

**April 2016**

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

**2012 Update**

**Research Department**  
Minnesota House of Representatives

---

The Research Department of the Minnesota House of Representatives is a nonpartisan professional office serving the entire membership of the House and its committees. The department assists all members and committees in developing, analyzing, drafting, and amending legislation.

The department also conducts in-depth research studies and collects, analyzes, and publishes information regarding public policy issues for use by all House members.

**Research Department**  
**Minnesota House of Representatives**  
600 State Office Building, St. Paul, MN 55155  
651-296-6753

**April 2016**

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

**2012 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.

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

Questions may be addressed to **Nina** at 651-296-5204 or **Sean** at [sean.williams@house.mn](mailto:sean.williams@house.mn).

**Megan Jaunich** and **Scott Kulzer** provided graphics, production, and research assistance.

Copies of this publication may be obtained by calling 651-296-6753. This document can be made available in alternative formats for people with disabilities by calling 651-296-6753 or the Minnesota State Relay Service at 711 or 1-800-627-3529 (TTY). Many House Research Department publications are also available on the Internet at: [www.house.mn/hrd/](http://www.house.mn/hrd/).

# Contents

---

<b>Introduction.....</b>	<b>1</b>
<b>1. Current and Historical Data.....</b>	<b>2</b>
Minnesota Counties and Economic Development Regions: Map .....	4
2012 Population Estimates.....	6
<b>Major State Aids .....</b>	<b>7</b>
Education Aid .....	8
Human Services Aid .....	14
Highway Aid .....	20
Local Government Aid (LGA).....	26
Disparity Reduction Aid (DRA) .....	31
County Program Aid .....	32
Community Corrections Funding .....	38
Property Tax Refund - Homeowners .....	43
Property Tax Refund - Renters .....	47
Additional Property Tax Refund (Targeting) .....	51
<b>Property Tax Data .....</b>	<b>53</b>
Market Value Agricultural Credit.....	54
Miscellaneous Property Tax Credits.....	55
Property Values, Levies, and Tax Rates .....	57
<b>Major State Taxes.....</b>	<b>61</b>
Individual Income Tax .....	63
Sales/Use Tax.....	67
Motor Vehicle Sales Tax .....	74
Motor Vehicle Registration Tax .....	79
Motor Fuels Tax (Gas Tax).....	84
Corporate Franchise (Income) Tax .....	88

State General Property Tax .....	93
<b>2. Summary Data .....</b>	<b>97</b>
General Explanation of Tables and Example.....	98
Statewide Summary: Tables 2-1 and 2-2 .....	101
Metro/Nonmetro Data: Tables 2-3 and 2-4.....	105
<b>3. Regional Data .....</b>	<b>109</b>
Total Aids and Credits (Per Capita): Map .....	110
Total Taxes (Per Capita): Map.....	111
Personal Income by County (Per Capita): Map .....	112
Personal Income by Economic Development Regions (Per Capita): Map .....	113
Table 3      Compares data from each of the 13 economic development regions with statewide data (13 separate tables).....	114
<b>4. County Data .....</b>	<b>127</b>
Table 4      Compares data from each county with statewide data and the economic development region in which the county is located (87 separate tables) .....	128
<b>Appendices .....</b>	<b>215</b>
A.      Education Aids by Home County and by School District, 2011/2012 School Year.....	215
B.      Selected Taxes That Are Not Entirely Allocated To Minnesota Counties .....	236
C.      2011 Personal Income by County .....	237
D.      Personal Income, Taxes, and Aids/Credits by Economic Development Region .....	239

# Introduction

---

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

- **Major State Aids** including education aid, human services aid, highway aid, local government aid (LGA), disparity reduction aid (DRA), county program aid, community corrections funding, property tax refund, and targeting.
- **Property Tax Data** including the market value 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

---

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 2012 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 total 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.

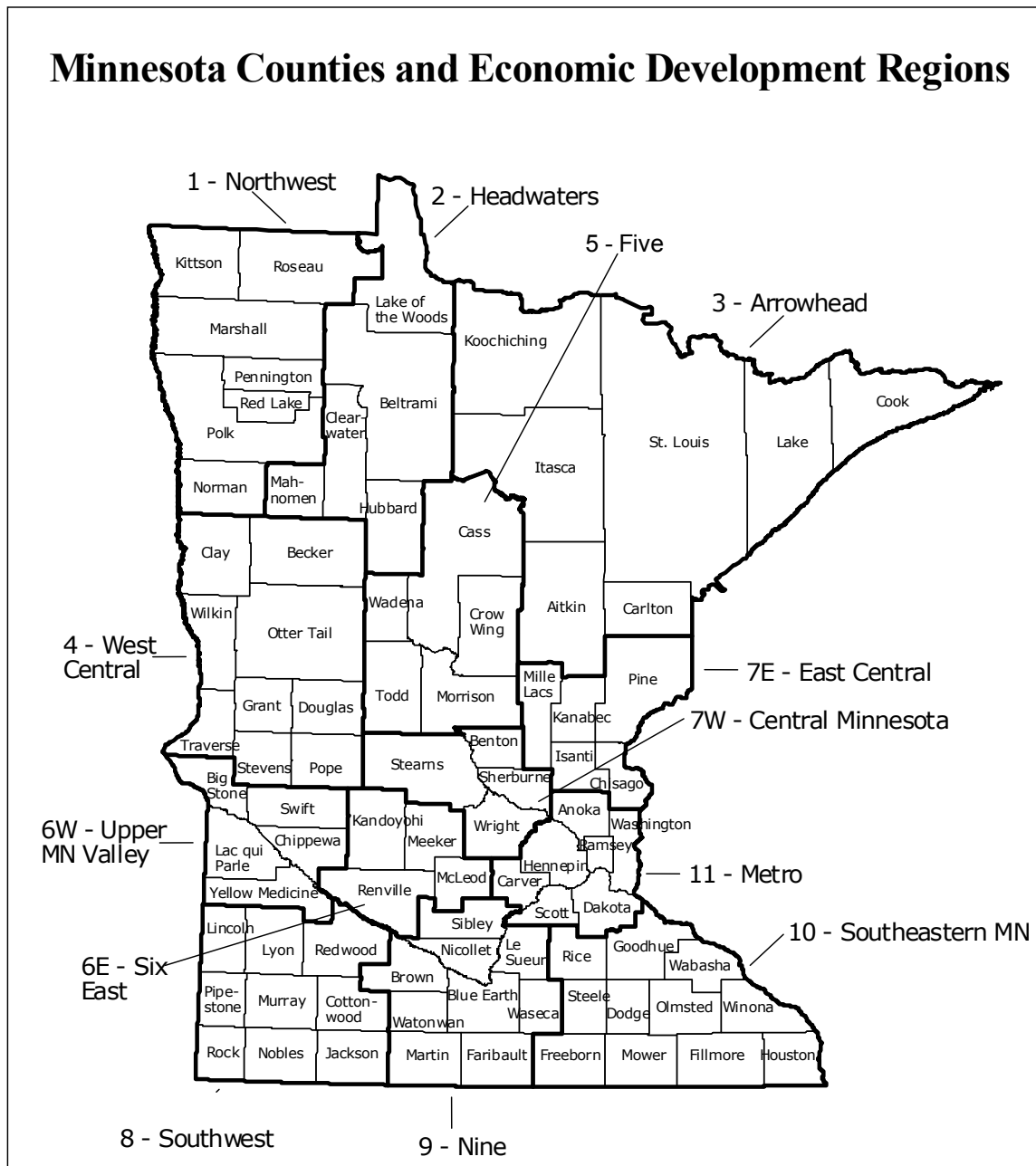
**Maps:** The next two pages contain maps showing the per capita distribution of the aid or tax by **county** for the most recent year and by **economic development region (EDR)** for the most recent year. 2012 population is used to calculate per capita amounts throughout this report, even if 2011 is the most recent year for which data is available for a particular aid or tax. The 2012 population estimates used in this report are from the Minnesota State Demographer.

The counties were grouped by dividing the data 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 its geographic areas. The right-hand column shows a percentage change for the time period presented, calculated using nominal 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 nominal dollars and in constant dollars, adjusted for inflation using the implicit price deflator for state and local government expenditures, as published by the U.S. Bureau of Economic Analysis. This is the only place where amounts presented are adjusted for inflation.



<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 2012 population estimates 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 is available for a particular aid or tax may be 2011 or 2012.

<u>County name</u>	<u>Population</u>	<u>% State Total</u>	<u>County Name</u>	<u>Population</u>	<u>% State Total</u>
Aitkin	15,919	0.3%	Martin	20,477	0.4%
Anoka	336,748	6.3	Meeker	23,056	0.4
Becker	32,973	0.6	Mille Lacs	25,743	0.5
Beltrami	45,325	0.8	Morrison	33,049	0.6
Benton	38,861	0.7	Mower	39,314	0.7
Big Stone	5,164	0.1	Murray	8,573	0.2
Blue Earth	65,089	1.2	Nicollet	33,018	0.6
Brown	25,559	0.5	Nobles	21,474	0.4
Carlton	35,404	0.7	Norman	6,656	0.1
Carver	93,584	1.7	Olmsted	147,123	2.7
Cass	28,350	0.5	Otter Tail	57,297	1.1
Chippewa	12,181	0.2	Pennington	14,075	0.3
Chisago	53,576	1.0	Pine	29,248	0.5
Clay	60,118	1.1	Pipestone	9,394	0.2
Clearwater	8,713	0.2	Polk	31,429	0.6
Cook	5,190	0.1	Pope	10,897	0.2
Cottonwood	11,592	0.2	Ramsey	517,399	9.6
Crow Wing	62,876	1.2	Red Lake	4,086	0.1
Dakota	404,493	7.5	Redwood	15,842	0.3
Dodge	20,237	0.4	Renville	15,389	0.3
Douglas	36,412	0.7	Rice	64,747	1.2
Faribault	14,280	0.3	Rock	9,567	0.2
Fillmore	20,837	0.4	Roseau	15,484	0.3
Freeborn	31,027	0.6	St. Louis	200,024	3.7
Goodhue	46,331	0.9	Scott	133,326	2.5
Grant	5,950	0.1	Sherburne	89,457	1.7
Hennepin	1,180,138	22.0	Sibley	15,118	0.3
Houston	18,839	0.4	Stearns	151,591	2.8
Hubbard	20,359	0.4	Steele	36,299	0.7
Isanti	38,235	0.7	Stevens	9,751	0.2
Itasca	45,199	0.8	Swift	9,609	0.2
Jackson	10,279	0.2	Todd	24,526	0.5
Kanabec	16,011	0.3	Traverse	3,471	0.1
Kandiyohi	42,315	0.8	Wabasha	21,482	0.4
Kittson	4,496	0.1	Wadena	13,778	0.3
Koochiching	13,208	0.2	Waseca	19,229	0.4
Lac qui Parle	7,109	0.1	Washington	243,313	4.5
Lake	10,815	0.2	Watonwan	11,188	0.2
Lake of the Woods	3,976	0.1	Wilkin	6,586	0.1
Le Sueur	27,673	0.5	Winona	51,563	1.0
Lincoln	5,816	0.1	Wright	127,133	2.4
Lyon	25,667	0.5	Yellow Medicine	10,214	0.2
McLeod	36,104	0.7			
Mahnomen	5,504	0.1			
Marshall	9,445	0.2			
			<b>METRO</b>	2,909,001	<b>54.2%</b>
			<b>NONMETRO</b>	2,459,971	<b>45.8%</b>
			<b>STATE TOTAL</b>	<b>5,368,972</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

### 2011/2012 Education Aid: \$6.9 billion

The total education aid for the 2011/2012 school year is \$6,877,989,749. This total includes \$402,132,372 that went to the 154 charter schools that received funding in the 2011/2012 school year. The amounts received by school districts for property tax credits (i.e., 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. 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 2011/2012 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 2007/2008 school year has been reapportioned using the new residential market value apportionment method.

The 2011/2012 education aid total does not include amounts paid to entities other than school districts:

- \$79.7 million to intermediate school districts<sup>1</sup>

---

<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 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.

- \$46.1 million to cooperative school organizations
- \$25.8 million to colleges and universities participating in the postsecondary enrollment options (PSEO) program
- \$20.1 million to Head Start programs
- \$7.8 million to nonprofits operating adult basic education
- \$2.5 million to the Faribault Academies for the Deaf and Blind
- \$1.6 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.

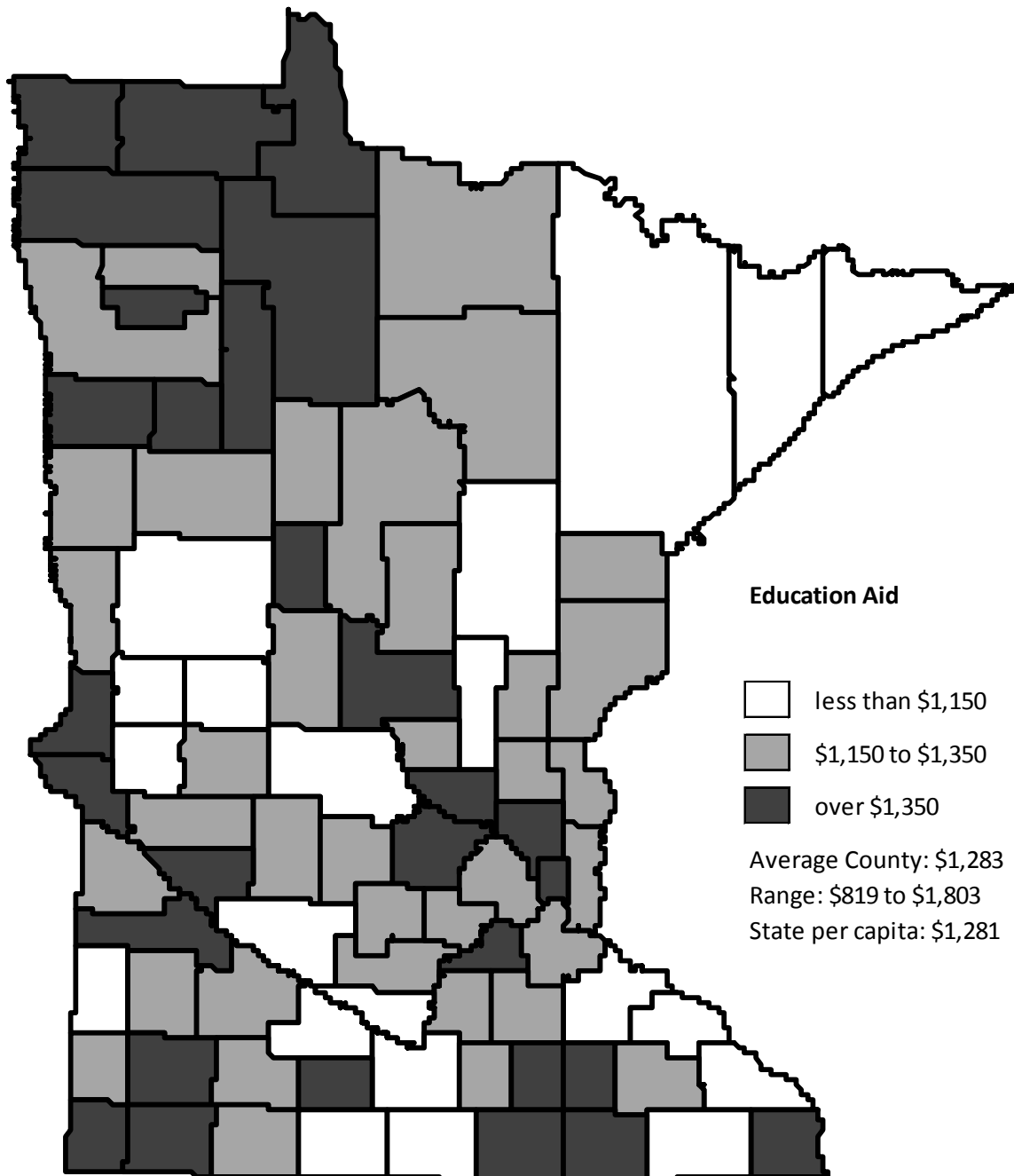
### **Recent Law Changes**

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.

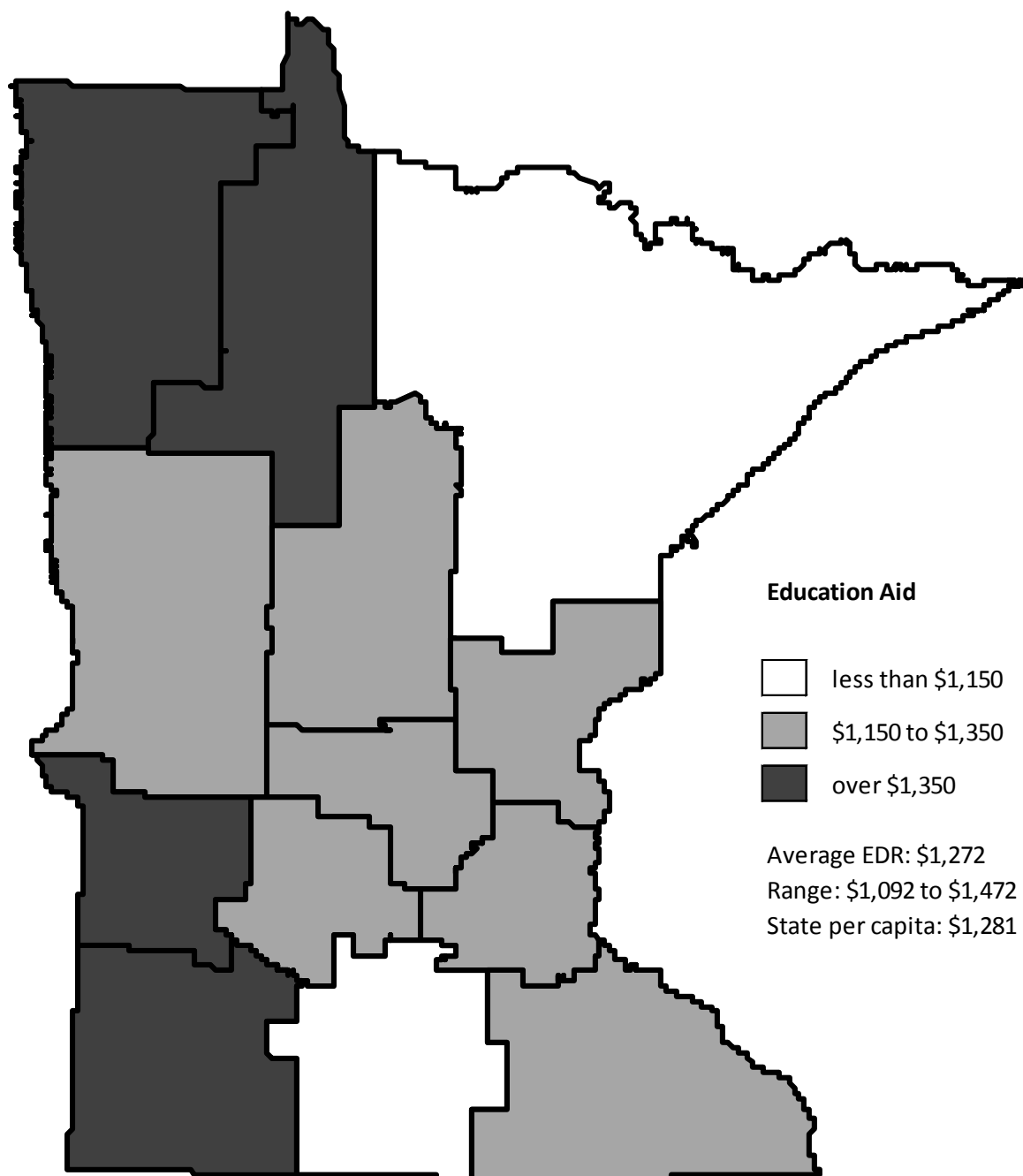
## Education Aid per capita, 2011-2012 by County\*



\* 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, 2011-2012 by Economic Development Region



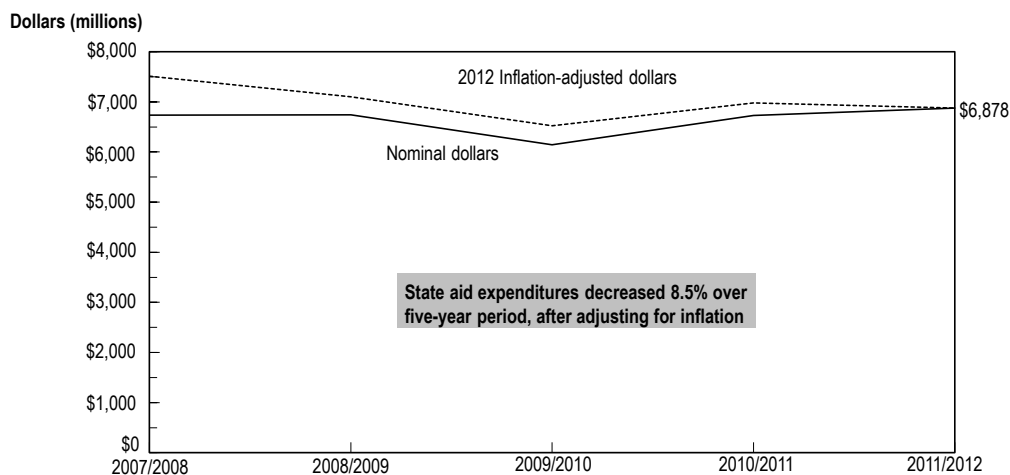
## The Past Five Years of Education Aid

The table 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 the same time period in nominal and constant (inflation-adjusted) dollars.

**Education Aid: 2007/2008 School Year to 2011/2012 School Year**  
Nominal dollars, in thousands

	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	5-Yr. Chg. Aid
<b>State</b>	<b>\$6,732,188</b>	<b>\$6,741,000</b>	<b>\$6,145,177</b>	<b>\$6,728,024</b>	<b>\$6,877,990</b>	<b>2%</b>
<u>Northern Regions</u>						
Northwest (1)	125,978	124,937	111,814	120,871	120,626	-4
Headwaters (2)	121,723	121,417	111,196	121,080	123,435	1
Arrowhead (3)	366,312	364,734	328,502	360,156	363,533	-1
West Central (4)	259,950	259,577	235,590	257,768	264,229	2
Five (5)	212,860	209,864	188,824	207,312	208,172	-2
East Central (7E)	200,353	198,318	176,971	193,245	195,664	-2
<u>Southern Regions</u>						
Six East (6E)	150,253	148,861	135,836	145,180	145,610	-3
Upper MN Valley	65,145	63,471	56,717	60,329	60,147	-8
Central MN (7W)	495,273	499,608	460,902	510,613	526,413	6
Southwest (8)	158,379	160,731	146,373	157,480	160,103	3
Nine (9)	253,748	253,383	229,082	248,843	252,988	0
Southeastern MN (10)	584,894	589,531	536,471	588,819	601,292	3
<b>Total Nonmetro</b>	<b>\$2,994,867</b>	<b>\$2,994,430</b>	<b>\$2,718,278</b>	<b>\$2,971,694</b>	<b>\$3,022,211</b>	<b>1%</b>
<u>Metro Region</u>						
Hennepin County	1,435,626	1,429,970	1,309,909	1,429,907	1,470,716	2
Ramsey County	711,251	721,013	659,088	730,511	746,641	5
Remaining Metro	1,590,445	1,595,586	1,457,902	1,595,912	1,638,422	3
<b>Total Metro</b>	<b>\$3,737,322</b>	<b>\$3,746,570</b>	<b>\$3,426,899</b>	<b>\$3,756,329</b>	<b>\$3,855,778</b>	<b>3%</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

### 2012 Human Services Aid: \$4.8 billion

The state's share of the human services expenditures for calendar year 2012 is \$4,829,753,533.

Type of Program	Amount	Percent
Medical Assistance (MA)	\$3,146,035,734	65.1%
Minnesota Family Investment Program (MFIP)	74,011,238	1.5
General Assistance (GA)	50,499,954	1.0
MinnesotaCare (MNCare)	17,011,196	0.4
Social Services (including CSSA)	1,378,536,872	28.5
<b>Miscellaneous:</b>		
Minnesota Supplemental Assistance	35,902,036	0.7
Group Residential Housing	125,030,289	2.6
Supplemental Nutrition Assistance Program (SNAP)	1,326,697	0.0
Title IV Child Support	1,399,517	0.0
<b>Total</b>	<b>\$4,829,753,533</b>	<b>100.0%</b>

This year's report includes state-paid MinnesotaCare premium subsidies for the first time.<sup>2</sup> The historical table on page 18 has been adjusted to include Minnesota Care for 2008 to 2011 for consistency.

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 2012, MFIP spending in Minnesota totaled \$390.5 million (\$288.3 million federal, \$74.0 million state, \$28.2 million county), and offsetting child support collections totaled \$43.7 million, one-half offset federal costs and one-half offset state costs. Previous years' reports also showed General Assistance Medical Care (GAMC). GAMC ended in 2011, so it will no longer appear.

The human services amounts, other than MinnesotaCare, are not available by county in two cases:

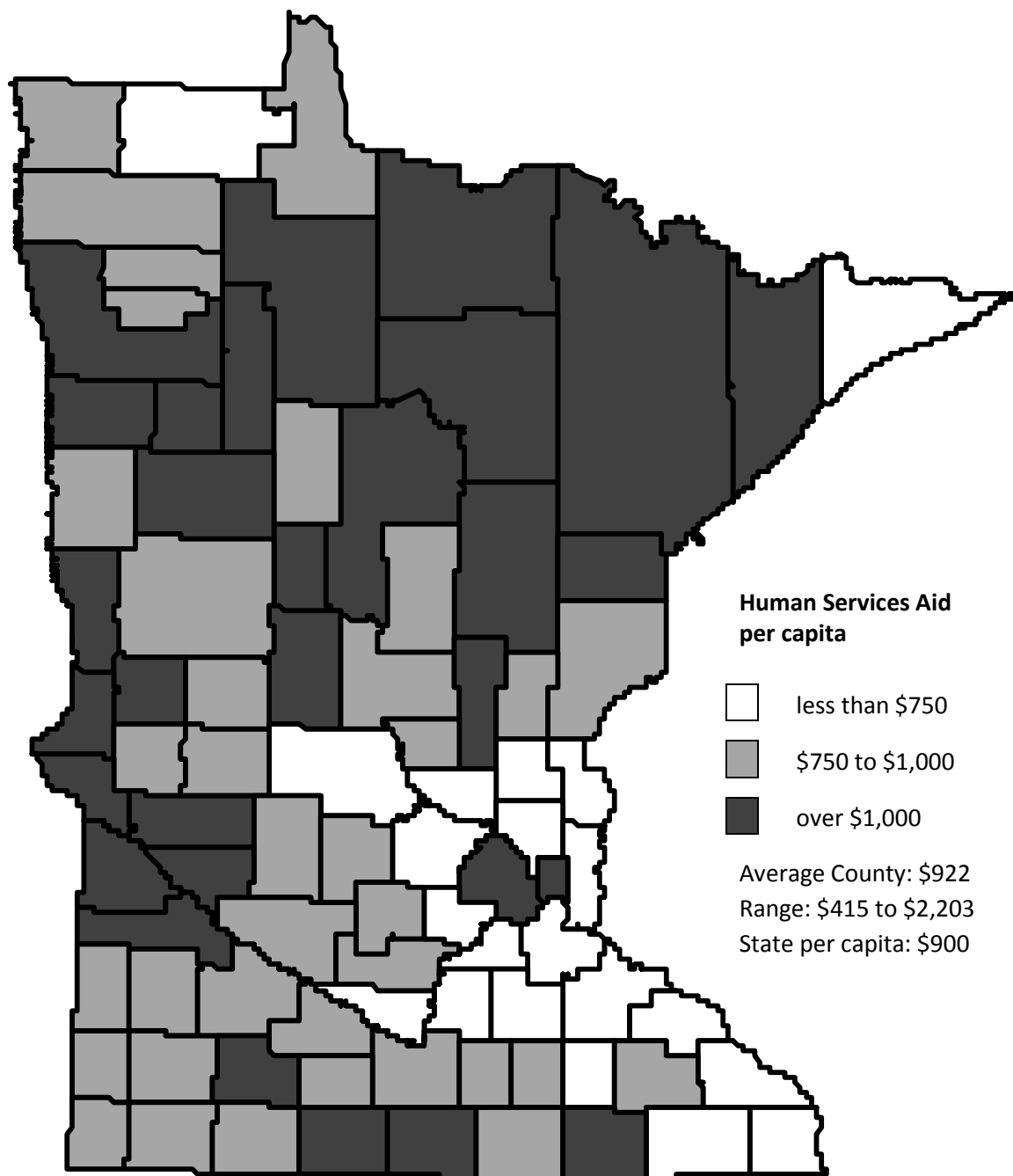
---

<sup>2</sup> A small amount of MinnesotaCare subsidies are not identified by county (\$67,602 in 2012). This amount is included in the state total.

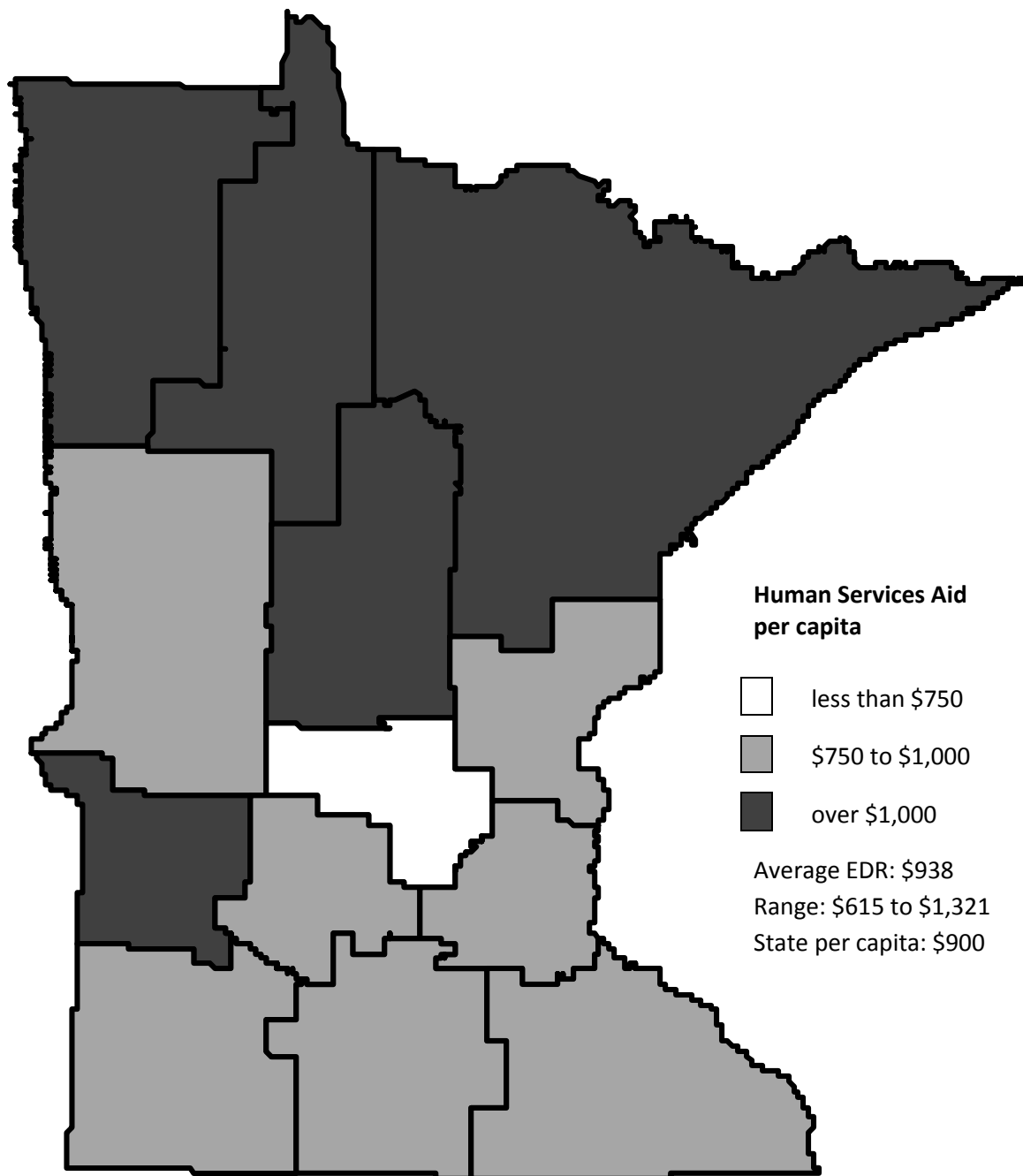
- Southwest Health and Human Services (SWHHS)—Lincoln, Lyon, Murray, and Rock
- Human Service Board—Faribault and Martin

In these two groups, human services aid is administered through a “home” county: Lyon in SWHHS and Faribault in the Human Service Board. The total human service amount for SWHHS is \$44.4 million and for the Human Service Board, \$36.7 million. An amount for these six counties was estimated using population, and this amount appears in the county tables. Human services aid data was obtained from the Department of Human Services, Financial Management Division.

## Human Services Aid per capita, 2012 by County



## Human Services Aid per capita, 2012 by Economic Development Region



## The Past Five Years of Human Services Aid

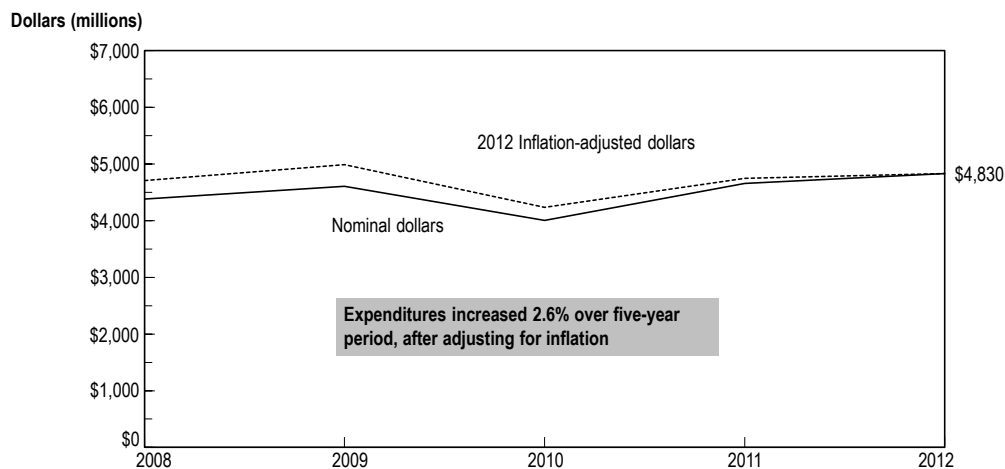
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in nominal and constant (inflation-adjusted) dollars.

### Human Services Aid: Calendar Years 2008 to 2012<sup>3</sup>

Nominal dollars, in thousands

	2008	2009	2010	2011	2012	5-Yr. Chg. Aid
<b>State</b>	<b>\$4,380,645</b>	<b>\$4,605,329</b>	<b>\$4,006,620</b>	<b>\$4,656,110</b>	<b>\$4,829,686</b>	<b>10%</b>
<u>Northern Regions</u>						
Northwest (1)	88,263	89,940	78,447	87,596	87,176	-1
Headwaters (2)	107,361	114,067	96,543	109,137	110,778	3
Arrowhead (3)	353,794	367,556	314,037	359,293	366,552	4
West Central (4)	198,129	205,754	180,204	204,794	210,812	6
Five (5)	152,098	161,944	142,045	164,192	164,806	8
East Central (7E)	122,908	131,730	117,851	132,216	131,673	7
<u>Southern Regions</u>						
Six East (6E)	94,332	97,071	85,509	97,663	98,935	5
Upper MN Valley	48,560	48,860	42,155	48,403	48,683	0
Central MN (7W)	218,542	233,839	212,091	248,786	250,358	15
Southwest (8)	103,483	107,795	94,302	106,510	107,946	4
Nine (9)	174,627	178,495	157,003	179,211	185,656	6
Southeastern MN	353,366	362,932	323,552	364,451	379,026	7
<b>Total Nonmetro</b>	<b>\$2,015,463</b>	<b>\$2,099,985</b>	<b>\$1,843,739</b>	<b>\$2,102,253</b>	<b>\$2,142,400</b>	<b>6%</b>
<u>Metro Region</u>						
Hennepin	1,172,768	1,240,471	1,046,184	1,229,292	1,309,472	12
Ramsey County	575,713	613,194	531,608	639,829	671,676	17
Remaining	616,652	651,594	584,817	684,578	706,138	15
<b>Total Metro</b>	<b>\$2,365,134</b>	<b>\$2,505,259</b>	<b>\$2,162,610</b>	<b>\$2,553,698</b>	<b>\$2,687,286</b>	<b>14%</b>

### Statewide Human Services Aid



House Research Graphics

<sup>3</sup> A small amount of MinnesotaCare subsidies are included in the state totals for 2008 to 2012, but cannot to be identified by county or region; as a result the state total is slightly greater than the sum of the regions.





# Highway Aid

## Program Description

**Highway aid** is the total amount of state aid distributed to counties, cities, and towns for highway purposes. It includes four 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; (3) amounts distributed to towns for town roads and bridges; and (4) amounts distributed to counties from sales taxes on motor vehicle leases. 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), the sales tax on motor vehicle leases, and proceeds from state bonds.

## Aid Amount and Reporting

### 2012 Highway Aid: \$690.2 million

The total state highway aid paid in calendar year 2012 to the counties, cities (i.e., municipal), and towns is shown below by category. Bridge bond funding amounts are the total expenditures made during 2012.

Type of Highway Aid		Amount		Total
<b>County Aid</b>	County State Aid	\$469,471,103		
	County Bridge Bond Funding	25,420,051		
	Motor Vehicle Lease Sales Tax Aid	<u>10,911,001</u>	<b>County</b>	<b>\$505,802,155</b>
<b>Municipal Aid</b>	Municipal State Aid	\$144,682,808		
	Municipal Bridge Bond Funding	<u>3,342,032</u>	<b>Municipal</b>	<b>\$148,024,840</b>
<b>Township Aid</b>	Town Road Account	\$26,570,313		
	Town Bridge Account <sup>4</sup>	9,756,968		
	Town Bridge Bond Funding	<u>0</u>	<b>Township</b>	<b>\$36,327,281</b>
			<b>Total Highway Aid</b>	<b>\$690,154,275</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 2012, the state allocated approximately \$43.7 million to the county turnback

---

<sup>4</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.

account and \$1.0 million to the municipal turnback account. Of these amounts, disbursements from the turnback accounts of \$27.4 million to counties and \$0.9 million to municipalities were used for maintenance. 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, to reallocate a portion of the funds to metropolitan area counties and modify allowable uses of the funds.

The 2008 Legislature also provided for 50 percent of motor vehicle lease sales tax revenues in excess of a base amount<sup>5</sup> to be transferred to the county state aid highway fund, for allocation to metro area counties other than Hennepin and Ramsey. The first year a transfer occurred under this provision was in 2012.

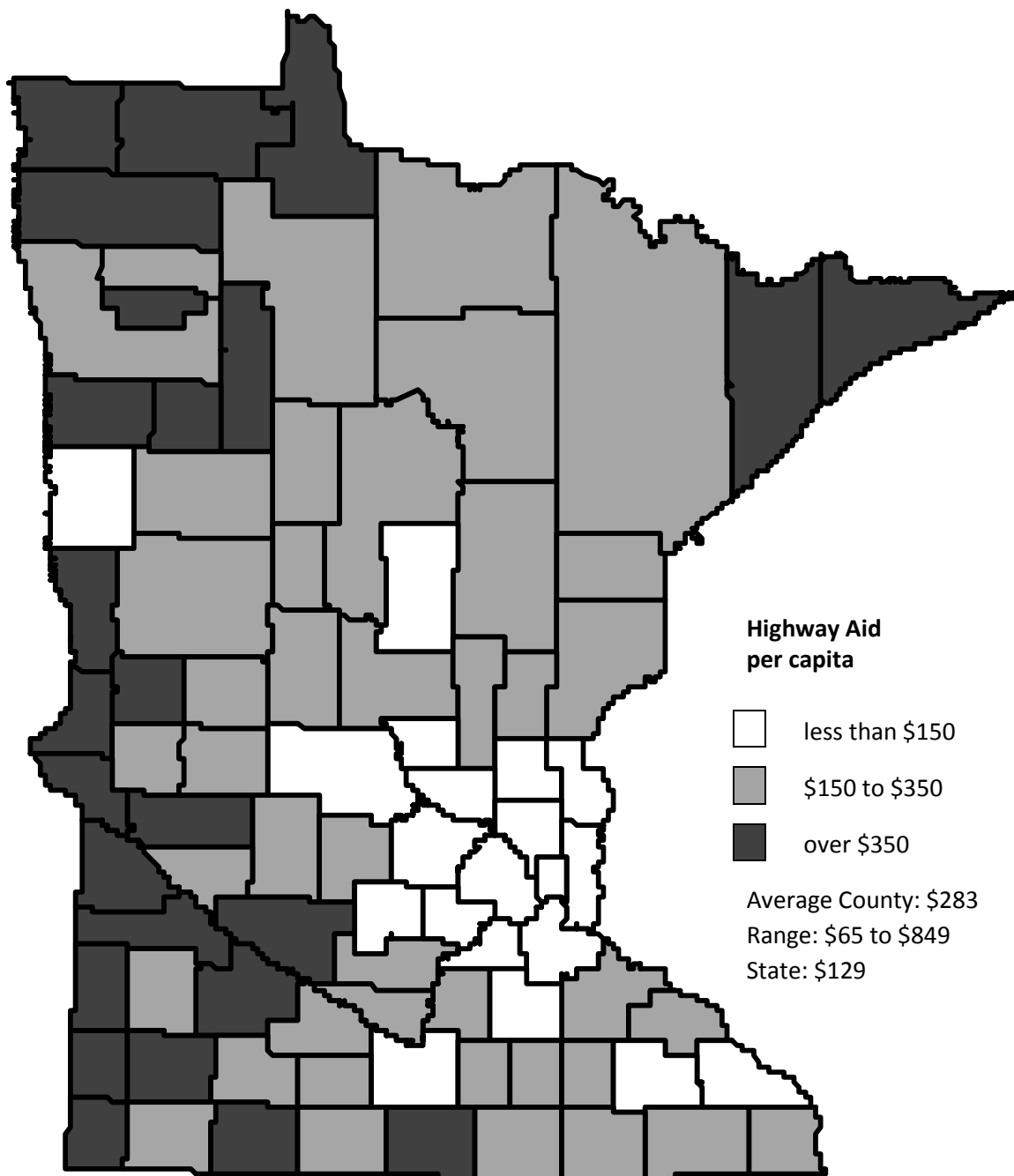
Also in 2008, the legislature modified the mechanism for distributing aid to counties by establishing a second formula to allocate a portion of Highway User Tax Distribution Fund revenues.

The legislature has regularly authorized bonding for local roads and bridges. Authorizations totaled \$10 million in 2009, \$66 million in 2010 (with an additional \$10 million for disaster relief), \$43 million in 2011, and \$40 million in 2012. This report shows local road and bridge bonding amounts in the year the bond funds were expended, which may lag behind when they were authorized.

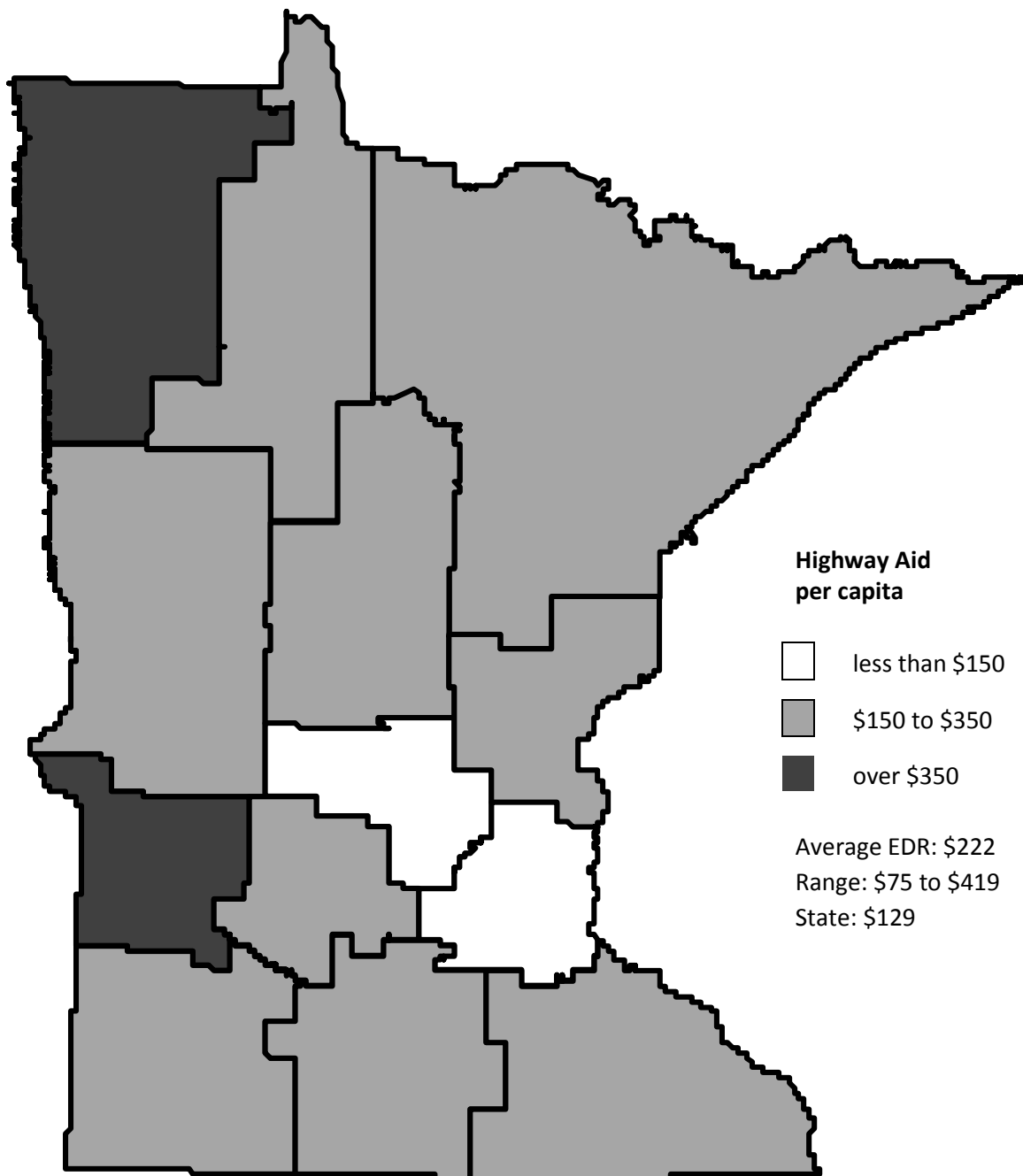
---

<sup>5</sup> The remaining 50 percent over the base amount is transferred the the greater Minnesota transit account.

## Highway Aid per capita, 2012 by County



## Highway Aid per capita, 2012 by Economic Development Region



## The Past Five Years of Highway Aid

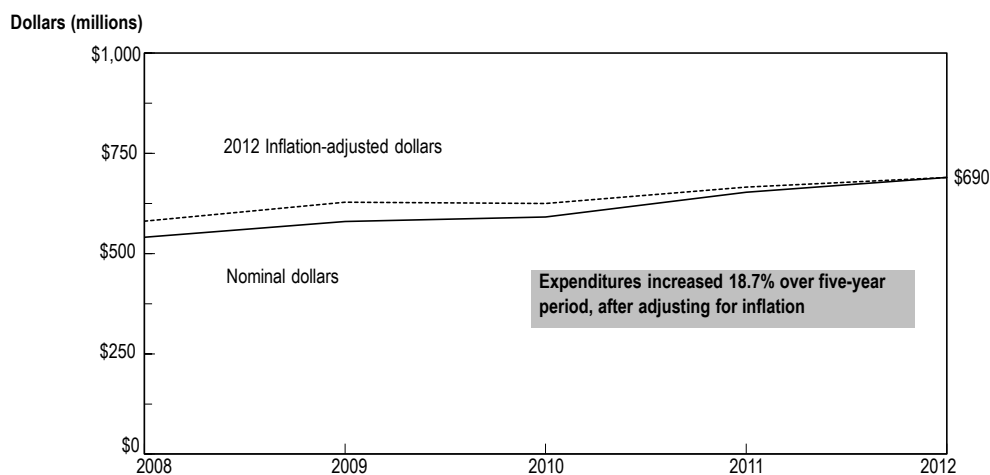
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in nominal and constant (inflation-adjusted) dollars.

### Highway Aid: Calendar Years 2008 to 2012

Nominal dollars, in thousands

	2008	2009	2010	2011	2012	5-Yr. Chg. Aid
<b>State</b>	<b>\$541,026</b>	<b>\$579,749</b>	<b>\$590,755</b>	<b>\$652,552</b>	<b>\$690,154</b>	<b>28%</b>
<u>Northern Regions</u>						
Northwest (1)	32,584	30,317	31,059	34,023	35,922	10
Headwaters (2)	17,819	17,924	17,868	19,102	20,234	14
Arrowhead (3)	54,500	54,689	57,441	64,766	66,268	22
West Central (4)	41,943	40,357	43,415	48,113	50,568	21
Five (5)	22,437	23,030	24,254	25,802	27,011	20
East Central (7E)	20,053	21,303	23,033	24,806	26,658	33
<u>Southern Regions</u>						
Six East (6E)	18,511	18,772	20,069	20,861	22,874	24
Upper MN Valley	15,204	14,984	16,513	16,843	17,931	18
Central MN (7W)	29,071	30,919	33,777	37,764	40,579	40
Southwest (8)	34,241	33,591	35,678	36,770	39,167	14
Nine (9)	39,346	40,879	40,690	45,682	47,519	21
Southeastern MN	60,585	61,858	64,946	73,465	78,202	29
<b>Total Nonmetro</b>	<b>\$386,294</b>	<b>\$388,623</b>	<b>\$408,744</b>	<b>\$447,998</b>	<b>\$472,934</b>	<b>22%</b>
<u>Metro Region</u>						
Hennepin County	59,982	84,800	68,877	83,803	76,520	28
Ramsey County	26,494	30,036	32,868	33,034	35,369	33
Remaining Metro	68,256	76,290	80,265	87,717	105,332	54
<b>Total Metro</b>	<b>\$154,733</b>	<b>\$191,126</b>	<b>\$182,010</b>	<b>\$204,555</b>	<b>\$217,220</b>	<b>40%</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.

The state gives additional aid 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

### 2012 Local Government Aid: \$425.2 million

The 2012 certified LGA total was \$425.2 million. The 2011 Legislature reduced 2012 aid to each city to the lesser of aid paid in 2010 or aid certified in 2011.

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.

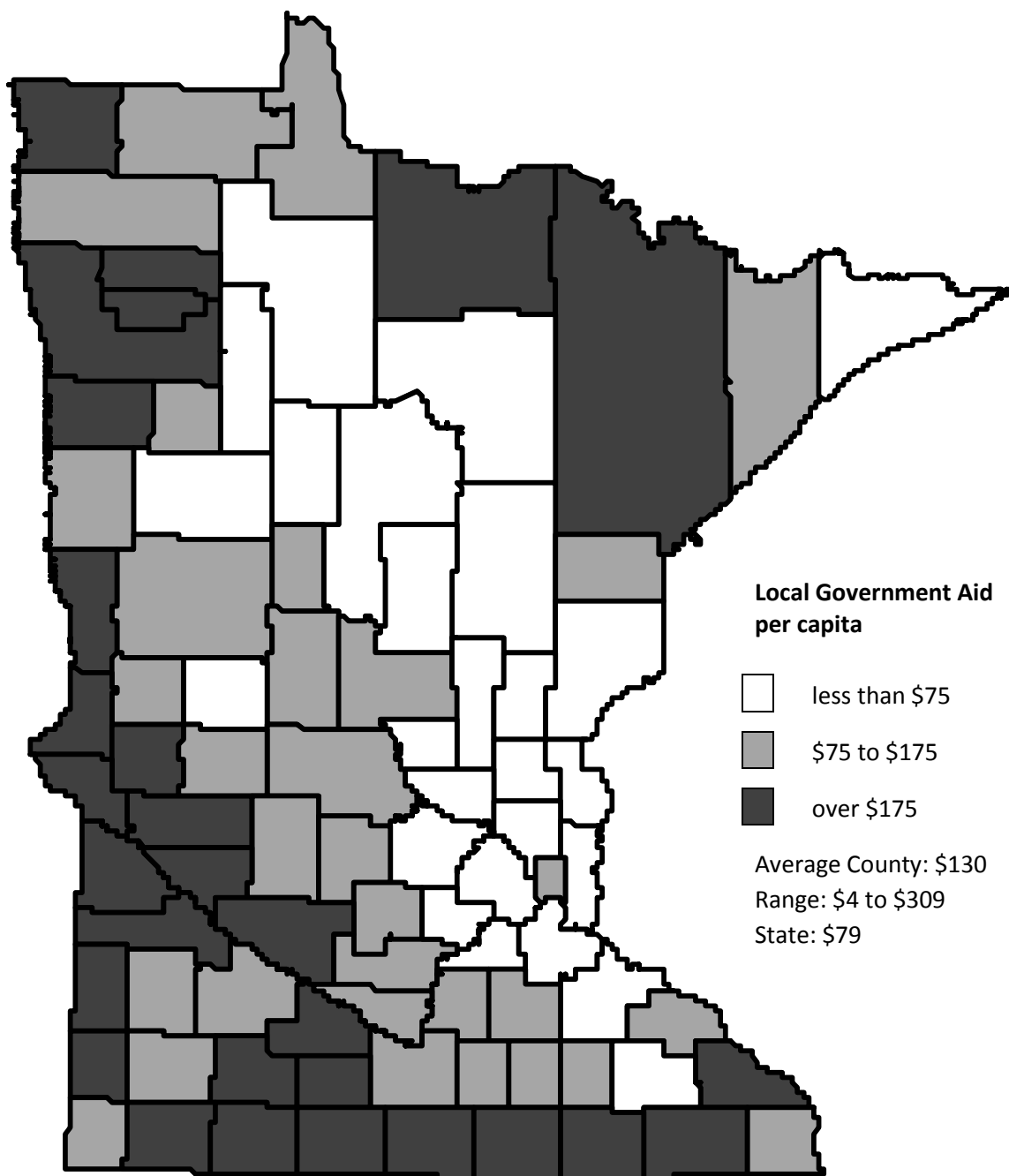


- Beginning with 2009 aids, the extra aid to cities with a population less than 5,000 was increased from \$6 per capita to \$8.50 per capita but moved from the city aid base and included in the LGA formula. A new aid for cities with 5,000 or more in population was added to the formula, based on a city's 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 to 2011.

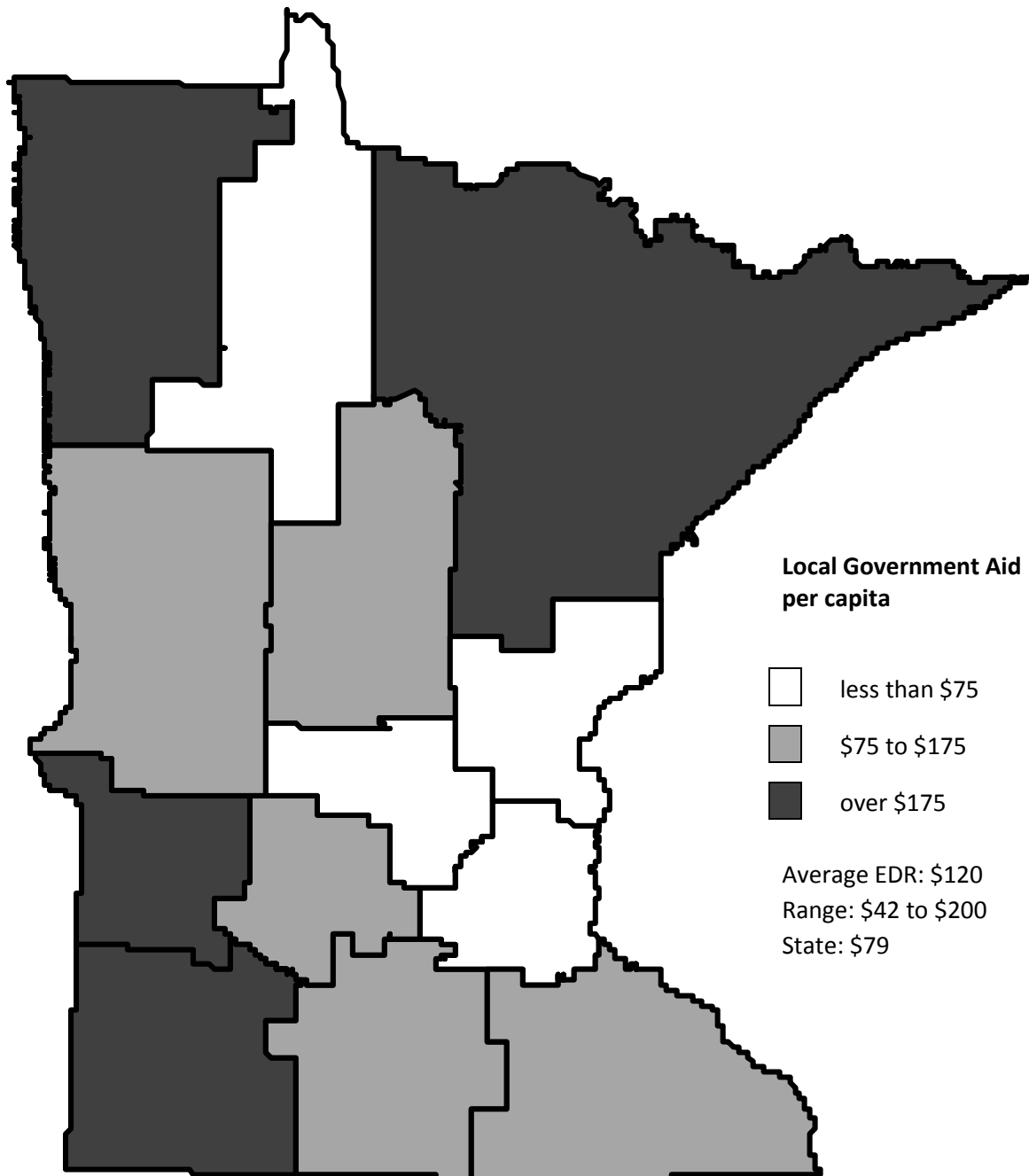
#### **2009 to 2012 aid reductions:**

- 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.
- 2012 LGA payments to each city were reduced to the lesser of:
  - aid paid in 2010, or
  - aid certified in 2011.

## Local Government Aid per capita, 2012 by County



## Local Government Aid per capita, 2012 by Economic Development Region



## The Past Five Years of Local Government Aid

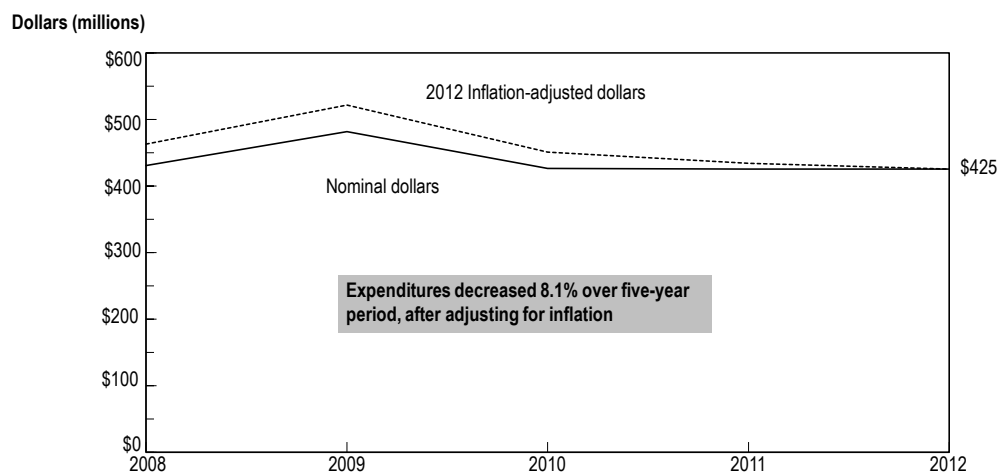
The table below shows the distribution of LGA in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of LGA for that same time period in nominal and constant (inflation-adjusted) dollars.

### Local Government Aid: Calendar Years 2008 to 2012

Nominal dollars, in thousands

	2008	2009	2010	2011	2012	5-Yr. Chg. Aid
<b>State</b>	<b>\$430,639</b>	<b>\$481,522</b>	<b>\$426,438</b>	<b>\$425,345</b>	<b>\$425,238</b>	<b>-1%</b>
<u>Northern Regions</u>						
Northwest (1)	14,540	15,976	15,276	15,189	15,189	4
Headwaters (2)	5,075	5,420	5,155	5,145	5,145	1
Arrowhead (3)	61,284	68,825	64,775	64,650	64,650	5
West Central (4)	25,201	27,565	25,641	25,531	25,531	1
Five (5)	12,685	13,731	12,998	12,927	12,927	2
East Central (7E)	6,753	7,791	6,774	6,762	6,762	0
<u>Southern Regions</u>						
Six East (6E)	15,329	16,367	15,280	15,207	15,207	-1
Upper MN Valley	8,959	9,431	8,917	8,863	8,863	-1
Central MN (7W)	22,460	24,726	20,819	20,791	20,791	-7
Southwest (8)	21,323	22,534	21,503	21,341	21,341	0
Nine (9)	38,711	41,981	39,477	39,375	39,375	2
Southeastern MN	59,338	64,114	56,593	56,586	56,479	-5
<b>Total Nonmetro</b>	<b>\$291,658</b>	<b>\$318,460</b>	<b>\$293,207</b>	<b>\$292,368</b>	<b>\$292,261</b>	<b>0%</b>
<u>Metro Region</u>						
Hennepin County	75,242	88,082	69,635	69,635	69,635	-7
Ramsey County	54,683	63,183	54,996	54,971	54,971	1
Remaining Metro	9,055	11,797	8,600	8,371	8,371	-8
<b>Total Metro</b>	<b>\$138,980</b>	<b>\$163,062</b>	<b>\$133,231</b>	<b>\$132,977</b>	<b>\$132,977</b>	<b>-4%</b>

### Statewide Local Government Aid



# Disparity Reduction Aid (DRA)

## Program Description and Aid Amount and Reporting

### 2012 Disparity Reduction Aid: \$18.4 million

Disparity reduction aid is a state aid program that distributed \$18,372,741 to counties, towns, and school districts in 2012. 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: 2012

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$560	3.0%
	Headwaters (2)	253	1.4
	Arrowhead (3)	10,761	58.6
	West Central (4)	323	1.8
	Five (5)	362	2.0
	East Central (7E)	145	0.8
	Six East (6E)	370	2.0
Southern Regions	Upper MN Valley (6W)	602	3.3
	Central MN (7W)	158	0.9
	Southwest (8)	837	4.6
	Nine (9)	845	4.6
	Southeastern MN (10)	1,790	9.7
<b>Total Nonmetro</b>		<b>\$17,005</b>	<b>92.6%</b>
Metro Region	Hennepin County	740	4.0
	Ramsey County	593	3.2
	Remaining Metro	34	0.2
<b>Total Metro</b>		<b>\$1,367</b>	<b>7.4%</b>
<b>State Total</b>		<b>\$18,373</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

### **2012 County Program Aid: \$161.1 million, after \$36.4 million unallotment**

The total amount of county program aid certified for taxes payable in 2012 was \$161.1 million, after a \$36.4 million reduction in the budget enacted in the 2011 special session. 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)
- County criminal justice aid (CCJA)
- Family preservation aid (FPA)
- Attached machinery aid (AMA)

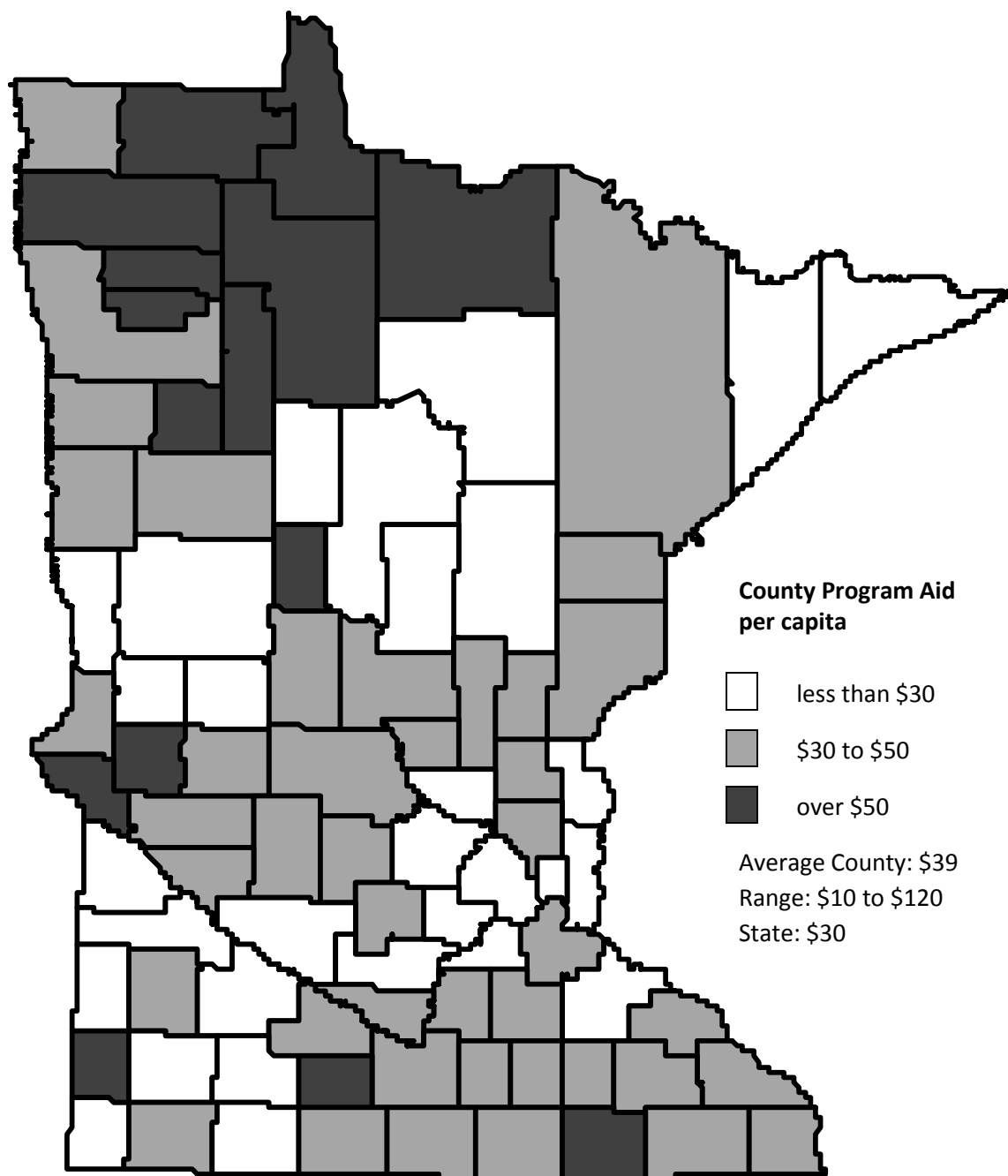
For 2004, approximately \$112 million was distributed based on the distribution formulas of the aid programs that were eliminated, minus the substantial aid cuts enacted during the 2003 legislative session.

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.

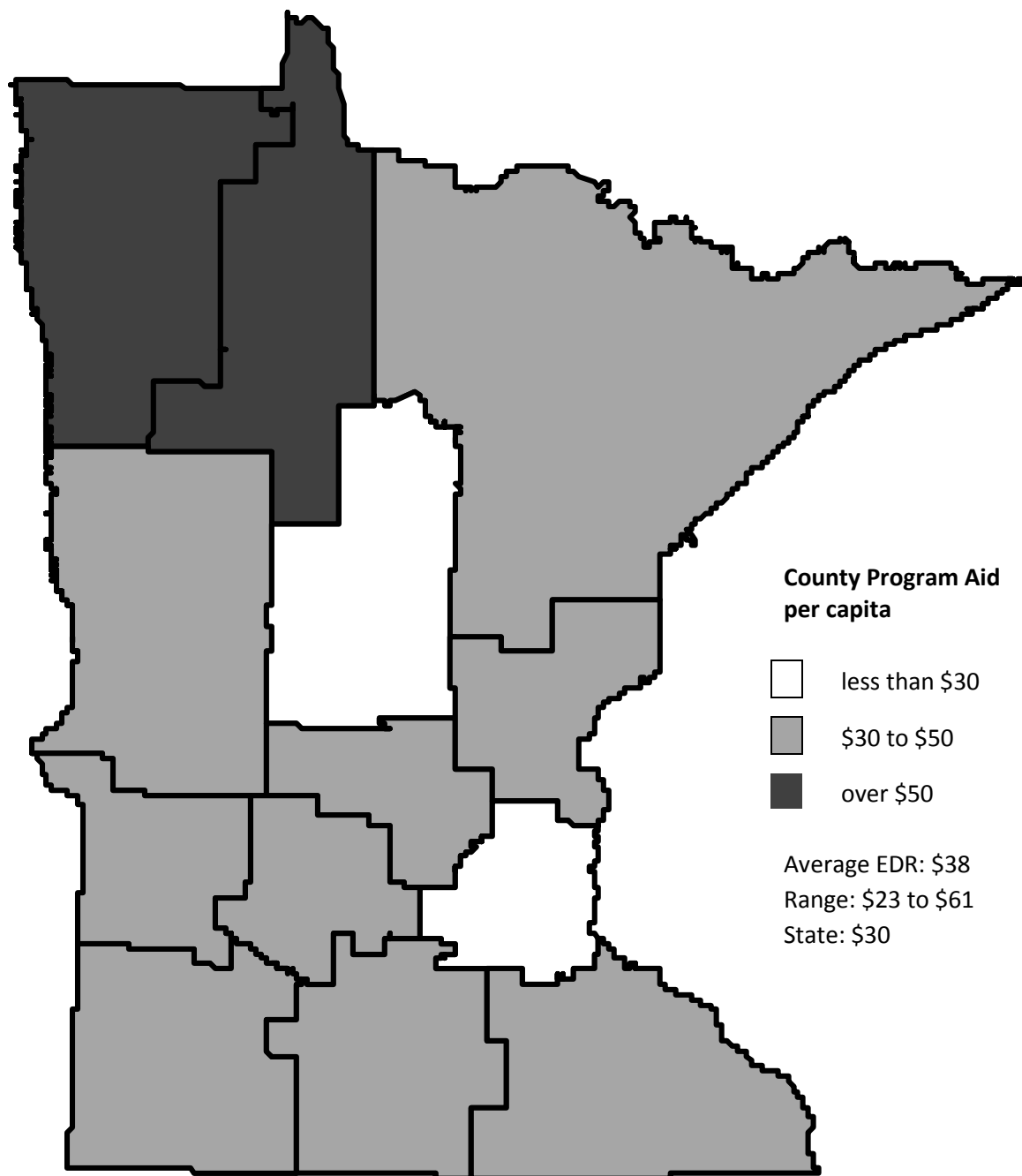
For 2011, the initial allocation was set at \$197.5 million. This was reduced by \$36.4 million to \$161.1 million in the 2011 special session tax law, which also set the 2012 aid amount at the lesser of the amount paid in 2010 or the amount certified in 2011.

## County Program Aid per capita, 2012 by County





## County Program Aid per capita, 2012 by Economic Development Region



## The Past Five Years of County Program Aid

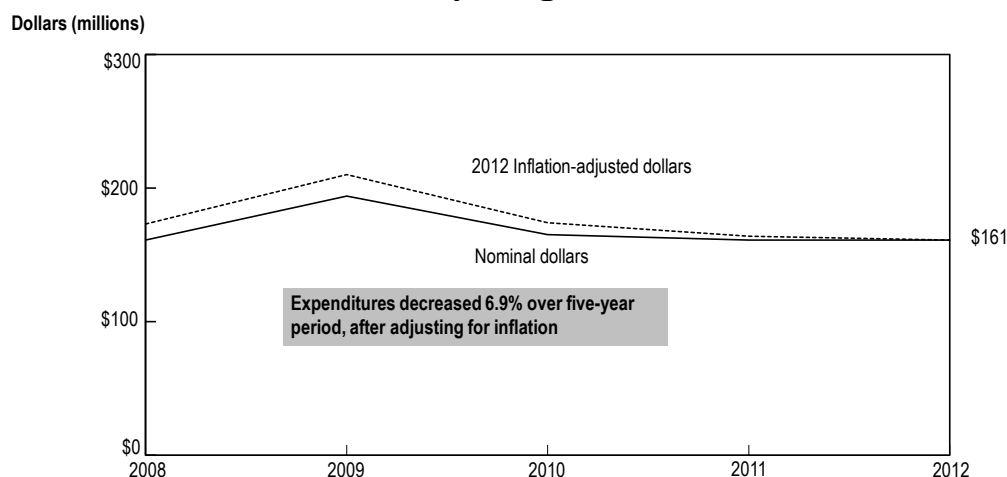
The table below shows the distribution of county program aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of county program aid for that same period in nominal and constant (inflation-adjusted) dollars.

### County Program Aid: Payable Years 2008 to 2012

Nominal dollars, in thousands

	2008	2009	2010	2011	2012	5-Yr. Chg. Aid
<b>State</b>	<b>\$160,970</b>	<b>\$194,283</b>	<b>\$164,935</b>	<b>\$161,106</b>	<b>\$161,106</b>	<b>0%</b>
<u>Northern Regions</u>						
Northwest (1)	5,833	6,567	5,523	4,660	4,660	-20
Headwaters (2)	4,990	5,875	5,597	5,133	5,133	3
Arrowhead (3)	13,706	15,976	13,846	13,825	13,825	1
West Central (4)	8,559	9,757	7,697	7,481	7,481	-13
Five (5)	4,211	5,291	4,287	4,287	4,287	2
East Central (7E)	5,479	6,800	6,300	6,300	6,300	15
<u>Southern Regions</u>						
Six East (6E)	4,332	5,204	4,076	4,076	4,076	-6
Upper MN Valley	2,829	3,199	2,312	1,532	1,532	-46
Central MN (7W)	12,775	15,482	14,135	14,135	14,135	11
Southwest (8)	6,504	7,302	4,587	3,635	3,635	-44
Nine (9)	9,047	10,785	9,115	8,780	8,780	-3
Southeastern MN	19,150	22,768	20,451	20,252	20,252	6
<b>Total Nonmetro</b>	<b>\$97,416</b>	<b>\$115,007</b>	<b>\$97,927</b>	<b>\$94,097</b>	<b>\$94,097</b>	<b>-3%</b>
<u>Metro Region</u>						
Hennepin County	19,491	25,247	18,333	18,333	18,333	-6
Ramsey County	12,279	15,058	12,440	12,440	12,440	1
Remaining Metro	31,784	38,970	36,235	36,235	36,235	14
<b>Total Metro</b>	<b>\$63,554</b>	<b>\$79,276</b>	<b>\$67,009</b>	<b>\$67,009</b>	<b>\$67,009</b>	<b>5%</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 and/or services from one of three basic funding systems: the community corrections act (CCA), county probation officer (CPO), and the Department of Corrections (DOC). For 2012, the counties are funded 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

### 2012 Community Corrections Funding: \$83.9 million

In 2012, the state funding was \$83,944,770.<sup>6</sup> The table below lists the calendar year 2012 statewide total amounts for the various community corrections funding programs.

