

December 2018

Major State Aids and Taxes
A Comparative Analysis

2015 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 2015 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.

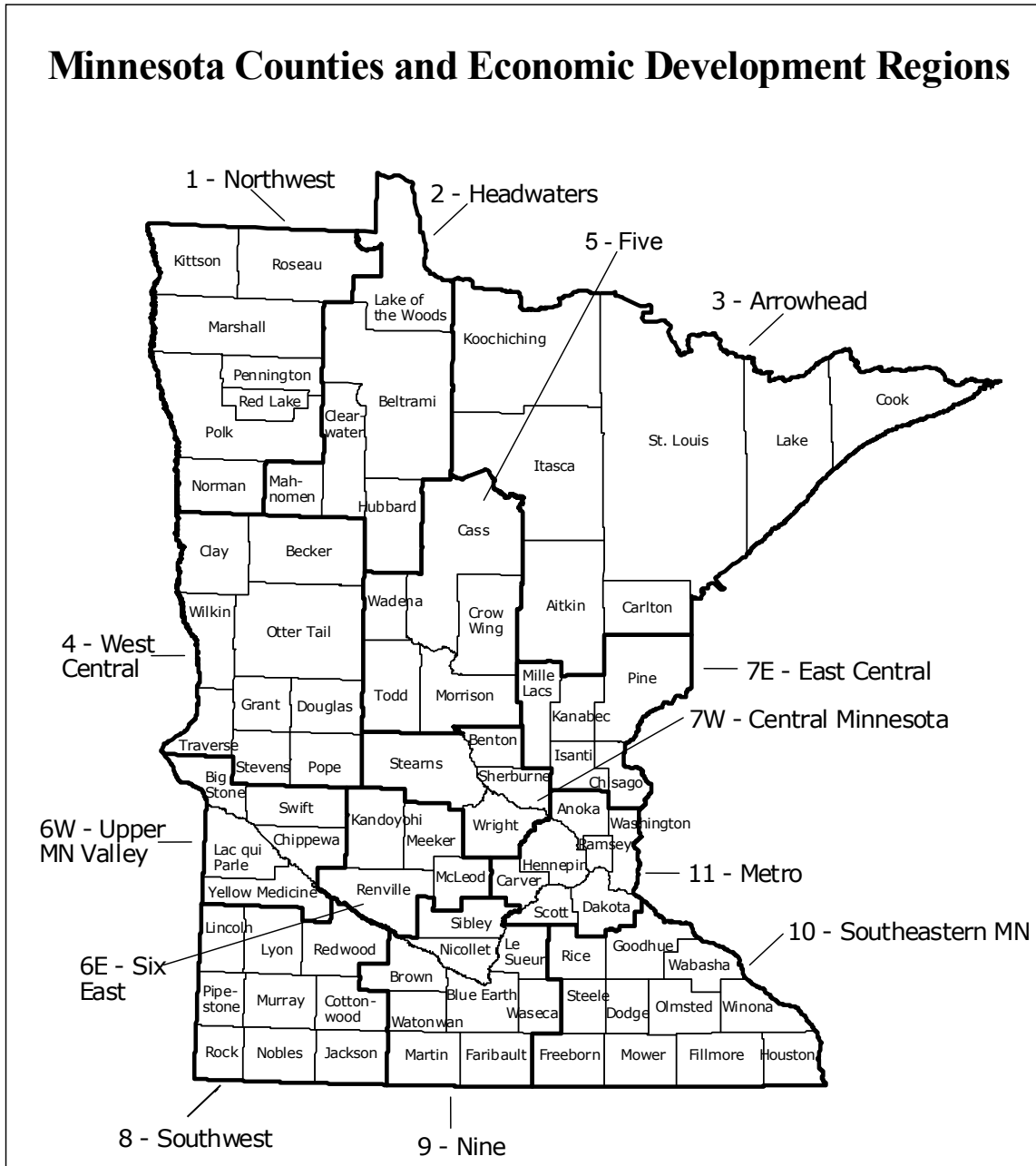
Maps: The next two pages contain maps showing the per capita distribution of the aid or tax by **county** for the most recent year and by **economic development region** (EDR) for the most recent year. 2015 population is used to calculate per capita amounts throughout this report. The 2015 population 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 2015 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	15,715	0.3%	Martin	20,122	0.4%
Anoka	344,838	6.3%	Meeker	23,110	0.4%
Becker	33,567	0.6%	Mille Lacs	25,788	0.5%
Beltrami	45,873	0.8%	Morrison	32,786	0.6%
Benton	39,739	0.7%	Mower	39,181	0.7%
Big Stone	5,054	0.1%	Murray	8,418	0.2%
Blue Earth	66,179	1.2%	Nicollet	33,432	0.6%
Brown	25,434	0.5%	Nobles	21,743	0.4%
Carlton	35,635	0.6%	Norman	6,666	0.1%
Carver	98,798	1.8%	Olmsted	151,388	2.8%
Cass	28,718	0.5%	Otter Tail	57,679	1.0%
Chippewa	12,117	0.2%	Pennington	14,206	0.3%
Chisago	54,332	1.0%	Pine	29,107	0.5%
Clay	62,181	1.1%	Pipestone	9,281	0.2%
Clearwater	8,802	0.1%	Polk	31,529	0.6%
Cook	5,219	0.1%	Pope	11,016	0.2%
Cottonwood	11,575	0.2%	Ramsey	533,677	9.7%
Crow Wing	63,481	1.1%	Red Lake	4,039	0.1%
Dakota	414,490	7.5%	Redwood	15,486	0.3%
Dodge	20,378	0.4%	Renville	14,965	0.3%
Douglas	37,103	0.7%	Rice	65,420	1.2%
Faribault	13,945	0.3%	Rock	9,601	0.2%
Fillmore	20,826	0.4%	Roseau	15,771	0.3%
Freeborn	30,642	0.5%	St. Louis	200,381	3.7%
Goodhue	46,611	0.8%	Scott	140,898	2.5%
Grant	5,872	0.1%	Sherburne	91,895	1.7%
Hennepin	1,221,703	22.3%	Sibley	14,884	0.3%
Houston	18,788	0.3%	Stearns	154,446	2.8%
Hubbard	20,679	0.4%	Steele	36,708	0.7%
Isanti	38,521	0.7%	Stevens	9,804	0.2%
Itasca	45,658	0.8%	Swift	9,361	0.2%
Jackson	10,113	0.2%	Todd	24,255	0.4%
Kanabec	15,908	0.3%	Traverse	3,405	0.1%
Kandiyohi	42,510	0.8%	Wabasha	21,265	0.4%
Kittson	4,422	0.1%	Wadena	13,879	0.2%
Koochiching	12,889	0.2%	Waseca	18,988	0.3%
Lac-Qui-Parle	6,866	0.1%	Washington	251,015	4.6%
Lake	10,634	0.2%	Watsonwan	10,995	0.2%
Lake of the Woods	3,925	0.1%	Wilkin	6,421	0.1%
Le Sueur	27,704	0.5%	Winona	51,128	0.9%
Lincoln	5,770	0.1%	Wright	131,361	2.4%
Lyon	25,776	0.5%	Yellow Medicine	9,945	0.2%
McLeod	35,930	0.7%			
Mahnomen	5,456	0.1%			
Marshall	9,417	0.2%			
			METRO	3,005,419	54.8%
			NONMETRO	2,479,819	45.2%
			STATE TOTAL	5,485,238	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 83 percent of the total aid (including aid to charter schools) is general education aid.

Aid Amount and Reporting

2014/2015 Education Aid: \$7.9 billion

The total education aid for the 2014/2015 school year is \$7,926,620,469. This total includes \$551,886,200 that went to the 157 charter schools that received funding in the 2014/2015 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 2014/2015 and lists the counties in which each school district operates.

The 2014/2015 education aid total does not include amounts paid to entities other than school districts:

- \$95.5 million to intermediate school districts¹
- \$53.9 million to cooperative school organizations
- \$32.3 million to colleges and universities participating in the postsecondary enrollment options (PSEO) program
- \$20 million to Head Start programs
- \$8.1 million to nonprofits operating adult basic education
- \$2.6 million to the Faribault Academies for the Deaf and Blind
- \$1.5 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.

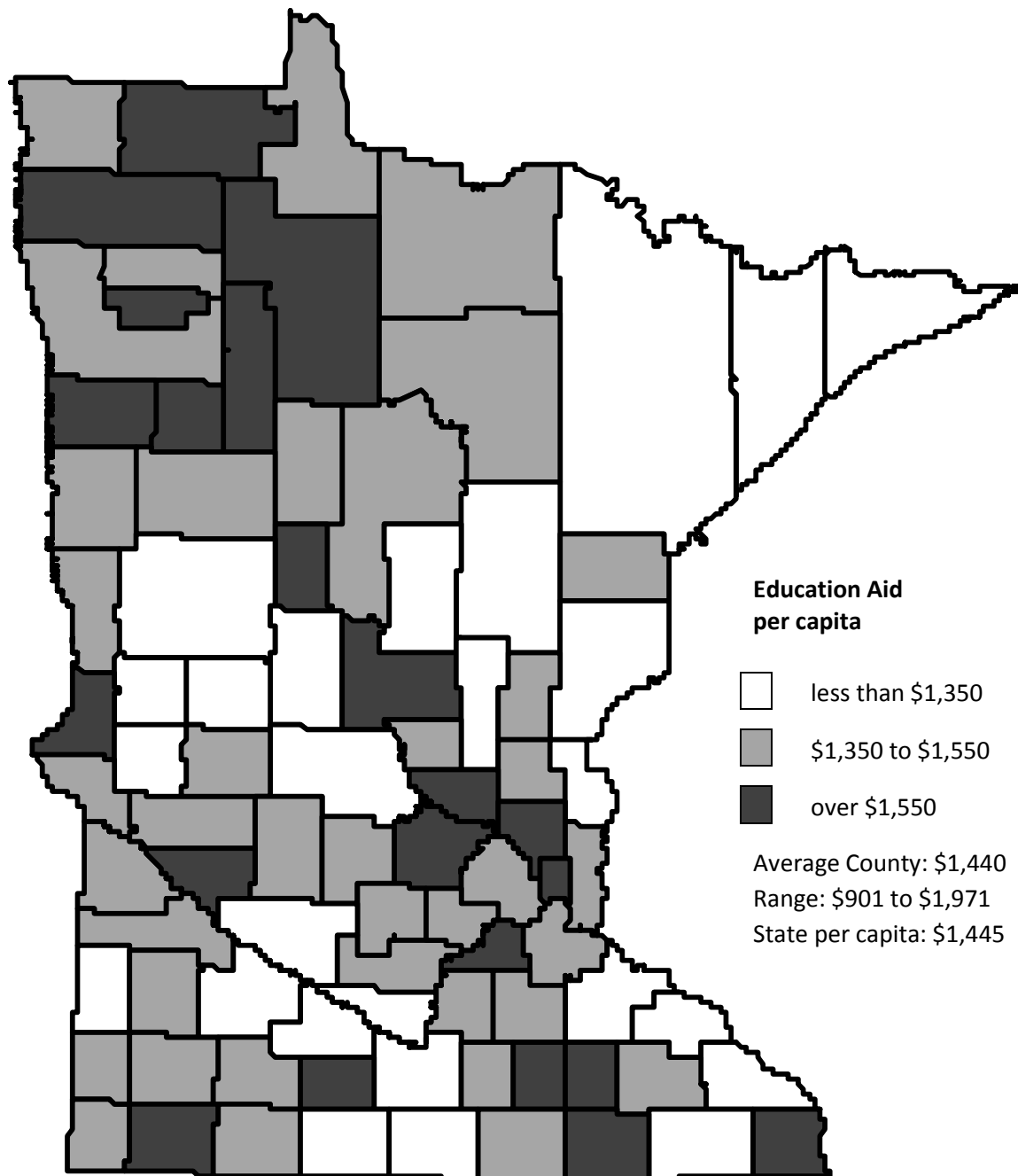
Education aid by home county by school district was obtained from the Minnesota Department of Education.

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.

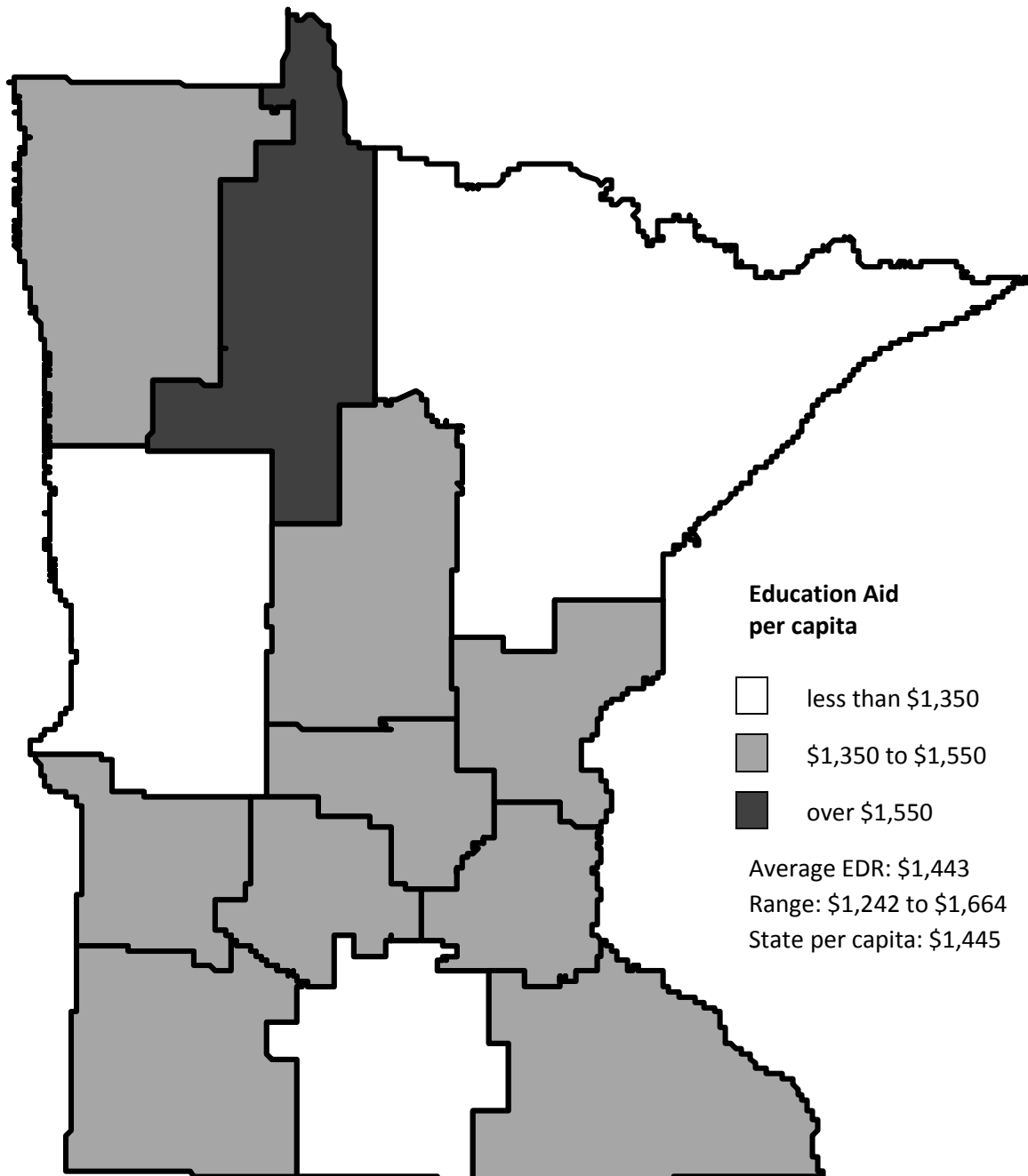
Payment shifts have been used to address state budget shortfalls since the early 1980s. For fiscal years 2010 to 2012, the school aid payment shifts were reinstated and portions of school aid payments were delayed until the following fiscal year. The amounts of school aid shown in this document are the 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.

Education Aid per capita, 2014-2015 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, 2014-2015 by Economic Development Region



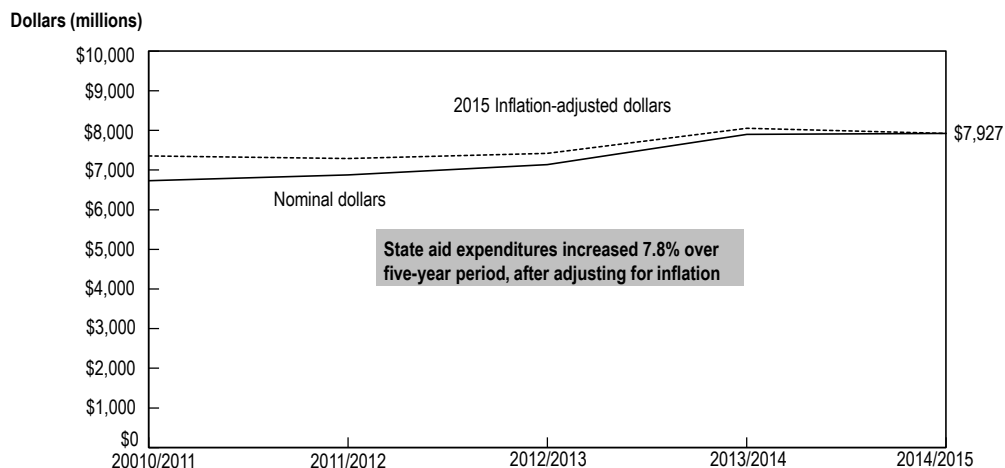
The Past Five Years of Education Aid

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: 2010/2011 School Year to 2014/2015 School Year Nominal dollars, in thousands

	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	5-Yr. Chg. Aid
State	\$6,728,024	\$6,877,990	\$7,138,176	\$7,901,200	\$7,926,620	18%
<u>Northern Regions</u>						
Northwest (1)	120,871	120,626	124,793	132,786	131,642	9
Headwaters (2)	121,080	123,435	128,524	136,477	141,025	16
Arrowhead (3)	360,156	363,533	373,037	395,197	406,577	13
West Central (4)	257,768	264,229	274,462	299,874	305,250	18
Five (5)	207,312	208,172	213,595	226,540	230,225	11
East Central (7E)	193,245	195,664	199,963	212,177	221,452	15
<u>Southern Regions</u>						
Six East (6E)	145,180	145,610	153,139	164,250	165,764	14
Upper MN Valley (6W)	60,329	60,147	61,639	65,740	65,146	8
Central MN (7W)	510,613	526,413	547,322	602,281	624,799	22
Southwest (8)	157,480	160,103	166,663	181,225	182,153	16
Nine (9)	248,843	252,988	261,899	287,047	287,637	16
Southeastern MN (10)	588,819	601,292	627,162	687,962	693,965	18
Total Nonmetro	\$2,971,694	\$3,022,211	\$3,132,198	\$3,391,556	\$3,455,635	16%
<u>Metro Region</u>						
Hennepin County	1,429,907	1,470,716	1,524,462	1,729,886	1,692,472	18
Ramsey County	730,511	746,641	776,307	863,162	872,729	19
Remaining Metro	1,595,912	1,638,422	1,705,210	1,916,596	1,905,784	19
Total Metro	\$3,756,329	\$3,855,778	\$4,005,978	\$4,509,644	\$4,470,985	19%

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

2015 Human Services Aid: \$6.1 billion

The state's share of the human services expenditures for calendar year 2015 is \$6,072,061,373. The table shows the dollar amount of each of the major income maintenance and social service programs, and the share of total human services funding.

Type of Program	Amount	Percent
Medical Assistance (MA)	\$4,140,585,381	68.2%
Minnesota Family Investment Program (MFIP)	70,414,622	1.2
General Assistance (GA)	51,049,750	0.8
MinnesotaCare (MNCare)	3,828,348	0.1
Social Services (including CSSA)	1,622,785,853	26.7
Miscellaneous:		
Minnesota Supplemental Assistance	37,265,802	0.6
Group Residential Housing	143,169,100	2.4
Supplemental Nutrition Assistance Program (SNAP)	1,424,302	0.0
Title IV Child Support	1,538,215	0.0
Total	\$6,072,061,373	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 2015, MFIP spending in Minnesota totaled \$346.7 million (\$248.4 million federal, \$70.4 million state, \$27.9 million county), and offsetting child support collections totaled \$36.0 million. Half of these collections offset federal costs and half offset state costs.

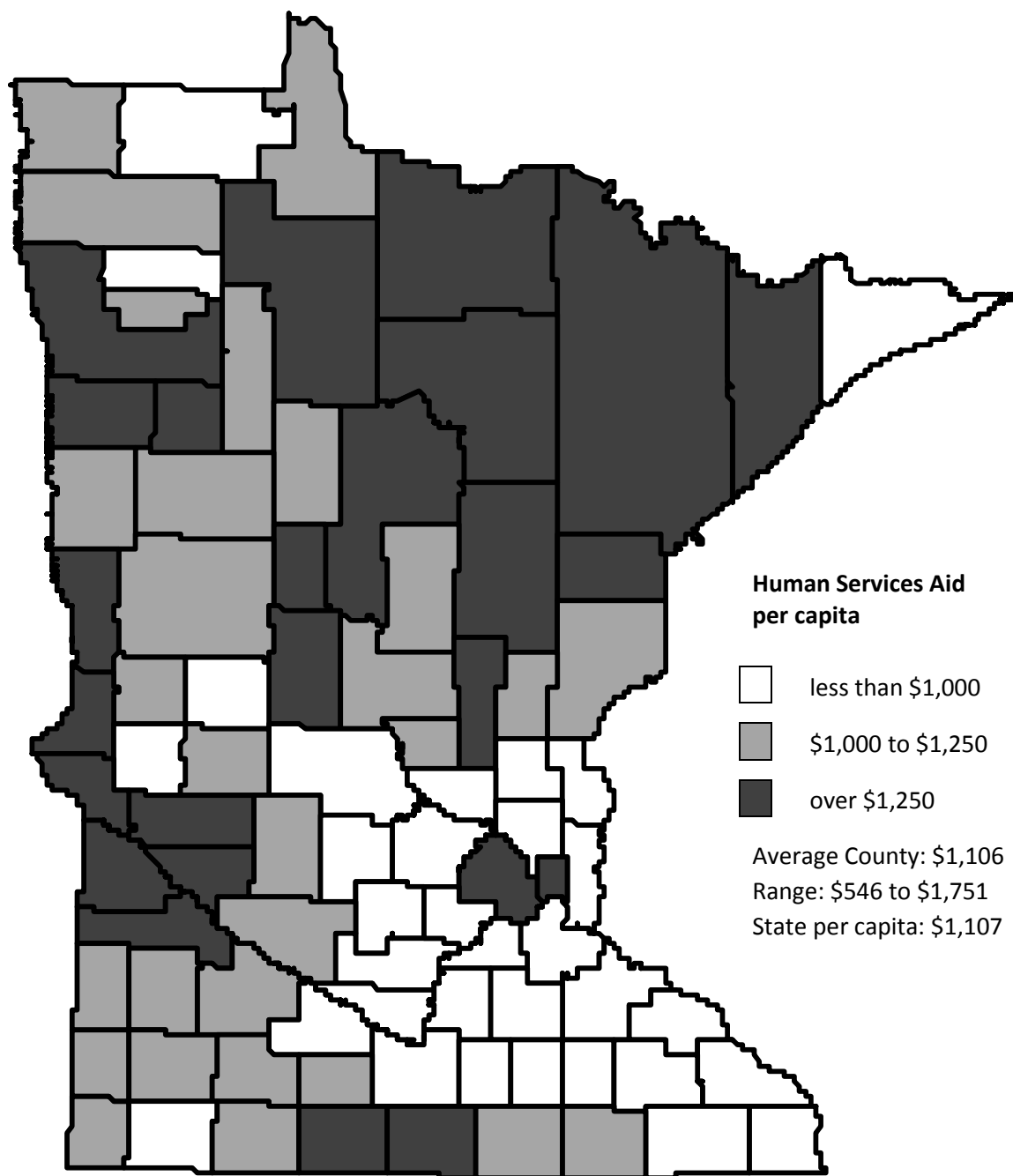
The human services amounts, other than MinnesotaCare, are not available by county in four cases:

- Des Moines Valley Health and Human Services (DVHHS)—Cottonwood and Jackson
- Human Service Board—Faribault and Martin
- Minnesota Prairie (MN Prairie)—Dodge, Steele, and Waseca

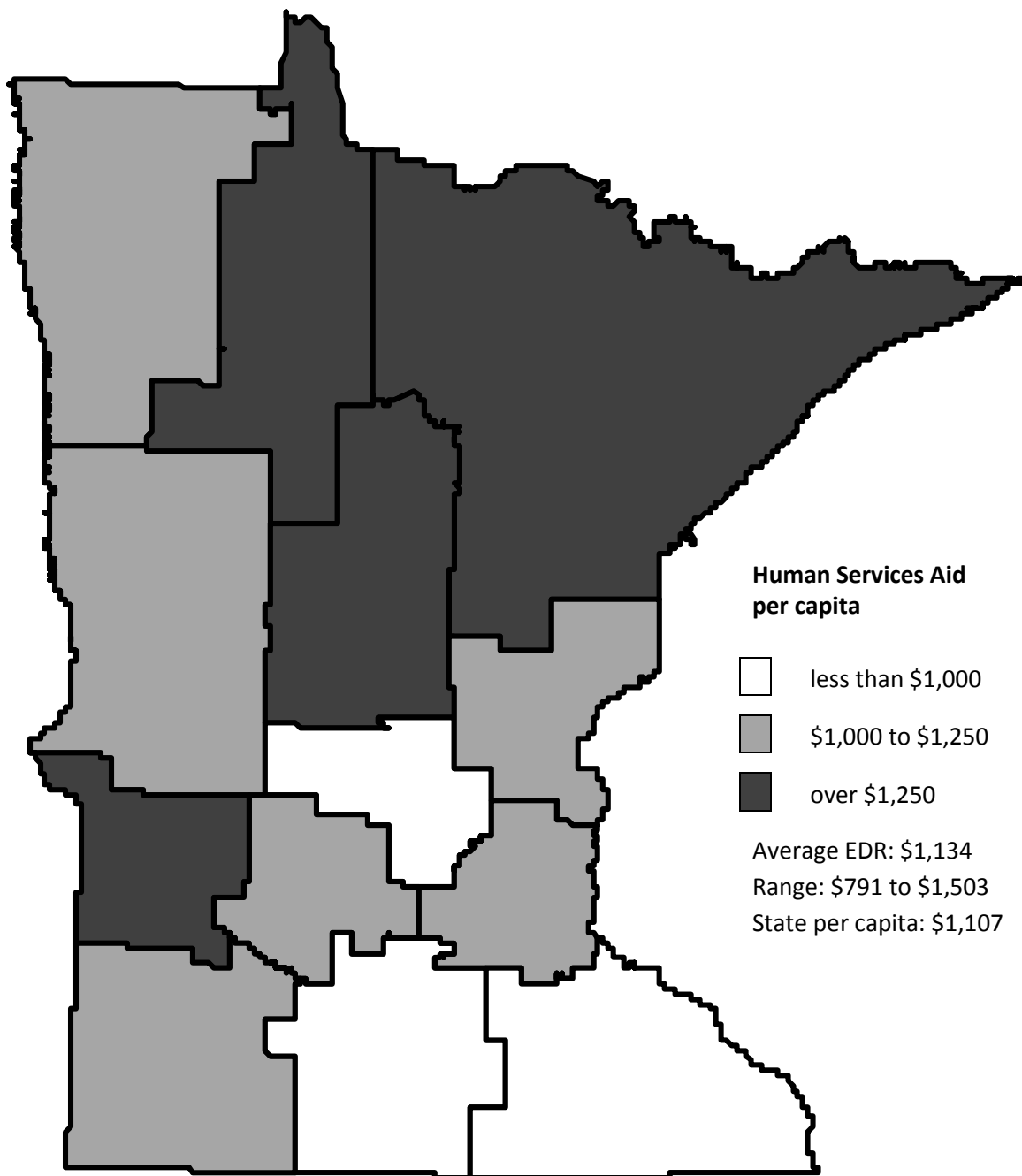
- Southwest Health and Human Services (SWHHS)—Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock

In these four groups, human services aid is administered through a “home” county: Jackson in DVHHS, Martin in the Human Service Board, Steele in MN Prairie, and Lyon in SWHHS. The total human service amount for DVHHS is \$26.8 million, for the Human Service Board is \$42.7 million, for MN Prairie is \$26.8 million, and for SWHHS is \$81.0 million. An amount for these 13 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, 2015 by County



Human Services Aid per capita, 2015 by Economic Development Region



The Past Five Years of Human Services Aid

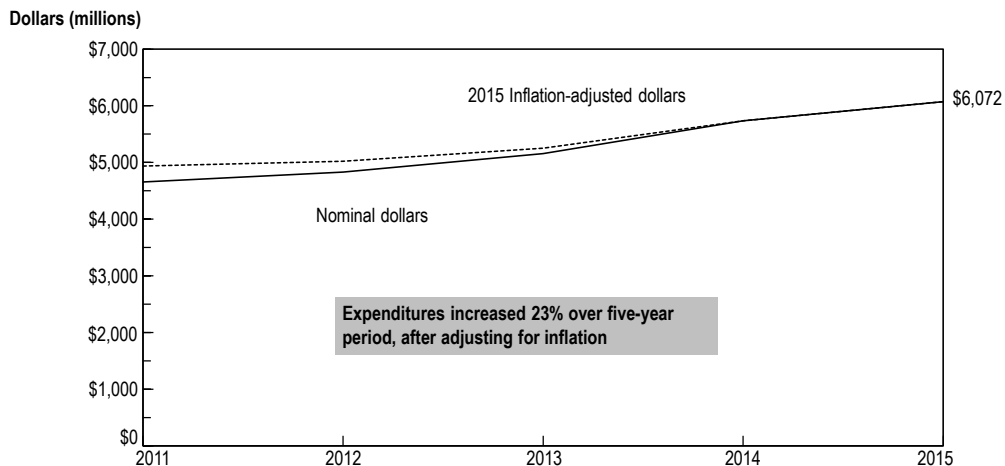
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in nominal and constant (inflation-adjusted) dollars.

Human Services Aid: Calendar Years 2011 to 2015²

Nominal dollars, in thousands

	2011	2012	2013	2014	2015	5-Yr. Chg. Aid
State	\$4,656,110	\$4,829,686	\$5,154,118	\$5,737,905	\$6,072,061	30%
<u>Northern Regions</u>						
Northwest (1)	87,596	87,176	90,533	95,560	100,053	14
Headwaters (2)	109,137	110,778	117,480	123,845	127,371	17
Arrowhead (3)	359,293	366,552	383,098	417,569	442,544	23
West Central (4)	204,794	210,812	223,136	237,319	248,929	22
Five (5)	164,192	164,806	172,958	200,346	211,800	29
East Central (7E)	132,216	131,673	141,426	157,220	167,006	26
<u>Southern Regions</u>						
Six East (6E)	97,663	98,935	103,779	113,476	120,141	23
Upper MN Valley	48,403	48,683	50,819	55,586	58,706	21
Central MN (7W)	248,786	250,358	270,111	308,684	330,077	33
Southwest (8)	106,510	107,946	113,421	124,613	128,353	21
Nine (9)	179,211	185,656	192,320	216,830	223,729	25
Southeastern MN (10)	364,451	379,026	398,445	436,998	463,783	27
Total Nonmetro	\$2,102,253	\$2,142,400	\$2,257,526	\$2,488,046	\$2,622,492	25%
<u>Metro Region</u>						
Hennepin County	1,229,292	1,309,472	1,408,063	1,552,999	1,654,645	35
Ramsey County	639,829	671,676	721,604	792,916	839,715	31
Remaining Metro	684,578	706,138	766,712	903,799	955,210	40
Total Metro	\$2,553,698	\$2,687,286	\$2,896,378	\$3,249,714	\$3,449,569	35%

Statewide Human Services Aid



House Research Graphics

² In 2011 to 2014, a small amount of MinnesotaCare subsidies are included in the state totals, but cannot be identified by county or region; as a result the state total for those years 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 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.

Most of the aid is distributed according to a combination of constitutional and statutory formulas. 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 2015 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.

Aid Amount and Reporting

2015 Highway Aid: \$801.7 million

The total \$801.7 million in state highway aid paid in calendar year 2015 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 2015 (using the proceeds from state bonds that had been authorized in 2015 or previous years).

In fiscal year 2015, total highway funding from state and federal resources other than bond proceeds amounted to nearly \$2.75 billion for both state and local road systems. This total includes the \$801.7 million in state aid in this report except for the \$43.0 million in bond funding.

Type of Highway Aid		Amount		Total
County Aid	County State Aid Highway	\$528,142,334	County	\$583,695,827
	County Road and Bridge Bond Funding	36,903,493		
	Motor Vehicle Lease Sales Tax Aid	<u>18,650,000</u>		
Municipal Aid	Municipal State Aid Street	\$170,700,289		

Type of Highway Aid		Amount		Total
	Municipal Road and Bridge Bond Funding	<u>6,153,060</u>		
			Municipal	\$176,853,349
Township Aid	Town Road Account Town Bridge Account ³ Town Bridge Bond Funding	\$30,089,524 11,049,268 <u>0</u>		
			Township	<u>\$41,138,792</u>
		Total Highway Aid		\$801,687,968

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 2015, the state allocated approximately \$21.8 million to the county turnback account, \$10 million to the municipal turnback account, and \$21 million for trunk highway turnbacks (administered by Department of Transportation district offices). There were disbursements of \$17.8 million to counties and \$10 million to municipalities. The amount disbursed for trunk highway turnbacks is not available. The amount spent on turnbacks in each county is not readily available.

Highway aid data was obtained from the Department of Transportation.

Recent Law Changes

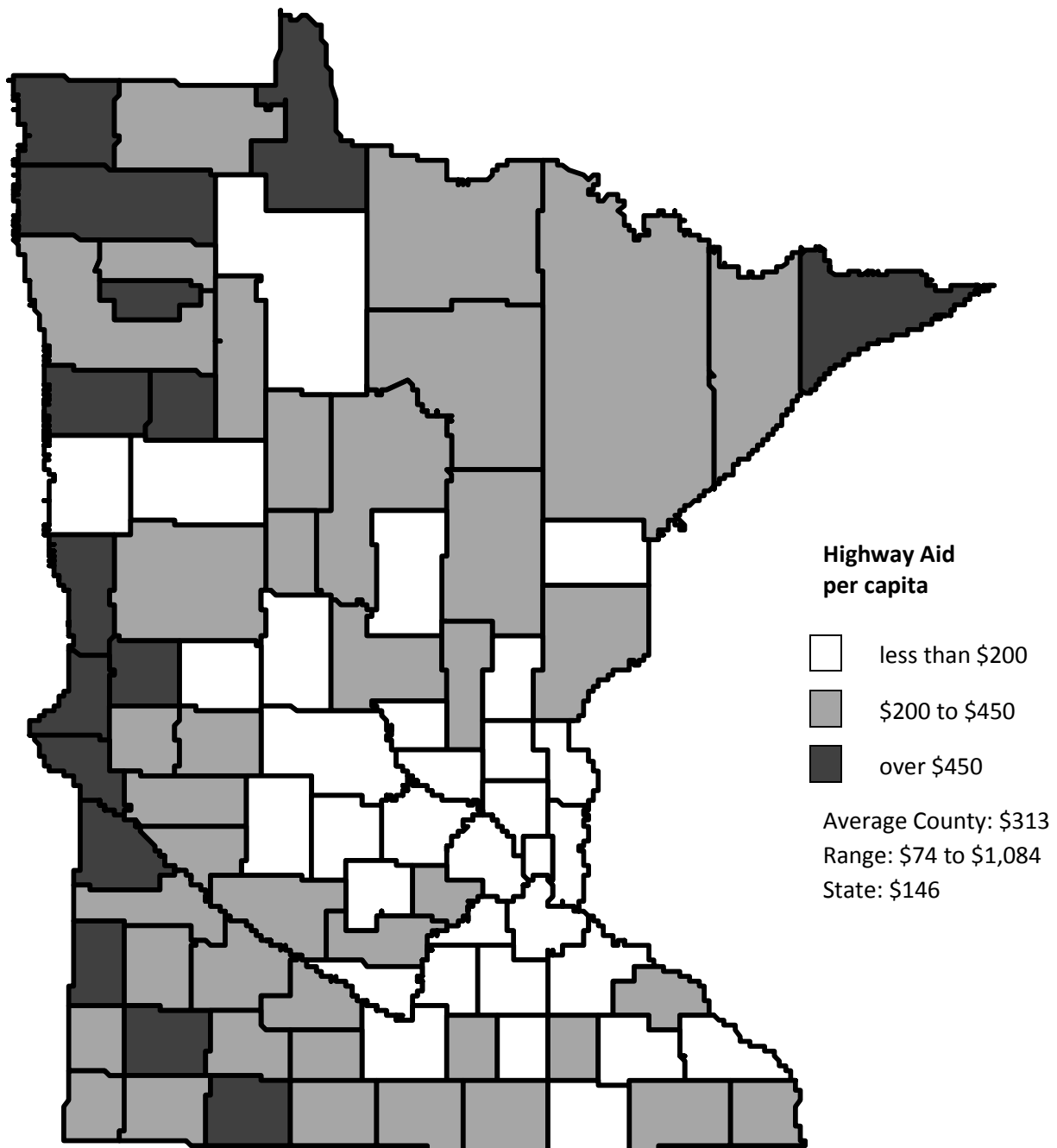
The 2008 Legislature provided for 50 percent of motor vehicle lease sales tax revenues in excess of a base amount⁴ to be transferred to the County State-Aid Highway Fund, for allocation to metro area counties other than Hennepin and Ramsey. The first year a transfer occurred under this provision was 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 (with an additional \$30 million for disaster relief), \$4.5 million for disaster relief in 2013, \$36.6 million in 2014, and \$32.28 million in 2015 (with an additional \$3 million for disaster relief). 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.)

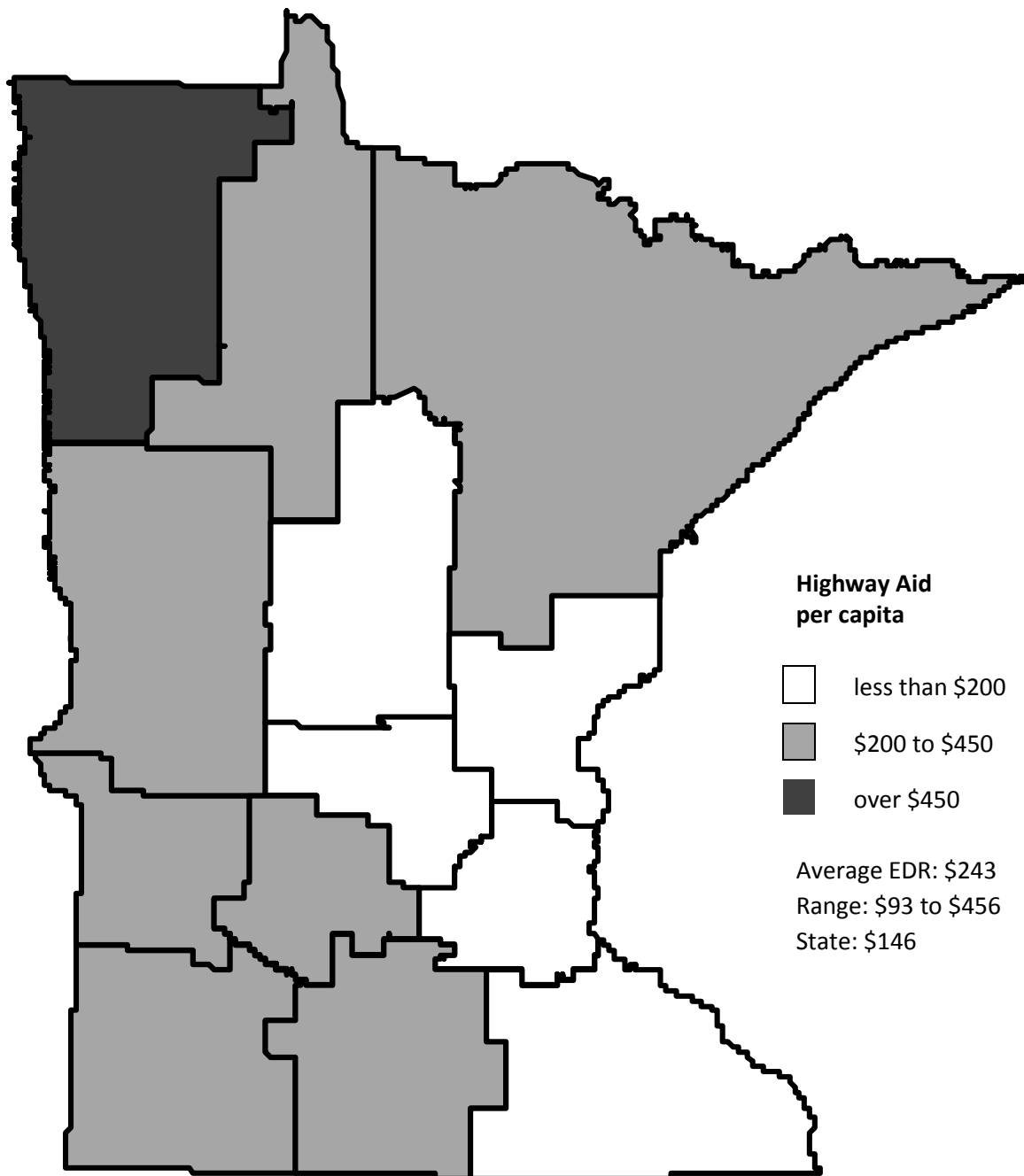
³ The Department of Transportation sets aside a portion of Town Bridge Account funding for flexible distribution as needed throughout the state. Amounts in this special Town Bridge Account set-aside are not always spent within the calendar year and are not included in this report.

⁴ The remaining 50 percent over the base amount is transferred to the greater Minnesota transit account.

Highway Aid per capita, 2015 by County



Highway Aid per capita, 2015 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.

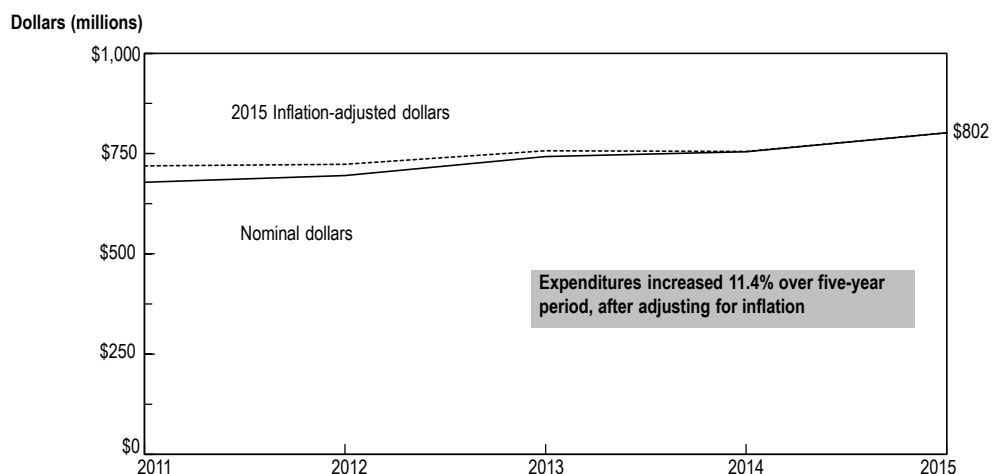
Highway Aid: Calendar Years 2011 to 2015

Nominal dollars, in thousands

	2011	2012	2013	2014	2015	5-Yr. Chg. Aid
State	\$678,963	\$695,772	\$742,397	\$755,094	\$801,688	18%
<u>Northern Regions</u>						
Northwest (1)	34,751	35,926	36,221	37,021	39,211	13
Headwaters (2)	19,655	20,239	20,693	20,900	21,808	11
Arrowhead (3)	67,500	67,240	79,553	87,281	77,304	15
West Central (4)	50,738	50,631	50,293	50,659	54,422	7
Five (5)	26,303	27,017	27,824	29,536	31,289	19
East Central (7E)	25,962	26,923	29,008	27,751	29,612	14
<u>Southern Regions</u>						
Six East (6E)	21,401	22,889	23,495	24,929	24,717	15
Upper MN Valley (6W)	17,066	18,132	18,459	18,482	18,725	10
Central MN (7W)	38,194	40,579	41,619	41,670	45,852	20
Southwest (8)	38,732	39,805	42,312	41,577	41,462	7
Nine (9)	48,645	47,581	49,129	49,500	53,039	9
Southeastern MN (10)	82,793	80,286	85,240	84,163	85,029	3
Total Nonmetro	\$471,740	\$477,249	\$503,844	\$513,469	\$522,470	11%
<u>Metro Region</u>						
Hennepin County	85,342	76,520	87,726	85,124	90,223	6
Ramsey County	33,034	36,020	35,987	40,155	53,491	62
Remaining Metro	88,846	105,983	114,840	116,347	135,504	53
Total Metro	\$207,223	\$218,523	\$238,553	\$241,625	\$279,218	35%

Note: The previous version of this report failed to show some highway spending enacted in disaster relief bills. The historical table has been revised to include an additional \$26 million in 2011, \$6 million in 2012, \$21 million in 2013, and \$34 million in 2014.

