

**May 2015**

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

**2011 Update**

**Research Department**  
Minnesota House of Representatives

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**2011 Update**

This report presents a comparative analysis of the major state aids and taxes in Minnesota. It is the latest edition of this report, which has been prepared for over 20 years. Previous updates are available on the House Research website.

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# Introduction

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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 the market value homestead and agricultural credit, miscellaneous property tax credits, property tax levies by type of taxing district, 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

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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 6 lists the 2011 county population estimates, which were used to calculate per capita amounts in the report. A map and accompanying table on pages 4 and 5 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 two 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 these pages.

**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. 2011 population is used to calculate per capita amounts throughout this report, even if 2010 is the most recent year for which data for a particular aid or tax is available. The 2011 population estimates used in this report are from the Minnesota State Demographer.

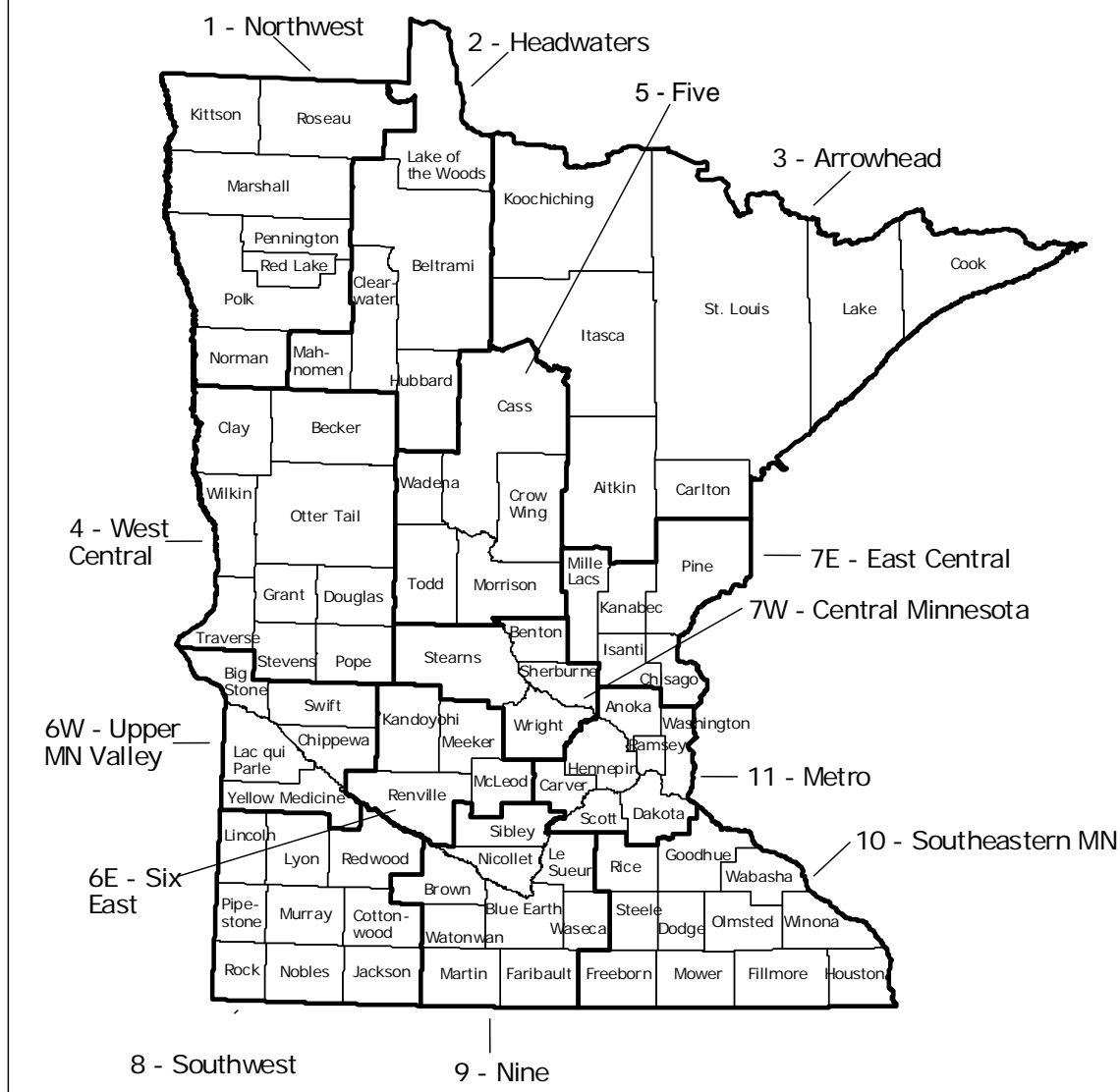
The counties were grouped by dividing the data range for each aid and tax into three ranges. The map legend shows the size of the ranges, the per capita amount received or paid by the average county or economic development region, the range from lowest to highest amount per capita, and the overall statewide 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.

## Minnesota Counties and Economic Development Regions



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

The 2011 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 2010 or 2011.

<u>County name</u>	<u>Population</u>	<u>% State Total</u>	<u>County Name</u>	<u>Population</u>	<u>% State Total</u>
Aitkin	16,202	0.3%	Martin	20,716	0.4%
Anoka	334,053	6.3	Meeker	23,242	0.4
Becker	32,770	0.6	Mille Lacs	26,003	0.5
Beltrami	45,212	0.8	Morrison	33,212	0.6
Benton	38,558	0.7	Mower	39,281	0.7
Big Stone	5,240	0.1	Murray	8,640	0.2
Blue Earth	64,383	1.2	Nicollet	32,949	0.6
Brown	25,756	0.5	Nobles	21,365	0.4
Carlton	35,492	0.7	Norman	6,859	0.1
Carver	92,104	1.7	Olmsted	145,379	2.7
Cass	28,396	0.5	Otter Tail	57,243	1.1
Chippewa	12,332	0.2	Pennington	14,018	0.3
Chisago	53,929	1.0	Pine	29,647	0.6
Clay	59,644	1.1	Pipestone	9,525	0.2
Clearwater	8,774	0.2	Polk	31,489	0.6
Cook	5,216	0.1	Pope	10,896	0.2
Cottonwood	11,682	0.2	Ramsey	510,810	9.6
Crow Wing	62,745	1.2	Red Lake	4,105	0.1
Dakota	401,221	7.5	Redwood	15,986	0.3
Dodge	20,243	0.4	Renville	15,540	0.3
Douglas	36,240	0.7	Rice	64,717	1.2
Faribault	14,506	0.3	Rock	9,644	0.2
Fillmore	20,868	0.4	Roseau	15,536	0.3
Freeborn	31,160	0.6	St. Louis	200,143	3.8
Goodhue	46,168	0.9	Scott	131,556	2.5
Grant	5,993	0.1	Sherburne	88,954	1.7
Hennepin	1,163,060	21.8	Sibley	15,193	0.3
Houston	18,933	0.4	Stearns	150,996	2.8
Hubbard	20,439	0.4	Steele	36,530	0.7
Isanti	38,209	0.7	Stevens	9,749	0.2
Itasca	45,034	0.8	Swift	9,677	0.2
Jackson	10,203	0.2	Todd	24,823	0.5
Kanabec	16,170	0.3	Traverse	3,530	0.1
Kandiyohi	42,118	0.8	Wabasha	21,589	0.4
Kittson	4,528	0.1	Wadena	13,709	0.3
Koochiching	13,221	0.2	Waseca	19,166	0.4
Lac qui Parle	7,195	0.1	Washington	240,640	4.5
Lake	10,822	0.2	Watsonwan	11,197	0.2
Lake of the Woods	4,011	0.1	Wilkin	6,584	0.1
Le Sueur	27,655	0.5	Winona	51,386	1.0
Lincoln	5,819	0.1	Wright	126,033	2.4
Lyon	25,951	0.5	Yellow Medicine	10,331	0.2
McLeod	36,489	0.7			
Mahnomen	5,441	0.1			
Marshall	9,473	0.2			
			<b>METRO</b>	<b>2,873,444</b>	<b>53.9%</b>
			<b>NONMETRO</b>	<b>2,458,802</b>	<b>46.1%</b>
			<b>STATE TOTAL</b>	<b>5,332,246</b>	<b>100.0%</b>

## **Major State Aids**

# Education Aid

## Program Description

**Education aid** is the total amount of state aid paid to school districts for all K-12 educational purposes. This amount includes state aid for general education, special education, transportation, community education, capital expenditure, secondary vocational, and other miscellaneous programs. About 84 percent of the total aid (including aid to charter schools) is general education aid.

## Aid Amount and Reporting

### 2010/2011 Education Aid: \$6.7 billion

The total education aid for the 2010/2011 school year is \$6,728,023,608. This total includes \$368,621,914 that went to the 148 charter schools that received funding in the 2010/2011 school year. 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.

Education aid is paid to school districts, many of which operate in more than one county. Beginning with the 2009 update, this report uses a new method of assigning education aid to counties. Education aid paid to school districts that operate in more than one county is apportioned to the various counties based on each county's share of total residential market value in the school district. For example, if one-fifth of the residential market value of a school district is in County A, two-fifths in County B, and the remaining two-fifths in County C, then one-fifth of the school district's education aid is apportioned to County A, two-fifths to County B, and two-fifths to County C. Aid to charter schools is reported in the county in which each school is located. Appendix A lists education aid by school district for 2010/2011 and lists the counties in which each school district operates.

Prior to the 2009 update, this report allocated education aid to each school district's home county, that is, the county where the school district's administrative headquarters is located. For comparability across years, the historical data on page 12 for aid paid for the 2006/2007 and 2007/2008 school years has been reapportioned using the new residential market value apportionment method.

The 2010/2011 education aid total does not include amounts paid to entities other than school districts:

- \$74.9 million to intermediate school districts<sup>1</sup>

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<sup>1</sup> An intermediate school district is an educational cooperative authorized by statute and voluntarily created by participating school districts. Intermediate school districts offer special education services, vocational services, alternative learning programs, and administrative services for member school districts. Beginning in the 2007/2008

- \$43.1 million to cooperative school organizations
- \$24.8 million to colleges participating in the postsecondary enrollment options (PSEO) program
- \$19.1 million to Head Start programs
- \$7.6 million to nonprofits operating adult basic education
- \$2.3 million to the Faribault Academies for the Deaf and Blind
- \$1.5 million to four tribal contract schools
- \$1 million to South Dakota school districts

Education aid by home county by school district was obtained from the Minnesota Department of Education.

## **Recent Law Changes**

The state aid share of school district revenue that is promised to the school district through Minnesota's school finance formulas is called the "aid entitlement." This report shows the school state aid entitlement amounts for each district (these are listed in Appendix A). The amount actually paid to school districts by the state during each fiscal year is called the "appropriation." Since school districts use the accrual method of accounting, the full amount of the aid entitlement owed to the district for a fiscal year is booked by the school district as revenue for that year, regardless of when the state aid is actually received. The state, on the other hand, uses a cash-based system of accounting. As a result, the "cost" to the state of school aid is only the actual appropriation for a particular school year, not the aid entitlement.

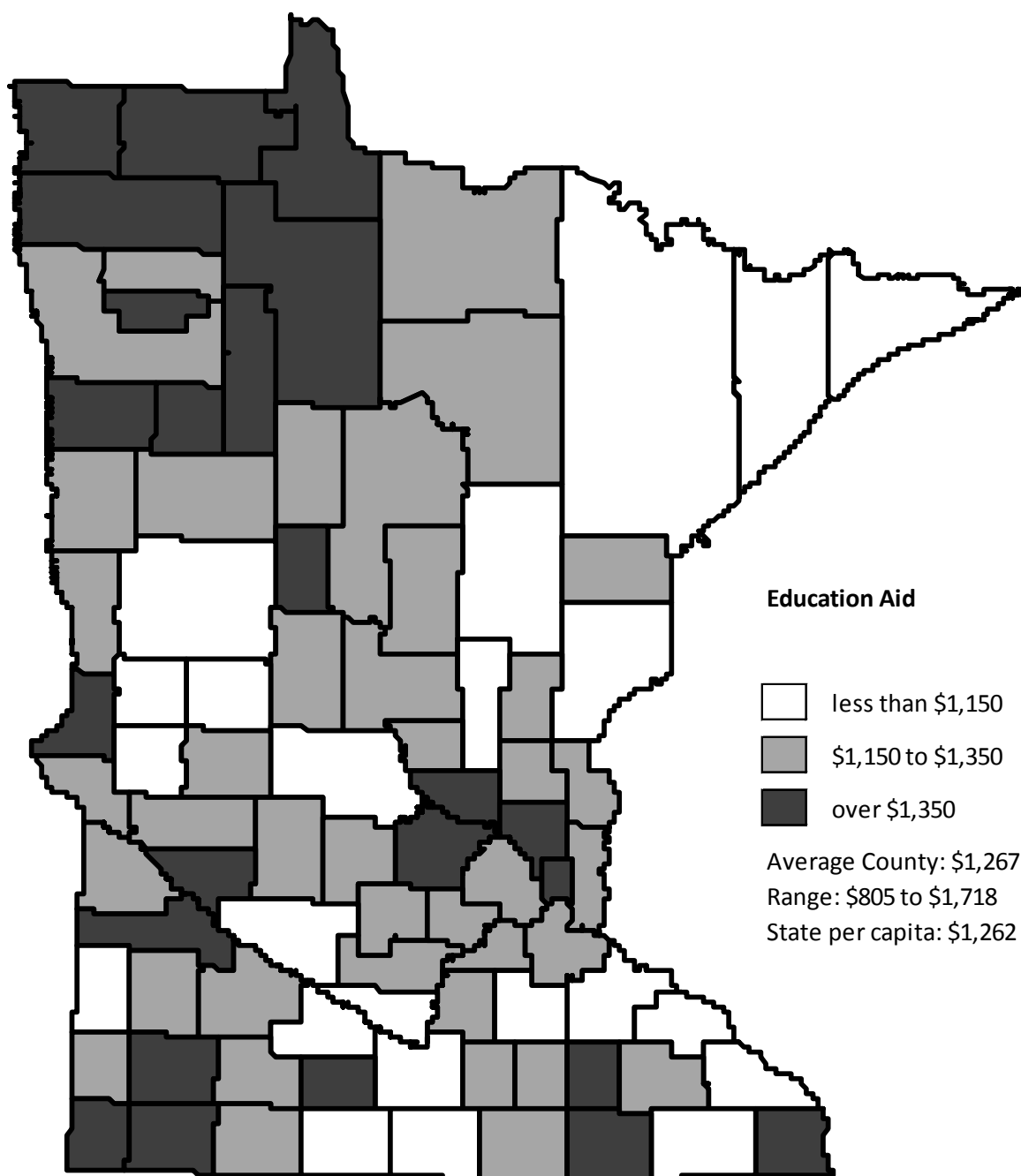
Payment shifts have been used to address state budget shortfalls since the early 1980s. For fiscal years 2010 to 2012, the school aid payment shifts were reinstated and portions of school aid payments were delayed until the following fiscal year. The amounts of school aid shown in this document are the state aid entitlements (the amount of state aid received by the school district for the relevant fiscal year). The property tax recognition shift and the aid payment shift have no effect on the amounts shown in this report.

In fiscal year 2010, the state received about \$500 million in federal aid for education under the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA aid replaced state education aid, accounting for a large share of the state aid decrease from the 2008/2009 school year to the 2009/2010 school year, followed by an increase to the 2010/2011 school year.

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school year, some special education aid began to be paid directly to intermediate districts, rather than paid through school districts, resulting in less aid to school districts and more to intermediate districts.

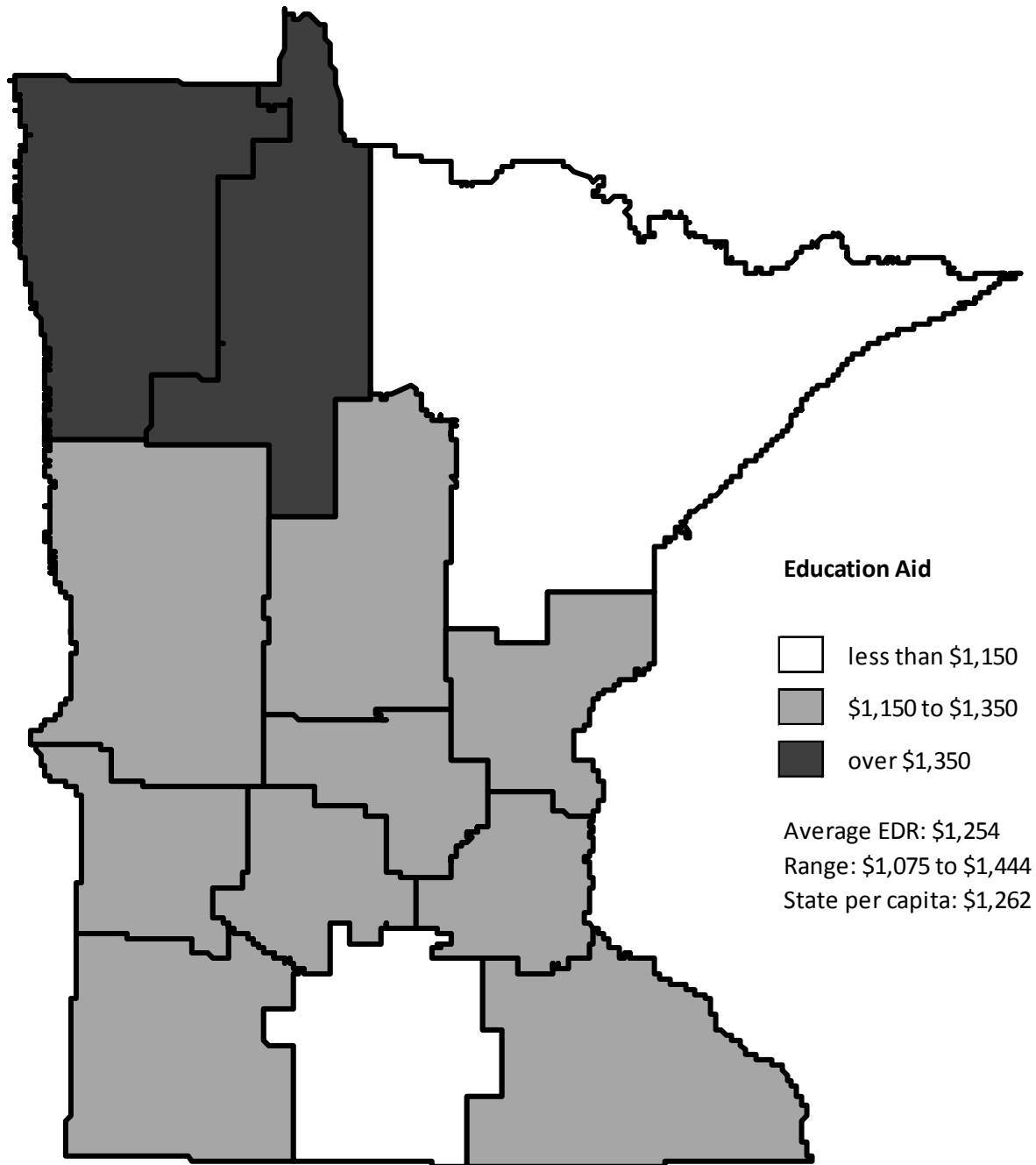
## Education Aid per capita, 2010-2011 by County\*



\* 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, 2010-2011 by Economic Development Region



## The Past Five Years of Education Aid

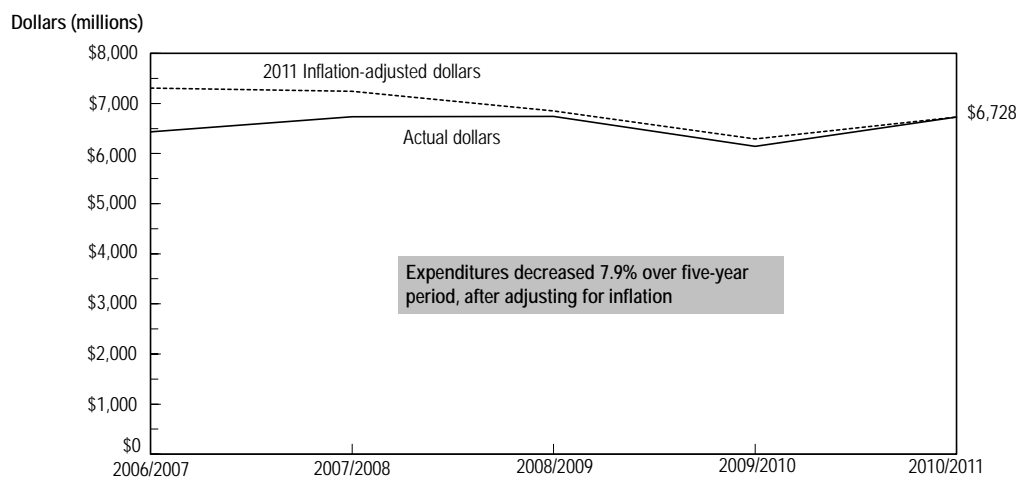
The table below shows the distribution of education aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of education aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Education Aid: 2006/2007 School Year to 2010/2011 School Year

Current dollars, in thousands

	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	5-Yr. Chg.
<b>State</b>	<b>\$6,433,214</b>	<b>\$6,732,188</b>	<b>\$6,741,000</b>	<b>\$6,145,177</b>	<b>\$6,728,024</b>	<b>5%</b>
Northern Regions						
Northwest (1)	123,012	125,978	124,937	111,814	120,871	-2
Headwaters (2)	117,290	121,723	121,417	111,196	121,080	3
Arrowhead (3)	354,385	366,312	364,734	328,502	360,156	2
West Central (4)	253,864	259,950	259,577	235,590	257,768	2
Five (5)	203,476	212,860	209,864	188,824	207,312	2
East Central (7E)	192,293	200,353	198,318	176,971	193,245	0
Southern Regions						
Six East (6E)	146,512	150,253	148,861	135,836	145,180	-1
Upper MN Valley (6W)	62,825	65,145	63,471	56,717	60,329	-4
Central MN (7W)	468,947	495,273	499,608	460,902	510,613	9
Southwest (8)	150,884	158,379	160,731	146,373	157,480	4
Nine (9)	244,104	253,748	253,383	229,082	248,843	2
Southeastern MN (10)	560,638	584,894	589,531	536,471	588,819	5
<b>Total Nonmetro</b>	<b>\$2,878,229</b>	<b>\$2,994,867</b>	<b>\$2,994,430</b>	<b>\$2,718,278</b>	<b>\$2,971,694</b>	<b>3%</b>
Metro Region						
Hennepin County	1,358,276	1,435,626	1,429,970	1,309,909	1,429,907	5
Ramsey County	688,724	711,251	721,013	659,088	730,511	6
Remaining Metro	1,507,984	1,590,445	1,595,586	1,457,902	1,595,912	6
<b>Total Metro</b>	<b>\$3,554,985</b>	<b>\$3,737,322</b>	<b>\$3,746,570</b>	<b>\$3,426,899</b>	<b>\$3,756,329</b>	<b>6%</b>

### 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

### 2011 Human Services Aid: \$4.4 billion

The state's share of the human services expenditures for calendar year 2011 is \$4,421,573,847.

Type of Program	Amount	Percent
Medical Assistance (MA)	\$2,827,887,220	64.0%
Minnesota Family Investment Program (MFIP)	76,772,183	1.7
General Assistance (GA)	49,673,975	1.1
General Assistance Medical Care (GAMC)	-8,453,143	-0.2
Social Services (including CSSA)	1,316,027,266	29.8
<b>Miscellaneous:</b>		
Minnesota Supplemental Assistance	35,822,370	0.8
Group Residential Housing	119,774,809	2.7
Food Stamp Delivery	1,149,948	0.0
Title IV Child Support	2,919,219	0.1
<b>Total</b>	<b>\$4,421,573,847</b>	<b>100.0%</b>

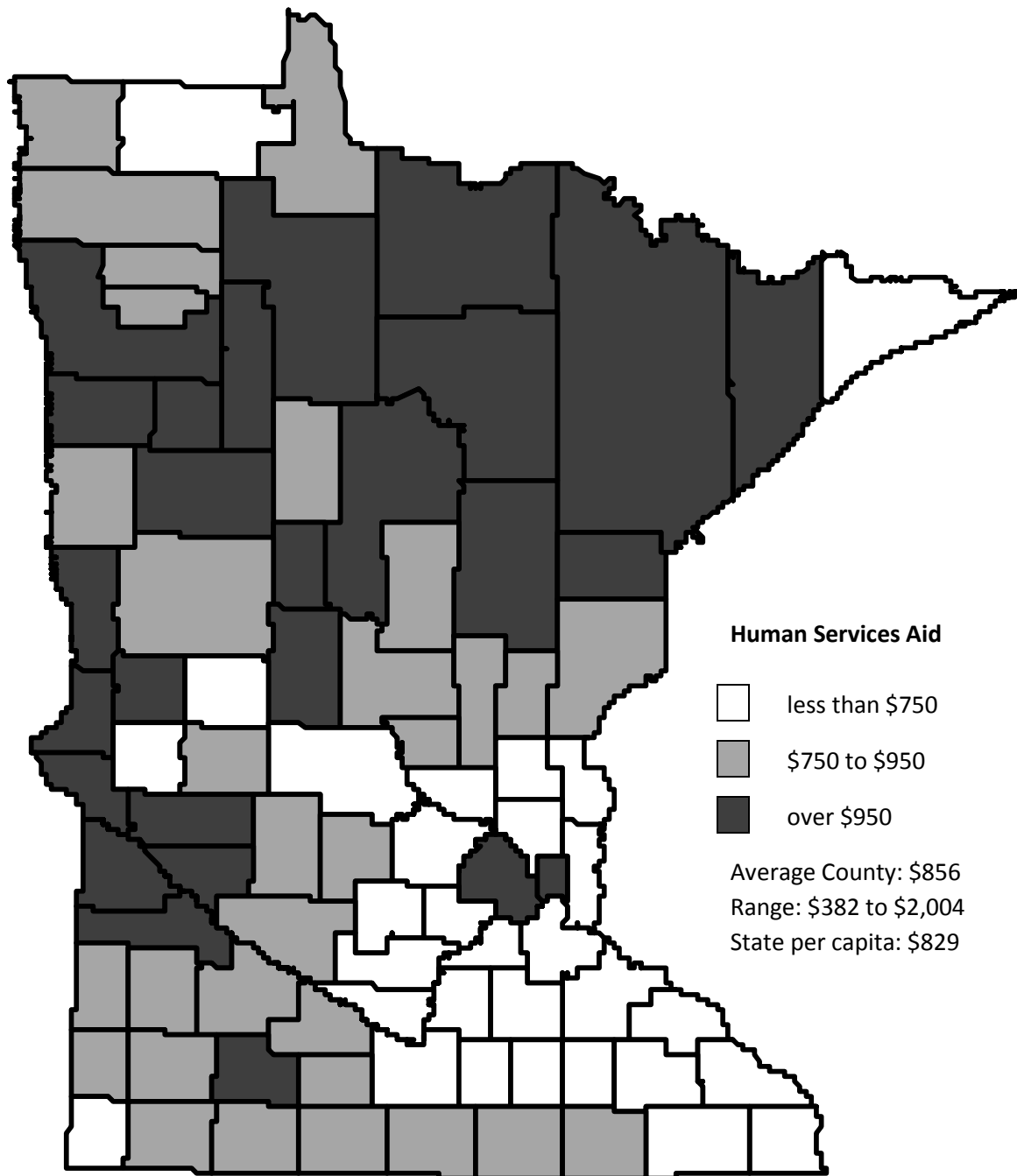
State MFIP spending shown in this report is before offsetting any current year child support collections applied against current and prior years' MFIP payments. In calendar year 2011, MFIP spending in Minnesota totaled \$401.3 million (\$296.2 million federal, \$76.8 million state, \$28.4 million county), and offsetting child support collections totaled \$46.7 million, one-half offset federal costs and one-half offset state costs. GAMC ended partway through 2010, with a portion of outstanding GAMC claims redirected to MA in 2011. This results in a negative total for GAMC in 2011, while MA is increased by the same amount.

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

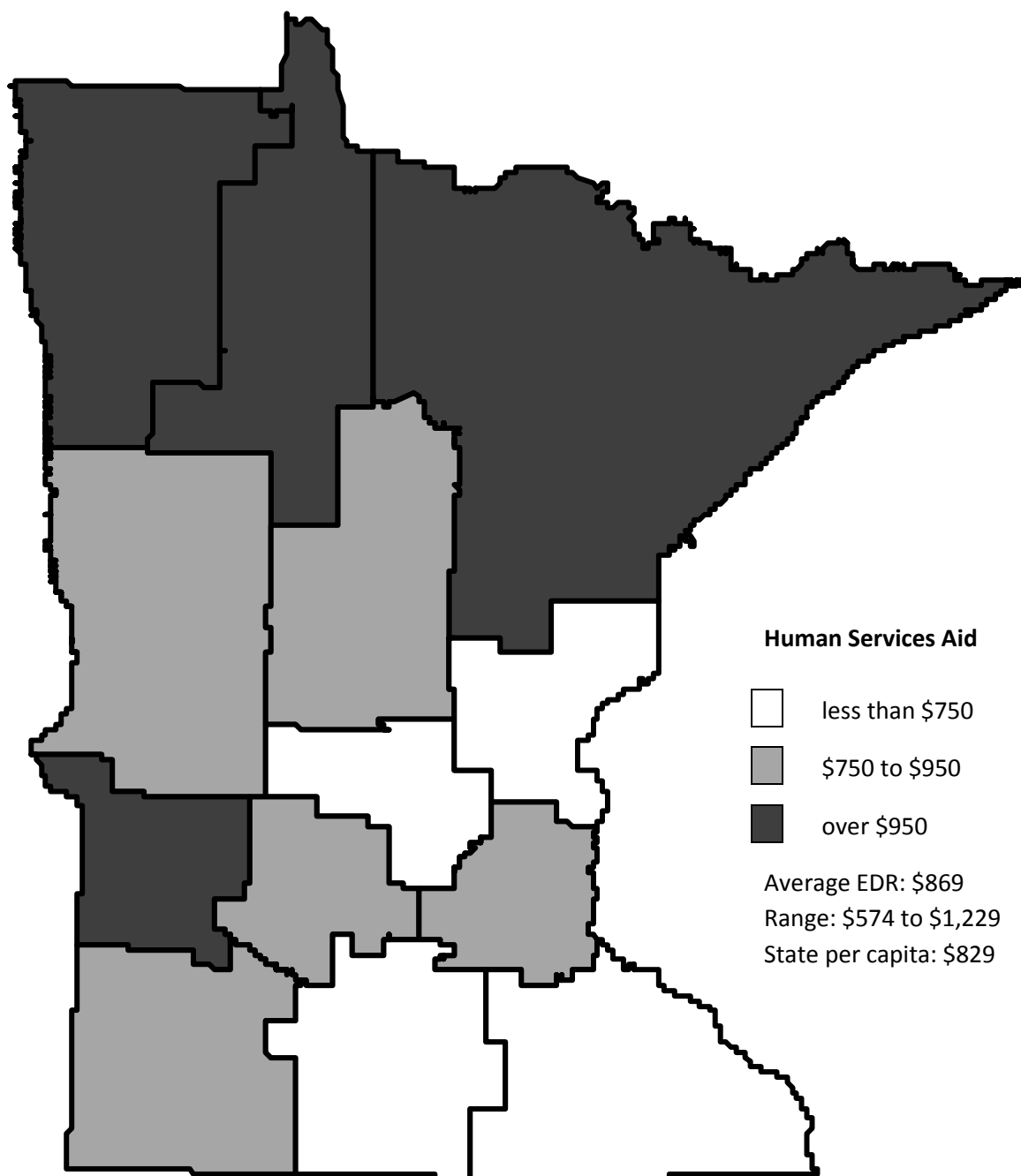
- Region VIII N—Lincoln, Lyon, and Murray
- Human Service Board—Faribault and Martin

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 \$34.9 million and for the Human Service Board, \$33.3 million. An estimated amount based on population for the five counties appear in the county tables. Human services aid data was obtained from the Department of Human Services, Financial Management Division.

## Human Services Aid per capita, 2011 by County



## Human Services Aid per capita, 2011 by Economic Development Region



## The Past Five Years of Human Services Aid

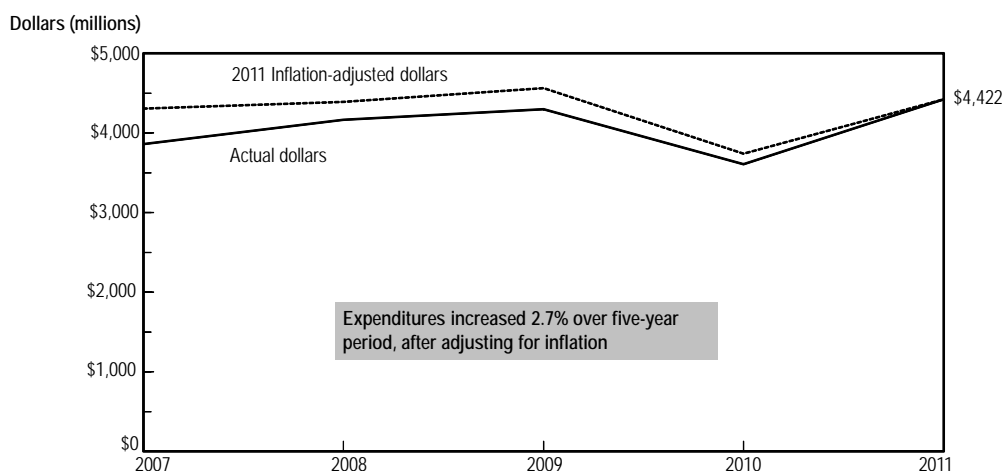
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Human Services Aid: Calendar Years 2007 to 2011

Current dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Aid
<b>State</b>	<b>\$3,858,365</b>	<b>\$4,165,895</b>	<b>\$4,296,679</b>	<b>\$3,606,669</b>	<b>\$4,421,574</b>	<b>15%</b>
Northern Regions						
Northwest (1)	80,259	83,584	83,746	70,660	83,098	4
Headwaters (2)	88,738	102,022	106,043	87,075	103,115	16
Arrowhead (3)	313,524	331,697	336,703	276,408	336,562	7
West Central (4)	176,462	186,918	190,367	161,081	193,339	10
Five (5)	135,615	141,532	146,461	122,370	151,366	12
East Central (7E)	104,724	113,723	117,975	99,912	121,407	16
Southern Regions						
Six East (6E)	83,213	89,333	89,598	76,159	92,283	11
Upper MN Valley (6W)	44,013	46,345	45,560	37,899	45,930	4
Central MN (7W)	187,253	205,342	214,462	185,647	232,269	24
Southwest (8)	94,396	98,675	101,030	86,130	101,853	8
Nine (9)	156,510	165,478	165,933	141,349	170,509	9
Southeastern MN (10)	313,545	334,876	336,714	290,590	345,632	10
<b>Total Nonmetro</b>	<b>\$1,778,254</b>	<b>\$1,899,526</b>	<b>\$1,934,594</b>	<b>\$1,635,279</b>	<b>\$1,977,362</b>	<b>11%</b>
Metro Region						
Hennepin County	1,048,293	1,128,295	1,178,006	963,540	1,185,473	13
Ramsey County	503,496	552,318	580,373	488,554	614,297	22
Remaining Metro	528,321	585,756	603,707	519,296	644,442	22
<b>Total Metro</b>	<b>\$2,080,111</b>	<b>\$2,266,369</b>	<b>\$2,362,086</b>	<b>\$1,971,390</b>	<b>\$2,444,211</b>	<b>18%</b>

### 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 eligible cities; (2) amounts distributed to counties, cities, and towns from state 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 (from a portion of the motor fuels tax, motor vehicle registration tax, and motor vehicle sales tax revenues) and proceeds from state bonds.

## Aid Amount and Reporting

### 2011 Highway Aid: \$652.6 million

The total state highway aid paid in calendar year 2011 to the counties, cities (i.e., municipal), and towns is shown below by category. Bridge bond funding amounts are the totals awarded during 2011.

Type of Highway Aid		Amount		Total
<b>County Aid</b>	County State Aid	\$441,394,374	<b>County</b>	<b>\$470,325,943</b>
	County Bridge Bond Funding	28,438,093		
	Local Road Bond Funding	<u>493,476</u>		
<b>Municipal Aid</b>	Municipal State Aid	\$139,081,139	<b>Municipal</b>	<b>\$147,718,623</b>
	Municipal Bridge Bond Funding	<u>8,637,484</u>		
<b>Township Aid</b>	Town Road Account	\$25,239,424	<b>Township</b>	<b>\$34,507,671</b>
	Town Bridge Account <sup>2</sup>	9,268,247		
	Town Bridge Bond Funding	<u>0</u>		
		<b>Total Highway Aid</b>		<b>\$652,552,238</b>

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. Counties and municipalities use this money to maintain former state highways that have been “turned back” to counties and municipalities. In 2011, the state allocated approximately \$42.7 million to the county turnback account and \$1.6 million to the municipal turnback account. Of these amounts, disbursements of

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



\$51.3 million to counties and \$4.8 million to municipalities from the turnback accounts were used for maintenance.<sup>3</sup> The amount spent in each county is not readily available.

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.

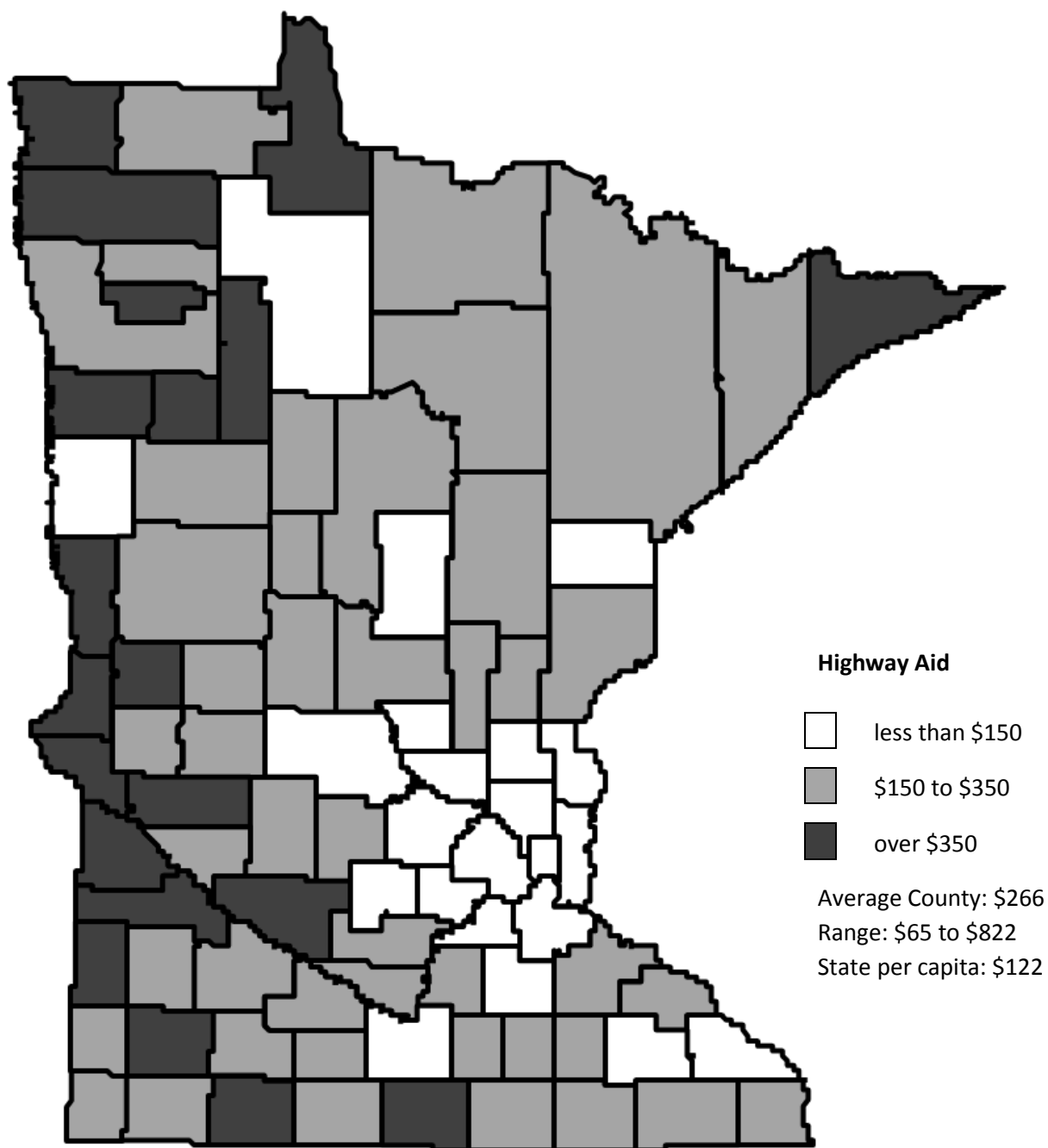
Also in 2008, the legislature modified the mechanism for distributing aid to counties by establishing a second formula to allocate a portion of Highway User Tax Distribution Fund revenues.

The legislature has regularly authorized bonding for local roads and bridges. This totaled \$10 million in 2009, \$66 million in 2010 (with additional authorizations for disaster relief), and \$43 million in 2011. This report shows local road and bridge bonding amounts in the year the bonds were awarded, which may lag behind when they were authorized.

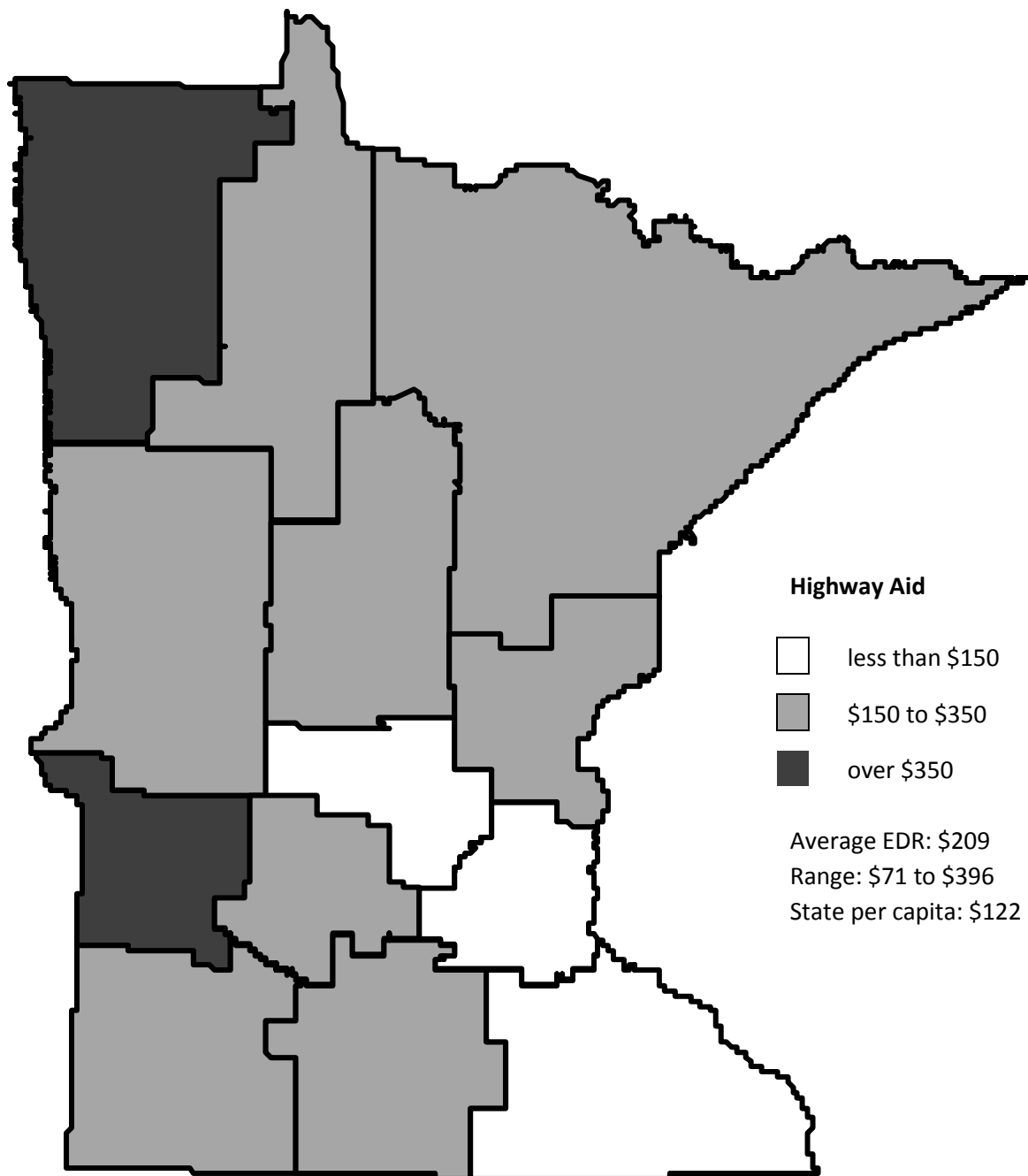
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<sup>3</sup> County allocation and disbursement amounts include amounts resulting from the 2008 motor fuels tax increase, referred to as “excess sum amounts.”

## Highway Aid per capita, 2011 by County



## Highway Aid per capita, 2011 by Economic Development Region



## The Past Five Years of Highway Aid

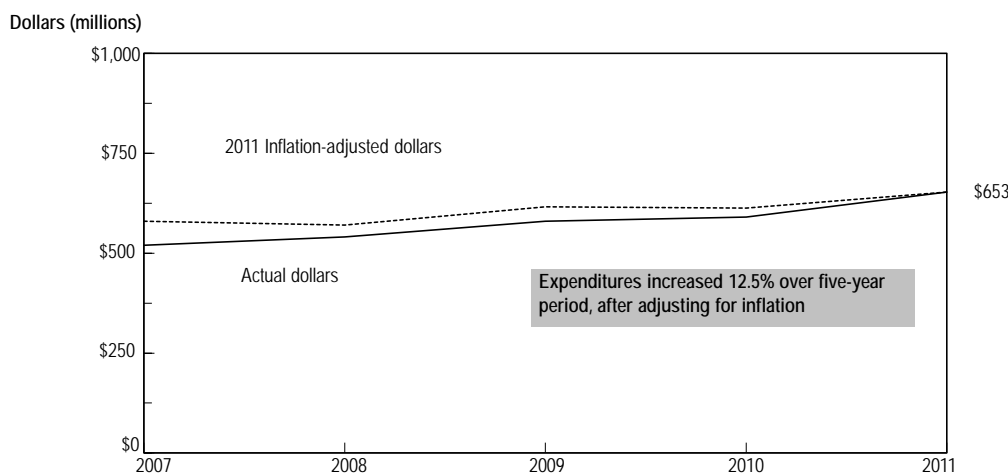
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Highway Aid: Calendar Years 2007 to 2011

Current dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Aid
<b>State</b>	<b>\$519,681</b>	<b>\$541,026</b>	<b>\$579,749</b>	<b>\$590,755</b>	<b>\$652,552</b>	<b>26%</b>
Northern Regions						
Northwest (1)	30,938	32,584	30,317	31,059	34,023	10
Headwaters (2)	16,532	17,819	17,924	17,868	19,102	16
Arrowhead (3)	52,638	54,500	54,689	57,441	64,766	23
West Central (4)	39,563	41,943	40,357	43,415	48,113	22
Five (5)	21,015	22,437	23,030	24,254	25,802	23
East Central (7E)	18,839	20,053	21,303	23,033	24,806	32
Southern Regions						
Six East (6E)	17,548	18,511	18,772	20,069	20,861	19
Upper MN Valley (6W)	16,185	15,204	14,984	16,513	16,843	4
Central MN (7W)	26,874	29,071	30,919	33,777	37,764	41
Southwest (8)	33,573	34,241	33,591	35,678	36,770	10
Nine (9)	37,444	39,346	40,879	40,690	45,682	22
Southeastern MN (10)	61,414	60,585	61,858	64,946	73,465	20
<b>Total Nonmetro</b>	<b>\$372,563</b>	<b>\$386,294</b>	<b>\$388,623</b>	<b>\$408,744</b>	<b>\$447,998</b>	<b>20%</b>
Metro Region						
Hennepin County	56,840	59,982	84,800	68,877	83,803	47
Ramsey County	25,402	26,494	30,036	32,868	33,034	30
Remaining Metro	64,876	68,256	76,290	80,265	87,717	35
<b>Total Metro</b>	<b>\$147,118</b>	<b>\$154,733</b>	<b>\$191,126</b>	<b>\$182,010</b>	<b>\$204,555</b>	<b>39%</b>

### 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. “Ability to pay” and “need” are the measures used in the formula. Ability to pay is the city’s adjusted net tax capacity for all cities, regardless of population.

- 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.

Additional aid is also given to cities with a population less than 5,000 based on population, and to cities with a population of 5,000 or more based on the ratio of jobs to population in the city.

## Aid Amount and Reporting

### **2011 Local Government Aid: \$425.3 million, after \$101.8 million reduction**

The 2011 certified LGA total was \$527.1 million. The 2011 Legislature reduced 2011 aid by \$101.8 million as part of the fiscal year 2012-2013 budget. Net 2011 LGA distributed to cities was \$425.3 million.

LGA data was obtained from the Department of Revenue.

## Recent Law Changes

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

### **City LGA**

#### **2008 aid changes:**

The December 2008 LGA payments were reduced by \$53.5 million due to Gov. Pawlenty’s unallotment.

#### **2009 aid changes:**

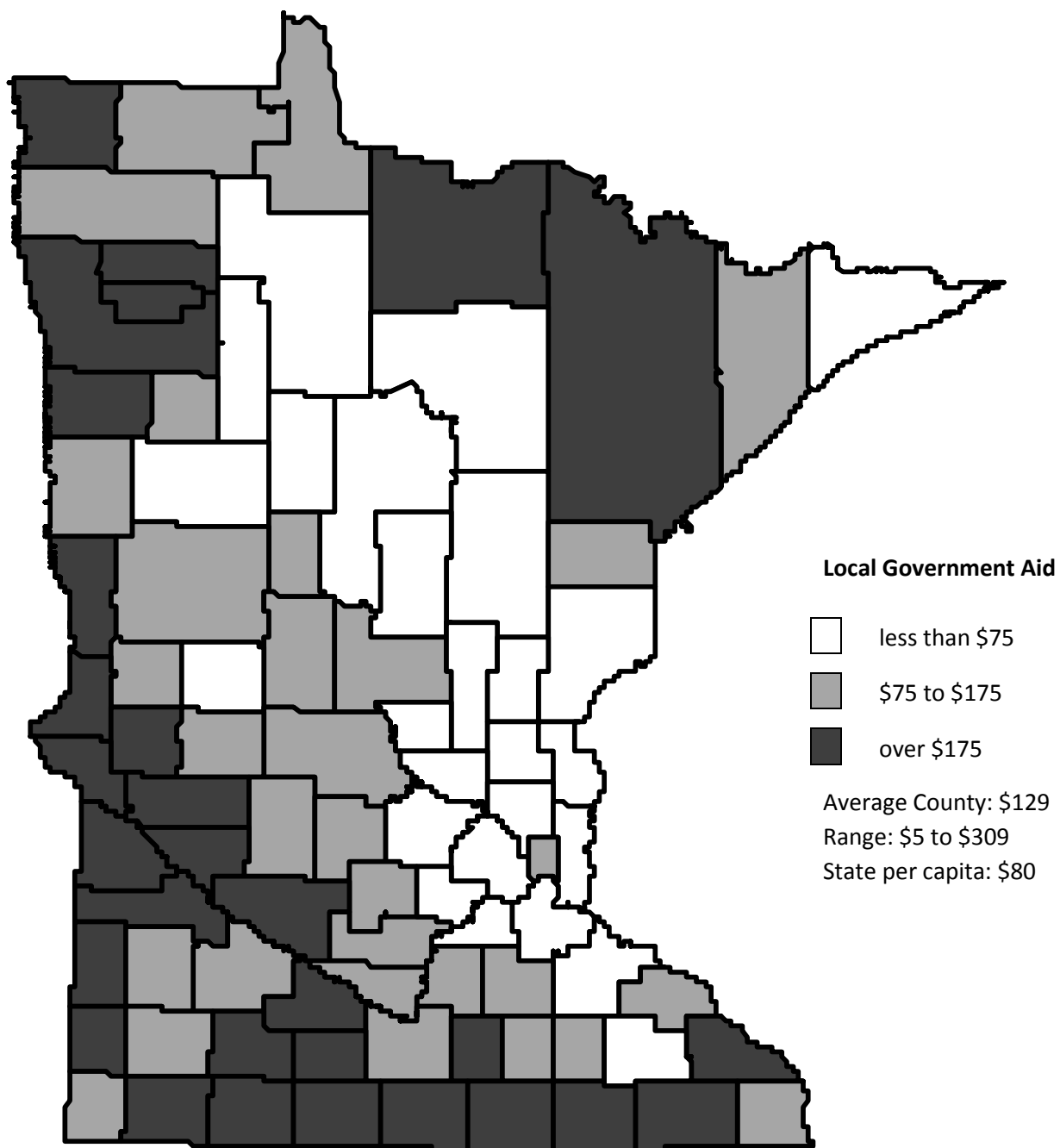
In response to criticism that the LGA formula was (1) too volatile, (2) didn’t recognize needs of certain cities, and (3) was underfunded, the 2008 Legislature modified the program as follows, with the changes taking effect in 2009:

- Beginning with 2009 aids, maximum annual reductions to individual cities were lowered to limit volatility.
- Beginning with 2009 aids, the extra aid to cities with a population less than 5,000 was increased from \$6 per capita to \$8.50 per capita but moved from the city aid base and included in the LGA formula. A new aid for cities with 5,000 or more in population was added to the formula, based on a city's jobs per capita. A city's small city aid or city jobs aid is reduced if its "need" is less than its "ability to pay" measure.
- Beginning with 2009 aids, taconite aid was removed from the "ability to pay" measure for all cities.
- Beginning with 2010 aids, volatility is further reduced by (1) using data available as of January 1 of the year in which the aid is certified to calculate need, and (2) using the average of two years of "unmet need" (need minus ability to raise revenue) to calculate aid each year.
- The LGA appropriation was increased to \$526 million for 2009, by an additional 2 percent in 2010, and another 4 percent in 2011. These increases were subsequently eliminated due to unallotment and legislative action in 2009 and 2010.

**2009 to 2011 aid reductions:**

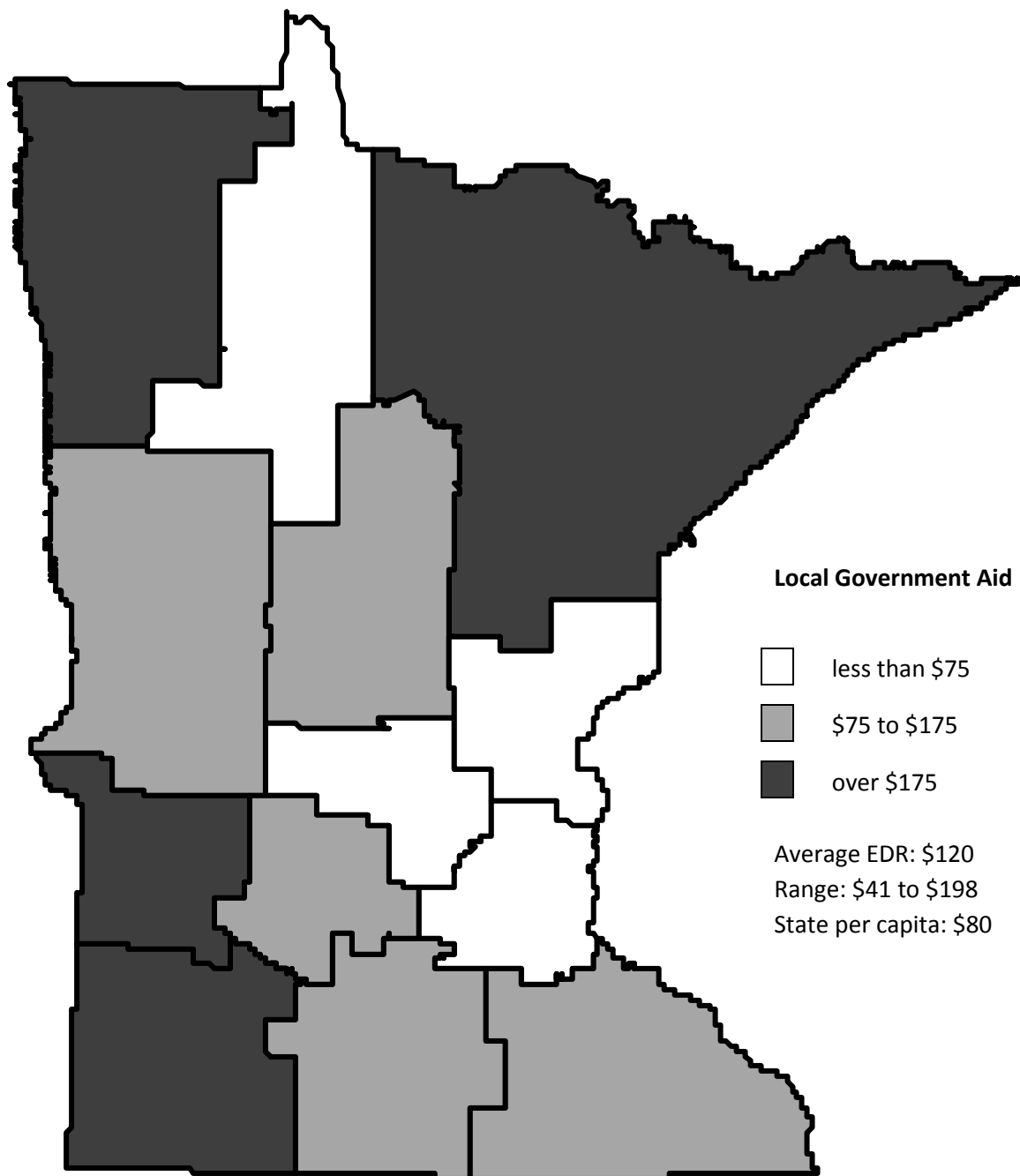
- The actual LGA payment in 2009 for cities with a population of 1,000 or more was reduced by \$44.6 million from \$526.1 million to \$481.5 million through unallotment by the governor that was later ratified retroactively in the 2010 special session.
- The Pay 2010 aid reductions consisted of two parts—\$102 million in the governor's unallotments, ratified retroactively in the 2010 special session, and \$7.8 million in additional reductions enacted in the regular 2010 session. The first reduction again only applied to cities with a population greater than 1,000.
- The certified 2011 LGA amounts of \$527.1 million were reduced by \$101.9 million to actual payments of \$425.2 million.

## Local Government Aid per capita, 2011 by County





## Local Government Aid per capita, 2011 by Economic Development Region



## The Past Five Years of Local Government Aid

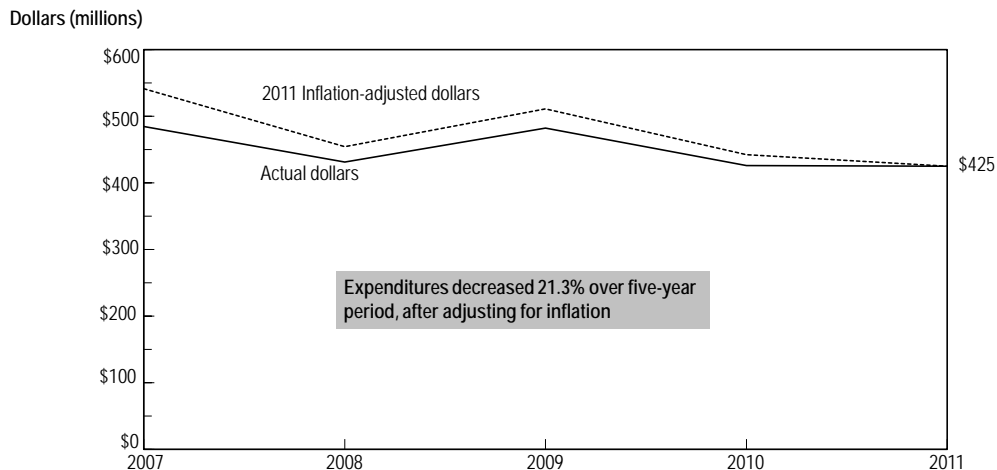
The table below shows the distribution of LGA in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of LGA for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Local Government Aid: Calendar Years 2007 to 2011

Current dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Aid
<b>State</b>	<b>\$484,558</b>	<b>\$430,639</b>	<b>\$481,522</b>	<b>\$426,438</b>	<b>\$425,345</b>	<b>-12%</b>
Northern Regions						
Northwest (1)	15,065	14,540	15,976	15,276	15,189	1
Headwaters (2)	5,820	5,075	5,420	5,155	5,145	-12
Arrowhead (3)	64,152	61,284	68,825	64,775	64,650	1
West Central (4)	27,904	25,201	27,565	25,641	25,531	-9
Five (5)	13,624	12,685	13,731	12,998	12,927	-5
East Central (7E)	7,956	6,753	7,791	6,774	6,762	-15
Southern Regions						
Six East (6E)	17,200	15,329	16,367	15,280	15,207	-12
Upper MN Valley (6W)	9,775	8,959	9,431	8,917	8,863	-9
Central MN (7W)	26,456	22,460	24,726	20,819	20,791	-21
Southwest (8)	22,714	21,323	22,534	21,503	21,341	-6
Nine (9)	41,244	38,711	41,981	39,477	39,375	-5
Southeastern MN (10)	65,548	59,338	64,114	56,593	56,586	-14
<b>Total Nonmetro</b>	<b>\$317,458</b>	<b>\$291,658</b>	<b>\$318,460</b>	<b>\$293,207</b>	<b>\$292,368</b>	<b>-8%</b>
Metro Region						
Hennepin County	91,446	75,242	88,082	69,635	69,635	-24
Ramsey County	63,053	54,683	63,183	54,996	54,971	-13
Remaining Metro	12,602	9,055	11,797	8,600	8,371	-34
<b>Total Metro</b>	<b>\$167,101</b>	<b>\$138,980</b>	<b>\$163,062</b>	<b>\$133,231</b>	<b>\$132,977</b>	<b>-20%</b>

### Statewide Local Government Aid



# Disparity Reduction Aid (DRA)

## Program Description and Aid Amount and Reporting

### 2011 Disparity Reduction Aid: \$18.2 million

Disparity reduction aid is a state aid program that distributed \$18,213,052 to counties, towns, and school districts in 2011. 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: 2011

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$596	3.3%
	Headwaters (2)	233	1.3
	Arrowhead (3)	10,632	58.4
	West Central (4)	313	1.7
	Five (5)	340	1.9
	East Central (7E)	146	0.8
	Six East (6E)	365	2.0
Southern Regions	Upper MN Valley (6W)	591	3.2
	Central MN (7W)	158	0.9
	Southwest (8)	836	4.6
	Nine (9)	844	4.6
	Southeastern MN (10)	1,731	9.5
<b>Total Nonmetro</b>		<b>\$16,785</b>	<b>92.2%</b>
Metro Region	Hennepin County	740	4.1
	Ramsey County	656	3.6
	Remaining Metro	32	0.2
<b>Total Metro</b>		<b>\$1,428</b>	<b>7.8%</b>
<b>State Total</b>		<b>\$18,213</b>	<b>100.0%</b>

# County Program Aid

## Program Description

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) the reported number of Part I (serious) crimes. The other half is distributed based on a formula that takes into account each county's population and its property wealth. This distribution encompasses some of the distribution factors from the four programs that county program aid replaced in 2004: homestead and agricultural credit aid (HACA), county criminal justice aid, family preservation aid, and attached machinery aid.

## Aid Amount and Reporting

### 2011 County Program Aid: \$161.1 million, after \$36.4 million unallotment

The total amount of county program aid certified for taxes payable in 2011 was \$197.5 million. The certified amount was reduced in the budget enacted in the 2011 special session by \$36.4 million, with the net aid paid totaling \$161.1 million. 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

In the 2003 legislative session, county general-purpose aids were restructured into a single program called county program aid. County program aid replaced four individual aid programs:

- **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.

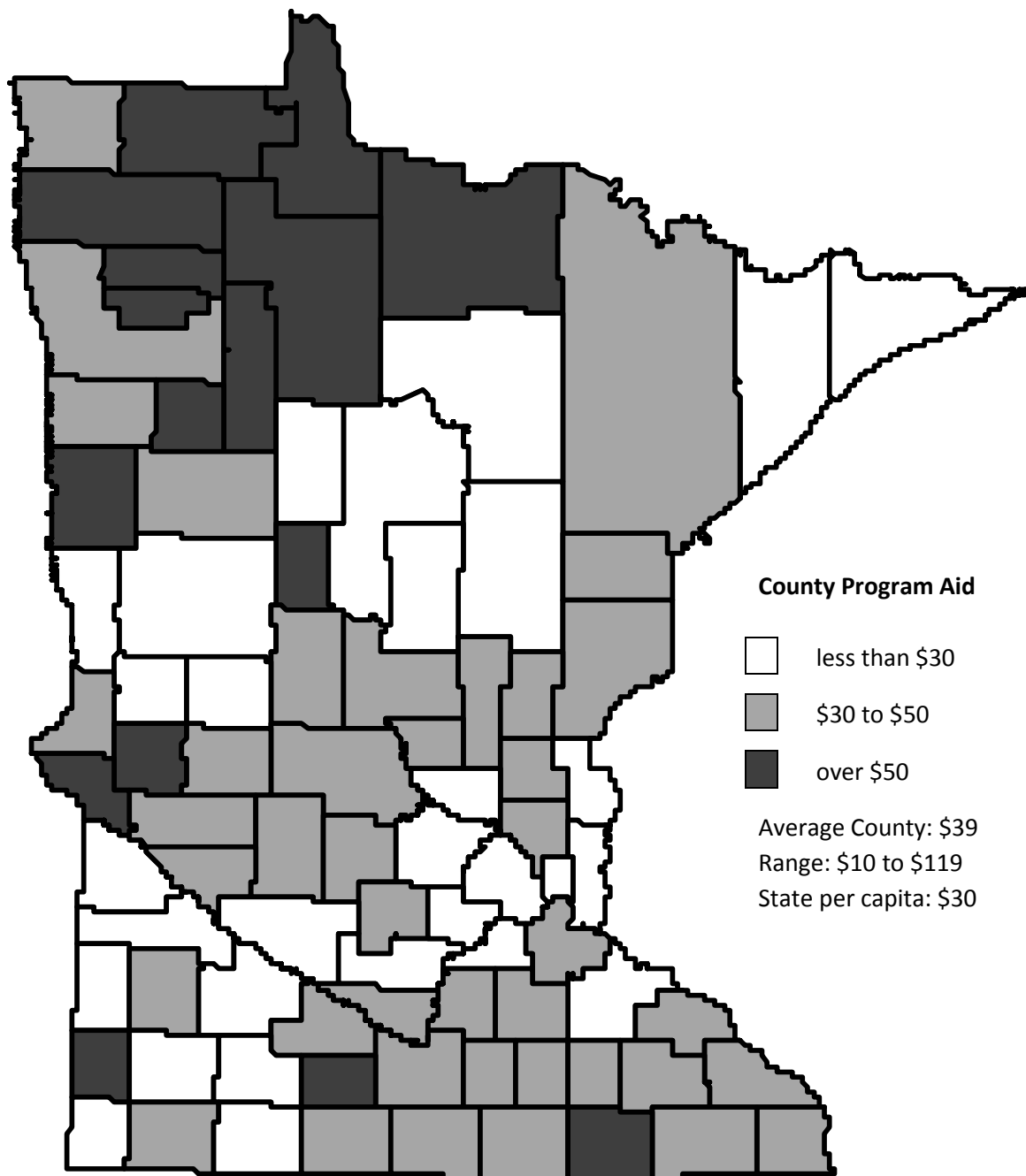
- **Family preservation aid (FPA)** was a state aid to county governments to reduce the reliance of out-of-home placement costs on property taxes. The initial allocation of FPA in 1995 among counties was based on two factors—each county's share of total children in out-of-home placement in the state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

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.

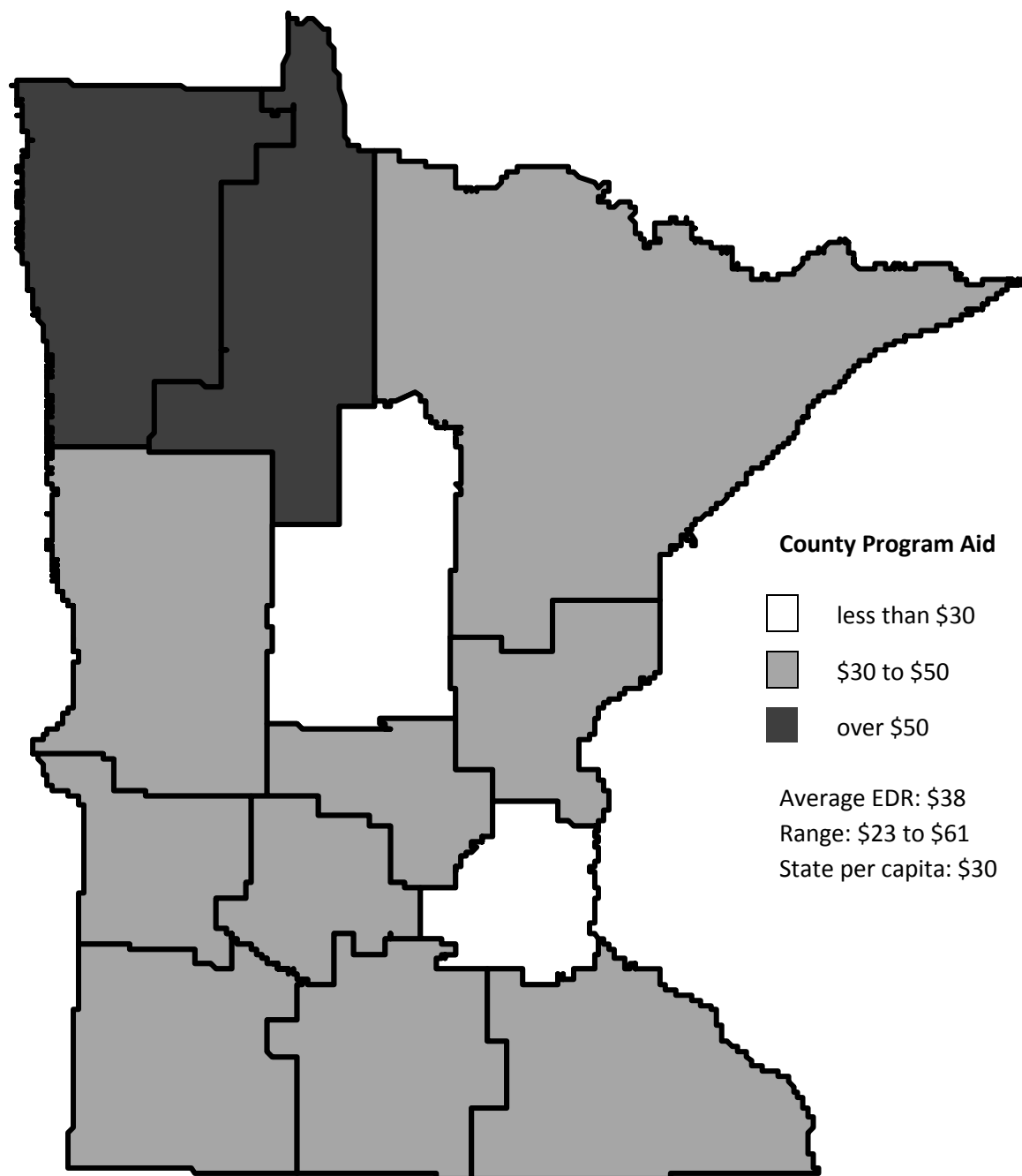
For 2005 through 2008, about \$205 million was allocated according to the new county program aid formula, except that in 2008 aids were reduced by \$43.9 million after the initial allocation through unallotment.

For 2009 and 2010, the initial allocation was increased to \$227 million (2009) and \$232 million (2010), except that in both years the actual payments were reduced by unallotment, eventually ratified by legislative enactment.

## County Program Aid per capita, 2011 by County



## County Program Aid per capita, 2011 by Economic Development Region



## The Past Five Years of County Program Aid

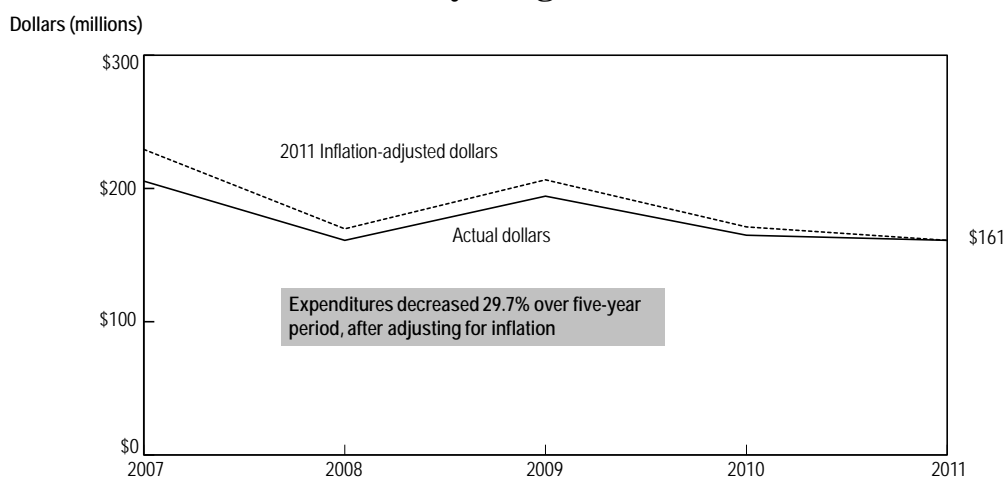
The table below shows the distribution of county program aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of county program aid for that same period in current (actual) and constant (inflation-adjusted) dollars.

### County Program Aid: Payable Years 2007 to 2011

Current dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Aid
<b>State</b>	<b>\$205,383</b>	<b>\$160,970</b>	<b>\$194,283</b>	<b>\$164,935</b>	<b>\$161,106</b>	<b>-22%</b>
Northern Regions						
Northwest (1)	6,261	5,833	6,567	5,523	4,660	-26
Headwaters (2)	5,630	4,990	5,875	5,597	5,133	-9
Arrowhead (3)	17,405	13,706	15,976	13,846	13,825	-21
West Central (4)	11,142	8,559	9,757	7,697	7,481	-33
Five (5)	5,853	4,211	5,291	4,287	4,287	-27
East Central (7E)	6,929	5,479	6,800	6,300	6,300	-9
Southern Regions						
Six East (6E)	5,507	4,332	5,204	4,076	4,076	-26
Upper MN Valley (6W)	3,638	2,829	3,199	2,312	1,532	-58
Central MN (7W)	15,080	12,775	15,482	14,135	14,135	-6
Southwest (8)	7,976	6,504	7,302	4,587	3,635	-54
Nine (9)	10,877	9,047	10,785	9,115	8,780	-19
Southeastern MN (10)	22,070	19,150	22,768	20,451	20,252	-8
<b>Total Nonmetro</b>	<b>\$118,369</b>	<b>\$97,416</b>	<b>\$115,007</b>	<b>\$97,927</b>	<b>\$94,097</b>	<b>-21%</b>
Metro Region						
Hennepin County	30,539	19,491	25,247	18,333	18,333	-40
Ramsey County	16,509	12,279	15,058	12,440	12,440	-25
Remaining Metro	39,966	31,784	38,970	36,235	36,235	-9
<b>Total Metro</b>	<b>\$87,014</b>	<b>\$63,554</b>	<b>\$79,276</b>	<b>\$67,009</b>	<b>\$67,009</b>	<b>-23%</b>

### County Program Aid







# 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). For 2011, 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-seven counties (called "CPO" counties) provide their own juvenile and adult misdemeanor supervision
  - Twenty-eight 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

### 2011 Community Corrections Funding: \$83.3 million

In 2011, the state funding was \$83,296,392.<sup>4</sup> The table below lists the calendar year 2011 statewide total amounts for the various community corrections funding programs.

Program	Amount	Percent
CCA aid	\$37,505,000	45.0%
CPO reimbursement aid	4,848,990	5.8
DOC field services	15,626,311	18.8
Adult felony caseload reduction	956,000	1.1
Caseload/workload reduction	14,319,998	17.2
Intensive supervision	6,235,161	7.5
Enhanced supervision of adult sex offenders	3,804,932	4.6
<b>Total Aid and In-kind Services</b>	<b>\$83,296,392</b>	<b>100.0%</b>

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<sup>4</sup> An additional \$11.0 million, not included in this report, was distributed for miscellaneous categorical services.