Program	Amount	Percent
CCA aid	\$37,030,000	44.1%
CPO reimbursement aid	4,848,998	5.8
DOC field services	16,332,003	19.5
Adult felony caseload reduction	956,000	1.1
Caseload/workload reduction	14,319,998	17.1
Intensive supervision	6,652,839	7.9
Enhanced supervision of adult sex offenders	3,804,932	4.5
<b>Total Aid and In-kind Services</b>	<b>\$83,944,770</b>	<b>100.0%</b>

---

<sup>6</sup> An additional \$10.3 million, not included in this report, was distributed for miscellaneous categorical services.

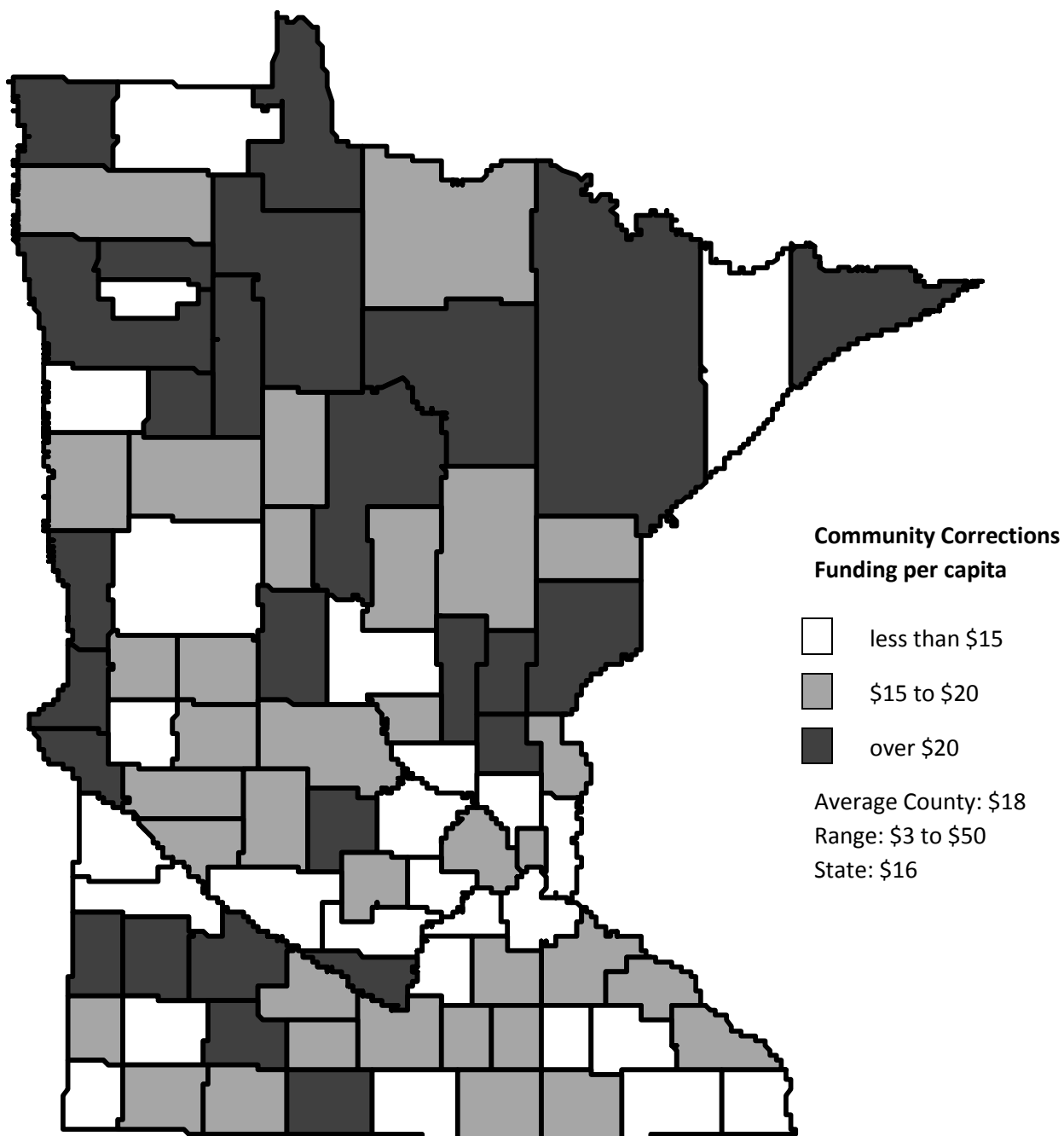
The DOC distributes some adult felony reduction aid, caseload/workload reduction aid, and intensive supervision aid to regional groups of counties. These counties and the DOC regions they belong to are listed in the table below.

<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

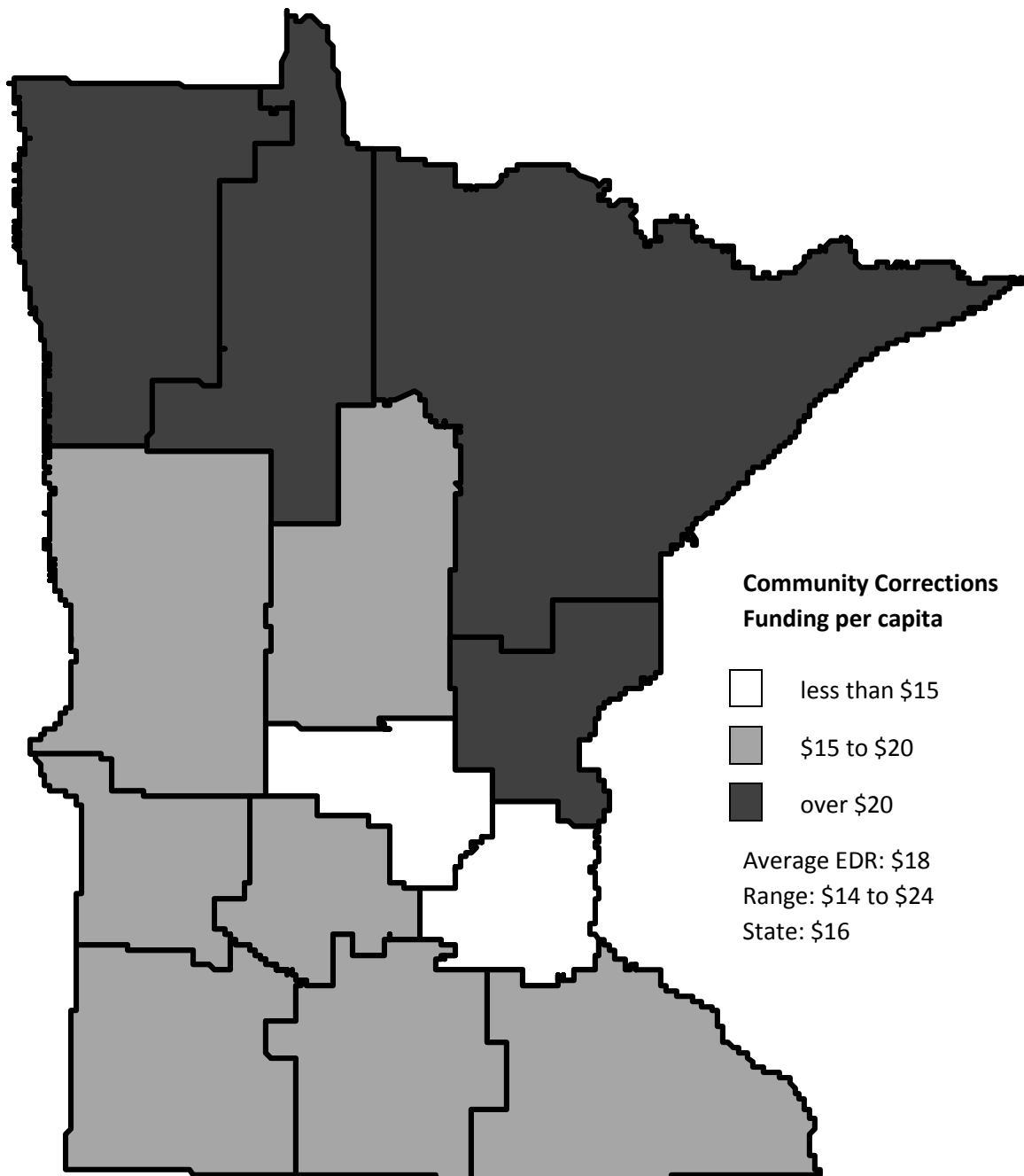
Beginning with the 2009 update of this publication, CCA amounts are apportioned to the individual counties within each region based on a five-year average distribution within the groups of counties of Part I crimes, as reported by the Department of Public Safety. For comparability across years, the historical data on page 40 for 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, 2012 by County



## Community Corrections Funding per capita, 2012 by Economic Development Region



## The Past Five Years of Community Corrections Funding

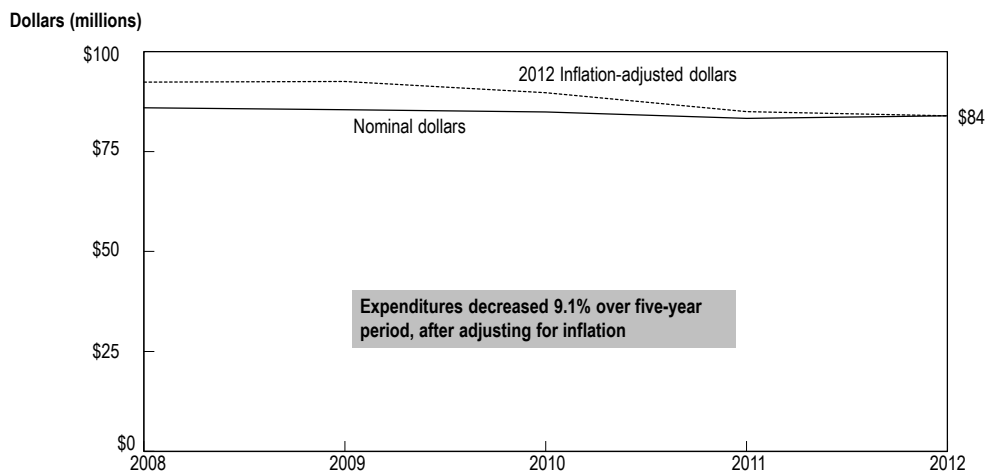
The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in nominal and constant (inflation-adjusted) dollars.

### Community Corrections Funding: Calendar Years 2008 to 2012

Nominal dollars, in thousands

	2008	2009	2010	2011	2012	5-Yr. Chg. Aid
<b>State</b>	<b>\$85,921</b>	<b>\$85,433</b>	<b>\$84,849</b>	<b>\$83,296</b>	<b>\$83,945</b>	<b>-2%</b>
<u>Northern Regions</u>						
Northwest (1)	1,787	1,782	1,801	1,764	1,822	2
Headwaters (2)	1,618	1,543	1,595	1,593	1,993	23
Arrowhead (3)	7,277	7,241	7,125	7,011	7,020	-4
West Central (4)	3,732	3,640	3,773	3,745	3,880	4
Five (5)	2,980	2,954	2,907	2,814	2,768	-7
East Central (7E)	3,309	3,281	3,337	3,310	3,522	6
<u>Southern Regions</u>						
Six East (6E)	1,974	2,002	2,042	2,016	2,042	3
Upper MN Valley	817	810	801	779	772	-6
Central MN (7W)	5,516	5,533	5,510	5,444	5,520	0
Southwest (8)	2,249	2,210	2,231	2,210	2,158	-4
Nine (9)	4,193	4,112	4,080	4,059	4,165	-1
Southeastern MN	7,473	7,615	7,447	7,331	7,428	-1
<b>Total Nonmetro</b>	<b>\$42,925</b>	<b>\$42,722</b>	<b>\$42,648</b>	<b>\$42,076</b>	<b>\$43,090</b>	<b>0%</b>
<u>Metro Region</u>						
Hennepin County	18,309	18,258	18,082	17,594	17,388	-5
Ramsey County	10,148	10,059	9,919	9,804	9,827	-3
Remaining Metro	14,538	14,394	14,200	13,823	13,640	-6
<b>Total Metro</b>	<b>\$42,995</b>	<b>\$42,711</b>	<b>\$42,201</b>	<b>\$41,220</b>	<b>\$40,855</b>	<b>-5%</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

### 2011 Filed 2012 Property Tax Refund: \$293.5 million

Total property tax refunds for 2011 returns filed in 2012 for homeowners is \$293,484,065. These returns are based on 2011 income and property taxes payable in 2012.

Homeowners <sup>7</sup>	Number of Returns (A)	Total Amount (B)	Average Refund (C = B ÷ A)
Senior/Disabled	146,368	\$123,307,766	\$842
Under 65 Years	<u>207,512</u>	<u>170,176,299</u>	<u>820</u>
Total	353,880	\$293,484,065	\$829

## 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.

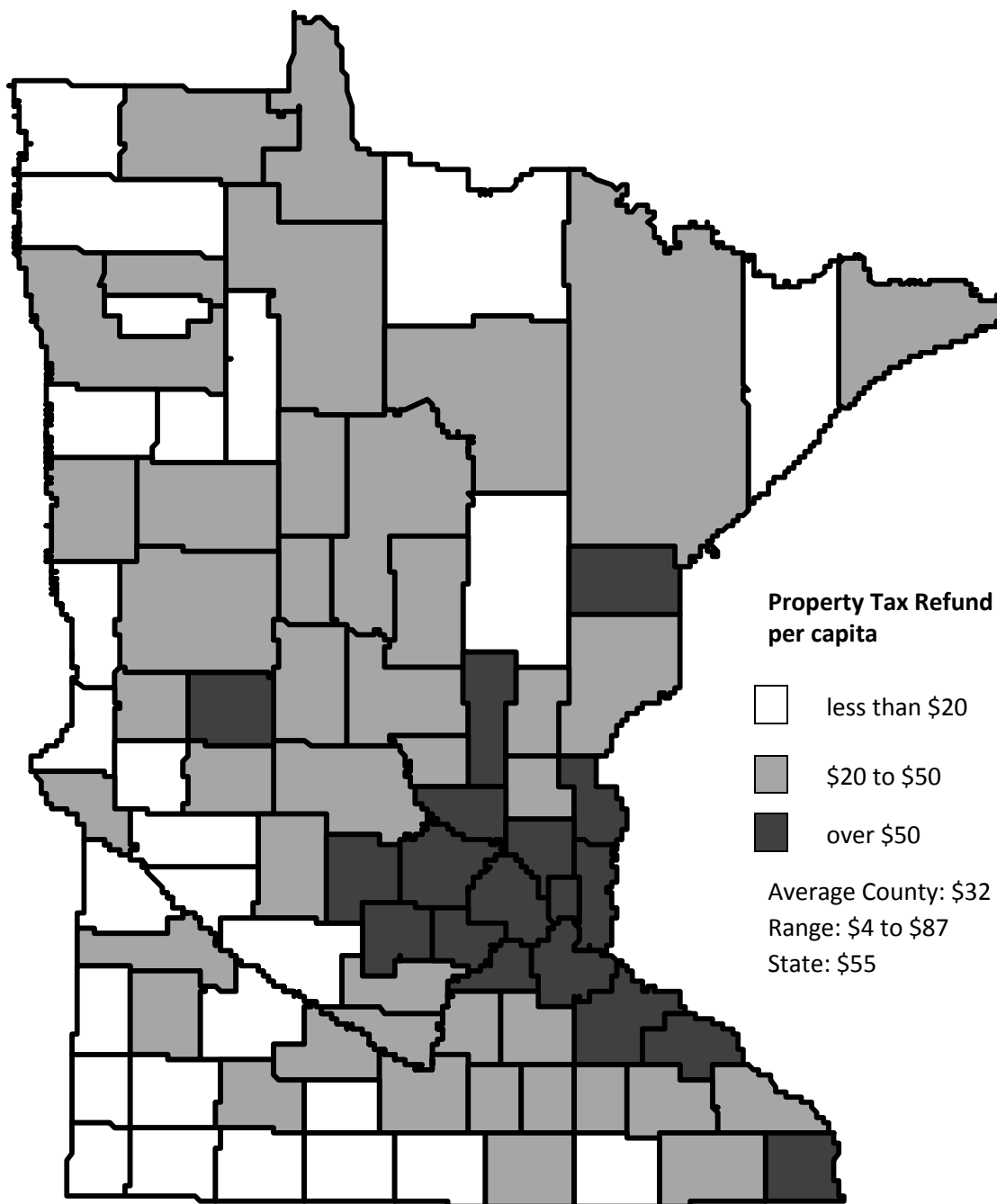
The 2013 Legislature renamed the program to the homestead credit refund and further expanded the program by decreasing the threshold percentages to 2 percent for incomes from \$19,530 to \$65,049, and to 2.5 percent for higher incomes. In addition, the department is required to notify homeowners if available 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 2011 claims. This report apportions these claims to counties based on each county's share of total claims.

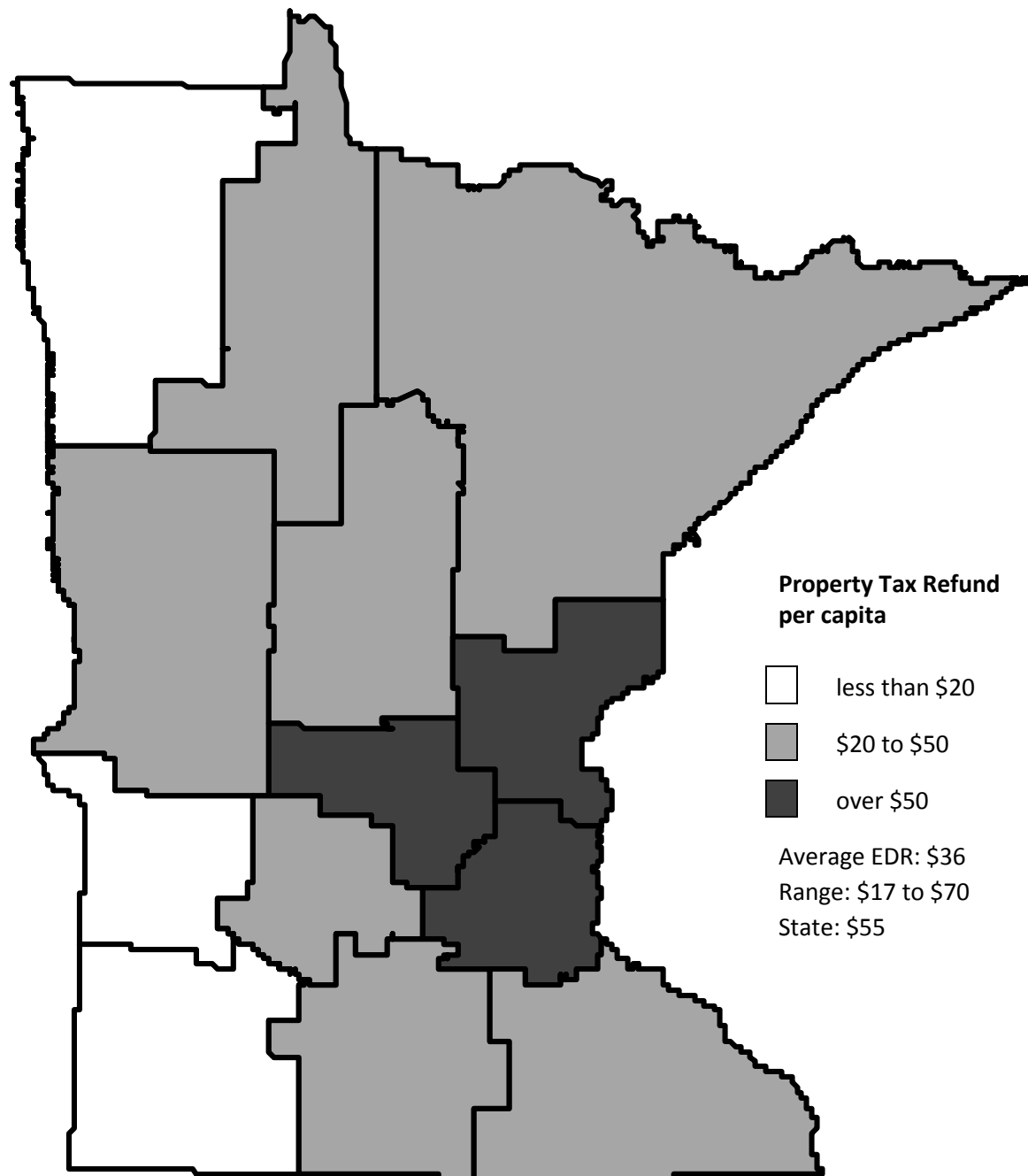
---

<sup>7</sup> Includes claimants who are part-year homeowners and part-year renters for that year's claim.

## Property Tax Refund for Homeowners per capita, 2011 (filed 2012) by County



## Property Tax Refund for Homeowners per capita, 2011 (filed 2012) by Economic Development Region



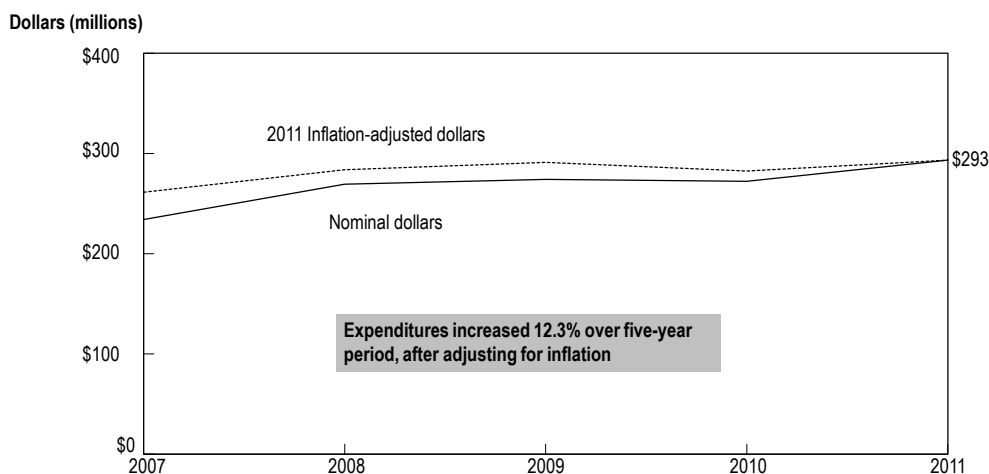
## The Past Five Years of Property Tax Refund for Homeowners

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 nominal 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: 2007 (filed 2008) to 2011 (filed 2012)

Nominal dollars, in thousands						
	2007	2008	2009	2010	2011	5-Yr. Chg. Aid
<b>State</b>	<b>\$234,123</b>	<b>\$269,315</b>	<b>\$273,991</b>	<b>\$272,309</b>	<b>\$293,484</b>	<b>25%</b>
<u>Northern Regions</u>						
Northwest (1)	1,515	1,697	1,555	1,498	1,634	8
Headwaters (2)	1,766	1,925	1,842	1,792	1,926	9
Arrowhead (3)	7,063	8,264	8,738	8,487	10,204	44
West Central (4)	4,925	5,654	5,545	5,883	6,842	39
Five (5)	5,108	5,847	5,696	5,330	5,784	13
East Central (7E)	8,429	9,238	8,980	8,515	9,400	12
<u>Southern Regions</u>						
Six East (6E)	4,037	4,851	5,116	4,706	5,009	24
Upper MN Valley	693	745	741	695	745	8
Central MN (7W)	15,401	18,944	18,913	18,757	20,748	35
Southwest (8)	1,984	2,278	2,075	2,061	2,042	3
Nine (9)	5,656	6,501	6,497	6,177	6,693	18
Southeastern MN	14,364	16,614	16,955	16,657	18,962	32
<b>Total Nonmetro</b>	<b>\$70,940</b>	<b>\$82,559</b>	<b>\$82,653</b>	<b>\$80,557</b>	<b>\$89,989</b>	<b>27%</b>
<u>Metro Region</u>						
Hennepin County	76,209	90,539	93,902	94,936	99,522	31
Ramsey County	27,414	29,915	28,674	31,259	34,666	26
Remaining Metro	59,561	66,303	68,763	65,556	69,307	16
<b>Total Metro</b>	<b>\$163,183</b>	<b>\$186,756</b>	<b>\$191,339</b>	<b>\$191,751</b>	<b>\$203,495</b>	<b>25%</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

### 2011 Filed 2012 Property Tax Refund for Renters: \$177.3 million

The total property tax refunds for 2011 returns filed in 2012 for renters is \$177,266,721. These returns are based on 2011 income and rent paid in 2011.

<b>Renters</b>	<b>Number of Returns (A)</b>	<b>Total Amount (B)</b>	<b>Average Refund (C = B ÷ A)</b>
Senior/Disabled	87,258	\$54,058,745	\$620
Under 65 Years	<u>218,066</u>	<u>123,207,976</u>	<u>565</u>
Total	305,324	\$177,266,721	\$581

## Recent Law Changes

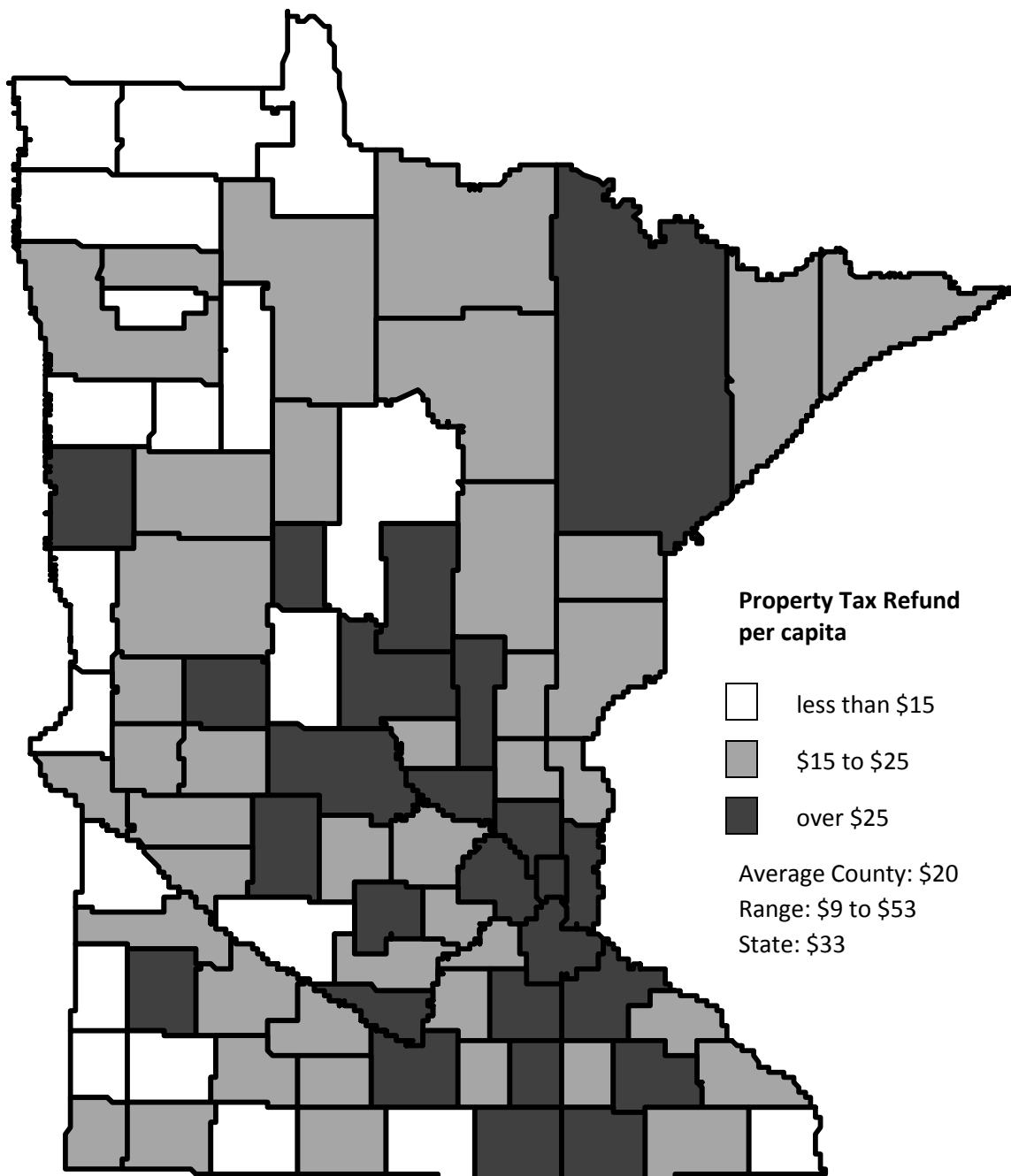
The 2010 Legislature reduced the percent of rent considered to represent property taxes from 19 percent to 15 percent, for refunds based on rent paid in 2009 only. This put into law the change made in Governor Pawlenty’s 2009 unallotment, which reduced the percentage from 19 to 15 for refunds based on 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.

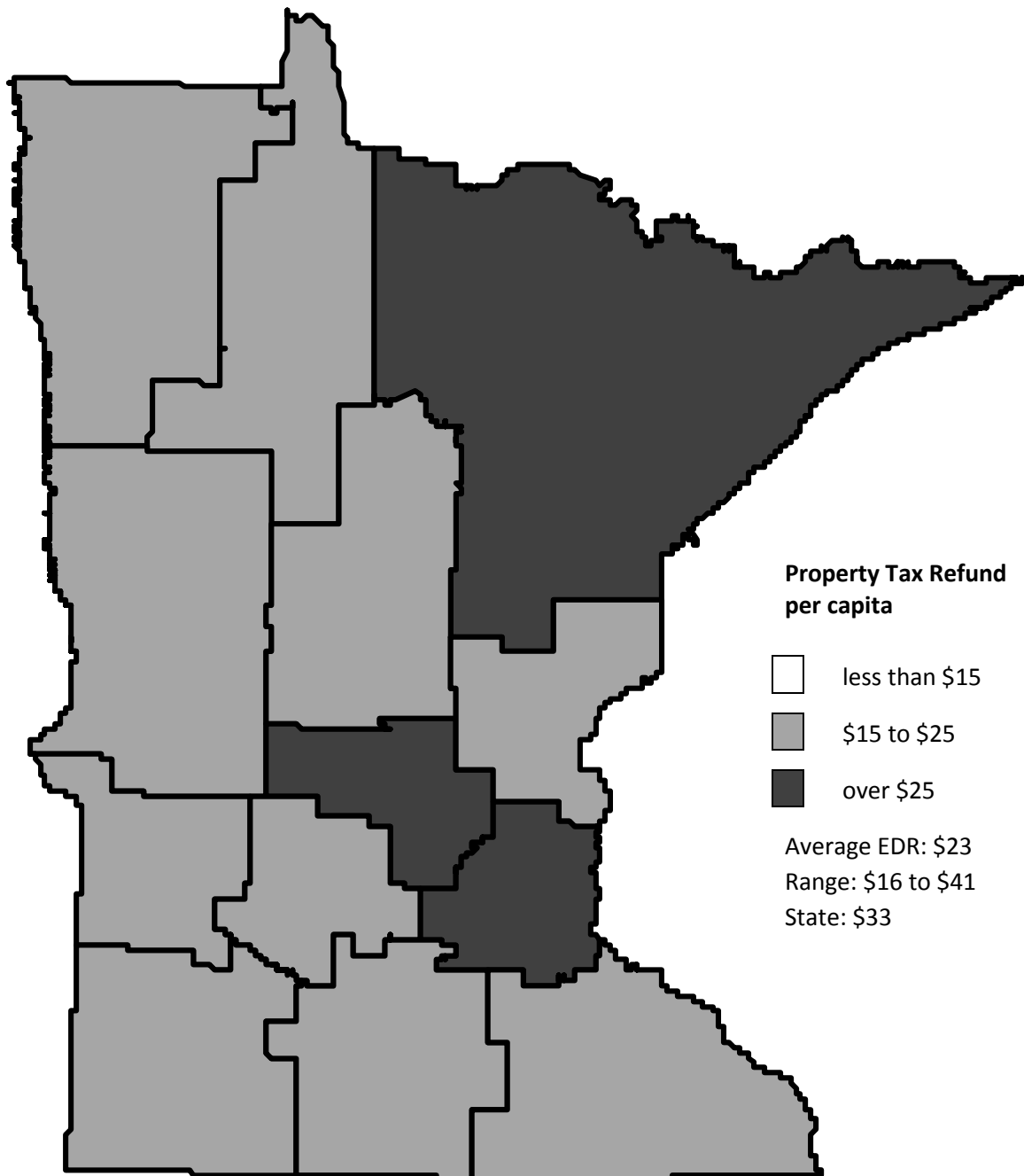
The 2013 Legislature expanded both the homeowner and renter property tax refunds. The legislature decreased the threshold percentages for renters to be no higher than those for homeowners and increased the maximum refund for renters to \$2,000.

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 3 percent of 2011 claims. This report apportioned these claims to counties based on each county’s share of total claims.

## Property Tax Refund for Renters per capita, 2011 (filed 2012) by County



## Property Tax Refund for Renters per capita, 2011 (filed 2012) by Economic Development Region



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

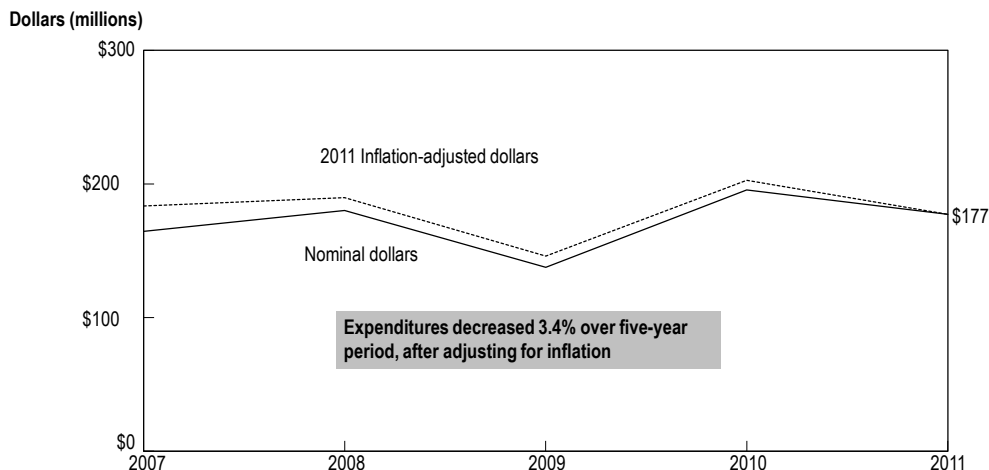
The table below shows the distribution of the property tax refund for renters in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the property tax refund for renters for that same time period in nominal and constant (inflation-adjusted) dollars. The property tax refund for renters historical data on this page excludes any targeting data.

### Property Tax Refund for Renters: 2007 (filed 2008) to 2011 (filed 2012)

Nominal dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Aid
<b>State</b>	<b>\$164,482</b>	<b>\$180,047</b>	<b>\$137,551</b>	<b>\$195,387</b>	<b>\$177,267</b>	<b>8%</b>
<u>Northern Regions</u>						
Northwest (1)	1,394	1,472	1,100	1,541	1,337	-4
Headwaters (2)	1,518	1,653	1,257	1,727	1,588	5
Arrowhead (3)	8,706	9,401	7,011	9,546	8,521	-2
West Central (4)	4,851	5,235	3,939	5,586	4,816	-1
Five (5)	3,341	3,709	2,866	4,073	3,674	10
East Central (7E)	3,181	3,573	2,706	3,773	3,456	9
<u>Southern Regions</u>						
Six East (6E)	2,808	3,027	2,288	3,373	2,899	3
Upper MN Valley	770	817	578	832	736	-4
Central MN (7W)	9,774	10,875	8,161	11,897	10,636	9
Southwest (8)	2,040	2,264	1,668	2,359	2,116	4
Nine (9)	5,470	5,834	4,244	6,046	5,293	-3
Southeastern MN	11,830	12,897	9,931	13,961	12,506	6
<b>Total Nonmetro</b>	<b>\$55,682</b>	<b>\$60,757</b>	<b>\$45,749</b>	<b>\$64,713</b>	<b>\$57,579</b>	<b>3%</b>
<u>Metro Region</u>						
Hennepin County	52,621	57,241	44,111	62,056	57,043	8
Ramsey County	25,264	27,562	21,095	30,074	27,652	9
Remaining Metro	30,915	34,486	26,596	38,543	34,993	13
<b>Total Metro</b>	<b>\$108,799</b>	<b>\$119,289</b>	<b>\$91,802</b>	<b>\$130,673</b>	<b>\$119,688</b>	<b>10%</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 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**

### **2012 Targeting Refunds: \$3.3 million**

For returns filed in 2012 (for property taxes payable in 2012), the state paid 90 percent<sup>8</sup> 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 27,050 returns filed in 2012 for a total amount of \$3,266,356. The average refund per return was \$121. (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.

Six counties reported fewer than four claims for targeted refunds filed in 2012 by senior/disabled claimants and by nonsenior/nondisabled claimants (Big Stone, Jackson, Kittson, Lake of the Woods, Mahnomen, and Norman). 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 1 percent of all claims. This report apportions these claims to the 87 counties based on each county’s share of refunds.

---

<sup>8</sup> The statutory percentage of 60 percent was increased to 90 percent for taxes payable in 2012 only under Laws 2012, chapter 294, article 1, section 6.

## The Past Five Years of Targeting Refunds

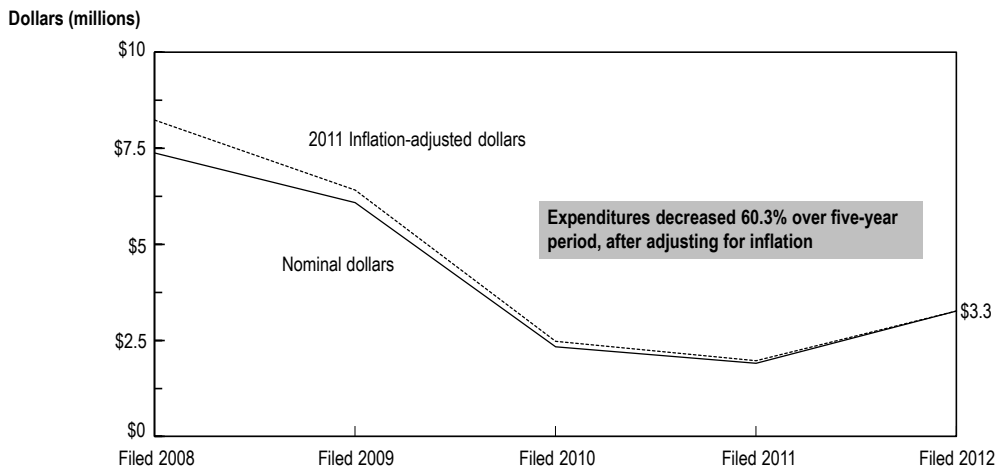
The table below shows the distribution of targeting refunds in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of targeting refund for that same time period in nominal and constant (inflation-adjusted) dollars.

### Targeting: Filed 2008 through Filed 2012

Nominal dollars, in thousands

	Filed 2008	Filed 2009	Filed 2010	Filed 2011	Filed 2012
<b>State</b>	<b>\$7,376</b>	<b>\$6,088</b>	<b>\$2,334</b>	<b>\$1,902</b>	<b>\$3,266</b>
<u>Northern Regions</u>					
Northwest (1)	58	37	10	4	129
Headwaters (2)	30	36	24	7	42
Arrowhead (3)	275	286	398	148	671
West Central (4)	332	205	82	152	380
Five (5)	123	122	86	51	236
East Central (7E)	251	170	86	24	88
<u>Southern Regions</u>					
Six East (6E)	95	189	79	25	48
Upper MN Valley	19	20	8	10	24
Central MN (7W)	629	533	205	72	324
Southwest (8)	236	77	18	35	58
Nine (9)	229	148	72	35	391
Southeastern MN	759	468	234	106	297
<b>Total Nonmetro</b>	<b>\$3,035</b>	<b>\$2,289</b>	<b>\$1,302</b>	<b>\$670</b>	<b>\$2,690</b>
<u>Metro Region</u>					
Hennepin County	1,245	2,267	482	949	114
Ramsey County	1,351	802	196	121	311
Remaining Metro	1,745	729	354	162	152
<b>Total Metro</b>	<b>\$4,341</b>	<b>\$3,798</b>	<b>\$1,032</b>	<b>\$1,231</b>	<b>\$576</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 2012 Aid Amount and Reporting: \$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.

In payable 2012, the amount of the credit appearing on property tax statements was \$23.4 million, and the full amount was paid to local governments.

### Market Value Agricultural Credit: Payable 2012

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	1,577	6.7%
	Headwaters (2)	871	3.7
	Arrowhead (3)	936	4.0
	West Central (4)	2,554	10.9
	Five (5)	2,045	8.7
	East Central (7E)	1,869	8.0
	Southern Regions	1,310	5.6
	Six East (6E)	925	4.0
	Upper MN Valley (6W)	2,095	9.0
	Central MN (7W)	2,026	8.7
	Southwest (8)	2,266	9.7
	Nine (9)	3,659	15.6
Total Nonmetro		\$22,133	94.7%
Metro Region	Hennepin County	166	0.7
	Ramsey County	1	0.0
	Remaining Metro	1,082	4.6
Total Metro		\$1,250	5.3%
State Total		\$23,383	100.0%

# Miscellaneous Property Tax Credits

## Payable 2012 Miscellaneous Credits: \$25.1 million

The total of the miscellaneous property tax credits for 2012 is \$25.1 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	\$16,774,638
Disparity Reduction Credit <sup>9</sup>	6,922,680
Power Line Credit	93,991
Agricultural Preserves Credit	754,776
County Conservation Credit	197,732
State Disaster Credit	255,293
Local Option Disaster Credit	135,386
Bovine TB Credit	0
<b>Total</b>	<b>\$25,134,496</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 of the net tax, capped at \$289.80 per homestead, or 66 percent of the net tax, 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, \$11.4 million, is paid from proceeds of the taconite production tax, while \$5.3 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.

---

<sup>9</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 2012

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$1,113	4.4%
	Headwaters (2)	3	0.0
	Arrowhead (3)	15,605	62.1
	West Central (4)	5,853	23.3
	Five (5)	1,181	4.7
	East Central (7E)	19	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)	42	0.2
	Nine (9)	123	0.5
	Southeastern MN (10)	61	0.2
<b>Total Nonmetro</b>		<b>\$24,043</b>	<b>95.7%</b>
Metro Region	Hennepin County	438	1.7
	Ramsey County	0	0.0
	Remaining Metro	653	2.6
<b>Total Metro</b>		<b>\$1,091</b>	<b>4.3%</b>
<b>State Total</b>		<b>\$25,134</b>	<b>100.0%</b>

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

County	Taconite Credit
Aitkin	\$928,019
Cook	521,409
Crow Wing	1,181,324
Itasca	4,263,752
Koochiching	4,587
Lake	1,153,012
St. Louis	8,722,535
<b>Total</b>	<b>\$16,774,638</b>

# Property Values, Levies, and Tax Rates

## Statewide Property Value: Assessment Year 2011, Taxes Payable in 2012

<b>Market Value:</b>	<b>\$551.0 billion</b>
<b>Market Value Exclusion:</b>	<b>\$29.3 billion</b>
<b>Taxable Market Value:</b>	<b>\$521.7 billion</b>
<b>Net Tax Capacity:</b>	<b>\$5.84 billion</b>
<b>Referendum Market Value:</b>	<b>\$435.0 billion</b>

The total market value for taxes payable in 2012 is \$551 billion<sup>10</sup>; homestead market value exclusions of \$29.3 billion<sup>11</sup> reduced this to \$521.7 billion of taxable market value. Class rates are applied to the taxable market value, resulting in total net tax capacity of \$5.84 billion. Net tax capacity is the tax base used for levies other than most referendum levies.

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. The total referendum market value for taxes payable in 2012 is \$435 billion. The table shows the distribution of the two tax bases.

	Net Tax Capacity	% of Total	Referendum Market Value	% of Total
<b>State</b>	<b>\$5,836,278,044</b>	<b>100%</b>	<b>\$435,156,444,980</b>	<b>100%</b>
<u>Northern Regions</u>				
Northwest (1)	85,849,241	1.5	3,854,307,163	0.9
Headwaters (2)	83,860,321	1.4	4,818,650,529	1.1
Arrowhead (3)	332,525,678	5.7	22,148,493,858	5.1
West Central (4)	278,375,575	4.8	14,780,457,230	3.4
Five (5)	231,328,078	4.0	12,021,187,377	2.8
East Central	126,843,771	2.2	9,920,272,090	2.3
<u>Southern Regions</u>				
Six East (6E)	130,717,987	2.2	7,207,733,240	1.7
Upper MN	68,141,297	1.2	1,890,140,120	0.4
Central MN	356,754,101	6.1	28,546,786,175	6.6
Southwest (8)	172,585,901	3.0	5,415,770,170	1.2
Nine (9)	251,021,904	4.3	13,771,018,425	3.2
Southeastern	465,940,051	8.0	33,822,014,782	7.8
<b>Total Nonmetro</b>	<b>\$2,583,943,905</b>	<b>44.3%</b>	<b>\$158,196,831,159</b>	<b>36.4%</b>
<u>Metro Region</u>				
Hennepin	1,530,497,969	26.2	126,959,905,420	29.2
Ramsey County	490,407,073	8.4	41,372,969,500	9.5
Remaining	1,231,429,097	21.1	108,626,738,901	25.0
<b>Total Metro</b>	<b>\$3,252,334,139</b>	<b>55.7%</b>	<b>\$276,959,613,821</b>	<b>63.6%</b>

<sup>10</sup> The state total excludes \$477 million of market value that is located in Job Opportunity Building Zones (JOBZ) and exempt from most property taxes.

<sup>11</sup> In 2011 the homestead market value exclusion replaced the homestead market value credit, which was repealed. The last year the credit was in effect was for taxes payable in 2011.

## Payable 2012 Net Property Tax Levy Before Credits: \$8.43 billion

The payable 2012 net property tax levy made by each type of taxing district is shown in the following table (excluding special assessments). The table includes \$6,797 million of local net tax capacity levy, \$818 million of referendum market value levy, and \$817 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 \$781 million, nearly all of the \$818 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 2012 Net Property Tax Levy (dollars in millions)	Percent
<b>County</b>	<b>\$2,660</b>	<b>31.6%</b>
City	1,885	25.0
Town	225	
<b>City/Town</b>	<b>2,110</b>	
<b>School District</b>	<b>2,272</b>	<b>26.9</b>
Special Taxing Districts	313	
Tax Increment Financing	260	
Power Line	0.2	
<b>Miscellaneous Districts</b>	<b>574</b>	<b>6.8</b>
<b>State</b>	<b>817</b>	<b>9.7</b>
<b>Total, all districts</b>	<b>\$8,433</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.

## Payable 2012 Net Property Taxes Payable: \$8.38 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 \$8.38 billion, which is the total levy of \$8.43 billion minus property tax credits of \$48 million.

## Payable 2012 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.

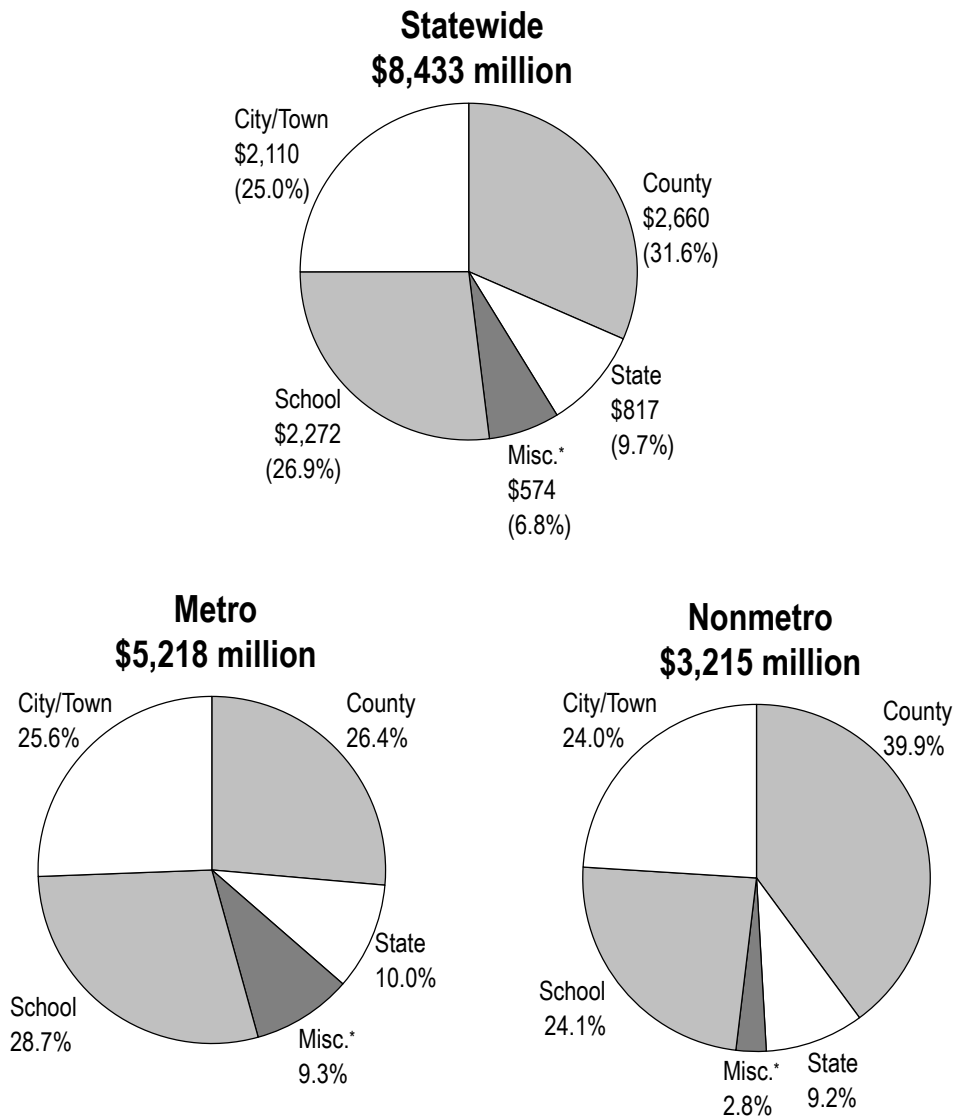


For purposes of the net tax capacity tax rate calculation:

- “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 2012 Property Tax Levies before Credits 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 2011 tax base (filed in 2012) 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 2011 ranged from 5.35 percent to 7.85 percent. In 2011, 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 \$1,788.

## Tax Amount and Reporting

**2011 Filed 2012 Individual Income Tax:   \$7.4 billion**  
**\$7.0 billion from residents**

The total amount of the 2011 individual income tax returns filed in 2012 is \$7,431.0 million. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence. The state total includes \$412.5 million of individual income taxes collected from returns filed by nonresident taxpayers. This report does not allocate the amount paid by nonresidents to counties, with a net amount of \$7,018.5 million collected from Minnesota residents.

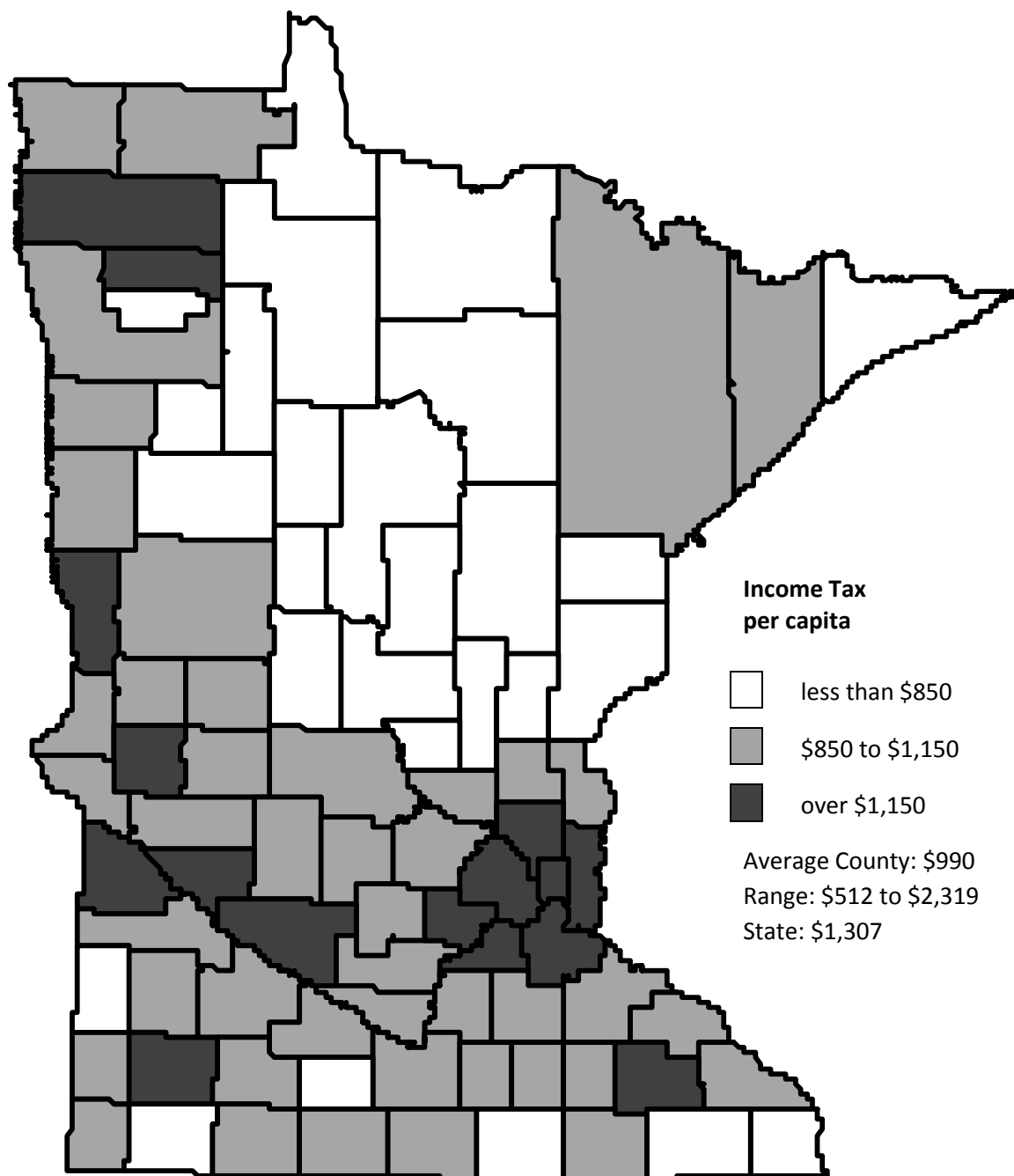
Individual income tax data was obtained from the Department of Revenue.

## Recent Law Changes

Minnesota has conformed with all major changes made in the federal tax code through tax year 2014, except that Minnesota did 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.

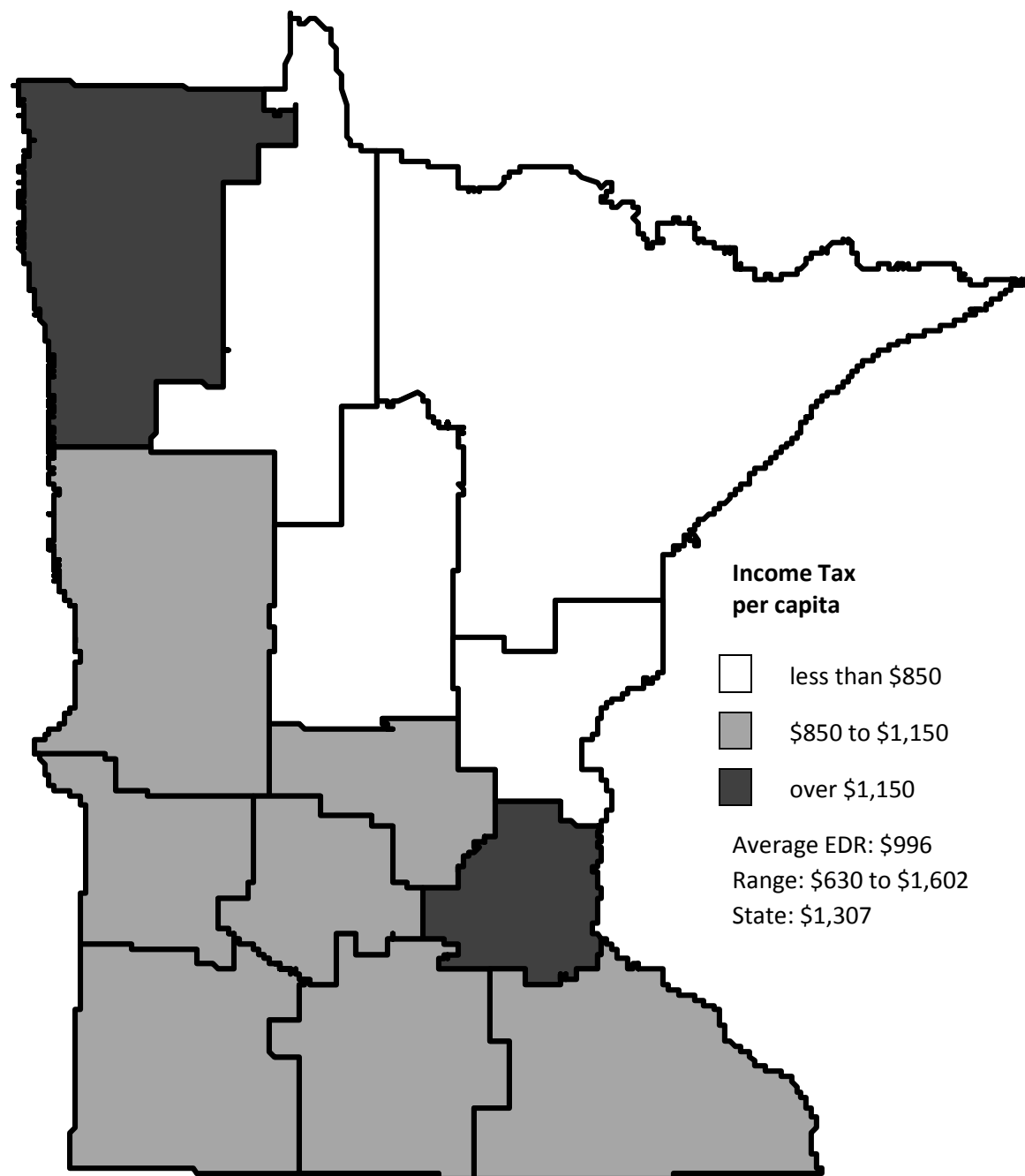
Effective in tax year 2013, Minnesota added a fourth rate of 9.85 percent. The new rate applies to taxable income in excess of \$250,000 for married joint filers, \$150,000 for single filers, and \$200,000 for head of household filers. The income brackets are adjusted annually for inflation.

## Individual Income Tax per capita, 2011 by County\*



\*Minnesota residents only.

## Individual Income Tax per capita, 2011 by Economic Development Region\*



\*Minnesota residents only.

## The Past Five Years of Individual Income Tax

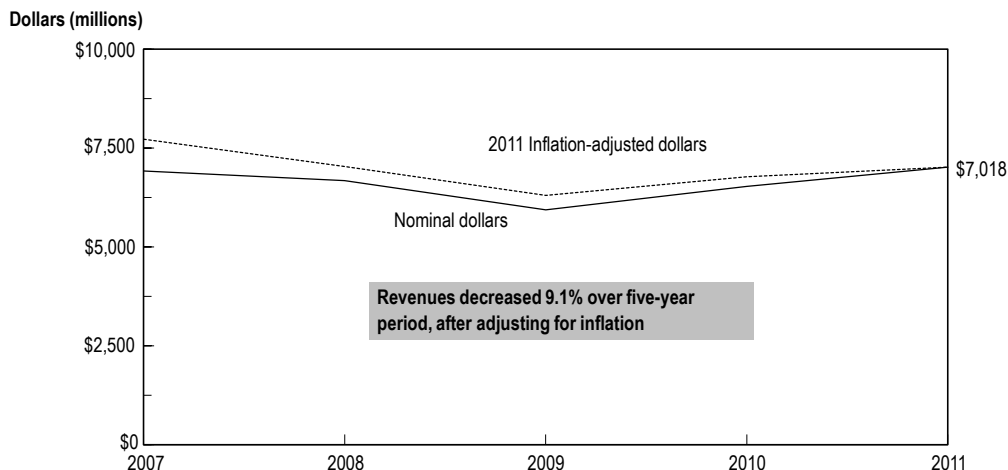
The table below shows the distribution of individual income tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of individual income tax for that same period in nominal and constant (inflation-adjusted) dollars.

### Individual Income Tax, Residents Only: Tax Years 2007 to 2011

Nominal dollars, in thousands

	2007	2008	2009	2010	2011	5-Yr. Chg. Tax
<b>State</b>	<b>\$6,918,636</b>	<b>\$6,674,140</b>	<b>\$5,933,287</b>	<b>\$6,530,689</b>	<b>\$7,018,451</b>	<b>1%</b>
<u>Northern Regions</u>						
Northwest (1)	83,106	88,706	76,817	93,382	102,167	23
Headwaters (2)	47,246	46,891	45,427	47,907	52,873	12
Arrowhead (3)	270,413	266,483	242,402	255,344	275,837	2
West Central (4)	186,828	193,569	169,687	189,085	213,862	14
Five (5)	119,626	109,363	98,586	109,722	116,071	-3
East Central (7E)	128,195	125,780	114,912	121,766	129,801	1
<u>Southern Regions</u>						
Six East (6E)	109,559	110,838	98,582	104,120	117,186	7
Upper MN Valley	52,868	52,275	39,584	41,333	50,232	-5
Central MN (7W)	411,391	395,073	361,913	380,546	417,275	1
Southwest (8)	93,822	101,779	92,919	100,709	117,387	25
Nine (9)	209,447	210,606	186,768	200,843	224,030	7
Southeastern MN	511,395	506,687	470,640	522,162	541,881	6
<b>Total Nonmetro</b>	<b>\$2,223,896</b>	<b>\$2,208,051</b>	<b>\$1,998,236</b>	<b>\$2,166,919</b>	<b>\$2,358,602</b>	<b>6%</b>
<u>Metro Region</u>						
Hennepin County	2,289,970	2,180,059	1,842,641	2,108,599	2,225,620	-3
Ramsey County	633,128	589,838	530,568	565,115	611,488	-3
Remaining Metro	1,771,642	1,696,193	1,561,841	1,690,057	1,822,741	3
<b>Total Metro</b>	<b>\$4,694,740</b>	<b>\$4,466,089</b>	<b>\$3,935,050</b>	<b>\$4,363,770</b>	<b>\$4,659,849</b>	<b>-1%</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 2012 Sales/Use Tax: \$5.2 billion (gross)**  
**\$5.0 billion (net after refunds)**  
**\$4.2 billion from residents and**  
**in-state sellers**

A total of \$5,160.6 million in state sales/use taxes was collected during calendar year 2012. The net amount of sales/use tax after the reduction of capital equipment refunds of \$152.7 million<sup>12</sup> was \$5,007.9 million. Of the \$5.0 billion in net sales taxes, about \$816 million was collected from returns filed by out-of-state vendors, resulting in \$4.2 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 2012, the cities of Albert Lea, Austin, Baxter, Bemidji, Brainerd, Clearwater, Fergus Falls, Hermantown, Hutchison, Lanesboro, 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

---

<sup>12</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.

percent general sales tax.

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 2012, total capital equipment refunds are \$152.7 million.

## Amounts Not Allocated to Minnesota

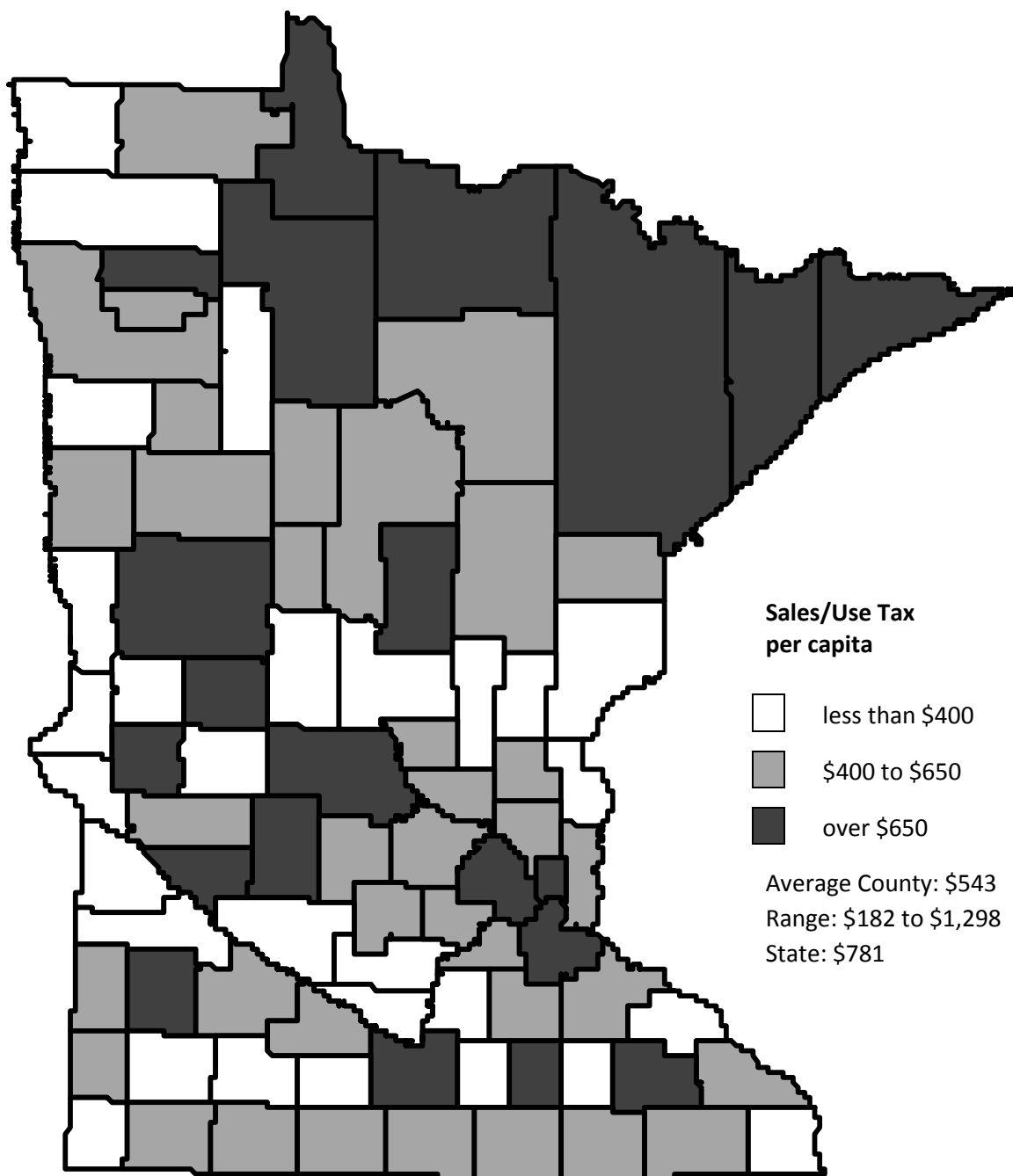
About \$816 million of sales/use taxes are collected from returns filed by out-of-state sellers. This amount was not allocated to Minnesota in this report since the taxpayer’s residence and/or place of business is unknown, nor is it included in the five-year historical table on page 72. The table on the following page lists the amounts and percentages for the last ten years.

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

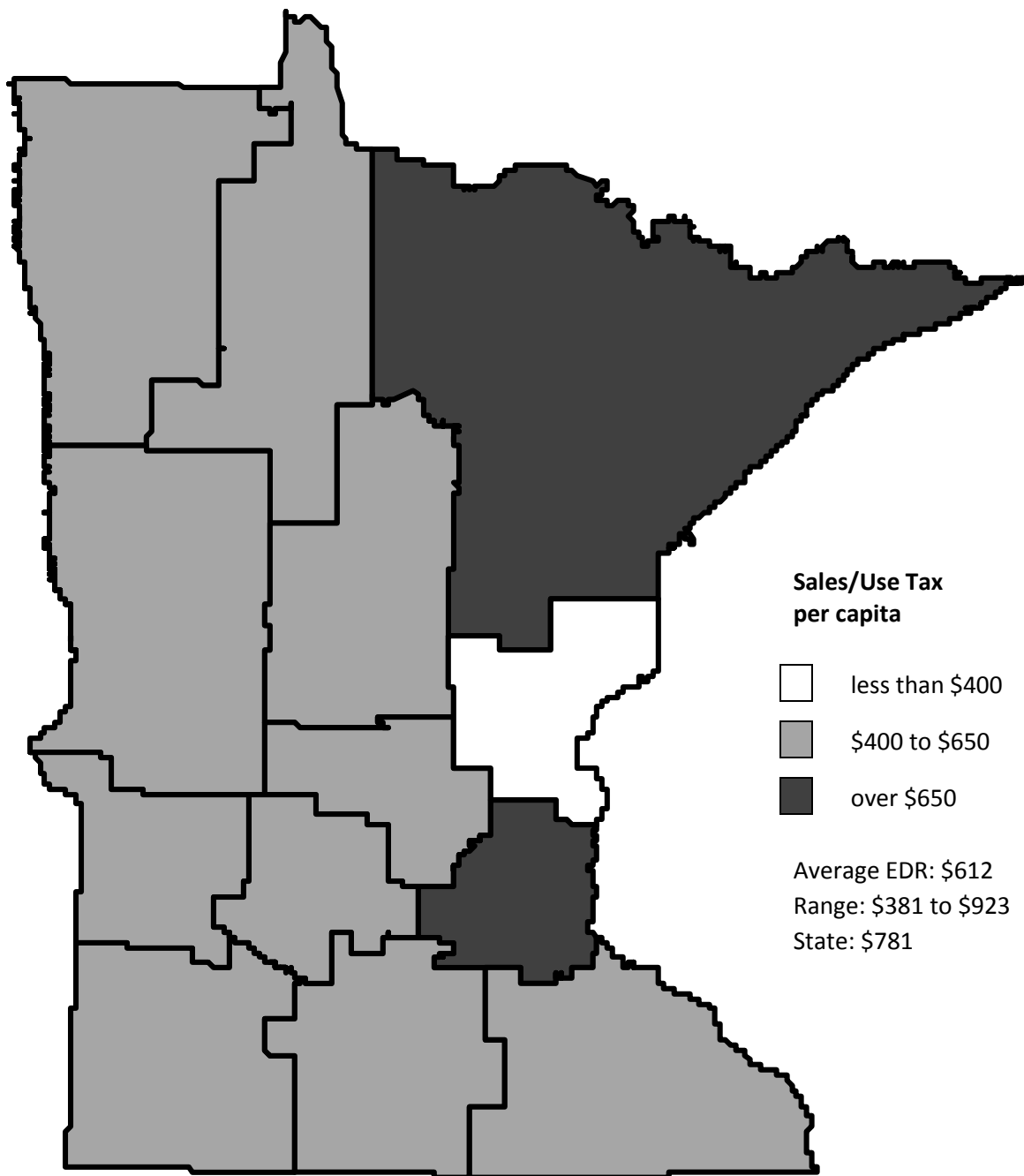
	<b>Allocated to Minnesota</b>		<b>Not Allocated to Minnesota</b>		
<b>Year</b>	<b>Amount</b>	<b>Percent</b>	<b>Amount</b>	<b>Percent</b>	<b>Total</b>
2003	3,369,933	86.3	536,793	13.7	3,906,727
2004	3,542,797	85.9	579,820	14.1	4,122,617
2005	3,625,842	84.7	652,956	15.3	4,278,798
2006	3,729,834	84.2	701,410	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
2012	4,192,302	83.7	\$815,555	16.3	5,007,858

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 over 16 percent.

## Sales/Use Tax per capita, 2012 by County



## Sales/Use Tax per capita, 2012 by Economic Development Region



## The Past Five Years of Sales/Use Tax

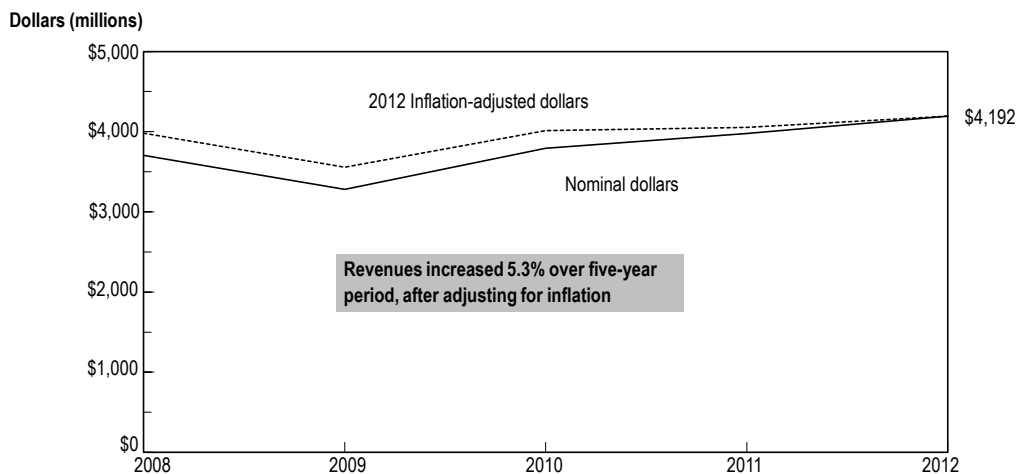
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in nominal and constant (inflation-adjusted) dollars.

