

December 2009

Major State Aids and Taxes
A Comparative Analysis

2007 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, 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 registration 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 and are region 11.

A table on page 5 lists the 2007 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 page or two contains information for the latest available year, followed by two maps and a page with historical data.

Program Description: The first one to three 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. 2007 population is used to calculate per capita amounts throughout this report, even if 2006 is the most recent year for which data for a particular aid or tax is available.

Note on population: The 2007 population estimates used in this report are 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 last 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.

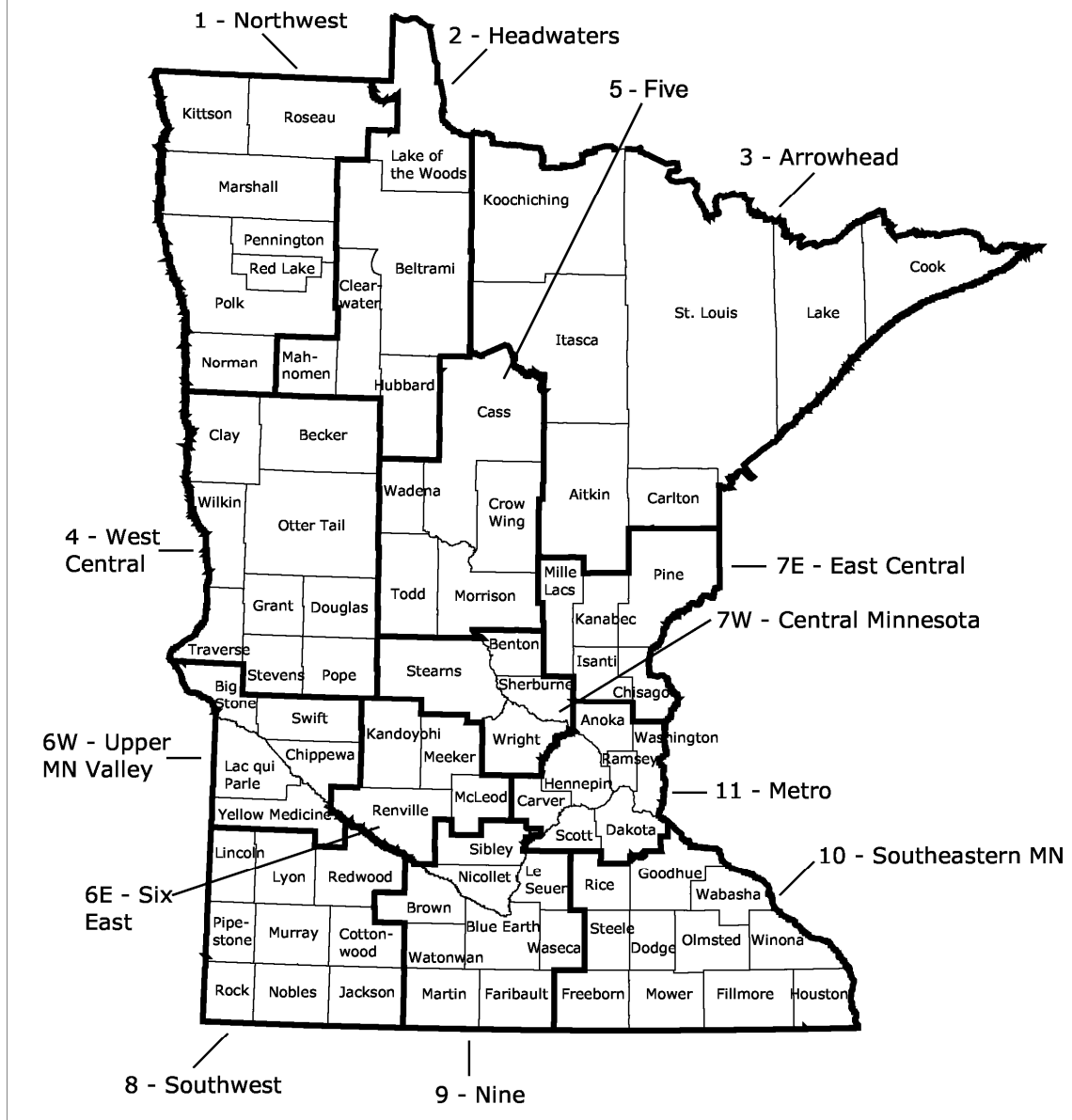
At the bottom of this page is a statewide graph containing a trend of the data in current (actual) dollars and in constant (inflation-adjusted) dollars. This is the only place where amounts presented are adjusted for inflation.

The 2007 population estimates listed below, from the Minnesota State Demographer, are used to calculate the per capita amounts throughout the report, even though the most recent year for which data for a particular aid or tax is available may be 2006 or 2007.

<u>County name</u>	<u>Population</u>	<u>% State Total</u>	<u>County Name</u>	<u>Population</u>	<u>% State Total</u>
Aitkin	16,067	0.3%	Martin	20,731	0.4%
Anoka	331,246	6.3	Meeker	23,371	0.4
Becker	32,183	0.6	Mille Lacs	26,171	0.5
Beltrami	43,320	0.8	Morrison	32,947	0.6
Benton	39,308	0.7	Mower	38,423	0.7
Big Stone	5,473	0.1	Murray	8,657	0.2
Blue Earth	59,723	1.1	Nicollet	32,042	0.6
Brown	26,344	0.5	Nobles	20,399	0.4
Carlton	33,990	0.6	Norman	6,822	0.1
Carver	88,384	1.7	Olmsted	139,418	2.6
Cass	28,743	0.5	Otter Tail	58,437	1.1
Chippewa	12,645	0.2	Pennington	13,708	0.3
Chisago	50,433	1.0	Pine	28,229	0.5
Clay	55,441	1.1	Pipestone	9,342	0.2
Clearwater	8,314	0.2	Polk	31,023	0.6
Cook	5,356	0.1	Pope	11,110	0.2
Cottonwood	11,584	0.2	Ramsey	517,074	9.8
Crow Wing	61,390	1.2	Red Lake	4,122	0.1
Dakota	398,177	7.6	Redwood	15,851	0.3
Dodge	19,787	0.4	Renville	16,466	0.3
Douglas	35,827	0.7	Rice	63,034	1.2
Faribault	15,128	0.3	Rock	9,474	0.2
Fillmore	21,086	0.4	Roseau	16,177	0.3
Freeborn	31,492	0.6	St. Louis	196,108	3.7
Goodhue	46,092	0.9	Scott	123,735	2.4
Grant	6,020	0.1	Sherburne	86,308	1.6
Hennepin	1,157,283	22.0	Sibley	15,288	0.3
Houston	19,779	0.4	Stearns	145,877	2.8
Hubbard	18,891	0.4	Steele	36,485	0.7
Isanti	38,881	0.7	Stevens	9,742	0.2
Itasca	44,278	0.8	Swift	11,370	0.2
Jackson	11,015	0.2	Todd	24,347	0.5
Kanabec	16,384	0.3	Traverse	3,793	0.1
Kandiyohi	41,763	0.8	Wabasha	22,398	0.4
Kittson	4,678	0.1	Wadena	13,573	0.3
Koochiching	13,506	0.3	Waseca	19,517	0.4
Lac Qui Parle	7,414	0.1	Washington	233,104	4.4
Lake	11,119	0.2	Watsonwan	11,418	0.2
Lake of the Woods	4,279	0.1	Wilkin	6,709	0.1
Le Sueur	27,840	0.5	Winona	49,954	0.9
Lincoln	5,943	0.1	Wright	116,780	2.2
Lyon	24,940	0.5	Yellow Medicine	10,428	0.2
McLeod	37,130	0.7			
Mahnomen	5,074	0.1			
Marshall	9,781	0.2			

METRO	2,849,003	54.1%
NONMETRO	2,414,490	45.9%
STATE TOTAL	5,263,493	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 85 percent of the total aid (including aid to charter schools) is general education aid.

Aid Amount and Reporting

2006/2007 Education Aid: \$6.4 billion

The total education aid for the 2006/2007 school year is \$6,433,214,005. 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 \$226,046,057 that went to the 131 charter schools operating in 2006/2007. This is the fourth 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. 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 \$21.8 million that went to colleges participating in the postsecondary enrollment options (PSEO) program in 2006/2007, and also does not include lesser amounts spent on intermediate school districts and educational cooperative districts,¹ and other providers.²

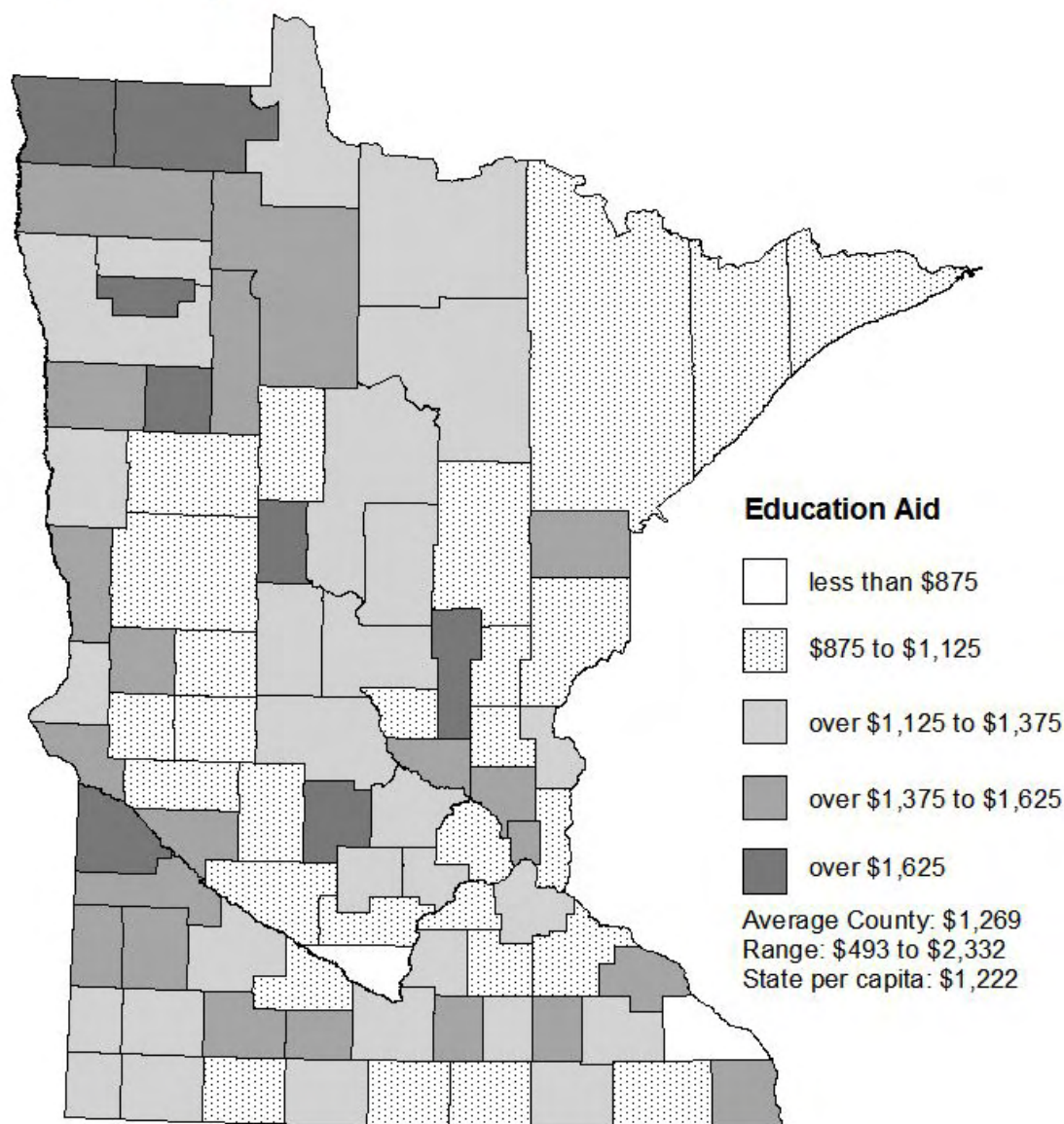
¹ In 2006/2007, intermediate school districts #287 and #916 received \$171,000 in education aid, and cooperative school organizations received \$25.8 million in aid. Some education aid amounts are paid directly to intermediate districts and cooperative school organizations that were previously paid to school districts and then transferred to the cooperative organizations.

² In 2006/2007, \$1.4 million in aid went to four tribal contract schools, \$2.6 million to the Faribault Academies for the deaf and blind, \$5.3 million to nonprofits operating adult basic education, and \$94,000 to Sobriety High.

Recent Law Changes

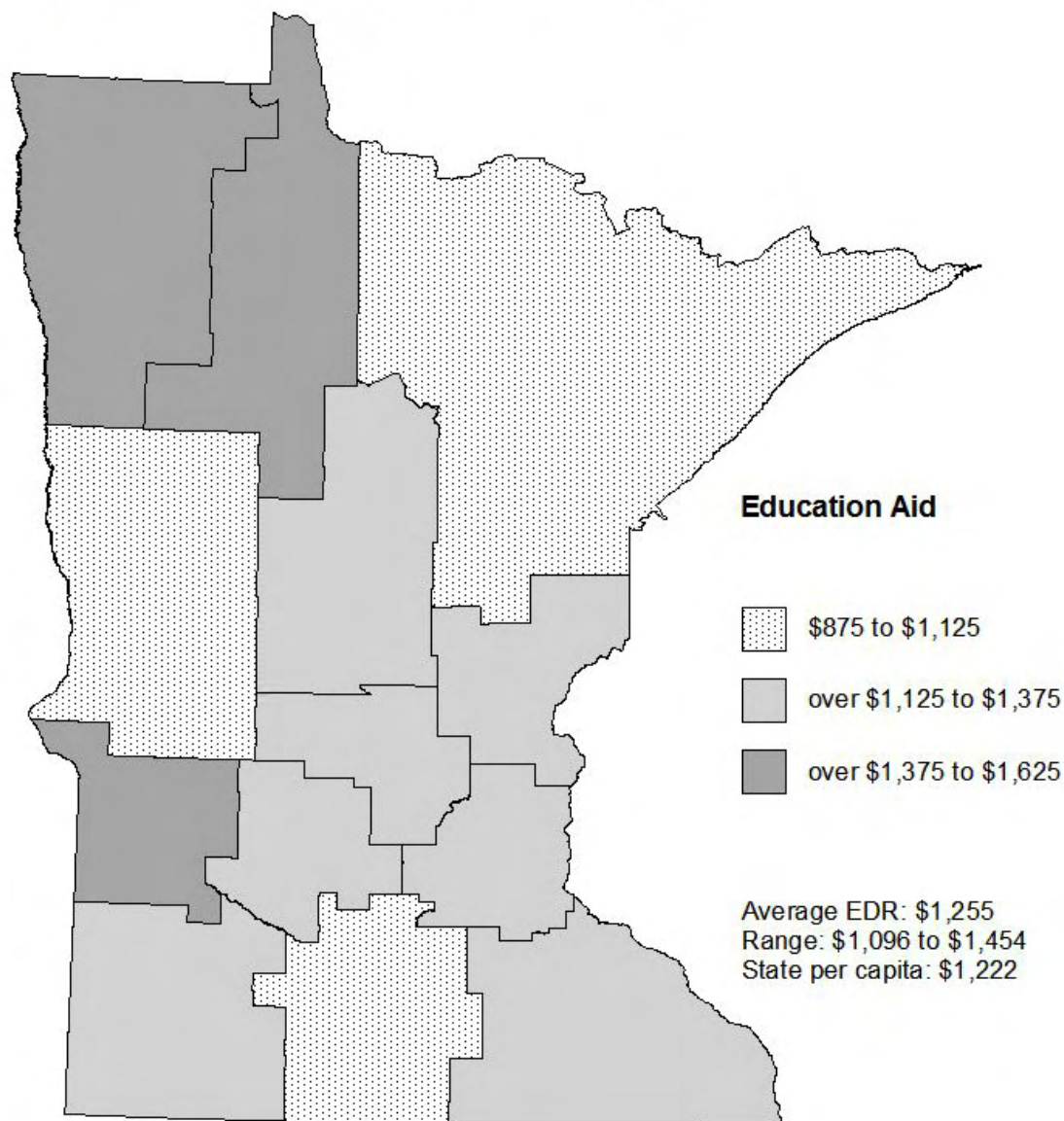
General education aid amounts increased significantly beginning with property taxes payable in 2002 (revenue for the 2002/2003 school year). This is due to the state takeover of general education funding and the elimination of the local general education property tax levy. General education aid increased 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, 2006-2007 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, 2006-2007 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.

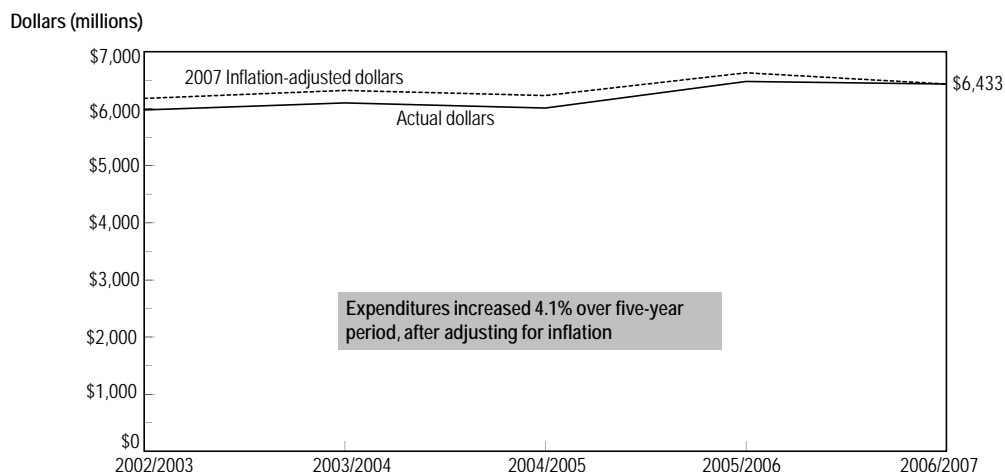
Education Aid: 2002/2003 School Year to 2006/2007 School Year

Current dollars, in thousands

	2002/2003	2003/2004*	2004/2005*	2005/2006*	2006/2007*	5-Yr. Chg.
State	\$5,975,466	\$6,102,439	\$6,008,542	\$6,477,913	\$6,433,214	8%
Northern Regions						
Northwest (1)	121,842	121,086	118,288	123,354	125,510	3
Headwaters (2)	111,638	112,201	110,056	112,545	114,715	3
Arrowhead (3)	348,340	351,934	342,529	352,005	355,756	2
West Central (4)	239,031	240,768	233,642	245,153	244,084	2
Five (5)	204,936	204,520	199,589	209,611	205,574	0
East Central (7E)	183,637	187,014	184,157	196,323	198,441	8
Southern Regions						
Six East (6E)	140,028	141,417	139,025	146,762	146,529	5
Upper MN Valley (6W)	66,802	66,332	64,976	65,967	65,963	-1
Central MN (7W)	435,947	447,079	446,844	487,494	497,519	14
Southwest (8)	149,494	149,473	147,877	152,636	153,870	3
Nine (9)	243,059	244,834	239,963	253,311	249,899	3
Southeastern MN (10)	518,171	525,640	517,838	554,843	549,632	6
Total Nonmetro	\$2,762,925	\$2,792,299	\$2,744,784	\$2,900,003	\$2,907,490	5%
Metro Region						
Hennepin County	1,194,479	1,210,541	1,181,507	1,294,044	1,263,440	6
Ramsey County	668,532	714,619	693,573	749,574	738,379	10
Remaining Metro	1,349,531	1,384,981	1,388,678	1,534,291	1,523,905	13
Total Metro	\$3,212,541	\$3,310,140	\$3,263,759	\$3,577,909	\$3,525,724	10%

* Includes \$120 million of aid to charter schools in 2003/2004, \$146 million in 2004/2005, \$179 million in 2005/2006, and \$226 million in 2006/2007.

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

2007 Human Services Aid: \$3.9 billion

The state's share of the human services expenditures for calendar year 2007 is \$3,885,198,980. The statewide amounts by program are listed below.

Type of Program	Amount	Percent
Medical Assistance	\$2,231,013,443	57.4%
Minnesota Family Investment Program (MFIP)	63,619,645	1.6
General Assistance (GA)	33,411,333	0.9
General Assistance Medical Care (GAMC)	239,441,656	6.2
Social Services (including CSSA)	1,200,533,329	30.9
Miscellaneous:		
Minnesota Supplemental Assistance	30,752,839	0.8
Group Residential Housing	82,649,229	2.1
Food Stamp Delivery*	-168,157	0.0
Title IV Child Support	3,945,663	0.1
Total	\$3,885,198,980	100.0%
* This excludes \$494,202 received from the counties for administration; because of timing issues the net for 2007 is negative. 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 payments. In calendar year 2007, MFIP spending in Minnesota totaled \$319.4 million (\$230.0 million federal, \$63.6 million state, \$24.4 million county, \$1.4 million other), and offsetting child support collections totaled \$53.7 million.

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

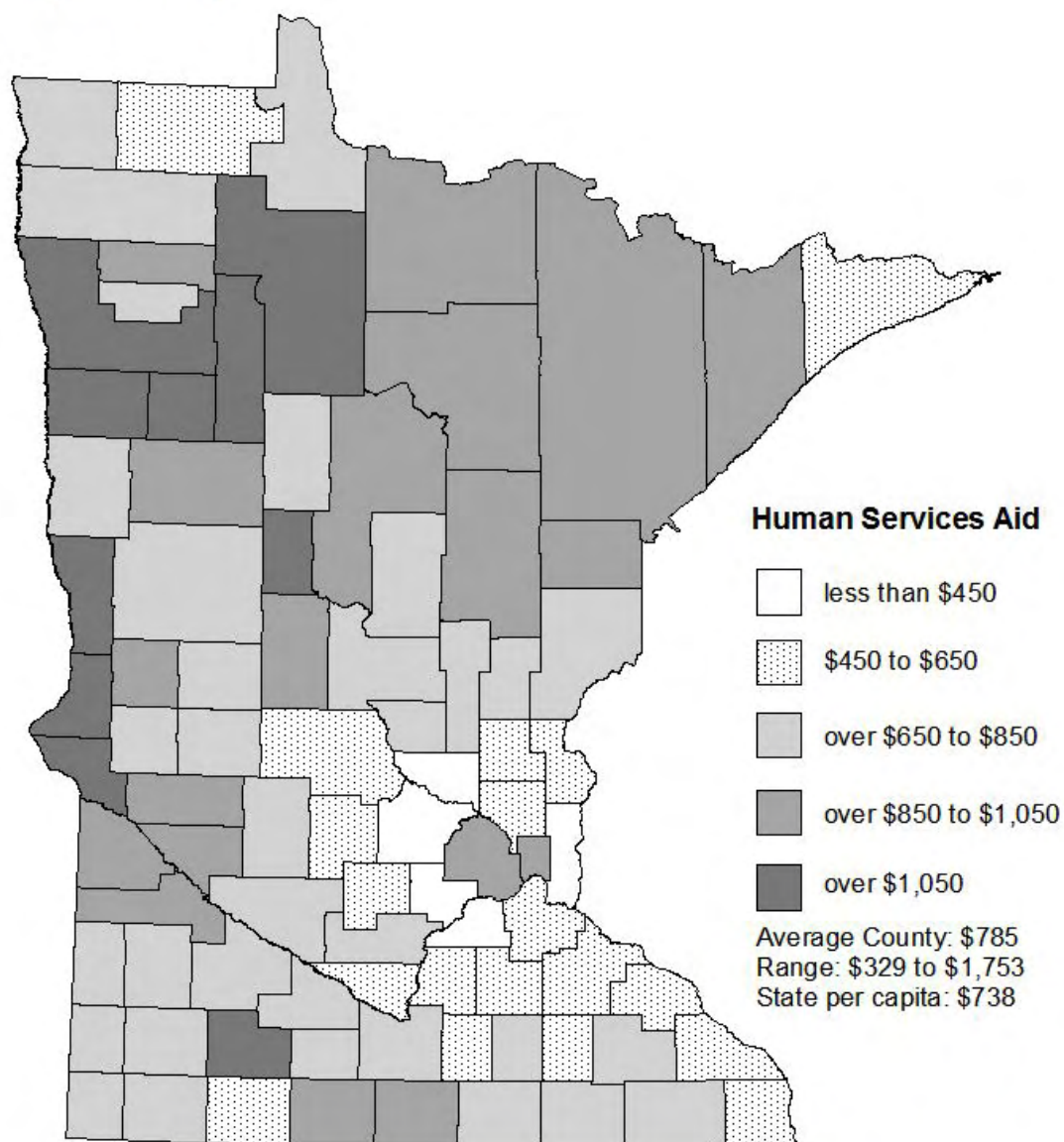
- Region VIII N—Lincoln, Lyon, and Murray
- Human Service Board—Faribault and Martin

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 \$33.2 million and for the Human Service Board, \$31.0 million. An estimated amount based on population for the five counties is contained in each of the respective county tables.

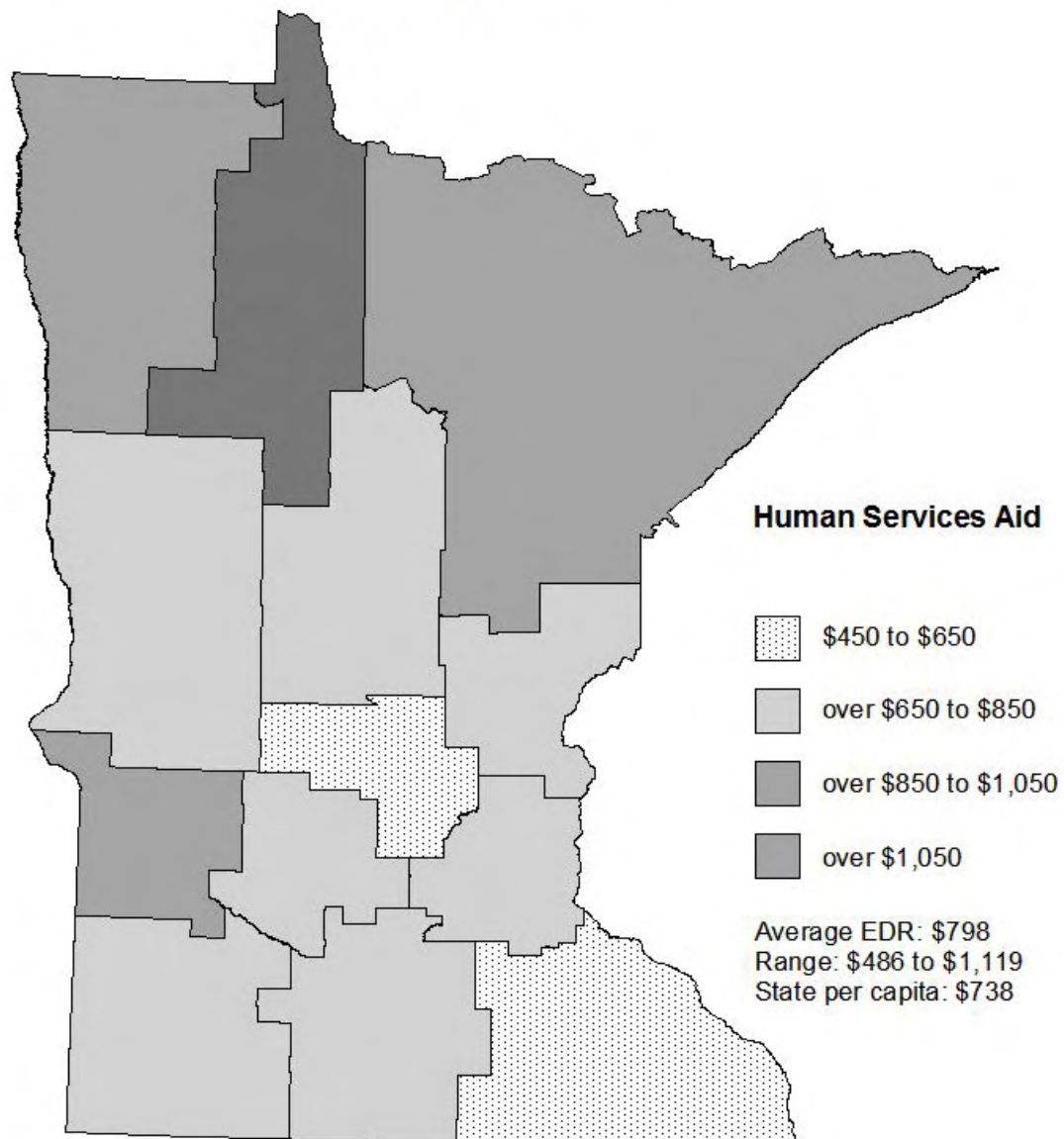
Human services aid data was obtained from the Department of Human Services, Financial Management Division.

Human Services Aid per capita, 2007 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, 2007 by Economic Development Region



The Past Five Years of Human Services Aid

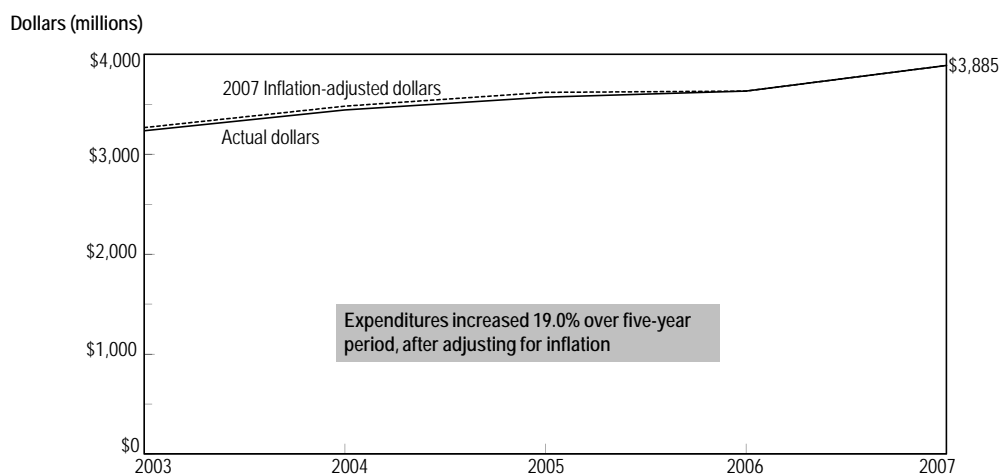
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Human Services Aid: 2003 to 2007

Current dollars, in thousands

	2003	2004	2005	2006	2007	5-Yr. Chg. Aid
State	\$3,231,304	\$3,439,796	\$3,569,114	\$3,628,654	\$3,885,199	20%
Northern Regions						
Northwest (1)	68,200	72,014	77,549	76,485	80,716	18
Headwaters (2)	69,906	74,439	79,759	82,745	89,418	28
Arrowhead (3)	274,940	294,589	303,236	300,442	315,905	15
West Central (4)	151,238	162,025	167,998	169,266	177,641	17
Five (5)	113,609	122,578	128,040	130,471	136,870	20
East Central (7E)	84,935	92,866	97,912	101,407	105,911	25
Southern Regions						
Six East (6E)	70,793	77,331	79,564	79,626	83,889	19
Upper MN Valley (6W)	39,701	41,877	43,299	42,565	44,237	11
Central MN (7W)	144,183	160,696	169,766	174,751	188,726	31
Southwest (8)	83,577	87,218	89,223	89,362	95,136	14
Nine (9)	133,404	142,173	148,406	151,695	157,874	18
Southeastern MN (10)	269,203	286,293	295,258	296,339	315,931	17
Total Nonmetro	\$1,503,687	\$1,614,099	\$1,680,011	\$1,695,154	\$1,792,253	19%
Metro Region						
Hennepin County	893,938	938,414	951,760	976,365	1,053,404	18
Ramsey County	434,465	449,522	473,288	477,120	507,261	17
Remaining Metro	399,214	437,762	464,057	480,014	532,281	33
Total Metro	\$1,727,617	\$1,825,697	\$1,889,104	\$1,933,499	\$2,092,946	21%

Statewide Human Services Aid



Highway Aid

Program Description

Highway aid is the total amount of state aid distributed to counties, cities, and towns for highway purposes. It includes three basic types of aid: (1) amounts distributed according to constitutional formula to all counties and cities; (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

2007 Highway Aid: \$519.7 million

The total state highway aid paid in calendar year 2007 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	\$360,757,456	County	\$371,360,414
	County Bridge Bond Funding	<u>10,602,958</u>		
Municipal Aid	Municipal State Aid	\$114,419,009	Municipal	\$120,733,132
	Municipal Bridge Bond Funding	<u>6,314,123</u>		
Township Aid	Town Road Account	\$19,185,193	Township	\$27,587,836
	Town Bridge Account ³	7,045,055		
	Town Bridge Bond Funding	<u>1,357,588</u>		
		Total Highway Aid		\$519,681,383

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 2007, there were allotments of approximately \$24.8 million in the county turnback account and \$1.5 million in the municipal turnback account. This money is used on former state highways that have been “turned back” from state highways to fall under the jurisdiction of counties and municipalities. Disbursements of \$27.4 million were made to the counties and \$2.5 million to municipalities. The amount spent in each county is not readily available.

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.

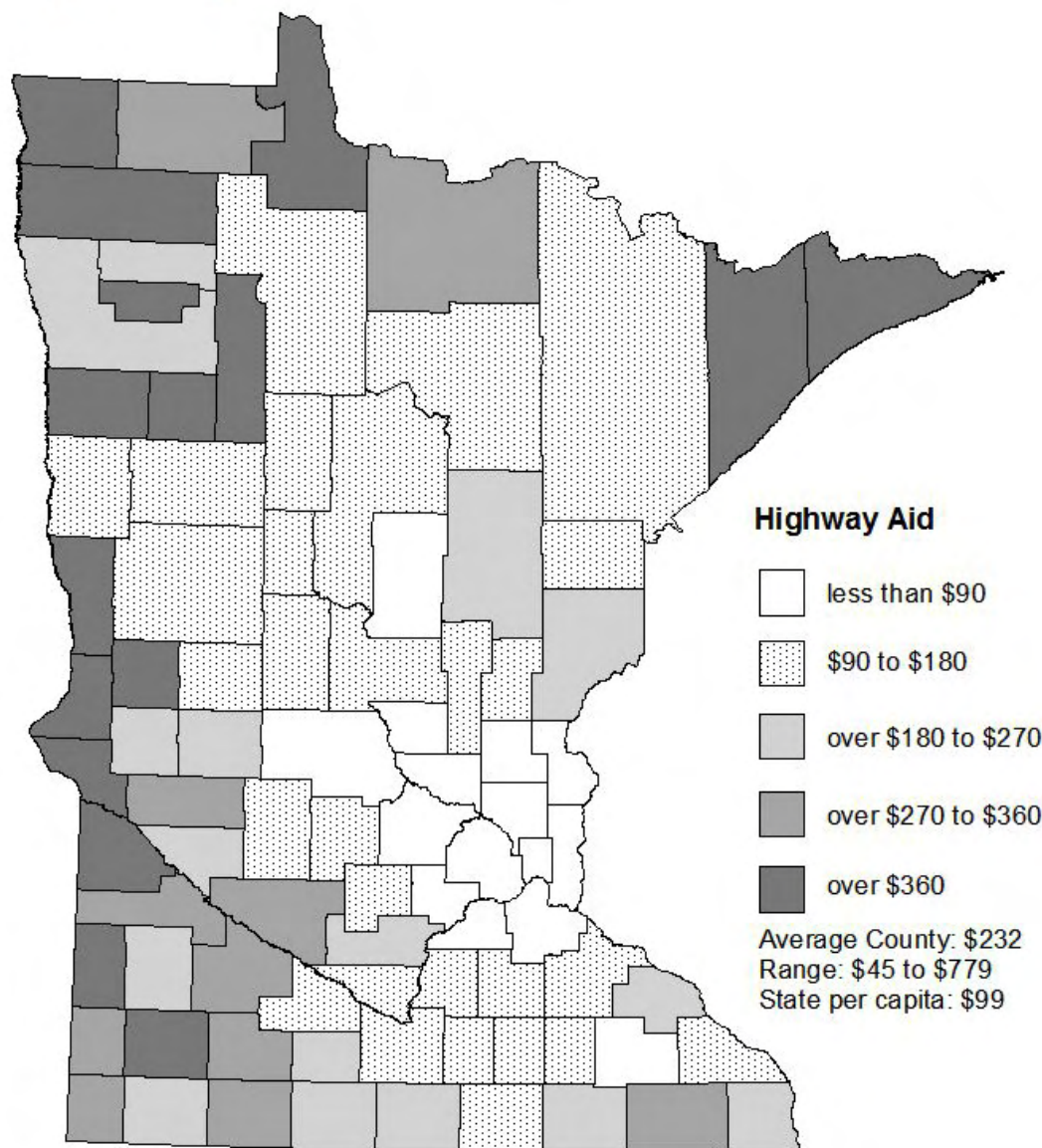
Highway aid data was obtained from the Department of Transportation.

Recent Law Changes

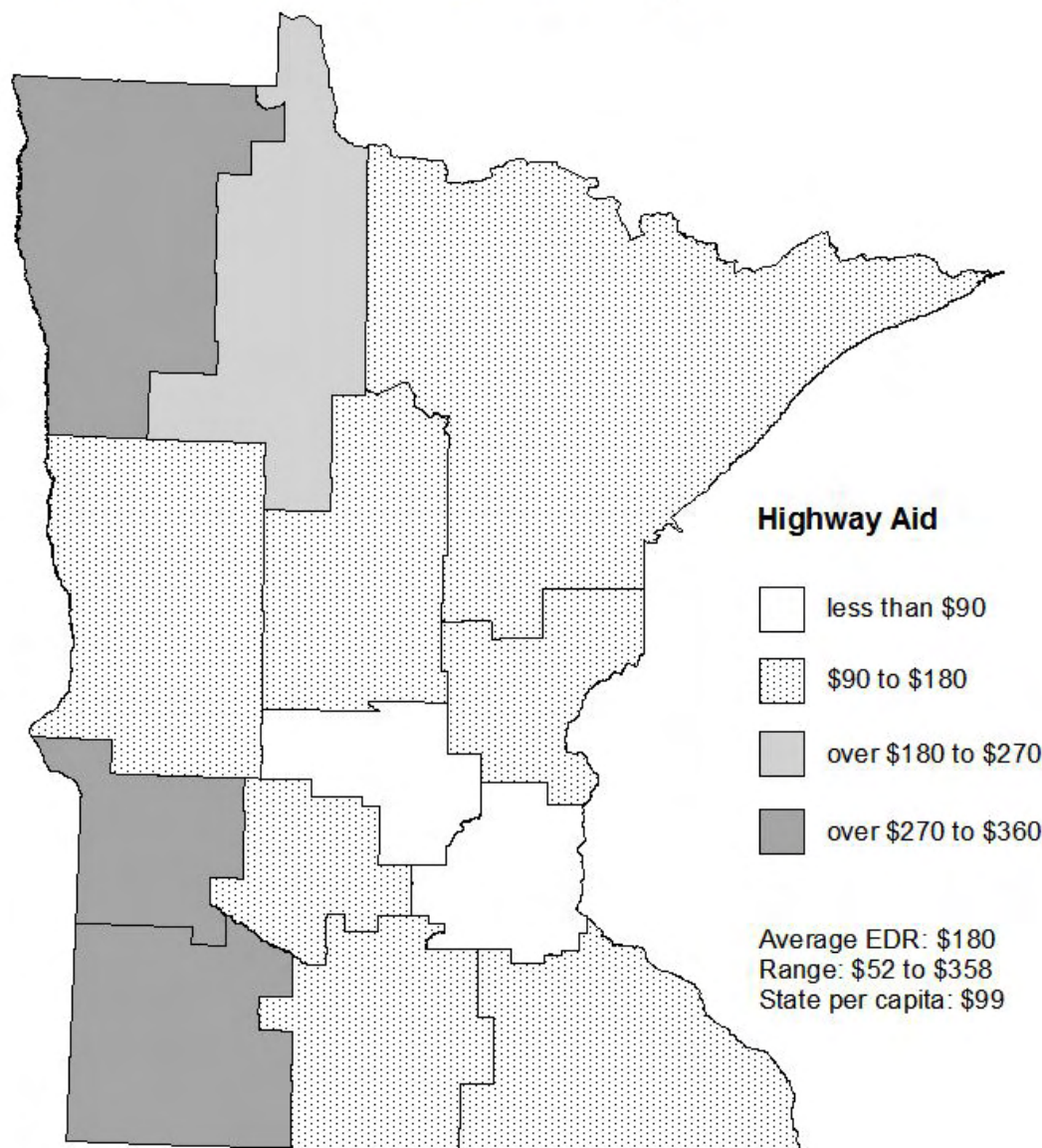
The 2008 Legislature made two basic changes (effective July 1, 2009) to the allocation of flexible highway account funds. It:

- (1) reallocated a portion of the funds to metropolitan area counties, and
- (2) modified allowable uses of the funds to:
 - eliminate funds for the trunk highway system,
 - allow funds to be used for “safety improvements on county highways, municipal highways, streets, or town roads,” and
 - allow funds to go to routes of regional significance.

Highway Aid per capita, 2007 by County



Highway Aid per capita, 2007 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.

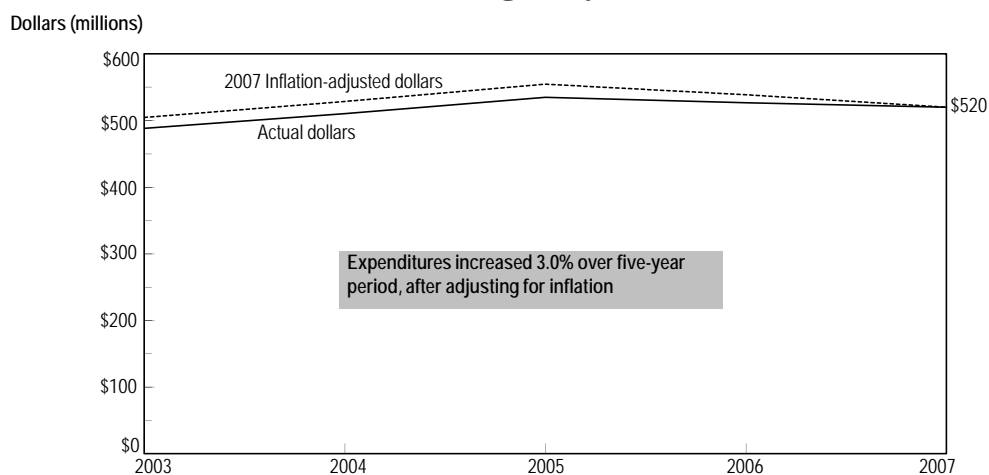
Highway Aid: 2003 to 2007

Current dollars, in thousands

	2003	2004	2005	2006	2007	5-Yr. Chg. Aid
State	\$488,264	\$510,444	\$534,716	\$526,472	\$519,681	6%
Northern Regions						
Northwest (1)	28,467	30,543	31,674	31,654	30,938	9
Headwaters (2)	15,711	16,505	16,665	16,753	16,532	5
Arrowhead (3)	48,257	53,051	52,498	56,570	52,638	9
West Central (4)	36,695	38,818	41,638	39,757	39,563	8
Five (5)	20,093	21,535	20,795	20,251	21,015	5
East Central (7E)	17,609	19,092	19,385	19,786	18,839	7
Southern Regions						
Six East (6E)	18,008	17,670	17,443	17,676	17,548	-3
Upper MN Valley (6W)	14,495	15,162	15,232	15,444	16,185	12
Central MN (7W)	23,641	24,752	41,034	26,086	26,874	14
Southwest (8)	32,262	33,031	33,800	33,652	33,573	4
Nine (9)	33,869	35,907	38,045	38,953	37,444	11
Southeastern MN (10)	55,784	57,769	57,882	60,586	61,414	10
Total Nonmetro	\$344,891	\$363,835	\$386,089	\$377,168	\$372,563	8%
Metro Region						
Hennepin County	56,837	56,430	59,219	58,535	56,840	0
Ramsey County	26,881	26,713	25,844	25,985	25,402	-6
Remaining Metro	59,655	63,466	63,563	64,783	64,876	9
Total Metro	\$143,372	\$146,609	\$148,627	\$149,303	\$147,118	3%

* The Department of Transportation revised data for 2006 Highway Aid. The historical table amounts for 2006 reflect the revisions.

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

2007 Local Government Aid: \$484.6 million

The total amount of LGA that was distributed to cities for calendar year 2007 was \$484,558,200. This amount is **after** the subtraction of \$493,800 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:

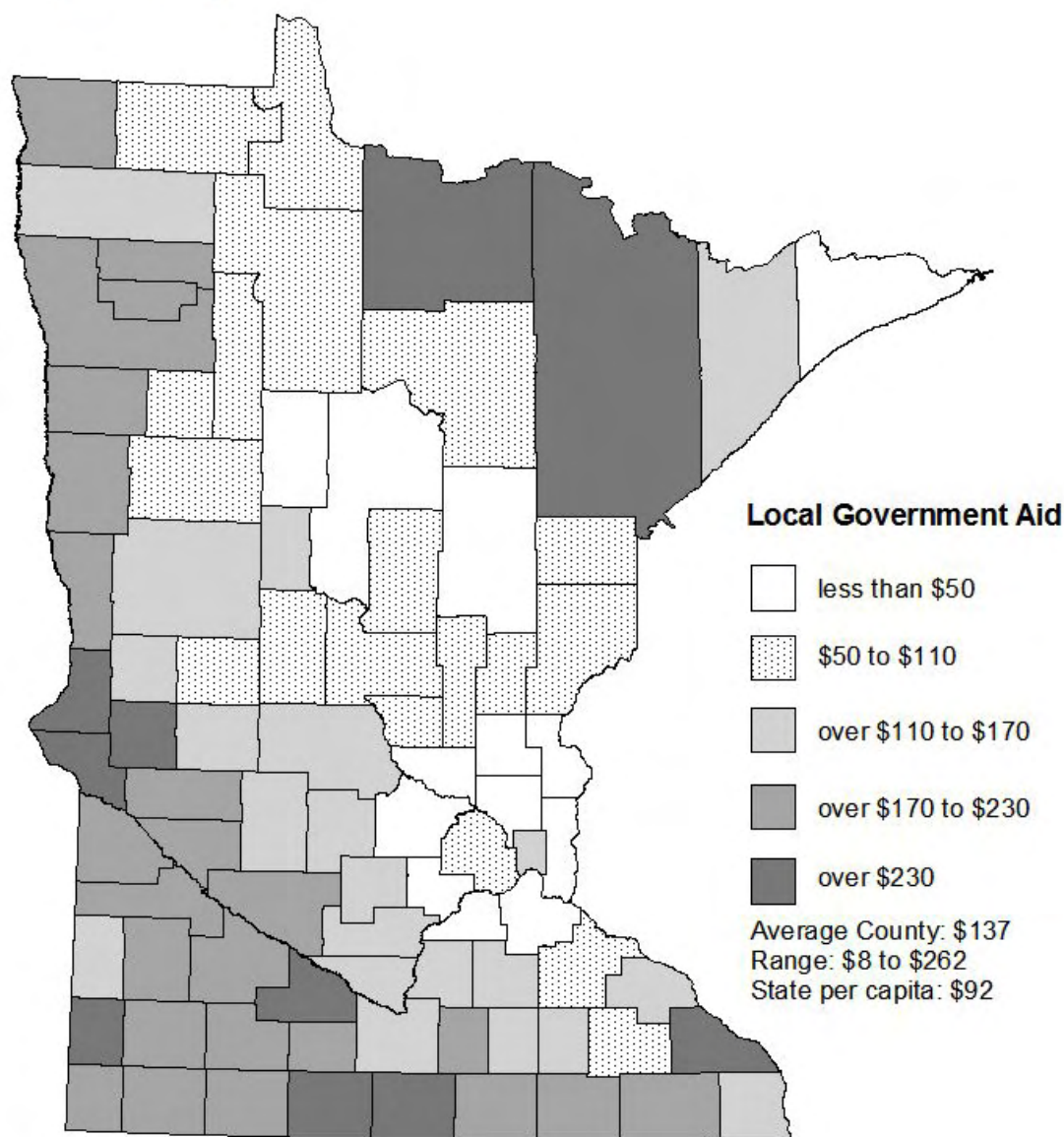
- The transition aid of 2004 was eliminated beginning in 2005, and the total LGA appropriation was \$437,052,000, which included \$333,913 in state costs.

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

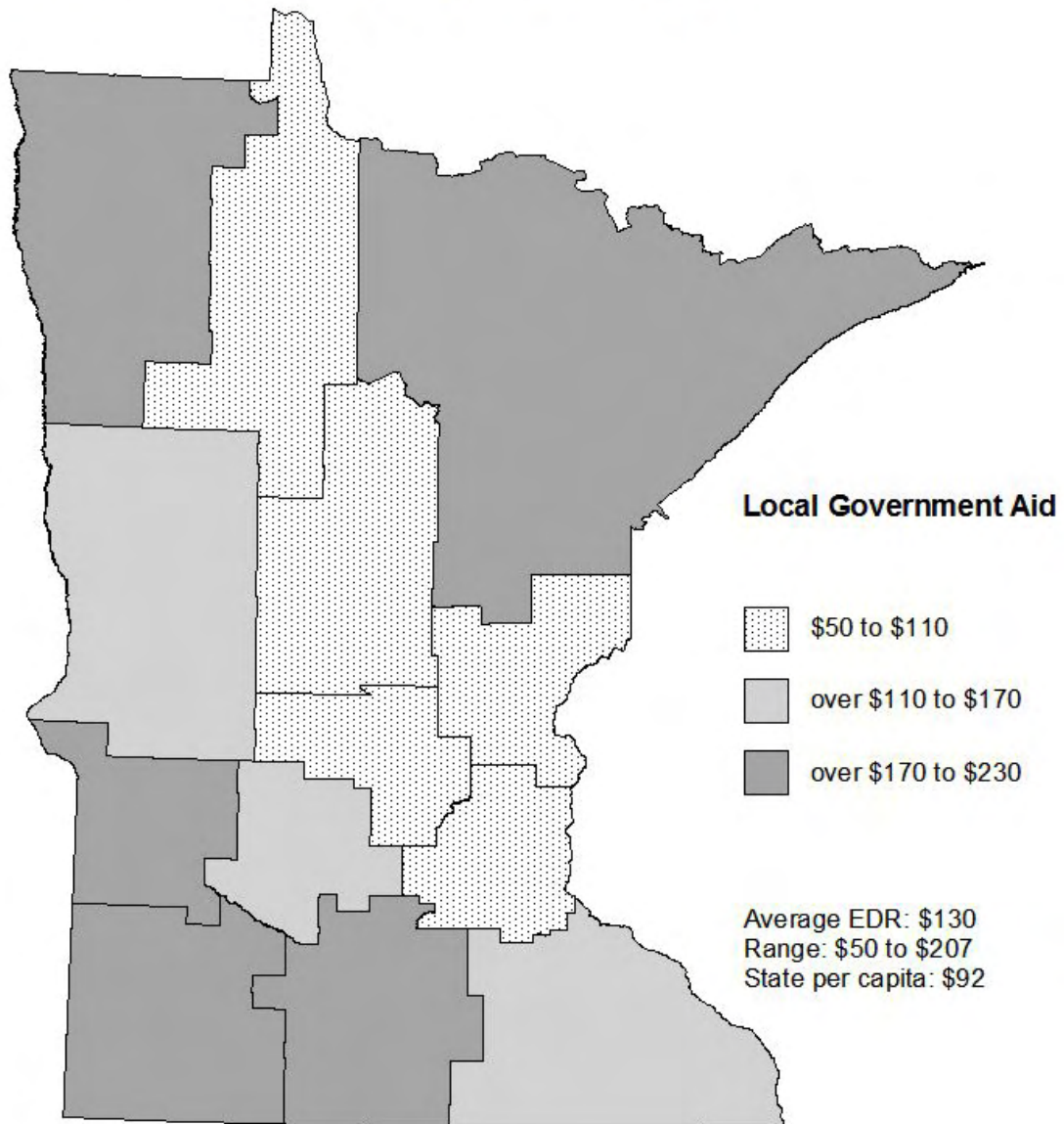
- Beginning with 2006 aids, the annual LGA appropriation was permanently increased by \$48 million, to \$485,052,000.
- Beginning with 2006 aids, cities with a population less than 5,000 get additional aid of \$6 per capita.
- Beginning with 2006, the taconite aid received by the cities of Babbitt, Eveleth, Hibbing, Keewatin, Mountain Iron, Silver Bay, and Virginia are not to 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, 2007 by County



Local Government Aid per capita, 2007 by Economic Development Region



The Past Five Years of Local Government Aid

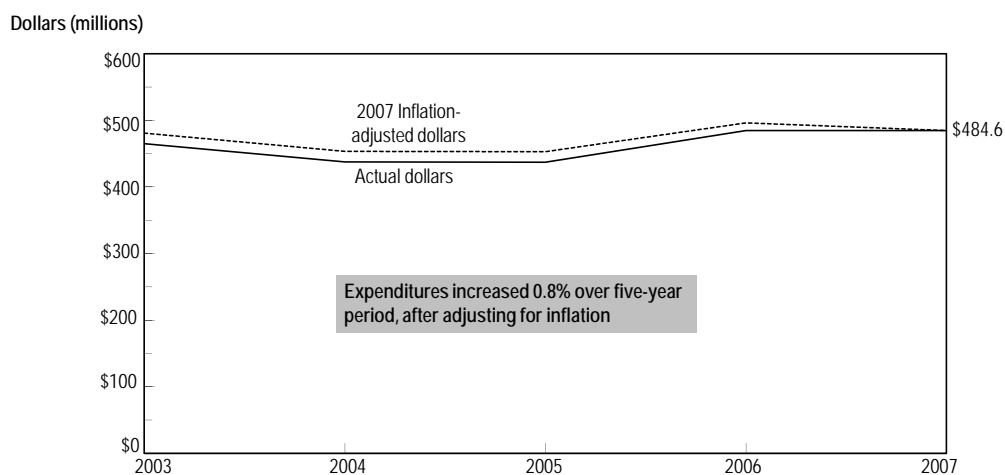
The table below shows the distribution of LGA in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of LGA for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Local Government Aid: 2003 to 2007

Current dollars, in thousands

	2003	2004	2005	2006	2007	5-Yr. Chg. Aid
State	\$464,942	\$437,513	\$436,718	\$484,558	\$484,558	4%
Northern Regions						
Northwest (1)	12,307	12,248	12,977	14,172	15,065	22
Headwaters (2)	5,739	5,492	5,557	6,015	5,820	1
Arrowhead (3)	61,201	60,039	59,203	62,117	64,152	5
West Central (4)	24,646	24,077	25,091	27,573	27,904	13
Five (5)	12,032	11,790	12,291	13,449	13,624	13
East Central (7E)	5,643	5,627	6,519	7,786	7,956	41
Southern Regions						
Six East (6E)	14,161	14,085	15,005	16,847	17,200	21
Upper MN Valley (6W)	8,943	8,776	8,748	9,531	9,775	9
Central MN (7W)	22,313	21,976	23,611	27,038	26,456	19
Southwest (8)	20,316	19,738	19,861	21,910	22,714	12
Nine (9)	36,267	35,819	36,494	40,244	41,244	14
Southeastern MN (10)	58,197	56,930	59,735	64,824	65,548	13
Total Nonmetro	\$281,764	\$276,595	\$285,093	\$311,506	\$317,458	13%
Metro Region						
Hennepin County	102,119	90,627	86,496	99,735	91,446	-10
Ramsey County	65,425	58,430	54,761	61,883	63,053	-4
Remaining Metro	15,633	11,861	10,367	11,433	12,602	-19
Total Metro	\$183,178	\$160,918	\$151,625	\$173,052	\$167,101	-9%

Statewide Local Government Aid



Disparity Reduction Aid (DRA)

Program Description and Aid Amount and Reporting

2007 Disparity Reduction Aid: \$18.3 million

Disparity reduction aid is a state aid program that distributed \$18,273,232 to counties, towns, and school districts in 2007. 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 \$18 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: 2007

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$595	3.3%
	Headwaters (2)	265	1.5
	Arrowhead (3)	10,664	58.4
	West Central (4)	317	1.7
	Five (5)	366	2.0
	East Central (7E)	141	0.8
Southern Regions	Six East (6E)	374	2.0
	Upper MN Valley (6W)	653	3.6
	Central MN (7W)	158	0.9
	Southwest (8)	860	4.7
	Nine (9)	845	4.6
Total Nonmetro		\$16,908	92.5%
Metro Region	Hennepin County	740	4.0
	Ramsey County	593	3.2
	Remaining Metro	32	0.2
Total Metro		\$1,365	7.5%
State Total		\$18,273	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 through 2008, about \$205 million was distributed according to the new formula, with the aid cuts fully restored.

Aid Amount and Reporting

2007 County Program Aid: \$205.4 million

The total amount of county program aid for taxes payable in 2007 is \$205,382,792. This total is after subtraction of \$500,000 to pay for court-ordered counsel and \$214,000 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

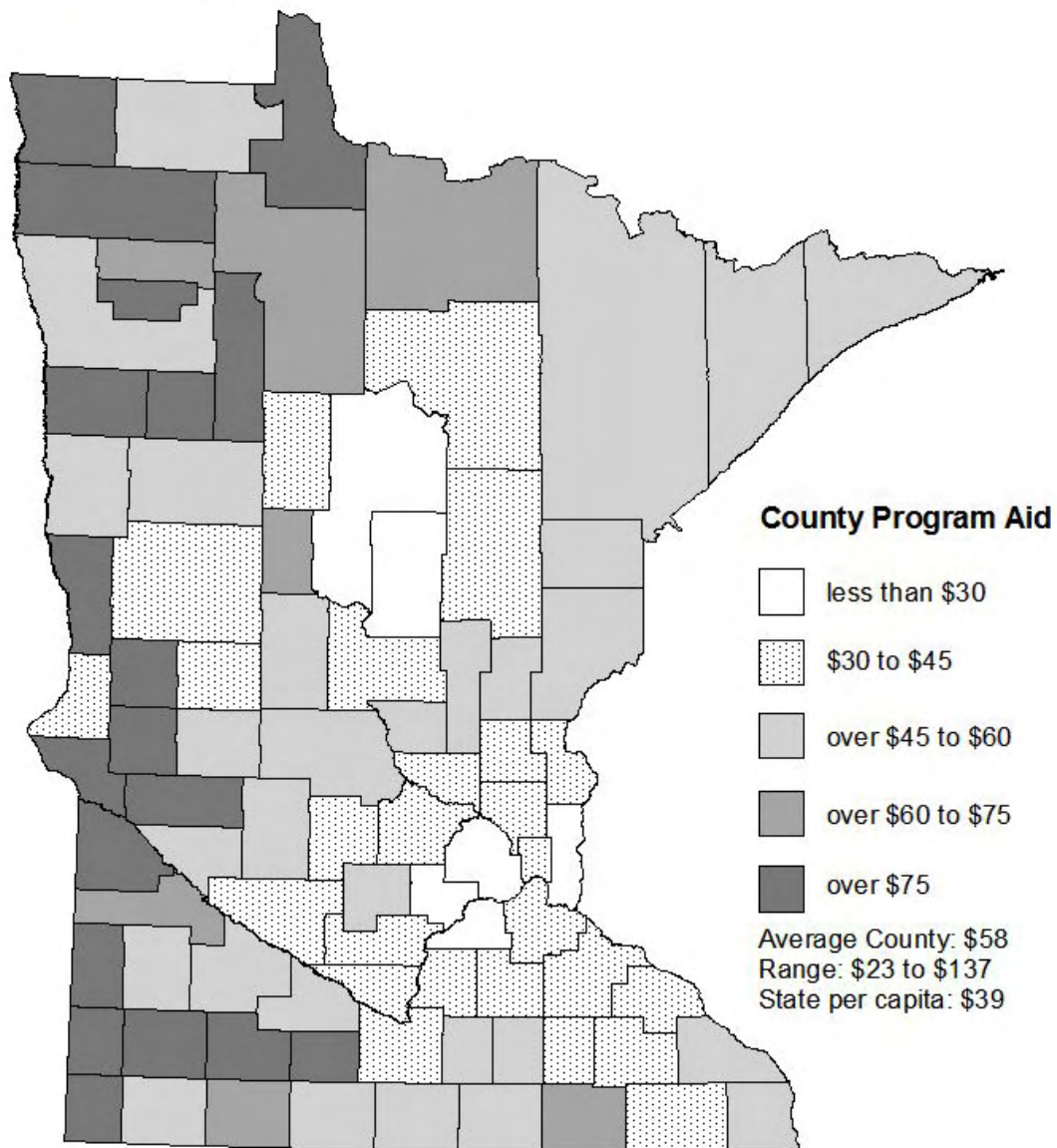
reduced when the state took over certain local government financing responsibilities (such as court financing). In its last year of full funding (2002), the total amount of county HACA payments statewide was \$204.8 million.

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.

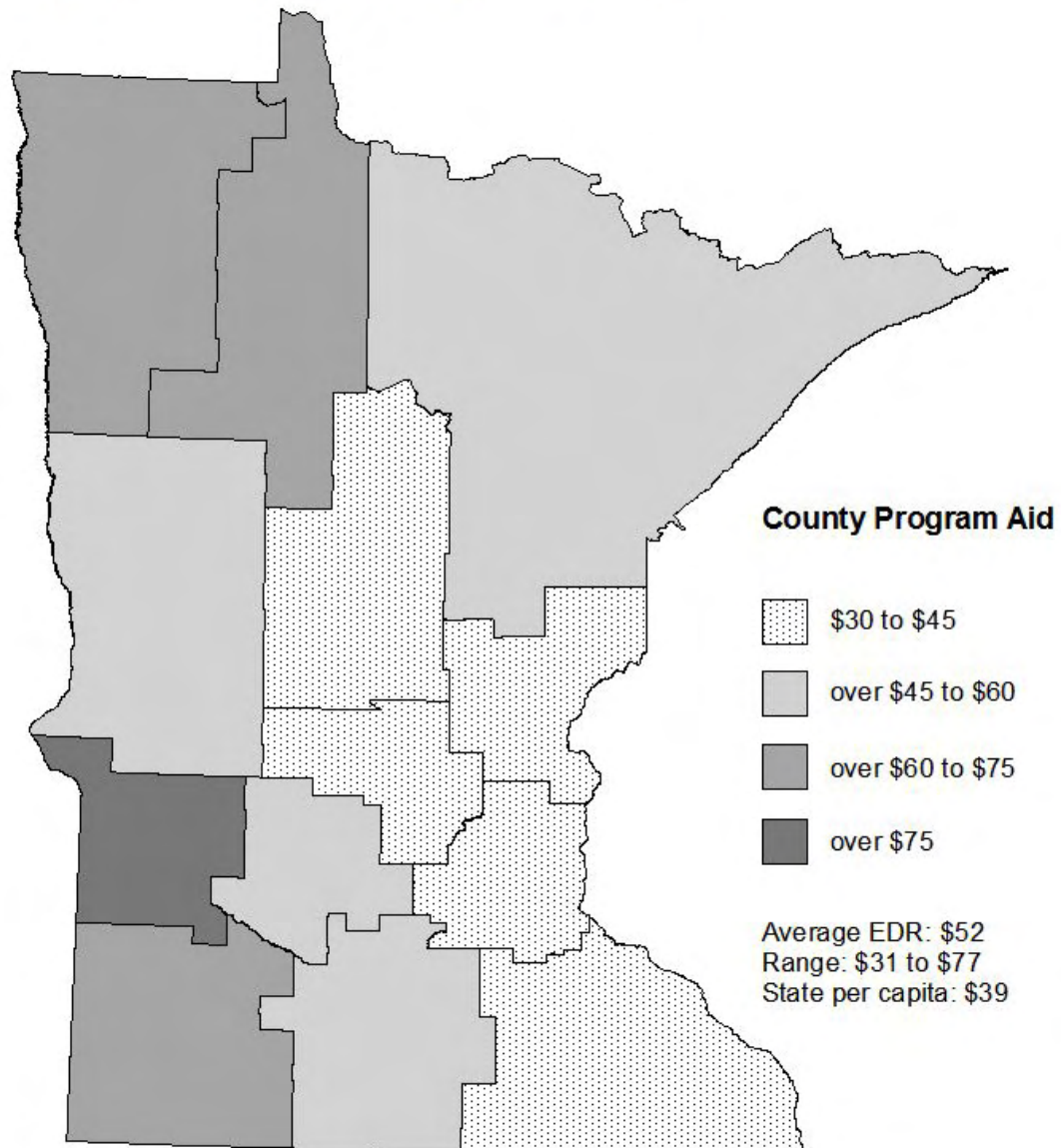
Family preservation aid (FPA) was a state aid to county governments to reduce the reliance of out-of-home placement costs on property taxes. The initial allocation of FPA in 1995 among counties was based on two factors—each county's share of total children in out-of-home placement in the state and each 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 most attached machinery as a share of their property tax base 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, 2007 by County



County Program Aid per capita, 2007 by Economic Development Region



The table below summarizes the county program aid amounts by region for 2007.

County Program Aid: 2007 Distribution

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$6,261	3.0%
	Headwaters (2)	5,630	2.7
	Arrowhead (3)	17,405	8.5
	West Central (4)	11,142	5.4
	Five (5)	5,853	2.8
	East Central (7E)	6,929	3.4
Southern Regions	Six East (6E)	5,507	2.7
	Upper MN Valley (6W)	3,638	1.8
	Central MN (7W)	15,080	7.3
	Southwest (8)	7,976	3.9
	Nine (9)	10,877	5.3
	Southeastern MN (10)	22,070	10.7
Total Nonmetro		\$118,369	57.6%
Metro Region	Hennepin County	30,539	14.9
	Ramsey County	16,509	8.0
	Remaining Metro	39,966	19.5
Total Metro		\$87,014	42.4%
State Total		\$205,383	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-two counties are CCA counties. This group contains about 70 percent of the state's population, including most of the Twin Cities metropolitan area.
- Fifty-five counties are non-CCA counties. Although the DOC provides adult felony supervision to all 55 of these counties, they differ and are generally referenced as follows:
 - Twenty-nine 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

2007 Community Corrections Funding: \$83.6 million

In 2007, the state funding was \$83,621,883.⁵ The table below lists the calendar year 2007 statewide total amounts for the various community corrections funding programs.