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.⁵ 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

2015 Local Government Aid: \$516.9 million

The 2015 certified LGA total was \$516.9 million.

LGA data was obtained from the Department of Revenue.

Recent Law Changes

LGA formula change in 2014

The 2013 Legislature corrected a drafting error that impacted the LGA losses to cities that were getting more aid than their “unmet need” under the formula, effective for 2014 aid. Without the fix, a city that should have its LGA gradually decreased to its “unmet need” amount would have experienced bigger aid decreases if the total LGA appropriation were increased.

⁵ 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.

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: 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.

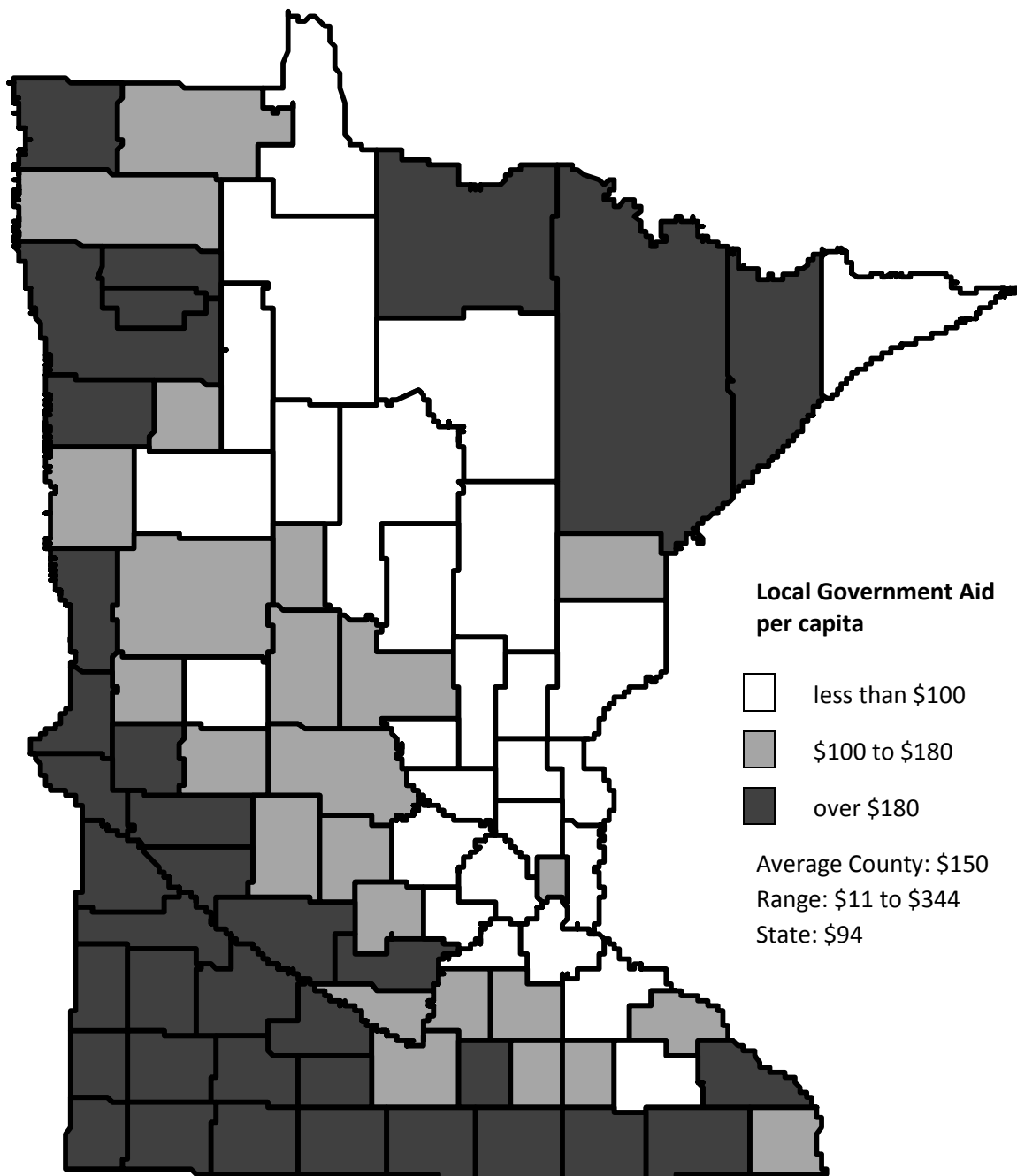
The program also distributed additional aid to cities with a population less than 5,000 based on population, and to cities with a population of 5,000 or more based on the ratio of jobs to population in the city.

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.

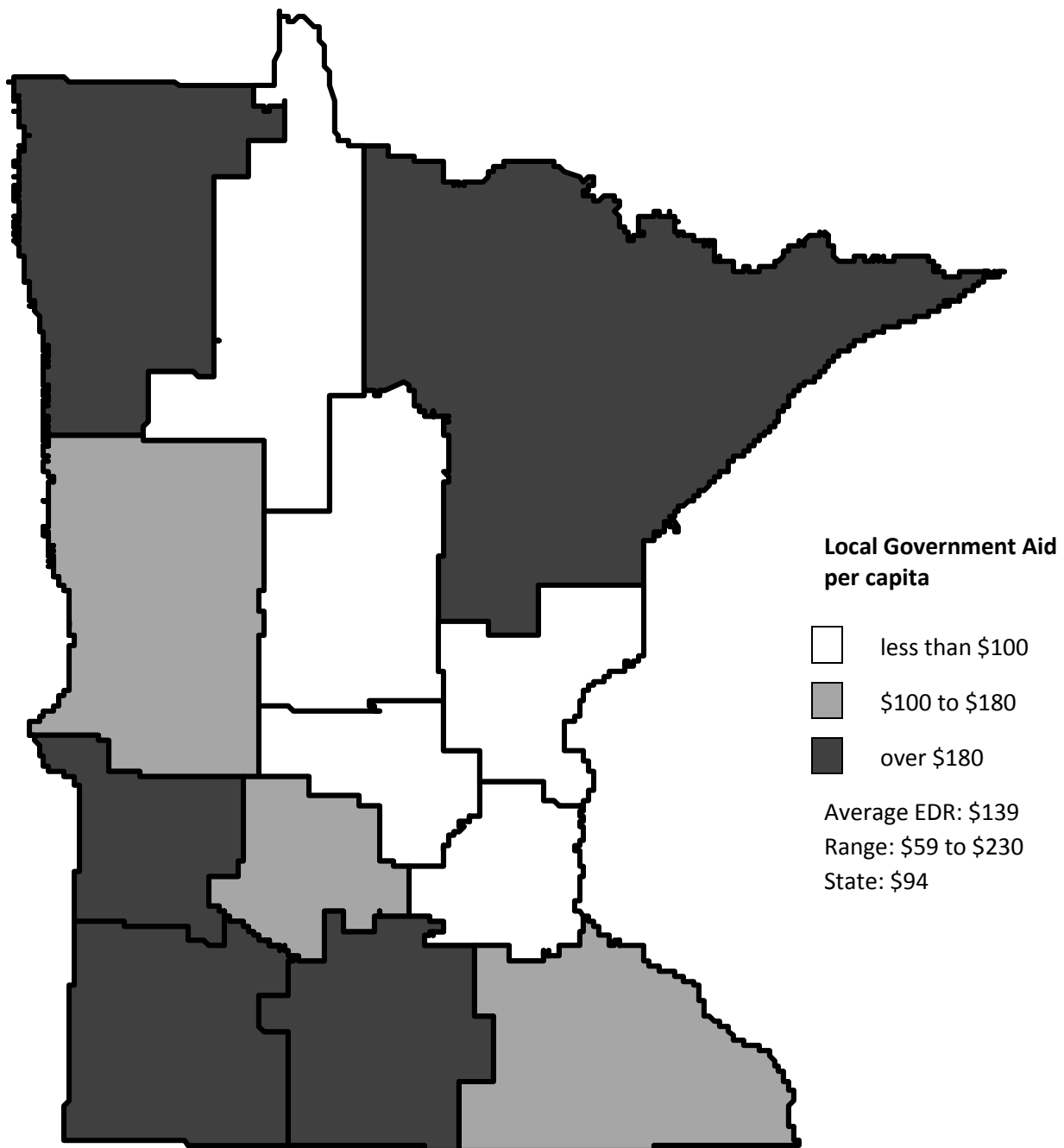
2010 to 2012 aid reductions

- 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, 2015 by County



Local Government Aid per capita, 2015 by Economic Development Region



The Past Five Years of Local Government Aid

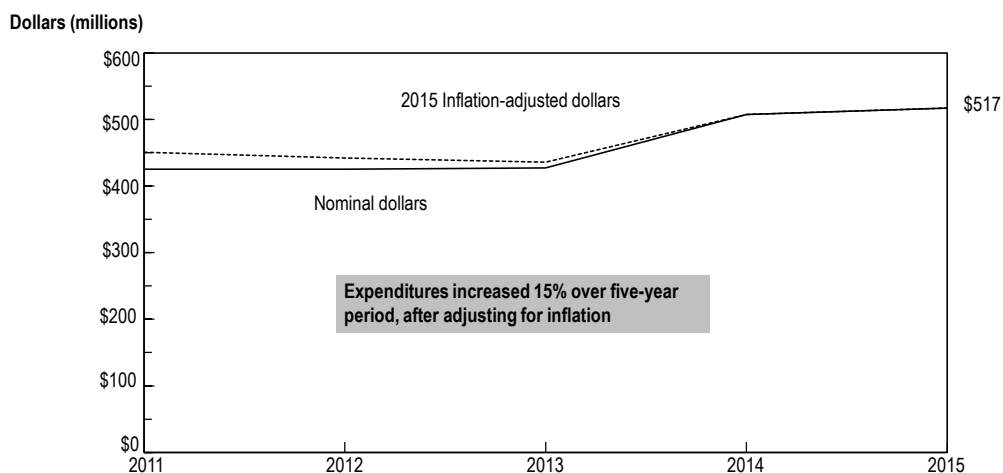
The table below shows the distribution of LGA in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of LGA for that same time period in nominal and constant (inflation-adjusted) dollars.

Local Government Aid: Calendar Years 2011 to 2015

Nominal dollars, in thousands

	2011	2012	2013	2014	2015	5-Yr. Chg. Aid
State	\$425,345	\$425,238	\$427,495	\$507,598	\$516,898	22%
<u>Northern Regions</u>						
Northwest (1)	15,189	15,189	15,190	16,967	17,141	13
Headwaters (2)	5,145	5,145	5,161	5,979	6,022	17
Arrowhead (3)	64,650	64,650	64,781	70,647	71,200	10
West Central (4)	25,531	25,531	25,606	27,998	28,265	11
Five (5)	12,927	12,927	13,016	15,065	15,288	18
East Central (7E)	6,762	6,762	7,189	10,001	10,375	53
<u>Southern Regions</u>						
Six East (6E)	15,207	15,207	15,244	17,456	17,736	17
Upper MN Valley (6W)	8,863	8,863	8,949	9,890	9,979	13
Central MN (7W)	20,791	20,791	21,368	27,381	28,179	36
Southwest (8)	21,341	21,341	21,341	24,186	24,450	15
Nine (9)	39,375	39,375	39,426	43,221	43,628	11
Southeastern MN (10)	56,586	56,479	56,640	66,481	67,442	19
Total Nonmetro	\$292,368	\$292,261	\$293,912	\$335,272	\$339,706	16%
<u>Metro Region</u>						
Hennepin County	69,635	69,635	69,635	87,917	90,107	29
Ramsey County	54,971	54,971	54,971	67,074	68,536	25
Remaining Metro	8,371	8,371	8,977	17,335	18,550	122
Total Metro	\$132,977	\$132,977	\$133,583	\$172,326	\$177,192	33%

Statewide Local Government Aid



Disparity Reduction Aid (DRA)

Program Description and Aid Amount and Reporting

2015 Disparity Reduction Aid: \$18.1 million

Disparity reduction aid is a state aid program that distributed \$18,078,644 to counties, towns, and school districts in 2015. 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: 2015

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$490	2.7%
	Headwaters (2)	248	1.4
	Arrowhead (3)	10,791	59.7
	West Central (4)	326	1.8
	Five (5)	362	2.0
	East Central (7E)	146	0.8
Southern Regions	Six East (6E)	359	2.0
	Upper MN Valley (6W)	562	3.1
	Central MN (7W)	161	0.9
	Southwest (8)	803	4.4
	Nine (9)	833	4.6
	Southeastern MN (10)	1,631	9.0
Total Nonmetro		\$16,712	92.4%
Metro Region	Hennepin County	740	4.1
	Ramsey County	595	3.3
	Remaining Metro	32	0.2
Total Metro		\$1,367	7.6%
State Total		\$18,079	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

2015 County Program Aid: \$210.0 million

The total amount of county program aid certified for taxes payable in 2015 was \$210.0 million. This total is after subtraction of \$485,000 to pay for court-ordered counsel⁶ 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.

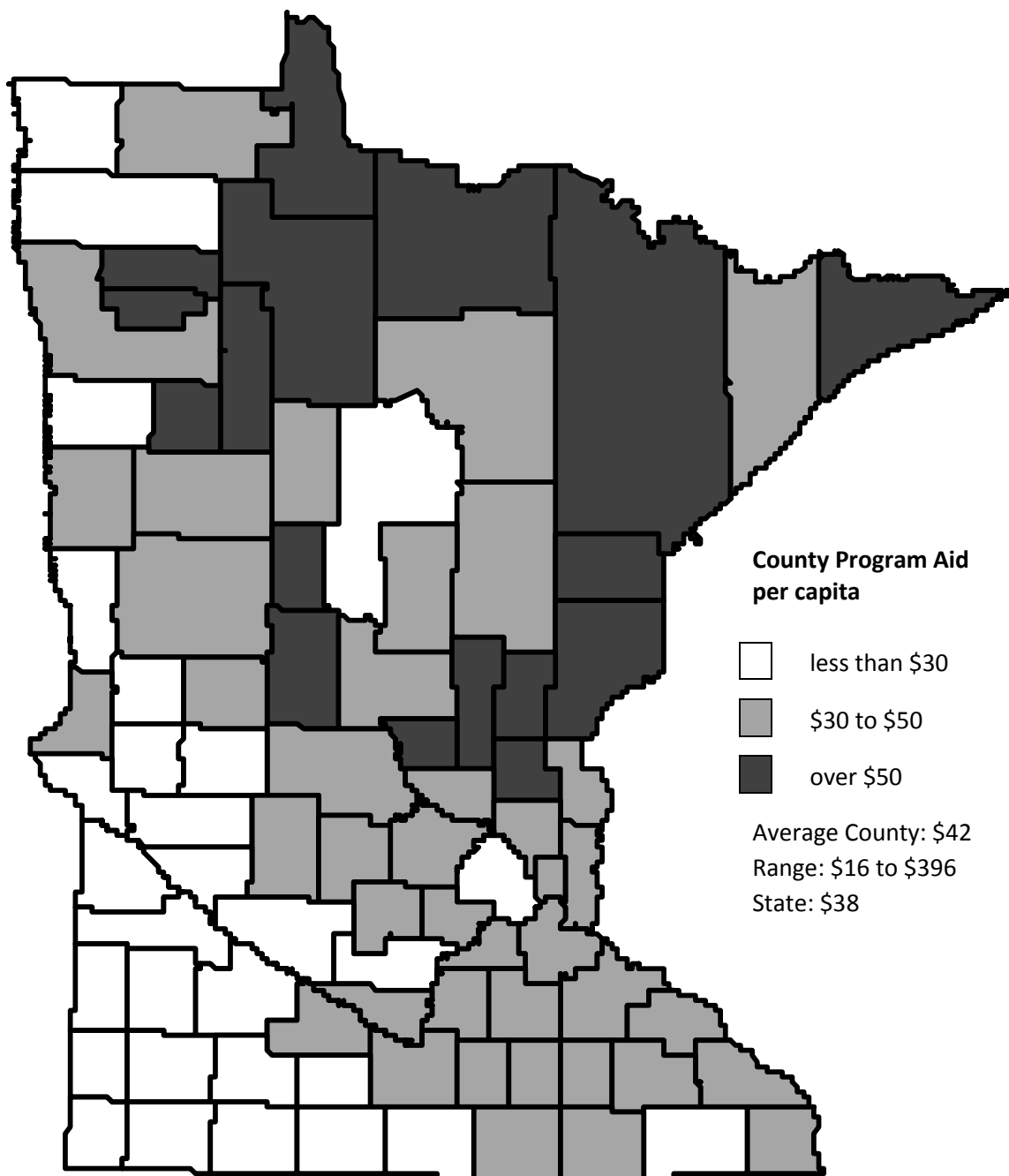
For 2011, the initial allocation was set at \$197.5 million. This was reduced by \$36.4 million to \$161.1 million in the 2011 special session tax law, which also set the 2012 aid amount at the lesser of the amount paid in 2010 or the amount certified in 2011.

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.

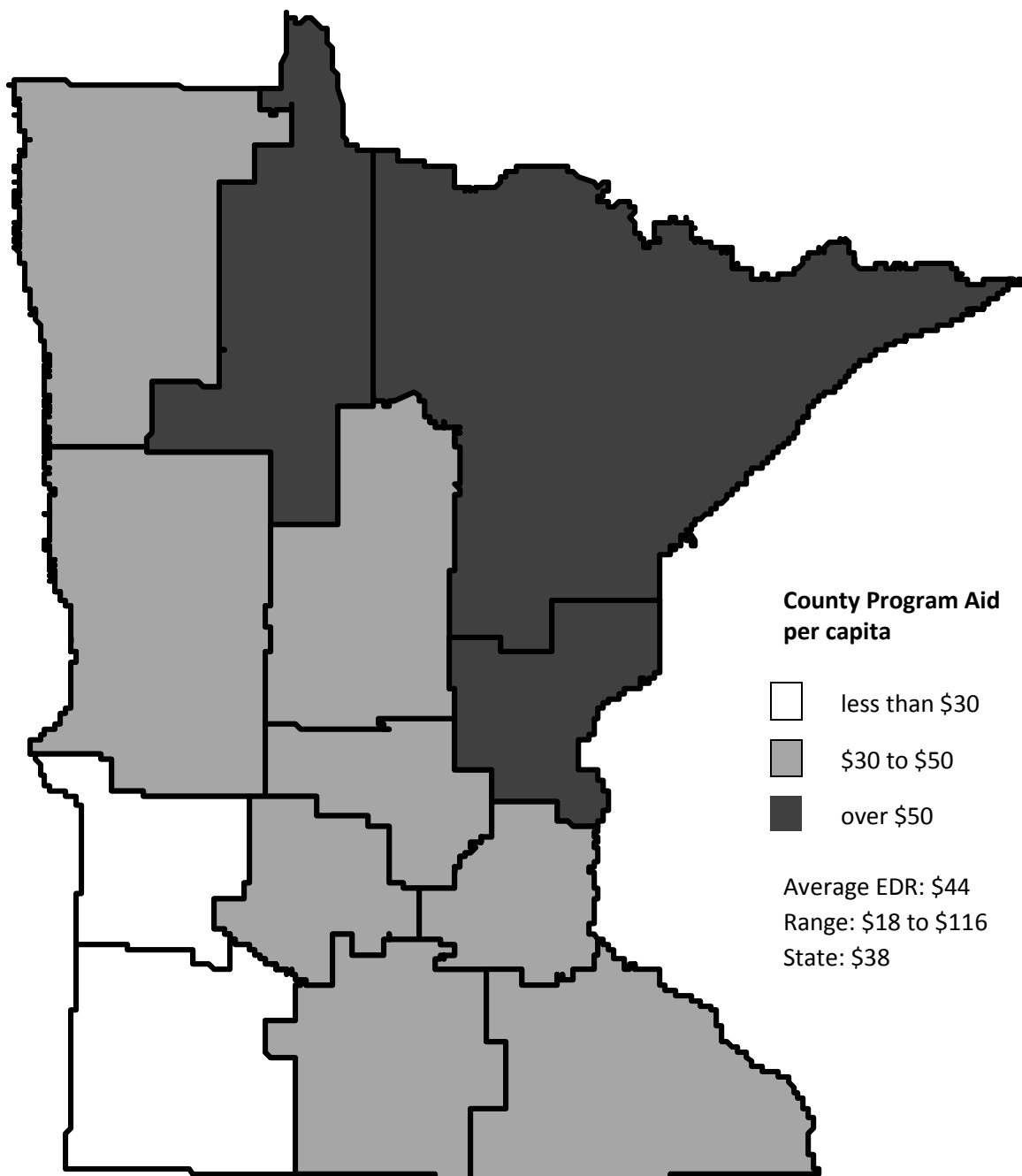
The 2015 appropriation included \$1.5 million in one-time supplemental aid to Mahanomen County.

⁶ \$500,000 was authorized for court-ordered counsel in 2015, which was offset by \$15,000 of the 2013 authorization that was unspent.

County Program Aid per capita, 2015 by County



County Program Aid per capita, 2015 by Economic Development Region



The Past Five Years of County Program Aid

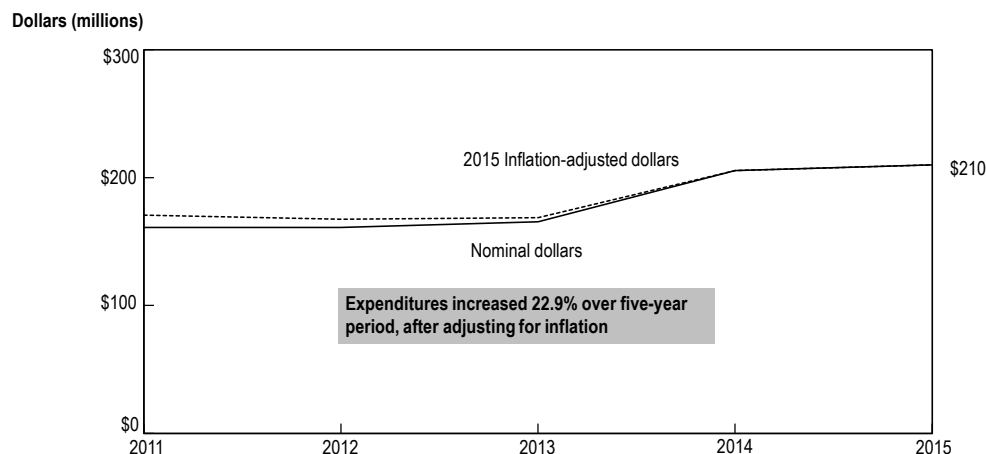
The table below shows the distribution of county program aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of county program aid for that same period in nominal and constant (inflation-adjusted) dollars.

County Program Aid: Payable Years 2011 to 2015

Nominal dollars, in thousands

	2011	2012	2013	2014	2015	5-Yr. Chg. Aid
State	\$161,106	\$161,106	\$165,570	\$205,497	\$209,969	30%
<u>Northern Regions</u>						
Northwest (1)	4,660	4,660	3,235	3,544	3,269	-30
Headwaters (2)	5,133	5,133	4,319	5,304	9,824	91
Arrowhead (3)	13,825	13,825	13,468	16,767	17,258	25
West Central (4)	7,481	7,481	7,546	8,901	8,453	13
Five (5)	4,287	4,287	5,258	6,611	6,680	56
East Central (7E)	6,300	6,300	6,867	8,703	9,035	43
<u>Southern Regions</u>						
Six East (6E)	4,076	4,076	3,917	4,793	4,584	12
Upper MN Valley (6W)	1,532	1,532	1,292	987	883	-42
Central MN (7W)	14,135	14,135	14,619	18,470	19,163	36
Southwest (8)	3,635	3,635	2,793	3,008	2,167	-40
Nine (9)	8,780	8,780	7,348	8,408	7,308	-17
Southeastern MN (10)	20,252	20,252	17,944	21,873	21,024	4
Total Nonmetro	\$94,097	\$94,097	\$88,605	\$107,369	\$109,647	17%
<u>Metro Region</u>						
Hennepin County	18,333	18,333	25,485	31,793	32,040	75
Ramsey County	12,440	12,440	12,937	16,416	16,933	36
Remaining Metro	36,235	36,235	38,543	49,919	51,349	42
Total Metro	\$67,009	\$67,009	\$76,965	\$98,128	\$100,322	50%

County Program Aid



Community Corrections Funding

Program Description

Although counties assume much of the cost of their community correctional services, the state provides significant direct funding and in-kind services. Counties choose to receive state 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; and
 - 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

2015 Community Corrections Funding: \$86.3 million

In 2015, state funding for community corrections was \$86,346,900.⁷ The table below lists the calendar year 2015 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%

⁷ 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,⁸ as reported by the Department of Public Safety.

The community corrections funding data was obtained from the DOC.

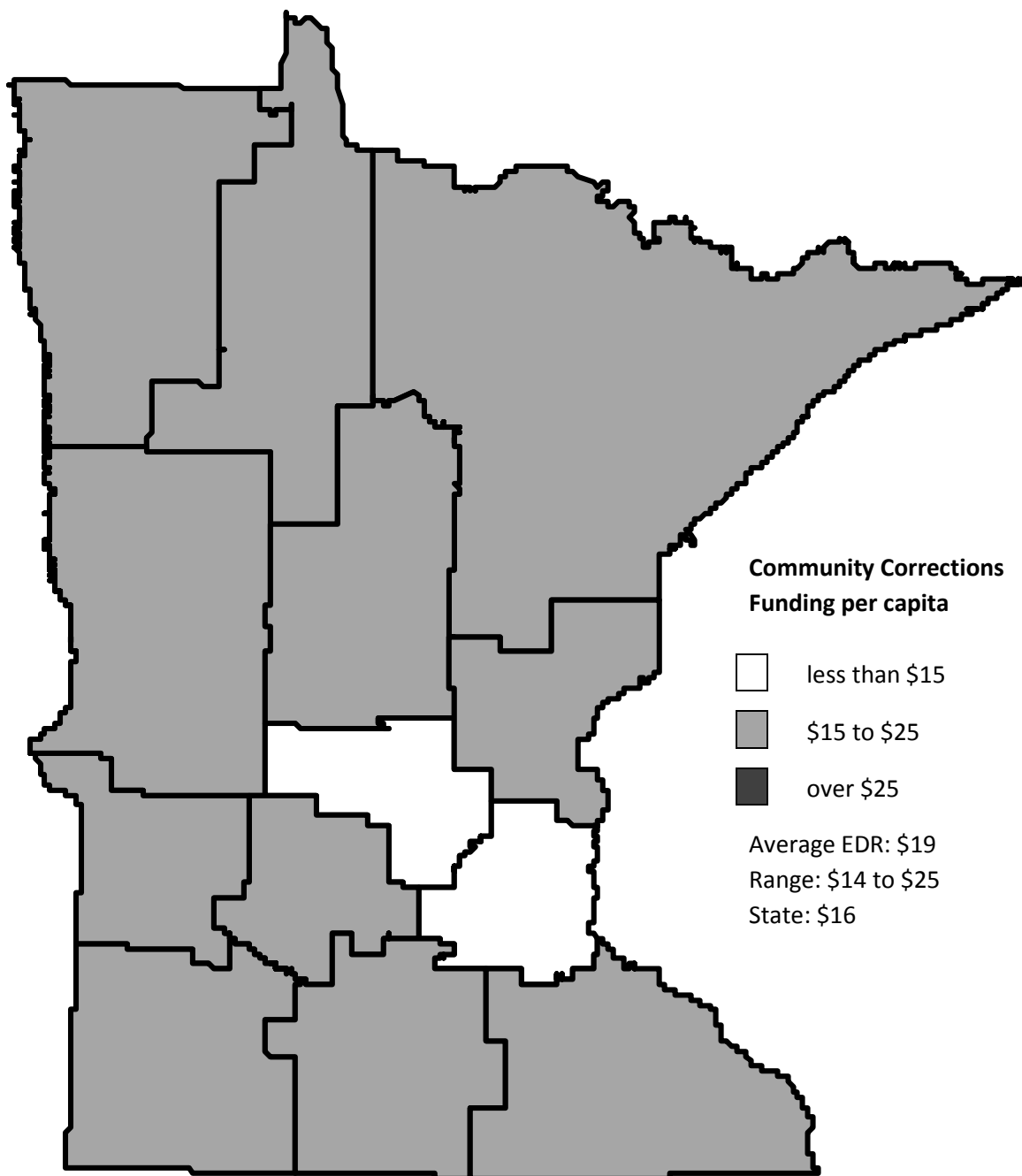
⁸ Part I crimes are the most serious crimes: murder and non-negligent homicide, rape, robbery, aggravated assault, burglary, motor vehicle theft, larceny, and arson.

Community Corrections Funding per capita

- less than \$15
- \$15 to \$25
- over \$25

Average County: \$19
Range: \$3 to \$56
State: \$16

Community Corrections Funding per capita, 2015 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.

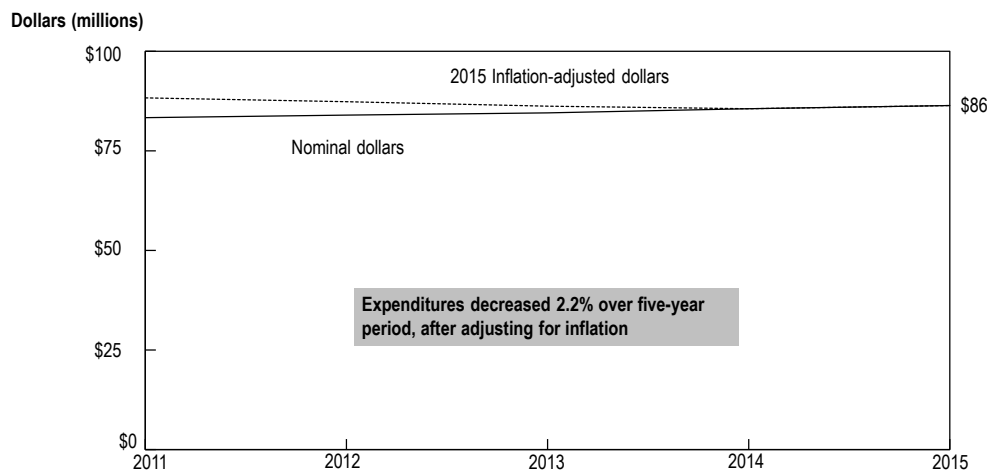
Community Corrections Funding: Calendar Years 2011 to 2015

Nominal dollars, in thousands

	2011	2012	2013	2014	2015	5-Yr. Chg. Aid
State	\$83,296	\$83,945	\$84,518	\$85,543	\$86,347	4%
<u>Northern Regions</u>						
Northwest (1)	1,764	1,822	1,839	1,857	1,912	8
Headwaters (2)	1,593	1,993	2,064	2,064	2,157	35
Arrowhead (3)	7,011	7,020	7,056	7,189	7,180	2
West Central (4)	3,745	3,880	3,931	3,931	4,047	8
Five (5)	2,814	2,768	2,788	2,818	2,854	1
East Central (7E)	3,310	3,522	3,614	3,614	3,690	11
<u>Southern Regions</u>						
Six East (6E)	2,016	2,042	2,126	2,119	2,096	4
Upper MN Valley (6W)	779	772	769	776	782	0
Central MN (7W)	5,444	5,520	5,612	5,653	5,734	5
Southwest (8)	2,210	2,158	2,222	2,221	2,345	6
Nine (9)	4,059	4,165	4,199	4,193	4,250	5
Southeastern MN (10)	7,331	7,428	7,411	7,433	7,605	4
Total Nonmetro	\$42,076	\$43,090	\$43,630	\$43,866	\$44,652	6%
<u>Metro Region</u>						
Hennepin County	17,594	17,388	17,388	17,690	17,690	1
Ramsey County	9,804	9,827	9,827	10,063	10,063	3
Remaining Metro	13,823	13,640	13,673	13,924	13,942	1
Total Metro	\$41,220	\$40,855	\$40,888	\$41,677	\$41,695	1%

Note: The previous version of this report mistakenly reported the 2015 community corrections funding data instead of 2014 data. The historical table in this section has been revised to show the correct amounts for 2014.

Community Corrections Funding



Homestead Credit Refund - Homeowners

Program Description

The homestead credit refund, formerly 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

2014 Homestead Credit Refund: \$373.3 million

Total homestead credit refunds for 2014 returns is \$373,266,978. These returns are based on 2014 income and property taxes payable in 2015, and filed beginning in 2015.

Homeowners ⁹	Number of Returns	Total Amount	Average Refund
Senior/Disabled	178,107	\$156,067,489	\$876
Under 65 Years	<u>262,733</u>	<u>217,199,489</u>	<u>827</u>
Total	440,840	\$373,266,978	\$847

Recent Law Changes

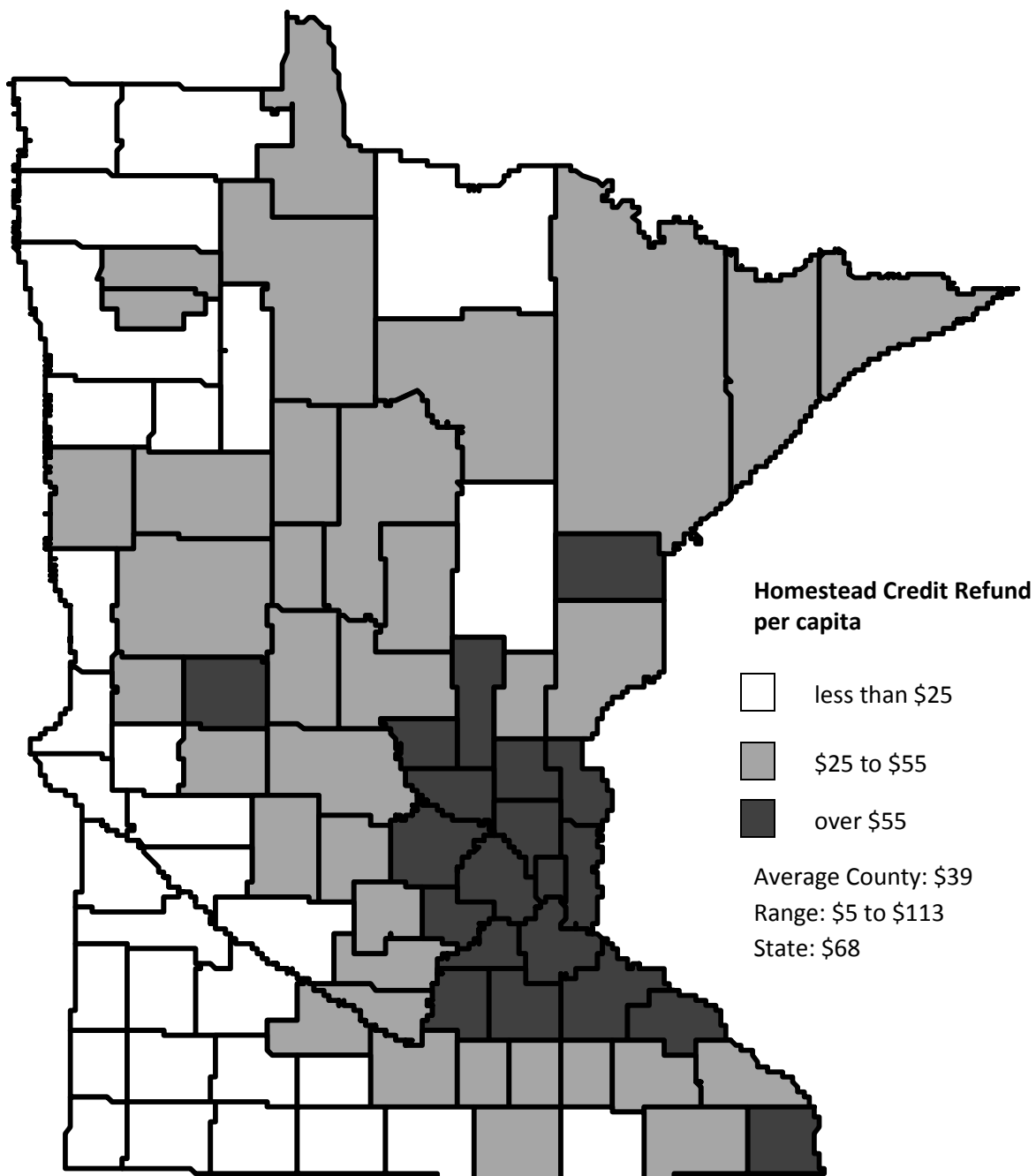
The 2011 Legislature expanded the homeowner program by increasing the maximum refund to \$2,460 for homeowners with household incomes less than \$37,280 and decreasing the copayment percentage for all claimants with incomes from \$10,880 to \$93,240.

The 2013 Legislature renamed the program 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.

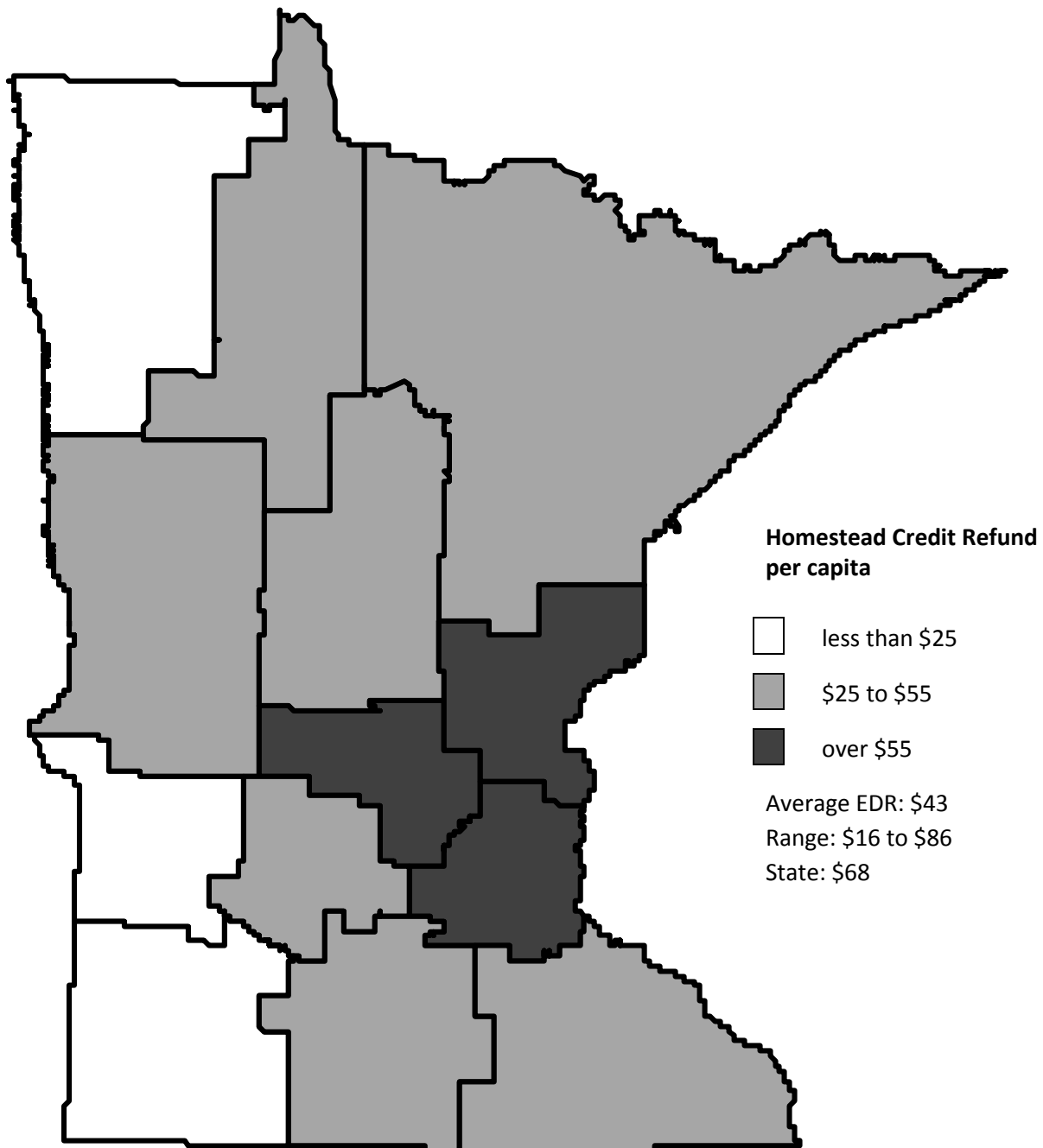
Property tax refund data are from the Department of Revenue. The department is unable to identify the county from which a claim is filed for less than 1 percent of 2014 claims. This report apportions these claims to counties based on each county’s share of total claims.

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

Homestead Credit Refund per capita, 2014 by County



Homestead Credit Refund per capita, 2014 by Economic Development Region



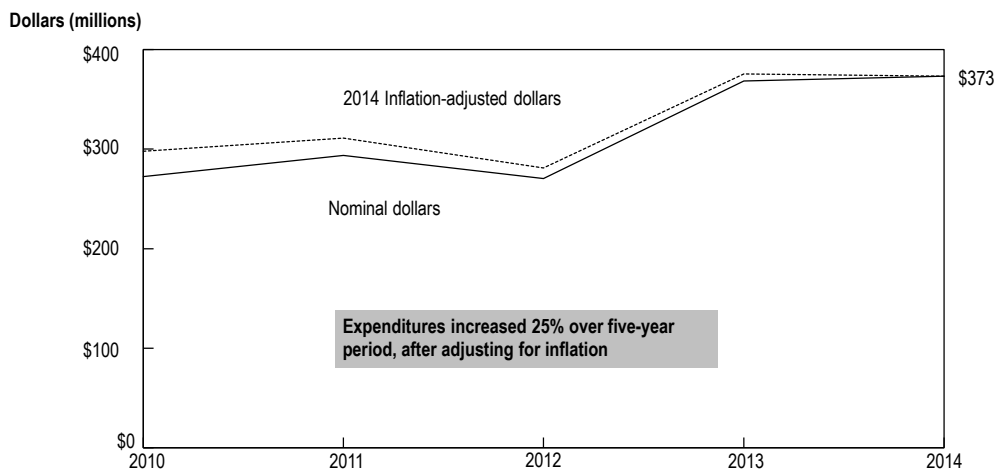
The Past Five Years of Homestead Credit Refund

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: 2010 to 2014

Nominal dollars, in thousands						
	2010	2011	2012	2013	2014	5-Yr. Chg. Aid
State	\$272,309	\$293,484	\$270,419	\$368,426	\$373,267	37%
<u>Northern Regions</u>						
Northwest (1)	1,498	1,634	1,553	2,014	1,777	19
Headwaters (2)	1,792	1,926	1,862	2,472	2,339	30
Arrowhead (3)	8,487	10,204	10,119	15,391	15,486	82
West Central (4)	5,883	6,842	6,675	9,011	8,561	46
Five (5)	5,330	5,784	5,560	7,050	7,143	34
East Central (7E)	8,515	9,400	8,757	11,840	12,961	52
<u>Southern Regions</u>						
Six East (6E)	4,706	5,009	4,326	5,112	4,764	1
Upper MN Valley (6W)	695	745	639	741	677	-3
Central MN (7W)	18,757	20,748	18,614	25,588	26,288	40
Southwest (8)	2,061	2,042	1,810	2,111	1,930	-6
Nine (9)	6,177	6,693	6,137	8,446	8,573	39
Southeastern MN (10)	16,657	18,962	17,425	23,348	23,545	41
Total Nonmetro	\$80,557	\$89,989	\$83,479	\$113,126	\$114,043	42%
<u>Metro Region</u>						
Hennepin County	94,936	99,522	90,473	120,763	118,102	24
Ramsey County	31,259	34,666	32,313	41,452	42,168	35
Remaining Metro	65,556	69,307	64,154	93,086	98,953	51
Total Metro	\$191,751	\$203,495	\$186,941	\$255,300	\$259,224	35%

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

2014 Filed 2015 Property Tax Refund for Renters: \$209.0 million

The total property tax refunds for 2014 returns filed in 2015 for renters is \$208,979,499. These returns are based on 2014 income and rent paid in 2014.

