Net Tax Capacity (NTC)	21,530		595	645	804
C. Average Local NTC Tax Rate	1.276				
Avg. Referendum Mkt. Value Tax Rate	0.188				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$27,320	42.0%	\$755	\$682	\$996
Sales/Use Tax (Calendar 2004)	20,271	31.2	560	514	689
Motor Vehicle Sales Tax (Calendar 2004)	4,122	6.3	114	113	105
Motor Vehicle License Tax (Calendar 2004)	3,742	5.8	103	101	98
Motor Fuels Tax (Calendar 2004)	4,020	6.2	111	129	125
Corporate Income Tax (Calendar 2003)	3,281	5.0	91	69	106
State Property Tax (Payable 2004)	2,244	3.5	62	68	121
Total State Taxes	\$64,999	100.0%	\$1,796	\$1,676	\$2,239

I. Major State Aids/Credits	MAHNOMEN			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$11,668	54.1%	\$2,297	\$1,419	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	4,273	19.8	841	591	374
Minnesota Family Investment Program	264	1.2	52	30	10
General Assistance including GAMC	414	1.9	81	58	51
Social Services	1,598	7.4	315	240	210
Miscellaneous	192	0.9	38	22	24
Total	6,742	31.3	1,327	941	669
Highway Aid (Calendar 2004)					
County Aid	2,103	9.8	414	191	71
Municipal Aid	0	0.0	0	5	22
Township Aid	122	0.6	24	13	6
Total	2,226	10.3	438	209	99
Local Government Aid (Calendar 2004)	383	1.8	75	69	85
Disparity Reduction Aid (Calendar 2004)	129	0.6	25	3	4
County Program Aid (Payable 2004)	302	1.4	60	29	22
Community Corrections Funding (2004)	123	0.6	24	17	14
Total Aids	21,573	100.0	4,247	2,688	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	284	74.0	56	60	61
Agricultural Market Value Credit	100	26.0	20	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	384	100.0	76	68	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	61	56.0	12	13	26
Regular (Renters)	46	42.3	9	15	27
Targeting Refund	2	1.7	0	0	1
Total Property Tax Refunds	108	100.0	21	28	54
Total Aids/Credits	\$22,065	100.0%	\$4,344	\$2,784	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$2,895	58.7%	\$570	\$379	\$341
City/Town Levy	747	15.2	147	125	250
School District Net Tax Capacity Levy	646	13.1	127	173	167
School District Referendum Market Value Levy	40	0.8	8	20	75
Miscellaneous District Levy	209	4.2	41	18	155
State Property Tax Levy	390	7.9	77	102	121
Total Levy	\$4,928	100.0%	\$970	\$817	\$1,108
Less Property Tax Credits	384		76	68	70
Net Property Taxes Payable	4,545		895	749	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$252,307		\$49,677	\$53,011	\$70,644
Referendum Market Valuation	124,470		\$24,507	35,951	61,567
Net Tax Capacity (NTC)	2,509		494	572	804
C. Average Local NTC Tax Rate	1.793				
Avg. Referendum Mkt. Value Tax Rate	0.032				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$1,543	22.7%	\$304	\$474	\$996
Sales/Use Tax (Calendar 2004)	2,875	42.4	566	539	689
Motor Vehicle Sales Tax (Calendar 2004)	459	6.8	90	98	105
Motor Vehicle License Tax (Calendar 2004)	395	5.8	78	86	98
Motor Fuels Tax (Calendar 2004)	879	13.0	173	135	125
Corporate Income Tax (Calendar 2003)	243	3.6	48	57	106
State Property Tax (Payable 2004)	390	5.8	77	102	121
Total State Taxes	\$6,785	100.0%	\$1,336	\$1,491	\$2,239

I. Major State Aids/Credits	MARSHALL			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$13,211	47.9%	\$1,322	\$1,388	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	4,713	17.1	471	491	374
Minnesota Family Investment Program	61	0.2	6	9	10
General Assistance including GAMC	320	1.2	32	38	51
Social Services	2,037	7.4	204	266	210
Miscellaneous	232	0.8	23	22	24
Total	7,363	26.7	737	826	669
Highway Aid (Calendar 2004)					
County Aid	4,565	16.6	457	287	71
Municipal Aid	0	0.0	0	15	22
Township Aid	800	2.9	80	48	6
Total	5,365	19.5	537	350	99
Local Government Aid (Calendar 2004)	1,014	3.7	101	140	85
Disparity Reduction Aid (Calendar 2004)	10	0.0	1	7	4
County Program Aid (Payable 2004)	513	1.9	51	47	22
Community Corrections Funding (2004)	90	0.3	9	18	14
Total Aids	27,566	100.0	2,758	2,776	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	528	63.9	53	58	61
Agricultural Market Value Credit	298	36.1	30	17	5
Miscellaneous Credits	0	0.0	0	10	4
Total Property Tax Credits	826	100.0	83	86	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	23	18.5	2	10	26
Regular (Renters)	100	81.5	10	13	27
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	122	100.0	12	23	54
Total Aids/Credits	\$28,514	100.0%	\$2,853	\$2,885	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$3,380	42.6%	\$338	\$352	\$341
City/Town Levy	1,966	24.8	197	194	250
School District Net Tax Capacity Levy	671	8.5	67	109	167
School District Referendum Market Value Levy	274	3.5	27	31	75
Miscellaneous District Levy	587	7.4	59	50	155
State Property Tax Levy	1,059	13.3	106	72	121
Total Levy	\$7,937	100.0%	\$794	\$809	\$1,108
Less Property Tax Credits	826		83	86	70
Net Property Taxes Payable	7,111		711	723	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$654,303		\$65,457	\$51,286	\$70,644
Referendum Market Valuation	251,120		\$25,122	26,071	61,567
Net Tax Capacity (NTC)	6,499		650	515	804
C. Average Local NTC Tax Rate	1.016				
Avg. Referendum Mkt. Value Tax Rate	0.109				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$5,301	41.5%	\$530	\$662	\$996
Sales/Use Tax (Calendar 2004)	1,947	15.2	195	349	689
Motor Vehicle Sales Tax (Calendar 2004)	1,229	9.6	123	112	105
Motor Vehicle License Tax (Calendar 2004)	1,091	8.5	109	99	98
Motor Fuels Tax (Calendar 2004)	1,870	14.6	187	150	125
Corporate Income Tax (Calendar 2003)	291	2.3	29	54	106
State Property Tax (Payable 2004)	1,059	8.3	106	72	121
Total State Taxes	\$12,788	100.0%	\$1,279	\$1,499	\$2,239

I. Major State Aids/Credits	MARTIN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$25,264	49.5%	\$1,199	\$1,080	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance				366	374
Minnesota Family Investment Program		See Note		8	10
General Assistance including GAMC				33	51
Social Services				204	210
Miscellaneous				17	24
Total	15,733	30.8	746	627	669
Highway Aid (Calendar 2004)					
County Aid	3,500	6.9	166	131	71
Municipal Aid	645	1.3	31	15	22
Township Aid	370	0.7	18	13	6
Total	4,516	8.8	214	158	99
Local Government Aid (Calendar 2004)	4,632	9.1	220	158	85
Disparity Reduction Aid (Calendar 2004)	98	0.2	5	4	4
County Program Aid (Payable 2004)	454	0.9	22	32	22
Community Corrections Funding (2004)	339	0.7	16	14	14
Total Aids	51,036	100.0	2,421	2,074	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,478	83.4	70	69	61
Agricultural Market Value Credit	294	16.6	14	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,772	100.0	84	80	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	145	25.7	7	14	26
Regular (Renters)	418	73.9	20	20	27
Targeting Refund	2	0.3	0	0	1
Total Property Tax Refunds	565	100.0	27	34	54
Total Aids/Credits	\$53,373	100.0%	\$2,532	\$2,188	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$7,218	42.9%	\$342	\$343	\$341
City/Town Levy	3,947	23.5	187	208	250
School District Net Tax Capacity Levy	2,069	12.3	98	98	167
School District Referendum Market Value Levy	985	5.9	47	41	75
Miscellaneous District Levy	654	3.9	31	24	155
State Property Tax Levy	1,946	11.6	92	74	121
Total Levy	\$16,819	100.0%	\$798	\$787	\$1,108
Less Property Tax Credits	1,772		84	80	70
Net Property Taxes Payable	15,047		714	706	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,675,738		\$79,506	\$67,945	\$70,644
Referendum Market Valuation	751,938		35,676	40,586	61,567
Net Tax Capacity (NTC)	16,601		788	677	804
C. Average Local NTC Tax Rate	0.837				
Avg. Referendum Mkt. Value Tax Rate	0.131				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$12,754	39.6%	\$605	\$668	\$996
Sales/Use Tax (Calendar 2004)	8,086	25.1	384	491	689
Motor Vehicle Sales Tax (Calendar 2004)	2,419	7.5	115	107	105
Motor Vehicle License Tax (Calendar 2004)	2,134	6.6	101	96	98
Motor Fuels Tax (Calendar 2004)	3,489	10.8	166	133	125
Corporate Income Tax (Calendar 2003)	1,345	4.2	64	63	106
State Property Tax (Payable 2004)	1,946	6.0	92	74	121
Total State Taxes	\$32,172	100.0%	\$1,526	\$1,632	\$2,239

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 \$27.4 million, which was allocated to the counties on a per capita basis (\$15.733 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 (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$40,767	67.0%	\$1,752	\$1,201	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	7,980	13.1	343	381	374
Minnesota Family Investment Program	131	0.2	6	9	10
General Assistance including GAMC	660	1.1	28	31	51
Social Services	4,310	7.1	185	219	210
Miscellaneous	312	0.5	13	16	24
Total	13,393	22.0	576	657	669
Highway Aid (Calendar 2004)					
County Aid	2,572	4.2	111	124	71
Municipal Aid	255	0.4	11	14	22
Township Aid	405	0.7	17	12	6
Total	3,232	5.3	139	150	99
Local Government Aid (Calendar 2004)	2,198	3.6	94	120	85
Disparity Reduction Aid (Calendar 2004)	43	0.1	2	3	4
County Program Aid (Payable 2004)	1,000	1.6	43	39	22
Community Corrections Funding (2004)	171	0.3	7	12	14
Total Aids	60,804	100.0	2,613	2,182	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,754	83.8	75	73	61
Agricultural Market Value Credit	333	15.9	14	12	5
Miscellaneous Credits	6	0.3	0	0	4
Total Property Tax Credits	2,093	100.0	90	85	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	541	58.2	23	23	26
Regular (Renters)	363	39.1	16	20	27
Targeting Refund	25	2.7	1	2	1
Total Property Tax Refunds	929	100.0	40	45	54
Total Aids/Credits	\$63,826	100.0%	\$2,743	\$2,313	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$7,643	41.6%	\$328	\$415	\$341
City/Town Levy	4,700	25.6	202	217	250
School District Net Tax Capacity Levy	3,814	20.8	164	125	167
School District Referendum Market Value Levy	709	3.9	30	57	75
Miscellaneous District Levy	375	2.0	16	27	155
State Property Tax Levy	1,112	6.1	48	68	121
Total Levy	\$18,353	100.0%	\$789	\$909	\$1,108
Less Property Tax Credits	2,093		90	85	70
Net Property Taxes Payable	16,260		699	824	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,505,288		\$64,696	\$65,150	\$70,644
Referendum Market Valuation	950,746		\$40,862	40,763	61,567
Net Tax Capacity (NTC)	14,389		618	645	804
C. Average Local NTC Tax Rate	1.149				
Avg. Referendum Mkt. Value Tax Rate	0.075				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$14,590	45.5%	\$627	\$682	\$996
Sales/Use Tax (Calendar 2004)	7,452	23.2	320	514	689
Motor Vehicle Sales Tax (Calendar 2004)	2,591	8.1	111	113	105
Motor Vehicle License Tax (Calendar 2004)	2,286	7.1	98	101	98
Motor Fuels Tax (Calendar 2004)	3,018	9.4	130	129	125
Corporate Income Tax (Calendar 2003)	1,005	3.1	43	69	106
State Property Tax (Payable 2004)	1,112	3.5	48	68	121
Total State Taxes	\$32,053	100.0%	\$1,378	\$1,676	\$2,239

I. Major State Aids/Credits	MILLE LACS			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$44,394	63.5%	\$1,774	\$1,214	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	12,284	17.6	491	358	374
Minnesota Family Investment Program	224	0.3	9	8	10
General Assistance including GAMC	1,361	1.9	54	45	51
Social Services	5,142	7.4	206	178	210
Miscellaneous	412	0.6	16	14	24
Total	19,422	27.8	776	603	669
Highway Aid (Calendar 2004)					
County Aid	3,261	4.7	130	112	71
Municipal Aid	0	0.0	0	4	22
Township Aid	181	0.3	7	7	6
Total	3,442	4.9	138	124	99
Local Government Aid (Calendar 2004)	1,227	1.8	49	37	85
Disparity Reduction Aid (Calendar 2004)	49	0.1	2	1	4
County Program Aid (Payable 2004)	912	1.3	36	37	22
Community Corrections Funding (2004)	505	0.7	20	16	14
Total Aids	69,952	100.0	2,796	2,031	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,790	88.2	72	70	61
Agricultural Market Value Credit	237	11.7	9	11	5
Miscellaneous Credits	2	0.1	0	0	4
Total Property Tax Credits	2,028	100.0	81	81	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	814	62.9	33	29	26
Regular (Renters)	467	36.1	19	16	27
Targeting Refund	13	1.0	1	0	1
Total Property Tax Refunds	1,294	100.0	52	45	54
Total Aids/Credits	\$73,274	100.0%	\$2,929	\$2,157	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$10,631	53.3%	\$425	\$377	\$341
City/Town Levy	3,642	18.3	146	180	250
School District Net Tax Capacity Levy	3,420	17.2	137	165	167
School District Referendum Market Value Levy	126	0.6	5	24	75
Miscellaneous District Levy	721	3.6	29	25	155
State Property Tax Levy	1,399	7.0	56	57	121
Total Levy	\$19,938	100.0%	\$797	\$829	\$1,108
Less Property Tax Credits	2,028		81	81	70
Net Property Taxes Payable	17,910		716	747	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,300,642		\$51,988	\$57,965	\$70,644
Referendum Market Valuation	1,013,914		\$40,527	47,692	61,567
Net Tax Capacity (NTC)	13,339		533	600	804
C. Average Local NTC Tax Rate	1.380				
Avg. Referendum Mkt. Value Tax Rate	0.012				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$13,674	37.9%	\$547	\$665	\$996
Sales/Use Tax (Calendar 2004)	9,153	25.4	366	380	689
Motor Vehicle Sales Tax (Calendar 2004)	2,794	7.8	112	112	105
Motor Vehicle License Tax (Calendar 2004)	2,464	6.8	98	100	98
Motor Fuels Tax (Calendar 2004)	4,979	13.8	199	175	125
Corporate Income Tax (Calendar 2003)	1,588	4.4	63	42	106
State Property Tax (Payable 2004)	1,399	3.9	56	57	121
Total State Taxes	\$36,051	100.0%	\$1,441	\$1,531	\$2,239

I. Major State Aids/Credits	MORRISON			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$39,206	54.4%	\$1,194	\$1,287	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	14,256	19.8	434	456	374
Minnesota Family Investment Program	174	0.2	5	10	10
General Assistance including GAMC	1,157	1.6	35	50	51
Social Services	7,195	10.0	219	233	210
Miscellaneous	593	0.8	18	22	24
Total	23,375	32.4	712	771	669
Highway Aid (Calendar 2004)					
County Aid	4,165	5.8	127	117	71
Municipal Aid	433	0.6	13	7	22
Township Aid	415	0.6	13	12	6
Total	5,013	7.0	153	136	99
Local Government Aid (Calendar 2004)	2,528	3.5	77	74	85
Disparity Reduction Aid (Calendar 2004)	62	0.1	2	2	4
County Program Aid (Payable 2004)	1,305	1.8	40	34	22
Community Corrections Funding (2004)	578	0.8	18	18	14
Total Aids	72,066	100.0	2,196	2,322	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,449	78.6	75	72	61
Agricultural Market Value Credit	669	21.4	20	11	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	3,118	100.0	95	90	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	907	58.2	28	17	26
Regular (Renters)	625	40.1	19	17	27
Targeting Refund	25	1.6	1	0	1
Total Property Tax Refunds	1,557	100.0	47	34	54
Total Aids/Credits	\$76,740	100.0%	\$2,338	\$2,446	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$11,266	46.1%	\$343	\$366	\$341
City/Town Levy	5,562	22.8	169	231	250
School District Net Tax Capacity Levy	4,084	16.7	124	163	167
School District Referendum Market Value Levy	336	1.4	10	20	75
Miscellaneous District Levy	1,027	4.2	31	27	155
State Property Tax Levy	2,170	8.9	66	159	121
Total Levy	\$24,445	100.0%	\$745	\$967	\$1,108
Less Property Tax Credits	3,118		95	90	70
Net Property Taxes Payable	21,327		650	877	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,856,242		\$56,555	\$78,994	\$70,644
Referendum Market Valuation	1,256,346		\$38,278	49,062	61,567
Net Tax Capacity (NTC)	18,428		561	834	804
C. Average Local NTC Tax Rate	1.187				
Avg. Referendum Mkt. Value Tax Rate	0.031				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$17,051	38.0%	\$519	\$553	\$996
Sales/Use Tax (Calendar 2004)	11,714	26.1	357	590	689
Motor Vehicle Sales Tax (Calendar 2004)	3,625	8.1	110	111	105
Motor Vehicle License Tax (Calendar 2004)	3,158	7.0	96	99	98
Motor Fuels Tax (Calendar 2004)	5,891	13.1	179	161	125
Corporate Income Tax (Calendar 2003)	1,239	2.8	38	48	106
State Property Tax (Payable 2004)	2,170	4.8	66	159	121
Total State Taxes	\$44,849	100.0%	\$1,366	\$1,721	\$2,239