Program	Amount	Percent
CCA aid	\$38,181,886	45.7%
CPO reimbursement aid	5,151,000	6.2
DOC field services	14,755,000	17.6
Adult felony caseload reduction	964,000	1.2
Caseload/workload reduction	14,756,272	17.6
Intensive supervision	5,975,010	7.1
Enhanced supervision of adult sex offenders	3,838,715	4.6
Total Aid and In-kind Services	\$83,621,883	100.0%

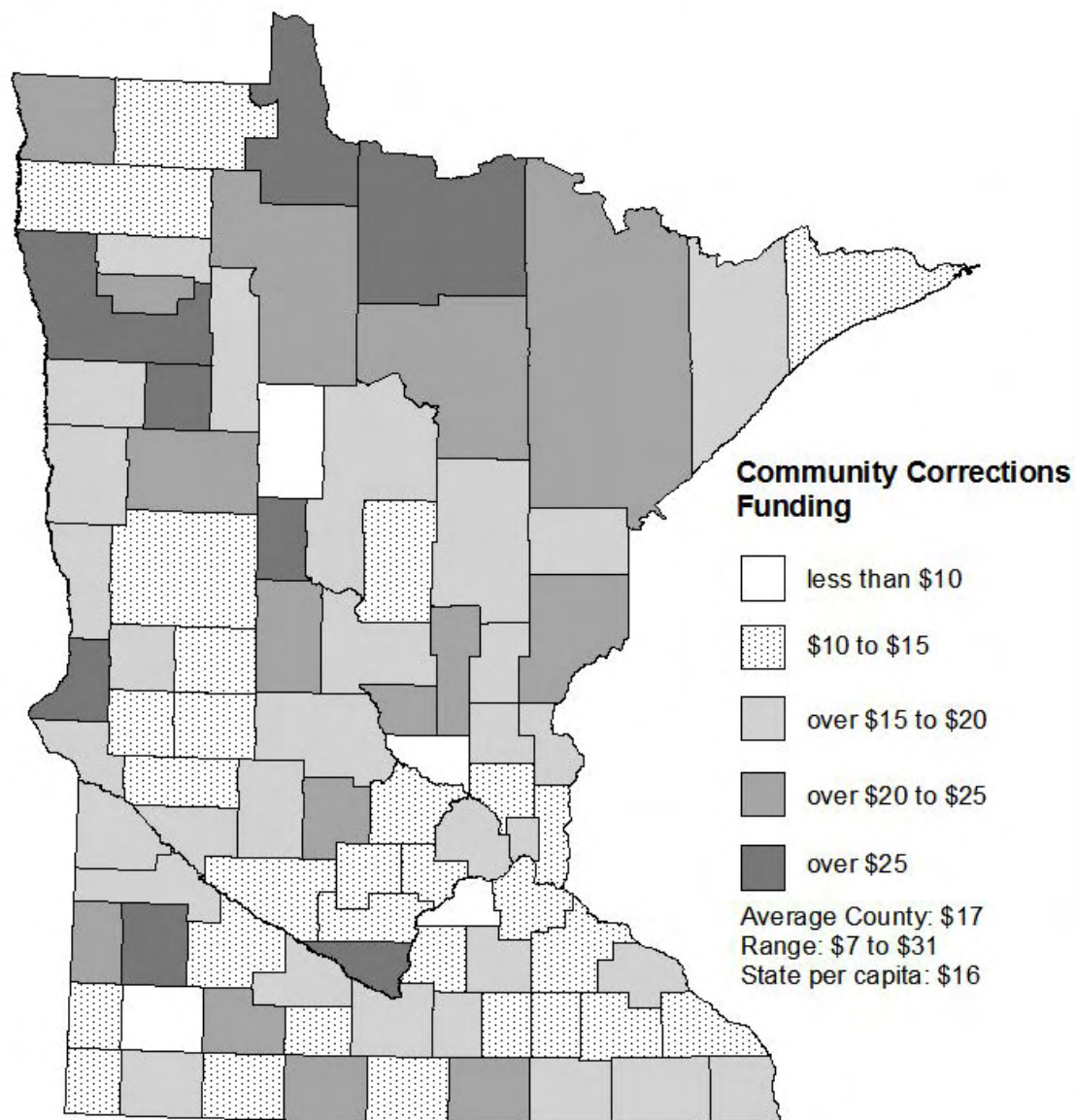
⁵ An additional \$15.3 million, not included in this report, was distributed for miscellaneous categorical services.

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.

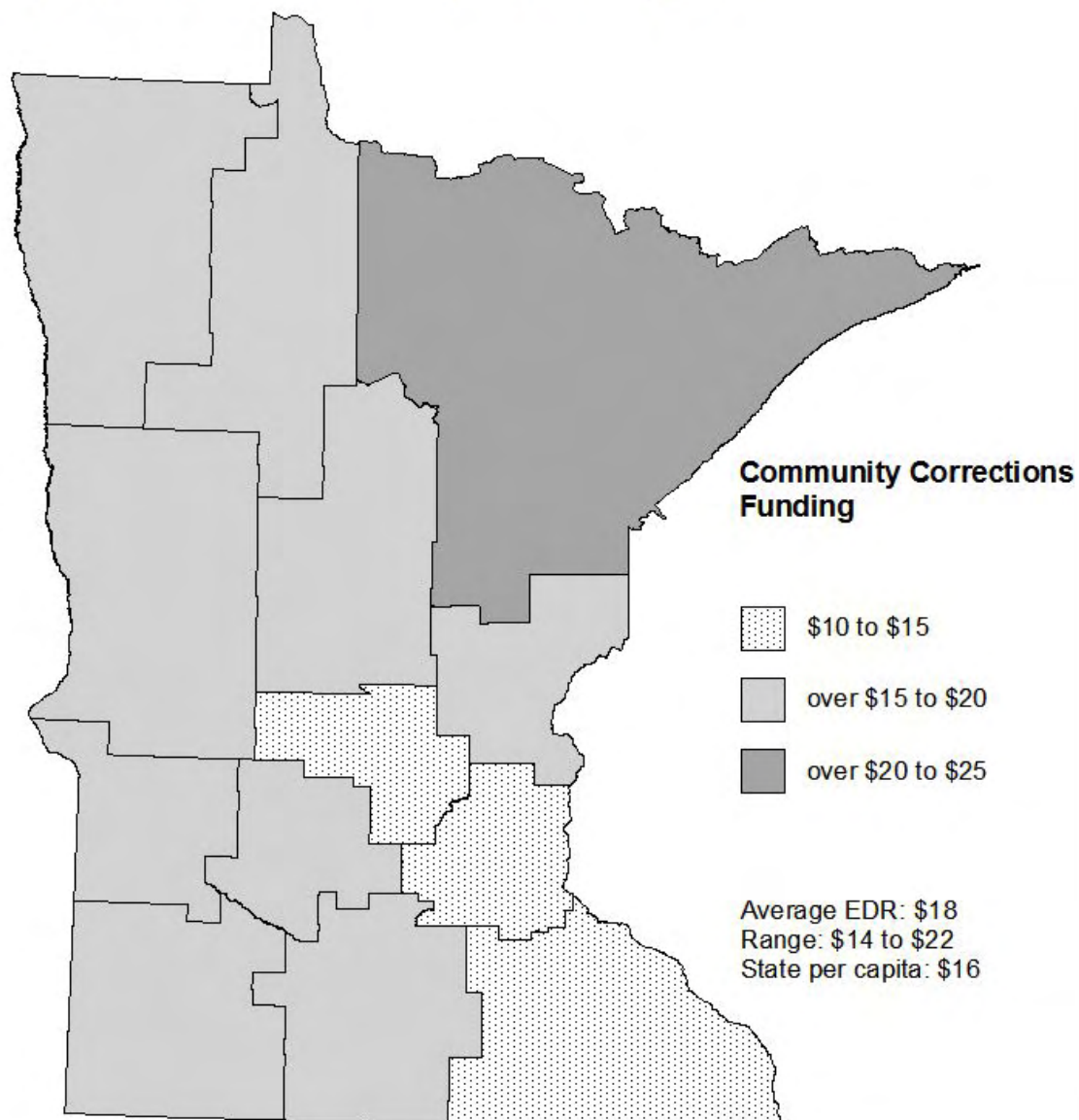
Region	Counties
Central Minnesota	Aitkin Crow Wing Morrison
DFO	Dodge Fillmore Olmsted
Tri-County	Norman Polk Red Lake
Arrowhead	Carlton Cook Koochiching Lake St. Louis
Region 6W	Chippewa Lac Qui Parle Swift Yellow Medicine
Rock/Nobles	Rock Nobles
Todd/Wadena	Todd Wadena

The community corrections funding data was obtained from the DOC.

Community Corrections Funding per capita, 2007 by County



Community Corrections Funding per capita, 2007 by Economic Development Region



The Past Five Years of Community Corrections Funding

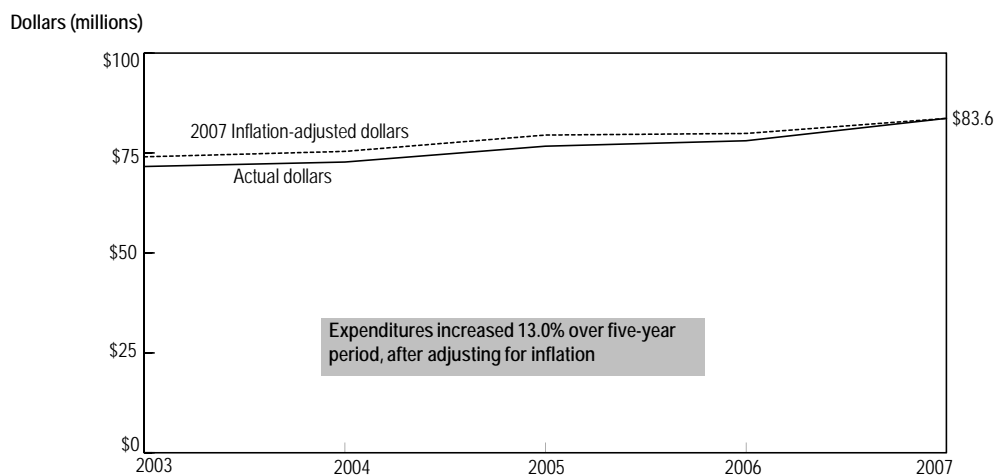
The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in current (actual) and constant (inflation-adjusted)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

Community Corrections Funding: 2003 to 2007

Current dollars, in thousands

	2003	2004	2005	2006	2007	5-Yr. Chg. Aid
State	\$71,581	\$72,752	\$76,664	\$78,052	\$83,622	17%
Northern Regions						
Northwest (1)	1,435	1,585	1,652	1,672	1,747	22
Headwaters (2)	1,401	1,314	1,514	1,500	1,628	16
Arrowhead (3)	6,095	6,228	6,666	6,734	7,154	17
West Central (4)	2,543	2,655	3,066	3,220	3,459	36
Five (5)	2,264	2,789	2,778	2,676	2,832	25
East Central (7E)	2,452	2,427	2,426	2,744	3,185	30
Southern Regions						
Six East (6E)	1,368	1,408	1,623	1,840	1,967	44
Upper MN Valley (6W)	622	745	687	726	795	28
Central MN (7W)	4,429	4,346	4,574	4,669	5,331	20
Southwest (8)	1,677	1,868	2,079	2,071	2,181	30
Nine (9)	3,160	3,217	3,465	3,578	3,981	26
Southeastern MN (10)	5,763	5,887	6,408	6,570	7,273	26
Total Nonmetro	\$33,211	\$34,468	\$36,937	\$38,000	\$41,533	25%
Metro Region						
Hennepin County	16,529	16,529	17,197	17,197	17,945	9
Ramsey County	9,197	9,197	9,604	9,604	9,972	8
Remaining Metro	12,644	12,558	12,925	13,251	14,171	12
Total Metro	\$38,370	\$38,284	\$39,727	\$40,053	\$42,088	10%

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

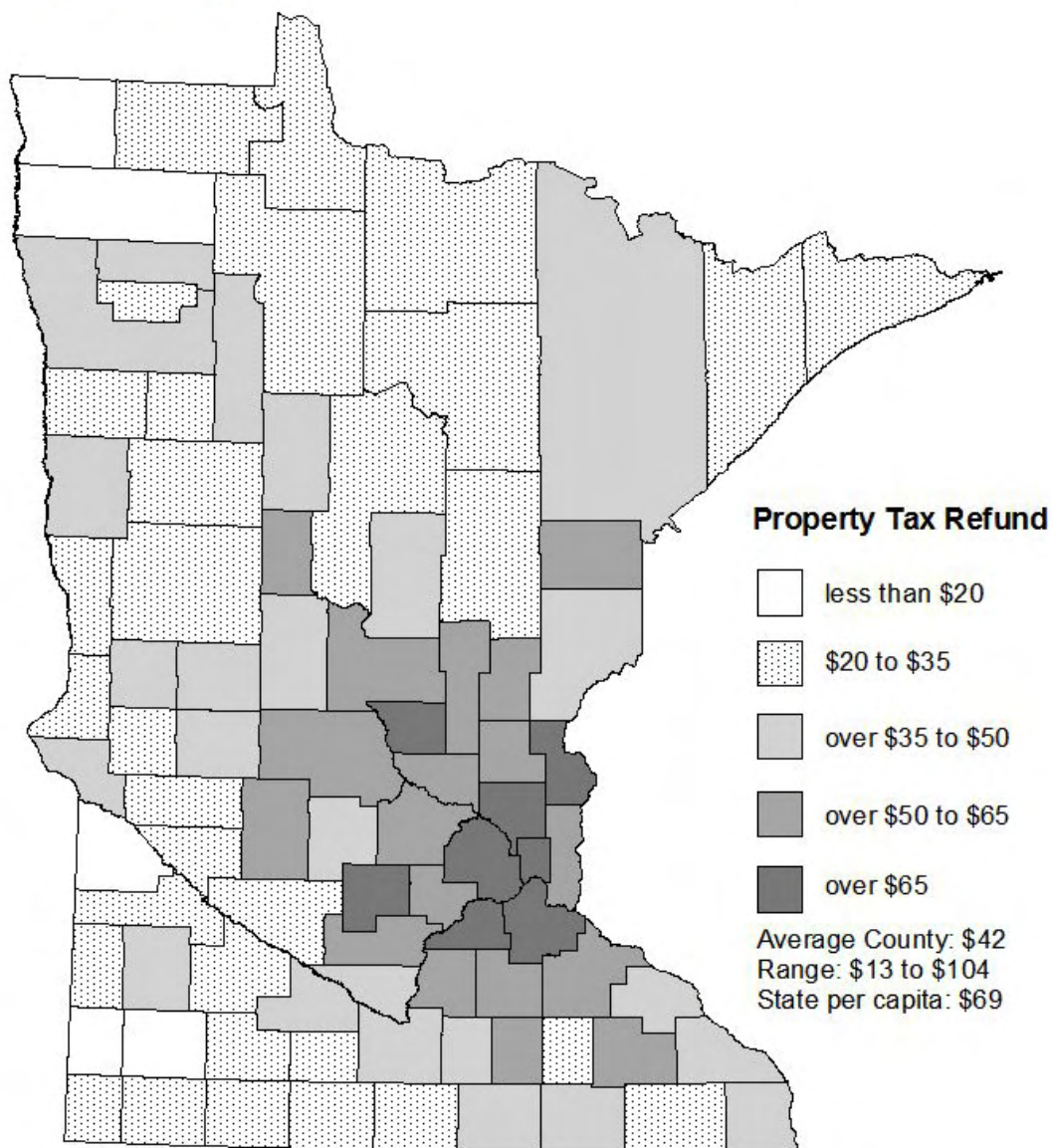
2006 Filed 2007 Property Tax Refund: \$363.5 million

The total property tax refunds for the 2006 returns filed in 2007 for homeowners and renters is \$363,511,660. The table below summarizes statewide data on the number of returns, amounts, and average dollar per return for the various types of filers.

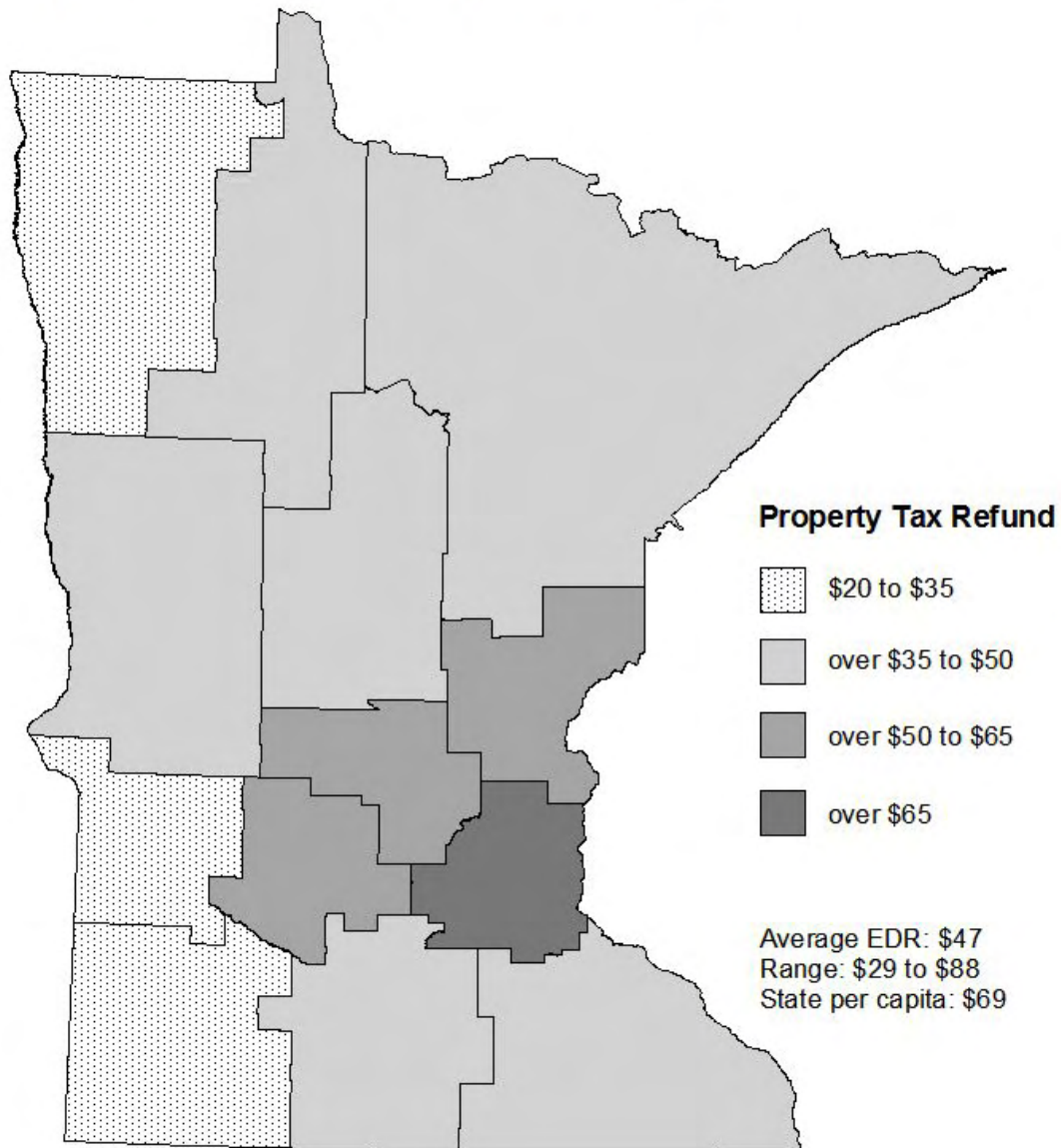
	Number of Returns (A)	Total Amount (B)	Net Amount per Return (C = B ÷ A)
Homeowners:⁶			
Senior/Disabled	120,691	\$80,909,899	\$670
Under 65 Years	<u>198,206</u>	<u>131,998,507</u>	<u>666</u>
Total Homeowners	318,897	\$212,908,406	\$668
Renters:			
Senior/Disabled	77,051	\$46,340,069	\$601
Under 65 Years	<u>196,738</u>	<u>104,263,185</u>	<u>530</u>
Total Renters	273,789	\$150,603,254	\$550
Total	592,686	\$363,511,660	\$613

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

Property Tax Refund per capita, 2006 filed 2007 by County



Property Tax Refund per capita, 2006 filed 2007 by Economic Development Region



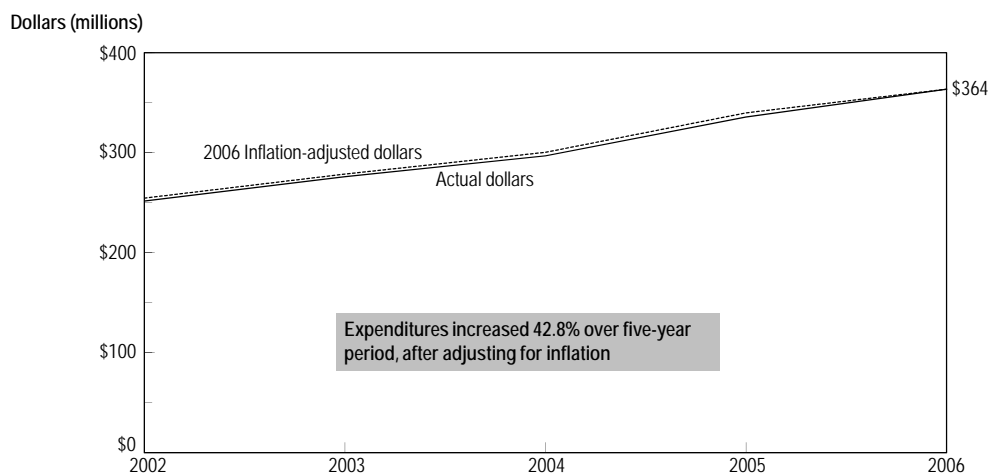
The Past Five Years of Property Tax Refund

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: 2002 (filed 2003) to 2006 (filed 2007)

Current dollars, in thousands						
	2002	2003	2004	2005	2006	5-Yr. Chg. Aid
State	\$251,542	\$275,907	\$296,860	\$335,470	\$363,512	45%
Northern Regions						
Northwest (1)	1,889	1,997	2,242	2,388	2,515	33
Headwaters (2)	2,071	2,205	2,421	2,665	2,919	41
Arrowhead (3)	11,337	12,176	12,500	13,358	14,290	26
West Central (4)	6,318	6,756	7,062	7,769	8,306	31
Five (5)	5,057	5,418	6,269	7,212	7,817	55
East Central (7E)	6,415	6,889	7,940	9,199	10,245	60
Southern Regions						
Six East (6E)	4,458	5,118	5,372	5,773	6,298	41
Upper MN Valley (6W)	1,195	1,249	1,236	1,321	1,365	14
Central MN (7W)	13,524	15,345	16,864	19,641	22,248	65
Southwest (8)	2,997	3,284	3,191	3,404	3,503	17
Nine (9)	7,195	7,589	8,311	9,334	10,142	41
Southeastern MN (10)	16,688	18,286	19,499	22,092	23,667	42
Total Nonmetro	\$79,145	\$86,313	\$92,908	\$104,156	\$113,314	43%
Metro Region						
Hennepin County	89,988	98,401	104,380	113,596	120,475	34
Ramsey County	33,733	37,467	39,697	44,690	49,243	46
Remaining Metro	48,676	53,727	59,875	73,027	80,480	65
Total Metro	\$172,397	\$189,594	\$203,952	\$231,314	\$250,198	45%

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

2007 Targeting Refunds: \$7.6 million

For returns filed in 2007 (for property taxes payable in 2007), 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 104,000 returns filed in 2007 for a total amount of \$7,560,040. The average refund per return was \$73. (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.

Two counties reported fewer than four claims for targeted refunds filed in 2007 by senior/disabled claimants (Cook and Kittson), and two counties reported fewer than four claims for nonsenior/nondisabled claimants (Cook and Kittson). 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

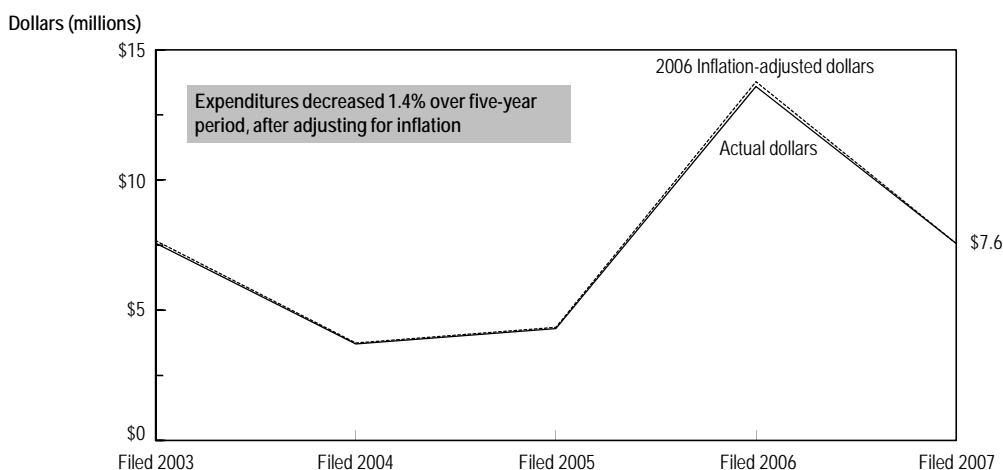
The table below shows the distribution of targeting refunds in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of targeting refund for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Targeting: 2003 through 2007

Current dollars, in thousands

	Filed 2003	Filed 2004	Filed 2005	Filed 2006	Filed 2007
State	\$7,579	\$3,704	\$4,300	\$13,592	\$7,560
Northern Regions					
Northwest (1)	10	11	40	59	31
Headwaters (2)	9	17	58	53	80
Arrowhead (3)	89	72	58	220	363
West Central (4)	72	46	174	273	132
Five (5)	76	50	410	284	181
East Central (7E)	114	36	147	232	186
Southern Regions					
Six East (6E)	98	218	69	138	135
Upper MN Valley (6W)	3	7	4	21	26
Central MN (7W)	236	235	215	659	536
Southwest (8)	20	63	28	70	93
Nine (9)	79	58	187	511	255
Southeastern MN (10)	438	429	274	818	592
Total Nonmetro	\$1,244	\$1,241	\$1,663	\$3,338	\$2,610
Metro Region					
Hennepin County	2,820	1,080	807	2,085	1,113
Ramsey County	1,252	755	371	2,445	2,537
Remaining Metro	2,263	628	1,458	5,723	1,300
Total Metro	\$6,335	\$2,463	\$2,636	\$10,254	\$4,950

Targeting Refunds



Property Tax Data

Property Tax Data

Payable 2007 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 2007 Market Value Homestead Credit: \$272.7 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 2007, the credit equaled \$272,673,363 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. The taxpayers still receive the credit. 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 2007 Market Value Agricultural Credit: \$25.1 million

The 2001 Legislature created a new market value agricultural credit for all agricultural homestead property, which was enhanced by the 2002 Legislature for taxes payable in 2003 and thereafter. In payable 2007, the credit equaled \$25,090,432 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. 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. The taxpayers still receive the credit.

Payable 2007 Miscellaneous Credits: \$22.5 million

The total of the miscellaneous property tax credits for 2007 is \$22,472,489. This includes the taconite homestead credit, disparity reduction credit, power line credit, agricultural preserves credit, county conservation credit, and disaster credit. A statewide breakdown of these miscellaneous credits is shown below.

Type of Credit	Amount
Taconite Homestead Credit	\$16,643,534
Disparity Reduction Credit ⁷	5,150,988
Power Line Credit	84,457
Agricultural Preserves Credit	296,868
County Conservation Credit	200,780
Disaster Credit	95,862
Total	\$22,472,489

Payable 2007 Taconite Homestead Credit: \$16.6 million

The taconite homestead credit is the largest of the miscellaneous credits. 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 \$5,167,114 is included in the \$16.6 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	\$899,914
Cook	481,282
Crow Wing	1,189,450
Itasca	4,150,473
Koochiching	4,058
Lake	1,153,791
St. Louis	8,764,566
Total	\$16,643,534

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.

Statewide Property Valuation: Assessment Year 2006

Market Valuation: \$518.7 billion

Net Tax Capacity: \$5.2 billion

This is the total real and personal property valuation for the 2006 assessment for taxes payable in 2007. The total market valuation is \$518,742,473,061, and the total net tax capacity is \$5,241,088,552. Net tax capacity is the value that results after the tax capacity class rates have been applied to the market values. The state totals exclude \$200,841,300 of market value and \$3,929,188 of net tax capacity that is located in JOBZ zones and exempt from property tax.

Payable 2007 Net Property Tax Levy: \$7.1 billion

The payable 2007 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 \$5,773 million of net tax capacity levy, \$618.2 million of market value levy, and \$691.0 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 2007 Net Property Tax Levy* (dollars in millions)	Percent
County	\$2,255	31.8%
City/Town:	1,744	24.6
City	\$1,558	
Town	186	
School District	1,828	25.8
Miscellaneous Districts:	564	8.0
Special Taxing Districts	263	
Tax Increment Financing	301	
Power Line	0.1	
State	691	9.8
Total, all districts	\$7,082	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 2007 Fiscal Disparity Distribution Levy

Type of Taxing District	Metro	Iron Range	Total
County	\$110,838,454	\$1,663,968	\$112,502,422
City	109,328,894	1,922,622	111,251,516
Town	1,075,080	252,401	1,327,481
School District	115,864,526	483,638	116,348,164
Special Taxing Districts	24,734,404	45,305	24,779,709
Total Fiscal Disparity Levy	\$361,841,358	\$4,367,935	\$366,209,293

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 2007 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 (\$618.2 million statewide) of property tax levies are spread on market value rather than on net tax capacity. Of this amount, \$587.4 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.

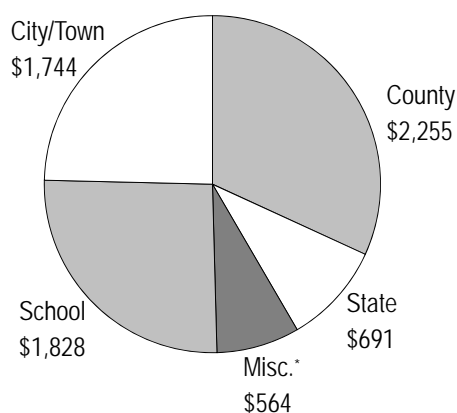
For purposes of the net tax capacity tax rate calculation

- "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.

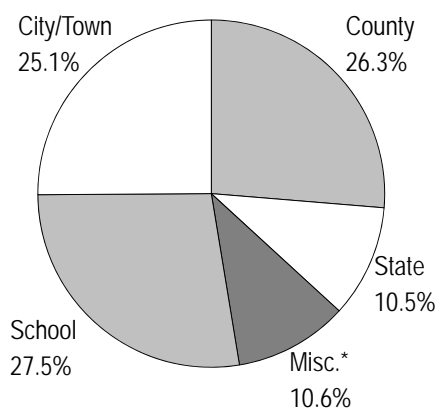
This rate represents the average local net tax capacity rate of taxation on all property.

**Payable 2007 Property Tax Levies
by Type of Taxing District**
\$7,082
(dollars in millions)

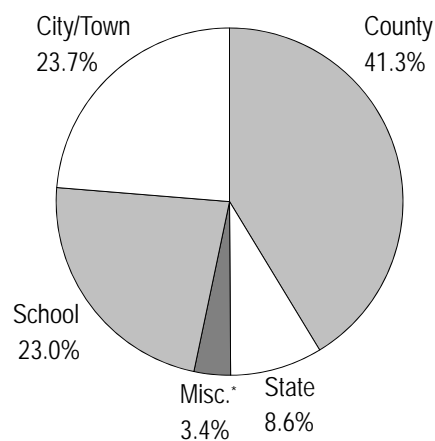
Statewide



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 2006 tax base (filed in 2007) 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 2006 ranged from 5.35 percent to 7.85 percent. In 2006, Minnesota allowed a refundable dependent care credit of up to \$720 for one child and \$1,440 for two or more children, a refundable credit of up to \$1,000 per child for K-12 education expenses, and a working family credit tied to the federal earned income credit. The maximum working family credit was \$1,587.

Tax Amount and Reporting

2006 Filed 2007 Individual Income Tax: \$6,638.6 million

The total amount of the 2006 individual income tax returns filed in 2007 is \$6,638,576,351. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence.⁸ The state total includes \$266.2 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 \$6,372.4 million collected from Minnesota residents.

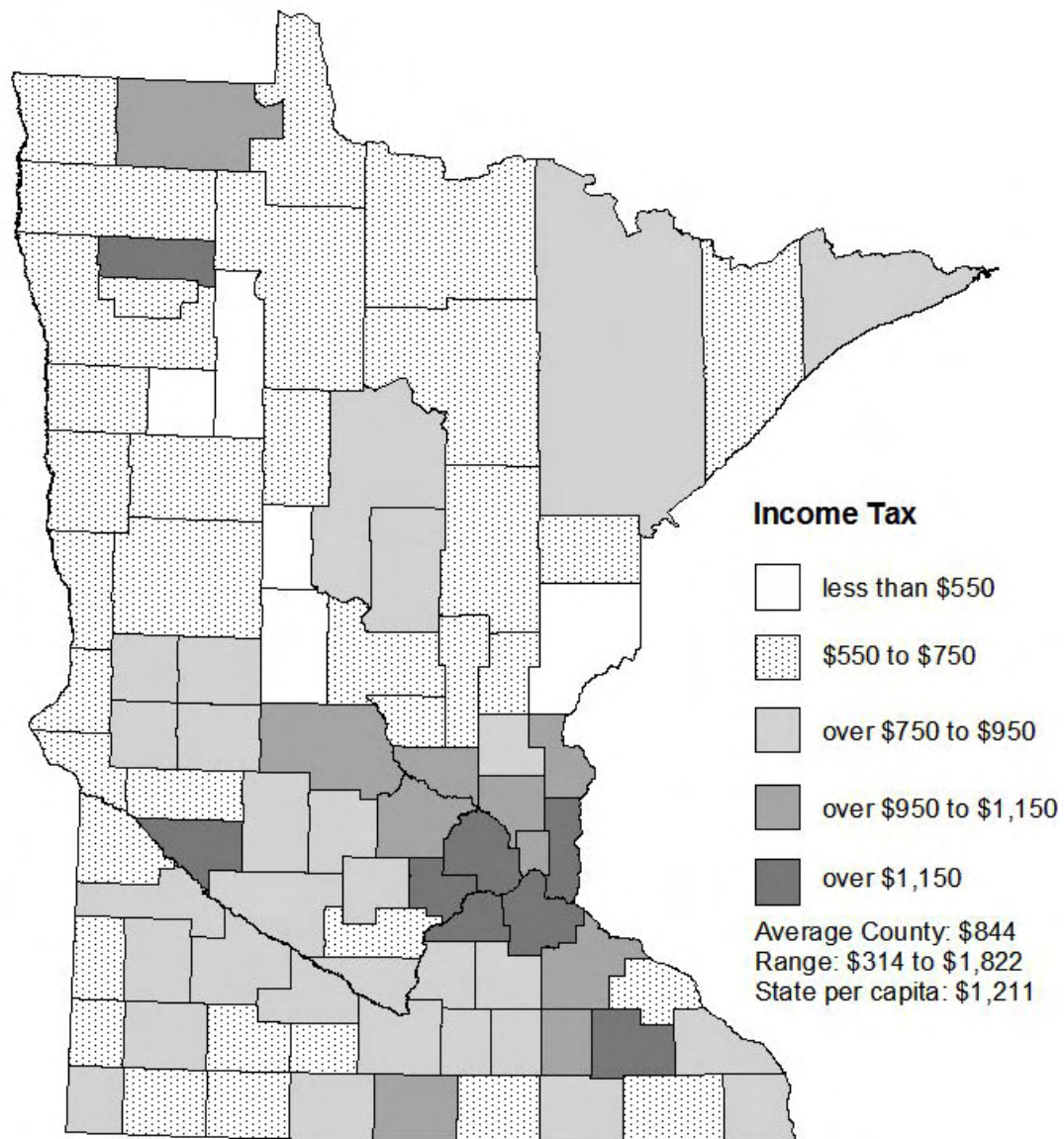
Individual income tax data was obtained from the Department of Revenue.

Recent Law Changes

Minnesota has conformed with all major changes made in the federal tax code through tax year 2009.

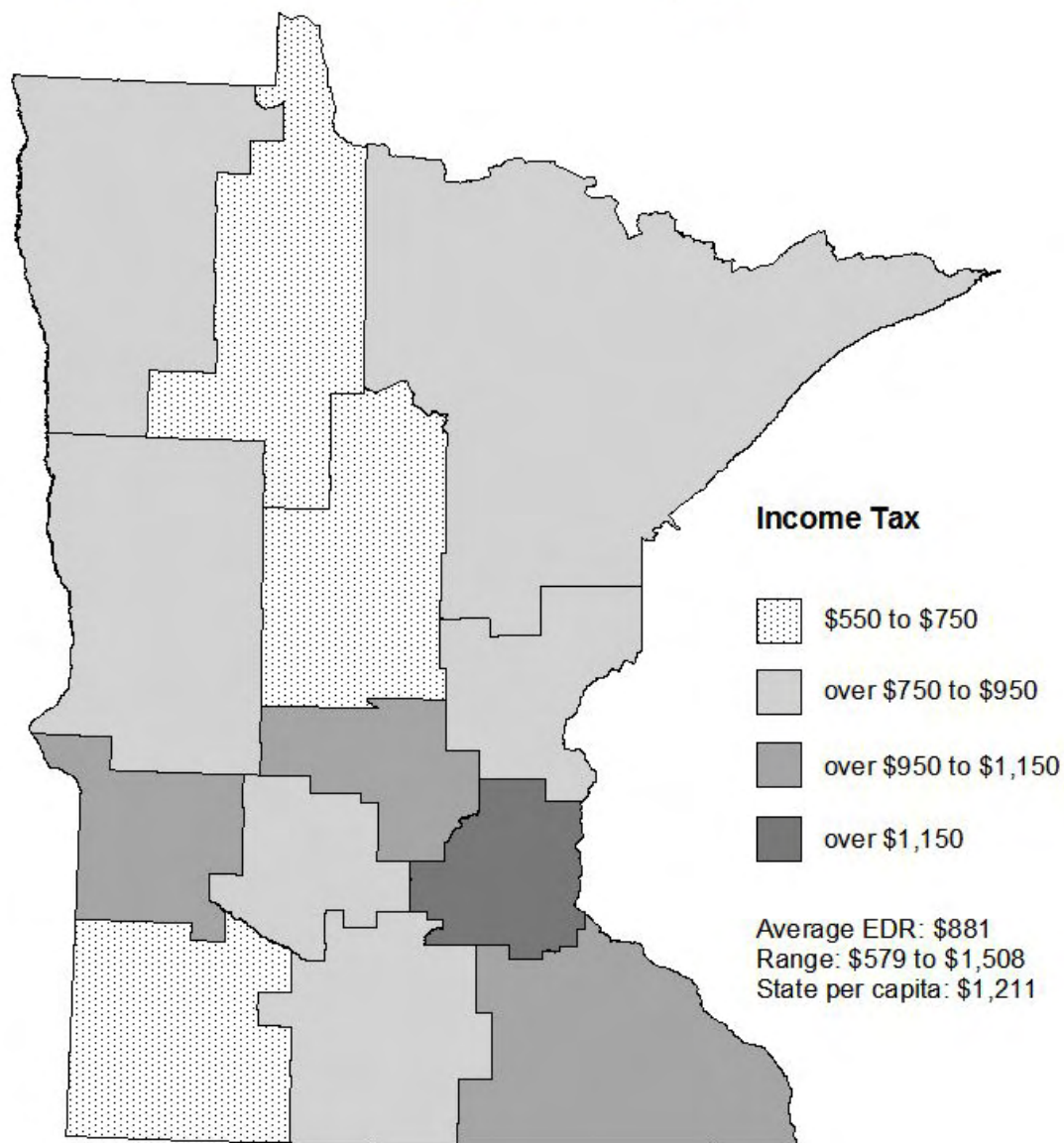
⁸ The Department of Revenue used a new method of assigning returns to counties beginning in 2003, resulting in some shifting in comparison to previous years' data.

Individual Income Tax per capita, 2006 by County*



* Minnesota residents only.

Individual Income Tax per capita, 2006 by Economic Development Region*



* Minnesota residents only.

The Past Five Years of Individual Income Tax

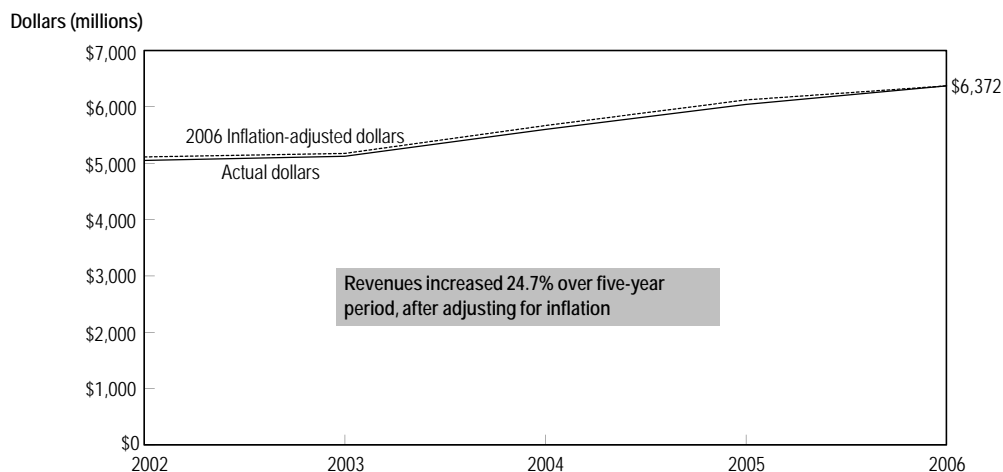
The table below shows the distribution of individual income tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of individual income tax for that same period in current (actual) and constant (inflation-adjusted) dollars.

Individual Income Tax, Residents Only: 2002 to 2006

Current dollars, in thousands

	2002	2003	2004	2005	2006	5-Yr. Chg. Tax
State	\$5,048,691	\$5,122,292	\$5,599,480	\$6,042,335	\$6,372,357	26%
Northern Regions						
Northwest (1)	58,728	57,745	65,627	74,307	78,529	34
Headwaters (2)	38,955	37,488	40,830	42,888	46,227	19
Arrowhead (3)	218,359	208,111	224,667	238,492	250,751	15
West Central (4)	134,629	132,850	146,375	155,803	169,223	26
Five (5)	98,430	87,856	97,331	107,117	112,999	15
East Central (7E)	108,231	102,526	111,339	119,732	123,479	14
Southern Regions						
Six East (6E)	83,173	80,316	90,319	96,106	103,681	25
Upper MN Valley (6W)	27,904	27,139	29,795	32,814	46,306	66
Central MN (7W)	298,883	305,538	332,929	359,479	382,680	28
Southwest (8)	71,919	65,117	71,981	77,248	86,626	20
Nine (9)	155,364	151,411	159,413	184,122	200,011	29
Southeastern MN (10)	389,170	385,470	418,995	435,674	475,143	22
Total Nonmetro	\$1,683,745	\$1,641,568	\$1,789,600	\$1,923,781	\$2,075,654	23%
Metro Region						
Hennepin County	1,564,614	1,636,961	1,810,745	1,999,756	2,071,810	32
Ramsey County	494,449	494,879	531,724	553,639	587,561	19
Remaining Metro	1,305,883	1,348,884	1,467,411	1,565,158	1,637,332	25
Total Metro	\$3,364,947	\$3,480,724	\$3,809,880	\$4,118,553	\$4,296,703	28%

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 2007 Sales/Use Tax: \$4.71 billion (gross)
\$4.49 billion (net after refunds)

A total of \$4,708,297,055 in state sales/use taxes was collected during calendar year 2007. The net amount of sales/use tax after the reduction of capital equipment refunds of \$217.8 million was \$4,490,477,329. Of the \$4.49 billion in net sales taxes, about \$737 million was collected from returns filed by out-of-state taxpayers, resulting in \$3.8 billion allocated to Minnesota.

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

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 December 2007, the cities of Albert Lea, Austin, Baxter, Bemidji, Brainerd, Hermantown, Mankato, Minneapolis, New Ulm, Owatonna, Proctor, Rochester, St. Paul, Two Harbors, Willmar, 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, and Hennepin County imposed a 0.15-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 2007, total capital equipment refunds are \$217.8 million. The data in the historical table and graph on page 70 have been adjusted to reflect refund claims.

Amounts Not Allocated to Minnesota

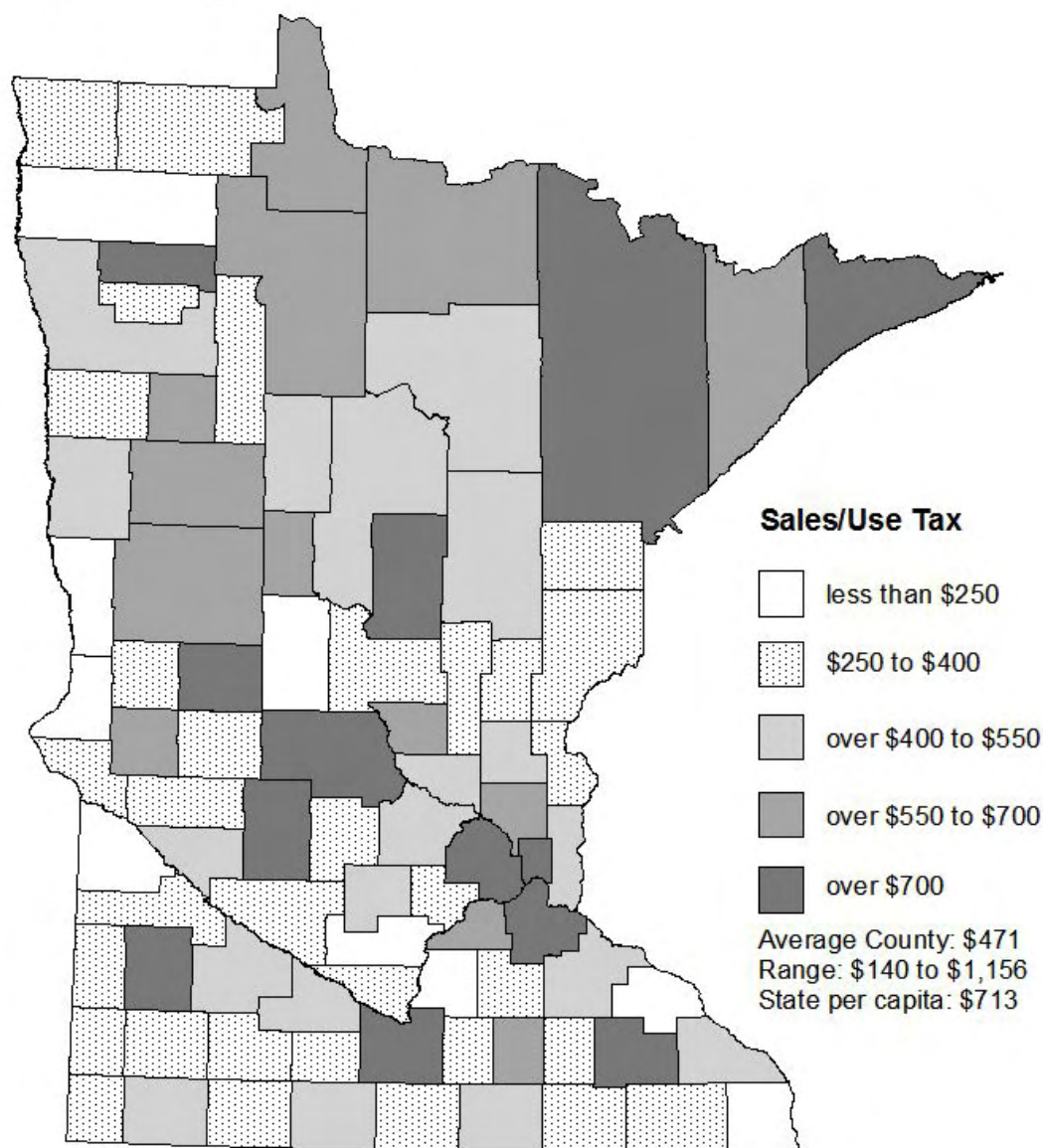
About \$737 million of sales/use taxes are collected from returns filed by out-of-state taxpayers. This amount was not allocated to Minnesota in this report since the taxpayer’s residence and/or place of business is unknown, nor is it included in the five-year historical table on page 70. The table on the following page lists the amounts and percentages since 2000.

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

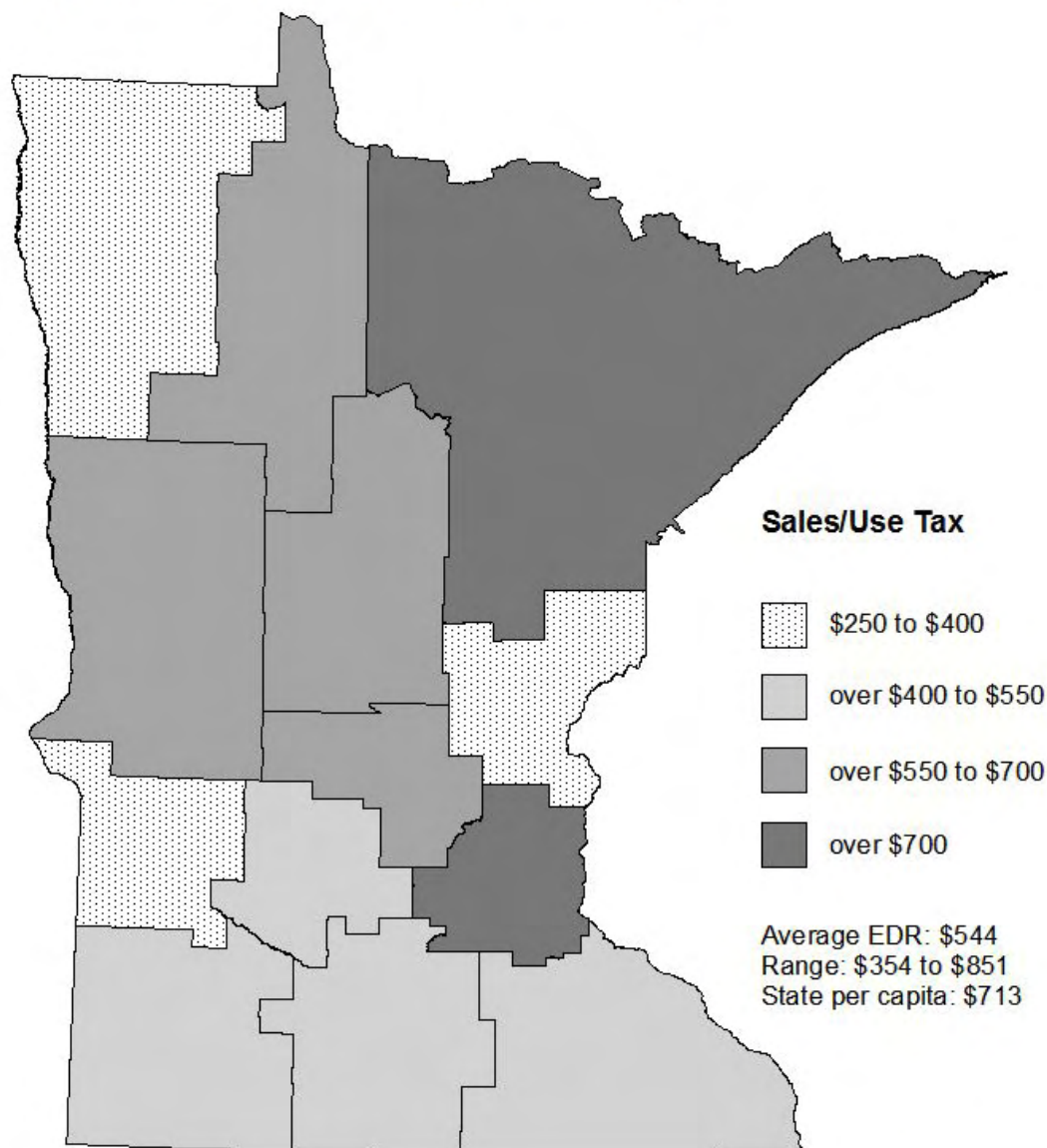
	Allocated to Minnesota		Not Allocated to Minnesota		
Year	Amount	Percent	Amount	Percent	Total
2000	\$3,023,456	83.0%	\$617,195	17.0%	\$3,640,651
2001 (est.)	3,049,109	82.2	661,987	17.8	3,711,096
2002 (est.)	3,281,839	85.7	547,051	14.3	3,828,890
2003	3,369,933	86.3	536,793	13.7	3,906,727
2004	3,542,797	85.9	579,820	14.1	4,122,617
2005	3,625,842	84.7	652,956	15.3	4,278,798
2006	3,729,834	84.2	701,410	15.8	4,431,245
2007	3,753,243	83.6	737,234	16.4	4,490,477

Most of these dollars are sales made by out-of-state businesses to Minnesota residents, which are reported on a single non-Minnesota return. As that amount grows, it becomes more and more of a concern that it should somehow be allocated to the various Minnesota counties. The amount not allocated to Minnesota has remained in the 14 percent to 18 percent range since 2000.

Sales/Use Tax per capita, 2007 by County



Sales/Use Tax per capita, 2007 by Economic Development Region



The Past Five Years of Sales/Use Tax

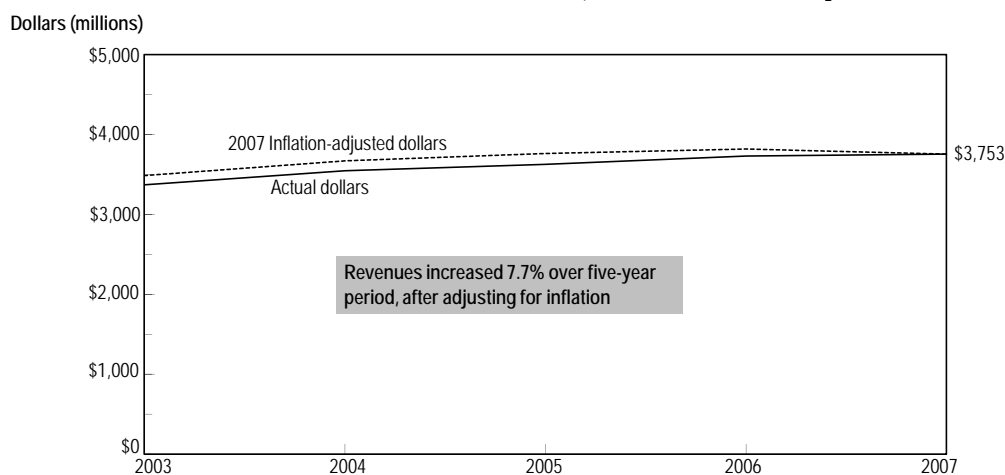
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Sales/Use Tax, Residents Only: 2003 to 2007

Current dollars, in thousands

	2003	2004	2005	2006	2007	5-Yr. Chg.
State	\$3,369,933	\$3,542,797	\$3,625,842	\$3,729,834	\$3,753,243	11%
Northern Regions						
Northwest (1)	27,948	30,466	27,577	28,772	33,610	20
Headwaters (2)	39,607	42,604	43,183	42,969	44,779	13
Arrowhead (3)	204,118	215,696	225,092	234,643	229,220	12
West Central (4)	110,946	121,105	123,805	125,981	134,044	21
Five (5)	88,299	93,736	93,229	92,885	94,585	7
East Central (7E)	54,588	58,598	58,996	56,074	56,708	4
Southern Regions						
Six East (6E)	54,976	60,538	62,402	66,822	60,745	10
Upper MN Valley (6W)	14,383	15,181	15,270	15,778	16,802	17
Central MN (7W)	199,262	213,025	219,252	227,772	223,554	12
Southwest (8)	47,012	48,303	52,420	53,789	58,595	25
Nine (9)	104,452	111,242	113,035	119,451	122,698	17
Southeastern MN (10)	229,852	244,013	242,908	246,750	252,641	10
Total Nonmetro	\$1,175,441	\$1,254,507	\$1,277,168	\$1,311,687	\$1,327,982	13%
Metro Region						
Hennepin County	1,177,365	1,210,716	1,240,319	1,277,377	1,289,995	10
Ramsey County	377,276	385,647	394,259	420,235	416,132	10
Remaining Metro	639,851	691,927	714,096	720,536	719,134	12
Total Metro	\$2,194,492	\$2,288,290	\$2,348,674	\$2,418,147	\$2,425,262	11%

Statewide Sales/Use Tax, Residents Only



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 lists the allocation of the motor vehicle sales tax revenues from fiscal year 2004 through fiscal year 2012 and thereafter.

Allocation of Motor Vehicle Sales Tax Revenues

	FY 2004-2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012+
Highway user tax distribution fund	30.00%	38.25%	44.25%	47.50%	54.50%	60.00%
County state-aid highway fund	0.65					
Municipal state-aid highway fund	0.17					
Metropolitan transit	21.50	24.00	27.75	31.50	35.25	36.00
Greater Minnesota transit	1.43	1.50	1.75	4.75	4.00	4.00
General fund	46.25	36.25	26.25	16.25	6.25	0.00

Tax Amount and Reporting

Calendar Year 2007 Motor Vehicle Sales Tax: \$525.2 million

The total 2007 motor vehicle sales tax is \$525,155,738. The Department of Public Safety collects the motor vehicle sales tax. Due to the method of collection, the amount of actual tax liability from each county is not available. However, since the motor vehicle sales tax is an important revenue source for the state, an estimate was made on how much the taxpayers in each county paid.

Two main factors were used in determining an estimated tax amount for each county. First, the number of passenger vehicles and pickup trucks registered in each county in 2007 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 registration 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 registration tax), comparing each county to the state. The results of each distribution were then weighted equally to allocate the \$525.2 million tax revenue to the 87 counties.

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

Recent Law Changes

2005 Laws:

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.⁹

At the 2006 general election, the voters approved the constitutional amendment dedicating all motor vehicle sales tax revenue to transportation purposes. The amendment specified that 63.75 percent must be dedicated to transportation purposes in fiscal year 2008, growing by 10 percent per year until it reaches 100 percent in fiscal year 2012.

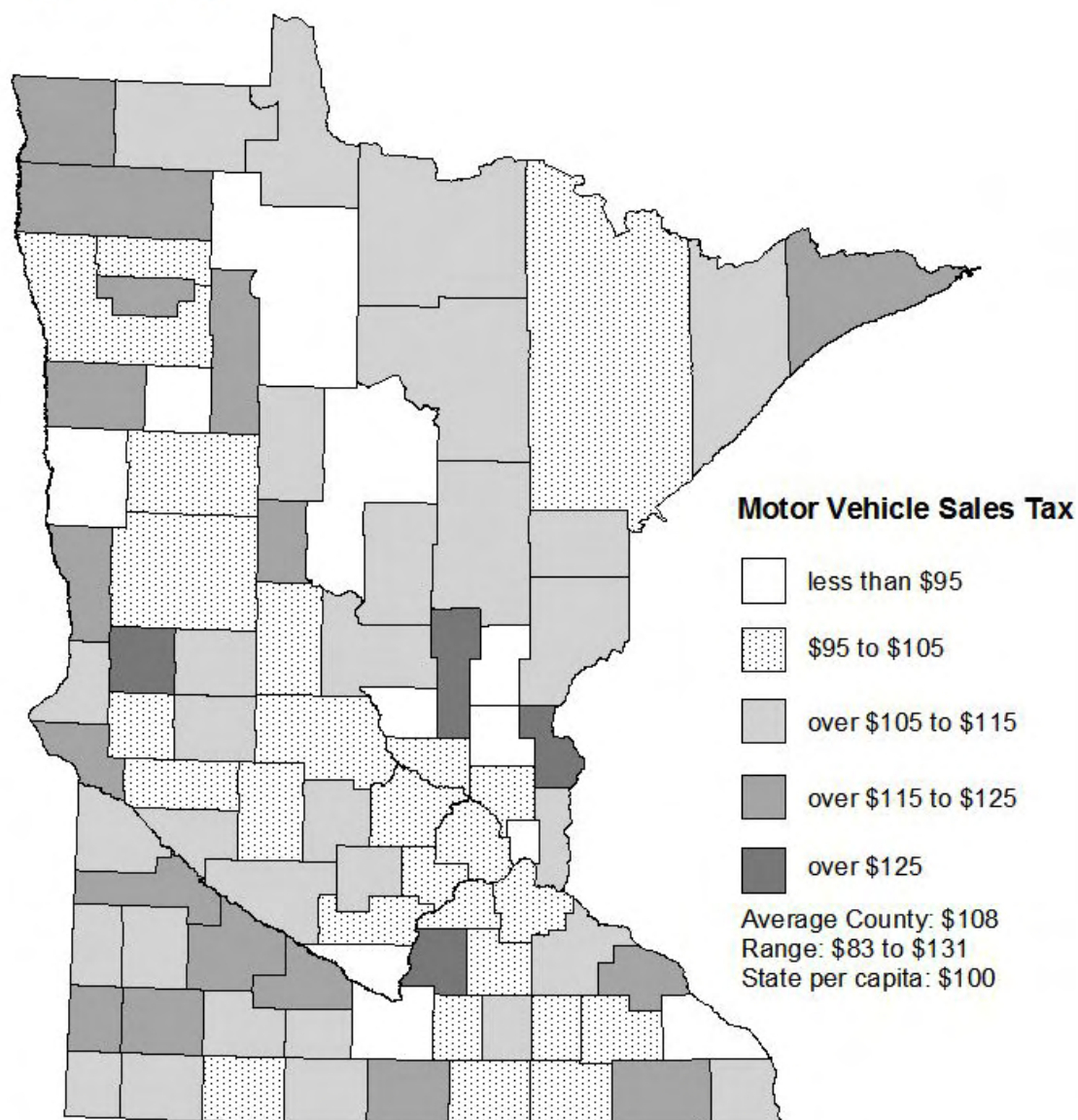
The constitutional language also requires that “no more than 60 percent” of the revenue go to the Highway User Tax Distribution (HUTD) fund, and “not less than 40 percent” go to public transit assistance (Minn. Const. art. XIV, sec. 13). These distribution limits, which establish a ceiling for allocation to highways and a floor for the allocation to transit, are referred to as the “60/40 split.” Within the distribution limits, the Constitution allows legislation to set the actual division between highways and transit.

2007 Laws:

2007 legislation established a motor vehicle sales tax phase-in schedule, shown in the table on the preceding page. In fiscal year 2012, after the phase-in is fully completed, the revenues will be distributed 60 percent to highways and 40 percent to transit, with the transit portion divided 36 percent for the metropolitan area and 4 percent for greater Minnesota.

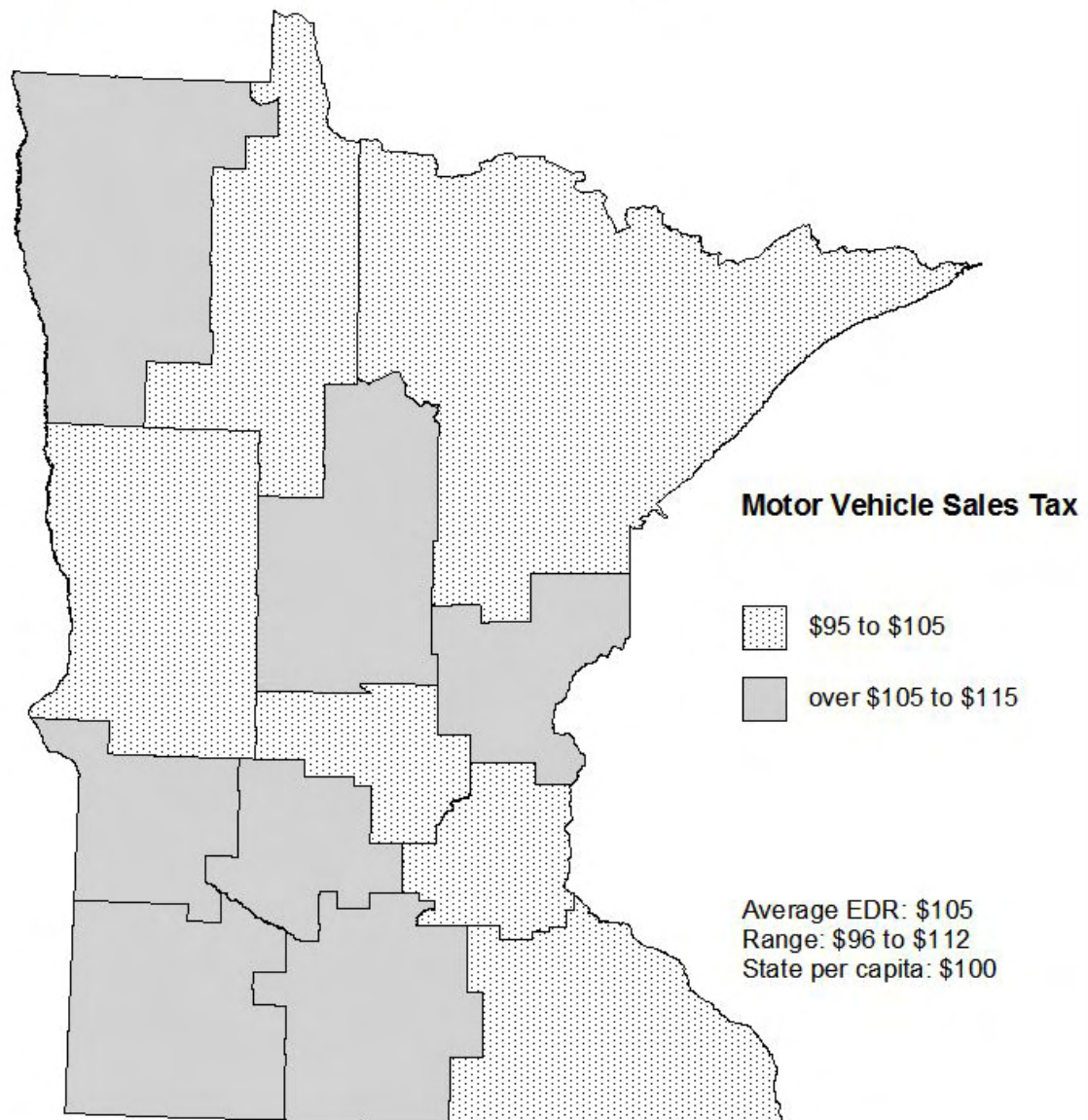
⁹ The 2005 transportation bill (Laws 2005, ch. 88) was vetoed by the governor, but since constitutional amendments are not subject to veto, the amendment was put before the voters in November 2006.