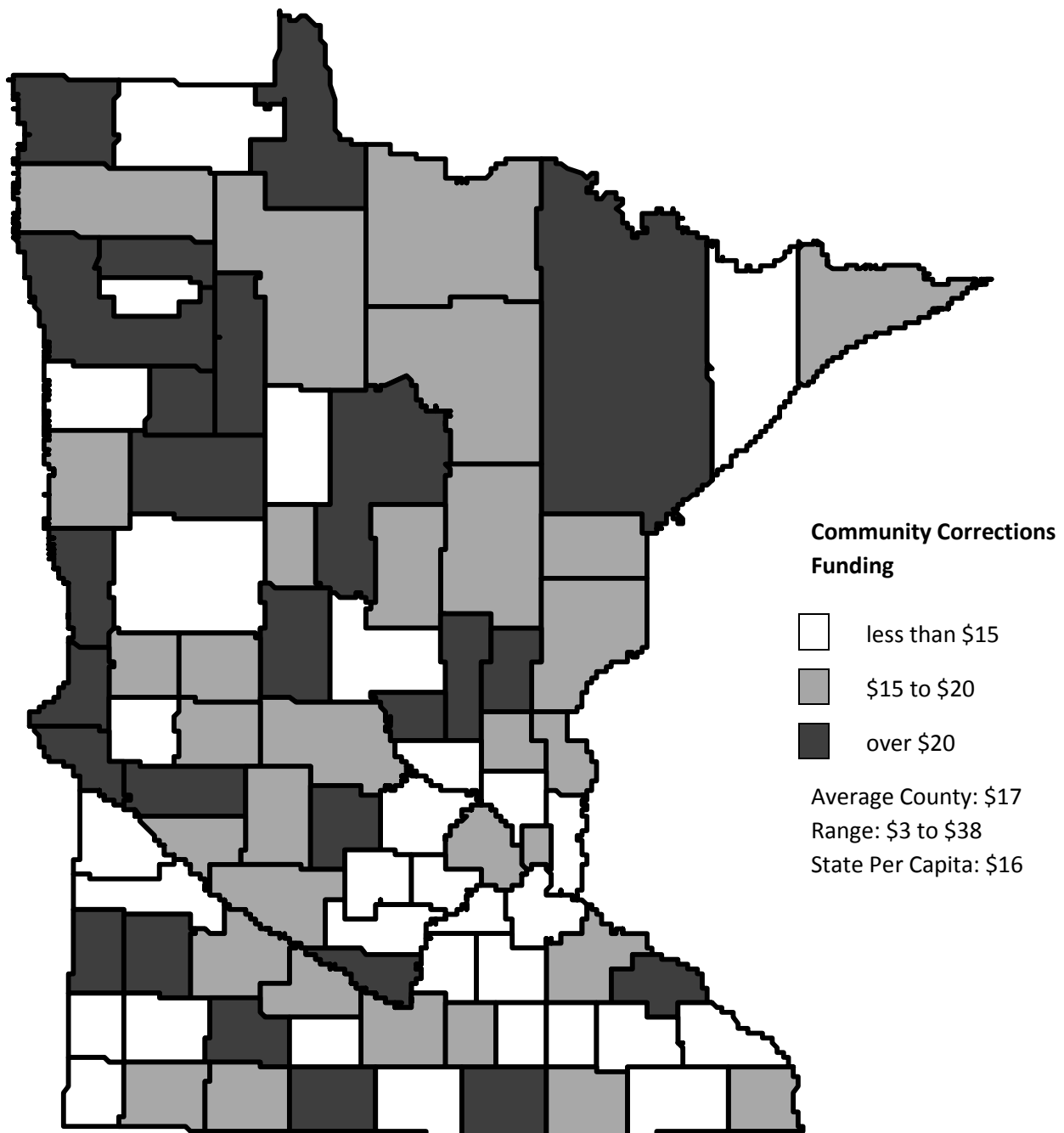
The DOC distributes some adult felony reduction aid, caseload/workload reduction aid, and intensive supervision aid to regional groups of counties. These counties and the DOC regions they belong to are listed in the table below.

<b>Region</b>	<b>Counties</b>
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

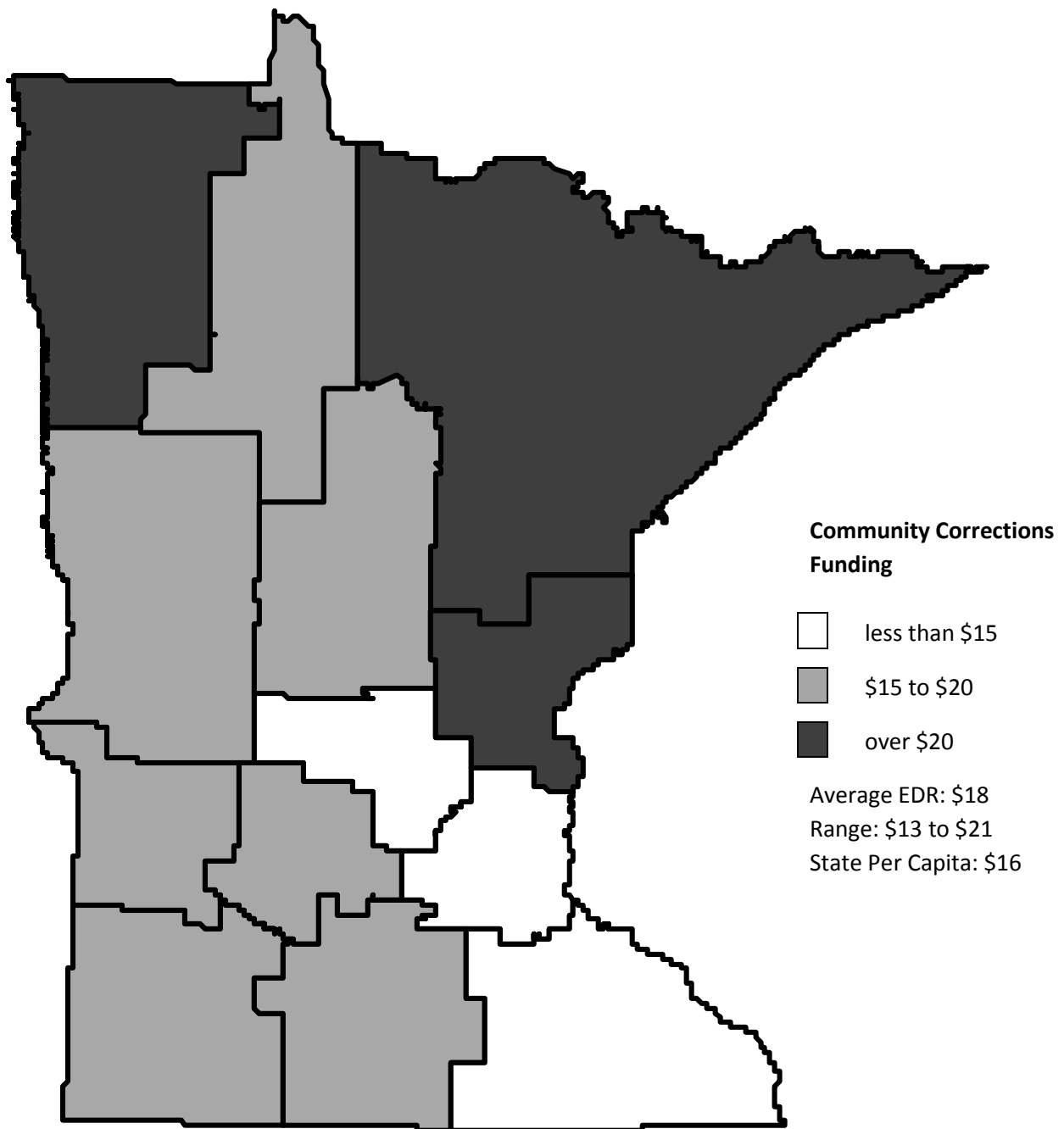
Beginning with the 2009 update, CCA amounts were apportioned to the individual counties within each region based on a five-year average distribution within the groups of counties of Part I crimes, as reported by the Department of Public Safety. For comparability across years, the historical data on page 40 for 2007 through 2008 has been reapportioned based on the five-year average of Part I crimes.

The community corrections funding data was obtained from the DOC.

## Community Corrections Funding per capita, 2011 by County



## Community Corrections Funding per capita, 2011 by Economic Development Region



## The Past Five Years of Community Corrections Funding

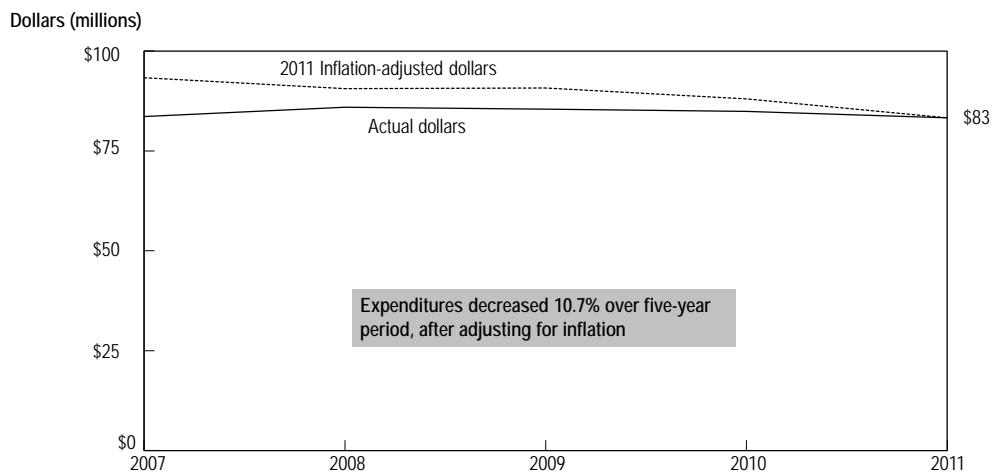
The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in current (actual) and constant (inflation-adjusted)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

### Community Corrections Funding: Calendar Years 2007 to 2011

Current dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Aid
<b>State</b>	<b>\$83,622</b>	<b>\$85,921</b>	<b>\$85,433</b>	<b>\$84,849</b>	<b>\$83,296</b>	<b>0%</b>
Northern Regions						
Northwest (1)	1,747	1,787	1,782	1,801	1,764	1
Headwaters (2)	1,628	1,618	1,543	1,595	1,593	-2
Arrowhead (3)	7,120	7,277	7,241	7,125	7,011	-2
West Central (4)	3,459	3,732	3,640	3,773	3,745	8
Five (5)	2,866	2,980	2,954	2,907	2,814	-2
East Central (7E)	3,185	3,309	3,281	3,337	3,310	4
Southern Regions						
Six East (6E)	1,967	1,974	2,002	2,042	2,016	2
Upper MN Valley (6W)	795	817	810	801	779	-2
Central MN (7W)	5,331	5,516	5,533	5,510	5,444	2
Southwest (8)	2,181	2,249	2,210	2,231	2,210	1
Nine (9)	3,981	4,193	4,112	4,080	4,059	2
Southeastern MN (10)	7,273	7,473	7,615	7,447	7,331	1
<b>Total Nonmetro</b>	<b>\$41,533</b>	<b>\$42,925</b>	<b>\$42,722</b>	<b>\$42,648</b>	<b>\$42,076</b>	<b>1%</b>
Metro Region						
Hennepin County	17,945	18,309	18,258	18,082	17,594	-2
Ramsey County	9,972	10,148	10,059	9,919	9,804	-2
Remaining Metro	14,171	14,538	14,394	14,200	13,823	-2
<b>Total Metro</b>	<b>\$42,088</b>	<b>\$42,995</b>	<b>\$42,711</b>	<b>\$42,201</b>	<b>\$41,220</b>	<b>-2%</b>

### Community Corrections Funding



# Property Tax Refund - Homeowners

## Program Description

The property tax refund for homeowners, also called the “circuit breaker,” is a program in which the state partially reimburses homeowners for part of their property taxes if the taxes exceed a percentage of household income. Generally, 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 must apply directly to the state for a refund.

## Aid Amount and Reporting

### 2010 Filed 2011 Property Tax Refund: \$272.3 million

Total property tax refunds for 2010 returns filed in 2011 for homeowners is \$272,308,660. These returns are based on 2010 income and property taxes payable in 2011.

Homeowners <sup>5</sup>	Number of Returns (A)	Total Amount (B)	Amount per Return (C = B ÷ A)
Senior/Disabled	144,414	\$109,440,646	\$758
Under 65 Years	<u>218,495</u>	<u>162,868,014</u>	<u>745</u>
Total	362,909	\$272,308,660	\$750

## Recent Law Changes

The 2011 Legislature expanded the homeowner program by increasing the maximum refund to \$2,460 for homeowners with household incomes less than \$37,280 and decreasing the copayment percentage for all claimants with incomes from \$10,880 to \$93,240.

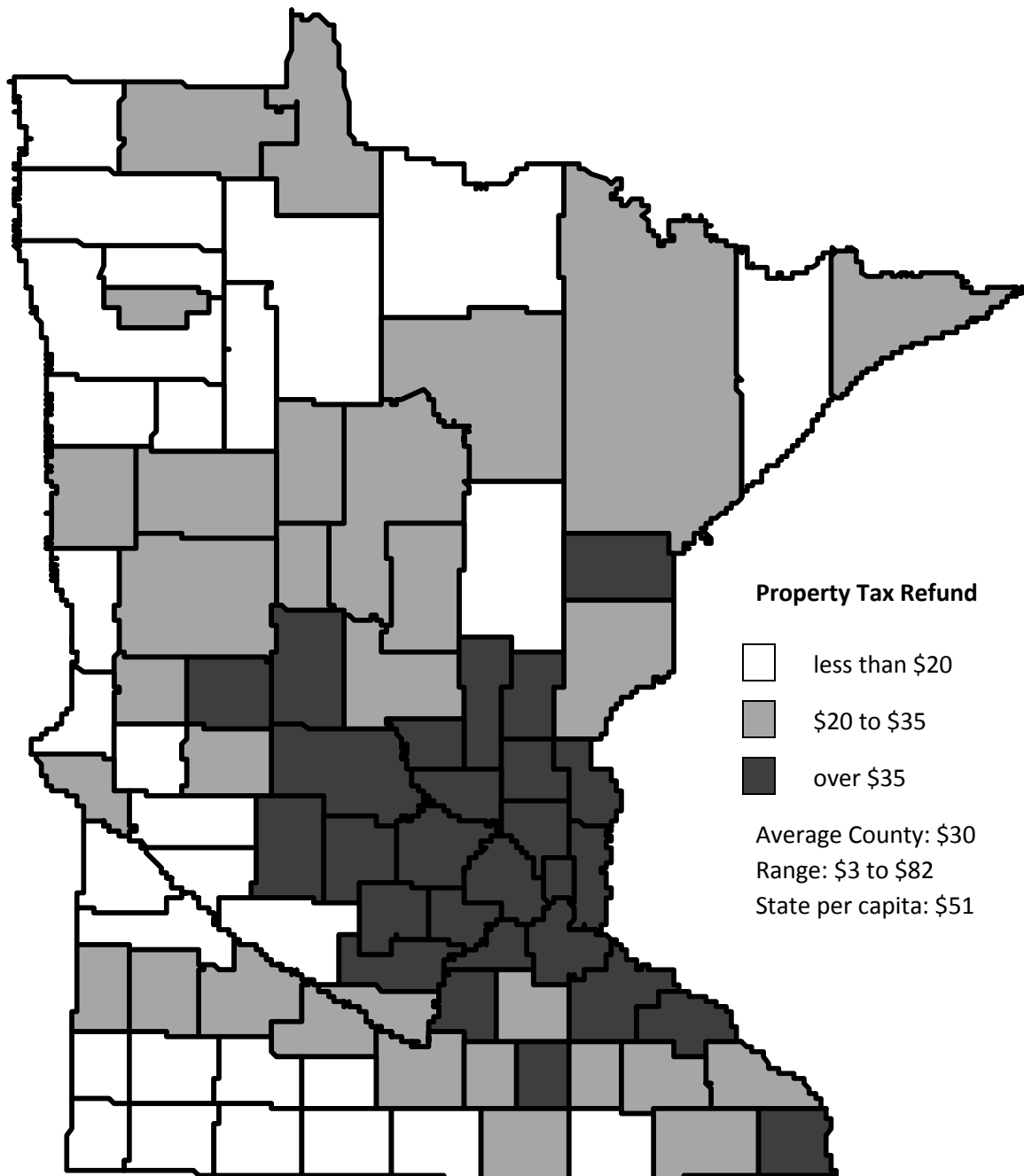
The 2013 Legislature renamed the program to the homestead credit refund and further expanded the program by decreasing the threshold percentages to 2 percent for incomes from \$19,530 to \$65,049, and to 2.5 percent for higher incomes. In addition, the department is required to notify homeowners if available data suggests they might be eligible for a refund of at least \$1,000. The notification program is a onetime effort scheduled for 2014 and limited to homeowners not already claiming the refund.

Property tax refund data are from the Department of Revenue. The department is unable to identify the county from which a claim is filed for about 1 percent of 2010 claims. This report apportions these claims to counties based on each county's share of total claims.

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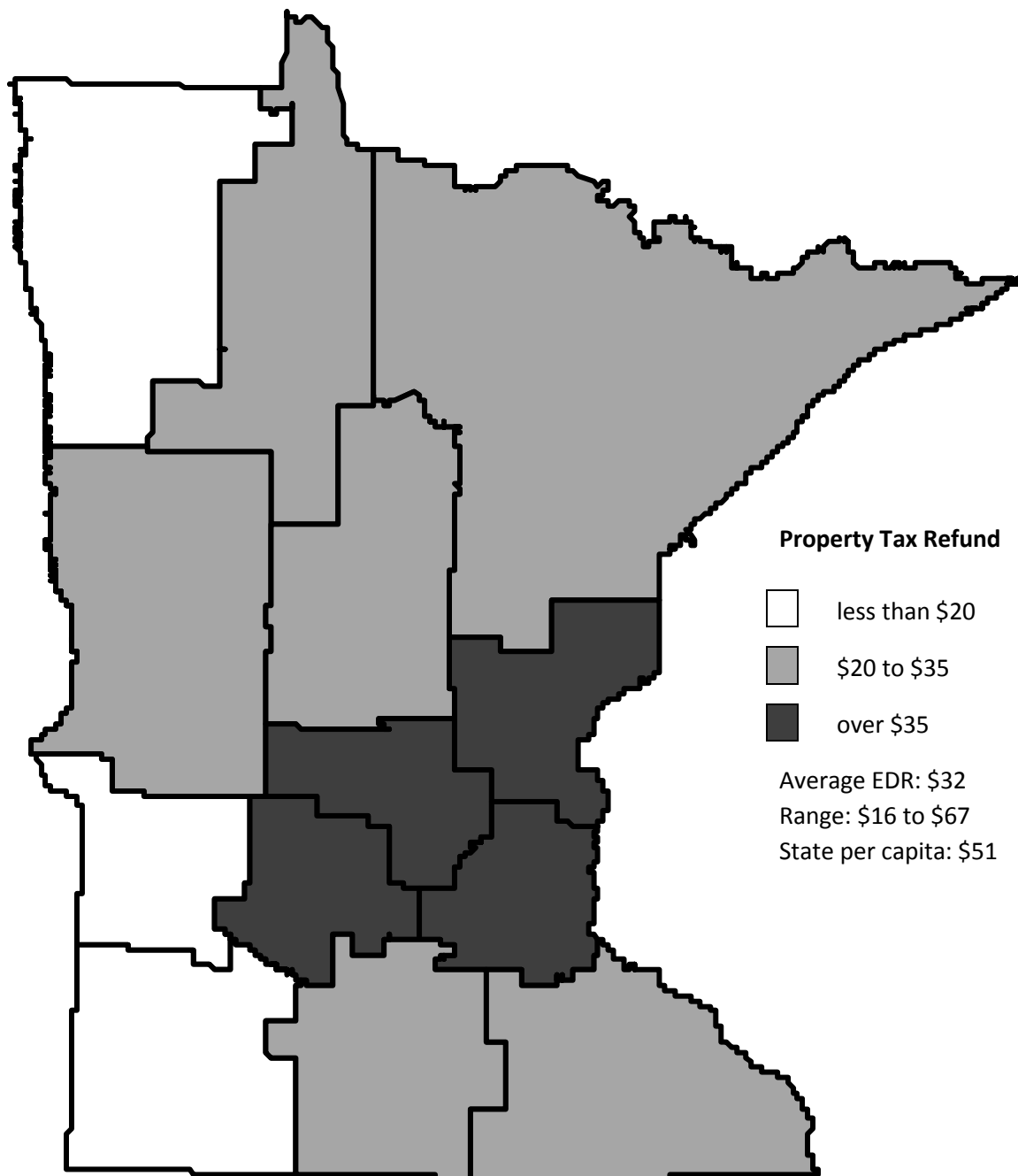
<sup>5</sup> Includes claimants who are part-year homeowners and part-year renters for that year's claim.

## Property Tax Refund for Homeowners per capita, 2010 (filed 2011) by County





**Property Tax Refund for Homeowners per capita, 2010 (filed 2011)  
by Economic Development Region**



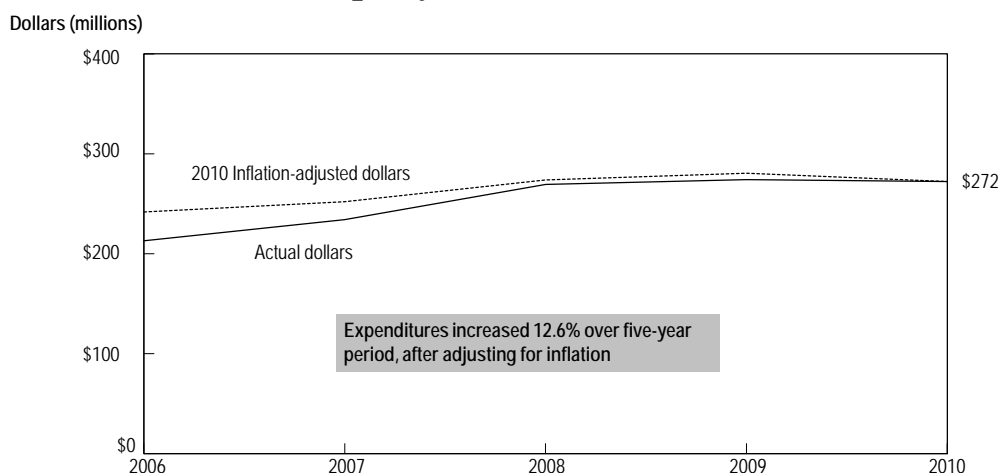
## The Past Five Years of Property Tax Refund for Homeowners

The table below shows the distribution of the property tax refund for homeowners 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 homeowners for that same time period in current (actual) and constant (inflation-adjusted) dollars. The property tax refund for homeowners historical data on this page excludes any targeting data.

### Property Tax Refund for Homeowners: 2006 (filed 2007) to 2010 (filed 2011) Current dollars, in thousands

	2006	2007	2008	2009	2010	5-Yr. Chg. Aid
<b>State</b>	<b>\$212,908</b>	<b>\$234,123</b>	<b>\$269,315</b>	<b>\$273,991</b>	<b>\$272,309</b>	<b>28%</b>
Northern Regions						
Northwest (1)	1,264	1,515	1,697	1,555	1,498	18
Headwaters (2)	1,559	1,766	1,925	1,842	1,792	15
Arrowhead (3)	6,330	7,063	8,264	8,738	8,487	34
West Central (4)	3,961	4,925	5,654	5,545	5,883	49
Five (5)	4,789	5,108	5,847	5,696	5,330	11
East Central (7E)	7,411	8,429	9,238	8,980	8,515	15
Southern Regions						
Six East (6E)	3,702	4,037	4,851	5,116	4,706	27
Upper MN Valley (6W)	639	693	745	741	695	9
Central MN (7W)	13,387	15,401	18,944	18,913	18,757	40
Southwest (8)	1,604	1,984	2,278	2,075	2,061	29
Nine (9)	5,169	5,656	6,501	6,497	6,177	19
Southeastern MN (10)	12,675	14,364	16,614	16,955	16,657	31
<b>Total Nonmetro</b>	<b>\$62,491</b>	<b>\$70,940</b>	<b>\$82,559</b>	<b>\$82,653</b>	<b>\$80,557</b>	<b>29%</b>
Metro Region						
Hennepin County	72,135	76,209	90,539	93,902	94,936	32
Ramsey County	25,768	27,414	29,915	28,674	31,259	21
Remaining Metro	52,515	59,561	66,303	68,763	65,556	25
<b>Total Metro</b>	<b>\$150,417</b>	<b>\$163,183</b>	<b>\$186,756</b>	<b>\$191,339</b>	<b>\$191,751</b>	<b>27%</b>

### Statewide Property Tax Refund for Homeowners



# Property Tax Refund - Renters

## Program Description

The property tax refund for renters, also called the “renters’ credit,” is a program in which the state partially reimburses renters for part of their qualifying property taxes if the taxes exceed a percentage of household income. Generally, 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 and sets the amount of rent deemed to represent property taxes. Each renter must apply directly to the state for a refund.

## Aid Amount and Reporting

### 2010 Filed 2011 Property Tax Refund for Renters: \$195.4 million

The total property tax refunds for 2010 returns filed in 2011 for renters is \$195,386,756. These returns are based on 2010 income and rent paid in 2010.

<b>Renters</b>	<b>Number of Returns (A)</b>	<b>Total Amount (B)</b>	<b>Amount per Return (C = B ÷ A)</b>
Senior/Disabled	86,350	\$58,367,746	\$676
Under 65 Years	<u>223,050</u>	<u>137,019,010</u>	<u>614</u>
Total	309,400	\$195,386,756	\$632

## Recent Law Changes

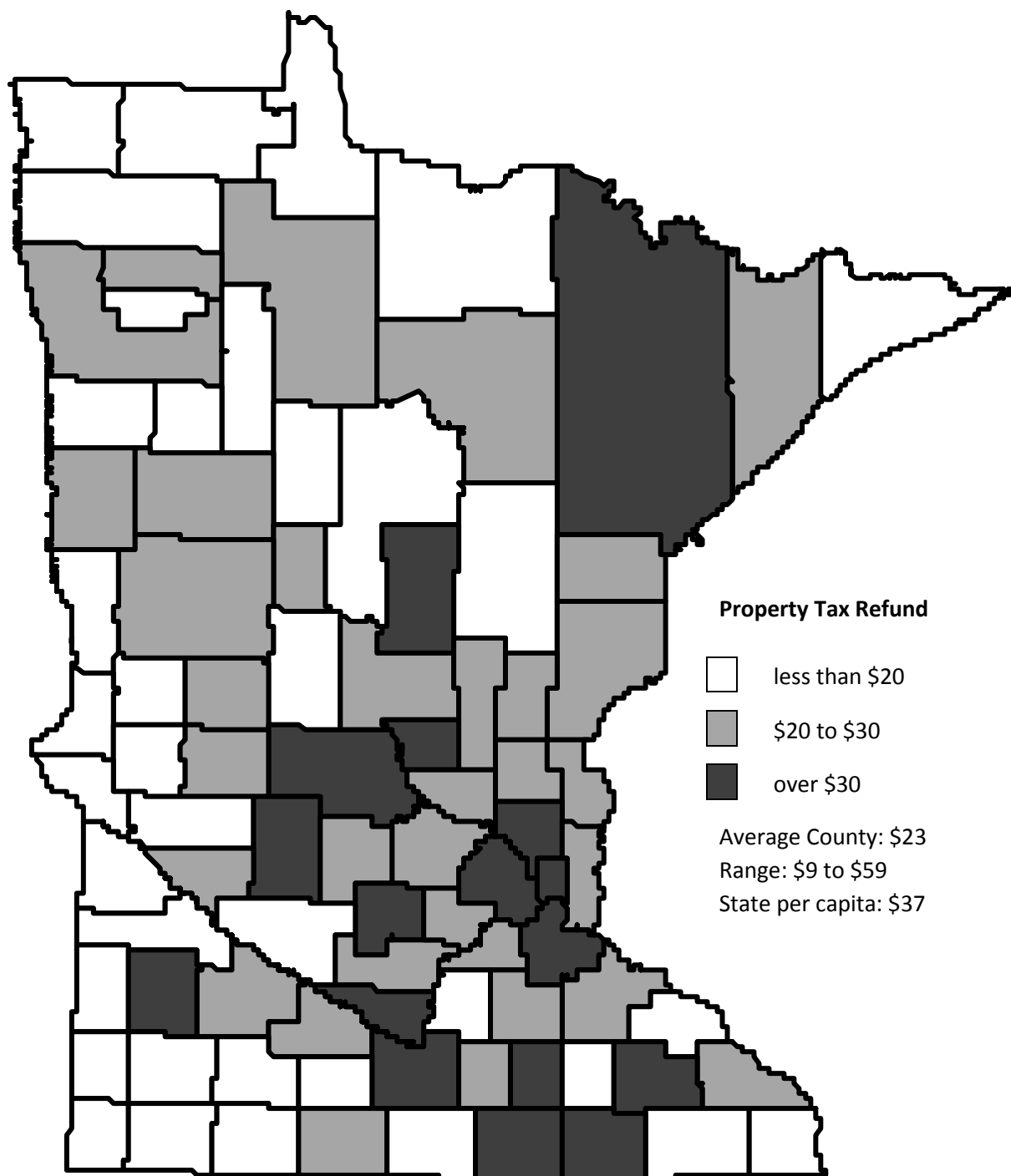
The 2010 Legislature reduced the percent of rent considered to represent property taxes from 19 percent to 15 percent, for refunds based on rent paid in 2009 only. This put into law the change made in Governor Pawlenty’s 2009 unallotment, which reduced the percentage from 19 to 15 for refunds based on rent paid in 2009. A 2010 decision of the Minnesota Supreme Court invalidated other portions of the unallotment and suggested that the entire unallotment was likely invalid. For refunds based on rent paid in 2010, the percentage reverted to 19 percent.

The 2011 Legislature reduced the percentage of rent considered property taxes from 19 percent to 17 percent, effective beginning with refunds based on rent paid in 2011.

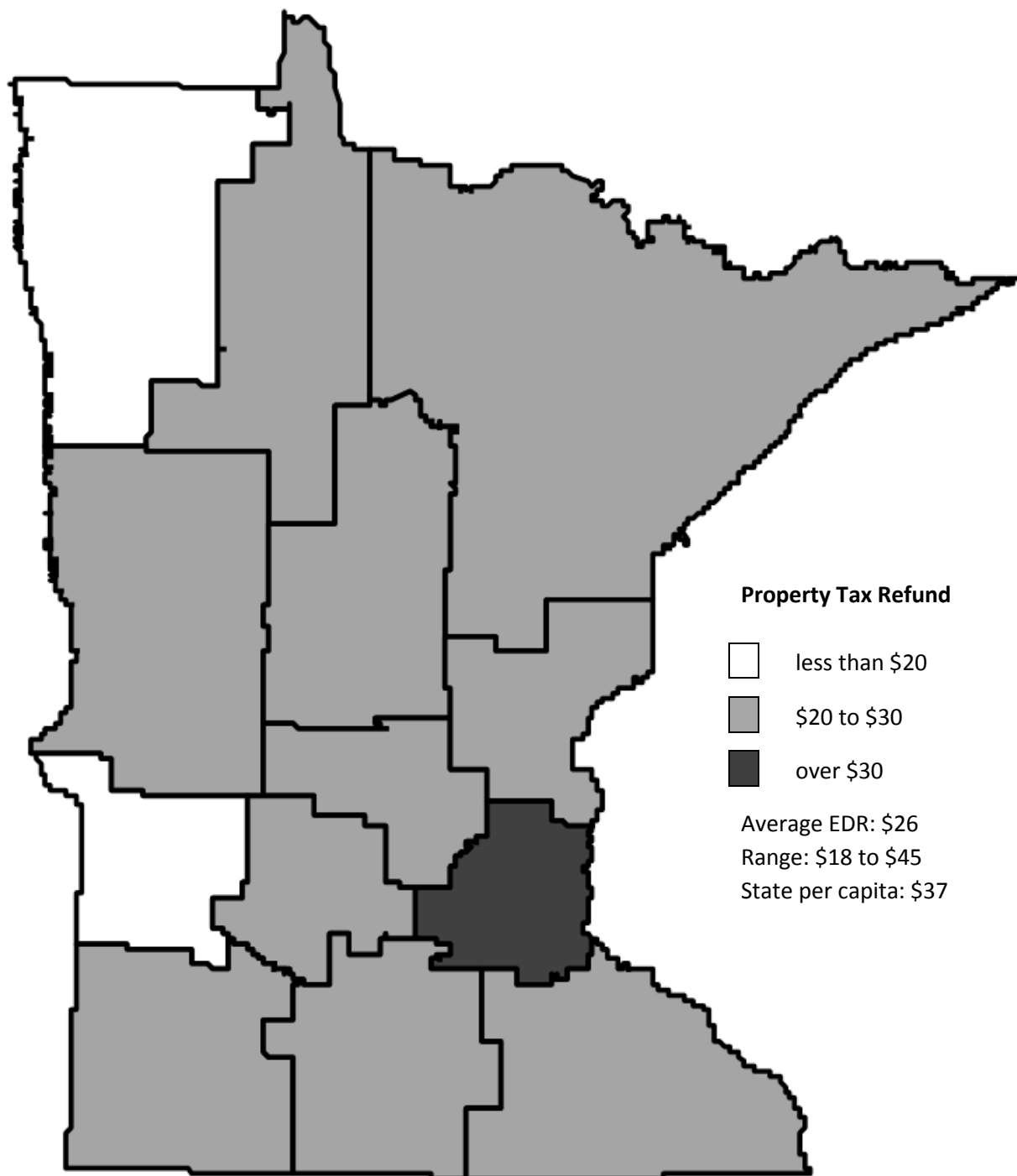
The 2013 Legislature expanded both the homeowner and renter property tax refunds. The legislature decreased the threshold percentages for renters to be no higher than those for homeowners and increased the maximum refund for renters to \$2,000.

Property tax refund data are from the Department of Revenue. The department is unable to identify the county from which a claim is filed for about 5 percent of 2010 claims. This report apportioned these claims to counties based on each county’s share of total claims.

## Property Tax Refund for Renters per capita, 2010 (filed 2011) by County



**Property Tax Refund for Renters per capita, 2010 (filed 2011)  
by Economic Development Region**



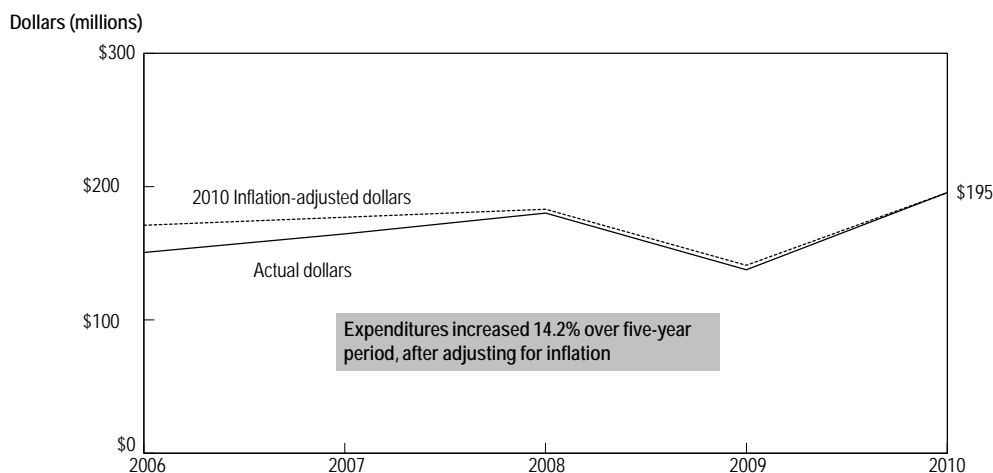
## The Past Five Years of Property Tax Refund for Renters

The table below shows the distribution of the property tax refund for renters 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 renters for that same time period in current (actual) and constant (inflation-adjusted) dollars. The property tax refund for renters historical data on this page excludes any targeting data.

### Property Tax Refund for Renters: 2006 (filed 2007) to 2010 (filed 2011)

	Current dollars, in thousands					
	2006	2007	2008	2009	2010	5-Yr. Chg. Aid
<b>State</b>	<b>\$150,603</b>	<b>\$164,482</b>	<b>\$180,047</b>	<b>\$137,551</b>	<b>\$195,387</b>	<b>30%</b>
Northern Regions						
Northwest (1)	1,251	1,394	1,472	1,100	1,541	23
Headwaters (2)	1,360	1,518	1,653	1,257	1,727	27
Arrowhead (3)	7,959	8,706	9,401	7,011	9,546	20
West Central (4)	4,345	4,851	5,235	3,939	5,586	29
Five (5)	3,028	3,341	3,709	2,866	4,073	35
East Central (7E)	2,834	3,181	3,573	2,706	3,773	33
Southern Regions						
Six East (6E)	2,596	2,808	3,027	2,288	3,373	30
Upper MN Valley (6W)	725	770	817	578	832	15
Central MN (7W)	8,861	9,774	10,875	8,161	11,897	34
Southwest (8)	1,899	2,040	2,264	1,668	2,359	24
Nine (9)	4,973	5,470	5,834	4,244	6,046	22
Southeastern MN (10)	10,993	11,830	12,897	9,931	13,961	27
<b>Total Nonmetro</b>	<b>\$50,823</b>	<b>\$55,682</b>	<b>\$60,757</b>	<b>\$45,749</b>	<b>\$64,713</b>	<b>27%</b>
Metro Region						
Hennepin County	48,340	52,621	57,241	44,111	62,056	28
Ramsey County	23,475	25,264	27,562	21,095	30,074	28
Remaining Metro	27,965	30,915	34,486	26,596	38,543	38
<b>Total Metro</b>	<b>\$99,780</b>	<b>\$108,799</b>	<b>\$119,289</b>	<b>\$91,802</b>	<b>\$130,673</b>	<b>31%</b>

### Statewide Property Tax Refund for Renters



# **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**

### **2011 Targeting Refunds: \$1.9 million**

For returns filed in 2011 (for property taxes payable in 2011), 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 23,016 returns filed in 2011 for a total amount of \$1,901,731. The average refund per return was \$83. (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.

Targeting refund amounts can change greatly from one year to the next in any given county. Factors resulting in large fluctuations in refunds in recent years include net tax changes due to volatility in the housing market and the phaseout of limited market value.

Fourteen counties reported fewer than four claims for targeted refunds filed in 2011 by senior/disabled claimants and by nonsenior/nondisabled claimants (Clearwater, Faribault, Lac qui Parle, Lake of the Woods, Mahnomen, Marshall, Norman, Red Lake, Roseau, Sibley, Stevens, Traverse, Waseca, and Wilkin). To protect taxpayer confidentiality, the Department of Revenue is unable to provide detailed counts for these counties. These refunds were included in the totals for “county undesignated.”

The total for which the county is undesignated represents less than 2 percent of all claims. This report apportions these claims to the 87 counties based on each county’s share of refunds.

## The Past Five Years of Targeting Refunds

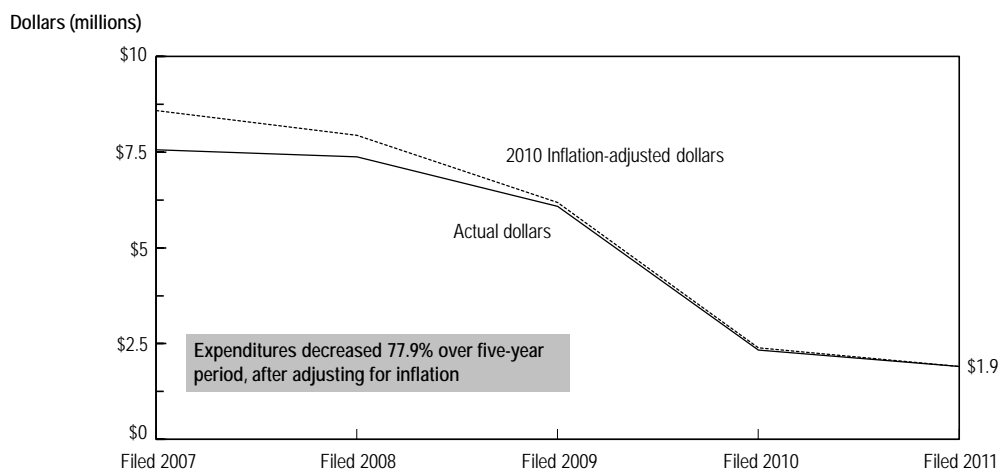
The table below shows the distribution of targeting refunds in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of targeting refund for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Targeting: Filed 2007 through Filed 2011

Current dollars, in thousands

	Filed 2007	Filed 2008	Filed 2009	Filed 2010	Filed 2011
<b>State</b>	<b>\$7,560</b>	<b>\$7,376</b>	<b>\$6,088</b>	<b>\$2,334</b>	<b>\$1,902</b>
Northern Regions					
Northwest (1)	31	58	37	10	4
Headwaters (2)	80	30	36	24	7
Arrowhead (3)	363	275	286	398	148
West Central (4)	132	332	205	82	152
Five (5)	181	123	122	86	51
East Central (7E)	186	251	170	86	24
Southern Regions					
Six East (6E)	135	95	189	79	25
Upper MN Valley (6W)	26	19	20	8	10
Central MN (7W)	536	629	533	205	72
Southwest (8)	93	236	77	18	35
Nine (9)	255	229	148	72	35
Southeastern MN (10)	592	759	468	234	106
<b>Total Nonmetro</b>	<b>\$2,610</b>	<b>\$3,035</b>	<b>\$2,289</b>	<b>\$1,302</b>	<b>\$670</b>
Metro Region					
Hennepin County	1,113	1,245	2,267	482	949
Ramsey County	2,537	1,351	802	196	121
Remaining Metro	1,300	1,745	729	354	162
<b>Total Metro</b>	<b>\$4,950</b>	<b>\$4,341</b>	<b>\$3,798</b>	<b>\$1,032</b>	<b>\$1,231</b>

### Targeting Refunds





## **Property Tax Data**

# Market Value Agricultural Credit

## Program Description

The 2001 Legislature created a new market value agricultural credit for all agricultural homestead property. The credit took effect for taxes payable in 2002 and was enhanced by the 2002 Legislature for taxes payable in 2003 and thereafter.

For agricultural homestead property with a taxable market value of \$115,000 or less, the credit is equal to 0.3 percent of the taxable market value of the property. For agricultural homestead property with a value between \$115,000 and \$345,000, the credit is equal to \$345 minus 0.05 percent of the value over \$115,000. For property with a value over \$345,000, the credit is equal to \$230. This credit does not apply to the value of the house, garage, and one acre of agricultural homestead property.

## Payable 2011 Aid Amount and Reporting: \$23.4 million

In payable 2011, the amount of the credit appearing on property tax statements was \$23.7 million. Legislative action reduced the amount actually paid to local governments to \$23.4 million.

For taxes payable in 2003 to 2006 and 2008 to 2011, 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 received the credit. Throughout this report, the credit amounts shown are after the reductions in compensation resulting from state budget shortfalls. This is a change from some previous years' reports, which showed the full amount before reductions.

### Market Value Agricultural Credit: Payable 2011

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	1,579	6.7%
	Headwaters (2)	874	3.7
	Arrowhead (3)	942	4.0
	West Central (4)	2,550	10.9
	Five (5)	2,059	8.8
	East Central (7E)	1,935	8.3
Southern Regions	Six East (6E)	1,321	5.6
	Upper MN Valley (6W)	937	4.0
	Central MN (7W)	2,095	8.9
	Southwest (8)	2,043	8.7
	Nine (9)	2,290	9.8
	Southeastern MN (10)	3,684	15.7
<b>Total Nonmetro</b>		<b>\$22,310</b>	<b>95.3%</b>
Metro Region	Hennepin County	126	0.5
	Ramsey County	1	0.0
	Remaining Metro	976	4.2
<b>Total Metro</b>		<b>\$1,103</b>	<b>4.7%</b>
<b>State Total</b>		<b>\$23,413</b>	<b>100.0%</b>

# Market Value Homestead Credit

## Program Description

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

The credit applies to each homestead property and appears on the tax statement as a subtraction from gross tax. 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, and 2008 to 2011, 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 received the credit. Throughout this report, the credit amounts shown are the amounts paid by the state to local governments after any reductions due to state budget shortfalls or unallotments. Some previous years' reports showed the full amount before reductions.

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

The market value homestead 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 that the taxpayer must pay to the county for distribution to local governmental units.

## Credit Amount and Reporting

### **Payable 2011 Aid Market Value Homestead Credit: \$156.5 million**

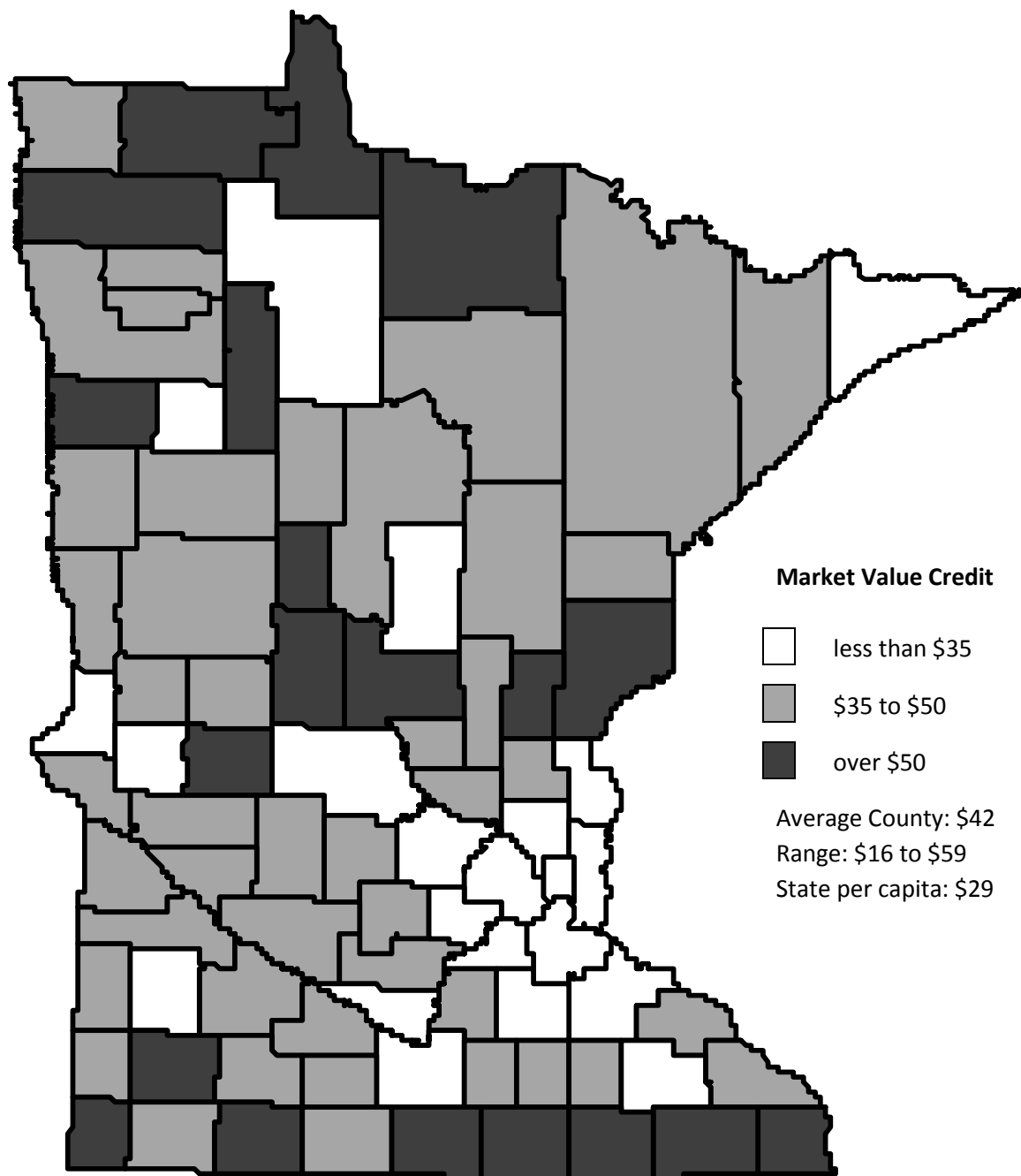
In payable 2011, the amount of the credit appearing on property tax statements was \$291.2 million. Legislative action reduced the amount actually paid to local governments to \$156.5 million.

## Recent Law Changes

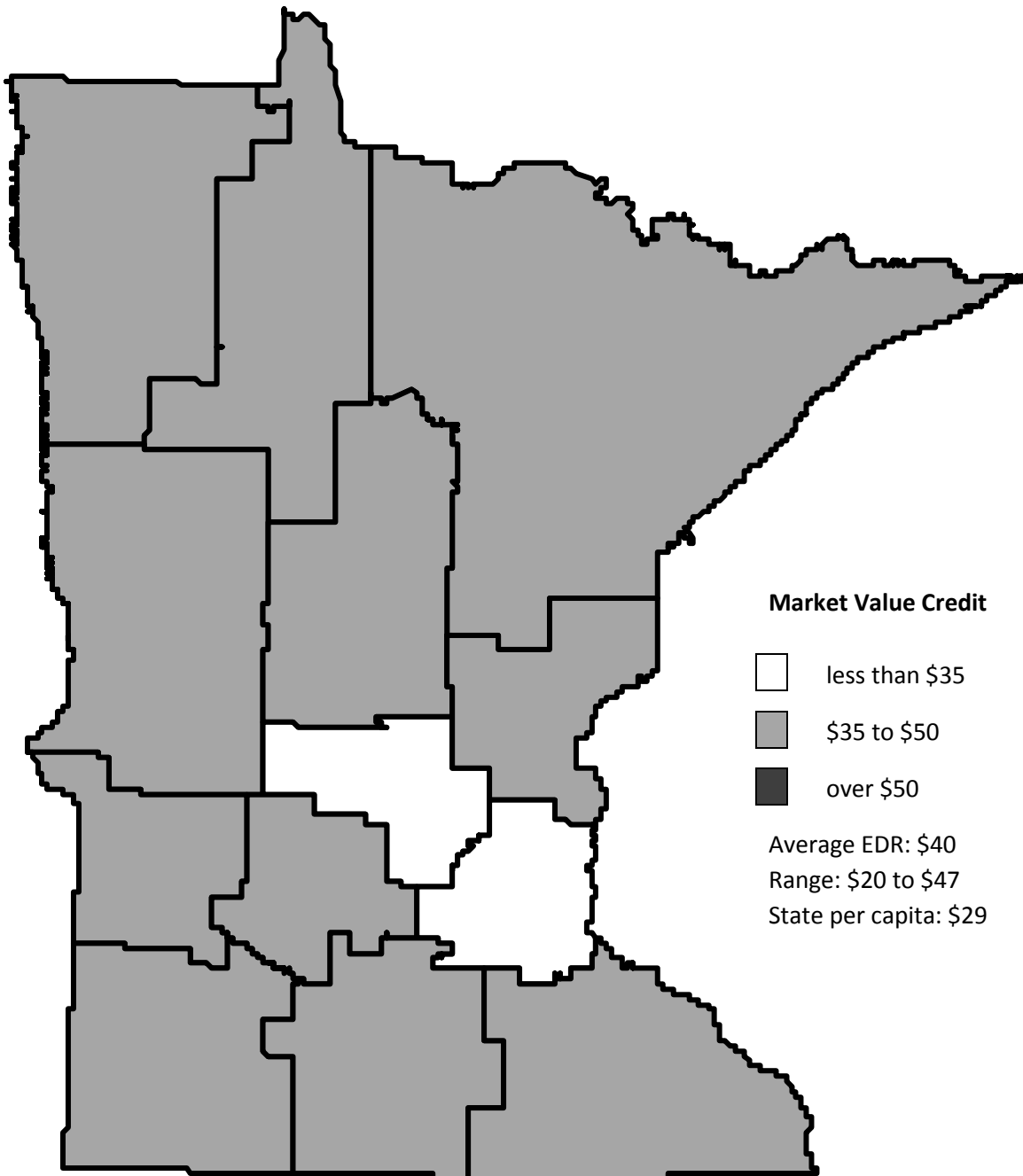
In 2011 the homestead market value credit was repealed and replaced with a valuation exclusion. The last year the credit was in effect was for taxes payable in 2011; this is the last version of this report that will show the credit.

For comparability across years, the historical data on page 56 show amounts actually paid.

## Market Value Homestead Credit per capita, 2011 by County



## Market Value Homestead Credit per capita, 2011 by Economic Development Region



## The Past Five Years of the Market Value Homestead Credit

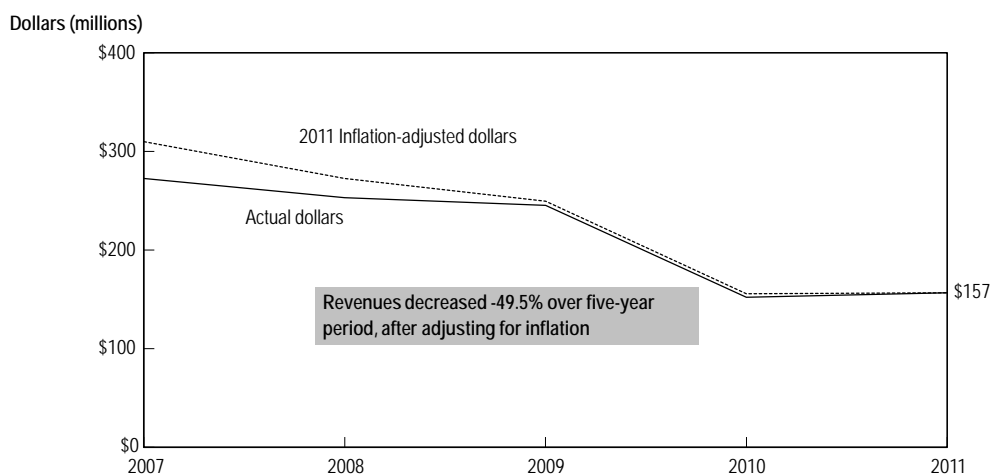
The table below shows the distribution of market value homestead credit in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of market value homestead credit tax for that same period in current (actual) and constant (inflation-adjusted)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

### Market Value Homestead Credit: Tax Years 2007 to 2011

Current dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Tax
<b>State</b>	<b>\$272,673</b>	<b>\$253,205</b>	<b>\$245,395</b>	<b>\$152,150</b>	<b>\$156,513</b>	<b>-43%</b>
Northern Regions						
Northwest (1)	5,720	5,838	5,889	3,960	4,003	-30
Headwaters (2)	4,845	4,814	4,660	3,343	3,383	-30
Arrowhead (3)	22,725	22,268	21,456	13,543	13,766	-39
West Central (4)	14,958	14,755	14,239	9,409	9,467	-37
Five (5)	11,215	10,738	10,167	7,098	7,120	-37
East Central (7E)	9,993	9,655	9,437	6,813	7,098	-29
Southern Regions						
Six East (6E)	8,420	8,237	7,980	5,010	5,033	-40
Upper MN Valley (6W)	3,307	3,398	3,364	2,035	2,018	-39
Central MN (7W)	21,230	20,081	19,670	13,101	13,573	-36
Southwest (8)	8,191	8,342	8,267	5,171	5,161	-37
Nine (9)	15,513	15,308	14,893	9,072	9,131	-41
Southeastern MN (10)	32,242	31,462	30,918	19,070	19,217	-40
<b>Total Nonmetro</b>	<b>\$158,359</b>	<b>\$154,897</b>	<b>\$150,939</b>	<b>\$97,625</b>	<b>\$98,970</b>	<b>-38%</b>
Metro Region						
Hennepin County	44,497	38,617	37,516	16,902	18,152	-59
Ramsey County	20,792	18,874	19,031	10,915	11,490	-45
Remaining Metro	49,025	40,818	37,909	26,708	27,901	-43
<b>Total Metro</b>	<b>\$114,315</b>	<b>\$98,308</b>	<b>\$94,457</b>	<b>\$54,526</b>	<b>\$57,543</b>	<b>-50%</b>

### Market Value Homestead Credit



# Miscellaneous Property Tax Credits

## Payable 2011 Miscellaneous Credits: \$24.9 million

The total of the miscellaneous property tax credits for 2011 is \$24.9 million. This includes the taconite homestead credit, disparity reduction credit, power line credit, agricultural preserves credit, county conservation credit, disaster credits, and the bovine tuberculosis credit. A statewide breakdown of these miscellaneous credits is shown below.

Type of Credit	Amount
Taconite Homestead Credit	\$16,652,491
Disparity Reduction Credit <sup>6</sup>	6,279,233
Power Line Credit	87,516
Agricultural Preserves Credit	572,794
County Conservation Credit	197,646
State Disaster Credit	605,326
Local Option Disaster Credit	109,921
Bovine TB Credit	423,722
<b>Total</b>	<b>\$24,928,649</b>

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, capped at \$289.80 per homestead, or 66 percent, capped at \$315.10 per household. 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. About two-thirds of the credit, \$11.5 million, is paid from proceeds of the taconite production tax, while \$5.2 million is paid from the state general fund. The portion paid from the general fund is referred to as the supplemental homestead credit. The mobile home taconite homestead credit and any adjustment amounts for prior years are not included in the amounts shown.

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<sup>6</sup> A disparity reduction credit was established by the 1988 Legislature to provide additional property tax relief in the border cities of Breckenridge, Dilworth, East Grand Forks, and Moorhead. The credit applies to class 4a apartments with four or more units, and commercial, industrial, and public utility land and buildings. The credit is the amount by which the net tax exceeds a 2.3 percent effective tax rate for apartments, commercial, industrial, and public utility land and buildings.

### Miscellaneous Property Tax Credits: Payable 2011

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$1,387	5.6%
	Headwaters (2)	39	0.2
	Arrowhead (3)	15,495	62.2
	West Central (4)	5,316	21.3
	Five (5)	1,369	5.5
	East Central (7E)	17	0.1
Southern Regions	Six East (6E)	7	0.0
	Upper MN Valley (6W)	0	0.0
	Central MN (7W)	36	0.1
	Southwest (8)	0	0.0
	Nine (9)	373	1.5
	Southeastern MN (10)	305	1.2
<b>Total Nonmetro</b>		<b>\$24,343</b>	<b>97.7%</b>
Metro Region	Hennepin County	94	0.4
	Ramsey County	0	0.0
	Remaining Metro	491	2.0
<b>Total Metro</b>		<b>\$585</b>	<b>2.3%</b>
<b>State Total</b>		<b>\$24,929</b>	<b>100.0%</b>

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

County	Taconite Credit
Aitkin	\$874,517
Cook	509,772
Crow Wing	1,168,684
Itasca	4,224,686
Koochiching	3,162
Lake	1,136,674
St. Louis	8,734,996
<b>Total</b>	<b>\$16,652,491</b>



# Property Values, Levies, and Tax Rates

## Statewide Property Value: Assessment Year 2010, Taxes Payable in 2011

**Market Value: \$560 billion**  
**Net Tax Capacity: \$6.25 billion**

The total market value for taxes payable in 2011 is \$560 billion, and the total net tax capacity is \$6.25 billion.<sup>7</sup> Net tax capacity is the tax base that results after class rates have been applied to market values. The total referendum market value for the state is \$447 billion. Referendum market value is the total market value excluding the value of agricultural and seasonal-recreational property, and is the base used for most referendum levies.

## Payable 2011 Net Property Tax Levy Before Credits: \$8.36 billion

The payable 2011 net property tax levy made by each type of taxing district is shown in the following table (excluding special assessments). The table includes \$6,767 million of local net tax capacity levy, \$795 million of market value levy, and \$797 million of state general levy. The statewide, region, and county tables show the net tax capacity levy and the market value levy combined by jurisdiction type, except they show the school district net tax capacity and referendum market value levies separately. The school district referendum market value levy is \$760 million, nearly all of the \$795 million in total statewide market value levy. “Special taxing districts” include the Metropolitan Council, regional transit authorities, hospital districts, port authorities, watershed districts, etc.

Type of Taxing District	Payable 2011 Net Property Tax Levy (dollars in millions)	Percent
<b>County</b>	<b>\$2,649</b>	<b>31.7%</b>
<b>City/Town:</b>	<b>2,085</b>	<b>25.0</b>
City	\$1,868	
Town	217	
<b>School District</b>	<b>2,233</b>	<b>26.7</b>
<b>Miscellaneous Districts:</b>	<b>594</b>	<b>7.1</b>
Special Taxing Districts	315	
Tax Increment Financing	280	
<b>State</b>	<b>797</b>	<b>9.5</b>
<b>Total, all districts</b>	<b>\$8,358</b>	<b>100.0%</b>

Note that in the statewide, region, and county tables (sections 2 to 4 of the report), the fiscal disparities levy is included in the “Miscellaneous District Levy,” since that is how it is reported to the Department of Revenue. A detailed breakdown of that levy by type of taxing jurisdiction by county is not available, while in the table above the fiscal disparities levy is included in the totals for the various jurisdiction types statewide.

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<sup>7</sup> The state totals exclude \$502 million of market value and \$10 million of net tax capacity that is located in JOBZ zones and exempt from most property taxes.

## **Payable 2011 Net Property Taxes Payable: \$8.15 billion**

“Net property tax levy” is the amount levied before reductions for state-paid property tax credits. The net property tax payable, which is the amount that appears on property tax statements, is \$8,154 million, which is the total levy of \$8,359 million minus property tax credits of \$205 million.

## **Payable 2011 Average Tax Rate Calculations**

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

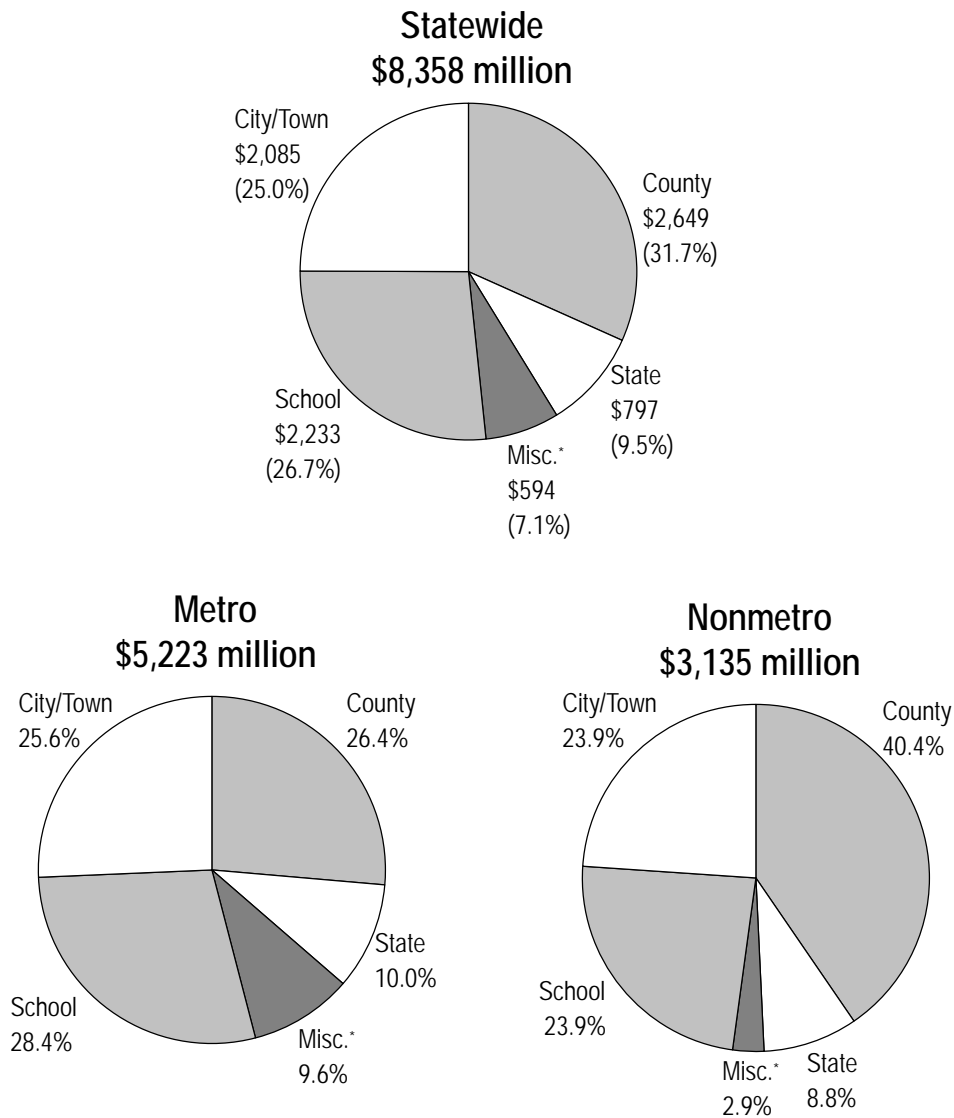
The tables show separate average tax rates for the net tax capacity levy and the referendum market value levy.

For purposes of the net tax capacity tax rate calculation:

- “levy” includes the tax increment financing levy and the fiscal disparities 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 disparities adjustments.

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

## Payable 2011 Property Tax Levies by Type of Taxing District



House Research Graphics

\* Miscellaneous includes special taxing districts, tax increment financing, and power line levies, but excludes the fiscal disparities distribution levy, which in this graph 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 2010 tax base (filed in 2011) is federal taxable income with minor modifications, including the addition of interest earned on bonds issued by non-Minnesota state and local governments, and subtractions for military pay, charitable contributions of nonitemizers, and certain dependent education expenses. Rates applied in 2010 ranged from 5.35 percent to 7.85 percent. In 2010, 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 \$1,762.

## Tax Amount and Reporting

**2010 Filed 2011 Individual Income Tax:   \$6.9 billion**  
**\$6.5 billion from residents**

The total amount of the 2010 individual income tax returns filed in 2011 is \$6,899.6 million. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence. The state total includes \$368.9 million of individual income taxes collected from returns filed by nonresident taxpayers, which was not allocated to the counties in this report, resulting in a net amount of \$6,530.7 million collected from Minnesota residents.

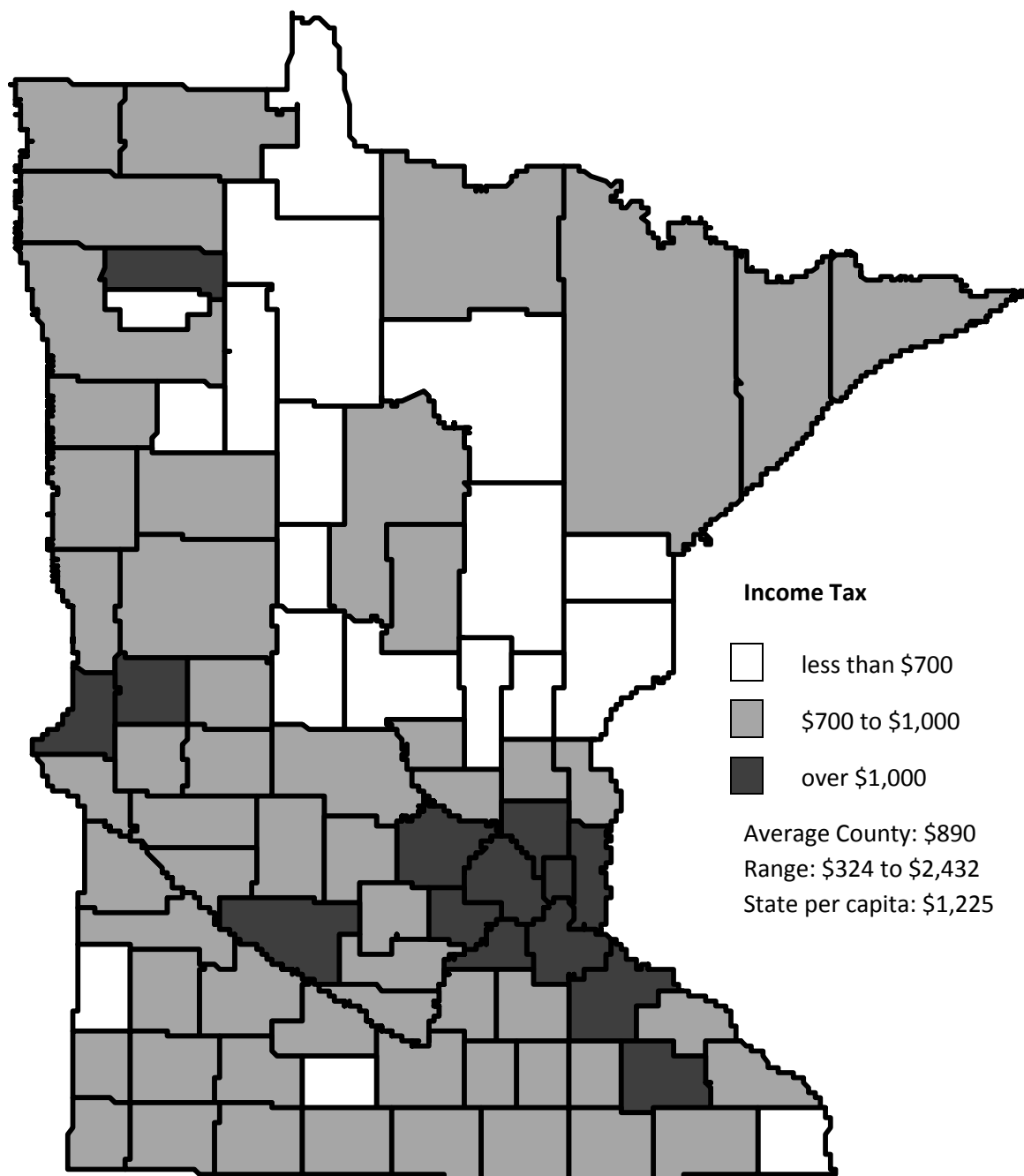
Individual income tax data was obtained from the Department of Revenue.

## Recent Law Changes

Minnesota has conformed with all major changes made in the federal tax code through tax year 2014, except that Minnesota does not allow the additional standard deduction amount for married filers for tax years 2011 to 2013. Instead, Minnesota taxpayers were required to add the additional deduction amount to state taxable income.

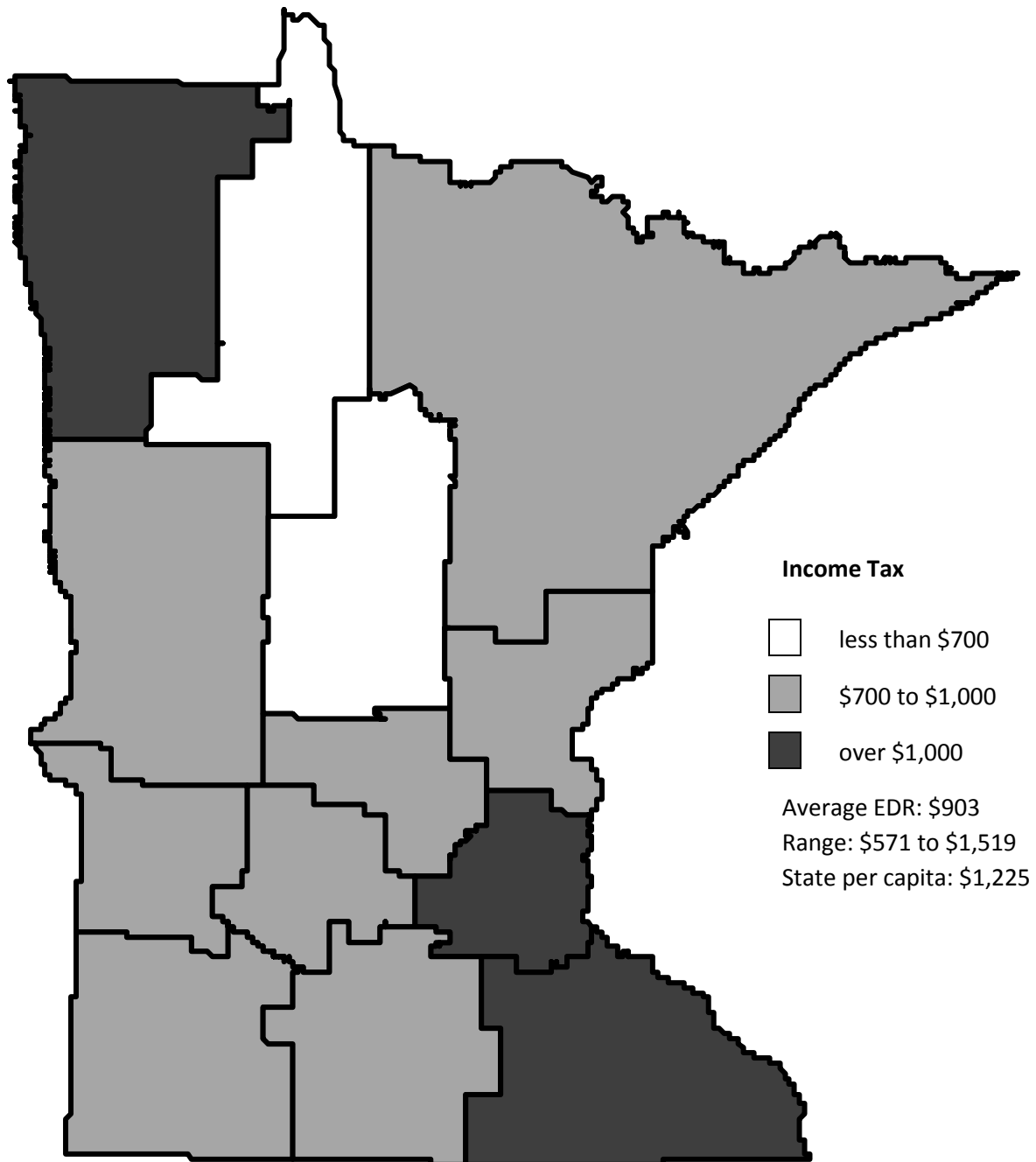
Effective in tax year 2013, Minnesota added a fourth rate of 9.85 percent. The new rate applies to taxable income in excess of \$250,000 for married joint filers, \$150,000 for single filers, and \$200,000 for head of household filers.

## Individual Income Tax per capita, 2010 by County\*



\*Minnesota residents only.

## Individual Income Tax per capita, 2010 by Economic Development Region\*



\*Minnesota residents only.

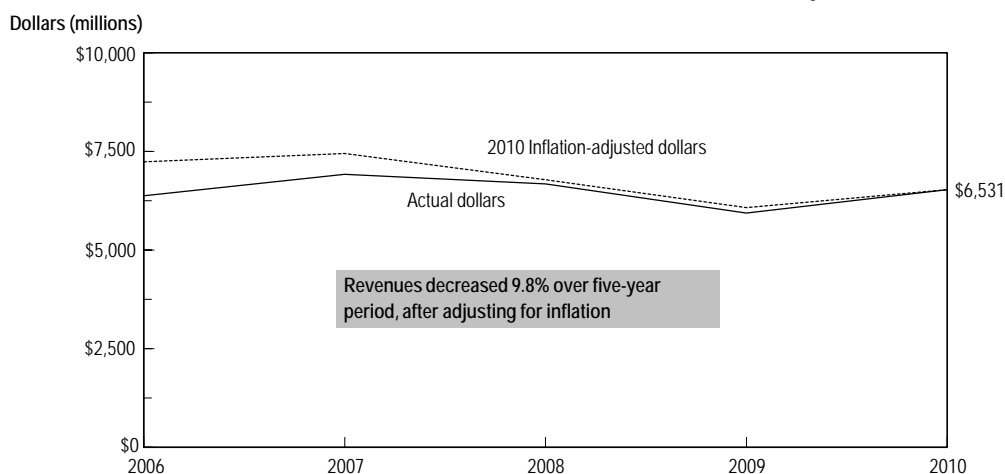
## The Past Five Years of Individual Income Tax

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: Tax Years 2006 to 2010 Current dollars, in thousands

	2006	2007	2008	2009	2010	5-Yr. Chg. Tax
<b>State</b>	<b>\$6,372,357</b>	<b>\$6,918,636</b>	<b>\$6,674,140</b>	<b>\$5,933,287</b>	<b>\$6,530,689</b>	<b>2%</b>
Northern Regions						
Northwest (1)	78,529	83,106	88,706	76,817	93,382	19
Headwaters (2)	46,227	47,246	46,891	45,427	47,907	4
Arrowhead (3)	250,751	270,413	266,483	242,402	255,344	2
West Central (4)	169,223	186,828	193,569	169,687	189,085	12
Five (5)	112,999	119,626	109,363	98,586	109,722	-3
East Central (7E)	123,479	128,195	125,780	114,912	121,766	-1
Southern Regions						
Six East (6E)	103,681	109,559	110,838	98,582	104,120	0
Upper MN Valley (6W)	46,306	52,868	52,275	39,584	41,333	-11
Central MN (7W)	382,680	411,391	395,073	361,913	380,546	-1
Southwest (8)	86,626	93,822	101,779	92,919	100,709	16
Nine (9)	200,011	209,447	210,606	186,768	200,843	0
Southeastern MN (10)	475,143	511,395	506,687	470,640	522,162	10
<b>Total Nonmetro</b>	<b>\$2,075,654</b>	<b>\$2,223,896</b>	<b>\$2,208,051</b>	<b>\$1,998,236</b>	<b>\$2,166,919</b>	<b>4%</b>
Metro Region						
Hennepin County	2,071,810	2,289,970	2,180,059	1,842,641	2,108,599	2
Ramsey County	587,561	633,128	589,838	530,568	565,115	-4
Remaining Metro	1,637,332	1,771,642	1,696,193	1,561,841	1,690,057	3
<b>Total Metro</b>	<b>\$4,296,703</b>	<b>\$4,694,740</b>	<b>\$4,466,089</b>	<b>\$3,935,050</b>	<b>\$4,363,770</b>	<b>2%</b>

### 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 and taxable services purchased from any retailer, unless the Minnesota sales tax was already paid on these items. Since July 1, 2009, the state sales and use rate has been 6.875 percent.