I. Major State Aids/Credits	MOWER			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$41,719	48.6%	\$1,070	\$1,096	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	16,502	19.2	423	327	374
Minnesota Family Investment Program	306	0.4	8	7	10
General Assistance including GAMC	1,574	1.8	40	37	51
Social Services	9,726	11.3	249	207	210
Miscellaneous	750	0.9	19	18	24
Total	28,859	33.6	740	597	669
Highway Aid (Calendar 2004)					
County Aid	4,153	4.8	107	94	71
Municipal Aid	972	1.1	25	17	22
Township Aid	735	0.9	19	9	6
Total	5,860	6.8	150	121	99
Local Government Aid (Calendar 2004)	7,569	8.8	194	119	85
Disparity Reduction Aid (Calendar 2004)	287	0.3	7	4	4
County Program Aid (Payable 2004)	1,146	1.3	29	21	22
Community Corrections Funding (2004)	389	0.5	10	12	14
Total Aids	85,829	100.0	2,202	1,970	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,990	89.5	77	70	61
Agricultural Market Value Credit	350	10.5	9	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,341	100.0	86	78	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	370	26.6	9	17	26
Regular (Renters)	950	68.3	24	21	27
Targeting Refund	72	5.1	2	1	1
Total Property Tax Refunds	1,391	100.0	36	39	54
Total Aids/Credits	\$90,561	100.0%	\$2,323	\$2,087	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$8,956	36.4%	\$230	\$333	\$341
City/Town Levy	6,043	24.6	155	225	250
School District Net Tax Capacity Levy	4,479	18.2	115	154	167
School District Referendum Market Value Levy	2,396	9.7	61	53	75
Miscellaneous District Levy	802	3.3	21	31	155
State Property Tax Levy	1,904	7.7	49	77	121
Total Levy	\$24,580	100.0%	\$631	\$873	\$1,108
Less Property Tax Credits	3,341		86	78	70
Net Property Taxes Payable	21,239		545	795	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$2,126,575		\$54,550	\$62,495	\$70,644
Referendum Market Valuation	1,306,219		\$33,507	49,014	61,567
Net Tax Capacity (NTC)	20,940		537	663	804
C. Average Local NTC Tax Rate	0.968				
Avg. Referendum Mkt. Value Tax Rate	0.183				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$23,943	43.2%	\$614	\$804	\$996
Sales/Use Tax (Calendar 2004)	14,273	25.7	366	509	689
Motor Vehicle Sales Tax (Calendar 2004)	4,118	7.4	106	107	105
Motor Vehicle License Tax (Calendar 2004)	3,598	6.5	92	97	98
Motor Fuels Tax (Calendar 2004)	4,763	8.6	122	134	125
Corporate Income Tax (Calendar 2003)	2,871	5.2	74	87	106
State Property Tax (Payable 2004)	1,904	3.4	49	77	121
Total State Taxes	\$55,469	100.0%	\$1,423	\$1,815	\$2,239

I. Major State Aids/Credits	MURRAY			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$9,805	43.2%	\$1,090	\$1,253	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance				446	374
Minnesota Family Investment Program		See Note		7	10
General Assistance including GAMC				31	51
Social Services				227	210
Miscellaneous				21	24
Total	6,625	29.2	737	731	669
Highway Aid (Calendar 2004)					
County Aid	2,971	13.1	330	231	71
Municipal Aid	0	0.0	0	9	22
Township Aid	1,173	5.2	130	37	6
Total	4,143	18.3	461	277	99
Local Government Aid (Calendar 2004)	1,374	6.1	153	165	85
Disparity Reduction Aid (Calendar 2004)	82	0.4	9	8	4
County Program Aid (Payable 2004)	599	2.6	67	45	22
Community Corrections Funding (2004)	55	0.2	6	16	14
Total Aids	22,683	100.0	2,523	2,494	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	578	69.9	64	64	61
Agricultural Market Value Credit	249	30.1	28	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	827	100.0	92	83	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	67	49.5	7	12	26
Regular (Renters)	66	49.3	7	16	27
Targeting Refund	2	1.2	0	1	1
Total Property Tax Refunds	135	100.0	15	28	54
Total Aids/Credits	\$23,645	100.0%	\$2,630	\$2,605	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$4,140	49.7%	\$460	\$395	\$341
City/Town Levy	1,809	21.7	201	205	250
School District Net Tax Capacity Levy	1,184	14.2	132	161	167
School District Referendum Market Value Levy	501	6.0	56	30	75
Miscellaneous District Levy	111	1.3	12	34	155
State Property Tax Levy	592	7.1	66	65	121
Total Levy	\$8,337	100.0%	\$927	\$891	\$1,108
Less Property Tax Credits	827		92	83	70
Net Property Taxes Payable	7,510		835	808	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$895,188		\$99,554	\$74,473	\$70,644
Referendum Market Valuation	244,638		27,206	29,536	61,567
Net Tax Capacity (NTC)	7,847		873	693	804
C. Average Local NTC Tax Rate	0.923				
Avg. Referendum Mkt. Value Tax Rate	0.205				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$4,615	41.3%	\$513	\$546	\$996
Sales/Use Tax (Calendar 2004)	2,437	21.8	271	405	689
Motor Vehicle Sales Tax (Calendar 2004)	1,085	9.7	121	113	105
Motor Vehicle License Tax (Calendar 2004)	944	8.4	105	99	98
Motor Fuels Tax (Calendar 2004)	1,232	11.0	137	158	125
Corporate Income Tax (Calendar 2003)	276	2.5	31	57	106
State Property Tax (Payable 2004)	592	5.3	66	65	121
Total State Taxes	\$11,182	100.0%	\$1,244	\$1,442	\$2,239

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 \$29.6 million, which was allocated to the counties on a per capita basis (\$6.625 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 (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$15,606	38.6%	\$501	\$1,080	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	9,067	22.4	291	366	374
Minnesota Family Investment Program	288	0.7	9	8	10
General Assistance including GAMC	933	2.3	30	33	51
Social Services	4,908	12.2	158	204	210
Miscellaneous	369	0.9	12	17	24
Total	15,565	38.5	500	627	669
Highway Aid (Calendar 2004)					
County Aid	2,774	6.9	89	131	71
Municipal Aid	881	2.2	28	15	22
Township Aid	223	0.6	7	13	6
Total	3,878	9.6	124	158	99
Local Government Aid (Calendar 2004)	3,651	9.0	117	158	85
Disparity Reduction Aid (Calendar 2004)	28	0.1	1	4	4
County Program Aid (Payable 2004)	868	2.1	28	32	22
Community Corrections Funding (2004)	794	2.0	25	14	14
Total Aids	40,390	100.0	1,297	2,074	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,973	89.4	63	69	61
Agricultural Market Value Credit	233	10.6	7	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,206	100.0	71	80	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	405	36.6	13	14	26
Regular (Renters)	696	63.0	22	20	27
Targeting Refund	4	0.4	0	0	1
Total Property Tax Refunds	1,105	100.0	35	34	54
Total Aids/Credits	\$43,701	100.0%	\$1,403	\$2,188	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$10,233	43.0%	\$329	\$343	\$341
City/Town Levy	6,128	25.7	197	208	250
School District Net Tax Capacity Levy	3,114	13.1	100	98	167
School District Referendum Market Value Levy	1,465	6.2	47	41	75
Miscellaneous District Levy	627	2.6	20	24	155
State Property Tax Levy	2,233	9.4	72	74	121
Total Levy	\$23,801	100.0%	\$764	\$787	\$1,108
Less Property Tax Credits	2,206		71	80	70
Net Property Taxes Payable	21,595		693	706	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$2,077,935		\$66,714	\$67,945	\$70,644
Referendum Market Valuation	1,466,540		\$47,084	40,586	61,567
Net Tax Capacity (NTC)	21,306		684	677	804
C. Average Local NTC Tax Rate	0.944				
Avg. Referendum Mkt. Value Tax Rate	0.100				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$24,331	50.8%	\$781	\$668	\$996
Sales/Use Tax (Calendar 2004)	9,024	18.8	290	491	689
Motor Vehicle Sales Tax (Calendar 2004)	3,168	6.6	102	107	105
Motor Vehicle License Tax (Calendar 2004)	2,923	6.1	94	96	98
Motor Fuels Tax (Calendar 2004)	4,283	8.9	138	133	125
Corporate Income Tax (Calendar 2003)	1,960	4.1	63	63	106
State Property Tax (Payable 2004)	2,233	4.7	72	74	121
Total State Taxes	\$47,922	100.0%	\$1,539	\$1,632	\$2,239

I. Major State Aids/Credits	NOBLES			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$26,652	52.5%	\$1,297	\$1,253	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	9,623	19.0	468	446	374
Minnesota Family Investment Program	203	0.4	10	7	10
General Assistance including GAMC	709	1.4	35	31	51
Social Services	3,602	7.1	175	227	210
Miscellaneous	376	0.7	18	21	24
Total	14,513	28.6	706	731	669
Highway Aid (Calendar 2004)					
County Aid	4,018	7.9	196	231	71
Municipal Aid	353	0.7	17	9	22
Township Aid	388	0.8	19	37	6
Total	4,760	9.4	232	277	99
Local Government Aid (Calendar 2004)	3,593	7.1	175	165	85
Disparity Reduction Aid (Calendar 2004)	167	0.3	8	8	4
County Program Aid (Payable 2004)	713	1.4	35	45	22
Community Corrections Funding (2004)	343	0.7	17	16	14
Total Aids	50,740	100.0	2,470	2,494	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,239	80.3	60	64	61
Agricultural Market Value Credit	303	19.7	15	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,542	100.0	75	83	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	207	36.7	10	12	26
Regular (Renters)	357	63.2	17	16	27
Targeting Refund	1	0.1	0	1	1
Total Property Tax Refunds	565	100.0	28	28	54
Total Aids/Credits	\$52,848	100.0%	\$2,573	\$2,605	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$6,731	41.9%	\$328	\$395	\$341
City/Town Levy	3,862	24.0	188	205	250
School District Net Tax Capacity Levy	2,942	18.3	143	161	167
School District Referendum Market Value Levy	595	3.7	29	30	75
Miscellaneous District Levy	789	4.9	38	34	155
State Property Tax Levy	1,145	7.1	56	65	121
Total Levy	\$16,064	100.0%	\$782	\$891	\$1,108
Less Property Tax Credits	1,542		75	83	70
Net Property Taxes Payable	14,522		707	808	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,288,195		\$62,707	\$74,473	\$70,644
Referendum Market Valuation	554,418		\$26,988	29,536	61,567
Net Tax Capacity (NTC)	12,098		589	693	804
C. Average Local NTC Tax Rate	1.184				
Avg. Referendum Mkt. Value Tax Rate	0.107				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$10,281	34.6%	\$500	\$546	\$996
Sales/Use Tax (Calendar 2004)	9,448	31.8	460	405	689
Motor Vehicle Sales Tax (Calendar 2004)	2,259	7.6	110	113	105
Motor Vehicle License Tax (Calendar 2004)	1,959	6.6	95	99	98
Motor Fuels Tax (Calendar 2004)	3,433	11.5	167	158	125
Corporate Income Tax (Calendar 2003)	1,207	4.1	59	57	106
State Property Tax (Payable 2004)	1,145	3.9	56	65	121
Total State Taxes	\$29,733	100.0%	\$1,447	\$1,442	\$2,239

I. Major State Aids/Credits	NORMAN			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$10,355	45.7%	\$1,453	\$1,388	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	4,776	21.1	670	491	374
Minnesota Family Investment Program	63	0.3	9	9	10
General Assistance including GAMC	189	0.8	27	38	51
Social Services	2,020	8.9	283	266	210
Miscellaneous	164	0.7	23	22	24
Total	7,212	31.8	1,012	826	669
Highway Aid (Calendar 2004)					
County Aid	2,992	13.2	420	287	71
Municipal Aid	0	0.0	0	15	22
Township Aid	331	1.5	46	48	6
Total	3,322	14.7	466	350	99
Local Government Aid (Calendar 2004)	1,158	5.1	162	140	85
Disparity Reduction Aid (Calendar 2004)	35	0.2	5	7	4
County Program Aid (Payable 2004)	453	2.0	64	47	22
Community Corrections Funding (2004)	128	0.6	18	18	14
Total Aids	22,663	100.0	3,179	2,776	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	376	67.9	53	58	61
Agricultural Market Value Credit	178	32.1	25	17	5
Miscellaneous Credits	0	0.0	0	10	4
Total Property Tax Credits	554	100.0	78	86	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	48	36.2	7	10	26
Regular (Renters)	85	63.8	12	13	27
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	132	100.0	19	23	54
Total Aids/Credits	\$23,350	100.0%	\$3,276	\$2,885	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$2,963	51.0%	\$416	\$352	\$341
City/Town Levy	1,355	23.3	190	194	250
School District Net Tax Capacity Levy	801	13.8	112	109	167
School District Referendum Market Value Levy	152	2.6	21	31	75
Miscellaneous District Levy	345	5.9	48	50	155
State Property Tax Levy	197	3.4	28	72	121
Total Levy	\$5,813	100.0%	\$816	\$809	\$1,108
Less Property Tax Credits	554		78	86	70
Net Property Taxes Payable	5,259		738	723	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$466,615		\$65,462	\$51,286	\$70,644
Referendum Market Valuation	134,744		\$18,904	26,071	61,567
Net Tax Capacity (NTC)	4,066		570	515	804
C. Average Local NTC Tax Rate	1.344				
Avg. Referendum Mkt. Value Tax Rate	0.112				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$3,588	42.2%	\$503	\$662	\$996
Sales/Use Tax (Calendar 2004)	1,745	20.5	245	349	689
Motor Vehicle Sales Tax (Calendar 2004)	849	10.0	119	112	105
Motor Vehicle License Tax (Calendar 2004)	744	8.7	104	99	98
Motor Fuels Tax (Calendar 2004)	1,175	13.8	165	150	125
Corporate Income Tax (Calendar 2003)	207	2.4	29	54	106
State Property Tax (Payable 2004)	197	2.3	28	72	121
Total State Taxes	\$8,504	100.0%	\$1,193	\$1,499	\$2,239

I. Major State Aids/Credits	OLMSTED			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$150,747	58.6%	\$1,123	\$1,096	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	41,976	16.3	313	327	374
Minnesota Family Investment Program	1,434	0.6	11	7	10
General Assistance including GAMC	7,728	3.0	58	37	51
Social Services	29,491	11.5	220	207	210
Miscellaneous	3,277	1.3	24	18	24
Total	83,906	32.6	625	597	669
Highway Aid (Calendar 2004)					
County Aid	6,323	2.5	47	94	71
Municipal Aid	2,813	1.1	21	17	22
Township Aid	306	0.1	2	9	6
Total	9,442	3.7	70	121	99
Local Government Aid (Calendar 2004)	8,783	3.4	65	119	85
Disparity Reduction Aid (Calendar 2004)	41	0.0	0	4	4
County Program Aid (Payable 2004)	2,838	1.1	21	21	22
Community Corrections Funding (2004)	1,542	0.6	11	12	14
Total Aids	257,297	100.0	1,916	1,970	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	8,925	95.4	66	70	61
Agricultural Market Value Credit	432	4.6	3	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	9,357	100.0	70	78	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	2,274	39.6	17	17	26
Regular (Renters)	3,437	59.9	26	21	27
Targeting Refund	26	0.5	0	1	1
Total Property Tax Refunds	5,736	100.0	43	39	54
Total Aids/Credits	\$272,391	100.0%	\$2,028	\$2,087	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$52,705	38.5%	\$392	\$333	\$341
City/Town Levy	33,706	24.6	251	225	250
School District Net Tax Capacity Levy	24,588	18.0	183	154	167
School District Referendum Market Value Levy	7,725	5.6	58	53	75
Miscellaneous District Levy	4,244	3.1	32	31	155
State Property Tax Levy	13,929	10.2	104	77	121
Total Levy	\$136,897	100.0%	\$1,019	\$873	\$1,108
Less Property Tax Credits	9,357		70	78	70
Net Property Taxes Payable	127,540		950	795	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$8,471,993		\$63,091	\$62,495	\$70,644
Referendum Market Valuation	7,890,865		\$58,763	49,014	61,567
Net Tax Capacity (NTC)	96,552		719	663	804
C. Average Local NTC Tax Rate	1.194				
Avg. Referendum Mkt. Value Tax Rate	0.098				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$146,757	45.2%	\$1,093	\$804	\$996
Sales/Use Tax (Calendar 2004)	101,259	31.2	754	509	689
Motor Vehicle Sales Tax (Calendar 2004)	14,380	4.4	107	107	105
Motor Vehicle License Tax (Calendar 2004)	13,564	4.2	101	97	98
Motor Fuels Tax (Calendar 2004)	15,412	4.8	115	134	125
Corporate Income Tax (Calendar 2003)	19,122	5.9	142	87	106
State Property Tax (Payable 2004)	13,929	4.3	104	77	121
Total State Taxes	\$324,423	100.0%	\$2,416	\$1,815	\$2,239

