
July 2007

Major State Aids and Taxes
A Comparative Analysis

2005 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 2005 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 four or five pages of information. The first few pages contain information and data for the latest available year; the last one contains 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. 2005 population is used to calculate per capita amounts throughout this report, even if 2004 is the most recent year for which data for a particular aid or tax is available.

Note on population: The 2005 population estimates used in this report are from the United States Census Bureau. Last year's report (2004 Update) used population estimates from the Minnesota State Demographer.

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 because of their greater size, and because each contains a city of the first class.

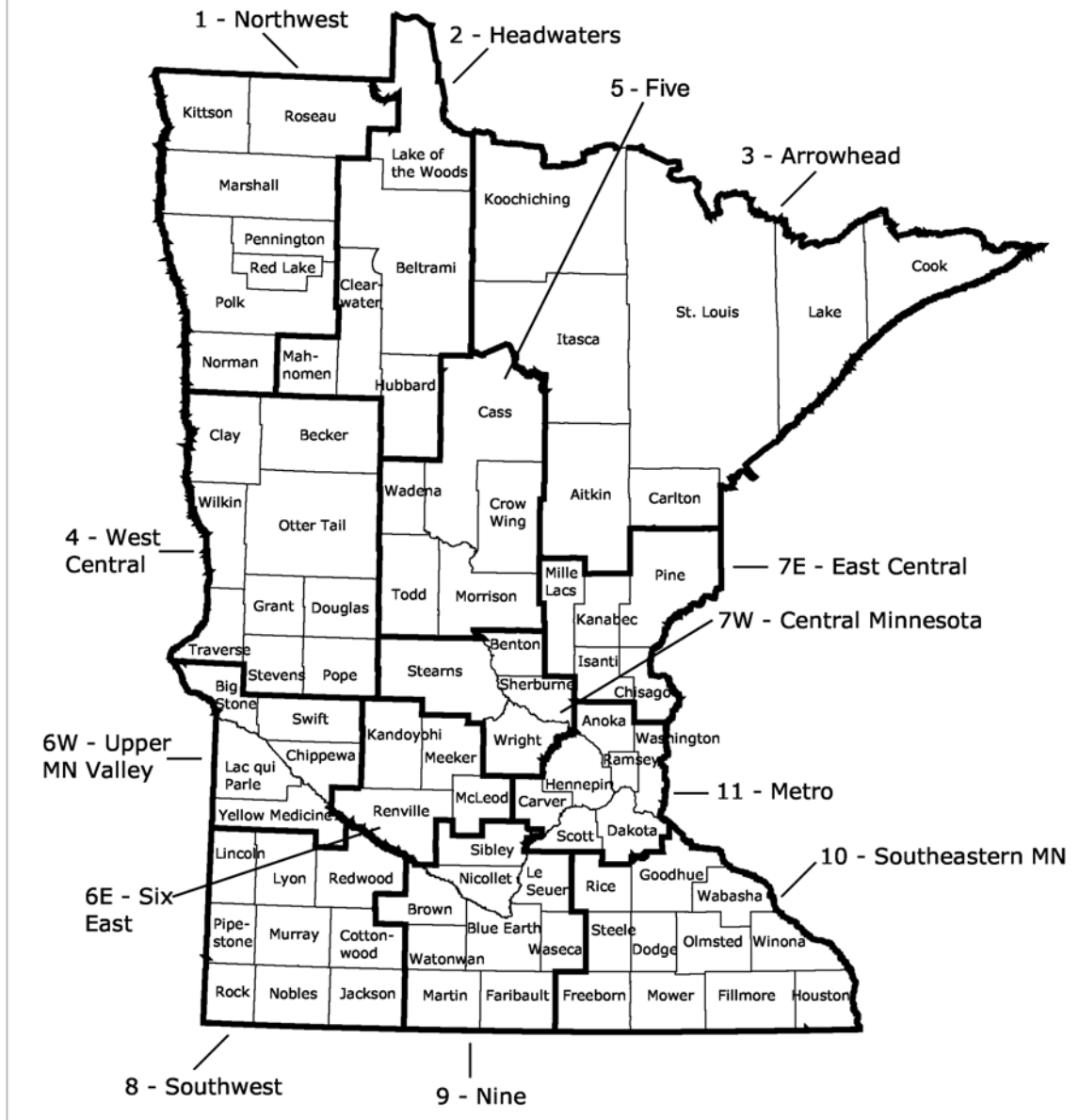
At the bottom of this page is a statewide graph containing a trend of the data in current (actual) dollars and in constant (inflation-adjusted) dollars. This is the only place where amounts presented are adjusted for inflation.

The 2005 population estimates listed below, from the United States Census Bureau, 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 2004 or 2005.

<u>County name</u>	<u>Population</u>	<u>% State Total</u>	<u>County Name</u>	<u>Population</u>	<u>% State Total</u>
Aitkin	16,174	0.3%	Martin	21,002	0.4%
Anoka	323,996	6.3	Meeker	23,371	0.5
Becker	31,868	0.6	Mille Lacs	25,680	0.5
Beltrami	42,871	0.8	Morrison	32,788	0.6
Benton	38,505	0.8	Mower	38,799	0.8
Big Stone	5,481	0.1	Murray	8,852	0.2
Blue Earth	58,030	1.1	Nicollet	30,848	0.6
Brown	26,534	0.5	Nobles	20,508	0.4
Carlton	34,026	0.7	Norman	7,003	0.1
Carver	84,864	1.7	Olmsted	135,189	2.6
Cass	28,910	0.6	Otter Tail	57,658	1.1
Chippewa	12,802	0.2	Pennington	13,608	0.3
Chisago	49,400	1.0	Pine	28,485	0.6
Clay	53,838	1.0	Pipestone	9,421	0.2
Clearwater	8,476	0.2	Polk	31,133	0.6
Cook	5,367	0.1	Pope	11,252	0.2
Cottonwood	11,834	0.2	Ramsey	494,920	9.6
Crow Wing	59,917	1.2	Red Lake	4,317	0.1
Dakota	383,592	7.5	Redwood	16,022	0.3
Dodge	19,595	0.4	Renville	16,764	0.3
Douglas	35,138	0.7	Rice	60,949	1.2
Faribault	15,506	0.3	Rock	9,520	0.2
Fillmore	21,368	0.4	Roseau	16,495	0.3
Freeborn	31,946	0.6	St. Louis	197,179	3.8
Goodhue	45,585	0.9	Scott	119,825	2.3
Grant	6,114	0.1	Sherburne	81,752	1.6
Hennepin	1,119,364	21.8	Sibley	15,237	0.3
Houston	19,941	0.4	Stearns	142,654	2.8
Hubbard	18,861	0.4	Steele	35,755	0.7
Isanti	37,664	0.7	Stevens	9,826	0.2
Itasca	44,384	0.9	Swift	11,324	0.2
Jackson	11,182	0.2	Todd	24,603	0.5
Kanabec	16,215	0.3	Traverse	3,810	0.1
Kandiyohi	41,199	0.8	Wabasha	22,200	0.4
Kittson	4,792	0.1	Wadena	13,650	0.3
Koochiching	13,907	0.3	Waseca	19,330	0.4
Lac Qui Parle	7,604	0.1	Washington	220,426	4.3
Lake	11,156	0.2	Watonwan	11,234	0.2
Lake of the Woods	4,421	0.1	Wilkin	6,802	0.1
Le Sueur	27,490	0.5	Winona	49,276	1.0
Lincoln	6,050	0.1	Wright	110,730	2.2
Lyon	24,472	0.5	Yellow Medicine	10,449	0.2
McLeod	36,636	0.7			
Mahnomen	5,113	0.1			
Marshall	9,965	0.2			

METRO	2,746,987	53.5%
NONMETRO	2,385,812	46.5%
STATE TOTAL	5,132,799	100.0%

Minnesota Counties and Economic Development Regions



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. Almost 83 percent of the total aid (including aid to charter schools) is general education aid.

Aid Amount and Reporting

2004/2005 Education Aid: \$6.0 billion

The total education aid for the 2004/2005 school year is \$6,008,542,460. 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 \$145,673,270 that went to the 106 charter schools operating in 2004/2005. This is the second 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 county in which each school is located (with two exceptions this is the home county of the school district in which the 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 \$19,225,000 that went to colleges participating in the postsecondary enrollment options (PSEO) program in 2004/2005, and also does not include lesser amounts spent on metropolitan intermediate school districts and nonmetropolitan educational cooperative districts,¹ and other providers.²

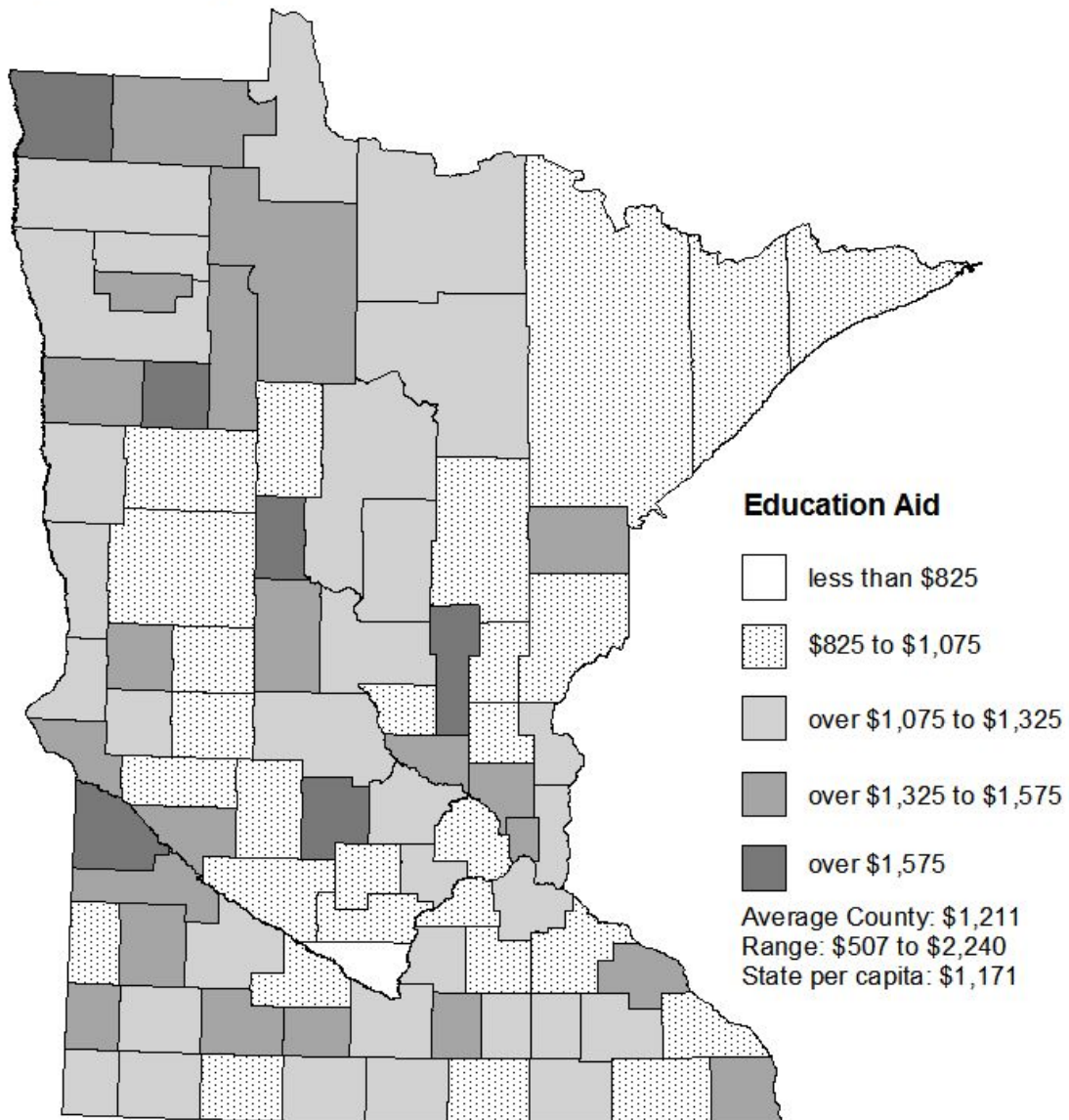
¹ In 2004/2005, intermediate school districts #916 and #917 received \$68,809 in education aid, and cooperative districts received \$1,277,627 in aid. Before 1994/1995, larger amounts of educational aid were paid directly to intermediate districts and educational cooperative districts. Since that time, 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 2004/2005, \$1,798,000 in aid went to four tribal contract schools, \$407,000 to the Faribault Academies for the deaf and blind, and \$4,837,000 to nonprofits operating alternative programs under contract.

Recent Law Changes

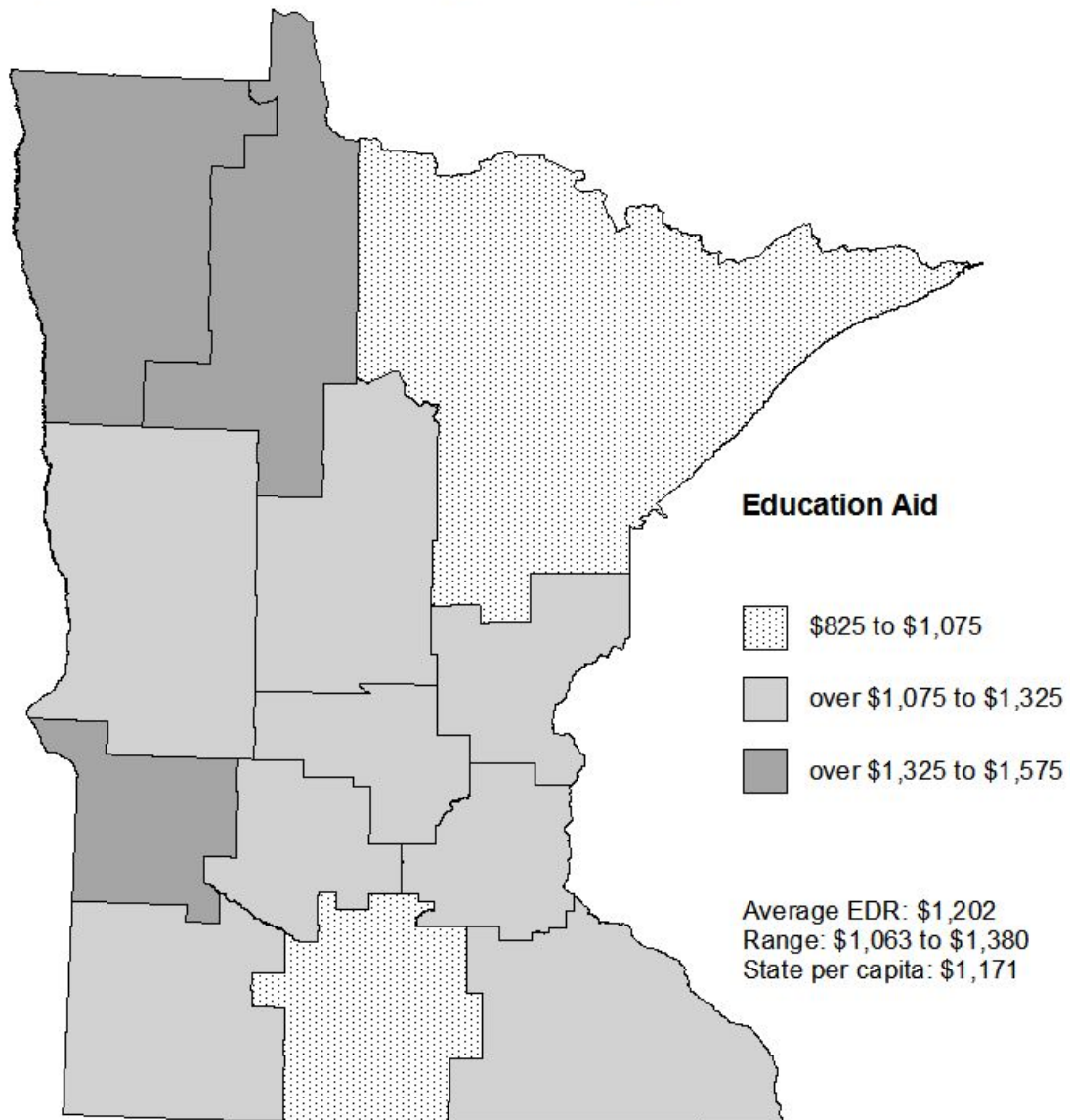
General education aid amounts increased significantly beginning with property taxes payable in 2002 (revenue for the 2002/2003 school year). This is due to the state takeover of general education funding and the elimination of the local general education property tax levy. General education aid increased by roughly \$1.5 billion—\$1.3 billion is due to the elimination of the gross general education levy (the levy amount before deduction of the homestead and agricultural credits) 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, 2004-2005 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, 2004-2005 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.

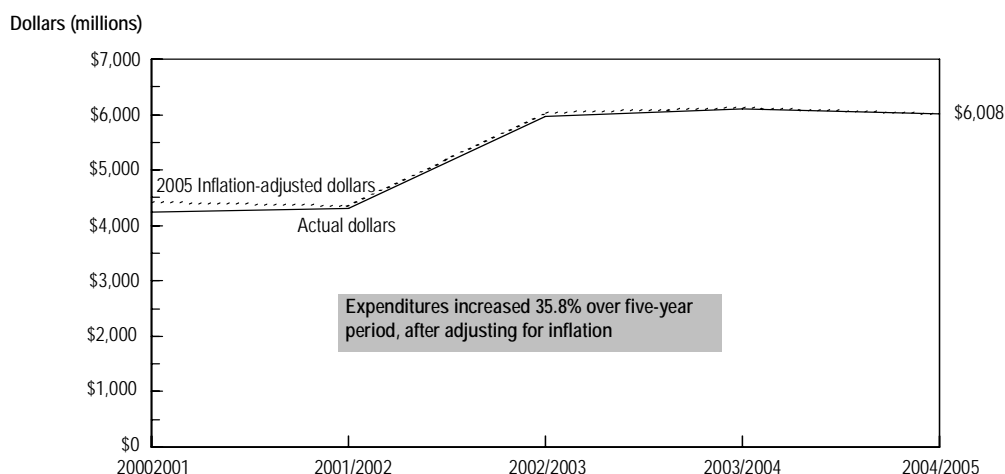
Education Aid: 2000/2001 School Year to 2004/2005 School Year

	Current dollars, in thousands					
	2000/2001	2001/2002	2002/2003*	2003/2004**	2004/2005**	5-Yr. Chg.
State	\$4,238,433	\$4,298,023	\$5,975,466	\$6,102,439	\$6,008,542	42%
Northern Regions						
Northwest (1)	96,138	95,221	121,842	121,086	118,288	23
Headwaters (2)	90,105	88,905	111,638	112,201	110,056	22
Arrowhead (3)	274,438	269,997	348,340	351,934	342,529	25
West Central (4)	185,141	183,491	239,031	240,768	233,642	26
Five (5)	152,529	151,876	204,936	204,520	199,589	31
East Central (7E)	146,001	148,634	183,637	187,014	184,157	26
Southern Regions						
Six East (6E)	108,273	107,940	140,028	141,417	139,025	28
Upper MN Valley (6W)	51,955	51,351	66,802	66,332	64,976	25
Central MN (7W)	311,183	324,446	435,947	447,079	446,844	44
Southwest (8)	108,383	107,387	149,494	149,473	147,877	36
Nine (9)	176,526	176,632	243,059	244,834	239,963	36
Southeastern MN (10)	386,214	388,357	518,171	525,640	517,838	34
Total Nonmetro	\$2,086,886	\$2,094,238	\$2,762,925	\$2,792,299	\$2,744,784	32%
Metro Region						
Hennepin County	729,741	750,501	1,194,479	1,210,541	1,181,507	62
Ramsey County	473,400	487,372	668,532	714,619	693,573	47
Remaining Metro	948,406	965,912	1,349,531	1,384,981	1,388,678	46
Total Metro	\$2,151,547	\$2,203,786	\$3,212,541	\$3,310,140	\$3,263,759	52%

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

** Includes \$120 million of aid to charter schools in 2003/2004, and \$146 million in 2004/2005.

Statewide Education Aid



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

2005 Human Services Aid: \$3.6 billion

The state's share of the human services expenditures for calendar year 2005 is \$3,569,114,464. The statewide amounts by program are listed below.

Type of Program	Amount	Percent
Medical Assistance	\$2,052,368,451	57.5%
Minnesota Family Investment Program (MFIP)	42,605,785	1.2
General Assistance (GA)	29,227,631	0.8
General Assistance Medical Care (GAMC)	264,466,675	7.4
Social Services (including CSSA)	1,074,097,617	30.1
Miscellaneous:		
Minnesota Supplemental Assistance	29,429,649	0.8
Group Residential Housing	72,854,818	2.0
Food Stamp Delivery*	75,355	0.0
Title IV Child Support	3,988,483	0.1
Total	\$3,569,114,464	100.0%
* This excludes \$260,325 received from the counties for administration. Previous years' reports included similar amounts recovered from counties in the state's share.		

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 2005, MFIP spending in Minnesota totaled \$317.6 million (\$251.3 million federal, \$42.6 million state, \$21.1 million county, \$2.9 million other), and offsetting child support collections totaled \$55.9 million.

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

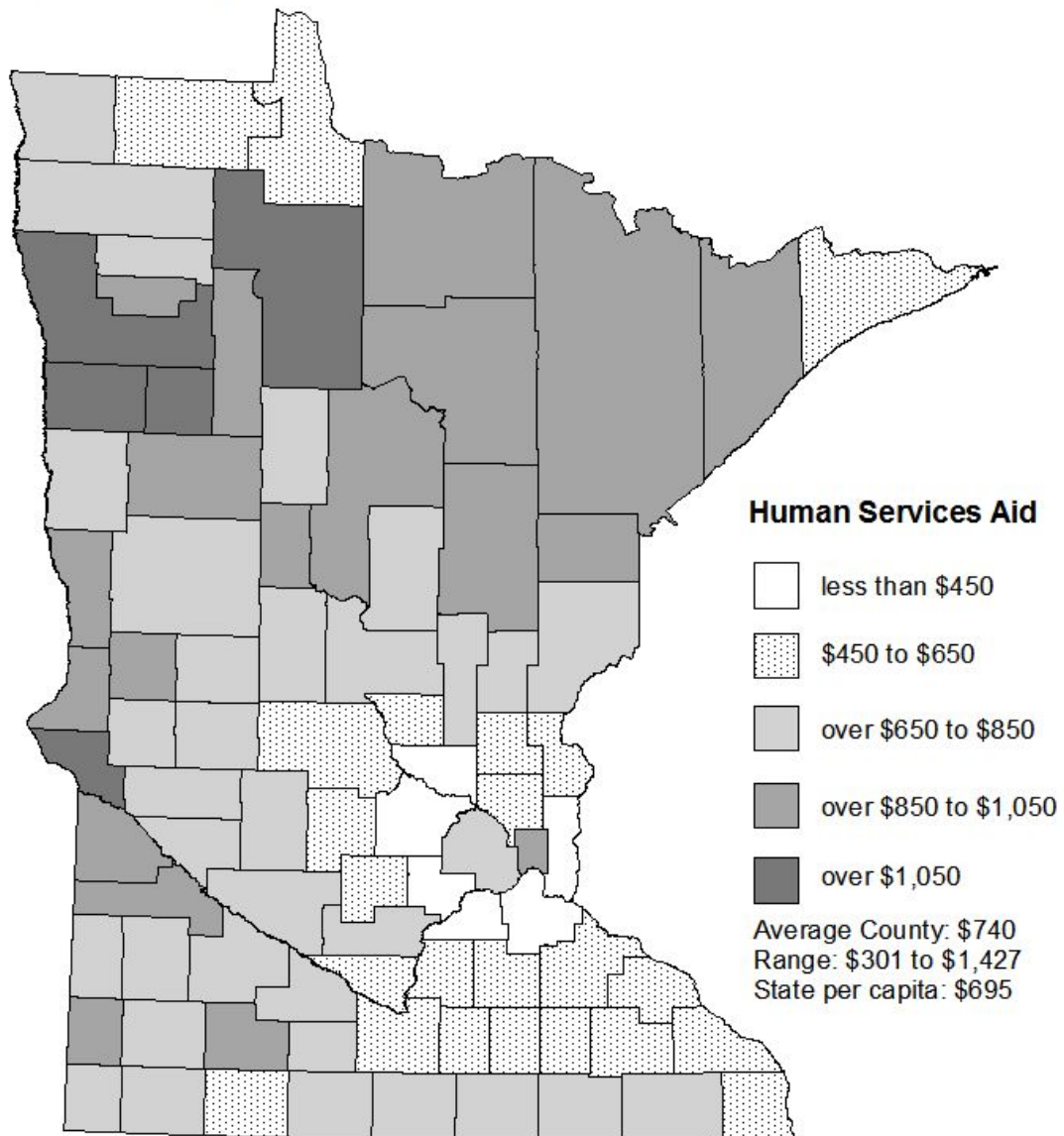
- Region VIII N—Lincoln, Lyon, and Murray
- Human Service Board—Faribault and Martin

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, \$29.1 million. An estimated

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

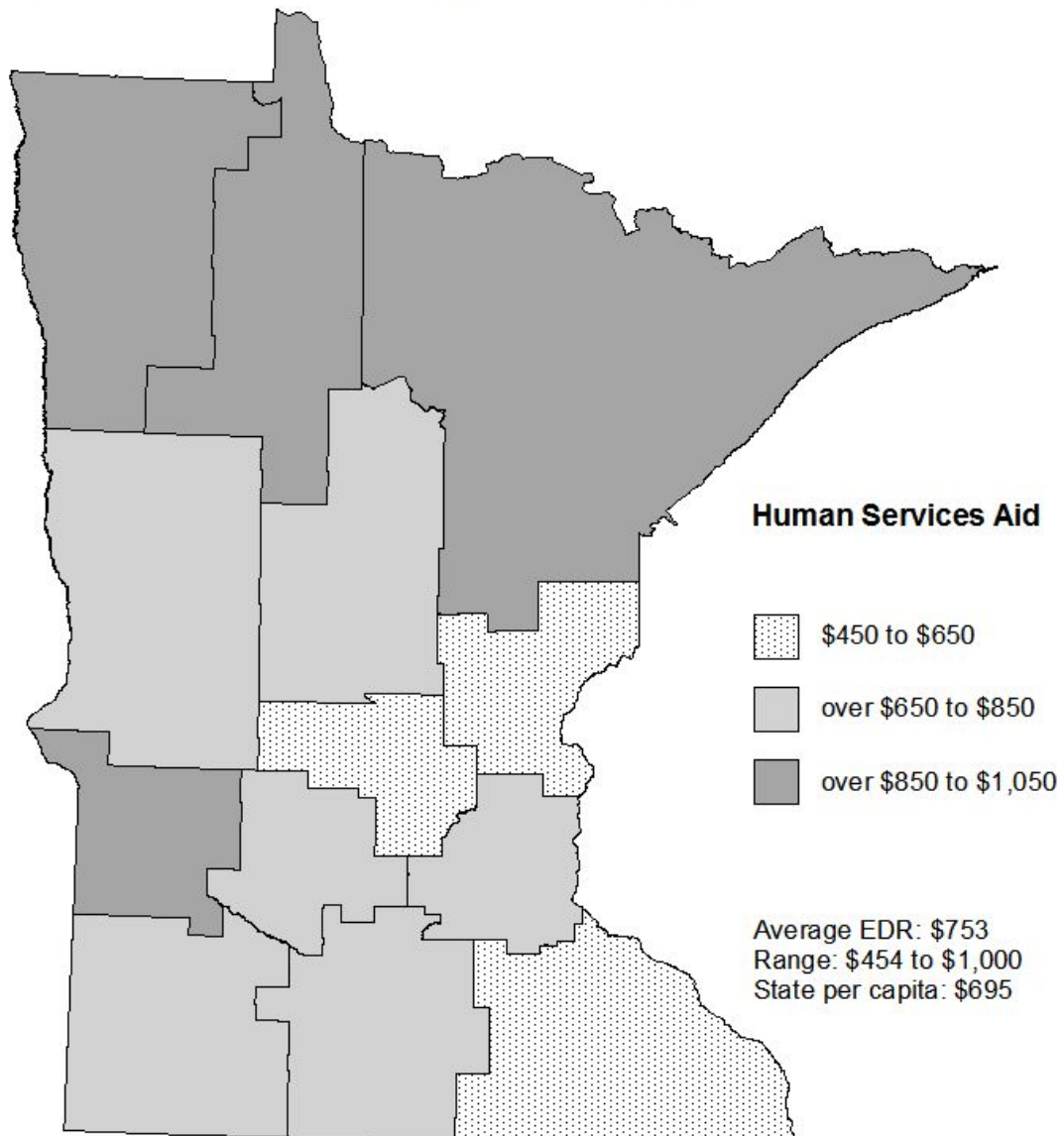
Human services aid data was obtained from the Department of Human Services, Financial Management Division.

Human Services Aid per capita, 2005 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, 2005 by Economic Development Region



The Past Five Years of Human Services Aid

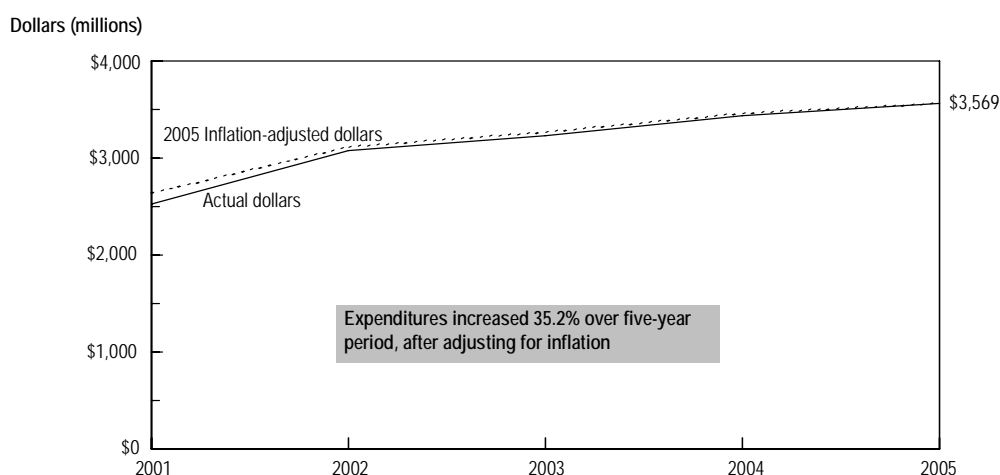
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Human Services Aid: 2001 to 2005

Current dollars, in thousands

	2001	2002	2003	2004	2005	5-Yr. Chg. Aid
State	\$2,529,316	\$3,075,199	\$3,231,304	\$3,439,796	\$3,569,114	41%
Northern Regions						
Northwest (1)	53,536	64,458	68,200	72,014	77,549	45
Headwaters (2)	60,739	65,259	69,906	74,439	79,759	31
Arrowhead (3)	216,781	264,340	274,940	294,589	303,236	40
West Central (4)	117,569	140,435	151,238	162,025	167,998	43
Five (5)	90,733	108,357	113,609	122,578	128,040	41
East Central (7E)	64,539	78,647	84,935	92,866	97,912	52
Southern Regions						
Six East (6E)	56,137	68,815	70,793	77,331	79,564	42
Upper MN Valley (6W)	31,042	37,296	39,701	41,877	43,299	39
Central MN (7W)	107,378	133,450	144,183	160,696	169,766	58
Southwest (8)	63,940	77,281	83,577	87,218	89,223	40
Nine (9)	101,365	124,617	133,404	142,173	148,406	46
Southeastern MN (10)	204,132	246,205	269,203	286,293	295,258	45
Total Nonmetro	\$1,167,893	\$1,409,160	\$1,503,687	\$1,614,099	\$1,680,011	44%
Metro Region						
Hennepin County	739,528	889,113	893,938	938,414	951,760	29
Ramsey County	342,148	416,685	434,465	449,522	473,288	38
Remaining Metro	279,747	360,240	399,214	437,762	464,057	66
Total Metro	\$1,361,423	\$1,666,038	\$1,727,617	\$1,825,697	\$1,889,104	39%

Statewide Human Services Aid



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

2005 Highway Aid: \$534.7 million

The total state highway aid paid in calendar year 2005 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	\$358,601,844	County	\$392,587,322
	County Bridge Bond Funding	<u>33,985,478</u>		
Municipal Aid	Municipal State Aid	\$111,565,921	Municipal	\$112,078,202
	Municipal Bridge Bond Funding	<u>512,281</u>		
Township Aid	Town Road Account	\$19,825,818	Township	\$30,050,541
	Town Bridge Account ³	7,280,300		
	Town Bridge Bond Funding	<u>2,944,423</u>		
		Total Highway Aid		\$534,716,064

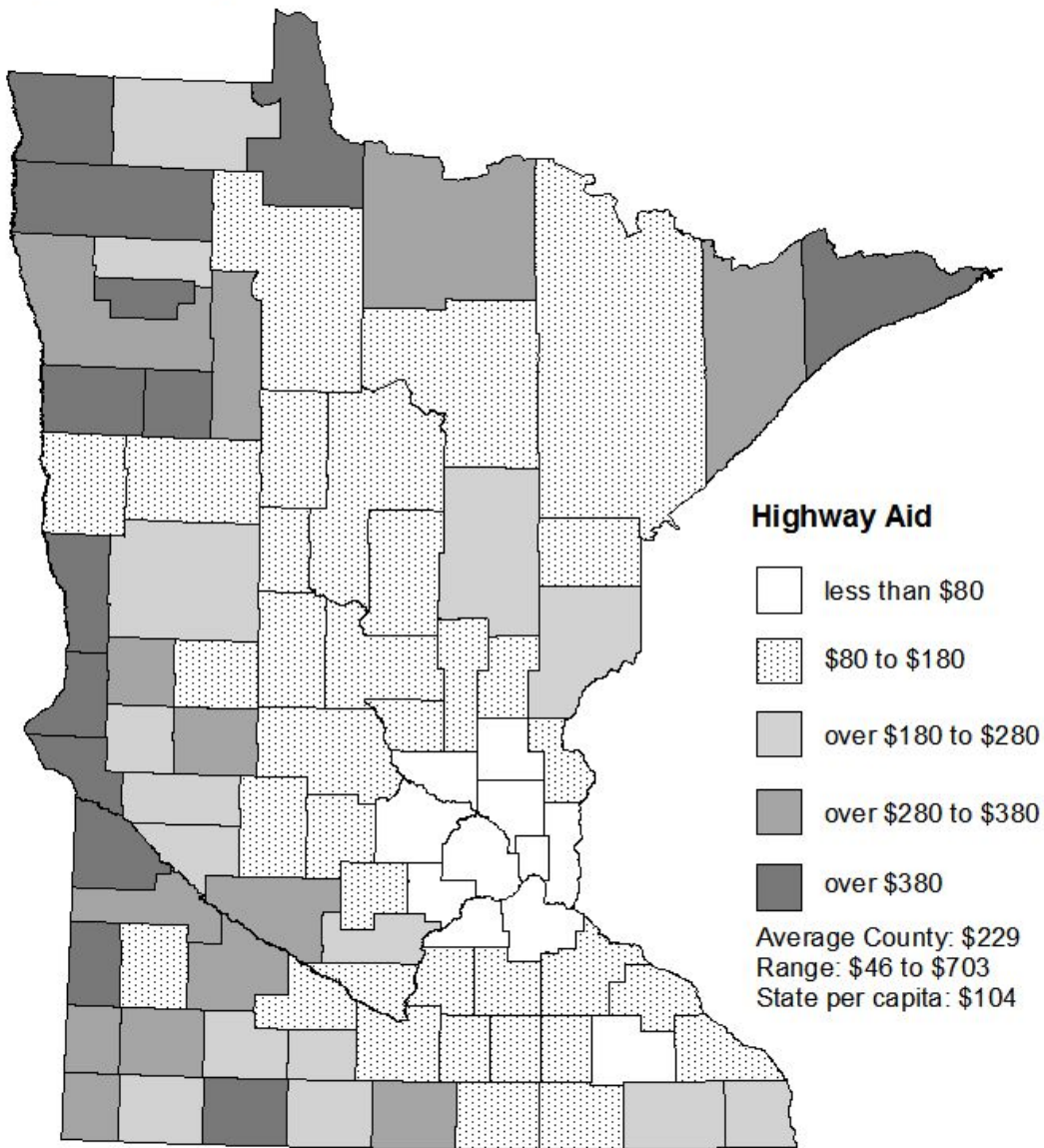
The county and municipal turnback account money (excluding the money in the town road and town bridge accounts shown above) is **not** included in the above totals. In 2005, there were allotments of approximately \$26.5 million in the county turnback account and \$8.3 million in the municipal turnback account. This money is used on former state highways that have been “turned back” to the counties and municipalities. Disbursements of \$19.0 million were made to the counties and \$11.1 million to municipalities. The amount spent in each county is not readily

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.

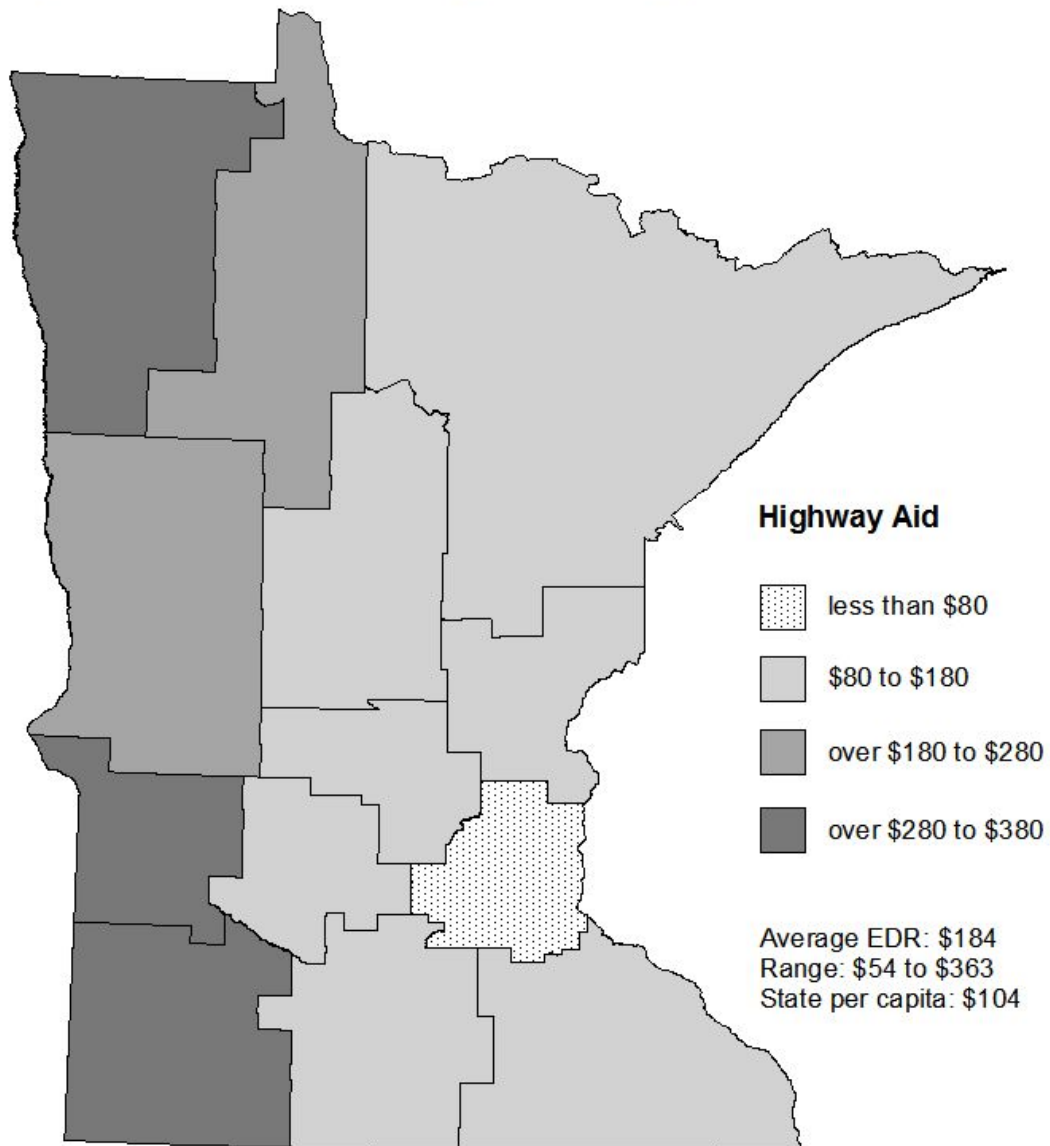
available.

Highway aid data was obtained from the Department of Transportation.

Highway Aid per capita, 2005 by County



Highway Aid per capita, 2005 by Economic Development Region



The Past Five Years of Highway Aid

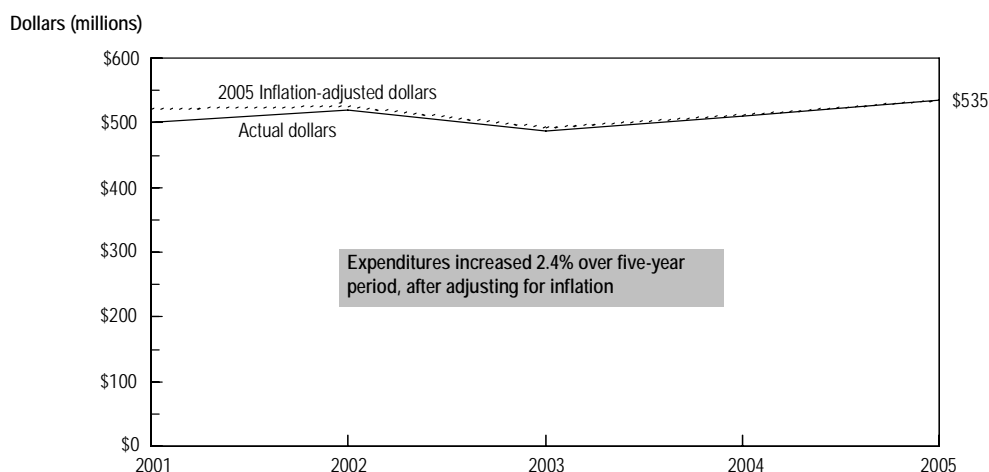
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Highway Aid: 2001 to 2005

Current dollars, in thousands

	2001	2002	2003	2004	2005	5-Yr. Chg. Aid
State	\$500,510	\$519,240	\$488,264	\$510,444	\$534,716	7%
Northern Regions						
Northwest (1)	32,816	31,601	28,467	30,543	31,674	-3
Headwaters (2)	16,388	16,356	15,711	16,505	16,665	2
Arrowhead (3)	50,731	51,612	48,257	53,051	52,498	3
West Central (4)	36,665	39,793	36,695	38,818	41,638	14
Five (5)	21,048	21,497	20,093	21,535	20,795	-1
East Central (7E)	18,491	18,730	17,609	19,092	19,385	5
Southern Regions						
Six East (6E)	17,525	17,711	18,008	17,670	17,443	0
Upper MN Valley (6W)	14,896	15,468	14,495	15,162	15,232	2
Central MN (7W)	23,674	26,055	23,641	24,752	41,034	73
Southwest (8)	32,764	32,252	32,262	33,031	33,800	3
Nine (9)	35,285	36,930	33,869	35,907	38,045	8
Southeastern MN (10)	58,252	58,574	55,784	57,769	57,882	-1
Total Nonmetro	\$358,538	\$366,579	\$344,891	\$363,835	\$386,089	8%
Metro Region						
Hennepin County	59,214	61,007	56,837	56,430	59,219	0
Ramsey County	26,283	29,909	26,881	26,713	25,844	-2
Remaining Metro	56,475	61,746	59,655	63,466	63,563	13
Total Metro	\$141,972	\$152,661	\$143,372	\$146,609	\$148,627	5%

State Highway Aid



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

2005 Local Government Aid: \$436.7 million

The total amount of LGA that was distributed to cities for calendar year 2005 was \$436,718,087. This amount is **after** the subtraction of \$33,913 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 was permanently reduced to about \$437 million for calendar year 2004 and future years. The automatic growth in the appropriation was eliminated.
- Most of the guaranteed (grandfathered) portion of LGA was eliminated and all but \$26.6 million of the appropriation was distributed via a new LGA formula. However, increases and decreases in payments to individual cities in any year were capped to allow a gradual phase-in of redistribution under the new formula.
- The new LGA formula had 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" was 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. The total LGA payments, including transition aid, were \$437,513,119.

2005 aid changes:

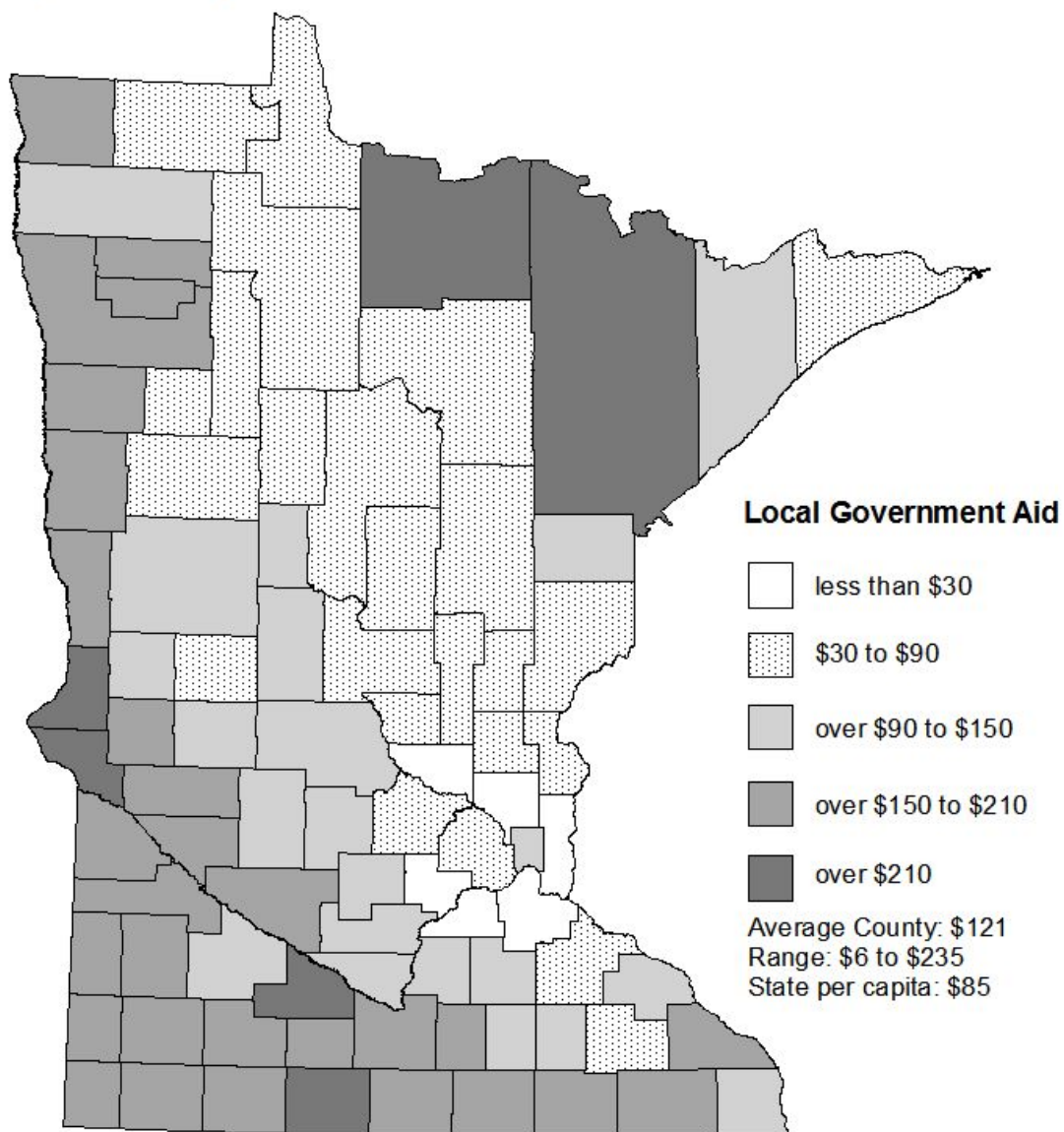
- The transition aid of 2004 was eliminated beginning in 2005 and the total LGA appropriation was \$437,052,000, which included \$333,913 in state costs.

2005 law changes that affected aid payments in 2006 and future years:

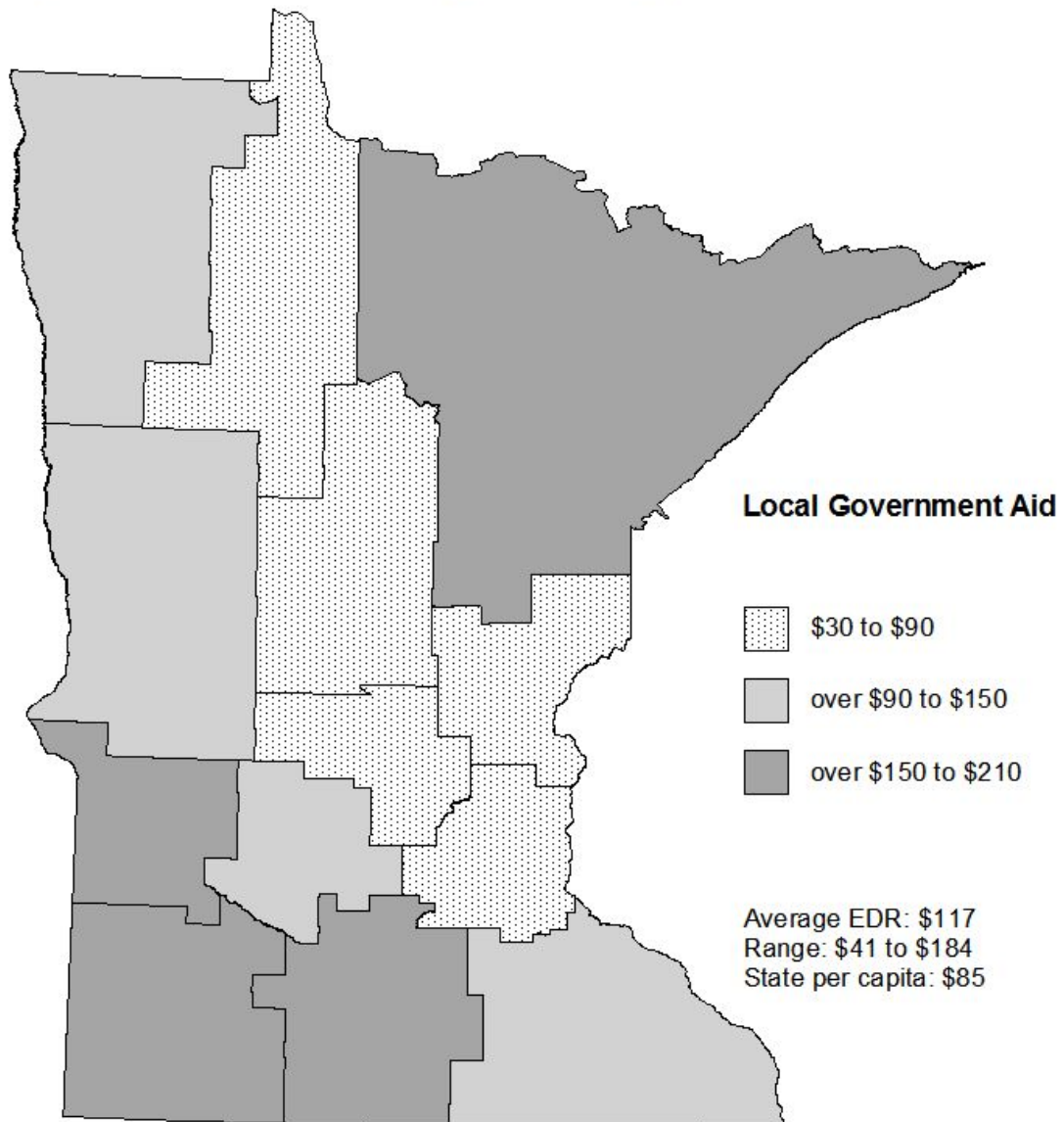
- Beginning with 2006 aids, the annual LGA appropriation was permanently increased by \$48 million, to \$485,052,000.
- Beginning with 2006 aids, cities with a population less than 5,000 get additional aid of \$6 per capita.
- Beginning with 2006, the taconite aid received by the cities of Babbitt, Eveleth, Hibbing, Keewatin, Mountain Iron, Silver Bay, and Virginia are not be used to calculate the "ability to raise revenue" for those cities.

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

Local Government Aid per capita, 2005 by County



Local Government Aid per capita, 2005 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.

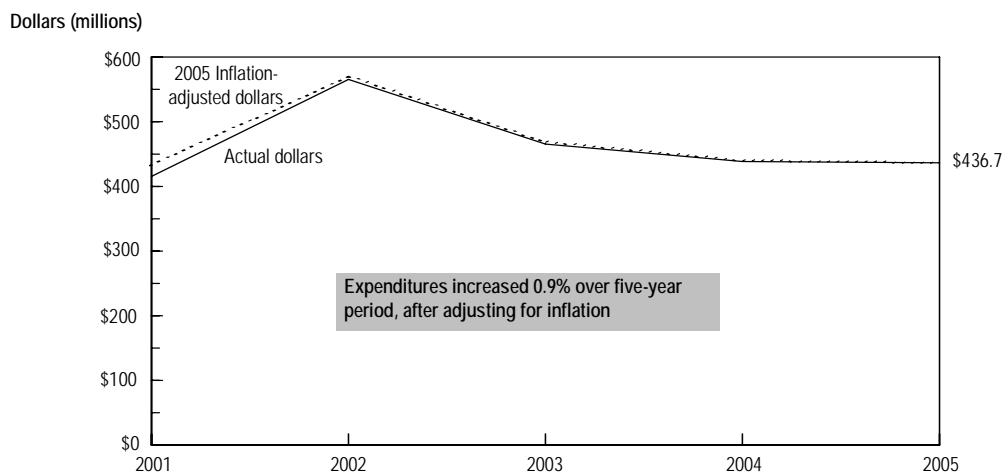
Local Government Aid: 2001 to 2005

Current dollars, in thousands

	2001	2002	2003*	2004	2005	5-Yr. Chg. Aid
State	\$414,782	\$564,991	\$464,942	\$437,513	\$436,718	5%
Northern Regions						
Northwest (1)	10,436	14,155	12,307	12,248	12,977	24
Headwaters (2)	4,853	6,490	5,739	5,492	5,557	15
Arrowhead (3)	51,487	68,717	61,201	60,039	59,203	15
West Central (4)	20,241	28,208	24,646	24,077	25,091	24
Five (5)	10,668	14,184	12,032	11,790	12,291	15
East Central (7E)	5,770	7,425	5,643	5,627	6,519	13
Southern Regions						
Six East (6E)	11,430	16,231	14,161	14,085	15,005	31
Upper MN Valley (6W)	7,626	10,048	8,943	8,776	8,748	15
Central MN (7W)	18,368	27,978	22,313	21,976	23,611	29
Southwest (8)	16,604	22,823	20,316	19,738	19,861	20
Nine (9)	29,010	41,308	36,267	35,819	36,494	26
Southeastern MN (10)	46,525	69,667	58,197	56,930	59,735	28
Total Nonmetro	\$233,018	\$327,234	\$281,764	\$276,595	\$285,093	22%
Metro Region						
Hennepin County	97,010	129,860	102,119	90,627	86,496	-11
Ramsey County	55,687	78,244	65,425	58,430	54,761	-2
Remaining Metro	29,067	29,653	15,633	11,861	10,367	-59
Total Metro	\$181,764	\$237,757	\$183,178	\$160,918	\$151,625	-17%

* 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



Disparity Reduction Aid (DRA)

Program Description and Aid Amount and Reporting

2005 Disparity Reduction Aid: \$18.7 million

Disparity reduction aid is a state aid program that distributed \$18,702,512 to counties, towns, and school districts in 2005. 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.

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 that did not qualify for aid in the initial year have never been able to qualify for it in a later year.

Disparity Reduction Aid: 2005

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$594	3.1%
	Headwaters (2)	266	1.4
	Arrowhead (3)	10,646	56.9
	West Central (4)	324	1.7
	Five (5)	368	2.0
	East Central (7E)	144	0.8
Southern Regions	Six East (6E)	366	2.0
	Upper MN Valley (6W)	734	3.9
	Central MN (7W)	158	0.8
	Southwest (8)	897	4.8
	Nine (9)	850	4.5
	Southeastern MN (10)	1,988	10.6
Total Nonmetro		\$17,334	92.7%
Metro Region	Hennepin County	741	4.0
	Ramsey County	596	3.2
	Remaining Metro	31	0.2
Total Metro		\$1,369	7.3%
State Total		\$18,703	100.0%

County Program Aid

Program Description

In the 2003 legislative session, county general-purpose aids were 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 county program aid encompasses some factors from the programs being subsumed, along with some new ones. One-half of the funding for county program aid is distributed based on each county's relative shares of (1) persons receiving food stamps, (2) age-adjusted population (population weighted more heavily for the number of persons over age 65), and (3) reported crimes. The other half is distributed based on a formula that takes into account each county's population and its property wealth.

For 2004, approximately \$112 million was distributed based on the distribution formulas of the aid programs that were eliminated, minus the substantial aid cuts enacted during the 2003 legislative session. For 2005, \$206 million was distributed according to the new formula, with the aid cuts fully restored.

Aid Amount and Reporting

2005 County Program Aid: \$206.2 million

The total amount of county program aid for taxes payable in 2005 is \$206,184,606. This total is after subtraction of \$500,000 to pay for court-ordered counsel and \$213,000 to pay for preparation of local impact notes.

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

Recent Law Changes

One-half of the funding for county program aid is distributed based on each county's relative shares of (1) persons receiving food stamps, (2) age-adjusted population (population weighted more heavily for the number of persons over age 65), and (3) reported crimes. The other half is distributed based on a formula that takes into account each county's population and its property wealth. This distribution replaces the distributions under the four aid programs under the old law, which are described below.

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

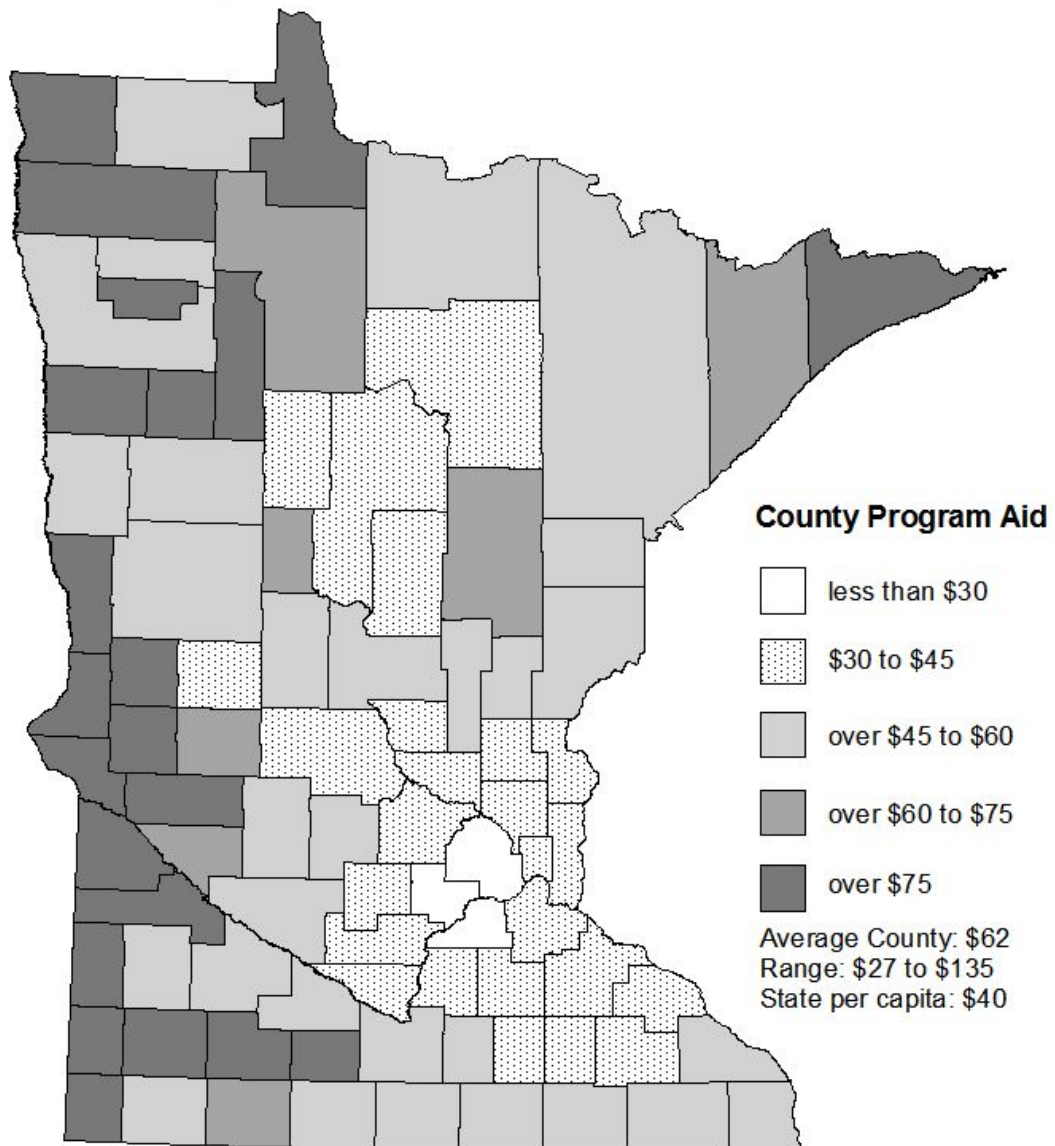
reduced when the state took over certain local government financing responsibilities (such as court financing). In its last year of full funding (2002), the total amount of county HACA payments statewide was \$204.8 million.

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.

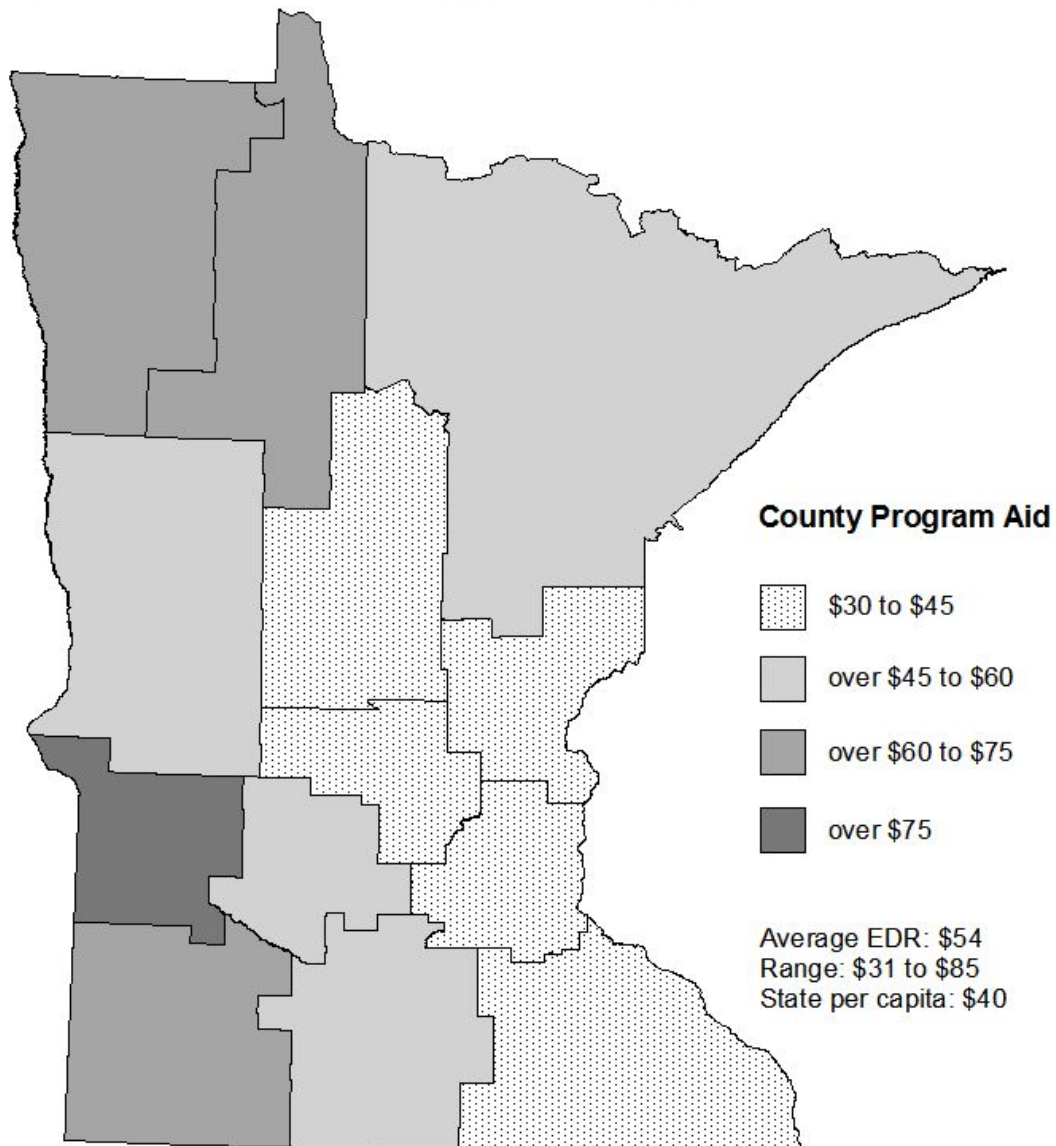
Family preservation aid (FPA) was a state aid to county governments to reduce the reliance of out-of-home placement costs on property taxes. The initial allocation of FPA in 1995 among counties was based on two factors—each county's share of total children in out-of-home placement in the state and each 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, 2005 by County



County Program Aid per capita, 2005 by Economic Development Region



The table below summarizes the county program aid amounts by region for 2005.