### Sales/Use Tax, Residents and In-State Sellers: Calendar Years 2008 to 2012

Nominal dollars, in thousands

	2008	2009	2010	2011	2012	5-Yr. Chg. Tax
<b>State</b>	<b>\$3,704,922</b>	<b>\$3,282,128</b>	<b>\$3,792,834</b>	<b>\$3,975,605</b>	<b>\$4,192,302</b>	<b>13%</b>
<u>Northern Regions</u>						
Northwest (1)	32,590	31,723	36,342	37,344	40,376	24
Headwaters (2)	44,856	43,281	47,072	48,906	51,790	15
Arrowhead (3)	212,034	190,860	225,147	234,675	251,467	19
West Central (4)	129,543	122,858	130,640	135,705	145,029	12
Five (5)	91,392	85,895	93,169	94,576	101,085	11
East Central (7E)	55,878	53,128	58,105	59,309	62,030	11
<u>Southern Regions</u>						
Six East (6E)	60,669	54,376	65,057	69,557	75,359	24
Upper MN Valley	17,654	16,384	19,118	20,291	20,433	16
Central MN (7W)	211,573	194,241	222,919	235,872	251,451	19
Southwest (8)	61,245	55,808	62,218	73,110	69,666	14
Nine (9)	122,273	114,736	127,896	134,165	140,468	15
Southeastern MN	263,700	237,314	267,180	281,645	297,877	13
<b>Total Nonmetro</b>	<b>\$1,303,408</b>	<b>\$1,200,604</b>	<b>\$1,354,862</b>	<b>\$1,425,155</b>	<b>\$1,507,029</b>	<b>16%</b>
<u>Metro Region</u>						
Hennepin County	1,285,032	1,117,487	1,295,300	1,369,147	1,436,127	12
Ramsey County	419,500	355,761	429,869	444,105	466,470	11
Remaining Metro	696,982	608,277	712,803	737,198	782,676	12
<b>Total Metro</b>	<b>\$2,401,514</b>	<b>\$2,081,524</b>	<b>\$2,437,972</b>	<b>\$2,550,450</b>	<b>\$2,685,273</b>	<b>12%</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 imposed in lieu of the general state sales tax on the sale price of motor vehicles, minus any trade-in allowance. (A flat tax of \$10 in lieu of the motor vehicle sales tax is imposed upon most motor vehicles that are ten or more years old.)<sup>13</sup> 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 2012 Motor Vehicle Sales Tax: \$578.4 million

The total 2012 motor vehicle sales tax is \$578.4 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. The state total is allocated to counties based on two equally weighted factors:

- the number of passenger vehicles and pickup trucks registered in each county, as reported by the Department of Public Safety
- motor vehicle registration tax by county, as estimated by the Department of Public Safety

Vehicle counts serve as a proxy for the residence of vehicle owners, who pay the sales tax. Motor vehicle registration tax estimates serve as a proxy for the value of vehicles purchased.

---

<sup>13</sup> The flat tax in lieu is \$150 for certain collector vehicles and fire trucks.



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

## **Recent Law Changes**

### **2005 Laws:**

At the 2006 general election, the voters approved a constitutional amendment dedicating all motor vehicle sales tax revenue to transportation purposes. The constitutional language 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 establish a ceiling for allocation to highways. Within the distribution limits, the Constitution allows legislation to set the actual division between highways and transit.

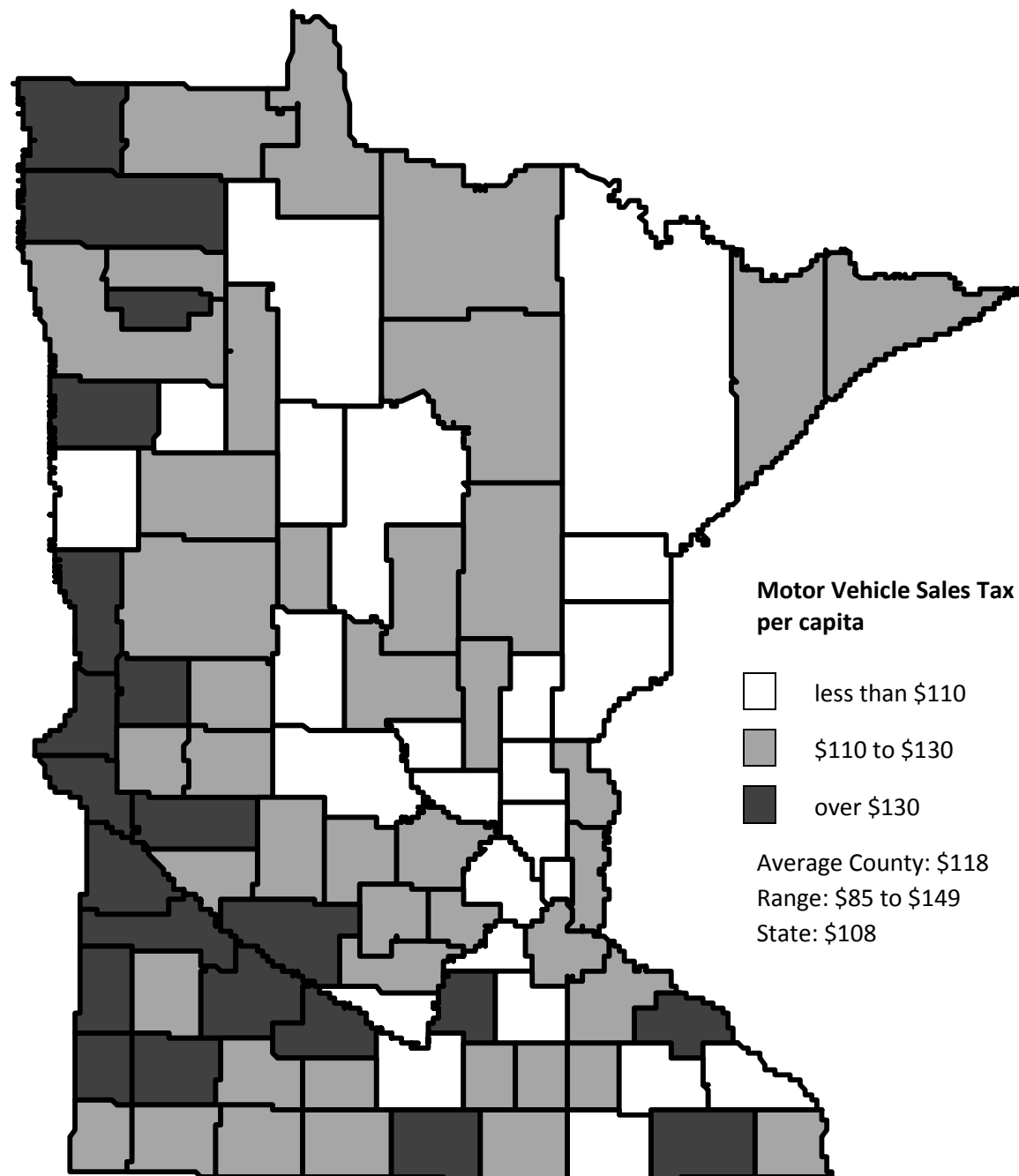
### **2007 Laws:**

2007 legislation established a motor vehicle sales tax phase-in schedule, shown in the table on the preceding page. Starting in fiscal year 2012, after the phase-in was fully completed, the revenues are 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.

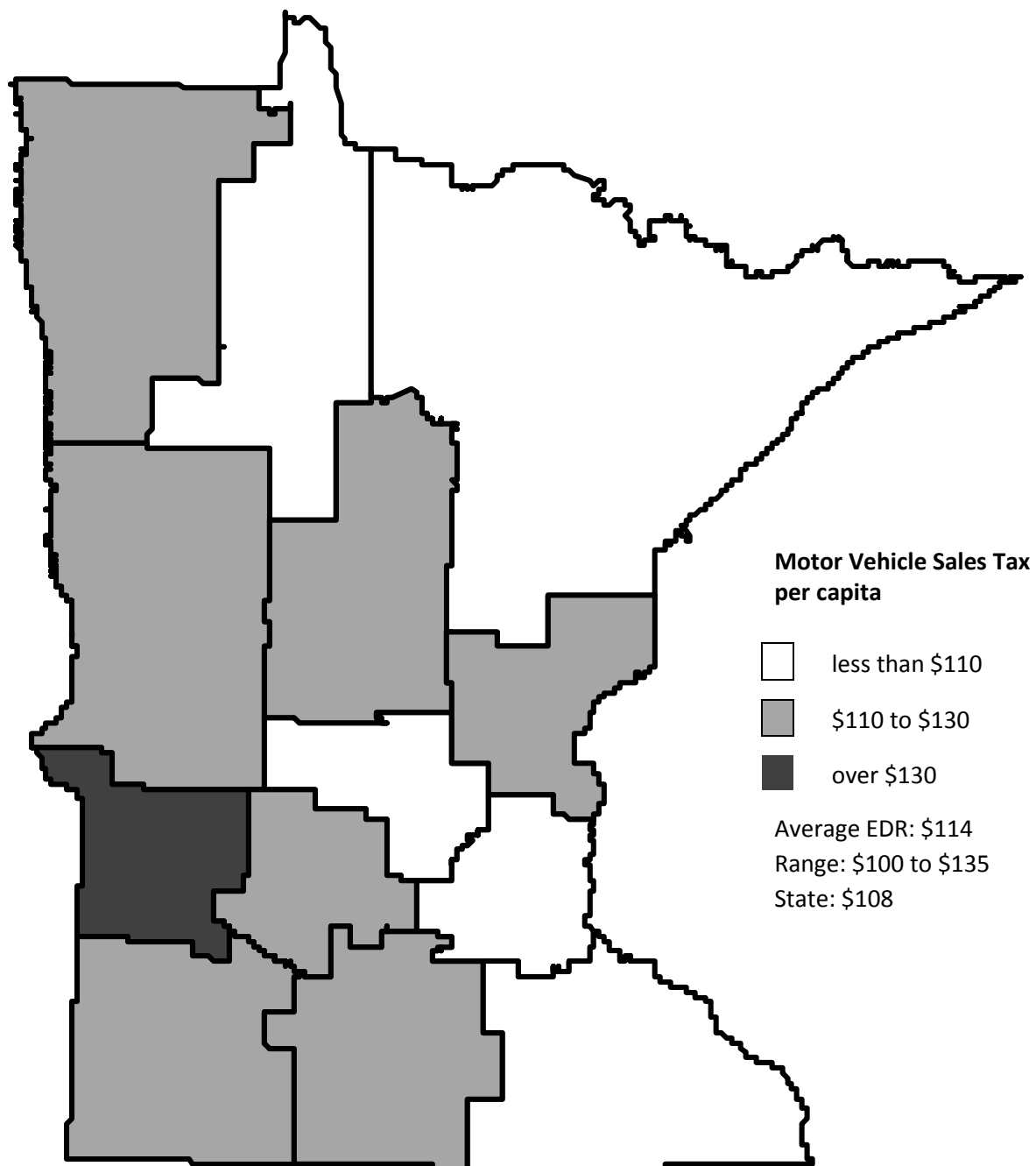
### **2009 Laws:**

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.

## Motor Vehicle Sales Tax per capita, 2012 by County



## Motor Vehicle Sales Tax per capita, 2012 by Economic Development Region



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

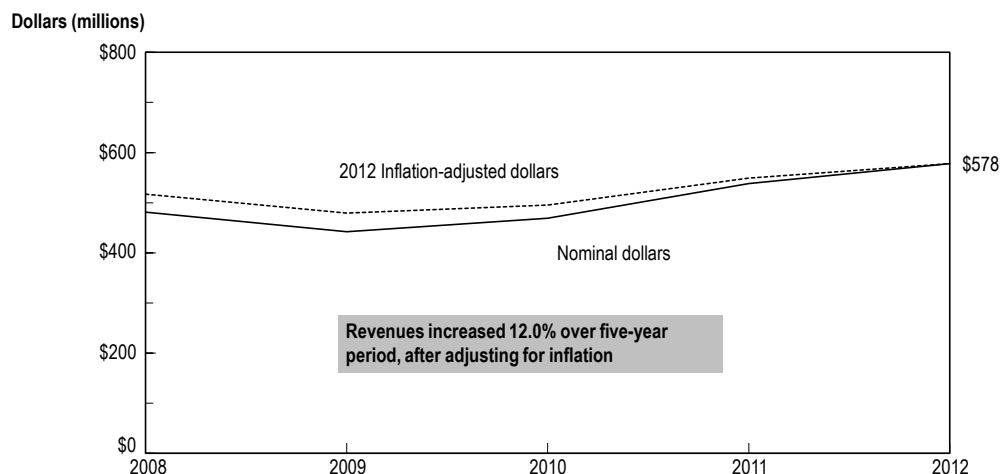
The table below shows the distribution of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle sales tax for that same time period in nominal and constant (inflation-adjusted) dollars.

### Motor Vehicle Sales Tax: Calendar Years 2008 to 2012

Nominal dollars, in thousands

	2008	2009	2010	2011	2012	5-Yr. Chg. Tax
<b>State</b>	<b>\$480,698</b>	<b>\$442,322</b>	<b>\$468,512</b>	<b>\$538,490</b>	<b>\$578,405</b>	<b>20%</b>
<u>Northern Regions</u>						
Northwest (1)	8,807	8,133	8,677	9,953	10,768	22
Headwaters (2)	6,979	6,416	6,814	7,802	8,357	20
Arrowhead (3)	30,215	27,698	29,198	33,266	35,565	18
West Central (4)	20,845	19,274	20,559	23,591	25,354	22
Five (5)	15,825	14,465	15,201	17,343	18,478	17
East Central (7E)	16,084	14,448	14,973	17,056	18,184	13
<u>Southern Regions</u>						
Six East (6E)	11,629	10,608	11,206	12,857	13,804	19
Upper MN Valley	4,877	4,506	4,812	5,521	5,960	22
Central MN (7W)	35,901	33,206	35,358	40,809	43,994	23
Southwest (8)	12,020	11,168	11,909	13,755	14,756	23
Nine (9)	22,001	20,131	21,430	24,549	26,273	19
Southeastern MN	45,498	41,844	44,197	50,608	54,184	19
<b>Total Nonmetro</b>	<b>\$230,683</b>	<b>\$211,895</b>	<b>\$224,334</b>	<b>\$257,111</b>	<b>\$275,676</b>	<b>20%</b>
<u>Metro Region</u>						
Hennepin County	100,115	91,666	97,917	112,930	121,676	22
Ramsey County	41,681	37,676	39,800	45,275	48,157	16
Remaining Metro	108,218	101,084	106,461	123,174	132,896	23
<b>Total Metro</b>	<b>\$250,015</b>	<b>\$230,427</b>	<b>\$244,177</b>	<b>\$281,379</b>	<b>\$302,729</b>	<b>21%</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. The tax on passenger cars, pickup trucks, and vans is equal to a \$10 flat tax, plus an additional tax based on the vehicle's original value. The tax starts at 1.25 percent of the vehicle's original value, and decreases as the vehicle ages to a minimum \$25 flat tax.

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 2012 Motor Vehicle Registration Tax: \$595.5 million

The total motor vehicle registration tax for calendar year 2012 was \$595.5 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: 29 percent is allocated 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 2012 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.

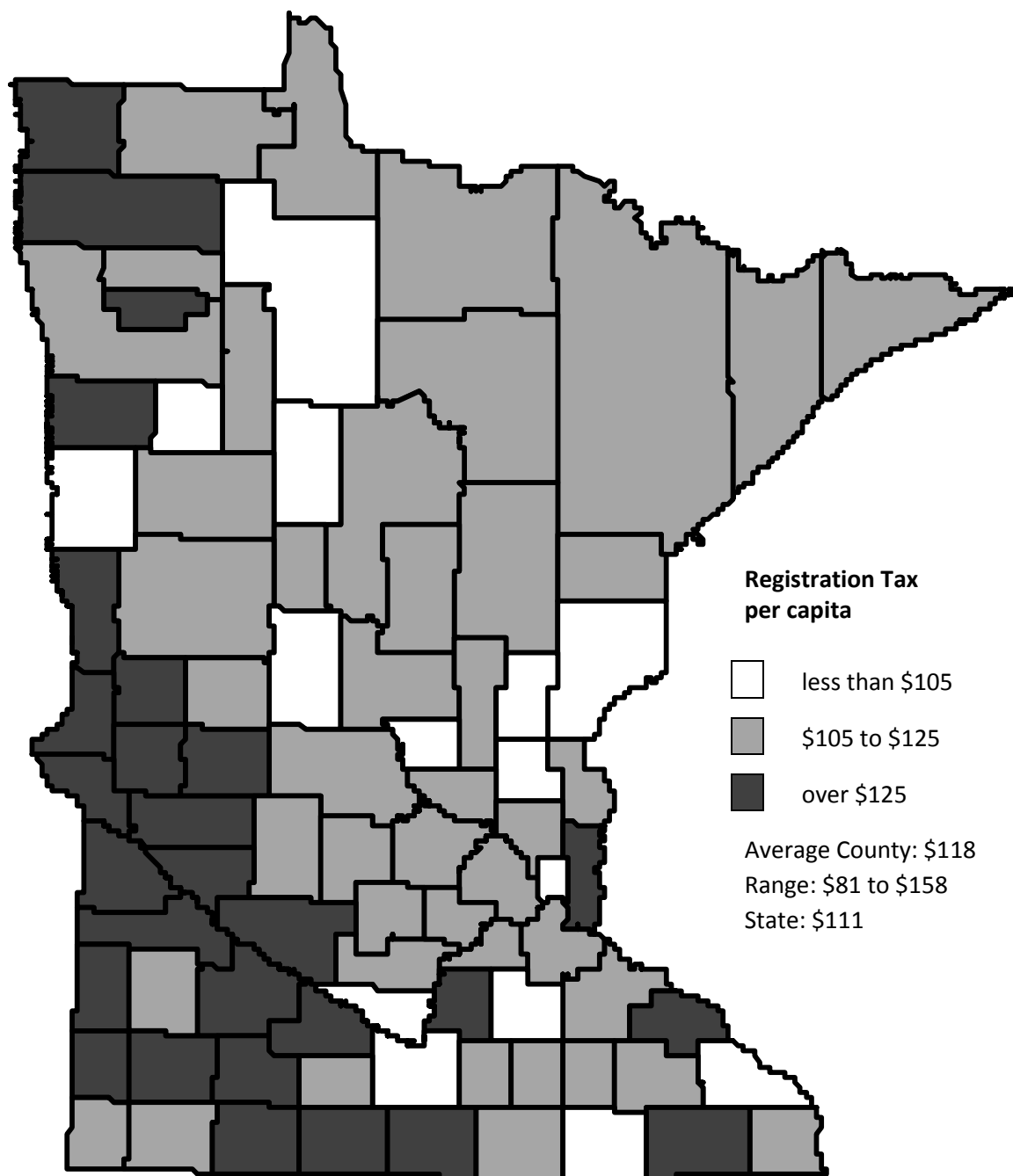
The statewide motor vehicle registration tax amount came from the Department of Revenue.

## Recent Law Changes

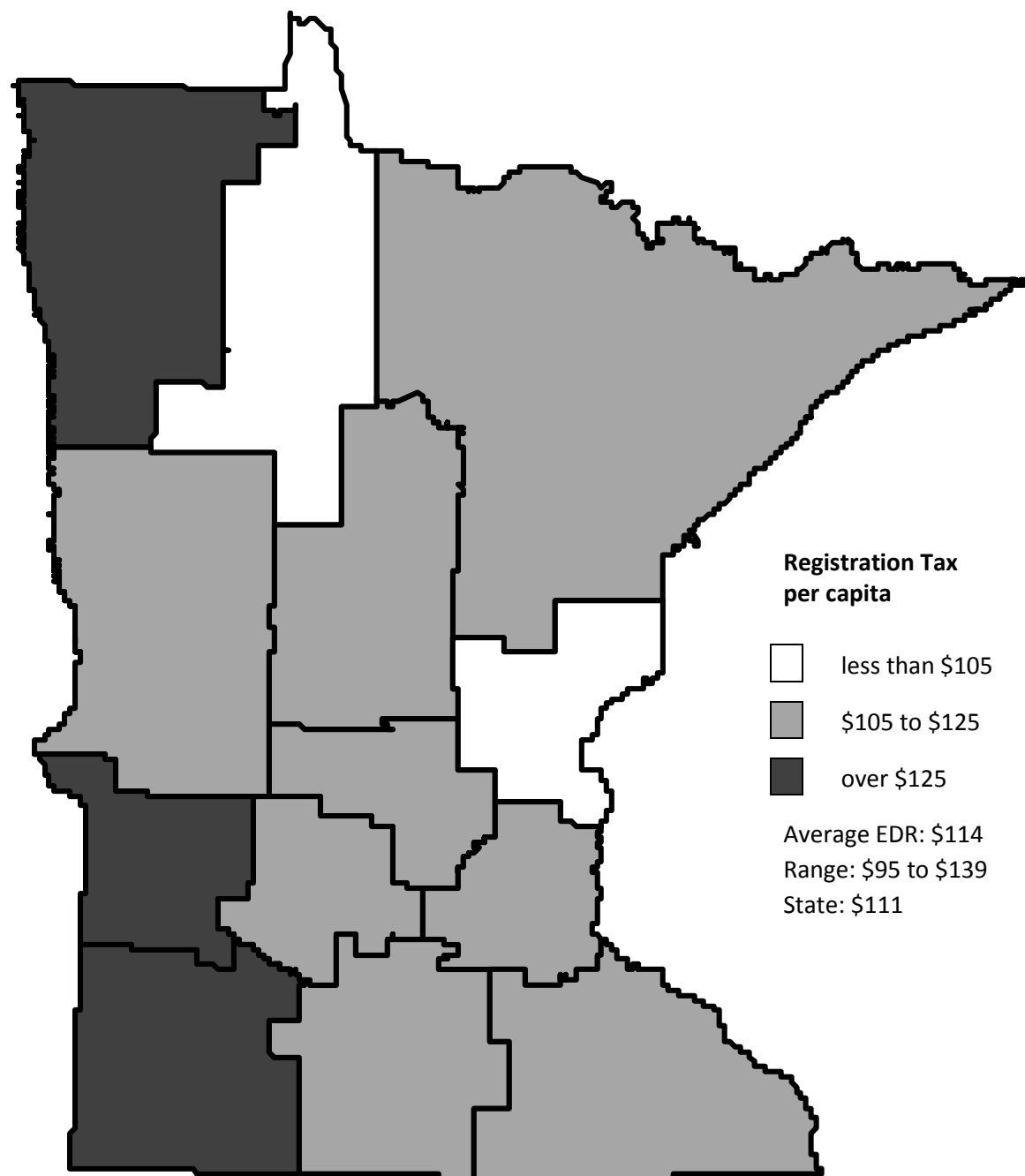
The 2008 Legislature restructured the registration tax for passenger vehicles by:

- 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, 2012 by County



## Motor Vehicle Registration Tax per capita, 2012 by Economic Development Region



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

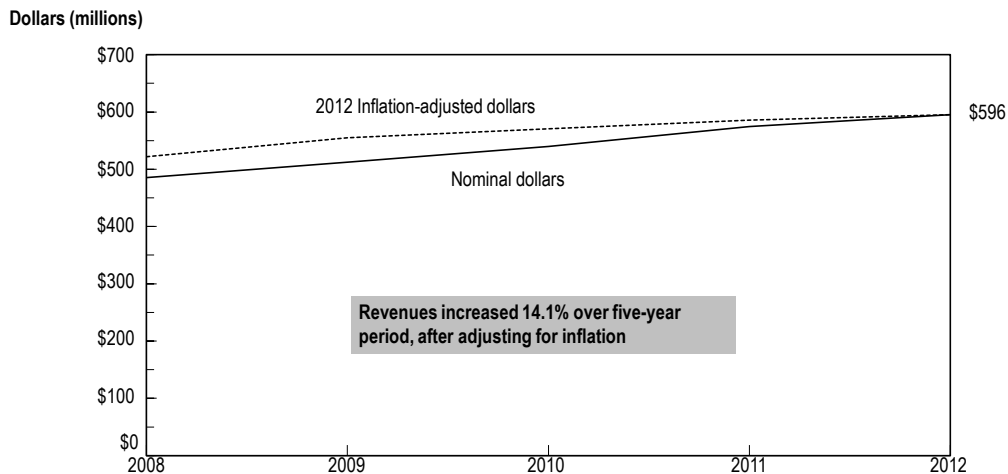
The table below shows the distribution of the motor vehicle registration tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle registration tax for that same time period in nominal and constant (inflation-adjusted)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

### Motor Vehicle Registration Tax: Calendar Years 2008 to 2012

Nominal dollars, in thousands

	2008	2009	2010	2011	2012	5-Yr. Chg. Tax
<b>State</b>	<b>\$485,511</b>	<b>\$512,352</b>	<b>\$539,733</b>	<b>\$574,395</b>	<b>\$595,505</b>	<b>23%</b>
<u>Northern Regions</u>						
Northwest (1)	8,482	9,055	9,697	10,314	10,857	28
Headwaters (2)	6,591	6,927	7,327	7,741	7,982	21
Arrowhead (3)	29,474	30,922	32,403	34,028	35,189	19
West Central (4)	20,117	21,457	22,872	24,290	25,217	25
Five (5)	15,040	15,676	16,252	17,046	17,487	16
East Central (7E)	15,296	15,509	15,782	16,548	16,998	11
<u>Southern Regions</u>						
Six East (6E)	11,198	11,730	12,387	13,190	13,752	23
Upper MN Valley	4,728	5,066	5,452	5,836	6,139	30
Central MN (7W)	35,704	37,819	39,952	42,682	44,446	24
Southwest (8)	11,617	12,533	13,424	14,471	15,025	29
Nine (9)	21,349	22,413	23,939	25,520	26,458	24
Southeastern MN	44,716	47,215	49,561	52,526	54,233	21
<b>Total Nonmetro</b>	<b>\$224,312</b>	<b>\$236,322</b>	<b>\$249,047</b>	<b>\$264,192</b>	<b>\$273,781</b>	<b>22%</b>
<u>Metro Region</u>						
Hennepin County	105,157	110,188	117,535	125,915	131,022	25
Ramsey County	42,458	43,502	45,557	47,602	48,497	14
Remaining Metro	113,584	122,340	127,593	136,686	142,206	25
<b>Total Metro</b>	<b>\$261,199</b>	<b>\$276,030</b>	<b>\$290,686</b>	<b>\$310,203</b>	<b>\$321,724</b>	<b>23%</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. The rate on highway motor fuels<sup>14</sup> is 28.5 cents per gallon.

## Tax Amount and Reporting

### Calendar Year 2012 Motor Fuels Tax: \$852.3 million

The total net amount after refunds of the motor fuels tax for calendar year 2012 was \$852.3 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>15</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.)

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 2012 as a proportion of the total vehicle miles traveled within the state in 2012.

The statewide motor fuels tax amount and data on vehicle miles traveled was obtained from the Department of Transportation.

## Recent Law Changes

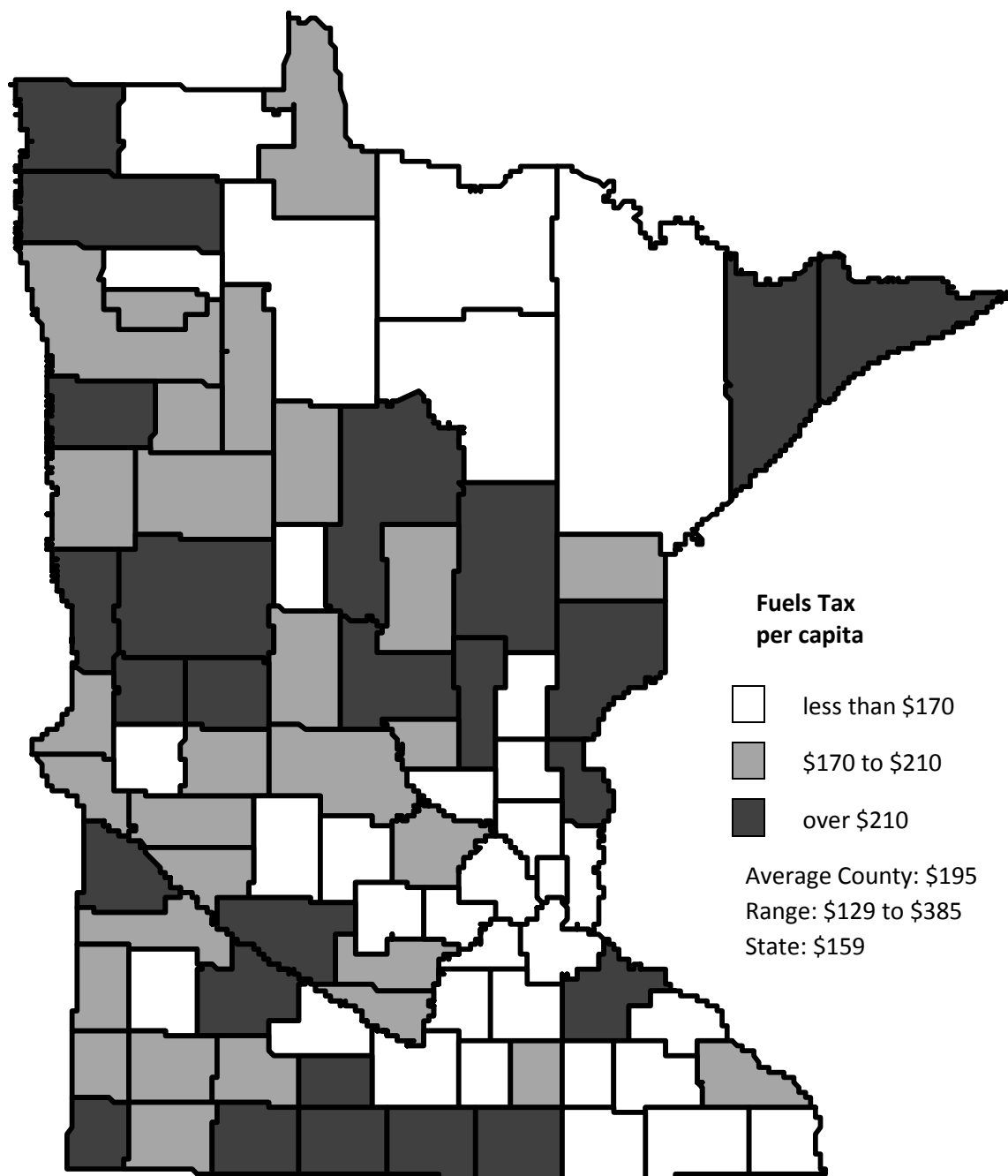
The 2008 transportation finance act provided for a phased-in increase in the motor fuels tax. The tax increased by 2 cents to 22 cents per gallon on April 1, 2008, and the rate phased in over ensuing years to 28.5 cents per gallon on July 1, 2012. In 2009 only, low-income individuals were eligible to claim a refundable income tax credit of \$25 to offset the motor fuels tax increase. The credit was repealed in 2010.

---

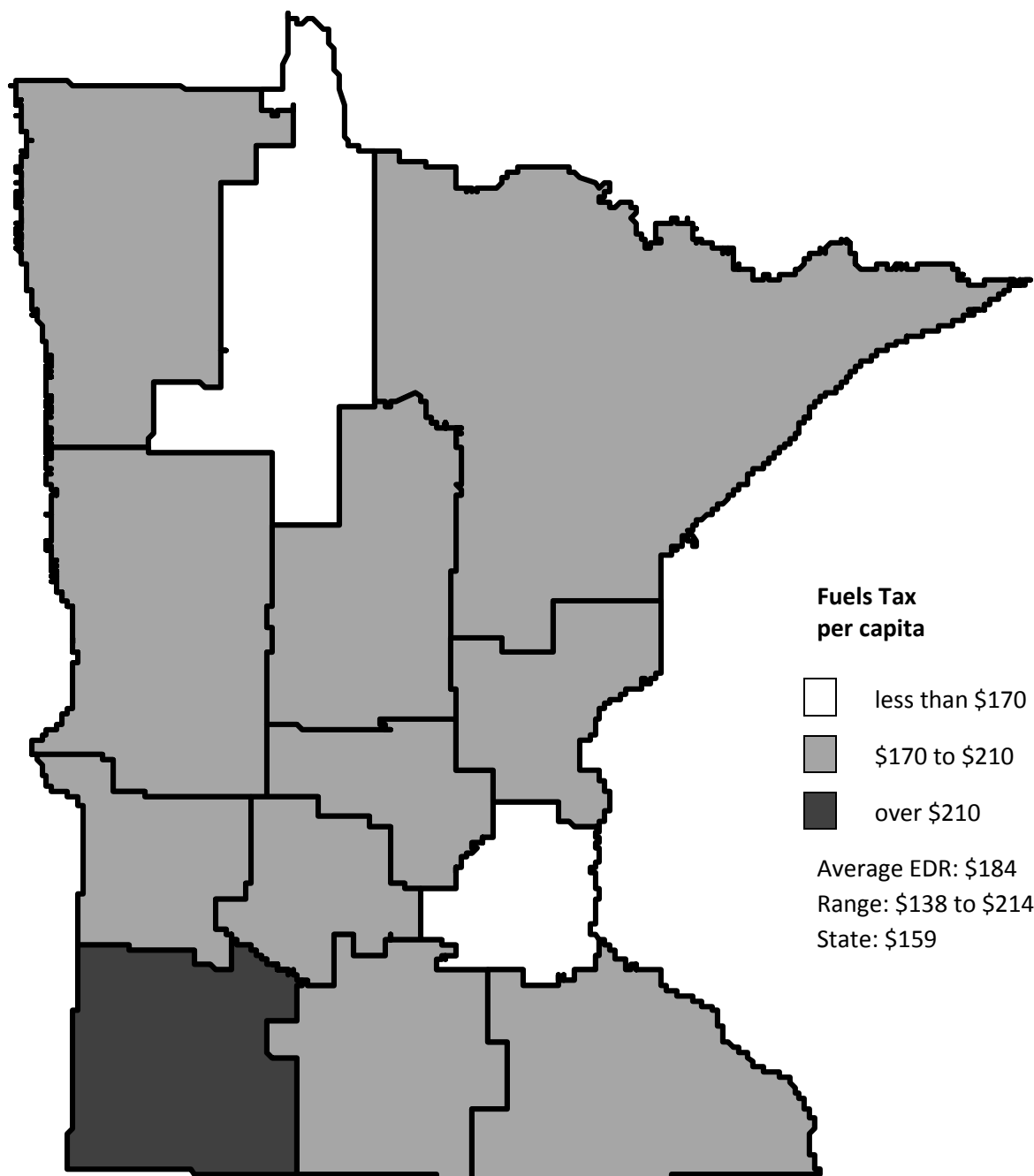
<sup>14</sup> Alternative fuels, such as liquefied natural gas and high-alcohol gasoline, are taxed at rates proportional to relative energy content.

<sup>15</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 per capita, 2012 by County



## Motor Fuels Tax per capita, 2012 by Economic Development Region



## The Past Five Years of the Motor Fuels Tax

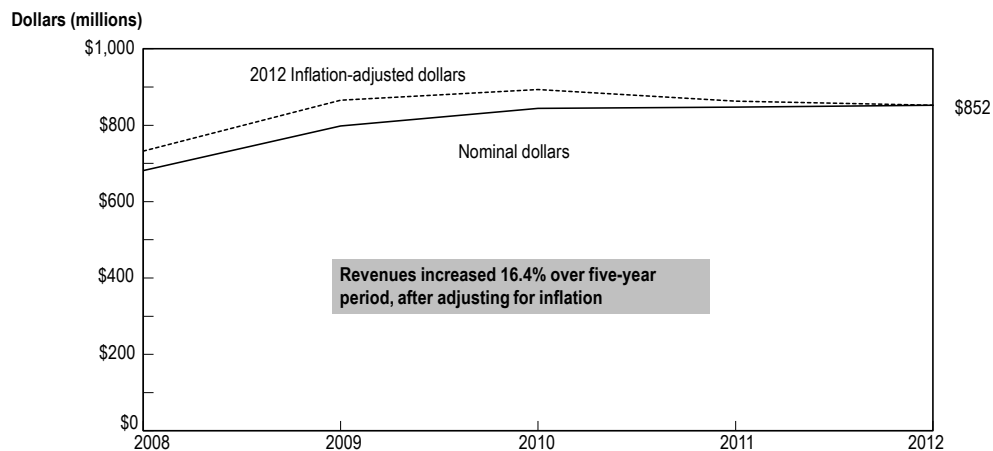
The table shows the distribution of the motor fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor fuels tax for that same time period in nominal and constant (inflation-adjusted) dollars.

### Motor Fuels Tax: Calendar Years 2008 to 2012

Nominal dollars, in thousands

	2008	2009	2010	2011	2012	5-Yr. Chg. Tax
<b>State</b>	<b>\$681,382</b>	<b>\$798,269</b>	<b>\$844,438</b>	<b>\$846,661</b>	<b>\$852,267</b>	<b>25%</b>
<u>Northern Regions</u>						
Northwest (1)	12,965	15,308	16,400	16,575	16,622	28
Headwaters (2)	10,876	12,803	13,836	13,834	13,884	28
Arrowhead (3)	46,202	53,999	57,754	57,083	56,503	22
West Central (4)	35,182	41,987	45,391	46,047	46,642	33
Five (5)	26,638	31,363	33,026	32,769	32,699	23
East Central (7E)	27,984	32,734	34,301	34,874	33,952	21
<u>Southern Regions</u>						
Six East (6E)	15,734	18,446	19,738	19,990	19,979	27
Upper MN Valley (6W)	7,144	8,425	8,982	8,971	9,001	26
Central MN (7W)	57,388	67,556	70,097	70,153	70,408	23
Southwest (8)	19,291	22,840	24,826	25,036	25,255	31
Nine (9)	32,221	36,746	39,235	39,161	39,343	22
Southeastern MN (10)	67,044	79,204	84,982	84,838	85,226	27
<b>Total Nonmetro</b>	<b>\$358,669</b>	<b>\$421,409</b>	<b>\$448,568</b>	<b>\$449,330</b>	<b>\$449,513</b>	<b>25%</b>
<u>Metro Region</u>						
Hennepin County	133,387	155,515	163,063	163,485	167,434	26
Ramsey County	54,378	63,896	67,155	67,210	67,950	25
Remaining Metro	134,948	157,448	165,652	166,636	167,369	24
<b>Total Metro</b>	<b>\$322,713</b>	<b>\$376,859</b>	<b>\$395,870</b>	<b>\$397,331</b>	<b>\$402,753</b>	<b>25%</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>16</sup>

## Tax Amount and Reporting

### 2012 Corporate Income Tax: \$943.3 million

The amounts presented in this report were tabulated from all Minnesota corporate income tax returns filed during the calendar year ending December 31, 2012. (Primarily, returns for tax year 2011 were filed in calendar year 2012.) The total statewide amount of \$943.3 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>17</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 is the most recent available and 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. For consistency, the historical table on page 92 was revised so that all years shown are allocated based on sales.

---

<sup>16</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>17</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>18</sup>

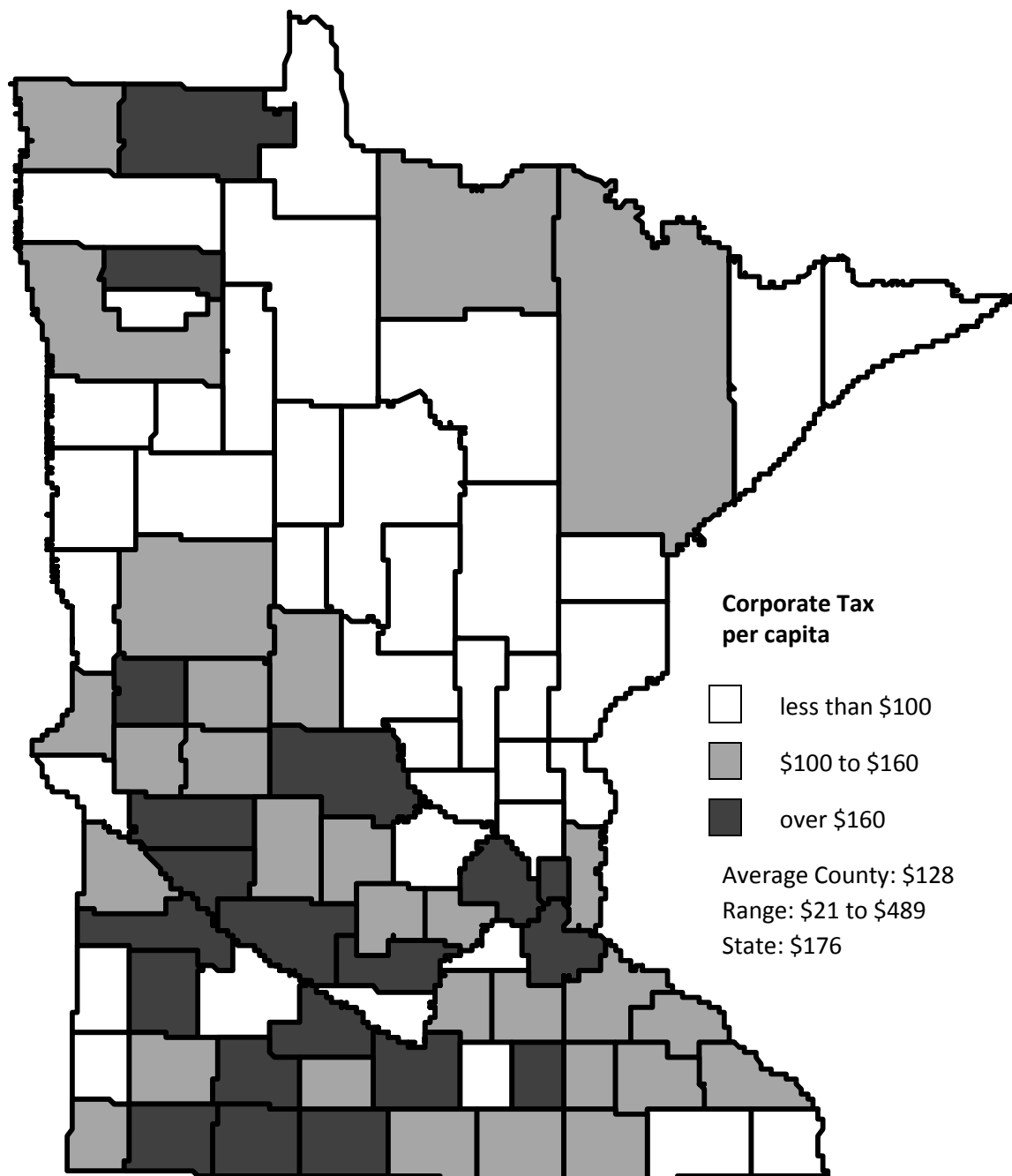
Returns Filed in 2012	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	31,028	51.2%	\$804,173,871	85.2%	\$25,918
Nonunitary Returns	<u>29,557</u>	<u>48.8</u>	<u>139,148,698</u>	<u>14.8</u>	<u>4,708</u>
<b>Total</b>	<b>60,585</b>	<b>100.0%</b>	<b>\$943,322,569</b>	<b>100.0%</b>	<b>\$15,570</b>

### By Type of Return

Returns Filed in 2012	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	6,044	10.0%	\$45,963,515	4.9%	\$7,605
Minimum Tax	5,055	8.3	2,751,571	0.2	544
No Tax	<u>7,181</u>	<u>11.9</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
<b>Total</b>	<b>18,280</b>	<b>30.2%</b>	<b>\$48,715,086</b>	<b>5.2%</b>	<b>\$2,665</b>
Multistate Corporations					
Regular Tax	12,521	20.7%	\$877,516,202	93.0%	\$70,084
Minimum Tax	6,826	11.3	17,091,281	1.8	2,504
No Tax	<u>22,958</u>	<u>37.9</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
<b>Total</b>	<b>42,305</b>	<b>69.8%</b>	<b>\$894,607,483</b>	<b>94.8 %</b>	<b>\$21,147</b>
All Corporations					
Regular Tax	18,565	30.6%	\$923,479,717	97.9%	\$49,743
Minimum Tax	11,881	19.6	19,842,852	2.1	1,670
No Tax	<u>30,139</u>	<u>49.7</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
<b>Total</b>	<b>60,585</b>	<b>100.0%</b>	<b>\$943,322,569</b>	<b>100.0%</b>	<b>\$15,570</b>

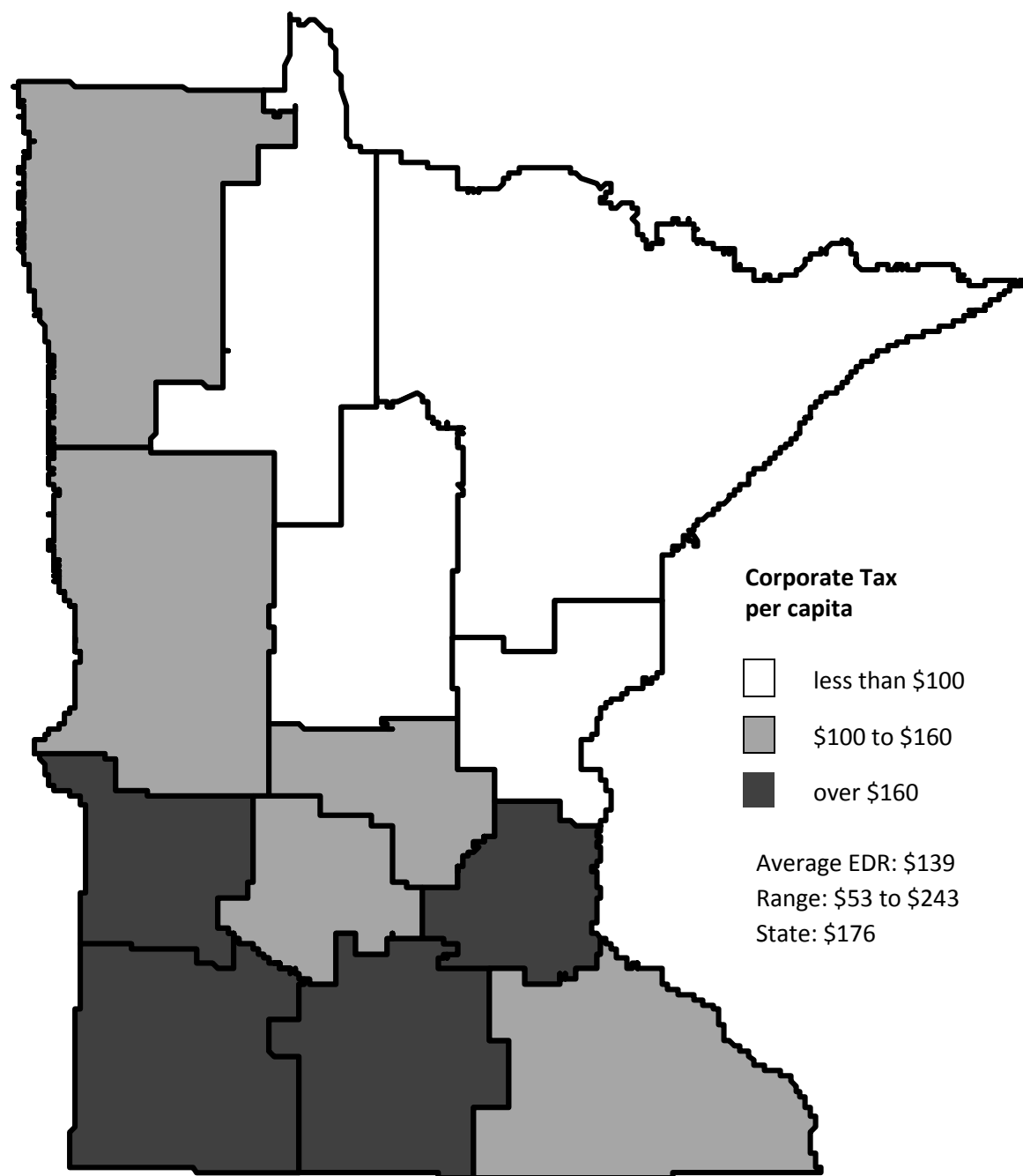
<sup>18</sup> Related corporations, such as subsidiary, brother-sister, and parent corporations, must file on a unitary basis. For these corporations, the denominator of the three-factor apportionment formula (property, payroll, and sales) includes the factors of all the corporations in the unitary group. 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, 2012 by County





## Corporate Tax per capita, 2012 by Economic Development Region



## The Past Five Years of Corporate Franchise Tax

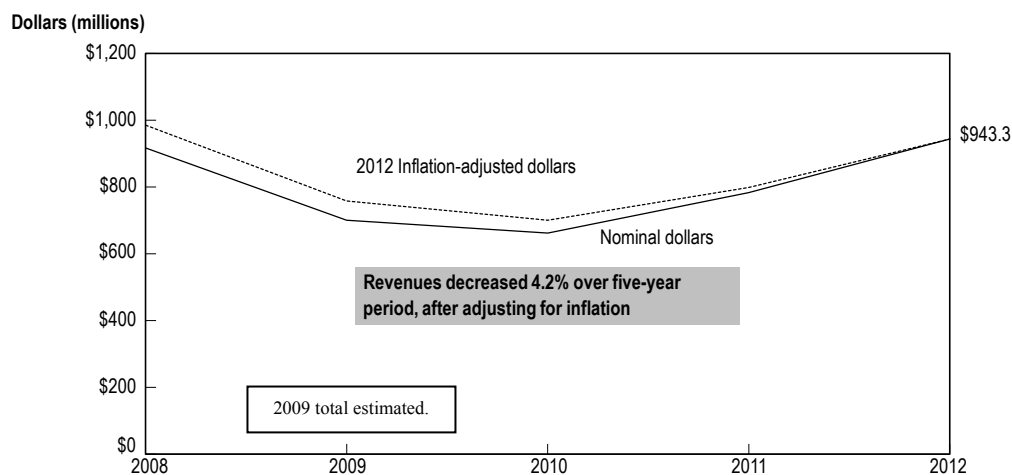
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in nominal and constant (inflation-adjusted) dollars.

### Corporate Franchise Tax: Filed Calendar Years 2008 to 2012

Nominal dollars, in thousands

	2008	2009	2010	2011	2012	5-Yr. Chg. Tax
<b>State</b>	<b>\$916,044</b>	<b>\$700,000</b>	<b>\$661,889</b>	<b>\$782,453</b>	<b>\$943,323</b>	<b>3%</b>
<u>Northern Regions</u>						
Northwest (1)	12,376	8,326	7,941	9,928	12,468	1
Headwaters (2)	4,770	3,767	3,707	4,404	5,382	13
Arrowhead (3)	30,211	22,076	21,301	25,909	30,529	1
West Central (4)	20,898	14,617	14,682	18,426	23,213	11
Five (5)	12,334	9,343	9,527	11,222	13,794	12
East Central (7E)	8,403	6,195	6,028	7,110	8,691	3
<u>Southern Regions</u>						
Six East (6E)	15,823	11,647	10,658	13,564	16,638	5
Upper MN Valley	9,293	7,208	7,144	8,999	10,771	16
Central MN (7W)	39,578	30,358	28,772	35,636	42,672	8
Southwest (8)	17,312	14,946	15,501	22,019	26,349	52
Nine (9)	35,595	31,352	30,665	39,398	47,814	34
Southeastern MN	56,625	41,498	39,630	48,594	60,389	7
<b>Total Nonmetro</b>	<b>\$263,218</b>	<b>\$201,332</b>	<b>\$195,555</b>	<b>\$245,210</b>	<b>\$298,710</b>	<b>13</b>
<u>Metro Region</u>						
Hennepin County	408,251	322,506	295,467	331,243	393,691	-4
Ramsey County	89,681	68,293	65,931	78,165	95,394	6
Remaining Metro	154,895	107,869	104,936	127,835	155,528	0
<b>Total Metro</b>	<b>\$652,827</b>	<b>\$498,668</b>	<b>\$466,334</b>	<b>\$537,243</b>	<b>\$644,613</b>	<b>-1%</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 property), 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 was \$592 million. Each subsequent year's levy is increased from the previous year's levy 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).<sup>19</sup>

## Tax Amount and Reporting

### Payable Year 2012 State General Property Tax Levy: \$817.4 million

The total state general property tax levy for taxes payable in 2012 was \$817.4 million.

For taxes payable in 2012, the state tax rate was 51.1 percent for commercial-industrial/public utility property and 20.75 percent for seasonal recreational property, which provides revenues of \$776.4 million and \$40.9 million respectively.<sup>20</sup>

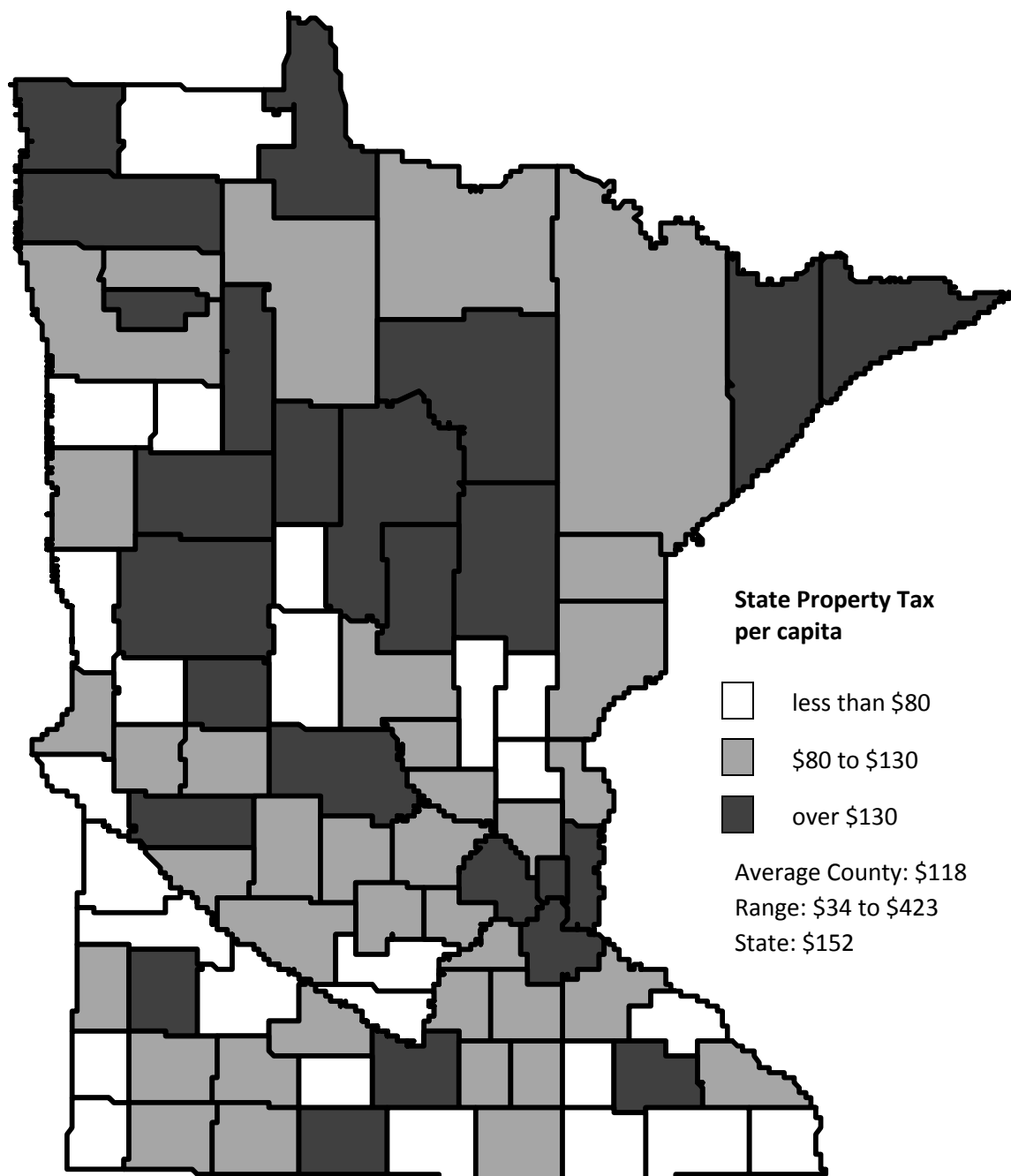
The tax rates are computed by the Department of Revenue.

---

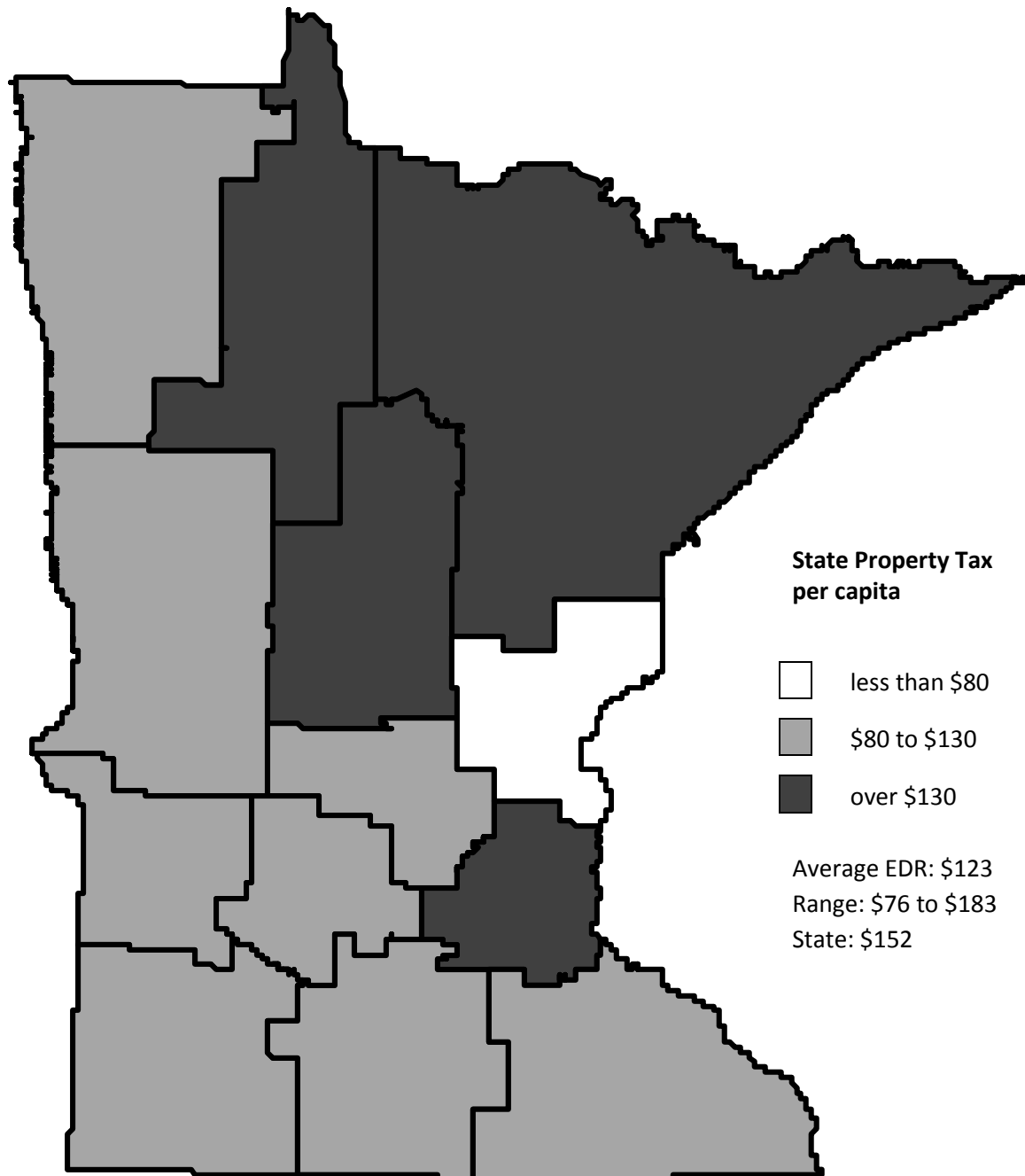
<sup>19</sup> The historical graphs throughout this report adjust for inflation using the implicit price deflator for state and local government expenditures, as published by the U.S. Bureau of Economic Analysis, a slightly different measure than the general government expenditure index used to adjust the state general levy amount. Use of a different measure explains why the inflation-adjusted line in the graph on page 96 is not the same as the nominal line.

<sup>20</sup> In addition to the amount formally levied, an additional amount of approximately \$2.4 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, 2012 by County



## State General Property Tax per capita, 2012 by Economic Development Region



## The First Five Years of State General Property Tax

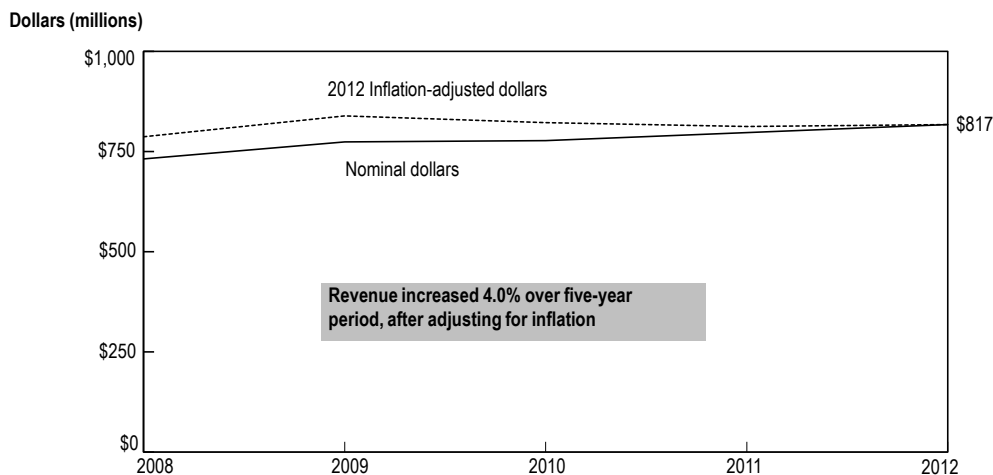
The table below shows the distribution of the state general property tax in thousands of dollars for the first five years for the state and economic development regions. The graph shows total dollars of the state general property tax for that same time period in nominal and constant (inflation-adjusted)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

### State General Property Tax: Payable 2008 to 2012

Nominal dollars, in thousands

	2008	2009	2010	2011	2012	5-Yr. Chg. Tax
<b>State</b>	<b>\$731,575</b>	<b>\$773,957</b>	<b>\$776,701</b>	<b>\$796,623</b>	<b>\$817,361</b>	<b>12%</b>
<u>Northern Regions</u>						
Northwest (1)	6,325	6,560	7,070	9,544	10,392	64
Headwaters (2)	8,553	9,184	9,877	11,277	12,544	47
Arrowhead (3)	34,055	36,264	36,160	39,659	44,077	29
West Central (4)	21,521	22,832	24,168	26,204	27,764	29
Five (5)	26,554	27,500	28,295	28,739	29,725	12
East Central (7E)	10,931	11,372	11,453	11,984	12,339	13
<u>Southern Regions</u>						
Six East (6E)	8,928	9,648	10,114	11,132	11,679	31
Upper MN Valley (6W)	2,984	3,265	3,480	3,693	4,033	35
Central MN (7W)	41,787	44,509	46,600	48,679	50,430	21
Southwest (8)	7,891	8,842	9,615	10,785	11,683	48
Nine (9)	18,936	20,378	20,908	22,474	23,663	25
Southeastern MN (10)	43,060	46,715	48,306	51,866	53,838	25
<b>Total Nonmetro</b>	<b>\$231,525</b>	<b>\$247,070</b>	<b>\$256,045</b>	<b>\$276,037</b>	<b>\$292,166</b>	<b>26%</b>
<u>Metro Region</u>						
Hennepin County	262,407	274,286	266,474	263,175	266,033	1
Ramsey County	88,549	92,356	90,813	91,537	91,306	3
Remaining Metro	149,094	160,246	163,369	165,875	167,856	13
<b>Total Metro</b>	<b>\$500,050</b>	<b>\$526,888</b>	<b>\$520,656</b>	<b>\$520,586</b>	<b>\$525,194</b>	<b>5%</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 or for the benefit of the local taxing district
- Are paid on behalf of individuals in the county (MinnesotaCare)
- 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 2012 by type of taxing district, including the state property tax levy

#### **B. Property Valuation** of taxable real and personal property for the 2011 assessment (taxes payable in 2012), including the total market value, referendum market value, and net tax capacity

#### **C. The Average Tax Rates** for taxes payable in 2012 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 general 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, the county amounts are estimates since actual collections by county are not available. (See the sections for each of the apportioned taxes for detail on the county apportionment calculations.)



	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 (2011-2012)					
Human Services Aid (Calendar 2012)					
MinnesotaCare					
Medical Assistance					
Minnesota Family Investment Program					
General Assistance					
Social Services					
Miscellaneous					
Total					
Highway Aid (Calendar 2012)					
County Aid					
Municipal Aid					
Township Aid					
Total					
Local Government Aid (Calendar 2012)					
Disparity Reduction Aid (Calendar 2012)					
County Program Aid (Payable 2012)					
Community Corrections Funding (2012)					
<b>Total Aids</b>					
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit					
Miscellaneous Credits					
<b>Total Property Tax Credits</b>					
<b>C. Property Tax Refunds (11 filed 12)</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 2012)</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 (2011 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 (2011 filed 2012)					
Sales/Use Tax (Calendar 2012)					
Motor Vehicle Sales Tax (Calendar 2012)					
Motor Vehicle Registration Tax (Calendar 2012)					
Motor Fuels Tax (Calendar 2012)					
Corporate Income Tax (Calendar 2012)					
State General Property Tax (Payable 2012)					
<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; Table 2-2 also includes income and sales taxes paid by nonresidents.

2012 population is used to calculate per capita amounts in the tables and maps throughout the report, even if 2011 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 112 and 113, which use 2011 population.

The total state aids and credits contained in this report equal about \$13.6 billion, whereas the total of the seven major taxes listed in this report equal \$15.0 billion paid by residents and an additional \$1.2 billion paid by nonresidents (for a total tax amount of \$16.2 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 \$17.9 billion in fiscal year 2011 and \$18.8 billion in fiscal year 2012. 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 2011 Update report (published May 2015). Therefore, the \$16.2 billion total taxes listed in this report (residents and nonresidents) is about 88 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, and amounts are not available by county.

I. Major State Aids/Credits	STATEWIDE SUMMARY - RESIDENTS ONLY		
	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>			
Education Aid (2011-2012)	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)			
Medical Assistance	3,146,036	24.0	586
Minnesota Family Investment Program	74,011	0.6	14
General Assistance	50,500	0.4	9
MinnesotaCare	17,011	0.1	3
Social Services	1,378,537	10.5	257
Miscellaneous	163,659	1.3	30
Total	4,829,754	36.9	900
Highway Aid (Calendar 2012)			
County Aid	505,802	3.9	94
Municipal Aid	148,025	1.1	28
Township Aid	36,327	0.3	7
Total	690,154	5.3	129
Other Aid (2012)			
Local Government Aid (Calendar 2012)	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	18,373	0.1	3
County Program Aid (Payable 2012)	161,106	1.2	30
Community Corrections Funding (2012)	83,945	0.6	16
<b>Total Aids</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,438</b>
<b>B. Property Tax Credits (Payable 2012)</b>			
Agricultural Market Value Credit	23,383	48.2	4
Miscellaneous Credits	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>			
Regular (Homeowners)	293,484	61.9	55
Regular (Renters)	177,267	37.4	33
Targeting Refund	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>			
<b>A. Property Tax Levy (Payable 2012)</b>			
County Levy	\$2,492,968	29.6%	\$464
City/Town Levy	1,934,594	22.9	360
School District Net Tax Capacity Levy	1,307,222	15.5	243
School District Referendum Market Value Levy	780,864	9.3	145
Miscellaneous District Levy	1,099,867	13.0	205
State Property Tax Levy	817,361	9.7	152
<b>Total Levy</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>8,384,357</b>		<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>			
Market Valuation	\$550,989,160		\$102,625
Referendum Market Valuation	435,156,445		81,050
Net Tax Capacity (NTC)	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.188</b>		
<b>III. Major State Taxes</b>			
Individual Income Tax (2011 filed 2012)	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	943,323	6.3	176
State General Property Tax (Payable 2012)	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</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 (2011-2012)		\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)				
Medical Assistance		3,146,036	24.0	586
Minnesota Family Investment Program		74,011	0.6	14
General Assistance		50,500	0.4	9
MinnesotaCare		17,011	0.1	3
Social Services		1,378,537	10.5	257
Miscellaneous		163,659	1.3	30
Total		4,829,754	36.9	899
Highway Aid (Calendar 2012)				
County Aid		505,802	3.9	94
Municipal Aid		148,025	1.1	28
Township Aid		36,327	0.3	7
Total		690,154	5.3	129
Other Aid (2012)				
Local Government Aid (Calendar 2012)		425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)		18,373	0.1	3
County Program Aid (Payable 2012)		161,106	1.2	30
Community Corrections Funding (2012)		83,945	0.6	16
<b>Total Aids</b>		<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>				
Agricultural Market Value Credit		23,383	48.2	4
Miscellaneous Credits		25,134	51.8	5
<b>Total Property Tax Credits</b>		<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>				
Regular (Homeowners)		293,484	61.9	55
Regular (Renters)		177,267	37.4	33
Targeting Refund		3,266	0.7	1
<b>Total Property Tax Refunds</b>		<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>		<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>				
<b>A. Property Tax Levy (Payable 2012)</b>				
County Levy		\$2,492,968	29.6%	\$464
City/Town Levy		1,934,594	22.9	360
School District Net Tax Capacity Levy		1,307,222	15.5	243
School District Referendum Market Value Levy		780,864	9.3	145
Miscellaneous District Levy		1,099,867	13.0	205
State Property Tax Levy		817,361	9.7	152
<b>Total Levy</b>		<b>\$8,432,875</b>	<b>100.0%</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>		<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>		<b>8,384,357</b>		<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>				
Market Valuation		\$550,989,160		\$102,625
Referendum Market Valuation		435,156,445		81,050
Net Tax Capacity (NTC)		5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>		<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>		<b>0.188</b>		
<b>III. Major State Taxes</b>				
Individual Income Tax (2011 filed 2012)		\$7,430,998	45.8%	\$1,384
Sales/Use Tax (Calendar 2012)		5,007,858	30.9	933
Motor Vehicle Sales Tax (Calendar 2012)		578,405	3.6	108
Motor Vehicle Registration Tax (Calendar 2012)		595,505	3.7	111
Motor Fuels Tax (Calendar 2012)		852,267	5.3	159
Corporate Income Tax (Calendar 2012)		943,323	5.8	176
State General Property Tax (Payable 2012)		817,361	5.0	152
<b>Total State Taxes</b>		<b>\$16,225,716</b>	<b>100.0%</b>	<b>\$3,022</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 56.0 percent of the education aid goes to metro counties and 44.0 percent goes to nonmetro counties.

2012 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2011 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 112 and 113, which use 2011 population.

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 \$1.2 billion. Appendix B has a list of the type of tax and amounts not entirely allocated to Minnesota counties.