Renters	Number of Returns	Total Amount	Average Refund
Senior/Disabled	89,812	\$61,703,401	\$687
Under 65 Years	<u>245,867</u>	<u>147,276,098</u>	<u>599</u>
Total	335,679	\$208,979,499	\$623

Recent Law Changes

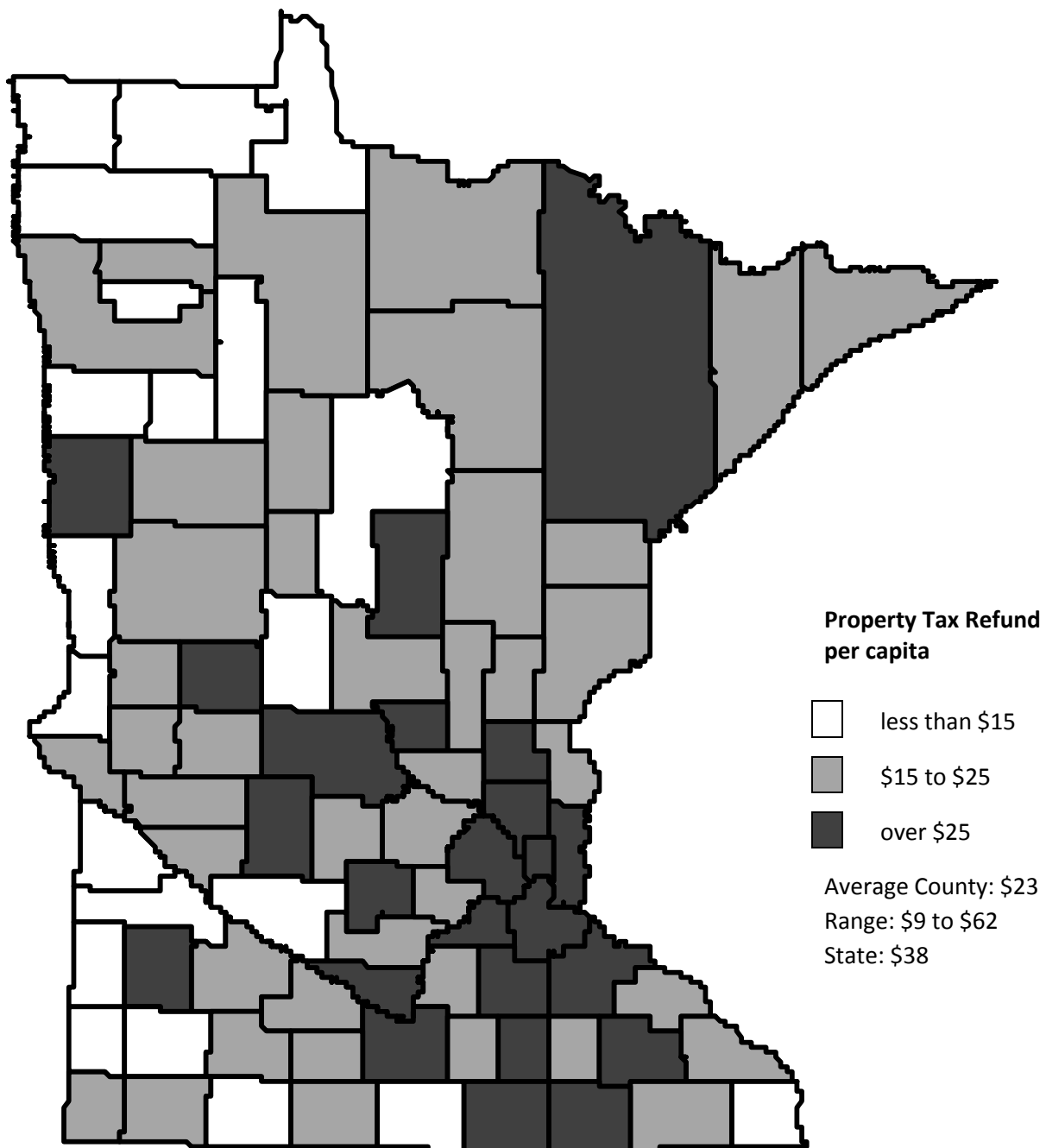
The 2010 Legislature reduced the percent of rent considered to represent property taxes from 19 percent to 15 percent, for refunds based on rent paid in 2009 only. This put into law the change made in Governor Pawlenty’s 2009 unallotment, which reduced the percentage from 19 to 15 for refunds based on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

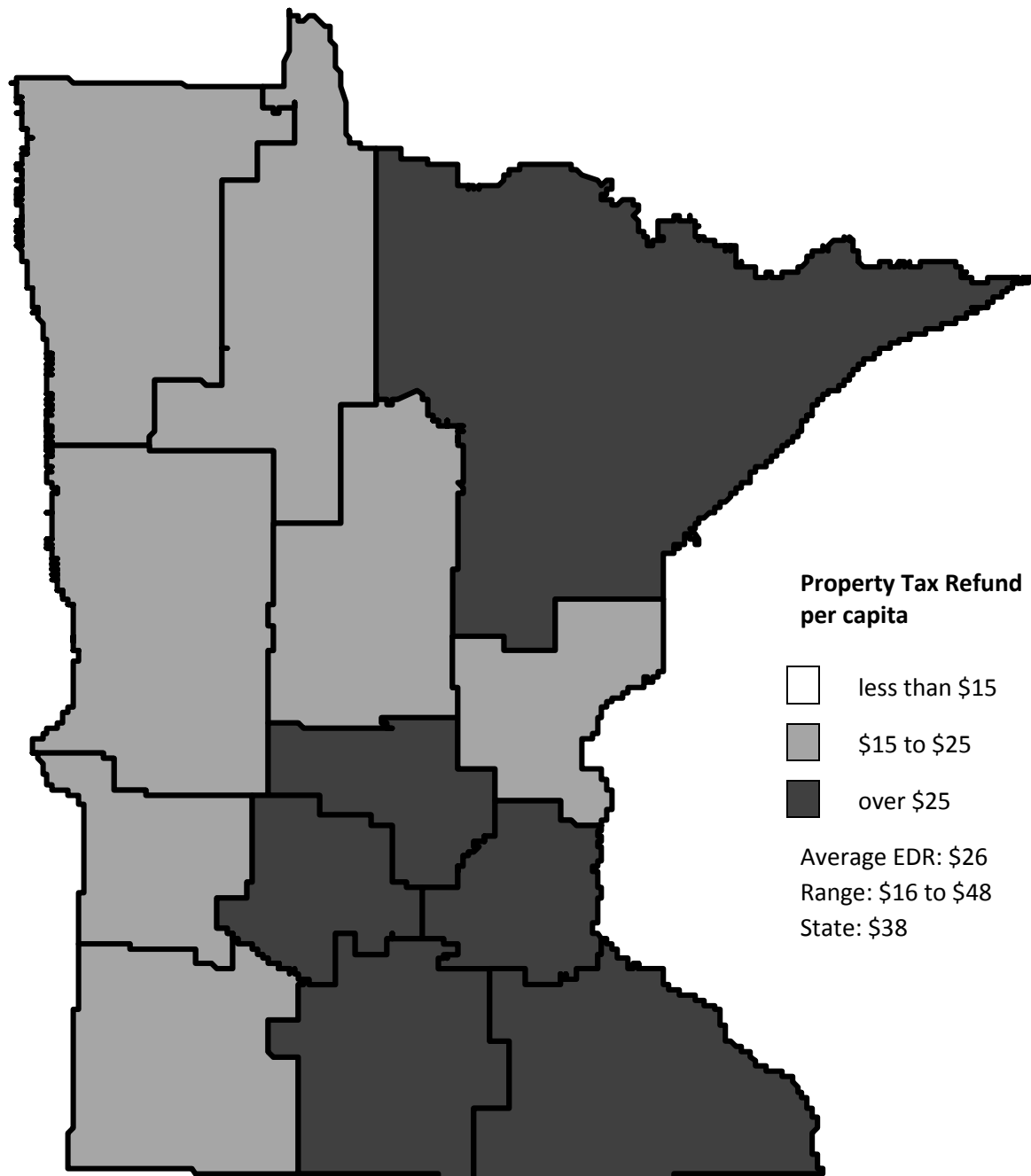
The 2013 Legislature expanded both the homeowner and renter property tax refunds. The legislature decreased the threshold percentages for renters to be no higher than those for homeowners and increased the maximum refund for renters to \$2,000.

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 1 percent of 2014 claims. This report apportions these claims to counties based on each county’s share of total claims.

Property Tax Refund for Renters per capita, 2014 (filed 2015) by County



Property Tax Refund for Renters per capita, 2014 (filed 2015) by Economic Development Region



The Past Five Years of Property Tax Refund for Renters

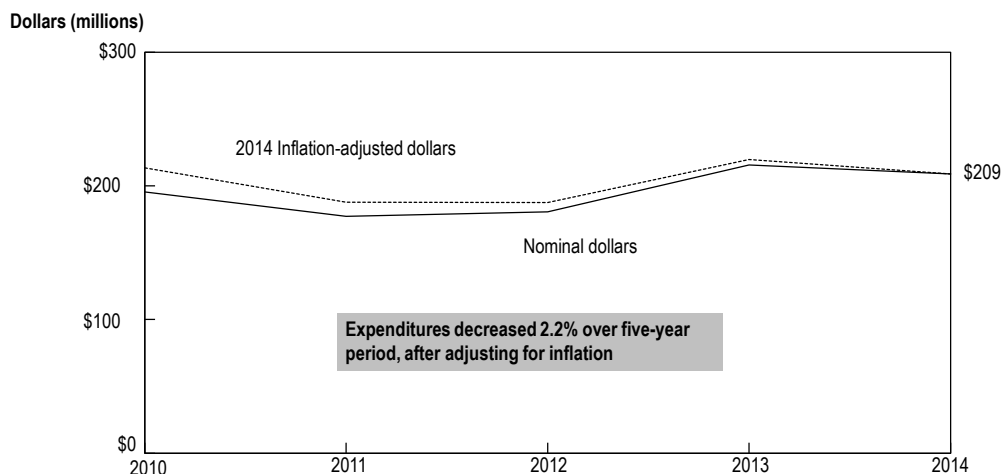
The table below shows the distribution of the property tax refund for renters in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the property tax refund for renters for that same time period in nominal and constant (inflation-adjusted)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

Property Tax Refund for Renters: 2010 (filed 2011) to 2014 (filed 2015)

Nominal dollars, in thousands

	2010	2011	2012	2013	2014	5-Yr. Chg. Aid
State	\$195,387	\$177,267	\$180,484	\$215,662	\$208,979	7%
<u>Northern Regions</u>						
Northwest (1)	1,541	1,337	1,288	1,486	1,394	-10
Headwaters (2)	1,727	1,588	1,603	1,805	1,711	-1
Arrowhead (3)	9,546	8,521	8,504	9,503	8,908	-7
West Central (4)	5,586	4,816	4,965	5,758	5,669	1
Five (5)	4,073	3,674	3,619	4,148	3,877	-5
East Central (7E)	3,773	3,456	3,503	3,899	3,717	-1
<u>Southern Regions</u>						
Six East (6E)	3,373	2,899	3,001	3,338	3,209	-5
Upper MN Valley	832	736	723	806	758	-9
Central MN (7W)	11,897	10,636	10,865	12,998	12,735	7
Southwest (8)	2,359	2,116	2,082	2,340	2,262	-4
Nine (9)	6,046	5,293	5,386	6,406	6,008	-1
Southeastern MN	13,961	12,506	12,661	14,999	14,486	4
Total Nonmetro	\$64,713	\$57,579	\$58,200	\$67,486	\$64,734	0%
<u>Metro Region</u>						
Hennepin County	62,056	57,043	57,860	70,153	68,200	10
Ramsey County	30,074	27,652	28,161	33,865	33,026	10
Remaining Metro	38,543	34,993	36,263	44,158	43,019	12
Total Metro	\$130,673	\$119,688	\$122,284	\$148,176	\$144,245	10%

Statewide Property Tax Refund for Renters



Additional Homestead Credit Refund (Targeting)

Program Description

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

Aid Amount and Reporting

2015 Targeting Refunds: \$3.9 million

For returns filed in 2015 (for property taxes payable in 2015), 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 47,529 returns filed in 2015 for a total amount of \$3,888,691. The average refund per return was \$82. (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.

Nineteen counties reported fewer than four claims for targeted refunds filed in 2014 by senior/disabled claimants or by nonsenior/nondisabled claimants (Chippewa, Clearwater, Cottonwood, Faribault, Kittson, Lake of the Woods, Lincoln, Mahnomen, Murray, Norman, Pennington, Pipestone, Red Lake, Redwood, Rock, Stevens, Swift, Traverse, and Wilkin). To protect taxpayer confidentiality, the Department of Revenue is unable to provide detailed counts for these counties. These refunds were included in the totals for “county undesignated.”

The total for which the county is undesignated represents 0.3 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.

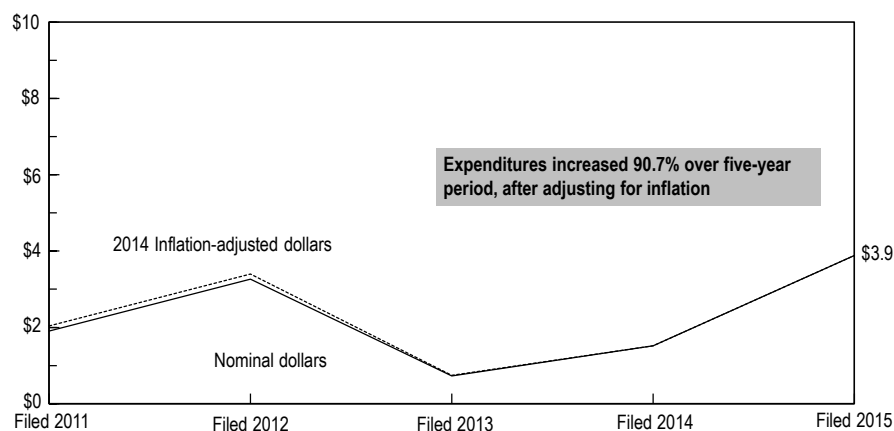
Targeting: Filed 2011 through Filed 2015

Nominal dollars, in thousands

	Filed 2011	Filed 2012	Filed 2013	Filed 2014	Filed 2015
State	\$1,902	\$3,266	\$729	\$1,523	\$3,889
<u>Northern Regions</u>					
Northwest (1)	4	129	12	10	4
Headwaters (2)	7	42	5	7	14
Arrowhead (3)	148	671	121	338	215
West Central (4)	152	380	32	39	48
Five (5)	51	236	32	36	110
East Central (7E)	24	88	24	113	330
<u>Southern Regions</u>					
Six East (6E)	25	48	8	14	26
Upper MN Valley	10	24	0	2	5
Central MN (7W)	72	324	30	52	151
Southwest (8)	35	58	8	7	5
Nine (9)	35	391	21	17	59
Southeastern MN (10)	106	297	42	75	165
Total Nonmetro	\$670	\$2,690	\$335	\$709	\$1,130
<u>Metro Region</u>					
Hennepin County	949	114	207	372	793
Ramsey County	121	311	108	169	863
Remaining Metro	162	152	78	273	1,102
Total Metro	\$1,231	\$576	\$394	\$814	\$2,758

Targeting Refunds

Dollars (millions)



Property Tax Data

Market Value Agricultural Credit

Program Description

The market value agricultural credit was established by the 2001 Legislature, enhanced in 2002, and again in 2014.

The credit is equal to 0.3 percent of the first \$115,000 of taxable market value of the property, and 0.1 percent of the market value over \$115,000, to a maximum credit of \$490 per agricultural homestead. The maximum credit is reached at a market value of \$260,000. The credit does not apply to the value of the house, garage, and surrounding one acre of the agricultural homestead.

Payable 2015 Aid Amount and Reporting: \$38.9 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 2015, the state paid the full amount of the credit to local governments, including in 2014 a supplemental amount paid directly to taxpayers after property tax statements had been sent out. In payable 2015, the amount of the credit was \$38.9 million.

Market Value Agricultural Credit: Payable 2015

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$2,644,273	6.7%
	Headwaters (2)	1,201,922	3.0
	Arrowhead (3)	1,113,639	2.8
	West Central (4)	4,264,254	10.7
	Five (5)	2,973,976	7.5
Southern Regions	East Central (7E)	2,377,711	6.0
	Six East (6E)	2,386,996	6.0
	Upper MN Valley (6W)	1,775,830	4.5
	Central MN (7W)	3,315,542	8.3
	Southwest (8)	3,926,391	9.9
	Nine (9)	4,346,803	10.9
Total Nonmetro	Southeastern MN (10)	6,539,649	16.5
		\$36,866,986	92.7%
Metro Region	Hennepin County	259,714	0.7
	Ramsey County	1,744	0.0
	Remaining Metro	1,770,746	4.5
Total Metro		\$2,032,204	5.1%
State Total		\$38,899,190	100.0%

Miscellaneous Property Tax Credits

Payable 2015 Miscellaneous Credits: \$27.9 million

The total of the miscellaneous property tax credits for 2015 is \$27.9 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	\$16,547,488
Disparity Reduction Credit	9,706,299
Power Line Credit	353,383
Agricultural Preserves Credit	1,049,612
County Conservation Credit	195,779
State Disaster Credit	16,850
Local Option Disaster Credit	0
Total	\$27,869,411

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 certain cities along Minnesota's western border. The credit applies to apartments, commercial-industrial, and public utility property only. The credit is the amount by which the net tax exceeds a specified percentage of the property's market value for affected properties.

Recent Changes

In 2014, the legislature expanded the disparity reduction credit program to include the city of Ortonville along the border with South Dakota beginning with taxes payable in 2015. Previously the program had only covered the cities of Breckenridge, Dilworth, East Grand Forks, and Moorhead along the North Dakota border. Also, beginning with taxes payable in 2015, the credit threshold was reduced from 1.9 percent of market value to 1.6 percent.

Miscellaneous Property Tax Credits: Payable 2015

		Amount	Percent of Total
Northern Regions	Northwest (1)	\$1,276,208	4.6%
	Headwaters (2)	13,235	0.0
	Arrowhead (3)	15,399,596	55.3
	West Central (4)	8,498,245	30.5
	Five (5)	1,163,399	4.2
	East Central (7E)	25,627	0.1
Southern Regions	Six East (6E)	19,836	0.1
	Upper MN Valley (6W)	0	0.0
	Central MN (7W)	109,251	0.4
	Southwest (8)	20,850	0.1
	Nine (9)	182,278	0.7
	Southeastern MN (10)	59,896	0.2
Total Nonmetro		\$26,768,421	96.0%
Metro Region	Hennepin County	219,795	0.8
	Ramsey County	0	0.0
	Remaining Metro	881,195	0.0
Total Metro		\$1,100,990	4.0%
State Total		\$27,869,411	100.0%

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

County	Taconite Credit
Aitkin	\$910,152
Cook	529,082
Crow Wing	1,162,249
Itasca	4,310,733
Koochiching	4,111
Lake	1,137,430
St. Louis	8,493,731
Total	\$16,547,488

Property Values, Levies, and Tax Rates

Statewide Property Value: Assessment Year 2014, Taxes Payable in 2015

Market Value:	\$592.8 billion
Market Value Exclusion:	\$28.3 billion
Taxable Market Value:	\$564.5 billion
Net Tax Capacity:	\$6.49 billion
Referendum Market Value:	\$450.3 billion

The total market value for taxes payable in 2015 is \$592.8 billion¹⁰; homestead market value exclusions of \$28.3 billion reduced this to \$564.5 billion of taxable market value. Class rates are applied to the taxable market value, resulting in total net tax capacity of \$6.49 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 2015 is \$450.3 billion. The table shows the distribution of the two tax bases.

	Net Tax Capacity	% of Total	Referendum Market Value	% of Total
State	\$6,486,089,318	100%	\$450,303,860,108	100%
<u>Northern Regions</u>				
Northwest (1)	129,233,826	2.0	4,306,085,231	1.0
Headwaters (2)	86,818,378	1.3	4,936,979,056	1.1
Arrowhead (3)	332,891,367	5.1	22,395,847,281	5.0
West Central (4)	336,996,586	5.2	15,230,287,007	3.4
Five (5)	223,535,972	3.4	11,566,511,102	2.6
East Central (7E)	121,883,246	1.9	9,567,330,014	2.1
<u>Southern Regions</u>				
Six East (6E)	170,612,448	2.6	7,159,001,000	1.6
Upper MN Valley	111,513,189	1.7	2,036,744,141	0.5
Central MN (7W)	374,838,776	5.8	29,102,728,395	6.5
Southwest (8)	290,220,490	4.5	5,959,054,545	1.3
Nine (9)	342,446,042	5.3	14,075,962,373	3.1
Southeastern MN	543,405,438	8.4	34,490,005,845	7.7
Total Nonmetro	\$3,064,395,758	47.2%	\$160,826,535,990	35.7%
<u>Metro Region</u>				
Hennepin County	1,619,182,777	25.0	132,559,939,098	29.4
Ramsey County	494,885,499	7.6	41,890,246,600	9.3
Remaining Metro	1,307,625,284	20.2	115,027,138,420	25.5
Total Metro	\$3,421,693,560	52.8%	\$289,477,324,118	64.3%

¹⁰ The state total excludes \$435 million of market value that is located in Job Opportunity Building Zones (JOBZ) and exempt from most property taxes.

Payable 2015 Net Property Tax Levy Before Credits: \$8.94 billion

The payable 2015 net property tax levy made by each type of taxing district is shown in the following table (excluding special assessments). The table includes \$7,199 million of local net tax capacity levy, \$892 million of referendum market value levy, and \$850 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 \$861 million, nearly all of the \$892 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 2015 Net Property Tax Levy (dollars in millions)	Percent
County	\$2,800	31.3%
City	2,036	
Town	238	
City/Town	2,275	25.4
School District	2,461	27.5
Special Taxing Districts	340	
Tax Increment Financing	219	
Power Line	0.6	
Miscellaneous Districts	560	6.3
State	850	9.5
Total, all districts	\$8,946	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. Note that the fiscal disparities levies attributed to taxing jurisdictions in the table above are \$4.8 million higher than the actual fiscal disparities levy (included in “Miscellaneous District Levy” in sections 2 to 4), because \$4.8 million was contributed to the metropolitan area fiscal disparities pool by the state of Minnesota. State payments to the pool are in effect from 2015 through 2018.

Payable 2015 Net Property Taxes Payable: \$8.88 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 \$8.88 billion, which is the total levy of \$8.95 billion minus property tax credits of \$67 million.

Payable 2015 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

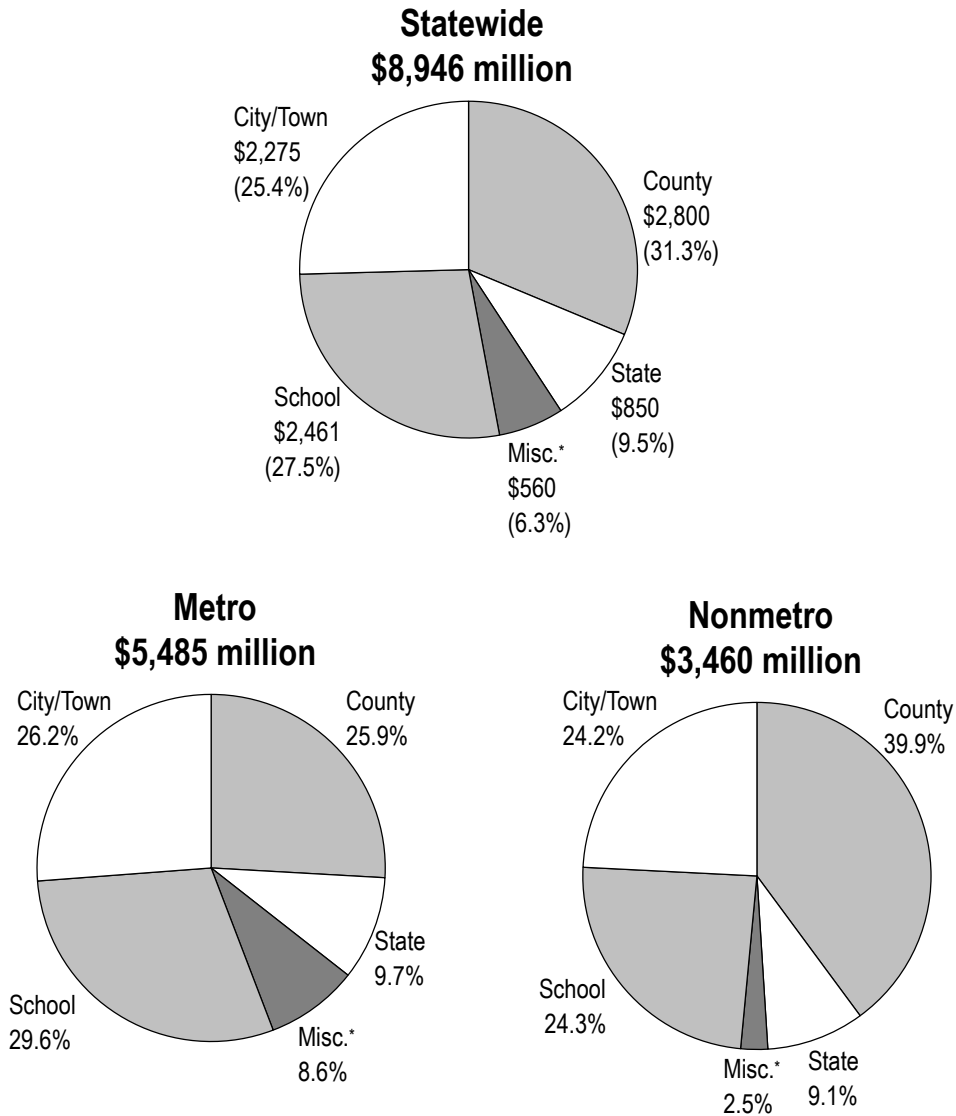
market value levy.

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 2015 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 2014 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 2014 ranged from 5.35 percent to 9.85 percent. In 2014, 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 \$2,006.

Tax Amount and Reporting

2014 Individual Income Tax: \$9.4 billion
\$8.8 billion from residents

The total amount of 2014 net individual income tax revenues (after refundable credits) is \$9,362 million. \$532.9 million came from returns filed by nonresident taxpayers and \$98 million from Minnesota resident returns for which the Department of Revenue was unable to identify the taxpayer's county of residence. The \$98 million from Minnesota resident returns is apportioned to counties based on each county's share of tax, but the \$532.9 million paid by nonresidents is not apportioned to counties. The net amount paid by Minnesota residents is \$8,829 million.

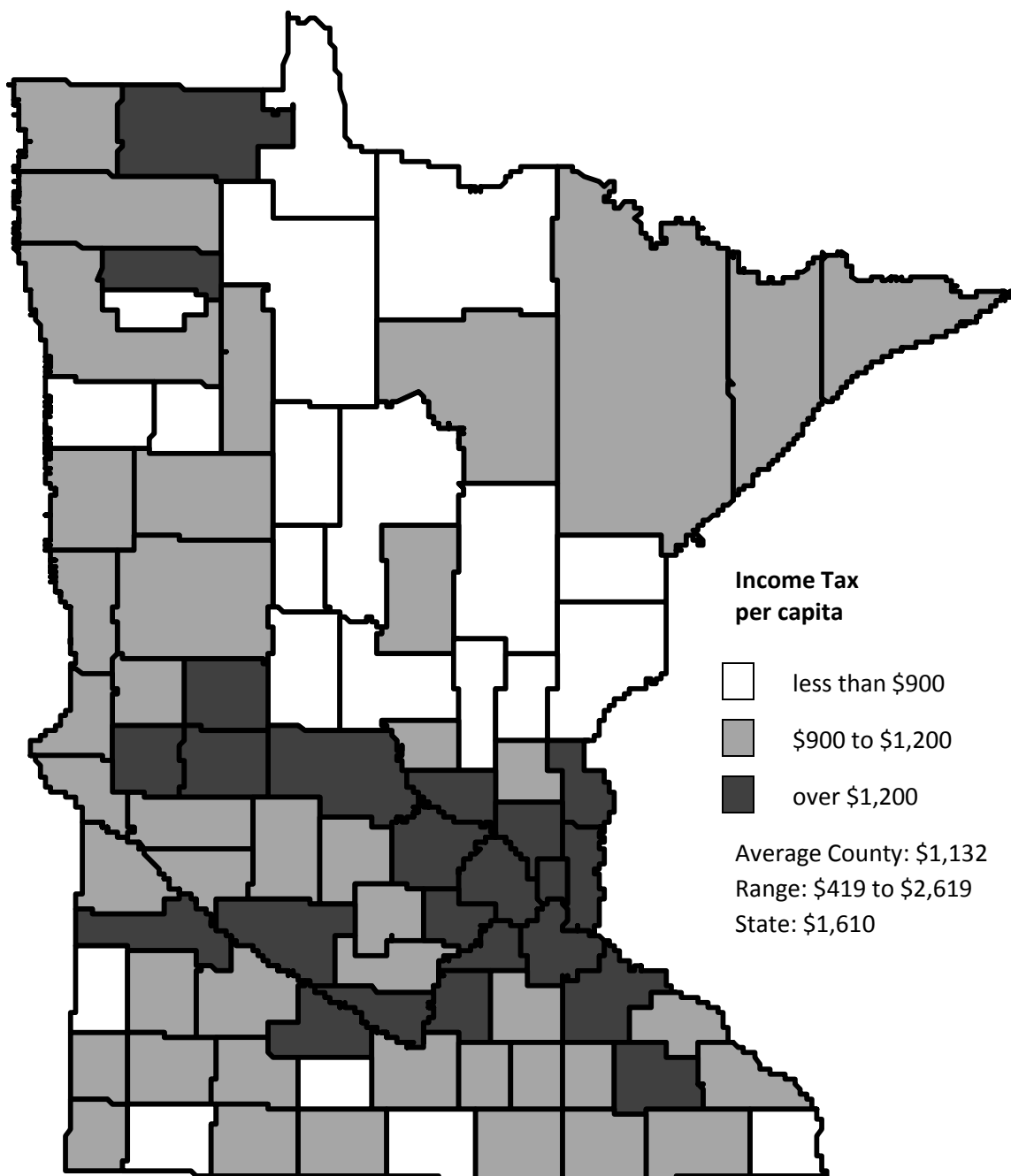
Individual income tax data was obtained from the Department of Revenue.

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.

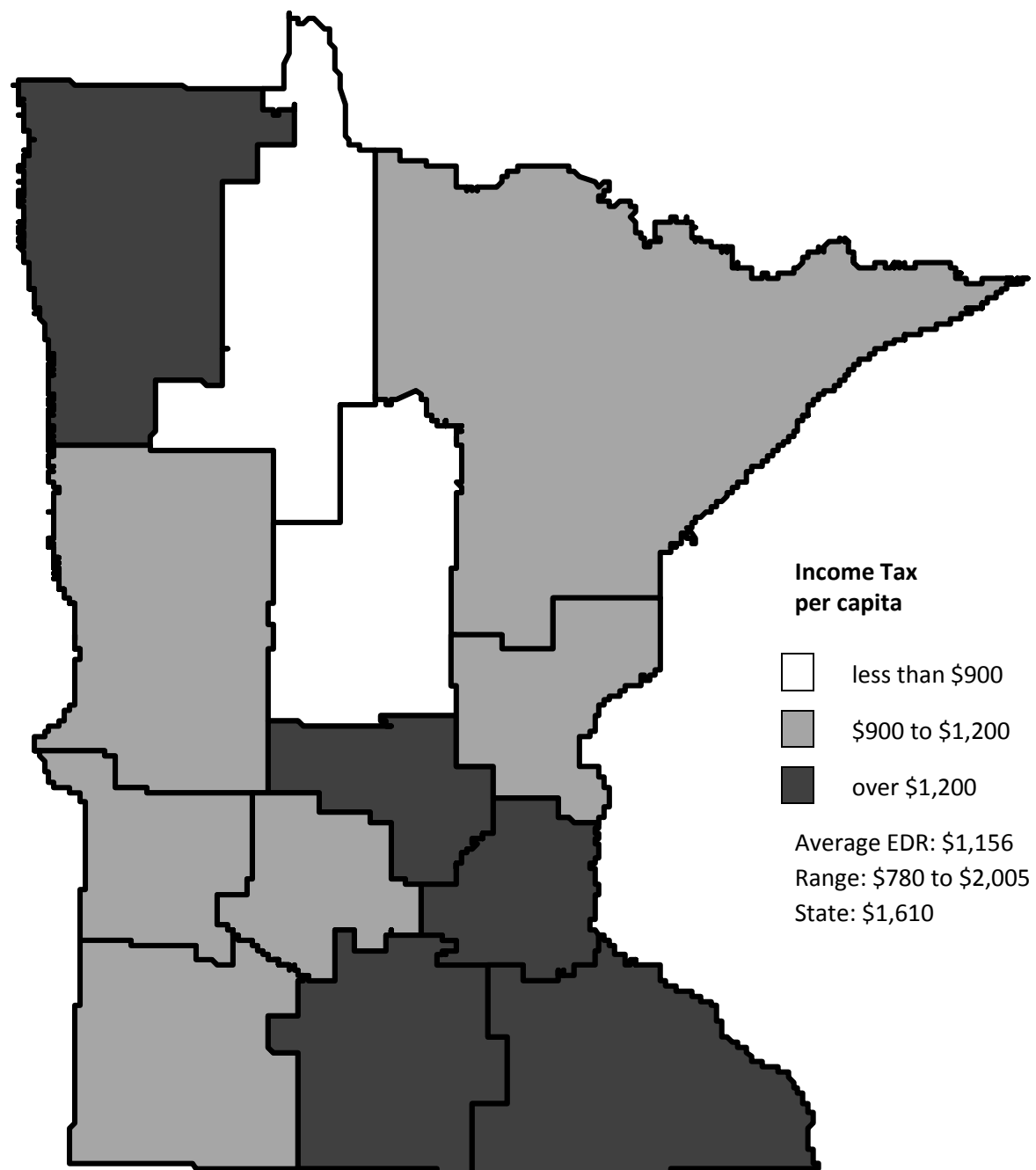
Effective in tax year 2013, Minnesota added a fourth rate of 9.85 percent. The new rate applies to taxable income in excess of \$250,000 for married joint filers, \$150,000 for single filers, and \$200,000 for head of household filers. The income brackets are adjusted annually for inflation.

Individual Income Tax per capita, 2014 by County*



*Minnesota residents only.

Individual Income Tax per capita, 2014 by Economic Development Region*



*Minnesota residents only.

The Past Five Years of Individual Income Tax

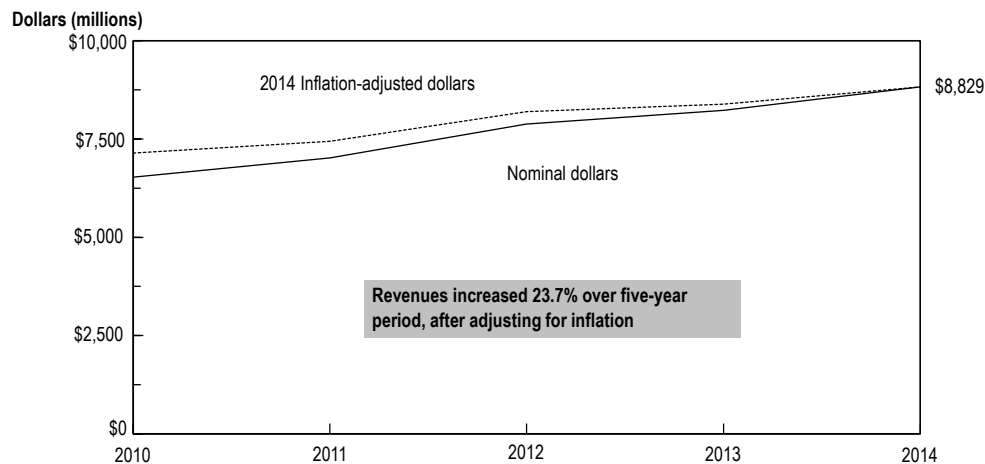
The table below shows the distribution of individual income tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of individual income tax for that same period in nominal and constant (inflation-adjusted) dollars.

Individual Income Tax, Residents Only: Tax Years 2010 to 2014

Nominal dollars, in thousands

	2010	2011	2012	2013	2014	5-Yr. Chg. Tax
State	\$6,530,689	\$7,018,451	\$7,882,613	\$8,225,332	\$8,829,064	35%
<u>Northern Regions</u>						
Northwest (1)	93,382	102,167	111,422	114,916	107,138	15
Headwaters (2)	47,907	52,873	61,882	62,447	66,055	38
Arrowhead (3)	255,344	275,837	301,580	312,194	329,331	29
West Central (4)	189,085	213,862	249,336	245,266	252,448	34
Five (5)	109,722	116,071	128,991	136,210	140,152	28
East Central (7E)	121,766	129,801	140,596	150,849	159,537	31
<u>Southern Regions</u>						
Six East (6E)	104,120	117,186	132,688	135,037	135,366	30
Upper MN Valley (6W)	41,333	50,232	54,779	53,207	47,944	16
Central MN (7W)	380,546	417,275	476,172	497,821	521,154	37
Southwest (8)	100,709	117,387	136,832	129,304	123,452	23
Nine (9)	200,843	224,030	251,841	251,363	278,209	39
Southeastern MN (10)	522,162	541,881	593,631	618,848	642,935	23
Total Nonmetro	\$2,166,919	\$2,358,602	\$2,639,750	\$2,707,464	\$2,803,722	29%
<u>Metro Region</u>						
Hennepin County	2,108,599	2,225,620	2,557,860	2,661,668	2,945,134	40
Ramsey County	565,115	611,488	676,927	715,301	746,529	32
Remaining Metro	1,690,057	1,822,741	2,008,076	2,140,899	2,333,679	38
Total Metro	\$4,363,770	\$4,659,849	\$5,242,863	\$5,517,869	\$6,025,342	38%

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, including most digital products, 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 2015 Sales/Use Tax: \$5.8 billion (gross)
\$5.6 billion (net after refunds)
\$4.6 billion from residents and
in-state sellers

A total of \$5,808.5 million in state sales/use taxes was collected during calendar year 2015. The net amount of sales/use tax after the reduction of capital equipment refunds of \$255.7 million¹¹ was \$5,552.8 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 \$5.6 billion in net sales taxes, about \$993 million was collected from returns filed by out-of-state vendors, resulting in \$4.6 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
2015	4,559,522	82.1	993,282	17.9	5,552,804

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 18 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 2015, 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, Carlton, Douglas, Fillmore, Hubbard, Lyon, Rice, St. Louis, Scott, Steele, Todd, 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.

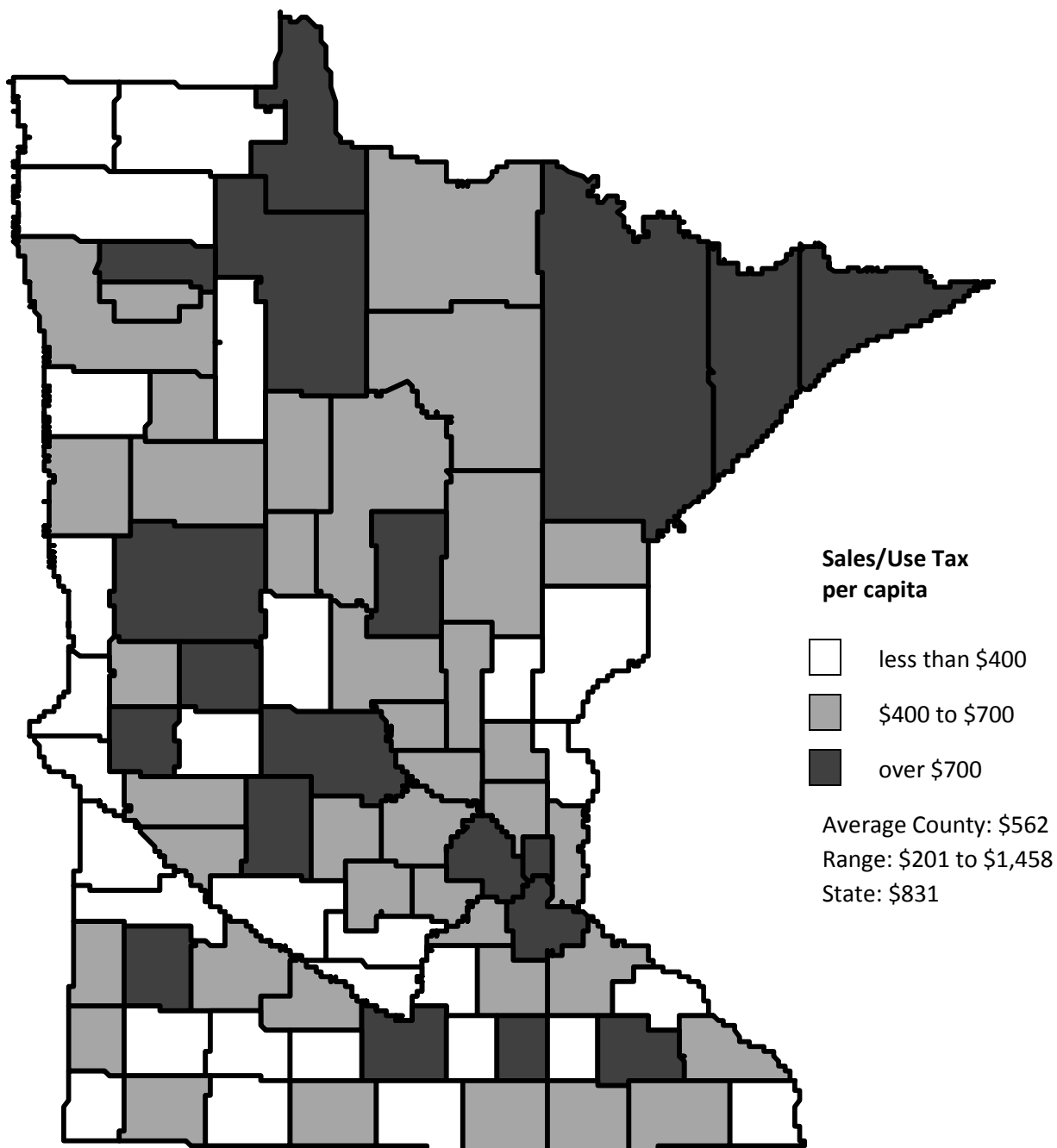
Recent Law Changes

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.