Motor Vehicle Sales Tax per capita, 2007 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, 2007 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.

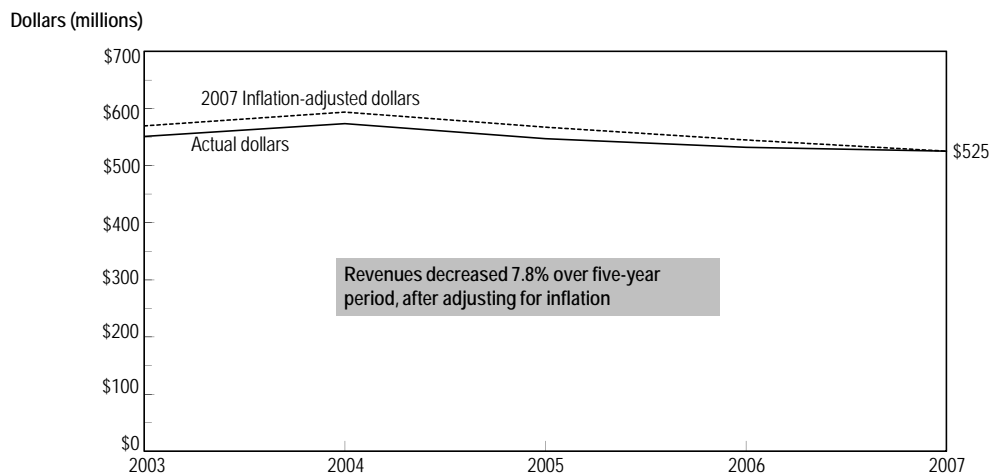
Motor Vehicle Sales Tax: 2003 to 2007

Current dollars, in thousands

	2003	2004*	2005	2006	2007	5-Yr. Chg. Tax
State	\$550,857	\$573,347	\$547,203	\$532,261	\$525,156	-5%
Northern Regions						
Northwest (1)	9,979	10,424	9,861	9,644	9,530	-5
Headwaters (2)	7,824	8,253	7,885	7,708	7,641	-2
Arrowhead (3)	35,508	36,976	35,183	33,916	33,323	-6
West Central (4)	23,652	24,879	23,740	22,967	22,678	-4
Five (5)	17,793	18,824	17,973	17,616	17,384	-2
East Central (7E)	17,225	18,281	17,612	18,475	17,964	4
Southern Regions						
Six East (6E)	13,541	14,122	13,433	13,077	12,795	-6
Upper MN Valley (6W)	5,575	5,809	5,498	5,400	5,321	-5
Central MN (7W)	38,431	40,794	39,518	39,449	39,035	2
Southwest (8)	13,662	14,315	13,607	13,174	13,010	-5
Nine (9)	24,794	25,882	24,613	24,679	24,189	-2
Southeastern MN (10)	52,425	54,598	52,003	50,817	49,841	-5
Total Nonmetro	\$260,410	\$273,158	\$260,926	\$256,923	\$252,710	-3%
Metro Region						
Hennepin County	118,059	120,916	114,287	110,979	109,400	-7
Ramsey County	51,701	52,992	49,835	46,251	46,025	-11
Remaining Metro	120,687	126,281	122,154	118,109	117,020	-3
Total Metro	\$290,447	\$300,189	\$286,277	\$275,338	\$272,445	-6%

* Revised amount.

Statewide Motor Vehicle Sales Tax



Motor Vehicle Registration Tax

Program Description

The **motor vehicle registration 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 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 2007 Motor Vehicle Registration Tax: \$489.5 million

The total motor vehicle registration tax for calendar year 2007 was \$489,540,415. 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 84 for description of the allocation of the Highway User Tax Distribution Fund.)

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

Recent Law Changes

2000 Changes:

The 2000 Legislature decreased the motor vehicle registration 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

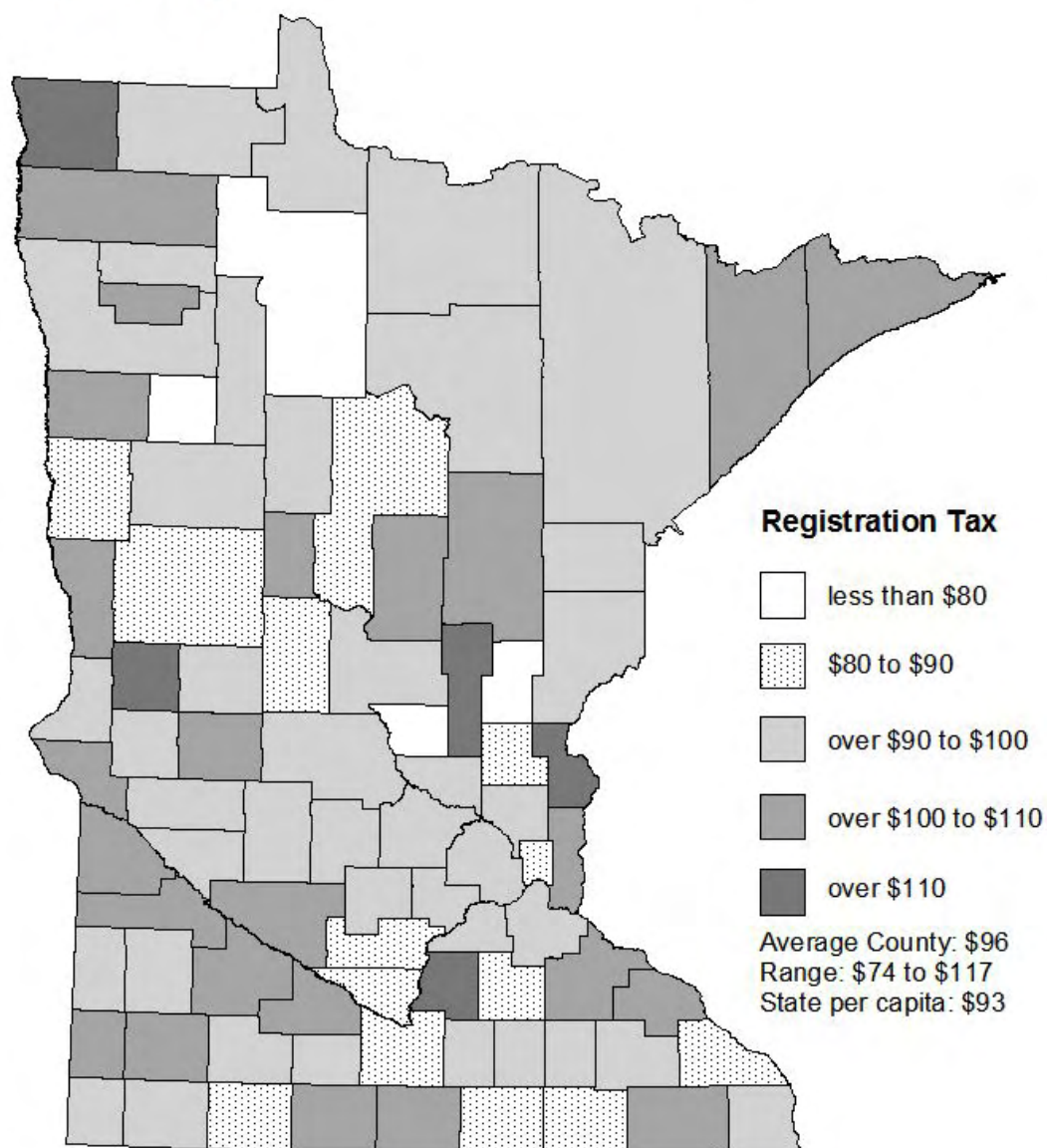
* Base value decreases as the vehicle gets older.

2008 Changes:

The 2008 Legislature restructured the registration tax for passenger vehicles by:

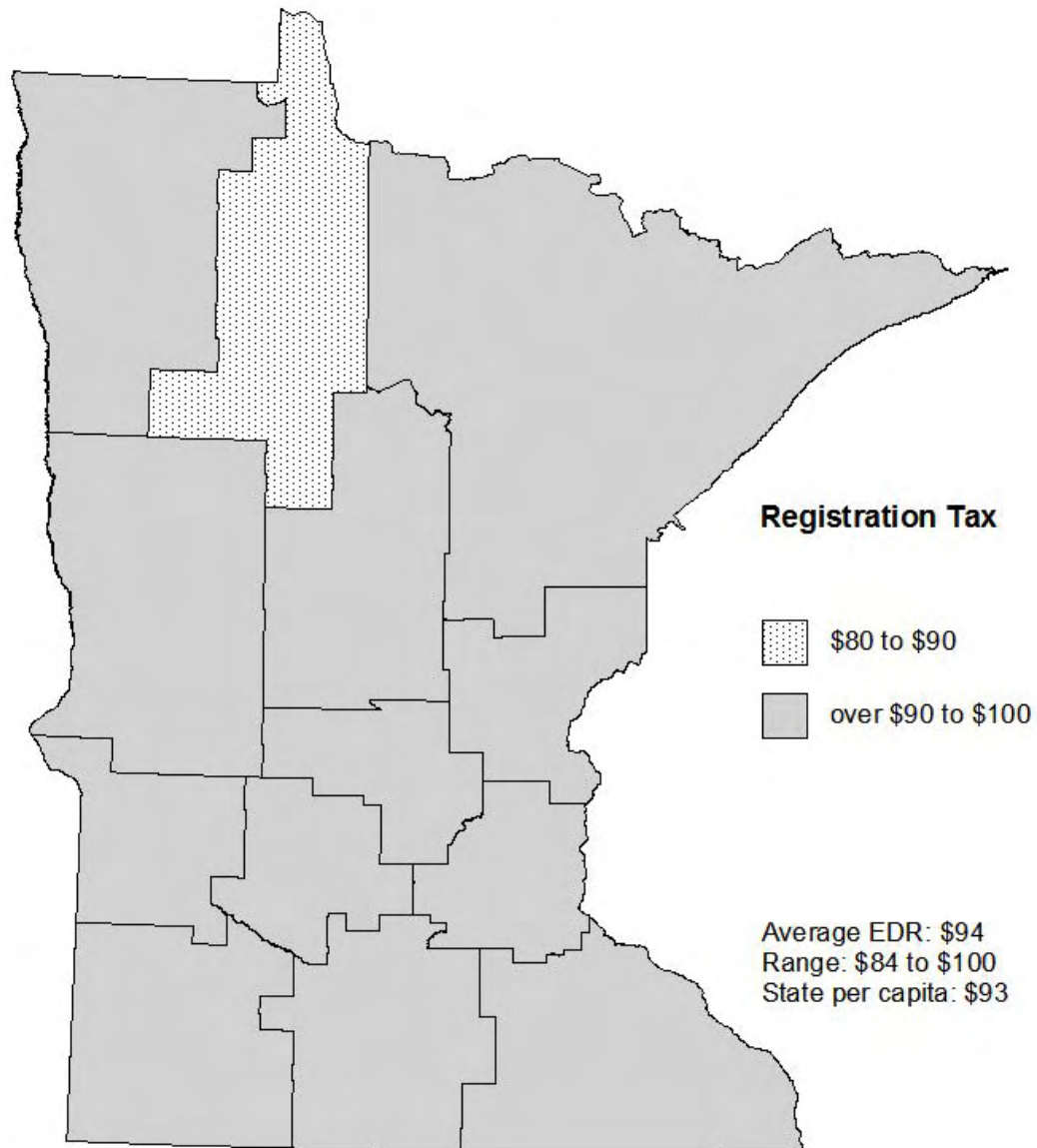
- eliminating the maximum of \$189 in the first registration renewal and \$99 in subsequent renewals;
- amending the vehicle depreciation schedule, which is the basis for a vehicle's valuation in collecting the tax (it is a decreasing percentage of the vehicle's original value as the vehicle gets older); and
- restricting the tax changes so that the amount owed for vehicles previously registered in Minnesota does not increase from the amount paid in previous years (regardless of whether vehicle ownership changes).

Motor Vehicle Registration Tax per capita, 2007 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 Registration Tax per capita, 2007 by Economic Development Region



The Past Five Years of the Motor Vehicle Registration Tax

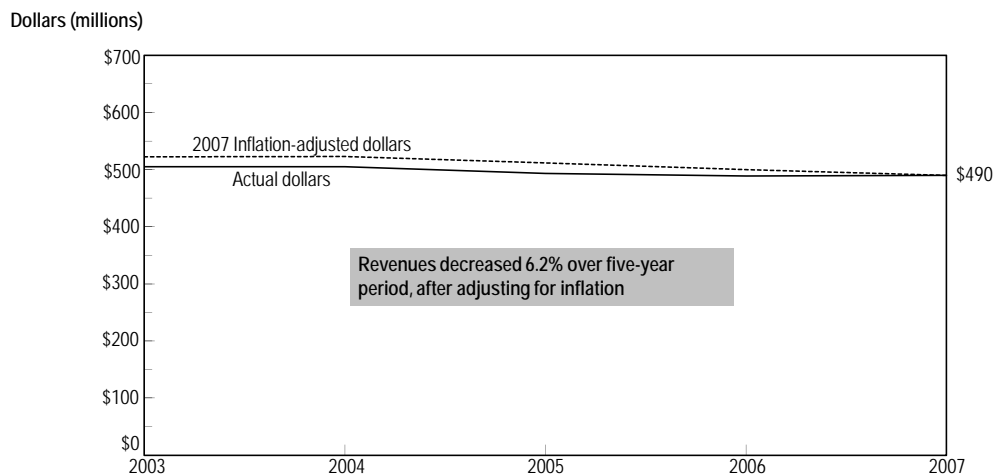
The table below shows the distribution of the motor vehicle registration tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle registration tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle Registration Tax: 2003 to 2007

Current dollars, in thousands

	2003	2004	2005	2006	2007	5-Yr. Chg. Tax
State	\$504,950	\$504,901	\$493,255	\$488,538	\$489,540	-3%
Northern Regions						
Northwest (1)	8,559	8,633	8,351	8,303	8,368	-2
Headwaters (2)	6,706	6,812	6,684	6,652	6,692	0
Arrowhead (3)	31,292	31,514	30,798	30,231	30,138	-4
West Central (4)	20,369	20,745	20,293	20,074	20,126	-1
Five (5)	15,388	15,778	15,395	15,370	15,329	0
East Central (7E)	15,105	15,480	15,239	16,279	15,967	6
Southern Regions						
Six East (6E)	11,792	11,871	11,514	11,445	11,388	-3
Upper MN Valley (6W)	4,747	4,802	4,645	4,678	4,705	-1
Central MN (7W)	34,807	35,639	35,343	35,981	35,999	3
Southwest (8)	11,628	11,791	11,499	11,376	11,474	-1
Nine (9)	21,599	21,762	21,183	21,777	21,663	0
Southeastern MN (10)	46,627	46,723	45,590	45,501	45,236	-3
Total Nonmetro	\$228,619	\$231,549	\$226,534	\$227,667	\$227,084	-1%
Metro Region						
Hennepin County	111,938	109,542	105,792	105,548	105,774	-6
Ramsey County	48,339	47,573	45,894	42,548	43,393	-10
Remaining Metro	116,053	116,237	115,034	112,775	113,290	-2
Total Metro	\$276,330	\$273,353	\$266,720	\$260,871	\$262,456	-5%

Statewide Motor Vehicle Registration 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 have been taxed at a rate of 20 cents per gallon since 1988.¹⁰ Beginning April 1, 2008, a rate increase is phased in whereby by July 1, 2012, the rate will be 28.5 cents per gallon. Aviation fuels are subject to a graduated, declining tax rate from 5 cents per gallon based on the number of gallons used during the calendar year.¹¹

Tax Amount and Reporting

Calendar Year 2007 Motor Fuels Tax: \$644.4 million

The total net amount after refunds of the motor fuels tax for calendar year 2007 was \$644,391,604. 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. In 2006 about 46 percent of this 5-percent set-aside was used for town roads and town bridges. The rest went into a “flexible fund” that was primarily used 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 registration 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 2007 as a proportion of the total vehicle miles traveled within the state in 2007.

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

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

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

Recent Law Changes

The 2008 transportation finance act provided for a phased-in increase in the motor fuels tax. The tax increased by 2 cents to 22 cents per gallon on April 1, 2008, and the rate is further phased in up to 28.5 cents per gallon by July 1, 2012, as shown in the table below. Beginning in 2009, low-income individuals may claim a refundable income tax credit of \$25 to offset the motor fuels tax increase.

The 2008 act provided for the revenues resulting from the 5-cent increase to be distributed 40 percent based on each county's share of motor vehicle registrations and 60 percent based on each county's share of construction needs.

The following table contains the phase-in schedule of motor fuel tax rates. The \$644.4 million in motor fuels tax for 2007 includes tax collected on all fuels shown in the table.

Motor Fuel Tax Phase-in Rates

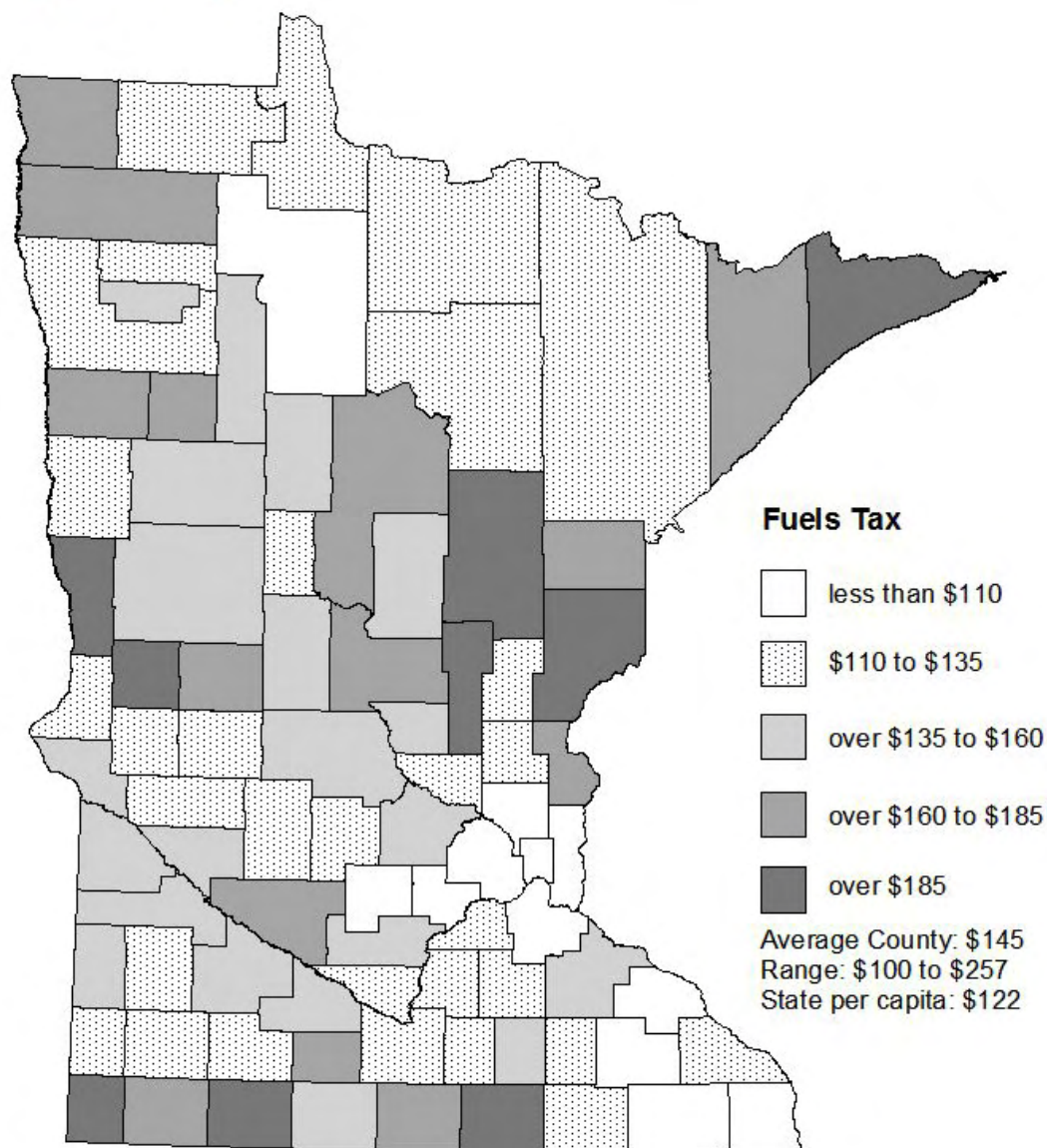
(cents)

Type of Fuel	Through 3/31/08	4/1/08 – 7/31/08	8/1/08 – 9/30/08	10/1/08 – 6/30/09	7/1/09 – 6/30/10	7/1/10 – 6/30/11	7/1/11 – 6/30/12	7/1/12 & After
Gasoline	20.0	22.00	22.50	25.50	27.10	27.50	28.00	28.50
E85	14.2	15.62	15.98	18.11	19.24	19.53	19.88	20.24
M85	11.4	12.54	12.83	14.54	15.45	15.68	15.96	16.25
Diesel	20.0	22.00	22.50	25.50	27.10	27.50	28.00	28.50
Liquefied petroleum gas (LPG)	15.0	16.50	16.88	19.13	20.33	20.63	21.00	21.38
Liquefied natural gas (LNG)	12.0	13.20	13.50	15.30	16.26	16.50	16.80	17.10
Compressed natural gas (CNG)	1.739	1.1913*	1.235*	2.217	2.356	2.391	2.435	2.478
Other special fuel	20.0	22.00	22.50	25.50	27.10	27.50	28.00	28.50

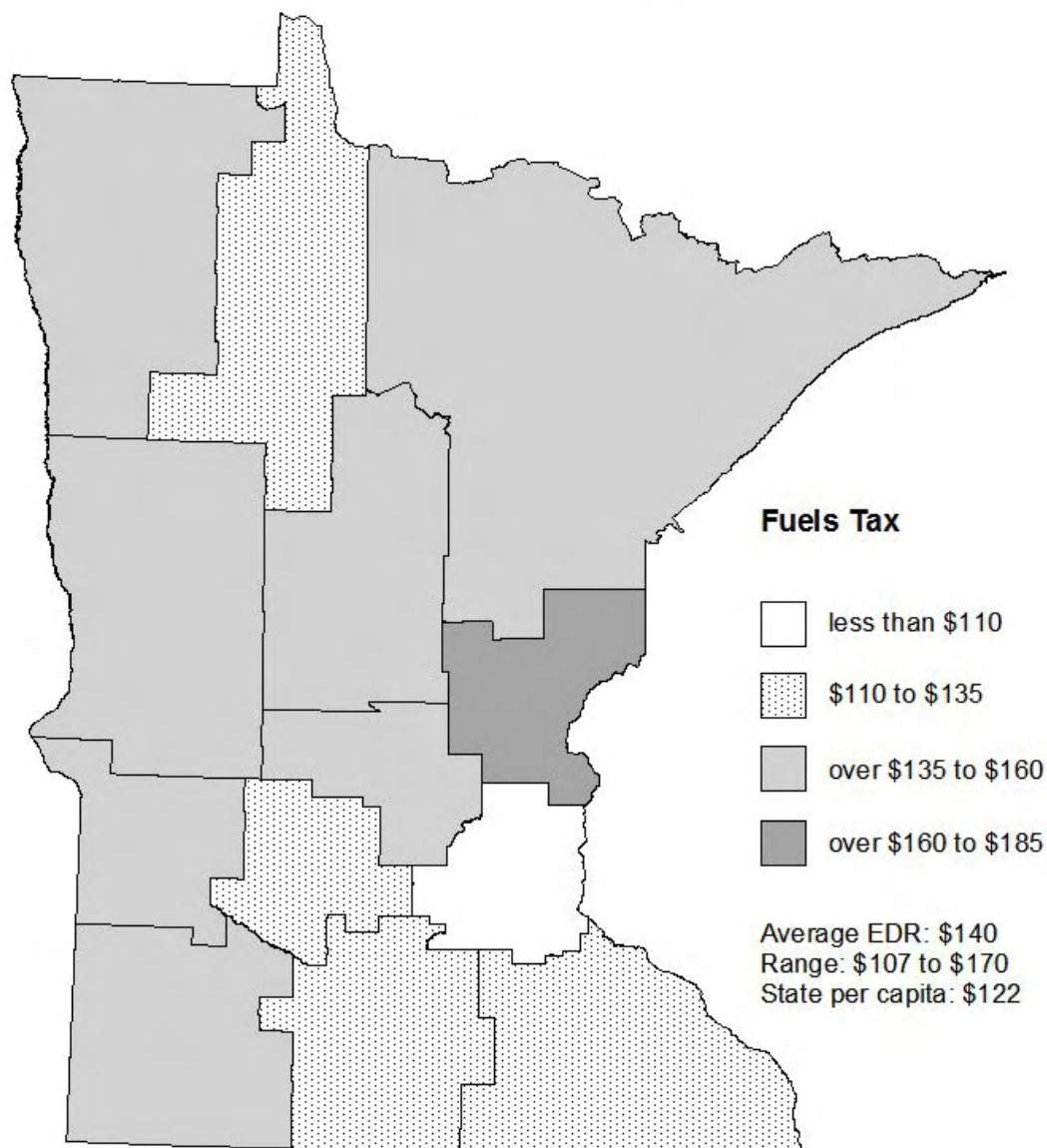
* Rate change is not proportional due to a drafting error.

Amounts include tax-rate increases and debt service surcharge; amounts for CNG are per 1,000 cubic feet

Motor Vehicle Fuels Tax per capita, 2007 by County



Motor Vehicle Fuels Tax per capita, 2007 by Economic Development Region



The Past Five Years of the Motor Vehicle Fuels Tax

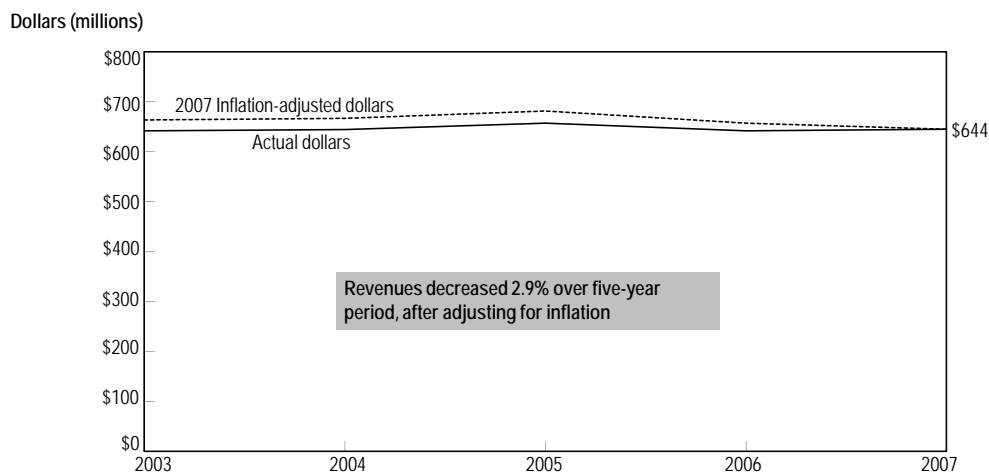
The table shows the distribution of the motor vehicle fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle fuels tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle Fuels Tax: 2003 to 2007

Current dollars, in thousands

	2003	2004	2005	2006	2007	5-Yr. Chg. Tax
State	\$641,738	\$643,837	\$656,716	\$641,653	\$644,392	0%
Northern Regions						
Northwest (1)	13,111	13,121	13,106	12,355	11,869	-9
Headwaters (2)	10,837	10,646	10,932	10,515	10,328	-5
Arrowhead (3)	44,361	44,193	44,930	43,495	43,826	-1
West Central (4)	33,118	34,045	34,777	33,320	33,062	0
Five (5)	24,915	25,527	25,956	25,296	25,623	3
East Central (7E)	26,578	26,988	27,709	27,228	27,151	2
Southern Regions						
Six East (6E)	15,313	15,217	15,551	14,883	15,090	-1
Upper MN Valley (6W)	7,162	6,970	7,001	6,802	6,766	-6
Central MN (7W)	50,368	52,380	53,679	54,694	54,625	8
Southwest (8)	19,372	18,831	19,162	18,400	18,245	-6
Nine (9)	30,841	30,152	30,717	29,680	30,691	0
Southeastern MN (10)	63,320	64,380	65,472	63,140	63,050	0
Total Nonmetro	\$339,296	\$342,451	\$348,992	\$339,807	\$340,325	0%
Metro Region						
Hennepin County	125,685	124,277	125,874	124,286	125,693	0
Ramsey County	54,201	53,570	54,079	52,714	52,649	-3
Remaining Metro	122,556	123,539	127,771	124,846	125,724	3
Total Metro	\$302,442	\$301,386	\$307,724	\$301,846	\$304,066	1%

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.¹²

An alternative minimum tax (AMT) 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. A minimum fee is imposed on corporations (including S corporations) and partnerships in addition to the regular tax or the AMT. The minimum fee ranges from \$100 to \$5,000, depending upon the corporation's sales, property, and payroll in Minnesota.

Tax Amount and Reporting

2006 Corporate Income Tax: \$872.4 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, 2006. (Primarily, returns from 2005 were filed in calendar year 2006.) The total statewide corporate tax amount of \$872,408,804 includes income taxes collected from corporations whose main offices are in other states and foreign countries. It does not include any taxes or 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. This method allowed allocation of the entire \$872.4 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.

¹² Beginning in 2007, the formula phases in 100 percent sales apportionment, reaching that percentage in 2014.

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 Returns¹³

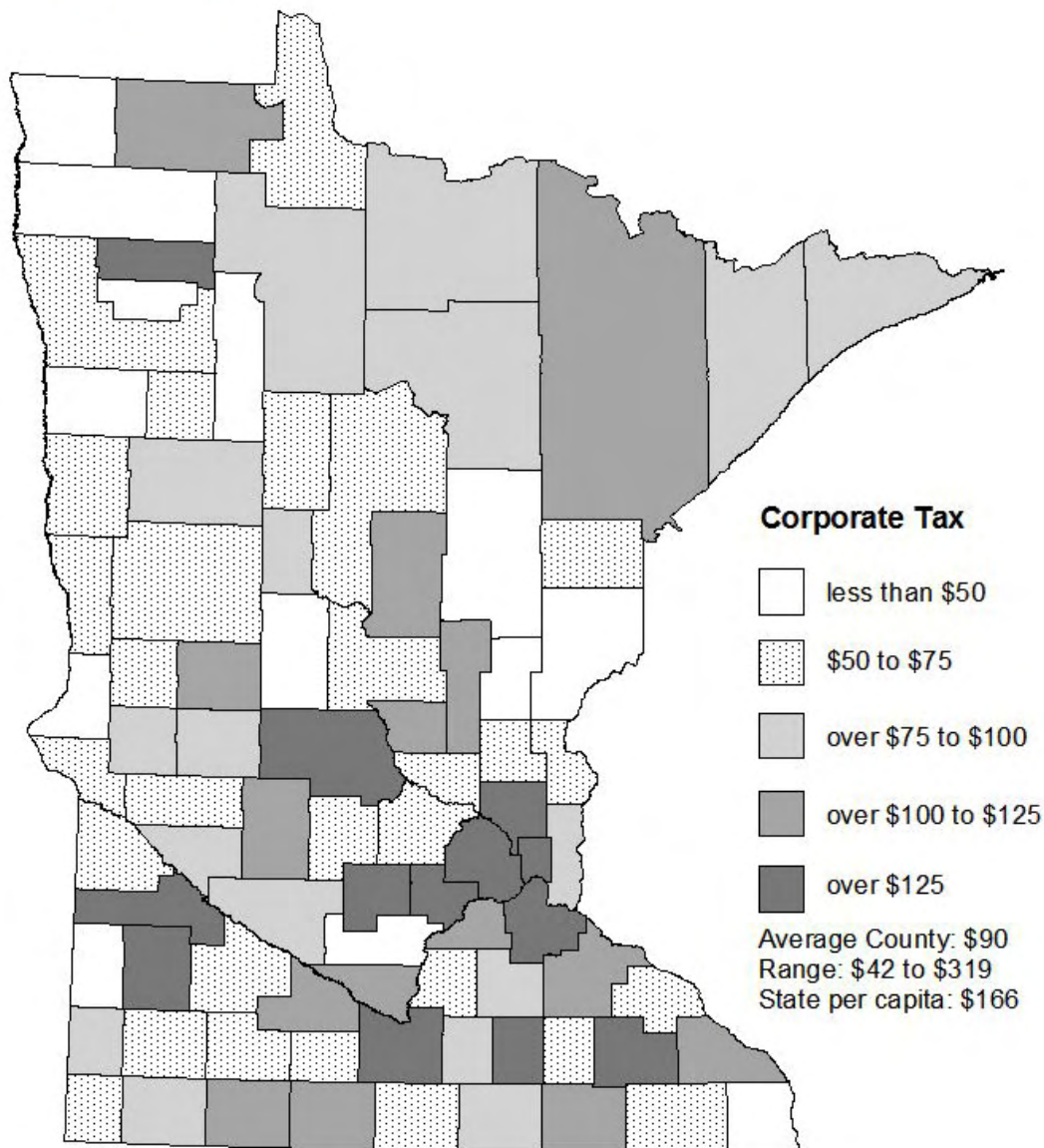
Returns Filed in 2006	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	12,915	27.2%	\$753,065,352	86.3%	\$58,309
Nonunitary Returns	<u>34,541</u>	<u>72.8</u>	<u>119,343,452</u>	<u>13.7</u>	<u>3,455</u>
Total	47,456	100.0%	\$872,408,804	100.0%	\$18,384

By Type of Return

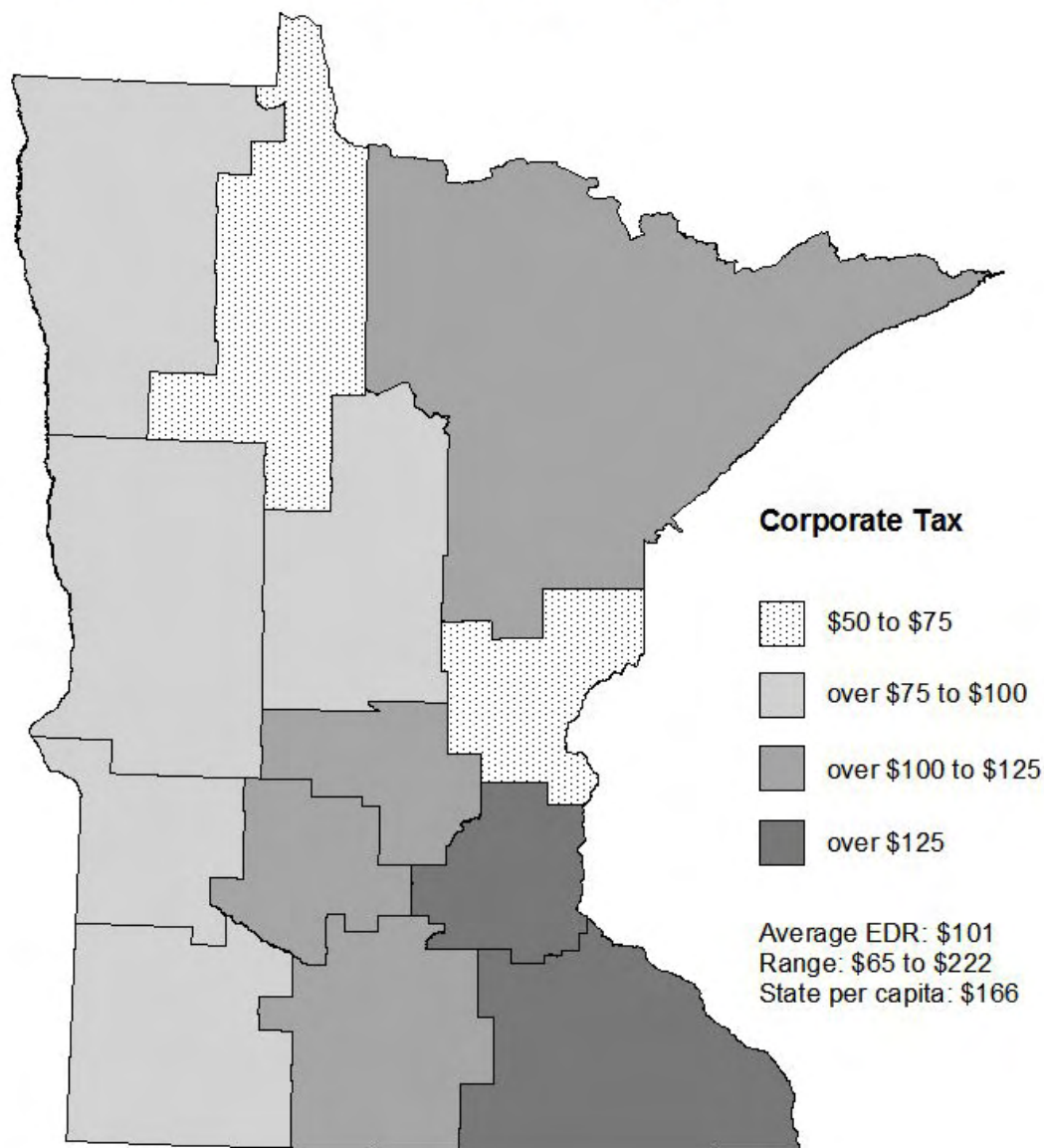
Returns Filed in 2006	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	7,821	16.5%	\$44,096,861	5.1%	\$5,638
Minimum Tax	6,805	14.3	3,750,791	0.3	551
No Tax	<u>8,791</u>	<u>18.5</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	23,417	49.3%	\$47,847,652	5.5%	\$2,043
Multistate Corporations					
Regular Tax	11,444	24.1%	\$804,083,847	92.2%	\$70,262
Minimum Tax	6,568	13.8	20,477,305	2.3	3,118
No Tax	<u>6,027</u>	<u>12.7</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	24,039	50.7%	\$824,561,152	94.5%	\$34,301
All Corporations					
Regular Tax	19,265	40.6%	\$848,180,708	97.2%	\$44,027
Minimum Tax	13,373	28.2	24,228,096	2.8	1,812
No Tax	<u>14,818</u>	<u>31.2</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	47,456	100.0%	\$872,408,804	100.0%	\$18,384

¹³ 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, 2006 by County



Corporate Tax per capita, 2006 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.

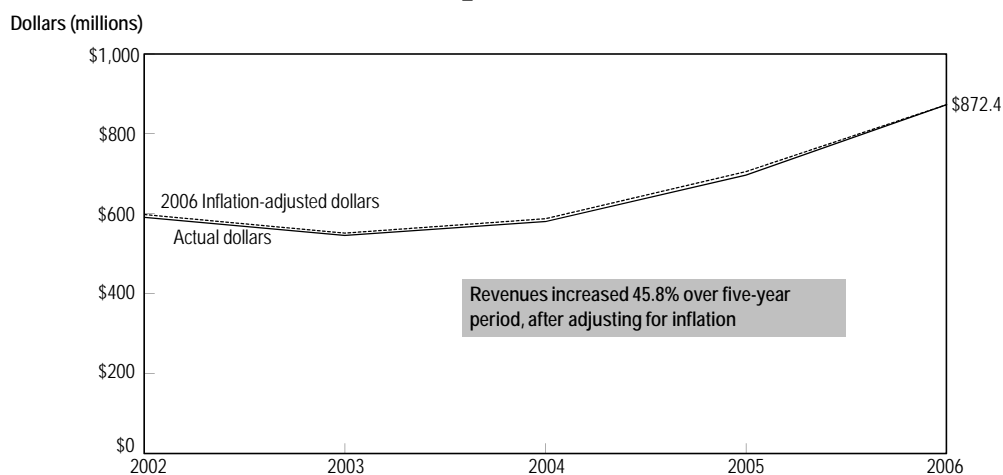
Corporate Franchise Tax: 2002 to 2006

Current dollars, in thousands

	2002*	2003*	2004	2005	2006	5-Yr. Chg. Tax
State	\$590,966	\$545,714	\$580,379	\$696,227	\$872,409	48%
Northern Regions						
Northwest (1)	4,915	4,695	4,954	5,894	7,115	45
Headwaters (2)	3,730	3,656	3,720	4,373	5,370	44
Arrowhead (3)	21,890	20,028	21,244	25,371	32,610	49
West Central (4)	11,968	10,886	11,574	13,924	17,432	46
Five (5)	7,891	7,570	8,064	9,543	12,202	55
East Central (7E)	6,679	6,423	6,984	8,386	10,347	55
Southern Regions						
Six East (6E)	8,745	8,146	8,603	10,213	13,064	49
Upper MN Valley (6W)	2,439	2,230	2,278	2,881	3,980	63
Central MN (7W)	25,219	23,378	24,847	30,073	39,034	55
Southwest (8)	6,963	6,778	6,711	9,089	11,379	63
Nine (9)	15,428	14,354	14,892	18,007	23,280	51
Southeastern MN (10)	44,791	41,572	42,806	50,242	63,834	43
Total Nonmetro	\$160,658	\$149,715	\$156,676	\$187,996	\$239,647	49%
Metro Region						
Hennepin County	253,233	231,960	247,725	298,999	369,073	46
Ramsey County	82,290	75,024	80,564	94,191	117,084	42
Remaining Metro	94,786	89,015	95,414	115,040	146,604	55
Total Metro	\$430,308	\$395,999	\$423,703	\$508,231	\$632,762	47%

* 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 well as the property at the Minneapolis-St. Paul International Airport and the St. Paul intermediate airport.

For its first year in taxes payable 2002, the state general levy amount was \$592 million. Each subsequent year's amount is increased from the previous year's amount by using the increase in the implicit price deflator for government consumption expenditures and gross investments published by the U.S. Bureau of Economic Analysis (an index of inflation).

Tax Amount and Reporting

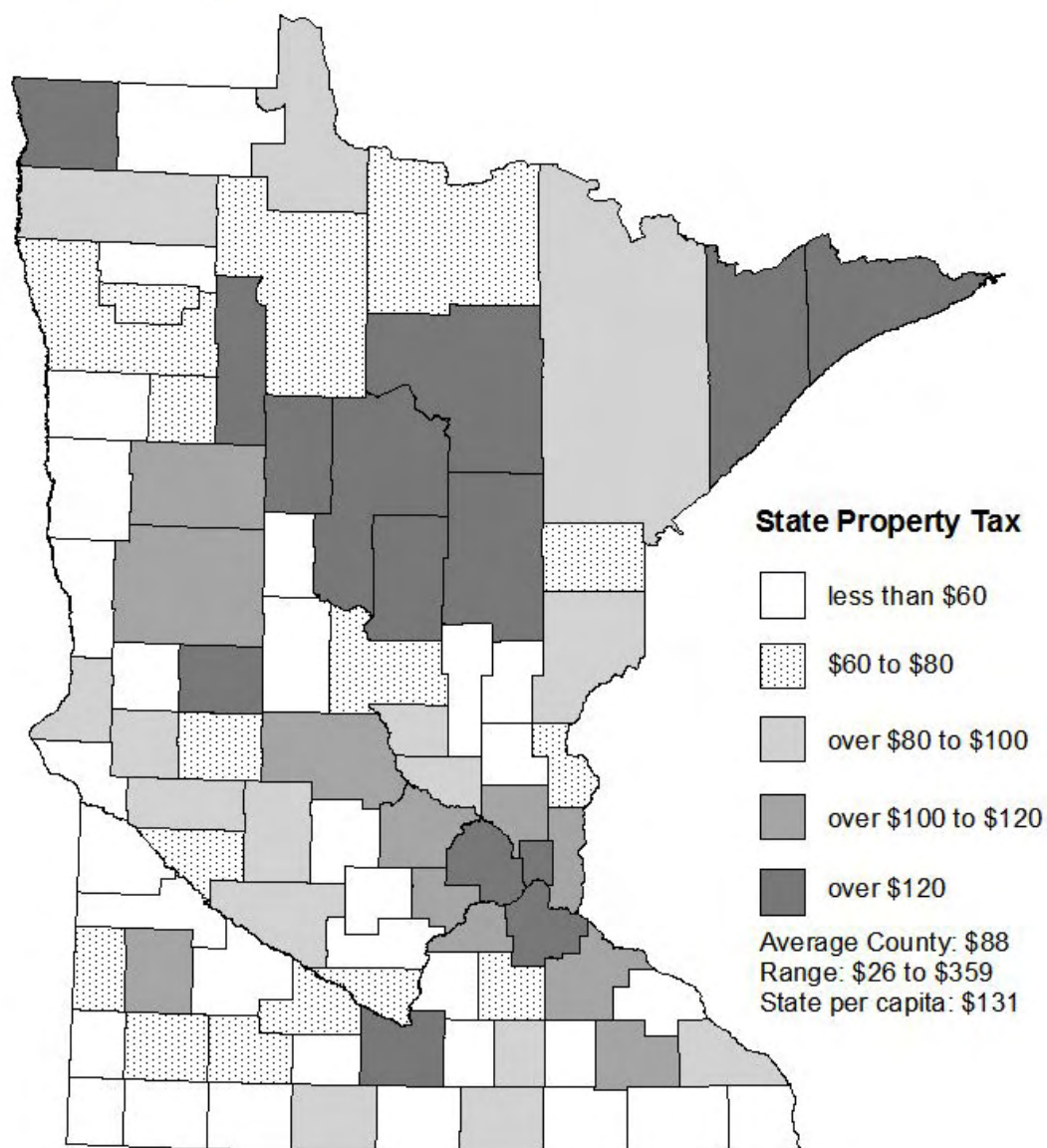
Payable Year 2007 State General Property Tax: \$691.0 million

The total state general property tax for taxes payable in 2007 was \$691,014,114. Beginning in 2006, separate tax rates were established for commercial-industrial property and seasonal recreational property. For 2007, the state tax rate was 48.032 percent for commercial-industrial property and 24.225 percent for seasonal recreational property, based on a prescribed levy of \$696.3 million.¹⁴

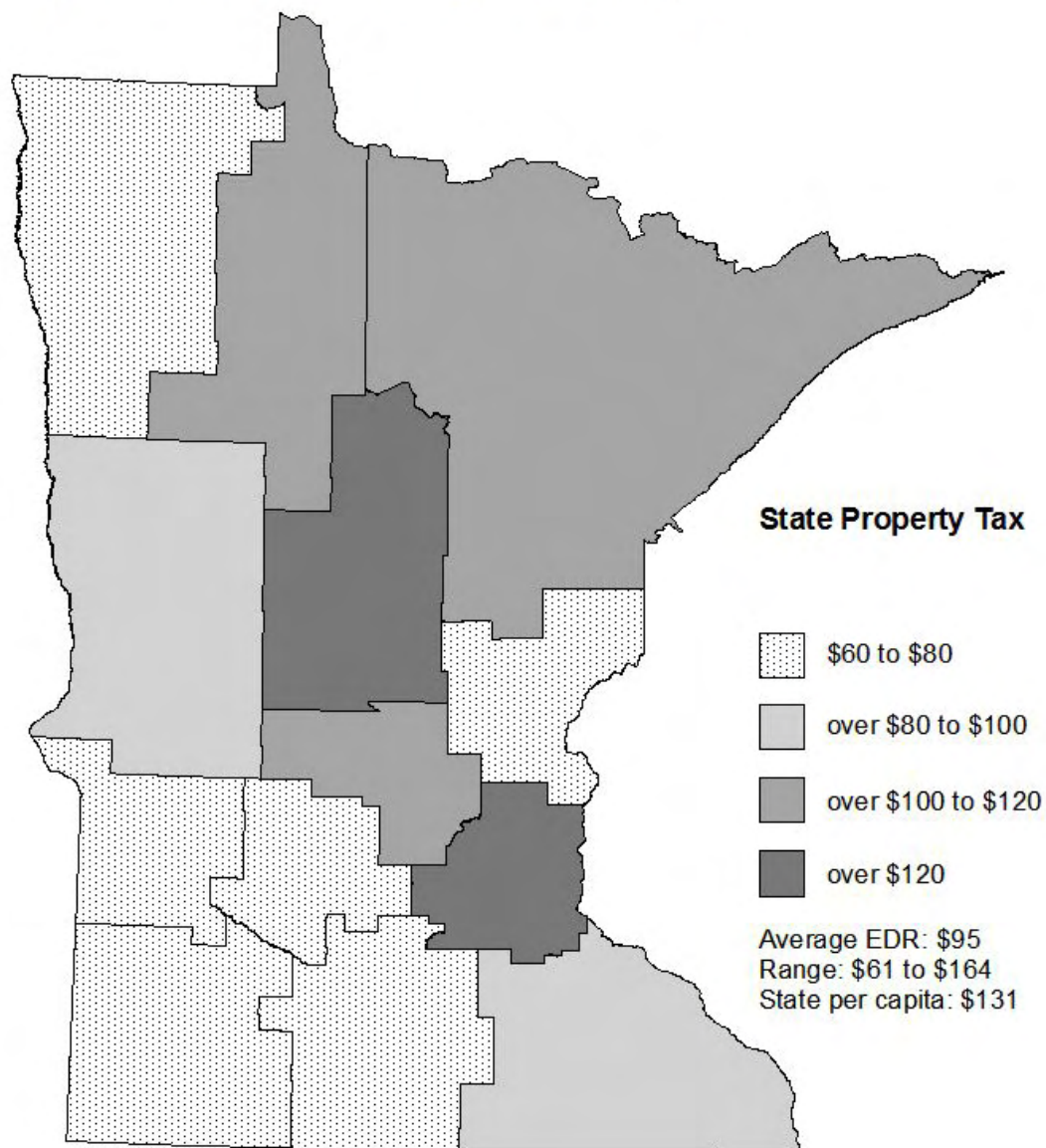
Ninety-five percent of the state general tax (i.e., \$656.5 million) was levied against commercial/industrial/public utility property. The remaining 5 percent (i.e., \$34.5 million) of the tax was levied against seasonal recreational property.

¹⁴ The actual levy was \$691.0 million due to changes made in the tax base after the rate was established. In addition to the amount formally levied, an additional amount of approximately \$2.1 million is collected from properties that are not included in the abstract of assessment (i.e., the majority of the tax is on certain transmission and distribution line property). This amount is not included in this report because its distribution is unknown.

State General Property Tax per capita, 2007 by County



State General Property Tax per capita, 2007 by Economic Development Region



The First Five Years of State General Property Tax

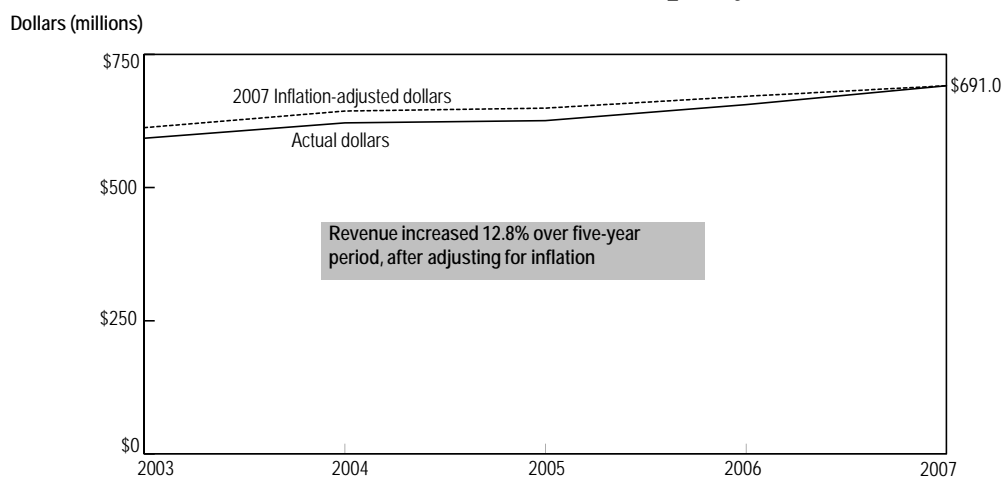
The table below shows the distribution of the state general property tax in thousands of dollars for the first five years for the state and economic development regions. The graph shows total dollars of the state general property tax for that same time period in current (actual) and constant (inflation-adjusted)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

State General Property Tax: Payable 2003 to 2007

Current dollars, in thousands

	2003	2004	2005	2006	2007	5-Yr. Chg. Tax
State	\$592,241	\$621,124	\$625,576	\$655,554	\$691,014	17%
Northern Regions						
Northwest (1)	6,068	6,302	6,330	6,130	6,196	2
Headwaters (2)	7,288	8,081	8,694	7,852	8,252	13
Arrowhead (3)	28,524	32,403	34,949	32,225	32,877	15
West Central (4)	17,176	19,511	21,121	19,467	20,614	20
Five (5)	21,609	25,346	28,230	24,385	25,607	19
East Central (7E)	7,610	8,782	9,717	9,894	10,590	39
Southern Regions						
Six East (6E)	7,393	7,977	8,303	8,274	8,637	17
Upper MN Valley (6W)	2,731	2,826	2,828	2,834	2,903	6
Central MN (7W)	29,730	32,452	34,119	37,096	39,981	34
Southwest (8)	7,604	7,792	7,566	7,835	7,974	5
Nine (9)	15,719	16,749	17,335	17,642	17,641	12
Southeastern MN (10)	35,314	36,927	38,699	41,610	41,477	17
Total Nonmetro	\$186,766	\$205,150	\$217,891	\$215,243	\$222,749	19%
Metro Region						
Hennepin County	224,553	222,188	214,055	231,321	244,575	9
Ramsey County	69,661	74,342	72,619	78,629	82,794	19
Remaining Metro	111,261	119,444	121,011	130,360	140,896	27
Total Metro	\$405,475	\$415,974	\$407,685	\$440,310	\$468,265	15%

Statewide State General Property Tax



2. Summary Data

This section contains 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 2007 by type of taxing district, including the state property tax levy

B. Property Valuation of taxable real and personal property for the 2006 assessment (taxes payable in 2007), including the total market value, referendum market value, and net tax capacity

C. The Average Tax Rates for taxes payable in 2007 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 registration tax
- Motor fuels tax (i.e., gas tax)
- Corporate income tax
- State property tax

The motor vehicle sales tax, the motor vehicle registration 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 (2006-2007)					
Human Services Aid (Calendar 2007)					
Medical Assistance					
Minnesota Family Investment Program					
General Assistance including GAMC					
Social Services					
Miscellaneous					
Total					
Highway Aid (Calendar 2007)					
County Aid					
Municipal Aid					
Township Aid					
Total					
Local Government Aid (Calendar 2007)					
Disparity Reduction Aid (Calendar 2007)					
County Program Aid (Payable 2007)					
Community Corrections Funding (2007)					
Total Aids					
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit					
Agricultural Market Value Credit					
Miscellaneous Credits					
Total Property Tax Credits					
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)					
Regular (Renters)					
Targeting Refund					
Total Property Tax Refunds					
Total Aids/Credits					
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
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 (2006 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 (2006 filed 2007)					
Sales/Use Tax (Calendar 2007)					
Motor Vehicle Sales Tax (Calendar 2007)					
Motor Vehicle Registration Tax (Calendar 2007)					
Motor Fuels Tax (Calendar 2007)					
Corporate Income Tax (Calendar 2006)					
State Property Tax (Payable 2007)					
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.

2007 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2006 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 114 and 115.

The total state aids and credits contained in this report equal about \$12.3 billion, whereas the total of the seven major taxes listed in this report equal \$13.3 billion paid by residents and an additional \$1.0 billion paid by nonresidents (for a total tax amount of \$14.3 billion).

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 \$16.9 billion in fiscal year 2006 and \$17.3 billion in fiscal year 2007. 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 2006 Update report (published September 2008). Therefore, the \$14.3 billion total taxes listed in this report (residents and nonresidents) is about 84 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 (2006-2007)		\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)				
Medical Assistance		2,231,013	19.2	424
Minnesota Family Investment Program		63,620	0.5	12
General Assistance including GAMC		272,853	2.3	52
Social Services		1,200,533	10.3	228
Miscellaneous		117,180	1.0	22
Total		3,885,199	33.4	738
Highway Aid (Calendar 2007)				
County Aid		371,360	3.2	71
Municipal Aid		120,733	1.0	23
Township Aid		27,588	0.2	5
Total		519,681	4.5	99
Local Government Aid (Calendar 2007)		484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)		18,273	0.2	3
County Program Aid (Payable 2007)		205,383	1.8	39
Community Corrections Funding (2007)		83,622	0.7	16
Total Aids		11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)				
Homestead Market Value Credit		272,673	85.1	52
Agricultural Market Value Credit		25,090	7.8	5
Miscellaneous Credits		22,472	7.0	4
Total Property Tax Credits		320,236	100.0	61
C. Property Tax Refunds (06 filed 07)				
Regular (Homeowners)		212,908	57.4	40
Regular (Renters)		150,603	40.6	29
Targeting Refund		7,560	2.0	1
Total Property Tax Refunds		371,072	100.0	70
Total Aids/Credits		\$12,321,238	100.0%	\$2,341
II. Property Tax Data				
A. Property Tax Levy (Payable 2007)				
County Levy		\$2,142,003	30.2%	\$407
City/Town Levy		1,631,255	23.0	310
School District Net Tax Capacity Levy		1,124,753	15.9	214
School District Referendum Market Value Levy		587,381	8.3	112
Miscellaneous District Levy		905,551	12.8	172
State Property Tax Levy		691,014	9.8	131
Total Levy		\$7,081,957	100.0%	\$1,345
Less Property Tax Credits		320,236		61
Net Property Taxes Payable		6,761,721		1,285
B. Property Valuation (2006 Assessment)				
Market Valuation		\$518,742,473		\$98,555
Referendum Market Valuation		446,746,457		84,876
Net Tax Capacity (NTC)		5,241,089		996
C. Average Local NTC Tax Rate		110.144		
Avg. Referendum Mkt. Value Tax Rate		0.138		
III. Major State Taxes				
Individual Income Tax (2006 filed 2007)		\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)		3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)		525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)		489,540	3.7	93
Motor Fuels Tax (Calendar 2007)		644,392	4.8	122
Corporate Income Tax (Calendar 2006)		872,409	6.5	166
State General Property Tax (Payable 2007)		691,014	5.2	131
Total State Taxes		\$13,348,111	100.0%	\$2,536

		STATEWIDE SUMMARY - INCLUDES NONRESIDENTS		
		Amount		
		(000s)	Percent	Per Capita
I. Major State Aids/Credits				
A. Aids to Local Governments				
Education Aid (2006-2007)		\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)				
Medical Assistance		2,231,013	19.2	424
Minnesota Family Investment Program		63,620	0.5	12
General Assistance including GAMC		272,853	2.3	52
Social Services		1,200,533	10.3	228
Miscellaneous		117,180	1.0	22
Total		3,885,199	33.4	738
Highway Aid (Calendar 2007)				
County Aid		371,360	3.2	71
Municipal Aid		120,733	1.0	23
Township Aid		27,588	0.2	5
Total		519,681	4.5	99
Local Government Aid (Calendar 2007)		484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)		18,273	0.2	3
County Program Aid (Payable 2007)		205,383	1.8	39
Community Corrections Funding (2007)		83,622	0.7	16
Total Aids		11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)				
Homestead Market Value Credit		272,673	85.1	52
Agricultural Market Value Credit		25,090	7.8	5
Miscellaneous Credits		22,472	7.0	4
Total Property Tax Credits		320,236	100.0	61
C. Property Tax Refunds (06 filed 07)				
Regular (Homeowners)		212,908	57.4	40
Regular (Renters)		150,603	40.6	29
Targeting Refund		7,560	2.0	1
Total Property Tax Refunds		371,072	100.0	70
Total Aids/Credits		\$12,321,238	100.0%	\$2,341
II. Property Tax Data				
A. Property Tax Levy (Payable 2007)				
County Levy		\$2,142,003	30.2%	\$407
City/Town Levy		1,631,255	23.0	310
School District Net Tax Capacity Levy		1,124,753	15.9	214
School District Referendum Market Value Levy		587,381	8.3	112
Miscellaneous District Levy		905,551	12.8	172
State Property Tax Levy		691,014	9.8	131
Total Levy		\$7,081,957	100.0%	\$1,345
Less Property Tax Credits		320,236		61
Net Property Taxes Payable		6,761,721		1,285
B. Property Valuation (2006 Assessment)				
Market Valuation		\$518,742,473		\$98,555
Referendum Market Valuation		446,746,457		84,876
Net Tax Capacity (NTC)		0		0
C. Average Local NTC Tax Rate		110.144		
Avg. Referendum Mkt. Value Tax Rate		0.138		
III. Major State Taxes				
Individual Income Tax (2006 filed 2007)		\$6,638,576	46.3%	\$1,261
Sales/Use Tax (Calendar 2007)		4,490,477	31.3	853
Motor Vehicle Sales Tax (Calendar 2007)		525,156	3.7	100
Motor Vehicle Registration Tax (Calendar 2007)		489,540	3.4	93
Motor Fuels Tax (Calendar 2007)		644,392	4.5	122
Corporate Income Tax (Calendar 2006)		872,409	6.1	166
State General Property Tax (Payable 2007)		691,014	4.8	131
Total State Taxes		\$14,351,564	100.0%	\$2,727

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 55 percent of the education aid goes to metro counties and 45 percent goes to nonmetro counties.

2007 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2006 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 114 and 115.