I. Major State Aids/Credits	OTTER TAIL			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$58,611	50.2%	\$999	\$1,114	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	23,785	20.4	405	435	374
Minnesota Family Investment Program	327	0.3	6	9	10
General Assistance including GAMC	1,789	1.5	31	42	51
Social Services	12,554	10.8	214	245	210
Miscellaneous	1,059	0.9	18	20	24
Total	39,515	33.9	674	750	669
Highway Aid (Calendar 2004)					
County Aid	8,560	7.3	146	149	71
Municipal Aid	781	0.7	13	13	22
Township Aid	1,189	1.0	20	18	6
Total	10,530	9.0	180	180	99
Local Government Aid (Calendar 2004)	5,341	4.6	91	111	85
Disparity Reduction Aid (Calendar 2004)	33	0.0	1	2	4
County Program Aid (Payable 2004)	2,239	1.9	38	39	22
Community Corrections Funding (2004)	407	0.3	7	12	14
Total Aids	116,676	100.0	1,989	2,209	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	4,281	82.9	73	69	61
Agricultural Market Value Credit	883	17.1	15	12	5
Miscellaneous Credits	0	0.0	0	21	4
Total Property Tax Credits	5,164	100.0	88	102	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	581	35.5	10	12	26
Regular (Renters)	1,045	63.8	18	19	27
Targeting Refund	12	0.7	0	0	1
Total Property Tax Refunds	1,638	100.0	28	31	54
Total Aids/Credits	\$123,478	100.0%	\$2,105	\$2,342	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$18,491	40.2%	\$315	\$369	\$341
City/Town Levy	11,030	24.0	188	177	250
School District Net Tax Capacity Levy	6,928	15.1	118	127	167
School District Referendum Market Value Levy	1,509	3.3	26	19	75
Miscellaneous District Levy	1,617	3.5	28	35	155
State Property Tax Levy	6,373	13.9	109	90	121
Total Levy	\$45,947	100.0%	\$783	\$818	\$1,108
Less Property Tax Credits	5,164		88	102	70
Net Property Taxes Payable	40,782		695	715	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$4,248,536		\$72,429	\$66,576	\$70,644
Referendum Market Valuation	2,534,655		\$43,211	40,688	61,567
Net Tax Capacity (NTC)	43,284		738	676	804
C. Average Local NTC Tax Rate	0.878				
Avg. Referendum Mkt. Value Tax Rate	0.062				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$33,188	33.9%	\$566	\$615	\$996
Sales/Use Tax (Calendar 2004)	34,234	34.9	584	561	689
Motor Vehicle Sales Tax (Calendar 2004)	6,631	6.8	113	108	105
Motor Vehicle License Tax (Calendar 2004)	5,802	5.9	99	96	98
Motor Fuels Tax (Calendar 2004)	9,138	9.3	156	158	125
Corporate Income Tax (Calendar 2003)	2,595	2.6	44	50	106
State Property Tax (Payable 2004)	6,373	6.5	109	90	121
Total State Taxes	\$97,960	100.0%	\$1,670	\$1,678	\$2,239

I. Major State Aids/Credits	PENNINGTON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$16,993	50.5%	\$1,253	\$1,388	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	6,400	19.0	472	491	374
Minnesota Family Investment Program	119	0.4	9	9	10
General Assistance including GAMC	651	1.9	48	38	51
Social Services	3,697	11.0	273	266	210
Miscellaneous	316	0.9	23	22	24
Total	11,183	33.3	825	826	669
Highway Aid (Calendar 2004)					
County Aid	2,137	6.4	158	287	71
Municipal Aid	483	1.4	36	15	22
Township Aid	137	0.4	10	48	6
Total	2,757	8.2	203	350	99
Local Government Aid (Calendar 2004)	1,886	5.6	139	140	85
Disparity Reduction Aid (Calendar 2004)	191	0.6	14	7	4
County Program Aid (Payable 2004)	419	1.2	31	47	22
Community Corrections Funding (2004)	200	0.6	15	18	14
Total Aids	33,630	100.0	2,480	2,776	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	808	85.9	60	58	61
Agricultural Market Value Credit	133	14.1	10	17	5
Miscellaneous Credits	0	0.0	0	10	4
Total Property Tax Credits	940	100.0	69	86	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	184	46.0	14	10	26
Regular (Renters)	215	53.7	16	13	27
Targeting Refund	1	0.3	0	0	1
Total Property Tax Refunds	401	100.0	30	23	54
Total Aids/Credits	\$34,971	100.0%	\$2,579	\$2,885	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$4,662	49.1%	\$344	\$352	\$341
City/Town Levy	2,186	23.0	161	194	250
School District Net Tax Capacity Levy	1,207	12.7	89	109	167
School District Referendum Market Value Levy	237	2.5	17	31	75
Miscellaneous District Levy	394	4.1	29	50	155
State Property Tax Levy	816	8.6	60	72	121
Total Levy	\$9,501	100.0%	\$701	\$809	\$1,108
Less Property Tax Credits	940		69	86	70
Net Property Taxes Payable	8,561		631	723	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$467,682		\$34,492	\$51,286	\$70,644
Referendum Market Valuation	353,755		\$26,090	26,071	61,567
Net Tax Capacity (NTC)	5,056		373	515	804
C. Average Local NTC Tax Rate	1.671				
Avg. Referendum Mkt. Value Tax Rate	0.067				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$15,838	51.5%	\$1,168	\$662	\$996
Sales/Use Tax (Calendar 2004)	8,553	27.8	631	349	689
Motor Vehicle Sales Tax (Calendar 2004)	1,455	4.7	107	112	105
Motor Vehicle License Tax (Calendar 2004)	1,277	4.1	94	99	98
Motor Fuels Tax (Calendar 2004)	1,624	5.3	120	150	125
Corporate Income Tax (Calendar 2003)	1,219	4.0	90	54	106
State Property Tax (Payable 2004)	816	2.7	60	72	121
Total State Taxes	\$30,782	100.0%	\$2,270	\$1,499	\$2,239

I. Major State Aids/Credits	PINE			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$29,929	51.9%	\$1,066	\$1,214	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	11,649	20.2	415	358	374
Minnesota Family Investment Program	316	0.5	11	8	10
General Assistance including GAMC	1,752	3.0	62	45	51
Social Services	4,729	8.2	168	178	210
Miscellaneous	576	1.0	21	14	24
Total	19,022	33.0	678	603	669
Highway Aid (Calendar 2004)					
County Aid	5,718	9.9	204	112	71
Municipal Aid	0	0.0	0	4	22
Township Aid	395	0.7	14	7	6
Total	6,113	10.6	218	124	99
Local Government Aid (Calendar 2004)	1,478	2.6	53	37	85
Disparity Reduction Aid (Calendar 2004)	2	0.0	0	1	4
County Program Aid (Payable 2004)	738	1.3	26	37	22
Community Corrections Funding (2004)	428	0.7	15	16	14
Total Aids	57,710	100.0	2,056	2,031	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,972	82.3	70	70	61
Agricultural Market Value Credit	414	17.3	15	11	5
Miscellaneous Credits	9	0.4	0	0	4
Total Property Tax Credits	2,395	100.0	85	81	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	351	48.5	12	29	26
Regular (Renters)	372	51.3	13	16	27
Targeting Refund	1	0.2	0	0	1
Total Property Tax Refunds	724	100.0	26	45	54
Total Aids/Credits	\$60,829	100.0%	\$2,167	\$2,157	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$9,238	44.0%	\$329	\$377	\$341
City/Town Levy	4,050	19.3	144	180	250
School District Net Tax Capacity Levy	3,653	17.4	130	165	167
School District Referendum Market Value Levy	1,237	5.9	44	24	75
Miscellaneous District Levy	566	2.7	20	25	155
State Property Tax Levy	2,235	10.7	80	57	121
Total Levy	\$20,979	100.0%	\$747	\$829	\$1,108
Less Property Tax Credits	2,395		85	81	70
Net Property Taxes Payable	18,584		662	747	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,615,012		\$57,533	\$57,965	\$70,644
Referendum Market Valuation	1,078,313		\$38,414	47,692	61,567
Net Tax Capacity (NTC)	16,624		592	600	804
C. Average Local NTC Tax Rate	1.053				
Avg. Referendum Mkt. Value Tax Rate	0.115				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$12,329	32.5%	\$439	\$665	\$996
Sales/Use Tax (Calendar 2004)	9,767	25.8	348	380	689
Motor Vehicle Sales Tax (Calendar 2004)	3,091	8.2	110	112	105
Motor Vehicle License Tax (Calendar 2004)	2,708	7.1	96	100	98
Motor Fuels Tax (Calendar 2004)	6,851	18.1	244	175	125
Corporate Income Tax (Calendar 2003)	906	2.4	32	42	106
State Property Tax (Payable 2004)	2,235	5.9	80	57	121
Total State Taxes	\$37,887	100.0%	\$1,350	\$1,531	\$2,239

I. Major State Aids/Credits	PIPESTONE			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$13,044	49.5%	\$1,360	\$1,253	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	5,387	20.4	562	446	374
Minnesota Family Investment Program	41	0.2	4	7	10
General Assistance including GAMC	311	1.2	32	31	51
Social Services	1,725	6.5	180	227	210
Miscellaneous	246	0.9	26	21	24
Total	7,710	29.2	804	731	669
Highway Aid (Calendar 2004)					
County Aid	2,538	9.6	265	231	71
Municipal Aid	0	0.0	0	9	22
Township Aid	431	1.6	45	37	6
Total	2,969	11.3	310	277	99
Local Government Aid (Calendar 2004)	1,822	6.9	190	165	85
Disparity Reduction Aid (Calendar 2004)	162	0.6	17	8	4
County Program Aid (Payable 2004)	532	2.0	55	45	22
Community Corrections Funding (2004)	121	0.5	13	16	14
Total Aids	26,360	100.0	2,749	2,494	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	576	75.9	60	64	61
Agricultural Market Value Credit	183	24.1	19	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	759	100.0	79	83	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	156	59.4	16	12	26
Regular (Renters)	105	40.2	11	16	27
Targeting Refund	1	0.3	0	1	1
Total Property Tax Refunds	262	100.0	27	28	54
Total Aids/Credits	\$27,381	100.0%	\$2,855	\$2,605	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$3,730	43.5%	\$389	\$395	\$341
City/Town Levy	1,732	20.2	181	205	250
School District Net Tax Capacity Levy	2,078	24.2	217	161	167
School District Referendum Market Value Levy	318	3.7	33	30	75
Miscellaneous District Levy	229	2.7	24	34	155
State Property Tax Levy	497	5.8	52	65	121
Total Levy	\$8,585	100.0%	\$895	\$891	\$1,108
Less Property Tax Credits	759		79	83	70
Net Property Taxes Payable	7,826		816	808	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$608,681		\$63,477	\$74,473	\$70,644
Referendum Market Valuation	236,125		\$24,625	29,536	61,567
Net Tax Capacity (NTC)	5,579		582	693	804
C. Average Local NTC Tax Rate	1.336				
Avg. Referendum Mkt. Value Tax Rate	0.270				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$4,783	39.9%	\$499	\$546	\$996
Sales/Use Tax (Calendar 2004)	2,981	24.9	311	405	689
Motor Vehicle Sales Tax (Calendar 2004)	1,059	8.8	110	113	105
Motor Vehicle License Tax (Calendar 2004)	915	7.6	95	99	98
Motor Fuels Tax (Calendar 2004)	1,289	10.8	134	158	125
Corporate Income Tax (Calendar 2003)	465	3.9	49	57	106
State Property Tax (Payable 2004)	497	4.1	52	65	121
Total State Taxes	\$11,989	100.0%	\$1,250	\$1,442	\$2,239

I. Major State Aids/Credits	POLK			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$40,451	46.0%	\$1,301	\$1,388	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	16,723	19.0	538	491	374
Minnesota Family Investment Program	432	0.5	14	9	10
General Assistance including GAMC	1,459	1.7	47	38	51
Social Services	10,905	12.4	351	266	210
Miscellaneous	855	1.0	27	22	24
Total	30,374	34.5	977	826	669
Highway Aid (Calendar 2004)					
County Aid	6,686	7.6	215	287	71
Municipal Aid	858	1.0	28	15	22
Township Aid	1,851	2.1	60	48	6
Total	9,395	10.7	302	350	99
Local Government Aid (Calendar 2004)	5,607	6.4	180	140	85
Disparity Reduction Aid (Calendar 2004)	167	0.2	5	7	4
County Program Aid (Payable 2004)	1,137	1.3	37	47	22
Community Corrections Funding (2004)	825	0.9	27	18	14
Total Aids	87,955	100.0	2,829	2,776	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,838	58.5	59	58	61
Agricultural Market Value Credit	404	12.9	13	17	5
Miscellaneous Credits	901	28.7	29	10	4
Total Property Tax Credits	3,143	100.0	101	86	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	439	47.1	14	10	26
Regular (Renters)	490	52.6	16	13	27
Targeting Refund	3	0.3	0	0	1
Total Property Tax Refunds	933	100.0	30	23	54
Total Aids/Credits	\$92,031	100.0%	\$2,960	\$2,885	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$12,595	45.0%	\$405	\$352	\$341
City/Town Levy	7,121	25.4	229	194	250
School District Net Tax Capacity Levy	3,630	13.0	117	109	167
School District Referendum Market Value Levy	728	2.6	23	31	75
Miscellaneous District Levy	1,943	6.9	62	50	155
State Property Tax Levy	1,975	7.1	64	72	121
Total Levy	\$27,991	100.0%	\$900	\$809	\$1,108
Less Property Tax Credits	3,143		101	86	70
Net Property Taxes Payable	24,847		799	723	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,641,080		\$52,781	\$51,286	\$70,644
Referendum Market Valuation	844,265		\$27,154	26,071	61,567
Net Tax Capacity (NTC)	16,361		526	515	804
C. Average Local NTC Tax Rate	1.546				
Avg. Referendum Mkt. Value Tax Rate	0.086				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$16,456	39.4%	\$529	\$662	\$996
Sales/Use Tax (Calendar 2004)	10,764	25.8	346	349	689
Motor Vehicle Sales Tax (Calendar 2004)	3,344	8.0	108	112	105
Motor Vehicle License Tax (Calendar 2004)	2,980	7.1	96	99	98
Motor Fuels Tax (Calendar 2004)	4,856	11.6	156	150	125
Corporate Income Tax (Calendar 2003)	1,369	3.3	44	54	106
State Property Tax (Payable 2004)	1,975	4.7	64	72	121
Total State Taxes	\$41,744	100.0%	\$1,343	\$1,499	\$2,239

I. Major State Aids/Credits	POPE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$10,786	44.2%	\$961	\$1,114	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	5,033	20.6	449	435	374
Minnesota Family Investment Program	65	0.3	6	9	10
General Assistance including GAMC	455	1.9	41	42	51
Social Services	2,828	11.6	252	245	210
Miscellaneous	240	1.0	21	20	24
Total	8,621	35.3	768	750	669
Highway Aid (Calendar 2004)					
County Aid	2,828	11.6	252	149	71
Municipal Aid	0	0.0	0	13	22
Township Aid	273	1.1	24	18	6
Total	3,102	12.7	276	180	99
Local Government Aid (Calendar 2004)	1,096	4.5	98	111	85
Disparity Reduction Aid (Calendar 2004)	52	0.2	5	2	4
County Program Aid (Payable 2004)	649	2.7	58	39	22
Community Corrections Funding (2004)	108	0.4	10	12	14
Total Aids	24,413	100.0	2,176	2,209	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	863	78.7	77	69	61
Agricultural Market Value Credit	228	20.8	20	12	5
Miscellaneous Credits	6	0.5	1	21	4
Total Property Tax Credits	1,097	100.0	98	102	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	170	47.0	15	12	26
Regular (Renters)	189	52.3	17	19	27
Targeting Refund	3	0.7	0	0	1
Total Property Tax Refunds	361	100.0	32	31	54
Total Aids/Credits	\$25,872	100.0%	\$2,306	\$2,342	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$4,248	44.4%	\$379	\$369	\$341
City/Town Levy	2,179	22.8	194	177	250
School District Net Tax Capacity Levy	1,531	16.0	136	127	167
School District Referendum Market Value Levy	176	1.8	16	19	75
Miscellaneous District Levy	650	6.8	58	35	155
State Property Tax Levy	777	8.1	69	90	121
Total Levy	\$9,561	100.0%	\$852	\$818	\$1,108
Less Property Tax Credits	1,097		98	102	70
Net Property Taxes Payable	8,464		754	715	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$807,949		\$72,003	\$66,576	\$70,644
Referendum Market Valuation	417,923		\$37,245	40,688	61,567
Net Tax Capacity (NTC)	7,630		680	676	804
C. Average Local NTC Tax Rate	1.128				
Avg. Referendum Mkt. Value Tax Rate	0.042				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$6,794	41.7%	\$605	\$615	\$996
Sales/Use Tax (Calendar 2004)	3,955	24.3	352	561	689
Motor Vehicle Sales Tax (Calendar 2004)	1,294	7.9	115	108	105
Motor Vehicle License Tax (Calendar 2004)	1,144	7.0	102	96	98
Motor Fuels Tax (Calendar 2004)	1,612	9.9	144	158	125
Corporate Income Tax (Calendar 2003)	712	4.4	63	50	106
State Property Tax (Payable 2004)	777	4.8	69	90	121
Total State Taxes	\$16,288	100.0%	\$1,452	\$1,678	\$2,239

I. Major State Aids/Credits	RAMSEY			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$714,619	56.6%	\$1,387	\$1,195	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	261,215	20.7	507	360	374
Minnesota Family Investment Program	11,440	0.9	22	11	10
General Assistance including GAMC	31,094	2.5	60	59	51
Social Services	129,184	10.2	251	201	210
Miscellaneous	16,588	1.3	32	27	24
Total	449,522	35.6	872	659	669
Highway Aid (Calendar 2004)					
County Aid	11,503	0.9	22	24	71
Municipal Aid	15,195	1.2	29	28	22
Township Aid	16	0.0	0	1	6
Total	26,713	2.1	52	53	99
Local Government Aid (Calendar 2004)	58,430	4.6	113	58	85
Disparity Reduction Aid (Calendar 2004)	596	0.0	1	0	4
County Program Aid (Payable 2004)	4,066	0.3	8	14	22
Community Corrections Funding (2004)	9,197	0.7	18	14	14
Total Aids	1,263,143	100.0	2,451	1,993	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	28,268	100.0	55	55	61
Agricultural Market Value Credit	3	0.0	0	1	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	28,271	100.0	55	55	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	15,426	40.4	30	34	26
Regular (Renters)	22,040	57.7	43	34	27
Targeting Refund	755	2.0	1	1	1
Total Property Tax Refunds	38,221	100.0	74	69	54
Total Aids/Credits	\$1,329,635	100.0%	\$2,580	\$2,118	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$168,473	28.9%	\$327	\$324	\$341
City/Town Levy	101,702	17.4	197	287	250
School District Net Tax Capacity Levy	84,142	14.4	163	190	167
School District Referendum Market Value Levy	43,329	7.4	84	108	75
Miscellaneous District Levy	111,009	19.0	215	256	155
State Property Tax Levy	74,342	12.8	144	150	121
Total Levy	\$582,998	100.0%	\$1,131	\$1,315	\$1,108
Less Property Tax Credits	28,271		55	55	70
Net Property Taxes Payable	554,727		1,076	1,260	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$32,329,950		\$62,727	\$77,181	\$70,644
Referendum Market Valuation	32,283,967		\$62,637	76,406	61,567
Net Tax Capacity (NTC)	399,338		775	926	804
C. Average Local NTC Tax Rate	1.160				
Avg. Referendum Mkt. Value Tax Rate	0.140				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$494,879	41.9%	\$960	\$1,256	\$996
Sales/Use Tax (Calendar 2004)	385,647	32.7	748	826	689
Motor Vehicle Sales Tax (Calendar 2004)	49,802	4.2	97	102	105
Motor Vehicle License Tax (Calendar 2004)	47,573	4.0	92	99	98
Motor Fuels Tax (Calendar 2004)	53,570	4.5	104	109	125
Corporate Income Tax (Calendar 2003)	74,902	6.3	145	143	106
State Property Tax (Payable 2004)	74,342	6.3	144	150	121
Total State Taxes	\$1,180,715	100.0%	\$2,291	\$2,684	\$2,239

