

December 2017

Major State Aids and Taxes
A Comparative Analysis

2014 Update

Research Department
Minnesota House of Representatives

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

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Introduction

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 general levy.

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.

Throughout the report, dollar values are rounded to the nearest whole dollar. Percentage values are rounded to the nearest one-tenth of 1 percent (0.1 percent). As a result, rounded values may not exactly sum to 100 percent.

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 2014 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.

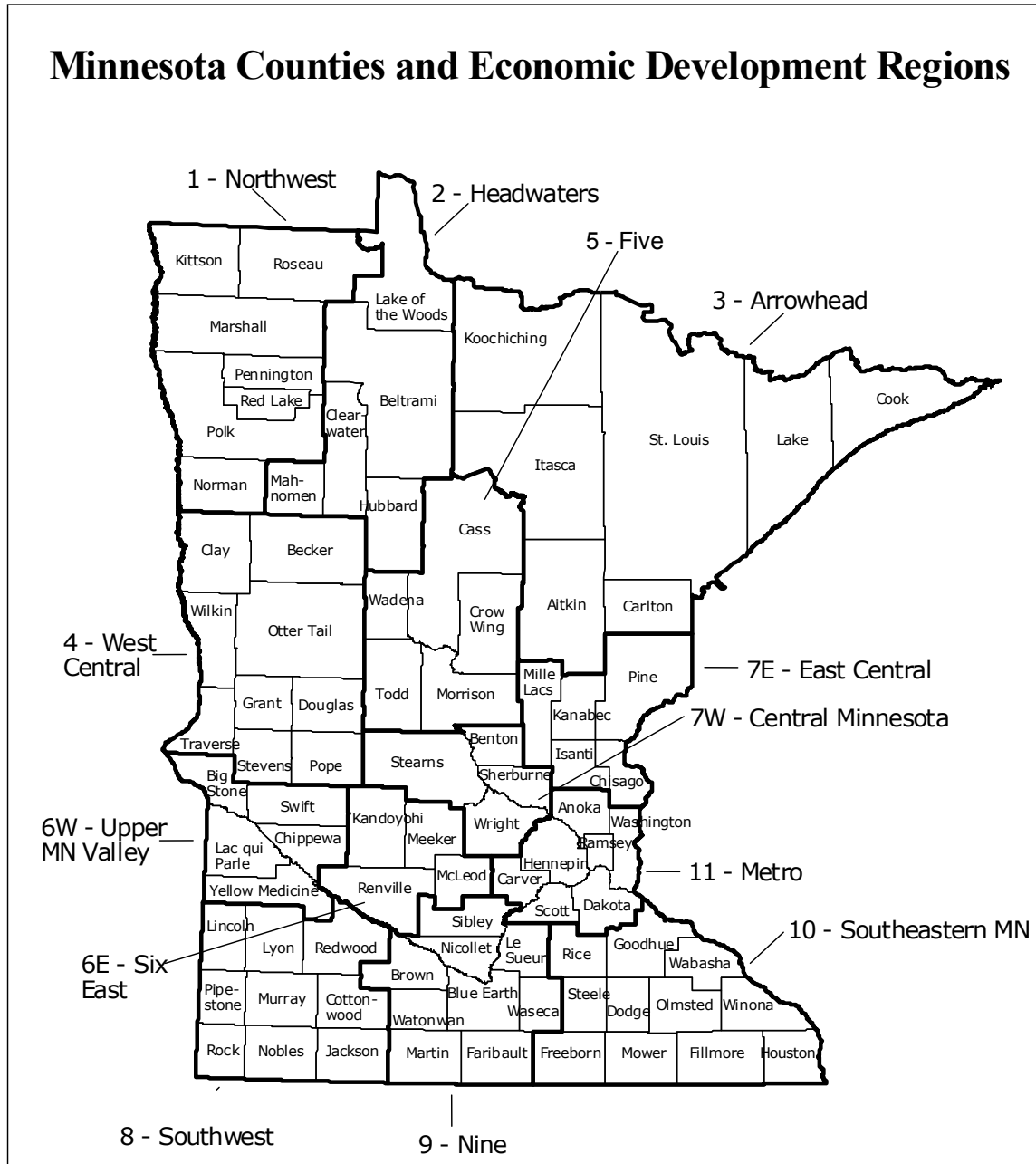
Maps: The next two pages contain maps showing the per capita distribution of the aid or tax by **county** for the most recent year and by **economic development region (EDR)** for the most recent year. 2014 population is used to calculate per capita amounts throughout this report. The 2014 population 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.



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

The 2014 population estimates from the Minnesota State Demographer are used to calculate the per capita amounts throughout the report.

<u>County name</u>	<u>Population</u>	<u>% State Total</u>	<u>County Name</u>	<u>Population</u>	<u>% State Total</u>
Aitkin	15,762	0.3%	Martin	20,295	0.4%
Anoka	342,612	6.3%	Meeker	23,122	0.4%
Becker	33,272	0.6%	Mille Lacs	25,862	0.5%
Beltrami	45,770	0.8%	Morrison	32,859	0.6%
Benton	39,518	0.7%	Mower	39,356	0.7%
Big Stone	5,124	0.1%	Murray	8,475	0.15%
Blue Earth	65,620	1.2%	Nicollet	33,350	0.6%
Brown	25,463	0.5%	Nobles	21,574	0.4%
Carlton	35,576	0.65%	Norman	6,643	0.1%
Carver	97,162	1.8%	Olmsted	150,201	2.8%
Cass	28,570	0.5%	Otter Tail	57,612	1.05%
Chippewa	12,132	0.2%	Pennington	14,119	0.25%
Chisago	54,134	1.0%	Pine	29,196	0.5%
Clay	61,196	1.1%	Pipestone	9,336	0.15%
Clearwater	8,794	0.15%	Polk	31,545	0.6%
Cook	5,231	0.1%	Pope	10,982	0.2%
Cottonwood	11,633	0.2%	Ramsey	529,506	9.7%
Crow Wing	63,371	1.2%	Red Lake	4,048	0.1%
Dakota	411,507	7.5%	Redwood	15,573	0.3%
Dodge	20,352	0.4%	Renville	15,067	0.3%
Douglas	36,789	0.7%	Rice	65,180	1.2%
Faribault	14,124	0.25%	Rock	9,555	0.2%
Fillmore	20,783	0.4%	Roseau	15,663	0.3%
Freeborn	30,831	0.55%	St. Louis	200,840	3.7%
Goodhue	46,480	0.85%	Scott	138,727	2.5%
Grant	5,923	0.1%	Sherburne	91,223	1.7%
Hennepin	1,210,720	22.2%	Sibley	14,919	0.3%
Houston	18,766	0.3%	Stearns	153,326	2.8%
Hubbard	20,596	0.4%	Steele	36,532	0.65%
Isanti	38,397	0.7%	Stevens	9,836	0.2%
Itasca	45,639	0.8%	Swift	9,453	0.2%
Jackson	10,266	0.2%	Todd	24,266	0.4%
Kanabec	15,966	0.3%	Traverse	3,392	0.1%
Kandiyohi	42,258	0.8%	Wabasha	21,376	0.4%
Kittson	4,440	0.1%	Wadena	13,768	0.25%
Koochiching	13,018	0.2%	Waseca	19,029	0.3%
Lac-Qui-Parle	6,922	0.1%	Washington	249,109	4.6%
Lake	10,695	0.2%	Watsonwan	11,095	0.2%
Lake of the Woods	3,921	0.1%	Wilkin	6,503	0.1%
Le Sueur	27,791	0.5%	Winona	51,109	0.9%
Lincoln	5,788	0.1%	Wright	129,946	2.4%
Lyon	25,746	0.5%	Yellow Medicine	10,127	0.2%
McLeod	35,942	0.65%			
Mahnomen	5,503	0.1%			
Marshall	9,420	0.2%			
			METRO	2,979,343	54.6%
			NONMETRO	2,473,875	45.4%
			STATE TOTAL	5,453,218	100.0%

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

2013/2014 Education Aid: \$7.9 billion

The total education aid for the 2013/2014 school year is \$7,901,200,460. This total includes \$467,608,519 that went to the 150 charter schools that received funding in the 2013/2014 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 2013/2014 and lists the counties in which each school district operates.

The 2013/2014 education aid total does not include amounts paid to entities other than school districts:

- \$88.6 million to intermediate school districts¹
- \$51.6 million to cooperative school organizations
- \$29.1 million to colleges and universities participating in the postsecondary enrollment options (PSEO) program
- \$20.1 million to Head Start programs
- \$8.1 million to nonprofits operating adult basic education
- \$2.4 million to the Faribault Academies for the Deaf and Blind
- \$1.6 million to four tribal contract schools

¹ 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.

- \$33,000 to South Dakota school districts, net of reciprocity payments

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

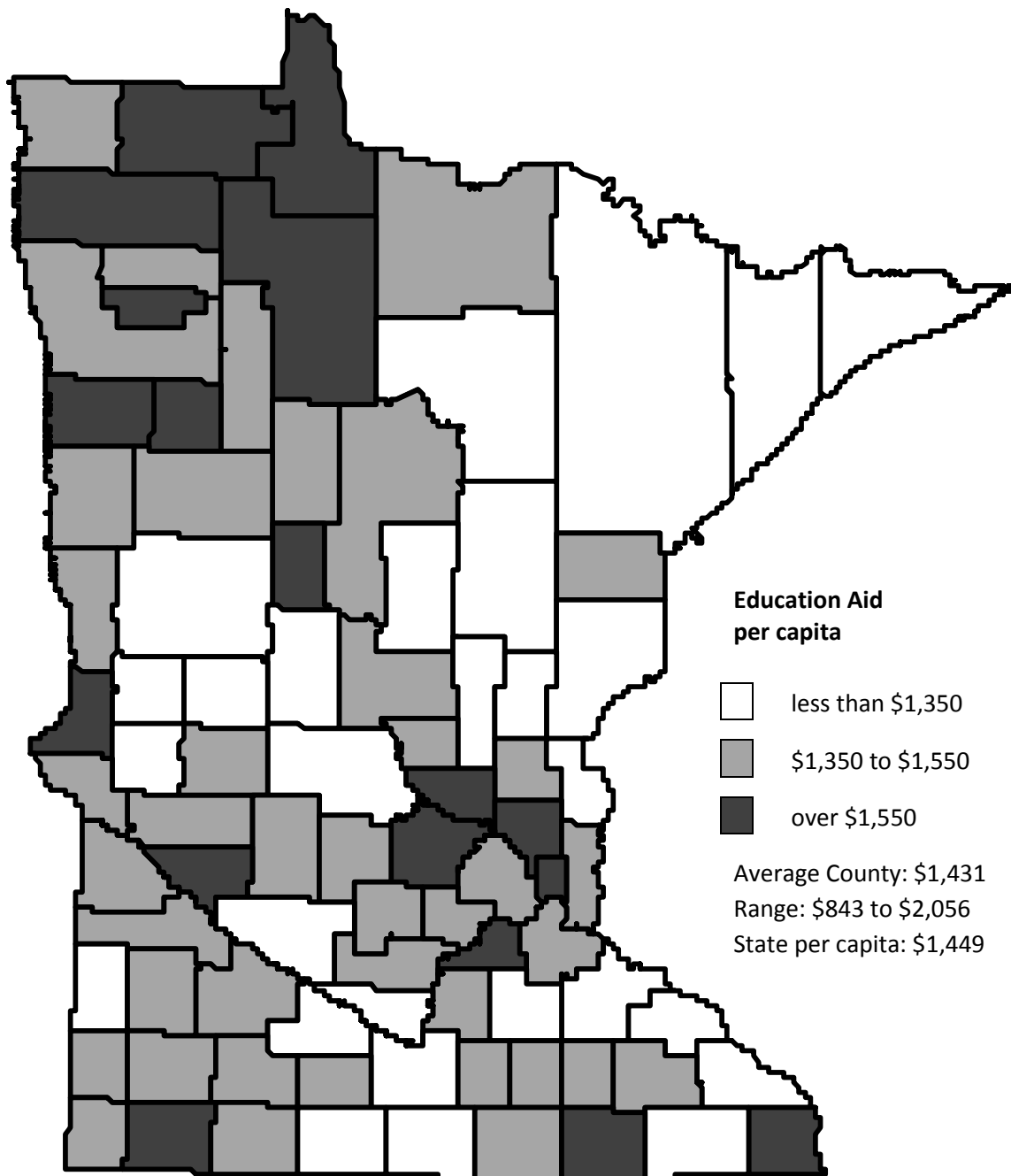
Recent Law Changes

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.

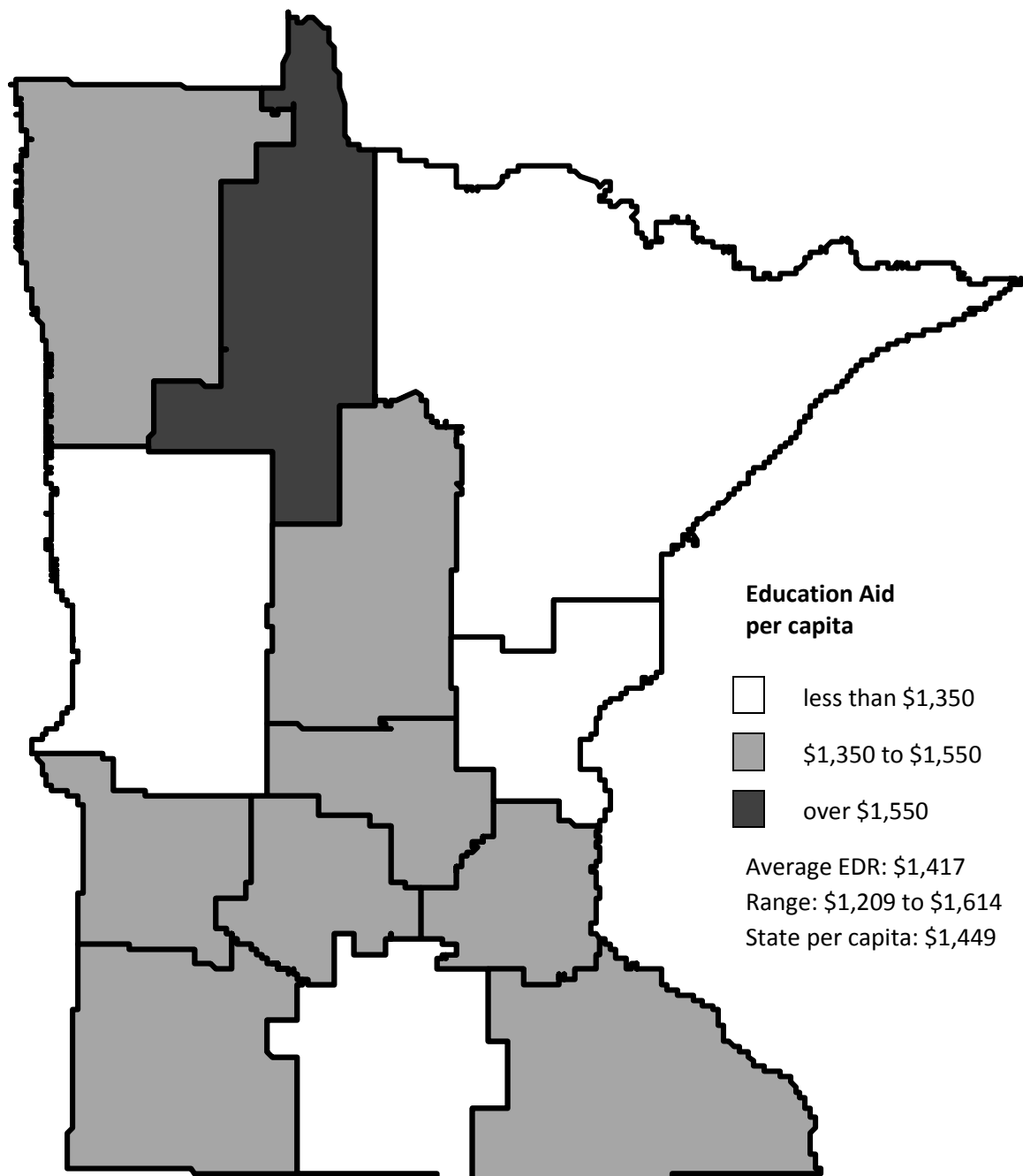
In fiscal year 2010, the state received about \$500 million in federal aid for education under the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA aid replaced state education aid, accounting for a large share of the state aid decrease from the 2008/2009 school year to the 2009/2010 school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

Education Aid per capita, 2013-2014 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, 2013-2014 by Economic Development Region



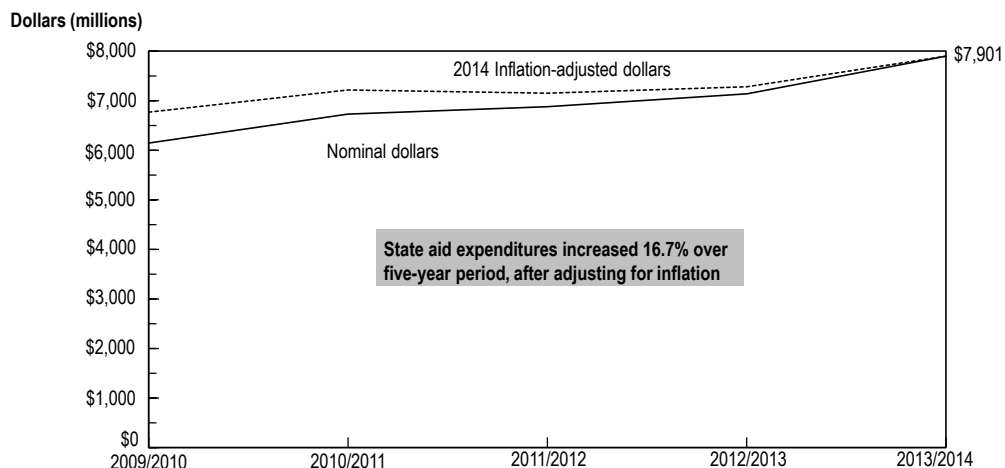
The Past Five Years of Education Aid

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: 2009/2010 School Year to 2013/2014 School Year Nominal dollars, in thousands

	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	5-Yr. Chg. Aid
State	\$6,145,177	\$6,728,024	\$6,877,990	\$7,138,176	\$7,901,200	29%
<u>Northern Regions</u>						
Northwest (1)	111,814	120,871	120,626	124,793	132,786	19
Headwaters (2)	111,196	121,080	123,435	128,524	136,477	23
Arrowhead (3)	328,502	360,156	363,533	373,037	395,197	20
West Central (4)	235,590	257,768	264,229	274,462	299,874	27
Five (5)	188,824	207,312	208,172	213,595	226,540	20
East Central (7E)	176,971	193,245	195,664	199,963	212,177	20
<u>Southern Regions</u>						
Six East (6E)	135,836	145,180	145,610	153,139	164,250	21
Upper MN Valley (6W)	56,717	60,329	60,147	61,639	65,740	16
Central MN (7W)	460,902	510,613	526,413	547,322	602,281	31
Southwest (8)	146,373	157,480	160,103	166,663	181,225	24
Nine (9)	229,082	248,843	252,988	261,899	287,047	25
Southeastern MN (10)	536,471	588,819	601,292	627,162	687,962	28
Total Nonmetro	\$2,718,278	\$2,971,694	\$3,022,211	\$3,132,198	\$3,391,556	25%
<u>Metro Region</u>						
Hennepin County	1,309,909	1,429,907	1,470,716	1,524,462	1,729,886	32
Ramsey County	659,088	730,511	746,641	776,307	863,162	31
Remaining Metro	1,457,902	1,595,912	1,638,422	1,705,210	1,916,596	31
Total Metro	\$3,426,899	\$3,756,329	\$3,855,778	\$4,005,978	\$4,509,644	32%

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

2014 Human Services Aid: \$5.7 billion

The state's share of the human services expenditures for calendar year 2014 is \$5,737,904,894. The table shows the dollar amount and share of total human services and for each of the major income maintenance and social service programs.

Type of Program	Amount	Percent
Medical Assistance (MA)	\$3,925,764,482	68.5%
Minnesota Family Investment Program (MFIP)	66,159,180	1.2
General Assistance (GA)	50,926,930	0.9
MinnesotaCare (MNCare) ²	13,247,620	0.2
Social Services (including CSSA)	1,503,070,637	26.2
Miscellaneous:		
Minnesota Supplemental Assistance	36,596,962	0.6
Group Residential Housing	139,252,678	2.4
Supplemental Nutrition Assistance Program (SNAP)	1,424,742	0.0
Title IV Child Support	1,461,663	0.0
Total	\$5,737,904,894	100.0%

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 2014, MFIP spending in Minnesota totaled \$348.8 million (\$255.1 million federal, \$66.2 million state, \$27.6 million county), and offsetting child support collections totaled \$38.4 million, one-half offset federal costs and one-half offset state costs.

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

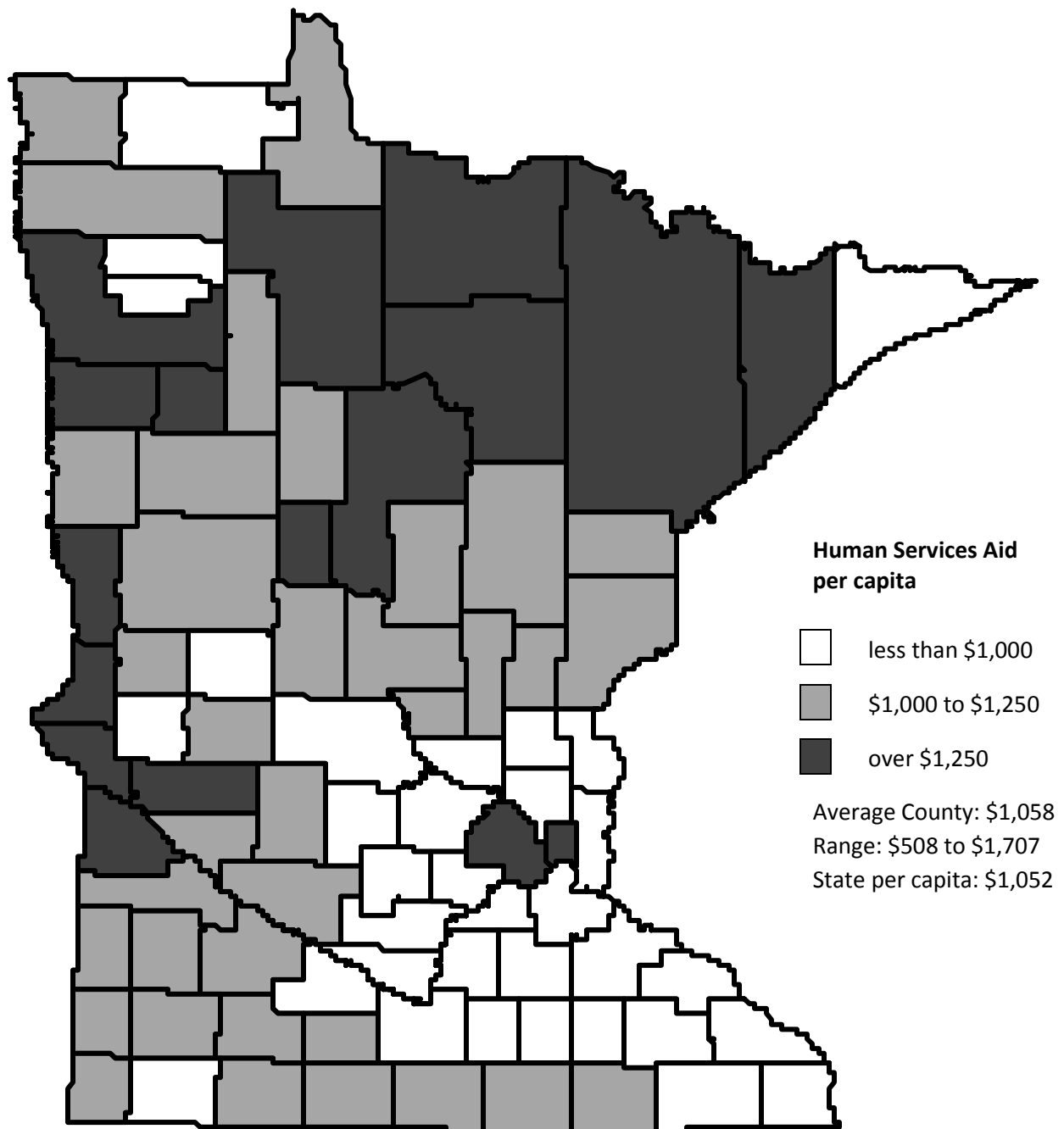
- Des Moines Valley Health and Human Services (DVHHS)—Cottonwood and Jackson

² A small share of MinnesotaCare subsidies are not identified by county (\$145,081 in 2014). This amount is included in the state total. MinnesotaCare subsidies are reported on a case basis so calendar year 2014 amounts may include adjustments to prior calendar years.

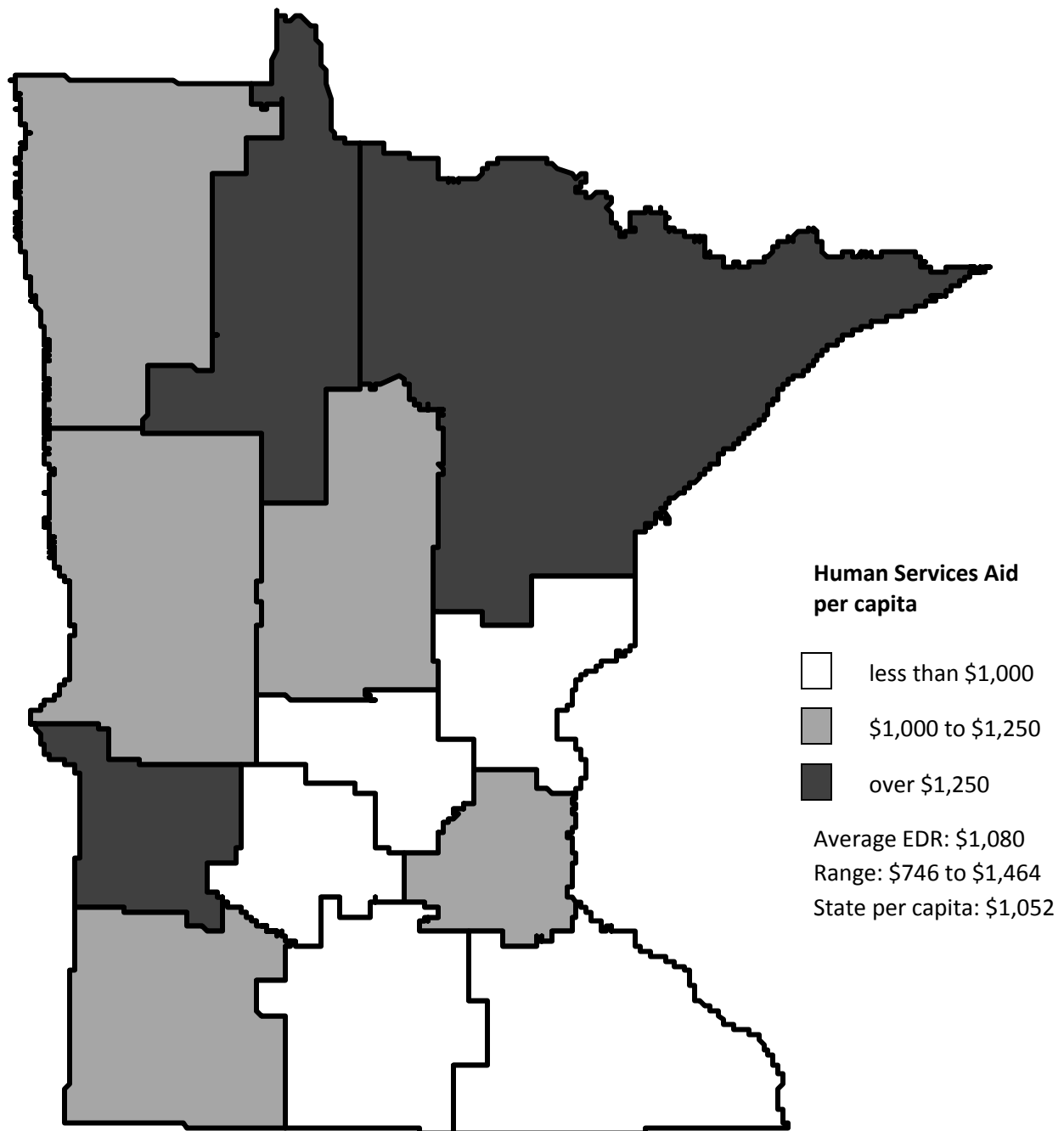
- Human Service Board—Faribault and Martin
- Southwest Health and Human Services (SWHHS)—Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock

In these three groups, human services aid is administered through a “home” county: Jackson in DVHHS, Martin in the Human Service Board, and Lyon in SWHHS. The total human service amount for DVHHS is \$25.5 million, for the Human Service Board is \$40.4 million, and for SWHHS is \$78.3 million. An amount for these ten counties was estimated using population, and the estimated amounts appear in the county tables. Human services aid data was obtained from the Department of Human Services, Financial Management Division.

Human Services Aid per capita, 2014 by County



Human Services Aid per capita, 2014 by Economic Development Region



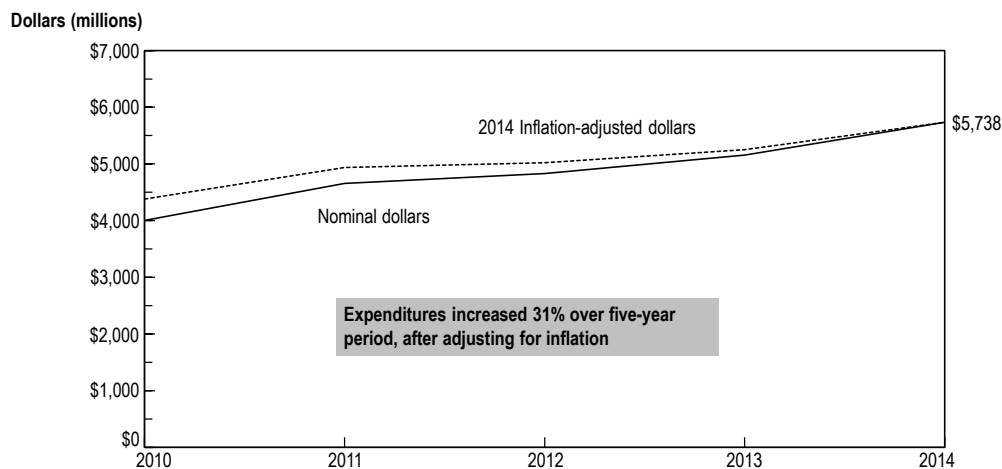
The Past Five Years of Human Services Aid

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 2010 to 2014³
Nominal dollars, in thousands

	2010	2011	2012	2013	2014	5-Yr. Chg. Aid
State	\$4,006,620	\$4,656,110	\$4,829,686	\$5,154,118	\$5,737,905	43%
<u>Northern Regions</u>						
Northwest (1)	78,447	87,596	87,176	90,533	95,560	22
Headwaters (2)	96,543	109,137	110,778	117,480	123,845	28
Arrowhead (3)	314,037	359,293	366,552	383,098	417,569	33
West Central (4)	180,204	204,794	210,812	223,136	237,319	32
Five (5)	142,045	164,192	164,806	172,958	200,346	41
East Central (7E)	117,851	132,216	131,673	141,426	157,220	33
<u>Southern Regions</u>						
Six East (6E)	85,509	97,663	98,935	103,779	113,476	33
Upper MN Valley	42,155	48,403	48,683	50,819	55,586	32
Central MN (7W)	212,091	248,786	250,358	270,111	308,684	46
Southwest (8)	94,302	106,510	107,946	113,421	124,613	32
Nine (9)	157,003	179,211	185,656	192,320	216,830	38
Southeastern MN (10)	323,552	364,451	379,026	398,445	436,998	35
Total Nonmetro	\$1,843,739	\$2,102,253	\$2,142,400	\$2,257,526	\$2,488,046	35%
<u>Metro Region</u>						
Hennepin County	1,046,184	1,229,292	1,309,472	1,408,063	1,552,999	48
Ramsey County	531,608	639,829	671,676	721,604	792,916	49
Remaining Metro	584,817	684,578	706,138	766,712	903,799	55
Total Metro	\$2,162,610	\$2,553,698	\$2,687,286	\$2,896,378	\$3,249,714	50%

Statewide Human Services Aid



House Research Graphics

³ A small amount of MinnesotaCare subsidies are included in the state totals, 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 to all counties and eligible cities according to a combination of constitutional and statutory formulas from state tax revenues; (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 some 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), general sales tax from motor vehicle leases, and proceeds from state bonds.

The Minnesota Constitution sets the distribution formula for 95 percent of the money in the Highway User Tax Distribution (HUTD) 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 HUTD fund is determined by the legislature. Following a statutory formula, in 2014 a little under half of the set-aside was used for town roads and town bridges. The rest went into a flexible highway account that was used for road improvements on “turnbacks” in which trunk highways become part of local road systems.

County and municipal turnback money is **not** included in the state totals. This money is used to repair former state highways that have been or are being “turned back” to counties and municipalities. In 2014, the state allocated approximately \$50.0 million to the county turnback account, and there was no allocation to the municipal turnback account. Disbursements from the turnback accounts of \$56.9 million to counties and \$13.6 million to municipalities were used for maintenance. The amount spent on turnbacks in each county is not readily available.

Aid Amount and Reporting

2014 Highway Aid: \$721.1 million

The total \$721.1 million in state highway aid paid in calendar year 2014 to the counties, cities (i.e., municipal), and towns is shown by category in the following table. Road and bridge bond funding amounts are the total expenditures made during 2014 (using the proceeds from state bonds that had been authorized in 2014 or previous years).

In fiscal year 2014, total highway funding from state and federal resources other than bond proceeds amounted to nearly \$2.6 billion for both state and local road systems. This total includes the \$721.1 million in state aid in this report except for the \$15.1 million in bond funding.

Type of Highway Aid		Amount		Total
County Aid	County State Aid Highway County Road and Bridge Bond Funding Motor Vehicle Lease Sales Tax Aid	\$500,447,882 12,429,284 <u>11,973,180</u>	County	\$524,850,346
Municipal Aid	Municipal State Aid Street Municipal Road and Bridge Bond Funding	\$154,615,011 <u>2,656,801</u>	Municipal	\$157,271,812
Township Aid	Town Road Account Town Bridge Account ⁴ Town Bridge Bond Funding	\$28,519,262 10,472,647 <u>0</u>	Township	\$38,991,909
		Total Highway Aid		\$721,114,067

Highway aid data was obtained from the Department of Transportation.

Recent Law Changes

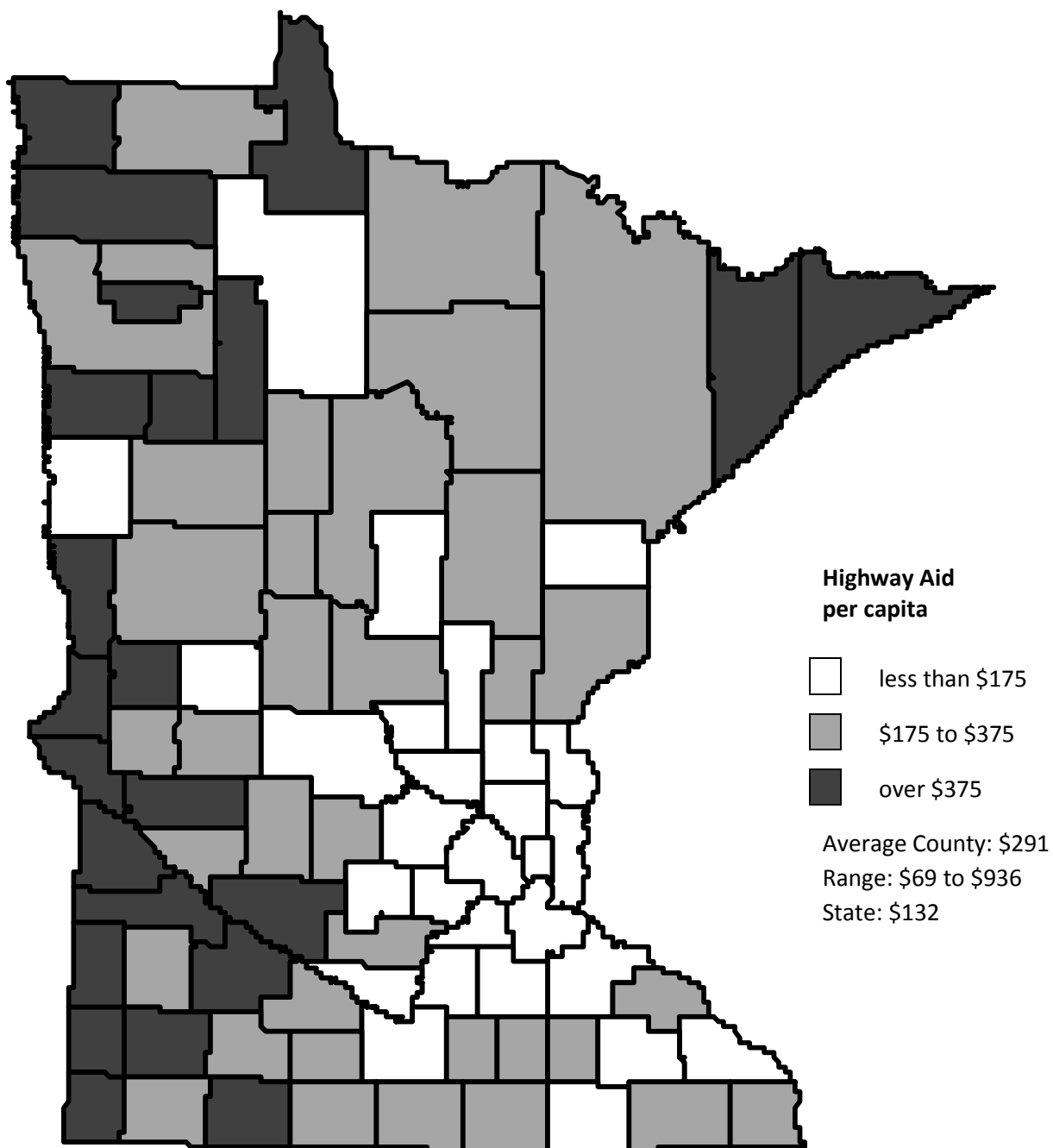
The 2008 Legislature provided for 50 percent of motor vehicle lease sales tax revenues in excess of a base amount⁵ to be transferred to the County State-Aid Highway Fund, for allocation to metro area counties other than Hennepin and Ramsey. The first year a transfer occurred under this provision was in 2012. A temporary cap on the amount going to counties was set for fiscal year 2014.

The legislature has regularly authorized bonding for local roads and bridges. Authorizations totaled \$66 million in 2010 (with an additional \$10 million for disaster relief), \$43 million in 2011, \$40 million in 2012, and \$36.6 million in 2014. There were no authorizations in 2013. 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. (The lag is largely because bonds are sold based on the cash flow needs of funded projects rather than all at once.)

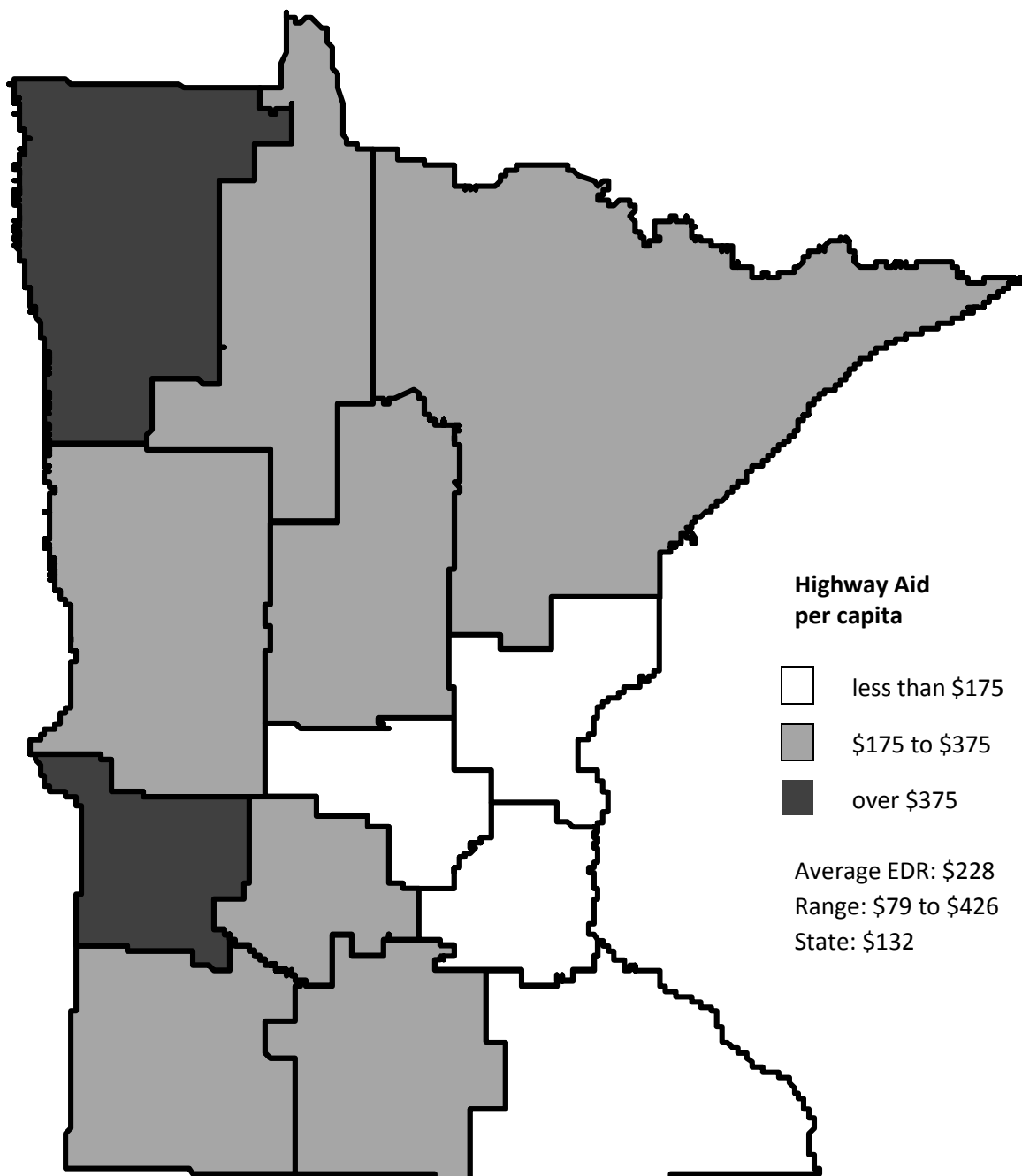
⁴ The Department of Transportation sets aside a portion of Town Bridge Account funding for flexible distribution as needed throughout the state. Amounts in this special Town Bridge Account set-aside are not always spent within the calendar year and are not included in this report.

⁵ The remaining 50 percent over the base amount is transferred to the greater Minnesota transit account.

Highway Aid per capita, 2014 by County



Highway Aid per capita, 2014 by Economic Development Region



The Past Five Years of Highway Aid

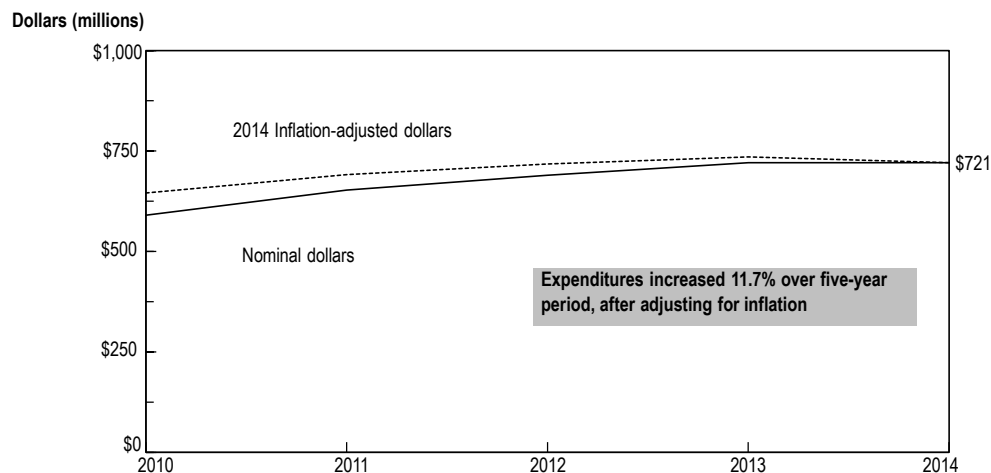
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in nominal and constant (inflation-adjusted) dollars.

Highway Aid: Calendar Years 2010 to 2014

Nominal dollars, in thousands

	2010	2011	2012	2013	2014	5-Yr. Chg. Aid
State	\$590,755	\$652,552	\$690,154	\$721,264	\$721,114	22%
<u>Northern Regions</u>						
Northwest (1)	31,059	34,023	35,922	35,824	36,584	18
Headwaters (2)	17,868	19,102	20,234	20,321	20,572	15
Arrowhead (3)	57,441	64,766	66,268	70,297	68,858	20
West Central (4)	43,415	48,113	50,568	49,968	50,302	16
Five (5)	24,254	25,802	27,011	27,669	29,247	21
East Central (7E)	23,033	24,806	26,658	28,005	27,090	18
<u>Southern Regions</u>						
Six East (6E)	20,069	20,861	22,874	23,233	23,921	19
Upper MN Valley (6W)	16,513	16,843	17,931	17,999	18,033	9
Central MN (7W)	33,777	37,764	40,579	40,866	41,507	23
Southwest (8)	35,678	36,770	39,167	41,081	40,459	13
Nine (9)	40,690	45,682	47,519	48,887	48,676	20
Southeastern MN (10)	64,946	73,465	78,202	80,014	80,331	24
Total Nonmetro	\$408,744	\$447,998	\$472,934	\$484,163	\$485,582	19%
<u>Metro Region</u>						
Hennepin County	68,877	83,803	76,520	87,726	83,392	21
Ramsey County	32,868	33,034	35,369	35,987	38,468	17
Remaining Metro	80,265	87,717	105,332	113,389	113,672	42
Total Metro	\$182,010	\$204,555	\$217,220	\$237,102	\$235,532	29%

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 multiplied by the average city tax rate.

The legislature enacted a new LGA formula during the 2013 session, effective beginning with aids payable in 2014. The new formula contains three measures of need depending on a city’s size:

- for small cities, with a population less than 2,500, need is based solely on the city size up to a maximum per capita amount;
- for medium cities, with a population of at least 2,500 but less than 10,000, need is based on (1) percent of housing built before 1940, (2) household size, and (3) population decline from a city’s peak population in the last 40 years; and
- for large cities, with a population of 10,000 or more, need is based on (1) jobs per capita, (2) age of housing stock (both housing built before 1940 and housing built between 1940 and 1970), and (3) a sparsity adjustment for cities with a population less than 150 per square mile.

If the aid a city received in the previous year exceeds its “unmet need” (the difference between its need and its ability to pay), its aid is reduced to its unmet need.⁶ All other cities receive an amount equal to their previous year’s aid plus an additional amount based on their unmet need.

Aid Amount and Reporting

2014 Local Government Aid: \$507.6 million

The 2014 certified LGA total was \$507.6 million.

LGA data was obtained from the Department of Revenue.

Recent Law Changes

LGA formula prior to 2014

The main formula used prior to 2014 also depended on “ability to pay” and “need” measures similar to the new formula, however there were only two measures of need:

- For cities with population of 2,500 or more, need was determined by five characteristics:

⁶ The reduction may occur over a few years since the maximum decrease in any year is limited to the lesser of \$10 per capita or 5 percent of its property tax levy in the previous year.

population decline, age of the housing stock, if the city was 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 was 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.

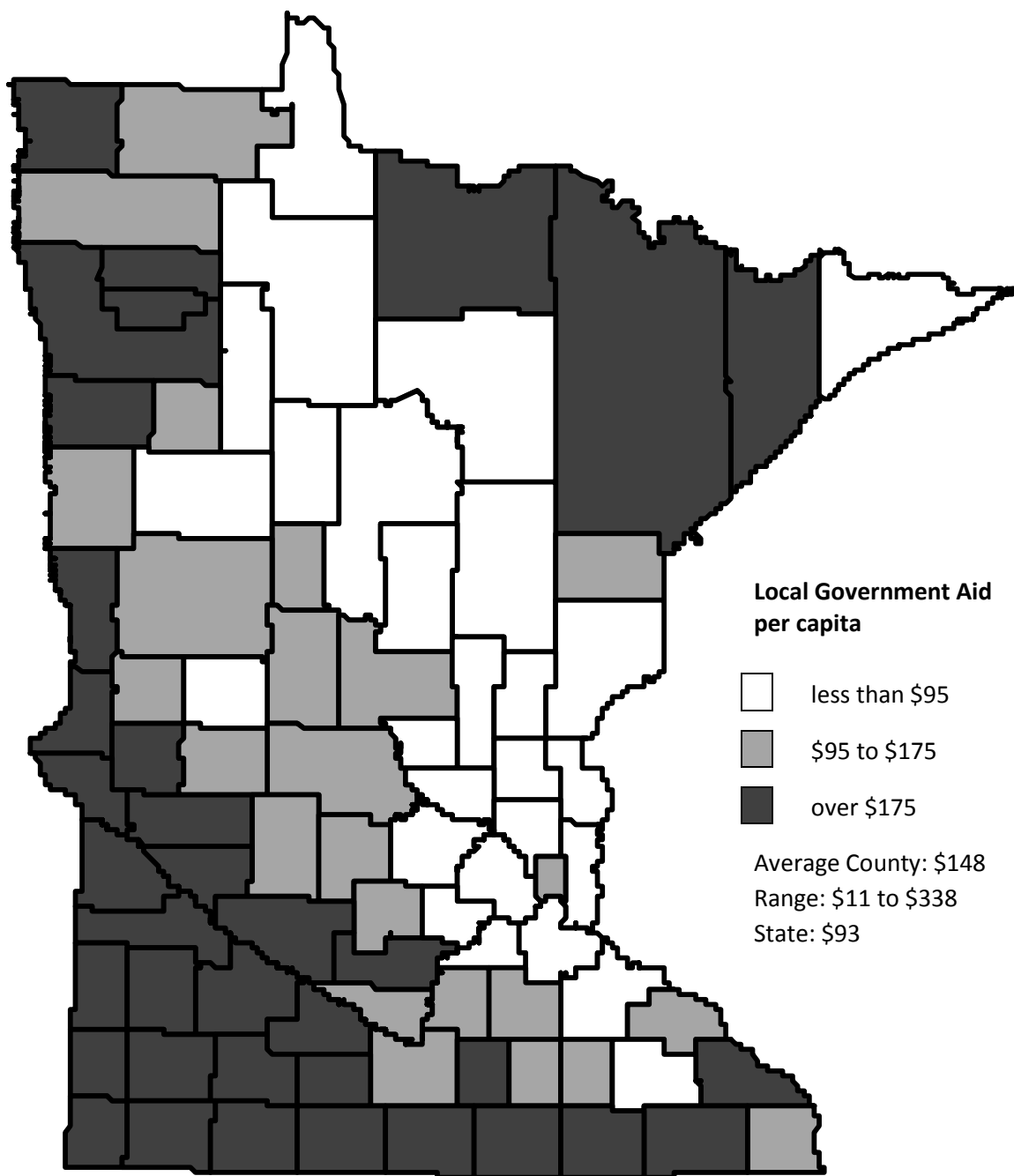
The program also distributed additional aid to cities with a population less than 5,000 based on population, and to cities with a population of 5,000 or more based on the ratio of jobs to population in the city.

The formula did not guarantee any city received its aid from the previous year, outside of certain minimums, but redistributed the entire appropriation every year. The resulting volatility of payments to individual cities was partially addressed in several formula changes made in 2009. The new formula enacted in 2013 significantly reduced payment volatility.

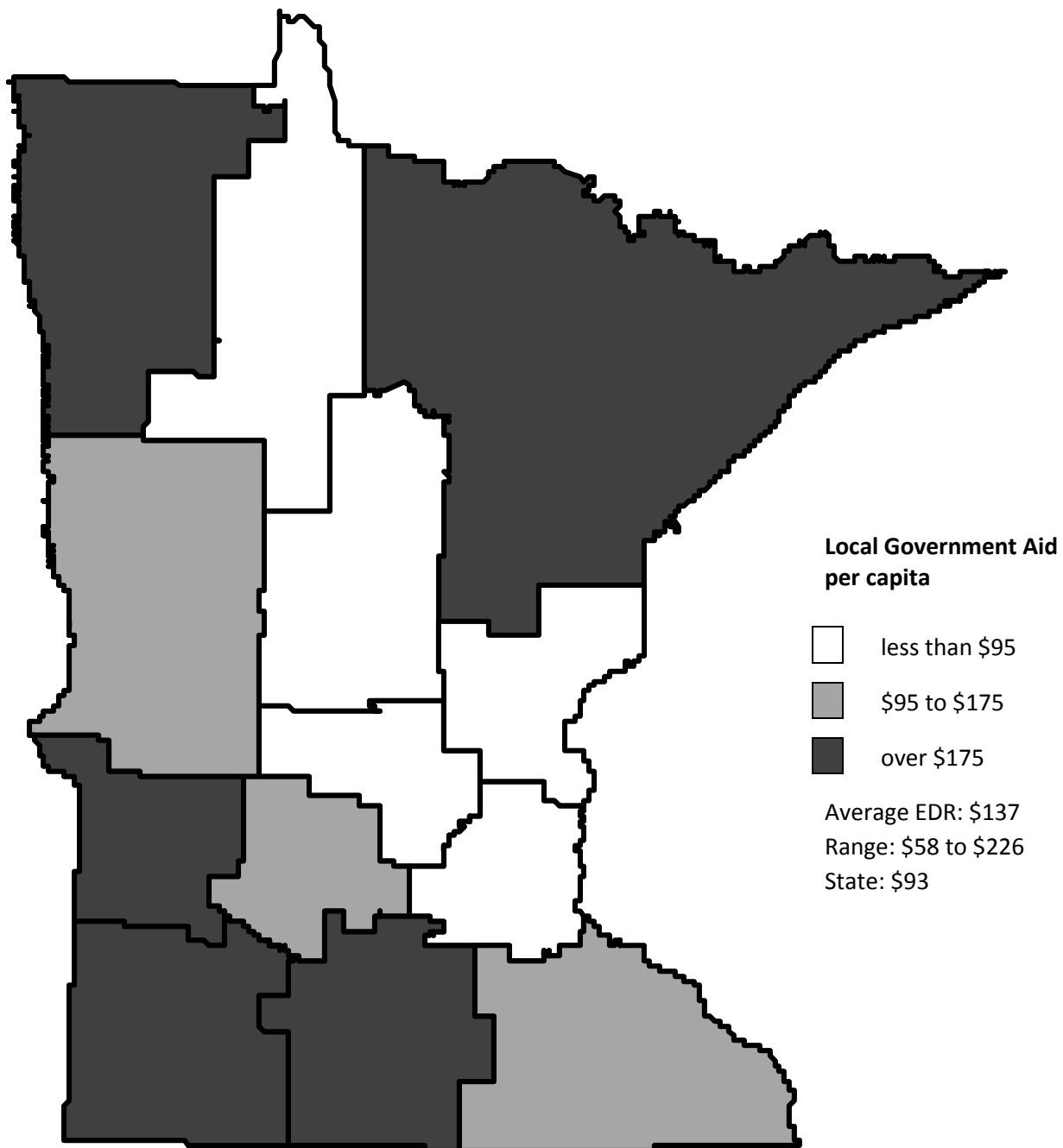
2010 to 2012 aid reductions

- LGA reductions in 2010 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 reduction in the governor's unallotment 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, 2014 by County



Local Government Aid per capita, 2014 by Economic Development Region



The Past Five Years of Local Government Aid

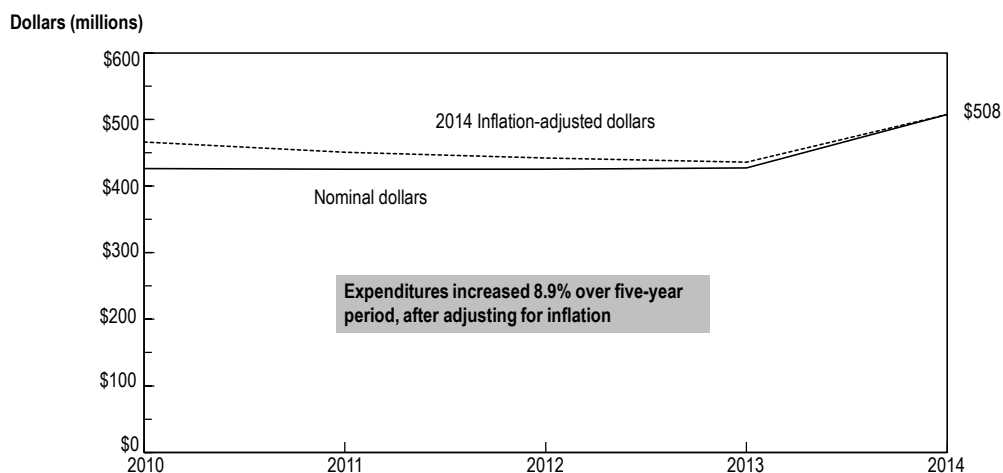
The table below shows the distribution of LGA in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of LGA for that same time period in nominal and constant (inflation-adjusted) dollars.

Local Government Aid: Calendar Years 2010 to 2014

Nominal dollars, in thousands

	2010	2011	2012	2013	2014	5-Yr. Chg. Aid
State	\$426,438	\$425,345	\$425,238	\$427,495	\$507,598	19%
<u>Northern Regions</u>						
Northwest (1)	15,276	15,189	15,189	15,190	16,967	11
Headwaters (2)	5,155	5,145	5,145	5,161	5,979	16
Arrowhead (3)	64,775	64,650	64,650	64,781	70,647	9
West Central (4)	25,641	25,531	25,531	25,606	27,998	9
Five (5)	12,998	12,927	12,927	13,016	15,065	16
East Central (7E)	6,774	6,762	6,762	7,189	10,001	48
<u>Southern Regions</u>						
Six East (6E)	15,280	15,207	15,207	15,244	17,456	14
Upper MN Valley (6W)	8,917	8,863	8,863	8,949	9,890	11
Central MN (7W)	20,819	20,791	20,791	21,368	27,381	32
Southwest (8)	21,503	21,341	21,341	21,341	24,186	12
Nine (9)	39,477	39,375	39,375	39,426	43,221	9
Southeastern MN (10)	56,593	56,586	56,479	56,640	66,481	17
Total Nonmetro	\$293,207	\$292,368	\$292,261	\$293,912	\$335,272	14%
<u>Metro Region</u>						
Hennepin County	69,635	69,635	69,635	69,635	87,917	26
Ramsey County	54,996	54,971	54,971	54,971	67,074	22
Remaining Metro	8,600	8,371	8,371	8,977	17,335	102
Total Metro	\$133,231	\$132,977	\$132,977	\$133,583	\$172,326	29%

Statewide Local Government Aid



Disparity Reduction Aid (DRA)

Program Description and Aid Amount and Reporting

2014 Disparity Reduction Aid: \$18.0 million

Disparity reduction aid is a state aid program that distributed \$18,019,159 to counties, towns, and school districts in 2014. 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.

Disparity Reduction Aid: 2014

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$546	3.0%
	Headwaters (2)	253	1.4
	Arrowhead (3)	10,763	59.7
	West Central (4)	317	1.8
	Five (5)	362	2.0
	East Central (7E)	146	0.8
Southern Regions	Six East (6E)	354	2.0
	Upper MN Valley (6W)	527	2.9
	Central MN (7W)	158	0.9
	Southwest (8)	798	4.4
	Nine (9)	836	4.6
	Southeastern MN (10)	1,596	8.9
Total Nonmetro		\$16,654	92.4%
Metro Region	Hennepin County	740	4.1
	Ramsey County	593	3.3
	Remaining Metro	32	0.2
Total Metro		\$1,365	7.6%
State Total		\$18,019	100.0%

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 (CCJA), family preservation aid (FPA), and attached machinery aid (AMA).

Aid Amount and Reporting

2014 County Program Aid: \$205.5 million

The total amount of county program aid certified for taxes payable in 2014 was \$205.5 million. This total is after subtraction of \$457,266 to pay for court-ordered counsel⁷ 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

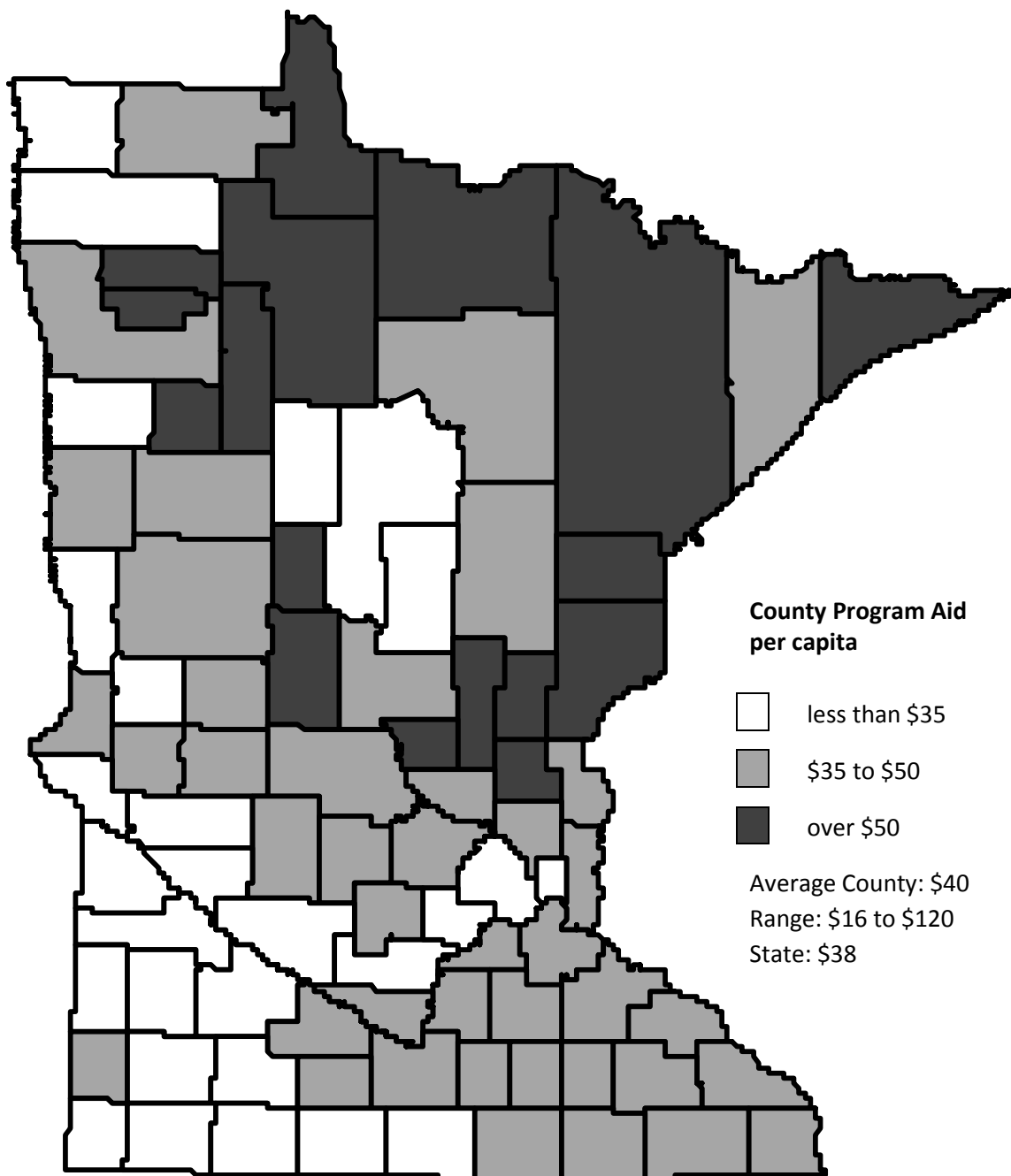
For 2009 and 2010, the initial allocation was increased to \$227 million (2009) and \$232 million (2010), except that in both years the actual payments were reduced by unallotment, eventually ratified by legislative enactment.

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.

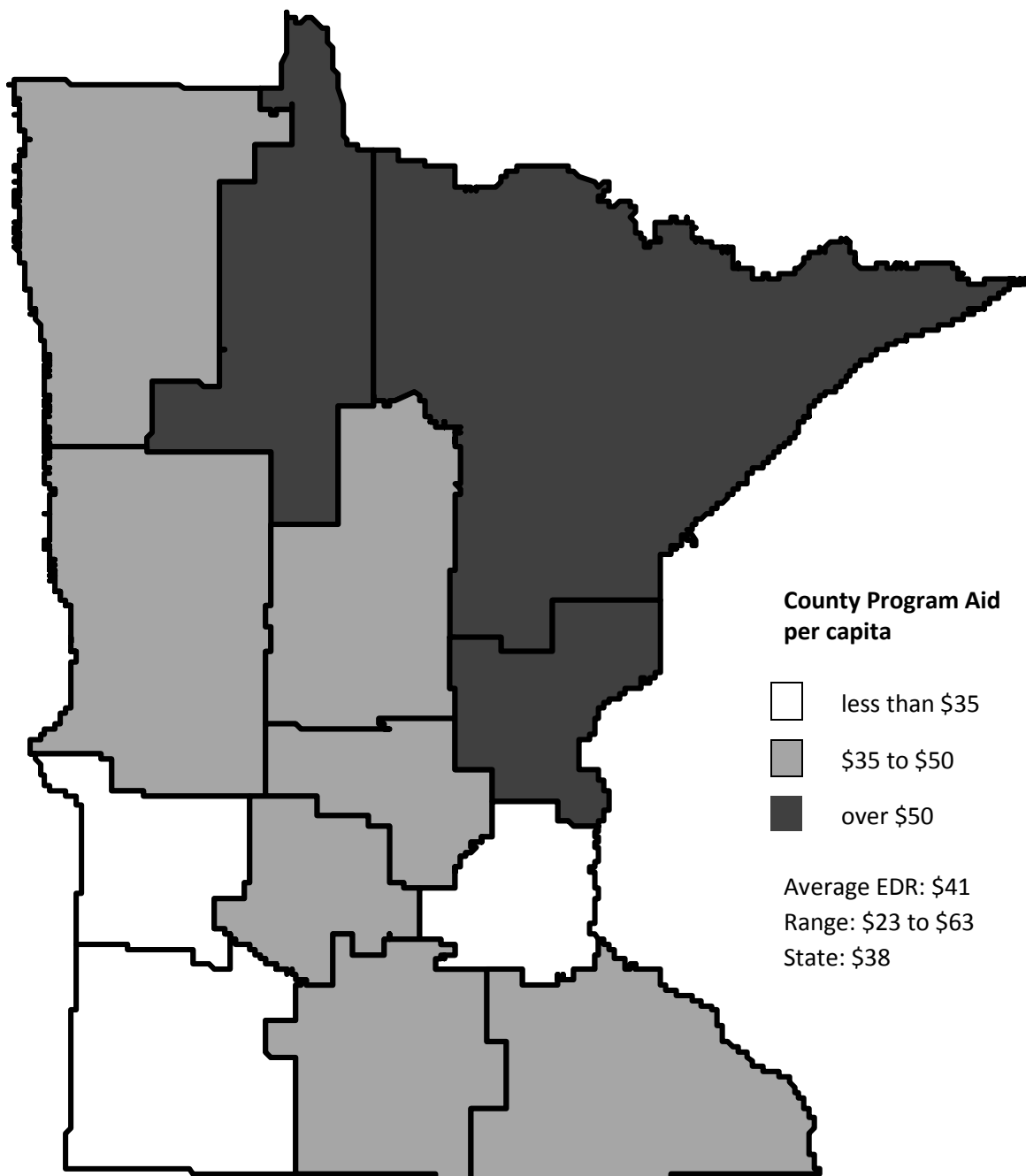
For 2013, the legislature set the appropriation level at \$165.6 million. The 2013 Legislature increased the appropriation by \$40 million for aids payable in 2014 and thereafter.

⁷ \$500,000 was authorized for court-ordered counsel in 2014, which was offset by \$42,734 of the 2013 authorization that was unspent.

County Program Aid per capita, 2014 by County



County Program Aid per capita, 2014 by Economic Development Region



The Past Five Years of County Program Aid

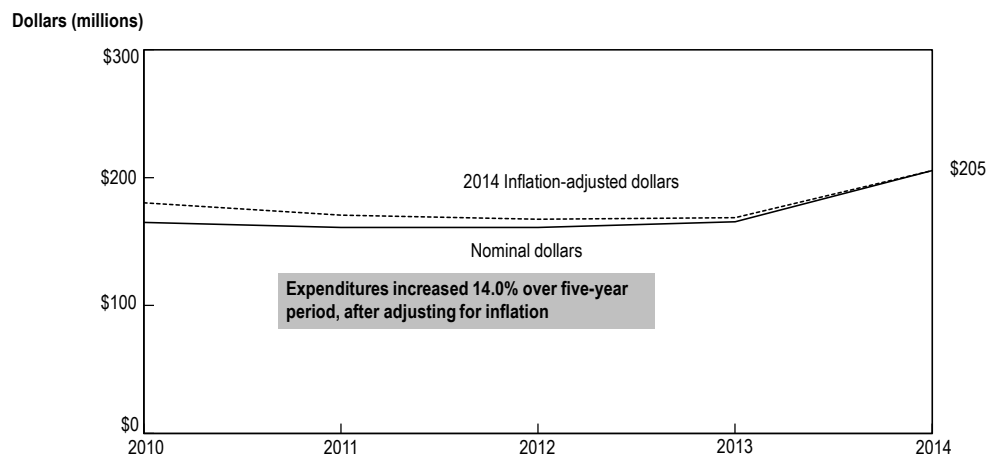
The table below shows the distribution of county program aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of county program aid for that same period in nominal and constant (inflation-adjusted) dollars.

County Program Aid: Payable Years 2010 to 2014

Nominal dollars, in thousands

	2010	2011	2012	2013	2014	5-Yr. Chg. Aid
State	\$164,935	\$161,106	\$161,106	\$165,570	\$205,497	25%
<u>Northern Regions</u>						
Northwest (1)	5,523	4,660	4,660	3,235	3,544	-36
Headwaters (2)	5,597	5,133	5,133	4,319	5,304	-5
Arrowhead (3)	13,846	13,825	13,825	13,468	16,767	21
West Central (4)	7,697	7,481	7,481	7,546	8,901	16
Five (5)	4,287	4,287	4,287	5,258	6,611	54
East Central (7E)	6,300	6,300	6,300	6,867	8,703	38
<u>Southern Regions</u>						
Six East (6E)	4,076	4,076	4,076	3,917	4,793	18
Upper MN Valley (6W)	2,312	1,532	1,532	1,292	987	-57
Central MN (7W)	14,135	14,135	14,135	14,619	18,470	31
Southwest (8)	4,587	3,635	3,635	2,793	3,008	-34
Nine (9)	9,115	8,780	8,780	7,348	8,408	-8
Southeastern MN (10)	20,451	20,252	20,252	17,944	21,873	7
Total Nonmetro	\$97,927	\$94,097	\$94,097	\$88,605	\$107,369	10%
<u>Metro Region</u>						
Hennepin County	18,333	18,333	18,333	25,485	31,793	73
Ramsey County	12,440	12,440	12,440	12,937	16,416	32
Remaining Metro	36,235	36,235	36,235	38,543	49,919	38
Total Metro	\$67,009	\$67,009	\$67,009	\$76,965	\$98,128	46%

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 2014, the counties were funded as follows:

- Thirty-two counties were CCA counties. This group contains about 70 percent of the state's population, including most of the Twin Cities metropolitan area.
- Fifty-five counties were non-CCA counties. Although the DOC provides adult felony supervision to all 55 of these counties, there are two delivery systems that 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

2014 Community Corrections Funding: \$86.3 million

In 2014, the state funding was \$86,346,900.⁸ The table below lists the calendar year 2014 statewide total amounts for the various community corrections funding programs.