	METRO			NONMETRO		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>I. Major State Aids/Credits</b>						
<b>A. Aids to Local Governments</b>						
Education Aid (2011-2012)	\$3,855,778	55.1%	\$1,325	\$3,022,211	49.7%	\$1,229
Human Services Aid (Calendar 2012)						
Medical Assistance	1,750,612	25.0	602	1,395,423	22.9	567
Minnesota Family Investment Program	47,842	0.7	16	26,169	0.4	11
General Assistance	35,798	0.5	12	14,702	0.2	6
MinnesotaCare	10,493	0.1	4	6,519	0.1	3
Social Services	735,942	10.5	253	642,595	10.6	261
Miscellaneous	106,599	1.5	37	57,060	0.9	23
Total	2,687,286	38.4	924	2,142,467	35.2	871
Highway Aid (Calendar 2012)						
County Aid	118,736	1.7	41	387,066	6.4	157
Municipal Aid	97,673	1.4	34	50,352	0.8	20
Township Aid	811	0.0	0	35,516	0.6	14
Total	217,220	3.1	75	472,934	7.8	192
Other Aid (2012)						
Local Government Aid (Calendar 2012)	132,977	1.9	46	292,261	4.8	119
Disparity Reduction Aid (Calendar 2012)	1,367	0.0	0	17,005	0.3	7
County Program Aid (Payable 2012)	67,009	1.0	23	94,097	1.5	38
Community Corrections Funding (2012)	40,855	0.6	14	43,090	0.7	18
<b>Total Aids</b>	<b>7,002,493</b>	<b>100.0</b>	<b>2,407</b>	<b>6,084,066</b>	<b>100.0</b>	<b>2,473</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	1,250	53.4	0	22,133	47.9	9
Miscellaneous Credits	1,091	46.6	0	24,043	52.1	10
<b>Total Property Tax Credits</b>	<b>2,341</b>	<b>100.0</b>	<b>1</b>	<b>46,177</b>	<b>100.0</b>	<b>19</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	203,495	62.9	70	89,989	59.9	37
Regular (Renters)	119,688	37.0	41	57,579	38.3	23
Targeting Refund	576	0.2	0	2,690	1.8	1
<b>Total Property Tax Refunds</b>	<b>323,760</b>	<b>100.0</b>	<b>111</b>	<b>150,257</b>	<b>100.0</b>	<b>61</b>
<b>Total Aids/Credits</b>	<b>\$7,328,594</b>	<b>100.0%</b>	<b>\$2,519</b>	<b>\$6,280,500</b>	<b>100.0%</b>	<b>\$2,553</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$1,213,398	23.2%	\$417	\$1,279,570	39.9%	\$520
City/Town Levy	1,167,740	22.4	401	766,853	23.9	312
School District Net Tax Capacity Levy	770,342	14.8	265	536,881	16.7	218
School District Referendum Market Value Levy	545,443	10.4	188	235,421	7.3	96
Miscellaneous District Levy	1,000,012	19.1	344	99,855	3.1	41
State Property Tax Levy	525,194	10.1	181	292,166	9.1	119
<b>Total Levy</b>	<b>\$5,222,129</b>	<b>100.0%</b>	<b>\$1,795</b>	<b>\$3,210,746</b>	<b>100.0%</b>	<b>\$1,305</b>
<b>Less Property Tax Credits</b>	<b>2,341</b>		<b>1</b>	<b>46,177</b>		<b>19</b>
<b>Net Property Taxes Payable</b>	<b>5,219,788</b>		<b>1,794</b>	<b>3,164,569</b>		<b>1,286</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$281,540,204		\$96,782	\$269,448,955		\$109,533
Referendum Market Valuation	276,959,614		95,208	158,196,831		64,308
Net Tax Capacity (NTC)	3,252,334		1,118	2,583,944		1,050
<b>C. Average Local NTC Tax Rate</b>	<b>126.749</b>			<b>103.519</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.208</b>			<b>0.154</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$4,659,849	48.8%	\$1,602	\$2,358,602	43.2%	\$959
Sales/Use Tax (Calendar 2012)	2,685,273	28.1	923	1,507,029	27.6	613
Motor Vehicle Sales Tax (Calendar 2012)	302,729	3.2	104	275,676	5.1	112
Motor Vehicle Registration Tax (Calendar 2012)	321,724	3.4	111	273,781	5.0	111
Motor Fuels Tax (Calendar 2012)	402,753	4.2	138	449,513	8.2	183
Corporate Income Tax (Calendar 2012)	644,613	6.8	222	298,710	5.5	121
State General Property Tax (Payable 2012)	525,194	5.5	181	292,166	5.4	119
<b>Total State Taxes</b>	<b>\$9,542,136</b>	<b>100.0%</b>	<b>\$3,280</b>	<b>\$5,455,478</b>	<b>100.0%</b>	<b>\$2,218</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 (2011-2012)	\$3,855,778	56.1%	\$3,022,211	43.9%
Human Services Aid (Calendar 2012)				
Medical Assistance	1,750,612	55.6	1,395,423	44.4
Minnesota Family Investment Program	47,842	64.6	26,169	35.4
General Assistance	35,798	70.9	14,702	29.1
MinnesotaCare	10,493	61.7	6,519	38.3
Social Services	735,942	53.4	642,595	46.6
Miscellaneous	106,599	65.1	57,060	34.9
Total	2,687,286	55.6	2,142,467	44.4
Highway Aid (Calendar 2012)				
County Aid	118,736	23.5	387,066	76.5
Municipal Aid	97,673	66.0	50,352	34.0
Township Aid	811	2.2	35,516	97.8
Total	217,220	31.5	472,934	68.5
Other Aid (2012)				
Local Government Aid (Calendar 2012)	132,977	31.3	292,261	68.7
Disparity Reduction Aid (Calendar 2012)	1,367	7.4	17,005	92.6
County Program Aid (Payable 2012)	67,009	41.6	94,097	58.4
Community Corrections Funding (2012)	40,855	48.7	43,090	51.3
<b>Total Aids</b>	<b>7,002,493</b>	<b>53.5</b>	<b>6,084,066</b>	<b>46.5</b>
<b>B. Property Tax Credits (Payable 2012)</b>				
Agricultural Market Value Credit	1,250	5.3	22,133	94.7
Miscellaneous Credits	1,091	4.3	24,043	95.7
<b>Total Property Tax Credits</b>	<b>2,341</b>	<b>4.8</b>	<b>46,177</b>	<b>95.2</b>
<b>C. Property Tax Refunds (11 filed 12)</b>				
Regular (Homeowners)	203,495	69.3	89,989	30.7
Regular (Renters)	119,688	67.5	57,579	32.5
Targeting Refund	576	17.6	2,690	82.4
<b>Total Property Tax Refunds</b>	<b>323,760</b>	<b>68.3</b>	<b>150,257</b>	<b>31.7</b>
<b>Total Aids/Credits</b>	<b>\$7,328,594</b>	<b>53.9%</b>	<b>\$6,280,500</b>	<b>46.1%</b>
<b>II. Property Tax Data</b>				
<b>A. Property Tax Levy (Payable 2012)</b>				
County Levy	\$1,213,398	48.7%	\$1,279,570	51.3%
City/Town Levy	1,167,740	60.4	766,853	39.6
School District Net Tax Capacity Levy	770,342	58.9	536,881	41.1
School District Referendum Market Value Levy	545,443	69.9	235,421	30.1
Miscellaneous District Levy	1,000,012	90.9	99,855	9.1
State Property Tax Levy	525,194	64.3	292,166	35.7
<b>Total Levy</b>	<b>\$5,222,129</b>	<b>61.9%</b>	<b>\$3,210,746</b>	<b>38.1%</b>
<b>Less Property Tax Credits</b>	<b>2,341</b>		<b>46,177</b>	
<b>Net Property Taxes Payable</b>	<b>5,219,788</b>		<b>3,164,569</b>	
<b>B. Property Valuation (2011 Assessment)</b>				
Market Valuation	\$281,540,204		\$269,448,955	
Referendum Market Valuation	276,959,614		158,196,831	
Net Tax Capacity (NTC)	3,252,334		2,583,944	
<b>C. Average Local NTC Tax Rate</b>	<b>126.749</b>		<b>103.519</b>	
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.207</b>		<b>0.154</b>	
<b>III. Major State Taxes</b>				
Individual Income Tax (2011 filed 2012)	\$4,659,849	66.4%	\$2,358,602	33.6%
Sales/Use Tax (Calendar 2012)	2,685,273	64.1	1,507,029	35.9
Motor Vehicle Sales Tax (Calendar 2012)	302,729	52.3	275,676	47.7
Motor Vehicle Registration Tax (Calendar 2012)	321,724	54.0	273,781	46.0
Motor Fuels Tax (Calendar 2012)	402,753	47.3	449,513	52.7
Corporate Income Tax (Calendar 2012)	644,613	68.3	298,710	31.7
State General Property Tax (Payable 2012)	525,194	64.3	292,166	35.7
<b>Total State Taxes</b>	<b>\$9,542,136</b>	<b>63.6%</b>	<b>\$5,455,478</b>	<b>36.4%</b>



### 3. Regional Data

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

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

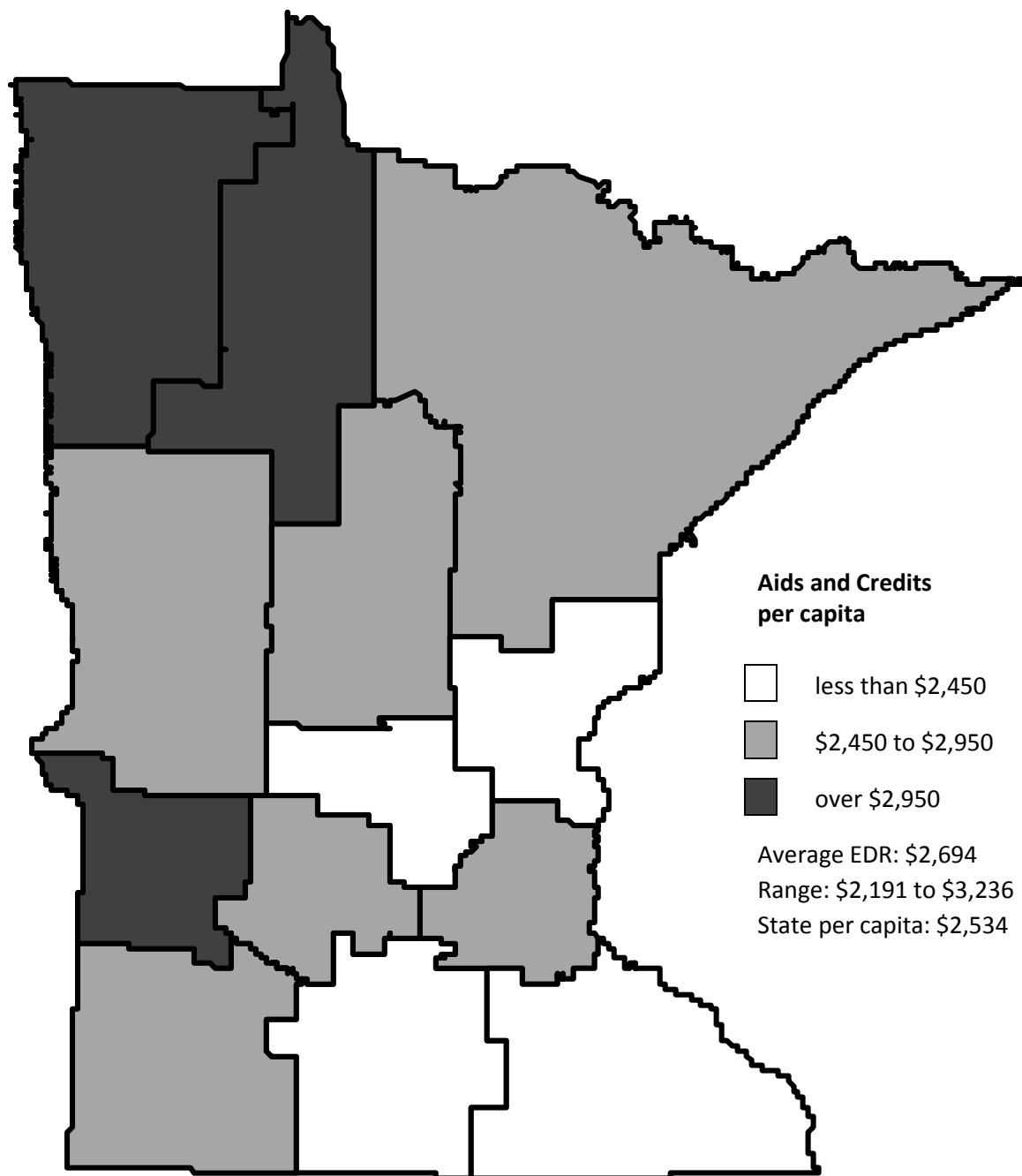
Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. There is a separate table for each region.

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

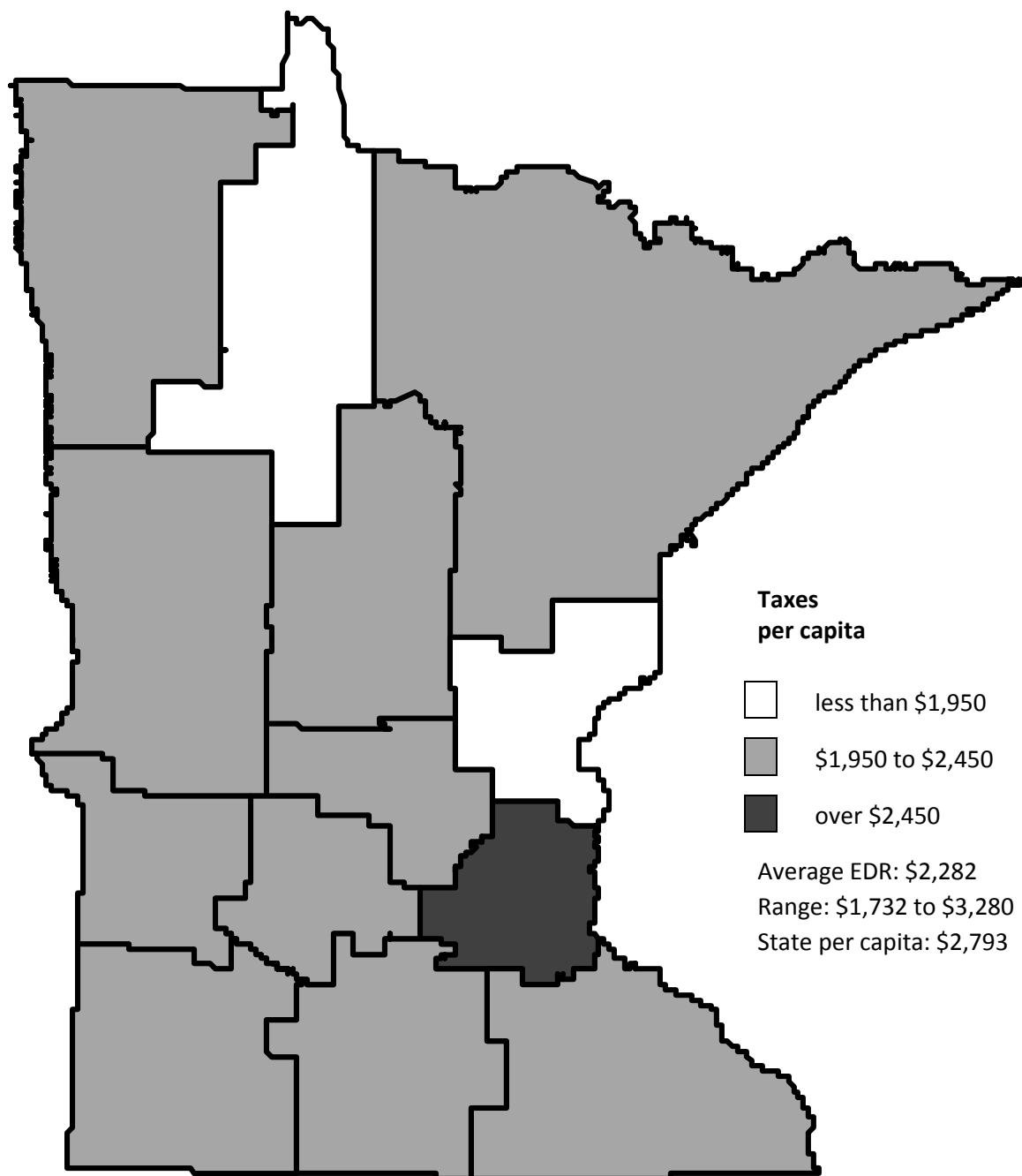
The map of Minnesota on page 4 and table on page 5 show the counties that are located in each of the 13 economic development regions.

2012 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2011 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 112 and 113.

### Total Aids and Credits (\$13.6 billion), per capita by Economic Development Region

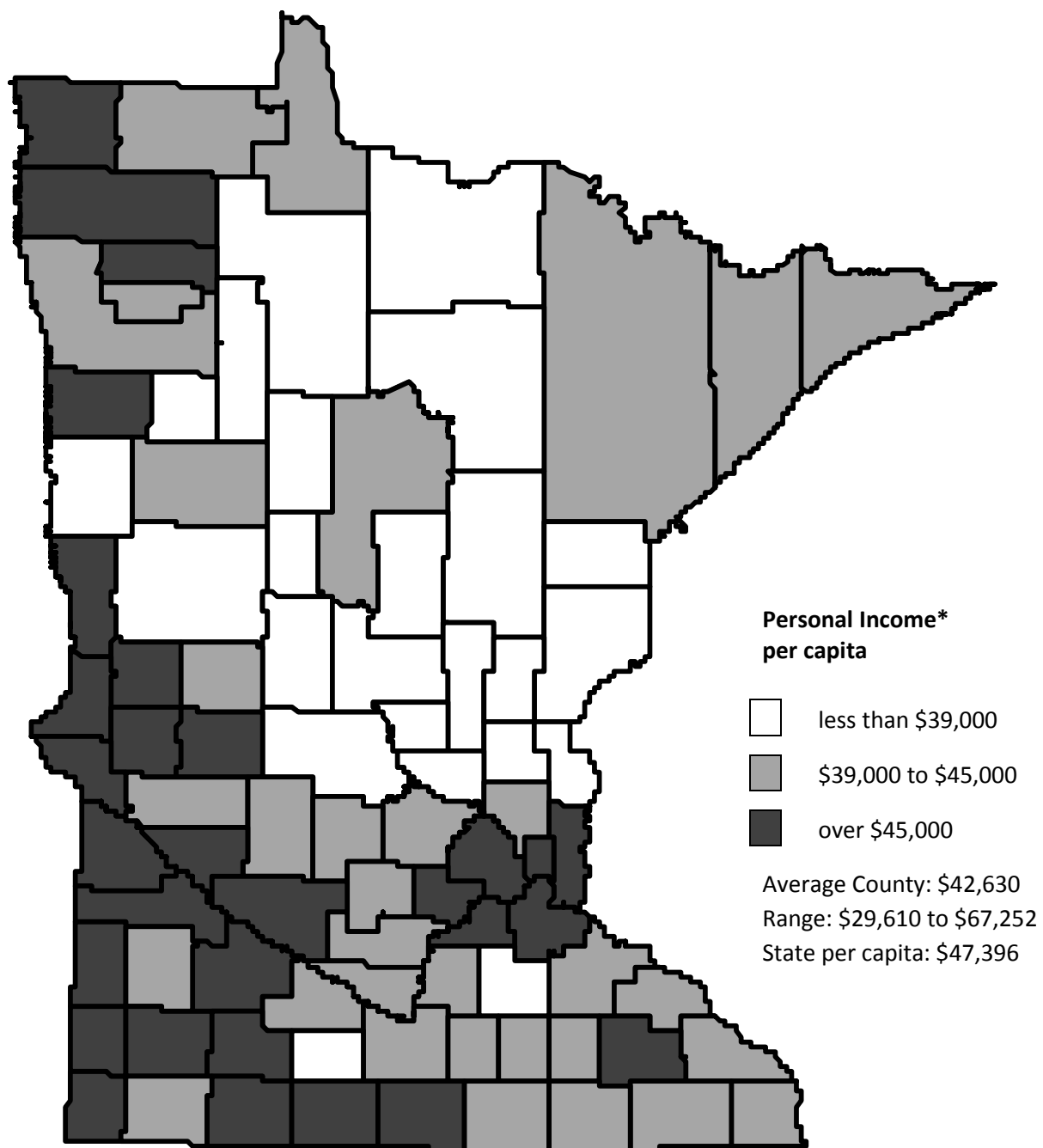


### **Total Taxes (\$15.0 Billion),\* per capita by Economic Development Region**



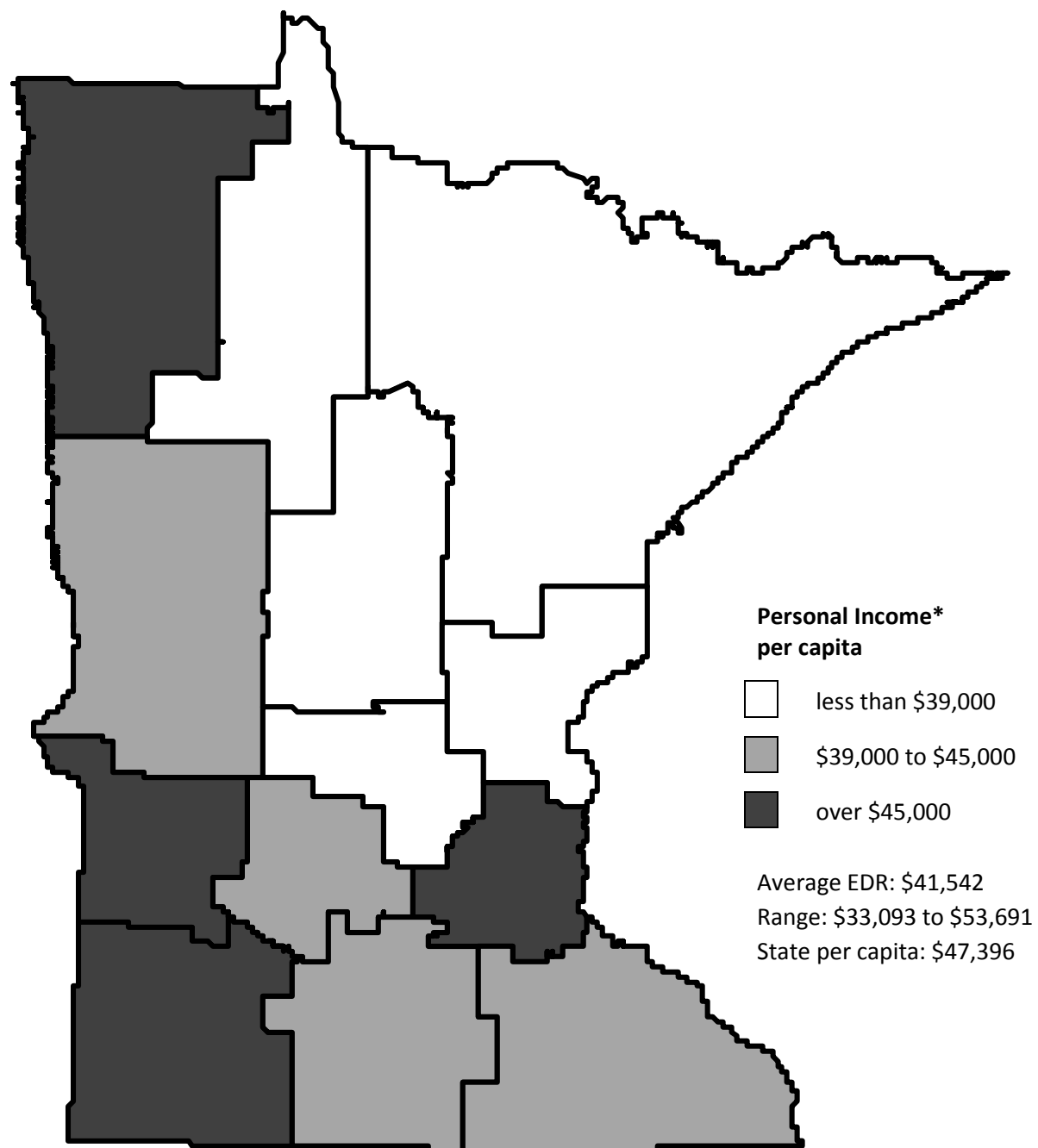
\* Total taxes include only the taxes on residents. The \$1.2 billion paid by nonresidents and not allocated to Minnesota counties is excluded.

## Personal Income (\$254.5 billion in 2012), per capita by County



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

## Personal Income (\$254.5 billion in 2012), 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 (2011-2012)	\$120,626	45.4%	\$1,408	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)						
Medical Assistance	57,873	21.8	676	3,146,036	24.0	586
Minnesota Family Investment Program	924	0.3	11	74,011	0.6	14
General Assistance	408	0.2	5	50,500	0.4	9
MinnesotaCare	284	0.1	3	17,011	0.1	3
Social Services	26,068	9.8	304	1,378,537	10.5	257
Miscellaneous	1,618	0.6	19	163,659	1.3	30
Total	87,176	32.8	1,018	4,829,754	36.9	900
Highway Aid (Calendar 2012)						
County Aid	29,935	11.3	349	505,802	3.9	94
Municipal Aid	1,663	0.6	19	148,025	1.1	28
Township Aid	4,324	1.6	50	36,327	0.3	7
Total	35,922	13.5	419	690,154	5.3	129
Other Aid (2012)						
Local Government Aid (Calendar 2012)	15,189	5.7	177	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	560	0.2	7	18,373	0.1	3
County Program Aid (Payable 2012)	4,660	1.8	54	161,106	1.2	30
Community Corrections Funding (2012)	1,822	0.7	21	83,945	0.6	16
<b>Total Aids</b>	<b>265,954</b>	<b>100.0</b>	<b>3,104</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	1,577	58.6	18	23,383	48.2	4
Miscellaneous Credits	1,113	41.4	13	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>2,690</b>	<b>100.0</b>	<b>31</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	1,634	52.7	19	293,484	61.9	55
Regular (Renters)	1,337	43.1	16	177,267	37.4	33
Targeting Refund	129	4.2	2	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>3,100</b>	<b>100.0</b>	<b>36</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$271,744</b>	<b>100.0%</b>	<b>\$3,172</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$46,811	41.6%	\$546	\$2,492,968	29.6%	\$464
City/Town Levy	22,156	19.7	259	1,934,594	22.9	360
School District Net Tax Capacity Levy	15,963	14.2	186	1,307,222	15.5	243
School District Referendum Market Value Levy	9,604	8.5	112	780,864	9.3	145
Miscellaneous District Levy	7,625	6.8	89	1,099,867	13.0	205
State Property Tax Levy	10,392	9.2	121	817,361	9.7	152
<b>Total Levy</b>	<b>\$112,551</b>	<b>100.0%</b>	<b>1,314</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>1,571</b>
<b>Less Property Tax Credits</b>	<b>2,690</b>		<b>31</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>109,861</b>		<b>1,282</b>	<b>8,384,357</b>		<b>1,562</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$9,569,774		\$111,704	\$550,989,160		\$102,625
Referendum Market Valuation	3,854,307		\$44,990	435,156,445		81,050
Net Tax Capacity (NTC)	85,849		1,002	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>107.579</b>			<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.254</b>			<b>0.188</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$102,167	50.2%	\$1,193	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	40,376	19.8	471	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	10,768	5.3	126	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	10,857	5.3	127	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	16,622	8.2	194	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	12,468	6.1	146	943,323	6.3	176
State General Property Tax (Payable 2012)	10,392	5.1	121	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$203,649</b>	<b>100.0%</b>	<b>\$2,377</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</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 (2011-2012)	\$123,435	46.2%	\$1,472	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)						
Medical Assistance	81,575	30.6	973	3,146,036	24.0	586
Minnesota Family Investment Program	3,051	1.1	36	74,011	0.6	14
General Assistance	687	0.3	8	50,500	0.4	9
MinnesotaCare	259	0.1	3	17,011	0.1	3
Social Services	23,300	8.7	278	1,378,537	10.5	257
Miscellaneous	1,905	0.7	23	163,659	1.3	30
Total	110,778	41.5	1,321	4,829,754	36.9	900
Highway Aid (Calendar 2012)						
County Aid	18,430	6.9	220	505,802	3.9	94
Municipal Aid	554	0.2	7	148,025	1.1	28
Township Aid	1,251	0.5	15	36,327	0.3	7
Total	20,234	7.6	241	690,154	5.3	129
Other Aid (2012)						
Local Government Aid (Calendar 2012)	5,145	1.9	61	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	253	0.1	3	18,373	0.1	3
County Program Aid (Payable 2012)	5,133	1.9	61	161,106	1.2	30
Community Corrections Funding (2012)	1,993	0.7	24	83,945	0.6	16
<b>Total Aids</b>	<b>266,970</b>	<b>100.0</b>	<b>3,183</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	871	99.8	10	23,383	48.2	4
Miscellaneous Credits	3	0.3	0	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>873</b>	<b>100.0</b>	<b>10</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	1,926	54.2	23	293,484	61.9	55
Regular (Renters)	1,588	44.7	19	177,267	37.4	33
Targeting Refund	42	1.2	1	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>3,556</b>	<b>100.0</b>	<b>42</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$271,400</b>	<b>100.0%</b>	<b>\$3,236</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$40,347	41.6%	\$481	\$2,492,968	29.6%	\$464
City/Town Levy	18,143	18.7	216	1,934,594	22.9	360
School District Net Tax Capacity Levy	18,166	18.7	217	1,307,222	15.5	243
School District Referendum Market Value Levy	5,084	5.2	61	780,864	9.3	145
Miscellaneous District Levy	2,759	2.8	33	1,099,867	13.0	205
State Property Tax Levy	12,544	12.9	150	817,361	9.7	152
<b>Total Levy</b>	<b>\$97,042</b>	<b>100.0%</b>	<b>1,157</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>1,571</b>
<b>Less Property Tax Credits</b>	<b>873</b>		<b>10</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>96,169</b>		<b>1,147</b>	<b>8,384,357</b>		<b>1,562</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$8,335,778		\$99,381	\$550,989,160		\$102,625
Referendum Market Valuation	4,818,651		\$57,449	435,156,445		81,050
Net Tax Capacity (NTC)	83,860		1,000	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>94.699</b>			<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.106</b>			<b>0.188</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$52,873	34.6%	\$630	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	51,790	33.9	617	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	8,357	5.5	100	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	7,982	5.2	95	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	13,884	9.1	166	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	5,382	3.5	64	943,323	6.3	176
State General Property Tax (Payable 2012)	12,544	8.2	150	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$152,812</b>	<b>100.0%</b>	<b>\$1,822</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</b>

I. Major State Aids/Credits	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2011-2012)	\$363,533	40.7%	\$1,116	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)						
Medical Assistance	235,628	26.4	723	3,146,036	24.0	586
Minnesota Family Investment Program	4,409	0.5	14	74,011	0.6	14
General Assistance	3,842	0.4	12	50,500	0.4	9
MinnesotaCare	704	0.1	2	17,011	0.1	3
Social Services	108,788	12.2	334	1,378,537	10.5	257
Miscellaneous	13,182	1.5	40	163,659	1.3	30
Total	366,552	41.1	1,125	4,829,754	36.9	900
Highway Aid (Calendar 2012)						
County Aid	55,203	6.2	169	505,802	3.9	94
Municipal Aid	9,311	1.0	29	148,025	1.1	28
Township Aid	1,754	0.2	5	36,327	0.3	7
Total	66,268	7.4	203	690,154	5.3	129
Other Aid (2012)						
Local Government Aid (Calendar 2012)	64,650	7.2	198	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	10,761	1.2	33	18,373	0.1	3
County Program Aid (Payable 2012)	13,825	1.5	42	161,106	1.2	30
Community Corrections Funding (2012)	7,020	0.8	22	83,945	0.6	16
<b>Total Aids</b>	<b>892,609</b>	<b>100.0</b>	<b>2,740</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	936	5.7	3	23,383	48.2	4
Miscellaneous Credits	15,605	94.3	48	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>16,541</b>	<b>100.0</b>	<b>51</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	10,204	52.6	31	293,484	61.9	55
Regular (Renters)	8,521	43.9	26	177,267	37.4	33
Targeting Refund	671	3.5	2	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>19,396</b>	<b>100.0</b>	<b>60</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$928,547</b>	<b>100.0%</b>	<b>\$2,850</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$181,453	43.1%	\$557	\$2,492,968	29.6%	\$464
City/Town Levy	92,901	22.0	285	1,934,594	22.9	360
School District Net Tax Capacity Levy	63,727	15.1	196	1,307,222	15.5	243
School District Referendum Market Value Levy	15,986	3.8	49	780,864	9.3	145
Miscellaneous District Levy	23,197	5.5	71	1,099,867	13.0	205
State Property Tax Levy	44,077	10.5	135	817,361	9.7	152
<b>Total Levy</b>	<b>\$421,341</b>	<b>100.0%</b>	<b>1,293</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>1,571</b>
<b>Less Property Tax Credits</b>	<b>16,541</b>		<b>51</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>404,799</b>		<b>1,243</b>	<b>8,384,357</b>		<b>1,562</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$32,035,390		\$98,341	\$550,989,160		\$102,625
Referendum Market Valuation	22,148,494		\$67,990	435,156,445		81,050
Net Tax Capacity (NTC)	332,526		1,021	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>107.813</b>			<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.085</b>			<b>0.188</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$275,837	37.8%	\$847	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	251,467	34.5	772	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	35,565	4.9	109	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	35,189	4.8	108	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	56,503	7.7	173	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	30,529	4.2	94	943,323	6.3	176
State General Property Tax (Payable 2012)	44,077	6.0	135	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$729,166</b>	<b>100.0%</b>	<b>\$2,238</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</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 (2011-2012)	\$264,229	46.9%	\$1,182	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)						
Medical Assistance	140,419	24.9	628	3,146,036	24.0	586
Minnesota Family Investment Program	2,075	0.4	9	74,011	0.6	14
General Assistance	1,520	0.3	7	50,500	0.4	9
MinnesotaCare	549	0.1	2	17,011	0.1	3
Social Services	61,021	10.8	273	1,378,537	10.5	257
Miscellaneous	5,228	0.9	23	163,659	1.3	30
Total	210,812	37.5	943	4,829,754	36.9	900
Highway Aid (Calendar 2012)						
County Aid	40,514	7.2	181	505,802	3.9	94
Municipal Aid	5,568	1.0	25	148,025	1.1	28
Township Aid	4,486	0.8	20	36,327	0.3	7
Total	50,568	9.0	226	690,154	5.3	129
Other Aid (2012)						
Local Government Aid (Calendar 2012)	25,531	4.5	114	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	323	0.1	1	18,373	0.1	3
County Program Aid (Payable 2012)	7,481	1.3	33	161,106	1.2	30
Community Corrections Funding (2012)	3,880	0.7	17	83,945	0.6	16
<b>Total Aids</b>	<b>562,825</b>	<b>100.0</b>	<b>2,519</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	2,554	30.4	11	23,383	48.2	4
Miscellaneous Credits	5,853	69.6	26	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>8,407</b>	<b>100.0</b>	<b>38</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	6,842	56.8	31	293,484	61.9	55
Regular (Renters)	4,816	40.0	22	177,267	37.4	33
Targeting Refund	380	3.2	2	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>12,038</b>	<b>100.0</b>	<b>54</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$583,270</b>	<b>100.0%</b>	<b>\$2,610</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$127,369	42.1%	\$570	\$2,492,968	29.6%	\$464
City/Town Levy	62,903	20.8	282	1,934,594	22.9	360
School District Net Tax Capacity Levy	49,292	16.3	221	1,307,222	15.5	243
School District Referendum Market Value Levy	22,999	7.6	103	780,864	9.3	145
Miscellaneous District Levy	11,930	3.9	53	1,099,867	13.0	205
State Property Tax Levy	27,764	9.2	124	817,361	9.7	152
<b>Total Levy</b>	<b>\$302,258</b>	<b>100.0%</b>	<b>1,353</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>1,571</b>
<b>Less Property Tax Credits</b>	<b>8,407</b>		<b>38</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>293,850</b>		<b>1,315</b>	<b>8,384,357</b>		<b>1,562</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$29,678,997		\$132,819	\$550,989,160		\$102,625
Referendum Market Valuation	14,780,457		\$66,145	435,156,445		81,050
Net Tax Capacity (NTC)	278,376		1,246	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>90.252</b>			<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.157</b>			<b>0.188</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$213,862	42.2%	\$957	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	145,029	28.6	649	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	25,354	5.0	113	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	25,217	5.0	113	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	46,642	9.2	209	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	23,213	4.6	104	943,323	6.3	176
State General Property Tax (Payable 2012)	27,764	5.5	124	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$507,080</b>	<b>100.0%</b>	<b>\$2,269</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</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 (2011-2012)	\$208,172	49.5%	\$1,280	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)						
Medical Assistance	115,101	27.4	708	3,146,036	24.0	586
Minnesota Family Investment Program	1,739	0.4	11	74,011	0.6	14
General Assistance	957	0.2	6	50,500	0.4	9
MinnesotaCare	605	0.1	4	17,011	0.1	3
Social Services	42,133	10.0	259	1,378,537	10.5	257
Miscellaneous	4,271	1.0	26	163,659	1.3	30
Total	164,806	39.2	1,014	4,829,754	36.9	900
Highway Aid (Calendar 2012)						
County Aid	23,067	5.5	142	505,802	3.9	94
Municipal Aid	1,612	0.4	10	148,025	1.1	28
Township Aid	2,332	0.6	14	36,327	0.3	7
Total	27,011	6.4	166	690,154	5.3	129
Other Aid (2012)						
Local Government Aid (Calendar 2012)	12,927	3.1	80	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	362	0.1	2	18,373	0.1	3
County Program Aid (Payable 2012)	4,287	1.0	26	161,106	1.2	30
Community Corrections Funding (2012)	2,768	0.7	17	83,945	0.6	16
<b>Total Aids</b>	<b>420,333</b>	<b>100.0</b>	<b>2,585</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	2,045	63.4	13	23,383	48.2	4
Miscellaneous Credits	1,181	36.6	7	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>3,227</b>	<b>100.0</b>	<b>20</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	5,784	59.7	36	293,484	61.9	55
Regular (Renters)	3,674	37.9	23	177,267	37.4	33
Targeting Refund	236	2.4	1	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>9,694</b>	<b>100.0</b>	<b>60</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$433,254</b>	<b>100.0%</b>	<b>\$2,665</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$90,539	39.6%	\$557	\$2,492,968	29.6%	\$464
City/Town Levy	53,880	23.5	331	1,934,594	22.9	360
School District Net Tax Capacity Levy	38,155	16.7	235	1,307,222	15.5	243
School District Referendum Market Value Levy	12,013	5.2	74	780,864	9.3	145
Miscellaneous District Levy	4,604	2.0	28	1,099,867	13.0	205
State Property Tax Levy	29,725	13.0	183	817,361	9.7	152
<b>Total Levy</b>	<b>\$228,917</b>	<b>100.0%</b>	<b>1,408</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>1,571</b>
<b>Less Property Tax Credits</b>	<b>3,227</b>		<b>20</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>225,690</b>		<b>1,388</b>	<b>8,384,357</b>		<b>1,562</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$23,405,470		\$143,964	\$550,989,160		\$102,625
Referendum Market Valuation	12,021,187		\$73,941	435,156,445		81,050
Net Tax Capacity (NTC)	231,328		1,423	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>80.902</b>			<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.100</b>			<b>0.188</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$116,071	35.2%	\$714	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	101,085	30.7	622	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	18,478	5.6	114	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	17,487	5.3	108	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	32,699	9.9	201	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	13,794	4.2	85	943,323	6.3	176
State General Property Tax (Payable 2012)	29,725	9.0	183	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$329,340</b>	<b>100.0%</b>	<b>\$2,026</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</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 (2011-2012)	\$145,610	50.4%	\$1,246	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)						
Medical Assistance	65,698	22.7	562	3,146,036	24.0	586
Minnesota Family Investment Program	1,203	0.4	10	74,011	0.6	14
General Assistance	571	0.2	5	50,500	0.4	9
MinnesotaCare	219	0.1	2	17,011	0.1	3
Social Services	29,214	10.1	250	1,378,537	10.5	257
Miscellaneous	2,030	0.7	17	163,659	1.3	30
Total	98,935	34.2	847	4,829,754	36.9	900
Highway Aid (Calendar 2012)						
County Aid	18,904	6.5	162	505,802	3.9	94
Municipal Aid	2,057	0.7	18	148,025	1.1	28
Township Aid	1,914	0.7	16	36,327	0.3	7
Total	22,874	7.9	196	690,154	5.3	129
Other Aid (2012)						
Local Government Aid (Calendar 2012)	15,207	5.3	130	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	370	0.1	3	18,373	0.1	3
County Program Aid (Payable 2012)	4,076	1.4	35	161,106	1.2	30
Community Corrections Funding (2012)	2,042	0.7	17	83,945	0.6	16
<b>Total Aids</b>	<b>289,114</b>	<b>100.0</b>	<b>2,474</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	1,310	99.5	11	23,383	48.2	4
Miscellaneous Credits	7	0.5	0	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>1,317</b>	<b>100.0</b>	<b>11</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	5,009	63.0	43	293,484	61.9	55
Regular (Renters)	2,899	36.4	25	177,267	37.4	33
Targeting Refund	48	0.6	0	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>7,956</b>	<b>100.0</b>	<b>68</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$298,387</b>	<b>100.0%</b>	<b>\$2,553</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$70,846	44.3%	\$606	\$2,492,968	29.6%	\$464
City/Town Levy	38,769	24.2	332	1,934,594	22.9	360
School District Net Tax Capacity Levy	21,286	13.3	182	1,307,222	15.5	243
School District Referendum Market Value Levy	14,072	8.8	120	780,864	9.3	145
Miscellaneous District Levy	3,344	2.1	29	1,099,867	13.0	205
State Property Tax Levy	11,679	7.3	100	817,361	9.7	152
<b>Total Levy</b>	<b>\$159,997</b>	<b>100.0%</b>	<b>1,369</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>1,571</b>
<b>Less Property Tax Credits</b>	<b>1,317</b>		<b>11</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>158,680</b>		<b>1,358</b>	<b>8,384,357</b>		<b>1,562</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$14,540,947		\$124,426	\$550,989,160		\$102,625
Referendum Market Valuation	7,207,733		\$61,676	435,156,445		81,050
Net Tax Capacity (NTC)	130,718		1,119	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>102.700</b>			<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.195</b>			<b>0.188</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$117,186	43.7%	\$1,003	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	75,359	28.1	645	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	13,804	5.1	118	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	13,752	5.1	118	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	19,979	7.4	171	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	16,638	6.2	142	943,323	6.3	176
State General Property Tax (Payable 2012)	11,679	4.4	100	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$268,396</b>	<b>100.0%</b>	<b>\$2,297</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</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 (2011-2012)	\$60,147	43.4%	\$1,358	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)						
Medical Assistance	32,782	23.7	740	3,146,036	24.0	586
Minnesota Family Investment Program	290	0.2	7	74,011	0.6	14
General Assistance	148	0.1	3	50,500	0.4	9
MinnesotaCare	132	0.1	3	17,011	0.1	3
Social Services	14,441	10.4	326	1,378,537	10.5	257
Miscellaneous	891	0.6	20	163,659	1.3	30
Total	48,683	35.1	1,100	4,829,754	36.9	900
Highway Aid (Calendar 2012)						
County Aid	14,970	10.8	338	505,802	3.9	94
Municipal Aid	226	0.2	5	148,025	1.1	28
Township Aid	2,734	2.0	62	36,327	0.3	7
Total	17,931	12.9	405	690,154	5.3	129
Other Aid (2012)						
Local Government Aid (Calendar 2012)	8,863	6.4	200	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	602	0.4	14	18,373	0.1	3
County Program Aid (Payable 2012)	1,532	1.1	35	161,106	1.2	30
Community Corrections Funding (2012)	772	0.6	17	83,945	0.6	16
<b>Total Aids</b>	<b>138,530</b>	<b>100.0</b>	<b>3,129</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	925	100.0	21	23,383	48.2	4
Miscellaneous Credits	0	0.0	0	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>925</b>	<b>100.0</b>	<b>21</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	745	49.5	17	293,484	61.9	55
Regular (Renters)	736	48.9	17	177,267	37.4	33
Targeting Refund	24	1.6	1	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>1,506</b>	<b>100.0</b>	<b>34</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$140,961</b>	<b>100.0%</b>	<b>\$3,184</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$32,855	46.8%	\$742	\$2,492,968	29.6%	\$464
City/Town Levy	17,484	24.9	395	1,934,594	22.9	360
School District Net Tax Capacity Levy	9,039	12.9	204	1,307,222	15.5	243
School District Referendum Market Value Levy	5,080	7.2	115	780,864	9.3	145
Miscellaneous District Levy	1,686	2.4	38	1,099,867	13.0	205
State Property Tax Levy	4,033	5.7	91	817,361	9.7	152
<b>Total Levy</b>	<b>\$70,177</b>	<b>100.0%</b>	<b>1,585</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>1,571</b>
<b>Less Property Tax Credits</b>	<b>925</b>		<b>21</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>69,252</b>		<b>1,564</b>	<b>8,384,357</b>		<b>1,562</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$8,327,169		\$188,070	\$550,989,160		\$102,625
Referendum Market Valuation	1,890,140		\$42,689	435,156,445		81,050
Net Tax Capacity (NTC)	68,141		1,539	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>89.181</b>			<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.284</b>			<b>0.188</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$50,232	47.1%	\$1,134	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	20,433	19.2	461	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	5,960	5.6	135	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	6,139	5.8	139	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	9,001	8.4	203	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	10,771	10.1	243	943,323	6.3	176
State General Property Tax (Payable 2012)	4,033	3.8	91	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$106,568</b>	<b>100.0%</b>	<b>\$2,407</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</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 (2011-2012)	\$195,664	52.8%	\$1,202	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)						
Medical Assistance	87,954	23.7	540	3,146,036	24.0	586
Minnesota Family Investment Program	1,300	0.4	8	74,011	0.6	14
General Assistance	847	0.2	5	50,500	0.4	9
MinnesotaCare	574	0.2	4	17,011	0.1	3
Social Services	38,122	10.3	234	1,378,537	10.5	257
Miscellaneous	2,876	0.8	18	163,659	1.3	30
Total	131,673	35.5	809	4,829,754	36.9	900
Highway Aid (Calendar 2012)						
County Aid	23,818	6.4	146	505,802	3.9	94
Municipal Aid	1,568	0.4	10	148,025	1.1	28
Township Aid	1,272	0.3	8	36,327	0.3	7
Total	26,658	7.2	164	690,154	5.3	129
Other Aid (2012)						
Local Government Aid (Calendar 2012)	6,762	1.8	42	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	145	0.0	1	18,373	0.1	3
County Program Aid (Payable 2012)	6,300	1.7	39	161,106	1.2	30
Community Corrections Funding (2012)	3,522	1.0	22	83,945	0.6	16
<b>Total Aids</b>	<b>370,724</b>	<b>100.0</b>	<b>2,277</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	1,869	99.0	11	23,383	48.2	4
Miscellaneous Credits	19	1.0	0	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>1,888</b>	<b>100.0</b>	<b>12</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	9,400	72.6	58	293,484	61.9	55
Regular (Renters)	3,456	26.7	21	177,267	37.4	33
Targeting Refund	88	0.7	1	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>12,944</b>	<b>100.0</b>	<b>80</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$385,556</b>	<b>100.0%</b>	<b>\$2,368</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$86,728	45.5%	\$533	\$2,492,968	29.6%	\$464
City/Town Levy	42,968	22.6	264	1,934,594	22.9	360
School District Net Tax Capacity Levy	36,286	19.1	223	1,307,222	15.5	243
School District Referendum Market Value Levy	7,963	4.2	49	780,864	9.3	145
Miscellaneous District Levy	4,181	2.2	26	1,099,867	13.0	205
State Property Tax Levy	12,339	6.5	76	817,361	9.7	152
<b>Total Levy</b>	<b>\$190,464</b>	<b>100.0%</b>	<b>1,170</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>1,571</b>
<b>Less Property Tax Credits</b>	<b>1,888</b>		<b>12</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>188,576</b>		<b>1,158</b>	<b>8,384,357</b>		<b>1,562</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$13,436,673		\$82,528	\$550,989,160		\$102,625
Referendum Market Valuation	9,920,272		\$60,930	435,156,445		81,050
Net Tax Capacity (NTC)	126,844		779	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>133.896</b>			<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.084</b>			<b>0.188</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$129,801	46.0%	\$797	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	62,030	22.0	381	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	18,184	6.4	112	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	16,998	6.0	104	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	33,952	12.0	209	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	8,691	3.1	53	943,323	6.3	176
State General Property Tax (Payable 2012)	12,339	4.4	76	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$281,994</b>	<b>100.0%</b>	<b>\$1,732</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</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 (2011-2012)	\$526,413	61.4%	\$1,293	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)						
Medical Assistance	162,726	19.0	400	3,146,036	24.0	586
Minnesota Family Investment Program	3,593	0.4	9	74,011	0.6	14
General Assistance	1,853	0.2	5	50,500	0.4	9
MinnesotaCare	703	0.1	2	17,011	0.1	3
Social Services	73,981	8.6	182	1,378,537	10.5	257
Miscellaneous	7,502	0.9	18	163,659	1.3	30
Total	250,358	29.2	615	4,829,754	36.9	900
Highway Aid (Calendar 2012)						
County Aid	29,820	3.5	73	505,802	3.9	94
Municipal Aid	9,186	1.1	23	148,025	1.1	28
Township Aid	1,574	0.2	4	36,327	0.3	7
Total	40,579	4.7	100	690,154	5.3	129
Other Aid (2012)						
Local Government Aid (Calendar 2012)	20,791	2.4	51	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	158	0.0	0	18,373	0.1	3
County Program Aid (Payable 2012)	14,135	1.6	35	161,106	1.2	30
Community Corrections Funding (2012)	5,520	0.6	14	83,945	0.6	16
<b>Total Aids</b>	<b>857,954</b>	<b>100.0</b>	<b>2,108</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	2,095	98.3	5	23,383	48.2	4
Miscellaneous Credits	36	1.7	0	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>2,131</b>	<b>100.0</b>	<b>5</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	20,748	65.4	51	293,484	61.9	55
Regular (Renters)	10,636	33.5	26	177,267	37.4	33
Targeting Refund	324	1.0	1	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>31,708</b>	<b>100.0</b>	<b>78</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$891,794</b>	<b>100.0%</b>	<b>\$2,191</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$181,184	34.0%	\$445	\$2,492,968	29.6%	\$464
City/Town Levy	130,237	24.4	320	1,934,594	22.9	360
School District Net Tax Capacity Levy	110,392	20.7	271	1,307,222	15.5	243
School District Referendum Market Value Levy	41,878	7.9	103	780,864	9.3	145
Miscellaneous District Levy	18,627	3.5	46	1,099,867	13.0	205
State Property Tax Levy	50,430	9.5	124	817,361	9.7	152
<b>Total Levy</b>	<b>\$532,748</b>	<b>100.0%</b>	<b>1,309</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>1,571</b>
<b>Less Property Tax Credits</b>	<b>2,131</b>		<b>5</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>530,617</b>		<b>1,304</b>	<b>8,384,357</b>		<b>1,562</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$33,908,745		\$83,305	\$550,989,160		\$102,625
Referendum Market Valuation	28,546,786		\$70,132	435,156,445		81,050
Net Tax Capacity (NTC)	356,754		876	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>122.502</b>			<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.159</b>			<b>0.188</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$417,275	45.3%	\$1,025	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	251,451	27.3	618	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	43,994	4.8	108	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	44,446	4.8	109	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	70,408	7.6	173	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	42,672	4.6	105	943,323	6.3	176
State General Property Tax (Payable 2012)	50,430	5.5	124	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$920,675</b>	<b>100.0%</b>	<b>\$2,262</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</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 (2011-2012)	\$160,103	47.8%	\$1,354	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)						
Medical Assistance	69,374	20.7	587	3,146,036	24.0	586
Minnesota Family Investment Program	960	0.3	8	74,011	0.6	14
General Assistance	534	0.2	5	50,500	0.4	9
MinnesotaCare	349	0.1	3	17,011	0.1	3
Social Services	34,348	10.2	291	1,378,537	10.5	257
Miscellaneous	2,381	0.7	20	163,659	1.3	30
Total	107,946	32.2	913	4,829,754	36.9	900
Highway Aid (Calendar 2012)						
County Aid	32,746	9.8	277	505,802	3.9	94
Municipal Aid	1,392	0.4	12	148,025	1.1	28
Township Aid	5,029	1.5	43	36,327	0.3	7
Total	39,167	11.7	331	690,154	5.3	129
Other Aid (2012)						
Local Government Aid (Calendar 2012)	21,341	6.4	181	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	837	0.2	7	18,373	0.1	3
County Program Aid (Payable 2012)	3,635	1.1	31	161,106	1.2	30
Community Corrections Funding (2012)	2,158	0.6	18	83,945	0.6	16
<b>Total Aids</b>	<b>335,187</b>	<b>100.0</b>	<b>2,836</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	2,026	98.0	17	23,383	48.2	4
Miscellaneous Credits	42	2.0	0	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>2,068</b>	<b>100.0</b>	<b>17</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	2,042	48.4	17	293,484	61.9	55
Regular (Renters)	2,116	50.2	18	177,267	37.4	33
Targeting Refund	58	1.4	0	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>4,216</b>	<b>100.0</b>	<b>36</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$341,471</b>	<b>100.0%</b>	<b>\$2,889</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$67,696	42.1%	\$573	\$2,492,968	29.6%	\$464
City/Town Levy	38,459	23.9	325	1,934,594	22.9	360
School District Net Tax Capacity Levy	25,260	15.7	214	1,307,222	15.5	243
School District Referendum Market Value Levy	15,033	9.3	127	780,864	9.3	145
Miscellaneous District Levy	2,801	1.7	24	1,099,867	13.0	205
State Property Tax Levy	11,683	7.3	99	817,361	9.7	152
<b>Total Levy</b>	<b>\$160,932</b>	<b>100.0%</b>	<b>1,361</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>1,571</b>
<b>Less Property Tax Credits</b>	<b>2,068</b>		<b>17</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>158,864</b>		<b>1,344</b>	<b>8,384,357</b>		<b>1,562</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$20,323,026		\$171,932	\$550,989,160		\$102,625
Referendum Market Valuation	5,415,770		\$45,817	435,156,445		81,050
Net Tax Capacity (NTC)	172,586		1,460	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>77.627</b>			<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.282</b>			<b>0.188</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$117,387	41.9%	\$993	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	69,666	24.9	589	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	14,756	5.3	125	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	15,025	5.4	127	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	25,255	9.0	214	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	26,349	9.4	223	943,323	6.3	176
State General Property Tax (Payable 2012)	11,683	4.2	99	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$280,121</b>	<b>100.0%</b>	<b>\$2,370</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</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 (2011-2012)	\$252,988	46.9%	\$1,092	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)						
Medical Assistance	115,591	21.4	499	3,146,036	24.0	586
Minnesota Family Investment Program	1,938	0.4	8	74,011	0.6	14
General Assistance	1,135	0.2	5	50,500	0.4	9
MinnesotaCare	944	0.2	4	17,011	0.1	3
Social Services	61,475	11.4	265	1,378,537	10.5	257
Miscellaneous	4,573	0.8	20	163,659	1.3	30
<b>Total</b>	<b>185,656</b>	<b>34.4</b>	<b>802</b>	<b>4,829,754</b>	<b>36.9</b>	<b>900</b>
Highway Aid (Calendar 2012)						
County Aid	39,943	7.4	172	505,802	3.9	94
Municipal Aid	4,338	0.8	19	148,025	1.1	28
Township Aid	3,239	0.6	14	36,327	0.3	7
<b>Total</b>	<b>47,519</b>	<b>8.8</b>	<b>205</b>	<b>690,154</b>	<b>5.3</b>	<b>129</b>
Other Aid (2012)						
Local Government Aid (Calendar 2012)	39,375	7.3	170	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	845	0.2	4	18,373	0.1	3
County Program Aid (Payable 2012)	8,780	1.6	38	161,106	1.2	30
Community Corrections Funding (2012)	4,165	0.8	18	83,945	0.6	16
<b>Total Aids</b>	<b>539,328</b>	<b>100.0</b>	<b>2,328</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	2,266	94.9	10	23,383	48.2	4
Miscellaneous Credits	123	5.1	1	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>2,389</b>	<b>100.0</b>	<b>10</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	6,693	54.1	29	293,484	61.9	55
Regular (Renters)	5,293	42.8	23	177,267	37.4	33
Targeting Refund	391	3.2	2	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>12,377</b>	<b>100.0</b>	<b>53</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$554,094</b>	<b>100.0%</b>	<b>\$2,392</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$117,128	40.2%	\$506	\$2,492,968	29.6%	\$464
City/Town Levy	76,701	26.4	331	1,934,594	22.9	360
School District Net Tax Capacity Levy	42,967	14.8	185	1,307,222	15.5	243
School District Referendum Market Value Levy	25,464	8.8	110	780,864	9.3	145
Miscellaneous District Levy	5,080	1.7	22	1,099,867	13.0	205
State Property Tax Levy	23,663	8.1	102	817,361	9.7	152
<b>Total Levy</b>	<b>\$291,002</b>	<b>100.0%</b>	<b>1,256</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>1,571</b>
<b>Less Property Tax Credits</b>	<b>2,389</b>		<b>10</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>288,613</b>		<b>1,246</b>	<b>8,384,357</b>		<b>1,562</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$27,776,207		\$119,916	\$550,989,160		\$102,625
Referendum Market Valuation	13,771,018		\$59,452	435,156,445		81,050
Net Tax Capacity (NTC)	251,022		1,084	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>96.237</b>			<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.187</b>			<b>0.188</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$224,030	42.4%	\$967	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	140,468	26.6	606	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	26,273	5.0	113	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	26,458	5.0	114	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	39,343	7.5	170	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	47,814	9.1	206	943,323	6.3	176
State General Property Tax (Payable 2012)	23,663	4.5	102	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$528,049</b>	<b>100.0%</b>	<b>\$2,280</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</b>

I. Major State Aids/Credits	SE MN (10)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2011-2012)	\$601,292	52.5%	\$1,208	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)						
Medical Assistance	230,703	20.2	463	3,146,036	24.0	586
Minnesota Family Investment Program	4,687	0.4	9	74,011	0.6	14
General Assistance	2,199	0.2	4	50,500	0.4	9
MinnesotaCare	1,129	0.1	2	17,011	0.1	3
Social Services	129,705	11.3	261	1,378,537	10.5	257
Miscellaneous	10,604	0.9	21	163,659	1.3	30
Total	379,026	33.1	761	4,829,754	36.9	900
Highway Aid (Calendar 2012)						
County Aid	59,717	5.2	120	505,802	3.9	94
Municipal Aid	12,877	1.1	26	148,025	1.1	28
Township Aid	5,608	0.5	11	36,327	0.3	7
Total	78,202	6.8	157	690,154	5.3	129
Other Aid (2012)						
Local Government Aid (Calendar 2012)	56,479	4.9	113	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	1,790	0.2	4	18,373	0.1	3
County Program Aid (Payable 2012)	20,252	1.8	41	161,106	1.2	30
Community Corrections Funding (2012)	7,428	0.6	15	83,945	0.6	16
<b>Total Aids</b>	<b>1,144,469</b>	<b>100.0</b>	<b>2,299</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	3,659	98.4	7	23,383	48.2	4
Miscellaneous Credits	61	1.6	0	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>3,720</b>	<b>100.0</b>	<b>7</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	18,962	59.7	38	293,484	61.9	55
Regular (Renters)	12,506	39.4	25	177,267	37.4	33
Targeting Refund	297	0.9	1	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>31,765</b>	<b>100.0</b>	<b>64</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$1,179,955</b>	<b>100.0%</b>	<b>\$2,370</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$236,612	36.8%	\$475	\$2,492,968	29.6%	\$464
City/Town Levy	172,253	26.8	346	1,934,594	22.9	360
School District Net Tax Capacity Levy	106,348	16.5	214	1,307,222	15.5	243
School District Referendum Market Value Levy	60,247	9.4	121	780,864	9.3	145
Miscellaneous District Levy	14,019	2.2	28	1,099,867	13.0	205
State Property Tax Levy	53,838	8.4	108	817,361	9.7	152
<b>Total Levy</b>	<b>\$643,317</b>	<b>100.0%</b>	<b>1,292</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>1,571</b>
<b>Less Property Tax Credits</b>	<b>3,720</b>		<b>7</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>639,597</b>		<b>1,285</b>	<b>8,384,357</b>		<b>1,562</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$48,110,780		\$96,647	\$550,989,160		\$102,625
Referendum Market Valuation	33,822,015		\$67,943	435,156,445		81,050
Net Tax Capacity (NTC)	465,940		936	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>113.488</b>			<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.179</b>			<b>0.188</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$541,881	47.2%	\$1,089	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	297,877	26.0	598	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	54,184	4.7	109	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	54,233	4.7	109	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	85,226	7.4	171	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	60,389	5.3	121	943,323	6.3	176
State General Property Tax (Payable 2012)	53,838	4.7	108	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$1,147,628</b>	<b>100.0%</b>	<b>\$2,305</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</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 (2011-2012)	\$3,855,778	55.1%	\$1,325	\$6,877,990	52.6%	\$1,281
Human Services Aid (Calendar 2012)						
Medical Assistance	1,750,612	25.0	602	3,146,036	24.0	586
Minnesota Family Investment Program	47,842	0.7	16	74,011	0.6	14
General Assistance	35,798	0.5	12	50,500	0.4	9
MinnesotaCare	10,493	0.1	4	17,011	0.1	3
Social Services	735,942	10.5	253	1,378,537	10.5	257
Miscellaneous	106,599	1.5	37	163,659	1.3	30
Total	2,687,286	38.4	924	4,829,754	36.9	900
Highway Aid (Calendar 2012)						
County Aid	118,736	1.7	41	505,802	3.9	94
Municipal Aid	97,673	1.4	34	148,025	1.1	28
Township Aid	811	0.0	0	36,327	0.3	7
Total	217,220	3.1	75	690,154	5.3	129
Other Aid (2012)						
Local Government Aid (Calendar 2012)	132,977	1.9	46	425,238	3.2	79
Disparity Reduction Aid (Calendar 2012)	1,367	0.0	0	18,373	0.1	3
County Program Aid (Payable 2012)	67,009	1.0	23	161,106	1.2	30
Community Corrections Funding (2012)	40,855	0.6	14	83,945	0.6	16
<b>Total Aids</b>	<b>7,002,493</b>	<b>100.0</b>	<b>2,407</b>	<b>13,086,559</b>	<b>100.0</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>						
Agricultural Market Value Credit	1,250	53.4	0	23,383	48.2	4
Miscellaneous Credits	1,091	46.6	0	25,134	51.8	5
<b>Total Property Tax Credits</b>	<b>2,341</b>	<b>100.0</b>	<b>1</b>	<b>48,518</b>	<b>100.0</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>						
Regular (Homeowners)	203,495	62.9	70	293,484	61.9	55
Regular (Renters)	119,688	37.0	41	177,267	37.4	33
Targeting Refund	576	0.2	0	3,266	0.7	1
<b>Total Property Tax Refunds</b>	<b>323,760</b>	<b>100.0</b>	<b>111</b>	<b>474,017</b>	<b>100.0</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$7,328,594</b>	<b>100.0%</b>	<b>\$2,519</b>	<b>\$13,609,094</b>	<b>100.0%</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2012)</b>						
County Levy	\$1,213,398	23.2%	\$417	\$2,492,968	29.6%	\$464
City/Town Levy	1,167,740	22.4	401	1,934,594	22.9	360
School District Net Tax Capacity Levy	770,342	14.8	265	1,307,222	15.5	243
School District Referendum Market Value Levy	545,443	10.4	188	780,864	9.3	145
Miscellaneous District Levy	1,000,012	19.1	344	1,099,867	13.0	205
State Property Tax Levy	525,194	10.1	181	817,361	9.7	152
<b>Total Levy</b>	<b>\$5,222,129</b>	<b>100.0%</b>	<b>1,795</b>	<b>\$8,432,875</b>	<b>100.0%</b>	<b>1,571</b>
<b>Less Property Tax Credits</b>	<b>2,341</b>		<b>1</b>	<b>48,518</b>		<b>9</b>
<b>Net Property Taxes Payable</b>	<b>5,219,788</b>		<b>1,794</b>	<b>8,384,357</b>		<b>1,562</b>
<b>B. Property Valuation (2011 Assessment)</b>						
Market Valuation	\$281,540,204		\$96,782	\$550,989,160		\$102,625
Referendum Market Valuation	276,959,614		\$95,208	435,156,445		81,050
Net Tax Capacity (NTC)	3,252,334		1,118	5,836,278		1,087
<b>C. Average Local NTC Tax Rate</b>	<b>126.749</b>			<b>116.464</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.207</b>			<b>0.188</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2011 filed 2012)	\$4,659,849	48.8%	\$1,602	\$7,018,451	46.8%	\$1,307
Sales/Use Tax (Calendar 2012)	2,685,273	28.1	923	4,192,302	28.0	781
Motor Vehicle Sales Tax (Calendar 2012)	302,729	3.2	104	578,405	3.9	108
Motor Vehicle Registration Tax (Calendar 2012)	321,724	3.4	111	595,505	4.0	111
Motor Fuels Tax (Calendar 2012)	402,753	4.2	138	852,267	5.7	159
Corporate Income Tax (Calendar 2012)	644,613	6.8	222	943,323	6.3	176
State General Property Tax (Payable 2012)	525,194	5.5	181	817,361	5.4	152
<b>Total State Taxes</b>	<b>\$9,542,136</b>	<b>100.0%</b>	<b>\$3,280</b>	<b>\$14,997,614</b>	<b>100.0%</b>	<b>\$2,793</b>

## 4. County Data

This section compares data from each county with statewide data and data from the economic development region 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.**

The table on page 6 shows 2012 estimated population, which was used for each county in determining the county and region per capita amounts. 2012 population is used to calculate per capita amounts throughout this report, even if 2011 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 (2011-2012)	\$18,101	43.8%	\$1,137	\$1,116	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	12,126	29.4	762	723	586
Minnesota Family Investment Program	141	0.3	9	14	14
General Assistance	125	0.3	8	12	9
MinnesotaCare	102	0.2	6	2	3
Social Services	3,857	9.3	242	334	257
Miscellaneous	313	0.8	20	40	30
Total	16,664	40.4	1,047	1,125	899
Highway Aid (Calendar 2012)					
County Aid	4,639	11.2	291	169	94
Municipal Aid	0	0.0	0	29	28
Township Aid	378	0.9	24	5	7
Total	5,017	12.2	315	203	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	897	2.2	56	198	79
Disparity Reduction Aid (Calendar 2012)	22	0.1	1	33	3
County Program Aid (Payable 2012)	311	0.8	20	42	30
Community Corrections Funding (2012)	274	0.7	17	22	16
<b>Total Aids</b>	<b>41,286</b>	<b>100.0</b>	<b>2,594</b>	<b>2,740</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	225	19.5	14	3	4
Miscellaneous Credits	928	80.5	58	48	5
<b>Total Property Tax Credits</b>	<b>1,153</b>	<b>100.0</b>	<b>72</b>	<b>51</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	266	47.5	17	31	55
Regular (Renters)	283	50.5	18	26	33
Targeting Refund	11	2.0	1	2	1
<b>Total Property Tax Refunds</b>	<b>560</b>	<b>100.0</b>	<b>35</b>	<b>60</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$43,000</b>	<b>100.0%</b>	<b>\$2,701</b>	<b>\$2,850</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$11,301	50.0%	\$710	\$557	\$464
City/Town Levy	5,088	22.5	320	285	360
School District Net Tax Capacity Levy	2,331	10.3	146	196	243
School District Referendum Market Value Levy	486	2.2	31	49	145
Miscellaneous District Levy	685	3.0	43	71	205
State Property Tax Levy	2,697	11.9	169	135	152
<b>Total Levy</b>	<b>\$22,587</b>	<b>100.0%</b>	<b>\$1,419</b>	<b>\$1,293</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>1,153</b>		<b>72</b>	<b>51</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>21,434</b>		<b>1,346</b>	<b>1,243</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,081,510		\$193,574	\$98,341	\$102,625
Referendum Market Valuation	1,249,505		\$78,491	67,990	81,050
Net Tax Capacity (NTC)	29,561		1,857	1,021	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>65.642</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.039</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$10,306	35.9%	\$647	\$847	\$1,307
Sales/Use Tax (Calendar 2012)	7,485	26.1	470	772	781
Motor Vehicle Sales Tax (Calendar 2012)	1,958	6.8	123	109	108
Motor Vehicle Registration Tax (Calendar 2012)	1,902	6.6	119	108	111
Motor Fuels Tax (Calendar 2012)	3,800	13.2	239	173	159
Corporate Income Tax (Calendar 2012)	545	1.9	34	94	176
State General Property Tax (Payable 2012)	2,697	9.4	169	135	152
<b>Total State Taxes</b>	<b>\$28,692</b>	<b>100.0%</b>	<b>\$1,802</b>	<b>\$2,238</b>	<b>\$2,793</b>

I. Major State Aids/Credits	ANOKA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$469,552	61.4%	\$1,394	\$1,325	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	159,390	20.9	473	602	586
Minnesota Family Investment Program	3,782	0.5	11	16	14
General Assistance	1,887	0.2	6	12	9
MinnesotaCare	1,412	0.2	4	4	3
Social Services	72,360	9.5	215	253	257
Miscellaneous	4,744	0.6	14	37	30
Total	243,574	31.9	723	924	899
Highway Aid (Calendar 2012)					
County Aid	19,088	2.5	57	41	94
Municipal Aid	10,527	1.4	31	34	28
Township Aid	27	0.0	0	0	7
Total	29,642	3.9	88	75	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	3,107	0.4	9	46	79
Disparity Reduction Aid (Calendar 2012)	0	0.0	0	0	3
County Program Aid (Payable 2012)	13,560	1.8	40	23	30
Community Corrections Funding (2012)	4,819	0.6	14	14	16
<b>Total Aids</b>	<b>764,255</b>	<b>100.0</b>	<b>2,270</b>	<b>2,407</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	124	93.9	0	0	4
Miscellaneous Credits	8	6.1	0	0	5
<b>Total Property Tax Credits</b>	<b>132</b>	<b>100.0</b>	<b>0</b>	<b>1</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	19,516	66.3	58	70	55
Regular (Renters)	9,887	33.6	29	41	33
Targeting Refund	14	0.0	0	0	1
<b>Total Property Tax Refunds</b>	<b>29,418</b>	<b>100.0</b>	<b>87</b>	<b>111</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$793,805</b>	<b>100.0%</b>	<b>\$2,357</b>	<b>\$2,519</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$98,534	22.3%	\$293	\$417	\$464
City/Town Levy	99,815	22.6	296	401	360
School District Net Tax Capacity Levy	68,328	15.5	203	265	243
School District Referendum Market Value Levy	57,011	12.9	169	188	145
Miscellaneous District Levy	75,321	17.1	224	344	205
State Property Tax Levy	42,006	9.5	125	181	152
<b>Total Levy</b>	<b>\$441,015</b>	<b>100.0%</b>	<b>\$1,310</b>	<b>\$1,795</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>132</b>		<b>0</b>	<b>1</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>440,883</b>		<b>1,309</b>	<b>1,794</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$25,930,259		\$77,002	\$96,782	\$102,625
Referendum Market Valuation	25,637,805		\$76,134	95,208	81,050
Net Tax Capacity (NTC)	282,472		839	1,118	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>120.731</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.226</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$393,643	49.7%	\$1,169	\$1,602	\$1,307
Sales/Use Tax (Calendar 2012)	213,274	26.9	633	923	781
Motor Vehicle Sales Tax (Calendar 2012)	34,926	4.4	104	104	108
Motor Vehicle Registration Tax (Calendar 2012)	35,624	4.5	106	111	111
Motor Fuels Tax (Calendar 2012)	44,699	5.6	133	138	159
Corporate Income Tax (Calendar 2012)	27,667	3.5	82	222	176
State General Property Tax (Payable 2012)	42,006	5.3	125	181	152
<b>Total State Taxes</b>	<b>\$791,840</b>	<b>100.0%</b>	<b>\$2,351</b>	<b>\$3,280</b>	<b>\$2,793</b>

	BECKER			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 (2011-2012)	\$40,991	45.7%	\$1,243	\$1,182	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	29,778	33.2	903	628	586
Minnesota Family Investment Program	535	0.6	16	9	14
General Assistance	372	0.4	11	7	9
MinnesotaCare	110	0.1	3	2	3
Social Services	7,640	8.5	232	273	257
Miscellaneous	688	0.8	21	23	30
Total	39,123	43.6	1,187	943	899
Highway Aid (Calendar 2012)					
County Aid	5,358	6.0	162	181	94
Municipal Aid	455	0.5	14	25	28
Township Aid	566	0.6	17	20	7
Total	6,380	7.1	193	226	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,518	1.7	46	114	79
Disparity Reduction Aid (Calendar 2012)	6	0.0	0	1	3
County Program Aid (Payable 2012)	1,019	1.1	31	33	30
Community Corrections Funding (2012)	648	0.7	20	17	16
<b>Total Aids</b>	<b>89,686</b>	<b>100.0</b>	<b>2,720</b>	<b>2,519</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	377	100.0	11	11	4
Miscellaneous Credits	0	0.0	0	26	5
<b>Total Property Tax Credits</b>	<b>377</b>	<b>100.0</b>	<b>11</b>	<b>38</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,062	61.7	32	31	55
Regular (Renters)	632	36.7	19	22	33
Targeting Refund	28	1.6	1	2	1
<b>Total Property Tax Refunds</b>	<b>1,722</b>	<b>100.0</b>	<b>52</b>	<b>54</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$91,785</b>	<b>100.0%</b>	<b>\$2,784</b>	<b>\$2,610</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$18,047	41.7%	\$547	\$570	\$464
City/Town Levy	9,014	20.8	273	282	360
School District Net Tax Capacity Levy	6,393	14.8	194	221	243
School District Referendum Market Value Levy	3,554	8.2	108	103	145
Miscellaneous District Levy	1,586	3.7	48	53	205
State Property Tax Levy	4,647	10.7	141	124	152
<b>Total Levy</b>	<b>\$43,242</b>	<b>100.0%</b>	<b>\$1,311</b>	<b>\$1,353</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>377</b>		<b>11</b>	<b>38</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>42,865</b>		<b>1,300</b>	<b>1,315</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$4,629,556		\$140,404	\$132,819	\$102,625
Referendum Market Valuation	2,392,590		\$72,562	66,145	81,050
Net Tax Capacity (NTC)	44,278		1,343	1,246	1,087
<b>C. Average Local NTC Tax Rate</b>					
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>79.139</b>		<b>0.149</b>		
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$27,080	40.0%	\$821	\$957	\$1,307
Sales/Use Tax (Calendar 2012)	20,766	30.6	630	649	781
Motor Vehicle Sales Tax (Calendar 2012)	3,691	5.4	112	113	108
Motor Vehicle Registration Tax (Calendar 2012)	3,555	5.2	108	113	111
Motor Fuels Tax (Calendar 2012)	5,991	8.8	182	209	159
Corporate Income Tax (Calendar 2012)	2,023	3.0	61	104	176
State General Property Tax (Payable 2012)	4,647	6.9	141	124	152
<b>Total State Taxes</b>	<b>\$67,754</b>	<b>100.0%</b>	<b>\$2,055</b>	<b>\$2,269</b>	<b>\$2,793</b>