I. Major State Aids/Credits	RED LAKE			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$6,366	48.1%	\$1,481	\$1,388	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	2,032	15.3	473	491	374
Minnesota Family Investment Program	33	0.2	8	9	10
General Assistance including GAMC	274	2.1	64	38	51
Social Services	780	5.9	181	266	210
Miscellaneous	85	0.6	20	22	24
Total	3,204	24.2	745	826	669
Highway Aid (Calendar 2004)					
County Aid	2,103	15.9	489	287	71
Municipal Aid	0	0.0	0	15	22
Township Aid	127	1.0	30	48	6
Total	2,230	16.8	519	350	99
Local Government Aid (Calendar 2004)	699	5.3	163	140	85
Disparity Reduction Aid (Calendar 2004)	170	1.3	40	7	4
County Program Aid (Payable 2004)	479	3.6	111	47	22
Community Corrections Funding (2004)	95	0.7	22	18	14
Total Aids	13,243	100.0	3,081	2,776	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	214	67.7	50	58	61
Agricultural Market Value Credit	102	32.3	24	17	5
Miscellaneous Credits	0	0.0	0	10	4
Total Property Tax Credits	316	100.0	74	86	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	51	56.0	12	10	26
Regular (Renters)	34	37.8	8	13	27
Targeting Refund	6	6.2	1	0	1
Total Property Tax Refunds	91	100.0	21	23	54
Total Aids/Credits	\$13,650	100.0%	\$3,176	\$2,885	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$1,360	41.3%	\$316	\$352	\$341
City/Town Levy	803	24.4	187	194	250
School District Net Tax Capacity Levy	373	11.4	87	109	167
School District Referendum Market Value Levy	245	7.5	57	31	75
Miscellaneous District Levy	156	4.7	36	50	155
State Property Tax Levy	353	10.7	82	72	121
Total Levy	\$3,289	100.0%	\$765	\$809	\$1,108
Less Property Tax Credits	316		74	86	70
Net Property Taxes Payable	2,973		692	723	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$179,086		\$41,667	\$51,286	\$70,644
Referendum Market Valuation	93,464		\$21,746	26,071	61,567
Net Tax Capacity (NTC)	1,853		431	515	804
C. Average Local NTC Tax Rate	1.452				
Avg. Referendum Mkt. Value Tax Rate	0.262				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$2,007	39.2%	\$467	\$662	\$996
Sales/Use Tax (Calendar 2004)	1,084	21.2	252	349	689
Motor Vehicle Sales Tax (Calendar 2004)	499	9.7	116	112	105
Motor Vehicle License Tax (Calendar 2004)	427	8.3	99	99	98
Motor Fuels Tax (Calendar 2004)	640	12.5	149	150	125
Corporate Income Tax (Calendar 2003)	115	2.2	27	54	106
State Property Tax (Payable 2004)	353	6.9	82	72	121
Total State Taxes	\$5,126	100.0%	\$1,193	\$1,499	\$2,239

I. Major State Aids/Credits	REDWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$21,570	52.4%	\$1,328	\$1,253	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	7,289	17.7	449	446	374
Minnesota Family Investment Program	101	0.2	6	7	10
General Assistance including GAMC	501	1.2	31	31	51
Social Services	3,229	7.8	199	227	210
Miscellaneous	404	1.0	25	21	24
Total	11,523	28.0	709	731	669
Highway Aid (Calendar 2004)					
County Aid	3,800	9.2	234	231	71
Municipal Aid	253	0.6	16	9	22
Township Aid	576	1.4	35	37	6
Total	4,629	11.2	285	277	99
Local Government Aid (Calendar 2004)	2,426	5.9	149	165	85
Disparity Reduction Aid (Calendar 2004)	98	0.2	6	8	4
County Program Aid (Payable 2004)	729	1.8	45	45	22
Community Corrections Funding (2004)	178	0.4	11	16	14
Total Aids	41,154	100.0	2,533	2,494	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,010	75.1	62	64	61
Agricultural Market Value Credit	335	24.9	21	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,345	100.0	83	83	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	235	47.7	14	12	26
Regular (Renters)	252	51.0	16	16	27
Targeting Refund	7	1.3	0	1	1
Total Property Tax Refunds	494	100.0	30	28	54
Total Aids/Credits	\$42,993	100.0%	\$2,647	\$2,605	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$6,976	48.6%	\$429	\$395	\$341
City/Town Levy	4,077	28.4	251	205	250
School District Net Tax Capacity Levy	2,165	15.1	133	161	167
School District Referendum Market Value Levy	302	2.1	19	30	75
Miscellaneous District Levy	162	1.1	10	34	155
State Property Tax Levy	686	4.8	42	65	121
Total Levy	\$14,368	100.0%	\$884	\$891	\$1,108
Less Property Tax Credits	1,345		83	83	70
Net Property Taxes Payable	13,023		802	808	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,295,644		\$79,756	\$74,473	\$70,644
Referendum Market Valuation	417,947		\$25,728	29,536	61,567
Net Tax Capacity (NTC)	11,386		701	693	804
C. Average Local NTC Tax Rate	1.175				
Avg. Referendum Mkt. Value Tax Rate	0.072				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$9,275	37.9%	\$571	\$546	\$996
Sales/Use Tax (Calendar 2004)	7,696	31.4	474	405	689
Motor Vehicle Sales Tax (Calendar 2004)	1,927	7.9	119	113	105
Motor Vehicle License Tax (Calendar 2004)	1,703	7.0	105	99	98
Motor Fuels Tax (Calendar 2004)	2,490	10.2	153	158	125
Corporate Income Tax (Calendar 2003)	710	2.9	44	57	106
State Property Tax (Payable 2004)	686	2.8	42	65	121
Total State Taxes	\$24,487	100.0%	\$1,507	\$1,442	\$2,239

I. Major State Aids/Credits	RENVILLE			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$16,390	43.3%	\$973	\$1,201	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	7,740	20.4	460	381	374
Minnesota Family Investment Program	235	0.6	14	9	10
General Assistance including GAMC	483	1.3	29	31	51
Social Services	4,101	10.8	244	219	210
Miscellaneous	252	0.7	15	16	24
Total	12,811	33.8	761	657	669
Highway Aid (Calendar 2004)					
County Aid	4,454	11.8	265	124	71
Municipal Aid	0	0.0	0	14	22
Township Aid	506	1.3	30	12	6
Total	4,960	13.1	295	150	99
Local Government Aid (Calendar 2004)	2,806	7.4	167	120	85
Disparity Reduction Aid (Calendar 2004)	147	0.4	9	3	4
County Program Aid (Payable 2004)	645	1.7	38	39	22
Community Corrections Funding (2004)	114	0.3	7	12	14
Total Aids	37,874	100.0	2,249	2,182	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,147	75.8	68	73	61
Agricultural Market Value Credit	366	24.2	22	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,513	100.0	90	85	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	190	48.4	11	23	26
Regular (Renters)	189	48.3	11	20	27
Targeting Refund	13	3.4	1	2	1
Total Property Tax Refunds	392	100.0	23	45	54
Total Aids/Credits	\$39,779	100.0%	\$2,362	\$2,313	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$7,692	44.7%	\$457	\$415	\$341
City/Town Levy	4,984	29.0	296	217	250
School District Net Tax Capacity Levy	1,412	8.2	84	125	167
School District Referendum Market Value Levy	929	5.4	55	57	75
Miscellaneous District Levy	802	4.7	48	27	155
State Property Tax Levy	1,389	8.1	82	68	121
Total Levy	\$17,208	100.0%	\$1,022	\$909	\$1,108
Less Property Tax Credits	1,513		90	85	70
Net Property Taxes Payable	15,695		932	824	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,550,409		\$92,078	\$65,150	\$70,644
Referendum Market Valuation	504,231		\$29,946	40,763	61,567
Net Tax Capacity (NTC)	14,165		841	645	804
C. Average Local NTC Tax Rate	1.051				
Avg. Referendum Mkt. Value Tax Rate	0.184				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$9,627	41.8%	\$572	\$682	\$996
Sales/Use Tax (Calendar 2004)	4,718	20.5	280	514	689
Motor Vehicle Sales Tax (Calendar 2004)	1,984	8.6	118	113	105
Motor Vehicle License Tax (Calendar 2004)	1,769	7.7	105	101	98
Motor Fuels Tax (Calendar 2004)	2,728	11.8	162	129	125
Corporate Income Tax (Calendar 2003)	836	3.6	50	69	106
State Property Tax (Payable 2004)	1,389	6.0	82	68	121
Total State Taxes	\$23,052	100.0%	\$1,369	\$1,676	\$2,239

I. Major State Aids/Credits	RICE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$58,414	55.7%	\$964	\$1,096	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	16,185	15.4	267	327	374
Minnesota Family Investment Program	331	0.3	5	7	10
General Assistance including GAMC	1,620	1.5	27	37	51
Social Services	11,614	11.1	192	207	210
Miscellaneous	1,030	1.0	17	18	24
Total	30,779	29.4	508	597	669
Highway Aid (Calendar 2004)					
County Aid	3,466	3.3	57	94	71
Municipal Aid	1,333	1.3	22	17	22
Township Aid	273	0.3	5	9	6
Total	5,072	4.8	84	121	99
Local Government Aid (Calendar 2004)	8,495	8.1	140	119	85
Disparity Reduction Aid (Calendar 2004)	74	0.1	1	4	4
County Program Aid (Payable 2004)	1,022	1.0	17	21	22
Community Corrections Funding (2004)	943	0.9	16	12	14
Total Aids	104,800	100.0	1,730	1,970	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	3,508	88.4	58	70	61
Agricultural Market Value Credit	462	11.6	8	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,969	100.0	66	78	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	982	43.0	16	17	26
Regular (Renters)	1,178	51.6	19	21	27
Targeting Refund	123	5.4	2	1	1
Total Property Tax Refunds	2,283	100.0	38	39	54
Total Aids/Credits	\$111,053	100.0%	\$1,833	\$2,087	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$12,714	30.6%	\$210	\$333	\$341
City/Town Levy	9,584	23.0	158	225	250
School District Net Tax Capacity Levy	10,324	24.8	170	154	167
School District Referendum Market Value Levy	2,753	6.6	45	53	75
Miscellaneous District Levy	2,403	5.8	40	31	155
State Property Tax Levy	3,824	9.2	63	77	121
Total Levy	\$41,602	100.0%	\$687	\$873	\$1,108
Less Property Tax Credits	3,969		66	78	70
Net Property Taxes Payable	37,633		621	795	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$3,660,236		\$60,424	\$62,495	\$70,644
Referendum Market Valuation	3,025,584		\$49,947	49,014	61,567
Net Tax Capacity (NTC)	38,252		631	663	804
C. Average Local NTC Tax Rate	0.910				
Avg. Referendum Mkt. Value Tax Rate	0.099				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$44,877	47.0%	\$741	\$804	\$996
Sales/Use Tax (Calendar 2004)	23,465	24.6	387	509	689
Motor Vehicle Sales Tax (Calendar 2004)	6,072	6.4	100	107	105
Motor Vehicle License Tax (Calendar 2004)	5,543	5.8	92	97	98
Motor Fuels Tax (Calendar 2004)	7,971	8.3	132	134	125
Corporate Income Tax (Calendar 2003)	3,783	4.0	62	87	106
State Property Tax (Payable 2004)	3,824	4.0	63	77	121
Total State Taxes	\$95,535	100.0%	\$1,577	\$1,815	\$2,239

I. Major State Aids/Credits	ROCK			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$11,130	50.3%	\$1,161	\$1,253	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	3,298	14.9	344	446	374
Minnesota Family Investment Program	67	0.3	7	7	10
General Assistance including GAMC	146	0.7	15	31	51
Social Services	2,403	10.9	251	227	210
Miscellaneous	155	0.7	16	21	24
Total	6,069	27.4	633	731	669
Highway Aid (Calendar 2004)					
County Aid	2,487	11.2	259	231	71
Municipal Aid	0	0.0	0	9	22
Township Aid	356	1.6	37	37	6
Total	2,843	12.9	296	277	99
Local Government Aid (Calendar 2004)	1,435	6.5	150	165	85
Disparity Reduction Aid (Calendar 2004)	39	0.2	4	8	4
County Program Aid (Payable 2004)	461	2.1	48	45	22
Community Corrections Funding (2004)	133	0.6	14	16	14
Total Aids	22,110	100.0	2,305	2,494	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	699	78.9	73	64	61
Agricultural Market Value Credit	187	21.1	20	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	886	100.0	92	83	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	64	30.6	7	12	26
Regular (Renters)	145	69.3	15	16	27
Targeting Refund	0	0.1	0	1	1
Total Property Tax Refunds	209	100.0	22	28	54
Total Aids/Credits	\$23,204	100.0%	\$2,420	\$2,605	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$3,076	40.2%	\$321	\$395	\$341
City/Town Levy	1,679	22.0	175	205	250
School District Net Tax Capacity Levy	1,919	25.1	200	161	167
School District Referendum Market Value Levy	261	3.4	27	30	75
Miscellaneous District Levy	278	3.6	29	34	155
State Property Tax Levy	430	5.6	45	65	121
Total Levy	\$7,643	100.0%	\$797	\$891	\$1,108
Less Property Tax Credits	886		92	83	70
Net Property Taxes Payable	6,757		705	808	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$797,269		\$83,135	\$74,473	\$70,644
Referendum Market Valuation	282,693		\$29,478	29,536	61,567
Net Tax Capacity (NTC)	7,272		758	693	804
C. Average Local NTC Tax Rate	0.956				
Avg. Referendum Mkt. Value Tax Rate	0.092				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$4,765	38.4%	\$497	\$546	\$996
Sales/Use Tax (Calendar 2004)	2,745	22.1	286	405	689
Motor Vehicle Sales Tax (Calendar 2004)	1,081	8.7	113	113	105
Motor Vehicle License Tax (Calendar 2004)	948	7.6	99	99	98
Motor Fuels Tax (Calendar 2004)	2,094	16.9	218	158	125
Corporate Income Tax (Calendar 2003)	349	2.8	36	57	106
State Property Tax (Payable 2004)	430	3.5	45	65	121
Total State Taxes	\$12,412	100.0%	\$1,294	\$1,442	\$2,239

I. Major State Aids/Credits	ROSEAU			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$25,780	64.1%	\$1,581	\$1,388	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	5,340	13.3	328	491	374
Minnesota Family Investment Program	36	0.1	2	9	10
General Assistance including GAMC	328	0.8	20	38	51
Social Services	2,775	6.9	170	266	210
Miscellaneous	204	0.5	13	22	24
Total	8,684	21.6	533	826	669
Highway Aid (Calendar 2004)					
County Aid	3,528	8.8	216	287	71
Municipal Aid	0	0.0	0	15	22
Township Aid	484	1.2	30	48	6
Total	4,011	10.0	246	350	99
Local Government Aid (Calendar 2004)	1,065	2.7	65	140	85
Disparity Reduction Aid (Calendar 2004)	6	0.0	0	7	4
County Program Aid (Payable 2004)	491	1.2	30	47	22
Community Corrections Funding (2004)	157	0.4	10	18	14
Total Aids	40,195	100.0	2,466	2,776	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,047	79.9	64	58	61
Agricultural Market Value Credit	261	19.9	16	17	5
Miscellaneous Credits	3	0.2	0	10	4
Total Property Tax Credits	1,310	100.0	80	86	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	129	47.0	8	10	26
Regular (Renters)	144	52.5	9	13	27
Targeting Refund	2	0.6	0	0	1
Total Property Tax Refunds	275	100.0	17	23	54
Total Aids/Credits	\$41,780	100.0%	\$2,563	\$2,885	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$3,666	36.0%	\$225	\$352	\$341
City/Town Levy	2,329	22.9	143	194	250
School District Net Tax Capacity Levy	2,401	23.6	147	109	167
School District Referendum Market Value Levy	360	3.5	22	31	75
Miscellaneous District Levy	636	6.2	39	50	155
State Property Tax Levy	796	7.8	49	72	121
Total Levy	\$10,187	100.0%	\$625	\$809	\$1,108
Less Property Tax Credits	1,310		80	86	70
Net Property Taxes Payable	8,877		545	723	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$639,333		\$39,216	\$51,286	\$70,644
Referendum Market Valuation	421,187		\$25,835	26,071	61,567
Net Tax Capacity (NTC)	6,386		392	515	804
C. Average Local NTC Tax Rate	1.414				
Avg. Referendum Mkt. Value Tax Rate	0.085				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$11,937	48.3%	\$732	\$662	\$996
Sales/Use Tax (Calendar 2004)	5,220	21.1	320	349	689
Motor Vehicle Sales Tax (Calendar 2004)	1,813	7.3	111	112	105
Motor Vehicle License Tax (Calendar 2004)	1,568	6.3	96	99	98
Motor Fuels Tax (Calendar 2004)	2,015	8.2	124	150	125
Corporate Income Tax (Calendar 2003)	1,352	5.5	83	54	106
State Property Tax (Payable 2004)	796	3.2	49	72	121
Total State Taxes	\$24,700	100.0%	\$1,515	\$1,499	\$2,239