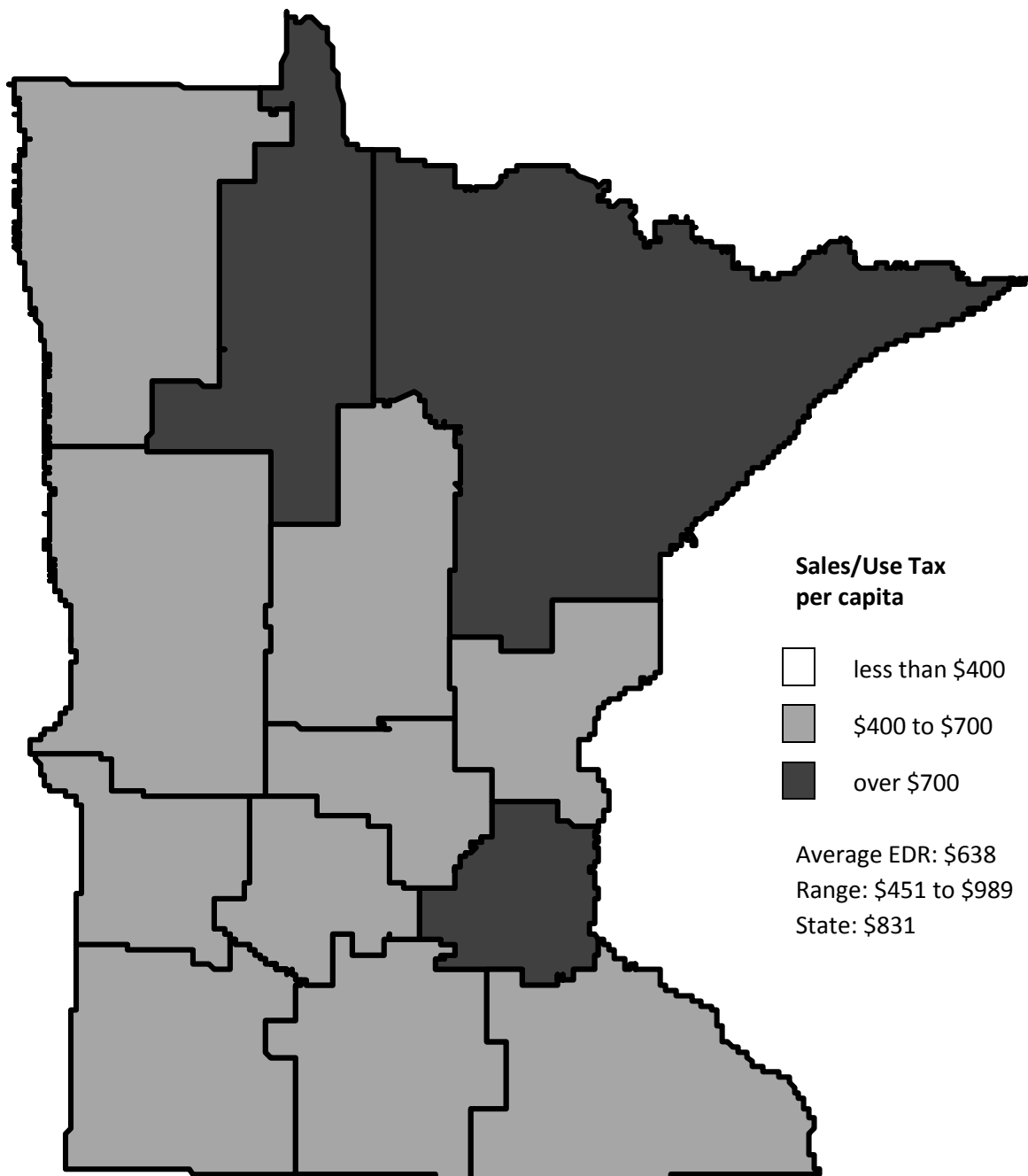
The legislature fairly often modifies the goods and services included in the sales tax base. Some of the most significant changes in recent years include the following:

- 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, 2015 by County



Sales/Use Tax per capita, 2015 by Economic Development Region



The Past Five Years of Sales/Use Tax

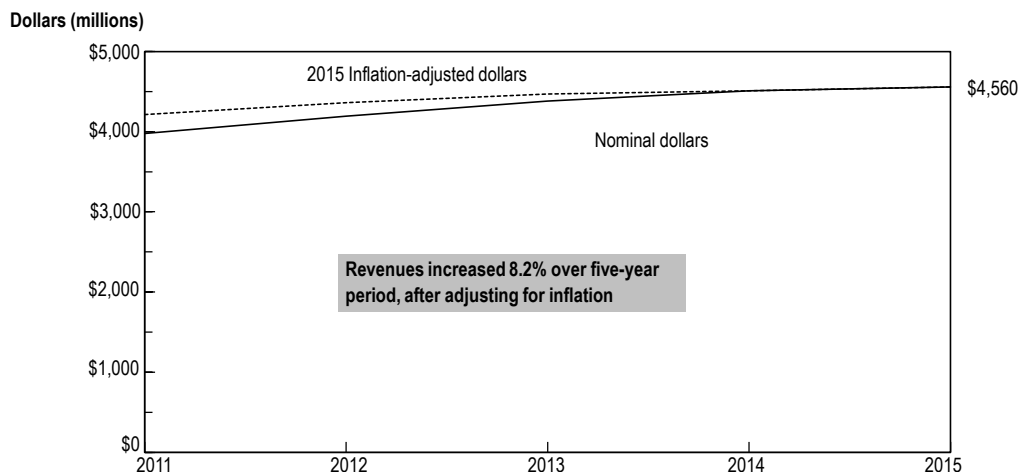
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in nominal and constant (inflation-adjusted) dollars.

Sales/Use Tax, Residents and In-State Sellers: Calendar Years 2011 to 2015

Nominal dollars, in thousands

	2011	2012	2013	2014	2015	5-Yr. Chg.
State	\$3,975,605	\$4,192,302	\$4,381,851	\$4,510,068	\$4,559,522	15%
<u>Northern Regions</u>						
Northwest (1)	37,344	40,376	41,188	40,565	39,594	6
Headwaters (2)	48,906	51,790	54,954	58,634	60,280	23
Arrowhead (3)	234,675	251,467	250,075	267,435	260,345	11
West Central (4)	135,705	145,029	149,159	152,028	151,786	12
Five (5)	94,576	101,085	104,737	108,083	112,722	19
East Central (7E)	59,309	62,030	65,321	69,327	73,732	24
<u>Southern Regions</u>						
Six East (6E)	69,557	75,359	72,934	74,855	74,111	7
Upper MN Valley (6W)	20,291	20,433	20,697	20,478	19,681	-3
Central MN (7W)	235,872	251,451	261,112	271,833	280,553	19
Southwest (8)	73,110	69,666	69,297	68,584	65,590	-10
Nine (9)	134,165	140,468	140,448	145,073	135,713	1
Southeastern MN (10)	281,645	297,877	307,801	313,327	314,049	12
Total Nonmetro	\$1,425,155	\$1,507,029	\$1,537,723	\$1,590,223	\$1,588,155	11%
<u>Metro Region</u>						
Hennepin County	1,369,147	1,436,127	1,519,920	1,578,540	1,603,185	17
Ramsey County	444,105	466,470	496,077	489,873	489,115	10
Remaining Metro	737,198	782,676	828,132	851,432	879,068	19
Total Metro	\$2,550,450	\$2,685,273	\$2,844,128	\$2,919,845	\$2,971,368	17%

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 matches the rate of the general state sales tax prior to the 2008 passage of the constitutional amendment that increased the general state 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 from the constitutional amendment did not apply to the motor vehicle sales tax. Since motor vehicle leases are subject to the general sales tax, the rate 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 2015, the first \$32 million under the general sales tax collected 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 2015 Motor Vehicle Sales Tax: \$790.9 million

The total 2015 motor vehicle sales tax is \$790.9 million. In 2015, the motor vehicle sales tax was \$706.5 million, and the general sales tax on motor vehicle leases was \$84.4 million. The Department of Public Safety collects the motor vehicle sales tax. Due to the method of collection, the amount of actual tax liability from each county is not available. The state total is allocated to counties based on two equally weighted factors:

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

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

¹⁴ The data for 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.

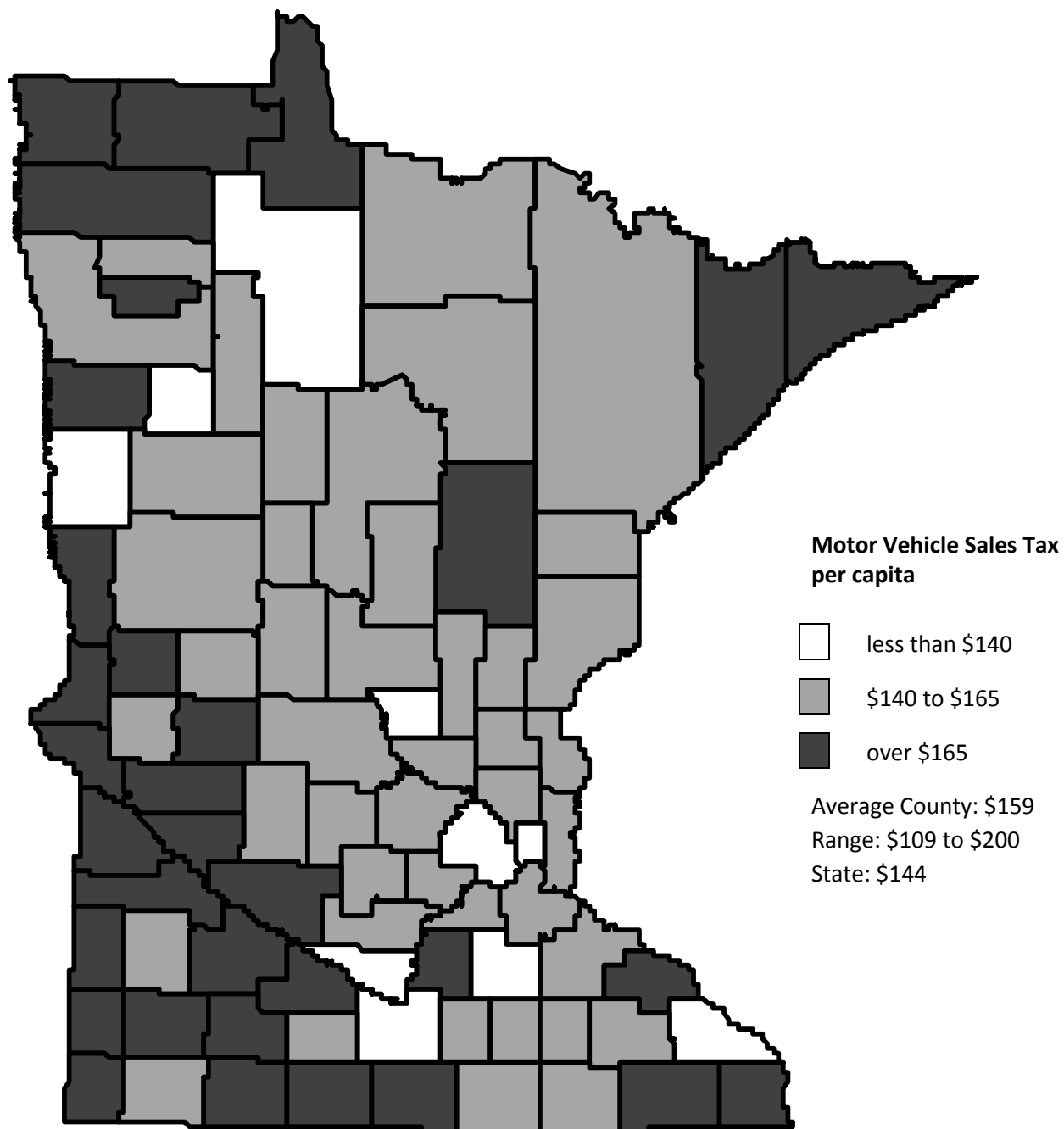
2009 Laws:

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.

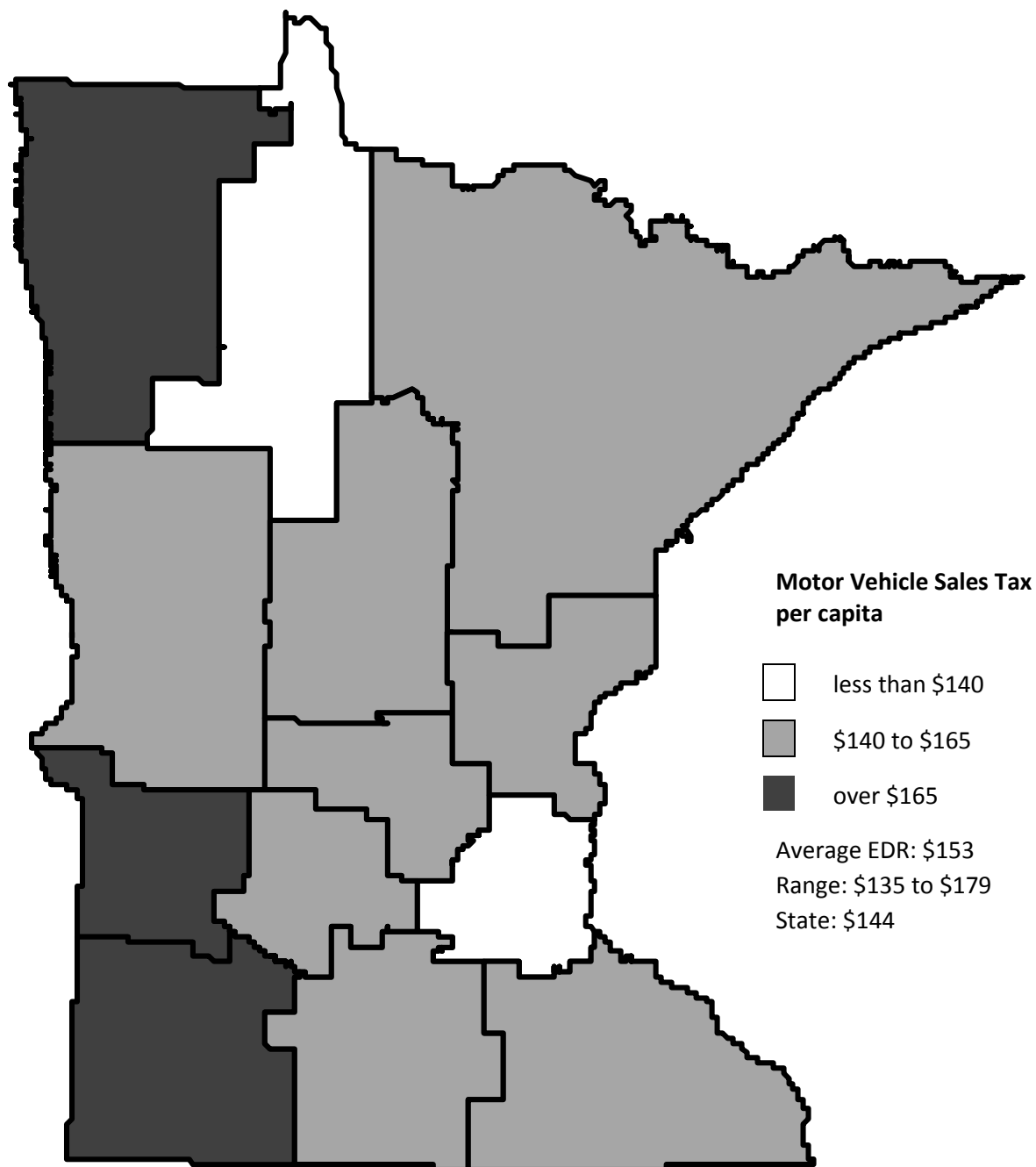
2013-2014 Laws:

A budget and subsequent adjustment in 2013 and 2014 yielded a one-year cap on revenue allocated to counties from the general sales tax on motor vehicle leases.

Motor Vehicle Sales Tax per capita, 2015 by County



Motor Vehicle Sales Tax per capita, 2015 by Economic Development Region



The Past Five Years of the Motor Vehicle Sales Tax

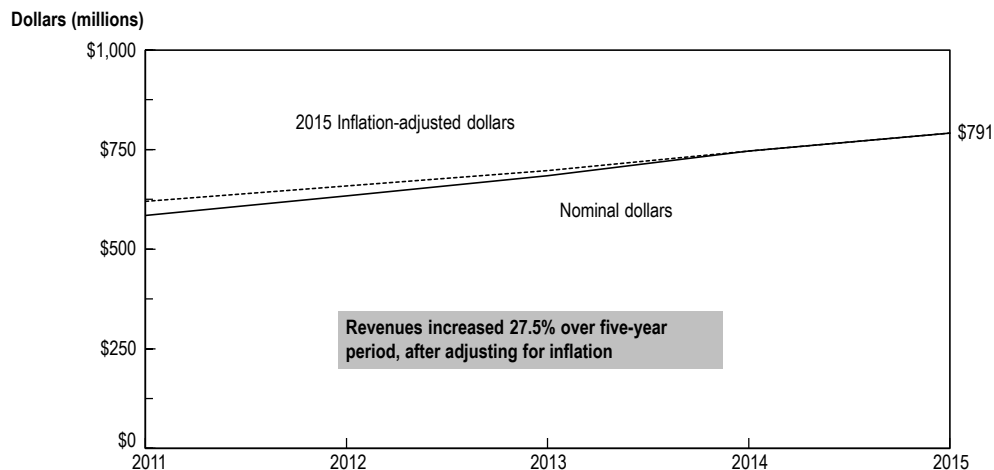
The table below shows the distribution of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle sales tax for that same time period in nominal and constant (inflation-adjusted) dollars.

Motor Vehicle Sales Tax: Calendar Years 2011 to 2015

Nominal dollars, in thousands

	2011	2012	2013	2014	2015	5-Yr. Chg. Tax
State	\$584,945	\$633,692	\$684,153	\$746,370	\$790,904	35%
<u>Northern Regions</u>						
Northwest (1)	10,812	11,797	12,735	13,719	14,414	33
Headwaters (2)	8,475	9,156	9,881	10,728	11,451	35
Arrowhead (3)	36,136	38,965	41,718	45,328	47,480	31
West Central (4)	25,626	27,777	29,980	32,515	34,397	34
Five (5)	18,840	20,244	21,729	23,687	25,170	34
East Central (7E)	18,527	19,922	21,417	23,422	24,815	34
<u>Southern Regions</u>						
Six East (6E)	13,967	15,123	16,315	17,685	18,661	34
Upper MN Valley (6W)	5,997	6,529	6,967	7,417	7,773	30
Central MN (7W)	44,329	48,199	52,556	57,598	61,327	38
Southwest (8)	14,942	16,167	17,437	18,735	19,609	31
Nine (9)	26,667	28,784	30,702	33,183	35,014	31
Southeastern MN (10)	54,974	59,363	63,853	69,051	73,002	33
Total Nonmetro	\$279,292	\$302,027	\$325,290	\$353,068	\$373,114	34%
<u>Metro Region</u>						
Hennepin County	122,672	133,307	144,311	158,434	168,276	37
Ramsey County	49,181	52,760	56,849	62,175	66,502	35
Remaining Metro	133,800	145,599	157,704	172,693	183,012	37
Total Metro	\$305,653	\$331,666	\$358,864	\$393,301	\$417,790	37%

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 age and 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 2015 Motor Vehicle Registration Tax: \$704.5 million

The total motor vehicle registration tax for calendar year 2015 was \$704.5 million. The tax is collected by the Department of Public Safety. The amount of actual tax liability from each county is not available. The statewide total was allocated to counties based on Department of Public Safety estimates of the amount actually remitted from each county. Revenue from this tax is deposited in the Highway User Tax Distribution Fund.

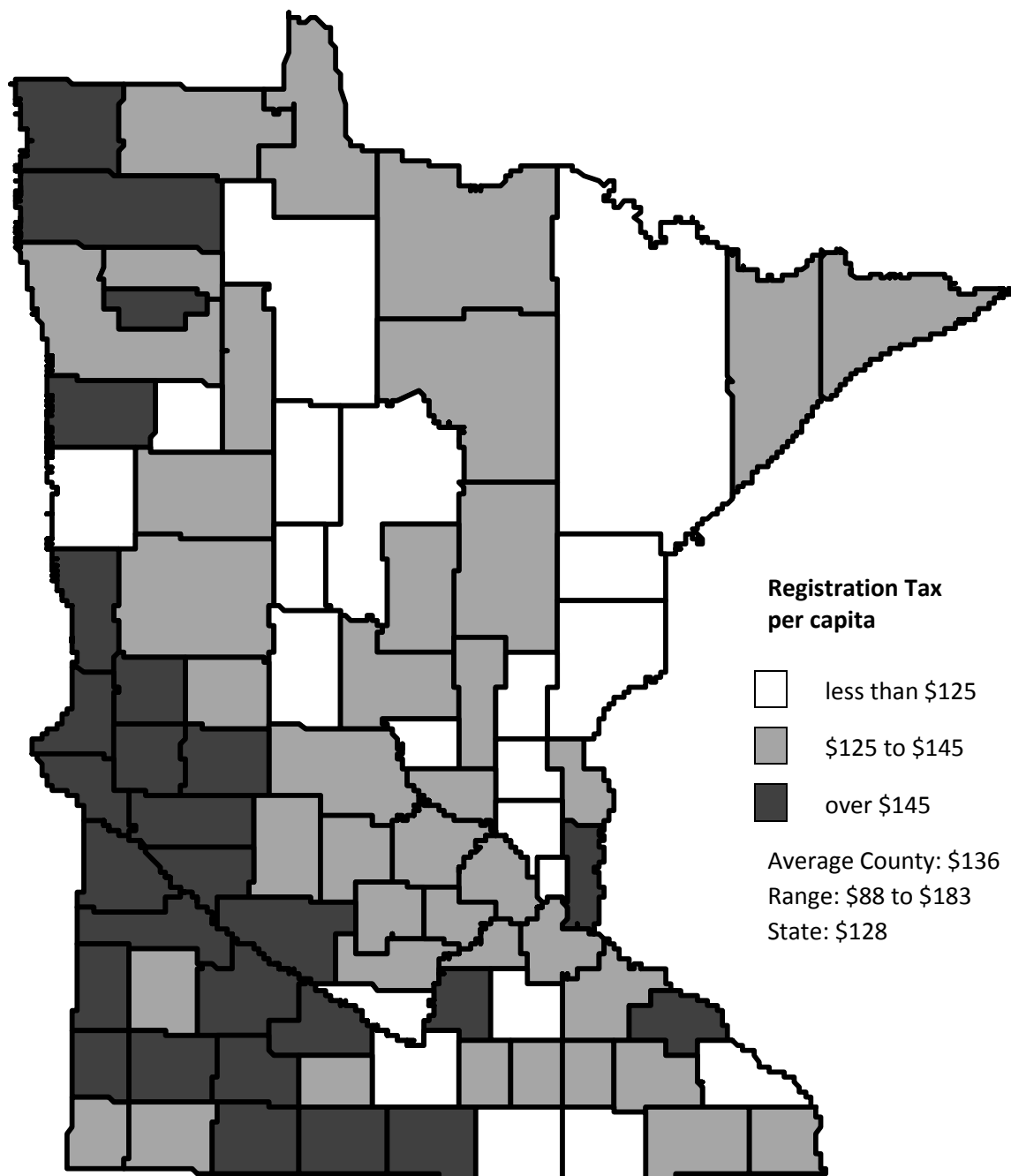
The statewide motor vehicle registration tax amount came from the Department of Revenue.

Recent Law Changes

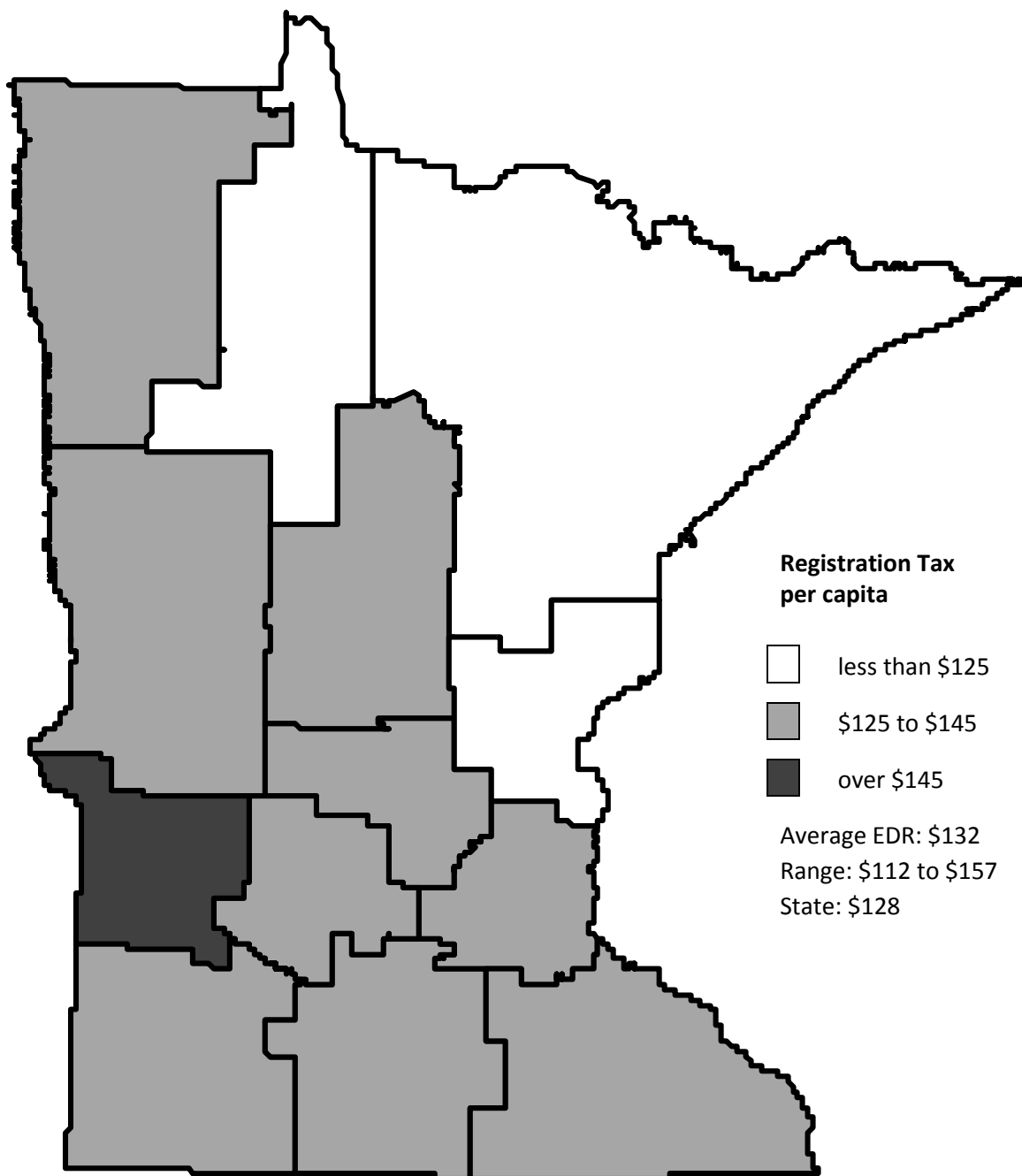
The 2008 Legislature restructured the registration tax for passenger vehicles by:

- 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, 2015 by County



Motor Vehicle Registration Tax per capita, 2015 by Economic Development Region



The Past Five Years of the Motor Vehicle Registration Tax

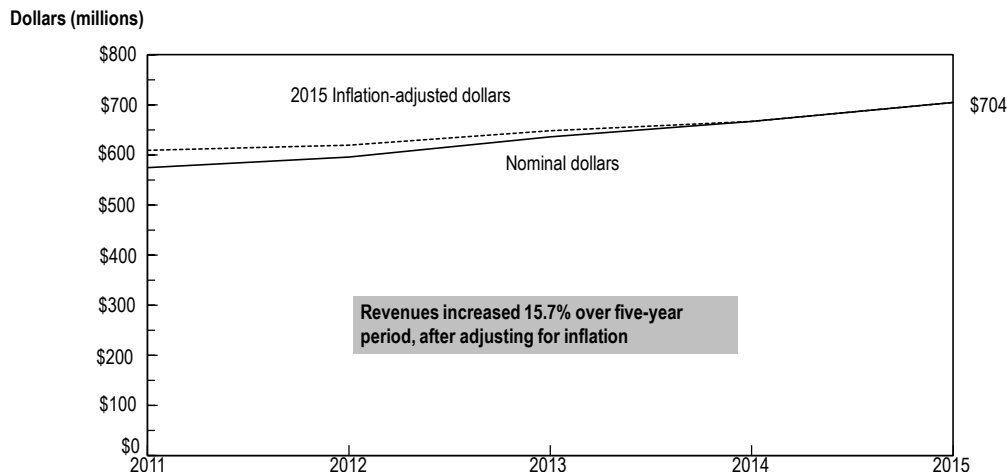
The table below shows the distribution of the motor vehicle registration tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle registration tax for that same time period in nominal and constant (inflation-adjusted)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

Motor Vehicle Registration Tax: Calendar Years 2011 to 2015

Nominal dollars, in thousands

	2011	2012	2013	2014	2015	5-Yr. Chg. Tax
State	\$574,395	\$595,505	\$636,027	\$666,680	\$704,453	23%
<u>Northern Regions</u>						
Northwest (1)	10,314	10,857	11,624	11,957	12,500	21
Headwaters (2)	7,741	7,982	8,515	8,862	9,449	22
Arrowhead (3)	34,028	35,189	37,249	38,817	40,315	18
West Central (4)	24,290	25,217	26,932	27,946	29,361	21
Five (5)	17,046	17,487	18,486	19,339	20,523	20
East Central (7E)	16,548	16,998	18,010	18,963	20,027	21
<u>Southern Regions</u>						
Six East (6E)	13,190	13,752	14,730	15,313	16,064	22
Upper MN Valley	5,836	6,139	6,490	6,576	6,806	17
Central MN (7W)	42,682	44,446	48,097	50,675	53,949	26
Southwest (8)	14,471	15,025	16,054	16,447	17,031	18
Nine (9)	25,520	26,458	27,861	28,796	30,238	18
Southeastern MN (10)	52,526	54,233	57,629	59,666	62,806	20
Total Nonmetro	\$264,192	\$273,781	\$291,676	\$303,357	\$319,069	21%
<u>Metro Region</u>						
Hennepin County	125,915	131,022	140,451	148,684	157,623	25
Ramsey County	47,602	48,497	51,620	54,235	58,045	22
Remaining Metro	136,686	142,206	152,281	160,403	169,716	24
Total Metro	\$310,203	\$321,724	\$344,351	\$363,323	\$385,384	24%

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 in vehicles on public highways. The rate on highway motor fuels including gasoline and diesel¹⁵ is 28.5 cents per gallon. This report does not include the motor fuels tax collected on aviation fuel, which is administered separately from the tax on fuel used in vehicles on public highways.

Tax Amount and Reporting

Calendar Year 2015 Motor Fuels Tax: \$894.2 million

The total net amount after refunds of the motor fuels tax for calendar year 2015 was \$894.2 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.

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 as a proportion of the total vehicle miles traveled within the state.¹⁶

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

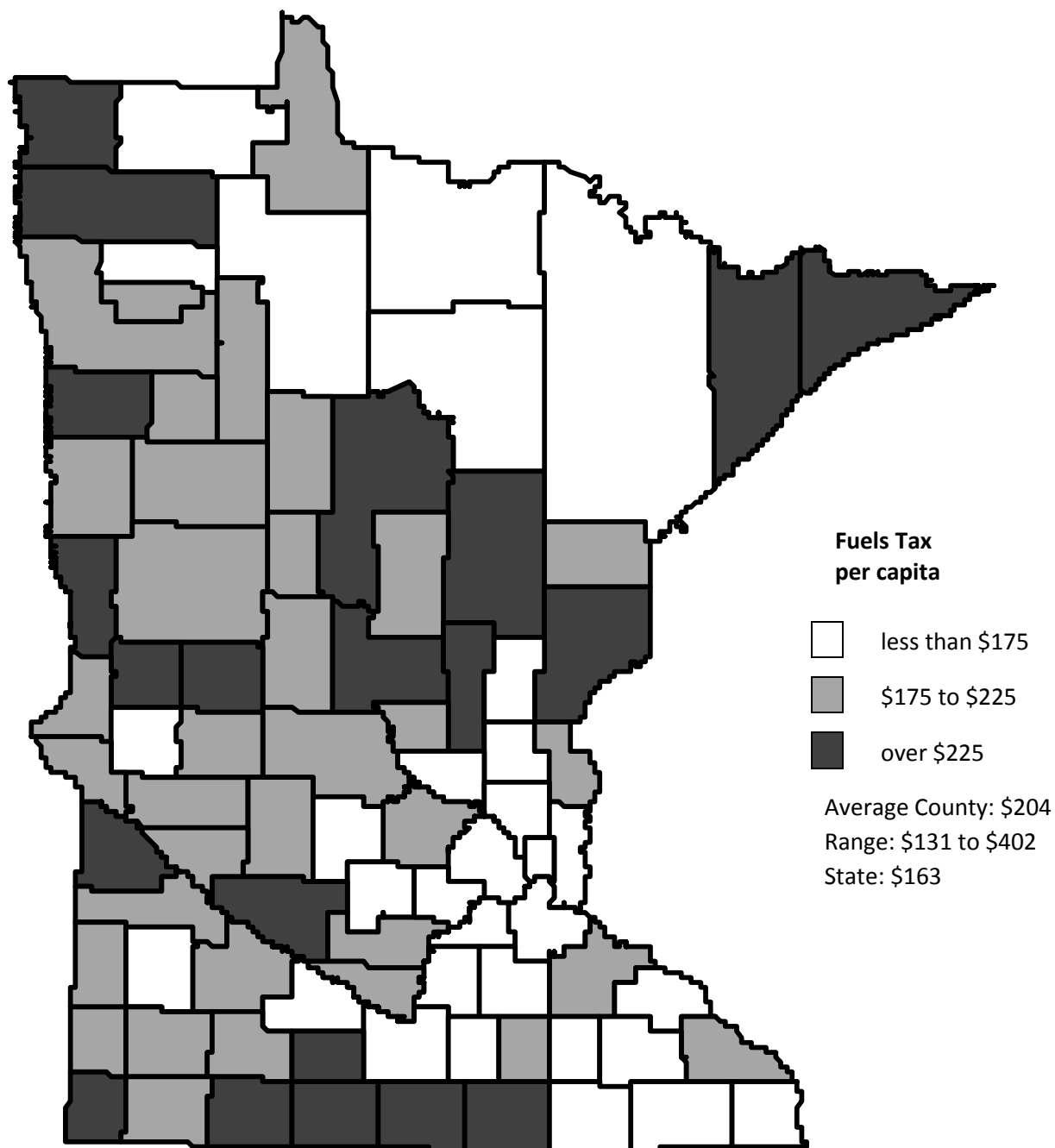
Recent Law Changes

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).

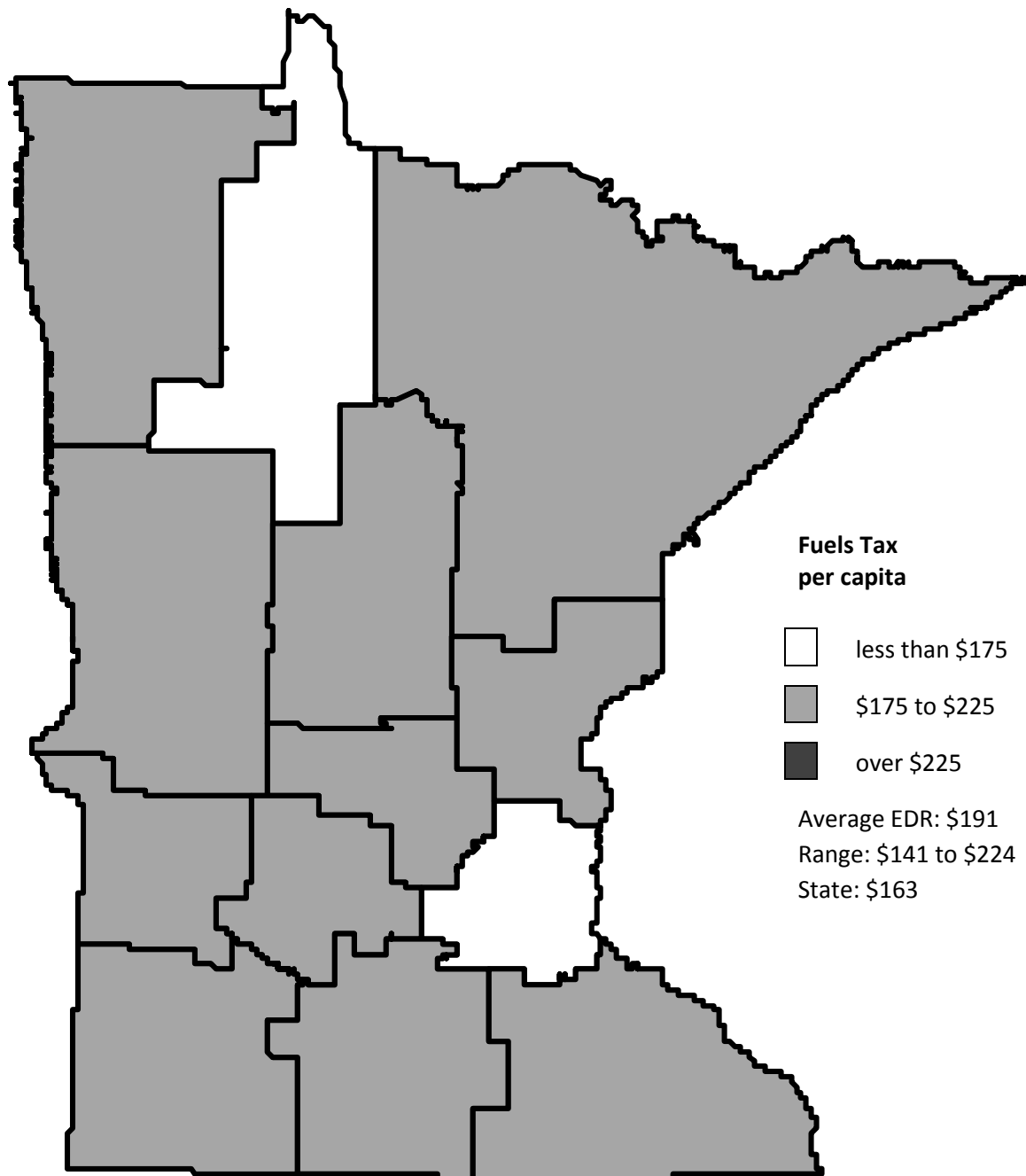
¹⁵ Alternative fuels, such as liquefied natural gas and high-alcohol gasoline, are taxed at rates proportional to relative energy content.

¹⁶ Due to a change in data systems, 2015 vehicle miles traveled is not available. The 2015 motor fuels tax is allocated using the average of 2014 and 2016 vehicle miles traveled.

Motor Fuels Tax per capita, 2015 by County



Motor Fuels Tax per capita, 2015 by Economic Development Region



The Past Five Years of the Motor Fuels Tax

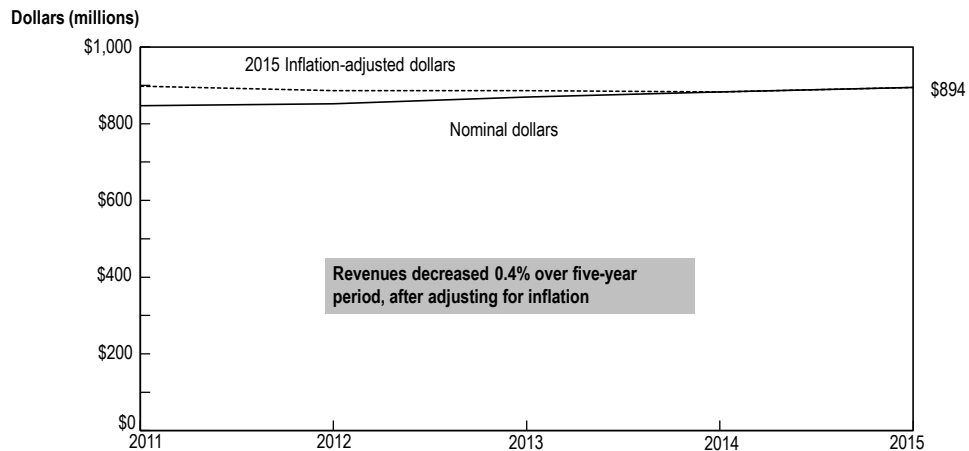
The table shows the distribution of the motor fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor fuels tax for that same time period in nominal and constant (inflation-adjusted) dollars.

Motor Fuels Tax: Calendar Years 2011 to 2015

Nominal dollars, in thousands

	2011	2012	2013	2014	2015	5-Yr. Chg. Tax
State	\$846,661	\$852,267	\$869,101	\$882,738	\$894,201	6%
<u>Northern Regions</u>						
Northwest (1)	16,575	16,622	17,109	17,164	17,297	4
Headwaters (2)	13,834	13,884	14,172	14,368	14,321	4
Arrowhead (3)	57,083	56,503	57,646	58,421	58,402	2
West Central (4)	46,047	46,642	47,817	48,474	49,119	7
Five (5)	32,769	32,699	33,381	33,617	33,870	3
East Central (7E)	34,874	33,952	34,478	34,835	35,662	2
<u>Southern Regions</u>						
Six East (6E)	19,990	19,979	20,310	20,606	20,662	3
Upper MN Valley (6W)	8,971	9,001	9,264	9,406	9,496	6
Central MN (7W)	70,153	70,408	71,223	72,331	73,746	5
Southwest (8)	25,036	25,255	26,004	26,258	26,348	5
Nine (9)	39,161	39,343	40,163	40,414	40,592	4
Southeastern MN (10)	84,838	85,226	87,760	88,864	89,973	6
Total Nonmetro	\$449,330	\$449,513	\$459,328	\$464,756	\$469,488	4%
<u>Metro Region</u>						
Hennepin County	163,485	167,434	169,819	172,839	175,020	7
Ramsey County	67,210	67,950	68,940	69,031	69,935	4
Remaining Metro	166,636	167,369	171,014	176,112	179,757	8
Total Metro	\$397,331	\$402,753	\$409,773	\$417,982	\$424,713	7%

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 2015, the minimum fee ranged from \$200 to \$9,650, depending upon the corporation's sales, property, and payroll in Minnesota. The fees are indexed annually for inflation.

Tax Amount and Reporting

2015 Corporate Income Tax: \$1,201.3 million

The amount presented in this report was tabulated from all Minnesota corporate income tax returns filed during the calendar year ending December 31, 2015. (Most returns filed in 2015 were for calendar year 2014, but the total also includes some calendar year 2013 returns.) The total statewide amount of \$1,201.3 million includes taxes collected from corporations whose main offices are in other states and foreign countries. It does not include any taxes or minimum fees paid by S corporations or partnerships.

The corporate income tax data was obtained from the Department of Revenue. The location of each corporation's home office is not available. Instead, each county's total sales, reported in the U.S. Census Bureau's Survey of Business Owners, are used as an indicator of the source or location of the corporate tax.