County Program Aid: 2005 Distribution

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$6,444	3.1%
	Headwaters (2)	5,694	2.8
	Arrowhead (3)	18,258	8.9
	West Central (4)	12,152	5.9
	Five (5)	6,513	3.2
	East Central (7E)	6,521	3.2
Southern Regions	Six East (6E)	5,652	2.7
	Upper MN Valley (6W)	4,031	2.0
	Central MN (7W)	14,147	6.9
	Southwest (8)	8,350	4.0
	Nine (9)	10,894	5.3
	Southeastern MN (10)	21,531	10.4
Total Nonmetro		\$120,187	58.3%
Metro Region	Hennepin County	31,604	15.3
	Ramsey County	16,551	8.0
	Remaining Metro	37,842	18.4
Total Metro		\$85,998	41.7%
State Total		\$206,185	100.0%

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

2005 Community Corrections Funding: \$76.7 million

In 2005, the state funding was \$76,664,015.⁵ The table below lists the calendar year 2005 statewide total amounts for the various community corrections funding programs.

Program	Amount	Percent
CCA aid	\$36,103,000	47.1%
CPO reimbursement aid	4,841,000	6.3
DOC field services	13,678,500	17.8
Adult felony caseload reduction	964,000	1.3
Caseload/workload reduction	10,592,000	13.8
Intensive supervision	5,700,800	7.4
Enhanced supervision of adult sex offenders	4,784,715	6.2
Total Aid and In-kind Services	\$76,664,015	100.0%

⁵ An additional \$11.3 million, not included in this report, was distributed for miscellaneous categorical services.

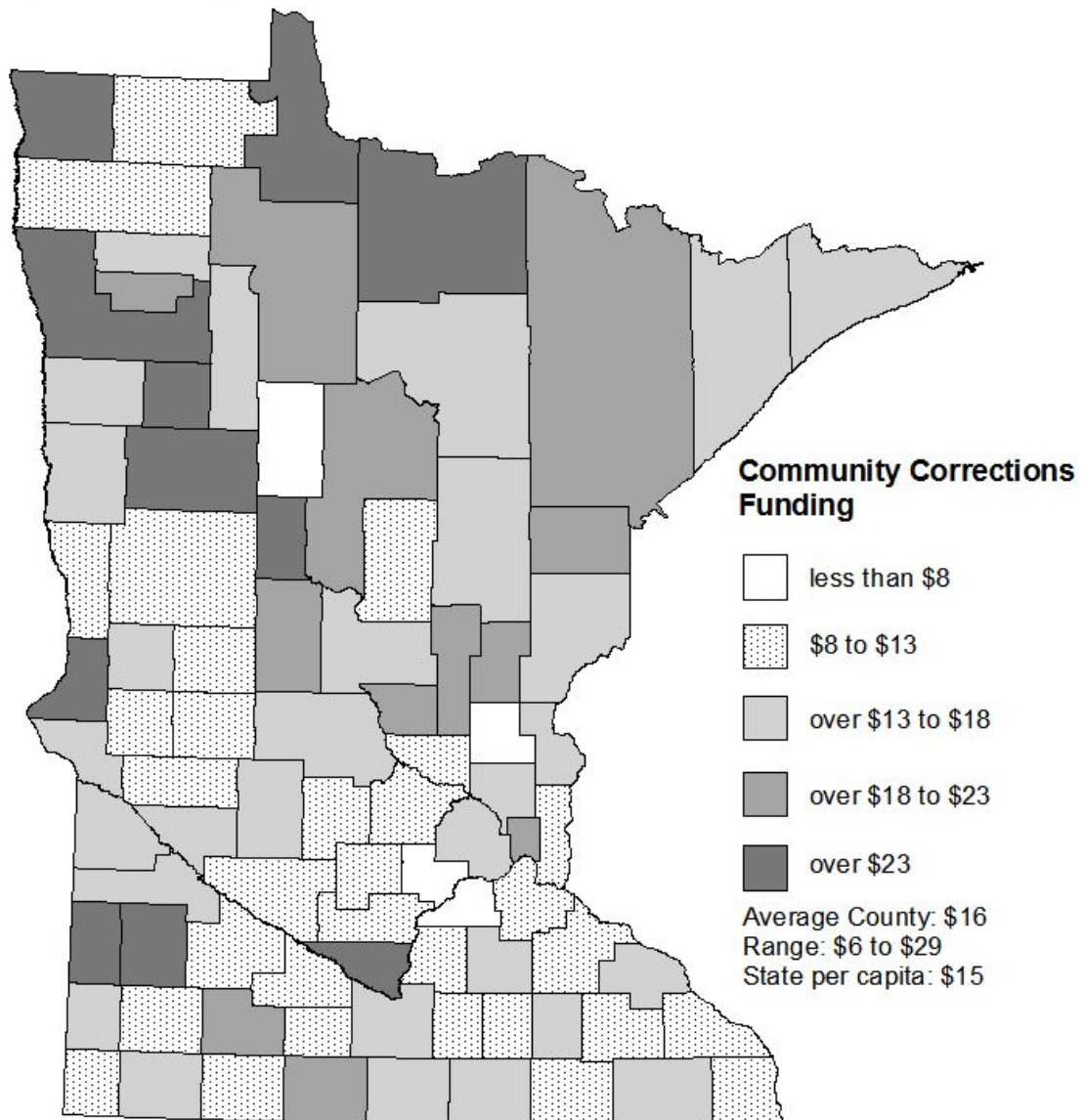
The community corrections funding total for 1999 through 2002 included juvenile placement aid. This program was discontinued effective in calendar year 2003.

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 2005. This apportionment method was suggested by the DOC. These counties and the DOC regions they belong to are listed in the table below.

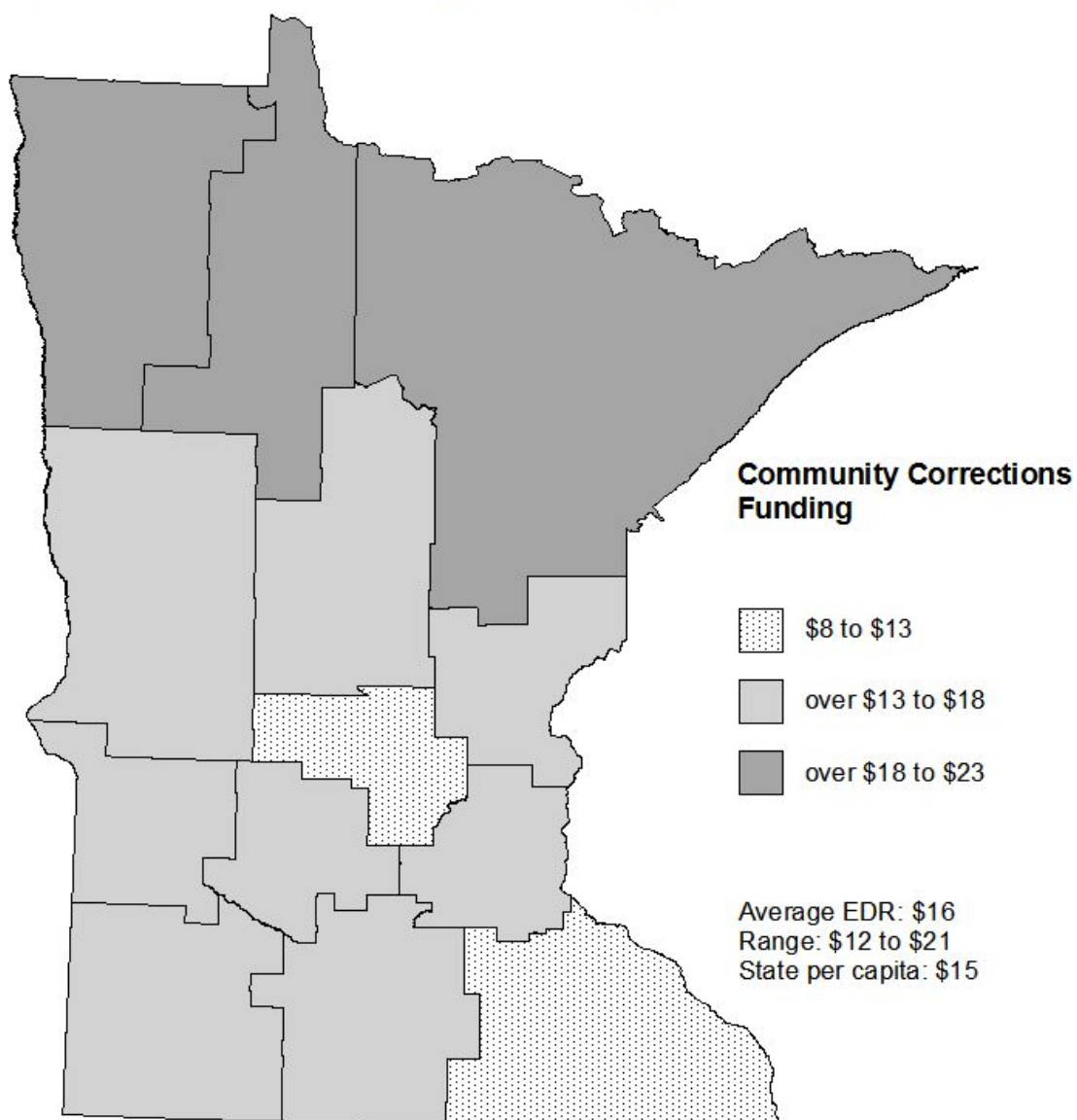
Region	Counties
Central Minnesota	Aitkin Crow Wing Morrison
DFO	Dodge Fillmore Olmsted
Tri-County	Norman Polk Red Lake
Arrowhead	Carlton Cook Koochiching Lake St. Louis
Region 6W	Chippewa Lac Qui Parle Swift Yellow Medicine
Rock/Nobles	Rock Nobles
Todd/Wadena	Todd Wadena

The community corrections funding data was obtained from the DOC.

Community Corrections Funding per capita, 2005 by County



Community Corrections Funding per capita, 2005 by Economic Development Region



The Past Five Years of Community Corrections Funding

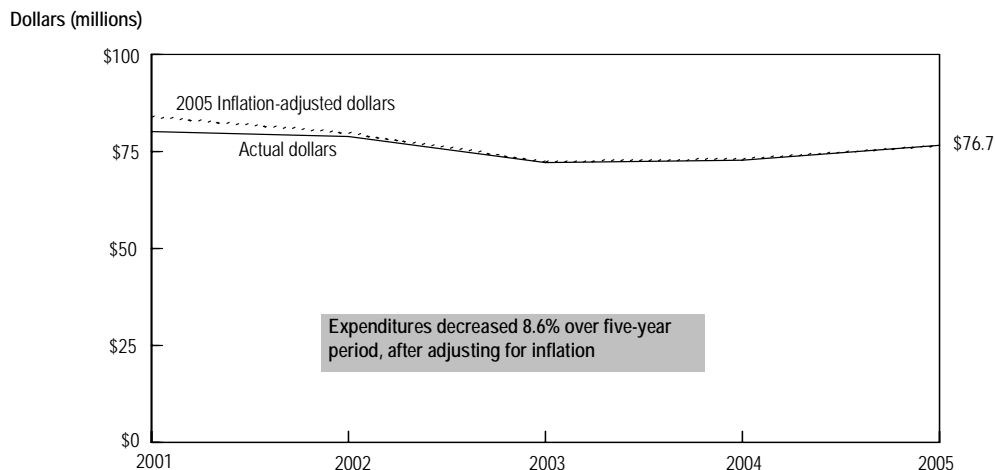
The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in current (actual) and constant (inflation-adjusted)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

Community Corrections Funding: 2001 to 2005

Current dollars, in thousands

	2001	2002	2003	2004	2005	5-Yr. Chg. Aid
State	\$80,396	\$78,770	\$71,581	\$72,752	\$76,664	-5%
Northern Regions						
Northwest (1)	1,711	1,719	1,435	1,585	1,652	-3
Headwaters (2)	1,748	1,704	1,401	1,314	1,514	-13
Arrowhead (3)	6,445	6,545	6,095	6,228	6,666	3
West Central (4)	3,438	3,163	2,543	2,655	3,066	-11
Five (5)	2,740	2,661	2,264	2,789	2,778	1
East Central (7E)	2,907	2,574	2,452	2,427	2,426	-17
Southern Regions						
Six East (6E)	1,784	1,625	1,368	1,408	1,623	-9
Upper MN Valley (6W)	718	755	622	745	687	-4
Central MN (7W)	5,363	4,848	4,429	4,346	4,574	-15
Southwest (8)	1,775	2,014	1,677	1,868	2,079	17
Nine (9)	3,715	3,435	3,160	3,217	3,465	-7
Southeastern MN (10)	7,143	6,342	5,763	5,887	6,408	-10
Total Nonmetro	\$39,486	\$37,385	\$33,211	\$34,468	\$36,937	-6%
Metro Region						
Hennepin County	17,736	17,842	16,529	16,529	17,197	-3
Ramsey County	9,604	9,863	9,197	9,197	9,604	0
Remaining Metro	13,570	13,680	12,644	12,558	12,925	-5
Total Metro	\$40,910	\$41,385	\$38,370	\$38,284	\$39,727	-3%

Community Corrections Funding



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 49 for a description of the targeting refund.

Aid Amount and Reporting

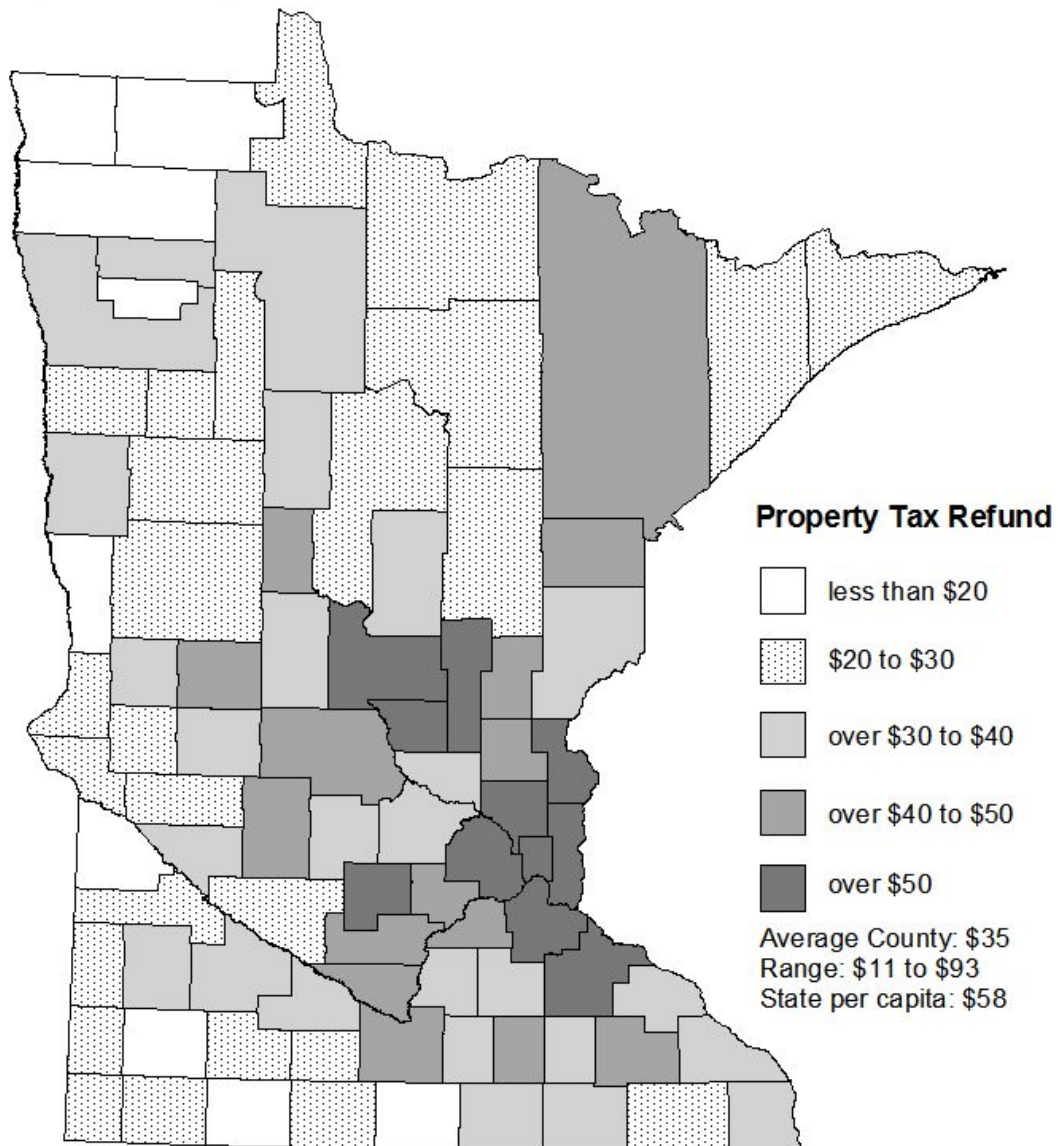
2004 Filed 2005 Property Tax Refund: \$296.9 million

The total property tax refunds for the 2004 returns filed in 2005 for homeowners and renters is \$296,860,164. The table below summarizes statewide data on the number of returns, amounts, and average dollar per return for the various types of filers.

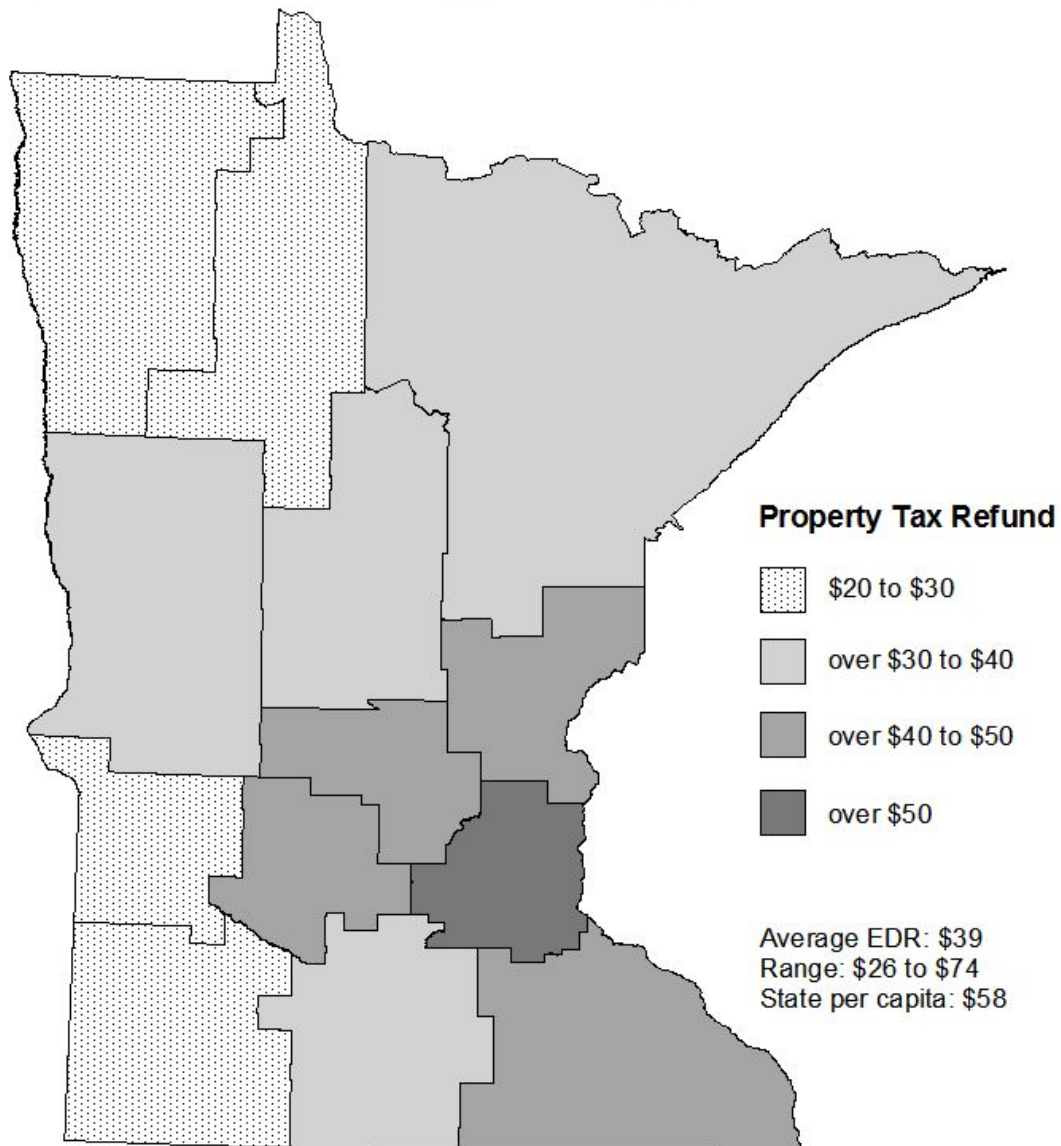
	Number of Returns (A)	Total Amount (B)	Net Amount per Return (C = B ÷ A)
Homeowners: ⁶			
Senior/Disabled	107,740	\$64,018,722	\$594
Under 65 Years	<u>155,266</u>	<u>91,436,586</u>	<u>589</u>
Total Homeowners	263,006	\$155,455,308	\$591
Renters:			
Senior/Disabled	77,678	\$44,405,570	\$572
Under 65 Years	<u>192,064</u>	<u>96,999,286</u>	<u>505</u>
Total Renters	269,742	\$141,404,856	\$524
Total	532,748	\$296,860,164	\$557

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

Property Tax Refund per capita, 2004 filed 2005 by County



Property Tax Refund per capita, 2004 filed 2005 by Economic Development Region



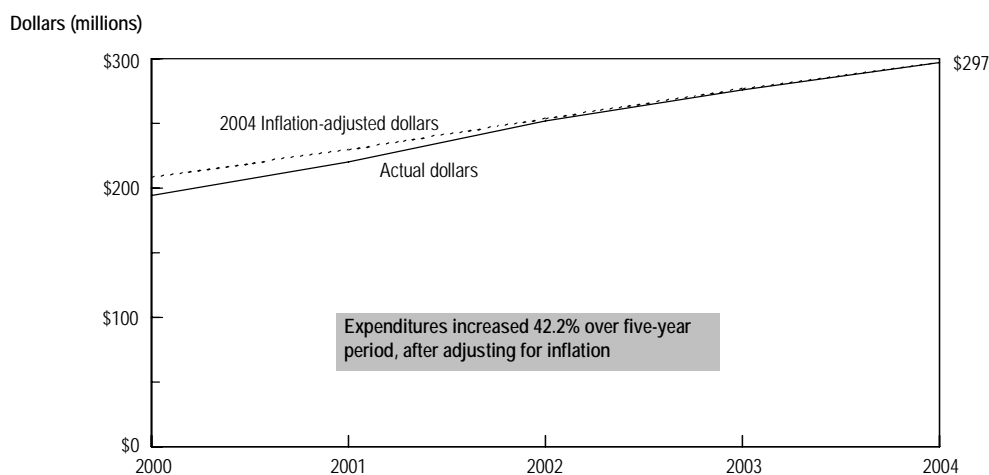
The Past Five Years of Property Tax Refund

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. The property tax refund historical data on this page excludes any targeting data.

Property Tax Refund: 2000 (filed 2001) to 2004 (filed 2005)

Current dollars, in thousands						
	2000	2001	2002	2003	2004	5-Yr. Chg. Aid
State	\$194,044	\$220,358	\$251,542	\$275,907	\$296,860	53%
Northern Regions						
Northwest (1)	2,174	2,015	1,889	1,997	2,242	3
Headwaters (2)	1,949	1,982	2,071	2,205	2,421	24
Arrowhead (3)	9,281	10,751	11,337	12,176	12,500	35
West Central (4)	6,301	6,135	6,318	6,756	7,062	12
Five (5)	4,785	4,772	5,057	5,418	6,269	31
East Central (7E)	4,448	5,227	6,415	6,889	7,940	79
Southern Regions						
Six East (6E)	4,491	4,364	4,458	5,118	5,372	20
Upper MN Valley (6W)	1,739	1,245	1,195	1,249	1,236	-29
Central MN (7W)	11,011	12,345	13,524	15,345	16,864	53
Southwest (8)	4,030	3,095	2,997	3,284	3,191	-21
Nine (9)	8,017	7,048	7,195	7,589	8,311	4
Southeastern MN (10)	14,656	15,294	16,688	18,286	19,499	33
Total Nonmetro	\$72,883	\$74,271	\$79,145	\$86,313	\$92,908	27%
Metro Region						
Hennepin County	61,231	76,149	89,988	98,401	104,380	70
Ramsey County	26,762	29,940	33,733	37,467	39,697	48
Remaining Metro	33,169	39,997	48,676	53,727	59,875	81
Total Metro	\$121,161	\$146,086	\$172,397	\$189,594	\$203,952	68%

Statewide Property Tax Refund



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

2005 Targeting Refunds: \$4.3 million

For returns filed in 2005 (for property taxes payable in 2005), 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 78,000 returns filed in 2005 for a total amount of \$4,299,657. The average refund per return was \$55. (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.

Thirteen counties reported fewer than four claims for targeted refunds filed in 2005 by senior/disabled claimants (Clearwater, Cook, Cottonwood, Jackson, Kittson, Lake, Lake of the Woods, Norman, Pipestone, Red Lake, Swift, Watonwan, and Yellow Medicine), and four counties reported fewer than four claims for nonsenior/nondisabled claimants (Cook, Kittson, Norman, and Pipestone). 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.

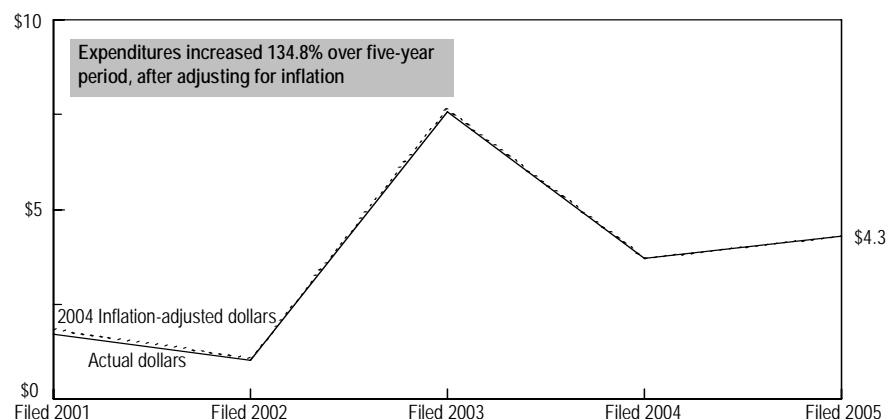
Targeting: 2001 through 2005

Current dollars, in thousands

	Filed 2001	Filed 2002	Filed 2003	Filed 2004	Filed 2005
State	\$1,702	\$1,033	\$7,579	\$3,704	\$4,300
Northern Regions					
Northwest (1)	22	17	10	11	40
Headwaters (2)	34	26	9	17	58
Arrowhead (3)	54	75	89	72	58
West Central (4)	49	29	72	46	174
Five (5)	56	23	76	50	410
East Central (7E)	34	30	114	36	147
Southern Regions					
Six East (6E)	57	29	98	218	69
Upper MN Valley (6W)	42	12	3	7	4
Central MN (7W)	204	186	236	235	215
Southwest (8)	57	35	20	63	28
Nine (9)	125	62	79	58	187
Southeastern MN (10)	164	150	438	429	274
Total Nonmetro	\$897	\$674	\$1,244	\$1,241	\$1,663
Metro Region					
Hennepin County	311	149	2,820	1,080	807
Ramsey County	78	12	1,252	755	371
Remaining Metro	416	198	2,263	628	1,458
Total Metro	\$805	\$359	\$6,335	\$2,463	\$2,636

Targeting Refunds

Dollars (millions)



Property Tax Data

Property Tax Data

Payable 2005 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 2005 Market Value Homestead Credit: \$300.5 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 2005, the credit equaled \$300,501,540 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. For taxes payable in 2003 to 2006, the state did not fully compensate local governments for the credit computed on each taxpayer's tax statement due to state budget shortfalls. For 2005, the credit compensation reduction was \$17.5 million. Throughout this report, the credit amounts shown are the full amount and do not reflect the reductions in compensation resulting from state budget shortfalls.

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

Payable 2005 Market Value Agricultural Credit: \$24.6 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 2005, the credit equaled \$24,599,460 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 2005 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 of 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 \$4,988,687 is included in the \$16.2 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	\$850,997
Cook	461,163
Crow Wing	1,155,589
Itasca	4,015,651
Koochiching	3,916
Lake	1,110,497
St. Louis	8,567,542
Total	\$16,165,355

Payable 2005 Miscellaneous Credits: \$5.5 million

The total of the miscellaneous property tax credits for 2005 is \$5,478,574. This includes 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. (It does not include the taconite homestead credit listed above, which in previous years' reports had been included in the "miscellaneous credits.")

Type of Credit	Amount
Disparity Reduction Credit ⁷	\$4,890,566
Power Line Credit	88,701
Agricultural Preserves Credit	290,850
County Conservation Credit	201,823
Enterprise Zone Credit	0
Disaster Credit	6,634
Total	\$5,478,574

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.

2004 Statewide Property Valuation

Market Valuation: \$411.8 billion
Net Tax Capacity: \$4.6 billion

This is the total real and personal property valuation for the 2004 assessment for taxes payable in 2005. The total market valuation is \$411,792,477,828, and the total net tax capacity is \$4,649,959,589. Net tax capacity is the value which results after the tax capacity class rates have been applied to the market values.

Payable 2005 Net Property Tax Levy: \$6.0 billion

The payable 2005 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 \$4,963 million of net tax capacity levy, \$434.8 million of market value levy, and \$625.6 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 2005 Net Property Tax Levy* (dollars in millions)	Percent
County	\$1,983	32.9%
City/Town:	1,500	24.9
City	\$1,334	
Town	166	
School District	1,433	23.8
Miscellaneous Districts:	482	8.0
Special Taxing Districts	215	
Tax Increment Financing	267	
Power Line	0.2	
State	626	10.4
Total, all districts	\$6,023	100.0%

* The taxing district's levy includes the portion from the fiscal disparity program (see table on next page).

A portion of each jurisdiction's levy in the seven-county metropolitan area and on the Iron Range is paid through the fiscal disparities program. Those amounts are shown in the table below.

Payable 2005 Fiscal Disparity Distribution Levy

Type of Taxing District	Metro	Iron Range	Total
County	\$109,090,339	\$1,506,232	\$110,596,571
City	103,416,143	1,432,662	104,848,805
Town	1,047,936	154,804	1,202,740
School District	103,541,448	322,188	103,863,636
Special Taxing Districts	22,386,002	46,584	22,432,586
Total Fiscal Disparity Levy	\$339,481,868	\$3,462,470	\$342,944,338

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.

Payable 2005 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 (\$434.8 million statewide) of property tax levies are spread on market value rather than on net tax capacity. Of this amount, \$408.1 million is the school district referendum market value levy, which is shown separately on all of the tables in sections 2 to 4 of the report.

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

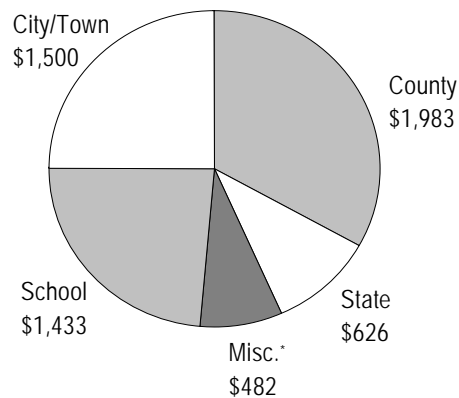
For purposes of the net tax capacity tax rate calculation

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

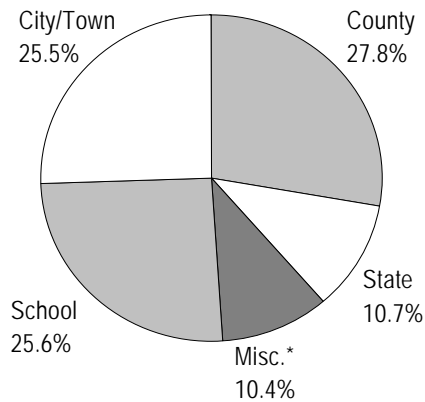
This rate represents the average local net tax capacity rate of taxation on all property.

**Payable 2005 Property Tax Levies
by Type of Taxing District**
\$6,023
(dollars in millions)

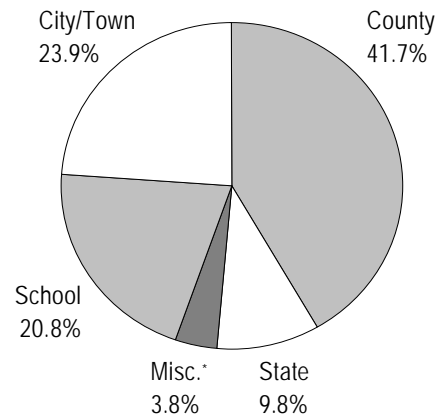
Statewide



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 2004 tax base (filed in 2005) 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 2004 ranged from 5.35 percent to 7.85 percent. In 2004, 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 \$1,506.

Tax Amount and Reporting

2004 Filed 2005 Individual Income Tax: \$5.8 billion

The total amount of the 2004 individual income tax returns filed in 2005 is \$5,815,843,620.⁸ The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence.⁹ The state total includes \$216.4 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 \$5,599.5 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.

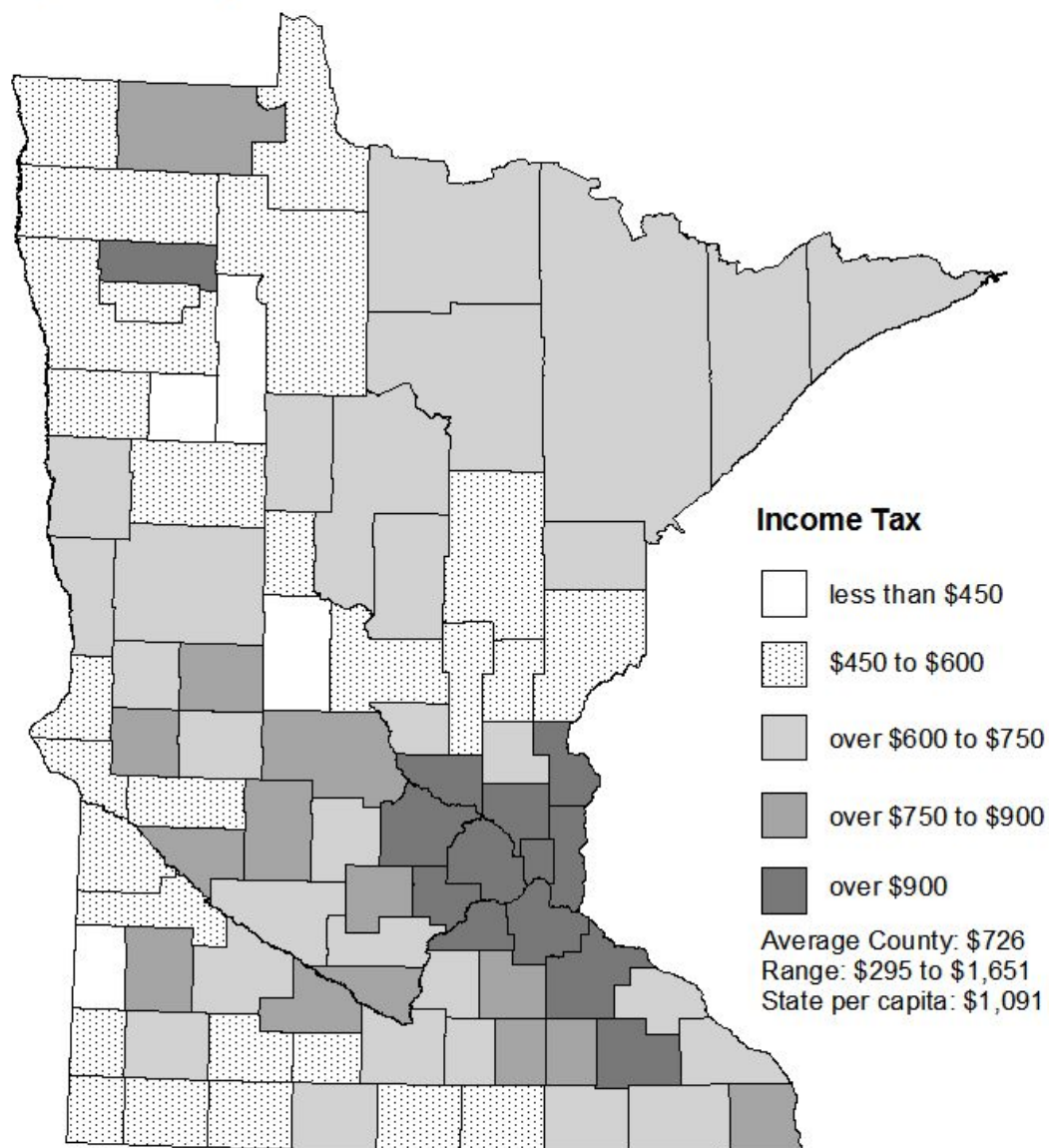
In 1999 Minnesota reduced its income tax rates to 5.5 percent, 7.25 percent, and 8 percent.

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

⁸ The total includes \$400,000 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.

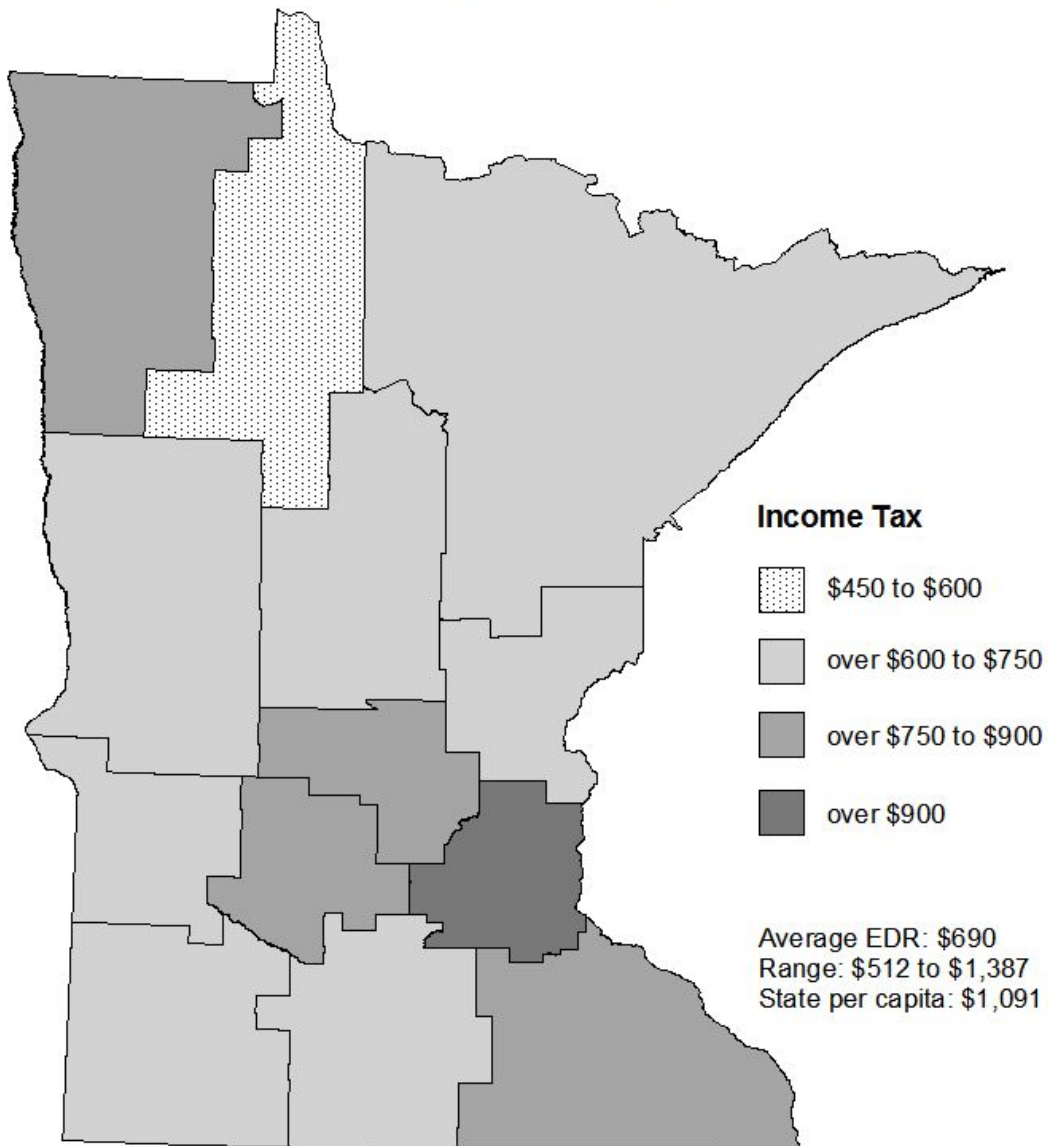
⁹ The Department of Revenue used a new method of assigning returns to counties beginning in 2003, resulting in some shifting in comparison to previous years' data.

Individual Income Tax per capita, 2004 by County*



* Minnesota residents only.

Individual Income Tax per capita, 2004 by Economic Development Region*



* Minnesota residents only.

The Past Five Years of Individual Income Tax

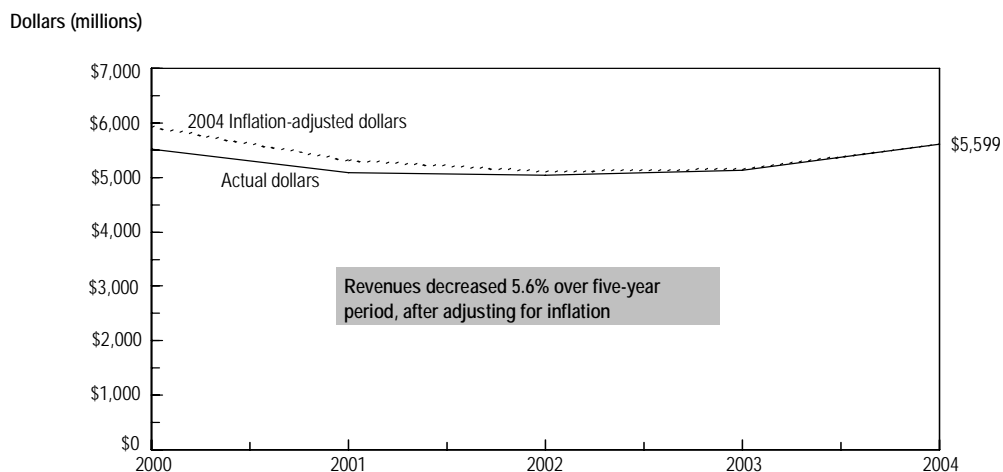
The table below shows the distribution of individual income tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of individual income tax for that same period in current (actual) and constant (inflation-adjusted) dollars.

Individual Income Tax, Residents Only: 2000 to 2004

Current dollars, in thousands

	2000	2001	2002	2003	2004	5-Yr. Chg. Tax
State	\$5,516,992	\$5,087,950	\$5,048,691	\$5,122,292	\$5,599,480	1%
Northern Regions						
Northwest (1)	60,429	59,704	58,728	57,745	65,627	9
Headwaters (2)	37,538	37,693	38,955	37,488	40,830	9
Arrowhead (3)	225,162	212,645	218,359	208,111	224,667	0
West Central (4)	134,099	130,516	134,629	132,850	146,375	9
Five (5)	92,983	102,027	98,430	87,856	97,331	5
East Central (7E)	99,425	105,110	108,231	102,526	111,339	12
Southern Regions						
Six East (6E)	86,106	81,336	83,173	80,316	90,319	5
Upper MN Valley (6W)	27,586	26,708	27,904	27,139	29,795	8
Central MN (7W)	282,113	289,665	298,883	305,538	332,929	18
Southwest (8)	72,752	68,786	71,919	65,117	71,981	-1
Nine (9)	165,275	153,243	155,364	151,411	159,413	-4
Southeastern MN (10)	403,663	389,193	389,170	385,470	418,995	4
Total Nonmetro	\$1,687,131	\$1,656,625	\$1,683,745	\$1,641,568	\$1,789,600	6%
Metro Region						
Hennepin County	1,911,565	1,623,804	1,564,614	1,636,961	1,810,745	-5
Ramsey County	575,667	507,902	494,449	494,879	531,724	-8
Remaining Metro	1,342,628	1,299,619	1,305,883	1,348,884	1,467,411	9
Total Metro	\$3,829,860	\$3,431,325	\$3,364,947	\$3,480,724	3,809,880	-1%

Statewide Income Tax, Residents Only



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 2005 Sales/Use Tax: \$4.47 billion (gross)
\$4.28 billion (net after refunds)

A total of \$4,465,076,652 in state sales/use taxes was collected during calendar year 2005. The net amount of sales/use tax after the reduction of capital equipment refunds of \$186.3 million was \$4,278,798,146. Of the \$4.28 billion in net sales taxes, about \$653 million was collected from returns filed by out-of-state taxpayers, resulting in \$3.6 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 2005, 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 2005, total capital equipment refunds are \$186.3 million. The data in the historical table and graph on page 70 have been adjusted to reflect refund claims.

Amounts Not Allocated to Minnesota

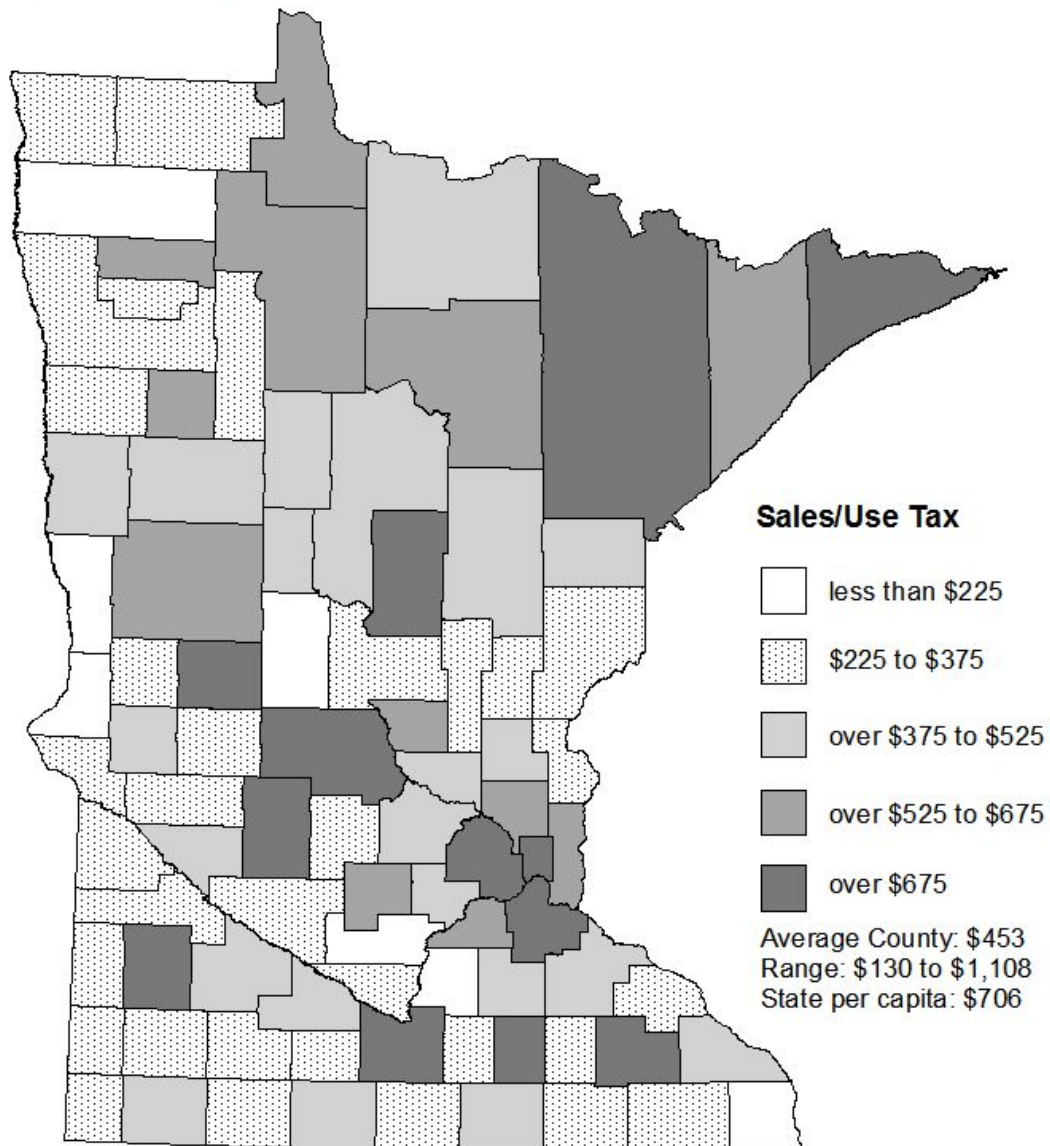
About \$653 million of sales/use taxes are collected from returns filed by out-of-state taxpayers. This amount was not allocated to Minnesota in this report since the taxpayer’s residence and/or place of business is unknown, nor is it included in the five-year historical table on page 70. The table on the following page lists the amounts and percentages for the past six years.

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

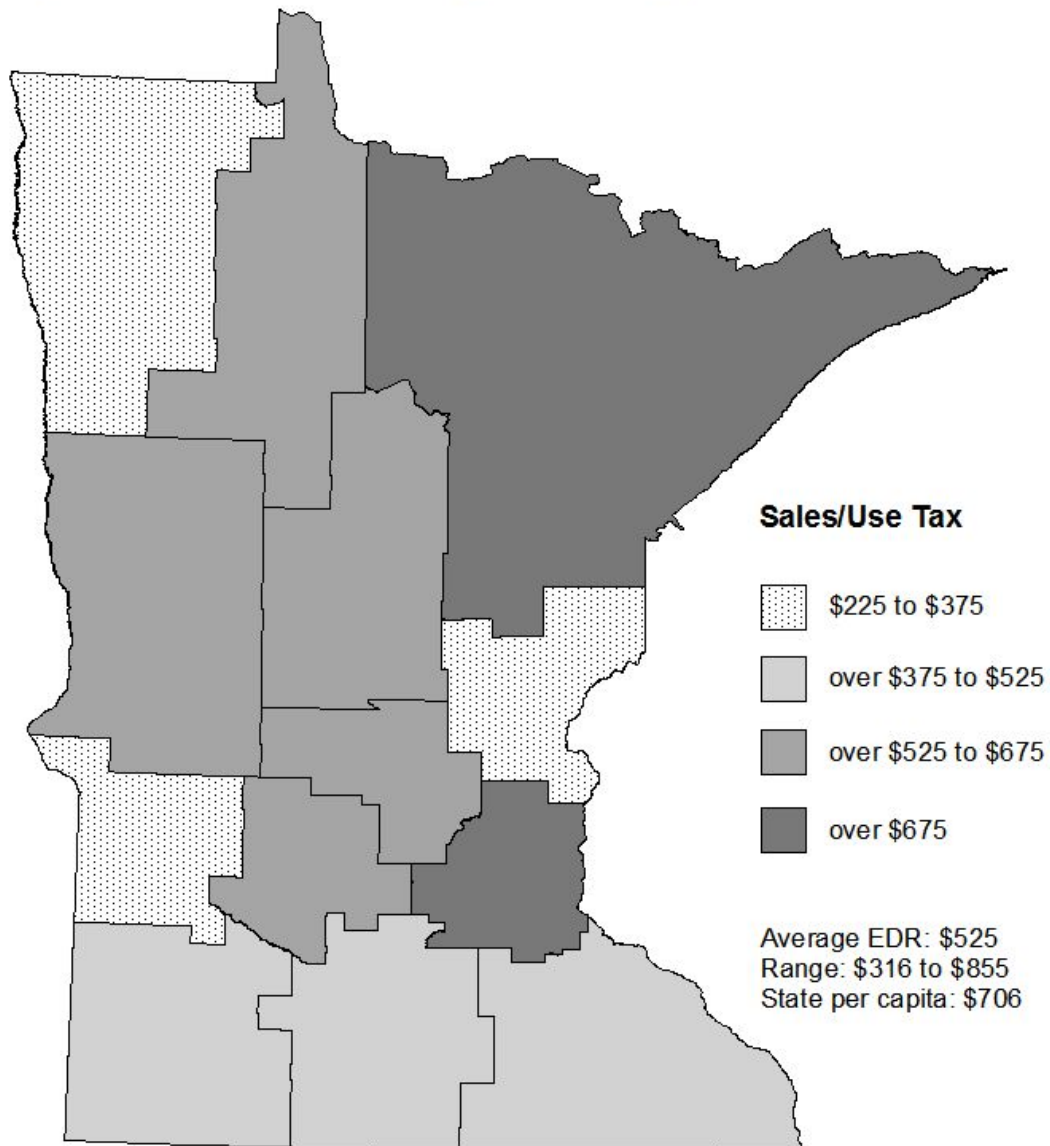
	Allocated to Minnesota		Not Allocated to Minnesota		
Year	Amount	Percent	Amount	Percent	Total
2000	\$3,023,456	83.0%	\$617,195	17.0%	\$3,640,651
2001 (est.)	3,049,109	82.2	661,987	17.8	3,711,096
2002 (est.)	3,281,839	85.7	547,051	14.3	3,828,890
2003	3,369,933	86.3	536,793	13.7	3,906,727
2004	3,542,797	85.9	579,820	14.1	4,122,617
2005	3,625,842	84.7	652,956	15.3	4,278,798

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, 2005 by County



Sales/Use Tax per capita, 2005 by Economic Development Region



The Past Five Years of Sales/Use Tax

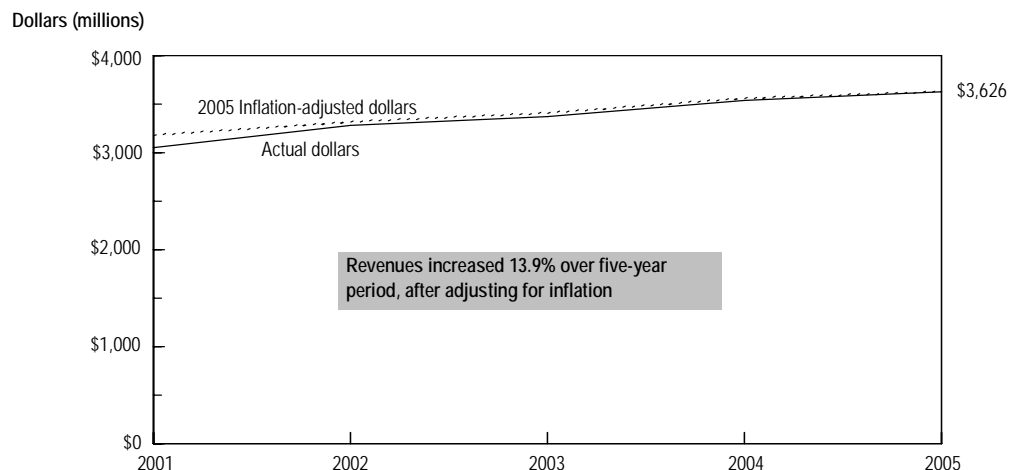
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Sales/Use Tax, Residents Only: 2001 to 2005

Current dollars, in thousands

	2001	2002	2003	2004	2005	5-Yr. Chg.
State	\$3,049,109	\$3,281,839	\$3,369,933	\$3,542,797	\$3,625,842	19%
Northern Regions						
Northwest (1)	26,493	27,659	27,948	30,466	27,577	4
Headwaters (2)	34,998	38,301	39,607	42,604	43,183	23
Arrowhead (3)	168,248	195,779	204,118	215,696	225,092	34
West Central (4)	92,902	105,056	110,946	121,105	123,805	33
Five (5)	77,005	86,100	88,299	93,736	93,229	21
East Central (7E)	47,405	53,616	54,588	58,598	58,996	24
Southern Regions						
Six East (6E)	52,540	54,259	54,976	60,538	62,402	19
Upper MN Valley (6W)	13,970	13,843	14,383	15,181	15,270	9
Central MN (7W)	160,443	194,292	199,262	213,025	219,252	37
Southwest (8)	45,092	43,559	47,012	48,303	52,420	16
Nine (9)	100,857	102,036	104,452	111,242	113,035	12
Southeastern MN (10)	196,095	222,268	229,852	244,013	242,908	24
Total Nonmetro	\$1,016,048	\$1,136,770	\$1,175,441	\$1,254,507	\$1,277,168	26%
Metro Region						
Hennepin County	1,093,182	1,142,007	1,177,365	1,210,716	1,240,319	13
Ramsey County	386,657	379,433	377,276	385,647	394,259	2
Remaining Metro	553,222	623,629	639,851	691,927	714,096	29
Total Metro	\$2,033,061	\$2,145,069	\$2,194,492	\$2,288,290	\$2,348,674	16%

Statewide Sales/Use Tax



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.)

The table below contains a historical overview of the allocation of the motor vehicle sales tax. See “Recent Law Changes” on the next page for more on how the tax revenues will be distributed in fiscal years 2008 and thereafter.

Allocation of Motor Vehicle Sales Tax Revenues

	FY 1992-2001	FY 2002	FY 2003	FY 2004-2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012 and after
General Fund	100%	69.14%	46.25%	46.25%	36.25%	26.25%	12.25%	6.25%	0.00%
Highway User Tax Distribution Fund		30.86	32.00	30.00	not more than 38.25	not more than 44.25	not more than 50.25	not more than 56.25	not more than 60
County State Aid Fund				0.65					
Municipal State Aid Fund				0.17					
Metropolitan Area Transit Fund			20.50	21.50	20.50				
Greater Minnesota Transit Fund			1.25	1.43	1.25				
Transit purposes					at least 25.5	at least 29.5	at least 33.5	at least 37.5	at least 40

Tax Amount and Reporting

Calendar Year 2005 Motor Vehicle Sales Tax: \$547.2 million

The total 2005 motor vehicle sales tax is \$547,202,743. 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 2005 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 among 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.

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 \$547.2 million tax revenue to the 87 counties.

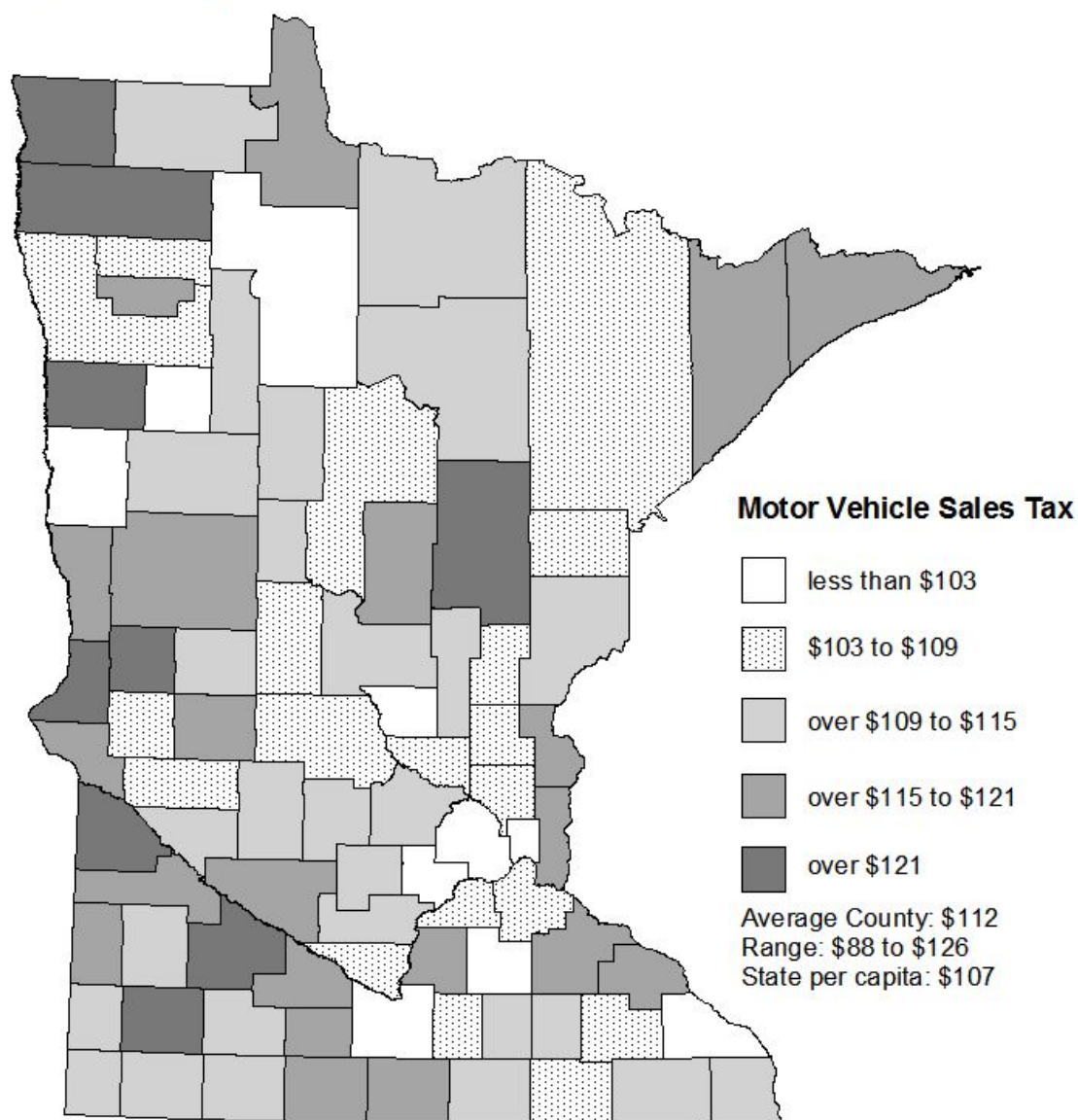
Motor vehicle sales tax data was obtained from the Department of Revenue. Since last year's report was issued, the department has corrected the 2004 motor vehicle sales tax total after recognizing a calculation error. The historical tables include the corrected 2004 total of \$573.3 million, which was allocated to the 87 counties using the methodology described earlier.

Recent Law Changes

The 2005 omnibus transportation bill proposed a constitutional amendment providing for the phase-in of the full dedication of the motor vehicle sales tax to transportation purposes.¹⁰ The amendment was on the ballot at the 2006 general election and passed. As a result, the share of motor vehicle sales tax revenues dedicated to transportation will increase from fiscal years 2008 to 2012. Beginning in fiscal year 2012, at least 40 percent of revenues must be spent for transit purposes, and not more than 60 percent must go to the highway user tax distribution fund.