I. Major State Aids/Credits	ST. LOUIS			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$204,066	41.9%	\$1,029	\$1,091	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	99,319	20.4	501	492	374
Minnesota Family Investment Program	2,524	0.5	13	11	10
General Assistance including GAMC	15,934	3.3	80	72	51
Social Services	65,435	13.4	330	305	210
Miscellaneous	7,414	1.5	37	32	24
Total	190,626	39.1	961	913	669
Highway Aid (Calendar 2004)					
County Aid	19,963	4.1	101	134	71
Municipal Aid	7,167	1.5	36	26	22
Township Aid	326	0.1	2	4	6
Total	27,456	5.6	138	164	99
Local Government Aid (Calendar 2004)	46,930	9.6	237	186	85
Disparity Reduction Aid (Calendar 2004)	9,262	1.9	47	33	4
County Program Aid (Payable 2004)	4,870	1.0	25	33	22
Community Corrections Funding (2004)	4,231	0.9	21	19	14
Total Aids	487,441	100.0	2,459	2,439	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	14,094	61.7	71	73	61
Agricultural Market Value Credit	153	0.7	1	2	5
Miscellaneous Credits	8,598	37.6	43	47	4
Total Property Tax Credits	22,845	100.0	115	122	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	3,122	37.1	16	15	26
Regular (Renters)	5,251	62.4	26	23	27
Targeting Refund	47	0.6	0	0	1
Total Property Tax Refunds	8,420	100.0	42	38	54
Total Aids/Credits	\$518,706	100.0%	\$2,616	\$2,599	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$78,789	49.0%	\$397	\$419	\$341
City/Town Levy	34,871	21.7	176	191	250
School District Net Tax Capacity Levy	11,012	6.8	56	87	167
School District Referendum Market Value Levy	5,638	3.5	28	24	75
Miscellaneous District Levy	13,647	8.5	69	58	155
State Property Tax Levy	16,999	10.6	86	100	121
Total Levy	\$160,956	100.0%	\$812	\$879	\$1,108
Less Property Tax Credits	22,845		115	122	70
Net Property Taxes Payable	138,111		697	757	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$9,405,453		\$47,440	\$54,261	\$70,644
Referendum Market Valuation	8,287,351		\$41,800	43,220	61,567
Net Tax Capacity (NTC)	107,394		542	612	804
C. Average Local NTC Tax Rate	1.287				
Avg. Referendum Mkt. Value Tax Rate	0.069				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$137,096	35.7%	\$691	\$645	\$996
Sales/Use Tax (Calendar 2004)	151,931	39.6	766	668	689
Motor Vehicle Sales Tax (Calendar 2004)	20,700	5.4	104	108	105
Motor Vehicle License Tax (Calendar 2004)	18,865	4.9	95	98	98
Motor Fuels Tax (Calendar 2004)	24,461	6.4	123	137	125
Corporate Income Tax (Calendar 2003)	14,036	3.7	71	62	106
State Property Tax (Payable 2004)	16,999	4.4	86	100	121
Total State Taxes	\$384,087	100.0%	\$1,937	\$1,818	\$2,239

I. Major State Aids/Credits	SCOTT			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$108,498	69.2%	\$963	\$1,195	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	18,488	11.8	164	360	374
Minnesota Family Investment Program	308	0.2	3	11	10
General Assistance including GAMC	1,935	1.2	17	59	51
Social Services	12,678	8.1	113	201	210
Miscellaneous	886	0.6	8	27	24
Total	34,295	21.9	305	659	669
Highway Aid (Calendar 2004)					
County Aid	6,096	3.9	54	24	71
Municipal Aid	2,141	1.4	19	28	22
Township Aid	146	0.1	1	1	6
Total	8,383	5.3	74	53	99
Local Government Aid (Calendar 2004)	643	0.4	6	58	85
Disparity Reduction Aid (Calendar 2004)	21	0.0	0	0	4
County Program Aid (Payable 2004)	3,949	2.5	35	14	22
Community Corrections Funding (2004)	914	0.6	8	14	14
Total Aids	156,702	100.0	1,391	1,993	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	5,997	95.0	53	55	61
Agricultural Market Value Credit	302	4.8	3	1	5
Miscellaneous Credits	11	0.2	0	0	4
Total Property Tax Credits	6,310	100.0	56	55	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	3,154	61.9	28	34	26
Regular (Renters)	1,881	36.9	17	34	27
Targeting Refund	58	1.1	1	1	1
Total Property Tax Refunds	5,094	100.0	45	69	54
Total Aids/Credits	\$168,106	100.0%	\$1,493	\$2,118	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$31,941	25.9%	\$284	\$324	\$341
City/Town Levy	31,279	25.4	278	287	250
School District Net Tax Capacity Levy	22,523	18.3	200	190	167
School District Referendum Market Value Levy	11,034	9.0	98	108	75
Miscellaneous District Levy	16,202	13.1	144	256	155
State Property Tax Levy	10,260	8.3	91	150	121
Total Levy	\$123,239	100.0%	\$1,094	\$1,315	\$1,108
Less Property Tax Credits	6,310		56	55	70
Net Property Taxes Payable	116,929		1,038	1,260	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$8,697,616		\$77,228	\$77,181	\$70,644
Referendum Market Valuation	8,329,823		\$73,962	76,406	61,567
Net Tax Capacity (NTC)	95,903		852	926	804
C. Average Local NTC Tax Rate	1.047				
Avg. Referendum Mkt. Value Tax Rate	0.151				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$141,184	54.3%	\$1,254	\$1,256	\$996
Sales/Use Tax (Calendar 2004)	64,080	24.7	569	826	689
Motor Vehicle Sales Tax (Calendar 2004)	12,035	4.6	107	102	105
Motor Vehicle License Tax (Calendar 2004)	12,021	4.6	107	99	98
Motor Fuels Tax (Calendar 2004)	13,375	5.1	119	109	125
Corporate Income Tax (Calendar 2003)	6,951	2.7	62	143	106
State Property Tax (Payable 2004)	10,260	3.9	91	150	121
Total State Taxes	\$259,907	100.0%	\$2,308	\$2,684	\$2,239

I. Major State Aids/Credits	SHERBURNE			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$106,415	76.5%	\$1,347	\$1,226	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	16,792	12.1	212	245	374
Minnesota Family Investment Program	324	0.2	4	5	10
General Assistance including GAMC	1,500	1.1	19	30	51
Social Services	8,700	6.3	110	146	210
Miscellaneous	560	0.4	7	15	24
Total	27,877	20.0	353	441	669
Highway Aid (Calendar 2004)					
County Aid	2,307	1.7	29	48	71
Municipal Aid	971	0.7	12	16	22
Township Aid	195	0.1	2	4	6
Total	3,472	2.5	44	68	99
Local Government Aid (Calendar 2004)	897	0.6	11	60	85
Disparity Reduction Aid (Calendar 2004)	14	0.0	0	0	4
County Program Aid (Payable 2004)	0	0.0	0	15	22
Community Corrections Funding (2004)	491	0.4	6	12	14
Total Aids	139,166	100.0	1,761	1,822	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	4,825	93.7	61	63	61
Agricultural Market Value Credit	321	6.2	4	6	5
Miscellaneous Credits	5	0.1	0	0	4
Total Property Tax Credits	5,150	100.0	65	69	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	1,596	56.1	20	21	26
Regular (Renters)	1,226	43.1	16	21	27
Targeting Refund	24	0.8	0	1	1
Total Property Tax Refunds	2,846	100.0	36	43	54
Total Aids/Credits	\$147,162	100.0%	\$1,862	\$1,934	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$27,233	34.7%	\$345	\$303	\$341
City/Town Levy	18,829	24.0	238	230	250
School District Net Tax Capacity Levy	16,622	21.1	210	184	167
School District Referendum Market Value Levy	5,946	7.6	75	50	75
Miscellaneous District Levy	3,046	3.9	39	45	155
State Property Tax Levy	6,916	8.8	88	89	121
Total Levy	\$78,591	100.0%	\$994	\$901	\$1,108
Less Property Tax Credits	5,150		65	69	70
Net Property Taxes Payable	73,441		929	832	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$5,231,850		\$66,201	\$60,812	\$70,644
Referendum Market Valuation	4,979,941		\$63,013	54,187	61,567
Net Tax Capacity (NTC)	62,629		792	688	804
C. Average Local NTC Tax Rate	1.046				
Avg. Referendum Mkt. Value Tax Rate	0.124				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$70,335	49.2%	\$890	\$838	\$996
Sales/Use Tax (Calendar 2004)	36,496	25.5	462	584	689
Motor Vehicle Sales Tax (Calendar 2004)	8,206	5.7	104	105	105
Motor Vehicle License Tax (Calendar 2004)	7,791	5.5	99	98	98
Motor Fuels Tax (Calendar 2004)	10,119	7.1	128	144	125
Corporate Income Tax (Calendar 2003)	3,012	2.1	38	64	106
State Property Tax (Payable 2004)	6,916	4.8	88	89	121
Total State Taxes	\$142,874	100.0%	\$1,808	\$1,922	\$2,239

I. Major State Aids/Credits	SIBLEY			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$15,605	49.1%	\$1,019	\$1,080	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	5,871	18.5	383	366	374
Minnesota Family Investment Program	94	0.3	6	8	10
General Assistance including GAMC	371	1.2	24	33	51
Social Services	3,352	10.6	219	204	210
Miscellaneous	202	0.6	13	17	24
Total	9,889	31.1	645	627	669
Highway Aid (Calendar 2004)					
County Aid	3,166	10.0	207	131	71
Municipal Aid	0	0.0	0	15	22
Township Aid	310	1.0	20	13	6
Total	3,476	10.9	227	158	99
Local Government Aid (Calendar 2004)	2,024	6.4	132	158	85
Disparity Reduction Aid (Calendar 2004)	125	0.4	8	4	4
County Program Aid (Payable 2004)	531	1.7	35	32	22
Community Corrections Funding (2004)	116	0.4	8	14	14
Total Aids	31,768	100.0	2,074	2,074	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,229	78.8	80	69	61
Agricultural Market Value Credit	331	21.2	22	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,560	100.0	102	80	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	360	60.2	23	14	26
Regular (Renters)	222	37.2	15	20	27
Targeting Refund	16	2.6	1	0	1
Total Property Tax Refunds	597	100.0	39	34	54
Total Aids/Credits	\$33,925	100.0%	\$2,214	\$2,188	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$7,193	52.9%	\$470	\$343	\$341
City/Town Levy	3,866	28.4	252	208	250
School District Net Tax Capacity Levy	972	7.1	63	98	167
School District Referendum Market Value Levy	427	3.1	28	41	75
Miscellaneous District Levy	469	3.5	31	24	155
State Property Tax Levy	668	4.9	44	74	121
Total Levy	\$13,595	100.0%	\$887	\$787	\$1,108
Less Property Tax Credits	1,560		102	80	70
Net Property Taxes Payable	12,035		786	706	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,209,089		\$78,922	\$67,945	\$70,644
Referendum Market Valuation	540,215		\$35,262	40,586	61,567
Net Tax Capacity (NTC)	10,791		704	677	804
C. Average Local NTC Tax Rate	1.158				
Avg. Referendum Mkt. Value Tax Rate	0.079				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$9,228	51.2%	\$602	\$668	\$996
Sales/Use Tax (Calendar 2004)	2,112	11.7	138	491	689
Motor Vehicle Sales Tax (Calendar 2004)	1,737	9.6	113	107	105
Motor Vehicle License Tax (Calendar 2004)	1,533	8.5	100	96	98
Motor Fuels Tax (Calendar 2004)	2,286	12.7	149	133	125
Corporate Income Tax (Calendar 2003)	447	2.5	29	63	106
State Property Tax (Payable 2004)	668	3.7	44	74	121
Total State Taxes	\$18,012	100.0%	\$1,176	\$1,632	\$2,239

I. Major State Aids/Credits	STEARNs			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$169,284	63.1%	\$1,202	\$1,226	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	36,686	13.7	260	245	374
Minnesota Family Investment Program	935	0.3	7	5	10
General Assistance including GAMC	4,626	1.7	33	30	51
Social Services	22,379	8.3	159	146	210
Miscellaneous	2,786	1.0	20	15	24
Total	67,413	25.1	479	441	669
Highway Aid (Calendar 2004)					
County Aid	6,780	2.5	48	48	71
Municipal Aid	2,791	1.0	20	16	22
Township Aid	578	0.2	4	4	6
Total	10,149	3.8	72	68	99
Local Government Aid (Calendar 2004)	15,628	5.8	111	60	85
Disparity Reduction Aid (Calendar 2004)	115	0.0	1	0	4
County Program Aid (Payable 2004)	3,582	1.3	25	15	22
Community Corrections Funding (2004)	2,275	0.8	16	12	14
Total Aids	268,445	100.0	1,906	1,822	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	9,104	90.7	65	63	61
Agricultural Market Value Credit	924	9.2	7	6	5
Miscellaneous Credits	8	0.1	0	0	4
Total Property Tax Credits	10,037	100.0	71	69	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	2,843	44.3	20	21	26
Regular (Renters)	3,448	53.8	24	21	27
Targeting Refund	120	1.9	1	1	1
Total Property Tax Refunds	6,411	100.0	46	43	54
Total Aids/Credits	\$284,892	100.0%	\$2,023	\$1,934	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$42,069	35.2%	\$299	\$303	\$341
City/Town Levy	31,473	26.3	223	230	250
School District Net Tax Capacity Levy	18,613	15.6	132	184	167
School District Referendum Market Value Levy	6,960	5.8	49	50	75
Miscellaneous District Levy	6,564	5.5	47	45	155
State Property Tax Levy	13,869	11.6	98	89	121
Total Levy	\$119,548	100.0%	\$849	\$901	\$1,108
Less Property Tax Credits	10,037		71	69	70
Net Property Taxes Payable	109,512		778	832	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$7,668,151		\$54,445	\$60,812	\$70,644
Referendum Market Valuation	6,608,681		\$46,923	54,187	61,567
Net Tax Capacity (NTC)	86,048		611	688	804
C. Average Local NTC Tax Rate	1.147				
Avg. Referendum Mkt. Value Tax Rate	0.105				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$111,126	38.3%	\$789	\$838	\$996
Sales/Use Tax (Calendar 2004)	104,035	35.9	739	584	689
Motor Vehicle Sales Tax (Calendar 2004)	14,660	5.1	104	105	105
Motor Vehicle License Tax (Calendar 2004)	13,355	4.6	95	98	98
Motor Fuels Tax (Calendar 2004)	20,061	6.9	142	144	125
Corporate Income Tax (Calendar 2003)	12,891	4.4	92	64	106
State Property Tax (Payable 2004)	13,869	4.8	98	89	121
Total State Taxes	\$289,996	100.0%	\$2,059	\$1,922	\$2,239

I. Major State Aids/Credits	STEELE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$43,636	59.3%	\$1,241	\$1,096	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	10,947	14.9	311	327	374
Minnesota Family Investment Program	266	0.4	8	7	10
General Assistance including GAMC	1,043	1.4	30	37	51
Social Services	6,689	9.1	190	207	210
Miscellaneous	532	0.7	15	18	24
Total	19,477	26.5	554	597	669
Highway Aid (Calendar 2004)					
County Aid	3,747	5.1	107	94	71
Municipal Aid	724	1.0	21	17	22
Township Aid	236	0.3	7	9	6
Total	4,707	6.4	134	121	99
Local Government Aid (Calendar 2004)	4,866	6.6	138	119	85
Disparity Reduction Aid (Calendar 2004)	66	0.1	2	4	4
County Program Aid (Payable 2004)	449	0.6	13	21	22
Community Corrections Funding (2004)	429	0.6	12	12	14
Total Aids	73,630	100.0	2,094	1,970	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	2,657	91.3	76	70	61
Agricultural Market Value Credit	252	8.7	7	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,909	100.0	83	78	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	768	47.6	22	17	26
Regular (Renters)	797	49.4	23	21	27
Targeting Refund	48	3.0	1	1	1
Total Property Tax Refunds	1,612	100.0	46	39	54
Total Aids/Credits	\$78,152	100.0%	\$2,222	\$2,087	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$11,892	37.1%	\$338	\$333	\$341
City/Town Levy	7,666	23.9	218	225	250
School District Net Tax Capacity Levy	5,815	18.2	165	154	167
School District Referendum Market Value Levy	2,944	9.2	84	53	75
Miscellaneous District Levy	662	2.1	19	31	155
State Property Tax Levy	3,049	9.5	87	77	121
Total Levy	\$32,028	100.0%	\$911	\$873	\$1,108
Less Property Tax Credits	2,909		83	78	70
Net Property Taxes Payable	29,119		828	795	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$2,221,188		\$63,163	\$62,495	\$70,644
Referendum Market Valuation	1,748,319		\$49,716	49,014	61,567
Net Tax Capacity (NTC)	23,696		674	663	804
C. Average Local NTC Tax Rate	1.099				
Avg. Referendum Mkt. Value Tax Rate	0.168				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$26,942	37.3%	\$766	\$804	\$996
Sales/Use Tax (Calendar 2004)	25,326	35.0	720	509	689
Motor Vehicle Sales Tax (Calendar 2004)	3,862	5.3	110	107	105
Motor Vehicle License Tax (Calendar 2004)	3,511	4.9	100	97	98
Motor Fuels Tax (Calendar 2004)	5,786	8.0	165	134	125
Corporate Income Tax (Calendar 2003)	3,830	5.3	109	87	106
State Property Tax (Payable 2004)	3,049	4.2	87	77	121
Total State Taxes	\$72,306	100.0%	\$2,056	\$1,815	\$2,239