Program	Amount	Percent
CCA aid	\$38,055,000	44.1%
CPO reimbursement aid	5,049,000	5.8
DOC field services	17,485,970	20.3
Adult felony caseload reduction	956,000	1.1
Caseload/workload reduction	14,319,998	16.6
Intensive supervision	6,676,000	7.7
Enhanced supervision of adult sex offenders	3,804,932	4.4
Total Aid and In-kind Services	\$86,346,900	100.0%

⁸ An additional \$18.0 million, not included in this report, was distributed for miscellaneous categorical services.

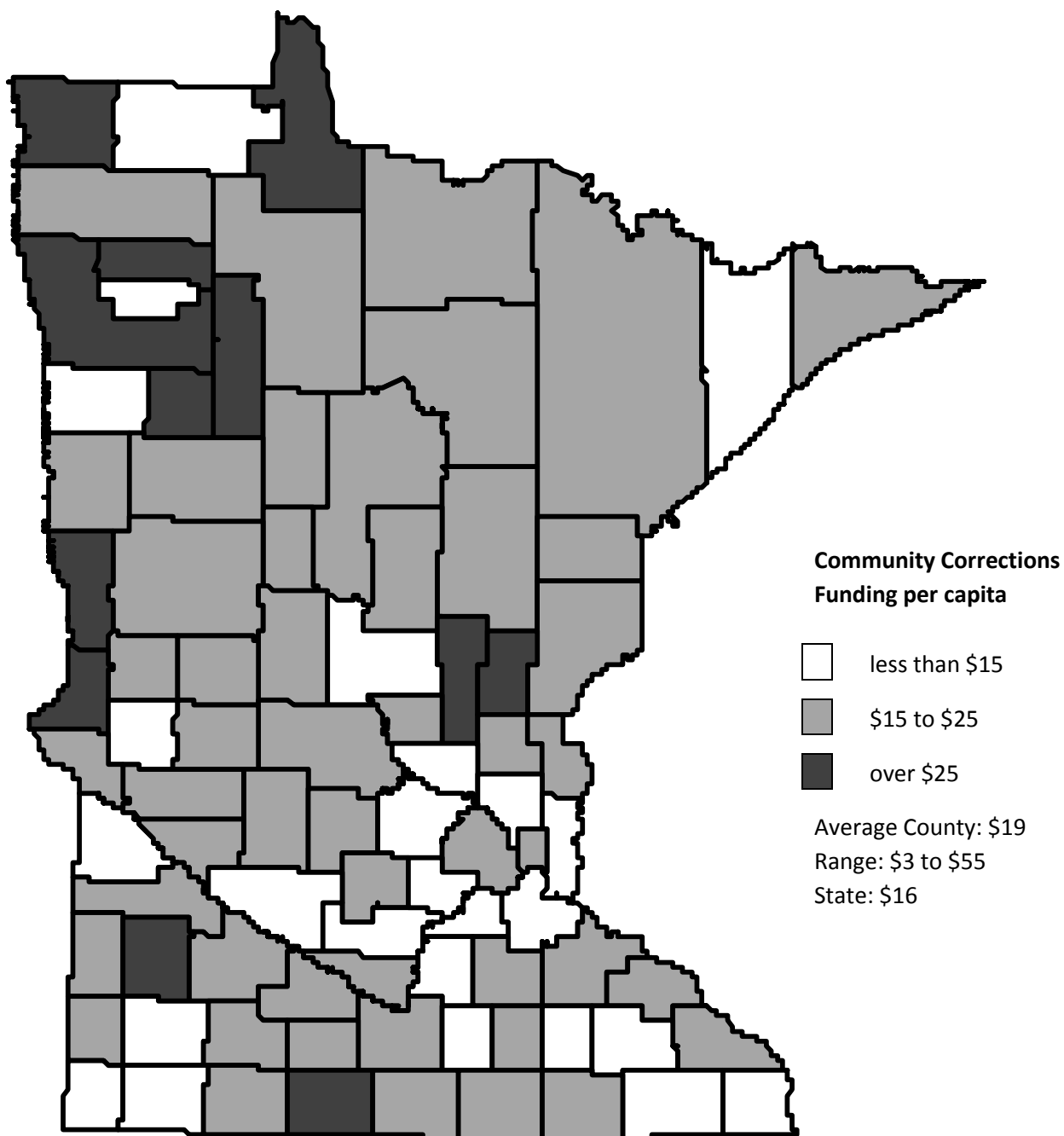
The DOC distributes some adult felony reduction aid, caseload/workload reduction aid, and intensive supervision aid to regional groups of counties. These counties and the DOC regions they belong to are listed in the table below.

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

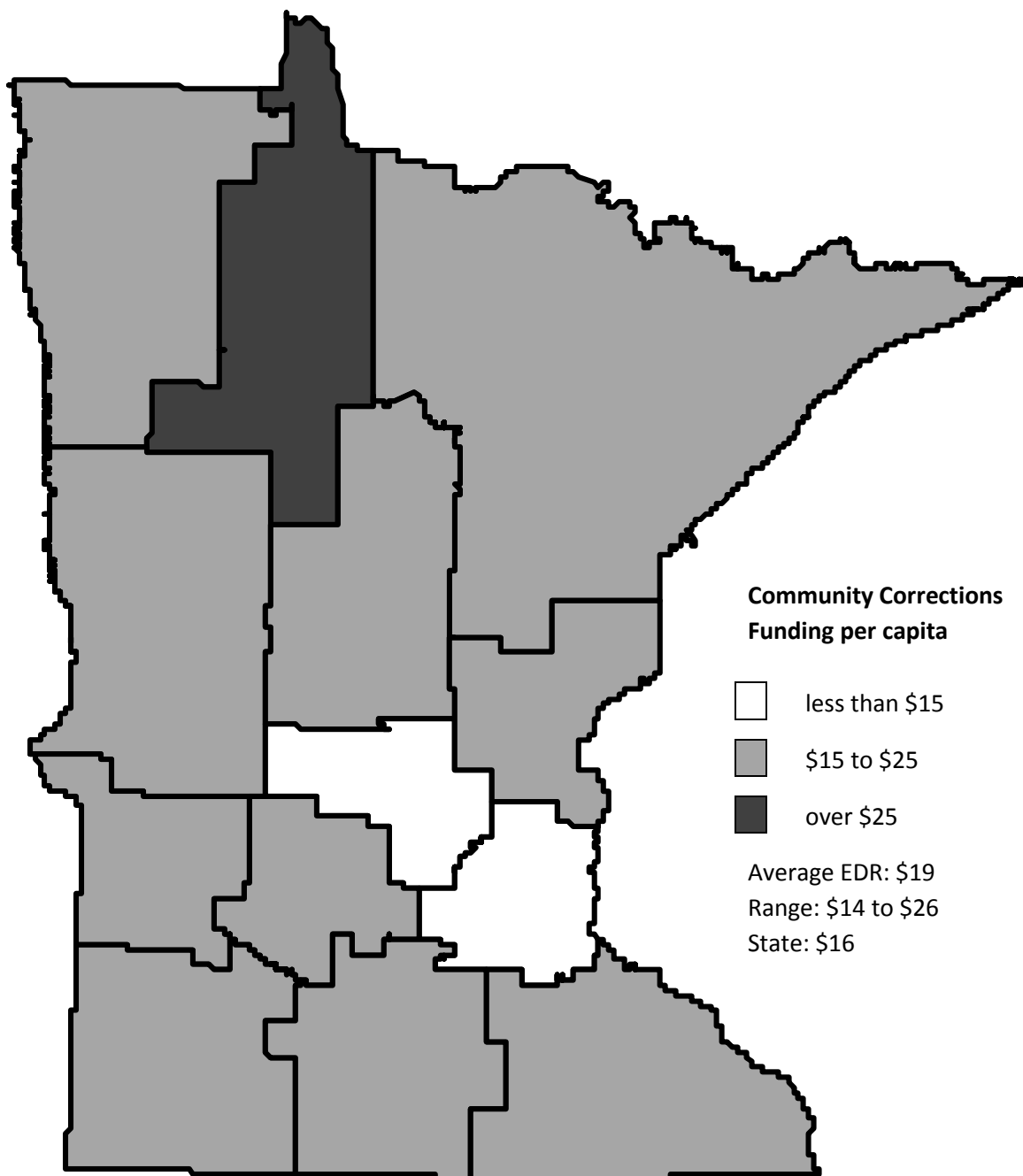
CCA amounts are apportioned to the individual counties within each region based on a five-year average distribution within the groups of counties of Part I crimes, as reported by the Department of Public Safety.

The community corrections funding data was obtained from the DOC.

Community Corrections Funding per capita, 2014 by County



Community Corrections Funding per capita, 2014 by Economic Development Region



The Past Five Years of Community Corrections Funding

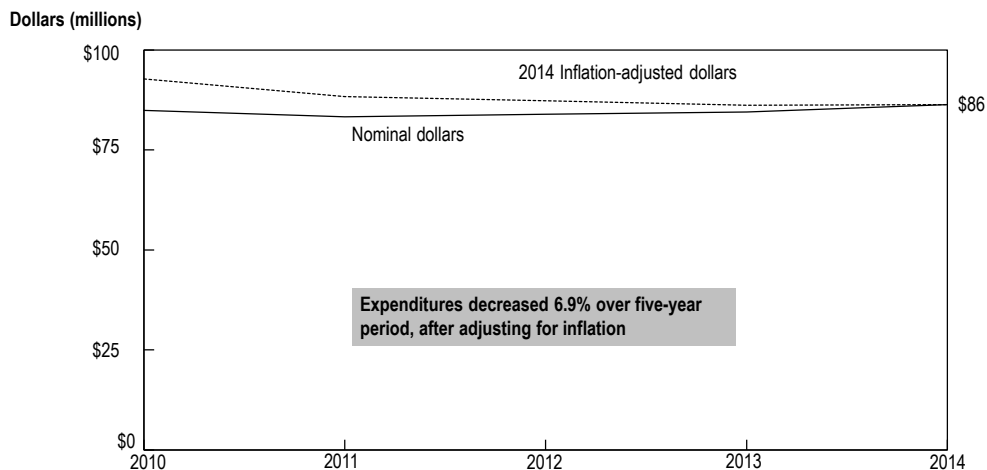
The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in nominal and constant (inflation-adjusted) dollars.

Community Corrections Funding: Calendar Years 2010 to 2014

Nominal dollars, in thousands

	2010	2011	2012	2013	2014	5-Yr. Chg. Aid
State	\$84,849	\$83,296	\$83,945	\$84,518	\$86,347	2%
<u>Northern Regions</u>						
Northwest (1)	1,801	1,764	1,822	1,839	1,912	6
Headwaters (2)	1,595	1,593	1,993	2,064	2,157	35
Arrowhead (3)	7,125	7,011	7,020	7,056	7,201	1
West Central (4)	3,773	3,745	3,880	3,931	4,047	7
Five (5)	2,907	2,814	2,768	2,788	2,833	-3
East Central (7E)	3,337	3,310	3,522	3,614	3,690	11
<u>Southern Regions</u>						
Six East (6E)	2,042	2,016	2,042	2,126	2,096	3
Upper MN Valley (6W)	801	779	772	769	782	-2
Central MN (7W)	5,510	5,444	5,520	5,612	5,734	4
Southwest (8)	2,231	2,210	2,158	2,222	2,345	5
Nine (9)	4,080	4,059	4,165	4,199	4,250	4
Southeastern MN (10)	7,447	7,331	7,428	7,411	7,605	2
Total Nonmetro	\$42,648	\$42,076	\$43,090	\$43,630	\$44,652	5%
<u>Metro Region</u>						
Hennepin County	18,082	17,594	17,388	17,388	17,690	-2
Ramsey County	9,919	9,804	9,827	9,827	10,063	1
Remaining Metro	14,200	13,823	13,640	13,673	13,942	-2
Total Metro	\$42,201	\$41,220	\$40,855	\$40,888	\$41,695	-1%

Community Corrections Funding



Homestead Credit Refund - Homeowners

Program Description

The homestead credit refund, formally called the property tax refund for homeowners, 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

2013 Homestead Credit Refund: \$368.4 million

Total homestead credit refunds for 2013 returns is \$368,426,163. These returns are based on 2013 income and property taxes payable in 2014, and filed beginning in 2014.

Homeowners ⁹	Number of Returns	Total Amount	Average Refund
Senior/Disabled	168,798	\$149,647,535	\$887
Under 65 Years	<u>256,912</u>	<u>218,778,618</u>	<u>852</u>
Total	425,710	\$368,426,153	\$865

Recent Law Changes

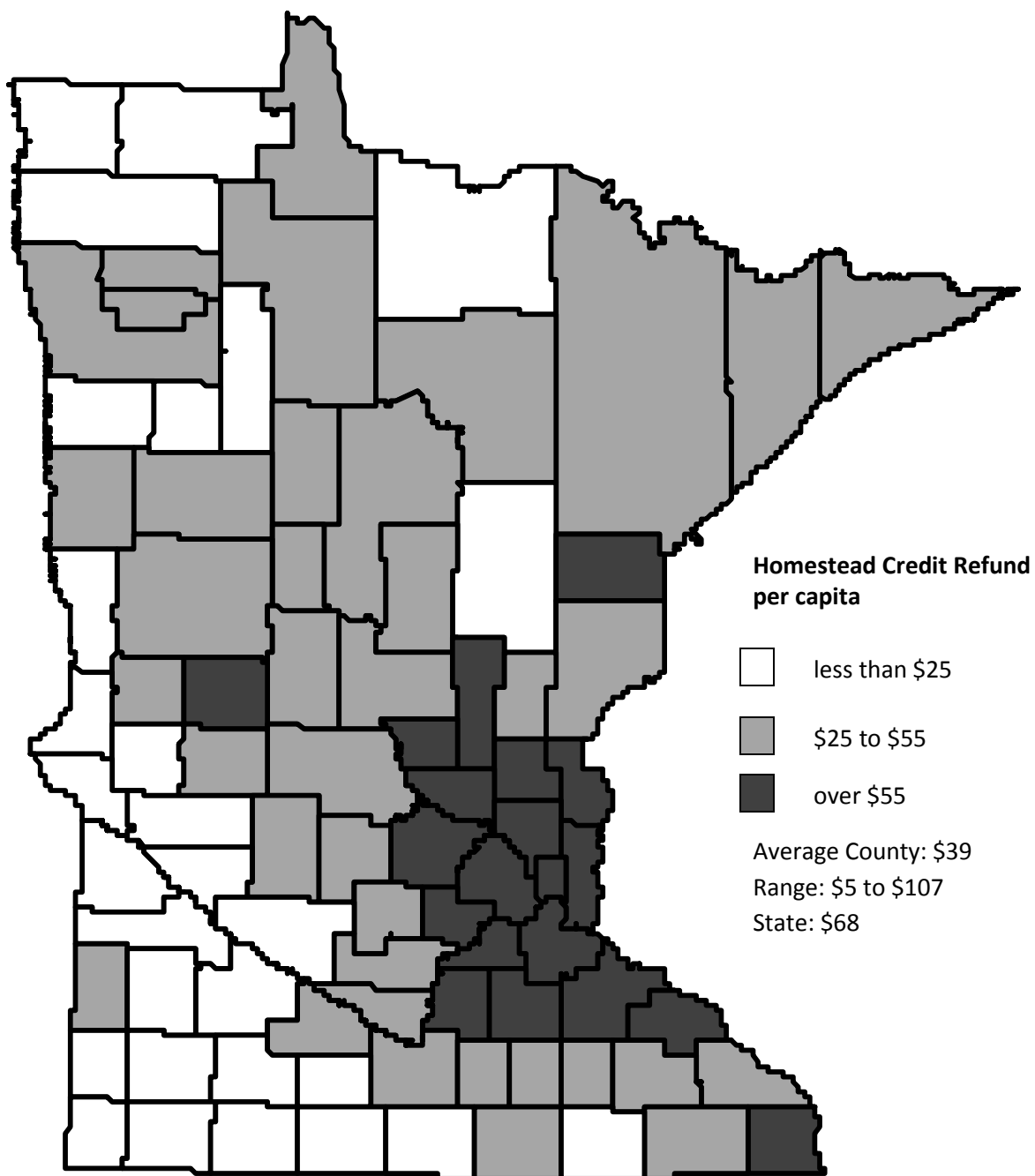
The 2011 Legislature expanded the homeowner program by increasing the maximum refund to \$2,460 for homeowners with household incomes less than \$37,280 and decreasing the copayment percentage for all claimants with incomes from \$10,880 to \$93,240.

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, effective for refunds based on taxes payable in 2014. In addition, the department was required to notify homeowners if available data suggests they might be eligible for a refund of at least \$1,000. The notification program was a onetime effort scheduled for 2014 and limited to homeowners not already claiming the refund.

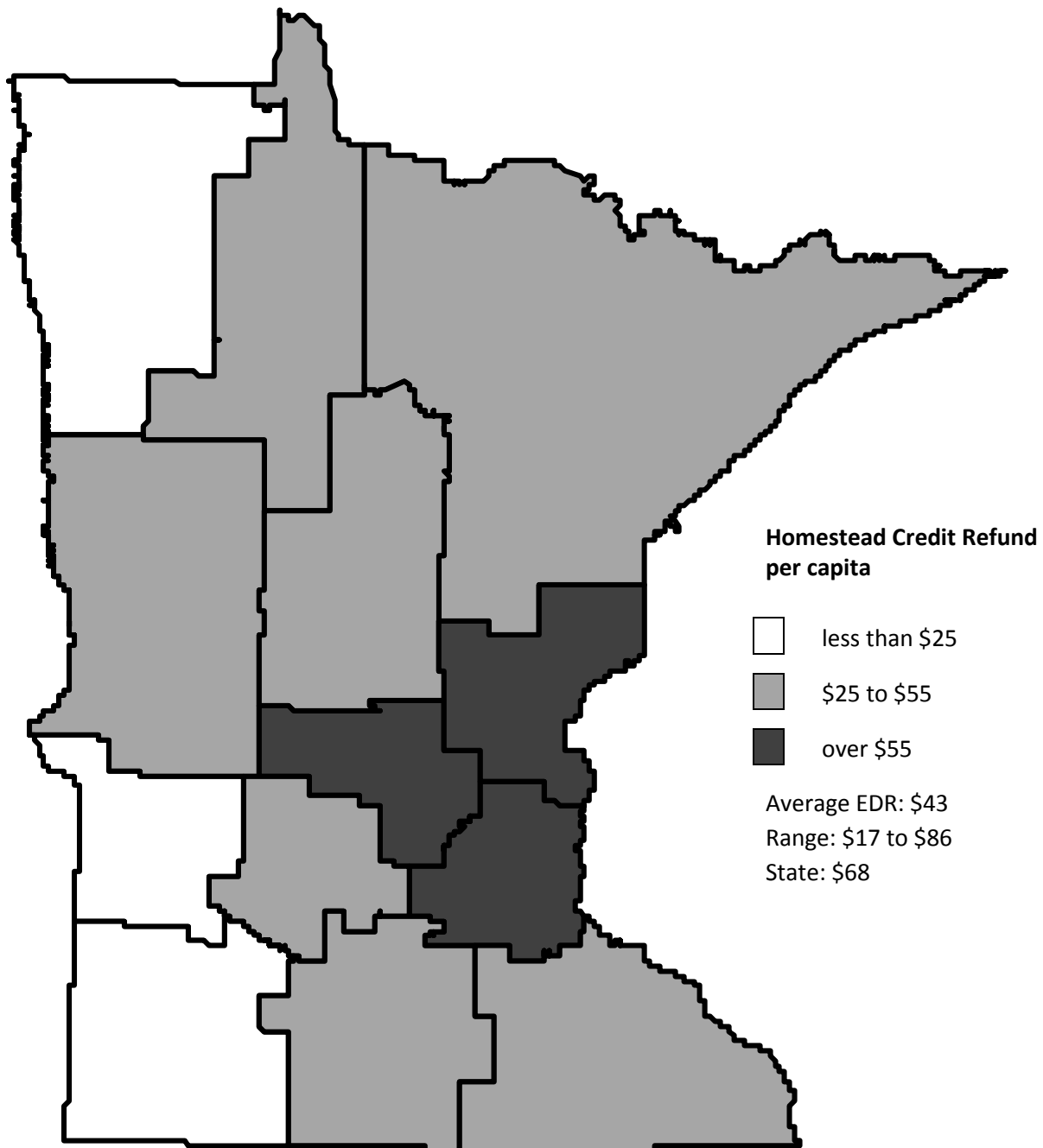
Property tax refund data are from the Department of Revenue. The department is unable to identify the county from which a claim is filed for about 1 percent of 2013 claims. This report apportions these claims to counties based on each county's share of total claims.

⁹ Includes claimants who are part-year homeowners and part-year renters for that year's claim.

Homestead Credit Refund per capita, 2013 by County



Homestead Credit Refund per capita, 2013 by Economic Development Region



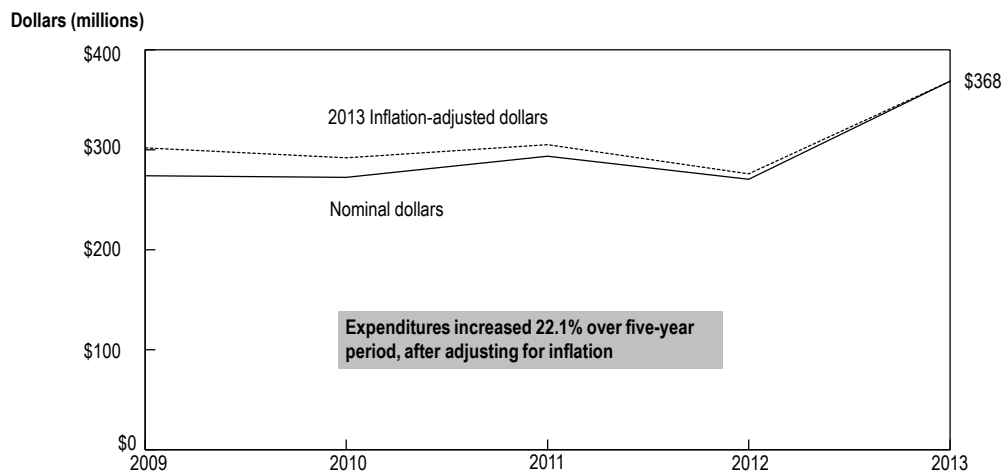
The Past Five Years of Homestead Credit Refund

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

Homestead Credit Refund: 2009 to 2013

Nominal dollars, in thousands						
	2009	2010	2011	2012	2013	5-Yr. Chg. Aid
State	\$273,991	\$272,309	\$293,484	\$270,419	\$368,426	34%
<u>Northern Regions</u>						
Northwest (1)	1,555	1,498	1,634	1,553	2,014	30
Headwaters (2)	1,842	1,792	1,926	1,862	2,472	34
Arrowhead (3)	8,738	8,487	10,204	10,119	15,391	76
West Central (4)	5,545	5,883	6,842	6,675	9,011	63
Five (5)	5,696	5,330	5,784	5,560	7,050	24
East Central (7E)	8,980	8,515	9,400	8,757	11,840	32
<u>Southern Regions</u>						
Six East (6E)	5,116	4,706	5,009	4,326	5,112	0
Upper MN Valley (6W)	741	695	745	639	741	0
Central MN (7W)	18,913	18,757	20,748	18,614	25,588	35
Southwest (8)	2,075	2,061	2,042	1,810	2,111	2
Nine (9)	6,497	6,177	6,693	6,137	8,446	30
Southeastern MN (10)	16,955	16,657	18,962	17,425	23,348	38
Total Nonmetro	\$82,653	\$80,557	\$89,989	\$83,479	\$113,126	37%
<u>Metro Region</u>						
Hennepin County	93,902	94,936	99,522	90,473	120,763	29
Ramsey County	28,674	31,259	34,666	32,313	41,452	45
Remaining Metro	68,763	65,556	69,307	64,154	93,086	35
Total Metro	\$191,339	\$191,751	\$203,495	\$186,941	\$255,300	33%

Statewide Homestead Credit Refund



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

2013 Filed 2014 Property Tax Refund for Renters: \$215.7 million

The total property tax refunds for 2013 returns filed in 2014 for renters is \$215,662,127. These returns are based on 2013 income and rent paid in 2013.

Renters	Number of Returns	Total Amount	Average Refund
Senior/Disabled	87,360	\$62,036,214	\$710
Under 65 Years	<u>245,831</u>	<u>153,625,913</u>	<u>625</u>
Total	333,191	\$215,662,127	\$647

Recent Law Changes

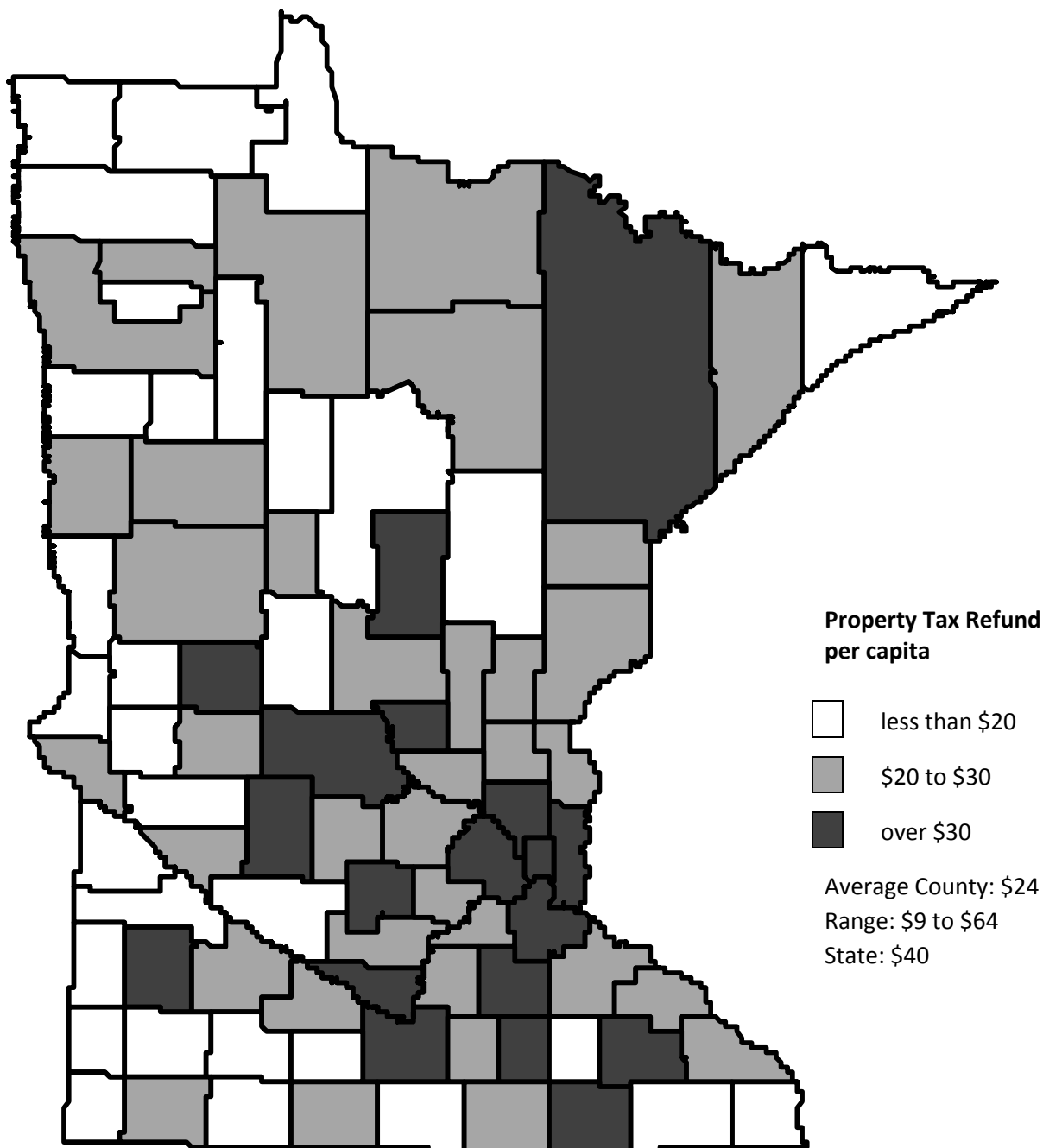
The 2010 Legislature reduced the percent of rent considered to represent property taxes from 19 percent to 15 percent, for refunds based on rent paid in 2009 only. This put into law the change made in Governor Pawlenty’s 2009 unallotment, which reduced the percentage from 19 to 15 for refunds based on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

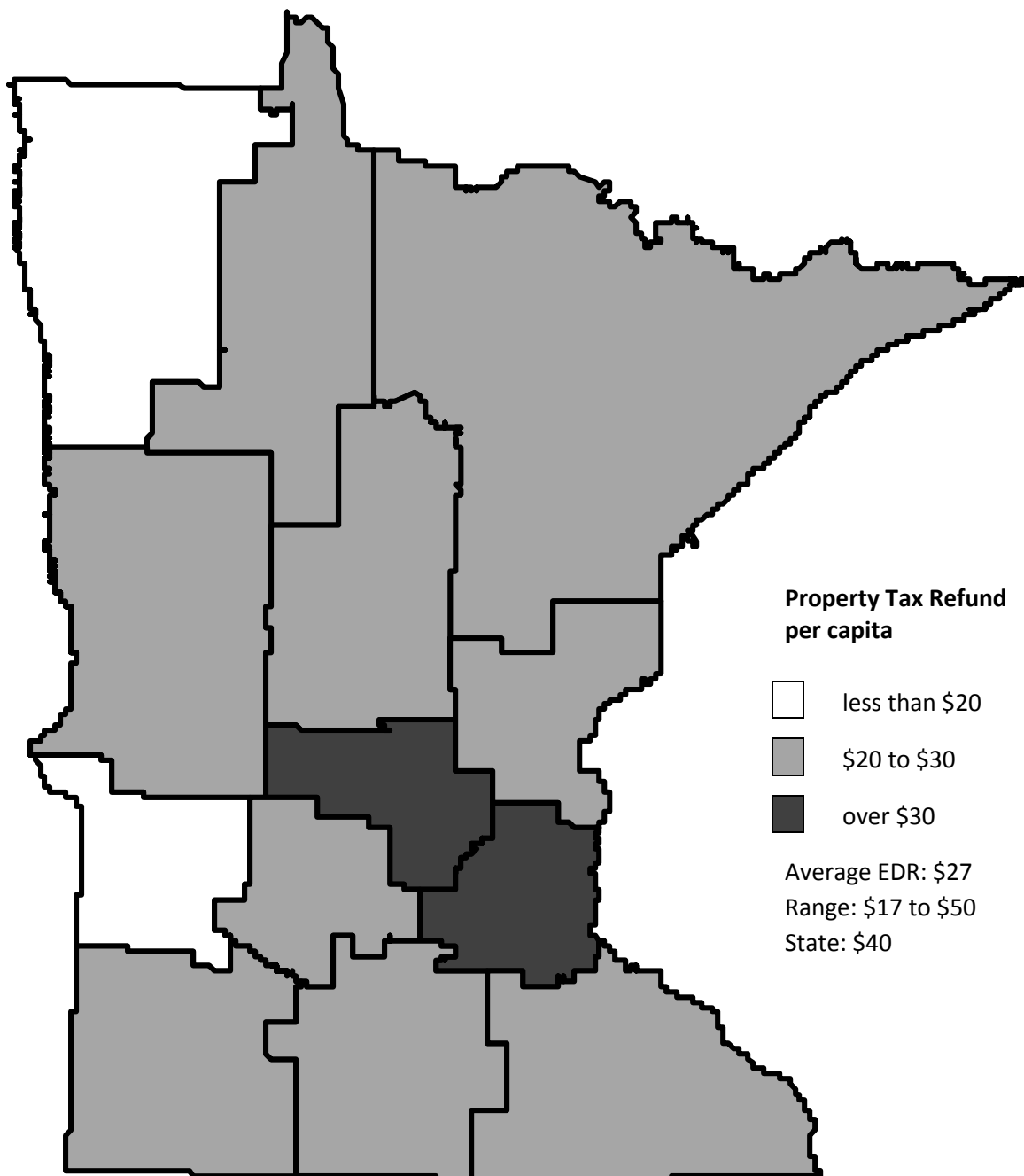
The 2013 Legislature expanded both the homeowner and renter property tax refunds. The legislature decreased the threshold percentages for renters to be no higher than those for homeowners and increased the maximum refund for renters to \$2,000.

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 2013 claims. This report apportions these claims to counties based on each county’s share of total claims.

Property Tax Refund for Renters per capita, 2013 (filed 2014) by County



Property Tax Refund for Renters per capita, 2013 (filed 2014) by Economic Development Region



The Past Five Years of Property Tax Refund for Renters

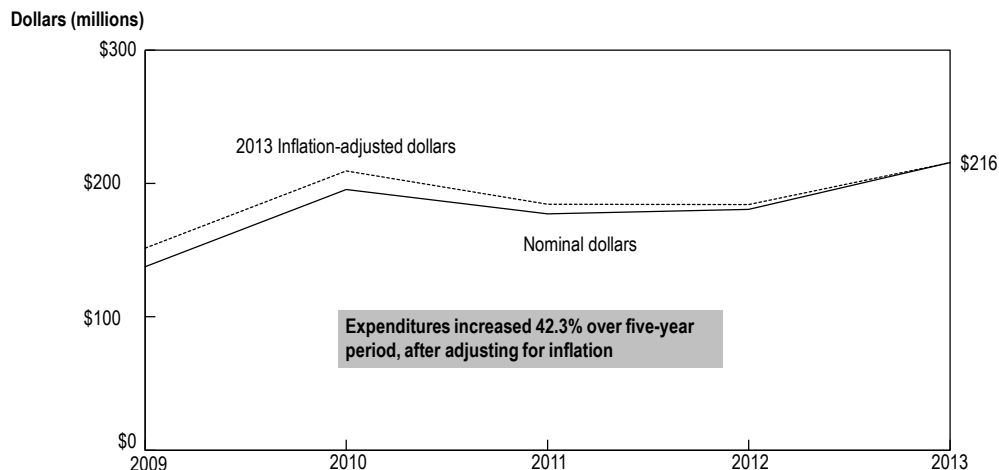
The table below shows the distribution of the property tax refund for renters in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the property tax refund for renters for that same time period in nominal and constant (inflation-adjusted)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

Property Tax Refund for Renters: 2009 (filed 2010) to 2013 (filed 2014)

Nominal dollars, in thousands

	2009	2010	2011	2012	2013	5-Yr. Chg. Aid
State	\$137,551	\$195,387	\$177,267	\$180,484	\$215,662	57%
<u>Northern Regions</u>						
Northwest (1)	1,100	1,541	1,337	1,288	1,486	35
Headwaters (2)	1,257	1,727	1,588	1,603	1,805	44
Arrowhead (3)	7,011	9,546	8,521	8,504	9,503	36
West Central (4)	3,939	5,586	4,816	4,965	5,758	46
Five (5)	2,866	4,073	3,674	3,619	4,148	45
East Central (7E)	2,706	3,773	3,456	3,503	3,899	44
<u>Southern Regions</u>						
Six East (6E)	2,288	3,373	2,899	3,001	3,338	46
Upper MN Valley	578	832	736	723	806	39
Central MN (7W)	8,161	11,897	10,636	10,865	12,998	59
Southwest (8)	1,668	2,359	2,116	2,082	2,340	40
Nine (9)	4,244	6,046	5,293	5,386	6,406	51
Southeastern MN	9,931	13,961	12,506	12,661	14,999	51
Total Nonmetro	\$45,749	\$64,713	\$57,579	\$58,200	\$67,486	48
<u>Metro Region</u>						
Hennepin County	44,111	62,056	57,043	57,860	70,153	59
Ramsey County	21,095	30,074	27,652	28,161	33,865	61
Remaining Metro	26,596	38,543	34,993	36,263	44,158	66
Total Metro	\$91,802	\$130,673	\$119,688	\$122,284	\$148,176	61%

Statewide Property Tax Refund for Renters



Additional Homestead Credit State Refund (Targeting)

Program Description

“Targeting” is an extension of the homestead credit state refund program. 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 homestead credit state 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 homestead credit state refund. However, unlike the homestead credit state refund, all homeowners qualify for targeting regardless of their household income if the tax increase exceeds the specified percentage.

Aid Amount and Reporting

2014 Targeting Refunds: \$1.5 million

For returns filed in 2014 (for property taxes payable in 2014), the state paid 60 percent of the property tax increase over 12 percent (i.e., the taxpayer had to pay the first 12 percent increase over the previous year before qualifying for a refund), provided that the increase was greater than \$100. There were 16,778 returns filed in 2014 for a total amount of \$1,522,535. The average refund per return was \$118. (The maximum refund is \$1,000.)

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.

Twenty-six counties reported fewer than four claims for targeted refunds filed in 2014 by senior/disabled claimants or by nonsenior/nondisabled claimants (Benton, Big Stone, Brown, Chippewa, Clearwater, Cook, Cottonwood, Dodge, Faribault, Fillmore, Grant, Houston, Jackson, Kittson, Lac-qui-Parle, Mahnomen, Mower, Murray, Nicollet, Pipestone, Redwood, Rock, Roseau, Sibley, Watonwan, and Yellow Medicine). 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 1.6 percent of all claims. This report apportions these claims to the 87 counties based on each county’s share of refunds.

Recent Law Changes

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. For refunds based on the change in tax from 2011 to 2012 only, the targeting refund equaled 90 percent of the property tax increase over 12 percent, up to the maximum refund of \$1,000.

The Past Five Years of Targeting Refunds

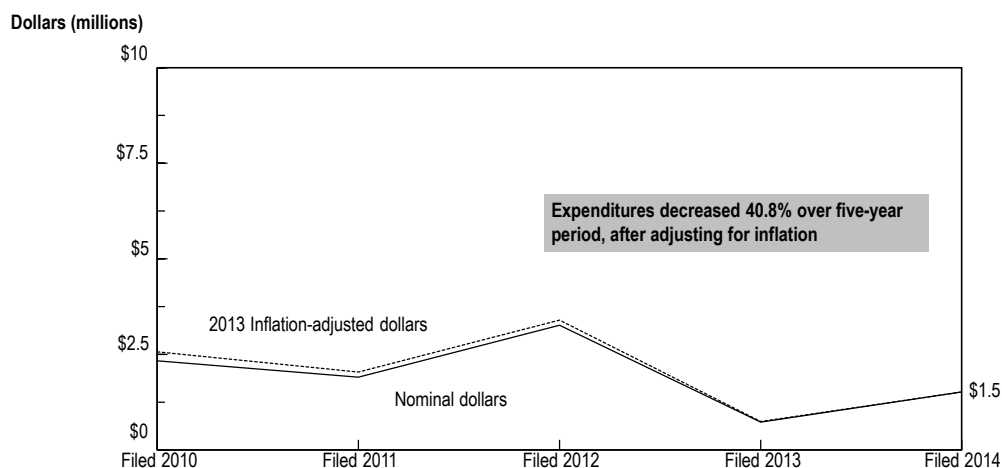
The table below shows the distribution of targeting refunds in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of targeting refund for that same time period in nominal and constant (inflation-adjusted) dollars.

Targeting: Filed 2010 through Filed 2014

Nominal dollars, in thousands

	Filed 2010	Filed 2011	Filed 2012	Filed 2013	Filed 2014
State	\$2,334	\$1,902	\$3,266	\$729	\$1,523
<u>Northern Regions</u>					
Northwest (1)	10	4	129	12	10
Headwaters (2)	24	7	42	5	7
Arrowhead (3)	398	148	671	121	338
West Central (4)	82	152	380	32	39
Five (5)	86	51	236	32	36
East Central (7E)	86	24	88	24	113
<u>Southern Regions</u>					
Six East (6E)	79	25	48	8	14
Upper MN Valley	8	10	24	0	2
Central MN (7W)	205	72	324	30	52
Southwest (8)	18	35	58	8	7
Nine (9)	72	35	391	21	17
Southeastern MN (10)	234	106	297	42	75
Total Nonmetro	\$1,302	\$670	\$2,690	\$335	\$709
<u>Metro Region</u>					
Hennepin County	482	949	114	207	372
Ramsey County	196	121	311	108	169
Remaining Metro	354	162	152	78	273
Total Metro	\$1,032	\$1,231	\$576	\$394	\$814

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 2014 Aid Amount and Reporting: \$39.7 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.

For taxes payable in 2007 and 2012 to 2014, the state paid the full amount of the credit to local governments. In payable 2014, the amount of the credit was \$39.7 million.

Market Value Agricultural Credit: Payable 2014

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$2,676,990	6.7%
	Headwaters (2)	1,414,367	3.6
	Arrowhead (3)	1,431,916	3.6
	West Central (4)	4,275,076	10.8
	Five (5)	3,392,806	8.5
Southern Regions	East Central (7E)	3,106,124	7.8
	Six East (6E)	2,266,859	5.7
	Upper MN Valley (6W)	1,627,326	4.1
	Central MN (7W)	3,607,628	9.1
	Southwest (8)	3,563,935	9.0
	Nine (9)	3,964,907	10.0
	Southeastern MN (10)	6,311,792	15.9
Total Nonmetro		\$37,639,726	94.7%
Metro Region	Hennepin County	277,416	0.7
	Ramsey County	1,996	0.0
	Remaining Metro	1,829,800	4.6
Total Metro		\$2,109,212	5.3%
State Total		\$39,748,938	100.0%

Recent Law Changes

The 2014 Legislature increased the market value agricultural credit beginning with taxes payable in 2014. Because property tax statements for 2014 had already been issued, the increased credit amounts for 2014 were authorized as supplemental credit payments sent directly to taxpayers by the Department of Revenue.

The supplemental payment was \$205 for each agricultural homestead, provided that the supplemental payment could not exceed the net tax payable on the agricultural portion of the property.

A portion, \$22.7 million, of the 2014 credit amount was based on the original credit amounts that were deducted on property tax statements. The total of the supplemental credits issued directly to taxpayers by the Department of Revenue was \$17.1 million.

Beginning with aids payable in 2015, the market value agricultural credit will be 0.3 percent of the first \$115,000 of market value, plus 0.1 percent of the market value over \$115,000, subject to a maximum credit of \$490 per agricultural homestead.

Miscellaneous Property Tax Credits

Payable 2014 Miscellaneous Credits: \$26.6 million

The total of the miscellaneous property tax credits for 2014 is \$26.6 million. This includes the taconite homestead credit, disparity reduction credit, power line credit, agricultural preserves credit, county conservation credit, and the disaster credits. A statewide breakdown of these miscellaneous credits is shown below.

Type of Credit	Amount
Taconite Homestead Credit	\$16,578,792
Disparity Reduction Credit	8,653,247
Power Line Credit	157,680
Agricultural Preserves Credit	974,089
County Conservation Credit	195,070
State Disaster Credit	0
Local Option Disaster Credit	0
Total	\$26,558,878

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, \$11.3 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.

The disparity reduction credit provides additional property tax relief in the border cities of Breckenridge, Dilworth, East Grand Forks, and Moorhead. The credit applies to apartments, commercial-industrial, and public utility property only. The credit is the amount by which the net tax exceeds 1.9 percent of market value for affected properties.

Miscellaneous Property Tax Credits: Payable 2014

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$1,223	4.6%
	Headwaters (2)	9	0.0
	Arrowhead (3)	15,428	58.1
	West Central (4)	7,448	28.0
	Five (5)	1,166	4.4
	East Central (7E)	23	0.1
Southern Regions	Six East (6E)	7	0.0
	Upper MN Valley (6W)	0	0.0
	Central MN (7W)	80	0.3
	Southwest (8)	0	0.0
	Nine (9)	122	0.5
	Southeastern MN (10)	60	0.2
Total Nonmetro		\$25,565	96.3%
Metro Region	Hennepin County	186	0.7
	Ramsey County	0	0.0
	Remaining Metro	1	0.0
Total Metro		\$994	3.7%
State Total		\$26,559	100.0%

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

County	Taconite Credit
Aitkin	\$920,849
Cook	527,896
Crow Wing	1,164,998
Itasca	4,284,316
Koochiching	4,851
Lake	1,133,143
St. Louis	8,542,739
Total	\$16,578,792

Property Values, Levies, and Tax Rates

Statewide Property Value: Assessment Year 2013, Taxes Payable in 2014

Market Value:	\$546.0 billion
Market Value Exclusion:	\$29.8 billion
Taxable Market Value:	\$516.1 billion
Net Tax Capacity:	\$6.03 billion
Referendum Market Value:	\$421.9 billion

The total market value for taxes payable in 2014 is \$546 billion¹⁰; homestead market value exclusions of \$29.8 billion reduced this to \$516.1 billion of taxable market value. Class rates are applied to the taxable market value, resulting in total net tax capacity of \$6.03 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 tax base used for most referendum levies. The total referendum market value for taxes payable in 2014 is \$421.9 billion. The table shows the distribution of the two tax bases.

	Net Tax Capacity	% of Total	Referendum Market Value	% of Total
State	\$6,025,600,621	100%	\$421,854,731,836	100%
<u>Northern Regions</u>				
Northwest (1)	110,291,470	1.8	4,096,103,660	1.0
Headwaters (2)	84,824,251	1.4	4,847,233,993	1.1
Arrowhead (3)	327,281,214	5.4	21,958,671,970	5.2
West Central (4)	305,088,337	5.1	14,725,772,831	3.5
Five (5)	218,974,325	3.6	11,400,256,307	2.7
East Central (7E)	115,090,202	1.9	9,070,111,215	2.2
<u>Southern Regions</u>				
Six East (6E)	159,593,547	2.6	6,994,183,540	1.7
Upper MN Valley	101,475,726	1.7	1,971,441,806	0.5
Central MN (7W)	348,787,234	5.8	27,375,891,440	6.5
Southwest (8)	269,929,304	4.5	5,730,480,825	1.4
Nine (9)	319,435,564	5.3	13,599,719,518	3.2
Southeastern MN	518,632,656	8.6	33,469,227,315	7.9
Total Nonmetro	\$2,879,403,830	47.8%	\$155,239,094,420	36.8%
<u>Metro Region</u>				
Hennepin County	1,497,675,810	24.9	123,361,146,054	29.2
Ramsey County	465,174,998	7.7	39,183,843,800	9.3
Remaining Metro	1,183,345,983	19.6	104,070,647,562	24.7
Total Metro	\$3,146,196,791	52.2%	\$266,615,637,416	63.2%

¹⁰ The state total excludes \$446 million of market value that is located in Job Opportunity Building Zones (JOBZ) and exempt from most property taxes.

Payable 2014 Net Property Tax Levy Before Credits: \$8.69 billion

The payable 2014 net property tax levy made by each type of taxing district is shown in the following table (excluding special assessments). The table includes \$7,027 million of local net tax capacity levy, \$819 million of referendum market value levy, and \$847 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 \$786 million, nearly all of the \$847 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 2014 Net Property Tax Levy (dollars in millions)	Percent
County	\$2,728	31.4%
City	1,959	
Town	233	
City/Town	2,192	25.2
School District	2,349	27.0
Special Taxing Districts	331	
Tax Increment Financing	246	
Power Line	0.4	
Miscellaneous Districts	577	6.6
State	847	9.8
Total, all districts	\$8,693	100.0%

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 2014 Net Property Taxes Payable: \$8.63 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 \$8.63 billion, which is the total levy of \$8.69 billion minus property tax credits of \$65 million.

Payable 2014 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.

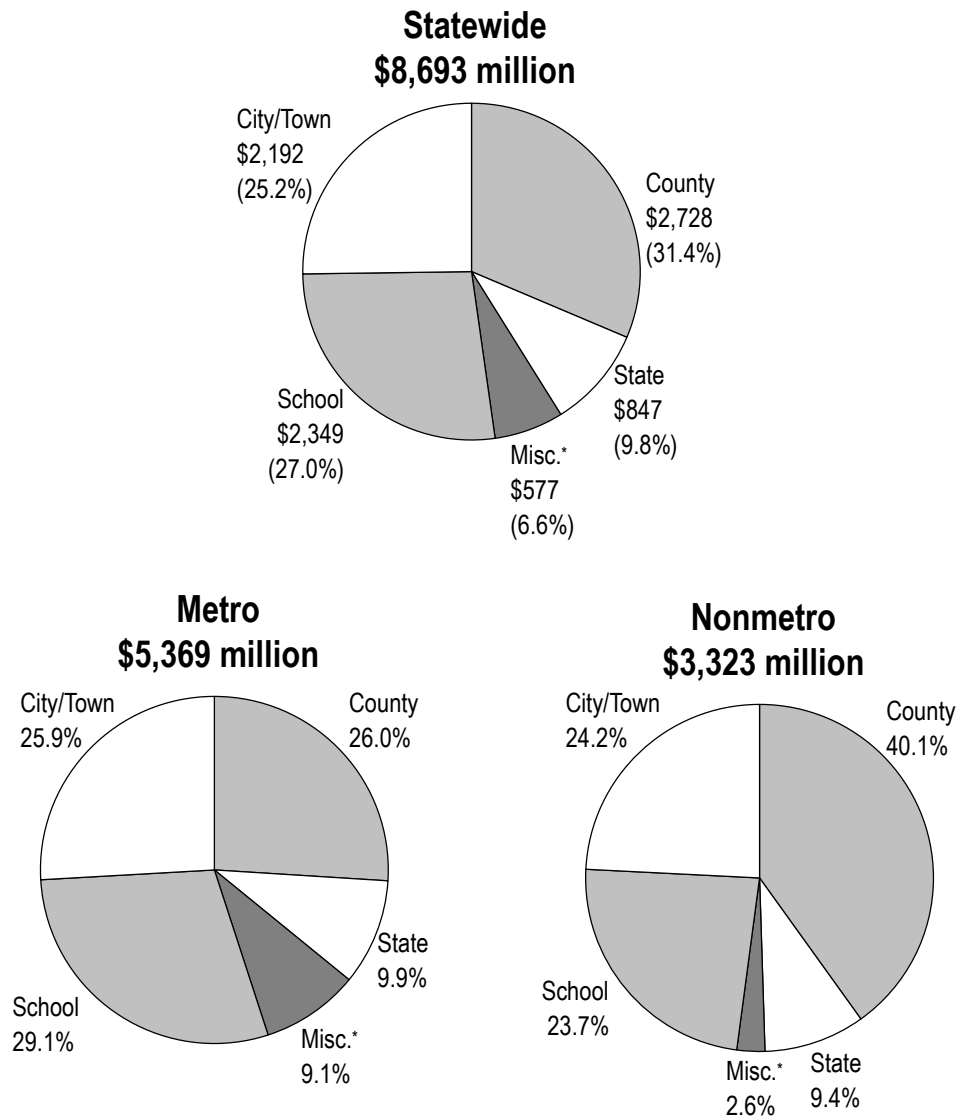
The tables show separate average tax rates for the net tax capacity levy and the referendum market value levy.

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 2014 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 2012 tax base 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 2012 ranged from 5.35 percent to 7.85 percent. In 2013, 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 \$1,879.

Tax Amount and Reporting

2013 Individual Income Tax: \$8.8 billion
\$8.2 billion from residents

The total amount of the 2013 individual income tax revenues is \$8,782 million. The tax shown is net tax (after refundable credits) reported on the basis of the filer's county of residence. The state total includes \$556.4 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 \$8,225 million collected from Minnesota residents.

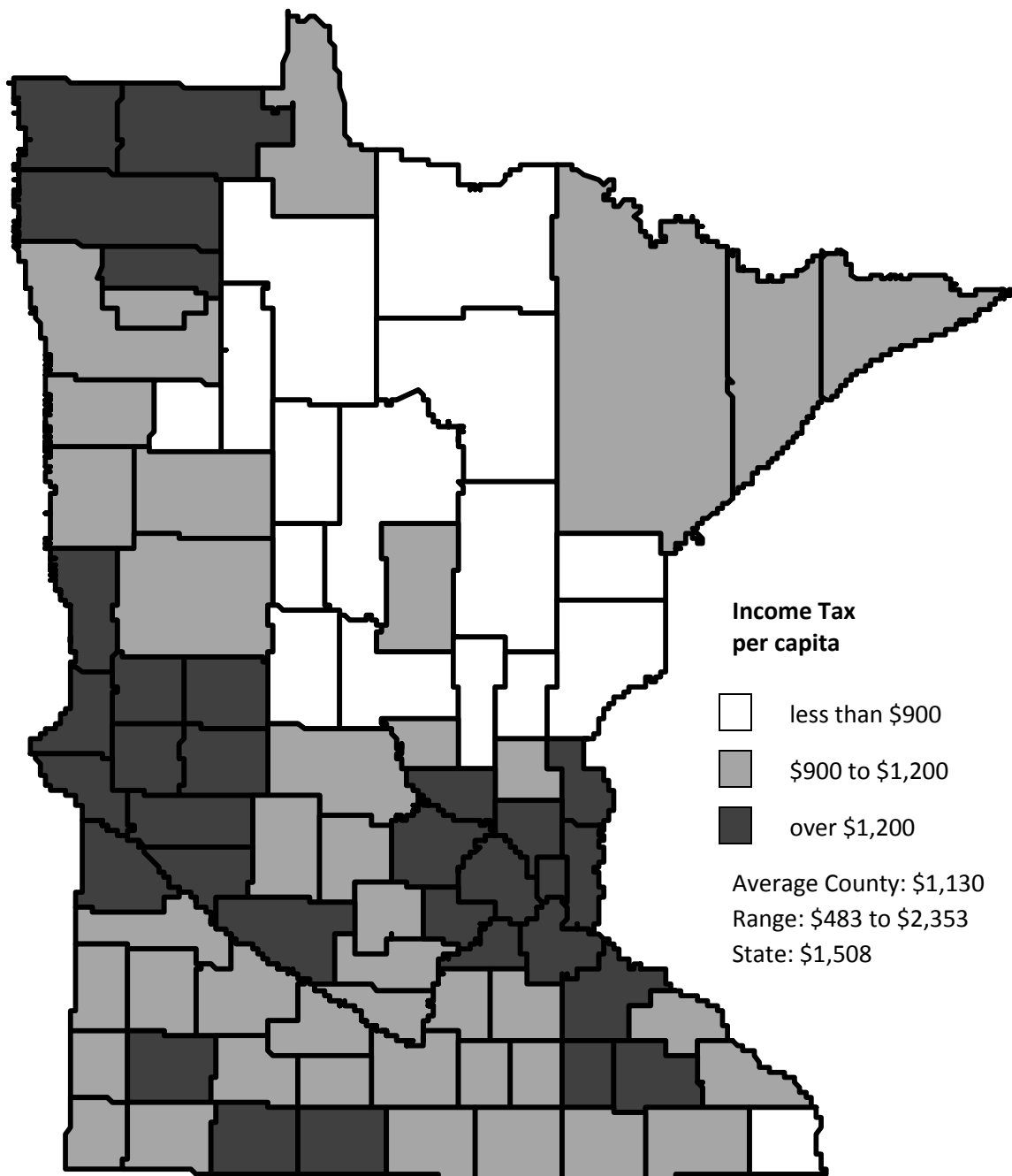
Individual income tax data was obtained from the Department of Revenue.

Recent Law Changes

Minnesota has conformed with all major changes made in the federal tax code through tax year 2016, 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.

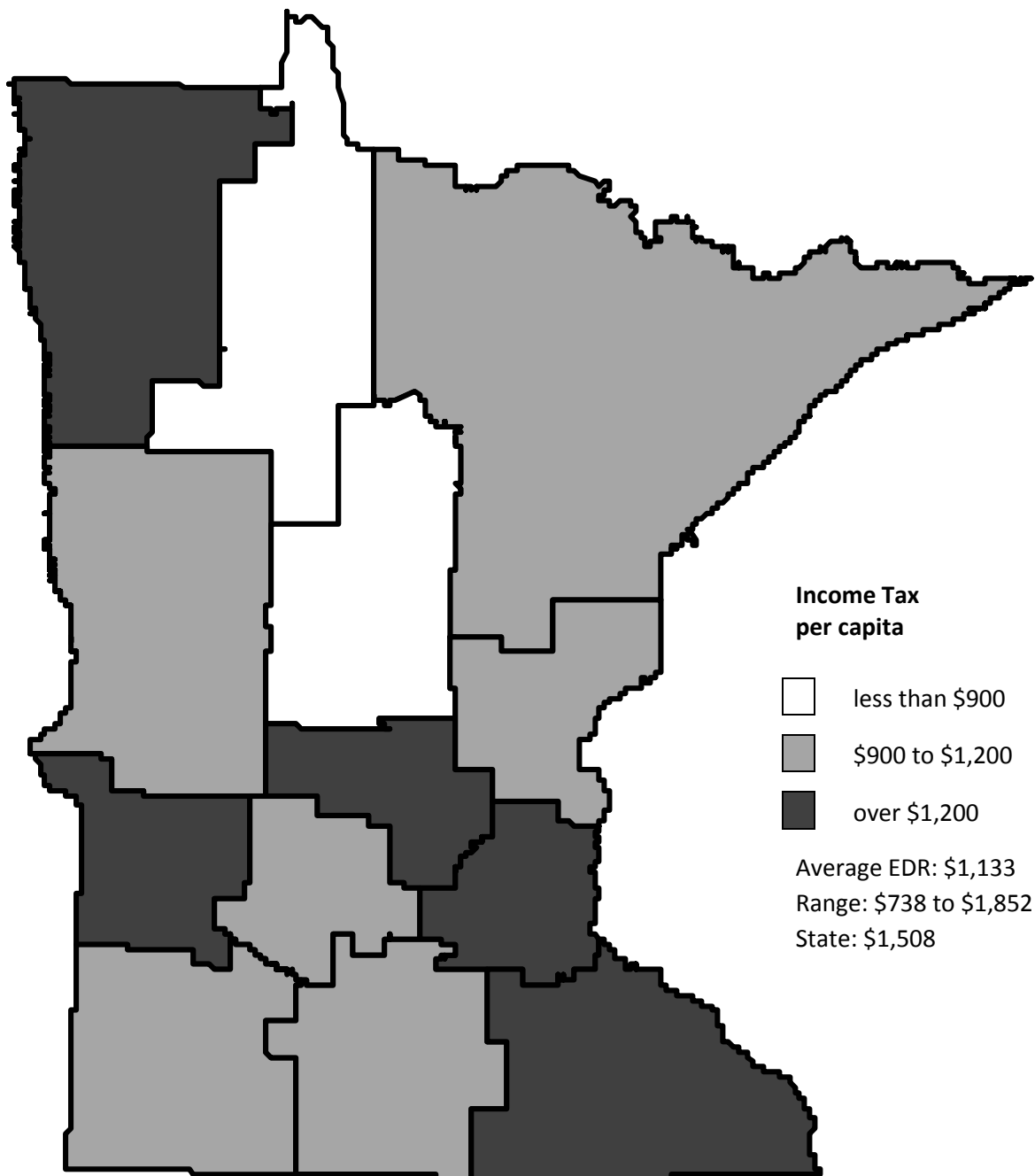
Effective in tax year 2013, Minnesota added a fourth rate of 9.85 percent. The new rate applies to taxable income in excess of \$250,000 for married joint filers, \$150,000 for single filers, and \$200,000 for head of household filers. The income brackets are adjusted annually for inflation.

Individual Income Tax per capita, 2013 by County*



*Minnesota residents only.

Individual Income Tax per capita, 2013 by Economic Development Region*



*Minnesota residents only.

The Past Five Years of Individual Income Tax

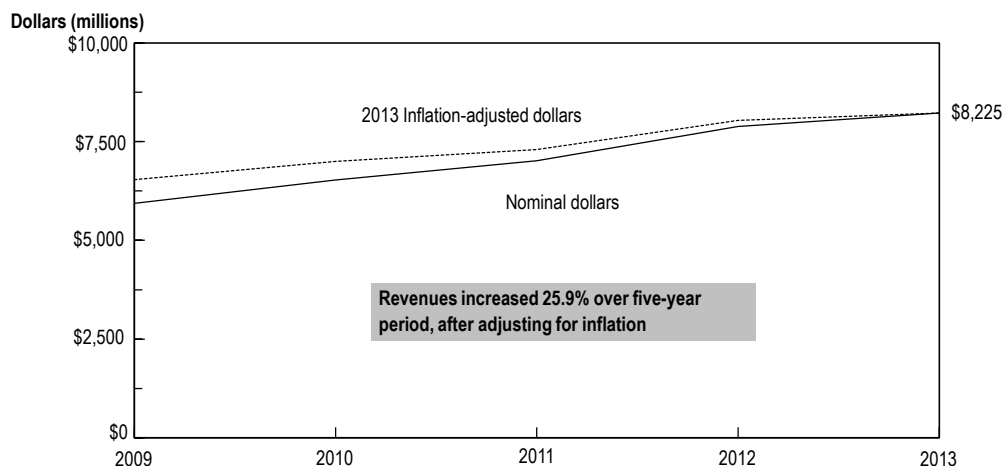
The table below shows the distribution of individual income tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of individual income tax for that same period in nominal and constant (inflation-adjusted) dollars.

Individual Income Tax, Residents Only: Tax Years 2009 to 2013

Nominal dollars, in thousands

	2009	2010	2011	2012	2013	5-Yr. Chg. Tax
State	\$5,933,287	\$6,530,689	\$7,018,451	\$7,882,613	\$8,225,332	39%
<u>Northern Regions</u>						
Northwest (1)	76,817	93,382	102,167	111,422	114,916	50
Headwaters (2)	45,427	47,907	52,873	61,882	62,447	37
Arrowhead (3)	242,402	255,344	275,837	301,580	312,194	29
West Central (4)	169,687	189,085	213,862	249,336	245,266	45
Five (5)	98,586	109,722	116,071	128,991	136,210	38
East Central (7E)	114,912	121,766	129,801	140,596	150,849	31
<u>Southern Regions</u>						
Six East (6E)	98,582	104,120	117,186	132,688	135,037	37
Upper MN Valley (6W)	39,584	41,333	50,232	54,779	53,207	34
Central MN (7W)	361,913	380,546	417,275	476,172	497,821	38
Southwest (8)	92,919	100,709	117,387	136,832	129,304	39
Nine (9)	186,768	200,843	224,030	251,841	251,363	35
Southeastern MN (10)	470,640	522,162	541,881	593,631	618,848	31
Total Nonmetro	\$1,998,236	\$2,166,919	\$2,358,602	\$2,639,750	\$2,707,464	35%
<u>Metro Region</u>						
Hennepin County	1,842,641	2,108,599	2,225,620	2,557,860	2,661,668	44
Ramsey County	530,568	565,115	611,488	676,927	715,301	35
Remaining Metro	1,561,841	1,690,057	1,822,741	2,008,076	2,140,899	37
Total Metro	\$3,935,050	\$4,363,770	\$4,659,849	\$5,242,863	\$5,517,869	40%

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: unprepared food, 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 2014 Sales/Use Tax: \$5.7 billion (gross)
\$5.4 billion (net after refunds)
\$4.5 billion from residents and
in-state sellers

A total of \$5,662.0 million in state sales/use taxes was collected during calendar year 2014. The net amount of sales/use tax after the reduction of capital equipment refunds of \$225.5 million¹¹ was \$5,436.5 million. 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. Of the \$5.4 billion in net sales taxes, about \$926 million was collected from returns filed by out-of-state vendors, resulting in \$4.5 billion allocated to Minnesota. The amount collected from returns filed by out-of-state sellers is 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 shows the amount and share of taxes that were allocated to Minnesota (paid by residents and in-state sellers) and the portion not allocated to Minnesota (paid by out-of-state sellers) over the last ten years.

¹¹ 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.

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

Year	Allocated to Minnesota		Not Allocated to Minnesota		Total
	Amount	Percent	Amount	Percent	
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
2013	4,381,851	83.5	865,535	16.5	5,247,386
2014	4,510,068	83.0	926,466	17.0	5,436,534

Most of the amount not allocated to Minnesota is a tax on 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 17 percent.

The sales tax amounts contained in this report exclude any local sales taxes that cities and counties impose. Local sales taxes are used primarily to support specific capital projects.¹² 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. Because sales tax is reported in the county where the seller is located, higher amounts tend to be reported in counties with a regional center (e.g., Twin Cities, Duluth, Rochester, etc.).

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

¹² As of December 2014, the cities of Albert Lea, Austin, Baxter, Bemidji, Brainerd, Clearwater, Cloquet, Fergus Falls, Hutchison, Lanesboro, Mankato, Marshall, Medford, Minneapolis, New Ulm, North Mankato, Proctor, Rochester, St. Paul, Two Harbors, Worthington, and St. Cloud-area cities imposed a 0.5 percent general sales tax. The cities of Duluth and Hermantown, and Cook County imposed a 1 percent general sales tax. Hennepin County imposed a 0.15 percent general sales tax. A Transit Improvement Area consisting of Anoka, Dakota, Hennepin, Ramsey, and Washington counties imposed a 0.25 percent general sales tax. The counties of Becker, Beltrami, Douglas, Rice, and Wadena imposed a 0.50 percent sales tax for transit, and the county of Olmsted imposed a 0.25 percent sales tax for transit.

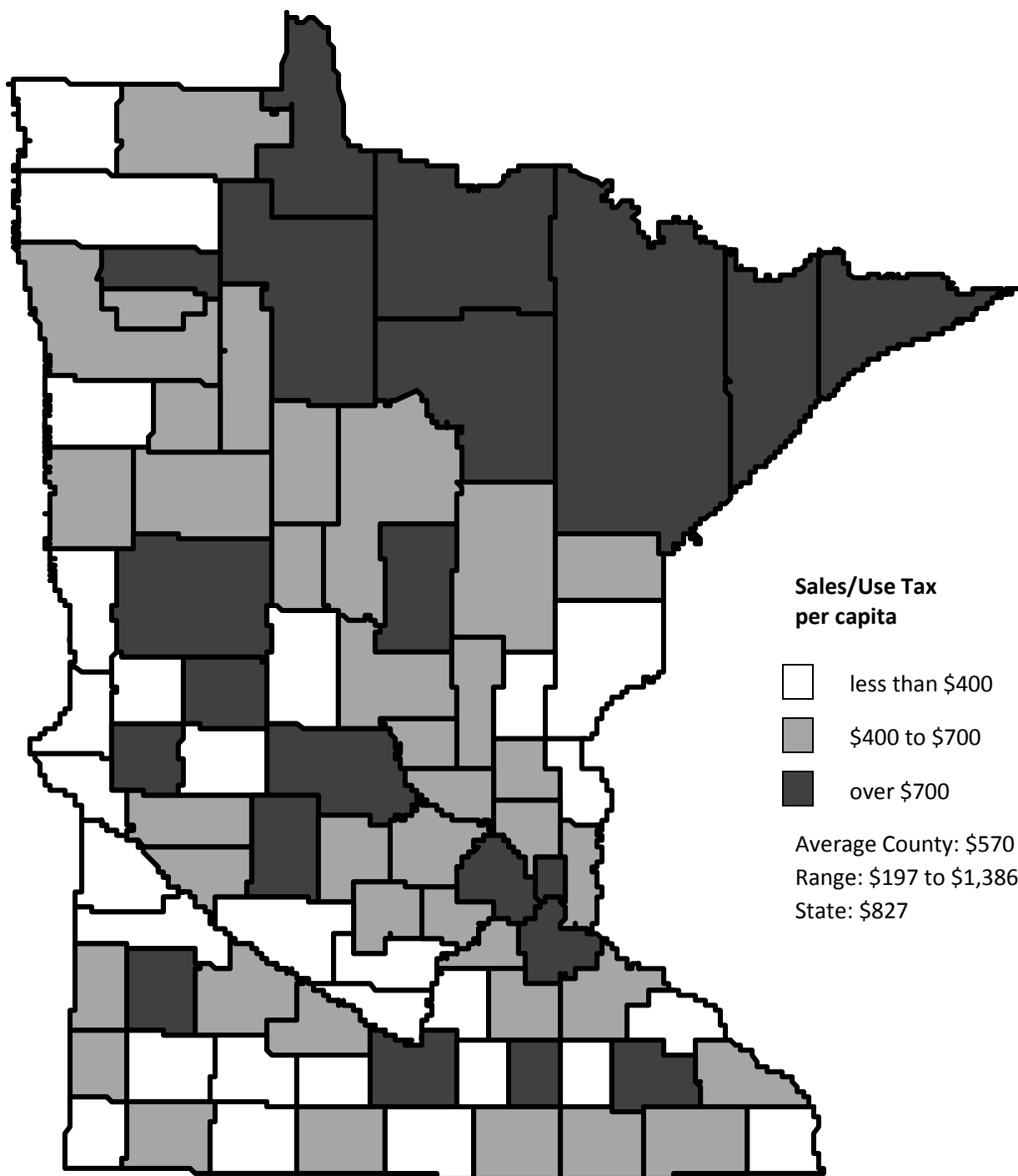
Recent Law Changes

The tax rate was 3.0 percent when enacted in 1967 and has risen gradually over time. The most recent increase, from 6.5 percent to 6.875 percent, is a temporary increase imposed from July 1, 2009, to June 30, 2034. The extra revenue from this temporary rate increase is constitutionally dedicated to fund clean water, parks and trails, and arts and cultural heritage.