I. Major State Aids/Credits	BELTRAMI			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$69,398	45.9%	\$1,531	\$1,472	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	49,149	32.5	1,084	973	586
Minnesota Family Investment Program	2,206	1.5	49	36	14
General Assistance	286	0.2	6	8	9
MinnesotaCare	90	0.1	2	3	3
Social Services	14,392	9.5	318	278	257
Miscellaneous	1,037	0.7	23	23	30
Total	67,160	44.4	1,482	1,321	899
Highway Aid (Calendar 2012)					
County Aid	6,366	4.2	140	220	94
Municipal Aid	554	0.4	12	7	28
Township Aid	425	0.3	9	15	7
Total	7,344	4.9	162	241	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	3,234	2.1	71	61	79
Disparity Reduction Aid (Calendar 2012)	8	0.0	0	3	3
County Program Aid (Payable 2012)	3,106	2.1	69	61	30
Community Corrections Funding (2012)	1,000	0.7	22	24	16
<b>Total Aids</b>	<b>151,251</b>	<b>100.0</b>	<b>3,337</b>	<b>3,183</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	298	100.0	7	10	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>298</b>	<b>100.0</b>	<b>7</b>	<b>10</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	943	47.1	21	23	55
Regular (Renters)	1,050	52.5	23	19	33
Targeting Refund	9	0.4	0	1	1
<b>Total Property Tax Refunds</b>	<b>2,001</b>	<b>100.0</b>	<b>44</b>	<b>42</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$153,550</b>	<b>100.0%</b>	<b>\$3,388</b>	<b>\$3,236</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$17,486	42.8%	\$386	\$481	\$464
City/Town Levy	7,936	19.4	175	216	360
School District Net Tax Capacity Levy	6,853	16.8	151	217	243
School District Referendum Market Value Levy	2,623	6.4	58	61	145
Miscellaneous District Levy	1,333	3.3	29	33	205
State Property Tax Levy	4,665	11.4	103	150	152
<b>Total Levy</b>	<b>\$40,896</b>	<b>100.0%</b>	<b>\$902</b>	<b>\$1,157</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>298</b>		<b>7</b>	<b>10</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>40,598</b>		<b>896</b>	<b>1,147</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,058,264		\$67,474	\$99,381	\$102,625
Referendum Market Valuation	2,244,277		\$49,515	57,449	81,050
Net Tax Capacity (NTC)	31,236		689	1,000	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>107.594</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.117</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$27,389	33.7%	\$604	\$630	\$1,307
Sales/Use Tax (Calendar 2012)	31,458	38.7	694	617	781
Motor Vehicle Sales Tax (Calendar 2012)	4,119	5.1	91	100	108
Motor Vehicle Registration Tax (Calendar 2012)	4,002	4.9	88	95	111
Motor Fuels Tax (Calendar 2012)	6,269	7.7	138	166	159
Corporate Income Tax (Calendar 2012)	3,317	4.1	73	64	176
State General Property Tax (Payable 2012)	4,665	5.7	103	150	152
<b>Total State Taxes</b>	<b>\$81,219</b>	<b>100.0%</b>	<b>\$1,792</b>	<b>\$1,822</b>	<b>\$2,793</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 (2011-2012)	\$47,895	51.9%	\$1,232	\$1,293	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	21,646	23.4	557	400	586
Minnesota Family Investment Program	530	0.6	14	9	14
General Assistance	387	0.4	10	5	9
MinnesotaCare	106	0.1	3	2	3
Social Services	11,547	12.5	297	182	257
Miscellaneous	1,212	1.3	31	18	30
Total	35,428	38.3	912	615	899
Highway Aid (Calendar 2012)					
County Aid	3,491	3.8	90	73	94
Municipal Aid	497	0.5	13	23	28
Township Aid	185	0.2	5	4	7
Total	4,173	4.5	107	100	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,358	2.6	61	51	79
Disparity Reduction Aid (Calendar 2012)	17	0.0	0	0	3
County Program Aid (Payable 2012)	1,803	2.0	46	35	30
Community Corrections Funding (2012)	653	0.7	17	14	16
<b>Total Aids</b>	<b>92,327</b>	<b>100.0</b>	<b>2,376</b>	<b>2,108</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	389	99.5	10	5	4
Miscellaneous Credits	2	0.5	0	0	5
<b>Total Property Tax Credits</b>	<b>391</b>	<b>100.0</b>	<b>10</b>	<b>5</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,684	67.2	43	51	55
Regular (Renters)	808	32.2	21	26	33
Targeting Refund	14	0.6	0	1	1
<b>Total Property Tax Refunds</b>	<b>2,506</b>	<b>100.0</b>	<b>64</b>	<b>78</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$95,223</b>	<b>100.0%</b>	<b>\$2,450</b>	<b>\$2,191</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$19,844	42.4%	\$511	\$445	\$464
City/Town Levy	9,321	19.9	240	320	360
School District Net Tax Capacity Levy	10,727	22.9	276	271	243
School District Referendum Market Value Levy	1,165	2.5	30	103	145
Miscellaneous District Levy	1,778	3.8	46	46	205
State Property Tax Levy	3,993	8.5	103	124	152
<b>Total Levy</b>	<b>\$46,827</b>	<b>100.0%</b>	<b>\$1,205</b>	<b>\$1,309</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>391</b>		<b>10</b>	<b>5</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>46,437</b>		<b>1,195</b>	<b>1,304</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,808,850		\$72,279	\$83,305	\$102,625
Referendum Market Valuation	2,252,681		\$57,968	70,132	81,050
Net Tax Capacity (NTC)	28,009		721	876	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>147.946</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.062</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$31,254	40.6%	\$804	\$1,025	\$1,307
Sales/Use Tax (Calendar 2012)	23,367	30.4	601	618	781
Motor Vehicle Sales Tax (Calendar 2012)	3,759	4.9	97	108	108
Motor Vehicle Registration Tax (Calendar 2012)	3,652	4.7	94	109	111
Motor Fuels Tax (Calendar 2012)	7,169	9.3	184	173	159
Corporate Income Tax (Calendar 2012)	3,765	4.9	97	105	176
State General Property Tax (Payable 2012)	3,993	5.2	103	124	152
<b>Total State Taxes</b>	<b>\$76,959</b>	<b>100.0%</b>	<b>\$1,980</b>	<b>\$2,262</b>	<b>\$2,793</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 (2011-2012)	\$6,981	39.5%	\$1,352	\$1,358	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	4,358	24.7	844	740	586
Minnesota Family Investment Program	24	0.1	5	7	14
General Assistance	12	0.1	2	3	9
MinnesotaCare	24	0.1	5	3	3
Social Services	1,738	9.8	337	326	257
Miscellaneous	105	0.6	20	20	30
Total	6,262	35.5	1,213	1,100	899
Highway Aid (Calendar 2012)					
County Aid	2,549	14.4	494	338	94
Municipal Aid	0	0.0	0	5	28
Township Aid	170	1.0	33	62	7
Total	2,719	15.4	527	405	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,158	6.6	224	200	79
Disparity Reduction Aid (Calendar 2012)	175	1.0	34	14	3
County Program Aid (Payable 2012)	264	1.5	51	35	30
Community Corrections Funding (2012)	118	0.7	23	17	16
<b>Total Aids</b>	<b>17,677</b>	<b>100.0</b>	<b>3,423</b>	<b>3,129</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	115	100.0	22	21	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>115</b>	<b>100.0</b>	<b>22</b>	<b>21</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	125	59.8	24	17	55
Regular (Renters)	84	40.2	16	17	33
Targeting Refund	0	0.0	0	1	1
<b>Total Property Tax Refunds</b>	<b>209</b>	<b>100.0</b>	<b>40</b>	<b>34</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$18,002</b>	<b>100.0%</b>	<b>\$3,486</b>	<b>\$3,184</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$4,254	53.7%	\$824	\$742	\$464
City/Town Levy	1,507	19.0	292	395	360
School District Net Tax Capacity Levy	1,059	13.4	205	204	243
School District Referendum Market Value Levy	549	6.9	106	115	145
Miscellaneous District Levy	269	3.4	52	38	205
State Property Tax Levy	288	3.6	56	91	152
<b>Total Levy</b>	<b>\$7,927</b>	<b>100.0%</b>	<b>\$1,535</b>	<b>\$1,585</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>115</b>		<b>22</b>	<b>21</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>7,812</b>		<b>1,513</b>	<b>1,564</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$973,602		\$188,536	\$188,070	\$102,625
Referendum Market Valuation	193,902		\$37,549	42,689	81,050
Net Tax Capacity (NTC)	7,593		1,470	1,539	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>93.376</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.283</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$5,023	51.7%	\$973	\$1,134	\$1,307
Sales/Use Tax (Calendar 2012)	1,739	17.9	337	461	781
Motor Vehicle Sales Tax (Calendar 2012)	733	7.6	142	135	108
Motor Vehicle Registration Tax (Calendar 2012)	767	7.9	149	139	111
Motor Fuels Tax (Calendar 2012)	1,000	10.3	194	203	159
Corporate Income Tax (Calendar 2012)	156	1.6	30	243	176
State General Property Tax (Payable 2012)	288	3.0	56	91	152
<b>Total State Taxes</b>	<b>\$9,707</b>	<b>100.0%</b>	<b>\$1,880</b>	<b>\$2,407</b>	<b>\$2,793</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 (2011-2012)	\$63,732	46.6%	\$979	\$1,092	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	29,856	21.8	459	499	586
Minnesota Family Investment Program	603	0.4	9	8	14
General Assistance	437	0.3	7	5	9
MinnesotaCare	137	0.1	2	4	3
Social Services	18,719	13.7	288	265	257
Miscellaneous	1,620	1.2	25	20	30
Total	51,371	37.5	789	802	899
Highway Aid (Calendar 2012)					
County Aid	7,801	5.7	120	172	94
Municipal Aid	1,488	1.1	23	19	28
Township Aid	355	0.3	5	14	7
Total	9,644	7.0	148	205	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	8,483	6.2	130	170	79
Disparity Reduction Aid (Calendar 2012)	150	0.1	2	4	3
County Program Aid (Payable 2012)	2,435	1.8	37	38	30
Community Corrections Funding (2012)	1,034	0.8	16	18	16
<b>Total Aids</b>	<b>136,850</b>	<b>100.0</b>	<b>2,103</b>	<b>2,328</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	318	100.0	5	10	4
Miscellaneous Credits	0	0.0	0	1	5
<b>Total Property Tax Credits</b>	<b>318</b>	<b>100.0</b>	<b>5</b>	<b>10</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,628	44.5	25	29	55
Regular (Renters)	1,978	54.0	30	23	33
Targeting Refund	54	1.5	1	2	1
<b>Total Property Tax Refunds</b>	<b>3,660</b>	<b>100.0</b>	<b>56</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$140,828</b>	<b>100.0%</b>	<b>\$2,164</b>	<b>\$2,392</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$28,236	34.9%	\$434	\$506	\$464
City/Town Levy	21,163	26.2	325	331	360
School District Net Tax Capacity Levy	13,180	16.3	202	185	243
School District Referendum Market Value Levy	6,739	8.3	104	110	145
Miscellaneous District Levy	1,543	1.9	24	22	205
State Property Tax Levy	10,028	12.4	154	102	152
<b>Total Levy</b>	<b>\$80,890</b>	<b>100.0%</b>	<b>\$1,243</b>	<b>\$1,256</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>318</b>		<b>5</b>	<b>10</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>80,572</b>		<b>1,238</b>	<b>1,246</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$6,233,548		\$95,770	\$119,916	\$102,625
Referendum Market Valuation	4,287,754		\$65,875	59,452	81,050
Net Tax Capacity (NTC)	64,520		991	1,084	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>99.384</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.157</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$59,268	31.5%	\$911	\$967	\$1,307
Sales/Use Tax (Calendar 2012)	76,991	40.9	1,183	606	781
Motor Vehicle Sales Tax (Calendar 2012)	6,149	3.3	94	113	108
Motor Vehicle Registration Tax (Calendar 2012)	6,279	3.3	96	114	111
Motor Fuels Tax (Calendar 2012)	9,339	5.0	143	170	159
Corporate Income Tax (Calendar 2012)	20,019	10.6	308	206	176
State General Property Tax (Payable 2012)	10,028	5.3	154	102	152
<b>Total State Taxes</b>	<b>\$188,073</b>	<b>100.0%</b>	<b>\$2,889</b>	<b>\$2,280</b>	<b>\$2,793</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 (2011-2012)	\$23,772	40.9%	\$930	\$1,092	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	13,023	22.4	510	499	586
Minnesota Family Investment Program	108	0.2	4	8	14
General Assistance	102	0.2	4	5	9
MinnesotaCare	24	0.0	1	4	3
Social Services	7,316	12.6	286	265	257
Miscellaneous	428	0.7	17	20	30
Total	21,001	36.1	822	802	899
Highway Aid (Calendar 2012)					
County Aid	3,970	6.8	155	172	94
Municipal Aid	681	1.2	27	19	28
Township Aid	397	0.7	16	14	7
Total	5,049	8.7	198	205	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	6,490	11.2	254	170	79
Disparity Reduction Aid (Calendar 2012)	68	0.1	3	4	3
County Program Aid (Payable 2012)	1,197	2.1	47	38	30
Community Corrections Funding (2012)	488	0.8	19	18	16
<b>Total Aids</b>	<b>58,065</b>	<b>100.0</b>	<b>2,272</b>	<b>2,328</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	300	100.0	12	10	4
Miscellaneous Credits	0	0.0	0	1	5
<b>Total Property Tax Credits</b>	<b>300</b>	<b>100.0</b>	<b>12</b>	<b>10</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	740	57.8	29	29	55
Regular (Renters)	534	41.7	21	23	33
Targeting Refund	7	0.5	0	2	1
<b>Total Property Tax Refunds</b>	<b>1,281</b>	<b>100.0</b>	<b>50</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$59,647</b>	<b>100.0%</b>	<b>\$2,334</b>	<b>\$2,392</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$11,150	39.2%	\$436	\$506	\$464
City/Town Levy	9,143	32.1	358	331	360
School District Net Tax Capacity Levy	3,611	12.7	141	185	243
School District Referendum Market Value Levy	2,110	7.4	83	110	145
Miscellaneous District Levy	314	1.1	12	22	205
State Property Tax Levy	2,111	7.4	83	102	152
<b>Total Levy</b>	<b>\$28,440</b>	<b>100.0%</b>	<b>\$1,113</b>	<b>\$1,256</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>300</b>		<b>12</b>	<b>10</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>28,140</b>		<b>1,101</b>	<b>1,246</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,922,694		\$114,351	\$119,916	\$102,625
Referendum Market Valuation	1,321,205		\$51,692	59,452	81,050
Net Tax Capacity (NTC)	24,375		954	1,084	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>99.357</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.160</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$26,377	42.5%	\$1,032	\$967	\$1,307
Sales/Use Tax (Calendar 2012)	15,624	25.2	611	606	781
Motor Vehicle Sales Tax (Calendar 2012)	3,362	5.4	132	113	108
Motor Vehicle Registration Tax (Calendar 2012)	3,380	5.4	132	114	111
Motor Fuels Tax (Calendar 2012)	3,438	5.5	135	170	159
Corporate Income Tax (Calendar 2012)	7,805	12.6	305	206	176
State General Property Tax (Payable 2012)	2,111	3.4	83	102	152
<b>Total State Taxes</b>	<b>\$62,097</b>	<b>100.0%</b>	<b>\$2,430</b>	<b>\$2,280</b>	<b>\$2,793</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 (2011-2012)	\$47,801	49.8%	\$1,350	\$1,116	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	23,788	24.8	672	723	586
Minnesota Family Investment Program	242	0.3	7	14	14
General Assistance	275	0.3	8	12	9
MinnesotaCare	59	0.1	2	2	3
Social Services	11,580	12.1	327	334	257
Miscellaneous	916	1.0	26	40	30
Total	36,861	38.4	1,041	1,125	899
Highway Aid (Calendar 2012)					
County Aid	4,472	4.7	126	169	94
Municipal Aid	637	0.7	18	29	28
Township Aid	240	0.2	7	5	7
Total	5,349	5.6	151	203	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	3,148	3.3	89	198	79
Disparity Reduction Aid (Calendar 2012)	656	0.7	19	33	3
County Program Aid (Payable 2012)	1,619	1.7	46	42	30
Community Corrections Funding (2012)	648	0.7	18	22	16
<b>Total Aids</b>	<b>96,082</b>	<b>100.0</b>	<b>2,714</b>	<b>2,740</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	241	99.6	7	3	4
Miscellaneous Credits	2	0.8	0	48	5
<b>Total Property Tax Credits</b>	<b>242</b>	<b>100.0</b>	<b>7</b>	<b>51</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,868	70.3	53	31	55
Regular (Renters)	764	28.7	22	26	33
Targeting Refund	27	1.0	1	2	1
<b>Total Property Tax Refunds</b>	<b>2,659</b>	<b>100.0</b>	<b>75</b>	<b>60</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$98,983</b>	<b>100.0%</b>	<b>\$2,796</b>	<b>\$2,850</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$20,613	47.5%	\$582	\$557	\$464
City/Town Levy	7,422	17.1	210	285	360
School District Net Tax Capacity Levy	7,201	16.6	203	196	243
School District Referendum Market Value Levy	1,918	4.4	54	49	145
Miscellaneous District Levy	2,246	5.2	63	71	205
State Property Tax Levy	4,014	9.2	113	135	152
<b>Total Levy</b>	<b>\$43,414</b>	<b>100.0%</b>	<b>\$1,226</b>	<b>\$1,293</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>242</b>		<b>7</b>	<b>51</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>43,171</b>		<b>1,219</b>	<b>1,243</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,716,424		\$76,726	\$98,341	\$102,625
Referendum Market Valuation	2,190,966		\$61,885	67,990	81,050
Net Tax Capacity (NTC)	27,785		785	1,021	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>134.899</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.088</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$25,067	38.8%	\$708	\$847	\$1,307
Sales/Use Tax (Calendar 2012)	17,665	27.4	499	772	781
Motor Vehicle Sales Tax (Calendar 2012)	3,849	6.0	109	109	108
Motor Vehicle Registration Tax (Calendar 2012)	3,712	5.7	105	108	111
Motor Fuels Tax (Calendar 2012)	7,151	11.1	202	173	159
Corporate Income Tax (Calendar 2012)	3,102	4.8	88	94	176
State General Property Tax (Payable 2012)	4,014	6.2	113	135	152
<b>Total State Taxes</b>	<b>\$64,558</b>	<b>100.0%</b>	<b>\$1,823</b>	<b>\$2,238</b>	<b>\$2,793</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 (2011-2012)	\$119,871	70.0%	\$1,281	\$1,325	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	22,981	13.4	246	602	586
Minnesota Family Investment Program	207	0.1	2	16	14
General Assistance	192	0.1	2	12	9
MinnesotaCare	119	0.1	1	4	3
Social Services	14,606	8.5	156	253	257
Miscellaneous	765	0.4	8	37	30
Total	38,869	22.7	415	924	899
Highway Aid (Calendar 2012)					
County Aid	7,141	4.2	76	41	94
Municipal Aid	2,253	1.3	24	34	28
Township Aid	229	0.1	2	0	7
Total	9,623	5.6	103	75	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	537	0.3	6	46	79
Disparity Reduction Aid (Calendar 2012)	6	0.0	0	0	3
County Program Aid (Payable 2012)	1,455	0.8	16	23	30
Community Corrections Funding (2012)	840	0.5	9	14	16
<b>Total Aids</b>	<b>171,201</b>	<b>100.0</b>	<b>1,829</b>	<b>2,407</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	310	45.2	3	0	4
Miscellaneous Credits	376	54.8	4	0	5
<b>Total Property Tax Credits</b>	<b>686</b>	<b>100.0</b>	<b>7</b>	<b>1</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	5,261	71.5	56	70	55
Regular (Renters)	2,078	28.2	22	41	33
Targeting Refund	17	0.2	0	0	1
<b>Total Property Tax Refunds</b>	<b>7,356</b>	<b>100.0</b>	<b>79</b>	<b>111</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$179,242</b>	<b>100.0%</b>	<b>\$1,915</b>	<b>\$2,519</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$40,329	25.1%	\$431	\$417	\$464
City/Town Levy	30,242	18.8	323	401	360
School District Net Tax Capacity Levy	35,375	22.0	378	265	243
School District Referendum Market Value Levy	18,165	11.3	194	188	145
Miscellaneous District Levy	25,185	15.7	269	344	205
State Property Tax Levy	11,373	7.1	122	181	152
<b>Total Levy</b>	<b>\$160,670</b>	<b>100.0%</b>	<b>\$1,717</b>	<b>\$1,795</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>686</b>		<b>7</b>	<b>1</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>159,984</b>		<b>1,710</b>	<b>1,794</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$10,122,696		\$108,167	\$96,782	\$102,625
Referendum Market Valuation	9,333,659		\$99,736	95,208	81,050
Net Tax Capacity (NTC)	107,388		1,148	1,118	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>121.684</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.200</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$185,539	65.2%	\$1,983	\$1,602	\$1,307
Sales/Use Tax (Calendar 2012)	40,734	14.3	435	923	781
Motor Vehicle Sales Tax (Calendar 2012)	10,298	3.6	110	104	108
Motor Vehicle Registration Tax (Calendar 2012)	11,457	4.0	122	111	111
Motor Fuels Tax (Calendar 2012)	12,102	4.3	129	138	159
Corporate Income Tax (Calendar 2012)	12,910	4.5	138	222	176
State General Property Tax (Payable 2012)	11,373	4.0	122	181	152
<b>Total State Taxes</b>	<b>\$284,413</b>	<b>100.0%</b>	<b>\$3,039</b>	<b>\$3,280</b>	<b>\$2,793</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 (2011-2012)	\$38,260	47.4%	\$1,350	\$1,280	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	25,647	31.8	905	708	586
Minnesota Family Investment Program	652	0.8	23	11	14
General Assistance	241	0.3	9	6	9
MinnesotaCare	88	0.1	3	4	3
Social Services	7,528	9.3	266	259	257
Miscellaneous	672	0.8	24	26	30
Total	34,827	43.2	1,228	1,014	899
Highway Aid (Calendar 2012)					
County Aid	5,173	6.4	182	142	94
Municipal Aid	0	0.0	0	10	28
Township Aid	463	0.6	16	14	7
Total	5,636	7.0	199	166	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	980	1.2	35	80	79
Disparity Reduction Aid (Calendar 2012)	16	0.0	1	2	3
County Program Aid (Payable 2012)	359	0.4	13	26	30
Community Corrections Funding (2012)	627	0.8	22	17	16
<b>Total Aids</b>	<b>80,706</b>	<b>100.0</b>	<b>2,847</b>	<b>2,585</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	218	100.0	8	13	4
Miscellaneous Credits	0	0.0	0	7	5
<b>Total Property Tax Credits</b>	<b>218</b>	<b>100.0</b>	<b>8</b>	<b>20</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	649	62.5	23	36	55
Regular (Renters)	364	35.1	13	23	33
Targeting Refund	26	2.5	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,038</b>	<b>100.0</b>	<b>37</b>	<b>60</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$81,961</b>	<b>100.0%</b>	<b>\$2,891</b>	<b>\$2,665</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$20,039	40.9%	\$707	\$557	\$464
City/Town Levy	10,268	20.9	362	331	360
School District Net Tax Capacity Levy	7,857	16.0	277	235	243
School District Referendum Market Value Levy	1,401	2.9	49	74	145
Miscellaneous District Levy	637	1.3	22	28	205
State Property Tax Levy	8,822	18.0	311	183	152
<b>Total Levy</b>	<b>\$49,024</b>	<b>100.0%</b>	<b>\$1,729</b>	<b>\$1,408</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>218</b>		<b>8</b>	<b>20</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>48,806</b>		<b>1,722</b>	<b>1,388</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$6,544,174		\$230,835	\$143,964	\$102,625
Referendum Market Valuation	2,719,113		\$95,912	73,941	81,050
Net Tax Capacity (NTC)	66,834		2,357	1,423	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>58.056</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.052</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$21,152	36.1%	\$746	\$714	\$1,307
Sales/Use Tax (Calendar 2012)	14,853	25.3	524	622	781
Motor Vehicle Sales Tax (Calendar 2012)	3,084	5.3	109	114	108
Motor Vehicle Registration Tax (Calendar 2012)	2,981	5.1	105	108	111
Motor Fuels Tax (Calendar 2012)	6,551	11.2	231	201	159
Corporate Income Tax (Calendar 2012)	1,183	2.0	42	85	176
State General Property Tax (Payable 2012)	8,822	15.0	311	183	152
<b>Total State Taxes</b>	<b>\$58,627</b>	<b>100.0%</b>	<b>\$2,068</b>	<b>\$2,026</b>	<b>\$2,793</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 (2011-2012)	\$17,151	47.3%	\$1,408	\$1,358	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	8,220	22.7	675	740	586
Minnesota Family Investment Program	109	0.3	9	7	14
General Assistance	27	0.1	2	3	9
MinnesotaCare	48	0.1	4	3	3
Social Services	3,587	9.9	294	326	257
Miscellaneous	255	0.7	21	20	30
Total	12,246	33.8	1,005	1,100	899
Highway Aid (Calendar 2012)					
County Aid	2,825	7.8	232	338	94
Municipal Aid	226	0.6	19	5	28
Township Aid	644	1.8	53	62	7
Total	3,695	10.2	303	405	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,301	6.3	189	200	79
Disparity Reduction Aid (Calendar 2012)	163	0.4	13	14	3
County Program Aid (Payable 2012)	493	1.4	40	35	30
Community Corrections Funding (2012)	232	0.6	19	17	16
<b>Total Aids</b>	<b>36,281</b>	<b>100.0</b>	<b>2,978</b>	<b>3,129</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	174	100.0	14	21	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>174</b>	<b>100.0</b>	<b>14</b>	<b>21</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	224	47.2	18	17	55
Regular (Renters)	238	50.1	20	17	33
Targeting Refund	13	2.7	1	1	1
<b>Total Property Tax Refunds</b>	<b>475</b>	<b>100.0</b>	<b>39</b>	<b>34</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$36,929</b>	<b>100.0%</b>	<b>\$3,032</b>	<b>\$3,184</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$7,928	42.4%	\$651	\$742	\$464
City/Town Levy	4,867	26.1	400	395	360
School District Net Tax Capacity Levy	2,623	14.0	215	204	243
School District Referendum Market Value Levy	1,883	10.1	155	115	145
Miscellaneous District Levy	227	1.2	19	38	205
State Property Tax Levy	1,154	6.2	95	91	152
<b>Total Levy</b>	<b>\$18,682</b>	<b>100.0%</b>	<b>\$1,534</b>	<b>\$1,585</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>174</b>		<b>14</b>	<b>21</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>18,508</b>		<b>1,519</b>	<b>1,564</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,834,806		\$150,629	\$188,070	\$102,625
Referendum Market Valuation	559,975		\$45,971	42,689	81,050
Net Tax Capacity (NTC)	15,631		1,283	1,539	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>99.750</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.346</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$16,015	48.8%	\$1,315	\$1,134	\$1,307
Sales/Use Tax (Calendar 2012)	8,019	24.4	658	461	781
Motor Vehicle Sales Tax (Calendar 2012)	1,539	4.7	126	135	108
Motor Vehicle Registration Tax (Calendar 2012)	1,593	4.9	131	139	111
Motor Fuels Tax (Calendar 2012)	2,420	7.4	199	203	159
Corporate Income Tax (Calendar 2012)	2,074	6.3	170	243	176
State General Property Tax (Payable 2012)	1,154	3.5	95	91	152
<b>Total State Taxes</b>	<b>\$32,815</b>	<b>100.0%</b>	<b>\$2,694</b>	<b>\$2,407</b>	<b>\$2,793</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 (2011-2012)	\$62,886	59.7%	\$1,174	\$1,202	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	19,987	19.0	373	540	586
Minnesota Family Investment Program	157	0.1	3	8	14
General Assistance	207	0.2	4	5	9
MinnesotaCare	181	0.2	3	4	3
Social Services	10,365	9.8	193	234	257
Miscellaneous	577	0.5	11	18	30
Total	31,473	29.9	587	809	899
Highway Aid (Calendar 2012)					
County Aid	5,916	5.6	110	146	94
Municipal Aid	977	0.9	18	10	28
Township Aid	236	0.2	4	8	7
Total	7,129	6.8	133	164	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,467	1.4	27	42	79
Disparity Reduction Aid (Calendar 2012)	10	0.0	0	1	3
County Program Aid (Payable 2012)	1,544	1.5	29	39	30
Community Corrections Funding (2012)	883	0.8	16	22	16
<b>Total Aids</b>	<b>105,392</b>	<b>100.0</b>	<b>1,967</b>	<b>2,277</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	356	97.3	7	11	4
Miscellaneous Credits	10	2.7	0	0	5
<b>Total Property Tax Credits</b>	<b>366</b>	<b>100.0</b>	<b>7</b>	<b>12</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	4,662	80.5	87	58	55
Regular (Renters)	1,082	18.7	20	21	33
Targeting Refund	45	0.8	1	1	1
<b>Total Property Tax Refunds</b>	<b>5,789</b>	<b>100.0</b>	<b>108</b>	<b>80</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$111,546</b>	<b>100.0%</b>	<b>\$2,082</b>	<b>\$2,368</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$31,663	43.2%	\$591	\$533	\$464
City/Town Levy	17,217	23.5	321	264	360
School District Net Tax Capacity Levy	13,939	19.0	260	223	243
School District Referendum Market Value Levy	3,350	4.6	63	49	145
Miscellaneous District Levy	2,494	3.4	47	26	205
State Property Tax Levy	4,618	6.3	86	76	152
<b>Total Levy</b>	<b>\$73,282</b>	<b>100.0%</b>	<b>\$1,368</b>	<b>\$1,170</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>366</b>		<b>7</b>	<b>12</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>72,916</b>		<b>1,361</b>	<b>1,158</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$4,377,543		\$81,707	\$82,528	\$102,625
Referendum Market Valuation	3,858,838		\$72,025	60,930	81,050
Net Tax Capacity (NTC)	43,514		812	779	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>149.767</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.091</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$55,261	53.8%	\$1,031	\$797	\$1,307
Sales/Use Tax (Calendar 2012)	15,766	15.3	294	381	781
Motor Vehicle Sales Tax (Calendar 2012)	6,487	6.3	121	112	108
Motor Vehicle Registration Tax (Calendar 2012)	6,310	6.1	118	104	111
Motor Fuels Tax (Calendar 2012)	11,297	11.0	211	209	159
Corporate Income Tax (Calendar 2012)	2,986	2.9	56	53	176
State General Property Tax (Payable 2012)	4,618	4.5	86	76	152
<b>Total State Taxes</b>	<b>\$102,725</b>	<b>100.0%</b>	<b>\$1,917</b>	<b>\$1,732</b>	<b>\$2,793</b>

I. Major State Aids/Credits	CLAY			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$74,060	48.8%	\$1,232	\$1,182	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	34,158	22.5	568	628	586
Minnesota Family Investment Program	724	0.5	12	9	14
General Assistance	442	0.3	7	7	9
MinnesotaCare	101	0.1	2	2	3
Social Services	19,830	13.1	330	273	257
Miscellaneous	1,787	1.2	30	23	30
Total	57,043	37.6	949	943	899
Highway Aid (Calendar 2012)					
County Aid	5,179	3.4	86	181	94
Municipal Aid	1,737	1.1	29	25	28
Township Aid	691	0.5	11	20	7
Total	7,607	5.0	127	226	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	8,991	5.9	150	114	79
Disparity Reduction Aid (Calendar 2012)	30	0.0	0	1	3
County Program Aid (Payable 2012)	2,987	2.0	50	33	30
Community Corrections Funding (2012)	1,001	0.7	17	17	16
<b>Total Aids</b>	<b>151,718</b>	<b>100.0</b>	<b>2,524</b>	<b>2,519</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	266	4.6	4	11	4
Miscellaneous Credits	5,549	95.4	92	26	5
<b>Total Property Tax Credits</b>	<b>5,815</b>	<b>100.0</b>	<b>97</b>	<b>38</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,420	47.3	24	31	55
Regular (Renters)	1,577	52.5	26	22	33
Targeting Refund	7	0.2	0	2	1
<b>Total Property Tax Refunds</b>	<b>3,004</b>	<b>100.0</b>	<b>50</b>	<b>54</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$160,537</b>	<b>100.0%</b>	<b>\$2,670</b>	<b>\$2,610</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$23,383	37.3%	\$389	\$570	\$464
City/Town Levy	12,146	19.4	202	282	360
School District Net Tax Capacity Levy	12,684	20.2	211	221	243
School District Referendum Market Value Levy	6,778	10.8	113	103	145
Miscellaneous District Levy	2,853	4.5	47	53	205
State Property Tax Levy	4,904	7.8	82	124	152
<b>Total Levy</b>	<b>\$62,747</b>	<b>100.0%</b>	<b>\$1,044</b>	<b>\$1,353</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>5,815</b>		<b>97</b>	<b>38</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>56,933</b>		<b>947</b>	<b>1,315</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$4,513,378		\$75,075	\$132,819	\$102,625
Referendum Market Valuation	3,246,447		\$54,001	66,145	81,050
Net Tax Capacity (NTC)	43,578		725	1,246	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>117.182</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.209</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$52,461	46.6%	\$873	\$957	\$1,307
Sales/Use Tax (Calendar 2012)	28,653	25.4	477	649	781
Motor Vehicle Sales Tax (Calendar 2012)	5,809	5.2	97	113	108
Motor Vehicle Registration Tax (Calendar 2012)	5,885	5.2	98	113	111
Motor Fuels Tax (Calendar 2012)	10,799	9.6	180	209	159
Corporate Income Tax (Calendar 2012)	4,109	3.6	68	104	176
State General Property Tax (Payable 2012)	4,904	4.4	82	124	152
<b>Total State Taxes</b>	<b>\$112,622</b>	<b>100.0%</b>	<b>\$1,873</b>	<b>\$2,269</b>	<b>\$2,793</b>

I. Major State Aids/Credits	CLEARWATER			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$12,114	43.6%	\$1,390	\$1,182	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	8,332	30.0	956	628	586
Minnesota Family Investment Program	139	0.5	16	9	14
General Assistance	69	0.2	8	7	9
MinnesotaCare	30	0.1	3	2	3
Social Services	1,828	6.6	210	273	257
Miscellaneous	177	0.6	20	23	30
Total	10,576	38.1	1,214	943	899
Highway Aid (Calendar 2012)					
County Aid	3,119	11.2	358	181	94
Municipal Aid	0	0.0	0	25	28
Township Aid	198	0.7	23	20	7
Total	3,317	11.9	381	226	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	604	2.2	69	114	79
Disparity Reduction Aid (Calendar 2012)	102	0.4	12	1	3
County Program Aid (Payable 2012)	851	3.1	98	33	30
Community Corrections Funding (2012)	213	0.8	24	17	16
<b>Total Aids</b>	<b>27,776</b>	<b>100.0</b>	<b>3,188</b>	<b>2,519</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	252	100.0	29	11	4
Miscellaneous Credits	0	0.0	0	26	5
<b>Total Property Tax Credits</b>	<b>252</b>	<b>100.0</b>	<b>29</b>	<b>38</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	159	55.8	18	31	55
Regular (Renters)	120	42.1	14	22	33
Targeting Refund	6	2.1	1	2	1
<b>Total Property Tax Refunds</b>	<b>285</b>	<b>100.0</b>	<b>33</b>	<b>54</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$28,313</b>	<b>100.0%</b>	<b>\$3,250</b>	<b>\$2,610</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$4,818	37.7%	\$553	\$570	\$464
City/Town Levy	1,784	14.0	205	282	360
School District Net Tax Capacity Levy	2,423	19.0	278	221	243
School District Referendum Market Value Levy	455	3.6	52	103	145
Miscellaneous District Levy	580	4.5	67	53	205
State Property Tax Levy	2,720	21.3	312	124	152
<b>Total Levy</b>	<b>\$12,780</b>	<b>100.0%</b>	<b>\$1,467</b>	<b>\$1,353</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>252</b>		<b>29</b>	<b>38</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>12,528</b>		<b>1,438</b>	<b>1,315</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$874,112		\$100,323	\$132,819	\$102,625
Referendum Market Valuation	531,534		\$61,005	66,145	81,050
Net Tax Capacity (NTC)	9,752		1,119	1,246	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>98.493</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.086</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$5,871	38.0%	\$674	\$957	\$1,307
Sales/Use Tax (Calendar 2012)	2,524	16.3	290	649	781
Motor Vehicle Sales Tax (Calendar 2012)	1,037	6.7	119	113	108
Motor Vehicle Registration Tax (Calendar 2012)	960	6.2	110	113	111
Motor Fuels Tax (Calendar 2012)	1,716	11.1	197	209	159
Corporate Income Tax (Calendar 2012)	638	4.1	73	104	176
State General Property Tax (Payable 2012)	2,720	17.6	312	124	152
<b>Total State Taxes</b>	<b>\$15,467</b>	<b>100.0%</b>	<b>\$1,775</b>	<b>\$2,269</b>	<b>\$2,793</b>

I. Major State Aids/Credits	COOK			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$5,488	45.6%	\$1,057	\$1,116	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	2,314	19.2	446	723	586
Minnesota Family Investment Program	34	0.3	7	14	14
General Assistance	27	0.2	5	12	9
MinnesotaCare	11	0.1	2	2	3
Social Services	978	8.1	188	334	257
Miscellaneous	59	0.5	11	40	30
Total	3,422	28.4	659	1,125	899
Highway Aid (Calendar 2012)					
County Aid	2,792	23.2	538	169	94
Municipal Aid	0	0.0	0	29	28
Township Aid	2	0.0	0	5	7
Total	2,795	23.2	539	203	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	96	0.8	18	198	79
Disparity Reduction Aid (Calendar 2012)	6	0.0	1	33	3
County Program Aid (Payable 2012)	126	1.0	24	42	30
Community Corrections Funding (2012)	109	0.9	21	22	16
<b>Total Aids</b>	<b>12,042</b>	<b>100.0</b>	<b>2,320</b>	<b>2,740</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	5	0.9	1	3	4
Miscellaneous Credits	521	98.9	100	48	5
<b>Total Property Tax Credits</b>	<b>527</b>	<b>100.0</b>	<b>102</b>	<b>51</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	139	57.2	27	31	55
Regular (Renters)	88	36.2	17	26	33
Targeting Refund	16	6.6	3	2	1
<b>Total Property Tax Refunds</b>	<b>243</b>	<b>100.0</b>	<b>47</b>	<b>60</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$12,812</b>	<b>100.0%</b>	<b>\$2,469</b>	<b>\$2,850</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$6,208	52.0%	\$1,196	\$557	\$464
City/Town Levy	1,148	9.6	221	285	360
School District Net Tax Capacity Levy	421	3.5	81	196	243
School District Referendum Market Value Levy	520	4.4	100	49	145
Miscellaneous District Levy	1,460	12.2	281	71	205
State Property Tax Levy	2,193	18.4	423	135	152
<b>Total Levy</b>	<b>\$11,949</b>	<b>100.0%</b>	<b>\$2,302</b>	<b>\$1,293</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>527</b>		<b>102</b>	<b>51</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>11,422</b>		<b>2,201</b>	<b>1,243</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,711,809		\$329,828	\$98,341	\$102,625
Referendum Market Valuation	628,541		\$121,106	67,990	81,050
Net Tax Capacity (NTC)	17,593		3,390	1,021	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>52.500</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.083</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$4,277	25.8%	\$824	\$847	\$1,307
Sales/Use Tax (Calendar 2012)	6,739	40.7	1,298	772	781
Motor Vehicle Sales Tax (Calendar 2012)	640	3.9	123	109	108
Motor Vehicle Registration Tax (Calendar 2012)	628	3.8	121	108	111
Motor Fuels Tax (Calendar 2012)	1,782	10.8	343	173	159
Corporate Income Tax (Calendar 2012)	298	1.8	57	94	176
State General Property Tax (Payable 2012)	2,193	13.2	423	135	152
<b>Total State Taxes</b>	<b>\$16,556</b>	<b>100.0%</b>	<b>\$3,190</b>	<b>\$2,238</b>	<b>\$2,793</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 (2011-2012)	\$15,499	42.0%	\$1,337	\$1,354	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	8,201	22.2	707	587	586
Minnesota Family Investment Program	139	0.4	12	8	14
General Assistance	64	0.2	6	5	9
MinnesotaCare	75	0.2	6	3	3
Social Services	6,154	16.7	531	291	257
Miscellaneous	254	0.7	22	20	30
Total	14,888	40.3	1,284	913	899
Highway Aid (Calendar 2012)					
County Aid	2,909	7.9	251	277	94
Municipal Aid	0	0.0	0	12	28
Township Aid	516	1.4	45	43	7
Total	3,425	9.3	295	331	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,448	6.6	211	181	79
Disparity Reduction Aid (Calendar 2012)	102	0.3	9	7	3
County Program Aid (Payable 2012)	257	0.7	22	31	30
Community Corrections Funding (2012)	252	0.7	22	18	16
<b>Total Aids</b>	<b>36,870</b>	<b>100.0</b>	<b>3,181</b>	<b>2,836</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	207	100.0	18	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>207</b>	<b>100.0</b>	<b>18</b>	<b>17</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	254	55.7	22	17	55
Regular (Renters)	198	43.4	17	18	33
Targeting Refund	4	0.9	0	0	1
<b>Total Property Tax Refunds</b>	<b>456</b>	<b>100.0</b>	<b>39</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$37,534</b>	<b>100.0%</b>	<b>\$3,238</b>	<b>\$2,889</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$7,119	43.3%	\$614	\$573	\$464
City/Town Levy	4,223	25.7	364	325	360
School District Net Tax Capacity Levy	1,774	10.8	153	214	243
School District Referendum Market Value Levy	1,938	11.8	167	127	145
Miscellaneous District Levy	388	2.4	33	24	205
State Property Tax Levy	980	6.0	85	99	152
<b>Total Levy</b>	<b>\$16,423</b>	<b>100.0%</b>	<b>\$1,417</b>	<b>\$1,361</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>207</b>		<b>18</b>	<b>17</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>16,216</b>		<b>1,399</b>	<b>1,344</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,177,476		\$187,843	\$171,932	\$102,625
Referendum Market Valuation	484,224		\$41,772	45,817	81,050
Net Tax Capacity (NTC)	18,154		1,566	1,460	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>74.387</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.400</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$11,904	48.4%	\$1,027	\$993	\$1,307
Sales/Use Tax (Calendar 2012)	4,282	17.4	369	589	781
Motor Vehicle Sales Tax (Calendar 2012)	1,459	5.9	126	125	108
Motor Vehicle Registration Tax (Calendar 2012)	1,474	6.0	127	127	111
Motor Fuels Tax (Calendar 2012)	2,149	8.7	185	214	159
Corporate Income Tax (Calendar 2012)	2,334	9.5	201	223	176
State General Property Tax (Payable 2012)	980	4.0	85	99	152
<b>Total State Taxes</b>	<b>\$24,583</b>	<b>100.0%</b>	<b>\$2,121</b>	<b>\$2,370</b>	<b>\$2,793</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 (2011-2012)	\$75,261	51.5%	\$1,197	\$1,280	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	38,909	26.6	619	708	586
Minnesota Family Investment Program	486	0.3	8	11	14
General Assistance	320	0.2	5	6	9
MinnesotaCare	236	0.2	4	4	3
Social Services	15,681	10.7	249	259	257
Miscellaneous	1,932	1.3	31	26	30
Total	57,564	39.4	916	1,014	899
Highway Aid (Calendar 2012)					
County Aid	5,664	3.9	90	142	94
Municipal Aid	1,055	0.7	17	10	28
Township Aid	434	0.3	7	14	7
Total	7,153	4.9	114	166	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	4,525	3.1	72	80	79
Disparity Reduction Aid (Calendar 2012)	34	0.0	1	2	3
County Program Aid (Payable 2012)	604	0.4	10	26	30
Community Corrections Funding (2012)	1,022	0.7	16	17	16
<b>Total Aids</b>	<b>146,164</b>	<b>100.0</b>	<b>2,325</b>	<b>2,585</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	237	16.7	4	13	4
Miscellaneous Credits	1,181	83.2	19	7	5
<b>Total Property Tax Credits</b>	<b>1,419</b>	<b>100.0</b>	<b>23</b>	<b>20</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	2,540	56.8	40	36	55
Regular (Renters)	1,808	40.4	29	23	33
Targeting Refund	124	2.8	2	1	1
<b>Total Property Tax Refunds</b>	<b>4,472</b>	<b>100.0</b>	<b>71</b>	<b>60</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$152,055</b>	<b>100.0%</b>	<b>\$2,418</b>	<b>\$2,665</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$34,769	33.4%	\$553	\$557	\$464
City/Town Levy	27,805	26.7	442	331	360
School District Net Tax Capacity Levy	18,572	17.9	295	235	243
School District Referendum Market Value Levy	4,740	4.6	75	74	145
Miscellaneous District Levy	2,621	2.5	42	28	205
State Property Tax Levy	15,487	14.9	246	183	152
<b>Total Levy</b>	<b>\$103,993</b>	<b>100.0%</b>	<b>\$1,654</b>	<b>\$1,408</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>1,419</b>		<b>23</b>	<b>20</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>102,574</b>		<b>1,631</b>	<b>1,388</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$10,401,348		\$165,426	\$143,964	\$102,625
Referendum Market Valuation	5,813,145		\$92,454	73,941	81,050
Net Tax Capacity (NTC)	108,945		1,733	1,423	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>76.888</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.082</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$51,004	32.1%	\$811	\$714	\$1,307
Sales/Use Tax (Calendar 2012)	59,731	37.6	950	622	781
Motor Vehicle Sales Tax (Calendar 2012)	7,324	4.6	116	114	108
Motor Vehicle Registration Tax (Calendar 2012)	7,181	4.5	114	108	111
Motor Fuels Tax (Calendar 2012)	11,847	7.5	188	201	159
Corporate Income Tax (Calendar 2012)	6,091	3.8	97	85	176
State General Property Tax (Payable 2012)	15,487	9.8	246	183	152
<b>Total State Taxes</b>	<b>\$158,665</b>	<b>100.0%</b>	<b>\$2,523</b>	<b>\$2,026</b>	<b>\$2,793</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 (2011-2012)	\$540,149	64.0%	\$1,335	\$1,325	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	146,611	17.4	362	602	586
Minnesota Family Investment Program	2,933	0.3	7	16	14
General Assistance	1,882	0.2	5	12	9
MinnesotaCare	1,378	0.2	3	4	3
Social Services	92,530	11.0	229	253	257
Miscellaneous	5,870	0.7	15	37	30
Total	251,204	29.8	621	924	899
Highway Aid (Calendar 2012)					
County Aid	18,191	2.2	45	41	94
Municipal Aid	14,535	1.7	36	34	28
Township Aid	244	0.0	1	0	7
Total	32,969	3.9	82	75	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,556	0.3	6	46	79
Disparity Reduction Aid (Calendar 2012)	5	0.0	0	0	3
County Program Aid (Payable 2012)	12,631	1.5	31	23	30
Community Corrections Funding (2012)	4,672	0.6	12	14	16
<b>Total Aids</b>	<b>844,186</b>	<b>100.0</b>	<b>2,087</b>	<b>2,407</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	243	53.1	1	0	4
Miscellaneous Credits	215	46.9	1	0	5
<b>Total Property Tax Credits</b>	<b>458</b>	<b>100.0</b>	<b>1</b>	<b>1</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	21,482	60.5	53	70	55
Regular (Renters)	13,974	39.4	35	41	33
Targeting Refund	24	0.1	0	0	1
<b>Total Property Tax Refunds</b>	<b>35,480</b>	<b>100.0</b>	<b>88</b>	<b>111</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$880,125</b>	<b>100.0%</b>	<b>\$2,176</b>	<b>\$2,519</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$113,658	18.4%	\$281	\$417	\$464
City/Town Levy	153,679	24.9	380	401	360
School District Net Tax Capacity Levy	102,644	16.7	254	265	243
School District Referendum Market Value Levy	76,842	12.5	190	188	145
Miscellaneous District Levy	104,333	16.9	258	344	205
State Property Tax Levy	65,223	10.6	161	181	152
<b>Total Levy</b>	<b>\$616,380</b>	<b>100.0%</b>	<b>\$1,524</b>	<b>\$1,795</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>458</b>		<b>1</b>	<b>1</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>615,922</b>		<b>1,523</b>	<b>1,794</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$37,332,090		\$92,294	\$96,782	\$102,625
Referendum Market Valuation	36,317,907		\$89,786	95,208	81,050
Net Tax Capacity (NTC)	419,584		1,037	1,118	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>111.704</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.227</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$612,947	50.8%	\$1,515	\$1,602	\$1,307
Sales/Use Tax (Calendar 2012)	307,176	25.5	759	923	781
Motor Vehicle Sales Tax (Calendar 2012)	44,984	3.7	111	104	108
Motor Vehicle Registration Tax (Calendar 2012)	48,215	4.0	119	111	111
Motor Fuels Tax (Calendar 2012)	57,722	4.8	143	138	159
Corporate Income Tax (Calendar 2012)	70,067	5.8	173	222	176
State General Property Tax (Payable 2012)	65,223	5.4	161	181	152
<b>Total State Taxes</b>	<b>\$1,206,335</b>	<b>100.0%</b>	<b>\$2,982</b>	<b>\$3,280</b>	<b>\$2,793</b>



	DODGE			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 (2011-2012)	\$29,201	58.6%	\$1,443	\$1,208	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	8,390	16.8	415	463	586
Minnesota Family Investment Program	142	0.3	7	9	14
General Assistance	55	0.1	3	4	9
MinnesotaCare	38	0.1	2	2	3
Social Services	4,002	8.0	198	261	257
Miscellaneous	258	0.5	13	21	30
Total	12,886	25.8	637	761	899
Highway Aid (Calendar 2012)					
County Aid	3,599	7.2	178	120	94
Municipal Aid	206	0.4	10	26	28
Township Aid	263	0.5	13	11	7
Total	4,068	8.2	201	157	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,381	4.8	118	113	79
Disparity Reduction Aid (Calendar 2012)	328	0.7	16	4	3
County Program Aid (Payable 2012)	742	1.5	37	41	30
Community Corrections Funding (2012)	214	0.4	11	15	16
<b>Total Aids</b>	<b>49,818</b>	<b>100.0</b>	<b>2,462</b>	<b>2,299</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	211	100.0	10	7	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>211</b>	<b>100.0</b>	<b>10</b>	<b>7</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	683	66.8	34	38	55
Regular (Renters)	326	31.9	16	25	33
Targeting Refund	14	1.4	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,023</b>	<b>100.0</b>	<b>51</b>	<b>64</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$51,052</b>	<b>100.0%</b>	<b>\$2,523</b>	<b>\$2,370</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$10,319	40.7%	\$510	\$475	\$464
City/Town Levy	6,883	27.2	340	346	360
School District Net Tax Capacity Levy	5,033	19.9	249	214	243
School District Referendum Market Value Levy	1,680	6.6	83	121	145
Miscellaneous District Levy	387	1.5	19	28	205
State Property Tax Levy	1,027	4.1	51	108	152
<b>Total Levy</b>	<b>\$25,329</b>	<b>100.0%</b>	<b>\$1,252</b>	<b>\$1,292</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>211</b>		<b>10</b>	<b>7</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>25,117</b>		<b>1,241</b>	<b>1,285</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,380,475		\$117,630	\$96,647	\$102,625
Referendum Market Valuation	1,186,465		\$58,629	67,943	81,050
Net Tax Capacity (NTC)	20,630		1,019	936	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>109.658</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.142</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$22,681	58.8%	\$1,121	\$1,089	\$1,307
Sales/Use Tax (Calendar 2012)	4,963	12.9	245	598	781
Motor Vehicle Sales Tax (Calendar 2012)	2,302	6.0	114	109	108
Motor Vehicle Registration Tax (Calendar 2012)	2,254	5.8	111	109	111
Motor Fuels Tax (Calendar 2012)	3,135	8.1	155	171	159
Corporate Income Tax (Calendar 2012)	2,184	5.7	108	121	176
State General Property Tax (Payable 2012)	1,027	2.7	51	108	152
<b>Total State Taxes</b>	<b>\$38,546</b>	<b>100.0%</b>	<b>\$1,905</b>	<b>\$2,305</b>	<b>\$2,793</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 (2011-2012)	\$40,997	51.8%	\$1,126	\$1,182	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	19,481	24.6	535	628	586
Minnesota Family Investment Program	198	0.2	5	9	14
General Assistance	192	0.2	5	7	9
MinnesotaCare	89	0.1	2	2	3
Social Services	7,969	10.1	219	273	257
Miscellaneous	830	1.0	23	23	30
Total	28,759	36.3	790	943	899
Highway Aid (Calendar 2012)					
County Aid	4,881	6.2	134	181	94
Municipal Aid	789	1.0	22	25	28
Township Aid	348	0.4	10	20	7
Total	6,019	7.6	165	226	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,986	2.5	55	114	79
Disparity Reduction Aid (Calendar 2012)	15	0.0	0	1	3
County Program Aid (Payable 2012)	774	1.0	21	33	30
Community Corrections Funding (2012)	666	0.8	18	17	16
<b>Total Aids</b>	<b>79,216</b>	<b>100.0</b>	<b>2,176</b>	<b>2,519</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	330	100.0	9	11	4
Miscellaneous Credits	0	0.0	0	26	5
<b>Total Property Tax Credits</b>	<b>330</b>	<b>100.0</b>	<b>9</b>	<b>38</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,957	63.3	54	31	55
Regular (Renters)	927	30.0	25	22	33
Targeting Refund	208	6.7	6	2	1
<b>Total Property Tax Refunds</b>	<b>3,092</b>	<b>100.0</b>	<b>85</b>	<b>54</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$82,637</b>	<b>100.0%</b>	<b>\$2,269</b>	<b>\$2,610</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$24,624	41.6%	\$676	\$570	\$464
City/Town Levy	12,573	21.2	345	282	360
School District Net Tax Capacity Levy	9,987	16.9	274	221	243
School District Referendum Market Value Levy	3,224	5.4	89	103	145
Miscellaneous District Levy	2,357	4.0	65	53	205
State Property Tax Levy	6,434	10.9	177	124	152
<b>Total Levy</b>	<b>\$59,200</b>	<b>100.0%</b>	<b>\$1,626</b>	<b>\$1,353</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>330</b>		<b>9</b>	<b>38</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>58,870</b>		<b>1,617</b>	<b>1,315</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$4,891,732		\$134,344	\$132,819	\$102,625
Referendum Market Valuation	3,167,545		\$86,992	66,145	81,050
Net Tax Capacity (NTC)	49,324		1,355	1,246	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>100.154</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.106</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$41,043	38.9%	\$1,127	\$957	\$1,307
Sales/Use Tax (Calendar 2012)	35,573	33.8	977	649	781
Motor Vehicle Sales Tax (Calendar 2012)	4,437	4.2	122	113	108
Motor Vehicle Registration Tax (Calendar 2012)	4,481	4.3	123	113	111
Motor Fuels Tax (Calendar 2012)	8,715	8.3	239	209	159
Corporate Income Tax (Calendar 2012)	4,700	4.5	129	104	176
State General Property Tax (Payable 2012)	6,434	6.1	177	124	152
<b>Total State Taxes</b>	<b>\$105,381</b>	<b>100.0%</b>	<b>\$2,894</b>	<b>\$2,269</b>	<b>\$2,793</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 (2011-2012)	\$15,929	38.8%	\$1,115	\$1,092	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance				499	586
Minnesota Family Investment Program				8	14
General Assistance		See Note		5	9
MinnesotaCare				4	3
Social Services				265	257
Miscellaneous				20	30
Total	15,088	0.0	1,057	802	899
Highway Aid (Calendar 2012)					
County Aid	4,846	11.8	339	172	94
Municipal Aid	0	0.0	0	19	28
Township Aid	653	1.6	46	14	7
Total	5,498	13.4	385	205	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	3,701	9.0	259	170	79
Disparity Reduction Aid (Calendar 2012)	181	0.4	13	4	3
County Program Aid (Payable 2012)	458	1.1	32	38	30
Community Corrections Funding (2012)	207	0.5	14	18	16
<b>Total Aids</b>	<b>41,062</b>	<b>63.3</b>	<b>2,875</b>	<b>2,328</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	251	100.0	18	10	4
Miscellaneous Credits	0	0.0	0	1	5
<b>Total Property Tax Credits</b>	<b>251</b>	<b>100.0</b>	<b>18</b>	<b>10</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	254	57.0	18	29	55
Regular (Renters)	182	40.8	13	23	33
Targeting Refund	9	2.0	1	2	1
<b>Total Property Tax Refunds</b>	<b>446</b>	<b>100.0</b>	<b>31</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$41,759</b>	<b>100.0%</b>	<b>\$2,924</b>	<b>\$2,392</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$8,815	47.2%	\$617	\$506	\$464
City/Town Levy	5,763	30.9	404	331	360
School District Net Tax Capacity Levy	1,760	9.4	123	185	243
School District Referendum Market Value Levy	1,461	7.8	102	110	145
Miscellaneous District Levy	72	0.4	5	22	205
State Property Tax Levy	794	4.3	56	102	152
<b>Total Levy</b>	<b>\$18,664</b>	<b>100.0%</b>	<b>\$1,307</b>	<b>\$1,256</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>251</b>		<b>18</b>	<b>10</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>18,414</b>		<b>1,289</b>	<b>1,246</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,562,034		\$179,414	\$119,916	\$102,625
Referendum Market Valuation	604,401		\$42,325	59,452	81,050
Net Tax Capacity (NTC)	20,856		1,461	1,084	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>78.681</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.242</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$12,568	43.1%	\$880	\$967	\$1,307
Sales/Use Tax (Calendar 2012)	6,691	23.0	469	606	781
Motor Vehicle Sales Tax (Calendar 2012)	1,962	6.7	137	113	108
Motor Vehicle Registration Tax (Calendar 2012)	1,997	6.9	140	114	111
Motor Fuels Tax (Calendar 2012)	3,651	12.5	256	170	159
Corporate Income Tax (Calendar 2012)	1,480	5.1	104	206	176
State General Property Tax (Payable 2012)	794	2.7	56	102	152
<b>Total State Taxes</b>	<b>\$29,142</b>	<b>100.0%</b>	<b>\$2,041</b>	<b>\$2,280</b>	<b>\$2,793</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 \$36.7 million, which was allocated to the counties on a per capita basis (\$15.1 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 (2011-2012)	\$22,215	45.2%	\$1,066	\$1,208	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	10,889	22.2	523	463	586
Minnesota Family Investment Program	115	0.2	6	9	14
General Assistance	65	0.1	3	4	9
MinnesotaCare	35	0.1	2	2	3
Social Services	4,040	8.2	194	261	257
Miscellaneous	362	0.7	17	21	30
Total	15,505	31.6	744	761	899
Highway Aid (Calendar 2012)					
County Aid	5,625	11.4	270	120	94
Municipal Aid	0	0.0	0	26	28
Township Aid	1,009	2.1	48	11	7
Total	6,633	13.5	318	157	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	3,665	7.5	176	113	79
Disparity Reduction Aid (Calendar 2012)	245	0.5	12	4	3
County Program Aid (Payable 2012)	818	1.7	39	41	30
Community Corrections Funding (2012)	60	0.1	3	15	16
<b>Total Aids</b>	<b>49,142</b>	<b>100.0</b>	<b>2,358</b>	<b>2,299</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	420	100.0	20	7	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>420</b>	<b>100.0</b>	<b>20</b>	<b>7</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	741	66.9	36	38	55
Regular (Renters)	353	31.9	17	25	33
Targeting Refund	14	1.3	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,108</b>	<b>100.0</b>	<b>53</b>	<b>64</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$50,670</b>	<b>100.0%</b>	<b>\$2,432</b>	<b>\$2,370</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$8,080	32.1%	\$388	\$475	\$464
City/Town Levy	8,131	32.3	390	346	360
School District Net Tax Capacity Levy	4,794	19.1	230	214	243
School District Referendum Market Value Levy	2,402	9.5	115	121	145
Miscellaneous District Levy	416	1.7	20	28	205
State Property Tax Levy	1,332	5.3	64	108	152
<b>Total Levy</b>	<b>\$25,155</b>	<b>100.0%</b>	<b>\$1,207</b>	<b>\$1,292</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>420</b>		<b>20</b>	<b>7</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>24,735</b>		<b>1,187</b>	<b>1,285</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,886,792		\$138,542	\$96,647	\$102,625
Referendum Market Valuation	1,164,527		\$55,887	67,943	81,050
Net Tax Capacity (NTC)	23,394		1,123	936	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>91.565</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.206</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$17,570	45.5%	\$843	\$1,089	\$1,307
Sales/Use Tax (Calendar 2012)	9,005	23.3	432	598	781
Motor Vehicle Sales Tax (Calendar 2012)	2,748	7.1	132	109	108
Motor Vehicle Registration Tax (Calendar 2012)	2,696	7.0	129	109	111
Motor Fuels Tax (Calendar 2012)	3,385	8.8	162	171	159
Corporate Income Tax (Calendar 2012)	1,906	4.9	91	121	176
State General Property Tax (Payable 2012)	1,332	3.4	64	108	152
<b>Total State Taxes</b>	<b>\$38,641</b>	<b>100.0%</b>	<b>\$1,854</b>	<b>\$2,305</b>	<b>\$2,793</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 (2011-2012)	\$41,960	49.6%	\$1,352	\$1,208	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	17,963	21.2	579	463	586
Minnesota Family Investment Program	351	0.4	11	9	14
General Assistance	119	0.1	4	4	9
MinnesotaCare	114	0.1	4	2	3
Social Services	8,424	10.0	272	261	257
Miscellaneous	346	0.4	11	21	30
Total	27,317	32.3	880	761	899
Highway Aid (Calendar 2012)					
County Aid	6,339	7.5	204	120	94
Municipal Aid	902	1.1	29	26	28
Township Aid	371	0.4	12	11	7
Total	7,612	9.0	245	157	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	5,607	6.6	181	113	79
Disparity Reduction Aid (Calendar 2012)	106	0.1	3	4	3
County Program Aid (Payable 2012)	1,382	1.6	45	41	30
Community Corrections Funding (2012)	595	0.7	19	15	16
<b>Total Aids</b>	<b>84,580</b>	<b>100.0</b>	<b>2,726</b>	<b>2,299</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	317	100.0	10	7	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>317</b>	<b>100.0</b>	<b>10</b>	<b>7</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	998	54.2	32	38	55
Regular (Renters)	821	44.6	26	25	33
Targeting Refund	22	1.2	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,841</b>	<b>100.0</b>	<b>59</b>	<b>64</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$86,737</b>	<b>100.0%</b>	<b>\$2,796</b>	<b>\$2,370</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$19,122	44.5%	\$616	\$475	\$464
City/Town Levy	8,803	20.5	284	346	360
School District Net Tax Capacity Levy	6,986	16.3	225	214	243
School District Referendum Market Value Levy	4,167	9.7	134	121	145
Miscellaneous District Levy	472	1.1	15	28	205
State Property Tax Levy	3,382	7.9	109	108	152
<b>Total Levy</b>	<b>\$42,932</b>	<b>100.0%</b>	<b>\$1,384</b>	<b>\$1,292</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>317</b>		<b>10</b>	<b>7</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>42,615</b>		<b>1,373</b>	<b>1,285</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,389,794		\$109,253	\$96,647	\$102,625
Referendum Market Valuation	1,631,746		\$52,591	67,943	81,050
Net Tax Capacity (NTC)	30,175		973	936	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>117.258</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.255</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$26,197	38.9%	\$844	\$1,089	\$1,307
Sales/Use Tax (Calendar 2012)	19,054	28.3	614	598	781
Motor Vehicle Sales Tax (Calendar 2012)	3,433	5.1	111	109	108
Motor Vehicle Registration Tax (Calendar 2012)	3,344	5.0	108	109	111
Motor Fuels Tax (Calendar 2012)	8,374	12.4	270	171	159
Corporate Income Tax (Calendar 2012)	3,593	5.3	116	121	176
State General Property Tax (Payable 2012)	3,382	5.0	109	108	152
<b>Total State Taxes</b>	<b>\$67,378</b>	<b>100.0%</b>	<b>\$2,172</b>	<b>\$2,305</b>	<b>\$2,793</b>

I. Major State Aids/Credits	GOODHUE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$52,413	53.4%	\$1,131	\$1,208	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	20,032	20.4	432	463	586
Minnesota Family Investment Program	288	0.3	6	9	14
General Assistance	159	0.2	3	4	9
MinnesotaCare	48	0.0	1	2	3
Social Services	10,771	11.0	232	261	257
Miscellaneous	702	0.7	15	21	30
Total	31,999	32.6	691	761	899
Highway Aid (Calendar 2012)					
County Aid	5,730	5.8	124	120	94
Municipal Aid	2,228	2.3	48	26	28
Township Aid	768	0.8	17	11	7
Total	8,726	8.9	188	157	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,889	2.9	62	113	79
Disparity Reduction Aid (Calendar 2012)	90	0.1	2	4	3
County Program Aid (Payable 2012)	1,327	1.4	29	41	30
Community Corrections Funding (2012)	753	0.8	16	15	16
<b>Total Aids</b>	<b>98,197</b>	<b>100.0</b>	<b>2,119</b>	<b>2,299</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	495	100.0	11	7	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>495</b>	<b>100.0</b>	<b>11</b>	<b>7</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	2,509	67.5	54	38	55
Regular (Renters)	1,187	32.0	26	25	33
Targeting Refund	19	0.5	0	1	1
<b>Total Property Tax Refunds</b>	<b>3,715</b>	<b>100.0</b>	<b>80</b>	<b>64</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$102,407</b>	<b>100.0%</b>	<b>\$2,210</b>	<b>\$2,370</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$26,658	34.2%	\$575	\$475	\$464
City/Town Levy	23,995	30.7	518	346	360
School District Net Tax Capacity Levy	11,568	14.8	250	214	243
School District Referendum Market Value Levy	7,879	10.1	170	121	145
Miscellaneous District Levy	2,375	3.0	51	28	205
State Property Tax Levy	5,570	7.1	120	108	152
<b>Total Levy</b>	<b>\$78,045</b>	<b>100.0%</b>	<b>\$1,685</b>	<b>\$1,292</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>495</b>		<b>11</b>	<b>7</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>77,550</b>		<b>1,674</b>	<b>1,285</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$5,628,011		\$121,474	\$96,647	\$102,625
Referendum Market Valuation	3,995,716		\$86,243	67,943	81,050
Net Tax Capacity (NTC)	57,209		1,235	936	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>112.913</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.197</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$50,945	49.0%	\$1,100	\$1,089	\$1,307
Sales/Use Tax (Calendar 2012)	20,909	20.1	451	598	781
Motor Vehicle Sales Tax (Calendar 2012)	5,632	5.4	122	109	108
Motor Vehicle Registration Tax (Calendar 2012)	5,627	5.4	121	109	111
Motor Fuels Tax (Calendar 2012)	9,896	9.5	214	171	159
Corporate Income Tax (Calendar 2012)	5,318	5.1	115	121	176
State General Property Tax (Payable 2012)	5,570	5.4	120	108	152
<b>Total State Taxes</b>	<b>\$103,897</b>	<b>100.0%</b>	<b>\$2,242</b>	<b>\$2,305</b>	<b>\$2,793</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 (2011-2012)	\$6,616	38.4%	\$1,112	\$1,182	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	3,733	21.7	627	628	586
Minnesota Family Investment Program	48	0.3	8	9	14
General Assistance	32	0.2	5	7	9
MinnesotaCare	19	0.1	3	2	3
Social Services	2,490	14.5	418	273	257
Miscellaneous	88	0.5	15	23	30
Total	6,410	37.2	1,077	943	899
Highway Aid (Calendar 2012)					
County Aid	2,929	17.0	492	181	94
Municipal Aid	0	0.0	0	25	28
Township Aid	205	1.2	34	20	7
Total	3,134	18.2	527	226	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	807	4.7	136	114	79
Disparity Reduction Aid (Calendar 2012)	14	0.1	2	1	3
County Program Aid (Payable 2012)	125	0.7	21	33	30
Community Corrections Funding (2012)	120	0.7	20	17	16
<b>Total Aids</b>	<b>17,226</b>	<b>100.0</b>	<b>2,895</b>	<b>2,519</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	125	96.2	21	11	4
Miscellaneous Credits	4	3.1	1	26	5
<b>Total Property Tax Credits</b>	<b>130</b>	<b>100.0</b>	<b>22</b>	<b>38</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	191	65.0	32	31	55
Regular (Renters)	94	32.0	16	22	33
Targeting Refund	10	3.4	2	2	1
<b>Total Property Tax Refunds</b>	<b>294</b>	<b>100.0</b>	<b>49</b>	<b>54</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$17,650</b>	<b>100.0%</b>	<b>\$2,966</b>	<b>\$2,610</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$5,236	48.2%	\$880	\$570	\$464
City/Town Levy	2,356	21.7	396	282	360
School District Net Tax Capacity Levy	1,223	11.3	206	221	243
School District Referendum Market Value Levy	1,071	9.9	180	103	145
Miscellaneous District Levy	519	4.8	87	53	205
State Property Tax Levy	456	4.2	77	124	152
<b>Total Levy</b>	<b>\$10,861</b>	<b>100.0%</b>	<b>\$1,825</b>	<b>\$1,353</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>130</b>		<b>22</b>	<b>38</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>10,731</b>		<b>1,804</b>	<b>1,315</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,153,493		\$193,864	\$132,819	\$102,625
Referendum Market Valuation	282,569		\$47,491	66,145	81,050
Net Tax Capacity (NTC)	9,533		1,602	1,246	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>97.907</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.379</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$5,956	44.0%	\$1,001	\$957	\$1,307
Sales/Use Tax (Calendar 2012)	2,151	15.9	362	649	781
Motor Vehicle Sales Tax (Calendar 2012)	867	6.4	146	113	108
Motor Vehicle Registration Tax (Calendar 2012)	887	6.6	149	113	111
Motor Fuels Tax (Calendar 2012)	1,934	14.3	325	209	159
Corporate Income Tax (Calendar 2012)	1,287	9.5	216	104	176
State General Property Tax (Payable 2012)	456	3.4	77	124	152
<b>Total State Taxes</b>	<b>\$13,538</b>	<b>100.0%</b>	<b>\$2,275</b>	<b>\$2,269</b>	<b>\$2,793</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 (2011-2012)	\$1,470,716	49.6%	\$1,246	\$1,325	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	860,297	29.0	729	602	586
Minnesota Family Investment Program	21,617	0.7	18	16	14
General Assistance	23,067	0.8	20	12	9
MinnesotaCare	4,263	0.1	4	4	3
Social Services	329,512	11.1	279	253	257
Miscellaneous	70,716	2.4	60	37	30
Total	1,309,472	44.2	1,110	924	899
Highway Aid (Calendar 2012)					
County Aid	36,933	1.2	31	41	94
Municipal Aid	39,570	1.3	34	34	28
Township Aid	17	0.0	0	0	7
Total	76,520	2.6	65	75	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	69,635	2.4	59	46	79
Disparity Reduction Aid (Calendar 2012)	740	0.0	1	0	3
County Program Aid (Payable 2012)	18,333	0.6	16	23	30
Community Corrections Funding (2012)	17,388	0.6	15	14	16
<b>Total Aids</b>	<b>2,962,803</b>	<b>100.0</b>	<b>2,511</b>	<b>2,407</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	166	27.5	0	0	4
Miscellaneous Credits	438	72.5	0	0	5
<b>Total Property Tax Credits</b>	<b>604</b>	<b>100.0</b>	<b>1</b>	<b>1</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	99,522	63.5	84	70	55
Regular (Renters)	57,043	36.4	48	41	33
Targeting Refund	114	0.1	0	0	1
<b>Total Property Tax Refunds</b>	<b>156,679</b>	<b>100.0</b>	<b>133</b>	<b>111</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$3,120,086</b>	<b>100.0%</b>	<b>\$2,644</b>	<b>\$2,519</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$601,637	23.5%	\$510	\$417	\$464
City/Town Levy	596,720	23.3	506	401	360
School District Net Tax Capacity Levy	323,890	12.6	274	265	243
School District Referendum Market Value Levy	251,633	9.8	213	188	145
Miscellaneous District Levy	523,930	20.4	444	344	205
State Property Tax Levy	266,033	10.4	225	181	152
<b>Total Levy</b>	<b>\$2,563,844</b>	<b>100.0%</b>	<b>\$2,172</b>	<b>\$1,795</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>604</b>		<b>1</b>	<b>1</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>2,563,239</b>		<b>2,172</b>	<b>1,794</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$127,823,555		\$108,312	\$96,782	\$102,625
Referendum Market Valuation	126,959,905		\$107,581	95,208	81,050
Net Tax Capacity (NTC)	1,530,498		1,297	1,118	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>132.643</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.211</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$2,225,620	46.9%	\$1,886	\$1,602	\$1,307
Sales/Use Tax (Calendar 2012)	1,436,127	30.3	1,217	923	781
Motor Vehicle Sales Tax (Calendar 2012)	121,676	2.6	103	104	108
Motor Vehicle Registration Tax (Calendar 2012)	131,022	2.8	111	111	111
Motor Fuels Tax (Calendar 2012)	167,434	3.5	142	138	159
Corporate Income Tax (Calendar 2012)	393,691	8.3	334	222	176
State General Property Tax (Payable 2012)	266,033	5.6	225	181	152
<b>Total State Taxes</b>	<b>\$4,741,602</b>	<b>100.0%</b>	<b>\$4,018</b>	<b>\$3,280</b>	<b>\$2,793</b>



	HOUSTON			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 (2011-2012)	\$33,969	60.3%	\$1,803	\$1,208	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	8,093	14.4	430	463	586
Minnesota Family Investment Program	155	0.3	8	9	14
General Assistance	58	0.1	3	4	9
MinnesotaCare	46	0.1	2	2	3
Social Services	5,066	9.0	269	261	257
Miscellaneous	349	0.6	19	21	30
Total	13,767	24.5	731	761	899
Highway Aid (Calendar 2012)					
County Aid	4,277	7.6	227	120	94
Municipal Aid	0	0.0	0	26	28
Township Aid	658	1.2	35	11	7
Total	4,935	8.8	262	157	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,199	3.9	117	113	79
Disparity Reduction Aid (Calendar 2012)	308	0.5	16	4	3
County Program Aid (Payable 2012)	906	1.6	48	41	30
Community Corrections Funding (2012)	232	0.4	12	15	16
<b>Total Aids</b>	<b>56,316</b>	<b>100.0</b>	<b>2,989</b>	<b>2,299</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	316	100.0	17	7	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>316</b>	<b>100.0</b>	<b>17</b>	<b>7</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,038	78.2	55	38	55
Regular (Renters)	273	20.6	14	25	33
Targeting Refund	17	1.3	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,328</b>	<b>100.0</b>	<b>70</b>	<b>64</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$57,960</b>	<b>100.0%</b>	<b>\$3,077</b>	<b>\$2,370</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$9,745	41.1%	\$517	\$475	\$464
City/Town Levy	6,749	28.5	358	346	360
School District Net Tax Capacity Levy	3,452	14.6	183	214	243
School District Referendum Market Value Levy	2,516	10.6	134	121	145
Miscellaneous District Levy	227	1.0	12	28	205
State Property Tax Levy	1,027	4.3	55	108	152
<b>Total Levy</b>	<b>\$23,717</b>	<b>100.0%</b>	<b>\$1,259</b>	<b>\$1,292</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>316</b>		<b>17</b>	<b>7</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>23,401</b>		<b>1,242</b>	<b>1,285</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,872,001		\$99,368	\$96,647	\$102,625
Referendum Market Valuation	1,114,503		\$59,159	67,943	81,050
Net Tax Capacity (NTC)	15,373		816	936	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>131.227</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.226</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$10,028	40.9%	\$532	\$1,089	\$1,307
Sales/Use Tax (Calendar 2012)	5,055	20.6	268	598	781
Motor Vehicle Sales Tax (Calendar 2012)	2,347	9.6	125	109	108
Motor Vehicle Registration Tax (Calendar 2012)	2,310	9.4	123	109	111
Motor Fuels Tax (Calendar 2012)	2,876	11.7	153	171	159
Corporate Income Tax (Calendar 2012)	886	3.6	47	121	176
State General Property Tax (Payable 2012)	1,027	4.2	55	108	152
<b>Total State Taxes</b>	<b>\$24,528</b>	<b>100.0%</b>	<b>\$1,302</b>	<b>\$2,305</b>	<b>\$2,793</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 (2011-2012)	\$26,943	54.5%	\$1,323	\$1,472	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	12,478	25.2	613	973	586
Minnesota Family Investment Program	190	0.4	9	36	14
General Assistance	128	0.3	6	8	9
MinnesotaCare	78	0.2	4	3	3
Social Services	4,302	8.7	211	278	257
Miscellaneous	379	0.8	19	23	30
Total	17,556	35.5	862	1,321	899
Highway Aid (Calendar 2012)					
County Aid	3,558	7.2	175	220	94
Municipal Aid	0	0.0	0	7	28
Township Aid	305	0.6	15	15	7
Total	3,864	7.8	190	241	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	416	0.8	20	61	79
Disparity Reduction Aid (Calendar 2012)	0	0.0	0	3	3
County Program Aid (Payable 2012)	273	0.6	13	61	30
Community Corrections Funding (2012)	387	0.8	19	24	16
<b>Total Aids</b>	<b>49,437</b>	<b>100.0</b>	<b>2,428</b>	<b>3,183</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	162	100.0	8	10	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>162</b>	<b>100.0</b>	<b>8</b>	<b>10</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	679	66.4	33	23	55
Regular (Renters)	316	30.9	16	19	33
Targeting Refund	27	2.6	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,022</b>	<b>100.0</b>	<b>50</b>	<b>42</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$50,621</b>	<b>100.0%</b>	<b>\$2,486</b>	<b>\$3,236</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$11,661	37.9%	\$573	\$481	\$464
City/Town Levy	6,778	22.0	333	216	360
School District Net Tax Capacity Levy	6,005	19.5	295	217	243
School District Referendum Market Value Levy	1,541	5.0	76	61	145
Miscellaneous District Levy	449	1.5	22	33	205
State Property Tax Levy	4,355	14.1	214	150	152
<b>Total Levy</b>	<b>\$30,789</b>	<b>100.0%</b>	<b>\$1,512</b>	<b>\$1,157</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>162</b>		<b>8</b>	<b>10</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>30,627</b>		<b>1,504</b>	<b>1,147</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,389,978		\$166,510	\$99,381	\$102,625
Referendum Market Valuation	1,665,268		\$81,795	57,449	81,050
Net Tax Capacity (NTC)	34,018		1,671	1,000	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>73.175</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.093</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$13,999	36.7%	\$688	\$630	\$1,307
Sales/Use Tax (Calendar 2012)	10,272	26.9	505	617	781
Motor Vehicle Sales Tax (Calendar 2012)	2,229	5.8	109	100	108
Motor Vehicle Registration Tax (Calendar 2012)	2,101	5.5	103	95	111
Motor Fuels Tax (Calendar 2012)	4,041	10.6	198	166	159
Corporate Income Tax (Calendar 2012)	1,144	3.0	56	64	176
State General Property Tax (Payable 2012)	4,355	11.4	214	150	152
<b>Total State Taxes</b>	<b>\$38,140</b>	<b>100.0%</b>	<b>\$1,873</b>	<b>\$1,822</b>	<b>\$2,793</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 (2011-2012)	\$50,524	57.9%	\$1,321	\$1,202	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	18,346	21.0	480	540	586
Minnesota Family Investment Program	268	0.3	7	8	14
General Assistance	160	0.2	4	5	9
MinnesotaCare	118	0.1	3	4	3
Social Services	8,850	10.1	231	234	257
Miscellaneous	750	0.9	20	18	30
Total	28,492	32.6	745	809	899
Highway Aid (Calendar 2012)					
County Aid	3,709	4.3	97	146	94
Municipal Aid	592	0.7	15	10	28
Township Aid	261	0.3	7	8	7
Total	4,561	5.2	119	164	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,163	1.3	30	42	79
Disparity Reduction Aid (Calendar 2012)	76	0.1	2	1	3
County Program Aid (Payable 2012)	1,571	1.8	41	39	30
Community Corrections Funding (2012)	817	0.9	21	22	16
<b>Total Aids</b>	<b>87,203</b>	<b>100.0</b>	<b>2,281</b>	<b>2,277</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	483	100.0	13	11	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>483</b>	<b>100.0</b>	<b>13</b>	<b>12</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,602	64.7	42	58	55
Regular (Renters)	855	34.5	22	21	33
Targeting Refund	18	0.7	0	1	1
<b>Total Property Tax Refunds</b>	<b>2,476</b>	<b>100.0</b>	<b>65</b>	<b>80</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$90,161</b>	<b>100.0%</b>	<b>\$2,358</b>	<b>\$2,368</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$15,459	38.3%	\$404	\$533	\$464
City/Town Levy	11,006	27.3	288	264	360
School District Net Tax Capacity Levy	10,067	24.9	263	223	243
School District Referendum Market Value Levy	883	2.2	23	49	145
Miscellaneous District Levy	411	1.0	11	26	205
State Property Tax Levy	2,527	6.3	66	76	152
<b>Total Levy</b>	<b>\$40,353</b>	<b>100.0%</b>	<b>\$1,055</b>	<b>\$1,170</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>483</b>		<b>13</b>	<b>12</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>39,870</b>		<b>1,043</b>	<b>1,158</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,886,042		\$75,482	\$82,528	\$102,625
Referendum Market Valuation	2,320,741		\$60,697	60,930	81,050
Net Tax Capacity (NTC)	26,946		705	779	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>137.097</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.038</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$32,991	45.0%	\$863	\$797	\$1,307
Sales/Use Tax (Calendar 2012)	22,147	30.2	579	381	781
Motor Vehicle Sales Tax (Calendar 2012)	3,947	5.4	103	112	108
Motor Vehicle Registration Tax (Calendar 2012)	3,746	5.1	98	104	111
Motor Fuels Tax (Calendar 2012)	5,635	7.7	147	209	159
Corporate Income Tax (Calendar 2012)	2,341	3.2	61	53	176
State General Property Tax (Payable 2012)	2,527	3.4	66	76	152
<b>Total State Taxes</b>	<b>\$73,334</b>	<b>100.0%</b>	<b>\$1,918</b>	<b>\$1,732</b>	<b>\$2,793</b>