Major exemptions include: food consumption off premises, clothing, prescribed and nonprescribed drugs and medications, 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 vehicle purchases subject to the 6.5 percent sales tax on motor vehicles, materials used or consumed in agricultural or industrial production, textbooks, residential heating fuels and water services, and industrial capital equipment.

## Tax Amount and Reporting

**Calendar Year 2011 Sales/Use Tax: \$4.9 billion (gross)**  
**\$4.7 billion (net after refunds)**  
**\$4.0 billion from residents and**  
**in-state sellers**

A total of \$4,924.7 million in state sales/use taxes was collected during calendar year 2011. The net amount of sales/use tax after the reduction of capital equipment refunds of \$190.1 million<sup>8</sup> was \$4,734.6 million. Of the \$4.7 billion in net sales taxes, about \$759 million was collected from returns filed by out-of-state vendors, resulting in \$4.0 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 remitted by out-of-state sellers.

The sales tax amounts contained in this report exclude any local sales taxes that cities impose. Local sales taxes are used primarily to support specific capital projects. As of December 2011, the cities of Albert Lea, Austin, Baxter, Bemidji, Brainerd, Clearwater, Hermantown, Mankato, Minneapolis, New Ulm, North Mankato, Proctor, Rochester, St. Paul, Two Harbors, Willmar, Worthington, 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; Hennepin County imposed a 0.15 percent general sales tax; and a Transit Improvement Area consisting of Anoka, Dakota, Hennepin, Ramsey, and Washington counties imposed a 0.25 percent general sales tax.

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<sup>8</sup> This includes refunds paid on other exempt purchases where the tax is paid at the time of purchase and then refunded, mainly for some specific capital projects.

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

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

## Recent Law Changes

The tax rate was 3.0 percent in 1967 when the sales tax was enacted. In 1991, an “optional” local sales tax of 0.5 percent was enacted. This “optional” tax was officially rolled into the state tax rate in 1994.

The general rate increased on July 1, 2009, from 6.5 percent to 6.875 percent, following passage of a constitutional amendment at the November 2008 election. The amendment dedicated the 0.375 percentage point increase to outdoor heritage, clean water, parks and trails, and arts and cultural heritage.

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 – June 30, 2009	6.5%
July 1, 2009 – present	6.875%

## 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 2011, total capital equipment refunds are \$190.1 million. The data in the historical table and graph on page 72 have been adjusted to reflect refund claims.

## Amounts Not Allocated to Minnesota

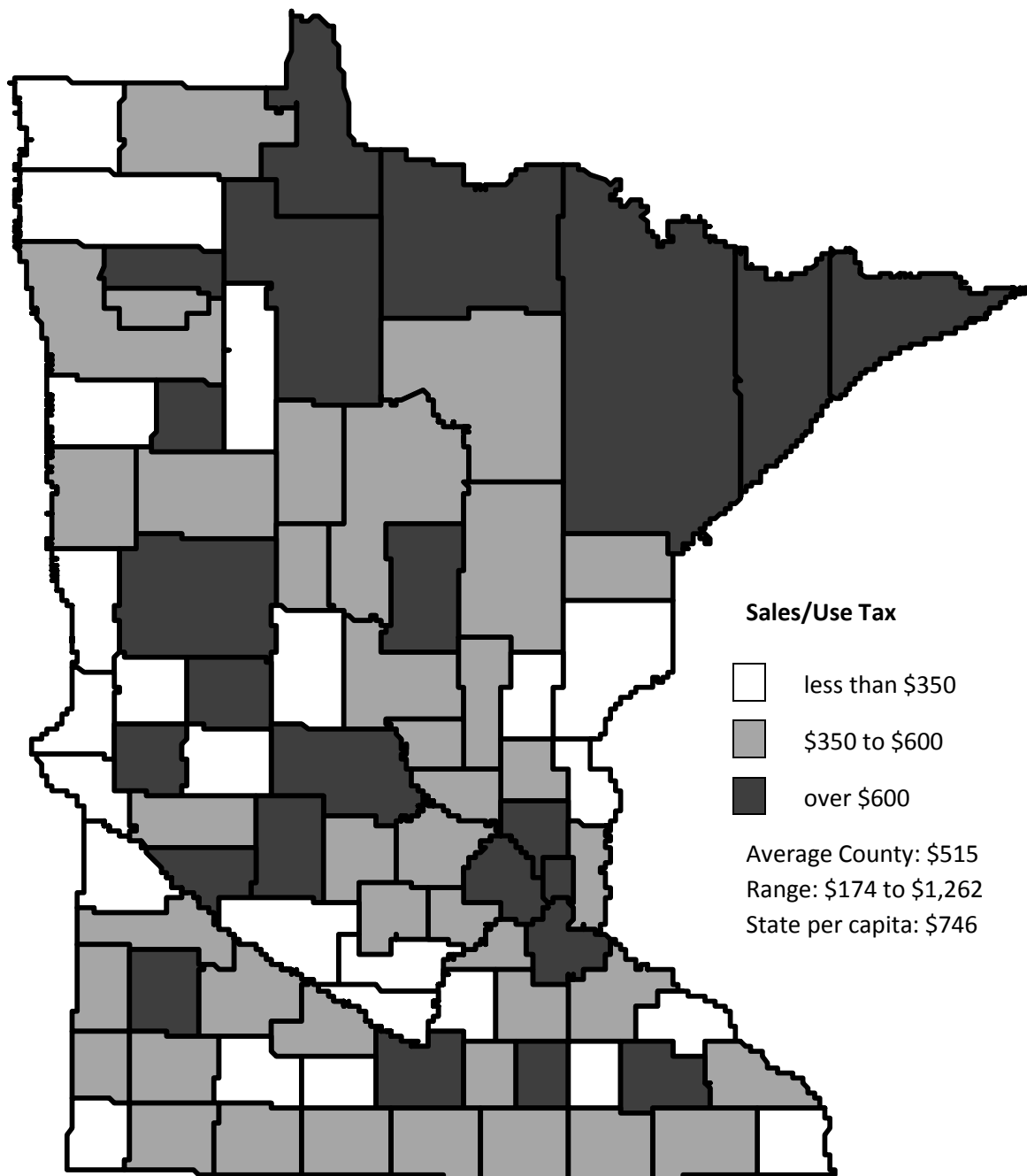
About \$759 million of sales/use taxes are collected from returns filed by out-of-state sellers. This amount was not allocated to Minnesota in this report since the taxpayer’s residence and/or place of business is unknown, nor is it included in the five-year historical table on page 72. The table on the following page lists the amounts and percentages for the last ten years.

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

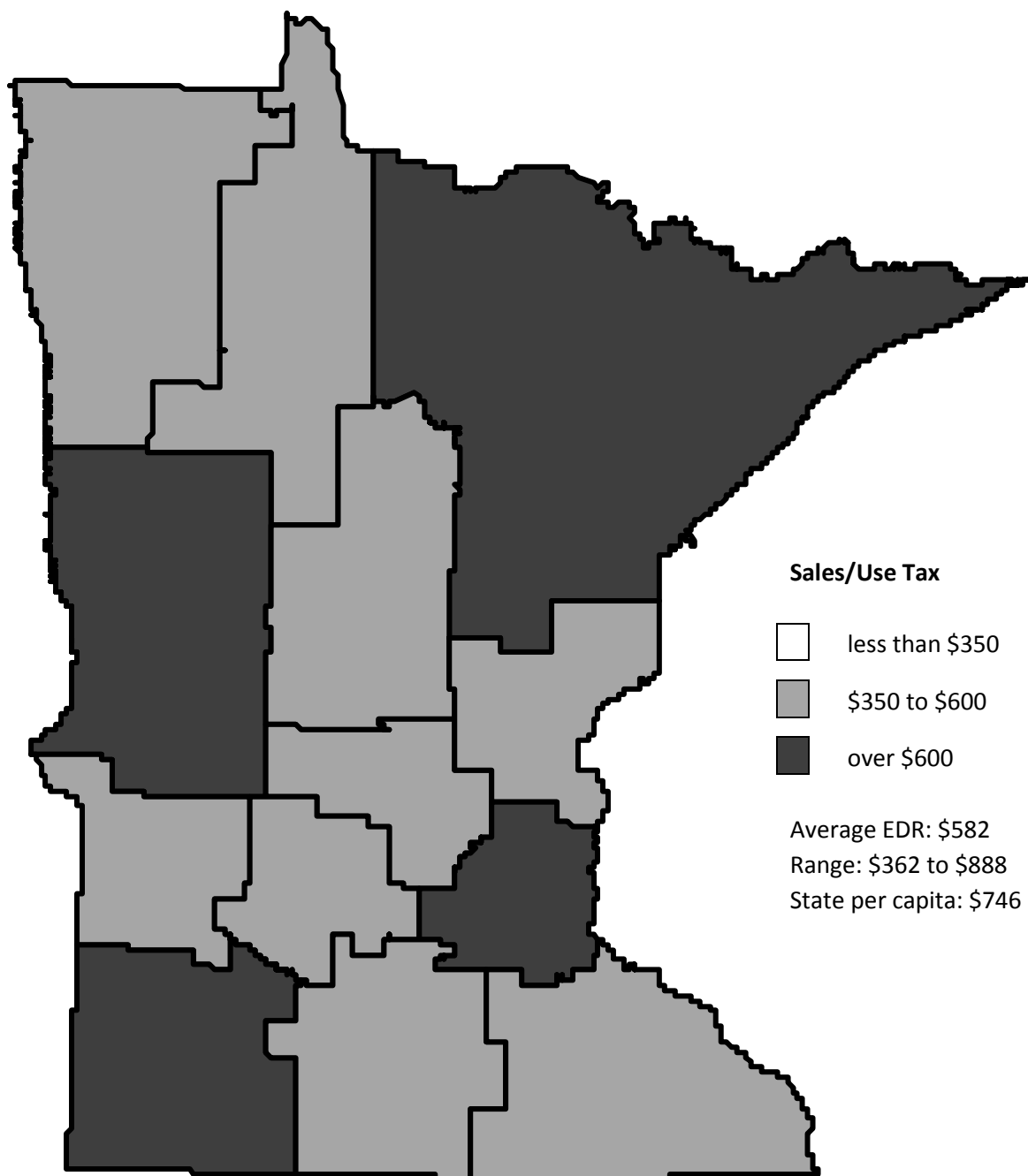
<b>Year</b>	<b>Allocated to Minnesota</b>		<b>Not Allocated to Minnesota</b>		<b>Total</b>
	<b>Amount</b>	<b>Percent</b>	<b>Amount</b>	<b>Percent</b>	
2002 (est.)	3,281,839	85.7	547,051	14.3	3,828,890
2003	3,369,933	86.3	536,793	13.7	3,906,727
2004	3,542,797	85.9	579,820	14.1	4,122,617
2005	3,625,842	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
2008	3,704,922	83.6	725,751	16.4	4,430,673
2009	3,282,128	84.1	620,690	15.9	3,902,818
2010	3,792,834	84.1	719,073	15.9	4,511,908
2011	3,975,604	84.0	758,966	16.0	4,734,571

Most of these dollars are sales made by out-of-state businesses to Minnesota residents, which are reported on a single non-Minnesota return. The amount not allocated to Minnesota has gradually increased from about 14 percent to 16 percent.

## Sales/Use Tax per capita, 2011 by County



## Sales/Use Tax per capita, 2011 by Economic Development Region



## The Past Five Years of Sales/Use Tax

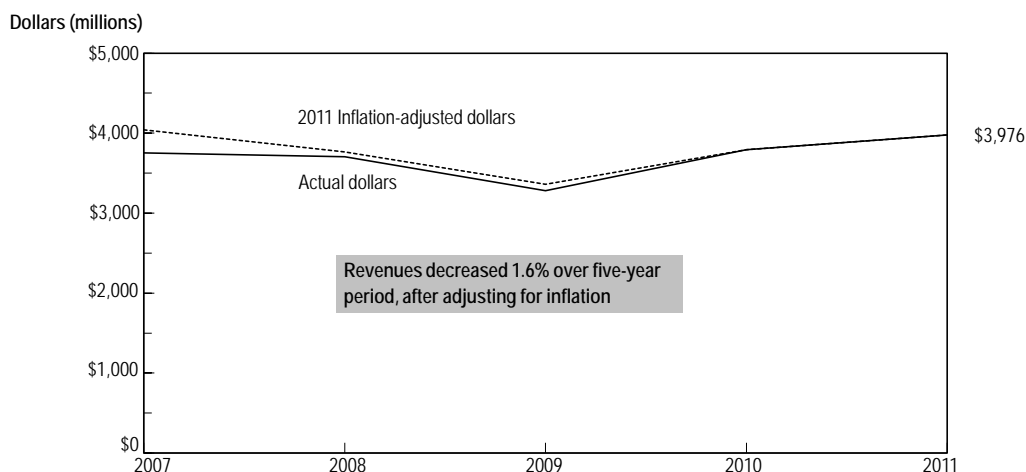
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Sales/Use Tax, Residents and In-State Sellers: Calendar Years 2007 to 2011

Current dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Tax
<b>State</b>	<b>\$3,753,243</b>	<b>\$3,704,922</b>	<b>\$3,282,128</b>	<b>\$3,792,834</b>	<b>\$3,975,605</b>	<b>6%</b>
Northern Regions						
Northwest (1)	33,610	32,590	31,723	36,342	37,344	11
Headwaters (2)	44,779	44,856	43,281	47,072	48,906	9
Arrowhead (3)	229,220	212,034	190,860	225,147	234,675	2
West Central (4)	134,044	129,543	122,858	130,640	135,705	1
Five (5)	94,585	91,392	85,895	93,169	94,576	0
East Central (7E)	56,708	55,878	53,128	58,105	59,309	5
Southern Regions						
Six East (6E)	60,745	60,669	54,376	65,057	69,557	15
Upper MN Valley (6W)	16,802	17,654	16,384	19,118	20,291	21
Central MN (7W)	223,554	211,573	194,241	222,919	235,872	6
Southwest (8)	58,595	61,245	55,808	62,218	73,110	25
Nine (9)	122,698	122,273	114,736	127,896	134,165	9
Southeastern MN (10)	252,641	263,700	237,314	267,180	281,645	11
<b>Total Nonmetro</b>	<b>\$1,327,982</b>	<b>\$1,303,408</b>	<b>\$1,200,604</b>	<b>\$1,354,862</b>	<b>\$1,425,155</b>	<b>7%</b>
Metro Region						
Hennepin County	1,289,995	1,285,032	1,117,487	1,295,300	1,369,147	6
Ramsey County	416,132	419,500	355,761	429,869	444,105	7
Remaining Metro	719,134	696,982	608,277	712,803	737,198	3
<b>Total Metro</b>	<b>\$2,425,262</b>	<b>\$2,401,514</b>	<b>\$2,081,524</b>	<b>\$2,437,972</b>	<b>\$2,550,450</b>	<b>5%</b>

### Statewide Sales/Use Tax, Residents and In-State Sellers





# 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 in lieu of the general state sales tax and is imposed 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 rate is 6.5 percent, the rate of the general state sales tax prior to the 2008 passage of the constitutional amendment that increased the general sales tax rate to 6.875 percent, with the increase dedicated to outdoor heritage, clean water, parks and trails, and arts and cultural heritage. The increase did not apply to 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 following years.

**Allocation of Motor Vehicle Sales Tax Revenues**

	<b>FY 2004-2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012+</b>
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

Note: Allocations for transit in fiscal years 2010-11 are capped at fixed dollar amounts, with any excess under the percentage allocations going to the highway user tax distribution fund.

## Tax Amount and Reporting

### Calendar Year 2011 Motor Vehicle Sales Tax: \$538.5 million

The total 2011 motor vehicle sales tax is \$538.5 million. 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 factors are used in determining an estimated tax amount for each county. First, the number of passenger vehicles and pickup trucks registered in each county in 2011 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 \$538.5 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.<sup>9</sup>

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 percentage points 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.

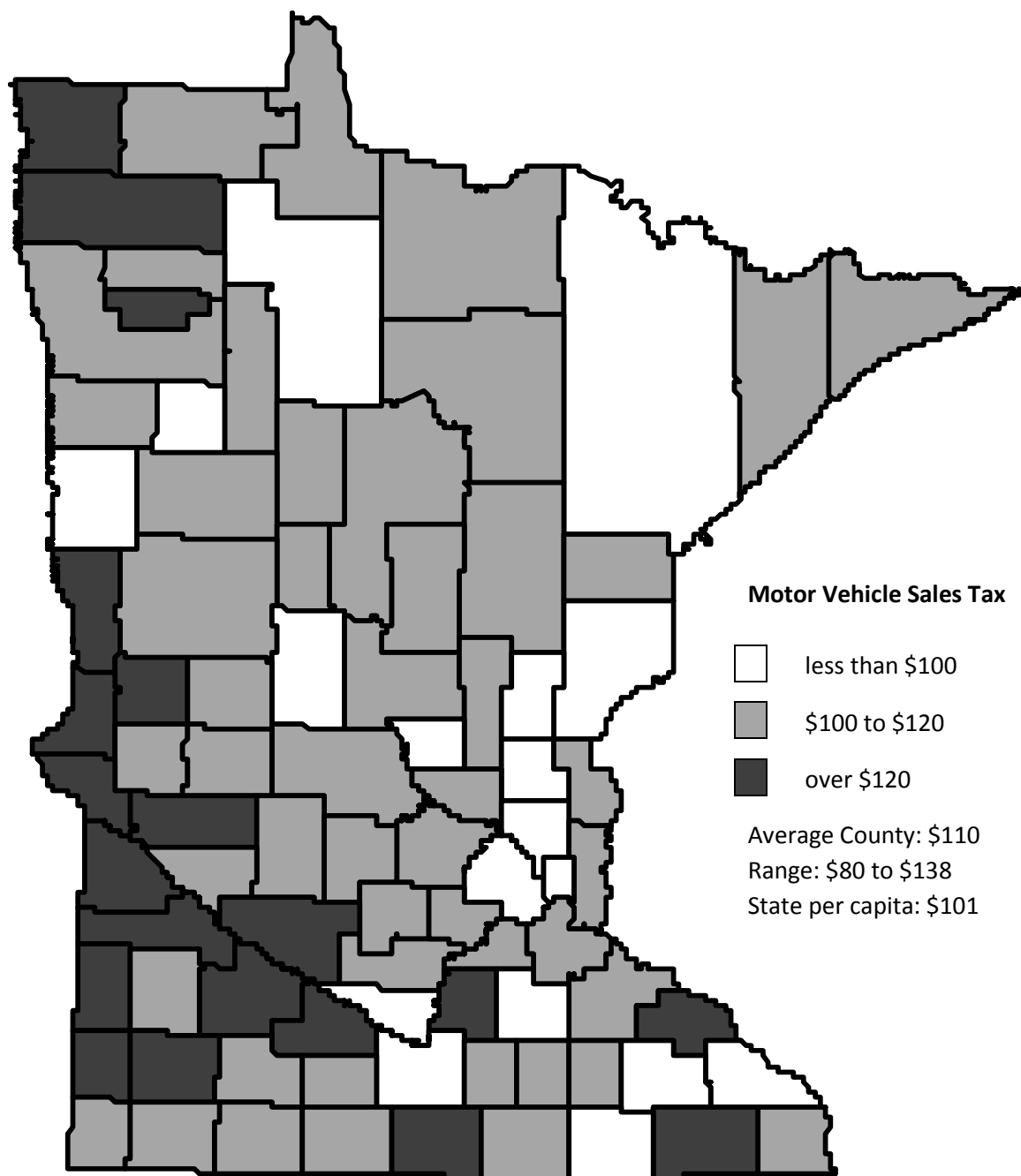
### **2009 Laws:**

As part of the 2010-2011 budget, the motor vehicle sales tax phase-in schedule was adjusted to provide additional funds to both metropolitan and greater Minnesota transit.

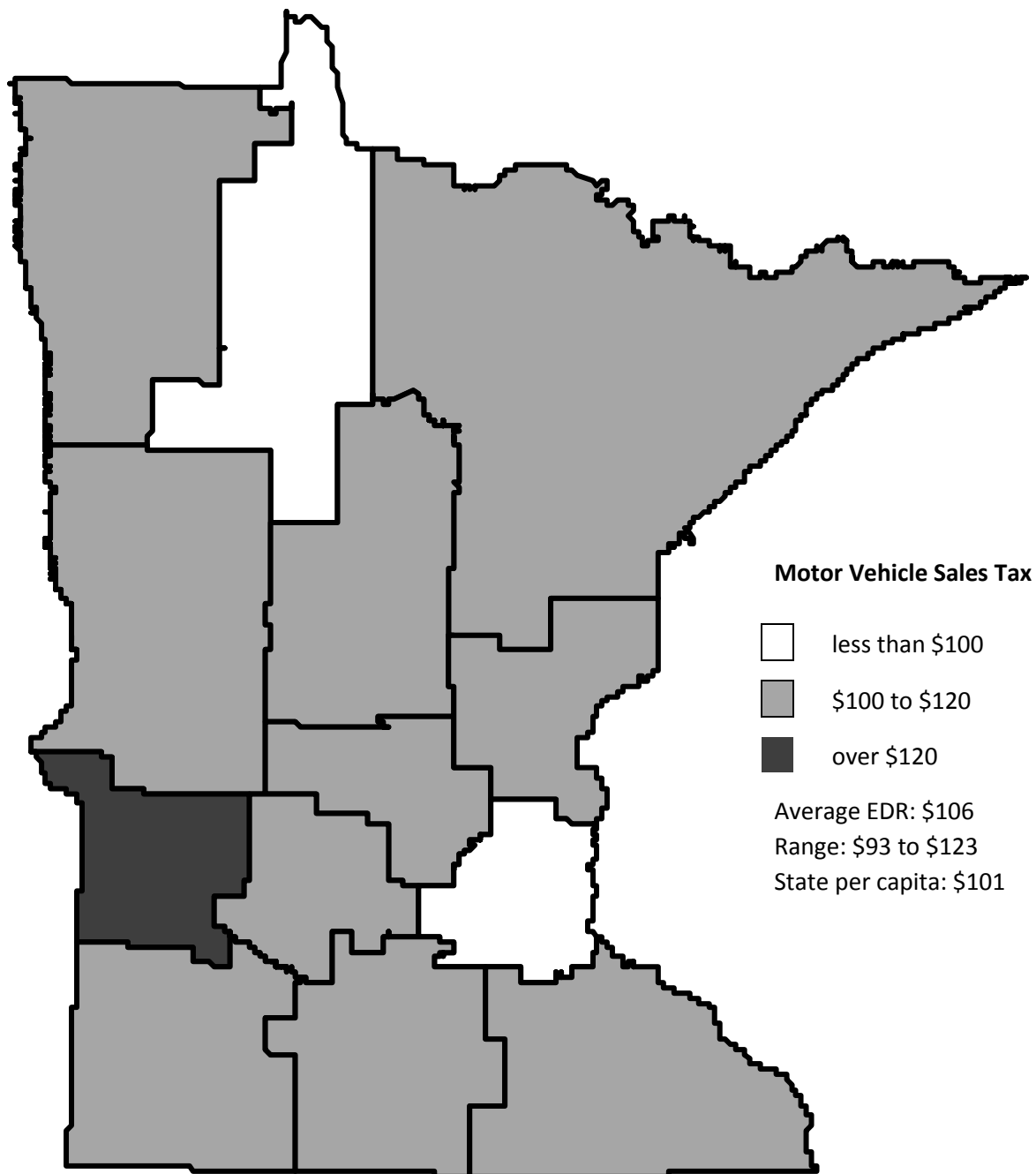
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<sup>9</sup> The 2005 transportation bill (Laws 2005, ch. 88) was vetoed by Gov. Pawlenty, but since constitutional amendments are not subject to veto, the amendment was put before the voters in November 2006.

## Motor Vehicle Sales Tax per capita, 2011 by County



## Motor Vehicle Sales Tax per capita, 2011 by Economic Development Region



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

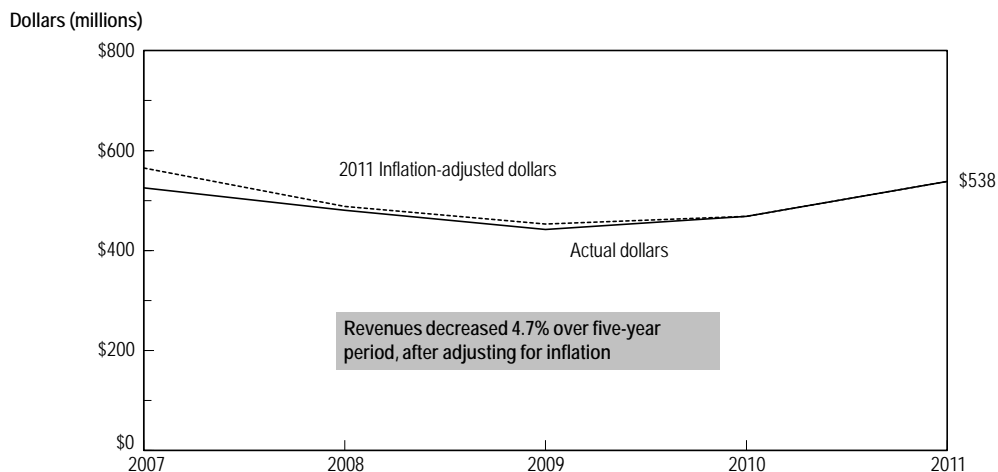
The table below shows the distribution of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle sales tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Motor Vehicle Sales Tax: Calendar Years 2007 to 2011

Current dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Tax
<b>State</b>	<b>\$525,156</b>	<b>\$480,698</b>	<b>\$442,322</b>	<b>\$468,512</b>	<b>\$538,490</b>	<b>3%</b>
Northern Regions						
Northwest (1)	9,530	8,807	8,133	8,677	9,953	4
Headwaters (2)	7,641	6,979	6,416	6,814	7,802	2
Arrowhead (3)	33,323	30,215	27,698	29,198	33,266	0
West Central (4)	22,678	20,845	19,274	20,559	23,591	4
Five (5)	17,384	15,825	14,465	15,201	17,343	0
East Central (7E)	17,964	16,084	14,448	14,973	17,056	-5
Southern Regions						
Six East (6E)	12,795	11,629	10,608	11,206	12,857	0
Upper MN Valley (6W)	5,321	4,877	4,506	4,812	5,521	4
Central MN (7W)	39,035	35,901	33,206	35,358	40,809	5
Southwest (8)	13,010	12,020	11,168	11,909	13,755	6
Nine (9)	24,189	22,001	20,131	21,430	24,549	1
Southeastern MN (10)	49,841	45,498	41,844	44,197	50,608	2
<b>Total Nonmetro</b>	<b>\$252,710</b>	<b>\$230,683</b>	<b>\$211,895</b>	<b>\$224,334</b>	<b>\$257,111</b>	<b>2%</b>
Metro Region						
Hennepin County	109,400	100,115	91,666	97,917	112,930	3
Ramsey County	46,025	41,681	37,676	39,800	45,275	-2
Remaining Metro	117,020	108,218	101,084	106,461	123,174	5
<b>Total Metro</b>	<b>\$272,445</b>	<b>\$250,015</b>	<b>\$230,427</b>	<b>\$244,177</b>	<b>\$281,379</b>	<b>3%</b>

### Statewide Motor Vehicle Sales Tax



# Motor Vehicle Registration Tax

## Program Description

The **motor vehicle registration tax** is imposed annually on each motor vehicle registered in Minnesota to use the public streets and highways. The tax on passenger cars, pickup trucks, and vans is equal to a \$10 flat tax, plus an additional tax of 1.25 percent of a base value that is adjusted using a decreasing percentage of the vehicle's original value as the vehicle gets older (decreasing to a \$25 flat tax for older vehicles).

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.

## Tax Amount and Reporting

### Calendar Year 2011 Motor Vehicle Registration Tax: \$574.4 million

The total motor vehicle registration tax for calendar year 2011 was \$574.4 million. 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 Department of Public Safety estimates of the amount actually remitted from each county.

Revenue from this tax is deposited in the Highway User Tax Distribution Fund. The Minnesota Constitution sets the distribution formula for 95 percent of the money in the fund: of the 95 percent, 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. Allocation of the remaining 5 percent of the fund is determined by the legislature. In 2011 about half of the set-aside was used for town roads and town bridges. The rest went into a "flexible account" that was used for county and city roads, including improvements to former state highways that reverted to local jurisdiction.

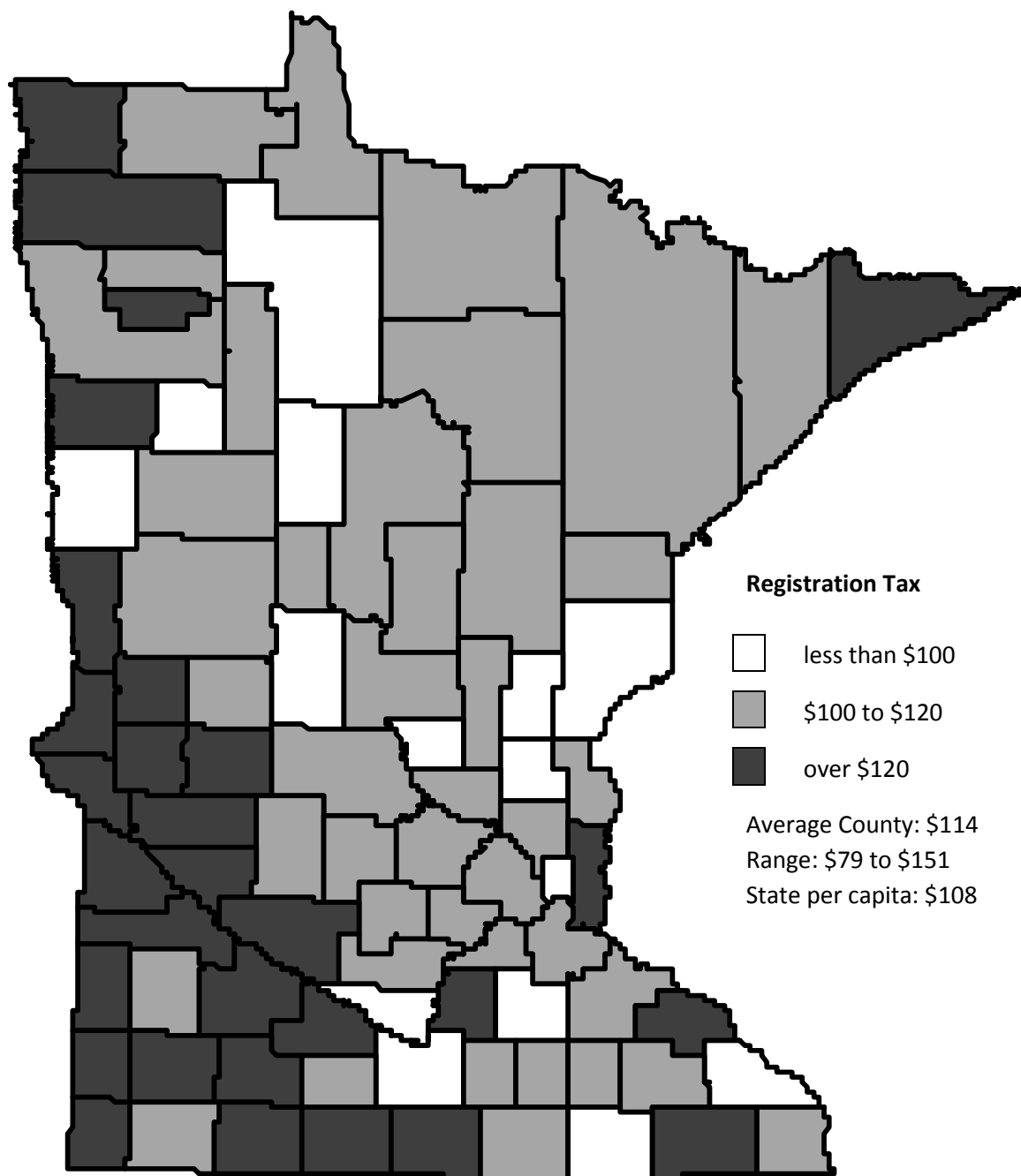
The statewide motor vehicle registration tax amount came from the Department of Revenue.

## Recent Law Changes

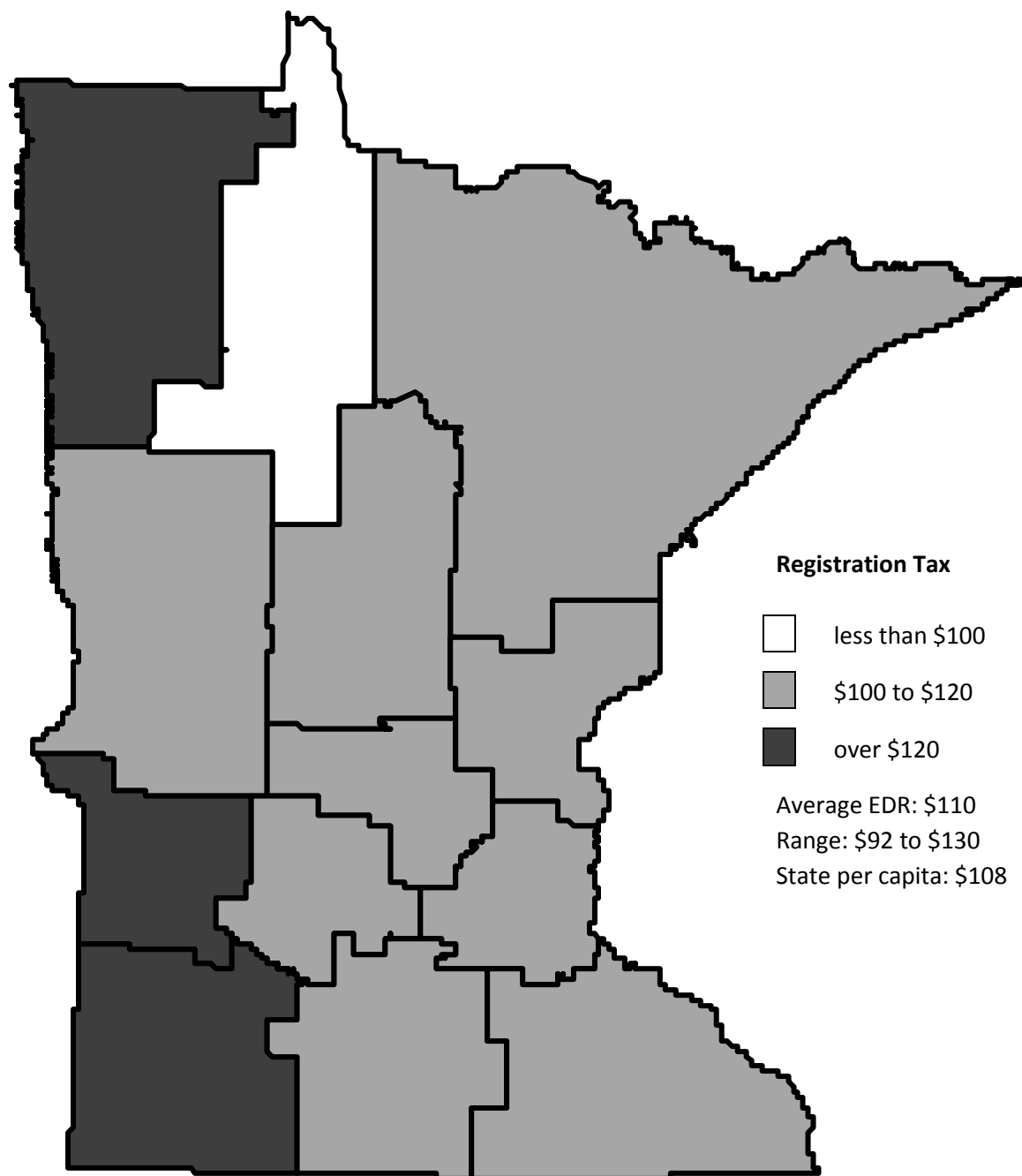
The 2008 Legislature restructured the registration tax for passenger vehicles by:

- eliminating the maximum of \$189 in the first renewal and \$99 in subsequent renewals;
- amending the vehicle depreciation schedule for a vehicle's valuation; 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.

## Motor Vehicle Registration Tax per capita, 2011 by County



## Motor Vehicle Registration Tax per capita, 2011 by Economic Development Region



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

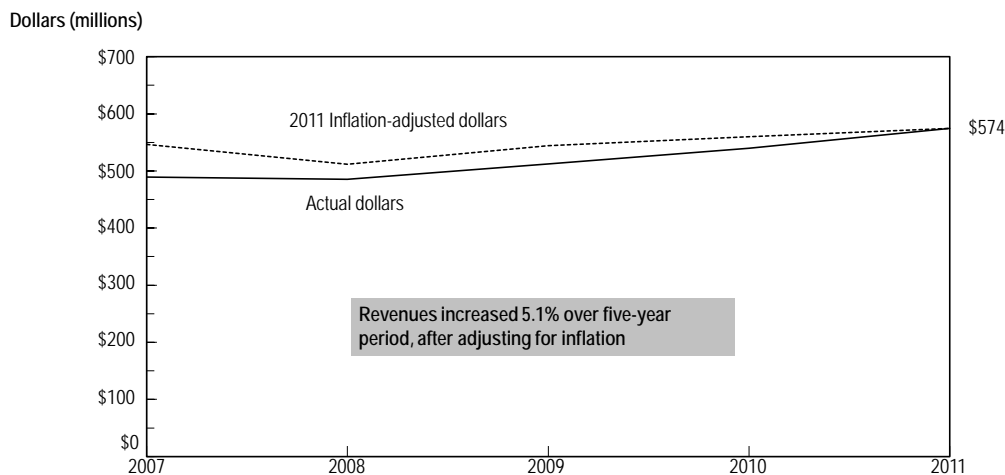
The table below shows the distribution of the motor vehicle registration tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle registration tax for that same time period in current (actual) and constant (inflation-adjusted)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

### Motor Vehicle Registration Tax: Calendar Years 2007 to 2011

Current dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Tax
<b>State</b>	<b>\$489,540</b>	<b>\$485,511</b>	<b>\$512,352</b>	<b>\$539,733</b>	<b>\$574,395</b>	<b>17%</b>
Northern Regions						
Northwest (1)	8,368	8,482	9,055	9,697	10,314	23
Headwaters (2)	6,692	6,591	6,927	7,327	7,741	16
Arrowhead (3)	30,138	29,474	30,922	32,403	34,028	13
West Central (4)	20,126	20,117	21,457	22,872	24,290	21
Five (5)	15,329	15,040	15,676	16,252	17,046	11
East Central (7E)	15,967	15,296	15,509	15,782	16,548	4
Southern Regions						
Six East (6E)	11,388	11,198	11,730	12,387	13,190	16
Upper MN Valley (6W)	4,705	4,728	5,066	5,452	5,836	24
Central MN (7W)	35,999	35,704	37,819	39,952	42,682	19
Southwest (8)	11,474	11,617	12,533	13,424	14,471	26
Nine (9)	21,663	21,349	22,413	23,939	25,520	18
Southeastern MN (10)	45,236	44,716	47,215	49,561	52,526	16
<b>Total Nonmetro</b>	<b>\$227,084</b>	<b>\$224,312</b>	<b>\$236,322</b>	<b>\$249,047</b>	<b>\$264,192</b>	<b>16%</b>
Metro Region						
Hennepin County	105,774	105,157	110,188	117,535	125,915	19
Ramsey County	43,393	42,458	43,502	45,557	47,602	10
Remaining Metro	113,290	113,584	122,340	127,593	136,686	21
<b>Total Metro</b>	<b>\$262,456</b>	<b>\$261,199</b>	<b>\$276,030</b>	<b>\$290,686</b>	<b>\$310,203</b>	<b>18%</b>

### 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. Starting July 1, 2012, the rate on highway motor fuels<sup>10</sup> increased to 28.5 cents per gallon. The highway motor fuels rate was 20 cents per gallon from 1988 to April 1, 2008, with a rate increase phased in from April 1, 2008, to July 1, 2012.

## Tax Amount and Reporting

### Calendar Year 2011 Motor Fuels Tax: \$846.7 million

The total net amount after refunds of the motor fuels tax for calendar year 2011 was \$846.7 million. This is the gross amount before distributions (based on motor fuel use attributed to nonhighway use) to snowmobile, motorboat, forest roads, and all-terrain vehicles (ATV) accounts.<sup>11</sup>

The motor fuels tax goes into the Highway User Tax Distribution Fund and is dedicated for highway use. (See page 79 for description of the allocation of the Highway User Tax Distribution Fund.)

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 on the total number of vehicle miles traveled in each county in 2011 as a proportion of the total vehicle miles traveled within the state in 2011.

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

## 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 phased in to 28.5 cents per gallon on July 1, 2012, as shown in the following table. In 2009 only, low-income individuals were eligible to claim a refundable income tax credit of \$25 to offset the motor fuels tax increase. The credit was repealed in 2010.

The following table contains the phase-in schedule of motor fuel tax rates. The \$846.7 million in

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

<sup>11</sup> Previous years' reports indicated that the total was the net after distributions, but the reporting changed several years ago so the amount shown was actually the gross.

motor fuels tax for 2011 includes tax collected on all fuels shown in the table.

### Motor Fuel Tax Phase-in Rates

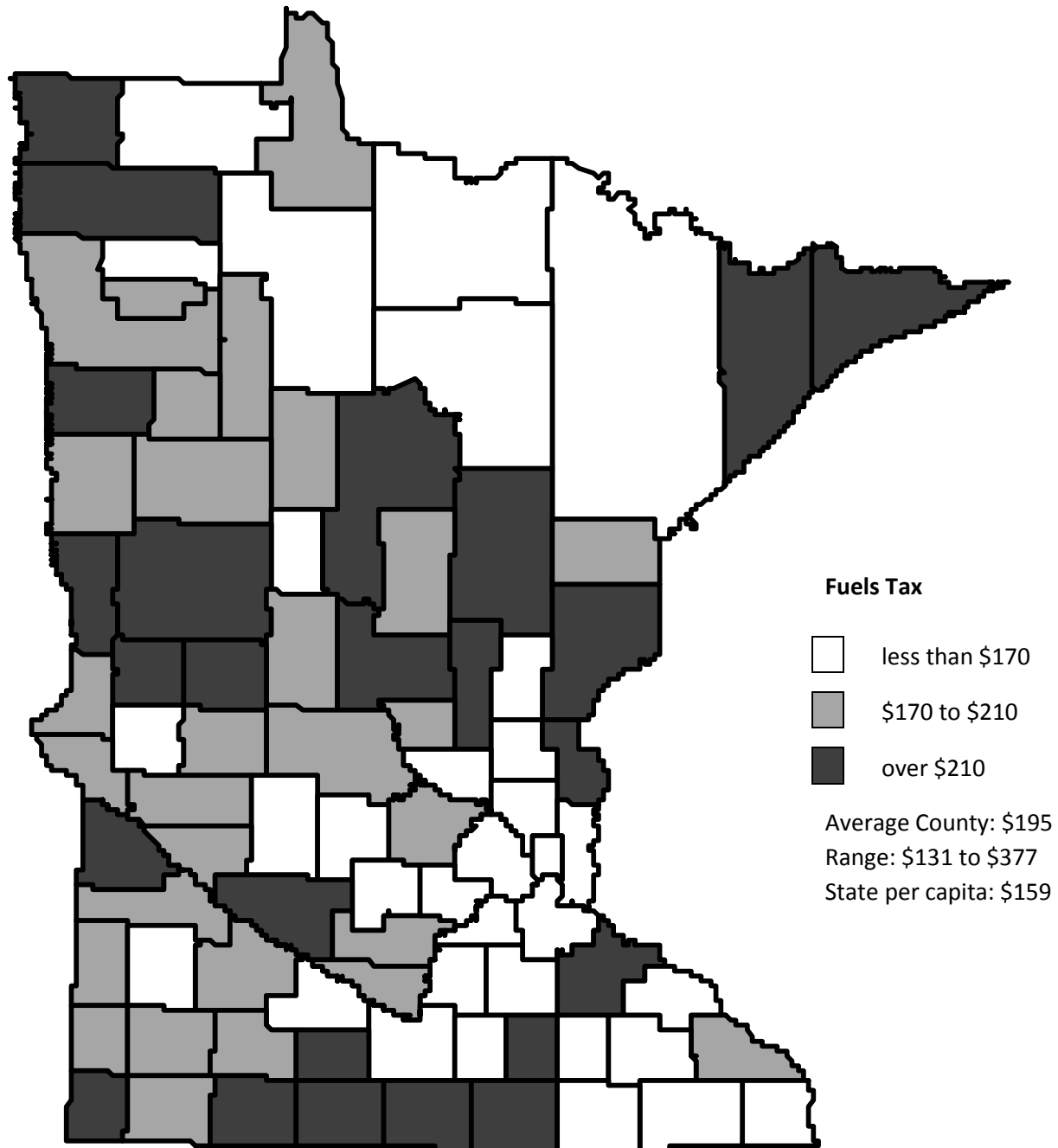
(cents)

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

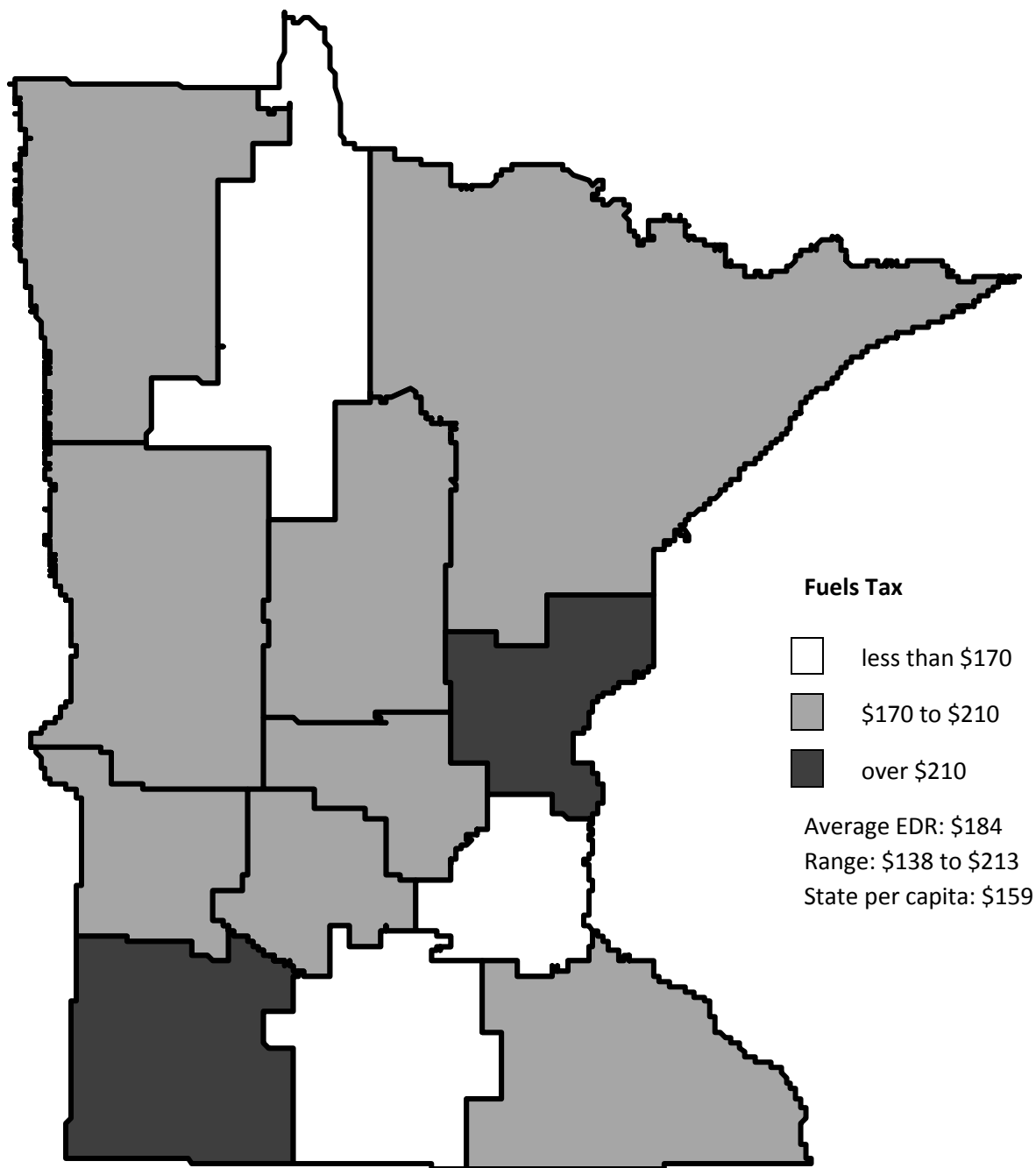
\* Rate change is not proportional due to a drafting error.

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

## Motor Fuels Tax per capita, 2011 by County



## Motor Fuels Tax per capita, 2011 by Economic Development Region



## The Past Five Years of the Motor Fuels Tax

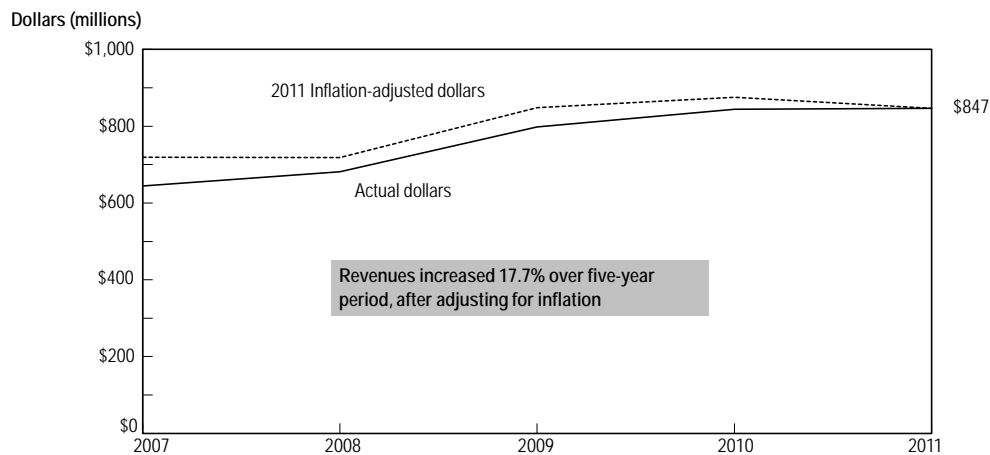
The table shows the distribution of the motor fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor fuels tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Motor Fuels Tax: Calendar Years 2007 to 2011

Current dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Tax
<b>State</b>	<b>\$644,392</b>	<b>\$681,382</b>	<b>\$798,269</b>	<b>\$844,438</b>	<b>\$846,661</b>	<b>31%</b>
Northern Regions						
Northwest (1)	11,869	12,965	15,308	16,400	16,575	40
Headwaters (2)	10,328	10,876	12,803	13,836	13,834	34
Arrowhead (3)	43,826	46,202	53,999	57,754	57,083	30
West Central (4)	33,062	35,182	41,987	45,391	46,047	39
Five (5)	25,623	26,638	31,363	33,026	32,769	28
East Central (7E)	27,151	27,984	32,734	34,301	34,874	28
Southern Regions						
Six East (6E)	15,090	15,734	18,446	19,738	19,990	32
Upper MN Valley (6W)	6,766	7,144	8,425	8,982	8,971	33
Central MN (7W)	54,625	57,388	67,556	70,097	70,153	28
Southwest (8)	18,245	19,291	22,840	24,826	25,036	37
Nine (9)	30,691	32,221	36,746	39,235	39,161	28
Southeastern MN (10)	63,050	67,044	79,204	84,982	84,838	35
<b>Total Nonmetro</b>	<b>\$340,325</b>	<b>\$358,669</b>	<b>\$421,409</b>	<b>\$448,568</b>	<b>\$449,330</b>	<b>32%</b>
Metro Region						
Hennepin County	125,693	133,387	155,515	163,063	163,485	30
Ramsey County	52,649	54,378	63,896	67,155	67,210	28
Remaining Metro	125,724	134,948	157,448	165,652	166,636	33
<b>Total Metro</b>	<b>\$304,066</b>	<b>\$322,713</b>	<b>\$376,859</b>	<b>\$395,870</b>	<b>\$397,331</b>	<b>31%</b>

### Statewide Motor Fuels Tax





# Corporate Franchise (Income) Tax

## Program Description

**Corporate franchise (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. Prior to 2007, the formula weighted sales 75 percent and property and payroll 12.5 percent each. Beginning in 2007, the formula gradually phases in 100 percent sales apportionment, reaching that percentage in 2014.

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.<sup>12</sup>

## Tax Amount and Reporting

### 2011 Corporate Income Tax: \$782.5 million

The amounts presented in this report were tabulated from all Minnesota corporate income tax returns filed during the calendar year ending December 31, 2011. (Primarily, returns for tax year 2010 were filed in calendar year 2011.) The total statewide amount of \$782.5 million includes 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 or partnerships.

The corporate income tax data was obtained from the Department of Revenue. The location of each corporation's home office is not available. Instead each county's total sales, reported in the U.S. Census Bureau's 2007 Survey of Business Owners,<sup>13</sup> is used as an indicator of the source or location of the corporate tax and to allocate the \$782.5 million to counties. The 2007 Census data was adjusted for the change in gross sales from year to year in Department of Revenue data on gross sales of businesses reporting sales tax.

Prior years' reports allocated corporate tax liability based on payroll in each county, as reported in County Business Patterns. With Minnesota moving to 100 percent sales apportionment in 2014, it's appropriate to allocate the tax on sales rather than payroll.

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<sup>12</sup> Beginning in tax year 2013, the minimum fee amounts increase to \$190 to \$9,340 and are indexed for inflation in following years.

<sup>13</sup> 2007 sales for Lake of the Woods County were unavailable. 2007 sales in Lake of the Woods County were estimated by increasing 2002 sales in Lake of the Woods County by the same percentage that sales increased statewide.



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 Returns<sup>14</sup>

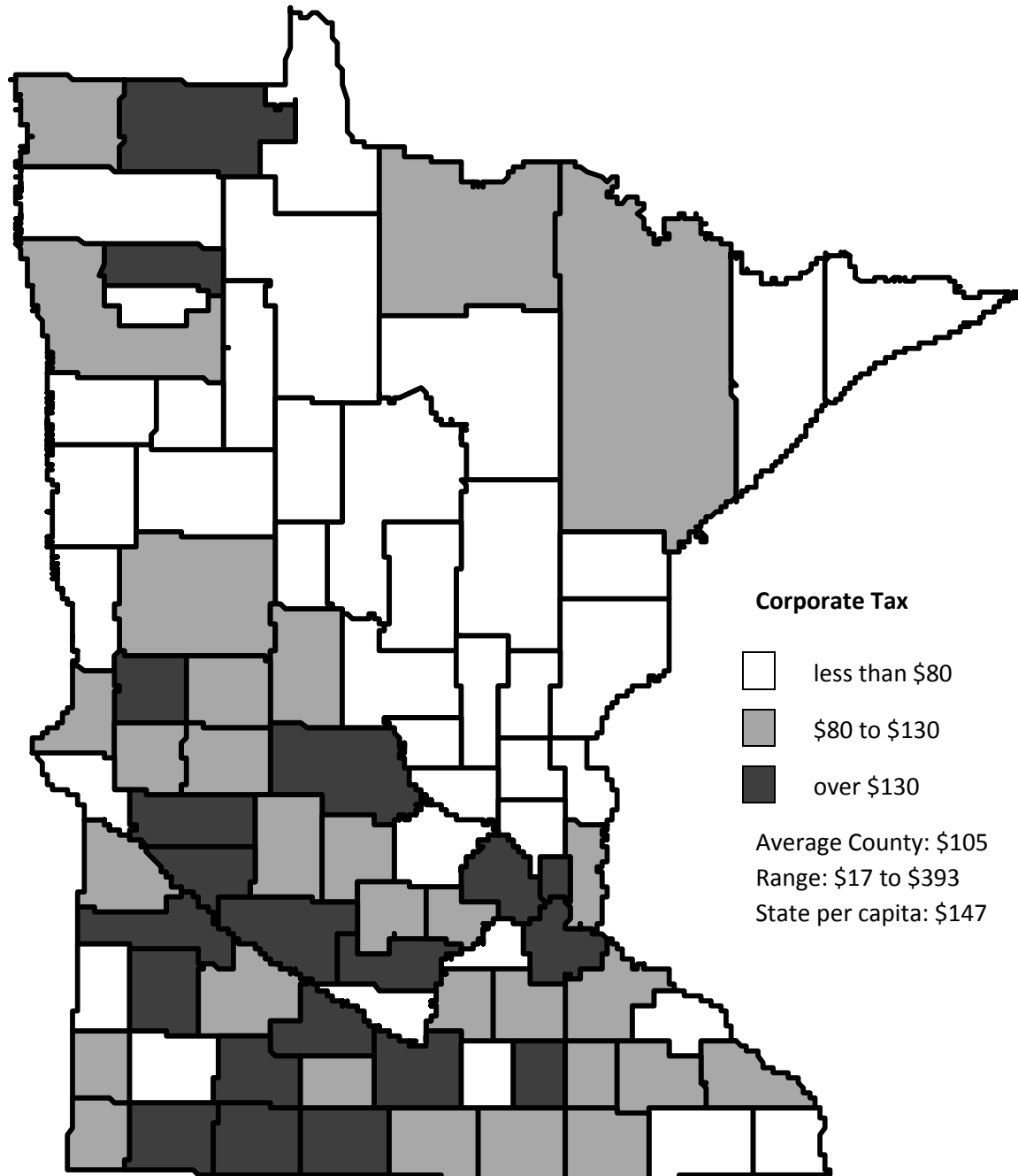
Returns Filed in 2011	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	30,295	50.3%	\$659,398,813	84.3%	\$21,766
Nonunitary Returns	<u>29,962</u>	<u>49.7</u>	<u>123,053,856</u>	<u>15.7</u>	<u>4,107</u>
<b>Total</b>	<b>60,257</b>	<b>100.0%</b>	<b>\$782,452,669</b>	<b>100.0%</b>	<b>\$12,985</b>

### By Type of Return

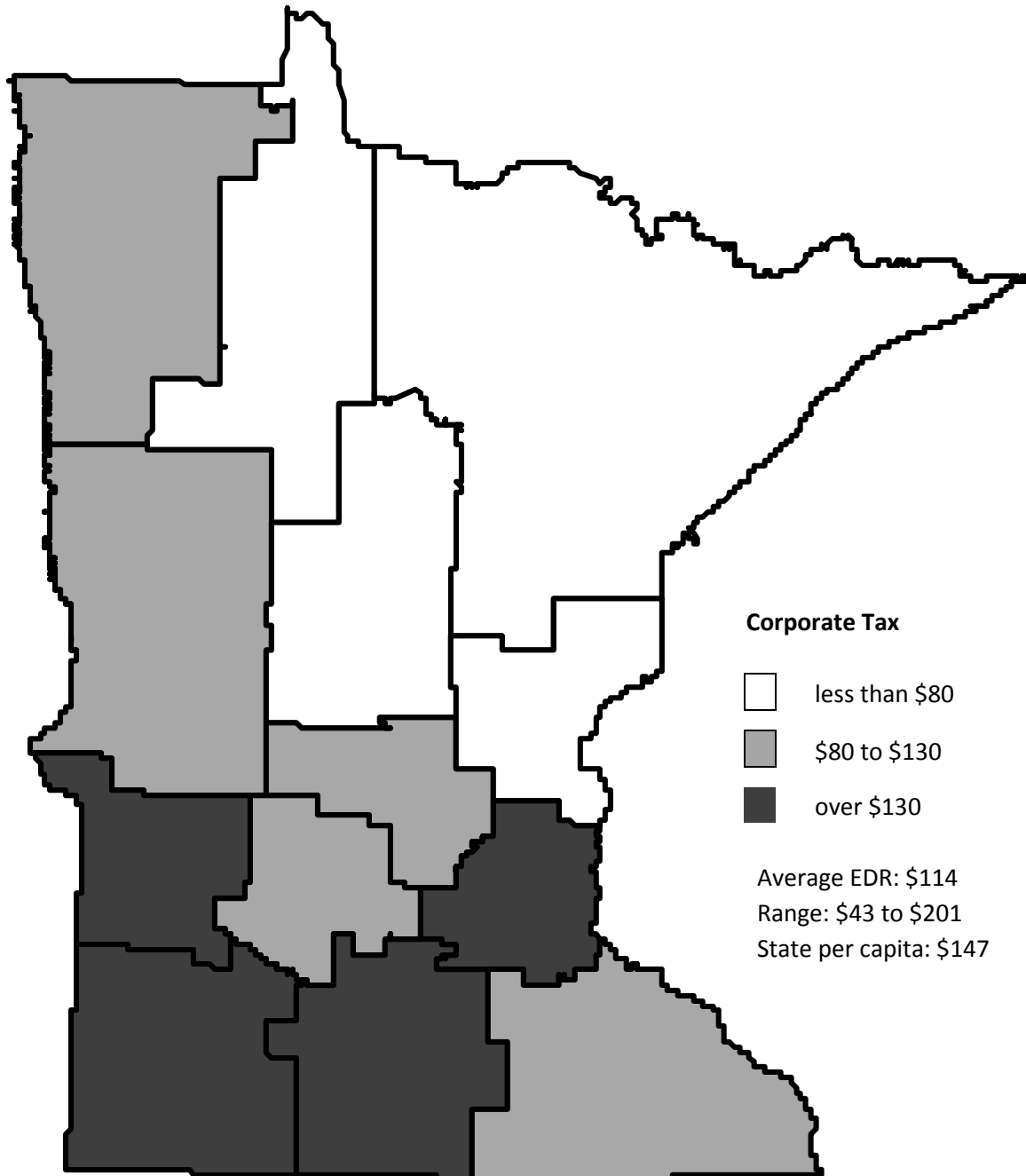
Returns Filed in 2011	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	5,924	9.8%	\$42,981,884	5.5%	\$7,256
Minimum Tax	5,478	9.1	3,038,627	0.3	555
No Tax	<u>7,374</u>	<u>12.2</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
<b>Total</b>	<b>18,776</b>	<b>31.2%</b>	<b>\$46,020,511</b>	<b>5.9%</b>	<b>\$2,451</b>
Multistate Corporations					
Regular Tax	11,472	19.0%	\$717,796,590	91.7%	\$62,569
Minimum Tax	7,156	11.9	18,635,568	2.4	2,604
No Tax	<u>22,853</u>	<u>37.9</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
<b>Total</b>	<b>41,481</b>	<b>68.8%</b>	<b>\$736,432,158</b>	<b>94.1 %</b>	<b>\$17,753</b>
All Corporations					
Regular Tax	17,396	28.9%	\$760,778,474	97.2%	\$43,733
Minimum Tax	12,634	21.0	21,674,195	2.8	1,716
No Tax	<u>30,227</u>	<u>50.2</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
<b>Total</b>	<b>60,257</b>	<b>100.0%</b>	<b>\$782,452,669</b>	<b>100.0%</b>	<b>\$12,985</b>

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

## Corporate Tax per capita, 2011 by County



## Corporate Tax per capita, 2011 by Economic Development Region



## The Past Five Years of Corporate Franchise Tax

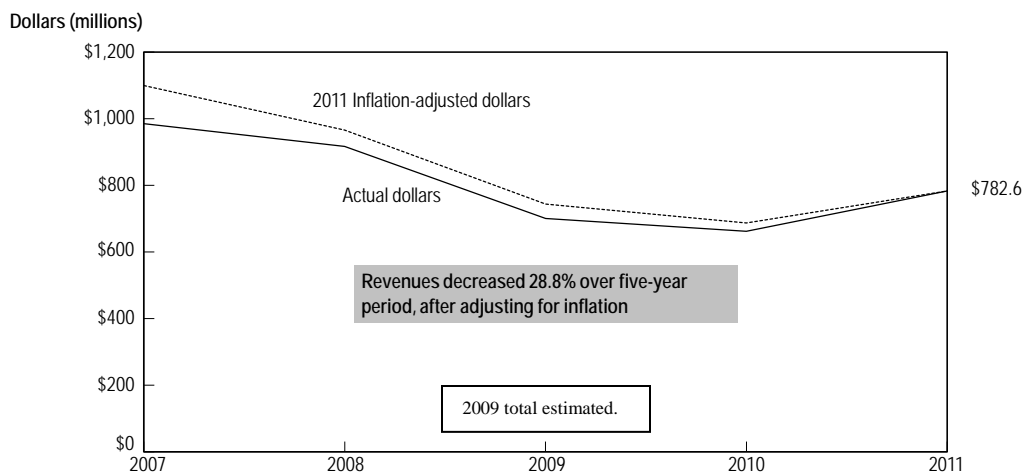
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in current (actual) and constant (inflation-adjusted)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

### Corporate Franchise Tax: Filed Calendar Years 2007 to 2011

Current dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Tax
<b>State</b>	<b>\$985,217</b>	<b>\$916,044</b>	<b>\$700,000</b>	<b>\$661,889</b>	<b>\$782,588</b>	<b>-21%</b>
Northern Regions						
Northwest (1)	13,038	12,376	8,326	7,941	9,928	-24
Headwaters (2)	5,469	4,770	3,767	3,707	4,404	-19
Arrowhead (3)	34,343	30,211	22,076	21,301	25,909	-25
West Central (4)	21,076	20,898	14,617	14,682	18,426	-13
Five (5)	14,103	12,334	9,343	9,527	11,222	-20
East Central (7E)	9,406	8,403	6,195	6,028	7,110	-24
Southern Regions						
Six East (6E)	16,776	15,823	11,647	10,658	13,564	-19
Upper MN Valley (6W)	9,261	9,293	7,208	7,144	8,999	-3
Central MN (7W)	47,877	39,578	30,358	28,772	35,636	-26
Southwest (8)	16,711	17,312	14,946	15,501	22,019	32
Nine (9)	34,747	35,595	31,352	30,665	39,398	13
Southeastern MN (10)	60,347	56,625	41,498	39,630	48,594	-19
<b>Total Nonmetro</b>	<b>\$283,156</b>	<b>\$263,218</b>	<b>\$201,332</b>	<b>\$195,555</b>	<b>\$245,210</b>	<b>-13</b>
Metro Region						
Hennepin County	419,005	408,251	322,506	295,467	331,243	-21
Ramsey County	97,380	89,681	68,293	65,931	78,165	-20
Remaining Metro	185,676	154,895	107,869	104,936	127,835	-31
<b>Total Metro</b>	<b>\$702,061</b>	<b>\$652,827</b>	<b>\$498,668</b>	<b>\$466,334</b>	<b>\$537,243</b>	<b>-23%</b>

### 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. Ninety-five percent of the state general tax is levied on commercial/industrial property (including public utility), and the remaining 5 percent is levied on 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 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 2011 State General Property Tax: \$796.6 million

The total state general property tax for taxes payable in 2011 was \$796.6 million.

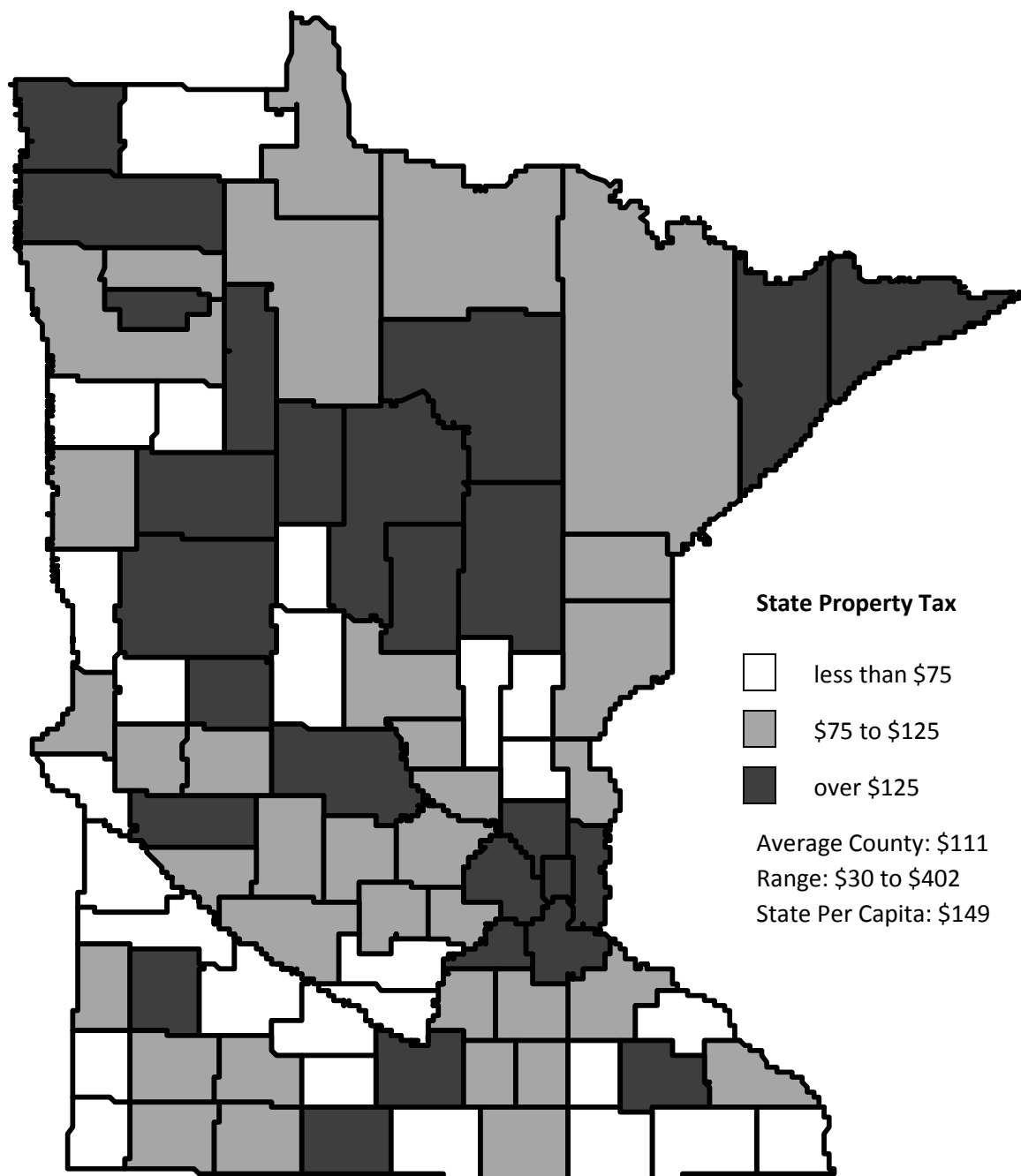
For taxes payable in 2011, the state tax rate was 49.043 percent for commercial-industrial/public utility property and 19.145 percent for seasonal recreational property, which yielded revenues of \$756.8 million and \$39.8 million respectively.<sup>15</sup>

The tax rates are computed by the Department of Revenue.