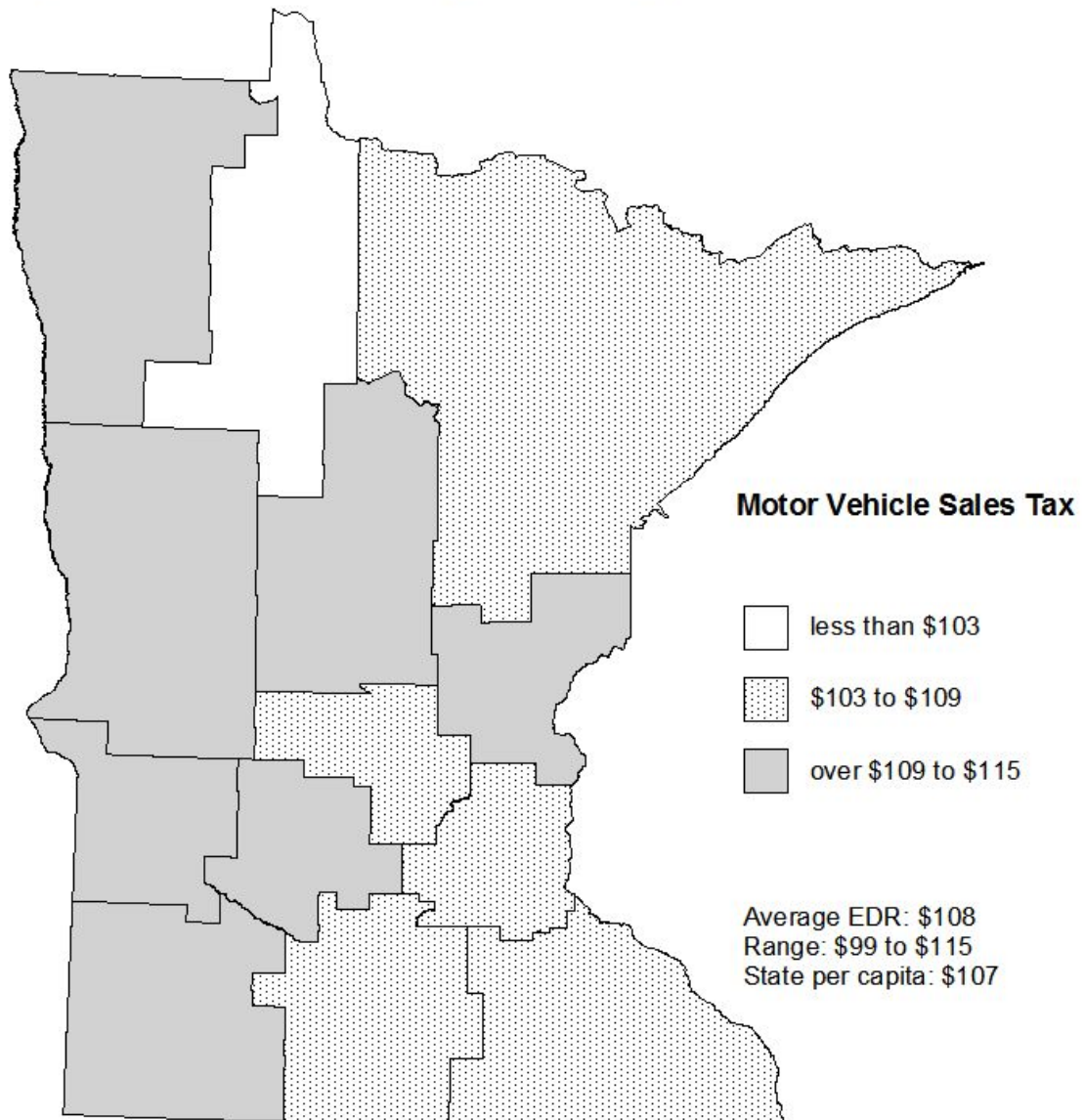
¹⁰ The 2005 transportation bill (Laws 2005, chapter 88) was vetoed by the governor, but since constitutional amendments are not subject to veto, the amendment was put before the voters in November 2006.

Motor Vehicle Sales Tax per capita, 2005 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, 2005 by Economic Development Region



The Past Five Years of the Motor Vehicle Sales Tax

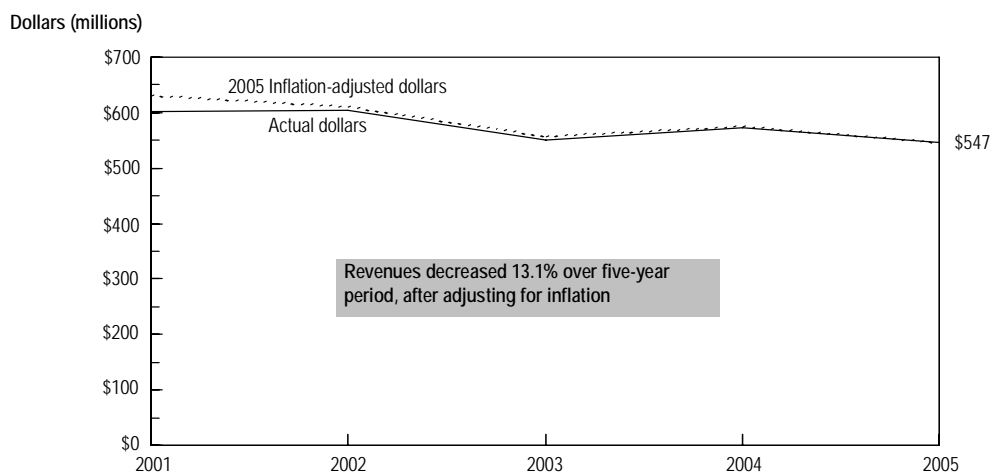
The table below shows the distribution of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle sales tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Motor Vehicle Sales Tax: 2001 to 2005

Current dollars, in thousands						
	2001	2002	2003	2004*	2005	5-Yr. Chg. Tax
State	\$603,251	\$603,649	\$550,857	\$573,347	\$547,203	-10%
Northern Regions						
Northwest (1)	10,919	10,965	9,979	10,424	9,861	-11
Headwaters (2)	8,305	8,482	7,824	8,253	7,885	-6
Arrowhead (3)	38,875	39,090	35,508	36,976	35,183	-10
West Central (4)	25,414	25,660	23,652	24,879	23,740	-7
Five (5)	19,155	19,253	17,793	18,824	17,973	-7
East Central (7E)	18,250	18,569	17,225	18,281	17,612	-4
Southern Regions						
Six East (6E)	14,845	14,866	13,541	14,122	13,433	-10
Upper MN Valley (6W)	6,342	6,245	5,575	5,809	5,498	-15
Central MN (7W)	40,464	41,449	38,431	40,794	39,518	-3
Southwest (8)	15,009	15,110	13,662	14,315	13,607	-10
Nine (9)	27,412	27,190	24,794	25,882	24,613	-11
Southeastern MN (10)	56,695	57,131	52,425	54,598	52,003	-9
Total Nonmetro	\$281,685	\$284,009	\$260,410	\$273,158	\$260,926	-8%
Metro Region						
Hennepin County	134,829	131,097	118,059	120,916	114,287	-16
Ramsey County	57,895	57,958	51,701	52,992	49,835	-15
Remaining Metro	128,842	130,586	120,687	126,281	122,154	-6
Total Metro	\$321,566	\$319,640	\$290,447	\$300,189	\$286,277	-12%

* Revised amount.

Statewide Motor Vehicle Sales Tax



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 2005 Motor Vehicle License Tax: \$493.3 million

The total motor vehicle license registration tax for calendar year 2005 was \$493,254,828. 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 82 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 83 for description of the allocation of the Highway User Tax Distribution Fund.)

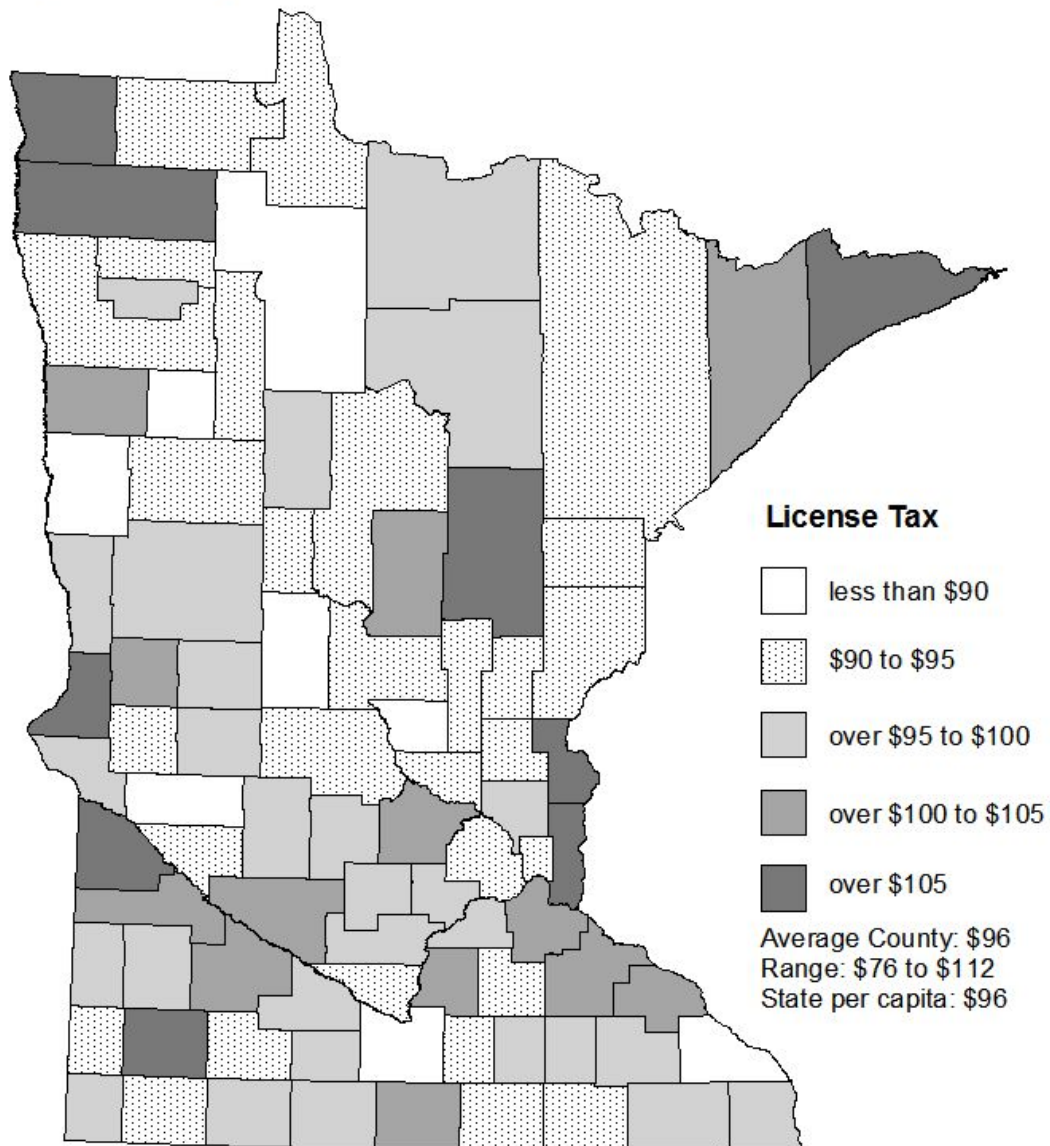
The statewide motor vehicle license tax amount was obtained from the Department of Revenue.

Recent Law Changes

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

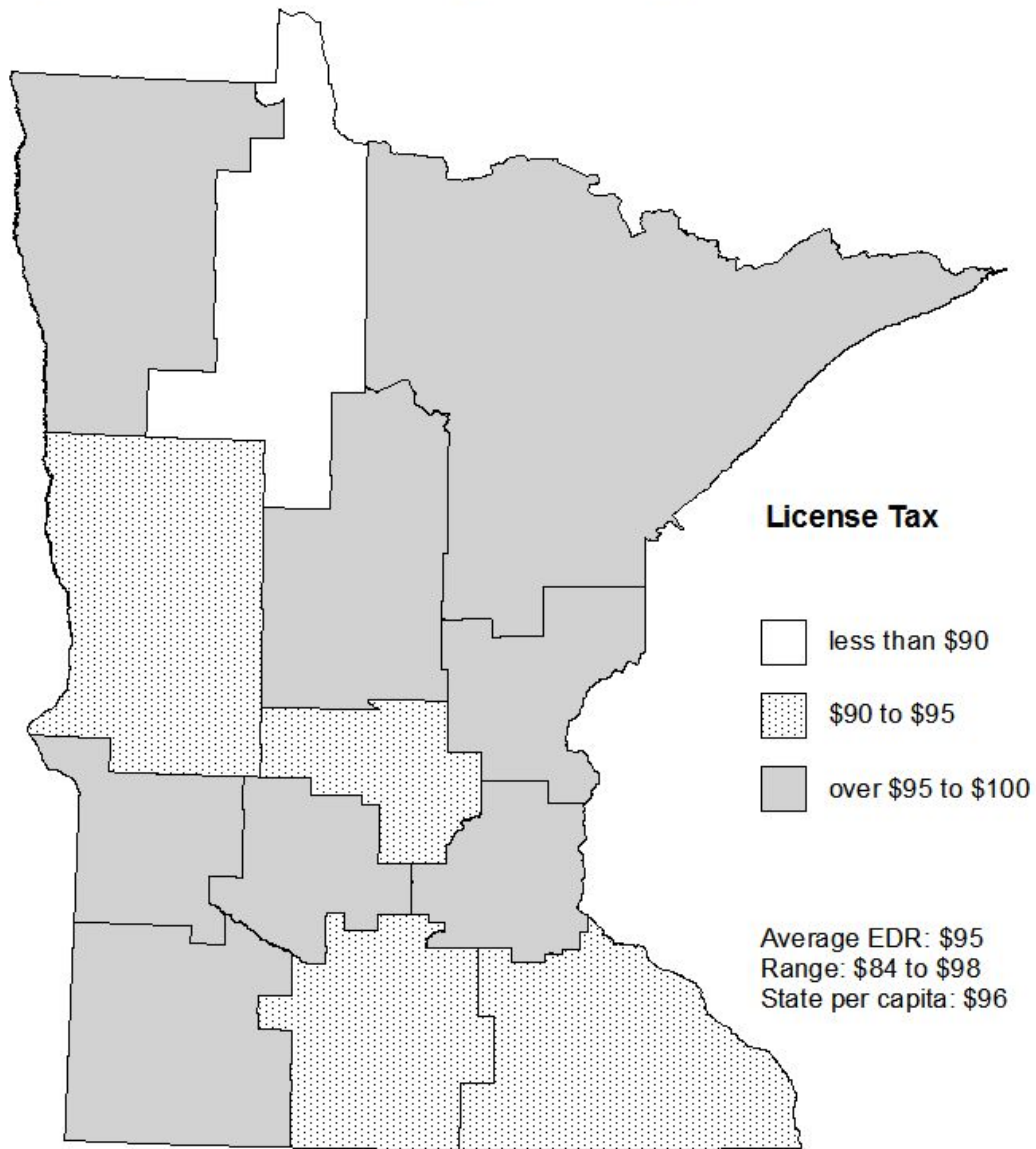
Year of vehicle registration in Minnesota	Flat tax	Plus	Total tax not to exceed
1	\$10	1.25% of base value	\$10 + 1.25% of total value
2	\$10	1.25% of base value	\$189
3-10	\$10	1.25% of base value	\$99
11 and up	\$10	\$25	\$35

Motor Vehicle License Tax per capita, 2005 by County*



* Although it may be more appropriate to display this information on a per vehicle basis, population, which is a standardized measure, is used instead for comparability with the maps for other aids and taxes.

Motor Vehicle License Tax per capita, 2005 by Economic Development Region



The Past Five Years of the Motor Vehicle License Tax

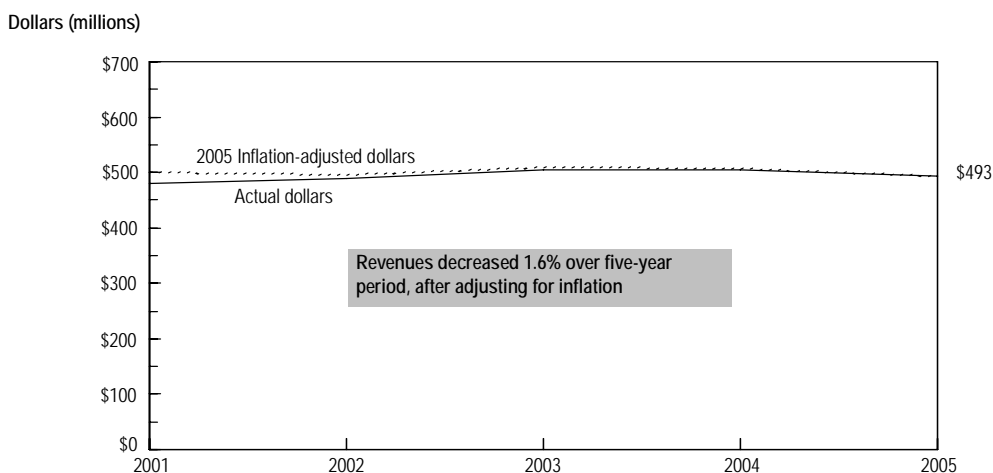
The table below shows the distribution of the motor vehicle license tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle license tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle License Tax: 2001 to 2005

Current dollars, in thousands

	2001	2002	2003	2004	2005	5-Yr. Chg. Tax
State	\$480,152	\$488,487	\$504,950	\$504,901	\$493,255	3%
Northern Regions						
Northwest (1)	8,108	8,295	8,559	8,633	8,351	3
Headwaters (2)	6,098	6,364	6,706	6,812	6,684	10
Arrowhead (3)	29,539	30,271	31,292	31,514	30,798	4
West Central (4)	18,858	19,442	20,369	20,745	20,293	8
Five (5)	14,316	14,627	15,388	15,778	15,395	8
East Central (7E)	13,823	14,322	15,105	15,480	15,239	10
Southern Regions						
Six East (6E)	11,255	11,427	11,792	11,871	11,514	2
Upper MN Valley (6W)	4,731	4,737	4,747	4,802	4,645	-2
Central MN (7W)	31,586	33,022	34,807	35,639	35,343	12
Southwest (8)	11,221	11,394	11,628	11,791	11,499	2
Nine (9)	20,653	20,847	21,599	21,762	21,183	3
Southeastern MN (10)	43,846	44,830	46,627	46,723	45,590	4
Total Nonmetro	\$214,034	\$219,576	\$228,619	\$231,549	\$226,534	6%
Metro Region						
Hennepin County	111,863	109,996	111,938	109,542	105,792	-5
Ramsey County	47,159	48,169	48,339	47,573	45,894	-3
Remaining Metro	107,096	110,746	116,053	116,237	115,034	7
Total Metro	\$266,118	\$268,911	\$276,330	\$273,353	\$266,720	0%

Statewide Motor Vehicle License Tax



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.¹¹ 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.¹²

Tax Amount and Reporting

Calendar Year 2005 Motor Fuels Tax: \$656.7 million

The total net amount after refunds of the motor fuels tax for calendar year 2005 was \$656,715,635. 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.

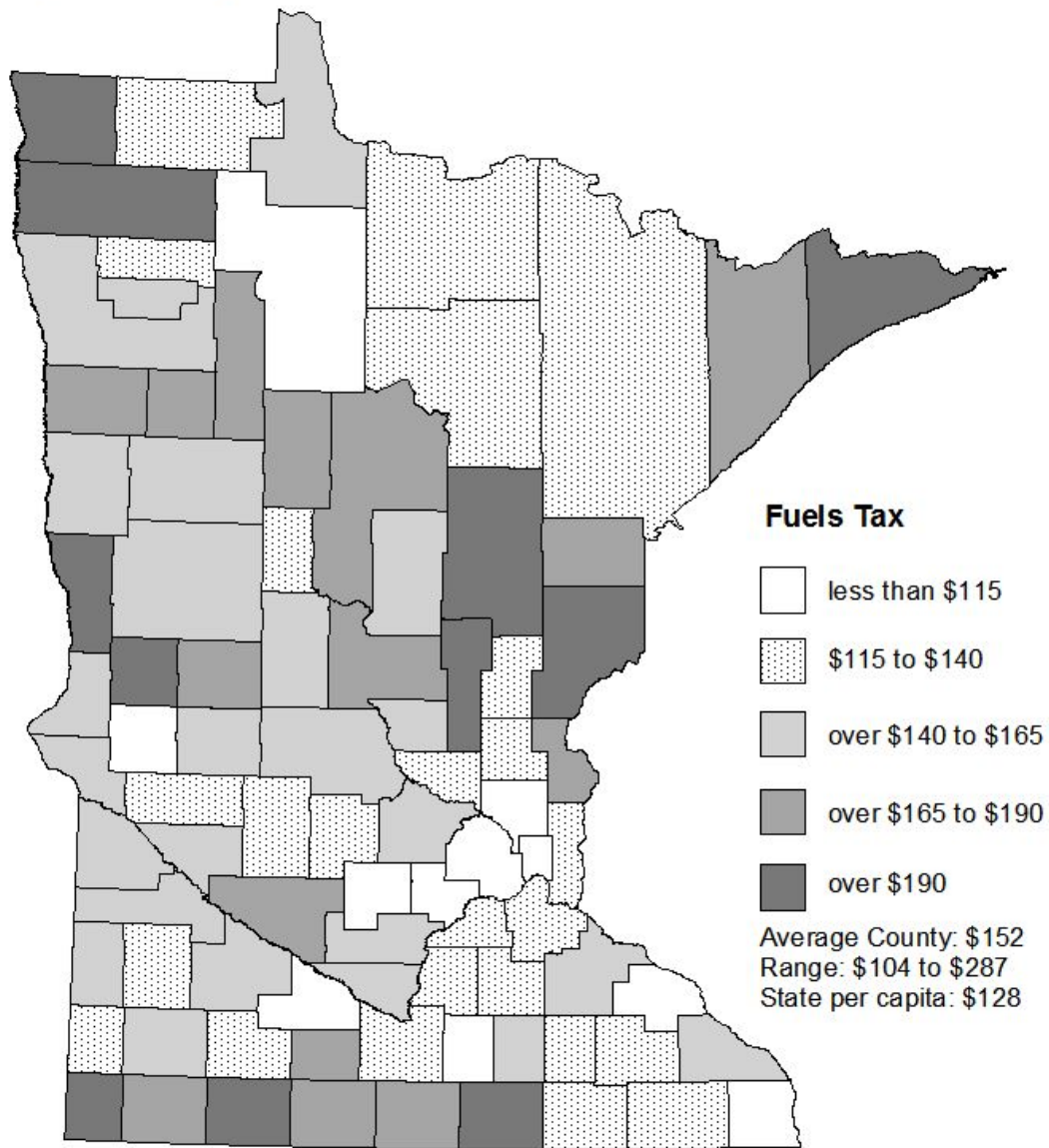
The highway aids listed in the tables estimate how much each area received from the above distribution. Like both the motor vehicle excise tax and the motor vehicle license tax, the amount of motor fuels tax paid by taxpayers in each county is unknown. For purposes of this report, an estimate was made for each county based upon the total number of vehicle miles traveled in each county in 2005 as a proportion of the total vehicle miles traveled within the state in 2005.

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

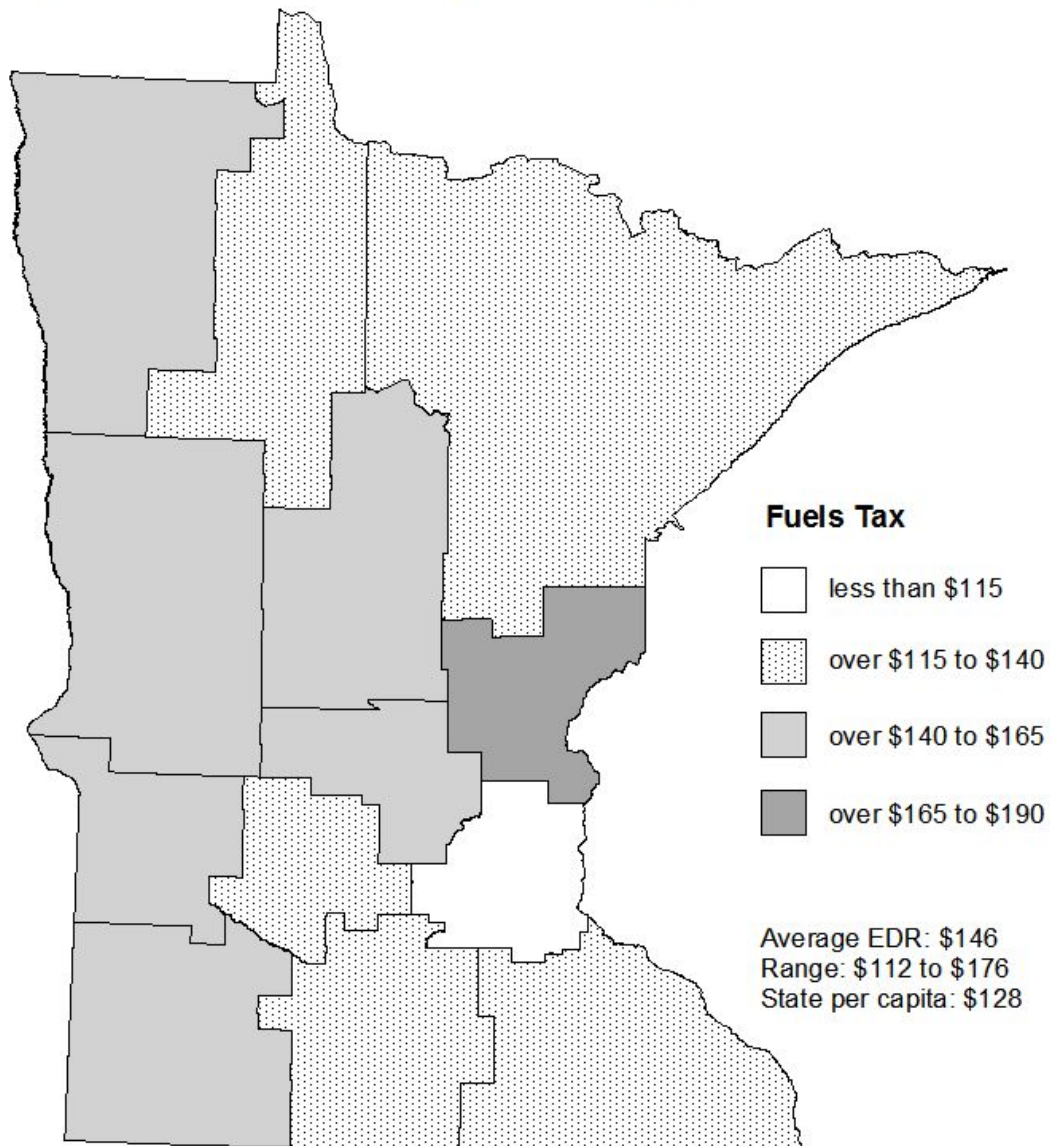
¹¹ Alternative fuels, such as liquefied natural gas and high-alcohol gasoline, are taxed at rates proportional to relative energy content.

¹² 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, 2005 by County



Motor Vehicle Fuels Tax per capita, 2005 by Economic Development Region



The Past Five Years of the Motor Vehicle Fuels Tax

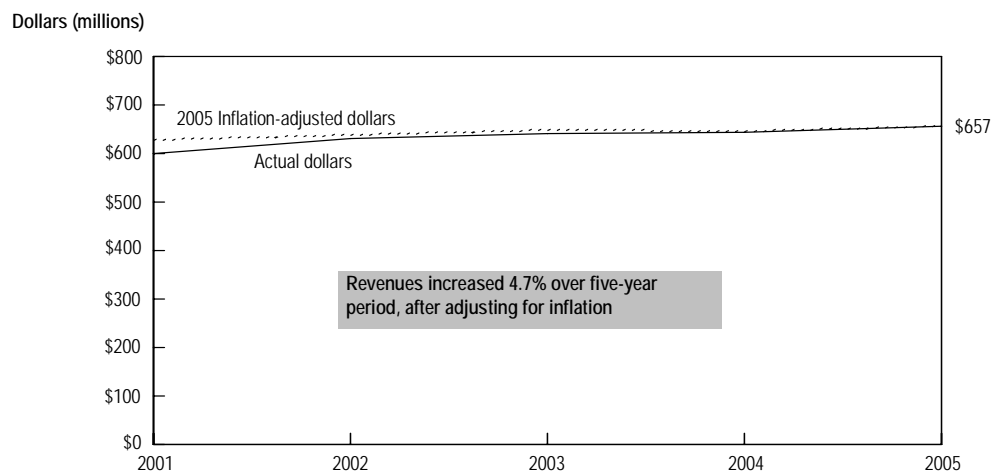
The table shows the distribution of the motor vehicle fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle fuels tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle Fuels Tax: 2001 to 2005

Current dollars, in thousands

	2001	2002	2003	2004	2005	5-Yr. Chg. Tax
State	\$600,914	\$630,463	\$641,738	\$643,837	\$656,716	9%
Northern Regions						
Northwest (1)	12,304	12,751	13,111	13,121	13,106	7
Headwaters (2)	9,983	10,670	10,837	10,646	10,932	10
Arrowhead (3)	42,034	43,842	44,361	44,193	44,930	7
West Central (4)	30,320	32,409	33,118	34,045	34,777	15
Five (5)	23,101	24,362	24,915	25,527	25,956	12
East Central (7E)	24,464	25,838	26,578	26,988	27,709	13
Southern Regions						
Six East (6E)	14,100	15,070	15,313	15,217	15,551	10
Upper MN Valley (6W)	6,725	6,981	7,162	6,970	7,001	4
Central MN (7W)	44,925	48,343	50,368	52,380	53,679	19
Southwest (8)	18,105	19,019	19,372	18,831	19,162	6
Nine (9)	27,742	29,758	30,841	30,152	30,717	11
Southeastern MN (10)	58,758	62,105	63,320	64,380	65,472	11
Total Nonmetro	\$312,560	\$331,151	\$339,296	\$342,451	\$348,992	12%
Metro Region						
Hennepin County	123,204	125,768	125,685	124,277	125,874	2
Ramsey County	52,930	54,457	54,201	53,570	54,079	2
Remaining Metro	112,220	119,088	122,556	123,539	127,771	14
Total Metro	\$288,354	\$299,312	\$302,442	\$301,386	\$307,724	7%

Statewide Motor Vehicle Fuels Tax



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. For tax years 2001 through 2006, the formula weights sales 75 percent and property and payroll 12.5 percent each.¹³

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

2004 Corporate Income Tax: \$580.4 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, 2004. (Primarily, returns from 2003 were filed in calendar year 2004.) The total statewide corporate tax amount of \$580,378,936 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.¹⁴ This method allowed allocation of the entire \$580.4 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.

¹³ For 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.

¹⁴ 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 92, 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 Returns¹⁵

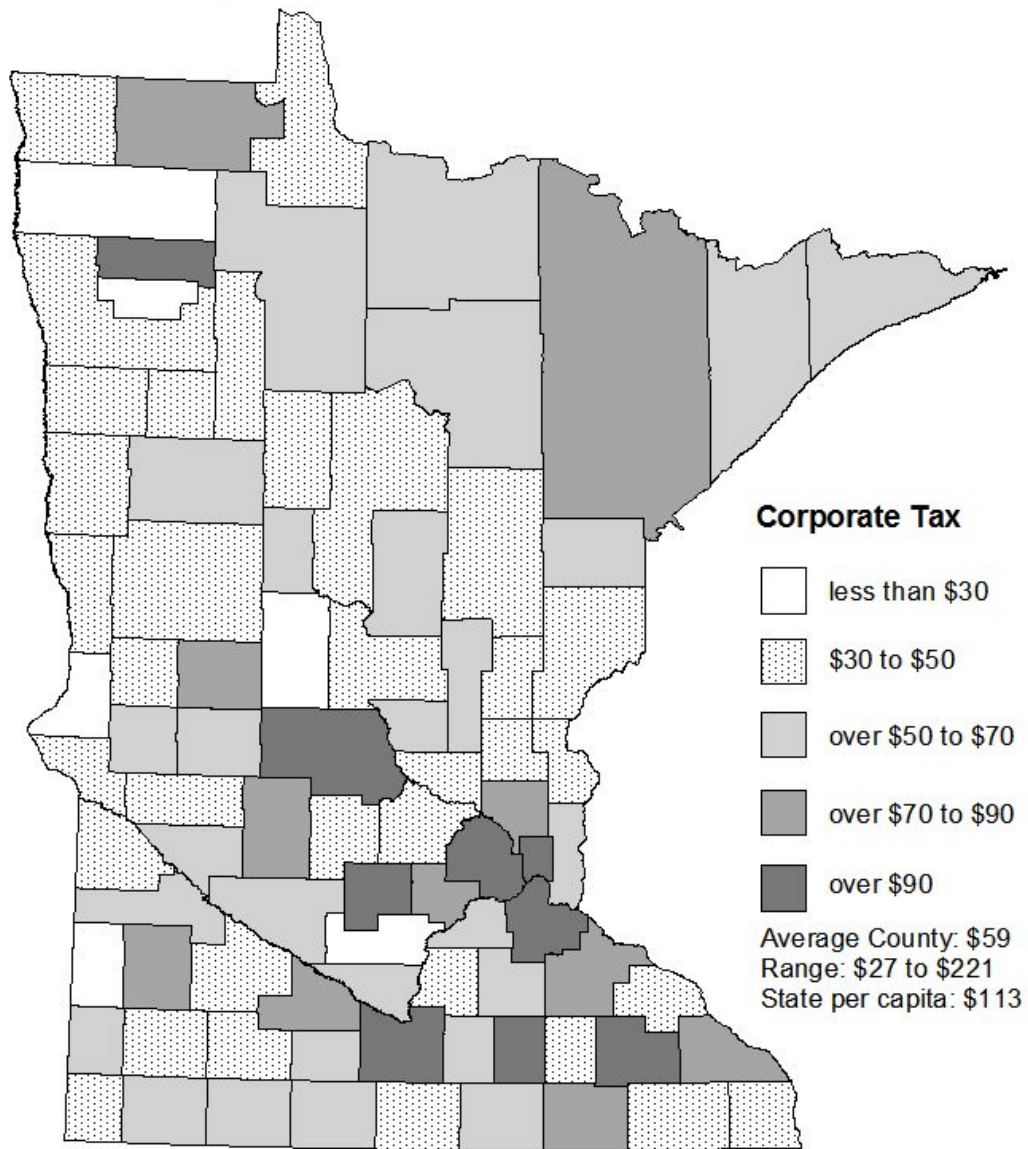
Returns Filed in 2004	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	12,570	25.8%	\$464,026,357	80.0%	\$36,915
Nonunitary Returns	<u>36,179</u>	<u>74.2</u>	<u>116,352,579</u>	<u>20.0</u>	<u>3,216</u>
Total	48,749	100.0%	\$580,378,936	100.0%	\$11,905

By Type of Return

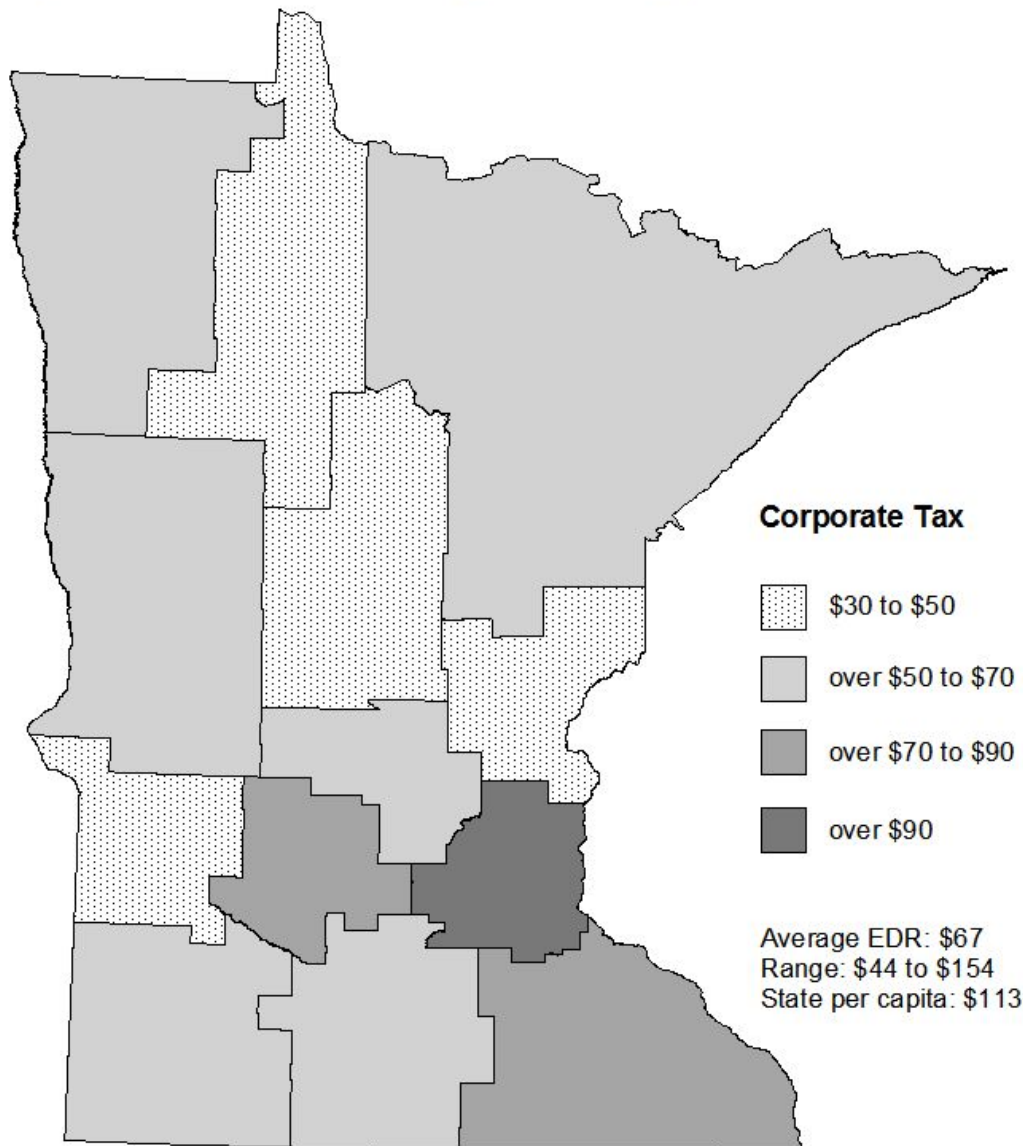
Returns Filed in 2004	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	8,664	17.8%	\$46,227,799	8.0%	\$5,336
Minimum Tax	6,937	14.2	3,509,522	0.5	506
No Tax	<u>9,702</u>	<u>19.9</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	25,303	51.9%	\$49,737,321	8.6%	\$1,966
Multistate Corporations					
Regular Tax	9,950	20.4%	\$516,038,130	88.9%	\$51,863
Minimum Tax	6,894	14.1	14,603,485	2.5	2,118
No Tax	<u>6,602</u>	<u>13.5</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	23,446	48.1%	\$530,641,615	91.4%	\$22,633
All Corporations					
Regular Tax	18,614	38.2%	\$562,265,929	96.9%	\$30,207
Minimum Tax	13,831	28.4	18,113,007	3.1	1,310
No Tax	<u>16,304</u>	<u>33.4</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	48,749	100.0%	\$580,378,936	100.0%	\$11,905

¹⁵ 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, 2004 by County



Corporate Tax per capita, 2004 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.

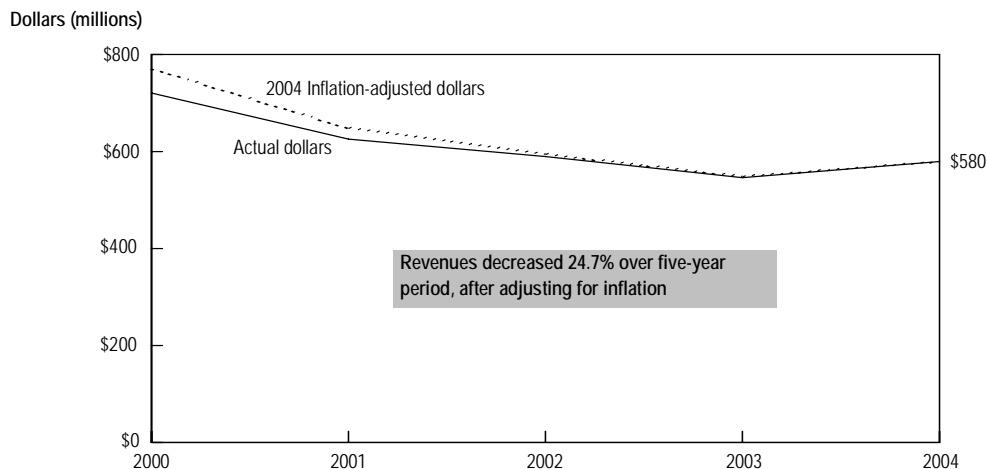
Corporate Franchise Tax: 2000 to 2004

Current dollars, in thousands

	2000	2001	2002*	2003*	2004	5-Yr. Chg. Tax
State	\$719,705	\$624,848	\$590,966	\$545,714	\$580,379	-19%
Northern Regions						
Northwest (1)	6,879	4,955	4,915	4,695	4,954	-28
Headwaters (2)	5,565	3,856	3,730	3,656	3,720	-33
Arrowhead (3)	31,665	23,182	21,890	20,028	21,244	-33
West Central (4)	14,593	12,739	11,968	10,886	11,574	-21
Five (5)	11,119	7,892	7,891	7,570	8,064	-27
East Central (7E)	8,450	6,374	6,679	6,423	6,984	-17
Southern Regions						
Six East (6E)	10,901	9,292	8,745	8,146	8,603	-21
Upper MN Valley (6W)	3,206	2,441	2,439	2,230	2,278	-29
Central MN (7W)	30,089	24,982	25,219	23,378	24,847	-17
Southwest (8)	9,516	7,548	6,963	6,778	6,711	-29
Nine (9)	20,529	16,407	15,428	14,354	14,892	-27
Southeastern MN (10)	53,451	45,742	44,791	41,572	42,806	-20
Total Nonmetro	\$205,964	\$165,412	\$160,658	\$149,715	\$156,676	-24%
Metro Region						
Hennepin County	304,734	272,037	253,233	231,960	247,725	-19
Ramsey County	103,310	87,713	82,290	75,024	80,564	-22
Remaining Metro	105,697	99,687	94,786	89,015	95,414	-10
Total Metro	\$513,741	\$459,437	\$430,308	\$395,999	\$423,703	-18%

* The distribution of corporate franchise tax among regions for 2002 and 2003 has been revised to correct for an error overstating 2002 and 2003 payroll in Lake of the Woods County, as reported in County Business Patterns.

Statewide Corporate Franchise Tax



State General 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 general property tax, as is property at the Minneapolis-St. Paul International Airport and the St. Paul intermediate airport.

Tax Amount and Reporting

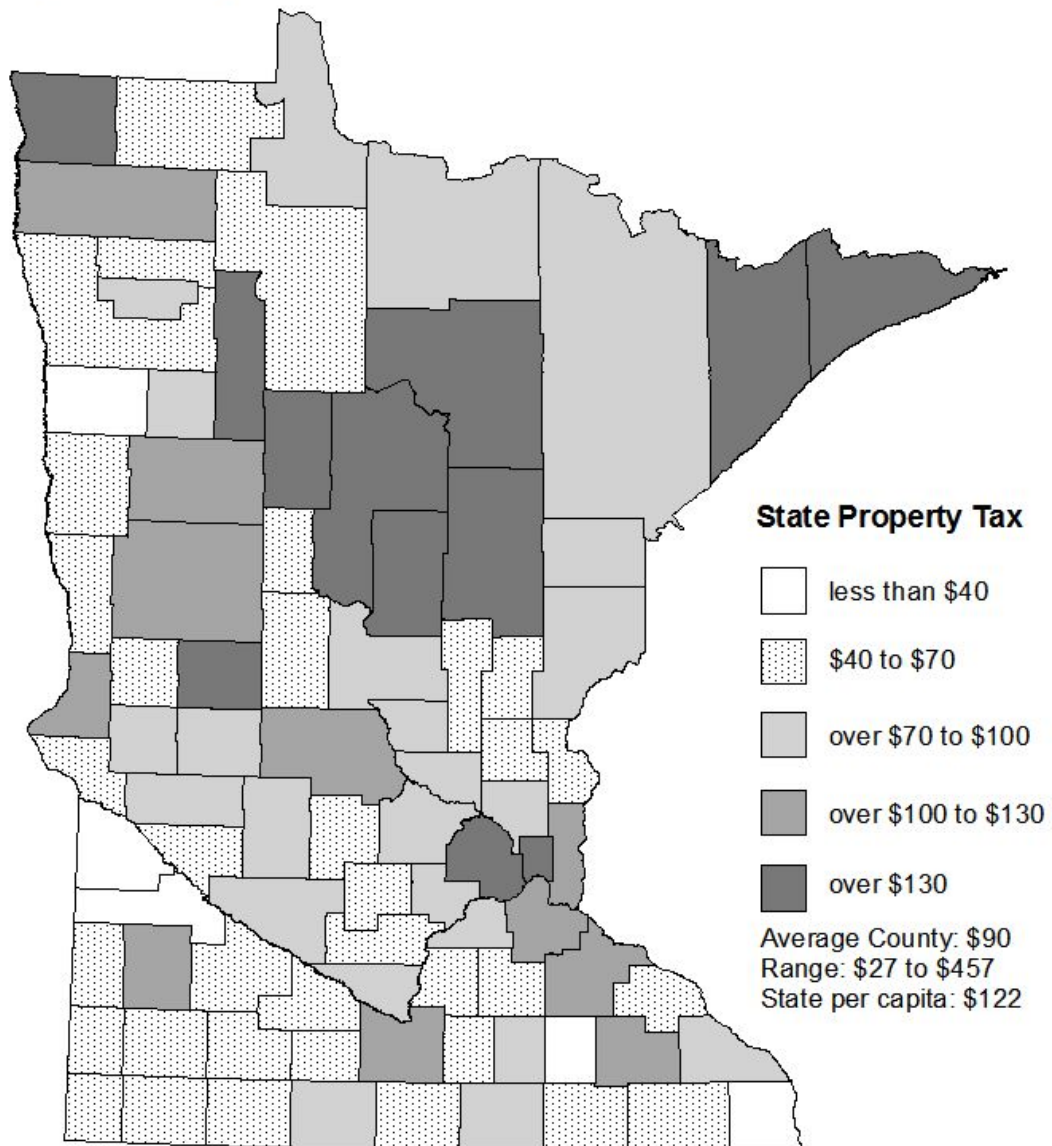
Payable Year 2005 State General Property Tax: \$625.6 million

For 2005, the state tax rate was 51.121 percent based on a prescribed levy of \$629.3 million. The actual levy was \$625.6 million due to changes made in the tax base after the rate was established.¹⁶ 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.

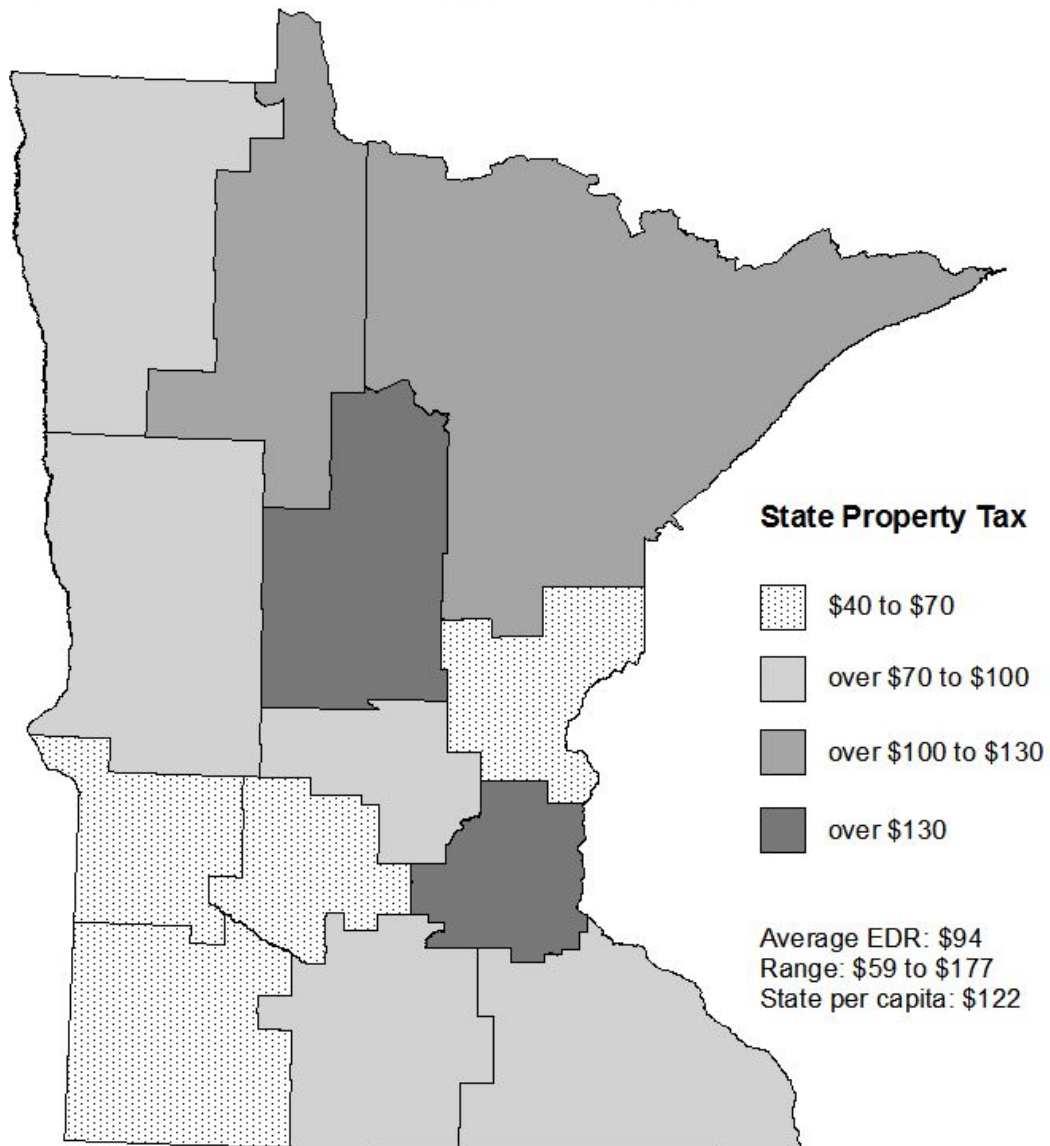
Approximately \$47.2 million, or 7.5 percent, of the state tax was levied against seasonal recreational property; the remainder was levied against commercial/industrial/public utility property.

¹⁶ 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 (i.e., primarily the tax on certain transmission and distribution lines). This amount is not included in this report because its distribution is unknown.

State General Property Tax per capita, 2005 by County



State General Property Tax per capita, 2005 by Economic Development Region



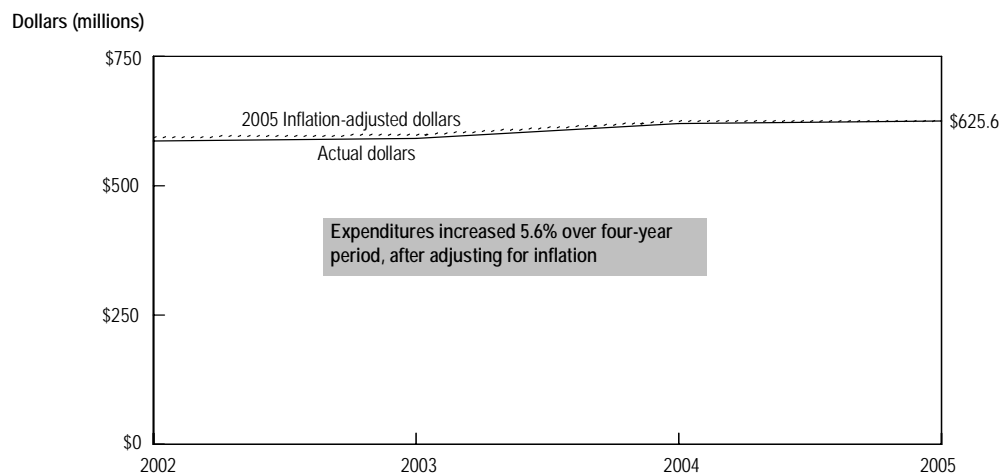
The First Four Years of State General Property Tax

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

State General Property Tax: Payable 2002 to 2005

Current dollars, in thousands						
	2002	2003	2004	2005	Percent of Total, 2005	4-Yr. Chg. Tax
State	\$585,343	\$592,241	\$621,124	\$625,576	100.0%	7%
Northern Regions						
Northwest (1)	6,828	6,068	6,302	6,330	1.0	-7
Headwaters (2)	7,277	7,288	8,081	8,694	1.4	19
Arrowhead (3)	28,903	28,524	32,403	34,949	5.6	21
West Central (4)	16,166	17,176	19,511	21,121	3.4	31
Five (5)	20,140	21,609	25,346	28,230	4.5	40
East Central (7E)	7,258	7,610	8,782	9,717	1.6	34
Southern Regions						
Six East (6E)	7,162	7,393	7,977	8,303	1.3	16
Upper MN Valley (6W)	2,673	2,731	2,826	2,828	0.5	6
Central MN (7W)	28,458	29,730	32,452	34,119	5.5	20
Southwest (8)	7,837	7,604	7,792	7,566	1.2	-3
Nine (9)	15,215	15,719	16,749	17,335	2.8	14
Southeastern MN (10)	34,244	35,314	36,927	38,699	6.2	13
Total Nonmetro	\$182,161	\$186,766	\$205,150	\$217,891	34.8%	20%
Metro Region						
Hennepin County	229,287	224,553	222,188	214,055	34.2	-7
Ramsey County	65,809	69,661	74,342	72,619	11.6	10
Remaining Metro	108,085	111,261	119,444	121,011	19.3	12
Total Metro	\$403,182	\$405,475	\$415,974	\$407,685	65.2%	1%

Statewide State General Property Tax



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 2005 by type of taxing district, including the state property tax levy

B. Property Valuation of taxable real and personal property for the 2004 assessment (taxes payable in 2005), including the total market value, referendum market value, and net tax capacity

C. The Average Tax Rates for taxes payable in 2005 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).

	COUNTY			REGION	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2004-2005)					
Human Services Aid (Calendar 2005)					
Medical Assistance					
Minnesota Family Investment Program					
General Assistance including GAMC					
Social Services					
Miscellaneous					
Total					
Highway Aid (Calendar 2005)					
County Aid					
Municipal Aid					
Township Aid					
Total					
Local Government Aid (Calendar 2005)					
Disparity Reduction Aid (Calendar 2005)					
County Program Aid (Payable 2005)					
Community Corrections Funding (2005)					
Total Aids					
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit					
Agricultural Market Value Credit					
Miscellaneous Credits					
Total Property Tax Credits					
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)					
Regular (Renters)					
Targeting Refund					
Total Property Tax Refunds					
Total Aids/Credits					
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy					
City/Town Levy					
School District Net Tax Capacity Levy					
School District Referendum Market Value Levy					
Miscellaneous District Levy					
State Property Tax Levy					
Total Levy					
Less Property Tax Credits					
Net Property Taxes Payable					
B. Property Valuation (2004 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 (2004 filed 2005)					
Sales/Use Tax (Calendar 2005)					
Motor Vehicle Sales Tax (Calendar 2005)					
Motor Vehicle License Tax (Calendar 2005)					
Motor Fuels Tax (Calendar 2005)					
Corporate Income Tax (Calendar 2004)					
State Property Tax (Payable 2005)					
Total State Taxes					

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.

2005 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2004 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 112 and 113.

The total state aids and credits contained in this report equal about \$11.50 billion, whereas the total of the seven major taxes listed in this report equal \$12.13 billion paid by residents and an additional \$0.87 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 \$14.4 billion in fiscal year 2004 and \$15.5 billion in fiscal year 2005. 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 2004 Update report (published March 2006). Therefore, the \$13.0 billion total taxes listed in this report (residents and nonresidents) is almost 86.9 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 (2004-2005)		\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)				
Medical Assistance		2,052,368	18.9	400
Minnesota Family Investment Program		42,606	0.4	8
General Assistance including GAMC		293,694	2.7	57
Social Services		1,074,098	9.9	209
Miscellaneous		106,348	1.0	21
Total		3,569,114	32.9	695
Highway Aid (Calendar 2005)				
County Aid		392,587	3.6	76
Municipal Aid		112,078	1.0	22
Township Aid		30,051	0.3	6
Total		534,716	4.9	104
Local Government Aid (Calendar 2005)		436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)		18,703	0.2	4
County Program Aid (Payable 2005)		206,185	1.9	40
Community Corrections Funding (2005)		76,664	0.7	15
Total Aids		10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)				
Homestead Market Value Credit		300,502	86.7	59
Agricultural Market Value Credit		24,599	7.1	5
Miscellaneous Credits		21,644	6.2	4
Total Property Tax Credits		346,745	100.0	68
C. Property Tax Refunds (04 filed 05)				
Regular (Homeowners)		155,455	51.6	30
Regular (Renters)		141,405	47.0	28
Targeting Refund		4,300	1.4	1
Total Property Tax Refunds		301,160	100.0	59
Total Aids/Credits		\$11,498,547	100.0%	\$2,240
II. Property Tax Data				
A. Property Tax Levy (Payable 2005)				
County Levy		\$1,872,612	31.1%	\$365
City/Town Levy		1,394,046	23.1	272
School District Net Tax Capacity Levy		920,728	15.3	179
School District Referendum Market Value Levy		408,068	6.8	80
Miscellaneous District Levy		802,067	13.3	156
State Property Tax Levy		625,576	10.4	122
Total Levy		\$6,023,097	100.0%	\$1,173
Less Property Tax Credits		346,745		68
Net Property Taxes Payable		5,676,352		1,106
B. Property Valuation (2004 Assessment)				
Market Valuation		\$411,792,478		\$80,228
Referendum Market Valuation		358,649,650		69,874
Net Tax Capacity (NTC)		4,649,960		906
C. Average Local NTC Tax Rate		106.727		
Avg. Referendum Mkt. Value Tax Rate		0.121		
III. Major State Taxes				
Individual Income Tax (2004 filed 2005)		\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)		3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)		547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)		493,255	4.1	96
Motor Fuels Tax (Calendar 2005)		656,716	5.4	128
Corporate Income Tax (Calendar 2004)		580,379	4.8	113
State General Property Tax (Payable 2005)		625,576	5.2	122
Total State Taxes		\$12,128,450	100.0%	\$2,363

		STATEWIDE SUMMARY - INCLUDES NONRESIDENTS		
		Amount		
		(000s)	Percent	Per Capita
I. Major State Aids/Credits				
A. Aids to Local Governments				
Education Aid (2004-2005)		\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)				
Medical Assistance		2,052,368	18.9	400
Minnesota Family Investment Program		42,606	0.4	8
General Assistance including GAMC		293,694	2.7	57
Social Services		1,074,098	9.9	209
Miscellaneous		106,348	1.0	21
Total		3,569,114	32.9	695
Highway Aid (Calendar 2005)				
County Aid		392,587	3.6	76
Municipal Aid		112,078	1.0	22
Township Aid		30,051	0.3	6
Total		534,716	4.9	104
Local Government Aid (Calendar 2005)		436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)		18,703	0.2	4
County Program Aid (Payable 2005)		206,185	1.9	40
Community Corrections Funding (2005)		76,664	0.7	15
Total Aids		10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)				
Homestead Market Value Credit		300,502	86.7	59
Agricultural Market Value Credit		24,599	7.1	5
Miscellaneous Credits		21,644	6.2	4
Total Property Tax Credits		346,745	100.0	68
C. Property Tax Refunds (04 filed 05)				
Regular (Homeowners)		155,455	51.6	30
Regular (Renters)		141,405	47.0	28
Targeting Refund		4,300	1.4	1
Total Property Tax Refunds		301,160	100.0	59
Total Aids/Credits		\$11,498,547	100.0%	\$2,240
II. Property Tax Data				
A. Property Tax Levy (Payable 2005)				
County Levy		\$1,872,612	31.1%	\$365
City/Town Levy		1,394,046	23.1	272
School District Net Tax Capacity Levy		920,728	15.3	179
School District Referendum Market Value Levy		408,068	6.8	80
Miscellaneous District Levy		802,067	13.3	156
State Property Tax Levy		625,576	10.4	122
Total Levy		\$6,023,097	100.0%	\$1,173
Less Property Tax Credits		346,745		68
Net Property Taxes Payable		5,676,352		1,106
B. Property Valuation (2004 Assessment)				
Market Valuation		\$411,792,478		\$80,228
Referendum Market Valuation		358,649,650		69,874
Net Tax Capacity (NTC)		0		0
C. Average Local NTC Tax Rate		106.727		
Avg. Referendum Mkt. Value Tax Rate		0.121		
III. Major State Taxes				
Individual Income Tax (2004 filed 2005)		\$5,815,844	44.7%	\$1,133
Sales/Use Tax (Calendar 2005)		4,278,798	32.9	834
Motor Vehicle Sales Tax (Calendar 2005)		547,203	4.2	107
Motor Vehicle License Tax (Calendar 2005)		493,255	3.8	96
Motor Fuels Tax (Calendar 2005)		656,716	5.1	128
Corporate Income Tax (Calendar 2004)		580,379	4.5	113
State General Property Tax (Payable 2005)		625,576	4.8	122
Total State Taxes		\$12,997,770	100.0%	\$2,532

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 54.3 percent of the education aid goes to metro counties and 45.7 percent goes to nonmetro counties.

2005 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2004 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 112 and 113.

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 \$869 million. Appendix B has a list of the type of tax and amounts not entirely allocated to Minnesota counties.