I. Major State Aids/Credits	ITASCA			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$53,553	45.5%	\$1,185	\$1,116	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	32,567	27.7	721	723	586
Minnesota Family Investment Program	718	0.6	16	14	14
General Assistance	459	0.4	10	12	9
MinnesotaCare	100	0.1	2	2	3
Social Services	13,615	11.6	301	334	257
Miscellaneous	1,201	1.0	27	40	30
Total	48,661	41.4	1,077	1,125	899
Highway Aid (Calendar 2012)					
County Aid	8,934	7.6	198	169	94
Municipal Aid	898	0.8	20	29	28
Township Aid	239	0.2	5	5	7
Total	10,071	8.6	223	203	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	3,140	2.7	69	198	79
Disparity Reduction Aid (Calendar 2012)	289	0.2	6	33	3
County Program Aid (Payable 2012)	1,067	0.9	24	42	30
Community Corrections Funding (2012)	936	0.8	21	22	16
<b>Total Aids</b>	<b>117,716</b>	<b>100.0</b>	<b>2,604</b>	<b>2,740</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	174	3.9	4	3	4
Miscellaneous Credits	4,265	96.1	94	48	5
<b>Total Property Tax Credits</b>	<b>4,440</b>	<b>100.0</b>	<b>98</b>	<b>51</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,142	55.0	25	31	55
Regular (Renters)	867	41.7	19	26	33
Targeting Refund	69	3.3	2	2	1
<b>Total Property Tax Refunds</b>	<b>2,078</b>	<b>100.0</b>	<b>46</b>	<b>60</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$124,234</b>	<b>100.0%</b>	<b>\$2,749</b>	<b>\$2,850</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$29,416	41.5%	\$651	\$557	\$464
City/Town Levy	16,221	22.9	359	285	360
School District Net Tax Capacity Levy	11,735	16.6	260	196	243
School District Referendum Market Value Levy	1,142	1.6	25	49	145
Miscellaneous District Levy	4,049	5.7	90	71	205
State Property Tax Levy	8,323	11.7	184	135	152
<b>Total Levy</b>	<b>\$70,886</b>	<b>100.0%</b>	<b>\$1,568</b>	<b>\$1,293</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>4,440</b>		<b>98</b>	<b>51</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>66,447</b>		<b>1,470</b>	<b>1,243</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$5,773,819		\$127,742	\$98,341	\$102,625
Referendum Market Valuation	3,703,160		\$81,930	67,990	81,050
Net Tax Capacity (NTC)	62,863		1,391	1,021	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>97.706</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.031</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$33,734	37.0%	\$746	\$847	\$1,307
Sales/Use Tax (Calendar 2012)	28,268	31.0	625	772	781
Motor Vehicle Sales Tax (Calendar 2012)	5,150	5.6	114	109	108
Motor Vehicle Registration Tax (Calendar 2012)	5,068	5.6	112	108	111
Motor Fuels Tax (Calendar 2012)	7,458	8.2	165	173	159
Corporate Income Tax (Calendar 2012)	3,288	3.6	73	94	176
State General Property Tax (Payable 2012)	8,323	9.1	184	135	152
<b>Total State Taxes</b>	<b>\$91,289</b>	<b>100.0%</b>	<b>\$2,020</b>	<b>\$2,238</b>	<b>\$2,793</b>

I. Major State Aids/Credits	JACKSON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$13,744	45.8%	\$1,337	\$1,354	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	5,563	18.5	541	587	586
Minnesota Family Investment Program	84	0.3	8	8	14
General Assistance	40	0.1	4	5	9
MinnesotaCare	23	0.1	2	3	3
Social Services	2,377	7.9	231	291	257
Miscellaneous	163	0.5	16	20	30
Total	8,250	27.5	803	913	899
Highway Aid (Calendar 2012)					
County Aid	4,843	16.1	471	277	94
Municipal Aid	0	0.0	0	12	28
Township Aid	600	2.0	58	43	7
Total	5,443	18.1	530	331	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,090	7.0	203	181	79
Disparity Reduction Aid (Calendar 2012)	120	0.4	12	7	3
County Program Aid (Payable 2012)	176	0.6	17	31	30
Community Corrections Funding (2012)	169	0.6	16	18	16
<b>Total Aids</b>	<b>29,992</b>	<b>100.0</b>	<b>2,918</b>	<b>2,836</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	262	100.0	25	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>262</b>	<b>100.0</b>	<b>25</b>	<b>17</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	145	54.7	14	17	55
Regular (Renters)	119	44.9	12	18	33
Targeting Refund	0	0.0	0	0	1
<b>Total Property Tax Refunds</b>	<b>265</b>	<b>100.0</b>	<b>26</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$30,518</b>	<b>100.0%</b>	<b>\$2,969</b>	<b>\$2,889</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$8,652	46.9%	\$842	\$573	\$464
City/Town Levy	3,557	19.3	346	325	360
School District Net Tax Capacity Levy	3,162	17.1	308	214	243
School District Referendum Market Value Levy	1,673	9.1	163	127	145
Miscellaneous District Levy	257	1.4	25	24	205
State Property Tax Levy	1,144	6.2	111	99	152
<b>Total Levy</b>	<b>\$18,444</b>	<b>100.0%</b>	<b>\$1,794</b>	<b>\$1,361</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>262</b>		<b>25</b>	<b>17</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>18,183</b>		<b>1,769</b>	<b>1,344</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,436,984		\$237,084	\$171,932	\$102,625
Referendum Market Valuation	504,970		\$49,126	45,817	81,050
Net Tax Capacity (NTC)	20,290		1,974	1,460	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>77.018</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.331</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$11,685	45.1%	\$1,137	\$993	\$1,307
Sales/Use Tax (Calendar 2012)	4,259	16.4	414	589	781
Motor Vehicle Sales Tax (Calendar 2012)	1,316	5.1	128	125	108
Motor Vehicle Registration Tax (Calendar 2012)	1,351	5.2	131	127	111
Motor Fuels Tax (Calendar 2012)	3,961	15.3	385	214	159
Corporate Income Tax (Calendar 2012)	2,203	8.5	214	223	176
State General Property Tax (Payable 2012)	1,144	4.4	111	99	152
<b>Total State Taxes</b>	<b>\$25,919</b>	<b>100.0%</b>	<b>\$2,522</b>	<b>\$2,370</b>	<b>\$2,793</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 (2011-2012)	\$20,238	49.2%	\$1,264	\$1,202	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	10,897	26.5	681	540	586
Minnesota Family Investment Program	208	0.5	13	8	14
General Assistance	86	0.2	5	5	9
MinnesotaCare	81	0.2	5	4	3
Social Services	4,354	10.6	272	234	257
Miscellaneous	434	1.1	27	18	30
Total	16,062	39.0	1,003	809	899
Highway Aid (Calendar 2012)					
County Aid	2,549	6.2	159	146	94
Municipal Aid	0	0.0	0	10	28
Township Aid	153	0.4	10	8	7
Total	2,703	6.6	169	164	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	864	2.1	54	42	79
Disparity Reduction Aid (Calendar 2012)	8	0.0	0	1	3
County Program Aid (Payable 2012)	773	1.9	48	39	30
Community Corrections Funding (2012)	519	1.3	32	22	16
<b>Total Aids</b>	<b>41,166</b>	<b>100.0</b>	<b>2,571</b>	<b>2,277</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	311	100.0	19	11	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>311</b>	<b>100.0</b>	<b>19</b>	<b>12</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	632	68.2	39	58	55
Regular (Renters)	294	31.7	18	21	33
Targeting Refund	1	0.1	0	1	1
<b>Total Property Tax Refunds</b>	<b>927</b>	<b>100.0</b>	<b>58</b>	<b>80</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$42,404</b>	<b>100.0%</b>	<b>\$2,648</b>	<b>\$2,368</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$10,830	64.8%	\$676	\$533	\$464
City/Town Levy	2,165	13.0	135	264	360
School District Net Tax Capacity Levy	2,369	14.2	148	223	243
School District Referendum Market Value Levy	488	2.9	30	49	145
Miscellaneous District Levy	171	1.0	11	26	205
State Property Tax Levy	678	4.1	42	76	152
<b>Total Levy</b>	<b>\$16,702</b>	<b>100.0%</b>	<b>\$1,043</b>	<b>\$1,170</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>311</b>		<b>19</b>	<b>12</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>16,391</b>		<b>1,024</b>	<b>1,158</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,293,518		\$80,789	\$82,528	\$102,625
Referendum Market Valuation	805,186		\$50,290	60,930	81,050
Net Tax Capacity (NTC)	10,983		686	779	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>139.827</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.083</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$10,038	47.7%	\$627	\$797	\$1,307
Sales/Use Tax (Calendar 2012)	4,020	19.1	251	381	781
Motor Vehicle Sales Tax (Calendar 2012)	1,623	7.7	101	112	108
Motor Vehicle Registration Tax (Calendar 2012)	1,436	6.8	90	104	111
Motor Fuels Tax (Calendar 2012)	2,593	12.3	162	209	159
Corporate Income Tax (Calendar 2012)	638	3.0	40	53	176
State General Property Tax (Payable 2012)	678	3.2	42	76	152
<b>Total State Taxes</b>	<b>\$21,027</b>	<b>100.0%</b>	<b>\$1,313</b>	<b>\$1,732</b>	<b>\$2,793</b>

I. Major State Aids/Credits	KANDIYOHI			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$55,540	50.9%	\$1,313	\$1,246	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	26,063	23.9	616	562	586
Minnesota Family Investment Program	758	0.7	18	10	14
General Assistance	228	0.2	5	5	9
MinnesotaCare	149	0.1	4	2	3
Social Services	10,917	10.0	258	250	257
Miscellaneous	892	0.8	21	17	30
Total	39,008	35.8	922	847	899
Highway Aid (Calendar 2012)					
County Aid	5,716	5.2	135	162	94
Municipal Aid	874	0.8	21	18	28
Township Aid	411	0.4	10	16	7
Total	7,001	6.4	165	196	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	5,168	4.7	122	130	79
Disparity Reduction Aid (Calendar 2012)	44	0.0	1	3	3
County Program Aid (Payable 2012)	1,553	1.4	37	35	30
Community Corrections Funding (2012)	723	0.7	17	17	16
<b>Total Aids</b>	<b>109,038</b>	<b>100.0</b>	<b>2,577</b>	<b>2,474</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	333	99.4	8	11	4
Miscellaneous Credits	1	0.3	0	0	5
<b>Total Property Tax Credits</b>	<b>335</b>	<b>100.0</b>	<b>8</b>	<b>11</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,773	58.0	42	43	55
Regular (Renters)	1,272	41.6	30	25	33
Targeting Refund	15	0.5	0	0	1
<b>Total Property Tax Refunds</b>	<b>3,059</b>	<b>100.0</b>	<b>72</b>	<b>68</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$112,432</b>	<b>100.0%</b>	<b>\$2,657</b>	<b>\$2,553</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$28,118	47.7%	\$664	\$606	\$464
City/Town Levy	10,211	17.3	241	332	360
School District Net Tax Capacity Levy	9,163	15.5	217	182	243
School District Referendum Market Value Levy	5,042	8.6	119	120	145
Miscellaneous District Levy	1,463	2.5	35	29	205
State Property Tax Levy	4,972	8.4	117	100	152
<b>Total Levy</b>	<b>\$58,969</b>	<b>100.0%</b>	<b>\$1,394</b>	<b>\$1,369</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>335</b>		<b>8</b>	<b>11</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>58,634</b>		<b>1,386</b>	<b>1,358</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$4,830,563		\$114,157	\$124,426	\$102,625
Referendum Market Valuation	2,826,118		\$66,788	61,676	81,050
Net Tax Capacity (NTC)	45,961		1,086	1,119	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>106.513</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.178</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$43,633	39.2%	\$1,031	\$1,003	\$1,307
Sales/Use Tax (Calendar 2012)	39,773	35.7	940	645	781
Motor Vehicle Sales Tax (Calendar 2012)	4,778	4.3	113	118	108
Motor Vehicle Registration Tax (Calendar 2012)	4,759	4.3	112	118	111
Motor Fuels Tax (Calendar 2012)	7,165	6.4	169	171	159
Corporate Income Tax (Calendar 2012)	6,369	5.7	151	142	176
State General Property Tax (Payable 2012)	4,972	4.5	117	100	152
<b>Total State Taxes</b>	<b>\$111,448</b>	<b>100.0%</b>	<b>\$2,634</b>	<b>\$2,297</b>	<b>\$2,793</b>

I. Major State Aids/Credits	KITTSOON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$6,614	42.5%	\$1,471	\$1,408	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	3,087	19.9	687	676	586
Minnesota Family Investment Program	9	0.1	2	11	14
General Assistance	8	0.1	2	5	9
MinnesotaCare	49	0.3	11	3	3
Social Services	958	6.2	213	304	257
Miscellaneous	70	0.5	16	19	30
Total	4,180	26.9	930	1,018	899
Highway Aid (Calendar 2012)					
County Aid	3,018	19.4	671	349	94
Municipal Aid	0	0.0	0	19	28
Township Aid	574	3.7	128	50	7
Total	3,592	23.1	799	419	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	871	5.6	194	177	79
Disparity Reduction Aid (Calendar 2012)	11	0.1	2	7	3
County Program Aid (Payable 2012)	164	1.1	36	54	30
Community Corrections Funding (2012)	116	0.7	26	21	16
<b>Total Aids</b>	<b>15,548</b>	<b>100.1</b>	<b>3,458</b>	<b>3,104</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	126	100.0	28	18	4
Miscellaneous Credits	0	0.0	0	13	5
<b>Total Property Tax Credits</b>	<b>126</b>	<b>100.0</b>	<b>28</b>	<b>31</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	17	23.9	4	19	55
Regular (Renters)	54	76.1	12	16	33
Targeting Refund	0	0.0	0	2	1
<b>Total Property Tax Refunds</b>	<b>71</b>	<b>100.0</b>	<b>16</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$15,746</b>	<b>100.0%</b>	<b>\$3,502</b>	<b>\$3,172</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$2,999	35.2%	\$667	\$546	\$464
City/Town Levy	1,877	22.0	417	259	360
School District Net Tax Capacity Levy	857	10.1	191	186	243
School District Referendum Market Value Levy	655	7.7	146	112	145
Miscellaneous District Levy	642	7.5	143	89	205
State Property Tax Levy	1,490	17.5	331	121	152
<b>Total Levy</b>	<b>\$8,520</b>	<b>100.0%</b>	<b>\$1,895</b>	<b>\$1,314</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>126</b>		<b>28</b>	<b>31</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>8,393</b>		<b>1,867</b>	<b>1,282</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$842,099		\$187,300	\$111,704	\$102,625
Referendum Market Valuation	248,111		\$55,185	44,990	81,050
Net Tax Capacity (NTC)	8,298		1,846	1,002	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>76.820</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.264</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$4,594	42.3%	\$1,022	\$1,193	\$1,307
Sales/Use Tax (Calendar 2012)	1,570	14.5	349	471	781
Motor Vehicle Sales Tax (Calendar 2012)	671	6.2	149	126	108
Motor Vehicle Registration Tax (Calendar 2012)	712	6.6	158	127	111
Motor Fuels Tax (Calendar 2012)	1,227	11.3	273	194	159
Corporate Income Tax (Calendar 2012)	583	5.4	130	146	176
State General Property Tax (Payable 2012)	1,490	13.7	331	121	152
<b>Total State Taxes</b>	<b>\$10,848</b>	<b>100.0%</b>	<b>\$2,413</b>	<b>\$2,377</b>	<b>\$2,793</b>



I. Major State Aids/Credits	KOOCHICHING			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$17,567	41.7%	\$1,330	\$1,116	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	9,379	22.2	710	723	586
Minnesota Family Investment Program	120	0.3	9	14	14
General Assistance	48	0.1	4	12	9
MinnesotaCare	40	0.1	3	2	3
Social Services	4,678	11.1	354	334	257
Miscellaneous	370	0.9	28	40	30
Total	14,634	34.7	1,108	1,125	899
Highway Aid (Calendar 2012)					
County Aid	4,251	10.1	322	169	94
Municipal Aid	275	0.7	21	29	28
Township Aid	59	0.1	4	5	7
Total	4,585	10.9	347	203	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	4,088	9.7	310	198	79
Disparity Reduction Aid (Calendar 2012)	318	0.8	24	33	3
County Program Aid (Payable 2012)	773	1.8	59	42	30
Community Corrections Funding (2012)	207	0.5	16	22	16
<b>Total Aids</b>	<b>42,173</b>	<b>100.0</b>	<b>3,193</b>	<b>2,740</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	113	95.8	9	3	4
Miscellaneous Credits	5	4.2	0	48	5
<b>Total Property Tax Credits</b>	<b>118</b>	<b>100.0</b>	<b>9</b>	<b>51</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	138	32.9	10	31	55
Regular (Renters)	231	55.0	17	26	33
Targeting Refund	51	12.1	4	2	1
<b>Total Property Tax Refunds</b>	<b>420</b>	<b>100.0</b>	<b>32</b>	<b>60</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$42,711</b>	<b>100.0%</b>	<b>\$3,234</b>	<b>\$2,850</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$3,816	36.0%	\$289	\$557	\$464
City/Town Levy	2,597	24.5	197	285	360
School District Net Tax Capacity Levy	2,146	20.3	162	196	243
School District Referendum Market Value Levy	798	7.5	60	49	145
Miscellaneous District Levy	67	0.6	5	71	205
State Property Tax Levy	1,163	11.0	88	135	152
<b>Total Levy</b>	<b>\$10,587</b>	<b>100.0%</b>	<b>\$802</b>	<b>\$1,293</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>118</b>		<b>9</b>	<b>51</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>10,469</b>		<b>793</b>	<b>1,243</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,038,517		\$78,628	\$98,341	\$102,625
Referendum Market Valuation	589,896		\$44,662	67,990	81,050
Net Tax Capacity (NTC)	9,922		751	1,021	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>86.941</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.135</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$9,731	36.8%	\$737	\$847	\$1,307
Sales/Use Tax (Calendar 2012)	8,947	33.8	677	772	781
Motor Vehicle Sales Tax (Calendar 2012)	1,542	5.8	117	109	108
Motor Vehicle Registration Tax (Calendar 2012)	1,501	5.7	114	108	111
Motor Fuels Tax (Calendar 2012)	2,064	7.8	156	173	159
Corporate Income Tax (Calendar 2012)	1,502	5.7	114	94	176
State General Property Tax (Payable 2012)	1,163	4.4	88	135	152
<b>Total State Taxes</b>	<b>\$26,449</b>	<b>100.0%</b>	<b>\$2,002</b>	<b>\$2,238</b>	<b>\$2,793</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 (2011-2012)	\$9,031	37.8%	\$1,270	\$1,358	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	6,589	27.6	927	740	586
Minnesota Family Investment Program	40	0.2	6	7	14
General Assistance	16	0.1	2	3	9
MinnesotaCare	11	0.0	2	3	3
Social Services	2,232	9.3	314	326	257
Miscellaneous	114	0.5	16	20	30
Total	9,003	37.7	1,266	1,100	899
Highway Aid (Calendar 2012)					
County Aid	3,500	14.6	492	338	94
Municipal Aid	0	0.0	0	5	28
Township Aid	558	2.3	78	62	7
Total	4,057	17.0	571	405	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,472	6.2	207	200	79
Disparity Reduction Aid (Calendar 2012)	123	0.5	17	14	3
County Program Aid (Payable 2012)	126	0.5	18	35	30
Community Corrections Funding (2012)	83	0.3	12	17	16
<b>Total Aids</b>	<b>23,896</b>	<b>100.0</b>	<b>3,361</b>	<b>3,129</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	213	100.0	30	21	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>213</b>	<b>100.0</b>	<b>30</b>	<b>21</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	64	40.5	9	17	55
Regular (Renters)	86	54.4	12	17	33
Targeting Refund	7	4.4	1	1	1
<b>Total Property Tax Refunds</b>	<b>158</b>	<b>100.0</b>	<b>22</b>	<b>34</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$24,266</b>	<b>100.0%</b>	<b>\$3,413</b>	<b>\$3,184</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$4,438	43.9%	\$624	\$742	\$464
City/Town Levy	2,706	26.8	381	395	360
School District Net Tax Capacity Levy	1,301	12.9	183	204	243
School District Referendum Market Value Levy	701	6.9	99	115	145
Miscellaneous District Levy	576	5.7	81	38	205
State Property Tax Levy	382	3.8	54	91	152
<b>Total Levy</b>	<b>\$10,104</b>	<b>100.0%</b>	<b>\$1,421</b>	<b>\$1,585</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>213</b>		<b>30</b>	<b>21</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>9,892</b>		<b>1,391</b>	<b>1,564</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,525,132		\$214,535	\$188,070	\$102,625
Referendum Market Valuation	248,580		\$34,967	42,689	81,050
Net Tax Capacity (NTC)	11,620		1,635	1,539	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>76.868</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.318</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$8,211	53.7%	\$1,155	\$1,134	\$1,307
Sales/Use Tax (Calendar 2012)	2,097	13.7	295	461	781
Motor Vehicle Sales Tax (Calendar 2012)	997	6.5	140	135	108
Motor Vehicle Registration Tax (Calendar 2012)	1,042	6.8	147	139	111
Motor Fuels Tax (Calendar 2012)	1,599	10.5	225	203	159
Corporate Income Tax (Calendar 2012)	973	6.4	137	243	176
State General Property Tax (Payable 2012)	382	2.5	54	91	152
<b>Total State Taxes</b>	<b>\$15,301</b>	<b>100.0%</b>	<b>\$2,152</b>	<b>\$2,407</b>	<b>\$2,793</b>

I. Major State Aids/Credits	LAKE			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$8,854	33.2%	\$819	\$1,116	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	5,772	21.6	534	723	586
Minnesota Family Investment Program	45	0.2	4	14	14
General Assistance	30	0.1	3	12	9
MinnesotaCare	28	0.1	3	2	3
Social Services	5,745	21.5	531	334	257
Miscellaneous	237	0.9	22	40	30
Total	11,857	44.4	1,096	1,125	899
Highway Aid (Calendar 2012)					
County Aid	3,917	14.7	362	169	94
Municipal Aid	0	0.0	0	29	28
Township Aid	69	0.3	6	5	7
Total	3,986	14.9	369	203	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,570	5.9	145	198	79
Disparity Reduction Aid (Calendar 2012)	219	0.8	20	33	3
County Program Aid (Payable 2012)	120	0.4	11	42	30
Community Corrections Funding (2012)	74	0.3	7	22	16
<b>Total Aids</b>	<b>26,680</b>	<b>100.0</b>	<b>2,467</b>	<b>2,740</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	5	0.4	0	3	4
Miscellaneous Credits	1,153	99.6	107	48	5
<b>Total Property Tax Credits</b>	<b>1,158</b>	<b>100.0</b>	<b>107</b>	<b>51</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	196	46.0	18	31	55
Regular (Renters)	215	50.5	20	26	33
Targeting Refund	15	3.5	1	2	1
<b>Total Property Tax Refunds</b>	<b>426</b>	<b>100.0</b>	<b>39</b>	<b>60</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$28,263</b>	<b>100.0%</b>	<b>\$2,613</b>	<b>\$2,850</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$7,724	41.0%	\$714	\$557	\$464
City/Town Levy	3,707	19.7	343	285	360
School District Net Tax Capacity Levy	3,382	18.0	313	196	243
School District Referendum Market Value Levy	173	0.9	16	49	145
Miscellaneous District Levy	1,775	9.4	164	71	205
State Property Tax Levy	2,057	10.9	190	135	152
<b>Total Levy</b>	<b>\$18,818</b>	<b>100.0%</b>	<b>\$1,740</b>	<b>\$1,293</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>1,158</b>		<b>107</b>	<b>51</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>17,660</b>		<b>1,633</b>	<b>1,243</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,866,730		\$172,606	\$98,341	\$102,625
Referendum Market Valuation	956,365		\$88,429	67,990	81,050
Net Tax Capacity (NTC)	18,965		1,754	1,021	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>87.467</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.018</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$9,573	33.7%	\$885	\$847	\$1,307
Sales/Use Tax (Calendar 2012)	11,250	39.6	1,040	772	781
Motor Vehicle Sales Tax (Calendar 2012)	1,327	4.7	123	109	108
Motor Vehicle Registration Tax (Calendar 2012)	1,305	4.6	121	108	111
Motor Fuels Tax (Calendar 2012)	2,597	9.1	240	173	159
Corporate Income Tax (Calendar 2012)	322	1.1	30	94	176
State General Property Tax (Payable 2012)	2,057	7.2	190	135	152
<b>Total State Taxes</b>	<b>\$28,431</b>	<b>100.0%</b>	<b>\$2,629</b>	<b>\$2,238</b>	<b>\$2,793</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 (2011-2012)	\$5,651	44.3%	\$1,421	\$1,472	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	2,152	16.9	541	973	586
Minnesota Family Investment Program	29	0.2	7	36	14
General Assistance	15	0.1	4	8	9
MinnesotaCare	36	0.3	9	3	3
Social Services	1,089	8.5	274	278	257
Miscellaneous	40	0.3	10	23	30
Total	3,361	26.4	845	1,321	899
Highway Aid (Calendar 2012)					
County Aid	2,837	22.3	714	220	94
Municipal Aid	0	0.0	0	7	28
Township Aid	163	1.3	41	15	7
Total	2,999	23.5	754	241	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	332	2.6	84	61	79
Disparity Reduction Aid (Calendar 2012)	19	0.1	5	3	3
County Program Aid (Payable 2012)	270	2.1	68	61	30
Community Corrections Funding (2012)	115	0.9	29	24	16
<b>Total Aids</b>	<b>12,748</b>	<b>100.0</b>	<b>3,206</b>	<b>3,183</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	57	96.6	14	10	4
Miscellaneous Credits	3	5.1	1	0	5
<b>Total Property Tax Credits</b>	<b>59</b>	<b>100.0</b>	<b>15</b>	<b>10</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	100	64.5	25	23	55
Regular (Renters)	55	35.5	14	19	33
Targeting Refund	0	0.0	0	1	1
<b>Total Property Tax Refunds</b>	<b>155</b>	<b>100.0</b>	<b>39</b>	<b>42</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$12,963</b>	<b>100.0%</b>	<b>\$3,260</b>	<b>\$3,236</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$2,379	38.6%	\$598	\$481	\$464
City/Town Levy	802	13.0	202	216	360
School District Net Tax Capacity Levy	2,055	33.4	517	217	243
School District Referendum Market Value Levy	376	6.1	95	61	145
Miscellaneous District Levy	16	0.3	4	33	205
State Property Tax Levy	529	8.6	133	150	152
<b>Total Levy</b>	<b>\$6,157</b>	<b>100.0%</b>	<b>\$1,549</b>	<b>\$1,157</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>59</b>		<b>15</b>	<b>10</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>6,098</b>		<b>1,534</b>	<b>1,147</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$499,123		\$125,534	\$99,381	\$102,625
Referendum Market Valuation	228,886		\$57,567	57,449	81,050
Net Tax Capacity (NTC)	4,666		1,174	1,000	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>112.569</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.164</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$2,795	30.2%	\$703	\$630	\$1,307
Sales/Use Tax (Calendar 2012)	4,047	43.7	1,018	617	781
Motor Vehicle Sales Tax (Calendar 2012)	506	5.5	127	100	108
Motor Vehicle Registration Tax (Calendar 2012)	471	5.1	118	95	111
Motor Fuels Tax (Calendar 2012)	738	8.0	186	166	159
Corporate Income Tax (Calendar 2012)	170	1.8	43	64	176
State General Property Tax (Payable 2012)	529	5.7	133	150	152
<b>Total State Taxes</b>	<b>\$9,256</b>	<b>100.0%</b>	<b>\$2,328</b>	<b>\$1,822</b>	<b>\$2,793</b>

I. Major State Aids/Credits	LE SUEUR			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$34,259	54.9%	\$1,238	\$1,092	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	11,244	18.0	406	499	586
Minnesota Family Investment Program	231	0.4	8	8	14
General Assistance	103	0.2	4	5	9
MinnesotaCare	26	0.0	1	4	3
Social Services	7,355	11.8	266	265	257
Miscellaneous	494	0.8	18	20	30
Total	19,454	31.1	703	802	899
Highway Aid (Calendar 2012)					
County Aid	4,384	7.0	158	172	94
Municipal Aid	0	0.0	0	19	28
Township Aid	149	0.2	5	14	7
Total	4,533	7.3	164	205	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,868	4.6	104	170	79
Disparity Reduction Aid (Calendar 2012)	158	0.3	6	4	3
County Program Aid (Payable 2012)	817	1.3	30	38	30
Community Corrections Funding (2012)	356	0.6	13	18	16
<b>Total Aids</b>	<b>62,444</b>	<b>100.0</b>	<b>2,256</b>	<b>2,328</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	264	100.0	10	10	4
Miscellaneous Credits	0	0.0	0	1	5
<b>Total Property Tax Credits</b>	<b>264</b>	<b>100.0</b>	<b>10</b>	<b>10</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,223	70.9	44	29	55
Regular (Renters)	430	24.9	16	23	33
Targeting Refund	71	4.1	3	2	1
<b>Total Property Tax Refunds</b>	<b>1,724</b>	<b>100.0</b>	<b>62</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$64,432</b>	<b>100.0%</b>	<b>\$2,328</b>	<b>\$2,392</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$13,983	37.9%	\$505	\$506	\$464
City/Town Levy	9,733	26.4	352	331	360
School District Net Tax Capacity Levy	6,609	17.9	239	185	243
School District Referendum Market Value Levy	3,931	10.7	142	110	145
Miscellaneous District Levy	367	1.0	13	22	205
State Property Tax Levy	2,259	6.1	82	102	152
<b>Total Levy</b>	<b>\$36,882</b>	<b>100.0%</b>	<b>\$1,333</b>	<b>\$1,256</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>264</b>		<b>10</b>	<b>10</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>36,618</b>		<b>1,323</b>	<b>1,246</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,449,450		\$124,650	\$119,916	\$102,625
Referendum Market Valuation	2,111,434		\$76,299	59,452	81,050
Net Tax Capacity (NTC)	31,326		1,132	1,084	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>97.533</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.193</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$28,449	54.2%	\$1,028	\$967	\$1,307
Sales/Use Tax (Calendar 2012)	6,602	12.6	239	606	781
Motor Vehicle Sales Tax (Calendar 2012)	3,699	7.0	134	113	108
Motor Vehicle Registration Tax (Calendar 2012)	3,648	6.9	132	114	111
Motor Fuels Tax (Calendar 2012)	4,103	7.8	148	170	159
Corporate Income Tax (Calendar 2012)	3,757	7.2	136	206	176
State General Property Tax (Payable 2012)	2,259	4.3	82	102	152
<b>Total State Taxes</b>	<b>\$52,517</b>	<b>100.0%</b>	<b>\$1,898</b>	<b>\$2,280</b>	<b>\$2,793</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 (2011-2012)	\$6,452	40.1%	\$1,109	\$1,354	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance				587	586
Minnesota Family Investment Program				8	14
General Assistance		See Note		5	9
MinnesotaCare				3	3
Social Services				291	257
Miscellaneous				20	30
Total	5,217	0.0	897	913	899
Highway Aid (Calendar 2012)					
County Aid	2,549	15.8	438	277	94
Municipal Aid	0	0.0	0	12	28
Township Aid	559	3.5	96	43	7
Total	3,109	19.3	535	331	129
Other Aid (2012)					
Local Government Aid (Calendar 2012)	1,029	6.4	177	181	79
Disparity Reduction Aid (Calendar 2012)	60	0.4	10	7	3
County Program Aid (Payable 2012)	99	0.6	17	31	30
Community Corrections Funding (2012)	121	0.8	21	18	16
<b>Total Aids</b>	<b>16,086</b>	<b>67.6</b>	<b>2,766</b>	<b>2,836</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	161	84.7	28	17	4
Miscellaneous Credits	29	15.3	5	0	5
<b>Total Property Tax Credits</b>	<b>190</b>	<b>100.0</b>	<b>33</b>	<b>17</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	104	63.0	18	17	55
Regular (Renters)	59	35.8	10	18	33
Targeting Refund	2	1.2	0	0	1
<b>Total Property Tax Refunds</b>	<b>165</b>	<b>100.0</b>	<b>28</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$16,440</b>	<b>100.0%</b>	<b>\$2,827</b>	<b>\$2,889</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$4,317	46.2%	\$742	\$573	\$464
City/Town Levy	1,761	18.8	303	325	360
School District Net Tax Capacity Levy	1,693	18.1	291	214	243
School District Referendum Market Value Levy	779	8.3	134	127	145
Miscellaneous District Levy	205	2.2	35	24	205
State Property Tax Levy	591	6.3	102	99	152
<b>Total Levy</b>	<b>\$9,346</b>	<b>100.0%</b>	<b>\$1,607</b>	<b>\$1,361</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>190</b>		<b>33</b>	<b>17</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>9,156</b>		<b>1,574</b>	<b>1,344</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,243,514		\$213,809	\$171,932	\$102,625
Referendum Market Valuation	244,062		\$41,964	45,817	81,050
Net Tax Capacity (NTC)	10,007		1,721	1,460	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>79.699</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.319</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$4,549	43.2%	\$782	\$993	\$1,307
Sales/Use Tax (Calendar 2012)	2,387	22.6	410	589	781
Motor Vehicle Sales Tax (Calendar 2012)	778	7.4	134	125	108
Motor Vehicle Registration Tax (Calendar 2012)	770	7.3	132	127	111
Motor Fuels Tax (Calendar 2012)	1,152	10.9	198	214	159
Corporate Income Tax (Calendar 2012)	315	3.0	54	223	176
State General Property Tax (Payable 2012)	591	5.6	102	99	152
<b>Total State Taxes</b>	<b>\$10,542</b>	<b>100.0%</b>	<b>\$1,813</b>	<b>\$2,370</b>	<b>\$2,793</b>

NOTE: The human service amounts were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, and Rock). The total for SWHHS is \$44.4 million, which was allocated to the counties on a per capita basis (\$5.2 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 (2011-2012)	\$33,310	49.9%	\$1,298	\$1,354	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance				587	586
Minnesota Family Investment Program				8	14
General Assistance		See Note		5	9
MinnesotaCare				3	3
Social Services				291	257
Miscellaneous				20	30
Total	23,042	0.0	898	913	899
Highway Aid (Calendar 2012)					
County Aid	3,625	5.4	141	277	94
Municipal Aid	647	1.0	25	12	28
Township Aid	368	0.6	14	43	7
Total	4,639	6.9	181	331	129
Other Aid (2012)					
Local Government Aid (Calendar 2012)	4,143	6.2	161	181	79
Disparity Reduction Aid (Calendar 2012)	60	0.1	2	7	3
County Program Aid (Payable 2012)	976	1.5	38	31	30
Community Corrections Funding (2012)	599	0.9	23	18	16
<b>Total Aids</b>	<b>66,769</b>	<b>65.5</b>	<b>2,601</b>	<b>2,836</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	242	100.0	9	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>242</b>	<b>100.0</b>	<b>9</b>	<b>17</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	547	42.9	21	17	55
Regular (Renters)	722	56.6	28	18	33
Targeting Refund	7	0.5	0	0	1
<b>Total Property Tax Refunds</b>	<b>1,275</b>	<b>100.0</b>	<b>50</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$68,285</b>	<b>100.0%</b>	<b>\$2,660</b>	<b>\$2,889</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$12,139	35.6%	\$473	\$573	\$464
City/Town Levy	8,561	25.1	334	325	360
School District Net Tax Capacity Levy	5,997	17.6	234	214	243
School District Referendum Market Value Levy	2,785	8.2	109	127	145
Miscellaneous District Levy	956	2.8	37	24	205
State Property Tax Levy	3,689	10.8	144	99	152
<b>Total Levy</b>	<b>\$34,127</b>	<b>100.0%</b>	<b>\$1,330</b>	<b>\$1,361</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>242</b>		<b>9</b>	<b>17</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>33,886</b>		<b>1,320</b>	<b>1,344</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,161,428		\$123,171	\$171,932	\$102,625
Referendum Market Valuation	1,456,949		\$56,764	45,817	81,050
Net Tax Capacity (NTC)	29,694		1,157	1,460	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>93.126</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.191</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$25,618	33.9%	\$998	\$993	\$1,307
Sales/Use Tax (Calendar 2012)	24,407	32.3	951	589	781
Motor Vehicle Sales Tax (Calendar 2012)	2,996	4.0	117	125	108
Motor Vehicle Registration Tax (Calendar 2012)	3,088	4.1	120	127	111
Motor Fuels Tax (Calendar 2012)	4,214	5.6	164	214	159
Corporate Income Tax (Calendar 2012)	11,539	15.3	450	223	176
State General Property Tax (Payable 2012)	3,689	4.9	144	99	152
<b>Total State Taxes</b>	<b>\$75,551</b>	<b>100.0%</b>	<b>\$2,944</b>	<b>\$2,370</b>	<b>\$2,793</b>

NOTE: The human service amounts were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, and Rock). The total for SWHHS is \$44.4 million, which was allocated to the counties on a per capita basis (\$23.0 million estimated to Lyon county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	MCLEOD			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$43,559	52.9%	\$1,206	\$1,246	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	18,231	22.1	505	562	586
Minnesota Family Investment Program	172	0.2	5	10	14
General Assistance	113	0.1	3	5	9
MinnesotaCare	20	0.0	1	2	3
Social Services	8,169	9.9	226	250	257
Miscellaneous	519	0.6	14	17	30
Total	27,224	33.0	754	847	899
Highway Aid (Calendar 2012)					
County Aid	3,746	4.5	104	162	94
Municipal Aid	860	1.0	24	18	28
Township Aid	397	0.5	11	16	7
Total	5,004	6.1	139	196	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	4,365	5.3	121	130	79
Disparity Reduction Aid (Calendar 2012)	135	0.2	4	3	3
County Program Aid (Payable 2012)	1,511	1.8	42	35	30
Community Corrections Funding (2012)	601	0.7	17	17	16
<b>Total Aids</b>	<b>82,399</b>	<b>100.0</b>	<b>2,282</b>	<b>2,474</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	334	100.0	9	11	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>334</b>	<b>100.0</b>	<b>9</b>	<b>11</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,857	65.3	51	43	55
Regular (Renters)	975	34.3	27	25	33
Targeting Refund	14	0.5	0	0	1
<b>Total Property Tax Refunds</b>	<b>2,845</b>	<b>100.0</b>	<b>79</b>	<b>68</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$85,578</b>	<b>100.0%</b>	<b>\$2,370</b>	<b>\$2,553</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$18,233	40.4%	\$505	\$606	\$464
City/Town Levy	13,846	30.7	384	332	360
School District Net Tax Capacity Levy	4,276	9.5	118	182	243
School District Referendum Market Value Levy	4,531	10.1	125	120	145
Miscellaneous District Levy	1,145	2.5	32	29	205
State Property Tax Levy	3,051	6.8	85	100	152
<b>Total Levy</b>	<b>\$45,081</b>	<b>100.0%</b>	<b>\$1,249</b>	<b>\$1,369</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>334</b>		<b>9</b>	<b>11</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>44,747</b>		<b>1,239</b>	<b>1,358</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,397,760		\$94,110	\$124,426	\$102,625
Referendum Market Valuation	2,210,845		\$61,235	61,676	81,050
Net Tax Capacity (NTC)	30,683		850	1,119	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>122.215</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.205</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$34,441	44.5%	\$954	\$1,003	\$1,307
Sales/Use Tax (Calendar 2012)	21,040	27.2	583	645	781
Motor Vehicle Sales Tax (Calendar 2012)	4,314	5.6	119	118	108
Motor Vehicle Registration Tax (Calendar 2012)	4,267	5.5	118	118	111
Motor Fuels Tax (Calendar 2012)	5,373	6.9	149	171	159
Corporate Income Tax (Calendar 2012)	4,952	6.4	137	142	176
State General Property Tax (Payable 2012)	3,051	3.9	85	100	152
<b>Total State Taxes</b>	<b>\$77,437</b>	<b>100.0%</b>	<b>\$2,145</b>	<b>\$2,297</b>	<b>\$2,793</b>



	MAHNOMEN			HEADWATERS (2)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$9,330	36.2%	\$1,695	\$1,472	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	9,464	36.7	1,719	973	586
Minnesota Family Investment Program	486	1.9	88	36	14
General Assistance	189	0.7	34	8	9
MinnesotaCare	25	0.1	5	3	3
Social Services	1,690	6.6	307	278	257
Miscellaneous	272	1.1	49	23	30
Total	12,126	47.0	2,203	1,321	899
Highway Aid (Calendar 2012)					
County Aid	2,549	9.9	463	220	94
Municipal Aid	0	0.0	0	7	28
Township Aid	160	0.6	29	15	7
Total	2,710	10.5	492	241	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	559	2.2	102	61	79
Disparity Reduction Aid (Calendar 2012)	124	0.5	23	3	3
County Program Aid (Payable 2012)	633	2.5	115	61	30
Community Corrections Funding (2012)	278	1.1	51	24	16
<b>Total Aids</b>	<b>25,759</b>	<b>100.0</b>	<b>4,680</b>	<b>3,183</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	102	100.0	19	10	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>102</b>	<b>100.0</b>	<b>19</b>	<b>10</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	45	48.9	8	23	55
Regular (Renters)	47	51.1	9	19	33
Targeting Refund	0	0.0	0	1	1
<b>Total Property Tax Refunds</b>	<b>92</b>	<b>100.0</b>	<b>17</b>	<b>42</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$25,953</b>	<b>100.0%</b>	<b>\$4,715</b>	<b>\$3,236</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$4,003	62.4%	\$727	\$481	\$464
City/Town Levy	843	13.1	153	216	360
School District Net Tax Capacity Levy	829	12.9	151	217	243
School District Referendum Market Value Levy	90	1.4	16	61	145
Miscellaneous District Levy	380	5.9	69	33	205
State Property Tax Levy	275	4.3	50	150	152
<b>Total Levy</b>	<b>\$6,420</b>	<b>100.0%</b>	<b>\$1,166</b>	<b>\$1,157</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>102</b>		<b>19</b>	<b>10</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>6,318</b>		<b>1,148</b>	<b>1,147</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$514,300		\$93,441	\$99,381	\$102,625
Referendum Market Valuation	148,686		\$27,014	57,449	81,050
Net Tax Capacity (NTC)	4,188		761	1,000	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>144.603</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.060</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$2,819	32.3%	\$512	\$630	\$1,307
Sales/Use Tax (Calendar 2012)	3,489	40.0	634	617	781
Motor Vehicle Sales Tax (Calendar 2012)	466	5.3	85	100	108
Motor Vehicle Registration Tax (Calendar 2012)	448	5.1	81	95	111
Motor Fuels Tax (Calendar 2012)	1,120	12.8	203	166	159
Corporate Income Tax (Calendar 2012)	113	1.3	21	64	176
State General Property Tax (Payable 2012)	275	3.2	50	150	152
<b>Total State Taxes</b>	<b>\$8,729</b>	<b>100.0%</b>	<b>\$1,586</b>	<b>\$1,822</b>	<b>\$2,793</b>

	MARSHALL			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 (2011-2012)	\$14,456	46.2%	\$1,531	\$1,408	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	5,482	17.5	580	676	586
Minnesota Family Investment Program	61	0.2	6	11	14
General Assistance	16	0.1	2	5	9
MinnesotaCare	29	0.1	3	3	3
Social Services	2,754	8.8	292	304	257
Miscellaneous	207	0.7	22	19	30
Total	8,550	27.3	905	1,018	899
Highway Aid (Calendar 2012)					
County Aid	5,087	16.3	539	349	94
Municipal Aid	0	0.0	0	19	28
Township Aid	994	3.2	105	50	7
Total	6,082	19.5	644	419	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,331	4.3	141	177	79
Disparity Reduction Aid (Calendar 2012)	11	0.0	1	7	3
County Program Aid (Payable 2012)	664	2.1	70	54	30
Community Corrections Funding (2012)	173	0.6	18	21	16
<b>Total Aids</b>	<b>31,266</b>	<b>100.0</b>	<b>3,310</b>	<b>3,104</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	300	100.0	32	18	4
Miscellaneous Credits	0	0.0	0	13	5
<b>Total Property Tax Credits</b>	<b>300</b>	<b>100.0</b>	<b>32</b>	<b>31</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	39	29.5	4	19	55
Regular (Renters)	83	62.9	9	16	33
Targeting Refund	10	7.6	1	2	1
<b>Total Property Tax Refunds</b>	<b>132</b>	<b>100.0</b>	<b>14</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$31,698</b>	<b>100.0%</b>	<b>\$3,356</b>	<b>\$3,172</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$4,997	36.4%	\$529	\$546	\$464
City/Town Levy	2,800	20.4	296	259	360
School District Net Tax Capacity Levy	1,324	9.6	140	186	243
School District Referendum Market Value Levy	1,465	10.7	155	112	145
Miscellaneous District Levy	1,045	7.6	111	89	205
State Property Tax Levy	2,109	15.3	223	121	152
<b>Total Levy</b>	<b>\$13,740</b>	<b>100.0%</b>	<b>\$1,455</b>	<b>\$1,314</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>300</b>		<b>32</b>	<b>31</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>13,441</b>		<b>1,423</b>	<b>1,282</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,517,225		\$160,638	\$111,704	\$102,625
Referendum Market Valuation	466,836		\$49,427	44,990	81,050
Net Tax Capacity (NTC)	13,927		1,475	1,002	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>72.994</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.314</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$11,050	49.8%	\$1,170	\$1,193	\$1,307
Sales/Use Tax (Calendar 2012)	2,921	13.2	309	471	781
Motor Vehicle Sales Tax (Calendar 2012)	1,383	6.2	146	126	108
Motor Vehicle Registration Tax (Calendar 2012)	1,464	6.6	155	127	111
Motor Fuels Tax (Calendar 2012)	2,391	10.8	253	194	159
Corporate Income Tax (Calendar 2012)	888	4.0	94	146	176
State General Property Tax (Payable 2012)	2,109	9.5	223	121	152
<b>Total State Taxes</b>	<b>\$22,206</b>	<b>100.0%</b>	<b>\$2,351</b>	<b>\$2,377</b>	<b>\$2,793</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 (2011-2012)	\$23,003	40.2%	\$1,123	\$1,092	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance				499	586
Minnesota Family Investment Program				8	14
General Assistance		See Note		5	9
MinnesotaCare				4	3
Social Services				265	257
Miscellaneous				20	30
Total	21,657	0.0	1,058	802	899
Highway Aid (Calendar 2012)					
County Aid	4,608	8.1	225	172	94
Municipal Aid	645	1.1	31	19	28
Township Aid	567	1.0	28	14	7
Total	5,820	10.2	284	205	129
Other Aid (Calendar 2012)					
Local Government Aid (Calendar 2012)	5,167	9.0	252	170	79
Disparity Reduction Aid (Calendar 2012)	100	0.2	5	4	3
County Program Aid (Payable 2012)	730	1.3	36	38	30
Community Corrections Funding (2012)	694	1.2	34	18	16
<b>Total Aids</b>	<b>57,173</b>	<b>62.1</b>	<b>2,792</b>	<b>2,328</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	259	100.0	13	10	4
Miscellaneous Credits	0	0.0	0	1	5
<b>Total Property Tax Credits</b>	<b>259</b>	<b>100.0</b>	<b>13</b>	<b>10</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	354	42.3	17	29	55
Regular (Renters)	453	54.2	22	23	33
Targeting Refund	30	3.6	1	2	1
<b>Total Property Tax Refunds</b>	<b>836</b>	<b>100.0</b>	<b>41</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$58,268</b>	<b>100.0%</b>	<b>\$2,846</b>	<b>\$2,392</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$10,767	37.5%	\$526	\$506	\$464
City/Town Levy	7,044	24.6	344	331	360
School District Net Tax Capacity Levy	4,914	17.1	240	185	243
School District Referendum Market Value Levy	2,750	9.6	134	110	145
Miscellaneous District Levy	500	1.7	24	22	205
State Property Tax Levy	2,702	9.4	132	102	152
<b>Total Levy</b>	<b>\$28,677</b>	<b>100.0%</b>	<b>\$1,400</b>	<b>\$1,256</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>259</b>		<b>13</b>	<b>10</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>28,419</b>		<b>1,388</b>	<b>1,246</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,153,377		\$153,996	\$119,916	\$102,625
Referendum Market Valuation	1,085,685		\$53,020	59,452	81,050
Net Tax Capacity (NTC)	28,449		1,389	1,084	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>81.636</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.253</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$21,758	42.6%	\$1,063	\$967	\$1,307
Sales/Use Tax (Calendar 2012)	10,210	20.0	499	606	781
Motor Vehicle Sales Tax (Calendar 2012)	2,625	5.1	128	113	108
Motor Vehicle Registration Tax (Calendar 2012)	2,714	5.3	133	114	111
Motor Fuels Tax (Calendar 2012)	4,696	9.2	229	170	159
Corporate Income Tax (Calendar 2012)	6,368	12.5	311	206	176
State General Property Tax (Payable 2012)	2,702	5.3	132	102	152
<b>Total State Taxes</b>	<b>\$51,073</b>	<b>100.0%</b>	<b>\$2,494</b>	<b>\$2,280</b>	<b>\$2,793</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 \$36.7 million, which was allocated to the counties on a per capita basis (\$21.6 million estimated to Martin county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	MEEKER			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$30,420	53.6%	\$1,319	\$1,246	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	12,260	21.6	532	562	586
Minnesota Family Investment Program	172	0.3	7	10	14
General Assistance	134	0.2	6	5	9
MinnesotaCare	21	0.0	1	2	3
Social Services	5,237	9.2	227	250	257
Miscellaneous	411	0.7	18	17	30
Total	18,235	32.1	791	847	899
Highway Aid (Calendar 2012)					
County Aid	3,349	5.9	145	162	94
Municipal Aid	323	0.6	14	18	28
Township Aid	378	0.7	16	16	7
Total	4,050	7.1	176	196	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,711	4.8	118	130	79
Disparity Reduction Aid (Calendar 2012)	41	0.1	2	3	3
County Program Aid (Payable 2012)	778	1.4	34	35	30
Community Corrections Funding (2012)	513	0.9	22	17	16
<b>Total Aids</b>	<b>56,749</b>	<b>100.0</b>	<b>2,461</b>	<b>2,474</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	308	98.4	13	11	4
Miscellaneous Credits	6	1.9	0	0	5
<b>Total Property Tax Credits</b>	<b>313</b>	<b>100.0</b>	<b>14</b>	<b>11</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,176	72.3	51	43	55
Regular (Renters)	435	26.8	19	25	33
Targeting Refund	15	0.9	1	0	1
<b>Total Property Tax Refunds</b>	<b>1,626</b>	<b>100.0</b>	<b>71</b>	<b>68</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$58,688</b>	<b>100.0%</b>	<b>\$2,545</b>	<b>\$2,553</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$12,294	41.5%	\$533	\$606	\$464
City/Town Levy	7,617	25.7	330	332	360
School District Net Tax Capacity Levy	5,172	17.5	224	182	243
School District Referendum Market Value Levy	2,396	8.1	104	120	145
Miscellaneous District Levy	271	0.9	12	29	205
State Property Tax Levy	1,885	6.4	82	100	152
<b>Total Levy</b>	<b>\$29,634</b>	<b>100.0%</b>	<b>\$1,285</b>	<b>\$1,369</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>313</b>		<b>14</b>	<b>11</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>29,321</b>		<b>1,272</b>	<b>1,358</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,791,292		\$121,066	\$124,426	\$102,625
Referendum Market Valuation	1,445,325		\$62,688	61,676	81,050
Net Tax Capacity (NTC)	24,514		1,063	1,119	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>103.430</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.166</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$20,502	47.2%	\$889	\$1,003	\$1,307
Sales/Use Tax (Calendar 2012)	9,563	22.0	415	645	781
Motor Vehicle Sales Tax (Calendar 2012)	2,630	6.1	114	118	108
Motor Vehicle Registration Tax (Calendar 2012)	2,563	5.9	111	118	111
Motor Fuels Tax (Calendar 2012)	3,860	8.9	167	171	159
Corporate Income Tax (Calendar 2012)	2,452	5.6	106	142	176
State General Property Tax (Payable 2012)	1,885	4.3	82	100	152
<b>Total State Taxes</b>	<b>\$43,453</b>	<b>100.0%</b>	<b>\$1,885</b>	<b>\$2,297</b>	<b>\$2,793</b>

I. Major State Aids/Credits	MILLE LACS			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$28,393	44.7%	\$1,103	\$1,202	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	18,253	28.7	709	540	586
Minnesota Family Investment Program	294	0.5	11	8	14
General Assistance	174	0.3	7	5	9
MinnesotaCare	90	0.1	3	4	3
Social Services	8,115	12.8	315	234	257
Miscellaneous	529	0.8	21	18	30
Total	27,455	43.2	1,067	809	899
Highway Aid (Calendar 2012)					
County Aid	4,097	6.4	159	146	94
Municipal Aid	0	0.0	0	10	28
Township Aid	210	0.3	8	8	7
Total	4,307	6.8	167	164	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,462	2.3	57	42	79
Disparity Reduction Aid (Calendar 2012)	49	0.1	2	1	3
County Program Aid (Payable 2012)	1,214	1.9	47	39	30
Community Corrections Funding (2012)	695	1.1	27	22	16
<b>Total Aids</b>	<b>63,576</b>	<b>100.0</b>	<b>2,470</b>	<b>2,277</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	278	99.3	11	11	4
Miscellaneous Credits	2	0.7	0	0	5
<b>Total Property Tax Credits</b>	<b>280</b>	<b>100.0</b>	<b>11</b>	<b>12</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,472	69.2	57	58	55
Regular (Renters)	638	30.0	25	21	33
Targeting Refund	18	0.8	1	1	1
<b>Total Property Tax Refunds</b>	<b>2,128</b>	<b>100.0</b>	<b>83</b>	<b>80</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$65,985</b>	<b>100.0%</b>	<b>\$2,563</b>	<b>\$2,368</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$14,702	51.4%	\$571	\$533	\$464
City/Town Levy	6,158	21.5	239	264	360
School District Net Tax Capacity Levy	4,518	15.8	176	223	243
School District Referendum Market Value Levy	1,018	3.6	40	49	145
Miscellaneous District Levy	430	1.5	17	26	205
State Property Tax Levy	1,795	6.3	70	76	152
<b>Total Levy</b>	<b>\$28,621</b>	<b>100.0%</b>	<b>\$1,112</b>	<b>\$1,170</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>280</b>		<b>11</b>	<b>12</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>28,341</b>		<b>1,101</b>	<b>1,158</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,015,151		\$78,280	\$82,528	\$102,625
Referendum Market Valuation	1,305,666		\$50,719	60,930	81,050
Net Tax Capacity (NTC)	18,478		718	779	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>139.671</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.078</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$16,086	39.2%	\$625	\$797	\$1,307
Sales/Use Tax (Calendar 2012)	9,845	24.0	382	381	781
Motor Vehicle Sales Tax (Calendar 2012)	3,118	7.6	121	112	108
Motor Vehicle Registration Tax (Calendar 2012)	2,816	6.9	109	104	111
Motor Fuels Tax (Calendar 2012)	6,101	14.9	237	209	159
Corporate Income Tax (Calendar 2012)	1,314	3.2	51	53	176
State General Property Tax (Payable 2012)	1,795	4.4	70	76	152
<b>Total State Taxes</b>	<b>\$41,075</b>	<b>100.0%</b>	<b>\$1,596</b>	<b>\$1,732</b>	<b>\$2,793</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 (2011-2012)	\$44,918	52.4%	\$1,359	\$1,280	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	19,862	23.2	601	708	586
Minnesota Family Investment Program	232	0.3	7	11	14
General Assistance	157	0.2	5	6	9
MinnesotaCare	120	0.1	4	4	3
Social Services	7,836	9.1	237	259	257
Miscellaneous	660	0.8	20	26	30
Total	28,867	33.7	873	1,014	899
Highway Aid (Calendar 2012)					
County Aid	5,948	6.9	180	142	94
Municipal Aid	557	0.6	17	10	28
Township Aid	627	0.7	19	14	7
Total	7,132	8.3	216	166	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	3,142	3.7	95	80	79
Disparity Reduction Aid (Calendar 2012)	61	0.1	2	2	3
County Program Aid (Payable 2012)	1,330	1.6	40	26	30
Community Corrections Funding (2012)	298	0.3	9	17	16
<b>Total Aids</b>	<b>85,748</b>	<b>100.0</b>	<b>2,595</b>	<b>2,585</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	682	100.0	21	13	4
Miscellaneous Credits	0	0.0	0	7	5
<b>Total Property Tax Credits</b>	<b>682</b>	<b>100.0</b>	<b>21</b>	<b>20</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,362	60.9	41	36	55
Regular (Renters)	820	36.7	25	23	33
Targeting Refund	55	2.5	2	1	1
<b>Total Property Tax Refunds</b>	<b>2,237</b>	<b>100.0</b>	<b>68</b>	<b>60</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$88,666</b>	<b>100.0%</b>	<b>\$2,683</b>	<b>\$2,665</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$15,882	43.5%	\$481	\$557	\$464
City/Town Levy	7,875	21.6	238	331	360
School District Net Tax Capacity Levy	5,643	15.5	171	235	243
School District Referendum Market Value Levy	3,291	9.0	100	74	145
Miscellaneous District Levy	932	2.6	28	28	205
State Property Tax Levy	2,888	7.9	87	183	152
<b>Total Levy</b>	<b>\$36,511</b>	<b>100.0%</b>	<b>\$1,105</b>	<b>\$1,408</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>682</b>		<b>21</b>	<b>20</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>35,829</b>		<b>1,084</b>	<b>1,388</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,149,748		\$95,305	\$143,964	\$102,625
Referendum Market Valuation	1,790,809		\$54,186	73,941	81,050
Net Tax Capacity (NTC)	27,559		834	1,423	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>109.953</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.185</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$22,340	39.7%	\$676	\$714	\$1,307
Sales/Use Tax (Calendar 2012)	13,166	23.4	398	622	781
Motor Vehicle Sales Tax (Calendar 2012)	3,882	6.9	117	114	108
Motor Vehicle Registration Tax (Calendar 2012)	3,584	6.4	108	108	111
Motor Fuels Tax (Calendar 2012)	7,451	13.2	225	201	159
Corporate Income Tax (Calendar 2012)	2,934	5.2	89	85	176
State General Property Tax (Payable 2012)	2,888	5.1	87	183	152
<b>Total State Taxes</b>	<b>\$56,245</b>	<b>100.0%</b>	<b>\$1,702</b>	<b>\$2,026</b>	<b>\$2,793</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 (2011-2012)	\$55,364	48.6%	\$1,408	\$1,208	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	25,669	22.6	653	463	586
Minnesota Family Investment Program	497	0.4	13	9	14
General Assistance	192	0.2	5	4	9
MinnesotaCare	102	0.1	3	2	3
Social Services	12,791	11.2	325	261	257
Miscellaneous	687	0.6	17	21	30
Total	39,938	35.1	1,016	761	899
Highway Aid (Calendar 2012)					
County Aid	4,690	4.1	119	120	94
Municipal Aid	1,083	1.0	28	26	28
Township Aid	1,075	0.9	27	11	7
Total	6,849	6.0	174	157	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	8,544	7.5	217	113	79
Disparity Reduction Aid (Calendar 2012)	392	0.3	10	4	3
County Program Aid (Payable 2012)	2,028	1.8	52	41	30
Community Corrections Funding (2012)	688	0.6	18	15	16
<b>Total Aids</b>	<b>113,802</b>	<b>100.0</b>	<b>2,895</b>	<b>2,299</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	295	100.0	8	7	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>295</b>	<b>100.0</b>	<b>8</b>	<b>7</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	724	36.6	18	38	55
Regular (Renters)	1,171	59.1	30	25	33
Targeting Refund	85	4.3	2	1	1
<b>Total Property Tax Refunds</b>	<b>1,980</b>	<b>100.0</b>	<b>50</b>	<b>64</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$116,077</b>	<b>100.0%</b>	<b>\$2,953</b>	<b>\$2,370</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$16,063	40.2%	\$409	\$475	\$464
City/Town Levy	8,607	21.6	219	346	360
School District Net Tax Capacity Levy	7,589	19.0	193	214	243
School District Referendum Market Value Levy	3,800	9.5	97	121	145
Miscellaneous District Levy	1,251	3.1	32	28	205
State Property Tax Levy	2,609	6.5	66	108	152
<b>Total Levy</b>	<b>\$39,919</b>	<b>100.0%</b>	<b>\$1,015</b>	<b>\$1,292</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>295</b>		<b>8</b>	<b>7</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>39,624</b>		<b>1,008</b>	<b>1,285</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,650,971		\$92,867	\$96,647	\$102,625
Referendum Market Valuation	1,831,346		\$46,583	67,943	81,050
Net Tax Capacity (NTC)	32,008		814	936	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>104.692</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.208</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$35,965	48.1%	\$915	\$1,089	\$1,307
Sales/Use Tax (Calendar 2012)	17,285	23.1	440	598	781
Motor Vehicle Sales Tax (Calendar 2012)	4,142	5.5	105	109	108
Motor Vehicle Registration Tax (Calendar 2012)	3,933	5.3	100	109	111
Motor Fuels Tax (Calendar 2012)	6,190	8.3	157	171	159
Corporate Income Tax (Calendar 2012)	4,632	6.2	118	121	176
State General Property Tax (Payable 2012)	2,609	3.5	66	108	152
<b>Total State Taxes</b>	<b>\$74,757</b>	<b>100.0%</b>	<b>\$1,902</b>	<b>\$2,305</b>	<b>\$2,793</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 (2011-2012)	\$12,030	47.6%	\$1,403	\$1,354	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance				587	586
Minnesota Family Investment Program				8	14
General Assistance		See Note		5	9
MinnesotaCare				3	3
Social Services				291	257
Miscellaneous				20	30
Total	7,693	0.0	897	913	899
Highway Aid (Calendar 2012)					
County Aid	3,229	12.8	377	277	94
Municipal Aid	0	0.0	0	12	28
Township Aid	603	2.4	70	43	7
Total	3,832	15.2	447	331	129
Other Aid (2012)					
Local Government Aid (Calendar 2012)	1,471	5.8	172	181	79
Disparity Reduction Aid (Calendar 2012)	66	0.3	8	7	3
County Program Aid (Payable 2012)	99	0.4	12	31	30
Community Corrections Funding (2012)	90	0.4	10	18	16
<b>Total Aids</b>	<b>25,283</b>	<b>69.6</b>	<b>2,949</b>	<b>2,836</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	227	100.0	26	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>227</b>	<b>100.0</b>	<b>26</b>	<b>17</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	92	51.4	11	17	55
Regular (Renters)	78	43.6	9	18	33
Targeting Refund	9	5.0	1	0	1
<b>Total Property Tax Refunds</b>	<b>179</b>	<b>100.0</b>	<b>21</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$25,689</b>	<b>100.0%</b>	<b>\$2,997</b>	<b>\$2,889</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$5,494	45.9%	\$641	\$573	\$464
City/Town Levy	2,955	24.7	345	325	360
School District Net Tax Capacity Levy	1,308	10.9	153	214	243
School District Referendum Market Value Levy	1,260	10.5	147	127	145
Miscellaneous District Levy	90	0.8	10	24	205
State Property Tax Levy	863	7.2	101	99	152
<b>Total Levy</b>	<b>\$11,970</b>	<b>100.0%</b>	<b>\$1,396</b>	<b>\$1,361</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>227</b>		<b>26</b>	<b>17</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>11,743</b>		<b>1,370</b>	<b>1,344</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,123,818		\$247,733	\$171,932	\$102,625
Referendum Market Valuation	405,380		\$47,286	45,817	81,050
Net Tax Capacity (NTC)	17,445		2,035	1,460	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>56.444</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.311</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$10,462	53.3%	\$1,220	\$993	\$1,307
Sales/Use Tax (Calendar 2012)	3,067	15.6	358	589	781
Motor Vehicle Sales Tax (Calendar 2012)	1,260	6.4	147	125	108
Motor Vehicle Registration Tax (Calendar 2012)	1,326	6.8	155	127	111
Motor Fuels Tax (Calendar 2012)	1,638	8.3	191	214	159
Corporate Income Tax (Calendar 2012)	1,015	5.2	118	223	176
State General Property Tax (Payable 2012)	863	4.4	101	99	152
<b>Total State Taxes</b>	<b>\$19,632</b>	<b>100.0%</b>	<b>\$2,290</b>	<b>\$2,370</b>	<b>\$2,793</b>

NOTE: The human service amounts were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, and Rock). The total for SWHHS is \$44.4 million, which was allocated to the counties on a per capita basis (\$7.7 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 (2011-2012)	\$34,141	52.1%	\$1,034	\$1,092	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	12,668	19.3	384	499	586
Minnesota Family Investment Program	443	0.7	13	8	14
General Assistance	146	0.2	4	5	9
MinnesotaCare	63	0.1	2	4	3
Social Services	5,671	8.6	172	265	257
Miscellaneous	524	0.8	16	20	30
Total	19,515	29.7	591	802	899
Highway Aid (Calendar 2012)					
County Aid	4,057	6.2	123	172	94
Municipal Aid	1,179	1.8	36	19	28
Township Aid	169	0.3	5	14	7
Total	5,406	8.2	164	205	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	4,332	6.6	131	170	79
Disparity Reduction Aid (Calendar 2012)	27	0.0	1	4	3
County Program Aid (Payable 2012)	1,424	2.2	43	38	30
Community Corrections Funding (2012)	719	1.1	22	18	16
<b>Total Aids</b>	<b>65,564</b>	<b>100.0</b>	<b>1,986</b>	<b>2,328</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	210	100.0	6	10	4
Miscellaneous Credits	0	0.0	0	1	5
<b>Total Property Tax Credits</b>	<b>210</b>	<b>100.0</b>	<b>6</b>	<b>10</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,107	55.6	34	29	55
Regular (Renters)	860	43.2	26	23	33
Targeting Refund	25	1.3	1	2	1
<b>Total Property Tax Refunds</b>	<b>1,992</b>	<b>100.0</b>	<b>60</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$67,766</b>	<b>100.0%</b>	<b>\$2,052</b>	<b>\$2,392</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$15,616	41.8%	\$473	\$506	\$464
City/Town Levy	9,150	24.5	277	331	360
School District Net Tax Capacity Levy	5,362	14.4	162	185	243
School District Referendum Market Value Levy	3,591	9.6	109	110	145
Miscellaneous District Levy	1,119	3.0	34	22	205
State Property Tax Levy	2,507	6.7	76	102	152
<b>Total Levy</b>	<b>\$37,346</b>	<b>100.0%</b>	<b>\$1,131</b>	<b>\$1,256</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>210</b>		<b>6</b>	<b>10</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>37,136</b>		<b>1,125</b>	<b>1,246</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,249,914		\$98,429	\$119,916	\$102,625
Referendum Market Valuation	2,007,930		\$60,813	59,452	81,050
Net Tax Capacity (NTC)	29,677		899	1,084	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>105.292</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.179</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$36,603	55.4%	\$1,109	\$967	\$1,307
Sales/Use Tax (Calendar 2012)	11,857	17.9	359	606	781
Motor Vehicle Sales Tax (Calendar 2012)	3,292	5.0	100	113	108
Motor Vehicle Registration Tax (Calendar 2012)	3,383	5.1	102	114	111
Motor Fuels Tax (Calendar 2012)	5,684	8.6	172	170	159
Corporate Income Tax (Calendar 2012)	2,785	4.2	84	206	176
State General Property Tax (Payable 2012)	2,507	3.8	76	102	152
<b>Total State Taxes</b>	<b>\$66,111</b>	<b>100.0%</b>	<b>\$2,002</b>	<b>\$2,280</b>	<b>\$2,793</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 (2011-2012)	\$34,147	54.0%	\$1,590	\$1,354	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	13,062	20.6	608	587	586
Minnesota Family Investment Program	276	0.4	13	8	14
General Assistance	94	0.1	4	5	9
MinnesotaCare	73	0.1	3	3	3
Social Services	4,475	7.1	208	291	257
Miscellaneous	368	0.6	17	20	30
Total	18,348	29.0	854	913	899
Highway Aid (Calendar 2012)					
County Aid	4,691	7.4	218	277	94
Municipal Aid	464	0.7	22	12	28
Township Aid	488	0.8	23	43	7
Total	5,642	8.9	263	331	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	3,854	6.1	179	181	79
Disparity Reduction Aid (Calendar 2012)	161	0.3	7	7	3
County Program Aid (Payable 2012)	802	1.3	37	31	30
Community Corrections Funding (2012)	320	0.5	15	18	16
<b>Total Aids</b>	<b>63,273</b>	<b>100.0</b>	<b>2,946</b>	<b>2,836</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	270	100.0	13	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>270</b>	<b>100.0</b>	<b>13</b>	<b>17</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	385	49.1	18	17	55
Regular (Renters)	380	48.5	18	18	33
Targeting Refund	18	2.3	1	0	1
<b>Total Property Tax Refunds</b>	<b>784</b>	<b>100.0</b>	<b>37</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$64,326</b>	<b>100.0%</b>	<b>\$2,996</b>	<b>\$2,889</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$10,373	40.5%	\$483	\$573	\$464
City/Town Levy	5,870	22.9	273	325	360
School District Net Tax Capacity Levy	4,085	16.0	190	214	243
School District Referendum Market Value Levy	2,617	10.2	122	127	145
Miscellaneous District Levy	625	2.4	29	24	205
State Property Tax Levy	2,033	7.9	95	99	152
<b>Total Levy</b>	<b>\$25,602</b>	<b>100.0%</b>	<b>\$1,192</b>	<b>\$1,361</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>270</b>		<b>13</b>	<b>17</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>25,332</b>		<b>1,180</b>	<b>1,344</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,905,773		\$135,316	\$171,932	\$102,625
Referendum Market Valuation	898,765		\$41,854	45,817	81,050
Net Tax Capacity (NTC)	25,178		1,172	1,460	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>83.217</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.291</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$17,844	37.0%	\$831	\$993	\$1,307
Sales/Use Tax (Calendar 2012)	13,457	27.9	627	589	781
Motor Vehicle Sales Tax (Calendar 2012)	2,461	5.1	115	125	108
Motor Vehicle Registration Tax (Calendar 2012)	2,455	5.1	114	127	111
Motor Fuels Tax (Calendar 2012)	4,438	9.2	207	214	159
Corporate Income Tax (Calendar 2012)	5,474	11.4	255	223	176
State General Property Tax (Payable 2012)	2,033	4.2	95	99	152
<b>Total State Taxes</b>	<b>\$48,162</b>	<b>100.0%</b>	<b>\$2,243</b>	<b>\$2,370</b>	<b>\$2,793</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 (2011-2012)	\$10,802	43.4%	\$1,623	\$1,408	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	6,208	24.9	933	676	586
Minnesota Family Investment Program	71	0.3	11	11	14
General Assistance	21	0.1	3	5	9
MinnesotaCare	27	0.1	4	3	3
Social Services	2,060	8.3	309	304	257
Miscellaneous	115	0.5	17	19	30
Total	8,502	34.1	1,277	1,018	899
Highway Aid (Calendar 2012)					
County Aid	3,505	14.1	527	349	94
Municipal Aid	0	0.0	0	19	28
Township Aid	528	2.1	79	50	7
Total	4,033	16.2	606	419	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,217	4.9	183	177	79
Disparity Reduction Aid (Calendar 2012)	35	0.1	5	7	3
County Program Aid (Payable 2012)	264	1.1	40	54	30
Community Corrections Funding (2012)	31	0.1	5	21	16
<b>Total Aids</b>	<b>24,885</b>	<b>99.9</b>	<b>3,739</b>	<b>3,104</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	165	100.0	25	18	4
Miscellaneous Credits	0	0.0	0	13	5
<b>Total Property Tax Credits</b>	<b>165</b>	<b>100.0</b>	<b>25</b>	<b>31</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	99	53.2	15	19	55
Regular (Renters)	87	46.8	13	16	33
Targeting Refund	0	0.0	0	2	1
<b>Total Property Tax Refunds</b>	<b>186</b>	<b>100.0</b>	<b>28</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$25,236</b>	<b>100.0%</b>	<b>\$3,791</b>	<b>\$3,172</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$4,141	48.6%	\$622	\$546	\$464
City/Town Levy	1,726	20.3	259	259	360
School District Net Tax Capacity Levy	879	10.3	132	186	243
School District Referendum Market Value Levy	810	9.5	122	112	145
Miscellaneous District Levy	739	8.7	111	89	205
State Property Tax Levy	227	2.7	34	121	152
<b>Total Levy</b>	<b>\$8,522</b>	<b>100.0%</b>	<b>\$1,280</b>	<b>\$1,314</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>165</b>		<b>25</b>	<b>31</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>8,358</b>		<b>1,256</b>	<b>1,282</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,238,050		\$186,005	\$111,704	\$102,625
Referendum Market Valuation	223,327		\$33,553	44,990	81,050
Net Tax Capacity (NTC)	9,933		1,492	1,002	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>75.351</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.363</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$7,122	52.5%	\$1,070	\$1,193	\$1,307
Sales/Use Tax (Calendar 2012)	2,414	17.8	363	471	781
Motor Vehicle Sales Tax (Calendar 2012)	874	6.4	131	126	108
Motor Vehicle Registration Tax (Calendar 2012)	878	6.5	132	127	111
Motor Fuels Tax (Calendar 2012)	1,470	10.8	221	194	159
Corporate Income Tax (Calendar 2012)	585	4.3	88	146	176
State General Property Tax (Payable 2012)	227	1.7	34	121	152
<b>Total State Taxes</b>	<b>\$13,570</b>	<b>100.0%</b>	<b>\$2,039</b>	<b>\$2,377</b>	<b>\$2,793</b>