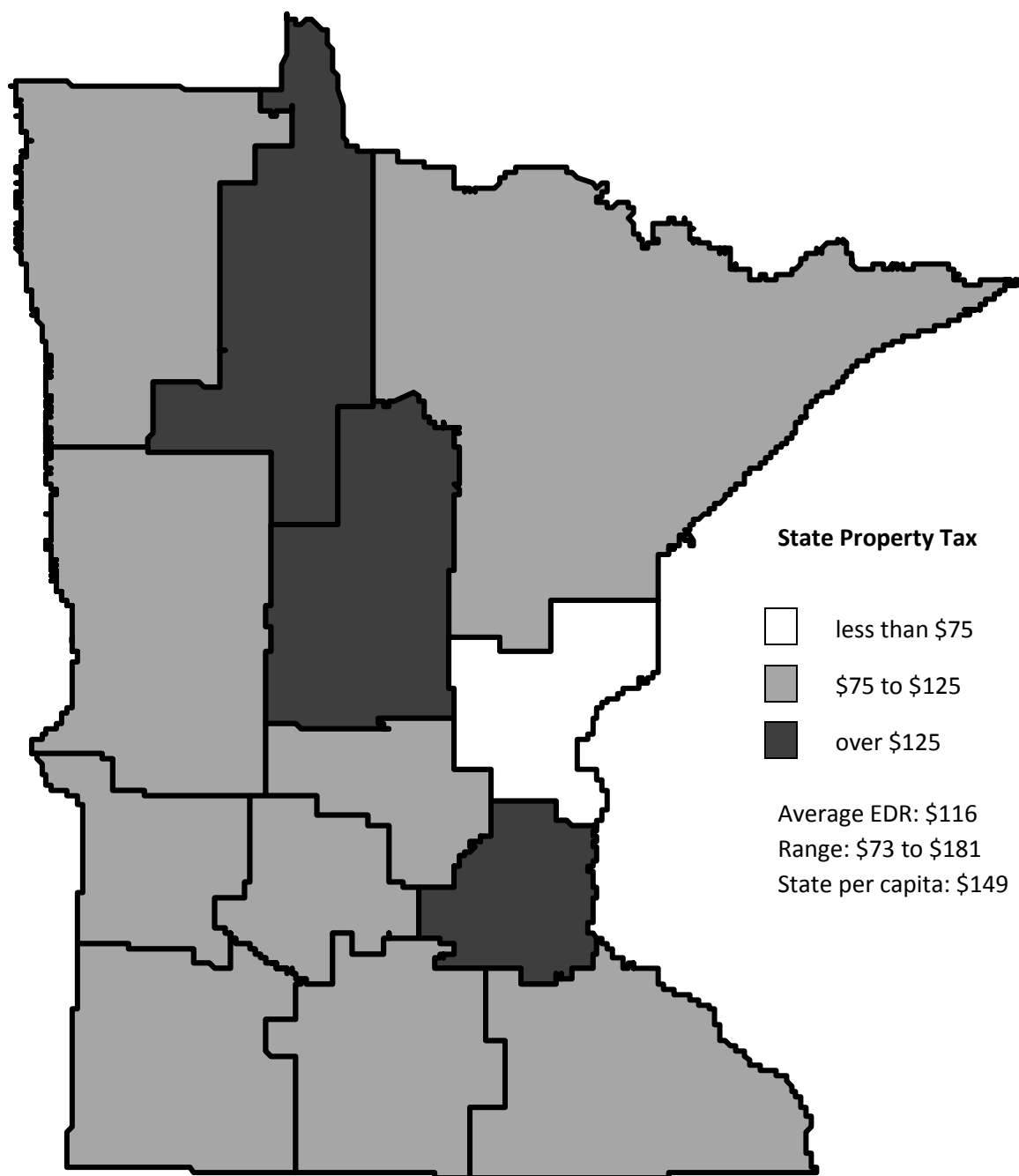
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<sup>15</sup> The actual levy was \$796.6 million due to changes made in the tax base after the rate was established. In addition to the amount formally levied, an additional amount of approximately \$2.2 million is collected from properties that are 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, 2011 by County



## State General Property Tax per capita, 2011 by Economic Development Region



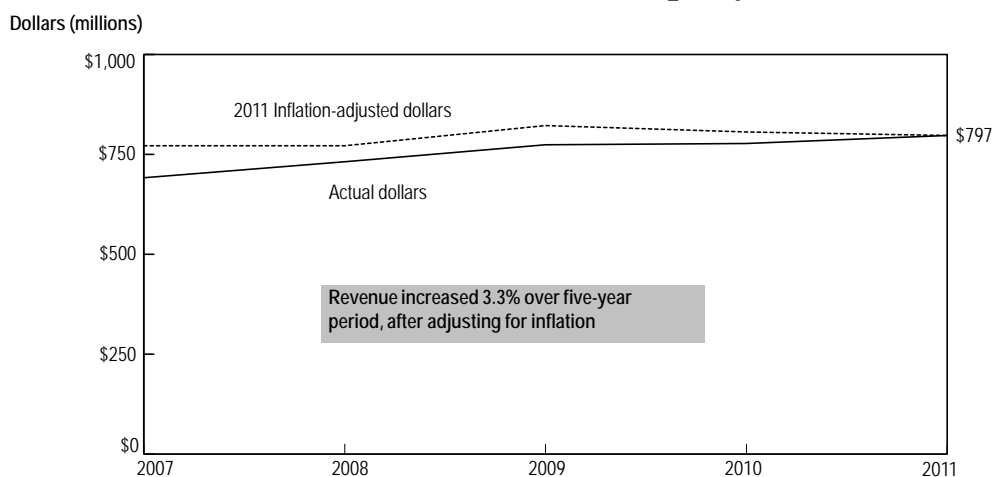
## The First Five Years of State General Property Tax

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 2007 to 2011 Current dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Tax
<b>State</b>	<b>\$691,014</b>	<b>\$731,575</b>	<b>\$773,957</b>	<b>\$776,701</b>	<b>\$796,623</b>	<b>15%</b>
Northern Regions						
Northwest (1)	6,196	6,325	6,560	7,070	9,544	54
Headwaters (2)	8,252	8,553	9,184	9,877	11,277	37
Arrowhead (3)	32,877	34,055	36,264	36,160	39,659	21
West Central (4)	20,614	21,521	22,832	24,168	26,204	27
Five (5)	25,607	26,554	27,500	28,295	28,739	12
East Central (7E)	10,590	10,931	11,372	11,453	11,984	13
Southern Regions						
Six East (6E)	8,637	8,928	9,648	10,114	11,132	29
Upper MN Valley (6W)	2,903	2,984	3,265	3,480	3,693	27
Central MN (7W)	39,981	41,787	44,509	46,600	48,679	22
Southwest (8)	7,974	7,891	8,842	9,615	10,785	35
Nine (9)	17,641	18,936	20,378	20,908	22,474	27
Southeastern MN (10)	41,477	43,060	46,715	48,306	51,866	25
<b>Total Nonmetro</b>	<b>\$222,749</b>	<b>\$231,525</b>	<b>\$247,070</b>	<b>\$256,045</b>	<b>\$276,037</b>	<b>24%</b>
Metro Region						
Hennepin County	244,575	262,407	274,286	266,474	263,175	8
Ramsey County	82,794	88,549	92,356	90,813	91,537	11
Remaining Metro	140,896	149,094	160,246	163,369	165,875	18
<b>Total Metro</b>	<b>\$468,265</b>	<b>\$500,050</b>	<b>\$526,888</b>	<b>\$520,656</b>	<b>\$520,586</b>	<b>11%</b>

### 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 2011 by type of taxing district, including the state property tax levy

#### **B. Property Valuation** of taxable real and personal property for the 2010 assessment (taxes payable in 2011), including the total market value, referendum market value, and net tax capacity

#### **C. The Average Tax Rates** for taxes payable in 2011 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
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)					
Human Services Aid (Calendar 2011)					
Medical Assistance					
Minnesota Family Investment Program					
General Assistance including GAMC					
Social Services					
Miscellaneous					
Total					
Highway Aid (Calendar 2011)					
County Aid					
Municipal Aid					
Township Aid					
Total					
Local Government Aid (Calendar 2011)					
Disparity Reduction Aid (Calendar 2011)					
County Program Aid (Payable 2011)					
Community Corrections Funding (2011)					
<b>Total Aids</b>					
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit					
Agricultural Market Value Credit					
Miscellaneous Credits					
<b>Total Property Tax Credits</b>					
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)					
Regular (Renters)					
Targeting Refund					
<b>Total Property Tax Refunds</b>					
<b>Total Aids/Credits</b>					
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy					
City/Town Levy					
School District Net Tax Capacity Levy					
School District Referendum Market Value Levy					
Miscellaneous District Levy					
State Property Tax Levy					
<b>Total Levy</b>					
<b>Less Property Tax Credits</b>					
<b>Net Property Taxes Payable</b>					
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation					
Referendum Market Valuation					
Net Tax Capacity (NTC)					
<b>C. Average Local NTC Tax Rate</b>					
<b>Avg. Referendum Mkt. Value Tax Rate</b>					
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)					
Sales/Use Tax (Calendar 2011)					
Motor Vehicle Sales Tax (Calendar 2011)					
Motor Vehicle Registration Tax (Calendar 2011)					
Motor Fuels Tax (Calendar 2011)					
Corporate Income Tax (Calendar 2011)					
State Property Tax (Payable 2011)					
<b>Total State Taxes</b>					



## 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.

2011 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2010 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 \$13.2 billion, whereas the total of the eight major taxes listed in this report equal \$14.0 billion paid by residents and an additional \$1.2 billion paid by nonresidents (for a total tax amount of \$15.2 billion).

The total taxes presented in this report **are not the total of all taxes collected by the state**. The total state net tax receipts were about \$16.2 billion in fiscal year 2010 and \$17.9 billion in fiscal year 2011. 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 2010 Update report (published June 2014). Therefore, the \$15.2 billion total taxes listed in this report (residents and nonresidents) is about 89 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.

I. Major State Aids/Credits	STATEWIDE SUMMARY - RESIDENTS ONLY		
	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>			
Education Aid (2010-2011)	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)			
Medical Assistance	2,827,887	22.6	530
Minnesota Family Investment Program	76,772	0.6	14
General Assistance including GAMC	41,221	0.3	8
Social Services	1,316,027	10.5	247
Miscellaneous	159,666	1.3	30
Total	4,421,574	35.4	829
Highway Aid (Calendar 2011)			
County Aid	470,326	3.8	88
Municipal Aid	147,719	1.2	28
Township Aid	34,508	0.3	6
Total	652,552	5.2	122
Local Government Aid (Calendar 2011)	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	18,213	0.1	3
County Program Aid (Payable 2011)	161,106	1.3	30
Community Corrections Funding (2011)	83,296	0.7	16
<b>Total Aids</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>			
Homestead Market Value Credit	156,513	76.4	29
Agricultural Market Value Credit	23,413	11.4	4
Miscellaneous Credits	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>			
Regular (Homeowners)	272,309	58.0	51
Regular (Renters)	195,387	41.6	37
Targeting Refund	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>			
<b>A. Property Tax Levy (Payable 2011)</b>			
County Levy	\$2,482,289	29.7%	\$466
City/Town Levy	1,915,713	22.9	359
School District Net Tax Capacity Levy	1,293,852	15.5	243
School District Referendum Market Value Levy	759,580	9.1	142
Miscellaneous District Levy	1,110,516	13.3	208
State Property Tax Levy	796,623	9.5	149
<b>Total Levy</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>			
Market Valuation	\$560,005,009		\$105,022
Referendum Market Valuation	446,868,189		83,805
Net Tax Capacity (NTC)	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>	<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.178</b>		
<b>III. Major State Taxes</b>			
Individual Income Tax (2010 filed 2011)	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	782,453	5.6	147
State General Property Tax (Payable 2011)	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>

		STATEWIDE SUMMARY - INCLUDES NONRESIDENTS		
		Amount		
		(000s)	Percent	Per Capita
<b>I. Major State Aids/Credits</b>				
<b>A. Aids to Local Governments</b>				
Education Aid (2010-2011)		\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)				
Medical Assistance		2,827,887	22.6	530
Minnesota Family Investment Program		76,772	0.6	14
General Assistance including GAMC		41,221	0.3	8
Social Services		1,316,027	10.5	247
Miscellaneous		159,666	1.3	30
Total		4,421,574	35.4	829
Highway Aid (Calendar 2011)				
County Aid		470,326	3.8	88
Municipal Aid		147,719	1.2	28
Township Aid		34,508	0.3	6
Total		652,552	5.2	122
Local Government Aid (Calendar 2011)		425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)		18,213	0.1	3
County Program Aid (Payable 2011)		161,106	1.3	30
Community Corrections Funding (2011)		83,296	0.7	16
<b>Total Aids</b>		<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>				
Homestead Market Value Credit		156,513	76.4	29
Agricultural Market Value Credit		23,413	11.4	4
Miscellaneous Credits		24,929	12.2	5
<b>Total Property Tax Credits</b>		<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>				
Regular (Homeowners)		272,309	58.0	51
Regular (Renters)		195,387	41.6	37
Targeting Refund		1,902	0.4	0
<b>Total Property Tax Refunds</b>		<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>		<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>				
<b>A. Property Tax Levy (Payable 2011)</b>				
County Levy		\$2,482,289	29.7%	\$466
City/Town Levy		1,915,713	22.9	359
School District Net Tax Capacity Levy		1,293,852	15.5	243
School District Referendum Market Value Levy		759,580	9.1	142
Miscellaneous District Levy		1,110,516	13.3	208
State Property Tax Levy		796,623	9.5	149
<b>Total Levy</b>		<b>\$8,358,573</b>	<b>100.0%</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>		<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>		<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>				
Market Valuation		\$560,005,009		\$105,022
Referendum Market Valuation		446,868,189		83,805
Net Tax Capacity (NTC)		6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>		<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>		<b>0.178</b>		
<b>III. Major State Taxes</b>				
Individual Income Tax (2010 filed 2011)		\$6,899,566	45.5%	\$1,294
Sales/Use Tax (Calendar 2011)		4,734,571	31.2	888
Motor Vehicle Sales Tax (Calendar 2011)		538,490	3.5	101
Motor Vehicle Registration Tax (Calendar 2011)		574,395	3.8	108
Motor Fuels Tax (Calendar 2011)		846,661	5.6	159
Corporate Income Tax (Calendar 2011)		782,453	5.2	147
State General Property Tax (Payable 2011)		796,623	5.3	149
<b>Total State Taxes</b>		<b>\$15,172,758</b>	<b>100.0%</b>	<b>\$2,845</b>





## Metro/Nonmetro Data

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

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

Table 2-4 presents a statewide breakdown of metro versus nonmetro for each of the categories. Each item adds across to 100 percent; for example 55.8 percent of the education aid goes to metro counties and 44.2 percent goes to nonmetro counties.

2010 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2009 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
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$3,756,329	56.5%	\$1,307	\$2,971,694	50.9%	\$1,209
Human Services Aid (Calendar 2011)						
Medical Assistance	1,556,584	23.4	542	1,271,303	21.8	517
Minnesota Family Investment Program	50,160	0.8	17	26,612	0.5	11
General Assistance including GAMC	29,892	0.4	10	11,329	0.2	5
Social Services	705,546	10.6	246	610,481	10.4	248
Miscellaneous	102,029	1.5	36	57,637	1.0	23
Total	2,444,211	36.8	851	1,977,362	33.8	804
Highway Aid (Calendar 2011)						
County Aid	109,674	1.6	38	360,652	6.2	147
Municipal Aid	94,021	1.4	33	53,697	0.9	22
Township Aid	860	0.0	0	33,648	0.6	14
Total	204,555	3.1	71	447,998	7.7	182
Local Government Aid (Calendar 2011)	132,977	2.0	46	292,368	5.0	119
Disparity Reduction Aid (Calendar 2011)	1,428	0.0	0	16,785	0.3	7
County Program Aid (Payable 2011)	67,009	1.0	23	94,097	1.6	38
Community Corrections Funding (2011)	41,220	0.6	14	42,076	0.7	17
<b>Total Aids</b>	<b>6,647,729</b>	<b>100.0</b>	<b>2,314</b>	<b>5,842,381</b>	<b>100.0</b>	<b>2,376</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	57,543	97.1	20	98,970	68.0	40
Agricultural Market Value Credit	1,103	1.9	0	22,310	15.3	9
Miscellaneous Credits	585	1.0	0	24,343	16.7	10
<b>Total Property Tax Credits</b>	<b>59,231</b>	<b>100.0</b>	<b>21</b>	<b>145,623</b>	<b>100.0</b>	<b>59</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	191,751	59.2	67	80,557	55.2	33
Regular (Renters)	130,673	40.4	45	64,713	44.3	26
Targeting Refund	1,231	0.4	0	670	0.5	0
<b>Total Property Tax Refunds</b>	<b>323,656</b>	<b>100.0</b>	<b>113</b>	<b>145,941</b>	<b>100.0</b>	<b>59</b>
<b>Total Aids/Credits</b>	<b>\$7,030,616</b>	<b>100.0%</b>	<b>\$2,447</b>	<b>\$6,133,945</b>	<b>100.0%</b>	<b>\$2,495</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$1,217,348	23.3%	\$424	\$1,264,941	40.3%	\$514
City/Town Levy	1,169,088	22.4	407	746,626	23.8	304
School District Net Tax Capacity Levy	767,794	14.7	267	526,058	16.8	214
School District Referendum Market Value Levy	536,331	10.3	187	223,248	7.1	91
Miscellaneous District Levy	1,011,935	19.4	352	98,581	3.1	40
State Property Tax Levy	520,586	10.0	181	276,037	8.8	112
<b>Total Levy</b>	<b>\$5,223,082</b>	<b>100.0%</b>	<b>\$1,818</b>	<b>\$3,135,490</b>	<b>100.0%</b>	<b>\$1,275</b>
<b>Less Property Tax Credits</b>	<b>59,231</b>		<b>21</b>	<b>145,623</b>		<b>59</b>
<b>Net Property Taxes Payable</b>	<b>5,163,851</b>		<b>1,797</b>	<b>2,989,867</b>		<b>1,216</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$290,961,355		\$101,259	\$269,043,653		\$109,421
Referendum Market Valuation	286,252,860		99,620	160,615,329		65,323
Net Tax Capacity (NTC)	3,502,971		1,219	2,742,111		1,115
<b>C. Average Local NTC Tax Rate</b>	<b>118.074</b>			<b>95.927</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.198</b>			<b>0.143</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$4,363,770	48.7%	\$1,519	\$2,166,919	42.6%	\$881
Sales/Use Tax (Calendar 2011)	2,550,450	28.5	888	1,425,155	28.0	580
Motor Vehicle Sales Tax (Calendar 2011)	281,379	3.1	98	257,111	5.1	105
Motor Vehicle Registration Tax (Calendar 2011)	310,203	3.5	108	264,192	5.2	107
Motor Fuels Tax (Calendar 2011)	397,331	4.4	138	449,330	8.8	183
Corporate Income Tax (Calendar 2011)	537,243	6.0	187	245,210	4.8	100
State General Property Tax (Payable 2011)	520,586	5.8	181	276,037	5.4	112
<b>Total State Taxes</b>	<b>\$8,960,962</b>	<b>100.0%</b>	<b>\$3,119</b>	<b>\$5,083,953</b>	<b>100.0%</b>	<b>\$2,068</b>

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
<b>A. Aids to Local Governments</b>				
Education Aid (2010-2011)	\$3,756,329	55.8%	\$2,971,694	44.2%
Human Services Aid (Calendar 2011)				
Medical Assistance	1,556,584	55.0	1,271,303	45.0
Minnesota Family Investment Program	50,160	65.3	26,612	34.7
General Assistance including GAMC	29,892	72.5	11,329	27.5
Social Services	705,546	53.6	610,481	46.4
Miscellaneous	102,029	63.9	57,637	36.1
Total	2,444,211	55.3	1,977,362	44.7
Highway Aid (Calendar 2011)				
County Aid	109,674	23.3	360,652	76.7
Municipal Aid	94,021	63.6	53,697	36.4
Township Aid	860	2.5	33,648	97.5
Total	204,555	31.3	447,998	68.7
Local Government Aid (Calendar 2011)	132,977	31.3	292,368	68.7
Disparity Reduction Aid (Calendar 2011)	1,428	7.8	16,785	92.2
County Program Aid (Payable 2011)	67,009	41.6	94,097	58.4
Community Corrections Funding (2011)	41,220	49.5	42,076	50.5
<b>Total Aids</b>	<b>6,647,729</b>	<b>53.2</b>	<b>5,842,381</b>	<b>46.8</b>
<b>B. Property Tax Credits (Payable 2011)</b>				
Homestead Market Value Credit	57,543	36.8	98,970	63.2
Agricultural Market Value Credit	1,103	4.7	22,310	95.3
Miscellaneous Credits	585	2.3	24,343	97.7
<b>Total Property Tax Credits</b>	<b>59,231</b>	<b>28.9</b>	<b>145,623</b>	<b>71.1</b>
<b>C. Property Tax Refunds (10 filed 11)</b>				
Regular (Homeowners)	191,751	70.4	80,557	29.6
Regular (Renters)	130,673	66.9	64,713	33.1
Targeting Refund	1,231	64.8	670	35.2
<b>Total Property Tax Refunds</b>	<b>323,656</b>	<b>68.9</b>	<b>145,941</b>	<b>31.1</b>
<b>Total Aids/Credits</b>	<b>\$7,030,616</b>	<b>53.4%</b>	<b>\$6,133,945</b>	<b>46.6%</b>
<b>II. Property Tax Data</b>				
<b>A. Property Tax Levy (Payable 2011)</b>				
County Levy	\$1,217,348	49.0%	\$1,264,941	51.0%
City/Town Levy	1,169,088	61.0	746,626	39.0
School District Net Tax Capacity Levy	767,794	59.3	526,058	40.7
School District Referendum Market Value Levy	536,331	70.6	223,248	29.4
Miscellaneous District Levy	1,011,935	91.1	98,581	8.9
State Property Tax Levy	520,586	65.3	276,037	34.7
<b>Total Levy</b>	<b>\$5,223,082</b>	<b>62.5%</b>	<b>\$3,135,490</b>	<b>37.5%</b>
<b>Less Property Tax Credits</b>	<b>59,231</b>		<b>145,623</b>	
<b>Net Property Taxes Payable</b>	<b>5,163,851</b>		<b>2,989,867</b>	
<b>B. Property Valuation (2010 Assessment)</b>				
Market Valuation	\$290,961,355		\$269,043,653	
Referendum Market Valuation	286,252,860		160,615,329	
Net Tax Capacity (NTC)	3,502,971		2,742,111	
<b>C. Average Local NTC Tax Rate</b>	<b>118.074</b>		<b>95.927</b>	
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.198</b>		<b>0.143</b>	
<b>III. Major State Taxes</b>				
Individual Income Tax (2010 filed 2011)	\$4,363,770	66.8%	\$2,166,919	33.2%
Sales/Use Tax (Calendar 2011)	2,550,450	64.2	1,425,155	35.8
Motor Vehicle Sales Tax (Calendar 2011)	281,379	52.3	257,111	47.7
Motor Vehicle Registration Tax (Calendar 2011)	310,203	54.0	264,192	46.0
Motor Fuels Tax (Calendar 2011)	397,331	46.9	449,330	53.1
Corporate Income Tax (Calendar 2011)	537,243	68.7	245,210	31.3
State General Property Tax (Payable 2011)	520,586	65.3	276,037	34.7
<b>Total State Taxes</b>	<b>\$8,960,962</b>	<b>63.8%</b>	<b>\$5,083,953</b>	<b>36.2%</b>



### 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 on page 115 is per capita personal income by economic development region

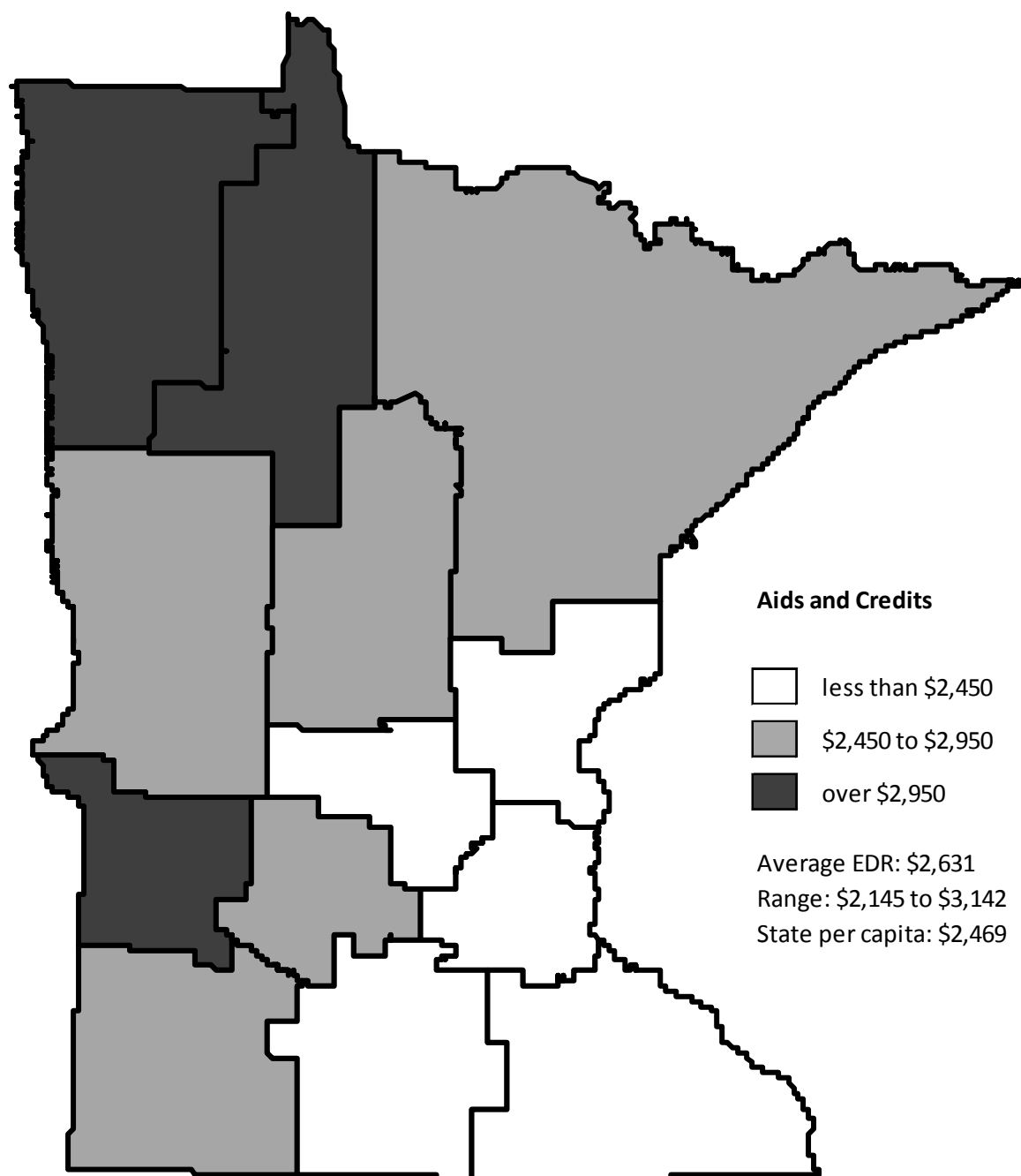
Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. There is a separate table for each region.

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

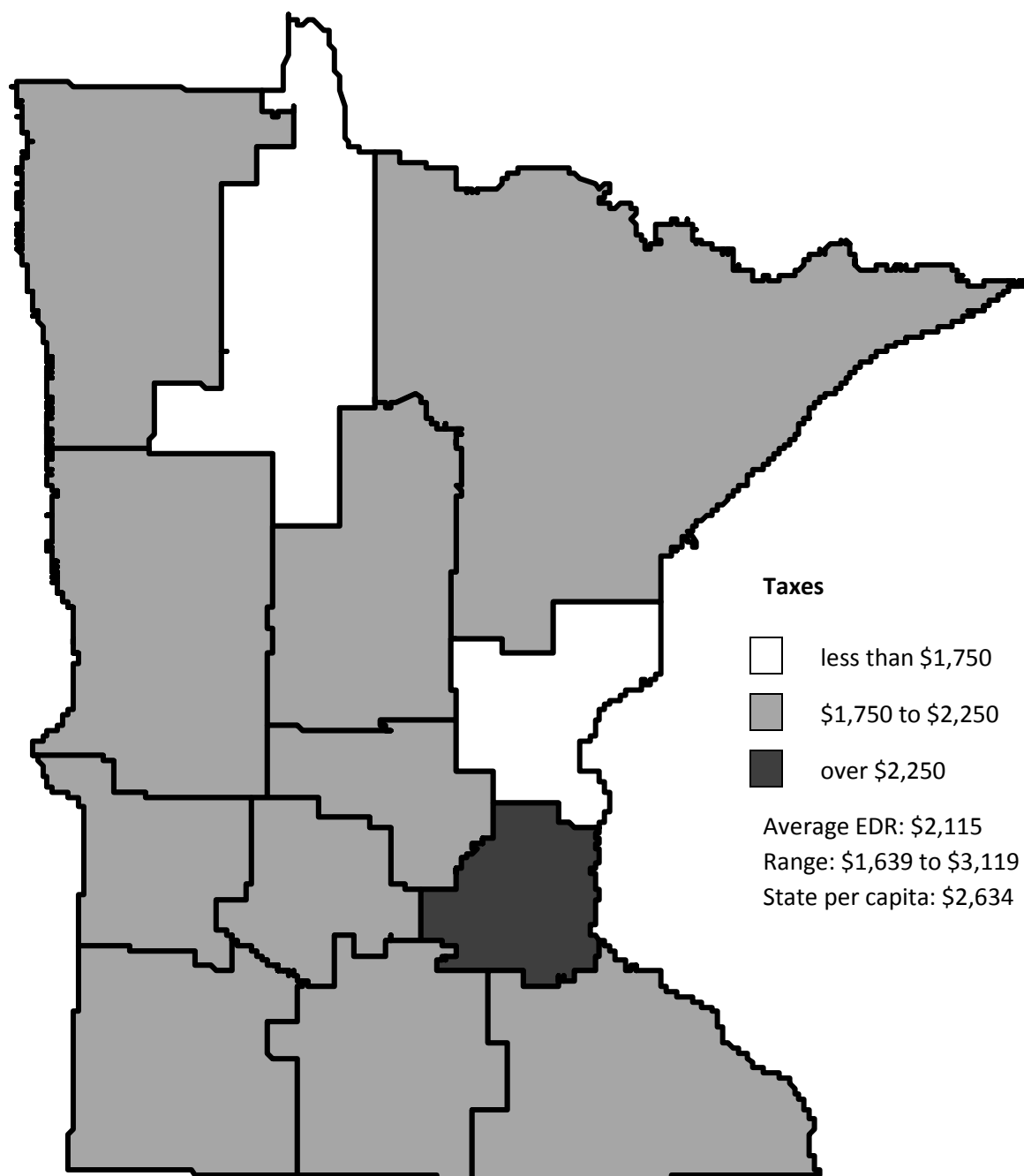
The map of Minnesota on page 4 and table on page 5 show the counties that are located in each of the 13 economic development regions.

2011 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2010 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 (\$13.2 billion), per capita by Economic Development Region

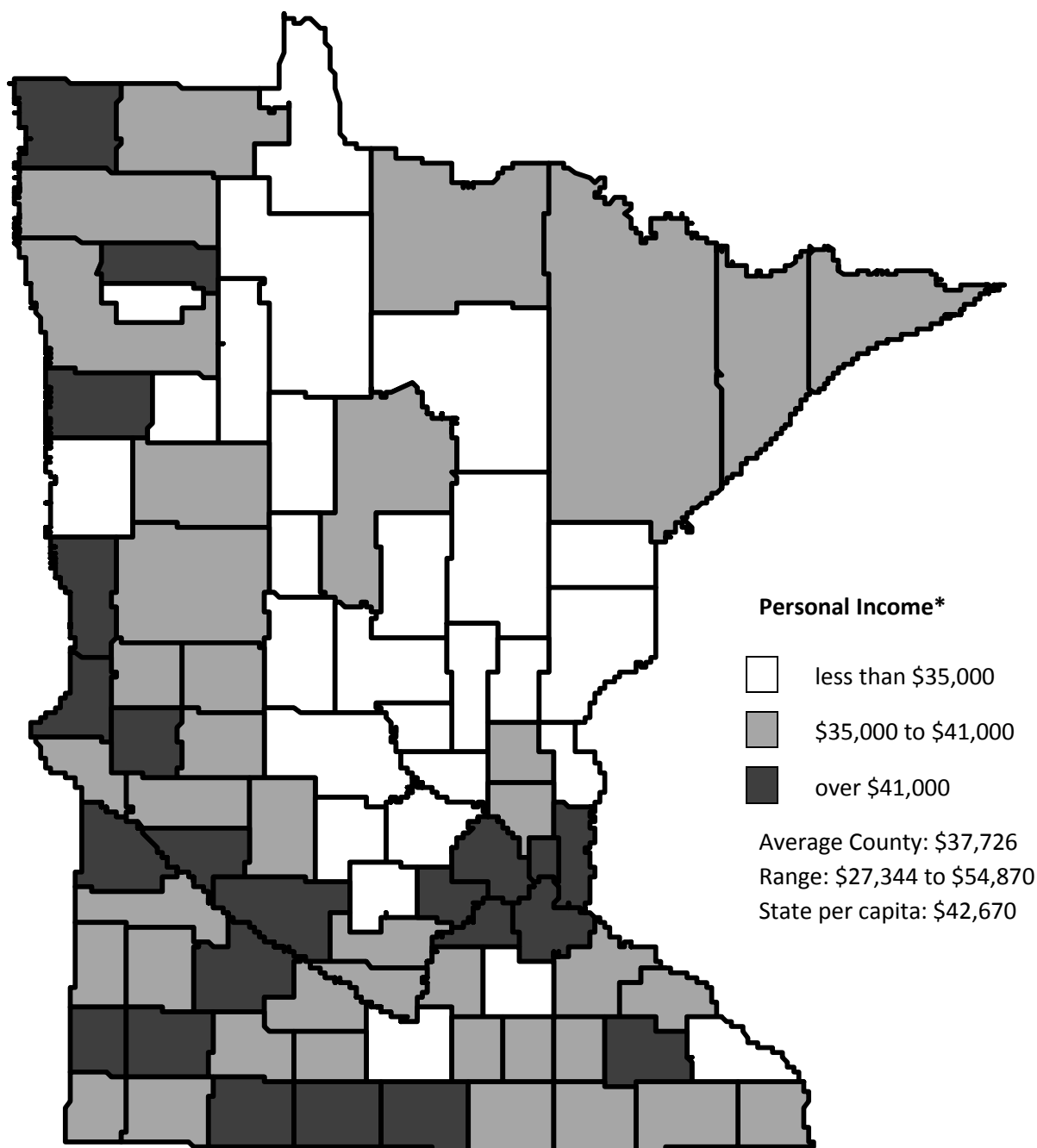


## Total Taxes (\$14.0 Billion),\* per capita by Economic Development Region



\* Total taxes include only the taxes on residents. The \$1.2 billion paid by nonresidents and not allocated to Minnesota counties is excluded.

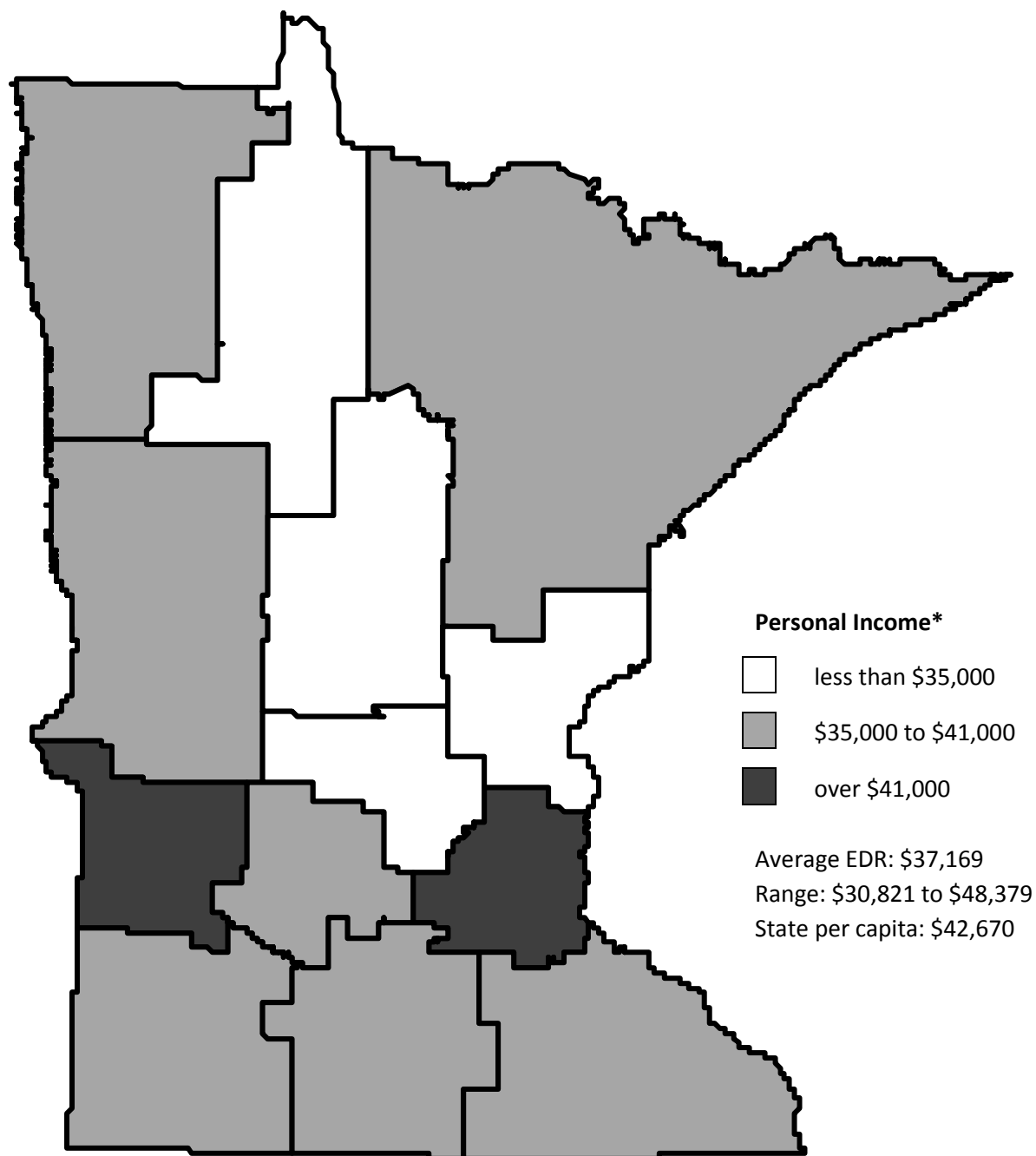
## Personal Income (\$226.3 billion in 2010), per capita by County



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



## Personal Income (\$226.3 billion in 2010), 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
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$120,871	46.5%	\$1,405	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)						
Medical Assistance	54,434	20.9	633	2,827,887	22.6	530
Minnesota Family Investment Program	872	0.3	10	76,772	0.6	14
General Assistance including GAMC	334	0.1	4	41,221	0.3	8
Social Services	25,608	9.8	298	1,316,027	10.5	247
Miscellaneous	1,850	0.7	22	159,666	1.3	30
Total	83,098	31.9	966	4,421,574	35.4	829
Highway Aid (Calendar 2011)						
County Aid	28,202	10.8	328	470,326	3.8	88
Municipal Aid	1,579	0.6	18	147,719	1.2	28
Township Aid	4,242	1.6	49	34,508	0.3	6
Total	34,023	13.1	396	652,552	5.2	122
Local Government Aid (Calendar 2011)	15,189	5.8	177	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	596	0.2	7	18,213	0.1	3
County Program Aid (Payable 2011)	4,660	1.8	54	161,106	1.3	30
Community Corrections Funding (2011)	1,764	0.7	21	83,296	0.7	16
<b>Total Aids</b>	<b>260,201</b>	<b>100.0</b>	<b>3,025</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	4,003	57.4	47	156,513	76.4	29
Agricultural Market Value Credit	1,579	22.7	18	23,413	11.4	4
Miscellaneous Credits	1,387	19.9	16	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>6,970</b>	<b>100.0</b>	<b>81</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	1,498	49.2	17	272,309	58.0	51
Regular (Renters)	1,541	50.6	18	195,387	41.6	37
Targeting Refund	4	0.1	0	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>3,043</b>	<b>100.0</b>	<b>35</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$270,214</b>	<b>100.0%</b>	<b>\$3,142</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$45,960	43.2%	\$534	\$2,482,289	29.7%	\$466
City/Town Levy	21,443	20.2	249	1,915,713	22.9	359
School District Net Tax Capacity Levy	14,587	13.7	170	1,293,852	15.5	243
School District Referendum Market Value Levy	7,936	7.5	92	759,580	9.1	142
Miscellaneous District Levy	6,935	6.5	81	1,110,516	13.3	208
State Property Tax Levy	9,544	9.0	111	796,623	9.5	149
<b>Total Levy</b>	<b>\$106,405</b>	<b>100.0%</b>	<b>1,237</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>1,568</b>
<b>Less Property Tax Credits</b>	<b>6,970</b>		<b>81</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>99,435</b>		<b>1,156</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$9,185,496		\$106,798	\$560,005,009		\$105,022
Referendum Market Valuation	3,765,972		\$43,786	446,868,189		83,805
Net Tax Capacity (NTC)	88,222		1,026	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>	<b>100.570</b>			<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.216</b>			<b>0.178</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$93,382	49.9%	\$1,086	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	37,344	20.0	434	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	9,953	5.3	116	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	10,314	5.5	120	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	16,575	8.9	193	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	9,928	5.3	115	782,453	5.6	147
State General Property Tax (Payable 2011)	9,544	5.1	111	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$187,039</b>	<b>100.0%</b>	<b>\$2,175</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>

I. Major State Aids/Credits	HEADWATERS (2)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$121,080	47.4%	\$1,444	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)						
Medical Assistance	74,324	29.1	886	2,827,887	22.6	530
Minnesota Family Investment Program	3,452	1.4	41	76,772	0.6	14
General Assistance including GAMC	528	0.2	6	41,221	0.3	8
Social Services	22,853	8.9	272	1,316,027	10.5	247
Miscellaneous	1,958	0.8	23	159,666	1.3	30
Total	103,115	40.4	1,229	4,421,574	35.4	829
Highway Aid (Calendar 2011)						
County Aid	17,433	6.8	208	470,326	3.8	88
Municipal Aid	496	0.2	6	147,719	1.2	28
Township Aid	1,173	0.5	14	34,508	0.3	6
Total	19,102	7.5	228	652,552	5.2	122
Local Government Aid (Calendar 2011)	5,145	2.0	61	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	233	0.1	3	18,213	0.1	3
County Program Aid (Payable 2011)	5,133	2.0	61	161,106	1.3	30
Community Corrections Funding (2011)	1,593	0.6	19	83,296	0.7	16
<b>Total Aids</b>	<b>255,400</b>	<b>100.0</b>	<b>3,045</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	3,383	78.7	40	156,513	76.4	29
Agricultural Market Value Credit	874	20.4	10	23,413	11.4	4
Miscellaneous Credits	39	0.9	0	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>4,297</b>	<b>100.0</b>	<b>51</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	1,792	50.8	21	272,309	58.0	51
Regular (Renters)	1,727	49.0	21	195,387	41.6	37
Targeting Refund	7	0.2	0	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>3,527</b>	<b>100.0</b>	<b>42</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$263,224</b>	<b>100.0%</b>	<b>\$3,138</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$39,511	41.9%	\$471	\$2,482,289	29.7%	\$466
City/Town Levy	17,696	18.8	211	1,915,713	22.9	359
School District Net Tax Capacity Levy	17,857	18.9	213	1,293,852	15.5	243
School District Referendum Market Value Levy	5,198	5.5	62	759,580	9.1	142
Miscellaneous District Levy	2,828	3.0	34	1,110,516	13.3	208
State Property Tax Levy	11,277	12.0	134	796,623	9.5	149
<b>Total Levy</b>	<b>\$94,369</b>	<b>100.0%</b>	<b>1,125</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>1,568</b>
<b>Less Property Tax Credits</b>	<b>4,297</b>		<b>51</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>90,072</b>		<b>1,074</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$8,447,704		\$100,715	\$560,005,009		\$105,022
Referendum Market Valuation	4,796,782		\$57,188	446,868,189		83,805
Net Tax Capacity (NTC)	88,967		1,061	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>	<b>87.553</b>			<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.108</b>			<b>0.178</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$47,907	33.8%	\$571	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	48,906	34.5	583	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	7,802	5.5	93	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	7,741	5.5	92	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	13,834	9.8	165	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	4,404	3.1	53	782,453	5.6	147
State General Property Tax (Payable 2011)	11,277	7.9	134	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$141,871</b>	<b>100.0%</b>	<b>\$1,691</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>

	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>I. Major State Aids/Credits</b>						
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$360,156	42.0%	\$1,104	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)						
Medical Assistance	213,081	24.8	653	2,827,887	22.6	530
Minnesota Family Investment Program	4,541	0.5	14	76,772	0.6	14
General Assistance including GAMC	3,218	0.4	10	41,221	0.3	8
Social Services	102,477	11.9	314	1,316,027	10.5	247
Miscellaneous	13,245	1.5	41	159,666	1.3	30
Total	336,562	39.2	1,032	4,421,574	35.4	829
Highway Aid (Calendar 2011)						
County Aid	52,165	6.1	160	470,326	3.8	88
Municipal Aid	10,848	1.3	33	147,719	1.2	28
Township Aid	1,753	0.2	5	34,508	0.3	6
Total	64,766	7.6	199	652,552	5.2	122
Local Government Aid (Calendar 2011)	64,650	7.5	198	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	10,632	1.2	33	18,213	0.1	3
County Program Aid (Payable 2011)	13,825	1.6	42	161,106	1.3	30
Community Corrections Funding (2011)	7,011	0.8	21	83,296	0.7	16
<b>Total Aids</b>	<b>857,602</b>	<b>100.0</b>	<b>2,630</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	13,766	45.6	42	156,513	76.4	29
Agricultural Market Value Credit	942	3.1	3	23,413	11.4	4
Miscellaneous Credits	15,495	51.3	48	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>30,202</b>	<b>100.0</b>	<b>93</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	8,487	46.7	26	272,309	58.0	51
Regular (Renters)	9,546	52.5	29	195,387	41.6	37
Targeting Refund	148	0.8	0	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>18,181</b>	<b>100.0</b>	<b>56</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$905,986</b>	<b>100.0%</b>	<b>\$2,778</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$177,679	44.0%	\$545	\$2,482,289	29.7%	\$466
City/Town Levy	87,610	21.7	269	1,915,713	22.9	359
School District Net Tax Capacity Levy	61,120	15.1	187	1,293,852	15.5	243
School District Referendum Market Value Levy	16,484	4.1	51	759,580	9.1	142
Miscellaneous District Levy	21,628	5.4	66	1,110,516	13.3	208
State Property Tax Levy	39,659	9.8	122	796,623	9.5	149
<b>Total Levy</b>	<b>\$404,179</b>	<b>100.0%</b>	<b>1,239</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>1,568</b>
<b>Less Property Tax Credits</b>	<b>30,202</b>		<b>93</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>373,977</b>		<b>1,147</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$32,474,195		\$99,574	\$560,005,009		\$105,022
Referendum Market Valuation	22,086,596		\$67,723	446,868,189		83,805
Net Tax Capacity (NTC)	354,984		1,088	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>	<b>97.997</b>			<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.075</b>			<b>0.178</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$255,344	37.6%	\$783	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	234,675	34.5	720	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	33,266	4.9	102	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	34,028	5.0	104	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	57,083	8.4	175	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	25,909	3.8	79	782,453	5.6	147
State General Property Tax (Payable 2011)	39,659	5.8	122	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$679,963</b>	<b>100.0%</b>	<b>\$2,085</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>

I. Major State Aids/Credits	W CENTRAL (4)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$257,768	48.1%	\$1,158	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)						
Medical Assistance	125,565	23.4	564	2,827,887	22.6	530
Minnesota Family Investment Program	2,044	0.4	9	76,772	0.6	14
General Assistance including GAMC	1,216	0.2	5	41,221	0.3	8
Social Services	59,296	11.1	266	1,316,027	10.5	247
Miscellaneous	5,218	1.0	23	159,666	1.3	30
Total	193,339	36.1	868	4,421,574	35.4	829
Highway Aid (Calendar 2011)						
County Aid	37,802	7.0	170	470,326	3.8	88
Municipal Aid	5,755	1.1	26	147,719	1.2	28
Township Aid	4,556	0.8	20	34,508	0.3	6
Total	48,113	9.0	216	652,552	5.2	122
Local Government Aid (Calendar 2011)	25,531	4.8	115	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	313	0.1	1	18,213	0.1	3
County Program Aid (Payable 2011)	7,481	1.4	34	161,106	1.3	30
Community Corrections Funding (2011)	3,745	0.7	17	83,296	0.7	16
<b>Total Aids</b>	<b>536,291</b>	<b>100.0</b>	<b>2,409</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	9,467	54.6	43	156,513	76.4	29
Agricultural Market Value Credit	2,550	14.7	11	23,413	11.4	4
Miscellaneous Credits	5,316	30.7	24	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>17,333</b>	<b>100.0</b>	<b>78</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	5,883	50.6	26	272,309	58.0	51
Regular (Renters)	5,586	48.1	25	195,387	41.6	37
Targeting Refund	152	1.3	1	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>11,620</b>	<b>100.0</b>	<b>52</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$565,244</b>	<b>100.0%</b>	<b>\$2,539</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$125,382	43.0%	\$563	\$2,482,289	29.7%	\$466
City/Town Levy	61,144	21.0	275	1,915,713	22.9	359
School District Net Tax Capacity Levy	45,465	15.6	204	1,293,852	15.5	243
School District Referendum Market Value Levy	21,459	7.4	96	759,580	9.1	142
Miscellaneous District Levy	11,653	4.0	52	1,110,516	13.3	208
State Property Tax Levy	26,204	9.0	118	796,623	9.5	149
<b>Total Levy</b>	<b>\$291,306</b>	<b>100.0%</b>	<b>1,308</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>1,568</b>
<b>Less Property Tax Credits</b>	<b>17,333</b>		<b>78</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>273,973</b>		<b>1,231</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$29,549,372		\$132,717	\$560,005,009		\$105,022
Referendum Market Valuation	14,818,807		\$66,557	446,868,189		83,805
Net Tax Capacity (NTC)	291,793		1,311	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>	<b>83.412</b>			<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.147</b>			<b>0.178</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$189,085	40.8%	\$849	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	135,705	29.3	610	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	23,591	5.1	106	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	24,290	5.2	109	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	46,047	9.9	207	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	18,426	4.0	83	782,453	5.6	147
State General Property Tax (Payable 2011)	26,204	5.7	118	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$463,348</b>	<b>100.0%</b>	<b>\$2,081</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>

I. Major State Aids/Credits	FIVE (5)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$207,312	51.2%	\$1,273	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)						
Medical Assistance	104,535	25.8	642	2,827,887	22.6	530
Minnesota Family Investment Program	1,771	0.4	11	76,772	0.6	14
General Assistance including GAMC	553	0.1	3	41,221	0.3	8
Social Services	40,255	9.9	247	1,316,027	10.5	247
Miscellaneous	4,253	1.1	26	159,666	1.3	30
Total	151,366	37.4	929	4,421,574	35.4	829
Highway Aid (Calendar 2011)						
County Aid	21,438	5.3	132	470,326	3.8	88
Municipal Aid	2,314	0.6	14	147,719	1.2	28
Township Aid	2,050	0.5	13	34,508	0.3	6
Total	25,802	6.4	158	652,552	5.2	122
Local Government Aid (Calendar 2011)	12,927	3.2	79	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	340	0.1	2	18,213	0.1	3
County Program Aid (Payable 2011)	4,287	1.1	26	161,106	1.3	30
Community Corrections Funding (2011)	2,814	0.7	17	83,296	0.7	16
<b>Total Aids</b>	<b>404,848</b>	<b>100.0</b>	<b>2,485</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	7,120	67.5	44	156,513	76.4	29
Agricultural Market Value Credit	2,059	19.5	13	23,413	11.4	4
Miscellaneous Credits	1,369	13.0	8	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>10,548</b>	<b>100.0</b>	<b>65</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	5,330	56.4	33	272,309	58.0	51
Regular (Renters)	4,073	43.1	25	195,387	41.6	37
Targeting Refund	51	0.5	0	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>9,454</b>	<b>100.0</b>	<b>58</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$424,849</b>	<b>100.0%</b>	<b>\$2,608</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$91,407	40.5%	\$561	\$2,482,289	29.7%	\$466
City/Town Levy	53,738	23.8	330	1,915,713	22.9	359
School District Net Tax Capacity Levy	36,397	16.1	223	1,293,852	15.5	243
School District Referendum Market Value Levy	10,799	4.8	66	759,580	9.1	142
Miscellaneous District Levy	4,741	2.1	29	1,110,516	13.3	208
State Property Tax Levy	28,739	12.7	176	796,623	9.5	149
<b>Total Levy</b>	<b>\$225,821</b>	<b>100.0%</b>	<b>1,386</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>1,568</b>
<b>Less Property Tax Credits</b>	<b>10,548</b>		<b>65</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>215,273</b>		<b>1,322</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$24,519,714		\$150,534	\$560,005,009		\$105,022
Referendum Market Valuation	12,503,439		\$76,762	446,868,189		83,805
Net Tax Capacity (NTC)	253,583		1,557	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>	<b>73.449</b>			<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.087</b>			<b>0.178</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$109,722	35.2%	\$674	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	94,576	30.4	581	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	17,343	5.6	106	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	17,046	5.5	105	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	32,769	10.5	201	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	11,222	3.6	69	782,453	5.6	147
State General Property Tax (Payable 2011)	28,739	9.2	176	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$311,418</b>	<b>100.0%</b>	<b>\$1,912</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>

I. Major State Aids/Credits	SIX EAST (6E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$145,180	51.9%	\$1,237	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)						
Medical Assistance	60,967	21.8	519	2,827,887	22.6	530
Minnesota Family Investment Program	1,113	0.4	9	76,772	0.6	14
General Assistance including GAMC	460	0.2	4	41,221	0.3	8
Social Services	27,604	9.9	235	1,316,027	10.5	247
Miscellaneous	2,139	0.8	18	159,666	1.3	30
Total	92,283	33.0	786	4,421,574	35.4	829
Highway Aid (Calendar 2011)						
County Aid	17,169	6.1	146	470,326	3.8	88
Municipal Aid	1,950	0.7	17	147,719	1.2	28
Township Aid	1,743	0.6	15	34,508	0.3	6
Total	20,861	7.5	178	652,552	5.2	122
Local Government Aid (Calendar 2011)	15,207	5.4	130	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	365	0.1	3	18,213	0.1	3
County Program Aid (Payable 2011)	4,076	1.5	35	161,106	1.3	30
Community Corrections Funding (2011)	2,016	0.7	17	83,296	0.7	16
<b>Total Aids</b>	<b>279,988</b>	<b>100.0</b>	<b>2,385</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	5,033	79.1	43	156,513	76.4	29
Agricultural Market Value Credit	1,321	20.8	11	23,413	11.4	4
Miscellaneous Credits	7	0.1	0	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>6,361</b>	<b>100.0</b>	<b>54</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	4,706	58.1	40	272,309	58.0	51
Regular (Renters)	3,373	41.6	29	195,387	41.6	37
Targeting Refund	25	0.3	0	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>8,103</b>	<b>100.0</b>	<b>69</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$294,452</b>	<b>100.0%</b>	<b>\$2,508</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$69,460	44.6%	\$592	\$2,482,289	29.7%	\$466
City/Town Levy	37,348	24.0	318	1,915,713	22.9	359
School District Net Tax Capacity Levy	20,361	13.1	173	1,293,852	15.5	243
School District Referendum Market Value Levy	14,026	9.0	119	759,580	9.1	142
Miscellaneous District Levy	3,374	2.2	29	1,110,516	13.3	208
State Property Tax Levy	11,132	7.1	95	796,623	9.5	149
<b>Total Levy</b>	<b>\$155,701</b>	<b>100.0%</b>	<b>1,326</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>1,568</b>
<b>Less Property Tax Credits</b>	<b>6,361</b>		<b>54</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>149,340</b>		<b>1,272</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$14,328,130		\$122,057	\$560,005,009		\$105,022
Referendum Market Valuation	7,393,935		\$62,987	446,868,189		83,805
Net Tax Capacity (NTC)	137,435		1,171	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>	<b>94.985</b>			<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.190</b>			<b>0.178</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$104,120	42.6%	\$887	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	69,557	28.5	593	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	12,857	5.3	110	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	13,190	5.4	112	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	19,990	8.2	170	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	13,564	5.5	116	782,453	5.6	147
State General Property Tax (Payable 2011)	11,132	4.6	95	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$244,410</b>	<b>100.0%</b>	<b>\$2,082</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>

I. Major State Aids/Credits	MN VALLEY (6W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$60,329	44.7%	\$1,347	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)						
Medical Assistance	31,142	23.1	696	2,827,887	22.6	530
Minnesota Family Investment Program	344	0.3	8	76,772	0.6	14
General Assistance including GAMC	114	0.1	3	41,221	0.3	8
Social Services	13,396	9.9	299	1,316,027	10.5	247
Miscellaneous	934	0.7	21	159,666	1.3	30
Total	45,930	34.1	1,026	4,421,574	35.4	829
Highway Aid (Calendar 2011)						
County Aid	14,032	10.4	313	470,326	3.8	88
Municipal Aid	220	0.2	5	147,719	1.2	28
Township Aid	2,590	1.9	58	34,508	0.3	6
Total	16,843	12.5	376	652,552	5.2	122
Local Government Aid (Calendar 2011)	8,863	6.6	198	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	591	0.4	13	18,213	0.1	3
County Program Aid (Payable 2011)	1,532	1.1	34	161,106	1.3	30
Community Corrections Funding (2011)	779	0.6	17	83,296	0.7	16
<b>Total Aids</b>	<b>134,866</b>	<b>100.0</b>	<b>3,012</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	2,018	68.3	45	156,513	76.4	29
Agricultural Market Value Credit	937	31.7	21	23,413	11.4	4
Miscellaneous Credits	0	0.0	0	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>2,955</b>	<b>100.0</b>	<b>66</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	695	45.2	16	272,309	58.0	51
Regular (Renters)	832	54.1	19	195,387	41.6	37
Targeting Refund	10	0.7	0	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>1,538</b>	<b>100.0</b>	<b>34</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$139,358</b>	<b>100.0%</b>	<b>\$3,112</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$31,180	47.0%	\$696	\$2,482,289	29.7%	\$466
City/Town Levy	16,143	24.3	361	1,915,713	22.9	359
School District Net Tax Capacity Levy	9,404	14.2	210	1,293,852	15.5	243
School District Referendum Market Value Levy	4,354	6.6	97	759,580	9.1	142
Miscellaneous District Levy	1,602	2.4	36	1,110,516	13.3	208
State Property Tax Levy	3,693	5.6	82	796,623	9.5	149
<b>Total Levy</b>	<b>\$66,376</b>	<b>100.0%</b>	<b>1,482</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>1,568</b>
<b>Less Property Tax Credits</b>	<b>2,955</b>		<b>66</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>63,421</b>		<b>1,416</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$7,961,031		\$177,801	\$560,005,009		\$105,022
Referendum Market Valuation	1,868,601		\$41,733	446,868,189		83,805
Net Tax Capacity (NTC)	68,360		1,527	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>	<b>84.903</b>			<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.248</b>			<b>0.178</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$41,333	43.7%	\$923	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	20,291	21.4	453	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	5,521	5.8	123	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	5,836	6.2	130	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	8,971	9.5	200	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	8,999	9.5	201	782,453	5.6	147
State General Property Tax (Payable 2011)	3,693	3.9	82	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$94,643</b>	<b>100.0%</b>	<b>\$2,114</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>



I. Major State Aids/Credits	E CENTRAL (7E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$193,245	54.3%	\$1,179	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)						
Medical Assistance	80,899	22.7	493	2,827,887	22.6	530
Minnesota Family Investment Program	1,411	0.4	9	76,772	0.6	14
General Assistance including GAMC	680	0.2	4	41,221	0.3	8
Social Services	35,764	10.0	218	1,316,027	10.5	247
Miscellaneous	2,654	0.7	16	159,666	1.3	30
Total	121,407	34.1	740	4,421,574	35.4	829
Highway Aid (Calendar 2011)						
County Aid	21,435	6.0	131	470,326	3.8	88
Municipal Aid	2,086	0.6	13	147,719	1.2	28
Township Aid	1,284	0.4	8	34,508	0.3	6
Total	24,806	7.0	151	652,552	5.2	122
Local Government Aid (Calendar 2011)	6,762	1.9	41	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	146	0.0	1	18,213	0.1	3
County Program Aid (Payable 2011)	6,300	1.8	38	161,106	1.3	30
Community Corrections Funding (2011)	3,310	0.9	20	83,296	0.7	16
<b>Total Aids</b>	<b>355,976</b>	<b>100.0</b>	<b>2,171</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	7,098	78.4	43	156,513	76.4	29
Agricultural Market Value Credit	1,935	21.4	12	23,413	11.4	4
Miscellaneous Credits	17	0.2	0	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>9,050</b>	<b>100.0</b>	<b>55</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	8,515	69.2	52	272,309	58.0	51
Regular (Renters)	3,773	30.6	23	195,387	41.6	37
Targeting Refund	24	0.2	0	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>12,313</b>	<b>100.0</b>	<b>75</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$377,339</b>	<b>100.0%</b>	<b>\$2,301</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$86,786	45.3%	\$529	\$2,482,289	29.7%	\$466
City/Town Levy	43,182	22.5	263	1,915,713	22.9	359
School District Net Tax Capacity Levy	37,069	19.3	226	1,293,852	15.5	243
School District Referendum Market Value Levy	8,384	4.4	51	759,580	9.1	142
Miscellaneous District Levy	4,387	2.3	27	1,110,516	13.3	208
State Property Tax Levy	11,984	6.2	73	796,623	9.5	149
<b>Total Levy</b>	<b>\$191,792</b>	<b>100.0%</b>	<b>1,170</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>1,568</b>
<b>Less Property Tax Credits</b>	<b>9,050</b>		<b>55</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>182,742</b>		<b>1,115</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$14,299,020		\$87,211	\$560,005,009		\$105,022
Referendum Market Valuation	10,566,456		\$64,446	446,868,189		83,805
Net Tax Capacity (NTC)	146,328		892	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>	<b>116.930</b>			<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.082</b>			<b>0.178</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$121,766	45.3%	\$743	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	59,309	22.1	362	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	17,056	6.3	104	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	16,548	6.2	101	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	34,874	13.0	213	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	7,110	2.6	43	782,453	5.6	147
State General Property Tax (Payable 2011)	11,984	4.5	73	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$268,647</b>	<b>100.0%</b>	<b>\$1,639</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>

I. Major State Aids/Credits	CENTRAL MN (7W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$510,613	62.2%	\$1,262	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)						
Medical Assistance	148,838	18.1	368	2,827,887	22.6	530
Minnesota Family Investment Program	3,672	0.4	9	76,772	0.6	14
General Assistance including GAMC	1,414	0.2	3	41,221	0.3	8
Social Services	70,312	8.6	174	1,316,027	10.5	247
Miscellaneous	8,033	1.0	20	159,666	1.3	30
Total	232,269	28.3	574	4,421,574	35.4	829
Highway Aid (Calendar 2011)						
County Aid	27,533	3.4	68	470,326	3.8	88
Municipal Aid	8,722	1.1	22	147,719	1.2	28
Township Aid	1,509	0.2	4	34,508	0.3	6
Total	37,764	4.6	93	652,552	5.2	122
Local Government Aid (Calendar 2011)	20,791	2.5	51	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	158	0.0	0	18,213	0.1	3
County Program Aid (Payable 2011)	14,135	1.7	35	161,106	1.3	30
Community Corrections Funding (2011)	5,444	0.7	13	83,296	0.7	16
<b>Total Aids</b>	<b>821,174</b>	<b>100.0</b>	<b>2,030</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	13,573	86.4	34	156,513	76.4	29
Agricultural Market Value Credit	2,095	13.3	5	23,413	11.4	4
Miscellaneous Credits	36	0.2	0	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>15,705</b>	<b>100.0</b>	<b>39</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	18,757	61.0	46	272,309	58.0	51
Regular (Renters)	11,897	38.7	29	195,387	41.6	37
Targeting Refund	72	0.2	0	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>30,726</b>	<b>100.0</b>	<b>76</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$867,604</b>	<b>100.0%</b>	<b>\$2,145</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$181,219	34.2%	\$448	\$2,482,289	29.7%	\$466
City/Town Levy	130,454	24.6	322	1,915,713	22.9	359
School District Net Tax Capacity Levy	109,969	20.7	272	1,293,852	15.5	243
School District Referendum Market Value Levy	40,756	7.7	101	759,580	9.1	142
Miscellaneous District Levy	19,171	3.6	47	1,110,516	13.3	208
State Property Tax Levy	48,679	9.2	120	796,623	9.5	149
<b>Total Levy</b>	<b>\$530,248</b>	<b>100.0%</b>	<b>1,311</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>1,568</b>
<b>Less Property Tax Credits</b>	<b>15,705</b>		<b>39</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>514,544</b>		<b>1,272</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$34,860,261		\$86,172	\$560,005,009		\$105,022
Referendum Market Valuation	29,506,186		\$72,937	446,868,189		83,805
Net Tax Capacity (NTC)	390,822		966	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>	<b>111.892</b>			<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.150</b>			<b>0.178</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$380,546	44.5%	\$941	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	235,872	27.6	583	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	40,809	4.8	101	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	42,682	5.0	106	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	70,153	8.2	173	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	35,636	4.2	88	782,453	5.6	147
State General Property Tax (Payable 2011)	48,679	5.7	120	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$854,377</b>	<b>100.0%</b>	<b>\$2,112</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>

I. Major State Aids/Credits	SOUTHWEST (8)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$157,480	48.6%	\$1,325	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)						
Medical Assistance	65,799	20.3	554	2,827,887	22.6	530
Minnesota Family Investment Program	973	0.3	8	76,772	0.6	14
General Assistance including GAMC	384	0.1	3	41,221	0.3	8
Social Services	32,134	9.9	270	1,316,027	10.5	247
Miscellaneous	2,563	0.8	22	159,666	1.3	30
Total	101,853	31.4	857	4,421,574	35.4	829
Highway Aid (Calendar 2011)						
County Aid	30,398	9.4	256	470,326	3.8	88
Municipal Aid	1,296	0.4	11	147,719	1.2	28
Township Aid	5,076	1.6	43	34,508	0.3	6
Total	36,770	11.3	309	652,552	5.2	122
Local Government Aid (Calendar 2011)	21,341	6.6	180	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	836	0.3	7	18,213	0.1	3
County Program Aid (Payable 2011)	3,635	1.1	31	161,106	1.3	30
Community Corrections Funding (2011)	2,210	0.7	19	83,296	0.7	16
<b>Total Aids</b>	<b>324,126</b>	<b>100.0</b>	<b>2,728</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	5,161	71.6	43	156,513	76.4	29
Agricultural Market Value Credit	2,043	28.4	17	23,413	11.4	4
Miscellaneous Credits	0	0.0	0	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>7,204</b>	<b>100.0</b>	<b>61</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	2,061	46.3	17	272,309	58.0	51
Regular (Renters)	2,359	52.9	20	195,387	41.6	37
Targeting Refund	35	0.8	0	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>4,455</b>	<b>100.0</b>	<b>37</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$335,785</b>	<b>100.0%</b>	<b>\$2,826</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$65,741	42.0%	\$553	\$2,482,289	29.7%	\$466
City/Town Levy	36,431	23.3	307	1,915,713	22.9	359
School District Net Tax Capacity Levy	25,013	16.0	211	1,293,852	15.5	243
School District Referendum Market Value Levy	14,560	9.3	123	759,580	9.1	142
Miscellaneous District Levy	4,024	2.6	34	1,110,516	13.3	208
State Property Tax Levy	10,785	6.9	91	796,623	9.5	149
<b>Total Levy</b>	<b>\$156,554</b>	<b>100.0%</b>	<b>1,318</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>1,568</b>
<b>Less Property Tax Credits</b>	<b>7,204</b>		<b>61</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>149,349</b>		<b>1,257</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$18,577,330		\$156,355	\$560,005,009		\$105,022
Referendum Market Valuation	5,294,357		\$44,560	446,868,189		83,805
Net Tax Capacity (NTC)	165,456		1,393	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>	<b>79.154</b>			<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.280</b>			<b>0.178</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$100,709	38.8%	\$848	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	73,110	28.1	615	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	13,755	5.3	116	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	14,471	5.6	122	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	25,036	9.6	211	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	22,019	8.5	185	782,453	5.6	147
State General Property Tax (Payable 2011)	10,785	4.1	91	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$259,885</b>	<b>100.0%</b>	<b>\$2,187</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>

I. Major State Aids/Credits	NINE (9)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$248,843	48.0%	\$1,075	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)						
Medical Assistance	104,319	20.1	451	2,827,887	22.6	530
Minnesota Family Investment Program	1,906	0.4	8	76,772	0.6	14
General Assistance including GAMC	931	0.2	4	41,221	0.3	8
Social Services	58,584	11.3	253	1,316,027	10.5	247
Miscellaneous	4,769	0.9	21	159,666	1.3	30
Total	170,509	32.9	736	4,421,574	35.4	829
Highway Aid (Calendar 2011)						
County Aid	38,316	7.4	165	470,326	3.8	88
Municipal Aid	4,145	0.8	18	147,719	1.2	28
Township Aid	3,221	0.6	14	34,508	0.3	6
Total	45,682	8.8	197	652,552	5.2	122
Local Government Aid (Calendar 2011)	39,375	7.6	170	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	844	0.2	4	18,213	0.1	3
County Program Aid (Payable 2011)	8,780	1.7	38	161,106	1.3	30
Community Corrections Funding (2011)	4,059	0.8	18	83,296	0.7	16
<b>Total Aids</b>	<b>518,092</b>	<b>100.0</b>	<b>2,238</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	9,131	77.4	39	156,513	76.4	29
Agricultural Market Value Credit	2,290	19.4	10	23,413	11.4	4
Miscellaneous Credits	373	3.2	2	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>11,793</b>	<b>100.0</b>	<b>51</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	6,177	50.4	27	272,309	58.0	51
Regular (Renters)	6,046	49.3	26	195,387	41.6	37
Targeting Refund	35	0.3	0	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>12,258</b>	<b>100.0</b>	<b>53</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$542,143</b>	<b>100.0%</b>	<b>\$2,342</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$115,239	41.1%	\$498	\$2,482,289	29.7%	\$466
City/Town Levy	73,444	26.2	317	1,915,713	22.9	359
School District Net Tax Capacity Levy	42,182	15.0	182	1,293,852	15.5	243
School District Referendum Market Value Levy	22,231	7.9	96	759,580	9.1	142
Miscellaneous District Levy	4,887	1.7	21	1,110,516	13.3	208
State Property Tax Levy	22,474	8.0	97	796,623	9.5	149
<b>Total Levy</b>	<b>\$280,458</b>	<b>100.0%</b>	<b>1,211</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>1,568</b>
<b>Less Property Tax Credits</b>	<b>11,793</b>		<b>51</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>268,664</b>		<b>1,160</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$26,855,259		\$115,995	\$560,005,009		\$105,022
Referendum Market Valuation	13,813,769		\$59,665	446,868,189		83,805
Net Tax Capacity (NTC)	258,371		1,116	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>	<b>91.127</b>			<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.163</b>			<b>0.178</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$200,843	41.3%	\$867	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	134,165	27.6	579	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	24,549	5.1	106	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	25,520	5.2	110	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	39,161	8.1	169	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	39,398	8.1	170	782,453	5.6	147
State General Property Tax (Payable 2011)	22,474	4.6	97	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$486,111</b>	<b>100.0%</b>	<b>\$2,100</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>

	SE MN (10)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>I. Major State Aids/Credits</b>						
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$588,819	53.8%	\$1,187	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)						
Medical Assistance	207,401	19.0	418	2,827,887	22.6	530
Minnesota Family Investment Program	4,514	0.4	9	76,772	0.6	14
General Assistance including GAMC	1,496	0.1	3	41,221	0.3	8
Social Services	122,198	11.2	246	1,316,027	10.5	247
Miscellaneous	10,022	0.9	20	159,666	1.3	30
Total	345,632	31.6	696	4,421,574	35.4	829
Highway Aid (Calendar 2011)						
County Aid	54,728	5.0	110	470,326	3.8	88
Municipal Aid	14,286	1.3	29	147,719	1.2	28
Township Aid	4,451	0.4	9	34,508	0.3	6
Total	73,465	6.7	148	652,552	5.2	122
Local Government Aid (Calendar 2011)	56,586	5.2	114	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	1,731	0.2	3	18,213	0.1	3
County Program Aid (Payable 2011)	20,252	1.9	41	161,106	1.3	30
Community Corrections Funding (2011)	7,331	0.7	15	83,296	0.7	16
<b>Total Aids</b>	<b>1,093,817</b>	<b>100.0</b>	<b>2,204</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	19,217	82.8	39	156,513	76.4	29
Agricultural Market Value Credit	3,684	15.9	7	23,413	11.4	4
Miscellaneous Credits	305	1.3	1	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>23,206</b>	<b>100.0</b>	<b>47</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	16,657	54.2	34	272,309	58.0	51
Regular (Renters)	13,961	45.4	28	195,387	41.6	37
Targeting Refund	106	0.3	0	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>30,724</b>	<b>100.0</b>	<b>62</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$1,147,747</b>	<b>100.0%</b>	<b>\$2,313</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$235,377	37.2%	\$474	\$2,482,289	29.7%	\$466
City/Town Levy	167,992	26.6	339	1,915,713	22.9	359
School District Net Tax Capacity Levy	106,634	16.9	215	1,293,852	15.5	243
School District Referendum Market Value Levy	57,063	9.0	115	759,580	9.1	142
Miscellaneous District Levy	13,351	2.1	27	1,110,516	13.3	208
State Property Tax Levy	51,866	8.2	105	796,623	9.5	149
<b>Total Levy</b>	<b>\$632,283</b>	<b>100.0%</b>	<b>1,274</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>1,568</b>
<b>Less Property Tax Credits</b>	<b>23,206</b>		<b>47</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>609,077</b>		<b>1,227</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$47,986,143		\$96,697	\$560,005,009		\$105,022
Referendum Market Valuation	34,200,429		\$68,917	446,868,189		83,805
Net Tax Capacity (NTC)	497,791		1,003	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>						
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>105.046</b>			<b>108.350</b>		
	<b>0.168</b>			<b>0.178</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$522,162	47.8%	\$1,052	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	281,645	25.8	568	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	50,608	4.6	102	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	52,526	4.8	106	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	84,838	7.8	171	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	48,594	4.4	98	782,453	5.6	147
State General Property Tax (Payable 2011)	51,866	4.7	105	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$1,092,240</b>	<b>100.0%</b>	<b>\$2,201</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>

I. Major State Aids/Credits	METRO (11)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2010-2011)	\$3,756,329	56.5%	\$1,307	\$6,728,024	53.9%	\$1,262
Human Services Aid (Calendar 2011)						
Medical Assistance	1,556,584	23.4	542	2,827,887	22.6	530
Minnesota Family Investment Program	50,160	0.8	17	76,772	0.6	14
General Assistance including GAMC	29,892	0.4	10	41,221	0.3	8
Social Services	705,546	10.6	246	1,316,027	10.5	247
Miscellaneous	102,029	1.5	36	159,666	1.3	30
Total	2,444,211	36.8	851	4,421,574	35.4	829
Highway Aid (Calendar 2011)						
County Aid	109,674	1.6	38	470,326	3.8	88
Municipal Aid	94,021	1.4	33	147,719	1.2	28
Township Aid	860	0.0	0	34,508	0.3	6
Total	204,555	3.1	71	652,552	5.2	122
Local Government Aid (Calendar 2011)	132,977	2.0	46	425,345	3.4	80
Disparity Reduction Aid (Calendar 2011)	1,428	0.0	0	18,213	0.1	3
County Program Aid (Payable 2011)	67,009	1.0	23	161,106	1.3	30
Community Corrections Funding (2011)	41,220	0.6	14	83,296	0.7	16
<b>Total Aids</b>	<b>6,647,729</b>	<b>100.0</b>	<b>2,314</b>	<b>12,490,110</b>	<b>100.0</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>						
Homestead Market Value Credit	57,543	97.1	20	156,513	76.4	29
Agricultural Market Value Credit	1,103	1.9	0	23,413	11.4	4
Miscellaneous Credits	585	1.0	0	24,929	12.2	5
<b>Total Property Tax Credits</b>	<b>59,231</b>	<b>100.0</b>	<b>21</b>	<b>204,854</b>	<b>100.0</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>						
Regular (Homeowners)	191,751	59.2	67	272,309	58.0	51
Regular (Renters)	130,673	40.4	45	195,387	41.6	37
Targeting Refund	1,231	0.4	0	1,902	0.4	0
<b>Total Property Tax Refunds</b>	<b>323,656</b>	<b>100.0</b>	<b>113</b>	<b>469,597</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$7,030,616</b>	<b>100.0%</b>	<b>\$2,447</b>	<b>\$13,164,561</b>	<b>100.0%</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2011)</b>						
County Levy	\$1,217,348	23.3%	\$424	\$2,482,289	29.7%	\$466
City/Town Levy	1,169,088	22.4	407	1,915,713	22.9	359
School District Net Tax Capacity Levy	767,794	14.7	267	1,293,852	15.5	243
School District Referendum Market Value Levy	536,331	10.3	187	759,580	9.1	142
Miscellaneous District Levy	1,011,935	19.4	352	1,110,516	13.3	208
State Property Tax Levy	520,586	10.0	181	796,623	9.5	149
<b>Total Levy</b>	<b>\$5,223,082</b>	<b>100.0%</b>	<b>1,818</b>	<b>\$8,358,573</b>	<b>100.0%</b>	<b>1,568</b>
<b>Less Property Tax Credits</b>	<b>59,231</b>		<b>21</b>	<b>204,854</b>		<b>38</b>
<b>Net Property Taxes Payable</b>	<b>5,163,851</b>		<b>1,797</b>	<b>8,153,718</b>		<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>						
Market Valuation	\$290,961,355		\$101,259	\$560,005,009		\$105,022
Referendum Market Valuation	286,252,860		\$99,620	446,868,189		83,805
Net Tax Capacity (NTC)	3,502,971		1,219	6,245,082		1,171
<b>C. Average Local NTC Tax Rate</b>	<b>118.074</b>			<b>108.350</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.198</b>			<b>0.178</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2010 filed 2011)	\$4,363,770	48.7%	\$1,519	\$6,530,689	46.5%	\$1,225
Sales/Use Tax (Calendar 2011)	2,550,450	28.5	888	3,975,605	28.3	746
Motor Vehicle Sales Tax (Calendar 2011)	281,379	3.1	98	538,490	3.8	101
Motor Vehicle Registration Tax (Calendar 2011)	310,203	3.5	108	574,395	4.1	108
Motor Fuels Tax (Calendar 2011)	397,331	4.4	138	846,661	6.0	159
Corporate Income Tax (Calendar 2011)	537,243	6.0	187	782,453	5.6	147
State General Property Tax (Payable 2011)	520,586	5.8	181	796,623	5.7	149
<b>Total State Taxes</b>	<b>\$8,960,962</b>	<b>100.0%</b>	<b>\$3,119</b>	<b>\$14,044,914</b>	<b>100.0%</b>	<b>\$2,634</b>