Corporate tax for 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 2015 state total of corporate tax was allocated using the Census Bureau's 2012 Survey, with the 2013 to 2015 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

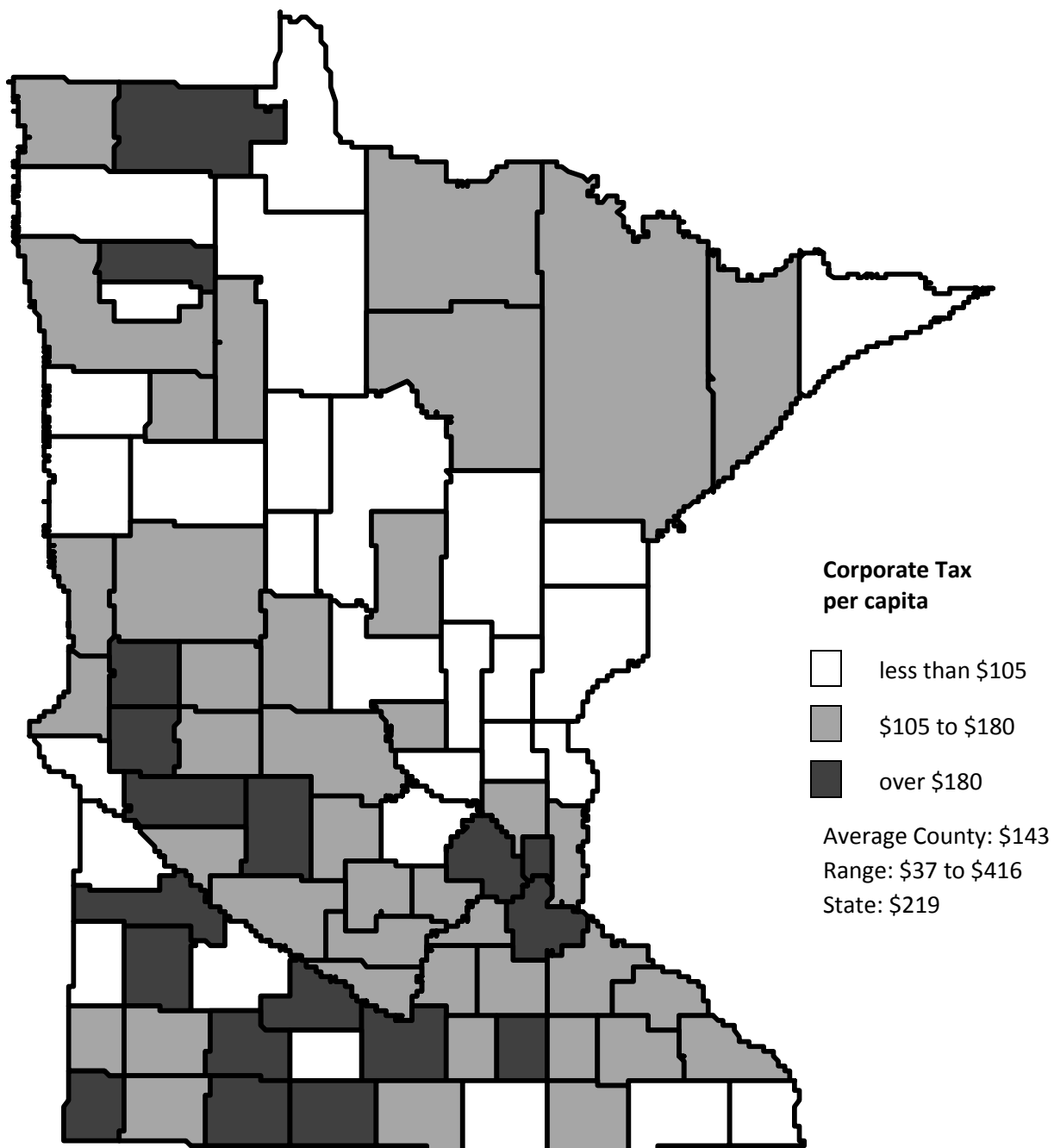
Returns Filed in 2015	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	33,409	53.9%	\$1,051,194,154	87.5%	\$31,464
Nonunitary Returns	<u>28,597</u>	<u>46.1</u>	<u>150,149,660</u>	<u>12.5</u>	<u>5,251</u>
Total	62,006	100.0%	\$1,201,343,814	100.0%	\$19,375

By Type of Return

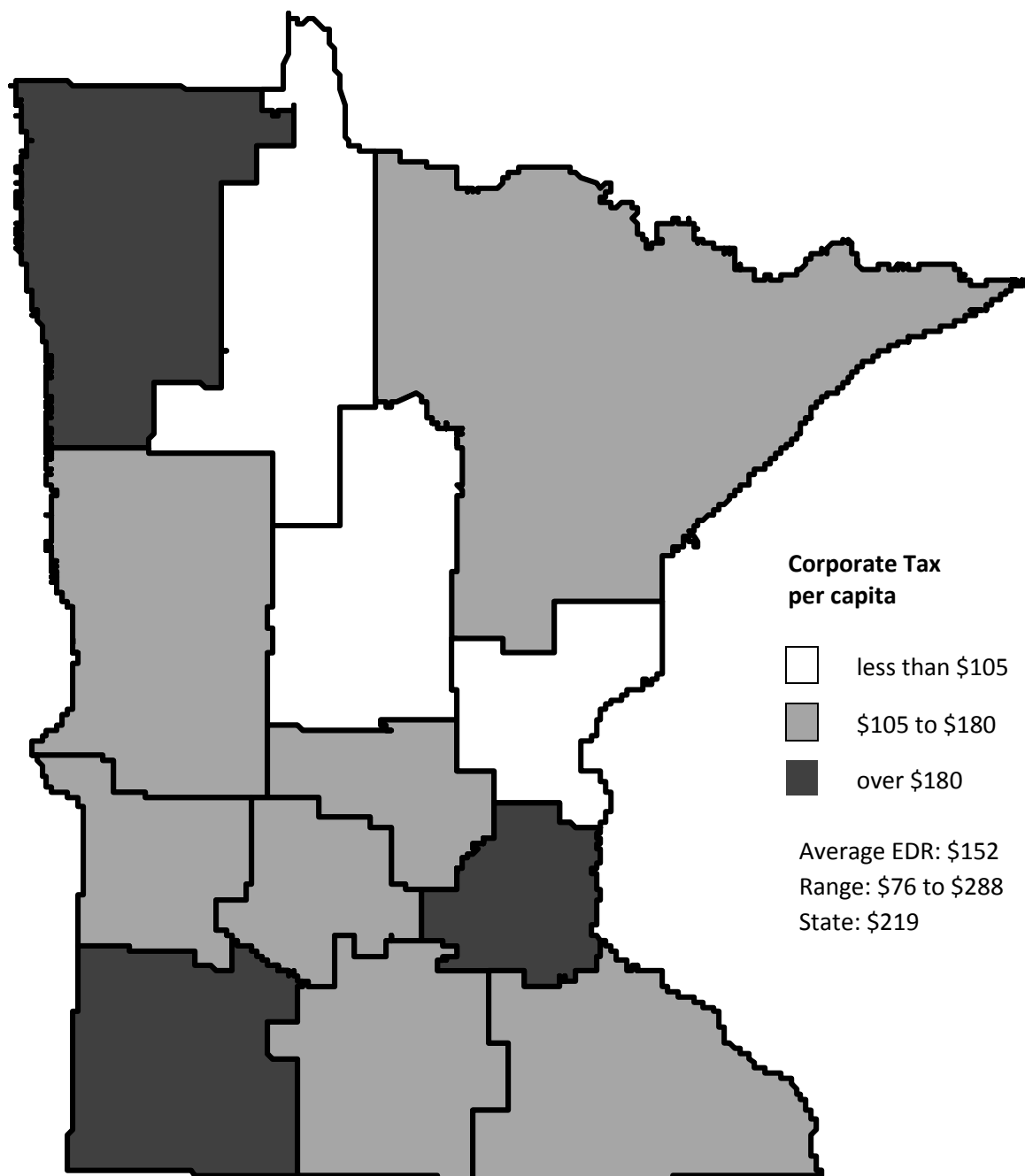
Returns Filed in 2015	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	5,693	9.2%	\$55,986,206	4.7%	\$9,834
Minimum Tax	3,431	5.5	2,858,530	0.2	833
No Tax	<u>6,817</u>	<u>11.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	15,941	25.7%	\$58,844,736	4.9%	\$3,691
Multistate Corporations					
Regular Tax	14,246	23.0%	\$1,122,006,113	93.4%	\$78,759
Minimum Tax	6,276	10.1	20,492,965	1.7	3,265
No Tax	<u>25,543</u>	<u>41.2</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	46,065	74.3%	\$1,142,499,078	95.1%	\$24,802
All Corporations					
Regular Tax	19,939	32.2%	\$1,177,992,319	98.1%	\$59,080
Minimum Tax	9,707	15.7	23,351,495	1.9	2,406
No Tax	<u>32,360</u>	<u>52.2</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	62,006	100.0%	\$1,201,343,814	100.0%	\$19,375

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, 2015 by County



Corporate Tax per capita, 2015 by Economic Development Region



The Past Five Years of Corporate Franchise Tax

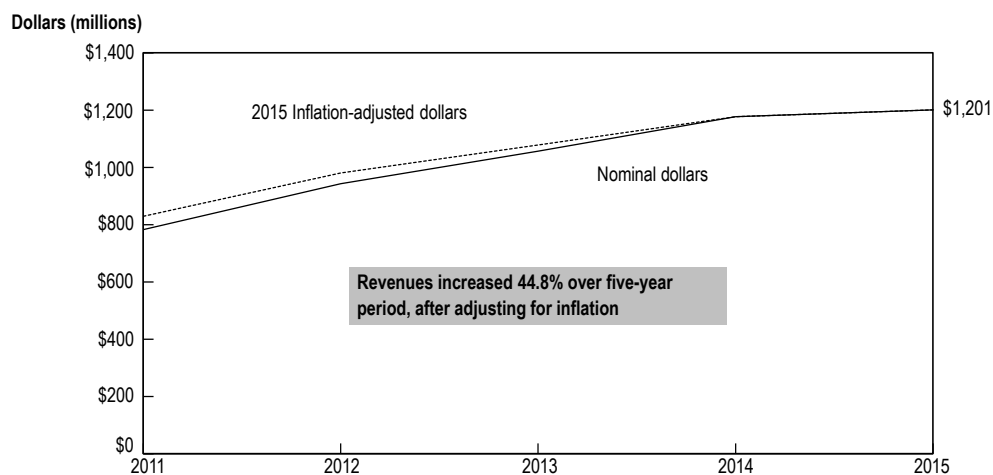
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in nominal and constant (inflation-adjusted) dollars.

Corporate Franchise Tax: Filed Calendar Years 2011 to 2015

Nominal dollars, in thousands

	2011	2012	2013	2014	2015	5-Yr. Chg. Tax
State	\$782,453	\$943,323	\$1,057,094	\$1,177,057	\$1,201,344	54%
<u>Northern Regions</u>						
Northwest (1)	9,928	14,762	16,914	17,710	15,937	61
Headwaters (2)	4,404	5,803	6,978	7,956	7,996	82
Arrowhead (3)	25,909	33,135	36,747	41,307	40,322	56
West Central (4)	18,426	23,638	27,543	28,863	28,473	55
Five (5)	11,222	12,819	13,891	15,906	16,855	50
East Central (7E)	7,110	9,347	10,864	11,984	12,405	74
<u>Southern Regions</u>						
Six East (6E)	13,564	16,231	18,101	19,930	19,074	41
Upper MN Valley (6W)	8,999	7,682	7,945	7,804	7,524	-16
Central MN (7W)	35,636	41,363	45,793	51,446	53,063	49
Southwest (8)	22,019	21,989	23,920	25,514	23,117	5
Nine (9)	39,398	34,412	37,158	39,378	39,036	-1
Southeastern MN (10)	48,594	60,261	66,615	71,138	72,852	50
Total Nonmetro	\$245,210	\$281,443	\$312,467	\$338,935	\$336,653	37%
<u>Metro Region</u>						
Hennepin County	331,243	391,961	439,128	497,518	508,676	54
Ramsey County	78,165	82,262	92,728	102,274	109,412	40
Remaining Metro	127,835	187,657	212,771	238,330	246,604	93
Total Metro	\$537,243	\$661,880	\$744,627	\$838,122	\$864,691	61%

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 is 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 2015 State General Levy: \$849.6 million

The total state general levy for taxes payable in 2015 was \$849.6 million.

For taxes payable in 2015, the state tax rate was 50.84 percent for commercial-industrial/public utility property and 21.703 percent for seasonal recreational property, which provides revenues of \$807.0 million and \$42.6 million respectively.²⁰

The tax rates are computed by the Department of Revenue.

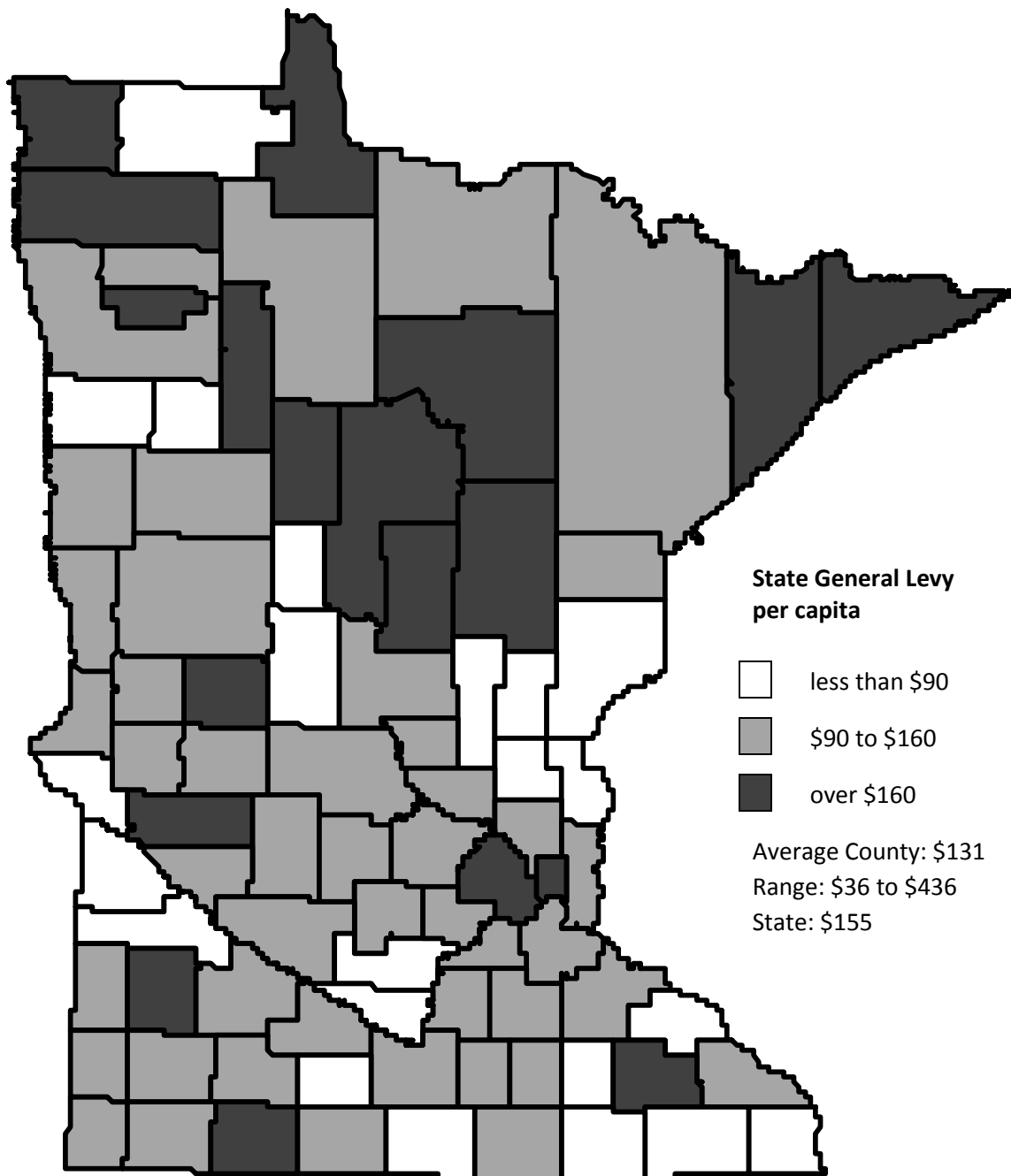
Recent Law Changes

The 2017 Legislature exempted the first \$100,000 of each commercial-industrial property's value from the state general levy beginning with taxes payable in 2018, and made a corresponding reduction in the amount of the levy so that the burden would not be shifted to other commercial-industrial properties. It also froze the levy amounts for both commercial-industrial property and seasonal recreational property for future years, beginning with taxes payable in 2019.

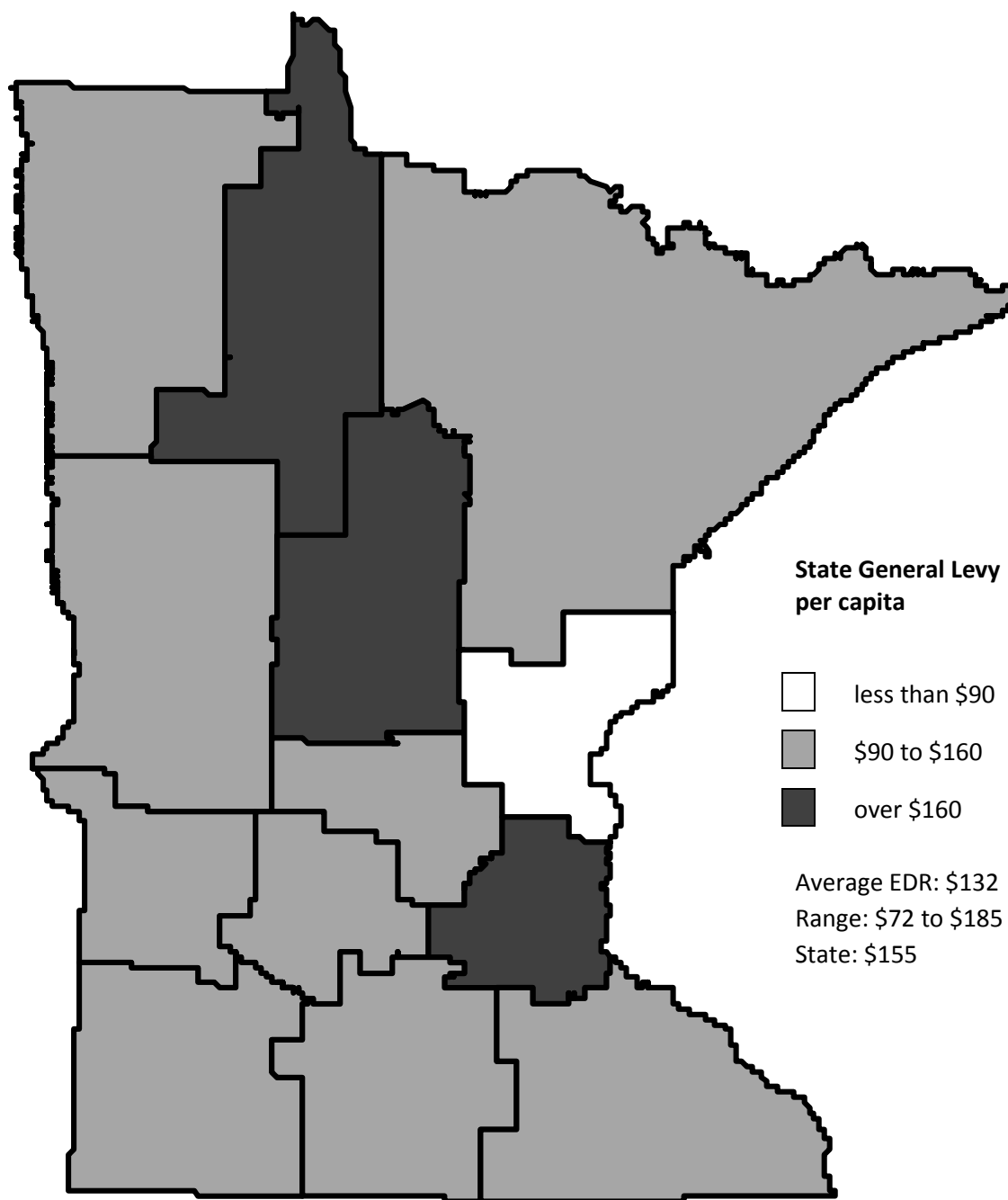
¹⁹ The historical graphs throughout this report adjust for inflation using the implicit price deflator for state and local government expenditures, as published by the U.S. Bureau of Economic Analysis, a slightly different measure than the general government expenditure index used to adjust the state 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 \$3.0 million is collected from properties that are not included in the abstract of assessment, primarily certain transmission and distribution line property. This amount is not included in this report because its distribution is unknown.

State General Levy per capita, 2015 by County



State General Levy per capita, 2015 by Economic Development Region



The Last Five Years of State General Levy

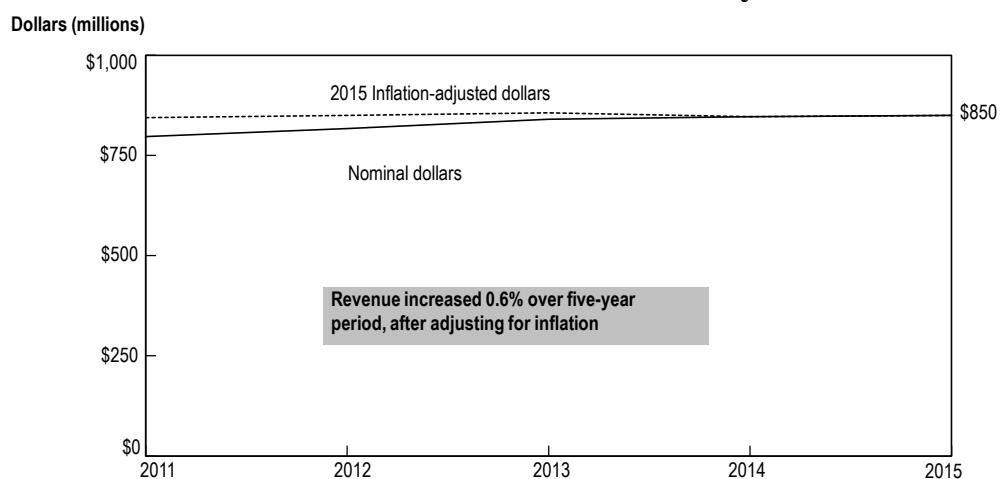
The table below shows the distribution of the state general levy in thousands of dollars for the last five years for the state and economic development regions. The graph shows total dollars of the state general levy for that same time period in nominal and constant (inflation-adjusted) dollars.

State General Levy: Payable 2011 to 2015

Nominal dollars, in thousands

	2011	2012	2013	2014	2015	5-Yr. Chg. Tax
State	\$796,623	\$817,361	\$839,944	\$846,726	\$849,634	7%
<u>Northern Regions</u>						
Northwest (1)	9,544	10,392	11,345	11,297	11,853	24
Headwaters (2)	11,277	12,544	13,397	13,891	13,769	22
Arrowhead (3)	39,659	44,077	46,320	47,409	47,404	20
West Central (4)	26,204	27,764	28,963	30,088	30,821	18
Five (5)	28,739	29,725	30,446	30,716	30,161	5
East Central (7E)	11,984	12,339	12,313	12,202	11,858	-1
<u>Southern Regions</u>						
Six East (6E)	11,132	11,679	12,429	12,936	13,146	18
Upper MN Valley (6W)	3,693	4,033	4,373	4,533	4,682	27
Central MN (7W)	48,679	50,430	52,244	52,079	51,192	5
Southwest (8)	10,785	11,683	13,244	14,161	14,903	38
Nine (9)	22,474	23,663	25,024	25,718	26,398	17
Southeastern MN (10)	51,866	53,838	56,095	57,802	59,233	14
Total Nonmetro	\$276,037	\$292,166	\$306,193	\$312,833	\$315,419	14%
<u>Metro Region</u>						
Hennepin County	263,175	266,033	275,099	277,672	280,370	7
Ramsey County	91,537	91,306	91,157	89,999	87,404	-5
Remaining Metro	165,875	167,856	167,494	166,222	166,440	0
Total Metro	\$520,586	\$525,194	\$533,751	\$533,894	\$534,214	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 2015 by type of taxing district, including the state property tax levy

B. Property Valuation of taxable real and personal property for the 2014 assessment (taxes payable in 2015), including the total market value, referendum market value, and net tax capacity

C. The Average Tax Rates for taxes payable in 2015 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 (2014-2015)					
Human Services Aid (Calendar 2015)					
MinnesotaCare					
Medical Assistance					
Minnesota Family Investment Program					
General Assistance					
Social Services					
Miscellaneous					
Total					
Highway Aid (Calendar 2015)					
County Aid					
Municipal Aid					
Township Aid					
Total					
Local Government Aid (Calendar 2015)					
Disparity Reduction Aid (Calendar 2015)					
County Program Aid (Payable 2015)					
Community Corrections Funding (2015)					
Total Aids					
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit					
Miscellaneous Credits					
Total Property Tax Credits					
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)					
Regular (Renters)					
Targeting Refund					
Total Property Tax Refunds					
Total Aids/Credits					
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
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 (2014 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 (2014 filed 2015)					
Sales/Use Tax (Calendar 2015)					
Motor Vehicle Sales Tax (Calendar 2015)					
Motor Vehicle Registration Tax (Calendar 2015)					
Motor Fuels Tax (Calendar 2015)					
Corporate Income Tax (Calendar 2015)					
State General Property Tax (Payable 2015)					
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.

2015 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 \$16.3 billion, whereas the total of the seven major taxes listed in this report equal \$17.83 billion paid by residents and an additional \$1.53 billion paid by nonresidents (for a total tax amount of \$19.4 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 \$21.8 billion in fiscal year 2014 and \$23.0 billion in fiscal year 2015. 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 2014 Update report (published December 2017). Therefore, the \$19.4 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 (2014-2015)	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)			
Medical Assistance	4,140,585	26.5	755
Minnesota Family Investment Program	70,415	0.5	13
General Assistance	51,050	0.3	9
MinnesotaCare	3,828	0.0	1
Social Services	1,622,786	10.4	296
Miscellaneous	183,397	1.2	33
Total	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)			
County Aid	583,696	3.7	106
Municipal Aid	176,853	1.1	32
Township Aid	41,139	0.3	7
Total	801,688	5.1	145
Other Aid (2015)			
Local Government Aid (Calendar 2015)	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	18,079	0.1	3
County Program Aid (Payable 2015)	209,969	1.3	38
Community Corrections Funding (2015)	86,347	0.6	16
Total Aids	15,631,663	100.0	2,848
B. Property Tax Credits (Payable 2015)			
Agricultural Market Value Credit	38,899	58.3	7
Miscellaneous Credits	27,869	41.7	5
Total Property Tax Credits	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)			
Regular (Homeowners)	373,267	63.7	68
Regular (Renters)	208,979	35.7	38
Targeting Refund	3,889	0.7	1
Total Property Tax Refunds	586,135	100.0	107
Total Aids/Credits	\$16,284,567	100.0%	\$2,969
II. Property Tax Data			
A. Property Tax Levy (Payable 2015)			
County Levy	\$2,622,650	29.3%	\$478
City/Town Levy	2,082,658	23.3	380
School District Net Tax Capacity Levy	1,401,879	15.7	256
School District Referendum Market Value Levy	860,910	9.6	157
Miscellaneous District Levy	1,123,207	12.6	205
State Property Tax Levy	849,634	9.5	155
Total Levy	\$8,940,937	100.0%	\$1,631
Less Property Tax Credits	66,769		12
Net Property Taxes Payable	8,874,169		1,619
B. Property Valuation (2014 Assessment)			
Market Valuation	\$592,802,719		\$108,072
Referendum Market Valuation	450,303,860		82,094
Net Tax Capacity (NTC)	6,486,089		1,182
C. Average Local NTC Tax Rate	110.992		
Avg. Referendum Mkt. Value Tax Rate	0.198		
III. Major State Taxes			
Individual Income Tax (2014 filed 2015)	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	1,201,344	6.7	219
State General Property Tax (Payable 2015)	849,634	4.8	155
Total State Taxes	\$17,829,121	100.0%	\$3,250

		STATEWIDE SUMMARY - INCLUDES NONRESIDENTS		
		Amount	Percent	Per Capita
I. Major State Aids/Credits		(000s)		
A. Aids to Local Governments				
Education Aid (2014-2015)		\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)				
Medical Assistance		4,140,585	26.5	755
Minnesota Family Investment Program		70,415	0.5	13
General Assistance		51,050	0.3	9
MinnesotaCare		3,828	0.0	1
Social Services		1,622,786	10.4	296
Miscellaneous		183,397	1.2	33
Total		6,072,061	38.8	1,107
Highway Aid (Calendar 2015)				
County Aid		583,696	3.7	106
Municipal Aid		176,853	1.1	32
Township Aid		41,139	0.3	7
Total		801,688	5.1	145
Other Aid (2015)				
Local Government Aid (Calendar 2015)		516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)		18,079	0.1	3
County Program Aid (Payable 2015)		209,969	1.3	38
Community Corrections Funding (2015)		86,347	0.6	16
Total Aids		15,631,663	100.0	2,848
B. Property Tax Credits (Payable 2015)				
Agricultural Market Value Credit		38,899	58.3	7
Miscellaneous Credits		27,869	41.7	5
Total Property Tax Credits		66,769	100.0	12
C. Property Tax Refunds (14 filed 15)				
Regular (Homeowners)		373,267	63.7	68
Regular (Renters)		208,979	35.7	38
Targeting Refund		3,889	0.7	1
Total Property Tax Refunds		586,135	100.0	107
Total Aids/Credits		\$16,284,567	100.0%	\$2,969
II. Property Tax Data				
A. Property Tax Levy (Payable 2015)				
County Levy		\$2,622,650	29.3%	\$478
City/Town Levy		2,082,658	23.3	380
School District Net Tax Capacity Levy		1,401,879	15.7	256
School District Referendum Market Value Levy		860,910	9.6	157
Miscellaneous District Levy		1,123,207	12.6	205
State Property Tax Levy		849,634	9.5	155
Total Levy		\$8,940,937	100.0%	\$1,631
Less Property Tax Credits		66,769		12
Net Property Taxes Payable		8,874,169		1,619
B. Property Valuation (2014 Assessment)				
Market Valuation		\$592,802,719		\$108,072
Referendum Market Valuation		450,303,860		82,094
Net Tax Capacity (NTC)		6,486,089		1,182
C. Average Local NTC Tax Rate		110.992		
Avg. Referendum Mkt. Value Tax Rate		0.198		
III. Major State Taxes				
Individual Income Tax (2014 filed 2015)		\$9,362,011	48.4%	\$1,707
Sales/Use Tax (Calendar 2015)		5,552,804	28.7	1,012
Motor Vehicle Sales Tax (Calendar 2015)		790,904	4.1	144
Motor Vehicle Registration Tax (Calendar 2015)		704,453	3.6	128
Motor Fuels Tax (Calendar 2015)		894,201	4.6	163
Corporate Income Tax (Calendar 2015)		1,201,344	6.2	219
State General Property Tax (Payable 2015)		849,634	4.4	155
Total State Taxes		\$19,355,350	100.0%	\$3,529

Metro/Nonmetro Data

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

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

Table 2-4 presents a statewide breakdown of metro versus nonmetro for each of the categories. Each item adds across to 100 percent; for example 56.4 percent of the education aid goes to metro counties and 43.6 percent goes to nonmetro counties.

2015 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 (2014-2015)	\$4,470,985	52.5%	\$1,488	\$3,455,635	48.6%	\$1,394
Human Services Aid (Calendar 2015)						
Medical Assistance	2,358,054	27.7	785	1,782,531	25.1	719
Minnesota Family Investment Program	45,217	0.5	15	25,198	0.4	10
General Assistance	36,453	0.4	12	14,597	0.2	6
MinnesotaCare	3,200	0.0	1	629	0.0	0
Social Services	881,819	10.3	293	740,967	10.4	299
Miscellaneous	124,826	1.5	42	58,571	0.8	24
Total	3,449,569	40.5	1,148	2,622,492	36.9	1,058
Highway Aid (Calendar 2015)						
County Aid	160,003	1.9	53	423,692	6.0	171
Municipal Aid	117,996	1.4	39	58,858	0.8	24
Township Aid	1,219	0.0	0	39,920	0.6	16
Total	279,218	3.3	93	522,470	7.3	211
Other Aid (2015)						
Local Government Aid (Calendar 2015)	177,192	2.1	59	339,706	4.8	137
Disparity Reduction Aid (Calendar 2015)	1,367	0.0	0	16,712	0.2	7
County Program Aid (Payable 2015)	100,322	1.2	33	109,647	1.5	44
Community Corrections Funding (2015)	41,695	0.5	14	44,652	0.6	18
Total Aids	8,520,348	100.0	2,835	7,111,315	100.0	2,868
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	2,032	64.9	1	36,867	57.9	15
Miscellaneous Credits	1,101	35.1	0	26,768	42.1	11
Total Property Tax Credits	3,133	100.0	1	63,635	100.0	26
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	259,224	63.8	86	114,043	63.4	46
Regular (Renters)	144,245	35.5	48	64,734	36.0	26
Targeting Refund	2,758	0.7	1	1,130	0.6	0
Total Property Tax Refunds	406,227	100.0	135	179,908	100.0	73
Total Aids/Credits	\$8,929,709	100.0%	\$2,971	\$7,354,858	100.0%	\$2,966
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$1,247,294	22.8%	\$415	\$1,375,356	39.7%	\$555
City/Town Levy	1,252,652	22.9	417	830,006	24.0	335
School District Net Tax Capacity Levy	826,059	15.1	275	575,820	16.6	232
School District Referendum Market Value Levy	597,738	10.9	199	263,171	7.6	106
Miscellaneous District Levy	1,022,695	18.7	340	100,512	2.9	41
State Property Tax Levy	534,214	9.7	178	315,419	9.1	127
Total Levy	\$5,480,653	100.0%	\$1,824	\$3,460,284	100.0%	\$1,395
Less Property Tax Credits	3,133		1	63,635		26
Net Property Taxes Payable	5,477,520		1,823	3,396,649		1,369
B. Property Valuation (2015 Assessment)						
Market Valuation	\$283,564,316		\$94,351	\$309,238,404		\$124,702
Referendum Market Valuation	289,477,324		96,318	160,826,536		64,854
Net Tax Capacity (NTC)	3,421,694		1,139	3,064,396		1,236
C. Average Local NTC Tax Rate	126.403			93.783		
Avg. Referendum Mkt. Value Tax Rate	0.215			0.168		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$6,025,342	51.8%	\$2,005	\$2,803,722	45.2%	\$1,131
Sales/Use Tax (Calendar 2015)	2,971,368	25.6	989	1,588,155	25.6	640
Motor Vehicle Sales Tax (Calendar 2015)	417,790	3.6	139	373,114	6.0	150
Motor Vehicle Registration Tax (Calendar 2015)	385,384	3.3	128	319,069	5.1	129
Motor Fuels Tax (Calendar 2015)	424,713	3.7	141	469,488	7.6	189
Corporate Income Tax (Calendar 2015)	864,691	7.4	288	336,653	5.4	136
State General Property Tax (Payable 2015)	534,214	4.6	178	315,419	5.1	127
Total State Taxes	\$11,623,501	100.0%	\$3,868	\$6,205,620	100.0%	\$2,502

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
A. Aids to Local Governments				
Education Aid (2014-2015)	\$4,470,985	56.4%	\$3,455,635	43.6%
Human Services Aid (Calendar 2015)				
Medical Assistance	2,358,054	56.9	1,782,531	43.1
Minnesota Family Investment Program	45,217	64.2	25,198	35.8
General Assistance	36,453	71.4	14,597	28.6
MinnesotaCare	3,200	83.6	629	16.4
Social Services	881,819	54.3	740,967	45.7
Miscellaneous	124,826	68.1	58,571	31.9
Total	3,449,569	56.8	2,622,492	43.2
Highway Aid (Calendar 2015)				
County Aid	160,003	27.4	423,692	72.6
Municipal Aid	117,996	66.7	58,858	33.3
Township Aid	1,219	3.0	39,920	97.0
Total	279,218	34.8	522,470	65.2
Other Aid (2015)				
Local Government Aid (Calendar 2015)	177,192	34.3	339,706	65.7
Disparity Reduction Aid (Calendar 2015)	1,367	7.6	16,712	92.4
County Program Aid (Payable 2015)	100,322	47.8	109,647	52.2
Community Corrections Funding (2015)	41,695	48.3	44,652	51.7
Total Aids	8,520,348	54.5	7,111,315	45.5
B. Property Tax Credits (Payable 2015)				
Agricultural Market Value Credit	2,032	5.2	36,867	94.8
Miscellaneous Credits	1,101	4.0	26,768	96.0
Total Property Tax Credits	3,133	4.7	63,635	95.3
C. Property Tax Refunds (14 filed 15)				
Regular (Homeowners)	259,224	69.4	114,043	30.6
Regular (Renters)	144,245	69.0	64,734	31.0
Targeting Refund	2,758	70.9	1,130	29.1
Total Property Tax Refunds	406,227	69.3	179,908	30.7
Total Aids/Credits	\$8,929,709	54.8%	\$7,354,858	45.2%
II. Property Tax Data				
A. Property Tax Levy (Payable 2015)				
County Levy	\$1,247,294	47.6%	\$1,375,356	52.4%
City/Town Levy	1,252,652	60.1	830,006	39.9
School District Net Tax Capacity Levy	826,059	58.9	575,820	41.1
School District Referendum Market Value Levy	597,738	69.4	263,171	30.6
Miscellaneous District Levy	1,022,695	91.1	100,512	8.9
State Property Tax Levy	534,214	62.9	315,419	37.1
Total Levy	\$5,480,653	61.3%	\$3,460,284	38.7%
Less Property Tax Credits	3,133		63,635	
Net Property Taxes Payable	5,477,520		3,396,649	
B. Property Valuation (2014 Assessment)				
Market Valuation	\$283,564,316		\$309,238,404	
Referendum Market Valuation	289,477,324		160,826,536	
Net Tax Capacity (NTC)	3,421,694		3,064,396	
C. Average Local NTC Tax Rate	126.403		93.783	
Avg. Referendum Mkt. Value Tax Rate	0.215		0.168	
III. Major State Taxes				
Individual Income Tax (2014 filed 2015)	\$6,025,342	68.2%	\$2,803,722	31.8%
Sales/Use Tax (Calendar 2015)	2,971,368	65.2	1,588,155	34.8
Motor Vehicle Sales Tax (Calendar 2015)	417,790	52.8	373,114	47.2
Motor Vehicle Registration Tax (Calendar 2015)	385,384	54.7	319,069	45.3
Motor Fuels Tax (Calendar 2015)	424,713	47.5	469,488	52.5
Corporate Income Tax (Calendar 2015)	864,691	72.0	336,653	28.0
State General Property Tax (Payable 2015)	534,214	62.9	315,419	37.1
Total State Taxes	\$11,623,501	65.2%	\$6,205,620	34.8%

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

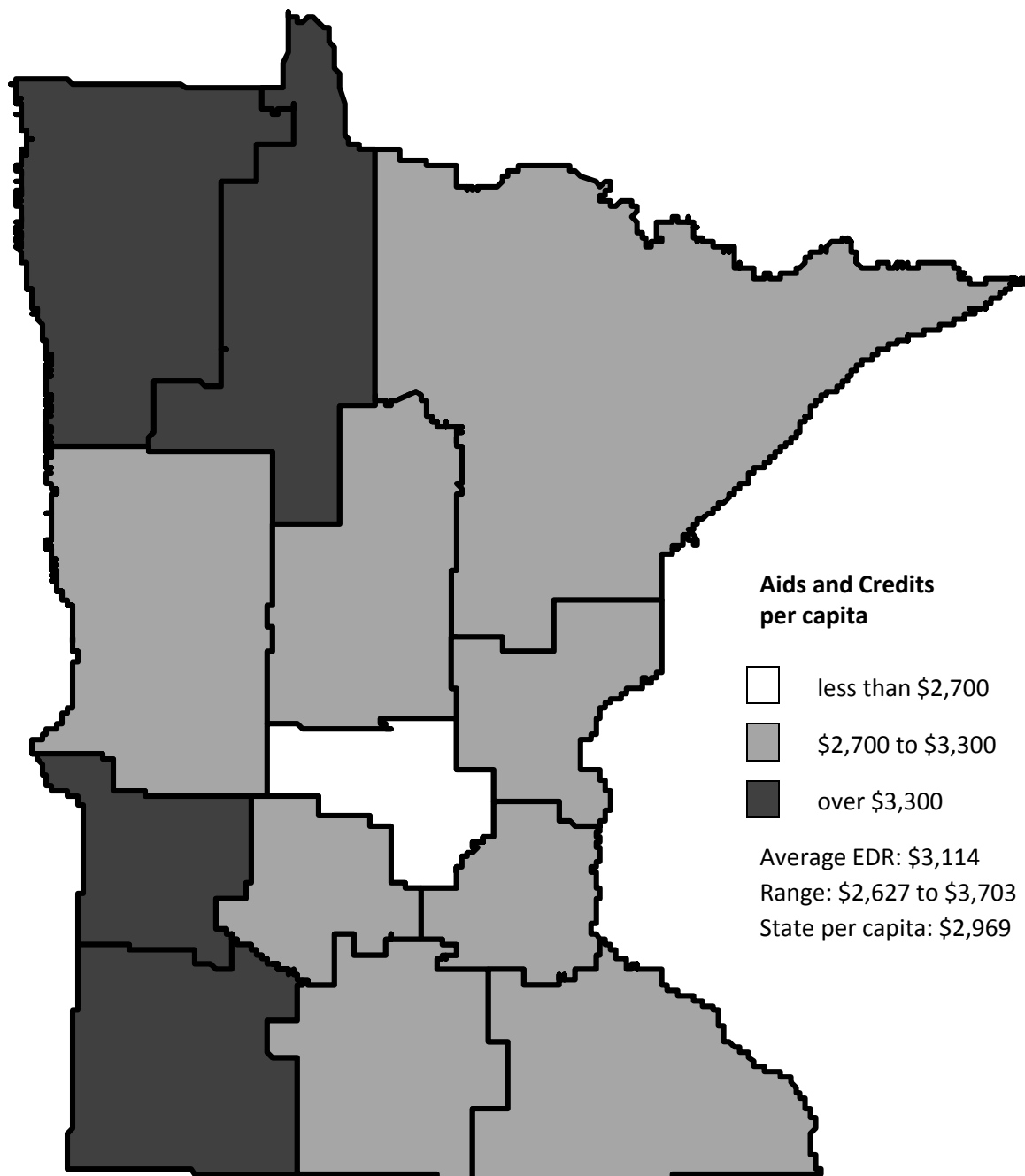
Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. There is a separate table for each region.