I. Major State Aids/Credits	METRO			NONMETRO		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2004-2005)	\$3,263,759	58.5%	\$1,188	\$2,744,784	52.1%	\$1,150
Human Services Aid (Calendar 2005)						
Medical Assistance	1,062,878	19.0	387	989,490	18.8	415
Minnesota Family Investment Program	28,165	0.5	10	14,440	0.3	6
General Assistance including GAMC	180,350	3.2	66	113,344	2.2	48
Social Services	552,068	9.9	201	522,030	9.9	219
Miscellaneous	65,642	1.2	24	40,706	0.8	17
Total	1,889,104	33.9	688	1,680,011	31.9	704
Highway Aid (Calendar 2005)						
County Aid	69,277	1.2	25	323,311	6.1	136
Municipal Aid	77,971	1.4	28	34,108	0.6	14
Township Aid	1,380	0.0	1	28,671	0.5	12
Total	148,627	2.7	54	386,089	7.3	162
Local Government Aid (Calendar 2005)	151,625	2.7	55	285,093	5.4	119
Disparity Reduction Aid (Calendar 2005)	1,369	0.0	0	17,334	0.3	7
County Program Aid (Payable 2005)	85,998	1.5	31	120,187	2.3	50
Community Corrections Funding (2005)	39,727	0.7	14	36,937	0.7	15
Total Aids	5,580,208	100.0	2,031	5,270,434	100.0	2,209
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	138,611	98.8	50	161,890	78.4	68
Agricultural Market Value Credit	1,430	1.0	1	23,170	11.2	10
Miscellaneous Credits	307	0.2	0	21,337	10.3	9
Total Property Tax Credits	140,347	100.0	51	206,398	100.0	87
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	109,503	53.0	40	45,952	48.6	19
Regular (Renters)	94,449	45.7	34	46,956	49.7	20
Targeting Refund	2,636	1.3	1	1,663	1.8	1
Total Property Tax Refunds	206,588	100.0	75	94,571	100.0	40
Total Aids/Credits	\$5,927,144	100.0%	\$2,158	\$5,571,403	100.0%	\$2,335
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$951,275	25.0%	\$346	\$921,337	41.6%	\$386
City/Town Levy	865,657	22.7	315	528,389	23.9	221
School District Net Tax Capacity Levy	563,461	14.8	205	357,266	16.1	150
School District Referendum Market Value Levy	306,224	8.0	111	101,844	4.6	43
Miscellaneous District Levy	714,142	18.8	260	87,925	4.0	37
State Property Tax Levy	407,685	10.7	148	217,891	9.8	91
Total Levy	\$3,808,443	100.0%	\$1,386	\$2,214,653	100.0%	\$928
Less Property Tax Credits	140,347		51	206,398		87
Net Property Taxes Payable	3,668,096		1,335	2,008,256		842
B. Property Valuation (2004 Assessment)						
Market Valuation	\$242,147,560		\$88,150	\$169,644,918		\$71,106
Referendum Market Valuation	239,716,117		87,265	118,933,533		49,850
Net Tax Capacity (NTC)	2,871,481		1,045	1,778,478		745
C. Average Local NTC Tax Rate	106.918			106.418		
Avg. Referendum Mkt. Value Tax Rate	0.138			0.088		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$3,809,880	48.5%	\$1,387	\$1,789,600	41.8%	\$750
Sales/Use Tax (Calendar 2005)	2,348,674	29.9	855	1,277,168	29.9	535
Motor Vehicle Sales Tax (Calendar 2005)	286,277	3.6	104	260,926	6.1	109
Motor Vehicle License Tax (Calendar 2005)	266,720	3.4	97	226,534	5.3	95
Motor Fuels Tax (Calendar 2005)	307,724	3.9	112	348,992	8.2	146
Corporate Income Tax (Calendar 2004)	423,703	5.4	154	156,676	3.7	66
State General Property Tax (Payable 2005)	407,685	5.2	148	217,891	5.1	91
Total State Taxes	\$7,850,663	100.0%	\$2,858	\$4,277,788	100.0%	\$1,793

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
A. Aids to Local Governments				
Education Aid (2004-2005)	\$3,263,759	54.3%	\$2,744,784	45.7%
Human Services Aid (Calendar 2005)				
Medical Assistance	1,062,878	51.8	989,490	48.2
Minnesota Family Investment Program	28,165	66.1	14,440	33.9
General Assistance including GAMC	180,350	61.4	113,344	38.6
Social Services	552,068	51.4	522,030	48.6
Miscellaneous	65,642	61.7	40,706	38.3
Total	1,889,104	52.9	1,680,011	47.1
Highway Aid (Calendar 2005)				
County Aid	69,277	17.6	323,311	82.4
Municipal Aid	77,971	69.6	34,108	30.4
Township Aid	1,380	4.6	28,671	95.4
Total	148,627	27.8	386,089	72.2
Local Government Aid (Calendar 2005)	151,625	34.7	285,093	65.3
Disparity Reduction Aid (Calendar 2005)	1,369	7.3	17,334	92.7
County Program Aid (Payable 2005)	85,998	41.7	120,187	58.3
Community Corrections Funding (2005)	39,727	51.8	36,937	48.2
Total Aids	5,580,208	51.4	5,270,434	48.6
B. Property Tax Credits (Payable 2005)				
Homestead Market Value Credit	138,611	46.1	161,890	53.9
Agricultural Market Value Credit	1,430	5.8	23,170	94.2
Miscellaneous Credits	307	1.4	21,337	98.6
Total Property Tax Credits	140,347	40.5	206,398	59.5
C. Property Tax Refunds (04 filed 05)				
Regular (Homeowners)	109,503	70.4	45,952	29.6
Regular (Renters)	94,449	66.8	46,956	33.2
Targeting Refund	2,636	61.3	1,663	38.7
Total Property Tax Refunds	206,588	68.6	94,571	31.4
Total Aids/Credits	\$5,927,144	51.5%	\$5,571,403	48.5%
II. Property Tax Data				
A. Property Tax Levy (Payable 2005)				
County Levy	\$951,275	50.8%	\$921,337	49.2%
City/Town Levy	865,657	62.1	528,389	37.9
School District Net Tax Capacity Levy	563,461	61.2	357,266	38.8
School District Referendum Market Value Levy	306,224	75.0	101,844	25.0
Miscellaneous District Levy	714,142	89.0	87,925	11.0
State Property Tax Levy	407,685	65.2	217,891	34.8
Total Levy	\$3,808,443	63.2%	\$2,214,653	36.8%
Less Property Tax Credits	140,347		206,398	
Net Property Taxes Payable	3,668,096		2,008,256	
B. Property Valuation (2004 Assessment)				
Market Valuation	\$242,147,560		\$169,644,918	
Referendum Market Valuation	239,716,117		118,933,533	
Net Tax Capacity (NTC)	2,871,481		1,778,478	
C. Average Local NTC Tax Rate	106.918		106.418	
Avg. Referendum Mkt. Value Tax Rate	0.138		0.088	
III. Major State Taxes				
Individual Income Tax (2004 filed 2005)	\$3,809,880	68.0%	\$1,789,600	32.0%
Sales/Use Tax (Calendar 2005)	2,348,674	64.8	1,277,168	35.2
Motor Vehicle Sales Tax (Calendar 2005)	286,277	52.3	260,926	47.7
Motor Vehicle License Tax (Calendar 2005)	266,720	54.1	226,534	45.9
Motor Fuels Tax (Calendar 2005)	307,724	46.9	348,992	53.1
Corporate Income Tax (Calendar 2004)	423,703	73.0	156,676	27.0
State General Property Tax (Payable 2005)	407,685	65.2	217,891	34.8
Total State Taxes	\$7,850,663	64.7%	\$4,277,788	35.3%

3. Regional Data

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

- Map on page 110 is total per capita aid and credits by economic development region
- Map on page 111 is total per capita taxes (residents only) by economic development region
- Map on page 112 is per capita personal income by county
- Map page 113 is per capita personal income by region

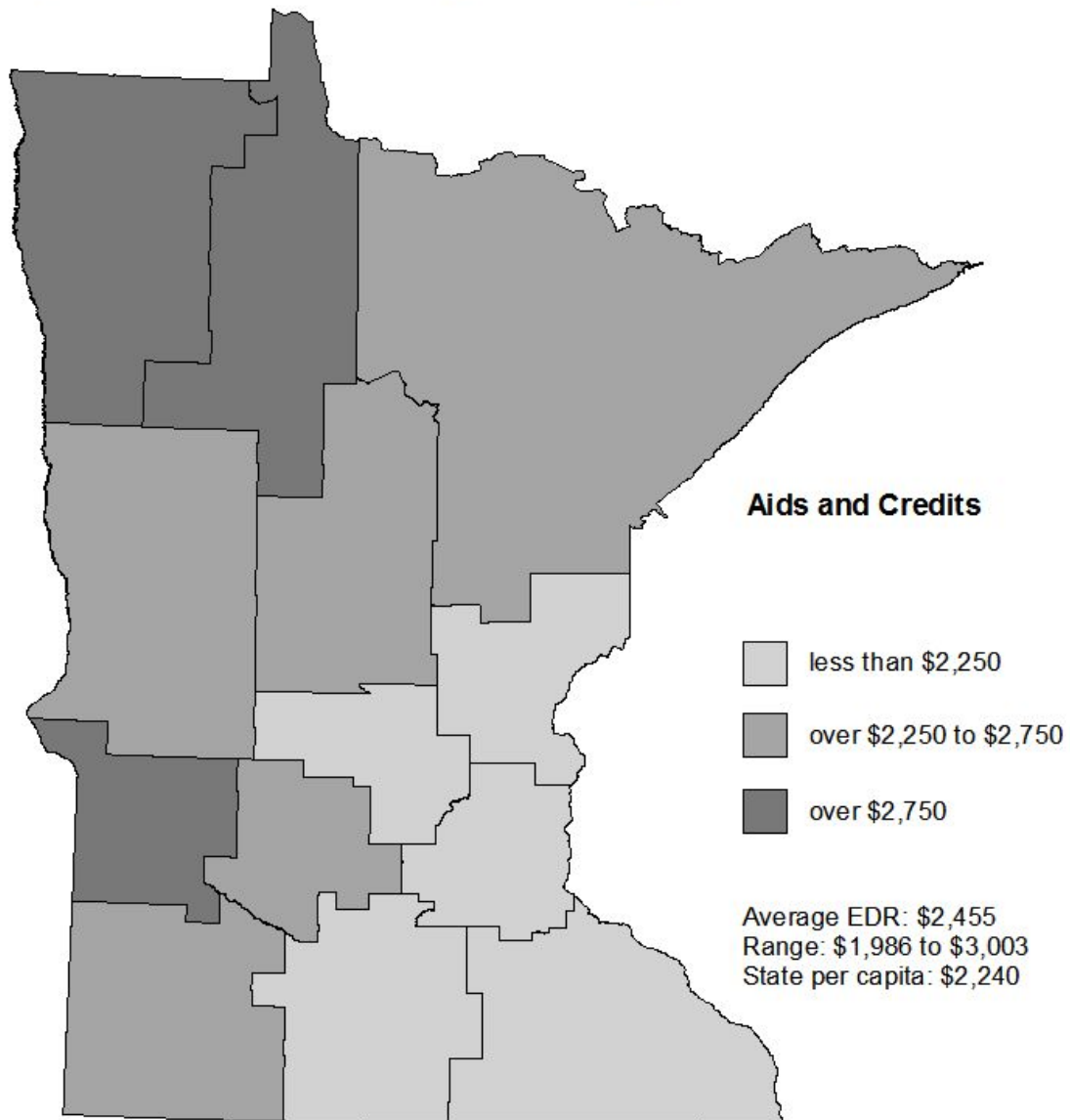
Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. There is a separate table for each region.

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

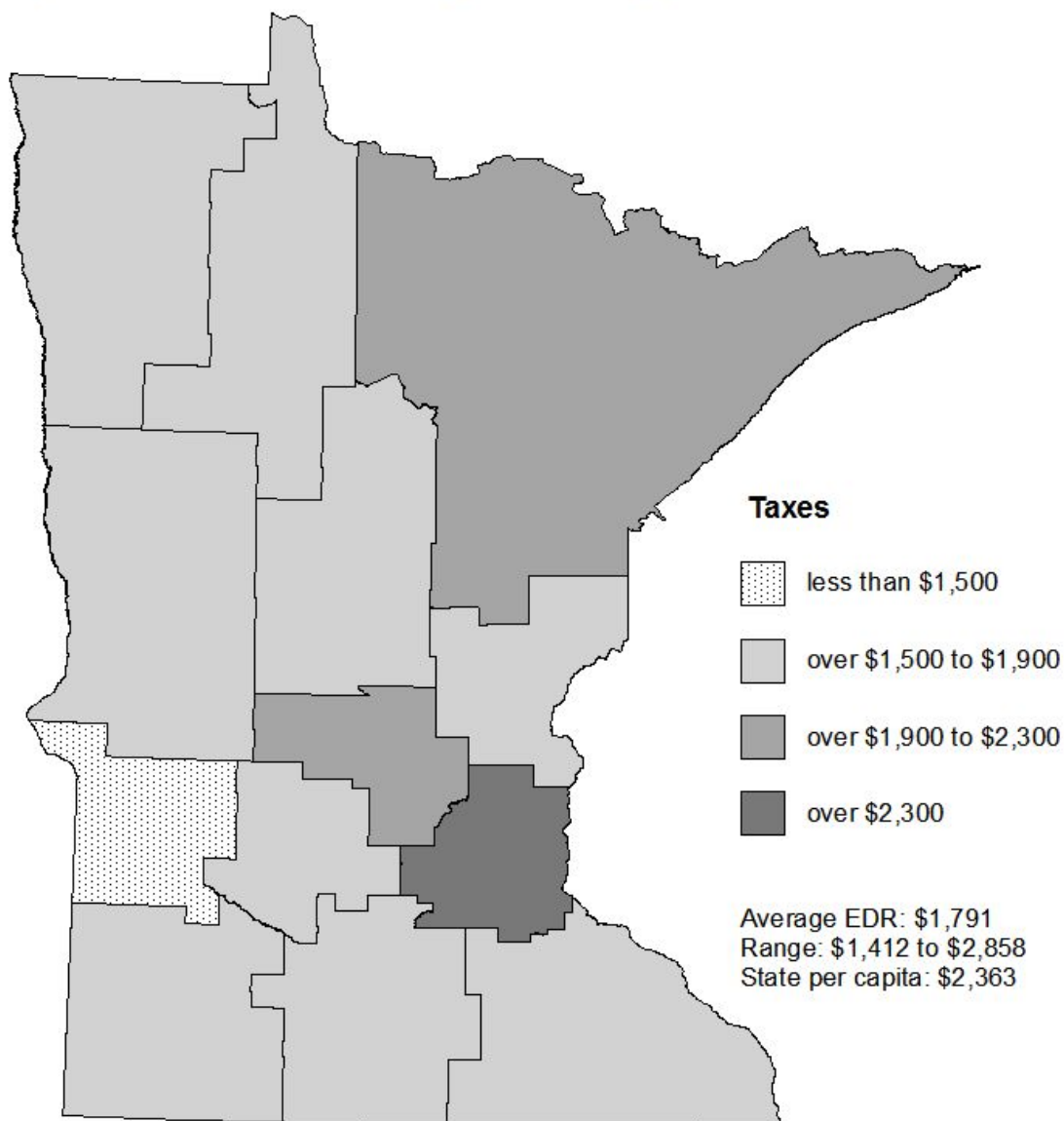
The map of Minnesota on page 6 and table on page 7 show the counties that are located in each of the 13 economic development regions.

2005 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2004 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 112 and 113.

Total Aids and Credits (\$11.5 billion), per capita by Economic Development Region

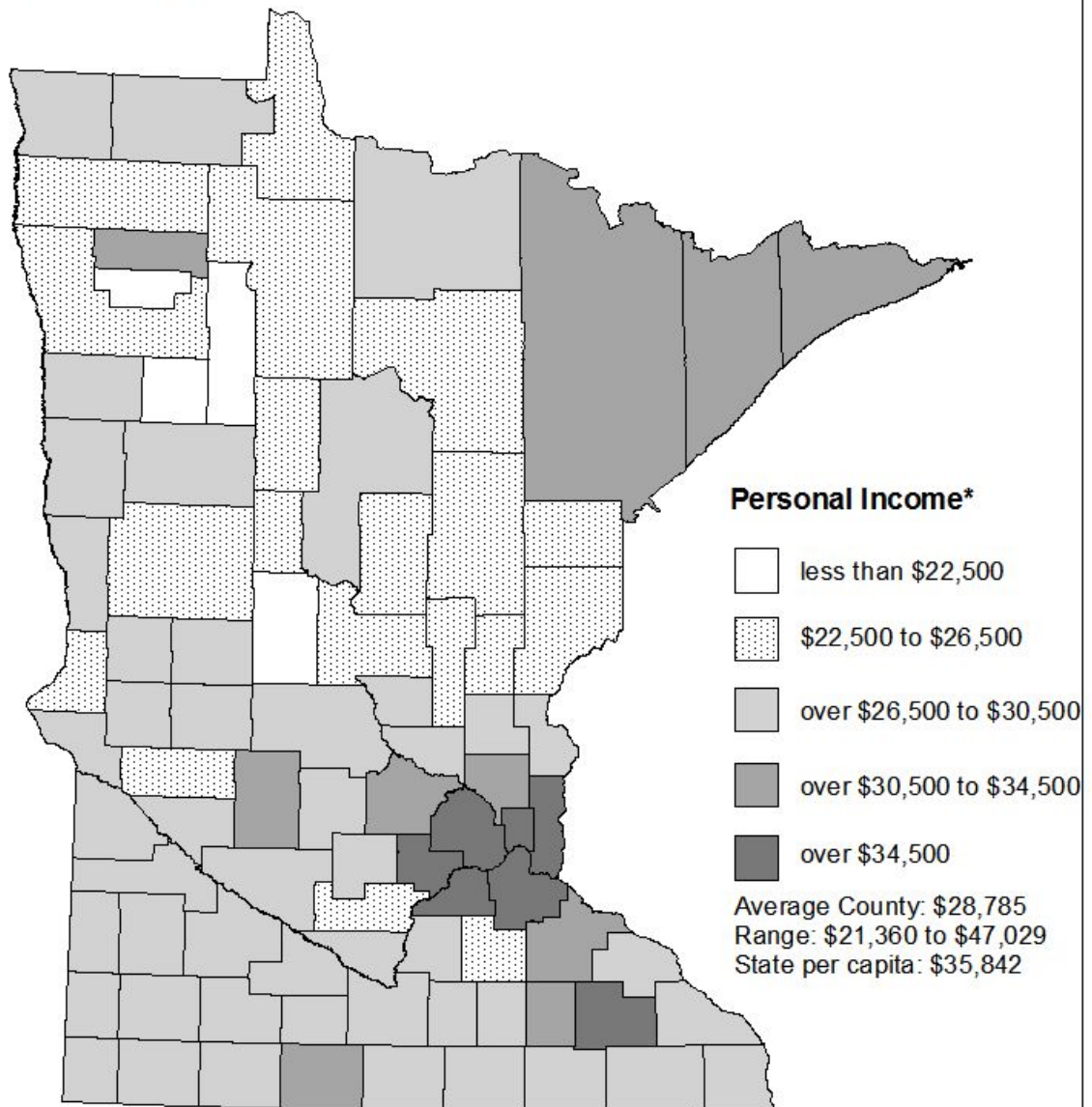


Total Taxes (\$12.1 billion),* per capita by Economic Development Region



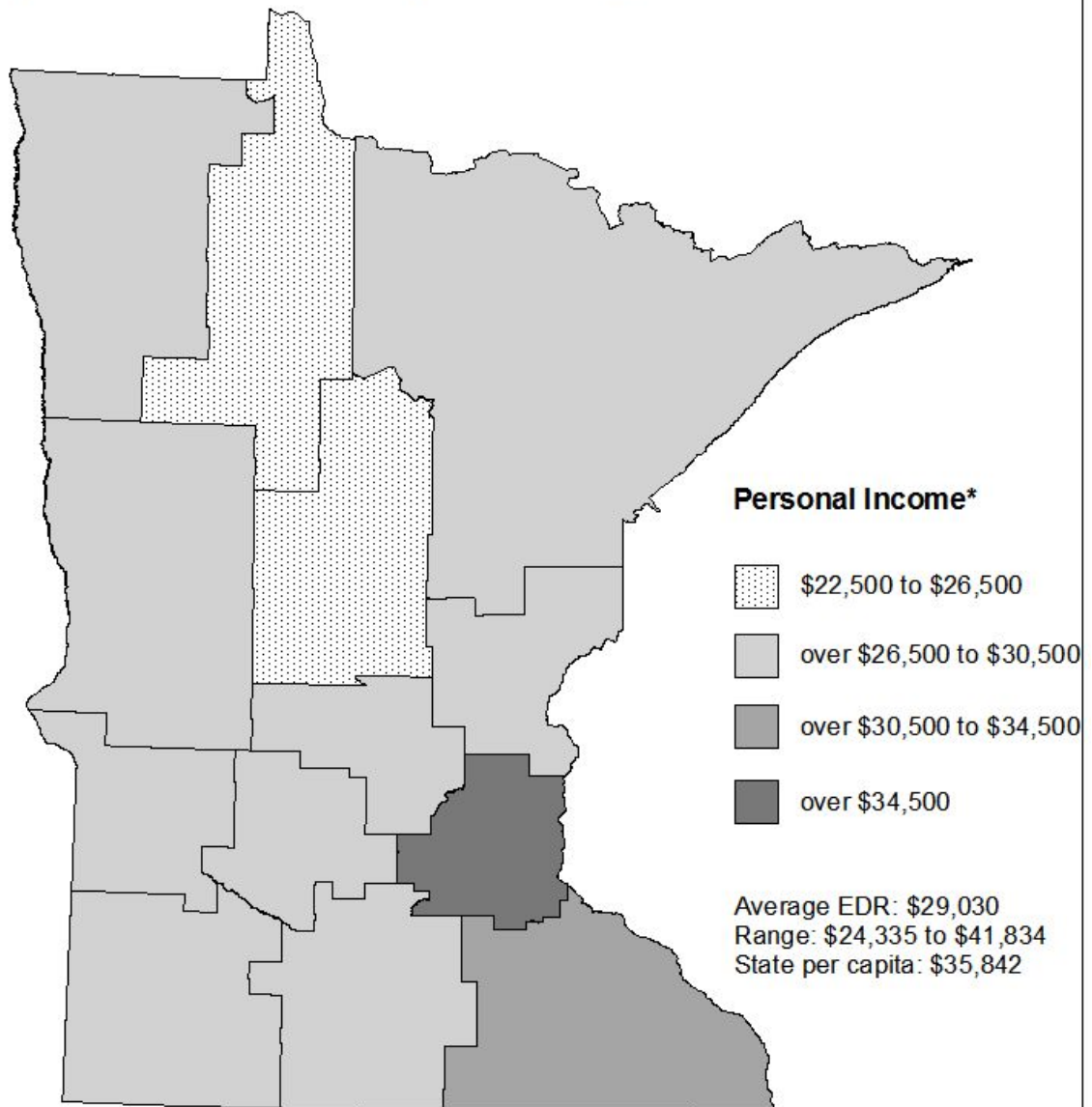
* Total taxes include only the taxes on residents. The \$869 million not allocated to Minnesota counties (i.e., nonresidents) is excluded.

Personal Income (\$184.4 billion in 2004), per capita by County



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

Personal Income (\$184.4 billion in 2004), 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 (2004-2005)	\$118,288	47.5%	\$1,355	\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)						
Medical Assistance	46,710	18.7	535	2,052,368	18.9	400
Minnesota Family Investment Program	464	0.2	5	42,606	0.4	8
General Assistance including GAMC	4,035	1.6	46	293,694	2.7	57
Social Services	24,839	10.0	284	1,074,098	9.9	209
Miscellaneous	1,501	0.6	17	106,348	1.0	21
Total	77,549	31.1	888	3,569,114	32.9	695
Highway Aid (Calendar 2005)						
County Aid	26,003	10.4	298	392,587	3.6	76
Municipal Aid	1,324	0.5	15	112,078	1.0	22
Township Aid	4,347	1.7	50	30,051	0.3	6
Total	31,674	12.7	363	534,716	4.9	104
Local Government Aid (Calendar 2005)	12,977	5.2	149	436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)	594	0.2	7	18,703	0.2	4
County Program Aid (Payable 2005)	6,444	2.6	74	206,185	1.9	40
Community Corrections Funding (2005)	1,652	0.7	19	76,664	0.7	15
Total Aids	249,177	100.0	2,854	10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	5,282	67.9	60	300,502	86.7	59
Agricultural Market Value Credit	1,528	19.6	17	24,599	7.1	5
Miscellaneous Credits	968	12.4	11	21,644	6.2	4
Total Property Tax Credits	7,777	100.0	89	346,745	100.0	68
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	1,065	46.7	12	155,455	51.6	30
Regular (Renters)	1,177	51.6	13	141,405	47.0	28
Targeting Refund	40	1.8	0	4,300	1.4	1
Total Property Tax Refunds	2,283	100.0	26	301,160	100.0	59
Total Aids/Credits	\$259,237	100.0%	\$2,969	\$11,498,547	100.0%	\$2,240
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$33,629	44.6%	\$385	\$1,872,612	31.1%	\$365
City/Town Levy	17,542	23.2	201	1,394,046	23.1	272
School District Net Tax Capacity Levy	9,564	12.7	110	920,728	15.3	179
School District Referendum Market Value Levy	3,937	5.2	45	408,068	6.8	80
Miscellaneous District Levy	4,471	5.9	51	802,067	13.3	156
State Property Tax Levy	6,330	8.4	72	625,576	10.4	122
Total Levy	\$75,473	100.0%	864	\$6,023,097	100.0%	1,173
Less Property Tax Credits	7,777		89	346,745		68
Net Property Taxes Payable	67,697		775	5,676,352		1,106
B. Property Valuation (2004 Assessment)						
Market Valuation	\$4,761,058		\$54,529	\$411,792,478		\$80,228
Referendum Market Valuation	2,446,794		\$28,023	358,649,650		69,874
Net Tax Capacity (NTC)	47,864		548	4,649,960		906
C. Average Local NTC Tax Rate	136.233			106.727		
Avg. Referendum Mkt. Value Tax Rate	0.161			0.121		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$65,627	48.3%	\$752	\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)	27,577	20.3	316	3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)	9,861	7.3	113	547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)	8,351	6.1	96	493,255	4.1	96
Motor Fuels Tax (Calendar 2005)	13,106	9.7	150	656,716	5.4	128
Corporate Income Tax (Calendar 2004)	4,954	3.6	57	580,379	4.8	113
State General Property Tax (Payable 2005)	6,330	4.7	72	625,576	5.2	122
Total State Taxes	\$135,805	100.0%	\$1,555	\$12,128,450	100.0%	\$2,363

I. Major State Aids/Credits	HEADWATERS (2)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2004-2005)	\$110,056	50.1%	\$1,380	\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)						
Medical Assistance	50,941	23.2	639	2,052,368	18.9	400
Minnesota Family Investment Program	2,142	1.0	27	42,606	0.4	8
General Assistance including GAMC	5,223	2.4	66	293,694	2.7	57
Social Services	19,843	9.0	249	1,074,098	9.9	209
Miscellaneous	1,610	0.7	20	106,348	1.0	21
Total	79,759	36.3	1,000	3,569,114	32.9	695
Highway Aid (Calendar 2005)						
County Aid	15,272	7.0	192	392,587	3.6	76
Municipal Aid	408	0.2	5	112,078	1.0	22
Township Aid	985	0.4	12	30,051	0.3	6
Total	16,665	7.6	209	534,716	4.9	104
Local Government Aid (Calendar 2005)	5,557	2.5	70	436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)	266	0.1	3	18,703	0.2	4
County Program Aid (Payable 2005)	5,694	2.6	71	206,185	1.9	40
Community Corrections Funding (2005)	1,514	0.7	19	76,664	0.7	15
Total Aids	219,511	100.0	2,753	10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	4,822	86.2	60	300,502	86.7	59
Agricultural Market Value Credit	773	13.8	10	24,599	7.1	5
Miscellaneous Credits	2	0.0	0	21,644	6.2	4
Total Property Tax Credits	5,597	100.0	70	346,745	100.0	68
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	1,208	48.7	15	155,455	51.6	30
Regular (Renters)	1,213	48.9	15	141,405	47.0	28
Targeting Refund	58	2.3	1	4,300	1.4	1
Total Property Tax Refunds	2,479	100.0	31	301,160	100.0	59
Total Aids/Credits	\$227,587	100.0%	\$2,854	\$11,498,547	100.0%	\$2,240
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$32,657	46.2%	\$410	\$1,872,612	31.1%	\$365
City/Town Levy	11,074	15.7	139	1,394,046	23.1	272
School District Net Tax Capacity Levy	14,994	21.2	188	920,728	15.3	179
School District Referendum Market Value Levy	1,772	2.5	22	408,068	6.8	80
Miscellaneous District Levy	1,467	2.1	18	802,067	13.3	156
State Property Tax Levy	8,694	12.3	109	625,576	10.4	122
Total Levy	\$70,658	100.0%	886	\$6,023,097	100.0%	1,173
Less Property Tax Credits	5,597		70	346,745		68
Net Property Taxes Payable	65,061		816	5,676,352		1,106
B. Property Valuation (2004 Assessment)						
Market Valuation	\$4,824,735		\$60,504	\$411,792,478		\$80,228
Referendum Market Valuation	3,241,411		\$40,649	358,649,650		69,874
Net Tax Capacity (NTC)	51,802		650	4,649,960		906
C. Average Local NTC Tax Rate	116.196			106.727		
Avg. Referendum Mkt. Value Tax Rate	0.055			0.121		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$40,830	33.5%	\$512	\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)	43,183	35.4	542	3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)	7,885	6.5	99	547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)	6,684	5.5	84	493,255	4.1	96
Motor Fuels Tax (Calendar 2005)	10,932	9.0	137	656,716	5.4	128
Corporate Income Tax (Calendar 2004)	3,720	3.1	47	580,379	4.8	113
State General Property Tax (Payable 2005)	8,694	7.1	109	625,576	5.2	122
Total State Taxes	\$121,927	100.0%	\$1,529	\$12,128,450	100.0%	\$2,363

I. Major State Aids/Credits	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2004-2005)	\$342,529	43.2%	\$1,063	\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)						
Medical Assistance	169,526	21.4	526	2,052,368	18.9	400
Minnesota Family Investment Program	2,484	0.3	8	42,606	0.4	8
General Assistance including GAMC	26,950	3.4	84	293,694	2.7	57
Social Services	94,737	11.9	294	1,074,098	9.9	209
Miscellaneous	9,539	1.2	30	106,348	1.0	21
Total	303,236	38.2	941	3,569,114	32.9	695
Highway Aid (Calendar 2005)						
County Aid	43,984	5.5	137	392,587	3.6	76
Municipal Aid	7,075	0.9	22	112,078	1.0	22
Township Aid	1,439	0.2	4	30,051	0.3	6
Total	52,498	6.6	163	534,716	4.9	104
Local Government Aid (Calendar 2005)	59,203	7.5	184	436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)	10,646	1.3	33	18,703	0.2	4
County Program Aid (Payable 2005)	18,258	2.3	57	206,185	1.9	40
Community Corrections Funding (2005)	6,666	0.8	21	76,664	0.7	15
Total Aids	793,035	100.0	2,461	10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	23,442	59.7	73	300,502	86.7	59
Agricultural Market Value Credit	818	2.1	3	24,599	7.1	5
Miscellaneous Credits	15,016	38.2	47	21,644	6.2	4
Total Property Tax Credits	39,276	100.0	122	346,745	100.0	68
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	5,072	40.4	16	155,455	51.6	30
Regular (Renters)	7,429	59.2	23	141,405	47.0	28
Targeting Refund	58	0.5	0	4,300	1.4	1
Total Property Tax Refunds	12,559	100.0	39	301,160	100.0	59
Total Aids/Credits	\$844,869	100.0%	\$2,622	\$11,498,547	100.0%	\$2,240
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$137,420	46.6%	\$427	\$1,872,612	31.1%	\$365
City/Town Levy	64,454	21.8	200	1,394,046	23.1	272
School District Net Tax Capacity Levy	29,431	10.0	91	920,728	15.3	179
School District Referendum Market Value Levy	9,626	3.3	30	408,068	6.8	80
Miscellaneous District Levy	19,267	6.5	60	802,067	13.3	156
State Property Tax Levy	34,949	11.8	108	625,576	10.4	122
Total Levy	\$295,147	100.0%	916	\$6,023,097	100.0%	1,173
Less Property Tax Credits	39,276		122	346,745		68
Net Property Taxes Payable	255,871		794	5,676,352		1,106
B. Property Valuation (2004 Assessment)						
Market Valuation	\$20,128,386		\$62,473	\$411,792,478		\$80,228
Referendum Market Valuation	15,846,692		\$49,184	358,649,650		69,874
Net Tax Capacity (NTC)	225,473		700	4,649,960		906
C. Average Local NTC Tax Rate	111.053			106.727		
Avg. Referendum Mkt. Value Tax Rate	0.062			0.121		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$224,667	36.4%	\$697	\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)	225,092	36.5	699	3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)	35,183	5.7	109	547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)	30,798	5.0	96	493,255	4.1	96
Motor Fuels Tax (Calendar 2005)	44,930	7.3	139	656,716	5.4	128
Corporate Income Tax (Calendar 2004)	21,244	3.4	66	580,379	4.8	113
State General Property Tax (Payable 2005)	34,949	5.7	108	625,576	5.2	122
Total State Taxes	\$616,861	100.0%	\$1,915	\$12,128,450	100.0%	\$2,363

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 (2004-2005)	\$233,642	48.3%	\$1,080	\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)						
Medical Assistance	99,473	20.6	460	2,052,368	18.9	400
Minnesota Family Investment Program	1,190	0.2	5	42,606	0.4	8
General Assistance including GAMC	10,164	2.1	47	293,694	2.7	57
Social Services	53,644	11.1	248	1,074,098	9.9	209
Miscellaneous	3,527	0.7	16	106,348	1.0	21
Total	167,998	34.7	777	3,569,114	32.9	695
Highway Aid (Calendar 2005)						
County Aid	35,145	7.3	162	392,587	3.6	76
Municipal Aid	2,747	0.6	13	112,078	1.0	22
Township Aid	3,747	0.8	17	30,051	0.3	6
Total	41,638	8.6	192	534,716	4.9	104
Local Government Aid (Calendar 2005)	25,091	5.2	116	436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)	324	0.1	1	18,703	0.2	4
County Program Aid (Payable 2005)	12,152	2.5	56	206,185	1.9	40
Community Corrections Funding (2005)	3,066	0.6	14	76,664	0.7	15
Total Aids	483,911	100.0	2,237	10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	15,125	69.5	70	300,502	86.7	59
Agricultural Market Value Credit	2,710	12.4	13	24,599	7.1	5
Miscellaneous Credits	3,940	18.1	18	21,644	6.2	4
Total Property Tax Credits	21,775	100.0	101	346,745	100.0	68
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	2,943	40.7	14	155,455	51.6	30
Regular (Renters)	4,119	56.9	19	141,405	47.0	28
Targeting Refund	174	2.4	1	4,300	1.4	1
Total Property Tax Refunds	7,235	100.0	33	301,160	100.0	59
Total Aids/Credits	\$512,922	100.0%	\$2,371	\$11,498,547	100.0%	\$2,240
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$85,650	44.6%	\$396	\$1,872,612	31.1%	\$365
City/Town Levy	40,908	21.3	189	1,394,046	23.1	272
School District Net Tax Capacity Levy	29,291	15.2	135	920,728	15.3	179
School District Referendum Market Value Levy	7,002	3.6	32	408,068	6.8	80
Miscellaneous District Levy	8,116	4.2	38	802,067	13.3	156
State Property Tax Levy	21,121	11.0	98	625,576	10.4	122
Total Levy	\$192,086	100.0%	888	\$6,023,097	100.0%	1,173
Less Property Tax Credits	21,775		101	346,745		68
Net Property Taxes Payable	170,311		787	5,676,352		1,106
B. Property Valuation (2004 Assessment)						
Market Valuation	\$16,384,877		\$75,749	\$411,792,478		\$80,228
Referendum Market Valuation	9,931,937		\$45,916	358,649,650		69,874
Net Tax Capacity (NTC)	166,258		769	4,649,960		906
C. Average Local NTC Tax Rate	98.468			106.727		
Avg. Referendum Mkt. Value Tax Rate	0.073			0.121		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$146,375	38.3%	\$677	\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)	123,805	32.4	572	3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)	23,740	6.2	110	547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)	20,293	5.3	94	493,255	4.1	96
Motor Fuels Tax (Calendar 2005)	34,777	9.1	161	656,716	5.4	128
Corporate Income Tax (Calendar 2004)	11,574	3.0	54	580,379	4.8	113
State General Property Tax (Payable 2005)	21,121	5.5	98	625,576	5.2	122
Total State Taxes	\$381,684	100.0%	\$1,765	\$12,128,450	100.0%	\$2,363

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 (2004-2005)	\$199,589	53.9%	\$1,248	\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)						
Medical Assistance	78,524	21.2	491	2,052,368	18.9	400
Minnesota Family Investment Program	1,222	0.3	8	42,606	0.4	8
General Assistance including GAMC	8,306	2.2	52	293,694	2.7	57
Social Services	36,929	10.0	231	1,074,098	9.9	209
Miscellaneous	3,058	0.8	19	106,348	1.0	21
Total	128,040	34.6	801	3,569,114	32.9	695
Highway Aid (Calendar 2005)						
County Aid	17,983	4.9	112	392,587	3.6	76
Municipal Aid	1,137	0.3	7	112,078	1.0	22
Township Aid	1,675	0.5	10	30,051	0.3	6
Total	20,795	5.6	130	534,716	4.9	104
Local Government Aid (Calendar 2005)	12,291	3.3	77	436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)	368	0.1	2	18,703	0.2	4
County Program Aid (Payable 2005)	6,513	1.8	41	206,185	1.9	40
Community Corrections Funding (2005)	2,778	0.8	17	76,664	0.7	15
Total Aids	370,373	100.0	2,317	10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	11,507	79.0	72	300,502	86.7	59
Agricultural Market Value Credit	1,902	13.1	12	24,599	7.1	5
Miscellaneous Credits	1,156	7.9	7	21,644	6.2	4
Total Property Tax Credits	14,565	100.0	91	346,745	100.0	68
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	3,531	52.9	22	155,455	51.6	30
Regular (Renters)	2,739	41.0	17	141,405	47.0	28
Targeting Refund	410	6.1	3	4,300	1.4	1
Total Property Tax Refunds	6,679	100.0	42	301,160	100.0	59
Total Aids/Credits	\$391,617	100.0%	\$2,450	\$11,498,547	100.0%	\$2,240
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$68,591	39.1%	\$429	\$1,872,612	31.1%	\$365
City/Town Levy	39,775	22.7	249	1,394,046	23.1	272
School District Net Tax Capacity Levy	28,643	16.3	179	920,728	15.3	179
School District Referendum Market Value Levy	5,593	3.2	35	408,068	6.8	80
Miscellaneous District Levy	4,614	2.6	29	802,067	13.3	156
State Property Tax Levy	28,230	16.1	177	625,576	10.4	122
Total Levy	\$175,446	100.0%	1,097	\$6,023,097	100.0%	1,173
Less Property Tax Credits	14,565		91	346,745		68
Net Property Taxes Payable	160,881		1,006	5,676,352		1,106
B. Property Valuation (2004 Assessment)						
Market Valuation	\$14,657,401		\$91,684	\$411,792,478		\$80,228
Referendum Market Valuation	8,950,025		\$55,984	358,649,650		69,874
Net Tax Capacity (NTC)	154,243		965	4,649,960		906
C. Average Local NTC Tax Rate	91.779			106.727		
Avg. Referendum Mkt. Value Tax Rate	0.063			0.121		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$97,331	34.0%	\$609	\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)	93,229	32.6	583	3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)	17,973	6.3	112	547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)	15,395	5.4	96	493,255	4.1	96
Motor Fuels Tax (Calendar 2005)	25,956	9.1	162	656,716	5.4	128
Corporate Income Tax (Calendar 2004)	8,064	2.8	50	580,379	4.8	113
State General Property Tax (Payable 2005)	28,230	9.9	177	625,576	5.2	122
Total State Taxes	\$286,176	100.0%	\$1,790	\$12,128,450	100.0%	\$2,363

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 (2004-2005)	\$139,025	53.7%	\$1,178	\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)						
Medical Assistance	48,917	18.9	415	2,052,368	18.9	400
Minnesota Family Investment Program	656	0.3	6	42,606	0.4	8
General Assistance including GAMC	4,325	1.7	37	293,694	2.7	57
Social Services	24,146	9.3	205	1,074,098	9.9	209
Miscellaneous	1,520	0.6	13	106,348	1.0	21
Total	79,564	30.8	674	3,569,114	32.9	695
Highway Aid (Calendar 2005)						
County Aid	14,388	5.6	122	392,587	3.6	76
Municipal Aid	1,644	0.6	14	112,078	1.0	22
Township Aid	1,411	0.5	12	30,051	0.3	6
Total	17,443	6.7	148	534,716	4.9	104
Local Government Aid (Calendar 2005)	15,005	5.8	127	436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)	366	0.1	3	18,703	0.2	4
County Program Aid (Payable 2005)	5,652	2.2	48	206,185	1.9	40
Community Corrections Funding (2005)	1,623	0.6	14	76,664	0.7	15
Total Aids	258,677	100.0	2,193	10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	8,638	85.9	73	300,502	86.7	59
Agricultural Market Value Credit	1,414	14.1	12	24,599	7.1	5
Miscellaneous Credits	7	0.1	0	21,644	6.2	4
Total Property Tax Credits	10,059	100.0	85	346,745	100.0	68
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	2,919	53.7	25	155,455	51.6	30
Regular (Renters)	2,453	45.1	21	141,405	47.0	28
Targeting Refund	69	1.3	1	4,300	1.4	1
Total Property Tax Refunds	5,441	100.0	46	301,160	100.0	59
Total Aids/Credits	\$274,177	100.0%	\$2,324	\$11,498,547	100.0%	\$2,240
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$51,768	46.2%	\$439	\$1,872,612	31.1%	\$365
City/Town Levy	27,102	24.2	230	1,394,046	23.1	272
School District Net Tax Capacity Levy	14,889	13.3	126	920,728	15.3	179
School District Referendum Market Value Levy	6,827	6.1	58	408,068	6.8	80
Miscellaneous District Levy	3,092	2.8	26	802,067	13.3	156
State Property Tax Levy	8,303	7.4	70	625,576	10.4	122
Total Levy	\$111,981	100.0%	949	\$6,023,097	100.0%	1,173
Less Property Tax Credits	10,059		85	346,745		68
Net Property Taxes Payable	101,921		864	5,676,352		1,106
B. Property Valuation (2004 Assessment)						
Market Valuation	\$8,504,978		\$72,094	\$411,792,478		\$80,228
Referendum Market Valuation	5,347,574		\$45,330	358,649,650		69,874
Net Tax Capacity (NTC)	84,461		716	4,649,960		906
C. Average Local NTC Tax Rate	114.670			106.727		
Avg. Referendum Mkt. Value Tax Rate	0.128			0.121		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$90,319	43.0%	\$766	\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)	62,402	29.7	529	3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)	13,433	6.4	114	547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)	11,514	5.5	98	493,255	4.1	96
Motor Fuels Tax (Calendar 2005)	15,551	7.4	132	656,716	5.4	128
Corporate Income Tax (Calendar 2004)	8,603	4.1	73	580,379	4.8	113
State General Property Tax (Payable 2005)	8,303	4.0	70	625,576	5.2	122
Total State Taxes	\$210,124	100.0%	\$1,781	\$12,128,450	100.0%	\$2,363

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 (2004-2005)	\$64,976	47.2%	\$1,363	\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)						
Medical Assistance	27,369	19.9	574	2,052,368	18.9	400
Minnesota Family Investment Program	146	0.1	3	42,606	0.4	8
General Assistance including GAMC	1,700	1.2	36	293,694	2.7	57
Social Services	13,164	9.6	276	1,074,098	9.9	209
Miscellaneous	921	0.7	19	106,348	1.0	21
Total	43,299	31.4	909	3,569,114	32.9	695
Highway Aid (Calendar 2005)						
County Aid	13,178	9.6	277	392,587	3.6	76
Municipal Aid	206	0.1	4	112,078	1.0	22
Township Aid	1,848	1.3	39	30,051	0.3	6
Total	15,232	11.1	320	534,716	4.9	104
Local Government Aid (Calendar 2005)	8,748	6.4	184	436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)	734	0.5	15	18,703	0.2	4
County Program Aid (Payable 2005)	4,031	2.9	85	206,185	1.9	40
Community Corrections Funding (2005)	687	0.5	14	76,664	0.7	15
Total Aids	137,707	100.0	2,889	10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	3,112	74.5	65	300,502	86.7	59
Agricultural Market Value Credit	1,067	25.5	22	24,599	7.1	5
Miscellaneous Credits	0	0.0	0	21,644	6.2	4
Total Property Tax Credits	4,179	100.0	88	346,745	100.0	68
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	568	45.8	12	155,455	51.6	30
Regular (Renters)	668	53.9	14	141,405	47.0	28
Targeting Refund	4	0.3	0	4,300	1.4	1
Total Property Tax Refunds	1,240	100.0	26	301,160	100.0	59
Total Aids/Credits	\$143,126	100.0%	\$3,003	\$11,498,547	100.0%	\$2,240
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$20,978	48.0%	\$440	\$1,872,612	31.1%	\$365
City/Town Levy	11,276	25.8	237	1,394,046	23.1	272
School District Net Tax Capacity Levy	5,676	13.0	119	920,728	15.3	179
School District Referendum Market Value Levy	1,582	3.6	33	408,068	6.8	80
Miscellaneous District Levy	1,366	3.1	29	802,067	13.3	156
State Property Tax Levy	2,828	6.5	59	625,576	10.4	122
Total Levy	\$43,706	100.0%	917	\$6,023,097	100.0%	1,173
Less Property Tax Credits	4,179		88	346,745		68
Net Property Taxes Payable	39,527		829	5,676,352		1,106
B. Property Valuation (2004 Assessment)						
Market Valuation	\$3,900,937		\$81,849	\$411,792,478		\$80,228
Referendum Market Valuation	1,375,249		\$28,855	358,649,650		69,874
Net Tax Capacity (NTC)	35,196		738	4,649,960		906
C. Average Local NTC Tax Rate	111.015			106.727		
Avg. Referendum Mkt. Value Tax Rate	0.131			0.121		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$29,795	44.3%	\$625	\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)	15,270	22.7	320	3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)	5,498	8.2	115	547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)	4,645	6.9	97	493,255	4.1	96
Motor Fuels Tax (Calendar 2005)	7,001	10.4	147	656,716	5.4	128
Corporate Income Tax (Calendar 2004)	2,278	3.4	48	580,379	4.8	113
State General Property Tax (Payable 2005)	2,828	4.2	59	625,576	5.2	122
Total State Taxes	\$67,315	100.0%	\$1,412	\$12,128,450	100.0%	\$2,363

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 (2004-2005)	\$184,157	58.1%	\$1,170	\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)						
Medical Assistance	60,257	19.0	383	2,052,368	18.9	400
Minnesota Family Investment Program	810	0.3	5	42,606	0.4	8
General Assistance including GAMC	7,928	2.5	50	293,694	2.7	57
Social Services	27,038	8.5	172	1,074,098	9.9	209
Miscellaneous	1,880	0.6	12	106,348	1.0	21
Total	97,912	30.9	622	3,569,114	32.9	695
Highway Aid (Calendar 2005)						
County Aid	17,754	5.6	113	392,587	3.6	76
Municipal Aid	669	0.2	4	112,078	1.0	22
Township Aid	962	0.3	6	30,051	0.3	6
Total	19,385	6.1	123	534,716	4.9	104
Local Government Aid (Calendar 2005)	6,519	2.1	41	436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)	144	0.0	1	18,703	0.2	4
County Program Aid (Payable 2005)	6,521	2.1	41	206,185	1.9	40
Community Corrections Funding (2005)	2,426	0.8	15	76,664	0.7	15
Total Aids	317,064	100.0	2,014	10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	10,606	85.2	67	300,502	86.7	59
Agricultural Market Value Credit	1,822	14.6	12	24,599	7.1	5
Miscellaneous Credits	20	0.2	0	21,644	6.2	4
Total Property Tax Credits	12,447	100.0	79	346,745	100.0	68
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	5,389	66.6	34	155,455	51.6	30
Regular (Renters)	2,551	31.5	16	141,405	47.0	28
Targeting Refund	147	1.8	1	4,300	1.4	1
Total Property Tax Refunds	8,087	100.0	51	301,160	100.0	59
Total Aids/Credits	\$337,599	100.0%	\$2,144	\$11,498,547	100.0%	\$2,240
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$65,284	45.4%	\$415	\$1,872,612	31.1%	\$365
City/Town Levy	30,792	21.4	196	1,394,046	23.1	272
School District Net Tax Capacity Levy	29,323	20.4	186	920,728	15.3	179
School District Referendum Market Value Levy	4,481	3.1	28	408,068	6.8	80
Miscellaneous District Levy	4,230	2.9	27	802,067	13.3	156
State Property Tax Levy	9,717	6.8	62	625,576	10.4	122
Total Levy	\$143,828	100.0%	914	\$6,023,097	100.0%	1,173
Less Property Tax Credits	12,447		79	346,745		68
Net Property Taxes Payable	131,381		834	5,676,352		1,106
B. Property Valuation (2004 Assessment)						
Market Valuation	\$10,576,087		\$67,174	\$411,792,478		\$80,228
Referendum Market Valuation	8,664,856		\$55,035	358,649,650		69,874
Net Tax Capacity (NTC)	109,289		694	4,649,960		906
C. Average Local NTC Tax Rate	118.341			106.727		
Avg. Referendum Mkt. Value Tax Rate	0.055			0.121		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$111,339	45.0%	\$707	\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)	58,996	23.8	375	3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)	17,612	7.1	112	547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)	15,239	6.2	97	493,255	4.1	96
Motor Fuels Tax (Calendar 2005)	27,709	11.2	176	656,716	5.4	128
Corporate Income Tax (Calendar 2004)	6,984	2.8	44	580,379	4.8	113
State General Property Tax (Payable 2005)	9,717	3.9	62	625,576	5.2	122
Total State Taxes	\$247,596	100.0%	\$1,573	\$12,128,450	100.0%	\$2,363

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 (2004-2005)	\$446,844	63.8%	\$1,196	\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)						
Medical Assistance	96,411	13.8	258	2,052,368	18.9	400
Minnesota Family Investment Program	1,301	0.2	3	42,606	0.4	8
General Assistance including GAMC	12,323	1.8	33	293,694	2.7	57
Social Services	54,673	7.8	146	1,074,098	9.9	209
Miscellaneous	5,058	0.7	14	106,348	1.0	21
Total	169,766	24.2	454	3,569,114	32.9	695
Highway Aid (Calendar 2005)						
County Aid	33,708	4.8	90	392,587	3.6	76
Municipal Aid	5,849	0.8	16	112,078	1.0	22
Township Aid	1,477	0.2	4	30,051	0.3	6
Total	41,034	5.9	110	534,716	4.9	104
Local Government Aid (Calendar 2005)	23,611	3.4	63	436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)	158	0.0	0	18,703	0.2	4
County Program Aid (Payable 2005)	14,147	2.0	38	206,185	1.9	40
Community Corrections Funding (2005)	4,574	0.7	12	76,664	0.7	15
Total Aids	700,133	100.0	1,874	10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	22,485	90.2	60	300,502	86.7	59
Agricultural Market Value Credit	2,420	9.7	6	24,599	7.1	5
Miscellaneous Credits	34	0.1	0	21,644	6.2	4
Total Property Tax Credits	24,939	100.0	67	346,745	100.0	68
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	8,949	52.4	24	155,455	51.6	30
Regular (Renters)	7,915	46.3	21	141,405	47.0	28
Targeting Refund	215	1.3	1	4,300	1.4	1
Total Property Tax Refunds	17,079	100.0	46	301,160	100.0	59
Total Aids/Credits	\$742,151	100.0%	\$1,986	\$11,498,547	100.0%	\$2,240
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$121,031	34.0%	\$324	\$1,872,612	31.1%	\$365
City/Town Levy	89,763	25.2	240	1,394,046	23.1	272
School District Net Tax Capacity Levy	72,054	20.2	193	920,728	15.3	179
School District Referendum Market Value Levy	20,709	5.8	55	408,068	6.8	80
Miscellaneous District Levy	18,701	5.2	50	802,067	13.3	156
State Property Tax Levy	34,119	9.6	91	625,576	10.4	122
Total Levy	\$356,377	100.0%	954	\$6,023,097	100.0%	1,173
Less Property Tax Credits	24,939		67	346,745		68
Net Property Taxes Payable	331,438		887	5,676,352		1,106
B. Property Valuation (2004 Assessment)						
Market Valuation	\$25,555,360		\$68,395	\$411,792,478		\$80,228
Referendum Market Valuation	22,764,884		\$60,927	358,649,650		69,874
Net Tax Capacity (NTC)	286,372		766	4,649,960		906
C. Average Local NTC Tax Rate	105.135			106.727		
Avg. Referendum Mkt. Value Tax Rate	0.093			0.121		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$332,929	45.0%	\$891	\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)	219,252	29.6	587	3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)	39,518	5.3	106	547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)	35,343	4.8	95	493,255	4.1	96
Motor Fuels Tax (Calendar 2005)	53,679	7.3	144	656,716	5.4	128
Corporate Income Tax (Calendar 2004)	24,847	3.4	67	580,379	4.8	113
State General Property Tax (Payable 2005)	34,119	4.6	91	625,576	5.2	122
Total State Taxes	\$739,689	100.0%	\$1,980	\$12,128,450	100.0%	\$2,363

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 (2004-2005)	\$147,877	49.0%	\$1,255	\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)						
Medical Assistance	55,356	18.3	470	2,052,368	18.9	400
Minnesota Family Investment Program	482	0.2	4	42,606	0.4	8
General Assistance including GAMC	3,794	1.3	32	293,694	2.7	57
Social Services	27,597	9.1	234	1,074,098	9.9	209
Miscellaneous	1,994	0.7	17	106,348	1.0	21
Total	89,223	29.5	757	3,569,114	32.9	695
Highway Aid (Calendar 2005)						
County Aid	29,077	9.6	247	392,587	3.6	76
Municipal Aid	1,099	0.4	9	112,078	1.0	22
Township Aid	3,624	1.2	31	30,051	0.3	6
Total	33,800	11.2	287	534,716	4.9	104
Local Government Aid (Calendar 2005)	19,861	6.6	169	436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)	897	0.3	8	18,703	0.2	4
County Program Aid (Payable 2005)	8,350	2.8	71	206,185	1.9	40
Community Corrections Funding (2005)	2,079	0.7	18	76,664	0.7	15
Total Aids	302,087	100.0	2,563	10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	7,874	78.2	67	300,502	86.7	59
Agricultural Market Value Credit	2,198	21.8	19	24,599	7.1	5
Miscellaneous Credits	0	0.0	0	21,644	6.2	4
Total Property Tax Credits	10,072	100.0	85	346,745	100.0	68
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	1,341	41.6	11	155,455	51.6	30
Regular (Renters)	1,850	57.5	16	141,405	47.0	28
Targeting Refund	28	0.9	0	4,300	1.4	1
Total Property Tax Refunds	3,219	100.0	27	301,160	100.0	59
Total Aids/Credits	\$315,379	100.0%	\$2,676	\$11,498,547	100.0%	\$2,240
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$49,485	45.8%	\$420	\$1,872,612	31.1%	\$365
City/Town Levy	25,714	23.8	218	1,394,046	23.1	272
School District Net Tax Capacity Levy	17,499	16.2	148	920,728	15.3	179
School District Referendum Market Value Levy	3,578	3.3	30	408,068	6.8	80
Miscellaneous District Levy	4,167	3.9	35	802,067	13.3	156
State Property Tax Levy	7,566	7.0	64	625,576	10.4	122
Total Levy	\$108,009	100.0%	916	\$6,023,097	100.0%	1,173
Less Property Tax Credits	10,072		85	346,745		68
Net Property Taxes Payable	97,937		831	5,676,352		1,106
B. Property Valuation (2004 Assessment)						
Market Valuation	\$9,690,366		\$82,219	\$411,792,478		\$80,228
Referendum Market Valuation	3,752,824		\$31,841	358,649,650		69,874
Net Tax Capacity (NTC)	90,073		764	4,649,960		906
C. Average Local NTC Tax Rate	107.200			106.727		
Avg. Referendum Mkt. Value Tax Rate	0.104			0.121		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$71,981	39.3%	\$611	\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)	52,420	28.7	445	3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)	13,607	7.4	115	547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)	11,499	6.3	98	493,255	4.1	96
Motor Fuels Tax (Calendar 2005)	19,162	10.5	163	656,716	5.4	128
Corporate Income Tax (Calendar 2004)	6,711	3.7	57	580,379	4.8	113
State General Property Tax (Payable 2005)	7,566	4.1	64	625,576	5.2	122
Total State Taxes	\$182,946	100.0%	\$1,552	\$12,128,450	100.0%	\$2,363

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 (2004-2005)	\$239,963	50.2%	\$1,066	\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)						
Medical Assistance	89,197	18.7	396	2,052,368	18.9	400
Minnesota Family Investment Program	1,136	0.2	5	42,606	0.4	8
General Assistance including GAMC	8,346	1.7	37	293,694	2.7	57
Social Services	46,500	9.7	206	1,074,098	9.9	209
Miscellaneous	3,228	0.7	14	106,348	1.0	21
Total	148,406	31.0	659	3,569,114	32.9	695
Highway Aid (Calendar 2005)						
County Aid	32,206	6.7	143	392,587	3.6	76
Municipal Aid	3,425	0.7	15	112,078	1.0	22
Township Aid	2,414	0.5	11	30,051	0.3	6
Total	38,045	8.0	169	534,716	4.9	104
Local Government Aid (Calendar 2005)	36,494	7.6	162	436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)	850	0.2	4	18,703	0.2	4
County Program Aid (Payable 2005)	10,894	2.3	48	206,185	1.9	40
Community Corrections Funding (2005)	3,465	0.7	15	76,664	0.7	15
Total Aids	478,117	100.0	2,123	10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	15,628	85.4	69	300,502	86.7	59
Agricultural Market Value Credit	2,545	13.9	11	24,599	7.1	5
Miscellaneous Credits	125	0.7	1	21,644	6.2	4
Total Property Tax Credits	18,298	100.0	81	346,745	100.0	68
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	3,594	42.3	16	155,455	51.6	30
Regular (Renters)	4,718	55.5	21	141,405	47.0	28
Targeting Refund	187	2.2	1	4,300	1.4	1
Total Property Tax Refunds	8,498	100.0	38	301,160	100.0	59
Total Aids/Credits	\$504,913	100.0%	\$2,242	\$11,498,547	100.0%	\$2,240
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$83,662	43.2%	\$371	\$1,872,612	31.1%	\$365
City/Town Levy	51,293	26.5	228	1,394,046	23.1	272
School District Net Tax Capacity Levy	25,311	13.1	112	920,728	15.3	179
School District Referendum Market Value Levy	9,928	5.1	44	408,068	6.8	80
Miscellaneous District Levy	6,112	3.2	27	802,067	13.3	156
State Property Tax Levy	17,335	9.0	77	625,576	10.4	122
Total Levy	\$193,641	100.0%	860	\$6,023,097	100.0%	1,173
Less Property Tax Credits	18,298		81	346,745		68
Net Property Taxes Payable	175,343		779	5,676,352		1,106
B. Property Valuation (2004 Assessment)						
Market Valuation	\$17,090,277		\$75,886	\$411,792,478		\$80,228
Referendum Market Valuation	10,391,991		\$46,143	358,649,650		69,874
Net Tax Capacity (NTC)	171,229		760	4,649,960		906
C. Average Local NTC Tax Rate	97.048			106.727		
Avg. Referendum Mkt. Value Tax Rate	0.097			0.121		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$159,413	41.8%	\$708	\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)	113,035	29.7	502	3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)	24,613	6.5	109	547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)	21,183	5.6	94	493,255	4.1	96
Motor Fuels Tax (Calendar 2005)	30,717	8.1	136	656,716	5.4	128
Corporate Income Tax (Calendar 2004)	14,892	3.9	66	580,379	4.8	113
State General Property Tax (Payable 2005)	17,335	4.5	77	625,576	5.2	122
Total State Taxes	\$381,188	100.0%	\$1,693	\$12,128,450	100.0%	\$2,363

I. Major State Aids/Credits	SE MN (10)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2004-2005)	\$517,838	53.9%	\$1,077	\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)						
Medical Assistance	166,810	17.4	347	2,052,368	18.9	400
Minnesota Family Investment Program	2,409	0.3	5	42,606	0.4	8
General Assistance including GAMC	20,247	2.1	42	293,694	2.7	57
Social Services	98,919	10.3	206	1,074,098	9.9	209
Miscellaneous	6,872	0.7	14	106,348	1.0	21
Total	295,258	30.7	614	3,569,114	32.9	695
Highway Aid (Calendar 2005)						
County Aid	44,614	4.6	93	392,587	3.6	76
Municipal Aid	8,525	0.9	18	112,078	1.0	22
Township Aid	4,743	0.5	10	30,051	0.3	6
Total	57,882	6.0	120	534,716	4.9	104
Local Government Aid (Calendar 2005)	59,735	6.2	124	436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)	1,988	0.2	4	18,703	0.2	4
County Program Aid (Payable 2005)	21,531	2.2	45	206,185	1.9	40
Community Corrections Funding (2005)	6,408	0.7	13	76,664	0.7	15
Total Aids	960,642	100.0	1,999	10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	33,370	89.2	69	300,502	86.7	59
Agricultural Market Value Credit	3,973	10.6	8	24,599	7.1	5
Miscellaneous Credits	69	0.2	0	21,644	6.2	4
Total Property Tax Credits	37,411	100.0	78	346,745	100.0	68
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	9,375	47.4	20	155,455	51.6	30
Regular (Renters)	10,124	51.2	21	141,405	47.0	28
Targeting Refund	274	1.4	1	4,300	1.4	1
Total Property Tax Refunds	19,773	100.0	41	301,160	100.0	59
Total Aids/Credits	\$1,017,826	100.0%	\$2,118	\$11,498,547	100.0%	\$2,240
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$171,182	38.2%	\$356	\$1,872,612	31.1%	\$365
City/Town Levy	118,696	26.5	247	1,394,046	23.1	272
School District Net Tax Capacity Levy	80,592	18.0	168	920,728	15.3	179
School District Referendum Market Value Levy	26,808	6.0	56	408,068	6.8	80
Miscellaneous District Levy	12,322	2.7	26	802,067	13.3	156
State Property Tax Levy	38,699	8.6	81	625,576	10.4	122
Total Levy	\$448,300	100.0%	933	\$6,023,097	100.0%	1,173
Less Property Tax Credits	37,411		78	346,745		68
Net Property Taxes Payable	410,888		855	5,676,352		1,106
B. Property Valuation (2004 Assessment)						
Market Valuation	\$33,570,456		\$69,851	\$411,792,478		\$80,228
Referendum Market Valuation	26,219,294		\$54,555	358,649,650		69,874
Net Tax Capacity (NTC)	356,221		741	4,649,960		906
C. Average Local NTC Tax Rate	107.375			106.727		
Avg. Referendum Mkt. Value Tax Rate	0.103			0.121		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$418,995	46.2%	\$872	\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)	242,908	26.8	505	3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)	52,003	5.7	108	547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)	45,590	5.0	95	493,255	4.1	96
Motor Fuels Tax (Calendar 2005)	65,472	7.2	136	656,716	5.4	128
Corporate Income Tax (Calendar 2004)	42,806	4.7	89	580,379	4.8	113
State General Property Tax (Payable 2005)	38,699	4.3	81	625,576	5.2	122
Total State Taxes	\$906,474	100.0%	\$1,886	\$12,128,450	100.0%	\$2,363

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 (2004-2005)	\$3,263,759	58.5%	\$1,188	\$6,008,542	55.4%	\$1,171
Human Services Aid (Calendar 2005)						
Medical Assistance	1,062,878	19.0	387	2,052,368	18.9	400
Minnesota Family Investment Program	28,165	0.5	10	42,606	0.4	8
General Assistance including GAMC	180,350	3.2	66	293,694	2.7	57
Social Services	552,068	9.9	201	1,074,098	9.9	209
Miscellaneous	65,642	1.2	24	106,348	1.0	21
Total	1,889,104	33.9	688	3,569,114	32.9	695
Highway Aid (Calendar 2005)						
County Aid	69,277	1.2	25	392,587	3.6	76
Municipal Aid	77,971	1.4	28	112,078	1.0	22
Township Aid	1,380	0.0	1	30,051	0.3	6
Total	148,627	2.7	54	534,716	4.9	104
Local Government Aid (Calendar 2005)	151,625	2.7	55	436,718	4.0	85
Disparity Reduction Aid (Calendar 2005)	1,369	0.0	0	18,703	0.2	4
County Program Aid (Payable 2005)	85,998	1.5	31	206,185	1.9	40
Community Corrections Funding (2005)	39,727	0.7	14	76,664	0.7	15
Total Aids	5,580,208	100.0	2,031	10,850,642	100.0	2,114
B. Property Tax Credits (Payable 2005)						
Homestead Market Value Credit	138,611	98.8	50	300,502	86.7	59
Agricultural Market Value Credit	1,430	1.0	1	24,599	7.1	5
Miscellaneous Credits	307	0.2	0	21,644	6.2	4
Total Property Tax Credits	140,347	100.0	51	346,745	100.0	68
C. Property Tax Refunds (04 filed 05)						
Regular (Homeowners)	109,503	53.0	40	155,455	51.6	30
Regular (Renters)	94,449	45.7	34	141,405	47.0	28
Targeting Refund	2,636	1.3	1	4,300	1.4	1
Total Property Tax Refunds	206,588	100.0	75	301,160	100.0	59
Total Aids/Credits	\$5,927,144	100.0%	\$2,158	\$11,498,547	100.0%	\$2,240
II. Property Tax Data						
A. Property Tax Levy (Payable 2005)						
County Levy	\$951,275	25.0%	\$346	\$1,872,612	31.1%	\$365
City/Town Levy	865,657	22.7	315	1,394,046	23.1	272
School District Net Tax Capacity Levy	563,461	14.8	205	920,728	15.3	179
School District Referendum Market Value Levy	306,224	8.0	111	408,068	6.8	80
Miscellaneous District Levy	714,142	18.8	260	802,067	13.3	156
State Property Tax Levy	407,685	10.7	148	625,576	10.4	122
Total Levy	\$3,808,443	100.0%	1,386	\$6,023,097	100.0%	1,173
Less Property Tax Credits	140,347		51	346,745		68
Net Property Taxes Payable	3,668,096		1,335	5,676,352		1,106
B. Property Valuation (2004 Assessment)						
Market Valuation	\$242,147,560		\$88,150	\$411,792,478		\$80,228
Referendum Market Valuation	239,716,117		\$87,265	358,649,650		69,874
Net Tax Capacity (NTC)	2,871,481		1,045	4,649,960		906
C. Average Local NTC Tax Rate	106.918			106.727		
Avg. Referendum Mkt. Value Tax Rate	0.138			0.121		
III. Major State Taxes						
Individual Income Tax (2004 filed 2005)	\$3,809,880	48.5%	\$1,387	\$5,599,480	46.2%	\$1,091
Sales/Use Tax (Calendar 2005)	2,348,674	29.9	855	3,625,842	29.9	706
Motor Vehicle Sales Tax (Calendar 2005)	286,277	3.6	104	547,203	4.5	107
Motor Vehicle License Tax (Calendar 2005)	266,720	3.4	97	493,255	4.1	96
Motor Fuels Tax (Calendar 2005)	307,724	3.9	112	656,716	5.4	128
Corporate Income Tax (Calendar 2004)	423,703	5.4	154	580,379	4.8	113
State General Property Tax (Payable 2005)	407,685	5.2	148	625,576	5.2	122
Total State Taxes	\$7,850,663	100.0%	\$2,858	\$12,128,450	100.0%	\$2,363

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 2005 estimated population, which was used for each county in determining the county and region per capita amounts, is on page 5. 2005 population is used to calculate per capita amounts throughout this report, even if 2004 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 (2004-2005)	\$16,062	44.6%	\$993	\$1,063	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	9,087	25.2	562	526	400
Minnesota Family Investment Program	94	0.3	6	8	8
General Assistance including GAMC	1,293	3.6	80	84	57
Social Services	3,513	9.8	217	294	209
Miscellaneous	265	0.7	16	30	21
Total	14,251	39.6	881	941	695
Highway Aid (Calendar 2005)					
County Aid	3,447	9.6	213	137	76
Municipal Aid	0	0.0	0	22	22
Township Aid	356	1.0	22	4	6
Total	3,803	10.6	235	163	104
Local Government Aid (Calendar 2005)	620	1.7	38	184	85
Disparity Reduction Aid (Calendar 2005)	23	0.1	1	33	4
County Program Aid (Payable 2005)	999	2.8	62	57	40
Community Corrections Funding (2005)	259	0.7	16	21	15
Total Aids	36,018	100.0	2,227	2,461	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,344	55.8	83	73	59
Agricultural Market Value Credit	215	8.9	13	3	5
Miscellaneous Credits	851	35.3	53	47	4
Total Property Tax Credits	2,410	100.0	149	122	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	145	39.3	9	16	30
Regular (Renters)	221	59.6	14	23	28
Targeting Refund	4	1.2	0	0	1
Total Property Tax Refunds	370	100.0	23	39	59
Total Aids/Credits	\$38,798	100.0%	\$2,399	\$2,622	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$8,971	50.7%	\$555	\$427	\$365
City/Town Levy	3,709	21.0	229	200	272
School District Net Tax Capacity Levy	1,897	10.7	117	91	179
School District Referendum Market Value Levy	110	0.6	7	30	80
Miscellaneous District Levy	415	2.3	26	60	156
State Property Tax Levy	2,588	14.6	160	108	122
Total Levy	\$17,691	100.0%	\$1,094	\$916	\$1,173
Less Property Tax Credits	2,410		149	122	68
Net Property Taxes Payable	15,281		945	794	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,682,816		\$104,045	\$62,473	\$80,228
Referendum Market Valuation	790,448		\$48,872	49,184	69,874
Net Tax Capacity (NTC)	16,829		1,041	700	906
C. Average Local NTC Tax Rate	88.978				
Avg. Referendum Mkt. Value Tax Rate	0.016				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$8,892	33.7%	\$550	\$697	\$1,091
Sales/Use Tax (Calendar 2005)	7,546	28.6	467	699	706
Motor Vehicle Sales Tax (Calendar 2005)	1,998	7.6	124	109	107
Motor Vehicle License Tax (Calendar 2005)	1,750	6.6	108	96	96
Motor Fuels Tax (Calendar 2005)	3,154	11.9	195	139	128
Corporate Income Tax (Calendar 2004)	493	1.9	30	66	113
State General Property Tax (Payable 2005)	2,588	9.8	160	108	122
Total State Taxes	\$26,420	100.0%	\$1,633	\$1,915	\$2,363