## 4. County Data

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

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

A table containing the 2011 estimated population, which was used for each county in determining the county and region per capita amounts, is on page 6. 2011 population is used to calculate per capita amounts throughout this report, even if 2010 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
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$18,091	45.3%	\$1,117	\$1,104	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	11,354	28.4	701	653	530
Minnesota Family Investment Program	160	0.4	10	14	14
General Assistance including GAMC	100	0.3	6	10	8
Social Services	3,569	8.9	220	314	247
Miscellaneous	341	0.9	21	41	30
Total	15,524	38.9	958	1,032	829
Highway Aid (Calendar 2011)					
County Aid	4,455	11.2	275	160	88
Municipal Aid	0	0.0	0	33	28
Township Aid	359	0.9	22	5	6
Total	4,814	12.1	297	199	122
Local Government Aid (Calendar 2011)	897	2.2	55	198	80
Disparity Reduction Aid (Calendar 2011)	22	0.1	1	33	3
County Program Aid (Payable 2011)	311	0.8	19	42	30
Community Corrections Funding (2011)	279	0.7	17	21	16
<b>Total Aids</b>	<b>39,939</b>	<b>100.0</b>	<b>2,465</b>	<b>2,630</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	814	42.2	50	42	29
Agricultural Market Value Credit	240	12.4	15	3	4
Miscellaneous Credits	875	45.3	54	48	5
<b>Total Property Tax Credits</b>	<b>1,929</b>	<b>100.0</b>	<b>119</b>	<b>93</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	230	44.5	14	26	51
Regular (Renters)	285	55.2	18	29	37
Targeting Refund	2	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>516</b>	<b>100.0</b>	<b>32</b>	<b>56</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$42,384</b>	<b>100.0%</b>	<b>\$2,616</b>	<b>\$2,778</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$10,930	48.5%	\$675	\$545	\$466
City/Town Levy	5,023	22.3	310	269	359
School District Net Tax Capacity Levy	2,782	12.4	172	187	243
School District Referendum Market Value Levy	535	2.4	33	51	142
Miscellaneous District Levy	622	2.8	38	66	208
State Property Tax Levy	2,635	11.7	163	122	149
<b>Total Levy</b>	<b>\$22,526</b>	<b>100.0%</b>	<b>\$1,390</b>	<b>\$1,239</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,929</b>		<b>119</b>	<b>93</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>20,597</b>		<b>1,271</b>	<b>1,147</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,210,872		\$198,178	\$99,574	\$105,022
Referendum Market Valuation	1,300,047		\$80,240	67,723	83,805
Net Tax Capacity (NTC)	32,004		1,975	1,088	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>60.482</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.041</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$9,467	34.7%	\$584	\$783	\$1,225
Sales/Use Tax (Calendar 2011)	7,172	26.3	443	720	746
Motor Vehicle Sales Tax (Calendar 2011)	1,844	6.8	114	102	101
Motor Vehicle Registration Tax (Calendar 2011)	1,851	6.8	114	104	108
Motor Fuels Tax (Calendar 2011)	3,878	14.2	239	175	159
Corporate Income Tax (Calendar 2011)	459	1.7	28	79	147
State General Property Tax (Payable 2011)	2,635	9.6	163	122	149
<b>Total State Taxes</b>	<b>\$27,306</b>	<b>100.0%</b>	<b>\$1,685</b>	<b>\$2,085</b>	<b>\$2,634</b>



	ANOKA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$456,972	62.7%	\$1,368	\$1,307	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	143,590	19.7	430	542	530
Minnesota Family Investment Program	4,216	0.6	13	17	14
General Assistance including GAMC	1,497	0.2	4	10	8
Social Services	70,309	9.7	210	246	247
Miscellaneous	4,928	0.7	15	36	30
Total	224,540	30.8	672	851	829
Highway Aid (Calendar 2011)					
County Aid	15,022	2.1	45	38	88
Municipal Aid	10,314	1.4	31	33	28
Township Aid	26	0.0	0	0	6
Total	25,362	3.5	76	71	122
Local Government Aid (Calendar 2011)	3,107	0.4	9	46	80
Disparity Reduction Aid (Calendar 2011)	0	0.0	0	0	3
County Program Aid (Payable 2011)	13,560	1.9	41	23	30
Community Corrections Funding (2011)	4,848	0.7	15	14	16
<b>Total Aids</b>	<b>728,390</b>	<b>100.0</b>	<b>2,180</b>	<b>2,314</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	9,253	98.9	28	20	29
Agricultural Market Value Credit	91	1.0	0	0	4
Miscellaneous Credits	8	0.1	0	0	5
<b>Total Property Tax Credits</b>	<b>9,352</b>	<b>100.0</b>	<b>28</b>	<b>21</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	20,688	65.5	62	67	51
Regular (Renters)	10,852	34.4	32	45	37
Targeting Refund	26	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>31,565</b>	<b>100.0</b>	<b>94</b>	<b>113</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$769,307</b>	<b>100.0%</b>	<b>\$2,303</b>	<b>\$2,447</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$106,447	23.1%	\$319	\$424	\$466
City/Town Levy	103,729	22.5	311	407	359
School District Net Tax Capacity Levy	73,407	15.9	220	267	243
School District Referendum Market Value Levy	55,339	12.0	166	187	142
Miscellaneous District Levy	79,741	17.3	239	352	208
State Property Tax Levy	42,721	9.3	128	181	149
<b>Total Levy</b>	<b>\$461,382</b>	<b>100.0%</b>	<b>\$1,381</b>	<b>\$1,818</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>9,352</b>		<b>28</b>	<b>21</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>452,030</b>		<b>1,353</b>	<b>1,797</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$27,025,523		\$80,902	\$101,259	\$105,022
Referendum Market Valuation	26,711,065		\$79,961	99,620	83,805
Net Tax Capacity (NTC)	315,214		944	1,219	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>114.970</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.211</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$371,333	49.2%	\$1,112	\$1,519	\$1,225
Sales/Use Tax (Calendar 2011)	206,157	27.3	617	888	746
Motor Vehicle Sales Tax (Calendar 2011)	32,442	4.3	97	98	101
Motor Vehicle Registration Tax (Calendar 2011)	34,353	4.6	103	108	108
Motor Fuels Tax (Calendar 2011)	44,499	5.9	133	138	159
Corporate Income Tax (Calendar 2011)	23,178	3.1	69	187	147
State General Property Tax (Payable 2011)	42,721	5.7	128	181	149
<b>Total State Taxes</b>	<b>\$754,684</b>	<b>100.0%</b>	<b>\$2,259</b>	<b>\$3,119</b>	<b>\$2,634</b>

I. Major State Aids/Credits	BECKER			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$39,868	46.8%	\$1,217	\$1,158	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	26,964	31.7	823	564	530
Minnesota Family Investment Program	522	0.6	16	9	14
General Assistance including GAMC	280	0.3	9	5	8
Social Services	7,649	9.0	233	266	247
Miscellaneous	731	0.9	22	23	30
Total	36,145	42.5	1,103	868	829
Highway Aid (Calendar 2011)					
County Aid	4,714	5.5	144	170	88
Municipal Aid	427	0.5	13	26	28
Township Aid	547	0.6	17	20	6
Total	5,688	6.7	174	216	122
Local Government Aid (Calendar 2011)	1,518	1.8	46	115	80
Disparity Reduction Aid (Calendar 2011)	2	0.0	0	1	3
County Program Aid (Payable 2011)	1,019	1.2	31	34	30
Community Corrections Funding (2011)	876	1.0	27	17	16
<b>Total Aids</b>	<b>85,116</b>	<b>100.0</b>	<b>2,597</b>	<b>2,409</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,454	79.6	44	43	29
Agricultural Market Value Credit	374	20.4	11	11	4
Miscellaneous Credits	0	0.0	0	24	5
<b>Total Property Tax Credits</b>	<b>1,828</b>	<b>100.0</b>	<b>56</b>	<b>78</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	891	53.6	27	26	51
Regular (Renters)	730	44.0	22	25	37
Targeting Refund	40	2.4	1	1	0
<b>Total Property Tax Refunds</b>	<b>1,661</b>	<b>100.0</b>	<b>51</b>	<b>52</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$88,605</b>	<b>100.0%</b>	<b>\$2,704</b>	<b>\$2,539</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$18,050	42.5%	\$551	\$563	\$466
City/Town Levy	8,652	20.4	264	275	359
School District Net Tax Capacity Levy	6,314	14.9	193	204	243
School District Referendum Market Value Levy	3,344	7.9	102	96	142
Miscellaneous District Levy	1,709	4.0	52	52	208
State Property Tax Levy	4,394	10.3	134	118	149
<b>Total Levy</b>	<b>\$42,464</b>	<b>100.0%</b>	<b>\$1,296</b>	<b>\$1,308</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,828</b>		<b>56</b>	<b>78</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>40,636</b>		<b>1,240</b>	<b>1,231</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$4,586,284		\$139,954	\$132,717	\$105,022
Referendum Market Valuation	2,436,290		\$74,345	66,557	83,805
Net Tax Capacity (NTC)	46,139		1,408	1,311	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>75.263</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.137</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$24,203	38.8%	\$739	\$849	\$1,225
Sales/Use Tax (Calendar 2011)	19,374	31.1	591	610	746
Motor Vehicle Sales Tax (Calendar 2011)	3,435	5.5	105	106	101
Motor Vehicle Registration Tax (Calendar 2011)	3,417	5.5	104	109	108
Motor Fuels Tax (Calendar 2011)	5,937	9.5	181	207	159
Corporate Income Tax (Calendar 2011)	1,626	2.6	50	83	147
State General Property Tax (Payable 2011)	4,394	7.0	134	118	149
<b>Total State Taxes</b>	<b>\$62,386</b>	<b>100.0%</b>	<b>\$1,904</b>	<b>\$2,081</b>	<b>\$2,634</b>

	BELTRAMI			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$67,278	47.0%	\$1,488	\$1,444	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	43,965	30.7	972	886	530
Minnesota Family Investment Program	2,542	1.8	56	41	14
General Assistance including GAMC	226	0.2	5	6	8
Social Services	14,265	10.0	316	272	247
Miscellaneous	1,052	0.7	23	23	30
Total	62,050	43.3	1,372	1,229	829
Highway Aid (Calendar 2011)					
County Aid	5,742	4.0	127	208	88
Municipal Aid	496	0.3	11	6	28
Township Aid	386	0.3	9	14	6
Total	6,623	4.6	146	228	122
Local Government Aid (Calendar 2011)	3,234	2.3	72	61	80
Disparity Reduction Aid (Calendar 2011)	8	0.0	0	3	3
County Program Aid (Payable 2011)	3,106	2.2	69	61	30
Community Corrections Funding (2011)	902	0.6	20	19	16
<b>Total Aids</b>	<b>143,202</b>	<b>100.0</b>	<b>3,167</b>	<b>3,045</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,545	81.8	34	40	29
Agricultural Market Value Credit	305	16.2	7	10	4
Miscellaneous Credits	38	2.0	1	0	5
<b>Total Property Tax Credits</b>	<b>1,888</b>	<b>100.0</b>	<b>42</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	836	43.2	18	21	51
Regular (Renters)	1,096	56.7	24	21	37
Targeting Refund	1	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,933</b>	<b>100.0</b>	<b>43</b>	<b>42</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$147,023</b>	<b>100.0%</b>	<b>\$3,252</b>	<b>\$3,138</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$16,901	42.8%	\$374	\$471	\$466
City/Town Levy	7,713	19.6	171	211	359
School District Net Tax Capacity Levy	6,899	17.5	153	213	243
School District Referendum Market Value Levy	2,625	6.7	58	62	142
Miscellaneous District Levy	1,439	3.6	32	34	208
State Property Tax Levy	3,870	9.8	86	134	149
<b>Total Levy</b>	<b>\$39,447</b>	<b>100.0%</b>	<b>\$872</b>	<b>\$1,125</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,888</b>		<b>42</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>37,559</b>		<b>831</b>	<b>1,074</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,010,599		\$66,589	\$100,715	\$105,022
Referendum Market Valuation	2,174,303		\$48,091	57,188	83,805
Net Tax Capacity (NTC)	32,313		715	1,061	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>101.978</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.121</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$25,125	33.1%	\$556	\$571	\$1,225
Sales/Use Tax (Calendar 2011)	30,046	39.6	665	583	746
Motor Vehicle Sales Tax (Calendar 2011)	3,850	5.1	85	93	101
Motor Vehicle Registration Tax (Calendar 2011)	3,896	5.1	86	92	108
Motor Fuels Tax (Calendar 2011)	6,357	8.4	141	165	159
Corporate Income Tax (Calendar 2011)	2,666	3.5	59	53	147
State General Property Tax (Payable 2011)	3,870	5.1	86	134	149
<b>Total State Taxes</b>	<b>\$75,811</b>	<b>100.0%</b>	<b>\$1,677</b>	<b>\$1,691</b>	<b>\$2,634</b>

I. Major State Aids/Credits	BENTON			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$46,475	53.0%	\$1,205	\$1,262	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	19,273	22.0	500	368	530
Minnesota Family Investment Program	521	0.6	14	9	14
General Assistance including GAMC	325	0.4	8	3	8
Social Services	10,828	12.3	281	174	247
Miscellaneous	1,331	1.5	35	20	30
Total	32,279	36.8	837	574	829
Highway Aid (Calendar 2011)					
County Aid	3,351	3.8	87	68	88
Municipal Aid	491	0.6	13	22	28
Township Aid	177	0.2	5	4	6
Total	4,018	4.6	104	93	122
Local Government Aid (Calendar 2011)	2,358	2.7	61	51	80
Disparity Reduction Aid (Calendar 2011)	17	0.0	0	0	3
County Program Aid (Payable 2011)	1,803	2.1	47	35	30
Community Corrections Funding (2011)	806	0.9	21	13	16
<b>Total Aids</b>	<b>87,757</b>	<b>100.0</b>	<b>2,276</b>	<b>2,030</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,550	80.0	40	34	29
Agricultural Market Value Credit	387	19.9	10	5	4
Miscellaneous Credits	2	0.1	0	0	5
<b>Total Property Tax Credits</b>	<b>1,938</b>	<b>100.0</b>	<b>50</b>	<b>39</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,655	49.0	43	46	51
Regular (Renters)	1,724	51.0	45	29	37
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>3,379</b>	<b>100.0</b>	<b>88</b>	<b>76</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$93,074</b>	<b>100.0%</b>	<b>\$2,414</b>	<b>\$2,145</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$19,944	42.9%	\$517	\$448	\$466
City/Town Levy	9,352	20.1	243	322	359
School District Net Tax Capacity Levy	10,665	22.9	277	272	243
School District Referendum Market Value Levy	1,056	2.3	27	101	142
Miscellaneous District Levy	1,731	3.7	45	47	208
State Property Tax Levy	3,749	8.1	97	120	149
<b>Total Levy</b>	<b>\$46,497</b>	<b>100.0%</b>	<b>\$1,206</b>	<b>\$1,311</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,938</b>		<b>50</b>	<b>39</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>44,559</b>		<b>1,156</b>	<b>1,272</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,856,832		\$74,092	\$86,172	\$105,022
Referendum Market Valuation	2,267,511		\$58,808	72,937	83,805
Net Tax Capacity (NTC)	30,628		794	966	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>135.335</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.057</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$29,360	40.8%	\$761	\$941	\$1,225
Sales/Use Tax (Calendar 2011)	21,635	30.1	561	583	746
Motor Vehicle Sales Tax (Calendar 2011)	3,464	4.8	90	101	101
Motor Vehicle Registration Tax (Calendar 2011)	3,486	4.8	90	106	108
Motor Fuels Tax (Calendar 2011)	7,187	10.0	186	173	159
Corporate Income Tax (Calendar 2011)	3,060	4.3	79	88	147
State General Property Tax (Payable 2011)	3,749	5.2	97	120	149
<b>Total State Taxes</b>	<b>\$71,942</b>	<b>100.0%</b>	<b>\$1,866</b>	<b>\$2,112</b>	<b>\$2,634</b>

I. Major State Aids/Credits	BIG STONE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$6,992	40.6%	\$1,334	\$1,347	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	4,027	23.4	768	696	530
Minnesota Family Investment Program	43	0.2	8	8	14
General Assistance including GAMC	6	0.0	1	3	8
Social Services	1,732	10.1	331	299	247
Miscellaneous	107	0.6	20	21	30
Total	5,915	34.4	1,129	1,026	829
Highway Aid (Calendar 2011)					
County Aid	2,428	14.1	463	313	88
Municipal Aid	0	0.0	0	5	28
Township Aid	162	0.9	31	58	6
Total	2,589	15.0	494	376	122
Local Government Aid (Calendar 2011)	1,158	6.7	221	198	80
Disparity Reduction Aid (Calendar 2011)	176	1.0	34	13	3
County Program Aid (Payable 2011)	264	1.5	50	34	30
Community Corrections Funding (2011)	113	0.7	22	17	16
<b>Total Aids</b>	<b>17,208</b>	<b>100.0</b>	<b>3,284</b>	<b>3,012</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	235	67.0	45	45	29
Agricultural Market Value Credit	116	33.0	22	21	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>350</b>	<b>100.0</b>	<b>67</b>	<b>66</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	126	58.1	24	16	51
Regular (Renters)	91	41.9	17	19	37
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>218</b>	<b>100.0</b>	<b>42</b>	<b>34</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$17,775</b>	<b>100.0%</b>	<b>\$3,392</b>	<b>\$3,112</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$3,875	50.4%	\$740	\$696	\$466
City/Town Levy	1,474	19.2	281	361	359
School District Net Tax Capacity Levy	1,235	16.0	236	210	243
School District Referendum Market Value Levy	571	7.4	109	97	142
Miscellaneous District Levy	273	3.5	52	36	208
State Property Tax Levy	266	3.5	51	82	149
<b>Total Levy</b>	<b>\$7,694</b>	<b>100.0%</b>	<b>\$1,468</b>	<b>\$1,482</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>350</b>		<b>67</b>	<b>66</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>7,344</b>		<b>1,401</b>	<b>1,416</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$975,956		\$186,251	\$177,801	\$105,022
Referendum Market Valuation	193,670		\$36,960	41,733	83,805
Net Tax Capacity (NTC)	8,038		1,534	1,527	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>85.307</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.295</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$4,230	49.0%	\$807	\$923	\$1,225
Sales/Use Tax (Calendar 2011)	1,591	18.4	304	453	746
Motor Vehicle Sales Tax (Calendar 2011)	684	7.9	131	123	101
Motor Vehicle Registration Tax (Calendar 2011)	737	8.5	141	130	108
Motor Fuels Tax (Calendar 2011)	1,006	11.7	192	200	159
Corporate Income Tax (Calendar 2011)	112	1.3	21	201	147
State General Property Tax (Payable 2011)	266	3.1	51	82	149
<b>Total State Taxes</b>	<b>\$8,627</b>	<b>100.0%</b>	<b>\$1,646</b>	<b>\$2,114</b>	<b>\$2,634</b>

I. Major State Aids/Credits	BLUE EARTH			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$61,734	47.7%	\$959	\$1,075	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	25,407	19.6	395	451	530
Minnesota Family Investment Program	542	0.4	8	8	14
General Assistance including GAMC	325	0.3	5	4	8
Social Services	18,166	14.0	282	253	247
Miscellaneous	1,696	1.3	26	21	30
Total	46,137	35.7	717	736	829
Highway Aid (Calendar 2011)					
County Aid	7,596	5.9	118	165	88
Municipal Aid	1,420	1.1	22	18	28
Township Aid	343	0.3	5	14	6
Total	9,359	7.2	145	197	122
Local Government Aid (Calendar 2011)	8,483	6.6	132	170	80
Disparity Reduction Aid (Calendar 2011)	150	0.1	2	4	3
County Program Aid (Payable 2011)	2,435	1.9	38	38	30
Community Corrections Funding (2011)	1,035	0.8	16	18	16
<b>Total Aids</b>	<b>129,333</b>	<b>100.0</b>	<b>2,009</b>	<b>2,238</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,798	77.2	28	39	29
Agricultural Market Value Credit	324	13.9	5	10	4
Miscellaneous Credits	207	8.9	3	2	5
<b>Total Property Tax Credits</b>	<b>2,328</b>	<b>100.0</b>	<b>36</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,429	40.3	22	27	51
Regular (Renters)	2,110	59.5	33	26	37
Targeting Refund	5	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>3,543</b>	<b>100.0</b>	<b>55</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$135,204</b>	<b>100.0%</b>	<b>\$2,100</b>	<b>\$2,342</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$28,236	35.7%	\$439	\$498	\$466
City/Town Levy	19,929	25.2	310	317	359
School District Net Tax Capacity Levy	12,755	16.1	198	182	243
School District Referendum Market Value Levy	6,779	8.6	105	96	142
Miscellaneous District Levy	1,541	2.0	24	21	208
State Property Tax Levy	9,764	12.4	152	97	149
<b>Total Levy</b>	<b>\$79,003</b>	<b>100.0%</b>	<b>\$1,227</b>	<b>\$1,211</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>2,328</b>		<b>36</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>76,675</b>		<b>1,191</b>	<b>1,160</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$6,105,059		\$94,824	\$115,995	\$105,022
Referendum Market Valuation	4,308,285		\$66,916	59,665	83,805
Net Tax Capacity (NTC)	66,918		1,039	1,116	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>93.338</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.157</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$52,873	30.4%	\$821	\$867	\$1,225
Sales/Use Tax (Calendar 2011)	73,936	42.5	1,148	579	746
Motor Vehicle Sales Tax (Calendar 2011)	5,734	3.3	89	106	101
Motor Vehicle Registration Tax (Calendar 2011)	6,056	3.5	94	110	108
Motor Fuels Tax (Calendar 2011)	9,289	5.3	144	169	159
Corporate Income Tax (Calendar 2011)	16,208	9.3	252	170	147
State General Property Tax (Payable 2011)	9,764	5.6	152	97	149
<b>Total State Taxes</b>	<b>\$173,859</b>	<b>100.0%</b>	<b>\$2,700</b>	<b>\$2,100</b>	<b>\$2,634</b>

I. Major State Aids/Credits	BROWN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$24,029	42.1%	\$933	\$1,075	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	12,341	21.6	479	451	530
Minnesota Family Investment Program	111	0.2	4	8	14
General Assistance including GAMC	106	0.2	4	4	8
Social Services	7,092	12.4	275	253	247
Miscellaneous	492	0.9	19	21	30
Total	20,141	35.3	782	736	829
Highway Aid (Calendar 2011)					
County Aid	3,728	6.5	145	165	88
Municipal Aid	665	1.2	26	18	28
Township Aid	369	0.6	14	14	6
Total	4,762	8.3	185	197	122
Local Government Aid (Calendar 2011)	6,490	11.4	252	170	80
Disparity Reduction Aid (Calendar 2011)	68	0.1	3	4	3
County Program Aid (Payable 2011)	1,197	2.1	46	38	30
Community Corrections Funding (2011)	449	0.8	17	18	16
<b>Total Aids</b>	<b>57,137</b>	<b>100.0</b>	<b>2,218</b>	<b>2,238</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,265	80.7	49	39	29
Agricultural Market Value Credit	302	19.3	12	10	4
Miscellaneous Credits	0	0.0	0	2	5
<b>Total Property Tax Credits</b>	<b>1,567</b>	<b>100.0</b>	<b>61</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	678	50.6	26	27	51
Regular (Renters)	661	49.3	26	26	37
Targeting Refund	2	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,340</b>	<b>100.0</b>	<b>52</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$60,045</b>	<b>100.0%</b>	<b>\$2,331</b>	<b>\$2,342</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$11,151	39.8%	\$433	\$498	\$466
City/Town Levy	8,973	32.0	348	317	359
School District Net Tax Capacity Levy	3,640	13.0	141	182	243
School District Referendum Market Value Levy	2,058	7.3	80	96	142
Miscellaneous District Levy	304	1.1	12	21	208
State Property Tax Levy	1,879	6.7	73	97	149
<b>Total Levy</b>	<b>\$28,005</b>	<b>100.0%</b>	<b>\$1,087</b>	<b>\$1,211</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,567</b>		<b>61</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>26,437</b>		<b>1,026</b>	<b>1,160</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,743,336		\$106,513	\$115,995	\$105,022
Referendum Market Valuation	1,299,572		\$50,457	59,665	83,805
Net Tax Capacity (NTC)	24,790		962	1,116	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>97.087</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.158</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$23,778	42.1%	\$923	\$867	\$1,225
Sales/Use Tax (Calendar 2011)	14,698	26.0	571	579	746
Motor Vehicle Sales Tax (Calendar 2011)	3,155	5.6	122	106	101
Motor Vehicle Registration Tax (Calendar 2011)	3,275	5.8	127	110	108
Motor Fuels Tax (Calendar 2011)	3,512	6.2	136	169	159
Corporate Income Tax (Calendar 2011)	6,242	11.0	242	170	147
State General Property Tax (Payable 2011)	1,879	3.3	73	97	149
<b>Total State Taxes</b>	<b>\$56,538</b>	<b>100.0%</b>	<b>\$2,195</b>	<b>\$2,100</b>	<b>\$2,634</b>

I. Major State Aids/Credits	CARLTON			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$46,784	50.8%	\$1,318	\$1,104	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	21,880	23.8	616	653	530
Minnesota Family Investment Program	286	0.3	8	14	14
General Assistance including GAMC	250	0.3	7	10	8
Social Services	10,780	11.7	304	314	247
Miscellaneous	869	0.9	24	41	30
Total	34,065	37.0	960	1,032	829
Highway Aid (Calendar 2011)					
County Aid	4,292	4.7	121	160	88
Municipal Aid	594	0.6	17	33	28
Township Aid	222	0.2	6	5	6
Total	5,108	5.6	144	199	122
Local Government Aid (Calendar 2011)	3,148	3.4	89	198	80
Disparity Reduction Aid (Calendar 2011)	656	0.7	18	33	3
County Program Aid (Payable 2011)	1,619	1.8	46	42	30
Community Corrections Funding (2011)	630	0.7	18	21	16
<b>Total Aids</b>	<b>92,010</b>	<b>100.0</b>	<b>2,592</b>	<b>2,630</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,617	86.9	46	42	29
Agricultural Market Value Credit	241	13.0	7	3	4
Miscellaneous Credits	2	0.1	0	48	5
<b>Total Property Tax Credits</b>	<b>1,860</b>	<b>100.0</b>	<b>52</b>	<b>93</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,699	66.4	48	26	51
Regular (Renters)	849	33.2	24	29	37
Targeting Refund	12	0.5	0	0	0
<b>Total Property Tax Refunds</b>	<b>2,560</b>	<b>100.0</b>	<b>72</b>	<b>56</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$96,429</b>	<b>100.0%</b>	<b>\$2,717</b>	<b>\$2,778</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$20,003	47.4%	\$564	\$545	\$466
City/Town Levy	7,366	17.5	208	269	359
School District Net Tax Capacity Levy	7,531	17.8	212	187	243
School District Referendum Market Value Levy	1,971	4.7	56	51	142
Miscellaneous District Levy	2,235	5.3	63	66	208
State Property Tax Levy	3,082	7.3	87	122	149
<b>Total Levy</b>	<b>\$42,189</b>	<b>100.0%</b>	<b>\$1,189</b>	<b>\$1,239</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,860</b>		<b>52</b>	<b>93</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>40,329</b>		<b>1,136</b>	<b>1,147</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,621,615		\$73,865	\$99,574	\$105,022
Referendum Market Valuation	2,116,745		\$59,640	67,723	83,805
Net Tax Capacity (NTC)	28,468		802	1,088	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>130.444</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.093</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$23,550	40.0%	\$664	\$783	\$1,225
Sales/Use Tax (Calendar 2011)	15,150	25.8	427	720	746
Motor Vehicle Sales Tax (Calendar 2011)	3,602	6.1	101	102	101
Motor Vehicle Registration Tax (Calendar 2011)	3,586	6.1	101	104	108
Motor Fuels Tax (Calendar 2011)	7,306	12.4	206	175	159
Corporate Income Tax (Calendar 2011)	2,555	4.3	72	79	147
State General Property Tax (Payable 2011)	3,082	5.2	87	122	149
<b>Total State Taxes</b>	<b>\$58,830</b>	<b>100.0%</b>	<b>\$1,658</b>	<b>\$2,085</b>	<b>\$2,634</b>



I. Major State Aids/Credits	CARVER			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$114,768	71.3%	\$1,246	\$1,307	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	20,977	13.0	228	542	530
Minnesota Family Investment Program	220	0.1	2	17	14
General Assistance including GAMC	100	0.1	1	10	8
Social Services	13,189	8.2	143	246	247
Miscellaneous	728	0.5	8	36	30
Total	35,214	21.9	382	851	829
Highway Aid (Calendar 2011)					
County Aid	5,828	3.6	63	38	88
Municipal Aid	2,153	1.3	23	33	28
Township Aid	200	0.1	2	0	6
Total	8,181	5.1	89	71	122
Local Government Aid (Calendar 2011)	537	0.3	6	46	80
Disparity Reduction Aid (Calendar 2011)	5	0.0	0	0	3
County Program Aid (Payable 2011)	1,455	0.9	16	23	30
Community Corrections Funding (2011)	891	0.6	10	14	16
<b>Total Aids</b>	<b>161,051</b>	<b>100.0</b>	<b>1,749</b>	<b>2,314</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,872	76.6	20	20	29
Agricultural Market Value Credit	301	12.3	3	0	4
Miscellaneous Credits	270	11.1	3	0	5
<b>Total Property Tax Credits</b>	<b>2,442</b>	<b>100.0</b>	<b>27</b>	<b>21</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	5,213	68.5	57	67	51
Regular (Renters)	2,384	31.3	26	45	37
Targeting Refund	18	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>7,615</b>	<b>100.0</b>	<b>83</b>	<b>113</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$171,108</b>	<b>100.0%</b>	<b>\$1,858</b>	<b>\$2,447</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$41,701	25.9%	\$453	\$424	\$466
City/Town Levy	30,615	19.0	332	407	359
School District Net Tax Capacity Levy	34,312	21.3	373	267	243
School District Referendum Market Value Levy	18,663	11.6	203	187	142
Miscellaneous District Levy	24,570	15.2	267	352	208
State Property Tax Levy	11,398	7.1	124	181	149
<b>Total Levy</b>	<b>\$161,260</b>	<b>100.0%</b>	<b>\$1,751</b>	<b>\$1,818</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>2,442</b>		<b>27</b>	<b>21</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>158,817</b>		<b>1,724</b>	<b>1,797</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$10,465,588		\$113,628	\$101,259	\$105,022
Referendum Market Valuation	9,669,705		\$104,987	99,620	83,805
Net Tax Capacity (NTC)	115,619		1,255	1,219	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>112.825</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.201</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$166,097	64.4%	\$1,803	\$1,519	\$1,225
Sales/Use Tax (Calendar 2011)	38,173	14.8	414	888	746
Motor Vehicle Sales Tax (Calendar 2011)	9,424	3.7	102	98	101
Motor Vehicle Registration Tax (Calendar 2011)	10,840	4.2	118	108	108
Motor Fuels Tax (Calendar 2011)	12,101	4.7	131	138	159
Corporate Income Tax (Calendar 2011)	10,039	3.9	109	187	147
State General Property Tax (Payable 2011)	11,398	4.4	124	181	149
<b>Total State Taxes</b>	<b>\$258,071</b>	<b>100.0%</b>	<b>\$2,802</b>	<b>\$3,119</b>	<b>\$2,634</b>

I. Major State Aids/Credits	CASS			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$37,975	49.0%	\$1,337	\$1,273	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	23,764	30.7	837	642	530
Minnesota Family Investment Program	593	0.8	21	11	14
General Assistance including GAMC	191	0.2	7	3	8
Social Services	7,176	9.3	253	247	247
Miscellaneous	608	0.8	21	26	30
Total	32,332	41.7	1,139	929	829
Highway Aid (Calendar 2011)					
County Aid	4,736	6.1	167	132	88
Municipal Aid	0	0.0	0	14	28
Township Aid	425	0.5	15	13	6
Total	5,161	6.7	182	158	122
Local Government Aid (Calendar 2011)	980	1.3	35	79	80
Disparity Reduction Aid (Calendar 2011)	16	0.0	1	2	3
County Program Aid (Payable 2011)	359	0.5	13	26	30
Community Corrections Funding (2011)	642	0.8	23	17	16
<b>Total Aids</b>	<b>77,464</b>	<b>100.0</b>	<b>2,728</b>	<b>2,485</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,106	83.9	39	44	29
Agricultural Market Value Credit	212	16.1	7	13	4
Miscellaneous Credits	0	0.0	0	8	5
<b>Total Property Tax Credits</b>	<b>1,317</b>	<b>100.0</b>	<b>46</b>	<b>65</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	801	63.6	28	33	51
Regular (Renters)	453	36.0	16	25	37
Targeting Refund	5	0.4	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,259</b>	<b>100.0</b>	<b>44</b>	<b>58</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$80,040</b>	<b>100.0%</b>	<b>\$2,819</b>	<b>\$2,608</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$20,039	42.9%	\$706	\$561	\$466
City/Town Levy	10,178	21.8	358	330	359
School District Net Tax Capacity Levy	7,082	15.2	249	223	243
School District Referendum Market Value Levy	1,237	2.6	44	66	142
Miscellaneous District Levy	582	1.2	20	29	208
State Property Tax Levy	7,609	16.3	268	176	149
<b>Total Levy</b>	<b>\$46,727</b>	<b>100.0%</b>	<b>\$1,646</b>	<b>\$1,386</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,317</b>		<b>46</b>	<b>65</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>45,409</b>		<b>1,599</b>	<b>1,322</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$6,663,956		\$234,679	\$150,534	\$105,022
Referendum Market Valuation	2,691,635		\$94,789	76,762	83,805
Net Tax Capacity (NTC)	68,996		2,430	1,557	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>54.903</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.046</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$20,483	37.2%	\$721	\$674	\$1,225
Sales/Use Tax (Calendar 2011)	13,612	24.7	479	581	746
Motor Vehicle Sales Tax (Calendar 2011)	2,876	5.2	101	106	101
Motor Vehicle Registration Tax (Calendar 2011)	2,881	5.2	101	105	108
Motor Fuels Tax (Calendar 2011)	6,614	12.0	233	201	159
Corporate Income Tax (Calendar 2011)	927	1.7	33	69	147
State General Property Tax (Payable 2011)	7,609	13.8	268	176	149
<b>Total State Taxes</b>	<b>\$55,002</b>	<b>100.0%</b>	<b>\$1,937</b>	<b>\$1,912</b>	<b>\$2,634</b>

I. Major State Aids/Credits	CHIPPEWA			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$17,333	48.5%	\$1,406	\$1,347	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	8,170	22.9	662	696	530
Minnesota Family Investment Program	137	0.4	11	8	14
General Assistance including GAMC	19	0.1	2	3	8
Social Services	3,185	8.9	258	299	247
Miscellaneous	246	0.7	20	21	30
Total	11,756	32.9	953	1,026	829
Highway Aid (Calendar 2011)					
County Aid	2,481	6.9	201	313	88
Municipal Aid	220	0.6	18	5	28
Township Aid	746	2.1	61	58	6
Total	3,448	9.7	280	376	122
Local Government Aid (Calendar 2011)	2,301	6.4	187	198	80
Disparity Reduction Aid (Calendar 2011)	146	0.4	12	13	3
County Program Aid (Payable 2011)	493	1.4	40	34	30
Community Corrections Funding (2011)	237	0.7	19	17	16
<b>Total Aids</b>	<b>35,715</b>	<b>100.0</b>	<b>2,896</b>	<b>3,012</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	578	76.5	47	45	29
Agricultural Market Value Credit	177	23.5	14	21	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>756</b>	<b>100.0</b>	<b>61</b>	<b>66</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	198	41.5	16	16	51
Regular (Renters)	279	58.2	23	19	37
Targeting Refund	1	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>478</b>	<b>100.0</b>	<b>39</b>	<b>34</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$36,949</b>	<b>100.0%</b>	<b>\$2,996</b>	<b>\$3,112</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$7,536	43.0%	\$611	\$696	\$466
City/Town Levy	4,543	25.9	368	361	359
School District Net Tax Capacity Levy	2,741	15.6	222	210	243
School District Referendum Market Value Levy	1,377	7.9	112	97	142
Miscellaneous District Levy	246	1.4	20	36	208
State Property Tax Levy	1,091	6.2	88	82	149
<b>Total Levy</b>	<b>\$17,534</b>	<b>100.0%</b>	<b>\$1,422</b>	<b>\$1,482</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>756</b>		<b>61</b>	<b>66</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>16,778</b>		<b>1,361</b>	<b>1,416</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,745,947		\$141,579	\$177,801	\$105,022
Referendum Market Valuation	560,668		\$45,464	41,733	83,805
Net Tax Capacity (NTC)	15,770		1,279	1,527	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>95.207</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.255</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$12,179	42.6%	\$988	\$923	\$1,225
Sales/Use Tax (Calendar 2011)	8,149	28.5	661	453	746
Motor Vehicle Sales Tax (Calendar 2011)	1,421	5.0	115	123	101
Motor Vehicle Registration Tax (Calendar 2011)	1,495	5.2	121	130	108
Motor Fuels Tax (Calendar 2011)	2,383	8.3	193	200	159
Corporate Income Tax (Calendar 2011)	1,838	6.4	149	201	147
State General Property Tax (Payable 2011)	1,091	3.8	88	82	149
<b>Total State Taxes</b>	<b>\$28,555</b>	<b>100.0%</b>	<b>\$2,316</b>	<b>\$2,114</b>	<b>\$2,634</b>

I. Major State Aids/Credits	CHISAGO			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$63,570	61.6%	\$1,179	\$1,179	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	18,816	18.2	349	493	530
Minnesota Family Investment Program	223	0.2	4	9	14
General Assistance including GAMC	157	0.2	3	4	8
Social Services	9,700	9.4	180	218	247
Miscellaneous	533	0.5	10	16	30
Total	29,428	28.5	546	740	829
Highway Aid (Calendar 2011)					
County Aid	5,080	4.9	94	131	88
Municipal Aid	904	0.9	17	13	28
Township Aid	214	0.2	4	8	6
Total	6,198	6.0	115	151	122
Local Government Aid (Calendar 2011)	1,467	1.4	27	41	80
Disparity Reduction Aid (Calendar 2011)	11	0.0	0	1	3
County Program Aid (Payable 2011)	1,544	1.5	29	38	30
Community Corrections Funding (2011)	1,004	1.0	19	20	16
<b>Total Aids</b>	<b>103,222</b>	<b>100.0</b>	<b>1,914</b>	<b>2,171</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,715	82.2	32	43	29
Agricultural Market Value Credit	363	17.4	7	12	4
Miscellaneous Credits	9	0.4	0	0	5
<b>Total Property Tax Credits</b>	<b>2,087</b>	<b>100.0</b>	<b>39</b>	<b>55</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	4,042	77.8	75	52	51
Regular (Renters)	1,147	22.1	21	23	37
Targeting Refund	8	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>5,197</b>	<b>100.0</b>	<b>96</b>	<b>75</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$110,506</b>	<b>100.0%</b>	<b>\$2,049</b>	<b>\$2,301</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$31,663	43.4%	\$587	\$529	\$466
City/Town Levy	17,052	23.4	316	263	359
School District Net Tax Capacity Levy	13,705	18.8	254	226	243
School District Referendum Market Value Levy	3,448	4.7	64	51	142
Miscellaneous District Levy	2,637	3.6	49	27	208
State Property Tax Levy	4,470	6.1	83	73	149
<b>Total Levy</b>	<b>\$72,975</b>	<b>100.0%</b>	<b>\$1,353</b>	<b>\$1,170</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>2,087</b>		<b>39</b>	<b>55</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>70,888</b>		<b>1,314</b>	<b>1,115</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$4,655,492		\$86,326	\$87,211	\$105,022
Referendum Market Valuation	4,082,375		\$75,699	64,446	83,805
Net Tax Capacity (NTC)	49,585		919	892	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>130.915</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.088</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$50,924	53.2%	\$944	\$743	\$1,225
Sales/Use Tax (Calendar 2011)	14,437	15.1	268	362	746
Motor Vehicle Sales Tax (Calendar 2011)	6,099	6.4	113	104	101
Motor Vehicle Registration Tax (Calendar 2011)	6,156	6.4	114	101	108
Motor Fuels Tax (Calendar 2011)	11,421	11.9	212	213	159
Corporate Income Tax (Calendar 2011)	2,262	2.4	42	43	147
State General Property Tax (Payable 2011)	4,470	4.7	83	73	149
<b>Total State Taxes</b>	<b>\$95,768</b>	<b>100.0%</b>	<b>\$1,776</b>	<b>\$1,639</b>	<b>\$2,634</b>

	CLAY			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$70,791	49.6%	\$1,187	\$1,158	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	29,926	20.9	502	564	530
Minnesota Family Investment Program	760	0.5	13	9	14
General Assistance including GAMC	295	0.2	5	5	8
Social Services	18,638	13.0	312	266	247
Miscellaneous	1,746	1.2	29	23	30
Total	51,366	36.0	861	868	829
Highway Aid (Calendar 2011)					
County Aid	5,342	3.7	90	170	88
Municipal Aid	1,657	1.2	28	26	28
Township Aid	708	0.5	12	20	6
Total	7,707	5.4	129	216	122
Local Government Aid (Calendar 2011)	8,991	6.3	151	115	80
Disparity Reduction Aid (Calendar 2011)	29	0.0	0	1	3
County Program Aid (Payable 2011)	2,987	2.1	50	34	30
Community Corrections Funding (2011)	985	0.7	17	17	16
<b>Total Aids</b>	<b>142,855</b>	<b>100.0</b>	<b>2,395</b>	<b>2,409</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	2,369	30.6	40	43	29
Agricultural Market Value Credit	265	3.4	4	11	4
Miscellaneous Credits	5,110	66.0	86	24	5
<b>Total Property Tax Credits</b>	<b>7,744</b>	<b>100.0</b>	<b>130</b>	<b>78</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,344	42.0	23	26	51
Regular (Renters)	1,766	55.2	30	25	37
Targeting Refund	91	2.8	2	1	0
<b>Total Property Tax Refunds</b>	<b>3,201</b>	<b>100.0</b>	<b>54</b>	<b>52</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$153,800</b>	<b>100.0%</b>	<b>\$2,579</b>	<b>\$2,539</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$24,284	39.0%	\$407	\$563	\$466
City/Town Levy	12,155	19.5	204	275	359
School District Net Tax Capacity Levy	12,173	19.5	204	204	243
School District Referendum Market Value Levy	6,528	10.5	109	96	142
Miscellaneous District Levy	2,682	4.3	45	52	208
State Property Tax Levy	4,465	7.2	75	118	149
<b>Total Levy</b>	<b>\$62,287</b>	<b>100.0%</b>	<b>\$1,044</b>	<b>\$1,308</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>7,744</b>		<b>130</b>	<b>78</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>54,542</b>		<b>914</b>	<b>1,231</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$4,287,552		\$71,886	\$132,717	\$105,022
Referendum Market Valuation	3,172,981		\$53,199	66,557	83,805
Net Tax Capacity (NTC)	44,797		751	1,311	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>114.503</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.206</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$46,959	45.3%	\$787	\$849	\$1,225
Sales/Use Tax (Calendar 2011)	27,232	26.3	457	610	746
Motor Vehicle Sales Tax (Calendar 2011)	5,415	5.2	91	106	101
Motor Vehicle Registration Tax (Calendar 2011)	5,681	5.5	95	109	108
Motor Fuels Tax (Calendar 2011)	10,681	10.3	179	207	159
Corporate Income Tax (Calendar 2011)	3,294	3.2	55	83	147
State General Property Tax (Payable 2011)	4,465	4.3	75	118	149
<b>Total State Taxes</b>	<b>\$103,727</b>	<b>100.0%</b>	<b>\$1,739</b>	<b>\$2,081</b>	<b>\$2,634</b>

	CLEARWATER			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$11,973	44.2%	\$1,365	\$1,444	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	7,883	29.1	898	886	530
Minnesota Family Investment Program	155	0.6	18	41	14
General Assistance including GAMC	54	0.2	6	6	8
Social Services	1,811	6.7	206	272	247
Miscellaneous	217	0.8	25	23	30
Total	10,120	37.4	1,153	1,229	829
Highway Aid (Calendar 2011)					
County Aid	3,029	11.2	345	208	88
Municipal Aid	0	0.0	0	6	28
Township Aid	199	0.7	23	14	6
Total	3,228	11.9	368	228	122
Local Government Aid (Calendar 2011)	604	2.2	69	61	80
Disparity Reduction Aid (Calendar 2011)	82	0.3	9	3	3
County Program Aid (Payable 2011)	851	3.1	97	61	30
Community Corrections Funding (2011)	203	0.7	23	19	16
<b>Total Aids</b>	<b>27,061</b>	<b>100.0</b>	<b>3,084</b>	<b>3,045</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	505	66.9	58	40	29
Agricultural Market Value Credit	250	33.1	28	10	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>754</b>	<b>100.0</b>	<b>86</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	127	50.2	14	21	51
Regular (Renters)	126	49.8	14	21	37
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>252</b>	<b>100.0</b>	<b>29</b>	<b>42</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$28,067</b>	<b>100.0%</b>	<b>\$3,199</b>	<b>\$3,138</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$4,686	38.9%	\$534	\$471	\$466
City/Town Levy	1,687	14.0	192	211	359
School District Net Tax Capacity Levy	2,135	17.7	243	213	243
School District Referendum Market Value Levy	405	3.4	46	62	142
Miscellaneous District Levy	513	4.3	58	34	208
State Property Tax Levy	2,628	21.8	300	134	149
<b>Total Levy</b>	<b>\$12,054</b>	<b>100.0%</b>	<b>\$1,374</b>	<b>\$1,125</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>754</b>		<b>86</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>11,299</b>		<b>1,288</b>	<b>1,074</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$870,540		\$99,218	\$100,715	\$105,022
Referendum Market Valuation	531,755		\$60,606	57,188	83,805
Net Tax Capacity (NTC)	10,373		1,182	1,061	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>86.955</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.076</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$5,112	36.5%	\$583	\$571	\$1,225
Sales/Use Tax (Calendar 2011)	2,056	14.7	234	583	746
Motor Vehicle Sales Tax (Calendar 2011)	980	7.0	112	93	101
Motor Vehicle Registration Tax (Calendar 2011)	940	6.7	107	92	108
Motor Fuels Tax (Calendar 2011)	1,741	12.4	198	165	159
Corporate Income Tax (Calendar 2011)	531	3.8	61	53	147
State General Property Tax (Payable 2011)	2,628	18.8	300	134	149
<b>Total State Taxes</b>	<b>\$13,990</b>	<b>100.0%</b>	<b>\$1,594</b>	<b>\$1,691</b>	<b>\$2,634</b>

	COOK			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$5,576	46.7%	\$1,069	\$1,104	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	2,180	18.3	418	653	530
Minnesota Family Investment Program	41	0.3	8	14	14
General Assistance including GAMC	22	0.2	4	10	8
Social Services	939	7.9	180	314	247
Miscellaneous	68	0.6	13	41	30
Total	3,250	27.2	623	1,032	829
Highway Aid (Calendar 2011)					
County Aid	2,784	23.3	534	160	88
Municipal Aid	0	0.0	0	33	28
Township Aid	2	0.0	0	5	6
Total	2,786	23.3	534	199	122
Local Government Aid (Calendar 2011)	96	0.8	18	198	80
Disparity Reduction Aid (Calendar 2011)	0	0.0	0	33	3
County Program Aid (Payable 2011)	126	1.1	24	42	30
Community Corrections Funding (2011)	103	0.9	20	21	16
<b>Total Aids</b>	<b>11,938</b>	<b>100.0</b>	<b>2,289</b>	<b>2,630</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	128	20.0	25	42	29
Agricultural Market Value Credit	5	0.8	1	3	4
Miscellaneous Credits	510	79.2	98	48	5
<b>Total Property Tax Credits</b>	<b>644</b>	<b>100.0</b>	<b>123</b>	<b>93</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	128	52.9	25	26	51
Regular (Renters)	92	38.0	18	29	37
Targeting Refund	22	9.1	4	0	0
<b>Total Property Tax Refunds</b>	<b>242</b>	<b>100.0</b>	<b>46</b>	<b>56</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$12,824</b>	<b>100.0%</b>	<b>\$2,459</b>	<b>\$2,778</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$6,111	51.8%	\$1,172	\$545	\$466
City/Town Levy	1,178	10.0	226	269	359
School District Net Tax Capacity Levy	500	4.2	96	187	243
School District Referendum Market Value Levy	484	4.1	93	51	142
Miscellaneous District Levy	1,429	12.1	274	66	208
State Property Tax Levy	2,098	17.8	402	122	149
<b>Total Levy</b>	<b>\$11,800</b>	<b>100.0%</b>	<b>\$2,262</b>	<b>\$1,239</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>644</b>		<b>123</b>	<b>93</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>11,157</b>		<b>2,139</b>	<b>1,147</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,819,622		\$348,854	\$99,574	\$105,022
Referendum Market Valuation	654,820		\$125,541	67,723	83,805
Net Tax Capacity (NTC)	18,946		3,632	1,088	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>48.655</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.074</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$5,049	29.6%	\$968	\$783	\$1,225
Sales/Use Tax (Calendar 2011)	6,582	38.7	1,262	720	746
Motor Vehicle Sales Tax (Calendar 2011)	613	3.6	118	102	101
Motor Vehicle Registration Tax (Calendar 2011)	634	3.7	121	104	108
Motor Fuels Tax (Calendar 2011)	1,812	10.6	347	175	159
Corporate Income Tax (Calendar 2011)	242	1.4	46	79	147
State General Property Tax (Payable 2011)	2,098	12.3	402	122	149
<b>Total State Taxes</b>	<b>\$17,030</b>	<b>100.0%</b>	<b>\$3,265</b>	<b>\$2,085</b>	<b>\$2,634</b>

	COTTONWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$15,564	43.4%	\$1,332	\$1,325	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	7,388	20.6	632	554	530
Minnesota Family Investment Program	110	0.3	9	8	14
General Assistance including GAMC	73	0.2	6	3	8
Social Services	6,096	17.0	522	270	247
Miscellaneous	275	0.8	24	22	30
Total	13,942	38.9	1,193	857	829
Highway Aid (Calendar 2011)					
County Aid	2,898	8.1	248	256	88
Municipal Aid	0	0.0	0	11	28
Township Aid	405	1.1	35	43	6
Total	3,303	9.2	283	309	122
Local Government Aid (Calendar 2011)	2,448	6.8	210	180	80
Disparity Reduction Aid (Calendar 2011)	102	0.3	9	7	3
County Program Aid (Payable 2011)	257	0.7	22	31	30
Community Corrections Funding (2011)	244	0.7	21	19	16
<b>Total Aids</b>	<b>35,859</b>	<b>100.0</b>	<b>3,070</b>	<b>2,728</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	555	72.5	48	43	29
Agricultural Market Value Credit	210	27.5	18	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>765</b>	<b>100.0</b>	<b>66</b>	<b>61</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	228	49.3	20	17	51
Regular (Renters)	229	49.5	20	20	37
Targeting Refund	6	1.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>463</b>	<b>100.0</b>	<b>40</b>	<b>37</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$37,087</b>	<b>100.0%</b>	<b>\$3,175</b>	<b>\$2,826</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$6,844	44.1%	\$586	\$553	\$466
City/Town Levy	3,873	24.9	332	307	359
School District Net Tax Capacity Levy	1,708	11.0	146	211	243
School District Referendum Market Value Levy	1,831	11.8	157	123	142
Miscellaneous District Levy	377	2.4	32	34	208
State Property Tax Levy	893	5.8	76	91	149
<b>Total Levy</b>	<b>\$15,527</b>	<b>100.0%</b>	<b>\$1,329</b>	<b>\$1,318</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>765</b>		<b>66</b>	<b>61</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>14,762</b>		<b>1,264</b>	<b>1,257</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,990,179		\$170,363	\$156,355	\$105,022
Referendum Market Valuation	475,481		\$40,702	44,560	83,805
Net Tax Capacity (NTC)	17,358		1,486	1,393	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>73.753</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.385</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$9,878	46.1%	\$846	\$848	\$1,225
Sales/Use Tax (Calendar 2011)	3,860	18.0	330	615	746
Motor Vehicle Sales Tax (Calendar 2011)	1,365	6.4	117	116	101
Motor Vehicle Registration Tax (Calendar 2011)	1,424	6.6	122	122	108
Motor Fuels Tax (Calendar 2011)	2,144	10.0	184	211	159
Corporate Income Tax (Calendar 2011)	1,883	8.8	161	185	147
State General Property Tax (Payable 2011)	893	4.2	76	91	149
<b>Total State Taxes</b>	<b>\$21,447</b>	<b>100.0%</b>	<b>\$1,836</b>	<b>\$2,187</b>	<b>\$2,634</b>



I. Major State Aids/Credits	CROW WING			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$74,270	53.2%	\$1,184	\$1,273	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	33,899	24.3	540	642	530
Minnesota Family Investment Program	510	0.4	8	11	14
General Assistance including GAMC	254	0.2	4	3	8
Social Services	15,201	10.9	242	247	247
Miscellaneous	1,902	1.4	30	26	30
Total	51,766	37.1	825	929	829
Highway Aid (Calendar 2011)					
County Aid	5,095	3.7	81	132	88
Municipal Aid	1,793	1.3	29	14	28
Township Aid	398	0.3	6	13	6
Total	7,285	5.2	116	158	122
Local Government Aid (Calendar 2011)	4,525	3.2	72	79	80
Disparity Reduction Aid (Calendar 2011)	34	0.0	1	2	3
County Program Aid (Payable 2011)	604	0.4	10	26	30
Community Corrections Funding (2011)	1,007	0.7	16	17	16
<b>Total Aids</b>	<b>139,491</b>	<b>100.0</b>	<b>2,223</b>	<b>2,485</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	2,050	59.4	33	44	29
Agricultural Market Value Credit	233	6.8	4	13	4
Miscellaneous Credits	1,169	33.9	19	8	5
<b>Total Property Tax Credits</b>	<b>3,452</b>	<b>100.0</b>	<b>55</b>	<b>65</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	2,028	50.9	32	33	51
Regular (Renters)	1,946	48.8	31	25	37
Targeting Refund	14	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>3,988</b>	<b>100.0</b>	<b>64</b>	<b>58</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$146,931</b>	<b>100.0%</b>	<b>\$2,342</b>	<b>\$2,608</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$35,628	34.2%	\$568	\$561	\$466
City/Town Levy	28,209	27.1	450	330	359
School District Net Tax Capacity Levy	18,034	17.3	287	223	243
School District Referendum Market Value Levy	3,583	3.4	57	66	142
Miscellaneous District Levy	2,904	2.8	46	29	208
State Property Tax Levy	15,878	15.2	253	176	149
<b>Total Levy</b>	<b>\$104,236</b>	<b>100.0%</b>	<b>\$1,661</b>	<b>\$1,386</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>3,452</b>		<b>55</b>	<b>65</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>100,784</b>		<b>1,606</b>	<b>1,322</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$11,189,216		\$178,328	\$150,534	\$105,022
Referendum Market Valuation	6,212,879		\$99,018	76,762	83,805
Net Tax Capacity (NTC)	121,782		1,941	1,557	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>69.612</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.058</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$48,451	32.1%	\$772	\$674	\$1,225
Sales/Use Tax (Calendar 2011)	56,056	37.1	893	581	746
Motor Vehicle Sales Tax (Calendar 2011)	6,890	4.6	110	106	101
Motor Vehicle Registration Tax (Calendar 2011)	7,025	4.6	112	105	108
Motor Fuels Tax (Calendar 2011)	11,949	7.9	190	201	159
Corporate Income Tax (Calendar 2011)	4,886	3.2	78	69	147
State General Property Tax (Payable 2011)	15,878	10.5	253	176	149
<b>Total State Taxes</b>	<b>\$151,135</b>	<b>100.0%</b>	<b>\$2,409</b>	<b>\$1,912</b>	<b>\$2,634</b>

I. Major State Aids/Credits	DAKOTA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$532,305	66.0%	\$1,327	\$1,307	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	131,313	16.3	327	542	530
Minnesota Family Investment Program	2,919	0.4	7	17	14
General Assistance including GAMC	1,503	0.2	4	10	8
Social Services	86,323	10.7	215	246	247
Miscellaneous	5,808	0.7	14	36	30
Total	227,866	28.2	568	851	829
Highway Aid (Calendar 2011)					
County Aid	12,608	1.6	31	38	88
Municipal Aid	13,913	1.7	35	33	28
Township Aid	339	0.0	1	0	6
Total	26,860	3.3	67	71	122
Local Government Aid (Calendar 2011)	2,556	0.3	6	46	80
Disparity Reduction Aid (Calendar 2011)	5	0.0	0	0	3
County Program Aid (Payable 2011)	12,631	1.6	31	23	30
Community Corrections Funding (2011)	4,725	0.6	12	14	16
<b>Total Aids</b>	<b>806,949</b>	<b>100.0</b>	<b>2,011</b>	<b>2,314</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	9,255	95.9	23	20	29
Agricultural Market Value Credit	221	2.3	1	0	4
Miscellaneous Credits	173	1.8	0	0	5
<b>Total Property Tax Credits</b>	<b>9,649</b>	<b>100.0</b>	<b>24</b>	<b>21</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	19,415	55.7	48	67	51
Regular (Renters)	15,436	44.3	38	45	37
Targeting Refund	9	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>34,861</b>	<b>100.0</b>	<b>87</b>	<b>113</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$851,459</b>	<b>100.0%</b>	<b>\$2,122</b>	<b>\$2,447</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$113,497	18.4%	\$283	\$424	\$466
City/Town Levy	156,960	25.5	391	407	359
School District Net Tax Capacity Levy	104,723	17.0	261	267	243
School District Referendum Market Value Levy	75,888	12.3	189	187	142
Miscellaneous District Levy	101,383	16.5	253	352	208
State Property Tax Levy	63,596	10.3	159	181	149
<b>Total Levy</b>	<b>\$616,047</b>	<b>100.0%</b>	<b>\$1,535</b>	<b>\$1,818</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>9,649</b>		<b>24</b>	<b>21</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>606,398</b>		<b>1,511</b>	<b>1,797</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$38,259,659		\$95,358	\$101,259	\$105,022
Referendum Market Valuation	37,262,010		\$92,872	99,620	83,805
Net Tax Capacity (NTC)	450,413		1,123	1,219	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>104.538</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.219</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$572,325	50.8%	\$1,426	\$1,519	\$1,225
Sales/Use Tax (Calendar 2011)	287,053	25.5	715	888	746
Motor Vehicle Sales Tax (Calendar 2011)	41,895	3.7	104	98	101
Motor Vehicle Registration Tax (Calendar 2011)	46,621	4.1	116	108	108
Motor Fuels Tax (Calendar 2011)	57,522	5.1	143	138	159
Corporate Income Tax (Calendar 2011)	57,467	5.1	143	187	147
State General Property Tax (Payable 2011)	63,596	5.6	159	181	149
<b>Total State Taxes</b>	<b>\$1,126,478</b>	<b>100.0%</b>	<b>\$2,808</b>	<b>\$3,119</b>	<b>\$2,634</b>

I. Major State Aids/Credits	DODGE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$28,466	60.3%	\$1,406	\$1,187	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	7,021	14.9	347	418	530
Minnesota Family Investment Program	139	0.3	7	9	14
General Assistance including GAMC	60	0.1	3	3	8
Social Services	3,610	7.6	178	246	247
Miscellaneous	325	0.7	16	20	30
Total	11,155	23.6	551	696	829
Highway Aid (Calendar 2011)					
County Aid	3,511	7.4	173	110	88
Municipal Aid	192	0.4	10	29	28
Township Aid	249	0.5	12	9	6
Total	3,952	8.4	195	148	122
Local Government Aid (Calendar 2011)	2,381	5.0	118	114	80
Disparity Reduction Aid (Calendar 2011)	324	0.7	16	3	3
County Program Aid (Payable 2011)	742	1.6	37	41	30
Community Corrections Funding (2011)	212	0.4	10	15	16
<b>Total Aids</b>	<b>47,232</b>	<b>100.0</b>	<b>2,333</b>	<b>2,204</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	891	80.2	44	39	29
Agricultural Market Value Credit	211	19.0	10	7	4
Miscellaneous Credits	9	0.8	0	1	5
<b>Total Property Tax Credits</b>	<b>1,111</b>	<b>100.0</b>	<b>55</b>	<b>47</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	638	63.5	32	34	51
Regular (Renters)	364	36.2	18	28	37
Targeting Refund	3	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,005</b>	<b>100.0</b>	<b>50</b>	<b>62</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$49,349</b>	<b>100.0%</b>	<b>\$2,438</b>	<b>\$2,313</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$9,850	40.1%	\$487	\$474	\$466
City/Town Levy	6,565	26.7	324	339	359
School District Net Tax Capacity Levy	5,154	21.0	255	215	243
School District Referendum Market Value Levy	1,516	6.2	75	115	142
Miscellaneous District Levy	506	2.1	25	27	208
State Property Tax Levy	996	4.1	49	105	149
<b>Total Levy</b>	<b>\$24,587</b>	<b>100.0%</b>	<b>\$1,215</b>	<b>\$1,274</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,111</b>		<b>55</b>	<b>47</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>23,476</b>		<b>1,160</b>	<b>1,227</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,280,032		\$112,633	\$96,697	\$105,022
Referendum Market Valuation	1,194,092		\$58,988	68,917	83,805
Net Tax Capacity (NTC)	21,193		1,047	1,003	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>104.163</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.127</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$19,704	56.6%	\$973	\$1,052	\$1,225
Sales/Use Tax (Calendar 2011)	4,796	13.8	237	568	746
Motor Vehicle Sales Tax (Calendar 2011)	2,145	6.2	106	102	101
Motor Vehicle Registration Tax (Calendar 2011)	2,172	6.2	107	106	108
Motor Fuels Tax (Calendar 2011)	3,129	9.0	155	171	159
Corporate Income Tax (Calendar 2011)	1,846	5.3	91	98	147
State General Property Tax (Payable 2011)	996	2.9	49	105	149
<b>Total State Taxes</b>	<b>\$34,788</b>	<b>100.0%</b>	<b>\$1,719</b>	<b>\$2,201</b>	<b>\$2,634</b>

I. Major State Aids/Credits	DOUGLAS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$39,368	52.3%	\$1,086	\$1,158	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	18,130	24.1	500	564	530
Minnesota Family Investment Program	196	0.3	5	9	14
General Assistance including GAMC	174	0.2	5	5	8
Social Services	7,836	10.4	216	266	247
Miscellaneous	767	1.0	21	23	30
Total	27,103	36.0	748	868	829
Highway Aid (Calendar 2011)					
County Aid	4,267	5.7	118	170	88
Municipal Aid	811	1.1	22	26	28
Township Aid	388	0.5	11	20	6
Total	5,466	7.3	151	216	122
Local Government Aid (Calendar 2011)	1,986	2.6	55	115	80
Disparity Reduction Aid (Calendar 2011)	13	0.0	0	1	3
County Program Aid (Payable 2011)	774	1.0	21	34	30
Community Corrections Funding (2011)	552	0.7	15	17	16
<b>Total Aids</b>	<b>75,263</b>	<b>100.0</b>	<b>2,077</b>	<b>2,409</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,362	80.3	38	43	29
Agricultural Market Value Credit	333	19.7	9	11	4
Miscellaneous Credits	0	0.0	0	24	5
<b>Total Property Tax Credits</b>	<b>1,696</b>	<b>100.0</b>	<b>47</b>	<b>78</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,521	58.6	42	26	51
Regular (Renters)	1,068	41.2	29	25	37
Targeting Refund	7	0.3	0	1	0
<b>Total Property Tax Refunds</b>	<b>2,595</b>	<b>100.0</b>	<b>72</b>	<b>52</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$79,554</b>	<b>100.0%</b>	<b>\$2,195</b>	<b>\$2,539</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$23,285	43.1%	\$643	\$563	\$466
City/Town Levy	12,126	22.5	335	275	359
School District Net Tax Capacity Levy	7,013	13.0	194	204	243
School District Referendum Market Value Levy	3,251	6.0	90	96	142
Miscellaneous District Levy	2,051	3.8	57	52	208
State Property Tax Levy	6,267	11.6	173	118	149
<b>Total Levy</b>	<b>\$53,992</b>	<b>100.0%</b>	<b>\$1,490</b>	<b>\$1,308</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,696</b>		<b>47</b>	<b>78</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>52,297</b>		<b>1,443</b>	<b>1,231</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$4,950,565		\$136,605	\$132,717	\$105,022
Referendum Market Valuation	3,211,597		\$88,620	66,557	83,805
Net Tax Capacity (NTC)	52,292		1,443	1,311	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>84.782</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.106</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$35,821	37.7%	\$988	\$849	\$1,225
Sales/Use Tax (Calendar 2011)	32,629	34.3	900	610	746
Motor Vehicle Sales Tax (Calendar 2011)	4,120	4.3	114	106	101
Motor Vehicle Registration Tax (Calendar 2011)	4,317	4.5	119	109	108
Motor Fuels Tax (Calendar 2011)	8,445	8.9	233	207	159
Corporate Income Tax (Calendar 2011)	3,524	3.7	97	83	147
State General Property Tax (Payable 2011)	6,267	6.6	173	118	149
<b>Total State Taxes</b>	<b>\$95,123</b>	<b>100.0%</b>	<b>\$2,625</b>	<b>\$2,081</b>	<b>\$2,634</b>

I. Major State Aids/Credits	FARIBAULT			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$16,061	40.0%	\$1,107	\$1,075	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance				451	530
Minnesota Family Investment Program		See Note		8	14
General Assistance including GAMC				4	8
Social Services				253	247
Miscellaneous				21	30
Total	13,721	34.2	946	736	829
Highway Aid (Calendar 2011)					
County Aid	5,014	12.5	346	165	88
Municipal Aid	0	0.0	0	18	28
Township Aid	827	2.1	57	14	6
Total	5,840	14.5	403	197	122
Local Government Aid (Calendar 2011)	3,701	9.2	255	170	80
Disparity Reduction Aid (Calendar 2011)	181	0.5	13	4	3
County Program Aid (Payable 2011)	458	1.1	32	38	30
Community Corrections Funding (2011)	198	0.5	14	18	16
<b>Total Aids</b>	<b>40,160</b>	<b>100.0</b>	<b>2,769</b>	<b>2,238</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	740	74.2	51	39	29
Agricultural Market Value Credit	257	25.8	18	10	4
Miscellaneous Credits	0	0.0	0	2	5
<b>Total Property Tax Credits</b>	<b>997</b>	<b>100.0</b>	<b>69</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	225	51.8	16	27	51
Regular (Renters)	210	48.2	14	26	37
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>435</b>	<b>100.0</b>	<b>30</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$41,592</b>	<b>100.0%</b>	<b>\$2,867</b>	<b>\$2,342</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$8,540	47.9%	\$589	\$498	\$466
City/Town Levy	5,609	31.4	387	317	359
School District Net Tax Capacity Levy	1,444	8.1	100	182	243
School District Referendum Market Value Levy	1,409	7.9	97	96	142
Miscellaneous District Levy	94	0.5	6	21	208
State Property Tax Levy	740	4.1	51	97	149
<b>Total Levy</b>	<b>\$17,836</b>	<b>100.0%</b>	<b>\$1,230</b>	<b>\$1,211</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>997</b>		<b>69</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>16,839</b>		<b>1,161</b>	<b>1,160</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,360,167		\$162,703	\$115,995	\$105,022
Referendum Market Valuation	602,028		\$41,502	59,665	83,805
Net Tax Capacity (NTC)	20,257		1,396	1,116	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>77.441</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.234</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$10,839	41.0%	\$747	\$867	\$1,225
Sales/Use Tax (Calendar 2011)	6,311	23.9	435	579	746
Motor Vehicle Sales Tax (Calendar 2011)	1,824	6.9	126	106	101
Motor Vehicle Registration Tax (Calendar 2011)	1,905	7.2	131	110	108
Motor Fuels Tax (Calendar 2011)	3,619	13.7	249	169	159
Corporate Income Tax (Calendar 2011)	1,191	4.5	82	170	147
State General Property Tax (Payable 2011)	740	2.8	51	97	149
<b>Total State Taxes</b>	<b>\$26,429</b>	<b>100.0%</b>	<b>\$1,822</b>	<b>\$2,100</b>	<b>\$2,634</b>

NOTE: The human service amounts were not available by county for the Human Services Board (Faribault and Martin). The total for the Human Service Board is \$33.3 million, which was allocated to the counties on a per capita basis (\$13.72 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
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$22,270	46.2%	\$1,067	\$1,187	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	10,660	22.1	511	418	530
Minnesota Family Investment Program	118	0.2	6	9	14
General Assistance including GAMC	44	0.1	2	3	8
Social Services	4,099	8.5	196	246	247
Miscellaneous	358	0.7	17	20	30
Total	15,281	31.7	732	696	829
Highway Aid (Calendar 2011)					
County Aid	5,445	11.3	261	110	88
Municipal Aid	0	0.0	0	29	28
Township Aid	387	0.8	19	9	6
Total	5,832	12.1	279	148	122
Local Government Aid (Calendar 2011)	3,665	7.6	176	114	80
Disparity Reduction Aid (Calendar 2011)	245	0.5	12	3	3
County Program Aid (Payable 2011)	818	1.7	39	41	30
Community Corrections Funding (2011)	59	0.1	3	15	16
<b>Total Aids</b>	<b>48,171</b>	<b>100.0</b>	<b>2,308</b>	<b>2,204</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,148	73.0	55	39	29
Agricultural Market Value Credit	425	27.0	20	7	4
Miscellaneous Credits	0	0.0	0	1	5
<b>Total Property Tax Credits</b>	<b>1,574</b>	<b>100.0</b>	<b>75</b>	<b>47</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	543	60.3	26	34	51
Regular (Renters)	356	39.6	17	28	37
Targeting Refund	1	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>900</b>	<b>100.0</b>	<b>43</b>	<b>62</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$50,645</b>	<b>100.0%</b>	<b>\$2,427</b>	<b>\$2,313</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$8,080	32.7%	\$387	\$474	\$466
City/Town Levy	8,066	32.7	387	339	359
School District Net Tax Capacity Levy	4,568	18.5	219	215	243
School District Referendum Market Value Levy	2,320	9.4	111	115	142
Miscellaneous District Levy	441	1.8	21	27	208
State Property Tax Levy	1,225	5.0	59	105	149
<b>Total Levy</b>	<b>\$24,701</b>	<b>100.0%</b>	<b>\$1,184</b>	<b>\$1,274</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,574</b>		<b>75</b>	<b>47</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>23,127</b>		<b>1,108</b>	<b>1,227</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,779,794		\$133,208	\$96,697	\$105,022
Referendum Market Valuation	1,156,069		\$55,399	68,917	83,805
Net Tax Capacity (NTC)	24,223		1,161	1,003	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>87.336</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.201</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$14,901	43.1%	\$714	\$1,052	\$1,225
Sales/Use Tax (Calendar 2011)	8,381	24.3	402	568	746
Motor Vehicle Sales Tax (Calendar 2011)	2,562	7.4	123	102	101
Motor Vehicle Registration Tax (Calendar 2011)	2,593	7.5	124	106	108
Motor Fuels Tax (Calendar 2011)	3,359	9.7	161	171	159
Corporate Income Tax (Calendar 2011)	1,524	4.4	73	98	147
State General Property Tax (Payable 2011)	1,225	3.5	59	105	149
<b>Total State Taxes</b>	<b>\$34,545</b>	<b>100.0%</b>	<b>\$1,655</b>	<b>\$2,201</b>	<b>\$2,634</b>

I. Major State Aids/Credits	FREEBORN			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$41,186	50.8%	\$1,322	\$1,187	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	16,691	20.6	536	418	530
Minnesota Family Investment Program	304	0.4	10	9	14
General Assistance including GAMC	83	0.1	3	3	8
Social Services	8,240	10.2	264	246	247
Miscellaneous	372	0.5	12	20	30
Total	25,691	31.7	824	696	829
Highway Aid (Calendar 2011)					
County Aid	5,186	6.4	166	110	88
Municipal Aid	852	1.1	27	29	28
Township Aid	355	0.4	11	9	6
Total	6,393	7.9	205	148	122
Local Government Aid (Calendar 2011)	5,607	6.9	180	114	80
Disparity Reduction Aid (Calendar 2011)	105	0.1	3	3	3
County Program Aid (Payable 2011)	1,382	1.7	44	41	30
Community Corrections Funding (2011)	726	0.9	23	15	16
<b>Total Aids</b>	<b>81,091</b>	<b>100.0</b>	<b>2,602</b>	<b>2,204</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,638	81.6	53	39	29
Agricultural Market Value Credit	320	15.9	10	7	4
Miscellaneous Credits	50	2.5	2	1	5
<b>Total Property Tax Credits</b>	<b>2,009</b>	<b>100.0</b>	<b>64</b>	<b>47</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	933	48.2	30	34	51
Regular (Renters)	999	51.6	32	28	37
Targeting Refund	3	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,934</b>	<b>100.0</b>	<b>62</b>	<b>62</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$85,034</b>	<b>100.0%</b>	<b>\$2,729</b>	<b>\$2,313</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$18,585	44.6%	\$596	\$474	\$466
City/Town Levy	8,698	20.9	279	339	359
School District Net Tax Capacity Levy	6,665	16.0	214	215	243
School District Referendum Market Value Levy	4,044	9.7	130	115	142
Miscellaneous District Levy	463	1.1	15	27	208
State Property Tax Levy	3,241	7.8	104	105	149
<b>Total Levy</b>	<b>\$41,696</b>	<b>100.0%</b>	<b>\$1,338</b>	<b>\$1,274</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>2,009</b>		<b>64</b>	<b>47</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>39,687</b>		<b>1,274</b>	<b>1,227</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,304,167		\$106,039	\$96,697	\$105,022
Referendum Market Valuation	1,623,177		\$52,092	68,917	83,805
Net Tax Capacity (NTC)	31,943		1,025	1,003	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>107.725</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.249</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$23,327	37.5%	\$749	\$1,052	\$1,225
Sales/Use Tax (Calendar 2011)	17,790	28.6	571	568	746
Motor Vehicle Sales Tax (Calendar 2011)	3,218	5.2	103	102	101
Motor Vehicle Registration Tax (Calendar 2011)	3,235	5.2	104	106	108
Motor Fuels Tax (Calendar 2011)	8,414	13.5	270	171	159
Corporate Income Tax (Calendar 2011)	2,944	4.7	94	98	147
State General Property Tax (Payable 2011)	3,241	5.2	104	105	149
<b>Total State Taxes</b>	<b>\$62,169</b>	<b>100.0%</b>	<b>\$1,995</b>	<b>\$2,201</b>	<b>\$2,634</b>

	GOODHUE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$52,246	53.7%	\$1,132	\$1,187	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	18,945	19.5	410	418	530
Minnesota Family Investment Program	342	0.4	7	9	14
General Assistance including GAMC	91	0.1	2	3	8
Social Services	10,191	10.5	221	246	247
Miscellaneous	726	0.7	16	20	30
Total	30,294	31.1	656	696	829
Highway Aid (Calendar 2011)					
County Aid	5,240	5.4	113	110	88
Municipal Aid	3,821	3.9	83	29	28
Township Aid	656	0.7	14	9	6
Total	9,717	10.0	210	148	122
Local Government Aid (Calendar 2011)	2,889	3.0	63	114	80
Disparity Reduction Aid (Calendar 2011)	90	0.1	2	3	3
County Program Aid (Payable 2011)	1,327	1.4	29	41	30
Community Corrections Funding (2011)	767	0.8	17	15	16
<b>Total Aids</b>	<b>97,329</b>	<b>100.0</b>	<b>2,108</b>	<b>2,204</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,470	74.6	32	39	29
Agricultural Market Value Credit	499	25.3	11	7	4
Miscellaneous Credits	1	0.1	0	1	5
<b>Total Property Tax Credits</b>	<b>1,971</b>	<b>100.0</b>	<b>43</b>	<b>47</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	2,246	61.6	49	34	51
Regular (Renters)	1,383	38.0	30	28	37
Targeting Refund	15	0.4	0	0	0
<b>Total Property Tax Refunds</b>	<b>3,644</b>	<b>100.0</b>	<b>79</b>	<b>62</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$102,945</b>	<b>100.0%</b>	<b>\$2,230</b>	<b>\$2,313</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$26,158	34.4%	\$567	\$474	\$466
City/Town Levy	23,580	31.0	511	339	359
School District Net Tax Capacity Levy	11,269	14.8	244	215	243
School District Referendum Market Value Levy	7,093	9.3	154	115	142
Miscellaneous District Levy	2,375	3.1	51	27	208
State Property Tax Levy	5,490	7.2	119	105	149
<b>Total Levy</b>	<b>\$75,967</b>	<b>100.0%</b>	<b>\$1,645</b>	<b>\$1,274</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,971</b>		<b>43</b>	<b>47</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>73,995</b>		<b>1,603</b>	<b>1,227</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$5,640,695		\$122,178	\$96,697	\$105,022
Referendum Market Valuation	4,096,260		\$88,725	68,917	83,805
Net Tax Capacity (NTC)	60,546		1,311	1,003	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>104.686</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.173</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$47,919	48.9%	\$1,038	\$1,052	\$1,225
Sales/Use Tax (Calendar 2011)	19,768	20.2	428	568	746
Motor Vehicle Sales Tax (Calendar 2011)	5,271	5.4	114	102	101
Motor Vehicle Registration Tax (Calendar 2011)	5,463	5.6	118	106	108
Motor Fuels Tax (Calendar 2011)	9,852	10.0	213	171	159
Corporate Income Tax (Calendar 2011)	4,324	4.4	94	98	147
State General Property Tax (Payable 2011)	5,490	5.6	119	105	149
<b>Total State Taxes</b>	<b>\$98,087</b>	<b>100.0%</b>	<b>\$2,125</b>	<b>\$2,201</b>	<b>\$2,634</b>