I. Major State Aids/Credits	STEVENS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$9,925	45.8%	\$1,005	\$1,114	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	3,451	15.9	350	435	374
Minnesota Family Investment Program	14	0.1	1	9	10
General Assistance including GAMC	153	0.7	15	42	51
Social Services	2,495	11.5	253	245	210
Miscellaneous	171	0.8	17	20	24
Total	6,283	29.0	636	750	669
Highway Aid (Calendar 2004)					
County Aid	2,103	9.7	213	149	71
Municipal Aid	201	0.9	20	13	22
Township Aid	197	0.9	20	18	6
Total	2,502	11.6	253	180	99
Local Government Aid (Calendar 2004)	1,887	8.7	191	111	85
Disparity Reduction Aid (Calendar 2004)	110	0.5	11	2	4
County Program Aid (Payable 2004)	869	4.0	88	39	22
Community Corrections Funding (2004)	77	0.4	8	12	14
Total Aids	21,654	100.0	2,193	2,209	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	583	78.2	59	69	61
Agricultural Market Value Credit	162	21.7	16	12	5
Miscellaneous Credits	0	0.1	0	21	4
Total Property Tax Credits	745	100.0	75	102	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	84	40.1	9	12	26
Regular (Renters)	122	58.1	12	19	27
Targeting Refund	4	1.8	0	0	1
Total Property Tax Refunds	210	100.0	21	31	54
Total Aids/Credits	\$22,609	100.0%	\$2,290	\$2,342	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$3,196	39.3%	\$324	\$369	\$341
City/Town Levy	1,712	21.0	173	177	250
School District Net Tax Capacity Levy	1,742	21.4	176	127	167
School District Referendum Market Value Levy	295	3.6	30	19	75
Miscellaneous District Levy	363	4.5	37	35	155
State Property Tax Levy	825	10.1	84	90	121
Total Levy	\$8,133	100.0%	\$824	\$818	\$1,108
Less Property Tax Credits	745		75	102	70
Net Property Taxes Payable	7,388		748	715	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$658,702		\$66,711	\$66,576	\$70,644
Referendum Market Valuation	302,637		\$30,650	40,688	61,567
Net Tax Capacity (NTC)	6,348		643	676	804
C. Average Local NTC Tax Rate	1.095				
Avg. Referendum Mkt. Value Tax Rate	0.118				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$6,759	41.9%	\$684	\$615	\$996
Sales/Use Tax (Calendar 2004)	4,896	30.3	496	561	689
Motor Vehicle Sales Tax (Calendar 2004)	1,027	6.4	104	108	105
Motor Vehicle License Tax (Calendar 2004)	945	5.9	96	96	98
Motor Fuels Tax (Calendar 2004)	1,112	6.9	113	158	125
Corporate Income Tax (Calendar 2003)	583	3.6	59	50	106
State Property Tax (Payable 2004)	825	5.1	84	90	121
Total State Taxes	\$16,146	100.0%	\$1,635	\$1,678	\$2,239

I. Major State Aids/Credits	SWIFT			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$12,119	43.7%	\$1,045	\$1,373	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	5,733	20.7	494	545	374
Minnesota Family Investment Program	70	0.3	6	5	10
General Assistance including GAMC	436	1.6	38	32	51
Social Services	2,974	10.7	256	262	210
Miscellaneous	290	1.0	25	24	24
Total	9,502	34.3	819	867	669
Highway Aid (Calendar 2004)					
County Aid	2,658	9.6	229	270	71
Municipal Aid	0	0.0	0	4	22
Township Aid	468	1.7	40	40	6
Total	3,127	11.3	270	314	99
Local Government Aid (Calendar 2004)	1,947	7.0	168	182	85
Disparity Reduction Aid (Calendar 2004)	155	0.6	13	17	4
County Program Aid (Payable 2004)	726	2.6	63	73	22
Community Corrections Funding (2004)	167	0.6	14	15	14
Total Aids	27,743	100.0	2,392	2,841	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	644	73.7	56	62	61
Agricultural Market Value Credit	230	26.3	20	23	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	874	100.0	75	85	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	87	35.4	8	12	26
Regular (Renters)	155	62.8	13	14	27
Targeting Refund	4	1.7	0	0	1
Total Property Tax Refunds	247	100.0	21	26	54
Total Aids/Credits	\$28,864	100.0%	\$2,488	\$2,951	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$4,541	46.1%	\$391	\$419	\$341
City/Town Levy	2,468	25.1	213	227	250
School District Net Tax Capacity Levy	1,095	11.1	94	110	167
School District Referendum Market Value Levy	288	2.9	25	30	75
Miscellaneous District Levy	399	4.1	34	28	155
State Property Tax Levy	1,058	10.7	91	59	121
Total Levy	\$9,850	100.0%	\$849	\$872	\$1,108
Less Property Tax Credits	874		75	85	70
Net Property Taxes Payable	8,976		774	787	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$795,818		\$68,611	\$71,818	\$70,644
Referendum Market Valuation	313,731		\$27,048	26,331	61,567
Net Tax Capacity (NTC)	7,652		660	647	804
C. Average Local NTC Tax Rate	1.099				
Avg. Referendum Mkt. Value Tax Rate	0.122				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$5,922	39.8%	\$511	\$562	\$996
Sales/Use Tax (Calendar 2004)	3,781	25.4	326	314	689
Motor Vehicle Sales Tax (Calendar 2004)	1,181	7.9	102	113	105
Motor Vehicle License Tax (Calendar 2004)	1,038	7.0	90	99	98
Motor Fuels Tax (Calendar 2004)	1,509	10.1	130	144	125
Corporate Income Tax (Calendar 2003)	402	2.7	35	46	106
State Property Tax (Payable 2004)	1,058	7.1	91	59	121
Total State Taxes	\$14,892	100.0%	\$1,284	\$1,337	\$2,239

I. Major State Aids/Credits	TODD			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$33,256	53.6%	\$1,349	\$1,287	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	12,584	20.3	510	456	374
Minnesota Family Investment Program	225	0.4	9	10	10
General Assistance including GAMC	1,254	2.0	51	50	51
Social Services	5,602	9.0	227	233	210
Miscellaneous	559	0.9	23	22	24
Total	20,225	32.6	820	771	669
Highway Aid (Calendar 2004)					
County Aid	3,442	5.5	140	117	71
Municipal Aid	0	0.0	0	7	22
Township Aid	654	1.1	27	12	6
Total	4,096	6.6	166	136	99
Local Government Aid (Calendar 2004)	2,446	3.9	99	74	85
Disparity Reduction Aid (Calendar 2004)	161	0.3	7	2	4
County Program Aid (Payable 2004)	1,330	2.1	54	34	22
Community Corrections Funding (2004)	501	0.8	20	18	14
Total Aids	62,014	100.0	2,515	2,322	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,728	76.4	70	72	61
Agricultural Market Value Credit	532	23.6	22	11	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	2,260	100.0	92	90	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	445	60.6	18	17	26
Regular (Renters)	287	39.0	12	17	27
Targeting Refund	3	0.4	0	0	1
Total Property Tax Refunds	735	100.0	30	34	54
Total Aids/Credits	\$65,009	100.0%	\$2,637	\$2,446	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$8,032	47.4%	\$326	\$366	\$341
City/Town Levy	3,887	22.9	158	231	250
School District Net Tax Capacity Levy	3,102	18.3	126	163	167
School District Referendum Market Value Levy	527	3.1	21	20	75
Miscellaneous District Levy	305	1.8	12	27	155
State Property Tax Levy	1,105	6.5	45	159	121
Total Levy	\$16,959	100.0%	\$688	\$967	\$1,108
Less Property Tax Credits	2,260		92	90	70
Net Property Taxes Payable	14,699		596	877	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,151,747		\$46,711	\$78,994	\$70,644
Referendum Market Valuation	715,863		\$29,033	49,062	61,567
Net Tax Capacity (NTC)	11,036		448	834	804
C. Average Local NTC Tax Rate	1.389				
Avg. Referendum Mkt. Value Tax Rate	0.074				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$8,050	35.6%	\$326	\$553	\$996
Sales/Use Tax (Calendar 2004)	4,358	19.3	177	590	689
Motor Vehicle Sales Tax (Calendar 2004)	2,673	11.8	108	111	105
Motor Vehicle License Tax (Calendar 2004)	2,251	10.0	91	99	98
Motor Fuels Tax (Calendar 2004)	3,475	15.4	141	161	125
Corporate Income Tax (Calendar 2003)	688	3.0	28	48	106
State Property Tax (Payable 2004)	1,105	4.9	45	159	121
Total State Taxes	\$22,600	100.0%	\$917	\$1,721	\$2,239

I. Major State Aids/Credits	TRAVERSE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$4,832	39.1%	\$1,250	\$1,114	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	2,313	18.7	598	435	374
Minnesota Family Investment Program	27	0.2	7	9	10
General Assistance including GAMC	119	1.0	31	42	51
Social Services	959	7.8	248	245	210
Miscellaneous	71	0.6	18	20	24
Total	3,488	28.3	902	750	669
Highway Aid (Calendar 2004)					
County Aid	2,342	19.0	606	149	71
Municipal Aid	0	0.0	0	13	22
Township Aid	269	2.2	69	18	6
Total	2,610	21.1	675	180	99
Local Government Aid (Calendar 2004)	862	7.0	223	111	85
Disparity Reduction Aid (Calendar 2004)	41	0.3	11	2	4
County Program Aid (Payable 2004)	444	3.6	115	39	22
Community Corrections Funding (2004)	67	0.5	17	12	14
Total Aids	12,345	100.0	3,193	2,209	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	209	64.7	54	69	61
Agricultural Market Value Credit	112	34.7	29	12	5
Miscellaneous Credits	2	0.7	1	21	4
Total Property Tax Credits	323	100.0	84	102	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	41	42.3	11	12	26
Regular (Renters)	55	56.6	14	19	27
Targeting Refund	1	1.2	0	0	1
Total Property Tax Refunds	97	100.0	25	31	54
Total Aids/Credits	\$12,765	100.0%	\$3,302	\$2,342	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$2,383	50.8%	\$616	\$369	\$341
City/Town Levy	905	19.3	234	177	250
School District Net Tax Capacity Levy	404	8.6	105	127	167
School District Referendum Market Value Levy	274	5.8	71	19	75
Miscellaneous District Levy	325	6.9	84	35	155
State Property Tax Levy	404	8.6	105	90	121
Total Levy	\$4,696	100.0%	\$1,215	\$818	\$1,108
Less Property Tax Credits	323		84	102	70
Net Property Taxes Payable	4,372		1,131	715	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$480,238		\$124,221	\$66,576	\$70,644
Referendum Market Valuation	103,256		\$26,709	40,688	61,567
Net Tax Capacity (NTC)	4,373		1,131	676	804
C. Average Local NTC Tax Rate	0.919				
Avg. Referendum Mkt. Value Tax Rate	0.265				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$2,024	41.8%	\$524	\$615	\$996
Sales/Use Tax (Calendar 2004)	855	17.7	221	561	689
Motor Vehicle Sales Tax (Calendar 2004)	477	9.8	123	108	105
Motor Vehicle License Tax (Calendar 2004)	425	8.8	110	96	98
Motor Fuels Tax (Calendar 2004)	557	11.5	144	158	125
Corporate Income Tax (Calendar 2003)	102	2.1	26	50	106
State Property Tax (Payable 2004)	404	8.3	105	90	121
Total State Taxes	\$4,845	100.0%	\$1,253	\$1,678	\$2,239

I. Major State Aids/Credits	WABASHA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$33,312	64.1%	\$1,498	\$1,096	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	6,871	13.2	309	327	374
Minnesota Family Investment Program	94	0.2	4	7	10
General Assistance including GAMC	469	0.9	21	37	51
Social Services	4,083	7.9	184	207	210
Miscellaneous	360	0.7	16	18	24
Total	11,878	22.8	534	597	669
Highway Aid (Calendar 2004)					
County Aid	3,345	6.4	150	94	71
Municipal Aid	192	0.4	9	17	22
Township Aid	145	0.3	7	9	6
Total	3,682	7.1	166	121	99
Local Government Aid (Calendar 2004)	2,304	4.4	104	119	85
Disparity Reduction Aid (Calendar 2004)	56	0.1	3	4	4
County Program Aid (Payable 2004)	530	1.0	24	21	22
Community Corrections Funding (2004)	247	0.5	11	12	14
Total Aids	52,009	100.0	2,339	1,970	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,728	85.9	78	70	61
Agricultural Market Value Credit	285	14.1	13	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,012	100.0	91	78	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	314	49.8	14	17	26
Regular (Renters)	304	48.1	14	21	27
Targeting Refund	13	2.1	1	1	1
Total Property Tax Refunds	631	100.0	28	39	54
Total Aids/Credits	\$54,653	100.0%	\$2,458	\$2,087	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$6,904	42.5%	\$311	\$333	\$341
City/Town Levy	4,350	26.8	196	225	250
School District Net Tax Capacity Levy	2,646	16.3	119	154	167
School District Referendum Market Value Levy	811	5.0	36	53	75
Miscellaneous District Levy	523	3.2	24	31	155
State Property Tax Levy	1,006	6.2	45	77	121
Total Levy	\$16,239	100.0%	\$730	\$873	\$1,108
Less Property Tax Credits	2,012		91	78	70
Net Property Taxes Payable	14,227		640	795	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,417,140		\$63,743	\$62,495	\$70,644
Referendum Market Valuation	961,479		\$43,248	49,014	61,567
Net Tax Capacity (NTC)	13,505		607	663	804
C. Average Local NTC Tax Rate	1.063				
Avg. Referendum Mkt. Value Tax Rate	0.092				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$15,172	50.3%	\$682	\$804	\$996
Sales/Use Tax (Calendar 2004)	5,697	18.9	256	509	689
Motor Vehicle Sales Tax (Calendar 2004)	2,587	8.6	116	107	105
Motor Vehicle License Tax (Calendar 2004)	2,311	7.7	104	97	98
Motor Fuels Tax (Calendar 2004)	2,410	8.0	108	134	125
Corporate Income Tax (Calendar 2003)	970	3.2	44	87	106
State Property Tax (Payable 2004)	1,006	3.3	45	77	121
Total State Taxes	\$30,153	100.0%	\$1,356	\$1,815	\$2,239

I. Major State Aids/Credits	WADENA			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$23,210	56.4%	\$1,707	\$1,287	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	8,420	20.4	619	456	374
Minnesota Family Investment Program	188	0.5	14	10	10
General Assistance including GAMC	978	2.4	72	50	51
Social Services	3,404	8.3	250	233	210
Miscellaneous	483	1.2	36	22	24
Total	13,473	32.7	991	771	669
Highway Aid (Calendar 2004)					
County Aid	2,103	5.1	155	117	71
Municipal Aid	0	0.0	0	7	22
Township Aid	194	0.5	14	12	6
Total	2,298	5.6	169	136	99
Local Government Aid (Calendar 2004)	1,498	3.6	110	74	85
Disparity Reduction Aid (Calendar 2004)	95	0.2	7	2	4
County Program Aid (Payable 2004)	252	0.6	19	34	22
Community Corrections Funding (2004)	350	0.8	26	18	14
Total Aids	41,175	100.0	3,028	2,322	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	925	82.1	68	72	61
Agricultural Market Value Credit	201	17.9	15	11	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	1,126	100.0	83	90	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	300	51.7	22	17	26
Regular (Renters)	279	48.0	20	17	27
Targeting Refund	2	0.3	0	0	1
Total Property Tax Refunds	581	100.0	43	34	54
Total Aids/Credits	\$42,882	100.0%	\$3,153	\$2,446	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$4,909	52.5%	\$361	\$366	\$341
City/Town Levy	1,855	19.8	136	231	250
School District Net Tax Capacity Levy	1,469	15.7	108	163	167
School District Referendum Market Value Levy	93	1.0	7	20	75
Miscellaneous District Levy	304	3.3	22	27	155
State Property Tax Levy	727	7.8	53	159	121
Total Levy	\$9,357	100.0%	\$688	\$967	\$1,108
Less Property Tax Credits	1,126		83	90	70
Net Property Taxes Payable	8,231		605	877	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$558,270		\$41,049	\$78,994	\$70,644
Referendum Market Valuation	402,039		\$29,562	49,062	61,567
Net Tax Capacity (NTC)	5,740		422	834	804
C. Average Local NTC Tax Rate	1.488				
Avg. Referendum Mkt. Value Tax Rate	0.023				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$6,143	31.5%	\$452	\$553	\$996
Sales/Use Tax (Calendar 2004)	7,210	37.0	530	590	689
Motor Vehicle Sales Tax (Calendar 2004)	1,473	7.6	108	111	105
Motor Vehicle License Tax (Calendar 2004)	1,272	6.5	94	99	98
Motor Fuels Tax (Calendar 2004)	1,903	9.8	140	161	125
Corporate Income Tax (Calendar 2003)	760	3.9	56	48	106
State Property Tax (Payable 2004)	727	3.7	53	159	121
Total State Taxes	\$19,488	100.0%	\$1,433	\$1,721	\$2,239

I. Major State Aids/Credits	WASECA			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$25,858	59.2%	\$1,329	\$1,080	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	6,579	15.1	338	366	374
Minnesota Family Investment Program	204	0.5	10	8	10
General Assistance including GAMC	729	1.7	37	33	51
Social Services	3,167	7.2	163	204	210
Miscellaneous	273	0.6	14	17	24
Total	10,951	25.1	563	627	669
Highway Aid (Calendar 2004)					
County Aid	2,520	5.8	130	131	71
Municipal Aid	269	0.6	14	15	22
Township Aid	378	0.9	19	13	6
Total	3,166	7.2	163	158	99
Local Government Aid (Calendar 2004)	2,717	6.2	140	158	85
Disparity Reduction Aid (Calendar 2004)	28	0.1	1	4	4
County Program Aid (Payable 2004)	812	1.9	42	32	22
Community Corrections Funding (2004)	157	0.4	8	14	14
Total Aids	43,689	100.0	2,246	2,074	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	1,469	80.5	76	69	61
Agricultural Market Value Credit	230	12.6	12	11	5
Miscellaneous Credits	125	6.9	6	1	4
Total Property Tax Credits	1,825	100.0	94	80	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	282	42.6	14	14	26
Regular (Renters)	371	56.1	19	20	27
Targeting Refund	9	1.3	0	0	1
Total Property Tax Refunds	661	100.0	34	34	54
Total Aids/Credits	\$46,176	100.0%	\$2,374	\$2,188	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$6,904	43.8%	\$355	\$343	\$341
City/Town Levy	3,613	22.9	186	208	250
School District Net Tax Capacity Levy	2,897	18.4	149	98	167
School District Referendum Market Value Levy	890	5.6	46	41	75
Miscellaneous District Levy	320	2.0	16	24	155
State Property Tax Levy	1,146	7.3	59	74	121
Total Levy	\$15,771	100.0%	\$811	\$787	\$1,108
Less Property Tax Credits	1,825		94	80	70
Net Property Taxes Payable	13,946		717	706	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$1,322,574		\$67,999	\$67,945	\$70,644
Referendum Market Valuation	750,573		\$38,590	40,586	61,567
Net Tax Capacity (NTC)	12,716		654	677	804
C. Average Local NTC Tax Rate	1.080				
Avg. Referendum Mkt. Value Tax Rate	0.119				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$11,594	47.1%	\$596	\$668	\$996
Sales/Use Tax (Calendar 2004)	4,797	19.5	247	491	689
Motor Vehicle Sales Tax (Calendar 2004)	2,034	8.3	105	107	105
Motor Vehicle License Tax (Calendar 2004)	1,793	7.3	92	96	98
Motor Fuels Tax (Calendar 2004)	2,146	8.7	110	133	125
Corporate Income Tax (Calendar 2003)	1,083	4.4	56	63	106
State Property Tax (Payable 2004)	1,146	4.7	59	74	121
Total State Taxes	\$24,593	100.0%	\$1,264	\$1,632	\$2,239