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 (2004-2005)	\$447,197	68.6%	\$1,380	\$1,188	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	93,814	14.4	290	387	400
Minnesota Family Investment Program	2,119	0.3	7	10	8
General Assistance including GAMC	15,835	2.4	49	66	57
Social Services	50,636	7.8	156	201	209
Miscellaneous	3,035	0.5	9	24	21
Total	165,439	25.4	511	688	695
Highway Aid (Calendar 2005)					
County Aid	8,424	1.3	26	25	76
Municipal Aid	9,248	1.4	29	28	22
Township Aid	62	0.0	0	1	6
Total	17,734	2.7	55	54	104
Local Government Aid (Calendar 2005)	4,002	0.6	12	55	85
Disparity Reduction Aid (Calendar 2005)	0	0.0	0	0	4
County Program Aid (Payable 2005)	12,737	2.0	39	31	40
Community Corrections Funding (2005)	4,695	0.7	14	14	15
Total Aids	651,805	100.0	2,012	2,031	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	18,301	99.3	56	50	59
Agricultural Market Value Credit	120	0.7	0	1	5
Miscellaneous Credits	4	0.0	0	0	4
Total Property Tax Credits	18,425	100.0	57	51	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	10,093	55.7	31	40	30
Regular (Renters)	7,336	40.5	23	34	28
Targeting Refund	680	3.8	2	1	1
Total Property Tax Refunds	18,109	100.0	56	75	59
Total Aids/Credits	\$688,338	100.0%	\$2,125	\$2,158	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$77,096	23.5%	\$238	\$346	\$365
City/Town Levy	79,853	24.3	246	315	272
School District Net Tax Capacity Levy	50,315	15.3	155	205	179
School District Referendum Market Value Levy	29,609	9.0	91	111	80
Miscellaneous District Levy	59,046	18.0	182	260	156
State Property Tax Levy	32,335	9.9	100	148	122
Total Levy	\$328,253	100.0%	\$1,013	\$1,386	\$1,173
Less Property Tax Credits	18,425		57	51	68
Net Property Taxes Payable	309,828		956	1,335	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$23,568,243		\$72,742	\$88,150	\$80,228
Referendum Market Valuation	23,389,412		\$72,190	87,265	69,874
Net Tax Capacity (NTC)	269,458		832	1,045	906
C. Average Local NTC Tax Rate	98.563				
Avg. Referendum Mkt. Value Tax Rate	0.130				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$326,700	47.8%	\$1,008	\$1,387	\$1,091
Sales/Use Tax (Calendar 2005)	196,421	28.7	606	855	706
Motor Vehicle Sales Tax (Calendar 2005)	34,325	5.0	106	104	107
Motor Vehicle License Tax (Calendar 2005)	31,726	4.6	98	97	96
Motor Fuels Tax (Calendar 2005)	34,689	5.1	107	112	128
Corporate Income Tax (Calendar 2004)	27,629	4.0	85	154	113
State General Property Tax (Payable 2005)	32,335	4.7	100	148	122
Total State Taxes	\$683,825	100.0%	\$2,111	\$2,858	\$2,363

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 (2004-2005)	\$31,892	46.3%	\$1,001	\$1,080	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	18,143	26.3	569	460	400
Minnesota Family Investment Program	356	0.5	11	5	8
General Assistance including GAMC	2,672	3.9	84	47	57
Social Services	6,818	9.9	214	248	209
Miscellaneous	555	0.8	17	16	21
Total	28,543	41.4	896	777	695
Highway Aid (Calendar 2005)					
County Aid	3,790	5.5	119	162	76
Municipal Aid	305	0.4	10	13	22
Township Aid	427	0.6	13	17	6
Total	4,523	6.6	142	192	104
Local Government Aid (Calendar 2005)	1,582	2.3	50	116	85
Disparity Reduction Aid (Calendar 2005)	9	0.0	0	1	4
County Program Aid (Payable 2005)	1,562	2.3	49	56	40
Community Corrections Funding (2005)	753	1.1	24	14	15
Total Aids	68,865	100.0	2,161	2,237	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	2,213	85.3	69	70	59
Agricultural Market Value Credit	380	14.7	12	13	5
Miscellaneous Credits	0	0.0	0	18	4
Total Property Tax Credits	2,593	100.0	81	101	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	457	49.1	14	14	30
Regular (Renters)	467	50.2	15	19	28
Targeting Refund	6	0.7	0	1	1
Total Property Tax Refunds	931	100.0	29	33	59
Total Aids/Credits	\$72,388	100.0%	\$2,272	\$2,371	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$13,727	47.0%	\$431	\$396	\$365
City/Town Levy	5,613	19.2	176	189	272
School District Net Tax Capacity Levy	4,324	14.8	136	135	179
School District Referendum Market Value Levy	927	3.2	29	32	80
Miscellaneous District Levy	1,127	3.9	35	38	156
State Property Tax Levy	3,475	11.9	109	98	122
Total Levy	\$29,194	100.0%	\$916	\$888	\$1,173
Less Property Tax Credits	2,593		81	101	68
Net Property Taxes Payable	26,601		835	787	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,449,317		\$76,858	\$75,749	\$80,228
Referendum Market Valuation	1,541,256		\$48,364	45,916	69,874
Net Tax Capacity (NTC)	25,035		786	769	906
C. Average Local NTC Tax Rate	99.027				
Avg. Referendum Mkt. Value Tax Rate	0.060				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$18,921	36.7%	\$594	\$677	\$1,091
Sales/Use Tax (Calendar 2005)	15,904	30.9	499	572	706
Motor Vehicle Sales Tax (Calendar 2005)	3,529	6.8	111	110	107
Motor Vehicle License Tax (Calendar 2005)	2,981	5.8	94	94	96
Motor Fuels Tax (Calendar 2005)	4,714	9.1	148	161	128
Corporate Income Tax (Calendar 2004)	2,018	3.9	63	54	113
State General Property Tax (Payable 2005)	3,475	6.7	109	98	122
Total State Taxes	\$51,541	100.0%	\$1,617	\$1,765	\$2,363

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 (2004-2005)	\$63,384	51.3%	\$1,478	\$1,380	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	29,795	24.1	695	639	400
Minnesota Family Investment Program	1,632	1.3	38	27	8
General Assistance including GAMC	3,485	2.8	81	66	57
Social Services	11,674	9.5	272	249	209
Miscellaneous	941	0.8	22	20	21
Total	47,527	38.5	1,109	1,000	695
Highway Aid (Calendar 2005)					
County Aid	4,502	3.6	105	192	76
Municipal Aid	408	0.3	10	5	22
Township Aid	296	0.2	7	12	6
Total	5,206	4.2	121	209	104
Local Government Aid (Calendar 2005)	3,553	2.9	83	70	85
Disparity Reduction Aid (Calendar 2005)	9	0.0	0	3	4
County Program Aid (Payable 2005)	2,788	2.3	65	71	40
Community Corrections Funding (2005)	1,000	0.8	23	19	15
Total Aids	123,467	100.0	2,880	2,753	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	2,219	89.8	52	60	59
Agricultural Market Value Credit	253	10.2	6	10	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,472	100.0	58	70	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	579	43.6	13	15	30
Regular (Renters)	738	55.6	17	15	28
Targeting Refund	11	0.9	0	1	1
Total Property Tax Refunds	1,328	100.0	31	31	59
Total Aids/Credits	\$127,266	100.0%	\$2,969	\$2,854	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$14,511	49.2%	\$338	\$410	\$365
City/Town Levy	4,256	14.4	99	139	272
School District Net Tax Capacity Levy	5,866	19.9	137	188	179
School District Referendum Market Value Levy	1,338	4.5	31	22	80
Miscellaneous District Levy	667	2.3	16	18	156
State Property Tax Levy	2,858	9.7	67	109	122
Total Levy	\$29,496	100.0%	\$688	\$886	\$1,173
Less Property Tax Credits	2,472		58	70	68
Net Property Taxes Payable	27,025		630	816	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,768,786		\$41,258	\$60,504	\$80,228
Referendum Market Valuation	1,445,600		\$33,720	40,649	69,874
Net Tax Capacity (NTC)	19,476		454	650	906
C. Average Local NTC Tax Rate	129.902				
Avg. Referendum Mkt. Value Tax Rate	0.093				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$21,345	32.9%	\$498	\$512	\$1,091
Sales/Use Tax (Calendar 2005)	26,550	40.9	619	542	706
Motor Vehicle Sales Tax (Calendar 2005)	3,786	5.8	88	99	107
Motor Vehicle License Tax (Calendar 2005)	3,243	5.0	76	84	96
Motor Fuels Tax (Calendar 2005)	4,875	7.5	114	137	128
Corporate Income Tax (Calendar 2004)	2,229	3.4	52	47	113
State General Property Tax (Payable 2005)	2,858	4.4	67	109	122
Total State Taxes	\$64,886	100.0%	\$1,514	\$1,529	\$2,363

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 (2004-2005)	\$35,551	52.3%	\$923	\$1,196	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	13,156	19.4	342	258	400
Minnesota Family Investment Program	193	0.3	5	3	8
General Assistance including GAMC	1,901	2.8	49	33	57
Social Services	8,281	12.2	215	146	209
Miscellaneous	885	1.3	23	14	21
Total	24,416	35.9	634	454	695
Highway Aid (Calendar 2005)					
County Aid	2,330	3.4	61	90	76
Municipal Aid	658	1.0	17	16	22
Township Aid	146	0.2	4	4	6
Total	3,134	4.6	81	110	104
Local Government Aid (Calendar 2005)	2,432	3.6	63	63	85
Disparity Reduction Aid (Calendar 2005)	17	0.0	0	0	4
County Program Aid (Payable 2005)	1,687	2.5	44	38	40
Community Corrections Funding (2005)	718	1.1	19	12	15
Total Aids	67,956	100.0	1,765	1,874	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	2,243	86.2	58	60	59
Agricultural Market Value Credit	356	13.7	9	6	5
Miscellaneous Credits	2	0.1	0	0	4
Total Property Tax Credits	2,602	100.0	68	67	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	1,029	44.3	27	24	30
Regular (Renters)	1,277	55.0	33	21	28
Targeting Refund	17	0.8	0	1	1
Total Property Tax Refunds	2,324	100.0	60	46	59
Total Aids/Credits	\$72,881	100.0%	\$1,893	\$1,986	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$14,695	43.0%	\$382	\$324	\$365
City/Town Levy	6,194	18.1	161	240	272
School District Net Tax Capacity Levy	7,766	22.7	202	193	179
School District Referendum Market Value Levy	380	1.1	10	55	80
Miscellaneous District Levy	2,224	6.5	58	50	156
State Property Tax Levy	2,928	8.6	76	91	122
Total Levy	\$34,187	100.0%	\$888	\$954	\$1,173
Less Property Tax Credits	2,602		68	67	68
Net Property Taxes Payable	31,585		820	887	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,117,187		\$54,985	\$68,395	\$80,228
Referendum Market Valuation	1,827,522		\$47,462	60,927	69,874
Net Tax Capacity (NTC)	23,233		603	766	906
C. Average Local NTC Tax Rate	132.911				
Avg. Referendum Mkt. Value Tax Rate	0.021				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$27,178	40.2%	\$706	\$891	\$1,091
Sales/Use Tax (Calendar 2005)	22,439	33.2	583	587	706
Motor Vehicle Sales Tax (Calendar 2005)	3,673	5.4	95	106	107
Motor Vehicle License Tax (Calendar 2005)	3,170	4.7	82	95	96
Motor Fuels Tax (Calendar 2005)	5,509	8.1	143	144	128
Corporate Income Tax (Calendar 2004)	2,710	4.0	70	67	113
State General Property Tax (Payable 2005)	2,928	4.3	76	91	122
Total State Taxes	\$67,607	100.0%	\$1,756	\$1,980	\$2,363

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 (2004-2005)	\$7,816	42.1%	\$1,426	\$1,363	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	4,105	22.1	749	574	400
Minnesota Family Investment Program	27	0.1	5	3	8
General Assistance including GAMC	168	0.9	31	36	57
Social Services	1,894	10.2	346	276	209
Miscellaneous	118	0.6	22	19	21
Total	6,312	34.0	1,152	909	695
Highway Aid (Calendar 2005)					
County Aid	2,104	11.3	384	277	76
Municipal Aid	0	0.0	0	4	22
Township Aid	130	0.7	24	39	6
Total	2,235	12.0	408	320	104
Local Government Aid (Calendar 2005)	1,270	6.8	232	184	85
Disparity Reduction Aid (Calendar 2005)	178	1.0	32	15	4
County Program Aid (Payable 2005)	648	3.5	118	85	40
Community Corrections Funding (2005)	94	0.5	17	14	15
Total Aids	18,552	100.0	3,385	2,889	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	336	71.8	61	65	59
Agricultural Market Value Credit	132	28.2	24	22	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	468	100.0	85	88	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	92	60.6	17	12	30
Regular (Renters)	59	38.7	11	14	28
Targeting Refund	1	0.8	0	0	1
Total Property Tax Refunds	153	100.0	28	26	59
Total Aids/Credits	\$19,172	100.0%	\$3,498	\$3,003	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$2,449	50.5%	\$447	\$440	\$365
City/Town Levy	1,098	22.6	200	237	272
School District Net Tax Capacity Levy	742	15.3	135	119	179
School District Referendum Market Value Levy	153	3.2	28	33	80
Miscellaneous District Levy	177	3.6	32	29	156
State Property Tax Levy	231	4.8	42	59	122
Total Levy	\$4,850	100.0%	\$885	\$917	\$1,173
Less Property Tax Credits	468		85	88	68
Net Property Taxes Payable	4,382		800	829	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$427,486		\$77,994	\$81,849	\$80,228
Referendum Market Valuation	131,688		\$24,026	28,855	69,874
Net Tax Capacity (NTC)	3,668		669	738	906
C. Average Local NTC Tax Rate	121.754				
Avg. Referendum Mkt. Value Tax Rate	0.116				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$2,972	44.8%	\$542	\$625	\$1,091
Sales/Use Tax (Calendar 2005)	1,276	19.2	233	320	706
Motor Vehicle Sales Tax (Calendar 2005)	648	9.8	118	115	107
Motor Vehicle License Tax (Calendar 2005)	550	8.3	100	97	96
Motor Fuels Tax (Calendar 2005)	771	11.6	141	147	128
Corporate Income Tax (Calendar 2004)	181	2.7	33	48	113
State General Property Tax (Payable 2005)	231	3.5	42	59	122
Total State Taxes	\$6,628	100.0%	\$1,209	\$1,412	\$2,363

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 (2004-2005)	\$67,161	53.9%	\$1,157	\$1,066	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	19,389	15.6	334	396	400
Minnesota Family Investment Program	375	0.3	6	5	8
General Assistance including GAMC	2,449	2.0	42	37	57
Social Services	13,904	11.2	240	206	209
Miscellaneous	877	0.7	15	14	21
Total	36,993	29.7	637	659	695
Highway Aid (Calendar 2005)					
County Aid	5,902	4.7	102	143	76
Municipal Aid	1,101	0.9	19	15	22
Township Aid	300	0.2	5	11	6
Total	7,303	5.9	126	169	104
Local Government Aid (Calendar 2005)	9,291	7.5	160	162	85
Disparity Reduction Aid (Calendar 2005)	151	0.1	3	4	4
County Program Aid (Payable 2005)	2,650	2.1	46	48	40
Community Corrections Funding (2005)	943	0.8	16	15	15
Total Aids	124,492	100.0	2,145	2,123	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	3,413	90.5	59	69	59
Agricultural Market Value Credit	357	9.5	6	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	3,770	100.0	65	81	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	814	31.4	14	16	30
Regular (Renters)	1,719	66.2	30	21	28
Targeting Refund	63	2.4	1	1	1
Total Property Tax Refunds	2,596	100.0	45	38	59
Total Aids/Credits	\$130,859	100.0%	\$2,255	\$2,242	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$20,047	37.8%	\$345	\$371	\$365
City/Town Levy	13,361	25.2	230	228	272
School District Net Tax Capacity Levy	7,159	13.5	123	112	179
School District Referendum Market Value Levy	3,250	6.1	56	44	80
Miscellaneous District Levy	2,021	3.8	35	27	156
State Property Tax Levy	7,173	13.5	124	77	122
Total Levy	\$53,011	100.0%	\$914	\$860	\$1,173
Less Property Tax Credits	3,770		65	81	68
Net Property Taxes Payable	49,241		849	779	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$4,136,087		\$71,275	\$75,886	\$80,228
Referendum Market Valuation	3,150,045		\$54,283	46,143	69,874
Net Tax Capacity (NTC)	46,374		799	760	906
C. Average Local NTC Tax Rate	91.835				
Avg. Referendum Mkt. Value Tax Rate	0.103				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$41,368	30.5%	\$713	\$708	\$1,091
Sales/Use Tax (Calendar 2005)	63,460	46.8	1,094	502	706
Motor Vehicle Sales Tax (Calendar 2005)	5,743	4.2	99	109	107
Motor Vehicle License Tax (Calendar 2005)	5,018	3.7	86	94	96
Motor Fuels Tax (Calendar 2005)	7,340	5.4	126	136	128
Corporate Income Tax (Calendar 2004)	5,434	4.0	94	66	113
State General Property Tax (Payable 2005)	7,173	5.3	124	77	122
Total State Taxes	\$135,536	100.0%	\$2,336	\$1,693	\$2,363

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 (2004-2005)	\$27,934	47.6%	\$1,053	\$1,066	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	11,984	20.4	452	396	400
Minnesota Family Investment Program	81	0.1	3	5	8
General Assistance including GAMC	618	1.1	23	37	57
Social Services	5,863	10.0	221	206	209
Miscellaneous	421	0.7	16	14	21
Total	18,966	32.4	715	659	695
Highway Aid (Calendar 2005)					
County Aid	3,346	5.7	126	143	76
Municipal Aid	499	0.9	19	15	22
Township Aid	344	0.6	13	11	6
Total	4,189	7.1	158	169	104
Local Government Aid (Calendar 2005)	5,789	9.9	218	162	85
Disparity Reduction Aid (Calendar 2005)	68	0.1	3	4	4
County Program Aid (Payable 2005)	1,337	2.3	50	48	40
Community Corrections Funding (2005)	342	0.6	13	15	15
Total Aids	58,626	100.0	2,209	2,123	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	2,060	86.4	78	69	59
Agricultural Market Value Credit	324	13.6	12	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,384	100.0	90	81	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	494	47.5	19	16	30
Regular (Renters)	512	49.3	19	21	28
Targeting Refund	33	3.2	1	1	1
Total Property Tax Refunds	1,039	100.0	39	38	59
Total Aids/Credits	\$62,049	100.0%	\$2,338	\$2,242	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$8,194	39.0%	\$309	\$371	\$365
City/Town Levy	6,589	31.3	248	228	272
School District Net Tax Capacity Levy	2,966	14.1	112	112	179
School District Referendum Market Value Levy	896	4.3	34	44	80
Miscellaneous District Levy	845	4.0	32	27	156
State Property Tax Levy	1,539	7.3	58	77	122
Total Levy	\$21,029	100.0%	\$793	\$860	\$1,173
Less Property Tax Credits	2,384		90	81	68
Net Property Taxes Payable	18,646		703	779	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,753,324		\$66,078	\$75,886	\$80,228
Referendum Market Valuation	1,020,357		\$38,455	46,143	69,874
Net Tax Capacity (NTC)	16,814		634	760	906
C. Average Local NTC Tax Rate	110.585				
Avg. Referendum Mkt. Value Tax Rate	0.088				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$20,047	45.4%	\$756	\$708	\$1,091
Sales/Use Tax (Calendar 2005)	11,854	26.8	447	502	706
Motor Vehicle Sales Tax (Calendar 2005)	3,087	7.0	116	109	107
Motor Vehicle License Tax (Calendar 2005)	2,621	5.9	99	94	96
Motor Fuels Tax (Calendar 2005)	2,943	6.7	111	136	128
Corporate Income Tax (Calendar 2004)	2,084	4.7	79	66	113
State General Property Tax (Payable 2005)	1,539	3.5	58	77	122
Total State Taxes	\$44,175	100.0%	\$1,665	\$1,693	\$2,363

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 (2004-2005)	\$45,306	52.1%	\$1,331	\$1,063	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	16,884	19.4	496	526	400
Minnesota Family Investment Program	195	0.2	6	8	8
General Assistance including GAMC	2,283	2.6	67	84	57
Social Services	10,947	12.6	322	294	209
Miscellaneous	698	0.8	21	30	21
Total	31,008	35.7	911	941	695
Highway Aid (Calendar 2005)					
County Aid	3,377	3.9	99	137	76
Municipal Aid	492	0.6	14	22	22
Township Aid	160	0.2	5	4	6
Total	4,029	4.6	118	163	104
Local Government Aid (Calendar 2005)	3,507	4.0	103	184	85
Disparity Reduction Aid (Calendar 2005)	660	0.8	19	33	4
County Program Aid (Payable 2005)	1,733	2.0	51	57	40
Community Corrections Funding (2005)	642	0.7	19	21	15
Total Aids	86,883	100.0	2,553	2,461	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	2,484	92.7	73	73	59
Agricultural Market Value Credit	196	7.3	6	3	5
Miscellaneous Credits	1	0.0	0	47	4
Total Property Tax Credits	2,681	100.0	79	122	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	902	60.1	26	16	30
Regular (Renters)	592	39.5	17	23	28
Targeting Refund	6	0.4	0	0	1
Total Property Tax Refunds	1,500	100.0	44	39	59
Total Aids/Credits	\$91,064	100.0%	\$2,676	\$2,622	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$14,142	47.7%	\$416	\$427	\$365
City/Town Levy	6,214	21.0	183	200	272
School District Net Tax Capacity Levy	5,381	18.2	158	91	179
School District Referendum Market Value Levy	808	2.7	24	30	80
Miscellaneous District Levy	314	1.1	9	60	156
State Property Tax Levy	2,765	9.3	81	108	122
Total Levy	\$29,623	100.0%	\$871	\$916	\$1,173
Less Property Tax Credits	2,681		79	122	68
Net Property Taxes Payable	26,942		792	794	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,721,585		\$50,596	\$62,473	\$80,228
Referendum Market Valuation	1,518,222		\$44,619	49,184	69,874
Net Tax Capacity (NTC)	19,347		569	700	906
C. Average Local NTC Tax Rate	134.642				
Avg. Referendum Mkt. Value Tax Rate	0.053				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$20,953	39.4%	\$616	\$697	\$1,091
Sales/Use Tax (Calendar 2005)	15,147	28.5	445	699	706
Motor Vehicle Sales Tax (Calendar 2005)	3,630	6.8	107	109	107
Motor Vehicle License Tax (Calendar 2005)	3,139	5.9	92	96	96
Motor Fuels Tax (Calendar 2005)	5,730	10.8	168	139	128
Corporate Income Tax (Calendar 2004)	1,762	3.3	52	66	113
State General Property Tax (Payable 2005)	2,765	5.2	81	108	122
Total State Taxes	\$53,126	100.0%	\$1,561	\$1,915	\$2,363

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 (2004-2005)	\$92,178	71.7%	\$1,086	\$1,188	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	15,898	12.4	187	387	400
Minnesota Family Investment Program	112	0.1	1	10	8
General Assistance including GAMC	1,370	1.1	16	66	57
Social Services	9,572	7.5	113	201	209
Miscellaneous	499	0.4	6	24	21
Total	27,451	21.4	323	688	695
Highway Aid (Calendar 2005)					
County Aid	3,599	2.8	42	25	76
Municipal Aid	1,390	1.1	16	28	22
Township Aid	131	0.1	2	1	6
Total	5,120	4.0	60	54	104
Local Government Aid (Calendar 2005)	839	0.7	10	55	85
Disparity Reduction Aid (Calendar 2005)	5	0.0	0	0	4
County Program Aid (Payable 2005)	2,331	1.8	27	31	40
Community Corrections Funding (2005)	557	0.4	7	14	15
Total Aids	128,480	100.0	1,514	2,031	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	3,794	89.0	45	50	59
Agricultural Market Value Credit	326	7.7	4	1	5
Miscellaneous Credits	144	3.4	2	0	4
Total Property Tax Credits	4,264	100.0	50	51	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	2,772	64.4	33	40	30
Regular (Renters)	1,493	34.7	18	34	28
Targeting Refund	38	0.9	0	1	1
Total Property Tax Refunds	4,303	100.0	51	75	59
Total Aids/Credits	\$137,048	100.0%	\$1,615	\$2,158	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$32,703	30.3%	\$385	\$346	\$365
City/Town Levy	22,823	21.2	269	315	272
School District Net Tax Capacity Levy	20,052	18.6	236	205	179
School District Referendum Market Value Levy	10,095	9.4	119	111	80
Miscellaneous District Levy	14,619	13.6	172	260	156
State Property Tax Levy	7,506	7.0	88	148	122
Total Levy	\$107,798	100.0%	\$1,270	\$1,386	\$1,173
Less Property Tax Credits	4,264		50	51	68
Net Property Taxes Payable	103,534		1,220	1,335	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$7,674,945		\$90,438	\$88,150	\$80,228
Referendum Market Valuation	7,246,241		\$85,387	87,265	69,874
Net Tax Capacity (NTC)	83,723		987	1,045	906
C. Average Local NTC Tax Rate	105.893				
Avg. Referendum Mkt. Value Tax Rate	0.161				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$140,084	65.3%	\$1,651	\$1,387	\$1,091
Sales/Use Tax (Calendar 2005)	33,852	15.8	399	855	706
Motor Vehicle Sales Tax (Calendar 2005)	8,590	4.0	101	104	107
Motor Vehicle License Tax (Calendar 2005)	8,139	3.8	96	97	96
Motor Fuels Tax (Calendar 2005)	8,807	4.1	104	112	128
Corporate Income Tax (Calendar 2004)	7,470	3.5	88	154	113
State General Property Tax (Payable 2005)	7,506	3.5	88	148	122
Total State Taxes	\$214,449	100.0%	\$2,527	\$2,858	\$2,363

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 (2004-2005)	\$37,236	52.4%	\$1,288	\$1,248	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	16,237	22.8	562	491	400
Minnesota Family Investment Program	539	0.8	19	8	8
General Assistance including GAMC	2,324	3.3	80	52	57
Social Services	7,011	9.9	242	231	209
Miscellaneous	489	0.7	17	19	21
Total	26,598	37.4	920	801	695
Highway Aid (Calendar 2005)					
County Aid	4,460	6.3	154	112	76
Municipal Aid	0	0.0	0	7	22
Township Aid	338	0.5	12	10	6
Total	4,797	6.7	166	130	104
Local Government Aid (Calendar 2005)	903	1.3	31	77	85
Disparity Reduction Aid (Calendar 2005)	16	0.0	1	2	4
County Program Aid (Payable 2005)	914	1.3	32	41	40
Community Corrections Funding (2005)	621	0.9	21	17	15
Total Aids	71,086	100.0	2,459	2,317	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,995	90.6	69	72	59
Agricultural Market Value Credit	208	9.4	7	12	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	2,203	100.0	76	91	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	420	58.9	15	22	30
Regular (Renters)	268	37.6	9	17	28
Targeting Refund	25	3.5	1	3	1
Total Property Tax Refunds	714	100.0	25	42	59
Total Aids/Credits	\$74,002	100.0%	\$2,560	\$2,450	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$14,759	39.4%	\$511	\$429	\$365
City/Town Levy	7,429	19.8	257	249	272
School District Net Tax Capacity Levy	5,894	15.7	204	179	179
School District Referendum Market Value Levy	569	1.5	20	35	80
Miscellaneous District Levy	374	1.0	13	29	156
State Property Tax Levy	8,480	22.6	293	177	122
Total Levy	\$37,506	100.0%	\$1,297	\$1,097	\$1,173
Less Property Tax Credits	2,203		76	91	68
Net Property Taxes Payable	35,303		1,221	1,006	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$3,812,692		\$131,881	\$91,684	\$80,228
Referendum Market Valuation	1,954,297		\$67,599	55,984	69,874
Net Tax Capacity (NTC)	39,910		1,380	965	906
C. Average Local NTC Tax Rate	71.302				
Avg. Referendum Mkt. Value Tax Rate	0.029				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$19,497	36.5%	\$674	\$609	\$1,091
Sales/Use Tax (Calendar 2005)	13,291	24.9	460	583	706
Motor Vehicle Sales Tax (Calendar 2005)	3,164	5.9	109	112	107
Motor Vehicle License Tax (Calendar 2005)	2,746	5.1	95	96	96
Motor Fuels Tax (Calendar 2005)	5,284	9.9	183	162	128
Corporate Income Tax (Calendar 2004)	1,017	1.9	35	50	113
State General Property Tax (Payable 2005)	8,480	15.9	293	177	122
Total State Taxes	\$53,479	100.0%	\$1,850	\$1,790	\$2,363

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 (2004-2005)	\$17,979	51.3%	\$1,404	\$1,363	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	6,674	19.0	521	574	400
Minnesota Family Investment Program	51	0.1	4	3	8
General Assistance including GAMC	406	1.2	32	36	57
Social Services	3,388	9.7	265	276	209
Miscellaneous	252	0.7	20	19	21
Total	10,771	30.7	841	909	695
Highway Aid (Calendar 2005)					
County Aid	2,291	6.5	179	277	76
Municipal Aid	206	0.6	16	4	22
Township Aid	435	1.2	34	39	6
Total	2,932	8.4	229	320	104
Local Government Aid (Calendar 2005)	2,167	6.2	169	184	85
Disparity Reduction Aid (Calendar 2005)	234	0.7	18	15	4
County Program Aid (Payable 2005)	793	2.3	62	85	40
Community Corrections Funding (2005)	183	0.5	14	14	15
Total Aids	35,058	100.0	2,738	2,889	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	888	81.5	69	65	59
Agricultural Market Value Credit	202	18.5	16	22	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,090	100.0	85	88	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	208	45.2	16	12	30
Regular (Renters)	251	54.6	20	14	28
Targeting Refund	1	0.2	0	0	1
Total Property Tax Refunds	460	100.0	36	26	59
Total Aids/Credits	\$36,608	100.0%	\$2,860	\$3,003	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$5,311	43.9%	\$415	\$440	\$365
City/Town Levy	3,388	28.0	265	237	272
School District Net Tax Capacity Levy	1,738	14.4	136	119	179
School District Referendum Market Value Levy	554	4.6	43	33	80
Miscellaneous District Levy	269	2.2	21	29	156
State Property Tax Levy	846	7.0	66	59	122
Total Levy	\$12,106	100.0%	\$946	\$917	\$1,173
Less Property Tax Credits	1,090		85	88	68
Net Property Taxes Payable	11,015		860	829	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$970,737		\$75,827	\$81,849	\$80,228
Referendum Market Valuation	424,560		\$33,164	28,855	69,874
Net Tax Capacity (NTC)	9,224		720	738	906
C. Average Local NTC Tax Rate	115.581				
Avg. Referendum Mkt. Value Tax Rate	0.141				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$10,442	47.7%	\$816	\$625	\$1,091
Sales/Use Tax (Calendar 2005)	5,376	24.5	420	320	706
Motor Vehicle Sales Tax (Calendar 2005)	1,437	6.6	112	115	107
Motor Vehicle License Tax (Calendar 2005)	1,213	5.5	95	97	96
Motor Fuels Tax (Calendar 2005)	1,883	8.6	147	147	128
Corporate Income Tax (Calendar 2004)	714	3.3	56	48	113
State General Property Tax (Payable 2005)	846	3.9	66	59	122
Total State Taxes	\$21,910	100.0%	\$1,711	\$1,412	\$2,363

I. Major State Aids/Credits	CHISAGO			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2004-2005)	\$55,031	62.3%	\$1,114	\$1,170	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	14,527	16.5	294	383	400
Minnesota Family Investment Program	173	0.2	4	5	8
General Assistance including GAMC	1,942	2.2	39	50	57
Social Services	7,883	8.9	160	172	209
Miscellaneous	414	0.5	8	12	21
Total	24,938	28.3	505	622	695
Highway Aid (Calendar 2005)					
County Aid	3,741	4.2	76	113	76
Municipal Aid	421	0.5	9	4	22
Township Aid	182	0.2	4	6	6
Total	4,344	4.9	88	123	104
Local Government Aid (Calendar 2005)	1,506	1.7	30	41	85
Disparity Reduction Aid (Calendar 2005)	10	0.0	0	1	4
County Program Aid (Payable 2005)	1,640	1.9	33	41	40
Community Corrections Funding (2005)	802	0.9	16	15	15
Total Aids	88,271	100.0	1,787	2,014	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	3,162	88.2	64	67	59
Agricultural Market Value Credit	416	11.6	8	12	5
Miscellaneous Credits	8	0.2	0	0	4
Total Property Tax Credits	3,585	100.0	73	79	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	2,360	75.7	48	34	30
Regular (Renters)	697	22.3	14	16	28
Targeting Refund	61	2.0	1	1	1
Total Property Tax Refunds	3,118	100.0	63	51	59
Total Aids/Credits	\$94,975	100.0%	\$1,923	\$2,144	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$22,915	42.2%	\$464	\$415	\$365
City/Town Levy	11,720	21.6	237	196	272
School District Net Tax Capacity Levy	12,431	22.9	252	186	179
School District Referendum Market Value Levy	1,945	3.6	39	28	80
Miscellaneous District Levy	2,088	3.8	42	27	156
State Property Tax Levy	3,157	5.8	64	62	122
Total Levy	\$54,256	100.0%	\$1,098	\$914	\$1,173
Less Property Tax Credits	3,585		73	79	68
Net Property Taxes Payable	50,671		1,026	834	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$3,775,597		\$76,429	\$67,174	\$80,228
Referendum Market Valuation	3,440,342		\$69,643	55,035	69,874
Net Tax Capacity (NTC)	39,813		806	694	906
C. Average Local NTC Tax Rate	123.160				
Avg. Referendum Mkt. Value Tax Rate	0.060				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$45,625	52.0%	\$924	\$707	\$1,091
Sales/Use Tax (Calendar 2005)	16,455	18.7	333	375	706
Motor Vehicle Sales Tax (Calendar 2005)	5,934	6.8	120	112	107
Motor Vehicle License Tax (Calendar 2005)	5,289	6.0	107	97	96
Motor Fuels Tax (Calendar 2005)	9,061	10.3	183	176	128
Corporate Income Tax (Calendar 2004)	2,279	2.6	46	44	113
State General Property Tax (Payable 2005)	3,157	3.6	64	62	122
Total State Taxes	\$87,800	100.0%	\$1,777	\$1,573	\$2,363

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 (2004-2005)	\$64,841	50.3%	\$1,204	\$1,080	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	21,806	16.9	405	460	400
Minnesota Family Investment Program	375	0.3	7	5	8
General Assistance including GAMC	2,449	1.9	45	47	57
Social Services	16,734	13.0	311	248	209
Miscellaneous	1,063	0.8	20	16	21
Total	42,427	32.9	788	777	695
Highway Aid (Calendar 2005)					
County Aid	6,610	5.1	123	162	76
Municipal Aid	1,142	0.9	21	13	22
Township Aid	627	0.5	12	17	6
Total	8,379	6.5	156	192	104
Local Government Aid (Calendar 2005)	9,291	7.2	173	116	85
Disparity Reduction Aid (Calendar 2005)	29	0.0	1	1	4
County Program Aid (Payable 2005)	2,981	2.3	55	56	40
Community Corrections Funding (2005)	936	0.7	17	14	15
Total Aids	128,883	100.0	2,394	2,237	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	3,511	45.5	65	70	59
Agricultural Market Value Credit	285	3.7	5	13	5
Miscellaneous Credits	3,926	50.8	73	18	4
Total Property Tax Credits	7,723	100.0	143	101	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	629	32.7	12	14	30
Regular (Renters)	1,291	67.0	24	19	28
Targeting Refund	6	0.3	0	1	1
Total Property Tax Refunds	1,926	100.0	36	33	59
Total Aids/Credits	\$138,532	100.0%	\$2,573	\$2,371	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$17,217	45.6%	\$320	\$396	\$365
City/Town Levy	7,681	20.3	143	189	272
School District Net Tax Capacity Levy	7,686	20.4	143	135	179
School District Referendum Market Value Levy	670	1.8	12	32	80
Miscellaneous District Levy	2,026	5.4	38	38	156
State Property Tax Levy	2,489	6.6	46	98	122
Total Levy	\$37,769	100.0%	\$702	\$888	\$1,173
Less Property Tax Credits	7,723		143	101	68
Net Property Taxes Payable	30,046		558	787	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,500,290		\$46,441	\$75,749	\$80,228
Referendum Market Valuation	1,962,799		\$36,457	45,916	69,874
Net Tax Capacity (NTC)	26,161		486	769	906
C. Average Local NTC Tax Rate	132.298				
Avg. Referendum Mkt. Value Tax Rate	0.034				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$33,865	43.9%	\$629	\$677	\$1,091
Sales/Use Tax (Calendar 2005)	21,287	27.6	395	572	706
Motor Vehicle Sales Tax (Calendar 2005)	5,098	6.6	95	110	107
Motor Vehicle License Tax (Calendar 2005)	4,426	5.7	82	94	96
Motor Fuels Tax (Calendar 2005)	7,887	10.2	147	161	128
Corporate Income Tax (Calendar 2004)	2,037	2.6	38	54	113
State General Property Tax (Payable 2005)	2,489	3.2	46	98	122
Total State Taxes	\$77,088	100.0%	\$1,432	\$1,765	\$2,363

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 (2004-2005)	\$11,913	47.4%	\$1,405	\$1,380	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	6,162	24.5	727	639	400
Minnesota Family Investment Program	123	0.5	15	27	8
General Assistance including GAMC	444	1.8	52	66	57
Social Services	1,657	6.6	196	249	209
Miscellaneous	133	0.5	16	20	21
Total	8,518	33.9	1,005	1,000	695
Highway Aid (Calendar 2005)					
County Aid	2,693	10.7	318	192	76
Municipal Aid	0	0.0	0	5	22
Township Aid	158	0.6	19	12	6
Total	2,852	11.4	336	209	104
Local Government Aid (Calendar 2005)	611	2.4	72	70	85
Disparity Reduction Aid (Calendar 2005)	108	0.4	13	3	4
County Program Aid (Payable 2005)	986	3.9	116	71	40
Community Corrections Funding (2005)	124	0.5	15	19	15
Total Aids	25,112	100.0	2,963	2,753	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	554	72.4	65	60	59
Agricultural Market Value Credit	211	27.6	25	10	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	766	100.0	90	70	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	135	57.6	16	15	30
Regular (Renters)	98	42.0	12	15	28
Targeting Refund	1	0.4	0	1	1
Total Property Tax Refunds	234	100.0	28	31	59
Total Aids/Credits	\$26,111	100.0%	\$3,081	\$2,854	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$4,193	46.6%	\$495	\$410	\$365
City/Town Levy	1,233	13.7	145	139	272
School District Net Tax Capacity Levy	1,851	20.6	218	188	179
School District Referendum Market Value Levy	68	0.8	8	22	80
Miscellaneous District Levy	272	3.0	32	18	156
State Property Tax Levy	1,389	15.4	164	109	122
Total Levy	\$9,006	100.0%	\$1,063	\$886	\$1,173
Less Property Tax Credits	766		90	70	68
Net Property Taxes Payable	8,240		972	816	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$481,136		\$56,765	\$60,504	\$80,228
Referendum Market Valuation	318,031		\$37,521	40,649	69,874
Net Tax Capacity (NTC)	5,634		665	650	906
C. Average Local NTC Tax Rate	133.986				
Avg. Referendum Mkt. Value Tax Rate	0.021				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$3,655	33.7%	\$431	\$512	\$1,091
Sales/Use Tax (Calendar 2005)	2,347	21.6	277	542	706
Motor Vehicle Sales Tax (Calendar 2005)	944	8.7	111	99	107
Motor Vehicle License Tax (Calendar 2005)	769	7.1	91	84	96
Motor Fuels Tax (Calendar 2005)	1,405	12.9	166	137	128
Corporate Income Tax (Calendar 2004)	350	3.2	41	47	113
State General Property Tax (Payable 2005)	1,389	12.8	164	109	122
Total State Taxes	\$10,860	100.0%	\$1,281	\$1,529	\$2,363

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 (2004-2005)	\$5,096	46.9%	\$950	\$1,063	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	1,455	13.4	271	526	400
Minnesota Family Investment Program	9	0.1	2	8	8
General Assistance including GAMC	291	2.7	54	84	57
Social Services	906	8.3	169	294	209
Miscellaneous	37	0.3	7	30	21
Total	2,698	24.8	503	941	695
Highway Aid (Calendar 2005)					
County Aid	2,181	20.1	406	137	76
Municipal Aid	0	0.0	0	22	22
Township Aid	2	0.0	0	4	6
Total	2,183	20.1	407	163	104
Local Government Aid (Calendar 2005)	219	2.0	41	184	85
Disparity Reduction Aid (Calendar 2005)	6	0.1	1	33	4
County Program Aid (Payable 2005)	600	5.5	112	57	40
Community Corrections Funding (2005)	73	0.7	14	21	15
Total Aids	10,876	100.0	2,026	2,461	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	362	43.7	68	73	59
Agricultural Market Value Credit	5	0.7	1	3	5
Miscellaneous Credits	461	55.6	86	47	4
Total Property Tax Credits	829	100.0	154	122	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	49	45.1	9	16	30
Regular (Renters)	59	54.9	11	23	28
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	108	100.0	20	39	59
Total Aids/Credits	\$11,813	100.0%	\$2,201	\$2,622	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$4,493	50.4%	\$837	\$427	\$365
City/Town Levy	928	10.4	173	200	272
School District Net Tax Capacity Levy	199	2.2	37	91	179
School District Referendum Market Value Levy	133	1.5	25	30	80
Miscellaneous District Levy	705	7.9	131	60	156
State Property Tax Levy	2,453	27.5	457	108	122
Total Levy	\$8,910	100.0%	\$1,660	\$916	\$1,173
Less Property Tax Credits	829		154	122	68
Net Property Taxes Payable	8,081		1,506	794	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$975,398		\$181,740	\$62,473	\$80,228
Referendum Market Valuation	435,601		\$81,163	49,184	69,874
Net Tax Capacity (NTC)	10,133		1,888	700	906
C. Average Local NTC Tax Rate	62.412				
Avg. Referendum Mkt. Value Tax Rate	0.031				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$3,961	26.2%	\$738	\$697	\$1,091
Sales/Use Tax (Calendar 2005)	5,791	38.3	1,079	699	706
Motor Vehicle Sales Tax (Calendar 2005)	651	4.3	121	109	107
Motor Vehicle License Tax (Calendar 2005)	588	3.9	110	96	96
Motor Fuels Tax (Calendar 2005)	1,384	9.1	258	139	128
Corporate Income Tax (Calendar 2004)	302	2.0	56	66	113
State General Property Tax (Payable 2005)	2,453	16.2	457	108	122
Total State Taxes	\$15,130	100.0%	\$2,819	\$1,915	\$2,363

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 (2004-2005)	\$16,102	46.9%	\$1,361	\$1,255	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	6,037	17.6	510	470	400
Minnesota Family Investment Program	53	0.2	4	4	8
General Assistance including GAMC	654	1.9	55	32	57
Social Services	4,486	13.1	379	234	209
Miscellaneous	213	0.6	18	17	21
Total	11,443	33.3	967	757	695
Highway Aid (Calendar 2005)					
County Aid	2,917	8.5	247	247	76
Municipal Aid	0	0.0	0	9	22
Township Aid	364	1.1	31	31	6
Total	3,281	9.6	277	287	104
Local Government Aid (Calendar 2005)	2,174	6.3	184	169	85
Disparity Reduction Aid (Calendar 2005)	112	0.3	9	8	4
County Program Aid (Payable 2005)	968	2.8	82	71	40
Community Corrections Funding (2005)	253	0.7	21	18	15
Total Aids	34,333	100.0	2,901	2,563	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	811	78.2	68	67	59
Agricultural Market Value Credit	226	21.8	19	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,036	100.0	88	85	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	134	48.5	11	11	30
Regular (Renters)	142	51.3	12	16	28
Targeting Refund	1	0.2	0	0	1
Total Property Tax Refunds	277	100.0	23	27	59
Total Aids/Credits	\$35,647	100.0%	\$3,012	\$2,676	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$5,389	48.9%	\$455	\$420	\$365
City/Town Levy	2,622	23.8	222	218	272
School District Net Tax Capacity Levy	1,230	11.2	104	148	179
School District Referendum Market Value Levy	518	4.7	44	30	80
Miscellaneous District Levy	506	4.6	43	35	156
State Property Tax Levy	760	6.9	64	64	122
Total Levy	\$11,026	100.0%	\$932	\$916	\$1,173
Less Property Tax Credits	1,036		88	85	68
Net Property Taxes Payable	9,989		844	831	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,069,146		\$90,345	\$82,219	\$80,228
Referendum Market Valuation	351,307		\$29,686	31,841	69,874
Net Tax Capacity (NTC)	9,821		830	764	906
C. Average Local NTC Tax Rate	99.260				
Avg. Referendum Mkt. Value Tax Rate	0.147				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$6,470	42.9%	\$547	\$611	\$1,091
Sales/Use Tax (Calendar 2005)	3,189	21.1	270	445	706
Motor Vehicle Sales Tax (Calendar 2005)	1,357	9.0	115	115	107
Motor Vehicle License Tax (Calendar 2005)	1,130	7.5	95	98	96
Motor Fuels Tax (Calendar 2005)	1,615	10.7	136	163	128
Corporate Income Tax (Calendar 2004)	572	3.8	48	57	113
State General Property Tax (Payable 2005)	760	5.0	64	64	122
Total State Taxes	\$15,092	100.0%	\$1,275	\$1,552	\$2,363

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 (2004-2005)	\$69,002	56.0%	\$1,152	\$1,248	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	24,518	19.9	409	491	400
Minnesota Family Investment Program	312	0.3	5	8	8
General Assistance including GAMC	2,350	1.9	39	52	57
Social Services	13,370	10.9	223	231	209
Miscellaneous	1,176	1.0	20	19	21
Total	41,726	33.9	696	801	695
Highway Aid (Calendar 2005)					
County Aid	3,958	3.2	66	112	76
Municipal Aid	706	0.6	12	7	22
Township Aid	303	0.2	5	10	6
Total	4,967	4.0	83	130	104
Local Government Aid (Calendar 2005)	4,747	3.9	79	77	85
Disparity Reduction Aid (Calendar 2005)	35	0.0	1	2	4
County Program Aid (Payable 2005)	1,928	1.6	32	41	40
Community Corrections Funding (2005)	776	0.6	13	17	15
Total Aids	123,181	100.0	2,056	2,317	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	4,227	75.5	71	72	59
Agricultural Market Value Credit	219	3.9	4	12	5
Miscellaneous Credits	1,156	20.6	19	7	4
Total Property Tax Credits	5,602	100.0	93	91	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	1,067	42.6	18	22	30
Regular (Renters)	1,265	50.4	21	17	28
Targeting Refund	175	7.0	3	3	1
Total Property Tax Refunds	2,507	100.0	42	42	59
Total Aids/Credits	\$131,290	100.0%	\$2,191	\$2,450	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$27,963	34.2%	\$467	\$429	\$365
City/Town Levy	20,498	25.1	342	249	272
School District Net Tax Capacity Levy	13,286	16.2	222	179	179
School District Referendum Market Value Levy	1,992	2.4	33	35	80
Miscellaneous District Levy	2,571	3.1	43	29	156
State Property Tax Levy	15,495	18.9	259	177	122
Total Levy	\$81,805	100.0%	\$1,365	\$1,097	\$1,173
Less Property Tax Credits	5,602		93	91	68
Net Property Taxes Payable	76,203		1,272	1,006	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$6,754,574		\$112,732	\$91,684	\$80,228
Referendum Market Valuation	4,302,071		\$71,801	55,984	69,874
Net Tax Capacity (NTC)	74,144		1,237	965	906
C. Average Local NTC Tax Rate	86.747				
Avg. Referendum Mkt. Value Tax Rate	0.046				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$43,436	30.3%	\$725	\$609	\$1,091
Sales/Use Tax (Calendar 2005)	57,719	40.3	963	583	706
Motor Vehicle Sales Tax (Calendar 2005)	6,938	4.8	116	112	107
Motor Vehicle License Tax (Calendar 2005)	6,145	4.3	103	96	96
Motor Fuels Tax (Calendar 2005)	9,310	6.5	155	162	128
Corporate Income Tax (Calendar 2004)	4,217	2.9	70	50	113
State General Property Tax (Payable 2005)	15,495	10.8	259	177	122
Total State Taxes	\$143,259	100.0%	\$2,391	\$1,790	\$2,363

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 (2004-2005)	\$496,391	71.0%	\$1,294	\$1,188	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	86,524	12.4	226	387	400
Minnesota Family Investment Program	1,360	0.2	4	10	8
General Assistance including GAMC	9,436	1.4	25	66	57
Social Services	61,997	8.9	162	201	209
Miscellaneous	3,461	0.5	9	24	21
Total	162,778	23.3	424	688	695
Highway Aid (Calendar 2005)					
County Aid	8,587	1.2	22	25	76
Municipal Aid	10,551	1.5	28	28	22
Township Aid	625	0.1	2	1	6
Total	19,763	2.8	52	54	104
Local Government Aid (Calendar 2005)	2,222	0.3	6	55	85
Disparity Reduction Aid (Calendar 2005)	5	0.0	0	0	4
County Program Aid (Payable 2005)	12,919	1.8	34	31	40
Community Corrections Funding (2005)	4,613	0.7	12	14	15
Total Aids	698,692	100.0	1,821	2,031	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	19,074	98.2	50	50	59
Agricultural Market Value Credit	251	1.3	1	1	5
Miscellaneous Credits	92	0.5	0	0	4
Total Property Tax Credits	19,417	100.0	51	51	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	11,136	51.7	29	40	30
Regular (Renters)	9,944	46.1	26	34	28
Targeting Refund	477	2.2	1	1	1
Total Property Tax Refunds	21,557	100.0	56	75	59
Total Aids/Credits	\$739,665	100.0%	\$1,928	\$2,158	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$97,130	21.3%	\$253	\$346	\$365
City/Town Levy	119,214	26.1	311	315	272
School District Net Tax Capacity Levy	79,438	17.4	207	205	179
School District Referendum Market Value Levy	40,449	8.9	105	111	80
Miscellaneous District Levy	73,466	16.1	192	260	156
State Property Tax Levy	47,297	10.3	123	148	122
Total Levy	\$456,994	100.0%	\$1,191	\$1,386	\$1,173
Less Property Tax Credits	19,417		51	51	68
Net Property Taxes Payable	437,577		1,141	1,335	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$33,573,146		\$87,523	\$88,150	\$80,228
Referendum Market Valuation	33,046,541		\$86,150	87,265	69,874
Net Tax Capacity (NTC)	385,814		1,006	1,045	906
C. Average Local NTC Tax Rate	94.498				
Avg. Referendum Mkt. Value Tax Rate	0.137				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$509,221	50.2%	\$1,328	\$1,387	\$1,091
Sales/Use Tax (Calendar 2005)	296,659	29.2	773	855	706
Motor Vehicle Sales Tax (Calendar 2005)	41,128	4.1	107	104	107
Motor Vehicle License Tax (Calendar 2005)	38,617	3.8	101	97	96
Motor Fuels Tax (Calendar 2005)	44,375	4.4	116	112	128
Corporate Income Tax (Calendar 2004)	37,705	3.7	98	154	113
State General Property Tax (Payable 2005)	47,297	4.7	123	148	122
Total State Taxes	\$1,015,003	100.0%	\$2,646	\$2,858	\$2,363

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 (2004-2005)	\$25,748	61.6%	\$1,314	\$1,077	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	4,961	11.9	253	347	400
Minnesota Family Investment Program	57	0.1	3	5	8
General Assistance including GAMC	643	1.5	33	42	57
Social Services	3,180	7.6	162	206	209
Miscellaneous	249	0.6	13	14	21
Total	9,091	21.7	464	614	695
Highway Aid (Calendar 2005)					
County Aid	2,918	7.0	149	93	76
Municipal Aid	187	0.4	10	18	22
Township Aid	223	0.5	11	10	6
Total	3,328	8.0	170	120	104
Local Government Aid (Calendar 2005)	2,218	5.3	113	124	85
Disparity Reduction Aid (Calendar 2005)	362	0.9	18	4	4
County Program Aid (Payable 2005)	792	1.9	40	45	40
Community Corrections Funding (2005)	291	0.7	15	13	15
Total Aids	41,830	100.0	2,135	1,999	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,430	86.0	73	69	59
Agricultural Market Value Credit	232	14.0	12	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,662	100.0	85	78	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	364	57.2	19	20	30
Regular (Renters)	254	40.0	13	21	28
Targeting Refund	18	2.8	1	1	1
Total Property Tax Refunds	636	100.0	32	41	59
Total Aids/Credits	\$44,127	100.0%	\$2,252	\$2,118	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$7,311	42.9%	\$373	\$356	\$365
City/Town Levy	4,856	28.5	248	247	272
School District Net Tax Capacity Levy	3,267	19.2	167	168	179
School District Referendum Market Value Levy	375	2.2	19	56	80
Miscellaneous District Levy	551	3.2	28	26	156
State Property Tax Levy	672	3.9	34	81	122
Total Levy	\$17,032	100.0%	\$869	\$933	\$1,173
Less Property Tax Credits	1,662		85	78	68
Net Property Taxes Payable	15,370		784	855	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,478,886		\$75,473	\$69,851	\$80,228
Referendum Market Valuation	868,319		\$44,313	54,555	69,874
Net Tax Capacity (NTC)	14,031		716	741	906
C. Average Local NTC Tax Rate	113.927				
Avg. Referendum Mkt. Value Tax Rate	0.043				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$16,828	55.9%	\$859	\$872	\$1,091
Sales/Use Tax (Calendar 2005)	5,233	17.4	267	505	706
Motor Vehicle Sales Tax (Calendar 2005)	2,168	7.2	111	108	107
Motor Vehicle License Tax (Calendar 2005)	1,876	6.2	96	95	96
Motor Fuels Tax (Calendar 2005)	2,487	8.3	127	136	128
Corporate Income Tax (Calendar 2004)	825	2.7	42	89	113
State General Property Tax (Payable 2005)	672	2.2	34	81	122
Total State Taxes	\$30,089	100.0%	\$1,536	\$1,886	\$2,363

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 (2004-2005)	\$36,660	52.3%	\$1,043	\$1,080	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	15,713	22.4	447	460	400
Minnesota Family Investment Program	101	0.1	3	5	8
General Assistance including GAMC	1,401	2.0	40	47	57
Social Services	7,259	10.4	207	248	209
Miscellaneous	478	0.7	14	16	21
Total	24,952	35.6	710	777	695
Highway Aid (Calendar 2005)					
County Aid	3,614	5.2	103	162	76
Municipal Aid	483	0.7	14	13	22
Township Aid	294	0.4	8	17	6
Total	4,391	6.3	125	192	104
Local Government Aid (Calendar 2005)	2,244	3.2	64	116	85
Disparity Reduction Aid (Calendar 2005)	12	0.0	0	1	4
County Program Aid (Payable 2005)	1,396	2.0	40	56	40
Community Corrections Funding (2005)	418	0.6	12	14	15
Total Aids	70,072	100.0	1,994	2,237	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	2,471	87.4	70	70	59
Agricultural Market Value Credit	355	12.6	10	13	5
Miscellaneous Credits	0	0.0	0	18	4
Total Property Tax Credits	2,826	100.0	80	101	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	760	47.0	22	14	30
Regular (Renters)	809	50.1	23	19	28
Targeting Refund	48	2.9	1	1	1
Total Property Tax Refunds	1,617	100.0	46	33	59
Total Aids/Credits	\$74,515	100.0%	\$2,121	\$2,371	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$15,877	43.5%	\$452	\$396	\$365
City/Town Levy	8,037	22.0	229	189	272
School District Net Tax Capacity Levy	4,107	11.3	117	135	179
School District Referendum Market Value Levy	1,901	5.2	54	32	80
Miscellaneous District Levy	1,094	3.0	31	38	156
State Property Tax Levy	5,468	15.0	156	98	122
Total Levy	\$36,484	100.0%	\$1,038	\$888	\$1,173
Less Property Tax Credits	2,826		80	101	68
Net Property Taxes Payable	33,658		958	787	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$3,142,221		\$89,425	\$75,749	\$80,228
Referendum Market Valuation	2,293,452		\$65,270	45,916	69,874
Net Tax Capacity (NTC)	33,844		963	769	906
C. Average Local NTC Tax Rate	85.631				
Avg. Referendum Mkt. Value Tax Rate	0.089				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$30,519	33.5%	\$869	\$677	\$1,091
Sales/Use Tax (Calendar 2005)	38,597	42.4	1,098	572	706
Motor Vehicle Sales Tax (Calendar 2005)	4,032	4.4	115	110	107
Motor Vehicle License Tax (Calendar 2005)	3,487	3.8	99	94	96
Motor Fuels Tax (Calendar 2005)	6,159	6.8	175	161	128
Corporate Income Tax (Calendar 2004)	2,732	3.0	78	54	113
State General Property Tax (Payable 2005)	5,468	6.0	156	98	122
Total State Taxes	\$90,994	100.0%	\$2,590	\$1,765	\$2,363

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 (2004-2005)	\$16,797	43.3%	\$1,083	\$1,066	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance				396	400
Minnesota Family Investment Program		See Note		5	8
General Assistance including GAMC				37	57
Social Services				206	209
Miscellaneous				14	21
Total	12,359	31.8	797	659	695
Highway Aid (Calendar 2005)					
County Aid	4,889	12.6	315	143	76
Municipal Aid	0	0.0	0	15	22
Township Aid	428	1.1	28	11	6
Total	5,317	13.7	343	169	104
Local Government Aid (Calendar 2005)	3,162	8.1	204	162	85
Disparity Reduction Aid (Calendar 2005)	183	0.5	12	4	4
County Program Aid (Payable 2005)	799	2.1	52	48	40
Community Corrections Funding (2005)	215	0.6	14	15	15
Total Aids	38,832	100.0	2,504	2,123	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,146	80.1	74	69	59
Agricultural Market Value Credit	285	19.9	18	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,430	100.0	92	81	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	146	46.8	9	16	30
Regular (Renters)	154	49.4	10	21	28
Targeting Refund	12	3.8	1	1	1
Total Property Tax Refunds	311	100.0	20	38	59
Total Aids/Credits	\$40,573	100.0%	\$2,617	\$2,242	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$5,652	45.3%	\$365	\$371	\$365
City/Town Levy	4,066	32.6	262	228	272
School District Net Tax Capacity Levy	984	7.9	63	112	179
School District Referendum Market Value Levy	753	6.0	49	44	80
Miscellaneous District Levy	323	2.6	21	27	156
State Property Tax Levy	694	5.6	45	77	122
Total Levy	\$12,473	100.0%	\$804	\$860	\$1,173
Less Property Tax Credits	1,430		92	81	68
Net Property Taxes Payable	11,042		712	779	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,364,058		\$87,970	\$75,886	\$80,228
Referendum Market Valuation	464,755		\$29,973	46,143	69,874
Net Tax Capacity (NTC)	12,254		790	760	906
C. Average Local NTC Tax Rate	89.976				
Avg. Referendum Mkt. Value Tax Rate	0.162				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$9,028	40.7%	\$582	\$708	\$1,091
Sales/Use Tax (Calendar 2005)	5,565	25.1	359	502	706
Motor Vehicle Sales Tax (Calendar 2005)	1,858	8.4	120	109	107
Motor Vehicle License Tax (Calendar 2005)	1,559	7.0	101	94	96
Motor Fuels Tax (Calendar 2005)	2,728	12.3	176	136	128
Corporate Income Tax (Calendar 2004)	745	3.4	48	66	113
State General Property Tax (Payable 2005)	694	3.1	45	77	122
Total State Taxes	\$22,177	100.0%	\$1,430	\$1,693	\$2,363

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 \$29.1 million, which was allocated to the counties on a per capita basis (\$12.354 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 (2004-2005)	\$20,293	44.2%	\$950	\$1,077	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	9,497	20.7	444	347	400
Minnesota Family Investment Program	59	0.1	3	5	8
General Assistance including GAMC	826	1.8	39	42	57
Social Services	3,962	8.6	185	206	209
Miscellaneous	335	0.7	16	14	21
Total	14,680	32.0	687	614	695
Highway Aid (Calendar 2005)					
County Aid	5,170	11.3	242	93	76
Municipal Aid	0	0.0	0	18	22
Township Aid	809	1.8	38	10	6
Total	5,979	13.0	280	120	104
Local Government Aid (Calendar 2005)	3,298	7.2	154	124	85
Disparity Reduction Aid (Calendar 2005)	340	0.7	16	4	4
County Program Aid (Payable 2005)	982	2.1	46	45	40
Community Corrections Funding (2005)	325	0.7	15	13	15
Total Aids	45,897	100.0	2,148	1,999	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,746	79.7	82	69	59
Agricultural Market Value Credit	444	20.3	21	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,189	100.0	102	78	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	369	58.2	17	20	30
Regular (Renters)	258	40.7	12	21	28
Targeting Refund	7	1.1	0	1	1
Total Property Tax Refunds	634	100.0	30	41	59
Total Aids/Credits	\$48,720	100.0%	\$2,280	\$2,118	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$6,390	37.4%	\$299	\$356	\$365
City/Town Levy	6,025	35.3	282	247	272
School District Net Tax Capacity Levy	2,255	13.2	106	168	179
School District Referendum Market Value Levy	947	5.5	44	56	80
Miscellaneous District Levy	546	3.2	26	26	156
State Property Tax Levy	911	5.3	43	81	122
Total Levy	\$17,073	100.0%	\$799	\$933	\$1,173
Less Property Tax Credits	2,189		102	78	68
Net Property Taxes Payable	14,883		697	855	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,623,059		\$75,957	\$69,851	\$80,228
Referendum Market Valuation	841,991		\$39,404	54,555	69,874
Net Tax Capacity (NTC)	14,817		693	741	906
C. Average Local NTC Tax Rate	102.689				
Avg. Referendum Mkt. Value Tax Rate	0.112				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$13,066	44.9%	\$611	\$872	\$1,091
Sales/Use Tax (Calendar 2005)	7,188	24.7	336	505	706
Motor Vehicle Sales Tax (Calendar 2005)	2,460	8.5	115	108	107
Motor Vehicle License Tax (Calendar 2005)	2,077	7.1	97	95	96
Motor Fuels Tax (Calendar 2005)	2,609	9.0	122	136	128
Corporate Income Tax (Calendar 2004)	759	2.6	36	89	113
State General Property Tax (Payable 2005)	911	3.1	43	81	122
Total State Taxes	\$29,070	100.0%	\$1,360	\$1,886	\$2,363

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 (2004-2005)	\$31,623	47.0%	\$990	\$1,077	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	13,497	20.1	422	347	400
Minnesota Family Investment Program	167	0.2	5	5	8
General Assistance including GAMC	1,369	2.0	43	42	57
Social Services	6,674	9.9	209	206	209
Miscellaneous	381	0.6	12	14	21
Total	22,087	32.9	691	614	695
Highway Aid (Calendar 2005)					
County Aid	4,219	6.3	132	93	76
Municipal Aid	617	0.9	19	18	22
Township Aid	264	0.4	8	10	6
Total	5,100	7.6	160	120	104
Local Government Aid (Calendar 2005)	6,102	9.1	191	124	85
Disparity Reduction Aid (Calendar 2005)	106	0.2	3	4	4
County Program Aid (Payable 2005)	1,679	2.5	53	45	40
Community Corrections Funding (2005)	533	0.8	17	13	15
Total Aids	67,231	100.0	2,105	1,999	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	2,533	87.7	79	69	59
Agricultural Market Value Credit	355	12.3	11	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,887	100.0	90	78	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	449	39.3	14	20	30
Regular (Renters)	668	58.4	21	21	28
Targeting Refund	27	2.4	1	1	1
Total Property Tax Refunds	1,144	100.0	36	41	59
Total Aids/Credits	\$71,263	100.0%	\$2,231	\$2,118	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$12,894	45.8%	\$404	\$356	\$365
City/Town Levy	5,553	19.7	174	247	272
School District Net Tax Capacity Levy	4,973	17.7	156	168	179
School District Referendum Market Value Levy	1,387	4.9	43	56	80
Miscellaneous District Levy	710	2.5	22	26	156
State Property Tax Levy	2,613	9.3	82	81	122
Total Levy	\$28,130	100.0%	\$881	\$933	\$1,173
Less Property Tax Credits	2,887		90	78	68
Net Property Taxes Payable	25,242		790	855	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,132,695		\$66,759	\$69,851	\$80,228
Referendum Market Valuation	1,284,417		\$40,206	54,555	69,874
Net Tax Capacity (NTC)	21,657		678	741	906
C. Average Local NTC Tax Rate	111.417				
Avg. Referendum Mkt. Value Tax Rate	0.108				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$18,556	35.3%	\$581	\$872	\$1,091
Sales/Use Tax (Calendar 2005)	16,405	31.2	514	505	706
Motor Vehicle Sales Tax (Calendar 2005)	3,553	6.8	111	108	107
Motor Vehicle License Tax (Calendar 2005)	3,008	5.7	94	95	96
Motor Fuels Tax (Calendar 2005)	6,504	12.4	204	136	128
Corporate Income Tax (Calendar 2004)	1,898	3.6	59	89	113
State General Property Tax (Payable 2005)	2,613	5.0	82	81	122
Total State Taxes	\$52,537	100.0%	\$1,645	\$1,886	\$2,363