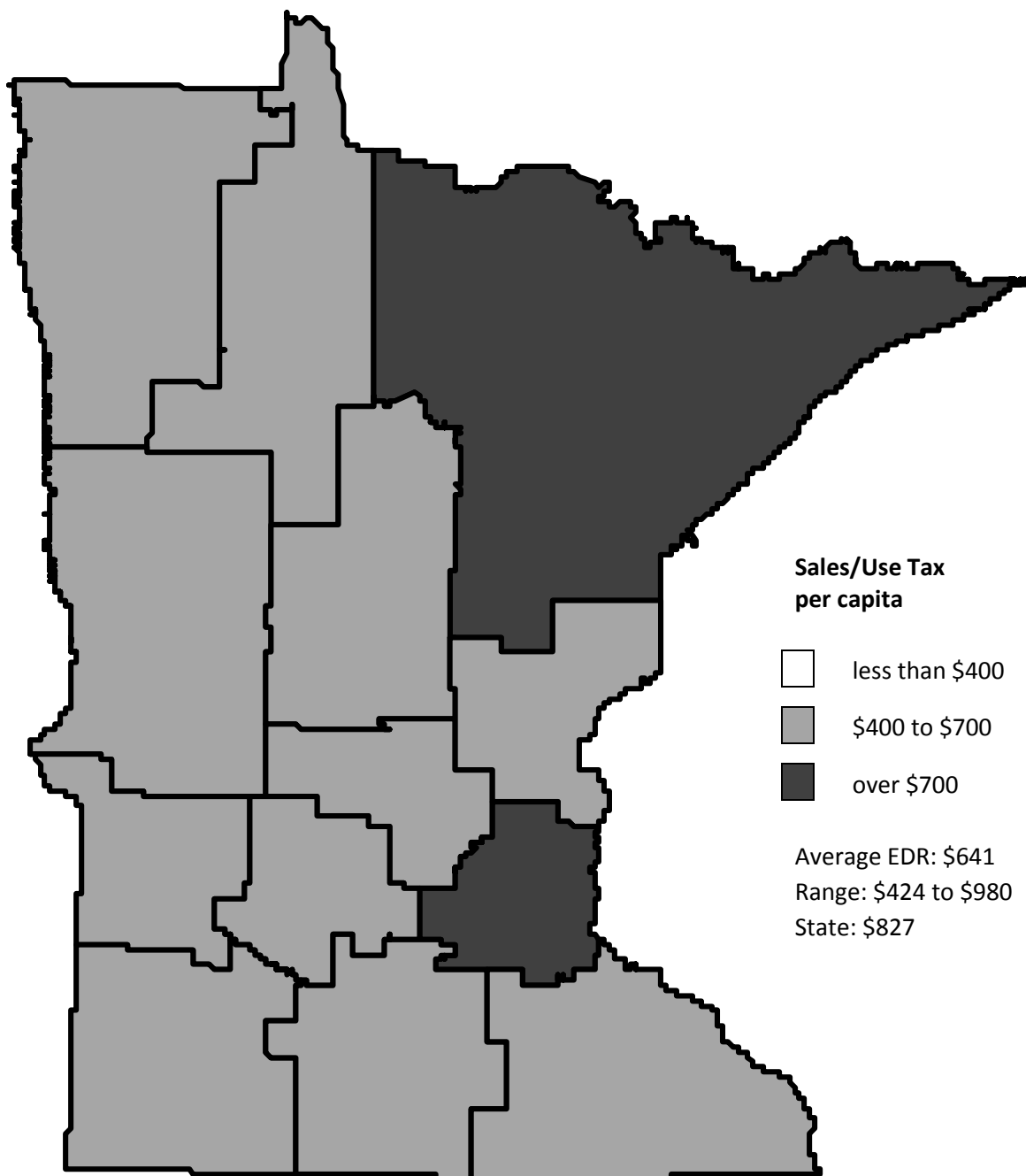
The legislature fairly often modifies the goods and services included in the sales tax base. Some of the most significant changes in recent years include the following:

- 2011 - exempting most purchases by townships
- 2012 - exempting materials used to construct a new professional football stadium
- 2013 - exempting most purchases by cities and counties
 - imposing the tax on most digital products
 - imposing the tax on repair and maintenance services for most business equipment
 - repealing an exemption for telecommunication equipment
 - providing a number of construction exemptions for certain businesses
- 2014 - exempting most purchases by special districts
 - repealing the 2013 imposition of the tax on repair and maintenance services for most business equipment
 - reinstating the exemption for telecommunications equipment that was repealed in 2013
 - exempting purchases of coin-operated entertainment and amusement devices

Sales/Use Tax per capita, 2014 by County



Sales/Use Tax per capita, 2014 by Economic Development Region



The Past Five Years of Sales/Use Tax

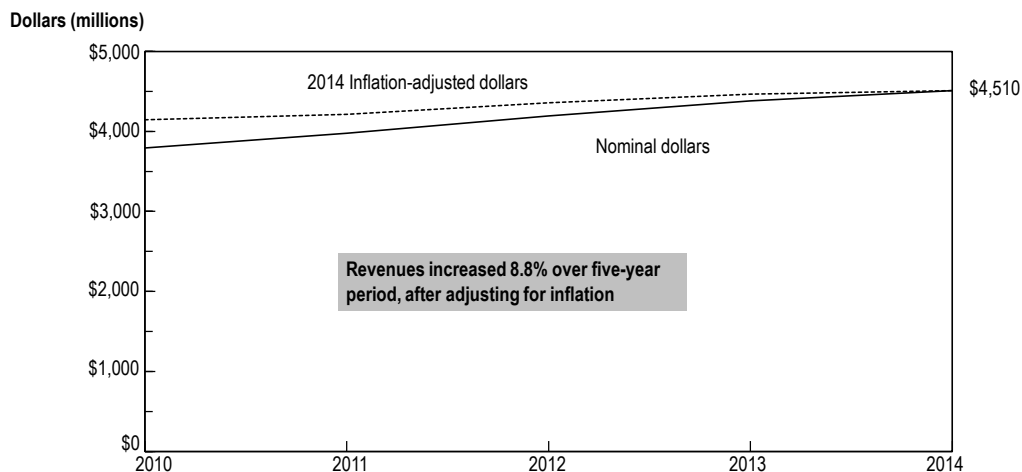
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in nominal and constant (inflation-adjusted) dollars.

Sales/Use Tax, Residents and In-State Sellers: Calendar Years 2010 to 2014

Nominal dollars, in thousands

	2010	2011	2012	2013	2014	5-Yr. Chg.
State	\$3,792,834	\$3,975,605	\$4,192,302	\$4,381,851	\$4,510,068	19%
<u>Northern Regions</u>						
Northwest (1)	36,342	37,344	40,376	41,188	40,565	12
Headwaters (2)	47,072	48,906	51,790	54,954	58,634	25
Arrowhead (3)	225,147	234,675	251,467	250,075	267,435	19
West Central (4)	130,640	135,705	145,029	149,159	152,028	16
Five (5)	93,169	94,576	101,085	104,737	108,083	16
East Central (7E)	58,105	59,309	62,030	65,321	69,327	19
<u>Southern Regions</u>						
Six East (6E)	65,057	69,557	75,359	72,934	74,855	15
Upper MN Valley (6W)	19,118	20,291	20,433	20,697	20,478	7
Central MN (7W)	222,919	235,872	251,451	261,112	271,833	22
Southwest (8)	62,218	73,110	69,666	69,297	68,584	10
Nine (9)	127,896	134,165	140,468	140,448	145,073	13
Southeastern MN (10)	267,180	281,645	297,877	307,801	313,327	17
Total Nonmetro	\$1,354,862	\$1,425,155	\$1,507,029	\$1,537,723	\$1,590,223	17%
<u>Metro Region</u>						
Hennepin County	1,295,300	1,369,147	1,436,127	1,519,920	1,578,540	22
Ramsey County	429,869	444,105	466,470	496,077	489,873	14
Remaining Metro	712,803	737,198	782,676	828,132	851,432	19
Total Metro	\$2,437,972	\$2,550,450	\$2,685,273	\$2,844,128	\$2,919,845	20%

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 low-value motor vehicles that are ten or more years old.)¹³ The general sales tax is imposed on the lease of a motor vehicle. Beginning with this update, the motor vehicle sales tax presented in this report includes the general sales tax collected on motor vehicle leases.¹⁴

The rate of the motor vehicle sales tax is 6.5 percent, which is 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 rate of the general sales tax applied to motor vehicle leases is 6.875 percent.

Motor vehicle sales tax revenue is distributed 60 percent to the Highway User Tax Distribution fund and 40 percent to transit, which is further split 36 percent to Twin Cities metropolitan area transit and 4 percent to transit in greater Minnesota.

In 2014, the first \$32 million collected under the general sales tax on motor vehicle leases went to the general fund, with the balance distributed between the County State-Aid Highway fund and the greater Minnesota transit account. The highway aid section of this report includes distributions of the sales tax on motor vehicle leases in the county highway aid category.

Tax Amount and Reporting

Calendar Year 2014 Motor Vehicle Sales Tax: \$746.4 million

The total 2014 motor vehicle sales tax is \$746.4 million. The historical table has been adjusted to include the sales tax on motor vehicle leases for 2010 through 2014. In 2014, the motor vehicle sales tax was \$675.3 million, and the general sales tax on motor vehicle leases was \$71.1 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

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

¹⁴ The sales tax on motor vehicle leases is only available on a fiscal year basis. This report allocates collections in fiscal years using 50 percent of the revenue in each of the corresponding calendar years.

- 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.

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, § 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.

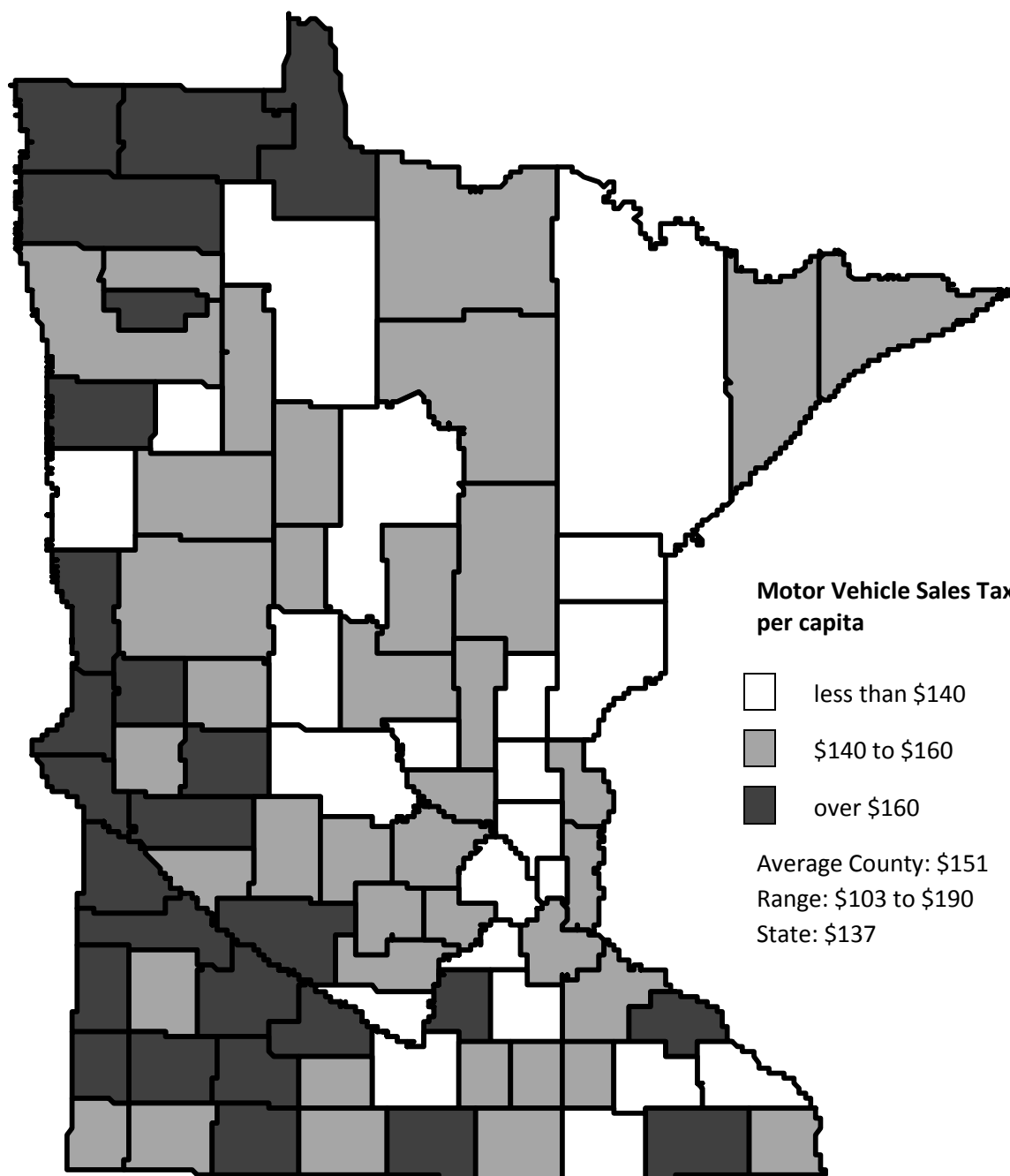
2007 Laws:

2007 legislation established a motor vehicle sales tax phase-in schedule that occurred over fiscal years 2008 to 2012. Starting in fiscal year 2012 the revenues are distributed 60 percent to highways and 40 percent to transit, with the transit portion divided 36 percent for the Twin Cities metropolitan area and 4 percent for greater Minnesota.

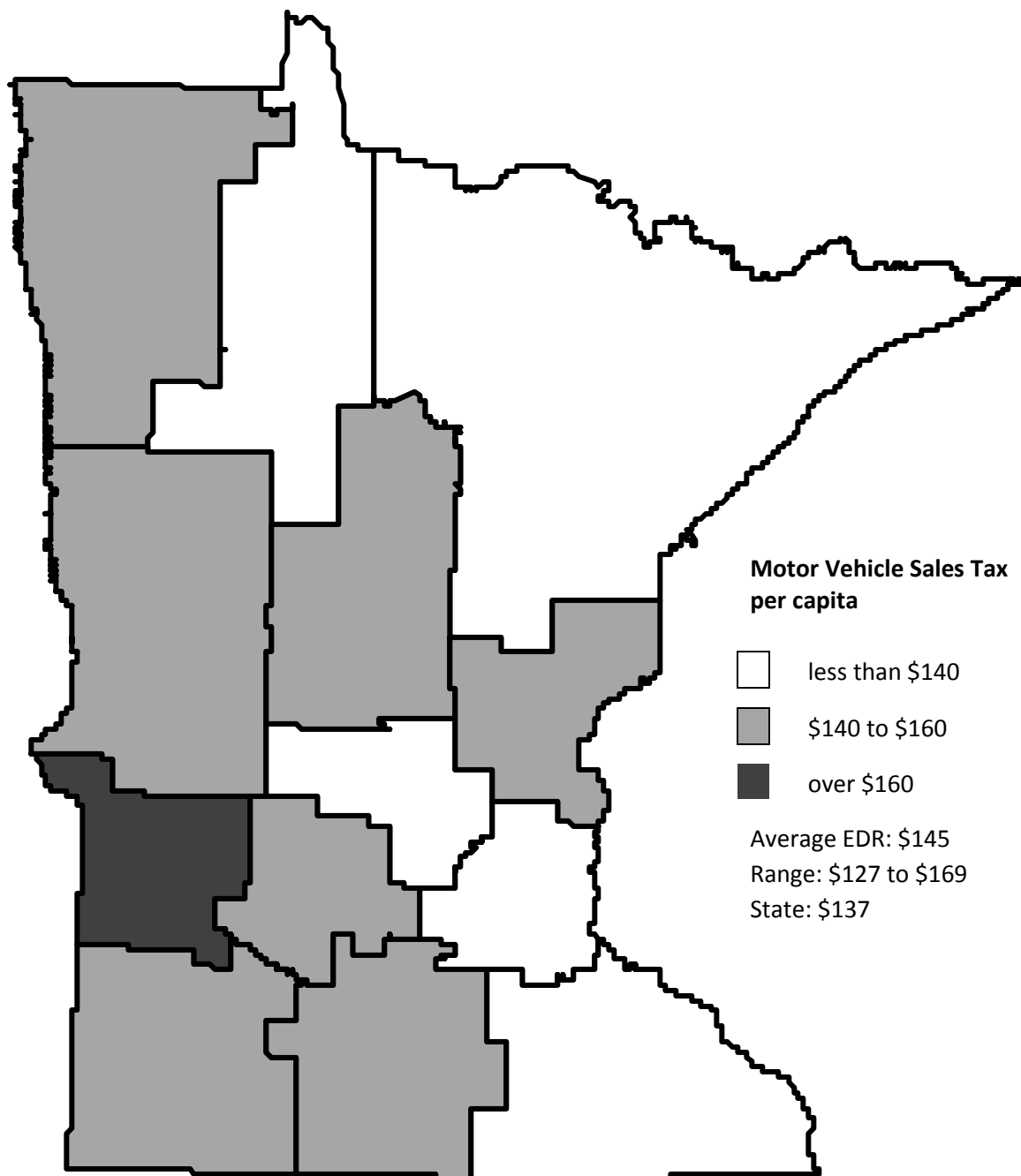
2009 Laws:

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

Motor Vehicle Sales Tax per capita, 2014 by County



Motor Vehicle Sales Tax per capita, 2014 by Economic Development Region



The Past Five Years of the Motor Vehicle Sales Tax

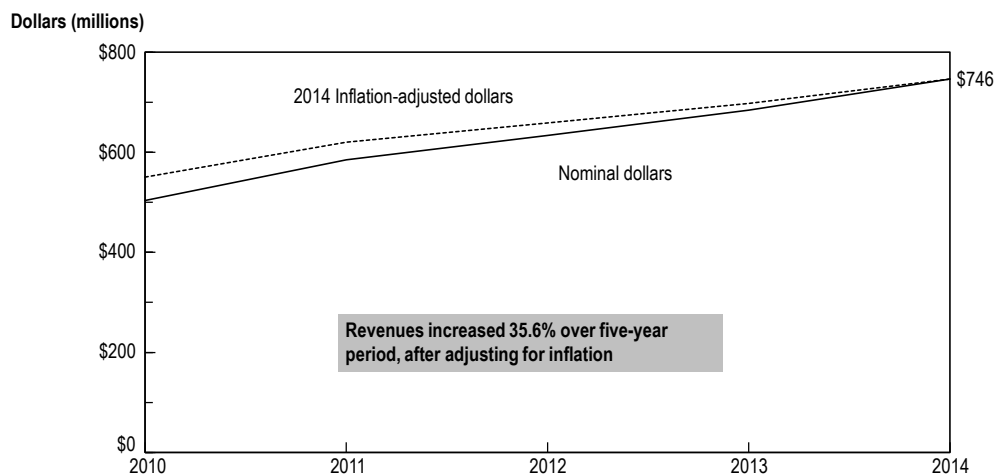
The table below shows the distribution of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle sales tax for that same time period in nominal and constant (inflation-adjusted) dollars.

Motor Vehicle Sales Tax: Calendar Years 2010 to 2014

Nominal dollars, in thousands

	2010	2011	2012	2013	2014	5-Yr. Chg. Tax
State	\$503,603	\$584,945	\$633,692	\$684,153	\$746,370	48%
<u>Northern Regions</u>						
Northwest (1)	9,327	10,812	11,797	12,735	13,719	47
Headwaters (2)	7,325	8,475	9,156	9,881	10,728	46
Arrowhead (3)	31,385	36,136	38,965	41,718	45,328	44
West Central (4)	22,099	25,626	27,777	29,980	32,515	47
Five (5)	16,340	18,840	20,244	21,729	23,687	45
East Central (7E)	16,094	18,527	19,922	21,417	23,422	46
<u>Southern Regions</u>						
Six East (6E)	12,045	13,967	15,123	16,315	17,685	47
Upper MN Valley (6W)	5,172	5,997	6,529	6,967	7,417	43
Central MN (7W)	38,007	44,329	48,199	52,556	57,598	52
Southwest (8)	12,801	14,942	16,167	17,437	18,735	46
Nine (9)	23,035	26,667	28,784	30,702	33,183	44
Southeastern MN (10)	47,507	54,974	59,363	63,853	69,051	45
Total Nonmetro	\$241,137	\$279,292	\$302,027	\$325,290	\$353,068	46%
<u>Metro Region</u>						
Hennepin County	105,251	122,672	133,307	144,311	158,434	51
Ramsey County	42,781	49,181	52,760	56,849	62,175	45
Remaining Metro	114,435	133,800	145,599	157,704	172,693	51
Total Metro	\$262,466	\$305,653	\$331,666	\$358,864	\$393,301	50%

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 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 2014 Motor Vehicle Registration Tax: \$666.7 million

The total motor vehicle registration tax for calendar year 2014 was \$666.7 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.

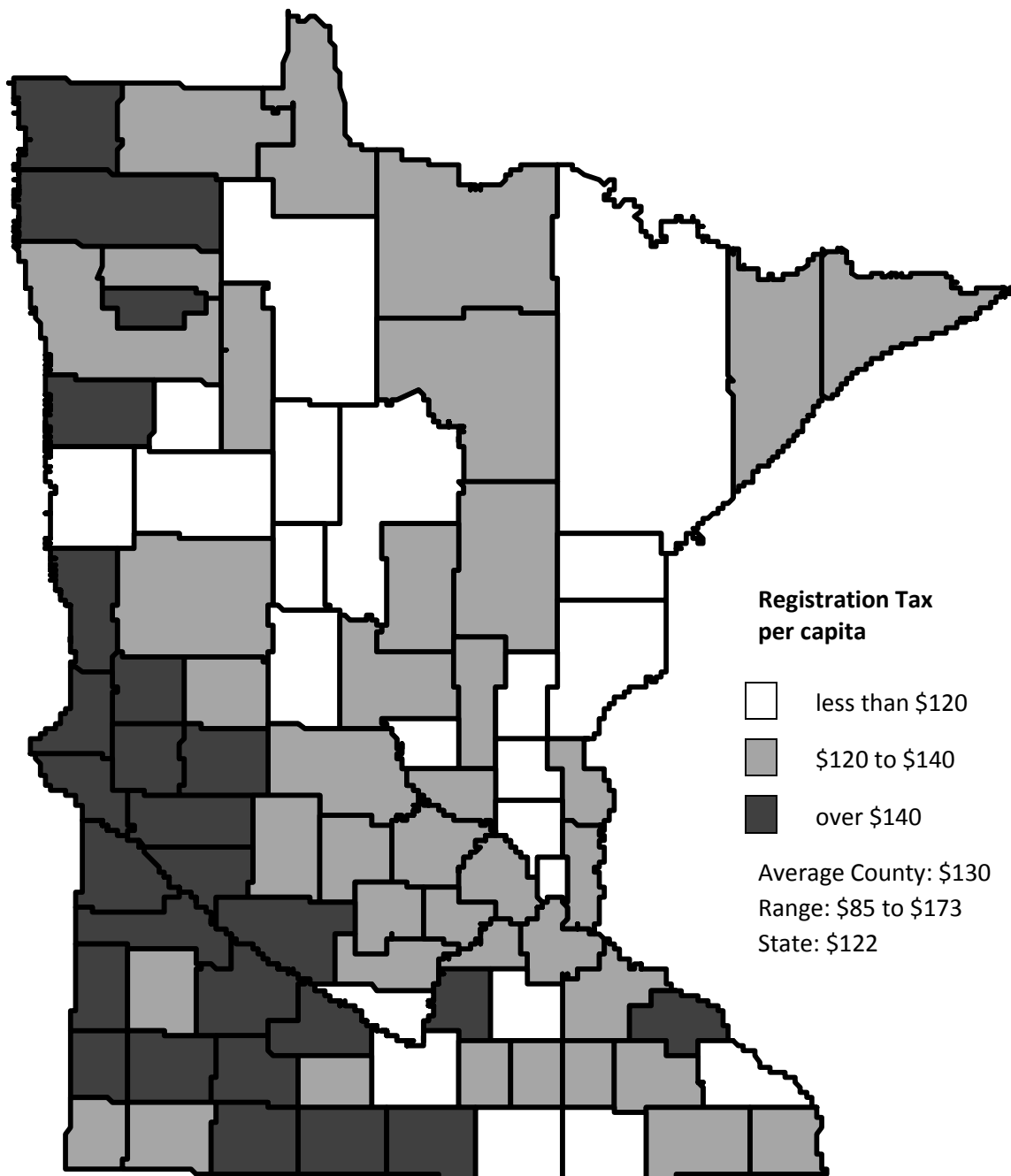
The statewide motor vehicle registration tax amount came from the Department of Revenue.

Recent Law Changes

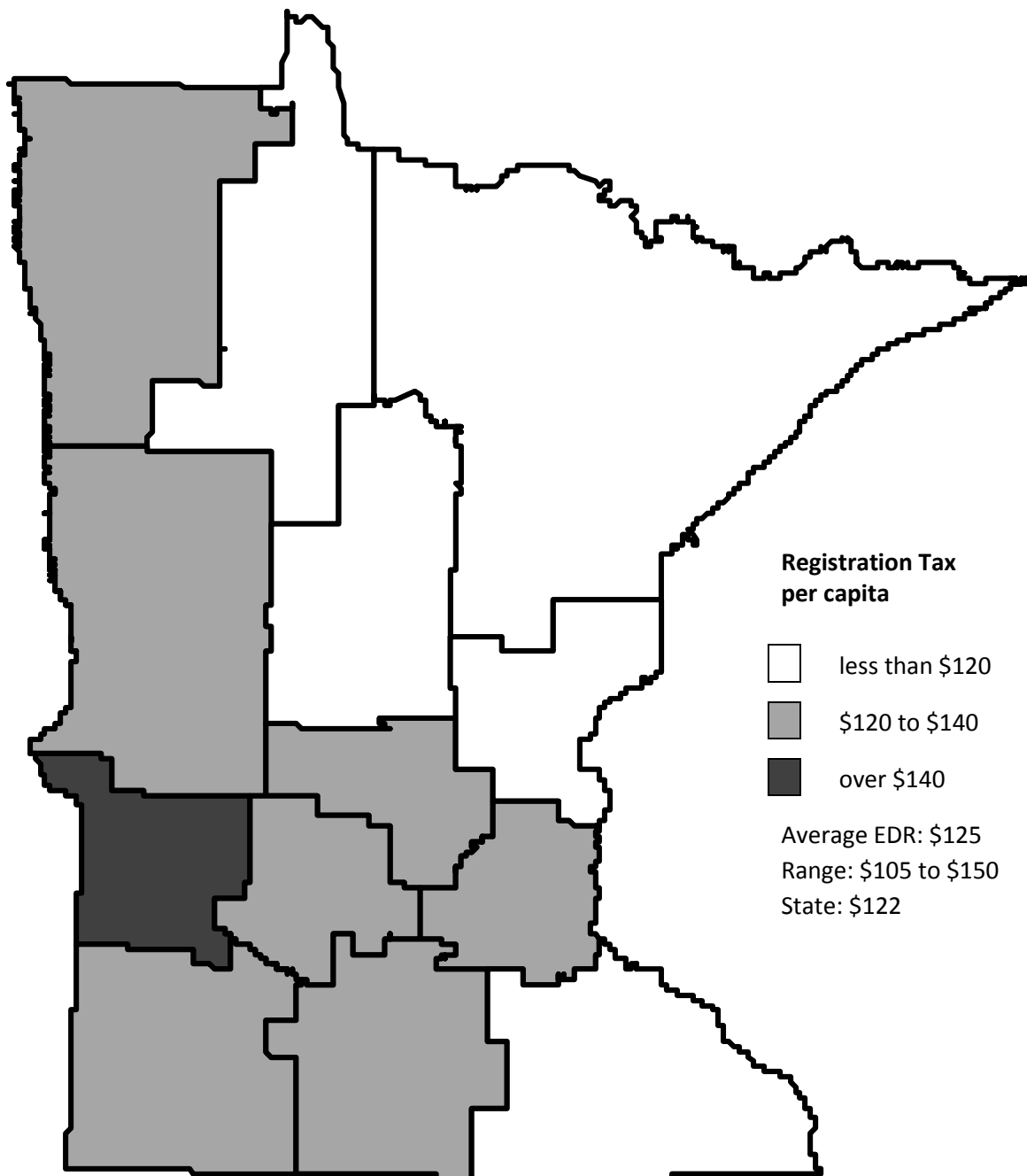
The 2008 Legislature restructured the registration tax for passenger vehicles by:

- 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, 2014 by County



Motor Vehicle Registration Tax per capita, 2014 by Economic Development Region



The Past Five Years of the Motor Vehicle Registration Tax

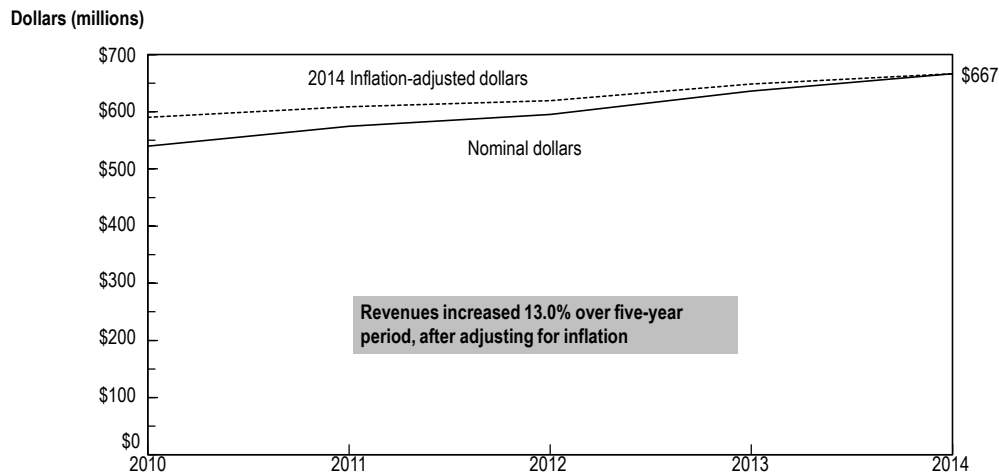
The table below shows the distribution of the motor vehicle registration tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle registration tax for that same time period in nominal and constant (inflation-adjusted)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

Motor Vehicle Registration Tax: Calendar Years 2010 to 2014

Nominal dollars, in thousands

	2010	2011	2012	2013	2014	5-Yr. Chg. Tax
State	\$539,733	\$574,395	\$595,505	\$636,027	\$666,680	24%
<u>Northern Regions</u>						
Northwest (1)	9,697	10,314	10,857	11,624	11,957	23
Headwaters (2)	7,327	7,741	7,982	8,515	8,862	21
Arrowhead (3)	32,403	34,028	35,189	37,249	38,817	20
West Central (4)	22,872	24,290	25,217	26,932	27,946	22
Five (5)	16,252	17,046	17,487	18,486	19,339	19
East Central (7E)	15,782	16,548	16,998	18,010	18,963	20
<u>Southern Regions</u>						
Six East (6E)	12,387	13,190	13,752	14,730	15,313	24
Upper MN Valley	5,452	5,836	6,139	6,490	6,576	21
Central MN (7W)	39,952	42,682	44,446	48,097	50,675	27
Southwest (8)	13,424	14,471	15,025	16,054	16,447	23
Nine (9)	23,939	25,520	26,458	27,861	28,796	20
Southeastern MN (10)	49,561	52,526	54,233	57,629	59,666	20
Total Nonmetro	\$249,047	\$264,192	\$273,781	\$291,676	\$303,357	22%
<u>Metro Region</u>						
Hennepin County	117,535	125,915	131,022	140,451	148,684	27
Ramsey County	45,557	47,602	48,497	51,620	54,235	19
Remaining Metro	127,593	136,686	142,206	152,281	160,403	26
Total Metro	\$290,686	\$310,203	\$321,724	\$344,351	\$363,323	25%

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 including gasoline and diesel¹⁵ is 28.5 cents per gallon.

Tax Amount and Reporting

Calendar Year 2014 Motor Fuels Tax: \$882.7 million

The total net amount after refunds of the motor fuels tax for calendar year 2014 was \$882.7 million. This is the gross amount before distributions (based on motor fuel use attributed to nonhighway use) to snowmobile, motorboat, forest roads, and all-terrain vehicles (ATV) accounts.¹⁶

The motor fuels tax goes into the Highway User Tax Distribution Fund and is dedicated for highway use. (See page 20 for description of the allocation of the Highway User Tax Distribution Fund.)

Like both the motor vehicle sales 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 2014 as a proportion of the total vehicle miles traveled within the state in 2014.

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

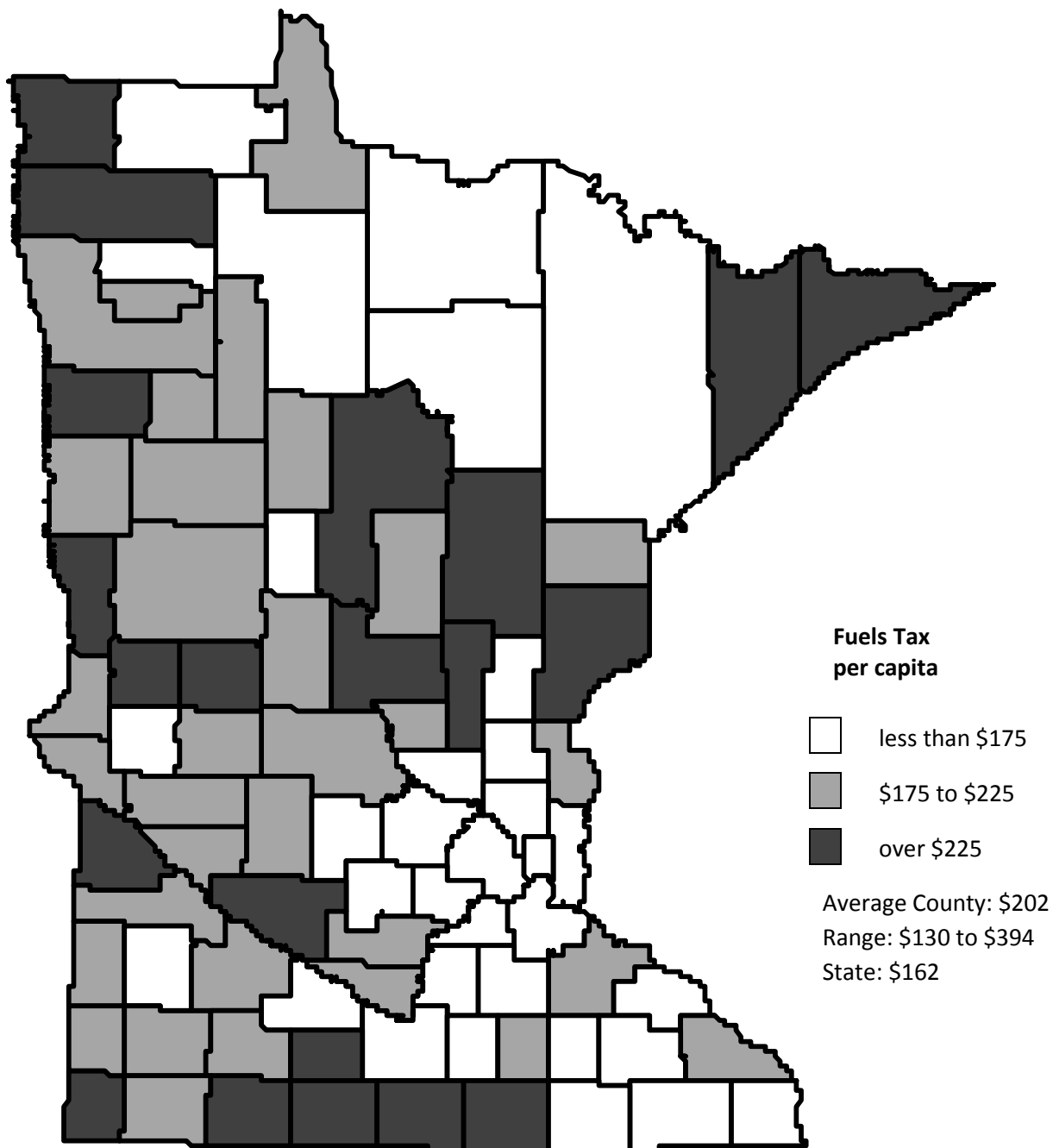
Recent Law Changes

The 2008 transportation finance act provided for a phased-in increase in the motor fuels tax. The tax increased from 20 cents per gallon on April 1, 2008, phasing in over ensuing years to 28.5 cents per gallon on July 1, 2012 (which includes a 3.5 cents per gallon surcharge tied to trunk highway bonding). 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.

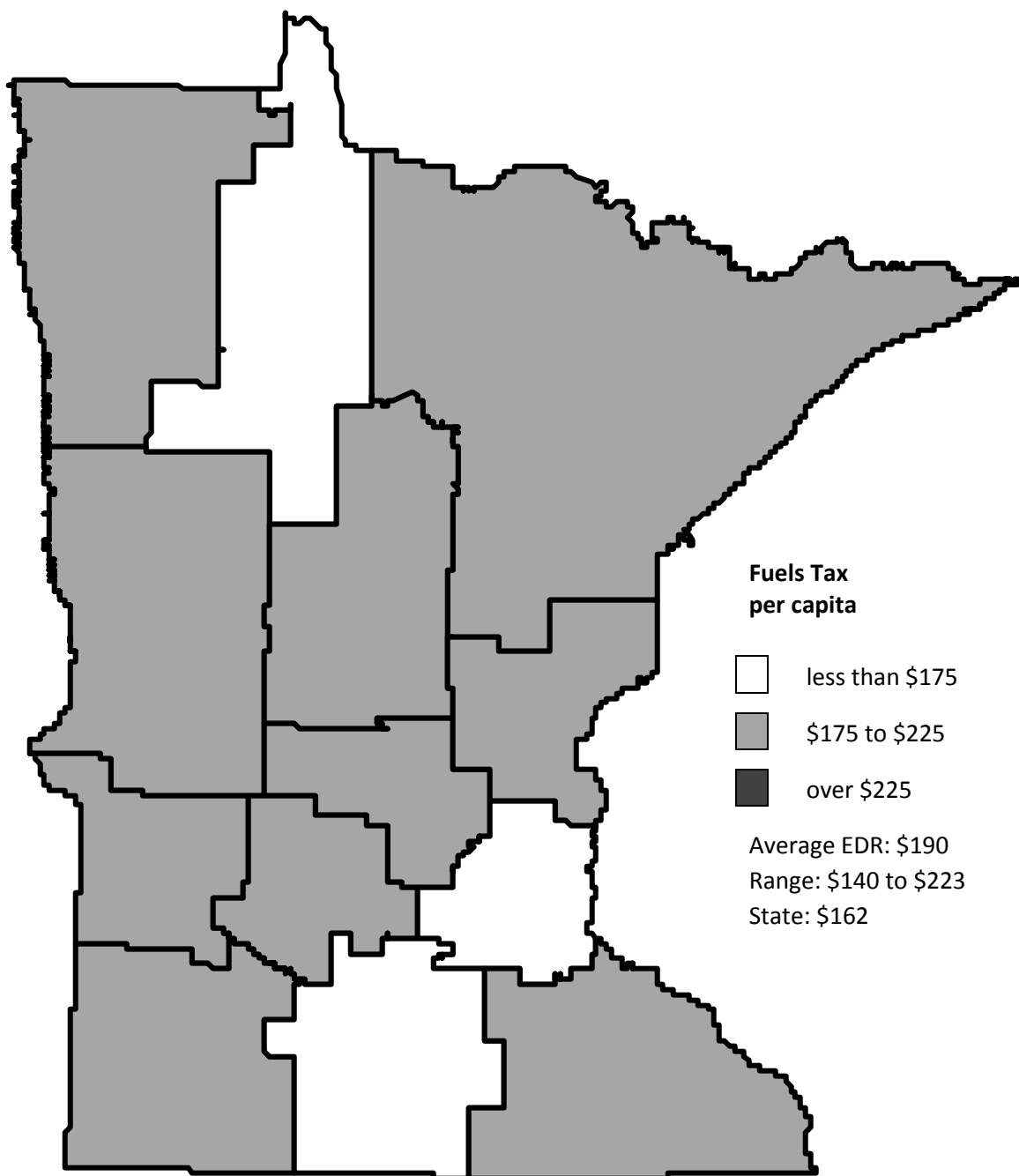
¹⁵ Alternative fuels, such as liquefied natural gas and high-alcohol gasoline, are taxed at rates proportional to relative energy content.

¹⁶ 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, 2014 by County



Motor Fuels Tax per capita, 2014 by Economic Development Region



The Past Five Years of the Motor Fuels Tax

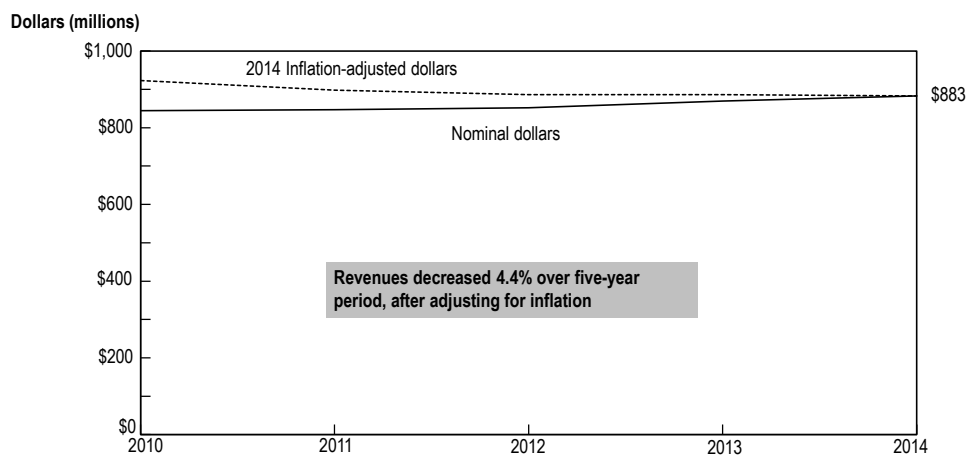
The table shows the distribution of the motor fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor fuels tax for that same time period in nominal and constant (inflation-adjusted) dollars.

Motor Fuels Tax: Calendar Years 2010 to 2014

Nominal dollars, in thousands

	2010	2011	2012	2013	2014	5-Yr. Chg. Tax
State	\$844,438	\$846,661	\$852,267	\$869,101	\$882,738	5%
<u>Northern Regions</u>						
Northwest (1)	16,400	16,575	16,622	17,109	17,164	5
Headwaters (2)	13,836	13,834	13,884	14,172	14,368	4
Arrowhead (3)	57,754	57,083	56,503	57,646	58,421	1
West Central (4)	45,391	46,047	46,642	47,817	48,474	7
Five (5)	33,026	32,769	32,699	33,381	33,617	2
East Central (7E)	34,301	34,874	33,952	34,478	34,835	2
<u>Southern Regions</u>						
Six East (6E)	19,738	19,990	19,979	20,310	20,606	4
Upper MN Valley (6W)	8,982	8,971	9,001	9,264	9,406	5
Central MN (7W)	70,097	70,153	70,408	71,223	72,331	3
Southwest (8)	24,826	25,036	25,255	26,004	26,258	6
Nine (9)	39,235	39,161	39,343	40,163	40,414	3
Southeastern MN (10)	84,982	84,838	85,226	87,760	88,864	5
Total Nonmetro	\$448,568	\$449,330	\$449,513	\$459,328	\$464,756	4%
<u>Metro Region</u>						
Hennepin County	163,063	163,485	167,434	169,819	172,839	6
Ramsey County	67,155	67,210	67,950	68,940	69,031	3
Remaining Metro	165,652	166,636	167,369	171,014	176,112	6
Total Metro	\$395,870	\$397,331	\$402,753	\$409,773	\$417,982	6%

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 based on the percentage of their sales that are made to purchasers in Minnesota. Prior to 2007, companies apportioned income using a three-factor formula based on the share of the corporation's total property, payroll, and sales that were in Minnesota; the formula weighted sales 75 percent and property and payroll 12.5 percent each. Beginning in 2007, the formula gradually phased 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. For tax year 2014, the minimum fee ranged from \$190 to \$9,500, depending upon the corporation's sales, property, and payroll in Minnesota. The fees are indexed annually for inflation.

Tax Amount and Reporting

2014 Corporate Income Tax: \$1,177.1 million

The amount presented in this report was tabulated from all Minnesota corporate income tax returns filed during the calendar year ending December 31, 2014. (Most returns filed in 2014 were for calendar year 2013, but the total also includes some calendar year 2012 returns.) The total statewide amount of \$1,177.1 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 Survey of Business Owners, are used as an indicator of the source or location of the corporate tax.

Corporate tax for 2010 to 2011 was allocated using the Census Bureau's 2007 Survey¹⁷, adjusted for the change in gross sales from year to year in Department of Revenue data on gross sales of businesses reporting sales tax. The 2012 to 2014 state total of corporate tax was allocated using the Census Bureau's 2012 Survey, with the 2013 and 2014 data adjusted for the change in gross sales from year to year.

¹⁷ 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 Returns¹⁸

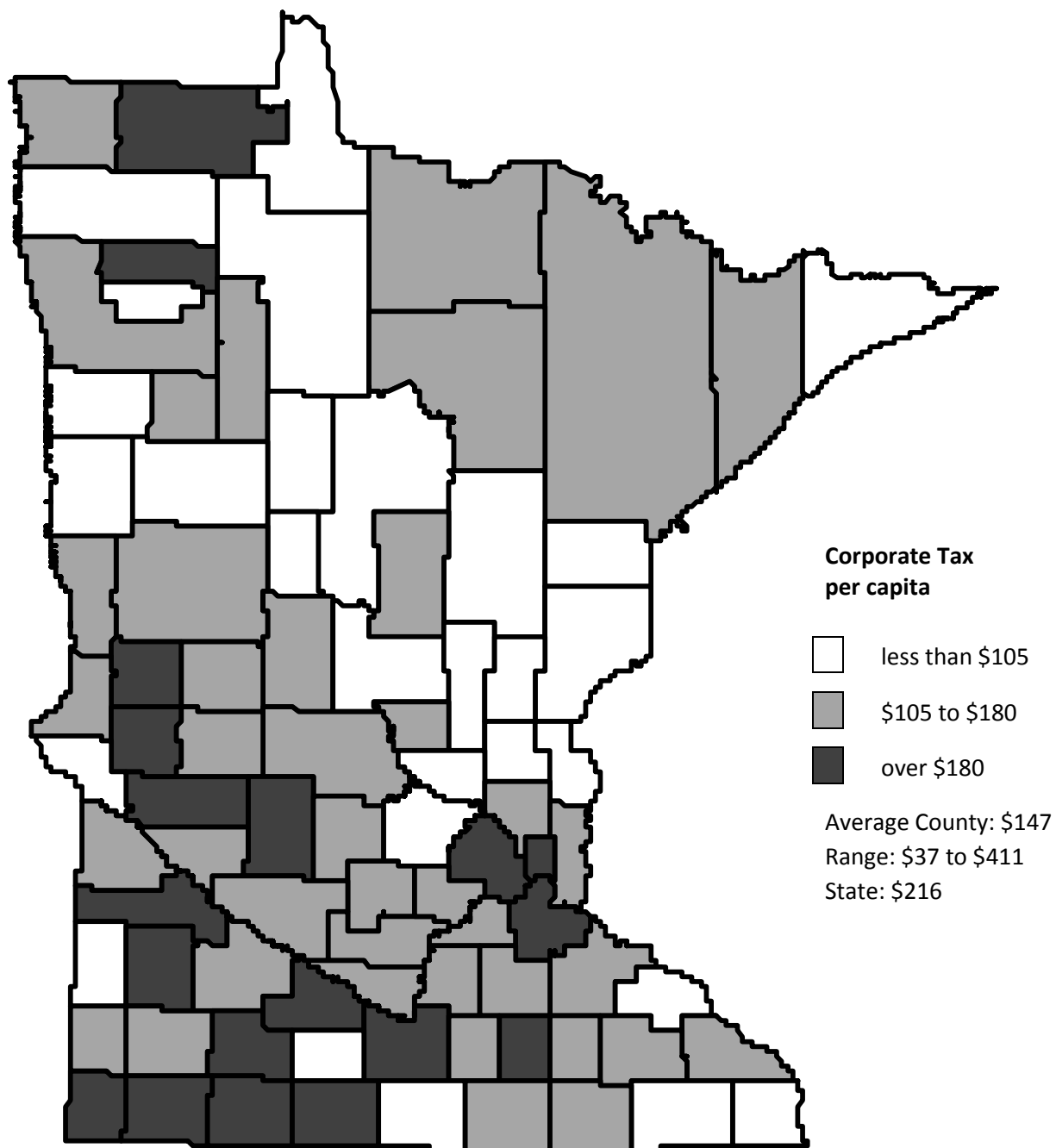
Returns Filed in 2014	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	33,107	53.2%	\$988,438,335	84.0%	\$29,856
Nonunitary Returns	<u>29,111</u>	<u>46.8</u>	<u>188,618,686</u>	<u>16.0</u>	<u>6,479</u>
Total	62,218	100.0%	\$1,177,057,021	100.0%	\$18,918

By Type of Return

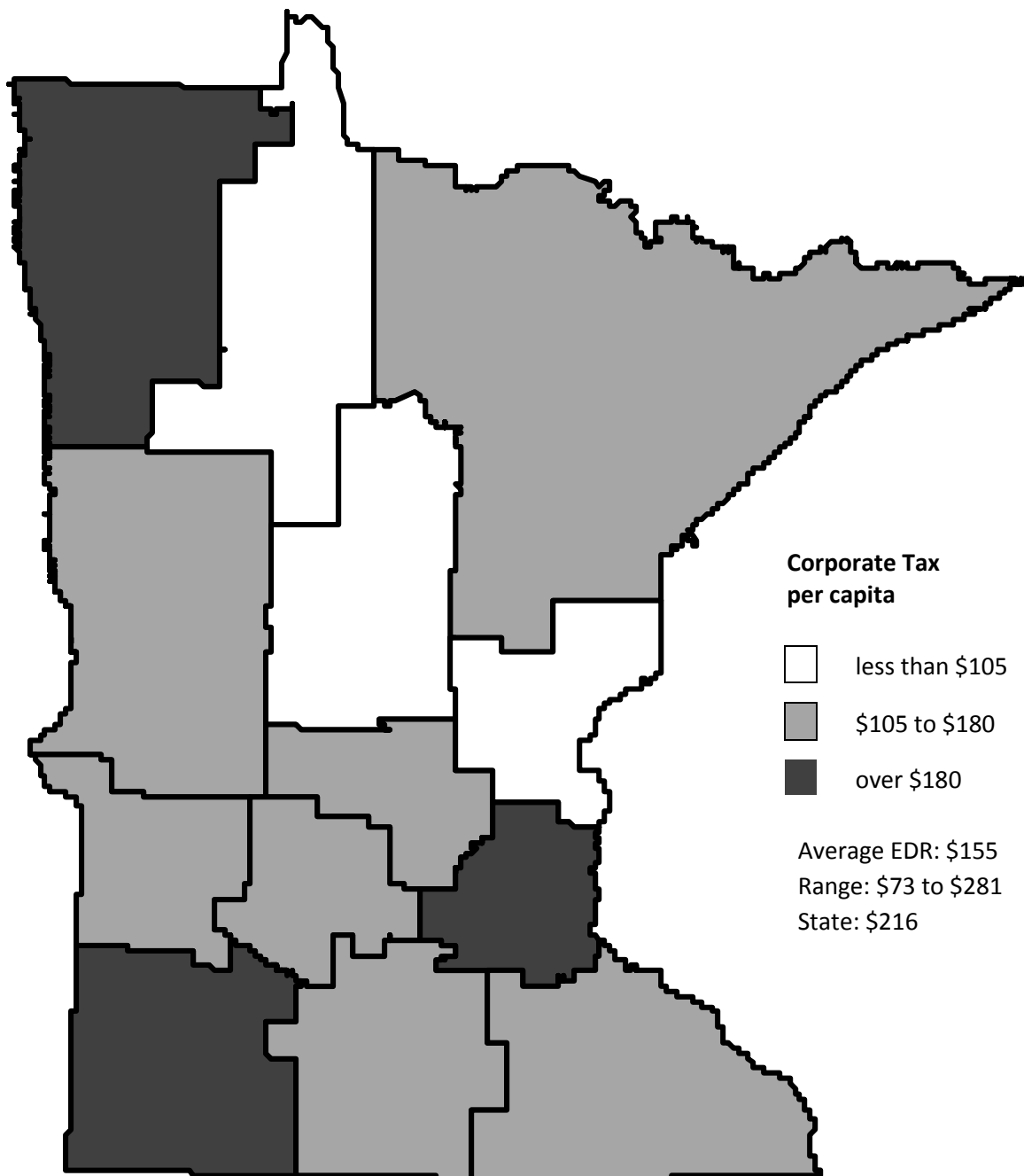
Returns Filed in 2014	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	6,011	9.7%	\$59,664,067	5.1%	\$9,926
Minimum Tax	3,777	6.1	2,658,071	0.2	704
No Tax	<u>7,176</u>	<u>11.5</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	16,964	27.3%	\$62,322,138	5.3%	\$3,674
Multistate Corporations					
Regular Tax	14,436	23.2%	\$1,095,424,118	93.1%	\$75,881
Minimum Tax	6,187	9.9	19,310,765	1.6	3,121
No Tax	<u>24,631</u>	<u>39.6</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	45,254	72.7%	\$1,114,734,883	94.7%	\$24,633
All Corporations					
Regular Tax	20,447	32.9%	\$1,155,088,185	98.1%	\$56,492
Minimum Tax	9,964	16.0	21,968,836	1.9	2,205
No Tax	<u>31,807</u>	<u>51.1</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	62,218	100.0%	\$1,177,057,021	100.0%	\$18,918

¹⁸ 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, 2014 by County



Corporate Tax per capita, 2014 by Economic Development Region



The Past Five Years of Corporate Franchise Tax

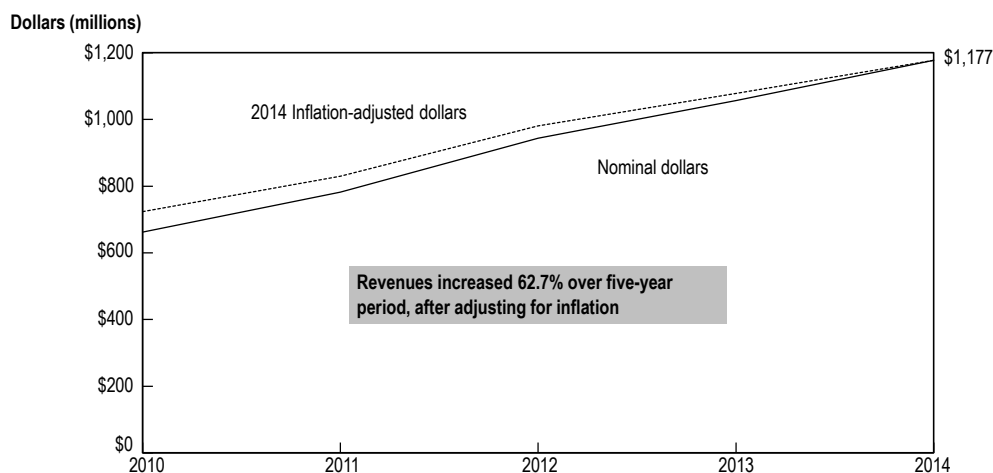
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in nominal and constant (inflation-adjusted) dollars.

Corporate Franchise Tax: Filed Calendar Years 2010 to 2014

Nominal dollars, in thousands

	2010	2011	2012	2013	2014	5-Yr. Chg. Tax
State	\$661,889	\$782,453	\$943,323	\$1,057,094	\$1,177,057	78%
<u>Northern Regions</u>						
Northwest (1)	7,941	9,928	14,762	16,914	17,710	123
Headwaters (2)	3,707	4,404	5,803	6,978	7,956	115
Arrowhead (3)	21,301	25,909	33,135	36,747	41,307	94
West Central (4)	14,682	18,426	23,638	27,543	28,863	97
Five (5)	9,527	11,222	12,819	13,891	15,906	67
East Central (7E)	6,028	7,110	9,347	10,864	11,984	99
<u>Southern Regions</u>						
Six East (6E)	10,658	13,564	16,231	18,101	19,930	87
Upper MN Valley (6W)	7,144	8,999	7,682	7,945	7,804	9
Central MN (7W)	28,772	35,636	41,363	45,793	51,446	79
Southwest (8)	15,501	22,019	21,989	23,920	25,514	65
Nine (9)	30,665	39,398	34,412	37,158	39,378	28
Southeastern MN (10)	39,630	48,594	60,261	66,615	71,138	80
Total Nonmetro	\$195,555	\$245,210	\$281,443	\$312,467	\$338,935	73%
<u>Metro Region</u>						
Hennepin County	295,467	331,243	391,961	439,128	497,518	68
Ramsey County	65,931	78,165	82,262	92,728	102,274	55
Remaining Metro	104,936	127,835	187,657	212,771	238,330	127
Total Metro	\$466,334	\$537,243	\$661,880	\$744,627	\$838,122	80%

Statewide Corporate Franchise Tax



State General Levy

Program Description

A state general property tax levy was instituted as part of the overall property tax reform adopted during the 2001 legislative session. Ninety-five percent of the state general levy 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 levy, 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).¹⁹

Tax Amount and Reporting

Payable Year 2014 State General Levy: \$846.7 million

The total state general levy for taxes payable in 2014 was \$846.7 million.

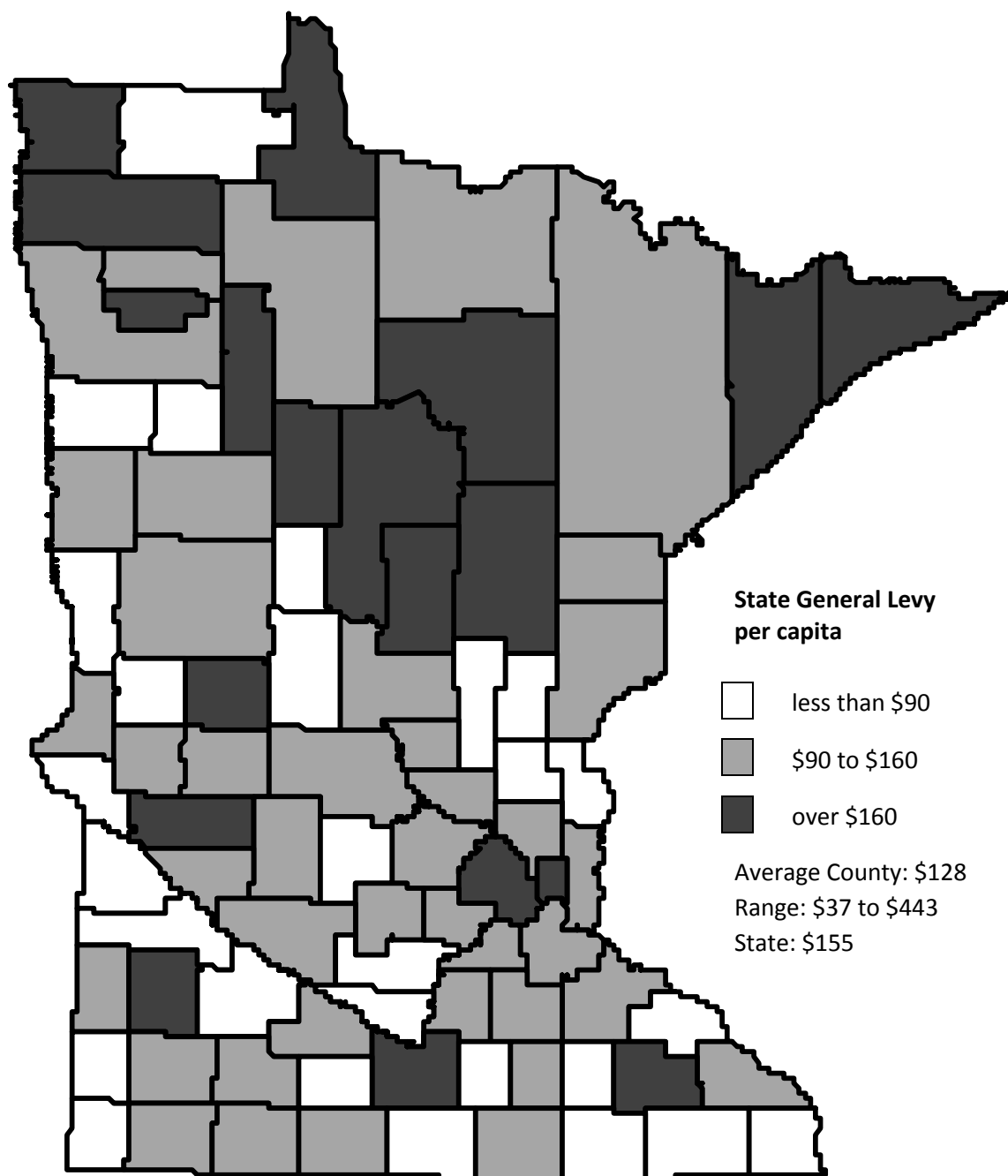
For taxes payable in 2014, the state tax rate was 52.16 percent for commercial-industrial/public utility property and 22.836 percent for seasonal recreational property, which provides revenues of \$804.6 million and \$42.2 million respectively.²⁰

The tax rates are computed by the Department of Revenue.

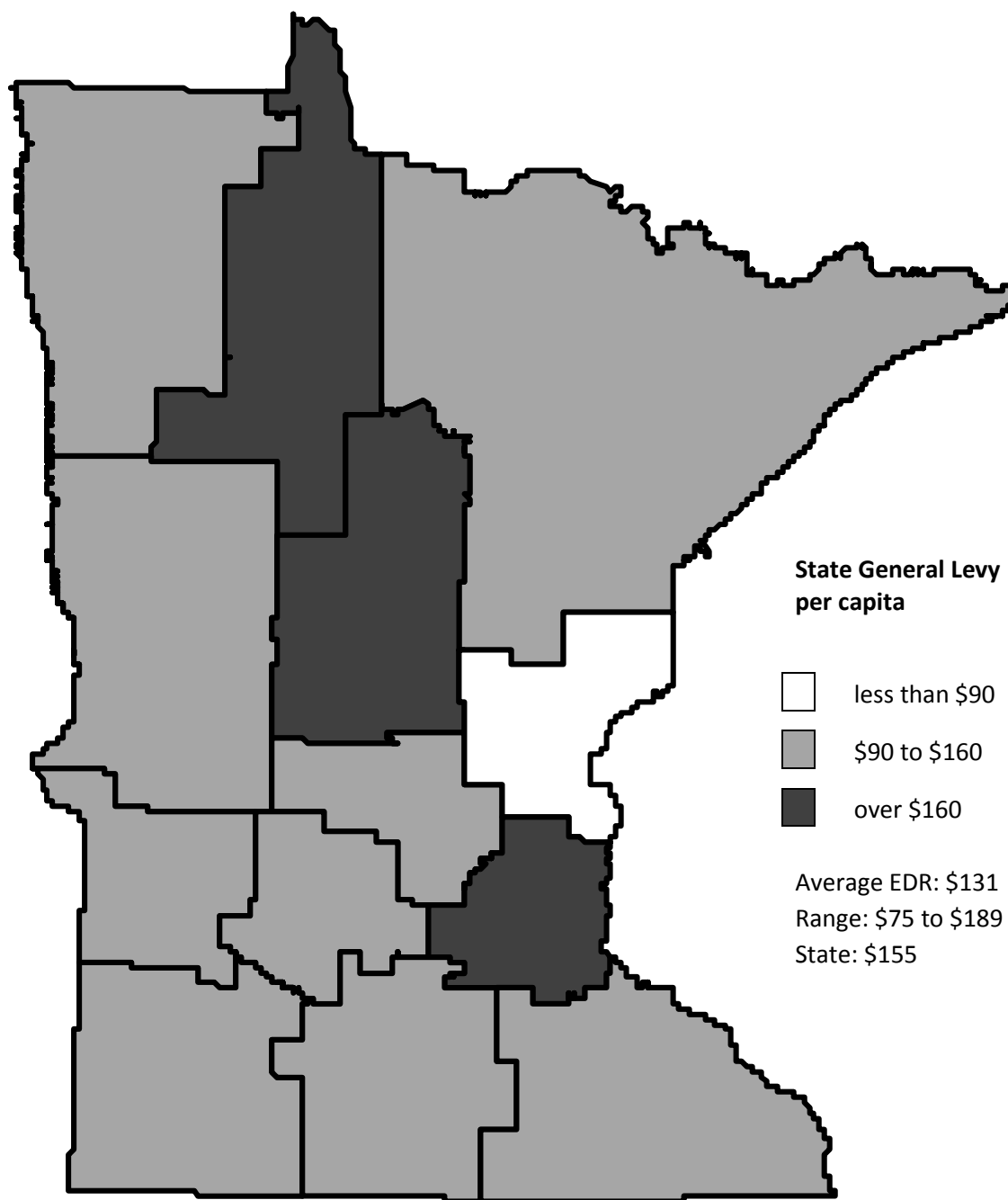
¹⁹ The historical graphs throughout this report adjust for inflation using the implicit price deflator for state and local government expenditures, as published by the U.S. Bureau of Economic Analysis, a slightly different measure than the general government expenditure index used to adjust the state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

²⁰ 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 Levy per capita, 2014 by County



State General Levy per capita, 2014 by Economic Development Region



The First Five Years of State General Levy

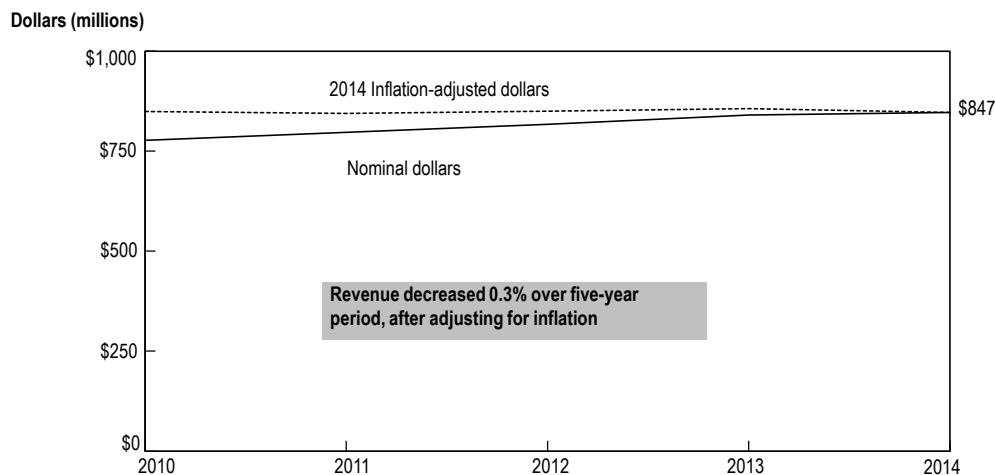
The table below shows the distribution of the state general levy in thousands of dollars for the first five years for the state and economic development regions. The graph shows total dollars of the state general levy for that same time period in nominal and constant (inflation-adjusted) dollars.

State General Levy: Payable 2010 to 2014

Nominal dollars, in thousands

	2010	2011	2012	2013	2014	5-Yr. Chg. Tax
State	\$776,701	\$796,623	\$817,361	\$839,944	\$846,726	9%
<u>Northern Regions</u>						
Northwest (1)	7,070	9,544	10,392	11,345	11,297	60
Headwaters (2)	9,877	11,277	12,544	13,397	13,891	41
Arrowhead (3)	36,160	39,659	44,077	46,320	47,409	31
West Central (4)	24,168	26,204	27,764	28,963	30,088	24
Five (5)	28,295	28,739	29,725	30,446	30,716	9
East Central (7E)	11,453	11,984	12,339	12,313	12,202	7
<u>Southern Regions</u>						
Six East (6E)	10,114	11,132	11,679	12,429	12,936	28
Upper MN Valley (6W)	3,480	3,693	4,033	4,373	4,533	30
Central MN (7W)	46,600	48,679	50,430	52,244	52,079	12
Southwest (8)	9,615	10,785	11,683	13,244	14,161	47
Nine (9)	20,908	22,474	23,663	25,024	25,718	23
Southeastern MN (10)	48,306	51,866	53,838	56,095	57,802	20
Total Nonmetro	\$256,045	\$276,037	\$292,166	\$306,193	\$312,833	22%
<u>Metro Region</u>						
Hennepin County	266,474	263,175	266,033	275,099	277,672	4
Ramsey County	90,813	91,537	91,306	91,157	89,999	-1
Remaining Metro	163,369	165,875	167,856	167,494	166,222	2
Total Metro	\$520,656	\$520,586	\$525,194	\$533,751	\$533,894	3%

Statewide State General Levy



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 2014 by type of taxing district, including the state property tax levy

B. Property Valuation of taxable real and personal property for the 2013 assessment (taxes payable in 2014), including the total market value, referendum market value, and net tax capacity

C. The Average Tax Rates for taxes payable in 2014 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
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2013-2014)					
Human Services Aid (Calendar 2014)					
MinnesotaCare					
Medical Assistance					
Minnesota Family Investment Program					
General Assistance					
Social Services					
Miscellaneous					
Total					
Highway Aid (Calendar 2014)					
County Aid					
Municipal Aid					
Township Aid					
Total					
Local Government Aid (Calendar 2014)					
Disparity Reduction Aid (Calendar 2014)					
County Program Aid (Payable 2014)					
Community Corrections Funding (2014)					
Total Aids					
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit					
Miscellaneous Credits					
Total Property Tax Credits					
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)					
Regular (Renters)					
Targeting Refund					
Total Property Tax Refunds					
Total Credits					
II. Property Tax Rates					
A. Property Tax Rates (Payable 2014)					
County Levy					
City/Town Levy					
School District Net Tax Capacity Levy					
School District Referendum Market Value Levy					
Miscellaneous District Levy					
State Property Tax Levy					
Total Levy					
Less Property Tax Credits					
Net Property Taxes Payable					
B. Property Valuation (2013 Assessment)					
Market Valuation					
Referendum Market Valuation					
Net Tax Capacity (NTC)					
C. Average Local NTC Tax Rate					
Avg. Referendum Mkt. Value Tax Rate					
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)					
Sales/Use Tax (Calendar 2014)					
Motor Vehicle Sales Tax (Calendar 2014)					
Motor Vehicle Registration Tax (Calendar 2014)					
Motor Fuels Tax (Calendar 2014)					
Corporate Income Tax (Calendar 2014)					
State General Property Tax (Payable 2014)					
Total State Taxes					

Statewide Summary

Tables 2-1 and 2-2 contain the statewide totals of all the state aids and taxes presented in this report. Table 2-1 summarizes the total amounts for Minnesota residents only; Table 2-2 also includes income and sales taxes paid by nonresidents.

2014 population is used to calculate per capita amounts in the tables and maps throughout the report.

The total state aids and credits contained in this report equal about \$15.8 billion, whereas the total of the seven major taxes listed in this report equal \$16.98 billion paid by residents and an additional \$1.48 billion paid by nonresidents (for a total tax amount of \$18.5 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 \$20.5 billion in fiscal year 2013 and \$21.8 billion in fiscal year 2014. 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 2013 Update report (published March 2017). Therefore, the \$18.5 billion total taxes listed in this report (residents and nonresidents) is about 87 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
A. Aids to Local Governments			
Education Aid (2013-2014)	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)			
Medical Assistance	3,925,764	25.9	720
Minnesota Family Investment Program	66,159	0.4	12
General Assistance	50,927	0.3	9
MinnesotaCare	13,248	0.1	2
Social Services	1,503,071	9.9	276
Miscellaneous	178,736	1.2	33
Total	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)			
County Aid	524,850	3.5	96
Municipal Aid	157,272	1.0	29
Township Aid	38,992	0.3	7
Total	721,114	4.8	132
Other Aid (2014)			
Local Government Aid (Calendar 2014)	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	18,019	0.1	3
County Program Aid (Payable 2014)	205,497	1.4	38
Community Corrections Funding (2014)	86,347	0.6	16
Total Aids	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)			
Agricultural Market Value Credit	39,749	59.9	7
Miscellaneous Credits	26,559	40.1	5
Total Property Tax Credits	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)			
Regular (Homeowners)	368,426	62.9	68
Regular (Renters)	215,662	36.8	40
Targeting Refund	1,523	0.3	0
Total Property Tax Refunds	585,611	100.0	107
Total Aids/Credits	\$15,829,599	100.0%	\$2,903
II. Property Tax Data			
A. Property Tax Levy (Payable 2014)			
County Levy	\$2,552,230	29.4%	\$468
City/Town Levy	2,001,899	23.0	367
School District Net Tax Capacity Levy	1,365,778	15.7	250
School District Referendum Market Value Levy	785,954	9.0	144
Miscellaneous District Levy	1,140,078	13.1	209
State Property Tax Levy	846,726	9.7	155
Total Levy	\$8,692,666	100.0%	\$1,593
Less Property Tax Credits	66,308		12
Net Property Taxes Payable	8,626,358		1,581
B. Property Valuation (2013 Assessment)			
Market Valuation	\$545,958,795		\$100,117
Referendum Market Valuation	421,854,732		77,359
Net Tax Capacity (NTC)	6,025,601		1,105
C. Average Local NTC Tax Rate	116.616		
Avg. Referendum Mkt. Value Tax Rate	0.194		
III. Major State Taxes			
Individual Income Tax (2013 filed 2014)	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	1,177,057	6.9	216
State General Property Tax (Payable 2014)	846,726	5.0	155
Total State Taxes	\$17,054,971	100.0%	\$3,128

		STATEWIDE SUMMARY - INCLUDES NONRESIDENTS		
		Amount	Percent	Per Capita
I. Major State Aids/Credits		(000s)		
A. Aids to Local Governments				
Education Aid (2013-2014)		\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)				
Medical Assistance		3,925,764	25.9	720
Minnesota Family Investment Program		66,159	0.4	12
General Assistance		50,927	0.3	9
MinnesotaCare		13,248	0.1	2
Social Services		1,503,071	9.9	276
Miscellaneous		178,736	1.2	33
Total		5,737,905	37.8	1,052
Highway Aid (Calendar 2014)				
County Aid		524,850	3.5	96
Municipal Aid		157,272	1.0	29
Township Aid		38,992	0.3	7
Total		721,114	4.8	132
Other Aid (2014)				
Local Government Aid (Calendar 2014)		507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)		18,019	0.1	3
County Program Aid (Payable 2014)		205,497	1.4	38
Community Corrections Funding (2014)		86,347	0.6	16
Total Aids		15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)				
Agricultural Market Value Credit		39,749	59.9	7
Miscellaneous Credits		26,559	40.1	5
Total Property Tax Credits		66,308	100.0	12
C. Property Tax Refunds (13 filed 14)				
Regular (Homeowners)		368,426	62.9	68
Regular (Renters)		215,662	36.8	40
Targeting Refund		1,523	0.3	0
Total Property Tax Refunds		585,611	100.0	107
Total Aids/Credits		\$15,829,599	100.0%	\$2,903
II. Property Tax Data				
A. Property Tax Levy (Payable 2014)				
County Levy		\$2,552,230	29.4%	\$468
City/Town Levy		2,001,899	23.0	367
School District Net Tax Capacity Levy		1,365,778	15.7	250
School District Referendum Market Value Levy		785,954	9.0	144
Miscellaneous District Levy		1,140,078	13.1	209
State Property Tax Levy		846,726	9.7	155
Total Levy		\$8,692,666	100.0%	\$1,593
Less Property Tax Credits		66,308		12
Net Property Taxes Payable		8,626,358		1,581
B. Property Valuation (2013 Assessment)				
Market Valuation		\$545,958,795		\$100,117
Referendum Market Valuation		421,854,732		77,359
Net Tax Capacity (NTC)		6,025,601		1,105
C. Average Local NTC Tax Rate		116.616		
Avg. Referendum Mkt. Value Tax Rate		0.194		
III. Major State Taxes				
Individual Income Tax (2013 filed 2014)		\$8,781,723	47.4%	\$1,610
Sales/Use Tax (Calendar 2014)		5,436,534	29.3	997
Motor Vehicle Sales Tax (Calendar 2014)		746,370	4.0	137
Motor Vehicle Registration Tax (Calendar 2014)		666,680	3.6	122
Motor Fuels Tax (Calendar 2014)		882,738	4.8	162
Corporate Income Tax (Calendar 2014)		1,177,057	6.3	216
State General Property Tax (Payable 2014)		846,726	4.6	155
Total State Taxes		\$18,537,827	100.0%	\$3,399

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 57.1 percent of the education aid goes to metro counties and 42.9 percent goes to nonmetro counties.