I. Major State Aids/Credits	WASHINGTON			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$238,986	72.8%	\$1,099	\$1,195	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	35,996	11.0	166	360	374
Minnesota Family Investment Program	853	0.3	4	11	10
General Assistance including GAMC	3,350	1.0	15	59	51
Social Services	27,272	8.3	125	201	210
Miscellaneous	2,063	0.6	9	27	24
Total	69,533	21.2	320	659	669
Highway Aid (Calendar 2004)					
County Aid	6,040	1.8	28	24	71
Municipal Aid	5,671	1.7	26	28	22
Township Aid	94	0.0	0	1	6
Total	11,806	3.6	54	53	99
Local Government Aid (Calendar 2004)	1,502	0.5	7	58	85
Disparity Reduction Aid (Calendar 2004)	1	0.0	0	0	4
County Program Aid (Payable 2004)	4,408	1.3	20	14	22
Community Corrections Funding (2004)	2,162	0.7	10	14	14
Total Aids	328,397	100.0	1,510	1,993	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	11,880	97.8	55	55	61
Agricultural Market Value Credit	244	2.0	1	1	5
Miscellaneous Credits	20	0.2	0	0	4
Total Property Tax Credits	12,143	100.0	56	55	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	5,887	58.3	27	34	26
Regular (Renters)	4,168	41.3	19	34	27
Targeting Refund	44	0.4	0	1	1
Total Property Tax Refunds	10,099	100.0	46	69	54
Total Aids/Credits	\$350,639	100.0%	\$1,613	\$2,118	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$57,225	22.8%	\$263	\$324	\$341
City/Town Levy	59,793	23.8	275	287	250
School District Net Tax Capacity Levy	45,367	18.1	209	190	167
School District Referendum Market Value Levy	30,221	12.0	139	108	75
Miscellaneous District Levy	36,276	14.4	167	256	155
State Property Tax Levy	22,274	8.9	102	150	121
Total Levy	\$251,157	100.0%	\$1,155	\$1,315	\$1,108
Less Property Tax Credits	12,143		56	55	70
Net Property Taxes Payable	239,014		1,099	1,260	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$18,263,179		\$83,994	\$77,181	\$70,644
Referendum Market Valuation	17,883,719		\$82,249	76,406	61,567
Net Tax Capacity (NTC)	204,978		943	926	804
C. Average Local NTC Tax Rate	0.964				
Avg. Referendum Mkt. Value Tax Rate	0.175				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$306,111	58.0%	\$1,408	\$1,256	\$996
Sales/Use Tax (Calendar 2004)	112,671	21.3	518	826	689
Motor Vehicle Sales Tax (Calendar 2004)	24,148	4.6	111	102	105
Motor Vehicle License Tax (Calendar 2004)	23,877	4.5	110	99	98
Motor Fuels Tax (Calendar 2004)	24,856	4.7	114	109	125
Corporate Income Tax (Calendar 2003)	14,015	2.7	64	143	106
State Property Tax (Payable 2004)	22,274	4.2	102	150	121
Total State Taxes	\$527,953	100.0%	\$2,428	\$2,684	\$2,239

I. Major State Aids/Credits	WATONWAN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$15,815	54.2%	\$1,367	\$1,080	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	5,249	18.0	454	366	374
Minnesota Family Investment Program	60	0.2	5	8	10
General Assistance including GAMC	289	1.0	25	33	51
Social Services	2,375	8.1	205	204	210
Miscellaneous	211	0.7	18	17	24
Total	8,184	28.1	707	627	669
Highway Aid (Calendar 2004)					
County Aid	2,235	7.7	193	131	71
Municipal Aid	0	0.0	0	15	22
Township Aid	192	0.7	17	13	6
Total	2,428	8.3	210	158	99
Local Government Aid (Calendar 2004)	1,953	6.7	169	158	85
Disparity Reduction Aid (Calendar 2004)	11	0.0	1	4	4
County Program Aid (Payable 2004)	605	2.1	52	32	22
Community Corrections Funding (2004)	167	0.6	14	14	14
Total Aids	29,163	100.0	2,521	2,074	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	749	79.4	65	69	61
Agricultural Market Value Credit	194	20.6	17	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	943	100.0	82	80	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	110	41.8	10	14	26
Regular (Renters)	153	58.1	13	20	27
Targeting Refund	0	0.1	0	0	1
Total Property Tax Refunds	263	100.0	23	34	54
Total Aids/Credits	\$30,369	100.0%	\$2,625	\$2,188	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$5,165	57.3%	\$446	\$343	\$341
City/Town Levy	1,779	19.8	154	208	250
School District Net Tax Capacity Levy	1,078	12.0	93	98	167
School District Referendum Market Value Levy	389	4.3	34	41	75
Miscellaneous District Levy	146	1.6	13	24	155
State Property Tax Levy	450	5.0	39	74	121
Total Levy	\$9,007	100.0%	\$778	\$787	\$1,108
Less Property Tax Credits	943		82	80	70
Net Property Taxes Payable	8,064		697	706	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$747,793		\$64,632	\$67,945	\$70,644
Referendum Market Valuation	280,013		\$24,202	40,586	61,567
Net Tax Capacity (NTC)	6,673		577	677	804
C. Average Local NTC Tax Rate	1.224				
Avg. Referendum Mkt. Value Tax Rate	0.139				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$5,635	40.2%	\$487	\$668	\$996
Sales/Use Tax (Calendar 2004)	3,122	22.3	270	491	689
Motor Vehicle Sales Tax (Calendar 2004)	1,280	9.1	111	107	105
Motor Vehicle License Tax (Calendar 2004)	1,094	7.8	95	96	98
Motor Fuels Tax (Calendar 2004)	1,922	13.7	166	133	125
Corporate Income Tax (Calendar 2003)	511	3.6	44	63	106
State Property Tax (Payable 2004)	450	3.2	39	74	121
Total State Taxes	\$14,015	100.0%	\$1,211	\$1,632	\$2,239

I. Major State Aids/Credits	WILKIN			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$9,299	45.0%	\$1,360	\$1,114	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	3,378	16.4	494	435	374
Minnesota Family Investment Program	110	0.5	16	9	10
General Assistance including GAMC	250	1.2	37	42	51
Social Services	2,062	10.0	302	245	210
Miscellaneous	123	0.6	18	20	24
Total	5,923	28.7	866	750	669
Highway Aid (Calendar 2004)					
County Aid	2,801	13.6	410	149	71
Municipal Aid	0	0.0	0	13	22
Township Aid	369	1.8	54	18	6
Total	3,171	15.4	464	180	99
Local Government Aid (Calendar 2004)	1,374	6.7	201	111	85
Disparity Reduction Aid (Calendar 2004)	24	0.1	4	2	4
County Program Aid (Payable 2004)	787	3.8	115	39	22
Community Corrections Funding (2004)	66	0.3	10	12	14
Total Aids	20,644	100.0	3,019	2,209	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	452	74.9	66	69	61
Agricultural Market Value Credit	134	22.2	20	12	5
Miscellaneous Credits	17	2.9	3	21	4
Total Property Tax Credits	603	100.0	88	102	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	25	26.8	4	12	26
Regular (Renters)	65	70.1	9	19	27
Targeting Refund	3	3.1	0	0	1
Total Property Tax Refunds	92	100.0	14	31	54
Total Aids/Credits	\$21,340	100.0%	\$3,121	\$2,342	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$3,399	59.8%	\$497	\$369	\$341
City/Town Levy	1,079	19.0	158	177	250
School District Net Tax Capacity Levy	675	11.9	99	127	167
School District Referendum Market Value Levy	21	0.4	3	19	75
Miscellaneous District Levy	210	3.7	31	35	155
State Property Tax Levy	301	5.3	44	90	121
Total Levy	\$5,686	100.0%	\$832	\$818	\$1,108
Less Property Tax Credits	603		88	102	70
Net Property Taxes Payable	5,083		743	715	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$644,649		\$94,288	\$66,576	\$70,644
Referendum Market Valuation	187,543		\$27,431	40,688	61,567
Net Tax Capacity (NTC)	5,859		857	676	804
C. Average Local NTC Tax Rate	0.915				
Avg. Referendum Mkt. Value Tax Rate	0.011				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$4,350	44.9%	\$636	\$615	\$996
Sales/Use Tax (Calendar 2004)	1,393	14.4	204	561	689
Motor Vehicle Sales Tax (Calendar 2004)	785	8.1	115	108	105
Motor Vehicle License Tax (Calendar 2004)	699	7.2	102	96	98
Motor Fuels Tax (Calendar 2004)	1,912	19.7	280	158	125
Corporate Income Tax (Calendar 2003)	242	2.5	35	50	106
State Property Tax (Payable 2004)	301	3.1	44	90	121
Total State Taxes	\$9,682	100.0%	\$1,416	\$1,678	\$2,239

I. Major State Aids/Credits	WINONA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$43,826	48.8%	\$880	\$1,096	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	16,047	17.9	322	327	374
Minnesota Family Investment Program	248	0.3	5	7	10
General Assistance including GAMC	1,680	1.9	34	37	51
Social Services	10,852	12.1	218	207	210
Miscellaneous	824	0.9	17	18	24
Total	29,651	33.0	595	597	669
Highway Aid (Calendar 2004)					
County Aid	3,999	4.5	80	94	71
Municipal Aid	754	0.8	15	17	22
Township Aid	383	0.4	8	9	6
Total	5,136	5.7	103	121	99
Local Government Aid (Calendar 2004)	9,788	10.9	196	119	85
Disparity Reduction Aid (Calendar 2004)	144	0.2	3	4	4
County Program Aid (Payable 2004)	885	1.0	18	21	22
Community Corrections Funding (2004)	397	0.4	8	12	14
Total Aids	89,827	100.0	1,803	1,970	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	3,305	89.6	66	70	61
Agricultural Market Value Credit	321	8.7	6	8	5
Miscellaneous Credits	63	1.7	1	0	4
Total Property Tax Credits	3,689	100.0	74	78	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	654	38.1	13	17	26
Regular (Renters)	1,061	61.7	21	21	27
Targeting Refund	3	0.2	0	1	1
Total Property Tax Refunds	1,718	100.0	34	39	54
Total Aids/Credits	\$95,235	100.0%	\$1,911	\$2,087	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$13,655	41.4%	\$274	\$333	\$341
City/Town Levy	8,103	24.6	163	225	250
School District Net Tax Capacity Levy	4,442	13.5	89	154	167
School District Referendum Market Value Levy	2,339	7.1	47	53	75
Miscellaneous District Levy	879	2.7	18	31	155
State Property Tax Levy	3,573	10.8	72	77	121
Total Levy	\$32,991	100.0%	\$662	\$873	\$1,108
Less Property Tax Credits	3,689		74	78	70
Net Property Taxes Payable	29,302		588	795	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$2,647,022		\$53,124	\$62,495	\$70,644
Referendum Market Valuation	2,217,190		\$44,498	49,014	61,567
Net Tax Capacity (NTC)	28,381		570	663	804
C. Average Local NTC Tax Rate	0.954				
Avg. Referendum Mkt. Value Tax Rate	0.106				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$32,992	42.6%	\$662	\$804	\$996
Sales/Use Tax (Calendar 2004)	21,346	27.6	428	509	689
Motor Vehicle Sales Tax (Calendar 2004)	4,782	6.2	96	107	105
Motor Vehicle License Tax (Calendar 2004)	4,322	5.6	87	97	98
Motor Fuels Tax (Calendar 2004)	6,894	8.9	138	134	125
Corporate Income Tax (Calendar 2003)	3,474	4.5	70	87	106
State Property Tax (Payable 2004)	3,573	4.6	72	77	121
Total State Taxes	\$77,382	100.0%	\$1,553	\$1,815	\$2,239

I. Major State Aids/Credits	WRIGHT			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$135,020	70.7%	\$1,265	\$1,226	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	23,229	12.2	218	245	374
Minnesota Family Investment Program	462	0.2	4	5	10
General Assistance including GAMC	2,820	1.5	26	30	51
Social Services	14,741	7.7	138	146	210
Miscellaneous	1,208	0.6	11	15	24
Total	42,460	22.2	398	441	669
Highway Aid (Calendar 2004)					
County Aid	5,942	3.1	56	48	71
Municipal Aid	1,681	0.9	16	16	22
Township Aid	616	0.3	6	4	6
Total	8,240	4.3	77	68	99
Local Government Aid (Calendar 2004)	3,235	1.7	30	60	85
Disparity Reduction Aid (Calendar 2004)	14	0.0	0	0	4
County Program Aid (Payable 2004)	1,241	0.6	12	15	22
Community Corrections Funding (2004)	820	0.4	8	12	14
Total Aids	191,030	100.0	1,790	1,822	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	6,683	89.7	63	63	61
Agricultural Market Value Credit	751	10.1	7	6	5
Miscellaneous Credits	20	0.3	0	0	4
Total Property Tax Credits	7,454	100.0	70	69	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	2,350	56.3	22	21	26
Regular (Renters)	1,741	41.7	16	21	27
Targeting Refund	83	2.0	1	1	1
Total Property Tax Refunds	4,174	100.0	39	43	54
Total Aids/Credits	\$202,658	100.0%	\$1,899	\$1,934	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$27,959	28.3%	\$262	\$303	\$341
City/Town Levy	27,816	28.2	261	230	250
School District Net Tax Capacity Levy	24,516	24.8	230	184	167
School District Referendum Market Value Levy	5,102	5.2	48	50	75
Miscellaneous District Levy	4,522	4.6	42	45	155
State Property Tax Levy	8,776	8.9	82	89	121
Total Levy	\$98,691	100.0%	\$925	\$901	\$1,108
Less Property Tax Credits	7,454		70	69	70
Net Property Taxes Payable	91,236		855	832	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$7,421,398		\$69,532	\$60,812	\$70,644
Referendum Market Valuation	6,569,430		\$61,550	54,187	61,567
Net Tax Capacity (NTC)	81,516		764	688	804
C. Average Local NTC Tax Rate	1.037				
Avg. Referendum Mkt. Value Tax Rate	0.082				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$99,008	48.6%	\$928	\$838	\$996
Sales/Use Tax (Calendar 2004)	50,892	25.0	477	584	689
Motor Vehicle Sales Tax (Calendar 2004)	11,882	5.8	111	105	105
Motor Vehicle License Tax (Calendar 2004)	11,275	5.5	106	98	98
Motor Fuels Tax (Calendar 2004)	16,878	8.3	158	144	125
Corporate Income Tax (Calendar 2003)	4,976	2.4	47	64	106
State Property Tax (Payable 2004)	8,776	4.3	82	89	121
Total State Taxes	\$203,688	100.0%	\$1,908	\$1,922	\$2,239

I. Major State Aids/Credits	YELLOW MEDICINE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2003-2004)	\$14,161	47.6%	\$1,329	\$1,373	\$1,186
Human Services Aid (Calendar 2004)					
Medical Assistance	6,075	20.4	570	545	374
Minnesota Family Investment Program	35	0.1	3	5	10
General Assistance including GAMC	329	1.1	31	32	51
Social Services	2,432	8.2	228	262	210
Miscellaneous	225	0.8	21	24	24
Total	9,096	30.5	854	867	669
Highway Aid (Calendar 2004)					
County Aid	2,991	10.0	281	270	71
Municipal Aid	0	0.0	0	4	22
Township Aid	470	1.6	44	40	6
Total	3,461	11.6	325	314	99
Local Government Aid (Calendar 2004)	2,034	6.8	191	182	85
Disparity Reduction Aid (Calendar 2004)	91	0.3	9	17	4
County Program Aid (Payable 2004)	761	2.6	71	73	22
Community Corrections Funding (2004)	173	0.6	16	15	14
Total Aids	29,777	100.0	2,794	2,841	2,078
B. Property Tax Credits (Payable 2004)					
Homestead Market Value Credit	705	72.6	66	62	61
Agricultural Market Value Credit	267	27.4	25	23	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	971	100.0	91	85	70
C. Property Tax Refunds (03 filed 04)					
Regular (Homeowners)	138	54.4	13	12	26
Regular (Renters)	115	45.4	11	14	27
Targeting Refund	1	0.2	0	0	1
Total Property Tax Refunds	253	100.0	24	26	54
Total Aids/Credits	\$31,001	100.0%	\$2,909	\$2,951	\$2,203
II. Property Tax Data					
A. Property Tax Levy (Payable 2004)					
County Levy	\$5,806	56.4%	\$545	\$419	\$341
City/Town Levy	2,414	23.4	227	227	250
School District Net Tax Capacity Levy	1,183	11.5	111	110	167
School District Referendum Market Value Levy	239	2.3	22	30	75
Miscellaneous District Levy	225	2.2	21	28	155
State Property Tax Levy	431	4.2	40	59	121
Total Levy	\$10,298	100.0%	\$966	\$872	\$1,108
Less Property Tax Credits	971		91	85	70
Net Property Taxes Payable	9,327		875	787	1,038
B. Property Valuation (2003 Assessment)					
Market Valuation	\$825,678		\$77,485	\$71,818	\$70,644
Referendum Market Valuation	276,454		\$25,943	26,331	61,567
Net Tax Capacity (NTC)	7,121		668	647	804
C. Average Local NTC Tax Rate	1.340				
Avg. Referendum Mkt. Value Tax Rate	0.117				
III. Major State Taxes					
Individual Income Tax (2003 filed 2004)	\$5,220	38.7%	\$490	\$562	\$996
Sales/Use Tax (Calendar 2004)	3,129	23.2	294	314	689
Motor Vehicle Sales Tax (Calendar 2004)	1,266	9.4	119	113	105
Motor Vehicle License Tax (Calendar 2004)	1,109	8.2	104	99	98
Motor Fuels Tax (Calendar 2004)	1,623	12.0	152	144	125
Corporate Income Tax (Calendar 2003)	705	5.2	66	46	106
State Property Tax (Payable 2004)	431	3.2	40	59	121
Total State Taxes	\$13,482	100.0%	\$1,265	\$1,337	\$2,239