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

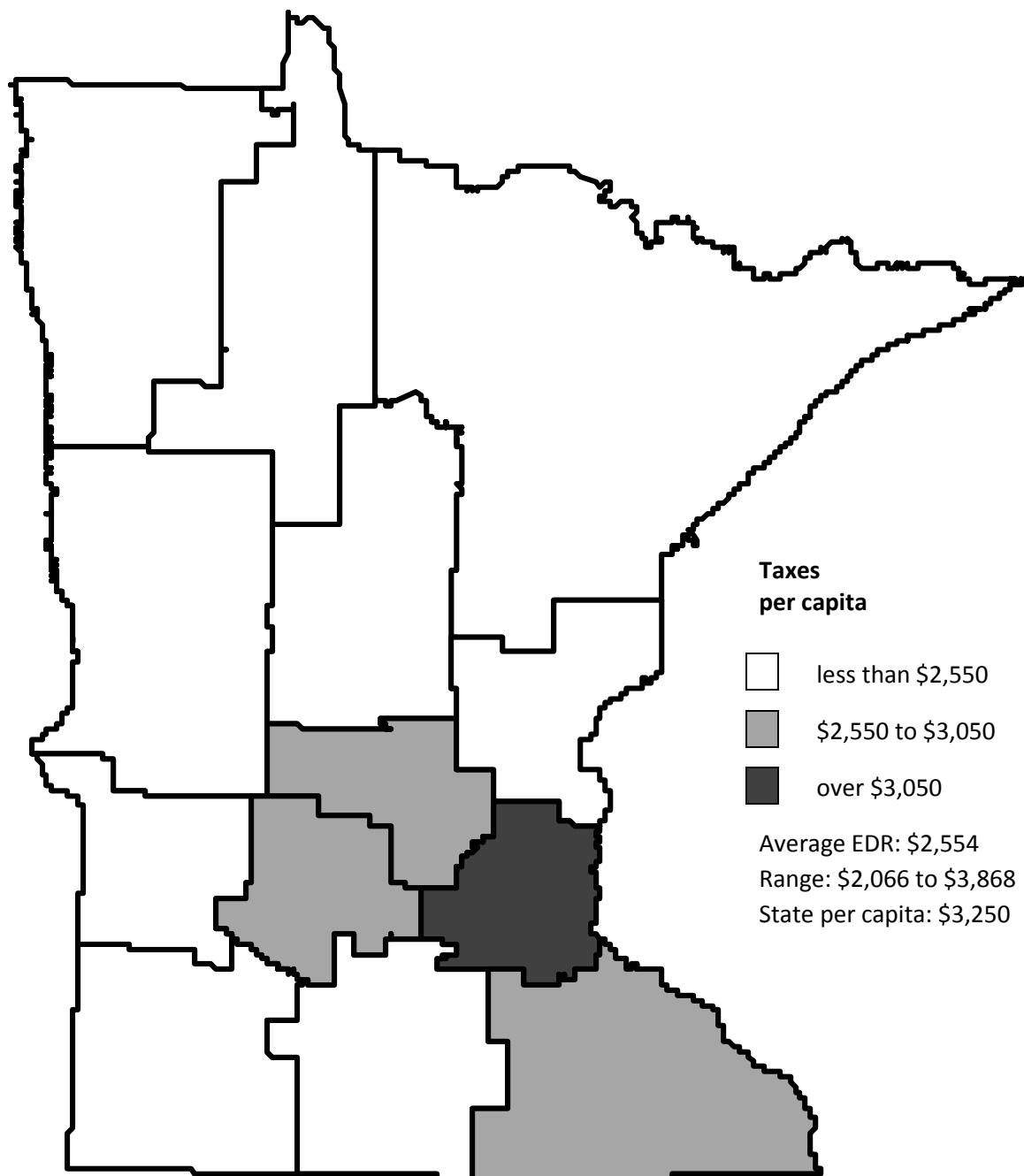
The map of Minnesota on page 4 and table on page 5 show the counties that are located in each of the 13 economic development regions.

2015 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 (\$16.3 billion), per capita by Economic Development Region

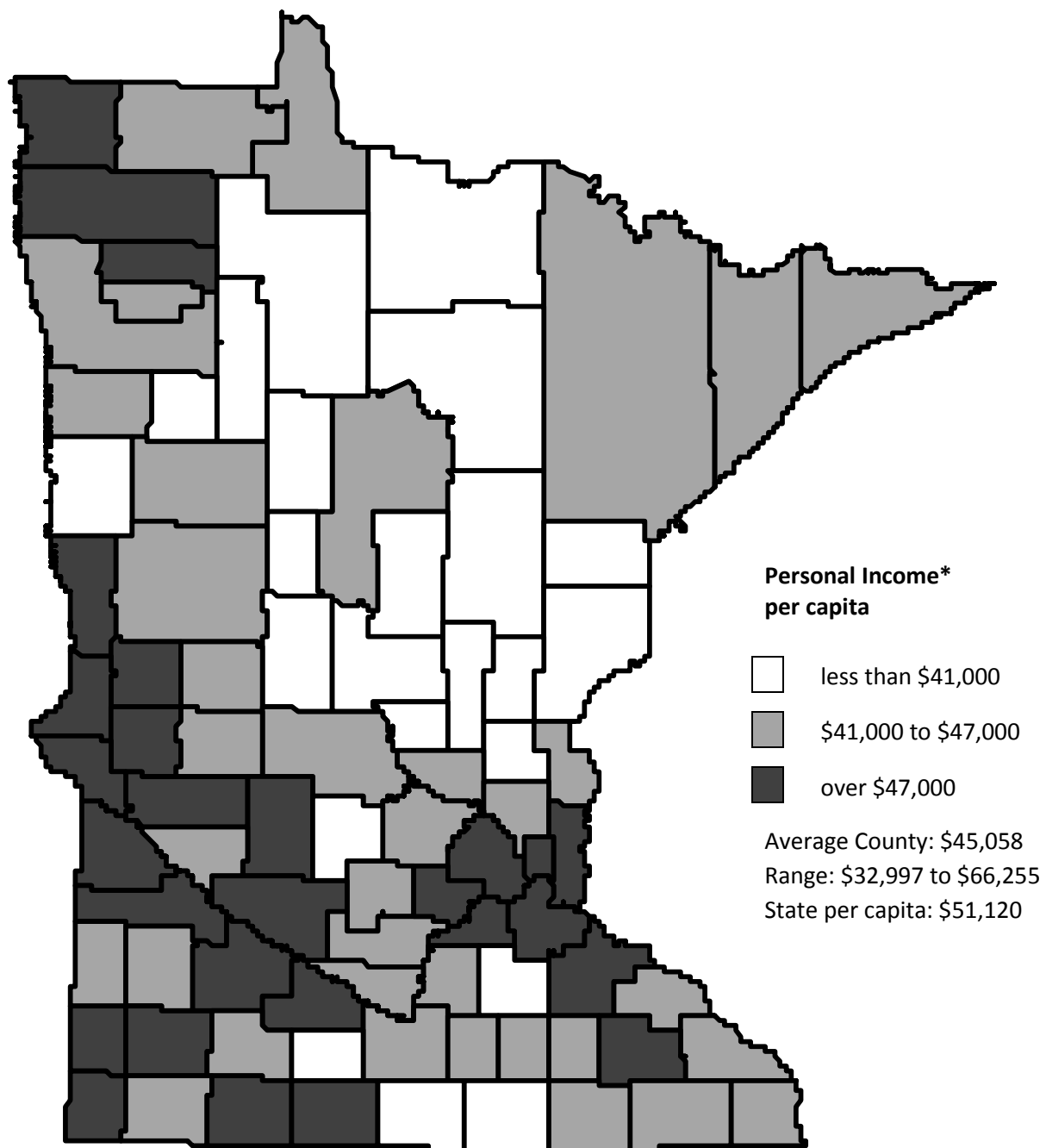


Total Taxes (\$17.8 Billion),* per capita by Economic Development Region



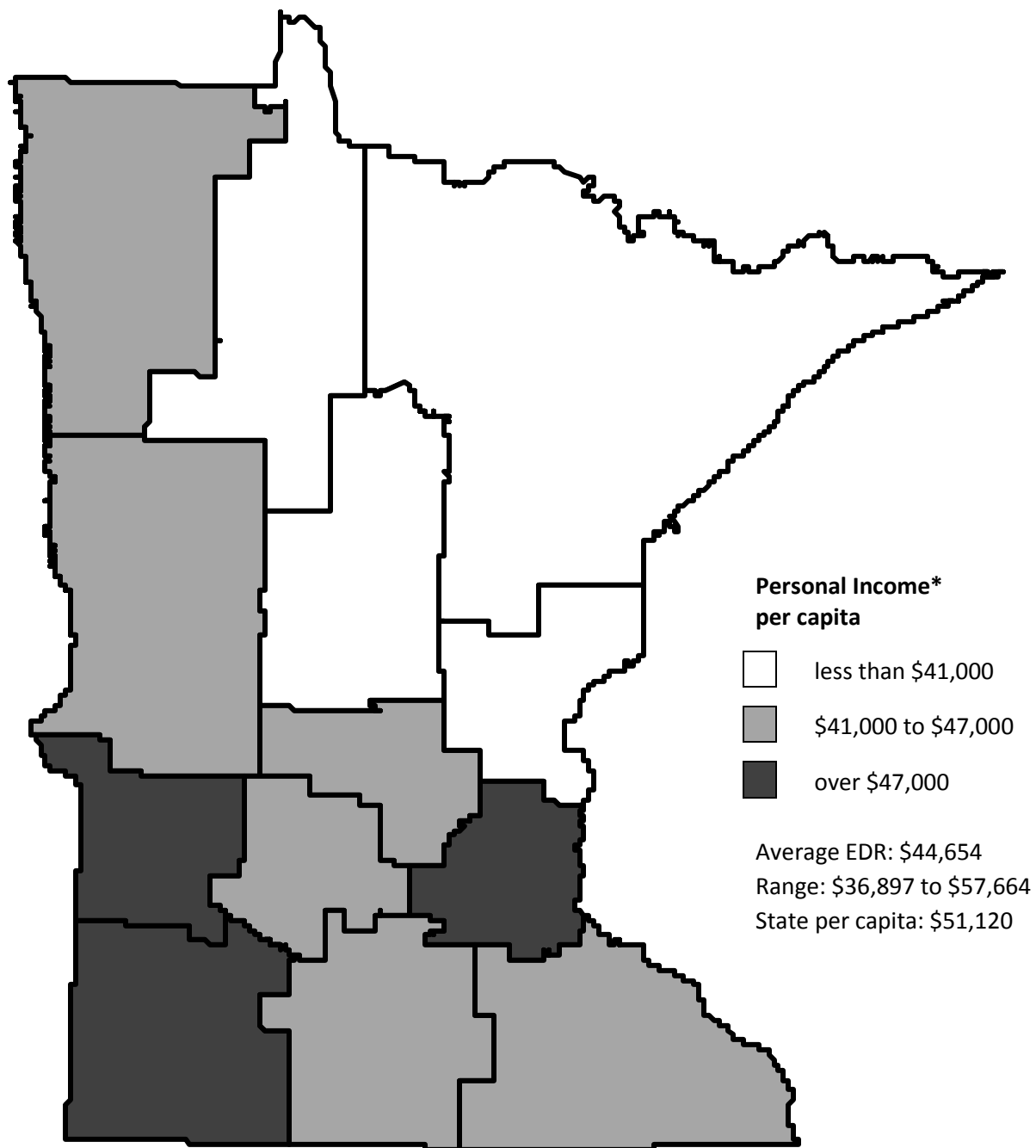
* Total taxes include only the taxes on residents. The \$1.5 billion paid by nonresidents and not allocated to Minnesota counties is excluded.

Personal Income (\$280.4 billion in 2015), per capita by County



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

Personal Income (\$280.4 billion in 2015), 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 (2014-2015)	\$131,642	44.8%	\$1,530	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)						
Medical Assistance	66,868	22.8	777	4,140,585	26.5	755
Minnesota Family Investment Program	872	0.3	10	70,415	0.5	13
General Assistance	468	0.2	5	51,050	0.3	9
MinnesotaCare	16	0.0	0	3,828	0.0	1
Social Services	30,121	10.3	350	1,622,786	10.4	296
Miscellaneous	1,708	0.6	20	183,397	1.2	33
Total	100,053	34.1	1,163	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)						
County Aid	32,264	11.0	375	583,696	3.7	106
Municipal Aid	2,327	0.8	27	176,853	1.1	32
Township Aid	4,620	1.6	54	41,139	0.3	7
Total	39,211	13.3	456	801,688	5.1	146
Other Aid (2014)						
Local Government Aid (Calendar 2015)	17,141	5.8	199	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	490	0.2	6	18,079	0.1	3
County Program Aid (Payable 2015)	3,269	1.1	38	209,969	1.3	38
Community Corrections Funding (2015)	1,912	0.7	22	86,347	0.6	16
Total Aids	293,718	100.0	3,413	15,631,663	100.0	2,850
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	2,644	67.4	31	38,899	58.3	7
Miscellaneous Credits	1,276	32.6	15	27,869	41.7	5
Total Property Tax Credits	3,920	100.0	46	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	1,777	56.0	21	373,267	63.7	68
Regular (Renters)	1,394	43.9	16	208,979	35.7	38
Targeting Refund	4	0.1	0	3,889	0.7	1
Total Property Tax Refunds	3,175	100.0	37	586,135	100.0	107
Total Aids/Credits	\$300,813	100.0%	\$3,496	\$16,284,567	100.0%	\$2,969
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$51,900	42.0%	\$603	\$2,622,650	29.3%	\$478
City/Town Levy	23,905	19.4	278	2,082,658	23.3	380
School District Net Tax Capacity Levy	18,615	15.1	216	1,401,879	15.7	256
School District Referendum Market Value Levy	9,442	7.6	110	860,910	9.6	157
Miscellaneous District Levy	7,826	6.3	91	1,123,207	12.6	205
State Property Tax Levy	11,853	9.6	138	849,634	9.5	155
Total Levy	\$123,540	100.0%	1,436	\$8,940,937	100.0%	1,630
Less Property Tax Credits	3,920		46	66,769		12
Net Property Taxes Payable	119,620		1,390	8,874,169		1,618
B. Property Valuation (2014 Assessment)						
Market Valuation	\$14,000,042		\$162,697	\$592,802,719		\$108,072
Referendum Market Valuation	4,306,085		\$50,042	450,303,860		82,094
Net Tax Capacity (NTC)	129,234		1,502	6,486,089		1,182
C. Average Local NTC Tax Rate	78.924			110.992		
Avg. Referendum Mkt. Value Tax Rate	0.225			0.198		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$107,138	49.0%	\$1,245	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	39,594	18.1	460	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	14,414	6.6	168	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	12,500	5.7	145	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	17,297	7.9	201	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	15,937	7.3	185	1,201,344	6.7	219
State General Property Tax (Payable 2015)	11,853	5.4	138	849,634	4.8	155
Total State Taxes	\$218,732	100.0%	\$2,542	\$17,829,121	100.0%	\$3,250

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 (2014-2015)	\$141,025	45.7%	\$1,664	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)						
Medical Assistance	96,512	31.3	1,139	4,140,585	26.5	755
Minnesota Family Investment Program	2,192	0.7	26	70,415	0.5	13
General Assistance	590	0.2	7	51,050	0.3	9
MinnesotaCare	22	0.0	0	3,828	0.0	1
Social Services	26,176	8.5	309	1,622,786	10.4	296
Miscellaneous	1,880	0.6	22	183,397	1.2	33
Total	127,371	41.3	1,503	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)						
County Aid	19,800	6.4	234	583,696	3.7	106
Municipal Aid	654	0.2	8	176,853	1.1	32
Township Aid	1,354	0.4	16	41,139	0.3	7
Total	21,808	7.1	257	801,688	5.1	146
Other Aid (2014)						
Local Government Aid (Calendar 2015)	6,022	2.0	71	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	248	0.1	3	18,079	0.1	3
County Program Aid (Payable 2015)	9,824	3.2	116	209,969	1.3	38
Community Corrections Funding (2015)	2,157	0.7	25	86,347	0.6	16
Total Aids	308,455	100.0	3,640	15,631,663	100.0	2,850
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	1,202	98.9	14	38,899	58.3	7
Miscellaneous Credits	13	1.1	0	27,869	41.7	5
Total Property Tax Credits	1,215	100.0	14	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	2,339	57.6	28	373,267	63.7	68
Regular (Renters)	1,711	42.1	20	208,979	35.7	38
Targeting Refund	14	0.3	0	3,889	0.7	1
Total Property Tax Refunds	4,063	100.0	48	586,135	100.0	107
Total Aids/Credits	\$313,734	100.0%	\$3,703	\$16,284,567	100.0%	\$2,969
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$44,414	42.7%	\$524	\$2,622,650	29.3%	\$478
City/Town Levy	19,797	19.0	234	2,082,658	23.3	380
School District Net Tax Capacity Levy	16,772	16.1	198	1,401,879	15.7	256
School District Referendum Market Value Levy	6,559	6.3	77	860,910	9.6	157
Miscellaneous District Levy	2,823	2.7	33	1,123,207	12.6	205
State Property Tax Levy	13,769	13.2	162	849,634	9.5	155
Total Levy	\$104,134	100.0%	1,229	\$8,940,937	100.0%	1,630
Less Property Tax Credits	1,215		14	66,769		12
Net Property Taxes Payable	102,919		1,215	8,874,169		1,618
B. Property Valuation (2014 Assessment)						
Market Valuation	\$8,084,614		\$95,411	\$592,802,719		\$108,072
Referendum Market Valuation	4,936,979		\$58,264	450,303,860		82,094
Net Tax Capacity (NTC)	86,818		1,025	6,486,089		1,182
C. Average Local NTC Tax Rate	96.530			110.992		
Avg. Referendum Mkt. Value Tax Rate	0.133			0.198		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$66,055	36.0%	\$780	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	60,280	32.9	711	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	11,451	6.2	135	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	9,449	5.2	112	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	14,321	7.8	169	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	7,996	4.4	94	1,201,344	6.7	219
State General Property Tax (Payable 2015)	13,769	7.5	162	849,634	4.8	155
Total State Taxes	\$183,321	100.0%	\$2,163	\$17,829,121	100.0%	\$3,250

I. Major State Aids/Credits	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2014-2015)	\$406,577	39.4%	\$1,247	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)						
Medical Assistance	298,785	28.9	916	4,140,585	26.5	755
Minnesota Family Investment Program	4,429	0.4	14	70,415	0.5	13
General Assistance	3,684	0.4	11	51,050	0.3	9
MinnesotaCare	32	0.0	0	3,828	0.0	1
Social Services	121,647	11.8	373	1,622,786	10.4	296
Miscellaneous	13,968	1.4	43	183,397	1.2	33
Total	442,544	42.8	1,357	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)						
County Aid	62,552	6.1	192	583,696	3.7	106
Municipal Aid	12,321	1.2	38	176,853	1.1	32
Township Aid	2,431	0.2	7	41,139	0.3	7
Total	77,304	7.5	237	801,688	5.1	146
Other Aid (2014)						
Local Government Aid (Calendar 2015)	71,200	6.9	218	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	10,791	1.0	33	18,079	0.1	3
County Program Aid (Payable 2015)	17,258	1.7	53	209,969	1.3	38
Community Corrections Funding (2015)	7,180	0.7	22	86,347	0.6	16
Total Aids	1,032,854	100.0	3,167	15,631,663	100.0	2,850
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	1,114	6.7	3	38,899	58.3	7
Miscellaneous Credits	15,400	93.3	47	27,869	41.7	5
Total Property Tax Credits	16,513	100.0	51	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	15,486	62.9	47	373,267	63.7	68
Regular (Renters)	8,908	36.2	27	208,979	35.7	38
Targeting Refund	215	0.9	1	3,889	0.7	1
Total Property Tax Refunds	24,609	100.0	75	586,135	100.0	107
Total Aids/Credits	\$1,073,976	100.0%	\$3,293	\$16,284,567	100.0%	\$2,969
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$195,266	42.0%	\$599	\$2,622,650	29.3%	\$478
City/Town Levy	97,998	21.1	300	2,082,658	23.3	380
School District Net Tax Capacity Levy	69,160	14.9	212	1,401,879	15.7	256
School District Referendum Market Value Levy	26,572	5.7	81	860,910	9.6	157
Miscellaneous District Levy	28,849	6.2	88	1,123,207	12.6	205
State Property Tax Levy	47,404	10.2	145	849,634	9.5	155
Total Levy	\$465,249	100.0%	1,427	\$8,940,937	100.0%	1,630
Less Property Tax Credits	16,513		51	66,769		12
Net Property Taxes Payable	448,736		1,376	8,874,169		1,618
B. Property Valuation (2014 Assessment)						
Market Valuation	\$29,469,361		\$90,361	\$592,802,719		\$108,072
Referendum Market Valuation	22,395,847		\$68,671	450,303,860		82,094
Net Tax Capacity (NTC)	332,891		1,021	6,486,089		1,182
C. Average Local NTC Tax Rate	116.714			110.992		
Avg. Referendum Mkt. Value Tax Rate	0.131			0.198		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$329,331	40.0%	\$1,010	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	260,345	31.6	798	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	47,480	5.8	146	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	40,315	4.9	124	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	58,402	7.1	179	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	40,322	4.9	124	1,201,344	6.7	219
State General Property Tax (Payable 2015)	47,404	5.8	145	849,634	4.8	155
Total State Taxes	\$823,599	100.0%	\$2,525	\$17,829,121	100.0%	\$3,250

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 (2014-2015)	\$305,250	47.0%	\$1,344	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)						
Medical Assistance	172,007	26.5	758	4,140,585	26.5	755
Minnesota Family Investment Program	2,153	0.3	9	70,415	0.5	13
General Assistance	1,420	0.2	6	51,050	0.3	9
MinnesotaCare	34	0.0	0	3,828	0.0	1
Social Services	68,221	10.5	300	1,622,786	10.4	296
Miscellaneous	5,095	0.8	22	183,397	1.2	33
Total	248,929	38.3	1,096	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)						
County Aid	44,273	6.8	195	583,696	3.7	106
Municipal Aid	5,122	0.8	23	176,853	1.1	32
Township Aid	5,027	0.8	22	41,139	0.3	7
Total	54,422	8.4	240	801,688	5.1	146
Other Aid (2014)						
Local Government Aid (Calendar 2015)	28,265	4.4	124	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	326	0.1	1	18,079	0.1	3
County Program Aid (Payable 2015)	8,453	1.3	37	209,969	1.3	38
Community Corrections Funding (2015)	4,047	0.6	18	86,347	0.6	16
Total Aids	649,693	100.0	2,861	15,631,663	100.0	2,850
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	4,264	33.4	19	38,899	58.3	7
Miscellaneous Credits	8,498	66.6	37	27,869	41.7	5
Total Property Tax Credits	12,762	100.0	56	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	8,561	60.0	38	373,267	63.7	68
Regular (Renters)	5,669	39.7	25	208,979	35.7	38
Targeting Refund	48	0.3	0	3,889	0.7	1
Total Property Tax Refunds	14,278	100.0	63	586,135	100.0	107
Total Aids/Credits	\$676,733	100.0%	\$2,981	\$16,284,567	100.0%	\$2,969
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$139,048	42.0%	\$612	\$2,622,650	29.3%	\$478
City/Town Levy	69,016	20.9	304	2,082,658	23.3	380
School District Net Tax Capacity Levy	53,977	16.3	238	1,401,879	15.7	256
School District Referendum Market Value Levy	25,601	7.7	113	860,910	9.6	157
Miscellaneous District Levy	12,547	3.8	55	1,123,207	12.6	205
State Property Tax Levy	30,821	9.3	136	849,634	9.5	155
Total Levy	\$331,009	100.0%	1,458	\$8,940,937	100.0%	1,630
Less Property Tax Credits	12,762		56	66,769		12
Net Property Taxes Payable	318,247		1,402	8,874,169		1,618
B. Property Valuation (2014 Assessment)						
Market Valuation	\$34,931,577		\$153,851	\$592,802,719		\$108,072
Referendum Market Valuation	15,230,287		\$67,080	450,303,860		82,094
Net Tax Capacity (NTC)	336,997		1,484	6,486,089		1,182
C. Average Local NTC Tax Rate	81.465			110.992		
Avg. Referendum Mkt. Value Tax Rate	0.168			0.198		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$252,448	43.8%	\$1,112	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	151,786	26.3	669	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	34,397	6.0	151	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	29,361	5.1	129	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	49,119	8.5	216	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	28,473	4.9	125	1,201,344	6.7	219
State General Property Tax (Payable 2015)	30,821	5.3	136	849,634	4.8	155
Total State Taxes	\$576,405	100.0%	\$2,539	\$17,829,121	100.0%	\$3,250

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 (2014-2015)	\$230,225	46.2%	\$1,411	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)						
Medical Assistance	157,017	31.5	963	4,140,585	26.5	755
Minnesota Family Investment Program	1,789	0.4	11	70,415	0.5	13
General Assistance	847	0.2	5	51,050	0.3	9
MinnesotaCare	22	0.0	0	3,828	0.0	1
Social Services	48,253	9.7	296	1,622,786	10.4	296
Miscellaneous	3,871	0.8	24	183,397	1.2	33
Total	211,800	42.5	1,298	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)						
County Aid	26,778	5.4	164	583,696	3.7	106
Municipal Aid	1,860	0.4	11	176,853	1.1	32
Township Aid	2,651	0.5	16	41,139	0.3	7
Total	31,289	6.3	192	801,688	5.1	146
Other Aid (2014)						
Local Government Aid (Calendar 2015)	15,288	3.1	94	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	362	0.1	2	18,079	0.1	3
County Program Aid (Payable 2015)	6,680	1.3	41	209,969	1.3	38
Community Corrections Funding (2015)	2,854	0.6	17	86,347	0.6	16
Total Aids	498,498	100.0	3,056	15,631,663	100.0	2,850
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	2,974	71.9	18	38,899	58.3	7
Miscellaneous Credits	1,163	28.1	7	27,869	41.7	5
Total Property Tax Credits	4,137	100.0	25	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	7,143	64.2	44	373,267	63.7	68
Regular (Renters)	3,877	34.8	24	208,979	35.7	38
Targeting Refund	110	1.0	1	3,889	0.7	1
Total Property Tax Refunds	11,130	100.0	68	586,135	100.0	107
Total Aids/Credits	\$513,765	100.0%	\$3,150	\$16,284,567	100.0%	\$2,969
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$92,537	38.9%	\$567	\$2,622,650	29.3%	\$478
City/Town Levy	56,965	24.0	349	2,082,658	23.3	380
School District Net Tax Capacity Levy	38,800	16.3	238	1,401,879	15.7	256
School District Referendum Market Value Levy	14,924	6.3	91	860,910	9.6	157
Miscellaneous District Levy	4,416	1.9	27	1,123,207	12.6	205
State Property Tax Levy	30,161	12.7	185	849,634	9.5	155
Total Levy	\$237,802	100.0%	1,458	\$8,940,937	100.0%	1,630
Less Property Tax Credits	4,137		25	66,769		12
Net Property Taxes Payable	233,665		1,432	8,874,169		1,618
B. Property Valuation (2014 Assessment)						
Market Valuation	\$21,636,515		\$132,643	\$592,802,719		\$108,072
Referendum Market Valuation	11,566,511		\$70,908	450,303,860		82,094
Net Tax Capacity (NTC)	223,536		1,370	6,486,089		1,182
C. Average Local NTC Tax Rate	86.198			110.992		
Avg. Referendum Mkt. Value Tax Rate	0.129			0.198		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$140,152	36.9%	\$859	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	112,722	29.7	691	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	25,170	6.6	154	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	20,523	5.4	126	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	33,870	8.9	208	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	16,855	4.4	103	1,201,344	6.7	219
State General Property Tax (Payable 2015)	30,161	7.9	185	849,634	4.8	155
Total State Taxes	\$379,453	100.0%	\$2,326	\$17,829,121	100.0%	\$3,250

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 (2014-2015)	\$165,764	49.4%	\$1,423	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)						
Medical Assistance	80,918	24.1	694	4,140,585	26.5	755
Minnesota Family Investment Program	1,275	0.4	11	70,415	0.5	13
General Assistance	586	0.2	5	51,050	0.3	9
MinnesotaCare	19	0.0	0	3,828	0.0	1
Social Services	35,213	10.5	302	1,622,786	10.4	296
Miscellaneous	2,130	0.6	18	183,397	1.2	33
Total	120,141	35.8	1,031	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)						
County Aid	20,200	6.0	173	583,696	3.7	106
Municipal Aid	2,436	0.7	21	176,853	1.1	32
Township Aid	2,081	0.6	18	41,139	0.3	7
Total	24,717	7.4	212	801,688	5.1	146
Other Aid (2014)						
Local Government Aid (Calendar 2015)	17,736	5.3	152	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	359	0.1	3	18,079	0.1	3
County Program Aid (Payable 2015)	4,584	1.4	39	209,969	1.3	38
Community Corrections Funding (2015)	2,096	0.6	18	86,347	0.6	16
Total Aids	335,396	100.0	2,879	15,631,663	100.0	2,850
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	2,387	99.2	20	38,899	58.3	7
Miscellaneous Credits	20	0.8	0	27,869	41.7	5
Total Property Tax Credits	2,407	100.0	21	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	4,764	59.6	41	373,267	63.7	68
Regular (Renters)	3,209	40.1	28	208,979	35.7	38
Targeting Refund	26	0.3	0	3,889	0.7	1
Total Property Tax Refunds	7,999	100.0	69	586,135	100.0	107
Total Aids/Credits	\$345,802	100.0%	\$2,968	\$16,284,567	100.0%	\$2,969
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$74,480	45.2%	\$639	\$2,622,650	29.3%	\$478
City/Town Levy	41,353	25.1	355	2,082,658	23.3	380
School District Net Tax Capacity Levy	19,458	11.8	167	1,401,879	15.7	256
School District Referendum Market Value Levy	12,706	7.7	109	860,910	9.6	157
Miscellaneous District Levy	3,482	2.1	30	1,123,207	12.6	205
State Property Tax Levy	13,146	8.0	113	849,634	9.5	155
Total Levy	\$164,625	100.0%	1,413	\$8,940,937	100.0%	1,630
Less Property Tax Credits	2,407		21	66,769		12
Net Property Taxes Payable	162,218		1,392	8,874,169		1,618
B. Property Valuation (2014 Assessment)						
Market Valuation	\$18,486,481		\$158,662	\$592,802,719		\$108,072
Referendum Market Valuation	7,159,001		\$61,443	450,303,860		82,094
Net Tax Capacity (NTC)	170,612		1,464	6,486,089		1,182
C. Average Local NTC Tax Rate	81.338			110.992		
Avg. Referendum Mkt. Value Tax Rate	0.177			0.198		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$135,366	45.6%	\$1,162	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	74,111	24.9	636	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	18,661	6.3	160	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	16,064	5.4	138	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	20,662	7.0	177	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	19,074	6.4	164	1,201,344	6.7	219
State General Property Tax (Payable 2015)	13,146	4.4	113	849,634	4.8	155
Total State Taxes	\$297,083	100.0%	\$2,550	\$17,829,121	100.0%	\$3,250

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 (2014-2015)	\$65,146	42.1%	\$1,503	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)						
Medical Assistance	40,304	26.0	930	4,140,585	26.5	755
Minnesota Family Investment Program	334	0.2	8	70,415	0.5	13
General Assistance	183	0.1	4	51,050	0.3	9
MinnesotaCare	2	0.0	0	3,828	0.0	1
Social Services	16,982	11.0	392	1,622,786	10.4	296
Miscellaneous	902	0.6	21	183,397	1.2	33
Total	58,706	37.9	1,354	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)						
County Aid	15,474	10.0	357	583,696	3.7	106
Municipal Aid	273	0.2	6	176,853	1.1	32
Township Aid	2,978	1.9	69	41,139	0.3	7
Total	18,725	12.1	432	801,688	5.1	146
Other Aid (2014)						
Local Government Aid (Calendar 2015)	9,979	6.4	230	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	562	0.4	13	18,079	0.1	3
County Program Aid (Payable 2015)	883	0.6	20	209,969	1.3	38
Community Corrections Funding (2015)	782	0.5	18	86,347	0.6	16
Total Aids	154,783	100.0	3,571	15,631,663	100.0	2,850
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	1,776	100.0	41	38,899	58.3	7
Miscellaneous Credits	0	0.0	0	27,869	41.7	5
Total Property Tax Credits	1,776	100.0	41	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	677	47.0	16	373,267	63.7	68
Regular (Renters)	758	52.7	17	208,979	35.7	38
Targeting Refund	5	0.3	0	3,889	0.7	1
Total Property Tax Refunds	1,439	100.0	33	586,135	100.0	107
Total Aids/Credits	\$157,998	100.0%	\$3,645	\$16,284,567	100.0%	\$2,969
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$37,646	48.3%	\$869	\$2,622,650	29.3%	\$478
City/Town Levy	18,882	24.2	436	2,082,658	23.3	380
School District Net Tax Capacity Levy	10,101	13.0	233	1,401,879	15.7	256
School District Referendum Market Value Levy	4,525	5.8	104	860,910	9.6	157
Miscellaneous District Levy	2,048	2.6	47	1,123,207	12.6	205
State Property Tax Levy	4,682	6.0	108	849,634	9.5	155
Total Levy	\$77,885	100.0%	1,797	\$8,940,937	100.0%	1,630
Less Property Tax Credits	1,776		41	66,769		12
Net Property Taxes Payable	76,109		1,756	8,874,169		1,618
B. Property Valuation (2014 Assessment)						
Market Valuation	\$13,150,731		\$303,411	\$592,802,719		\$108,072
Referendum Market Valuation	2,036,744		\$46,991	450,303,860		82,094
Net Tax Capacity (NTC)	111,513		2,573	6,486,089		1,182
C. Average Local NTC Tax Rate	61.332			110.992		
Avg. Referendum Mkt. Value Tax Rate	0.236			0.198		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$47,944	46.1%	\$1,106	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	19,681	18.9	454	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	7,773	7.5	179	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	6,806	6.6	157	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	9,496	9.1	219	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	7,524	7.2	174	1,201,344	6.7	219
State General Property Tax (Payable 2015)	4,682	4.5	108	849,634	4.8	155
Total State Taxes	\$103,906	100.0%	\$2,397	\$17,829,121	100.0%	\$3,250

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 (2014-2015)	\$221,452	50.2%	\$1,353	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)						
Medical Assistance	119,442	27.1	730	4,140,585	26.5	755
Minnesota Family Investment Program	1,147	0.3	7	70,415	0.5	13
General Assistance	862	0.2	5	51,050	0.3	9
MinnesotaCare	34	0.0	0	3,828	0.0	1
Social Services	42,681	9.7	261	1,622,786	10.4	296
Miscellaneous	2,840	0.6	17	183,397	1.2	33
Total	167,006	37.8	1,020	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)						
County Aid	26,017	5.9	159	583,696	3.7	106
Municipal Aid	2,159	0.5	13	176,853	1.1	32
Township Aid	1,436	0.3	9	41,139	0.3	7
Total	29,612	6.7	181	801,688	5.1	146
Other Aid (2014)						
Local Government Aid (Calendar 2015)	10,375	2.4	63	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	146	0.0	1	18,079	0.1	3
County Program Aid (Payable 2015)	9,035	2.0	55	209,969	1.3	38
Community Corrections Funding (2015)	3,690	0.8	23	86,347	0.6	16
Total Aids	441,317	100.0	2,697	15,631,663	100.0	2,850
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	2,378	99.0	15	38,899	58.3	7
Miscellaneous Credits	26	1.1	0	27,869	41.7	5
Total Property Tax Credits	2,403	100.0	15	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	12,961	76.2	79	373,267	63.7	68
Regular (Renters)	3,717	21.9	23	208,979	35.7	38
Targeting Refund	330	1.9	2	3,889	0.7	1
Total Property Tax Refunds	17,008	100.0	104	586,135	100.0	107
Total Aids/Credits	\$460,728	100.0%	\$2,815	\$16,284,567	100.0%	\$2,969
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$90,817	44.6%	\$555	\$2,622,650	29.3%	\$478
City/Town Levy	45,604	22.4	279	2,082,658	23.3	380
School District Net Tax Capacity Levy	37,617	18.5	230	1,401,879	15.7	256
School District Referendum Market Value Levy	13,729	6.7	84	860,910	9.6	157
Miscellaneous District Levy	4,014	2.0	25	1,123,207	12.6	205
State Property Tax Levy	11,858	5.8	72	849,634	9.5	155
Total Levy	\$203,640	100.0%	1,244	\$8,940,937	100.0%	1,630
Less Property Tax Credits	2,403		15	66,769		12
Net Property Taxes Payable	201,237		1,230	8,874,169		1,618
B. Property Valuation (2014 Assessment)						
Market Valuation	\$11,929,170		\$72,892	\$592,802,719		\$108,072
Referendum Market Valuation	9,567,330		\$58,460	450,303,860		82,094
Net Tax Capacity (NTC)	121,883		745	6,486,089		1,182
C. Average Local NTC Tax Rate	145.823			110.992		
Avg. Referendum Mkt. Value Tax Rate	0.147			0.198		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$159,537	47.2%	\$975	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	73,732	21.8	451	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	24,815	7.3	152	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	20,027	5.9	122	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	35,662	10.5	218	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	12,405	3.7	76	1,201,344	6.7	219
State General Property Tax (Payable 2015)	11,858	3.5	72	849,634	4.8	155
Total State Taxes	\$338,037	100.0%	\$2,066	\$17,829,121	100.0%	\$3,250

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 (2014-2015)	\$624,799	59.3%	\$1,497	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)						
Medical Assistance	226,618	21.5	543	4,140,585	26.5	755
Minnesota Family Investment Program	3,915	0.4	9	70,415	0.5	13
General Assistance	1,926	0.2	5	51,050	0.3	9
MinnesotaCare	114	0.0	0	3,828	0.0	1
Social Services	89,818	8.5	215	1,622,786	10.4	296
Miscellaneous	7,686	0.7	18	183,397	1.2	33
Total	330,077	31.3	791	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)						
County Aid	33,031	3.1	79	583,696	3.7	106
Municipal Aid	11,022	1.0	26	176,853	1.1	32
Township Aid	1,798	0.2	4	41,139	0.3	7
Total	45,852	4.4	110	801,688	5.1	146
Other Aid (2014)						
Local Government Aid (Calendar 2015)	28,179	2.7	68	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	161	0.0	0	18,079	0.1	3
County Program Aid (Payable 2015)	19,163	1.8	46	209,969	1.3	38
Community Corrections Funding (2015)	5,734	0.5	14	86,347	0.6	16
Total Aids	1,053,965	100.0	2,525	15,631,663	100.0	2,850
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	3,316	96.8	8	38,899	58.3	7
Miscellaneous Credits	109	3.2	0	27,869	41.7	5
Total Property Tax Credits	3,425	100.0	8	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	26,288	67.1	63	373,267	63.7	68
Regular (Renters)	12,735	32.5	31	208,979	35.7	38
Targeting Refund	151	0.4	0	3,889	0.7	1
Total Property Tax Refunds	39,174	100.0	94	586,135	100.0	107
Total Aids/Credits	\$1,096,564	100.0%	\$2,627	\$16,284,567	100.0%	\$2,969
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$183,906	33.4%	\$441	\$2,622,650	29.3%	\$478
City/Town Levy	139,545	25.4	334	2,082,658	23.3	380
School District Net Tax Capacity Levy	115,577	21.0	277	1,401,879	15.7	256
School District Referendum Market Value Levy	44,419	8.1	106	860,910	9.6	157
Miscellaneous District Levy	15,445	2.8	37	1,123,207	12.6	205
State Property Tax Levy	51,192	9.3	123	849,634	9.5	155
Total Levy	\$550,084	100.0%	1,318	\$8,940,937	100.0%	1,630
Less Property Tax Credits	3,425		8	66,769		12
Net Property Taxes Payable	546,659		1,310	8,874,169		1,618
B. Property Valuation (2014 Assessment)						
Market Valuation	\$33,317,108		\$79,813	\$592,802,719		\$108,072
Referendum Market Valuation	29,102,728		\$69,717	450,303,860		82,094
Net Tax Capacity (NTC)	374,839		898	6,486,089		1,182
C. Average Local NTC Tax Rate	120.411			110.992		
Avg. Referendum Mkt. Value Tax Rate	0.163			0.198		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$521,154	47.6%	\$1,248	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	280,553	25.6	672	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	61,327	5.6	147	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	53,949	4.9	129	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	73,746	6.7	177	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	53,063	4.8	127	1,201,344	6.7	219
State General Property Tax (Payable 2015)	51,192	4.7	123	849,634	4.8	155
Total State Taxes	\$1,094,983	100.0%	\$2,623	\$17,829,121	100.0%	\$3,250

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 (2014-2015)	\$182,153	47.7%	\$1,547	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)						
Medical Assistance	85,275	22.3	724	4,140,585	26.5	755
Minnesota Family Investment Program	925	0.2	8	70,415	0.5	13
General Assistance	496	0.1	4	51,050	0.3	9
MinnesotaCare	39	0.0	0	3,828	0.0	1
Social Services	39,198	10.3	333	1,622,786	10.4	296
Miscellaneous	2,421	0.6	21	183,397	1.2	33
Total	128,353	33.6	1,090	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)						
County Aid	34,123	8.9	290	583,696	3.7	106
Municipal Aid	1,551	0.4	13	176,853	1.1	32
Township Aid	5,788	1.5	49	41,139	0.3	7
Total	41,462	10.9	352	801,688	5.1	146
Other Aid (2014)						
Local Government Aid (Calendar 2015)	24,450	6.4	208	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	803	0.2	7	18,079	0.1	3
County Program Aid (Payable 2015)	2,167	0.6	18	209,969	1.3	38
Community Corrections Funding (2015)	2,345	0.6	20	86,347	0.6	16
Total Aids	381,733	100.0	3,242	15,631,663	100.0	2,850
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	3,926	99.5	33	38,899	58.3	7
Miscellaneous Credits	21	0.5	0	27,869	41.7	5
Total Property Tax Credits	3,947	100.0	34	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	1,930	46.0	16	373,267	63.7	68
Regular (Renters)	2,262	53.9	19	208,979	35.7	38
Targeting Refund	5	0.1	0	3,889	0.7	1
Total Property Tax Refunds	4,197	100.0	36	586,135	100.0	107
Total Aids/Credits	\$389,878	100.0%	\$3,311	\$16,284,567	100.0%	\$2,969
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$76,497	42.7%	\$650	\$2,622,650	29.3%	\$478
City/Town Levy	42,085	23.5	357	2,082,658	23.3	380
School District Net Tax Capacity Levy	28,943	16.2	246	1,401,879	15.7	256
School District Referendum Market Value Levy	13,535	7.6	115	860,910	9.6	157
Miscellaneous District Levy	3,004	1.7	26	1,123,207	12.6	205
State Property Tax Levy	14,903	8.3	127	849,634	9.5	155
Total Levy	\$178,967	100.0%	1,520	\$8,940,937	100.0%	1,630
Less Property Tax Credits	3,947		34	66,769		12
Net Property Taxes Payable	175,019		1,486	8,874,169		1,618
B. Property Valuation (2014 Assessment)						
Market Valuation	\$33,008,418		\$280,295	\$592,802,719		\$108,072
Referendum Market Valuation	5,959,055		\$50,602	450,303,860		82,094
Net Tax Capacity (NTC)	290,220		2,464	6,486,089		1,182
C. Average Local NTC Tax Rate	51.789			110.992		
Avg. Referendum Mkt. Value Tax Rate	0.231			0.198		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$123,452	42.6%	\$1,048	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	65,590	22.6	557	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	19,609	6.8	167	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	17,031	5.9	145	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	26,348	9.1	224	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	23,117	8.0	196	1,201,344	6.7	219
State General Property Tax (Payable 2015)	14,903	5.1	127	849,634	4.8	155
Total State Taxes	\$290,050	100.0%	\$2,463	\$17,829,121	100.0%	\$3,250