I. Major State Aids/Credits	OLMSTED			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$172,550	55.4%	\$1,173	\$1,208	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	65,651	21.1	446	463	586
Minnesota Family Investment Program	1,609	0.5	11	9	14
General Assistance	798	0.3	5	4	9
MinnesotaCare	375	0.1	3	2	3
Social Services	39,497	12.7	268	261	257
Miscellaneous	4,437	1.4	30	21	30
Total	112,368	36.1	764	761	899
Highway Aid (Calendar 2012)					
County Aid	7,577	2.4	52	120	94
Municipal Aid	4,464	1.4	30	26	28
Township Aid	363	0.1	2	11	7
Total	12,404	4.0	84	157	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	6,376	2.0	43	113	79
Disparity Reduction Aid (Calendar 2012)	39	0.0	0	4	3
County Program Aid (Payable 2012)	5,368	1.7	36	41	30
Community Corrections Funding (2012)	2,107	0.7	14	15	16
<b>Total Aids</b>	<b>311,212</b>	<b>100.0</b>	<b>2,115</b>	<b>2,299</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	424	100.0	3	7	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>424</b>	<b>100.0</b>	<b>3</b>	<b>7</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	5,072	54.1	34	38	55
Regular (Renters)	4,260	45.5	29	25	33
Targeting Refund	35	0.4	0	1	1
<b>Total Property Tax Refunds</b>	<b>9,368</b>	<b>100.0</b>	<b>64</b>	<b>64</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$321,005</b>	<b>100.0%</b>	<b>\$2,182</b>	<b>\$2,370</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$80,307	37.7%	\$546	\$475	\$464
City/Town Levy	58,844	27.6	400	346	360
School District Net Tax Capacity Levy	33,799	15.9	230	214	243
School District Referendum Market Value Levy	14,456	6.8	98	121	145
Miscellaneous District Levy	3,285	1.5	22	28	205
State Property Tax Levy	22,316	10.5	152	108	152
<b>Total Levy</b>	<b>\$213,007</b>	<b>100.0%</b>	<b>\$1,448</b>	<b>\$1,292</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>424</b>		<b>3</b>	<b>7</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>212,582</b>		<b>1,445</b>	<b>1,285</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$12,968,285		\$88,146	\$96,647	\$102,625
Referendum Market Valuation	11,760,169		\$79,934	67,943	81,050
Net Tax Capacity (NTC)	140,696		956	936	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>125.157</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.124</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$212,904	48.9%	\$1,447	\$1,089	\$1,307
Sales/Use Tax (Calendar 2012)	130,622	30.0	888	598	781
Motor Vehicle Sales Tax (Calendar 2012)	15,516	3.6	105	109	108
Motor Vehicle Registration Tax (Calendar 2012)	16,192	3.7	110	109	111
Motor Fuels Tax (Calendar 2012)	21,000	4.8	143	171	159
Corporate Income Tax (Calendar 2012)	16,483	3.8	112	121	176
State General Property Tax (Payable 2012)	22,316	5.1	152	108	152
<b>Total State Taxes</b>	<b>\$435,034</b>	<b>100.0%</b>	<b>\$2,957</b>	<b>\$2,305</b>	<b>\$2,793</b>

I. Major State Aids/Credits	OTTER TAIL			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$63,651	46.9%	\$1,111	\$1,182	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	33,066	24.4	577	628	586
Minnesota Family Investment Program	359	0.3	6	9	14
General Assistance	293	0.2	5	7	9
MinnesotaCare	153	0.1	3	2	3
Social Services	14,187	10.5	248	273	257
Miscellaneous	1,266	0.9	22	23	30
Total	49,323	36.4	861	943	899
Highway Aid (Calendar 2012)					
County Aid	10,795	8.0	188	181	94
Municipal Aid	2,350	1.7	41	25	28
Township Aid	1,266	0.9	22	20	7
Total	14,411	10.6	252	226	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	6,174	4.6	108	114	79
Disparity Reduction Aid (Calendar 2012)	32	0.0	1	1	3
County Program Aid (Payable 2012)	1,255	0.9	22	33	30
Community Corrections Funding (2012)	816	0.6	14	17	16
<b>Total Aids</b>	<b>135,663</b>	<b>100.0</b>	<b>2,368</b>	<b>2,519</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	893	97.3	16	11	4
Miscellaneous Credits	26	2.8	0	26	5
<b>Total Property Tax Credits</b>	<b>918</b>	<b>100.0</b>	<b>16</b>	<b>38</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,520	56.9	27	31	55
Regular (Renters)	1,073	40.2	19	22	33
Targeting Refund	79	3.0	1	2	1
<b>Total Property Tax Refunds</b>	<b>2,672</b>	<b>100.0</b>	<b>47</b>	<b>54</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$139,253</b>	<b>100.0%</b>	<b>\$2,430</b>	<b>\$2,610</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$31,342	41.1%	\$547	\$570	\$464
City/Town Levy	17,278	22.6	302	282	360
School District Net Tax Capacity Levy	12,076	15.8	211	221	243
School District Referendum Market Value Levy	4,591	6.0	80	103	145
Miscellaneous District Levy	2,480	3.3	43	53	205
State Property Tax Levy	8,527	11.2	149	124	152
<b>Total Levy</b>	<b>\$76,294</b>	<b>100.0%</b>	<b>\$1,332</b>	<b>\$1,353</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>918</b>		<b>16</b>	<b>38</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>75,375</b>		<b>1,316</b>	<b>1,315</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$8,538,321		\$149,019	\$132,819	\$102,625
Referendum Market Valuation	4,119,188		\$71,892	66,145	81,050
Net Tax Capacity (NTC)	80,550		1,406	1,246	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>78.358</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.113</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$51,523	37.8%	\$899	\$957	\$1,307
Sales/Use Tax (Calendar 2012)	43,904	32.2	766	649	781
Motor Vehicle Sales Tax (Calendar 2012)	6,623	4.9	116	113	108
Motor Vehicle Registration Tax (Calendar 2012)	6,326	4.6	110	113	111
Motor Fuels Tax (Calendar 2012)	12,348	9.1	216	209	159
Corporate Income Tax (Calendar 2012)	7,153	5.2	125	104	176
State General Property Tax (Payable 2012)	8,527	6.3	149	124	152
<b>Total State Taxes</b>	<b>\$136,405</b>	<b>100.0%</b>	<b>\$2,381</b>	<b>\$2,269</b>	<b>\$2,793</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 (2011-2012)	\$17,647	46.5%	\$1,254	\$1,408	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	8,309	21.9	590	676	586
Minnesota Family Investment Program	69	0.2	5	11	14
General Assistance	72	0.2	5	5	9
MinnesotaCare	45	0.1	3	3	3
Social Services	3,541	9.3	252	304	257
Miscellaneous	303	0.8	22	19	30
Total	12,340	32.5	877	1,018	899
Highway Aid (Calendar 2012)					
County Aid	3,231	8.5	230	349	94
Municipal Aid	648	1.7	46	19	28
Township Aid	175	0.5	12	50	7
Total	4,054	10.7	288	419	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,510	6.6	178	177	79
Disparity Reduction Aid (Calendar 2012)	194	0.5	14	7	3
County Program Aid (Payable 2012)	820	2.2	58	54	30
Community Corrections Funding (2012)	378	1.0	27	21	16
<b>Total Aids</b>	<b>37,942</b>	<b>100.0</b>	<b>2,696</b>	<b>3,104</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	143	100.0	10	18	4
Miscellaneous Credits	0	0.0	0	13	5
<b>Total Property Tax Credits</b>	<b>143</b>	<b>100.0</b>	<b>10</b>	<b>31</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	338	50.9	24	19	55
Regular (Renters)	300	45.2	21	16	33
Targeting Refund	26	3.9	2	2	1
<b>Total Property Tax Refunds</b>	<b>664</b>	<b>100.0</b>	<b>47</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$38,749</b>	<b>100.0%</b>	<b>\$2,753</b>	<b>\$3,172</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$6,889	42.3%	\$489	\$546	\$464
City/Town Levy	2,066	12.7	147	259	360
School District Net Tax Capacity Levy	3,533	21.7	251	186	243
School District Referendum Market Value Levy	1,231	7.6	87	112	145
Miscellaneous District Levy	999	6.1	71	89	205
State Property Tax Levy	1,551	9.5	110	121	152
<b>Total Levy</b>	<b>\$16,267</b>	<b>100.0%</b>	<b>\$1,156</b>	<b>\$1,314</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>143</b>		<b>10</b>	<b>31</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>16,124</b>		<b>1,146</b>	<b>1,282</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$945,695		\$67,190	\$111,704	\$102,625
Referendum Market Valuation	636,054		\$45,190	44,990	81,050
Net Tax Capacity (NTC)	9,026		641	1,002	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>147.189</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.225</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$32,635	59.6%	\$2,319	\$1,193	\$1,307
Sales/Use Tax (Calendar 2012)	10,943	20.0	777	471	781
Motor Vehicle Sales Tax (Calendar 2012)	1,657	3.0	118	126	108
Motor Vehicle Registration Tax (Calendar 2012)	1,652	3.0	117	127	111
Motor Fuels Tax (Calendar 2012)	2,098	3.8	149	194	159
Corporate Income Tax (Calendar 2012)	4,253	7.8	302	146	176
State General Property Tax (Payable 2012)	1,551	2.8	110	121	152
<b>Total State Taxes</b>	<b>\$54,789</b>	<b>100.0%</b>	<b>\$3,893</b>	<b>\$2,377</b>	<b>\$2,793</b>

I. Major State Aids/Credits	PINE			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$33,623	45.8%	\$1,150	\$1,202	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	20,470	27.9	700	540	586
Minnesota Family Investment Program	372	0.5	13	8	14
General Assistance	220	0.3	8	5	9
MinnesotaCare	104	0.1	4	4	3
Social Services	6,438	8.8	220	234	257
Miscellaneous	587	0.8	20	18	30
Total	28,191	38.4	964	809	899
Highway Aid (Calendar 2012)					
County Aid	7,547	10.3	258	146	94
Municipal Aid	0	0.0	0	10	28
Township Aid	412	0.6	14	8	7
Total	7,959	10.8	272	164	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,806	2.5	62	42	79
Disparity Reduction Aid (Calendar 2012)	2	0.0	0	1	3
County Program Aid (Payable 2012)	1,199	1.6	41	39	30
Community Corrections Funding (2012)	608	0.8	21	22	16
<b>Total Aids</b>	<b>73,387</b>	<b>100.0</b>	<b>2,509</b>	<b>2,277</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	441	98.4	15	11	4
Miscellaneous Credits	7	1.6	0	0	5
<b>Total Property Tax Credits</b>	<b>448</b>	<b>100.0</b>	<b>15</b>	<b>12</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,031	63.4	35	58	55
Regular (Renters)	587	36.1	20	21	33
Targeting Refund	6	0.4	0	1	1
<b>Total Property Tax Refunds</b>	<b>1,625</b>	<b>100.0</b>	<b>56</b>	<b>80</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$75,459</b>	<b>100.0%</b>	<b>\$2,580</b>	<b>\$2,368</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$14,074	44.7%	\$481	\$533	\$464
City/Town Levy	6,421	20.4	220	264	360
School District Net Tax Capacity Levy	5,392	17.1	184	223	243
School District Referendum Market Value Levy	2,224	7.1	76	49	145
Miscellaneous District Levy	675	2.1	23	26	205
State Property Tax Levy	2,720	8.6	93	76	152
<b>Total Levy</b>	<b>\$31,506</b>	<b>100.0%</b>	<b>\$1,077</b>	<b>\$1,170</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>448</b>		<b>15</b>	<b>12</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>31,059</b>		<b>1,062</b>	<b>1,158</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,864,420		\$97,936	\$82,528	\$102,625
Referendum Market Valuation	1,629,841		\$55,725	60,930	81,050
Net Tax Capacity (NTC)	26,923		921	779	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>98.659</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.136</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$15,426	35.2%	\$527	\$797	\$1,307
Sales/Use Tax (Calendar 2012)	10,251	23.4	350	381	781
Motor Vehicle Sales Tax (Calendar 2012)	3,009	6.9	103	112	108
Motor Vehicle Registration Tax (Calendar 2012)	2,690	6.1	92	104	111
Motor Fuels Tax (Calendar 2012)	8,327	19.0	285	209	159
Corporate Income Tax (Calendar 2012)	1,412	3.2	48	53	176
State General Property Tax (Payable 2012)	2,720	6.2	93	76	152
<b>Total State Taxes</b>	<b>\$43,834</b>	<b>100.0%</b>	<b>\$1,499</b>	<b>\$1,732</b>	<b>\$2,793</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 (2011-2012)	\$12,106	43.5%	\$1,289	\$1,354	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	5,954	21.4	634	587	586
Minnesota Family Investment Program	87	0.3	9	8	14
General Assistance	58	0.2	6	5	9
MinnesotaCare	41	0.1	4	3	3
Social Services	2,285	8.2	243	291	257
Miscellaneous	216	0.8	23	20	30
Total	8,641	31.0	920	913	899
Highway Aid (Calendar 2012)					
County Aid	3,264	11.7	347	277	94
Municipal Aid	0	0.0	0	12	28
Township Aid	640	2.3	68	43	7
Total	3,904	14.0	416	331	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,211	7.9	235	181	79
Disparity Reduction Aid (Calendar 2012)	142	0.5	15	7	3
County Program Aid (Payable 2012)	692	2.5	74	31	30
Community Corrections Funding (2012)	158	0.6	17	18	16
<b>Total Aids</b>	<b>27,853</b>	<b>100.0</b>	<b>2,965</b>	<b>2,836</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	171	92.4	18	17	4
Miscellaneous Credits	13	7.0	1	0	5
<b>Total Property Tax Credits</b>	<b>185</b>	<b>100.0</b>	<b>20</b>	<b>17</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	130	51.0	14	17	55
Regular (Renters)	116	45.5	12	18	33
Targeting Refund	10	3.9	1	0	1
<b>Total Property Tax Refunds</b>	<b>255</b>	<b>100.0</b>	<b>27</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$28,293</b>	<b>100.0%</b>	<b>\$3,012</b>	<b>\$2,889</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$4,476	40.5%	\$476	\$573	\$464
City/Town Levy	2,950	26.7	314	325	360
School District Net Tax Capacity Levy	1,828	16.5	195	214	243
School District Referendum Market Value Levy	1,046	9.5	111	127	145
Miscellaneous District Levy	93	0.8	10	24	205
State Property Tax Levy	666	6.0	71	99	152
<b>Total Levy</b>	<b>\$11,059</b>	<b>100.0%</b>	<b>\$1,177</b>	<b>\$1,361</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>185</b>		<b>20</b>	<b>17</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>10,874</b>		<b>1,158</b>	<b>1,344</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,389,802		\$147,946	\$171,932	\$102,625
Referendum Market Valuation	358,565		\$38,170	45,817	81,050
Net Tax Capacity (NTC)	11,347		1,208	1,460	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>80.269</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.358</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$8,538	45.9%	\$909	\$993	\$1,307
Sales/Use Tax (Calendar 2012)	4,281	23.0	456	589	781
Motor Vehicle Sales Tax (Calendar 2012)	1,244	6.7	132	125	108
Motor Vehicle Registration Tax (Calendar 2012)	1,229	6.6	131	127	111
Motor Fuels Tax (Calendar 2012)	1,718	9.2	183	214	159
Corporate Income Tax (Calendar 2012)	928	5.0	99	223	176
State General Property Tax (Payable 2012)	666	3.6	71	99	152
<b>Total State Taxes</b>	<b>\$18,605</b>	<b>100.0%</b>	<b>\$1,981</b>	<b>\$2,370</b>	<b>\$2,793</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 (2011-2012)	\$40,842	41.2%	\$1,300	\$1,408	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	25,216	25.4	802	676	586
Minnesota Family Investment Program	617	0.6	20	11	14
General Assistance	241	0.2	8	5	9
MinnesotaCare	100	0.1	3	3	3
Social Services	12,528	12.6	399	304	257
Miscellaneous	717	0.7	23	19	30
Total	39,418	39.7	1,254	1,018	899
Highway Aid (Calendar 2012)					
County Aid	7,372	7.4	235	349	94
Municipal Aid	1,015	1.0	32	19	28
Township Aid	1,099	1.1	35	50	7
Total	9,486	9.6	302	419	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	6,884	6.9	219	177	79
Disparity Reduction Aid (Calendar 2012)	166	0.2	5	7	3
County Program Aid (Payable 2012)	1,418	1.4	45	54	30
Community Corrections Funding (2012)	905	0.9	29	21	16
<b>Total Aids</b>	<b>99,119</b>	<b>100.0</b>	<b>3,154</b>	<b>3,104</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	444	28.6	14	18	4
Miscellaneous Credits	1,107	71.4	35	13	5
<b>Total Property Tax Credits</b>	<b>1,551</b>	<b>100.0</b>	<b>49</b>	<b>31</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	698	50.8	22	19	55
Regular (Renters)	595	43.3	19	16	33
Targeting Refund	81	5.9	3	2	1
<b>Total Property Tax Refunds</b>	<b>1,374</b>	<b>100.0</b>	<b>44</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$102,044</b>	<b>100.0%</b>	<b>\$3,247</b>	<b>\$3,172</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$19,108	44.5%	\$608	\$546	\$464
City/Town Levy	9,097	21.2	289	259	360
School District Net Tax Capacity Levy	5,112	11.9	163	186	243
School District Referendum Market Value Levy	3,607	8.4	115	112	145
Miscellaneous District Levy	2,818	6.6	90	89	205
State Property Tax Levy	3,221	7.5	102	121	152
<b>Total Levy</b>	<b>\$42,964</b>	<b>100.0%</b>	<b>\$1,367</b>	<b>\$1,314</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>1,551</b>		<b>49</b>	<b>31</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>41,413</b>		<b>1,318</b>	<b>1,282</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,543,308		\$112,740	\$111,704	\$102,625
Referendum Market Valuation	1,497,954		\$47,662	44,990	81,050
Net Tax Capacity (NTC)	31,782		1,011	1,002	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>113.698</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.241</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$29,714	46.3%	\$945	\$1,193	\$1,307
Sales/Use Tax (Calendar 2012)	14,496	22.6	461	471	781
Motor Vehicle Sales Tax (Calendar 2012)	3,702	5.8	118	126	108
Motor Vehicle Registration Tax (Calendar 2012)	3,793	5.9	121	127	111
Motor Fuels Tax (Calendar 2012)	6,046	9.4	192	194	159
Corporate Income Tax (Calendar 2012)	3,210	5.0	102	146	176
State General Property Tax (Payable 2012)	3,221	5.0	102	121	152
<b>Total State Taxes</b>	<b>\$64,183</b>	<b>100.0%</b>	<b>\$2,042</b>	<b>\$2,377</b>	<b>\$2,793</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 (2011-2012)	\$12,874	45.4%	\$1,181	\$1,182	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	6,981	24.6	641	628	586
Minnesota Family Investment Program	80	0.3	7	9	14
General Assistance	65	0.2	6	7	9
MinnesotaCare	32	0.1	3	2	3
Social Services	3,059	10.8	281	273	257
Miscellaneous	198	0.7	18	23	30
Total	10,415	36.7	956	943	899
Highway Aid (Calendar 2012)					
County Aid	2,990	10.6	274	181	94
Municipal Aid	0	0.0	0	25	28
Township Aid	364	1.3	33	20	7
Total	3,354	11.8	308	226	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,139	4.0	105	114	79
Disparity Reduction Aid (Calendar 2012)	52	0.2	5	1	3
County Program Aid (Payable 2012)	327	1.2	30	33	30
Community Corrections Funding (2012)	171	0.6	16	17	16
<b>Total Aids</b>	<b>28,332</b>	<b>100.0</b>	<b>2,600</b>	<b>2,519</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	211	97.7	19	11	4
Miscellaneous Credits	5	2.3	0	26	5
<b>Total Property Tax Credits</b>	<b>216</b>	<b>100.0</b>	<b>20</b>	<b>38</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	363	60.1	33	31	55
Regular (Renters)	219	36.3	20	22	33
Targeting Refund	22	3.6	2	2	1
<b>Total Property Tax Refunds</b>	<b>604</b>	<b>100.0</b>	<b>55</b>	<b>54</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$29,152</b>	<b>100.0%</b>	<b>\$2,675</b>	<b>\$2,610</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$7,663	46.5%	\$703	\$570	\$464
City/Town Levy	3,481	21.1	319	282	360
School District Net Tax Capacity Levy	2,534	15.4	233	221	243
School District Referendum Market Value Levy	1,149	7.0	105	103	145
Miscellaneous District Levy	512	3.1	47	53	205
State Property Tax Levy	1,129	6.9	104	124	152
<b>Total Levy</b>	<b>\$16,469</b>	<b>100.0%</b>	<b>\$1,511</b>	<b>\$1,353</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>216</b>		<b>20</b>	<b>38</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>16,253</b>		<b>1,492</b>	<b>1,315</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,819,215		\$166,946	\$132,819	\$102,625
Referendum Market Valuation	741,607		\$68,056	66,145	81,050
Net Tax Capacity (NTC)	15,821		1,452	1,246	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>89.695</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.155</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$11,809	50.5%	\$1,084	\$957	\$1,307
Sales/Use Tax (Calendar 2012)	3,829	16.4	351	649	781
Motor Vehicle Sales Tax (Calendar 2012)	1,389	5.9	127	113	108
Motor Vehicle Registration Tax (Calendar 2012)	1,393	6.0	128	113	111
Motor Fuels Tax (Calendar 2012)	2,175	9.3	200	209	159
Corporate Income Tax (Calendar 2012)	1,655	7.1	152	104	176
State General Property Tax (Payable 2012)	1,129	4.8	104	124	152
<b>Total State Taxes</b>	<b>\$23,378</b>	<b>100.0%</b>	<b>\$2,145</b>	<b>\$2,269</b>	<b>\$2,793</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 (2011-2012)	\$746,641	48.8%	\$1,443	\$1,325	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	454,789	29.7	879	602	586
Minnesota Family Investment Program	17,478	1.1	34	16	14
General Assistance	7,971	0.5	15	12	9
MinnesotaCare	2,703	0.2	5	4	3
Social Services	167,697	10.9	324	253	257
Miscellaneous	21,037	1.4	41	37	30
Total	671,676	43.9	1,298	924	899
Highway Aid (Calendar 2012)					
County Aid	16,340	1.1	32	41	94
Municipal Aid	19,008	1.2	37	34	28
Township Aid	21	0.0	0	0	7
Total	35,369	2.3	68	75	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	54,971	3.6	106	46	79
Disparity Reduction Aid (Calendar 2012)	593	0.0	1	0	3
County Program Aid (Payable 2012)	12,440	0.8	24	23	30
Community Corrections Funding (2012)	9,827	0.6	19	14	16
<b>Total Aids</b>	<b>1,531,518</b>	<b>100.0</b>	<b>2,960</b>	<b>2,407</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	1	100.0	0	0	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>1</b>	<b>100.0</b>	<b>0</b>	<b>1</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	34,666	55.4	67	70	55
Regular (Renters)	27,652	44.2	53	41	33
Targeting Refund	311	0.5	1	0	1
<b>Total Property Tax Refunds</b>	<b>62,629</b>	<b>100.0</b>	<b>121</b>	<b>111</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$1,594,148</b>	<b>100.0%</b>	<b>\$3,081</b>	<b>\$2,519</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$229,705	26.8%	\$444	\$417	\$464
City/Town Levy	149,425	17.4	289	401	360
School District Net Tax Capacity Levy	124,648	14.5	241	265	243
School District Referendum Market Value Levy	74,336	8.7	144	188	145
Miscellaneous District Levy	188,408	22.0	364	344	205
State Property Tax Levy	91,306	10.6	176	181	152
<b>Total Levy</b>	<b>\$857,829</b>	<b>100.0%</b>	<b>\$1,658</b>	<b>\$1,795</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>1</b>		<b>0</b>	<b>1</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>857,828</b>		<b>1,658</b>	<b>1,794</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$41,570,316		\$80,345	\$96,782	\$102,625
Referendum Market Valuation	41,372,970		\$79,963	95,208	81,050
Net Tax Capacity (NTC)	490,407		948	1,118	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>140.686</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.185</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$611,488	42.8%	\$1,182	\$1,602	\$1,307
Sales/Use Tax (Calendar 2012)	466,470	32.6	902	923	781
Motor Vehicle Sales Tax (Calendar 2012)	48,157	3.4	93	104	108
Motor Vehicle Registration Tax (Calendar 2012)	48,497	3.4	94	111	111
Motor Fuels Tax (Calendar 2012)	67,950	4.8	131	138	159
Corporate Income Tax (Calendar 2012)	95,394	6.7	184	222	176
State General Property Tax (Payable 2012)	91,306	6.4	176	181	152
<b>Total State Taxes</b>	<b>\$1,429,263</b>	<b>100.0%</b>	<b>\$2,762</b>	<b>\$3,280</b>	<b>\$2,793</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 (2011-2012)	\$6,834	47.8%	\$1,673	\$1,408	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	2,387	16.7	584	676	586
Minnesota Family Investment Program	44	0.3	11	11	14
General Assistance	18	0.1	4	5	9
MinnesotaCare	12	0.1	3	3	3
Social Services	863	6.0	211	304	257
Miscellaneous	55	0.4	13	19	30
Total	3,379	23.6	827	1,018	899
Highway Aid (Calendar 2012)					
County Aid	2,549	17.8	624	349	94
Municipal Aid	0	0.0	0	19	28
Township Aid	157	1.1	38	50	7
Total	2,707	18.9	663	419	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	731	5.1	179	177	79
Disparity Reduction Aid (Calendar 2012)	138	1.0	34	7	3
County Program Aid (Payable 2012)	489	3.4	120	54	30
Community Corrections Funding (2012)	25	0.2	6	21	16
<b>Total Aids</b>	<b>14,302</b>	<b>100.0</b>	<b>3,500</b>	<b>3,104</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	109	100.0	27	18	4
Miscellaneous Credits	0	0.0	0	13	5
<b>Total Property Tax Credits</b>	<b>109</b>	<b>100.0</b>	<b>27</b>	<b>31</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	78	61.4	19	19	55
Regular (Renters)	48	37.8	12	16	33
Targeting Refund	2	1.6	0	2	1
<b>Total Property Tax Refunds</b>	<b>127</b>	<b>100.0</b>	<b>31</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$14,538</b>	<b>100.0%</b>	<b>\$3,558</b>	<b>\$3,172</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$2,082	34.9%	\$510	\$546	\$464
City/Town Levy	1,221	20.5	299	259	360
School District Net Tax Capacity Levy	891	15.0	218	186	243
School District Referendum Market Value Levy	641	10.8	157	112	145
Miscellaneous District Levy	299	5.0	73	89	205
State Property Tax Levy	825	13.8	202	121	152
<b>Total Levy</b>	<b>\$5,959</b>	<b>100.0%</b>	<b>\$1,458</b>	<b>\$1,314</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>109</b>		<b>27</b>	<b>31</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>5,851</b>		<b>1,432</b>	<b>1,282</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$415,124		\$101,597	\$111,704	\$102,625
Referendum Market Valuation	180,608		\$44,202	44,990	81,050
Net Tax Capacity (NTC)	3,896		953	1,002	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>115.339</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.355</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$3,182	40.9%	\$779	\$1,193	\$1,307
Sales/Use Tax (Calendar 2012)	1,712	22.0	419	471	781
Motor Vehicle Sales Tax (Calendar 2012)	546	7.0	134	126	108
Motor Vehicle Registration Tax (Calendar 2012)	528	6.8	129	127	111
Motor Fuels Tax (Calendar 2012)	813	10.4	199	194	159
Corporate Income Tax (Calendar 2012)	180	2.3	44	146	176
State General Property Tax (Payable 2012)	825	10.6	202	121	152
<b>Total State Taxes</b>	<b>\$7,787</b>	<b>100.0%</b>	<b>\$1,906</b>	<b>\$2,377</b>	<b>\$2,793</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 (2011-2012)	\$19,483	46.5%	\$1,230	\$1,354	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	8,654	20.7	546	587	586
Minnesota Family Investment Program	67	0.2	4	8	14
General Assistance	45	0.1	3	5	9
MinnesotaCare	30	0.1	2	3	3
Social Services	4,126	9.9	260	291	257
Miscellaneous	346	0.8	22	20	30
Total	13,270	31.7	838	913	899
Highway Aid (Calendar 2012)					
County Aid	4,654	11.1	294	277	94
Municipal Aid	282	0.7	18	12	28
Township Aid	780	1.9	49	43	7
Total	5,716	13.7	361	331	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,588	6.2	163	181	79
Disparity Reduction Aid (Calendar 2012)	97	0.2	6	7	3
County Program Aid (Payable 2012)	378	0.9	24	31	30
Community Corrections Funding (2012)	331	0.8	21	18	16
<b>Total Aids</b>	<b>41,862</b>	<b>100.0</b>	<b>2,642</b>	<b>2,836</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	317	100.0	20	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>317</b>	<b>100.0</b>	<b>20</b>	<b>17</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	274	50.0	17	17	55
Regular (Renters)	269	49.1	17	18	33
Targeting Refund	5	0.9	0	0	1
<b>Total Property Tax Refunds</b>	<b>548</b>	<b>100.0</b>	<b>35</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$42,727</b>	<b>100.0%</b>	<b>\$2,697</b>	<b>\$2,889</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$10,541	48.5%	\$665	\$573	\$464
City/Town Levy	5,609	25.8	354	325	360
School District Net Tax Capacity Levy	2,678	12.3	169	214	243
School District Referendum Market Value Levy	1,691	7.8	107	127	145
Miscellaneous District Levy	108	0.5	7	24	205
State Property Tax Levy	1,110	5.1	70	99	152
<b>Total Levy</b>	<b>\$21,738</b>	<b>100.0%</b>	<b>\$1,372</b>	<b>\$1,361</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>317</b>		<b>20</b>	<b>17</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>21,421</b>		<b>1,352</b>	<b>1,344</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,017,435		\$190,471	\$171,932	\$102,625
Referendum Market Valuation	630,251		\$39,784	45,817	81,050
Net Tax Capacity (NTC)	24,651		1,556	1,460	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>76.801</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.269</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$17,788	46.7%	\$1,123	\$993	\$1,307
Sales/Use Tax (Calendar 2012)	10,017	26.3	632	589	781
Motor Vehicle Sales Tax (Calendar 2012)	2,085	5.5	132	125	108
Motor Vehicle Registration Tax (Calendar 2012)	2,146	5.6	135	127	111
Motor Fuels Tax (Calendar 2012)	3,364	8.8	212	214	159
Corporate Income Tax (Calendar 2012)	1,550	4.1	98	223	176
State General Property Tax (Payable 2012)	1,110	2.9	70	99	152
<b>Total State Taxes</b>	<b>\$38,061</b>	<b>100.0%</b>	<b>\$2,403</b>	<b>\$2,370</b>	<b>\$2,793</b>

I. Major State Aids/Credits	RENVILLE			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$16,090	39.3%	\$1,046	\$1,246	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	9,143	22.3	594	562	586
Minnesota Family Investment Program	101	0.2	7	10	14
General Assistance	95	0.2	6	5	9
MinnesotaCare	29	0.1	2	2	3
Social Services	4,891	11.9	318	250	257
Miscellaneous	209	0.5	14	17	30
Total	14,469	35.3	940	847	899
Highway Aid (Calendar 2012)					
County Aid	6,092	14.9	396	162	94
Municipal Aid	0	0.0	0	18	28
Township Aid	728	1.8	47	16	7
Total	6,820	16.7	443	196	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,963	7.2	193	130	79
Disparity Reduction Aid (Calendar 2012)	149	0.4	10	3	3
County Program Aid (Payable 2012)	233	0.6	15	35	30
Community Corrections Funding (2012)	204	0.5	13	17	16
<b>Total Aids</b>	<b>40,929</b>	<b>100.0</b>	<b>2,660</b>	<b>2,474</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	335	100.0	22	11	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>335</b>	<b>100.0</b>	<b>22</b>	<b>11</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	204	47.9	13	43	55
Regular (Renters)	217	50.9	14	25	33
Targeting Refund	4	0.9	0	0	1
<b>Total Property Tax Refunds</b>	<b>426</b>	<b>100.0</b>	<b>28</b>	<b>68</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$41,689</b>	<b>100.0%</b>	<b>\$2,709</b>	<b>\$2,553</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$12,201	46.4%	\$793	\$606	\$464
City/Town Levy	7,096	27.0	461	332	360
School District Net Tax Capacity Levy	2,676	10.2	174	182	243
School District Referendum Market Value Levy	2,103	8.0	137	120	145
Miscellaneous District Levy	465	1.8	30	29	205
State Property Tax Levy	1,771	6.7	115	100	152
<b>Total Levy</b>	<b>\$26,313</b>	<b>100.0%</b>	<b>\$1,710</b>	<b>\$1,369</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>335</b>		<b>22</b>	<b>11</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>25,978</b>		<b>1,688</b>	<b>1,358</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,521,331		\$228,821	\$124,426	\$102,625
Referendum Market Valuation	725,445		\$47,140	61,676	81,050
Net Tax Capacity (NTC)	29,560		1,921	1,119	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>75.909</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.290</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$18,611	51.6%	\$1,209	\$1,003	\$1,307
Sales/Use Tax (Calendar 2012)	4,984	13.8	324	645	781
Motor Vehicle Sales Tax (Calendar 2012)	2,083	5.8	135	118	108
Motor Vehicle Registration Tax (Calendar 2012)	2,163	6.0	141	118	111
Motor Fuels Tax (Calendar 2012)	3,582	9.9	233	171	159
Corporate Income Tax (Calendar 2012)	2,865	7.9	186	142	176
State General Property Tax (Payable 2012)	1,771	4.9	115	100	152
<b>Total State Taxes</b>	<b>\$36,057</b>	<b>100.0%</b>	<b>\$2,343</b>	<b>\$2,297</b>	<b>\$2,793</b>

I. Major State Aids/Credits	RICE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$75,047	54.7%	\$1,159	\$1,208	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	24,424	17.8	377	463	586
Minnesota Family Investment Program	601	0.4	9	9	14
General Assistance	210	0.2	3	4	9
MinnesotaCare	163	0.1	3	2	3
Social Services	16,445	12.0	254	261	257
Miscellaneous	1,119	0.8	17	21	30
Total	42,963	31.3	664	761	899
Highway Aid (Calendar 2012)					
County Aid	5,795	4.2	90	120	94
Municipal Aid	1,726	1.3	27	26	28
Township Aid	264	0.2	4	11	7
Total	7,785	5.7	120	157	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	7,555	5.5	117	113	79
Disparity Reduction Aid (Calendar 2012)	78	0.1	1	4	3
County Program Aid (Payable 2012)	2,787	2.0	43	41	30
Community Corrections Funding (2012)	950	0.7	15	15	16
<b>Total Aids</b>	<b>137,165</b>	<b>100.0</b>	<b>2,118</b>	<b>2,299</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	391	100.0	6	7	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>391</b>	<b>100.0</b>	<b>6</b>	<b>7</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	2,703	61.5	42	38	55
Regular (Renters)	1,644	37.4	25	25	33
Targeting Refund	45	1.0	1	1	1
<b>Total Property Tax Refunds</b>	<b>4,392</b>	<b>100.0</b>	<b>68</b>	<b>64</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$141,948</b>	<b>100.0%</b>	<b>\$2,192</b>	<b>\$2,370</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$18,829	26.1%	\$291	\$475	\$464
City/Town Levy	18,107	25.1	280	346	360
School District Net Tax Capacity Levy	16,004	22.1	247	214	243
School District Referendum Market Value Levy	9,157	12.7	141	121	145
Miscellaneous District Levy	3,341	4.6	52	28	205
State Property Tax Levy	6,836	9.5	106	108	152
<b>Total Levy</b>	<b>\$72,274</b>	<b>100.0%</b>	<b>\$1,116</b>	<b>\$1,292</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>391</b>		<b>6</b>	<b>7</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>71,883</b>		<b>1,110</b>	<b>1,285</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$5,512,651		\$85,141	\$96,647	\$102,625
Referendum Market Valuation	4,295,940		\$66,350	67,943	81,050
Net Tax Capacity (NTC)	55,019		850	936	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>101.901</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.218</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$61,196	47.8%	\$945	\$1,089	\$1,307
Sales/Use Tax (Calendar 2012)	28,234	22.0	436	598	781
Motor Vehicle Sales Tax (Calendar 2012)	6,376	5.0	98	109	108
Motor Vehicle Registration Tax (Calendar 2012)	6,295	4.9	97	109	111
Motor Fuels Tax (Calendar 2012)	10,662	8.3	165	171	159
Corporate Income Tax (Calendar 2012)	8,484	6.6	131	121	176
State General Property Tax (Payable 2012)	6,836	5.3	106	108	152
<b>Total State Taxes</b>	<b>\$128,082</b>	<b>100.0%</b>	<b>\$1,978</b>	<b>\$2,305</b>	<b>\$2,793</b>

I. Major State Aids/Credits	ROCK			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$13,334	49.0%	\$1,394	\$1,354	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance				587	586
Minnesota Family Investment Program				8	14
General Assistance		See Note		5	9
MinnesotaCare				3	3
Social Services				291	257
Miscellaneous				20	30
<b>Total</b>	<b>8,596</b>	<b>0.0</b>	<b>899</b>	<b>913</b>	<b>899</b>
Highway Aid (Calendar 2012)					
County Aid	2,983	11.0	312	277	94
Municipal Aid	0	0.0	0	12	28
Township Aid	475	1.7	50	43	7
<b>Total</b>	<b>3,457</b>	<b>12.7</b>	<b>361</b>	<b>331</b>	<b>129</b>
Other Aid (2012)					
Local Government Aid (Calendar 2012)	1,507	5.5	158	181	79
Disparity Reduction Aid (Calendar 2012)	27	0.1	3	7	3
County Program Aid (Payable 2012)	157	0.6	16	31	30
Community Corrections Funding (2012)	120	0.4	13	18	16
<b>Total Aids</b>	<b>27,198</b>	<b>68.4</b>	<b>2,843</b>	<b>2,836</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	170	100.0	18	17	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>170</b>	<b>100.0</b>	<b>18</b>	<b>17</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	111	38.4	12	17	55
Regular (Renters)	174	60.2	18	18	33
Targeting Refund	3	1.0	0	0	1
<b>Total Property Tax Refunds</b>	<b>289</b>	<b>100.0</b>	<b>30</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$27,658</b>	<b>100.0%</b>	<b>\$2,891</b>	<b>\$2,889</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$4,586	37.5%	\$479	\$573	\$464
City/Town Levy	2,973	24.3	311	325	360
School District Net Tax Capacity Levy	2,735	22.4	286	214	243
School District Referendum Market Value Levy	1,244	10.2	130	127	145
Miscellaneous District Levy	80	0.7	8	24	205
State Property Tax Levy	605	4.9	63	99	152
<b>Total Levy</b>	<b>\$12,223</b>	<b>100.0%</b>	<b>\$1,278</b>	<b>\$1,361</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>170</b>		<b>18</b>	<b>17</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>12,052</b>		<b>1,260</b>	<b>1,344</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,866,798		\$195,129	\$171,932	\$102,625
Referendum Market Valuation	432,604		\$45,218	45,817	81,050
Net Tax Capacity (NTC)	15,819		1,653	1,460	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>65.578</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.288</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$8,999	47.2%	\$941	\$993	\$1,307
Sales/Use Tax (Calendar 2012)	3,509	18.4	367	589	781
Motor Vehicle Sales Tax (Calendar 2012)	1,155	6.1	121	125	108
Motor Vehicle Registration Tax (Calendar 2012)	1,185	6.2	124	127	111
Motor Fuels Tax (Calendar 2012)	2,622	13.8	274	214	159
Corporate Income Tax (Calendar 2012)	991	5.2	104	223	176
State General Property Tax (Payable 2012)	605	3.2	63	99	152
<b>Total State Taxes</b>	<b>\$19,067</b>	<b>100.0%</b>	<b>\$1,993</b>	<b>\$2,370</b>	<b>\$2,793</b>

NOTE: The human service amounts were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, and Rock). The total for SWHHS is \$44.4 million, which was allocated to the counties on a per capita basis (\$8.6 million estimated to Rock 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	ROSEAU			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$23,430	54.6%	\$1,513	\$1,408	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	7,184	16.7	464	676	586
Minnesota Family Investment Program	53	0.1	3	11	14
General Assistance	32	0.1	2	5	9
MinnesotaCare	22	0.1	1	3	3
Social Services	3,364	7.8	217	304	257
Miscellaneous	152	0.4	10	19	30
Total	10,806	25.1	698	1,018	899
Highway Aid (Calendar 2012)					
County Aid	5,172	12.1	334	349	94
Municipal Aid	0	0.0	0	19	28
Township Aid	796	1.9	51	50	7
Total	5,968	13.9	385	419	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,645	3.8	106	177	79
Disparity Reduction Aid (Calendar 2012)	6	0.0	0	7	3
County Program Aid (Payable 2012)	842	2.0	54	54	30
Community Corrections Funding (2012)	193	0.4	12	21	16
<b>Total Aids</b>	<b>42,891</b>	<b>100.0</b>	<b>2,770</b>	<b>3,104</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	290	98.0	19	18	4
Miscellaneous Credits	6	2.0	0	13	5
<b>Total Property Tax Credits</b>	<b>296</b>	<b>100.0</b>	<b>19</b>	<b>31</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	365	67.0	24	19	55
Regular (Renters)	169	31.0	11	16	33
Targeting Refund	11	2.0	1	2	1
<b>Total Property Tax Refunds</b>	<b>545</b>	<b>100.0</b>	<b>35</b>	<b>36</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$43,733</b>	<b>100.0%</b>	<b>\$2,824</b>	<b>\$3,172</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$6,595	39.8%	\$426	\$546	\$464
City/Town Levy	3,368	20.3	218	259	360
School District Net Tax Capacity Levy	3,367	20.3	217	186	243
School District Referendum Market Value Levy	1,195	7.2	77	112	145
Miscellaneous District Levy	1,084	6.5	70	89	205
State Property Tax Levy	968	5.8	63	121	152
<b>Total Levy</b>	<b>\$16,578</b>	<b>100.0%</b>	<b>\$1,071</b>	<b>\$1,314</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>296</b>		<b>19</b>	<b>31</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>16,282</b>		<b>1,052</b>	<b>1,282</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,068,274		\$68,992	\$111,704	\$102,625
Referendum Market Valuation	601,418		\$38,841	44,990	81,050
Net Tax Capacity (NTC)	8,986		580	1,002	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>160.414</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.199</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$13,870	45.8%	\$896	\$1,193	\$1,307
Sales/Use Tax (Calendar 2012)	6,319	20.9	408	471	781
Motor Vehicle Sales Tax (Calendar 2012)	1,934	6.4	125	126	108
Motor Vehicle Registration Tax (Calendar 2012)	1,829	6.0	118	127	111
Motor Fuels Tax (Calendar 2012)	2,577	8.5	166	194	159
Corporate Income Tax (Calendar 2012)	2,769	9.1	179	146	176
State General Property Tax (Payable 2012)	968	3.2	63	121	152
<b>Total State Taxes</b>	<b>\$30,267</b>	<b>100.0%</b>	<b>\$1,955</b>	<b>\$2,377</b>	<b>\$2,793</b>

I. Major State Aids/Credits	ST. LOUIS			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$212,169	38.1%	\$1,061	\$1,116	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	149,683	26.9	748	723	586
Minnesota Family Investment Program	3,108	0.6	16	14	14
General Assistance	2,878	0.5	14	12	9
MinnesotaCare	363	0.1	2	2	3
Social Services	68,335	12.3	342	334	257
Miscellaneous	10,087	1.8	50	40	30
Total	234,454	42.1	1,172	1,125	899
Highway Aid (Calendar 2012)					
County Aid	26,198	4.7	131	169	94
Municipal Aid	7,501	1.3	38	29	28
Township Aid	766	0.1	4	5	7
Total	34,466	6.2	172	203	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	51,712	9.3	259	198	79
Disparity Reduction Aid (Calendar 2012)	9,250	1.7	46	33	3
County Program Aid (Payable 2012)	9,809	1.8	49	42	30
Community Corrections Funding (2012)	4,771	0.9	24	22	16
<b>Total Aids</b>	<b>556,631</b>	<b>100.0</b>	<b>2,783</b>	<b>2,740</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	172	1.9	1	3	4
Miscellaneous Credits	8,732	98.1	44	48	5
<b>Total Property Tax Credits</b>	<b>8,904</b>	<b>100.0</b>	<b>45</b>	<b>51</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	6,455	49.6	32	31	55
Regular (Renters)	6,073	46.7	30	26	33
Targeting Refund	482	3.7	2	2	1
<b>Total Property Tax Refunds</b>	<b>13,010</b>	<b>100.0</b>	<b>65</b>	<b>60</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$578,544</b>	<b>100.0%</b>	<b>\$2,892</b>	<b>\$2,850</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$102,376	42.1%	\$512	\$557	\$464
City/Town Levy	56,718	23.3	284	285	360
School District Net Tax Capacity Levy	36,511	15.0	183	196	243
School District Referendum Market Value Levy	10,949	4.5	55	49	145
Miscellaneous District Levy	12,915	5.3	65	71	205
State Property Tax Levy	23,631	9.7	118	135	152
<b>Total Levy</b>	<b>\$243,100</b>	<b>100.0%</b>	<b>\$1,215</b>	<b>\$1,293</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>8,904</b>		<b>45</b>	<b>51</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>234,196</b>		<b>1,171</b>	<b>1,243</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$15,846,582		\$79,223	\$98,341	\$102,625
Referendum Market Valuation	12,830,062		\$64,143	67,990	81,050
Net Tax Capacity (NTC)	165,836		829	1,021	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>124.066</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.107</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$183,149	38.7%	\$916	\$847	\$1,307
Sales/Use Tax (Calendar 2012)	171,113	36.2	855	772	781
Motor Vehicle Sales Tax (Calendar 2012)	21,099	4.5	105	109	108
Motor Vehicle Registration Tax (Calendar 2012)	21,073	4.5	105	108	111
Motor Fuels Tax (Calendar 2012)	31,652	6.7	158	173	159
Corporate Income Tax (Calendar 2012)	21,473	4.5	107	94	176
State General Property Tax (Payable 2012)	23,631	5.0	118	135	152
<b>Total State Taxes</b>	<b>\$473,191</b>	<b>100.0%</b>	<b>\$2,366</b>	<b>\$2,238</b>	<b>\$2,793</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 (2011-2012)	\$183,525	69.7%	\$1,377	\$1,325	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	38,674	14.7	290	602	586
Minnesota Family Investment Program	607	0.2	5	16	14
General Assistance	226	0.1	2	12	9
MinnesotaCare	163	0.1	1	4	3
Social Services	20,074	7.6	151	253	257
Miscellaneous	1,230	0.5	9	37	30
Total	60,975	23.2	457	924	899
Highway Aid (Calendar 2012)					
County Aid	9,429	3.6	71	41	94
Municipal Aid	4,129	1.6	31	34	28
Township Aid	190	0.1	1	0	7
Total	13,748	5.2	103	75	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	735	0.3	6	46	79
Disparity Reduction Aid (Calendar 2012)	22	0.0	0	0	3
County Program Aid (Payable 2012)	3,082	1.2	23	23	30
Community Corrections Funding (2012)	1,042	0.4	8	14	16
<b>Total Aids</b>	<b>263,128</b>	<b>100.0</b>	<b>1,974</b>	<b>2,407</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	221	89.1	2	0	4
Miscellaneous Credits	27	10.9	0	0	5
<b>Total Property Tax Credits</b>	<b>248</b>	<b>100.0</b>	<b>2</b>	<b>1</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	8,914	74.6	67	70	55
Regular (Renters)	3,009	25.2	23	41	33
Targeting Refund	30	0.3	0	0	1
<b>Total Property Tax Refunds</b>	<b>11,953</b>	<b>100.0</b>	<b>90</b>	<b>111</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$275,330</b>	<b>100.0%</b>	<b>\$2,065</b>	<b>\$2,519</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$51,963	24.4%	\$390	\$417	\$464
City/Town Levy	49,469	23.2	371	401	360
School District Net Tax Capacity Levy	44,274	20.8	332	265	243
School District Referendum Market Value Levy	22,862	10.7	171	188	145
Miscellaneous District Levy	27,137	12.7	204	344	205
State Property Tax Levy	17,297	8.1	130	181	152
<b>Total Levy</b>	<b>\$213,003</b>	<b>100.0%</b>	<b>\$1,598</b>	<b>\$1,795</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>248</b>		<b>2</b>	<b>1</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>212,754</b>		<b>1,596</b>	<b>1,794</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$13,712,389		\$102,849	\$96,782	\$102,625
Referendum Market Valuation	13,022,565		\$97,675	95,208	81,050
Net Tax Capacity (NTC)	147,880		1,109	1,118	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>115.737</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.189</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$207,740	56.4%	\$1,558	\$1,602	\$1,307
Sales/Use Tax (Calendar 2012)	81,269	22.1	610	923	781
Motor Vehicle Sales Tax (Calendar 2012)	14,536	3.9	109	104	108
Motor Vehicle Registration Tax (Calendar 2012)	16,140	4.4	121	111	111
Motor Fuels Tax (Calendar 2012)	19,253	5.2	144	138	159
Corporate Income Tax (Calendar 2012)	11,945	3.2	90	222	176
State General Property Tax (Payable 2012)	17,297	4.7	130	181	152
<b>Total State Taxes</b>	<b>\$368,181</b>	<b>100.0%</b>	<b>\$2,762</b>	<b>\$3,280</b>	<b>\$2,793</b>

I. Major State Aids/Credits	SHERBURNE			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$132,019	70.1%	\$1,476	\$1,293	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	29,655	15.7	332	400	586
Minnesota Family Investment Program	517	0.3	6	9	14
General Assistance	265	0.1	3	5	9
MinnesotaCare	59	0.0	1	2	3
Social Services	13,498	7.2	151	182	257
Miscellaneous	813	0.4	9	18	30
Total	44,806	23.7	501	615	899
Highway Aid (Calendar 2012)					
County Aid	5,667	3.0	63	73	94
Municipal Aid	1,681	0.9	19	23	28
Township Aid	266	0.1	3	4	7
Total	7,614	4.0	85	100	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	402	0.2	4	51	79
Disparity Reduction Aid (Calendar 2012)	14	0.0	0	0	3
County Program Aid (Payable 2012)	2,618	1.4	29	35	30
Community Corrections Funding (2012)	899	0.5	10	14	16
<b>Total Aids</b>	<b>188,372</b>	<b>100.0</b>	<b>2,106</b>	<b>2,108</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	154	95.7	2	5	4
Miscellaneous Credits	7	4.3	0	0	5
<b>Total Property Tax Credits</b>	<b>161</b>	<b>100.0</b>	<b>2</b>	<b>5</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	5,446	68.6	61	51	55
Regular (Renters)	2,455	30.9	27	26	33
Targeting Refund	38	0.5	0	1	1
<b>Total Property Tax Refunds</b>	<b>7,939</b>	<b>100.0</b>	<b>89</b>	<b>78</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$196,472</b>	<b>100.0%</b>	<b>\$2,196</b>	<b>\$2,191</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$41,833	33.7%	\$468	\$445	\$464
City/Town Levy	27,745	22.3	310	320	360
School District Net Tax Capacity Levy	28,699	23.1	321	271	243
School District Referendum Market Value Levy	10,869	8.7	121	103	145
Miscellaneous District Levy	4,789	3.9	54	46	205
State Property Tax Levy	10,374	8.3	116	124	152
<b>Total Levy</b>	<b>\$124,311</b>	<b>100.0%</b>	<b>\$1,390</b>	<b>\$1,309</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>161</b>		<b>2</b>	<b>5</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>124,150</b>		<b>1,388</b>	<b>1,304</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$7,337,483		\$82,022	\$83,305	\$102,625
Referendum Market Valuation	6,825,757		\$76,302	70,132	81,050
Net Tax Capacity (NTC)	81,480		911	876	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>125.710</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.169</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$93,653	51.5%	\$1,047	\$1,025	\$1,307
Sales/Use Tax (Calendar 2012)	40,381	22.2	451	618	781
Motor Vehicle Sales Tax (Calendar 2012)	9,748	5.4	109	108	108
Motor Vehicle Registration Tax (Calendar 2012)	9,857	5.4	110	109	111
Motor Fuels Tax (Calendar 2012)	13,413	7.4	150	173	159
Corporate Income Tax (Calendar 2012)	4,408	2.4	49	105	176
State General Property Tax (Payable 2012)	10,374	5.7	116	124	152
<b>Total State Taxes</b>	<b>\$181,835</b>	<b>100.0%</b>	<b>\$2,033</b>	<b>\$2,262</b>	<b>\$2,793</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 (2011-2012)	\$19,226	49.6%	\$1,272	\$1,092	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	7,309	18.9	483	499	586
Minnesota Family Investment Program	69	0.2	5	8	14
General Assistance	30	0.1	2	5	9
MinnesotaCare	529	1.4	35	4	3
Social Services	3,880	10.0	257	265	257
Miscellaneous	180	0.5	12	20	30
Total	11,997	31.0	794	802	899
Highway Aid (Calendar 2012)					
County Aid	4,055	10.5	268	172	94
Municipal Aid	0	0.0	0	19	28
Township Aid	487	1.3	32	14	7
Total	4,542	11.7	300	205	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,440	6.3	161	170	79
Disparity Reduction Aid (Calendar 2012)	121	0.3	8	4	3
County Program Aid (Payable 2012)	273	0.7	18	38	30
Community Corrections Funding (2012)	145	0.4	10	18	16
<b>Total Aids</b>	<b>38,744</b>	<b>100.0</b>	<b>2,563</b>	<b>2,328</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	299	100.0	20	10	4
Miscellaneous Credits	0	0.0	0	1	5
<b>Total Property Tax Credits</b>	<b>299</b>	<b>100.0</b>	<b>20</b>	<b>10</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	548	67.4	36	29	55
Regular (Renters)	253	31.1	17	23	33
Targeting Refund	11	1.4	1	2	1
<b>Total Property Tax Refunds</b>	<b>813</b>	<b>100.0</b>	<b>54</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$39,856</b>	<b>100.0%</b>	<b>\$2,636</b>	<b>\$2,392</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$10,647	48.1%	\$704	\$506	\$464
City/Town Levy	6,258	28.2	414	331	360
School District Net Tax Capacity Levy	2,288	10.3	151	185	243
School District Referendum Market Value Levy	1,484	6.7	98	110	145
Miscellaneous District Levy	527	2.4	35	22	205
State Property Tax Levy	952	4.3	63	102	152
<b>Total Levy</b>	<b>\$22,157</b>	<b>100.0%</b>	<b>\$1,466</b>	<b>\$1,256</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>299</b>		<b>20</b>	<b>10</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>21,857</b>		<b>1,446</b>	<b>1,246</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,413,130		\$159,620	\$119,916	\$102,625
Referendum Market Valuation	833,535		\$55,135	59,452	81,050
Net Tax Capacity (NTC)	19,539		1,292	1,084	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>100.932</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.178</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$13,441	50.8%	\$889	\$967	\$1,307
Sales/Use Tax (Calendar 2012)	2,746	10.4	182	606	781
Motor Vehicle Sales Tax (Calendar 2012)	1,708	6.5	113	113	108
Motor Vehicle Registration Tax (Calendar 2012)	1,667	6.3	110	114	111
Motor Fuels Tax (Calendar 2012)	2,840	10.7	188	170	159
Corporate Income Tax (Calendar 2012)	3,097	11.7	205	206	176
State General Property Tax (Payable 2012)	952	3.6	63	102	152
<b>Total State Taxes</b>	<b>\$26,450</b>	<b>100.0%</b>	<b>\$1,750</b>	<b>\$2,280</b>	<b>\$2,793</b>

I. Major State Aids/Credits	STEARNS			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$167,690	53.2%	\$1,106	\$1,293	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	70,238	22.3	463	400	586
Minnesota Family Investment Program	1,913	0.6	13	9	14
General Assistance	985	0.3	6	5	9
MinnesotaCare	314	0.1	2	2	3
Social Services	29,331	9.3	193	182	257
Miscellaneous	4,219	1.3	28	18	30
Total	107,000	34.0	706	615	899
Highway Aid (Calendar 2012)					
County Aid	11,459	3.6	76	73	94
Municipal Aid	3,775	1.2	25	23	28
Township Aid	704	0.2	5	4	7
Total	15,938	5.1	105	100	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	15,494	4.9	102	51	79
Disparity Reduction Aid (Calendar 2012)	110	0.0	1	0	3
County Program Aid (Payable 2012)	6,360	2.0	42	35	30
Community Corrections Funding (2012)	2,399	0.8	16	14	16
<b>Total Aids</b>	<b>314,991</b>	<b>100.0</b>	<b>2,078</b>	<b>2,108</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	937	99.3	6	5	4
Miscellaneous Credits	7	0.7	0	0	5
<b>Total Property Tax Credits</b>	<b>944</b>	<b>100.0</b>	<b>6</b>	<b>5</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	6,660	57.6	44	51	55
Regular (Renters)	4,842	41.9	32	26	33
Targeting Refund	55	0.5	0	1	1
<b>Total Property Tax Refunds</b>	<b>11,557</b>	<b>100.0</b>	<b>76</b>	<b>78</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$327,493</b>	<b>100.0%</b>	<b>\$2,160</b>	<b>\$2,191</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$68,939	36.0%	\$455	\$445	\$464
City/Town Levy	48,028	25.1	317	320	360
School District Net Tax Capacity Levy	30,496	15.9	201	271	243
School District Referendum Market Value Levy	14,242	7.4	94	103	145
Miscellaneous District Levy	8,641	4.5	57	46	205
State Property Tax Levy	21,147	11.0	140	124	152
<b>Total Levy</b>	<b>\$191,492</b>	<b>100.0%</b>	<b>\$1,263</b>	<b>\$1,309</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>944</b>		<b>6</b>	<b>5</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>190,548</b>		<b>1,257</b>	<b>1,304</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$12,431,017		\$82,004	\$83,305	\$102,625
Referendum Market Valuation	9,908,470		\$65,363	70,132	81,050
Net Tax Capacity (NTC)	129,011		851	876	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>119.283</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.166</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$151,080	40.2%	\$997	\$1,025	\$1,307
Sales/Use Tax (Calendar 2012)	118,717	31.6	783	618	781
Motor Vehicle Sales Tax (Calendar 2012)	16,450	4.4	109	108	108
Motor Vehicle Registration Tax (Calendar 2012)	16,606	4.4	110	109	111
Motor Fuels Tax (Calendar 2012)	27,261	7.3	180	173	159
Corporate Income Tax (Calendar 2012)	24,431	6.5	161	105	176
State General Property Tax (Payable 2012)	21,147	5.6	140	124	152
<b>Total State Taxes</b>	<b>\$375,691</b>	<b>100.0%</b>	<b>\$2,478</b>	<b>\$2,262</b>	<b>\$2,793</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 (2011-2012)	\$49,231	54.2%	\$1,356	\$1,208	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	18,003	19.8	496	463	586
Minnesota Family Investment Program	486	0.5	13	9	14
General Assistance	214	0.2	6	4	9
MinnesotaCare	41	0.0	1	2	3
Social Services	9,495	10.4	262	261	257
Miscellaneous	819	0.9	23	21	30
Total	29,057	32.0	800	761	899
Highway Aid (Calendar 2012)					
County Aid	4,899	5.4	135	120	94
Municipal Aid	1,094	1.2	30	26	28
Township Aid	296	0.3	8	11	7
Total	6,289	6.9	173	157	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	4,087	4.5	113	113	79
Disparity Reduction Aid (Calendar 2012)	66	0.1	2	4	3
County Program Aid (Payable 2012)	1,569	1.7	43	41	30
Community Corrections Funding (2012)	582	0.6	16	15	16
<b>Total Aids</b>	<b>90,882</b>	<b>100.0</b>	<b>2,504</b>	<b>2,299</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	224	100.0	6	7	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>224</b>	<b>100.0</b>	<b>6</b>	<b>7</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,649	60.5	45	38	55
Regular (Renters)	1,057	38.8	29	25	33
Targeting Refund	19	0.7	1	1	1
<b>Total Property Tax Refunds</b>	<b>2,724</b>	<b>100.0</b>	<b>75</b>	<b>64</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$93,830</b>	<b>100.0%</b>	<b>\$2,585</b>	<b>\$2,370</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$19,258	41.6%	\$531	\$475	\$464
City/Town Levy	12,360	26.7	341	346	360
School District Net Tax Capacity Levy	6,645	14.4	183	214	243
School District Referendum Market Value Levy	3,834	8.3	106	121	145
Miscellaneous District Levy	585	1.3	16	28	205
State Property Tax Levy	3,601	7.8	99	108	152
<b>Total Levy</b>	<b>\$46,282</b>	<b>100.0%</b>	<b>\$1,275</b>	<b>\$1,292</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>224</b>		<b>6</b>	<b>7</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>46,058</b>		<b>1,269</b>	<b>1,285</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$3,233,639		\$89,083	\$96,647	\$102,625
Referendum Market Valuation	2,266,763		\$62,447	67,943	81,050
Net Tax Capacity (NTC)	30,577		842	936	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>127.048</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.169</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$37,636	41.1%	\$1,037	\$1,089	\$1,307
Sales/Use Tax (Calendar 2012)	27,209	29.7	750	598	781
Motor Vehicle Sales Tax (Calendar 2012)	4,084	4.5	113	109	108
Motor Vehicle Registration Tax (Calendar 2012)	4,053	4.4	112	109	111
Motor Fuels Tax (Calendar 2012)	7,629	8.3	210	171	159
Corporate Income Tax (Calendar 2012)	7,336	8.0	202	121	176
State General Property Tax (Payable 2012)	3,601	3.9	99	108	152
<b>Total State Taxes</b>	<b>\$91,548</b>	<b>100.0%</b>	<b>\$2,522</b>	<b>\$2,305</b>	<b>\$2,793</b>

I. Major State Aids/Credits	STEVENSON			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$10,955	44.0%	\$1,123	\$1,182	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	4,648	18.7	477	628	586
Minnesota Family Investment Program	35	0.1	4	9	14
General Assistance	30	0.1	3	7	9
MinnesotaCare	11	0.0	1	2	3
Social Services	2,416	9.7	248	273	257
Miscellaneous	189	0.8	19	23	30
Total	7,329	29.5	752	943	899
Highway Aid (Calendar 2012)					
County Aid	2,576	10.3	264	181	94
Municipal Aid	237	1.0	24	25	28
Township Aid	257	1.0	26	20	7
Total	3,070	12.3	315	226	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,539	10.2	260	114	79
Disparity Reduction Aid (Calendar 2012)	111	0.4	11	1	3
County Program Aid (Payable 2012)	772	3.1	79	33	30
Community Corrections Funding (2012)	126	0.5	13	17	16
<b>Total Aids</b>	<b>24,902</b>	<b>100.0</b>	<b>2,554</b>	<b>2,519</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	146	100.0	15	11	4
Miscellaneous Credits	0	0.0	0	26	5
<b>Total Property Tax Credits</b>	<b>146</b>	<b>100.0</b>	<b>15</b>	<b>38</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	177	51.9	18	31	55
Regular (Renters)	159	46.6	16	22	33
Targeting Refund	5	1.5	1	2	1
<b>Total Property Tax Refunds</b>	<b>341</b>	<b>100.0</b>	<b>35</b>	<b>54</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$25,389</b>	<b>100.0%</b>	<b>\$2,604</b>	<b>\$2,610</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$5,872	42.3%	\$602	\$570	\$464
City/Town Levy	2,634	19.0	270	282	360
School District Net Tax Capacity Levy	2,807	20.2	288	221	243
School District Referendum Market Value Levy	1,280	9.2	131	103	145
Miscellaneous District Levy	475	3.4	49	53	205
State Property Tax Levy	819	5.9	84	124	152
<b>Total Levy</b>	<b>\$13,888</b>	<b>100.0%</b>	<b>\$1,424</b>	<b>\$1,353</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>146</b>		<b>15</b>	<b>38</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>13,741</b>		<b>1,409</b>	<b>1,315</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,434,118		\$147,074	\$132,819	\$102,625
Referendum Market Valuation	417,016		\$42,766	66,145	81,050
Net Tax Capacity (NTC)	12,067		1,238	1,246	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>97.237</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.320</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$11,694	46.7%	\$1,199	\$957	\$1,307
Sales/Use Tax (Calendar 2012)	7,295	29.1	748	649	781
Motor Vehicle Sales Tax (Calendar 2012)	1,166	4.7	120	113	108
Motor Vehicle Registration Tax (Calendar 2012)	1,261	5.0	129	113	111
Motor Fuels Tax (Calendar 2012)	1,496	6.0	153	209	159
Corporate Income Tax (Calendar 2012)	1,324	5.3	136	104	176
State General Property Tax (Payable 2012)	819	3.3	84	124	152
<b>Total State Taxes</b>	<b>\$25,054</b>	<b>100.0%</b>	<b>\$2,569</b>	<b>\$2,269</b>	<b>\$2,793</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 (2011-2012)	\$12,585	42.4%	\$1,310	\$1,358	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	7,138	24.1	743	740	586
Minnesota Family Investment Program	65	0.2	7	7	14
General Assistance	55	0.2	6	3	9
MinnesotaCare	32	0.1	3	3	3
Social Services	3,389	11.4	353	326	257
Miscellaneous	214	0.7	22	20	30
Total	10,893	36.8	1,134	1,100	899
Highway Aid (Calendar 2012)					
County Aid	2,925	9.9	304	338	94
Municipal Aid	0	0.0	0	5	28
Township Aid	668	2.3	70	62	7
Total	3,593	12.1	374	405	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,973	6.6	205	200	79
Disparity Reduction Aid (Calendar 2012)	49	0.2	5	14	3
County Program Aid (Payable 2012)	385	1.3	40	35	30
Community Corrections Funding (2012)	193	0.7	20	17	16
<b>Total Aids</b>	<b>29,671</b>	<b>100.0</b>	<b>3,088</b>	<b>3,129</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	194	100.0	20	21	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>194</b>	<b>100.0</b>	<b>20</b>	<b>21</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	127	42.1	13	17	55
Regular (Renters)	174	57.6	18	17	33
Targeting Refund	1	0.3	0	1	1
<b>Total Property Tax Refunds</b>	<b>302</b>	<b>100.0</b>	<b>31</b>	<b>34</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$30,167</b>	<b>100.0%</b>	<b>\$3,139</b>	<b>\$3,184</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$8,133	46.6%	\$846	\$742	\$464
City/Town Levy	4,785	27.4	498	395	360
School District Net Tax Capacity Levy	1,698	9.7	177	204	243
School District Referendum Market Value Levy	979	5.6	102	115	145
Miscellaneous District Levy	246	1.4	26	38	205
State Property Tax Levy	1,603	9.2	167	91	152
<b>Total Levy</b>	<b>\$17,444</b>	<b>100.0%</b>	<b>\$1,815</b>	<b>\$1,585</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>194</b>		<b>20</b>	<b>21</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>17,250</b>		<b>1,795</b>	<b>1,564</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,904,962		\$198,248	\$188,070	\$102,625
Referendum Market Valuation	484,930		\$50,466	42,689	81,050
Net Tax Capacity (NTC)	16,642		1,732	1,539	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>88.822</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.218</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$10,354	43.2%	\$1,078	\$1,134	\$1,307
Sales/Use Tax (Calendar 2012)	4,857	20.3	505	461	781
Motor Vehicle Sales Tax (Calendar 2012)	1,321	5.5	137	135	108
Motor Vehicle Registration Tax (Calendar 2012)	1,337	5.6	139	139	111
Motor Fuels Tax (Calendar 2012)	1,931	8.1	201	203	159
Corporate Income Tax (Calendar 2012)	2,574	10.7	268	243	176
State General Property Tax (Payable 2012)	1,603	6.7	167	91	152
<b>Total State Taxes</b>	<b>\$23,976</b>	<b>100.0%</b>	<b>\$2,495</b>	<b>\$2,407</b>	<b>\$2,793</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 (2011-2012)	\$30,304	46.7%	\$1,236	\$1,280	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	17,911	27.6	730	708	586
Minnesota Family Investment Program	159	0.2	6	11	14
General Assistance	125	0.2	5	6	9
MinnesotaCare	101	0.2	4	4	3
Social Services	7,006	10.8	286	259	257
Miscellaneous	584	0.9	24	26	30
Total	25,886	39.9	1,055	1,014	899
Highway Aid (Calendar 2012)					
County Aid	3,704	5.7	151	142	94
Municipal Aid	0	0.0	0	10	28
Township Aid	535	0.8	22	14	7
Total	4,238	6.5	173	166	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,498	3.9	102	80	79
Disparity Reduction Aid (Calendar 2012)	157	0.2	6	2	3
County Program Aid (Payable 2012)	1,202	1.9	49	26	30
Community Corrections Funding (2012)	562	0.9	23	17	16
<b>Total Aids</b>	<b>64,848</b>	<b>100.0</b>	<b>2,644</b>	<b>2,585</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	662	100.0	27	13	4
Miscellaneous Credits	0	0.0	0	7	5
<b>Total Property Tax Credits</b>	<b>662</b>	<b>100.0</b>	<b>27</b>	<b>20</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	697	71.0	28	36	55
Regular (Renters)	273	27.8	11	23	33
Targeting Refund	10	1.0	0	1	1
<b>Total Property Tax Refunds</b>	<b>981</b>	<b>100.0</b>	<b>40</b>	<b>60</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$66,491</b>	<b>100.0%</b>	<b>\$2,711</b>	<b>\$2,665</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$11,999	47.3%	\$489	\$557	\$464
City/Town Levy	5,502	21.7	224	331	360
School District Net Tax Capacity Levy	4,345	17.1	177	235	243
School District Referendum Market Value Levy	1,747	6.9	71	74	145
Miscellaneous District Levy	273	1.1	11	28	205
State Property Tax Levy	1,481	5.8	60	183	152
<b>Total Levy</b>	<b>\$25,347</b>	<b>100.0%</b>	<b>\$1,033</b>	<b>\$1,408</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>662</b>		<b>27</b>	<b>20</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>24,685</b>		<b>1,006</b>	<b>1,388</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,294,208		\$93,542	\$143,964	\$102,625
Referendum Market Valuation	1,113,645		\$45,407	73,941	81,050
Net Tax Capacity (NTC)	19,026		776	1,423	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>116.259</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.157</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$13,706	42.6%	\$559	\$714	\$1,307
Sales/Use Tax (Calendar 2012)	4,950	15.4	202	622	781
Motor Vehicle Sales Tax (Calendar 2012)	2,543	7.9	104	114	108
Motor Vehicle Registration Tax (Calendar 2012)	2,262	7.0	92	108	111
Motor Fuels Tax (Calendar 2012)	4,563	14.2	186	201	159
Corporate Income Tax (Calendar 2012)	2,678	8.3	109	85	176
State General Property Tax (Payable 2012)	1,481	4.6	60	183	152
<b>Total State Taxes</b>	<b>\$32,184</b>	<b>100.0%</b>	<b>\$1,312</b>	<b>\$2,026</b>	<b>\$2,793</b>