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 (2004-2005)	\$47,353	56.0%	\$1,039	\$1,077	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	15,161	17.9	333	347	400
Minnesota Family Investment Program	144	0.2	3	5	8
General Assistance including GAMC	1,476	1.7	32	42	57
Social Services	8,369	9.9	184	206	209
Miscellaneous	463	0.5	10	14	21
Total	25,613	30.3	562	614	695
Highway Aid (Calendar 2005)					
County Aid	4,395	5.2	96	93	76
Municipal Aid	760	0.9	17	18	22
Township Aid	489	0.6	11	10	6
Total	5,643	6.7	124	120	104
Local Government Aid (Calendar 2005)	3,551	4.2	78	124	85
Disparity Reduction Aid (Calendar 2005)	90	0.1	2	4	4
County Program Aid (Payable 2005)	1,755	2.1	39	45	40
Community Corrections Funding (2005)	613	0.7	13	13	15
Total Aids	84,618	100.0	1,856	1,999	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	3,192	86.3	70	69	59
Agricultural Market Value Credit	505	13.7	11	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,697	100.0	81	78	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	1,570	61.3	34	20	30
Regular (Renters)	960	37.5	21	21	28
Targeting Refund	31	1.2	1	1	1
Total Property Tax Refunds	2,561	100.0	56	41	59
Total Aids/Credits	\$90,876	100.0%	\$1,994	\$2,118	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$23,631	37.7%	\$518	\$356	\$365
City/Town Levy	18,669	29.8	410	247	272
School District Net Tax Capacity Levy	8,975	14.3	197	168	179
School District Referendum Market Value Levy	3,517	5.6	77	56	80
Miscellaneous District Levy	3,128	5.0	69	26	156
State Property Tax Levy	4,704	7.5	103	81	122
Total Levy	\$62,624	100.0%	\$1,374	\$933	\$1,173
Less Property Tax Credits	3,697		81	78	68
Net Property Taxes Payable	58,927		1,293	855	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$4,064,735		\$89,168	\$69,851	\$80,228
Referendum Market Valuation	3,176,181		\$69,676	54,555	69,874
Net Tax Capacity (NTC)	45,239		992	741	906
C. Average Local NTC Tax Rate	120.258				
Avg. Referendum Mkt. Value Tax Rate	0.111				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$41,696	48.6%	\$915	\$872	\$1,091
Sales/Use Tax (Calendar 2005)	18,466	21.5	405	505	706
Motor Vehicle Sales Tax (Calendar 2005)	5,292	6.2	116	108	107
Motor Vehicle License Tax (Calendar 2005)	4,657	5.4	102	95	96
Motor Fuels Tax (Calendar 2005)	7,492	8.7	164	136	128
Corporate Income Tax (Calendar 2004)	3,519	4.1	77	89	113
State General Property Tax (Payable 2005)	4,704	5.5	103	81	122
Total State Taxes	\$85,825	100.0%	\$1,883	\$1,886	\$2,363

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 (2004-2005)	\$9,120	49.9%	\$1,492	\$1,080	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	3,308	18.1	541	460	400
Minnesota Family Investment Program	18	0.1	3	5	8
General Assistance including GAMC	274	1.5	45	47	57
Social Services	1,657	9.1	271	248	209
Miscellaneous	89	0.5	15	16	21
Total	5,347	29.2	874	777	695
Highway Aid (Calendar 2005)					
County Aid	2,104	11.5	344	162	76
Municipal Aid	0	0.0	0	13	22
Township Aid	156	0.9	25	17	6
Total	2,260	12.4	370	192	104
Local Government Aid (Calendar 2005)	842	4.6	138	116	85
Disparity Reduction Aid (Calendar 2005)	14	0.1	2	1	4
County Program Aid (Payable 2005)	602	3.3	98	56	40
Community Corrections Funding (2005)	95	0.5	15	14	15
Total Aids	18,280	100.0	2,990	2,237	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	455	75.3	74	70	59
Agricultural Market Value Credit	144	23.9	24	13	5
Miscellaneous Credits	5	0.8	1	18	4
Total Property Tax Credits	605	100.0	99	101	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	108	47.6	18	14	30
Regular (Renters)	108	47.9	18	19	28
Targeting Refund	10	4.5	2	1	1
Total Property Tax Refunds	227	100.0	37	33	59
Total Aids/Credits	\$19,111	100.0%	\$3,126	\$2,371	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$3,348	50.0%	\$548	\$396	\$365
City/Town Levy	1,573	23.5	257	189	272
School District Net Tax Capacity Levy	869	13.0	142	135	179
School District Referendum Market Value Levy	279	4.2	46	32	80
Miscellaneous District Levy	300	4.5	49	38	156
State Property Tax Levy	326	4.9	53	98	122
Total Levy	\$6,694	100.0%	\$1,095	\$888	\$1,173
Less Property Tax Credits	605		99	101	68
Net Property Taxes Payable	6,090		996	787	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$598,937		\$97,962	\$75,749	\$80,228
Referendum Market Valuation	205,800		\$33,660	45,916	69,874
Net Tax Capacity (NTC)	5,354		876	769	906
C. Average Local NTC Tax Rate	113.756				
Avg. Referendum Mkt. Value Tax Rate	0.135				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$4,175	46.0%	\$683	\$677	\$1,091
Sales/Use Tax (Calendar 2005)	1,534	16.9	251	572	706
Motor Vehicle Sales Tax (Calendar 2005)	751	8.3	123	110	107
Motor Vehicle License Tax (Calendar 2005)	633	7.0	103	94	96
Motor Fuels Tax (Calendar 2005)	1,440	15.9	236	161	128
Corporate Income Tax (Calendar 2004)	223	2.5	36	54	113
State General Property Tax (Payable 2005)	326	3.6	53	98	122
Total State Taxes	\$9,081	100.0%	\$1,485	\$1,765	\$2,363

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 (2004-2005)	\$1,181,507	50.7%	\$1,056	\$1,188	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	526,794	22.6	471	387	400
Minnesota Family Investment Program	11,765	0.5	11	10	8
General Assistance including GAMC	112,640	4.8	101	66	57
Social Services	258,307	11.1	231	201	209
Miscellaneous	42,254	1.8	38	24	21
Total	951,760	40.9	850	688	695
Highway Aid (Calendar 2005)					
County Aid	25,694	1.1	23	25	76
Municipal Aid	33,513	1.4	30	28	22
Township Aid	13	0.0	0	1	6
Total	59,219	2.5	53	54	104
Local Government Aid (Calendar 2005)	86,496	3.7	77	55	85
Disparity Reduction Aid (Calendar 2005)	741	0.0	1	0	4
County Program Aid (Payable 2005)	31,604	1.4	28	31	40
Community Corrections Funding (2005)	17,197	0.7	15	14	15
Total Aids	2,328,526	100.0	2,080	2,031	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	55,069	99.6	49	50	59
Agricultural Market Value Credit	182	0.3	0	1	5
Miscellaneous Credits	36	0.1	0	0	4
Total Property Tax Credits	55,287	100.0	49	51	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	57,156	54.3	51	40	30
Regular (Renters)	47,224	44.9	42	34	28
Targeting Refund	807	0.8	1	1	1
Total Property Tax Refunds	105,187	100.0	94	75	59
Total Aids/Credits	\$2,489,000	100.0%	\$2,224	\$2,158	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$469,775	24.6%	\$420	\$346	\$365
City/Town Levy	436,065	22.8	390	315	272
School District Net Tax Capacity Levy	249,043	13.0	222	205	179
School District Referendum Market Value Levy	140,563	7.4	126	111	80
Miscellaneous District Levy	399,170	20.9	357	260	156
State Property Tax Levy	214,055	11.2	191	148	122
Total Levy	\$1,908,671	100.0%	\$1,705	\$1,386	\$1,173
Less Property Tax Credits	55,287		49	51	68
Net Property Taxes Payable	1,853,384		1,656	1,335	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$109,248,223		\$97,598	\$88,150	\$80,228
Referendum Market Valuation	108,831,520		\$97,226	87,265	69,874
Net Tax Capacity (NTC)	1,335,845		1,193	1,045	906
C. Average Local NTC Tax Rate	115.375				
Avg. Referendum Mkt. Value Tax Rate	0.141				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$1,810,745	46.9%	\$1,618	\$1,387	\$1,091
Sales/Use Tax (Calendar 2005)	1,240,319	32.1	1,108	855	706
Motor Vehicle Sales Tax (Calendar 2005)	114,287	3.0	102	104	107
Motor Vehicle License Tax (Calendar 2005)	105,792	2.7	95	97	96
Motor Fuels Tax (Calendar 2005)	125,874	3.3	112	112	128
Corporate Income Tax (Calendar 2004)	247,725	6.4	221	154	113
State General Property Tax (Payable 2005)	214,055	5.5	191	148	122
Total State Taxes	\$3,858,797	100.0%	\$3,447	\$2,858	\$2,363

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 (2004-2005)	\$26,576	57.2%	\$1,333	\$1,077	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	6,732	14.5	338	347	400
Minnesota Family Investment Program	80	0.2	4	5	8
General Assistance including GAMC	485	1.0	24	42	57
Social Services	4,591	9.9	230	206	209
Miscellaneous	188	0.4	9	14	21
Total	12,076	26.0	606	614	695
Highway Aid (Calendar 2005)					
County Aid	3,573	7.7	179	93	76
Municipal Aid	214	0.5	11	18	22
Township Aid	422	0.9	21	10	6
Total	4,210	9.1	211	120	104
Local Government Aid (Calendar 2005)	2,032	4.4	102	124	85
Disparity Reduction Aid (Calendar 2005)	317	0.7	16	4	4
County Program Aid (Payable 2005)	967	2.1	48	45	40
Community Corrections Funding (2005)	247	0.5	12	13	15
Total Aids	46,425	100.0	2,328	1,999	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,559	82.8	78	69	59
Agricultural Market Value Credit	324	17.2	16	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,883	100.0	94	78	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	420	65.2	21	20	30
Regular (Renters)	214	33.3	11	21	28
Targeting Refund	10	1.5	0	1	1
Total Property Tax Refunds	644	100.0	32	41	59
Total Aids/Credits	\$48,952	100.0%	\$2,455	\$2,118	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$5,701	37.5%	\$286	\$356	\$365
City/Town Levy	4,563	30.0	229	247	272
School District Net Tax Capacity Levy	3,062	20.1	154	168	179
School District Referendum Market Value Levy	870	5.7	44	56	80
Miscellaneous District Levy	233	1.5	12	26	156
State Property Tax Levy	781	5.1	39	81	122
Total Levy	\$15,211	100.0%	\$763	\$933	\$1,173
Less Property Tax Credits	1,883		94	78	68
Net Property Taxes Payable	13,328		668	855	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,186,422		\$59,497	\$69,851	\$80,228
Referendum Market Valuation	815,242		\$40,883	54,555	69,874
Net Tax Capacity (NTC)	11,266		565	741	906
C. Average Local NTC Tax Rate	120.357				
Avg. Referendum Mkt. Value Tax Rate	0.107				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$15,369	56.2%	\$771	\$872	\$1,091
Sales/Use Tax (Calendar 2005)	4,238	15.5	213	505	706
Motor Vehicle Sales Tax (Calendar 2005)	2,226	8.1	112	108	107
Motor Vehicle License Tax (Calendar 2005)	1,911	7.0	96	95	96
Motor Fuels Tax (Calendar 2005)	2,210	8.1	111	136	128
Corporate Income Tax (Calendar 2004)	612	2.2	31	89	113
State General Property Tax (Payable 2005)	781	2.9	39	81	122
Total State Taxes	\$27,347	100.0%	\$1,371	\$1,886	\$2,363

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 (2004-2005)	\$17,968	49.2%	\$953	\$1,380	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	8,319	22.8	441	639	400
Minnesota Family Investment Program	133	0.4	7	27	8
General Assistance including GAMC	689	1.9	37	66	57
Social Services	4,246	11.6	225	249	209
Miscellaneous	299	0.8	16	20	21
Total	13,686	37.5	726	1,000	695
Highway Aid (Calendar 2005)					
County Aid	3,001	8.2	159	192	76
Municipal Aid	0	0.0	0	5	22
Township Aid	252	0.7	13	12	6
Total	3,252	8.9	172	209	104
Local Government Aid (Calendar 2005)	696	1.9	37	70	85
Disparity Reduction Aid (Calendar 2005)	0	0.0	0	3	4
County Program Aid (Payable 2005)	776	2.1	41	71	40
Community Corrections Funding (2005)	129	0.4	7	19	15
Total Aids	36,507	100.0	1,936	2,753	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,435	90.1	76	60	59
Agricultural Market Value Credit	158	9.9	8	10	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,594	100.0	84	70	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	361	53.1	19	15	30
Regular (Renters)	275	40.4	15	15	28
Targeting Refund	44	6.5	2	1	1
Total Property Tax Refunds	680	100.0	36	31	59
Total Aids/Credits	\$38,781	100.0%	\$2,056	\$2,854	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$9,017	39.8%	\$478	\$410	\$365
City/Town Levy	4,306	19.0	228	139	272
School District Net Tax Capacity Levy	5,078	22.4	269	188	179
School District Referendum Market Value Levy	289	1.3	15	22	80
Miscellaneous District Levy	286	1.3	15	18	156
State Property Tax Levy	3,664	16.2	194	109	122
Total Levy	\$22,641	100.0%	\$1,200	\$886	\$1,173
Less Property Tax Credits	1,594		84	70	68
Net Property Taxes Payable	21,047		1,116	816	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,030,664		\$107,665	\$60,504	\$80,228
Referendum Market Valuation	1,185,390		\$62,849	40,649	69,874
Net Tax Capacity (NTC)	21,223		1,125	650	906
C. Average Local NTC Tax Rate	88.052				
Avg. Referendum Mkt. Value Tax Rate	0.024				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$11,883	37.1%	\$630	\$512	\$1,091
Sales/Use Tax (Calendar 2005)	8,626	26.9	457	542	706
Motor Vehicle Sales Tax (Calendar 2005)	2,177	6.8	115	99	107
Motor Vehicle License Tax (Calendar 2005)	1,859	5.8	99	84	96
Motor Fuels Tax (Calendar 2005)	3,124	9.7	166	137	128
Corporate Income Tax (Calendar 2004)	738	2.3	39	47	113
State General Property Tax (Payable 2005)	3,664	11.4	194	109	122
Total State Taxes	\$32,071	100.0%	\$1,700	\$1,529	\$2,363

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 (2004-2005)	\$39,123	60.2%	\$1,039	\$1,170	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	12,021	18.5	319	383	400
Minnesota Family Investment Program	134	0.2	4	5	8
General Assistance including GAMC	1,402	2.2	37	50	57
Social Services	5,892	9.1	156	172	209
Miscellaneous	395	0.6	10	12	21
Total	19,844	30.6	527	622	695
Highway Aid (Calendar 2005)					
County Aid	2,547	3.9	68	113	76
Municipal Aid	247	0.4	7	4	22
Township Aid	193	0.3	5	6	6
Total	2,987	4.6	79	123	104
Local Government Aid (Calendar 2005)	1,274	2.0	34	41	85
Disparity Reduction Aid (Calendar 2005)	75	0.1	2	1	4
County Program Aid (Payable 2005)	1,409	2.2	37	41	40
Community Corrections Funding (2005)	226	0.3	6	15	15
Total Aids	64,937	100.0	1,724	2,014	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	2,449	85.2	65	67	59
Agricultural Market Value Credit	427	14.8	11	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,876	100.0	76	79	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	1,215	63.8	32	34	30
Regular (Renters)	637	33.5	17	16	28
Targeting Refund	53	2.8	1	1	1
Total Property Tax Refunds	1,905	100.0	51	51	59
Total Aids/Credits	\$69,719	100.0%	\$1,851	\$2,144	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$12,254	38.5%	\$325	\$415	\$365
City/Town Levy	9,027	28.4	240	196	272
School District Net Tax Capacity Levy	7,340	23.1	195	186	179
School District Referendum Market Value Levy	755	2.4	20	28	80
Miscellaneous District Levy	595	1.9	16	27	156
State Property Tax Levy	1,817	5.7	48	62	122
Total Levy	\$31,789	100.0%	\$844	\$914	\$1,173
Less Property Tax Credits	2,876		76	79	68
Net Property Taxes Payable	28,913		768	834	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,374,987		\$63,057	\$67,174	\$80,228
Referendum Market Valuation	2,061,953		\$54,746	55,035	69,874
Net Tax Capacity (NTC)	24,553		652	694	906
C. Average Local NTC Tax Rate	118.994				
Avg. Referendum Mkt. Value Tax Rate	0.037				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$27,979	45.0%	\$743	\$707	\$1,091
Sales/Use Tax (Calendar 2005)	19,167	30.9	509	375	706
Motor Vehicle Sales Tax (Calendar 2005)	3,898	6.3	103	112	107
Motor Vehicle License Tax (Calendar 2005)	3,407	5.5	90	97	96
Motor Fuels Tax (Calendar 2005)	4,363	7.0	116	176	128
Corporate Income Tax (Calendar 2004)	1,498	2.4	40	44	113
State General Property Tax (Payable 2005)	1,817	2.9	48	62	122
Total State Taxes	\$62,129	100.0%	\$1,650	\$1,573	\$2,363

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 (2004-2005)	\$49,303	48.2%	\$1,111	\$1,063	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	22,616	22.1	510	526	400
Minnesota Family Investment Program	327	0.3	7	8	8
General Assistance including GAMC	3,290	3.2	74	84	57
Social Services	11,148	10.9	251	294	209
Miscellaneous	919	0.9	21	30	21
Total	38,300	37.5	863	941	695
Highway Aid (Calendar 2005)					
County Aid	7,079	6.9	159	137	76
Municipal Aid	388	0.4	9	22	22
Township Aid	457	0.4	10	4	6
Total	7,924	7.8	179	163	104
Local Government Aid (Calendar 2005)	3,825	3.7	86	184	85
Disparity Reduction Aid (Calendar 2005)	258	0.3	6	33	4
County Program Aid (Payable 2005)	1,937	1.9	44	57	40
Community Corrections Funding (2005)	697	0.7	16	21	15
Total Aids	102,244	100.0	2,304	2,461	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	3,311	44.4	75	73	59
Agricultural Market Value Credit	134	1.8	3	3	5
Miscellaneous Credits	4,017	53.8	91	47	4
Total Property Tax Credits	7,462	100.0	168	122	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	531	39.6	12	16	30
Regular (Renters)	798	59.5	18	23	28
Targeting Refund	13	0.9	0	0	1
Total Property Tax Refunds	1,342	100.0	30	39	59
Total Aids/Credits	\$111,049	100.0%	\$2,502	\$2,622	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$22,582	45.1%	\$509	\$427	\$365
City/Town Levy	12,542	25.0	283	200	272
School District Net Tax Capacity Levy	5,711	11.4	129	91	179
School District Referendum Market Value Levy	1,032	2.1	23	30	80
Miscellaneous District Levy	2,232	4.5	50	60	156
State Property Tax Levy	6,021	12.0	136	108	122
Total Levy	\$50,120	100.0%	\$1,129	\$916	\$1,173
Less Property Tax Credits	7,462		168	122	68
Net Property Taxes Payable	42,658		961	794	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$3,356,852		\$75,632	\$62,473	\$80,228
Referendum Market Valuation	2,532,903		\$57,068	49,184	69,874
Net Tax Capacity (NTC)	38,911		877	700	906
C. Average Local NTC Tax Rate	110.681				
Avg. Referendum Mkt. Value Tax Rate	0.041				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$27,788	36.6%	\$626	\$697	\$1,091
Sales/Use Tax (Calendar 2005)	24,454	32.2	551	699	706
Motor Vehicle Sales Tax (Calendar 2005)	5,107	6.7	115	109	107
Motor Vehicle License Tax (Calendar 2005)	4,405	5.8	99	96	96
Motor Fuels Tax (Calendar 2005)	5,843	7.7	132	139	128
Corporate Income Tax (Calendar 2004)	2,321	3.1	52	66	113
State General Property Tax (Payable 2005)	6,021	7.9	136	108	122
Total State Taxes	\$75,939	100.0%	\$1,711	\$1,915	\$2,363

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 (2004-2005)	\$11,268	43.8%	\$1,008	\$1,255	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	4,304	16.7	385	470	400
Minnesota Family Investment Program	32	0.1	3	4	8
General Assistance including GAMC	245	1.0	22	32	57
Social Services	2,480	9.6	222	234	209
Miscellaneous	159	0.6	14	17	21
Total	7,219	28.1	646	757	695
Highway Aid (Calendar 2005)					
County Aid	3,946	15.3	353	247	76
Municipal Aid	0	0.0	0	9	22
Township Aid	367	1.4	33	31	6
Total	4,312	16.8	386	287	104
Local Government Aid (Calendar 2005)	1,915	7.4	171	169	85
Disparity Reduction Aid (Calendar 2005)	132	0.5	12	8	4
County Program Aid (Payable 2005)	782	3.0	70	71	40
Community Corrections Funding (2005)	102	0.4	9	18	15
Total Aids	25,730	100.0	2,301	2,563	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	786	73.9	70	67	59
Agricultural Market Value Credit	278	26.1	25	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,064	100.0	95	85	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	107	48.9	10	11	30
Regular (Renters)	111	51.0	10	16	28
Targeting Refund	0	0.1	0	0	1
Total Property Tax Refunds	218	100.0	19	27	59
Total Aids/Credits	\$27,012	100.0%	\$2,416	\$2,676	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$6,567	50.9%	\$587	\$420	\$365
City/Town Levy	2,465	19.1	220	218	272
School District Net Tax Capacity Levy	2,656	20.6	238	148	179
School District Referendum Market Value Levy	271	2.1	24	30	80
Miscellaneous District Levy	306	2.4	27	35	156
State Property Tax Levy	640	5.0	57	64	122
Total Levy	\$12,905	100.0%	\$1,154	\$916	\$1,173
Less Property Tax Credits	1,064		95	85	68
Net Property Taxes Payable	11,842		1,059	831	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,172,572		\$104,862	\$82,219	\$80,228
Referendum Market Valuation	324,091		\$28,983	31,841	69,874
Net Tax Capacity (NTC)	10,448		934	764	906
C. Average Local NTC Tax Rate	114.801				
Avg. Referendum Mkt. Value Tax Rate	0.084				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$5,695	38.4%	\$509	\$611	\$1,091
Sales/Use Tax (Calendar 2005)	2,659	17.9	238	445	706
Motor Vehicle Sales Tax (Calendar 2005)	1,273	8.6	114	115	107
Motor Vehicle License Tax (Calendar 2005)	1,071	7.2	96	98	96
Motor Fuels Tax (Calendar 2005)	2,847	19.2	255	163	128
Corporate Income Tax (Calendar 2004)	638	4.3	57	57	113
State General Property Tax (Payable 2005)	640	4.3	57	64	122
Total State Taxes	\$14,822	100.0%	\$1,326	\$1,552	\$2,363

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 (2004-2005)	\$16,872	51.3%	\$1,040	\$1,170	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	7,121	21.7	439	383	400
Minnesota Family Investment Program	111	0.3	7	5	8
General Assistance including GAMC	853	2.6	53	50	57
Social Services	3,150	9.6	194	172	209
Miscellaneous	256	0.8	16	12	21
Total	11,490	34.9	709	622	695
Highway Aid (Calendar 2005)					
County Aid	2,533	7.7	156	113	76
Municipal Aid	0	0.0	0	4	22
Township Aid	114	0.3	7	6	6
Total	2,648	8.1	163	123	104
Local Government Aid (Calendar 2005)	704	2.1	43	41	85
Disparity Reduction Aid (Calendar 2005)	8	0.0	0	1	4
County Program Aid (Payable 2005)	854	2.6	53	41	40
Community Corrections Funding (2005)	309	0.9	19	15	15
Total Aids	32,884	100.0	2,028	2,014	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,191	81.0	73	67	59
Agricultural Market Value Credit	279	19.0	17	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,471	100.0	91	79	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	460	59.0	28	34	30
Regular (Renters)	310	39.7	19	16	28
Targeting Refund	10	1.3	1	1	1
Total Property Tax Refunds	781	100.0	48	51	59
Total Aids/Credits	\$35,136	100.0%	\$2,167	\$2,144	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$7,706	62.3%	\$475	\$415	\$365
City/Town Levy	1,558	12.6	96	196	272
School District Net Tax Capacity Levy	2,015	16.3	124	186	179
School District Referendum Market Value Levy	234	1.9	14	28	80
Miscellaneous District Levy	168	1.4	10	27	156
State Property Tax Levy	690	5.6	43	62	122
Total Levy	\$12,371	100.0%	\$763	\$914	\$1,173
Less Property Tax Credits	1,471		91	79	68
Net Property Taxes Payable	10,900		672	834	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$962,382		\$59,351	\$67,174	\$80,228
Referendum Market Valuation	696,387		\$42,947	55,035	69,874
Net Tax Capacity (NTC)	9,432		582	694	906
C. Average Local NTC Tax Rate	119.486				
Avg. Referendum Mkt. Value Tax Rate	0.059				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$9,105	45.2%	\$561	\$707	\$1,091
Sales/Use Tax (Calendar 2005)	4,384	21.8	270	375	706
Motor Vehicle Sales Tax (Calendar 2005)	1,746	8.7	108	112	107
Motor Vehicle License Tax (Calendar 2005)	1,463	7.3	90	97	96
Motor Fuels Tax (Calendar 2005)	2,206	11.0	136	176	128
Corporate Income Tax (Calendar 2004)	536	2.7	33	44	113
State General Property Tax (Payable 2005)	690	3.4	43	62	122
Total State Taxes	\$20,129	100.0%	\$1,241	\$1,573	\$2,363

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 (2004-2005)	\$43,447	48.7%	\$1,055	\$1,178	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	19,593	22.0	476	415	400
Minnesota Family Investment Program	341	0.4	8	6	8
General Assistance including GAMC	1,957	2.2	47	37	57
Social Services	9,675	10.8	235	205	209
Miscellaneous	640	0.7	16	13	21
Total	32,206	36.1	782	674	695
Highway Aid (Calendar 2005)					
County Aid	4,399	4.9	107	122	76
Municipal Aid	653	0.7	16	14	22
Township Aid	328	0.4	8	12	6
Total	5,380	6.0	131	148	104
Local Government Aid (Calendar 2005)	5,262	5.9	128	127	85
Disparity Reduction Aid (Calendar 2005)	46	0.1	1	3	4
County Program Aid (Payable 2005)	2,115	2.4	51	48	40
Community Corrections Funding (2005)	722	0.8	18	14	15
Total Aids	89,179	100.0	2,165	2,193	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	2,984	89.2	72	73	59
Agricultural Market Value Credit	359	10.7	9	12	5
Miscellaneous Credits	1	0.0	0	0	4
Total Property Tax Credits	3,344	100.0	81	85	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	898	44.9	22	25	30
Regular (Renters)	1,082	54.1	26	21	28
Targeting Refund	18	0.9	0	1	1
Total Property Tax Refunds	1,998	100.0	48	46	59
Total Aids/Credits	\$94,521	100.0%	\$2,294	\$2,324	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$20,371	50.7%	\$494	\$439	\$365
City/Town Levy	6,454	16.1	157	230	272
School District Net Tax Capacity Levy	6,558	16.3	159	126	179
School District Referendum Market Value Levy	2,153	5.4	52	58	80
Miscellaneous District Levy	1,188	3.0	29	26	156
State Property Tax Levy	3,470	8.6	84	70	122
Total Levy	\$40,194	100.0%	\$976	\$949	\$1,173
Less Property Tax Credits	3,344		81	85	68
Net Property Taxes Payable	36,850		894	864	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,845,141		\$69,059	\$72,094	\$80,228
Referendum Market Valuation	1,948,324		\$47,291	45,330	69,874
Net Tax Capacity (NTC)	29,324		712	716	906
C. Average Local NTC Tax Rate	117.896				
Avg. Referendum Mkt. Value Tax Rate	0.110				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$32,259	39.0%	\$783	\$766	\$1,091
Sales/Use Tax (Calendar 2005)	29,549	35.7	717	529	706
Motor Vehicle Sales Tax (Calendar 2005)	4,641	5.6	113	114	107
Motor Vehicle License Tax (Calendar 2005)	3,961	4.8	96	98	96
Motor Fuels Tax (Calendar 2005)	5,568	6.7	135	132	128
Corporate Income Tax (Calendar 2004)	3,236	3.9	79	73	113
State General Property Tax (Payable 2005)	3,470	4.2	84	70	122
Total State Taxes	\$82,686	100.0%	\$2,007	\$1,781	\$2,363

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 (2004-2005)	\$7,843	47.5%	\$1,637	\$1,355	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	2,673	16.2	558	535	400
Minnesota Family Investment Program	11	0.1	2	5	8
General Assistance including GAMC	170	1.0	35	46	57
Social Services	943	5.7	197	284	209
Miscellaneous	51	0.3	11	17	21
Total	3,848	23.3	803	888	695
Highway Aid (Calendar 2005)					
County Aid	2,929	17.7	611	298	76
Municipal Aid	0	0.0	0	15	22
Township Aid	441	2.7	92	50	6
Total	3,370	20.4	703	363	104
Local Government Aid (Calendar 2005)	804	4.9	168	149	85
Disparity Reduction Aid (Calendar 2005)	9	0.1	2	7	4
County Program Aid (Payable 2005)	527	3.2	110	74	40
Community Corrections Funding (2005)	114	0.7	24	19	15
Total Aids	16,515	100.0	3,446	2,854	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	244	63.4	51	60	59
Agricultural Market Value Credit	141	36.6	29	17	5
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	385	100.0	80	89	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	15	28.6	3	12	30
Regular (Renters)	38	71.4	8	13	28
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	54	100.0	11	26	59
Total Aids/Credits	\$16,954	100.0%	\$3,538	\$2,969	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$2,086	36.8%	\$435	\$385	\$365
City/Town Levy	1,164	20.5	243	201	272
School District Net Tax Capacity Levy	266	4.7	56	110	179
School District Referendum Market Value Levy	717	12.6	150	45	80
Miscellaneous District Levy	347	6.1	72	51	156
State Property Tax Levy	1,097	19.3	229	72	122
Total Levy	\$5,677	100.0%	\$1,185	\$864	\$1,173
Less Property Tax Credits	385		80	89	68
Net Property Taxes Payable	5,292		1,104	775	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$469,240		\$97,922	\$54,529	\$80,228
Referendum Market Valuation	182,446		\$38,073	28,023	69,874
Net Tax Capacity (NTC)	5,122		1,069	548	906
C. Average Local NTC Tax Rate	75.427				
Avg. Referendum Mkt. Value Tax Rate	0.393				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$2,720	37.8%	\$568	\$752	\$1,091
Sales/Use Tax (Calendar 2005)	1,169	16.3	244	316	706
Motor Vehicle Sales Tax (Calendar 2005)	600	8.4	125	113	107
Motor Vehicle License Tax (Calendar 2005)	521	7.3	109	96	96
Motor Fuels Tax (Calendar 2005)	938	13.0	196	150	128
Corporate Income Tax (Calendar 2004)	144	2.0	30	57	113
State General Property Tax (Payable 2005)	1,097	15.3	229	72	122
Total State Taxes	\$7,188	100.0%	\$1,500	\$1,555	\$2,363

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 (2004-2005)	\$16,819	43.5%	\$1,209	\$1,063	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	7,909	20.5	569	526	400
Minnesota Family Investment Program	129	0.3	9	8	8
General Assistance including GAMC	1,294	3.3	93	84	57
Social Services	3,339	8.6	240	294	209
Miscellaneous	327	0.8	24	30	21
Total	12,997	33.6	935	941	695
Highway Aid (Calendar 2005)					
County Aid	3,944	10.2	284	137	76
Municipal Aid	238	0.6	17	22	22
Township Aid	75	0.2	5	4	6
Total	4,258	11.0	306	163	104
Local Government Aid (Calendar 2005)	3,125	8.1	225	184	85
Disparity Reduction Aid (Calendar 2005)	319	0.8	23	33	4
County Program Aid (Payable 2005)	811	2.1	58	57	40
Community Corrections Funding (2005)	335	0.9	24	21	15
Total Aids	38,664	100.0	2,780	2,461	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,004	91.6	72	73	59
Agricultural Market Value Credit	88	8.1	6	3	5
Miscellaneous Credits	4	0.4	0	47	4
Total Property Tax Credits	1,096	100.0	79	122	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	57	18.8	4	16	30
Regular (Renters)	243	80.4	17	23	28
Targeting Refund	2	0.8	0	0	1
Total Property Tax Refunds	303	100.0	22	39	59
Total Aids/Credits	\$40,063	100.0%	\$2,881	\$2,622	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$3,175	35.9%	\$228	\$427	\$365
City/Town Levy	2,139	24.2	154	200	272
School District Net Tax Capacity Levy	1,728	19.5	124	91	179
School District Referendum Market Value Levy	573	6.5	41	30	80
Miscellaneous District Levy	52	0.6	4	60	156
State Property Tax Levy	1,181	13.3	85	108	122
Total Levy	\$8,848	100.0%	\$636	\$916	\$1,173
Less Property Tax Credits	1,096		79	122	68
Net Property Taxes Payable	7,752		557	794	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$653,280		\$46,975	\$62,473	\$80,228
Referendum Market Valuation	475,825		\$34,215	49,184	69,874
Net Tax Capacity (NTC)	7,294		524	700	906
C. Average Local NTC Tax Rate	97.254				
Avg. Referendum Mkt. Value Tax Rate	0.121				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$8,372	38.0%	\$602	\$697	\$1,091
Sales/Use Tax (Calendar 2005)	6,974	31.6	501	699	706
Motor Vehicle Sales Tax (Calendar 2005)	1,552	7.0	112	109	107
Motor Vehicle License Tax (Calendar 2005)	1,332	6.0	96	96	96
Motor Fuels Tax (Calendar 2005)	1,773	8.0	127	139	128
Corporate Income Tax (Calendar 2004)	866	3.9	62	66	113
State General Property Tax (Payable 2005)	1,181	5.4	85	108	122
Total State Taxes	\$22,050	100.0%	\$1,586	\$1,915	\$2,363

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 (2004-2005)	\$13,284	50.8%	\$1,747	\$1,363	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	4,664	17.8	613	574	400
Minnesota Family Investment Program	18	0.1	2	3	8
General Assistance including GAMC	305	1.2	40	36	57
Social Services	2,078	7.9	273	276	209
Miscellaneous	134	0.5	18	19	21
Total	7,199	27.5	947	909	695
Highway Aid (Calendar 2005)					
County Aid	2,799	10.7	368	277	76
Municipal Aid	0	0.0	0	4	22
Township Aid	363	1.4	48	39	6
Total	3,162	12.1	416	320	104
Local Government Aid (Calendar 2005)	1,443	5.5	190	184	85
Disparity Reduction Aid (Calendar 2005)	134	0.5	18	15	4
County Program Aid (Payable 2005)	837	3.2	110	85	40
Community Corrections Funding (2005)	110	0.4	14	14	15
Total Aids	26,167	100.0	3,441	2,889	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	475	65.6	63	65	59
Agricultural Market Value Credit	250	34.4	33	22	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	725	100.0	95	88	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	53	38.7	7	12	30
Regular (Renters)	83	61.0	11	14	28
Targeting Refund	0	0.3	0	0	1
Total Property Tax Refunds	137	100.0	18	26	59
Total Aids/Credits	\$27,029	100.0%	\$3,555	\$3,003	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$2,849	46.7%	\$375	\$440	\$365
City/Town Levy	1,723	28.2	227	237	272
School District Net Tax Capacity Levy	664	10.9	87	119	179
School District Referendum Market Value Levy	304	5.0	40	33	80
Miscellaneous District Levy	299	4.9	39	29	156
State Property Tax Levy	266	4.3	35	59	122
Total Levy	\$6,104	100.0%	\$803	\$917	\$1,173
Less Property Tax Credits	725		95	88	68
Net Property Taxes Payable	5,380		707	829	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$685,810		\$90,191	\$81,849	\$80,228
Referendum Market Valuation	177,592		\$23,355	28,855	69,874
Net Tax Capacity (NTC)	5,697		749	738	906
C. Average Local NTC Tax Rate	97.156				
Avg. Referendum Mkt. Value Tax Rate	0.171				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$4,308	44.6%	\$567	\$625	\$1,091
Sales/Use Tax (Calendar 2005)	1,779	18.4	234	320	706
Motor Vehicle Sales Tax (Calendar 2005)	961	9.9	126	115	107
Motor Vehicle License Tax (Calendar 2005)	815	8.4	107	97	96
Motor Fuels Tax (Calendar 2005)	1,248	12.9	164	147	128
Corporate Income Tax (Calendar 2004)	279	2.9	37	48	113
State General Property Tax (Payable 2005)	266	2.8	35	59	122
Total State Taxes	\$9,655	100.0%	\$1,270	\$1,412	\$2,363

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 (2004-2005)	\$11,754	42.6%	\$1,054	\$1,063	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	4,875	17.7	437	526	400
Minnesota Family Investment Program	35	0.1	3	8	8
General Assistance including GAMC	746	2.7	67	84	57
Social Services	3,821	13.8	342	294	209
Miscellaneous	179	0.6	16	30	21
Total	9,656	35.0	866	941	695
Highway Aid (Calendar 2005)					
County Aid	3,439	12.5	308	137	76
Municipal Aid	0	0.0	0	22	22
Township Aid	70	0.3	6	4	6
Total	3,509	12.7	315	163	104
Local Government Aid (Calendar 2005)	1,546	5.6	139	184	85
Disparity Reduction Aid (Calendar 2005)	234	0.8	21	33	4
County Program Aid (Payable 2005)	703	2.5	63	57	40
Community Corrections Funding (2005)	203	0.7	18	21	15
Total Aids	27,605	100.0	2,474	2,461	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	941	45.8	84	73	59
Agricultural Market Value Credit	3	0.2	0	3	5
Miscellaneous Credits	1,110	54.0	100	47	4
Total Property Tax Credits	2,055	100.0	184	122	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	80	28.3	7	16	30
Regular (Renters)	203	71.5	18	23	28
Targeting Refund	0	0.2	0	0	1
Total Property Tax Refunds	283	100.0	25	39	59
Total Aids/Credits	\$29,943	100.0%	\$2,684	\$2,622	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$5,236	43.4%	\$469	\$427	\$365
City/Town Levy	2,490	20.6	223	200	272
School District Net Tax Capacity Levy	1,891	15.7	169	91	179
School District Referendum Market Value Levy	0	0.0	0	30	80
Miscellaneous District Levy	832	6.9	75	60	156
State Property Tax Levy	1,628	13.5	146	108	122
Total Levy	\$12,077	100.0%	\$1,083	\$916	\$1,173
Less Property Tax Credits	2,055		184	122	68
Net Property Taxes Payable	10,023		898	794	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$941,077		\$84,356	\$62,473	\$80,228
Referendum Market Valuation	619,501		\$55,531	49,184	69,874
Net Tax Capacity (NTC)	10,048		901	700	906
C. Average Local NTC Tax Rate	103.991				
Avg. Referendum Mkt. Value Tax Rate	0.000				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$7,075	34.4%	\$634	\$697	\$1,091
Sales/Use Tax (Calendar 2005)	6,774	32.9	607	699	706
Motor Vehicle Sales Tax (Calendar 2005)	1,305	6.3	117	109	107
Motor Vehicle License Tax (Calendar 2005)	1,149	5.6	103	96	96
Motor Fuels Tax (Calendar 2005)	2,057	10.0	184	139	128
Corporate Income Tax (Calendar 2004)	582	2.8	52	66	113
State General Property Tax (Payable 2005)	1,628	7.9	146	108	122
Total State Taxes	\$20,569	100.0%	\$1,844	\$1,915	\$2,363

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 (2004-2005)	\$5,340	45.1%	\$1,208	\$1,380	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	1,767	14.9	400	639	400
Minnesota Family Investment Program	11	0.1	2	27	8
General Assistance including GAMC	128	1.1	29	66	57
Social Services	773	6.5	175	249	209
Miscellaneous	52	0.4	12	20	21
Total	2,730	23.1	618	1,000	695
Highway Aid (Calendar 2005)					
County Aid	2,687	22.7	608	192	76
Municipal Aid	0	0.0	0	5	22
Township Aid	167	1.4	38	12	6
Total	2,855	24.1	646	209	104
Local Government Aid (Calendar 2005)	325	2.7	74	70	85
Disparity Reduction Aid (Calendar 2005)	20	0.2	4	3	4
County Program Aid (Payable 2005)	455	3.8	103	71	40
Community Corrections Funding (2005)	114	1.0	26	19	15
Total Aids	11,840	100.0	2,678	2,753	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	320	85.6	72	60	59
Agricultural Market Value Credit	51	13.7	12	10	5
Miscellaneous Credits	2	0.6	1	0	4
Total Property Tax Credits	374	100.0	85	70	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	61	58.0	14	15	30
Regular (Renters)	44	41.9	10	15	28
Targeting Refund	0	0.1	0	1	1
Total Property Tax Refunds	106	100.0	24	31	59
Total Aids/Credits	\$12,320	100.0%	\$2,787	\$2,854	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$1,892	42.6%	\$428	\$410	\$365
City/Town Levy	484	10.9	109	139	272
School District Net Tax Capacity Levy	1,577	35.5	357	188	179
School District Referendum Market Value Levy	67	1.5	15	22	80
Miscellaneous District Levy	12	0.3	3	18	156
State Property Tax Levy	412	9.3	93	109	122
Total Levy	\$4,444	100.0%	\$1,005	\$886	\$1,173
Less Property Tax Credits	374		85	70	68
Net Property Taxes Payable	4,070		921	816	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$278,618		\$63,022	\$60,504	\$80,228
Referendum Market Valuation	161,779		\$36,593	40,649	69,874
Net Tax Capacity (NTC)	2,840		642	650	906
C. Average Local NTC Tax Rate	139.597				
Avg. Referendum Mkt. Value Tax Rate	0.041				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$2,437	33.2%	\$551	\$512	\$1,091
Sales/Use Tax (Calendar 2005)	2,780	37.8	629	542	706
Motor Vehicle Sales Tax (Calendar 2005)	511	7.0	116	99	107
Motor Vehicle License Tax (Calendar 2005)	422	5.7	95	84	96
Motor Fuels Tax (Calendar 2005)	630	8.6	143	137	128
Corporate Income Tax (Calendar 2004)	155	2.1	35	47	113
State General Property Tax (Payable 2005)	412	5.6	93	109	122
Total State Taxes	\$7,347	100.0%	\$1,662	\$1,529	\$2,363

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 (2004-2005)	\$30,915	54.5%	\$1,125	\$1,066	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	11,372	20.1	414	396	400
Minnesota Family Investment Program	83	0.1	3	5	8
General Assistance including GAMC	804	1.4	29	37	57
Social Services	4,963	8.8	181	206	209
Miscellaneous	324	0.6	12	14	21
Total	17,547	30.9	638	659	695
Highway Aid (Calendar 2005)					
County Aid	3,848	6.8	140	143	76
Municipal Aid	58	0.1	2	15	22
Township Aid	122	0.2	4	11	6
Total	4,028	7.1	147	169	104
Local Government Aid (Calendar 2005)	2,755	4.9	100	162	85
Disparity Reduction Aid (Calendar 2005)	159	0.3	6	4	4
County Program Aid (Payable 2005)	1,084	1.9	39	48	40
Community Corrections Funding (2005)	215	0.4	8	15	15
Total Aids	56,703	100.0	2,063	2,123	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	2,040	87.0	74	69	59
Agricultural Market Value Credit	306	13.0	11	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,346	100.0	85	81	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	648	62.7	24	16	30
Regular (Renters)	362	35.0	13	21	28
Targeting Refund	23	2.3	1	1	1
Total Property Tax Refunds	1,033	100.0	38	38	59
Total Aids/Credits	\$60,082	100.0%	\$2,186	\$2,242	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$9,721	43.0%	\$354	\$371	\$365
City/Town Levy	6,127	27.1	223	228	272
School District Net Tax Capacity Levy	3,628	16.1	132	112	179
School District Referendum Market Value Levy	1,022	4.5	37	44	80
Miscellaneous District Levy	531	2.3	19	27	156
State Property Tax Levy	1,556	6.9	57	77	122
Total Levy	\$22,585	100.0%	\$822	\$860	\$1,173
Less Property Tax Credits	2,346		85	81	68
Net Property Taxes Payable	20,240		736	779	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,176,120		\$79,160	\$75,886	\$80,228
Referendum Market Valuation	1,540,472		\$56,038	46,143	69,874
Net Tax Capacity (NTC)	21,378		778	760	906
C. Average Local NTC Tax Rate	92.632				
Avg. Referendum Mkt. Value Tax Rate	0.080				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$19,622	52.9%	\$714	\$708	\$1,091
Sales/Use Tax (Calendar 2005)	5,546	14.9	202	502	706
Motor Vehicle Sales Tax (Calendar 2005)	3,183	8.6	116	109	107
Motor Vehicle License Tax (Calendar 2005)	2,772	7.5	101	94	96
Motor Fuels Tax (Calendar 2005)	3,377	9.1	123	136	128
Corporate Income Tax (Calendar 2004)	1,069	2.9	39	66	113
State General Property Tax (Payable 2005)	1,556	4.2	57	77	122
Total State Taxes	\$37,126	100.0%	\$1,351	\$1,693	\$2,363

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 (2004-2005)	\$6,193	39.7%	\$1,024	\$1,255	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance				470	400
Minnesota Family Investment Program		See Note		4	8
General Assistance including GAMC				32	57
Social Services				234	209
Miscellaneous				17	21
Total	4,554	29.2	753	757	695
Highway Aid (Calendar 2005)					
County Aid	2,741	17.6	453	247	76
Municipal Aid	0	0.0	0	9	22
Township Aid	340	2.2	56	31	6
Total	3,081	19.8	509	287	104
Local Government Aid (Calendar 2005)	930	6.0	154	169	85
Disparity Reduction Aid (Calendar 2005)	68	0.4	11	8	4
County Program Aid (Payable 2005)	623	4.0	103	71	40
Community Corrections Funding (2005)	144	0.9	24	18	15
Total Aids	15,594	100.0	2,578	2,563	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	398	67.4	66	67	59
Agricultural Market Value Credit	193	32.6	32	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	590	100.0	98	85	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	77	63.0	13	11	30
Regular (Renters)	43	35.5	7	16	28
Targeting Refund	2	1.5	0	0	1
Total Property Tax Refunds	123	100.0	20	27	59
Total Aids/Credits	\$16,307	100.0%	\$2,695	\$2,676	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$2,975	56.5%	\$492	\$420	\$365
City/Town Levy	1,247	23.7	206	218	272
School District Net Tax Capacity Levy	331	6.3	55	148	179
School District Referendum Market Value Levy	188	3.6	31	30	80
Miscellaneous District Levy	117	2.2	19	35	156
State Property Tax Levy	412	7.8	68	64	122
Total Levy	\$5,269	100.0%	\$871	\$916	\$1,173
Less Property Tax Credits	590		98	85	68
Net Property Taxes Payable	4,679		773	831	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$468,506		\$77,439	\$82,219	\$80,228
Referendum Market Valuation	166,689		\$27,552	31,841	69,874
Net Tax Capacity (NTC)	4,202		694	764	906
C. Average Local NTC Tax Rate	111.146				
Avg. Referendum Mkt. Value Tax Rate	0.113				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$2,642	38.2%	\$437	\$611	\$1,091
Sales/Use Tax (Calendar 2005)	1,532	22.2	253	445	706
Motor Vehicle Sales Tax (Calendar 2005)	724	10.5	120	115	107
Motor Vehicle License Tax (Calendar 2005)	589	8.5	97	98	96
Motor Fuels Tax (Calendar 2005)	851	12.3	141	163	128
Corporate Income Tax (Calendar 2004)	162	2.3	27	57	113
State General Property Tax (Payable 2005)	412	6.0	68	64	122
Total State Taxes	\$6,911	100.0%	\$1,142	\$1,552	\$2,363

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 (\$4.554 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 (2004-2005)	\$33,264	53.6%	\$1,359	\$1,255	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance				470	400
Minnesota Family Investment Program		See Note		4	8
General Assistance including GAMC				32	57
Social Services				234	209
Miscellaneous				17	21
Total	18,420	29.7	753	757	695
Highway Aid (Calendar 2005)					
County Aid	3,293	5.3	135	247	76
Municipal Aid	540	0.9	22	9	22
Township Aid	340	0.5	14	31	6
Total	4,174	6.7	171	287	104
Local Government Aid (Calendar 2005)	4,210	6.8	172	169	85
Disparity Reduction Aid (Calendar 2005)	88	0.1	4	8	4
County Program Aid (Payable 2005)	1,211	2.0	49	71	40
Community Corrections Funding (2005)	719	1.2	29	18	15
Total Aids	62,086	100.0	2,537	2,563	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,616	86.4	66	67	59
Agricultural Market Value Credit	254	13.6	10	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,870	100.0	76	85	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	345	35.1	14	11	30
Regular (Renters)	625	63.6	26	16	28
Targeting Refund	13	1.3	1	0	1
Total Property Tax Refunds	983	100.0	40	27	59
Total Aids/Credits	\$64,938	100.0%	\$2,654	\$2,676	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$9,046	38.2%	\$370	\$420	\$365
City/Town Levy	5,621	23.7	230	218	272
School District Net Tax Capacity Levy	4,071	17.2	166	148	179
School District Referendum Market Value Levy	763	3.2	31	30	80
Miscellaneous District Levy	1,705	7.2	70	35	156
State Property Tax Levy	2,466	10.4	101	64	122
Total Levy	\$23,673	100.0%	\$967	\$916	\$1,173
Less Property Tax Credits	1,870		76	85	68
Net Property Taxes Payable	21,803		891	831	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,710,219		\$69,885	\$82,219	\$80,228
Referendum Market Valuation	1,059,486		\$43,294	31,841	69,874
Net Tax Capacity (NTC)	17,852		729	764	906
C. Average Local NTC Tax Rate	114.520				
Avg. Referendum Mkt. Value Tax Rate	0.072				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$19,606	37.7%	\$801	\$611	\$1,091
Sales/Use Tax (Calendar 2005)	19,698	37.9	805	445	706
Motor Vehicle Sales Tax (Calendar 2005)	2,716	5.2	111	115	107
Motor Vehicle License Tax (Calendar 2005)	2,340	4.5	96	98	96
Motor Fuels Tax (Calendar 2005)	3,100	6.0	127	163	128
Corporate Income Tax (Calendar 2004)	2,111	4.1	86	57	113
State General Property Tax (Payable 2005)	2,466	4.7	101	64	122
Total State Taxes	\$52,037	100.0%	\$2,126	\$1,552	\$2,363

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 (\$18.420 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 (2004-2005)	\$38,881	56.0%	\$1,061	\$1,178	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	12,360	17.8	337	415	400
Minnesota Family Investment Program	107	0.2	3	6	8
General Assistance including GAMC	931	1.3	25	37	57
Social Services	6,013	8.7	164	205	209
Miscellaneous	394	0.6	11	13	21
Total	19,805	28.5	541	674	695
Highway Aid (Calendar 2005)					
County Aid	3,136	4.5	86	122	76
Municipal Aid	723	1.0	20	14	22
Township Aid	199	0.3	5	12	6
Total	4,058	5.8	111	148	104
Local Government Aid (Calendar 2005)	4,366	6.3	119	127	85
Disparity Reduction Aid (Calendar 2005)	132	0.2	4	3	4
County Program Aid (Payable 2005)	1,659	2.4	45	48	40
Community Corrections Funding (2005)	487	0.7	13	14	15
Total Aids	69,388	100.0	1,894	2,193	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	2,711	88.0	74	73	59
Agricultural Market Value Credit	370	12.0	10	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,082	100.0	84	85	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	1,235	59.5	34	25	30
Regular (Renters)	815	39.2	22	21	28
Targeting Refund	27	1.3	1	1	1
Total Property Tax Refunds	2,077	100.0	57	46	59
Total Aids/Credits	\$74,547	100.0%	\$2,035	\$2,324	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$14,679	43.2%	\$401	\$439	\$365
City/Town Levy	10,443	30.7	285	230	272
School District Net Tax Capacity Levy	2,712	8.0	74	126	179
School District Referendum Market Value Levy	3,055	9.0	83	58	80
Miscellaneous District Levy	821	2.4	22	26	156
State Property Tax Levy	2,261	6.7	62	70	122
Total Levy	\$33,971	100.0%	\$927	\$949	\$1,173
Less Property Tax Credits	3,082		84	85	68
Net Property Taxes Payable	30,890		843	864	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,317,326		\$63,253	\$72,094	\$80,228
Referendum Market Valuation	1,793,824		\$48,963	45,330	69,874
Net Tax Capacity (NTC)	23,711		647	716	906
C. Average Local NTC Tax Rate	120.851				
Avg. Referendum Mkt. Value Tax Rate	0.170				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$31,051	44.5%	\$848	\$766	\$1,091
Sales/Use Tax (Calendar 2005)	21,072	30.2	575	529	706
Motor Vehicle Sales Tax (Calendar 2005)	4,164	6.0	114	114	107
Motor Vehicle License Tax (Calendar 2005)	3,610	5.2	99	98	96
Motor Fuels Tax (Calendar 2005)	4,114	5.9	112	132	128
Corporate Income Tax (Calendar 2004)	3,464	5.0	95	73	113
State General Property Tax (Payable 2005)	2,261	3.2	62	70	122
Total State Taxes	\$69,735	100.0%	\$1,903	\$1,781	\$2,363

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 (2004-2005)	\$11,451	50.7%	\$2,240	\$1,380	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	4,898	21.7	958	639	400
Minnesota Family Investment Program	243	1.1	47	27	8
General Assistance including GAMC	478	2.1	93	66	57
Social Services	1,493	6.6	292	249	209
Miscellaneous	185	0.8	36	20	21
Total	7,297	32.3	1,427	1,000	695
Highway Aid (Calendar 2005)					
County Aid	2,388	10.6	467	192	76
Municipal Aid	0	0.0	0	5	22
Township Aid	113	0.5	22	12	6
Total	2,500	11.1	489	209	104
Local Government Aid (Calendar 2005)	372	1.6	73	70	85
Disparity Reduction Aid (Calendar 2005)	129	0.6	25	3	4
County Program Aid (Payable 2005)	688	3.0	135	71	40
Community Corrections Funding (2005)	147	0.7	29	19	15
Total Aids	22,585	100.0	4,417	2,753	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	293	74.6	57	60	59
Agricultural Market Value Credit	100	25.4	19	10	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	393	100.0	77	70	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	73	55.5	14	15	30
Regular (Renters)	58	44.0	11	15	28
Targeting Refund	1	0.5	0	1	1
Total Property Tax Refunds	131	100.0	26	31	59
Total Aids/Credits	\$23,108	100.0%	\$4,520	\$2,854	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$3,044	60.0%	\$595	\$410	\$365
City/Town Levy	796	15.7	156	139	272
School District Net Tax Capacity Levy	621	12.2	121	188	179
School District Referendum Market Value Levy	10	0.2	2	22	80
Miscellaneous District Levy	229	4.5	45	18	156
State Property Tax Levy	371	7.3	73	109	122
Total Levy	\$5,071	100.0%	\$992	\$886	\$1,173
Less Property Tax Credits	393		77	70	68
Net Property Taxes Payable	4,678		915	816	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$265,531		\$51,933	\$60,504	\$80,228
Referendum Market Valuation	130,612		\$25,545	40,649	69,874
Net Tax Capacity (NTC)	2,628		514	650	906
C. Average Local NTC Tax Rate	178.470				
Avg. Referendum Mkt. Value Tax Rate	0.008				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$1,510	22.3%	\$295	\$512	\$1,091
Sales/Use Tax (Calendar 2005)	2,881	42.6	564	542	706
Motor Vehicle Sales Tax (Calendar 2005)	466	6.9	91	99	107
Motor Vehicle License Tax (Calendar 2005)	391	5.8	76	84	96
Motor Fuels Tax (Calendar 2005)	897	13.3	176	137	128
Corporate Income Tax (Calendar 2004)	248	3.7	48	47	113
State General Property Tax (Payable 2005)	371	5.5	73	109	122
Total State Taxes	\$6,764	100.0%	\$1,323	\$1,529	\$2,363

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 (2004-2005)	\$13,022	45.6%	\$1,307	\$1,355	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	4,805	16.8	482	535	400
Minnesota Family Investment Program	51	0.2	5	5	8
General Assistance including GAMC	292	1.0	29	46	57
Social Services	2,270	7.9	228	284	209
Miscellaneous	165	0.6	17	17	21
Total	7,583	26.5	761	888	695
Highway Aid (Calendar 2005)					
County Aid	4,931	17.3	495	298	76
Municipal Aid	0	0.0	0	15	22
Township Aid	778	2.7	78	50	6
Total	5,709	20.0	573	363	104
Local Government Aid (Calendar 2005)	1,037	3.6	104	149	85
Disparity Reduction Aid (Calendar 2005)	11	0.0	1	7	4
County Program Aid (Payable 2005)	1,088	3.8	109	74	40
Community Corrections Funding (2005)	117	0.4	12	19	15
Total Aids	28,567	100.0	2,867	2,854	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	550	64.9	55	60	59
Agricultural Market Value Credit	297	35.1	30	17	5
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	847	100.0	85	89	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	26	19.7	3	12	30
Regular (Renters)	107	79.3	11	13	28
Targeting Refund	1	1.1	0	0	1
Total Property Tax Refunds	135	100.0	14	26	59
Total Aids/Credits	\$29,548	100.0%	\$2,965	\$2,969	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$3,592	42.7%	\$361	\$385	\$365
City/Town Levy	2,048	24.3	206	201	272
School District Net Tax Capacity Levy	405	4.8	41	110	179
School District Referendum Market Value Levy	752	8.9	75	45	80
Miscellaneous District Levy	525	6.2	53	51	156
State Property Tax Levy	1,095	13.0	110	72	122
Total Levy	\$8,417	100.0%	\$845	\$864	\$1,173
Less Property Tax Credits	847		85	89	68
Net Property Taxes Payable	7,571		760	775	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$681,113		\$68,351	\$54,529	\$80,228
Referendum Market Valuation	267,930		\$26,887	28,023	69,874
Net Tax Capacity (NTC)	6,838		686	548	906
C. Average Local NTC Tax Rate	96.088				
Avg. Referendum Mkt. Value Tax Rate	0.281				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$5,749	43.3%	\$577	\$752	\$1,091
Sales/Use Tax (Calendar 2005)	1,927	14.5	193	316	706
Motor Vehicle Sales Tax (Calendar 2005)	1,238	9.3	124	113	107
Motor Vehicle License Tax (Calendar 2005)	1,060	8.0	106	96	96
Motor Fuels Tax (Calendar 2005)	1,909	14.4	192	150	128
Corporate Income Tax (Calendar 2004)	291	2.2	29	57	113
State General Property Tax (Payable 2005)	1,095	8.3	110	72	122
Total State Taxes	\$13,269	100.0%	\$1,332	\$1,555	\$2,363

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 (2004-2005)	\$25,517	48.1%	\$1,215	\$1,066	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance				396	400
Minnesota Family Investment Program		See Note		5	8
General Assistance including GAMC				37	57
Social Services				206	209
Miscellaneous				14	21
Total	16,740	31.6	797	659	695
Highway Aid (Calendar 2005)					
County Aid	3,446	6.5	164	143	76
Municipal Aid	627	1.2	30	15	22
Township Aid	356	0.7	17	11	6
Total	4,429	8.3	211	169	104
Local Government Aid (Calendar 2005)	4,755	9.0	226	162	85
Disparity Reduction Aid (Calendar 2005)	98	0.2	5	4	4
County Program Aid (Payable 2005)	1,110	2.1	53	48	40
Community Corrections Funding (2005)	396	0.7	19	15	15
Total Aids	53,046	100.0	2,526	2,123	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,499	83.8	71	69	59
Agricultural Market Value Credit	290	16.2	14	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,789	100.0	85	81	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	151	25.4	7	16	30
Regular (Renters)	434	73.3	21	21	28
Targeting Refund	8	1.3	0	1	1
Total Property Tax Refunds	592	100.0	28	38	59
Total Aids/Credits	\$55,427	100.0%	\$2,639	\$2,242	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$7,720	44.1%	\$368	\$371	\$365
City/Town Levy	4,171	23.8	199	228	272
School District Net Tax Capacity Levy	2,206	12.6	105	112	179
School District Referendum Market Value Levy	935	5.3	45	44	80
Miscellaneous District Levy	656	3.7	31	27	156
State Property Tax Levy	1,831	10.5	87	77	122
Total Levy	\$17,520	100.0%	\$834	\$860	\$1,173
Less Property Tax Credits	1,789		85	81	68
Net Property Taxes Payable	15,730		749	779	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,760,330		\$83,817	\$75,886	\$80,228
Referendum Market Valuation	798,154		\$38,004	46,143	69,874
Net Tax Capacity (NTC)	17,415		829	760	906
C. Average Local NTC Tax Rate	84.718				
Avg. Referendum Mkt. Value Tax Rate	0.117				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$14,389	42.7%	\$685	\$708	\$1,091
Sales/Use Tax (Calendar 2005)	8,018	23.8	382	502	706
Motor Vehicle Sales Tax (Calendar 2005)	2,455	7.3	117	109	107
Motor Vehicle License Tax (Calendar 2005)	2,099	6.2	100	94	96
Motor Fuels Tax (Calendar 2005)	3,490	10.4	166	136	128
Corporate Income Tax (Calendar 2004)	1,392	4.1	66	66	113
State General Property Tax (Payable 2005)	1,831	5.4	87	77	122
Total State Taxes	\$33,674	100.0%	\$1,603	\$1,693	\$2,363

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 \$29.1 million, which was allocated to the counties on a per capita basis (\$16.733 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 (2004-2005)	\$40,295	65.5%	\$1,724	\$1,178	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	8,859	14.4	379	415	400
Minnesota Family Investment Program	86	0.1	4	6	8
General Assistance including GAMC	790	1.3	34	37	57
Social Services	4,150	6.7	178	205	209
Miscellaneous	282	0.5	12	13	21
Total	14,167	23.0	606	674	695
Highway Aid (Calendar 2005)					
County Aid	2,605	4.2	111	122	76
Municipal Aid	268	0.4	11	14	22
Township Aid	388	0.6	17	12	6
Total	3,261	5.3	140	148	104
Local Government Aid (Calendar 2005)	2,407	3.9	103	127	85
Disparity Reduction Aid (Calendar 2005)	43	0.1	2	3	4
County Program Aid (Payable 2005)	1,091	1.8	47	48	40
Community Corrections Funding (2005)	277	0.5	12	14	15
Total Aids	61,541	100.0	2,633	2,193	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,750	84.1	75	73	59
Agricultural Market Value Credit	325	15.6	14	12	5
Miscellaneous Credits	6	0.3	0	0	4
Total Property Tax Credits	2,081	100.0	89	85	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	583	60.5	25	25	30
Regular (Renters)	362	37.5	15	21	28
Targeting Refund	20	2.1	1	1	1
Total Property Tax Refunds	965	100.0	41	46	59
Total Aids/Credits	\$64,586	100.0%	\$2,764	\$2,324	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$8,169	41.2%	\$350	\$439	\$365
City/Town Levy	5,063	25.6	217	230	272
School District Net Tax Capacity Levy	4,240	21.4	181	126	179
School District Referendum Market Value Levy	758	3.8	32	58	80
Miscellaneous District Levy	402	2.0	17	26	156
State Property Tax Levy	1,173	5.9	50	70	122
Total Levy	\$19,805	100.0%	\$847	\$949	\$1,173
Less Property Tax Credits	2,081		89	85	68
Net Property Taxes Payable	17,724		758	864	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,685,011		\$72,098	\$72,094	\$80,228
Referendum Market Valuation	1,065,848		\$45,606	45,330	69,874
Net Tax Capacity (NTC)	16,182		692	716	906
C. Average Local NTC Tax Rate	110.454				
Avg. Referendum Mkt. Value Tax Rate	0.071				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$16,206	47.6%	\$693	\$766	\$1,091
Sales/Use Tax (Calendar 2005)	7,691	22.6	329	529	706
Motor Vehicle Sales Tax (Calendar 2005)	2,633	7.7	113	114	107
Motor Vehicle License Tax (Calendar 2005)	2,237	6.6	96	98	96
Motor Fuels Tax (Calendar 2005)	3,083	9.1	132	132	128
Corporate Income Tax (Calendar 2004)	1,017	3.0	44	73	113
State General Property Tax (Payable 2005)	1,173	3.4	50	70	122
Total State Taxes	\$34,039	100.0%	\$1,456	\$1,781	\$2,363