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 (2014-2015)	\$287,637	46.4%	\$1,242	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)						
Medical Assistance	144,620	23.3	624	4,140,585	26.5	755
Minnesota Family Investment Program	1,657	0.3	7	70,415	0.5	13
General Assistance	1,221	0.2	5	51,050	0.3	9
MinnesotaCare	57	0.0	0	3,828	0.0	1
Social Services	71,601	11.5	309	1,622,786	10.4	296
Miscellaneous	4,574	0.7	20	183,397	1.2	33
Total	223,729	36.1	966	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)						
County Aid	44,342	7.1	191	583,696	3.7	106
Municipal Aid	5,085	0.8	22	176,853	1.1	32
Township Aid	3,612	0.6	16	41,139	0.3	7
Total	53,039	8.5	229	801,688	5.1	146
Other Aid (2014)						
Local Government Aid (Calendar 2015)	43,628	7.0	188	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	833	0.1	4	18,079	0.1	3
County Program Aid (Payable 2015)	7,308	1.2	32	209,969	1.3	38
Community Corrections Funding (2015)	4,250	0.7	18	86,347	0.6	16
Total Aids	620,423	100.0	2,678	15,631,663	100.0	2,850
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	4,347	96.0	19	38,899	58.3	7
Miscellaneous Credits	182	4.0	1	27,869	41.7	5
Total Property Tax Credits	4,529	100.0	20	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	8,573	58.6	37	373,267	63.7	68
Regular (Renters)	6,008	41.0	26	208,979	35.7	38
Targeting Refund	59	0.4	0	3,889	0.7	1
Total Property Tax Refunds	14,639	100.0	63	586,135	100.0	107
Total Aids/Credits	\$639,592	100.0%	\$2,761	\$16,284,567	100.0%	\$2,969
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$133,119	40.5%	\$575	\$2,622,650	29.3%	\$478
City/Town Levy	83,720	25.4	361	2,082,658	23.3	380
School District Net Tax Capacity Levy	54,122	16.4	234	1,401,879	15.7	256
School District Referendum Market Value Levy	26,897	8.2	116	860,910	9.6	157
Miscellaneous District Levy	4,776	1.5	21	1,123,207	12.6	205
State Property Tax Levy	26,398	8.0	114	849,634	9.5	155
Total Levy	\$329,031	100.0%	1,420	\$8,940,937	100.0%	1,630
Less Property Tax Credits	4,529		20	66,769		12
Net Property Taxes Payable	324,502		1,401	8,874,169		1,618
B. Property Valuation (2014 Assessment)						
Market Valuation	\$37,155,249		\$160,371	\$592,802,719		\$108,072
Referendum Market Valuation	14,075,962		\$60,755	450,303,860		82,094
Net Tax Capacity (NTC)	342,446		1,478	6,486,089		1,182
C. Average Local NTC Tax Rate	80.441			110.992		
Avg. Referendum Mkt. Value Tax Rate	0.193			0.198		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$278,209	47.5%	\$1,201	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	135,713	23.2	586	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	35,014	6.0	151	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	30,238	5.2	131	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	40,592	6.9	175	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	39,036	6.7	168	1,201,344	6.7	219
State General Property Tax (Payable 2015)	26,398	4.5	114	849,634	4.8	155
Total State Taxes	\$585,199	100.0%	\$2,526	\$17,829,121	100.0%	\$3,250

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 (2014-2015)	\$693,965	51.8%	\$1,381	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)						
Medical Assistance	294,165	21.9	586	4,140,585	26.5	755
Minnesota Family Investment Program	4,511	0.3	9	70,415	0.5	13
General Assistance	2,316	0.2	5	51,050	0.3	9
MinnesotaCare	238	0.0	0	3,828	0.0	1
Social Services	151,056	11.3	301	1,622,786	10.4	296
Miscellaneous	11,497	0.9	23	183,397	1.2	33
Total	463,783	34.6	923	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)						
County Aid	64,838	4.8	129	583,696	3.7	106
Municipal Aid	14,046	1.0	28	176,853	1.1	32
Township Aid	6,145	0.5	12	41,139	0.3	7
Total	85,029	6.3	169	801,688	5.1	146
Other Aid (2014)						
Local Government Aid (Calendar 2015)	67,442	5.0	134	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	1,631	0.1	3	18,079	0.1	3
County Program Aid (Payable 2015)	21,024	1.6	42	209,969	1.3	38
Community Corrections Funding (2015)	7,605	0.6	15	86,347	0.6	16
Total Aids	1,340,480	100.0	2,668	15,631,663	100.0	2,850
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	6,540	99.1	13	38,899	58.3	7
Miscellaneous Credits	60	0.9	0	27,869	41.7	5
Total Property Tax Credits	6,600	100.0	13	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	23,545	61.6	47	373,267	63.7	68
Regular (Renters)	14,486	37.9	29	208,979	35.7	38
Targeting Refund	165	0.4	0	3,889	0.7	1
Total Property Tax Refunds	38,196	100.0	76	586,135	100.0	107
Total Aids/Credits	\$1,385,275	100.0%	\$2,758	\$16,284,567	100.0%	\$2,969
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$255,726	36.8%	\$509	\$2,622,650	29.3%	\$478
City/Town Levy	191,138	27.5	380	2,082,658	23.3	380
School District Net Tax Capacity Levy	112,678	16.2	224	1,401,879	15.7	256
School District Referendum Market Value Levy	64,264	9.3	128	860,910	9.6	157
Miscellaneous District Levy	11,281	1.6	22	1,123,207	12.6	205
State Property Tax Levy	59,233	8.5	118	849,634	9.5	155
Total Levy	\$694,320	100.0%	1,382	\$8,940,937	100.0%	1,630
Less Property Tax Credits	6,600		13	66,769		12
Net Property Taxes Payable	687,720		1,369	8,874,169		1,618
B. Property Valuation (2014 Assessment)						
Market Valuation	\$54,069,137		\$107,636	\$592,802,719		\$108,072
Referendum Market Valuation	34,490,006		\$68,659	450,303,860		82,094
Net Tax Capacity (NTC)	543,405		1,082	6,486,089		1,182
C. Average Local NTC Tax Rate	104.954			110.992		
Avg. Referendum Mkt. Value Tax Rate	0.188			0.198		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$642,935	48.9%	\$1,280	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	314,049	23.9	625	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	73,002	5.6	145	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	62,806	4.8	125	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	89,973	6.8	179	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	72,852	5.5	145	1,201,344	6.7	219
State General Property Tax (Payable 2015)	59,233	4.5	118	849,634	4.8	155
Total State Taxes	\$1,314,850	100.0%	\$2,617	\$17,829,121	100.0%	\$3,250

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 (2014-2015)	\$4,470,985	52.5%	\$1,488	\$7,926,620	50.7%	\$1,445
Human Services Aid (Calendar 2015)						
Medical Assistance	2,358,054	27.7	785	4,140,585	26.5	755
Minnesota Family Investment Program	45,217	0.5	15	70,415	0.5	13
General Assistance	36,453	0.4	12	51,050	0.3	9
MinnesotaCare	3,200	0.0	1	3,828	0.0	1
Social Services	881,819	10.3	293	1,622,786	10.4	296
Miscellaneous	124,826	1.5	42	183,397	1.2	33
Total	3,449,569	40.5	1,148	6,072,061	38.8	1,107
Highway Aid (Calendar 2015)						
County Aid	160,003	1.9	53	583,696	3.7	106
Municipal Aid	117,996	1.4	39	176,853	1.1	32
Township Aid	1,219	0.0	0	41,139	0.3	7
Total	279,218	3.3	93	801,688	5.1	146
Other Aid (2014)						
Local Government Aid (Calendar 2015)	177,192	2.1	59	516,898	3.3	94
Disparity Reduction Aid (Calendar 2015)	1,367	0.0	0	18,079	0.1	3
County Program Aid (Payable 2015)	100,322	1.2	33	209,969	1.3	38
Community Corrections Funding (2015)	41,695	0.5	14	86,347	0.6	16
Total Aids	8,520,348	100.0	2,835	15,631,663	100.0	2,850
B. Property Tax Credits (Payable 2015)						
Agricultural Market Value Credit	2,032	64.9	1	38,899	58.3	7
Miscellaneous Credits	1,101	35.1	0	27,869	41.7	5
Total Property Tax Credits	3,133	100.0	1	66,769	100.0	12
C. Property Tax Refunds (14 filed 15)						
Regular (Homeowners)	259,224	63.8	86	373,267	63.7	68
Regular (Renters)	144,245	35.5	48	208,979	35.7	38
Targeting Refund	2,758	0.7	1	3,889	0.7	1
Total Property Tax Refunds	406,227	100.0	135	586,135	100.0	107
Total Aids/Credits	\$8,929,709	100.0%	\$2,971	\$16,284,567	100.0%	\$2,969
II. Property Tax Data						
A. Property Tax Levy (Payable 2015)						
County Levy	\$1,247,294	22.8%	\$415	\$2,622,650	29.3%	\$478
City/Town Levy	1,252,652	22.9	417	2,082,658	23.3	380
School District Net Tax Capacity Levy	826,059	15.1	275	1,401,879	15.7	256
School District Referendum Market Value Levy	597,738	10.9	199	860,910	9.6	157
Miscellaneous District Levy	1,022,695	18.7	340	1,123,207	12.6	205
State Property Tax Levy	534,214	9.7	178	849,634	9.5	155
Total Levy	\$5,480,653	100.0%	1,824	\$8,940,937	100.0%	1,630
Less Property Tax Credits	3,133		1	66,769		12
Net Property Taxes Payable	5,477,520		1,823	8,874,169		1,618
B. Property Valuation (2014 Assessment)						
Market Valuation	\$283,564,316		\$94,351	\$592,802,719		\$108,072
Referendum Market Valuation	289,477,324		\$96,318	450,303,860		82,094
Net Tax Capacity (NTC)	3,421,694		1,139	6,486,089		1,182
C. Average Local NTC Tax Rate	126.403			110.992		
Avg. Referendum Mkt. Value Tax Rate	0.215			0.198		
III. Major State Taxes						
Individual Income Tax (2014 filed 2015)	\$6,025,342	51.8%	\$2,005	\$8,829,064	49.5%	\$1,610
Sales/Use Tax (Calendar 2015)	2,971,368	25.6	989	4,559,522	25.6	831
Motor Vehicle Sales Tax (Calendar 2015)	417,790	3.6	139	790,904	4.4	144
Motor Vehicle Registration Tax (Calendar 2015)	385,384	3.3	128	704,453	4.0	128
Motor Fuels Tax (Calendar 2015)	424,713	3.7	141	894,201	5.0	163
Corporate Income Tax (Calendar 2015)	864,691	7.4	288	1,201,344	6.7	219
State General Property Tax (Payable 2015)	534,214	4.6	178	849,634	4.8	155
Total State Taxes	\$11,623,501	100.0%	\$3,868	\$17,829,121	100.0%	\$3,250

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 2015 estimated population, which was used for each county in determining the county and region per capita amounts. 2015 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 (2014-2015)	\$19,956	41.9%	\$1,270	\$1,247	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	15,580	32.7	991	916	755
Minnesota Family Investment Program	90	0.2	6	14	13
General Assistance	112	0.2	7	11	9
MinnesotaCare	8	0.0	1	0	1
Social Services	4,444	9.3	283	373	296
Miscellaneous	380	0.8	24	43	33
Total	20,616	43.3	1,312	1,357	1,107
Highway Aid (Calendar 2015)					
County Aid	4,737	9.9	301	192	106
Municipal Aid	0	0.0	0	38	32
Township Aid	418	0.9	27	7	7
Total	5,155	10.8	328	237	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	986	2.1	63	218	94
Disparity Reduction Aid (Calendar 2015)	22	0.0	1	33	3
County Program Aid (Payable 2015)	664	1.4	42	53	38
Community Corrections Funding (2015)	262	0.5	17	22	16
Total Aids	47,660	100.0	3,033	3,167	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	284	23.8	18	3	7
Miscellaneous Credits	910	76.2	58	47	5
Total Property Tax Credits	1,194	100.0	76	51	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	325	55.2	21	47	68
Regular (Renters)	263	44.7	17	27	38
Targeting Refund	1	0.2	0	1	1
Total Property Tax Refunds	589	100.0	37	75	107
Total Aids/Credits	\$49,443	100.0%	\$3,146	\$3,293	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$11,870	50.3%	\$755	\$599	\$478
City/Town Levy	5,172	21.9	329	300	380
School District Net Tax Capacity Levy	2,383	10.1	152	212	256
School District Referendum Market Value Levy	860	3.6	55	81	157
Miscellaneous District Levy	732	3.1	47	88	205
State Property Tax Levy	2,579	10.9	164	145	155
Total Levy	\$23,596	100.0%	\$1,501	\$1,427	\$1,631
Less Property Tax Credits	1,194		76	51	12
Net Property Taxes Payable	22,402		1,426	1,376	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,712,246		\$172,590	\$90,361	\$108,072
Referendum Market Valuation	1,147,038		\$72,990	68,671	82,094
Net Tax Capacity (NTC)	27,142		1,727	1,021	1,182
C. Average Local NTC Tax Rate	74.262				
Avg. Referendum Mkt. Value Tax Rate	0.075				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$12,515	37.5%	\$796	\$1,010	\$1,610
Sales/Use Tax (Calendar 2015)	7,797	23.4	496	798	831
Motor Vehicle Sales Tax (Calendar 2015)	2,675	8.0	170	146	144
Motor Vehicle Registration Tax (Calendar 2015)	2,263	6.8	144	124	128
Motor Fuels Tax (Calendar 2015)	3,982	11.9	253	179	163
Corporate Income Tax (Calendar 2015)	1,523	4.6	97	124	219
State General Property Tax (Payable 2015)	2,579	7.7	164	145	155
Total State Taxes	\$33,335	100.0%	\$2,121	\$2,525	\$3,250

I. Major State Aids/Credits	ANOKA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$545,460	58.8%	\$1,582	\$1,488	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	216,694	23.4	628	785	755
Minnesota Family Investment Program	3,820	0.4	11	15	13
General Assistance	1,832	0.2	5	12	9
MinnesotaCare	357	0.0	1	1	1
Social Services	88,368	9.5	256	293	296
Miscellaneous	5,564	0.6	16	42	33
Total	316,635	34.2	918	1,148	1,107
Highway Aid (Calendar 2015)					
County Aid	24,175	2.6	70	53	106
Municipal Aid	12,098	1.3	35	39	32
Township Aid	31	0.0	0	0	7
Total	36,304	3.9	105	93	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	7,439	0.8	22	59	94
Disparity Reduction Aid (Calendar 2015)	0	0.0	0	0	3
County Program Aid (Payable 2015)	16,926	1.8	49	33	38
Community Corrections Funding (2015)	4,868	0.5	14	14	16
Total Aids	927,632	100.0	2,690	2,835	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	161	95.8	0	1	7
Miscellaneous Credits	7	4.2	0	0	5
Total Property Tax Credits	168	100.0	0	1	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	26,669	68.8	77	86	68
Regular (Renters)	11,760	30.3	34	48	38
Targeting Refund	343	0.9	1	1	1
Total Property Tax Refunds	38,772	100.0	112	135	107
Total Aids/Credits	\$966,572	100.0%	\$2,803	\$2,971	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$96,860	22.6%	\$281	\$415	\$478
City/Town Levy	107,008	25.0	310	417	380
School District Net Tax Capacity Levy	71,987	16.8	209	275	256
School District Referendum Market Value Levy	47,491	11.1	138	199	157
Miscellaneous District Levy	66,202	15.5	192	340	205
State Property Tax Levy	38,250	8.9	111	178	155
Total Levy	\$427,799	100.0%	\$1,241	\$1,824	\$1,631
Less Property Tax Credits	168		0	1	12
Net Property Taxes Payable	427,631		1,240	1,823	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$24,689,832		\$71,598	\$94,351	\$108,072
Referendum Market Valuation	26,233,767		\$76,076	96,318	82,094
Net Tax Capacity (NTC)	285,532		828	1,139	1,182
C. Average Local NTC Tax Rate	119.462				
Avg. Referendum Mkt. Value Tax Rate	0.185				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$481,920	51.0%	\$1,398	\$2,005	\$1,610
Sales/Use Tax (Calendar 2015)	232,524	24.6	674	989	831
Motor Vehicle Sales Tax (Calendar 2015)	48,477	5.1	141	139	144
Motor Vehicle Registration Tax (Calendar 2015)	42,873	4.5	124	128	128
Motor Fuels Tax (Calendar 2015)	47,477	5.0	138	141	163
Corporate Income Tax (Calendar 2015)	52,923	5.6	153	288	219
State General Property Tax (Payable 2015)	38,250	4.1	111	178	155
Total State Taxes	\$944,444	100.0%	\$2,739	\$3,868	\$3,250

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 (2014-2015)	\$49,035	49.8%	\$1,461	\$1,344	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	29,750	30.2	886	758	755
Minnesota Family Investment Program	307	0.3	9	9	13
General Assistance	298	0.3	9	6	9
MinnesotaCare	1	0.0	0	0	1
Social Services	8,197	8.3	244	300	296
Miscellaneous	624	0.6	19	22	33
Total	39,177	39.8	1,167	1,096	1,107
Highway Aid (Calendar 2015)					
County Aid	5,312	5.4	158	195	106
Municipal Aid	584	0.6	17	23	32
Township Aid	624	0.6	19	22	7
Total	6,520	6.6	194	240	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,733	1.8	52	124	94
Disparity Reduction Aid (Calendar 2015)	9	0.0	0	1	3
County Program Aid (Payable 2015)	1,328	1.3	40	37	38
Community Corrections Funding (2015)	670	0.7	20	18	16
Total Aids	98,472	100.0	2,934	2,861	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	576	100.0	17	19	7
Miscellaneous Credits	0	0.0	0	37	5
Total Property Tax Credits	576	100.0	17	56	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,230	63.1	37	38	68
Regular (Renters)	715	36.7	21	25	38
Targeting Refund	4	0.2	0	0	1
Total Property Tax Refunds	1,949	100.0	58	63	107
Total Aids/Credits	\$100,997	100.0%	\$3,009	\$2,981	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$18,814	41.5%	\$560	\$612	\$478
City/Town Levy	9,756	21.5	291	304	380
School District Net Tax Capacity Levy	6,385	14.1	190	238	256
School District Referendum Market Value Levy	3,822	8.4	114	113	157
Miscellaneous District Levy	1,465	3.2	44	55	205
State Property Tax Levy	5,066	11.2	151	136	155
Total Levy	\$45,308	100.0%	\$1,350	\$1,458	\$1,631
Less Property Tax Credits	576		17	56	12
Net Property Taxes Payable	44,732		1,333	1,402	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$4,793,310		\$142,798	\$153,851	\$108,072
Referendum Market Valuation	2,439,275		\$72,669	67,080	82,094
Net Tax Capacity (NTC)	47,551		1,417	1,484	1,182
C. Average Local NTC Tax Rate	76.590				
Avg. Referendum Mkt. Value Tax Rate	0.157				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$33,385	41.7%	\$995	\$1,112	\$1,610
Sales/Use Tax (Calendar 2015)	22,395	28.0	667	669	831
Motor Vehicle Sales Tax (Calendar 2015)	5,126	6.4	153	151	144
Motor Vehicle Registration Tax (Calendar 2015)	4,266	5.3	127	129	128
Motor Fuels Tax (Calendar 2015)	6,390	8.0	190	216	163
Corporate Income Tax (Calendar 2015)	3,485	4.4	104	125	219
State General Property Tax (Payable 2015)	5,066	6.3	151	136	155
Total State Taxes	\$80,113	100.0%	\$2,387	\$2,539	\$3,250

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 (2014-2015)	\$80,757	45.0%	\$1,760	\$1,664	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	60,925	34.0	1,328	1,139	755
Minnesota Family Investment Program	1,614	0.9	35	26	13
General Assistance	339	0.2	7	7	9
MinnesotaCare	22	0.0	0	0	1
Social Services	16,339	9.1	356	309	296
Miscellaneous	1,104	0.6	24	22	33
Total	80,341	44.8	1,751	1,503	1,107
Highway Aid (Calendar 2015)					
County Aid	6,509	3.6	142	234	106
Municipal Aid	654	0.4	14	8	32
Township Aid	414	0.2	9	16	7
Total	7,578	4.2	165	257	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	3,592	2.0	78	71	94
Disparity Reduction Aid (Calendar 2015)	8	0.0	0	3	3
County Program Aid (Payable 2015)	5,925	3.3	129	116	38
Community Corrections Funding (2015)	1,077	0.6	23	25	16
Total Aids	179,277	100.0	3,908	3,640	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	398	98.5	9	14	7
Miscellaneous Credits	6	1.5	0	0	5
Total Property Tax Credits	404	100.0	9	14	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,133	50.1	25	28	68
Regular (Renters)	1,122	49.6	24	20	38
Targeting Refund	6	0.3	0	0	1
Total Property Tax Refunds	2,260	100.0	49	48	107
Total Aids/Credits	\$181,941	100.0%	\$3,966	\$3,703	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$18,827	42.9%	\$410	\$524	\$478
City/Town Levy	8,828	20.1	192	234	380
School District Net Tax Capacity Levy	6,364	14.5	139	198	256
School District Referendum Market Value Levy	3,220	7.3	70	77	157
Miscellaneous District Levy	1,420	3.2	31	33	205
State Property Tax Levy	5,209	11.9	114	162	155
Total Levy	\$43,868	100.0%	\$956	\$1,229	\$1,631
Less Property Tax Credits	404		9	14	12
Net Property Taxes Payable	43,464		947	1,215	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,895,725		\$63,125	\$95,411	\$108,072
Referendum Market Valuation	2,311,497		\$50,389	58,264	82,094
Net Tax Capacity (NTC)	32,351		705	1,025	1,182
C. Average Local NTC Tax Rate	109.546				
Avg. Referendum Mkt. Value Tax Rate	0.139				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$35,117	35.4%	\$766	\$780	\$1,610
Sales/Use Tax (Calendar 2015)	37,552	37.9	819	711	831
Motor Vehicle Sales Tax (Calendar 2015)	5,652	5.7	123	135	144
Motor Vehicle Registration Tax (Calendar 2015)	4,739	4.8	103	112	128
Motor Fuels Tax (Calendar 2015)	6,384	6.4	139	169	163
Corporate Income Tax (Calendar 2015)	4,489	4.5	98	94	219
State General Property Tax (Payable 2015)	5,209	5.3	114	162	155
Total State Taxes	\$99,141	100.0%	\$2,161	\$2,163	\$3,250

	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 (2014-2015)	\$57,747	51.1%	\$1,453	\$1,497	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	29,281	25.9	737	543	755
Minnesota Family Investment Program	534	0.5	13	9	13
General Assistance	379	0.3	10	5	9
MinnesotaCare	1	0.0	0	0	1
Social Services	13,285	11.7	334	215	296
Miscellaneous	1,288	1.1	32	18	33
Total	44,768	39.6	1,127	791	1,107
Highway Aid (Calendar 2015)					
County Aid	4,030	3.6	101	79	106
Municipal Aid	597	0.5	15	26	32
Township Aid	217	0.2	5	4	7
Total	4,844	4.3	122	110	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,891	2.6	73	68	94
Disparity Reduction Aid (Calendar 2015)	17	0.0	0	0	3
County Program Aid (Payable 2015)	2,108	1.9	53	46	38
Community Corrections Funding (2015)	707	0.6	18	14	16
Total Aids	113,082	100.0	2,846	2,525	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	562	99.6	14	8	7
Miscellaneous Credits	2	0.4	0	0	5
Total Property Tax Credits	564	100.0	14	8	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	2,393	57.4	60	63	68
Regular (Renters)	1,771	42.5	45	31	38
Targeting Refund	3	0.1	0	0	1
Total Property Tax Refunds	4,166	100.0	105	94	107
Total Aids/Credits	\$117,812	100.0%	\$2,965	\$2,627	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$19,163	40.2%	\$482	\$441	\$478
City/Town Levy	9,289	19.5	234	334	380
School District Net Tax Capacity Levy	11,342	23.8	285	277	256
School District Referendum Market Value Levy	3,196	6.7	80	106	157
Miscellaneous District Levy	879	1.8	22	37	205
State Property Tax Levy	3,806	8.0	96	123	155
Total Levy	\$47,674	100.0%	\$1,200	\$1,318	\$1,631
Less Property Tax Credits	564		14	8	12
Net Property Taxes Payable	47,110		1,185	1,310	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,561,775		\$64,465	\$79,813	\$108,072
Referendum Market Valuation	2,170,511		\$54,619	69,717	82,094
Net Tax Capacity (NTC)	27,379		689	898	1,182
C. Average Local NTC Tax Rate	147.690				
Avg. Referendum Mkt. Value Tax Rate	0.158				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$37,011	42.0%	\$931	\$1,248	\$1,610
Sales/Use Tax (Calendar 2015)	25,475	28.9	641	672	831
Motor Vehicle Sales Tax (Calendar 2015)	5,146	5.8	129	147	144
Motor Vehicle Registration Tax (Calendar 2015)	4,303	4.9	108	129	128
Motor Fuels Tax (Calendar 2015)	7,347	8.3	185	177	163
Corporate Income Tax (Calendar 2015)	5,127	5.8	129	127	219
State General Property Tax (Payable 2015)	3,806	4.3	96	123	155
Total State Taxes	\$88,215	100.0%	\$2,220	\$2,623	\$3,250

I. Major State Aids/Credits	BIG STONE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$7,339	38.7%	\$1,452	\$1,503	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	4,775	25.2	945	930	755
Minnesota Family Investment Program	29	0.2	6	8	13
General Assistance	23	0.1	5	4	9
MinnesotaCare	0	0.0	0	0	1
Social Services	2,058	10.9	407	392	296
Miscellaneous	122	0.6	24	21	33
Total	7,008	37.0	1,387	1,354	1,107
Highway Aid (Calendar 2015)					
County Aid	2,813	14.8	557	357	106
Municipal Aid	0	0.0	0	6	32
Township Aid	194	1.0	38	69	7
Total	3,007	15.9	595	432	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,220	6.4	241	230	94
Disparity Reduction Aid (Calendar 2015)	160	0.8	32	13	3
County Program Aid (Payable 2015)	107	0.6	21	20	38
Community Corrections Funding (2015)	121	0.6	24	18	16
Total Aids	18,962	100.0	3,752	3,571	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	223	100.0	44	41	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	223	100.0	44	41	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	100	50.3	20	16	68
Regular (Renters)	98	49.2	19	17	38
Targeting Refund	1	0.5	0	0	1
Total Property Tax Refunds	199	100.0	39	33	107
Total Aids/Credits	\$19,385	100.0%	\$3,836	\$3,645	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$4,627	55.5%	\$916	\$869	\$478
City/Town Levy	1,628	19.5	322	436	380
School District Net Tax Capacity Levy	998	12.0	197	233	256
School District Referendum Market Value Levy	438	5.3	87	104	157
Miscellaneous District Levy	259	3.1	51	47	205
State Property Tax Levy	391	4.7	77	108	155
Total Levy	\$8,342	100.0%	\$1,651	\$1,797	\$1,631
Less Property Tax Credits	223		44	41	12
Net Property Taxes Payable	8,119		1,606	1,756	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$1,378,107		\$272,676	\$303,411	\$108,072
Referendum Market Valuation	223,914		\$44,304	46,991	82,094
Net Tax Capacity (NTC)	11,174		2,211	2,573	1,182
C. Average Local NTC Tax Rate	67.233				
Avg. Referendum Mkt. Value Tax Rate	0.196				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$4,759	46.7%	\$942	\$1,106	\$1,610
Sales/Use Tax (Calendar 2015)	1,946	19.1	385	454	831
Motor Vehicle Sales Tax (Calendar 2015)	977	9.6	193	179	144
Motor Vehicle Registration Tax (Calendar 2015)	870	8.5	172	157	128
Motor Fuels Tax (Calendar 2015)	1,063	10.4	210	219	163
Corporate Income Tax (Calendar 2015)	189	1.9	37	174	219
State General Property Tax (Payable 2015)	391	3.8	77	108	155
Total State Taxes	\$10,195	100.0%	\$2,017	\$2,397	\$3,250

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 (2014-2015)	\$74,194	45.9%	\$1,121	\$1,242	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	38,533	23.8	582	624	755
Minnesota Family Investment Program	492	0.3	7	7	13
General Assistance	416	0.3	6	5	9
MinnesotaCare	20	0.0	0	0	1
Social Services	21,614	13.4	327	309	296
Miscellaneous	1,643	1.0	25	20	33
Total	62,718	38.8	948	966	1,107
Highway Aid (Calendar 2015)					
County Aid	9,127	5.6	138	191	106
Municipal Aid	1,915	1.2	29	22	32
Township Aid	391	0.2	6	16	7
Total	11,433	7.1	173	229	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	9,616	6.0	145	188	94
Disparity Reduction Aid (Calendar 2015)	150	0.1	2	4	3
County Program Aid (Payable 2015)	2,446	1.5	37	32	38
Community Corrections Funding (2015)	1,028	0.6	16	18	16
Total Aids	161,585	100.0	2,442	2,678	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	607	97.3	9	19	7
Miscellaneous Credits	17	2.7	0	1	5
Total Property Tax Credits	624	100.0	9	20	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	2,055	47.9	31	37	68
Regular (Renters)	2,235	52.1	34	26	38
Targeting Refund	3	0.1	0	0	1
Total Property Tax Refunds	4,293	100.0	65	63	107
Total Aids/Credits	\$166,502	100.0%	\$2,516	\$2,761	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$29,757	34.0%	\$450	\$575	\$478
City/Town Levy	23,127	26.4	349	361	380
School District Net Tax Capacity Levy	15,513	17.7	234	234	256
School District Referendum Market Value Levy	7,383	8.4	112	116	157
Miscellaneous District Levy	1,279	1.5	19	21	205
State Property Tax Levy	10,529	12.0	159	114	155
Total Levy	\$87,587	100.0%	\$1,323	\$1,420	\$1,631
Less Property Tax Credits	624		9	20	12
Net Property Taxes Payable	86,963		1,314	1,401	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$7,793,353		\$117,762	\$160,371	\$108,072
Referendum Market Valuation	4,453,608		\$67,296	60,755	82,094
Net Tax Capacity (NTC)	81,036		1,224	1,478	1,182
C. Average Local NTC Tax Rate	85.981				
Avg. Referendum Mkt. Value Tax Rate	0.166				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$74,658	38.0%	\$1,128	\$1,201	\$1,610
Sales/Use Tax (Calendar 2015)	71,106	36.2	1,074	586	831
Motor Vehicle Sales Tax (Calendar 2015)	8,282	4.2	125	151	144
Motor Vehicle Registration Tax (Calendar 2015)	7,218	3.7	109	131	128
Motor Fuels Tax (Calendar 2015)	9,500	4.8	144	175	163
Corporate Income Tax (Calendar 2015)	14,935	7.6	226	168	219
State General Property Tax (Payable 2015)	10,529	5.4	159	114	155
Total State Taxes	\$196,228	100.0%	\$2,965	\$2,526	\$3,250

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 (2014-2015)	\$25,928	40.0%	\$1,019	\$1,242	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	15,629	24.1	614	624	755
Minnesota Family Investment Program	100	0.2	4	7	13
General Assistance	104	0.2	4	5	9
MinnesotaCare	0	0.0	0	0	1
Social Services	9,009	13.9	354	309	296
Miscellaneous	392	0.6	15	20	33
Total	25,234	38.9	992	966	1,107
Highway Aid (Calendar 2015)					
County Aid	4,350	6.7	171	191	106
Municipal Aid	755	1.2	30	22	32
Township Aid	420	0.6	17	16	7
Total	5,525	8.5	217	229	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	6,833	10.5	269	188	94
Disparity Reduction Aid (Calendar 2015)	67	0.1	3	4	3
County Program Aid (Payable 2015)	785	1.2	31	32	38
Community Corrections Funding (2015)	501	0.8	20	18	16
Total Aids	64,872	100.0	2,551	2,678	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	595	100.0	23	19	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	595	100.0	23	20	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,035	63.5	41	37	68
Regular (Renters)	593	36.4	23	26	38
Targeting Refund	4	0.2	0	0	1
Total Property Tax Refunds	1,631	100.0	64	63	107
Total Aids/Credits	\$67,099	100.0%	\$2,638	\$2,761	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$11,813	36.1%	\$464	\$575	\$478
City/Town Levy	10,387	31.7	408	361	380
School District Net Tax Capacity Levy	4,425	13.5	174	234	256
School District Referendum Market Value Levy	3,439	10.5	135	116	157
Miscellaneous District Levy	364	1.1	14	21	205
State Property Tax Levy	2,327	7.1	91	114	155
Total Levy	\$32,754	100.0%	\$1,288	\$1,420	\$1,631
Less Property Tax Credits	595		23	20	12
Net Property Taxes Payable	32,159		1,264	1,401	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$4,168,859		\$163,909	\$160,371	\$108,072
Referendum Market Valuation	1,386,760		\$54,524	60,755	82,094
Net Tax Capacity (NTC)	35,961		1,414	1,478	1,182
C. Average Local NTC Tax Rate	75.050				
Avg. Referendum Mkt. Value Tax Rate	0.248				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$33,838	48.1%	\$1,330	\$1,201	\$1,610
Sales/Use Tax (Calendar 2015)	16,967	24.1	667	586	831
Motor Vehicle Sales Tax (Calendar 2015)	4,437	6.3	174	151	144
Motor Vehicle Registration Tax (Calendar 2015)	3,861	5.5	152	131	128
Motor Fuels Tax (Calendar 2015)	3,636	5.2	143	175	163
Corporate Income Tax (Calendar 2015)	5,323	7.6	209	168	219
State General Property Tax (Payable 2015)	2,327	3.3	91	114	155
Total State Taxes	\$70,388	100.0%	\$2,767	\$2,526	\$3,250

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 (2014-2015)	\$53,235	47.1%	\$1,494	\$1,247	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	30,438	26.9	854	916	755
Minnesota Family Investment Program	261	0.2	7	14	13
General Assistance	304	0.3	9	11	9
MinnesotaCare	0	0.0	0	0	1
Social Services	13,823	12.2	388	373	296
Miscellaneous	1,110	1.0	31	43	33
Total	45,935	40.6	1,289	1,357	1,107
Highway Aid (Calendar 2015)					
County Aid	5,765	5.1	162	192	106
Municipal Aid	695	0.6	20	38	32
Township Aid	341	0.3	10	7	7
Total	6,801	6.0	191	237	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	3,876	3.4	109	218	94
Disparity Reduction Aid (Calendar 2015)	656	0.6	18	33	3
County Program Aid (Payable 2015)	1,922	1.7	54	53	38
Community Corrections Funding (2015)	662	0.6	19	22	16
Total Aids	113,088	100.0	3,174	3,167	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	259	99.2	7	3	7
Miscellaneous Credits	2	0.8	0	47	5
Total Property Tax Credits	261	100.0	7	51	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	2,702	74.6	76	47	68
Regular (Renters)	877	24.2	25	27	38
Targeting Refund	41	1.1	1	1	1
Total Property Tax Refunds	3,620	100.0	102	75	107
Total Aids/Credits	\$116,969	100.0%	\$3,282	\$3,293	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$23,181	47.0%	\$651	\$599	\$478
City/Town Levy	7,773	15.8	218	300	380
School District Net Tax Capacity Levy	7,455	15.1	209	212	256
School District Referendum Market Value Levy	3,575	7.3	100	81	157
Miscellaneous District Levy	2,731	5.5	77	88	205
State Property Tax Levy	4,562	9.3	128	145	155
Total Levy	\$49,277	100.0%	\$1,383	\$1,427	\$1,631
Less Property Tax Credits	261		7	51	12
Net Property Taxes Payable	49,016		1,376	1,376	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,473,441		\$69,410	\$90,361	\$108,072
Referendum Market Valuation	2,232,641		\$62,653	68,671	82,094
Net Tax Capacity (NTC)	28,410		797	1,021	1,182
C. Average Local NTC Tax Rate	144.809				
Avg. Referendum Mkt. Value Tax Rate	0.160				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$30,179	42.6%	\$847	\$1,010	\$1,610
Sales/Use Tax (Calendar 2015)	16,389	23.1	460	798	831
Motor Vehicle Sales Tax (Calendar 2015)	5,181	7.3	145	146	144
Motor Vehicle Registration Tax (Calendar 2015)	4,270	6.0	120	124	128
Motor Fuels Tax (Calendar 2015)	7,610	10.7	214	179	163
Corporate Income Tax (Calendar 2015)	2,602	3.7	73	124	219
State General Property Tax (Payable 2015)	4,562	6.4	128	145	155
Total State Taxes	\$70,795	100.0%	\$1,987	\$2,525	\$3,250

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 (2014-2015)	\$145,941	64.7%	\$1,477	\$1,488	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	34,530	15.3	350	785	755
Minnesota Family Investment Program	183	0.1	2	15	13
General Assistance	211	0.1	2	12	9
MinnesotaCare	53	0.0	1	1	1
Social Services	18,179	8.1	184	293	296
Miscellaneous	782	0.3	8	42	33
Total	53,937	23.9	546	1,148	1,107
Highway Aid (Calendar 2015)					
County Aid	16,388	7.3	166	53	106
Municipal Aid	2,827	1.3	29	39	32
Township Aid	570	0.3	6	0	7
Total	19,784	8.8	200	93	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,955	0.9	20	59	94
Disparity Reduction Aid (Calendar 2015)	5	0.0	0	0	3
County Program Aid (Payable 2015)	3,176	1.4	32	33	38
Community Corrections Funding (2015)	892	0.4	9	14	16
Total Aids	225,690	100.0	2,284	2,835	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	510	51.1	5	1	7
Miscellaneous Credits	489	49.0	5	0	5
Total Property Tax Credits	998	100.0	10	1	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	7,302	74.0	74	86	68
Regular (Renters)	2,511	25.4	25	48	38
Targeting Refund	54	0.5	1	1	1
Total Property Tax Refunds	9,867	100.0	100	135	107
Total Aids/Credits	\$236,555	100.0%	\$2,394	\$2,971	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$45,426	26.3%	\$460	\$415	\$478
City/Town Levy	33,874	19.6	343	417	380
School District Net Tax Capacity Levy	40,060	23.2	405	275	256
School District Referendum Market Value Levy	19,177	11.1	194	199	157
Miscellaneous District Levy	22,001	12.8	223	340	205
State Property Tax Levy	11,911	6.9	121	178	155
Total Levy	\$172,449	100.0%	\$1,745	\$1,824	\$1,631
Less Property Tax Credits	998		10	1	12
Net Property Taxes Payable	171,450		1,735	1,823	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$11,220,863		\$113,574	\$94,351	\$108,072
Referendum Market Valuation	10,505,827		\$106,336	96,318	82,094
Net Tax Capacity (NTC)	122,253		1,237	1,139	1,182
C. Average Local NTC Tax Rate	115.256				
Avg. Referendum Mkt. Value Tax Rate	0.187				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$258,766	69.0%	\$2,619	\$2,005	\$1,610
Sales/Use Tax (Calendar 2015)	44,423	11.8	450	989	831
Motor Vehicle Sales Tax (Calendar 2015)	14,562	3.9	147	139	144
Motor Vehicle Registration Tax (Calendar 2015)	14,066	3.8	142	128	128
Motor Fuels Tax (Calendar 2015)	13,503	3.6	137	141	163
Corporate Income Tax (Calendar 2015)	17,689	4.7	179	288	219
State General Property Tax (Payable 2015)	11,911	3.2	121	178	155
Total State Taxes	\$374,919	100.0%	\$3,795	\$3,868	\$3,250

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 (2014-2015)	\$41,122	42.0%	\$1,432	\$1,411	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	37,131	37.9	1,293	963	755
Minnesota Family Investment Program	879	0.9	31	11	13
General Assistance	262	0.3	9	5	9
MinnesotaCare	3	0.0	0	0	1
Social Services	9,080	9.3	316	296	296
Miscellaneous	600	0.6	21	24	33
Total	47,955	49.0	1,670	1,298	1,107
Highway Aid (Calendar 2015)					
County Aid	5,846	6.0	204	164	106
Municipal Aid	0	0.0	0	11	32
Township Aid	519	0.5	18	16	7
Total	6,365	6.5	222	192	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,006	1.0	35	94	94
Disparity Reduction Aid (Calendar 2015)	16	0.0	1	2	3
County Program Aid (Payable 2015)	815	0.8	28	41	38
Community Corrections Funding (2015)	664	0.7	23	17	16
Total Aids	97,943	100.0	3,411	3,056	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	297	99.7	10	18	7
Miscellaneous Credits	1	0.3	0	7	5
Total Property Tax Credits	298	100.0	10	25	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,124	72.6	39	44	68
Regular (Renters)	411	26.5	14	24	38
Targeting Refund	15	1.0	1	1	1
Total Property Tax Refunds	1,549	100.0	54	68	107
Total Aids/Credits	\$99,791	100.0%	\$3,475	\$3,150	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$20,175	39.0%	\$703	\$567	\$478
City/Town Levy	10,485	20.3	365	349	380
School District Net Tax Capacity Levy	8,476	16.4	295	238	256
School District Referendum Market Value Levy	2,609	5.0	91	91	157
Miscellaneous District Levy	700	1.4	24	27	205
State Property Tax Levy	9,315	18.0	324	185	155
Total Levy	\$51,760	100.0%	\$1,802	\$1,458	\$1,631
Less Property Tax Credits	298		10	25	12
Net Property Taxes Payable	51,461		1,792	1,432	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$6,143,439		\$213,923	\$132,643	\$108,072
Referendum Market Valuation	2,642,742		\$92,024	70,908	82,094
Net Tax Capacity (NTC)	64,975		2,263	1,370	1,182
C. Average Local NTC Tax Rate	61.308				
Avg. Referendum Mkt. Value Tax Rate	0.099				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$25,603	38.1%	\$892	\$859	\$1,610
Sales/Use Tax (Calendar 2015)	16,595	24.7	578	691	831
Motor Vehicle Sales Tax (Calendar 2015)	4,227	6.3	147	154	144
Motor Vehicle Registration Tax (Calendar 2015)	3,531	5.3	123	126	128
Motor Fuels Tax (Calendar 2015)	6,612	9.8	230	208	163
Corporate Income Tax (Calendar 2015)	1,302	1.9	45	103	219
State General Property Tax (Payable 2015)	9,315	13.9	324	185	155
Total State Taxes	\$67,185	100.0%	\$2,339	\$2,326	\$3,250

	CHIPPEWA			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2014-2015)	\$18,939	45.3%	\$1,563	\$1,503	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	10,658	25.5	880	930	755
Minnesota Family Investment Program	126	0.3	10	8	13
General Assistance	42	0.1	3	4	9
MinnesotaCare	2	0.0	0	0	1
Social Services	4,671	11.2	385	392	296
Miscellaneous	260	0.6	21	21	33
Total	15,759	37.7	1,301	1,354	1,107
Highway Aid (Calendar 2015)					
County Aid	2,813	6.7	232	357	106
Municipal Aid	273	0.7	23	6	32
Township Aid	719	1.7	59	69	7
Total	3,806	9.1	314	432	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,700	6.5	223	230	94
Disparity Reduction Aid (Calendar 2015)	142	0.3	12	13	3
County Program Aid (Payable 2015)	274	0.7	23	20	38
Community Corrections Funding (2015)	224	0.5	18	18	16
Total Aids	41,845	100.0	3,453	3,571	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	338	100.0	28	41	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	338	100.0	28	41	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	177	41.7	15	16	68
Regular (Renters)	247	58.3	20	17	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	424	100.0	35	33	107
Total Aids/Credits	\$42,607	100.0%	\$3,516	\$3,645	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$8,931	44.2%	\$737	\$869	\$478
City/Town Levy	5,434	26.9	448	436	380
School District Net Tax Capacity Levy	2,791	13.8	230	233	256
School District Referendum Market Value Levy	1,509	7.5	125	104	157
Miscellaneous District Levy	236	1.2	19	47	205
State Property Tax Levy	1,319	6.5	109	108	155
Total Levy	\$20,218	100.0%	\$1,669	\$1,797	\$1,631
Less Property Tax Credits	338		28	41	12
Net Property Taxes Payable	19,880		1,641	1,756	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,797,192		\$230,849	\$303,411	\$108,072
Referendum Market Valuation	580,763		\$47,930	46,991	82,094
Net Tax Capacity (NTC)	24,665		2,036	2,573	1,182
C. Average Local NTC Tax Rate	70.278				
Avg. Referendum Mkt. Value Tax Rate	0.270				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$13,118	43.7%	\$1,083	\$1,106	\$1,610
Sales/Use Tax (Calendar 2015)	7,307	24.4	603	454	831
Motor Vehicle Sales Tax (Calendar 2015)	2,019	6.7	167	179	144
Motor Vehicle Registration Tax (Calendar 2015)	1,790	6.0	148	157	128
Motor Fuels Tax (Calendar 2015)	2,478	8.3	205	219	163
Corporate Income Tax (Calendar 2015)	1,964	6.5	162	174	219
State General Property Tax (Payable 2015)	1,319	4.4	109	108	155
Total State Taxes	\$29,995	100.0%	\$2,475	\$2,397	\$3,250