2014 population is used to calculate per capita amounts in the tables and maps throughout this report.

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 \$1.5 billion. Appendix B has a list of the type of tax and amounts not entirely allocated to Minnesota counties.

I. Major State Aids/Credits	METRO			NONMETRO		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2013-2014)	\$4,509,644	54.3%	\$1,514	\$3,391,556	49.4%	\$1,371
Human Services Aid (Calendar 2014)						
Medical Assistance	2,223,879	26.8	746	1,701,886	24.8	688
Minnesota Family Investment Program	42,694	0.5	14	23,465	0.3	9
General Assistance	36,470	0.4	12	14,457	0.2	6
MinnesotaCare	9,162	0.1	3	3,940	0.1	2
Social Services	817,739	9.8	274	685,332	10.0	277
Miscellaneous	119,770	1.4	40	58,966	0.9	24
Total	3,249,714	39.1	1,091	2,488,046	36.2	1,006
Highway Aid (Calendar 2014)						
County Aid	128,665	1.5	43	396,186	5.8	160
Municipal Aid	105,970	1.3	36	51,302	0.7	21
Township Aid	898	0.0	0	38,094	0.6	15
Total	235,532	2.8	79	485,582	7.1	196
Other Aid (2014)						
Local Government Aid (Calendar 2014)	172,326	2.1	58	335,272	4.9	136
Disparity Reduction Aid (Calendar 2014)	1,365	0.0	0	16,654	0.2	7
County Program Aid (Payable 2014)	98,128	1.2	33	107,369	1.6	43
Community Corrections Funding (2014)	41,695	0.5	14	44,652	0.7	18
Total Aids	8,308,406	100.0	2,789	6,869,275	100.0	2,777
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	2,109	68.0	1	37,640	59.6	15
Miscellaneous Credits	994	32.0	0	25,565	40.4	10
Total Property Tax Credits	3,103	100.0	1	63,205	100.0	26
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	255,300	63.1	86	113,126	62.4	46
Regular (Renters)	148,176	36.7	50	67,486	37.2	27
Targeting Refund	814	0.2	0	709	0.4	0
Total Property Tax Refunds	404,290	100.0	136	181,321	100.0	73
Total Aids/Credits	\$8,715,798	100.0%	\$2,925	\$7,113,801	100.0%	\$2,876
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$1,225,279	22.8%	\$411	\$1,326,951	39.9%	\$536
City/Town Levy	1,204,647	22.4	404	797,252	24.0	322
School District Net Tax Capacity Levy	815,140	15.2	274	550,638	16.6	223
School District Referendum Market Value Levy	551,050	10.3	185	234,904	7.1	95
Miscellaneous District Levy	1,039,397	19.4	349	100,681	3.0	41
State Property Tax Levy	533,894	9.9	179	312,833	9.4	126
Total Levy	\$5,369,406	100.0%	\$1,802	\$3,323,260	100.0%	\$1,343
Less Property Tax Credits	3,103		1	63,205		26
Net Property Taxes Payable	5,366,303		1,801	3,260,055		1,317
B. Property Valuation (2014 Assessment)						
Market Valuation	\$258,121,498		\$86,637	\$287,837,297		\$116,351
Referendum Market Valuation	266,615,637		89,488	155,239,094		62,751
Net Tax Capacity (NTC)	3,146,197		1,056	2,879,404		1,164
C. Average Local NTC Tax Rate	135.384			96.109		
Avg. Referendum Mkt. Value Tax Rate	0.216			0.157		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$5,517,869	50.2%	\$1,852	\$2,707,464	44.6%	\$1,094
Sales/Use Tax (Calendar 2014)	2,919,845	26.6	980	1,590,223	26.2	643
Motor Vehicle Sales Tax (Calendar 2014)	393,301	3.6	132	353,068	5.8	143
Motor Vehicle Registration Tax (Calendar 2014)	363,323	3.3	122	303,357	5.0	123
Motor Fuels Tax (Calendar 2014)	417,982	3.8	140	464,756	7.7	188
Corporate Income Tax (Calendar 2014)	838,122	7.6	281	338,935	5.6	137
State General Property Tax (Payable 2014)	533,894	4.9	179	312,833	5.2	126
Total State Taxes	\$10,984,336	100.0%	\$3,687	\$6,070,635	100.0%	\$2,454

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
A. Aids to Local Governments				
Education Aid (2013-2014)	\$4,509,644	57.1%	\$3,391,556	42.9%
Human Services Aid (Calendar 2014)				
Medical Assistance	2,223,879	56.6	1,701,886	43.4
Minnesota Family Investment Program	42,694	64.5	23,465	35.5
General Assistance	36,470	71.6	14,457	28.4
MinnesotaCare	9,162	69.9	3,940	30.1
Social Services	817,739	54.4	685,332	45.6
Miscellaneous	119,770	67.0	58,966	33.0
Total	3,249,714	56.6	2,488,046	43.4
Highway Aid (Calendar 2014)				
County Aid	128,665	24.5	396,186	75.5
Municipal Aid	105,970	67.4	51,302	32.6
Township Aid	898	2.3	38,094	97.7
Total	235,532	32.7	485,582	67.3
Other Aid (2014)				
Local Government Aid (Calendar 2014)	172,326	33.9	335,272	66.1
Disparity Reduction Aid (Calendar 2014)	1,365	7.6	16,654	92.4
County Program Aid (Payable 2014)	98,128	47.8	107,369	52.2
Community Corrections Funding (2014)	41,695	48.3	44,652	51.7
Total Aids	8,308,406	54.7	6,869,275	45.3
B. Property Tax Credits (Payable 2014)				
Agricultural Market Value Credit	2,109	5.3	37,640	94.7
Miscellaneous Credits	994	3.7	25,565	96.3
Total Property Tax Credits	3,103	4.7	63,205	95.3
C. Property Tax Refunds (13 filed 14)				
Regular (Homeowners)	255,300	69.3	113,126	30.7
Regular (Renters)	148,176	68.7	67,486	31.3
Targeting Refund	814	53.4	709	46.6
Total Property Tax Refunds	404,290	69.0	181,321	31.0
Total Aids/Credits	\$8,715,798	55.1%	\$7,113,801	44.9%
II. Property Tax Data				
A. Property Tax Levy (Payable 2014)				
County Levy	\$1,225,279	48.0%	\$1,326,951	52.0%
City/Town Levy	1,204,647	60.2	797,252	39.8
School District Net Tax Capacity Levy	815,140	59.7	550,638	40.3
School District Referendum Market Value Levy	551,050	70.1	234,904	29.9
Miscellaneous District Levy	1,039,397	91.2	100,681	8.8
State Property Tax Levy	533,894	63.1	312,833	36.9
Total Levy	\$5,369,406	61.8%	\$3,323,260	38.2%
Less Property Tax Credits	3,103		63,205	
Net Property Taxes Payable	5,366,303		3,260,055	
B. Property Valuation (2013 Assessment)				
Market Valuation	\$258,121,498		\$287,837,297	
Referendum Market Valuation	266,615,637		155,239,094	
Net Tax Capacity (NTC)	3,146,197		2,879,404	
C. Average Local NTC Tax Rate	135.384		96.109	
Avg. Referendum Mkt. Value Tax Rate	0.216		0.157	
III. Major State Taxes				
Individual Income Tax (2013 filed 2014)	\$5,517,869	67.1%	\$2,707,464	32.9%
Sales/Use Tax (Calendar 2014)	2,919,845	64.7	1,590,223	35.3
Motor Vehicle Sales Tax (Calendar 2014)	393,301	52.7	353,068	47.3
Motor Vehicle Registration Tax (Calendar 2014)	363,323	54.5	303,357	45.5
Motor Fuels Tax (Calendar 2014)	417,982	47.4	464,756	52.6
Corporate Income Tax (Calendar 2014)	838,122	71.2	338,935	28.8
State General Property Tax (Payable 2014)	533,894	63.1	312,833	36.9
Total State Taxes	\$10,984,336	64.4%	\$6,070,635	35.6%

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

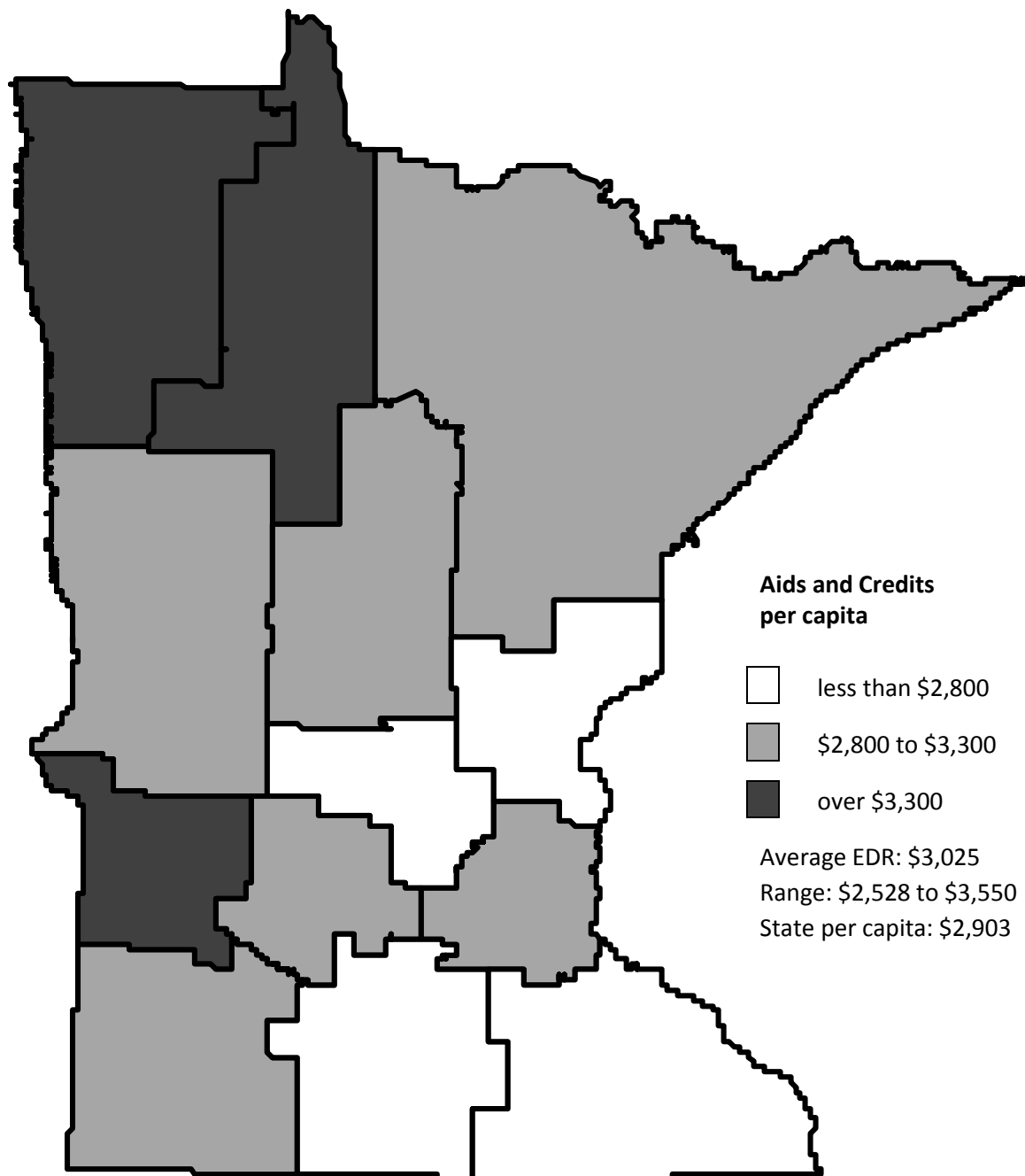
Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. There is a separate table for each region.

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

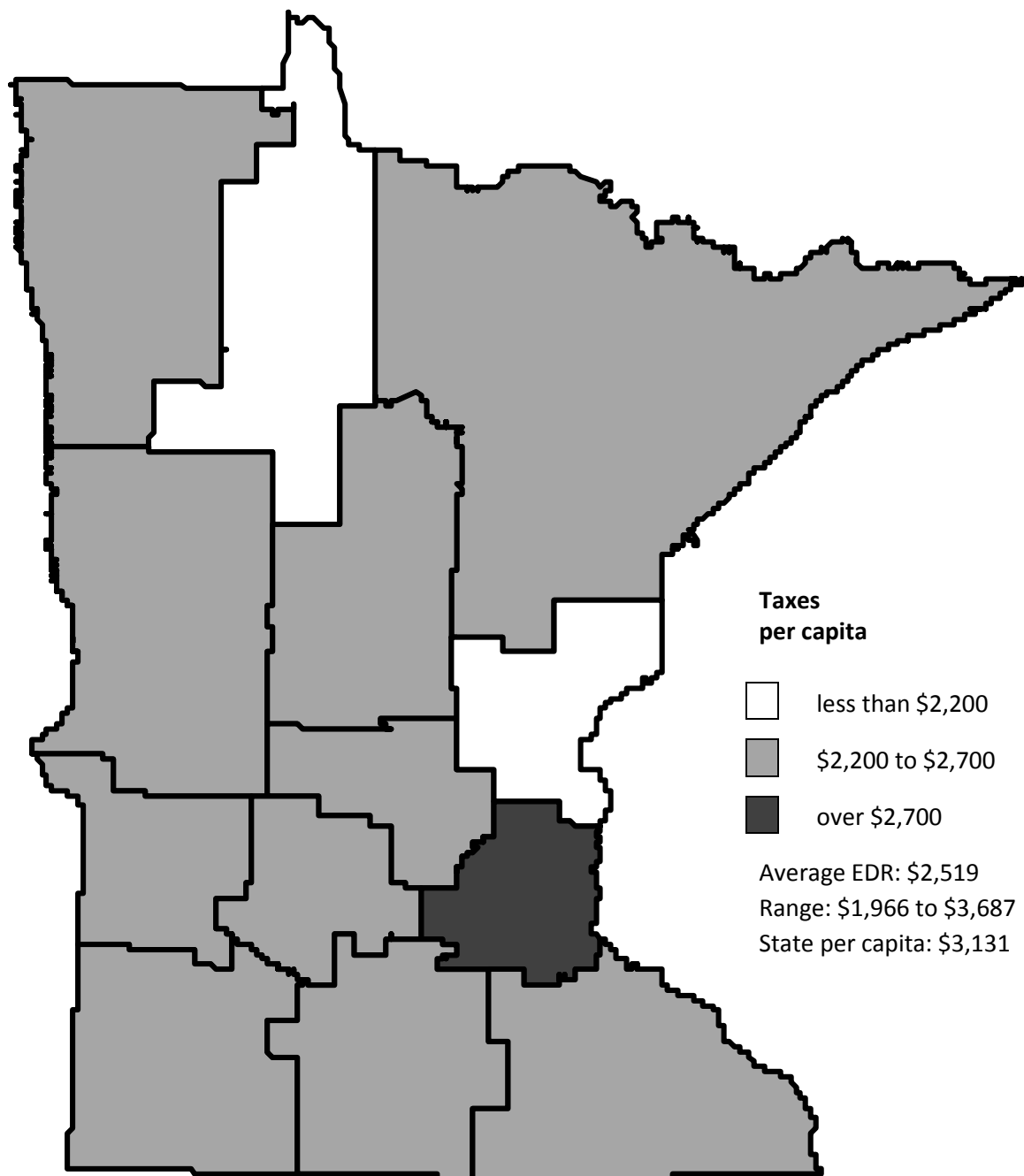
The map of Minnesota on page 4 and table on page 5 show the counties that are located in each of the 13 economic development regions.

2014 population is used to calculate per capita amounts in the tables and maps throughout this report, except for Appendix C and the maps on pages 112 and 113.

Total Aids and Credits (\$15.8 billion), per capita by Economic Development Region

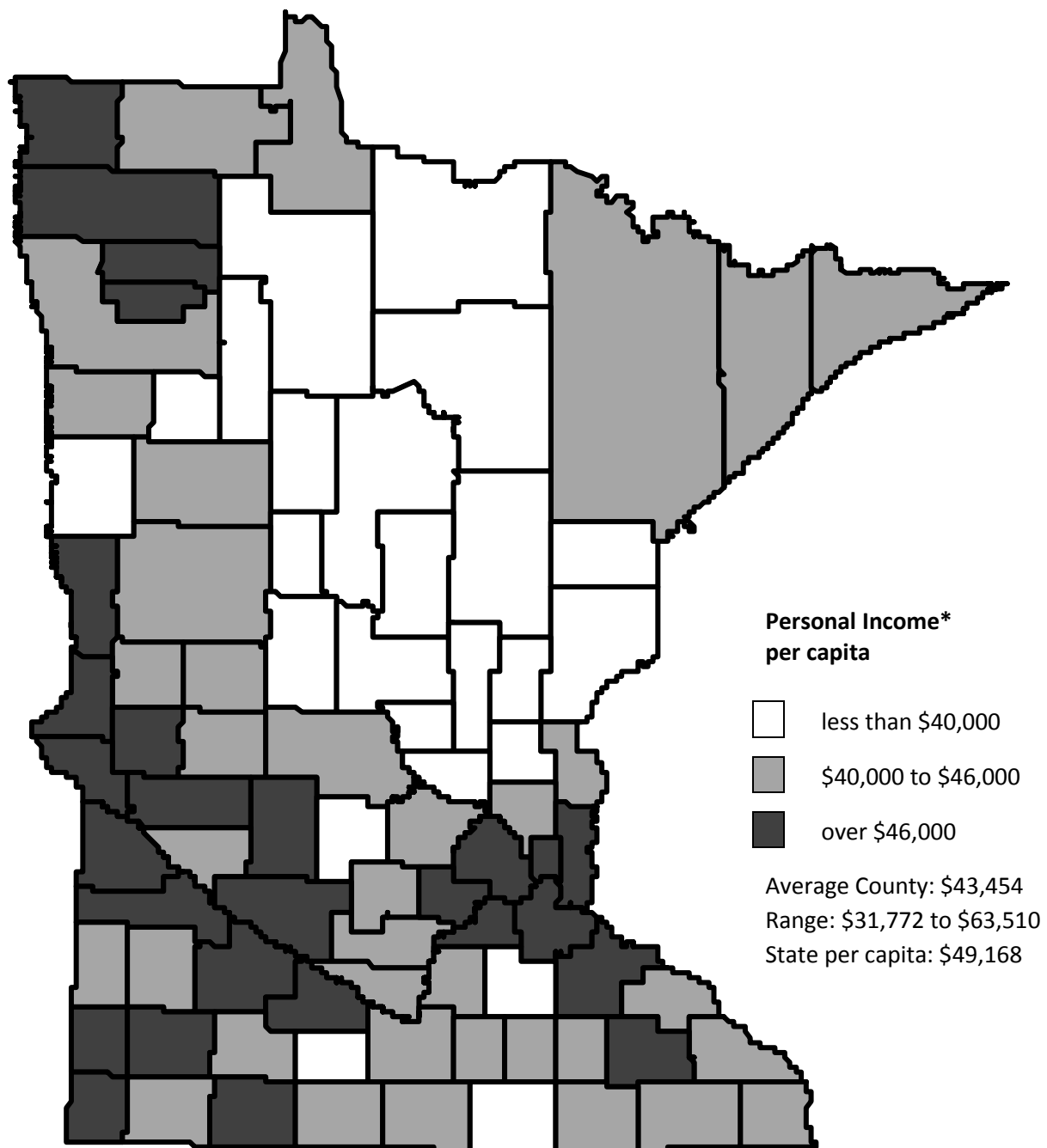


Total Taxes (\$17.1 Billion),* per capita by Economic Development Region



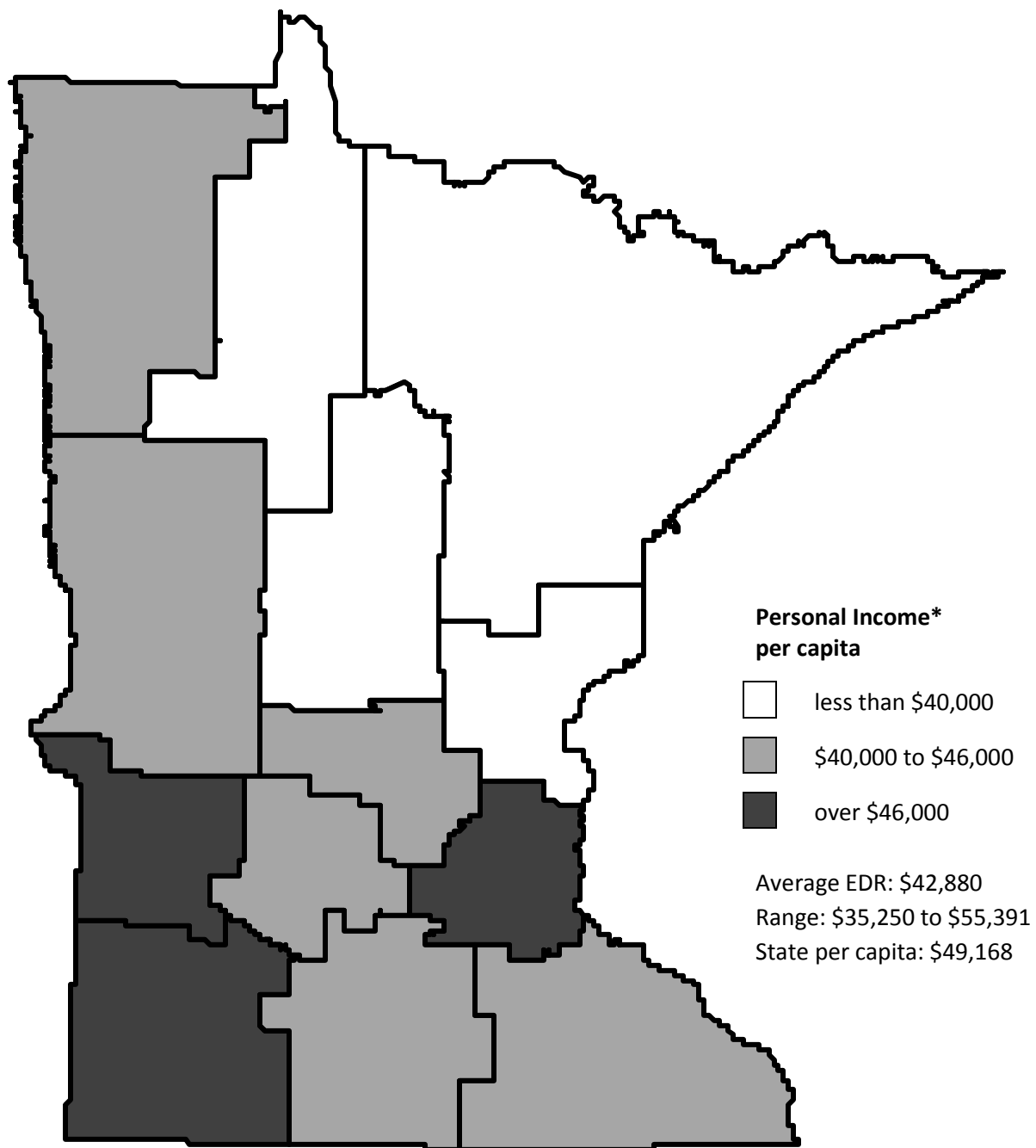
* Total taxes include only the taxes on residents. The \$1.5 billion paid by nonresidents and not allocated to Minnesota counties is excluded.

Personal Income (\$268.1 billion in 2014), per capita by County



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

Personal Income (\$268.1 billion in 2014), per capita by Economic Development Region



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

I. Major State Aids/Credits	NW (1)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2013-2014)	\$132,786	46.1%	\$1,546	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)						
Medical Assistance	64,518	22.4	751	3,925,764	25.9	720
Minnesota Family Investment Program	744	0.3	9	66,159	0.4	12
General Assistance	442	0.2	5	50,927	0.3	9
MinnesotaCare	122	0.0	1	13,248	0.1	2
Social Services	28,060	9.7	327	1,503,071	9.9	276
Miscellaneous	1,674	0.6	19	178,736	1.2	33
Total	95,560	33.2	1,113	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)						
County Aid	30,400	10.6	354	524,850	3.5	96
Municipal Aid	1,826	0.6	21	157,272	1.0	29
Township Aid	4,358	1.5	51	38,992	0.3	7
Total	36,584	12.7	426	721,114	4.8	132
Other Aid (2014)						
Local Government Aid (Calendar 2014)	16,967	5.9	198	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	546	0.2	6	18,019	0.1	3
County Program Aid (Payable 2014)	3,544	1.2	41	205,497	1.4	38
Community Corrections Funding (2014)	1,912	0.7	22	86,347	0.6	16
Total Aids	287,900	100.0	3,352	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	2,677	68.6	31	39,749	59.9	7
Miscellaneous Credits	1,223	31.4	14	26,559	40.1	5
Total Property Tax Credits	3,900	100.0	45	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	2,014	57.4	23	368,426	62.9	68
Regular (Renters)	1,486	42.3	17	215,662	36.8	40
Targeting Refund	10	0.3	0	1,523	0.3	0
Total Property Tax Refunds	3,510	100.0	41	585,611	100.0	107
Total Aids/Credits	\$295,309	100.0%	\$3,439	\$15,829,599	100.0%	\$2,903
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$49,620	41.5%	\$578	\$2,552,230	29.4%	\$468
City/Town Levy	23,125	19.4	269	2,001,899	23.0	367
School District Net Tax Capacity Levy	17,245	14.4	201	1,365,778	15.7	250
School District Referendum Market Value Levy	9,953	8.3	116	785,954	9.0	144
Miscellaneous District Levy	8,217	6.9	96	1,140,078	13.1	209
State Property Tax Levy	11,297	9.5	132	846,726	9.7	155
Total Levy	\$119,456	100.0%	1,391	\$8,692,666	100.0%	1,594
Less Property Tax Credits	3,900		45	66,308		12
Net Property Taxes Payable	115,557		1,346	8,626,358		1,582
B. Property Valuation (2013 Assessment)						
Market Valuation	\$11,806,646		\$137,482	\$545,958,795		\$100,117
Referendum Market Valuation	4,096,104		\$47,697	421,854,732		77,359
Net Tax Capacity (NTC)	110,291		1,284	6,025,601		1,105
C. Average Local NTC Tax Rate	88.816			116.616		
Avg. Referendum Mkt. Value Tax Rate	0.249			0.194		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$114,916	50.6%	\$1,338	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	40,565	17.8	472	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	13,719	6.0	160	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	11,957	5.3	139	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	17,164	7.6	200	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	17,710	7.8	206	1,177,057	6.9	216
State General Property Tax (Payable 2014)	11,297	5.0	132	846,726	5.0	155
Total State Taxes	\$227,328	100.0%	\$2,647	\$17,054,971	100.0%	\$3,128

I. Major State Aids/Credits	HEADWATERS (2)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2013-2014)	\$136,477	46.3%	\$1,614	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)						
Medical Assistance	95,101	32.3	1,124	3,925,764	25.9	720
Minnesota Family Investment Program	2,206	0.7	26	66,159	0.4	12
General Assistance	573	0.2	7	50,927	0.3	9
MinnesotaCare	165	0.1	2	13,248	0.1	2
Social Services	23,881	8.1	282	1,503,071	9.9	276
Miscellaneous	1,918	0.7	23	178,736	1.2	33
Total	123,845	42.0	1,464	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)						
County Aid	18,702	6.3	221	524,850	3.5	96
Municipal Aid	562	0.2	7	157,272	1.0	29
Township Aid	1,308	0.4	15	38,992	0.3	7
Total	20,572	7.0	243	721,114	4.8	132
Other Aid (2014)						
Local Government Aid (Calendar 2014)	5,979	2.0	71	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	253	0.1	3	18,019	0.1	3
County Program Aid (Payable 2014)	5,304	1.8	63	205,497	1.4	38
Community Corrections Funding (2014)	2,157	0.7	26	86,347	0.6	16
Total Aids	294,587	100.0	3,483	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	1,414	99.4	17	39,749	59.9	7
Miscellaneous Credits	9	0.6	0	26,559	40.1	5
Total Property Tax Credits	1,423	100.0	17	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	2,472	57.7	29	368,426	62.9	68
Regular (Renters)	1,805	42.1	21	215,662	36.8	40
Targeting Refund	7	0.2	0	1,523	0.3	0
Total Property Tax Refunds	4,284	100.0	51	585,611	100.0	107
Total Aids/Credits	\$300,294	100.0%	\$3,550	\$15,829,599	100.0%	\$2,903
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$42,215	42.0%	\$499	\$2,552,230	29.4%	\$468
City/Town Levy	19,152	19.1	226	2,001,899	23.0	367
School District Net Tax Capacity Levy	17,389	17.3	206	1,365,778	15.7	250
School District Referendum Market Value Levy	4,977	5.0	59	785,954	9.0	144
Miscellaneous District Levy	2,905	2.9	34	1,140,078	13.1	209
State Property Tax Levy	13,891	13.8	164	846,726	9.7	155
Total Levy	\$100,528	100.0%	1,188	\$8,692,666	100.0%	1,594
Less Property Tax Credits	1,423		17	66,308		12
Net Property Taxes Payable	99,105		1,172	8,626,358		1,582
B. Property Valuation (2013 Assessment)						
Market Valuation	\$7,877,699		\$93,135	\$545,958,795		\$100,117
Referendum Market Valuation	4,847,234		\$57,307	421,854,732		77,359
Net Tax Capacity (NTC)	84,824		1,003	6,025,601		1,105
C. Average Local NTC Tax Rate	96.269			116.616		
Avg. Referendum Mkt. Value Tax Rate	0.103			0.194		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$62,447	35.3%	\$738	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	58,634	33.1	693	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	10,728	6.1	127	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	8,862	5.0	105	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	14,368	8.1	170	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	7,956	4.5	94	1,177,057	6.9	216
State General Property Tax (Payable 2014)	13,891	7.9	164	846,726	5.0	155
Total State Taxes	\$176,885	100.0%	\$2,091	\$17,054,971	100.0%	\$3,128

	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (2013-2014)	\$395,197	40.0%	\$1,209	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)						
Medical Assistance	283,837	28.8	869	3,925,764	25.9	720
Minnesota Family Investment Program	4,132	0.4	13	66,159	0.4	12
General Assistance	3,726	0.4	11	50,927	0.3	9
MinnesotaCare	502	0.1	2	13,248	0.1	2
Social Services	111,397	11.3	341	1,503,071	9.9	276
Miscellaneous	13,975	1.4	43	178,736	1.2	33
Total	417,569	42.3	1,278	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)						
County Aid	56,867	5.8	174	524,850	3.5	96
Municipal Aid	10,049	1.0	31	157,272	1.0	29
Township Aid	1,942	0.2	6	38,992	0.3	7
Total	68,858	7.0	211	721,114	4.8	132
Other Aid (2014)						
Local Government Aid (Calendar 2014)	70,647	7.2	216	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	10,763	1.1	33	18,019	0.1	3
County Program Aid (Payable 2014)	16,767	1.7	51	205,497	1.4	38
Community Corrections Funding (2014)	7,201	0.7	22	86,347	0.6	16
Total Aids	987,002	100.0	3,021	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	1,432	8.5	4	39,749	59.9	7
Miscellaneous Credits	15,428	91.5	47	26,559	40.1	5
Total Property Tax Credits	16,860	100.0	52	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	15,391	61.0	47	368,426	62.9	68
Regular (Renters)	9,503	37.7	29	215,662	36.8	40
Targeting Refund	338	1.3	1	1,523	0.3	0
Total Property Tax Refunds	25,232	100.0	77	585,611	100.0	107
Total Aids/Credits	\$1,029,094	100.0%	\$3,149	\$15,829,599	100.0%	\$2,903
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$187,854	41.9%	\$575	\$2,552,230	29.4%	\$468
City/Town Levy	95,283	21.3	292	2,001,899	23.0	367
School District Net Tax Capacity Levy	69,602	15.5	213	1,365,778	15.7	250
School District Referendum Market Value Levy	20,771	4.6	64	785,954	9.0	144
Miscellaneous District Levy	27,383	6.1	84	1,140,078	13.1	209
State Property Tax Levy	47,409	10.6	145	846,726	9.7	155
Total Levy	\$448,302	100.0%	1,372	\$8,692,666	100.0%	1,594
Less Property Tax Credits	16,860		52	66,308		12
Net Property Taxes Payable	431,442		1,320	8,626,358		1,582
B. Property Valuation (2013 Assessment)						
Market Valuation	\$29,085,852		\$89,013	\$545,958,795		\$100,117
Referendum Market Valuation	21,958,672		\$67,201	421,854,732		77,359
Net Tax Capacity (NTC)	327,281		1,002	6,025,601		1,105
C. Average Local NTC Tax Rate						
Avg. Referendum Mkt. Value Tax Rate	115.307			116.616		
	0.107			0.194		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$312,194	38.5%	\$955	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	267,435	33.0	818	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	45,328	5.6	139	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	38,817	4.8	119	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	58,421	7.2	179	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	41,307	5.1	126	1,177,057	6.9	216
State General Property Tax (Payable 2014)	47,409	5.8	145	846,726	5.0	155
Total State Taxes	\$810,911	100.0%	\$2,482	\$17,054,971	100.0%	\$3,128

I. Major State Aids/Credits	W CENTRAL (4)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2013-2014)	\$299,874	47.7%	\$1,330	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)						
Medical Assistance	163,496	26.0	725	3,925,764	25.9	720
Minnesota Family Investment Program	1,946	0.3	9	66,159	0.4	12
General Assistance	1,488	0.2	7	50,927	0.3	9
MinnesotaCare	365	0.1	2	13,248	0.1	2
Social Services	64,701	10.3	287	1,503,071	9.9	276
Miscellaneous	5,324	0.8	24	178,736	1.2	33
Total	237,319	37.7	1,052	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)						
County Aid	40,941	6.5	182	524,850	3.5	96
Municipal Aid	4,444	0.7	20	157,272	1.0	29
Township Aid	4,917	0.8	22	38,992	0.3	7
Total	50,302	8.0	223	721,114	4.8	132
Other Aid (2014)						
Local Government Aid (Calendar 2014)	27,998	4.5	124	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	317	0.1	1	18,019	0.1	3
County Program Aid (Payable 2014)	8,901	1.4	39	205,497	1.4	38
Community Corrections Funding (2014)	4,047	0.6	18	86,347	0.6	16
Total Aids	628,759	100.0	2,788	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	4,275	36.5	19	39,749	59.9	7
Miscellaneous Credits	7,448	63.5	33	26,559	40.1	5
Total Property Tax Credits	11,723	100.0	52	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	9,011	60.9	40	368,426	62.9	68
Regular (Renters)	5,758	38.9	26	215,662	36.8	40
Targeting Refund	39	0.3	0	1,523	0.3	0
Total Property Tax Refunds	14,808	100.0	66	585,611	100.0	107
Total Aids/Credits	\$655,290	100.0%	\$2,906	\$15,829,599	100.0%	\$2,903
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$135,807	42.6%	\$602	\$2,552,230	29.4%	\$468
City/Town Levy	65,820	20.7	292	2,001,899	23.0	367
School District Net Tax Capacity Levy	52,036	16.3	231	1,365,778	15.7	250
School District Referendum Market Value Levy	22,184	7.0	98	785,954	9.0	144
Miscellaneous District Levy	12,668	4.0	56	1,140,078	13.1	209
State Property Tax Levy	30,088	9.4	133	846,726	9.7	155
Total Levy	\$318,603	100.0%	1,413	\$8,692,666	100.0%	1,594
Less Property Tax Credits	11,723		52	66,308		12
Net Property Taxes Payable	306,880		1,361	8,626,358		1,582
B. Property Valuation (2013 Assessment)						
Market Valuation	\$31,302,577		\$138,811	\$545,958,795		\$100,117
Referendum Market Valuation	14,725,773		\$65,301	421,854,732		77,359
Net Tax Capacity (NTC)	305,088		1,353	6,025,601		1,105
C. Average Local NTC Tax Rate	87.279			116.616		
Avg. Referendum Mkt. Value Tax Rate	0.151			0.194		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$245,266	43.4%	\$1,088	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	152,028	26.9	674	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	32,515	5.8	144	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	27,946	4.9	124	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	48,474	8.6	215	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	28,863	5.1	128	1,177,057	6.9	216
State General Property Tax (Payable 2014)	30,088	5.3	133	846,726	5.0	155
Total State Taxes	\$565,179	100.0%	\$2,506	\$17,054,971	100.0%	\$3,128

I. Major State Aids/Credits	FIVE (5)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2013-2014)	\$226,540	47.1%	\$1,391	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)						
Medical Assistance	148,389	30.8	911	3,925,764	25.9	720
Minnesota Family Investment Program	1,684	0.4	10	66,159	0.4	12
General Assistance	818	0.2	5	50,927	0.3	9
MinnesotaCare	273	0.1	2	13,248	0.1	2
Social Services	45,104	9.4	277	1,503,071	9.9	276
Miscellaneous	4,077	0.8	25	178,736	1.2	33
Total	200,346	41.7	1,230	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)						
County Aid	24,970	5.2	153	524,850	3.5	96
Municipal Aid	1,681	0.3	10	157,272	1.0	29
Township Aid	2,596	0.5	16	38,992	0.3	7
Total	29,247	6.1	180	721,114	4.8	132
Other Aid (2014)						
Local Government Aid (Calendar 2014)	15,065	3.1	93	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	362	0.1	2	18,019	0.1	3
County Program Aid (Payable 2014)	6,611	1.4	41	205,497	1.4	38
Community Corrections Funding (2014)	2,833	0.6	17	86,347	0.6	16
Total Aids	481,004	100.0	2,954	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	3,393	74.4	21	39,749	59.9	7
Miscellaneous Credits	1,166	25.6	7	26,559	40.1	5
Total Property Tax Credits	4,559	100.0	28	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	7,050	62.8	43	368,426	62.9	68
Regular (Renters)	4,148	36.9	25	215,662	36.8	40
Targeting Refund	36	0.3	0	1,523	0.3	0
Total Property Tax Refunds	11,234	100.0	69	585,611	100.0	107
Total Aids/Credits	\$496,797	100.0%	\$3,051	\$15,829,599	100.0%	\$2,903
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$90,719	39.3%	\$557	\$2,552,230	29.4%	\$468
City/Town Levy	55,191	23.9	339	2,001,899	23.0	367
School District Net Tax Capacity Levy	37,887	16.4	233	1,365,778	15.7	250
School District Referendum Market Value Levy	11,780	5.1	72	785,954	9.0	144
Miscellaneous District Levy	4,449	1.9	27	1,140,078	13.1	209
State Property Tax Levy	30,716	13.3	189	846,726	9.7	155
Total Levy	\$230,743	100.0%	1,417	\$8,692,666	100.0%	1,594
Less Property Tax Credits	4,559		28	66,308		12
Net Property Taxes Payable	226,184		1,389	8,626,358		1,582
B. Property Valuation (2013 Assessment)						
Market Valuation	\$21,152,546		\$129,903	\$545,958,795		\$100,117
Referendum Market Valuation	11,400,256		\$70,012	421,854,732		77,359
Net Tax Capacity (NTC)	218,974		1,345	6,025,601		1,105
C. Average Local NTC Tax Rate	85.954			116.616		
Avg. Referendum Mkt. Value Tax Rate	0.104			0.194		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$136,210	37.1%	\$836	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	108,083	29.4	664	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	23,687	6.4	145	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	19,339	5.3	119	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	33,617	9.1	206	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	15,906	4.3	98	1,177,057	6.9	216
State General Property Tax (Payable 2014)	30,716	8.4	189	846,726	5.0	155
Total State Taxes	\$367,559	100.0%	\$2,257	\$17,054,971	100.0%	\$3,128

I. Major State Aids/Credits	SIX EAST (6E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2013-2014)	\$164,250	50.3%	\$1,411	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)						
Medical Assistance	78,739	24.1	677	3,925,764	25.9	720
Minnesota Family Investment Program	1,081	0.3	9	66,159	0.4	12
General Assistance	548	0.2	5	50,927	0.3	9
MinnesotaCare	138	0.0	1	13,248	0.1	2
Social Services	30,902	9.5	266	1,503,071	9.9	276
Miscellaneous	2,068	0.6	18	178,736	1.2	33
Total	113,476	34.8	975	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)						
County Aid	19,470	6.0	167	524,850	3.5	96
Municipal Aid	2,210	0.7	19	157,272	1.0	29
Township Aid	2,241	0.7	19	38,992	0.3	7
Total	23,921	7.3	206	721,114	4.8	132
Other Aid (2014)						
Local Government Aid (Calendar 2014)	17,456	5.3	150	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	354	0.1	3	18,019	0.1	3
County Program Aid (Payable 2014)	4,793	1.5	41	205,497	1.4	38
Community Corrections Funding (2014)	2,096	0.6	18	86,347	0.6	16
Total Aids	326,346	100.0	2,804	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	2,267	99.7	19	39,749	59.9	7
Miscellaneous Credits	7	0.3	0	26,559	40.1	5
Total Property Tax Credits	2,274	100.0	20	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	5,112	60.4	44	368,426	62.9	68
Regular (Renters)	3,338	39.4	29	215,662	36.8	40
Targeting Refund	14	0.2	0	1,523	0.3	0
Total Property Tax Refunds	8,464	100.0	73	585,611	100.0	107
Total Aids/Credits	\$337,084	100.0%	\$2,896	\$15,829,599	100.0%	\$2,903
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$72,880	45.4%	\$626	\$2,552,230	29.4%	\$468
City/Town Levy	40,064	25.0	344	2,001,899	23.0	367
School District Net Tax Capacity Levy	19,307	12.0	166	1,365,778	15.7	250
School District Referendum Market Value Levy	12,060	7.5	104	785,954	9.0	144
Miscellaneous District Levy	3,122	1.9	27	1,140,078	13.1	209
State Property Tax Levy	12,936	8.1	111	846,726	9.7	155
Total Levy	\$160,369	100.0%	1,378	\$8,692,666	100.0%	1,594
Less Property Tax Credits	2,274		20	66,308		12
Net Property Taxes Payable	158,095		1,358	8,626,358		1,582
B. Property Valuation (2013 Assessment)						
Market Valuation	\$17,040,600		\$146,411	\$545,958,795		\$100,117
Referendum Market Valuation	6,994,184		\$60,093	421,854,732		77,359
Net Tax Capacity (NTC)	159,594		1,371	6,025,601		1,105
C. Average Local NTC Tax Rate	84.824			116.616		
Avg. Referendum Mkt. Value Tax Rate	0.172			0.194		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$135,037	45.6%	\$1,160	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	74,855	25.3	643	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	17,685	6.0	152	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	15,313	5.2	132	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	20,606	7.0	177	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	19,930	6.7	171	1,177,057	6.9	216
State General Property Tax (Payable 2014)	12,936	4.4	111	846,726	5.0	155
Total State Taxes	\$296,361	100.0%	\$2,546	\$17,054,971	100.0%	\$3,128

I. Major State Aids/Credits	MN VALLEY (6W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2013-2014)	\$65,740	43.4%	\$1,502	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)						
Medical Assistance	38,571	25.5	881	3,925,764	25.9	720
Minnesota Family Investment Program	315	0.2	7	66,159	0.4	12
General Assistance	169	0.1	4	50,927	0.3	9
MinnesotaCare	71	0.0	2	13,248	0.1	2
Social Services	15,591	10.3	356	1,503,071	9.9	276
Miscellaneous	869	0.6	20	178,736	1.2	33
Total	55,586	36.7	1,270	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)						
County Aid	14,853	9.8	339	524,850	3.5	96
Municipal Aid	241	0.2	6	157,272	1.0	29
Township Aid	2,939	1.9	67	38,992	0.3	7
Total	18,033	11.9	412	721,114	4.8	132
Other Aid (2014)						
Local Government Aid (Calendar 2014)	9,890	6.5	226	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	527	0.3	12	18,019	0.1	3
County Program Aid (Payable 2014)	987	0.7	23	205,497	1.4	38
Community Corrections Funding (2014)	782	0.5	18	86,347	0.6	16
Total Aids	151,544	100.0	3,463	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	1,627	100.0	37	39,749	59.9	7
Miscellaneous Credits	0	0.0	0	26,559	40.1	5
Total Property Tax Credits	1,627	100.0	37	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	741	47.8	17	368,426	62.9	68
Regular (Renters)	806	52.0	18	215,662	36.8	40
Targeting Refund	2	0.1	0	1,523	0.3	0
Total Property Tax Refunds	1,549	100.0	35	585,611	100.0	107
Total Aids/Credits	\$154,720	100.0%	\$3,536	\$15,829,599	100.0%	\$2,903
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$35,867	47.7%	\$820	\$2,552,230	29.4%	\$468
City/Town Levy	18,353	24.4	419	2,001,899	23.0	367
School District Net Tax Capacity Levy	9,524	12.7	218	1,365,778	15.7	250
School District Referendum Market Value Levy	4,997	6.6	114	785,954	9.0	144
Miscellaneous District Levy	1,997	2.7	46	1,140,078	13.1	209
State Property Tax Levy	4,533	6.0	104	846,726	9.7	155
Total Levy	\$75,271	100.0%	1,720	\$8,692,666	100.0%	1,594
Less Property Tax Credits	1,627		37	66,308		12
Net Property Taxes Payable	73,644		1,683	8,626,358		1,582
B. Property Valuation (2013 Assessment)						
Market Valuation	\$11,787,767		\$269,385	\$545,958,795		\$100,117
Referendum Market Valuation	1,971,442		\$45,053	421,854,732		77,359
Net Tax Capacity (NTC)	101,476		2,319	6,025,601		1,105
C. Average Local NTC Tax Rate	64.505			116.616		
Avg. Referendum Mkt. Value Tax Rate	0.268			0.194		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$53,207	48.6%	\$1,216	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	20,478	18.7	468	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	7,417	6.8	170	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	6,576	6.0	150	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	9,406	8.6	215	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	7,804	7.1	178	1,177,057	6.9	216
State General Property Tax (Payable 2014)	4,533	4.1	104	846,726	5.0	155
Total State Taxes	\$109,422	100.0%	\$2,501	\$17,054,971	100.0%	\$3,128

I. Major State Aids/Credits	E CENTRAL (7E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2013-2014)	\$212,177	50.6%	\$1,297	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)						
Medical Assistance	112,567	26.9	688	3,925,764	25.9	720
Minnesota Family Investment Program	1,061	0.3	6	66,159	0.4	12
General Assistance	925	0.2	6	50,927	0.3	9
MinnesotaCare	257	0.1	2	13,248	0.1	2
Social Services	39,352	9.4	241	1,503,071	9.9	276
Miscellaneous	3,058	0.7	19	178,736	1.2	33
Total	157,220	37.5	961	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)						
County Aid	23,936	5.7	146	524,850	3.5	96
Municipal Aid	1,759	0.4	11	157,272	1.0	29
Township Aid	1,395	0.3	9	38,992	0.3	7
Total	27,090	6.5	166	721,114	4.8	132
Other Aid (2014)						
Local Government Aid (Calendar 2014)	10,001	2.4	61	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	146	0.0	1	18,019	0.1	3
County Program Aid (Payable 2014)	8,703	2.1	53	205,497	1.4	38
Community Corrections Funding (2014)	3,690	0.9	23	86,347	0.6	16
Total Aids	419,027	100.0	2,562	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	3,106	99.3	19	39,749	59.9	7
Miscellaneous Credits	23	0.7	0	26,559	40.1	5
Total Property Tax Credits	3,129	100.0	19	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	11,840	74.7	72	368,426	62.9	68
Regular (Renters)	3,899	24.6	24	215,662	36.8	40
Targeting Refund	113	0.7	1	1,523	0.3	0
Total Property Tax Refunds	15,852	100.0	97	585,611	100.0	107
Total Aids/Credits	\$438,008	100.0%	\$2,678	\$15,829,599	100.0%	\$2,903
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$87,713	45.3%	\$536	\$2,552,230	29.4%	\$468
City/Town Levy	44,310	22.9	271	2,001,899	23.0	367
School District Net Tax Capacity Levy	34,938	18.1	214	1,365,778	15.7	250
School District Referendum Market Value Levy	10,235	5.3	63	785,954	9.0	144
Miscellaneous District Levy	4,123	2.1	25	1,140,078	13.1	209
State Property Tax Levy	12,202	6.3	75	846,726	9.7	155
Total Levy	\$193,520	100.0%	1,183	\$8,692,666	100.0%	1,594
Less Property Tax Credits	3,129		19	66,308		12
Net Property Taxes Payable	190,391		1,164	8,626,358		1,582
B. Property Valuation (2013 Assessment)						
Market Valuation	\$11,170,071		\$68,296	\$545,958,795		\$100,117
Referendum Market Valuation	9,070,111		\$55,456	421,854,732		77,359
Net Tax Capacity (NTC)	115,090		704	6,025,601		1,105
C. Average Local NTC Tax Rate	148.368			116.616		
Avg. Referendum Mkt. Value Tax Rate	0.116			0.194		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$150,849	46.9%	\$922	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	69,327	21.6	424	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	23,422	7.3	143	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	18,963	5.9	116	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	34,835	10.8	213	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	11,984	3.7	73	1,177,057	6.9	216
State General Property Tax (Payable 2014)	12,202	3.8	75	846,726	5.0	155
Total State Taxes	\$321,582	100.0%	\$1,966	\$17,054,971	100.0%	\$3,128

I. Major State Aids/Credits	CENTRAL MN (7W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2013-2014)	\$602,281	60.0%	\$1,455	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)						
Medical Assistance	213,765	21.3	516	3,925,764	25.9	720
Minnesota Family Investment Program	3,455	0.3	8	66,159	0.4	12
General Assistance	1,835	0.2	4	50,927	0.3	9
MinnesotaCare	595	0.1	1	13,248	0.1	2
Social Services	81,227	8.1	196	1,503,071	9.9	276
Miscellaneous	7,806	0.8	19	178,736	1.2	33
Total	308,684	30.7	746	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)						
County Aid	30,189	3.0	73	524,850	3.5	96
Municipal Aid	9,616	1.0	23	157,272	1.0	29
Township Aid	1,702	0.2	4	38,992	0.3	7
Total	41,507	4.1	100	721,114	4.8	132
Other Aid (2014)						
Local Government Aid (Calendar 2014)	27,381	2.7	66	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	158	0.0	0	18,019	0.1	3
County Program Aid (Payable 2014)	18,470	1.8	45	205,497	1.4	38
Community Corrections Funding (2014)	5,734	0.6	14	86,347	0.6	16
Total Aids	1,004,215	100.0	2,426	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	3,608	97.8	9	39,749	59.9	7
Miscellaneous Credits	80	2.2	0	26,559	40.1	5
Total Property Tax Credits	3,688	100.0	9	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	25,588	66.2	62	368,426	62.9	68
Regular (Renters)	12,998	33.6	31	215,662	36.8	40
Targeting Refund	52	0.1	0	1,523	0.3	0
Total Property Tax Refunds	38,638	100.0	93	585,611	100.0	107
Total Aids/Credits	\$1,046,541	100.0%	\$2,528	\$15,829,599	100.0%	\$2,903
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$180,029	33.9%	\$435	\$2,552,230	29.4%	\$468
City/Town Levy	133,905	25.2	323	2,001,899	23.0	367
School District Net Tax Capacity Levy	110,937	20.9	268	1,365,778	15.7	250
School District Referendum Market Value Levy	38,486	7.2	93	785,954	9.0	144
Miscellaneous District Levy	16,147	3.0	39	1,140,078	13.1	209
State Property Tax Levy	52,079	9.8	126	846,726	9.7	155
Total Levy	\$531,583	100.0%	1,284	\$8,692,666	100.0%	1,594
Less Property Tax Credits	3,688		9	66,308		12
Net Property Taxes Payable	527,895		1,275	8,626,358		1,582
B. Property Valuation (2013 Assessment)						
Market Valuation	\$30,859,985		\$74,539	\$545,958,795		\$100,117
Referendum Market Valuation	27,375,891		\$66,123	421,854,732		77,359
Net Tax Capacity (NTC)	348,787		842	6,025,601		1,105
C. Average Local NTC Tax Rate	125.457			116.616		
Avg. Referendum Mkt. Value Tax Rate	0.153			0.194		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$497,821	47.2%	\$1,202	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	271,833	25.8	657	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	57,598	5.5	139	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	50,675	4.8	122	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	72,331	6.9	175	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	51,446	4.9	124	1,177,057	6.9	216
State General Property Tax (Payable 2014)	52,079	4.9	126	846,726	5.0	155
Total State Taxes	\$1,053,783	100.0%	\$2,545	\$17,054,971	100.0%	\$3,128

I. Major State Aids/Credits	SOUTHWEST (8)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2013-2014)	\$181,225	48.1%	\$1,537	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)						
Medical Assistance	83,857	22.3	711	3,925,764	25.9	720
Minnesota Family Investment Program	943	0.3	8	66,159	0.4	12
General Assistance	537	0.1	5	50,927	0.3	9
MinnesotaCare	234	0.1	2	13,248	0.1	2
Social Services	36,550	9.7	310	1,503,071	9.9	276
Miscellaneous	2,492	0.7	21	178,736	1.2	33
Total	124,613	33.1	1,057	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)						
County Aid	33,344	8.9	283	524,850	3.5	96
Municipal Aid	1,452	0.4	12	157,272	1.0	29
Township Aid	5,664	1.5	48	38,992	0.3	7
Total	40,459	10.7	343	721,114	4.8	132
Other Aid (2014)						
Local Government Aid (Calendar 2014)	24,186	6.4	205	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	798	0.2	7	18,019	0.1	3
County Program Aid (Payable 2014)	3,008	0.8	26	205,497	1.4	38
Community Corrections Funding (2014)	2,345	0.6	20	86,347	0.6	16
Total Aids	376,634	100.0	3,193	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	3,564	100.0	30	39,749	59.9	7
Miscellaneous Credits	0	0.0	0	26,559	40.1	5
Total Property Tax Credits	3,564	100.0	30	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	2,111	47.4	18	368,426	62.9	68
Regular (Renters)	2,340	52.5	20	215,662	36.8	40
Targeting Refund	7	0.2	0	1,523	0.3	0
Total Property Tax Refunds	4,458	100.0	38	585,611	100.0	107
Total Aids/Credits	\$384,655	100.0%	\$3,261	\$15,829,599	100.0%	\$2,903
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$72,803	42.4%	\$617	\$2,552,230	29.4%	\$468
City/Town Levy	40,653	23.7	345	2,001,899	23.0	367
School District Net Tax Capacity Levy	26,532	15.5	225	1,365,778	15.7	250
School District Referendum Market Value Levy	14,773	8.6	125	785,954	9.0	144
Miscellaneous District Levy	2,698	1.6	23	1,140,078	13.1	209
State Property Tax Levy	14,161	8.3	120	846,726	9.7	155
Total Levy	\$171,619	100.0%	1,455	\$8,692,666	100.0%	1,594
Less Property Tax Credits	3,564		30	66,308		12
Net Property Taxes Payable	168,055		1,425	8,626,358		1,582
B. Property Valuation (2013 Assessment)						
Market Valuation	\$30,246,921		\$256,447	\$545,958,795		\$100,117
Referendum Market Valuation	5,730,481		\$48,586	421,854,732		77,359
Net Tax Capacity (NTC)	269,929		2,289	6,025,601		1,105
C. Average Local NTC Tax Rate	52.776			116.616		
Avg. Referendum Mkt. Value Tax Rate	0.262			0.194		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$129,304	43.2%	\$1,096	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	68,584	22.9	581	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	18,735	6.3	159	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	16,447	5.5	139	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	26,258	8.8	223	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	25,514	8.5	216	1,177,057	6.9	216
State General Property Tax (Payable 2014)	14,161	4.7	120	846,726	5.0	155
Total State Taxes	\$299,004	100.0%	\$2,535	\$17,054,971	100.0%	\$3,128

I. Major State Aids/Credits	NINE (9)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2013-2014)	\$287,047	47.1%	\$1,239	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)						
Medical Assistance	141,101	23.2	609	3,925,764	25.9	720
Minnesota Family Investment Program	1,602	0.3	7	66,159	0.4	12
General Assistance	1,180	0.2	5	50,927	0.3	9
MinnesotaCare	292	0.0	1	13,248	0.1	2
Social Services	68,065	11.2	294	1,503,071	9.9	276
Miscellaneous	4,591	0.8	20	178,736	1.2	33
Total	216,830	35.6	936	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)						
County Aid	40,312	6.6	174	524,850	3.5	96
Municipal Aid	4,819	0.8	21	157,272	1.0	29
Township Aid	3,545	0.6	15	38,992	0.3	7
Total	48,676	8.0	210	721,114	4.8	132
Other Aid (2014)						
Local Government Aid (Calendar 2014)	43,221	7.1	187	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	836	0.1	4	18,019	0.1	3
County Program Aid (Payable 2014)	8,408	1.4	36	205,497	1.4	38
Community Corrections Funding (2014)	4,250	0.7	18	86,347	0.6	16
Total Aids	609,267	100.0	2,630	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	3,965	97.0	17	39,749	59.9	7
Miscellaneous Credits	122	3.0	1	26,559	40.1	5
Total Property Tax Credits	4,087	100.0	18	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	8,446	56.8	36	368,426	62.9	68
Regular (Renters)	6,406	43.1	28	215,662	36.8	40
Targeting Refund	17	0.1	0	1,523	0.3	0
Total Property Tax Refunds	14,869	100.0	64	585,611	100.0	107
Total Aids/Credits	\$628,222	100.0%	\$2,712	\$15,829,599	100.0%	\$2,903
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$126,395	40.5%	\$546	\$2,552,230	29.4%	\$468
City/Town Levy	80,717	25.8	348	2,001,899	23.0	367
School District Net Tax Capacity Levy	48,470	15.5	209	1,365,778	15.7	250
School District Referendum Market Value Levy	26,290	8.4	113	785,954	9.0	144
Miscellaneous District Levy	4,677	1.5	20	1,140,078	13.1	209
State Property Tax Levy	25,718	8.2	111	846,726	9.7	155
Total Levy	\$312,266	100.0%	1,348	\$8,692,666	100.0%	1,594
Less Property Tax Credits	4,087		18	66,308		12
Net Property Taxes Payable	308,180		1,330	8,626,358		1,582
B. Property Valuation (2013 Assessment)						
Market Valuation	\$34,145,349		\$147,378	\$545,958,795		\$100,117
Referendum Market Valuation	13,599,720		\$58,699	421,854,732		77,359
Net Tax Capacity (NTC)	319,436		1,379	6,025,601		1,105
C. Average Local NTC Tax Rate	81.385			116.616		
Avg. Referendum Mkt. Value Tax Rate	0.195			0.194		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$251,363	44.6%	\$1,085	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	145,073	25.7	626	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	33,183	5.9	143	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	28,796	5.1	124	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	40,414	7.2	174	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	39,378	7.0	170	1,177,057	6.9	216
State General Property Tax (Payable 2014)	25,718	4.6	111	846,726	5.0	155
Total State Taxes	\$563,925	100.0%	\$2,434	\$17,054,971	100.0%	\$3,128

I. Major State Aids/Credits	SE MN (10)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2013-2014)	\$687,962	52.8%	\$1,373	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)						
Medical Assistance	277,946	21.3	555	3,925,764	25.9	720
Minnesota Family Investment Program	4,295	0.3	9	66,159	0.4	12
General Assistance	2,216	0.2	4	50,927	0.3	9
MinnesotaCare	927	0.1	2	13,248	0.1	2
Social Services	140,501	10.8	280	1,503,071	9.9	276
Miscellaneous	11,113	0.9	22	178,736	1.2	33
Total	436,998	33.5	872	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)						
County Aid	62,201	4.8	124	524,850	3.5	96
Municipal Aid	12,642	1.0	25	157,272	1.0	29
Township Aid	5,488	0.4	11	38,992	0.3	7
Total	80,331	6.2	160	721,114	4.8	132
Other Aid (2014)						
Local Government Aid (Calendar 2014)	66,481	5.1	133	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	1,596	0.1	3	18,019	0.1	3
County Program Aid (Payable 2014)	21,873	1.7	44	205,497	1.4	38
Community Corrections Funding (2014)	7,605	0.6	15	86,347	0.6	16
Total Aids	1,302,846	100.0	2,601	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	6,312	99.1	13	39,749	59.9	7
Miscellaneous Credits	60	0.9	0	26,559	40.1	5
Total Property Tax Credits	6,372	100.0	13	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	23,348	60.8	47	368,426	62.9	68
Regular (Renters)	14,999	39.0	30	215,662	36.8	40
Targeting Refund	75	0.2	0	1,523	0.3	0
Total Property Tax Refunds	38,422	100.0	77	585,611	100.0	107
Total Aids/Credits	\$1,347,640	100.0%	\$2,690	\$15,829,599	100.0%	\$2,903
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$245,049	37.1%	\$489	\$2,552,230	29.4%	\$468
City/Town Levy	180,680	27.3	361	2,001,899	23.0	367
School District Net Tax Capacity Levy	106,773	16.2	213	1,365,778	15.7	250
School District Referendum Market Value Levy	58,398	8.8	117	785,954	9.0	144
Miscellaneous District Levy	12,297	1.9	25	1,140,078	13.1	209
State Property Tax Levy	57,802	8.7	115	846,726	9.7	155
Total Levy	\$660,999	100.0%	1,319	\$8,692,666	100.0%	1,594
Less Property Tax Credits	6,372		13	66,308		12
Net Property Taxes Payable	654,627		1,307	8,626,358		1,582
B. Property Valuation (2013 Assessment)						
Market Valuation	\$51,361,284		\$102,524	\$545,958,795		\$100,117
Referendum Market Valuation	33,469,227		\$66,809	421,854,732		77,359
Net Tax Capacity (NTC)	518,633		1,035	6,025,601		1,105
C. Average Local NTC Tax Rate	104.943			116.616		
Avg. Referendum Mkt. Value Tax Rate	0.176			0.194		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$618,848	48.4%	\$1,235	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	313,327	24.5	625	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	69,051	5.4	138	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	59,666	4.7	119	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	88,864	6.9	177	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	71,138	5.6	142	1,177,057	6.9	216
State General Property Tax (Payable 2014)	57,802	4.5	115	846,726	5.0	155
Total State Taxes	\$1,278,697	100.0%	\$2,552	\$17,054,971	100.0%	\$3,128

I. Major State Aids/Credits	METRO (11)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2013-2014)	\$4,509,644	54.3%	\$1,514	\$7,901,200	52.1%	\$1,449
Human Services Aid (Calendar 2014)						
Medical Assistance	2,223,879	26.8	746	3,925,764	25.9	720
Minnesota Family Investment Program	42,694	0.5	14	66,159	0.4	12
General Assistance	36,470	0.4	12	50,927	0.3	9
MinnesotaCare	9,162	0.1	3	13,248	0.1	2
Social Services	817,739	9.8	274	1,503,071	9.9	276
Miscellaneous	119,770	1.4	40	178,736	1.2	33
Total	3,249,714	39.1	1,091	5,737,905	37.8	1,052
Highway Aid (Calendar 2014)						
County Aid	128,665	1.5	43	524,850	3.5	96
Municipal Aid	105,970	1.3	36	157,272	1.0	29
Township Aid	898	0.0	0	38,992	0.3	7
Total	235,532	2.8	79	721,114	4.8	132
Other Aid (2014)						
Local Government Aid (Calendar 2014)	172,326	2.1	58	507,598	3.3	93
Disparity Reduction Aid (Calendar 2014)	1,365	0.0	0	18,019	0.1	3
County Program Aid (Payable 2014)	98,128	1.2	33	205,497	1.4	38
Community Corrections Funding (2014)	41,695	0.5	14	86,347	0.6	16
Total Aids	8,308,406	100.0	2,789	15,177,681	100.0	2,783
B. Property Tax Credits (Payable 2014)						
Agricultural Market Value Credit	2,109	68.0	1	39,749	59.9	7
Miscellaneous Credits	994	32.0	0	26,559	40.1	5
Total Property Tax Credits	3,103	100.0	1	66,308	100.0	12
C. Property Tax Refunds (13 filed 14)						
Regular (Homeowners)	255,300	63.1	86	368,426	62.9	68
Regular (Renters)	148,176	36.7	50	215,662	36.8	40
Targeting Refund	814	0.2	0	1,523	0.3	0
Total Property Tax Refunds	404,290	100.0	136	585,611	100.0	107
Total Aids/Credits	\$8,715,798	100.0%	\$2,925	\$15,829,599	100.0%	\$2,903
II. Property Tax Data						
A. Property Tax Levy (Payable 2014)						
County Levy	\$1,225,279	22.8%	\$411	\$2,552,230	29.4%	\$468
City/Town Levy	1,204,647	22.4	404	2,001,899	23.0	367
School District Net Tax Capacity Levy	815,140	15.2	274	1,365,778	15.7	250
School District Referendum Market Value Levy	551,050	10.3	185	785,954	9.0	144
Miscellaneous District Levy	1,039,397	19.4	349	1,140,078	13.1	209
State Property Tax Levy	533,894	9.9	179	846,726	9.7	155
Total Levy	\$5,369,406	100.0%	1,802	\$8,692,666	100.0%	1,594
Less Property Tax Credits	3,103		1	66,308		12
Net Property Taxes Payable	5,366,303		1,801	8,626,358		1,582
B. Property Valuation (2013 Assessment)						
Market Valuation	\$258,121,498		\$86,637	\$545,958,795		\$100,117
Referendum Market Valuation	266,615,637		\$89,488	421,854,732		77,359
Net Tax Capacity (NTC)	3,146,197		1,056	6,025,601		1,105
C. Average Local NTC Tax Rate	135.384			116.616		
Avg. Referendum Mkt. Value Tax Rate	0.216			0.194		
III. Major State Taxes						
Individual Income Tax (2013 filed 2014)	\$5,517,869	50.2%	\$1,852	\$8,225,332	48.2%	\$1,508
Sales/Use Tax (Calendar 2014)	2,919,845	26.6	980	4,510,068	26.4	827
Motor Vehicle Sales Tax (Calendar 2014)	393,301	3.6	132	746,370	4.4	137
Motor Vehicle Registration Tax (Calendar 2014)	363,323	3.3	122	666,680	3.9	122
Motor Fuels Tax (Calendar 2014)	417,982	3.8	140	882,738	5.2	162
Corporate Income Tax (Calendar 2014)	838,122	7.6	281	1,177,057	6.9	216
State General Property Tax (Payable 2014)	533,894	4.9	179	846,726	5.0	155
Total State Taxes	\$10,984,336	100.0%	\$3,687	\$17,054,971	100.0%	\$3,128

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 2014 estimated population, which was used for each county in determining the county and region per capita amounts. 2014 population is used to calculate per capita amounts throughout this report.