I. Major State Aids/Credits	GRANT			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$6,537	39.8%	\$1,091	\$1,158	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	3,577	21.8	597	564	530
Minnesota Family Investment Program	64	0.4	11	9	14
General Assistance including GAMC	24	0.1	4	5	8
Social Services	2,187	13.3	365	266	247
Miscellaneous	92	0.6	15	23	30
Total	5,945	36.2	992	868	829
Highway Aid (Calendar 2011)					
County Aid	2,428	14.8	405	170	88
Municipal Aid	0	0.0	0	26	28
Township Aid	467	2.8	78	20	6
Total	2,895	17.6	483	216	122
Local Government Aid (Calendar 2011)	807	4.9	135	115	80
Disparity Reduction Aid (Calendar 2011)	13	0.1	2	1	3
County Program Aid (Payable 2011)	125	0.8	21	34	30
Community Corrections Funding (2011)	115	0.7	19	17	16
<b>Total Aids</b>	<b>16,436</b>	<b>100.0</b>	<b>2,743</b>	<b>2,409</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	285	68.9	48	43	29
Agricultural Market Value Credit	125	30.1	21	11	4
Miscellaneous Credits	4	1.0	1	24	5
<b>Total Property Tax Credits</b>	<b>414</b>	<b>100.0</b>	<b>69</b>	<b>78</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	182	60.8	30	26	51
Regular (Renters)	113	37.6	19	25	37
Targeting Refund	5	1.6	1	1	0
<b>Total Property Tax Refunds</b>	<b>300</b>	<b>100.0</b>	<b>50</b>	<b>52</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$17,150</b>	<b>100.0%</b>	<b>\$2,862</b>	<b>\$2,539</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$5,094	49.1%	\$850	\$563	\$466
City/Town Levy	2,296	22.1	383	275	359
School District Net Tax Capacity Levy	1,172	11.3	195	204	243
School District Referendum Market Value Levy	898	8.7	150	96	142
Miscellaneous District Levy	496	4.8	83	52	208
State Property Tax Levy	411	4.0	69	118	149
<b>Total Levy</b>	<b>\$10,365</b>	<b>100.0%</b>	<b>\$1,730</b>	<b>\$1,308</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>414</b>		<b>69</b>	<b>78</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>9,951</b>		<b>1,660</b>	<b>1,231</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,195,730		\$199,521	\$132,717	\$105,022
Referendum Market Valuation	278,512		\$46,473	66,557	83,805
Net Tax Capacity (NTC)	10,394		1,734	1,311	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>87.140</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.322</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$6,238	47.4%	\$1,041	\$849	\$1,225
Sales/Use Tax (Calendar 2011)	2,016	15.3	336	610	746
Motor Vehicle Sales Tax (Calendar 2011)	805	6.1	134	106	101
Motor Vehicle Registration Tax (Calendar 2011)	851	6.5	142	109	108
Motor Fuels Tax (Calendar 2011)	1,914	14.5	319	207	159
Corporate Income Tax (Calendar 2011)	927	7.0	155	83	147
State General Property Tax (Payable 2011)	411	3.1	69	118	149
<b>Total State Taxes</b>	<b>\$13,162</b>	<b>100.0%</b>	<b>\$2,196</b>	<b>\$2,081</b>	<b>\$2,634</b>

I. Major State Aids/Credits	HENNEPIN			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$1,429,907	51.0%	\$1,229	\$1,307	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	759,407	27.1	653	542	530
Minnesota Family Investment Program	21,821	0.8	19	17	14
General Assistance including GAMC	19,967	0.7	17	10	8
Social Services	317,007	11.3	273	246	247
Miscellaneous	67,271	2.4	58	36	30
Total	1,185,473	42.3	1,019	851	829
Highway Aid (Calendar 2011)					
County Aid	45,094	1.6	39	38	88
Municipal Aid	38,693	1.4	33	33	28
Township Aid	16	0.0	0	0	6
Total	83,803	3.0	72	71	122
Local Government Aid (Calendar 2011)	69,635	2.5	60	46	80
Disparity Reduction Aid (Calendar 2011)	740	0.0	1	0	3
County Program Aid (Payable 2011)	18,333	0.7	16	23	30
Community Corrections Funding (2011)	17,594	0.6	15	14	16
<b>Total Aids</b>	<b>2,805,485</b>	<b>100.0</b>	<b>2,412</b>	<b>2,314</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	18,152	98.8	16	20	29
Agricultural Market Value Credit	126	0.7	0	0	4
Miscellaneous Credits	94	0.5	0	0	5
<b>Total Property Tax Credits</b>	<b>18,372</b>	<b>100.0</b>	<b>16</b>	<b>21</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	94,936	60.1	82	67	51
Regular (Renters)	62,056	39.3	53	45	37
Targeting Refund	949	0.6	1	0	0
<b>Total Property Tax Refunds</b>	<b>157,941</b>	<b>100.0</b>	<b>136</b>	<b>113</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$2,981,798</b>	<b>100.0%</b>	<b>\$2,564</b>	<b>\$2,447</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$602,890	23.4%	\$518	\$424	\$466
City/Town Levy	597,337	23.2	514	407	359
School District Net Tax Capacity Levy	320,821	12.5	276	267	243
School District Referendum Market Value Levy	242,917	9.4	209	187	142
Miscellaneous District Levy	544,058	21.2	468	352	208
State Property Tax Levy	263,175	10.2	226	181	149
<b>Total Levy</b>	<b>\$2,571,197</b>	<b>100.0%</b>	<b>\$2,211</b>	<b>\$1,818</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>18,372</b>		<b>16</b>	<b>21</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>2,552,824</b>		<b>2,195</b>	<b>1,797</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$132,165,414		\$113,636	\$101,259	\$105,022
Referendum Market Valuation	131,250,046		\$112,849	99,620	83,805
Net Tax Capacity (NTC)	1,635,528		1,406	1,219	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>125.258</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.198</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$2,108,599	47.1%	\$1,813	\$1,519	\$1,225
Sales/Use Tax (Calendar 2011)	1,369,147	30.6	1,177	888	746
Motor Vehicle Sales Tax (Calendar 2011)	112,930	2.5	97	98	101
Motor Vehicle Registration Tax (Calendar 2011)	125,915	2.8	108	108	108
Motor Fuels Tax (Calendar 2011)	163,485	3.7	141	138	159
Corporate Income Tax (Calendar 2011)	331,243	7.4	285	187	147
State General Property Tax (Payable 2011)	263,175	5.9	226	181	149
<b>Total State Taxes</b>	<b>\$4,474,492</b>	<b>100.0%</b>	<b>\$3,847</b>	<b>\$3,119</b>	<b>\$2,634</b>

I. Major State Aids/Credits	HOUSTON			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$32,466	59.8%	\$1,715	\$1,187	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	7,530	13.9	398	418	530
Minnesota Family Investment Program	178	0.3	9	9	14
General Assistance including GAMC	83	0.2	4	3	8
Social Services	4,645	8.6	245	246	247
Miscellaneous	372	0.7	20	20	30
Total	12,809	23.6	677	696	829
Highway Aid (Calendar 2011)					
County Aid	4,462	8.2	236	110	88
Municipal Aid	213	0.4	11	29	28
Township Aid	507	0.9	27	9	6
Total	5,183	9.6	274	148	122
Local Government Aid (Calendar 2011)	2,306	4.3	122	114	80
Disparity Reduction Aid (Calendar 2011)	288	0.5	15	3	3
County Program Aid (Payable 2011)	906	1.7	48	41	30
Community Corrections Funding (2011)	293	0.5	16	15	16
<b>Total Aids</b>	<b>54,252</b>	<b>100.0</b>	<b>2,865</b>	<b>2,204</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,091	77.6	58	39	29
Agricultural Market Value Credit	315	22.4	17	7	4
Miscellaneous Credits	0	0.0	0	1	5
<b>Total Property Tax Credits</b>	<b>1,407</b>	<b>100.0</b>	<b>74</b>	<b>47</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	835	72.4	44	34	51
Regular (Renters)	315	27.3	17	28	37
Targeting Refund	4	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,153</b>	<b>100.0</b>	<b>61</b>	<b>62</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$56,812</b>	<b>100.0%</b>	<b>\$3,001</b>	<b>\$2,313</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$9,753	41.8%	\$515	\$474	\$466
City/Town Levy	6,358	27.3	336	339	359
School District Net Tax Capacity Levy	3,657	15.7	193	215	243
School District Referendum Market Value Levy	2,339	10.0	124	115	142
Miscellaneous District Levy	217	0.9	11	27	208
State Property Tax Levy	985	4.2	52	105	149
<b>Total Levy</b>	<b>\$23,309</b>	<b>100.0%</b>	<b>\$1,231</b>	<b>\$1,274</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,407</b>		<b>74</b>	<b>47</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>21,902</b>		<b>1,157</b>	<b>1,227</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,817,504		\$95,997	\$96,697	\$105,022
Referendum Market Valuation	1,095,736		\$57,874	68,917	83,805
Net Tax Capacity (NTC)	16,472		870	1,003	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>121.327</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.213</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$9,717	41.5%	\$513	\$1,052	\$1,225
Sales/Use Tax (Calendar 2011)	4,760	20.3	251	568	746
Motor Vehicle Sales Tax (Calendar 2011)	2,192	9.4	116	102	101
Motor Vehicle Registration Tax (Calendar 2011)	2,230	9.5	118	106	108
Motor Fuels Tax (Calendar 2011)	2,849	12.2	150	171	159
Corporate Income Tax (Calendar 2011)	667	2.9	35	98	147
State General Property Tax (Payable 2011)	985	4.2	52	105	149
<b>Total State Taxes</b>	<b>\$23,399</b>	<b>100.0%</b>	<b>\$1,236</b>	<b>\$2,201</b>	<b>\$2,634</b>

I. Major State Aids/Credits	HUBBARD			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$26,675	55.5%	\$1,305	\$1,444	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	11,817	24.6	578	886	530
Minnesota Family Investment Program	244	0.5	12	41	14
General Assistance including GAMC	67	0.1	3	6	8
Social Services	4,391	9.1	215	272	247
Miscellaneous	389	0.8	19	23	30
Total	16,908	35.2	827	1,229	829
Highway Aid (Calendar 2011)					
County Aid	3,379	7.0	165	208	88
Municipal Aid	0	0.0	0	6	28
Township Aid	288	0.6	14	14	6
Total	3,667	7.6	179	228	122
Local Government Aid (Calendar 2011)	416	0.9	20	61	80
Disparity Reduction Aid (Calendar 2011)	0	0.0	0	3	3
County Program Aid (Payable 2011)	273	0.6	13	61	30
Community Corrections Funding (2011)	154	0.3	8	19	16
<b>Total Aids</b>	<b>48,093</b>	<b>100.0</b>	<b>2,353</b>	<b>3,045</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	923	85.3	45	40	29
Agricultural Market Value Credit	159	14.7	8	10	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>1,082</b>	<b>100.0</b>	<b>53</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	662	62.4	32	21	51
Regular (Renters)	392	37.0	19	21	37
Targeting Refund	6	0.6	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,061</b>	<b>100.0</b>	<b>52</b>	<b>42</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$50,236</b>	<b>100.0%</b>	<b>\$2,458</b>	<b>\$3,138</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$11,660	38.3%	\$570	\$471	\$466
City/Town Levy	6,715	22.0	329	211	359
School District Net Tax Capacity Levy	5,857	19.2	287	213	243
School District Referendum Market Value Levy	1,685	5.5	82	62	142
Miscellaneous District Levy	483	1.6	24	34	208
State Property Tax Levy	4,061	13.3	199	134	149
<b>Total Levy</b>	<b>\$30,460</b>	<b>100.0%</b>	<b>\$1,490</b>	<b>\$1,125</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,082</b>		<b>53</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>29,378</b>		<b>1,437</b>	<b>1,074</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,564,318		\$174,388	\$100,715	\$105,022
Referendum Market Valuation	1,712,377		\$83,780	57,188	83,805
Net Tax Capacity (NTC)	36,972		1,809	1,061	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>66.845</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.098</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$13,481	37.4%	\$660	\$571	\$1,225
Sales/Use Tax (Calendar 2011)	9,593	26.6	469	583	746
Motor Vehicle Sales Tax (Calendar 2011)	2,065	5.7	101	93	101
Motor Vehicle Registration Tax (Calendar 2011)	2,023	5.6	99	92	108
Motor Fuels Tax (Calendar 2011)	3,883	10.8	190	165	159
Corporate Income Tax (Calendar 2011)	977	2.7	48	53	147
State General Property Tax (Payable 2011)	4,061	11.3	199	134	149
<b>Total State Taxes</b>	<b>\$36,084</b>	<b>100.0%</b>	<b>\$1,765</b>	<b>\$1,691</b>	<b>\$2,634</b>

I. Major State Aids/Credits	ISANTI			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$49,651	58.9%	\$1,299	\$1,179	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	16,961	20.1	444	493	530
Minnesota Family Investment Program	284	0.3	7	9	14
General Assistance including GAMC	160	0.2	4	4	8
Social Services	8,459	10.0	221	218	247
Miscellaneous	698	0.8	18	16	30
Total	26,562	31.5	695	740	829
Highway Aid (Calendar 2011)					
County Aid	3,081	3.7	81	131	88
Municipal Aid	1,126	1.3	29	13	28
Township Aid	306	0.4	8	8	6
Total	4,513	5.4	118	151	122
Local Government Aid (Calendar 2011)	1,163	1.4	30	41	80
Disparity Reduction Aid (Calendar 2011)	76	0.1	2	1	3
County Program Aid (Payable 2011)	1,571	1.9	41	38	30
Community Corrections Funding (2011)	746	0.9	20	20	16
<b>Total Aids</b>	<b>84,281</b>	<b>100.0</b>	<b>2,206</b>	<b>2,171</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,644	76.2	43	43	29
Agricultural Market Value Credit	513	23.8	13	12	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>2,157</b>	<b>100.0</b>	<b>56</b>	<b>55</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,677	62.8	44	52	51
Regular (Renters)	989	37.0	26	23	37
Targeting Refund	5	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>2,670</b>	<b>100.0</b>	<b>70</b>	<b>75</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$89,108</b>	<b>100.0%</b>	<b>\$2,332</b>	<b>\$2,301</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$15,439	37.8%	\$404	\$529	\$466
City/Town Levy	11,265	27.6	295	263	359
School District Net Tax Capacity Levy	10,217	25.0	267	226	243
School District Referendum Market Value Levy	1,030	2.5	27	51	142
Miscellaneous District Levy	393	1.0	10	27	208
State Property Tax Levy	2,452	6.0	64	73	149
<b>Total Levy</b>	<b>\$40,797</b>	<b>100.0%</b>	<b>\$1,068</b>	<b>\$1,170</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>2,157</b>		<b>56</b>	<b>55</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>38,640</b>		<b>1,011</b>	<b>1,115</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,139,522		\$82,167	\$87,211	\$105,022
Referendum Market Valuation	2,518,534		\$65,915	64,446	83,805
Net Tax Capacity (NTC)	32,034		838	892	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>116.485</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.041</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$31,996	45.1%	\$837	\$743	\$1,225
Sales/Use Tax (Calendar 2011)	21,600	30.5	565	362	746
Motor Vehicle Sales Tax (Calendar 2011)	3,664	5.2	96	104	101
Motor Vehicle Registration Tax (Calendar 2011)	3,594	5.1	94	101	108
Motor Fuels Tax (Calendar 2011)	5,705	8.0	149	213	159
Corporate Income Tax (Calendar 2011)	1,914	2.7	50	43	147
State General Property Tax (Payable 2011)	2,452	3.5	64	73	149
<b>Total State Taxes</b>	<b>\$70,925</b>	<b>100.0%</b>	<b>\$1,856</b>	<b>\$1,639</b>	<b>\$2,634</b>

	ITASCA			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$52,600	46.5%	\$1,168	\$1,104	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	30,291	26.8	673	653	530
Minnesota Family Investment Program	716	0.6	16	14	14
General Assistance including GAMC	338	0.3	8	10	8
Social Services	13,422	11.9	298	314	247
Miscellaneous	1,303	1.2	29	41	30
Total	46,069	40.8	1,023	1,032	829
Highway Aid (Calendar 2011)					
County Aid	7,972	7.1	177	160	88
Municipal Aid	769	0.7	17	33	28
Township Aid	221	0.2	5	5	6
Total	8,962	7.9	199	199	122
Local Government Aid (Calendar 2011)	3,140	2.8	70	198	80
Disparity Reduction Aid (Calendar 2011)	289	0.3	6	33	3
County Program Aid (Payable 2011)	1,067	0.9	24	42	30
Community Corrections Funding (2011)	894	0.8	20	21	16
<b>Total Aids</b>	<b>113,021</b>	<b>100.0</b>	<b>2,510</b>	<b>2,630</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	2,026	31.5	45	42	29
Agricultural Market Value Credit	174	2.7	4	3	4
Miscellaneous Credits	4,226	65.8	94	48	5
<b>Total Property Tax Credits</b>	<b>6,425</b>	<b>100.0</b>	<b>143</b>	<b>93</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	952	47.8	21	26	51
Regular (Renters)	1,020	51.2	23	29	37
Targeting Refund	20	1.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,991</b>	<b>100.0</b>	<b>44</b>	<b>56</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$121,438</b>	<b>100.0%</b>	<b>\$2,697</b>	<b>\$2,778</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$28,177	42.5%	\$626	\$545	\$466
City/Town Levy	15,878	24.0	353	269	359
School District Net Tax Capacity Levy	10,857	16.4	241	187	243
School District Referendum Market Value Levy	1,101	1.7	24	51	142
Miscellaneous District Levy	3,418	5.2	76	66	208
State Property Tax Levy	6,822	10.3	151	122	149
<b>Total Levy</b>	<b>\$66,253</b>	<b>100.0%</b>	<b>\$1,471</b>	<b>\$1,239</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>6,425</b>		<b>143</b>	<b>93</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>59,827</b>		<b>1,328</b>	<b>1,147</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$5,701,641		\$126,607	\$99,574	\$105,022
Referendum Market Valuation	3,585,173		\$79,610	67,723	83,805
Net Tax Capacity (NTC)	63,490		1,410	1,088	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>91.873</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.031</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$31,509	36.9%	\$700	\$783	\$1,225
Sales/Use Tax (Calendar 2011)	26,957	31.6	599	720	746
Motor Vehicle Sales Tax (Calendar 2011)	4,788	5.6	106	102	101
Motor Vehicle Registration Tax (Calendar 2011)	4,866	5.7	108	104	108
Motor Fuels Tax (Calendar 2011)	7,594	8.9	169	175	159
Corporate Income Tax (Calendar 2011)	2,763	3.2	61	79	147
State General Property Tax (Payable 2011)	6,822	8.0	151	122	149
<b>Total State Taxes</b>	<b>\$85,297</b>	<b>100.0%</b>	<b>\$1,894</b>	<b>\$2,085</b>	<b>\$2,634</b>

	JACKSON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$13,685	47.0%	\$1,341	\$1,325	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	5,305	18.2	520	554	530
Minnesota Family Investment Program	70	0.2	7	8	14
General Assistance including GAMC	33	0.1	3	3	8
Social Services	2,390	8.2	234	270	247
Miscellaneous	175	0.6	17	22	30
Total	7,974	27.4	782	857	829
Highway Aid (Calendar 2011)					
County Aid	4,438	15.2	435	256	88
Municipal Aid	0	0.0	0	11	28
Township Aid	508	1.7	50	43	6
Total	4,946	17.0	485	309	122
Local Government Aid (Calendar 2011)	2,090	7.2	205	180	80
Disparity Reduction Aid (Calendar 2011)	121	0.4	12	7	3
County Program Aid (Payable 2011)	176	0.6	17	31	30
Community Corrections Funding (2011)	155	0.5	15	19	16
<b>Total Aids</b>	<b>29,147</b>	<b>100.0</b>	<b>2,857</b>	<b>2,728</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	529	66.6	52	43	29
Agricultural Market Value Credit	265	33.4	26	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>795</b>	<b>100.0</b>	<b>78</b>	<b>61</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	158	52.4	15	17	51
Regular (Renters)	141	46.9	14	20	37
Targeting Refund	2	0.7	0	0	0
<b>Total Property Tax Refunds</b>	<b>301</b>	<b>100.0</b>	<b>30</b>	<b>37</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$30,243</b>	<b>100.0%</b>	<b>\$2,964</b>	<b>\$2,826</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$8,344	46.8%	\$818	\$553	\$466
City/Town Levy	3,438	19.3	337	307	359
School District Net Tax Capacity Levy	2,973	16.7	291	211	243
School District Referendum Market Value Levy	1,691	9.5	166	123	142
Miscellaneous District Levy	290	1.6	28	34	208
State Property Tax Levy	1,076	6.0	105	91	149
<b>Total Levy</b>	<b>\$17,812</b>	<b>100.0%</b>	<b>\$1,746</b>	<b>\$1,318</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>795</b>		<b>78</b>	<b>61</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>17,017</b>		<b>1,668</b>	<b>1,257</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,260,563		\$221,559	\$156,355	\$105,022
Referendum Market Valuation	498,709		\$48,879	44,560	83,805
Net Tax Capacity (NTC)	19,582		1,919	1,393	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>76.831</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.339</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$8,948	39.7%	\$877	\$848	\$1,225
Sales/Use Tax (Calendar 2011)	4,339	19.3	425	615	746
Motor Vehicle Sales Tax (Calendar 2011)	1,218	5.4	119	116	101
Motor Vehicle Registration Tax (Calendar 2011)	1,292	5.7	127	122	108
Motor Fuels Tax (Calendar 2011)	3,766	16.7	369	211	159
Corporate Income Tax (Calendar 2011)	1,878	8.3	184	185	147
State General Property Tax (Payable 2011)	1,076	4.8	105	91	149
<b>Total State Taxes</b>	<b>\$22,517</b>	<b>100.0%</b>	<b>\$2,207</b>	<b>\$2,187</b>	<b>\$2,634</b>

I. Major State Aids/Credits	KANABEC			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$19,658	50.0%	\$1,216	\$1,179	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	10,167	25.9	629	493	530
Minnesota Family Investment Program	212	0.5	13	9	14
General Assistance including GAMC	75	0.2	5	4	8
Social Services	4,114	10.5	254	218	247
Miscellaneous	377	1.0	23	16	30
Total	14,945	38.0	924	740	829
Highway Aid (Calendar 2011)					
County Aid	2,474	6.3	153	131	88
Municipal Aid	56	0.1	3	13	28
Township Aid	148	0.4	9	8	6
Total	2,679	6.8	166	151	122
Local Government Aid (Calendar 2011)	864	2.2	53	41	80
Disparity Reduction Aid (Calendar 2011)	8	0.0	0	1	3
County Program Aid (Payable 2011)	773	2.0	48	38	30
Community Corrections Funding (2011)	393	1.0	24	20	16
<b>Total Aids</b>	<b>39,319</b>	<b>100.0</b>	<b>2,432</b>	<b>2,171</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	953	75.0	59	43	29
Agricultural Market Value Credit	317	25.0	20	12	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>1,270</b>	<b>100.0</b>	<b>79</b>	<b>55</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	769	68.7	48	52	51
Regular (Renters)	348	31.1	22	23	37
Targeting Refund	2	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,120</b>	<b>100.0</b>	<b>69</b>	<b>75</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$41,709</b>	<b>100.0%</b>	<b>\$2,579</b>	<b>\$2,301</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$10,621	62.2%	\$657	\$529	\$466
City/Town Levy	2,154	12.6	133	263	359
School District Net Tax Capacity Levy	2,852	16.7	176	226	243
School District Referendum Market Value Levy	538	3.1	33	51	142
Miscellaneous District Levy	214	1.3	13	27	208
State Property Tax Levy	701	4.1	43	73	149
<b>Total Levy</b>	<b>\$17,079</b>	<b>100.0%</b>	<b>\$1,056</b>	<b>\$1,170</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,270</b>		<b>79</b>	<b>55</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>15,808</b>		<b>978</b>	<b>1,115</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,383,831		\$85,580	\$87,211	\$105,022
Referendum Market Valuation	871,788		\$53,914	64,446	83,805
Net Tax Capacity (NTC)	13,154		814	892	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>119.056</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.082</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$9,030	45.7%	\$558	\$743	\$1,225
Sales/Use Tax (Calendar 2011)	3,854	19.5	238	362	746
Motor Vehicle Sales Tax (Calendar 2011)	1,509	7.6	93	104	101
Motor Vehicle Registration Tax (Calendar 2011)	1,397	7.1	86	101	108
Motor Fuels Tax (Calendar 2011)	2,709	13.7	168	213	159
Corporate Income Tax (Calendar 2011)	553	2.8	34	43	147
State General Property Tax (Payable 2011)	701	3.6	43	73	149
<b>Total State Taxes</b>	<b>\$19,753</b>	<b>100.0%</b>	<b>\$1,222</b>	<b>\$1,639</b>	<b>\$2,634</b>



	KANDIYOHI			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$55,125	52.2%	\$1,309	\$1,237	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	24,174	22.9	574	519	530
Minnesota Family Investment Program	636	0.6	15	9	14
General Assistance including GAMC	201	0.2	5	4	8
Social Services	10,329	9.8	245	235	247
Miscellaneous	936	0.9	22	18	30
Total	36,276	34.4	861	786	829
Highway Aid (Calendar 2011)					
County Aid	5,500	5.2	131	146	88
Municipal Aid	816	0.8	19	17	28
Township Aid	379	0.4	9	15	6
Total	6,695	6.3	159	178	122
Local Government Aid (Calendar 2011)	5,168	4.9	123	130	80
Disparity Reduction Aid (Calendar 2011)	44	0.0	1	3	3
County Program Aid (Payable 2011)	1,553	1.5	37	35	30
Community Corrections Funding (2011)	737	0.7	17	17	16
<b>Total Aids</b>	<b>105,598</b>	<b>100.0</b>	<b>2,507</b>	<b>2,385</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,712	83.6	41	43	29
Agricultural Market Value Credit	334	16.3	8	11	4
Miscellaneous Credits	1	0.1	0	0	5
<b>Total Property Tax Credits</b>	<b>2,048</b>	<b>100.0</b>	<b>49</b>	<b>54</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,551	51.3	37	40	51
Regular (Renters)	1,465	48.5	35	29	37
Targeting Refund	5	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>3,022</b>	<b>100.0</b>	<b>72</b>	<b>69</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$110,668</b>	<b>100.0%</b>	<b>\$2,628</b>	<b>\$2,508</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$27,146	47.9%	\$645	\$592	\$466
City/Town Levy	9,662	17.1	229	318	359
School District Net Tax Capacity Levy	8,598	15.2	204	173	243
School District Referendum Market Value Levy	5,003	8.8	119	119	142
Miscellaneous District Levy	1,455	2.6	35	29	208
State Property Tax Levy	4,755	8.4	113	95	149
<b>Total Levy</b>	<b>\$56,619</b>	<b>100.0%</b>	<b>\$1,344</b>	<b>\$1,326</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>2,048</b>		<b>49</b>	<b>54</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>54,571</b>		<b>1,296</b>	<b>1,272</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$4,760,947		\$113,038	\$122,057	\$105,022
Referendum Market Valuation	2,839,573		\$67,419	62,987	83,805
Net Tax Capacity (NTC)	48,120		1,142	1,171	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>97.383</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.176</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$38,144	37.7%	\$906	\$887	\$1,225
Sales/Use Tax (Calendar 2011)	36,859	36.4	875	593	746
Motor Vehicle Sales Tax (Calendar 2011)	4,435	4.4	105	110	101
Motor Vehicle Registration Tax (Calendar 2011)	4,556	4.5	108	112	108
Motor Fuels Tax (Calendar 2011)	7,116	7.0	169	170	159
Corporate Income Tax (Calendar 2011)	5,293	5.2	126	116	147
State General Property Tax (Payable 2011)	4,755	4.7	113	95	149
<b>Total State Taxes</b>	<b>\$101,157</b>	<b>100.0%</b>	<b>\$2,402</b>	<b>\$2,082</b>	<b>\$2,634</b>

	KITTSOON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$6,593	42.4%	\$1,456	\$1,405	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	2,939	18.9	649	633	530
Minnesota Family Investment Program	10	0.1	2	10	14
General Assistance including GAMC	18	0.1	4	4	8
Social Services	994	6.4	220	298	247
Miscellaneous	83	0.5	18	22	30
Total	4,044	26.0	893	966	829
Highway Aid (Calendar 2011)					
County Aid	3,168	20.4	700	328	88
Municipal Aid	0	0.0	0	18	28
Township Aid	553	3.6	122	49	6
Total	3,721	24.0	822	396	122
Local Government Aid (Calendar 2011)	871	5.6	192	177	80
Disparity Reduction Aid (Calendar 2011)	11	0.1	2	7	3
County Program Aid (Payable 2011)	164	1.1	36	54	30
Community Corrections Funding (2011)	127	0.8	28	21	16
<b>Total Aids</b>	<b>15,531</b>	<b>100.0</b>	<b>3,430</b>	<b>3,025</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	160	55.8	35	47	29
Agricultural Market Value Credit	127	44.2	28	18	4
Miscellaneous Credits	0	0.0	0	16	5
<b>Total Property Tax Credits</b>	<b>288</b>	<b>100.0</b>	<b>64</b>	<b>81</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	22	27.7	5	17	51
Regular (Renters)	55	70.5	12	18	37
Targeting Refund	1	1.8	0	0	0
<b>Total Property Tax Refunds</b>	<b>78</b>	<b>100.0</b>	<b>17</b>	<b>35</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$15,896</b>	<b>100.0%</b>	<b>\$3,511</b>	<b>\$3,142</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$2,911	35.7%	\$643	\$534	\$466
City/Town Levy	1,774	21.8	392	249	359
School District Net Tax Capacity Levy	818	10.0	181	170	243
School District Referendum Market Value Levy	712	8.7	157	92	142
Miscellaneous District Levy	562	6.9	124	81	208
State Property Tax Levy	1,370	16.8	303	111	149
<b>Total Levy</b>	<b>\$8,147</b>	<b>100.0%</b>	<b>\$1,799</b>	<b>\$1,237</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>288</b>		<b>64</b>	<b>81</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>7,859</b>		<b>1,736</b>	<b>1,156</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$827,719		\$182,800	\$106,798	\$105,022
Referendum Market Valuation	237,727		\$52,501	43,786	83,805
Net Tax Capacity (NTC)	8,407		1,857	1,026	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>72.136</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.299</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$3,951	40.3%	\$873	\$1,086	\$1,225
Sales/Use Tax (Calendar 2011)	1,525	15.6	337	434	746
Motor Vehicle Sales Tax (Calendar 2011)	623	6.4	138	116	101
Motor Vehicle Registration Tax (Calendar 2011)	682	7.0	151	120	108
Motor Fuels Tax (Calendar 2011)	1,220	12.5	269	193	159
Corporate Income Tax (Calendar 2011)	424	4.3	94	115	147
State General Property Tax (Payable 2011)	1,370	14.0	303	111	149
<b>Total State Taxes</b>	<b>\$9,796</b>	<b>100.0%</b>	<b>\$2,163</b>	<b>\$2,175</b>	<b>\$2,634</b>

	KOOCHICHING			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$17,692	42.7%	\$1,338	\$1,104	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	8,728	21.1	660	653	530
Minnesota Family Investment Program	99	0.2	8	14	14
General Assistance including GAMC	27	0.1	2	10	8
Social Services	4,476	10.8	339	314	247
Miscellaneous	387	0.9	29	41	30
Total	13,718	33.1	1,038	1,032	829
Highway Aid (Calendar 2011)					
County Aid	4,248	10.3	321	160	88
Municipal Aid	264	0.6	20	33	28
Township Aid	101	0.2	8	5	6
Total	4,613	11.1	349	199	122
Local Government Aid (Calendar 2011)	4,088	9.9	309	198	80
Disparity Reduction Aid (Calendar 2011)	318	0.8	24	33	3
County Program Aid (Payable 2011)	773	1.9	58	42	30
Community Corrections Funding (2011)	214	0.5	16	21	16
<b>Total Aids</b>	<b>41,415</b>	<b>100.0</b>	<b>3,133</b>	<b>2,630</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	728	85.9	55	42	29
Agricultural Market Value Credit	116	13.7	9	3	4
Miscellaneous Credits	3	0.4	0	48	5
<b>Total Property Tax Credits</b>	<b>847</b>	<b>100.0</b>	<b>64</b>	<b>93</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	97	26.7	7	26	51
Regular (Renters)	264	73.0	20	29	37
Targeting Refund	1	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>362</b>	<b>100.0</b>	<b>27</b>	<b>56</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$42,625</b>	<b>100.0%</b>	<b>\$3,224</b>	<b>\$2,778</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$3,815	35.5%	\$289	\$545	\$466
City/Town Levy	2,403	22.4	182	269	359
School District Net Tax Capacity Levy	2,522	23.5	191	187	243
School District Referendum Market Value Levy	818	7.6	62	51	142
Miscellaneous District Levy	69	0.6	5	66	208
State Property Tax Levy	1,120	10.4	85	122	149
<b>Total Levy</b>	<b>\$10,746</b>	<b>100.0%</b>	<b>\$813</b>	<b>\$1,239</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>847</b>		<b>64</b>	<b>93</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>9,899</b>		<b>749</b>	<b>1,147</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,039,248		\$78,606	\$99,574	\$105,022
Referendum Market Valuation	586,271		\$44,344	67,723	83,805
Net Tax Capacity (NTC)	10,930		827	1,088	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>80.597</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.139</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$9,580	36.8%	\$725	\$783	\$1,225
Sales/Use Tax (Calendar 2011)	8,677	33.3	656	720	746
Motor Vehicle Sales Tax (Calendar 2011)	1,462	5.6	111	102	101
Motor Vehicle Registration Tax (Calendar 2011)	1,478	5.7	112	104	108
Motor Fuels Tax (Calendar 2011)	2,156	8.3	163	175	159
Corporate Income Tax (Calendar 2011)	1,587	6.1	120	79	147
State General Property Tax (Payable 2011)	1,120	4.3	85	122	149
<b>Total State Taxes</b>	<b>\$26,061</b>	<b>100.0%</b>	<b>\$1,971</b>	<b>\$2,085</b>	<b>\$2,634</b>

I. Major State Aids/Credits	LAC-QUI-PARLE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$9,105	41.6%	\$1,265	\$1,347	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	5,448	24.9	757	696	530
Minnesota Family Investment Program	44	0.2	6	8	14
General Assistance including GAMC	-8	0.0	-1	3	8
Social Services	1,952	8.9	271	299	247
Miscellaneous	131	0.6	18	21	30
Total	7,566	34.6	1,052	1,026	829
Highway Aid (Calendar 2011)					
County Aid	2,899	13.3	403	313	88
Municipal Aid	0	0.0	0	5	28
Township Aid	490	2.2	68	58	6
Total	3,390	15.5	471	376	122
Local Government Aid (Calendar 2011)	1,472	6.7	205	198	80
Disparity Reduction Aid (Calendar 2011)	127	0.6	18	13	3
County Program Aid (Payable 2011)	126	0.6	17	34	30
Community Corrections Funding (2011)	94	0.4	13	17	16
<b>Total Aids</b>	<b>21,880</b>	<b>100.0</b>	<b>3,041</b>	<b>3,012</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	339	61.1	47	45	29
Agricultural Market Value Credit	216	38.9	30	21	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>555</b>	<b>100.0</b>	<b>77</b>	<b>66</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	73	43.5	10	16	51
Regular (Renters)	95	56.5	13	19	37
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>168</b>	<b>100.0</b>	<b>23</b>	<b>34</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$22,602</b>	<b>100.0%</b>	<b>\$3,141</b>	<b>\$3,112</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$4,038	42.1%	\$561	\$696	\$466
City/Town Levy	2,608	27.2	363	361	359
School District Net Tax Capacity Levy	1,459	15.2	203	210	243
School District Referendum Market Value Levy	622	6.5	86	97	142
Miscellaneous District Levy	546	5.7	76	36	208
State Property Tax Levy	319	3.3	44	82	149
<b>Total Levy</b>	<b>\$9,593</b>	<b>100.0%</b>	<b>\$1,333</b>	<b>\$1,482</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>555</b>		<b>77</b>	<b>66</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>9,038</b>		<b>1,256</b>	<b>1,416</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,517,960		\$210,974	\$177,801	\$105,022
Referendum Market Valuation	242,535		\$33,709	41,733	83,805
Net Tax Capacity (NTC)	12,117		1,684	1,527	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>70.697</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.291</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$6,907	50.4%	\$960	\$923	\$1,225
Sales/Use Tax (Calendar 2011)	2,195	16.0	305	453	746
Motor Vehicle Sales Tax (Calendar 2011)	920	6.7	128	123	101
Motor Vehicle Registration Tax (Calendar 2011)	991	7.2	138	130	108
Motor Fuels Tax (Calendar 2011)	1,591	11.6	221	200	159
Corporate Income Tax (Calendar 2011)	792	5.8	110	201	147
State General Property Tax (Payable 2011)	319	2.3	44	82	149
<b>Total State Taxes</b>	<b>\$13,715</b>	<b>100.0%</b>	<b>\$1,906</b>	<b>\$2,114</b>	<b>\$2,634</b>

	LAKE			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$8,711	34.0%	\$805	\$1,104	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	5,370	20.9	496	653	530
Minnesota Family Investment Program	41	0.2	4	14	14
General Assistance including GAMC	31	0.1	3	10	8
Social Services	5,511	21.5	509	314	247
Miscellaneous	262	1.0	24	41	30
Total	11,215	43.7	1,036	1,032	829
Highway Aid (Calendar 2011)					
County Aid	3,667	14.3	339	160	88
Municipal Aid	0	0.0	0	33	28
Township Aid	65	0.3	6	5	6
Total	3,732	14.5	345	199	122
Local Government Aid (Calendar 2011)	1,570	6.1	145	198	80
Disparity Reduction Aid (Calendar 2011)	219	0.9	20	33	3
County Program Aid (Payable 2011)	120	0.5	11	42	30
Community Corrections Funding (2011)	81	0.3	7	21	16
<b>Total Aids</b>	<b>25,648</b>	<b>100.0</b>	<b>2,370</b>	<b>2,630</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	492	30.1	45	42	29
Agricultural Market Value Credit	4	0.2	0	3	4
Miscellaneous Credits	1,137	69.6	105	48	5
<b>Total Property Tax Credits</b>	<b>1,632</b>	<b>100.0</b>	<b>151</b>	<b>93</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	191	43.5	18	26	51
Regular (Renters)	246	56.0	23	29	37
Targeting Refund	2	0.5	0	0	0
<b>Total Property Tax Refunds</b>	<b>439</b>	<b>100.0</b>	<b>41</b>	<b>56</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$27,719</b>	<b>100.0%</b>	<b>\$2,561</b>	<b>\$2,778</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$7,733	42.1%	\$715	\$545	\$466
City/Town Levy	3,595	19.6	332	269	359
School District Net Tax Capacity Levy	3,257	17.7	301	187	243
School District Referendum Market Value Levy	172	0.9	16	51	142
Miscellaneous District Levy	1,645	9.0	152	66	208
State Property Tax Levy	1,963	10.7	181	122	149
<b>Total Levy</b>	<b>\$18,365</b>	<b>100.0%</b>	<b>\$1,697</b>	<b>\$1,239</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,632</b>		<b>151</b>	<b>93</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>16,733</b>		<b>1,546</b>	<b>1,147</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,929,216		\$178,268	\$99,574	\$105,022
Referendum Market Valuation	993,464		\$91,800	67,723	83,805
Net Tax Capacity (NTC)	20,468		1,891	1,088	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>79.297</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.017</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$8,637	32.8%	\$798	\$783	\$1,225
Sales/Use Tax (Calendar 2011)	10,341	39.2	956	720	746
Motor Vehicle Sales Tax (Calendar 2011)	1,252	4.8	116	102	101
Motor Vehicle Registration Tax (Calendar 2011)	1,282	4.9	118	104	108
Motor Fuels Tax (Calendar 2011)	2,610	9.9	241	175	159
Corporate Income Tax (Calendar 2011)	263	1.0	24	79	147
State General Property Tax (Payable 2011)	1,963	7.5	181	122	149
<b>Total State Taxes</b>	<b>\$26,348</b>	<b>100.0%</b>	<b>\$2,435</b>	<b>\$2,085</b>	<b>\$2,634</b>

	LAKE of the WOODS			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$5,806	45.7%	\$1,448	\$1,444	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	2,166	17.1	540	886	530
Minnesota Family Investment Program	29	0.2	7	41	14
General Assistance including GAMC	20	0.2	5	6	8
Social Services	875	6.9	218	272	247
Miscellaneous	41	0.3	10	23	30
Total	3,131	24.7	781	1,229	829
Highway Aid (Calendar 2011)					
County Aid	2,856	22.5	712	208	88
Municipal Aid	0	0.0	0	6	28
Township Aid	155	1.2	39	14	6
Total	3,010	23.7	751	228	122
Local Government Aid (Calendar 2011)	332	2.6	83	61	80
Disparity Reduction Aid (Calendar 2011)	20	0.2	5	3	3
County Program Aid (Payable 2011)	270	2.1	67	61	30
Community Corrections Funding (2011)	126	1.0	31	19	16
<b>Total Aids</b>	<b>12,694</b>	<b>100.0</b>	<b>3,165</b>	<b>3,045</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	228	79.2	57	40	29
Agricultural Market Value Credit	58	20.3	15	10	4
Miscellaneous Credits	2	0.5	0	0	5
<b>Total Property Tax Credits</b>	<b>288</b>	<b>100.0</b>	<b>72</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	107	63.0	27	21	51
Regular (Renters)	63	37.0	16	21	37
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>169</b>	<b>100.0</b>	<b>42</b>	<b>42</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$13,151</b>	<b>100.0%</b>	<b>\$3,279</b>	<b>\$3,138</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$2,264	37.4%	\$564	\$471	\$466
City/Town Levy	771	12.8	192	211	359
School District Net Tax Capacity Levy	2,129	35.2	531	213	243
School District Referendum Market Value Levy	390	6.4	97	62	142
Miscellaneous District Levy	15	0.2	4	34	208
State Property Tax Levy	477	7.9	119	134	149
<b>Total Levy</b>	<b>\$6,046</b>	<b>100.0%</b>	<b>\$1,507</b>	<b>\$1,125</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>288</b>		<b>72</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>5,757</b>		<b>1,435</b>	<b>1,074</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$493,687		\$123,083	\$100,715	\$105,022
Referendum Market Valuation	227,725		\$56,775	57,188	83,805
Net Tax Capacity (NTC)	4,913		1,225	1,061	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>105.413</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.171</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$2,422	28.6%	\$604	\$571	\$1,225
Sales/Use Tax (Calendar 2011)	3,780	44.6	942	583	746
Motor Vehicle Sales Tax (Calendar 2011)	469	5.5	117	93	101
Motor Vehicle Registration Tax (Calendar 2011)	450	5.3	112	92	108
Motor Fuels Tax (Calendar 2011)	743	8.8	185	165	159
Corporate Income Tax (Calendar 2011)	138	1.6	35	53	147
State General Property Tax (Payable 2011)	477	5.6	119	134	149
<b>Total State Taxes</b>	<b>\$8,480</b>	<b>100.0%</b>	<b>\$2,114</b>	<b>\$1,691</b>	<b>\$2,634</b>

	LE SUEUR			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$33,272	55.7%	\$1,203	\$1,075	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	10,089	16.9	365	451	530
Minnesota Family Investment Program	207	0.3	7	8	14
General Assistance including GAMC	81	0.1	3	4	8
Social Services	7,106	11.9	257	253	247
Miscellaneous	505	0.8	18	21	30
Total	17,988	30.1	650	736	829
Highway Aid (Calendar 2011)					
County Aid	4,154	7.0	150	165	88
Municipal Aid	0	0.0	0	18	28
Township Aid	141	0.2	5	14	6
Total	4,296	7.2	155	197	122
Local Government Aid (Calendar 2011)	2,868	4.8	104	170	80
Disparity Reduction Aid (Calendar 2011)	158	0.3	6	4	3
County Program Aid (Payable 2011)	817	1.4	30	38	30
Community Corrections Funding (2011)	327	0.5	12	18	16
<b>Total Aids</b>	<b>59,726</b>	<b>100.0</b>	<b>2,160</b>	<b>2,238</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,180	81.5	43	39	29
Agricultural Market Value Credit	267	18.5	10	10	4
Miscellaneous Credits	0	0.0	0	2	5
<b>Total Property Tax Credits</b>	<b>1,447</b>	<b>100.0</b>	<b>52</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,262	70.1	46	27	51
Regular (Renters)	532	29.5	19	26	37
Targeting Refund	6	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,800</b>	<b>100.0</b>	<b>65</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$62,973</b>	<b>100.0%</b>	<b>\$2,277</b>	<b>\$2,342</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$13,126	37.1%	\$475	\$498	\$466
City/Town Levy	9,357	26.5	338	317	359
School District Net Tax Capacity Levy	6,900	19.5	249	182	243
School District Referendum Market Value Levy	3,467	9.8	125	96	142
Miscellaneous District Levy	370	1.0	13	21	208
State Property Tax Levy	2,131	6.0	77	97	149
<b>Total Levy</b>	<b>\$35,351</b>	<b>100.0%</b>	<b>\$1,278</b>	<b>\$1,211</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,447</b>		<b>52</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>33,904</b>		<b>1,226</b>	<b>1,160</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,490,797		\$126,227	\$115,995	\$105,022
Referendum Market Valuation	2,142,294		\$77,465	59,665	83,805
Net Tax Capacity (NTC)	33,512		1,212	1,116	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>88.356</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.168</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$25,940	54.1%	\$938	\$867	\$1,225
Sales/Use Tax (Calendar 2011)	5,860	12.2	212	579	746
Motor Vehicle Sales Tax (Calendar 2011)	3,469	7.2	125	106	101
Motor Vehicle Registration Tax (Calendar 2011)	3,536	7.4	128	110	108
Motor Fuels Tax (Calendar 2011)	4,186	8.7	151	169	159
Corporate Income Tax (Calendar 2011)	2,821	5.9	102	170	147
State General Property Tax (Payable 2011)	2,131	4.4	77	97	149
<b>Total State Taxes</b>	<b>\$47,942</b>	<b>100.0%</b>	<b>\$1,734</b>	<b>\$2,100</b>	<b>\$2,634</b>

I. Major State Aids/Credits	LINCOLN			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$6,492	41.1%	\$1,116	\$1,325	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance				554	530
Minnesota Family Investment Program		See Note		8	14
General Assistance including GAMC				3	8
Social Services				270	247
Miscellaneous				22	30
Total	5,030	31.9	864	857	829
Highway Aid (Calendar 2011)					
County Aid	2,428	15.4	417	256	88
Municipal Aid	0	0.0	0	11	28
Township Aid	516	3.3	89	43	6
Total	2,943	18.6	506	309	122
Local Government Aid (Calendar 2011)	1,029	6.5	177	180	80
Disparity Reduction Aid (Calendar 2011)	64	0.4	11	7	3
County Program Aid (Payable 2011)	99	0.6	17	31	30
Community Corrections Funding (2011)	135	0.9	23	19	16
<b>Total Aids</b>	<b>15,792</b>	<b>100.0</b>	<b>2,714</b>	<b>2,728</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	288	64.1	50	43	29
Agricultural Market Value Credit	161	35.9	28	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>450</b>	<b>100.0</b>	<b>77</b>	<b>61</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	117	63.9	20	17	51
Regular (Renters)	64	35.3	11	20	37
Targeting Refund	2	0.9	0	0	0
<b>Total Property Tax Refunds</b>	<b>183</b>	<b>100.0</b>	<b>31</b>	<b>37</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$16,424</b>	<b>100.0%</b>	<b>\$2,822</b>	<b>\$2,826</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$4,173	46.5%	\$717	\$553	\$466
City/Town Levy	1,646	18.4	283	307	359
School District Net Tax Capacity Levy	1,638	18.3	281	211	243
School District Referendum Market Value Levy	764	8.5	131	123	142
Miscellaneous District Levy	199	2.2	34	34	208
State Property Tax Levy	548	6.1	94	91	149
<b>Total Levy</b>	<b>\$8,969</b>	<b>100.0%</b>	<b>\$1,541</b>	<b>\$1,318</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>450</b>		<b>77</b>	<b>61</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>8,519</b>		<b>1,464</b>	<b>1,257</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,118,382		\$192,195	\$156,355	\$105,022
Referendum Market Valuation	237,613		\$40,834	44,560	83,805
Net Tax Capacity (NTC)	9,404		1,616	1,393	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>81.412</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.322</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$4,051	41.7%	\$696	\$848	\$1,225
Sales/Use Tax (Calendar 2011)	2,233	23.0	384	615	746
Motor Vehicle Sales Tax (Calendar 2011)	718	7.4	123	116	101
Motor Vehicle Registration Tax (Calendar 2011)	734	7.5	126	122	108
Motor Fuels Tax (Calendar 2011)	1,143	11.8	196	211	159
Corporate Income Tax (Calendar 2011)	297	3.1	51	185	147
State General Property Tax (Payable 2011)	548	5.6	94	91	149
<b>Total State Taxes</b>	<b>\$9,724</b>	<b>100.0%</b>	<b>\$1,671</b>	<b>\$2,187</b>	<b>\$2,634</b>

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$34.9 million, which was allocated to the counties on a per capita basis (\$5.03 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.



	LYON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$32,485	49.5%	\$1,252	\$1,325	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance				554	530
Minnesota Family Investment Program		See Note		8	14
General Assistance including GAMC				3	8
Social Services				270	247
Miscellaneous				22	30
Total	22,432	34.1	864	857	829
Highway Aid (Calendar 2011)					
County Aid	3,370	5.1	130	256	88
Municipal Aid	610	0.9	24	11	28
Township Aid	849	1.3	33	43	6
Total	4,830	7.4	186	309	122
Local Government Aid (Calendar 2011)	4,143	6.3	160	180	80
Disparity Reduction Aid (Calendar 2011)	61	0.1	2	7	3
County Program Aid (Payable 2011)	976	1.5	38	31	30
Community Corrections Funding (2011)	760	1.2	29	19	16
<b>Total Aids</b>	<b>65,686</b>	<b>100.0</b>	<b>2,531</b>	<b>2,728</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	889	78.8	34	43	29
Agricultural Market Value Credit	239	21.2	9	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>1,128</b>	<b>100.0</b>	<b>43</b>	<b>61</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	570	41.7	22	17	51
Regular (Renters)	782	57.2	30	20	37
Targeting Refund	15	1.1	1	0	0
<b>Total Property Tax Refunds</b>	<b>1,366</b>	<b>100.0</b>	<b>53</b>	<b>37</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$68,180</b>	<b>100.0%</b>	<b>\$2,627</b>	<b>\$2,826</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$12,139	35.7%	\$468	\$553	\$466
City/Town Levy	8,387	24.7	323	307	359
School District Net Tax Capacity Levy	5,904	17.4	227	211	243
School District Referendum Market Value Levy	2,735	8.0	105	123	142
Miscellaneous District Levy	1,408	4.1	54	34	208
State Property Tax Levy	3,406	10.0	131	91	149
<b>Total Levy</b>	<b>\$33,979</b>	<b>100.0%</b>	<b>\$1,309</b>	<b>\$1,318</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,128</b>		<b>43</b>	<b>61</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>32,851</b>		<b>1,266</b>	<b>1,257</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,992,445		\$115,311	\$156,355	\$105,022
Referendum Market Valuation	1,450,624		\$55,899	44,560	83,805
Net Tax Capacity (NTC)	29,735		1,146	1,393	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>93.620</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.189</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$23,949	30.9%	\$923	\$848	\$1,225
Sales/Use Tax (Calendar 2011)	30,027	38.8	1,157	615	746
Motor Vehicle Sales Tax (Calendar 2011)	2,818	3.6	109	116	101
Motor Vehicle Registration Tax (Calendar 2011)	3,005	3.9	116	122	108
Motor Fuels Tax (Calendar 2011)	4,236	5.5	163	211	159
Corporate Income Tax (Calendar 2011)	10,040	13.0	387	185	147
State General Property Tax (Payable 2011)	3,406	4.4	131	91	149
<b>Total State Taxes</b>	<b>\$77,480</b>	<b>100.0%</b>	<b>\$2,986</b>	<b>\$2,187</b>	<b>\$2,634</b>

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$34.9 million, which was allocated to the counties on a per capita basis (\$22.43 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.

	MCLEOD			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$42,941	54.5%	\$1,177	\$1,237	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	16,389	20.8	449	519	530
Minnesota Family Investment Program	174	0.2	5	9	14
General Assistance including GAMC	92	0.1	3	4	8
Social Services	7,542	9.6	207	235	247
Miscellaneous	521	0.7	14	18	30
Total	24,717	31.3	677	786	829
Highway Aid (Calendar 2011)					
County Aid	3,537	4.5	97	146	88
Municipal Aid	829	1.1	23	17	28
Township Aid	321	0.4	9	15	6
Total	4,686	5.9	128	178	122
Local Government Aid (Calendar 2011)	4,365	5.5	120	130	80
Disparity Reduction Aid (Calendar 2011)	135	0.2	4	3	3
County Program Aid (Payable 2011)	1,511	1.9	41	35	30
Community Corrections Funding (2011)	493	0.6	14	17	16
<b>Total Aids</b>	<b>78,849</b>	<b>100.0</b>	<b>2,161</b>	<b>2,385</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,495	81.7	41	43	29
Agricultural Market Value Credit	335	18.3	9	11	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>1,830</b>	<b>100.0</b>	<b>50</b>	<b>54</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,820	61.5	50	40	51
Regular (Renters)	1,137	38.4	31	29	37
Targeting Refund	4	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>2,961</b>	<b>100.0</b>	<b>81</b>	<b>69</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$83,640</b>	<b>100.0%</b>	<b>\$2,292</b>	<b>\$2,508</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$18,233	40.7%	\$500	\$592	\$466
City/Town Levy	13,514	30.2	370	318	359
School District Net Tax Capacity Levy	4,587	10.2	126	173	243
School District Referendum Market Value Levy	4,602	10.3	126	119	142
Miscellaneous District Levy	999	2.2	27	29	208
State Property Tax Levy	2,850	6.4	78	95	149
<b>Total Levy</b>	<b>\$44,784</b>	<b>100.0%</b>	<b>\$1,227</b>	<b>\$1,326</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,830</b>		<b>50</b>	<b>54</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>42,954</b>		<b>1,177</b>	<b>1,272</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,478,412		\$95,328	\$122,057	\$105,022
Referendum Market Valuation	2,287,269		\$62,684	62,987	83,805
Net Tax Capacity (NTC)	34,047		933	1,171	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>109.652</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.201</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$31,399	44.5%	\$861	\$887	\$1,225
Sales/Use Tax (Calendar 2011)	18,845	26.7	516	593	746
Motor Vehicle Sales Tax (Calendar 2011)	4,037	5.7	111	110	101
Motor Vehicle Registration Tax (Calendar 2011)	4,112	5.8	113	112	108
Motor Fuels Tax (Calendar 2011)	5,411	7.7	148	170	159
Corporate Income Tax (Calendar 2011)	3,937	5.6	108	116	147
State General Property Tax (Payable 2011)	2,850	4.0	78	95	149
<b>Total State Taxes</b>	<b>\$70,591</b>	<b>100.0%</b>	<b>\$1,935</b>	<b>\$2,082</b>	<b>\$2,634</b>

	MAHNOMEN			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$9,347	38.4%	\$1,718	\$1,444	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	8,493	34.9	1,561	886	530
Minnesota Family Investment Program	482	2.0	89	41	14
General Assistance including GAMC	161	0.7	30	6	8
Social Services	1,511	6.2	278	272	247
Miscellaneous	259	1.1	48	23	30
Total	10,905	44.8	2,004	1,229	829
Highway Aid (Calendar 2011)					
County Aid	2,428	10.0	446	208	88
Municipal Aid	0	0.0	0	6	28
Township Aid	145	0.6	27	14	6
Total	2,573	10.6	473	228	122
Local Government Aid (Calendar 2011)	559	2.3	103	61	80
Disparity Reduction Aid (Calendar 2011)	124	0.5	23	3	3
County Program Aid (Payable 2011)	633	2.6	116	61	30
Community Corrections Funding (2011)	209	0.9	38	19	16
<b>Total Aids</b>	<b>24,351</b>	<b>100.0</b>	<b>4,475</b>	<b>3,045</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	183	64.3	34	40	29
Agricultural Market Value Credit	102	35.7	19	10	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>284</b>	<b>100.0</b>	<b>52</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	61	54.6	11	21	51
Regular (Renters)	51	45.4	9	21	37
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>112</b>	<b>100.0</b>	<b>21</b>	<b>42</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$24,747</b>	<b>100.0%</b>	<b>\$4,548</b>	<b>\$3,138</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$4,001	62.9%	\$735	\$471	\$466
City/Town Levy	811	12.7	149	211	359
School District Net Tax Capacity Levy	838	13.2	154	213	243
School District Referendum Market Value Levy	93	1.5	17	62	142
Miscellaneous District Levy	379	6.0	70	34	208
State Property Tax Levy	241	3.8	44	134	149
<b>Total Levy</b>	<b>\$6,362</b>	<b>100.0%</b>	<b>\$1,169</b>	<b>\$1,125</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>284</b>		<b>52</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>6,078</b>		<b>1,117</b>	<b>1,074</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$508,561		\$93,468	\$100,715	\$105,022
Referendum Market Valuation	150,622		\$27,683	57,188	83,805
Net Tax Capacity (NTC)	4,396		808	1,061	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>137.137</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.061</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$1,766	23.5%	\$324	\$571	\$1,225
Sales/Use Tax (Calendar 2011)	3,431	45.7	631	583	746
Motor Vehicle Sales Tax (Calendar 2011)	438	5.8	80	93	101
Motor Vehicle Registration Tax (Calendar 2011)	432	5.8	79	92	108
Motor Fuels Tax (Calendar 2011)	1,109	14.8	204	165	159
Corporate Income Tax (Calendar 2011)	91	1.2	17	53	147
State General Property Tax (Payable 2011)	241	3.2	44	134	149
<b>Total State Taxes</b>	<b>\$7,507</b>	<b>100.0%</b>	<b>\$1,380</b>	<b>\$1,691</b>	<b>\$2,634</b>

I. Major State Aids/Credits	MARSHALL			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$14,672	47.9%	\$1,549	\$1,405	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	5,505	18.0	581	633	530
Minnesota Family Investment Program	63	0.2	7	10	14
General Assistance including GAMC	17	0.1	2	4	8
Social Services	2,597	8.5	274	298	247
Miscellaneous	199	0.7	21	22	30
Total	8,381	27.4	885	966	829
Highway Aid (Calendar 2011)					
County Aid	4,511	14.7	476	328	88
Municipal Aid	0	0.0	0	18	28
Township Aid	918	3.0	97	49	6
Total	5,429	17.7	573	396	122
Local Government Aid (Calendar 2011)	1,331	4.3	141	177	80
Disparity Reduction Aid (Calendar 2011)	11	0.0	1	7	3
County Program Aid (Payable 2011)	664	2.2	70	54	30
Community Corrections Funding (2011)	147	0.5	16	21	16
<b>Total Aids</b>	<b>30,635</b>	<b>100.0</b>	<b>3,234</b>	<b>3,025</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	517	57.9	55	47	29
Agricultural Market Value Credit	305	34.1	32	18	4
Miscellaneous Credits	71	7.9	7	16	5
<b>Total Property Tax Credits</b>	<b>893</b>	<b>100.0</b>	<b>94</b>	<b>81</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	28	21.1	3	17	51
Regular (Renters)	104	78.9	11	18	37
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>132</b>	<b>100.0</b>	<b>14</b>	<b>35</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$31,661</b>	<b>100.0%</b>	<b>\$3,342</b>	<b>\$3,142</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$4,998	39.7%	\$528	\$534	\$466
City/Town Levy	2,658	21.1	281	249	359
School District Net Tax Capacity Levy	1,063	8.5	112	170	243
School District Referendum Market Value Levy	1,000	7.9	106	92	142
Miscellaneous District Levy	906	7.2	96	81	208
State Property Tax Levy	1,950	15.5	206	111	149
<b>Total Levy</b>	<b>\$12,575</b>	<b>100.0%</b>	<b>\$1,327</b>	<b>\$1,237</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>893</b>		<b>94</b>	<b>81</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>11,682</b>		<b>1,233</b>	<b>1,156</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,411,326		\$148,984	\$106,798	\$105,022
Referendum Market Valuation	452,508		\$47,768	43,786	83,805
Net Tax Capacity (NTC)	13,668		1,443	1,026	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>70.420</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.221</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$9,313	47.5%	\$983	\$1,086	\$1,225
Sales/Use Tax (Calendar 2011)	2,662	13.6	281	434	746
Motor Vehicle Sales Tax (Calendar 2011)	1,271	6.5	134	116	101
Motor Vehicle Registration Tax (Calendar 2011)	1,383	7.1	146	120	108
Motor Fuels Tax (Calendar 2011)	2,364	12.1	250	193	159
Corporate Income Tax (Calendar 2011)	658	3.4	69	115	147
State General Property Tax (Payable 2011)	1,950	9.9	206	111	149
<b>Total State Taxes</b>	<b>\$19,600</b>	<b>100.0%</b>	<b>\$2,069</b>	<b>\$2,175</b>	<b>\$2,634</b>

I. Major State Aids/Credits	MARTIN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$23,196	42.4%	\$1,120	\$1,075	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance				451	530
Minnesota Family Investment Program		See Note		8	14
General Assistance including GAMC				4	8
Social Services				253	247
Miscellaneous				21	30
Total	19,595	35.8	946	736	829
Highway Aid (Calendar 2011)					
County Aid	4,404	8.0	213	165	88
Municipal Aid	641	1.2	31	18	28
Township Aid	485	0.9	23	14	6
Total	5,529	10.1	267	197	122
Local Government Aid (Calendar 2011)	5,167	9.4	249	170	80
Disparity Reduction Aid (Calendar 2011)	100	0.2	5	4	3
County Program Aid (Payable 2011)	730	1.3	35	38	30
Community Corrections Funding (2011)	439	0.8	21	18	16
<b>Total Aids</b>	<b>54,756</b>	<b>100.0</b>	<b>2,643</b>	<b>2,238</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	959	76.2	46	39	29
Agricultural Market Value Credit	262	20.8	13	10	4
Miscellaneous Credits	37	2.9	2	2	5
<b>Total Property Tax Credits</b>	<b>1,258</b>	<b>100.0</b>	<b>61</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	317	36.5	15	27	51
Regular (Renters)	532	61.3	26	26	37
Targeting Refund	20	2.3	1	0	0
<b>Total Property Tax Refunds</b>	<b>869</b>	<b>100.0</b>	<b>42</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$56,884</b>	<b>100.0%</b>	<b>\$2,746</b>	<b>\$2,342</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$10,557	37.9%	\$510	\$498	\$466
City/Town Levy	6,703	24.0	324	317	359
School District Net Tax Capacity Levy	4,939	17.7	238	182	243
School District Referendum Market Value Levy	2,597	9.3	125	96	142
Miscellaneous District Levy	492	1.8	24	21	208
State Property Tax Levy	2,588	9.3	125	97	149
<b>Total Levy</b>	<b>\$27,875</b>	<b>100.0%</b>	<b>\$1,346</b>	<b>\$1,211</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,258</b>		<b>61</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>26,617</b>		<b>1,285</b>	<b>1,160</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,036,652		\$146,585	\$115,995	\$105,022
Referendum Market Valuation	1,085,037		\$52,377	59,665	83,805
Net Tax Capacity (NTC)	28,972		1,399	1,116	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>78.319</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.239</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$20,256	42.9%	\$978	\$867	\$1,225
Sales/Use Tax (Calendar 2011)	9,423	20.0	455	579	746
Motor Vehicle Sales Tax (Calendar 2011)	2,453	5.2	118	106	101
Motor Vehicle Registration Tax (Calendar 2011)	2,607	5.5	126	110	108
Motor Fuels Tax (Calendar 2011)	4,661	9.9	225	169	159
Corporate Income Tax (Calendar 2011)	5,177	11.0	250	170	147
State General Property Tax (Payable 2011)	2,588	5.5	125	97	149
<b>Total State Taxes</b>	<b>\$47,165</b>	<b>100.0%</b>	<b>\$2,277</b>	<b>\$2,100</b>	<b>\$2,634</b>

NOTE: The human service amounts were not available by county for the Human Services Board (Faribault and Martin). The total for the Human Service Board is \$33.3 million, which was allocated to the counties on a per capita basis (\$19.59 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.

	MEEKER			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$30,586	54.4%	\$1,316	\$1,237	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	12,050	21.4	518	519	530
Minnesota Family Investment Program	192	0.3	8	9	14
General Assistance including GAMC	65	0.1	3	4	8
Social Services	5,031	9.0	216	235	247
Miscellaneous	449	0.8	19	18	30
Total	17,788	31.6	765	786	829
Highway Aid (Calendar 2011)					
County Aid	3,119	5.5	134	146	88
Municipal Aid	305	0.5	13	17	28
Township Aid	359	0.6	15	15	6
Total	3,783	6.7	163	178	122
Local Government Aid (Calendar 2011)	2,711	4.8	117	130	80
Disparity Reduction Aid (Calendar 2011)	34	0.1	1	3	3
County Program Aid (Payable 2011)	778	1.4	33	35	30
Community Corrections Funding (2011)	529	0.9	23	17	16
<b>Total Aids</b>	<b>56,209</b>	<b>100.0</b>	<b>2,418</b>	<b>2,385</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,081	77.1	46	43	29
Agricultural Market Value Credit	315	22.5	14	11	4
Miscellaneous Credits	5	0.4	0	0	5
<b>Total Property Tax Credits</b>	<b>1,401</b>	<b>100.0</b>	<b>60</b>	<b>54</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,124	68.4	48	40	51
Regular (Renters)	506	30.7	22	29	37
Targeting Refund	14	0.9	1	0	0
<b>Total Property Tax Refunds</b>	<b>1,644</b>	<b>100.0</b>	<b>71</b>	<b>69</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$59,254</b>	<b>100.0%</b>	<b>\$2,549</b>	<b>\$2,508</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$12,175	41.4%	\$524	\$592	\$466
City/Town Levy	7,442	25.3	320	318	359
School District Net Tax Capacity Levy	5,058	17.2	218	173	243
School District Referendum Market Value Levy	2,459	8.4	106	119	142
Miscellaneous District Levy	468	1.6	20	29	208
State Property Tax Levy	1,790	6.1	77	95	149
<b>Total Levy</b>	<b>\$29,392</b>	<b>100.0%</b>	<b>\$1,265</b>	<b>\$1,326</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,401</b>		<b>60</b>	<b>54</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>27,991</b>		<b>1,204</b>	<b>1,272</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,792,886		\$120,165	\$122,057	\$105,022
Referendum Market Valuation	1,517,875		\$65,307	62,987	83,805
Net Tax Capacity (NTC)	26,316		1,132	1,171	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>95.541</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.162</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$18,301	46.0%	\$787	\$887	\$1,225
Sales/Use Tax (Calendar 2011)	8,990	22.6	387	593	746
Motor Vehicle Sales Tax (Calendar 2011)	2,444	6.1	105	110	101
Motor Vehicle Registration Tax (Calendar 2011)	2,456	6.2	106	112	108
Motor Fuels Tax (Calendar 2011)	3,875	9.7	167	170	159
Corporate Income Tax (Calendar 2011)	1,894	4.8	81	116	147
State General Property Tax (Payable 2011)	1,790	4.5	77	95	149
<b>Total State Taxes</b>	<b>\$39,750</b>	<b>100.0%</b>	<b>\$1,710</b>	<b>\$2,082</b>	<b>\$2,634</b>

	MILLE LACS			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$27,416	46.1%	\$1,054	\$1,179	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	16,534	27.8	636	493	530
Minnesota Family Investment Program	270	0.5	10	9	14
General Assistance including GAMC	131	0.2	5	4	8
Social Services	7,257	12.2	279	218	247
Miscellaneous	485	0.8	19	16	30
Total	24,677	41.5	949	740	829
Highway Aid (Calendar 2011)					
County Aid	3,869	6.5	149	131	88
Municipal Aid	0	0.0	0	13	28
Township Aid	200	0.3	8	8	6
Total	4,069	6.8	156	151	122
Local Government Aid (Calendar 2011)	1,462	2.5	56	41	80
Disparity Reduction Aid (Calendar 2011)	49	0.1	2	1	3
County Program Aid (Payable 2011)	1,214	2.0	47	38	30
Community Corrections Funding (2011)	636	1.1	24	20	16
<b>Total Aids</b>	<b>59,523</b>	<b>100.0</b>	<b>2,289</b>	<b>2,171</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,262	81.8	49	43	29
Agricultural Market Value Credit	279	18.1	11	12	4
Miscellaneous Credits	2	0.1	0	0	5
<b>Total Property Tax Credits</b>	<b>1,542</b>	<b>100.0</b>	<b>59</b>	<b>55</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,144	63.0	44	52	51
Regular (Renters)	665	36.6	26	23	37
Targeting Refund	7	0.4	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,815</b>	<b>100.0</b>	<b>70</b>	<b>75</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$62,881</b>	<b>100.0%</b>	<b>\$2,418</b>	<b>\$2,301</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$14,775	51.6%	\$568	\$529	\$466
City/Town Levy	6,196	21.6	238	263	359
School District Net Tax Capacity Levy	4,436	15.5	171	226	243
School District Referendum Market Value Levy	1,083	3.8	42	51	142
Miscellaneous District Levy	453	1.6	17	27	208
State Property Tax Levy	1,717	6.0	66	73	149
<b>Total Levy</b>	<b>\$28,660</b>	<b>100.0%</b>	<b>\$1,102</b>	<b>\$1,170</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,542</b>		<b>59</b>	<b>55</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>27,118</b>		<b>1,043</b>	<b>1,115</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,122,361		\$81,620	\$87,211	\$105,022
Referendum Market Valuation	1,381,250		\$53,119	64,446	83,805
Net Tax Capacity (NTC)	21,330		820	892	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>121.241</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.078</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$15,137	38.4%	\$582	\$743	\$1,225
Sales/Use Tax (Calendar 2011)	9,386	23.8	361	362	746
Motor Vehicle Sales Tax (Calendar 2011)	2,957	7.5	114	104	101
Motor Vehicle Registration Tax (Calendar 2011)	2,778	7.1	107	101	108
Motor Fuels Tax (Calendar 2011)	6,283	16.0	242	213	159
Corporate Income Tax (Calendar 2011)	1,128	2.9	43	43	147
State General Property Tax (Payable 2011)	1,717	4.4	66	73	149
<b>Total State Taxes</b>	<b>\$39,385</b>	<b>100.0%</b>	<b>\$1,515</b>	<b>\$1,639</b>	<b>\$2,634</b>

I. Major State Aids/Credits	MORRISON			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$44,334	53.7%	\$1,335	\$1,273	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	18,874	22.8	568	642	530
Minnesota Family Investment Program	238	0.3	7	11	14
General Assistance including GAMC	70	0.1	2	3	8
Social Services	7,255	8.8	218	247	247
Miscellaneous	629	0.8	19	26	30
Total	27,066	32.8	815	929	829
Highway Aid (Calendar 2011)					
County Aid	5,313	6.4	160	132	88
Municipal Aid	521	0.6	16	14	28
Township Aid	502	0.6	15	13	6
Total	6,336	7.7	191	158	122
Local Government Aid (Calendar 2011)	3,142	3.8	95	79	80
Disparity Reduction Aid (Calendar 2011)	61	0.1	2	2	3
County Program Aid (Payable 2011)	1,330	1.6	40	26	30
Community Corrections Funding (2011)	338	0.4	10	17	16
<b>Total Aids</b>	<b>82,608</b>	<b>100.0</b>	<b>2,487</b>	<b>2,485</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,823	72.4	55	44	29
Agricultural Market Value Credit	695	27.6	21	13	4
Miscellaneous Credits	0	0.0	0	8	5
<b>Total Property Tax Credits</b>	<b>2,518</b>	<b>100.0</b>	<b>76</b>	<b>65</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,128	55.9	34	33	51
Regular (Renters)	883	43.7	27	25	37
Targeting Refund	7	0.4	0	0	0
<b>Total Property Tax Refunds</b>	<b>2,018</b>	<b>100.0</b>	<b>61</b>	<b>58</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$87,144</b>	<b>100.0%</b>	<b>\$2,624</b>	<b>\$2,608</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$15,882	44.8%	\$478	\$561	\$466
City/Town Levy	7,570	21.4	228	330	359
School District Net Tax Capacity Levy	4,935	13.9	149	223	243
School District Referendum Market Value Levy	3,283	9.3	99	66	142
Miscellaneous District Levy	829	2.3	25	29	208
State Property Tax Levy	2,936	8.3	88	176	149
<b>Total Levy</b>	<b>\$35,435</b>	<b>100.0%</b>	<b>\$1,067</b>	<b>\$1,386</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>2,518</b>		<b>76</b>	<b>65</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>32,917</b>		<b>991</b>	<b>1,322</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,273,712		\$98,570	\$150,534	\$105,022
Referendum Market Valuation	1,876,292		\$56,494	76,762	83,805
Net Tax Capacity (NTC)	31,460		947	1,557	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>92.774</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.177</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$20,724	38.9%	\$624	\$674	\$1,225
Sales/Use Tax (Calendar 2011)	12,513	23.5	377	581	746
Motor Vehicle Sales Tax (Calendar 2011)	3,639	6.8	110	106	101
Motor Vehicle Registration Tax (Calendar 2011)	3,484	6.5	105	105	108
Motor Fuels Tax (Calendar 2011)	7,448	14.0	224	201	159
Corporate Income Tax (Calendar 2011)	2,477	4.7	75	69	147
State General Property Tax (Payable 2011)	2,936	5.5	88	176	149
<b>Total State Taxes</b>	<b>\$53,221</b>	<b>100.0%</b>	<b>\$1,602</b>	<b>\$1,912</b>	<b>\$2,634</b>



I. Major State Aids/Credits	MOWER			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$54,030	49.9%	\$1,375	\$1,187	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	22,712	21.0	578	418	530
Minnesota Family Investment Program	449	0.4	11	9	14
General Assistance including GAMC	11	0.0	0	3	8
Social Services	12,204	11.3	311	246	247
Miscellaneous	693	0.6	18	20	30
Total	36,068	33.3	918	696	829
Highway Aid (Calendar 2011)					
County Aid	4,711	4.4	120	110	88
Municipal Aid	1,028	0.9	26	29	28
Township Aid	871	0.8	22	9	6
Total	6,610	6.1	168	148	122
Local Government Aid (Calendar 2011)	8,544	7.9	218	114	80
Disparity Reduction Aid (Calendar 2011)	375	0.3	10	3	3
County Program Aid (Payable 2011)	2,028	1.9	52	41	30
Community Corrections Funding (2011)	630	0.6	16	15	16
<b>Total Aids</b>	<b>108,284</b>	<b>100.0</b>	<b>2,757</b>	<b>2,204</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	2,084	87.6	53	39	29
Agricultural Market Value Credit	295	12.4	8	7	4
Miscellaneous Credits	0	0.0	0	1	5
<b>Total Property Tax Credits</b>	<b>2,380</b>	<b>100.0</b>	<b>61</b>	<b>47</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	619	31.9	16	34	51
Regular (Renters)	1,308	67.4	33	28	37
Targeting Refund	13	0.7	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,940</b>	<b>100.0</b>	<b>49</b>	<b>62</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$112,604</b>	<b>100.0%</b>	<b>\$2,867</b>	<b>\$2,313</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$15,374	40.1%	\$391	\$474	\$466
City/Town Levy	8,613	22.5	219	339	359
School District Net Tax Capacity Levy	6,554	17.1	167	215	243
School District Referendum Market Value Levy	4,135	10.8	105	115	142
Miscellaneous District Levy	1,214	3.2	31	27	208
State Property Tax Levy	2,417	6.3	62	105	149
<b>Total Levy</b>	<b>\$38,308</b>	<b>100.0%</b>	<b>\$975</b>	<b>\$1,274</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>2,380</b>		<b>61</b>	<b>47</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>35,928</b>		<b>915</b>	<b>1,227</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,563,585		\$90,720	\$96,697	\$105,022
Referendum Market Valuation	1,824,079		\$46,437	68,917	83,805
Net Tax Capacity (NTC)	34,074		867	1,003	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>93.195</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.227</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$33,256	48.7%	\$847	\$1,052	\$1,225
Sales/Use Tax (Calendar 2011)	15,007	22.0	382	568	746
Motor Vehicle Sales Tax (Calendar 2011)	3,889	5.7	99	102	101
Motor Vehicle Registration Tax (Calendar 2011)	3,844	5.6	98	106	108
Motor Fuels Tax (Calendar 2011)	6,247	9.1	159	171	159
Corporate Income Tax (Calendar 2011)	3,614	5.3	92	98	147
State General Property Tax (Payable 2011)	2,417	3.5	62	105	149
<b>Total State Taxes</b>	<b>\$68,274</b>	<b>100.0%</b>	<b>\$1,738</b>	<b>\$2,201</b>	<b>\$2,634</b>