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 \$1.0 billion. 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 (2006-2007)	\$3,525,724	58.1%	\$1,238	\$2,907,490	52.2%	\$1,204
Human Services Aid (Calendar 2007)						
Medical Assistance	1,161,951	19.2	408	1,069,062	19.2	443
Minnesota Family Investment Program	37,038	0.6	13	26,582	0.5	11
General Assistance including GAMC	180,673	3.0	63	92,180	1.7	38
Social Services	641,481	10.6	225	559,052	10.0	232
Miscellaneous	71,802	1.2	25	45,377	0.8	19
Total	2,092,946	34.5	735	1,792,253	32.2	742
Highway Aid (Calendar 2007)						
County Aid	66,973	1.1	24	304,387	5.5	126
Municipal Aid	79,446	1.3	28	41,287	0.7	17
Township Aid	699	0.0	0	26,889	0.5	11
Total	147,118	2.4	52	372,563	6.7	154
Local Government Aid (Calendar 2007)	167,101	2.8	59	317,458	5.7	131
Disparity Reduction Aid (Calendar 2007)	1,365	0.0	0	16,908	0.3	7
County Program Aid (Payable 2007)	87,014	1.4	31	118,369	2.1	49
Community Corrections Funding (2007)	42,088	0.7	15	41,533	0.7	17
Total Aids	6,063,356	100.0	2,128	5,566,575	100.0	2,305
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	114,315	98.4	40	158,359	77.6	66
Agricultural Market Value Credit	1,395	1.2	0	23,696	11.6	10
Miscellaneous Credits	407	0.4	0	22,065	10.8	9
Total Property Tax Credits	116,116	100.0	41	204,120	100.0	85
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	150,417	59.0	53	62,491	53.9	26
Regular (Renters)	99,780	39.1	35	50,823	43.8	21
Targeting Refund	4,950	1.9	2	2,610	2.3	1
Total Property Tax Refunds	255,148	100.0	90	115,924	100.0	48
Total Aids/Credits	\$6,434,620	100.0%	\$2,259	\$5,886,619	100.0%	\$2,438
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$1,070,041	23.9%	\$376	\$1,071,962	41.2%	\$444
City/Town Levy	1,017,057	22.7	357	614,198	23.6	254
School District Net Tax Capacity Levy	690,684	15.4	242	434,069	16.7	180
School District Referendum Market Value Levy	424,066	9.5	149	163,314	6.3	68
Miscellaneous District Levy	812,372	18.1	285	93,179	3.6	39
State Property Tax Levy	468,265	10.4	164	222,749	8.6	92
Total Levy	\$4,482,486	100.0%	\$1,573	\$2,599,471	100.0%	\$1,077
Less Property Tax Credits	116,116		41	204,120		85
Net Property Taxes Payable	4,366,370		1,533	2,395,351		992
B. Property Valuation (2006 Assessment)						
Market Valuation	\$302,794,450		\$106,281	\$215,948,024		\$89,438
Referendum Market Valuation	299,229,892		105,030	147,516,565		61,096
Net Tax Capacity (NTC)	3,044,871		1,069	2,196,218		910
C. Average Local NTC Tax Rate	116.969			100.682		
Avg. Referendum Mkt. Value Tax Rate	0.151			0.112		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$4,296,703	49.6%	\$1,508	\$2,075,654	44.3%	\$860
Sales/Use Tax (Calendar 2007)	2,425,262	28.0	851	1,327,982	28.3	550
Motor Vehicle Sales Tax (Calendar 2007)	272,445	3.1	96	252,710	5.4	105
Motor Vehicle Registration Tax (Calendar 2007)	262,456	3.0	92	227,084	4.8	94
Motor Fuels Tax (Calendar 2007)	304,066	3.5	107	340,325	7.3	141
Corporate Income Tax (Calendar 2006)	632,762	7.3	222	239,647	5.1	99
State General Property Tax (Payable 2007)	468,265	5.4	164	222,749	4.8	92
Total State Taxes	\$8,661,959	100.0%	\$3,040	\$4,686,151	100.0%	\$1,941

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
A. Aids to Local Governments				
Education Aid (2006-2007)	\$3,525,724	54.8%	\$2,907,490	45.2%
Human Services Aid (Calendar 2007)				
Medical Assistance	1,161,951	52.1	1,069,062	47.9
Minnesota Family Investment Program	37,038	58.2	26,582	41.8
General Assistance including GAMC	180,673	66.2	92,180	33.8
Social Services	641,481	53.4	559,052	46.6
Miscellaneous	71,802	61.3	45,377	38.7
Total	2,092,946	53.9	1,792,253	46.1
Highway Aid (Calendar 2007)				
County Aid	66,973	18.0	304,387	82.0
Municipal Aid	79,446	65.8	41,287	34.2
Township Aid	699	2.5	26,889	97.5
Total	147,118	28.3	372,563	71.7
Local Government Aid (Calendar 2007)	167,101	34.5	317,458	65.5
Disparity Reduction Aid (Calendar 2007)	1,365	7.5	16,908	92.5
County Program Aid (Payable 2007)	87,014	42.4	118,369	57.6
Community Corrections Funding (2007)	42,088	50.3	41,533	49.7
Total Aids	6,063,356	52.1	5,566,575	47.9
B. Property Tax Credits (Payable 2007)				
Homestead Market Value Credit	114,315	41.9	158,359	58.1
Agricultural Market Value Credit	1,395	5.6	23,696	94.4
Miscellaneous Credits	407	1.8	22,065	98.2
Total Property Tax Credits	116,116	36.3	204,120	63.7
C. Property Tax Refunds (06 filed 07)				
Regular (Homeowners)	150,417	70.6	62,491	29.4
Regular (Renters)	99,780	66.3	50,823	33.7
Targeting Refund	4,950	65.5	2,610	34.5
Total Property Tax Refunds	255,148	68.8	115,924	31.2
Total Aids/Credits	\$6,434,620	52.2%	\$5,886,619	47.8%
II. Property Tax Data				
A. Property Tax Levy (Payable 2007)				
County Levy	\$1,070,041	50.0%	\$1,071,962	50.0%
City/Town Levy	1,017,057	62.3	614,198	37.7
School District Net Tax Capacity Levy	690,684	61.4	434,069	38.6
School District Referendum Market Value Levy	424,066	72.2	163,314	27.8
Miscellaneous District Levy	812,372	89.7	93,179	10.3
State Property Tax Levy	468,265	67.8	222,749	32.2
Total Levy	\$4,482,486	63.3%	\$2,599,471	36.7%
Less Property Tax Credits	116,116		204,120	
Net Property Taxes Payable	4,366,370		2,395,351	
B. Property Valuation (2006 Assessment)				
Market Valuation	\$302,794,450		\$215,948,024	
Referendum Market Valuation	299,229,892		147,516,565	
Net Tax Capacity (NTC)	3,044,871		2,196,218	
C. Average Local NTC Tax Rate	116.969		100.682	
Avg. Referendum Mkt. Value Tax Rate	0.151		0.112	
III. Major State Taxes				
Individual Income Tax (2006 filed 2007)	\$4,296,703	67.4%	\$2,075,654	32.6%
Sales/Use Tax (Calendar 2007)	2,425,262	64.6	1,327,982	35.4
Motor Vehicle Sales Tax (Calendar 2007)	272,445	51.9	252,710	48.1
Motor Vehicle Registration Tax (Calendar 2007)	262,456	53.6	227,084	46.4
Motor Fuels Tax (Calendar 2007)	304,066	47.2	340,325	52.8
Corporate Income Tax (Calendar 2006)	632,762	72.5	239,647	27.5
State General Property Tax (Payable 2007)	468,265	67.8	222,749	32.2
Total State Taxes	\$8,661,959	64.9%	\$4,686,151	35.1%

3. Regional Data

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

- Map on page 112 is total per capita aid and credits by economic development region
- Map on page 113 is total per capita taxes (residents only) by economic development region
- Map on page 114 is per capita personal income by county
- Map page 115 is per capita personal income by region

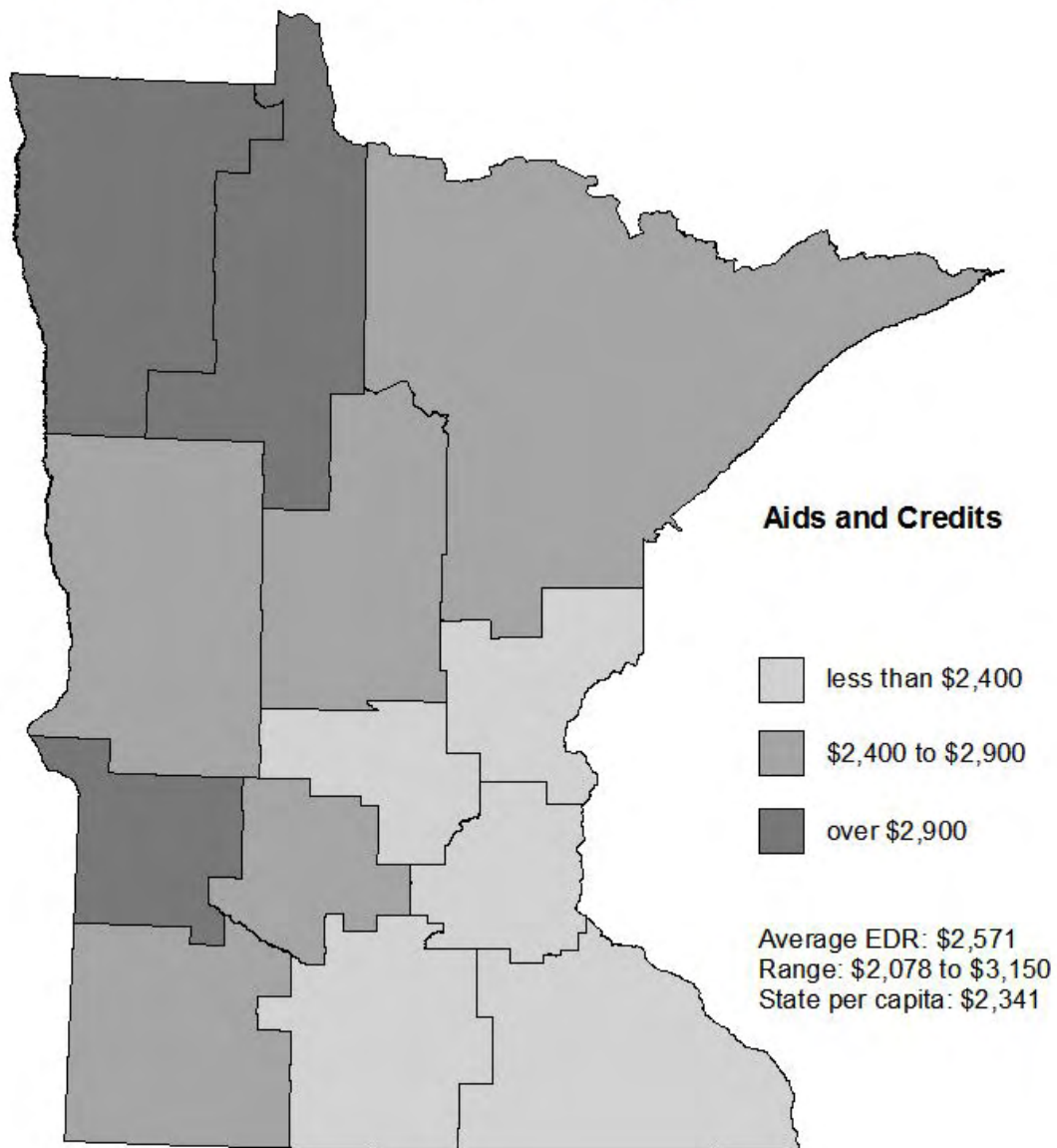
Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. There is a separate table for each region.

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

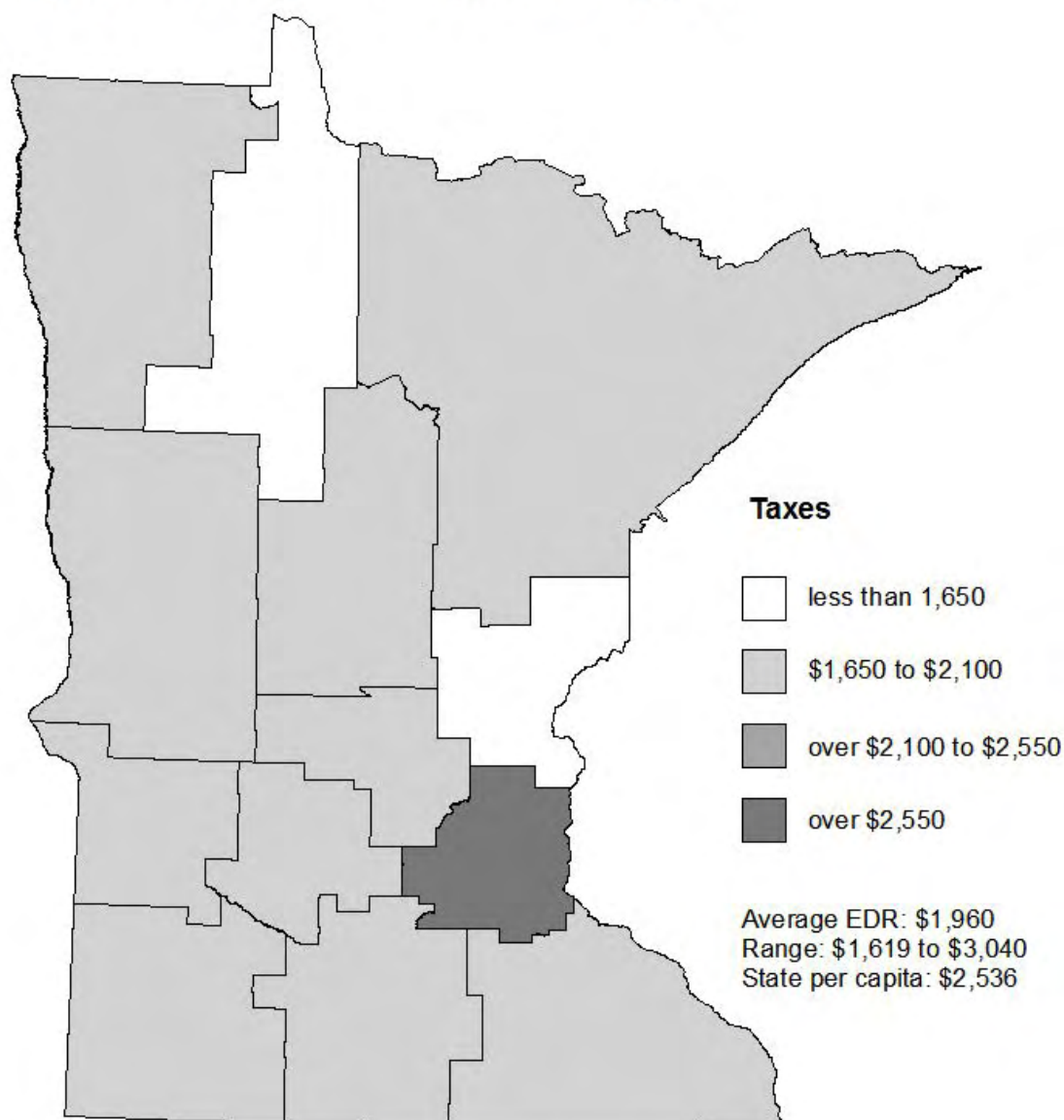
The map of Minnesota on page 6 and table on page 7 show the counties that are located in each of the 13 economic development regions.

2007 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2006 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 114 and 115.

Total Aids and Credits (\$12.3 billion), per capita by Economic Development Region

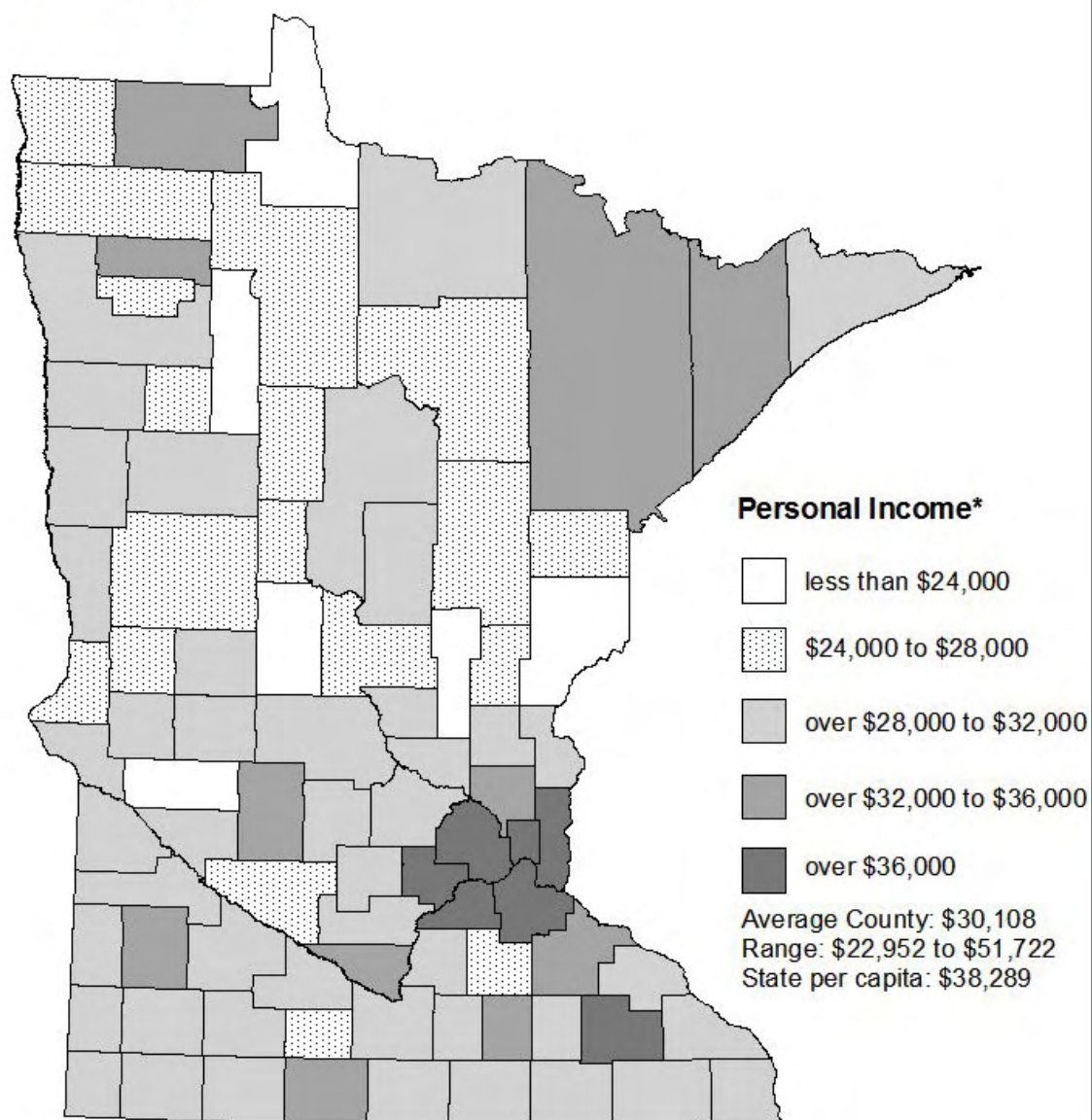


Total Taxes (\$13.3 billion),* per capita by Economic Development Region



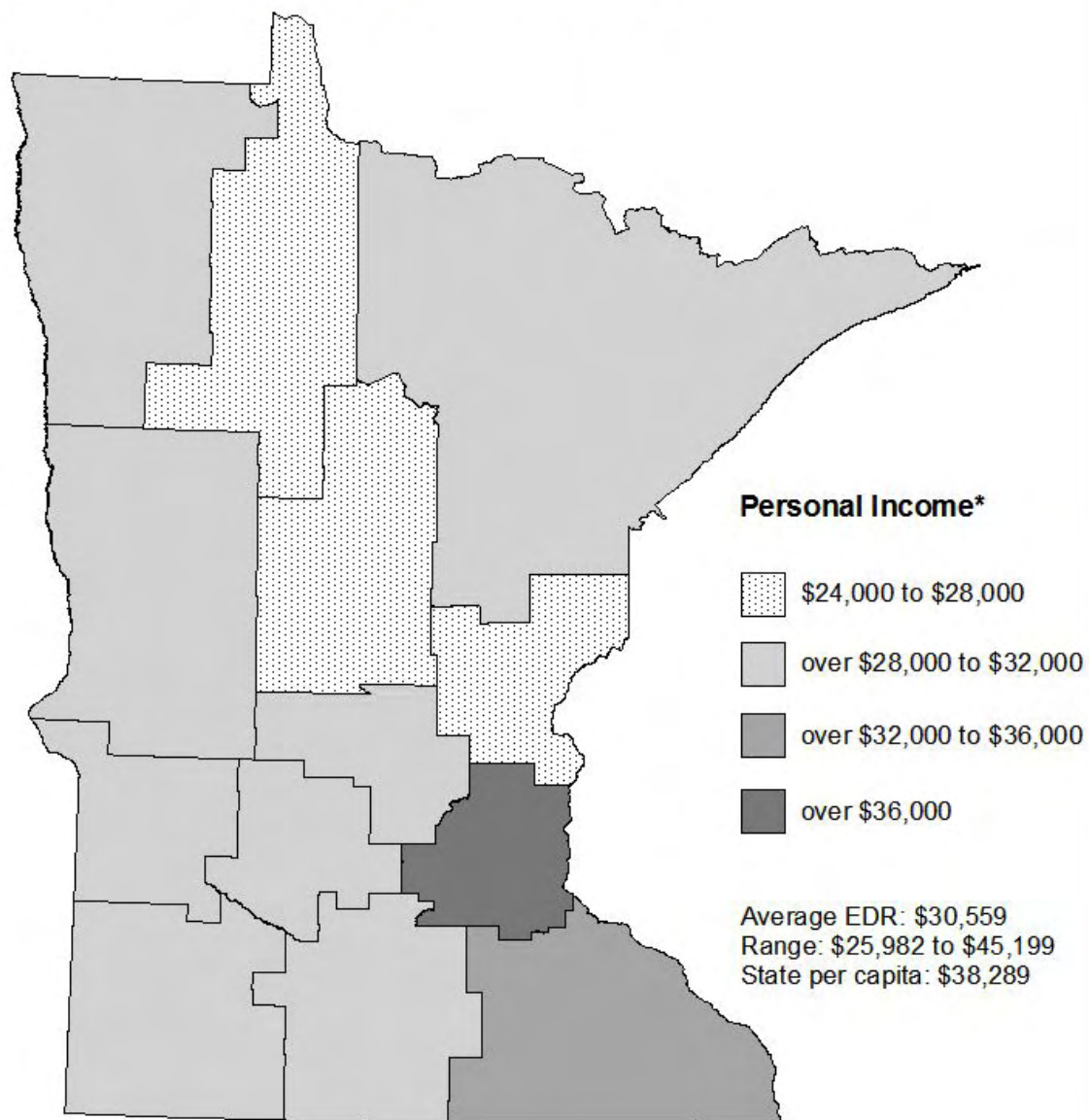
* Total taxes include only the taxes on residents. The \$1.0 billion not allocated to Minnesota counties (i.e., nonresidents) is excluded.

Personal Income (\$200.3 billion in 2006), per capita by County



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

Personal Income (\$200.3 billion in 2006), 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 (2006-2007)	\$125,510	48.1%	\$1,454	\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)						
Medical Assistance	49,388	18.9	572	2,231,013	19.2	424
Minnesota Family Investment Program	797	0.3	9	63,620	0.5	12
General Assistance including GAMC	3,146	1.2	36	272,853	2.3	52
Social Services	25,851	9.9	300	1,200,533	10.3	228
Miscellaneous	1,533	0.6	18	117,180	1.0	22
Total	80,716	30.9	935	3,885,199	33.4	738
Highway Aid (Calendar 2007)						
County Aid	25,803	9.9	299	371,360	3.2	71
Municipal Aid	1,899	0.7	22	120,733	1.0	23
Township Aid	3,237	1.2	37	27,588	0.2	5
Total	30,938	11.9	358	519,681	4.5	99
Local Government Aid (Calendar 2007)	15,065	5.8	175	484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)	595	0.2	7	18,273	0.2	3
County Program Aid (Payable 2007)	6,261	2.4	73	205,383	1.8	39
Community Corrections Funding (2007)	1,747	0.7	20	83,622	0.7	16
Total Aids	260,833	100.0	3,022	11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	5,720	67.5	66	272,673	85.1	52
Agricultural Market Value Credit	1,563	18.5	18	25,090	7.8	5
Miscellaneous Credits	1,190	14.0	14	22,472	7.0	4
Total Property Tax Credits	8,473	100.0	98	320,236	100.0	61
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	1,264	49.7	15	212,908	57.4	40
Regular (Renters)	1,251	49.1	14	150,603	40.6	29
Targeting Refund	31	1.2	0	7,560	2.0	1
Total Property Tax Refunds	2,546	100.0	29	371,072	100.0	70
Total Aids/Credits	\$271,853	100.0%	\$3,150	\$12,321,238	100.0%	\$2,341
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$38,807	45.0%	\$450	\$2,142,003	30.2%	\$407
City/Town Levy	18,686	21.6	216	1,631,255	23.0	310
School District Net Tax Capacity Levy	12,496	14.5	145	1,124,753	15.9	214
School District Referendum Market Value Levy	5,439	6.3	63	587,381	8.3	112
Miscellaneous District Levy	4,699	5.4	54	905,551	12.8	172
State Property Tax Levy	6,196	7.2	72	691,014	9.8	131
Total Levy	\$86,322	100.0%	1,000	\$7,081,957	100.0%	1,345
Less Property Tax Credits	8,473		98	320,236		61
Net Property Taxes Payable	77,848		902	6,761,721		1,285
B. Property Valuation (2006 Assessment)						
Market Valuation	\$5,866,752		\$67,972	\$518,742,473		\$98,555
Referendum Market Valuation	2,917,610		\$33,803	446,746,457		84,876
Net Tax Capacity (NTC)	57,240		663	5,241,089		996
C. Average Local NTC Tax Rate	130.481			110.144		
Avg. Referendum Mkt. Value Tax Rate	0.186			0.138		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$78,529	50.6%	\$910	\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)	33,610	21.7	389	3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)	9,530	6.1	110	525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)	8,368	5.4	97	489,540	3.7	93
Motor Fuels Tax (Calendar 2007)	11,869	7.6	138	644,392	4.8	122
Corporate Income Tax (Calendar 2006)	7,115	4.6	82	872,409	6.5	166
State General Property Tax (Payable 2007)	6,196	4.0	72	691,014	5.2	131
Total State Taxes	\$155,215	100.0%	\$1,798	\$13,348,111	100.0%	\$2,536

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 (2006-2007)	\$114,715	49.0%	\$1,436	\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)						
Medical Assistance	56,592	24.2	708	2,231,013	19.2	424
Minnesota Family Investment Program	2,852	1.2	36	63,620	0.5	12
General Assistance including GAMC	6,810	2.9	85	272,853	2.3	52
Social Services	21,492	9.2	269	1,200,533	10.3	228
Miscellaneous	1,672	0.7	21	117,180	1.0	22
Total	89,418	38.2	1,119	3,885,199	33.4	738
Highway Aid (Calendar 2007)						
County Aid	15,080	6.4	189	371,360	3.2	71
Municipal Aid	403	0.2	5	120,733	1.0	23
Township Aid	1,050	0.4	13	27,588	0.2	5
Total	16,532	7.1	207	519,681	4.5	99
Local Government Aid (Calendar 2007)	5,820	2.5	73	484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)	265	0.1	3	18,273	0.2	3
County Program Aid (Payable 2007)	5,630	2.4	70	205,383	1.8	39
Community Corrections Funding (2007)	1,628	0.7	20	83,622	0.7	16
Total Aids	234,008	100.0	2,930	11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	4,845	85.0	61	272,673	85.1	52
Agricultural Market Value Credit	855	15.0	11	25,090	7.8	5
Miscellaneous Credits	3	0.1	0	22,472	7.0	4
Total Property Tax Credits	5,703	100.0	71	320,236	100.0	61
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	1,559	52.0	20	212,908	57.4	40
Regular (Renters)	1,360	45.3	17	150,603	40.6	29
Targeting Refund	80	2.7	1	7,560	2.0	1
Total Property Tax Refunds	2,998	100.0	38	371,072	100.0	70
Total Aids/Credits	\$242,709	100.0%	\$3,038	\$12,321,238	100.0%	\$2,341
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$35,885	44.5%	\$449	\$2,142,003	30.2%	\$407
City/Town Levy	13,415	16.6	168	1,631,255	23.0	310
School District Net Tax Capacity Levy	17,534	21.8	220	1,124,753	15.9	214
School District Referendum Market Value Levy	4,014	5.0	50	587,381	8.3	112
Miscellaneous District Levy	1,505	1.9	19	905,551	12.8	172
State Property Tax Levy	8,252	10.2	103	691,014	9.8	131
Total Levy	\$80,605	100.0%	1,009	\$7,081,957	100.0%	1,345
Less Property Tax Credits	5,703		71	320,236		61
Net Property Taxes Payable	74,903		938	6,761,721		1,285
B. Property Valuation (2006 Assessment)						
Market Valuation	\$6,407,638		\$80,218	\$518,742,473		\$98,555
Referendum Market Valuation	4,126,456		\$51,659	446,746,457		84,876
Net Tax Capacity (NTC)	67,186		841	5,241,089		996
C. Average Local NTC Tax Rate	101.717			110.144		
Avg. Referendum Mkt. Value Tax Rate	0.097			0.138		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$46,227	35.8%	\$579	\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)	44,779	34.6	561	3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)	7,641	5.9	96	525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)	6,692	5.2	84	489,540	3.7	93
Motor Fuels Tax (Calendar 2007)	10,328	8.0	129	644,392	4.8	122
Corporate Income Tax (Calendar 2006)	5,370	4.2	67	872,409	6.5	166
State General Property Tax (Payable 2007)	8,252	6.4	103	691,014	5.2	131
Total State Taxes	\$129,289	100.0%	\$1,619	\$13,348,111	100.0%	\$2,536

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 (2006-2007)	\$355,756	43.2%	\$1,110	\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)						
Medical Assistance	179,468	21.8	560	2,231,013	19.2	424
Minnesota Family Investment Program	4,372	0.5	14	63,620	0.5	12
General Assistance including GAMC	23,188	2.8	72	272,853	2.3	52
Social Services	97,921	11.9	306	1,200,533	10.3	228
Miscellaneous	10,956	1.3	34	117,180	1.0	22
Total	315,905	38.4	986	3,885,199	33.4	738
Highway Aid (Calendar 2007)						
County Aid	43,505	5.3	136	371,360	3.2	71
Municipal Aid	7,389	0.9	23	120,733	1.0	23
Township Aid	1,744	0.2	5	27,588	0.2	5
Total	52,638	6.4	164	519,681	4.5	99
Local Government Aid (Calendar 2007)	64,152	7.8	200	484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)	10,664	1.3	33	18,273	0.2	3
County Program Aid (Payable 2007)	17,405	2.1	54	205,383	1.8	39
Community Corrections Funding (2007)	7,154	0.9	22	83,622	0.7	16
Total Aids	823,673	100.0	2,571	11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	22,725	58.0	71	272,673	85.1	52
Agricultural Market Value Credit	976	2.5	3	25,090	7.8	5
Miscellaneous Credits	15,463	39.5	48	22,472	7.0	4
Total Property Tax Credits	39,163	100.0	122	320,236	100.0	61
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	6,330	43.2	20	212,908	57.4	40
Regular (Renters)	7,959	54.3	25	150,603	40.6	29
Targeting Refund	363	2.5	1	7,560	2.0	1
Total Property Tax Refunds	14,652	100.0	46	371,072	100.0	70
Total Aids/Credits	\$877,489	100.0%	\$2,739	\$12,321,238	100.0%	\$2,341
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$157,325	47.3%	\$491	\$2,142,003	30.2%	\$407
City/Town Levy	73,293	22.0	229	1,631,255	23.0	310
School District Net Tax Capacity Levy	34,604	10.4	108	1,124,753	15.9	214
School District Referendum Market Value Levy	13,946	4.2	44	587,381	8.3	112
Miscellaneous District Levy	20,567	6.2	64	905,551	12.8	172
State Property Tax Levy	32,877	9.9	103	691,014	9.8	131
Total Levy	\$332,612	100.0%	1,038	\$7,081,957	100.0%	1,345
Less Property Tax Credits	39,163		122	320,236		61
Net Property Taxes Payable	293,448		916	6,761,721		1,285
B. Property Valuation (2006 Assessment)						
Market Valuation	\$25,636,700		\$80,009	\$518,742,473		\$98,555
Referendum Market Valuation	19,363,823		\$60,432	446,746,457		84,876
Net Tax Capacity (NTC)	270,642		845	5,241,089		996
C. Average Local NTC Tax Rate	105.561			110.144		
Avg. Referendum Mkt. Value Tax Rate	0.073			0.138		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$250,751	38.4%	\$783	\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)	229,220	35.1	715	3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)	33,323	5.1	104	525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)	30,138	4.6	94	489,540	3.7	93
Motor Fuels Tax (Calendar 2007)	43,826	6.7	137	644,392	4.8	122
Corporate Income Tax (Calendar 2006)	32,610	5.0	102	872,409	6.5	166
State General Property Tax (Payable 2007)	32,877	5.0	103	691,014	5.2	131
Total State Taxes	\$652,744	100.0%	\$2,037	\$13,348,111	100.0%	\$2,536

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 (2006-2007)	\$244,084	48.4%	\$1,113	\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)						
Medical Assistance	108,805	21.6	496	2,231,013	19.2	424
Minnesota Family Investment Program	2,221	0.4	10	63,620	0.5	12
General Assistance including GAMC	8,282	1.6	38	272,853	2.3	52
Social Services	54,599	10.8	249	1,200,533	10.3	228
Miscellaneous	3,734	0.7	17	117,180	1.0	22
Total	177,641	35.2	810	3,885,199	33.4	738
Highway Aid (Calendar 2007)						
County Aid	33,394	6.6	152	371,360	3.2	71
Municipal Aid	2,956	0.6	13	120,733	1.0	23
Township Aid	3,213	0.6	15	27,588	0.2	5
Total	39,563	7.8	180	519,681	4.5	99
Local Government Aid (Calendar 2007)	27,904	5.5	127	484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)	317	0.1	1	18,273	0.2	3
County Program Aid (Payable 2007)	11,142	2.2	51	205,383	1.8	39
Community Corrections Funding (2007)	3,459	0.7	16	83,622	0.7	16
Total Aids	504,110	100.0	2,299	11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	14,958	69.0	68	272,673	85.1	52
Agricultural Market Value Credit	2,748	12.7	13	25,090	7.8	5
Miscellaneous Credits	3,978	18.3	18	22,472	7.0	4
Total Property Tax Credits	21,683	100.0	99	320,236	100.0	61
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	3,961	46.9	18	212,908	57.4	40
Regular (Renters)	4,345	51.5	20	150,603	40.6	29
Targeting Refund	132	1.6	1	7,560	2.0	1
Total Property Tax Refunds	8,438	100.0	38	371,072	100.0	70
Total Aids/Credits	\$534,232	100.0%	\$2,436	\$12,321,238	100.0%	\$2,341
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$101,579	44.6%	\$463	\$2,142,003	30.2%	\$407
City/Town Levy	46,376	20.4	212	1,631,255	23.0	310
School District Net Tax Capacity Levy	37,240	16.4	170	1,124,753	15.9	214
School District Referendum Market Value Levy	12,043	5.3	55	587,381	8.3	112
Miscellaneous District Levy	9,845	4.3	45	905,551	12.8	172
State Property Tax Levy	20,614	9.1	94	691,014	9.8	131
Total Levy	\$227,697	100.0%	1,038	\$7,081,957	100.0%	1,345
Less Property Tax Credits	21,683		99	320,236		61
Net Property Taxes Payable	206,014		940	6,761,721		1,285
B. Property Valuation (2006 Assessment)						
Market Valuation	\$21,525,654		\$98,173	\$518,742,473		\$98,555
Referendum Market Valuation	12,544,566		\$57,213	446,746,457		84,876
Net Tax Capacity (NTC)	213,195		972	5,241,089		996
C. Average Local NTC Tax Rate	91.364			110.144		
Avg. Referendum Mkt. Value Tax Rate	0.098			0.138		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$169,223	40.6%	\$772	\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)	134,044	32.1	611	3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)	22,678	5.4	103	525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)	20,126	4.8	92	489,540	3.7	93
Motor Fuels Tax (Calendar 2007)	33,062	7.9	151	644,392	4.8	122
Corporate Income Tax (Calendar 2006)	17,432	4.2	80	872,409	6.5	166
State General Property Tax (Payable 2007)	20,614	4.9	94	691,014	5.2	131
Total State Taxes	\$417,179	100.0%	\$1,903	\$13,348,111	100.0%	\$2,536

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 (2006-2007)	\$205,574	53.2%	\$1,277	\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)						
Medical Assistance	86,076	22.3	535	2,231,013	19.2	424
Minnesota Family Investment Program	2,341	0.6	15	63,620	0.5	12
General Assistance including GAMC	7,176	1.9	45	272,853	2.3	52
Social Services	37,861	9.8	235	1,200,533	10.3	228
Miscellaneous	3,417	0.9	21	117,180	1.0	22
Total	136,870	35.4	850	3,885,199	33.4	738
Highway Aid (Calendar 2007)						
County Aid	18,214	4.7	113	371,360	3.2	71
Municipal Aid	1,226	0.3	8	120,733	1.0	23
Township Aid	1,575	0.4	10	27,588	0.2	5
Total	21,015	5.4	131	519,681	4.5	99
Local Government Aid (Calendar 2007)	13,624	3.5	85	484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)	366	0.1	2	18,273	0.2	3
County Program Aid (Payable 2007)	5,853	1.5	36	205,383	1.8	39
Community Corrections Funding (2007)	2,832	0.7	18	83,622	0.7	16
Total Aids	386,134	100.0	2,398	11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	11,215	77.5	70	272,673	85.1	52
Agricultural Market Value Credit	2,075	14.3	13	25,090	7.8	5
Miscellaneous Credits	1,189	8.2	7	22,472	7.0	4
Total Property Tax Credits	14,479	100.0	90	320,236	100.0	61
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	4,789	59.9	30	212,908	57.4	40
Regular (Renters)	3,028	37.9	19	150,603	40.6	29
Targeting Refund	181	2.3	1	7,560	2.0	1
Total Property Tax Refunds	7,998	100.0	50	371,072	100.0	70
Total Aids/Credits	\$408,611	100.0%	\$2,538	\$12,321,238	100.0%	\$2,341
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$81,838	41.0%	\$508	\$2,142,003	30.2%	\$407
City/Town Levy	46,681	23.4	290	1,631,255	23.0	310
School District Net Tax Capacity Levy	32,268	16.2	200	1,124,753	15.9	214
School District Referendum Market Value Levy	8,708	4.4	54	587,381	8.3	112
Miscellaneous District Levy	4,693	2.3	29	905,551	12.8	172
State Property Tax Levy	25,607	12.8	159	691,014	9.8	131
Total Levy	\$199,795	100.0%	1,241	\$7,081,957	100.0%	1,345
Less Property Tax Credits	14,479		90	320,236		61
Net Property Taxes Payable	185,317		1,151	6,761,721		1,285
B. Property Valuation (2006 Assessment)						
Market Valuation	\$19,699,421		\$122,357	\$518,742,473		\$98,555
Referendum Market Valuation	11,474,883		\$71,273	446,746,457		84,876
Net Tax Capacity (NTC)	203,024		1,261	5,241,089		996
C. Average Local NTC Tax Rate	81.478			110.144		
Avg. Referendum Mkt. Value Tax Rate	0.076			0.138		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$112,999	37.2%	\$702	\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)	94,585	31.1	587	3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)	17,384	5.7	108	525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)	15,329	5.0	95	489,540	3.7	93
Motor Fuels Tax (Calendar 2007)	25,623	8.4	159	644,392	4.8	122
Corporate Income Tax (Calendar 2006)	12,202	4.0	76	872,409	6.5	166
State General Property Tax (Payable 2007)	25,607	8.4	159	691,014	5.2	131
Total State Taxes	\$303,729	100.0%	\$1,887	\$13,348,111	100.0%	\$2,536

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 (2006-2007)	\$146,529	53.7%	\$1,234	\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)						
Medical Assistance	52,755	19.3	444	2,231,013	19.2	424
Minnesota Family Investment Program	1,180	0.4	10	63,620	0.5	12
General Assistance including GAMC	3,399	1.2	29	272,853	2.3	52
Social Services	24,754	9.1	208	1,200,533	10.3	228
Miscellaneous	1,802	0.7	15	117,180	1.0	22
Total	83,889	30.7	707	3,885,199	33.4	738
Highway Aid (Calendar 2007)						
County Aid	14,504	5.3	122	371,360	3.2	71
Municipal Aid	1,624	0.6	14	120,733	1.0	23
Township Aid	1,420	0.5	12	27,588	0.2	5
Total	17,548	6.4	148	519,681	4.5	99
Local Government Aid (Calendar 2007)	17,200	6.3	145	484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)	374	0.1	3	18,273	0.2	3
County Program Aid (Payable 2007)	5,507	2.0	46	205,383	1.8	39
Community Corrections Funding (2007)	1,967	0.7	17	83,622	0.7	16
Total Aids	273,014	100.0	2,299	11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	8,420	85.7	71	272,673	85.1	52
Agricultural Market Value Credit	1,394	14.2	12	25,090	7.8	5
Miscellaneous Credits	6	0.1	0	22,472	7.0	4
Total Property Tax Credits	9,821	100.0	83	320,236	100.0	61
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	3,702	57.6	31	212,908	57.4	40
Regular (Renters)	2,596	40.3	22	150,603	40.6	29
Targeting Refund	135	2.1	1	7,560	2.0	1
Total Property Tax Refunds	6,433	100.0	54	371,072	100.0	70
Total Aids/Credits	\$289,268	100.0%	\$2,436	\$12,321,238	100.0%	\$2,341
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$60,281	46.2%	\$508	\$2,142,003	30.2%	\$407
City/Town Levy	30,435	23.3	256	1,631,255	23.0	310
School District Net Tax Capacity Levy	18,108	13.9	153	1,124,753	15.9	214
School District Referendum Market Value Levy	9,314	7.1	78	587,381	8.3	112
Miscellaneous District Levy	3,642	2.8	31	905,551	12.8	172
State Property Tax Levy	8,637	6.6	73	691,014	9.8	131
Total Levy	\$130,417	100.0%	1,098	\$7,081,957	100.0%	1,345
Less Property Tax Credits	9,821		83	320,236		61
Net Property Taxes Payable	120,596		1,016	6,761,721		1,285
B. Property Valuation (2006 Assessment)						
Market Valuation	\$10,857,902		\$91,450	\$518,742,473		\$98,555
Referendum Market Valuation	6,651,534		\$56,022	446,746,457		84,876
Net Tax Capacity (NTC)	106,059		893	5,241,089		996
C. Average Local NTC Tax Rate	106.041			110.144		
Avg. Referendum Mkt. Value Tax Rate	0.140			0.138		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$103,681	46.0%	\$873	\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)	60,745	26.9	512	3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)	12,795	5.7	108	525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)	11,388	5.1	96	489,540	3.7	93
Motor Fuels Tax (Calendar 2007)	15,090	6.7	127	644,392	4.8	122
Corporate Income Tax (Calendar 2006)	13,064	5.8	110	872,409	6.5	166
State General Property Tax (Payable 2007)	8,637	3.8	73	691,014	5.2	131
Total State Taxes	\$225,400	100.0%	\$1,898	\$13,348,111	100.0%	\$2,536

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 (2006-2007)	\$65,963	46.7%	\$1,394	\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)						
Medical Assistance	29,264	20.7	618	2,231,013	19.2	424
Minnesota Family Investment Program	311	0.2	7	63,620	0.5	12
General Assistance including GAMC	851	0.6	18	272,853	2.3	52
Social Services	12,955	9.2	274	1,200,533	10.3	228
Miscellaneous	856	0.6	18	117,180	1.0	22
Total	44,237	31.3	935	3,885,199	33.4	738
Highway Aid (Calendar 2007)						
County Aid	13,922	9.9	294	371,360	3.2	71
Municipal Aid	191	0.1	4	120,733	1.0	23
Township Aid	2,072	1.5	44	27,588	0.2	5
Total	16,185	11.5	342	519,681	4.5	99
Local Government Aid (Calendar 2007)	9,775	6.9	207	484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)	653	0.5	14	18,273	0.2	3
County Program Aid (Payable 2007)	3,638	2.6	77	205,383	1.8	39
Community Corrections Funding (2007)	795	0.6	17	83,622	0.7	16
Total Aids	141,245	100.0	2,984	11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	3,307	76.6	70	272,673	85.1	52
Agricultural Market Value Credit	1,009	23.4	21	25,090	7.8	5
Miscellaneous Credits	0	0.0	0	22,472	7.0	4
Total Property Tax Credits	4,317	100.0	91	320,236	100.0	61
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	639	46.0	14	212,908	57.4	40
Regular (Renters)	725	52.2	15	150,603	40.6	29
Targeting Refund	26	1.8	1	7,560	2.0	1
Total Property Tax Refunds	1,390	100.0	29	371,072	100.0	70
Total Aids/Credits	\$146,953	100.0%	\$3,105	\$12,321,238	100.0%	\$2,341
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$24,118	47.5%	\$510	\$2,142,003	30.2%	\$407
City/Town Levy	12,475	24.6	264	1,631,255	23.0	310
School District Net Tax Capacity Levy	6,961	13.7	147	1,124,753	15.9	214
School District Referendum Market Value Levy	2,985	5.9	63	587,381	8.3	112
Miscellaneous District Levy	1,328	2.6	28	905,551	12.8	172
State Property Tax Levy	2,903	5.7	61	691,014	9.8	131
Total Levy	\$50,771	100.0%	1,073	\$7,081,957	100.0%	1,345
Less Property Tax Credits	4,317		91	320,236		61
Net Property Taxes Payable	46,454		982	6,761,721		1,285
B. Property Valuation (2006 Assessment)						
Market Valuation	\$4,921,560		\$103,984	\$518,742,473		\$98,555
Referendum Market Valuation	1,572,667		\$33,228	446,746,457		84,876
Net Tax Capacity (NTC)	43,802		925	5,241,089		996
C. Average Local NTC Tax Rate	101.950			110.144		
Avg. Referendum Mkt. Value Tax Rate	0.204			0.138		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$46,306	53.4%	\$978	\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)	16,802	19.4	355	3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)	5,321	6.1	112	525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)	4,705	5.4	99	489,540	3.7	93
Motor Fuels Tax (Calendar 2007)	6,766	7.8	143	644,392	4.8	122
Corporate Income Tax (Calendar 2006)	3,980	4.6	84	872,409	6.5	166
State General Property Tax (Payable 2007)	2,903	3.3	61	691,014	5.2	131
Total State Taxes	\$86,782	100.0%	\$1,834	\$13,348,111	100.0%	\$2,536

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 (2006-2007)	\$198,441	58.1%	\$1,239	\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)						
Medical Assistance	64,557	18.9	403	2,231,013	19.2	424
Minnesota Family Investment Program	1,966	0.6	12	63,620	0.5	12
General Assistance including GAMC	5,495	1.6	34	272,853	2.3	52
Social Services	31,918	9.3	199	1,200,533	10.3	228
Miscellaneous	1,973	0.6	12	117,180	1.0	22
Total	105,911	31.0	662	3,885,199	33.4	738
Highway Aid (Calendar 2007)						
County Aid	17,139	5.0	107	371,360	3.2	71
Municipal Aid	769	0.2	5	120,733	1.0	23
Township Aid	932	0.3	6	27,588	0.2	5
Total	18,839	5.5	118	519,681	4.5	99
Local Government Aid (Calendar 2007)	7,956	2.3	50	484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)	141	0.0	1	18,273	0.2	3
County Program Aid (Payable 2007)	6,929	2.0	43	205,383	1.8	39
Community Corrections Funding (2007)	3,185	0.9	20	83,622	0.7	16
Total Aids	341,402	100.0	2,132	11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	9,993	83.2	62	272,673	85.1	52
Agricultural Market Value Credit	2,002	16.7	13	25,090	7.8	5
Miscellaneous Credits	19	0.2	0	22,472	7.0	4
Total Property Tax Credits	12,014	100.0	75	320,236	100.0	61
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	7,411	71.1	46	212,908	57.4	40
Regular (Renters)	2,834	27.2	18	150,603	40.6	29
Targeting Refund	186	1.8	1	7,560	2.0	1
Total Property Tax Refunds	10,431	100.0	65	371,072	100.0	70
Total Aids/Credits	\$363,847	100.0%	\$2,273	\$12,321,238	100.0%	\$2,341
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$76,833	45.5%	\$480	\$2,142,003	30.2%	\$407
City/Town Levy	37,477	22.2	234	1,631,255	23.0	310
School District Net Tax Capacity Levy	31,688	18.8	198	1,124,753	15.9	214
School District Referendum Market Value Levy	7,743	4.6	48	587,381	8.3	112
Miscellaneous District Levy	4,494	2.7	28	905,551	12.8	172
State Property Tax Levy	10,590	6.3	66	691,014	9.8	131
Total Levy	\$168,824	100.0%	1,055	\$7,081,957	100.0%	1,345
Less Property Tax Credits	12,014		75	320,236		61
Net Property Taxes Payable	156,811		979	6,761,721		1,285
B. Property Valuation (2006 Assessment)						
Market Valuation	\$13,933,951		\$87,034	\$518,742,473		\$98,555
Referendum Market Valuation	11,306,802		\$70,624	446,746,457		84,876
Net Tax Capacity (NTC)	140,888		880	5,241,089		996
C. Average Local NTC Tax Rate	106.604			110.144		
Avg. Referendum Mkt. Value Tax Rate	0.071			0.138		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$123,479	47.1%	\$771	\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)	56,708	21.6	354	3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)	17,964	6.9	112	525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)	15,967	6.1	100	489,540	3.7	93
Motor Fuels Tax (Calendar 2007)	27,151	10.4	170	644,392	4.8	122
Corporate Income Tax (Calendar 2006)	10,347	3.9	65	872,409	6.5	166
State General Property Tax (Payable 2007)	10,590	4.0	66	691,014	5.2	131
Total State Taxes	\$262,206	100.0%	\$1,638	\$13,348,111	100.0%	\$2,536

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 (2006-2007)	\$497,519	65.5%	\$1,281	\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)						
Medical Assistance	109,774	14.4	283	2,231,013	19.2	424
Minnesota Family Investment Program	2,803	0.4	7	63,620	0.5	12
General Assistance including GAMC	10,830	1.4	28	272,853	2.3	52
Social Services	59,652	7.8	154	1,200,533	10.3	228
Miscellaneous	5,668	0.7	15	117,180	1.0	22
Total	188,726	24.8	486	3,885,199	33.4	738
Highway Aid (Calendar 2007)						
County Aid	18,963	2.5	49	371,360	3.2	71
Municipal Aid	6,325	0.8	16	120,733	1.0	23
Township Aid	1,586	0.2	4	27,588	0.2	5
Total	26,874	3.5	69	519,681	4.5	99
Local Government Aid (Calendar 2007)	26,456	3.5	68	484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)	158	0.0	0	18,273	0.2	3
County Program Aid (Payable 2007)	15,080	2.0	39	205,383	1.8	39
Community Corrections Funding (2007)	5,331	0.7	14	83,622	0.7	16
Total Aids	760,144	100.0	1,958	11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	21,230	89.2	55	272,673	85.1	52
Agricultural Market Value Credit	2,537	10.7	7	25,090	7.8	5
Miscellaneous Credits	30	0.1	0	22,472	7.0	4
Total Property Tax Credits	23,797	100.0	61	320,236	100.0	61
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	13,387	58.8	34	212,908	57.4	40
Regular (Renters)	8,861	38.9	23	150,603	40.6	29
Targeting Refund	536	2.4	1	7,560	2.0	1
Total Property Tax Refunds	22,783	100.0	59	371,072	100.0	70
Total Aids/Credits	\$806,724	100.0%	\$2,078	\$12,321,238	100.0%	\$2,341
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$147,468	33.5%	\$380	\$2,142,003	30.2%	\$407
City/Town Levy	108,522	24.7	280	1,631,255	23.0	310
School District Net Tax Capacity Levy	94,415	21.5	243	1,124,753	15.9	214
School District Referendum Market Value Levy	30,538	6.9	79	587,381	8.3	112
Miscellaneous District Levy	18,910	4.3	49	905,551	12.8	172
State Property Tax Levy	39,981	9.1	103	691,014	9.8	131
Total Levy	\$439,835	100.0%	1,133	\$7,081,957	100.0%	1,345
Less Property Tax Credits	23,797		61	320,236		61
Net Property Taxes Payable	416,038		1,072	6,761,721		1,285
B. Property Valuation (2006 Assessment)						
Market Valuation	\$32,886,726		\$84,700	\$518,742,473		\$98,555
Referendum Market Valuation	29,230,644		\$75,284	446,746,457		84,876
Net Tax Capacity (NTC)	356,078		917	5,241,089		996
C. Average Local NTC Tax Rate	103.586			110.144		
Avg. Referendum Mkt. Value Tax Rate	0.106			0.138		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$382,680	47.0%	\$986	\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)	223,554	27.4	576	3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)	39,035	4.8	101	525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)	35,999	4.4	93	489,540	3.7	93
Motor Fuels Tax (Calendar 2007)	54,625	6.7	141	644,392	4.8	122
Corporate Income Tax (Calendar 2006)	39,034	4.8	101	872,409	6.5	166
State General Property Tax (Payable 2007)	39,981	4.9	103	691,014	5.2	131
Total State Taxes	\$814,908	100.0%	\$2,099	\$13,348,111	100.0%	\$2,536

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 (2006-2007)	\$153,870	48.6%	\$1,313	\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)						
Medical Assistance	59,734	18.9	510	2,231,013	19.2	424
Minnesota Family Investment Program	1,157	0.4	10	63,620	0.5	12
General Assistance including GAMC	2,651	0.8	23	272,853	2.3	52
Social Services	29,346	9.3	250	1,200,533	10.3	228
Miscellaneous	2,248	0.7	19	117,180	1.0	22
Total	95,136	30.1	812	3,885,199	33.4	738
Highway Aid (Calendar 2007)						
County Aid	27,691	8.8	236	371,360	3.2	71
Municipal Aid	2,219	0.7	19	120,733	1.0	23
Township Aid	3,663	1.2	31	27,588	0.2	5
Total	33,573	10.6	286	519,681	4.5	99
Local Government Aid (Calendar 2007)	22,714	7.2	194	484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)	860	0.3	7	18,273	0.2	3
County Program Aid (Payable 2007)	7,976	2.5	68	205,383	1.8	39
Community Corrections Funding (2007)	2,181	0.7	19	83,622	0.7	16
Total Aids	316,310	100.0	2,699	11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	8,191	79.5	70	272,673	85.1	52
Agricultural Market Value Credit	2,118	20.5	18	25,090	7.8	5
Miscellaneous Credits	0	0.0	0	22,472	7.0	4
Total Property Tax Credits	10,309	100.0	88	320,236	100.0	61
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	1,604	44.6	14	212,908	57.4	40
Regular (Renters)	1,899	52.8	16	150,603	40.6	29
Targeting Refund	93	2.6	1	7,560	2.0	1
Total Property Tax Refunds	3,596	100.0	31	371,072	100.0	70
Total Aids/Credits	\$330,215	100.0%	\$2,817	\$12,321,238	100.0%	\$2,341
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$55,699	44.4%	\$475	\$2,142,003	30.2%	\$407
City/Town Levy	28,649	22.8	244	1,631,255	23.0	310
School District Net Tax Capacity Levy	21,620	17.2	184	1,124,753	15.9	214
School District Referendum Market Value Levy	7,430	5.9	63	587,381	8.3	112
Miscellaneous District Levy	4,213	3.4	36	905,551	12.8	172
State Property Tax Levy	7,974	6.3	68	691,014	9.8	131
Total Levy	\$125,586	100.0%	1,072	\$7,081,957	100.0%	1,345
Less Property Tax Credits	10,309		88	320,236		61
Net Property Taxes Payable	115,276		984	6,761,721		1,285
B. Property Valuation (2006 Assessment)						
Market Valuation	\$11,993,956		\$102,333	\$518,742,473		\$98,555
Referendum Market Valuation	4,339,120		\$37,022	446,746,457		84,876
Net Tax Capacity (NTC)	108,643		927	5,241,089		996
C. Average Local NTC Tax Rate	101.120			110.144		
Avg. Referendum Mkt. Value Tax Rate	0.179			0.138		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$86,626	41.8%	\$739	\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)	58,595	28.3	500	3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)	13,010	6.3	111	525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)	11,474	5.5	98	489,540	3.7	93
Motor Fuels Tax (Calendar 2007)	18,245	8.8	156	644,392	4.8	122
Corporate Income Tax (Calendar 2006)	11,379	5.5	97	872,409	6.5	166
State General Property Tax (Payable 2007)	7,974	3.8	68	691,014	5.2	131
Total State Taxes	\$207,302	100.0%	\$1,769	\$13,348,111	100.0%	\$2,536

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 (2006-2007)	\$249,899	49.8%	\$1,096	\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)						
Medical Assistance	92,472	18.4	406	2,231,013	19.2	424
Minnesota Family Investment Program	2,263	0.5	10	63,620	0.5	12
General Assistance including GAMC	6,188	1.2	27	272,853	2.3	52
Social Services	53,019	10.6	233	1,200,533	10.3	228
Miscellaneous	3,932	0.8	17	117,180	1.0	22
Total	157,874	31.4	692	3,885,199	33.4	738
Highway Aid (Calendar 2007)						
County Aid	31,386	6.3	138	371,360	3.2	71
Municipal Aid	3,759	0.7	16	120,733	1.0	23
Township Aid	2,299	0.5	10	27,588	0.2	5
Total	37,444	7.5	164	519,681	4.5	99
Local Government Aid (Calendar 2007)	41,244	8.2	181	484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)	845	0.2	4	18,273	0.2	3
County Program Aid (Payable 2007)	10,877	2.2	48	205,383	1.8	39
Community Corrections Funding (2007)	3,981	0.8	17	83,622	0.7	16
Total Aids	502,164	100.0	2,202	11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	15,513	85.7	68	272,673	85.1	52
Agricultural Market Value Credit	2,470	13.6	11	25,090	7.8	5
Miscellaneous Credits	125	0.7	1	22,472	7.0	4
Total Property Tax Credits	18,108	100.0	79	320,236	100.0	61
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	5,169	49.7	23	212,908	57.4	40
Regular (Renters)	4,973	47.8	22	150,603	40.6	29
Targeting Refund	255	2.4	1	7,560	2.0	1
Total Property Tax Refunds	10,397	100.0	46	371,072	100.0	70
Total Aids/Credits	\$530,669	100.0%	\$2,327	\$12,321,238	100.0%	\$2,341
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$96,298	41.9%	\$422	\$2,142,003	30.2%	\$407
City/Town Levy	58,913	25.6	258	1,631,255	23.0	310
School District Net Tax Capacity Levy	35,135	15.3	154	1,124,753	15.9	214
School District Referendum Market Value Levy	15,482	6.7	68	587,381	8.3	112
Miscellaneous District Levy	6,262	2.7	27	905,551	12.8	172
State Property Tax Levy	17,641	7.7	77	691,014	9.8	131
Total Levy	\$229,732	100.0%	1,007	\$7,081,957	100.0%	1,345
Less Property Tax Credits	18,108		79	320,236		61
Net Property Taxes Payable	211,624		928	6,761,721		1,285
B. Property Valuation (2006 Assessment)						
Market Valuation	\$21,106,855		\$92,561	\$518,742,473		\$98,555
Referendum Market Valuation	12,522,608		\$54,916	446,746,457		84,876
Net Tax Capacity (NTC)	205,002		899	5,241,089		996
C. Average Local NTC Tax Rate	95.815			110.144		
Avg. Referendum Mkt. Value Tax Rate	0.125			0.138		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$200,011	45.4%	\$877	\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)	122,698	27.9	538	3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)	24,189	5.5	106	525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)	21,663	4.9	95	489,540	3.7	93
Motor Fuels Tax (Calendar 2007)	30,691	7.0	135	644,392	4.8	122
Corporate Income Tax (Calendar 2006)	23,280	5.3	102	872,409	6.5	166
State General Property Tax (Payable 2007)	17,641	4.0	77	691,014	5.2	131
Total State Taxes	\$440,174	100.0%	\$1,930	\$13,348,111	100.0%	\$2,536

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 (2006-2007)	\$549,632	53.7%	\$1,126	\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)						
Medical Assistance	180,176	17.6	369	2,231,013	19.2	424
Minnesota Family Investment Program	4,320	0.4	9	63,620	0.5	12
General Assistance including GAMC	14,163	1.4	29	272,853	2.3	52
Social Services	109,685	10.7	225	1,200,533	10.3	228
Miscellaneous	7,587	0.7	16	117,180	1.0	22
Total	315,931	30.9	647	3,885,199	33.4	738
Highway Aid (Calendar 2007)						
County Aid	44,789	4.4	92	371,360	3.2	71
Municipal Aid	12,528	1.2	26	120,733	1.0	23
Township Aid	4,097	0.4	8	27,588	0.2	5
Total	61,414	6.0	126	519,681	4.5	99
Local Government Aid (Calendar 2007)	65,548	6.4	134	484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)	1,669	0.2	3	18,273	0.2	3
County Program Aid (Payable 2007)	22,070	2.2	45	205,383	1.8	39
Community Corrections Funding (2007)	7,273	0.7	15	83,622	0.7	16
Total Aids	1,023,538	100.0	2,098	11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	32,242	88.9	66	272,673	85.1	52
Agricultural Market Value Credit	3,949	10.9	8	25,090	7.8	5
Miscellaneous Credits	62	0.2	0	22,472	7.0	4
Total Property Tax Credits	36,253	100.0	74	320,236	100.0	61
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	12,675	52.2	26	212,908	57.4	40
Regular (Renters)	10,993	45.3	23	150,603	40.6	29
Targeting Refund	592	2.4	1	7,560	2.0	1
Total Property Tax Refunds	24,260	100.0	50	371,072	100.0	70
Total Aids/Credits	\$1,084,050	100.0%	\$2,222	\$12,321,238	100.0%	\$2,341
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$195,832	37.1%	\$401	\$2,142,003	30.2%	\$407
City/Town Levy	139,276	26.4	285	1,631,255	23.0	310
School District Net Tax Capacity Levy	91,999	17.4	189	1,124,753	15.9	214
School District Referendum Market Value Levy	45,670	8.7	94	587,381	8.3	112
Miscellaneous District Levy	13,021	2.5	27	905,551	12.8	172
State Property Tax Levy	41,477	7.9	85	691,014	9.8	131
Total Levy	\$527,274	100.0%	1,081	\$7,081,957	100.0%	1,345
Less Property Tax Credits	36,253		74	320,236		61
Net Property Taxes Payable	491,022		1,006	6,761,721		1,285
B. Property Valuation (2006 Assessment)						
Market Valuation	\$41,110,909		\$84,253	\$518,742,473		\$98,555
Referendum Market Valuation	31,465,851		\$64,486	446,746,457		84,876
Net Tax Capacity (NTC)	424,460		870	5,241,089		996
C. Average Local NTC Tax Rate	103.620			110.144		
Avg. Referendum Mkt. Value Tax Rate	0.146			0.138		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$475,143	47.9%	\$974	\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)	252,641	25.5	518	3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)	49,841	5.0	102	525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)	45,236	4.6	93	489,540	3.7	93
Motor Fuels Tax (Calendar 2007)	63,050	6.4	129	644,392	4.8	122
Corporate Income Tax (Calendar 2006)	63,834	6.4	131	872,409	6.5	166
State General Property Tax (Payable 2007)	41,477	4.2	85	691,014	5.2	131
Total State Taxes	\$991,222	100.0%	\$2,031	\$13,348,111	100.0%	\$2,536

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 (2006-2007)	\$3,525,724	58.1%	\$1,238	\$6,433,214	55.3%	\$1,222
Human Services Aid (Calendar 2007)						
Medical Assistance	1,161,951	19.2	408	2,231,013	19.2	424
Minnesota Family Investment Program	37,038	0.6	13	63,620	0.5	12
General Assistance including GAMC	180,673	3.0	63	272,853	2.3	52
Social Services	641,481	10.6	225	1,200,533	10.3	228
Miscellaneous	71,802	1.2	25	117,180	1.0	22
Total	2,092,946	34.5	735	3,885,199	33.4	738
Highway Aid (Calendar 2007)						
County Aid	66,973	1.1	24	371,360	3.2	71
Municipal Aid	79,446	1.3	28	120,733	1.0	23
Township Aid	699	0.0	0	27,588	0.2	5
Total	147,118	2.4	52	519,681	4.5	99
Local Government Aid (Calendar 2007)	167,101	2.8	59	484,558	4.2	92
Disparity Reduction Aid (Calendar 2007)	1,365	0.0	0	18,273	0.2	3
County Program Aid (Payable 2007)	87,014	1.4	31	205,383	1.8	39
Community Corrections Funding (2007)	42,088	0.7	15	83,622	0.7	16
Total Aids	6,063,356	100.0	2,128	11,629,930	100.0	2,210
B. Property Tax Credits (Payable 2007)						
Homestead Market Value Credit	114,315	98.4	40	272,673	85.1	52
Agricultural Market Value Credit	1,395	1.2	0	25,090	7.8	5
Miscellaneous Credits	407	0.4	0	22,472	7.0	4
Total Property Tax Credits	116,116	100.0	41	320,236	100.0	61
C. Property Tax Refunds (06 filed 07)						
Regular (Homeowners)	150,417	59.0	53	212,908	57.4	40
Regular (Renters)	99,780	39.1	35	150,603	40.6	29
Targeting Refund	4,950	1.9	2	7,560	2.0	1
Total Property Tax Refunds	255,148	100.0	90	371,072	100.0	70
Total Aids/Credits	\$6,434,620	100.0%	\$2,259	\$12,321,238	100.0%	\$2,341
II. Property Tax Data						
A. Property Tax Levy (Payable 2007)						
County Levy	\$1,070,041	23.9%	\$376	\$2,142,003	30.2%	\$407
City/Town Levy	1,017,057	22.7	357	1,631,255	23.0	310
School District Net Tax Capacity Levy	690,684	15.4	242	1,124,753	15.9	214
School District Referendum Market Value Levy	424,066	9.5	149	587,381	8.3	112
Miscellaneous District Levy	812,372	18.1	285	905,551	12.8	172
State Property Tax Levy	468,265	10.4	164	691,014	9.8	131
Total Levy	\$4,482,486	100.0%	1,573	\$7,081,957	100.0%	1,345
Less Property Tax Credits	116,116		41	320,236		61
Net Property Taxes Payable	4,366,370		1,533	6,761,721		1,285
B. Property Valuation (2006 Assessment)						
Market Valuation	\$302,794,450		\$106,281	\$518,742,473		\$98,555
Referendum Market Valuation	299,229,892		\$105,030	446,746,457		84,876
Net Tax Capacity (NTC)	3,044,871		1,069	5,241,089		996
C. Average Local NTC Tax Rate	116.969			110.144		
Avg. Referendum Mkt. Value Tax Rate	0.151			0.138		
III. Major State Taxes						
Individual Income Tax (2006 filed 2007)	\$4,296,703	49.6%	\$1,508	\$6,372,357	47.7%	\$1,211
Sales/Use Tax (Calendar 2007)	2,425,262	28.0	851	3,753,243	28.1	713
Motor Vehicle Sales Tax (Calendar 2007)	272,445	3.1	96	525,156	3.9	100
Motor Vehicle Registration Tax (Calendar 2007)	262,456	3.0	92	489,540	3.7	93
Motor Fuels Tax (Calendar 2007)	304,066	3.5	107	644,392	4.8	122
Corporate Income Tax (Calendar 2006)	632,762	7.3	222	872,409	6.5	166
State General Property Tax (Payable 2007)	468,265	5.4	164	691,014	5.2	131
Total State Taxes	\$8,661,959	100.0%	\$3,040	\$13,348,111	100.0%	\$2,536