I. Major State Aids/Credits	AITKIN			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$19,696	43.0%	\$1,250	\$1,209	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	14,574	31.8	925	869	720
Minnesota Family Investment Program	112	0.2	7	13	12
General Assistance	132	0.3	8	11	9
MinnesotaCare	25	0.1	2	2	2
Social Services	4,018	8.8	255	341	276
Miscellaneous	370	0.8	23	43	33
Total	19,232	42.0	1,220	1,278	1,052
Highway Aid (Calendar 2014)					
County Aid	4,578	10.0	290	174	96
Municipal Aid	0	0.0	0	31	29
Township Aid	403	0.9	26	6	7
Total	4,982	10.9	316	211	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	979	2.1	62	216	93
Disparity Reduction Aid (Calendar 2014)	22	0.0	1	33	3
County Program Aid (Payable 2014)	659	1.4	42	51	38
Community Corrections Funding (2014)	283	0.6	18	22	16
Total Aids	45,853	100.0	2,909	3,021	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	332	26.5	21	4	7
Miscellaneous Credits	921	73.5	58	47	5
Total Property Tax Credits	1,253	100.0	79	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	345	54.8	22	47	68
Regular (Renters)	281	44.6	18	29	40
Targeting Refund	4	0.6	0	1	0
Total Property Tax Refunds	630	100.0	40	77	107
Total Aids/Credits	\$47,736	100.0%	\$3,029	\$3,149	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$11,608	49.6%	\$736	\$575	\$468
City/Town Levy	5,104	21.8	324	292	367
School District Net Tax Capacity Levy	2,518	10.8	160	213	250
School District Referendum Market Value Levy	708	3.0	45	64	144
Miscellaneous District Levy	717	3.1	45	84	209
State Property Tax Levy	2,734	11.7	173	145	155
Total Levy	\$23,389	100.0%	\$1,484	\$1,372	\$1,593
Less Property Tax Credits	1,253		79	52	12
Net Property Taxes Payable	22,136		1,404	1,320	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,752,863		\$174,652	\$89,013	\$100,117
Referendum Market Valuation	1,156,859		\$73,395	67,201	77,359
Net Tax Capacity (NTC)	27,541		1,747	1,002	1,105
C. Average Local NTC Tax Rate	72.426				
Avg. Referendum Mkt. Value Tax Rate	0.061				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$11,706	36.2%	\$743	\$955	\$1,508
Sales/Use Tax (Calendar 2014)	7,859	24.3	499	818	827
Motor Vehicle Sales Tax (Calendar 2014)	2,506	7.8	159	139	137
Motor Vehicle Registration Tax (Calendar 2014)	2,110	6.5	134	119	122
Motor Fuels Tax (Calendar 2014)	3,942	12.2	250	179	162
Corporate Income Tax (Calendar 2014)	1,476	4.6	94	126	216
State General Property Tax (Payable 2014)	2,734	8.5	173	145	155
Total State Taxes	\$32,333	100.0%	\$2,051	\$2,482	\$3,128

	ANOKA			METRO (11)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$548,107	60.0%	\$1,600	\$1,514	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	212,079	23.2	619	746	720
Minnesota Family Investment Program	3,511	0.4	10	14	12
General Assistance	1,857	0.2	5	12	9
MinnesotaCare	1,335	0.1	4	3	2
Social Services	80,611	8.8	235	274	276
Miscellaneous	5,213	0.6	15	40	33
Total	304,606	33.3	889	1,091	1,052
Highway Aid (Calendar 2014)					
County Aid	20,892	2.3	61	43	96
Municipal Aid	11,669	1.3	34	36	29
Township Aid	29	0.0	0	0	7
Total	32,590	3.6	95	79	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	6,916	0.8	20	58	93
Disparity Reduction Aid (Calendar 2014)	0	0.0	0	0	3
County Program Aid (Payable 2014)	16,287	1.8	48	33	38
Community Corrections Funding (2014)	4,868	0.5	14	14	16
Total Aids	913,374	100.0	2,666	2,789	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	214	95.1	1	1	7
Miscellaneous Credits	10	4.4	0	0	5
Total Property Tax Credits	225	100.0	1	1	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	25,221	67.4	74	86	68
Regular (Renters)	12,199	32.6	36	50	40
Targeting Refund	19	0.1	0	0	0
Total Property Tax Refunds	37,438	100.0	109	136	107
Total Aids/Credits	\$951,038	100.0%	\$2,776	\$2,925	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$95,522	22.9%	\$279	\$411	\$468
City/Town Levy	100,462	24.1	293	404	367
School District Net Tax Capacity Levy	73,162	17.6	214	274	250
School District Referendum Market Value Levy	41,850	10.0	122	185	144
Miscellaneous District Levy	67,595	16.2	197	349	209
State Property Tax Levy	38,013	9.1	111	179	155
Total Levy	\$416,604	100.0%	\$1,216	\$1,802	\$1,593
Less Property Tax Credits	225		1	1	12
Net Property Taxes Payable	416,379		1,215	1,801	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$21,583,952		\$62,998	\$86,637	\$100,117
Referendum Market Valuation	23,324,316		\$68,078	89,488	77,359
Net Tax Capacity (NTC)	253,041		739	1,056	1,105
C. Average Local NTC Tax Rate	132.702				
Avg. Referendum Mkt. Value Tax Rate	0.184				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$459,716	51.3%	\$1,342	\$1,852	\$1,508
Sales/Use Tax (Calendar 2014)	218,405	24.4	637	980	827
Motor Vehicle Sales Tax (Calendar 2014)	45,729	5.1	133	132	137
Motor Vehicle Registration Tax (Calendar 2014)	40,537	4.5	118	122	122
Motor Fuels Tax (Calendar 2014)	46,413	5.2	135	140	162
Corporate Income Tax (Calendar 2014)	47,809	5.3	140	281	216
State General Property Tax (Payable 2014)	38,013	4.2	111	179	155
Total State Taxes	\$896,621	100.0%	\$2,617	\$3,687	\$3,128

I. Major State Aids/Credits	BECKER			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$47,601	50.1%	\$1,431	\$1,330	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	28,676	30.2	862	725	720
Minnesota Family Investment Program	311	0.3	9	9	12
General Assistance	312	0.3	9	7	9
MinnesotaCare	64	0.1	2	2	2
Social Services	7,617	8.0	229	287	276
Miscellaneous	647	0.7	19	24	33
Total	37,627	39.6	1,131	1,052	1,052
Highway Aid (Calendar 2014)					
County Aid	5,006	5.3	150	182	96
Municipal Aid	509	0.5	15	20	29
Township Aid	606	0.6	18	22	7
Total	6,121	6.4	184	223	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,714	1.8	52	124	93
Disparity Reduction Aid (Calendar 2014)	9	0.0	0	1	3
County Program Aid (Payable 2014)	1,332	1.4	40	39	38
Community Corrections Funding (2014)	670	0.7	20	18	16
Total Aids	95,075	100.0	2,858	2,788	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	599	100.0	18	19	7
Miscellaneous Credits	0	0.0	0	33	5
Total Property Tax Credits	599	100.0	18	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,249	62.8	38	40	68
Regular (Renters)	735	37.0	22	26	40
Targeting Refund	4	0.2	0	0	0
Total Property Tax Refunds	1,988	100.0	60	66	107
Total Aids/Credits	\$97,663	100.0%	\$2,935	\$2,906	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$18,546	42.0%	\$557	\$602	\$468
City/Town Levy	9,462	21.4	284	292	367
School District Net Tax Capacity Levy	6,607	15.0	199	231	250
School District Referendum Market Value Levy	2,964	6.7	89	98	144
Miscellaneous District Levy	1,530	3.5	46	56	209
State Property Tax Levy	5,051	11.4	152	133	155
Total Levy	\$44,161	100.0%	\$1,327	\$1,413	\$1,593
Less Property Tax Credits	599		18	52	12
Net Property Taxes Payable	43,561		1,309	1,361	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$4,519,506		\$135,835	\$138,811	\$100,117
Referendum Market Valuation	2,358,437		\$70,884	65,301	77,359
Net Tax Capacity (NTC)	45,067		1,355	1,353	1,105
C. Average Local NTC Tax Rate	80.204				
Avg. Referendum Mkt. Value Tax Rate	0.126				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$31,037	40.4%	\$933	\$1,088	\$1,508
Sales/Use Tax (Calendar 2014)	22,503	29.3	676	674	827
Motor Vehicle Sales Tax (Calendar 2014)	4,766	6.2	143	144	137
Motor Vehicle Registration Tax (Calendar 2014)	3,965	5.2	119	124	122
Motor Fuels Tax (Calendar 2014)	6,205	8.1	186	215	162
Corporate Income Tax (Calendar 2014)	3,292	4.3	99	128	216
State General Property Tax (Payable 2014)	5,051	6.6	152	133	155
Total State Taxes	\$76,821	100.0%	\$2,309	\$2,506	\$3,128

I. Major State Aids/Credits	BELTRAMI			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$76,994	45.7%	\$1,682	\$1,614	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	59,216	35.2	1,294	1,124	720
Minnesota Family Investment Program	1,545	0.9	34	26	12
General Assistance	280	0.2	6	7	9
MinnesotaCare	71	0.0	2	2	2
Social Services	14,574	8.7	318	282	276
Miscellaneous	1,083	0.6	24	23	33
Total	76,769	45.6	1,677	1,464	1,052
Highway Aid (Calendar 2014)					
County Aid	6,137	3.6	134	221	96
Municipal Aid	562	0.3	12	7	29
Township Aid	393	0.2	9	15	7
Total	7,092	4.2	155	243	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	3,587	2.1	78	71	93
Disparity Reduction Aid (Calendar 2014)	8	0.0	0	3	3
County Program Aid (Payable 2014)	2,924	1.7	64	63	38
Community Corrections Funding (2014)	1,077	0.6	24	26	16
Total Aids	168,450	100.0	3,680	3,483	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	487	99.0	11	17	7
Miscellaneous Credits	5	1.0	0	0	5
Total Property Tax Credits	492	100.0	11	17	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,222	50.9	27	29	68
Regular (Renters)	1,175	49.0	26	21	40
Targeting Refund	2	0.1	0	0	0
Total Property Tax Refunds	2,400	100.0	52	51	107
Total Aids/Credits	\$171,342	100.0%	\$3,744	\$3,550	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$17,486	42.3%	\$382	\$499	\$468
City/Town Levy	8,504	20.6	186	226	367
School District Net Tax Capacity Levy	6,593	16.0	144	206	250
School District Referendum Market Value Levy	2,217	5.4	48	59	144
Miscellaneous District Levy	1,395	3.4	30	34	209
State Property Tax Levy	5,122	12.4	112	164	155
Total Levy	\$41,317	100.0%	\$903	\$1,189	\$1,593
Less Property Tax Credits	492		11	17	12
Net Property Taxes Payable	40,825		892	1,172	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,815,414		\$61,512	\$93,135	\$100,117
Referendum Market Valuation	2,266,168		\$49,512	57,307	77,359
Net Tax Capacity (NTC)	31,413		686	1,003	1,105
C. Average Local NTC Tax Rate	108.162				
Avg. Referendum Mkt. Value Tax Rate	0.098				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$32,292	34.4%	\$706	\$738	\$1,508
Sales/Use Tax (Calendar 2014)	35,965	38.3	786	693	827
Motor Vehicle Sales Tax (Calendar 2014)	5,266	5.6	115	127	137
Motor Vehicle Registration Tax (Calendar 2014)	4,415	4.7	96	105	122
Motor Fuels Tax (Calendar 2014)	6,514	6.9	142	170	162
Corporate Income Tax (Calendar 2014)	4,339	4.6	95	94	216
State General Property Tax (Payable 2014)	5,122	5.5	112	164	155
Total State Taxes	\$93,914	100.0%	\$2,052	\$2,091	\$3,128

	BENTON			CENTRAL MN (7W)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$54,773	51.3%	\$1,386	\$1,455	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	27,504	25.8	696	516	720
Minnesota Family Investment Program	488	0.5	12	8	12
General Assistance	358	0.3	9	4	9
MinnesotaCare	47	0.0	1	1	2
Social Services	12,327	11.5	312	196	276
Miscellaneous	1,217	1.1	31	19	33
Total	41,941	39.3	1,061	746	1,052
Highway Aid (Calendar 2014)					
County Aid	3,771	3.5	95	73	96
Municipal Aid	518	0.5	13	23	29
Township Aid	205	0.2	5	4	7
Total	4,493	4.2	114	100	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,823	2.6	71	66	93
Disparity Reduction Aid (Calendar 2014)	17	0.0	0	0	3
County Program Aid (Payable 2014)	2,015	1.9	51	45	38
Community Corrections Funding (2014)	707	0.7	18	14	16
Total Aids	106,768	100.0	2,702	2,426	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	671	99.7	17	9	7
Miscellaneous Credits	2	0.3	0	0	5
Total Property Tax Credits	673	100.0	17	9	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	2,455	57.5	62	62	68
Regular (Renters)	1,813	42.5	46	31	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	4,268	100.0	108	93	107
Total Aids/Credits	\$111,710	100.0%	\$2,827	\$2,528	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$19,808	41.3%	\$501	\$435	\$468
City/Town Levy	9,202	19.2	233	323	367
School District Net Tax Capacity Levy	10,685	22.3	270	268	250
School District Referendum Market Value Levy	2,264	4.7	57	93	144
Miscellaneous District Levy	2,043	4.3	52	39	209
State Property Tax Levy	3,945	8.2	100	126	155
Total Levy	\$47,947	100.0%	\$1,213	\$1,284	\$1,593
Less Property Tax Credits	673		17	9	12
Net Property Taxes Payable	47,274		1,196	1,275	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,465,881		\$62,399	\$74,539	\$100,117
Referendum Market Valuation	2,108,450		\$53,354	66,123	77,359
Net Tax Capacity (NTC)	26,562		672	842	1,105
C. Average Local NTC Tax Rate	156.251				
Avg. Referendum Mkt. Value Tax Rate	0.119				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$35,675	41.9%	\$903	\$1,202	\$1,508
Sales/Use Tax (Calendar 2014)	24,389	28.7	617	657	827
Motor Vehicle Sales Tax (Calendar 2014)	4,888	5.7	124	139	137
Motor Vehicle Registration Tax (Calendar 2014)	4,123	4.8	104	122	122
Motor Fuels Tax (Calendar 2014)	7,232	8.5	183	175	162
Corporate Income Tax (Calendar 2014)	4,872	5.7	123	124	216
State General Property Tax (Payable 2014)	3,945	4.6	100	126	155
Total State Taxes	\$85,125	100.0%	\$2,154	\$2,545	\$3,128

	BIG STONE			MN VALLEY (6W)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$7,592	39.9%	\$1,482	\$1,502	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	4,862	25.6	949	881	720
Minnesota Family Investment Program	35	0.2	7	7	12
General Assistance	16	0.1	3	4	9
MinnesotaCare	16	0.1	3	2	2
Social Services	1,880	9.9	367	356	276
Miscellaneous	116	0.6	23	20	33
Total	6,925	36.4	1,351	1,270	1,052
Highway Aid (Calendar 2014)					
County Aid	2,680	14.1	523	339	96
Municipal Aid	0	0.0	0	6	29
Township Aid	184	1.0	36	67	7
Total	2,865	15.1	559	412	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,217	6.4	238	226	93
Disparity Reduction Aid (Calendar 2014)	165	0.9	32	12	3
County Program Aid (Payable 2014)	143	0.8	28	23	38
Community Corrections Funding (2014)	121	0.6	24	18	16
Total Aids	19,028	100.0	3,714	3,463	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	207	100.0	40	37	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	207	100.0	40	37	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	124	53.4	24	17	68
Regular (Renters)	108	46.6	21	18	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	232	100.0	45	35	107
Total Aids/Credits	\$19,466	100.0%	\$3,799	\$3,536	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$4,518	54.4%	\$882	\$820	\$468
City/Town Levy	1,584	19.1	309	419	367
School District Net Tax Capacity Levy	1,031	12.4	201	218	250
School District Referendum Market Value Levy	523	6.3	102	114	144
Miscellaneous District Levy	295	3.6	58	46	209
State Property Tax Levy	357	4.3	70	104	155
Total Levy	\$8,307	100.0%	\$1,621	\$1,720	\$1,593
Less Property Tax Credits	207		40	37	12
Net Property Taxes Payable	8,100		1,581	1,683	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,311,961		\$256,042	\$269,385	\$100,117
Referendum Market Valuation	207,936		\$40,581	45,053	77,359
Net Tax Capacity (NTC)	10,810		2,110	2,319	1,105
C. Average Local NTC Tax Rate	68.704				
Avg. Referendum Mkt. Value Tax Rate	0.251				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$6,195	54.6%	\$1,209	\$1,216	\$1,508
Sales/Use Tax (Calendar 2014)	1,779	15.7	347	468	827
Motor Vehicle Sales Tax (Calendar 2014)	929	8.2	181	169	137
Motor Vehicle Registration Tax (Calendar 2014)	836	7.4	163	150	122
Motor Fuels Tax (Calendar 2014)	1,054	9.3	206	215	162
Corporate Income Tax (Calendar 2014)	198	1.7	39	178	216
State General Property Tax (Payable 2014)	357	3.1	70	104	155
Total State Taxes	\$11,347	100.0%	\$2,214	\$2,501	\$3,128

I. Major State Aids/Credits	BLUE EARTH			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$73,333	46.1%	\$1,118	\$1,239	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	37,204	23.4	567	609	720
Minnesota Family Investment Program	517	0.3	8	7	12
General Assistance	362	0.2	6	5	9
MinnesotaCare	64	0.0	1	1	2
Social Services	22,255	14.0	339	294	276
Miscellaneous	1,668	1.0	25	20	33
Total	62,070	39.0	946	936	1,052
Highway Aid (Calendar 2014)					
County Aid	8,393	5.3	128	174	96
Municipal Aid	1,694	1.1	26	21	29
Township Aid	439	0.3	7	15	7
Total	10,526	6.6	160	210	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	9,474	6.0	144	187	93
Disparity Reduction Aid (Calendar 2014)	150	0.1	2	4	3
County Program Aid (Payable 2014)	2,637	1.7	40	36	38
Community Corrections Funding (2014)	1,028	0.6	16	18	16
Total Aids	159,218	100.0	2,426	2,630	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	554	100.0	8	17	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	554	100.0	8	18	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	2,033	46.1	31	36	68
Regular (Renters)	2,372	53.8	36	28	40
Targeting Refund	8	0.2	0	0	0
Total Property Tax Refunds	4,413	100.0	67	64	107
Total Aids/Credits	\$164,185	100.0%	\$2,502	\$2,712	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$28,972	34.1%	\$442	\$546	\$468
City/Town Levy	22,293	26.2	340	348	367
School District Net Tax Capacity Levy	15,091	17.7	230	209	250
School District Referendum Market Value Levy	7,033	8.3	107	113	144
Miscellaneous District Levy	1,087	1.3	17	20	209
State Property Tax Levy	10,593	12.5	161	111	155
Total Levy	\$85,069	100.0%	\$1,296	\$1,348	\$1,593
Less Property Tax Credits	554		8	18	12
Net Property Taxes Payable	84,515		1,288	1,330	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$7,134,595		\$108,726	\$147,378	\$100,117
Referendum Market Valuation	4,321,729		\$65,860	58,699	77,359
Net Tax Capacity (NTC)	75,549		1,151	1,379	1,105
C. Average Local NTC Tax Rate	89.271				
Avg. Referendum Mkt. Value Tax Rate	0.163				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$68,067	34.5%	\$1,037	\$1,085	\$1,508
Sales/Use Tax (Calendar 2014)	79,326	40.2	1,209	626	827
Motor Vehicle Sales Tax (Calendar 2014)	7,809	4.0	119	143	137
Motor Vehicle Registration Tax (Calendar 2014)	6,836	3.5	104	124	122
Motor Fuels Tax (Calendar 2014)	9,429	4.8	144	174	162
Corporate Income Tax (Calendar 2014)	15,027	7.6	229	170	216
State General Property Tax (Payable 2014)	10,593	5.4	161	111	155
Total State Taxes	\$197,087	100.0%	\$3,003	\$2,434	\$3,128

I. Major State Aids/Credits	BROWN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$26,800	41.6%	\$1,053	\$1,239	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	14,702	22.8	577	609	720
Minnesota Family Investment Program	88	0.1	3	7	12
General Assistance	91	0.1	4	5	9
MinnesotaCare	20	0.0	1	1	2
Social Services	8,676	13.5	341	294	276
Miscellaneous	382	0.6	15	20	33
Total	23,958	37.2	941	936	1,052
Highway Aid (Calendar 2014)					
County Aid	4,158	6.5	163	174	96
Municipal Aid	720	1.1	28	21	29
Township Aid	419	0.7	16	15	7
Total	5,297	8.2	208	210	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	6,791	10.5	267	187	93
Disparity Reduction Aid (Calendar 2014)	68	0.1	3	4	3
County Program Aid (Payable 2014)	990	1.5	39	36	38
Community Corrections Funding (2014)	501	0.8	20	18	16
Total Aids	64,406	100.0	2,529	2,630	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	529	100.0	21	17	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	529	100.0	21	18	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	976	61.0	38	36	68
Regular (Renters)	622	38.9	24	28	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	1,599	100.0	63	64	107
Total Aids/Credits	\$66,533	100.0%	\$2,613	\$2,712	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$11,358	37.7%	\$446	\$546	\$468
City/Town Levy	9,740	32.3	383	348	367
School District Net Tax Capacity Levy	3,359	11.1	132	209	250
School District Referendum Market Value Levy	3,032	10.1	119	113	144
Miscellaneous District Levy	356	1.2	14	20	209
State Property Tax Levy	2,314	7.7	91	111	155
Total Levy	\$30,158	100.0%	\$1,184	\$1,348	\$1,593
Less Property Tax Credits	529		21	18	12
Net Property Taxes Payable	29,629		1,164	1,330	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$3,656,023		\$143,582	\$147,378	\$100,117
Referendum Market Valuation	1,350,239		\$53,027	58,699	77,359
Net Tax Capacity (NTC)	32,188		1,264	1,379	1,105
C. Average Local NTC Tax Rate	77.084				
Avg. Referendum Mkt. Value Tax Rate	0.225				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$29,341	44.7%	\$1,152	\$1,085	\$1,508
Sales/Use Tax (Calendar 2014)	17,032	25.9	669	626	827
Motor Vehicle Sales Tax (Calendar 2014)	4,223	6.4	166	143	137
Motor Vehicle Registration Tax (Calendar 2014)	3,687	5.6	145	124	122
Motor Fuels Tax (Calendar 2014)	3,609	5.5	142	174	162
Corporate Income Tax (Calendar 2014)	5,431	8.3	213	170	216
State General Property Tax (Payable 2014)	2,314	3.5	91	111	155
Total State Taxes	\$65,638	100.0%	\$2,578	\$2,434	\$3,128

I. Major State Aids/Credits	CARLTON			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$51,613	48.0%	\$1,451	\$1,209	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	28,741	26.8	808	869	720
Minnesota Family Investment Program	299	0.3	8	13	12
General Assistance	300	0.3	8	11	9
MinnesotaCare	41	0.0	1	2	2
Social Services	12,515	11.6	352	341	276
Miscellaneous	1,051	1.0	30	43	33
Total	42,946	40.0	1,207	1,278	1,052
Highway Aid (Calendar 2014)					
County Aid	5,000	4.7	141	174	96
Municipal Aid	663	0.6	19	31	29
Township Aid	252	0.2	7	6	7
Total	5,915	5.5	166	211	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	3,797	3.5	107	216	93
Disparity Reduction Aid (Calendar 2014)	656	0.6	18	33	3
County Program Aid (Payable 2014)	1,853	1.7	52	51	38
Community Corrections Funding (2014)	652	0.6	18	22	16
Total Aids	107,431	100.0	3,020	3,021	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	373	99.7	10	4	7
Miscellaneous Credits	2	0.5	0	47	5
Total Property Tax Credits	374	100.0	11	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	2,547	72.6	72	47	68
Regular (Renters)	920	26.2	26	29	40
Targeting Refund	42	1.2	1	1	0
Total Property Tax Refunds	3,509	100.0	99	77	107
Total Aids/Credits	\$111,314	100.0%	\$3,129	\$3,149	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$22,070	48.3%	\$620	\$575	\$468
City/Town Levy	7,616	16.7	214	292	367
School District Net Tax Capacity Levy	6,803	14.9	191	213	250
School District Referendum Market Value Levy	2,546	5.6	72	64	144
Miscellaneous District Levy	2,324	5.1	65	84	209
State Property Tax Levy	4,332	9.5	122	145	155
Total Levy	\$45,691	100.0%	\$1,284	\$1,372	\$1,593
Less Property Tax Credits	374		11	52	12
Net Property Taxes Payable	45,317		1,274	1,320	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,418,279		\$67,975	\$89,013	\$100,117
Referendum Market Valuation	2,174,354		\$61,119	67,201	77,359
Net Tax Capacity (NTC)	27,498		773	1,002	1,105
C. Average Local NTC Tax Rate	141.148				
Avg. Referendum Mkt. Value Tax Rate	0.117				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$28,394	41.2%	\$798	\$955	\$1,508
Sales/Use Tax (Calendar 2014)	16,696	24.2	469	818	827
Motor Vehicle Sales Tax (Calendar 2014)	4,937	7.2	139	139	137
Motor Vehicle Registration Tax (Calendar 2014)	4,104	6.0	115	119	122
Motor Fuels Tax (Calendar 2014)	7,520	10.9	211	179	162
Corporate Income Tax (Calendar 2014)	2,947	4.3	83	126	216
State General Property Tax (Payable 2014)	4,332	6.3	122	145	155
Total State Taxes	\$68,930	100.0%	\$1,938	\$2,482	\$3,128

I. Major State Aids/Credits	CARVER			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$145,652	68.9%	\$1,499	\$1,514	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	32,229	15.2	332	746	720
Minnesota Family Investment Program	176	0.1	2	14	12
General Assistance	200	0.1	2	12	9
MinnesotaCare	86	0.0	1	3	2
Social Services	15,907	7.5	164	274	276
Miscellaneous	768	0.4	8	40	33
Total	49,368	23.3	508	1,091	1,052
Highway Aid (Calendar 2014)					
County Aid	7,747	3.7	80	43	96
Municipal Aid	2,456	1.2	25	36	29
Township Aid	239	0.1	2	0	7
Total	10,441	4.9	107	79	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,825	0.9	19	58	93
Disparity Reduction Aid (Calendar 2014)	5	0.0	0	0	3
County Program Aid (Payable 2014)	3,172	1.5	33	33	38
Community Corrections Funding (2014)	892	0.4	9	14	16
Total Aids	211,355	100.0	2,175	2,789	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	505	52.2	5	1	7
Miscellaneous Credits	462	47.8	5	0	5
Total Property Tax Credits	967	100.0	10	1	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	6,831	71.8	70	86	68
Regular (Renters)	2,654	27.9	27	50	40
Targeting Refund	34	0.4	0	0	0
Total Property Tax Refunds	9,519	100.0	98	136	107
Total Aids/Credits	\$221,842	100.0%	\$2,283	\$2,925	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$43,087	25.7%	\$443	\$411	\$468
City/Town Levy	31,267	18.7	322	404	367
School District Net Tax Capacity Levy	37,122	22.2	382	274	250
School District Referendum Market Value Levy	17,857	10.7	184	185	144
Miscellaneous District Levy	26,414	15.8	272	349	209
State Property Tax Levy	11,758	7.0	121	179	155
Total Levy	\$167,504	100.0%	\$1,724	\$1,802	\$1,593
Less Property Tax Credits	967		10	1	12
Net Property Taxes Payable	166,537		1,714	1,801	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$9,991,169		\$102,830	\$86,637	\$100,117
Referendum Market Valuation	9,371,185		\$96,449	89,488	77,359
Net Tax Capacity (NTC)	109,338		1,125	1,056	1,105
C. Average Local NTC Tax Rate	125.607				
Avg. Referendum Mkt. Value Tax Rate	0.196				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$226,253	66.9%	\$2,329	\$1,852	\$1,508
Sales/Use Tax (Calendar 2014)	42,948	12.7	442	980	827
Motor Vehicle Sales Tax (Calendar 2014)	13,581	4.0	140	132	137
Motor Vehicle Registration Tax (Calendar 2014)	13,108	3.9	135	122	122
Motor Fuels Tax (Calendar 2014)	13,320	3.9	137	140	162
Corporate Income Tax (Calendar 2014)	17,254	5.1	178	281	216
State General Property Tax (Payable 2014)	11,758	3.5	121	179	155
Total State Taxes	\$338,223	100.0%	\$3,481	\$3,687	\$3,128

I. Major State Aids/Credits	CASS			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$40,493	43.2%	\$1,417	\$1,391	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	34,693	37.0	1,214	911	720
Minnesota Family Investment Program	724	0.8	25	10	12
General Assistance	224	0.2	8	5	9
MinnesotaCare	33	0.0	1	2	2
Social Services	8,000	8.5	280	277	276
Miscellaneous	617	0.7	22	25	33
Total	44,291	47.2	1,550	1,230	1,052
Highway Aid (Calendar 2014)					
County Aid	5,923	6.3	207	153	96
Municipal Aid	0	0.0	0	10	29
Township Aid	515	0.5	18	16	7
Total	6,438	6.9	225	180	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,019	1.1	36	93	93
Disparity Reduction Aid (Calendar 2014)	16	0.0	1	2	3
County Program Aid (Payable 2014)	815	0.9	29	41	38
Community Corrections Funding (2014)	664	0.7	23	17	16
Total Aids	93,737	100.0	3,281	2,954	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	333	99.7	12	21	7
Miscellaneous Credits	1	0.3	0	7	5
Total Property Tax Credits	334	100.0	12	28	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,120	71.3	39	43	68
Regular (Renters)	444	28.3	16	25	40
Targeting Refund	6	0.4	0	0	0
Total Property Tax Refunds	1,570	100.0	55	69	107
Total Aids/Credits	\$95,641	100.0%	\$3,348	\$3,051	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$20,039	39.9%	\$701	\$557	\$468
City/Town Levy	10,270	20.5	359	339	367
School District Net Tax Capacity Levy	7,852	15.6	275	233	250
School District Referendum Market Value Levy	1,978	3.9	69	72	144
Miscellaneous District Levy	707	1.4	25	27	209
State Property Tax Levy	9,329	18.6	327	189	155
Total Levy	\$50,176	100.0%	\$1,756	\$1,417	\$1,593
Less Property Tax Credits	334		12	28	12
Net Property Taxes Payable	49,842		1,745	1,389	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$6,034,008		\$211,201	\$129,903	\$100,117
Referendum Market Valuation	2,592,543		\$90,744	70,012	77,359
Net Tax Capacity (NTC)	63,613		2,227	1,345	1,105
C. Average Local NTC Tax Rate	61.101				
Avg. Referendum Mkt. Value Tax Rate	0.076				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$23,820	36.9%	\$834	\$836	\$1,508
Sales/Use Tax (Calendar 2014)	16,123	25.0	564	664	827
Motor Vehicle Sales Tax (Calendar 2014)	3,966	6.1	139	145	137
Motor Vehicle Registration Tax (Calendar 2014)	3,310	5.1	116	119	122
Motor Fuels Tax (Calendar 2014)	6,749	10.5	236	206	162
Corporate Income Tax (Calendar 2014)	1,236	1.9	43	98	216
State General Property Tax (Payable 2014)	9,329	14.5	327	189	155
Total State Taxes	\$64,534	100.0%	\$2,259	\$2,257	\$3,128

I. Major State Aids/Credits	CHIPPEWA			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$19,041	46.5%	\$1,569	\$1,502	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	10,352	25.3	853	881	720
Minnesota Family Investment Program	110	0.3	9	7	12
General Assistance	39	0.1	3	4	9
MinnesotaCare	11	0.0	1	2	2
Social Services	4,185	10.2	345	356	276
Miscellaneous	236	0.6	19	20	33
Total	14,933	36.5	1,231	1,270	1,052
Highway Aid (Calendar 2014)					
County Aid	2,680	6.5	221	339	96
Municipal Aid	241	0.6	20	6	29
Township Aid	698	1.7	58	67	7
Total	3,620	8.8	298	412	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,657	6.5	219	226	93
Disparity Reduction Aid (Calendar 2014)	142	0.3	12	12	3
County Program Aid (Payable 2014)	338	0.8	28	23	38
Community Corrections Funding (2014)	236	0.6	19	18	16
Total Aids	40,967	100.0	3,377	3,463	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	310	100.0	26	37	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	310	100.0	26	37	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	187	41.4	15	17	68
Regular (Renters)	265	58.6	22	18	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	452	100.0	37	35	107
Total Aids/Credits	\$41,730	100.0%	\$3,440	\$3,536	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$8,532	43.5%	\$703	\$820	\$468
City/Town Levy	5,131	26.2	423	419	367
School District Net Tax Capacity Levy	2,760	14.1	227	218	250
School District Referendum Market Value Levy	1,678	8.6	138	114	144
Miscellaneous District Levy	236	1.2	19	46	209
State Property Tax Levy	1,272	6.5	105	104	155
Total Levy	\$19,608	100.0%	\$1,616	\$1,720	\$1,593
Less Property Tax Credits	310		26	37	12
Net Property Taxes Payable	19,298		1,591	1,683	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,514,411		\$207,254	\$269,385	\$100,117
Referendum Market Valuation	568,868		\$46,890	45,053	77,359
Net Tax Capacity (NTC)	22,471		1,852	2,319	1,105
C. Average Local NTC Tax Rate	73.892				
Avg. Referendum Mkt. Value Tax Rate	0.304				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$14,582	46.1%	\$1,202	\$1,216	\$1,508
Sales/Use Tax (Calendar 2014)	7,701	24.4	635	468	827
Motor Vehicle Sales Tax (Calendar 2014)	1,910	6.0	157	169	137
Motor Vehicle Registration Tax (Calendar 2014)	1,707	5.4	141	150	122
Motor Fuels Tax (Calendar 2014)	2,481	7.8	205	215	162
Corporate Income Tax (Calendar 2014)	1,961	6.2	162	178	216
State General Property Tax (Payable 2014)	1,272	4.0	105	104	155
Total State Taxes	\$31,614	100.0%	\$2,606	\$2,501	\$3,128

I. Major State Aids/Credits	CHISAGO			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$68,394	56.1%	\$1,263	\$1,297	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	27,047	22.2	500	688	720
Minnesota Family Investment Program	152	0.1	3	6	12
General Assistance	188	0.2	3	6	9
MinnesotaCare	85	0.1	2	2	2
Social Services	11,475	9.4	212	241	276
Miscellaneous	672	0.6	12	19	33
Total	39,619	32.5	732	961	1,052
Highway Aid (Calendar 2014)					
County Aid	6,070	5.0	112	146	96
Municipal Aid	1,171	1.0	22	11	29
Township Aid	292	0.2	5	9	7
Total	7,533	6.2	139	166	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,766	2.3	51	61	93
Disparity Reduction Aid (Calendar 2014)	11	0.0	0	1	3
County Program Aid (Payable 2014)	2,576	2.1	48	53	38
Community Corrections Funding (2014)	908	0.7	17	23	16
Total Aids	121,806	100.0	2,250	2,562	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	623	98.1	12	19	7
Miscellaneous Credits	12	1.9	0	0	5
Total Property Tax Credits	635	100.0	12	19	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	5,778	81.7	107	72	68
Regular (Renters)	1,249	17.7	23	24	40
Targeting Refund	41	0.6	1	1	0
Total Property Tax Refunds	7,068	100.0	131	97	107
Total Aids/Credits	\$129,509	100.0%	\$2,392	\$2,678	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$31,342	42.3%	\$579	\$536	\$468
City/Town Levy	18,064	24.4	334	271	367
School District Net Tax Capacity Levy	13,078	17.7	242	214	250
School District Referendum Market Value Levy	4,800	6.5	89	63	144
Miscellaneous District Levy	2,181	2.9	40	25	209
State Property Tax Levy	4,553	6.2	84	75	155
Total Levy	\$74,019	100.0%	\$1,367	\$1,183	\$1,593
Less Property Tax Credits	635		12	19	12
Net Property Taxes Payable	73,385		1,356	1,164	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$3,771,872		\$69,677	\$68,296	\$100,117
Referendum Market Valuation	3,605,473		\$66,603	55,456	77,359
Net Tax Capacity (NTC)	40,551		749	704	1,105
C. Average Local NTC Tax Rate	159.104				
Avg. Referendum Mkt. Value Tax Rate	0.137				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$65,897	54.4%	\$1,217	\$922	\$1,508
Sales/Use Tax (Calendar 2014)	18,266	15.1	337	424	827
Motor Vehicle Sales Tax (Calendar 2014)	8,361	6.9	154	143	137
Motor Vehicle Registration Tax (Calendar 2014)	7,068	5.8	131	116	122
Motor Fuels Tax (Calendar 2014)	11,858	9.8	219	213	162
Corporate Income Tax (Calendar 2014)	5,034	4.2	93	73	216
State General Property Tax (Payable 2014)	4,553	3.8	84	75	155
Total State Taxes	\$121,038	100.0%	\$2,236	\$1,966	\$3,128

I. Major State Aids/Credits	CLAY			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$85,059	49.6%	\$1,390	\$1,330	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	41,288	24.1	675	725	720
Minnesota Family Investment Program	769	0.4	13	9	12
General Assistance	439	0.3	7	7	9
MinnesotaCare	87	0.1	1	2	2
Social Services	20,771	12.1	339	287	276
Miscellaneous	1,847	1.1	30	24	33
Total	65,201	38.0	1,065	1,052	1,052
Highway Aid (Calendar 2014)					
County Aid	4,974	2.9	81	182	96
Municipal Aid	1,841	1.1	30	20	29
Township Aid	805	0.5	13	22	7
Total	7,620	4.4	125	223	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	9,729	5.7	159	124	93
Disparity Reduction Aid (Calendar 2014)	30	0.0	0	1	3
County Program Aid (Payable 2014)	2,891	1.7	47	39	38
Community Corrections Funding (2014)	1,072	0.6	18	18	16
Total Aids	171,602	100.0	2,804	2,788	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	433	5.8	7	19	7
Miscellaneous Credits	7,084	94.2	116	33	5
Total Property Tax Credits	7,517	100.0	123	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	2,036	51.9	33	40	68
Regular (Renters)	1,864	47.6	30	26	40
Targeting Refund	20	0.5	0	0	0
Total Property Tax Refunds	3,920	100.0	64	66	107
Total Aids/Credits	\$183,039	100.0%	\$2,991	\$2,906	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$25,135	38.1%	\$411	\$602	\$468
City/Town Levy	13,431	20.4	219	292	367
School District Net Tax Capacity Levy	12,518	19.0	205	231	250
School District Referendum Market Value Levy	6,260	9.5	102	98	144
Miscellaneous District Levy	3,133	4.7	51	56	209
State Property Tax Levy	5,482	8.3	90	133	155
Total Levy	\$65,959	100.0%	\$1,078	\$1,413	\$1,593
Less Property Tax Credits	7,517		123	52	12
Net Property Taxes Payable	58,442		955	1,361	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$4,997,461		\$81,663	\$138,811	\$100,117
Referendum Market Valuation	3,368,105		\$55,038	65,301	77,359
Net Tax Capacity (NTC)	51,678		844	1,353	1,105
C. Average Local NTC Tax Rate	104.913				
Avg. Referendum Mkt. Value Tax Rate	0.186				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$59,776	47.4%	\$977	\$1,088	\$1,508
Sales/Use Tax (Calendar 2014)	30,967	24.6	506	674	827
Motor Vehicle Sales Tax (Calendar 2014)	7,542	6.0	123	144	137
Motor Vehicle Registration Tax (Calendar 2014)	6,605	5.2	108	124	122
Motor Fuels Tax (Calendar 2014)	11,515	9.1	188	215	162
Corporate Income Tax (Calendar 2014)	4,091	3.2	67	128	216
State General Property Tax (Payable 2014)	5,482	4.4	90	133	155
Total State Taxes	\$125,978	100.0%	\$2,059	\$2,506	\$3,128

	CLEARWATER			W CENTRAL (4)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$13,283	45.3%	\$1,510	\$1,330	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	8,471	28.9	963	725	720
Minnesota Family Investment Program	132	0.4	15	9	12
General Assistance	57	0.2	6	7	9
MinnesotaCare	9	0.0	1	2	2
Social Services	1,976	6.7	225	287	276
Miscellaneous	142	0.5	16	24	33
Total	10,787	36.8	1,227	1,052	1,052
Highway Aid (Calendar 2014)					
County Aid	3,259	11.1	371	182	96
Municipal Aid	0	0.0	0	20	29
Township Aid	231	0.8	26	22	7
Total	3,490	11.9	397	223	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	703	2.4	80	124	93
Disparity Reduction Aid (Calendar 2014)	101	0.3	11	1	3
County Program Aid (Payable 2014)	747	2.5	85	39	38
Community Corrections Funding (2014)	226	0.8	26	18	16
Total Aids	29,336	100.0	3,336	2,788	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	417	100.0	47	19	7
Miscellaneous Credits	0	0.0	0	33	5
Total Property Tax Credits	417	100.0	47	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	157	54.1	18	40	68
Regular (Renters)	133	45.9	15	26	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	290	100.0	33	66	107
Total Aids/Credits	\$30,043	100.0%	\$3,416	\$2,906	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$6,088	43.5%	\$692	\$602	\$468
City/Town Levy	1,809	12.9	206	292	367
School District Net Tax Capacity Levy	1,864	13.3	212	231	250
School District Referendum Market Value Levy	425	3.0	48	98	144
Miscellaneous District Levy	602	4.3	68	56	209
State Property Tax Levy	3,207	22.9	365	133	155
Total Levy	\$13,995	100.0%	\$1,591	\$1,413	\$1,593
Less Property Tax Credits	417		47	52	12
Net Property Taxes Payable	13,578		1,544	1,361	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$862,151		\$98,039	\$138,811	\$100,117
Referendum Market Valuation	574,300		\$65,306	65,301	77,359
Net Tax Capacity (NTC)	10,619		1,208	1,353	1,105
C. Average Local NTC Tax Rate	97.590				
Avg. Referendum Mkt. Value Tax Rate	0.074				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$7,416	37.6%	\$843	\$1,088	\$1,508
Sales/Use Tax (Calendar 2014)	3,583	18.2	407	674	827
Motor Vehicle Sales Tax (Calendar 2014)	1,350	6.8	154	144	137
Motor Vehicle Registration Tax (Calendar 2014)	1,094	5.5	124	124	122
Motor Fuels Tax (Calendar 2014)	1,783	9.0	203	215	162
Corporate Income Tax (Calendar 2014)	1,288	6.5	146	128	216
State General Property Tax (Payable 2014)	3,207	16.3	365	133	155
Total State Taxes	\$19,721	100.0%	\$2,243	\$2,506	\$3,128

I. Major State Aids/Credits	COOK			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$6,161	42.0%	\$1,178	\$1,209	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	4,008	27.3	766	869	720
Minnesota Family Investment Program	35	0.2	7	13	12
General Assistance	22	0.2	4	11	9
MinnesotaCare	25	0.2	5	2	2
Social Services	896	6.1	171	341	276
Miscellaneous	79	0.5	15	43	33
Total	5,065	34.5	968	1,278	1,052
Highway Aid (Calendar 2014)					
County Aid	2,926	20.0	559	174	96
Municipal Aid	0	0.0	0	31	29
Township Aid	3	0.0	1	6	7
Total	2,929	20.0	560	211	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	96	0.7	18	216	93
Disparity Reduction Aid (Calendar 2014)	6	0.0	1	33	3
County Program Aid (Payable 2014)	282	1.9	54	51	38
Community Corrections Funding (2014)	116	0.8	22	22	16
Total Aids	14,655	100.0	2,802	3,021	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	8	1.5	2	4	7
Miscellaneous Credits	528	98.5	101	47	5
Total Property Tax Credits	536	100.0	102	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	197	69.1	38	47	68
Regular (Renters)	88	30.9	17	29	40
Targeting Refund	0	0.0	0	1	0
Total Property Tax Refunds	285	100.0	54	77	107
Total Aids/Credits	\$15,476	100.0%	\$2,959	\$3,149	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$6,358	50.6%	\$1,215	\$575	\$468
City/Town Levy	1,208	9.6	231	292	367
School District Net Tax Capacity Levy	630	5.0	120	213	250
School District Referendum Market Value Levy	427	3.4	82	64	144
Miscellaneous District Levy	1,631	13.0	312	84	209
State Property Tax Levy	2,316	18.4	443	145	155
Total Levy	\$12,570	100.0%	\$2,403	\$1,372	\$1,593
Less Property Tax Credits	536		102	52	12
Net Property Taxes Payable	12,034		2,301	1,320	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,600,173		\$305,902	\$89,013	\$100,117
Referendum Market Valuation	622,161		\$118,937	67,201	77,359
Net Tax Capacity (NTC)	16,764		3,205	1,002	1,105
C. Average Local NTC Tax Rate	58.619				
Avg. Referendum Mkt. Value Tax Rate	0.069				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$4,933	27.0%	\$943	\$955	\$1,508
Sales/Use Tax (Calendar 2014)	7,249	39.7	1,386	818	827
Motor Vehicle Sales Tax (Calendar 2014)	835	4.6	160	139	137
Motor Vehicle Registration Tax (Calendar 2014)	709	3.9	136	119	122
Motor Fuels Tax (Calendar 2014)	1,896	10.4	362	179	162
Corporate Income Tax (Calendar 2014)	323	1.8	62	126	216
State General Property Tax (Payable 2014)	2,316	12.7	443	145	155
Total State Taxes	\$18,262	100.0%	\$3,491	\$2,482	\$3,128

	COTTONWOOD			SOUTHWEST (8)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$17,815	46.5%	\$1,531	\$1,537	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	8,376	21.8	720	711	720
Minnesota Family Investment Program	105	0.3	9	8	12
General Assistance	52	0.1	4	5	9
MinnesotaCare	44	0.1	4	2	2
Social Services	4,752	12.4	408	310	276
Miscellaneous	249	0.6	21	21	33
Total	13,578	35.4	1,167	1,057	1,052
Highway Aid (Calendar 2014)					
County Aid	3,035	7.9	261	283	96
Municipal Aid	0	0.0	0	12	29
Township Aid	531	1.4	46	48	7
Total	3,566	9.3	307	343	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,752	7.2	237	205	93
Disparity Reduction Aid (Calendar 2014)	102	0.3	9	7	3
County Program Aid (Payable 2014)	240	0.6	21	26	38
Community Corrections Funding (2014)	286	0.7	25	20	16
Total Aids	38,340	100.0	3,296	3,193	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	361	100.0	31	30	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	361	100.0	31	30	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	254	56.7	22	18	68
Regular (Renters)	194	43.3	17	20	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	448	100.0	39	38	107
Total Aids/Credits	\$39,149	100.0%	\$3,365	\$3,261	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$8,148	45.7%	\$700	\$617	\$468
City/Town Levy	4,448	24.9	382	345	367
School District Net Tax Capacity Levy	1,934	10.8	166	225	250
School District Referendum Market Value Levy	1,877	10.5	161	125	144
Miscellaneous District Levy	312	1.7	27	23	209
State Property Tax Levy	1,118	6.3	96	120	155
Total Levy	\$17,837	100.0%	\$1,533	\$1,455	\$1,593
Less Property Tax Credits	361		31	30	12
Net Property Taxes Payable	17,476		1,502	1,425	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$3,409,076		\$293,052	\$256,447	\$100,117
Referendum Market Valuation	507,116		\$43,593	48,586	77,359
Net Tax Capacity (NTC)	30,181		2,594	2,289	1,105
C. Average Local NTC Tax Rate	49.179				
Avg. Referendum Mkt. Value Tax Rate	0.370				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$13,333	49.3%	\$1,146	\$1,096	\$1,508
Sales/Use Tax (Calendar 2014)	4,275	15.8	367	581	827
Motor Vehicle Sales Tax (Calendar 2014)	1,873	6.9	161	159	137
Motor Vehicle Registration Tax (Calendar 2014)	1,639	6.1	141	139	122
Motor Fuels Tax (Calendar 2014)	2,187	8.1	188	223	162
Corporate Income Tax (Calendar 2014)	2,641	9.8	227	216	216
State General Property Tax (Payable 2014)	1,118	4.1	96	120	155
Total State Taxes	\$27,065	100.0%	\$2,327	\$2,535	\$3,128

I. Major State Aids/Credits	CROW WING			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$83,130	49.4%	\$1,312	\$1,391	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	50,157	29.8	791	911	720
Minnesota Family Investment Program	405	0.2	6	10	12
General Assistance	240	0.1	4	5	9
MinnesotaCare	111	0.1	2	2	2
Social Services	16,517	9.8	261	277	276
Miscellaneous	1,707	1.0	27	25	33
Total	69,137	41.1	1,091	1,230	1,052
Highway Aid (Calendar 2014)					
County Aid	6,163	3.7	97	153	96
Municipal Aid	1,112	0.7	18	10	29
Township Aid	456	0.3	7	16	7
Total	7,731	4.6	122	180	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	5,082	3.0	80	93	93
Disparity Reduction Aid (Calendar 2014)	34	0.0	1	2	3
County Program Aid (Payable 2014)	2,027	1.2	32	41	38
Community Corrections Funding (2014)	1,080	0.6	17	17	16
Total Aids	168,221	100.0	2,655	2,954	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	356	23.4	6	21	7
Miscellaneous Credits	1,165	76.6	18	7	5
Total Property Tax Credits	1,521	100.0	24	28	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	2,930	58.2	46	43	68
Regular (Renters)	2,092	41.5	33	25	40
Targeting Refund	15	0.3	0	0	0
Total Property Tax Refunds	5,037	100.0	79	69	107
Total Aids/Credits	\$174,779	100.0%	\$2,758	\$3,051	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$34,504	33.1%	\$544	\$557	\$468
City/Town Levy	28,528	27.4	450	339	367
School District Net Tax Capacity Levy	18,500	17.8	292	233	250
School District Referendum Market Value Levy	4,619	4.4	73	72	144
Miscellaneous District Levy	2,628	2.5	41	27	209
State Property Tax Levy	15,400	14.8	243	189	155
Total Levy	\$104,178	100.0%	\$1,644	\$1,417	\$1,593
Less Property Tax Credits	1,521		24	28	12
Net Property Taxes Payable	102,657		1,620	1,389	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$9,121,466		\$143,938	\$129,903	\$100,117
Referendum Market Valuation	5,372,570		\$84,780	70,012	77,359
Net Tax Capacity (NTC)	99,484		1,570	1,345	1,105
C. Average Local NTC Tax Rate	84.596				
Avg. Referendum Mkt. Value Tax Rate	0.086				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$62,147	34.5%	\$981	\$836	\$1,508
Sales/Use Tax (Calendar 2014)	64,776	36.0	1,022	664	827
Motor Vehicle Sales Tax (Calendar 2014)	9,412	5.2	149	145	137
Motor Vehicle Registration Tax (Calendar 2014)	7,986	4.4	126	119	122
Motor Fuels Tax (Calendar 2014)	12,243	6.8	193	206	162
Corporate Income Tax (Calendar 2014)	7,958	4.4	126	98	216
State General Property Tax (Payable 2014)	15,400	8.6	243	189	155
Total State Taxes	\$179,924	100.0%	\$2,839	\$2,257	\$3,128

I. Major State Aids/Credits	DAKOTA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$626,312	62.0%	\$1,522	\$1,514	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	204,560	20.2	497	746	720
Minnesota Family Investment Program	2,621	0.3	6	14	12
General Assistance	1,919	0.2	5	12	9
MinnesotaCare	1,217	0.1	3	3	2
Social Services	105,582	10.4	257	274	276
Miscellaneous	7,086	0.7	17	40	33
Total	322,985	31.9	785	1,091	1,052
Highway Aid (Calendar 2014)					
County Aid	19,327	1.9	47	43	96
Municipal Aid	15,865	1.6	39	36	29
Township Aid	263	0.0	1	0	7
Total	35,455	3.5	86	79	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	4,458	0.4	11	58	93
Disparity Reduction Aid (Calendar 2014)	5	0.0	0	0	3
County Program Aid (Payable 2014)	16,426	1.6	40	33	38
Community Corrections Funding (2014)	4,796	0.5	12	14	16
Total Aids	1,010,436	100.0	2,455	2,789	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	414	60.3	1	1	7
Miscellaneous Credits	273	39.7	1	0	5
Total Property Tax Credits	687	100.0	2	1	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	30,316	63.2	74	86	68
Regular (Renters)	17,641	36.8	43	50	40
Targeting Refund	32	0.1	0	0	0
Total Property Tax Refunds	47,988	100.0	117	136	107
Total Aids/Credits	\$1,059,112	100.0%	\$2,574	\$2,925	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$112,021	17.7%	\$272	\$411	\$468
City/Town Levy	159,898	25.2	389	404	367
School District Net Tax Capacity Levy	105,715	16.7	257	274	250
School District Referendum Market Value Levy	81,050	12.8	197	185	144
Miscellaneous District Levy	109,086	17.2	265	349	209
State Property Tax Levy	65,946	10.4	160	179	155
Total Levy	\$633,716	100.0%	\$1,540	\$1,802	\$1,593
Less Property Tax Credits	687		2	1	12
Net Property Taxes Payable	633,028		1,538	1,801	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$34,555,360		\$83,973	\$86,637	\$100,117
Referendum Market Valuation	35,224,720		\$85,599	89,488	77,359
Net Tax Capacity (NTC)	410,791		998	1,056	1,105
C. Average Local NTC Tax Rate	117.841				
Avg. Referendum Mkt. Value Tax Rate	0.238				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$710,829	50.2%	\$1,727	\$1,852	\$1,508
Sales/Use Tax (Calendar 2014)	348,593	24.6	847	980	827
Motor Vehicle Sales Tax (Calendar 2014)	57,889	4.1	141	132	137
Motor Vehicle Registration Tax (Calendar 2014)	53,779	3.8	131	122	122
Motor Fuels Tax (Calendar 2014)	60,310	4.3	147	140	162
Corporate Income Tax (Calendar 2014)	119,642	8.4	291	281	216
State General Property Tax (Payable 2014)	65,946	4.7	160	179	155
Total State Taxes	\$1,416,988	100.0%	\$3,443	\$3,687	\$3,128

I. Major State Aids/Credits	DODGE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$31,492	56.8%	\$1,547	\$1,373	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	10,469	18.9	514	555	720
Minnesota Family Investment Program	135	0.2	7	9	12
General Assistance	91	0.2	4	4	9
MinnesotaCare	34	0.1	2	2	2
Social Services	4,457	8.0	219	280	276
Miscellaneous	302	0.5	15	22	33
Total	15,488	27.9	761	872	1,052
Highway Aid (Calendar 2014)					
County Aid	3,967	7.2	195	124	96
Municipal Aid	248	0.4	12	25	29
Township Aid	325	0.6	16	11	7
Total	4,540	8.2	223	160	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,755	5.0	135	133	93
Disparity Reduction Aid (Calendar 2014)	259	0.5	13	3	3
County Program Aid (Payable 2014)	730	1.3	36	44	38
Community Corrections Funding (2014)	218	0.4	11	15	16
Total Aids	55,481	100.0	2,726	2,601	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	365	100.0	18	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	365	100.0	18	13	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	784	67.6	39	47	68
Regular (Renters)	375	32.4	18	30	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	1,159	100.0	57	77	107
Total Aids/Credits	\$57,006	100.0%	\$2,801	\$2,690	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$10,902	41.7%	\$536	\$489	\$468
City/Town Levy	7,411	28.3	364	361	367
School District Net Tax Capacity Levy	5,263	20.1	259	213	250
School District Referendum Market Value Levy	1,261	4.8	62	117	144
Miscellaneous District Levy	255	1.0	13	25	209
State Property Tax Levy	1,058	4.0	52	115	155
Total Levy	\$26,150	100.0%	\$1,285	\$1,319	\$1,593
Less Property Tax Credits	365		18	13	12
Net Property Taxes Payable	25,785		1,267	1,307	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,861,635		\$140,607	\$102,524	\$100,117
Referendum Market Valuation	1,171,162		\$57,545	66,809	77,359
Net Tax Capacity (NTC)	25,797		1,268	1,035	1,105
C. Average Local NTC Tax Rate	92.381				
Avg. Referendum Mkt. Value Tax Rate	0.108				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$24,547	56.3%	\$1,206	\$1,235	\$1,508
Sales/Use Tax (Calendar 2014)	6,617	15.2	325	625	827
Motor Vehicle Sales Tax (Calendar 2014)	2,942	6.7	145	138	137
Motor Vehicle Registration Tax (Calendar 2014)	2,482	5.7	122	119	122
Motor Fuels Tax (Calendar 2014)	3,370	7.7	166	177	162
Corporate Income Tax (Calendar 2014)	2,596	6.0	128	142	216
State General Property Tax (Payable 2014)	1,058	2.4	52	115	155
Total State Taxes	\$43,612	100.0%	\$2,143	\$2,552	\$3,128

I. Major State Aids/Credits	DOUGLAS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$44,578	50.5%	\$1,212	\$1,330	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	23,145	26.2	629	725	720
Minnesota Family Investment Program	208	0.2	6	9	12
General Assistance	201	0.2	5	7	9
MinnesotaCare	44	0.0	1	2	2
Social Services	8,741	9.9	238	287	276
Miscellaneous	799	0.9	22	24	33
Total	33,138	37.5	901	1,052	1,052
Highway Aid (Calendar 2014)					
County Aid	4,888	5.5	133	182	96
Municipal Aid	868	1.0	24	20	29
Township Aid	370	0.4	10	22	7
Total	6,126	6.9	167	223	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,411	2.7	66	124	93
Disparity Reduction Aid (Calendar 2014)	15	0.0	0	1	3
County Program Aid (Payable 2014)	1,386	1.6	38	39	38
Community Corrections Funding (2014)	697	0.8	19	18	16
Total Aids	88,351	100.0	2,402	2,788	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	558	100.0	15	19	7
Miscellaneous Credits	0	0.0	0	33	5
Total Property Tax Credits	558	100.0	15	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	2,522	67.8	69	40	68
Regular (Renters)	1,196	32.1	33	26	40
Targeting Refund	3	0.1	0	0	0
Total Property Tax Refunds	3,721	100.0	101	66	107
Total Aids/Credits	\$92,629	100.0%	\$2,518	\$2,906	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$25,586	42.1%	\$695	\$602	\$468
City/Town Levy	12,506	20.6	340	292	367
School District Net Tax Capacity Levy	10,118	16.6	275	231	250
School District Referendum Market Value Levy	3,249	5.3	88	98	144
Miscellaneous District Levy	2,633	4.3	72	56	209
State Property Tax Levy	6,723	11.1	183	133	155
Total Levy	\$60,815	100.0%	\$1,653	\$1,413	\$1,593
Less Property Tax Credits	558		15	52	12
Net Property Taxes Payable	60,258		1,638	1,361	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$4,645,545		\$126,275	\$138,811	\$100,117
Referendum Market Valuation	3,065,971		\$83,339	65,301	77,359
Net Tax Capacity (NTC)	48,783		1,326	1,353	1,105
C. Average Local NTC Tax Rate	104.223				
Avg. Referendum Mkt. Value Tax Rate	0.106				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$46,824	40.7%	\$1,273	\$1,088	\$1,508
Sales/Use Tax (Calendar 2014)	36,350	31.6	988	674	827
Motor Vehicle Sales Tax (Calendar 2014)	5,700	4.9	155	144	137
Motor Vehicle Registration Tax (Calendar 2014)	5,024	4.4	137	124	122
Motor Fuels Tax (Calendar 2014)	9,103	7.9	247	215	162
Corporate Income Tax (Calendar 2014)	5,445	4.7	148	128	216
State General Property Tax (Payable 2014)	6,723	5.8	183	133	155
Total State Taxes	\$115,170	100.0%	\$3,131	\$2,506	\$3,128

I. Major State Aids/Credits	FARIBAULT			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$17,297	39.5%	\$1,225	\$1,239	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance				609	720
Minnesota Family Investment Program		See Note		7	12
General Assistance				5	9
MinnesotaCare	20	0.0	1	1	2
Social Services				294	276
Miscellaneous				20	33
Total	16,595	37.9	1,175	936	1,052
Highway Aid (Calendar 2014)					
County Aid	4,422	10.1	313	174	96
Municipal Aid	0	0.0	0	21	29
Township Aid	700	1.6	50	15	7
Total	5,122	11.7	363	210	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	4,074	9.3	288	187	93
Disparity Reduction Aid (Calendar 2014)	177	0.4	13	4	3
County Program Aid (Payable 2014)	297	0.7	21	36	38
Community Corrections Funding (2014)	223	0.5	16	18	16
Total Aids	43,785	100.0	3,100	2,630	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	430	100.0	30	17	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	430	100.0	30	18	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	234	50.6	17	36	68
Regular (Renters)	229	49.6	16	28	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	462	100.0	33	64	107
Total Aids/Credits	\$44,677	100.0%	\$3,163	\$2,712	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$9,480	44.4%	\$671	\$546	\$468
City/Town Levy	6,185	28.9	438	348	367
School District Net Tax Capacity Levy	3,216	15.0	228	209	250
School District Referendum Market Value Levy	1,408	6.6	100	113	144
Miscellaneous District Levy	73	0.3	5	20	209
State Property Tax Levy	1,008	4.7	71	111	155
Total Levy	\$21,370	100.0%	\$1,513	\$1,348	\$1,593
Less Property Tax Credits	430		30	18	12
Net Property Taxes Payable	20,940		1,483	1,330	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$3,627,254		\$256,815	\$147,378	\$100,117
Referendum Market Valuation	614,877		\$43,534	58,699	77,359
Net Tax Capacity (NTC)	31,596		2,237	1,379	1,105
C. Average Local NTC Tax Rate	59.988				
Avg. Referendum Mkt. Value Tax Rate	0.229				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$14,379	47.3%	\$1,018	\$1,085	\$1,508
Sales/Use Tax (Calendar 2014)	5,454	17.9	386	626	827
Motor Vehicle Sales Tax (Calendar 2014)	2,443	8.0	173	143	137
Motor Vehicle Registration Tax (Calendar 2014)	2,134	7.0	151	124	122
Motor Fuels Tax (Calendar 2014)	3,695	12.2	262	174	162
Corporate Income Tax (Calendar 2014)	1,292	4.2	91	170	216
State General Property Tax (Payable 2014)	1,008	3.3	71	111	155
Total State Taxes	\$30,405	100.0%	\$2,153	\$2,434	\$3,128

NOTE: The human service amounts, other than MinnesotaCare, were not available by county for the Human Services Board (Faribault and Martin). The total for the Human Service Board is \$40.4 million, which was allocated to the counties on a per capita basis (\$16.6 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 other programs such as MFIP, etc.

I. Major State Aids/Credits	FILLMORE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$25,334	46.8%	\$1,219	\$1,373	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	11,988	22.1	577	555	720
Minnesota Family Investment Program	66	0.1	3	9	12
General Assistance	53	0.1	3	4	9
MinnesotaCare	21	0.0	1	2	2
Social Services	4,380	8.1	211	280	276
Miscellaneous	330	0.6	16	22	33
Total	16,839	31.1	810	872	1,052
Highway Aid (Calendar 2014)					
County Aid	5,978	11.0	288	124	96
Municipal Aid	0	0.0	0	25	29
Township Aid	1,029	1.9	50	11	7
Total	7,007	12.9	337	160	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	3,931	7.3	189	133	93
Disparity Reduction Aid (Calendar 2014)	245	0.5	12	3	3
County Program Aid (Payable 2014)	759	1.4	37	44	38
Community Corrections Funding (2014)	61	0.1	3	15	16
Total Aids	54,177	100.0	2,607	2,601	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	713	100.0	34	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	713	100.0	34	13	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	585	61.8	28	47	68
Regular (Renters)	361	38.2	17	30	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	946	100.0	46	77	107
Total Aids/Credits	\$55,836	100.0%	\$2,687	\$2,690	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$8,322	32.5%	\$400	\$489	\$468
City/Town Levy	8,483	33.2	408	361	367
School District Net Tax Capacity Levy	4,830	18.9	232	213	250
School District Referendum Market Value Levy	2,181	8.5	105	117	144
Miscellaneous District Levy	308	1.2	15	25	209
State Property Tax Levy	1,443	5.6	69	115	155
Total Levy	\$25,567	100.0%	\$1,230	\$1,319	\$1,593
Less Property Tax Credits	713		34	13	12
Net Property Taxes Payable	24,854		1,196	1,307	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$3,446,941		\$165,854	\$102,524	\$100,117
Referendum Market Valuation	1,142,297		\$54,963	66,809	77,359
Net Tax Capacity (NTC)	29,107		1,401	1,035	1,105
C. Average Local NTC Tax Rate	75.387				
Avg. Referendum Mkt. Value Tax Rate	0.191				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$22,387	49.1%	\$1,077	\$1,235	\$1,508
Sales/Use Tax (Calendar 2014)	10,260	22.5	494	625	827
Motor Vehicle Sales Tax (Calendar 2014)	3,439	7.5	165	138	137
Motor Vehicle Registration Tax (Calendar 2014)	2,896	6.3	139	119	122
Motor Fuels Tax (Calendar 2014)	3,561	7.8	171	177	162
Corporate Income Tax (Calendar 2014)	1,644	3.6	79	142	216
State General Property Tax (Payable 2014)	1,443	3.2	69	115	155
Total State Taxes	\$45,630	100.0%	\$2,196	\$2,552	\$3,128

I. Major State Aids/Credits	FREEBORN			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$46,505	49.7%	\$1,508	\$1,373	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	22,854	24.4	741	555	720
Minnesota Family Investment Program	282	0.3	9	9	12
General Assistance	131	0.1	4	4	9
MinnesotaCare	39	0.0	1	2	2
Social Services	8,434	9.0	274	280	276
Miscellaneous	427	0.5	14	22	33
Total	32,168	34.3	1,043	872	1,052
Highway Aid (Calendar 2014)					
County Aid	5,293	5.7	172	124	96
Municipal Aid	952	1.0	31	25	29
Township Aid	454	0.5	15	11	7
Total	6,699	7.2	217	160	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	6,201	6.6	201	133	93
Disparity Reduction Aid (Calendar 2014)	83	0.1	3	3	3
County Program Aid (Payable 2014)	1,343	1.4	44	44	38
Community Corrections Funding (2014)	617	0.7	20	15	16
Total Aids	93,616	100.0	3,036	2,601	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	555	100.0	18	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	555	100.0	18	13	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	914	49.5	30	47	68
Regular (Renters)	928	50.3	30	30	40
Targeting Refund	3	0.2	0	0	0
Total Property Tax Refunds	1,845	100.0	60	77	107
Total Aids/Credits	\$96,016	100.0%	\$3,114	\$2,690	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$19,420	43.0%	\$630	\$489	\$468
City/Town Levy	9,586	21.2	311	361	367
School District Net Tax Capacity Levy	7,605	16.8	247	213	250
School District Referendum Market Value Levy	3,871	8.6	126	117	144
Miscellaneous District Levy	720	1.6	23	25	209
State Property Tax Levy	3,966	8.8	129	115	155
Total Levy	\$45,169	100.0%	\$1,465	\$1,319	\$1,593
Less Property Tax Credits	555		18	13	12
Net Property Taxes Payable	44,613		1,447	1,307	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$4,185,546		\$135,758	\$102,524	\$100,117
Referendum Market Valuation	1,607,295		\$52,132	66,809	77,359
Net Tax Capacity (NTC)	39,467		1,280	1,035	1,105
C. Average Local NTC Tax Rate	94.592				
Avg. Referendum Mkt. Value Tax Rate	0.241				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$29,490	40.8%	\$957	\$1,235	\$1,508
Sales/Use Tax (Calendar 2014)	18,915	26.2	614	625	827
Motor Vehicle Sales Tax (Calendar 2014)	4,321	6.0	140	138	137
Motor Vehicle Registration Tax (Calendar 2014)	3,617	5.0	117	119	122
Motor Fuels Tax (Calendar 2014)	8,614	11.9	279	177	162
Corporate Income Tax (Calendar 2014)	3,355	4.6	109	142	216
State General Property Tax (Payable 2014)	3,966	5.5	129	115	155
Total State Taxes	\$72,277	100.0%	\$2,344	\$2,552	\$3,128

I. Major State Aids/Credits	GOODHUE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$59,143	53.4%	\$1,272	\$1,373	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	23,243	21.0	500	555	720
Minnesota Family Investment Program	224	0.2	5	9	12
General Assistance	152	0.1	3	4	9
MinnesotaCare	63	0.1	1	2	2
Social Services	12,600	11.4	271	280	276
Miscellaneous	619	0.6	13	22	33
Total	36,902	33.3	794	872	1,052
Highway Aid (Calendar 2014)					
County Aid	6,039	5.5	130	124	96
Municipal Aid	933	0.8	20	25	29
Township Aid	841	0.8	18	11	7
Total	7,813	7.1	168	160	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	4,405	4.0	95	133	93
Disparity Reduction Aid (Calendar 2014)	90	0.1	2	3	3
County Program Aid (Payable 2014)	1,621	1.5	35	44	38
Community Corrections Funding (2014)	794	0.7	17	15	16
Total Aids	110,767	100.0	2,383	2,601	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	840	100.0	18	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	840	100.0	18	13	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	2,759	66.1	59	47	68
Regular (Renters)	1,414	33.9	30	30	40
Targeting Refund	2	0.0	0	0	0
Total Property Tax Refunds	4,175	100.0	90	77	107
Total Aids/Credits	\$115,781	100.0%	\$2,491	\$2,690	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$27,371	34.7%	\$589	\$489	\$468
City/Town Levy	25,697	32.6	553	361	367
School District Net Tax Capacity Levy	10,923	13.9	235	213	250
School District Referendum Market Value Levy	7,424	9.4	160	117	144
Miscellaneous District Levy	1,495	1.9	32	25	209
State Property Tax Levy	5,934	7.5	128	115	155
Total Levy	\$78,844	100.0%	\$1,696	\$1,319	\$1,593
Less Property Tax Credits	840		18	13	12
Net Property Taxes Payable	78,004		1,678	1,307	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$6,032,527		\$129,788	\$102,524	\$100,117
Referendum Market Valuation	3,924,590		\$84,436	66,809	77,359
Net Tax Capacity (NTC)	63,098		1,358	1,035	1,105
C. Average Local NTC Tax Rate	103.784				
Avg. Referendum Mkt. Value Tax Rate	0.189				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$58,919	50.0%	\$1,268	\$1,235	\$1,508
Sales/Use Tax (Calendar 2014)	21,873	18.6	471	625	827
Motor Vehicle Sales Tax (Calendar 2014)	7,257	6.2	156	138	137
Motor Vehicle Registration Tax (Calendar 2014)	6,317	5.4	136	119	122
Motor Fuels Tax (Calendar 2014)	10,187	8.7	219	177	162
Corporate Income Tax (Calendar 2014)	7,275	6.2	157	142	216
State General Property Tax (Payable 2014)	5,934	5.0	128	115	155
Total State Taxes	\$117,762	100.0%	\$2,534	\$2,552	\$3,128

I. Major State Aids/Credits	GRANT			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$7,813	41.2%	\$1,319	\$1,330	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	4,370	23.1	738	725	720
Minnesota Family Investment Program	43	0.2	7	9	12
General Assistance	23	0.1	4	7	9
MinnesotaCare	1	0.0	0	2	2
Social Services	2,456	13.0	415	287	276
Miscellaneous	101	0.5	17	24	33
Total	6,993	36.9	1,181	1,052	1,052
Highway Aid (Calendar 2014)					
County Aid	2,680	14.1	452	182	96
Municipal Aid	0	0.0	0	20	29
Township Aid	265	1.4	45	22	7
Total	2,946	15.5	497	223	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	922	4.9	156	124	93
Disparity Reduction Aid (Calendar 2014)	14	0.1	2	1	3
County Program Aid (Payable 2014)	144	0.8	24	39	38
Community Corrections Funding (2014)	122	0.6	21	18	16
Total Aids	18,954	100.0	3,200	2,788	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	223	98.2	38	19	7
Miscellaneous Credits	4	1.8	1	33	5
Total Property Tax Credits	227	100.0	38	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	226	69.5	38	40	68
Regular (Renters)	99	30.5	17	26	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	325	100.0	55	66	107
Total Aids/Credits	\$19,506	100.0%	\$3,293	\$2,906	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$5,680	50.5%	\$959	\$602	\$468
City/Town Levy	2,441	21.7	412	292	367
School District Net Tax Capacity Levy	1,078	9.6	182	231	250
School District Referendum Market Value Levy	1,015	9.0	171	98	144
Miscellaneous District Levy	524	4.7	88	56	209
State Property Tax Levy	500	4.4	84	133	155
Total Levy	\$11,238	100.0%	\$1,897	\$1,413	\$1,593
Less Property Tax Credits	227		38	52	12
Net Property Taxes Payable	11,011		1,859	1,361	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,425,314		\$240,641	\$138,811	\$100,117
Referendum Market Valuation	283,725		\$47,902	65,301	77,359
Net Tax Capacity (NTC)	12,255		2,069	1,353	1,105
C. Average Local NTC Tax Rate	79.334				
Avg. Referendum Mkt. Value Tax Rate	0.358				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$8,621	50.1%	\$1,456	\$1,088	\$1,508
Sales/Use Tax (Calendar 2014)	2,360	13.7	398	674	827
Motor Vehicle Sales Tax (Calendar 2014)	1,073	6.2	181	144	137
Motor Vehicle Registration Tax (Calendar 2014)	939	5.5	159	124	122
Motor Fuels Tax (Calendar 2014)	2,027	11.8	342	215	162
Corporate Income Tax (Calendar 2014)	1,686	9.8	285	128	216
State General Property Tax (Payable 2014)	500	2.9	84	133	155
Total State Taxes	\$17,206	100.0%	\$2,905	\$2,506	\$3,128