I. Major State Aids/Credits	MURRAY			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$12,038	48.3%	\$1,393	\$1,325	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance				554	530
Minnesota Family Investment Program		See Note		8	14
General Assistance including GAMC				3	8
Social Services				270	247
Miscellaneous				22	30
Total	7,468	30.0	864	857	829
Highway Aid (Calendar 2011)					
County Aid	3,175	12.7	367	256	88
Municipal Aid	0	0.0	0	11	28
Township Aid	517	2.1	60	43	6
Total	3,692	14.8	427	309	122
Local Government Aid (Calendar 2011)	1,471	5.9	170	180	80
Disparity Reduction Aid (Calendar 2011)	60	0.2	7	7	3
County Program Aid (Payable 2011)	99	0.4	12	31	30
Community Corrections Funding (2011)	82	0.3	9	19	16
<b>Total Aids</b>	<b>24,910</b>	<b>100.0</b>	<b>2,883</b>	<b>2,728</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	442	65.8	51	43	29
Agricultural Market Value Credit	229	34.2	27	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>671</b>	<b>100.0</b>	<b>78</b>	<b>61</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	99	52.0	11	17	51
Regular (Renters)	90	47.4	10	20	37
Targeting Refund	1	0.6	0	0	0
<b>Total Property Tax Refunds</b>	<b>190</b>	<b>100.0</b>	<b>22</b>	<b>37</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$25,771</b>	<b>100.0%</b>	<b>\$2,983</b>	<b>\$2,826</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$5,185	44.5%	\$600	\$553	\$466
City/Town Levy	2,633	22.6	305	307	359
School District Net Tax Capacity Levy	1,467	12.6	170	211	243
School District Referendum Market Value Levy	1,427	12.2	165	123	142
Miscellaneous District Levy	133	1.1	15	34	208
State Property Tax Levy	805	6.9	93	91	149
<b>Total Levy</b>	<b>\$11,650</b>	<b>100.0%</b>	<b>\$1,348</b>	<b>\$1,318</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>671</b>		<b>78</b>	<b>61</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>10,979</b>		<b>1,271</b>	<b>1,257</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,943,844		\$224,982	\$156,355	\$105,022
Referendum Market Valuation	390,552		\$45,203	44,560	83,805
Net Tax Capacity (NTC)	16,568		1,918	1,393	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>56.845</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.365</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$8,470	49.8%	\$980	\$848	\$1,225
Sales/Use Tax (Calendar 2011)	3,051	17.9	353	615	746
Motor Vehicle Sales Tax (Calendar 2011)	1,165	6.8	135	116	101
Motor Vehicle Registration Tax (Calendar 2011)	1,262	7.4	146	122	108
Motor Fuels Tax (Calendar 2011)	1,627	9.6	188	211	159
Corporate Income Tax (Calendar 2011)	635	3.7	73	185	147
State General Property Tax (Payable 2011)	805	4.7	93	91	149
<b>Total State Taxes</b>	<b>\$17,015</b>	<b>100.0%</b>	<b>\$1,969</b>	<b>\$2,187</b>	<b>\$2,634</b>

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$34.9 million, which was allocated to the counties on a per capita basis (\$7.47 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
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$32,725	51.8%	\$993	\$1,075	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	12,307	19.5	374	451	530
Minnesota Family Investment Program	461	0.7	14	8	14
General Assistance including GAMC	155	0.2	5	4	8
Social Services	5,156	8.2	156	253	247
Miscellaneous	532	0.8	16	21	30
Total	18,610	29.4	565	736	829
Highway Aid (Calendar 2011)					
County Aid	3,845	6.1	117	165	88
Municipal Aid	1,107	1.8	34	18	28
Township Aid	161	0.3	5	14	6
Total	5,113	8.1	155	197	122
Local Government Aid (Calendar 2011)	4,332	6.9	131	170	80
Disparity Reduction Aid (Calendar 2011)	27	0.0	1	4	3
County Program Aid (Payable 2011)	1,424	2.3	43	38	30
Community Corrections Funding (2011)	965	1.5	29	18	16
<b>Total Aids</b>	<b>63,197</b>	<b>100.0</b>	<b>1,918</b>	<b>2,238</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,083	84.0	33	39	29
Agricultural Market Value Credit	207	16.0	6	10	4
Miscellaneous Credits	0	0.0	0	2	5
<b>Total Property Tax Credits</b>	<b>1,290</b>	<b>100.0</b>	<b>39</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	994	49.7	30	27	51
Regular (Renters)	1,004	50.2	30	26	37
Targeting Refund	2	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>2,000</b>	<b>100.0</b>	<b>61</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$66,486</b>	<b>100.0%</b>	<b>\$2,018</b>	<b>\$2,342</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$15,462	43.2%	\$469	\$498	\$466
City/Town Levy	8,703	24.3	264	317	359
School District Net Tax Capacity Levy	5,109	14.3	155	182	243
School District Referendum Market Value Levy	3,056	8.5	93	96	142
Miscellaneous District Levy	1,072	3.0	33	21	208
State Property Tax Levy	2,356	6.6	72	97	149
<b>Total Levy</b>	<b>\$35,758</b>	<b>100.0%</b>	<b>\$1,085</b>	<b>\$1,211</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,290</b>		<b>39</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>34,468</b>		<b>1,046</b>	<b>1,160</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,053,068		\$92,660	\$115,995	\$105,022
Referendum Market Valuation	1,978,398		\$60,044	59,665	83,805
Net Tax Capacity (NTC)	29,877		907	1,116	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>101.567</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.154</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$31,832	53.9%	\$966	\$867	\$1,225
Sales/Use Tax (Calendar 2011)	10,424	17.7	316	579	746
Motor Vehicle Sales Tax (Calendar 2011)	3,065	5.2	93	106	101
Motor Vehicle Registration Tax (Calendar 2011)	3,261	5.5	99	110	108
Motor Fuels Tax (Calendar 2011)	5,691	9.6	173	169	159
Corporate Income Tax (Calendar 2011)	2,417	4.1	73	170	147
State General Property Tax (Payable 2011)	2,356	4.0	72	97	149
<b>Total State Taxes</b>	<b>\$59,045</b>	<b>100.0%</b>	<b>\$1,792</b>	<b>\$2,100</b>	<b>\$2,634</b>

I. Major State Aids/Credits	NOBLES			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$32,189	54.4%	\$1,507	\$1,325	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	11,580	19.6	542	554	530
Minnesota Family Investment Program	264	0.4	12	8	14
General Assistance including GAMC	28	0.0	1	3	8
Social Services	4,162	7.0	195	270	247
Miscellaneous	421	0.7	20	22	30
Total	16,455	27.8	770	857	829
Highway Aid (Calendar 2011)					
County Aid	4,475	7.6	209	256	88
Municipal Aid	417	0.7	20	11	28
Township Aid	445	0.8	21	43	6
Total	5,337	9.0	250	309	122
Local Government Aid (Calendar 2011)	3,854	6.5	180	180	80
Disparity Reduction Aid (Calendar 2011)	161	0.3	8	7	3
County Program Aid (Payable 2011)	802	1.4	38	31	30
Community Corrections Funding (2011)	336	0.6	16	19	16
<b>Total Aids</b>	<b>59,134</b>	<b>100.0</b>	<b>2,768</b>	<b>2,728</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	787	74.3	37	43	29
Agricultural Market Value Credit	272	25.7	13	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>1,058</b>	<b>100.0</b>	<b>50</b>	<b>61</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	337	44.7	16	17	51
Regular (Renters)	416	55.2	19	20	37
Targeting Refund	1	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>754</b>	<b>100.0</b>	<b>35</b>	<b>37</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$60,946</b>	<b>100.0%</b>	<b>\$2,853</b>	<b>\$2,826</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$9,739	40.2%	\$456	\$553	\$466
City/Town Levy	5,417	22.3	254	307	359
School District Net Tax Capacity Levy	3,411	14.1	160	211	243
School District Referendum Market Value Levy	2,614	10.8	122	123	142
Miscellaneous District Levy	1,184	4.9	55	34	208
State Property Tax Levy	1,880	7.8	88	91	149
<b>Total Levy</b>	<b>\$24,245</b>	<b>100.0%</b>	<b>\$1,135</b>	<b>\$1,318</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,058</b>		<b>50</b>	<b>61</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>23,187</b>		<b>1,085</b>	<b>1,257</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,579,543		\$120,737	\$156,355	\$105,022
Referendum Market Valuation	855,338		\$40,035	44,560	83,805
Net Tax Capacity (NTC)	23,585		1,104	1,393	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>83.745</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.306</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$15,971	36.3%	\$748	\$848	\$1,225
Sales/Use Tax (Calendar 2011)	12,786	29.0	598	615	746
Motor Vehicle Sales Tax (Calendar 2011)	2,265	5.1	106	116	101
Motor Vehicle Registration Tax (Calendar 2011)	2,327	5.3	109	122	108
Motor Fuels Tax (Calendar 2011)	4,445	10.1	208	211	159
Corporate Income Tax (Calendar 2011)	4,353	9.9	204	185	147
State General Property Tax (Payable 2011)	1,880	4.3	88	91	149
<b>Total State Taxes</b>	<b>\$44,028</b>	<b>100.0%</b>	<b>\$2,061</b>	<b>\$2,187</b>	<b>\$2,634</b>

I. Major State Aids/Credits	NORMAN			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$10,859	44.7%	\$1,583	\$1,405	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	5,513	22.7	804	633	530
Minnesota Family Investment Program	103	0.4	15	10	14
General Assistance including GAMC	20	0.1	3	4	8
Social Services	2,029	8.4	296	298	247
Miscellaneous	119	0.5	17	22	30
Total	7,784	32.1	1,135	966	829
Highway Aid (Calendar 2011)					
County Aid	3,627	14.9	529	328	88
Municipal Aid	0	0.0	0	18	28
Township Aid	434	1.8	63	49	6
Total	4,060	16.7	592	396	122
Local Government Aid (Calendar 2011)	1,217	5.0	177	177	80
Disparity Reduction Aid (Calendar 2011)	35	0.1	5	7	3
County Program Aid (Payable 2011)	264	1.1	38	54	30
Community Corrections Funding (2011)	54	0.2	8	21	16
<b>Total Aids</b>	<b>24,274</b>	<b>100.0</b>	<b>3,539</b>	<b>3,025</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	350	68.3	51	47	29
Agricultural Market Value Credit	163	31.7	24	18	4
Miscellaneous Credits	0	0.0	0	16	5
<b>Total Property Tax Credits</b>	<b>512</b>	<b>100.0</b>	<b>75</b>	<b>81</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	95	46.6	14	17	51
Regular (Renters)	109	53.4	16	18	37
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>204</b>	<b>100.0</b>	<b>30</b>	<b>35</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$24,990</b>	<b>100.0%</b>	<b>\$3,643</b>	<b>\$3,142</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$3,898	47.9%	\$568	\$534	\$466
City/Town Levy	1,660	20.4	242	249	359
School District Net Tax Capacity Levy	842	10.4	123	170	243
School District Referendum Market Value Levy	812	10.0	118	92	142
Miscellaneous District Levy	718	8.8	105	81	208
State Property Tax Levy	206	2.5	30	111	149
<b>Total Levy</b>	<b>\$8,137</b>	<b>100.0%</b>	<b>\$1,186</b>	<b>\$1,237</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>512</b>		<b>75</b>	<b>81</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>7,624</b>		<b>1,112</b>	<b>1,156</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,120,397		\$163,347	\$106,798	\$105,022
Referendum Market Valuation	221,445		\$32,285	43,786	83,805
Net Tax Capacity (NTC)	9,544		1,391	1,026	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>74.580</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.367</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$6,321	50.4%	\$922	\$1,086	\$1,225
Sales/Use Tax (Calendar 2011)	2,377	18.9	347	434	746
Motor Vehicle Sales Tax (Calendar 2011)	818	6.5	119	116	101
Motor Vehicle Registration Tax (Calendar 2011)	846	6.7	123	120	108
Motor Fuels Tax (Calendar 2011)	1,484	11.8	216	193	159
Corporate Income Tax (Calendar 2011)	492	3.9	72	115	147
State General Property Tax (Payable 2011)	206	1.6	30	111	149
<b>Total State Taxes</b>	<b>\$12,546</b>	<b>100.0%</b>	<b>\$1,829</b>	<b>\$2,175</b>	<b>\$2,634</b>

	OLMSTED			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$167,943	57.2%	\$1,155	\$1,187	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	57,008	19.4	392	418	530
Minnesota Family Investment Program	1,491	0.5	10	9	14
General Assistance including GAMC	652	0.2	4	3	8
Social Services	37,436	12.8	258	246	247
Miscellaneous	3,949	1.3	27	20	30
Total	100,536	34.2	692	696	829
Highway Aid (Calendar 2011)					
County Aid	6,513	2.2	45	110	88
Municipal Aid	4,352	1.5	30	29	28
Township Aid	325	0.1	2	9	6
Total	11,190	3.8	77	148	122
Local Government Aid (Calendar 2011)	6,376	2.2	44	114	80
Disparity Reduction Aid (Calendar 2011)	33	0.0	0	3	3
County Program Aid (Payable 2011)	5,368	1.8	37	41	30
Community Corrections Funding (2011)	2,118	0.7	15	15	16
<b>Total Aids</b>	<b>293,564</b>	<b>100.0</b>	<b>2,019</b>	<b>2,204</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	4,515	91.2	31	39	29
Agricultural Market Value Credit	420	8.5	3	7	4
Miscellaneous Credits	16	0.3	0	1	5
<b>Total Property Tax Credits</b>	<b>4,952</b>	<b>100.0</b>	<b>34</b>	<b>47</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	4,758	50.2	33	34	51
Regular (Renters)	4,674	49.3	32	28	37
Targeting Refund	50	0.5	0	0	0
<b>Total Property Tax Refunds</b>	<b>9,482</b>	<b>100.0</b>	<b>65</b>	<b>62</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$307,998</b>	<b>100.0%</b>	<b>\$2,119</b>	<b>\$2,313</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$80,312	38.6%	\$552	\$474	\$466
City/Town Levy	56,589	27.2	389	339	359
School District Net Tax Capacity Levy	34,550	16.6	238	215	243
School District Referendum Market Value Levy	13,060	6.3	90	115	142
Miscellaneous District Levy	2,445	1.2	17	27	208
State Property Tax Levy	21,150	10.2	145	105	149
<b>Total Levy</b>	<b>\$208,107</b>	<b>100.0%</b>	<b>\$1,431</b>	<b>\$1,274</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>4,952</b>		<b>34</b>	<b>47</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>203,155</b>		<b>1,397</b>	<b>1,227</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$12,974,903		\$89,249	\$96,697	\$105,022
Referendum Market Valuation	11,774,139		\$80,989	68,917	83,805
Net Tax Capacity (NTC)	148,881		1,024	1,003	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>116.694</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.112</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$220,934	50.9%	\$1,520	\$1,052	\$1,225
Sales/Use Tax (Calendar 2011)	127,203	29.3	875	568	746
Motor Vehicle Sales Tax (Calendar 2011)	14,446	3.3	99	102	101
Motor Vehicle Registration Tax (Calendar 2011)	15,677	3.6	108	106	108
Motor Fuels Tax (Calendar 2011)	20,683	4.8	142	171	159
Corporate Income Tax (Calendar 2011)	13,947	3.2	96	98	147
State General Property Tax (Payable 2011)	21,150	4.9	145	105	149
<b>Total State Taxes</b>	<b>\$434,040</b>	<b>100.0%</b>	<b>\$2,986</b>	<b>\$2,201</b>	<b>\$2,634</b>

	OTTER TAIL			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$63,484	48.8%	\$1,109	\$1,158	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	28,456	21.9	497	564	530
Minnesota Family Investment Program	286	0.2	5	9	14
General Assistance including GAMC	272	0.2	5	5	8
Social Services	14,278	11.0	249	266	247
Miscellaneous	1,280	1.0	22	23	30
Total	44,571	34.3	779	868	829
Highway Aid (Calendar 2011)					
County Aid	10,133	7.8	177	170	88
Municipal Aid	2,634	2.0	46	26	28
Township Aid	1,178	0.9	21	20	6
Total	13,945	10.7	244	216	122
Local Government Aid (Calendar 2011)	6,174	4.7	108	115	80
Disparity Reduction Aid (Calendar 2011)	32	0.0	1	1	3
County Program Aid (Payable 2011)	1,255	1.0	22	34	30
Community Corrections Funding (2011)	630	0.5	11	17	16
<b>Total Aids</b>	<b>130,091</b>	<b>100.0</b>	<b>2,273</b>	<b>2,409</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	2,746	75.1	48	43	29
Agricultural Market Value Credit	888	24.3	16	11	4
Miscellaneous Credits	21	0.6	0	24	5
<b>Total Property Tax Credits</b>	<b>3,655</b>	<b>100.0</b>	<b>64</b>	<b>78</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,354	50.3	24	26	51
Regular (Renters)	1,329	49.4	23	25	37
Targeting Refund	8	0.3	0	1	0
<b>Total Property Tax Refunds</b>	<b>2,691</b>	<b>100.0</b>	<b>47</b>	<b>52</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$136,438</b>	<b>100.0%</b>	<b>\$2,383</b>	<b>\$2,539</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$31,343	41.7%	\$548	\$563	\$466
City/Town Levy	16,813	22.4	294	275	359
School District Net Tax Capacity Levy	12,293	16.3	215	204	243
School District Referendum Market Value Levy	3,987	5.3	70	96	142
Miscellaneous District Levy	2,713	3.6	47	52	208
State Property Tax Levy	8,055	10.7	141	118	149
<b>Total Levy</b>	<b>\$75,203</b>	<b>100.0%</b>	<b>\$1,314</b>	<b>\$1,308</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>3,655</b>		<b>64</b>	<b>78</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>71,548</b>		<b>1,250</b>	<b>1,231</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$8,663,512		\$151,346	\$132,717	\$105,022
Referendum Market Valuation	4,153,737		\$72,563	66,557	83,805
Net Tax Capacity (NTC)	85,639		1,496	1,311	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>73.686</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.097</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$46,474	36.6%	\$812	\$849	\$1,225
Sales/Use Tax (Calendar 2011)	41,917	33.0	732	610	746
Motor Vehicle Sales Tax (Calendar 2011)	6,196	4.9	108	106	101
Motor Vehicle Registration Tax (Calendar 2011)	6,164	4.9	108	109	108
Motor Fuels Tax (Calendar 2011)	12,249	9.7	214	207	159
Corporate Income Tax (Calendar 2011)	5,790	4.6	101	83	147
State General Property Tax (Payable 2011)	8,055	6.4	141	118	149
<b>Total State Taxes</b>	<b>\$126,845</b>	<b>100.0%</b>	<b>\$2,216</b>	<b>\$2,081</b>	<b>\$2,634</b>

I. Major State Aids/Credits	PENNINGTON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$17,501	47.4%	\$1,248	\$1,405	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	7,994	21.7	570	633	530
Minnesota Family Investment Program	90	0.2	6	10	14
General Assistance including GAMC	-1	0.0	0	4	8
Social Services	3,704	10.0	264	298	247
Miscellaneous	372	1.0	27	22	30
Total	12,159	32.9	867	966	829
Highway Aid (Calendar 2011)					
County Aid	2,644	7.2	189	328	88
Municipal Aid	595	1.6	42	18	28
Township Aid	171	0.5	12	49	6
Total	3,410	9.2	243	396	122
Local Government Aid (Calendar 2011)	2,510	6.8	179	177	80
Disparity Reduction Aid (Calendar 2011)	194	0.5	14	7	3
County Program Aid (Payable 2011)	820	2.2	59	54	30
Community Corrections Funding (2011)	311	0.8	22	21	16
<b>Total Aids</b>	<b>36,904</b>	<b>100.0</b>	<b>2,633</b>	<b>3,025</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	644	81.5	46	47	29
Agricultural Market Value Credit	146	18.5	10	18	4
Miscellaneous Credits	0	0.0	0	16	5
<b>Total Property Tax Credits</b>	<b>790</b>	<b>100.0</b>	<b>56</b>	<b>81</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	275	45.9	20	17	51
Regular (Renters)	324	54.1	23	18	37
Targeting Refund	0	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>599</b>	<b>100.0</b>	<b>43</b>	<b>35</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$38,294</b>	<b>100.0%</b>	<b>\$2,732</b>	<b>\$3,142</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$6,718	45.4%	\$479	\$534	\$466
City/Town Levy	2,040	13.8	145	249	359
School District Net Tax Capacity Levy	2,587	17.5	185	170	243
School District Referendum Market Value Levy	1,141	7.7	81	92	142
Miscellaneous District Levy	939	6.3	67	81	208
State Property Tax Levy	1,379	9.3	98	111	149
<b>Total Levy</b>	<b>\$14,804</b>	<b>100.0%</b>	<b>\$1,056</b>	<b>\$1,237</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>790</b>		<b>56</b>	<b>81</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>14,015</b>		<b>1,000</b>	<b>1,156</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$914,003		\$65,202	\$106,798	\$105,022
Referendum Market Valuation	604,084		\$43,093	43,786	83,805
Net Tax Capacity (NTC)	9,524		679	1,026	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>126.876</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.222</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$34,086	63.4%	\$2,432	\$1,086	\$1,225
Sales/Use Tax (Calendar 2011)	10,027	18.7	715	434	746
Motor Vehicle Sales Tax (Calendar 2011)	1,497	2.8	107	116	101
Motor Vehicle Registration Tax (Calendar 2011)	1,513	2.8	108	120	108
Motor Fuels Tax (Calendar 2011)	2,111	3.9	151	193	159
Corporate Income Tax (Calendar 2011)	3,114	5.8	222	115	147
State General Property Tax (Payable 2011)	1,379	2.6	98	111	149
<b>Total State Taxes</b>	<b>\$53,726</b>	<b>100.0%</b>	<b>\$3,833</b>	<b>\$2,175</b>	<b>\$2,634</b>



	PINE			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$32,949	47.3%	\$1,111	\$1,179	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	18,421	26.5	621	493	530
Minnesota Family Investment Program	422	0.6	14	9	14
General Assistance including GAMC	157	0.2	5	4	8
Social Services	6,234	9.0	210	218	247
Miscellaneous	561	0.8	19	16	30
Total	25,796	37.0	870	740	829
Highway Aid (Calendar 2011)					
County Aid	6,931	10.0	234	131	88
Municipal Aid	0	0.0	0	13	28
Township Aid	416	0.6	14	8	6
Total	7,347	10.6	248	151	122
Local Government Aid (Calendar 2011)	1,806	2.6	61	41	80
Disparity Reduction Aid (Calendar 2011)	2	0.0	0	1	3
County Program Aid (Payable 2011)	1,199	1.7	40	38	30
Community Corrections Funding (2011)	532	0.8	18	20	16
<b>Total Aids</b>	<b>69,631</b>	<b>100.0</b>	<b>2,349</b>	<b>2,171</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,525	76.5	51	43	29
Agricultural Market Value Credit	463	23.2	16	12	4
Miscellaneous Credits	6	0.3	0	0	5
<b>Total Property Tax Credits</b>	<b>1,994</b>	<b>100.0</b>	<b>67</b>	<b>55</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	883	58.4	30	52	51
Regular (Renters)	625	41.4	21	23	37
Targeting Refund	3	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,511</b>	<b>100.0</b>	<b>51</b>	<b>75</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$73,135</b>	<b>100.0%</b>	<b>\$2,467</b>	<b>\$2,301</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$14,288	44.3%	\$482	\$529	\$466
City/Town Levy	6,514	20.2	220	263	359
School District Net Tax Capacity Levy	5,858	18.1	198	226	243
School District Referendum Market Value Levy	2,286	7.1	77	51	142
Miscellaneous District Levy	691	2.1	23	27	208
State Property Tax Levy	2,644	8.2	89	73	149
<b>Total Levy</b>	<b>\$32,281</b>	<b>100.0%</b>	<b>\$1,089</b>	<b>\$1,170</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,994</b>		<b>67</b>	<b>55</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>30,287</b>		<b>1,022</b>	<b>1,115</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,997,814		\$101,117	\$87,211	\$105,022
Referendum Market Valuation	1,712,509		\$57,763	64,446	83,805
Net Tax Capacity (NTC)	30,225		1,019	892	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>90.492</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.133</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$14,680	34.3%	\$495	\$743	\$1,225
Sales/Use Tax (Calendar 2011)	10,032	23.4	338	362	746
Motor Vehicle Sales Tax (Calendar 2011)	2,826	6.6	95	104	101
Motor Vehicle Registration Tax (Calendar 2011)	2,623	6.1	88	101	108
Motor Fuels Tax (Calendar 2011)	8,756	20.5	295	213	159
Corporate Income Tax (Calendar 2011)	1,254	2.9	42	43	147
State General Property Tax (Payable 2011)	2,644	6.2	89	73	149
<b>Total State Taxes</b>	<b>\$42,815</b>	<b>100.0%</b>	<b>\$1,444</b>	<b>\$1,639</b>	<b>\$2,634</b>

I. Major State Aids/Credits	PIPESTONE			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$12,148	45.1%	\$1,275	\$1,325	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	5,993	22.3	629	554	530
Minnesota Family Investment Program	80	0.3	8	8	14
General Assistance including GAMC	45	0.2	5	3	8
Social Services	2,061	7.7	216	270	247
Miscellaneous	225	0.8	24	22	30
Total	8,403	31.2	882	857	829
Highway Aid (Calendar 2011)					
County Aid	2,603	9.7	273	256	88
Municipal Aid	0	0.0	0	11	28
Township Aid	583	2.2	61	43	6
Total	3,186	11.8	335	309	122
Local Government Aid (Calendar 2011)	2,211	8.2	232	180	80
Disparity Reduction Aid (Calendar 2011)	142	0.5	15	7	3
County Program Aid (Payable 2011)	692	2.6	73	31	30
Community Corrections Funding (2011)	140	0.5	15	19	16
<b>Total Aids</b>	<b>26,923</b>	<b>100.0</b>	<b>2,827</b>	<b>2,728</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	409	69.9	43	43	29
Agricultural Market Value Credit	176	30.1	18	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>585</b>	<b>100.0</b>	<b>61</b>	<b>61</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	125	50.1	13	17	51
Regular (Renters)	122	49.0	13	20	37
Targeting Refund	2	0.9	0	0	0
<b>Total Property Tax Refunds</b>	<b>249</b>	<b>100.0</b>	<b>26</b>	<b>37</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$27,757</b>	<b>100.0%</b>	<b>\$2,914</b>	<b>\$2,826</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$4,301	39.8%	\$452	\$553	\$466
City/Town Levy	2,903	26.9	305	307	359
School District Net Tax Capacity Levy	1,816	16.8	191	211	243
School District Referendum Market Value Levy	1,003	9.3	105	123	142
Miscellaneous District Levy	163	1.5	17	34	208
State Property Tax Levy	615	5.7	65	91	149
<b>Total Levy</b>	<b>\$10,802</b>	<b>100.0%</b>	<b>\$1,134</b>	<b>\$1,318</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>585</b>		<b>61</b>	<b>61</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>10,217</b>		<b>1,073</b>	<b>1,257</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,282,214		\$134,616	\$156,355	\$105,022
Referendum Market Valuation	339,682		\$35,662	44,560	83,805
Net Tax Capacity (NTC)	11,070		1,162	1,393	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>80.798</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.366</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$6,953	41.6%	\$730	\$848	\$1,225
Sales/Use Tax (Calendar 2011)	4,309	25.8	452	615	746
Motor Vehicle Sales Tax (Calendar 2011)	1,169	7.0	123	116	101
Motor Vehicle Registration Tax (Calendar 2011)	1,197	7.2	126	122	108
Motor Fuels Tax (Calendar 2011)	1,699	10.2	178	211	159
Corporate Income Tax (Calendar 2011)	760	4.5	80	185	147
State General Property Tax (Payable 2011)	615	3.7	65	91	149
<b>Total State Taxes</b>	<b>\$16,702</b>	<b>100.0%</b>	<b>\$1,753</b>	<b>\$2,187</b>	<b>\$2,634</b>

I. Major State Aids/Credits	POLK			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$40,912	42.3%	\$1,299	\$1,405	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	22,907	23.7	727	633	530
Minnesota Family Investment Program	526	0.5	17	10	14
General Assistance including GAMC	230	0.2	7	4	8
Social Services	12,579	13.0	399	298	247
Miscellaneous	841	0.9	27	22	30
Total	37,083	38.3	1,178	966	829
Highway Aid (Calendar 2011)					
County Aid	7,105	7.3	226	328	88
Municipal Aid	984	1.0	31	18	28
Township Aid	1,328	1.4	42	49	6
Total	9,417	9.7	299	396	122
Local Government Aid (Calendar 2011)	6,884	7.1	219	177	80
Disparity Reduction Aid (Calendar 2011)	217	0.2	7	7	3
County Program Aid (Payable 2011)	1,418	1.5	45	54	30
Community Corrections Funding (2011)	897	0.9	28	21	16
<b>Total Aids</b>	<b>96,827</b>	<b>100.0</b>	<b>3,075</b>	<b>3,025</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,262	46.8	40	47	29
Agricultural Market Value Credit	441	16.3	14	18	4
Miscellaneous Credits	996	36.9	32	16	5
<b>Total Property Tax Credits</b>	<b>2,699</b>	<b>100.0</b>	<b>86</b>	<b>81</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	610	47.4	19	17	51
Regular (Renters)	675	52.4	21	18	37
Targeting Refund	3	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,287</b>	<b>100.0</b>	<b>41</b>	<b>35</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$100,813</b>	<b>100.0%</b>	<b>\$3,202</b>	<b>\$3,142</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$18,821	46.2%	\$598	\$534	\$466
City/Town Levy	8,945	21.9	284	249	359
School District Net Tax Capacity Levy	4,896	12.0	155	170	243
School District Referendum Market Value Levy	2,730	6.7	87	92	142
Miscellaneous District Levy	2,489	6.1	79	81	208
State Property Tax Levy	2,900	7.1	92	111	149
<b>Total Levy</b>	<b>\$40,780</b>	<b>100.0%</b>	<b>\$1,295</b>	<b>\$1,237</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>2,699</b>		<b>86</b>	<b>81</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>38,082</b>		<b>1,209</b>	<b>1,156</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,417,722		\$108,537	\$106,798	\$105,022
Referendum Market Valuation	1,454,341		\$46,186	43,786	83,805
Net Tax Capacity (NTC)	32,629		1,036	1,026	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>107.726</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.188</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$25,086	43.6%	\$797	\$1,086	\$1,225
Sales/Use Tax (Calendar 2011)	13,671	23.8	434	434	746
Motor Vehicle Sales Tax (Calendar 2011)	3,441	6.0	109	116	101
Motor Vehicle Registration Tax (Calendar 2011)	3,641	6.3	116	120	108
Motor Fuels Tax (Calendar 2011)	6,017	10.5	191	193	159
Corporate Income Tax (Calendar 2011)	2,768	4.8	88	115	147
State General Property Tax (Payable 2011)	2,900	5.0	92	111	149
<b>Total State Taxes</b>	<b>\$57,524</b>	<b>100.0%</b>	<b>\$1,827</b>	<b>\$2,175</b>	<b>\$2,634</b>

I. Major State Aids/Credits	POPE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$12,967	46.4%	\$1,190	\$1,158	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	6,741	24.1	619	564	530
Minnesota Family Investment Program	68	0.2	6	9	14
General Assistance including GAMC	61	0.2	6	5	8
Social Services	2,968	10.6	272	266	247
Miscellaneous	222	0.8	20	23	30
Total	10,060	36.0	923	868	829
Highway Aid (Calendar 2011)					
County Aid	2,920	10.4	268	170	88
Municipal Aid	0	0.0	0	26	28
Township Aid	336	1.2	31	20	6
Total	3,256	11.6	299	216	122
Local Government Aid (Calendar 2011)	1,139	4.1	105	115	80
Disparity Reduction Aid (Calendar 2011)	50	0.2	5	1	3
County Program Aid (Payable 2011)	327	1.2	30	34	30
Community Corrections Funding (2011)	167	0.6	15	17	16
<b>Total Aids</b>	<b>27,965</b>	<b>100.0</b>	<b>2,567</b>	<b>2,409</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	567	71.9	52	43	29
Agricultural Market Value Credit	217	27.5	20	11	4
Miscellaneous Credits	5	0.6	0	24	5
<b>Total Property Tax Credits</b>	<b>789</b>	<b>100.0</b>	<b>72</b>	<b>78</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	309	54.6	28	26	51
Regular (Renters)	255	45.1	23	25	37
Targeting Refund	2	0.3	0	1	0
<b>Total Property Tax Refunds</b>	<b>566</b>	<b>100.0</b>	<b>52</b>	<b>52</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$29,320</b>	<b>100.0%</b>	<b>\$2,691</b>	<b>\$2,539</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$6,662	43.6%	\$611	\$563	\$466
City/Town Levy	3,450	22.6	317	275	359
School District Net Tax Capacity Levy	2,492	16.3	229	204	243
School District Referendum Market Value Levy	1,107	7.2	102	96	142
Miscellaneous District Levy	523	3.4	48	52	208
State Property Tax Levy	1,056	6.9	97	118	149
<b>Total Levy</b>	<b>\$15,291</b>	<b>100.0%</b>	<b>\$1,403</b>	<b>\$1,308</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>789</b>		<b>72</b>	<b>78</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>14,502</b>		<b>1,331</b>	<b>1,231</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,841,439		\$169,001	\$132,717	\$105,022
Referendum Market Valuation	744,645		\$68,341	66,557	83,805
Net Tax Capacity (NTC)	16,784		1,540	1,311	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>78.218</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.149</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$10,057	48.6%	\$923	\$849	\$1,225
Sales/Use Tax (Calendar 2011)	3,557	17.2	326	610	746
Motor Vehicle Sales Tax (Calendar 2011)	1,275	6.2	117	106	101
Motor Vehicle Registration Tax (Calendar 2011)	1,316	6.4	121	109	108
Motor Fuels Tax (Calendar 2011)	2,154	10.4	198	207	159
Corporate Income Tax (Calendar 2011)	1,298	6.3	119	83	147
State General Property Tax (Payable 2011)	1,056	5.1	97	118	149
<b>Total State Taxes</b>	<b>\$20,713</b>	<b>100.0%</b>	<b>\$1,901</b>	<b>\$2,081</b>	<b>\$2,634</b>

I. Major State Aids/Credits	RAMSEY			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$730,511	50.2%	\$1,430	\$1,307	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	405,166	27.8	793	542	530
Minnesota Family Investment Program	19,034	1.3	37	17	14
General Assistance including GAMC	6,175	0.4	12	10	8
Social Services	163,838	11.3	321	246	247
Miscellaneous	20,084	1.4	39	36	30
Total	614,297	42.2	1,203	851	829
Highway Aid (Calendar 2011)					
County Aid	14,594	1.0	29	38	88
Municipal Aid	18,420	1.3	36	33	28
Township Aid	20	0.0	0	0	6
Total	33,034	2.3	65	71	122
Local Government Aid (Calendar 2011)	54,971	3.8	108	46	80
Disparity Reduction Aid (Calendar 2011)	656	0.0	1	0	3
County Program Aid (Payable 2011)	12,440	0.9	24	23	30
Community Corrections Funding (2011)	9,804	0.7	19	14	16
<b>Total Aids</b>	<b>1,455,713</b>	<b>100.0</b>	<b>2,850</b>	<b>2,314</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	11,490	100.0	22	20	29
Agricultural Market Value Credit	1	0.0	0	0	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>11,491</b>	<b>100.0</b>	<b>22</b>	<b>21</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	31,259	50.9	61	67	51
Regular (Renters)	30,074	48.9	59	45	37
Targeting Refund	121	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>61,454</b>	<b>100.0</b>	<b>120</b>	<b>113</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$1,528,658</b>	<b>100.0%</b>	<b>\$2,993</b>	<b>\$2,447</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$224,103	26.8%	\$439	\$424	\$466
City/Town Levy	142,651	17.1	279	407	359
School District Net Tax Capacity Levy	120,280	14.4	235	267	243
School District Referendum Market Value Levy	74,979	9.0	147	187	142
Miscellaneous District Levy	182,060	21.8	356	352	208
State Property Tax Levy	91,537	11.0	179	181	149
<b>Total Levy</b>	<b>\$835,611</b>	<b>100.0%</b>	<b>\$1,636</b>	<b>\$1,818</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>11,491</b>		<b>22</b>	<b>21</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>824,120</b>		<b>1,613</b>	<b>1,797</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$43,220,047		\$84,611	\$101,259	\$105,022
Referendum Market Valuation	43,024,297		\$84,228	99,620	83,805
Net Tax Capacity (NTC)	534,739		1,047	1,219	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>124.697</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.180</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$565,115	42.2%	\$1,106	\$1,519	\$1,225
Sales/Use Tax (Calendar 2011)	444,105	33.2	869	888	746
Motor Vehicle Sales Tax (Calendar 2011)	45,275	3.4	89	98	101
Motor Vehicle Registration Tax (Calendar 2011)	47,602	3.6	93	108	108
Motor Fuels Tax (Calendar 2011)	67,210	5.0	132	138	159
Corporate Income Tax (Calendar 2011)	78,165	5.8	153	187	147
State General Property Tax (Payable 2011)	91,537	6.8	179	181	149
<b>Total State Taxes</b>	<b>\$1,339,008</b>	<b>100.0%</b>	<b>\$2,621</b>	<b>\$3,119</b>	<b>\$2,634</b>

I. Major State Aids/Credits	RED LAKE			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$6,760	48.3%	\$1,647	\$1,405	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	2,443	17.5	595	633	530
Minnesota Family Investment Program	30	0.2	7	10	14
General Assistance including GAMC	11	0.1	3	4	8
Social Services	746	5.3	182	298	247
Miscellaneous	63	0.5	15	22	30
Total	3,294	23.5	802	966	829
Highway Aid (Calendar 2011)					
County Aid	2,428	17.3	591	328	88
Municipal Aid	0	0.0	0	18	28
Township Aid	144	1.0	35	49	6
Total	2,572	18.4	626	396	122
Local Government Aid (Calendar 2011)	731	5.2	178	177	80
Disparity Reduction Aid (Calendar 2011)	122	0.9	30	7	3
County Program Aid (Payable 2011)	489	3.5	119	54	30
Community Corrections Funding (2011)	29	0.2	7	21	16
<b>Total Aids</b>	<b>13,997</b>	<b>100.0</b>	<b>3,410</b>	<b>3,025</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	192	63.9	47	47	29
Agricultural Market Value Credit	108	36.1	26	18	4
Miscellaneous Credits	0	0.0	0	16	5
<b>Total Property Tax Credits</b>	<b>300</b>	<b>100.0</b>	<b>73</b>	<b>81</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	98	62.5	24	17	51
Regular (Renters)	59	37.5	14	18	37
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>157</b>	<b>100.0</b>	<b>38</b>	<b>35</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$14,454</b>	<b>100.0%</b>	<b>\$3,521</b>	<b>\$3,142</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$2,018	36.5%	\$492	\$534	\$466
City/Town Levy	1,194	21.6	291	249	359
School District Net Tax Capacity Levy	689	12.5	168	170	243
School District Referendum Market Value Levy	574	10.4	140	92	142
Miscellaneous District Levy	244	4.4	60	81	208
State Property Tax Levy	808	14.6	197	111	149
<b>Total Levy</b>	<b>\$5,527</b>	<b>100.0%</b>	<b>\$1,346</b>	<b>\$1,237</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>300</b>		<b>73</b>	<b>81</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>5,227</b>		<b>1,273</b>	<b>1,156</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$408,468		\$99,505	\$106,798	\$105,022
Referendum Market Valuation	179,643		\$43,762	43,786	83,805
Net Tax Capacity (NTC)	4,148		1,010	1,026	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>99.914</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.320</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$2,455	36.3%	\$598	\$1,086	\$1,225
Sales/Use Tax (Calendar 2011)	1,516	22.4	369	434	746
Motor Vehicle Sales Tax (Calendar 2011)	508	7.5	124	116	101
Motor Vehicle Registration Tax (Calendar 2011)	505	7.5	123	120	108
Motor Fuels Tax (Calendar 2011)	829	12.3	202	193	159
Corporate Income Tax (Calendar 2011)	141	2.1	34	115	147
State General Property Tax (Payable 2011)	808	12.0	197	111	149
<b>Total State Taxes</b>	<b>\$6,761</b>	<b>100.0%</b>	<b>\$1,647</b>	<b>\$2,175</b>	<b>\$2,634</b>

I. Major State Aids/Credits	REDWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$19,610	47.4%	\$1,227	\$1,325	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	8,634	20.9	540	554	530
Minnesota Family Investment Program	94	0.2	6	8	14
General Assistance including GAMC	29	0.1	2	3	8
Social Services	3,960	9.6	248	270	247
Miscellaneous	401	1.0	25	22	30
Total	13,117	31.7	821	857	829
Highway Aid (Calendar 2011)					
County Aid	4,219	10.2	264	256	88
Municipal Aid	268	0.6	17	11	28
Township Aid	846	2.0	53	43	6
Total	5,333	12.9	334	309	122
Local Government Aid (Calendar 2011)	2,588	6.3	162	180	80
Disparity Reduction Aid (Calendar 2011)	99	0.2	6	7	3
County Program Aid (Payable 2011)	378	0.9	24	31	30
Community Corrections Funding (2011)	245	0.6	15	19	16
<b>Total Aids</b>	<b>41,369</b>	<b>100.0</b>	<b>2,588</b>	<b>2,728</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	691	68.7	43	43	29
Agricultural Market Value Credit	315	31.3	20	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>1,006</b>	<b>100.0</b>	<b>63</b>	<b>61</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	328	49.6	21	17	51
Regular (Renters)	331	49.9	21	20	37
Targeting Refund	4	0.5	0	0	0
<b>Total Property Tax Refunds</b>	<b>663</b>	<b>100.0</b>	<b>41</b>	<b>37</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$43,038</b>	<b>100.0%</b>	<b>\$2,692</b>	<b>\$2,826</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$10,541	48.7%	\$659	\$553	\$466
City/Town Levy	5,302	24.5	332	307	359
School District Net Tax Capacity Levy	3,343	15.5	209	211	243
School District Referendum Market Value Levy	1,266	5.9	79	123	142
Miscellaneous District Levy	174	0.8	11	34	208
State Property Tax Levy	1,000	4.6	63	91	149
<b>Total Levy</b>	<b>\$21,626</b>	<b>100.0%</b>	<b>\$1,353</b>	<b>\$1,318</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,006</b>		<b>63</b>	<b>61</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>20,620</b>		<b>1,290</b>	<b>1,257</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,694,299		\$168,541	\$156,355	\$105,022
Referendum Market Valuation	625,862		\$39,151	44,560	83,805
Net Tax Capacity (NTC)	22,955		1,436	1,393	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>84.317</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.203</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$14,859	43.8%	\$930	\$848	\$1,225
Sales/Use Tax (Calendar 2011)	9,338	27.5	584	615	746
Motor Vehicle Sales Tax (Calendar 2011)	1,957	5.8	122	116	101
Motor Vehicle Registration Tax (Calendar 2011)	2,076	6.1	130	122	108
Motor Fuels Tax (Calendar 2011)	3,343	9.8	209	211	159
Corporate Income Tax (Calendar 2011)	1,371	4.0	86	185	147
State General Property Tax (Payable 2011)	1,000	2.9	63	91	149
<b>Total State Taxes</b>	<b>\$33,946</b>	<b>100.0%</b>	<b>\$2,123</b>	<b>\$2,187</b>	<b>\$2,634</b>

	RENVILLE			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$16,529	42.0%	\$1,064	\$1,237	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	8,354	21.2	538	519	530
Minnesota Family Investment Program	112	0.3	7	9	14
General Assistance including GAMC	102	0.3	7	4	8
Social Services	4,703	12.0	303	235	247
Miscellaneous	233	0.6	15	18	30
Total	13,502	34.3	869	786	829
Highway Aid (Calendar 2011)					
County Aid	5,013	12.7	323	146	88
Municipal Aid	0	0.0	0	17	28
Township Aid	684	1.7	44	15	6
Total	5,697	14.5	367	178	122
Local Government Aid (Calendar 2011)	2,963	7.5	191	130	80
Disparity Reduction Aid (Calendar 2011)	152	0.4	10	3	3
County Program Aid (Payable 2011)	233	0.6	15	35	30
Community Corrections Funding (2011)	256	0.7	16	17	16
<b>Total Aids</b>	<b>39,332</b>	<b>100.0</b>	<b>2,531</b>	<b>2,385</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	745	68.9	48	43	29
Agricultural Market Value Credit	337	31.1	22	11	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>1,082</b>	<b>100.0</b>	<b>70</b>	<b>54</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	210	44.1	14	40	51
Regular (Renters)	265	55.7	17	29	37
Targeting Refund	1	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>476</b>	<b>100.0</b>	<b>31</b>	<b>69</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$40,890</b>	<b>100.0%</b>	<b>\$2,631</b>	<b>\$2,508</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$11,906	47.8%	\$766	\$592	\$466
City/Town Levy	6,730	27.0	433	318	359
School District Net Tax Capacity Levy	2,120	8.5	136	173	243
School District Referendum Market Value Levy	1,962	7.9	126	119	142
Miscellaneous District Levy	452	1.8	29	29	208
State Property Tax Levy	1,737	7.0	112	95	149
<b>Total Levy</b>	<b>\$24,906</b>	<b>100.0%</b>	<b>\$1,603</b>	<b>\$1,326</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,082</b>		<b>70</b>	<b>54</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>23,824</b>		<b>1,533</b>	<b>1,272</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,295,886		\$212,090	\$122,057	\$105,022
Referendum Market Valuation	749,218		\$48,212	62,987	83,805
Net Tax Capacity (NTC)	28,954		1,863	1,171	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>73.247</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.262</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$16,277	49.5%	\$1,047	\$887	\$1,225
Sales/Use Tax (Calendar 2011)	4,863	14.8	313	593	746
Motor Vehicle Sales Tax (Calendar 2011)	1,942	5.9	125	110	101
Motor Vehicle Registration Tax (Calendar 2011)	2,066	6.3	133	112	108
Motor Fuels Tax (Calendar 2011)	3,586	10.9	231	170	159
Corporate Income Tax (Calendar 2011)	2,440	7.4	157	116	147
State General Property Tax (Payable 2011)	1,737	5.3	112	95	149
<b>Total State Taxes</b>	<b>\$32,911</b>	<b>100.0%</b>	<b>\$2,118</b>	<b>\$2,082</b>	<b>\$2,634</b>



	RICE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$72,994	56.3%	\$1,128	\$1,187	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	22,208	17.1	343	418	530
Minnesota Family Investment Program	637	0.5	10	9	14
General Assistance including GAMC	107	0.1	2	3	8
Social Services	14,792	11.4	229	246	247
Miscellaneous	1,083	0.8	17	20	30
Total	38,827	29.9	600	696	829
Highway Aid (Calendar 2011)					
County Aid	4,544	3.5	70	110	88
Municipal Aid	1,644	1.3	25	29	28
Township Aid	271	0.2	4	9	6
Total	6,460	5.0	100	148	122
Local Government Aid (Calendar 2011)	7,555	5.8	117	114	80
Disparity Reduction Aid (Calendar 2011)	75	0.1	1	3	3
County Program Aid (Payable 2011)	2,787	2.1	43	41	30
Community Corrections Funding (2011)	961	0.7	15	15	16
<b>Total Aids</b>	<b>129,659</b>	<b>100.0</b>	<b>2,003</b>	<b>2,204</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,891	82.1	29	39	29
Agricultural Market Value Credit	402	17.5	6	7	4
Miscellaneous Credits	10	0.5	0	1	5
<b>Total Property Tax Credits</b>	<b>2,303</b>	<b>100.0</b>	<b>36</b>	<b>47</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	2,180	54.8	34	34	51
Regular (Renters)	1,786	44.9	28	28	37
Targeting Refund	9	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>3,975</b>	<b>100.0</b>	<b>61</b>	<b>62</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$135,937</b>	<b>100.0%</b>	<b>\$2,100</b>	<b>\$2,313</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$18,506	26.1%	\$286	\$474	\$466
City/Town Levy	17,316	24.4	268	339	359
School District Net Tax Capacity Levy	16,860	23.8	261	215	243
School District Referendum Market Value Levy	8,248	11.6	127	115	142
Miscellaneous District Levy	3,266	4.6	50	27	208
State Property Tax Levy	6,644	9.4	103	105	149
<b>Total Levy</b>	<b>\$70,839</b>	<b>100.0%</b>	<b>\$1,095</b>	<b>\$1,274</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>2,303</b>		<b>36</b>	<b>47</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>68,536</b>		<b>1,059</b>	<b>1,227</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$5,814,139		\$89,839	\$96,697	\$105,022
Referendum Market Valuation	4,496,934		\$69,486	68,917	83,805
Net Tax Capacity (NTC)	61,259		947	1,003	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>90.999</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.188</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$55,002	47.4%	\$850	\$1,052	\$1,225
Sales/Use Tax (Calendar 2011)	25,420	21.9	393	568	746
Motor Vehicle Sales Tax (Calendar 2011)	5,946	5.1	92	102	101
Motor Vehicle Registration Tax (Calendar 2011)	6,089	5.3	94	106	108
Motor Fuels Tax (Calendar 2011)	10,512	9.1	162	171	159
Corporate Income Tax (Calendar 2011)	6,349	5.5	98	98	147
State General Property Tax (Payable 2011)	6,644	5.7	103	105	149
<b>Total State Taxes</b>	<b>\$115,962</b>	<b>100.0%</b>	<b>\$1,792</b>	<b>\$2,201</b>	<b>\$2,634</b>

	ROCK			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$13,268	52.4%	\$1,376	\$1,325	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	4,167	16.5	432	554	530
Minnesota Family Investment Program	103	0.4	11	8	14
General Assistance including GAMC	12	0.0	1	3	8
Social Services	2,559	10.1	265	270	247
Miscellaneous	191	0.8	20	22	30
Total	7,032	27.8	729	857	829
Highway Aid (Calendar 2011)					
County Aid	2,793	11.0	290	256	88
Municipal Aid	0	0.0	0	11	28
Township Aid	407	1.6	42	43	6
Total	3,200	12.6	332	309	122
Local Government Aid (Calendar 2011)	1,507	6.0	156	180	80
Disparity Reduction Aid (Calendar 2011)	26	0.1	3	7	3
County Program Aid (Payable 2011)	157	0.6	16	31	30
Community Corrections Funding (2011)	115	0.5	12	19	16
<b>Total Aids</b>	<b>25,305</b>	<b>100.0</b>	<b>2,624</b>	<b>2,728</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	571	76.5	59	43	29
Agricultural Market Value Credit	175	23.5	18	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>747</b>	<b>100.0</b>	<b>77</b>	<b>61</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	98	34.5	10	17	51
Regular (Renters)	183	64.2	19	20	37
Targeting Refund	4	1.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>285</b>	<b>100.0</b>	<b>30</b>	<b>37</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$26,337</b>	<b>100.0%</b>	<b>\$2,731</b>	<b>\$2,826</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$4,474	37.5%	\$464	\$553	\$466
City/Town Levy	2,831	23.7	294	307	359
School District Net Tax Capacity Levy	2,753	23.0	285	211	243
School District Referendum Market Value Levy	1,228	10.3	127	123	142
Miscellaneous District Levy	97	0.8	10	34	208
State Property Tax Levy	561	4.7	58	91	149
<b>Total Levy</b>	<b>\$11,945</b>	<b>100.0%</b>	<b>\$1,239</b>	<b>\$1,318</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>747</b>		<b>77</b>	<b>61</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>11,198</b>		<b>1,161</b>	<b>1,257</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,715,861		\$177,920	\$156,355	\$105,022
Referendum Market Valuation	420,495		\$43,602	44,560	83,805
Net Tax Capacity (NTC)	15,198		1,576	1,393	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>66.821</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.292</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$7,630	44.8%	\$791	\$848	\$1,225
Sales/Use Tax (Calendar 2011)	3,167	18.6	328	615	746
Motor Vehicle Sales Tax (Calendar 2011)	1,081	6.3	112	116	101
Motor Vehicle Registration Tax (Calendar 2011)	1,153	6.8	120	122	108
Motor Fuels Tax (Calendar 2011)	2,632	15.5	273	211	159
Corporate Income Tax (Calendar 2011)	803	4.7	83	185	147
State General Property Tax (Payable 2011)	561	3.3	58	91	149
<b>Total State Taxes</b>	<b>\$17,027</b>	<b>100.0%</b>	<b>\$1,766</b>	<b>\$2,187</b>	<b>\$2,634</b>

I. Major State Aids/Credits	ROSEAU			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$23,573	56.1%	\$1,517	\$1,405	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	7,133	17.0	459	633	530
Minnesota Family Investment Program	49	0.1	3	10	14
General Assistance including GAMC	41	0.1	3	4	8
Social Services	2,959	7.0	190	298	247
Miscellaneous	172	0.4	11	22	30
Total	10,354	24.6	666	966	829
Highway Aid (Calendar 2011)					
County Aid	4,720	11.2	304	328	88
Municipal Aid	0	0.0	0	18	28
Township Aid	694	1.7	45	49	6
Total	5,414	12.9	348	396	122
Local Government Aid (Calendar 2011)	1,645	3.9	106	177	80
Disparity Reduction Aid (Calendar 2011)	6	0.0	0	7	3
County Program Aid (Payable 2011)	842	2.0	54	54	30
Community Corrections Funding (2011)	199	0.5	13	21	16
<b>Total Aids</b>	<b>42,033</b>	<b>100.0</b>	<b>2,706</b>	<b>3,025</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	878	59.0	57	47	29
Agricultural Market Value Credit	289	19.4	19	18	4
Miscellaneous Credits	321	21.6	21	16	5
<b>Total Property Tax Credits</b>	<b>1,489</b>	<b>100.0</b>	<b>96</b>	<b>81</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	371	63.4	24	17	51
Regular (Renters)	214	36.6	14	18	37
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>585</b>	<b>100.0</b>	<b>38</b>	<b>35</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$44,107</b>	<b>100.0%</b>	<b>\$2,839</b>	<b>\$3,142</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$6,595	40.1%	\$425	\$534	\$466
City/Town Levy	3,173	19.3	204	249	359
School District Net Tax Capacity Levy	3,693	22.5	238	170	243
School District Referendum Market Value Levy	967	5.9	62	92	142
Miscellaneous District Levy	1,077	6.6	69	81	208
State Property Tax Levy	929	5.7	60	111	149
<b>Total Levy</b>	<b>\$16,435</b>	<b>100.0%</b>	<b>\$1,058</b>	<b>\$1,237</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,489</b>		<b>96</b>	<b>81</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>14,946</b>		<b>962</b>	<b>1,156</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,085,862		\$69,893	\$106,798	\$105,022
Referendum Market Valuation	616,224		\$39,664	43,786	83,805
Net Tax Capacity (NTC)	10,300		663	1,026	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>141.143</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.157</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$12,170	44.9%	\$783	\$1,086	\$1,225
Sales/Use Tax (Calendar 2011)	5,565	20.5	358	434	746
Motor Vehicle Sales Tax (Calendar 2011)	1,796	6.6	116	116	101
Motor Vehicle Registration Tax (Calendar 2011)	1,744	6.4	112	120	108
Motor Fuels Tax (Calendar 2011)	2,550	9.4	164	193	159
Corporate Income Tax (Calendar 2011)	2,331	8.6	150	115	147
State General Property Tax (Payable 2011)	929	3.4	60	111	149
<b>Total State Taxes</b>	<b>\$27,085</b>	<b>100.0%</b>	<b>\$1,743</b>	<b>\$2,175</b>	<b>\$2,634</b>

	ST. LOUIS			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$210,703	39.5%	\$1,053	\$1,104	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	133,278	25.0	666	653	530
Minnesota Family Investment Program	3,197	0.6	16	14	14
General Assistance including GAMC	2,449	0.5	12	10	8
Social Services	63,779	12.0	319	314	247
Miscellaneous	10,017	1.9	50	41	30
Total	212,720	39.9	1,063	1,032	829
Highway Aid (Calendar 2011)					
County Aid	24,747	4.6	124	160	88
Municipal Aid	9,221	1.7	46	33	28
Township Aid	782	0.1	4	5	6
Total	34,751	6.5	174	199	122
Local Government Aid (Calendar 2011)	51,712	9.7	258	198	80
Disparity Reduction Aid (Calendar 2011)	9,128	1.7	46	33	3
County Program Aid (Payable 2011)	9,809	1.8	49	42	30
Community Corrections Funding (2011)	4,809	0.9	24	21	16
<b>Total Aids</b>	<b>533,631</b>	<b>100.0</b>	<b>2,666</b>	<b>2,630</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	7,960	47.2	40	42	29
Agricultural Market Value Credit	161	1.0	1	3	4
Miscellaneous Credits	8,743	51.8	44	48	5
<b>Total Property Tax Credits</b>	<b>16,865</b>	<b>100.0</b>	<b>84</b>	<b>93</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	5,191	43.0	26	26	51
Regular (Renters)	6,790	56.3	34	29	37
Targeting Refund	90	0.7	0	0	0
<b>Total Property Tax Refunds</b>	<b>12,071</b>	<b>100.0</b>	<b>60</b>	<b>56</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$562,567</b>	<b>100.0%</b>	<b>\$2,811</b>	<b>\$2,778</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$100,909	43.4%	\$504	\$545	\$466
City/Town Levy	52,167	22.5	261	269	359
School District Net Tax Capacity Levy	33,670	14.5	168	187	243
School District Referendum Market Value Levy	11,404	4.9	57	51	142
Miscellaneous District Levy	12,210	5.3	61	66	208
State Property Tax Levy	21,939	9.4	110	122	149
<b>Total Levy</b>	<b>\$232,300</b>	<b>100.0%</b>	<b>\$1,161</b>	<b>\$1,239</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>16,865</b>		<b>84</b>	<b>93</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>215,435</b>		<b>1,076</b>	<b>1,147</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$16,151,982		\$80,702	\$99,574	\$105,022
Referendum Market Valuation	12,850,077		\$64,204	67,723	83,805
Net Tax Capacity (NTC)	180,679		903	1,088	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>110.026</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.090</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$167,552	38.2%	\$837	\$783	\$1,225
Sales/Use Tax (Calendar 2011)	159,797	36.4	798	720	746
Motor Vehicle Sales Tax (Calendar 2011)	19,706	4.5	98	102	101
Motor Vehicle Registration Tax (Calendar 2011)	20,330	4.6	102	104	108
Motor Fuels Tax (Calendar 2011)	31,726	7.2	159	175	159
Corporate Income Tax (Calendar 2011)	18,040	4.1	90	79	147
State General Property Tax (Payable 2011)	21,939	5.0	110	122	149
<b>Total State Taxes</b>	<b>\$439,091</b>	<b>100.0%</b>	<b>\$2,194</b>	<b>\$2,085</b>	<b>\$2,634</b>

I. Major State Aids/Credits	SCOTT			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$176,605	71.0%	\$1,342	\$1,307	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	35,196	14.1	268	542	530
Minnesota Family Investment Program	696	0.3	5	17	14
General Assistance including GAMC	131	0.1	1	10	8
Social Services	18,684	7.5	142	246	247
Miscellaneous	1,076	0.4	8	36	30
Total	55,783	22.4	424	851	829
Highway Aid (Calendar 2011)					
County Aid	7,952	3.2	60	38	88
Municipal Aid	3,392	1.4	26	33	28
Township Aid	179	0.1	1	0	6
Total	11,523	4.6	88	71	122
Local Government Aid (Calendar 2011)	735	0.3	6	46	80
Disparity Reduction Aid (Calendar 2011)	21	0.0	0	0	3
County Program Aid (Payable 2011)	3,082	1.2	23	23	30
Community Corrections Funding (2011)	1,063	0.4	8	14	16
<b>Total Aids</b>	<b>248,813</b>	<b>100.0</b>	<b>1,891</b>	<b>2,314</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	2,448	91.1	19	20	29
Agricultural Market Value Credit	223	8.3	2	0	4
Miscellaneous Credits	17	0.6	0	0	5
<b>Total Property Tax Credits</b>	<b>2,687</b>	<b>100.0</b>	<b>20</b>	<b>21</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	7,873	70.3	60	67	51
Regular (Renters)	3,297	29.4	25	45	37
Targeting Refund	26	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>11,196</b>	<b>100.0</b>	<b>85</b>	<b>113</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$262,696</b>	<b>100.0%</b>	<b>\$1,997</b>	<b>\$2,447</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$50,668	24.1%	\$385	\$424	\$466
City/Town Levy	50,319	23.9	382	407	359
School District Net Tax Capacity Levy	43,858	20.9	333	267	243
School District Referendum Market Value Levy	23,331	11.1	177	187	142
Miscellaneous District Levy	25,127	12.0	191	352	208
State Property Tax Levy	16,965	8.1	129	181	149
<b>Total Levy</b>	<b>\$210,269</b>	<b>100.0%</b>	<b>\$1,598</b>	<b>\$1,818</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>2,687</b>		<b>20</b>	<b>21</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>207,582</b>		<b>1,578</b>	<b>1,797</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$13,932,905		\$105,909	\$101,259	\$105,022
Referendum Market Valuation	13,232,158		\$100,582	99,620	83,805
Net Tax Capacity (NTC)	156,398		1,189	1,219	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>107.616</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.189</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$190,693	56.1%	\$1,450	\$1,519	\$1,225
Sales/Use Tax (Calendar 2011)	74,895	22.1	569	888	746
Motor Vehicle Sales Tax (Calendar 2011)	13,301	3.9	101	98	101
Motor Vehicle Registration Tax (Calendar 2011)	15,298	4.5	116	108	108
Motor Fuels Tax (Calendar 2011)	18,882	5.6	144	138	159
Corporate Income Tax (Calendar 2011)	9,623	2.8	73	187	147
State General Property Tax (Payable 2011)	16,965	5.0	129	181	149
<b>Total State Taxes</b>	<b>\$339,658</b>	<b>100.0%</b>	<b>\$2,582</b>	<b>\$3,119</b>	<b>\$2,634</b>

	SHERBURNE			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$128,303	71.2%	\$1,442	\$1,262	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	26,268	14.6	295	368	530
Minnesota Family Investment Program	550	0.3	6	9	14
General Assistance including GAMC	211	0.1	2	3	8
Social Services	13,062	7.2	147	174	247
Miscellaneous	856	0.5	10	20	30
Total	40,947	22.7	460	574	829
Highway Aid (Calendar 2011)					
County Aid	5,225	2.9	59	68	88
Municipal Aid	1,591	0.9	18	22	28
Township Aid	243	0.1	3	4	6
Total	7,059	3.9	79	93	122
Local Government Aid (Calendar 2011)	402	0.2	5	51	80
Disparity Reduction Aid (Calendar 2011)	14	0.0	0	0	3
County Program Aid (Payable 2011)	2,618	1.5	29	35	30
Community Corrections Funding (2011)	921	0.5	10	13	16
<b>Total Aids</b>	<b>180,265</b>	<b>100.0</b>	<b>2,026</b>	<b>2,030</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	3,091	95.2	35	34	29
Agricultural Market Value Credit	150	4.6	2	5	4
Miscellaneous Credits	6	0.2	0	0	5
<b>Total Property Tax Credits</b>	<b>3,247</b>	<b>100.0</b>	<b>37</b>	<b>39</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	4,714	69.1	53	46	51
Regular (Renters)	2,084	30.6	23	29	37
Targeting Refund	22	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>6,820</b>	<b>100.0</b>	<b>77</b>	<b>76</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$190,332</b>	<b>100.0%</b>	<b>\$2,140</b>	<b>\$2,145</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$41,832	33.0%	\$470	\$448	\$466
City/Town Levy	28,545	22.5	321	322	359
School District Net Tax Capacity Levy	29,802	23.5	335	272	243
School District Referendum Market Value Levy	11,379	9.0	128	101	142
Miscellaneous District Levy	4,941	3.9	56	47	208
State Property Tax Levy	10,185	8.0	114	120	149
<b>Total Levy</b>	<b>\$126,685</b>	<b>100.0%</b>	<b>\$1,424</b>	<b>\$1,311</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>3,247</b>		<b>37</b>	<b>39</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>123,438</b>		<b>1,388</b>	<b>1,272</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$7,785,049		\$87,518	\$86,172	\$105,022
Referendum Market Valuation	7,256,799		\$81,579	72,937	83,805
Net Tax Capacity (NTC)	91,437		1,028	966	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>114.258</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.166</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$86,429	50.9%	\$972	\$941	\$1,225
Sales/Use Tax (Calendar 2011)	37,344	22.0	420	583	746
Motor Vehicle Sales Tax (Calendar 2011)	9,047	5.3	102	101	101
Motor Vehicle Registration Tax (Calendar 2011)	9,481	5.6	107	106	108
Motor Fuels Tax (Calendar 2011)	13,582	8.0	153	173	159
Corporate Income Tax (Calendar 2011)	3,625	2.1	41	88	147
State General Property Tax (Payable 2011)	10,185	6.0	114	120	149
<b>Total State Taxes</b>	<b>\$169,693</b>	<b>100.0%</b>	<b>\$1,908</b>	<b>\$2,112</b>	<b>\$2,634</b>

I. Major State Aids/Credits	SIBLEY			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$19,403	51.1%	\$1,277	\$1,075	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	7,305	19.2	481	451	530
Minnesota Family Investment Program	71	0.2	5	8	14
General Assistance including GAMC	24	0.1	2	4	8
Social Services	3,632	9.6	239	253	247
Miscellaneous	192	0.5	13	21	30
Total	11,224	29.5	739	736	829
Highway Aid (Calendar 2011)					
County Aid	3,908	10.3	257	165	88
Municipal Aid	0	0.0	0	18	28
Township Aid	452	1.2	30	14	6
Total	4,361	11.5	287	197	122
Local Government Aid (Calendar 2011)	2,440	6.4	161	170	80
Disparity Reduction Aid (Calendar 2011)	121	0.3	8	4	3
County Program Aid (Payable 2011)	273	0.7	18	38	30
Community Corrections Funding (2011)	182	0.5	12	18	16
<b>Total Aids</b>	<b>38,003</b>	<b>100.0</b>	<b>2,501</b>	<b>2,238</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	712	70.1	47	39	29
Agricultural Market Value Credit	303	29.9	20	10	4
Miscellaneous Credits	0	0.0	0	2	5
<b>Total Property Tax Credits</b>	<b>1,014</b>	<b>100.0</b>	<b>67</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	578	64.5	38	27	51
Regular (Renters)	318	35.5	21	26	37
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>896</b>	<b>100.0</b>	<b>59</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$39,914</b>	<b>100.0%</b>	<b>\$2,627</b>	<b>\$2,342</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$10,650	49.7%	\$701	\$498	\$466
City/Town Levy	5,967	27.9	393	317	359
School District Net Tax Capacity Levy	2,329	10.9	153	182	243
School District Referendum Market Value Levy	1,150	5.4	76	96	142
Miscellaneous District Levy	441	2.1	29	21	208
State Property Tax Levy	872	4.1	57	97	149
<b>Total Levy</b>	<b>\$21,409</b>	<b>100.0%</b>	<b>\$1,409</b>	<b>\$1,211</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,014</b>		<b>67</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>20,394</b>		<b>1,342</b>	<b>1,160</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,364,575		\$155,636	\$115,995	\$105,022
Referendum Market Valuation	864,116		\$56,876	59,665	83,805
Net Tax Capacity (NTC)	20,319		1,337	1,116	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>95.410</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.133</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$12,812	50.5%	\$843	\$867	\$1,225
Sales/Use Tax (Calendar 2011)	2,638	10.4	174	579	746
Motor Vehicle Sales Tax (Calendar 2011)	1,573	6.2	104	106	101
Motor Vehicle Registration Tax (Calendar 2011)	1,577	6.2	104	110	108
Motor Fuels Tax (Calendar 2011)	2,855	11.3	188	169	159
Corporate Income Tax (Calendar 2011)	3,030	12.0	199	170	147
State General Property Tax (Payable 2011)	872	3.4	57	97	149
<b>Total State Taxes</b>	<b>\$25,357</b>	<b>100.0%</b>	<b>\$1,669</b>	<b>\$2,100</b>	<b>\$2,634</b>

	STEARNS			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$164,595	54.3%	\$1,090	\$1,262	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	64,333	21.2	426	368	530
Minnesota Family Investment Program	2,069	0.7	14	9	14
General Assistance including GAMC	828	0.3	5	3	8
Social Services	27,756	9.2	184	174	247
Miscellaneous	4,495	1.5	30	20	30
Total	99,481	32.8	659	574	829
Highway Aid (Calendar 2011)					
County Aid	10,309	3.4	68	68	88
Municipal Aid	3,617	1.2	24	22	28
Township Aid	691	0.2	5	4	6
Total	14,617	4.8	97	93	122
Local Government Aid (Calendar 2011)	15,494	5.1	103	51	80
Disparity Reduction Aid (Calendar 2011)	110	0.0	1	0	3
County Program Aid (Payable 2011)	6,360	2.1	42	35	30
Community Corrections Funding (2011)	2,419	0.8	16	13	16
<b>Total Aids</b>	<b>303,076</b>	<b>100.0</b>	<b>2,007</b>	<b>2,030</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	4,939	84.0	33	34	29
Agricultural Market Value Credit	930	15.8	6	5	4
Miscellaneous Credits	7	0.1	0	0	5
<b>Total Property Tax Credits</b>	<b>5,877</b>	<b>100.0</b>	<b>39</b>	<b>39</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	6,222	54.4	41	46	51
Regular (Renters)	5,194	45.4	34	29	37
Targeting Refund	31	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>11,447</b>	<b>100.0</b>	<b>76</b>	<b>76</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$320,400</b>	<b>100.0%</b>	<b>\$2,122</b>	<b>\$2,145</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$69,639	36.7%	\$461	\$448	\$466
City/Town Levy	48,867	25.7	324	322	359
School District Net Tax Capacity Levy	29,547	15.6	196	272	243
School District Referendum Market Value Levy	12,901	6.8	85	101	142
Miscellaneous District Levy	8,704	4.6	58	47	208
State Property Tax Levy	20,275	10.7	134	120	149
<b>Total Levy</b>	<b>\$189,932</b>	<b>100.0%</b>	<b>\$1,258</b>	<b>\$1,311</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>5,877</b>		<b>39</b>	<b>39</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>184,055</b>		<b>1,219</b>	<b>1,272</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$12,581,780		\$83,325	\$86,172	\$105,022
Referendum Market Valuation	10,126,615		\$67,065	72,937	83,805
Net Tax Capacity (NTC)	139,759		926	966	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>110.514</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.150</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$137,902	39.5%	\$913	\$941	\$1,225
Sales/Use Tax (Calendar 2011)	112,355	32.2	744	583	746
Motor Vehicle Sales Tax (Calendar 2011)	15,290	4.4	101	101	101
Motor Vehicle Registration Tax (Calendar 2011)	15,941	4.6	106	106	108
Motor Fuels Tax (Calendar 2011)	26,988	7.7	179	173	159
Corporate Income Tax (Calendar 2011)	20,680	5.9	137	88	147
State General Property Tax (Payable 2011)	20,275	5.8	134	120	149
<b>Total State Taxes</b>	<b>\$349,430</b>	<b>100.0%</b>	<b>\$2,314</b>	<b>\$2,112</b>	<b>\$2,634</b>



I. Major State Aids/Credits	STEELE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$48,159	55.5%	\$1,318	\$1,187	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	16,228	18.7	444	418	530
Minnesota Family Investment Program	443	0.5	12	9	14
General Assistance including GAMC	156	0.2	4	3	8
Social Services	9,226	10.6	253	246	247
Miscellaneous	699	0.8	19	20	30
Total	26,752	30.8	732	696	829
Highway Aid (Calendar 2011)					
County Aid	4,307	5.0	118	110	88
Municipal Aid	1,017	1.2	28	29	28
Township Aid	312	0.4	9	9	6
Total	5,636	6.5	154	148	122
Local Government Aid (Calendar 2011)	4,087	4.7	112	114	80
Disparity Reduction Aid (Calendar 2011)	65	0.1	2	3	3
County Program Aid (Payable 2011)	1,569	1.8	43	41	30
Community Corrections Funding (2011)	536	0.6	15	15	16
<b>Total Aids</b>	<b>86,803</b>	<b>100.0</b>	<b>2,376</b>	<b>2,204</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,562	84.2	43	39	29
Agricultural Market Value Credit	227	12.2	6	7	4
Miscellaneous Credits	66	3.6	2	1	5
<b>Total Property Tax Credits</b>	<b>1,855</b>	<b>100.0</b>	<b>51</b>	<b>47</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,379	54.2	38	34	51
Regular (Renters)	1,164	45.7	32	28	37
Targeting Refund	2	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>2,545</b>	<b>100.0</b>	<b>70</b>	<b>62</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$91,204</b>	<b>100.0%</b>	<b>\$2,497</b>	<b>\$2,313</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$18,868	41.0%	\$517	\$474	\$466
City/Town Levy	12,301	26.7	337	339	359
School District Net Tax Capacity Levy	6,540	14.2	179	215	243
School District Referendum Market Value Levy	3,976	8.6	109	115	142
Miscellaneous District Levy	568	1.2	16	27	208
State Property Tax Levy	3,741	8.1	102	105	149
<b>Total Levy</b>	<b>\$45,994</b>	<b>100.0%</b>	<b>\$1,259</b>	<b>\$1,274</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,855</b>		<b>51</b>	<b>47</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>44,139</b>		<b>1,208</b>	<b>1,227</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,288,453		\$90,021	\$96,697	\$105,022
Referendum Market Valuation	2,367,828		\$64,819	68,917	83,805
Net Tax Capacity (NTC)	34,096		933	1,003	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>112.264</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.168</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$33,386	39.1%	\$914	\$1,052	\$1,225
Sales/Use Tax (Calendar 2011)	26,463	31.0	724	568	746
Motor Vehicle Sales Tax (Calendar 2011)	3,823	4.5	105	102	101
Motor Vehicle Registration Tax (Calendar 2011)	3,934	4.6	108	106	108
Motor Fuels Tax (Calendar 2011)	7,694	9.0	211	171	159
Corporate Income Tax (Calendar 2011)	6,322	7.4	173	98	147
State General Property Tax (Payable 2011)	3,741	4.4	102	105	149
<b>Total State Taxes</b>	<b>\$85,364</b>	<b>100.0%</b>	<b>\$2,337</b>	<b>\$2,201</b>	<b>\$2,634</b>

	STEVENS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$10,670	45.2%	\$1,094	\$1,158	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	3,999	16.9	410	564	530
Minnesota Family Investment Program	51	0.2	5	9	14
General Assistance including GAMC	29	0.1	3	5	8
Social Services	2,235	9.5	229	266	247
Miscellaneous	179	0.8	18	23	30
Total	6,494	27.5	666	868	829
Highway Aid (Calendar 2011)					
County Aid	2,428	10.3	249	170	88
Municipal Aid	226	1.0	23	26	28
Township Aid	243	1.0	25	20	6
Total	2,897	12.3	297	216	122
Local Government Aid (Calendar 2011)	2,539	10.8	260	115	80
Disparity Reduction Aid (Calendar 2011)	111	0.5	11	1	3
County Program Aid (Payable 2011)	772	3.3	79	34	30
Community Corrections Funding (2011)	121	0.5	12	17	16
<b>Total Aids</b>	<b>23,604</b>	<b>100.0</b>	<b>2,421</b>	<b>2,409</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	317	68.7	33	43	29
Agricultural Market Value Credit	144	31.2	15	11	4
Miscellaneous Credits	0	0.1	0	24	5
<b>Total Property Tax Credits</b>	<b>462</b>	<b>100.0</b>	<b>47</b>	<b>78</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	159	47.8	16	26	51
Regular (Renters)	174	52.2	18	25	37
Targeting Refund	0	0.0	0	1	0
<b>Total Property Tax Refunds</b>	<b>334</b>	<b>100.0</b>	<b>34</b>	<b>52</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$24,399</b>	<b>100.0%</b>	<b>\$2,503</b>	<b>\$2,539</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$5,469	42.0%	\$561	\$563	\$466
City/Town Levy	2,497	19.2	256	275	359
School District Net Tax Capacity Levy	2,629	20.2	270	204	243
School District Referendum Market Value Levy	1,187	9.1	122	96	142
Miscellaneous District Levy	435	3.3	45	52	208
State Property Tax Levy	793	6.1	81	118	149
<b>Total Levy</b>	<b>\$13,009</b>	<b>100.0%</b>	<b>\$1,334</b>	<b>\$1,308</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>462</b>		<b>47</b>	<b>78</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>12,548</b>		<b>1,287</b>	<b>1,231</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,364,480		\$139,961	\$132,717	\$105,022
Referendum Market Valuation	415,548		\$42,625	66,557	83,805
Net Tax Capacity (NTC)	12,119		1,243	1,311	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>90.576</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.298</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$9,317	43.8%	\$956	\$849	\$1,225
Sales/Use Tax (Calendar 2011)	6,342	29.8	651	610	746
Motor Vehicle Sales Tax (Calendar 2011)	1,061	5.0	109	106	101
Motor Vehicle Registration Tax (Calendar 2011)	1,167	5.5	120	109	108
Motor Fuels Tax (Calendar 2011)	1,485	7.0	152	207	159
Corporate Income Tax (Calendar 2011)	1,119	5.3	115	83	147
State General Property Tax (Payable 2011)	793	3.7	81	118	149
<b>Total State Taxes</b>	<b>\$21,283</b>	<b>100.0%</b>	<b>\$2,183</b>	<b>\$2,081</b>	<b>\$2,634</b>