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 (2004-2005)	\$44,175	61.8%	\$1,720	\$1,170	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	13,258	18.5	516	383	400
Minnesota Family Investment Program	148	0.2	6	5	8
General Assistance including GAMC	1,659	2.3	65	50	57
Social Services	5,146	7.2	200	172	209
Miscellaneous	379	0.5	15	12	21
Total	20,592	28.8	802	622	695
Highway Aid (Calendar 2005)					
County Aid	3,287	4.6	128	113	76
Municipal Aid	0	0.0	0	4	22
Township Aid	173	0.2	7	6	6
Total	3,460	4.8	135	123	104
Local Government Aid (Calendar 2005)	1,430	2.0	56	41	85
Disparity Reduction Aid (Calendar 2005)	49	0.1	2	1	4
County Program Aid (Payable 2005)	1,263	1.8	49	41	40
Community Corrections Funding (2005)	562	0.8	22	15	15
Total Aids	71,531	100.0	2,785	2,014	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,807	87.7	70	67	59
Agricultural Market Value Credit	252	12.2	10	12	5
Miscellaneous Credits	2	0.1	0	0	4
Total Property Tax Credits	2,060	100.0	80	79	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	869	63.3	34	34	30
Regular (Renters)	499	36.3	19	16	28
Targeting Refund	5	0.4	0	1	1
Total Property Tax Refunds	1,373	100.0	53	51	59
Total Aids/Credits	\$74,965	100.0%	\$2,919	\$2,144	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$11,486	54.1%	\$447	\$415	\$365
City/Town Levy	4,062	19.1	158	196	272
School District Net Tax Capacity Levy	3,271	15.4	127	186	179
School District Referendum Market Value Levy	127	0.6	5	28	80
Miscellaneous District Levy	758	3.6	30	27	156
State Property Tax Levy	1,518	7.2	59	62	122
Total Levy	\$21,222	100.0%	\$826	\$914	\$1,173
Less Property Tax Credits	2,060		80	79	68
Net Property Taxes Payable	19,161		746	834	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,522,533		\$59,289	\$67,174	\$80,228
Referendum Market Valuation	1,184,015		\$46,106	55,035	69,874
Net Tax Capacity (NTC)	15,565		606	694	906
C. Average Local NTC Tax Rate	125.776				
Avg. Referendum Mkt. Value Tax Rate	0.011				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$15,133	39.9%	\$589	\$707	\$1,091
Sales/Use Tax (Calendar 2005)	9,137	24.1	356	375	706
Motor Vehicle Sales Tax (Calendar 2005)	2,890	7.6	113	112	107
Motor Vehicle License Tax (Calendar 2005)	2,431	6.4	95	97	96
Motor Fuels Tax (Calendar 2005)	5,086	13.4	198	176	128
Corporate Income Tax (Calendar 2004)	1,746	4.6	68	44	113
State General Property Tax (Payable 2005)	1,518	4.0	59	62	122
Total State Taxes	\$37,939	100.0%	\$1,477	\$1,573	\$2,363

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 (2004-2005)	\$38,000	52.4%	\$1,159	\$1,248	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	15,123	20.9	461	491	400
Minnesota Family Investment Program	115	0.2	3	8	8
General Assistance including GAMC	1,240	1.7	38	52	57
Social Services	7,734	10.7	236	231	209
Miscellaneous	504	0.7	15	19	21
Total	24,716	34.1	754	801	695
Highway Aid (Calendar 2005)					
County Aid	4,123	5.7	126	112	76
Municipal Aid	430	0.6	13	7	22
Township Aid	405	0.6	12	10	6
Total	4,958	6.8	151	130	104
Local Government Aid (Calendar 2005)	2,686	3.7	82	77	85
Disparity Reduction Aid (Calendar 2005)	62	0.1	2	2	4
County Program Aid (Payable 2005)	1,534	2.1	47	41	40
Community Corrections Funding (2005)	565	0.8	17	17	15
Total Aids	72,520	100.0	2,212	2,317	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	2,500	78.4	76	72	59
Agricultural Market Value Credit	688	21.6	21	12	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	3,189	100.0	97	91	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	1,160	59.2	35	22	30
Regular (Renters)	620	31.6	19	17	28
Targeting Refund	179	9.2	5	3	1
Total Property Tax Refunds	1,959	100.0	60	42	59
Total Aids/Credits	\$77,668	100.0%	\$2,369	\$2,450	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$12,051	43.8%	\$368	\$429	\$365
City/Town Levy	5,743	20.9	175	249	272
School District Net Tax Capacity Levy	4,229	15.4	129	179	179
School District Referendum Market Value Levy	2,108	7.7	64	35	80
Miscellaneous District Levy	1,033	3.8	32	29	156
State Property Tax Levy	2,329	8.5	71	177	122
Total Levy	\$27,493	100.0%	\$838	\$1,097	\$1,173
Less Property Tax Credits	3,189		97	91	68
Net Property Taxes Payable	24,304		741	1,006	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,120,222		\$64,665	\$91,684	\$80,228
Referendum Market Valuation	1,423,772		\$43,424	55,984	69,874
Net Tax Capacity (NTC)	20,997		640	965	906
C. Average Local NTC Tax Rate	109.523				
Avg. Referendum Mkt. Value Tax Rate	0.152				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$19,052	40.9%	\$581	\$609	\$1,091
Sales/Use Tax (Calendar 2005)	11,250	24.2	343	583	706
Motor Vehicle Sales Tax (Calendar 2005)	3,671	7.9	112	112	107
Motor Vehicle License Tax (Calendar 2005)	3,069	6.6	94	96	96
Motor Fuels Tax (Calendar 2005)	5,900	12.7	180	162	128
Corporate Income Tax (Calendar 2004)	1,284	2.8	39	50	113
State General Property Tax (Payable 2005)	2,329	5.0	71	177	122
Total State Taxes	\$46,554	100.0%	\$1,420	\$1,790	\$2,363

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 (2004-2005)	\$42,230	46.2%	\$1,088	\$1,077	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	19,390	21.2	500	347	400
Minnesota Family Investment Program	203	0.2	5	5	8
General Assistance including GAMC	2,806	3.1	72	42	57
Social Services	9,483	10.4	244	206	209
Miscellaneous	557	0.6	14	14	21
Total	32,438	35.5	836	614	695
Highway Aid (Calendar 2005)					
County Aid	4,101	4.5	106	93	76
Municipal Aid	946	1.0	24	18	22
Township Aid	675	0.7	17	10	6
Total	5,722	6.3	147	120	104
Local Government Aid (Calendar 2005)	7,867	8.6	203	124	85
Disparity Reduction Aid (Calendar 2005)	452	0.5	12	4	4
County Program Aid (Payable 2005)	2,218	2.4	57	45	40
Community Corrections Funding (2005)	501	0.5	13	13	15
Total Aids	91,427	100.0	2,356	1,999	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	3,092	89.7	80	69	59
Agricultural Market Value Credit	347	10.1	9	8	5
Miscellaneous Credits	7	0.2	0	0	4
Total Property Tax Credits	3,446	100.0	89	78	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	327	24.9	8	20	30
Regular (Renters)	970	73.8	25	21	28
Targeting Refund	18	1.3	0	1	1
Total Property Tax Refunds	1,315	100.0	34	41	59
Total Aids/Credits	\$96,188	100.0%	\$2,479	\$2,118	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$9,759	37.6%	\$252	\$356	\$365
City/Town Levy	6,324	24.4	163	247	272
School District Net Tax Capacity Levy	4,579	17.6	118	168	179
School District Referendum Market Value Levy	2,470	9.5	64	56	80
Miscellaneous District Levy	829	3.2	21	26	156
State Property Tax Levy	2,004	7.7	52	81	122
Total Levy	\$25,966	100.0%	\$669	\$933	\$1,173
Less Property Tax Credits	3,446		89	78	68
Net Property Taxes Payable	22,520		580	855	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,360,885		\$60,849	\$69,851	\$80,228
Referendum Market Valuation	1,428,979		\$36,830	54,555	69,874
Net Tax Capacity (NTC)	23,332		601	741	906
C. Average Local NTC Tax Rate	92.112				
Avg. Referendum Mkt. Value Tax Rate	0.173				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$26,093	45.1%	\$673	\$872	\$1,091
Sales/Use Tax (Calendar 2005)	14,143	24.4	365	505	706
Motor Vehicle Sales Tax (Calendar 2005)	4,147	7.2	107	108	107
Motor Vehicle License Tax (Calendar 2005)	3,485	6.0	90	95	96
Motor Fuels Tax (Calendar 2005)	4,865	8.4	125	136	128
Corporate Income Tax (Calendar 2004)	3,175	5.5	82	89	113
State General Property Tax (Payable 2005)	2,004	3.5	52	81	122
Total State Taxes	\$57,912	100.0%	\$1,493	\$1,886	\$2,363

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 (2004-2005)	\$9,761	44.3%	\$1,103	\$1,255	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance				470	400
Minnesota Family Investment Program		See Note		4	8
General Assistance including GAMC				32	57
Social Services				234	209
Miscellaneous				17	21
Total	6,663	30.2	753	757	695
Highway Aid (Calendar 2005)					
County Aid	2,947	13.4	333	247	76
Municipal Aid	0	0.0	0	9	22
Township Aid	391	1.8	44	31	6
Total	3,338	15.1	377	287	104
Local Government Aid (Calendar 2005)	1,341	6.1	152	169	85
Disparity Reduction Aid (Calendar 2005)	68	0.3	8	8	4
County Program Aid (Payable 2005)	792	3.6	89	71	40
Community Corrections Funding (2005)	73	0.3	8	18	15
Total Aids	22,036	100.0	2,489	2,563	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	596	70.6	67	67	59
Agricultural Market Value Credit	249	29.4	28	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	845	100.0	95	85	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	62	51.6	7	11	30
Regular (Renters)	55	45.1	6	16	28
Targeting Refund	4	3.3	0	0	1
Total Property Tax Refunds	121	100.0	14	27	59
Total Aids/Credits	\$23,002	100.0%	\$2,599	\$2,676	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$4,353	52.2%	\$492	\$420	\$365
City/Town Levy	1,843	22.1	208	218	272
School District Net Tax Capacity Levy	1,032	12.4	117	148	179
School District Referendum Market Value Levy	419	5.0	47	30	80
Miscellaneous District Levy	112	1.3	13	35	156
State Property Tax Levy	586	7.0	66	64	122
Total Levy	\$8,345	100.0%	\$943	\$916	\$1,173
Less Property Tax Credits	845		95	85	68
Net Property Taxes Payable	7,500		847	831	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$959,768		\$108,424	\$82,219	\$80,228
Referendum Market Valuation	260,153		\$29,389	31,841	69,874
Net Tax Capacity (NTC)	8,428		952	764	906
C. Average Local NTC Tax Rate	87.083				
Avg. Referendum Mkt. Value Tax Rate	0.161				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$5,385	44.3%	\$608	\$611	\$1,091
Sales/Use Tax (Calendar 2005)	2,554	21.0	289	445	706
Motor Vehicle Sales Tax (Calendar 2005)	1,116	9.2	126	115	107
Motor Vehicle License Tax (Calendar 2005)	942	7.8	106	98	96
Motor Fuels Tax (Calendar 2005)	1,246	10.3	141	163	128
Corporate Income Tax (Calendar 2004)	324	2.7	37	57	113
State General Property Tax (Payable 2005)	586	4.8	66	64	122
Total State Taxes	\$12,154	100.0%	\$1,373	\$1,552	\$2,363

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 (\$6.663 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 (2004-2005)	\$15,632	38.0%	\$507	\$1,066	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	9,527	23.2	309	396	400
Minnesota Family Investment Program	194	0.5	6	5	8
General Assistance including GAMC	944	2.3	31	37	57
Social Services	4,691	11.4	152	206	209
Miscellaneous	377	0.9	12	14	21
Total	15,732	38.2	510	659	695
Highway Aid (Calendar 2005)					
County Aid	2,791	6.8	90	143	76
Municipal Aid	879	2.1	28	15	22
Township Aid	213	0.5	7	11	6
Total	3,883	9.4	126	169	104
Local Government Aid (Calendar 2005)	3,660	8.9	119	162	85
Disparity Reduction Aid (Calendar 2005)	28	0.1	1	4	4
County Program Aid (Payable 2005)	1,362	3.3	44	48	40
Community Corrections Funding (2005)	846	2.1	27	15	15
Total Aids	41,142	100.0	1,334	2,123	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,934	89.2	63	69	59
Agricultural Market Value Credit	234	10.8	8	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,168	100.0	70	81	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	485	38.4	16	16	30
Regular (Renters)	767	60.7	25	21	28
Targeting Refund	12	1.0	0	1	1
Total Property Tax Refunds	1,264	100.0	41	38	59
Total Aids/Credits	\$44,574	100.0%	\$1,445	\$2,242	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$10,912	42.9%	\$354	\$371	\$365
City/Town Levy	6,848	26.9	222	228	272
School District Net Tax Capacity Levy	3,294	13.0	107	112	179
School District Referendum Market Value Levy	1,436	5.6	47	44	80
Miscellaneous District Levy	744	2.9	24	27	156
State Property Tax Levy	2,197	8.6	71	77	122
Total Levy	\$25,430	100.0%	\$824	\$860	\$1,173
Less Property Tax Credits	2,168		70	81	68
Net Property Taxes Payable	23,263		754	779	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,250,031		\$72,939	\$75,886	\$80,228
Referendum Market Valuation	1,629,480		\$52,823	46,143	69,874
Net Tax Capacity (NTC)	23,137		750	760	906
C. Average Local NTC Tax Rate	94.210				
Avg. Referendum Mkt. Value Tax Rate	0.088				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$26,131	52.7%	\$847	\$708	\$1,091
Sales/Use Tax (Calendar 2005)	8,732	17.6	283	502	706
Motor Vehicle Sales Tax (Calendar 2005)	3,200	6.5	104	109	107
Motor Vehicle License Tax (Calendar 2005)	2,829	5.7	92	94	96
Motor Fuels Tax (Calendar 2005)	4,375	8.8	142	136	128
Corporate Income Tax (Calendar 2004)	2,109	4.3	68	66	113
State General Property Tax (Payable 2005)	2,197	4.4	71	77	122
Total State Taxes	\$49,574	100.0%	\$1,607	\$1,693	\$2,363

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 (2004-2005)	\$26,214	51.3%	\$1,278	\$1,255	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	10,045	19.7	490	470	400
Minnesota Family Investment Program	115	0.2	6	4	8
General Assistance including GAMC	733	1.4	36	32	57
Social Services	3,747	7.3	183	234	209
Miscellaneous	337	0.7	16	17	21
Total	14,978	29.3	730	757	695
Highway Aid (Calendar 2005)					
County Aid	4,009	7.9	195	247	76
Municipal Aid	319	0.6	16	9	22
Township Aid	415	0.8	20	31	6
Total	4,743	9.3	231	287	104
Local Government Aid (Calendar 2005)	3,560	7.0	174	169	85
Disparity Reduction Aid (Calendar 2005)	166	0.3	8	8	4
County Program Aid (Payable 2005)	1,082	2.1	53	71	40
Community Corrections Funding (2005)	319	0.6	16	18	15
Total Aids	51,063	100.0	2,490	2,563	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,280	81.1	62	67	59
Agricultural Market Value Credit	298	18.9	15	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,578	100.0	77	85	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	228	38.8	11	11	30
Regular (Renters)	356	60.4	17	16	28
Targeting Refund	5	0.9	0	0	1
Total Property Tax Refunds	589	100.0	29	27	59
Total Aids/Credits	\$53,230	100.0%	\$2,596	\$2,676	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$7,283	42.6%	\$355	\$420	\$365
City/Town Levy	4,143	24.2	202	218	272
School District Net Tax Capacity Levy	3,062	17.9	149	148	179
School District Referendum Market Value Levy	680	4.0	33	30	80
Miscellaneous District Levy	796	4.6	39	35	156
State Property Tax Levy	1,152	6.7	56	64	122
Total Levy	\$17,117	100.0%	\$835	\$916	\$1,173
Less Property Tax Credits	1,578		77	85	68
Net Property Taxes Payable	15,539		758	831	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,377,393		\$67,164	\$82,219	\$80,228
Referendum Market Valuation	595,275		\$29,026	31,841	69,874
Net Tax Capacity (NTC)	12,990		633	764	906
C. Average Local NTC Tax Rate	117.664				
Avg. Referendum Mkt. Value Tax Rate	0.114				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$11,217	36.4%	\$547	\$611	\$1,091
Sales/Use Tax (Calendar 2005)	9,436	30.6	460	445	706
Motor Vehicle Sales Tax (Calendar 2005)	2,300	7.5	112	115	107
Motor Vehicle License Tax (Calendar 2005)	1,937	6.3	94	98	96
Motor Fuels Tax (Calendar 2005)	3,506	11.4	171	163	128
Corporate Income Tax (Calendar 2004)	1,259	4.1	61	57	113
State General Property Tax (Payable 2005)	1,152	3.7	56	64	122
Total State Taxes	\$30,806	100.0%	\$1,502	\$1,552	\$2,363

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 (2004-2005)	\$10,001	43.3%	\$1,428	\$1,355	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	5,196	22.5	742	535	400
Minnesota Family Investment Program	30	0.1	4	5	8
General Assistance including GAMC	230	1.0	33	46	57
Social Services	2,014	8.7	288	284	209
Miscellaneous	121	0.5	17	17	21
Total	7,592	32.8	1,084	888	695
Highway Aid (Calendar 2005)					
County Aid	3,018	13.1	431	298	76
Municipal Aid	0	0.0	0	15	22
Township Aid	345	1.5	49	50	6
Total	3,363	14.5	480	363	104
Local Government Aid (Calendar 2005)	1,144	4.9	163	149	85
Disparity Reduction Aid (Calendar 2005)	35	0.2	5	7	4
County Program Aid (Payable 2005)	855	3.7	122	74	40
Community Corrections Funding (2005)	127	0.5	18	19	15
Total Aids	23,117	100.0	3,301	2,854	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	406	69.7	58	60	59
Agricultural Market Value Credit	176	30.3	25	17	5
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	583	100.0	83	89	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	47	30.7	7	12	30
Regular (Renters)	105	69.3	15	13	28
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	152	100.0	22	26	59
Total Aids/Credits	\$23,852	100.0%	\$3,406	\$2,969	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$2,963	52.3%	\$423	\$385	\$365
City/Town Levy	1,372	24.2	196	201	272
School District Net Tax Capacity Levy	593	10.5	85	110	179
School District Referendum Market Value Levy	175	3.1	25	45	80
Miscellaneous District Levy	369	6.5	53	51	156
State Property Tax Levy	187	3.3	27	72	122
Total Levy	\$5,660	100.0%	\$808	\$864	\$1,173
Less Property Tax Credits	583		83	89	68
Net Property Taxes Payable	5,077		725	775	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$485,172		\$69,281	\$54,529	\$80,228
Referendum Market Valuation	146,414		\$20,907	28,023	69,874
Net Tax Capacity (NTC)	4,239		605	548	906
C. Average Local NTC Tax Rate	124.976				
Avg. Referendum Mkt. Value Tax Rate	0.120				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$3,779	43.5%	\$540	\$752	\$1,091
Sales/Use Tax (Calendar 2005)	1,731	19.9	247	316	706
Motor Vehicle Sales Tax (Calendar 2005)	853	9.8	122	113	107
Motor Vehicle License Tax (Calendar 2005)	719	8.3	103	96	96
Motor Fuels Tax (Calendar 2005)	1,199	13.8	171	150	128
Corporate Income Tax (Calendar 2004)	218	2.5	31	57	113
State General Property Tax (Payable 2005)	187	2.1	27	72	122
Total State Taxes	\$8,686	100.0%	\$1,240	\$1,555	\$2,363

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 (2004-2005)	\$147,521	57.9%	\$1,091	\$1,077	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	44,776	17.6	331	347	400
Minnesota Family Investment Program	1,011	0.4	7	5	8
General Assistance including GAMC	6,558	2.6	49	42	57
Social Services	28,989	11.4	214	206	209
Miscellaneous	2,405	0.9	18	14	21
Total	83,739	32.9	619	614	695
Highway Aid (Calendar 2005)					
County Aid	5,035	2.0	37	93	76
Municipal Aid	2,907	1.1	22	18	22
Township Aid	691	0.3	5	10	6
Total	8,633	3.4	64	120	104
Local Government Aid (Calendar 2005)	7,588	3.0	56	124	85
Disparity Reduction Aid (Calendar 2005)	31	0.0	0	4	4
County Program Aid (Payable 2005)	5,603	2.2	41	45	40
Community Corrections Funding (2005)	1,679	0.7	12	13	15
Total Aids	254,794	100.0	1,885	1,999	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	8,838	95.2	65	69	59
Agricultural Market Value Credit	443	4.8	3	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	9,281	100.0	69	78	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	2,655	43.3	20	20	30
Regular (Renters)	3,410	55.6	25	21	28
Targeting Refund	70	1.1	1	1	1
Total Property Tax Refunds	6,136	100.0	45	41	59
Total Aids/Credits	\$270,211	100.0%	\$1,999	\$2,118	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$57,072	37.9%	\$422	\$356	\$365
City/Town Levy	39,716	26.4	294	247	272
School District Net Tax Capacity Levy	28,038	18.6	207	168	179
School District Referendum Market Value Levy	8,708	5.8	64	56	80
Miscellaneous District Levy	1,677	1.1	12	26	156
State Property Tax Levy	15,498	10.3	115	81	122
Total Levy	\$150,709	100.0%	\$1,115	\$933	\$1,173
Less Property Tax Credits	9,281		69	78	68
Net Property Taxes Payable	141,427		1,046	855	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$9,584,754		\$70,899	\$69,851	\$80,228
Referendum Market Valuation	8,902,928		\$65,855	54,555	69,874
Net Tax Capacity (NTC)	109,906		813	741	906
C. Average Local NTC Tax Rate	115.101				
Avg. Referendum Mkt. Value Tax Rate	0.098				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$157,074	47.1%	\$1,162	\$872	\$1,091
Sales/Use Tax (Calendar 2005)	98,348	29.5	727	505	706
Motor Vehicle Sales Tax (Calendar 2005)	14,560	4.4	108	108	107
Motor Vehicle License Tax (Calendar 2005)	13,201	4.0	98	95	96
Motor Fuels Tax (Calendar 2005)	15,733	4.7	116	136	128
Corporate Income Tax (Calendar 2004)	19,419	5.8	144	89	113
State General Property Tax (Payable 2005)	15,498	4.6	115	81	122
Total State Taxes	\$333,833	100.0%	\$2,469	\$1,886	\$2,363

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 (2004-2005)	\$56,645	48.2%	\$982	\$1,080	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	24,916	21.2	432	460	400
Minnesota Family Investment Program	214	0.2	4	5	8
General Assistance including GAMC	2,315	2.0	40	47	57
Social Services	13,136	11.2	228	248	209
Miscellaneous	913	0.8	16	16	21
Total	41,495	35.3	720	777	695
Highway Aid (Calendar 2005)					
County Aid	8,567	7.3	149	162	76
Municipal Aid	645	0.5	11	13	22
Township Aid	1,246	1.1	22	17	6
Total	10,457	8.9	181	192	104
Local Government Aid (Calendar 2005)	5,751	4.9	100	116	85
Disparity Reduction Aid (Calendar 2005)	33	0.0	1	1	4
County Program Aid (Payable 2005)	2,630	2.2	46	56	40
Community Corrections Funding (2005)	450	0.4	8	14	15
Total Aids	117,462	100.0	2,037	2,237	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	4,307	82.4	75	70	59
Agricultural Market Value Credit	917	17.6	16	13	5
Miscellaneous Credits	0	0.0	0	18	4
Total Property Tax Credits	5,224	100.0	91	101	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	631	38.0	11	14	30
Regular (Renters)	986	59.3	17	19	28
Targeting Refund	45	2.7	1	1	1
Total Property Tax Refunds	1,662	100.0	29	33	59
Total Aids/Credits	\$124,347	100.0%	\$2,157	\$2,371	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$20,794	40.9%	\$361	\$396	\$365
City/Town Levy	11,871	23.4	206	189	272
School District Net Tax Capacity Levy	7,636	15.0	132	135	179
School District Referendum Market Value Levy	1,752	3.4	30	32	80
Miscellaneous District Levy	1,765	3.5	31	38	156
State Property Tax Levy	6,962	13.7	121	98	122
Total Levy	\$50,780	100.0%	\$881	\$888	\$1,173
Less Property Tax Credits	5,224		91	101	68
Net Property Taxes Payable	45,556		790	787	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$4,793,883		\$83,143	\$75,749	\$80,228
Referendum Market Valuation	2,817,341		\$48,863	45,916	69,874
Net Tax Capacity (NTC)	48,708		845	769	906
C. Average Local NTC Tax Rate	86.246				
Avg. Referendum Mkt. Value Tax Rate	0.064				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$36,755	35.5%	\$637	\$677	\$1,091
Sales/Use Tax (Calendar 2005)	35,351	34.1	613	572	706
Motor Vehicle Sales Tax (Calendar 2005)	6,718	6.5	117	110	107
Motor Vehicle License Tax (Calendar 2005)	5,663	5.5	98	94	96
Motor Fuels Tax (Calendar 2005)	9,335	9.0	162	161	128
Corporate Income Tax (Calendar 2004)	2,799	2.7	49	54	113
State General Property Tax (Payable 2005)	6,962	6.7	121	98	122
Total State Taxes	\$103,584	100.0%	\$1,797	\$1,765	\$2,363

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 (2004-2005)	\$15,921	47.9%	\$1,170	\$1,355	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	6,468	19.4	475	535	400
Minnesota Family Investment Program	75	0.2	6	5	8
General Assistance including GAMC	679	2.0	50	46	57
Social Services	3,818	11.5	281	284	209
Miscellaneous	276	0.8	20	17	21
Total	11,316	34.0	832	888	695
Highway Aid (Calendar 2005)					
County Aid	2,131	6.4	157	298	76
Municipal Aid	472	1.4	35	15	22
Township Aid	132	0.4	10	50	6
Total	2,736	8.2	201	363	104
Local Government Aid (Calendar 2005)	2,060	6.2	151	149	85
Disparity Reduction Aid (Calendar 2005)	199	0.6	15	7	4
County Program Aid (Payable 2005)	791	2.4	58	74	40
Community Corrections Funding (2005)	239	0.7	18	19	15
Total Aids	33,262	100.0	2,444	2,854	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	840	86.1	62	60	59
Agricultural Market Value Credit	136	13.9	10	17	5
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	976	100.0	72	89	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	266	50.5	20	12	30
Regular (Renters)	242	46.1	18	13	28
Targeting Refund	18	3.4	1	0	1
Total Property Tax Refunds	526	100.0	39	26	59
Total Aids/Credits	\$34,764	100.0%	\$2,555	\$2,969	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$4,887	46.2%	\$359	\$385	\$365
City/Town Levy	2,213	20.9	163	201	272
School District Net Tax Capacity Levy	1,529	14.4	112	110	179
School District Referendum Market Value Levy	777	7.3	57	45	80
Miscellaneous District Levy	377	3.6	28	51	156
State Property Tax Levy	806	7.6	59	72	122
Total Levy	\$10,589	100.0%	\$778	\$864	\$1,173
Less Property Tax Credits	976		72	89	68
Net Property Taxes Payable	9,613		706	775	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$509,776		\$37,461	\$54,529	\$80,228
Referendum Market Valuation	386,072		\$28,371	28,023	69,874
Net Tax Capacity (NTC)	5,488		403	548	906
C. Average Local NTC Tax Rate	164.095				
Avg. Referendum Mkt. Value Tax Rate	0.201				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$19,104	58.3%	\$1,404	\$752	\$1,091
Sales/Use Tax (Calendar 2005)	7,164	21.9	526	316	706
Motor Vehicle Sales Tax (Calendar 2005)	1,481	4.5	109	113	107
Motor Vehicle License Tax (Calendar 2005)	1,252	3.8	92	96	96
Motor Fuels Tax (Calendar 2005)	1,659	5.1	122	150	128
Corporate Income Tax (Calendar 2004)	1,303	4.0	96	57	113
State General Property Tax (Payable 2005)	806	2.5	59	72	122
Total State Taxes	\$32,769	100.0%	\$2,408	\$1,555	\$2,363

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 (2004-2005)	\$28,956	48.7%	\$1,017	\$1,170	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	13,330	22.4	468	383	400
Minnesota Family Investment Program	243	0.4	9	5	8
General Assistance including GAMC	2,073	3.5	73	50	57
Social Services	4,967	8.4	174	172	209
Miscellaneous	436	0.7	15	12	21
Total	21,049	35.4	739	622	695
Highway Aid (Calendar 2005)					
County Aid	5,645	9.5	198	113	76
Municipal Aid	0	0.0	0	4	22
Township Aid	301	0.5	11	6	6
Total	5,946	10.0	209	123	104
Local Government Aid (Calendar 2005)	1,606	2.7	56	41	85
Disparity Reduction Aid (Calendar 2005)	2	0.0	0	1	4
County Program Aid (Payable 2005)	1,354	2.3	48	41	40
Community Corrections Funding (2005)	526	0.9	18	15	15
Total Aids	59,440	100.0	2,087	2,014	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,997	81.3	70	67	59
Agricultural Market Value Credit	448	18.3	16	12	5
Miscellaneous Credits	10	0.4	0	0	4
Total Property Tax Credits	2,455	100.0	86	79	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	484	53.2	17	34	30
Regular (Renters)	409	44.9	14	16	28
Targeting Refund	18	1.9	1	1	1
Total Property Tax Refunds	910	100.0	32	51	59
Total Aids/Credits	\$62,805	100.0%	\$2,205	\$2,144	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$10,923	45.2%	\$383	\$415	\$365
City/Town Levy	4,426	18.3	155	196	272
School District Net Tax Capacity Levy	4,265	17.6	150	186	179
School District Referendum Market Value Levy	1,420	5.9	50	28	80
Miscellaneous District Levy	621	2.6	22	27	156
State Property Tax Levy	2,535	10.5	89	62	122
Total Levy	\$24,191	100.0%	\$849	\$914	\$1,173
Less Property Tax Credits	2,455		86	79	68
Net Property Taxes Payable	21,736		763	834	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,940,588		\$68,127	\$67,174	\$80,228
Referendum Market Valuation	1,282,159		\$45,012	55,035	69,874
Net Tax Capacity (NTC)	19,925		699	694	906
C. Average Local NTC Tax Rate	101.557				
Avg. Referendum Mkt. Value Tax Rate	0.111				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$13,498	34.1%	\$474	\$707	\$1,091
Sales/Use Tax (Calendar 2005)	9,853	24.9	346	375	706
Motor Vehicle Sales Tax (Calendar 2005)	3,143	7.9	110	112	107
Motor Vehicle License Tax (Calendar 2005)	2,649	6.7	93	97	96
Motor Fuels Tax (Calendar 2005)	6,994	17.7	246	176	128
Corporate Income Tax (Calendar 2004)	926	2.3	33	44	113
State General Property Tax (Payable 2005)	2,535	6.4	89	62	122
Total State Taxes	\$39,598	100.0%	\$1,390	\$1,573	\$2,363

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 (2004-2005)	\$13,217	47.7%	\$1,403	\$1,255	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	5,763	20.8	612	470	400
Minnesota Family Investment Program	39	0.1	4	4	8
General Assistance including GAMC	357	1.3	38	32	57
Social Services	1,715	6.2	182	234	209
Miscellaneous	223	0.8	24	17	21
Total	8,096	29.2	859	757	695
Highway Aid (Calendar 2005)					
County Aid	2,511	9.1	266	247	76
Municipal Aid	0	0.0	0	9	22
Township Aid	526	1.9	56	31	6
Total	3,037	11.0	322	287	104
Local Government Aid (Calendar 2005)	1,921	6.9	204	169	85
Disparity Reduction Aid (Calendar 2005)	152	0.6	16	8	4
County Program Aid (Payable 2005)	1,140	4.1	121	71	40
Community Corrections Funding (2005)	134	0.5	14	18	15
Total Aids	27,697	100.0	2,940	2,563	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	586	76.4	62	67	59
Agricultural Market Value Credit	182	23.6	19	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	768	100.0	81	85	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	85	41.7	9	11	30
Regular (Renters)	118	58.3	13	16	28
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	203	100.0	22	27	59
Total Aids/Credits	\$28,667	100.0%	\$3,043	\$2,676	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$3,133	44.9%	\$333	\$420	\$365
City/Town Levy	1,764	25.3	187	218	272
School District Net Tax Capacity Levy	1,323	19.0	140	148	179
School District Referendum Market Value Levy	95	1.4	10	30	80
Miscellaneous District Levy	191	2.7	20	35	156
State Property Tax Levy	468	6.7	50	64	122
Total Levy	\$6,975	100.0%	\$740	\$916	\$1,173
Less Property Tax Credits	768		81	85	68
Net Property Taxes Payable	6,207		659	831	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$656,919		\$69,729	\$82,219	\$80,228
Referendum Market Valuation	242,196		\$25,708	31,841	69,874
Net Tax Capacity (NTC)	5,986		635	764	906
C. Average Local NTC Tax Rate	101.977				
Avg. Referendum Mkt. Value Tax Rate	0.166				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$5,619	44.2%	\$596	\$611	\$1,091
Sales/Use Tax (Calendar 2005)	2,873	22.6	305	445	706
Motor Vehicle Sales Tax (Calendar 2005)	1,070	8.4	114	115	107
Motor Vehicle License Tax (Calendar 2005)	892	7.0	95	98	96
Motor Fuels Tax (Calendar 2005)	1,314	10.3	139	163	128
Corporate Income Tax (Calendar 2004)	479	3.8	51	57	113
State General Property Tax (Payable 2005)	468	3.7	50	64	122
Total State Taxes	\$12,715	100.0%	\$1,350	\$1,552	\$2,363

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 (2004-2005)	\$39,676	42.7%	\$1,274	\$1,355	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	19,318	20.8	620	535	400
Minnesota Family Investment Program	259	0.3	8	5	8
General Assistance including GAMC	1,908	2.1	61	46	57
Social Services	12,104	13.0	389	284	209
Miscellaneous	692	0.7	22	17	21
Total	34,280	36.9	1,101	888	695
Highway Aid (Calendar 2005)					
County Aid	7,353	7.9	236	298	76
Municipal Aid	851	0.9	27	15	22
Township Aid	2,042	2.2	66	50	6
Total	10,247	11.0	329	363	104
Local Government Aid (Calendar 2005)	6,040	6.5	194	149	85
Disparity Reduction Aid (Calendar 2005)	167	0.2	5	7	4
County Program Aid (Payable 2005)	1,831	2.0	59	74	40
Community Corrections Funding (2005)	780	0.8	25	19	15
Total Aids	93,021	100.0	2,988	2,854	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,920	58.3	62	60	59
Agricultural Market Value Credit	409	12.4	13	17	5
Miscellaneous Credits	964	29.3	31	11	4
Total Property Tax Credits	3,294	100.0	106	89	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	509	49.2	16	12	30
Regular (Renters)	510	49.4	16	13	28
Targeting Refund	14	1.4	0	0	1
Total Property Tax Refunds	1,033	100.0	33	26	59
Total Aids/Credits	\$97,347	100.0%	\$3,127	\$2,969	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$14,124	46.6%	\$454	\$385	\$365
City/Town Levy	7,419	24.5	238	201	272
School District Net Tax Capacity Levy	3,842	12.7	123	110	179
School District Referendum Market Value Levy	937	3.1	30	45	80
Miscellaneous District Levy	2,051	6.8	66	51	156
State Property Tax Levy	1,941	6.4	62	72	122
Total Levy	\$30,314	100.0%	\$974	\$864	\$1,173
Less Property Tax Credits	3,294		106	89	68
Net Property Taxes Payable	27,021		868	775	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,719,697		\$55,237	\$54,529	\$80,228
Referendum Market Valuation	898,612		\$28,864	28,023	69,874
Net Tax Capacity (NTC)	17,121		550	548	906
C. Average Local NTC Tax Rate	160.247				
Avg. Referendum Mkt. Value Tax Rate	0.104				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$18,031	42.4%	\$579	\$752	\$1,091
Sales/Use Tax (Calendar 2005)	10,273	24.1	330	316	706
Motor Vehicle Sales Tax (Calendar 2005)	3,356	7.9	108	113	107
Motor Vehicle License Tax (Calendar 2005)	2,861	6.7	92	96	96
Motor Fuels Tax (Calendar 2005)	4,698	11.0	151	150	128
Corporate Income Tax (Calendar 2004)	1,410	3.3	45	57	113
State General Property Tax (Payable 2005)	1,941	4.6	62	72	122
Total State Taxes	\$42,570	100.0%	\$1,367	\$1,555	\$2,363

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 (2004-2005)	\$10,150	41.5%	\$902	\$1,080	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	5,348	21.9	475	460	400
Minnesota Family Investment Program	30	0.1	3	5	8
General Assistance including GAMC	416	1.7	37	47	57
Social Services	2,809	11.5	250	248	209
Miscellaneous	163	0.7	14	16	21
Total	8,766	35.8	779	777	695
Highway Aid (Calendar 2005)					
County Aid	3,101	12.7	276	162	76
Municipal Aid	0	0.0	0	13	22
Township Aid	264	1.1	23	17	6
Total	3,365	13.8	299	192	104
Local Government Aid (Calendar 2005)	1,194	4.9	106	116	85
Disparity Reduction Aid (Calendar 2005)	52	0.2	5	1	4
County Program Aid (Payable 2005)	788	3.2	70	56	40
Community Corrections Funding (2005)	136	0.6	12	14	15
Total Aids	24,451	100.0	2,173	2,237	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	895	79.1	80	70	59
Agricultural Market Value Credit	231	20.4	21	13	5
Miscellaneous Credits	6	0.5	1	18	4
Total Property Tax Credits	1,132	100.0	101	101	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	179	46.3	16	14	30
Regular (Renters)	205	53.1	18	19	28
Targeting Refund	3	0.6	0	1	1
Total Property Tax Refunds	387	100.0	34	33	59
Total Aids/Credits	\$25,970	100.0%	\$2,308	\$2,371	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$4,691	45.5%	\$417	\$396	\$365
City/Town Levy	2,311	22.4	205	189	272
School District Net Tax Capacity Levy	1,479	14.3	131	135	179
School District Referendum Market Value Levy	166	1.6	15	32	80
Miscellaneous District Levy	818	7.9	73	38	156
State Property Tax Levy	845	8.2	75	98	122
Total Levy	\$10,311	100.0%	\$916	\$888	\$1,173
Less Property Tax Credits	1,132		101	101	68
Net Property Taxes Payable	9,178		816	787	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$940,077		\$83,548	\$75,749	\$80,228
Referendum Market Valuation	478,925		\$42,564	45,916	69,874
Net Tax Capacity (NTC)	8,864		788	769	906
C. Average Local NTC Tax Rate	104.914				
Avg. Referendum Mkt. Value Tax Rate	0.035				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$7,582	43.8%	\$674	\$677	\$1,091
Sales/Use Tax (Calendar 2005)	4,013	23.2	357	572	706
Motor Vehicle Sales Tax (Calendar 2005)	1,316	7.6	117	110	107
Motor Vehicle License Tax (Calendar 2005)	1,123	6.5	100	94	96
Motor Fuels Tax (Calendar 2005)	1,646	9.5	146	161	128
Corporate Income Tax (Calendar 2004)	768	4.4	68	54	113
State General Property Tax (Payable 2005)	845	4.9	75	98	122
Total State Taxes	\$17,293	100.0%	\$1,537	\$1,765	\$2,363

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 (2004-2005)	\$693,573	54.4%	\$1,401	\$1,188	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	281,141	22.1	568	387	400
Minnesota Family Investment Program	11,982	0.9	24	10	8
General Assistance including GAMC	35,211	2.8	71	66	57
Social Services	130,662	10.3	264	201	209
Miscellaneous	14,292	1.1	29	24	21
Total	473,288	37.1	956	688	695
Highway Aid (Calendar 2005)					
County Aid	10,844	0.9	22	25	76
Municipal Aid	14,985	1.2	30	28	22
Township Aid	15	0.0	0	1	6
Total	25,844	2.0	52	54	104
Local Government Aid (Calendar 2005)	54,761	4.3	111	55	85
Disparity Reduction Aid (Calendar 2005)	596	0.0	1	0	4
County Program Aid (Payable 2005)	16,551	1.3	33	31	40
Community Corrections Funding (2005)	9,604	0.8	19	14	15
Total Aids	1,274,218	100.0	2,575	2,031	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	25,898	100.0	52	50	59
Agricultural Market Value Credit	2	0.0	0	1	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	25,900	100.0	52	51	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	17,504	43.7	35	40	30
Regular (Renters)	22,193	55.4	45	34	28
Targeting Refund	371	0.9	1	1	1
Total Property Tax Refunds	40,068	100.0	81	75	59
Total Aids/Credits	\$1,340,187	100.0%	\$2,708	\$2,158	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$177,320	29.6%	\$358	\$346	\$365
City/Town Levy	106,698	17.8	216	315	272
School District Net Tax Capacity Levy	88,791	14.8	179	205	179
School District Referendum Market Value Levy	39,873	6.7	81	111	80
Miscellaneous District Levy	113,092	18.9	229	260	156
State Property Tax Levy	72,619	12.1	147	148	122
Total Levy	\$598,395	100.0%	\$1,209	\$1,386	\$1,173
Less Property Tax Credits	25,900		52	51	68
Net Property Taxes Payable	572,494		1,157	1,335	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$36,744,902		\$74,244	\$88,150	\$80,228
Referendum Market Valuation	36,703,294		\$74,160	87,265	69,874
Net Tax Capacity (NTC)	448,116		905	1,045	906
C. Average Local NTC Tax Rate	107.964				
Avg. Referendum Mkt. Value Tax Rate	0.114				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$531,724	43.3%	\$1,074	\$1,387	\$1,091
Sales/Use Tax (Calendar 2005)	394,259	32.1	797	855	706
Motor Vehicle Sales Tax (Calendar 2005)	49,835	4.1	101	104	107
Motor Vehicle License Tax (Calendar 2005)	45,894	3.7	93	97	96
Motor Fuels Tax (Calendar 2005)	54,079	4.4	109	112	128
Corporate Income Tax (Calendar 2004)	80,564	6.6	163	154	113
State General Property Tax (Payable 2005)	72,619	5.9	147	148	122
Total State Taxes	\$1,228,974	100.0%	\$2,483	\$2,858	\$2,363

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 (2004-2005)	\$6,606	46.8%	\$1,530	\$1,355	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	2,462	17.4	570	535	400
Minnesota Family Investment Program	18	0.1	4	5	8
General Assistance including GAMC	349	2.5	81	46	57
Social Services	885	6.3	205	284	209
Miscellaneous	54	0.4	12	17	21
Total	3,768	26.7	873	888	695
Highway Aid (Calendar 2005)					
County Aid	2,104	14.9	487	298	76
Municipal Aid	0	0.0	0	15	22
Township Aid	122	0.9	28	50	6
Total	2,226	15.8	516	363	104
Local Government Aid (Calendar 2005)	701	5.0	162	149	85
Disparity Reduction Aid (Calendar 2005)	167	1.2	39	7	4
County Program Aid (Payable 2005)	551	3.9	128	74	40
Community Corrections Funding (2005)	92	0.7	21	19	15
Total Aids	14,111	100.0	3,269	2,854	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	234	69.2	54	60	59
Agricultural Market Value Credit	104	30.8	24	17	5
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	338	100.0	78	89	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	45	56.8	11	12	30
Regular (Renters)	34	42.8	8	13	28
Targeting Refund	0	0.4	0	0	1
Total Property Tax Refunds	80	100.0	19	26	59
Total Aids/Credits	\$14,529	100.0%	\$3,366	\$2,969	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$1,462	43.2%	\$339	\$385	\$365
City/Town Levy	803	23.7	186	201	272
School District Net Tax Capacity Levy	372	11.0	86	110	179
School District Referendum Market Value Levy	225	6.6	52	45	80
Miscellaneous District Levy	134	4.0	31	51	156
State Property Tax Levy	390	11.5	90	72	122
Total Levy	\$3,386	100.0%	\$784	\$864	\$1,173
Less Property Tax Credits	338		78	89	68
Net Property Taxes Payable	3,048		706	775	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$203,604		\$47,163	\$54,529	\$80,228
Referendum Market Valuation	105,349		\$24,403	28,023	69,874
Net Tax Capacity (NTC)	2,119		491	548	906
C. Average Local NTC Tax Rate	130.822				
Avg. Referendum Mkt. Value Tax Rate	0.213				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$2,175	40.5%	\$504	\$752	\$1,091
Sales/Use Tax (Calendar 2005)	1,119	20.8	259	316	706
Motor Vehicle Sales Tax (Calendar 2005)	502	9.3	116	113	107
Motor Vehicle License Tax (Calendar 2005)	416	7.7	96	96	96
Motor Fuels Tax (Calendar 2005)	653	12.2	151	150	128
Corporate Income Tax (Calendar 2004)	119	2.2	28	57	113
State General Property Tax (Payable 2005)	390	7.2	90	72	122
Total State Taxes	\$5,375	100.0%	\$1,245	\$1,555	\$2,363

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 (2004-2005)	\$20,869	51.1%	\$1,303	\$1,255	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	7,270	17.8	454	470	400
Minnesota Family Investment Program	45	0.1	3	4	8
General Assistance including GAMC	504	1.2	31	32	57
Social Services	3,335	8.2	208	234	209
Miscellaneous	260	0.6	16	17	21
Total	11,413	28.0	712	757	695
Highway Aid (Calendar 2005)					
County Aid	4,259	10.4	266	247	76
Municipal Aid	240	0.6	15	9	22
Township Aid	535	1.3	33	31	6
Total	5,035	12.3	314	287	104
Local Government Aid (Calendar 2005)	2,375	5.8	148	169	85
Disparity Reduction Aid (Calendar 2005)	94	0.2	6	8	4
County Program Aid (Payable 2005)	809	2.0	50	71	40
Community Corrections Funding (2005)	212	0.5	13	18	15
Total Aids	40,807	100.0	2,547	2,563	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,073	76.2	67	67	59
Agricultural Market Value Credit	334	23.8	21	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,408	100.0	88	85	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	244	48.9	15	11	30
Regular (Renters)	252	50.6	16	16	28
Targeting Refund	3	0.5	0	0	1
Total Property Tax Refunds	499	100.0	31	27	59
Total Aids/Credits	\$42,713	100.0%	\$2,666	\$2,676	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$7,483	49.7%	\$467	\$420	\$365
City/Town Levy	4,256	28.2	266	218	272
School District Net Tax Capacity Levy	2,192	14.5	137	148	179
School District Referendum Market Value Levy	289	1.9	18	30	80
Miscellaneous District Levy	166	1.1	10	35	156
State Property Tax Levy	681	4.5	42	64	122
Total Levy	\$15,067	100.0%	\$940	\$916	\$1,173
Less Property Tax Credits	1,408		88	85	68
Net Property Taxes Payable	13,659		853	831	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,410,417		\$88,030	\$82,219	\$80,228
Referendum Market Valuation	453,247		\$28,289	31,841	69,874
Net Tax Capacity (NTC)	12,448		777	764	906
C. Average Local NTC Tax Rate	113.246				
Avg. Referendum Mkt. Value Tax Rate	0.064				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$10,063	39.3%	\$628	\$611	\$1,091
Sales/Use Tax (Calendar 2005)	7,868	30.8	491	445	706
Motor Vehicle Sales Tax (Calendar 2005)	1,953	7.6	122	115	107
Motor Vehicle License Tax (Calendar 2005)	1,671	6.5	104	98	96
Motor Fuels Tax (Calendar 2005)	2,544	9.9	159	163	128
Corporate Income Tax (Calendar 2004)	802	3.1	50	57	113
State General Property Tax (Payable 2005)	681	2.7	42	64	122
Total State Taxes	\$25,582	100.0%	\$1,597	\$1,552	\$2,363

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 (2004-2005)	\$16,402	42.5%	\$978	\$1,178	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	8,105	21.0	483	415	400
Minnesota Family Investment Program	122	0.3	7	6	8
General Assistance including GAMC	647	1.7	39	37	57
Social Services	4,308	11.2	257	205	209
Miscellaneous	204	0.5	12	13	21
Total	13,385	34.7	798	674	695
Highway Aid (Calendar 2005)					
County Aid	4,249	11.0	253	122	76
Municipal Aid	0	0.0	0	14	22
Township Aid	495	1.3	30	12	6
Total	4,744	12.3	283	148	104
Local Government Aid (Calendar 2005)	2,970	7.7	177	127	85
Disparity Reduction Aid (Calendar 2005)	145	0.4	9	3	4
County Program Aid (Payable 2005)	787	2.0	47	48	40
Community Corrections Funding (2005)	136	0.4	8	14	15
Total Aids	38,569	100.0	2,301	2,193	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,193	76.9	71	73	59
Agricultural Market Value Credit	359	23.1	21	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,552	100.0	93	85	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	203	50.5	12	25	30
Regular (Renters)	194	48.4	12	21	28
Targeting Refund	4	1.1	0	1	1
Total Property Tax Refunds	401	100.0	24	46	59
Total Aids/Credits	\$40,523	100.0%	\$2,417	\$2,324	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$8,549	47.5%	\$510	\$439	\$365
City/Town Levy	5,142	28.6	307	230	272
School District Net Tax Capacity Levy	1,378	7.7	82	126	179
School District Referendum Market Value Levy	861	4.8	51	58	80
Miscellaneous District Levy	682	3.8	41	26	156
State Property Tax Levy	1,398	7.8	83	70	122
Total Levy	\$18,010	100.0%	\$1,074	\$949	\$1,173
Less Property Tax Credits	1,552		93	85	68
Net Property Taxes Payable	16,458		982	864	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,657,499		\$98,873	\$72,094	\$80,228
Referendum Market Valuation	539,579		\$32,187	45,330	69,874
Net Tax Capacity (NTC)	15,244		909	716	906
C. Average Local NTC Tax Rate	103.326				
Avg. Referendum Mkt. Value Tax Rate	0.160				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$10,803	45.7%	\$644	\$766	\$1,091
Sales/Use Tax (Calendar 2005)	4,090	17.3	244	529	706
Motor Vehicle Sales Tax (Calendar 2005)	1,995	8.4	119	114	107
Motor Vehicle License Tax (Calendar 2005)	1,706	7.2	102	98	96
Motor Fuels Tax (Calendar 2005)	2,786	11.8	166	132	128
Corporate Income Tax (Calendar 2004)	886	3.7	53	73	113
State General Property Tax (Payable 2005)	1,398	5.9	83	70	122
Total State Taxes	\$23,664	100.0%	\$1,412	\$1,781	\$2,363

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 (2004-2005)	\$58,035	53.6%	\$952	\$1,077	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	16,492	15.2	271	347	400
Minnesota Family Investment Program	262	0.2	4	5	8
General Assistance including GAMC	1,893	1.7	31	42	57
Social Services	12,207	11.3	200	206	209
Miscellaneous	848	0.8	14	14	21
Total	31,701	29.3	520	614	695
Highway Aid (Calendar 2005)					
County Aid	4,318	4.0	71	93	76
Municipal Aid	1,276	1.2	21	18	22
Township Aid	246	0.2	4	10	6
Total	5,839	5.4	96	120	104
Local Government Aid (Calendar 2005)	9,097	8.4	149	124	85
Disparity Reduction Aid (Calendar 2005)	39	0.0	1	4	4
County Program Aid (Payable 2005)	2,591	2.4	43	45	40
Community Corrections Funding (2005)	944	0.9	15	13	15
Total Aids	108,246	100.0	1,776	1,999	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	3,352	87.7	55	69	59
Agricultural Market Value Credit	471	12.3	8	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,823	100.0	63	78	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	1,129	47.3	19	20	30
Regular (Renters)	1,206	50.5	20	21	28
Targeting Refund	52	2.2	1	1	1
Total Property Tax Refunds	2,387	100.0	39	41	59
Total Aids/Credits	\$114,456	100.0%	\$1,878	\$2,118	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$13,462	30.2%	\$221	\$356	\$365
City/Town Levy	10,800	24.2	177	247	272
School District Net Tax Capacity Levy	11,478	25.7	188	168	179
School District Referendum Market Value Levy	2,567	5.8	42	56	80
Miscellaneous District Levy	2,439	5.5	40	26	156
State Property Tax Levy	3,845	8.6	63	81	122
Total Levy	\$44,591	100.0%	\$732	\$933	\$1,173
Less Property Tax Credits	3,823		63	78	68
Net Property Taxes Payable	40,768		669	855	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$4,208,446		\$69,049	\$69,851	\$80,228
Referendum Market Valuation	3,479,590		\$57,090	54,555	69,874
Net Tax Capacity (NTC)	43,769		718	741	906
C. Average Local NTC Tax Rate	86.706				
Avg. Referendum Mkt. Value Tax Rate	0.080				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$48,666	49.0%	\$798	\$872	\$1,091
Sales/Use Tax (Calendar 2005)	23,144	23.3	380	505	706
Motor Vehicle Sales Tax (Calendar 2005)	6,204	6.2	102	108	107
Motor Vehicle License Tax (Calendar 2005)	5,456	5.5	90	95	96
Motor Fuels Tax (Calendar 2005)	8,159	8.2	134	136	128
Corporate Income Tax (Calendar 2004)	3,872	3.9	64	89	113
State General Property Tax (Payable 2005)	3,845	3.9	63	81	122
Total State Taxes	\$99,346	100.0%	\$1,630	\$1,886	\$2,363

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 (2004-2005)	\$10,988	48.3%	\$1,154	\$1,255	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	3,472	15.3	365	470	400
Minnesota Family Investment Program	45	0.2	5	4	8
General Assistance including GAMC	192	0.8	20	32	57
Social Services	2,576	11.3	271	234	209
Miscellaneous	153	0.7	16	17	21
Total	6,437	28.3	676	757	695
Highway Aid (Calendar 2005)					
County Aid	2,454	10.8	258	247	76
Municipal Aid	0	0.0	0	9	22
Township Aid	346	1.5	36	31	6
Total	2,800	12.3	294	287	104
Local Government Aid (Calendar 2005)	1,435	6.3	151	169	85
Disparity Reduction Aid (Calendar 2005)	16	0.1	2	8	4
County Program Aid (Payable 2005)	942	4.1	99	71	40
Community Corrections Funding (2005)	123	0.5	13	18	15
Total Aids	22,741	100.0	2,389	2,563	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	728	79.7	77	67	59
Agricultural Market Value Credit	186	20.3	20	19	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	914	100.0	96	85	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	59	28.3	6	11	30
Regular (Renters)	148	71.4	16	16	28
Targeting Refund	1	0.3	0	0	1
Total Property Tax Refunds	207	100.0	22	27	59
Total Aids/Credits	\$23,862	100.0%	\$2,507	\$2,676	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$3,254	42.6%	\$342	\$420	\$365
City/Town Levy	1,752	23.0	184	218	272
School District Net Tax Capacity Levy	1,601	21.0	168	148	179
School District Referendum Market Value Levy	355	4.7	37	30	80
Miscellaneous District Levy	267	3.5	28	35	156
State Property Tax Levy	402	5.3	42	64	122
Total Levy	\$7,632	100.0%	\$802	\$916	\$1,173
Less Property Tax Credits	914		96	85	68
Net Property Taxes Payable	6,718		706	831	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$865,426		\$90,906	\$82,219	\$80,228
Referendum Market Valuation	300,379		\$31,552	31,841	69,874
Net Tax Capacity (NTC)	7,897		830	764	906
C. Average Local NTC Tax Rate	87.051				
Avg. Referendum Mkt. Value Tax Rate	0.118				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$5,285	41.2%	\$555	\$611	\$1,091
Sales/Use Tax (Calendar 2005)	2,610	20.3	274	445	706
Motor Vehicle Sales Tax (Calendar 2005)	1,099	8.6	115	115	107
Motor Vehicle License Tax (Calendar 2005)	927	7.2	97	98	96
Motor Fuels Tax (Calendar 2005)	2,139	16.7	225	163	128
Corporate Income Tax (Calendar 2004)	366	2.9	38	57	113
State General Property Tax (Payable 2005)	402	3.1	42	64	122
Total State Taxes	\$12,827	100.0%	\$1,347	\$1,552	\$2,363

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 (2004-2005)	\$25,218	62.1%	\$1,529	\$1,355	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	5,788	14.3	351	535	400
Minnesota Family Investment Program	19	0.0	1	5	8
General Assistance including GAMC	408	1.0	25	46	57
Social Services	2,804	6.9	170	284	209
Miscellaneous	143	0.4	9	17	21
Total	9,162	22.6	555	888	695
Highway Aid (Calendar 2005)					
County Aid	3,537	8.7	214	298	76
Municipal Aid	0	0.0	0	15	22
Township Aid	486	1.2	29	50	6
Total	4,023	9.9	244	363	104
Local Government Aid (Calendar 2005)	1,191	2.9	72	149	85
Disparity Reduction Aid (Calendar 2005)	6	0.0	0	7	4
County Program Aid (Payable 2005)	801	2.0	49	74	40
Community Corrections Funding (2005)	183	0.5	11	19	15
Total Aids	40,585	100.0	2,460	2,854	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,087	80.3	66	60	59
Agricultural Market Value Credit	264	19.5	16	17	5
Miscellaneous Credits	3	0.2	0	11	4
Total Property Tax Credits	1,354	100.0	82	89	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	157	51.7	10	12	30
Regular (Renters)	140	46.1	8	13	28
Targeting Refund	7	2.2	0	0	1
Total Property Tax Refunds	304	100.0	18	26	59
Total Aids/Credits	\$42,243	100.0%	\$2,561	\$2,969	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$4,514	39.5%	\$274	\$385	\$365
City/Town Levy	2,522	22.1	153	201	272
School District Net Tax Capacity Levy	2,555	22.4	155	110	179
School District Referendum Market Value Levy	354	3.1	21	45	80
Miscellaneous District Levy	669	5.9	41	51	156
State Property Tax Levy	814	7.1	49	72	122
Total Levy	\$11,430	100.0%	\$693	\$864	\$1,173
Less Property Tax Credits	1,354		82	89	68
Net Property Taxes Payable	10,075		611	775	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$692,457		\$41,980	\$54,529	\$80,228
Referendum Market Valuation	459,971		\$27,885	28,023	69,874
Net Tax Capacity (NTC)	6,937		421	548	906
C. Average Local NTC Tax Rate	147.917				
Avg. Referendum Mkt. Value Tax Rate	0.077				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$14,070	54.2%	\$853	\$752	\$1,091
Sales/Use Tax (Calendar 2005)	4,193	16.2	254	316	706
Motor Vehicle Sales Tax (Calendar 2005)	1,830	7.1	111	113	107
Motor Vehicle License Tax (Calendar 2005)	1,522	5.9	92	96	96
Motor Fuels Tax (Calendar 2005)	2,050	7.9	124	150	128
Corporate Income Tax (Calendar 2004)	1,468	5.7	89	57	113
State General Property Tax (Payable 2005)	814	3.1	49	72	122
Total State Taxes	\$25,947	100.0%	\$1,573	\$1,555	\$2,363

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 (2004-2005)	\$198,189	40.4%	\$1,005	\$1,063	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	106,700	21.7	541	526	400
Minnesota Family Investment Program	1,695	0.3	9	8	8
General Assistance including GAMC	17,753	3.6	90	84	57
Social Services	61,065	12.4	310	294	209
Miscellaneous	7,114	1.4	36	30	21
Total	194,326	39.6	986	941	695
Highway Aid (Calendar 2005)					
County Aid	20,518	4.2	104	137	76
Municipal Aid	5,957	1.2	30	22	22
Township Aid	318	0.1	2	4	6
Total	26,792	5.5	136	163	104
Local Government Aid (Calendar 2005)	46,360	9.4	235	184	85
Disparity Reduction Aid (Calendar 2005)	9,146	1.9	46	33	4
County Program Aid (Payable 2005)	11,476	2.3	58	57	40
Community Corrections Funding (2005)	4,456	0.9	23	21	15
Total Aids	490,745	100.0	2,489	2,461	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	13,996	61.5	71	73	59
Agricultural Market Value Credit	176	0.8	1	3	5
Miscellaneous Credits	8,572	37.7	43	47	4
Total Property Tax Credits	22,743	100.0	115	122	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	3,307	38.2	17	16	30
Regular (Renters)	5,312	61.4	27	23	28
Targeting Refund	33	0.4	0	0	1
Total Property Tax Refunds	8,653	100.0	44	39	59
Total Aids/Credits	\$522,141	100.0%	\$2,648	\$2,622	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$78,821	47.0%	\$400	\$427	\$365
City/Town Levy	36,432	21.7	185	200	272
School District Net Tax Capacity Levy	12,625	7.5	64	91	179
School District Referendum Market Value Levy	6,969	4.2	35	30	80
Miscellaneous District Levy	14,718	8.8	75	60	156
State Property Tax Levy	18,313	10.9	93	108	122
Total Levy	\$167,878	100.0%	\$851	\$916	\$1,173
Less Property Tax Credits	22,743		115	122	68
Net Property Taxes Payable	145,136		736	794	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$10,797,377		\$54,759	\$62,473	\$80,228
Referendum Market Valuation	9,474,194		\$48,049	49,184	69,874
Net Tax Capacity (NTC)	122,910		623	700	906
C. Average Local NTC Tax Rate	115.886				
Avg. Referendum Mkt. Value Tax Rate	0.075				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$147,626	36.6%	\$749	\$697	\$1,091
Sales/Use Tax (Calendar 2005)	158,406	39.2	803	699	706
Motor Vehicle Sales Tax (Calendar 2005)	20,941	5.2	106	109	107
Motor Vehicle License Tax (Calendar 2005)	18,435	4.6	93	96	96
Motor Fuels Tax (Calendar 2005)	24,989	6.2	127	139	128
Corporate Income Tax (Calendar 2004)	14,918	3.7	76	66	113
State General Property Tax (Payable 2005)	18,313	4.5	93	108	122
Total State Taxes	\$403,628	100.0%	\$2,047	\$1,915	\$2,363

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 (2004-2005)	\$114,088	69.5%	\$952	\$1,188	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	19,983	12.2	167	387	400
Minnesota Family Investment Program	216	0.1	2	10	8
General Assistance including GAMC	2,409	1.5	20	66	57
Social Services	12,838	7.8	107	201	209
Miscellaneous	603	0.4	5	24	21
Total	36,049	21.9	301	688	695
Highway Aid (Calendar 2005)					
County Aid	5,809	3.5	48	25	76
Municipal Aid	2,510	1.5	21	28	22
Township Aid	423	0.3	4	1	6
Total	8,742	5.3	73	54	104
Local Government Aid (Calendar 2005)	1,226	0.7	10	55	85
Disparity Reduction Aid (Calendar 2005)	20	0.0	0	0	4
County Program Aid (Payable 2005)	3,279	2.0	27	31	40
Community Corrections Funding (2005)	856	0.5	7	14	15
Total Aids	164,261	100.0	1,371	2,031	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	5,798	94.9	48	50	59
Agricultural Market Value Credit	300	4.9	3	1	5
Miscellaneous Credits	11	0.2	0	0	4
Total Property Tax Credits	6,109	100.0	51	51	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	3,750	64.1	31	40	30
Regular (Renters)	1,953	33.4	16	34	28
Targeting Refund	147	2.5	1	1	1
Total Property Tax Refunds	5,850	100.0	49	75	59
Total Aids/Credits	\$176,219	100.0%	\$1,471	\$2,158	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$36,484	26.4%	\$304	\$346	\$365
City/Town Levy	34,431	25.0	287	315	272
School District Net Tax Capacity Levy	26,288	19.1	219	205	179
School District Referendum Market Value Levy	12,594	9.1	105	111	80
Miscellaneous District Levy	17,191	12.5	143	260	156
State Property Tax Levy	10,994	8.0	92	148	122
Total Levy	\$137,982	100.0%	\$1,152	\$1,386	\$1,173
Less Property Tax Credits	6,109		51	51	68
Net Property Taxes Payable	131,874		1,101	1,335	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$10,247,056		\$85,517	\$88,150	\$80,228
Referendum Market Valuation	9,830,278		\$82,039	87,265	69,874
Net Tax Capacity (NTC)	112,788		941	1,045	906
C. Average Local NTC Tax Rate	100.084				
Avg. Referendum Mkt. Value Tax Rate	0.144				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$157,502	55.9%	\$1,314	\$1,387	\$1,091
Sales/Use Tax (Calendar 2005)	66,661	23.6	556	855	706
Motor Vehicle Sales Tax (Calendar 2005)	12,433	4.4	104	104	107
Motor Vehicle License Tax (Calendar 2005)	11,926	4.2	100	97	96
Motor Fuels Tax (Calendar 2005)	14,427	5.1	120	112	128
Corporate Income Tax (Calendar 2004)	8,013	2.8	67	154	113
State General Property Tax (Payable 2005)	10,994	3.9	92	148	122
Total State Taxes	\$281,956	100.0%	\$2,353	\$2,858	\$2,363