I. Major State Aids/Credits	HENNEPIN			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$1,729,886	49.4%	\$1,429	\$1,514	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	1,061,177	30.3	876	746	720
Minnesota Family Investment Program	19,808	0.6	16	14	12
General Assistance	23,110	0.7	19	12	9
MinnesotaCare	3,929	0.1	3	3	2
Social Services	364,003	10.4	301	274	276
Miscellaneous	80,973	2.3	67	40	33
Total	1,552,999	44.3	1,283	1,091	1,052
Highway Aid (Calendar 2014)					
County Aid	40,197	1.1	33	43	96
Municipal Aid	43,195	1.2	36	36	29
Township Aid	0	0.0	0	0	7
Total	83,392	2.4	69	79	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	87,917	2.5	73	58	93
Disparity Reduction Aid (Calendar 2014)	740	0.0	1	0	3
County Program Aid (Payable 2014)	31,793	0.9	26	33	38
Community Corrections Funding (2014)	17,690	0.5	15	14	16
Total Aids	3,504,417	100.0	2,894	2,789	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	277	59.7	0	1	7
Miscellaneous Credits	186	40.1	0	0	5
Total Property Tax Credits	464	100.0	0	1	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	120,763	63.1	100	86	68
Regular (Renters)	70,153	36.7	58	50	40
Targeting Refund	372	0.2	0	0	0
Total Property Tax Refunds	191,287	100.0	158	136	107
Total Aids/Credits	\$3,696,168	100.0%	\$3,053	\$2,925	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$614,670	22.9%	\$508	\$411	\$468
City/Town Levy	617,303	23.0	510	404	367
School District Net Tax Capacity Levy	343,144	12.8	283	274	250
School District Referendum Market Value Levy	266,912	10.0	220	185	144
Miscellaneous District Levy	558,803	20.9	462	349	209
State Property Tax Levy	277,672	10.4	229	179	155
Total Levy	\$2,678,504	100.0%	\$2,212	\$1,802	\$1,593
Less Property Tax Credits	464		0	1	12
Net Property Taxes Payable	2,678,040		2,212	1,801	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$119,027,890		\$98,312	\$86,637	\$100,117
Referendum Market Valuation	123,361,146		\$101,891	89,488	77,359
Net Tax Capacity (NTC)	1,497,676		1,237	1,056	1,105
C. Average Local NTC Tax Rate	141.523				
Avg. Referendum Mkt. Value Tax Rate	0.228				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$2,661,668	48.4%	\$2,198	\$1,852	\$1,508
Sales/Use Tax (Calendar 2014)	1,578,540	28.7	1,304	980	827
Motor Vehicle Sales Tax (Calendar 2014)	158,434	2.9	131	132	137
Motor Vehicle Registration Tax (Calendar 2014)	148,684	2.7	123	122	122
Motor Fuels Tax (Calendar 2014)	172,839	3.1	143	140	162
Corporate Income Tax (Calendar 2014)	497,518	9.1	411	281	216
State General Property Tax (Payable 2014)	277,672	5.1	229	179	155
Total State Taxes	\$5,495,355	100.0%	\$4,539	\$3,687	\$3,128

I. Major State Aids/Credits	HOUSTON			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$38,579	60.9%	\$2,056	\$1,373	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	9,658	15.2	515	555	720
Minnesota Family Investment Program	140	0.2	7	9	12
General Assistance	48	0.1	3	4	9
MinnesotaCare	37	0.1	2	2	2
Social Services	5,116	8.1	273	280	276
Miscellaneous	319	0.5	17	22	33
Total	15,317	24.1	816	872	1,052
Highway Aid (Calendar 2014)					
County Aid	4,533	7.2	242	124	96
Municipal Aid	219	0.3	12	25	29
Township Aid	848	1.3	45	11	7
Total	5,601	8.8	298	160	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,491	3.9	133	133	93
Disparity Reduction Aid (Calendar 2014)	295	0.5	16	3	3
County Program Aid (Payable 2014)	874	1.4	47	44	38
Community Corrections Funding (2014)	241	0.4	13	15	16
Total Aids	63,398	100.0	3,378	2,601	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	555	100.0	30	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	555	100.0	30	13	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,280	81.3	68	47	68
Regular (Renters)	295	18.7	16	30	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	1,575	100.0	84	77	107
Total Aids/Credits	\$65,528	100.0%	\$3,492	\$2,690	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$10,725	43.3%	\$572	\$489	\$468
City/Town Levy	6,929	28.0	369	361	367
School District Net Tax Capacity Levy	3,513	14.2	187	213	250
School District Referendum Market Value Levy	2,338	9.4	125	117	144
Miscellaneous District Levy	199	0.8	11	25	209
State Property Tax Levy	1,058	4.3	56	115	155
Total Levy	\$24,762	100.0%	\$1,320	\$1,319	\$1,593
Less Property Tax Credits	555		30	13	12
Net Property Taxes Payable	24,206		1,290	1,307	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,965,736		\$104,750	\$102,524	\$100,117
Referendum Market Valuation	1,123,521		\$59,870	66,809	77,359
Net Tax Capacity (NTC)	17,002		906	1,035	1,105
C. Average Local NTC Tax Rate	125.668				
Avg. Referendum Mkt. Value Tax Rate	0.208				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$12,348	43.2%	\$658	\$1,235	\$1,508
Sales/Use Tax (Calendar 2014)	5,579	19.5	297	625	827
Motor Vehicle Sales Tax (Calendar 2014)	2,956	10.3	158	138	137
Motor Vehicle Registration Tax (Calendar 2014)	2,499	8.7	133	119	122
Motor Fuels Tax (Calendar 2014)	2,970	10.4	158	177	162
Corporate Income Tax (Calendar 2014)	1,169	4.1	62	142	216
State General Property Tax (Payable 2014)	1,058	3.7	56	115	155
Total State Taxes	\$28,580	100.0%	\$1,523	\$2,552	\$3,128

	HUBBARD			HEADWATERS (2)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$30,252	51.6%	\$1,469	\$1,614	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	17,320	29.5	841	1,124	720
Minnesota Family Investment Program	229	0.4	11	26	12
General Assistance	135	0.2	7	7	9
MinnesotaCare	63	0.1	3	2	2
Social Services	4,558	7.8	221	282	276
Miscellaneous	391	0.7	19	23	33
Total	22,697	38.7	1,102	1,464	1,052
Highway Aid (Calendar 2014)					
County Aid	3,637	6.2	177	221	96
Municipal Aid	0	0.0	0	7	29
Township Aid	326	0.6	16	15	7
Total	3,963	6.8	192	243	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	589	1.0	29	71	93
Disparity Reduction Aid (Calendar 2014)	0	0.0	0	3	3
County Program Aid (Payable 2014)	690	1.2	34	63	38
Community Corrections Funding (2014)	429	0.7	21	26	16
Total Aids	58,620	100.0	2,846	3,483	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	247	99.2	12	17	7
Miscellaneous Credits	2	0.8	0	0	5
Total Property Tax Credits	249	100.0	12	17	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	948	70.8	46	29	68
Regular (Renters)	388	29.0	19	21	40
Targeting Refund	3	0.2	0	0	0
Total Property Tax Refunds	1,339	100.0	65	51	107
Total Aids/Credits	\$60,208	100.0%	\$2,923	\$3,550	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$12,200	37.6%	\$592	\$499	\$468
City/Town Levy	7,082	21.8	344	226	367
School District Net Tax Capacity Levy	6,199	19.1	301	206	250
School District Referendum Market Value Levy	1,829	5.6	89	59	144
Miscellaneous District Levy	497	1.5	24	34	209
State Property Tax Levy	4,612	14.2	224	164	155
Total Levy	\$32,419	100.0%	\$1,574	\$1,189	\$1,593
Less Property Tax Credits	249		12	17	12
Net Property Taxes Payable	32,170		1,562	1,172	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$3,106,341		\$150,823	\$93,135	\$100,117
Referendum Market Valuation	1,613,318		\$78,332	57,307	77,359
Net Tax Capacity (NTC)	32,664		1,586	1,003	1,105
C. Average Local NTC Tax Rate	79.529				
Avg. Referendum Mkt. Value Tax Rate	0.113				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$16,402	38.5%	\$796	\$738	\$1,508
Sales/Use Tax (Calendar 2014)	10,858	25.5	527	693	827
Motor Vehicle Sales Tax (Calendar 2014)	2,899	6.8	141	127	137
Motor Vehicle Registration Tax (Calendar 2014)	2,367	5.6	115	105	122
Motor Fuels Tax (Calendar 2014)	4,136	9.7	201	170	162
Corporate Income Tax (Calendar 2014)	1,304	3.1	63	94	216
State General Property Tax (Payable 2014)	4,612	10.8	224	164	155
Total State Taxes	\$42,578	100.0%	\$2,067	\$2,091	\$3,128

I. Major State Aids/Credits	ISANTI			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$53,436	55.7%	\$1,392	\$1,297	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	23,429	24.4	610	688	720
Minnesota Family Investment Program	204	0.2	5	6	12
General Assistance	197	0.2	5	6	9
MinnesotaCare	54	0.1	1	2	2
Social Services	8,672	9.0	226	241	276
Miscellaneous	853	0.9	22	19	33
Total	33,409	34.8	870	961	1,052
Highway Aid (Calendar 2014)					
County Aid	3,529	3.7	92	146	96
Municipal Aid	588	0.6	15	11	29
Township Aid	279	0.3	7	9	7
Total	4,396	4.6	114	166	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,784	1.9	46	61	93
Disparity Reduction Aid (Calendar 2014)	76	0.1	2	1	3
County Program Aid (Payable 2014)	1,970	2.1	51	53	38
Community Corrections Funding (2014)	817	0.9	21	23	16
Total Aids	95,886	100.0	2,497	2,562	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	769	100.0	20	19	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	769	100.0	20	19	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	2,599	70.9	68	72	68
Regular (Renters)	1,018	27.8	27	24	40
Targeting Refund	48	1.3	1	1	0
Total Property Tax Refunds	3,665	100.0	95	97	107
Total Aids/Credits	\$100,321	100.0%	\$2,613	\$2,678	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$16,459	38.4%	\$429	\$536	\$468
City/Town Levy	11,323	26.4	295	271	367
School District Net Tax Capacity Levy	9,753	22.8	254	214	250
School District Referendum Market Value Levy	2,261	5.3	59	63	144
Miscellaneous District Levy	459	1.1	12	25	209
State Property Tax Levy	2,568	6.0	67	75	155
Total Levy	\$42,822	100.0%	\$1,115	\$1,183	\$1,593
Less Property Tax Credits	769		20	19	12
Net Property Taxes Payable	42,053		1,095	1,164	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,390,287		\$62,252	\$68,296	\$100,117
Referendum Market Valuation	2,145,082		\$55,866	55,456	77,359
Net Tax Capacity (NTC)	24,685		643	704	1,105
C. Average Local NTC Tax Rate	153.914				
Avg. Referendum Mkt. Value Tax Rate	0.105				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$37,430	45.5%	\$975	\$922	\$1,508
Sales/Use Tax (Calendar 2014)	24,756	30.1	645	424	827
Motor Vehicle Sales Tax (Calendar 2014)	5,133	6.2	134	143	137
Motor Vehicle Registration Tax (Calendar 2014)	4,197	5.1	109	116	122
Motor Fuels Tax (Calendar 2014)	5,791	7.0	151	213	162
Corporate Income Tax (Calendar 2014)	2,445	3.0	64	73	216
State General Property Tax (Payable 2014)	2,568	3.1	67	75	155
Total State Taxes	\$82,320	100.0%	\$2,144	\$1,966	\$3,128

I. Major State Aids/Credits	ITASCA			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$59,745	43.2%	\$1,309	\$1,209	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	44,755	32.4	981	869	720
Minnesota Family Investment Program	652	0.5	14	13	12
General Assistance	558	0.4	12	11	9
MinnesotaCare	116	0.1	3	2	2
Social Services	13,863	10.0	304	341	276
Miscellaneous	1,373	1.0	30	43	33
Total	61,317	44.4	1,344	1,278	1,052
Highway Aid (Calendar 2014)					
County Aid	9,175	6.6	201	174	96
Municipal Aid	921	0.7	20	31	29
Township Aid	252	0.2	6	6	7
Total	10,347	7.5	227	211	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	3,696	2.7	81	216	93
Disparity Reduction Aid (Calendar 2014)	289	0.2	6	33	3
County Program Aid (Payable 2014)	1,828	1.3	40	51	38
Community Corrections Funding (2014)	982	0.7	22	22	16
Total Aids	138,203	100.0	3,028	3,021	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	272	6.0	6	4	7
Miscellaneous Credits	4,288	94.0	94	47	5
Total Property Tax Credits	4,560	100.0	100	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,888	64.0	41	47	68
Regular (Renters)	990	33.5	22	29	40
Targeting Refund	74	2.5	2	1	0
Total Property Tax Refunds	2,952	100.0	65	77	107
Total Aids/Credits	\$145,716	100.0%	\$3,193	\$3,149	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$31,190	39.9%	\$683	\$575	\$468
City/Town Levy	16,687	21.4	366	292	367
School District Net Tax Capacity Levy	11,301	14.5	248	213	250
School District Referendum Market Value Levy	3,260	4.2	71	64	144
Miscellaneous District Levy	6,726	8.6	147	84	209
State Property Tax Levy	8,941	11.4	196	145	155
Total Levy	\$78,106	100.0%	\$1,711	\$1,372	\$1,593
Less Property Tax Credits	4,560		100	52	12
Net Property Taxes Payable	73,546		1,611	1,320	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$5,224,921		\$114,484	\$89,013	\$100,117
Referendum Market Valuation	3,647,969		\$79,931	67,201	77,359
Net Tax Capacity (NTC)	60,909		1,335	1,002	1,105
C. Average Local NTC Tax Rate	108.202				
Avg. Referendum Mkt. Value Tax Rate	0.089				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$39,656	37.5%	\$869	\$955	\$1,508
Sales/Use Tax (Calendar 2014)	31,974	30.2	701	818	827
Motor Vehicle Sales Tax (Calendar 2014)	6,624	6.3	145	139	137
Motor Vehicle Registration Tax (Calendar 2014)	5,680	5.4	124	119	122
Motor Fuels Tax (Calendar 2014)	7,624	7.2	167	179	162
Corporate Income Tax (Calendar 2014)	5,362	5.1	117	126	216
State General Property Tax (Payable 2014)	8,941	8.4	196	145	155
Total State Taxes	\$105,861	100.0%	\$2,320	\$2,482	\$3,128

I. Major State Aids/Credits	JACKSON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$15,748	44.3%	\$1,534	\$1,537	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance				711	720
Minnesota Family Investment Program		See Note		8	12
General Assistance				5	9
MinnesotaCare	12	0.0	1	2	2
Social Services				310	276
Miscellaneous				21	33
Total	11,956	33.7	1,165	1,057	1,052
Highway Aid (Calendar 2014)					
County Aid	4,386	12.4	427	283	96
Municipal Aid	0	0.0	0	12	29
Township Aid	602	1.7	59	48	7
Total	4,988	14.0	486	343	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,342	6.6	228	205	93
Disparity Reduction Aid (Calendar 2014)	119	0.3	12	7	3
County Program Aid (Payable 2014)	179	0.5	17	26	38
Community Corrections Funding (2014)	178	0.5	17	20	16
Total Aids	35,510	100.0	3,459	3,193	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	459	100.0	45	30	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	459	100.0	45	30	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	139	51.7	14	18	68
Regular (Renters)	130	48.3	13	20	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	269	100.0	26	38	107
Total Aids/Credits	\$36,238	100.0%	\$3,530	\$3,261	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$9,486	47.2%	\$924	\$617	\$468
City/Town Levy	3,901	19.4	380	345	367
School District Net Tax Capacity Levy	3,257	16.2	317	225	250
School District Referendum Market Value Levy	1,587	7.9	155	125	144
Miscellaneous District Levy	280	1.4	27	23	209
State Property Tax Levy	1,600	8.0	156	120	155
Total Levy	\$20,109	100.0%	\$1,959	\$1,455	\$1,593
Less Property Tax Credits	459		45	30	12
Net Property Taxes Payable	19,651		1,914	1,425	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$3,796,837		\$369,846	\$256,447	\$100,117
Referendum Market Valuation	568,753		\$55,402	48,586	77,359
Net Tax Capacity (NTC)	33,482		3,261	2,289	1,105
C. Average Local NTC Tax Rate	50.544				
Avg. Referendum Mkt. Value Tax Rate	0.279				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$12,400	44.3%	\$1,208	\$1,096	\$1,508
Sales/Use Tax (Calendar 2014)	3,665	13.1	357	581	827
Motor Vehicle Sales Tax (Calendar 2014)	1,664	5.9	162	159	137
Motor Vehicle Registration Tax (Calendar 2014)	1,481	5.3	144	139	122
Motor Fuels Tax (Calendar 2014)	4,003	14.3	390	223	162
Corporate Income Tax (Calendar 2014)	3,169	11.3	309	216	216
State General Property Tax (Payable 2014)	1,600	5.7	156	120	155
Total State Taxes	\$27,982	100.0%	\$2,726	\$2,535	\$3,128

NOTE: The human service aid amounts, other than MinnesotaCare, were not available by county for Des Moines Valley Health and Human Services (Cottonwood and Jackson). The total for Des Moines Valley is \$25.5 million, which was allocated to the counties on a per capita basis (\$11.9 million estimated to Jackson 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 other programs such as MFIP, etc.

I. Major State Aids/Credits	KANABEC			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$21,118	45.9%	\$1,323	\$1,297	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	13,957	30.4	874	688	720
Minnesota Family Investment Program	164	0.4	10	6	12
General Assistance	115	0.3	7	6	9
MinnesotaCare	29	0.1	2	2	2
Social Services	4,641	10.1	291	241	276
Miscellaneous	418	0.9	26	19	33
Total	19,323	42.1	1,210	961	1,052
Highway Aid (Calendar 2014)					
County Aid	2,790	6.1	175	146	96
Municipal Aid	0	0.0	0	11	29
Township Aid	163	0.4	10	9	7
Total	2,953	6.4	185	166	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,025	2.2	64	61	93
Disparity Reduction Aid (Calendar 2014)	8	0.0	1	1	3
County Program Aid (Payable 2014)	1,005	2.2	63	53	38
Community Corrections Funding (2014)	529	1.2	33	23	16
Total Aids	45,961	100.0	2,879	2,562	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	529	100.0	33	19	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	529	100.0	33	19	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	838	70.5	52	72	68
Regular (Renters)	349	29.4	22	24	40
Targeting Refund	1	0.1	0	1	0
Total Property Tax Refunds	1,189	100.0	74	97	107
Total Aids/Credits	\$47,679	100.0%	\$2,986	\$2,678	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$10,714	64.6%	\$671	\$536	\$468
City/Town Levy	2,114	12.7	132	271	367
School District Net Tax Capacity Levy	2,427	14.6	152	214	250
School District Referendum Market Value Levy	474	2.9	30	63	144
Miscellaneous District Levy	187	1.1	12	25	209
State Property Tax Levy	680	4.1	43	75	155
Total Levy	\$16,595	100.0%	\$1,039	\$1,183	\$1,593
Less Property Tax Credits	529		33	19	12
Net Property Taxes Payable	16,066		1,006	1,164	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,016,657		\$63,676	\$68,296	\$100,117
Referendum Market Valuation	694,572		\$43,503	55,456	77,359
Net Tax Capacity (NTC)	9,558		599	704	1,105
C. Average Local NTC Tax Rate	159.678				
Avg. Referendum Mkt. Value Tax Rate	0.094				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$11,818	49.6%	\$740	\$922	\$1,508
Sales/Use Tax (Calendar 2014)	4,147	17.4	260	424	827
Motor Vehicle Sales Tax (Calendar 2014)	2,098	8.8	131	143	137
Motor Vehicle Registration Tax (Calendar 2014)	1,596	6.7	100	116	122
Motor Fuels Tax (Calendar 2014)	2,584	10.9	162	213	162
Corporate Income Tax (Calendar 2014)	880	3.7	55	73	216
State General Property Tax (Payable 2014)	680	2.9	43	75	155
Total State Taxes	\$23,804	100.0%	\$1,491	\$1,966	\$3,128

I. Major State Aids/Credits	KANDIYOHI			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$63,157	50.9%	\$1,495	\$1,411	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	31,660	25.5	749	677	720
Minnesota Family Investment Program	739	0.6	17	9	12
General Assistance	223	0.2	5	5	9
MinnesotaCare	85	0.1	2	1	2
Social Services	11,475	9.2	272	266	276
Miscellaneous	945	0.8	22	18	33
Total	45,126	36.3	1,068	975	1,052
Highway Aid (Calendar 2014)					
County Aid	6,030	4.9	143	167	96
Municipal Aid	989	0.8	23	19	29
Township Aid	464	0.4	11	19	7
Total	7,484	6.0	177	206	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	5,749	4.6	136	150	93
Disparity Reduction Aid (Calendar 2014)	43	0.0	1	3	3
County Program Aid (Payable 2014)	1,845	1.5	44	41	38
Community Corrections Funding (2014)	717	0.6	17	18	16
Total Aids	124,122	100.0	2,937	2,804	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	591	99.8	14	19	7
Miscellaneous Credits	1	0.2	0	0	5
Total Property Tax Credits	592	100.0	14	20	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,841	54.9	44	44	68
Regular (Renters)	1,511	45.0	36	29	40
Targeting Refund	4	0.1	0	0	0
Total Property Tax Refunds	3,356	100.0	79	73	107
Total Aids/Credits	\$128,070	100.0%	\$3,031	\$2,896	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$28,989	49.9%	\$686	\$626	\$468
City/Town Levy	10,761	18.5	255	344	367
School District Net Tax Capacity Levy	7,414	12.8	175	166	250
School District Referendum Market Value Levy	4,143	7.1	98	104	144
Miscellaneous District Levy	1,253	2.2	30	27	209
State Property Tax Levy	5,530	9.5	131	111	155
Total Levy	\$58,090	100.0%	\$1,375	\$1,378	\$1,593
Less Property Tax Credits	592		14	20	12
Net Property Taxes Payable	57,498		1,361	1,358	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$5,124,210		\$121,260	\$146,411	\$100,117
Referendum Market Valuation	2,769,407		\$65,536	60,093	77,359
Net Tax Capacity (NTC)	50,754		1,201	1,371	1,105
C. Average Local NTC Tax Rate	95.395				
Avg. Referendum Mkt. Value Tax Rate	0.150				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$48,032	39.9%	\$1,137	\$1,160	\$1,508
Sales/Use Tax (Calendar 2014)	39,370	32.7	932	643	827
Motor Vehicle Sales Tax (Calendar 2014)	6,152	5.1	146	152	137
Motor Vehicle Registration Tax (Calendar 2014)	5,317	4.4	126	132	122
Motor Fuels Tax (Calendar 2014)	7,463	6.2	177	177	162
Corporate Income Tax (Calendar 2014)	8,538	7.1	202	171	216
State General Property Tax (Payable 2014)	5,530	4.6	131	111	155
Total State Taxes	\$120,403	100.0%	\$2,849	\$2,546	\$3,128

I. Major State Aids/Credits	KITTSO N			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$6,838	40.6%	\$1,540	\$1,546	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	3,490	20.7	786	751	720
Minnesota Family Investment Program	9	0.1	2	9	12
General Assistance	13	0.1	3	5	9
MinnesotaCare	6	0.0	1	1	2
Social Services	1,388	8.2	313	327	276
Miscellaneous	113	0.7	25	19	33
Total	5,020	29.8	1,131	1,113	1,052
Highway Aid (Calendar 2014)					
County Aid	3,219	19.1	725	354	96
Municipal Aid	0	0.0	0	21	29
Township Aid	594	3.5	134	51	7
Total	3,813	22.6	859	426	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	930	5.5	209	198	93
Disparity Reduction Aid (Calendar 2014)	11	0.1	2	6	3
County Program Aid (Payable 2014)	107	0.6	24	41	38
Community Corrections Funding (2014)	121	0.7	27	22	16
Total Aids	16,838	100.0	3,792	3,352	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	215	100.0	48	31	7
Miscellaneous Credits	0	0.0	0	14	5
Total Property Tax Credits	215	100.0	48	45	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	20	25.0	5	23	68
Regular (Renters)	60	75.0	14	17	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	80	100.0	18	41	107
Total Aids/Credits	\$17,134	100.0%	\$3,859	\$3,439	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$3,321	35.3%	\$748	\$578	\$468
City/Town Levy	1,961	20.9	442	269	367
School District Net Tax Capacity Levy	917	9.8	207	201	250
School District Referendum Market Value Levy	816	8.7	184	116	144
Miscellaneous District Levy	725	7.7	163	96	209
State Property Tax Levy	1,664	17.7	375	132	155
Total Levy	\$9,404	100.0%	\$2,118	\$1,391	\$1,593
Less Property Tax Credits	215		48	45	12
Net Property Taxes Payable	9,189		2,070	1,346	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,121,354		\$252,557	\$137,482	\$100,117
Referendum Market Valuation	270,500		\$60,923	47,697	77,359
Net Tax Capacity (NTC)	11,050		2,489	1,284	1,105
C. Average Local NTC Tax Rate	62.656				
Avg. Referendum Mkt. Value Tax Rate	0.302				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$5,776	46.3%	\$1,301	\$1,338	\$1,508
Sales/Use Tax (Calendar 2014)	1,653	13.2	372	472	827
Motor Vehicle Sales Tax (Calendar 2014)	844	6.8	190	160	137
Motor Vehicle Registration Tax (Calendar 2014)	770	6.2	173	139	122
Motor Fuels Tax (Calendar 2014)	1,231	9.9	277	200	162
Corporate Income Tax (Calendar 2014)	548	4.4	123	206	216
State General Property Tax (Payable 2014)	1,664	13.3	375	132	155
Total State Taxes	\$12,485	100.0%	\$2,812	\$2,647	\$3,128

I. Major State Aids/Credits	KOOCHICHING			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$18,728	41.1%	\$1,439	\$1,209	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	11,138	24.5	856	869	720
Minnesota Family Investment Program	128	0.3	10	13	12
General Assistance	50	0.1	4	11	9
MinnesotaCare	23	0.1	2	2	2
Social Services	4,590	10.1	353	341	276
Miscellaneous	365	0.8	28	43	33
Total	16,294	35.8	1,252	1,278	1,052
Highway Aid (Calendar 2014)					
County Aid	4,495	9.9	345	174	96
Municipal Aid	268	0.6	21	31	29
Township Aid	92	0.2	7	6	7
Total	4,855	10.7	373	211	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	4,400	9.7	338	216	93
Disparity Reduction Aid (Calendar 2014)	318	0.7	24	33	3
County Program Aid (Payable 2014)	716	1.6	55	51	38
Community Corrections Funding (2014)	213	0.5	16	22	16
Total Aids	45,525	100.0	3,497	3,021	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	138	96.5	11	4	7
Miscellaneous Credits	5	3.5	0	47	5
Total Property Tax Credits	143	100.0	11	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	178	39.7	14	47	68
Regular (Renters)	264	58.9	20	29	40
Targeting Refund	6	1.3	0	1	0
Total Property Tax Refunds	448	100.0	34	77	107
Total Aids/Credits	\$46,116	100.0%	\$3,542	\$3,149	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$3,867	35.2%	\$297	\$575	\$468
City/Town Levy	2,614	23.8	201	292	367
School District Net Tax Capacity Levy	2,530	23.0	194	213	250
School District Referendum Market Value Levy	686	6.2	53	64	144
Miscellaneous District Levy	68	0.6	5	84	209
State Property Tax Levy	1,233	11.2	95	145	155
Total Levy	\$10,996	100.0%	\$845	\$1,372	\$1,593
Less Property Tax Credits	143		11	52	12
Net Property Taxes Payable	10,853		834	1,320	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$967,394		\$74,312	\$89,013	\$100,117
Referendum Market Valuation	602,491		\$46,281	67,201	77,359
Net Tax Capacity (NTC)	10,251		787	1,002	1,105
C. Average Local NTC Tax Rate	88.555				
Avg. Referendum Mkt. Value Tax Rate	0.114				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$10,977	36.9%	\$843	\$955	\$1,508
Sales/Use Tax (Calendar 2014)	9,953	33.5	765	818	827
Motor Vehicle Sales Tax (Calendar 2014)	1,934	6.5	149	139	137
Motor Vehicle Registration Tax (Calendar 2014)	1,623	5.5	125	119	122
Motor Fuels Tax (Calendar 2014)	2,036	6.8	156	179	162
Corporate Income Tax (Calendar 2014)	1,969	6.6	151	126	216
State General Property Tax (Payable 2014)	1,233	4.1	95	145	155
Total State Taxes	\$29,725	100.0%	\$2,283	\$2,482	\$3,128

I. Major State Aids/Credits	LAC-QUI-PARLE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$10,300	41.0%	\$1,488	\$1,502	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	6,620	26.4	956	881	720
Minnesota Family Investment Program	31	0.1	4	7	12
General Assistance	19	0.1	3	4	9
MinnesotaCare	17	0.1	2	2	2
Social Services	2,422	9.6	350	356	276
Miscellaneous	123	0.5	18	20	33
Total	9,231	36.8	1,334	1,270	1,052
Highway Aid (Calendar 2014)					
County Aid	3,057	12.2	442	339	96
Municipal Aid	0	0.0	0	6	29
Township Aid	676	2.7	98	67	7
Total	3,732	14.9	539	412	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,523	6.1	220	226	93
Disparity Reduction Aid (Calendar 2014)	117	0.5	17	12	3
County Program Aid (Payable 2014)	138	0.5	20	23	38
Community Corrections Funding (2014)	78	0.3	11	18	16
Total Aids	25,119	100.0	3,629	3,463	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	376	100.0	54	37	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	376	100.0	54	37	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	85	47.0	12	17	68
Regular (Renters)	96	53.0	14	18	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	181	100.0	26	35	107
Total Aids/Credits	\$25,676	100.0%	\$3,709	\$3,536	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$5,033	45.2%	\$727	\$820	\$468
City/Town Levy	2,827	25.4	408	419	367
School District Net Tax Capacity Levy	1,490	13.4	215	218	250
School District Referendum Market Value Levy	679	6.1	98	114	144
Miscellaneous District Levy	676	6.1	98	46	209
State Property Tax Levy	424	3.8	61	104	155
Total Levy	\$11,130	100.0%	\$1,608	\$1,720	\$1,593
Less Property Tax Credits	376		54	37	12
Net Property Taxes Payable	10,753		1,553	1,683	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,277,619		\$329,041	\$269,385	\$100,117
Referendum Market Valuation	262,839		\$37,972	45,053	77,359
Net Tax Capacity (NTC)	18,476		2,669	2,319	1,105
C. Average Local NTC Tax Rate	53.792				
Avg. Referendum Mkt. Value Tax Rate	0.292				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$9,229	54.0%	\$1,333	\$1,216	\$1,508
Sales/Use Tax (Calendar 2014)	2,564	15.0	370	468	827
Motor Vehicle Sales Tax (Calendar 2014)	1,247	7.3	180	169	137
Motor Vehicle Registration Tax (Calendar 2014)	1,129	6.6	163	150	122
Motor Fuels Tax (Calendar 2014)	1,660	9.7	240	215	162
Corporate Income Tax (Calendar 2014)	827	4.8	119	178	216
State General Property Tax (Payable 2014)	424	2.5	61	104	155
Total State Taxes	\$17,080	100.0%	\$2,467	\$2,501	\$3,128

I. Major State Aids/Credits	LAKE			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$9,021	30.8%	\$843	\$1,209	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	7,222	24.6	675	869	720
Minnesota Family Investment Program	38	0.1	4	13	12
General Assistance	52	0.2	5	11	9
MinnesotaCare	16	0.1	1	2	2
Social Services	5,975	20.4	559	341	276
Miscellaneous	297	1.0	28	43	33
Total	13,600	46.3	1,272	1,278	1,052
Highway Aid (Calendar 2014)					
County Aid	3,975	13.6	372	174	96
Municipal Aid	0	0.0	0	31	29
Township Aid	69	0.2	6	6	7
Total	4,043	13.8	378	211	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,973	6.7	184	216	93
Disparity Reduction Aid (Calendar 2014)	225	0.8	21	33	3
County Program Aid (Payable 2014)	411	1.4	38	51	38
Community Corrections Funding (2014)	61	0.2	6	22	16
Total Aids	29,335	100.0	2,743	3,021	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	8	0.7	1	4	7
Miscellaneous Credits	1,133	99.3	106	47	5
Total Property Tax Credits	1,141	100.0	107	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	315	57.6	29	47	68
Regular (Renters)	229	41.9	21	29	40
Targeting Refund	4	0.7	0	1	0
Total Property Tax Refunds	547	100.0	51	77	107
Total Aids/Credits	\$31,023	100.0%	\$2,901	\$3,149	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$7,948	41.8%	\$743	\$575	\$468
City/Town Levy	3,851	20.2	360	292	367
School District Net Tax Capacity Levy	2,953	15.5	276	213	250
School District Referendum Market Value Levy	441	2.3	41	64	144
Miscellaneous District Levy	1,672	8.8	156	84	209
State Property Tax Levy	2,160	11.4	202	145	155
Total Levy	\$19,026	100.0%	\$1,779	\$1,372	\$1,593
Less Property Tax Credits	1,141		107	52	12
Net Property Taxes Payable	17,885		1,672	1,320	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,633,920		\$152,774	\$89,013	\$100,117
Referendum Market Valuation	925,070		\$86,496	67,201	77,359
Net Tax Capacity (NTC)	17,500		1,636	1,002	1,105
C. Average Local NTC Tax Rate	93.851				
Avg. Referendum Mkt. Value Tax Rate	0.048				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$10,091	32.6%	\$944	\$955	\$1,508
Sales/Use Tax (Calendar 2014)	11,386	36.8	1,065	818	827
Motor Vehicle Sales Tax (Calendar 2014)	1,669	5.4	156	139	137
Motor Vehicle Registration Tax (Calendar 2014)	1,414	4.6	132	119	122
Motor Fuels Tax (Calendar 2014)	2,640	8.5	247	179	162
Corporate Income Tax (Calendar 2014)	1,586	5.1	148	126	216
State General Property Tax (Payable 2014)	2,160	7.0	202	145	155
Total State Taxes	\$30,946	100.0%	\$2,894	\$2,482	\$3,128

	LAKE of the WOODS			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2013-2014)	\$6,140	43.0%	\$1,566	\$1,614	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	3,086	21.6	787	1,124	720
Minnesota Family Investment Program	19	0.1	5	26	12
General Assistance	5	0.0	1	7	9
MinnesotaCare	10	0.1	3	2	2
Social Services	1,032	7.2	263	282	276
Miscellaneous	47	0.3	12	23	33
Total	4,198	29.4	1,071	1,464	1,052
Highway Aid (Calendar 2014)					
County Aid	2,988	20.9	762	221	96
Municipal Aid	0	0.0	0	7	29
Township Aid	174	1.2	44	15	7
Total	3,162	22.2	806	243	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	341	2.4	87	71	93
Disparity Reduction Aid (Calendar 2014)	20	0.1	5	3	3
County Program Aid (Payable 2014)	283	2.0	72	63	38
Community Corrections Funding (2014)	122	0.9	31	26	16
Total Aids	14,266	100.0	3,638	3,483	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	87	97.8	22	17	7
Miscellaneous Credits	2	2.2	1	0	5
Total Property Tax Credits	89	100.0	23	17	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	109	66.1	28	29	68
Regular (Renters)	55	33.3	14	21	40
Targeting Refund	1	0.6	0	0	0
Total Property Tax Refunds	165	100.0	42	51	107
Total Aids/Credits	\$14,520	100.0%	\$3,703	\$3,550	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$2,438	39.0%	\$622	\$499	\$468
City/Town Levy	873	14.0	223	226	367
School District Net Tax Capacity Levy	1,915	30.6	488	206	250
School District Referendum Market Value Levy	349	5.6	89	59	144
Miscellaneous District Levy	28	0.4	7	34	209
State Property Tax Levy	645	10.3	164	164	155
Total Levy	\$6,248	100.0%	\$1,593	\$1,189	\$1,593
Less Property Tax Credits	89		23	17	12
Net Property Taxes Payable	6,159		1,571	1,172	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$490,362		\$125,060	\$93,135	\$100,117
Referendum Market Valuation	239,673		\$61,125	57,307	77,359
Net Tax Capacity (NTC)	4,983		1,271	1,003	1,105
C. Average Local NTC Tax Rate	105.435				
Avg. Referendum Mkt. Value Tax Rate	0.146				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$3,677	33.5%	\$938	\$738	\$1,508
Sales/Use Tax (Calendar 2014)	4,497	41.0	1,147	693	827
Motor Vehicle Sales Tax (Calendar 2014)	643	5.9	164	127	137
Motor Vehicle Registration Tax (Calendar 2014)	521	4.8	133	105	122
Motor Fuels Tax (Calendar 2014)	743	6.8	189	170	162
Corporate Income Tax (Calendar 2014)	241	2.2	61	94	216
State General Property Tax (Payable 2014)	645	5.9	164	164	155
Total State Taxes	\$10,968	100.0%	\$2,797	\$2,091	\$3,128

I. Major State Aids/Credits	LE SUEUR			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$39,341	54.5%	\$1,416	\$1,239	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	14,643	20.3	527	609	720
Minnesota Family Investment Program	203	0.3	7	7	12
General Assistance	127	0.2	5	5	9
MinnesotaCare	34	0.0	1	1	2
Social Services	7,794	10.8	280	294	276
Miscellaneous	529	0.7	19	20	33
Total	23,329	32.3	839	936	1,052
Highway Aid (Calendar 2014)					
County Aid	4,605	6.4	166	174	96
Municipal Aid	0	0.0	0	21	29
Township Aid	179	0.2	6	15	7
Total	4,785	6.6	172	210	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	3,281	4.5	118	187	93
Disparity Reduction Aid (Calendar 2014)	158	0.2	6	4	3
County Program Aid (Payable 2014)	972	1.3	35	36	38
Community Corrections Funding (2014)	373	0.5	13	18	16
Total Aids	72,240	100.0	2,599	2,630	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	453	100.0	16	17	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	453	100.0	16	18	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,783	75.5	64	36	68
Regular (Renters)	574	24.3	21	28	40
Targeting Refund	3	0.1	0	0	0
Total Property Tax Refunds	2,361	100.0	85	64	107
Total Aids/Credits	\$75,053	100.0%	\$2,701	\$2,712	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$15,662	39.7%	\$564	\$546	\$468
City/Town Levy	9,999	25.4	360	348	367
School District Net Tax Capacity Levy	7,561	19.2	272	209	250
School District Referendum Market Value Levy	3,332	8.5	120	113	144
Miscellaneous District Levy	319	0.8	11	20	209
State Property Tax Levy	2,539	6.4	91	111	155
Total Levy	\$39,412	100.0%	\$1,418	\$1,348	\$1,593
Less Property Tax Credits	453		16	18	12
Net Property Taxes Payable	38,960		1,402	1,330	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$3,577,853		\$128,741	\$147,378	\$100,117
Referendum Market Valuation	2,016,020		\$72,542	58,699	77,359
Net Tax Capacity (NTC)	33,698		1,213	1,379	1,105
C. Average Local NTC Tax Rate	99.174				
Avg. Referendum Mkt. Value Tax Rate	0.171				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$32,068	55.5%	\$1,154	\$1,085	\$1,508
Sales/Use Tax (Calendar 2014)	7,088	12.3	255	626	827
Motor Vehicle Sales Tax (Calendar 2014)	4,661	8.1	168	143	137
Motor Vehicle Registration Tax (Calendar 2014)	4,013	6.9	144	124	122
Motor Fuels Tax (Calendar 2014)	4,296	7.4	155	174	162
Corporate Income Tax (Calendar 2014)	3,157	5.5	114	170	216
State General Property Tax (Payable 2014)	2,539	4.4	91	111	155
Total State Taxes	\$57,822	100.0%	\$2,081	\$2,434	\$3,128

I. Major State Aids/Credits	LINCOLN			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$7,505	40.9%	\$1,297	\$1,537	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance				711	720
Minnesota Family Investment Program		See Note		8	12
General Assistance				5	9
MinnesotaCare	2	0.0	0	2	2
Social Services				310	276
Miscellaneous				21	33
Total	6,089	33.2	1,052	1,057	1,052
Highway Aid (Calendar 2014)					
County Aid	2,680	14.6	463	283	96
Municipal Aid	0	0.0	0	12	29
Township Aid	655	3.6	113	48	7
Total	3,336	18.2	576	343	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,125	6.1	194	205	93
Disparity Reduction Aid (Calendar 2014)	60	0.3	10	7	3
County Program Aid (Payable 2014)	103	0.6	18	26	38
Community Corrections Funding (2014)	132	0.7	23	20	16
Total Aids	18,349	100.0	3,170	3,193	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	287	100.0	50	30	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	287	100.0	50	30	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	145	71.8	25	18	68
Regular (Renters)	54	26.7	9	20	40
Targeting Refund	2	1.0	0	0	0
Total Property Tax Refunds	202	100.0	35	38	107
Total Aids/Credits	\$18,838	100.0%	\$3,255	\$3,261	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$4,889	47.3%	\$845	\$617	\$468
City/Town Levy	1,849	17.9	319	345	367
School District Net Tax Capacity Levy	1,616	15.6	279	225	250
School District Referendum Market Value Levy	1,004	9.7	173	125	144
Miscellaneous District Levy	220	2.1	38	23	209
State Property Tax Levy	752	7.3	130	120	155
Total Levy	\$10,329	100.0%	\$1,785	\$1,455	\$1,593
Less Property Tax Credits	287		50	30	12
Net Property Taxes Payable	10,042		1,735	1,425	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,773,723		\$306,448	\$256,447	\$100,117
Referendum Market Valuation	265,944		\$45,947	48,586	77,359
Net Tax Capacity (NTC)	14,945		2,582	2,289	1,105
C. Average Local NTC Tax Rate	57.368				
Avg. Referendum Mkt. Value Tax Rate	0.377				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$5,283	44.1%	\$913	\$1,096	\$1,508
Sales/Use Tax (Calendar 2014)	2,468	20.6	426	581	827
Motor Vehicle Sales Tax (Calendar 2014)	995	8.3	172	159	137
Motor Vehicle Registration Tax (Calendar 2014)	847	7.1	146	139	122
Motor Fuels Tax (Calendar 2014)	1,174	9.8	203	223	162
Corporate Income Tax (Calendar 2014)	456	3.8	79	216	216
State General Property Tax (Payable 2014)	752	6.3	130	120	155
Total State Taxes	\$11,974	100.0%	\$2,069	\$2,535	\$3,128

NOTE: The human service aid amounts, other than MinnesotaCare, were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock). The total for SWHHS is \$78.3 million, which was allocated to the counties on a per capita basis (\$6.1 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 other programs such as MFIP, etc.

	LYON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2013-2014)	\$38,242	50.0%	\$1,485	\$1,537	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance				711	720
Minnesota Family Investment Program		See Note		8	12
General Assistance				5	9
MinnesotaCare	96	0.1	4	2	2
Social Services				310	276
Miscellaneous				21	33
Total	27,173	35.5	1,055	1,057	1,052
Highway Aid (Calendar 2014)					
County Aid	3,699	4.8	144	283	96
Municipal Aid	679	0.9	26	12	29
Township Aid	514	0.7	20	48	7
Total	4,892	6.4	190	343	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	4,670	6.1	181	205	93
Disparity Reduction Aid (Calendar 2014)	61	0.1	2	7	3
County Program Aid (Payable 2014)	797	1.0	31	26	38
Community Corrections Funding (2014)	697	0.9	27	20	16
Total Aids	76,530	100.0	2,973	3,193	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	436	100.0	17	30	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	436	100.0	17	30	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	555	40.5	22	18	68
Regular (Renters)	815	59.4	32	20	40
Targeting Refund	1	0.1	0	0	0
Total Property Tax Refunds	1,371	100.0	53	38	107
Total Aids/Credits	\$78,337	100.0%	\$3,043	\$3,261	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$12,651	35.7%	\$491	\$617	\$468
City/Town Levy	9,054	25.5	352	345	367
School District Net Tax Capacity Levy	6,213	17.5	241	225	250
School District Referendum Market Value Levy	2,467	7.0	96	125	144
Miscellaneous District Levy	824	2.3	32	23	209
State Property Tax Levy	4,261	12.0	166	120	155
Total Levy	\$35,470	100.0%	\$1,378	\$1,455	\$1,593
Less Property Tax Credits	436		17	30	12
Net Property Taxes Payable	35,034		1,361	1,425	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$4,098,453		\$159,188	\$256,447	\$100,117
Referendum Market Valuation	1,490,332		\$57,886	48,586	77,359
Net Tax Capacity (NTC)	39,627		1,539	2,289	1,105
C. Average Local NTC Tax Rate	72.533				
Avg. Referendum Mkt. Value Tax Rate	0.166				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$30,670	39.2%	\$1,191	\$1,096	\$1,508
Sales/Use Tax (Calendar 2014)	23,441	30.0	910	581	827
Motor Vehicle Sales Tax (Calendar 2014)	3,792	4.8	147	159	137
Motor Vehicle Registration Tax (Calendar 2014)	3,366	4.3	131	139	122
Motor Fuels Tax (Calendar 2014)	4,379	5.6	170	223	162
Corporate Income Tax (Calendar 2014)	8,337	10.7	324	216	216
State General Property Tax (Payable 2014)	4,261	5.4	166	120	155
Total State Taxes	\$78,244	100.0%	\$3,039	\$2,535	\$3,128

NOTE: The human service aid amounts, other than MinnesotaCare, were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock). The total for SWHHS is \$78.3 million, which was allocated to the counties on a per capita basis (\$27.1 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 other programs such as MFIP, etc.

I. Major State Aids/Credits	MCLEOD			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$48,597	52.7%	\$1,352	\$1,411	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	21,429	23.2	596	677	720
Minnesota Family Investment Program	122	0.1	3	9	12
General Assistance	107	0.1	3	5	9
MinnesotaCare	2	0.0	0	1	2
Social Services	8,308	9.0	231	266	276
Miscellaneous	484	0.5	13	18	33
Total	30,453	33.0	847	975	1,052
Highway Aid (Calendar 2014)					
County Aid	4,084	4.4	114	167	96
Municipal Aid	876	0.9	24	19	29
Township Aid	449	0.5	12	19	7
Total	5,409	5.9	150	206	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	5,302	5.7	148	150	93
Disparity Reduction Aid (Calendar 2014)	128	0.1	4	3	3
County Program Aid (Payable 2014)	1,690	1.8	47	41	38
Community Corrections Funding (2014)	633	0.7	18	18	16
Total Aids	92,212	100.0	2,566	2,804	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	563	100.0	16	19	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	563	100.0	16	20	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,911	63.0	53	44	68
Regular (Renters)	1,116	36.8	31	29	40
Targeting Refund	3	0.1	0	0	0
Total Property Tax Refunds	3,031	100.0	84	73	107
Total Aids/Credits	\$95,806	100.0%	\$2,666	\$2,896	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$18,233	40.4%	\$507	\$626	\$468
City/Town Levy	13,969	30.9	389	344	367
School District Net Tax Capacity Levy	4,435	9.8	123	166	250
School District Referendum Market Value Levy	3,964	8.8	110	104	144
Miscellaneous District Levy	1,085	2.4	30	27	209
State Property Tax Levy	3,461	7.7	96	111	155
Total Levy	\$45,146	100.0%	\$1,256	\$1,378	\$1,593
Less Property Tax Credits	563		16	20	12
Net Property Taxes Payable	44,583		1,240	1,358	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$3,428,867		\$95,400	\$146,411	\$100,117
Referendum Market Valuation	2,100,884		\$58,452	60,093	77,359
Net Tax Capacity (NTC)	32,955		917	1,371	1,105
C. Average Local NTC Tax Rate	114.462				
Avg. Referendum Mkt. Value Tax Rate	0.189				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$40,559	47.3%	\$1,128	\$1,160	\$1,508
Sales/Use Tax (Calendar 2014)	20,615	24.0	574	643	827
Motor Vehicle Sales Tax (Calendar 2014)	5,543	6.5	154	152	137
Motor Vehicle Registration Tax (Calendar 2014)	4,782	5.6	133	132	122
Motor Fuels Tax (Calendar 2014)	5,399	6.3	150	177	162
Corporate Income Tax (Calendar 2014)	5,480	6.4	152	171	216
State General Property Tax (Payable 2014)	3,461	4.0	96	111	155
Total State Taxes	\$85,839	100.0%	\$2,388	\$2,546	\$3,128

	MAHNOMEN			HEADWATERS (2)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$9,809	41.0%	\$1,782	\$1,614	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	7,008	29.3	1,273	1,124	720
Minnesota Family Investment Program	281	1.2	51	26	12
General Assistance	96	0.4	17	7	9
MinnesotaCare	12	0.1	2	2	2
Social Services	1,742	7.3	317	282	276
Miscellaneous	255	1.1	46	23	33
Total	9,395	39.3	1,707	1,464	1,052
Highway Aid (Calendar 2014)					
County Aid	2,680	11.2	487	221	96
Municipal Aid	0	0.0	0	7	29
Township Aid	185	0.8	34	15	7
Total	2,865	12.0	521	243	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	759	3.2	138	71	93
Disparity Reduction Aid (Calendar 2014)	124	0.5	23	3	3
County Program Aid (Payable 2014)	660	2.8	120	63	38
Community Corrections Funding (2014)	303	1.3	55	26	16
Total Aids	23,915	100.0	4,346	3,483	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	177	100.0	32	17	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	177	100.0	32	17	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	35	38.9	6	29	68
Regular (Renters)	54	60.0	10	21	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	90	100.0	16	51	107
Total Aids/Credits	\$24,182	100.0%	\$4,394	\$3,550	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$4,003	61.1%	\$727	\$499	\$468
City/Town Levy	883	13.5	160	226	367
School District Net Tax Capacity Levy	818	12.5	149	206	250
School District Referendum Market Value Levy	157	2.4	29	59	144
Miscellaneous District Levy	384	5.9	70	34	209
State Property Tax Levy	305	4.7	55	164	155
Total Levy	\$6,550	100.0%	\$1,190	\$1,189	\$1,593
Less Property Tax Credits	177		32	17	12
Net Property Taxes Payable	6,373		1,158	1,172	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$603,431		\$109,655	\$93,135	\$100,117
Referendum Market Valuation	153,775		\$27,944	57,307	77,359
Net Tax Capacity (NTC)	5,145		935	1,003	1,105
C. Average Local NTC Tax Rate	118.334				
Avg. Referendum Mkt. Value Tax Rate	0.102				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$2,660	27.4%	\$483	\$738	\$1,508
Sales/Use Tax (Calendar 2014)	3,729	38.4	678	693	827
Motor Vehicle Sales Tax (Calendar 2014)	569	5.9	103	127	137
Motor Vehicle Registration Tax (Calendar 2014)	465	4.8	84	105	122
Motor Fuels Tax (Calendar 2014)	1,191	12.3	216	170	162
Corporate Income Tax (Calendar 2014)	784	8.1	142	94	216
State General Property Tax (Payable 2014)	305	3.1	55	164	155
Total State Taxes	\$9,704	100.0%	\$1,763	\$2,091	\$3,128

I. Major State Aids/Credits	MARSHALL			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$15,567	47.4%	\$1,653	\$1,546	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	6,297	19.2	668	751	720
Minnesota Family Investment Program	57	0.2	6	9	12
General Assistance	25	0.1	3	5	9
MinnesotaCare	5	0.0	1	1	2
Social Services	2,852	8.7	303	327	276
Miscellaneous	258	0.8	27	19	33
Total	9,494	28.9	1,008	1,113	1,052
Highway Aid (Calendar 2014)					
County Aid	4,782	14.6	508	354	96
Municipal Aid	0	0.0	0	21	29
Township Aid	1,113	3.4	118	51	7
Total	5,894	17.9	626	426	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,477	4.5	157	198	93
Disparity Reduction Aid (Calendar 2014)	10	0.0	1	6	3
County Program Aid (Payable 2014)	212	0.6	23	41	38
Community Corrections Funding (2014)	187	0.6	20	22	16
Total Aids	32,840	100.0	3,486	3,352	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	498	100.0	53	31	7
Miscellaneous Credits	0	0.0	0	14	5
Total Property Tax Credits	498	100.0	53	45	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	47	34.6	5	23	68
Regular (Renters)	86	63.2	9	17	40
Targeting Refund	2	1.5	0	0	0
Total Property Tax Refunds	136	100.0	14	41	107
Total Aids/Credits	\$33,474	100.0%	\$3,554	\$3,439	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$5,460	36.4%	\$580	\$578	\$468
City/Town Levy	3,104	20.7	330	269	367
School District Net Tax Capacity Levy	1,340	8.9	142	201	250
School District Referendum Market Value Levy	1,613	10.8	171	116	144
Miscellaneous District Levy	1,221	8.1	130	96	209
State Property Tax Levy	2,260	15.1	240	132	155
Total Levy	\$14,997	100.0%	\$1,592	\$1,391	\$1,593
Less Property Tax Credits	498		53	45	12
Net Property Taxes Payable	14,499		1,539	1,346	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,292,241		\$243,338	\$137,482	\$100,117
Referendum Market Valuation	497,232		\$52,785	47,697	77,359
Net Tax Capacity (NTC)	21,200		2,251	1,284	1,105
C. Average Local NTC Tax Rate	52.474				
Avg. Referendum Mkt. Value Tax Rate	0.324				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$11,681	49.5%	\$1,240	\$1,338	\$1,508
Sales/Use Tax (Calendar 2014)	2,987	12.7	317	472	827
Motor Vehicle Sales Tax (Calendar 2014)	1,743	7.4	185	160	137
Motor Vehicle Registration Tax (Calendar 2014)	1,596	6.8	169	139	122
Motor Fuels Tax (Calendar 2014)	2,456	10.4	261	200	162
Corporate Income Tax (Calendar 2014)	886	3.8	94	206	216
State General Property Tax (Payable 2014)	2,260	9.6	240	132	155
Total State Taxes	\$23,609	100.0%	\$2,506	\$2,647	\$3,128

I. Major State Aids/Credits	MARTIN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$25,745	41.2%	\$1,269	\$1,239	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance				609	720
Minnesota Family Investment Program		See Note		7	12
General Assistance				5	9
MinnesotaCare	42	0.1	2	1	2
Social Services				294	276
Miscellaneous				20	33
Total	23,857	38.2	1,176	936	1,052
Highway Aid (Calendar 2014)					
County Aid	4,731	7.6	233	174	96
Municipal Aid	802	1.3	40	21	29
Township Aid	608	1.0	30	15	7
Total	6,141	9.8	303	210	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	5,312	8.5	262	187	93
Disparity Reduction Aid (Calendar 2014)	99	0.2	5	4	3
County Program Aid (Payable 2014)	533	0.9	26	36	38
Community Corrections Funding (2014)	729	1.2	36	18	16
Total Aids	62,417	100.0	3,075	2,630	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	471	100.0	23	17	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	471	100.0	23	18	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	380	42.4	19	36	68
Regular (Renters)	514	57.3	25	28	40
Targeting Refund	3	0.3	0	0	0
Total Property Tax Refunds	897	100.0	44	64	107
Total Aids/Credits	\$63,784	100.0%	\$3,143	\$2,712	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$11,771	37.5%	\$580	\$546	\$468
City/Town Levy	7,648	24.4	377	348	367
School District Net Tax Capacity Levy	5,428	17.3	267	209	250
School District Referendum Market Value Levy	3,296	10.5	162	113	144
Miscellaneous District Levy	195	0.6	10	20	209
State Property Tax Levy	3,035	9.7	150	111	155
Total Levy	\$31,373	100.0%	\$1,546	\$1,348	\$1,593
Less Property Tax Credits	471		23	18	12
Net Property Taxes Payable	30,902		1,523	1,330	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$4,502,590		\$221,857	\$147,378	\$100,117
Referendum Market Valuation	1,121,884		\$55,279	58,699	77,359
Net Tax Capacity (NTC)	41,937		2,066	1,379	1,105
C. Average Local NTC Tax Rate	59.712				
Avg. Referendum Mkt. Value Tax Rate	0.294				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$24,562	45.2%	\$1,210	\$1,085	\$1,508
Sales/Use Tax (Calendar 2014)	10,928	20.1	538	626	827
Motor Vehicle Sales Tax (Calendar 2014)	3,250	6.0	160	143	137
Motor Vehicle Registration Tax (Calendar 2014)	2,880	5.3	142	124	122
Motor Fuels Tax (Calendar 2014)	4,793	8.8	236	174	162
Corporate Income Tax (Calendar 2014)	4,916	9.0	242	170	216
State General Property Tax (Payable 2014)	3,035	5.6	150	111	155
Total State Taxes	\$54,365	100.0%	\$2,679	\$2,434	\$3,128

NOTE: The human service aid amounts, other than MinnesotaCare, were not available by county for the Human Services Board (Faribault and Martin). The total for the Human Service Board is \$40.4 million, which was allocated to the counties on a per capita basis (\$23.8 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 other programs such as MFIP, etc.

I. Major State Aids/Credits	MEEKER			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$33,225	51.5%	\$1,437	\$1,411	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	15,011	23.3	649	677	720
Minnesota Family Investment Program	122	0.2	5	9	12
General Assistance	128	0.2	6	5	9
MinnesotaCare	25	0.0	1	1	2
Social Services	5,932	9.2	257	266	276
Miscellaneous	428	0.7	19	18	33
Total	21,645	33.6	936	975	1,052
Highway Aid (Calendar 2014)					
County Aid	4,078	6.3	176	167	96
Municipal Aid	344	0.5	15	19	29
Township Aid	506	0.8	22	19	7
Total	4,929	7.6	213	206	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	3,153	4.9	136	150	93
Disparity Reduction Aid (Calendar 2014)	40	0.1	2	3	3
County Program Aid (Payable 2014)	960	1.5	42	41	38
Community Corrections Funding (2014)	535	0.8	23	18	16
Total Aids	64,487	100.0	2,789	2,804	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	526	99.1	23	19	7
Miscellaneous Credits	5	0.9	0	0	5
Total Property Tax Credits	531	100.0	23	20	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,162	70.4	50	44	68
Regular (Renters)	486	29.4	21	29	40
Targeting Refund	2	0.1	0	0	0
Total Property Tax Refunds	1,651	100.0	71	73	107
Total Aids/Credits	\$66,668	100.0%	\$2,883	\$2,896	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$12,695	43.1%	\$549	\$626	\$468
City/Town Levy	7,728	26.3	334	344	367
School District Net Tax Capacity Levy	4,664	15.9	202	166	250
School District Referendum Market Value Levy	1,983	6.7	86	104	144
Miscellaneous District Levy	288	1.0	12	27	209
State Property Tax Levy	2,063	7.0	89	111	155
Total Levy	\$29,422	100.0%	\$1,272	\$1,378	\$1,593
Less Property Tax Credits	531		23	20	12
Net Property Taxes Payable	28,891		1,250	1,358	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,936,066		\$126,981	\$146,411	\$100,117
Referendum Market Valuation	1,387,442		\$60,005	60,093	77,359
Net Tax Capacity (NTC)	26,936		1,165	1,371	1,105
C. Average Local NTC Tax Rate	94.204				
Avg. Referendum Mkt. Value Tax Rate	0.143				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$24,721	48.7%	\$1,069	\$1,160	\$1,508
Sales/Use Tax (Calendar 2014)	9,941	19.6	430	643	827
Motor Vehicle Sales Tax (Calendar 2014)	3,402	6.7	147	152	137
Motor Vehicle Registration Tax (Calendar 2014)	2,904	5.7	126	132	122
Motor Fuels Tax (Calendar 2014)	3,937	7.8	170	177	162
Corporate Income Tax (Calendar 2014)	3,798	7.5	164	171	216
State General Property Tax (Payable 2014)	2,063	4.1	89	111	155
Total State Taxes	\$50,767	100.0%	\$2,196	\$2,546	\$3,128

I. Major State Aids/Credits	MILLE LACS			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$32,030	43.8%	\$1,238	\$1,297	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	23,081	31.6	892	688	720
Minnesota Family Investment Program	237	0.3	9	6	12
General Assistance	166	0.2	6	6	9
MinnesotaCare	50	0.1	2	2	2
Social Services	8,087	11.1	313	241	276
Miscellaneous	561	0.8	22	19	33
Total	32,183	44.1	1,244	961	1,052
Highway Aid (Calendar 2014)					
County Aid	4,286	5.9	166	146	96
Municipal Aid	0	0.0	0	11	29
Township Aid	226	0.3	9	9	7
Total	4,512	6.2	174	166	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,005	2.7	78	61	93
Disparity Reduction Aid (Calendar 2014)	49	0.1	2	1	3
County Program Aid (Payable 2014)	1,484	2.0	57	53	38
Community Corrections Funding (2014)	814	1.1	31	23	16
Total Aids	73,077	100.0	2,826	2,562	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	468	99.6	18	19	7
Miscellaneous Credits	2	0.4	0	0	5
Total Property Tax Credits	470	100.0	18	19	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,501	68.6	58	72	68
Regular (Renters)	669	30.6	26	24	40
Targeting Refund	19	0.9	1	1	0
Total Property Tax Refunds	2,189	100.0	85	97	107
Total Aids/Credits	\$75,736	100.0%	\$2,928	\$2,678	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$14,702	51.0%	\$568	\$536	\$468
City/Town Levy	6,244	21.7	241	271	367
School District Net Tax Capacity Levy	4,457	15.5	172	214	250
School District Referendum Market Value Levy	1,045	3.6	40	63	144
Miscellaneous District Levy	577	2.0	22	25	209
State Property Tax Levy	1,781	6.2	69	75	155
Total Levy	\$28,805	100.0%	\$1,114	\$1,183	\$1,593
Less Property Tax Credits	470		18	19	12
Net Property Taxes Payable	28,335		1,096	1,164	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,705,267		\$65,937	\$68,296	\$100,117
Referendum Market Valuation	1,218,541		\$47,117	55,456	77,359
Net Tax Capacity (NTC)	17,109		662	704	1,105
C. Average Local NTC Tax Rate	151.840				
Avg. Referendum Mkt. Value Tax Rate	0.086				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$18,081	38.2%	\$699	\$922	\$1,508
Sales/Use Tax (Calendar 2014)	11,714	24.7	453	424	827
Motor Vehicle Sales Tax (Calendar 2014)	3,956	8.4	153	143	137
Motor Vehicle Registration Tax (Calendar 2014)	3,110	6.6	120	116	122
Motor Fuels Tax (Calendar 2014)	6,172	13.0	239	213	162
Corporate Income Tax (Calendar 2014)	2,542	5.4	98	73	216
State General Property Tax (Payable 2014)	1,781	3.8	69	75	155
Total State Taxes	\$47,357	100.0%	\$1,831	\$1,966	\$3,128

I. Major State Aids/Credits	MORRISON			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$49,597	50.9%	\$1,509	\$1,391	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	25,578	26.2	778	911	720
Minnesota Family Investment Program	224	0.2	7	10	12
General Assistance	139	0.1	4	5	9
MinnesotaCare	76	0.1	2	2	2
Social Services	8,225	8.4	250	277	276
Miscellaneous	702	0.7	21	25	33
Total	34,944	35.8	1,063	1,230	1,052
Highway Aid (Calendar 2014)					
County Aid	5,977	6.1	182	153	96
Municipal Aid	570	0.6	17	10	29
Township Aid	735	0.8	22	16	7
Total	7,282	7.5	222	180	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	3,760	3.9	114	93	93
Disparity Reduction Aid (Calendar 2014)	61	0.1	2	2	3
County Program Aid (Payable 2014)	1,611	1.7	49	41	38
Community Corrections Funding (2014)	267	0.3	8	17	16
Total Aids	97,521	100.0	2,968	2,954	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	1,163	100.0	35	21	7
Miscellaneous Credits	0	0.0	0	7	5
Total Property Tax Credits	1,163	100.0	35	28	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,482	62.7	45	43	68
Regular (Renters)	880	37.2	27	25	40
Targeting Refund	2	0.1	0	0	0
Total Property Tax Refunds	2,364	100.0	72	69	107
Total Aids/Credits	\$101,048	100.0%	\$3,075	\$3,051	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$16,572	45.1%	\$504	\$557	\$468
City/Town Levy	8,124	22.1	247	339	367
School District Net Tax Capacity Levy	5,510	15.0	168	233	250
School District Referendum Market Value Levy	2,700	7.3	82	72	144
Miscellaneous District Levy	739	2.0	22	27	209
State Property Tax Levy	3,125	8.5	95	189	155
Total Levy	\$36,769	100.0%	\$1,119	\$1,417	\$1,593
Less Property Tax Credits	1,163		35	28	12
Net Property Taxes Payable	35,606		1,084	1,389	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,999,614		\$91,287	\$129,903	\$100,117
Referendum Market Valuation	1,762,066		\$53,625	70,012	77,359
Net Tax Capacity (NTC)	28,063		854	1,345	1,105
C. Average Local NTC Tax Rate	110.159				
Avg. Referendum Mkt. Value Tax Rate	0.155				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$26,017	42.3%	\$792	\$836	\$1,508
Sales/Use Tax (Calendar 2014)	13,437	21.9	409	664	827
Motor Vehicle Sales Tax (Calendar 2014)	4,960	8.1	151	145	137
Motor Vehicle Registration Tax (Calendar 2014)	3,939	6.4	120	119	122
Motor Fuels Tax (Calendar 2014)	7,489	12.2	228	206	162
Corporate Income Tax (Calendar 2014)	2,479	4.0	75	98	216
State General Property Tax (Payable 2014)	3,125	5.1	95	189	155
Total State Taxes	\$61,446	100.0%	\$1,870	\$2,257	\$3,128

I. Major State Aids/Credits	MOWER			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$62,207	50.7%	\$1,581	\$1,373	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	27,766	22.6	706	555	720
Minnesota Family Investment Program	529	0.4	13	9	12
General Assistance	157	0.1	4	4	9
MinnesotaCare	66	0.1	2	2	2
Social Services	12,248	10.0	311	280	276
Miscellaneous	662	0.5	17	22	33
Total	41,429	33.7	1,053	872	1,052
Highway Aid (Calendar 2014)					
County Aid	5,052	4.1	128	124	96
Municipal Aid	1,163	0.9	30	25	29
Township Aid	437	0.4	11	11	7
Total	6,652	5.4	169	160	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	9,489	7.7	241	133	93
Disparity Reduction Aid (Calendar 2014)	322	0.3	8	3	3
County Program Aid (Payable 2014)	1,933	1.6	49	44	38
Community Corrections Funding (2014)	713	0.6	18	15	16
Total Aids	122,745	100.0	3,119	2,601	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	513	100.0	13	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	513	100.0	13	13	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	573	29.9	15	47	68
Regular (Renters)	1,343	70.1	34	30	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	1,916	100.0	49	77	107
Total Aids/Credits	\$125,174	100.0%	\$3,181	\$2,690	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$17,251	41.6%	\$438	\$489	\$468
City/Town Levy	9,048	21.8	230	361	367
School District Net Tax Capacity Levy	7,402	17.8	188	213	250
School District Referendum Market Value Levy	3,277	7.9	83	117	144
Miscellaneous District Levy	1,243	3.0	32	25	209
State Property Tax Levy	3,262	7.9	83	115	155
Total Levy	\$41,484	100.0%	\$1,054	\$1,319	\$1,593
Less Property Tax Credits	513		13	13	12
Net Property Taxes Payable	40,971		1,041	1,307	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$4,664,217		\$118,513	\$102,524	\$100,117
Referendum Market Valuation	1,845,052		\$46,881	66,809	77,359
Net Tax Capacity (NTC)	43,877		1,115	1,035	1,105
C. Average Local NTC Tax Rate	79.643				
Avg. Referendum Mkt. Value Tax Rate	0.178				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$40,895	49.8%	\$1,039	\$1,235	\$1,508
Sales/Use Tax (Calendar 2014)	16,289	19.8	414	625	827
Motor Vehicle Sales Tax (Calendar 2014)	5,199	6.3	132	138	137
Motor Vehicle Registration Tax (Calendar 2014)	4,240	5.2	108	119	122
Motor Fuels Tax (Calendar 2014)	6,440	7.8	164	177	162
Corporate Income Tax (Calendar 2014)	5,739	7.0	146	142	216
State General Property Tax (Payable 2014)	3,262	4.0	83	115	155
Total State Taxes	\$82,063	100.0%	\$2,085	\$2,552	\$3,128

	MURRAY			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2013-2014)	\$12,603	46.0%	\$1,487	\$1,537	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance				711	720
Minnesota Family Investment Program		See Note		8	12
General Assistance				5	9
MinnesotaCare	-10	0.0	-1	2	2
Social Services				310	276
Miscellaneous				21	33
Total	8,903	32.5	1,051	1,057	1,052
Highway Aid (Calendar 2014)					
County Aid	3,349	12.2	395	283	96
Municipal Aid	0	0.0	0	12	29
Township Aid	664	2.4	78	48	7
Total	4,013	14.7	474	343	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,555	5.7	183	205	93
Disparity Reduction Aid (Calendar 2014)	55	0.2	6	7	3
County Program Aid (Payable 2014)	152	0.6	18	26	38
Community Corrections Funding (2014)	94	0.3	11	20	16
Total Aids	27,375	100.0	3,230	3,193	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	394	100.0	46	30	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	394	100.0	46	30	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	117	59.1	14	18	68
Regular (Renters)	81	40.9	10	20	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	198	100.0	23	38	107
Total Aids/Credits	\$27,967	100.0%	\$3,300	\$3,261	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$5,993	45.5%	\$707	\$617	\$468
City/Town Levy	3,130	23.8	369	345	367
School District Net Tax Capacity Levy	1,743	13.2	206	225	250
School District Referendum Market Value Levy	1,238	9.4	146	125	144
Miscellaneous District Levy	77	0.6	9	23	209
State Property Tax Levy	992	7.5	117	120	155
Total Levy	\$13,174	100.0%	\$1,554	\$1,455	\$1,593
Less Property Tax Credits	394		46	30	12
Net Property Taxes Payable	12,780		1,508	1,425	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$3,393,482		\$400,411	\$256,447	\$100,117
Referendum Market Valuation	424,340		\$50,070	48,586	77,359
Net Tax Capacity (NTC)	29,489		3,480	2,289	1,105
C. Average Local NTC Tax Rate	37.112				
Avg. Referendum Mkt. Value Tax Rate	0.292				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$10,777	51.4%	\$1,272	\$1,096	\$1,508
Sales/Use Tax (Calendar 2014)	3,311	15.8	391	581	827
Motor Vehicle Sales Tax (Calendar 2014)	1,590	7.6	188	159	137
Motor Vehicle Registration Tax (Calendar 2014)	1,440	6.9	170	139	122
Motor Fuels Tax (Calendar 2014)	1,636	7.8	193	223	162
Corporate Income Tax (Calendar 2014)	1,238	5.9	146	216	216
State General Property Tax (Payable 2014)	992	4.7	117	120	155
Total State Taxes	\$20,984	100.0%	\$2,476	\$2,535	\$3,128

NOTE: The human service aid amounts, other than MinnesotaCare, were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock). The total for SWHHS is \$78.3 million, which was allocated to the counties on a per capita basis (\$8.9 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 other programs such as MFIP, etc.