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 2007 estimated population, which was used for each county in determining the county and region per capita amounts, is on page 5. 2007 population is used to calculate per capita amounts throughout this report, even if 2006 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 (2006-2007)	\$16,407	44.8%	\$1,021	\$1,110	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	9,726	26.6	605	560	424
Minnesota Family Investment Program	269	0.7	17	14	12
General Assistance including GAMC	801	2.2	50	72	52
Social Services	3,634	9.9	226	306	228
Miscellaneous	264	0.7	16	34	22
Total	14,693	40.2	914	986	738
Highway Aid (Calendar 2007)					
County Aid	3,516	9.6	219	136	71
Municipal Aid	0	0.0	0	23	23
Township Aid	309	0.8	19	5	5
Total	3,824	10.5	238	164	99
Local Government Aid (Calendar 2007)	775	2.1	48	200	92
Disparity Reduction Aid (Calendar 2007)	22	0.1	1	33	3
County Program Aid (Payable 2007)	590	1.6	37	54	39
Community Corrections Funding (2007)	274	0.7	17	22	16
Total Aids	36,585	100.0	2,277	2,571	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,288	52.7	80	71	52
Agricultural Market Value Credit	255	10.4	16	3	5
Miscellaneous Credits	900	36.8	56	48	4
Total Property Tax Credits	2,443	100.0	152	122	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	191	41.8	12	20	40
Regular (Renters)	260	57.0	16	25	29
Targeting Refund	5	1.2	0	1	1
Total Property Tax Refunds	457	100.0	28	46	70
Total Aids/Credits	\$39,485	100.0%	\$2,458	\$2,739	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$10,192	50.8%	\$634	\$491	\$407
City/Town Levy	4,264	21.3	265	229	310
School District Net Tax Capacity Levy	2,518	12.6	157	108	214
School District Referendum Market Value Levy	468	2.3	29	44	112
Miscellaneous District Levy	427	2.1	27	64	172
State Property Tax Levy	2,184	10.9	136	103	131
Total Levy	\$20,053	100.0%	\$1,248	\$1,038	\$1,345
Less Property Tax Credits	2,443		152	122	61
Net Property Taxes Payable	17,611		1,096	916	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,358,739		\$146,806	\$80,009	\$98,555
Referendum Market Valuation	1,054,557		\$65,635	60,432	84,876
Net Tax Capacity (NTC)	23,191		1,443	845	996
C. Average Local NTC Tax Rate	73.358				
Avg. Referendum Mkt. Value Tax Rate	0.044				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$9,956	37.0%	\$620	\$783	\$1,211
Sales/Use Tax (Calendar 2007)	7,501	27.9	467	715	713
Motor Vehicle Sales Tax (Calendar 2007)	1,848	6.9	115	104	100
Motor Vehicle Registration Tax (Calendar 2007)	1,651	6.1	103	94	93
Motor Fuels Tax (Calendar 2007)	3,028	11.3	188	137	122
Corporate Income Tax (Calendar 2006)	718	2.7	45	102	166
State General Property Tax (Payable 2007)	2,184	8.1	136	103	131
Total State Taxes	\$26,886	100.0%	\$1,673	\$2,037	\$2,536

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 (2006-2007)	\$488,739	68.3%	\$1,475	\$1,238	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	107,290	15.0	324	408	424
Minnesota Family Investment Program	3,372	0.5	10	13	12
General Assistance including GAMC	11,506	1.6	35	63	52
Social Services	60,165	8.4	182	225	228
Miscellaneous	3,453	0.5	10	25	22
Total	185,787	26.0	561	735	738
Highway Aid (Calendar 2007)					
County Aid	8,258	1.2	25	24	71
Municipal Aid	9,755	1.4	29	28	23
Township Aid	64	0.0	0	0	5
Total	18,077	2.5	55	52	99
Local Government Aid (Calendar 2007)	4,381	0.6	13	59	92
Disparity Reduction Aid (Calendar 2007)	0	0.0	0	0	3
County Program Aid (Payable 2007)	13,940	1.9	42	31	39
Community Corrections Funding (2007)	4,922	0.7	15	15	16
Total Aids	715,846	100.0	2,161	2,128	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	15,675	99.2	47	40	52
Agricultural Market Value Credit	116	0.7	0	0	5
Miscellaneous Credits	3	0.0	0	0	4
Total Property Tax Credits	15,794	100.0	48	41	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	15,570	64.8	47	53	40
Regular (Renters)	8,086	33.7	24	35	29
Targeting Refund	366	1.5	1	2	1
Total Property Tax Refunds	24,023	100.0	73	90	70
Total Aids/Credits	\$755,662	100.0%	\$2,281	\$2,259	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$90,023	22.9%	\$272	\$376	\$407
City/Town Levy	95,823	24.4	289	357	310
School District Net Tax Capacity Levy	64,306	16.4	194	242	214
School District Referendum Market Value Levy	40,044	10.2	121	149	112
Miscellaneous District Levy	64,949	16.6	196	285	172
State Property Tax Levy	37,187	9.5	112	164	131
Total Levy	\$392,334	100.0%	\$1,184	\$1,573	\$1,345
Less Property Tax Credits	15,794		48	41	61
Net Property Taxes Payable	376,540		1,137	1,533	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$29,567,556		\$89,262	\$106,281	\$98,555
Referendum Market Valuation	29,300,339		\$88,455	105,030	84,876
Net Tax Capacity (NTC)	290,384		877	1,069	996
C. Average Local NTC Tax Rate	91.042				
Avg. Referendum Mkt. Value Tax Rate	0.140				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$354,051	49.4%	\$1,069	\$1,508	\$1,211
Sales/Use Tax (Calendar 2007)	183,806	25.7	555	851	713
Motor Vehicle Sales Tax (Calendar 2007)	32,301	4.5	98	96	100
Motor Vehicle Registration Tax (Calendar 2007)	30,777	4.3	93	92	93
Motor Fuels Tax (Calendar 2007)	34,230	4.8	103	107	122
Corporate Income Tax (Calendar 2006)	43,847	6.1	132	222	166
State General Property Tax (Payable 2007)	37,187	5.2	112	164	131
Total State Taxes	\$716,199	100.0%	\$2,162	\$3,040	\$2,536

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 (2006-2007)	\$33,052	45.1%	\$1,027	\$1,113	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	21,449	29.3	666	496	424
Minnesota Family Investment Program	531	0.7	16	10	12
General Assistance including GAMC	2,583	3.5	80	38	52
Social Services	6,234	8.5	194	249	228
Miscellaneous	605	0.8	19	17	22
Total	31,403	42.8	976	810	738
Highway Aid (Calendar 2007)					
County Aid	3,951	5.4	123	152	71
Municipal Aid	326	0.4	10	13	23
Township Aid	423	0.6	13	15	5
Total	4,699	6.4	146	180	99
Local Government Aid (Calendar 2007)	1,833	2.5	57	127	92
Disparity Reduction Aid (Calendar 2007)	3	0.0	0	1	3
County Program Aid (Payable 2007)	1,537	2.1	48	51	39
Community Corrections Funding (2007)	786	1.1	24	16	16
Total Aids	73,313	100.0	2,278	2,299	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,157	84.5	67	68	52
Agricultural Market Value Credit	395	15.5	12	13	5
Miscellaneous Credits	0	0.0	0	18	4
Total Property Tax Credits	2,552	100.0	79	99	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	597	51.8	19	18	40
Regular (Renters)	540	46.8	17	20	29
Targeting Refund	15	1.3	0	1	1
Total Property Tax Refunds	1,152	100.0	36	38	70
Total Aids/Credits	\$77,017	100.0%	\$2,393	\$2,436	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$15,236	46.4%	\$473	\$463	\$407
City/Town Levy	6,320	19.2	196	212	310
School District Net Tax Capacity Levy	5,095	15.5	158	170	214
School District Referendum Market Value Levy	1,595	4.9	50	55	112
Miscellaneous District Levy	1,329	4.0	41	45	172
State Property Tax Levy	3,275	10.0	102	94	131
Total Levy	\$32,850	100.0%	\$1,021	\$1,038	\$1,345
Less Property Tax Credits	2,552		79	99	61
Net Property Taxes Payable	30,298		941	940	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$3,278,700		\$101,877	\$98,173	\$98,555
Referendum Market Valuation	1,969,581		\$61,199	57,213	84,876
Net Tax Capacity (NTC)	32,722		1,017	972	996
C. Average Local NTC Tax Rate	83.878				
Avg. Referendum Mkt. Value Tax Rate	0.081				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$21,966	38.1%	\$683	\$772	\$1,211
Sales/Use Tax (Calendar 2007)	18,549	32.2	576	611	713
Motor Vehicle Sales Tax (Calendar 2007)	3,356	5.8	104	103	100
Motor Vehicle Registration Tax (Calendar 2007)	2,962	5.1	92	92	93
Motor Fuels Tax (Calendar 2007)	4,409	7.7	137	151	122
Corporate Income Tax (Calendar 2006)	3,069	5.3	95	80	166
State General Property Tax (Payable 2007)	3,275	5.7	102	94	131
Total State Taxes	\$57,586	100.0%	\$1,789	\$1,903	\$2,536

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 (2006-2007)	\$67,373	50.3%	\$1,555	\$1,436	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	34,373	25.7	793	708	424
Minnesota Family Investment Program	2,126	1.6	49	36	12
General Assistance including GAMC	4,409	3.3	102	85	52
Social Services	11,919	8.9	275	269	228
Miscellaneous	953	0.7	22	21	22
Total	53,781	40.1	1,241	1,119	738
Highway Aid (Calendar 2007)					
County Aid	4,509	3.4	104	189	71
Municipal Aid	403	0.3	9	5	23
Township Aid	282	0.2	7	13	5
Total	5,193	3.9	120	207	99
Local Government Aid (Calendar 2007)	3,624	2.7	84	73	92
Disparity Reduction Aid (Calendar 2007)	9	0.0	0	3	3
County Program Aid (Payable 2007)	2,955	2.2	68	70	39
Community Corrections Funding (2007)	1,060	0.8	24	20	16
Total Aids	133,994	100.0	3,093	2,930	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,219	88.6	51	61	52
Agricultural Market Value Credit	286	11.4	7	11	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,506	100.0	58	71	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	705	45.9	16	20	40
Regular (Renters)	826	53.7	19	17	29
Targeting Refund	5	0.3	0	1	1
Total Property Tax Refunds	1,536	100.0	35	38	70
Total Aids/Credits	\$138,036	100.0%	\$3,186	\$3,038	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$15,820	47.0%	\$365	\$449	\$407
City/Town Levy	5,373	16.0	124	168	310
School District Net Tax Capacity Levy	6,601	19.6	152	220	214
School District Referendum Market Value Levy	1,965	5.8	45	50	112
Miscellaneous District Levy	760	2.3	18	19	172
State Property Tax Levy	3,139	9.3	72	103	131
Total Levy	\$33,659	100.0%	\$777	\$1,009	\$1,345
Less Property Tax Credits	2,506		58	71	61
Net Property Taxes Payable	31,153		719	938	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,386,729		\$55,095	\$80,218	\$98,555
Referendum Market Valuation	1,912,262		\$44,143	51,659	84,876
Net Tax Capacity (NTC)	25,666		592	841	996
C. Average Local NTC Tax Rate	109.802				
Avg. Referendum Mkt. Value Tax Rate	0.103				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$25,070	35.6%	\$579	\$579	\$1,211
Sales/Use Tax (Calendar 2007)	27,170	38.6	627	561	713
Motor Vehicle Sales Tax (Calendar 2007)	3,736	5.3	86	96	100
Motor Vehicle Registration Tax (Calendar 2007)	3,325	4.7	77	84	93
Motor Fuels Tax (Calendar 2007)	4,738	6.7	109	129	122
Corporate Income Tax (Calendar 2006)	3,285	4.7	76	67	166
State General Property Tax (Payable 2007)	3,139	4.5	72	103	131
Total State Taxes	\$70,464	100.0%	\$1,627	\$1,619	\$2,536

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 (2006-2007)	\$39,134	51.9%	\$996	\$1,281	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	15,359	20.4	391	283	424
Minnesota Family Investment Program	401	0.5	10	7	12
General Assistance including GAMC	1,703	2.3	43	28	52
Social Services	9,170	12.2	233	154	228
Miscellaneous	916	1.2	23	15	22
Total	27,549	36.6	701	486	738
Highway Aid (Calendar 2007)					
County Aid	2,466	3.3	63	49	71
Municipal Aid	427	0.6	11	16	23
Township Aid	143	0.2	4	4	5
Total	3,036	4.0	77	69	99
Local Government Aid (Calendar 2007)	2,937	3.9	75	68	92
Disparity Reduction Aid (Calendar 2007)	17	0.0	0	0	3
County Program Aid (Payable 2007)	1,817	2.4	46	39	39
Community Corrections Funding (2007)	858	1.1	22	14	16
Total Aids	75,347	100.0	1,917	1,958	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,184	84.8	56	55	52
Agricultural Market Value Credit	389	15.1	10	7	5
Miscellaneous Credits	2	0.1	0	0	4
Total Property Tax Credits	2,575	100.0	66	61	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,407	50.2	36	34	40
Regular (Renters)	1,373	48.9	35	23	29
Targeting Refund	24	0.9	1	1	1
Total Property Tax Refunds	2,804	100.0	71	59	70
Total Aids/Credits	\$80,727	100.0%	\$2,054	\$2,078	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$17,962	43.7%	\$457	\$380	\$407
City/Town Levy	7,386	18.0	188	280	310
School District Net Tax Capacity Levy	9,645	23.5	245	243	214
School District Referendum Market Value Levy	970	2.4	25	79	112
Miscellaneous District Levy	1,871	4.6	48	49	172
State Property Tax Levy	3,232	7.9	82	103	131
Total Levy	\$41,066	100.0%	\$1,045	\$1,133	\$1,345
Less Property Tax Credits	2,575		66	61	61
Net Property Taxes Payable	38,491		979	1,072	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,604,997		\$66,271	\$84,700	\$98,555
Referendum Market Valuation	2,219,753		\$56,471	75,284	84,876
Net Tax Capacity (NTC)	27,238		693	917	996
C. Average Local NTC Tax Rate	129.504				
Avg. Referendum Mkt. Value Tax Rate	0.044				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$29,268	41.7%	\$745	\$986	\$1,211
Sales/Use Tax (Calendar 2007)	21,890	31.2	557	576	713
Motor Vehicle Sales Tax (Calendar 2007)	3,255	4.6	83	101	100
Motor Vehicle Registration Tax (Calendar 2007)	2,911	4.1	74	93	93
Motor Fuels Tax (Calendar 2007)	5,605	8.0	143	141	122
Corporate Income Tax (Calendar 2006)	4,108	5.8	104	101	166
State General Property Tax (Payable 2007)	3,232	4.6	82	103	131
Total State Taxes	\$70,268	100.0%	\$1,788	\$2,099	\$2,536

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 (2006-2007)	\$7,553	39.5%	\$1,380	\$1,394	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	3,952	20.6	722	618	424
Minnesota Family Investment Program	25	0.1	5	7	12
General Assistance including GAMC	66	0.3	12	18	52
Social Services	1,977	10.3	361	274	228
Miscellaneous	139	0.7	25	18	22
Total	6,159	32.2	1,125	935	738
Highway Aid (Calendar 2007)					
County Aid	3,166	16.5	579	294	71
Municipal Aid	0	0.0	0	4	23
Township Aid	125	0.7	23	44	5
Total	3,292	17.2	601	342	99
Local Government Aid (Calendar 2007)	1,290	6.7	236	207	92
Disparity Reduction Aid (Calendar 2007)	178	0.9	32	14	3
County Program Aid (Payable 2007)	569	3.0	104	77	39
Community Corrections Funding (2007)	103	0.5	19	17	16
Total Aids	19,144	100.0	3,498	2,984	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	380	75.0	69	70	52
Agricultural Market Value Credit	126	25.0	23	21	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	506	100.0	93	91	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	138	58.7	25	14	40
Regular (Renters)	85	35.9	15	15	29
Targeting Refund	13	5.4	2	1	1
Total Property Tax Refunds	236	100.0	43	29	70
Total Aids/Credits	\$19,887	100.0%	\$3,634	\$3,105	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$2,925	48.3%	\$534	\$510	\$407
City/Town Levy	1,198	19.8	219	264	310
School District Net Tax Capacity Levy	1,116	18.4	204	147	214
School District Referendum Market Value Levy	401	6.6	73	63	112
Miscellaneous District Levy	201	3.3	37	28	172
State Property Tax Levy	210	3.5	38	61	131
Total Levy	\$6,051	100.0%	\$1,106	\$1,073	\$1,345
Less Property Tax Credits	506		93	91	61
Net Property Taxes Payable	5,544		1,013	982	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$563,297		\$102,923	\$103,984	\$98,555
Referendum Market Valuation	165,252		\$30,194	33,228	84,876
Net Tax Capacity (NTC)	4,829		882	925	996
C. Average Local NTC Tax Rate	112.664				
Avg. Referendum Mkt. Value Tax Rate	0.242				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$4,060	50.6%	\$742	\$978	\$1,211
Sales/Use Tax (Calendar 2007)	1,486	18.5	272	355	713
Motor Vehicle Sales Tax (Calendar 2007)	654	8.1	119	112	100
Motor Vehicle Registration Tax (Calendar 2007)	578	7.2	106	99	93
Motor Fuels Tax (Calendar 2007)	765	9.5	140	143	122
Corporate Income Tax (Calendar 2006)	277	3.4	51	84	166
State General Property Tax (Payable 2007)	210	2.6	38	61	131
Total State Taxes	\$8,031	100.0%	\$1,467	\$1,834	\$2,536

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 (2006-2007)	\$71,565	52.8%	\$1,198	\$1,096	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	20,960	15.5	351	406	424
Minnesota Family Investment Program	644	0.5	11	10	12
General Assistance including GAMC	2,031	1.5	34	27	52
Social Services	17,089	12.6	286	233	228
Miscellaneous	1,313	1.0	22	17	22
Total	42,037	31.0	704	692	738
Highway Aid (Calendar 2007)					
County Aid	6,618	4.9	111	138	71
Municipal Aid	1,079	0.8	18	16	23
Township Aid	275	0.2	5	10	5
Total	7,972	5.9	133	164	99
Local Government Aid (Calendar 2007)	10,081	7.4	169	181	92
Disparity Reduction Aid (Calendar 2007)	149	0.1	2	4	3
County Program Aid (Payable 2007)	2,670	2.0	45	48	39
Community Corrections Funding (2007)	1,003	0.7	17	17	16
Total Aids	135,477	100.0	2,268	2,202	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	3,281	90.5	55	68	52
Agricultural Market Value Credit	346	9.5	6	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	3,627	100.0	61	79	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,177	38.5	20	23	40
Regular (Renters)	1,831	59.9	31	22	29
Targeting Refund	49	1.6	1	1	1
Total Property Tax Refunds	3,057	100.0	51	46	70
Total Aids/Credits	\$142,160	100.0%	\$2,380	\$2,327	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$23,057	36.7%	\$386	\$422	\$407
City/Town Levy	15,646	24.9	262	258	310
School District Net Tax Capacity Levy	9,784	15.6	164	154	214
School District Referendum Market Value Levy	4,848	7.7	81	68	112
Miscellaneous District Levy	1,903	3.0	32	27	172
State Property Tax Levy	7,532	12.0	126	77	131
Total Levy	\$62,768	100.0%	\$1,051	\$1,007	\$1,345
Less Property Tax Credits	3,627		61	79	61
Net Property Taxes Payable	59,142		990	928	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$5,216,690		\$87,348	\$92,561	\$98,555
Referendum Market Valuation	3,953,385		\$66,195	54,916	84,876
Net Tax Capacity (NTC)	55,869		935	899	996
C. Average Local NTC Tax Rate	87.004				
Avg. Referendum Mkt. Value Tax Rate	0.123				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$56,225	35.3%	\$941	\$877	\$1,211
Sales/Use Tax (Calendar 2007)	69,022	43.3	1,156	538	713
Motor Vehicle Sales Tax (Calendar 2007)	5,525	3.5	93	106	100
Motor Vehicle Registration Tax (Calendar 2007)	5,030	3.2	84	95	93
Motor Fuels Tax (Calendar 2007)	7,415	4.7	124	135	122
Corporate Income Tax (Calendar 2006)	8,596	5.4	144	102	166
State General Property Tax (Payable 2007)	7,532	4.7	126	77	131
Total State Taxes	\$159,344	100.0%	\$2,668	\$1,930	\$2,536

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 (2006-2007)	\$27,615	45.8%	\$1,048	\$1,096	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	12,252	20.3	465	406	424
Minnesota Family Investment Program	170	0.3	6	10	12
General Assistance including GAMC	536	0.9	20	27	52
Social Services	6,987	11.6	265	233	228
Miscellaneous	442	0.7	17	17	22
Total	20,386	33.8	774	692	738
Highway Aid (Calendar 2007)					
County Aid	3,040	5.0	115	138	71
Municipal Aid	561	0.9	21	16	23
Township Aid	288	0.5	11	10	5
Total	3,888	6.5	148	164	99
Local Government Aid (Calendar 2007)	6,476	10.8	246	181	92
Disparity Reduction Aid (Calendar 2007)	68	0.1	3	4	3
County Program Aid (Payable 2007)	1,373	2.3	52	48	39
Community Corrections Funding (2007)	427	0.7	16	17	16
Total Aids	60,235	100.0	2,286	2,202	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,090	87.1	79	68	52
Agricultural Market Value Credit	310	12.9	12	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,399	100.0	91	79	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	507	49.0	19	23	40
Regular (Renters)	521	50.4	20	22	29
Targeting Refund	6	0.5	0	1	1
Total Property Tax Refunds	1,034	100.0	39	46	70
Total Aids/Credits	\$63,669	100.0%	\$2,417	\$2,327	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$9,241	38.8%	\$351	\$422	\$407
City/Town Levy	7,521	31.6	286	258	310
School District Net Tax Capacity Levy	3,439	14.4	131	154	214
School District Referendum Market Value Levy	1,204	5.1	46	68	112
Miscellaneous District Levy	785	3.3	30	27	172
State Property Tax Levy	1,620	6.8	61	77	131
Total Levy	\$23,811	100.0%	\$904	\$1,007	\$1,345
Less Property Tax Credits	2,399		91	79	61
Net Property Taxes Payable	21,411		813	928	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,119,517		\$80,455	\$92,561	\$98,555
Referendum Market Valuation	1,157,376		\$43,933	54,916	84,876
Net Tax Capacity (NTC)	19,674		747	899	996
C. Average Local NTC Tax Rate	103.363				
Avg. Referendum Mkt. Value Tax Rate	0.104				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$24,502	47.3%	\$930	\$877	\$1,211
Sales/Use Tax (Calendar 2007)	13,095	25.3	497	538	713
Motor Vehicle Sales Tax (Calendar 2007)	3,078	5.9	117	106	100
Motor Vehicle Registration Tax (Calendar 2007)	2,713	5.2	103	95	93
Motor Fuels Tax (Calendar 2007)	3,750	7.2	142	135	122
Corporate Income Tax (Calendar 2006)	3,096	6.0	118	102	166
State General Property Tax (Payable 2007)	1,620	3.1	61	77	131
Total State Taxes	\$51,854	100.0%	\$1,968	\$1,930	\$2,536

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 (2006-2007)	\$47,072	52.2%	\$1,385	\$1,110	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	19,205	21.3	565	560	424
Minnesota Family Investment Program	437	0.5	13	14	12
General Assistance including GAMC	1,868	2.1	55	72	52
Social Services	10,054	11.2	296	306	228
Miscellaneous	818	0.9	24	34	22
Total	32,382	35.9	953	986	738
Highway Aid (Calendar 2007)					
County Aid	3,549	3.9	104	136	71
Municipal Aid	526	0.6	15	23	23
Township Aid	151	0.2	4	5	5
Total	4,225	4.7	124	164	99
Local Government Aid (Calendar 2007)	3,363	3.7	99	200	92
Disparity Reduction Aid (Calendar 2007)	652	0.7	19	33	3
County Program Aid (Payable 2007)	1,770	2.0	52	54	39
Community Corrections Funding (2007)	671	0.7	20	22	16
Total Aids	90,136	100.0	2,652	2,571	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,440	91.3	72	71	52
Agricultural Market Value Credit	231	8.7	7	3	5
Miscellaneous Credits	1	0.1	0	48	4
Total Property Tax Credits	2,673	100.0	79	122	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,164	63.3	34	20	40
Regular (Renters)	661	35.9	19	25	29
Targeting Refund	14	0.7	0	1	1
Total Property Tax Refunds	1,839	100.0	54	46	70
Total Aids/Credits	\$94,648	100.0%	\$2,785	\$2,739	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$16,291	47.9%	\$479	\$491	\$407
City/Town Levy	7,211	21.2	212	229	310
School District Net Tax Capacity Levy	6,353	18.7	187	108	214
School District Referendum Market Value Levy	1,068	3.1	31	44	112
Miscellaneous District Levy	369	1.1	11	64	172
State Property Tax Levy	2,731	8.0	80	103	131
Total Levy	\$34,023	100.0%	\$1,001	\$1,038	\$1,345
Less Property Tax Credits	2,673		79	122	61
Net Property Taxes Payable	31,350		922	916	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,221,149		\$65,347	\$80,009	\$98,555
Referendum Market Valuation	1,924,333		\$56,615	60,432	84,876
Net Tax Capacity (NTC)	24,292		715	845	996
C. Average Local NTC Tax Rate	123.819				
Avg. Referendum Mkt. Value Tax Rate	0.055				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$22,656	42.8%	\$667	\$783	\$1,211
Sales/Use Tax (Calendar 2007)	12,529	23.7	369	715	713
Motor Vehicle Sales Tax (Calendar 2007)	3,664	6.9	108	104	100
Motor Vehicle Registration Tax (Calendar 2007)	3,271	6.2	96	94	93
Motor Fuels Tax (Calendar 2007)	5,514	10.4	162	137	122
Corporate Income Tax (Calendar 2006)	2,558	4.8	75	102	166
State General Property Tax (Payable 2007)	2,731	5.2	80	103	131
Total State Taxes	\$52,923	100.0%	\$1,557	\$2,037	\$2,536

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 (2006-2007)	\$103,437	72.5%	\$1,170	\$1,238	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	16,506	11.6	187	408	424
Minnesota Family Investment Program	324	0.2	4	13	12
General Assistance including GAMC	1,166	0.8	13	63	52
Social Services	10,549	7.4	119	225	228
Miscellaneous	523	0.4	6	25	22
Total	29,069	20.4	329	735	738
Highway Aid (Calendar 2007)					
County Aid	3,971	2.8	45	24	71
Municipal Aid	1,631	1.1	18	28	23
Township Aid	121	0.1	1	0	5
Total	5,722	4.0	65	52	99
Local Government Aid (Calendar 2007)	1,038	0.7	12	59	92
Disparity Reduction Aid (Calendar 2007)	5	0.0	0	0	3
County Program Aid (Payable 2007)	2,360	1.7	27	31	39
Community Corrections Funding (2007)	974	0.7	11	15	16
Total Aids	142,606	100.0	1,613	2,128	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	3,343	88.0	38	40	52
Agricultural Market Value Credit	315	8.3	4	0	5
Miscellaneous Credits	140	3.7	2	0	4
Total Property Tax Credits	3,798	100.0	43	41	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	3,867	67.7	44	53	40
Regular (Renters)	1,628	28.5	18	35	29
Targeting Refund	218	3.8	2	2	1
Total Property Tax Refunds	5,713	100.0	65	90	70
Total Aids/Credits	\$152,116	100.0%	\$1,721	\$2,259	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$36,650	26.9%	\$415	\$376	\$407
City/Town Levy	26,429	19.4	299	357	310
School District Net Tax Capacity Levy	30,550	22.4	346	242	214
School District Referendum Market Value Levy	15,611	11.5	177	149	112
Miscellaneous District Levy	17,857	13.1	202	285	172
State Property Tax Levy	9,028	6.6	102	164	131
Total Levy	\$136,126	100.0%	\$1,540	\$1,573	\$1,345
Less Property Tax Credits	3,798		43	41	61
Net Property Taxes Payable	132,327		1,497	1,533	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$9,956,626		\$112,652	\$106,281	\$98,555
Referendum Market Valuation	9,338,480		\$105,658	105,030	84,876
Net Tax Capacity (NTC)	96,958		1,097	1,069	996
C. Average Local NTC Tax Rate	99.874				
Avg. Referendum Mkt. Value Tax Rate	0.181				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$161,027	67.0%	\$1,822	\$1,508	\$1,211
Sales/Use Tax (Calendar 2007)	32,905	13.7	372	851	713
Motor Vehicle Sales Tax (Calendar 2007)	8,364	3.5	95	96	100
Motor Vehicle Registration Tax (Calendar 2007)	8,184	3.4	93	92	93
Motor Fuels Tax (Calendar 2007)	8,947	3.7	101	107	122
Corporate Income Tax (Calendar 2006)	11,760	4.9	133	222	166
State General Property Tax (Payable 2007)	9,028	3.8	102	164	131
Total State Taxes	\$240,215	100.0%	\$2,718	\$3,040	\$2,536

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 (2006-2007)	\$38,285	51.8%	\$1,332	\$1,277	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	18,202	24.6	633	535	424
Minnesota Family Investment Program	714	1.0	25	15	12
General Assistance including GAMC	1,787	2.4	62	45	52
Social Services	7,185	9.7	250	235	228
Miscellaneous	523	0.7	18	21	22
Total	28,410	38.4	988	850	738
Highway Aid (Calendar 2007)					
County Aid	4,471	6.0	156	113	71
Municipal Aid	0	0.0	0	8	23
Township Aid	321	0.4	11	10	5
Total	4,791	6.5	167	131	99
Local Government Aid (Calendar 2007)	1,067	1.4	37	85	92
Disparity Reduction Aid (Calendar 2007)	16	0.0	1	2	3
County Program Aid (Payable 2007)	791	1.1	28	36	39
Community Corrections Funding (2007)	569	0.8	20	18	16
Total Aids	73,928	100.0	2,572	2,398	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,854	89.0	64	70	52
Agricultural Market Value Credit	229	11.0	8	13	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	2,083	100.0	72	90	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	648	64.0	23	30	40
Regular (Renters)	325	32.1	11	19	29
Targeting Refund	39	3.9	1	1	1
Total Property Tax Refunds	1,012	100.0	35	50	70
Total Aids/Credits	\$77,023	100.0%	\$2,680	\$2,538	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$17,833	43.5%	\$620	\$508	\$407
City/Town Levy	8,606	21.0	299	290	310
School District Net Tax Capacity Levy	6,047	14.8	210	200	214
School District Referendum Market Value Levy	1,160	2.8	40	54	112
Miscellaneous District Levy	408	1.0	14	29	172
State Property Tax Levy	6,923	16.9	241	159	131
Total Levy	\$40,978	100.0%	\$1,426	\$1,241	\$1,345
Less Property Tax Credits	2,083		72	90	61
Net Property Taxes Payable	38,895		1,353	1,151	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$5,265,169		\$183,181	\$122,357	\$98,555
Referendum Market Valuation	2,489,994		\$86,630	71,273	84,876
Net Tax Capacity (NTC)	54,281		1,888	1,261	996
C. Average Local NTC Tax Rate	60.031				
Avg. Referendum Mkt. Value Tax Rate	0.047				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$24,828	43.6%	\$864	\$702	\$1,211
Sales/Use Tax (Calendar 2007)	13,471	23.6	469	587	713
Motor Vehicle Sales Tax (Calendar 2007)	2,706	4.7	94	108	100
Motor Vehicle Registration Tax (Calendar 2007)	2,417	4.2	84	95	93
Motor Fuels Tax (Calendar 2007)	5,191	9.1	181	159	122
Corporate Income Tax (Calendar 2006)	1,446	2.5	50	76	166
State General Property Tax (Payable 2007)	6,923	12.1	241	159	131
Total State Taxes	\$56,981	100.0%	\$1,982	\$1,887	\$2,536

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 (2006-2007)	\$18,269	50.2%	\$1,445	\$1,394	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	7,436	20.4	588	618	424
Minnesota Family Investment Program	114	0.3	9	7	12
General Assistance including GAMC	243	0.7	19	18	52
Social Services	3,484	9.6	276	274	228
Miscellaneous	221	0.6	17	18	22
Total	11,499	31.6	909	935	738
Highway Aid (Calendar 2007)					
County Aid	2,446	6.7	193	294	71
Municipal Aid	191	0.5	15	4	23
Township Aid	424	1.2	34	44	5
Total	3,062	8.4	242	342	99
Local Government Aid (Calendar 2007)	2,459	6.8	194	207	92
Disparity Reduction Aid (Calendar 2007)	183	0.5	15	14	3
County Program Aid (Payable 2007)	676	1.9	53	77	39
Community Corrections Funding (2007)	213	0.6	17	17	16
Total Aids	36,362	100.0	2,876	2,984	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	919	82.9	73	70	52
Agricultural Market Value Credit	190	17.1	15	21	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,109	100.0	88	91	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	196	45.3	15	14	40
Regular (Renters)	234	54.1	18	15	29
Targeting Refund	3	0.6	0	1	1
Total Property Tax Refunds	432	100.0	34	29	70
Total Aids/Credits	\$37,904	100.0%	\$2,998	\$3,105	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$6,110	43.6%	\$483	\$510	\$407
City/Town Levy	3,737	26.7	295	264	310
School District Net Tax Capacity Levy	2,166	15.5	171	147	214
School District Referendum Market Value Levy	818	5.8	65	63	112
Miscellaneous District Levy	298	2.1	24	28	172
State Property Tax Levy	890	6.3	70	61	131
Total Levy	\$14,019	100.0%	\$1,109	\$1,073	\$1,345
Less Property Tax Credits	1,109		88	91	61
Net Property Taxes Payable	12,910		1,021	982	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,193,097		\$94,353	\$103,984	\$98,555
Referendum Market Valuation	476,647		\$37,694	33,228	84,876
Net Tax Capacity (NTC)	11,148		882	925	996
C. Average Local NTC Tax Rate	108.382				
Avg. Referendum Mkt. Value Tax Rate	0.183				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$21,356	62.6%	\$1,689	\$978	\$1,211
Sales/Use Tax (Calendar 2007)	6,297	18.4	498	355	713
Motor Vehicle Sales Tax (Calendar 2007)	1,358	4.0	107	112	100
Motor Vehicle Registration Tax (Calendar 2007)	1,211	3.5	96	99	93
Motor Fuels Tax (Calendar 2007)	1,827	5.4	144	143	122
Corporate Income Tax (Calendar 2006)	1,197	3.5	95	84	166
State General Property Tax (Payable 2007)	890	2.6	70	61	131
Total State Taxes	\$34,136	100.0%	\$2,700	\$1,834	\$2,536

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 (2006-2007)	\$58,686	61.9%	\$1,164	\$1,239	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	15,858	16.7	314	403	424
Minnesota Family Investment Program	418	0.4	8	12	12
General Assistance including GAMC	1,560	1.6	31	34	52
Social Services	8,814	9.3	175	199	228
Miscellaneous	410	0.4	8	12	22
Total	27,060	28.5	537	662	738
Highway Aid (Calendar 2007)					
County Aid	3,707	3.9	73	107	71
Municipal Aid	382	0.4	8	5	23
Township Aid	181	0.2	4	6	5
Total	4,270	4.5	85	118	99
Local Government Aid (Calendar 2007)	1,982	2.1	39	50	92
Disparity Reduction Aid (Calendar 2007)	10	0.0	0	1	3
County Program Aid (Payable 2007)	1,857	2.0	37	43	39
Community Corrections Funding (2007)	982	1.0	19	20	16
Total Aids	94,846	100.0	1,881	2,132	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,724	85.6	54	62	52
Agricultural Market Value Credit	452	14.2	9	13	5
Miscellaneous Credits	8	0.2	0	0	4
Total Property Tax Credits	3,184	100.0	63	75	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	3,528	79.3	70	46	40
Regular (Renters)	798	17.9	16	18	29
Targeting Refund	125	2.8	2	1	1
Total Property Tax Refunds	4,450	100.0	88	65	70
Total Aids/Credits	\$102,481	100.0%	\$2,032	\$2,273	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$27,496	42.3%	\$545	\$480	\$407
City/Town Levy	14,485	22.3	287	234	310
School District Net Tax Capacity Levy	13,817	21.3	274	198	214
School District Referendum Market Value Levy	3,265	5.0	65	48	112
Miscellaneous District Levy	2,257	3.5	45	28	172
State Property Tax Levy	3,629	5.6	72	66	131
Total Levy	\$64,949	100.0%	\$1,288	\$1,055	\$1,345
Less Property Tax Credits	3,184		63	75	61
Net Property Taxes Payable	61,765		1,225	979	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$4,903,020		\$97,218	\$87,034	\$98,555
Referendum Market Valuation	4,444,843		\$88,134	70,624	84,876
Net Tax Capacity (NTC)	50,380		999	880	996
C. Average Local NTC Tax Rate	111.965				
Avg. Referendum Mkt. Value Tax Rate	0.076				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$51,093	54.5%	\$1,013	\$771	\$1,211
Sales/Use Tax (Calendar 2007)	14,445	15.4	286	354	713
Motor Vehicle Sales Tax (Calendar 2007)	6,379	6.8	126	112	100
Motor Vehicle Registration Tax (Calendar 2007)	5,808	6.2	115	100	93
Motor Fuels Tax (Calendar 2007)	8,976	9.6	178	170	122
Corporate Income Tax (Calendar 2006)	3,366	3.6	67	65	166
State General Property Tax (Payable 2007)	3,629	3.9	72	66	131
Total State Taxes	\$93,695	100.0%	\$1,858	\$1,638	\$2,536

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 (2006-2007)	\$68,275	50.9%	\$1,231	\$1,113	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	24,005	17.9	433	496	424
Minnesota Family Investment Program	710	0.5	13	10	12
General Assistance including GAMC	1,968	1.5	36	38	52
Social Services	17,141	12.8	309	249	228
Miscellaneous	1,054	0.8	19	17	22
Total	44,879	33.5	809	810	738
Highway Aid (Calendar 2007)					
County Aid	5,283	3.9	95	152	71
Municipal Aid	1,229	0.9	22	13	23
Township Aid	324	0.2	6	15	5
Total	6,835	5.1	123	180	99
Local Government Aid (Calendar 2007)	9,913	7.4	179	127	92
Disparity Reduction Aid (Calendar 2007)	29	0.0	1	1	3
County Program Aid (Payable 2007)	3,132	2.3	56	51	39
Community Corrections Funding (2007)	943	0.7	17	16	16
Total Aids	134,005	100.0	2,417	2,299	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	3,555	46.3	64	68	52
Agricultural Market Value Credit	281	3.7	5	13	5
Miscellaneous Credits	3,846	50.1	69	18	4
Total Property Tax Credits	7,682	100.0	139	99	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	878	38.5	16	18	40
Regular (Renters)	1,390	60.9	25	20	29
Targeting Refund	15	0.7	0	1	1
Total Property Tax Refunds	2,284	100.0	41	38	70
Total Aids/Credits	\$143,971	100.0%	\$2,597	\$2,436	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$20,156	43.6%	\$364	\$463	\$407
City/Town Levy	8,427	18.2	152	212	310
School District Net Tax Capacity Levy	10,201	22.1	184	170	214
School District Referendum Market Value Levy	1,839	4.0	33	55	112
Miscellaneous District Levy	2,627	5.7	47	45	172
State Property Tax Levy	2,981	6.4	54	94	131
Total Levy	\$46,231	100.0%	\$834	\$1,038	\$1,345
Less Property Tax Credits	7,682		139	99	61
Net Property Taxes Payable	38,549		695	940	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$3,199,307		\$57,707	\$98,173	\$98,555
Referendum Market Valuation	2,505,331		\$45,189	57,213	84,876
Net Tax Capacity (NTC)	32,581		588	972	996
C. Average Local NTC Tax Rate	122.785				
Avg. Referendum Mkt. Value Tax Rate	0.073				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$39,528	46.2%	\$713	\$772	\$1,211
Sales/Use Tax (Calendar 2007)	23,044	26.9	416	611	713
Motor Vehicle Sales Tax (Calendar 2007)	5,023	5.9	91	103	100
Motor Vehicle Registration Tax (Calendar 2007)	4,522	5.3	82	92	93
Motor Fuels Tax (Calendar 2007)	7,405	8.7	134	151	122
Corporate Income Tax (Calendar 2006)	3,058	3.6	55	80	166
State General Property Tax (Payable 2007)	2,981	3.5	54	94	131
Total State Taxes	\$85,561	100.0%	\$1,543	\$1,903	\$2,536

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 (2006-2007)	\$12,242	46.5%	\$1,472	\$1,436	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	6,203	23.6	746	708	424
Minnesota Family Investment Program	211	0.8	25	36	12
General Assistance including GAMC	714	2.7	86	85	52
Social Services	1,904	7.2	229	269	228
Miscellaneous	146	0.6	18	21	22
Total	9,179	34.9	1,104	1,119	738
Highway Aid (Calendar 2007)					
County Aid	2,868	10.9	345	189	71
Municipal Aid	0	0.0	0	5	23
Township Aid	146	0.6	18	13	5
Total	3,014	11.5	363	207	99
Local Government Aid (Calendar 2007)	674	2.6	81	73	92
Disparity Reduction Aid (Calendar 2007)	108	0.4	13	3	3
County Program Aid (Payable 2007)	942	3.6	113	70	39
Community Corrections Funding (2007)	150	0.6	18	20	16
Total Aids	26,310	100.0	3,165	2,930	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	617	71.9	74	61	52
Agricultural Market Value Credit	241	28.1	29	11	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	858	100.0	103	71	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	175	57.6	21	20	40
Regular (Renters)	126	41.3	15	17	29
Targeting Refund	3	1.1	0	1	1
Total Property Tax Refunds	304	100.0	37	38	70
Total Aids/Credits	\$27,472	100.0%	\$3,304	\$3,038	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$4,401	44.9%	\$529	\$449	\$407
City/Town Levy	1,406	14.4	169	168	310
School District Net Tax Capacity Levy	2,246	22.9	270	220	214
School District Referendum Market Value Levy	282	2.9	34	50	112
Miscellaneous District Levy	320	3.3	39	19	172
State Property Tax Levy	1,141	11.6	137	103	131
Total Levy	\$9,795	100.0%	\$1,178	\$1,009	\$1,345
Less Property Tax Credits	858		103	71	61
Net Property Taxes Payable	8,937		1,075	938	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$580,491		\$69,821	\$80,218	\$98,555
Referendum Market Valuation	349,256		\$42,008	51,659	84,876
Net Tax Capacity (NTC)	6,294		757	841	996
C. Average Local NTC Tax Rate	133.034				
Avg. Referendum Mkt. Value Tax Rate	0.081				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$4,255	38.4%	\$512	\$579	\$1,211
Sales/Use Tax (Calendar 2007)	2,286	20.6	275	561	713
Motor Vehicle Sales Tax (Calendar 2007)	964	8.7	116	96	100
Motor Vehicle Registration Tax (Calendar 2007)	815	7.3	98	84	93
Motor Fuels Tax (Calendar 2007)	1,246	11.2	150	129	122
Corporate Income Tax (Calendar 2006)	384	3.5	46	67	166
State General Property Tax (Payable 2007)	1,141	10.3	137	103	131
Total State Taxes	\$11,091	100.0%	\$1,334	\$1,619	\$2,536

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 (2006-2007)	\$5,454	48.1%	\$1,018	\$1,110	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	1,704	15.0	318	560	424
Minnesota Family Investment Program	29	0.3	5	14	12
General Assistance including GAMC	321	2.8	60	72	52
Social Services	1,014	8.9	189	306	228
Miscellaneous	59	0.5	11	34	22
Total	3,127	27.6	584	986	738
Highway Aid (Calendar 2007)					
County Aid	2,217	19.6	414	136	71
Municipal Aid	0	0.0	0	23	23
Township Aid	2	0.0	0	5	5
Total	2,219	19.6	414	164	99
Local Government Aid (Calendar 2007)	199	1.8	37	200	92
Disparity Reduction Aid (Calendar 2007)	0	0.0	0	33	3
County Program Aid (Payable 2007)	263	2.3	49	54	39
Community Corrections Funding (2007)	77	0.7	14	22	16
Total Aids	11,339	100.0	2,117	2,571	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	310	38.9	58	71	52
Agricultural Market Value Credit	6	0.7	1	3	5
Miscellaneous Credits	481	60.4	90	48	4
Total Property Tax Credits	796	100.0	149	122	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	61	44.1	11	20	40
Regular (Renters)	77	55.9	14	25	29
Targeting Refund	0	0.0	0	1	1
Total Property Tax Refunds	137	100.0	26	46	70
Total Aids/Credits	\$12,273	100.0%	\$2,292	\$2,739	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$5,202	56.0%	\$971	\$491	\$407
City/Town Levy	971	10.4	181	229	310
School District Net Tax Capacity Levy	273	2.9	51	108	214
School District Referendum Market Value Levy	99	1.1	19	44	112
Miscellaneous District Levy	827	8.9	154	64	172
State Property Tax Levy	1,923	20.7	359	103	131
Total Levy	\$9,294	100.0%	\$1,735	\$1,038	\$1,345
Less Property Tax Credits	796		149	122	61
Net Property Taxes Payable	8,498		1,587	916	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,347,821		\$251,647	\$80,009	\$98,555
Referendum Market Valuation	572,092		\$106,813	60,432	84,876
Net Tax Capacity (NTC)	13,738		2,565	845	996
C. Average Local NTC Tax Rate	50.581				
Avg. Referendum Mkt. Value Tax Rate	0.017				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$4,344	28.6%	\$811	\$783	\$1,211
Sales/Use Tax (Calendar 2007)	5,998	39.4	1,120	715	713
Motor Vehicle Sales Tax (Calendar 2007)	623	4.1	116	104	100
Motor Vehicle Registration Tax (Calendar 2007)	570	3.7	106	94	93
Motor Fuels Tax (Calendar 2007)	1,308	8.6	244	137	122
Corporate Income Tax (Calendar 2006)	443	2.9	83	102	166
State General Property Tax (Payable 2007)	1,923	12.6	359	103	131
Total State Taxes	\$15,210	100.0%	\$2,840	\$2,037	\$2,536

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 (2006-2007)	\$16,282	45.5%	\$1,406	\$1,313	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	7,148	20.0	617	510	424
Minnesota Family Investment Program	112	0.3	10	10	12
General Assistance including GAMC	471	1.3	41	23	52
Social Services	4,345	12.1	375	250	228
Miscellaneous	240	0.7	21	19	22
Total	12,317	34.4	1,063	812	738
Highway Aid (Calendar 2007)					
County Aid	3,023	8.5	261	236	71
Municipal Aid	0	0.0	0	19	23
Township Aid	353	1.0	30	31	5
Total	3,376	9.4	291	286	99
Local Government Aid (Calendar 2007)	2,540	7.1	219	194	92
Disparity Reduction Aid (Calendar 2007)	112	0.3	10	7	3
County Program Aid (Payable 2007)	879	2.5	76	68	39
Community Corrections Funding (2007)	260	0.7	22	19	16
Total Aids	35,766	100.0	3,088	2,699	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	872	80.2	75	70	52
Agricultural Market Value Credit	215	19.8	19	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,088	100.0	94	88	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	163	50.8	14	14	40
Regular (Renters)	157	48.8	14	16	29
Targeting Refund	1	0.4	0	1	1
Total Property Tax Refunds	321	100.0	28	31	70
Total Aids/Credits	\$37,175	100.0%	\$3,209	\$2,817	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$5,874	47.8%	\$507	\$475	\$407
City/Town Levy	3,009	24.5	260	244	310
School District Net Tax Capacity Levy	1,766	14.4	152	184	214
School District Referendum Market Value Levy	618	5.0	53	63	112
Miscellaneous District Levy	303	2.5	26	36	172
State Property Tax Levy	731	5.9	63	68	131
Total Levy	\$12,300	100.0%	\$1,062	\$1,072	\$1,345
Less Property Tax Credits	1,088		94	88	61
Net Property Taxes Payable	11,212		968	984	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,321,006		\$114,037	\$102,333	\$98,555
Referendum Market Valuation	401,651		\$34,673	37,022	84,876
Net Tax Capacity (NTC)	11,886		1,026	927	996
C. Average Local NTC Tax Rate	90.074				
Avg. Referendum Mkt. Value Tax Rate	0.154				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$7,555	44.9%	\$652	\$739	\$1,211
Sales/Use Tax (Calendar 2007)	3,741	22.3	323	500	713
Motor Vehicle Sales Tax (Calendar 2007)	1,264	7.5	109	111	100
Motor Vehicle Registration Tax (Calendar 2007)	1,104	6.6	95	98	93
Motor Fuels Tax (Calendar 2007)	1,554	9.2	134	156	122
Corporate Income Tax (Calendar 2006)	860	5.1	74	97	166
State General Property Tax (Payable 2007)	731	4.3	63	68	131
Total State Taxes	\$16,810	100.0%	\$1,451	\$1,769	\$2,536

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 (2006-2007)	\$73,407	55.9%	\$1,196	\$1,277	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	26,420	20.1	430	535	424
Minnesota Family Investment Program	731	0.6	12	15	12
General Assistance including GAMC	2,639	2.0	43	45	52
Social Services	14,416	11.0	235	235	228
Miscellaneous	1,290	1.0	21	21	22
Total	45,496	34.7	741	850	738
Highway Aid (Calendar 2007)					
County Aid	4,036	3.1	66	113	71
Municipal Aid	758	0.6	12	8	23
Township Aid	288	0.2	5	10	5
Total	5,082	3.9	83	131	99
Local Government Aid (Calendar 2007)	5,024	3.8	82	85	92
Disparity Reduction Aid (Calendar 2007)	34	0.0	1	2	3
County Program Aid (Payable 2007)	1,400	1.1	23	36	39
Community Corrections Funding (2007)	820	0.6	13	18	16
Total Aids	131,263	100.0	2,138	2,398	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	3,982	73.6	65	70	52
Agricultural Market Value Credit	237	4.4	4	13	5
Miscellaneous Credits	1,189	22.0	19	7	4
Total Property Tax Credits	5,408	100.0	88	90	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,512	50.9	25	30	40
Regular (Renters)	1,412	47.5	23	19	29
Targeting Refund	47	1.6	1	1	1
Total Property Tax Refunds	2,971	100.0	48	50	70
Total Aids/Credits	\$139,642	100.0%	\$2,275	\$2,538	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$33,108	35.4%	\$539	\$508	\$407
City/Town Levy	24,630	26.3	401	290	310
School District Net Tax Capacity Levy	15,365	16.4	250	200	214
School District Referendum Market Value Levy	3,386	3.6	55	54	112
Miscellaneous District Levy	2,662	2.8	43	29	172
State Property Tax Levy	14,443	15.4	235	159	131
Total Levy	\$93,594	100.0%	\$1,525	\$1,241	\$1,345
Less Property Tax Credits	5,408		88	90	61
Net Property Taxes Payable	88,185		1,436	1,151	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$9,068,693		\$147,723	\$122,357	\$98,555
Referendum Market Valuation	5,584,446		\$90,967	71,273	84,876
Net Tax Capacity (NTC)	97,582		1,590	1,261	996
C. Average Local NTC Tax Rate	75.685				
Avg. Referendum Mkt. Value Tax Rate	0.061				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$50,128	33.0%	\$817	\$702	\$1,211
Sales/Use Tax (Calendar 2007)	57,717	38.0	940	587	713
Motor Vehicle Sales Tax (Calendar 2007)	6,990	4.6	114	108	100
Motor Vehicle Registration Tax (Calendar 2007)	6,371	4.2	104	95	93
Motor Fuels Tax (Calendar 2007)	9,723	6.4	158	159	122
Corporate Income Tax (Calendar 2006)	6,409	4.2	104	76	166
State General Property Tax (Payable 2007)	14,443	9.5	235	159	131
Total State Taxes	\$151,781	100.0%	\$2,472	\$1,887	\$2,536

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 (2006-2007)	\$538,944	69.7%	\$1,354	\$1,238	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	96,683	12.5	243	408	424
Minnesota Family Investment Program	2,615	0.3	7	13	12
General Assistance including GAMC	8,087	1.0	20	63	52
Social Services	81,399	10.5	204	225	228
Miscellaneous	4,064	0.5	10	25	22
Total	192,847	24.9	484	735	738
Highway Aid (Calendar 2007)					
County Aid	8,593	1.1	22	24	71
Municipal Aid	11,177	1.4	28	28	23
Township Aid	259	0.0	1	0	5
Total	20,029	2.6	50	52	99
Local Government Aid (Calendar 2007)	3,219	0.4	8	59	92
Disparity Reduction Aid (Calendar 2007)	5	0.0	0	0	3
County Program Aid (Payable 2007)	13,421	1.7	34	31	39
Community Corrections Funding (2007)	4,902	0.6	12	15	16
Total Aids	773,367	100.0	1,942	2,128	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	16,137	97.9	41	40	52
Agricultural Market Value Credit	249	1.5	1	0	5
Miscellaneous Credits	94	0.6	0	0	4
Total Property Tax Credits	16,480	100.0	41	41	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	17,235	60.3	43	53	40
Regular (Renters)	11,112	38.9	28	35	29
Targeting Refund	227	0.8	1	2	1
Total Property Tax Refunds	28,574	100.0	72	90	70
Total Aids/Credits	\$818,421	100.0%	\$2,055	\$2,259	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$106,965	19.5%	\$269	\$376	\$407
City/Town Levy	140,236	25.5	352	357	310
School District Net Tax Capacity Levy	97,038	17.7	244	242	214
School District Referendum Market Value Levy	67,324	12.3	169	149	112
Miscellaneous District Levy	82,097	15.0	206	285	172
State Property Tax Levy	55,252	10.1	139	164	131
Total Levy	\$548,913	100.0%	\$1,379	\$1,573	\$1,345
Less Property Tax Credits	16,480		41	41	61
Net Property Taxes Payable	532,432		1,337	1,533	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$41,486,663		\$104,192	\$106,281	\$98,555
Referendum Market Valuation	40,769,939		\$102,391	105,030	84,876
Net Tax Capacity (NTC)	418,711		1,052	1,069	996
C. Average Local NTC Tax Rate	85.586				
Avg. Referendum Mkt. Value Tax Rate	0.177				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$558,277	50.7%	\$1,402	\$1,508	\$1,211
Sales/Use Tax (Calendar 2007)	308,315	28.0	774	851	713
Motor Vehicle Sales Tax (Calendar 2007)	39,928	3.6	100	96	100
Motor Vehicle Registration Tax (Calendar 2007)	38,616	3.5	97	92	93
Motor Fuels Tax (Calendar 2007)	43,543	4.0	109	107	122
Corporate Income Tax (Calendar 2006)	56,410	5.1	142	222	166
State General Property Tax (Payable 2007)	55,252	5.0	139	164	131
Total State Taxes	\$1,100,342	100.0%	\$2,763	\$3,040	\$2,536

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 (2006-2007)	\$27,777	62.3%	\$1,404	\$1,126	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	5,390	12.1	272	369	424
Minnesota Family Investment Program	139	0.3	7	9	12
General Assistance including GAMC	456	1.0	23	29	52
Social Services	3,299	7.4	167	225	228
Miscellaneous	245	0.5	12	16	22
Total	9,529	21.4	482	647	738
Highway Aid (Calendar 2007)					
County Aid	2,721	6.1	138	92	71
Municipal Aid	179	0.4	9	26	23
Township Aid	238	0.5	12	8	5
Total	3,139	7.0	159	126	99
Local Government Aid (Calendar 2007)	2,761	6.2	140	134	92
Disparity Reduction Aid (Calendar 2007)	269	0.6	14	3	3
County Program Aid (Payable 2007)	825	1.8	42	45	39
Community Corrections Funding (2007)	306	0.7	15	15	16
Total Aids	44,605	100.0	2,254	2,098	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,405	85.8	71	66	52
Agricultural Market Value Credit	233	14.2	12	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,638	100.0	83	74	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	437	61.5	22	26	40
Regular (Renters)	243	34.3	12	23	29
Targeting Refund	30	4.2	2	1	1
Total Property Tax Refunds	710	100.0	36	50	70
Total Aids/Credits	\$46,953	100.0%	\$2,373	\$2,222	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$8,415	42.4%	\$425	\$401	\$407
City/Town Levy	5,679	28.6	287	285	310
School District Net Tax Capacity Levy	3,391	17.1	171	189	214
School District Referendum Market Value Levy	991	5.0	50	94	112
Miscellaneous District Levy	563	2.8	28	27	172
State Property Tax Levy	823	4.1	42	85	131
Total Levy	\$19,861	100.0%	\$1,004	\$1,081	\$1,345
Less Property Tax Credits	1,638		83	74	61
Net Property Taxes Payable	18,223		921	1,006	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,793,736		\$90,652	\$84,253	\$98,555
Referendum Market Valuation	1,054,447		\$53,290	64,486	84,876
Net Tax Capacity (NTC)	16,714		845	870	996
C. Average Local NTC Tax Rate	104.605				
Avg. Referendum Mkt. Value Tax Rate	0.094				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$19,832	59.3%	\$1,002	\$974	\$1,211
Sales/Use Tax (Calendar 2007)	4,958	14.8	251	518	713
Motor Vehicle Sales Tax (Calendar 2007)	2,081	6.2	105	102	100
Motor Vehicle Registration Tax (Calendar 2007)	1,859	5.6	94	93	93
Motor Fuels Tax (Calendar 2007)	2,468	7.4	125	129	122
Corporate Income Tax (Calendar 2006)	1,427	4.3	72	131	166
State General Property Tax (Payable 2007)	823	2.5	42	85	131
Total State Taxes	\$33,447	100.0%	\$1,690	\$2,031	\$2,536

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 (2006-2007)	\$38,913	52.5%	\$1,086	\$1,113	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	17,121	23.1	478	496	424
Minnesota Family Investment Program	252	0.3	7	10	12
General Assistance including GAMC	1,116	1.5	31	38	52
Social Services	7,822	10.5	218	249	228
Miscellaneous	518	0.7	14	17	22
Total	26,830	36.2	749	810	738
Highway Aid (Calendar 2007)					
County Aid	3,371	4.5	94	152	71
Municipal Aid	503	0.7	14	13	23
Township Aid	289	0.4	8	15	5
Total	4,164	5.6	116	180	99
Local Government Aid (Calendar 2007)	2,537	3.4	71	127	92
Disparity Reduction Aid (Calendar 2007)	12	0.0	0	1	3
County Program Aid (Payable 2007)	1,288	1.7	36	51	39
Community Corrections Funding (2007)	436	0.6	12	16	16
Total Aids	74,180	100.0	2,071	2,299	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,308	86.4	64	68	52
Agricultural Market Value Credit	363	13.6	10	13	5
Miscellaneous Credits	0	0.0	0	18	4
Total Property Tax Credits	2,672	100.0	75	99	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	961	54.3	27	18	40
Regular (Renters)	787	44.5	22	20	29
Targeting Refund	22	1.2	1	1	1
Total Property Tax Refunds	1,770	100.0	49	38	70
Total Aids/Credits	\$78,622	100.0%	\$2,194	\$2,436	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$18,626	43.4%	\$520	\$463	\$407
City/Town Levy	9,008	21.0	251	212	310
School District Net Tax Capacity Levy	5,255	12.2	147	170	214
School District Referendum Market Value Levy	3,072	7.2	86	55	112
Miscellaneous District Levy	1,465	3.4	41	45	172
State Property Tax Levy	5,491	12.8	153	94	131
Total Levy	\$42,917	100.0%	\$1,198	\$1,038	\$1,345
Less Property Tax Credits	2,672		75	99	61
Net Property Taxes Payable	40,245		1,123	940	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$4,141,065		\$115,585	\$98,173	\$98,555
Referendum Market Valuation	2,915,081		\$81,365	57,213	84,876
Net Tax Capacity (NTC)	43,643		1,218	972	996
C. Average Local NTC Tax Rate	77.043				
Avg. Referendum Mkt. Value Tax Rate	0.110				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$33,960	34.6%	\$948	\$772	\$1,211
Sales/Use Tax (Calendar 2007)	40,919	41.7	1,142	611	713
Motor Vehicle Sales Tax (Calendar 2007)	3,986	4.1	111	103	100
Motor Vehicle Registration Tax (Calendar 2007)	3,582	3.7	100	92	93
Motor Fuels Tax (Calendar 2007)	6,047	6.2	169	151	122
Corporate Income Tax (Calendar 2006)	4,103	4.2	115	80	166
State General Property Tax (Payable 2007)	5,491	5.6	153	94	131
Total State Taxes	\$98,089	100.0%	\$2,738	\$1,903	\$2,536

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 (2006-2007)	\$16,890	43.5%	\$1,116	\$1,096	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance				406	424
Minnesota Family Investment Program		See Note		10	12
General Assistance including GAMC				27	52
Social Services				233	228
Miscellaneous				17	22
Total	13,080	33.7	865	692	738
Highway Aid (Calendar 2007)					
County Aid	3,508	9.0	232	138	71
Municipal Aid	0	0.0	0	16	23
Township Aid	539	1.4	36	10	5
Total	4,048	10.4	268	164	99
Local Government Aid (Calendar 2007)	3,600	9.3	238	181	92
Disparity Reduction Aid (Calendar 2007)	183	0.5	12	4	3
County Program Aid (Payable 2007)	773	2.0	51	48	39
Community Corrections Funding (2007)	228	0.6	15	17	16
Total Aids	38,801	100.0	2,565	2,202	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,217	81.4	80	68	52
Agricultural Market Value Credit	278	18.6	18	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,495	100.0	99	79	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	162	47.3	11	23	40
Regular (Renters)	179	52.2	12	22	29
Targeting Refund	2	0.5	0	1	1
Total Property Tax Refunds	343	100.0	23	46	70
Total Aids/Credits	\$40,639	100.0%	\$2,686	\$2,327	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$6,594	47.2%	\$436	\$422	\$407
City/Town Levy	4,366	31.3	289	258	310
School District Net Tax Capacity Levy	1,241	8.9	82	154	214
School District Referendum Market Value Levy	806	5.8	53	68	112
Miscellaneous District Levy	288	2.1	19	27	172
State Property Tax Levy	672	4.8	44	77	131
Total Levy	\$13,967	100.0%	\$923	\$1,007	\$1,345
Less Property Tax Credits	1,495		99	79	61
Net Property Taxes Payable	12,472		824	928	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,673,126		\$110,598	\$92,561	\$98,555
Referendum Market Valuation	537,241		\$35,513	54,916	84,876
Net Tax Capacity (NTC)	14,761		976	899	996
C. Average Local NTC Tax Rate	82.863				
Avg. Referendum Mkt. Value Tax Rate	0.150				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$14,566	51.3%	\$963	\$877	\$1,211
Sales/Use Tax (Calendar 2007)	6,056	21.3	400	538	713
Motor Vehicle Sales Tax (Calendar 2007)	1,832	6.4	121	106	100
Motor Vehicle Registration Tax (Calendar 2007)	1,609	5.7	106	95	93
Motor Fuels Tax (Calendar 2007)	2,630	9.3	174	135	122
Corporate Income Tax (Calendar 2006)	1,042	3.7	69	102	166
State General Property Tax (Payable 2007)	672	2.4	44	77	131
Total State Taxes	\$28,407	100.0%	\$1,878	\$1,930	\$2,536

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 \$31.0 million, which was allocated to the counties on a per capita basis (\$13.080 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 (2006-2007)	\$20,388	43.2%	\$967	\$1,126	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	10,366	22.0	492	369	424
Minnesota Family Investment Program	152	0.3	7	9	12
General Assistance including GAMC	461	1.0	22	29	52
Social Services	3,815	8.1	181	225	228
Miscellaneous	309	0.7	15	16	22
Total	15,102	32.0	716	647	738
Highway Aid (Calendar 2007)					
County Aid	5,099	10.8	242	92	71
Municipal Aid	240	0.5	11	26	23
Township Aid	840	1.8	40	8	5
Total	6,178	13.1	293	126	99
Local Government Aid (Calendar 2007)	3,944	8.4	187	134	92
Disparity Reduction Aid (Calendar 2007)	275	0.6	13	3	3
County Program Aid (Payable 2007)	952	2.0	45	45	39
Community Corrections Funding (2007)	342	0.7	16	15	16
Total Aids	47,181	100.0	2,238	2,098	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,773	80.1	84	66	52
Agricultural Market Value Credit	442	19.9	21	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,215	100.0	105	74	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	471	60.9	22	26	40
Regular (Renters)	269	34.7	13	23	29
Targeting Refund	33	4.3	2	1	1
Total Property Tax Refunds	774	100.0	37	50	70
Total Aids/Credits	\$50,170	100.0%	\$2,379	\$2,222	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$7,192	35.0%	\$341	\$401	\$407
City/Town Levy	6,688	32.6	317	285	310
School District Net Tax Capacity Levy	3,478	16.9	165	189	214
School District Referendum Market Value Levy	1,568	7.6	74	94	112
Miscellaneous District Levy	643	3.1	30	27	172
State Property Tax Levy	975	4.7	46	85	131
Total Levy	\$20,543	100.0%	\$974	\$1,081	\$1,345
Less Property Tax Credits	2,215		105	74	61
Net Property Taxes Payable	18,328		869	1,006	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,076,181		\$98,463	\$84,253	\$98,555
Referendum Market Valuation	1,019,673		\$48,358	64,486	84,876
Net Tax Capacity (NTC)	18,338		870	870	996
C. Average Local NTC Tax Rate	94.656				
Avg. Referendum Mkt. Value Tax Rate	0.154				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$15,065	47.5%	\$714	\$974	\$1,211
Sales/Use Tax (Calendar 2007)	7,361	23.2	349	518	713
Motor Vehicle Sales Tax (Calendar 2007)	2,594	8.2	123	102	100
Motor Vehicle Registration Tax (Calendar 2007)	2,287	7.2	108	93	93
Motor Fuels Tax (Calendar 2007)	2,299	7.3	109	129	122
Corporate Income Tax (Calendar 2006)	1,107	3.5	52	131	166
State General Property Tax (Payable 2007)	975	3.1	46	85	131
Total State Taxes	\$31,688	100.0%	\$1,503	\$2,031	\$2,536