	TRAVERSE			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 (2011-2012)	\$5,412	39.0%	\$1,559	\$1,182	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	3,167	22.8	912	628	586
Minnesota Family Investment Program	48	0.3	14	9	14
General Assistance	36	0.3	10	7	9
MinnesotaCare	27	0.2	8	2	3
Social Services	965	6.9	278	273	257
Miscellaneous	50	0.4	14	23	30
Total	4,292	30.9	1,237	943	899
Highway Aid (Calendar 2012)					
County Aid	2,679	19.3	772	181	94
Municipal Aid	0	0.0	0	25	28
Township Aid	270	1.9	78	20	7
Total	2,949	21.2	850	226	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	952	6.9	274	114	79
Disparity Reduction Aid (Calendar 2012)	40	0.3	12	1	3
County Program Aid (Payable 2012)	124	0.9	36	33	30
Community Corrections Funding (2012)	121	0.9	35	17	16
<b>Total Aids</b>	<b>13,889</b>	<b>100.0</b>	<b>4,001</b>	<b>2,519</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	95	97.9	27	11	4
Miscellaneous Credits	2	2.1	1	26	5
<b>Total Property Tax Credits</b>	<b>97</b>	<b>100.0</b>	<b>28</b>	<b>38</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	61	53.5	18	31	55
Regular (Renters)	41	36.0	12	22	33
Targeting Refund	12	10.5	3	2	1
<b>Total Property Tax Refunds</b>	<b>114</b>	<b>100.0</b>	<b>33</b>	<b>54</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$14,099</b>	<b>100.0%</b>	<b>\$4,062</b>	<b>\$2,610</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$4,697	56.1%	\$1,353	\$570	\$464
City/Town Levy	1,456	17.4	419	282	360
School District Net Tax Capacity Levy	525	6.3	151	221	243
School District Referendum Market Value Levy	602	7.2	173	103	145
Miscellaneous District Levy	697	8.3	201	53	205
State Property Tax Levy	391	4.7	113	124	152
<b>Total Levy</b>	<b>\$8,368</b>	<b>100.0%</b>	<b>\$2,411</b>	<b>\$1,353</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>97</b>		<b>28</b>	<b>38</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>8,271</b>		<b>2,383</b>	<b>1,315</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,206,548		\$347,608	\$132,819	\$102,625
Referendum Market Valuation	134,554		\$38,765	66,145	81,050
Net Tax Capacity (NTC)	10,351		2,982	1,246	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>71.244</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.448</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$3,847	51.3%	\$1,108	\$957	\$1,307
Sales/Use Tax (Calendar 2012)	1,204	16.0	347	649	781
Motor Vehicle Sales Tax (Calendar 2012)	483	6.4	139	113	108
Motor Vehicle Registration Tax (Calendar 2012)	514	6.8	148	113	111
Motor Fuels Tax (Calendar 2012)	701	9.3	202	209	159
Corporate Income Tax (Calendar 2012)	365	4.9	105	104	176
State General Property Tax (Payable 2012)	391	5.2	113	124	152
<b>Total State Taxes</b>	<b>\$7,505</b>	<b>100.0%</b>	<b>\$2,162</b>	<b>\$2,269</b>	<b>\$2,793</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 (2011-2012)	\$23,202	48.2%	\$1,080	\$1,208	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	9,374	19.5	436	463	586
Minnesota Family Investment Program	90	0.2	4	9	14
General Assistance	65	0.1	3	4	9
MinnesotaCare	30	0.1	1	2	3
Social Services	4,840	10.1	225	261	257
Miscellaneous	307	0.6	14	21	30
Total	14,707	30.6	685	761	899
Highway Aid (Calendar 2012)					
County Aid	6,181	12.8	288	120	94
Municipal Aid	213	0.4	10	26	28
Township Aid	176	0.4	8	11	7
Total	6,570	13.7	306	157	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,366	4.9	110	113	79
Disparity Reduction Aid (Calendar 2012)	42	0.1	2	4	3
County Program Aid (Payable 2012)	842	1.8	39	41	30
Community Corrections Funding (2012)	374	0.8	17	15	16
<b>Total Aids</b>	<b>48,103</b>	<b>100.0</b>	<b>2,239</b>	<b>2,299</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	261	100.0	12	7	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>261</b>	<b>100.0</b>	<b>12</b>	<b>7</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,187	74.9	55	38	55
Regular (Renters)	391	24.7	18	25	33
Targeting Refund	7	0.4	0	1	1
<b>Total Property Tax Refunds</b>	<b>1,584</b>	<b>100.0</b>	<b>74</b>	<b>64</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$49,948</b>	<b>100.0%</b>	<b>\$2,325</b>	<b>\$2,370</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$11,300	41.1%	\$526	\$475	\$464
City/Town Levy	7,647	27.8	356	346	360
School District Net Tax Capacity Levy	3,594	13.1	167	214	243
School District Referendum Market Value Levy	2,449	8.9	114	121	145
Miscellaneous District Levy	1,030	3.7	48	28	205
State Property Tax Levy	1,499	5.4	70	108	152
<b>Total Levy</b>	<b>\$27,518</b>	<b>100.0%</b>	<b>\$1,281</b>	<b>\$1,292</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>261</b>		<b>12</b>	<b>7</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>27,256</b>		<b>1,269</b>	<b>1,285</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,572,220		\$119,738	\$96,647	\$102,625
Referendum Market Valuation	1,538,536		\$71,620	67,943	81,050
Net Tax Capacity (NTC)	22,348		1,040	936	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>105.093</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.165</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$21,041	52.2%	\$979	\$1,089	\$1,307
Sales/Use Tax (Calendar 2012)	6,419	15.9	299	598	781
Motor Vehicle Sales Tax (Calendar 2012)	2,838	7.0	132	109	108
Motor Vehicle Registration Tax (Calendar 2012)	2,802	7.0	130	109	111
Motor Fuels Tax (Calendar 2012)	3,210	8.0	149	171	159
Corporate Income Tax (Calendar 2012)	2,468	6.1	115	121	176
State General Property Tax (Payable 2012)	1,499	3.7	70	108	152
<b>Total State Taxes</b>	<b>\$40,277</b>	<b>100.0%</b>	<b>\$1,875</b>	<b>\$2,305</b>	<b>\$2,793</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 (2011-2012)	\$19,428	45.3%	\$1,410	\$1,280	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	12,772	29.8	927	708	586
Minnesota Family Investment Program	210	0.5	15	11	14
General Assistance	113	0.3	8	6	9
MinnesotaCare	61	0.1	4	4	3
Social Services	4,082	9.5	296	259	257
Miscellaneous	423	1.0	31	26	30
Total	17,661	41.2	1,282	1,014	899
Highway Aid (Calendar 2012)					
County Aid	2,579	6.0	187	142	94
Municipal Aid	0	0.0	0	10	28
Township Aid	273	0.6	20	14	7
Total	2,852	6.7	207	166	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,782	4.2	129	80	79
Disparity Reduction Aid (Calendar 2012)	94	0.2	7	2	3
County Program Aid (Payable 2012)	791	1.8	57	26	30
Community Corrections Funding (2012)	259	0.6	19	17	16
<b>Total Aids</b>	<b>42,868</b>	<b>100.0</b>	<b>3,111</b>	<b>2,585</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	246	100.0	18	13	4
Miscellaneous Credits	0	0.0	0	7	5
<b>Total Property Tax Credits</b>	<b>246</b>	<b>100.0</b>	<b>18</b>	<b>20</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	537	55.5	39	36	55
Regular (Renters)	408	42.2	30	23	33
Targeting Refund	22	2.3	2	1	1
<b>Total Property Tax Refunds</b>	<b>967</b>	<b>100.0</b>	<b>70</b>	<b>60</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$44,081</b>	<b>100.0%</b>	<b>\$3,199</b>	<b>\$2,665</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$7,850	55.9%	\$570	\$557	\$464
City/Town Levy	2,430	17.3	176	331	360
School District Net Tax Capacity Levy	1,738	12.4	126	235	243
School District Referendum Market Value Levy	834	5.9	61	74	145
Miscellaneous District Levy	142	1.0	10	28	205
State Property Tax Levy	1,048	7.5	76	183	152
<b>Total Levy</b>	<b>\$14,043</b>	<b>100.0%</b>	<b>\$1,019</b>	<b>\$1,408</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>246</b>		<b>18</b>	<b>20</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>13,796</b>		<b>1,001</b>	<b>1,388</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,015,991		\$73,740	\$143,964	\$102,625
Referendum Market Valuation	584,476		\$42,421	73,941	81,050
Net Tax Capacity (NTC)	8,965		651	1,423	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>135.651</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.143</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$7,869	33.3%	\$571	\$714	\$1,307
Sales/Use Tax (Calendar 2012)	8,386	35.5	609	622	781
Motor Vehicle Sales Tax (Calendar 2012)	1,644	7.0	119	114	108
Motor Vehicle Registration Tax (Calendar 2012)	1,479	6.3	107	108	111
Motor Fuels Tax (Calendar 2012)	2,286	9.7	166	201	159
Corporate Income Tax (Calendar 2012)	908	3.8	66	85	176
State General Property Tax (Payable 2012)	1,048	4.4	76	183	152
<b>Total State Taxes</b>	<b>\$23,620</b>	<b>100.0%</b>	<b>\$1,714</b>	<b>\$2,026</b>	<b>\$2,793</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 (2011-2012)	\$23,601	50.7%	\$1,227	\$1,092	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	9,999	21.5	520	499	586
Minnesota Family Investment Program	150	0.3	8	8	14
General Assistance	88	0.2	5	5	9
MinnesotaCare	60	0.1	3	4	3
Social Services	4,316	9.3	224	265	257
Miscellaneous	417	0.9	22	20	30
Total	15,030	32.3	782	802	899
Highway Aid (Calendar 2012)					
County Aid	2,902	6.2	151	172	94
Municipal Aid	344	0.7	18	19	28
Township Aid	200	0.4	10	14	7
Total	3,446	7.4	179	205	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	3,366	7.2	175	170	79
Disparity Reduction Aid (Calendar 2012)	27	0.1	1	4	3
County Program Aid (Payable 2012)	820	1.8	43	38	30
Community Corrections Funding (2012)	301	0.6	16	18	16
<b>Total Aids</b>	<b>46,590</b>	<b>100.0</b>	<b>2,423</b>	<b>2,328</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	209	63.0	11	10	4
Miscellaneous Credits	123	37.0	6	1	5
<b>Total Property Tax Credits</b>	<b>332</b>	<b>100.0</b>	<b>17</b>	<b>10</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	661	51.6	34	29	55
Regular (Renters)	437	34.1	23	23	33
Targeting Refund	182	14.2	9	2	1
<b>Total Property Tax Refunds</b>	<b>1,280</b>	<b>100.0</b>	<b>67</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$48,203</b>	<b>100.0%</b>	<b>\$2,507</b>	<b>\$2,392</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$10,780	44.5%	\$561	\$506	\$464
City/Town Levy	5,758	23.8	299	331	360
School District Net Tax Capacity Levy	3,289	13.6	171	185	243
School District Referendum Market Value Levy	2,368	9.8	123	110	145
Miscellaneous District Levy	436	1.8	23	22	205
State Property Tax Levy	1,612	6.6	84	102	152
<b>Total Levy</b>	<b>\$24,242</b>	<b>100.0%</b>	<b>\$1,261</b>	<b>\$1,256</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>332</b>		<b>17</b>	<b>10</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>23,910</b>		<b>1,243</b>	<b>1,246</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,236,728		\$116,321	\$119,916	\$102,625
Referendum Market Valuation	1,085,176		\$56,434	59,452	81,050
Net Tax Capacity (NTC)	19,441		1,011	1,084	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>103.395</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.233</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$16,493	50.7%	\$858	\$967	\$1,307
Sales/Use Tax (Calendar 2012)	5,942	18.3	309	606	781
Motor Vehicle Sales Tax (Calendar 2012)	2,162	6.6	112	113	108
Motor Vehicle Registration Tax (Calendar 2012)	2,133	6.6	111	114	111
Motor Fuels Tax (Calendar 2012)	3,043	9.4	158	170	159
Corporate Income Tax (Calendar 2012)	1,132	3.5	59	206	176
State General Property Tax (Payable 2012)	1,612	5.0	84	102	152
<b>Total State Taxes</b>	<b>\$32,516</b>	<b>100.0%</b>	<b>\$1,691</b>	<b>\$2,280</b>	<b>\$2,793</b>

I. Major State Aids/Credits	WASHINGTON			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$325,325	69.9%	\$1,337	\$1,325	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	67,871	14.6	279	602	586
Minnesota Family Investment Program	1,219	0.3	5	16	14
General Assistance	573	0.1	2	12	9
MinnesotaCare	454	0.1	2	4	3
Social Services	39,162	8.4	161	253	257
Miscellaneous	2,236	0.5	9	37	30
Total	111,516	24.0	458	924	899
Highway Aid (Calendar 2012)					
County Aid	11,615	2.5	48	41	94
Municipal Aid	7,652	1.6	31	34	28
Township Aid	83	0.0	0	0	7
Total	19,351	4.2	80	75	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,436	0.3	6	46	79
Disparity Reduction Aid (Calendar 2012)	1	0.0	0	0	3
County Program Aid (Payable 2012)	5,507	1.2	23	23	30
Community Corrections Funding (2012)	2,267	0.5	9	14	16
<b>Total Aids</b>	<b>465,402</b>	<b>100.0</b>	<b>1,913</b>	<b>2,407</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	185	87.7	1	0	4
Miscellaneous Credits	26	12.3	0	0	5
<b>Total Property Tax Credits</b>	<b>211</b>	<b>100.0</b>	<b>1</b>	<b>1</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	14,134	69.8	58	70	55
Regular (Renters)	6,045	29.9	25	41	33
Targeting Refund	66	0.3	0	0	1
<b>Total Property Tax Refunds</b>	<b>20,245</b>	<b>100.0</b>	<b>83</b>	<b>111</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$485,858</b>	<b>100.0%</b>	<b>\$1,997</b>	<b>\$2,519</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$77,572	21.0%	\$319	\$417	\$464
City/Town Levy	88,389	23.9	363	401	360
School District Net Tax Capacity Levy	71,182	19.3	293	265	243
School District Referendum Market Value Levy	44,592	12.1	183	188	145
Miscellaneous District Levy	55,698	15.1	229	344	205
State Property Tax Levy	31,956	8.7	131	181	152
<b>Total Levy</b>	<b>\$369,389</b>	<b>100.0%</b>	<b>\$1,518</b>	<b>\$1,795</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>211</b>		<b>1</b>	<b>1</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>369,178</b>		<b>1,517</b>	<b>1,794</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$25,048,899		\$102,949	\$96,782	\$102,625
Referendum Market Valuation	24,314,804		\$99,932	95,208	81,050
Net Tax Capacity (NTC)	274,106		1,127	1,118	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>106.065</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.192</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$422,871	58.7%	\$1,738	\$1,602	\$1,307
Sales/Use Tax (Calendar 2012)	140,223	19.5	576	923	781
Motor Vehicle Sales Tax (Calendar 2012)	28,151	3.9	116	104	108
Motor Vehicle Registration Tax (Calendar 2012)	30,770	4.3	126	111	111
Motor Fuels Tax (Calendar 2012)	33,593	4.7	138	138	159
Corporate Income Tax (Calendar 2012)	32,938	4.6	135	222	176
State General Property Tax (Payable 2012)	31,956	4.4	131	181	152
<b>Total State Taxes</b>	<b>\$720,502</b>	<b>100.0%</b>	<b>\$2,961</b>	<b>\$3,280</b>	<b>\$2,793</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 (2011-2012)	\$15,324	46.7%	\$1,370	\$1,092	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	6,802	20.7	608	499	586
Minnesota Family Investment Program	81	0.2	7	8	14
General Assistance	37	0.1	3	5	9
MinnesotaCare	16	0.0	1	4	3
Social Services	3,452	10.5	309	265	257
Miscellaneous	155	0.5	14	20	30
Total	10,543	32.1	942	802	899
Highway Aid (Calendar 2012)					
County Aid	3,320	10.1	297	172	94
Municipal Aid	0	0.0	0	19	28
Township Aid	261	0.8	23	14	7
Total	3,581	10.9	320	205	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,528	7.7	226	170	79
Disparity Reduction Aid (Calendar 2012)	11	0.0	1	4	3
County Program Aid (Payable 2012)	628	1.9	56	38	30
Community Corrections Funding (2012)	221	0.7	20	18	16
<b>Total Aids</b>	<b>32,835</b>	<b>100.0</b>	<b>2,935</b>	<b>2,328</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	157	100.0	14	10	4
Miscellaneous Credits	0	0.0	0	1	5
<b>Total Property Tax Credits</b>	<b>157</b>	<b>100.0</b>	<b>14</b>	<b>10</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	177	51.5	16	29	55
Regular (Renters)	167	48.5	15	23	33
Targeting Refund	1	0.3	0	2	1
<b>Total Property Tax Refunds</b>	<b>344</b>	<b>100.0</b>	<b>31</b>	<b>53</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$33,337</b>	<b>100.0%</b>	<b>\$2,980</b>	<b>\$2,392</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$7,133	52.1%	\$638	\$506	\$464
City/Town Levy	2,689	19.6	240	331	360
School District Net Tax Capacity Levy	1,953	14.3	175	185	243
School District Referendum Market Value Levy	1,029	7.5	92	110	145
Miscellaneous District Levy	201	1.5	18	22	205
State Property Tax Levy	699	5.1	62	102	152
<b>Total Levy</b>	<b>\$13,704</b>	<b>100.0%</b>	<b>\$1,225</b>	<b>\$1,256</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>157</b>		<b>14</b>	<b>10</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>13,547</b>		<b>1,211</b>	<b>1,246</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,555,332		\$139,018	\$119,916	\$102,625
Referendum Market Valuation	433,898		\$38,782	59,452	81,050
Net Tax Capacity (NTC)	12,838		1,147	1,084	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>93.288</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.237</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$9,073	45.2%	\$811	\$967	\$1,307
Sales/Use Tax (Calendar 2012)	3,805	19.0	340	606	781
Motor Vehicle Sales Tax (Calendar 2012)	1,313	6.5	117	113	108
Motor Vehicle Registration Tax (Calendar 2012)	1,258	6.3	112	114	111
Motor Fuels Tax (Calendar 2012)	2,549	12.7	228	170	159
Corporate Income Tax (Calendar 2012)	1,372	6.8	123	206	176
State General Property Tax (Payable 2012)	699	3.5	62	102	152
<b>Total State Taxes</b>	<b>\$20,069</b>	<b>100.0%</b>	<b>\$1,794</b>	<b>\$2,280</b>	<b>\$2,793</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 (2011-2012)	\$8,674	39.1%	\$1,317	\$1,182	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	5,406	24.4	821	628	586
Minnesota Family Investment Program	49	0.2	7	9	14
General Assistance	59	0.3	9	7	9
MinnesotaCare	7	0.0	1	2	3
Social Services	2,466	11.1	374	273	257
Miscellaneous	133	0.6	20	23	30
Total	8,119	36.6	1,233	943	899
Highway Aid (Calendar 2012)					
County Aid	3,127	14.1	475	181	94
Municipal Aid	0	0.0	0	25	28
Township Aid	518	2.3	79	20	7
Total	3,645	16.4	553	226	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,424	6.4	216	114	79
Disparity Reduction Aid (Calendar 2012)	24	0.1	4	1	3
County Program Aid (Payable 2012)	98	0.4	15	33	30
Community Corrections Funding (2012)	211	1.0	32	17	16
<b>Total Aids</b>	<b>22,195</b>	<b>100.0</b>	<b>3,370</b>	<b>2,519</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	112	29.6	17	11	4
Miscellaneous Credits	267	70.6	41	26	5
<b>Total Property Tax Credits</b>	<b>378</b>	<b>100.0</b>	<b>57</b>	<b>38</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	91	46.9	14	31	55
Regular (Renters)	93	47.9	14	22	33
Targeting Refund	10	5.2	2	2	1
<b>Total Property Tax Refunds</b>	<b>194</b>	<b>100.0</b>	<b>29</b>	<b>54</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$22,767</b>	<b>100.0%</b>	<b>\$3,457</b>	<b>\$2,610</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$6,504	58.1%	\$988	\$570	\$464
City/Town Levy	1,965	17.6	298	282	360
School District Net Tax Capacity Levy	1,063	9.5	161	221	243
School District Referendum Market Value Levy	750	6.7	114	103	145
Miscellaneous District Levy	452	4.0	69	53	205
State Property Tax Levy	456	4.1	69	124	152
<b>Total Levy</b>	<b>\$11,189</b>	<b>100.0%</b>	<b>\$1,699</b>	<b>\$1,353</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>378</b>		<b>57</b>	<b>38</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>10,811</b>		<b>1,642</b>	<b>1,315</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$1,492,635		\$226,638	\$132,819	\$102,625
Referendum Market Valuation	278,941		\$42,354	66,145	81,050
Net Tax Capacity (NTC)	12,875		1,955	1,246	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>77.546</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.269</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$8,449	54.7%	\$1,283	\$957	\$1,307
Sales/Use Tax (Calendar 2012)	1,655	10.7	251	649	781
Motor Vehicle Sales Tax (Calendar 2012)	891	5.8	135	113	108
Motor Vehicle Registration Tax (Calendar 2012)	914	5.9	139	113	111
Motor Fuels Tax (Calendar 2012)	2,482	16.1	377	209	159
Corporate Income Tax (Calendar 2012)	597	3.9	91	104	176
State General Property Tax (Payable 2012)	456	3.0	69	124	152
<b>Total State Taxes</b>	<b>\$15,443</b>	<b>100.0%</b>	<b>\$2,345</b>	<b>\$2,269</b>	<b>\$2,793</b>

I. Major State Aids/Credits	WINONA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$46,140	43.8%	\$895	\$1,208	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	22,213	21.1	431	463	586
Minnesota Family Investment Program	352	0.3	7	9	14
General Assistance	263	0.2	5	4	9
MinnesotaCare	136	0.1	3	2	3
Social Services	14,333	13.6	278	261	257
Miscellaneous	1,220	1.2	24	21	30
Total	38,517	36.6	747	761	899
Highway Aid (Calendar 2012)					
County Aid	5,007	4.8	97	120	94
Municipal Aid	960	0.9	19	26	28
Township Aid	365	0.3	7	11	7
Total	6,331	6.0	123	157	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	10,810	10.3	210	113	79
Disparity Reduction Aid (Calendar 2012)	97	0.1	2	4	3
County Program Aid (Payable 2012)	2,483	2.4	48	41	30
Community Corrections Funding (2012)	873	0.8	17	15	16
<b>Total Aids</b>	<b>105,252</b>	<b>100.0</b>	<b>2,041</b>	<b>2,299</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	305	83.3	6	7	4
Miscellaneous Credits	61	16.7	1	0	5
<b>Total Property Tax Credits</b>	<b>366</b>	<b>100.0</b>	<b>7</b>	<b>7</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	1,658	61.4	32	38	55
Regular (Renters)	1,024	37.9	20	25	33
Targeting Refund	20	0.7	0	1	1
<b>Total Property Tax Refunds</b>	<b>2,702</b>	<b>100.0</b>	<b>52</b>	<b>64</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$108,321</b>	<b>100.0%</b>	<b>\$2,101</b>	<b>\$2,370</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$16,931	34.5%	\$328	\$475	\$464
City/Town Levy	12,128	24.7	235	346	360
School District Net Tax Capacity Levy	6,884	14.0	134	214	243
School District Referendum Market Value Levy	7,907	16.1	153	121	145
Miscellaneous District Levy	651	1.3	13	28	205
State Property Tax Levy	4,638	9.4	90	108	152
<b>Total Levy</b>	<b>\$49,140</b>	<b>100.0%</b>	<b>\$953</b>	<b>\$1,292</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>366</b>		<b>7</b>	<b>7</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>48,774</b>		<b>946</b>	<b>1,285</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$4,015,942		\$77,884	\$96,647	\$102,625
Referendum Market Valuation	3,036,304		\$58,885	67,943	81,050
Net Tax Capacity (NTC)	38,513		747	936	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>95.021</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.260</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$45,717	43.6%	\$887	\$1,089	\$1,307
Sales/Use Tax (Calendar 2012)	29,122	27.8	565	598	781
Motor Vehicle Sales Tax (Calendar 2012)	4,765	4.5	92	109	108
Motor Vehicle Registration Tax (Calendar 2012)	4,727	4.5	92	109	111
Motor Fuels Tax (Calendar 2012)	8,870	8.5	172	171	159
Corporate Income Tax (Calendar 2012)	7,099	6.8	138	121	176
State General Property Tax (Payable 2012)	4,638	4.4	90	108	152
<b>Total State Taxes</b>	<b>\$104,939</b>	<b>100.0%</b>	<b>\$2,035</b>	<b>\$2,305</b>	<b>\$2,793</b>

I. Major State Aids/Credits	WRIGHT			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2011-2012)	\$178,808	68.2%	\$1,406	\$1,293	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	41,187	15.7	324	400	586
Minnesota Family Investment Program	633	0.2	5	9	14
General Assistance	217	0.1	2	5	9
MinnesotaCare	224	0.1	2	2	3
Social Services	19,605	7.5	154	182	257
Miscellaneous	1,258	0.5	10	18	30
Total	63,124	24.1	497	615	899
Highway Aid (Calendar 2012)					
County Aid	9,203	3.5	72	73	94
Municipal Aid	3,233	1.2	25	23	28
Township Aid	419	0.2	3	4	7
Total	12,855	4.9	101	100	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	2,537	1.0	20	51	79
Disparity Reduction Aid (Calendar 2012)	17	0.0	0	0	3
County Program Aid (Payable 2012)	3,354	1.3	26	35	30
Community Corrections Funding (2012)	1,569	0.6	12	14	16
<b>Total Aids</b>	<b>262,264</b>	<b>100.0</b>	<b>2,063</b>	<b>2,108</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	615	96.7	5	5	4
Miscellaneous Credits	21	3.3	0	0	5
<b>Total Property Tax Credits</b>	<b>636</b>	<b>100.0</b>	<b>5</b>	<b>5</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	6,958	71.7	55	51	55
Regular (Renters)	2,532	26.1	20	26	33
Targeting Refund	217	2.2	2	1	1
<b>Total Property Tax Refunds</b>	<b>9,706</b>	<b>100.0</b>	<b>76</b>	<b>78</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$272,606</b>	<b>100.0%</b>	<b>\$2,144</b>	<b>\$2,191</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$50,569	29.7%	\$398	\$445	\$464
City/Town Levy	45,143	26.5	355	320	360
School District Net Tax Capacity Levy	40,470	23.8	318	271	243
School District Referendum Market Value Levy	15,602	9.2	123	103	145
Miscellaneous District Levy	3,419	2.0	27	46	205
State Property Tax Levy	14,916	8.8	117	124	152
<b>Total Levy</b>	<b>\$170,118</b>	<b>100.0%</b>	<b>\$1,338</b>	<b>\$1,309</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>636</b>		<b>5</b>	<b>5</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>169,482</b>		<b>1,333</b>	<b>1,304</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$11,331,396		\$89,130	\$83,305	\$102,625
Referendum Market Valuation	9,559,878		\$75,196	70,132	81,050
Net Tax Capacity (NTC)	118,253		930	876	1,087
<b>C. Average Local NTC Tax Rate</b>	<b>117.775</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.167</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$141,287	49.4%	\$1,111	\$1,025	\$1,307
Sales/Use Tax (Calendar 2012)	68,986	24.1	543	618	781
Motor Vehicle Sales Tax (Calendar 2012)	14,036	4.9	110	108	108
Motor Vehicle Registration Tax (Calendar 2012)	14,331	5.0	113	109	111
Motor Fuels Tax (Calendar 2012)	22,565	7.9	177	173	159
Corporate Income Tax (Calendar 2012)	10,068	3.5	79	105	176
State General Property Tax (Payable 2012)	14,916	5.2	117	124	152
<b>Total State Taxes</b>	<b>\$286,190</b>	<b>100.0%</b>	<b>\$2,251</b>	<b>\$2,262</b>	<b>\$2,793</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 (2011-2012)	\$14,399	46.4%	\$1,410	\$1,358	\$1,281
Human Services Aid (Calendar 2012)					
Medical Assistance	6,477	20.9	634	740	586
Minnesota Family Investment Program	51	0.2	5	7	14
General Assistance	37	0.1	4	3	9
MinnesotaCare	17	0.1	2	3	3
Social Services	3,494	11.3	342	326	257
Miscellaneous	202	0.7	20	20	30
Total	10,280	33.2	1,006	1,100	899
Highway Aid (Calendar 2012)					
County Aid	3,171	10.2	310	338	94
Municipal Aid	0	0.0	0	5	28
Township Aid	695	2.2	68	62	7
Total	3,866	12.5	379	405	129
Other Aids (2012)					
Local Government Aid (Calendar 2012)	1,959	6.3	192	200	79
Disparity Reduction Aid (Calendar 2012)	91	0.3	9	14	3
County Program Aid (Payable 2012)	265	0.9	26	35	30
Community Corrections Funding (2012)	146	0.5	14	17	16
<b>Total Aids</b>	<b>31,006</b>	<b>100.0</b>	<b>3,036</b>	<b>3,129</b>	<b>2,437</b>
<b>B. Property Tax Credits (Payable 2012)</b>					
Agricultural Market Value Credit	229	100.0	22	21	4
Miscellaneous Credits	0	0.0	0	0	5
<b>Total Property Tax Credits</b>	<b>229</b>	<b>100.0</b>	<b>22</b>	<b>21</b>	<b>9</b>
<b>C. Property Tax Refunds (11 filed 12)</b>					
Regular (Homeowners)	205	56.5	20	17	55
Regular (Renters)	154	42.4	15	17	33
Targeting Refund	3	0.8	0	1	1
<b>Total Property Tax Refunds</b>	<b>363</b>	<b>100.0</b>	<b>36</b>	<b>34</b>	<b>88</b>
<b>Total Aids/Credits</b>	<b>\$31,597</b>	<b>100.0%</b>	<b>\$3,093</b>	<b>\$3,184</b>	<b>\$2,535</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2012)</b>					
County Levy	\$8,102	50.6%	\$793	\$742	\$464
City/Town Levy	3,618	22.6	354	395	360
School District Net Tax Capacity Levy	2,358	14.7	231	204	243
School District Referendum Market Value Levy	967	6.0	95	115	145
Miscellaneous District Levy	367	2.3	36	38	205
State Property Tax Levy	606	3.8	59	91	152
<b>Total Levy</b>	<b>\$16,019</b>	<b>100.0%</b>	<b>\$1,568</b>	<b>\$1,585</b>	<b>\$1,569</b>
<b>Less Property Tax Credits</b>	<b>229</b>		<b>22</b>	<b>21</b>	<b>9</b>
<b>Net Property Taxes Payable</b>	<b>15,790</b>		<b>1,546</b>	<b>1,564</b>	<b>1,560</b>
<b>B. Property Valuation (2011 Assessment)</b>					
Market Valuation	\$2,088,668		\$204,491	\$188,070	\$102,625
Referendum Market Valuation	402,753		\$39,431	42,689	81,050
Net Tax Capacity (NTC)	16,655		1,631	1,539	1,087
<b>C. Average Local NTC Tax Rate</b>					
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>86.299</b>		<b>0.258</b>		
<b>III. Major State Taxes</b>					
Individual Income Tax (2011 filed 2012)	\$10,629	42.9%	\$1,041	\$1,134	\$1,307
Sales/Use Tax (Calendar 2012)	3,720	15.0	364	461	781
Motor Vehicle Sales Tax (Calendar 2012)	1,370	5.5	134	135	108
Motor Vehicle Registration Tax (Calendar 2012)	1,399	5.6	137	139	111
Motor Fuels Tax (Calendar 2012)	2,050	8.3	201	203	159
Corporate Income Tax (Calendar 2012)	4,995	20.2	489	243	176
State General Property Tax (Payable 2012)	606	2.4	59	91	152
<b>Total State Taxes</b>	<b>\$24,769</b>	<b>100.0%</b>	<b>\$2,425</b>	<b>\$2,407</b>	<b>\$2,793</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 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.

### Education Aids by County and by School District 2011/2012 School Year

County	School District No.	School District Name	Education Aid
Aitkin	1	Aitkin	\$9,265,102
	95	Cromwell-Wright	1,494
	182	Crosby-Ironton	751
	2580	East Central	82,748
	698	Floodwood	14,672
	2	Hill City	2,896,585
	2165	Hinckley-Finlayson	670,542
	473	Isle	915,564
	4	McGregor	3,734,286
	577	Willow River	62,271
	charter	Minisinaakwaang Leadership	457,345
Total			18,101,359
Anoka	11	Anoka-Hennepin	\$241,106,427
	12	Centennial	51,726,559
	13	Columbia Heights	28,169,499
	728	Elk River	7,582,864
	831	Forest Lake	16,926,428
	14	Fridley	27,458,260
	16	Spring Lake Park	39,009,624
	15	St. Francis	38,449,071
	624	White Bear Lake	2,008,212
	charter	DaVinci Academy	3,458,426
	charter	Global Academy	4,370,983
	charter	Liberty High School	1,863,209
	charter	Northwest Passage High School	1,941,482
	charter	Pact Charter School	5,480,781
Total			469,551,822
Becker	22	Detroit Lakes	\$22,863,809
	23	Frazee-Vergas	5,721,886
	2889	Lake Park Audubon	4,360,774
	821	Menahga	1,669,970
	553	New York Mills	53,558
	309	Park Rapids	1,752,846
	548	Pelican Rapids	398,050
	549	Perham	910
	820	Sebeka	0
	914	Ulen-Hitterdal	262,773
	435	Waubun	3,906,801
	Total		

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
Beltrami	31	Bemidji	\$39,234,344
	32	Blackduck	5,725,324
	115	Cass Lake-Bena	228,394
	447	Grygla	568,909
	36	Kelliher	2,826,444
	38	Red Lake	16,326,066
	charter	Schoolcraft Learning Community	1,784,865
	charter	Treknorth High School	1,796,553
	charter	Voyageurs Expeditionary	906,617
Total			69,397,516
Benton	51	Foley	\$12,585,127
	912	Milaca	613,415
	484	Pierz	15,719
	477	Princeton	128,793
	485	Royalton	978,222
	748	Sartell-St. Stephen	216,586
	47	Sauk Rapids	29,635,237
	742	St. Cloud	3,722,180
Total			47,895,279
Big Stone	771	Chokio-Alberta	\$28,301
	2888	Clinton-Graceville-Beardsley	3,000,444
	2853	Lac Qui Parle Valley	240,409
	2903	Ortonville Area	3,711,535
Total			6,980,689
Blue Earth	2860	Blue Earth Area	\$0
	391	Cleveland	69,471
	2835	Janesville-Waldorf-Pemberton	977,315
	2071	Lake Crystal-Wellcome Memorial	6,266,866
	837	Madelia	508,886
	77	Mankato	42,931,800
	2135	Maple River	7,504,614
	88	New Ulm	247,004
	75	St. Clair	4,198,627
	458	Truman	166,046
	2143	Waterville-Elysian-Morristown	11,660
	charter	Riverbend Academy	849,826
Total			63,732,115
Brown	2754	Cedar Mountain	\$321,755
	81	Comfrey	918,064
	837	Madelia	450,678
	88	New Ulm	12,623,371
	2884	Red Rock Central	87,030
	84	Sleepy Eye	5,183,484
	85	Springfield	3,941,607
	840	St. James	246,252

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Brown cont.)		Total	23,772,241
<hr/>			
Carlton	91	Barnum	\$6,290,896
	93	Carlton	4,262,732
	94	Cloquet	20,336,350
	95	Cromwell-Wright	2,616,772
	99	Esko	8,354,832
	97	Moose Lake	3,276,085
	100	Wrenshall	2,663,755
		Total	47,801,420
<hr/>			
Carver	716	Belle Plaine	\$949,618
	112	Chaska	67,669,650
	2859	Glencoe-Silver Lake	6,873
	2687	Howard Lake-Waverly-Winsted	30,970
	424	Lester Prairie	1,751
	276	Minnetonka	11,849,100
	108	Norwood	7,234,372
	110	Waconia	19,222,810
	111	Watertown-Mayer	8,637,760
	charter	Cologne Academy	2,715,060
	charter	World Learner Charter School	1,552,738
		Total	119,870,702
<hr/>			
Cass	181	Brainerd	\$5,990,194
	115	Cass Lake-Bena	8,398,243
	317	Deer River	246,486
	118	Northland Community	4,296,158
	186	Pequot Lakes	741,837
	116	Pillager	5,609,737
	2174	Pine River-Backus	5,141,963
	820	Sebeka	11,901
	2170	Staples-Motley	1,731,143
	113	Walker-Hackensack-Akeley	5,543,002
	charter	Pillager Area Charter School	549,540
		Total	38,260,204
<hr/>			
Chippewa	777	Benson	\$85,252
	775	Kerkhoven-Murdock-Sunburg	454,987
	2853	Lac qui Parle Valley	1,078,182
	2180	M.A.C.C.R.A.Y.	3,655,320
	129	Montevideo	10,562,643
	2190	Yellow Medicine	1,314,596
		Total	17,150,980
<hr/>			
Chisago	314	Braham	\$1,410,481
	911	Cambridge-Isanti	1,496,835
	2144	Chisago Lakes	24,230,879

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
	831	Forest Lake	5,935,771
	323	Franconia	152,191
	138	North Branch	22,261,880
	139	Rush City	6,119,953
	charter	Trio Wolf Creek Distance Learning	1,277,786
		Total	62,885,776
<hr/>			
Clay	2854	Ada-Borup	\$240,713
	146	Barnesville	5,700,634
	2164	Dilworth-Glyndon-Felton	10,830,325
	150	Hawley	6,807,029
	2889	Lake Park Audubon	135,408
	152	Moorhead	48,012,365
	2527	Norman County West	87,490
	548	Pelican Rapids	117,223
	914	Ulen-Hitterdal	2,129,148
		Total	74,060,335
<hr/>			
Clearwater	162	Bagley	\$8,550,981
	2311	Clearbrook-Gonvick	3,562,640
		Total	12,113,621
<hr/>			
Cook	166	Cook County	\$4,087,217
	charter	Birch Grove Community School	290,531
	charter	Great Expectations	732,660
	charter	Oshki Ogimaag	377,366
		Total	5,487,773
<hr/>			
Cottonwood	836	Butterfield	\$3,930
	81	Comfrey	401,657
	505	Fulda	18,736
	330	Heron Lake-Okabena	143,261
	173	Mountain Lake	3,937,258
	2884	Red Rock Central	1,797,942
	2898	Westbrook-Walnut Grove	2,218,699
	177	Windom	6,977,176
		Total	15,498,658
<hr/>			
Crow Wing	1	Aitkin	\$478,561
	181	Brainerd	48,244,068
	182	Crosby-Ironton	9,405,435
	482	Little Falls	6,792
	480	Onamia	1,405,535
	186	Pequot Lakes	11,053,747
	484	Pierz	36,829
	2174	Pine River-Backus	2,679,580
	charter	Crosslake Community Charter School	1,228,493
	charter	Discovery Woods Montessori School	722,291



**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Crow Wing cont.)			Total 75,261,333
<hr/>			
Dakota	191	Burnsville	\$61,796,541
	252	Cannon Falls	252,198
	192	Farmington	54,632,856
	200	Hastings	30,084,339
	199	Inver Grove Heights	28,669,896
	194	Lakeville	63,805,520
	659	Northfield	4,270,455
	195	Randolph	3,532,500
	196	Rosemount-Apple Valley-Eagan	218,385,245
	6	South St. Paul	26,898,126
	197	West St. Paul-Mendota Hts.-Eagan	37,165,246
	charter	Bluesky Charter School	4,104,476
	charter	Paideia Academy Charter School	3,765,145
	charter	River Heights Charter School	738,569
	charter	Step Academy	2,048,165
			Total 540,149,277
<hr/>			
Dodge	756	Blooming Prairie	\$714,679
	531	Byron	170,576
	203	Hayfield	3,494,859
	204	Kasson-Mantorville	15,438,154
	2172	Kenyon-Wanamingo	28,669
	255	Pine Island	621,511
	2125	Triton	8,732,468
			Total 29,200,915
<hr/>			
Douglas	206	Alexandria	\$31,220,013
	207	Brandon Public Schools	2,049,331
	208	Evansville	922,761
	2149	Minnewaska	86,483
	213	Osakis	3,535,270
	547	Parkers Prairie	1,587,815
	2342	West Central Area	983,322
	charter	Lakes Area Charter School	612,198
			Total 40,997,193
<hr/>			
Faribault	242	Alden-Conger	\$20,613
	2860	Blue Earth Area	9,737,403
	2536	Granada Huntley-East Chain	339,433
	2835	Janesville-Waldorf-Pemberton	1,948
	2135	Maple River Schools	1,302,877
	2134	United South Central	4,527,079
			Total 15,929,352
<hr/>			
Fillmore	227	Chatfield Public	\$3,340,020
	2198	Fillmore Central	4,245,932

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Fillmore cont.)	2137	Kingsland	4,635,979
	229	Lanesboro	2,454,503
	499	Leroy-Ostrander	770,665
	238	Mabel-Canton	1,968,485
	239	Rushford-Peterson	4,449,970
	858	St. Charles	5,515
	534	Stewartville	343,856
		Total	22,214,924
Freeborn	241	Albert Lea	\$29,433,560
	242	Alden-Conger	4,632,899
	492	Austin	1,153,527
	756	Blooming Prairie	691,202
	2886	Glenville-Emmons	2,892,736
	497	Lyle	149,754
	2168	N.R.H.E.G.	1,908,139
	2134	United South Central	1,098,067
		Total	41,959,884
Goodhue	252	Cannon Falls	\$8,024,847
	656	Faribault	3,580
	253	Goodhue	4,338,267
	200	Hastings	33,325
	2172	Kenyon-Wanamingo	5,809,978
	813	Lake City	2,761,762
	659	Northfield	270,087
	255	Pine Island	3,521,081
	195	Randolph	432,364
	256	Red Wing	21,769,000
	2125	Triton	59,721
	2805	Zumbrota-Mazeppa	5,388,795
		Total	52,412,807
Grant	261	Ashby	\$991,520
	852	Campbell-Tintah	5,296
	208	Evansville	150,187
	264	Herman-Norcross	1,003,209
	2342	West Central Area	4,465,294
		Total	6,615,506
Hennepin	11	Anoka-Hennepin	\$68,184,561
	271	Bloomington	86,734,627
	286	Brooklyn Center	23,183,951
	877	Buffalo	8,344,575
	879	Delano	6,083,785
	272	Eden Prairie	71,396,830
	273	Edina	61,814,792
	728	Elk River	20,689,495
	270	Hopkins	58,748,553

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Hennepin cont.)	1	Minneapolis	362,659,481
	276	Minnetonka	53,310,209
	278	Orono	19,520,781
	279	Osseo	172,107,587
	280	Richfield	37,832,004
	281	Robbinsdale	98,493,719
	883	Rockford	7,681,780
	282	St. Anthony-New Brighton	7,984,264
	283	St. Louis Park	35,022,728
	110	Waconia	5,334,106
	111	Watertown-Mayer	1,979,675
	284	Wayzata	76,411,370
	277	Westonka	16,269,597
	charter	Academy of North Minneapolis	806,882
	charter	Augsburg Academy	1,489,249
	charter	Aurora Charter School	3,271,359
	charter	Beacon Academy	3,852,319
	charter	Beacon Preparatory	1,598,571
	charter	Best Academy	5,656,449
	charter	Bright Water Elementary	1,086,353
	charter	Cedar Riverside Community School	2,052,085
	charter	Dunwoody Academy	968,243
	charter	Eagle Ridge Academy Charter School	6,245,115
	charter	El Colegio Charter School	913,251
	charter	Emily O. Goodridge-Grey Accelerated	3,218,702
	charter	Excell Academy Charter	4,601,917
	charter	Four Directions Charter Schools	1,170,054
	charter	Fraser Academy	2,717,302
	charter	Friendship Academy of Fine Arts	989,757
	charter	Harvest Prep School/Seed Academy	4,053,590
	charter	Hiawatha Leadership Academy	4,303,636
	charter	International Spanish	1,577,492
	charter	Kipp Minnesota Charter School	1,838,771
	charter	Learning for Leadership	2,953,746
	charter	Lighthouse Academy of Nations	1,844,057
	charter	Lincoln International	1,396,884
	charter	Lionsgate Academy	6,604,984
	charter	Loveworks Academy for Arts	2,137,696
	charter	Main Street School Performing Arts	2,671,600
	charter	Minneapolis Academy Charter School	1,895,074
	charter	Minnesota Internship Center	3,120,394
	charter	Minnesota Online High School	1,134,244
	charter	Minnesota School of Science	2,073,963
	charter	Minnesota Transitions Charter School	27,944,302
	charter	Minnesota International Middle Charter	4,473,458
	charter	New City School	1,054,235
	charter	New Millennium Academy	4,869,282
	charter	New Visions Charter School	3,081,575
	charter	Noble Academy	5,519,458
	charter	Odyssey Charter School	2,968,096
	charter	Parnassus Preparatory School	2,465,838
	charter	Partnership Academy, Inc.	2,924,828
	charter	Prairie Seeds Academy	7,516,054
	charter	Quest Academy	1,059,652
	charter	Sage Academy Charter School	994,951
	charter	Seven Hills Classical	3,518,973

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Hennepin cont.)	charter	Sojourner Truth Academy	4,393,831
	charter	Southside Family Charter	887,667
	charter	Stonebridge Community School	2,161,074
	charter	Twin Cities Int'l Elementary School	6,438,859
	charter	Ubah Medical Academy Charter School	3,012,722
	charter	Watershed High School	1,027,037
	charter	Woodson Institute for Excellence	3,134,646
	charter	Yinghua Academy	3,236,813
<b>Total</b>			<b>1,470,715,560</b>
<hr/>			
Houston	299	Caledonia	\$5,845,017
	294	Houston	15,141,872
	300	La Crescent-Hokah	9,118,030
	238	Mabel-Canton	52,145
	239	Rushford-Peterson	339,507
	297	Spring Grove	2,379,283
	charter	La Crescent Montessori Academy	346,715
	charter	Ridgeway Community School	746,718
<b>Total</b>			<b>33,969,286</b>
<hr/>			
Hubbard	31	Bemidji	\$4,559,362
	115	Cass Lake-Bena	3,773,090
	306	Laporte	2,159,514
	821	Menahga	304,781
	308	Nevis	4,165,584
	309	Park Rapids	10,135,415
	25	Pine Point	881,559
	113	Walker-Hackensack-Akeley	963,292
<b>Total</b>			<b>26,942,596</b>
<hr/>			
Isanti	314	Braham	\$3,720,657
	911	Cambridge-Isanti	36,903,622
	728	Elk River	4,963
	912	Milaca	75,112
	332	Mora	1,937
	138	North Branch	2,839,828
	333	Ogilvie	258,596
	477	Princeton	3,653,093
	15	St. Francis	3,065,724
<b>Total</b>			<b>50,523,530</b>
<hr/>			
Itasca	32	Blackduck	\$26,442
	317	Deer River	7,618,342
	318	Grand Rapids	30,493,637
	316	Greenway	8,639,204
	319	Nashwauk-Keewatin	5,342,404
	charter	Northern Lights Community School	1,432,940
<b>Total</b>			<b>53,552,969</b>

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
Jackson	513	Brewster	\$323,346
	330	Heron Lake-Okabena	2,862,288
	2895	Jackson County	9,243,466
	2448	Martin County West	21,940
	173	Mountain Lake	128,887
	516	Round Lake	227,085
	177	Windom	937,207
Total			13,744,217
<hr/>			
Kanabec	314	Braham	\$1,155,492
	2580	East Central	260,589
	2165	Hinckley-Finlayson	440,412
	473	Isle	261,666
	912	Milaca	127,651
	332	Mora	13,733,859
	333	Ogilvie	4,255,085
	578	Pine City	3,454
Total			20,238,208
<hr/>			
Kandiyohi	2396	A.C.G.C.	\$3,989,061
	2364	Belgrade-Brooten-Elrosa	1,044,458
	2534	Bird Island-Olivia-Lake Lillian	545,684
	775	Kerkhoven-Murdock-Sunburg	1,096,001
	2180	M.A.C.C.R.A.Y.	1,844,055
	345	New London-Spicer	10,313,575
	741	Paynesville	461,476
	815	Prinsburg	291,712
	2890	Renville County West	454,880
	347	Willmar	35,499,113
Total			55,540,014
<hr/>			
Kittson	2683	Greenbush-Middle River	\$9,821
	2171	Kittson Central	2,868,998
	356	Lancaster	1,784,431
	2358	Tri-County	1,950,716
Total			6,613,966
<hr/>			
Koochiching	361	International Falls	\$9,619,992
	36	Kelliher	27,004
	362	Littlefork-Big Falls	3,113,578
	707	Nett Lake	0
	363	South Koochiching	4,789,158
	2142	St. Louis County	17,076
Total			17,566,809

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
Lac qui Parle	891	Canby	\$186,697
	378	Dawson-Boyd	4,123,816
	2853	Lac Qui Parle Valley	3,134,188
	129	Montevideo	852,268
	2903	Ortonville Area	710,045
	2190	Yellow Medicine	24,214
		Total	9,031,227
<hr/>			
Lake	381	Lake Superior	\$8,854,301
		Total	8,854,301
<hr/>			
Lake of the Woods	390	Lake of the Woods	\$4,671,850
	690	Warroad	979,318
		Total	5,651,168
<hr/>			
Le Sueur	716	Belle Plaine	\$66,347
	391	Cleveland	2,747,047
	2397	Le Sueur-Henderson	6,105,786
	77	Mankato	630,885
	721	New Prague Area	6,195,298
	508	St. Peter	3,627,747
	2905	Tri-City United	9,260,415
	2143	Waterville-Elysian-Morristown	4,382,832
	charter	Minnesota New Country School	1,242,709
		Total	34,259,066
<hr/>			
Lincoln	891	Canby	\$303,535
	402	Hendricks	869,323
	403	Ivanhoe	1,665,734
	404	Lake Benton	1,239,616
	414	Minneota	136,194
	2902	R.T.R.	2,237,928
		Total	6,452,331
<hr/>			
Lyon	2167	Lakeview	\$3,472,516
	415	Lynd	1,371,730
	413	Marshall	19,394,200
	635	Milroy	41,787
	414	Minneota	3,617,093
	2902	R.T.R.	1,595,898
	2904	Tracy Area	3,816,419
		Total	33,309,643
<hr/>			
McLeod	2159	Buffalo Lake-Hector	\$812,385
	2365	G.F.W.	585,368

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(McLeod cont.)	2859	Glencoe-Silver Lake	12,268,694
	2687	Howard Lake-Waverly-Winsted	1,970,655
	423	Hutchinson	21,789,488
	424	Lester Prairie	2,823,496
	465	Litchfield	3,208
	charter	New Century Charter School	1,450,348
	charter	New Discoveries Montessori Academy	1,855,492
Total			43,559,134
<hr/>			
Mahnommen	601	Fosston	\$771,857
	432	Mahnommen	5,619,295
	435	Waubun	1,651,917
	charter	Naytahwaush Community School	1,286,656
Total			9,329,725
<hr/>			
Marshall	561	Goodridge	\$332,114
	2683	Greenbush-Middle River	1,323,462
	447	Grygla	1,320,085
	441	Marshall County	3,897,250
	682	Roseau	15,658
	2856	Stephen-Argyle Central	3,406,431
	564	Thief River Falls	479,374
	2358	Tri-County Schools	479,101
	2176	Warren-Alvarado-Oslo	3,202,191
Total			14,455,666
<hr/>			
Martin	2860	Blue Earth Area	\$21,264
	836	Butterfield	139,232
	2752	Fairmont Area	13,733,667
	2536	Granada Huntley-East Chain	1,555,561
	2895	Jackson County Central	2,381
	2448	Martin County West	5,700,752
	840	St. James	151,204
	458	Truman	1,699,190
Total			23,003,251
<hr/>			
Meeker	2396	A.C.G.C.	\$2,412,685
	876	Annandale	14,765
	466	Dassel-Cokato	9,376,869
	463	Eden Valley-Watkins	3,022,573
	423	Hutchinson	693,958
	739	Kimball	1,068,612
	465	Litchfield	13,151,662
	741	Paynesville	679,111
Total			30,420,236

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
Mille Lacs	473	Isle	\$2,819,736
	912	Milaca	12,778,890
	333	Ogilvie	82,601
	480	Onamia	4,191,277
	477	Princeton	8,520,873
	Total		28,393,377
Morrison	181	Brainerd	\$4,786
	51	Foley	714,091
	738	Holdingford	185,701
	482	Little Falls	19,583,959
	2753	Long Prairie-Grey Eagle	53,043
	740	Melrose	2,178
	912	Milaca	537,433
	480	Onamia	1,226,513
	484	Pierz	9,009,643
	116	Pillager	946,564
	485	Royalton	5,046,760
	2170	Staples-Motley	3,246,211
	486	Swanville	1,189,172
	487	Upsala	3,172,064
	Total		44,918,117
Mower	492	Austin	\$39,493,991
	756	Blooming Prairie	787,960
	495	Grand Meadow	3,066,432
	203	Hayfield	2,153,950
	2137	Kingsland	146,330
	499	Leroy-Ostrander	1,751,458
	497	Lyle	1,904,128
	500	Southland	4,460,604
	534	Stewartville	1,599,574
	Total		55,364,427
Murray	581	Edgerton	\$145,998
	505	Fulda	2,578,335
	2169	Murray County Central	6,211,846
	2689	Pipestone Area	29,876
	2902	R.T.R.	149,866
	2904	Tracy Area	2,282,994
	2898	Westbrook-Walnut Grove	631,138
	Total		12,030,054
Nicollet	2365	G.F.W.	\$509,002
	2397	Le Sueur-Henderson	159,934
	77	Mankato	15,429,716
	88	New Ulm	2,707,510
	507	Nicollet	2,582,423
	2310	Sibley East	336,528



**Education Aids by County and by School District  
2011/2012 School Year**

County	School District No.	School District Name	Education Aid
(Nicollet cont.)	508	St. Peter	11,700,107
	charter	Lafayette Public Charter School	715,775
	Total		34,140,994
Nobles	511	Adrian	\$5,028,042
	513	Brewster	1,130,956
	581	Edgerton	379,279
	514	Ellsworth	1,242,406
	505	Fulda	850,514
	330	Heron Lake-Okabena	0
	2184	Luverne	141,983
	2169	Murray County Central	18,443
	516	Round Lake	575,501
	518	Worthington	24,779,378
Total		34,146,501	
Norman	2854	Ada-Borup	\$4,511,221
	592	Climax	377,532
	599	Fertile-Beltrami	254,941
	432	Mahnomen	134,471
	2215	Norman County East	2,952,431
	2527	Norman County West	2,497,454
	435	Waubun	74,262
Total		10,802,312	
Olmsted	531	Byron	\$12,350,723
	227	Chatfield	2,838,820
	533	Dover-Eyota	9,267,807
	203	Hayfield	375,200
	204	Kasson-Mantorville	137,108
	255	Pine Island	4,352,377
	2899	Plainview-Elgin-Millville	1,040,467
	535	Rochester	124,999,223
	858	St. Charles	367,438
	534	Stewartville	12,275,569
	2805	Zumbrota-Mazeppa	5,407
	charter	Rochester Math & Science	2,394,095
	charter	Rochester Off-Campus Charter High	1,346,807
	charter	Rochester STEM Academy	798,953
Total		172,549,993	
Otter Tail	261	Ashby	\$793,932
	146	Barnesville	23,032
	542	Battle Lake	3,267,046
	786	Bertha-Hewitt	929,759
	207	Brandon	11,772
	846	Breckenridge	3,830
	852	Campbell-Tintah	128,178
	22	Detroit Lakes	319,191

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Otter Tail cont.)	208	Evansville	26,254
	544	Fergus Falls	18,840,481
	23	Frazee-Vergas	1,524,443
	545	Henning	2,953,822
	2889	Lake Park Audubon	88,759
	821	Menahga	48,135
	553	New York Mills	5,339,994
	547	Parkers Prairie	2,744,508
	548	Pelican Rapids	6,367,356
	549	Perham	11,070,475
	850	Rothsay	817,132
	820	Sebeka	904,085
	550	Underwood	4,477,077
	2155	Wadena-Deer Creek	2,939,894
	2342	West Central Area	31,440
	Total		63,650,594
Pennington	561	Goodridge	\$1,808,906
	627	Oklee	365,321
	628	Plummer	58,734
	630	Red Lake Falls	3,370
	564	Thief River Falls	15,410,737
	Total		17,647,068
Pine	314	Braham	\$588,537
	2580	East Central	6,325,201
	2165	Hinckley-Finlayson	6,941,489
	97	Moose Lake	1,895,388
	578	Pine City	13,761,675
	139	Rush City	467,573
	577	Willow River	3,451,910
	charter	Pine Grove Leadership	191,336
	Total		33,623,109
Pipestone	581	Edgerton	\$2,238,488
	404	Lake Benton	4,914
	2689	Pipestone Area	9,265,698
	2902	R.T.R.	596,479
	Total		12,105,578
Polk	2311	Clearbrook-Gonvick	\$255,280
	592	Climax	1,183,459
	593	Crookston	10,457,925
	595	East Grand Forks	13,345,490
	599	Fertile-Beltrami	3,794,025
	600	Fisher	2,169,812
	601	Fosston	4,912,643
	627	Oklee	200,691
	630	Red Lake Falls	89,409

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Polk cont.)	2176	Warren-Alvarado-Oslo	904,274
	2609	Win-E-Mac	3,528,988
		Total	40,841,996
<hr/>			
Pope	206	Alexandria	\$72,093
	2364	Belgrade-Brooten-Elrosa	916,073
	777	Benson	377,145
	611	Cyrus	228,585
	768	Hancock	434,315
	2149	Minnewaska	9,738,810
	213	Osakis	2,410
	743	Sauk Centre	4,986
	2342	West Central Area	267,019
	charter	Glacial Hills Elementary	832,600
		Total	12,874,035
<hr/>			
Ramsey	621	Mounds View	\$82,665,196
	622	North St. Paul-Maplewood	50,275,771
	623	Roseville	56,357,369
	282	St. Anthony-New Brighton	5,594,960
	625	St. Paul	400,902,355
	624	White Bear Lake	46,503,030
	charter	Academia Cesar Chavez Charter School	4,020,098
	charter	Achieve Language Academy	4,471,868
	charter	AFSA High School	3,248,360
	charter	Avalon School	2,002,911
	charter	City Academy	1,337,323
	charter	College Preparatory Elementary	2,703,929
	charter	Community of Peace Academy	8,678,306
	charter	Community School of Excellence	8,235,891
	charter	Concordia Creative Learning Academy	4,493,522
	charter	Cornerstone Montessori	551,877
	charter	Cyber Village Academy	1,337,286
	charter	Dugsi Academy	3,489,799
	charter	Face To Face Academy	923,991
	charter	General John Vessey Jr Leadership	300,723
	charter	Great River School	2,630,221
	charter	High School for Recording Arts	2,732,436
	charter	Higher Ground Academy	7,749,056
	charter	Hmong Academy	8,184,906
	charter	Hope Community Academy	5,278,966
	charter	Jennings Community Learning Center	745,954
	charter	Laura Jeffreys Academy	2,225,155
	charter	Metro Deaf Charter School	4,869,384
	charter	Nova Classical Academy	5,637,209
	charter	River's Edge Academy	740,216
	charter	Sobriety High	841,666
	charter	St. Paul City School	3,889,490
	charter	St. Paul Conservatory Performing Art	4,743,072
	charter	Twin Cities Academy	1,692,103
	charter	Twin Cities Academy High School	1,430,900
	charter	Twin Cities German Immersion Charter	2,197,352
	charter	Urban Academy Charter School	2,958,586

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Ramsey cont.)		Total	746,641,237
<hr/>			
Red Lake	593	Crookston	\$2,421
	627	Oklee	1,506,930
	628	Plummer	1,599,377
	630	Red Lake Falls	3,619,369
	564	Thief River Falls	52,091
	2609	Win-E-Mac	54,188
		Total	6,834,377
<hr/>			
Redwood	2754	Cedar Mountain	\$2,883,171
	635	Milroy	526,956
	2884	Red Rock Central	1,786,336
	2897	Redwood Falls Area	8,145,347
	85	Springfield	760,988
	2904	Tracy Area	203,329
	640	Wabasso	3,264,332
	2898	Westbrook-Walnut Grove	1,496,515
	2190	Yellow Medicine	54,111
	charter	Milroy Area Charter School	361,629
		Total	19,482,714
<hr/>			
Renville	2534	Bird Island-Olivia-Lake Lillian	\$4,788,961
	2159	Buffalo Lake-Hector	3,350,089
	2754	Cedar Mountain	1,113,203
	2365	G.F.W.	1,766,007
	423	Hutchinson	117,200
	2180	M.A.C.C.R.A.Y.	111,190
	2897	Redwood Falls Area	829,748
	2890	Renville County West	3,842,551
	2190	Yellow Medicine	171,382
		Total	16,090,331
<hr/>			
Rice	656	Faribault	\$33,679,722
	2172	Kenyon-Wanamingo	222,004
	763	Medford	1,217,780
	721	New Prague Area	3,371,104
	659	Northfield	24,256,776
	829	Waseca	4,120,240
	2905	Tri-City United	27,174
	2143	Waterville-Elysian-Morristown	1,716,305
	charter	Artech	1,249,958
	charter	Cannon River Stem School	1,794,490
	charter	Covenant Academy of MN Charter	782,270
	charter	Nerstrand Charter School	1,189,771
	charter	Prairie Creek Community School	1,419,568
		Total	75,047,162

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
Rock	581	Edgerton	\$183,066
	514	Ellsworth	252,711
	671	Hills-Beaver Creek	2,869,619
	2184	Luverne	9,413,057
	2689	Pipestone Area	615,091
	Total		13,333,543
Roseau	676	Badger	\$2,242,618
	2683	Greenbush-Middle River	2,919,595
	447	Grygla	180,337
	682	Roseau	10,087,354
	2358	Tri-County	56,585
	690	Warroad	7,943,950
	Total		23,430,438
St. Louis	695	Chisholm	\$5,975,513
	94	Cloquet	1,244,893
	709	Duluth	76,370,068
	696	Ely	4,259,915
	2154	Eveleth-Gilbert	8,730,694
	698	Floodwood	2,733,163
	700	Hermantown	15,177,088
	701	Hibbing	18,672,940
	381	Lake Superior	2,327,801
	2711	Mesabi East	6,822,289
	712	Mountain Iron-Buhl	5,174,441
	707	Nett Lake	1,354,514
	704	Proctor	13,082,291
	2142	St. Louis County	18,286,790
	706	Virginia	13,263,609
	charter	Duluth Public Schools Academy	12,626,402
	charter	East Range Academy of Tech & Science	1,236,243
	charter	Harbor City International Charter	1,984,846
	charter	North Shore Community School	2,845,226
	Total		212,168,727
Scott	716	Belle Plaine	\$9,761,650
	271	Bloomington	0
	191	Burnsville	17,914,646
	717	Jordan	12,516,276
	194	Lakeville	17,088,511
	2397	Le Sueur-Henderson	71,461
	721	New Prague Area	18,024,505
	719	Prior Lake-Savage Area	50,218,123
	720	Shakopee	55,666,238
	charter	Aspen Academy	2,263,603
	Total		183,525,013

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
Sherburne	726	Becker	\$18,984,893
	727	Big Lake	26,296,762
	728	Elk River	50,517,008
	51	Foley	428,824
	882	Monticello	3,366,936
	477	Princeton	13,122,842
	742	St. Cloud	12,188,000
	charter	Kaleidoscope Charter School	3,472,461
	charter	Spectrum High School	3,641,366
Total			132,019,091
<hr/>			
Sibley	716	Belle Plaine	\$1,076,025
	2159	Buffalo Lake-Hector	265,549
	2365	G.F.W.	4,049,377
	2859	Glencoe-Silver Lake	724,327
	2397	Le Sueur-Henderson	2,175,581
	108	Norwood	128,721
	2310	Sibley East	9,223,928
	charter	Edvisions Off Campus School	918,449
	charter	Green Isle Community School	664,248
Total			19,226,206
<hr/>			
Stearns	745	Albany	\$12,432,136
	876	Annandale	1,405,956
	2364	Belgrade-Brooten-Elrosa	3,487,890
	463	Eden Valley-Watkins	4,039,029
	738	Holdingford	7,121,557
	739	Kimball	4,073,950
	2753	Long Prairie-Grey Eagle	24,898
	740	Melrose	10,706,732
	2149	Minnewaska	2,195
	741	Paynesville	6,484,083
	750	Rocori	15,003,170
	485	Royalton	4,171
	748	Sartell-St. Stephen	25,353,051
	743	Sauk Centre	5,598,078
	742	St. Cloud	68,250,821
	487	Upsala	163,098
	charter	Stride Academy Charter School	3,539,380
Total			167,690,196
<hr/>			
Steele	756	Blooming Prairie	\$3,315,533
	2172	Kenyon-Wanamingo	25,519
	763	Medford	4,619,410
	2168	N.R.H.E.G.	2,432,737
	761	Owatonna	38,780,351
	2125	Triton	41,881
	829	Waseca	15,485
Total			49,230,915

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
Stevens	771	Chokio-Alberta	\$1,221,938
	2888	Clinton-Graceville-Beardsley	0
	611	Cyrus	105,032
	768	Hancock	1,752,413
	264	Herman-Norcross	78,363
	2853	Lac Qui Parle Valley	1,672
	769	Morris	7,757,731
	2342	West Central Area	37,667
Total			10,954,818
Swift	777	Benson	\$7,157,604
	768	Hancock	56,895
	775	Kerkhoven-Murdock	3,075,232
	2853	Lac Qui Parle Valley	2,290,521
	769	Morris	5,204
Total			12,585,456
Todd	786	Bertha-Hewitt	\$3,064,997
	787	Browerville	4,290,756
	2759	Eagle Valley	2,351,893
	482	Little Falls	7,965
	2753	Long Prairie-Grey Eagle	8,400,013
	740	Melrose	516,124
	213	Osakis	2,872,632
	743	Sauk Centre	2,073,367
	2170	Staples-Motley	4,605,450
	486	Swanville	1,558,470
	487	Upsala	29,891
	818	Verndale	517,014
	2155	Wadena-Deer Creek	15,523
Total			30,304,095
Traverse	801	Browns Valley	\$1,087,417
	852	Campbell-Tintah	282,481
	771	Chokio-Alberta	2,683
	2888	Clinton-Graceville-Beardsley	476,544
	264	Herman-Norcross	47,588
	803	Wheaton Area	3,514,877
Total			5,411,591
Wabasha	253	Goodhue	\$218,054
	813	Lake City	6,106,824
	2899	Plainview-Elgin-Millville	9,412,740
	535	Rochester	299,279
	811	Wabasha-Kellogg	4,778,022
	861	Winona Area	83,352
Total			23,202,073
Zumbrota-Mazeppa			2,303,800

**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
Wadena	821	Menahga	\$4,525,107
	820	Sebeka	3,641,926
	2170	Staples-Motley	1,879,629
	818	Verndale	3,755,803
	2155	Wadena-Deer Creek	5,625,668
	Total		19,428,133
Waseca	2835	Janesville-Waldorf-Pemberton	\$3,706,386
	2135	Maple River	41,021
	763	Medford	29,060
	2168	N.R.H.E.G.	2,808,923
	761	Owatonna	10,407
	75	St. Clair	3,761
	2134	United South Central	25,535
	829	Waseca	15,163,966
	2143	Waterville-Elysian-Morristown	480,878
	charter	Team Academy	1,330,765
Total			23,600,702
Washington	2144	Chisago Lakes	\$1,238,015
	831	Forest Lake	28,360,609
	200	Hastings	4,073,742
	832	Mahtomedi	24,366,226
	622	North St. Paul-Maplewood	43,180,981
	833	South Washington	128,996,333
	834	Stillwater	63,154,431
	624	White Bear Lake	11,432,673
	charter	Lakes International Language Academy	4,474,080
	charter	Math & Science Academy	3,061,792
	charter	Natural Science Academy	474,671
	charter	New Heights School, Inc.	1,325,182
	charter	North Lakes Academy	3,096,619
	charter	St. Croix Preparatory Academy	8,089,475
Total			325,324,830
Watsonwan	836	Butterfield	\$1,927,859
	81	Comfrey	193,444
	837	Madelia	3,592,550
	173	Mountain Lake	6,823
	840	St. James	8,971,042
	458	Truman	631,882
Total			15,323,599
Wilkin	146	Barnesville	\$662,222
	846	Breckenridge	5,974,772
	852	Campbell-Tintah	1,007,657
	544	Fergus Falls	2,009
	850	Rothsay	1,026,902



**Education Aids by County and by School District  
2011/2012 School Year**

<b>County</b>	<b>School District No.</b>	<b>School District Name</b>	<b>Education Aid</b>
(Wilkin cont.)		Total	8,673,562
<hr/>			
Winona	227	Chatfield	\$9,064
	294	Houston	1,350,549
	300	La Crescent-Hokah	1,223,862
	857	Lewiston-Altura	6,015,045
	2899	Plainview-Elgin-Millville	315,937
	239	Rushford-Peterson	507,061
	858	St. Charles	6,705,329
	861	Winona Area	27,016,341
	charter	Bluffview Montessori	1,668,244
	charter	Dakota Area Community Charter School	298,106
	charter	Riverway Learning Community Charter	1,030,135
		Total	46,139,674
<hr/>			
Wright	876	Annandale	\$11,217,729
	877	Buffalo	35,759,460
	466	Dassel-Cokato	7,921,944
	879	Delano Public	10,470,138
	728	Elk River	19,224,425
	2859	Glencoe-Silver Lake	0
	2687	Howard Lake-Waverly-Winsted	5,820,651
	881	Maple Lake	7,546,508
	882	Monticello	30,730,459
	883	Rockford	3,770,666
	742	St. Cloud	2,600,845
	885	St. Michael-Albertville	41,430,146
	111	Watertown-Mayer	1,154,434
	charter	Swan River Montessori	1,160,730
		Total	178,808,134
<hr/>			
Yellow Medicine	891	Canby	\$3,891,660
	378	Dawson-Boyd	108,928
	402	Hendricks	847
	2167	Lakeview	1,458,395
	414	Minneota	210,272
	129	Montevideo	544,355
	2897	Redwood Falls Area	7,416
	2190	Yellow Medicine	5,580,376
	charter	Clarkfield Charter School	658,350
	charter	E.C.H.O. Charter School	1,938,418
		Total	14,399,016
<hr/>			
<b>State Total:</b>			<b>\$6,877,989,749</b>

## 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**	\$7,018,451,419	94.4%	\$412,546,925	5.6%	\$7,430,998,344
Sales/Use Tax**	\$4,192,302,283	83.7%	\$815,555,404	16.3%	\$5,007,857,687
Total	\$11,210,753,702	90.1%	\$1,228,102,329	9.9%	\$12,438,856,031

\* 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

### 2012 Personal Income by County

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	\$520	\$32,636	\$37,539
Anoka	13,893	41,255	53,691
Becker	1,320	40,044	41,204
Beltrami	1,475	32,550	33,093
Benton	1,510	38,852	38,399
Big Stone	257	49,688	48,738
Blue Earth	2,551	39,192	41,545
Brown	1,142	44,698	41,545
Carlton	1,204	33,998	37,539
Carver	5,428	57,999	53,691
Cass	1,162	40,980	35,624
Chippewa	617	50,665	48,738
Chisago	2,025	37,800	34,794
Clay	2,239	37,251	41,204
Clearwater	289	33,149	33,093
Cook	213	41,135	37,539
Cottonwood	534	46,053	45,017
Crow Wing	2,184	34,733	35,624
Dakota	20,330	50,261	53,691
Dodge	858	42,385	42,164
Douglas	1,503	41,281	41,204
Faribault	686	48,056	41,545
Fillmore	824	39,524	42,164
Freeborn	1,225	39,488	42,164
Goodhue	2,026	43,731	42,164
Grant	307	51,579	41,204
Hennepin	74,133	62,817	53,691
Houston	814	43,205	42,164
Hubbard	674	33,091	33,093
Isanti	1,408	36,819	34,794
Itasca	1,539	34,039	37,539
Jackson	516	50,172	45,017
Kanabec	529	33,064	34,794
Kandiyohi	1,890	44,673	42,656
Kittson	251	55,930	45,577
Koochiching	464	35,145	37,539
Lac qui Parle	387	54,492	48,738
Lake	430	39,738	37,539
Lake of the Woods	155	39,102	33,093
Le Sueur	1,141	41,249	41,545

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	\$266	\$45,808	\$45,017
Lyon	1,088	42,407	45,017
McLeod	1,429	39,593	42,656
Mahnomen	182	33,151	33,093
Marshall	484	51,275	45,577
Martin	936	45,699	41,545
Meeker	901	39,075	42,656
Mille Lacs	837	32,495	34,794
Morrison	1,173	35,491	35,624
Mower	1,564	39,787	42,164
Murray	435	50,733	45,017
Nicollet	1,342	40,659	41,545
Nobles	861	40,088	45,017
Norman	320	48,050	45,577
Olmsted	6,924	47,065	42,164
Otter Tail	2,231	38,943	41,204
Pennington	660	46,893	45,577
Pine	866	29,610	34,794
Pipestone	435	46,281	45,017
Polk	1,339	42,602	45,577
Pope	497	45,604	41,204
Ramsey	23,574	45,562	53,691
Red Lake	173	42,220	45,577
Redwood	741	46,797	45,017
Renville	764	49,659	42,656
Rice	2,304	35,592	42,164
Rock	445	46,496	45,017
Roseau	678	43,761	45,577
St. Louis	7,859	39,292	37,539
Scott	6,377	47,831	53,691
Sherburne	3,353	37,477	38,399
Sibley	624	41,257	41,545
Stearns	5,763	38,014	38,399
Steele	1,492	41,092	42,164
Stevens	526	53,959	41,204
Swift	424	44,146	48,738
Todd	846	34,513	35,624
Traverse	233	67,252	41,204
Wabasha	858	39,945	42,164
Wadena	427	30,961	35,624
Waseca	770	40,058	41,545
Washington	12,454	51,185	53,691
Watonwan	430	38,412	41,545
Wilkin	350	53,092	41,204
Winona	2,100	40,729	42,164
Wright	5,005	39,368	38,399
Yellow Medicine	473	46,276	48,738
<b>Metro</b>	\$146,907	\$51,126	
<b>Nonmetro</b>	\$94,892	\$38,593	
<b>Statewide</b>	\$241,798	\$45,346	

## Appendix D

### 2012 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.” State per capita taxes exclude taxes attributed to nonresidents.

		Per Capita		
		Personal Income	Taxes	Aids/Credits
Northern Regions	Northwest (1)	\$45,577	\$2,377	\$3,172
	Headwaters (2)	33,093	1,822	3,236
	Arrowhead (3)	37,539	2,238	2,850
	West Central (4)	41,204	2,269	2,610
	Five (5)	35,624	2,026	2,665
	East Central (7E)	34,794	1,732	2,368
Southern Regions	Six East (6E)	42,656	2,297	2,553
	Upper MN Valley (6W)	48,738	2,407	3,184
	Central Minnesota (7W)	38,399	2,262	2,191
	Southwest (8)	45,017	2,370	2,906
	Nine (9)	41,545	2,280	2,392
	Southeastern MN (10)	42,164	2,305	2,370
<b>Nonmetro Per Capita</b>		<b>\$39,951</b>	<b>\$2,218</b>	<b>\$2,554</b>
<b>Metro Per Capita</b>		<b>\$53,691</b>	<b>\$3,280</b>	<b>\$2,519</b>
<b>State Per Capita</b>		<b>\$47,396</b>	<b>\$2,793</b>	<b>\$2,535</b>