I. Major State Aids/Credits	NICOLLET			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$39,418	51.9%	\$1,182	\$1,239	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	16,410	21.6	492	609	720
Minnesota Family Investment Program	356	0.5	11	7	12
General Assistance	186	0.2	6	5	9
MinnesotaCare	46	0.1	1	1	2
Social Services	6,377	8.4	191	294	276
Miscellaneous	495	0.7	15	20	33
Total	23,869	31.4	716	936	1,052
Highway Aid (Calendar 2014)					
County Aid	4,223	5.6	127	174	96
Municipal Aid	1,249	1.6	37	21	29
Township Aid	181	0.2	5	15	7
Total	5,653	7.4	170	210	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	4,898	6.4	147	187	93
Disparity Reduction Aid (Calendar 2014)	27	0.0	1	4	3
County Program Aid (Payable 2014)	1,337	1.8	40	36	38
Community Corrections Funding (2014)	755	1.0	23	18	16
Total Aids	75,958	100.0	2,278	2,630	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	375	100.0	11	17	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	375	100.0	11	18	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,516	58.6	45	36	68
Regular (Renters)	1,070	41.4	32	28	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	2,586	100.0	78	64	107
Total Aids/Credits	\$78,919	100.0%	\$2,366	\$2,712	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$17,624	42.8%	\$528	\$546	\$468
City/Town Levy	9,559	23.2	287	348	367
School District Net Tax Capacity Levy	6,067	14.7	182	209	250
School District Referendum Market Value Levy	3,731	9.1	112	113	144
Miscellaneous District Levy	1,414	3.4	42	20	209
State Property Tax Levy	2,764	6.7	83	111	155
Total Levy	\$41,158	100.0%	\$1,234	\$1,348	\$1,593
Less Property Tax Credits	375		11	18	12
Net Property Taxes Payable	40,783		1,223	1,330	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$3,711,844		\$111,300	\$147,378	\$100,117
Referendum Market Valuation	1,972,694		\$59,151	58,699	77,359
Net Tax Capacity (NTC)	35,194		1,055	1,379	1,105
C. Average Local NTC Tax Rate	98.495				
Avg. Referendum Mkt. Value Tax Rate	0.189				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$39,934	55.7%	\$1,197	\$1,085	\$1,508
Sales/Use Tax (Calendar 2014)	11,420	15.9	342	626	827
Motor Vehicle Sales Tax (Calendar 2014)	4,208	5.9	126	143	137
Motor Vehicle Registration Tax (Calendar 2014)	3,746	5.2	112	124	122
Motor Fuels Tax (Calendar 2014)	5,943	8.3	178	174	162
Corporate Income Tax (Calendar 2014)	3,704	5.2	111	170	216
State General Property Tax (Payable 2014)	2,764	3.9	83	111	155
Total State Taxes	\$71,719	100.0%	\$2,150	\$2,434	\$3,128

I. Major State Aids/Credits	NOBLES			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$39,724	55.7%	\$1,841	\$1,537	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	14,896	20.9	690	711	720
Minnesota Family Investment Program	231	0.3	11	8	12
General Assistance	98	0.1	5	5	9
MinnesotaCare	57	0.1	3	2	2
Social Services	4,982	7.0	231	310	276
Miscellaneous	373	0.5	17	21	33
Total	20,637	28.9	957	1,057	1,052
Highway Aid (Calendar 2014)					
County Aid	4,611	6.5	214	283	96
Municipal Aid	481	0.7	22	12	29
Township Aid	527	0.7	24	48	7
Total	5,618	7.9	260	343	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	4,325	6.1	200	205	93
Disparity Reduction Aid (Calendar 2014)	161	0.2	7	7	3
County Program Aid (Payable 2014)	609	0.9	28	26	38
Community Corrections Funding (2014)	302	0.4	14	20	16
Total Aids	71,377	100.0	3,308	3,193	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	468	100.0	22	30	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	468	100.0	22	30	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	382	45.8	18	18	68
Regular (Renters)	449	53.8	21	20	40
Targeting Refund	4	0.5	0	0	0
Total Property Tax Refunds	834	100.0	39	38	107
Total Aids/Credits	\$72,680	100.0%	\$3,369	\$3,261	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$11,345	41.3%	\$526	\$617	\$468
City/Town Levy	6,118	22.3	284	345	367
School District Net Tax Capacity Levy	4,410	16.0	204	225	250
School District Referendum Market Value Levy	2,509	9.1	116	125	144
Miscellaneous District Levy	672	2.4	31	23	209
State Property Tax Levy	2,436	8.9	113	120	155
Total Levy	\$27,490	100.0%	\$1,274	\$1,455	\$1,593
Less Property Tax Credits	468		22	30	12
Net Property Taxes Payable	27,022		1,253	1,425	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$4,186,956		\$194,074	\$256,447	\$100,117
Referendum Market Valuation	949,163		\$43,996	48,586	77,359
Net Tax Capacity (NTC)	38,130		1,767	2,289	1,105
C. Average Local NTC Tax Rate	59.127				
Avg. Referendum Mkt. Value Tax Rate	0.264				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$19,550	38.6%	\$906	\$1,096	\$1,508
Sales/Use Tax (Calendar 2014)	13,305	26.2	617	581	827
Motor Vehicle Sales Tax (Calendar 2014)	3,145	6.2	146	159	137
Motor Vehicle Registration Tax (Calendar 2014)	2,716	5.4	126	139	122
Motor Fuels Tax (Calendar 2014)	4,860	9.6	225	223	162
Corporate Income Tax (Calendar 2014)	4,684	9.2	217	216	216
State General Property Tax (Payable 2014)	2,436	4.8	113	120	155
Total State Taxes	\$50,694	100.0%	\$2,350	\$2,535	\$3,128

I. Major State Aids/Credits	NORMAN			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$11,977	45.2%	\$1,803	\$1,546	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	6,470	24.4	974	751	720
Minnesota Family Investment Program	57	0.2	9	9	12
General Assistance	17	0.1	3	5	9
MinnesotaCare	6	0.0	1	1	2
Social Services	2,119	8.0	319	327	276
Miscellaneous	129	0.5	19	19	33
Total	8,798	33.2	1,324	1,113	1,052
Highway Aid (Calendar 2014)					
County Aid	3,850	14.5	580	354	96
Municipal Aid	0	0.0	0	21	29
Township Aid	329	1.2	50	51	7
Total	4,179	15.8	629	426	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,317	5.0	198	198	93
Disparity Reduction Aid (Calendar 2014)	35	0.1	5	6	3
County Program Aid (Payable 2014)	134	0.5	20	41	38
Community Corrections Funding (2014)	38	0.1	6	22	16
Total Aids	26,477	100.0	3,986	3,352	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	273	100.0	41	31	7
Miscellaneous Credits	0	0.0	0	14	5
Total Property Tax Credits	273	100.0	41	45	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	99	50.0	15	23	68
Regular (Renters)	99	50.0	15	17	40
Targeting Refund	1	0.5	0	0	0
Total Property Tax Refunds	198	100.0	30	41	107
Total Aids/Credits	\$26,948	100.0%	\$4,057	\$3,439	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$4,681	49.7%	\$705	\$578	\$468
City/Town Levy	1,704	18.1	257	269	367
School District Net Tax Capacity Levy	1,122	11.9	169	201	250
School District Referendum Market Value Levy	767	8.1	115	116	144
Miscellaneous District Levy	899	9.5	135	96	209
State Property Tax Levy	243	2.6	37	132	155
Total Levy	\$9,415	100.0%	\$1,417	\$1,391	\$1,593
Less Property Tax Credits	273		41	45	12
Net Property Taxes Payable	9,143		1,376	1,346	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,540,066		\$231,833	\$137,482	\$100,117
Referendum Market Valuation	226,862		\$34,151	47,697	77,359
Net Tax Capacity (NTC)	13,046		1,964	1,284	1,105
C. Average Local NTC Tax Rate	64.432				
Avg. Referendum Mkt. Value Tax Rate	0.338				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$6,558	48.5%	\$987	\$1,338	\$1,508
Sales/Use Tax (Calendar 2014)	2,542	18.8	383	472	827
Motor Vehicle Sales Tax (Calendar 2014)	1,115	8.2	168	160	137
Motor Vehicle Registration Tax (Calendar 2014)	966	7.1	145	139	122
Motor Fuels Tax (Calendar 2014)	1,525	11.3	230	200	162
Corporate Income Tax (Calendar 2014)	571	4.2	86	206	216
State General Property Tax (Payable 2014)	243	1.8	37	132	155
Total State Taxes	\$13,521	100.0%	\$2,035	\$2,647	\$3,128

I. Major State Aids/Credits	OLMSTED			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$202,992	55.6%	\$1,351	\$1,373	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	76,913	21.1	512	555	720
Minnesota Family Investment Program	1,598	0.4	11	9	12
General Assistance	838	0.2	6	4	9
MinnesotaCare	359	0.1	2	2	2
Social Services	44,863	12.3	299	280	276
Miscellaneous	4,797	1.3	32	22	33
Total	129,368	35.5	861	872	1,052
Highway Aid (Calendar 2014)					
County Aid	10,091	2.8	67	124	96
Municipal Aid	4,932	1.4	33	25	29
Township Aid	345	0.1	2	11	7
Total	15,369	4.2	102	160	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	8,730	2.4	58	133	93
Disparity Reduction Aid (Calendar 2014)	33	0.0	0	3	3
County Program Aid (Payable 2014)	6,481	1.8	43	44	38
Community Corrections Funding (2014)	2,101	0.6	14	15	16
Total Aids	365,073	100.0	2,431	2,601	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	722	100.0	5	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	722	100.0	5	13	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	7,361	57.9	49	47	68
Regular (Renters)	5,339	42.0	36	30	40
Targeting Refund	23	0.2	0	0	0
Total Property Tax Refunds	12,723	100.0	85	77	107
Total Aids/Credits	\$378,518	100.0%	\$2,520	\$2,690	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$82,904	37.9%	\$552	\$489	\$468
City/Town Levy	61,495	28.1	409	361	367
School District Net Tax Capacity Levy	34,021	15.6	227	213	250
School District Referendum Market Value Levy	12,930	5.9	86	117	144
Miscellaneous District Levy	2,859	1.3	19	25	209
State Property Tax Levy	24,367	11.1	162	115	155
Total Levy	\$218,575	100.0%	\$1,455	\$1,319	\$1,593
Less Property Tax Credits	722		5	13	12
Net Property Taxes Payable	217,854		1,450	1,307	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$12,996,083		\$86,525	\$102,524	\$100,117
Referendum Market Valuation	11,990,237		\$79,828	66,809	77,359
Net Tax Capacity (NTC)	148,513		989	1,035	1,105
C. Average Local NTC Tax Rate	121.867				
Avg. Referendum Mkt. Value Tax Rate	0.110				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$247,497	50.4%	\$1,648	\$1,235	\$1,508
Sales/Use Tax (Calendar 2014)	136,060	27.7	906	625	827
Motor Vehicle Sales Tax (Calendar 2014)	19,989	4.1	133	138	137
Motor Vehicle Registration Tax (Calendar 2014)	18,024	3.7	120	119	122
Motor Fuels Tax (Calendar 2014)	22,087	4.5	147	177	162
Corporate Income Tax (Calendar 2014)	23,004	4.7	153	142	216
State General Property Tax (Payable 2014)	24,367	5.0	162	115	155
Total State Taxes	\$491,027	100.0%	\$3,269	\$2,552	\$3,128

I. Major State Aids/Credits	OTTER TAIL			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$71,283	46.1%	\$1,237	\$1,330	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	42,471	27.5	737	725	720
Minnesota Family Investment Program	367	0.2	6	9	12
General Assistance	268	0.2	5	7	9
MinnesotaCare	116	0.1	2	2	2
Social Services	15,419	10.0	268	287	276
Miscellaneous	1,336	0.9	23	24	33
Total	59,977	38.8	1,041	1,052	1,052
Highway Aid (Calendar 2014)					
County Aid	11,395	7.4	198	182	96
Municipal Aid	966	0.6	17	20	29
Township Aid	1,353	0.9	23	22	7
Total	13,713	8.9	238	223	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	6,572	4.3	114	124	93
Disparity Reduction Aid (Calendar 2014)	32	0.0	1	1	3
County Program Aid (Payable 2014)	2,084	1.3	36	39	38
Community Corrections Funding (2014)	838	0.5	15	18	16
Total Aids	154,499	100.0	2,682	2,788	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	1,463	100.0	25	19	7
Miscellaneous Credits	0	0.0	0	33	5
Total Property Tax Credits	1,463	100.0	25	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	2,179	63.0	38	40	68
Regular (Renters)	1,272	36.8	22	26	40
Targeting Refund	7	0.2	0	0	0
Total Property Tax Refunds	3,458	100.0	60	66	107
Total Aids/Credits	\$159,420	100.0%	\$2,767	\$2,906	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$33,819	41.4%	\$587	\$602	\$468
City/Town Levy	18,221	22.3	316	292	367
School District Net Tax Capacity Levy	13,420	16.4	233	231	250
School District Referendum Market Value Levy	4,638	5.7	81	98	144
Miscellaneous District Levy	2,386	2.9	41	56	209
State Property Tax Levy	9,113	11.2	158	133	155
Total Levy	\$81,598	100.0%	\$1,416	\$1,413	\$1,593
Less Property Tax Credits	1,463		25	52	12
Net Property Taxes Payable	80,135		1,391	1,361	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$8,233,822		\$142,919	\$138,811	\$100,117
Referendum Market Valuation	4,038,671		\$70,101	65,301	77,359
Net Tax Capacity (NTC)	80,962		1,405	1,353	1,105
C. Average Local NTC Tax Rate	83.800				
Avg. Referendum Mkt. Value Tax Rate	0.115				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$57,369	38.8%	\$996	\$1,088	\$1,508
Sales/Use Tax (Calendar 2014)	45,434	30.7	789	674	827
Motor Vehicle Sales Tax (Calendar 2014)	8,457	5.7	147	144	137
Motor Vehicle Registration Tax (Calendar 2014)	6,930	4.7	120	124	122
Motor Fuels Tax (Calendar 2014)	12,490	8.4	217	215	162
Corporate Income Tax (Calendar 2014)	8,093	5.5	140	128	216
State General Property Tax (Payable 2014)	9,113	6.2	158	133	155
Total State Taxes	\$147,887	100.0%	\$2,567	\$2,506	\$3,128

	PENNINGTON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2013-2014)	\$19,470	47.1%	\$1,379	\$1,546	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	9,536	23.1	675	751	720
Minnesota Family Investment Program	76	0.2	5	9	12
General Assistance	94	0.2	7	5	9
MinnesotaCare	24	0.1	2	1	2
Social Services	3,695	8.9	262	327	276
Miscellaneous	304	0.7	22	19	33
Total	13,727	33.2	972	1,113	1,052
Highway Aid (Calendar 2014)					
County Aid	2,915	7.1	206	354	96
Municipal Aid	688	1.7	49	21	29
Township Aid	187	0.5	13	51	7
Total	3,790	9.2	268	426	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,990	7.2	212	198	93
Disparity Reduction Aid (Calendar 2014)	193	0.5	14	6	3
County Program Aid (Payable 2014)	726	1.8	51	41	38
Community Corrections Funding (2014)	417	1.0	30	22	16
Total Aids	41,313	100.0	2,926	3,352	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	248	100.0	18	31	7
Miscellaneous Credits	0	0.0	0	14	5
Total Property Tax Credits	248	100.0	18	45	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	486	59.3	34	23	68
Regular (Renters)	331	40.4	23	17	40
Targeting Refund	1	0.1	0	0	0
Total Property Tax Refunds	819	100.0	58	41	107
Total Aids/Credits	\$42,380	100.0%	\$3,002	\$3,439	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$7,353	43.1%	\$521	\$578	\$468
City/Town Levy	2,120	12.4	150	269	367
School District Net Tax Capacity Levy	3,480	20.4	246	201	250
School District Referendum Market Value Levy	1,275	7.5	90	116	144
Miscellaneous District Levy	1,105	6.5	78	96	209
State Property Tax Levy	1,728	10.1	122	132	155
Total Levy	\$17,062	100.0%	\$1,208	\$1,391	\$1,593
Less Property Tax Credits	248		18	45	12
Net Property Taxes Payable	16,813		1,191	1,346	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,045,411		\$74,043	\$137,482	\$100,117
Referendum Market Valuation	704,230		\$49,878	47,697	77,359
Net Tax Capacity (NTC)	10,767		763	1,284	1,105
C. Average Local NTC Tax Rate	128.248				
Avg. Referendum Mkt. Value Tax Rate	0.217				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$33,223	57.1%	\$2,353	\$1,338	\$1,508
Sales/Use Tax (Calendar 2014)	11,449	19.7	811	472	827
Motor Vehicle Sales Tax (Calendar 2014)	2,094	3.6	148	160	137
Motor Vehicle Registration Tax (Calendar 2014)	1,810	3.1	128	139	122
Motor Fuels Tax (Calendar 2014)	2,180	3.7	154	200	162
Corporate Income Tax (Calendar 2014)	5,730	9.8	406	206	216
State General Property Tax (Payable 2014)	1,728	3.0	122	132	155
Total State Taxes	\$58,214	100.0%	\$4,123	\$2,647	\$3,128

	PINE			E CENTRAL (7E)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$37,199	45.2%	\$1,274	\$1,297	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	25,054	30.4	858	688	720
Minnesota Family Investment Program	305	0.4	10	6	12
General Assistance	259	0.3	9	6	9
MinnesotaCare	38	0.0	1	2	2
Social Services	6,477	7.9	222	241	276
Miscellaneous	554	0.7	19	19	33
Total	32,687	39.7	1,120	961	1,052
Highway Aid (Calendar 2014)					
County Aid	7,261	8.8	249	146	96
Municipal Aid	0	0.0	0	11	29
Township Aid	436	0.5	15	9	7
Total	7,696	9.4	264	166	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,421	2.9	83	61	93
Disparity Reduction Aid (Calendar 2014)	2	0.0	0	1	3
County Program Aid (Payable 2014)	1,670	2.0	57	53	38
Community Corrections Funding (2014)	622	0.8	21	23	16
Total Aids	82,297	100.0	2,819	2,562	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	718	98.9	25	19	7
Miscellaneous Credits	8	1.1	0	0	5
Total Property Tax Credits	726	100.0	25	19	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,125	64.6	39	72	68
Regular (Renters)	613	35.2	21	24	40
Targeting Refund	3	0.2	0	1	0
Total Property Tax Refunds	1,741	100.0	60	97	107
Total Aids/Credits	\$84,764	100.0%	\$2,903	\$2,678	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$14,496	46.3%	\$497	\$536	\$468
City/Town Levy	6,565	21.0	225	271	367
School District Net Tax Capacity Levy	5,223	16.7	179	214	250
School District Referendum Market Value Levy	1,656	5.3	57	63	144
Miscellaneous District Levy	719	2.3	25	25	209
State Property Tax Levy	2,619	8.4	90	75	155
Total Levy	\$31,279	100.0%	\$1,071	\$1,183	\$1,593
Less Property Tax Credits	726		25	19	12
Net Property Taxes Payable	30,553		1,046	1,164	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,285,987		\$78,298	\$68,296	\$100,117
Referendum Market Valuation	1,406,443		\$48,172	55,456	77,359
Net Tax Capacity (NTC)	23,186		794	704	1,105
C. Average Local NTC Tax Rate	116.465				
Avg. Referendum Mkt. Value Tax Rate	0.118				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$17,623	37.4%	\$604	\$922	\$1,508
Sales/Use Tax (Calendar 2014)	10,443	22.2	358	424	827
Motor Vehicle Sales Tax (Calendar 2014)	3,873	8.2	133	143	137
Motor Vehicle Registration Tax (Calendar 2014)	2,992	6.4	102	116	122
Motor Fuels Tax (Calendar 2014)	8,429	17.9	289	213	162
Corporate Income Tax (Calendar 2014)	1,083	2.3	37	73	216
State General Property Tax (Payable 2014)	2,619	5.6	90	75	155
Total State Taxes	\$47,064	100.0%	\$1,612	\$1,966	\$3,128

I. Major State Aids/Credits	PIPESTONE			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$13,773	44.8%	\$1,475	\$1,537	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance				711	720
Minnesota Family Investment Program		See Note		8	12
General Assistance				5	9
MinnesotaCare	12	0.0	1	2	2
Social Services				310	276
Miscellaneous				21	33
Total	9,830	32.0	1,053	1,057	1,052
Highway Aid (Calendar 2014)					
County Aid	2,938	9.6	315	283	96
Municipal Aid	0	0.0	0	12	29
Township Aid	757	2.5	81	48	7
Total	3,695	12.0	396	343	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,647	8.6	284	205	93
Disparity Reduction Aid (Calendar 2014)	130	0.4	14	7	3
County Program Aid (Payable 2014)	466	1.5	50	26	38
Community Corrections Funding (2014)	175	0.6	19	20	16
Total Aids	30,718	100.0	3,290	3,193	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	303	100.0	32	30	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	303	100.0	32	30	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	132	54.5	14	18	68
Regular (Renters)	110	45.5	12	20	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	242	100.0	26	38	107
Total Aids/Credits	\$31,263	100.0%	\$3,349	\$3,261	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$4,862	41.7%	\$521	\$617	\$468
City/Town Levy	3,043	26.1	326	345	367
School District Net Tax Capacity Levy	1,755	15.0	188	225	250
School District Referendum Market Value Levy	1,075	9.2	115	125	144
Miscellaneous District Levy	120	1.0	13	23	209
State Property Tax Levy	809	6.9	87	120	155
Total Levy	\$11,664	100.0%	\$1,249	\$1,455	\$1,593
Less Property Tax Credits	303		32	30	12
Net Property Taxes Payable	11,360		1,217	1,425	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,050,413		\$219,624	\$256,447	\$100,117
Referendum Market Valuation	396,372		\$42,456	48,586	77,359
Net Tax Capacity (NTC)	17,735		1,900	2,289	1,105
C. Average Local NTC Tax Rate	53.897				
Avg. Referendum Mkt. Value Tax Rate	0.327				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$9,085	43.8%	\$973	\$1,096	\$1,508
Sales/Use Tax (Calendar 2014)	4,877	23.5	522	581	827
Motor Vehicle Sales Tax (Calendar 2014)	1,592	7.7	171	159	137
Motor Vehicle Registration Tax (Calendar 2014)	1,343	6.5	144	139	122
Motor Fuels Tax (Calendar 2014)	1,805	8.7	193	223	162
Corporate Income Tax (Calendar 2014)	1,233	5.9	132	216	216
State General Property Tax (Payable 2014)	809	3.9	87	120	155
Total State Taxes	\$20,744	100.0%	\$2,222	\$2,535	\$3,128

NOTE: The human service aid amounts, other than MinnesotaCare, were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock). The total for SWHHS is \$78.3 million, which was allocated to the counties on a per capita basis (\$9.8 million estimated to Pipestone county), to approximate total human services spending by county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation for the other programs such as MFIP, etc.

I. Major State Aids/Credits	POLK			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$46,340	42.6%	\$1,469	\$1,546	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	27,330	25.1	866	751	720
Minnesota Family Investment Program	470	0.4	15	9	12
General Assistance	239	0.2	8	5	9
MinnesotaCare	43	0.0	1	1	2
Social Services	13,665	12.5	433	327	276
Miscellaneous	665	0.6	21	19	33
Total	42,411	38.9	1,344	1,113	1,052
Highway Aid (Calendar 2014)					
County Aid	7,964	7.3	252	354	96
Municipal Aid	1,138	1.0	36	21	29
Township Aid	1,172	1.1	37	51	7
Total	10,274	9.4	326	426	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	7,540	6.9	239	198	93
Disparity Reduction Aid (Calendar 2014)	166	0.2	5	6	3
County Program Aid (Payable 2014)	1,260	1.2	40	41	38
Community Corrections Funding (2014)	916	0.8	29	22	16
Total Aids	108,907	100.0	3,452	3,352	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	743	37.9	24	31	7
Miscellaneous Credits	1,217	62.1	39	14	5
Total Property Tax Credits	1,960	100.0	62	45	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	881	57.9	28	23	68
Regular (Renters)	637	41.9	20	17	40
Targeting Refund	4	0.3	0	0	0
Total Property Tax Refunds	1,522	100.0	48	41	107
Total Aids/Credits	\$112,389	100.0%	\$3,563	\$3,439	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$19,977	44.2%	\$633	\$578	\$468
City/Town Levy	9,487	21.0	301	269	367
School District Net Tax Capacity Levy	5,730	12.7	182	201	250
School District Referendum Market Value Levy	3,739	8.3	119	116	144
Miscellaneous District Levy	2,879	6.4	91	96	209
State Property Tax Levy	3,421	7.6	108	132	155
Total Levy	\$45,233	100.0%	\$1,434	\$1,391	\$1,593
Less Property Tax Credits	1,960		62	45	12
Net Property Taxes Payable	43,273		1,372	1,346	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$4,187,681		\$132,753	\$137,482	\$100,117
Referendum Market Valuation	1,569,004		\$49,739	47,697	77,359
Net Tax Capacity (NTC)	39,145		1,241	1,284	1,105
C. Average Local NTC Tax Rate	97.262				
Avg. Referendum Mkt. Value Tax Rate	0.238				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$33,327	47.0%	\$1,056	\$1,338	\$1,508
Sales/Use Tax (Calendar 2014)	13,645	19.3	433	472	827
Motor Vehicle Sales Tax (Calendar 2014)	4,694	6.6	149	160	137
Motor Vehicle Registration Tax (Calendar 2014)	4,141	5.8	131	139	122
Motor Fuels Tax (Calendar 2014)	6,298	8.9	200	200	162
Corporate Income Tax (Calendar 2014)	5,319	7.5	169	206	216
State General Property Tax (Payable 2014)	3,421	4.8	108	132	155
Total State Taxes	\$70,846	100.0%	\$2,246	\$2,647	\$3,128

I. Major State Aids/Credits	POPE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$15,465	46.2%	\$1,408	\$1,330	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	8,752	26.2	797	725	720
Minnesota Family Investment Program	85	0.3	8	9	12
General Assistance	79	0.2	7	7	9
MinnesotaCare	23	0.1	2	2	2
Social Services	3,476	10.4	317	287	276
Miscellaneous	212	0.6	19	24	33
Total	12,627	37.8	1,150	1,052	1,052
Highway Aid (Calendar 2014)					
County Aid	3,136	9.4	286	182	96
Municipal Aid	0	0.0	0	20	29
Township Aid	387	1.2	35	22	7
Total	3,523	10.5	321	223	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,224	3.7	111	124	93
Disparity Reduction Aid (Calendar 2014)	48	0.1	4	1	3
County Program Aid (Payable 2014)	395	1.2	36	39	38
Community Corrections Funding (2014)	183	0.5	17	18	16
Total Aids	33,465	100.0	3,047	2,788	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	363	98.6	33	19	7
Miscellaneous Credits	5	1.4	0	33	5
Total Property Tax Credits	368	100.0	34	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	426	62.0	39	40	68
Regular (Renters)	259	37.7	24	26	40
Targeting Refund	2	0.3	0	0	0
Total Property Tax Refunds	687	100.0	63	66	107
Total Aids/Credits	\$34,520	100.0%	\$3,143	\$2,906	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$8,532	47.7%	\$777	\$602	\$468
City/Town Levy	3,546	19.8	323	292	367
School District Net Tax Capacity Levy	2,554	14.3	233	231	250
School District Referendum Market Value Levy	1,178	6.6	107	98	144
Miscellaneous District Levy	733	4.1	67	56	209
State Property Tax Levy	1,345	7.5	122	133	155
Total Levy	\$17,887	100.0%	\$1,629	\$1,413	\$1,593
Less Property Tax Credits	368		34	52	12
Net Property Taxes Payable	17,519		1,595	1,361	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,061,515		\$187,718	\$138,811	\$100,117
Referendum Market Valuation	747,248		\$68,043	65,301	77,359
Net Tax Capacity (NTC)	18,549		1,689	1,353	1,105
C. Average Local NTC Tax Rate	82.829				
Avg. Referendum Mkt. Value Tax Rate	0.158				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$13,538	51.3%	\$1,233	\$1,088	\$1,508
Sales/Use Tax (Calendar 2014)	4,255	16.1	387	674	827
Motor Vehicle Sales Tax (Calendar 2014)	1,773	6.7	161	144	137
Motor Vehicle Registration Tax (Calendar 2014)	1,547	5.9	141	124	122
Motor Fuels Tax (Calendar 2014)	2,256	8.5	205	215	162
Corporate Income Tax (Calendar 2014)	1,684	6.4	153	128	216
State General Property Tax (Payable 2014)	1,345	5.1	122	133	155
Total State Taxes	\$26,398	100.0%	\$2,404	\$2,506	\$3,128

I. Major State Aids/Credits	RAMSEY			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$863,162	48.3%	\$1,630	\$1,514	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	562,946	31.5	1,063	746	720
Minnesota Family Investment Program	14,901	0.8	28	14	12
General Assistance	8,649	0.5	16	12	9
MinnesotaCare	2,012	0.1	4	3	2
Social Services	182,261	10.2	344	274	276
Miscellaneous	22,146	1.2	42	40	33
Total	792,916	44.4	1,497	1,091	1,052
Highway Aid (Calendar 2014)					
County Aid	17,667	1.0	33	43	96
Municipal Aid	20,779	1.2	39	36	29
Township Aid	22	0.0	0	0	7
Total	38,468	2.2	73	79	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	67,074	3.7	127	58	93
Disparity Reduction Aid (Calendar 2014)	593	0.0	1	0	3
County Program Aid (Payable 2014)	16,416	0.9	31	33	38
Community Corrections Funding (2014)	10,063	0.6	19	14	16
Total Aids	1,788,693	100.0	3,378	2,789	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	2	100.0	0	1	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	2	100.0	0	1	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	41,452	54.9	78	86	68
Regular (Renters)	33,865	44.9	64	50	40
Targeting Refund	169	0.2	0	0	0
Total Property Tax Refunds	75,486	100.0	143	136	107
Total Aids/Credits	\$1,864,181	100.0%	\$3,521	\$2,925	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$229,580	26.4%	\$434	\$411	\$468
City/Town Levy	151,515	17.4	286	404	367
School District Net Tax Capacity Levy	135,189	15.6	255	274	250
School District Referendum Market Value Levy	72,593	8.4	137	185	144
Miscellaneous District Levy	189,638	21.8	358	349	209
State Property Tax Levy	89,999	10.4	170	179	155
Total Levy	\$868,514	100.0%	\$1,640	\$1,802	\$1,593
Less Property Tax Credits	2		0	1	12
Net Property Taxes Payable	868,512		1,640	1,801	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$37,006,807		\$69,889	\$86,637	\$100,117
Referendum Market Valuation	39,183,844		\$74,001	89,488	77,359
Net Tax Capacity (NTC)	465,175		879	1,056	1,105
C. Average Local NTC Tax Rate	151.291				
Avg. Referendum Mkt. Value Tax Rate	0.191				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$715,301	45.2%	\$1,351	\$1,852	\$1,508
Sales/Use Tax (Calendar 2014)	489,873	30.9	925	980	827
Motor Vehicle Sales Tax (Calendar 2014)	62,175	3.9	117	132	137
Motor Vehicle Registration Tax (Calendar 2014)	54,235	3.4	102	122	122
Motor Fuels Tax (Calendar 2014)	69,031	4.4	130	140	162
Corporate Income Tax (Calendar 2014)	102,274	6.5	193	281	216
State General Property Tax (Payable 2014)	89,999	5.7	170	179	155
Total State Taxes	\$1,582,888	100.0%	\$2,989	\$3,687	\$3,128

	RED LAKE			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2013-2014)	\$7,344	48.8%	\$1,814	\$1,546	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	2,742	18.2	677	751	720
Minnesota Family Investment Program	21	0.1	5	9	12
General Assistance	13	0.1	3	5	9
MinnesotaCare	17	0.1	4	1	2
Social Services	742	4.9	183	327	276
Miscellaneous	51	0.3	13	19	33
Total	3,587	23.8	886	1,113	1,052
Highway Aid (Calendar 2014)					
County Aid	2,680	17.8	662	354	96
Municipal Aid	0	0.0	0	21	29
Township Aid	167	1.1	41	51	7
Total	2,847	18.9	703	426	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	792	5.3	196	198	93
Disparity Reduction Aid (Calendar 2014)	127	0.8	31	6	3
County Program Aid (Payable 2014)	330	2.2	82	41	38
Community Corrections Funding (2014)	26	0.2	6	22	16
Total Aids	15,053	100.0	3,719	3,352	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	179	100.0	44	31	7
Miscellaneous Credits	0	0.0	0	14	5
Total Property Tax Credits	179	100.0	44	45	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	140	70.7	35	23	68
Regular (Renters)	56	28.3	14	17	40
Targeting Refund	2	1.0	0	0	0
Total Property Tax Refunds	198	100.0	49	41	107
Total Aids/Credits	\$15,430	100.0%	\$3,812	\$3,439	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$2,233	33.0%	\$552	\$578	\$468
City/Town Levy	1,435	21.2	354	269	367
School District Net Tax Capacity Levy	1,231	18.2	304	201	250
School District Referendum Market Value Levy	628	9.3	155	116	144
Miscellaneous District Levy	336	5.0	83	96	209
State Property Tax Levy	914	13.5	226	132	155
Total Levy	\$6,776	100.0%	\$1,674	\$1,391	\$1,593
Less Property Tax Credits	179		44	45	12
Net Property Taxes Payable	6,598		1,630	1,346	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$485,316		\$119,890	\$137,482	\$100,117
Referendum Market Valuation	203,246		\$50,209	47,697	77,359
Net Tax Capacity (NTC)	4,731		1,169	1,284	1,105
C. Average Local NTC Tax Rate	110.636				
Avg. Referendum Mkt. Value Tax Rate	0.309				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$4,034	43.8%	\$997	\$1,338	\$1,508
Sales/Use Tax (Calendar 2014)	1,814	19.7	448	472	827
Motor Vehicle Sales Tax (Calendar 2014)	705	7.7	174	160	137
Motor Vehicle Registration Tax (Calendar 2014)	596	6.5	147	139	122
Motor Fuels Tax (Calendar 2014)	880	9.6	217	200	162
Corporate Income Tax (Calendar 2014)	257	2.8	63	206	216
State General Property Tax (Payable 2014)	914	9.9	226	132	155
Total State Taxes	\$9,201	100.0%	\$2,273	\$2,647	\$3,128

	REDWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2013-2014)	\$21,102	44.1%	\$1,355	\$1,537	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance				711	720
Minnesota Family Investment Program		See Note		8	12
General Assistance				5	9
MinnesotaCare	5	0.0	0	2	2
Social Services				310	276
Miscellaneous				21	33
Total	16,383	34.2	1,052	1,057	1,052
Highway Aid (Calendar 2014)					
County Aid	5,383	11.2	346	283	96
Municipal Aid	292	0.6	19	12	29
Township Aid	943	2.0	61	48	7
Total	6,618	13.8	425	343	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	3,054	6.4	196	205	93
Disparity Reduction Aid (Calendar 2014)	94	0.2	6	7	3
County Program Aid (Payable 2014)	295	0.6	19	26	38
Community Corrections Funding (2014)	346	0.7	22	20	16
Total Aids	47,891	100.0	3,075	3,193	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	564	100.0	36	30	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	564	100.0	36	30	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	249	43.3	16	18	68
Regular (Renters)	325	56.5	21	20	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	575	100.0	37	38	107
Total Aids/Credits	\$49,030	100.0%	\$3,148	\$3,261	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$10,613	47.2%	\$682	\$617	\$468
City/Town Levy	6,004	26.7	386	345	367
School District Net Tax Capacity Levy	2,809	12.5	180	225	250
School District Referendum Market Value Levy	1,584	7.0	102	125	144
Miscellaneous District Levy	121	0.5	8	23	209
State Property Tax Levy	1,345	6.0	86	120	155
Total Levy	\$22,476	100.0%	\$1,443	\$1,455	\$1,593
Less Property Tax Credits	564		36	30	12
Net Property Taxes Payable	21,912		1,407	1,425	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$4,699,202		\$301,753	\$256,447	\$100,117
Referendum Market Valuation	665,320		\$42,723	48,586	77,359
Net Tax Capacity (NTC)	40,773		2,618	2,289	1,105
C. Average Local NTC Tax Rate					
Avg. Referendum Mkt. Value Tax Rate	47.929				
	0.239				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$18,208	46.4%	\$1,169	\$1,096	\$1,508
Sales/Use Tax (Calendar 2014)	9,628	24.5	618	581	827
Motor Vehicle Sales Tax (Calendar 2014)	2,610	6.7	168	159	137
Motor Vehicle Registration Tax (Calendar 2014)	2,312	5.9	148	139	122
Motor Fuels Tax (Calendar 2014)	3,428	8.7	220	223	162
Corporate Income Tax (Calendar 2014)	1,701	4.3	109	216	216
State General Property Tax (Payable 2014)	1,345	3.4	86	120	155
Total State Taxes	\$39,232	100.0%	\$2,519	\$2,535	\$3,128

NOTE: The human service aid amounts, other than MinnesotaCare, were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock). The total for SWHHS is \$78.3 million, which was allocated to the counties on a per capita basis (\$16.4 million estimated to Redwood 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 for the other programs such as MFIP, etc.

I. Major State Aids/Credits	RENVILLE			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$19,270	42.3%	\$1,279	\$1,411	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	10,639	23.4	706	677	720
Minnesota Family Investment Program	98	0.2	7	9	12
General Assistance	90	0.2	6	5	9
MinnesotaCare	25	0.1	2	1	2
Social Services	5,187	11.4	344	266	276
Miscellaneous	211	0.5	14	18	33
Total	16,251	35.7	1,079	975	1,052
Highway Aid (Calendar 2014)					
County Aid	5,278	11.6	350	167	96
Municipal Aid	0	0.0	0	19	29
Township Aid	822	1.8	55	19	7
Total	6,100	13.4	405	206	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	3,252	7.1	216	150	93
Disparity Reduction Aid (Calendar 2014)	142	0.3	9	3	3
County Program Aid (Payable 2014)	299	0.7	20	41	38
Community Corrections Funding (2014)	212	0.5	14	18	16
Total Aids	45,526	100.0	3,022	2,804	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	587	100.0	39	19	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	587	100.0	39	20	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	198	46.4	13	44	68
Regular (Renters)	225	52.7	15	29	40
Targeting Refund	4	0.9	0	0	0
Total Property Tax Refunds	427	100.0	28	73	107
Total Aids/Credits	\$46,540	100.0%	\$3,089	\$2,896	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$12,963	46.8%	\$860	\$626	\$468
City/Town Levy	7,607	27.5	505	344	367
School District Net Tax Capacity Levy	2,794	10.1	185	166	250
School District Referendum Market Value Levy	1,969	7.1	131	104	144
Miscellaneous District Levy	497	1.8	33	27	209
State Property Tax Levy	1,881	6.8	125	111	155
Total Levy	\$27,711	100.0%	\$1,839	\$1,378	\$1,593
Less Property Tax Credits	587		39	20	12
Net Property Taxes Payable	27,124		1,800	1,358	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$5,551,457		\$368,451	\$146,411	\$100,117
Referendum Market Valuation	736,452		\$48,878	60,093	77,359
Net Tax Capacity (NTC)	48,948		3,249	1,371	1,105
C. Average Local NTC Tax Rate	48.747				
Avg. Referendum Mkt. Value Tax Rate	0.267				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$21,725	55.2%	\$1,442	\$1,160	\$1,508
Sales/Use Tax (Calendar 2014)	4,929	12.5	327	643	827
Motor Vehicle Sales Tax (Calendar 2014)	2,588	6.6	172	152	137
Motor Vehicle Registration Tax (Calendar 2014)	2,309	5.9	153	132	122
Motor Fuels Tax (Calendar 2014)	3,806	9.7	253	177	162
Corporate Income Tax (Calendar 2014)	2,113	5.4	140	171	216
State General Property Tax (Payable 2014)	1,881	4.8	125	111	155
Total State Taxes	\$39,352	100.0%	\$2,612	\$2,546	\$3,128

I. Major State Aids/Credits	RICE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$86,514	53.6%	\$1,327	\$1,373	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	34,105	21.1	523	555	720
Minnesota Family Investment Program	508	0.3	8	9	12
General Assistance	239	0.1	4	4	9
MinnesotaCare	126	0.1	2	2	2
Social Services	18,302	11.3	281	280	276
Miscellaneous	1,234	0.8	19	22	33
Total	54,514	33.8	836	872	1,052
Highway Aid (Calendar 2014)					
County Aid	5,121	3.2	79	124	96
Municipal Aid	1,817	1.1	28	25	29
Township Aid	296	0.2	5	11	7
Total	7,234	4.5	111	160	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	8,934	5.5	137	133	93
Disparity Reduction Aid (Calendar 2014)	77	0.0	1	3	3
County Program Aid (Payable 2014)	3,088	1.9	47	44	38
Community Corrections Funding (2014)	972	0.6	15	15	16
Total Aids	161,334	100.0	2,475	2,601	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	676	100.0	10	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	676	100.0	10	13	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	3,959	65.7	61	47	68
Regular (Renters)	2,035	33.8	31	30	40
Targeting Refund	35	0.6	1	0	0
Total Property Tax Refunds	6,029	100.0	92	77	107
Total Aids/Credits	\$168,039	100.0%	\$2,578	\$2,690	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$19,996	26.7%	\$307	\$489	\$468
City/Town Levy	18,918	25.2	290	361	367
School District Net Tax Capacity Levy	16,692	22.3	256	213	250
School District Referendum Market Value Levy	10,328	13.8	158	117	144
Miscellaneous District Levy	2,949	3.9	45	25	209
State Property Tax Levy	6,103	8.1	94	115	155
Total Levy	\$74,985	100.0%	\$1,150	\$1,319	\$1,593
Less Property Tax Credits	676		10	13	12
Net Property Taxes Payable	74,308		1,140	1,307	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$4,998,717		\$76,691	\$102,524	\$100,117
Referendum Market Valuation	3,927,010		\$60,249	66,809	77,359
Net Tax Capacity (NTC)	51,800		795	1,035	1,105
C. Average Local NTC Tax Rate	112.625				
Avg. Referendum Mkt. Value Tax Rate	0.268				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$68,814	49.0%	\$1,056	\$1,235	\$1,508
Sales/Use Tax (Calendar 2014)	29,318	20.9	450	625	827
Motor Vehicle Sales Tax (Calendar 2014)	8,161	5.8	125	138	137
Motor Vehicle Registration Tax (Calendar 2014)	6,962	5.0	107	119	122
Motor Fuels Tax (Calendar 2014)	11,005	7.8	169	177	162
Corporate Income Tax (Calendar 2014)	10,203	7.3	157	142	216
State General Property Tax (Payable 2014)	6,103	4.3	94	115	155
Total State Taxes	\$140,566	100.0%	\$2,157	\$2,552	\$3,128

	ROCK			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2013-2014)	\$14,712	48.2%	\$1,540	\$1,537	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance				711	720
Minnesota Family Investment Program		See Note		8	12
General Assistance				5	9
MinnesotaCare	16	0.1	2	2	2
Social Services				310	276
Miscellaneous				21	33
Total	10,065	32.9	1,053	1,057	1,052
Highway Aid (Calendar 2014)					
County Aid	3,263	10.7	341	283	96
Municipal Aid	0	0.0	0	12	29
Township Aid	471	1.5	49	48	7
Total	3,734	12.2	391	343	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,715	5.6	179	205	93
Disparity Reduction Aid (Calendar 2014)	15	0.0	2	7	3
County Program Aid (Payable 2014)	165	0.5	17	26	38
Community Corrections Funding (2014)	136	0.4	14	20	16
Total Aids	30,543	100.0	3,197	3,193	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	290	100.0	30	30	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	290	100.0	30	30	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	137	42.9	14	18	68
Regular (Renters)	182	57.1	19	20	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	319	100.0	33	38	107
Total Aids/Credits	\$31,153	100.0%	\$3,260	\$3,261	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$4,816	36.9%	\$504	\$617	\$468
City/Town Levy	3,105	23.8	325	345	367
School District Net Tax Capacity Levy	2,795	21.4	293	225	250
School District Referendum Market Value Levy	1,433	11.0	150	125	144
Miscellaneous District Levy	70	0.5	7	23	209
State Property Tax Levy	849	6.5	89	120	155
Total Levy	\$13,069	100.0%	\$1,368	\$1,455	\$1,593
Less Property Tax Credits	290		30	30	12
Net Property Taxes Payable	12,778		1,337	1,425	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,838,781		\$297,099	\$256,447	\$100,117
Referendum Market Valuation	463,140		\$48,471	48,586	77,359
Net Tax Capacity (NTC)	25,567		2,676	2,289	1,105
C. Average Local NTC Tax Rate	42.190				
Avg. Referendum Mkt. Value Tax Rate	0.309				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$9,998	45.3%	\$1,046	\$1,096	\$1,508
Sales/Use Tax (Calendar 2014)	3,615	16.4	378	581	827
Motor Vehicle Sales Tax (Calendar 2014)	1,476	6.7	154	159	137
Motor Vehicle Registration Tax (Calendar 2014)	1,303	5.9	136	139	122
Motor Fuels Tax (Calendar 2014)	2,786	12.6	292	223	162
Corporate Income Tax (Calendar 2014)	2,056	9.3	215	216	216
State General Property Tax (Payable 2014)	849	3.8	89	120	155
Total State Taxes	\$22,084	100.0%	\$2,311	\$2,535	\$3,128

NOTE: The human service aid amounts, other than MinnesotaCare, were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock). The total for SWHHS is \$78.3 million, which was allocated to the counties on a per capita basis (\$10.0 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 other programs such as MFIP, etc.

I. Major State Aids/Credits	ROSEAU			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$25,251	54.3%	\$1,612	\$1,546	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	8,654	18.6	553	751	720
Minnesota Family Investment Program	56	0.1	4	9	12
General Assistance	40	0.1	3	5	9
MinnesotaCare	21	0.0	1	1	2
Social Services	3,599	7.7	230	327	276
Miscellaneous	155	0.3	10	19	33
Total	12,524	26.9	800	1,113	1,052
Highway Aid (Calendar 2014)					
County Aid	4,991	10.7	319	354	96
Municipal Aid	0	0.0	0	21	29
Township Aid	796	1.7	51	51	7
Total	5,786	12.5	369	426	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,922	4.1	123	198	93
Disparity Reduction Aid (Calendar 2014)	6	0.0	0	6	3
County Program Aid (Payable 2014)	775	1.7	49	41	38
Community Corrections Funding (2014)	208	0.4	13	22	16
Total Aids	46,472	100.0	2,967	3,352	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	520	98.9	33	31	7
Miscellaneous Credits	6	1.1	0	14	5
Total Property Tax Credits	526	100.0	34	45	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	341	61.2	22	23	68
Regular (Renters)	217	39.0	14	17	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	557	100.0	36	41	107
Total Aids/Credits	\$47,555	100.0%	\$3,036	\$3,439	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$6,595	39.8%	\$421	\$578	\$468
City/Town Levy	3,315	20.0	212	269	367
School District Net Tax Capacity Levy	3,425	20.7	219	201	250
School District Referendum Market Value Levy	1,115	6.7	71	116	144
Miscellaneous District Levy	1,051	6.3	67	96	209
State Property Tax Levy	1,067	6.4	68	132	155
Total Levy	\$16,569	100.0%	\$1,058	\$1,391	\$1,593
Less Property Tax Credits	526		34	45	12
Net Property Taxes Payable	16,043		1,024	1,346	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,134,577		\$72,437	\$137,482	\$100,117
Referendum Market Valuation	625,030		\$39,905	47,697	77,359
Net Tax Capacity (NTC)	10,352		661	1,284	1,105
C. Average Local NTC Tax Rate	138.976				
Avg. Referendum Mkt. Value Tax Rate	0.178				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$20,316	51.5%	\$1,297	\$1,338	\$1,508
Sales/Use Tax (Calendar 2014)	6,475	16.4	413	472	827
Motor Vehicle Sales Tax (Calendar 2014)	2,524	6.4	161	160	137
Motor Vehicle Registration Tax (Calendar 2014)	2,078	5.3	133	139	122
Motor Fuels Tax (Calendar 2014)	2,594	6.6	166	200	162
Corporate Income Tax (Calendar 2014)	4,398	11.1	281	206	216
State General Property Tax (Payable 2014)	1,067	2.7	68	132	155
Total State Taxes	\$39,453	100.0%	\$2,519	\$2,647	\$3,128

	ST. LOUIS			ARROWHEAD (3)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$230,233	38.0%	\$1,146	\$1,209	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	173,397	28.6	863	869	720
Minnesota Family Investment Program	2,867	0.5	14	13	12
General Assistance	2,613	0.4	13	11	9
MinnesotaCare	257	0.0	1	2	2
Social Services	69,540	11.5	346	341	276
Miscellaneous	10,441	1.7	52	43	33
Total	259,115	42.7	1,290	1,278	1,052
Highway Aid (Calendar 2014)					
County Aid	26,719	4.4	133	174	96
Municipal Aid	8,198	1.4	41	31	29
Township Aid	871	0.1	4	6	7
Total	35,787	5.9	178	211	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	55,707	9.2	277	216	93
Disparity Reduction Aid (Calendar 2014)	9,246	1.5	46	33	3
County Program Aid (Payable 2014)	11,018	1.8	55	51	38
Community Corrections Funding (2014)	4,893	0.8	24	22	16
Total Aids	606,000	100.0	3,017	3,021	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	301	3.4	1	4	7
Miscellaneous Credits	8,552	96.6	43	47	5
Total Property Tax Credits	8,852	100.0	44	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	9,921	58.8	49	47	68
Regular (Renters)	6,732	39.9	34	29	40
Targeting Refund	208	1.2	1	1	0
Total Property Tax Refunds	16,861	100.0	84	77	107
Total Aids/Credits	\$631,714	100.0%	\$3,145	\$3,149	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$104,813	40.5%	\$522	\$575	\$468
City/Town Levy	58,203	22.5	290	292	367
School District Net Tax Capacity Levy	42,867	16.6	213	213	250
School District Referendum Market Value Levy	12,703	4.9	63	64	144
Miscellaneous District Levy	14,245	5.5	71	84	209
State Property Tax Levy	25,693	9.9	128	145	155
Total Levy	\$258,524	100.0%	\$1,287	\$1,372	\$1,593
Less Property Tax Credits	8,852		44	52	12
Net Property Taxes Payable	249,671		1,243	1,320	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$14,488,303		\$72,139	\$89,013	\$100,117
Referendum Market Valuation	12,829,767		\$63,881	67,201	77,359
Net Tax Capacity (NTC)	166,817		831	1,002	1,105
C. Average Local NTC Tax Rate	130.313				
Avg. Referendum Mkt. Value Tax Rate	0.120				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$206,438	39.3%	\$1,028	\$955	\$1,508
Sales/Use Tax (Calendar 2014)	182,318	34.7	908	818	827
Motor Vehicle Sales Tax (Calendar 2014)	26,823	5.1	134	139	137
Motor Vehicle Registration Tax (Calendar 2014)	23,177	4.4	115	119	122
Motor Fuels Tax (Calendar 2014)	32,762	6.2	163	179	162
Corporate Income Tax (Calendar 2014)	27,643	5.3	138	126	216
State General Property Tax (Payable 2014)	25,693	4.9	128	145	155
Total State Taxes	\$524,855	100.0%	\$2,613	\$2,482	\$3,128

I. Major State Aids/Credits	SCOTT			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$216,741	67.4%	\$1,562	\$1,514	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	56,648	17.6	408	746	720
Minnesota Family Investment Program	506	0.2	4	14	12
General Assistance	226	0.1	2	12	9
MinnesotaCare	254	0.1	2	3	2
Social Services	23,920	7.4	172	274	276
Miscellaneous	1,301	0.4	9	40	33
Total	82,855	25.7	597	1,091	1,052
Highway Aid (Calendar 2014)					
County Aid	10,300	3.2	74	43	96
Municipal Aid	3,967	1.2	29	36	29
Township Aid	256	0.1	2	0	7
Total	14,522	4.5	105	79	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,494	0.5	11	58	93
Disparity Reduction Aid (Calendar 2014)	21	0.0	0	0	3
County Program Aid (Payable 2014)	4,970	1.5	36	33	38
Community Corrections Funding (2014)	1,088	0.3	8	14	16
Total Aids	321,692	100.0	2,319	2,789	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	376	93.1	3	1	7
Miscellaneous Credits	28	6.9	0	0	5
Total Property Tax Credits	404	100.0	3	1	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	11,612	74.3	84	86	68
Regular (Renters)	4,002	25.6	29	50	40
Targeting Refund	23	0.1	0	0	0
Total Property Tax Refunds	15,637	100.0	113	136	107
Total Aids/Credits	\$337,732	100.0%	\$2,435	\$2,925	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$51,900	23.7%	\$374	\$411	\$468
City/Town Levy	51,770	23.7	373	404	367
School District Net Tax Capacity Levy	44,774	20.5	323	274	250
School District Referendum Market Value Levy	22,213	10.2	160	185	144
Miscellaneous District Levy	29,587	13.5	213	349	209
State Property Tax Levy	18,330	8.4	132	179	155
Total Levy	\$218,574	100.0%	\$1,576	\$1,802	\$1,593
Less Property Tax Credits	404		3	1	12
Net Property Taxes Payable	218,170		1,573	1,801	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$12,779,506		\$92,120	\$86,637	\$100,117
Referendum Market Valuation	12,553,530		\$90,491	89,488	77,359
Net Tax Capacity (NTC)	144,286		1,040	1,056	1,105
C. Average Local NTC Tax Rate	122.285				
Avg. Referendum Mkt. Value Tax Rate	0.190				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$243,949	57.5%	\$1,758	\$1,852	\$1,508
Sales/Use Tax (Calendar 2014)	87,216	20.5	629	980	827
Motor Vehicle Sales Tax (Calendar 2014)	19,073	4.5	137	132	137
Motor Vehicle Registration Tax (Calendar 2014)	18,334	4.3	132	122	122
Motor Fuels Tax (Calendar 2014)	19,939	4.7	144	140	162
Corporate Income Tax (Calendar 2014)	17,573	4.1	127	281	216
State General Property Tax (Payable 2014)	18,330	4.3	132	179	155
Total State Taxes	\$424,413	100.0%	\$3,059	\$3,687	\$3,128

	SHERBURNE			CENTRAL MN (7W)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$146,981	68.1%	\$1,611	\$1,455	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	39,079	18.1	428	516	720
Minnesota Family Investment Program	460	0.2	5	8	12
General Assistance	258	0.1	3	4	9
MinnesotaCare	92	0.0	1	1	2
Social Services	15,191	7.0	167	196	276
Miscellaneous	941	0.4	10	19	33
Total	56,019	25.9	614	746	1,052
Highway Aid (Calendar 2014)					
County Aid	4,897	2.3	54	73	96
Municipal Aid	1,837	0.9	20	23	29
Township Aid	284	0.1	3	4	7
Total	7,019	3.3	77	100	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,196	0.6	13	66	93
Disparity Reduction Aid (Calendar 2014)	14	0.0	0	0	3
County Program Aid (Payable 2014)	3,753	1.7	41	45	38
Community Corrections Funding (2014)	957	0.4	10	14	16
Total Aids	215,939	100.0	2,367	2,426	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	275	97.5	3	9	7
Miscellaneous Credits	7	2.5	0	0	5
Total Property Tax Credits	282	100.0	3	9	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	6,069	72.6	67	62	68
Regular (Renters)	2,270	27.2	25	31	40
Targeting Refund	18	0.2	0	0	0
Total Property Tax Refunds	8,357	100.0	92	93	107
Total Aids/Credits	\$224,578	100.0%	\$2,462	\$2,528	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$41,416	34.3%	\$454	\$435	\$468
City/Town Levy	28,084	23.3	308	323	367
School District Net Tax Capacity Levy	28,798	23.9	316	268	250
School District Referendum Market Value Levy	8,619	7.1	94	93	144
Miscellaneous District Levy	3,536	2.9	39	39	209
State Property Tax Levy	10,277	8.5	113	126	155
Total Levy	\$120,730	100.0%	\$1,323	\$1,284	\$1,593
Less Property Tax Credits	282		3	9	12
Net Property Taxes Payable	120,448		1,320	1,275	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$6,336,285		\$69,459	\$74,539	\$100,117
Referendum Market Valuation	6,357,830		\$69,695	66,123	77,359
Net Tax Capacity (NTC)	75,977		833	842	1,105
C. Average Local NTC Tax Rate	133.197				
Avg. Referendum Mkt. Value Tax Rate	0.146				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$109,889	52.3%	\$1,205	\$1,202	\$1,508
Sales/Use Tax (Calendar 2014)	44,048	20.9	483	657	827
Motor Vehicle Sales Tax (Calendar 2014)	12,915	6.1	142	139	137
Motor Vehicle Registration Tax (Calendar 2014)	11,435	5.4	125	122	122
Motor Fuels Tax (Calendar 2014)	13,720	6.5	150	175	162
Corporate Income Tax (Calendar 2014)	7,991	3.8	88	124	216
State General Property Tax (Payable 2014)	10,277	4.9	113	126	155
Total State Taxes	\$210,275	100.0%	\$2,305	\$2,545	\$3,128

I. Major State Aids/Credits	SIBLEY			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$21,399	50.2%	\$1,434	\$1,239	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	9,341	21.9	626	609	720
Minnesota Family Investment Program	42	0.1	3	7	12
General Assistance	45	0.1	3	5	9
MinnesotaCare	30	0.1	2	1	2
Social Services	4,245	10.0	285	294	276
Miscellaneous	157	0.4	11	20	33
Total	13,860	32.5	929	936	1,052
Highway Aid (Calendar 2014)					
County Aid	3,526	8.3	236	174	96
Municipal Aid	0	0.0	0	21	29
Township Aid	514	1.2	34	15	7
Total	4,040	9.5	271	210	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,708	6.4	182	187	93
Disparity Reduction Aid (Calendar 2014)	117	0.3	8	4	3
County Program Aid (Payable 2014)	366	0.9	25	36	38
Community Corrections Funding (2014)	144	0.3	10	18	16
Total Aids	42,633	100.0	2,858	2,630	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	508	100.0	34	17	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	508	100.0	34	18	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	465	60.3	31	36	68
Regular (Renters)	306	39.7	21	28	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	771	100.0	52	64	107
Total Aids/Credits	\$43,912	100.0%	\$2,943	\$2,712	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$11,507	50.1%	\$771	\$546	\$468
City/Town Levy	6,436	28.0	431	348	367
School District Net Tax Capacity Levy	2,363	10.3	158	209	250
School District Referendum Market Value Levy	1,101	4.8	74	113	144
Miscellaneous District Levy	572	2.5	38	20	209
State Property Tax Levy	990	4.3	66	111	155
Total Levy	\$22,969	100.0%	\$1,540	\$1,348	\$1,593
Less Property Tax Credits	508		34	18	12
Net Property Taxes Payable	22,462		1,506	1,330	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,976,404		\$199,504	\$147,378	\$100,117
Referendum Market Valuation	715,064		\$47,930	58,699	77,359
Net Tax Capacity (NTC)	25,037		1,678	1,379	1,105
C. Average Local NTC Tax Rate	83.389				
Avg. Referendum Mkt. Value Tax Rate	0.154				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$14,947	51.8%	\$1,002	\$1,085	\$1,508
Sales/Use Tax (Calendar 2014)	3,518	12.2	236	626	827
Motor Vehicle Sales Tax (Calendar 2014)	2,215	7.7	148	143	137
Motor Vehicle Registration Tax (Calendar 2014)	1,856	6.4	124	124	122
Motor Fuels Tax (Calendar 2014)	3,057	10.6	205	174	162
Corporate Income Tax (Calendar 2014)	2,260	7.8	151	170	216
State General Property Tax (Payable 2014)	990	3.4	66	111	155
Total State Taxes	\$28,843	100.0%	\$1,933	\$2,434	\$3,128

	STEARNS			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2013-2014)	\$191,719	52.3%	\$1,250	\$1,455	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	90,884	24.8	593	516	720
Minnesota Family Investment Program	2,109	0.6	14	8	12
General Assistance	994	0.3	6	4	9
MinnesotaCare	276	0.1	2	1	2
Social Services	31,303	8.5	204	196	276
Miscellaneous	4,337	1.2	28	19	33
Total	129,904	35.4	847	746	1,052
Highway Aid (Calendar 2014)					
County Aid	11,678	3.2	76	73	96
Municipal Aid	3,881	1.1	25	23	29
Township Aid	764	0.2	5	4	7
Total	16,323	4.5	106	100	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	18,574	5.1	121	66	93
Disparity Reduction Aid (Calendar 2014)	110	0.0	1	0	3
County Program Aid (Payable 2014)	7,417	2.0	48	45	38
Community Corrections Funding (2014)	2,439	0.7	16	14	16
Total Aids	366,487	100.0	2,390	2,426	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	1,640	97.3	11	9	7
Miscellaneous Credits	45	2.7	0	0	5
Total Property Tax Credits	1,685	100.0	11	9	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	8,229	58.7	54	62	68
Regular (Renters)	5,772	41.2	38	31	40
Targeting Refund	7	0.0	0	0	0
Total Property Tax Refunds	14,008	100.0	91	93	107
Total Aids/Credits	\$382,180	100.0%	\$2,493	\$2,528	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$68,244	35.6%	\$445	\$435	\$468
City/Town Levy	49,819	26.0	325	323	367
School District Net Tax Capacity Levy	29,720	15.5	194	268	250
School District Referendum Market Value Levy	13,601	7.1	89	93	144
Miscellaneous District Levy	7,857	4.1	51	39	209
State Property Tax Levy	22,281	11.6	145	126	155
Total Levy	\$191,522	100.0%	\$1,249	\$1,284	\$1,593
Less Property Tax Credits	1,685		11	9	12
Net Property Taxes Payable	189,836		1,238	1,275	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$11,552,896		\$75,349	\$74,539	\$100,117
Referendum Market Valuation	9,598,623		\$62,603	66,123	77,359
Net Tax Capacity (NTC)	128,254		836	842	1,105
C. Average Local NTC Tax Rate	119.605				
Avg. Referendum Mkt. Value Tax Rate	0.165				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$183,371	42.9%	\$1,196	\$1,202	\$1,508
Sales/Use Tax (Calendar 2014)	126,937	29.7	828	657	827
Motor Vehicle Sales Tax (Calendar 2014)	21,211	5.0	138	139	137
Motor Vehicle Registration Tax (Calendar 2014)	18,558	4.3	121	122	122
Motor Fuels Tax (Calendar 2014)	28,615	6.7	187	175	162
Corporate Income Tax (Calendar 2014)	26,269	6.1	171	124	216
State General Property Tax (Payable 2014)	22,281	5.2	145	126	155
Total State Taxes	\$427,243	100.0%	\$2,787	\$2,545	\$3,128

I. Major State Aids/Credits	STEELE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$55,798	54.2%	\$1,527	\$1,373	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	22,151	21.5	606	555	720
Minnesota Family Investment Program	398	0.4	11	9	12
General Assistance	236	0.2	6	4	9
MinnesotaCare	60	0.1	2	2	2
Social Services	9,692	9.4	265	280	276
Miscellaneous	817	0.8	22	22	33
Total	33,355	32.4	913	872	1,052
Highway Aid (Calendar 2014)					
County Aid	4,913	4.8	134	124	96
Municipal Aid	1,170	1.1	32	25	29
Township Aid	353	0.3	10	11	7
Total	6,437	6.3	176	160	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	4,993	4.8	137	133	93
Disparity Reduction Aid (Calendar 2014)	65	0.1	2	3	3
County Program Aid (Payable 2014)	1,692	1.6	46	44	38
Community Corrections Funding (2014)	615	0.6	17	15	16
Total Aids	102,954	100.0	2,818	2,601	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	377	100.0	10	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	377	100.0	10	13	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,972	61.9	54	47	68
Regular (Renters)	1,208	37.9	33	30	40
Targeting Refund	8	0.3	0	0	0
Total Property Tax Refunds	3,188	100.0	87	77	107
Total Aids/Credits	\$106,519	100.0%	\$2,916	\$2,690	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$20,410	41.8%	\$559	\$489	\$468
City/Town Levy	12,644	25.9	346	361	367
School District Net Tax Capacity Levy	6,589	13.5	180	213	250
School District Referendum Market Value Levy	4,497	9.2	123	117	144
Miscellaneous District Levy	605	1.2	17	25	209
State Property Tax Levy	4,064	8.3	111	115	155
Total Levy	\$48,808	100.0%	\$1,336	\$1,319	\$1,593
Less Property Tax Credits	377		10	13	12
Net Property Taxes Payable	48,431		1,326	1,307	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$3,422,668		\$93,690	\$102,524	\$100,117
Referendum Market Valuation	2,233,358		\$61,134	66,809	77,359
Net Tax Capacity (NTC)	34,446		943	1,035	1,105
C. Average Local NTC Tax Rate	116.845				
Avg. Referendum Mkt. Value Tax Rate	0.201				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$40,500	39.4%	\$1,109	\$1,235	\$1,508
Sales/Use Tax (Calendar 2014)	32,236	31.4	882	625	827
Motor Vehicle Sales Tax (Calendar 2014)	5,166	5.0	141	138	137
Motor Vehicle Registration Tax (Calendar 2014)	4,406	4.3	121	119	122
Motor Fuels Tax (Calendar 2014)	8,139	7.9	223	177	162
Corporate Income Tax (Calendar 2014)	8,173	8.0	224	142	216
State General Property Tax (Payable 2014)	4,064	4.0	111	115	155
Total State Taxes	\$102,683	100.0%	\$2,811	\$2,552	\$3,128

	STEVENS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2013-2014)	\$12,524	45.2%	\$1,273	\$1,330	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	5,565	20.1	566	725	720
Minnesota Family Investment Program	70	0.3	7	9	12
General Assistance	40	0.1	4	7	9
MinnesotaCare	16	0.1	2	2	2
Social Services	2,717	9.8	276	287	276
Miscellaneous	173	0.6	18	24	33
Total	8,582	31.0	873	1,052	1,052
Highway Aid (Calendar 2014)					
County Aid	2,680	9.7	272	182	96
Municipal Aid	261	0.9	27	20	29
Township Aid	275	1.0	28	22	7
Total	3,217	11.6	327	223	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,735	9.9	278	124	93
Disparity Reduction Aid (Calendar 2014)	111	0.4	11	1	3
County Program Aid (Payable 2014)	388	1.4	39	39	38
Community Corrections Funding (2014)	127	0.5	13	18	16
Total Aids	27,683	100.0	2,814	2,788	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	265	100.0	27	19	7
Miscellaneous Credits	0	0.0	0	33	5
Total Property Tax Credits	265	100.0	27	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	222	53.4	23	40	68
Regular (Renters)	190	45.7	19	26	40
Targeting Refund	4	1.0	0	0	0
Total Property Tax Refunds	416	100.0	42	66	107
Total Aids/Credits	\$28,364	100.0%	\$2,884	\$2,906	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$6,594	43.4%	\$670	\$602	\$468
City/Town Levy	2,652	17.4	270	292	367
School District Net Tax Capacity Levy	3,134	20.6	319	231	250
School District Referendum Market Value Levy	1,393	9.2	142	98	144
Miscellaneous District Levy	489	3.2	50	56	209
State Property Tax Levy	946	6.2	96	133	155
Total Levy	\$15,208	100.0%	\$1,546	\$1,413	\$1,593
Less Property Tax Credits	265		27	52	12
Net Property Taxes Payable	14,943		1,519	1,361	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,825,490		\$185,593	\$138,811	\$100,117
Referendum Market Valuation	433,734		\$44,097	65,301	77,359
Net Tax Capacity (NTC)	15,939		1,620	1,353	1,105
C. Average Local NTC Tax Rate	80.406				
Avg. Referendum Mkt. Value Tax Rate	0.333				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$12,630	44.0%	\$1,284	\$1,088	\$1,508
Sales/Use Tax (Calendar 2014)	7,387	25.7	751	674	827
Motor Vehicle Sales Tax (Calendar 2014)	1,493	5.2	152	144	137
Motor Vehicle Registration Tax (Calendar 2014)	1,413	4.9	144	124	122
Motor Fuels Tax (Calendar 2014)	1,580	5.5	161	215	162
Corporate Income Tax (Calendar 2014)	3,267	11.4	332	128	216
State General Property Tax (Payable 2014)	946	3.3	96	133	155
Total State Taxes	\$28,716	100.0%	\$2,919	\$2,506	\$3,128

I. Major State Aids/Credits	SWIFT			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$13,827	42.7%	\$1,463	\$1,502	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	8,658	26.7	916	881	720
Minnesota Family Investment Program	80	0.2	8	7	12
General Assistance	51	0.2	5	4	9
MinnesotaCare	16	0.0	2	2	2
Social Services	3,233	10.0	342	356	276
Miscellaneous	182	0.6	19	20	33
Total	12,220	37.7	1,293	1,270	1,052
Highway Aid (Calendar 2014)					
County Aid	3,076	9.5	325	339	96
Municipal Aid	0	0.0	0	6	29
Township Aid	692	2.1	73	67	7
Total	3,768	11.6	399	412	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,182	6.7	231	226	93
Disparity Reduction Aid (Calendar 2014)	12	0.0	1	12	3
County Program Aid (Payable 2014)	201	0.6	21	23	38
Community Corrections Funding (2014)	190	0.6	20	18	16
Total Aids	32,399	100.0	3,427	3,463	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	334	100.0	35	37	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	334	100.0	35	37	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	127	41.2	13	17	68
Regular (Renters)	179	58.1	19	18	40
Targeting Refund	2	0.6	0	0	0
Total Property Tax Refunds	308	100.0	33	35	107
Total Aids/Credits	\$33,040	100.0%	\$3,495	\$3,536	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$8,856	46.8%	\$937	\$820	\$468
City/Town Levy	4,959	26.2	525	419	367
School District Net Tax Capacity Levy	1,914	10.1	202	218	250
School District Referendum Market Value Levy	1,174	6.2	124	114	144
Miscellaneous District Levy	250	1.3	26	46	209
State Property Tax Levy	1,750	9.3	185	104	155
Total Levy	\$18,904	100.0%	\$2,000	\$1,720	\$1,593
Less Property Tax Credits	334		35	37	12
Net Property Taxes Payable	18,571		1,965	1,683	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,560,772		\$270,895	\$269,385	\$100,117
Referendum Market Valuation	498,350		\$52,719	45,053	77,359
Net Tax Capacity (NTC)	23,128		2,447	2,319	1,105
C. Average Local NTC Tax Rate	68.785				
Avg. Referendum Mkt. Value Tax Rate	0.250				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$11,823	44.9%	\$1,251	\$1,216	\$1,508
Sales/Use Tax (Calendar 2014)	5,134	19.5	543	468	827
Motor Vehicle Sales Tax (Calendar 2014)	1,642	6.2	174	169	137
Motor Vehicle Registration Tax (Calendar 2014)	1,432	5.4	151	150	122
Motor Fuels Tax (Calendar 2014)	2,070	7.9	219	215	162
Corporate Income Tax (Calendar 2014)	2,493	9.5	264	178	216
State General Property Tax (Payable 2014)	1,750	6.6	185	104	155
Total State Taxes	\$26,344	100.0%	\$2,787	\$2,501	\$3,128

I. Major State Aids/Credits	TODD			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$31,675	44.2%	\$1,305	\$1,391	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	22,025	30.8	908	911	720
Minnesota Family Investment Program	119	0.2	5	10	12
General Assistance	105	0.1	4	5	9
MinnesotaCare	34	0.0	1	2	2
Social Services	7,377	10.3	304	277	276
Miscellaneous	586	0.8	24	25	33
Total	30,246	42.3	1,246	1,230	1,052
Highway Aid (Calendar 2014)					
County Aid	4,027	5.6	166	153	96
Municipal Aid	0	0.0	0	10	29
Township Aid	612	0.9	25	16	7
Total	4,639	6.5	191	180	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,970	4.1	122	93	93
Disparity Reduction Aid (Calendar 2014)	157	0.2	6	2	3
County Program Aid (Payable 2014)	1,299	1.8	54	41	38
Community Corrections Funding (2014)	599	0.8	25	17	16
Total Aids	71,586	100.0	2,950	2,954	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	1,132	100.0	47	21	7
Miscellaneous Credits	0	0.0	0	7	5
Total Property Tax Credits	1,132	100.0	47	28	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,076	73.2	44	43	68
Regular (Renters)	387	26.3	16	25	40
Targeting Refund	6	0.4	0	0	0
Total Property Tax Refunds	1,470	100.0	61	69	107
Total Aids/Credits	\$74,187	100.0%	\$3,057	\$3,051	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$11,910	46.8%	\$491	\$557	\$468
City/Town Levy	5,656	22.2	233	339	367
School District Net Tax Capacity Levy	4,315	16.9	178	233	250
School District Referendum Market Value Levy	1,705	6.7	70	72	144
Miscellaneous District Levy	217	0.9	9	27	209
State Property Tax Levy	1,661	6.5	68	189	155
Total Levy	\$25,464	100.0%	\$1,049	\$1,417	\$1,593
Less Property Tax Credits	1,132		47	28	12
Net Property Taxes Payable	24,332		1,003	1,389	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,132,934		\$87,898	\$129,903	\$100,117
Referendum Market Valuation	1,101,837		\$45,407	70,012	77,359
Net Tax Capacity (NTC)	19,168		790	1,345	1,105
C. Average Local NTC Tax Rate	115.288				
Avg. Referendum Mkt. Value Tax Rate	0.155				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$15,604	43.8%	\$643	\$836	\$1,508
Sales/Use Tax (Calendar 2014)	4,786	13.4	197	664	827
Motor Vehicle Sales Tax (Calendar 2014)	3,252	9.1	134	145	137
Motor Vehicle Registration Tax (Calendar 2014)	2,480	7.0	102	119	122
Motor Fuels Tax (Calendar 2014)	4,773	13.4	197	206	162
Corporate Income Tax (Calendar 2014)	3,072	8.6	127	98	216
State General Property Tax (Payable 2014)	1,661	4.7	68	189	155
Total State Taxes	\$35,628	100.0%	\$1,468	\$2,257	\$3,128