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 (2006-2007)	\$34,425	48.1%	\$1,093	\$1,126	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	13,879	19.4	441	369	424
Minnesota Family Investment Program	386	0.5	12	9	12
General Assistance including GAMC	1,094	1.5	35	29	52
Social Services	7,266	10.2	231	225	228
Miscellaneous	505	0.7	16	16	22
Total	23,130	32.3	734	647	738
Highway Aid (Calendar 2007)					
County Aid	4,082	5.7	130	92	71
Municipal Aid	730	1.0	23	26	23
Township Aid	259	0.4	8	8	5
Total	5,071	7.1	161	126	99
Local Government Aid (Calendar 2007)	6,474	9.0	206	134	92
Disparity Reduction Aid (Calendar 2007)	104	0.1	3	3	3
County Program Aid (Payable 2007)	1,670	2.3	53	45	39
Community Corrections Funding (2007)	678	0.9	22	15	16
Total Aids	71,551	100.0	2,272	2,098	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,569	88.2	82	66	52
Agricultural Market Value Credit	343	11.8	11	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,912	100.0	92	74	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	578	41.5	18	26	40
Regular (Renters)	804	57.7	26	23	29
Targeting Refund	12	0.8	0	1	1
Total Property Tax Refunds	1,394	100.0	44	50	70
Total Aids/Credits	\$75,857	100.0%	\$2,409	\$2,222	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$14,990	46.5%	\$476	\$401	\$407
City/Town Levy	6,941	21.5	220	285	310
School District Net Tax Capacity Levy	5,138	15.9	163	189	214
School District Referendum Market Value Levy	2,028	6.3	64	94	112
Miscellaneous District Levy	581	1.8	18	27	172
State Property Tax Levy	2,579	8.0	82	85	131
Total Levy	\$32,258	100.0%	\$1,024	\$1,081	\$1,345
Less Property Tax Credits	2,912		92	74	61
Net Property Taxes Payable	29,346		932	1,006	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,595,769		\$82,426	\$84,253	\$98,555
Referendum Market Valuation	1,492,302		\$47,387	64,486	84,876
Net Tax Capacity (NTC)	25,690		816	870	996
C. Average Local NTC Tax Rate	106.459				
Avg. Referendum Mkt. Value Tax Rate	0.136				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$22,288	39.0%	\$708	\$974	\$1,211
Sales/Use Tax (Calendar 2007)	16,741	29.3	532	518	713
Motor Vehicle Sales Tax (Calendar 2007)	3,223	5.6	102	102	100
Motor Vehicle Registration Tax (Calendar 2007)	2,835	5.0	90	93	93
Motor Fuels Tax (Calendar 2007)	6,643	11.6	211	129	122
Corporate Income Tax (Calendar 2006)	2,906	5.1	92	131	166
State General Property Tax (Payable 2007)	2,579	4.5	82	85	131
Total State Taxes	\$57,215	100.0%	\$1,817	\$2,031	\$2,536

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 (2006-2007)	\$47,971	54.4%	\$1,041	\$1,126	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	17,587	19.9	382	369	424
Minnesota Family Investment Program	382	0.4	8	9	12
General Assistance including GAMC	1,037	1.2	22	29	52
Social Services	8,510	9.6	185	225	228
Miscellaneous	505	0.6	11	16	22
Total	28,020	31.8	608	647	738
Highway Aid (Calendar 2007)					
County Aid	4,423	5.0	96	92	71
Municipal Aid	756	0.9	16	26	23
Township Aid	539	0.6	12	8	5
Total	5,719	6.5	124	126	99
Local Government Aid (Calendar 2007)	4,110	4.7	89	134	92
Disparity Reduction Aid (Calendar 2007)	90	0.1	2	3	3
County Program Aid (Payable 2007)	1,656	1.9	36	45	39
Community Corrections Funding (2007)	673	0.8	15	15	16
Total Aids	88,239	100.0	1,914	2,098	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,923	84.7	63	66	52
Agricultural Market Value Credit	527	15.3	11	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,449	100.0	75	74	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,777	62.9	39	26	40
Regular (Renters)	1,018	36.0	22	23	29
Targeting Refund	31	1.1	1	1	1
Total Property Tax Refunds	2,825	100.0	61	50	70
Total Aids/Credits	\$94,513	100.0%	\$2,051	\$2,222	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$24,083	35.6%	\$522	\$401	\$407
City/Town Levy	20,976	31.0	455	285	310
School District Net Tax Capacity Levy	10,022	14.8	217	189	214
School District Referendum Market Value Levy	4,730	7.0	103	94	112
Miscellaneous District Levy	3,064	4.5	66	27	172
State Property Tax Levy	4,781	7.1	104	85	131
Total Levy	\$67,655	100.0%	\$1,468	\$1,081	\$1,345
Less Property Tax Credits	3,449		75	74	61
Net Property Taxes Payable	64,206		1,393	1,006	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$5,114,758		\$110,968	\$84,253	\$98,555
Referendum Market Valuation	3,896,658		\$84,541	64,486	84,876
Net Tax Capacity (NTC)	54,560		1,184	870	996
C. Average Local NTC Tax Rate	102.913				
Avg. Referendum Mkt. Value Tax Rate	0.121				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$45,541	49.7%	\$988	\$974	\$1,211
Sales/Use Tax (Calendar 2007)	19,181	20.9	416	518	713
Motor Vehicle Sales Tax (Calendar 2007)	5,229	5.7	113	102	100
Motor Vehicle Registration Tax (Calendar 2007)	4,736	5.2	103	93	93
Motor Fuels Tax (Calendar 2007)	7,259	7.9	157	129	122
Corporate Income Tax (Calendar 2006)	4,911	5.4	107	131	166
State General Property Tax (Payable 2007)	4,781	5.2	104	85	131
Total State Taxes	\$91,638	100.0%	\$1,988	\$2,031	\$2,536

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 (2006-2007)	\$9,240	49.3%	\$1,535	\$1,113	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	2,937	15.7	488	496	424
Minnesota Family Investment Program	46	0.2	8	10	12
General Assistance including GAMC	143	0.8	24	38	52
Social Services	2,354	12.6	391	249	228
Miscellaneous	87	0.5	14	17	22
Total	5,567	29.7	925	810	738
Highway Aid (Calendar 2007)					
County Aid	2,117	11.3	352	152	71
Municipal Aid	0	0.0	0	13	23
Township Aid	255	1.4	42	15	5
Total	2,372	12.7	394	180	99
Local Government Aid (Calendar 2007)	931	5.0	155	127	92
Disparity Reduction Aid (Calendar 2007)	14	0.1	2	1	3
County Program Aid (Payable 2007)	507	2.7	84	51	39
Community Corrections Funding (2007)	104	0.6	17	16	16
Total Aids	18,735	100.0	3,112	2,299	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	474	76.5	79	68	52
Agricultural Market Value Credit	141	22.7	23	13	5
Miscellaneous Credits	5	0.7	1	18	4
Total Property Tax Credits	619	100.0	103	99	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	163	59.1	27	18	40
Regular (Renters)	104	37.7	17	20	29
Targeting Refund	9	3.2	1	1	1
Total Property Tax Refunds	275	100.0	46	38	70
Total Aids/Credits	\$19,630	100.0%	\$3,261	\$2,436	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$3,988	51.3%	\$662	\$463	\$407
City/Town Levy	1,825	23.5	303	212	310
School District Net Tax Capacity Levy	874	11.2	145	170	214
School District Referendum Market Value Levy	443	5.7	74	55	112
Miscellaneous District Levy	335	4.3	56	45	172
State Property Tax Levy	305	3.9	51	94	131
Total Levy	\$7,769	100.0%	\$1,291	\$1,038	\$1,345
Less Property Tax Credits	619		103	99	61
Net Property Taxes Payable	7,150		1,188	940	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$748,977		\$124,415	\$98,173	\$98,555
Referendum Market Valuation	241,725		\$40,154	57,213	84,876
Net Tax Capacity (NTC)	6,648		1,104	972	996
C. Average Local NTC Tax Rate	105.036				
Avg. Referendum Mkt. Value Tax Rate	0.183				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$4,677	46.9%	\$777	\$772	\$1,211
Sales/Use Tax (Calendar 2007)	1,831	18.4	304	611	713
Motor Vehicle Sales Tax (Calendar 2007)	765	7.7	127	103	100
Motor Vehicle Registration Tax (Calendar 2007)	673	6.7	112	92	93
Motor Fuels Tax (Calendar 2007)	1,385	13.9	230	151	122
Corporate Income Tax (Calendar 2006)	335	3.4	56	80	166
State General Property Tax (Payable 2007)	305	3.1	51	94	131
Total State Taxes	\$9,970	100.0%	\$1,656	\$1,903	\$2,536

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 (2006-2007)	\$1,263,440	50.2%	\$1,092	\$1,238	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	573,628	22.8	496	408	424
Minnesota Family Investment Program	15,531	0.6	13	13	12
General Assistance including GAMC	119,427	4.7	103	63	52
Social Services	298,282	11.9	258	225	228
Miscellaneous	46,537	1.9	40	25	22
Total	1,053,404	41.9	910	735	738
Highway Aid (Calendar 2007)					
County Aid	22,759	0.9	20	24	71
Municipal Aid	34,068	1.4	29	28	23
Township Aid	13	0.0	0	0	5
Total	56,840	2.3	49	52	99
Local Government Aid (Calendar 2007)	91,446	3.6	79	59	92
Disparity Reduction Aid (Calendar 2007)	740	0.0	1	0	3
County Program Aid (Payable 2007)	30,539	1.2	26	31	39
Community Corrections Funding (2007)	17,945	0.7	16	15	16
Total Aids	2,514,354	100.0	2,173	2,128	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	44,497	99.3	38	40	52
Agricultural Market Value Credit	177	0.4	0	0	5
Miscellaneous Credits	139	0.3	0	0	4
Total Property Tax Credits	44,813	100.0	39	41	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	72,135	59.3	62	53	40
Regular (Renters)	48,340	39.8	42	35	29
Targeting Refund	1,113	0.9	1	2	1
Total Property Tax Refunds	121,588	100.0	105	90	70
Total Aids/Credits	\$2,680,755	100.0%	\$2,316	\$2,259	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$519,819	23.7%	\$449	\$376	\$407
City/Town Levy	510,459	23.2	441	357	310
School District Net Tax Capacity Levy	299,625	13.6	259	242	214
School District Referendum Market Value Levy	175,905	8.0	152	149	112
Miscellaneous District Levy	446,666	20.3	386	285	172
State Property Tax Levy	244,575	11.1	211	164	131
Total Levy	\$2,197,049	100.0%	\$1,898	\$1,573	\$1,345
Less Property Tax Credits	44,813		39	41	61
Net Property Taxes Payable	2,152,236		1,860	1,533	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$135,788,203		\$117,334	\$106,281	\$98,555
Referendum Market Valuation	135,037,718		\$116,685	105,030	84,876
Net Tax Capacity (NTC)	1,365,846		1,180	1,069	996
C. Average Local NTC Tax Rate	104.129				
Avg. Referendum Mkt. Value Tax Rate	0.142				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$2,071,810	48.0%	\$1,790	\$1,508	\$1,211
Sales/Use Tax (Calendar 2007)	1,289,995	29.9	1,115	851	713
Motor Vehicle Sales Tax (Calendar 2007)	109,400	2.5	95	96	100
Motor Vehicle Registration Tax (Calendar 2007)	105,774	2.5	91	92	93
Motor Fuels Tax (Calendar 2007)	125,693	2.9	109	107	122
Corporate Income Tax (Calendar 2006)	369,073	8.6	319	222	166
State General Property Tax (Payable 2007)	244,575	5.7	211	164	131
Total State Taxes	\$4,316,320	100.0%	\$3,730	\$3,040	\$2,536

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 (2006-2007)	\$29,097	58.2%	\$1,471	\$1,126	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	6,957	13.9	352	369	424
Minnesota Family Investment Program	201	0.4	10	9	12
General Assistance including GAMC	439	0.9	22	29	52
Social Services	4,898	9.8	248	225	228
Miscellaneous	255	0.5	13	16	22
Total	12,750	25.5	645	647	738
Highway Aid (Calendar 2007)					
County Aid	3,518	7.0	178	92	71
Municipal Aid	205	0.4	10	26	23
Township Aid	419	0.8	21	8	5
Total	4,141	8.3	209	126	99
Local Government Aid (Calendar 2007)	2,399	4.8	121	134	92
Disparity Reduction Aid (Calendar 2007)	276	0.6	14	3	3
County Program Aid (Payable 2007)	1,005	2.0	51	45	39
Community Corrections Funding (2007)	334	0.7	17	15	16
Total Aids	50,003	100.0	2,528	2,098	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,564	82.7	79	66	52
Agricultural Market Value Credit	327	17.3	17	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,891	100.0	96	74	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	536	68.8	27	26	40
Regular (Renters)	233	29.9	12	23	29
Targeting Refund	10	1.2	0	1	1
Total Property Tax Refunds	778	100.0	39	50	70
Total Aids/Credits	\$52,672	100.0%	\$2,663	\$2,222	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$6,794	37.7%	\$344	\$401	\$407
City/Town Levy	5,305	29.4	268	285	310
School District Net Tax Capacity Levy	3,090	17.2	156	189	214
School District Referendum Market Value Levy	1,789	9.9	90	94	112
Miscellaneous District Levy	223	1.2	11	27	172
State Property Tax Levy	812	4.5	41	85	131
Total Levy	\$18,012	100.0%	\$911	\$1,081	\$1,345
Less Property Tax Credits	1,891		96	74	61
Net Property Taxes Payable	16,121		815	1,006	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,465,102		\$74,074	\$84,253	\$98,555
Referendum Market Valuation	978,118		\$49,452	64,486	84,876
Net Tax Capacity (NTC)	13,658		691	870	996
C. Average Local NTC Tax Rate	111.370				
Avg. Referendum Mkt. Value Tax Rate	0.183				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$17,355	58.8%	\$877	\$974	\$1,211
Sales/Use Tax (Calendar 2007)	4,357	14.8	220	518	713
Motor Vehicle Sales Tax (Calendar 2007)	2,179	7.4	110	102	100
Motor Vehicle Registration Tax (Calendar 2007)	1,945	6.6	98	93	93
Motor Fuels Tax (Calendar 2007)	1,984	6.7	100	129	122
Corporate Income Tax (Calendar 2006)	867	2.9	44	131	166
State General Property Tax (Payable 2007)	812	2.8	41	85	131
Total State Taxes	\$29,500	100.0%	\$1,491	\$2,031	\$2,536

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 (2006-2007)	\$18,125	48.6%	\$959	\$1,436	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	8,328	22.3	441	708	424
Minnesota Family Investment Program	203	0.5	11	36	12
General Assistance including GAMC	726	1.9	38	85	52
Social Services	5,099	13.7	270	269	228
Miscellaneous	347	0.9	18	21	22
Total	14,703	39.4	778	1,119	738
Highway Aid (Calendar 2007)					
County Aid	2,857	7.7	151	189	71
Municipal Aid	0	0.0	0	5	23
Township Aid	241	0.6	13	13	5
Total	3,099	8.3	164	207	99
Local Government Aid (Calendar 2007)	633	1.7	33	73	92
Disparity Reduction Aid (Calendar 2007)	0	0.0	0	3	3
County Program Aid (Payable 2007)	573	1.5	30	70	39
Community Corrections Funding (2007)	140	0.4	7	20	16
Total Aids	37,273	100.0	1,973	2,930	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,368	89.0	72	61	52
Agricultural Market Value Credit	169	11.0	9	11	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,537	100.0	81	71	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	534	58.0	28	20	40
Regular (Renters)	317	34.5	17	17	29
Targeting Refund	69	7.5	4	1	1
Total Property Tax Refunds	920	100.0	49	38	70
Total Aids/Credits	\$39,730	100.0%	\$2,103	\$3,038	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$10,182	38.8%	\$539	\$449	\$407
City/Town Levy	5,192	19.8	275	168	310
School District Net Tax Capacity Levy	5,930	22.6	314	220	214
School District Referendum Market Value Levy	1,560	5.9	83	50	112
Miscellaneous District Levy	147	0.6	8	19	172
State Property Tax Levy	3,258	12.4	172	103	131
Total Levy	\$26,268	100.0%	\$1,390	\$1,009	\$1,345
Less Property Tax Credits	1,537		81	71	61
Net Property Taxes Payable	24,731		1,309	938	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,749,890		\$145,566	\$80,218	\$98,555
Referendum Market Valuation	1,522,156		\$80,576	51,659	84,876
Net Tax Capacity (NTC)	28,460		1,507	841	996
C. Average Local NTC Tax Rate	75.189				
Avg. Referendum Mkt. Value Tax Rate	0.102				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$12,779	38.2%	\$676	\$579	\$1,211
Sales/Use Tax (Calendar 2007)	9,607	28.7	509	561	713
Motor Vehicle Sales Tax (Calendar 2007)	2,006	6.0	106	96	100
Motor Vehicle Registration Tax (Calendar 2007)	1,746	5.2	92	84	93
Motor Fuels Tax (Calendar 2007)	2,991	8.9	158	129	122
Corporate Income Tax (Calendar 2006)	1,039	3.1	55	67	166
State General Property Tax (Payable 2007)	3,258	9.7	172	103	131
Total State Taxes	\$33,426	100.0%	\$1,769	\$1,619	\$2,536

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 (2006-2007)	\$43,079	59.2%	\$1,108	\$1,239	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	12,973	17.8	334	403	424
Minnesota Family Investment Program	373	0.5	10	12	12
General Assistance including GAMC	1,217	1.7	31	34	52
Social Services	7,676	10.6	197	199	228
Miscellaneous	452	0.6	12	12	22
Total	22,691	31.2	584	662	738
Highway Aid (Calendar 2007)					
County Aid	2,578	3.5	66	107	71
Municipal Aid	386	0.5	10	5	23
Township Aid	189	0.3	5	6	5
Total	3,153	4.3	81	118	99
Local Government Aid (Calendar 2007)	1,510	2.1	39	50	92
Disparity Reduction Aid (Calendar 2007)	72	0.1	2	1	3
County Program Aid (Payable 2007)	1,551	2.1	40	43	39
Community Corrections Funding (2007)	686	0.9	18	20	16
Total Aids	72,743	100.0	1,871	2,132	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,328	82.4	60	62	52
Agricultural Market Value Credit	496	17.6	13	13	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,825	100.0	73	75	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,478	65.7	38	46	40
Regular (Renters)	753	33.4	19	18	29
Targeting Refund	19	0.9	0	1	1
Total Property Tax Refunds	2,250	100.0	58	65	70
Total Aids/Credits	\$77,817	100.0%	\$2,001	\$2,273	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$13,755	38.9%	\$354	\$480	\$407
City/Town Levy	10,735	30.3	276	234	310
School District Net Tax Capacity Levy	6,700	18.9	172	198	214
School District Referendum Market Value Levy	1,460	4.1	38	48	112
Miscellaneous District Levy	622	1.8	16	28	172
State Property Tax Levy	2,107	6.0	54	66	131
Total Levy	\$35,379	100.0%	\$910	\$1,055	\$1,345
Less Property Tax Credits	2,825		73	75	61
Net Property Taxes Payable	32,554		837	979	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$3,132,767		\$80,573	\$87,034	\$98,555
Referendum Market Valuation	2,707,468		\$69,635	70,624	84,876
Net Tax Capacity (NTC)	31,849		819	880	996
C. Average Local NTC Tax Rate	98.096				
Avg. Referendum Mkt. Value Tax Rate	0.054				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$31,052	47.3%	\$799	\$771	\$1,211
Sales/Use Tax (Calendar 2007)	18,771	28.6	483	354	713
Motor Vehicle Sales Tax (Calendar 2007)	3,661	5.6	94	112	100
Motor Vehicle Registration Tax (Calendar 2007)	3,285	5.0	84	100	93
Motor Fuels Tax (Calendar 2007)	4,485	6.8	115	170	122
Corporate Income Tax (Calendar 2006)	2,227	3.4	57	65	166
State General Property Tax (Payable 2007)	2,107	3.2	54	66	131
Total State Taxes	\$65,588	100.0%	\$1,687	\$1,638	\$2,536

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 (2006-2007)	\$52,590	48.3%	\$1,188	\$1,110	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	25,259	23.2	570	560	424
Minnesota Family Investment Program	717	0.7	16	14	12
General Assistance including GAMC	3,179	2.9	72	72	52
Social Services	11,622	10.7	262	306	228
Miscellaneous	1,174	1.1	27	34	22
Total	41,952	38.6	947	986	738
Highway Aid (Calendar 2007)					
County Aid	6,688	6.1	151	136	71
Municipal Aid	431	0.4	10	23	23
Township Aid	173	0.2	4	5	5
Total	7,292	6.7	165	164	99
Local Government Aid (Calendar 2007)	3,927	3.6	89	200	92
Disparity Reduction Aid (Calendar 2007)	281	0.3	6	33	3
County Program Aid (Payable 2007)	1,840	1.7	42	54	39
Community Corrections Funding (2007)	916	0.8	21	22	16
Total Aids	108,798	100.0	2,457	2,571	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	3,214	42.7	73	71	52
Agricultural Market Value Credit	158	2.1	4	3	5
Miscellaneous Credits	4,153	55.2	94	48	4
Total Property Tax Credits	7,525	100.0	170	122	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	665	42.0	15	20	40
Regular (Renters)	882	55.7	20	25	29
Targeting Refund	35	2.2	1	1	1
Total Property Tax Refunds	1,582	100.0	36	46	70
Total Aids/Credits	\$117,905	100.0%	\$2,663	\$2,739	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$24,730	45.6%	\$559	\$491	\$407
City/Town Levy	13,886	25.6	314	229	310
School District Net Tax Capacity Levy	6,567	12.1	148	108	214
School District Referendum Market Value Levy	1,432	2.6	32	44	112
Miscellaneous District Levy	2,286	4.2	52	64	172
State Property Tax Levy	5,362	9.9	121	103	131
Total Levy	\$54,263	100.0%	\$1,226	\$1,038	\$1,345
Less Property Tax Credits	7,525		170	122	61
Net Property Taxes Payable	46,737		1,056	916	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$4,293,362		\$96,964	\$80,009	\$98,555
Referendum Market Valuation	3,032,487		\$68,487	60,432	84,876
Net Tax Capacity (NTC)	46,997		1,061	845	996
C. Average Local NTC Tax Rate	97.646				
Avg. Referendum Mkt. Value Tax Rate	0.047				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$30,912	39.5%	\$698	\$783	\$1,211
Sales/Use Tax (Calendar 2007)	23,763	30.4	537	715	713
Motor Vehicle Sales Tax (Calendar 2007)	4,687	6.0	106	104	100
Motor Vehicle Registration Tax (Calendar 2007)	4,166	5.3	94	94	93
Motor Fuels Tax (Calendar 2007)	5,820	7.4	131	137	122
Corporate Income Tax (Calendar 2006)	3,502	4.5	79	102	166
State General Property Tax (Payable 2007)	5,362	6.9	121	103	131
Total State Taxes	\$78,212	100.0%	\$1,766	\$2,037	\$2,536

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 (2006-2007)	\$11,309	44.6%	\$1,027	\$1,313	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	4,193	16.5	381	510	424
Minnesota Family Investment Program	113	0.4	10	10	12
General Assistance including GAMC	145	0.6	13	23	52
Social Services	2,508	9.9	228	250	228
Miscellaneous	154	0.6	14	19	22
Total	7,113	28.1	646	812	738
Highway Aid (Calendar 2007)					
County Aid	3,415	13.5	310	236	71
Municipal Aid	0	0.0	0	19	23
Township Aid	354	1.4	32	31	5
Total	3,769	14.9	342	286	99
Local Government Aid (Calendar 2007)	2,168	8.6	197	194	92
Disparity Reduction Aid (Calendar 2007)	132	0.5	12	7	3
County Program Aid (Payable 2007)	697	2.8	63	68	39
Community Corrections Funding (2007)	157	0.6	14	19	16
Total Aids	25,345	100.0	2,301	2,699	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	845	75.6	77	70	52
Agricultural Market Value Credit	273	24.4	25	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,117	100.0	101	88	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	136	57.3	12	14	40
Regular (Renters)	99	41.5	9	16	29
Targeting Refund	3	1.2	0	1	1
Total Property Tax Refunds	238	100.0	22	31	70
Total Aids/Credits	\$26,700	100.0%	\$2,424	\$2,817	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$7,639	52.0%	\$693	\$475	\$407
City/Town Levy	2,729	18.6	248	244	310
School District Net Tax Capacity Levy	2,989	20.3	271	184	214
School District Referendum Market Value Levy	337	2.3	31	63	112
Miscellaneous District Levy	340	2.3	31	36	172
State Property Tax Levy	661	4.5	60	68	131
Total Levy	\$14,694	100.0%	\$1,334	\$1,072	\$1,345
Less Property Tax Credits	1,117		101	88	61
Net Property Taxes Payable	13,577		1,233	984	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,419,614		\$128,880	\$102,333	\$98,555
Referendum Market Valuation	381,914		\$34,672	37,022	84,876
Net Tax Capacity (NTC)	12,496		1,134	927	996
C. Average Local NTC Tax Rate	107.961				
Avg. Referendum Mkt. Value Tax Rate	0.088				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$7,088	41.7%	\$643	\$739	\$1,211
Sales/Use Tax (Calendar 2007)	3,024	17.8	275	500	713
Motor Vehicle Sales Tax (Calendar 2007)	1,130	6.6	103	111	100
Motor Vehicle Registration Tax (Calendar 2007)	995	5.8	90	98	93
Motor Fuels Tax (Calendar 2007)	2,834	16.7	257	156	122
Corporate Income Tax (Calendar 2006)	1,282	7.5	116	97	166
State General Property Tax (Payable 2007)	661	3.9	60	68	131
Total State Taxes	\$17,013	100.0%	\$1,545	\$1,769	\$2,536

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 (2006-2007)	\$17,755	50.5%	\$1,084	\$1,239	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	8,301	23.6	507	403	424
Minnesota Family Investment Program	215	0.6	13	12	12
General Assistance including GAMC	588	1.7	36	34	52
Social Services	3,828	10.9	234	199	228
Miscellaneous	237	0.7	14	12	22
Total	13,169	37.5	804	662	738
Highway Aid (Calendar 2007)					
County Aid	2,117	6.0	129	107	71
Municipal Aid	0	0.0	0	5	23
Township Aid	113	0.3	7	6	5
Total	2,230	6.3	136	118	99
Local Government Aid (Calendar 2007)	828	2.4	51	50	92
Disparity Reduction Aid (Calendar 2007)	8	0.0	0	1	3
County Program Aid (Payable 2007)	851	2.4	52	43	39
Community Corrections Funding (2007)	322	0.9	20	20	16
Total Aids	35,162	100.0	2,146	2,132	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,214	79.6	74	62	52
Agricultural Market Value Credit	310	20.4	19	13	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,524	100.0	93	75	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	541	63.5	33	46	40
Regular (Renters)	296	34.7	18	18	29
Targeting Refund	15	1.7	1	1	1
Total Property Tax Refunds	852	100.0	52	65	70
Total Aids/Credits	\$37,538	100.0%	\$2,291	\$2,273	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$9,116	61.6%	\$556	\$480	\$407
City/Town Levy	1,857	12.6	113	234	310
School District Net Tax Capacity Levy	2,569	17.4	157	198	214
School District Referendum Market Value Levy	418	2.8	26	48	112
Miscellaneous District Levy	159	1.1	10	28	172
State Property Tax Levy	672	4.5	41	66	131
Total Levy	\$14,791	100.0%	\$903	\$1,055	\$1,345
Less Property Tax Credits	1,524		93	75	61
Net Property Taxes Payable	13,267		810	979	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,262,867		\$77,079	\$87,034	\$98,555
Referendum Market Valuation	906,640		\$55,337	70,624	84,876
Net Tax Capacity (NTC)	12,168		743	880	996
C. Average Local NTC Tax Rate	109.990				
Avg. Referendum Mkt. Value Tax Rate	0.066				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$9,975	48.9%	\$609	\$771	\$1,211
Sales/Use Tax (Calendar 2007)	4,214	20.7	257	354	713
Motor Vehicle Sales Tax (Calendar 2007)	1,439	7.1	88	112	100
Motor Vehicle Registration Tax (Calendar 2007)	1,235	6.1	75	100	93
Motor Fuels Tax (Calendar 2007)	2,062	10.1	126	170	122
Corporate Income Tax (Calendar 2006)	791	3.9	48	65	166
State General Property Tax (Payable 2007)	672	3.3	41	66	131
Total State Taxes	\$20,389	100.0%	\$1,244	\$1,638	\$2,536

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 (2006-2007)	\$46,259	49.0%	\$1,108	\$1,234	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	21,298	22.6	510	444	424
Minnesota Family Investment Program	599	0.6	14	10	12
General Assistance including GAMC	1,380	1.5	33	29	52
Social Services	9,765	10.3	234	208	228
Miscellaneous	733	0.8	18	15	22
Total	33,775	35.8	809	707	738
Highway Aid (Calendar 2007)					
County Aid	4,621	4.9	111	122	71
Municipal Aid	661	0.7	16	14	23
Township Aid	324	0.3	8	12	5
Total	5,606	5.9	134	148	99
Local Government Aid (Calendar 2007)	5,867	6.2	140	145	92
Disparity Reduction Aid (Calendar 2007)	45	0.0	1	3	3
County Program Aid (Payable 2007)	2,043	2.2	49	46	39
Community Corrections Funding (2007)	758	0.8	18	17	16
Total Aids	94,355	100.0	2,259	2,299	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,872	88.9	69	71	52
Agricultural Market Value Credit	358	11.1	9	12	5
Miscellaneous Credits	1	0.0	0	0	4
Total Property Tax Credits	3,232	100.0	77	83	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,015	46.2	24	31	40
Regular (Renters)	1,172	53.4	28	22	29
Targeting Refund	9	0.4	0	1	1
Total Property Tax Refunds	2,197	100.0	53	54	70
Total Aids/Credits	\$99,783	100.0%	\$2,389	\$2,436	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$22,783	49.2%	\$546	\$508	\$407
City/Town Levy	7,363	15.9	176	256	310
School District Net Tax Capacity Levy	7,995	17.3	191	153	214
School District Referendum Market Value Levy	3,057	6.6	73	78	112
Miscellaneous District Levy	1,531	3.3	37	31	172
State Property Tax Levy	3,550	7.7	85	73	131
Total Levy	\$46,280	100.0%	\$1,108	\$1,098	\$1,345
Less Property Tax Credits	3,232		77	83	61
Net Property Taxes Payable	43,048		1,031	1,016	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$3,672,711		\$87,942	\$91,450	\$98,555
Referendum Market Valuation	2,447,756		\$58,611	56,022	84,876
Net Tax Capacity (NTC)	37,251		892	893	996
C. Average Local NTC Tax Rate	105.158				
Avg. Referendum Mkt. Value Tax Rate	0.125				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$38,464	42.2%	\$921	\$873	\$1,211
Sales/Use Tax (Calendar 2007)	30,590	33.5	732	512	713
Motor Vehicle Sales Tax (Calendar 2007)	4,373	4.8	105	108	100
Motor Vehicle Registration Tax (Calendar 2007)	3,888	4.3	93	96	93
Motor Fuels Tax (Calendar 2007)	5,461	6.0	131	127	122
Corporate Income Tax (Calendar 2006)	4,882	5.4	117	110	166
State General Property Tax (Payable 2007)	3,550	3.9	85	73	131
Total State Taxes	\$91,208	100.0%	\$2,184	\$1,898	\$2,536

I. Major State Aids/Credits	KITTSO			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2006-2007)	\$7,662	46.0%	\$1,638	\$1,454	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	2,669	16.0	571	572	424
Minnesota Family Investment Program	24	0.1	5	9	12
General Assistance including GAMC	209	1.3	45	36	52
Social Services	964	5.8	206	300	228
Miscellaneous	63	0.4	14	18	22
Total	3,930	23.6	840	935	738
Highway Aid (Calendar 2007)					
County Aid	2,988	18.0	639	299	71
Municipal Aid	202	1.2	43	22	23
Township Aid	456	2.7	97	37	5
Total	3,646	21.9	779	358	99
Local Government Aid (Calendar 2007)	919	5.5	197	175	92
Disparity Reduction Aid (Calendar 2007)	10	0.1	2	7	3
County Program Aid (Payable 2007)	354	2.1	76	73	39
Community Corrections Funding (2007)	117	0.7	25	20	16
Total Aids	16,639	100.0	3,557	3,022	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	264	66.0	56	66	52
Agricultural Market Value Credit	136	34.0	29	18	5
Miscellaneous Credits	0	0.0	0	14	4
Total Property Tax Credits	400	100.0	86	98	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	16	26.7	3	15	40
Regular (Renters)	44	73.3	9	14	29
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	60	100.0	13	29	70
Total Aids/Credits	\$17,100	100.0%	\$3,655	\$3,150	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$2,395	39.2%	\$512	\$450	\$407
City/Town Levy	1,324	21.7	283	216	310
School District Net Tax Capacity Levy	435	7.1	93	145	214
School District Referendum Market Value Levy	561	9.2	120	63	112
Miscellaneous District Levy	439	7.2	94	54	172
State Property Tax Levy	952	15.6	204	72	131
Total Levy	\$6,107	100.0%	\$1,305	\$1,000	\$1,345
Less Property Tax Credits	400		86	98	61
Net Property Taxes Payable	5,706		1,220	902	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$562,751		\$120,297	\$67,972	\$98,555
Referendum Market Valuation	185,126		\$39,574	33,803	84,876
Net Tax Capacity (NTC)	5,831		1,246	663	996
C. Average Local NTC Tax Rate	78.541				
Avg. Referendum Mkt. Value Tax Rate	0.303				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$2,995	39.5%	\$640	\$910	\$1,211
Sales/Use Tax (Calendar 2007)	1,450	19.1	310	389	713
Motor Vehicle Sales Tax (Calendar 2007)	586	7.7	125	110	100
Motor Vehicle Registration Tax (Calendar 2007)	529	7.0	113	97	93
Motor Fuels Tax (Calendar 2007)	866	11.4	185	138	122
Corporate Income Tax (Calendar 2006)	214	2.8	46	82	166
State General Property Tax (Payable 2007)	952	12.5	204	72	131
Total State Taxes	\$7,592	100.0%	\$1,623	\$1,798	\$2,536

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 (2006-2007)	\$17,660	44.3%	\$1,308	\$1,110	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	7,648	19.2	566	560	424
Minnesota Family Investment Program	211	0.5	16	14	12
General Assistance including GAMC	624	1.6	46	72	52
Social Services	4,066	10.2	301	306	228
Miscellaneous	375	0.9	28	34	22
Total	12,924	32.4	957	986	738
Highway Aid (Calendar 2007)					
County Aid	3,968	9.9	294	136	71
Municipal Aid	239	0.6	18	23	23
Township Aid	43	0.1	3	5	5
Total	4,250	10.6	315	164	99
Local Government Aid (Calendar 2007)	3,544	8.9	262	200	92
Disparity Reduction Aid (Calendar 2007)	318	0.8	24	33	3
County Program Aid (Payable 2007)	860	2.2	64	54	39
Community Corrections Funding (2007)	350	0.9	26	22	16
Total Aids	39,906	100.0	2,955	2,571	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,027	90.5	76	71	52
Agricultural Market Value Credit	103	9.1	8	3	5
Miscellaneous Credits	4	0.4	0	48	4
Total Property Tax Credits	1,135	100.0	84	122	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	64	19.8	5	20	40
Regular (Renters)	257	79.8	19	25	29
Targeting Refund	1	0.5	0	1	1
Total Property Tax Refunds	322	100.0	24	46	70
Total Aids/Credits	\$41,363	100.0%	\$3,063	\$2,739	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$3,354	36.4%	\$248	\$491	\$407
City/Town Levy	2,324	25.3	172	229	310
School District Net Tax Capacity Levy	1,809	19.7	134	108	214
School District Referendum Market Value Levy	605	6.6	45	44	112
Miscellaneous District Levy	56	0.6	4	64	172
State Property Tax Levy	1,054	11.5	78	103	131
Total Levy	\$9,202	100.0%	\$681	\$1,038	\$1,345
Less Property Tax Credits	1,135		84	122	61
Net Property Taxes Payable	8,068		597	916	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$774,476		\$57,343	\$80,009	\$98,555
Referendum Market Valuation	531,216		\$39,332	60,432	84,876
Net Tax Capacity (NTC)	8,430		624	845	996
C. Average Local NTC Tax Rate	89.481				
Avg. Referendum Mkt. Value Tax Rate	0.114				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$8,614	37.7%	\$638	\$783	\$1,211
Sales/Use Tax (Calendar 2007)	7,506	32.9	556	715	713
Motor Vehicle Sales Tax (Calendar 2007)	1,494	6.5	111	104	100
Motor Vehicle Registration Tax (Calendar 2007)	1,317	5.8	97	94	93
Motor Fuels Tax (Calendar 2007)	1,696	7.4	126	137	122
Corporate Income Tax (Calendar 2006)	1,159	5.1	86	102	166
State General Property Tax (Payable 2007)	1,054	4.6	78	103	131
Total State Taxes	\$22,840	100.0%	\$1,691	\$2,037	\$2,536

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 (2006-2007)	\$13,539	51.1%	\$1,826	\$1,394	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	4,959	18.7	669	618	424
Minnesota Family Investment Program	40	0.2	5	7	12
General Assistance including GAMC	61	0.2	8	18	52
Social Services	1,967	7.4	265	274	228
Miscellaneous	148	0.6	20	18	22
Total	7,176	27.1	968	935	738
Highway Aid (Calendar 2007)					
County Aid	2,841	10.7	383	294	71
Municipal Aid	0	0.0	0	4	23
Township Aid	363	1.4	49	44	5
Total	3,203	12.1	432	342	99
Local Government Aid (Calendar 2007)	1,594	6.0	215	207	92
Disparity Reduction Aid (Calendar 2007)	130	0.5	18	14	3
County Program Aid (Payable 2007)	725	2.7	98	77	39
Community Corrections Funding (2007)	128	0.5	17	17	16
Total Aids	26,495	100.0	3,574	2,984	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	520	68.9	70	70	52
Agricultural Market Value Credit	235	31.1	32	21	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	755	100.0	102	91	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	54	38.1	7	14	40
Regular (Renters)	86	60.4	12	15	29
Targeting Refund	2	1.5	0	1	1
Total Property Tax Refunds	143	100.0	19	29	70
Total Aids/Credits	\$27,393	100.0%	\$3,695	\$3,105	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$3,160	45.2%	\$426	\$510	\$407
City/Town Levy	1,926	27.6	260	264	310
School District Net Tax Capacity Levy	860	12.3	116	147	214
School District Referendum Market Value Levy	486	6.9	66	63	112
Miscellaneous District Levy	310	4.4	42	28	172
State Property Tax Levy	249	3.6	34	61	131
Total Levy	\$6,990	100.0%	\$943	\$1,073	\$1,345
Less Property Tax Credits	755		102	91	61
Net Property Taxes Payable	6,235		841	982	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$876,070		\$118,164	\$103,984	\$98,555
Referendum Market Valuation	199,321		\$26,884	33,228	84,876
Net Tax Capacity (NTC)	7,215		973	925	996
C. Average Local NTC Tax Rate	86.552				
Avg. Referendum Mkt. Value Tax Rate	0.244				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$5,381	50.4%	\$726	\$978	\$1,211
Sales/Use Tax (Calendar 2007)	1,803	16.9	243	355	713
Motor Vehicle Sales Tax (Calendar 2007)	850	8.0	115	112	100
Motor Vehicle Registration Tax (Calendar 2007)	754	7.1	102	99	93
Motor Fuels Tax (Calendar 2007)	1,187	11.1	160	143	122
Corporate Income Tax (Calendar 2006)	451	4.2	61	84	166
State General Property Tax (Payable 2007)	249	2.3	34	61	131
Total State Taxes	\$10,675	100.0%	\$1,440	\$1,834	\$2,536

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 (2006-2007)	\$11,886	41.6%	\$1,069	\$1,110	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	5,259	18.4	473	560	424
Minnesota Family Investment Program	93	0.3	8	14	12
General Assistance including GAMC	438	1.5	39	72	52
Social Services	3,788	13.3	341	306	228
Miscellaneous	233	0.8	21	34	22
Total	9,812	34.3	882	986	738
Highway Aid (Calendar 2007)					
County Aid	3,471	12.1	312	136	71
Municipal Aid	0	0.0	0	23	23
Township Aid	703	2.5	63	5	5
Total	4,175	14.6	375	164	99
Local Government Aid (Calendar 2007)	1,758	6.1	158	200	92
Disparity Reduction Aid (Calendar 2007)	233	0.8	21	33	3
County Program Aid (Payable 2007)	515	1.8	46	54	39
Community Corrections Funding (2007)	212	0.7	19	22	16
Total Aids	28,589	100.0	2,571	2,571	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	917	44.2	82	71	52
Agricultural Market Value Credit	5	0.2	0	3	5
Miscellaneous Credits	1,154	55.6	104	48	4
Total Property Tax Credits	2,075	100.0	187	122	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	119	35.4	11	20	40
Regular (Renters)	206	61.3	18	25	29
Targeting Refund	11	3.3	1	1	1
Total Property Tax Refunds	335	100.0	30	46	70
Total Aids/Credits	\$31,000	100.0%	\$2,788	\$2,739	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$6,699	46.0%	\$602	\$491	\$407
City/Town Levy	2,996	20.6	269	229	310
School District Net Tax Capacity Levy	2,076	14.2	187	108	214
School District Referendum Market Value Levy	130	0.9	12	44	112
Miscellaneous District Levy	1,133	7.8	102	64	172
State Property Tax Levy	1,542	10.6	139	103	131
Total Levy	\$14,576	100.0%	\$1,311	\$1,038	\$1,345
Less Property Tax Credits	2,075		187	122	61
Net Property Taxes Payable	12,501		1,124	916	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,296,212		\$116,576	\$80,009	\$98,555
Referendum Market Valuation	809,106		\$72,768	60,432	84,876
Net Tax Capacity (NTC)	13,039		1,173	845	996
C. Average Local NTC Tax Rate	92.502				
Avg. Referendum Mkt. Value Tax Rate	0.016				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$8,317	36.5%	\$748	\$783	\$1,211
Sales/Use Tax (Calendar 2007)	7,743	34.0	696	715	713
Motor Vehicle Sales Tax (Calendar 2007)	1,227	5.4	110	104	100
Motor Vehicle Registration Tax (Calendar 2007)	1,118	4.9	101	94	93
Motor Fuels Tax (Calendar 2007)	1,951	8.6	175	137	122
Corporate Income Tax (Calendar 2006)	872	3.8	78	102	166
State General Property Tax (Payable 2007)	1,542	6.8	139	103	131
Total State Taxes	\$22,770	100.0%	\$2,048	\$2,037	\$2,536

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 (2006-2007)	\$5,144	43.0%	\$1,202	\$1,436	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	1,564	13.1	365	708	424
Minnesota Family Investment Program	25	0.2	6	36	12
General Assistance including GAMC	209	1.7	49	85	52
Social Services	1,012	8.5	237	269	228
Miscellaneous	51	0.4	12	21	22
Total	2,860	23.9	668	1,119	738
Highway Aid (Calendar 2007)					
County Aid	2,704	22.6	632	189	71
Municipal Aid	0	0.0	0	5	23
Township Aid	272	2.3	64	13	5
Total	2,976	24.9	695	207	99
Local Government Aid (Calendar 2007)	367	3.1	86	73	92
Disparity Reduction Aid (Calendar 2007)	20	0.2	5	3	3
County Program Aid (Payable 2007)	464	3.9	108	70	39
Community Corrections Funding (2007)	122	1.0	29	20	16
Total Aids	11,952	100.0	2,793	2,930	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	327	84.5	76	61	52
Agricultural Market Value Credit	57	14.8	13	11	5
Miscellaneous Credits	3	0.8	1	0	4
Total Property Tax Credits	387	100.0	91	71	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	74	59.1	17	20	40
Regular (Renters)	50	40.2	12	17	29
Targeting Refund	1	0.7	0	1	1
Total Property Tax Refunds	126	100.0	29	38	70
Total Aids/Credits	\$12,465	100.0%	\$2,913	\$3,038	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$2,098	40.9%	\$490	\$449	\$407
City/Town Levy	615	12.0	144	168	310
School District Net Tax Capacity Levy	1,913	37.3	447	220	214
School District Referendum Market Value Levy	121	2.4	28	50	112
Miscellaneous District Levy	13	0.3	3	19	172
State Property Tax Levy	375	7.3	88	103	131
Total Levy	\$5,134	100.0%	\$1,200	\$1,009	\$1,345
Less Property Tax Credits	387		91	71	61
Net Property Taxes Payable	4,746		1,109	938	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$356,912		\$83,410	\$80,218	\$98,555
Referendum Market Valuation	194,247		\$45,395	51,659	84,876
Net Tax Capacity (NTC)	3,582		837	841	996
C. Average Local NTC Tax Rate	129.484				
Avg. Referendum Mkt. Value Tax Rate	0.062				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$2,530	33.9%	\$591	\$579	\$1,211
Sales/Use Tax (Calendar 2007)	2,856	38.2	668	561	713
Motor Vehicle Sales Tax (Calendar 2007)	486	6.5	113	96	100
Motor Vehicle Registration Tax (Calendar 2007)	416	5.6	97	84	93
Motor Fuels Tax (Calendar 2007)	521	7.0	122	129	122
Corporate Income Tax (Calendar 2006)	288	3.9	67	67	166
State General Property Tax (Payable 2007)	375	5.0	88	103	131
Total State Taxes	\$7,471	100.0%	\$1,746	\$1,619	\$2,536

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 (2006-2007)	\$31,767	56.2%	\$1,141	\$1,096	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	9,738	17.2	350	406	424
Minnesota Family Investment Program	241	0.4	9	10	12
General Assistance including GAMC	636	1.1	23	27	52
Social Services	5,343	9.4	192	233	228
Miscellaneous	388	0.7	14	17	22
Total	16,345	28.9	587	692	738
Highway Aid (Calendar 2007)					
County Aid	3,501	6.2	126	138	71
Municipal Aid	170	0.3	6	16	23
Township Aid	108	0.2	4	10	5
Total	3,779	6.7	136	164	99
Local Government Aid (Calendar 2007)	3,181	5.6	114	181	92
Disparity Reduction Aid (Calendar 2007)	158	0.3	6	4	3
County Program Aid (Payable 2007)	1,041	1.8	37	48	39
Community Corrections Funding (2007)	271	0.5	10	17	16
Total Aids	56,544	100.0	2,031	2,202	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,902	86.2	68	68	52
Agricultural Market Value Credit	305	13.8	11	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,207	100.0	79	79	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,114	69.9	40	23	40
Regular (Renters)	408	25.6	15	22	29
Targeting Refund	72	4.5	3	1	1
Total Property Tax Refunds	1,593	100.0	57	46	70
Total Aids/Credits	\$60,344	100.0%	\$2,168	\$2,327	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$11,192	38.5%	\$402	\$422	\$407
City/Town Levy	7,295	25.1	262	258	310
School District Net Tax Capacity Levy	6,616	22.8	238	154	214
School District Referendum Market Value Levy	1,977	6.8	71	68	112
Miscellaneous District Levy	404	1.4	15	27	172
State Property Tax Levy	1,567	5.4	56	77	131
Total Levy	\$29,050	100.0%	\$1,043	\$1,007	\$1,345
Less Property Tax Credits	2,207		79	79	61
Net Property Taxes Payable	26,844		964	928	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,777,590		\$99,770	\$92,561	\$98,555
Referendum Market Valuation	1,967,210		\$70,661	54,916	84,876
Net Tax Capacity (NTC)	27,027		971	899	996
C. Average Local NTC Tax Rate	92.608				
Avg. Referendum Mkt. Value Tax Rate	0.110				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$24,892	57.1%	\$894	\$877	\$1,211
Sales/Use Tax (Calendar 2007)	5,536	12.7	199	538	713
Motor Vehicle Sales Tax (Calendar 2007)	3,619	8.3	130	106	100
Motor Vehicle Registration Tax (Calendar 2007)	3,268	7.5	117	95	93
Motor Fuels Tax (Calendar 2007)	3,092	7.1	111	135	122
Corporate Income Tax (Calendar 2006)	1,592	3.7	57	102	166
State General Property Tax (Payable 2007)	1,567	3.6	56	77	131
Total State Taxes	\$43,564	100.0%	\$1,565	\$1,930	\$2,536

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 (2006-2007)	\$8,606	48.1%	\$1,448	\$1,313	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance				510	424
Minnesota Family Investment Program		See Note		10	12
General Assistance including GAMC				23	52
Social Services				250	228
Miscellaneous				19	22
Total	4,990	27.9	840	812	738
Highway Aid (Calendar 2007)					
County Aid	2,206	12.3	371	236	71
Municipal Aid	0	0.0	0	19	23
Township Aid	335	1.9	56	31	5
Total	2,541	14.2	428	286	99
Local Government Aid (Calendar 2007)	987	5.5	166	194	92
Disparity Reduction Aid (Calendar 2007)	67	0.4	11	7	3
County Program Aid (Payable 2007)	556	3.1	93	68	39
Community Corrections Funding (2007)	128	0.7	21	19	16
Total Aids	17,875	100.0	3,008	2,699	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	435	70.7	73	70	52
Agricultural Market Value Credit	181	29.3	30	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	616	100.0	104	88	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	94	58.5	16	14	40
Regular (Renters)	52	31.9	9	16	29
Targeting Refund	16	9.6	3	1	1
Total Property Tax Refunds	162	100.0	27	31	70
Total Aids/Credits	\$18,652	100.0%	\$3,139	\$2,817	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$3,539	55.6%	\$596	\$475	\$407
City/Town Levy	1,331	20.9	224	244	310
School District Net Tax Capacity Levy	457	7.2	77	184	214
School District Referendum Market Value Levy	517	8.1	87	63	112
Miscellaneous District Levy	138	2.2	23	36	172
State Property Tax Levy	384	6.0	65	68	131
Total Levy	\$6,367	100.0%	\$1,071	\$1,072	\$1,345
Less Property Tax Credits	616		104	88	61
Net Property Taxes Payable	5,751		968	984	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$593,958		\$99,942	\$102,333	\$98,555
Referendum Market Valuation	190,840		\$32,112	37,022	84,876
Net Tax Capacity (NTC)	5,197		874	927	996
C. Average Local NTC Tax Rate	104.730				
Avg. Referendum Mkt. Value Tax Rate	0.271				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$3,375	43.7%	\$568	\$739	\$1,211
Sales/Use Tax (Calendar 2007)	1,680	21.7	283	500	713
Motor Vehicle Sales Tax (Calendar 2007)	650	8.4	109	111	100
Motor Vehicle Registration Tax (Calendar 2007)	554	7.2	93	98	93
Motor Fuels Tax (Calendar 2007)	819	10.6	138	156	122
Corporate Income Tax (Calendar 2006)	265	3.4	45	97	166
State General Property Tax (Payable 2007)	384	5.0	65	68	131
Total State Taxes	\$7,726	100.0%	\$1,300	\$1,769	\$2,536

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 \$33.2 million, which was allocated to the counties on a per capita basis (\$4.990 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 (2006-2007)	\$34,482	51.0%	\$1,383	\$1,313	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance				510	424
Minnesota Family Investment Program		See Note		10	12
General Assistance including GAMC				23	52
Social Services				250	228
Miscellaneous				19	22
Total	20,941	31.0	840	812	738
Highway Aid (Calendar 2007)					
County Aid	3,288	4.9	132	236	71
Municipal Aid	1,630	2.4	65	19	23
Township Aid	467	0.7	19	31	5
Total	5,385	8.0	216	286	99
Local Government Aid (Calendar 2007)	4,763	7.0	191	194	92
Disparity Reduction Aid (Calendar 2007)	61	0.1	2	7	3
County Program Aid (Payable 2007)	1,230	1.8	49	68	39
Community Corrections Funding (2007)	735	1.1	29	19	16
Total Aids	67,597	100.0	2,710	2,699	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,611	86.7	65	70	52
Agricultural Market Value Credit	247	13.3	10	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,858	100.0	74	88	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	384	37.0	15	14	40
Regular (Renters)	645	62.1	26	16	29
Targeting Refund	9	0.9	0	1	1
Total Property Tax Refunds	1,039	100.0	42	31	70
Total Aids/Credits	\$70,494	100.0%	\$2,827	\$2,817	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$10,077	36.2%	\$404	\$475	\$407
City/Town Levy	6,539	23.5	262	244	310
School District Net Tax Capacity Levy	5,386	19.3	216	184	214
School District Referendum Market Value Levy	1,192	4.3	48	63	112
Miscellaneous District Levy	1,820	6.5	73	36	172
State Property Tax Levy	2,819	10.1	113	68	131
Total Levy	\$27,832	100.0%	\$1,116	\$1,072	\$1,345
Less Property Tax Credits	1,858		74	88	61
Net Property Taxes Payable	25,974		1,041	984	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,125,614		\$85,229	\$102,333	\$98,555
Referendum Market Valuation	1,267,627		\$50,827	37,022	84,876
Net Tax Capacity (NTC)	20,834		835	927	996
C. Average Local NTC Tax Rate	106.280				
Avg. Referendum Mkt. Value Tax Rate	0.094				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$22,452	37.1%	\$900	\$739	\$1,211
Sales/Use Tax (Calendar 2007)	22,903	37.8	918	500	713
Motor Vehicle Sales Tax (Calendar 2007)	2,715	4.5	109	111	100
Motor Vehicle Registration Tax (Calendar 2007)	2,441	4.0	98	98	93
Motor Fuels Tax (Calendar 2007)	3,099	5.1	124	156	122
Corporate Income Tax (Calendar 2006)	4,110	6.8	165	97	166
State General Property Tax (Payable 2007)	2,819	4.7	113	68	131
Total State Taxes	\$60,539	100.0%	\$2,427	\$1,769	\$2,536

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 \$33.2 million, which was allocated to the counties on a per capita basis (\$20.941 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 (2006-2007)	\$42,406	56.4%	\$1,142	\$1,234	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	13,488	17.9	363	444	424
Minnesota Family Investment Program	245	0.3	7	10	12
General Assistance including GAMC	805	1.1	22	29	52
Social Services	6,308	8.4	170	208	228
Miscellaneous	495	0.7	13	15	22
Total	21,341	28.4	575	707	738
Highway Aid (Calendar 2007)					
County Aid	3,128	4.2	84	122	71
Municipal Aid	707	0.9	19	14	23
Township Aid	180	0.2	5	12	5
Total	4,016	5.3	108	148	99
Local Government Aid (Calendar 2007)	5,180	6.9	140	145	92
Disparity Reduction Aid (Calendar 2007)	133	0.2	4	3	3
County Program Aid (Payable 2007)	1,719	2.3	46	46	39
Community Corrections Funding (2007)	458	0.6	12	17	16
Total Aids	75,254	100.0	2,027	2,299	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,586	87.8	70	71	52
Agricultural Market Value Credit	358	12.2	10	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,944	100.0	79	83	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,740	64.8	47	31	40
Regular (Renters)	837	31.2	23	22	29
Targeting Refund	109	4.1	3	1	1
Total Property Tax Refunds	2,686	100.0	72	54	70
Total Aids/Credits	\$80,884	100.0%	\$2,178	\$2,436	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$18,060	45.2%	\$486	\$508	\$407
City/Town Levy	11,440	28.7	308	256	310
School District Net Tax Capacity Levy	3,431	8.6	92	153	214
School District Referendum Market Value Levy	3,895	9.8	105	78	112
Miscellaneous District Levy	874	2.2	24	31	172
State Property Tax Levy	2,213	5.5	60	73	131
Total Levy	\$39,913	100.0%	\$1,075	\$1,098	\$1,345
Less Property Tax Credits	2,944		79	83	61
Net Property Taxes Payable	36,968		996	1,016	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,857,510		\$76,960	\$91,450	\$98,555
Referendum Market Valuation	2,182,004		\$58,767	56,022	84,876
Net Tax Capacity (NTC)	28,439		766	893	996
C. Average Local NTC Tax Rate	117.161				
Avg. Referendum Mkt. Value Tax Rate	0.179				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$32,719	46.6%	\$881	\$873	\$1,211
Sales/Use Tax (Calendar 2007)	18,293	26.1	493	512	713
Motor Vehicle Sales Tax (Calendar 2007)	4,054	5.8	109	108	100
Motor Vehicle Registration Tax (Calendar 2007)	3,628	5.2	98	96	93
Motor Fuels Tax (Calendar 2007)	4,030	5.7	109	127	122
Corporate Income Tax (Calendar 2006)	5,266	7.5	142	110	166
State General Property Tax (Payable 2007)	2,213	3.2	60	73	131
Total State Taxes	\$70,203	100.0%	\$1,891	\$1,898	\$2,536

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 (2006-2007)	\$11,831	48.3%	\$2,332	\$1,436	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	6,125	25.0	1,207	708	424
Minnesota Family Investment Program	286	1.2	56	36	12
General Assistance including GAMC	751	3.1	148	85	52
Social Services	1,557	6.4	307	269	228
Miscellaneous	175	0.7	34	21	22
Total	8,894	36.3	1,753	1,119	738
Highway Aid (Calendar 2007)					
County Aid	2,142	8.8	422	189	71
Municipal Aid	0	0.0	0	5	23
Township Aid	109	0.4	21	13	5
Total	2,251	9.2	444	207	99
Local Government Aid (Calendar 2007)	522	2.1	103	73	92
Disparity Reduction Aid (Calendar 2007)	129	0.5	25	3	3
County Program Aid (Payable 2007)	696	2.8	137	70	39
Community Corrections Funding (2007)	156	0.6	31	20	16
Total Aids	24,479	100.0	4,824	2,930	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	313	75.5	62	61	52
Agricultural Market Value Credit	102	24.5	20	11	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	415	100.0	82	71	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	71	62.8	14	20	40
Regular (Renters)	40	36.0	8	17	29
Targeting Refund	1	1.2	0	1	1
Total Property Tax Refunds	112	100.0	22	38	70
Total Aids/Credits	\$25,006	100.0%	\$4,928	\$3,038	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$3,385	58.9%	\$667	\$449	\$407
City/Town Levy	830	14.4	164	168	310
School District Net Tax Capacity Levy	845	14.7	167	220	214
School District Referendum Market Value Levy	87	1.5	17	50	112
Miscellaneous District Levy	265	4.6	52	19	172
State Property Tax Levy	339	5.9	67	103	131
Total Levy	\$5,751	100.0%	\$1,133	\$1,009	\$1,345
Less Property Tax Credits	415		82	71	61
Net Property Taxes Payable	5,336		1,052	938	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$333,617		\$65,750	\$80,218	\$98,555
Referendum Market Valuation	148,534		\$29,274	51,659	84,876
Net Tax Capacity (NTC)	3,185		628	841	996
C. Average Local NTC Tax Rate	166.726				
Avg. Referendum Mkt. Value Tax Rate	0.058				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$1,593	23.3%	\$314	\$579	\$1,211
Sales/Use Tax (Calendar 2007)	2,859	41.8	564	561	713
Motor Vehicle Sales Tax (Calendar 2007)	449	6.6	88	96	100
Motor Vehicle Registration Tax (Calendar 2007)	391	5.7	77	84	93
Motor Fuels Tax (Calendar 2007)	831	12.2	164	129	122
Corporate Income Tax (Calendar 2006)	375	5.5	74	67	166
State General Property Tax (Payable 2007)	339	5.0	67	103	131
Total State Taxes	\$6,837	100.0%	\$1,347	\$1,619	\$2,536

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 (2006-2007)	\$13,650	46.0%	\$1,396	\$1,454	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	5,338	18.0	546	572	424
Minnesota Family Investment Program	58	0.2	6	9	12
General Assistance including GAMC	131	0.4	13	36	52
Social Services	2,501	8.4	256	300	228
Miscellaneous	189	0.6	19	18	22
Total	8,217	27.7	840	935	738
Highway Aid (Calendar 2007)					
County Aid	4,733	16.0	484	299	71
Municipal Aid	0	0.0	0	22	23
Township Aid	713	2.4	73	37	5
Total	5,446	18.4	557	358	99
Local Government Aid (Calendar 2007)	1,165	3.9	119	175	92
Disparity Reduction Aid (Calendar 2007)	11	0.0	1	7	3
County Program Aid (Payable 2007)	1,023	3.5	105	73	39
Community Corrections Funding (2007)	130	0.4	13	20	16
Total Aids	29,641	100.0	3,030	3,022	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	635	67.3	65	66	52
Agricultural Market Value Credit	308	32.7	31	18	5
Miscellaneous Credits	0	0.0	0	14	4
Total Property Tax Credits	942	100.0	96	98	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	39	28.2	4	15	40
Regular (Renters)	96	69.3	10	14	29
Targeting Refund	3	2.5	0	0	1
Total Property Tax Refunds	139	100.0	14	29	70
Total Aids/Credits	\$30,723	100.0%	\$3,141	\$3,150	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$4,054	43.4%	\$414	\$450	\$407
City/Town Levy	2,190	23.5	224	216	310
School District Net Tax Capacity Levy	746	8.0	76	145	214
School District Referendum Market Value Levy	837	9.0	86	63	112
Miscellaneous District Levy	617	6.6	63	54	172
State Property Tax Levy	889	9.5	91	72	131
Total Levy	\$9,333	100.0%	\$954	\$1,000	\$1,345
Less Property Tax Credits	942		96	98	61
Net Property Taxes Payable	8,391		858	902	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$805,615		\$82,365	\$67,972	\$98,555
Referendum Market Valuation	288,840		\$29,531	33,803	84,876
Net Tax Capacity (NTC)	7,660		783	663	996
C. Average Local NTC Tax Rate	98.796				
Avg. Referendum Mkt. Value Tax Rate	0.290				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$6,764	48.1%	\$692	\$910	\$1,211
Sales/Use Tax (Calendar 2007)	2,056	14.6	210	389	713
Motor Vehicle Sales Tax (Calendar 2007)	1,200	8.5	123	110	100
Motor Vehicle Registration Tax (Calendar 2007)	1,066	7.6	109	97	93
Motor Fuels Tax (Calendar 2007)	1,689	12.0	173	138	122
Corporate Income Tax (Calendar 2006)	410	2.9	42	82	166
State General Property Tax (Payable 2007)	889	6.3	91	72	131
Total State Taxes	\$14,074	100.0%	\$1,439	\$1,798	\$2,536

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 (2006-2007)	\$25,844	46.8%	\$1,247	\$1,096	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance				406	424
Minnesota Family Investment Program		See Note		10	12
General Assistance including GAMC				27	52
Social Services				233	228
Miscellaneous				17	22
Total	17,925	32.4	865	692	738
Highway Aid (Calendar 2007)					
County Aid	3,432	6.2	166	138	71
Municipal Aid	781	1.4	38	16	23
Township Aid	358	0.6	17	10	5
Total	4,571	8.3	221	164	99
Local Government Aid (Calendar 2007)	5,295	9.6	255	181	92
Disparity Reduction Aid (Calendar 2007)	100	0.2	5	4	3
County Program Aid (Payable 2007)	1,092	2.0	53	48	39
Community Corrections Funding (2007)	439	0.8	21	17	16
Total Aids	55,266	100.0	2,666	2,202	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,562	84.9	75	68	52
Agricultural Market Value Credit	278	15.1	13	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,840	100.0	89	79	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	208	33.3	10	23	40
Regular (Renters)	395	63.1	19	22	29
Targeting Refund	23	3.7	1	1	1
Total Property Tax Refunds	626	100.0	30	46	70
Total Aids/Credits	\$57,732	100.0%	\$2,785	\$2,327	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$8,930	44.1%	\$431	\$422	\$407
City/Town Levy	4,866	24.0	235	258	310
School District Net Tax Capacity Levy	2,733	13.5	132	154	214
School District Referendum Market Value Levy	1,260	6.2	61	68	112
Miscellaneous District Levy	663	3.3	32	27	172
State Property Tax Levy	1,806	8.9	87	77	131
Total Levy	\$20,259	100.0%	\$977	\$1,007	\$1,345
Less Property Tax Credits	1,840		89	79	61
Net Property Taxes Payable	18,419		888	928	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,111,410		\$101,848	\$92,561	\$98,555
Referendum Market Valuation	925,628		\$44,649	54,916	84,876
Net Tax Capacity (NTC)	20,132		971	899	996
C. Average Local NTC Tax Rate	82.669				
Avg. Referendum Mkt. Value Tax Rate	0.136				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$17,073	45.2%	\$824	\$877	\$1,211
Sales/Use Tax (Calendar 2007)	9,060	24.0	437	538	713
Motor Vehicle Sales Tax (Calendar 2007)	2,365	6.3	114	106	100
Motor Vehicle Registration Tax (Calendar 2007)	2,114	5.6	102	95	93
Motor Fuels Tax (Calendar 2007)	3,284	8.7	158	135	122
Corporate Income Tax (Calendar 2006)	2,091	5.5	101	102	166
State General Property Tax (Payable 2007)	1,806	4.8	87	77	131
Total State Taxes	\$37,793	100.0%	\$1,823	\$1,930	\$2,536

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 \$31.0 million, which was allocated to the counties on a per capita basis (\$17.925 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 (2006-2007)	\$42,463	65.1%	\$1,817	\$1,234	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	9,424	14.4	403	444	424
Minnesota Family Investment Program	188	0.3	8	10	12
General Assistance including GAMC	735	1.1	31	29	52
Social Services	4,347	6.7	186	208	228
Miscellaneous	343	0.5	15	15	22
Total	15,037	23.0	643	707	738
Highway Aid (Calendar 2007)					
County Aid	2,547	3.9	109	122	71
Municipal Aid	256	0.4	11	14	23
Township Aid	444	0.7	19	12	5
Total	3,248	5.0	139	148	99
Local Government Aid (Calendar 2007)	2,832	4.3	121	145	92
Disparity Reduction Aid (Calendar 2007)	42	0.1	2	3	3
County Program Aid (Payable 2007)	1,063	1.6	45	46	39
Community Corrections Funding (2007)	585	0.9	25	17	16
Total Aids	65,270	100.0	2,793	2,299	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,700	83.6	73	71	52
Agricultural Market Value Credit	328	16.1	14	12	5
Miscellaneous Credits	5	0.3	0	0	4
Total Property Tax Credits	2,033	100.0	87	83	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	732	65.7	31	31	40
Regular (Renters)	370	33.2	16	22	29
Targeting Refund	12	1.1	1	1	1
Total Property Tax Refunds	1,114	100.0	48	54	70
Total Aids/Credits	\$68,417	100.0%	\$2,927	\$2,436	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$9,394	40.1%	\$402	\$508	\$407
City/Town Levy	6,109	26.1	261	256	310
School District Net Tax Capacity Levy	5,084	21.7	218	153	214
School District Referendum Market Value Levy	1,057	4.5	45	78	112
Miscellaneous District Levy	486	2.1	21	31	172
State Property Tax Levy	1,296	5.5	55	73	131
Total Levy	\$23,426	100.0%	\$1,002	\$1,098	\$1,345
Less Property Tax Credits	2,033		87	83	61
Net Property Taxes Payable	21,393		915	1,016	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,191,215		\$93,758	\$91,450	\$98,555
Referendum Market Valuation	1,358,352		\$58,121	56,022	84,876
Net Tax Capacity (NTC)	20,789		890	893	996
C. Average Local NTC Tax Rate	99.634				
Avg. Referendum Mkt. Value Tax Rate	0.078				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$18,402	50.6%	\$787	\$873	\$1,211
Sales/Use Tax (Calendar 2007)	7,472	20.6	320	512	713
Motor Vehicle Sales Tax (Calendar 2007)	2,476	6.8	106	108	100
Motor Vehicle Registration Tax (Calendar 2007)	2,191	6.0	94	96	93
Motor Fuels Tax (Calendar 2007)	2,892	8.0	124	127	122
Corporate Income Tax (Calendar 2006)	1,613	4.4	69	110	166
State General Property Tax (Payable 2007)	1,296	3.6	55	73	131
Total State Taxes	\$36,342	100.0%	\$1,555	\$1,898	\$2,536