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 (2004-2005)	\$109,385	74.7%	\$1,338	\$1,196	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	17,387	11.9	213	258	400
Minnesota Family Investment Program	166	0.1	2	3	8
General Assistance including GAMC	1,717	1.2	21	33	57
Social Services	9,065	6.2	111	146	209
Miscellaneous	452	0.3	6	14	21
Total	28,786	19.6	352	454	695
Highway Aid (Calendar 2005)					
County Aid	2,365	1.6	29	90	76
Municipal Aid	1,184	0.8	14	16	22
Township Aid	185	0.1	2	4	6
Total	3,734	2.5	46	110	104
Local Government Aid (Calendar 2005)	1,437	1.0	18	63	85
Disparity Reduction Aid (Calendar 2005)	14	0.0	0	0	4
County Program Aid (Payable 2005)	2,476	1.7	30	38	40
Community Corrections Funding (2005)	662	0.5	8	12	15
Total Aids	146,493	100.0	1,792	1,874	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	4,691	92.7	57	60	59
Agricultural Market Value Credit	366	7.2	4	6	5
Miscellaneous Credits	5	0.1	0	0	4
Total Property Tax Credits	5,061	100.0	62	67	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	2,031	60.0	25	24	30
Regular (Renters)	1,279	37.8	16	21	28
Targeting Refund	78	2.3	1	1	1
Total Property Tax Refunds	3,388	100.0	41	46	59
Total Aids/Credits	\$154,942	100.0%	\$1,895	\$1,986	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$29,228	33.4%	\$358	\$324	\$365
City/Town Levy	20,730	23.7	254	240	272
School District Net Tax Capacity Levy	19,677	22.5	241	193	179
School District Referendum Market Value Levy	6,364	7.3	78	55	80
Miscellaneous District Levy	4,576	5.2	56	50	156
State Property Tax Levy	6,910	7.9	85	91	122
Total Levy	\$87,485	100.0%	\$1,070	\$954	\$1,173
Less Property Tax Credits	5,061		62	67	68
Net Property Taxes Payable	82,424		1,008	887	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$6,127,592		\$74,953	\$68,395	\$80,228
Referendum Market Valuation	5,748,176		\$70,312	60,927	69,874
Net Tax Capacity (NTC)	70,979		868	766	906
C. Average Local NTC Tax Rate	104.251				
Avg. Referendum Mkt. Value Tax Rate	0.114				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$75,543	49.8%	\$924	\$891	\$1,091
Sales/Use Tax (Calendar 2005)	39,276	25.9	480	587	706
Motor Vehicle Sales Tax (Calendar 2005)	8,536	5.6	104	106	107
Motor Vehicle License Tax (Calendar 2005)	7,799	5.1	95	95	96
Motor Fuels Tax (Calendar 2005)	10,349	6.8	127	144	128
Corporate Income Tax (Calendar 2004)	3,202	2.1	39	67	113
State General Property Tax (Payable 2005)	6,910	4.6	85	91	122
Total State Taxes	\$151,615	100.0%	\$1,855	\$1,980	\$2,363

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 (2004-2005)	\$15,031	46.9%	\$986	\$1,066	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	6,517	20.4	428	396	400
Minnesota Family Investment Program	68	0.2	4	5	8
General Assistance including GAMC	444	1.4	29	37	57
Social Services	3,276	10.2	215	206	209
Miscellaneous	163	0.5	11	14	21
Total	10,468	32.7	687	659	695
Highway Aid (Calendar 2005)					
County Aid	3,193	10.0	210	143	76
Municipal Aid	0	0.0	0	15	22
Township Aid	313	1.0	21	11	6
Total	3,506	10.9	230	169	104
Local Government Aid (Calendar 2005)	2,109	6.6	138	162	85
Disparity Reduction Aid (Calendar 2005)	125	0.4	8	4	4
County Program Aid (Payable 2005)	637	2.0	42	48	40
Community Corrections Funding (2005)	147	0.5	10	15	15
Total Aids	32,023	100.0	2,102	2,123	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,254	79.2	82	69	59
Agricultural Market Value Credit	330	20.8	22	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,584	100.0	104	81	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	405	62.9	27	16	30
Regular (Renters)	224	34.8	15	21	28
Targeting Refund	14	2.2	1	1	1
Total Property Tax Refunds	644	100.0	42	38	59
Total Aids/Credits	\$34,251	100.0%	\$2,248	\$2,242	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$8,188	53.8%	\$537	\$371	\$365
City/Town Levy	4,216	27.7	277	228	272
School District Net Tax Capacity Levy	1,192	7.8	78	112	179
School District Referendum Market Value Levy	423	2.8	28	44	80
Miscellaneous District Levy	488	3.2	32	27	156
State Property Tax Levy	702	4.6	46	77	122
Total Levy	\$15,208	100.0%	\$998	\$860	\$1,173
Less Property Tax Credits	1,584		104	81	68
Net Property Taxes Payable	13,625		894	779	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,377,052		\$90,376	\$75,886	\$80,228
Referendum Market Valuation	623,281		\$40,906	46,143	69,874
Net Tax Capacity (NTC)	12,394		813	760	906
C. Average Local NTC Tax Rate	113.637				
Avg. Referendum Mkt. Value Tax Rate	0.068				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$9,688	52.8%	\$636	\$708	\$1,091
Sales/Use Tax (Calendar 2005)	1,983	10.8	130	502	706
Motor Vehicle Sales Tax (Calendar 2005)	1,744	9.5	114	109	107
Motor Vehicle License Tax (Calendar 2005)	1,477	8.0	97	94	96
Motor Fuels Tax (Calendar 2005)	2,315	12.6	152	136	128
Corporate Income Tax (Calendar 2004)	446	2.4	29	66	113
State General Property Tax (Payable 2005)	702	3.8	46	77	122
Total State Taxes	\$18,355	100.0%	\$1,205	\$1,693	\$2,363

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 (2004-2005)	\$165,387	57.5%	\$1,159	\$1,196	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	40,708	14.2	285	258	400
Minnesota Family Investment Program	705	0.2	5	3	8
General Assistance including GAMC	5,557	1.9	39	33	57
Social Services	21,971	7.6	154	146	209
Miscellaneous	2,775	1.0	19	14	21
Total	71,716	25.0	503	454	695
Highway Aid (Calendar 2005)					
County Aid	22,735	7.9	159	90	76
Municipal Aid	2,356	0.8	17	16	22
Township Aid	557	0.2	4	4	6
Total	25,649	8.9	180	110	104
Local Government Aid (Calendar 2005)	15,951	5.6	112	63	85
Disparity Reduction Aid (Calendar 2005)	112	0.0	1	0	4
County Program Aid (Payable 2005)	6,274	2.2	44	38	40
Community Corrections Funding (2005)	2,316	0.8	16	12	15
Total Aids	287,405	100.0	2,015	1,874	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	8,962	90.4	63	60	59
Agricultural Market Value Credit	945	9.5	7	6	5
Miscellaneous Credits	7	0.1	0	0	4
Total Property Tax Credits	9,914	100.0	69	67	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	3,225	46.9	23	24	30
Regular (Renters)	3,585	52.1	25	21	28
Targeting Refund	71	1.0	0	1	1
Total Property Tax Refunds	6,882	100.0	48	46	59
Total Aids/Credits	\$304,201	100.0%	\$2,132	\$1,986	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$46,055	36.1%	\$323	\$324	\$365
City/Town Levy	33,466	26.2	235	240	272
School District Net Tax Capacity Levy	19,135	15.0	134	193	179
School District Referendum Market Value Levy	7,223	5.7	51	55	80
Miscellaneous District Levy	7,135	5.6	50	50	156
State Property Tax Levy	14,644	11.5	103	91	122
Total Levy	\$127,657	100.0%	\$895	\$954	\$1,173
Less Property Tax Credits	9,914		69	67	68
Net Property Taxes Payable	117,743		825	887	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$8,765,749		\$61,448	\$68,395	\$80,228
Referendum Market Valuation	7,603,561		\$53,301	60,927	69,874
Net Tax Capacity (NTC)	98,385		690	766	906
C. Average Local NTC Tax Rate	107.526				
Avg. Referendum Mkt. Value Tax Rate	0.095				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$120,527	39.9%	\$845	\$891	\$1,091
Sales/Use Tax (Calendar 2005)	104,454	34.6	732	587	706
Motor Vehicle Sales Tax (Calendar 2005)	14,966	5.0	105	106	107
Motor Vehicle License Tax (Calendar 2005)	13,126	4.3	92	95	96
Motor Fuels Tax (Calendar 2005)	20,555	6.8	144	144	128
Corporate Income Tax (Calendar 2004)	13,554	4.5	95	67	113
State General Property Tax (Payable 2005)	14,644	4.9	103	91	122
Total State Taxes	\$301,826	100.0%	\$2,116	\$1,980	\$2,363

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 (2004-2005)	\$43,312	56.5%	\$1,211	\$1,077	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	12,234	16.0	342	347	400
Minnesota Family Investment Program	165	0.2	5	5	8
General Assistance including GAMC	1,927	2.5	54	42	57
Social Services	6,733	8.8	188	206	209
Miscellaneous	527	0.7	15	14	21
Total	21,585	28.2	604	614	695
Highway Aid (Calendar 2005)					
County Aid	3,361	4.4	94	93	76
Municipal Aid	721	0.9	20	18	22
Township Aid	225	0.3	6	10	6
Total	4,307	5.6	120	120	104
Local Government Aid (Calendar 2005)	5,226	6.8	146	124	85
Disparity Reduction Aid (Calendar 2005)	65	0.1	2	4	4
County Program Aid (Payable 2005)	1,623	2.1	45	45	40
Community Corrections Funding (2005)	481	0.6	13	13	15
Total Aids	76,599	100.0	2,142	1,999	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	2,654	91.4	74	69	59
Agricultural Market Value Credit	248	8.6	7	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,903	100.0	81	78	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	874	51.3	24	20	30
Regular (Renters)	817	48.0	23	21	28
Targeting Refund	11	0.7	0	1	1
Total Property Tax Refunds	1,702	100.0	48	41	59
Total Aids/Credits	\$81,203	100.0%	\$2,271	\$2,118	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$12,996	38.6%	\$363	\$356	\$365
City/Town Levy	8,452	25.1	236	247	272
School District Net Tax Capacity Levy	6,065	18.0	170	168	179
School District Referendum Market Value Levy	2,818	8.4	79	56	80
Miscellaneous District Levy	369	1.1	10	26	156
State Property Tax Levy	2,973	8.8	83	81	122
Total Levy	\$33,673	100.0%	\$942	\$933	\$1,173
Less Property Tax Credits	2,903		81	78	68
Net Property Taxes Payable	30,771		861	855	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,393,903		\$66,953	\$69,851	\$80,228
Referendum Market Valuation	1,875,163		\$52,445	54,555	69,874
Net Tax Capacity (NTC)	25,436		711	741	906
C. Average Local NTC Tax Rate	109.613				
Avg. Referendum Mkt. Value Tax Rate	0.150				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$29,513	38.6%	\$825	\$872	\$1,091
Sales/Use Tax (Calendar 2005)	26,717	34.9	747	505	706
Motor Vehicle Sales Tax (Calendar 2005)	3,941	5.2	110	108	107
Motor Vehicle License Tax (Calendar 2005)	3,439	4.5	96	95	96
Motor Fuels Tax (Calendar 2005)	5,907	7.7	165	136	128
Corporate Income Tax (Calendar 2004)	4,003	5.2	112	89	113
State General Property Tax (Payable 2005)	2,973	3.9	83	81	122
Total State Taxes	\$76,493	100.0%	\$2,139	\$1,886	\$2,363

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 (2004-2005)	\$10,631	46.5%	\$1,082	\$1,080	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	3,830	16.7	390	460	400
Minnesota Family Investment Program	8	0.0	1	5	8
General Assistance including GAMC	192	0.8	20	47	57
Social Services	2,362	10.3	240	248	209
Miscellaneous	126	0.6	13	16	21
Total	6,518	28.5	663	777	695
Highway Aid (Calendar 2005)					
County Aid	2,104	9.2	214	162	76
Municipal Aid	172	0.8	18	13	22
Township Aid	191	0.8	19	17	6
Total	2,467	10.8	251	192	104
Local Government Aid (Calendar 2005)	2,000	8.7	204	116	85
Disparity Reduction Aid (Calendar 2005)	109	0.5	11	1	4
County Program Aid (Payable 2005)	1,059	4.6	108	56	40
Community Corrections Funding (2005)	101	0.4	10	14	15
Total Aids	22,885	100.0	2,329	2,237	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	593	79.0	60	70	59
Agricultural Market Value Credit	157	20.9	16	13	5
Miscellaneous Credits	0	0.1	0	18	4
Total Property Tax Credits	751	100.0	76	101	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	97	37.7	10	14	30
Regular (Renters)	124	48.1	13	19	28
Targeting Refund	37	14.2	4	1	1
Total Property Tax Refunds	257	100.0	26	33	59
Total Aids/Credits	\$23,893	100.0%	\$2,432	\$2,371	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$3,386	37.1%	\$345	\$396	\$365
City/Town Levy	1,762	19.3	179	189	272
School District Net Tax Capacity Levy	2,010	22.0	205	135	179
School District Referendum Market Value Levy	704	7.7	72	32	80
Miscellaneous District Levy	422	4.6	43	38	156
State Property Tax Levy	846	9.3	86	98	122
Total Levy	\$9,129	100.0%	\$929	\$888	\$1,173
Less Property Tax Credits	751		76	101	68
Net Property Taxes Payable	8,378		853	787	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$735,380		\$74,840	\$75,749	\$80,228
Referendum Market Valuation	324,300		\$33,004	45,916	69,874
Net Tax Capacity (NTC)	7,094		722	769	906
C. Average Local NTC Tax Rate	105.983				
Avg. Referendum Mkt. Value Tax Rate	0.236				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$7,501	44.3%	\$763	\$677	\$1,091
Sales/Use Tax (Calendar 2005)	4,937	29.2	502	572	706
Motor Vehicle Sales Tax (Calendar 2005)	1,032	6.1	105	110	107
Motor Vehicle License Tax (Calendar 2005)	908	5.4	92	94	96
Motor Fuels Tax (Calendar 2005)	1,099	6.5	112	161	128
Corporate Income Tax (Calendar 2004)	612	3.6	62	54	113
State General Property Tax (Payable 2005)	846	5.0	86	98	122
Total State Taxes	\$16,935	100.0%	\$1,723	\$1,765	\$2,363

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 (2004-2005)	\$12,039	43.1%	\$1,063	\$1,363	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	5,904	21.1	521	574	400
Minnesota Family Investment Program	36	0.1	3	3	8
General Assistance including GAMC	426	1.5	38	36	57
Social Services	3,043	10.9	269	276	209
Miscellaneous	214	0.8	19	19	21
Total	9,623	34.5	850	909	695
Highway Aid (Calendar 2005)					
County Aid	2,693	9.6	238	277	76
Municipal Aid	0	0.0	0	4	22
Township Aid	447	1.6	39	39	6
Total	3,140	11.2	277	320	104
Local Government Aid (Calendar 2005)	1,939	6.9	171	184	85
Disparity Reduction Aid (Calendar 2005)	98	0.4	9	15	4
County Program Aid (Payable 2005)	933	3.3	82	85	40
Community Corrections Funding (2005)	148	0.5	13	14	15
Total Aids	27,921	100.0	2,466	2,889	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	686	75.4	61	65	59
Agricultural Market Value Credit	223	24.6	20	22	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	909	100.0	80	88	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	72	32.4	6	12	30
Regular (Renters)	151	67.4	13	14	28
Targeting Refund	0	0.1	0	0	1
Total Property Tax Refunds	223	100.0	20	26	59
Total Aids/Credits	\$29,054	100.0%	\$2,566	\$3,003	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$4,563	44.9%	\$403	\$440	\$365
City/Town Levy	2,581	25.4	228	237	272
School District Net Tax Capacity Levy	1,263	12.4	111	119	179
School District Referendum Market Value Levy	290	2.9	26	33	80
Miscellaneous District Levy	385	3.8	34	29	156
State Property Tax Levy	1,077	10.6	95	59	122
Total Levy	\$10,158	100.0%	\$897	\$917	\$1,173
Less Property Tax Credits	909		80	88	68
Net Property Taxes Payable	9,249		817	829	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$895,638		\$79,092	\$81,849	\$80,228
Referendum Market Valuation	345,500		\$30,510	28,855	69,874
Net Tax Capacity (NTC)	8,646		764	738	906
C. Average Local NTC Tax Rate	100.610				
Avg. Referendum Mkt. Value Tax Rate	0.111				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$6,358	41.5%	\$561	\$625	\$1,091
Sales/Use Tax (Calendar 2005)	3,785	24.7	334	320	706
Motor Vehicle Sales Tax (Calendar 2005)	1,185	7.7	105	115	107
Motor Vehicle License Tax (Calendar 2005)	998	6.5	88	97	96
Motor Fuels Tax (Calendar 2005)	1,502	9.8	133	147	128
Corporate Income Tax (Calendar 2004)	408	2.7	36	48	113
State General Property Tax (Payable 2005)	1,077	7.0	95	59	122
Total State Taxes	\$15,313	100.0%	\$1,352	\$1,412	\$2,363

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 (2004-2005)	\$32,690	53.1%	\$1,329	\$1,248	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	13,378	21.7	544	491	400
Minnesota Family Investment Program	144	0.2	6	8	8
General Assistance including GAMC	1,252	2.0	51	52	57
Social Services	5,499	8.9	223	231	209
Miscellaneous	504	0.8	20	19	21
Total	20,776	33.8	844	801	695
Highway Aid (Calendar 2005)					
County Aid	3,339	5.4	136	112	76
Municipal Aid	0	0.0	0	7	22
Township Aid	443	0.7	18	10	6
Total	3,782	6.1	154	130	104
Local Government Aid (Calendar 2005)	2,366	3.8	96	77	85
Disparity Reduction Aid (Calendar 2005)	161	0.3	7	2	4
County Program Aid (Payable 2005)	1,288	2.1	52	41	40
Community Corrections Funding (2005)	481	0.8	20	17	15
Total Aids	61,544	100.0	2,501	2,317	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,812	76.0	74	72	59
Agricultural Market Value Credit	573	24.0	23	12	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	2,385	100.0	97	91	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	560	63.2	23	22	30
Regular (Renters)	302	34.0	12	17	28
Targeting Refund	25	2.8	1	3	1
Total Property Tax Refunds	887	100.0	36	42	59
Total Aids/Credits	\$64,816	100.0%	\$2,634	\$2,450	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$8,547	45.7%	\$347	\$429	\$365
City/Town Levy	4,080	21.8	166	249	272
School District Net Tax Capacity Levy	3,878	20.7	158	179	179
School District Referendum Market Value Levy	693	3.7	28	35	80
Miscellaneous District Levy	315	1.7	13	29	156
State Property Tax Levy	1,180	6.3	48	177	122
Total Levy	\$18,693	100.0%	\$760	\$1,097	\$1,173
Less Property Tax Credits	2,385		97	91	68
Net Property Taxes Payable	16,308		663	1,006	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,332,794		\$54,172	\$91,684	\$80,228
Referendum Market Valuation	818,460		\$33,267	55,984	69,874
Net Tax Capacity (NTC)	12,701		516	965	906
C. Average Local NTC Tax Rate	132.434				
Avg. Referendum Mkt. Value Tax Rate	0.085				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$8,874	38.4%	\$361	\$609	\$1,091
Sales/Use Tax (Calendar 2005)	3,914	16.9	159	583	706
Motor Vehicle Sales Tax (Calendar 2005)	2,682	11.6	109	112	107
Motor Vehicle License Tax (Calendar 2005)	2,164	9.4	88	96	96
Motor Fuels Tax (Calendar 2005)	3,559	15.4	145	162	128
Corporate Income Tax (Calendar 2004)	716	3.1	29	50	113
State General Property Tax (Payable 2005)	1,180	5.1	48	177	122
Total State Taxes	\$23,089	100.0%	\$938	\$1,790	\$2,363

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 (2004-2005)	\$4,728	38.0%	\$1,241	\$1,080	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	2,742	22.1	720	460	400
Minnesota Family Investment Program	21	0.2	6	5	8
General Assistance including GAMC	146	1.2	38	47	57
Social Services	888	7.1	233	248	209
Miscellaneous	47	0.4	12	16	21
Total	3,845	30.9	1,009	777	695
Highway Aid (Calendar 2005)					
County Aid	2,278	18.3	598	162	76
Municipal Aid	0	0.0	0	13	22
Township Aid	197	1.6	52	17	6
Total	2,475	19.9	650	192	104
Local Government Aid (Calendar 2005)	863	6.9	226	116	85
Disparity Reduction Aid (Calendar 2005)	41	0.3	11	1	4
County Program Aid (Payable 2005)	393	3.2	103	56	40
Community Corrections Funding (2005)	91	0.7	24	14	15
Total Aids	12,434	100.0	3,264	2,237	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	217	66.5	57	70	59
Agricultural Market Value Credit	107	32.8	28	13	5
Miscellaneous Credits	2	0.7	1	18	4
Total Property Tax Credits	326	100.0	86	101	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	46	43.7	12	14	30
Regular (Renters)	57	54.1	15	19	28
Targeting Refund	2	2.2	1	1	1
Total Property Tax Refunds	105	100.0	28	33	59
Total Aids/Credits	\$12,866	100.0%	\$3,377	\$2,371	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$2,950	54.0%	\$774	\$396	\$365
City/Town Levy	946	17.3	248	189	272
School District Net Tax Capacity Levy	460	8.4	121	135	179
School District Referendum Market Value Levy	344	6.3	90	32	80
Miscellaneous District Levy	344	6.3	90	38	156
State Property Tax Levy	421	7.7	110	98	122
Total Levy	\$5,465	100.0%	\$1,434	\$888	\$1,173
Less Property Tax Credits	326		86	101	68
Net Property Taxes Payable	5,138		1,349	787	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$542,196		\$142,309	\$75,749	\$80,228
Referendum Market Valuation	110,555		\$29,017	45,916	69,874
Net Tax Capacity (NTC)	4,989		1,310	769	906
C. Average Local NTC Tax Rate	94.208				
Avg. Referendum Mkt. Value Tax Rate	0.311				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$2,088	42.7%	\$548	\$677	\$1,091
Sales/Use Tax (Calendar 2005)	853	17.4	224	572	706
Motor Vehicle Sales Tax (Calendar 2005)	476	9.7	125	110	107
Motor Vehicle License Tax (Calendar 2005)	405	8.3	106	94	96
Motor Fuels Tax (Calendar 2005)	543	11.1	143	161	128
Corporate Income Tax (Calendar 2004)	109	2.2	29	54	113
State General Property Tax (Payable 2005)	421	8.6	110	98	122
Total State Taxes	\$4,894	100.0%	\$1,285	\$1,765	\$2,363

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 (2004-2005)	\$32,414	62.3%	\$1,460	\$1,077	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	7,090	13.6	319	347	400
Minnesota Family Investment Program	59	0.1	3	5	8
General Assistance including GAMC	481	0.9	22	42	57
Social Services	4,137	7.9	186	206	209
Miscellaneous	254	0.5	11	14	21
Total	12,021	23.1	541	614	695
Highway Aid (Calendar 2005)					
County Aid	3,514	6.7	158	93	76
Municipal Aid	168	0.3	8	18	22
Township Aid	140	0.3	6	10	6
Total	3,822	7.3	172	120	104
Local Government Aid (Calendar 2005)	2,480	4.8	112	124	85
Disparity Reduction Aid (Calendar 2005)	54	0.1	2	4	4
County Program Aid (Payable 2005)	970	1.9	44	45	40
Community Corrections Funding (2005)	309	0.6	14	13	15
Total Aids	52,069	100.0	2,345	1,999	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,720	86.0	77	69	59
Agricultural Market Value Credit	281	14.0	13	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,001	100.0	90	78	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	403	55.1	18	20	30
Regular (Renters)	322	44.1	15	21	28
Targeting Refund	6	0.8	0	1	1
Total Property Tax Refunds	730	100.0	33	41	59
Total Aids/Credits	\$54,801	100.0%	\$2,469	\$2,118	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$7,317	42.4%	\$330	\$356	\$365
City/Town Levy	4,825	28.0	217	247	272
School District Net Tax Capacity Levy	2,654	15.4	120	168	179
School District Referendum Market Value Levy	832	4.8	37	56	80
Miscellaneous District Levy	595	3.4	27	26	156
State Property Tax Levy	1,033	6.0	47	81	122
Total Levy	\$17,256	100.0%	\$777	\$933	\$1,173
Less Property Tax Credits	2,001		90	78	68
Net Property Taxes Payable	15,255		687	855	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,609,215		\$72,487	\$69,851	\$80,228
Referendum Market Valuation	1,086,863		\$48,958	54,555	69,874
Net Tax Capacity (NTC)	15,361		692	741	906
C. Average Local NTC Tax Rate	99.732				
Avg. Referendum Mkt. Value Tax Rate	0.083				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$16,224	51.5%	\$731	\$872	\$1,091
Sales/Use Tax (Calendar 2005)	5,856	18.6	264	505	706
Motor Vehicle Sales Tax (Calendar 2005)	2,611	8.3	118	108	107
Motor Vehicle License Tax (Calendar 2005)	2,253	7.2	101	95	96
Motor Fuels Tax (Calendar 2005)	2,462	7.8	111	136	128
Corporate Income Tax (Calendar 2004)	1,066	3.4	48	89	113
State General Property Tax (Payable 2005)	1,033	3.3	47	81	122
Total State Taxes	\$31,504	100.0%	\$1,419	\$1,886	\$2,363

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 (2004-2005)	\$22,662	53.9%	\$1,660	\$1,248	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	9,269	22.0	679	491	400
Minnesota Family Investment Program	113	0.3	8	8	8
General Assistance including GAMC	1,140	2.7	84	52	57
Social Services	3,315	7.9	243	231	209
Miscellaneous	386	0.9	28	19	21
Total	14,222	33.8	1,042	801	695
Highway Aid (Calendar 2005)					
County Aid	2,104	5.0	154	112	76
Municipal Aid	0	0.0	0	7	22
Township Aid	186	0.4	14	10	6
Total	2,290	5.4	168	130	104
Local Government Aid (Calendar 2005)	1,590	3.8	117	77	85
Disparity Reduction Aid (Calendar 2005)	95	0.2	7	2	4
County Program Aid (Payable 2005)	849	2.0	62	41	40
Community Corrections Funding (2005)	335	0.8	25	17	15
Total Aids	42,042	100.0	3,080	2,317	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	973	82.0	71	72	59
Agricultural Market Value Credit	214	18.0	16	12	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	1,187	100.0	87	91	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	323	52.7	24	22	30
Regular (Renters)	284	46.4	21	17	28
Targeting Refund	5	0.9	0	3	1
Total Property Tax Refunds	613	100.0	45	42	59
Total Aids/Credits	\$43,842	100.0%	\$3,212	\$2,450	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$5,272	53.0%	\$386	\$429	\$365
City/Town Levy	2,024	20.3	148	249	272
School District Net Tax Capacity Levy	1,356	13.6	99	179	179
School District Referendum Market Value Levy	231	2.3	17	35	80
Miscellaneous District Levy	320	3.2	23	29	156
State Property Tax Levy	746	7.5	55	177	122
Total Levy	\$9,949	100.0%	\$729	\$1,097	\$1,173
Less Property Tax Credits	1,187		87	91	68
Net Property Taxes Payable	8,762		642	1,006	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$637,120		\$46,675	\$91,684	\$80,228
Referendum Market Valuation	451,426		\$33,072	55,984	69,874
Net Tax Capacity (NTC)	6,491		476	965	906
C. Average Local NTC Tax Rate	138.213				
Avg. Referendum Mkt. Value Tax Rate	0.051				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$6,473	32.7%	\$474	\$609	\$1,091
Sales/Use Tax (Calendar 2005)	7,056	35.6	517	583	706
Motor Vehicle Sales Tax (Calendar 2005)	1,518	7.7	111	112	107
Motor Vehicle License Tax (Calendar 2005)	1,270	6.4	93	96	96
Motor Fuels Tax (Calendar 2005)	1,902	9.6	139	162	128
Corporate Income Tax (Calendar 2004)	830	4.2	61	50	113
State General Property Tax (Payable 2005)	746	3.8	55	177	122
Total State Taxes	\$19,795	100.0%	\$1,450	\$1,790	\$2,363

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 (2004-2005)	\$25,676	58.2%	\$1,328	\$1,066	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	6,894	15.6	357	396	400
Minnesota Family Investment Program	134	0.3	7	5	8
General Assistance including GAMC	868	2.0	45	37	57
Social Services	3,204	7.3	166	206	209
Miscellaneous	256	0.6	13	14	21
Total	11,357	25.7	588	659	695
Highway Aid (Calendar 2005)					
County Aid	2,583	5.9	134	143	76
Municipal Aid	261	0.6	13	15	22
Township Aid	154	0.3	8	11	6
Total	2,998	6.8	155	169	104
Local Government Aid (Calendar 2005)	2,921	6.6	151	162	85
Disparity Reduction Aid (Calendar 2005)	28	0.1	1	4	4
County Program Aid (Payable 2005)	936	2.1	48	48	40
Community Corrections Funding (2005)	226	0.5	12	15	15
Total Aids	44,142	100.0	2,284	2,123	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	1,469	80.5	76	69	59
Agricultural Market Value Credit	230	12.6	12	11	5
Miscellaneous Credits	125	6.9	6	1	4
Total Property Tax Credits	1,824	100.0	94	81	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	340	45.7	18	16	30
Regular (Renters)	384	51.6	20	21	28
Targeting Refund	20	2.7	1	1	1
Total Property Tax Refunds	744	100.0	39	38	59
Total Aids/Credits	\$46,710	100.0%	\$2,416	\$2,242	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$7,805	46.1%	\$404	\$371	\$365
City/Town Levy	4,032	23.8	209	228	272
School District Net Tax Capacity Levy	2,732	16.1	141	112	179
School District Referendum Market Value Levy	860	5.1	45	44	80
Miscellaneous District Levy	339	2.0	18	27	156
State Property Tax Levy	1,156	6.8	60	77	122
Total Levy	\$16,925	100.0%	\$876	\$860	\$1,173
Less Property Tax Credits	1,824		94	81	68
Net Property Taxes Payable	15,101		781	779	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$1,435,205		\$74,248	\$75,886	\$80,228
Referendum Market Valuation	840,107		\$43,461	46,143	69,874
Net Tax Capacity (NTC)	13,877		718	760	906
C. Average Local NTC Tax Rate	107.429				
Avg. Referendum Mkt. Value Tax Rate	0.102				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$12,779	49.8%	\$661	\$708	\$1,091
Sales/Use Tax (Calendar 2005)	4,770	18.6	247	502	706
Motor Vehicle Sales Tax (Calendar 2005)	2,043	8.0	106	109	107
Motor Vehicle License Tax (Calendar 2005)	1,733	6.7	90	94	96
Motor Fuels Tax (Calendar 2005)	2,191	8.5	113	136	128
Corporate Income Tax (Calendar 2004)	1,007	3.9	52	66	113
State General Property Tax (Payable 2005)	1,156	4.5	60	77	122
Total State Taxes	\$25,679	100.0%	\$1,328	\$1,693	\$2,363

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 (2004-2005)	\$238,824	71.5%	\$1,083	\$1,188	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	38,724	11.6	176	387	400
Minnesota Family Investment Program	611	0.2	3	10	8
General Assistance including GAMC	3,449	1.0	16	66	57
Social Services	28,056	8.4	127	201	209
Miscellaneous	1,498	0.4	7	24	21
Total	72,340	21.6	328	688	695
Highway Aid (Calendar 2005)					
County Aid	6,320	1.9	29	25	76
Municipal Aid	5,774	1.7	26	28	22
Township Aid	110	0.0	0	1	6
Total	12,204	3.7	55	54	104
Local Government Aid (Calendar 2005)	2,078	0.6	9	55	85
Disparity Reduction Aid (Calendar 2005)	1	0.0	0	0	4
County Program Aid (Payable 2005)	6,576	2.0	30	31	40
Community Corrections Funding (2005)	2,204	0.7	10	14	15
Total Aids	334,226	100.0	1,516	2,031	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	10,677	97.6	48	50	59
Agricultural Market Value Credit	249	2.3	1	1	5
Miscellaneous Credits	20	0.2	0	0	4
Total Property Tax Credits	10,945	100.0	50	51	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	7,093	61.6	32	40	30
Regular (Renters)	4,306	37.4	20	34	28
Targeting Refund	116	1.0	1	1	1
Total Property Tax Refunds	11,515	100.0	52	75	59
Total Aids/Credits	\$356,686	100.0%	\$1,618	\$2,158	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$60,768	22.5%	\$276	\$346	\$365
City/Town Levy	66,572	24.6	302	315	272
School District Net Tax Capacity Levy	49,534	18.3	225	205	179
School District Referendum Market Value Levy	33,040	12.2	150	111	80
Miscellaneous District Levy	37,558	13.9	170	260	156
State Property Tax Levy	22,879	8.5	104	148	122
Total Levy	\$270,351	100.0%	\$1,226	\$1,386	\$1,173
Less Property Tax Credits	10,945		50	51	68
Net Property Taxes Payable	259,406		1,177	1,335	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$21,091,044		\$95,683	\$88,150	\$80,228
Referendum Market Valuation	20,668,831		\$93,768	87,265	69,874
Net Tax Capacity (NTC)	235,738		1,069	1,045	906
C. Average Local NTC Tax Rate	90.517				
Avg. Referendum Mkt. Value Tax Rate	0.165				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$333,903	58.8%	\$1,515	\$1,387	\$1,091
Sales/Use Tax (Calendar 2005)	120,504	21.2	547	855	706
Motor Vehicle Sales Tax (Calendar 2005)	25,677	4.5	116	104	107
Motor Vehicle License Tax (Calendar 2005)	24,624	4.3	112	97	96
Motor Fuels Tax (Calendar 2005)	25,472	4.5	116	112	128
Corporate Income Tax (Calendar 2004)	14,598	2.6	66	154	113
State General Property Tax (Payable 2005)	22,879	4.0	104	148	122
Total State Taxes	\$567,658	100.0%	\$2,575	\$2,858	\$2,363

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 (2004-2005)	\$15,300	52.6%	\$1,362	\$1,066	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	5,328	18.3	474	396	400
Minnesota Family Investment Program	33	0.1	3	5	8
General Assistance including GAMC	348	1.2	31	37	57
Social Services	2,366	8.1	211	206	209
Miscellaneous	169	0.6	15	14	21
Total	8,243	28.3	734	659	695
Highway Aid (Calendar 2005)					
County Aid	2,206	7.6	196	143	76
Municipal Aid	0	0.0	0	15	22
Township Aid	185	0.6	16	11	6
Total	2,391	8.2	213	169	104
Local Government Aid (Calendar 2005)	2,051	7.0	183	162	85
Disparity Reduction Aid (Calendar 2005)	11	0.0	1	4	4
County Program Aid (Payable 2005)	978	3.4	87	48	40
Community Corrections Funding (2005)	135	0.5	12	15	15
Total Aids	29,110	100.0	2,591	2,123	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	813	81.0	72	69	59
Agricultural Market Value Credit	190	19.0	17	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,004	100.0	89	81	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	111	40.6	10	16	30
Regular (Renters)	162	59.3	14	21	28
Targeting Refund	0	0.1	0	1	1
Total Property Tax Refunds	273	100.0	24	38	59
Total Aids/Credits	\$30,387	100.0%	\$2,705	\$2,242	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$5,423	57.3%	\$483	\$371	\$365
City/Town Levy	1,883	19.9	168	228	272
School District Net Tax Capacity Levy	1,150	12.2	102	112	179
School District Referendum Market Value Levy	352	3.7	31	44	80
Miscellaneous District Levy	165	1.7	15	27	156
State Property Tax Levy	486	5.1	43	77	122
Total Levy	\$9,460	100.0%	\$842	\$860	\$1,173
Less Property Tax Credits	1,004		89	81	68
Net Property Taxes Payable	8,456		753	779	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$838,071		\$74,601	\$75,886	\$80,228
Referendum Market Valuation	325,340		\$28,960	46,143	69,874
Net Tax Capacity (NTC)	7,586		675	760	906
C. Average Local NTC Tax Rate	113.657				
Avg. Referendum Mkt. Value Tax Rate	0.108				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$6,360	42.7%	\$566	\$708	\$1,091
Sales/Use Tax (Calendar 2005)	3,107	20.9	277	502	706
Motor Vehicle Sales Tax (Calendar 2005)	1,300	8.7	116	109	107
Motor Vehicle License Tax (Calendar 2005)	1,074	7.2	96	94	96
Motor Fuels Tax (Calendar 2005)	1,959	13.2	174	136	128
Corporate Income Tax (Calendar 2004)	606	4.1	54	66	113
State General Property Tax (Payable 2005)	486	3.3	43	77	122
Total State Taxes	\$14,892	100.0%	\$1,326	\$1,693	\$2,363

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 (2004-2005)	\$8,975	43.6%	\$1,319	\$1,080	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	3,666	17.8	539	460	400
Minnesota Family Investment Program	66	0.3	10	5	8
General Assistance including GAMC	300	1.5	44	47	57
Social Services	1,982	9.6	291	248	209
Miscellaneous	92	0.4	13	16	21
Total	6,107	29.7	898	777	695
Highway Aid (Calendar 2005)					
County Aid	2,977	14.5	438	162	76
Municipal Aid	0	0.0	0	13	22
Township Aid	345	1.7	51	17	6
Total	3,322	16.1	488	192	104
Local Government Aid (Calendar 2005)	1,324	6.4	195	116	85
Disparity Reduction Aid (Calendar 2005)	24	0.1	4	1	4
County Program Aid (Payable 2005)	740	3.6	109	56	40
Community Corrections Funding (2005)	86	0.4	13	14	15
Total Aids	20,579	100.0	3,025	2,237	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	463	77.6	68	70	59
Agricultural Market Value Credit	133	22.4	20	13	5
Miscellaneous Credits	0	0.0	0	18	4
Total Property Tax Credits	596	100.0	88	101	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	35	28.5	5	14	30
Regular (Renters)	72	57.8	11	19	28
Targeting Refund	17	13.7	3	1	1
Total Property Tax Refunds	124	100.0	18	33	59
Total Aids/Credits	\$21,299	100.0%	\$3,131	\$2,371	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$3,660	58.5%	\$538	\$396	\$365
City/Town Levy	1,113	17.8	164	189	272
School District Net Tax Capacity Levy	719	11.5	106	135	179
School District Referendum Market Value Levy	260	4.1	38	32	80
Miscellaneous District Levy	220	3.5	32	38	156
State Property Tax Levy	289	4.6	42	98	122
Total Levy	\$6,261	100.0%	\$920	\$888	\$1,173
Less Property Tax Credits	596		88	101	68
Net Property Taxes Payable	5,665		833	787	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$682,575		\$100,349	\$75,749	\$80,228
Referendum Market Valuation	197,509		\$29,037	45,916	69,874
Net Tax Capacity (NTC)	6,210		913	769	906
C. Average Local NTC Tax Rate	91.974				
Avg. Referendum Mkt. Value Tax Rate	0.131				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$4,970	48.4%	\$731	\$677	\$1,091
Sales/Use Tax (Calendar 2005)	1,329	12.9	195	572	706
Motor Vehicle Sales Tax (Calendar 2005)	789	7.7	116	110	107
Motor Vehicle License Tax (Calendar 2005)	668	6.5	98	94	96
Motor Fuels Tax (Calendar 2005)	1,953	19.0	287	161	128
Corporate Income Tax (Calendar 2004)	276	2.7	41	54	113
State General Property Tax (Payable 2005)	289	2.8	42	98	122
Total State Taxes	\$10,273	100.0%	\$1,510	\$1,765	\$2,363

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 (2004-2005)	\$42,734	46.7%	\$867	\$1,077	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	16,981	18.6	345	347	400
Minnesota Family Investment Program	203	0.2	4	5	8
General Assistance including GAMC	1,784	2.0	36	42	57
Social Services	10,595	11.6	215	206	209
Miscellaneous	666	0.7	14	14	21
Total	30,228	33.0	613	614	695
Highway Aid (Calendar 2005)					
County Aid	4,011	4.4	81	93	76
Municipal Aid	729	0.8	15	18	22
Township Aid	559	0.6	11	10	6
Total	5,299	5.8	108	120	104
Local Government Aid (Calendar 2005)	10,276	11.2	209	124	85
Disparity Reduction Aid (Calendar 2005)	132	0.1	3	4	4
County Program Aid (Payable 2005)	2,350	2.6	48	45	40
Community Corrections Funding (2005)	487	0.5	10	13	15
Total Aids	91,507	100.0	1,857	1,999	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	3,253	89.4	66	69	59
Agricultural Market Value Credit	322	8.9	7	8	5
Miscellaneous Credits	62	1.7	1	0	4
Total Property Tax Credits	3,638	100.0	74	78	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	814	43.2	17	20	30
Regular (Renters)	1,045	55.5	21	21	28
Targeting Refund	24	1.3	0	1	1
Total Property Tax Refunds	1,884	100.0	38	41	59
Total Aids/Credits	\$97,029	100.0%	\$1,969	\$2,118	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$14,648	40.6%	\$297	\$356	\$365
City/Town Levy	8,913	24.7	181	247	272
School District Net Tax Capacity Levy	5,245	14.6	106	168	179
School District Referendum Market Value Levy	2,317	6.4	47	56	80
Miscellaneous District Levy	1,245	3.5	25	26	156
State Property Tax Levy	3,667	10.2	74	81	122
Total Levy	\$36,036	100.0%	\$731	\$933	\$1,173
Less Property Tax Credits	3,638		74	78	68
Net Property Taxes Payable	32,398		657	855	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$2,927,457		\$59,409	\$69,851	\$80,228
Referendum Market Valuation	2,459,621		\$49,915	54,555	69,874
Net Tax Capacity (NTC)	31,405		637	741	906
C. Average Local NTC Tax Rate	95.691				
Avg. Referendum Mkt. Value Tax Rate	0.094				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$35,910	43.5%	\$729	\$872	\$1,091
Sales/Use Tax (Calendar 2005)	23,170	28.1	470	505	706
Motor Vehicle Sales Tax (Calendar 2005)	4,842	5.9	98	108	107
Motor Vehicle License Tax (Calendar 2005)	4,228	5.1	86	95	96
Motor Fuels Tax (Calendar 2005)	7,043	8.5	143	136	128
Corporate Income Tax (Calendar 2004)	3,658	4.4	74	89	113
State General Property Tax (Payable 2005)	3,667	4.4	74	81	122
Total State Taxes	\$82,517	100.0%	\$1,675	\$1,886	\$2,363

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 (2004-2005)	\$136,520	68.9%	\$1,233	\$1,196	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	25,161	12.7	227	258	400
Minnesota Family Investment Program	238	0.1	2	3	8
General Assistance including GAMC	3,148	1.6	28	33	57
Social Services	15,356	7.7	139	146	209
Miscellaneous	946	0.5	9	14	21
Total	44,849	22.6	405	454	695
Highway Aid (Calendar 2005)					
County Aid	6,278	3.2	57	90	76
Municipal Aid	1,651	0.8	15	16	22
Township Aid	589	0.3	5	4	6
Total	8,518	4.3	77	110	104
Local Government Aid (Calendar 2005)	3,790	1.9	34	63	85
Disparity Reduction Aid (Calendar 2005)	14	0.0	0	0	4
County Program Aid (Payable 2005)	3,710	1.9	34	38	40
Community Corrections Funding (2005)	878	0.4	8	12	15
Total Aids	198,279	100.0	1,791	1,874	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	6,590	89.5	60	60	59
Agricultural Market Value Credit	753	10.2	7	6	5
Miscellaneous Credits	20	0.3	0	0	4
Total Property Tax Credits	7,362	100.0	66	67	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	2,663	59.4	24	24	30
Regular (Renters)	1,773	39.5	16	21	28
Targeting Refund	49	1.1	0	1	1
Total Property Tax Refunds	4,485	100.0	41	46	59
Total Aids/Credits	\$210,126	100.0%	\$1,898	\$1,986	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$31,053	29.0%	\$280	\$324	\$365
City/Town Levy	29,373	27.4	265	240	272
School District Net Tax Capacity Levy	25,476	23.8	230	193	179
School District Referendum Market Value Levy	6,742	6.3	61	55	80
Miscellaneous District Levy	4,768	4.5	43	50	156
State Property Tax Levy	9,637	9.0	87	91	122
Total Levy	\$107,049	100.0%	\$967	\$954	\$1,173
Less Property Tax Credits	7,362		66	67	68
Net Property Taxes Payable	99,686		900	887	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$8,544,833		\$77,168	\$68,395	\$80,228
Referendum Market Valuation	7,585,626		\$68,506	60,927	69,874
Net Tax Capacity (NTC)	93,775		847	766	906
C. Average Local NTC Tax Rate	96.413				
Avg. Referendum Mkt. Value Tax Rate	0.092				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$109,681	50.2%	\$991	\$891	\$1,091
Sales/Use Tax (Calendar 2005)	53,084	24.3	479	587	706
Motor Vehicle Sales Tax (Calendar 2005)	12,344	5.6	111	106	107
Motor Vehicle License Tax (Calendar 2005)	11,248	5.1	102	95	96
Motor Fuels Tax (Calendar 2005)	17,267	7.9	156	144	128
Corporate Income Tax (Calendar 2004)	5,381	2.5	49	67	113
State General Property Tax (Payable 2005)	9,637	4.4	87	91	122
Total State Taxes	\$218,641	100.0%	\$1,975	\$1,980	\$2,363

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 (2004-2005)	\$13,859	46.2%	\$1,326	\$1,363	\$1,171
Human Services Aid (Calendar 2005)					
Medical Assistance	6,022	20.1	576	574	400
Minnesota Family Investment Program	15	0.0	1	3	8
General Assistance including GAMC	395	1.3	38	36	57
Social Services	2,761	9.2	264	276	209
Miscellaneous	202	0.7	19	19	21
Total	9,394	31.3	899	909	695
Highway Aid (Calendar 2005)					
County Aid	3,291	11.0	315	277	76
Municipal Aid	0	0.0	0	4	22
Township Aid	473	1.6	45	39	6
Total	3,764	12.5	360	320	104
Local Government Aid (Calendar 2005)	1,929	6.4	185	184	85
Disparity Reduction Aid (Calendar 2005)	91	0.3	9	15	4
County Program Aid (Payable 2005)	820	2.7	79	85	40
Community Corrections Funding (2005)	152	0.5	15	14	15
Total Aids	30,009	100.0	2,872	2,889	2,114
B. Property Tax Credits (Payable 2005)					
Homestead Market Value Credit	727	73.6	70	65	59
Agricultural Market Value Credit	260	26.4	25	22	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	987	100.0	94	88	68
C. Property Tax Refunds (04 filed 05)					
Regular (Homeowners)	142	53.3	14	12	30
Regular (Renters)	124	46.5	12	14	28
Targeting Refund	1	0.2	0	0	1
Total Property Tax Refunds	267	100.0	26	26	59
Total Aids/Credits	\$31,263	100.0%	\$2,992	\$3,003	\$2,240
II. Property Tax Data					
A. Property Tax Levy (Payable 2005)					
County Levy	\$5,806	55.4%	\$556	\$440	\$365
City/Town Levy	2,485	23.7	238	237	272
School District Net Tax Capacity Levy	1,269	12.1	121	119	179
School District Referendum Market Value Levy	281	2.7	27	33	80
Miscellaneous District Levy	236	2.3	23	29	156
State Property Tax Levy	409	3.9	39	59	122
Total Levy	\$10,488	100.0%	\$1,004	\$917	\$1,173
Less Property Tax Credits	987		94	88	68
Net Property Taxes Payable	9,501		909	829	1,106
B. Property Valuation (2004 Assessment)					
Market Valuation	\$921,267		\$88,168	\$81,849	\$80,228
Referendum Market Valuation	295,911		\$28,320	28,855	69,874
Net Tax Capacity (NTC)	7,962		762	738	906
C. Average Local NTC Tax Rate	121.993				
Avg. Referendum Mkt. Value Tax Rate	0.123				
III. Major State Taxes					
Individual Income Tax (2004 filed 2005)	\$5,715	41.4%	\$547	\$625	\$1,091
Sales/Use Tax (Calendar 2005)	3,054	22.1	292	320	706
Motor Vehicle Sales Tax (Calendar 2005)	1,268	9.2	121	115	107
Motor Vehicle License Tax (Calendar 2005)	1,069	7.7	102	97	96
Motor Fuels Tax (Calendar 2005)	1,598	11.6	153	147	128
Corporate Income Tax (Calendar 2004)	696	5.0	67	48	113
State General Property Tax (Payable 2005)	409	3.0	39	59	122
Total State Taxes	\$13,810	100.0%	\$1,322	\$1,412	\$2,363

Appendices

- A. **Education Aids** by Home County by School District, 2004/2005 School Year
- B. **Selected Taxes** That are Not Entirely Allocated to Minnesota Counties
- C. **2004 Personal Income** by County
- D. **2004 Personal Income, Taxes, and Aids/Credits** by Economic Development Region

Appendix A

Education Aids by Home County by School District 2004/2005 School Year*

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Aitkin	1	\$8,886,575	Brown	81	\$1,206,959	Clay	146	\$5,149,639
	2	2,907,090		84	4,841,352		150	6,180,400
	4	4,268,306		85	4,558,015		152	42,080,392
				88	16,478,029		914	2,458,842
	Total	16,061,970		charters	850,121		2164	8,971,249
Anoka	11	285,921,991		Total	27,934,476		Total	64,840,523
	12	46,842,268						
	13	22,201,789	Carlton	91	4,599,739	Clearwater	162	8,143,526
	14	18,017,694		93	4,756,707		2311	3,769,045
	15	38,572,835		94	18,191,347			
	16	28,731,005		95	2,390,370		Total	11,912,571
	charters	6,909,254		97	5,062,810			
				99	7,778,074	Cook	166	4,802,714
	Total	447,196,836		100	2,526,496		charters	293,656
Becker	22	19,020,315		Total	45,305,544		Total	5,096,370
	23	7,913,328						
	25	716,831	Carver	108	7,481,598	Cottonwood	173	4,084,848
	2889	4,241,671		110	17,408,638		177	7,767,266
				111	10,039,614		2898	4,249,733
	Total	31,892,145		112	56,293,304			
				charters	954,546		Total	16,101,846
Beltrami	31	36,824,622		Total	92,177,700			
	32	5,528,249				Crow Wing	181	49,241,659
	36	3,011,310					182	9,559,796
	38	15,182,749	Cass	113	7,257,556		186	8,897,461
	charters	2,837,008		115	11,176,181		charters	1,302,754
				116	5,549,908			
	Total	63,383,939		118	4,633,520		Total	69,001,670
				2174	8,148,271			
Benton	47	24,602,431		charters	470,348	Dakota	6	23,197,882
	51	10,948,718					191	74,425,645
				Total	37,235,782		192	37,669,140
	Total	35,551,149					194	69,748,022
Big Stone	62	4,122,590	Chippewa	129	11,897,313		195	2,925,020
	2888	3,693,228		2180	6,081,351		196	190,181,516
							197	32,837,222
	Total	7,815,818		Total	17,978,664		199	26,225,953
Blue Earth	75	4,704,616	Chisago	138	24,843,307		200	36,671,890
	77	47,103,850		139	6,441,474		charters	2,509,018
	2071	5,965,374		323	203,439		Total	496,391,307
	2135	8,492,704		2144	22,979,144			
	charters	894,552		charters	563,760	Dodge	203	6,161,147
							204	11,792,865
	Total	67,161,097		Total	55,031,123		2125	7,793,689
							Total	25,747,701

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

**Education Aids by Home County by School District
2004/2005 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Douglas	206	\$28,139,573	Hennepin	1	\$404,410,683	Kandiyohi	345	\$10,908,190
	207	1,946,708		270	58,522,298		347	32,367,132
	208	1,432,127		271	76,373,359		815	171,440
	213	4,501,661		272	63,266,391		Total	43,446,762
	charters	640,385		273	45,635,662			
	Total	36,660,453		276	48,368,801	Kittson	356	1,927,944
				277	14,964,807		2171	3,317,126
Faribault	2134	7,426,316		278	15,392,048		2358	2,598,303
	2860	9,370,330		279	157,029,897		Total	7,843,374
	Total	16,796,646		280	31,751,836			
				281	98,881,316	Koochiching	361	9,635,352
Fillmore	229	2,558,464		282	10,329,681		362	2,978,709
	238	2,258,696		283	31,412,371		363	4,205,047
	239	4,950,856		284	60,330,813		Total	16,819,109
	2137	6,023,826		286	14,593,396			
	2198	4,501,526		charters	50,244,084			
	Total	20,293,369		Total	1,181,507,441	Lac Qui Parle	371	1,098,030
			Houston	294	6,086,642		378	4,117,010
Freeborn	241	25,905,838		297	2,525,173		2853	8,069,140
	242	2,635,060		299	6,912,157		Total	13,284,180
	2886	3,082,334		300	10,280,726			
	Total	31,623,232		charters	771,181	Lake	381	11,753,614
				Total	26,575,880		Total	11,753,614
Goodhue	252	8,725,311	Hubbard	306	2,384,663			
	253	3,833,170		308	3,908,766	Lake of the Woods	390	5,340,497
	255	7,831,309		309	11,674,261		Total	5,340,497
	256	20,659,882		Total	17,967,690			
	2172	6,302,949				LeSueur	391	2,735,767
	Total	47,352,621	Isanti	314	6,485,703		392	4,402,792
				911	32,636,970		394	6,748,333
Grant	261	2,139,499		Total	39,122,673		2143	6,958,622
	264	1,168,982					2397	9,192,850
	2342	5,811,365				charters		876,253
	Total	9,119,846	Itasca	316	9,875,227		Total	30,914,618
				317	7,254,395			
				318	26,983,956	Lincoln	402	1,311,563
				319	5,189,505		403	1,540,892
				Total	49,303,082		404	1,505,999
							409	1,834,714
			Jackson	330	2,586,371		Total	6,193,167
				2895	8,682,000			
				Total	11,268,371			
			Kanabec	332	12,304,209			
				333	4,567,435			
				Total	16,871,645			

**Education Aids by Home County by School District
2004/2005 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Lyon	411	\$674,544	Morrison	482	\$19,981,503	Otter Tail	542	\$3,532,643
	413	17,041,970		484	7,266,402		544	19,009,665
	414	3,199,540		485	4,936,722		545	2,749,055
	415	941,385		486	2,580,353		547	4,051,427
	417	5,589,328		487	3,234,746		548	7,525,524
	418	1,032,046					549	11,248,241
	2167	3,895,123		Total	37,999,726		550	3,277,288
	charters	890,306			553	5,251,381		
			Mower	492	30,451,714			
	Total	33,264,242		495	2,534,418	Total	56,645,223	
		497		1,887,771				
McLeod	423	19,697,688	499	2,680,096	Pennington	561	1,815,387	
	424	2,954,843	500	4,675,796		564	14,105,189	
	2859	12,159,428						
	2887	2,944,516	Total	42,229,795	Total	15,920,576		
	charters	1,124,566						
			Murray	505	3,861,064	Pine	577	3,229,756
	Total	38,881,040		2169	5,900,014	578	11,389,372	
Mahnomen						2165	7,191,868	
	432	6,310,705	Total	9,761,078		2580	7,145,470	
	435	5,140,619						
			Nicollet	507	2,185,808	Total	28,956,467	
	Total	11,451,324		508	13,446,274			
Marshall			Total	15,632,082	Pipestone	581	2,232,458	
	441	3,133,209				584	1,062,899	
	447	2,060,710				2689	9,921,479	
	2176	4,647,991	Nobles	511	4,552,903			
	2856	3,180,140		513	1,545,418	Total	13,216,836	
				514	1,442,267			
Total	13,022,049	516		974,657	Polk	592	1,365,821	
		518	17,698,824	593		11,085,147		
Martin	458	3,125,506				595	11,713,930	
	2448	6,212,514	Total	26,214,069		599	4,584,525	
	2536	2,550,442				600	2,044,262	
	2752	13,628,950	Norman	2215	3,150,130	601	5,066,662	
				2527	2,730,682	2609	3,816,091	
Total	25,517,412	2854		4,120,563				
Meeker			Total	10,001,375		Total	39,676,439	
	463	5,720,531			Pope	611	712,678	
	465	13,134,010	Olmsted	227		5,983,626	2149	9,437,541
	466	14,960,925		531		9,940,684		
	2396	6,479,524		533	8,264,718	Total	10,150,219	
				534	11,281,230			
	Total	40,294,989	535	110,091,685	Ramsey	621	69,518,173	
		charters	1,959,297	622		83,820,948		
Mille Lacs	473	3,837,219				623	43,942,262	
	477	21,339,455	Total	147,521,239		624	58,784,549	
	480	6,060,083				625	389,352,221	
	912	12,938,146			charters	48,155,260		
						Total	693,573,414	

2007/2008 School Year			2008/2009 School Year			2009/2010 School Year		
County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Red Lake	627	\$1,793,019	St. Louis	695	\$5,609,588	Steele	756	\$5,159,586
	628	1,309,797		696	4,119,554		761	33,582,585
	630	3,503,614		698	3,591,448		763	4,569,335
				700	12,485,240			
	Total	6,606,429		701	18,212,518	Total	43,311,506	
Redwood			704	11,380,643	Stevens			
	635	913,419	706	11,133,972		768	1,683,501	
	640	2,899,203	707	1,195,948		769	7,444,261	
	2754	2,970,997	709	81,167,230		771	1,502,900	
	2884	4,034,599	712	4,197,441				
	2897	9,787,699	2142	19,903,159	Total	10,630,662		
	charters	263,078	2154	9,098,487				
	Total	20,868,995	2711	6,594,653	Swift	775	4,475,112	
Renville			charters	9,498,980		777	7,563,843	
	2159	4,127,460	Total	198,188,861	Total	12,038,955		
	2534	6,651,147	Scott	716	9,581,711	Todd	786	3,953,941
	2890	5,623,287		717	9,705,730		787	3,808,614
	Total	16,401,894		719	38,162,566		2170	11,471,482
		720		35,894,001	2753		10,630,055	
Rice	656	29,183,711	721	20,743,601	2759	2,825,735		
	659	25,405,961						
	charters	3,445,512	Total	114,087,607	Total	32,689,827		
	Total	58,035,183	Sherburne	726	15,101,175	Traverse	801	1,408,802
		727		22,329,351	803		3,318,987	
Rock	671	2,280,092		728	71,954,931	Total	4,727,789	
	2184	8,708,235	Total	109,385,457	Wabasha	806	3,627,892	
	Total	10,988,327	Sibley	2310		8,685,085	810	7,263,362
		2365		6,345,538		811	4,572,939	
Roseau	676	1,721,900		Total		15,030,623	813	9,144,906
	682	9,993,632				2805	7,804,414	
	690	9,209,025	Stearns	738	7,240,530	Total	32,413,514	
	2683	4,293,361		739	5,386,641	Wadena	818	3,370,254
Total	25,217,918	740		10,741,337	820		4,219,926	
		741		7,728,271	821		5,356,598	
		742		74,188,653	2155		9,714,796	
		743		8,098,027	Total		22,661,574	
		745		10,792,300				
		748		19,868,398				
		750		15,139,760				
		2364		5,871,656				
		charters	331,839					
		Total	165,387,413					

**Education Aids by Home County by School District
2004/2005 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Waseca	829	\$14,852,523	Watonwan	836	1,572,562	Wright	876	\$12,000,092
	2168	6,338,910		837	4,485,211		877	35,847,000
	2835	4,282,886		840	9,242,607		879	12,671,491
	charters	201,733		Total	15,300,380		881	6,258,895
	Total	25,676,050	Wilkin	846	5,982,392		882	25,509,214
Washington	831	49,553,793		850	1,701,884		883	11,902,927
	832	19,571,058		852	1,290,621		885	25,582,201
	833	104,245,460		Total	8,974,897		2687	6,748,366
	834	58,660,598	Winona	857	5,168,070	Yellow Medicine	Total	136,520,187
	charters	6,793,425		858	6,490,373		891	4,618,275
	Total	238,824,334		861	29,402,575		2190	8,021,432
				charters	1,673,409		charters	1,218,945
				Total	42,734,427		Total	13,858,652

State Total: \$6,008,542,460

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	\$5,599,480,125	96.3%	\$216,363,495	3.7%	\$5,815,843,620
Sales/Use Tax**	\$3,625,842,084	84.7%	\$652,956,062	15.3%	\$4,278,798,146
Total	\$9,225,322,209	91.4%	\$869,319,557	8.6%	\$10,094,641,766

* Percents added across equal 100 percent.

** See page 66 for discussion of estimated sales/use tax amounts not allocated to Minnesota counties.

Appendix C

2004 Personal Income by County¹⁷

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	\$387	\$24,048	\$29,345
Anoka	10,925	34,481	41,834
Becker	875	27,504	27,530
Beltrami	1,054	24,935	24,335
Benton	1,081	28,436	29,003
Big Stone	157	28,048	26,953
Blue Earth	1,769	30,437	29,479
Brown	820	30,465	29,479
Carlton	883	26,155	29,345
Carver	3,487	42,720	41,834
Cass	816	28,677	25,445
Chippewa	375	29,558	26,953
Chisago	1,419	29,312	26,765
Clay	1,431	27,012	27,530
Clearwater	186	22,050	24,335
Cook	163	30,647	29,345
Cottonwood	345	28,920	28,697
Crow Wing	1,555	26,176	25,445
Dakota	15,432	40,284	41,834
Dodge	622	32,141	31,718
Douglas	1,021	29,524	27,530
Faribault	459	29,417	29,479
Fillmore	595	27,876	31,718
Freeborn	879	27,479	31,718
Goodhue	1,480	32,394	31,718
Grant	166	26,809	27,530
Hennepin	53,803	47,029	41,834
Houston	598	29,969	31,718
Hubbard	471	25,001	24,335
Isanti	1,037	28,411	26,765
Itasca	1,125	25,430	29,345
Jackson	325	28,945	28,697
Kanabec	392	24,444	26,765
Kandiyohi	1,268	30,630	28,936
Kittson	134	27,628	27,345
Koochiching	412	29,775	29,345
Lac qui Parle	216	27,793	26,953
Lake	352	31,371	29,345
Lake of the Woods	104	23,543	24,335
LeSueur	796	28,986	29,479

¹⁷ Unlike the remainder of the report, 2004 population was used in this table and in the maps on pages 112 and 113 to better reflect 2004 per capita income.

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	\$169	\$27,411	\$28,697
Lyon	743	29,675	28,697
McLeod	1,063	29,370	28,936
Mahnomen	108	21,360	24,335
Marshall	261	26,063	27,345
Martin	670	31,792	29,479
Meeker	624	26,807	28,936
Mille Lacs	594	23,738	26,765
Morrison	804	24,483	25,445
Mower	1,180	30,272	31,718
Murray	261	28,997	28,697
Nicollet	912	29,278	29,479
Nobles	580	28,240	28,697
Norman	190	26,657	27,345
Olmsted	5,102	37,994	31,718
Otter Tail	1,543	26,308	27,530
Pennington	424	31,241	27,345
Pine	681	24,254	26,765
Pipestone	281	29,292	28,697
Polk	818	26,296	27,345
Pope	334	29,793	27,530
Ramsey	19,412	37,662	41,834
Red Lake	95	22,190	27,345
Redwood	449	27,655	28,697
Renville	451	26,785	28,936
Rice	1,600	26,415	31,718
Rock	271	28,273	28,697
Roseau	464	28,466	27,345
St. Louis	6,149	31,012	29,345
Scott	3,928	34,876	41,834
Sherburne	2,149	27,195	29,003
Sibley	400	26,133	29,479
Stearns	4,074	28,925	29,003
Steele	1,072	30,485	31,718
Stevens	290	29,335	27,530
Swift	264	22,750	26,953
Todd	545	22,102	25,445
Traverse	101	26,012	27,530
Wabasha	678	30,482	31,718
Wadena	325	23,873	25,445
Waseca	526	27,018	29,479
Washington	8,938	41,107	41,834
Watsonwan	330	28,525	29,479
Wilkin	186	27,236	27,530
Winona	1,400	28,090	31,718
Wright	3,271	30,647	29,003
Yellow Medicine	290	27,240	26,953
Metro	\$115,924	\$41,834	
Nonmetro	\$68,490	\$28,849	
Statewide	\$184,414	\$35,843	

Appendix D

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 2005 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 112 and 113, which are calculated using 2004 population.

		Per Capita (2005 Population)		
		Personal Income	Taxes	Aids/Credits
Northern Regions	Northwest (1)	\$27,320	\$1,555	\$2,969
	Headwaters (2)	24,131	1,529	2,854
	Arrowhead (3)	29,393	1,915	2,622
	West Central (4)	27,495	1,765	2,371
	Five (5)	25,295	1,790	2,450
	East Central (7E)	26,193	1,573	2,144
Southern Regions	Six East (6E)	28,870	1,781	2,324
	Upper MN Valley (6W)	27,319	1,412	3,003
	Central Minnesota (7W)	28,303	1,980	1,986
	Southwest (8)	29,054	1,552	2,676
	Nine (9)	29,669	1,693	2,241
	Southeastern MN (10)	31,639	1,886	2,117
Total Nonmetro		\$28,707	\$1,793	\$2,335
Total Metro		\$42,201	\$2,858	\$2,158
State Total		\$35,929	\$2,532	\$2,240