Appendices

- A. **Education Aids** by Home County by School District, 2003/2004 School Year
- B. **Selected Taxes** That are Not Entirely Allocated to Minnesota Counties
- C. **2003 Personal Income** by County
- D. **2003 Personal Income, Taxes, and Aids/Credits** by Economic Development Region

Appendix A

Education Aids by Home County by School District 2003/2004 School Year*

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Aitkin	1	\$8,980,979	Brown	81	\$1,274,714	Clay	146	\$5,265,118
	2	3,005,982		84	4,839,658		150	6,358,916
	4	4,569,933		85	4,448,474		152	43,784,004
				88	17,352,642		914	2,426,643
	Total	16,556,894		charters	862,447		2164	9,349,912
Anoka	11	286,557,027		Total	28,777,935		Total	67,184,594
	12	49,088,254						
	13	21,810,177	Carlton	91	4,567,921	Clearwater	162	8,536,857
	14	18,459,687		93	4,603,689		2311	3,840,761
	15	37,876,822		94	18,209,292			
	16	30,118,540		95	2,446,238		Total	12,377,618
	charters	4,855,379		97	5,220,833			
	Total	448,765,886		99	7,511,500	Cook	166	4,946,522
				100	2,527,249		charters	353,639
Becker	22	19,637,795		Total	45,086,722		Total	5,300,161
	23	8,424,882						
	25	698,341	Carver	108	7,237,176	Cottonwood	173	4,129,667
	2889	4,611,865		110	16,730,669		177	8,409,259
				111	9,834,059		2898	4,092,595
	Total	33,372,883		112	56,634,733			
				charters	810,548		Total	16,631,521
Beltrami	31	36,671,828		Total	91,247,185			
	32	5,698,569				Crow Wing	181	50,510,388
	36	3,024,210					182	10,743,430
	38	15,625,525	Cass	113	7,413,810		186	8,942,163
	charters	2,589,229		115	10,966,710		charters	1,187,682
	Total	63,609,361		116	5,686,786			
				118	4,787,006		Total	71,383,663
Benton	47	25,116,876		2174	8,155,400			
	51	11,243,460		charters	455,572	Dakota	6	23,904,210
				Total	37,465,283		191	78,089,837
	Total	36,360,336					192	36,692,962
Big Stone	62	4,632,398	Chippewa	129	11,769,144		194	67,909,825
	2888	3,851,752		2180	6,185,802		195	2,952,073
							196	189,410,773
	Total	8,214,150		Total	17,954,946		197	34,209,202
							199	27,162,870
Blue Earth	75	4,851,673	Chisago	138	25,356,605		200	35,047,509
	77	47,838,013		139	6,773,034		charters	2,104,546
	2071	6,107,755		323	207,338		Total	497,483,807
	2135	8,717,574		2144	22,998,570			
	charters	993,776		charters	460,140	Dodge	203	6,163,702
	Total	68,508,790		Total	55,795,687		204	11,605,124
							2125	7,586,656
							Total	25,355,482

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

Education Aids by Home County by School District
2003/2004 School Year

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Douglas	206	\$28,570,204	Hennepin	1	\$434,140,452	Kandiyohi	345	\$11,380,184
	207	2,022,410		270	59,567,465		347	33,045,243
	208	1,580,582		271	79,206,670		815	349,261
	213	4,475,611		272	65,095,813			
	charters	576,778		273	46,323,154		Total	44,774,688
				276	49,778,235			
	Total	37,225,586		277	16,077,121	Kittson	356	1,944,693
				278	15,861,408		2171	3,364,074
Faribault	2134	7,495,249		279	158,437,236		2358	2,621,090
	2860	9,869,336		280	30,645,353			
				281	101,546,593		Total	7,929,858
	Total	17,364,584		282	10,532,809			
				283	32,564,873	Koochiching	361	10,150,126
Fillmore	229	2,524,238		284	61,747,017		362	2,953,855
	238	2,374,409		286	14,675,335		363	4,170,503
	239	5,057,477		charters	34,341,314			
	2137	6,225,426		Total	1,210,540,849		Total	17,274,484
	2198	4,817,299						
						Lac Qui	371	1,018,220
	Total	20,998,849	Houston	294	4,935,364	Parle	378	4,306,906
				297	2,662,954		2853	8,558,220
Freeborn	241	26,582,046		299	7,276,800			
	242	2,730,883		300	11,107,751		Total	13,883,346
	2886	3,116,938		charters	771,200			
				Total	26,754,070	Lake	381	12,207,198
	Total	32,429,867					Total	12,207,198
Goodhue	252	9,115,151	Hubbard	306	2,482,497			
	253	3,837,430		308	4,044,299	Lake of the Woods	390	5,618,214
	255	7,567,169		309	12,401,258			
	256	21,722,607					Total	5,618,214
	2172	6,205,787		Total	18,928,054			
						LeSueur	391	2,877,714
	Total	48,448,144	Isanti	314	6,642,195		392	4,708,738
				911	32,923,690		394	7,269,120
							2143	7,125,732
Grant	261	2,137,556		Total	39,565,885		2397	9,163,494
	264	1,322,709				charters		889,561
	2342	6,070,995						
			Itasca	316	10,151,916		Total	32,034,359
	Total	9,531,259		317	7,578,900			
				318	28,380,821	Lincoln	402	1,357,407
				319	5,330,976		403	1,644,697
							404	1,717,321
				Total	51,442,612		409	1,886,346
			Jackson	330	2,536,634		Total	6,605,772
				2895	9,340,522			
				Total	11,877,156			
			Kanabec	332	12,515,454			
				333	4,814,499			
				Total	17,329,953			

**Education Aids by Home County by School District
2003/2004 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Lyon	411	\$762,873	Morrison	482	\$21,293,786	Otter Tail	542	\$3,471,175
	413	15,914,922		484	7,171,779		544	19,781,267
	414	3,255,376		485	5,189,646		545	2,683,302
	415	923,160		486	2,874,187		547	4,238,317
	417	5,520,547		487	2,676,137		548	8,098,061
	418	974,662					549	11,707,349
	2167	3,917,627	Mower	Total	39,205,535	Pennington	550	3,286,735
	charters	888,584					553	5,344,825
	Total	32,157,752		492	29,459,097		Total	58,611,031
				495	2,518,325			
McLeod	423	19,625,512	Murray	497	2,006,271	Pine	561	1,651,158
	424	3,076,579		499	2,842,910		564	15,341,955
	2859	12,553,520		500	4,892,424		Total	16,993,113
	2887	3,196,089		Total	41,719,027		577	3,405,515
	charters	1,032,705	Niccollet	505	4,045,633		578	11,806,289
	Total	39,484,404		2169	5,759,271	Pipestone	2165	7,460,910
Mahnommen	432	6,497,423		Total	9,804,903		2580	7,256,320
	435	5,170,091					Total	29,929,034
	Total	11,667,514		507	2,042,673		581	2,207,914
			Nobles	508	13,563,183		584	1,082,488
Marshall	441	3,181,001		Total	15,605,856		2689	9,753,730
	447	2,178,626				Polk	Total	13,044,133
	2176	4,675,520		511	4,740,559		592	1,455,485
	2856	3,175,967		513	1,300,787		593	11,406,602
	Total	13,211,114		514	1,496,819		595	12,063,387
Martin	458	3,276,954	Norman	516	1,038,158		599	4,286,831
	2448	6,468,363		518	18,075,264		600	2,099,959
	2536	2,360,112		Total	26,651,587		601	5,223,715
	2752	13,158,074		2215	3,257,749		2609	3,914,637
	Total	25,263,503	Olmsted	2527	2,907,046	Pope	Total	40,450,615
Meeker	463	5,883,087		2854	4,190,076		611	743,513
	465	13,418,219		Total	10,354,871		2149	10,042,419
	466	14,876,715					Total	10,785,932
	2396	6,589,447		227	6,090,100	Ramsey	621	74,127,864
	Total	40,767,468		531	10,018,128		622	83,958,495
Mille Lacs	473	3,907,445		533	8,600,293		623	45,580,063
	477	21,581,430		534	11,824,923		624	60,704,531
	480	6,000,111		535	112,291,574		625	404,997,686
	912	12,904,865		charters	1,922,303		charters	45,250,143
	Total	44,393,852		Total	150,747,320		Total	714,618,781

**Education Aids by Home County by School District
2003/2004 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Red Lake	627	\$1,763,871	St. Louis	695	\$5,823,138	Steele	756	\$5,278,509
	628	1,320,685		696	4,255,768		761	34,045,800
	630	3,281,308		698	3,846,543		763	4,311,505
				700	12,668,926			
	Total	6,365,864		701	17,915,081		Total	43,635,815
Redwood				704	11,967,835	Stevens		
	635	902,789		706	11,688,009		768	1,643,322
	640	2,863,790		707	1,233,579		769	6,663,108
	2754	3,127,641		709	83,624,050		771	1,618,853
	2884	4,065,654		712	4,263,692			
	2897	10,287,077		2142	20,428,100	Total		
	charters	323,076		2154	9,871,946			
	Total	21,570,028		2711	6,953,099		775	4,558,238
Renville			Scott	charters	9,525,932	Swift	777	7,560,449
				Total	204,065,698			
	2159	3,915,588					Total	12,118,686
	2534	6,719,199		716	9,228,434	Todd	786	4,016,133
	2890	5,755,547		717	9,955,670		787	3,843,233
Rice				719	36,364,792		2170	12,009,752
	656	30,035,450		720	33,696,233		2753	10,436,906
	659	25,302,303		721	19,252,979		2759	2,950,139
	charters	3,075,923		Total	108,498,108	Total		
	Total	58,413,676						33,256,163
Rock			Sherburne	726	14,889,475	Traverse	801	1,466,408
	671	2,248,599		727	21,983,910		803	3,365,891
	2184	8,881,899		728	69,541,754			
				Total	106,415,139	Total		
	Total	11,130,498						4,832,299
Roseau			Sibley	2310	8,874,623	Wabasha	806	3,733,448
	676	1,777,411		2365	6,730,770		810	7,542,742
	682	10,295,267					811	4,900,220
	690	9,500,639		Total	15,605,392		813	9,123,845
	2683	4,207,137					2805	8,011,987
			Stearns			Total		
	Total	25,780,454		738	7,382,036			
Steele				739	6,078,937	Wadena		
				740	11,061,531		818	3,359,627
				741	7,846,809		820	4,221,085
				742	76,226,908		821	5,341,476
				743	8,119,556		2155	10,287,594
				745	10,583,001	Total		
				748	20,041,882			
				750	15,713,338			
				2364	5,842,103	Total		
				charters	387,530			
				Total	169,283,630			

Education Aids by Home County by School District
2003/2004 School Year

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Waseca	829	\$14,960,288	Watonwan	836	\$1,723,361	Wright	876	\$12,240,657
	2168	6,468,237		837	4,769,467		877	34,995,341
	2835	4,429,777		840	9,322,299		879	12,593,959
							881	6,403,009
	Total	25,858,303		Total	15,815,127		882	25,468,877
Washington	831	50,873,060	Wilkin	846	6,162,060		883	12,152,205
	832	19,876,116		850	1,765,748		885	24,294,760
	833	103,197,296		852	1,371,139		2687	6,870,951
	834	60,872,486					Total	135,019,760
	charters	4,166,615		Total	9,298,947			
	Total	238,985,573	Winona	857	5,151,110	Yellow Medicine	891	4,619,541
				858	6,621,549		2190	8,522,155
				861	30,840,035		charters	1,019,606
				charters	1,213,126		Total	14,161,301
				Total	43,825,820			

State Total: \$6,102,438,962

Appendix B

Selected Taxes That Are Not Entirely Allocated to Minnesota Counties

Type of Tax	Allocated to Minnesota Counties		Not Allocated to Minnesota Counties		TOTAL
	Amount	Percent*	Amount	Percent*	
Individual Income Tax	\$5,122,292,478	96.4%	\$190,389,879	3.6%	\$5,312,682,357
Sales/Use Tax**	\$3,542,796,975	85.9%	\$579,820,478	14.1%	\$4,122,617,453
Total	\$8,665,089,453	91.8%	\$770,210,357	8.2%	\$9,435,299,810

* Percents added across equal 100 percent.

** See page 75 for discussion of estimated sales/use tax amounts not allocated to Minnesota counties.

Appendix C

2003 Personal Income by County¹⁶

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 (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Aitkin	\$366	\$23,157	\$27,217
Anoka	10,256	32,745	39,602
Becker	831	26,667	25,889
Beltrami	1,010	24,268	23,566
Benton	1,030	27,864	27,597
Big Stone	142	25,110	23,997
Blue Earth	1,631	28,389	27,382
Brown	751	27,993	27,382
Carlton	838	25,262	27,217
Carver	3,228	41,151	39,602
Cass	751	26,651	23,716
Chippewa	350	27,296	23,997
Chisago	1,332	28,659	25,668
Clay	1,320	25,411	25,889
Clearwater	180	21,397	23,566
Cook	154	29,257	27,217
Cottonwood	312	25,984	26,417
Crow Wing	1,446	24,767	23,716
Dakota	14,295	38,056	39,602
Dodge	560	29,425	29,990
Douglas	937	27,466	25,889
Faribault	419	26,637	27,382
Fillmore	550	25,845	29,990
Freeborn	821	25,638	29,990
Goodhue	1,369	30,294	29,990
Grant	155	24,879	25,889
Hennepin	50,334	44,159	39,602
Houston	558	27,958	29,990
Hubbard	438	23,487	23,566
Isanti	968	27,417	25,668
Itasca	1,067	24,147	27,217
Jackson	294	26,337	26,417
Kanabec	359	22,692	25,668
Kandiyohi	1,197	28,997	27,126
Kittson	145	29,331	27,515
Koochiching	387	27,683	27,217
Lac qui Parle	187	23,769	23,997
Lake	333	29,823	27,217
Lake of the Woods	100	22,769	23,566
LeSueur	734	27,527	27,382

¹⁶ Unlike the remainder of the report, 2003 population was used in this table and in the maps on pages 126 and 127 to better reflect 2003 per capita income.

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	\$154	\$24,894	\$26,417
Lyon	693	27,731	26,417
McLeod	995	27,731	27,126
Mahnomen	114	22,387	23,566
Marshall	286	28,703	27,515
Martin	628	29,599	27,382
Meeker	575	24,811	27,126
Mille Lacs	550	22,673	25,668
Morrison	732	22,434	23,716
Mower	1,081	27,771	29,990
Murray	233	25,907	26,417
Nicollet	839	27,179	27,382
Nobles	537	26,005	26,417
Norman	200	27,756	27,515
Olmsted	4,871	36,896	29,990
Otter Tail	1,455	24,748	25,889
Pennington	408	29,859	27,515
Pine	631	22,745	25,668
Pipestone	271	28,058	26,417
Polk	798	25,734	27,515
Pope	311	27,657	25,889
Ramsey	18,554	36,008	39,602
Red Lake	98	22,780	27,515
Redwood	408	24,984	26,417
Renville	412	24,440	27,126
Rice	1,502	25,144	29,990
Rock	258	26,751	26,417
Roseau	470	28,805	27,515
St. Louis	5,627	28,315	27,217
Scott	3,580	34,031	39,602
Sherburne	1,967	26,306	27,597
Sibley	365	23,763	27,382
Stearns	3,746	27,188	27,597
Steele	989	28,510	29,990
Stevens	270	27,089	25,889
Swift	244	20,819	23,997
Todd	508	20,903	23,716
Traverse	91	23,199	25,889
Wabasha	635	28,706	29,990
Wadena	289	21,233	23,716
Waseca	496	25,490	27,382
Washington	8,302	38,906	39,602
Watsonwan	305	26,114	27,382
Wilkin	179	25,728	25,889
Winona	1,299	26,151	29,990
Wright	2,986	28,986	27,597
Yellow Medicine	249	23,103	23,997
Metro	\$108,549	\$39,602	
Nonmetro	\$63,777	\$27,174	
Statewide	\$172,327	\$33,869	

Appendix D

2003 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 2004 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 126 and 127, which are calculated using 2003 population.

		Per Capita		
		Personal Income	Taxes	Aids/Credits
Northern Regions	Northwest (1)	\$27,515	\$1,499	\$2,885
	Headwaters (2)	23,566	1,491	2,784
	Arrowhead (3)	27,217	1,818	2,599
	West Central (4)	25,889	1,678	2,342
	Five (5)	23,716	1,721	2,446
	East Central (7E)	25,668	1,531	2,157
Southern Regions	Six East (6E)	27,126	1,676	2,313
	Upper MN Valley (6W)	23,997	1,337	2,951
	Central Minnesota (7W)	27,597	1,922	1,934
	Southwest (8)	26,417	1,442	2,605
	Nine (9)	27,382	1,632	2,188
	Southeastern MN (10)	29,990	1,815	2,087
Total Nonmetro		\$27,174	\$1,720	\$2,302
Total Metro		\$39,602	\$2,684	\$2,118
State Total		\$33,869	\$2,239	\$2,203