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 (2006-2007)	\$48,536	62.5%	\$1,855	\$1,239	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	13,823	17.8	528	403	424
Minnesota Family Investment Program	428	0.6	16	12	12
General Assistance including GAMC	1,010	1.3	39	34	52
Social Services	6,250	8.0	239	199	228
Miscellaneous	405	0.5	15	12	22
Total	21,917	28.2	837	662	738
Highway Aid (Calendar 2007)					
County Aid	3,275	4.2	125	107	71
Municipal Aid	0	0.0	0	5	23
Township Aid	155	0.2	6	6	5
Total	3,430	4.4	131	118	99
Local Government Aid (Calendar 2007)	1,822	2.3	70	50	92
Disparity Reduction Aid (Calendar 2007)	49	0.1	2	1	3
County Program Aid (Payable 2007)	1,300	1.7	50	43	39
Community Corrections Funding (2007)	590	0.8	23	20	16
Total Aids	77,643	100.0	2,967	2,132	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,737	86.2	66	62	52
Agricultural Market Value Credit	276	13.7	11	13	5
Miscellaneous Credits	1	0.1	0	0	4
Total Property Tax Credits	2,014	100.0	77	75	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,108	67.7	42	46	40
Regular (Renters)	519	31.7	20	18	29
Targeting Refund	11	0.7	0	1	1
Total Property Tax Refunds	1,638	100.0	63	65	70
Total Aids/Credits	\$81,296	100.0%	\$3,106	\$2,273	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$13,010	51.8%	\$497	\$480	\$407
City/Town Levy	5,151	20.5	197	234	310
School District Net Tax Capacity Levy	3,862	15.4	148	198	214
School District Referendum Market Value Levy	772	3.1	30	48	112
Miscellaneous District Levy	772	3.1	30	28	172
State Property Tax Levy	1,557	6.2	59	66	131
Total Levy	\$25,125	100.0%	\$960	\$1,055	\$1,345
Less Property Tax Credits	2,014		77	75	61
Net Property Taxes Payable	23,110		883	979	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,024,045		\$77,339	\$87,034	\$98,555
Referendum Market Valuation	1,537,244		\$58,738	70,624	84,876
Net Tax Capacity (NTC)	20,071		767	880	996
C. Average Local NTC Tax Rate	110.137				
Avg. Referendum Mkt. Value Tax Rate	0.050				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$16,750	39.8%	\$640	\$771	\$1,211
Sales/Use Tax (Calendar 2007)	9,526	22.6	364	354	713
Motor Vehicle Sales Tax (Calendar 2007)	3,434	8.2	131	112	100
Motor Vehicle Registration Tax (Calendar 2007)	3,005	7.1	115	100	93
Motor Fuels Tax (Calendar 2007)	5,104	12.1	195	170	122
Corporate Income Tax (Calendar 2006)	2,710	6.4	104	65	166
State General Property Tax (Payable 2007)	1,557	3.7	59	66	131
Total State Taxes	\$42,085	100.0%	\$1,608	\$1,638	\$2,536

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 (2006-2007)	\$38,723	51.9%	\$1,175	\$1,277	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	15,939	21.4	484	535	424
Minnesota Family Investment Program	338	0.5	10	15	12
General Assistance including GAMC	914	1.2	28	45	52
Social Services	7,495	10.0	227	235	228
Miscellaneous	568	0.8	17	21	22
Total	25,254	33.9	767	850	738
Highway Aid (Calendar 2007)					
County Aid	4,465	6.0	136	113	71
Municipal Aid	468	0.6	14	8	23
Township Aid	393	0.5	12	10	5
Total	5,326	7.1	162	131	99
Local Government Aid (Calendar 2007)	3,138	4.2	95	85	92
Disparity Reduction Aid (Calendar 2007)	61	0.1	2	2	3
County Program Aid (Payable 2007)	1,497	2.0	45	36	39
Community Corrections Funding (2007)	596	0.8	18	18	16
Total Aids	74,594	100.0	2,264	2,398	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,493	77.3	76	70	52
Agricultural Market Value Credit	733	22.7	22	13	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	3,227	100.0	98	90	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,297	65.6	39	30	40
Regular (Renters)	655	33.1	20	19	29
Targeting Refund	25	1.3	1	1	1
Total Property Tax Refunds	1,977	100.0	60	50	70
Total Aids/Credits	\$79,798	100.0%	\$2,422	\$2,538	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$14,077	44.1%	\$427	\$508	\$407
City/Town Levy	6,740	21.1	205	290	310
School District Net Tax Capacity Levy	5,144	16.1	156	200	214
School District Referendum Market Value Levy	2,585	8.1	78	54	112
Miscellaneous District Levy	945	3.0	29	29	172
State Property Tax Levy	2,394	7.5	73	159	131
Total Levy	\$31,884	100.0%	\$968	\$1,241	\$1,345
Less Property Tax Credits	3,227		98	90	61
Net Property Taxes Payable	28,658		870	1,151	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,755,460		\$83,633	\$122,357	\$98,555
Referendum Market Valuation	1,789,900		\$54,327	71,273	84,876
Net Tax Capacity (NTC)	26,500		804	1,261	996
C. Average Local NTC Tax Rate	98.649				
Avg. Referendum Mkt. Value Tax Rate	0.148				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$20,338	41.9%	\$617	\$702	\$1,211
Sales/Use Tax (Calendar 2007)	11,311	23.3	343	587	713
Motor Vehicle Sales Tax (Calendar 2007)	3,684	7.6	112	108	100
Motor Vehicle Registration Tax (Calendar 2007)	3,175	6.5	96	95	93
Motor Fuels Tax (Calendar 2007)	5,524	11.4	168	159	122
Corporate Income Tax (Calendar 2006)	2,099	4.3	64	76	166
State General Property Tax (Payable 2007)	2,394	4.9	73	159	131
Total State Taxes	\$48,524	100.0%	\$1,473	\$1,887	\$2,536

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 (2006-2007)	\$46,244	47.3%	\$1,204	\$1,126	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	19,325	19.8	503	369	424
Minnesota Family Investment Program	507	0.5	13	9	12
General Assistance including GAMC	1,385	1.4	36	29	52
Social Services	10,589	10.8	276	225	228
Miscellaneous	649	0.7	17	16	22
Total	32,455	33.2	845	647	738
Highway Aid (Calendar 2007)					
County Aid	4,865	5.0	127	92	71
Municipal Aid	1,592	1.6	41	26	23
Township Aid	642	0.7	17	8	5
Total	7,099	7.3	185	126	99
Local Government Aid (Calendar 2007)	8,666	8.9	226	134	92
Disparity Reduction Aid (Calendar 2007)	380	0.4	10	3	3
County Program Aid (Payable 2007)	2,325	2.4	61	45	39
Community Corrections Funding (2007)	620	0.6	16	15	16
Total Aids	97,789	100.0	2,545	2,098	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	3,111	90.3	81	66	52
Agricultural Market Value Credit	335	9.7	9	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,447	100.0	90	74	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	446	30.5	12	26	40
Regular (Renters)	998	68.2	26	23	29
Targeting Refund	20	1.3	1	1	1
Total Property Tax Refunds	1,463	100.0	38	50	70
Total Aids/Credits	\$102,699	100.0%	\$2,673	\$2,222	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$11,401	38.0%	\$297	\$401	\$407
City/Town Levy	7,170	23.9	187	285	310
School District Net Tax Capacity Levy	5,475	18.3	142	189	214
School District Referendum Market Value Levy	2,934	9.8	76	94	112
Miscellaneous District Levy	1,007	3.4	26	27	172
State Property Tax Levy	1,991	6.6	52	85	131
Total Levy	\$29,979	100.0%	\$780	\$1,081	\$1,345
Less Property Tax Credits	3,447		90	74	61
Net Property Taxes Payable	26,532		691	1,006	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,796,057		\$72,770	\$84,253	\$98,555
Referendum Market Valuation	1,642,670		\$42,752	64,486	84,876
Net Tax Capacity (NTC)	26,730		696	870	996
C. Average Local NTC Tax Rate	91.068				
Avg. Referendum Mkt. Value Tax Rate	0.179				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$29,423	46.8%	\$766	\$974	\$1,211
Sales/Use Tax (Calendar 2007)	15,138	24.1	394	518	713
Motor Vehicle Sales Tax (Calendar 2007)	3,947	6.3	103	102	100
Motor Vehicle Registration Tax (Calendar 2007)	3,437	5.5	89	93	93
Motor Fuels Tax (Calendar 2007)	4,599	7.3	120	129	122
Corporate Income Tax (Calendar 2006)	4,374	7.0	114	131	166
State General Property Tax (Payable 2007)	1,991	3.2	52	85	131
Total State Taxes	\$62,910	100.0%	\$1,637	\$2,031	\$2,536

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 (2006-2007)	\$9,918	43.5%	\$1,146	\$1,313	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance				510	424
Minnesota Family Investment Program		See Note		10	12
General Assistance including GAMC				23	52
Social Services				250	228
Miscellaneous				19	22
Total	7,269	31.9	840	812	738
Highway Aid (Calendar 2007)					
County Aid	2,896	12.7	335	236	71
Municipal Aid	0	0.0	0	19	23
Township Aid	373	1.6	43	31	5
Total	3,270	14.3	378	286	99
Local Government Aid (Calendar 2007)	1,540	6.8	178	194	92
Disparity Reduction Aid (Calendar 2007)	67	0.3	8	7	3
County Program Aid (Payable 2007)	664	2.9	77	68	39
Community Corrections Funding (2007)	78	0.3	9	19	16
Total Aids	22,806	100.0	2,634	2,699	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	628	72.8	73	70	52
Agricultural Market Value Credit	235	27.2	27	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	863	100.0	100	88	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	88	51.9	10	14	40
Regular (Renters)	73	43.5	8	16	29
Targeting Refund	8	4.6	1	1	1
Total Property Tax Refunds	169	100.0	19	31	70
Total Aids/Credits	\$23,837	100.0%	\$2,753	\$2,817	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$4,711	48.6%	\$544	\$475	\$407
City/Town Levy	1,948	20.1	225	244	310
School District Net Tax Capacity Levy	1,395	14.4	161	184	214
School District Referendum Market Value Levy	978	10.1	113	63	112
Miscellaneous District Levy	108	1.1	12	36	172
State Property Tax Levy	554	5.7	64	68	131
Total Levy	\$9,693	100.0%	\$1,120	\$1,072	\$1,345
Less Property Tax Credits	863		100	88	61
Net Property Taxes Payable	8,831		1,020	984	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,231,125		\$142,212	\$102,333	\$98,555
Referendum Market Valuation	302,960		\$34,996	37,022	84,876
Net Tax Capacity (NTC)	10,786		1,246	927	996
C. Average Local NTC Tax Rate	75.293				
Avg. Referendum Mkt. Value Tax Rate	0.323				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$6,559	48.4%	\$758	\$739	\$1,211
Sales/Use Tax (Calendar 2007)	2,862	21.1	331	500	713
Motor Vehicle Sales Tax (Calendar 2007)	1,045	7.7	121	111	100
Motor Vehicle Registration Tax (Calendar 2007)	916	6.8	106	98	93
Motor Fuels Tax (Calendar 2007)	1,168	8.6	135	156	122
Corporate Income Tax (Calendar 2006)	448	3.3	52	97	166
State General Property Tax (Payable 2007)	554	4.1	64	68	131
Total State Taxes	\$13,553	100.0%	\$1,565	\$1,769	\$2,536

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 \$33.2 million, which was allocated to the counties on a per capita basis (\$7.269 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 (2006-2007)	\$15,813	36.9%	\$493	\$1,096	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	10,143	23.6	317	406	424
Minnesota Family Investment Program	430	1.0	13	10	12
General Assistance including GAMC	682	1.6	21	27	52
Social Services	4,782	11.1	149	233	228
Miscellaneous	456	1.1	14	17	22
Total	16,494	38.4	515	692	738
Highway Aid (Calendar 2007)					
County Aid	2,923	6.8	91	138	71
Municipal Aid	898	2.1	28	16	23
Township Aid	124	0.3	4	10	5
Total	3,945	9.2	123	164	99
Local Government Aid (Calendar 2007)	4,213	9.8	131	181	92
Disparity Reduction Aid (Calendar 2007)	27	0.1	1	4	3
County Program Aid (Payable 2007)	1,432	3.3	45	48	39
Community Corrections Funding (2007)	985	2.3	31	17	16
Total Aids	42,909	100.0	1,339	2,202	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,929	89.2	60	68	52
Agricultural Market Value Credit	234	10.8	7	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,163	100.0	68	79	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	709	45.3	22	23	40
Regular (Renters)	803	51.4	25	22	29
Targeting Refund	52	3.3	2	1	1
Total Property Tax Refunds	1,563	100.0	49	46	70
Total Aids/Credits	\$46,635	100.0%	\$1,455	\$2,327	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$12,557	41.6%	\$392	\$422	\$407
City/Town Levy	7,686	25.5	240	258	310
School District Net Tax Capacity Levy	4,231	14.0	132	154	214
School District Referendum Market Value Levy	2,417	8.0	75	68	112
Miscellaneous District Levy	1,147	3.8	36	27	172
State Property Tax Levy	2,116	7.0	66	77	131
Total Levy	\$30,155	100.0%	\$941	\$1,007	\$1,345
Less Property Tax Credits	2,163		68	79	61
Net Property Taxes Payable	27,992		874	928	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,632,340		\$82,153	\$92,561	\$98,555
Referendum Market Valuation	1,831,500		\$57,159	54,916	84,876
Net Tax Capacity (NTC)	25,702		802	899	996
C. Average Local NTC Tax Rate	95.808				
Avg. Referendum Mkt. Value Tax Rate	0.132				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$30,012	54.6%	\$937	\$877	\$1,211
Sales/Use Tax (Calendar 2007)	9,512	17.3	297	538	713
Motor Vehicle Sales Tax (Calendar 2007)	2,943	5.3	92	106	100
Motor Vehicle Registration Tax (Calendar 2007)	2,702	4.9	84	95	93
Motor Fuels Tax (Calendar 2007)	4,271	7.8	133	135	122
Corporate Income Tax (Calendar 2006)	3,461	6.3	108	102	166
State General Property Tax (Payable 2007)	2,116	3.8	66	77	131
Total State Taxes	\$55,017	100.0%	\$1,717	\$1,930	\$2,536

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 (2006-2007)	\$27,864	51.9%	\$1,366	\$1,313	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	10,136	18.9	497	510	424
Minnesota Family Investment Program	261	0.5	13	10	12
General Assistance including GAMC	441	0.8	22	23	52
Social Services	4,342	8.1	213	250	228
Miscellaneous	386	0.7	19	19	22
Total	15,566	29.0	763	812	738
Highway Aid (Calendar 2007)					
County Aid	3,823	7.1	187	236	71
Municipal Aid	366	0.7	18	19	23
Township Aid	338	0.6	17	31	5
Total	4,527	8.4	222	286	99
Local Government Aid (Calendar 2007)	4,085	7.6	200	194	92
Disparity Reduction Aid (Calendar 2007)	165	0.3	8	7	3
County Program Aid (Payable 2007)	1,114	2.1	55	68	39
Community Corrections Funding (2007)	335	0.6	16	19	16
Total Aids	53,656	100.0	2,630	2,699	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,307	82.2	64	70	52
Agricultural Market Value Credit	283	17.8	14	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,589	100.0	78	88	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	308	45.5	15	14	40
Regular (Renters)	334	49.3	16	16	29
Targeting Refund	35	5.2	2	1	1
Total Property Tax Refunds	678	100.0	33	31	70
Total Aids/Credits	\$55,923	100.0%	\$2,741	\$2,817	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$8,422	41.5%	\$413	\$475	\$407
City/Town Levy	4,548	22.4	223	244	310
School District Net Tax Capacity Levy	3,371	16.6	165	184	214
School District Referendum Market Value Levy	1,797	8.9	88	63	112
Miscellaneous District Levy	966	4.8	47	36	172
State Property Tax Levy	1,189	5.9	58	68	131
Total Levy	\$20,294	100.0%	\$995	\$1,072	\$1,345
Less Property Tax Credits	1,589		78	88	61
Net Property Taxes Payable	18,705		917	984	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,682,009		\$82,455	\$102,333	\$98,555
Referendum Market Valuation	663,810		\$32,541	37,022	84,876
Net Tax Capacity (NTC)	15,301		750	927	996
C. Average Local NTC Tax Rate	109.388				
Avg. Referendum Mkt. Value Tax Rate	0.271				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$12,842	38.6%	\$630	\$739	\$1,211
Sales/Use Tax (Calendar 2007)	9,812	29.5	481	500	713
Motor Vehicle Sales Tax (Calendar 2007)	2,174	6.5	107	111	100
Motor Vehicle Registration Tax (Calendar 2007)	1,906	5.7	93	98	93
Motor Fuels Tax (Calendar 2007)	3,327	10.0	163	156	122
Corporate Income Tax (Calendar 2006)	1,994	6.0	98	97	166
State General Property Tax (Payable 2007)	1,189	3.6	58	68	131
Total State Taxes	\$33,244	100.0%	\$1,630	\$1,769	\$2,536

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 (2006-2007)	\$10,652	44.2%	\$1,561	\$1,454	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	5,126	21.2	751	572	424
Minnesota Family Investment Program	65	0.3	10	9	12
General Assistance including GAMC	163	0.7	24	36	52
Social Services	1,861	7.7	273	300	228
Miscellaneous	129	0.5	19	18	22
Total	7,344	30.4	1,076	935	738
Highway Aid (Calendar 2007)					
County Aid	3,577	14.8	524	299	71
Municipal Aid	0	0.0	0	22	23
Township Aid	317	1.3	46	37	5
Total	3,894	16.1	571	358	99
Local Government Aid (Calendar 2007)	1,284	5.3	188	175	92
Disparity Reduction Aid (Calendar 2007)	35	0.1	5	7	3
County Program Aid (Payable 2007)	782	3.2	115	73	39
Community Corrections Funding (2007)	132	0.5	19	20	16
Total Aids	24,123	100.0	3,536	3,022	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	458	72.6	67	66	52
Agricultural Market Value Credit	173	27.4	25	18	5
Miscellaneous Credits	0	0.0	0	14	4
Total Property Tax Credits	631	100.0	93	98	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	70	44.6	10	15	40
Regular (Renters)	87	55.4	13	14	29
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	157	100.0	23	29	70
Total Aids/Credits	\$24,911	100.0%	\$3,652	\$3,150	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$3,190	48.7%	\$468	\$450	\$407
City/Town Levy	1,428	21.8	209	216	310
School District Net Tax Capacity Levy	958	14.6	140	145	214
School District Referendum Market Value Levy	396	6.1	58	63	112
Miscellaneous District Levy	401	6.1	59	54	172
State Property Tax Levy	175	2.7	26	72	131
Total Levy	\$6,547	100.0%	\$960	\$1,000	\$1,345
Less Property Tax Credits	631		93	98	61
Net Property Taxes Payable	5,916		867	902	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$600,494		\$88,023	\$67,972	\$98,555
Referendum Market Valuation	174,381		\$25,562	33,803	84,876
Net Tax Capacity (NTC)	5,201		762	663	996
C. Average Local NTC Tax Rate	114.530				
Avg. Referendum Mkt. Value Tax Rate	0.227				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$4,325	46.6%	\$634	\$910	\$1,211
Sales/Use Tax (Calendar 2007)	1,865	20.1	273	389	713
Motor Vehicle Sales Tax (Calendar 2007)	791	8.5	116	110	100
Motor Vehicle Registration Tax (Calendar 2007)	689	7.4	101	97	93
Motor Fuels Tax (Calendar 2007)	1,125	12.1	165	138	122
Corporate Income Tax (Calendar 2006)	320	3.4	47	82	166
State General Property Tax (Payable 2007)	175	1.9	26	72	131
Total State Taxes	\$9,290	100.0%	\$1,362	\$1,798	\$2,536

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 (2006-2007)	\$157,965	57.6%	\$1,133	\$1,126	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	49,036	17.9	352	369	424
Minnesota Family Investment Program	1,198	0.4	9	9	12
General Assistance including GAMC	4,978	1.8	36	29	52
Social Services	34,564	12.6	248	225	228
Miscellaneous	2,659	1.0	19	16	22
Total	92,434	33.7	663	647	738
Highway Aid (Calendar 2007)					
County Aid	5,019	1.8	36	92	71
Municipal Aid	3,048	1.1	22	26	23
Township Aid	269	0.1	2	8	5
Total	8,337	3.0	60	126	99
Local Government Aid (Calendar 2007)	7,799	2.8	56	134	92
Disparity Reduction Aid (Calendar 2007)	31	0.0	0	3	3
County Program Aid (Payable 2007)	5,931	2.2	43	45	39
Community Corrections Funding (2007)	1,767	0.6	13	15	16
Total Aids	274,263	100.0	1,967	2,098	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	8,567	94.9	61	66	52
Agricultural Market Value Credit	458	5.1	3	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	9,025	100.0	65	74	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	3,492	47.6	25	26	40
Regular (Renters)	3,764	51.3	27	23	29
Targeting Refund	76	1.0	1	1	1
Total Property Tax Refunds	7,332	100.0	53	50	70
Total Aids/Credits	\$290,620	100.0%	\$2,085	\$2,222	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$67,212	38.7%	\$482	\$401	\$407
City/Town Levy	46,379	26.7	333	285	310
School District Net Tax Capacity Levy	30,392	17.5	218	189	214
School District Referendum Market Value Levy	11,710	6.7	84	94	112
Miscellaneous District Levy	1,762	1.0	13	27	172
State Property Tax Levy	16,231	9.3	116	85	131
Total Levy	\$173,687	100.0%	\$1,246	\$1,081	\$1,345
Less Property Tax Credits	9,025		65	74	61
Net Property Taxes Payable	164,662		1,181	1,006	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$11,363,052		\$81,503	\$84,253	\$98,555
Referendum Market Valuation	10,438,543		\$74,872	64,486	84,876
Net Tax Capacity (NTC)	127,381		914	870	996
C. Average Local NTC Tax Rate	113.034				
Avg. Referendum Mkt. Value Tax Rate	0.112				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$180,131	48.2%	\$1,292	\$974	\$1,211
Sales/Use Tax (Calendar 2007)	107,707	28.8	773	518	713
Motor Vehicle Sales Tax (Calendar 2007)	13,533	3.6	97	102	100
Motor Vehicle Registration Tax (Calendar 2007)	12,677	3.4	91	93	93
Motor Fuels Tax (Calendar 2007)	15,138	4.0	109	129	122
Corporate Income Tax (Calendar 2006)	28,633	7.7	205	131	166
State General Property Tax (Payable 2007)	16,231	4.3	116	85	131
Total State Taxes	\$374,050	100.0%	\$2,683	\$2,031	\$2,536

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 (2006-2007)	\$58,759	48.4%	\$1,006	\$1,113	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	26,751	22.0	458	496	424
Minnesota Family Investment Program	462	0.4	8	10	12
General Assistance including GAMC	1,706	1.4	29	38	52
Social Services	12,778	10.5	219	249	228
Miscellaneous	1,015	0.8	17	17	22
Total	42,712	35.2	731	810	738
Highway Aid (Calendar 2007)					
County Aid	8,455	7.0	145	152	71
Municipal Aid	730	0.6	12	13	23
Township Aid	935	0.8	16	15	5
Total	10,120	8.3	173	180	99
Local Government Aid (Calendar 2007)	6,671	5.5	114	127	92
Disparity Reduction Aid (Calendar 2007)	32	0.0	1	1	3
County Program Aid (Payable 2007)	2,349	1.9	40	51	39
Community Corrections Funding (2007)	715	0.6	12	16	16
Total Aids	121,359	100.0	2,077	2,299	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	4,238	81.5	73	68	52
Agricultural Market Value Credit	961	18.5	16	13	5
Miscellaneous Credits	0	0.0	0	18	4
Total Property Tax Credits	5,199	100.0	89	99	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	884	44.5	15	18	40
Regular (Renters)	1,060	53.3	18	20	29
Targeting Refund	45	2.3	1	1	1
Total Property Tax Refunds	1,989	100.0	34	38	70
Total Aids/Credits	\$128,547	100.0%	\$2,200	\$2,436	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$24,406	40.9%	\$418	\$463	\$407
City/Town Levy	13,891	23.3	238	212	310
School District Net Tax Capacity Levy	10,062	16.9	172	170	214
School District Referendum Market Value Levy	2,711	4.5	46	55	112
Miscellaneous District Levy	2,379	4.0	41	45	172
State Property Tax Levy	6,256	10.5	107	94	131
Total Levy	\$59,704	100.0%	\$1,022	\$1,038	\$1,345
Less Property Tax Credits	5,199		89	99	61
Net Property Taxes Payable	54,505		933	940	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$6,419,275		\$109,849	\$98,173	\$98,555
Referendum Market Valuation	3,584,277		\$61,336	57,213	84,876
Net Tax Capacity (NTC)	63,185		1,081	972	996
C. Average Local NTC Tax Rate	78.110				
Avg. Referendum Mkt. Value Tax Rate	0.077				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$43,715	38.8%	\$748	\$772	\$1,211
Sales/Use Tax (Calendar 2007)	37,941	33.7	649	611	713
Motor Vehicle Sales Tax (Calendar 2007)	6,060	5.4	104	103	100
Motor Vehicle Registration Tax (Calendar 2007)	5,284	4.7	90	92	93
Motor Fuels Tax (Calendar 2007)	9,057	8.0	155	151	122
Corporate Income Tax (Calendar 2006)	4,264	3.8	73	80	166
State General Property Tax (Payable 2007)	6,256	5.6	107	94	131
Total State Taxes	\$112,577	100.0%	\$1,926	\$1,903	\$2,536

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 (2006-2007)	\$17,831	49.1%	\$1,301	\$1,454	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	7,246	20.0	529	572	424
Minnesota Family Investment Program	108	0.3	8	9	12
General Assistance including GAMC	379	1.0	28	36	52
Social Services	3,926	10.8	286	300	228
Miscellaneous	280	0.8	20	18	22
Total	11,939	32.9	871	935	738
Highway Aid (Calendar 2007)					
County Aid	2,234	6.2	163	299	71
Municipal Aid	451	1.2	33	22	23
Township Aid	128	0.4	9	37	5
Total	2,813	7.7	205	358	99
Local Government Aid (Calendar 2007)	2,411	6.6	176	175	92
Disparity Reduction Aid (Calendar 2007)	197	0.5	14	7	3
County Program Aid (Payable 2007)	851	2.3	62	73	39
Community Corrections Funding (2007)	265	0.7	19	20	16
Total Aids	36,307	100.0	2,649	3,022	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	885	85.9	65	66	52
Agricultural Market Value Credit	145	14.1	11	18	5
Miscellaneous Credits	0	0.0	0	14	4
Total Property Tax Credits	1,030	100.0	75	98	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	250	49.2	18	15	40
Regular (Renters)	256	50.4	19	14	29
Targeting Refund	2	0.3	0	0	1
Total Property Tax Refunds	507	100.0	37	29	70
Total Aids/Credits	\$37,844	100.0%	\$2,761	\$3,150	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$5,582	47.9%	\$407	\$450	\$407
City/Town Levy	2,153	18.5	157	216	310
School District Net Tax Capacity Levy	1,849	15.9	135	145	214
School District Referendum Market Value Levy	850	7.3	62	63	112
Miscellaneous District Levy	443	3.8	32	54	172
State Property Tax Levy	785	6.7	57	72	131
Total Levy	\$11,662	100.0%	\$851	\$1,000	\$1,345
Less Property Tax Credits	1,030		75	98	61
Net Property Taxes Payable	10,632		776	902	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$604,067		\$44,067	\$67,972	\$98,555
Referendum Market Valuation	436,896		\$31,872	33,803	84,876
Net Tax Capacity (NTC)	6,260		457	663	996
C. Average Local NTC Tax Rate	158.555				
Avg. Referendum Mkt. Value Tax Rate	0.194				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$23,682	58.6%	\$1,728	\$910	\$1,211
Sales/Use Tax (Calendar 2007)	9,695	24.0	707	389	713
Motor Vehicle Sales Tax (Calendar 2007)	1,435	3.5	105	110	100
Motor Vehicle Registration Tax (Calendar 2007)	1,255	3.1	92	97	93
Motor Fuels Tax (Calendar 2007)	1,557	3.8	114	138	122
Corporate Income Tax (Calendar 2006)	2,033	5.0	148	82	166
State General Property Tax (Payable 2007)	785	1.9	57	72	131
Total State Taxes	\$40,441	100.0%	\$2,950	\$1,798	\$2,536

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 (2006-2007)	\$30,385	49.8%	\$1,076	\$1,239	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	13,603	22.3	482	403	424
Minnesota Family Investment Program	533	0.9	19	12	12
General Assistance including GAMC	1,120	1.8	40	34	52
Social Services	5,351	8.8	190	199	228
Miscellaneous	468	0.8	17	12	22
Total	21,075	34.5	747	662	738
Highway Aid (Calendar 2007)					
County Aid	5,462	9.0	194	107	71
Municipal Aid	0	0.0	0	5	23
Township Aid	294	0.5	10	6	5
Total	5,757	9.4	204	118	99
Local Government Aid (Calendar 2007)	1,814	3.0	64	50	92
Disparity Reduction Aid (Calendar 2007)	2	0.0	0	1	3
County Program Aid (Payable 2007)	1,370	2.2	49	43	39
Community Corrections Funding (2007)	606	1.0	21	20	16
Total Aids	61,008	100.0	2,161	2,132	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,991	80.7	71	62	52
Agricultural Market Value Credit	467	18.9	17	13	5
Miscellaneous Credits	9	0.4	0	0	4
Total Property Tax Credits	2,466	100.0	87	75	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	755	60.9	27	46	40
Regular (Renters)	468	37.8	17	18	29
Targeting Refund	17	1.3	1	1	1
Total Property Tax Refunds	1,240	100.0	44	65	70
Total Aids/Credits	\$64,714	100.0%	\$2,292	\$2,273	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$13,455	47.1%	\$477	\$480	\$407
City/Town Levy	5,249	18.4	186	234	310
School District Net Tax Capacity Levy	4,740	16.6	168	198	214
School District Referendum Market Value Levy	1,828	6.4	65	48	112
Miscellaneous District Levy	684	2.4	24	28	172
State Property Tax Levy	2,625	9.2	93	66	131
Total Levy	\$28,581	100.0%	\$1,012	\$1,055	\$1,345
Less Property Tax Credits	2,466		87	75	61
Net Property Taxes Payable	26,114		925	979	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,611,253		\$92,502	\$87,034	\$98,555
Referendum Market Valuation	1,710,607		\$60,598	70,624	84,876
Net Tax Capacity (NTC)	26,421		936	880	996
C. Average Local NTC Tax Rate	89.835				
Avg. Referendum Mkt. Value Tax Rate	0.107				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$14,609	36.1%	\$518	\$771	\$1,211
Sales/Use Tax (Calendar 2007)	9,752	24.1	345	354	713
Motor Vehicle Sales Tax (Calendar 2007)	3,051	7.5	108	112	100
Motor Vehicle Registration Tax (Calendar 2007)	2,634	6.5	93	100	93
Motor Fuels Tax (Calendar 2007)	6,525	16.1	231	170	122
Corporate Income Tax (Calendar 2006)	1,252	3.1	44	65	166
State General Property Tax (Payable 2007)	2,625	6.5	93	66	131
Total State Taxes	\$40,448	100.0%	\$1,433	\$1,638	\$2,536

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 (2006-2007)	\$11,838	45.5%	\$1,267	\$1,313	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	5,541	21.3	593	510	424
Minnesota Family Investment Program	100	0.4	11	10	12
General Assistance including GAMC	74	0.3	8	23	52
Social Services	1,932	7.4	207	250	228
Miscellaneous	216	0.8	23	19	22
Total	7,863	30.2	842	812	738
Highway Aid (Calendar 2007)					
County Aid	2,164	8.3	232	236	71
Municipal Aid	0	0.0	0	19	23
Township Aid	488	1.9	52	31	5
Total	2,652	10.2	284	286	99
Local Government Aid (Calendar 2007)	2,229	8.6	239	194	92
Disparity Reduction Aid (Calendar 2007)	143	0.5	15	7	3
County Program Aid (Payable 2007)	1,175	4.5	126	68	39
Community Corrections Funding (2007)	130	0.5	14	19	16
Total Aids	26,030	100.0	2,786	2,699	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	619	77.5	66	70	52
Agricultural Market Value Credit	180	22.5	19	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	799	100.0	86	88	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	69	39.4	7	14	40
Regular (Renters)	106	60.6	11	16	29
Targeting Refund	0	0.0	0	1	1
Total Property Tax Refunds	175	100.0	19	31	70
Total Aids/Credits	\$27,004	100.0%	\$2,891	\$2,817	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$3,548	43.7%	\$380	\$475	\$407
City/Town Levy	1,867	23.0	200	244	310
School District Net Tax Capacity Levy	1,724	21.2	185	184	214
School District Referendum Market Value Levy	318	3.9	34	63	112
Miscellaneous District Levy	173	2.1	19	36	172
State Property Tax Levy	490	6.0	52	68	131
Total Levy	\$8,120	100.0%	\$869	\$1,072	\$1,345
Less Property Tax Credits	799		86	88	61
Net Property Taxes Payable	7,321		784	984	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$808,156		\$86,508	\$102,333	\$98,555
Referendum Market Valuation	267,050		\$28,586	37,022	84,876
Net Tax Capacity (NTC)	7,207		771	927	996
C. Average Local NTC Tax Rate	96.115				
Avg. Referendum Mkt. Value Tax Rate	0.211				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$6,575	45.0%	\$704	\$739	\$1,211
Sales/Use Tax (Calendar 2007)	3,417	23.4	366	500	713
Motor Vehicle Sales Tax (Calendar 2007)	1,146	7.8	123	111	100
Motor Vehicle Registration Tax (Calendar 2007)	1,002	6.9	107	98	93
Motor Fuels Tax (Calendar 2007)	1,260	8.6	135	156	122
Corporate Income Tax (Calendar 2006)	717	4.9	77	97	166
State General Property Tax (Payable 2007)	490	3.4	52	68	131
Total State Taxes	\$14,607	100.0%	\$1,564	\$1,769	\$2,536

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 (2006-2007)	\$41,842	43.7%	\$1,349	\$1,454	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	20,307	21.2	655	572	424
Minnesota Family Investment Program	431	0.4	14	9	12
General Assistance including GAMC	1,651	1.7	53	36	52
Social Services	12,808	13.4	413	300	228
Miscellaneous	673	0.7	22	18	22
Total	35,870	37.4	1,156	935	738
Highway Aid (Calendar 2007)					
County Aid	6,470	6.8	209	299	71
Municipal Aid	824	0.9	27	22	23
Township Aid	976	1.0	31	37	5
Total	8,270	8.6	267	358	99
Local Government Aid (Calendar 2007)	7,008	7.3	226	175	92
Disparity Reduction Aid (Calendar 2007)	166	0.2	5	7	3
County Program Aid (Payable 2007)	1,826	1.9	59	73	39
Community Corrections Funding (2007)	812	0.8	26	20	16
Total Aids	95,793	100.0	3,088	3,022	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,057	56.2	66	66	52
Agricultural Market Value Credit	420	11.5	14	18	5
Miscellaneous Credits	1,186	32.4	38	14	4
Total Property Tax Credits	3,663	100.0	118	98	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	563	49.7	18	15	40
Regular (Renters)	558	49.2	18	14	29
Targeting Refund	12	1.1	0	0	1
Total Property Tax Refunds	1,133	100.0	37	29	70
Total Aids/Credits	\$100,589	100.0%	\$3,242	\$3,150	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$16,405	47.0%	\$529	\$450	\$407
City/Town Levy	7,915	22.7	255	216	310
School District Net Tax Capacity Levy	4,841	13.9	156	145	214
School District Referendum Market Value Levy	1,643	4.7	53	63	112
Miscellaneous District Levy	1,815	5.2	59	54	172
State Property Tax Levy	2,249	6.5	72	72	131
Total Levy	\$34,868	100.0%	\$1,124	\$1,000	\$1,345
Less Property Tax Credits	3,663		118	98	61
Net Property Taxes Payable	31,205		1,006	902	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,186,361		\$70,475	\$67,972	\$98,555
Referendum Market Valuation	1,161,140		\$37,428	33,803	84,876
Net Tax Capacity (NTC)	21,552		695	663	996
C. Average Local NTC Tax Rate	141.089				
Avg. Referendum Mkt. Value Tax Rate	0.142				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$20,583	43.2%	\$663	\$910	\$1,211
Sales/Use Tax (Calendar 2007)	12,493	26.2	403	389	713
Motor Vehicle Sales Tax (Calendar 2007)	3,215	6.7	104	110	100
Motor Vehicle Registration Tax (Calendar 2007)	2,850	6.0	92	97	93
Motor Fuels Tax (Calendar 2007)	4,153	8.7	134	138	122
Corporate Income Tax (Calendar 2006)	2,119	4.4	68	82	166
State General Property Tax (Payable 2007)	2,249	4.7	72	72	131
Total State Taxes	\$47,663	100.0%	\$1,536	\$1,798	\$2,536

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 (2006-2007)	\$10,556	43.7%	\$950	\$1,113	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	5,154	21.3	464	496	424
Minnesota Family Investment Program	91	0.4	8	10	12
General Assistance including GAMC	282	1.2	25	38	52
Social Services	2,825	11.7	254	249	228
Miscellaneous	160	0.7	14	17	22
Total	8,511	35.2	766	810	738
Highway Aid (Calendar 2007)					
County Aid	2,717	11.2	245	152	71
Municipal Aid	0	0.0	0	13	23
Township Aid	250	1.0	23	15	5
Total	2,968	12.3	267	180	99
Local Government Aid (Calendar 2007)	1,346	5.6	121	127	92
Disparity Reduction Aid (Calendar 2007)	52	0.2	5	1	3
County Program Aid (Payable 2007)	591	2.4	53	51	39
Community Corrections Funding (2007)	152	0.6	14	16	16
Total Aids	24,176	100.0	2,176	2,299	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	898	79.5	81	68	52
Agricultural Market Value Credit	227	20.1	20	13	5
Miscellaneous Credits	5	0.5	0	18	4
Total Property Tax Credits	1,130	100.0	102	99	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	238	50.9	21	18	40
Regular (Renters)	212	45.5	19	20	29
Targeting Refund	17	3.6	2	1	1
Total Property Tax Refunds	467	100.0	42	38	70
Total Aids/Credits	\$25,773	100.0%	\$2,320	\$2,436	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$5,753	45.8%	\$518	\$463	\$407
City/Town Levy	2,615	20.8	235	212	310
School District Net Tax Capacity Levy	1,910	15.2	172	170	214
School District Referendum Market Value Levy	890	7.1	80	55	112
Miscellaneous District Levy	564	4.5	51	45	172
State Property Tax Levy	833	6.6	75	94	131
Total Levy	\$12,565	100.0%	\$1,131	\$1,038	\$1,345
Less Property Tax Credits	1,130		102	99	61
Net Property Taxes Payable	11,435		1,029	940	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,258,620		\$113,287	\$98,173	\$98,555
Referendum Market Valuation	606,622		\$54,601	57,213	84,876
Net Tax Capacity (NTC)	11,749		1,057	972	996
C. Average Local NTC Tax Rate	91.488				
Avg. Referendum Mkt. Value Tax Rate	0.147				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$8,878	47.7%	\$799	\$772	\$1,211
Sales/Use Tax (Calendar 2007)	4,054	21.8	365	611	713
Motor Vehicle Sales Tax (Calendar 2007)	1,267	6.8	114	103	100
Motor Vehicle Registration Tax (Calendar 2007)	1,119	6.0	101	92	93
Motor Fuels Tax (Calendar 2007)	1,459	7.8	131	151	122
Corporate Income Tax (Calendar 2006)	992	5.3	89	80	166
State General Property Tax (Payable 2007)	833	4.5	75	94	131
Total State Taxes	\$18,602	100.0%	\$1,674	\$1,903	\$2,536

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 (2006-2007)	\$738,379	54.2%	\$1,428	\$1,238	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	298,263	21.9	577	408	424
Minnesota Family Investment Program	13,638	1.0	26	13	12
General Assistance including GAMC	35,218	2.6	68	63	52
Social Services	145,279	10.7	281	225	228
Miscellaneous	14,863	1.1	29	25	22
Total	507,261	37.3	981	735	738
Highway Aid (Calendar 2007)					
County Aid	10,749	0.8	21	24	71
Municipal Aid	14,638	1.1	28	28	23
Township Aid	15	0.0	0	0	5
Total	25,402	1.9	49	52	99
Local Government Aid (Calendar 2007)	63,053	4.6	122	59	92
Disparity Reduction Aid (Calendar 2007)	593	0.0	1	0	3
County Program Aid (Payable 2007)	16,509	1.2	32	31	39
Community Corrections Funding (2007)	9,972	0.7	19	15	16
Total Aids	1,361,169	100.0	2,632	2,128	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	20,792	100.0	40	40	52
Agricultural Market Value Credit	3	0.0	0	0	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	20,795	100.0	40	41	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	25,768	49.8	50	53	40
Regular (Renters)	23,475	45.3	45	35	29
Targeting Refund	2,537	4.9	5	2	1
Total Property Tax Refunds	51,781	100.0	100	90	70
Total Aids/Credits	\$1,433,745	100.0%	\$2,773	\$2,259	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$202,094	28.3%	\$391	\$376	\$407
City/Town Levy	122,066	17.1	236	357	310
School District Net Tax Capacity Levy	99,669	13.9	193	242	214
School District Referendum Market Value Levy	68,372	9.6	132	149	112
Miscellaneous District Levy	140,283	19.6	271	285	172
State Property Tax Levy	82,794	11.6	160	164	131
Total Levy	\$715,278	100.0%	\$1,383	\$1,573	\$1,345
Less Property Tax Credits	20,795		40	41	61
Net Property Taxes Payable	694,483		1,343	1,533	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$45,931,488		\$88,830	\$106,281	\$98,555
Referendum Market Valuation	45,780,402		\$88,537	105,030	84,876
Net Tax Capacity (NTC)	464,401		898	1,069	996
C. Average Local NTC Tax Rate	98.955				
Avg. Referendum Mkt. Value Tax Rate	0.154				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$587,561	43.7%	\$1,136	\$1,508	\$1,211
Sales/Use Tax (Calendar 2007)	416,132	30.9	805	851	713
Motor Vehicle Sales Tax (Calendar 2007)	46,025	3.4	89	96	100
Motor Vehicle Registration Tax (Calendar 2007)	43,393	3.2	84	92	93
Motor Fuels Tax (Calendar 2007)	52,649	3.9	102	107	122
Corporate Income Tax (Calendar 2006)	117,084	8.7	226	222	166
State General Property Tax (Payable 2007)	82,794	6.2	160	164	131
Total State Taxes	\$1,345,638	100.0%	\$2,602	\$3,040	\$2,536

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 (2006-2007)	\$7,021	49.7%	\$1,703	\$1,454	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	2,272	16.1	551	572	424
Minnesota Family Investment Program	34	0.2	8	9	12
General Assistance including GAMC	174	1.2	42	36	52
Social Services	730	5.2	177	300	228
Miscellaneous	63	0.4	15	18	22
Total	3,273	23.2	794	935	738
Highway Aid (Calendar 2007)					
County Aid	2,117	15.0	514	299	71
Municipal Aid	0	0.0	0	22	23
Township Aid	118	0.8	29	37	5
Total	2,235	15.8	542	358	99
Local Government Aid (Calendar 2007)	780	5.5	189	175	92
Disparity Reduction Aid (Calendar 2007)	170	1.2	41	7	3
County Program Aid (Payable 2007)	556	3.9	135	73	39
Community Corrections Funding (2007)	96	0.7	23	20	16
Total Aids	14,130	100.0	3,428	3,022	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	269	71.4	65	66	52
Agricultural Market Value Credit	108	28.6	26	18	5
Miscellaneous Credits	0	0.0	0	14	4
Total Property Tax Credits	377	100.0	91	98	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	72	60.8	17	15	40
Regular (Renters)	44	37.3	11	14	29
Targeting Refund	2	1.8	1	0	1
Total Property Tax Refunds	118	100.0	29	29	70
Total Aids/Credits	\$14,625	100.0%	\$3,548	\$3,150	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$1,607	42.3%	\$390	\$450	\$407
City/Town Levy	899	23.7	218	216	310
School District Net Tax Capacity Levy	491	12.9	119	145	214
School District Referendum Market Value Levy	352	9.3	85	63	112
Miscellaneous District Levy	146	3.8	35	54	172
State Property Tax Levy	302	8.0	73	72	131
Total Levy	\$3,797	100.0%	\$921	\$1,000	\$1,345
Less Property Tax Credits	377		91	98	61
Net Property Taxes Payable	3,420		830	902	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$246,055		\$59,693	\$67,972	\$98,555
Referendum Market Valuation	115,244		\$27,958	33,803	84,876
Net Tax Capacity (NTC)	2,366		574	663	996
C. Average Local NTC Tax Rate	132.152				
Avg. Referendum Mkt. Value Tax Rate	0.306				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$2,374	42.2%	\$576	\$910	\$1,211
Sales/Use Tax (Calendar 2007)	1,225	21.8	297	389	713
Motor Vehicle Sales Tax (Calendar 2007)	504	9.0	122	110	100
Motor Vehicle Registration Tax (Calendar 2007)	434	7.7	105	97	93
Motor Fuels Tax (Calendar 2007)	606	10.8	147	138	122
Corporate Income Tax (Calendar 2006)	182	3.2	44	82	166
State General Property Tax (Payable 2007)	302	5.4	73	72	131
Total State Taxes	\$5,627	100.0%	\$1,365	\$1,798	\$2,536

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 (2006-2007)	\$21,399	50.0%	\$1,350	\$1,313	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	7,726	18.1	487	510	424
Minnesota Family Investment Program	169	0.4	11	10	12
General Assistance including GAMC	316	0.7	20	23	52
Social Services	3,818	8.9	241	250	228
Miscellaneous	348	0.8	22	19	22
Total	12,378	28.9	781	812	738
Highway Aid (Calendar 2007)					
County Aid	4,351	10.2	275	236	71
Municipal Aid	223	0.5	14	19	23
Township Aid	585	1.4	37	31	5
Total	5,159	12.1	325	286	99
Local Government Aid (Calendar 2007)	2,760	6.4	174	194	92
Disparity Reduction Aid (Calendar 2007)	99	0.2	6	7	3
County Program Aid (Payable 2007)	767	1.8	48	68	39
Community Corrections Funding (2007)	229	0.5	14	19	16
Total Aids	42,791	100.0	2,700	2,699	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,113	77.5	70	70	52
Agricultural Market Value Credit	324	22.5	20	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,437	100.0	91	88	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	281	49.9	18	14	40
Regular (Renters)	262	46.6	17	16	29
Targeting Refund	20	3.5	1	1	1
Total Property Tax Refunds	563	100.0	36	31	70
Total Aids/Credits	\$44,791	100.0%	\$2,826	\$2,817	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$8,416	48.0%	\$531	\$475	\$407
City/Town Levy	4,770	27.2	301	244	310
School District Net Tax Capacity Levy	2,718	15.5	171	184	214
School District Referendum Market Value Levy	728	4.2	46	63	112
Miscellaneous District Levy	159	0.9	10	36	172
State Property Tax Levy	738	4.2	47	68	131
Total Levy	\$17,530	100.0%	\$1,106	\$1,072	\$1,345
Less Property Tax Credits	1,437		91	88	61
Net Property Taxes Payable	16,093		1,015	984	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,748,375		\$110,301	\$102,333	\$98,555
Referendum Market Valuation	516,699		\$32,597	37,022	84,876
Net Tax Capacity (NTC)	15,408		972	927	996
C. Average Local NTC Tax Rate	103.199				
Avg. Referendum Mkt. Value Tax Rate	0.155				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$11,954	42.7%	\$754	\$739	\$1,211
Sales/Use Tax (Calendar 2007)	8,273	29.6	522	500	713
Motor Vehicle Sales Tax (Calendar 2007)	1,857	6.6	117	111	100
Motor Vehicle Registration Tax (Calendar 2007)	1,641	5.9	104	98	93
Motor Fuels Tax (Calendar 2007)	2,397	8.6	151	156	122
Corporate Income Tax (Calendar 2006)	1,125	4.0	71	97	166
State General Property Tax (Payable 2007)	738	2.6	47	68	131
Total State Taxes	\$27,985	100.0%	\$1,765	\$1,769	\$2,536

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 (2006-2007)	\$15,400	40.4%	\$935	\$1,234	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	8,545	22.4	519	444	424
Minnesota Family Investment Program	148	0.4	9	10	12
General Assistance including GAMC	479	1.3	29	29	52
Social Services	4,333	11.4	263	208	228
Miscellaneous	231	0.6	14	15	22
Total	13,736	36.0	834	707	738
Highway Aid (Calendar 2007)					
County Aid	4,207	11.0	256	122	71
Municipal Aid	0	0.0	0	14	23
Township Aid	471	1.2	29	12	5
Total	4,679	12.3	284	148	99
Local Government Aid (Calendar 2007)	3,321	8.7	202	145	92
Disparity Reduction Aid (Calendar 2007)	154	0.4	9	3	3
County Program Aid (Payable 2007)	681	1.8	41	46	39
Community Corrections Funding (2007)	166	0.4	10	17	16
Total Aids	38,136	100.0	2,316	2,299	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,261	78.2	77	71	52
Agricultural Market Value Credit	351	21.8	21	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,612	100.0	98	83	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	215	49.3	13	31	40
Regular (Renters)	216	49.6	13	22	29
Targeting Refund	5	1.1	0	1	1
Total Property Tax Refunds	436	100.0	26	54	70
Total Aids/Credits	\$40,184	100.0%	\$2,440	\$2,436	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$10,045	48.3%	\$610	\$508	\$407
City/Town Levy	5,523	26.6	335	256	310
School District Net Tax Capacity Levy	1,598	7.7	97	153	214
School District Referendum Market Value Levy	1,305	6.3	79	78	112
Miscellaneous District Levy	750	3.6	46	31	172
State Property Tax Levy	1,578	7.6	96	73	131
Total Levy	\$20,799	100.0%	\$1,263	\$1,098	\$1,345
Less Property Tax Credits	1,612		98	83	61
Net Property Taxes Payable	19,187		1,165	1,016	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,136,466		\$129,750	\$91,450	\$98,555
Referendum Market Valuation	663,422		\$40,290	56,022	84,876
Net Tax Capacity (NTC)	19,581		1,189	893	996
C. Average Local NTC Tax Rate	89.606				
Avg. Referendum Mkt. Value Tax Rate	0.197				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$14,096	51.0%	\$856	\$873	\$1,211
Sales/Use Tax (Calendar 2007)	4,389	15.9	267	512	713
Motor Vehicle Sales Tax (Calendar 2007)	1,891	6.8	115	108	100
Motor Vehicle Registration Tax (Calendar 2007)	1,682	6.1	102	96	93
Motor Fuels Tax (Calendar 2007)	2,707	9.8	164	127	122
Corporate Income Tax (Calendar 2006)	1,303	4.7	79	110	166
State General Property Tax (Payable 2007)	1,578	5.7	96	73	131
Total State Taxes	\$27,647	100.0%	\$1,679	\$1,898	\$2,536

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 (2006-2007)	\$62,140	53.4%	\$986	\$1,126	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	17,680	15.2	280	369	424
Minnesota Family Investment Program	425	0.4	7	9	12
General Assistance including GAMC	1,284	1.1	20	29	52
Social Services	13,035	11.2	207	225	228
Miscellaneous	942	0.8	15	16	22
Total	33,367	28.7	529	647	738
Highway Aid (Calendar 2007)					
County Aid	3,605	3.1	57	92	71
Municipal Aid	3,647	3.1	58	26	23
Township Aid	240	0.2	4	8	5
Total	7,492	6.4	119	126	99
Local Government Aid (Calendar 2007)	9,826	8.4	156	134	92
Disparity Reduction Aid (Calendar 2007)	38	0.0	1	3	3
County Program Aid (Payable 2007)	2,580	2.2	41	45	39
Community Corrections Funding (2007)	989	0.8	16	15	16
Total Aids	116,432	100.0	1,847	2,098	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	3,004	87.0	48	66	52
Agricultural Market Value Credit	447	13.0	7	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,451	100.0	55	74	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,861	53.9	30	26	40
Regular (Renters)	1,345	38.9	21	23	29
Targeting Refund	247	7.2	4	1	1
Total Property Tax Refunds	3,453	100.0	55	50	70
Total Aids/Credits	\$123,337	100.0%	\$1,957	\$2,222	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$15,238	25.8%	\$242	\$401	\$407
City/Town Levy	13,574	23.0	215	285	310
School District Net Tax Capacity Levy	15,485	26.2	246	189	214
School District Referendum Market Value Levy	6,896	11.7	109	94	112
Miscellaneous District Levy	3,299	5.6	52	27	172
State Property Tax Levy	4,625	7.8	73	85	131
Total Levy	\$59,117	100.0%	\$938	\$1,081	\$1,345
Less Property Tax Credits	3,451		55	74	61
Net Property Taxes Payable	55,666		883	1,006	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$5,426,458		\$86,088	\$84,253	\$98,555
Referendum Market Valuation	4,426,130		\$70,218	64,486	84,876
Net Tax Capacity (NTC)	54,129		859	870	996
C. Average Local NTC Tax Rate	83.240				
Avg. Referendum Mkt. Value Tax Rate	0.161				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$54,680	50.1%	\$867	\$974	\$1,211
Sales/Use Tax (Calendar 2007)	24,583	22.5	390	518	713
Motor Vehicle Sales Tax (Calendar 2007)	6,028	5.5	96	102	100
Motor Vehicle Registration Tax (Calendar 2007)	5,502	5.0	87	93	93
Motor Fuels Tax (Calendar 2007)	7,925	7.3	126	129	122
Corporate Income Tax (Calendar 2006)	5,762	5.3	91	131	166
State General Property Tax (Payable 2007)	4,625	4.2	73	85	131
Total State Taxes	\$109,105	100.0%	\$1,731	\$2,031	\$2,536

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 (2006-2007)	\$12,171	49.8%	\$1,285	\$1,313	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	3,660	15.0	386	510	424
Minnesota Family Investment Program	70	0.3	7	10	12
General Assistance including GAMC	135	0.6	14	23	52
Social Services	2,690	11.0	284	250	228
Miscellaneous	145	0.6	15	19	22
Total	6,700	27.4	707	812	738
Highway Aid (Calendar 2007)					
County Aid	2,524	10.3	266	236	71
Municipal Aid	0	0.0	0	19	23
Township Aid	369	1.5	39	31	5
Total	2,894	11.8	305	286	99
Local Government Aid (Calendar 2007)	1,641	6.7	173	194	92
Disparity Reduction Aid (Calendar 2007)	15	0.1	2	7	3
County Program Aid (Payable 2007)	895	3.7	94	68	39
Community Corrections Funding (2007)	129	0.5	14	19	16
Total Aids	24,445	100.0	2,580	2,699	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	760	80.7	80	70	52
Agricultural Market Value Credit	182	19.3	19	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	943	100.0	99	88	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	79	31.6	8	14	40
Regular (Renters)	170	67.9	18	16	29
Targeting Refund	1	0.5	0	1	1
Total Property Tax Refunds	251	100.0	26	31	70
Total Aids/Credits	\$25,639	100.0%	\$2,706	\$2,817	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$3,475	39.7%	\$367	\$475	\$407
City/Town Levy	1,907	21.8	201	244	310
School District Net Tax Capacity Levy	1,815	20.7	192	184	214
School District Referendum Market Value Levy	945	10.8	100	63	112
Miscellaneous District Levy	205	2.3	22	36	172
State Property Tax Levy	409	4.7	43	68	131
Total Levy	\$8,756	100.0%	\$924	\$1,072	\$1,345
Less Property Tax Credits	943		99	88	61
Net Property Taxes Payable	7,813		825	984	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,064,099		\$112,318	\$102,333	\$98,555
Referendum Market Valuation	346,569		\$36,581	37,022	84,876
Net Tax Capacity (NTC)	9,528		1,006	927	996
C. Average Local NTC Tax Rate	76.037				
Avg. Referendum Mkt. Value Tax Rate	0.273				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$8,227	52.0%	\$868	\$739	\$1,211
Sales/Use Tax (Calendar 2007)	2,882	18.2	304	500	713
Motor Vehicle Sales Tax (Calendar 2007)	1,031	6.5	109	111	100
Motor Vehicle Registration Tax (Calendar 2007)	915	5.8	97	98	93
Motor Fuels Tax (Calendar 2007)	1,787	11.3	189	156	122
Corporate Income Tax (Calendar 2006)	576	3.6	61	97	166
State General Property Tax (Payable 2007)	409	2.6	43	68	131
Total State Taxes	\$15,827	100.0%	\$1,671	\$1,769	\$2,536

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 (2006-2007)	\$26,853	60.8%	\$1,660	\$1,454	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	6,431	14.5	398	572	424
Minnesota Family Investment Program	77	0.2	5	9	12
General Assistance including GAMC	440	1.0	27	36	52
Social Services	3,060	6.9	189	300	228
Miscellaneous	136	0.3	8	18	22
Total	10,144	22.9	627	935	738
Highway Aid (Calendar 2007)					
County Aid	3,684	8.3	228	299	71
Municipal Aid	421	1.0	26	22	23
Township Aid	529	1.2	33	37	5
Total	4,634	10.5	286	358	99
Local Government Aid (Calendar 2007)	1,499	3.4	93	175	92
Disparity Reduction Aid (Calendar 2007)	6	0.0	0	7	3
County Program Aid (Payable 2007)	869	2.0	54	73	39
Community Corrections Funding (2007)	195	0.4	12	20	16
Total Aids	44,200	100.0	2,732	3,022	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,153	80.6	71	66	52
Agricultural Market Value Credit	274	19.1	17	18	5
Miscellaneous Credits	4	0.3	0	14	4
Total Property Tax Credits	1,430	100.0	88	98	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	254	59.0	16	15	40
Regular (Renters)	165	38.3	10	14	29
Targeting Refund	12	2.7	1	0	1
Total Property Tax Refunds	431	100.0	27	29	70
Total Aids/Credits	\$46,062	100.0%	\$2,847	\$3,150	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$5,574	39.8%	\$345	\$450	\$407
City/Town Levy	2,778	19.8	172	216	310
School District Net Tax Capacity Levy	3,176	22.7	196	145	214
School District Referendum Market Value Levy	800	5.7	49	63	112
Miscellaneous District Levy	837	6.0	52	54	172
State Property Tax Levy	844	6.0	52	72	131
Total Levy	\$14,009	100.0%	\$866	\$1,000	\$1,345
Less Property Tax Credits	1,430		88	98	61
Net Property Taxes Payable	12,578		778	902	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$861,409		\$53,249	\$67,972	\$98,555
Referendum Market Valuation	555,983		\$34,369	33,803	84,876
Net Tax Capacity (NTC)	8,370		517	663	996
C. Average Local NTC Tax Rate	144.213				
Avg. Referendum Mkt. Value Tax Rate	0.144				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$17,805	58.3%	\$1,101	\$910	\$1,211
Sales/Use Tax (Calendar 2007)	4,825	15.8	298	389	713
Motor Vehicle Sales Tax (Calendar 2007)	1,799	5.9	111	110	100
Motor Vehicle Registration Tax (Calendar 2007)	1,545	5.1	96	97	93
Motor Fuels Tax (Calendar 2007)	1,873	6.1	116	138	122
Corporate Income Tax (Calendar 2006)	1,836	6.0	114	82	166
State General Property Tax (Payable 2007)	844	2.8	52	72	131
Total State Taxes	\$30,527	100.0%	\$1,887	\$1,798	\$2,536

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 (2006-2007)	\$204,686	40.3%	\$1,044	\$1,110	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	110,667	21.8	564	560	424
Minnesota Family Investment Program	2,616	0.5	13	14	12
General Assistance including GAMC	15,957	3.1	81	72	52
Social Services	63,742	12.5	325	306	228
Miscellaneous	8,033	1.6	41	34	22
Total	201,014	39.5	1,025	986	738
Highway Aid (Calendar 2007)					
County Aid	20,096	4.0	102	136	71
Municipal Aid	6,194	1.2	32	23	23
Township Aid	363	0.1	2	5	5
Total	26,653	5.2	136	164	99
Local Government Aid (Calendar 2007)	50,586	10.0	258	200	92
Disparity Reduction Aid (Calendar 2007)	9,158	1.8	47	33	3
County Program Aid (Payable 2007)	11,567	2.3	59	54	39
Community Corrections Funding (2007)	4,654	0.9	24	22	16
Total Aids	508,319	100.0	2,592	2,571	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	13,528	60.1	69	71	52
Agricultural Market Value Credit	218	1.0	1	3	5
Miscellaneous Credits	8,770	38.9	45	48	4
Total Property Tax Credits	22,516	100.0	115	122	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	4,067	40.8	21	20	40
Regular (Renters)	5,617	56.3	29	25	29
Targeting Refund	296	3.0	2	1	1
Total Property Tax Refunds	9,979	100.0	51	46	70
Total Aids/Credits	\$540,815	100.0%	\$2,758	\$2,739	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$90,857	47.5%	\$463	\$491	\$407
City/Town Levy	41,641	21.8	212	229	310
School District Net Tax Capacity Levy	15,009	7.8	77	108	214
School District Referendum Market Value Levy	10,145	5.3	52	44	112
Miscellaneous District Levy	15,469	8.1	79	64	172
State Property Tax Levy	18,080	9.5	92	103	131
Total Levy	\$191,201	100.0%	\$975	\$1,038	\$1,345
Less Property Tax Credits	22,516		115	122	61
Net Property Taxes Payable	168,685		860	916	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$13,344,940		\$68,049	\$80,009	\$98,555
Referendum Market Valuation	11,440,032		\$58,335	60,432	84,876
Net Tax Capacity (NTC)	140,956		719	845	996
C. Average Local NTC Tax Rate	108.488				
Avg. Referendum Mkt. Value Tax Rate	0.090				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$165,951	38.2%	\$846	\$783	\$1,211
Sales/Use Tax (Calendar 2007)	164,181	37.8	837	715	713
Motor Vehicle Sales Tax (Calendar 2007)	19,781	4.6	101	104	100
Motor Vehicle Registration Tax (Calendar 2007)	18,045	4.2	92	94	93
Motor Fuels Tax (Calendar 2007)	24,509	5.6	125	137	122
Corporate Income Tax (Calendar 2006)	23,357	5.4	119	102	166
State General Property Tax (Payable 2007)	18,080	4.2	92	103	131
Total State Taxes	\$433,904	100.0%	\$2,213	\$2,037	\$2,536

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 (2006-2007)	\$133,280	70.1%	\$1,077	\$1,238	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	24,816	13.0	201	408	424
Minnesota Family Investment Program	407	0.2	3	13	12
General Assistance including GAMC	2,056	1.1	17	63	52
Social Services	14,455	7.6	117	225	228
Miscellaneous	760	0.4	6	25	22
Total	42,494	22.3	343	735	738
Highway Aid (Calendar 2007)					
County Aid	5,704	3.0	46	24	71
Municipal Aid	2,663	1.4	22	28	23
Township Aid	138	0.1	1	0	5
Total	8,506	4.5	69	52	99
Local Government Aid (Calendar 2007)	1,465	0.8	12	59	92
Disparity Reduction Aid (Calendar 2007)	21	0.0	0	0	3
County Program Aid (Payable 2007)	3,428	1.8	28	31	39
Community Corrections Funding (2007)	1,046	0.5	8	15	16
Total Aids	190,239	100.0	1,537	2,128	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	4,985	94.3	40	40	52
Agricultural Market Value Credit	292	5.5	2	0	5
Miscellaneous Credits	11	0.2	0	0	4
Total Property Tax Credits	5,289	100.0	43	41	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	6,160	70.5	50	53	40
Regular (Renters)	2,262	25.9	18	35	29
Targeting Refund	320	3.7	3	2	1
Total Property Tax Refunds	8,743	100.0	71	90	70
Total Aids/Credits	\$204,271	100.0%	\$1,651	\$2,259	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$44,598	25.3%	\$360	\$376	\$407
City/Town Levy	43,638	24.8	353	357	310
School District Net Tax Capacity Levy	38,194	21.7	309	242	214
School District Referendum Market Value Levy	16,350	9.3	132	149	112
Miscellaneous District Levy	20,780	11.8	168	285	172
State Property Tax Levy	12,695	7.2	103	164	131
Total Levy	\$176,255	100.0%	\$1,424	\$1,573	\$1,345
Less Property Tax Credits	5,289		43	41	61
Net Property Taxes Payable	170,967		1,382	1,533	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$13,335,000		\$107,771	\$106,281	\$98,555
Referendum Market Valuation	12,805,155		\$103,489	105,030	84,876
Net Tax Capacity (NTC)	134,590		1,088	1,069	996
C. Average Local NTC Tax Rate	97.675				
Avg. Referendum Mkt. Value Tax Rate	0.141				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$179,743	57.5%	\$1,453	\$1,508	\$1,211
Sales/Use Tax (Calendar 2007)	69,652	22.3	563	851	713
Motor Vehicle Sales Tax (Calendar 2007)	11,804	3.8	95	96	100
Motor Vehicle Registration Tax (Calendar 2007)	11,676	3.7	94	92	93
Motor Fuels Tax (Calendar 2007)	14,123	4.5	114	107	122
Corporate Income Tax (Calendar 2006)	12,667	4.1	102	222	166
State General Property Tax (Payable 2007)	12,695	4.1	103	164	131
Total State Taxes	\$312,360	100.0%	\$2,524	\$3,040	\$2,536