I. Major State Aids/Credits	TRAVERSE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$6,051	40.0%	\$1,784	\$1,330	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	3,558	23.5	1,049	725	720
Minnesota Family Investment Program	49	0.3	14	9	12
General Assistance	28	0.2	8	7	9
MinnesotaCare	4	0.0	1	2	2
Social Services	967	6.4	285	287	276
Miscellaneous	40	0.3	12	24	33
Total	4,646	30.7	1,370	1,052	1,052
Highway Aid (Calendar 2014)					
County Aid	2,860	18.9	843	182	96
Municipal Aid	0	0.0	0	20	29
Township Aid	317	2.1	93	22	7
Total	3,176	21.0	936	223	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	971	6.4	286	124	93
Disparity Reduction Aid (Calendar 2014)	33	0.2	10	1	3
County Program Aid (Payable 2014)	127	0.8	37	39	38
Community Corrections Funding (2014)	124	0.8	37	18	16
Total Aids	15,129	100.0	4,460	2,788	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	171	98.8	50	19	7
Miscellaneous Credits	2	1.2	1	33	5
Total Property Tax Credits	173	100.0	51	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	53	48.2	16	40	68
Regular (Renters)	56	50.9	17	26	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	110	100.0	32	66	107
Total Aids/Credits	\$15,412	100.0%	\$4,544	\$2,906	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$4,707	55.8%	\$1,388	\$602	\$468
City/Town Levy	1,537	18.2	453	292	367
School District Net Tax Capacity Levy	457	5.4	135	231	250
School District Referendum Market Value Levy	584	6.9	172	98	144
Miscellaneous District Levy	751	8.9	221	56	209
State Property Tax Levy	399	4.7	118	133	155
Total Levy	\$8,436	100.0%	\$2,487	\$1,413	\$1,593
Less Property Tax Credits	173		51	52	12
Net Property Taxes Payable	8,263		2,436	1,361	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,632,972		\$481,419	\$138,811	\$100,117
Referendum Market Valuation	132,909		\$39,183	65,301	77,359
Net Tax Capacity (NTC)	14,331		4,225	1,353	1,105
C. Average Local NTC Tax Rate	52.004				
Avg. Referendum Mkt. Value Tax Rate	0.440				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$5,334	57.5%	\$1,573	\$1,088	\$1,508
Sales/Use Tax (Calendar 2014)	1,279	13.8	377	674	827
Motor Vehicle Sales Tax (Calendar 2014)	605	6.5	178	144	137
Motor Vehicle Registration Tax (Calendar 2014)	563	6.1	166	124	122
Motor Fuels Tax (Calendar 2014)	735	7.9	217	215	162
Corporate Income Tax (Calendar 2014)	356	3.8	105	128	216
State General Property Tax (Payable 2014)	399	4.3	118	133	155
Total State Taxes	\$9,270	100.0%	\$2,733	\$2,506	\$3,128

I. Major State Aids/Credits	WABASHA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$25,735	48.8%	\$1,204	\$1,373	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	11,175	21.2	523	555	720
Minnesota Family Investment Program	95	0.2	4	9	12
General Assistance	65	0.1	3	4	9
MinnesotaCare	59	0.1	3	2	2
Social Services	5,113	9.7	239	280	276
Miscellaneous	353	0.7	17	22	33
Total	16,859	32.0	789	872	1,052
Highway Aid (Calendar 2014)					
County Aid	5,706	10.8	267	124	96
Municipal Aid	218	0.4	10	25	29
Township Aid	188	0.4	9	11	7
Total	6,113	11.6	286	160	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,758	5.2	129	133	93
Disparity Reduction Aid (Calendar 2014)	33	0.1	2	3	3
County Program Aid (Payable 2014)	843	1.6	39	44	38
Community Corrections Funding (2014)	386	0.7	18	15	16
Total Aids	52,727	100.0	2,467	2,601	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	457	100.0	21	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	457	100.0	21	13	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,305	75.0	61	47	68
Regular (Renters)	434	24.9	20	30	40
Targeting Refund	3	0.2	0	0	0
Total Property Tax Refunds	1,741	100.0	81	77	107
Total Aids/Credits	\$54,926	100.0%	\$2,570	\$2,690	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$11,869	41.2%	\$555	\$489	\$468
City/Town Levy	8,233	28.6	385	361	367
School District Net Tax Capacity Levy	3,745	13.0	175	213	250
School District Referendum Market Value Levy	2,398	8.3	112	117	144
Miscellaneous District Levy	938	3.3	44	25	209
State Property Tax Levy	1,632	5.7	76	115	155
Total Levy	\$28,815	100.0%	\$1,348	\$1,319	\$1,593
Less Property Tax Credits	457		21	13	12
Net Property Taxes Payable	28,358		1,327	1,307	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,741,988		\$128,274	\$102,524	\$100,117
Referendum Market Valuation	1,517,040		\$70,969	66,809	77,359
Net Tax Capacity (NTC)	24,643		1,153	1,035	1,105
C. Average Local NTC Tax Rate	100.472				
Avg. Referendum Mkt. Value Tax Rate	0.160				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$23,838	52.4%	\$1,115	\$1,235	\$1,508
Sales/Use Tax (Calendar 2014)	8,038	17.7	376	625	827
Motor Vehicle Sales Tax (Calendar 2014)	3,572	7.8	167	138	137
Motor Vehicle Registration Tax (Calendar 2014)	3,039	6.7	142	119	122
Motor Fuels Tax (Calendar 2014)	3,233	7.1	151	177	162
Corporate Income Tax (Calendar 2014)	2,180	4.8	102	142	216
State General Property Tax (Payable 2014)	1,632	3.6	76	115	155
Total State Taxes	\$45,532	100.0%	\$2,130	\$2,552	\$3,128

I. Major State Aids/Credits	WADENA			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$21,645	43.3%	\$1,572	\$1,391	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	15,936	31.9	1,157	911	720
Minnesota Family Investment Program	212	0.4	15	10	12
General Assistance	110	0.2	8	5	9
MinnesotaCare	20	0.0	1	2	2
Social Services	4,985	10.0	362	277	276
Miscellaneous	464	0.9	34	25	33
Total	21,727	43.5	1,578	1,230	1,052
Highway Aid (Calendar 2014)					
County Aid	2,880	5.8	209	153	96
Municipal Aid	0	0.0	0	10	29
Township Aid	278	0.6	20	16	7
Total	3,158	6.3	229	180	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,234	4.5	162	93	93
Disparity Reduction Aid (Calendar 2014)	94	0.2	7	2	3
County Program Aid (Payable 2014)	858	1.7	62	41	38
Community Corrections Funding (2014)	223	0.4	16	17	16
Total Aids	49,940	100.0	3,627	2,954	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	408	100.0	30	21	7
Miscellaneous Credits	0	0.0	0	7	5
Total Property Tax Credits	408	100.0	30	28	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	442	55.7	32	43	68
Regular (Renters)	345	43.5	25	25	40
Targeting Refund	7	0.9	1	0	0
Total Property Tax Refunds	793	100.0	58	69	107
Total Aids/Credits	\$51,141	100.0%	\$3,714	\$3,051	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$7,695	54.4%	\$559	\$557	\$468
City/Town Levy	2,614	18.5	190	339	367
School District Net Tax Capacity Levy	1,710	12.1	124	233	250
School District Referendum Market Value Levy	778	5.5	57	72	144
Miscellaneous District Levy	158	1.1	11	27	209
State Property Tax Levy	1,200	8.5	87	189	155
Total Levy	\$14,155	100.0%	\$1,028	\$1,417	\$1,593
Less Property Tax Credits	408		30	28	12
Net Property Taxes Payable	13,747		998	1,389	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$864,524		\$62,792	\$129,903	\$100,117
Referendum Market Valuation	571,240		\$41,490	70,012	77,359
Net Tax Capacity (NTC)	8,647		628	1,345	1,105
C. Average Local NTC Tax Rate	140.816				
Avg. Referendum Mkt. Value Tax Rate	0.136				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$8,621	33.1%	\$626	\$836	\$1,508
Sales/Use Tax (Calendar 2014)	8,960	34.4	651	664	827
Motor Vehicle Sales Tax (Calendar 2014)	2,098	8.1	152	145	137
Motor Vehicle Registration Tax (Calendar 2014)	1,623	6.2	118	119	122
Motor Fuels Tax (Calendar 2014)	2,363	9.1	172	206	162
Corporate Income Tax (Calendar 2014)	1,161	4.5	84	98	216
State General Property Tax (Payable 2014)	1,200	4.6	87	189	155
Total State Taxes	\$26,026	100.0%	\$1,890	\$2,257	\$3,128

I. Major State Aids/Credits	WASECA			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$27,056	51.2%	\$1,422	\$1,239	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	11,860	22.4	623	609	720
Minnesota Family Investment Program	159	0.3	8	7	12
General Assistance	133	0.3	7	5	9
MinnesotaCare	22	0.0	1	1	2
Social Services	4,548	8.6	239	294	276
Miscellaneous	401	0.8	21	20	33
Total	17,123	32.4	900	936	1,052
Highway Aid (Calendar 2014)					
County Aid	3,211	6.1	169	174	96
Municipal Aid	355	0.7	19	21	29
Township Aid	213	0.4	11	15	7
Total	3,778	7.1	199	210	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	3,831	7.2	201	187	93
Disparity Reduction Aid (Calendar 2014)	27	0.1	1	4	3
County Program Aid (Payable 2014)	765	1.4	40	36	38
Community Corrections Funding (2014)	273	0.5	14	18	16
Total Aids	52,854	100.0	2,778	2,630	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	365	75.1	19	17	7
Miscellaneous Credits	122	25.1	6	1	5
Total Property Tax Credits	486	100.0	26	18	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	877	62.8	46	36	68
Regular (Renters)	519	37.2	27	28	40
Targeting Refund	2	0.1	0	0	0
Total Property Tax Refunds	1,397	100.0	73	64	107
Total Aids/Credits	\$54,737	100.0%	\$2,877	\$2,712	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$12,135	47.4%	\$638	\$546	\$468
City/Town Levy	5,900	23.0	310	348	367
School District Net Tax Capacity Levy	3,298	12.9	173	209	250
School District Referendum Market Value Levy	2,123	8.3	112	113	144
Miscellaneous District Levy	461	1.8	24	20	209
State Property Tax Levy	1,702	6.6	89	111	155
Total Levy	\$25,619	100.0%	\$1,346	\$1,348	\$1,593
Less Property Tax Credits	486		26	18	12
Net Property Taxes Payable	25,133		1,321	1,330	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,632,341		\$138,333	\$147,378	\$100,117
Referendum Market Valuation	1,070,077		\$56,234	58,699	77,359
Net Tax Capacity (NTC)	23,867		1,254	1,379	1,105
C. Average Local NTC Tax Rate	90.626				
Avg. Referendum Mkt. Value Tax Rate	0.214				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$17,631	49.1%	\$927	\$1,085	\$1,508
Sales/Use Tax (Calendar 2014)	6,132	17.1	322	626	827
Motor Vehicle Sales Tax (Calendar 2014)	2,707	7.5	142	143	137
Motor Vehicle Registration Tax (Calendar 2014)	2,284	6.4	120	124	122
Motor Fuels Tax (Calendar 2014)	2,985	8.3	157	174	162
Corporate Income Tax (Calendar 2014)	2,466	6.9	130	170	216
State General Property Tax (Payable 2014)	1,702	4.7	89	111	155
Total State Taxes	\$35,907	100.0%	\$1,887	\$2,434	\$3,128

	WASHINGTON			METRO (11)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$379,784	68.0%	\$1,525	\$1,514	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	94,239	16.9	378	746	720
Minnesota Family Investment Program	1,171	0.2	5	14	12
General Assistance	508	0.1	2	12	9
MinnesotaCare	329	0.1	1	3	2
Social Services	45,454	8.1	182	274	276
Miscellaneous	2,284	0.4	9	40	33
Total	143,986	25.8	578	1,091	1,052
Highway Aid (Calendar 2014)					
County Aid	12,535	2.2	50	43	96
Municipal Aid	8,039	1.4	32	36	29
Township Aid	89	0.0	0	0	7
Total	20,663	3.7	83	79	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,641	0.5	11	58	93
Disparity Reduction Aid (Calendar 2014)	1	0.0	0	0	3
County Program Aid (Payable 2014)	9,065	1.6	36	33	38
Community Corrections Funding (2014)	2,298	0.4	9	14	16
Total Aids	558,438	100.0	2,242	2,789	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	320	90.4	1	1	7
Miscellaneous Credits	34	9.6	0	0	5
Total Property Tax Credits	354	100.0	1	1	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	19,107	70.9	77	86	68
Regular (Renters)	7,662	28.4	31	50	40
Targeting Refund	165	0.6	1	0	0
Total Property Tax Refunds	26,934	100.0	108	136	107
Total Aids/Credits	\$585,726	100.0%	\$2,351	\$2,925	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$78,499	20.3%	\$315	\$411	\$468
City/Town Levy	92,431	23.9	371	404	367
School District Net Tax Capacity Levy	76,035	19.7	305	274	250
School District Referendum Market Value Levy	48,576	12.6	195	185	144
Miscellaneous District Levy	58,274	15.1	234	349	209
State Property Tax Levy	32,176	8.3	129	179	155
Total Levy	\$385,991	100.0%	\$1,549	\$1,802	\$1,593
Less Property Tax Credits	354		1	1	12
Net Property Taxes Payable	385,637		1,548	1,801	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$23,176,815		\$93,039	\$86,637	\$100,117
Referendum Market Valuation	23,596,897		\$94,725	89,488	77,359
Net Tax Capacity (NTC)	265,890		1,067	1,056	1,105
C. Average Local NTC Tax Rate	113.766				
Avg. Referendum Mkt. Value Tax Rate	0.217				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$500,152	60.3%	\$2,008	\$1,852	\$1,508
Sales/Use Tax (Calendar 2014)	154,271	18.6	619	980	827
Motor Vehicle Sales Tax (Calendar 2014)	36,421	4.4	146	132	137
Motor Vehicle Registration Tax (Calendar 2014)	34,644	4.2	139	122	122
Motor Fuels Tax (Calendar 2014)	36,130	4.4	145	140	162
Corporate Income Tax (Calendar 2014)	36,053	4.3	145	281	216
State General Property Tax (Payable 2014)	32,176	3.9	129	179	155
Total State Taxes	\$829,847	100.0%	\$3,331	\$3,687	\$3,128

	WATONWAN			NINE (9)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$16,658	46.6%	\$1,501	\$1,239	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	8,345	23.3	752	609	720
Minnesota Family Investment Program	65	0.2	6	7	12
General Assistance	36	0.1	3	5	9
MinnesotaCare	14	0.0	1	1	2
Social Services	3,556	9.9	321	294	276
Miscellaneous	153	0.4	14	20	33
Total	12,168	34.0	1,097	936	1,052
Highway Aid (Calendar 2014)					
County Aid	3,041	8.5	274	174	96
Municipal Aid	0	0.0	0	21	29
Township Aid	292	0.8	26	15	7
Total	3,333	9.3	300	210	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,852	8.0	257	187	93
Disparity Reduction Aid (Calendar 2014)	11	0.0	1	4	3
County Program Aid (Payable 2014)	511	1.4	46	36	38
Community Corrections Funding (2014)	223	0.6	20	18	16
Total Aids	35,756	100.0	3,223	2,630	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	282	100.0	25	17	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	282	100.0	25	18	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	182	47.4	16	36	68
Regular (Renters)	202	52.6	18	28	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	384	100.0	35	64	107
Total Aids/Credits	\$36,422	100.0%	\$3,283	\$2,712	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$7,888	52.1%	\$711	\$546	\$468
City/Town Levy	2,957	19.5	267	348	367
School District Net Tax Capacity Levy	2,086	13.8	188	209	250
School District Referendum Market Value Levy	1,234	8.2	111	113	144
Miscellaneous District Levy	199	1.3	18	20	209
State Property Tax Levy	772	5.1	70	111	155
Total Levy	\$15,137	100.0%	\$1,364	\$1,348	\$1,593
Less Property Tax Credits	282		25	18	12
Net Property Taxes Payable	14,855		1,339	1,330	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$2,326,445		\$209,684	\$147,378	\$100,117
Referendum Market Valuation	417,137		\$37,597	58,699	77,359
Net Tax Capacity (NTC)	20,370		1,836	1,379	1,105
C. Average Local NTC Tax Rate	64.460				
Avg. Referendum Mkt. Value Tax Rate	0.296				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$10,435	47.1%	\$941	\$1,085	\$1,508
Sales/Use Tax (Calendar 2014)	4,172	18.8	376	626	827
Motor Vehicle Sales Tax (Calendar 2014)	1,668	7.5	150	143	137
Motor Vehicle Registration Tax (Calendar 2014)	1,360	6.1	123	124	122
Motor Fuels Tax (Calendar 2014)	2,607	11.8	235	174	162
Corporate Income Tax (Calendar 2014)	1,125	5.1	101	170	216
State General Property Tax (Payable 2014)	772	3.5	70	111	155
Total State Taxes	\$22,139	100.0%	\$1,995	\$2,434	\$3,128

I. Major State Aids/Credits	WILKIN			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$9,501	39.6%	\$1,461	\$1,330	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	5,671	23.6	872	725	720
Minnesota Family Investment Program	43	0.2	7	9	12
General Assistance	98	0.4	15	7	9
MinnesotaCare	10	0.0	2	2	2
Social Services	2,536	10.6	390	287	276
Miscellaneous	169	0.7	26	24	33
Total	8,528	35.5	1,311	1,052	1,052
Highway Aid (Calendar 2014)					
County Aid	3,320	13.8	511	182	96
Municipal Aid	0	0.0	0	20	29
Township Aid	540	2.2	83	22	7
Total	3,861	16.1	594	223	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	1,720	7.2	264	124	93
Disparity Reduction Aid (Calendar 2014)	24	0.1	4	1	3
County Program Aid (Payable 2014)	154	0.6	24	39	38
Community Corrections Funding (2014)	214	0.9	33	18	16
Total Aids	24,001	100.0	3,691	2,788	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	201	36.3	31	19	7
Miscellaneous Credits	352	63.7	54	33	5
Total Property Tax Credits	553	100.0	85	52	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	96	52.7	15	40	68
Regular (Renters)	86	47.3	13	26	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	182	100.0	28	66	107
Total Aids/Credits	\$24,737	100.0%	\$3,804	\$2,906	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$7,206	54.2%	\$1,108	\$602	\$468
City/Town Levy	2,024	15.2	311	292	367
School District Net Tax Capacity Levy	2,149	16.2	330	231	250
School District Referendum Market Value Levy	903	6.8	139	98	144
Miscellaneous District Levy	490	3.7	75	56	209
State Property Tax Levy	527	4.0	81	133	155
Total Levy	\$13,300	100.0%	\$2,045	\$1,413	\$1,593
Less Property Tax Credits	553		85	52	12
Net Property Taxes Payable	12,747		1,960	1,361	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$1,960,953		\$301,546	\$138,811	\$100,117
Referendum Market Valuation	296,973		\$45,667	65,301	77,359
Net Tax Capacity (NTC)	17,523		2,695	1,353	1,105
C. Average Local NTC Tax Rate	67.739				
Avg. Referendum Mkt. Value Tax Rate	0.304				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$10,137	57.2%	\$1,559	\$1,088	\$1,508
Sales/Use Tax (Calendar 2014)	1,493	8.4	230	674	827
Motor Vehicle Sales Tax (Calendar 2014)	1,106	6.2	170	144	137
Motor Vehicle Registration Tax (Calendar 2014)	960	5.4	148	124	122
Motor Fuels Tax (Calendar 2014)	2,562	14.4	394	215	162
Corporate Income Tax (Calendar 2014)	947	5.3	146	128	216
State General Property Tax (Payable 2014)	527	3.0	81	133	155
Total State Taxes	\$17,733	100.0%	\$2,727	\$2,506	\$3,128

I. Major State Aids/Credits	WINONA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$53,662	44.5%	\$1,050	\$1,373	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	27,624	22.9	540	555	720
Minnesota Family Investment Program	319	0.3	6	9	12
General Assistance	206	0.2	4	4	9
MinnesotaCare	62	0.1	1	2	2
Social Services	15,296	12.7	299	280	276
Miscellaneous	1,252	1.0	24	22	33
Total	44,759	37.1	876	872	1,052
Highway Aid (Calendar 2014)					
County Aid	5,507	4.6	108	124	96
Municipal Aid	989	0.8	19	25	29
Township Aid	372	0.3	7	11	7
Total	6,867	5.7	134	160	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	11,794	9.8	231	133	93
Disparity Reduction Aid (Calendar 2014)	94	0.1	2	3	3
County Program Aid (Payable 2014)	2,509	2.1	49	44	38
Community Corrections Funding (2014)	888	0.7	17	15	16
Total Aids	120,574	100.0	2,359	2,601	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	538	90.0	11	13	7
Miscellaneous Credits	60	10.0	1	0	5
Total Property Tax Credits	598	100.0	12	13	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	1,857	59.4	36	47	68
Regular (Renters)	1,268	40.6	25	30	40
Targeting Refund	1	0.0	0	0	0
Total Property Tax Refunds	3,126	100.0	61	77	107
Total Aids/Credits	\$124,298	100.0%	\$2,432	\$2,690	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$15,879	33.2%	\$311	\$489	\$468
City/Town Levy	12,237	25.6	239	361	367
School District Net Tax Capacity Levy	6,188	12.9	121	213	250
School District Referendum Market Value Levy	7,895	16.5	154	117	144
Miscellaneous District Levy	726	1.5	14	25	209
State Property Tax Levy	4,916	10.3	96	115	155
Total Levy	\$47,840	100.0%	\$936	\$1,319	\$1,593
Less Property Tax Credits	598		12	13	12
Net Property Taxes Payable	47,243		924	1,307	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$4,045,227		\$79,149	\$102,524	\$100,117
Referendum Market Valuation	2,987,664		\$58,457	66,809	77,359
Net Tax Capacity (NTC)	40,884		800	1,035	1,105
C. Average Local NTC Tax Rate	85.681				
Avg. Referendum Mkt. Value Tax Rate	0.264				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$49,615	45.5%	\$971	\$1,235	\$1,508
Sales/Use Tax (Calendar 2014)	28,142	25.8	551	625	827
Motor Vehicle Sales Tax (Calendar 2014)	6,050	5.6	118	138	137
Motor Vehicle Registration Tax (Calendar 2014)	5,183	4.8	101	119	122
Motor Fuels Tax (Calendar 2014)	9,258	8.5	181	177	162
Corporate Income Tax (Calendar 2014)	5,800	5.3	113	142	216
State General Property Tax (Payable 2014)	4,916	4.5	96	115	155
Total State Taxes	\$108,964	100.0%	\$2,132	\$2,552	\$3,128

	WRIGHT			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2013-2014)	\$208,808	66.3%	\$1,607	\$1,455	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	56,298	17.9	433	516	720
Minnesota Family Investment Program	398	0.1	3	8	12
General Assistance	226	0.1	2	4	9
MinnesotaCare	181	0.1	1	1	2
Social Services	22,406	7.1	172	196	276
Miscellaneous	1,311	0.4	10	19	33
Total	80,820	25.7	622	746	1,052
Highway Aid (Calendar 2014)					
County Aid	9,843	3.1	76	73	96
Municipal Aid	3,380	1.1	26	23	29
Township Aid	449	0.1	3	4	7
Total	13,673	4.3	105	100	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	4,787	1.5	37	66	93
Disparity Reduction Aid (Calendar 2014)	17	0.0	0	0	3
County Program Aid (Payable 2014)	5,287	1.7	41	45	38
Community Corrections Funding (2014)	1,630	0.5	13	14	16
Total Aids	315,021	100.0	2,424	2,426	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	1,022	97.5	8	9	7
Miscellaneous Credits	26	2.5	0	0	5
Total Property Tax Credits	1,048	100.0	8	9	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	8,835	73.6	68	62	68
Regular (Renters)	3,143	26.2	24	31	40
Targeting Refund	27	0.2	0	0	0
Total Property Tax Refunds	12,005	100.0	92	93	107
Total Aids/Credits	\$328,073	100.0%	\$2,525	\$2,528	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$50,561	29.5%	\$389	\$435	\$468
City/Town Levy	46,800	27.3	360	323	367
School District Net Tax Capacity Levy	41,733	24.4	321	268	250
School District Referendum Market Value Levy	14,002	8.2	108	93	144
Miscellaneous District Levy	2,712	1.6	21	39	209
State Property Tax Levy	15,575	9.1	120	126	155
Total Levy	\$171,384	100.0%	\$1,319	\$1,284	\$1,593
Less Property Tax Credits	1,048		8	9	12
Net Property Taxes Payable	170,336		1,311	1,275	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$10,504,924		\$80,841	\$74,539	\$100,117
Referendum Market Valuation	9,310,988		\$71,653	66,123	77,359
Net Tax Capacity (NTC)	117,994		908	842	1,105
C. Average Local NTC Tax Rate	119.903				
Avg. Referendum Mkt. Value Tax Rate	0.154				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$168,886	51.0%	\$1,300	\$1,202	\$1,508
Sales/Use Tax (Calendar 2014)	76,460	23.1	588	657	827
Motor Vehicle Sales Tax (Calendar 2014)	18,583	5.6	143	139	137
Motor Vehicle Registration Tax (Calendar 2014)	16,559	5.0	127	122	122
Motor Fuels Tax (Calendar 2014)	22,764	6.9	175	175	162
Corporate Income Tax (Calendar 2014)	12,313	3.7	95	124	216
State General Property Tax (Payable 2014)	15,575	4.7	120	126	155
Total State Taxes	\$331,140	100.0%	\$2,548	\$2,545	\$3,128

	YELLOW MEDICINE			MN VALLEY (6W)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2013-2014)	\$14,981	44.0%	\$1,479	\$1,502	\$1,449
Human Services Aid (Calendar 2014)					
Medical Assistance	8,079	23.7	798	881	720
Minnesota Family Investment Program	59	0.2	6	7	12
General Assistance	45	0.1	4	4	9
MinnesotaCare	11	0.0	1	2	2
Social Services	3,870	11.4	382	356	276
Miscellaneous	212	0.6	21	20	33
Total	12,276	36.0	1,212	1,270	1,052
Highway Aid (Calendar 2014)					
County Aid	3,359	9.9	332	339	96
Municipal Aid	0	0.0	0	6	29
Township Aid	689	2.0	68	67	7
Total	4,048	11.9	400	412	132
Other Aids (2014)					
Local Government Aid (Calendar 2014)	2,312	6.8	228	226	93
Disparity Reduction Aid (Calendar 2014)	91	0.3	9	12	3
County Program Aid (Payable 2014)	167	0.5	16	23	38
Community Corrections Funding (2014)	157	0.5	16	18	16
Total Aids	34,031	100.0	3,360	3,463	2,783
B. Property Tax Credits (Payable 2014)					
Agricultural Market Value Credit	401	100.0	40	37	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	401	100.0	40	37	12
C. Property Tax Refunds (13 filed 14)					
Regular (Homeowners)	217	57.7	21	17	68
Regular (Renters)	159	42.3	16	18	40
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	376	100.0	37	35	107
Total Aids/Credits	\$34,808	100.0%	\$3,437	\$3,536	\$2,903
II. Property Tax Data					
A. Property Tax Levy (Payable 2014)					
County Levy	\$8,929	51.5%	\$882	\$820	\$468
City/Town Levy	3,852	22.2	380	419	367
School District Net Tax Capacity Levy	2,328	13.4	230	218	250
School District Referendum Market Value Levy	943	5.4	93	114	144
Miscellaneous District Levy	540	3.1	53	46	209
State Property Tax Levy	731	4.2	72	104	155
Total Levy	\$17,323	100.0%	\$1,711	\$1,720	\$1,593
Less Property Tax Credits	401		40	37	12
Net Property Taxes Payable	16,922		1,671	1,683	1,581
B. Property Valuation (2014 Assessment)					
Market Valuation	\$3,123,005		\$308,384	\$269,385	\$100,117
Referendum Market Valuation	433,449		\$42,801	45,053	77,359
Net Tax Capacity (NTC)	26,590		2,626	2,319	1,105
C. Average Local NTC Tax Rate	58.587				
Avg. Referendum Mkt. Value Tax Rate	0.234				
III. Major State Taxes					
Individual Income Tax (2013 filed 2014)	\$11,378	49.4%	\$1,124	\$1,216	\$1,508
Sales/Use Tax (Calendar 2014)	3,300	14.3	326	468	827
Motor Vehicle Sales Tax (Calendar 2014)	1,689	7.3	167	169	137
Motor Vehicle Registration Tax (Calendar 2014)	1,472	6.4	145	150	122
Motor Fuels Tax (Calendar 2014)	2,141	9.3	211	215	162
Corporate Income Tax (Calendar 2014)	2,325	10.1	230	178	216
State General Property Tax (Payable 2014)	731	3.2	72	104	155
Total State Taxes	\$23,036	100.0%	\$2,275	\$2,501	\$3,128

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 2013/2014 School Year

County	School District No.	School District Name	Education Aid
Aitkin	1	Aitkin	\$10,144,723
	95	Cromwell-Wright	3,280
	182	Crosby-Ironton	792
	2580	East Central	72,915
	698	Floodwood	16,255
	2	Hill City	3,065,668
	2165	Hinckley-Finlayson	618,100
	473	Isle	899,067
	4	McGregor	4,342,345
	577	Willow River	60,781
	charter	Minisinaakwaang Leadership	471,674
Total			19,695,600
Anoka	11	Anoka-Hennepin	283,652,875
	12	Centennial	59,491,736
	13	Columbia Heights	34,929,952
	728	Elk River	8,186,667
	831	Forest Lake	18,311,301
	14	Fridley	31,808,118
	16	Spring Lake Park	47,779,723
	15	St. Francis	40,296,429
	624	White Bear Lake	2,407,575
	charter	Davinci Academy	3,824,691
	charter	Global Academy	5,264,116
	charter	Liberty High School	3,946,189
	charter	Northwest Passage High School	1,669,682
	charter	Pact Charter School	6,065,547
	charter	Prodeo Academy	472,140
Total			548,106,740
Becker	22	Detroit Lakes	25,997,965
	23	Frazee-Vergas	6,546,452
	2889	Lake Park Audubon	5,369,247
	821	Menahga	1,993,401
	553	New York Mills	56,990
	309	Park Rapids	1,937,695
	548	Pelican Rapids	497,553
	549	Perham	914
	25	Pine Point	845,459
	820	Sebeka	0
	914	Ulen-Hitterdal	322,181

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Becker cont.)	435	Waubun	4,033,037
		Total	47,600,895
Beltrami	31	Bemidji	43,120,945
	32	Blackduck	6,356,838
	115	Cass Lake-Bena	240,324
	447	Grygla	604,410
	36	Kelliher	3,458,741
	38	Red Lake	17,490,962
	charter	Schoolcraft Learning Community Charter	2,062,267
	charter	Treknorth High School	2,546,220
	charter	Voyageurs Expeditionary	1,113,317
		Total	76,994,024
Benton	51	Foley	13,721,768
	912	Milaca	585,443
	484	Pierz	13,287
	477	Princeton	115,917
	485	Royalton	1,148,033
	748	Sartell-St. Stephen	257,998
	47	Sauk Rapids	34,448,693
	742	St. Cloud	4,481,759
		Total	54,772,898
Big Stone	771	Chokio-Alberta	38,011
	2888	Clinton-Graceville-Beardsley	3,094,525
	2853	Lac Qui Parle Valley	268,179
	2903	Ortonville Area	4,190,988
		Total	7,591,702
Blue Earth	2860	Blue Earth Area	0
	391	Cleveland	140,285
	2835	Janesville-Waldorf-Pemberton	1,167,487
	2071	Lake Crystal-Wellcome Memorial	7,072,829
	837	Madelia	614,882
	77	Mankato	49,480,455
	2135	Maple River	8,272,385
	88	New Ulm	270,372
	75	St. Clair	5,328,489
	458	Truman	153,772
	2143	Waterville-Elysian-Morristown	12,827
	charter	Riverbend Academy	819,344
		Total	73,333,128
Brown	2754	Cedar Mountain	371,830
	81	Comfrey	978,333

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Brown cont.)	837	Madelia	497,210
	88	New Ulm	14,678,730
	2884	Red Rock Central	91,173
	84	Sleepy Eye	5,373,616
	85	Springfield	4,544,237
	840	St. James	265,297
		Total	26,800,425
Carlton	91	Barnum	6,886,030
	93	Carlton	4,230,117
	94	Cloquet	21,909,700
	95	Cromwell-Wright	3,084,916
	99	Esko	9,201,155
	97	Moose Lake	3,435,120
	100	Wrenshall	2,865,759
		Total	51,612,795
Carver	716	Belle Plaine	1,084,189
	112	Chaska	80,199,866
	2859	Glencoe-Silver Lake	7,644
	2687	Howard Lake-Waverly-Winsted	36,746
	424	Lester Prairie	2,438
	276	Minnetonka	16,160,910
	108	Norwood	7,917,767
	110	Waconia	23,906,998
	111	Watertown-Mayer	10,165,396
	charter	Cologne Academy	4,271,196
	charter	World Learner Charter School	1,899,344
		Total	145,652,495
Cass	181	Brainerd	6,228,046
	115	Cass Lake-Bena	8,545,613
	317	Deer River	280,574
	118	Northland Community	4,458,061
	186	Pequot Lakes	830,180
	116	Pillager	6,575,939
	2174	Pine River-Backus	5,495,822
	820	Sebeka	11,269
	2170	Staples-Motley	1,623,240
	113	Walker-Hackensack-Akeley	5,768,074
	charter	Pillager Area Charter School	676,661
		Total	40,493,478
Chippewa	777	Benson	92,378
	775	Kerkhoven-Murdock-Sunburg	550,206
	2853	Lac Qui Parle Valley	1,225,456
	2180	M.A.C.C.R.A.Y.	4,314,923
	129	Montevideo	11,460,635

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Chippewa cont.)	2190	Yellow Medicine	1,397,291
		Total	19,040,889
Chisago	314	Braham	1,489,157
	911	Cambridge-Isanti	1,609,203
	2144	Chisago Lakes	26,961,198
	831	Forest Lake	6,856,290
	323	Franconia	198,886
	138	North Branch	23,243,531
	139	Rush City	6,669,049
	charter	Trio Wolf Creek Distance Learning	1,366,735
		Total	68,394,048
Clay	2854	Ada-Borup	248,995
	146	Barnesville	6,372,685
	2164	Dilworth-Glyndon-Felton	12,250,154
	150	Hawley	7,719,493
	2889	Lake Park Audubon	182,603
	152	Moorhead	55,591,828
	2527	Norman County West	103,474
	548	Pelican Rapids	137,532
	914	Ulen-Hitterdal	2,451,770
		Total	85,058,534
Clearwater	162	Bagley	9,340,974
	2311	Clearbrook-Gonvick	3,941,678
		Total	13,282,652
Cook	166	Cook County	4,458,732
	charter	Birch Grove Community School	262,013
	charter	Great Expectations	944,345
	charter	Oshki Ogimaag	496,235
		Total	6,161,324
Cottonwood	836	Butterfield	5,092
	81	Comfrey	441,143
	505	Fulda	20,595
	330	Heron Lake-Okabena	154,546
	173	Mountain Lake	4,803,592
	2884	Red Rock Central	1,928,082
	2898	Westbrook-Walnut Grove	2,220,141
	177	Windom	8,241,585
		Total	17,814,776

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
Crow Wing	1	Aitkin	525,293
	181	Brainerd	54,068,499
	182	Crosby-Ironton	10,127,366
	482	Little Falls	7,247
	480	Onamia	1,434,274
	186	Pequot Lakes	11,981,407
	484	Pierz	32,153
	2174	Pine River-Backus	2,753,680
	charter	Crosslake Community Charter School	1,220,979
	charter	Discovery Woods Montessori School	978,968
Total			83,129,867
Dakota	191	Burnsville	71,796,069
	252	Cannon Falls	288,633
	192	Farmington	62,255,167
	200	Hastings	35,055,272
	199	Inver Grove Heights	32,877,058
	194	Lakeville	71,294,846
	659	Northfield	5,280,787
	195	Randolph	4,036,791
	196	Rosemount-Apple Valley-Eagan	252,238,368
	6	South St. Paul	32,448,753
	197	West St. Paul-Mendota Hts.-Eagan	47,319,959
	charter	Bluesky Charter School	4,468,227
	charter	Paideia Academy Charter School	3,916,453
	charter	River Heights Charter School	1,002,384
	charter	Step Academy	2,032,993
Total			626,311,760
Dodge	756	Blooming Prairie	764,752
	531	Byron	190,904
	203	Hayfield	3,818,059
	204	Kasson-Mantorville	15,846,447
	2172	Kenyon-Wanamingo	34,697
	255	Pine Island	694,346
	2125	Triton	9,811,952
	charter	West Concord Public Charter School	330,829
Total			31,491,986
Douglas	206	Alexandria	33,899,040
	2908	Brandon-Evansville	3,732,262
	2149	Minnewaska	102,671
	213	Osakis	3,906,954
	547	Parkers Prairie	1,773,664
	2342	West Central Area	1,163,477
Total			44,578,068

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
Faribault	242	Alden-Conger	18,564
	2860	Blue Earth Area	10,626,037
	2536	Granada Huntley-East Chain	344,931
	2835	Janesville-Waldorf-Pemberton	1,554
	2135	Maple River Schools	1,153,403
	2134	United South Central	5,152,494
		Total	17,296,984
Fillmore	227	Chatfield Public	3,985,198
	2198	Fillmore Central	4,946,847
	2137	Kingsland	4,995,141
	229	Lanesboro	2,936,955
	499	LeRoy-Ostrander	883,954
	238	Mabel-Canton	2,138,928
	239	Rushford-Peterson	5,060,793
	858	St. Charles	5,735
	534	Stewartville	380,923
		Total	25,334,474
Freeborn	241	Albert Lea	33,805,836
	242	Alden-Conger	4,335,739
	492	Austin	1,215,356
	756	Blooming Prairie	751,940
	2886	Glenville-Emmons	2,940,838
	497	Lyle	167,182
	2168	N.R.H.E.G.	2,034,021
	2134	United South Central	1,254,343
		Total	46,505,257
Goodhue	252	Cannon Falls	8,957,356
	656	Faribault	5,192
	253	Goodhue	4,958,903
	200	Hastings	32,274
	2172	Kenyon-Wanamingo	6,605,445
	813	Lake City	3,266,460
	659	Northfield	286,629
	255	Pine Island	3,908,944
	195	Randolph	432,718
	256	Red Wing	24,243,727
	2125	Triton	71,220
	2805	Zumbrota-Mazeppa	6,373,741
		Total	59,142,608
Grant	261	Ashby	1,252,590
	2908	Brandon-Evansville	246,981
	852	Campbell-Tintah	5,452
	264	Herman-Norcross	1,096,982
	2342	West Central Area	5,210,976

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Grant cont.)		Total	7,812,981
Hennepin	11	Anoka-Hennepin	76,140,111
	271	Bloomington	106,570,540
	286	Brooklyn Center	23,428,981
	877	Buffalo	8,750,074
	879	Delano	6,696,533
	272	Eden Prairie	81,574,950
	273	Edina	78,047,379
	728	Elk River	22,908,917
	270	Hopkins	68,480,642
	1	Minneapolis	418,352,487
	276	Minnetonka	65,106,363
	278	Orono	23,348,191
	279	Osseo	202,631,351
	280	Richfield	45,732,755
	281	Robbinsdale	120,135,864
	883	Rockford	8,702,934
	282	St. Anthony-New Brighton	8,526,412
	283	St. Louis Park	42,068,173
	110	Waconia	6,078,198
	111	Watertown-Mayer	2,147,474
	284	Wayzata	95,169,927
	277	Westonka	19,067,966
	charter	ARCH Academy	609,206
	charter	Augsburg Academy	2,030,748
	charter	Aurora Charter School	3,655,955
	charter	Beacon Academy	4,176,738
	charter	Beacon Preparatory	1,974,799
	charter	Best Academy	5,974,526
	charter	Bright Water Elementary	1,579,688
	charter	Cedar Riverside Community School	2,267,523
	charter	Dunwoody Academy	64,386
	charter	Eagle Ridge Academy Charter School	7,363,219
	charter	El Colegio Charter School	967,067
	charter	Excell Academy Charter	4,232,562
	charter	Fraser Academy	2,985,595
	charter	Friendship Academy of Fine Arts	1,328,392
	charter	Harvest Prep School/Seed Academy	4,460,775
	charter	Hennepin Elementary School	2,354,284
	charter	Hiawatha Leadership Academy	6,827,894
	charter	International Spanish	2,138,694
	charter	Kipp Minnesota Charter School	2,368,615
	charter	Learning For Leadership	2,976,065
	charter	Lighthouse Academy of Nations	3,752,243
	charter	Lincoln International	1,920,768
	charter	Lionsgate Academy	8,271,994
	charter	Loveworks Academy For Arts	2,613,079
	charter	Main Street School Performing Arts	2,789,564
	charter	Mastery School	2,174,937
	charter	Minneapolis Academy Charter School	1,770,103
	charter	Minneapolis College Preparatory	814,962
	charter	Minnesota Internship Center	3,784,910
	charter	Minnesota Online High School	1,199,772
	charter	Minnesota Transitions Charter School	31,314,516

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Hennepin cont.)	charter	Minnesota International Middle Charter	4,926,676
	charter	Nasha Shkola	1,259,110
	charter	New City School	1,464,314
	charter	New Millennium Academy Charter School	5,476,646
	charter	New Visions Charter School	2,625,482
	charter	Noble Academy	4,762,320
	charter	Odyssey Charter School	3,886,551
	charter	Parnassus Preparatory School	5,972,222
	charter	Partnership Academy, Inc.	3,768,155
	charter	Prairie Seeds Academy	8,026,452
	charter	Sage Academy Charter School	1,176,113
	charter	Seven Hills Classical	4,231,451
	charter	Sojourner Truth Academy	5,380,373
	charter	Southside Family Charter	993,363
	charter	Stonebridge Community School	2,757,718
	charter	Twin Cities International Elem School	6,687,805
	charter	Ubah Medical Academy Charter School	4,325,691
	charter	Upper Mississippi Academy	1,793,380
	charter	Venture Academy	1,474,808
	charter	Watershed High School	805,964
	charter	Woodson Institute For Excellence	3,159,895
	charter	Yinghua Academy	4,521,889
		Total	1,729,886,178
Houston	299	Caledonia	6,182,106
	294	Houston	18,618,297
	300	La Crescent-Hokah	9,568,247
	238	Mabel-Canton	60,610
	239	Rushford-Peterson	392,983
	297	Spring Grove	3,275,340
	charter	Lacrescent Montessori Academy	481,343
		Total	38,578,927
Hubbard	31	Bemidji	5,400,097
	115	Cass Lake-Bena	4,271,513
	306	Laporte	2,893,490
	821	Menahga	337,262
	308	Nevis	5,099,618
	309	Park Rapids	11,186,496
	113	Walker-Hackensack-Akeley	1,063,157
		Total	30,251,634
Isanti	314	Braham	3,730,052
	911	Cambridge-Isanti	39,713,209
	728	Elk River	4,680
	912	Milaca	76,012
	332	Mora	2,038
	138	North Branch	2,818,905
	333	Ogilvie	272,827
	477	Princeton	3,871,954

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Isanti cont.)	15	St. Francis	2,946,111
		Total	53,435,789
Itasca	32	Blackduck	28,489
	317	Deer River	8,541,754
	318	Grand Rapids	34,154,782
	316	Greenway	9,650,002
	319	Nashwauk-Keewatin	5,739,985
	charter	Northern Lights Community School	1,629,947
		Total	59,744,960
Jackson	330	Heron Lake-Okabena	3,172,020
	2895	Jackson County	10,645,060
	2448	Martin County West	23,208
	173	Mountain Lake	148,044
	2907	Round Lake-Brewster	575,472
	177	Windom	1,184,563
		Total	15,748,366
Kanabec	314	Braham	1,019,967
	2580	East Central	288,912
	2165	Hinckley-Finlayson	501,094
	473	Isle	285,210
	912	Milaca	129,781
	332	Mora	14,338,314
	333	Ogilvie	4,551,174
	578	Pine City	4,028
		Total	21,118,480
Kandiyohi	2396	A.C.G.C.	4,510,145
	2364	Belgrade-Brooten-Elrosa	1,119,019
	2534	Bird Island-Olivia-Lake Lillian	659,956
	775	Kerkhoven-Murdock-Sunburg	1,359,824
	2180	M.A.C.C.R.A.Y.	2,096,787
	345	New London-Spicer	11,702,233
	741	Paynesville	540,446
	815	Prinsburg	256,046
	2890	Renville County West	550,569
	347	Willmar	40,362,153
		Total	63,157,178
Kittson	2683	Greenbush-Middle River	10,855
	2171	Kittson Central	3,105,920
	356	Lancaster	1,847,232
	2358	Tri-County	1,873,841

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Kittson cont.)			Total 6,837,848
Koochiching	361	International Falls	9,861,931
	36	Kelliher	34,366
	362	Littlefork-Big Falls	3,819,161
	707	Nett Lake	0
	363	South Koochiching	4,995,228
	2142	St. Louis County	17,599
Total			18,728,285
Lac qui Parle	891	Canby	203,660
	378	Dawson-Boyd	4,756,488
	2853	Lac Qui Parle Valley	3,549,403
	129	Montevideo	997,922
	2903	Ortonville Area	766,248
	2190	Yellow Medicine	26,511
Total			10,300,232
Lake	381	Lake Superior	9,020,970
	Total		9,020,970
Lake of the Woods	390	Lake of the Woods	5,124,621
	690	Warroad	1,015,505
Total			6,140,126
Le Sueur	716	Belle Plaine	69,500
	391	Cleveland	3,561,252
	2397	Le Sueur-Henderson	6,481,026
	77	Mankato	705,911
	721	New Prague Area	7,095,848
	508	St. Peter	4,076,922
	2905	Tri-City United	10,419,772
	2143	Waterville-Elysian-Morristown	5,070,539
	charter	Minnesota New Country School	1,859,888
Total			39,340,659
Lincoln	891	Canby	336,274
	402	Hendricks	1,015,573
	403	Ivanhoe	1,706,618
	404	Lake Benton	1,603,224
	414	Minneota	170,599
	2902	R.T.R.	2,673,125
Total			7,505,413

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
Lyon	2167	Lakeview	4,059,821
	415	Lynd	1,804,664
	413	Marshall	22,120,322
	635	Milroy	41,420
	414	Minneota	4,155,808
	2902	R.T.R.	1,799,481
	2904	Tracy Area	4,260,364
		Total	38,241,879
McLeod	2159	Buffalo Lake-Hector	804,408
	2365	G.F.W.	534,741
	2859	Glencoe-Silver Lake	13,374,605
	2687	Howard Lake-Waverly-Winsted	2,162,172
	423	Hutchinson	24,495,431
	424	Lester Prairie	3,445,970
	465	Litchfield	3,615
	charter	New Century Charter School	1,725,134
	charter	New Discoveries Montessori Academy	2,051,161
		Total	48,597,237
Mahnommen	601	Fosston	821,644
	432	Mahnommen	5,912,459
	435	Waubun	1,712,005
	charter	Naytahwaush Community School	1,362,593
		Total	9,808,701
Marshall	561	Goodridge	337,532
	2683	Greenbush-Middle River	1,505,602
	447	Grygla	1,421,395
	441	Marshall County	4,309,025
	682	Roseau	18,153
	2856	Stephen-Argyle Central	3,478,446
	564	Thief River Falls	531,701
	2358	Tri-County Schools	497,268
	2176	Warren-Alvarado-Oslo	3,467,706
		Total	15,566,829
Martin	2860	Blue Earth Area	25,629
	836	Butterfield	180,350
	2752	Fairmont Area	15,495,033
	2536	Granada Huntley-East Chain	1,763,260
	2895	Jackson County Central	2,018
	2448	Martin County West	6,645,298
	840	St. James	150,538
	458	Truman	1,483,141
		Total	25,745,267

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
Meeker	2396	A.C.G.C.	2,675,874
	876	Annandale	15,532
	466	Dassel-Cokato	9,868,926
	463	Eden Valley-Watkins	3,335,482
	423	Hutchinson	750,564
	739	Kimball	1,194,290
	465	Litchfield	14,574,301
	741	Paynesville	809,953
Total			33,224,922
Mille Lacs	473	Isle	2,916,508
	912	Milaca	14,552,579
	333	Ogilvie	88,235
	480	Onamia	4,947,698
	477	Princeton	9,524,770
Total			32,029,789
Morrison	181	Brainerd	5,667
	51	Foley	850,760
	738	Holdingford	212,097
	482	Little Falls	22,301,335
	2753	Long Prairie-Grey Eagle	60,356
	740	Melrose	2,763
	912	Milaca	558,739
	480	Onamia	1,380,236
	484	Pierz	9,721,232
	116	Pillager	1,065,199
	485	Royalton	5,950,766
	2170	Staples-Motley	3,042,346
	486	Swanville	1,245,758
	487	Upsala	3,199,406
Total			49,596,660
Mower	492	Austin	44,915,337
	756	Blooming Prairie	830,811
	495	Grand Meadow	3,691,066
	203	Hayfield	2,376,283
	2137	Kingsland	165,906
	499	LeRoy-Ostrander	1,976,480
	497	Lyle	2,111,491
	500	Southland	4,341,372
	534	Stewartville	1,797,898
Total			62,206,645
Murray	581	Edgerton	170,537
	505	Fulda	2,423,264
	2169	Murray County Central	6,653,106

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Murray cont.)	2689	Pipestone Area	27,832
	2902	R.T.R.	178,652
	2904	Tracy Area	2,513,290
	2898	Westbrook-Walnut Grove	636,703
	Total		12,603,384
Nicollet	2365	G.F.W.	524,188
	2397	Le Sueur-Henderson	171,708
	77	Mankato	17,737,536
	88	New Ulm	3,073,621
	507	Nicollet	2,888,661
	2310	Sibley East	325,480
	508	St. Peter	13,749,028
	charter	Lafayette Public Charter School	947,930
Total			39,418,153
Nobles	511	Adrian	5,646,166
	581	Edgerton	430,297
	514	Ellsworth	1,292,074
	505	Fulda	810,300
	330	Heron Lake-Okabena	0
	2184	Luverne	154,168
	2169	Murray County Central	19,752
	2907	Round Lake-Brewster	1,747,538
	518	Worthington	29,623,837
Total			39,724,132
Norman	2854	Ada-Borup	4,573,985
	592	Climax	487,642
	599	Fertile-Beltrami	274,957
	432	Mahnomen	142,554
	2215	Norman County East	3,363,948
	2527	Norman County West	3,055,279
	435	Waubun	78,666
Total			11,977,030
Olmsted	531	Byron	14,760,748
	227	Chatfield	3,268,612
	533	Dover-Eyota	9,653,731
	203	Hayfield	404,673
	204	Kasson-Mantorville	134,007
	255	Pine Island	4,916,966
	2899	Plainview-Elgin-Millville	1,121,152
	535	Rochester	149,051,812
	858	St. Charles	390,087
	534	Stewartville	13,962,612
	2805	Zumbrota-Mazeppa	6,354
	charter	Rochester Math & Science	3,090,714

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Olmsted cont.)	charter	Rochester Off-Campus Charter High	1,230,858
	charter	Rochester STEM Academy	1,000,017
		Total	202,992,343
Otter Tail	261	Ashby	1,051,892
	146	Barnesville	24,425
	542	Battle Lake	3,839,918
	786	Bertha-Hewitt	975,789
	2908	Brandon-Evansville	51,524
	846	Breckenridge	3,460
	852	Campbell-Tintah	140,225
	22	Detroit Lakes	345,415
	544	Fergus Falls	21,328,678
	23	Frazee-Vergas	1,752,943
	545	Henning	3,566,912
	2889	Lake Park Audubon	75,729
	821	Menahga	54,949
	553	New York Mills	6,006,457
	547	Parkers Prairie	3,237,772
	548	Pelican Rapids	7,299,584
	549	Perham	11,503,299
	850	Rothsay	1,027,159
	820	Sebeka	901,040
	550	Underwood	4,865,071
	2155	Wadena-Deer Creek	3,200,292
	2342	West Central Area	30,509
		Total	71,283,046
Pennington	561	Goodridge	1,969,125
	2906	Red Lake County Central	552,156
	630	Red Lake Falls	4,011
	564	Thief River Falls	16,944,303
		Total	19,469,595
Pine	314	Braham	560,376
	2580	East Central	6,953,893
	2165	Hinckley-Finlayson	7,476,263
	97	Moose Lake	2,013,807
	578	Pine City	15,804,783
	139	Rush City	458,402
	577	Willow River	3,931,276
		Total	37,198,800
Pipestone	581	Edgerton	2,876,394
	404	Lake Benton	7,222
	2689	Pipestone Area	10,128,598
	2902	R.T.R.	761,236

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Pipestone cont.)			Total 13,773,450
Polk	2311	Clearbrook-Gonvick	286,542
	592	Climax	1,577,260
	593	Crookston	12,211,170
	595	East Grand Forks	14,850,241
	599	Fertile-Beltrami	4,232,684
	600	Fisher	2,305,905
	601	Fosston	5,625,424
	2906	Red Lake County Central	233,994
	630	Red Lake Falls	86,432
	2176	Warren-Alvarado-Oslo	892,851
	2609	Win-E-Mac	4,037,095
	Total		46,339,597
Pope	206	Alexandria	71,912
	2364	Belgrade-Brooten-Elrosa	1,021,008
	777	Benson	376,464
	768	Hancock	549,685
	2149	Minnewaska	11,390,076
	2769	Morris Area	616,537
	213	Osakis	2,656
	743	Sauk Centre	5,296
	2342	West Central Area	314,520
	charter	Glacial Hills Elementary	1,117,153
Total			15,465,307
Ramsey	621	Mounds View	102,462,308
	622	North St Paul-Maplewood	56,246,184
	623	Roseville	68,608,998
	282	St. Anthony-New Brighton	5,969,430
	625	St. Paul	448,273,233
	624	White Bear Lake	55,758,891
	charter	Academia Cesar Chavez Charter School	4,577,012
	charter	Achieve Language Academy	4,855,510
	charter	AFSA High School	3,936,759
	charter	Avalon School	2,318,411
	charter	City Academy	1,324,576
	charter	College Preparatory Elementary	4,032,285
	charter	Community of Peace Academy	9,314,399
	charter	Community School of Excellence	10,278,615
	charter	Concordia Creative Learning Academy	4,614,572
	charter	Cornerstone Montessori	1,041,948
	charter	Cyber Village Academy	1,713,987
	charter	Dugsi Academy	4,582,904
	charter	Face To Face Academy	1,039,266
	charter	Great River School	3,938,283
	charter	High School for Recording Arts	3,109,100
	charter	Higher Ground Academy	8,076,324
	charter	Hmong Academy	12,635,128
	charter	Hope Community Academy	5,648,605

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Ramsey cont.)	charter	Jennings Community Learning Center	944,205
	charter	Laura Jeffreys Academy	2,159,934
	charter	Metro Deaf Charter School	5,002,147
	charter	Nova Classical Academy	7,792,934
	charter	River's Edge Academy	997,359
	charter	St. Paul City School nee New Spirit School	4,837,648
	charter	St. Paul Conservatory Performing Art	5,551,133
	charter	Twin Cities Academy	1,984,850
	charter	Twin Cities Academy High School	2,032,781
	charter	Twin Cities German Immersion Charter	3,163,823
	charter	Urban Academy Charter School	3,183,010
	charter	West Side Summit Charter School	1,155,174
		Total	863,161,726
Red Lake	593	Crookston	3,042
	2906	Red Lake County Central	3,356,158
	630	Red Lake Falls	3,858,250
	564	Thief River Falls	58,838
	2609	Win-E-Mac	68,200
		Total	7,344,488
Redwood	2754	Cedar Mountain	3,242,603
	635	Milroy	541,195
	2884	Red Rock Central	1,914,111
	2897	Redwood Falls Area	8,816,156
	85	Springfield	824,832
	2904	Tracy Area	238,613
	640	Wabasso	3,611,063
	2898	Westbrook-Walnut Grove	1,489,029
	2190	Yellow Medicine	58,753
	charter	Milroy Area Charter School	365,162
		Total	21,101,518
Renville	2534	Bird Island-Olivia-Lake Lillian	5,870,452
	2159	Buffalo Lake-Hector	3,801,041
	2754	Cedar Mountain	1,312,342
	2365	G.F.W.	1,915,145
	423	Hutchinson	135,816
	2180	M.A.C.C.R.A.Y.	145,577
	2897	Redwood Falls Area	949,574
	2890	Renville County West	4,942,305
	2190	Yellow Medicine	197,977
		Total	19,270,228
Rice	656	Faribault	36,854,104
	2172	Kenyon-Wanamingo	270,900
	763	Medford	1,323,457
	721	New Prague Area	3,886,119

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Rice cont.)	659	Northfield	29,491,349
	2905	Tri-City United	5,323,111
	829	Waseca	32,761
	2143	Waterville-Elysian-Morristown	2,085,297
	charter	Artech	1,349,640
	charter	Cannon River Stem School	2,378,828
	charter	Covenant Academy of MN Charter	675,767
	charter	Nerstrand Charter School	1,265,832
	charter	Prairie Creek Community School	1,577,224
	Total		86,514,390
Rock	581	Edgerton	209,701
	514	Ellsworth	290,789
	671	Hills-Beaver Creek	3,112,188
	2184	Luverne	10,474,821
	2689	Pipestone Area	624,921
Total			14,712,420
Roseau	676	Badger	2,611,506
	2683	Greenbush-Middle River	3,309,228
	447	Grygla	191,511
	682	Roseau	10,503,300
	2358	Tri-County	62,203
	690	Warroad	8,573,348
Total			25,251,096
St. Louis	695	Chisholm	6,496,501
	94	Cloquet	1,399,380
	709	Duluth	81,249,684
	696	Ely	5,204,600
	2154	Eveleth-Gilbert	8,520,834
	698	Floodwood	2,871,065
	700	Hermantown	15,884,578
	701	Hibbing	20,728,366
	381	Lake Superior	2,460,674
	2711	Mesabi East	7,738,593
	712	Mountain Iron-Buhl	5,368,470
	707	Nett Lake	1,408,406
	704	Proctor	14,353,844
	2142	St. Louis County	19,697,487
	706	Virginia	15,208,537
	charter	Duluth Edison Charter Schools	14,607,863
	charter	East Range Academy of Tech & Science	1,156,585
	charter	Harbor City International Charter	2,193,258
	charter	North Shore Community School	2,858,908
	charter	Vermilion Country School	825,156
	Total		230,232,786

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
Scott	716	Belle Plaine	10,509,570
	271	Bloomington	0
	191	Burnsville	21,477,459
	717	Jordan	14,840,494
	194	Lakeville	18,047,561
	2397	Le Sueur-Henderson	69,543
	721	New Prague Area	20,914,276
	719	Prior Lake-Savage Area	61,890,053
	720	Shakopee	64,956,356
	charter	Aspen Academy	4,035,654
	Total		216,740,966
Sherburne	726	Becker	21,380,212
	727	Big Lake	28,122,460
	728	Elk River	55,801,035
	51	Foley	535,322
	882	Monticello	3,812,518
	477	Princeton	13,363,312
	742	St. Cloud	14,272,302
	charter	Kaleidoscope Charter School	4,495,140
	charter	Spectrum High School	5,198,603
	Total		146,980,903
Sibley	716	Belle Plaine	1,319,023
	2159	Buffalo Lake-Hector	330,070
	2365	G.F.W.	4,322,854
	2859	Glencoe-Silver Lake	795,368
	2397	Le Sueur-Henderson	2,669,988
	108	Norwood	138,629
	2310	Sibley East	10,239,238
	charter	Edvisions Off Campus School	1,017,749
	charter	Green Isle Community School	566,244
	Total		21,399,163
Stearns	745	Albany	13,828,865
	876	Annandale	1,556,341
	2364	Belgrade-Brooten-Elrosa	3,860,195
	463	Eden Valley-Watkins	4,577,206
	738	Holdingford	7,595,618
	739	Kimball	4,473,853
	2753	Long Prairie-Grey Eagle	29,774
	740	Melrose	11,839,184
	2149	Minnewaska	2,485
	741	Paynesville	7,069,770
	750	Rocori	16,554,017
	485	Royalton	4,795
	748	Sartell-St. Stephen	29,594,810
	743	Sauk Centre	6,040,462
	742	St. Cloud	79,775,791
	487	Upsala	154,729

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Stearns cont.)	charter	Stride Academy Charter School	4,761,541
		Total	191,719,434
Steele	756	Blooming Prairie	3,836,269
	2172	Kenyon-Wanamingo	31,074
	763	Medford	5,002,291
	2168	N.R.H.E.G.	2,883,326
	761	Owatonna	43,961,233
	2125	Triton	62,206
	829	Waseca	21,412
		Total	55,797,812
Stevens	771	Chokio-Alberta	1,604,058
	2888	Clinton-Graceville-Beardsley	0
	768	Hancock	2,083,913
	264	Herman-Norcross	85,016
	2853	Lac Qui Parle Valley	1,770
	2769	Morris Area	8,700,593
	2342	West Central Area	48,201
		Total	12,523,553
Swift	777	Benson	7,451,085
	768	Hancock	65,913
	775	Kerkhoven-Murdock	3,773,065
	2853	Lac Qui Parle Valley	2,530,676
	2769	Morris Area	5,811
		Total	13,826,549
Todd	786	Bertha-Hewitt	3,371,491
	787	Browerville	4,070,899
	2759	Eagle Valley	2,549,746
	482	Little Falls	8,745
	2753	Long Prairie-Grey Eagle	8,844,914
	740	Melrose	554,615
	213	Osakis	3,303,974
	743	Sauk Centre	2,231,848
	2170	Staples-Motley	4,518,111
	486	Swanville	1,598,201
	487	Upsala	30,778
	818	Verndale	575,281
	2155	Wadena-Deer Creek	16,523
		Total	31,675,125
Traverse	801	Browns Valley	1,144,199
	852	Campbell-Tintah	328,283
	771	Chokio-Alberta	3,422

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Traverse cont.)	2888	Clinton-Graceville-Beardsley	477,957
	264	Herman-Norcross	49,185
	803	Wheaton Area	4,047,544
		Total	6,050,589
Wabasha	253	Goodhue	243,561
	813	Lake City	6,881,211
	2899	Plainview-Elgin-Millville	10,119,118
	535	Rochester	342,678
	811	Wabasha-Kellogg	5,397,277
	861	Winona Area	97,689
	2805	Zumbrota-Mazeppa	2,653,751
		Total	25,735,286
Wadena	821	Menahga	5,361,840
	820	Sebeka	3,922,464
	2170	Staples-Motley	1,961,422
	818	Verndale	4,285,799
	2155	Wadena-Deer Creek	6,113,614
		Total	21,645,139
Waseca	2835	Janesville-Waldorf-Pemberton	4,418,585
	2135	Maple River	43,041
	763	Medford	33,227
	2168	N.R.H.E.G.	3,081,313
	761	Owatonna	10,951
	75	St. Clair	5,420
	2134	United South Central	27,158
	829	Waseca	17,650,692
	2143	Waterville-Elysian-Morristown	477,490
	charter	Team Academy	1,307,645
		Total	27,055,521
Washington	2144	Chisago Lakes	1,385,893
	831	Forest Lake	32,818,034
	200	Hastings	4,515,209
	832	Mahtomedi	27,016,913
	622	North St Paul-Maplewood	50,645,373
	833	South Washington	152,607,558
	834	Stillwater	71,653,745
	624	White Bear Lake	15,219,273
	charter	Lakes International Language Academy	5,440,232
	charter	Math & Science Academy	3,819,229
	charter	Natural Science Academy	478,248
	charter	New Heights School, Inc.	1,098,449
	charter	North Lakes Academy	3,560,818
	charter	St. Croix Preparatory Academy	9,525,144

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
(Washington cont.)			Total 379,784,119
Watonwan	836	Butterfield	2,382,012
	81	Comfrey	204,930
	837	Madelia	4,185,043
	173	Mountain Lake	8,455
	840	St. James	9,344,170
	458	Truman	533,215
		Total	16,657,826
Wilkin	146	Barnesville	859,949
	846	Breckenridge	6,016,243
	852	Campbell-Tintah	1,168,744
	544	Fergus Falls	2,763
	850	Rothsay	1,452,968
		Total	9,500,667
Winona	227	Chatfield	10,408
	294	Houston	1,680,204
	300	La Crescent-Hokah	1,349,708
	857	Lewiston-Altura	6,581,762
	2899	Plainview-Elgin-Millville	356,327
	239	Rushford-Peterson	583,982
	858	St. Charles	7,265,531
	861	Winona Area	31,775,471
	charter	Bluffview Montessori	1,747,784
	charter	Dakota Area Community Charter School	272,111
	charter	Ridgeway Community School	832,835
	charter	Riverway Learning Community	1,206,230
		Total	53,662,352
Wright	876	Annandale	12,729,799
	877	Buffalo	40,036,987
	466	Dassel-Cokato	8,689,315
	879	Delano Public	12,440,220
	728	Elk River	24,085,951
	2859	Glencoe-Silver Lake	0
	2687	Howard Lake-Waverly-Winsted	6,993,065
	881	Maple Lake	7,892,709
	882	Monticello	35,564,461
	883	Rockford	4,903,838
	742	St. Cloud	3,137,209
	885	St. Michael-Albertville	49,736,443
	111	Watertown-Mayer	1,294,488
	charter	Swan River Montessori	1,303,536
		Total	208,808,021

**Education Aids by County and by School District
2013/2014 School Year**

County	School District No.	School District Name	Education Aid
Yellow Medicine	891	Canby	4,220,127
	378	Dawson-Boyd	122,286
	402	Hendricks	898
	2167	Lakeview	1,742,006
	414	Minneota	235,213
	129	Montevideo	591,640
	2897	Redwood Falls Area	8,357
	2190	Yellow Medicine	6,054,878
	charter	Clarkfield Charter School	633,377
	charter	E.C.H.O. Charter School	1,371,805
Total			14,980,586
State Total:			\$7,901,200,460

Appendix B

Selected Taxes That Are Not Entirely Allocated to Minnesota Counties

Type of Tax	Allocated to Minnesota Counties		Not Allocated to Minnesota Counties		TOTAL
	Amount	Percent*	Amount	Percent*	
Individual Income Tax**	\$8,225,332,263	93.7%	\$556,390,324	6.3%	\$8,781,722,587
Sales/Use Tax**	\$4,510,067,953	83.0%	\$926,466,161	17.0%	\$5,436,534,114
Total	\$12,735,400,216	89.6%	\$1,482,856,485	10.4%	\$14,218,256,701

* 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

2014 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	559	35,438	39,849
Anoka	14,936	43,594	55,391
Becker	1,355	40,733	42,540
Beltrami	1,594	34,837	35,250
Benton	1,478	37,394	40,884
Big Stone	245	47,758	47,505
Blue Earth	2,673	40,738	42,347
Brown	1,177	46,235	42,347
Carlton	1,303	36,628	39,849
Carver	5,924	60,974	55,391
Cass	1,139	39,854	37,973
Chippewa	535	44,131	47,505
Chisago	2,195	40,546	36,880
Clay	2,410	39,387	42,540
Clearwater	319	36,241	35,250
Cook	228	43,583	39,849
Cottonwood	510	43,816	46,148
Crow Wing	2,473	39,020	37,973
Dakota	21,300	51,761	55,391
Dodge	865	42,520	44,078
Douglas	1,642	44,643	42,540
Faribault	572	40,465	42,347
Fillmore	867	41,722	44,078
Freeborn	1,226	39,754	44,078
Goodhue	2,180	46,898	44,078
Grant	266	44,864	42,540
Hennepin	76,892	63,510	55,391
Houston	845	45,033	44,078
Hubbard	724	35,165	35,250
Isanti	1,431	37,264	36,880
Itasca	1,643	35,999	39,849
Jackson	501	48,812	46,148
Kanabec	561	35,143	36,880
Kandiyohi	1,968	46,573	43,839
Kittson	236	53,048	44,750
Koochiching	459	35,255	39,849
Lac qui Parle	353	50,994	47,505
Lake	446	41,714	39,849
Lake of the Woods	164	41,724	35,250
Le Sueur	1,169	42,063	42,347

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	261	45,092	46,148
Lyon	1,130	43,901	46,148
McLeod	1,494	41,558	43,839
Mahnomen	181	32,804	35,250
Marshall	441	46,823	44,750
Martin	924	45,517	42,347
Meeker	884	38,234	43,839
Mille Lacs	918	35,477	36,880
Morrison	1,226	37,320	37,973
Mower	1,620	41,161	44,078
Murray	426	50,305	46,148
Nicollet	1,439	43,156	42,347
Nobles	899	41,694	46,148
Norman	297	44,713	44,750
Olmsted	7,371	49,074	44,078
Otter Tail	2,382	41,350	42,540
Pennington	673	47,675	44,750
Pine	928	31,772	36,880
Pipestone	466	49,953	46,148
Polk	1,361	43,141	44,750
Pope	500	45,499	42,540
Ramsey	24,957	47,132	55,391
Red Lake	187	46,212	44,750
Redwood	799	51,304	46,148
Renville	757	50,212	43,839
Rice	2,473	37,944	44,078
Rock	450	47,070	46,148
Roseau	648	41,393	44,750
St. Louis	8,383	41,742	39,849
Scott	7,052	50,835	55,391
Sherburne	3,636	39,863	40,884
Sibley	615	41,215	42,347
Stearns	6,293	41,045	40,884
Steele	1,544	42,252	44,078
Stevens	523	53,189	42,540
Swift	435	46,016	47,505
Todd	872	35,938	37,973
Traverse	185	54,680	42,540
Wabasha	926	43,309	44,078
Wadena	474	34,399	37,973
Waseca	829	43,549	42,347
Washington	13,967	56,068	55,391
Watonwan	414	37,274	42,347
Wilkin	329	50,556	42,540
Winona	2,165	42,366	44,078
Wright	5,519	42,473	40,884
Yellow Medicine	511	50,426	47,505
Metro	165,029	55,391	
Nonmetro	103,098	41,675	
Statewide	268,126	49,168	

Appendix D

2014 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)	\$44,750	\$2,647	\$3,439
	Headwaters (2)	35,250	2,091	3,550
	Arrowhead (3)	39,849	2,482	3,149
	West Central (4)	42,540	2,506	2,906
	Five (5)	37,973	2,257	3,051
	East Central (7E)	36,880	1,966	2,678
Southern Regions	Six East (6E)	43,839	2,546	2,896
	Upper MN Valley (6W)	47,505	2,501	3,536
	Central Minnesota (7W)	40,884	2,545	2,528
	Southwest (8)	46,148	2,535	3,261
	Nine (9)	42,347	2,434	2,712
	Southeastern MN (10)	44,078	2,552	2,690
Nonmetro Per Capita		\$41,675	\$2,454	\$2,876
Metro Per Capita		\$55,391	\$3,687	\$2,925
State Per Capita		\$49,168	\$3,399	\$2,903