I. Major State Aids/Credits	SWIFT			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$12,630	42.8%	\$1,305	\$1,347	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	7,339	24.9	758	696	530
Minnesota Family Investment Program	57	0.2	6	8	14
General Assistance including GAMC	52	0.2	5	3	8
Social Services	3,062	10.4	316	299	247
Miscellaneous	243	0.8	25	21	30
Total	10,753	36.5	1,111	1,026	829
Highway Aid (Calendar 2011)					
County Aid	2,931	9.9	303	313	88
Municipal Aid	0	0.0	0	5	28
Township Aid	566	1.9	58	58	6
Total	3,497	11.9	361	376	122
Local Government Aid (Calendar 2011)	1,973	6.7	204	198	80
Disparity Reduction Aid (Calendar 2011)	49	0.2	5	13	3
County Program Aid (Payable 2011)	385	1.3	40	34	30
Community Corrections Funding (2011)	204	0.7	21	17	16
<b>Total Aids</b>	<b>29,491</b>	<b>100.0</b>	<b>3,048</b>	<b>3,012</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	421	68.1	44	45	29
Agricultural Market Value Credit	197	31.9	20	21	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>619</b>	<b>100.0</b>	<b>64</b>	<b>66</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	101	33.8	10	16	51
Regular (Renters)	193	64.4	20	19	37
Targeting Refund	5	1.8	1	0	0
<b>Total Property Tax Refunds</b>	<b>300</b>	<b>100.0</b>	<b>31</b>	<b>34</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$30,410</b>	<b>100.0%</b>	<b>\$3,142</b>	<b>\$3,112</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$7,828	48.3%	\$809	\$696	\$466
City/Town Levy	4,138	25.6	428	361	359
School District Net Tax Capacity Levy	1,622	10.0	168	210	243
School District Referendum Market Value Levy	900	5.6	93	97	142
Miscellaneous District Levy	228	1.4	24	36	208
State Property Tax Levy	1,479	9.1	153	82	149
<b>Total Levy</b>	<b>\$16,196</b>	<b>100.0%</b>	<b>\$1,674</b>	<b>\$1,482</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>619</b>		<b>64</b>	<b>66</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>15,577</b>		<b>1,610</b>	<b>1,416</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,775,615		\$183,488	\$177,801	\$105,022
Referendum Market Valuation	477,481		\$49,342	41,733	83,805
Net Tax Capacity (NTC)	16,234		1,678	1,527	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>84.608</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.205</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$8,627	40.2%	\$892	\$923	\$1,225
Sales/Use Tax (Calendar 2011)	4,703	21.9	486	453	746
Motor Vehicle Sales Tax (Calendar 2011)	1,222	5.7	126	123	101
Motor Vehicle Registration Tax (Calendar 2011)	1,265	5.9	131	130	108
Motor Fuels Tax (Calendar 2011)	1,951	9.1	202	200	159
Corporate Income Tax (Calendar 2011)	2,192	10.2	226	201	147
State General Property Tax (Payable 2011)	1,479	6.9	153	82	149
<b>Total State Taxes</b>	<b>\$21,440</b>	<b>100.0%</b>	<b>\$2,216</b>	<b>\$2,114</b>	<b>\$2,634</b>

I. Major State Aids/Credits	TODD			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$30,872	49.0%	\$1,244	\$1,273	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	16,364	26.0	659	642	530
Minnesota Family Investment Program	169	0.3	7	11	14
General Assistance including GAMC	-2	0.0	0	3	8
Social Services	6,528	10.4	263	247	247
Miscellaneous	609	1.0	25	26	30
Total	23,668	37.6	953	929	829
Highway Aid (Calendar 2011)					
County Aid	3,539	5.6	143	132	88
Municipal Aid	0	0.0	0	14	28
Township Aid	491	0.8	20	13	6
Total	4,030	6.4	162	158	122
Local Government Aid (Calendar 2011)	2,498	4.0	101	79	80
Disparity Reduction Aid (Calendar 2011)	134	0.2	5	2	3
County Program Aid (Payable 2011)	1,202	1.9	48	26	30
Community Corrections Funding (2011)	555	0.9	22	17	16
<b>Total Aids</b>	<b>62,960</b>	<b>100.0</b>	<b>2,536</b>	<b>2,485</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,372	67.2	55	44	29
Agricultural Market Value Credit	671	32.8	27	13	4
Miscellaneous Credits	0	0.0	0	8	5
<b>Total Property Tax Credits</b>	<b>2,043</b>	<b>100.0</b>	<b>82</b>	<b>65</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	959	68.4	39	33	51
Regular (Renters)	423	30.2	17	25	37
Targeting Refund	19	1.3	1	0	0
<b>Total Property Tax Refunds</b>	<b>1,401</b>	<b>100.0</b>	<b>56</b>	<b>58</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$66,404</b>	<b>100.0%</b>	<b>\$2,675</b>	<b>\$2,608</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$12,009	47.5%	\$484	\$561	\$466
City/Town Levy	5,323	21.1	214	330	359
School District Net Tax Capacity Levy	4,515	17.9	182	223	243
School District Referendum Market Value Levy	1,792	7.1	72	66	142
Miscellaneous District Levy	264	1.0	11	29	208
State Property Tax Levy	1,370	5.4	55	176	149
<b>Total Levy</b>	<b>\$25,273</b>	<b>100.0%</b>	<b>\$1,018</b>	<b>\$1,386</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>2,043</b>		<b>82</b>	<b>65</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>23,230</b>		<b>936</b>	<b>1,322</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,364,463		\$95,253	\$150,534	\$105,022
Referendum Market Valuation	1,130,919		\$45,559	76,762	83,805
Net Tax Capacity (NTC)	21,320		859	1,557	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>103.706</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.158</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$12,972	43.4%	\$523	\$674	\$1,225
Sales/Use Tax (Calendar 2011)	4,339	14.5	175	581	746
Motor Vehicle Sales Tax (Calendar 2011)	2,378	8.0	96	106	101
Motor Vehicle Registration Tax (Calendar 2011)	2,191	7.3	88	105	108
Motor Fuels Tax (Calendar 2011)	4,430	14.8	178	201	159
Corporate Income Tax (Calendar 2011)	2,198	7.4	89	69	147
State General Property Tax (Payable 2011)	1,370	4.6	55	176	149
<b>Total State Taxes</b>	<b>\$29,878</b>	<b>100.0%</b>	<b>\$1,204</b>	<b>\$1,912</b>	<b>\$2,634</b>

I. Major State Aids/Credits	TRAVERSE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$5,541	40.5%	\$1,570	\$1,158	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	3,035	22.2	860	564	530
Minnesota Family Investment Program	45	0.3	13	9	14
General Assistance including GAMC	30	0.2	8	5	8
Social Services	1,085	7.9	307	266	247
Miscellaneous	56	0.4	16	23	30
Total	4,251	31.0	1,204	868	829
Highway Aid (Calendar 2011)					
County Aid	2,428	17.7	688	170	88
Municipal Aid	0	0.0	0	26	28
Township Aid	244	1.8	69	20	6
Total	2,672	19.5	757	216	122
Local Government Aid (Calendar 2011)	952	6.9	270	115	80
Disparity Reduction Aid (Calendar 2011)	40	0.3	11	1	3
County Program Aid (Payable 2011)	124	0.9	35	34	30
Community Corrections Funding (2011)	116	0.9	33	17	16
<b>Total Aids</b>	<b>13,696</b>	<b>100.0</b>	<b>3,880</b>	<b>2,409</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	79	45.7	22	43	29
Agricultural Market Value Credit	92	53.2	26	11	4
Miscellaneous Credits	2	1.1	1	24	5
<b>Total Property Tax Credits</b>	<b>174</b>	<b>100.0</b>	<b>49</b>	<b>78</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	51	50.8	15	26	51
Regular (Renters)	50	49.2	14	25	37
Targeting Refund	0	0.0	0	1	0
<b>Total Property Tax Refunds</b>	<b>101</b>	<b>100.0</b>	<b>29</b>	<b>52</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$13,971</b>	<b>100.0%</b>	<b>\$3,958</b>	<b>\$2,539</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$5,061	61.2%	\$1,434	\$563	\$466
City/Town Levy	1,408	17.0	399	275	359
School District Net Tax Capacity Levy	386	4.7	109	204	243
School District Referendum Market Value Levy	380	4.6	108	96	142
Miscellaneous District Levy	640	7.7	181	52	208
State Property Tax Levy	389	4.7	110	118	149
<b>Total Levy</b>	<b>\$8,263</b>	<b>100.0%</b>	<b>\$2,341</b>	<b>\$1,308</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>174</b>		<b>49</b>	<b>78</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>8,089</b>		<b>2,291</b>	<b>1,231</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,203,148		\$340,835	\$132,717	\$105,022
Referendum Market Valuation	134,825		\$38,194	66,557	83,805
Net Tax Capacity (NTC)	10,629		3,011	1,311	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>70.503</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.282</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$3,591	50.0%	\$1,017	\$849	\$1,225
Sales/Use Tax (Calendar 2011)	1,203	16.7	341	610	746
Motor Vehicle Sales Tax (Calendar 2011)	446	6.2	126	106	101
Motor Vehicle Registration Tax (Calendar 2011)	485	6.7	137	109	108
Motor Fuels Tax (Calendar 2011)	700	9.7	198	207	159
Corporate Income Tax (Calendar 2011)	374	5.2	106	83	147
State General Property Tax (Payable 2011)	389	5.4	110	118	149
<b>Total State Taxes</b>	<b>\$7,188</b>	<b>100.0%</b>	<b>\$2,036</b>	<b>\$2,081</b>	<b>\$2,634</b>

I. Major State Aids/Credits	WABASHA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$23,215	49.8%	\$1,075	\$1,187	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	8,508	18.3	394	418	530
Minnesota Family Investment Program	80	0.2	4	9	14
General Assistance including GAMC	34	0.1	2	3	8
Social Services	4,621	9.9	214	246	247
Miscellaneous	327	0.7	15	20	30
Total	13,569	29.1	629	696	829
Highway Aid (Calendar 2011)					
County Aid	5,725	12.3	265	110	88
Municipal Aid	226	0.5	10	29	28
Township Aid	188	0.4	9	9	6
Total	6,139	13.2	284	148	122
Local Government Aid (Calendar 2011)	2,366	5.1	110	114	80
Disparity Reduction Aid (Calendar 2011)	37	0.1	2	3	3
County Program Aid (Payable 2011)	842	1.8	39	41	30
Community Corrections Funding (2011)	439	0.9	20	15	16
<b>Total Aids</b>	<b>46,607</b>	<b>100.0</b>	<b>2,159</b>	<b>2,204</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	984	73.6	46	39	29
Agricultural Market Value Credit	262	19.6	12	7	4
Miscellaneous Credits	91	6.8	4	1	5
<b>Total Property Tax Credits</b>	<b>1,337</b>	<b>100.0</b>	<b>62</b>	<b>47</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,026	70.4	48	34	51
Regular (Renters)	428	29.4	20	28	37
Targeting Refund	3	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,458</b>	<b>100.0</b>	<b>68</b>	<b>62</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$49,401</b>	<b>100.0%</b>	<b>\$2,288</b>	<b>\$2,313</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$12,249	42.7%	\$567	\$474	\$466
City/Town Levy	7,539	26.3	349	339	359
School District Net Tax Capacity Levy	3,763	13.1	174	215	243
School District Referendum Market Value Levy	2,614	9.1	121	115	142
Miscellaneous District Levy	1,097	3.8	51	27	208
State Property Tax Levy	1,406	4.9	65	105	149
<b>Total Levy</b>	<b>\$28,669</b>	<b>100.0%</b>	<b>\$1,328</b>	<b>\$1,274</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,337</b>		<b>62</b>	<b>47</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>27,332</b>		<b>1,266</b>	<b>1,227</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,534,873		\$117,415	\$96,697	\$105,022
Referendum Market Valuation	1,542,635		\$71,455	68,917	83,805
Net Tax Capacity (NTC)	23,613		1,094	1,003	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>104.045</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.175</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$19,528	51.7%	\$905	\$1,052	\$1,225
Sales/Use Tax (Calendar 2011)	6,622	17.5	307	568	746
Motor Vehicle Sales Tax (Calendar 2011)	2,636	7.0	122	102	101
Motor Vehicle Registration Tax (Calendar 2011)	2,673	7.1	124	106	108
Motor Fuels Tax (Calendar 2011)	3,185	8.4	148	171	159
Corporate Income Tax (Calendar 2011)	1,714	4.5	79	98	147
State General Property Tax (Payable 2011)	1,406	3.7	65	105	149
<b>Total State Taxes</b>	<b>\$37,764</b>	<b>100.0%</b>	<b>\$1,749</b>	<b>\$2,201</b>	<b>\$2,634</b>

I. Major State Aids/Credits	WADENA			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$19,861	46.9%	\$1,449	\$1,273	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	11,633	27.5	849	642	530
Minnesota Family Investment Program	260	0.6	19	11	14
General Assistance including GAMC	40	0.1	3	3	8
Social Services	4,096	9.7	299	247	247
Miscellaneous	505	1.2	37	26	30
Total	16,535	39.1	1,206	929	829
Highway Aid (Calendar 2011)					
County Aid	2,755	6.5	201	132	88
Municipal Aid	0	0.0	0	14	28
Township Aid	235	0.6	17	13	6
Total	2,990	7.1	218	158	122
Local Government Aid (Calendar 2011)	1,782	4.2	130	79	80
Disparity Reduction Aid (Calendar 2011)	94	0.2	7	2	3
County Program Aid (Payable 2011)	791	1.9	58	26	30
Community Corrections Funding (2011)	272	0.6	20	17	16
<b>Total Aids</b>	<b>42,324</b>	<b>100.0</b>	<b>3,087</b>	<b>2,485</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	769	63.1	56	44	29
Agricultural Market Value Credit	249	20.4	18	13	4
Miscellaneous Credits	200	16.4	15	8	5
<b>Total Property Tax Credits</b>	<b>1,218</b>	<b>100.0</b>	<b>89</b>	<b>65</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	413	52.4	30	33	51
Regular (Renters)	369	46.8	27	25	37
Targeting Refund	6	0.8	0	0	0
<b>Total Property Tax Refunds</b>	<b>788</b>	<b>100.0</b>	<b>57</b>	<b>58</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$44,330</b>	<b>100.0%</b>	<b>\$3,234</b>	<b>\$2,608</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$7,850	55.5%	\$573	\$561	\$466
City/Town Levy	2,458	17.4	179	330	359
School District Net Tax Capacity Levy	1,830	12.9	134	223	243
School District Referendum Market Value Levy	903	6.4	66	66	142
Miscellaneous District Levy	162	1.1	12	29	208
State Property Tax Levy	947	6.7	69	176	149
<b>Total Levy</b>	<b>\$14,150</b>	<b>100.0%</b>	<b>\$1,032</b>	<b>\$1,386</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,218</b>		<b>89</b>	<b>65</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>12,932</b>		<b>943</b>	<b>1,322</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,028,366		\$75,014	\$150,534	\$105,022
Referendum Market Valuation	591,715		\$43,163	76,762	83,805
Net Tax Capacity (NTC)	10,025		731	1,557	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>122.695</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.153</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$7,092	32.0%	\$517	\$674	\$1,225
Sales/Use Tax (Calendar 2011)	8,055	36.3	588	581	746
Motor Vehicle Sales Tax (Calendar 2011)	1,560	7.0	114	106	101
Motor Vehicle Registration Tax (Calendar 2011)	1,466	6.6	107	105	108
Motor Fuels Tax (Calendar 2011)	2,328	10.5	170	201	159
Corporate Income Tax (Calendar 2011)	734	3.3	54	69	147
State General Property Tax (Payable 2011)	947	4.3	69	176	149
<b>Total State Taxes</b>	<b>\$22,182</b>	<b>100.0%</b>	<b>\$1,618</b>	<b>\$1,912</b>	<b>\$2,634</b>

I. Major State Aids/Credits	WASECA			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$23,150	52.3%	\$1,208	\$1,075	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	8,732	19.7	456	451	530
Minnesota Family Investment Program	147	0.3	8	8	14
General Assistance including GAMC	53	0.1	3	4	8
Social Services	3,971	9.0	207	253	247
Miscellaneous	380	0.9	20	21	30
Total	13,284	30.0	693	736	829
Highway Aid (Calendar 2011)					
County Aid	2,788	6.3	145	165	88
Municipal Aid	312	0.7	16	18	28
Township Aid	185	0.4	10	14	6
Total	3,284	7.4	171	197	122
Local Government Aid (Calendar 2011)	3,366	7.6	176	170	80
Disparity Reduction Aid (Calendar 2011)	27	0.1	1	4	3
County Program Aid (Payable 2011)	820	1.9	43	38	30
Community Corrections Funding (2011)	307	0.7	16	18	16
<b>Total Aids</b>	<b>44,238</b>	<b>100.0</b>	<b>2,308</b>	<b>2,238</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	865	72.4	45	39	29
Agricultural Market Value Credit	207	17.3	11	10	4
Miscellaneous Credits	123	10.3	6	2	5
<b>Total Property Tax Credits</b>	<b>1,195</b>	<b>100.0</b>	<b>62</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	534	51.4	28	27	51
Regular (Renters)	504	48.6	26	26	37
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,038</b>	<b>100.0</b>	<b>54</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$46,471</b>	<b>100.0%</b>	<b>\$2,425</b>	<b>\$2,342</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$10,386	47.7%	\$542	\$498	\$466
City/Town Levy	5,619	25.8	293	317	359
School District Net Tax Capacity Levy	3,193	14.7	167	182	243
School District Referendum Market Value Levy	677	3.1	35	96	142
Miscellaneous District Levy	387	1.8	20	21	208
State Property Tax Levy	1,527	7.0	80	97	149
<b>Total Levy</b>	<b>\$21,789</b>	<b>100.0%</b>	<b>\$1,137</b>	<b>\$1,211</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>1,195</b>		<b>62</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>20,594</b>		<b>1,075</b>	<b>1,160</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$2,200,033		\$114,788	\$115,995	\$105,022
Referendum Market Valuation	1,101,698		\$57,482	59,665	83,805
Net Tax Capacity (NTC)	20,559		1,073	1,116	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>94.458</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.076</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$15,133	47.4%	\$790	\$867	\$1,225
Sales/Use Tax (Calendar 2011)	7,181	22.5	375	579	746
Motor Vehicle Sales Tax (Calendar 2011)	2,029	6.4	106	106	101
Motor Vehicle Registration Tax (Calendar 2011)	2,059	6.4	107	110	108
Motor Fuels Tax (Calendar 2011)	2,790	8.7	146	169	159
Corporate Income Tax (Calendar 2011)	1,212	3.8	63	170	147
State General Property Tax (Payable 2011)	1,527	4.8	80	97	149
<b>Total State Taxes</b>	<b>\$31,932</b>	<b>100.0%</b>	<b>\$1,666</b>	<b>\$2,100</b>	<b>\$2,634</b>



	WASHINGTON			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$315,261	71.4%	\$1,310	\$1,307	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	60,936	13.8	253	542	530
Minnesota Family Investment Program	1,254	0.3	5	17	14
General Assistance including GAMC	519	0.1	2	10	8
Social Services	36,196	8.2	150	246	247
Miscellaneous	2,134	0.5	9	36	30
Total	101,038	22.9	420	851	829
Highway Aid (Calendar 2011)					
County Aid	8,574	1.9	36	38	88
Municipal Aid	7,137	1.6	30	33	28
Township Aid	79	0.0	0	0	6
Total	15,791	3.6	66	71	122
Local Government Aid (Calendar 2011)	1,436	0.3	6	46	80
Disparity Reduction Aid (Calendar 2011)	1	0.0	0	0	3
County Program Aid (Payable 2011)	5,507	1.2	23	23	30
Community Corrections Funding (2011)	2,295	0.5	10	14	16
<b>Total Aids</b>	<b>441,329</b>	<b>100.0</b>	<b>1,834</b>	<b>2,314</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	5,074	96.9	21	20	29
Agricultural Market Value Credit	140	2.7	1	0	4
Miscellaneous Credits	22	0.4	0	0	5
<b>Total Property Tax Credits</b>	<b>5,236</b>	<b>100.0</b>	<b>22</b>	<b>21</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	12,368	65.0	51	67	51
Regular (Renters)	6,574	34.6	27	45	37
Targeting Refund	83	0.4	0	0	0
<b>Total Property Tax Refunds</b>	<b>19,025</b>	<b>100.0</b>	<b>79</b>	<b>113</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$465,590</b>	<b>100.0%</b>	<b>\$1,935</b>	<b>\$2,447</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$78,043	21.2%	\$324	\$424	\$466
City/Town Levy	87,477	23.8	364	407	359
School District Net Tax Capacity Levy	70,393	19.2	293	267	243
School District Referendum Market Value Levy	45,213	12.3	188	187	142
Miscellaneous District Levy	54,995	15.0	229	352	208
State Property Tax Levy	31,195	8.5	130	181	149
<b>Total Levy</b>	<b>\$367,316</b>	<b>100.0%</b>	<b>\$1,526</b>	<b>\$1,818</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>5,236</b>		<b>22</b>	<b>21</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>362,080</b>		<b>1,505</b>	<b>1,797</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$25,892,220		\$107,597	\$101,259	\$105,022
Referendum Market Valuation	25,103,579		\$104,320	99,620	83,805
Net Tax Capacity (NTC)	295,060		1,226	1,219	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>97.824</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.189</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$389,609	58.3%	\$1,619	\$1,519	\$1,225
Sales/Use Tax (Calendar 2011)	130,920	19.6	544	888	746
Motor Vehicle Sales Tax (Calendar 2011)	26,112	3.9	109	98	101
Motor Vehicle Registration Tax (Calendar 2011)	29,574	4.4	123	108	108
Motor Fuels Tax (Calendar 2011)	33,633	5.0	140	138	159
Corporate Income Tax (Calendar 2011)	27,528	4.1	114	187	147
State General Property Tax (Payable 2011)	31,195	4.7	130	181	149
<b>Total State Taxes</b>	<b>\$668,570</b>	<b>100.0%</b>	<b>\$2,778</b>	<b>\$3,119</b>	<b>\$2,634</b>

I. Major State Aids/Credits	WATONWAN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$15,272	48.4%	\$1,364	\$1,075	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	6,217	19.7	555	451	530
Minnesota Family Investment Program	70	0.2	6	8	14
General Assistance including GAMC	42	0.1	4	4	8
Social Services	3,312	10.5	296	253	247
Miscellaneous	170	0.5	15	21	30
Total	9,811	31.1	876	736	829
Highway Aid (Calendar 2011)					
County Aid	2,880	9.1	257	165	88
Municipal Aid	0	0.0	0	18	28
Township Aid	258	0.8	23	14	6
Total	3,138	9.9	280	197	122
Local Government Aid (Calendar 2011)	2,528	8.0	226	170	80
Disparity Reduction Aid (Calendar 2011)	11	0.0	1	4	3
County Program Aid (Payable 2011)	628	2.0	56	38	30
Community Corrections Funding (2011)	157	0.5	14	18	16
<b>Total Aids</b>	<b>31,543</b>	<b>100.0</b>	<b>2,817</b>	<b>2,238</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	529	76.0	47	39	29
Agricultural Market Value Credit	160	23.1	14	10	4
Miscellaneous Credits	6	0.9	1	2	5
<b>Total Property Tax Credits</b>	<b>696</b>	<b>100.0</b>	<b>62</b>	<b>51</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	160	47.6	14	27	51
Regular (Renters)	175	52.1	16	26	37
Targeting Refund	1	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>336</b>	<b>100.0</b>	<b>30</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$32,575</b>	<b>100.0%</b>	<b>\$2,909</b>	<b>\$2,342</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$7,132	53.1%	\$637	\$498	\$466
City/Town Levy	2,584	19.2	231	317	359
School District Net Tax Capacity Levy	1,874	14.0	167	182	243
School District Referendum Market Value Levy	1,038	7.7	93	96	142
Miscellaneous District Levy	186	1.4	17	21	208
State Property Tax Levy	618	4.6	55	97	149
<b>Total Levy</b>	<b>\$13,432</b>	<b>100.0%</b>	<b>\$1,200</b>	<b>\$1,211</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>696</b>		<b>62</b>	<b>51</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>12,736</b>		<b>1,137</b>	<b>1,160</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,501,572		\$134,105	\$115,995	\$105,022
Referendum Market Valuation	432,342		\$38,612	59,665	83,805
Net Tax Capacity (NTC)	13,165		1,176	1,116	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>89.449</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.240</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$7,381	41.4%	\$659	\$867	\$1,225
Sales/Use Tax (Calendar 2011)	3,694	20.7	330	579	746
Motor Vehicle Sales Tax (Calendar 2011)	1,248	7.0	111	106	101
Motor Vehicle Registration Tax (Calendar 2011)	1,244	7.0	111	110	108
Motor Fuels Tax (Calendar 2011)	2,558	14.3	228	169	159
Corporate Income Tax (Calendar 2011)	1,100	6.2	98	170	147
State General Property Tax (Payable 2011)	618	3.5	55	97	149
<b>Total State Taxes</b>	<b>\$17,843</b>	<b>100.0%</b>	<b>\$1,594</b>	<b>\$2,100</b>	<b>\$2,634</b>

I. Major State Aids/Credits	WILKIN			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$8,542	40.2%	\$1,297	\$1,158	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	4,737	22.3	719	564	530
Minnesota Family Investment Program	51	0.2	8	9	14
General Assistance including GAMC	52	0.2	8	5	8
Social Services	2,419	11.4	367	266	247
Miscellaneous	146	0.7	22	23	30
Total	7,404	34.8	1,125	868	829
Highway Aid (Calendar 2011)					
County Aid	3,143	14.8	477	170	88
Municipal Aid	0	0.0	0	26	28
Township Aid	445	2.1	68	20	6
Total	3,588	16.9	545	216	122
Local Government Aid (Calendar 2011)	1,424	6.7	216	115	80
Disparity Reduction Aid (Calendar 2011)	24	0.1	4	1	3
County Program Aid (Payable 2011)	98	0.5	15	34	30
Community Corrections Funding (2011)	183	0.9	28	17	16
<b>Total Aids</b>	<b>21,265</b>	<b>100.0</b>	<b>3,230</b>	<b>2,409</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	286	50.0	43	43	29
Agricultural Market Value Credit	112	19.6	17	11	4
Miscellaneous Credits	174	30.4	26	24	5
<b>Total Property Tax Credits</b>	<b>571</b>	<b>100.0</b>	<b>87</b>	<b>78</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	71	41.6	11	26	51
Regular (Renters)	100	58.4	15	25	37
Targeting Refund	0	0.0	0	1	0
<b>Total Property Tax Refunds</b>	<b>171</b>	<b>100.0</b>	<b>26</b>	<b>52</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$22,007</b>	<b>100.0%</b>	<b>\$3,342</b>	<b>\$2,539</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$6,134	58.8%	\$932	\$563	\$466
City/Town Levy	1,748	16.8	266	275	359
School District Net Tax Capacity Levy	992	9.5	151	204	243
School District Referendum Market Value Levy	779	7.5	118	96	142
Miscellaneous District Levy	404	3.9	61	52	208
State Property Tax Levy	375	3.6	57	118	149
<b>Total Levy</b>	<b>\$10,432</b>	<b>100.0%</b>	<b>\$1,584</b>	<b>\$1,308</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>571</b>		<b>87</b>	<b>78</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>9,860</b>		<b>1,498</b>	<b>1,231</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,456,662		\$221,243	\$132,717	\$105,022
Referendum Market Valuation	270,672		\$41,111	66,557	83,805
Net Tax Capacity (NTC)	13,000		1,975	1,311	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>71.371</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.288</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$6,424	49.7%	\$976	\$849	\$1,225
Sales/Use Tax (Calendar 2011)	1,436	11.1	218	610	746
Motor Vehicle Sales Tax (Calendar 2011)	839	6.5	127	106	101
Motor Vehicle Registration Tax (Calendar 2011)	891	6.9	135	109	108
Motor Fuels Tax (Calendar 2011)	2,482	19.2	377	207	159
Corporate Income Tax (Calendar 2011)	474	3.7	72	83	147
State General Property Tax (Payable 2011)	375	2.9	57	118	149
<b>Total State Taxes</b>	<b>\$12,920</b>	<b>100.0%</b>	<b>\$1,962</b>	<b>\$2,081</b>	<b>\$2,634</b>

	WINONA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$45,844	45.5%	\$892	\$1,187	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	19,889	19.7	387	418	530
Minnesota Family Investment Program	333	0.3	6	9	14
General Assistance including GAMC	175	0.2	3	3	8
Social Services	13,134	13.0	256	246	247
Miscellaneous	1,118	1.1	22	20	30
Total	34,650	34.4	674	696	829
Highway Aid (Calendar 2011)					
County Aid	5,084	5.0	99	110	88
Municipal Aid	940	0.9	18	29	28
Township Aid	330	0.3	6	9	6
Total	6,354	6.3	124	148	122
Local Government Aid (Calendar 2011)	10,810	10.7	210	114	80
Disparity Reduction Aid (Calendar 2011)	94	0.1	2	3	3
County Program Aid (Payable 2011)	2,483	2.5	48	41	30
Community Corrections Funding (2011)	590	0.6	11	15	16
<b>Total Aids</b>	<b>100,825</b>	<b>100.0</b>	<b>1,962</b>	<b>2,204</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	1,941	84.1	38	39	29
Agricultural Market Value Credit	305	13.2	6	7	4
Miscellaneous Credits	61	2.6	1	1	5
<b>Total Property Tax Credits</b>	<b>2,307</b>	<b>100.0</b>	<b>45</b>	<b>47</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	1,501	55.8	29	34	51
Regular (Renters)	1,183	44.0	23	28	37
Targeting Refund	3	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>2,687</b>	<b>100.0</b>	<b>52</b>	<b>62</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$105,819</b>	<b>100.0%</b>	<b>\$2,059</b>	<b>\$2,313</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$17,640	35.2%	\$343	\$474	\$466
City/Town Levy	12,367	24.7	241	339	359
School District Net Tax Capacity Levy	7,053	14.1	137	215	243
School District Referendum Market Value Levy	7,718	15.4	150	115	142
Miscellaneous District Levy	757	1.5	15	27	208
State Property Tax Levy	4,571	9.1	89	105	149
<b>Total Levy</b>	<b>\$50,106</b>	<b>100.0%</b>	<b>\$975</b>	<b>\$1,274</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>2,307</b>		<b>45</b>	<b>47</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>47,799</b>		<b>930</b>	<b>1,227</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$3,987,997		\$77,609	\$96,697	\$105,022
Referendum Market Valuation	3,029,480		\$58,955	68,917	83,805
Net Tax Capacity (NTC)	41,491		807	1,003	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>91.147</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.255</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$44,487	45.5%	\$866	\$1,052	\$1,225
Sales/Use Tax (Calendar 2011)	25,435	26.0	495	568	746
Motor Vehicle Sales Tax (Calendar 2011)	4,481	4.6	87	102	101
Motor Vehicle Registration Tax (Calendar 2011)	4,617	4.7	90	106	108
Motor Fuels Tax (Calendar 2011)	8,914	9.1	173	171	159
Corporate Income Tax (Calendar 2011)	5,343	5.5	104	98	147
State General Property Tax (Payable 2011)	4,571	4.7	89	105	149
<b>Total State Taxes</b>	<b>\$97,848</b>	<b>100.0%</b>	<b>\$1,904</b>	<b>\$2,201</b>	<b>\$2,634</b>

	WRIGHT			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$171,240	68.5%	\$1,359	\$1,262	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	38,963	15.6	309	368	530
Minnesota Family Investment Program	532	0.2	4	9	14
General Assistance including GAMC	49	0.0	0	3	8
Social Services	18,667	7.5	148	174	247
Miscellaneous	1,350	0.5	11	20	30
Total	59,562	23.8	473	574	829
Highway Aid (Calendar 2011)					
County Aid	8,649	3.5	69	68	88
Municipal Aid	3,023	1.2	24	22	28
Township Aid	398	0.2	3	4	6
Total	12,069	4.8	96	93	122
Local Government Aid (Calendar 2011)	2,537	1.0	20	51	80
Disparity Reduction Aid (Calendar 2011)	17	0.0	0	0	3
County Program Aid (Payable 2011)	3,354	1.3	27	35	30
Community Corrections Funding (2011)	1,298	0.5	10	13	16
<b>Total Aids</b>	<b>250,077</b>	<b>100.0</b>	<b>1,984</b>	<b>2,030</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	3,993	86.0	32	34	29
Agricultural Market Value Credit	629	13.5	5	5	4
Miscellaneous Credits	20	0.4	0	0	5
<b>Total Property Tax Credits</b>	<b>4,642</b>	<b>100.0</b>	<b>37</b>	<b>39</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	6,165	67.9	49	46	51
Regular (Renters)	2,896	31.9	23	29	37
Targeting Refund	19	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>9,079</b>	<b>100.0</b>	<b>72</b>	<b>76</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$263,798</b>	<b>100.0%</b>	<b>\$2,093</b>	<b>\$2,145</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$49,805	29.8%	\$395	\$448	\$466
City/Town Levy	43,690	26.1	347	322	359
School District Net Tax Capacity Levy	39,955	23.9	317	272	243
School District Referendum Market Value Levy	15,419	9.2	122	101	142
Miscellaneous District Levy	3,795	2.3	30	47	208
State Property Tax Levy	14,470	8.7	115	120	149
<b>Total Levy</b>	<b>\$167,134</b>	<b>100.0%</b>	<b>\$1,326</b>	<b>\$1,311</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>4,642</b>		<b>37</b>	<b>39</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>162,492</b>		<b>1,289</b>	<b>1,272</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$11,636,600		\$92,330	\$86,172	\$105,022
Referendum Market Valuation	9,855,262		\$78,196	72,937	83,805
Net Tax Capacity (NTC)	128,997		1,024	966	1,171
<b>C. Average Local NTC Tax Rate</b>					
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>106.140</b>				
	<b>0.160</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$126,855	48.2%	\$1,007	\$941	\$1,225
Sales/Use Tax (Calendar 2011)	64,538	24.5	512	583	746
Motor Vehicle Sales Tax (Calendar 2011)	13,008	4.9	103	101	101
Motor Vehicle Registration Tax (Calendar 2011)	13,774	5.2	109	106	108
Motor Fuels Tax (Calendar 2011)	22,395	8.5	178	173	159
Corporate Income Tax (Calendar 2011)	8,272	3.1	66	88	147
State General Property Tax (Payable 2011)	14,470	5.5	115	120	149
<b>Total State Taxes</b>	<b>\$263,313</b>	<b>100.0%</b>	<b>\$2,089</b>	<b>\$2,112</b>	<b>\$2,634</b>

	YELLOW MEDICINE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2010-2011)	\$14,268	46.7%	\$1,381	\$1,347	\$1,262
Human Services Aid (Calendar 2011)					
Medical Assistance	6,159	20.1	596	696	530
Minnesota Family Investment Program	63	0.2	6	8	14
General Assistance including GAMC	46	0.2	4	3	8
Social Services	3,465	11.3	335	299	247
Miscellaneous	207	0.7	20	21	30
Total	9,939	32.5	962	1,026	829
Highway Aid (Calendar 2011)					
County Aid	3,293	10.8	319	313	88
Municipal Aid	0	0.0	0	5	28
Township Aid	626	2.0	61	58	6
Total	3,919	12.8	379	376	122
Local Government Aid (Calendar 2011)	1,959	6.4	190	198	80
Disparity Reduction Aid (Calendar 2011)	92	0.3	9	13	3
County Program Aid (Payable 2011)	265	0.9	26	34	30
Community Corrections Funding (2011)	130	0.4	13	17	16
<b>Total Aids</b>	<b>30,573</b>	<b>100.0</b>	<b>2,959</b>	<b>3,012</b>	<b>2,342</b>
<b>B. Property Tax Credits (Payable 2011)</b>					
Homestead Market Value Credit	444	65.8	43	45	29
Agricultural Market Value Credit	231	34.2	22	21	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>675</b>	<b>100.0</b>	<b>65</b>	<b>66</b>	<b>38</b>
<b>C. Property Tax Refunds (10 filed 11)</b>					
Regular (Homeowners)	196	52.5	19	16	51
Regular (Renters)	174	46.6	17	19	37
Targeting Refund	3	0.9	0	0	0
<b>Total Property Tax Refunds</b>	<b>374</b>	<b>100.0</b>	<b>36</b>	<b>34</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$31,622</b>	<b>100.0%</b>	<b>\$3,061</b>	<b>\$3,112</b>	<b>\$2,469</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2011)</b>					
County Levy	\$7,903	51.5%	\$765	\$696	\$466
City/Town Levy	3,380	22.0	327	361	359
School District Net Tax Capacity Levy	2,347	15.3	227	210	243
School District Referendum Market Value Levy	884	5.8	86	97	142
Miscellaneous District Levy	309	2.0	30	36	208
State Property Tax Levy	538	3.5	52	82	149
<b>Total Levy</b>	<b>\$15,360</b>	<b>100.0%</b>	<b>\$1,487</b>	<b>\$1,482</b>	<b>\$1,568</b>
<b>Less Property Tax Credits</b>	<b>675</b>		<b>65</b>	<b>66</b>	<b>38</b>
<b>Net Property Taxes Payable</b>	<b>14,685</b>		<b>1,421</b>	<b>1,416</b>	<b>1,529</b>
<b>B. Property Valuation (2010 Assessment)</b>					
Market Valuation	\$1,945,554		\$188,322	\$177,801	\$105,022
Referendum Market Valuation	394,247		\$38,162	41,733	83,805
Net Tax Capacity (NTC)	16,202		1,568	1,527	1,171
<b>C. Average Local NTC Tax Rate</b>	<b>85.593</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.242</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2010 filed 2011)	\$9,389	42.1%	\$909	\$923	\$1,225
Sales/Use Tax (Calendar 2011)	3,654	16.4	354	453	746
Motor Vehicle Sales Tax (Calendar 2011)	1,273	5.7	123	123	101
Motor Vehicle Registration Tax (Calendar 2011)	1,347	6.0	130	130	108
Motor Fuels Tax (Calendar 2011)	2,042	9.2	198	200	159
Corporate Income Tax (Calendar 2011)	4,065	18.2	393	201	147
State General Property Tax (Payable 2011)	538	2.4	52	82	149
<b>Total State Taxes</b>	<b>\$22,307</b>	<b>100.0%</b>	<b>\$2,159</b>	<b>\$2,114</b>	<b>\$2,634</b>

## Appendix A

Education aids include state aid for general education, special education, transportation, community education, capital expenditure, secondary vocational, and other miscellaneous programs, as well as charter school aid.

### Education Aids by County and by School District 2010/2011 School Year

County	School District No.	School District Name	Education Aid
Aitkin	1	Aitkin	\$9,321,868
	95	Cromwell-Wright	1,592
	182	Crosby-Ironton	714
	2580	East Central	78,268
	698	Floodwood	15,262
	2	Hill City	2,950,376
	2165	Hinckley-Finlayson	604,105
	473	Isle	950,014
	4	McGregor	3,705,234
	577	Willow River	56,032
		charters	407,350
Total			18,090,814
Anoka	11	Anoka-Hennepin	\$238,420,155
	12	Centennial	51,010,675
	13	Columbia Heights	26,998,125
	728	Elk River	7,073,115
	831	Forest Lake	16,105,993
	14	Fridley	25,789,979
	16	Spring Lake Park	35,888,229
	15	St. Francis	37,968,967
	624	White Bear Lake	1,953,711
		charters	15,762,849
Total			456,971,798
Becker	22	Detroit Lakes	\$22,376,745
	23	Frazee-Vergas	5,478,071
	2889	Lake Park Audubon	4,190,833
	821	Menahga	1,496,916
	553	New York Mills	56,284
	309	Park Rapids	1,705,808
	548	Pelican Rapids	422,923
	549	Perham	893
	820	Sebeka	0
	914	Ulen-Hitterdal	247,413
	435	Waubun	3,892,477
Total			39,868,364
Beltrami	31	Bemidji	\$37,884,328
	32	Blackduck	5,668,039
	115	Cass Lake-Bena	227,974

**Education Aids by County and by School District  
2010/2011 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Beltrami cont.)	447	Grygla	589,609
	36	Kelliher	2,652,846
	38	Red Lake	15,996,444
		charters	4,258,889
		Total	67,278,128
Benton	51	Foley	\$12,023,222
	912	Milaca	569,441
	484	Pierz	15,989
	477	Princeton	122,930
	485	Royalton	957,856
	748	Sartell-St. Stephen	211,760
	47	Sauk Rapids	28,924,477
	742	St. Cloud	3,649,236
		Total	46,474,910
Big Stone	771	Chokio-Alberta	\$27,091
	2888	Clinton-Graceville-Beardsley	2,973,316
	2853	Lac Qui Parle Valley	241,992
	2903	Ortonville Area	3,749,356
		Total	6,991,755
Blue Earth	2860	Blue Earth Area	\$0
	391	Cleveland	63,976
	2835	Janesville-Waldorf-Pemberton	954,774
	2071	Lake Crystal-Wellcome Memorial	6,110,102
	837	Madelia	522,395
	77	Mankato	41,267,241
	2135	Maple River	7,514,617
	88	New Ulm	247,273
	75	St. Clair	4,144,087
	458	Truman	177,901
	2143	Waterville-Elysian-Morristown charters	11,017 721,059
		Total	61,734,440
Brown	2754	Cedar Mountain	\$298,524
	81	Comfrey	833,786
	837	Madelia	436,320
	88	New Ulm	12,501,937
	2884	Red Rock Central	91,193
	84	Sleepy Eye	5,090,900
	85	Springfield	3,879,947
	840	St. James charters	230,320 666,368
		Total	24,029,295



**Education Aids by County and by School District  
2010/2011 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
Carlton	91	Barnum	\$5,801,169
	93	Carlton	4,494,906
	94	Cloquet	19,901,787
	95	Cromwell-Wright	2,557,110
	99	Esko	8,268,821
	97	Moose Lake	3,207,278
	100	Wrenshall	2,552,592
Total			46,783,664
Carver	716	Belle Plaine	\$917,136
	112	Chaska	65,987,012
	2859	Glencoe-Silver Lake	6,638
	2687	Howard Lake-Waverly-Winsted	29,684
	424	Lester Prairie	2,161
	276	Minnetonka	10,766,325
	108	Norwood	7,199,793
	110	Waconia	17,970,082
	111	Watertown-Mayer charters	8,283,384 3,605,728
Total			114,767,944
Cass	181	Brainerd	\$5,822,757
	115	Cass Lake-Bena	8,517,050
	317	Deer River	242,022
	118	Northland Community	4,560,118
	186	Pequot Lakes	632,387
	116	Pillager	5,414,437
	2174	Pine River-Backus	5,028,037
	820	Sebeka	11,961
	2170	Staples-Motley	1,683,382
	113	Walker-Hackensack-Akeley charters	5,469,846 593,057
Total			37,975,053
Chippewa	777	Benson	\$83,503
	775	Kerkhoven-Murdock-Sunburg	448,986
	2853	Lac qui Parle Valley	1,076,160
	2180	M.A.C.C.R.A.Y.	3,685,404
	129	Montevideo	10,686,181
	2190	Yellow Medicine	1,353,107
Total			17,333,342
Chisago	314	Braham	\$1,395,014
	911	Cambridge-Isanti	1,470,464
	2144	Chisago Lakes	24,220,067
	831	Forest Lake	5,779,827
	323	Franconia	145,873
	138	North Branch	23,452,153
	139	Rush City	5,793,463

**Education Aids by County and by School District  
2010/2011 School Year**

County	School District No.	School District Name	Education Aid
(Chisago cont.)		charters	1,313,463
		Total	63,570,325
Clay	2854	Ada-Borup	\$243,533
	146	Barnesville	5,673,778
	2164	Dilworth-Glyndon-Felton	10,608,137
	150	Hawley	6,779,104
	2889	Lake Park Audubon	124,974
	152	Moorhead	45,082,380
	2527	Norman County West	83,603
	548	Pelican Rapids	112,892
	914	Ulen-Hitterdal	2,082,330
		Total	70,790,730
Clearwater	162	Bagley	\$8,464,369
	2311	Clearbrook-Gonvick	3,508,827
		Total	11,973,196
Cook	166	Cook County charters	\$4,189,148 1,387,100
		Total	5,576,248
Cottonwood	836	Butterfield	\$3,983
	81	Comfrey	350,112
	505	Fulda	19,547
	330	Heron Lake-Okabena	142,876
	173	Mountain Lake	4,021,449
	2884	Red Rock Central	1,856,492
	2898	Westbrook-Walnut Grove	2,307,228
	177	Windom	6,861,936
		Total	15,563,624
Crow Wing	1	Aitkin	\$470,280
	181	Brainerd	48,613,740
	182	Crosby-Ironton	9,467,710
	482	Little Falls	6,448
	480	Onamia	1,377,441
	186	Pequot Lakes	10,321,682
	484	Pierz	39,666
	2174	Pine River-Backus charters	2,770,813 1,201,775
		Total	74,269,556
Dakota	191	Burnsville	\$63,225,315
	252	Cannon Falls	258,406

**Education Aids by County and by School District  
2010/2011 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Dakota cont.)	192	Farmington	51,201,568
	200	Hastings	30,285,643
	199	Inver Grove Heights	28,314,998
	194	Lakeville	63,711,311
	659	Northfield	4,215,037
	195	Randolph	3,387,435
	196	Rosemount-Apple Valley-Eagan	213,194,332
	6	South St. Paul	25,646,519
	197	West St. Paul-Mendota Hts.-Eagan charters	35,645,315 13,219,406
		Total	532,305,286
Dodge	756	Blooming Prairie	\$631,281
	531	Byron	169,372
	203	Hayfield	3,486,183
	204	Kasson-Mantorville	14,924,260
	2172	Kenyon-Wanamingo	28,343
	255	Pine Island	624,154
	2125	Triton	8,602,794
		Total	28,466,387
Douglas	206	Alexandria	\$29,928,993
	207	Brandon Public Schools	1,871,477
	208	Evansville	887,189
	2149	Minnewaska	85,365
	213	Osakis	3,476,305
	547	Parkers Prairie	1,547,165
	2342	West Central Area charters	968,832 602,312
		Total	39,367,637
Faribault	242	Alden-Conger	\$19,958
	2860	Blue Earth Area	9,603,838
	2536	Granada Huntley-East Chain	367,024
	2835	Janesville-Waldorf-Pemberton	1,439
	2135	Maple River Schools	1,291,614
	2134	United South Central	4,777,115
		Total	16,060,988
Fillmore	227	Chatfield Public	\$3,359,098
	2198	Fillmore Central	4,235,282
	2137	Kingsland	4,765,449
	229	Lanesboro	2,498,712
	499	Leroy	716,177
	238	Mabel-Canton	2,092,975
	239	Rushford-Peterson	4,264,873
	858	St. Charles	5,019
	534	Stewartville	332,616

**Education Aids by County and by School District  
2010/2011 School Year**

County	School District No.	School District Name	Education Aid
(Fillmore cont.)		Total	22,270,202
Freeborn	241	Albert Lea	\$28,638,578
	242	Alden-Conger	4,580,712
	492	Austin	1,085,578
	756	Blooming Prairie	670,356
	2886	Glenville-Emmons	2,970,804
	497	Lyle	166,780
	2168	N.R.H.E.G.	1,923,636
	2134	United South Central	1,149,852
		Total	41,186,296
Goodhue	252	Cannon Falls	\$8,031,610
	656	Faribault	3,213
	253	Goodhue	4,394,971
	200	Hastings	31,690
	2172	Kenyon-Wanamingo	5,843,428
	813	Lake City	2,766,042
	659	Northfield	251,909
	255	Pine Island	3,573,987
	195	Randolph	405,235
	256	Red Wing	21,505,383
	2125	Triton	63,162
	2805	Zumbrota-Mazeppa	5,375,134
		Total	52,245,764
Grant	261	Ashby	\$1,032,651
	852	Campbell-Tintah	4,986
	208	Evansville	165,480
	264	Herman-Norcross	1,086,666
	2342	West Central Area	4,247,075
		Total	6,536,858
Hennepin	11	Anoka-Hennepin	\$67,175,688
	271	Bloomington	83,332,767
	286	Brooklyn Center	22,817,105
	877	Buffalo	8,051,842
	879	Delano	5,972,223
	272	Eden Prairie	71,772,833
	273	Edina	60,252,034
	728	Elk River	19,147,985
	270	Hopkins	58,755,554
	1	Minneapolis	357,178,342
	276	Minnetonka	50,034,106
	278	Orono	19,622,158
	279	Osseo	171,871,743
	280	Richfield	36,175,524
	281	Robbinsdale	96,407,638
	883	Rockford	7,031,376
	282	St. Anthony-New Brighton	7,904,710

**Education Aids by County and by School District  
2010/2011 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Hennepin cont.)	283	St. Louis Park	34,644,987
	110	Waconia	5,054,285
	111	Watertown-Mayer	1,906,368
	284	Wayzata	75,147,264
	277	Westonka	16,014,904
		charters	153,635,126
Total			1,429,906,562
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Houston	299	Caledonia	\$6,178,434
	294	Houston	13,312,087
	300	La Crescent-Hokah	9,237,787
	238	Mabel-Canton	54,647
	239	Rushford-Peterson	322,095
	297	Spring Grove	2,428,468
		charters	932,435
Total			32,465,952
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Hubbard	31	Bemidji	\$4,367,472
	115	Cass Lake-Bena	3,717,117
	306	Laporte	2,283,190
	821	Menahga	271,965
	308	Nevis	4,167,567
	309	Park Rapids	10,048,536
	25	Pine Point	890,743
	113	Walker-Hackensack-Akeley	928,861
Total			26,675,449
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Isanti	314	Braham	\$3,700,087
	911	Cambridge-Isanti	36,240,478
	728	Elk River	4,583
	912	Milaca	67,421
	332	Mora	1,802
	138	North Branch	2,812,039
	333	Ogilvie	253,812
	477	Princeton	3,611,925
	15	St. Francis	2,959,043
Total			49,651,189
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Itasca	32	Blackduck	\$26,622
	317	Deer River	7,501,797
	318	Grand Rapids	29,578,250
	316	Greenway	8,902,260
	319	Nashwauk-Keewatin	5,267,402
		charters	1,323,592
Total			52,599,923
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Jackson	513	Brewster	\$335,615

**Education Aids by County and by School District  
2010/2011 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Jackson cont.)	330	Heron Lake-Okabena	2,830,713
	2895	Jackson County	9,144,838
	2448	Martin County West	20,492
	173	Mountain Lake	133,508
	516	Round Lake	272,137
	177	Windom	948,150
		Total	13,685,452
Kanabec	314	Braham	\$1,114,031
	2580	East Central	228,067
	2165	Hinckley-Finlayson	409,852
	473	Isle	239,005
	912	Milaca	120,196
	332	Mora	13,220,624
	333	Ogilvie	4,323,128
	578	Pine City	3,369
		Total	19,658,272
Kandiyohi	2396	A.C.G.C.	\$4,023,821
	2364	Belgrade-Brooten-Elrosa	1,108,497
	2534	Bird Island-Olivia-Lake Lillian	552,530
	775	Kerkhoven-Murdock-Sunburg	1,099,340
	2180	M.A.C.C.R.A.Y.	1,783,870
	345	New London-Spicer	10,378,703
	741	Paynesville	474,680
	815	Prinsburg	232,341
	2890	Renville County West	436,361
	347	Willmar	35,034,769
		Total	55,124,912
Kittson	2683	Greenbush-Middle River	\$9,297
	2171	Kittson Central	2,849,463
	356	Lancaster	1,768,911
	2358	Tri-County	1,964,999
		Total	6,592,669
Koochiching	361	International Falls	\$9,928,702
	36	Kelliher	25,486
	362	Littlefork-Big Falls	3,095,970
	707	Nett Lake	0
	363	South Koochiching	4,623,191
	2142	St. Louis County	18,218
		Total	17,691,567
Lac qui Parle	891	Canby	\$190,534
	378	Dawson-Boyd	4,150,715
	2853	Lac Qui Parle Valley	3,162,305

**Education Aids by County and by School District  
2010/2011 School Year**

County	School District No.	School District Name	Education Aid
(Lac qui Parle cont.)	129	Montevideo	866,641
	2903	Ortonville Area	710,484
	2190	Yellow Medicine	24,437
	Total		9,105,117
Lake	381	Lake Superior	\$8,710,897
	Total		8,710,897
Lake of the Woods	390	Lake of the Woods	\$4,808,017
	690	Warroad	998,074
	Total		5,806,091
Le Sueur	716	Belle Plaine	\$65,136
	391	Cleveland	2,708,650
	392	Le Center	4,913,404
	2397	Le Sueur-Henderson	5,999,286
	77	Mankato	613,732
	394	Montgomery-Lonsdale	4,480,010
	721	New Prague Area	5,684,617
	508	St. Peter	3,388,168
	2143	Waterville-Elysian-Morristown charters	4,278,463 1,141,022
	Total		33,272,489
Lincoln	891	Canby	\$297,526
	402	Hendricks	1,080,899
	403	Ivanhoe	1,472,233
	404	Lake Benton	1,285,274
	414	Minneota	140,335
	2902	R.T.R.	2,216,110
Total		6,492,377	
Lyon	2167	Lakeview	\$3,337,113
	415	Lynd	1,374,093
	413	Marshall	18,721,485
	635	Milroy	52,385
	414	Minneota	3,515,724
	2902	R.T.R.	1,626,283
	2904	Tracy Area	3,857,752
Total		32,484,835	
McLeod	2159	Buffalo Lake-Hector	\$863,774
	2365	G.F.W.	536,898
	2859	Glencoe-Silver Lake	12,394,735
	2687	Howard Lake-Waverly-Winsted	1,928,615

**Education Aids by County and by School District  
2010/2011 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(McLeod cont.)	423	Hutchinson	21,416,150
	424	Lester Prairie	2,689,288
	465	Litchfield	3,349
		charters	3,107,968
		Total	42,940,777
Mahnomen	601	Fosston	\$782,724
	432	Mahnomen	5,761,919
	435	Waubun	1,666,411
		charters	1,136,338
		Total	9,347,391
Marshall	561	Goodridge	\$352,644
	2683	Greenbush-Middle River	1,363,283
	447	Grygla	1,356,175
	441	Marshall County	3,915,475
	682	Roseau	15,759
	2856	Stephen-Argyle Central	3,404,803
	564	Thief River Falls	504,007
	2358	Tri-County Schools	498,493
	2176	Warren-Alvarado-Oslo	3,261,449
		Total	14,672,088
Martin	2860	Blue Earth Area	\$17,430
	836	Butterfield	138,402
	2752	Fairmont Area	13,495,719
	2536	Granada Huntley-East Chain	1,698,197
	2895	Jackson County Central	1,931
	2448	Martin County West	5,795,955
	840	St. James	150,079
	458	Truman	1,897,906
		Total	23,195,619
Meeker	2396	A.C.G.C.	\$2,465,729
	876	Annandale	14,053
	466	Dassel-Cokato	9,303,811
	463	Eden Valley-Watkins	2,858,554
	423	Hutchinson	689,106
	739	Kimball	1,073,144
	465	Litchfield	13,467,912
	741	Paynesville	713,203
		Total	30,585,511
Mille Lacs	473	Isle	\$2,745,932
	912	Milaca	12,196,553
	333	Ogilvie	85,139
	480	Onamia	4,163,238



**Education Aids by County and by School District  
2010/2011 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Mille Lacs cont.)	477	Princeton	8,224,674
		Total	27,415,536
Morrison	181	Brainerd	\$4,849
	51	Foley	653,570
	738	Holdingford	175,780
	482	Little Falls	19,509,461
	2753	Long Prairie-Grey Eagle	52,386
	740	Melrose	1,938
	912	Milaca	510,811
	480	Onamia	1,175,471
	484	Pierz	8,809,985
	116	Pillager	945,022
	485	Royalton	4,859,896
	2170	Staples-Motley	3,297,056
	486	Swanville	1,154,913
	487	Upsala	3,183,310
		Total	44,334,448
Mower	492	Austin	\$38,303,044
	756	Blooming Prairie	733,901
	495	Grand Meadow	2,912,877
	203	Hayfield	2,181,985
	2137	Kingsland	159,428
	499	Leroy	1,662,418
	497	Lyle	1,917,359
	500	Southland	4,530,609
	534	Stewartville	1,628,505
		Total	54,030,127
Murray	581	Edgerton	\$146,438
	505	Fulda	2,564,159
	2169	Murray County Central	6,268,828
	2689	Pipestone Area	29,491
	2902	R.T.R.	146,792
	2904	Tracy Area	2,254,950
	2898	Westbrook-Walnut Grove	626,882
		Total	12,037,541
Nicollet	2365	G.F.W.	\$486,939
	2397	Le Sueur-Henderson	154,294
	77	Mankato	15,270,110
	88	New Ulm	2,781,917
	507	Nicollet	2,632,193
	2310	Sibley East	302,432
	508	St. Peter	11,097,577
		Total	32,725,462

**Education Aids by County and by School District  
2010/2011 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
Nobles	511	Adrian	\$4,779,545
	513	Brewster	1,145,601
	581	Edgerton	376,179
	514	Ellsworth	1,194,327
	505	Fulda	876,505
	330	Heron Lake-Okabena	0
	2184	Luverne	143,621
	2169	Murray County Central	18,803
	516	Round Lake	654,543
	518	Worthington	23,000,124
Total			32,189,248
Norman	2854	Ada-Borup	\$4,595,146
	592	Climax	369,050
	599	Fertile-Beltrami	262,711
	432	Mahnomen	140,902
	2215	Norman County East	2,962,387
	2527	Norman County West	2,454,044
	435	Waubun	75,188
Total			10,859,429
Olmsted	531	Byron	\$12,231,794
	227	Chatfield	2,848,754
	533	Dover-Eyota	9,095,824
	203	Hayfield	364,308
	204	Kasson-Mantorville	130,042
	255	Pine Island	4,286,832
	2899	Plainview-Elgin-Millville	1,027,651
	535	Rochester	121,455,586
	858	St. Charles	354,183
	534	Stewartville	11,678,479
	2805	Zumbrota-Mazeppa charters	5,216 4,464,056
Total			167,942,725
Otter Tail	261	Ashby	\$835,433
	146	Barnesville	24,764
	542	Battle Lake	3,310,519
	786	Bertha-Hewitt	881,208
	207	Brandon	10,017
	846	Breckenridge	4,026
	852	Campbell-Tintah	121,736
	22	Detroit Lakes	312,481
	208	Evansville	26,094
	544	Fergus Falls	19,120,650
	23	Frazee-Vergas	1,527,216
	545	Henning	2,771,340
	2889	Lake Park Audubon	76,590
	821	Menahga	41,894
	553	New York Mills	5,321,422

**Education Aids by County and by School District  
2010/2011 School Year**

County	School District No.	School District Name	Education Aid
(Otter Tail cont.)	547	Parkers Prairie	2,757,874
	548	Pelican Rapids	6,334,967
	549	Perham	11,145,006
	850	Rothsay	817,154
	820	Sebeka	847,338
	550	Underwood	4,268,546
	2155	Wadena-Deer Creek	2,897,443
	2342	West Central Area	30,479
Total			63,484,195
Pennington	561	Goodridge	\$1,856,624
	627	Oklee	368,001
	628	Plummer	60,422
	630	Red Lake Falls	3,241
	564	Thief River Falls	15,213,045
Total			17,501,332
Pine	314	Braham	\$647,183
	2580	East Central	6,358,196
	2165	Hinckley-Finlayson	7,038,737
	97	Moose Lake	2,131,513
	578	Pine City	12,745,159
	139	Rush City	478,238
	577	Willow River charters	3,371,374 178,853
Total			32,949,254
Pipestone	581	Edgerton	\$2,155,507
	404	Lake Benton	5,203
	2689	Pipestone Area	9,406,650
	2902	R.T.R.	581,081
Total			12,148,442
Polk	2311	Clearbrook-Gonvick	\$251,609
	592	Climax	1,125,948
	593	Crookston	10,366,053
	595	East Grand Forks	13,472,943
	599	Fertile-Beltrami	3,848,906
	600	Fisher	2,049,974
	601	Fosston	5,059,150
	627	Oklee	203,937
	630	Red Lake Falls	94,963
	2176	Warren-Alvarado-Oslo	905,592
2609	Win-E-Mac	3,532,813	
Total			40,911,888
Pope	206	Alexandria	\$70,495

**Education Aids by County and by School District  
2010/2011 School Year**

County	School District No.	School District Name	Education Aid
(Pope cont.)	2364	Belgrade-Brooten-Elrosa	900,251
	777	Benson	383,218
	611	Cyrus	296,678
	768	Hancock	391,922
	2149	Minnewaska	9,904,048
	213	Osakis	2,428
	743	Sauk Centre	4,917
	2342	West Central Area charters	250,399 762,201
	Total		12,966,557
	Ramsey	621	Mounds View
622		North St. Paul-Maplewood	49,287,320
623		Roseville	54,387,719
282		St. Anthony-New Brighton	5,450,857
625		St. Paul	400,098,121
624		White Bear Lake charters	46,885,246 95,017,364
Total		730,510,985	
Red Lake	593	Crookston	\$2,157
	627	Oklee	1,503,324
	628	Plummer	1,575,680
	630	Red Lake Falls	3,581,637
	564	Thief River Falls	45,661
	2609	Win-E-Mac	51,800
Total		6,760,260	
Redwood	2754	Cedar Mountain	\$2,670,571
	635	Milroy	617,723
	2884	Red Rock Central	1,811,727
	2897	Redwood Falls Area	8,182,434
	85	Springfield	731,969
	2904	Tracy Area	202,831
	640	Wabasso	3,453,345
	2898	Westbrook-Walnut Grove	1,499,620
	2190	Yellow Medicine charters	55,341 384,715
Total		19,610,277	
Renville	2534	Bird Island-Olivia-Lake Lillian	\$4,977,683
	2159	Buffalo Lake-Hector	3,631,452
	2754	Cedar Mountain	1,086,649
	2365	G.F.W.	1,632,877
	423	Hutchinson	136,174
	2180	M.A.C.C.R.A.Y.	114,930
	2897	Redwood Falls Area	859,970
	2890	Renville County West	3,901,354
	2190	Yellow Medicine	187,643

**Education Aids by County and by School District  
2010/2011 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Renville cont.)		Total	16,528,733
Rice	656	Faribault	\$32,985,345
	2172	Kenyon-Wanamingo	223,216
	763	Medford	1,079,770
	394	Montgomery-Lonsdale	3,540,461
	721	New Prague Area	3,208,320
	659	Northfield	24,207,769
	829	Waseca	29,996
	2143	Waterville-Elysian-Morristown charters	1,780,471 5,938,158
		Total	72,993,508
Rock	581	Edgerton	\$176,289
	514	Ellsworth	235,192
	671	Hills-Beaver Creek	2,905,528
	2184	Luverne	9,318,234
	2689	Pipestone Area	632,663
		Total	13,267,905
Roseau	676	Badger	\$1,940,754
	2683	Greenbush-Middle River	2,990,934
	447	Grygla	199,202
	682	Roseau	10,204,512
	2358	Tri-County	61,401
	690	Warroad	8,176,273
		Total	23,573,076
St. Louis	695	Chisholm	\$5,903,566
	94	Cloquet	1,229,489
	709	Duluth	76,620,500
	696	Ely	4,102,796
	2154	Eveleth-Gilbert	8,655,685
	698	Floodwood	2,980,175
	700	Hermantown	14,835,110
	701	Hibbing	18,689,665
	381	Lake Superior	2,289,569
	2711	Mesabi East	6,718,847
	712	Mountain Iron-Buhl	5,043,043
	707	Nett Lake	1,421,095
	704	Proctor	12,812,536
	2142	St. Louis County	18,591,121
	706	Virginia charters	12,823,844 17,985,663
		Total	210,702,704
Scott	716	Belle Plaine	\$9,232,808
	271	Bloomington	0

**Education Aids by County and by School District  
2010/2011 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Scott cont.)	191	Burnsville	18,454,918
	717	Jordan	11,998,247
	194	Lakeville	16,818,288
	2397	Le Sueur-Henderson	64,598
	721	New Prague Area	16,961,341
	719	Prior Lake-Savage Area	48,675,270
	720	Shakopee	52,677,015
		charters	1,722,919
<b>Total</b>			<b>176,605,403</b>
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Sherburne	726	Becker	\$18,629,579
	727	Big Lake	25,634,109
	728	Elk River	50,318,821
	51	Foley	426,005
	882	Monticello	3,114,870
	477	Princeton	12,586,490
	742	St. Cloud	12,016,120
		charters	5,577,275
<b>Total</b>			<b>128,303,269</b>
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Sibley	716	Belle Plaine	\$1,120,671
	2159	Buffalo Lake-Hector	312,062
	2365	G.F.W.	4,158,014
	2859	Glencoe-Silver Lake	798,808
	2397	Le Sueur-Henderson	2,274,958
	108	Norwood	134,857
	2310	Sibley East	9,264,127
		charters	1,339,638
<b>Total</b>			<b>19,403,134</b>
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Stearns	745	Albany	\$12,220,130
	876	Annandale	1,428,842
	2364	Belgrade-Brooten-Elrosa	3,511,637
	463	Eden Valley-Watkins	3,844,932
	738	Holdingford	7,012,228
	739	Kimball	4,070,314
	2753	Long Prairie-Grey Eagle	25,922
	740	Melrose	10,794,266
	2149	Minnewaska	2,360
	741	Paynesville	6,668,989
	750	Rocori	14,928,335
	485	Royalton	4,080
	748	Sartell-St. Stephen	24,328,325
	743	Sauk Centre	5,568,447
	742	St. Cloud	66,754,460
	487	Upsala	163,021
		charters	3,268,826
<b>Total</b>			<b>164,595,116</b>

**Education Aids by County and by School District  
2010/2011 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
Steele	756	Blooming Prairie	\$3,291,656
	2172	Kenyon-Wanamingo	25,431
	763	Medford	4,459,547
	2168	N.R.H.E.G.	2,385,937
	761	Owatonna	37,938,311
	2125	Triton	42,312
	829	Waseca	15,795
		Total	48,158,990
Stevens	771	Chokio-Alberta	\$1,222,277
	2888	Clinton-Graceville-Beardsley	0
	611	Cyrus	133,687
	768	Hancock	1,625,493
	264	Herman-Norcross	85,934
	2853	Lac Qui Parle Valley	1,715
	769	Morris	7,565,380
	2342	West Central Area	35,541
		Total	10,670,027
Swift	777	Benson	\$7,243,387
	768	Hancock	54,057
	775	Kerkhoven-Murdock	2,930,832
	2853	Lac Qui Parle Valley	2,396,769
	769	Morris	5,097
		Total	12,630,142
Todd	786	Bertha-Hewitt	\$3,067,463
	787	Browerville	4,278,287
	2759	Eagle Valley	2,526,148
	482	Little Falls	7,857
	2753	Long Prairie-Grey Eagle	8,901,616
	740	Melrose	518,455
	213	Osakis	2,866,112
	743	Sauk Centre	2,090,345
	2170	Staples-Motley	4,404,208
	486	Swanville	1,679,057
	487	Upsala	29,112
	818	Verndale	487,369
	2155	Wadena-Deer Creek	15,765
		Total	30,871,794
Traverse	801	Browns Valley	\$1,166,759
	852	Campbell-Tintah	267,914
	771	Chokio-Alberta	2,728
	2888	Clinton-Graceville-Beardsley	466,367
	264	Herman-Norcross	49,986
	803	Wheaton Area	3,587,730
		Total	5,541,484

**Education Aids by County and by School District  
2010/2011 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
Wabasha	253	Goodhue	\$209,314
	813	Lake City	6,273,179
	2899	Plainview-Elgin-Millville	9,353,471
	535	Rochester	289,529
	811	Wabasha-Kellogg	4,750,175
	861	Winona Area	80,811
	2805	Zumbrota-Mazeppa	2,258,573
Total			23,215,053
Wadena	821	Menahga	\$4,405,650
	820	Sebek	3,715,940
	2170	Staples-Motley	1,998,782
	818	Verndale	3,766,867
	2155	Wadena-Deer Creek	5,973,635
Total			19,860,875
Waseca	2835	Janesville-Waldorf-Pemberton	\$3,570,855
	2135	Maple River	41,930
	763	Medford	27,267
	2168	N.R.H.E.G.	2,772,842
	761	Owatonna	10,010
	75	St. Clair	3,762
	2134	United South Central	28,098
	829	Waseca	15,044,026
	2143	Waterville-Elysian-Morristown charters	447,388 1,203,610
Total			23,149,787
Washington	2144	Chisago Lakes	\$1,116,779
	831	Forest Lake	27,544,606
	200	Hastings	4,082,852
	832	Mahtomedi	23,399,986
	622	North St. Paul-Maplewood	42,897,955
	833	South Washington	123,845,790
	834	Stillwater	61,977,118
	624	White Bear Lake charters	11,311,606 19,084,514
Total			315,261,206
Watsonwan	836	Butterfield	\$1,909,676
	81	Comfrey	179,802
	837	Madelia	3,627,480
	173	Mountain Lake	7,023
	840	St. James	8,857,293
	458	Truman	690,253
Total			15,271,526



**Education Aids by County and by School District  
2010/2011 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
Wilkin	146	Barnesville	\$653,683
	846	Breckenridge	6,011,390
	852	Campbell-Tintah	958,676
	544	Fergus Falls	2,028
	850	Rothsay	916,714
	Total		8,542,491
Winona	227	Chatfield	\$9,564
	294	Houston	1,211,591
	300	La Crescent-Hokah	1,272,855
	857	Lewiston-Altura	5,808,556
	2899	Plainview-Elgin-Millville	320,824
	239	Rushford-Peterson	499,919
	858	St. Charles	6,663,292
	861	Winona Area	27,038,621
		charters	3,018,585
Total			45,843,807
Wright	876	Annandale	\$10,918,259
	877	Buffalo	34,962,193
	466	Dassel-Cokato	7,705,244
	879	Delano Public	10,173,115
	728	Elk River	18,704,318
	2859	Glencoe-Silver Lake	0
	2687	Howard Lake-Waverly-Winsted	5,776,336
	881	Maple Lake	7,637,575
	882	Monticello	29,253,174
	883	Rockford	3,662,349
	742	St. Cloud	2,609,137
	885	St. Michael-Albertville	37,671,663
	111	Watertown-Mayer	1,055,150
		charters	1,111,388
Total			171,239,901
Yellow Medicine	891	Canby	\$3,958,422
	378	Dawson-Boyd	109,475
	402	Hendricks	1,101
	2167	Lakeview	1,330,802
	414	Minneota	179,487
	129	Montevideo	532,636
	2897	Redwood Falls Area	6,191
	2190	Yellow Medicine	5,601,797
		charters	2,548,313
Total			14,268,225

**State Total: \$6,728,023,608**

## 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**	\$6,530,688,752	94.7%	\$368,877,642	5.3%	\$6,899,566,394
Sales/Use Tax**	\$3,975,604,917	84.0%	\$758,965,671	16.0%	\$4,734,570,588
Total	\$10,506,293,669	90.3%	\$1,127,843,313	9.7%	\$11,634,136,982

\* Percents added across equal 100 percent.

\*\* Income tax paid by nonresidents is not allocated to Minnesota counties. See page 68 for discussion of estimated sales/use tax amounts not allocated to Minnesota counties.

## Appendix C

### 2010 Personal Income by County<sup>16</sup>

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

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Aitkin	\$498	\$30,741	\$35,097
Anoka	12,758	38,562	48,379
Becker	1,162	35,764	36,591
Beltrami	1,392	31,322	30,821
Benton	1,295	33,682	33,687
Big Stone	215	40,739	41,987
Blue Earth	2,205	34,441	37,000
Brown	970	37,480	37,000
Carlton	1,103	31,172	35,097
Carver	4,964	54,525	48,379
Cass	1,033	36,148	32,460
Chippewa	545	43,842	41,987
Chisago	1,820	33,773	31,755
Clay	2,045	34,656	36,591
Clearwater	250	28,785	30,821
Cook	205	39,694	35,097
Cottonwood	464	39,678	40,438
Crow Wing	2,049	32,791	32,460
Dakota	17,986	45,128	48,379
Dodge	734	36,522	38,973
Douglas	1,330	36,939	36,591
Faribault	604	41,496	37,000
Fillmore	744	35,647	38,973
Freeborn	1,146	36,658	38,973
Goodhue	1,845	39,960	38,973
Grant	245	40,648	36,591
Hennepin	63,234	54,870	48,379
Houston	742	38,997	38,973
Hubbard	627	30,670	30,821
Isanti	1,344	35,539	31,755
Itasca	1,452	32,235	35,097
Jackson	462	44,984	40,438
Kanabec	485	29,866	31,755
Kandiyohi	1,719	40,698	37,688
Kittson	195	42,883	38,319
Koochiching	470	35,278	35,097
Lac qui Parle	346	47,701	41,987
Lake	430	39,600	35,097
Lake of the Woods	125	30,938	30,821
Le Sueur	987	35,645	37,000

<sup>16</sup> Unlike the remainder of the report, 2010 population was used in this table and in the maps on pages 114 and 115 to better reflect 2010 per capita income.

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	\$228	\$38,596	\$40,438
Lyon	1,003	38,772	40,438
McLeod	1,276	34,818	37,688
Mahnomen	165	30,457	30,821
Marshall	373	39,535	38,319
Martin	903	43,336	37,000
Meeker	790	33,900	37,688
Mille Lacs	714	27,344	31,755
Morrison	1,059	31,903	32,460
Mower	1,516	38,712	38,973
Murray	397	45,466	40,438
Nicollet	1,224	37,392	37,000
Nobles	816	38,184	40,438
Norman	285	41,582	38,319
Olmsted	6,584	45,642	38,973
Otter Tail	2,028	35,390	36,591
Pennington	583	41,845	38,319
Pine	839	28,191	31,755
Pipestone	394	41,090	40,438
Polk	1,177	37,245	38,319
Pope	442	40,244	36,591
Ramsey	21,951	43,156	48,379
Red Lake	128	31,397	38,319
Redwood	659	41,064	40,438
Renville	659	41,905	37,688
Rice	2,034	31,711	38,973
Rock	396	40,867	40,438
Roseau	557	35,665	38,319
St. Louis	7,291	36,413	35,097
Scott	5,598	43,084	48,379
Sherburne	2,805	31,692	33,687
Sibley	575	37,746	37,000
Stearns	5,140	34,119	33,687
Steele	1,395	38,129	38,973
Stevens	416	42,791	36,591
Swift	372	37,992	41,987
Todd	738	29,656	32,460
Traverse	169	47,594	36,591
Wabasha	820	37,847	38,973
Wadena	412	29,728	32,460
Waseca	693	36,212	37,000
Washington	11,370	47,744	48,379
Watsonwan	397	35,422	37,000
Wilkin	274	41,674	36,591
Winona	1,720	33,416	38,973
Wright	4,312	34,581	33,687
Yellow Medicine	419	40,178	41,987
<b>Metro</b>	\$137,859	\$48,379	
<b>Nonmetro</b>	\$88,460	\$36,042	
<b>Statewide</b>	\$226,319	\$42,670	

## 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 2011 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 2010 population. State per capita taxes exclude taxes attributed to nonresidents.

		Per Capita (2011 Population)		
		Personal Income	Taxes	Aids/Credits
Northern Regions	Northwest (1)	\$38,356	\$2,175	\$3,142
	Headwaters (2)	30,507	1,691	3,138
	Arrowhead (3)	35,108	2,085	2,778
	West Central (4)	36,434	2,081	2,539
	Five (5)	32,483	1,912	2,608
	East Central (7E)	31,722	2,082	2,301
Southern Regions	Six East (6E)	37,859	2,114	2,508
	Upper MN Valley (6W)	42,377	1,639	3,112
	Central Minnesota (7W)	33,499	2,112	2,145
	Southwest (8)	40,552	2,187	2,826
	Nine (9)	36,965	2,100	2,342
	Southeastern MN (10)	38,849	2,201	2,313
<b>Nonmetro Per Capita</b>		<b>\$35,977</b>	<b>\$2,068</b>	<b>\$2,495</b>
<b>Metro Per Capita</b>		<b>\$47,977</b>	<b>\$3,119</b>	<b>\$2,447</b>
<b>State Per Capita</b>		<b>\$42,444</b>	<b>\$2,634</b>	<b>\$2,469</b>