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 (2006-2007)	\$128,326	75.2%	\$1,487	\$1,281	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	19,362	11.3	224	283	424
Minnesota Family Investment Program	533	0.3	6	7	12
General Assistance including GAMC	1,694	1.0	20	28	52
Social Services	11,138	6.5	129	154	228
Miscellaneous	540	0.3	6	15	22
Total	33,268	19.5	385	486	738
Highway Aid (Calendar 2007)					
County Aid	2,625	1.5	30	49	71
Municipal Aid	1,078	0.6	12	16	23
Township Aid	184	0.1	2	4	5
Total	3,888	2.3	45	69	99
Local Government Aid (Calendar 2007)	1,545	0.9	18	68	92
Disparity Reduction Aid (Calendar 2007)	14	0.0	0	0	3
County Program Aid (Payable 2007)	2,749	1.6	32	39	39
Community Corrections Funding (2007)	812	0.5	9	14	16
Total Aids	170,603	100.0	1,977	1,958	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	4,367	90.7	51	55	52
Agricultural Market Value Credit	444	9.2	5	7	5
Miscellaneous Credits	2	0.0	0	0	4
Total Property Tax Credits	4,812	100.0	56	61	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	3,152	67.5	37	34	40
Regular (Renters)	1,471	31.5	17	23	29
Targeting Refund	50	1.1	1	1	1
Total Property Tax Refunds	4,673	100.0	54	59	70
Total Aids/Credits	\$180,088	100.0%	\$2,087	\$2,078	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$35,980	33.5%	\$417	\$380	\$407
City/Town Levy	25,799	24.0	299	280	310
School District Net Tax Capacity Levy	24,167	22.5	280	243	214
School District Referendum Market Value Levy	8,611	8.0	100	79	112
Miscellaneous District Levy	4,573	4.3	53	49	172
State Property Tax Levy	8,186	7.6	95	103	131
Total Levy	\$107,316	100.0%	\$1,243	\$1,133	\$1,345
Less Property Tax Credits	4,812		56	61	61
Net Property Taxes Payable	102,503		1,188	1,072	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$7,863,622		\$91,111	\$84,700	\$98,555
Referendum Market Valuation	7,394,383		\$85,674	75,284	84,876
Net Tax Capacity (NTC)	88,372		1,024	917	996
C. Average Local NTC Tax Rate	99.729				
Avg. Referendum Mkt. Value Tax Rate	0.119				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$86,652	52.5%	\$1,004	\$986	\$1,211
Sales/Use Tax (Calendar 2007)	38,238	23.2	443	576	713
Motor Vehicle Sales Tax (Calendar 2007)	8,519	5.2	99	101	100
Motor Vehicle Registration Tax (Calendar 2007)	8,016	4.9	93	93	93
Motor Fuels Tax (Calendar 2007)	10,561	6.4	122	141	122
Corporate Income Tax (Calendar 2006)	4,967	3.0	58	101	166
State General Property Tax (Payable 2007)	8,186	5.0	95	103	131
Total State Taxes	\$165,141	100.0%	\$1,913	\$2,099	\$2,536

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 (2006-2007)	\$16,873	49.3%	\$1,104	\$1,096	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	6,626	19.4	433	406	424
Minnesota Family Investment Program	139	0.4	9	10	12
General Assistance including GAMC	331	1.0	22	27	52
Social Services	3,180	9.3	208	233	228
Miscellaneous	228	0.7	15	17	22
Total	10,503	30.7	687	692	738
Highway Aid (Calendar 2007)					
County Aid	3,174	9.3	208	138	71
Municipal Aid	0	0.0	0	16	23
Township Aid	301	0.9	20	10	5
Total	3,475	10.2	227	164	99
Local Government Aid (Calendar 2007)	2,512	7.3	164	181	92
Disparity Reduction Aid (Calendar 2007)	122	0.4	8	4	3
County Program Aid (Payable 2007)	575	1.7	38	48	39
Community Corrections Funding (2007)	169	0.5	11	17	16
Total Aids	34,229	100.0	2,239	2,202	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,234	79.6	81	68	52
Agricultural Market Value Credit	317	20.4	21	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,552	100.0	101	79	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	592	68.2	39	23	40
Regular (Renters)	243	28.0	16	22	29
Targeting Refund	34	3.9	2	1	1
Total Property Tax Refunds	869	100.0	57	46	70
Total Aids/Credits	\$36,650	100.0%	\$2,397	\$2,327	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$9,556	51.7%	\$625	\$422	\$407
City/Town Levy	4,667	25.3	305	258	310
School District Net Tax Capacity Levy	2,141	11.6	140	154	214
School District Referendum Market Value Levy	941	5.1	62	68	112
Miscellaneous District Levy	490	2.7	32	27	172
State Property Tax Levy	674	3.7	44	77	131
Total Levy	\$18,468	100.0%	\$1,208	\$1,007	\$1,345
Less Property Tax Credits	1,552		101	79	61
Net Property Taxes Payable	16,917		1,107	928	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,774,703		\$116,085	\$92,561	\$98,555
Referendum Market Valuation	789,232		\$51,624	54,916	84,876
Net Tax Capacity (NTC)	15,757		1,031	899	996
C. Average Local NTC Tax Rate	105.241				
Avg. Referendum Mkt. Value Tax Rate	0.119				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$11,105	56.4%	\$726	\$877	\$1,211
Sales/Use Tax (Calendar 2007)	2,147	10.9	140	538	713
Motor Vehicle Sales Tax (Calendar 2007)	1,577	8.0	103	106	100
Motor Vehicle Registration Tax (Calendar 2007)	1,383	7.0	90	95	93
Motor Fuels Tax (Calendar 2007)	2,128	10.8	139	135	122
Corporate Income Tax (Calendar 2006)	680	3.5	44	102	166
State General Property Tax (Payable 2007)	674	3.4	44	77	131
Total State Taxes	\$19,694	100.0%	\$1,288	\$1,930	\$2,536

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 (2006-2007)	\$176,235	60.1%	\$1,208	\$1,281	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	46,107	15.7	316	283	424
Minnesota Family Investment Program	1,266	0.4	9	7	12
General Assistance including GAMC	4,779	1.6	33	28	52
Social Services	23,701	8.1	162	154	228
Miscellaneous	3,173	1.1	22	15	22
Total	79,025	26.9	542	486	738
Highway Aid (Calendar 2007)					
County Aid	7,491	2.6	51	49	71
Municipal Aid	2,784	0.9	19	16	23
Township Aid	527	0.2	4	4	5
Total	10,803	3.7	74	69	99
Local Government Aid (Calendar 2007)	17,881	6.1	123	68	92
Disparity Reduction Aid (Calendar 2007)	110	0.0	1	0	3
County Program Aid (Payable 2007)	6,842	2.3	47	39	39
Community Corrections Funding (2007)	2,470	0.8	17	14	16
Total Aids	293,366	100.0	2,011	1,958	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	8,607	89.9	59	55	52
Agricultural Market Value Credit	958	10.0	7	7	5
Miscellaneous Credits	7	0.1	0	0	4
Total Property Tax Credits	9,571	100.0	66	61	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	4,568	53.1	31	34	40
Regular (Renters)	3,887	45.2	27	23	29
Targeting Refund	149	1.7	1	1	1
Total Property Tax Refunds	8,604	100.0	59	59	70
Total Aids/Credits	\$311,541	100.0%	\$2,136	\$2,078	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$55,667	36.3%	\$382	\$380	\$407
City/Town Levy	39,806	26.0	273	280	310
School District Net Tax Capacity Levy	23,692	15.5	162	243	214
School District Referendum Market Value Levy	9,896	6.5	68	79	112
Miscellaneous District Levy	7,883	5.1	54	49	172
State Property Tax Levy	16,352	10.7	112	103	131
Total Levy	\$153,296	100.0%	\$1,051	\$1,133	\$1,345
Less Property Tax Credits	9,571		66	61	61
Net Property Taxes Payable	143,725		985	1,072	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$10,938,423		\$74,984	\$84,700	\$98,555
Referendum Market Valuation	9,418,418		\$64,564	75,284	84,876
Net Tax Capacity (NTC)	117,314		804	917	996
C. Average Local NTC Tax Rate	103.372				
Avg. Referendum Mkt. Value Tax Rate	0.105				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$142,813	42.7%	\$979	\$986	\$1,211
Sales/Use Tax (Calendar 2007)	104,081	31.1	713	576	713
Motor Vehicle Sales Tax (Calendar 2007)	15,036	4.5	103	101	100
Motor Vehicle Registration Tax (Calendar 2007)	13,636	4.1	93	93	93
Motor Fuels Tax (Calendar 2007)	20,604	6.2	141	141	122
Corporate Income Tax (Calendar 2006)	21,654	6.5	148	101	166
State General Property Tax (Payable 2007)	16,352	4.9	112	103	131
Total State Taxes	\$334,177	100.0%	\$2,291	\$2,099	\$2,536

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 (2006-2007)	\$47,545	56.7%	\$1,303	\$1,126	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	14,239	17.0	390	369	424
Minnesota Family Investment Program	343	0.4	9	9	12
General Assistance including GAMC	1,168	1.4	32	29	52
Social Services	7,525	9.0	206	225	228
Miscellaneous	551	0.7	15	16	22
Total	23,826	28.4	653	647	738
Highway Aid (Calendar 2007)					
County Aid	3,740	4.5	102	92	71
Municipal Aid	854	1.0	23	26	23
Township Aid	254	0.3	7	8	5
Total	4,848	5.8	133	126	99
Local Government Aid (Calendar 2007)	5,338	6.4	146	134	92
Disparity Reduction Aid (Calendar 2007)	64	0.1	2	3	3
County Program Aid (Payable 2007)	1,678	2.0	46	45	39
Community Corrections Funding (2007)	563	0.7	15	15	16
Total Aids	83,861	100.0	2,299	2,098	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	2,527	91.4	69	66	52
Agricultural Market Value Credit	238	8.6	7	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,766	100.0	76	74	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,045	53.8	29	26	40
Regular (Renters)	892	45.9	24	23	29
Targeting Refund	6	0.3	0	1	1
Total Property Tax Refunds	1,943	100.0	53	50	70
Total Aids/Credits	\$88,570	100.0%	\$2,428	\$2,222	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$15,367	39.4%	\$421	\$401	\$407
City/Town Levy	10,256	26.3	281	285	310
School District Net Tax Capacity Levy	6,220	16.0	170	189	214
School District Referendum Market Value Levy	3,327	8.5	91	94	112
Miscellaneous District Levy	335	0.9	9	27	172
State Property Tax Levy	3,470	8.9	95	85	131
Total Levy	\$38,974	100.0%	\$1,068	\$1,081	\$1,345
Less Property Tax Credits	2,766		76	74	61
Net Property Taxes Payable	36,209		992	1,006	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,996,096		\$82,119	\$84,253	\$98,555
Referendum Market Valuation	2,310,866		\$63,337	64,486	84,876
Net Tax Capacity (NTC)	31,660		868	870	996
C. Average Local NTC Tax Rate	100.955				
Avg. Referendum Mkt. Value Tax Rate	0.144				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$33,209	41.1%	\$910	\$974	\$1,211
Sales/Use Tax (Calendar 2007)	24,561	30.4	673	518	713
Motor Vehicle Sales Tax (Calendar 2007)	3,853	4.8	106	102	100
Motor Vehicle Registration Tax (Calendar 2007)	3,490	4.3	96	93	93
Motor Fuels Tax (Calendar 2007)	5,698	7.0	156	129	122
Corporate Income Tax (Calendar 2006)	6,556	8.1	180	131	166
State General Property Tax (Payable 2007)	3,470	4.3	95	85	131
Total State Taxes	\$80,838	100.0%	\$2,216	\$2,031	\$2,536

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 (2006-2007)	\$10,843	46.2%	\$1,113	\$1,113	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	4,060	17.3	417	496	424
Minnesota Family Investment Program	43	0.2	4	10	12
General Assistance including GAMC	94	0.4	10	38	52
Social Services	2,245	9.6	230	249	228
Miscellaneous	145	0.6	15	17	22
Total	6,588	28.1	676	810	738
Highway Aid (Calendar 2007)					
County Aid	2,117	9.0	217	152	71
Municipal Aid	168	0.7	17	13	23
Township Aid	245	1.0	25	15	5
Total	2,530	10.8	260	180	99
Local Government Aid (Calendar 2007)	2,249	9.6	231	127	92
Disparity Reduction Aid (Calendar 2007)	111	0.5	11	1	3
County Program Aid (Payable 2007)	1,030	4.4	106	51	39
Community Corrections Funding (2007)	111	0.5	11	16	16
Total Aids	23,462	100.0	2,408	2,299	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	609	80.1	63	68	52
Agricultural Market Value Credit	151	19.9	15	13	5
Miscellaneous Credits	0	0.1	0	18	4
Total Property Tax Credits	760	100.0	78	99	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	133	49.6	14	18	40
Regular (Renters)	132	49.1	14	20	29
Targeting Refund	4	1.3	0	1	1
Total Property Tax Refunds	269	100.0	28	38	70
Total Aids/Credits	\$24,491	100.0%	\$2,514	\$2,436	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$4,030	38.2%	\$414	\$463	\$407
City/Town Levy	2,063	19.5	212	212	310
School District Net Tax Capacity Levy	2,407	22.8	247	170	214
School District Referendum Market Value Levy	830	7.9	85	55	112
Miscellaneous District Levy	430	4.1	44	45	172
State Property Tax Levy	801	7.6	82	94	131
Total Levy	\$10,561	100.0%	\$1,084	\$1,038	\$1,345
Less Property Tax Credits	760		78	99	61
Net Property Taxes Payable	9,800		1,006	940	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$918,593		\$94,292	\$98,173	\$98,555
Referendum Market Valuation	368,728		\$37,849	57,213	84,876
Net Tax Capacity (NTC)	8,537		876	972	996
C. Average Local NTC Tax Rate	101.366				
Avg. Referendum Mkt. Value Tax Rate	0.243				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$9,233	47.6%	\$948	\$772	\$1,211
Sales/Use Tax (Calendar 2007)	5,395	27.8	554	611	713
Motor Vehicle Sales Tax (Calendar 2007)	1,004	5.2	103	103	100
Motor Vehicle Registration Tax (Calendar 2007)	917	4.7	94	92	93
Motor Fuels Tax (Calendar 2007)	1,086	5.6	111	151	122
Corporate Income Tax (Calendar 2006)	942	4.9	97	80	166
State General Property Tax (Payable 2007)	801	4.1	82	94	131
Total State Taxes	\$19,378	100.0%	\$1,989	\$1,903	\$2,536

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 (2006-2007)	\$12,252	42.1%	\$1,078	\$1,394	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	6,872	23.6	604	618	424
Minnesota Family Investment Program	90	0.3	8	7	12
General Assistance including GAMC	248	0.9	22	18	52
Social Services	2,759	9.5	243	274	228
Miscellaneous	203	0.7	18	18	22
Total	10,173	35.0	895	935	738
Highway Aid (Calendar 2007)					
County Aid	2,538	8.7	223	294	71
Municipal Aid	0	0.0	0	4	23
Township Aid	730	2.5	64	44	5
Total	3,267	11.2	287	342	99
Local Government Aid (Calendar 2007)	2,265	7.8	199	207	92
Disparity Reduction Aid (Calendar 2007)	71	0.2	6	14	3
County Program Aid (Payable 2007)	883	3.0	78	77	39
Community Corrections Funding (2007)	173	0.6	15	17	16
Total Aids	29,084	100.0	2,558	2,984	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	739	77.9	65	70	52
Agricultural Market Value Credit	210	22.1	18	21	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	949	100.0	83	91	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	73	29.4	6	14	40
Regular (Renters)	175	70.1	15	15	29
Targeting Refund	1	0.5	0	1	1
Total Property Tax Refunds	249	100.0	22	29	70
Total Aids/Credits	\$30,282	100.0%	\$2,663	\$3,105	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$5,580	46.7%	\$491	\$510	\$407
City/Town Levy	2,949	24.7	259	264	310
School District Net Tax Capacity Levy	1,386	11.6	122	147	214
School District Referendum Market Value Levy	637	5.3	56	63	112
Miscellaneous District Levy	261	2.2	23	28	172
State Property Tax Levy	1,129	9.5	99	61	131
Total Levy	\$11,942	100.0%	\$1,050	\$1,073	\$1,345
Less Property Tax Credits	949		83	91	61
Net Property Taxes Payable	10,993		967	982	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,130,685		\$99,445	\$103,984	\$98,555
Referendum Market Valuation	400,747		\$35,246	33,228	84,876
Net Tax Capacity (NTC)	10,690		940	925	996
C. Average Local NTC Tax Rate	93.093				
Avg. Referendum Mkt. Value Tax Rate	0.183				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$7,426	43.6%	\$653	\$978	\$1,211
Sales/Use Tax (Calendar 2007)	4,150	24.4	365	355	713
Motor Vehicle Sales Tax (Calendar 2007)	1,193	7.0	105	112	100
Motor Vehicle Registration Tax (Calendar 2007)	1,041	6.1	92	99	93
Motor Fuels Tax (Calendar 2007)	1,464	8.6	129	143	122
Corporate Income Tax (Calendar 2006)	611	3.6	54	84	166
State General Property Tax (Payable 2007)	1,129	6.6	99	61	131
Total State Taxes	\$17,015	100.0%	\$1,496	\$1,834	\$2,536

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 (2006-2007)	\$32,273	51.0%	\$1,326	\$1,277	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	15,637	24.7	642	535	424
Minnesota Family Investment Program	245	0.4	10	15	12
General Assistance including GAMC	917	1.4	38	45	52
Social Services	5,614	8.9	231	235	228
Miscellaneous	560	0.9	23	21	22
Total	22,973	36.3	944	850	738
Highway Aid (Calendar 2007)					
County Aid	3,107	4.9	128	113	71
Municipal Aid	0	0.0	0	8	23
Township Aid	397	0.6	16	10	5
Total	3,504	5.5	144	131	99
Local Government Aid (Calendar 2007)	2,605	4.1	107	85	92
Disparity Reduction Aid (Calendar 2007)	160	0.3	7	2	3
County Program Aid (Payable 2007)	1,300	2.1	53	36	39
Community Corrections Funding (2007)	500	0.8	21	18	16
Total Aids	63,316	100.0	2,601	2,398	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,864	74.6	77	70	52
Agricultural Market Value Credit	636	25.4	26	13	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	2,500	100.0	103	90	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	893	69.6	37	30	40
Regular (Renters)	331	25.8	14	19	29
Targeting Refund	59	4.6	2	1	1
Total Property Tax Refunds	1,283	100.0	53	50	70
Total Aids/Credits	\$67,099	100.0%	\$2,756	\$2,538	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$10,449	47.3%	\$429	\$508	\$407
City/Town Levy	4,520	20.5	186	290	310
School District Net Tax Capacity Levy	4,470	20.2	184	200	214
School District Referendum Market Value Levy	1,149	5.2	47	54	112
Miscellaneous District Levy	354	1.6	15	29	172
State Property Tax Levy	1,143	5.2	47	159	131
Total Levy	\$22,084	100.0%	\$907	\$1,241	\$1,345
Less Property Tax Credits	2,500		103	90	61
Net Property Taxes Payable	19,584		804	1,151	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,792,549		\$73,625	\$122,357	\$98,555
Referendum Market Valuation	1,056,967		\$43,413	71,273	84,876
Net Tax Capacity (NTC)	16,719		687	1,261	996
C. Average Local NTC Tax Rate	116.589				
Avg. Referendum Mkt. Value Tax Rate	0.109				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$11,019	44.1%	\$453	\$702	\$1,211
Sales/Use Tax (Calendar 2007)	3,937	15.8	162	587	713
Motor Vehicle Sales Tax (Calendar 2007)	2,391	9.6	98	108	100
Motor Vehicle Registration Tax (Calendar 2007)	1,996	8.0	82	95	93
Motor Fuels Tax (Calendar 2007)	3,412	13.7	140	159	122
Corporate Income Tax (Calendar 2006)	1,085	4.3	45	76	166
State General Property Tax (Payable 2007)	1,143	4.6	47	159	131
Total State Taxes	\$24,983	100.0%	\$1,026	\$1,887	\$2,536

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 (2006-2007)	\$4,893	38.8%	\$1,290	\$1,113	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	2,929	23.2	772	496	424
Minnesota Family Investment Program	26	0.2	7	10	12
General Assistance including GAMC	109	0.9	29	38	52
Social Services	903	7.2	238	249	228
Miscellaneous	41	0.3	11	17	22
Total	4,009	31.8	1,057	810	738
Highway Aid (Calendar 2007)					
County Aid	2,297	18.2	605	152	71
Municipal Aid	0	0.0	0	13	23
Township Aid	183	1.5	48	15	5
Total	2,480	19.7	654	180	99
Local Government Aid (Calendar 2007)	929	7.4	245	127	92
Disparity Reduction Aid (Calendar 2007)	40	0.3	11	1	3
County Program Aid (Payable 2007)	147	1.2	39	51	39
Community Corrections Funding (2007)	103	0.8	27	16	16
Total Aids	12,601	100.0	3,322	2,299	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	227	68.7	60	68	52
Agricultural Market Value Credit	101	30.5	27	13	5
Miscellaneous Credits	3	0.8	1	18	4
Total Property Tax Credits	331	100.0	87	99	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	50	53.7	13	18	40
Regular (Renters)	42	45.2	11	20	29
Targeting Refund	1	1.1	0	1	1
Total Property Tax Refunds	94	100.0	25	38	70
Total Aids/Credits	\$13,026	100.0%	\$3,434	\$2,436	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$4,236	60.4%	\$1,117	\$463	\$407
City/Town Levy	1,035	14.7	273	212	310
School District Net Tax Capacity Levy	652	9.3	172	170	214
School District Referendum Market Value Levy	302	4.3	80	55	112
Miscellaneous District Levy	421	6.0	111	45	172
State Property Tax Levy	373	5.3	98	94	131
Total Levy	\$7,019	100.0%	\$1,850	\$1,038	\$1,345
Less Property Tax Credits	331		87	99	61
Net Property Taxes Payable	6,688		1,763	940	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$690,779		\$182,119	\$98,173	\$98,555
Referendum Market Valuation	118,906		\$31,349	57,213	84,876
Net Tax Capacity (NTC)	6,289		1,658	972	996
C. Average Local NTC Tax Rate	100.789				
Avg. Referendum Mkt. Value Tax Rate	0.254				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$2,476	47.3%	\$653	\$772	\$1,211
Sales/Use Tax (Calendar 2007)	945	18.0	249	611	713
Motor Vehicle Sales Tax (Calendar 2007)	416	7.9	110	103	100
Motor Vehicle Registration Tax (Calendar 2007)	365	7.0	96	92	93
Motor Fuels Tax (Calendar 2007)	495	9.4	130	151	122
Corporate Income Tax (Calendar 2006)	168	3.2	44	80	166
State General Property Tax (Payable 2007)	373	7.1	98	94	131
Total State Taxes	\$5,238	100.0%	\$1,381	\$1,903	\$2,536

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 (2006-2007)	\$33,103	60.7%	\$1,478	\$1,126	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	7,676	14.1	343	369	424
Minnesota Family Investment Program	112	0.2	5	9	12
General Assistance including GAMC	639	1.2	29	29	52
Social Services	4,451	8.2	199	225	228
Miscellaneous	253	0.5	11	16	22
Total	13,131	24.1	586	647	738
Highway Aid (Calendar 2007)					
County Aid	3,645	6.7	163	92	71
Municipal Aid	463	0.8	21	26	23
Township Aid	138	0.3	6	8	5
Total	4,247	7.8	190	126	99
Local Government Aid (Calendar 2007)	2,634	4.8	118	134	92
Disparity Reduction Aid (Calendar 2007)	47	0.1	2	3	3
County Program Aid (Payable 2007)	970	1.8	43	45	39
Community Corrections Funding (2007)	434	0.8	19	15	16
Total Aids	54,566	100.0	2,436	2,098	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,640	85.5	73	66	52
Agricultural Market Value Credit	278	14.5	12	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,918	100.0	86	74	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	650	63.4	29	26	40
Regular (Renters)	344	33.6	15	23	29
Targeting Refund	31	3.1	1	1	1
Total Property Tax Refunds	1,026	100.0	46	50	70
Total Aids/Credits	\$57,510	100.0%	\$2,568	\$2,222	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$8,939	40.9%	\$399	\$401	\$407
City/Town Levy	5,737	26.2	256	285	310
School District Net Tax Capacity Levy	3,306	15.1	148	189	214
School District Referendum Market Value Levy	2,033	9.3	91	94	112
Miscellaneous District Levy	813	3.7	36	27	172
State Property Tax Levy	1,040	4.8	46	85	131
Total Levy	\$21,868	100.0%	\$976	\$1,081	\$1,345
Less Property Tax Credits	1,918		86	74	61
Net Property Taxes Payable	19,951		891	1,006	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,039,596		\$91,062	\$84,253	\$98,555
Referendum Market Valuation	1,341,677		\$59,902	64,486	84,876
Net Tax Capacity (NTC)	18,838		841	870	996
C. Average Local NTC Tax Rate	95.701				
Avg. Referendum Mkt. Value Tax Rate	0.157				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$16,525	52.7%	\$738	\$974	\$1,211
Sales/Use Tax (Calendar 2007)	4,917	15.7	220	518	713
Motor Vehicle Sales Tax (Calendar 2007)	2,651	8.4	118	102	100
Motor Vehicle Registration Tax (Calendar 2007)	2,363	7.5	106	93	93
Motor Fuels Tax (Calendar 2007)	2,365	7.5	106	129	122
Corporate Income Tax (Calendar 2006)	1,519	4.8	68	131	166
State General Property Tax (Payable 2007)	1,040	3.3	46	85	131
Total State Taxes	\$31,381	100.0%	\$1,401	\$2,031	\$2,536

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 (2006-2007)	\$22,886	53.2%	\$1,686	\$1,277	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	9,878	23.0	728	535	424
Minnesota Family Investment Program	314	0.7	23	15	12
General Assistance including GAMC	918	2.1	68	45	52
Social Services	3,151	7.3	232	235	228
Miscellaneous	476	1.1	35	21	22
Total	14,737	34.2	1,086	850	738
Highway Aid (Calendar 2007)					
County Aid	2,135	5.0	157	113	71
Municipal Aid	0	0.0	0	8	23
Township Aid	177	0.4	13	10	5
Total	2,312	5.4	170	131	99
Local Government Aid (Calendar 2007)	1,791	4.2	132	85	92
Disparity Reduction Aid (Calendar 2007)	94	0.2	7	2	3
County Program Aid (Payable 2007)	866	2.0	64	36	39
Community Corrections Funding (2007)	347	0.8	26	18	16
Total Aids	43,033	100.0	3,170	2,398	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,022	81.1	75	70	52
Agricultural Market Value Credit	239	18.9	18	13	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	1,261	100.0	93	90	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	440	58.2	32	30	40
Regular (Renters)	304	40.3	22	19	29
Targeting Refund	11	1.5	1	1	1
Total Property Tax Refunds	755	100.0	56	50	70
Total Aids/Credits	\$45,049	100.0%	\$3,319	\$2,538	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$6,372	56.6%	\$469	\$508	\$407
City/Town Levy	2,185	19.4	161	290	310
School District Net Tax Capacity Levy	1,242	11.0	91	200	214
School District Referendum Market Value Levy	428	3.8	32	54	112
Miscellaneous District Levy	324	2.9	24	29	172
State Property Tax Levy	705	6.3	52	159	131
Total Levy	\$11,255	100.0%	\$829	\$1,241	\$1,345
Less Property Tax Credits	1,261		93	90	61
Net Property Taxes Payable	9,994		736	1,151	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$817,550		\$60,234	\$122,357	\$98,555
Referendum Market Valuation	553,577		\$40,785	71,273	84,876
Net Tax Capacity (NTC)	7,942		585	1,261	996
C. Average Local NTC Tax Rate	124.120				
Avg. Referendum Mkt. Value Tax Rate	0.077				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$6,687	31.2%	\$493	\$702	\$1,211
Sales/Use Tax (Calendar 2007)	8,150	38.0	600	587	713
Motor Vehicle Sales Tax (Calendar 2007)	1,612	7.5	119	108	100
Motor Vehicle Registration Tax (Calendar 2007)	1,370	6.4	101	95	93
Motor Fuels Tax (Calendar 2007)	1,772	8.3	131	159	122
Corporate Income Tax (Calendar 2006)	1,164	5.4	86	76	166
State General Property Tax (Payable 2007)	705	3.3	52	159	131
Total State Taxes	\$21,460	100.0%	\$1,581	\$1,887	\$2,536

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 (2006-2007)	\$27,525	58.2%	\$1,410	\$1,096	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	7,317	15.5	375	406	424
Minnesota Family Investment Program	182	0.4	9	10	12
General Assistance including GAMC	706	1.5	36	27	52
Social Services	3,342	7.1	171	233	228
Miscellaneous	282	0.6	14	17	22
Total	11,828	25.0	606	692	738
Highway Aid (Calendar 2007)					
County Aid	2,639	5.6	135	138	71
Municipal Aid	269	0.6	14	16	23
Township Aid	139	0.3	7	10	5
Total	3,048	6.4	156	164	99
Local Government Aid (Calendar 2007)	3,544	7.5	182	181	92
Disparity Reduction Aid (Calendar 2007)	27	0.1	1	4	3
County Program Aid (Payable 2007)	987	2.1	51	48	39
Community Corrections Funding (2007)	303	0.6	16	17	16
Total Aids	47,263	100.0	2,422	2,202	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,436	80.4	74	68	52
Agricultural Market Value Credit	225	12.6	12	11	5
Miscellaneous Credits	125	7.0	6	1	4
Total Property Tax Credits	1,785	100.0	91	79	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	556	55.6	28	23	40
Regular (Renters)	427	42.7	22	22	29
Targeting Refund	17	1.7	1	1	1
Total Property Tax Refunds	1,000	100.0	51	46	70
Total Aids/Credits	\$50,048	100.0%	\$2,564	\$2,327	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$9,017	44.7%	\$462	\$422	\$407
City/Town Levy	4,897	24.3	251	258	310
School District Net Tax Capacity Levy	3,299	16.4	169	154	214
School District Referendum Market Value Levy	1,393	6.9	71	68	112
Miscellaneous District Levy	390	1.9	20	27	172
State Property Tax Levy	1,175	5.8	60	77	131
Total Levy	\$20,171	100.0%	\$1,034	\$1,007	\$1,345
Less Property Tax Credits	1,785		91	79	61
Net Property Taxes Payable	18,386		942	928	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,743,646		\$89,340	\$92,561	\$98,555
Referendum Market Valuation	981,075		\$50,268	54,916	84,876
Net Tax Capacity (NTC)	16,585		850	899	996
C. Average Local NTC Tax Rate	104.690				
Avg. Referendum Mkt. Value Tax Rate	0.142				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$14,716	50.7%	\$754	\$877	\$1,211
Sales/Use Tax (Calendar 2007)	5,169	17.8	265	538	713
Motor Vehicle Sales Tax (Calendar 2007)	2,004	6.9	103	106	100
Motor Vehicle Registration Tax (Calendar 2007)	1,768	6.1	91	95	93
Motor Fuels Tax (Calendar 2007)	2,267	7.8	116	135	122
Corporate Income Tax (Calendar 2006)	1,955	6.7	100	102	166
State General Property Tax (Payable 2007)	1,175	4.0	60	77	131
Total State Taxes	\$29,054	100.0%	\$1,489	\$1,930	\$2,536

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 (2006-2007)	\$259,505	70.9%	\$1,113	\$1,238	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	44,765	12.2	192	408	424
Minnesota Family Investment Program	1,151	0.3	5	13	12
General Assistance including GAMC	3,214	0.9	14	63	52
Social Services	31,351	8.6	134	225	228
Miscellaneous	1,602	0.4	7	25	22
Total	82,083	22.4	352	735	738
Highway Aid (Calendar 2007)					
County Aid	6,940	1.9	30	24	71
Municipal Aid	5,514	1.5	24	28	23
Township Aid	88	0.0	0	0	5
Total	12,542	3.4	54	52	99
Local Government Aid (Calendar 2007)	2,499	0.7	11	59	92
Disparity Reduction Aid (Calendar 2007)	1	0.0	0	0	3
County Program Aid (Payable 2007)	6,817	1.9	29	31	39
Community Corrections Funding (2007)	2,327	0.6	10	15	16
Total Aids	365,775	100.0	1,569	2,128	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	8,885	97.1	38	40	52
Agricultural Market Value Credit	243	2.7	1	0	5
Miscellaneous Credits	19	0.2	0	0	4
Total Property Tax Credits	9,147	100.0	39	41	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	9,683	65.8	42	53	40
Regular (Renters)	4,876	33.1	21	35	29
Targeting Refund	168	1.1	1	2	1
Total Property Tax Refunds	14,727	100.0	63	90	70
Total Aids/Credits	\$389,648	100.0%	\$1,672	\$2,259	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$69,892	22.1%	\$300	\$376	\$407
City/Town Levy	78,405	24.8	336	357	310
School District Net Tax Capacity Levy	61,302	19.4	263	242	214
School District Referendum Market Value Levy	40,460	12.8	174	149	112
Miscellaneous District Levy	39,739	12.6	170	285	172
State Property Tax Levy	26,733	8.4	115	164	131
Total Levy	\$316,532	100.0%	\$1,358	\$1,573	\$1,345
Less Property Tax Credits	9,147		39	41	61
Net Property Taxes Payable	307,384		1,319	1,533	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$26,728,914		\$114,665	\$106,281	\$98,555
Referendum Market Valuation	26,197,859		\$112,387	105,030	84,876
Net Tax Capacity (NTC)	273,981		1,175	1,069	996
C. Average Local NTC Tax Rate	80.317				
Avg. Referendum Mkt. Value Tax Rate	0.161				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$384,233	60.9%	\$1,648	\$1,508	\$1,211
Sales/Use Tax (Calendar 2007)	124,456	19.7	534	851	713
Motor Vehicle Sales Tax (Calendar 2007)	24,623	3.9	106	96	100
Motor Vehicle Registration Tax (Calendar 2007)	24,038	3.8	103	92	93
Motor Fuels Tax (Calendar 2007)	24,882	3.9	107	107	122
Corporate Income Tax (Calendar 2006)	21,921	3.5	94	222	166
State General Property Tax (Payable 2007)	26,733	4.2	115	164	131
Total State Taxes	\$630,885	100.0%	\$2,706	\$3,040	\$2,536

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 (2006-2007)	\$16,006	50.9%	\$1,402	\$1,096	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	5,772	18.4	506	406	424
Minnesota Family Investment Program	113	0.4	10	10	12
General Assistance including GAMC	152	0.5	13	27	52
Social Services	3,074	9.8	269	233	228
Miscellaneous	164	0.5	14	17	22
Total	9,276	29.5	812	692	738
Highway Aid (Calendar 2007)					
County Aid	2,550	8.1	223	138	71
Municipal Aid	0	0.0	0	16	23
Township Aid	167	0.5	15	10	5
Total	2,717	8.6	238	164	99
Local Government Aid (Calendar 2007)	2,342	7.4	205	181	92
Disparity Reduction Aid (Calendar 2007)	11	0.0	1	4	3
County Program Aid (Payable 2007)	934	3.0	82	48	39
Community Corrections Funding (2007)	156	0.5	14	17	16
Total Aids	31,441	100.0	2,754	2,202	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	863	82.9	76	68	52
Agricultural Market Value Credit	178	17.1	16	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,040	100.0	91	79	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	145	46.5	13	23	40
Regular (Renters)	165	53.0	14	22	29
Targeting Refund	2	0.5	0	1	1
Total Property Tax Refunds	311	100.0	27	46	70
Total Aids/Credits	\$32,792	100.0%	\$2,872	\$2,327	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$6,155	55.5%	\$539	\$422	\$407
City/Town Levy	1,969	17.8	172	258	310
School District Net Tax Capacity Levy	1,651	14.9	145	154	214
School District Referendum Market Value Levy	636	5.7	56	68	112
Miscellaneous District Levy	192	1.7	17	27	172
State Property Tax Levy	480	4.3	42	77	131
Total Levy	\$11,083	100.0%	\$971	\$1,007	\$1,345
Less Property Tax Credits	1,040		91	79	61
Net Property Taxes Payable	10,042		880	928	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,057,834		\$92,646	\$92,561	\$98,555
Referendum Market Valuation	379,961		\$33,277	54,916	84,876
Net Tax Capacity (NTC)	9,494		832	899	996
C. Average Local NTC Tax Rate	104.014				
Avg. Referendum Mkt. Value Tax Rate	0.167				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$6,921	44.8%	\$606	\$877	\$1,211
Sales/Use Tax (Calendar 2007)	3,101	20.1	272	538	713
Motor Vehicle Sales Tax (Calendar 2007)	1,246	8.1	109	106	100
Motor Vehicle Registration Tax (Calendar 2007)	1,076	7.0	94	95	93
Motor Fuels Tax (Calendar 2007)	1,855	12.0	162	135	122
Corporate Income Tax (Calendar 2006)	768	5.0	67	102	166
State General Property Tax (Payable 2007)	480	3.1	42	77	131
Total State Taxes	\$15,447	100.0%	\$1,353	\$1,930	\$2,536

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 (2006-2007)	\$9,552	42.9%	\$1,424	\$1,113	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	4,399	19.7	656	496	424
Minnesota Family Investment Program	59	0.3	9	10	12
General Assistance including GAMC	280	1.3	42	38	52
Social Services	2,297	10.3	342	249	228
Miscellaneous	107	0.5	16	17	22
Total	7,142	32.1	1,064	810	738
Highway Aid (Calendar 2007)					
County Aid	3,086	13.9	460	152	71
Municipal Aid	0	0.0	0	13	23
Township Aid	309	1.4	46	15	5
Total	3,394	15.2	506	180	99
Local Government Aid (Calendar 2007)	1,496	6.7	223	127	92
Disparity Reduction Aid (Calendar 2007)	24	0.1	4	1	3
County Program Aid (Payable 2007)	562	2.5	84	51	39
Community Corrections Funding (2007)	109	0.5	16	16	16
Total Aids	22,278	100.0	3,321	2,299	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	492	66.6	73	68	52
Agricultural Market Value Credit	128	17.4	19	13	5
Miscellaneous Credits	118	16.0	18	18	4
Total Property Tax Credits	739	100.0	110	99	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	56	40.3	8	18	40
Regular (Renters)	78	56.2	12	20	29
Targeting Refund	5	3.4	1	1	1
Total Property Tax Refunds	138	100.0	21	38	70
Total Aids/Credits	\$23,155	100.0%	\$3,451	\$2,436	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$5,149	63.7%	\$767	\$463	\$407
City/Town Levy	1,192	14.7	178	212	310
School District Net Tax Capacity Levy	785	9.7	117	170	214
School District Referendum Market Value Levy	361	4.5	54	55	112
Miscellaneous District Levy	296	3.7	44	45	172
State Property Tax Levy	300	3.7	45	94	131
Total Levy	\$8,082	100.0%	\$1,205	\$1,038	\$1,345
Less Property Tax Credits	739		110	99	61
Net Property Taxes Payable	7,344		1,095	940	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$870,337		\$129,727	\$98,173	\$98,555
Referendum Market Valuation	234,316		\$34,926	57,213	84,876
Net Tax Capacity (NTC)	7,841		1,169	972	996
C. Average Local NTC Tax Rate	93.425				
Avg. Referendum Mkt. Value Tax Rate	0.154				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$4,788	47.0%	\$714	\$772	\$1,211
Sales/Use Tax (Calendar 2007)	1,367	13.4	204	611	713
Motor Vehicle Sales Tax (Calendar 2007)	799	7.8	119	103	100
Motor Vehicle Registration Tax (Calendar 2007)	704	6.9	105	92	93
Motor Fuels Tax (Calendar 2007)	1,718	16.9	256	151	122
Corporate Income Tax (Calendar 2006)	502	4.9	75	80	166
State General Property Tax (Payable 2007)	300	2.9	45	94	131
Total State Taxes	\$10,179	100.0%	\$1,517	\$1,903	\$2,536

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 (2006-2007)	\$42,977	45.2%	\$860	\$1,126	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	18,041	19.0	361	369	424
Minnesota Family Investment Program	476	0.5	10	9	12
General Assistance including GAMC	1,223	1.3	24	29	52
Social Services	11,732	12.3	235	225	228
Miscellaneous	714	0.8	14	16	22
Total	32,186	33.9	644	647	738
Highway Aid (Calendar 2007)					
County Aid	4,072	4.3	82	92	71
Municipal Aid	813	0.9	16	26	23
Township Aid	258	0.3	5	8	5
Total	5,143	5.4	103	126	99
Local Government Aid (Calendar 2007)	11,598	12.2	232	134	92
Disparity Reduction Aid (Calendar 2007)	97	0.1	2	3	3
County Program Aid (Payable 2007)	2,478	2.6	50	45	39
Community Corrections Funding (2007)	567	0.6	11	15	16
Total Aids	95,046	100.0	1,903	2,098	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	3,158	89.2	63	66	52
Agricultural Market Value Credit	320	9.0	6	8	5
Miscellaneous Credits	62	1.8	1	0	4
Total Property Tax Credits	3,541	100.0	71	74	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	1,382	53.9	28	26	40
Regular (Renters)	1,084	42.3	22	23	29
Targeting Refund	97	3.8	2	1	1
Total Property Tax Refunds	2,563	100.0	51	50	70
Total Aids/Credits	\$101,150	100.0%	\$2,025	\$2,222	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$16,200	35.7%	\$324	\$401	\$407
City/Town Levy	10,572	23.3	212	285	310
School District Net Tax Capacity Levy	6,002	13.2	120	189	214
School District Referendum Market Value Levy	7,665	16.9	153	94	112
Miscellaneous District Levy	731	1.6	15	27	172
State Property Tax Levy	4,149	9.2	83	85	131
Total Levy	\$45,319	100.0%	\$907	\$1,081	\$1,345
Less Property Tax Credits	3,541		71	74	61
Net Property Taxes Payable	41,779		836	1,006	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$3,444,105		\$68,946	\$84,253	\$98,555
Referendum Market Valuation	2,864,767		\$57,348	64,486	84,876
Net Tax Capacity (NTC)	36,761		736	870	996
C. Average Local NTC Tax Rate	90.350				
Avg. Referendum Mkt. Value Tax Rate	0.268				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$41,093	45.9%	\$823	\$974	\$1,211
Sales/Use Tax (Calendar 2007)	23,137	25.9	463	518	713
Motor Vehicle Sales Tax (Calendar 2007)	4,523	5.1	91	102	100
Motor Vehicle Registration Tax (Calendar 2007)	4,104	4.6	82	93	93
Motor Fuels Tax (Calendar 2007)	6,671	7.5	134	129	122
Corporate Income Tax (Calendar 2006)	5,772	6.5	116	131	166
State General Property Tax (Payable 2007)	4,149	4.6	83	85	131
Total State Taxes	\$89,449	100.0%	\$1,791	\$2,031	\$2,536

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 (2006-2007)	\$153,823	69.7%	\$1,317	\$1,281	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	28,946	13.1	248	283	424
Minnesota Family Investment Program	602	0.3	5	7	12
General Assistance including GAMC	2,654	1.2	23	28	52
Social Services	15,643	7.1	134	154	228
Miscellaneous	1,039	0.5	9	15	22
Total	48,884	22.1	419	486	738
Highway Aid (Calendar 2007)					
County Aid	6,380	2.9	55	49	71
Municipal Aid	2,036	0.9	17	16	23
Township Aid	732	0.3	6	4	5
Total	9,148	4.1	78	69	99
Local Government Aid (Calendar 2007)	4,093	1.9	35	68	92
Disparity Reduction Aid (Calendar 2007)	16	0.0	0	0	3
County Program Aid (Payable 2007)	3,673	1.7	31	39	39
Community Corrections Funding (2007)	1,190	0.5	10	14	16
Total Aids	220,828	100.0	1,891	1,958	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	6,072	88.8	52	55	52
Agricultural Market Value Credit	747	10.9	6	7	5
Miscellaneous Credits	19	0.3	0	0	4
Total Property Tax Credits	6,838	100.0	59	61	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	4,259	63.6	36	34	40
Regular (Renters)	2,130	31.8	18	23	29
Targeting Refund	312	4.7	3	1	1
Total Property Tax Refunds	6,702	100.0	57	59	70
Total Aids/Credits	\$234,368	100.0%	\$2,007	\$2,078	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$37,859	27.4%	\$324	\$380	\$407
City/Town Levy	35,531	25.7	304	280	310
School District Net Tax Capacity Levy	36,911	26.7	316	243	214
School District Referendum Market Value Levy	11,061	8.0	95	79	112
Miscellaneous District Levy	4,584	3.3	39	49	172
State Property Tax Levy	12,211	8.8	105	103	131
Total Levy	\$138,157	100.0%	\$1,183	\$1,133	\$1,345
Less Property Tax Credits	6,838		59	61	61
Net Property Taxes Payable	131,318		1,124	1,072	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$11,479,685		\$98,302	\$84,700	\$98,555
Referendum Market Valuation	10,198,090		\$87,327	75,284	84,876
Net Tax Capacity (NTC)	123,155		1,055	917	996
C. Average Local NTC Tax Rate	90.524				
Avg. Referendum Mkt. Value Tax Rate	0.111				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$123,947	50.5%	\$1,061	\$986	\$1,211
Sales/Use Tax (Calendar 2007)	59,345	24.2	508	576	713
Motor Vehicle Sales Tax (Calendar 2007)	12,224	5.0	105	101	100
Motor Vehicle Registration Tax (Calendar 2007)	11,436	4.7	98	93	93
Motor Fuels Tax (Calendar 2007)	17,854	7.3	153	141	122
Corporate Income Tax (Calendar 2006)	8,305	3.4	71	101	166
State General Property Tax (Payable 2007)	12,211	5.0	105	103	131
Total State Taxes	\$245,322	100.0%	\$2,101	\$2,099	\$2,536

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 (2006-2007)	\$14,349	47.6%	\$1,376	\$1,394	\$1,222
Human Services Aid (Calendar 2007)					
Medical Assistance	6,045	20.0	580	618	424
Minnesota Family Investment Program	41	0.1	4	7	12
General Assistance including GAMC	233	0.8	22	18	52
Social Services	2,767	9.2	265	274	228
Miscellaneous	145	0.5	14	18	22
Total	9,231	30.6	885	935	738
Highway Aid (Calendar 2007)					
County Aid	2,931	9.7	281	294	71
Municipal Aid	0	0.0	0	4	23
Township Aid	430	1.4	41	44	5
Total	3,361	11.1	322	342	99
Local Government Aid (Calendar 2007)	2,167	7.2	208	207	92
Disparity Reduction Aid (Calendar 2007)	91	0.3	9	14	3
County Program Aid (Payable 2007)	784	2.6	75	77	39
Community Corrections Funding (2007)	177	0.6	17	17	16
Total Aids	30,161	100.0	2,892	2,984	2,210
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	749	75.0	72	70	52
Agricultural Market Value Credit	249	25.0	24	21	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	998	100.0	96	91	61
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	177	53.8	17	14	40
Regular (Renters)	146	44.2	14	15	29
Targeting Refund	7	2.0	1	1	1
Total Property Tax Refunds	329	100.0	32	29	70
Total Aids/Credits	\$31,488	100.0%	\$3,020	\$3,105	\$2,341
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$6,343	53.9%	\$608	\$510	\$407
City/Town Levy	2,666	22.7	256	264	310
School District Net Tax Capacity Levy	1,434	12.2	137	147	214
School District Referendum Market Value Levy	644	5.5	62	63	112
Miscellaneous District Levy	258	2.2	25	28	172
State Property Tax Levy	426	3.6	41	61	131
Total Levy	\$11,770	100.0%	\$1,129	\$1,073	\$1,345
Less Property Tax Credits	998		96	91	61
Net Property Taxes Payable	10,772		1,033	982	1,285
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,158,411		\$111,087	\$103,984	\$98,555
Referendum Market Valuation	330,701		\$31,713	33,228	84,876
Net Tax Capacity (NTC)	9,920		951	925	996
C. Average Local NTC Tax Rate	106.182				
Avg. Referendum Mkt. Value Tax Rate	0.217				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$8,082	47.7%	\$775	\$978	\$1,211
Sales/Use Tax (Calendar 2007)	3,064	18.1	294	355	713
Motor Vehicle Sales Tax (Calendar 2007)	1,266	7.5	121	112	100
Motor Vehicle Registration Tax (Calendar 2007)	1,121	6.6	108	99	93
Motor Fuels Tax (Calendar 2007)	1,523	9.0	146	143	122
Corporate Income Tax (Calendar 2006)	1,444	8.5	138	84	166
State General Property Tax (Payable 2007)	426	2.5	41	61	131
Total State Taxes	\$16,926	100.0%	\$1,623	\$1,834	\$2,536

Appendices

- A. Education Aids** by Home County by School District, 2006/2007 School Year
- B. Selected Taxes** That are Not Entirely Allocated to Minnesota Counties
- C. 2006 Personal Income** by County
- D. 2006 Personal Income, Taxes, and Aids/Credits** by Economic Development Region

Appendix A

Education Aids by Home County by School District 2006/2007 School Year*

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Aitkin	1	\$9,455,411	Brown	81	\$1,233,524	Clay	146	\$6,020,525
	2	2,949,146		84	5,343,328		150	6,672,804
	4	4,002,654		85	4,610,748		152	43,930,899
				88	15,708,579		914	2,490,594
	Total	16,407,211		charters	718,793		2164	9,159,803
Anoka	11	306,179,140		Total	27,614,972		Total	68,274,625
	12	53,491,223						
	13	24,634,578	Carlton	91	5,090,306	Clearwater	162	8,289,201
	14	21,093,828		93	4,689,691		2311	3,953,042
	15	41,608,441		94	19,168,330		Total	12,242,243
	16	31,680,254		95	2,580,425			
	charters	10,051,403		97	5,301,921			
	Total	488,738,867		99	7,868,548	Cook	166	4,684,896
				100	2,372,673		charters	769,560
Becker	22	20,177,671		Total	47,071,894		Total	5,454,456
	23	7,719,357						
	25	764,089	Carver	108	8,030,941	Cottonwood	173	4,031,514
	2889	4,390,621		110	20,701,383		177	7,499,027
	Total	33,051,738		111	11,206,814		2898	4,751,588
				112	62,348,328		Total	16,282,129
Beltrami	31	39,121,195		charters	1,149,825			
	32	5,867,388		Total	103,437,291	Crow Wing	181	52,053,125
	36	2,999,043					182	9,530,085
	38	15,600,346	Cass	113	7,442,023		186	10,232,291
	charters	3,785,242		115	11,092,442		charters	1,591,166
	Total	67,373,214		116	6,100,169		Total	73,406,667
				118	5,001,410			
Benton	47	27,160,606		2174	8,129,044			
	51	11,973,213		charters	519,582	Dakota	6	25,635,935
	Total	39,133,819		Total	38,284,670		191	78,976,740
							192	45,507,329
Big Stone	62	4,105,383	Chippewa	129	12,294,635		194	77,821,050
	2888	3,447,802		2180	5,974,789		195	3,374,359
	Total	7,553,185		Total	18,269,424		196	202,669,939
							197	33,999,093
Blue Earth	75	4,370,352	Chisago	138	26,412,838		199	27,286,049
	77	51,079,474		139	6,694,578		200	36,872,004
	2071	5,675,053		323	189,237		charters	6,801,695
	2135	9,363,532		2144	24,485,219		Total	538,944,193
	charters	1,076,601		charters	904,061	Dodge	203	6,396,903
	Total	71,565,012		Total	58,685,933		204	13,418,372
							2125	7,961,286
							Total	27,776,561

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

**Education Aids by Home County by School District
2006/2007 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Douglas	206	\$29,542,085	Hennepin	1	\$379,721,823	Kandiyohi	345	\$10,984,312
	207	2,188,549		270	64,600,624		347	35,110,759
	208	1,409,130		271	80,516,649		815	164,298
	213	5,107,261		272	68,835,514		Total	46,259,369
	charters	666,236		273	51,846,327			
				276	53,455,675			
	Total	38,913,261		277	16,107,400	Kittson	356	1,968,774
				278	17,035,773		2171	3,108,485
Faribault	2134	6,998,564		279	176,137,661		2358	2,584,537
	2860	9,891,531		280	34,101,974		Total	7,661,796
	Total	16,890,095		281	103,758,897			
				282	11,981,298	Koochiching	361	10,185,612
Fillmore	229	2,663,241		283	33,585,428		362	3,139,756
	238	2,457,227		284	68,577,905		363	4,334,911
	239	5,061,780		286	15,862,095		Total	17,660,279
	2137	5,695,721		charters	87,314,771			
	2198	4,509,884		Total	1,263,439,814			
	Total	20,387,853				Lac Qui	371	1,000,665
			Houston	294	8,250,619	Parle	378	4,240,391
				297	2,550,202		2853	8,298,085
Freeborn	241	28,233,985		299	6,706,250		Total	13,539,141
	242	3,003,022		300	10,610,366			
	2886	3,188,385		charters	979,917	Lake	381	11,885,502
	Total	34,425,392		Total	29,097,354		Total	11,885,502
Goodhue	252	8,826,777	Hubbard	306	2,336,091			
	253	4,181,633		308	4,039,056	Lake of the Woods	390	5,143,702
	255	8,300,695		309	11,749,737		Total	5,143,702
	256	20,484,771		Total	18,124,884			
	2172	6,177,360				LeSueur	391	2,716,756
	Total	47,971,236	Isanti	314	6,731,962		392	4,880,080
				911	36,347,197		394	7,282,878
Grant	261	1,941,700		Total	43,079,159		2143	6,887,171
	264	1,310,228					2397	8,911,681
	2342	5,988,469				charters		1,088,877
	Total	9,240,397	Itasca	316	10,172,452		Total	31,767,443
				317	7,659,685			
				318	28,438,495	Lincoln	402	1,361,820
				319	5,269,514		403	1,381,548
				charters	1,049,811		404	1,521,959
				Total	52,589,957		2902	4,340,767
							Total	8,606,094
			Jackson	330	2,740,468			
				2895	8,568,574			
				Total	11,309,042			
			Kanabec	332	13,117,651			
				333	4,637,271			
				Total	17,754,922			

**Education Aids by Home County by School District
2006/2007 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Lyon	411	\$732,332	Morrison	482	\$20,027,249	Otter Tail	542	\$3,585,803
	413	17,821,425		484	7,923,931		544	19,794,205
	414	3,550,625		485	4,734,055		545	2,820,118
	415	1,359,747		486	2,878,371		547	4,456,113
	417	5,627,862		487	3,159,259		548	7,512,285
	2167	4,259,016					549	11,484,350
	charters	1,131,320		Total	38,722,865		550	3,639,251
	Total	34,482,327	Mower	492	34,063,779	Pennington	553	5,466,786
McLeod				495	2,798,064		Total	58,758,911
	423	21,600,605		497	1,962,526			
	424	3,255,151		499	2,472,857		561	2,206,507
	2859	12,755,596		500	4,946,393		564	15,624,228
	2887	2,929,416		Total	46,243,619		Total	17,830,735
	charters	1,865,395	Murray	505	3,995,646	Pine	577	3,429,983
Mahnommen	Total	42,406,163		2169	5,922,550		578	12,255,697
	432	5,628,841		Total	9,918,196		2165	7,497,869
	435	5,343,487	Nicollet	507	2,219,947		2580	7,200,964
	charters	859,004		508	13,592,740	Pipestone	Total	30,384,513
Marshall	Total	11,831,332		Total	15,812,687		581	2,529,205
	441	3,422,748	Nobles	511	5,028,160		2689	9,308,384
	447	2,318,390		513	1,338,246	Polk	Total	11,837,589
	2176	4,521,129		514	1,450,904			
	2856	3,387,265		516	1,021,743		592	1,371,320
	Total	13,649,532		518	17,959,504		593	11,403,815
Martin				charters	1,065,217		595	12,813,626
	458	3,113,040	Norman	Total	27,863,774		599	4,443,683
	2448	6,420,505		2215	3,109,242		600	2,372,057
	2536	2,443,606		2527	2,809,755		601	5,747,956
	2752	13,866,934		2854	4,733,352		2609	3,689,330
Meeker	Total	25,844,085	Olmsted	Total	10,652,349	Pope	Total	41,841,787
	463	6,417,496		227	6,138,225		611	832,804
	465	13,156,752		531	11,242,885		2149	9,723,014
	466	16,102,023		533	8,867,215	Ramsey	Total	10,555,818
	2396	6,786,943		534	12,589,110		621	75,837,387
Mille Lacs	Total	42,463,214		535	115,431,987		622	88,405,854
	473	4,320,434		charters	3,695,570		623	46,397,743
	477	23,607,083	Total	Total	157,964,992		624	60,953,201
	480	6,720,089					625	405,117,933
	912	13,888,800					charters	61,666,722
	Total	48,536,406					Total	738,378,840

**Education Aids by Home County by School District
2006/2007 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Red Lake	627	\$2,015,793	St. Louis	695	\$5,707,980	Steele	756	\$5,209,731
	628	1,295,944		696	4,071,887		761	37,119,917
	630	3,709,182		698	3,497,998		763	4,785,258
				700	13,754,691	charters		429,959
	Total	7,020,919		701	18,767,941			
				704	12,165,951	Total		47,544,865
Redwood	635	597,689		706	12,065,707			
	640	3,083,777		707	1,225,996	Stevens	768	1,857,891
	2754	3,339,179		709	81,360,993		769	7,533,554
	2884	4,015,665		712	4,704,867		771	1,451,983
	2897	9,613,065		2142	19,609,798			
charters		750,082		2154	9,313,667	Total		10,843,428
				2711	6,456,304			
	Total	21,399,457	charters		11,982,518	Swift	775	4,545,031
							777	7,706,806
Renville	2159	4,241,157	Total		204,686,298			
	2534	6,243,616				Total		12,251,837
	2890	4,915,284	Scott	716	10,651,061			
				717	11,054,333	Todd	786	4,077,419
	Total	15,400,057		719	44,536,012		787	4,171,209
				720	43,240,445		2170	11,231,955
Rice	656	30,967,164		721	23,797,731		2753	10,022,027
	659	27,501,386					2759	2,770,490
charters		3,671,174	Total		133,279,582			
						Total		32,273,100
	Total	62,139,724	Sherburne	726	17,126,464			
				727	24,635,922	Traverse	801	1,262,186
Rock	671	2,619,900		728	84,165,938		803	3,631,186
	2184	9,550,992	charters		2,398,062			
						Total		4,893,372
	Total	12,170,892	Total		128,326,386			
						Wabasha	811	4,662,283
Roseau	676	2,043,796	Sibley	2310	9,426,495		813	9,201,107
	682	10,294,124		2365	6,324,156		2805	8,117,417
	690	10,018,137	charters		1,122,531		2899	11,122,614
	2683	4,497,138				Total		33,103,421
			Total		16,873,182			
	Total	26,853,195						
			Stearns	738	7,518,240			
				739	5,524,227	Wadena	818	3,493,853
				740	11,187,267		820	4,651,144
				741	7,855,877		821	5,507,153
				742	78,476,122		2155	9,234,152
				743	8,687,218			
				745	11,519,578	Total		22,886,302
				748	21,678,322			
				750	16,052,080			
				2364	5,571,265			
			charters		2,164,941			
			Total		176,235,137			

**Education Aids by Home County by School District
2006/2007 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Waseca	829	\$15,759,419	Watonwan	836	\$1,721,011	Wright	876	\$12,771,953
	2168	6,843,024		837	4,596,497		877	39,380,418
	2835	4,121,315		840	9,688,188		879	15,169,157
	charters	801,655					881	7,009,821
				Total	16,005,696		882	29,237,908
	Total	27,525,413					883	11,377,845
			Wilkin	846	6,465,360		885	30,642,748
Washington	831	50,342,602		850	1,836,635		2687	7,413,806
	832	20,576,822		852	1,250,021	charters		819,756
	833	118,103,843						
	834	60,896,111		Total	9,552,016		Total	153,823,412
	charters	9,585,897						
	Total	259,505,275	Winona	857	5,599,100	Yellow	891	4,510,671
				858	6,926,807	Medicine	2190	8,205,478
				861	28,515,747	charters		1,633,138
				charters	1,935,578			
							Total	14,349,287
				Total	42,977,232			

State Total: \$6,433,214,005

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**	\$6,372,356,692	96.0%	\$266,219,659	4.0%	\$6,638,576,351
Sales/Use Tax**	\$3,753,243,436	83.6%	\$737,233,893	16.4%	\$4,490,477,329
Total	\$10,125,600,128	91.0%	\$1,003,453,552	9.0%	\$11,129,053,680

* Percents added across equal 100 percent.

** Income tax paid by nonresidents is not allocated to Minnesota counties. See page 66 for discussion of estimated sales/use tax amounts not allocated to Minnesota counties.

Appendix C

2006 Personal Income by County¹⁵

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	\$401	\$24,743	\$30,640
Anoka	11,598	35,295	45,199
Becker	954	29,566	28,682
Beltrami	1,141	26,475	25,982
Benton	1,101	28,402	29,944
Big Stone	158	28,682	28,161
Blue Earth	1,856	31,474	30,880
Brown	820	31,026	30,880
Carlton	906	26,482	30,640
Carver	4,033	46,766	45,199
Cass	829	28,643	26,567
Chippewa	384	30,063	28,161
Chisago	1,585	31,530	27,898
Clay	1,566	28,522	28,682
Clearwater	194	22,952	25,982
Cook	168	31,370	30,640
Cottonwood	354	30,122	30,165
Crow Wing	1,720	28,185	26,567
Dakota	16,545	42,248	45,199
Dodge	632	31,950	33,457
Douglas	1,099	30,979	28,682
Faribault	489	31,926	30,880
Fillmore	601	28,315	33,457
Freeborn	927	29,274	33,457
Goodhue	1,546	33,550	33,457
Grant	157	25,890	28,682
Hennepin	59,610	51,722	45,199
Houston	620	31,200	33,457
Hubbard	511	26,997	25,982
Isanti	1,153	30,001	27,898
Itasca	1,192	26,888	30,640
Jackson	326	29,245	30,165
Kanabec	406	24,955	27,898
Kandiyohi	1,335	32,020	30,025
Kittson	132	27,854	29,662
Koochiching	396	29,080	30,640
Lac qui Parle	222	29,631	28,161
Lake	361	32,511	30,640
Lake of the Woods	103	23,647	25,982
LeSueur	831	29,789	30,880

¹⁵ Unlike the remainder of the report, 2006 population was used in this table and in the maps on pages 114 and 115 to better reflect 2006 per capita income.

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	\$173	\$28,749	\$30,165
Lyon	809	32,342	30,165
McLeod	1,114	30,067	30,025
Mahnomen	127	25,061	25,982
Marshall	273	27,405	29,662
Martin	680	32,582	30,880
Meeker	669	28,560	30,025
Mille Lacs	625	23,969	27,898
Morrison	829	25,136	26,567
Mower	1,218	31,359	33,457
Murray	262	29,868	30,165
Nicollet	1,049	32,844	30,880
Nobles	611	29,835	30,165
Norman	200	28,779	29,662
Olmsted	5,594	40,469	33,457
Otter Tail	1,590	27,161	28,682
Pennington	459	33,594	29,662
Pine	678	23,907	27,898
Pipestone	290	30,702	30,165
Polk	880	28,266	29,662
Pope	329	29,309	28,682
Ramsey	21,258	41,273	45,199
Red Lake	106	25,177	29,662
Redwood	452	28,264	30,165
Renville	448	26,988	30,025
Rice	1,740	27,920	33,457
Rock	287	30,118	30,165
Roseau	531	32,451	29,662
St. Louis	6,416	32,682	30,640
Scott	4,537	37,916	45,199
Sherburne	2,405	28,286	29,944
Sibley	430	28,117	30,880
Stearns	4,398	30,451	29,944
Steele	1,178	32,565	33,457
Stevens	288	29,608	28,682
Swift	274	23,835	28,161
Todd	573	23,412	26,567
Traverse	100	26,253	28,682
Wabasha	684	30,492	33,457
Wadena	327	24,039	26,567
Waseca	558	28,485	30,880
Washington	9,960	43,665	45,199
Watonwan	321	27,959	30,880
Wilkin	192	28,395	28,682
Winona	1,538	30,815	33,457
Wright	3,565	31,055	29,944
Yellow Medicine	307	29,251	28,161
Metro	\$127,541	\$45,199	
Nonmetro	\$72,754	\$30,197	
Statewide	\$200,296	\$38,289	

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 2007 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 114 and 115, which are calculated using 2006 population.

		Per Capita (2007 Population)		
		Personal Income	Taxes	Aids/Credits
Northern Regions	Northwest (1)	\$29,883	\$1,798	\$3,150
	Headwaters (2)	25,989	1,619	3,038
	Arrowhead (3)	30,712	2,037	2,739
	West Central (4)	28,614	1,903	2,436
	Five (5)	26,578	1,887	2,538
	East Central (7E)	27,777	1,638	2,273
Southern Regions	Six East (6E)	30,033	1,898	2,436
	Upper MN Valley (6W)	28,419	1,834	3,105
	Central Minnesota (7W)	29,541	2,099	2,078
	Southwest (8)	30,409	1,769	2,817
	Nine (9)	30,848	1,930	2,327
	Southeastern MN (10)	33,361	2,031	2,222
Nonmetro Per Capita		\$30,132	\$1,941	\$2,438
Metro Per Capita		\$44,767	\$3,040	\$2,259
State Per Capita		\$38,054	\$2,536	\$2,341