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 (2014-2015)	\$71,105	55.7%	\$1,309	\$1,353	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	28,503	22.3	525	730	755
Minnesota Family Investment Program	194	0.2	4	7	13
General Assistance	175	0.1	3	5	9
MinnesotaCare	13	0.0	0	0	1
Social Services	12,655	9.9	233	261	296
Miscellaneous	598	0.5	11	17	33
Total	42,137	33.0	776	1,020	1,107
Highway Aid (Calendar 2015)					
County Aid	6,253	4.9	115	159	106
Municipal Aid	1,507	1.2	28	13	32
Township Aid	289	0.2	5	9	7
Total	8,049	6.3	148	181	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,927	2.3	54	63	94
Disparity Reduction Aid (Calendar 2015)	11	0.0	0	1	3
County Program Aid (Payable 2015)	2,627	2.1	48	55	38
Community Corrections Funding (2015)	908	0.7	17	23	16
Total Aids	127,764	100.0	2,352	2,697	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	476	97.3	9	15	7
Miscellaneous Credits	13	2.7	0	0	5
Total Property Tax Credits	489	100.0	9	15	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	6,132	83.0	113	79	68
Regular (Renters)	1,183	16.0	22	23	38
Targeting Refund	71	1.0	1	2	1
Total Property Tax Refunds	7,387	100.0	136	104	107
Total Aids/Credits	\$135,640	100.0%	\$2,497	\$2,815	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$32,434	42.2%	\$597	\$555	\$478
City/Town Levy	18,556	24.1	342	279	380
School District Net Tax Capacity Levy	13,693	17.8	252	230	256
School District Referendum Market Value Levy	5,540	7.2	102	84	157
Miscellaneous District Levy	2,187	2.8	40	25	205
State Property Tax Levy	4,469	5.8	82	72	155
Total Levy	\$76,878	100.0%	\$1,415	\$1,244	\$1,631
Less Property Tax Credits	489		9	15	12
Net Property Taxes Payable	76,389		1,406	1,230	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$4,083,732		\$75,163	\$72,892	\$108,072
Referendum Market Valuation	3,864,951		\$71,136	58,460	82,094
Net Tax Capacity (NTC)	43,596		802	745	1,182
C. Average Local NTC Tax Rate	153.063				
Avg. Referendum Mkt. Value Tax Rate	0.147				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$68,844	53.8%	\$1,267	\$975	\$1,610
Sales/Use Tax (Calendar 2015)	20,381	15.9	375	451	831
Motor Vehicle Sales Tax (Calendar 2015)	8,863	6.9	163	152	144
Motor Vehicle Registration Tax (Calendar 2015)	7,462	5.8	137	122	128
Motor Fuels Tax (Calendar 2015)	12,184	9.5	224	218	163
Corporate Income Tax (Calendar 2015)	5,645	4.4	104	76	219
State General Property Tax (Payable 2015)	4,469	3.5	82	72	155
Total State Taxes	\$127,848	100.0%	\$2,353	\$2,066	\$3,250

	CLAY			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 (2014-2015)	\$88,812	48.9%	\$1,428	\$1,344	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	45,519	25.1	732	758	755
Minnesota Family Investment Program	911	0.5	15	9	13
General Assistance	413	0.2	7	6	9
MinnesotaCare	9	0.0	0	0	1
Social Services	22,188	12.2	357	300	296
Miscellaneous	1,786	1.0	29	22	33
Total	70,826	39.0	1,139	1,096	1,107
Highway Aid (Calendar 2015)					
County Aid	5,392	3.0	87	195	106
Municipal Aid	2,177	1.2	35	23	32
Township Aid	713	0.4	11	22	7
Total	8,282	4.6	133	240	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	9,818	5.4	158	124	94
Disparity Reduction Aid (Calendar 2015)	30	0.0	0	1	3
County Program Aid (Payable 2015)	2,867	1.6	46	37	38
Community Corrections Funding (2015)	1,072	0.6	17	18	16
Total Aids	181,706	100.0	2,922	2,861	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	436	5.1	7	19	7
Miscellaneous Credits	8,165	94.9	131	37	5
Total Property Tax Credits	8,600	100.0	138	56	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,876	49.5	30	38	68
Regular (Renters)	1,891	49.9	30	25	38
Targeting Refund	23	0.6	0	0	1
Total Property Tax Refunds	3,790	100.0	61	63	107
Total Aids/Credits	\$194,096	100.0%	\$3,121	\$2,981	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$26,140	38.2%	\$420	\$612	\$478
City/Town Levy	14,824	21.7	238	304	380
School District Net Tax Capacity Levy	12,471	18.2	201	238	256
School District Referendum Market Value Levy	6,289	9.2	101	113	157
Miscellaneous District Levy	2,937	4.3	47	55	205
State Property Tax Levy	5,777	8.4	93	136	155
Total Levy	\$68,438	100.0%	\$1,101	\$1,458	\$1,631
Less Property Tax Credits	8,600		138	56	12
Net Property Taxes Payable	59,837		962	1,402	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$5,714,264		\$91,897	\$153,851	\$108,072
Referendum Market Valuation	3,577,366		\$57,531	67,080	82,094
Net Tax Capacity (NTC)	58,457		940	1,484	1,182
C. Average Local NTC Tax Rate	96.432				
Avg. Referendum Mkt. Value Tax Rate	0.176				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$61,232	47.9%	\$985	\$1,112	\$1,610
Sales/Use Tax (Calendar 2015)	30,718	24.0	494	669	831
Motor Vehicle Sales Tax (Calendar 2015)	7,960	6.2	128	151	144
Motor Vehicle Registration Tax (Calendar 2015)	6,908	5.4	111	129	128
Motor Fuels Tax (Calendar 2015)	11,752	9.2	189	216	163
Corporate Income Tax (Calendar 2015)	3,567	2.8	57	125	219
State General Property Tax (Payable 2015)	5,777	4.5	93	136	155
Total State Taxes	\$127,915	100.0%	\$2,057	\$2,539	\$3,250

	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 (2014-2015)	\$13,758	45.9%	\$1,563	\$1,344	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	8,326	27.8	946	758	755
Minnesota Family Investment Program	133	0.4	15	9	13
General Assistance	47	0.2	5	6	9
MinnesotaCare	0	0.0	0	0	1
Social Services	2,136	7.1	243	300	296
Miscellaneous	149	0.5	17	22	33
Total	10,791	36.0	1,226	1,096	1,107
Highway Aid (Calendar 2015)					
County Aid	3,441	11.5	391	195	106
Municipal Aid	0	0.0	0	23	32
Township Aid	214	0.7	24	22	7
Total	3,656	12.2	415	240	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	713	2.4	81	124	94
Disparity Reduction Aid (Calendar 2015)	102	0.3	12	1	3
County Program Aid (Payable 2015)	754	2.5	86	37	38
Community Corrections Funding (2015)	226	0.8	26	18	16
Total Aids	29,999	100.0	3,408	2,861	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	340	100.0	39	19	7
Miscellaneous Credits	0	0.0	0	37	5
Total Property Tax Credits	340	100.0	39	56	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	150	54.5	17	38	68
Regular (Renters)	125	45.5	14	25	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	275	100.0	31	63	107
Total Aids/Credits	\$30,613	100.0%	\$3,478	\$2,981	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$6,381	43.5%	\$725	\$612	\$478
City/Town Levy	1,890	12.9	215	304	380
School District Net Tax Capacity Levy	1,922	13.1	218	238	256
School District Referendum Market Value Levy	697	4.7	79	113	157
Miscellaneous District Levy	523	3.6	59	55	205
State Property Tax Levy	3,267	22.3	371	136	155
Total Levy	\$14,680	100.0%	\$1,668	\$1,458	\$1,631
Less Property Tax Credits	340		39	56	12
Net Property Taxes Payable	14,341		1,629	1,402	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$891,834		\$101,322	\$153,851	\$108,072
Referendum Market Valuation	589,625		\$66,988	67,080	82,094
Net Tax Capacity (NTC)	11,006		1,250	1,484	1,182
C. Average Local NTC Tax Rate	97.362				
Avg. Referendum Mkt. Value Tax Rate	0.118				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$8,097	39.6%	\$920	\$1,112	\$1,610
Sales/Use Tax (Calendar 2015)	3,425	16.7	389	669	831
Motor Vehicle Sales Tax (Calendar 2015)	1,433	7.0	163	151	144
Motor Vehicle Registration Tax (Calendar 2015)	1,163	5.7	132	129	128
Motor Fuels Tax (Calendar 2015)	1,790	8.8	203	216	163
Corporate Income Tax (Calendar 2015)	1,275	6.2	145	125	219
State General Property Tax (Payable 2015)	3,267	16.0	371	136	155
Total State Taxes	\$20,450	100.0%	\$2,323	\$2,539	\$3,250

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 (2014-2015)	\$6,032	40.9%	\$1,156	\$1,247	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	3,937	26.7	754	916	755
Minnesota Family Investment Program	36	0.2	7	14	13
General Assistance	27	0.2	5	11	9
MinnesotaCare	0	0.0	0	0	1
Social Services	1,008	6.8	193	373	296
Miscellaneous	113	0.8	22	43	33
Total	5,121	34.7	981	1,357	1,107
Highway Aid (Calendar 2015)					
County Aid	3,101	21.1	594	192	106
Municipal Aid	0	0.0	0	38	32
Township Aid	3	0.0	1	7	7
Total	3,103	21.1	595	237	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	83	0.6	16	218	94
Disparity Reduction Aid (Calendar 2015)	6	0.0	1	33	3
County Program Aid (Payable 2015)	283	1.9	54	53	38
Community Corrections Funding (2015)	103	0.7	20	22	16
Total Aids	14,731	100.0	2,823	3,167	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	6	1.1	1	3	7
Miscellaneous Credits	529	98.9	101	47	5
Total Property Tax Credits	535	100.0	103	51	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	194	68.8	37	47	68
Regular (Renters)	84	29.8	16	27	38
Targeting Refund	4	1.4	1	1	1
Total Property Tax Refunds	282	100.0	54	75	107
Total Aids/Credits	\$15,548	100.0%	\$2,979	\$3,293	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$6,797	51.6%	\$1,302	\$599	\$478
City/Town Levy	1,211	9.2	232	300	380
School District Net Tax Capacity Levy	615	4.7	118	212	256
School District Referendum Market Value Levy	495	3.8	95	81	157
Miscellaneous District Levy	1,784	13.5	342	88	205
State Property Tax Levy	2,278	17.3	436	145	155
Total Levy	\$13,180	100.0%	\$2,525	\$1,427	\$1,631
Less Property Tax Credits	535		103	51	12
Net Property Taxes Payable	12,645		2,423	1,376	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$1,587,834		\$304,241	\$90,361	\$108,072
Referendum Market Valuation	627,024		\$120,143	68,671	82,094
Net Tax Capacity (NTC)	16,735		3,207	1,021	1,182
C. Average Local NTC Tax Rate	62.192				
Avg. Referendum Mkt. Value Tax Rate	0.079				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$5,323	28.0%	\$1,020	\$1,010	\$1,610
Sales/Use Tax (Calendar 2015)	7,608	40.1	1,458	798	831
Motor Vehicle Sales Tax (Calendar 2015)	868	4.6	166	146	144
Motor Vehicle Registration Tax (Calendar 2015)	722	3.8	138	124	128
Motor Fuels Tax (Calendar 2015)	1,856	9.8	356	179	163
Corporate Income Tax (Calendar 2015)	342	1.8	66	124	219
State General Property Tax (Payable 2015)	2,278	12.0	436	145	155
Total State Taxes	\$18,996	100.0%	\$3,640	\$2,525	\$3,250

I. Major State Aids/Credits	COTTONWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$17,639	45.1%	\$1,524	\$1,547	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance				724	755
Minnesota Family Investment Program		See Note		8	13
General Assistance				4	9
MinnesotaCare	5	0.0	0	0	1
Social Services				333	296
Miscellaneous				21	33
Total	14,325	36.6	1,238	1,090	1,107
Highway Aid (Calendar 2015)					
County Aid	3,123	8.0	270	290	106
Municipal Aid	0	0.0	0	13	32
Township Aid	584	1.5	50	49	7
Total	3,707	9.5	320	352	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,784	7.1	241	208	94
Disparity Reduction Aid (Calendar 2015)	102	0.3	9	7	3
County Program Aid (Payable 2015)	237	0.6	20	18	38
Community Corrections Funding (2015)	286	0.7	25	20	16
Total Aids	39,079	100.0	3,376	3,242	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	398	100.0	34	33	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	398	100.0	34	34	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	228	54.7	20	16	68
Regular (Renters)	189	45.3	16	19	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	417	100.0	36	36	107
Total Aids/Credits	\$39,894	100.0%	\$3,447	\$3,311	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$8,805	47.0%	\$761	\$650	\$478
City/Town Levy	4,585	24.5	396	357	380
School District Net Tax Capacity Levy	2,080	11.1	180	246	256
School District Referendum Market Value Levy	1,719	9.2	149	115	157
Miscellaneous District Levy	365	1.9	32	26	205
State Property Tax Levy	1,185	6.3	102	127	155
Total Levy	\$18,741	100.0%	\$1,619	\$1,520	\$1,631
Less Property Tax Credits	398		34	34	12
Net Property Taxes Payable	18,343		1,585	1,486	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,720,289		\$321,407	\$280,295	\$108,072
Referendum Market Valuation	526,315		\$45,470	50,602	82,094
Net Tax Capacity (NTC)	32,410		2,800	2,464	1,182
C. Average Local NTC Tax Rate	48.864				
Avg. Referendum Mkt. Value Tax Rate	0.327				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$12,483	47.5%	\$1,078	\$1,048	\$1,610
Sales/Use Tax (Calendar 2015)	4,420	16.8	382	557	831
Motor Vehicle Sales Tax (Calendar 2015)	1,958	7.4	169	167	144
Motor Vehicle Registration Tax (Calendar 2015)	1,694	6.4	146	145	128
Motor Fuels Tax (Calendar 2015)	2,258	8.6	195	224	163
Corporate Income Tax (Calendar 2015)	2,303	8.8	199	196	219
State General Property Tax (Payable 2015)	1,185	4.5	102	127	155
Total State Taxes	\$26,303	100.0%	\$2,272	\$2,463	\$3,250

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 \$26.8 million, which was allocated to the counties on a per capita basis (\$14.3 million estimated to Cottonwood), to approximate total human services spending in each county. Not enough data is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs (e.g., MFIP, etc.).

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 (2014-2015)	\$83,461	47.8%	\$1,315	\$1,411	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	54,256	31.1	855	963	755
Minnesota Family Investment Program	354	0.2	6	11	13
General Assistance	220	0.1	3	5	9
MinnesotaCare	10	0.0	0	0	1
Social Services	17,423	10.0	274	296	296
Miscellaneous	1,669	1.0	26	24	33
Total	73,933	42.4	1,165	1,298	1,107
Highway Aid (Calendar 2015)					
County Aid	7,072	4.1	111	164	106
Municipal Aid	1,238	0.7	20	11	32
Township Aid	456	0.3	7	16	7
Total	8,766	5.0	138	192	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	5,121	2.9	81	94	94
Disparity Reduction Aid (Calendar 2015)	34	0.0	1	2	3
County Program Aid (Payable 2015)	2,097	1.2	33	41	38
Community Corrections Funding (2015)	1,101	0.6	17	17	16
Total Aids	174,514	100.0	2,749	3,056	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	321	21.6	5	18	7
Miscellaneous Credits	1,162	78.4	18	7	5
Total Property Tax Credits	1,483	100.0	23	25	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	2,984	60.3	47	44	68
Regular (Renters)	1,930	39.0	30	24	38
Targeting Refund	38	0.8	1	1	1
Total Property Tax Refunds	4,952	100.0	78	68	107
Total Aids/Credits	\$180,949	100.0%	\$2,850	\$3,150	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$34,299	32.2%	\$540	\$567	\$478
City/Town Levy	29,526	27.7	465	349	380
School District Net Tax Capacity Levy	18,585	17.4	293	238	256
School District Referendum Market Value Levy	6,710	6.3	106	91	157
Miscellaneous District Levy	2,642	2.5	42	27	205
State Property Tax Levy	14,874	13.9	234	185	155
Total Levy	\$106,635	100.0%	\$1,680	\$1,458	\$1,631
Less Property Tax Credits	1,483		23	25	12
Net Property Taxes Payable	105,152		1,656	1,432	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$9,235,921		\$145,491	\$132,643	\$108,072
Referendum Market Valuation	5,434,676		\$85,611	70,908	82,094
Net Tax Capacity (NTC)	100,609		1,585	1,370	1,182
C. Average Local NTC Tax Rate	84.536				
Avg. Referendum Mkt. Value Tax Rate	0.123				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$62,842	34.0%	\$990	\$859	\$1,610
Sales/Use Tax (Calendar 2015)	67,408	36.5	1,062	691	831
Motor Vehicle Sales Tax (Calendar 2015)	10,036	5.4	158	154	144
Motor Vehicle Registration Tax (Calendar 2015)	8,526	4.6	134	126	128
Motor Fuels Tax (Calendar 2015)	12,504	6.8	197	208	163
Corporate Income Tax (Calendar 2015)	8,553	4.6	135	103	219
State General Property Tax (Payable 2015)	14,874	8.1	234	185	155
Total State Taxes	\$184,744	100.0%	\$2,910	\$2,326	\$3,250

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 (2014-2015)	\$617,772	60.2%	\$1,490	\$1,488	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	213,051	20.8	514	785	755
Minnesota Family Investment Program	2,743	0.3	7	15	13
General Assistance	1,905	0.2	5	12	9
MinnesotaCare	382	0.0	1	1	1
Social Services	116,390	11.3	281	293	296
Miscellaneous	7,806	0.8	19	42	33
Total	342,277	33.4	826	1,148	1,107
Highway Aid (Calendar 2015)					
County Aid	22,547	2.2	54	53	106
Municipal Aid	16,675	1.6	40	39	32
Township Aid	276	0.0	1	0	7
Total	39,498	3.9	95	93	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	4,729	0.5	11	59	94
Disparity Reduction Aid (Calendar 2015)	5	0.0	0	0	3
County Program Aid (Payable 2015)	16,795	1.6	41	33	38
Community Corrections Funding (2015)	4,796	0.5	12	14	16
Total Aids	1,025,871	100.0	2,475	2,835	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	422	60.0	1	1	7
Miscellaneous Credits	281	40.0	1	0	5
Total Property Tax Credits	703	100.0	2	1	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	31,579	64.6	76	86	68
Regular (Renters)	17,211	35.2	42	48	38
Targeting Refund	115	0.2	0	1	1
Total Property Tax Refunds	48,905	100.0	118	135	107
Total Aids/Credits	\$1,075,479	100.0%	\$2,595	\$2,971	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$114,038	17.6%	\$275	\$415	\$478
City/Town Levy	168,511	26.0	407	417	380
School District Net Tax Capacity Levy	106,440	16.4	257	275	256
School District Referendum Market Value Levy	86,676	13.4	209	199	157
Miscellaneous District Levy	107,361	16.6	259	340	205
State Property Tax Levy	65,635	10.1	158	178	155
Total Levy	\$648,662	100.0%	\$1,565	\$1,824	\$1,631
Less Property Tax Credits	703		2	1	12
Net Property Taxes Payable	647,959		1,563	1,823	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$37,715,425		\$90,992	\$94,351	\$108,072
Referendum Market Valuation	38,131,900		\$91,997	96,318	82,094
Net Tax Capacity (NTC)	443,662		1,070	1,139	1,182
C. Average Local NTC Tax Rate	111.353				
Avg. Referendum Mkt. Value Tax Rate	0.233				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$763,373	51.7%	\$1,842	\$2,005	\$1,610
Sales/Use Tax (Calendar 2015)	345,210	23.4	833	989	831
Motor Vehicle Sales Tax (Calendar 2015)	61,111	4.1	147	139	144
Motor Vehicle Registration Tax (Calendar 2015)	56,644	3.8	137	128	128
Motor Fuels Tax (Calendar 2015)	61,919	4.2	149	141	163
Corporate Income Tax (Calendar 2015)	122,320	8.3	295	288	219
State General Property Tax (Payable 2015)	65,635	4.4	158	178	155
Total State Taxes	\$1,476,213	100.0%	\$3,562	\$3,868	\$3,250

	DODGE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2014-2015)	\$32,361	55.0%	\$1,588	\$1,381	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	12,165	20.7	597	586	755
Minnesota Family Investment Program	201	0.3	10	9	13
General Assistance	135	0.2	7	5	9
MinnesotaCare	10	0.0	0	0	1
Social Services	5,122	8.7	251	301	296
Miscellaneous	423	0.7	21	23	33
Total	18,055	30.7	886	923	1,107
Highway Aid (Calendar 2015)					
County Aid	3,887	6.6	191	129	106
Municipal Aid	264	0.4	13	28	32
Township Aid	355	0.6	17	12	7
Total	4,506	7.7	221	169	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,810	4.8	138	134	94
Disparity Reduction Aid (Calendar 2015)	295	0.5	14	3	3
County Program Aid (Payable 2015)	637	1.1	31	42	38
Community Corrections Funding (2015)	203	0.3	10	15	16
Total Aids	58,868	100.0	2,889	2,668	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	374	100.0	18	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	374	100.0	18	13	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	937	70.6	46	47	68
Regular (Renters)	347	26.1	17	29	38
Targeting Refund	43	3.2	2	0	1
Total Property Tax Refunds	1,327	100.0	65	76	107
Total Aids/Credits	\$60,570	100.0%	\$2,972	\$2,758	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$11,929	40.3%	\$585	\$509	\$478
City/Town Levy	7,784	26.3	382	380	380
School District Net Tax Capacity Levy	6,810	23.0	334	224	256
School District Referendum Market Value Levy	1,760	5.9	86	128	157
Miscellaneous District Levy	272	0.9	13	22	205
State Property Tax Levy	1,048	3.5	51	118	155
Total Levy	\$29,603	100.0%	\$1,453	\$1,382	\$1,631
Less Property Tax Credits	374		18	13	12
Net Property Taxes Payable	29,229		1,434	1,369	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,978,710		\$146,173	\$107,636	\$108,072
Referendum Market Valuation	1,189,918		\$58,392	68,659	82,094
Net Tax Capacity (NTC)	26,491		1,300	1,082	1,182
C. Average Local NTC Tax Rate	101.145				
Avg. Referendum Mkt. Value Tax Rate	0.148				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$23,994	56.5%	\$1,177	\$1,280	\$1,610
Sales/Use Tax (Calendar 2015)	5,805	13.7	285	625	831
Motor Vehicle Sales Tax (Calendar 2015)	3,142	7.4	154	145	144
Motor Vehicle Registration Tax (Calendar 2015)	2,632	6.2	129	125	128
Motor Fuels Tax (Calendar 2015)	3,407	8.0	167	179	163
Corporate Income Tax (Calendar 2015)	2,432	5.7	119	145	219
State General Property Tax (Payable 2015)	1,048	2.5	51	118	155
Total State Taxes	\$42,460	100.0%	\$2,084	\$2,617	\$3,250

	DOUGLAS			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 (2014-2015)	\$45,223	50.1%	\$1,219	\$1,344	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	23,700	26.2	639	758	755
Minnesota Family Investment Program	204	0.2	5	9	13
General Assistance	196	0.2	5	6	9
MinnesotaCare	9	0.0	0	0	1
Social Services	9,163	10.1	247	300	296
Miscellaneous	782	0.9	21	22	33
Total	34,054	37.7	918	1,096	1,107
Highway Aid (Calendar 2015)					
County Aid	5,172	5.7	139	195	106
Municipal Aid	985	1.1	27	23	32
Township Aid	410	0.5	11	22	7
Total	6,567	7.3	177	240	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,439	2.7	66	124	94
Disparity Reduction Aid (Calendar 2015)	15	0.0	0	1	3
County Program Aid (Payable 2015)	1,344	1.5	36	37	38
Community Corrections Funding (2015)	697	0.8	19	18	16
Total Aids	90,338	100.0	2,435	2,861	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	519	96.5	14	19	7
Miscellaneous Credits	19	3.5	1	37	5
Total Property Tax Credits	538	100.0	15	56	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	2,364	67.6	64	38	68
Regular (Renters)	1,124	32.2	30	25	38
Targeting Refund	7	0.2	0	0	1
Total Property Tax Refunds	3,495	100.0	94	63	107
Total Aids/Credits	\$94,371	100.0%	\$2,543	\$2,981	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$25,465	41.1%	\$686	\$612	\$478
City/Town Levy	12,812	20.7	345	304	380
School District Net Tax Capacity Levy	10,000	16.1	270	238	256
School District Referendum Market Value Levy	4,274	6.9	115	113	157
Miscellaneous District Levy	2,564	4.1	69	55	205
State Property Tax Levy	6,882	11.1	185	136	155
Total Levy	\$61,997	100.0%	\$1,671	\$1,458	\$1,631
Less Property Tax Credits	538		15	56	12
Net Property Taxes Payable	61,459		1,656	1,402	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$4,853,707		\$130,817	\$153,851	\$108,072
Referendum Market Valuation	3,148,481		\$84,858	67,080	82,094
Net Tax Capacity (NTC)	50,831		1,370	1,484	1,182
C. Average Local NTC Tax Rate	100.019				
Avg. Referendum Mkt. Value Tax Rate	0.136				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$50,410	41.9%	\$1,359	\$1,112	\$1,610
Sales/Use Tax (Calendar 2015)	36,960	30.7	996	669	831
Motor Vehicle Sales Tax (Calendar 2015)	6,045	5.0	163	151	144
Motor Vehicle Registration Tax (Calendar 2015)	5,313	4.4	143	129	128
Motor Fuels Tax (Calendar 2015)	9,174	7.6	247	216	163
Corporate Income Tax (Calendar 2015)	5,602	4.7	151	125	219
State General Property Tax (Payable 2015)	6,882	5.7	185	136	155
Total State Taxes	\$120,387	100.0%	\$3,245	\$2,539	\$3,250

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 (2014-2015)	\$17,193	37.7%	\$1,233	\$1,242	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance				624	755
Minnesota Family Investment Program		See Note		7	13
General Assistance				5	9
MinnesotaCare	0	0.0	0	0	1
Social Services				309	296
Miscellaneous				20	33
Total	17,467	38.2	1,253	966	1,107
Highway Aid (Calendar 2015)					
County Aid	5,497	12.0	394	191	106
Municipal Aid	0	0.0	0	22	32
Township Aid	685	1.5	49	16	7
Total	6,182	13.5	443	229	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	4,122	9.0	296	188	94
Disparity Reduction Aid (Calendar 2015)	173	0.4	12	4	3
County Program Aid (Payable 2015)	290	0.6	21	32	38
Community Corrections Funding (2015)	223	0.5	16	18	16
Total Aids	45,650	100.0	3,274	2,678	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	482	100.0	35	19	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	482	100.0	35	20	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	205	48.9	15	37	68
Regular (Renters)	214	51.1	15	26	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	419	100.0	30	63	107
Total Aids/Credits	\$46,552	100.0%	\$3,338	\$2,761	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$9,775	44.3%	\$701	\$575	\$478
City/Town Levy	6,334	28.7	454	361	380
School District Net Tax Capacity Levy	3,564	16.1	256	234	256
School District Referendum Market Value Levy	1,292	5.9	93	116	157
Miscellaneous District Levy	84	0.4	6	21	205
State Property Tax Levy	1,029	4.7	74	114	155
Total Levy	\$22,078	100.0%	\$1,583	\$1,420	\$1,631
Less Property Tax Credits	482		35	20	12
Net Property Taxes Payable	21,596		1,549	1,401	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,991,585		\$286,238	\$160,371	\$108,072
Referendum Market Valuation	611,709		\$43,866	60,755	82,094
Net Tax Capacity (NTC)	34,165		2,450	1,478	1,182
C. Average Local NTC Tax Rate	57.828				
Avg. Referendum Mkt. Value Tax Rate	0.211				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$12,380	42.9%	\$888	\$1,201	\$1,610
Sales/Use Tax (Calendar 2015)	5,447	18.9	391	586	831
Motor Vehicle Sales Tax (Calendar 2015)	2,533	8.8	182	151	144
Motor Vehicle Registration Tax (Calendar 2015)	2,172	7.5	156	131	128
Motor Fuels Tax (Calendar 2015)	3,695	12.8	265	175	163
Corporate Income Tax (Calendar 2015)	1,610	5.6	115	168	219
State General Property Tax (Payable 2015)	1,029	3.6	74	114	155
Total State Taxes	\$28,866	100.0%	\$2,070	\$2,526	\$3,250

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 \$42.7 million, which was allocated to the counties on a per capita basis (\$17.5 million estimated to Faribault), to approximate total human services spending in each county. Not enough data is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

	FILLMORE			SE MN (10)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$25,500	44.6%	\$1,224	\$1,381	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	13,020	22.8	625	586	755
Minnesota Family Investment Program	80	0.1	4	9	13
General Assistance	39	0.1	2	5	9
MinnesotaCare	7	0.0	0	0	1
Social Services	5,021	8.8	241	301	296
Miscellaneous	344	0.6	17	23	33
Total	18,513	32.4	889	923	1,107
Highway Aid (Calendar 2015)					
County Aid	7,160	12.5	344	129	106
Municipal Aid	0	0.0	0	28	32
Township Aid	1,155	2.0	55	12	7
Total	8,316	14.5	399	169	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	3,954	6.9	190	134	94
Disparity Reduction Aid (Calendar 2015)	259	0.5	12	3	3
County Program Aid (Payable 2015)	613	1.1	29	42	38
Community Corrections Funding (2015)	62	0.1	3	15	16
Total Aids	57,217	100.0	2,747	2,668	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	775	100.0	37	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	775	100.0	37	13	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	572	62.2	27	47	68
Regular (Renters)	338	36.8	16	29	38
Targeting Refund	8	0.9	0	0	1
Total Property Tax Refunds	919	100.0	44	76	107
Total Aids/Credits	\$58,911	100.0%	\$2,829	\$2,758	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$8,751	31.9%	\$420	\$509	\$478
City/Town Levy	8,828	32.1	424	380	380
School District Net Tax Capacity Levy	5,998	21.8	288	224	256
School District Referendum Market Value Levy	2,024	7.4	97	128	157
Miscellaneous District Levy	338	1.2	16	22	205
State Property Tax Levy	1,536	5.6	74	118	155
Total Levy	\$27,475	100.0%	\$1,319	\$1,382	\$1,631
Less Property Tax Credits	775		37	13	12
Net Property Taxes Payable	26,700		1,282	1,369	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,913,538		\$187,916	\$107,636	\$108,072
Referendum Market Valuation	1,162,630		\$55,826	68,659	82,094
Net Tax Capacity (NTC)	32,519		1,561	1,082	1,182
C. Average Local NTC Tax Rate	73.542				
Avg. Referendum Mkt. Value Tax Rate	0.174				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$20,515	46.2%	\$985	\$1,280	\$1,610
Sales/Use Tax (Calendar 2015)	10,563	23.8	507	625	831
Motor Vehicle Sales Tax (Calendar 2015)	3,591	8.1	172	145	144
Motor Vehicle Registration Tax (Calendar 2015)	2,985	6.7	143	125	128
Motor Fuels Tax (Calendar 2015)	3,618	8.1	174	179	163
Corporate Income Tax (Calendar 2015)	1,611	3.6	77	145	219
State General Property Tax (Payable 2015)	1,536	3.5	74	118	155
Total State Taxes	\$44,418	100.0%	\$2,133	\$2,617	\$3,250

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 (2014-2015)	\$46,958	48.8%	\$1,532	\$1,381	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	24,397	25.4	796	586	755
Minnesota Family Investment Program	349	0.4	11	9	13
General Assistance	170	0.2	6	5	9
MinnesotaCare	1	0.0	0	0	1
Social Services	8,877	9.2	290	301	296
Miscellaneous	449	0.5	15	23	33
Total	34,243	35.6	1,118	923	1,107
Highway Aid (Calendar 2015)					
County Aid	5,525	5.7	180	129	106
Municipal Aid	999	1.0	33	28	32
Township Aid	367	0.4	12	12	7
Total	6,892	7.2	225	169	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	6,282	6.5	205	134	94
Disparity Reduction Aid (Calendar 2015)	82	0.1	3	3	3
County Program Aid (Payable 2015)	1,067	1.1	35	42	38
Community Corrections Funding (2015)	617	0.6	20	15	16
Total Aids	96,142	100.0	3,138	2,668	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	592	100.0	19	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	592	100.0	19	13	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	804	47.9	26	47	68
Regular (Renters)	871	51.9	28	29	38
Targeting Refund	5	0.3	0	0	1
Total Property Tax Refunds	1,679	100.0	55	76	107
Total Aids/Credits	\$98,413	100.0%	\$3,212	\$2,758	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$20,241	44.2%	\$661	\$509	\$478
City/Town Levy	9,796	21.4	320	380	380
School District Net Tax Capacity Levy	7,627	16.7	249	224	256
School District Referendum Market Value Levy	3,628	7.9	118	128	157
Miscellaneous District Levy	598	1.3	20	22	205
State Property Tax Levy	3,855	8.4	126	118	155
Total Levy	\$45,744	100.0%	\$1,493	\$1,382	\$1,631
Less Property Tax Credits	592		19	13	12
Net Property Taxes Payable	45,152		1,474	1,369	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$4,454,734		\$145,380	\$107,636	\$108,072
Referendum Market Valuation	1,604,514		\$52,363	68,659	82,094
Net Tax Capacity (NTC)	41,091		1,341	1,082	1,182
C. Average Local NTC Tax Rate	93.114				
Avg. Referendum Mkt. Value Tax Rate	0.226				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$30,597	42.2%	\$999	\$1,280	\$1,610
Sales/Use Tax (Calendar 2015)	17,981	24.8	587	625	831
Motor Vehicle Sales Tax (Calendar 2015)	4,522	6.2	148	145	144
Motor Vehicle Registration Tax (Calendar 2015)	3,759	5.2	123	125	128
Motor Fuels Tax (Calendar 2015)	8,613	11.9	281	179	163
Corporate Income Tax (Calendar 2015)	3,155	4.4	103	145	219
State General Property Tax (Payable 2015)	3,855	5.3	126	118	155
Total State Taxes	\$72,481	100.0%	\$2,365	\$2,617	\$3,250

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 (2014-2015)	\$58,300	51.9%	\$1,251	\$1,381	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	24,644	21.9	529	586	755
Minnesota Family Investment Program	249	0.2	5	9	13
General Assistance	154	0.1	3	5	9
MinnesotaCare	0	0.0	0	0	1
Social Services	13,591	12.1	292	301	296
Miscellaneous	612	0.5	13	23	33
Total	39,251	34.9	842	923	1,107
Highway Aid (Calendar 2015)					
County Aid	6,281	5.6	135	129	106
Municipal Aid	930	0.8	20	28	32
Township Aid	866	0.8	19	12	7
Total	8,077	7.2	173	169	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	4,308	3.8	92	134	94
Disparity Reduction Aid (Calendar 2015)	90	0.1	2	3	3
County Program Aid (Payable 2015)	1,531	1.4	33	42	38
Community Corrections Funding (2015)	794	0.7	17	15	16
Total Aids	112,351	100.0	2,410	2,668	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	855	100.0	18	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	855	100.0	18	13	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	2,694	66.4	58	47	68
Regular (Renters)	1,351	33.3	29	29	38
Targeting Refund	14	0.3	0	0	1
Total Property Tax Refunds	4,059	100.0	87	76	107
Total Aids/Credits	\$117,265	100.0%	\$2,516	\$2,758	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$27,985	33.3%	\$600	\$509	\$478
City/Town Levy	28,752	34.2	617	380	380
School District Net Tax Capacity Levy	12,479	14.8	268	224	256
School District Referendum Market Value Levy	7,266	8.6	156	128	157
Miscellaneous District Levy	1,462	1.7	31	22	205
State Property Tax Levy	6,099	7.3	131	118	155
Total Levy	\$84,044	100.0%	\$1,803	\$1,382	\$1,631
Less Property Tax Credits	855		18	13	12
Net Property Taxes Payable	83,188		1,785	1,369	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$6,248,578		\$134,058	\$107,636	\$108,072
Referendum Market Valuation	4,145,542		\$88,939	68,659	82,094
Net Tax Capacity (NTC)	66,611		1,429	1,082	1,182
C. Average Local NTC Tax Rate	106.106				
Avg. Referendum Mkt. Value Tax Rate	0.175				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$60,450	50.5%	\$1,297	\$1,280	\$1,610
Sales/Use Tax (Calendar 2015)	21,394	17.9	459	625	831
Motor Vehicle Sales Tax (Calendar 2015)	7,644	6.4	164	145	144
Motor Vehicle Registration Tax (Calendar 2015)	6,665	5.6	143	125	128
Motor Fuels Tax (Calendar 2015)	10,429	8.7	224	179	163
Corporate Income Tax (Calendar 2015)	7,068	5.9	152	145	219
State General Property Tax (Payable 2015)	6,099	5.1	131	118	155
Total State Taxes	\$119,751	100.0%	\$2,569	\$2,617	\$3,250

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 (2014-2015)	\$7,487	39.4%	\$1,275	\$1,344	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	4,469	23.5	761	758	755
Minnesota Family Investment Program	45	0.2	8	9	13
General Assistance	28	0.1	5	6	9
MinnesotaCare	1	0.0	0	0	1
Social Services	2,580	13.6	439	300	296
Miscellaneous	92	0.5	16	22	33
Total	7,215	37.9	1,229	1,096	1,107
Highway Aid (Calendar 2015)					
County Aid	2,813	14.8	479	195	106
Municipal Aid	0	0.0	0	23	32
Township Aid	299	1.6	51	22	7
Total	3,112	16.4	530	240	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	935	4.9	159	124	94
Disparity Reduction Aid (Calendar 2015)	14	0.1	2	1	3
County Program Aid (Payable 2015)	125	0.7	21	37	38
Community Corrections Funding (2015)	122	0.6	21	18	16
Total Aids	19,011	100.0	3,238	2,861	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	246	95.0	42	19	7
Miscellaneous Credits	12	4.6	2	37	5
Total Property Tax Credits	259	100.0	44	56	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	205	68.3	35	38	68
Regular (Renters)	93	31.0	16	25	38
Targeting Refund	2	0.7	0	0	1
Total Property Tax Refunds	300	100.0	51	63	107
Total Aids/Credits	\$19,570	100.0%	\$3,333	\$2,981	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$6,034	49.9%	\$1,028	\$612	\$478
City/Town Levy	2,506	20.7	427	304	380
School District Net Tax Capacity Levy	1,056	8.7	180	238	256
School District Referendum Market Value Levy	1,382	11.4	235	113	157
Miscellaneous District Levy	519	4.3	88	55	205
State Property Tax Levy	595	4.9	101	136	155
Total Levy	\$12,091	100.0%	\$2,059	\$1,458	\$1,631
Less Property Tax Credits	259		44	56	12
Net Property Taxes Payable	11,833		2,015	1,402	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$1,838,071		\$313,023	\$153,851	\$108,072
Referendum Market Valuation	296,581		\$50,508	67,080	82,094
Net Tax Capacity (NTC)	15,786		2,688	1,484	1,182
C. Average Local NTC Tax Rate	64.073				
Avg. Referendum Mkt. Value Tax Rate	0.466				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$6,579	44.0%	\$1,120	\$1,112	\$1,610
Sales/Use Tax (Calendar 2015)	2,368	15.8	403	669	831
Motor Vehicle Sales Tax (Calendar 2015)	1,120	7.5	191	151	144
Motor Vehicle Registration Tax (Calendar 2015)	969	6.5	165	129	128
Motor Fuels Tax (Calendar 2015)	2,010	13.5	342	216	163
Corporate Income Tax (Calendar 2015)	1,301	8.7	222	125	219
State General Property Tax (Payable 2015)	595	4.0	101	136	155
Total State Taxes	\$14,942	100.0%	\$2,545	\$2,539	\$3,250

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 (2014-2015)	\$1,692,472	47.3%	\$1,385	\$1,488	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	1,134,977	31.7	929	785	755
Minnesota Family Investment Program	21,523	0.6	18	15	13
General Assistance	23,268	0.7	19	12	9
MinnesotaCare	1,446	0.0	1	1	1
Social Services	388,908	10.9	318	293	296
Miscellaneous	84,523	2.4	69	42	33
Total	1,654,645	46.2	1,354	1,148	1,107
Highway Aid (Calendar 2015)					
County Aid	42,174	1.2	35	53	106
Municipal Aid	48,049	1.3	39	39	32
Township Aid	0	0.0	0	0	7
Total	90,223	2.5	74	93	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	90,107	2.5	74	59	94
Disparity Reduction Aid (Calendar 2015)	740	0.0	1	0	3
County Program Aid (Payable 2015)	32,040	0.9	26	33	38
Community Corrections Funding (2015)	17,690	0.5	14	14	16
Total Aids	3,577,916	100.0	2,929	2,835	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	260	54.2	0	1	7
Miscellaneous Credits	220	45.8	0	0	5
Total Property Tax Credits	480	100.0	0	1	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	118,102	63.1	97	86	68
Regular (Renters)	68,200	36.5	56	48	38
Targeting Refund	793	0.4	1	1	1
Total Property Tax Refunds	187,094	100.0	153	135	107
Total Aids/Credits	\$3,765,490	100.0%	\$3,082	\$2,971	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$627,674	23.0%	\$514	\$415	\$478
City/Town Levy	636,961	23.3	521	417	380
School District Net Tax Capacity Levy	345,626	12.6	283	275	256
School District Referendum Market Value Levy	292,159	10.7	239	199	157
Miscellaneous District Levy	551,990	20.2	452	340	205
State Property Tax Levy	280,370	10.3	229	178	155
Total Levy	\$2,734,780	100.0%	\$2,238	\$1,824	\$1,631
Less Property Tax Credits	480		0	1	12
Net Property Taxes Payable	2,734,300		2,238	1,823	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$129,650,722		\$106,123	\$94,351	\$108,072
Referendum Market Valuation	132,559,939		\$108,504	96,318	82,094
Net Tax Capacity (NTC)	1,619,183		1,325	1,139	1,182
C. Average Local NTC Tax Rate	132.653				
Avg. Referendum Mkt. Value Tax Rate	0.231				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$2,945,134	50.4%	\$2,411	\$2,005	\$1,610
Sales/Use Tax (Calendar 2015)	1,603,185	27.5	1,312	989	831
Motor Vehicle Sales Tax (Calendar 2015)	168,276	2.9	138	139	144
Motor Vehicle Registration Tax (Calendar 2015)	157,623	2.7	129	128	128
Motor Fuels Tax (Calendar 2015)	175,020	3.0	143	141	163
Corporate Income Tax (Calendar 2015)	508,676	8.7	416	288	219
State General Property Tax (Payable 2015)	280,370	4.8	229	178	155
Total State Taxes	\$5,838,284	100.0%	\$4,779	\$3,868	\$3,250

	HOUSTON			SE MN (10)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$37,023	58.7%	\$1,971	\$1,381	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	9,986	15.8	532	586	755
Minnesota Family Investment Program	121	0.2	6	9	13
General Assistance	49	0.1	3	5	9
MinnesotaCare	0	0.0	0	0	1
Social Services	5,498	8.7	293	301	296
Miscellaneous	357	0.6	19	23	33
Total	16,011	25.4	852	923	1,107
Highway Aid (Calendar 2015)					
County Aid	5,112	8.1	272	129	106
Municipal Aid	232	0.4	12	28	32
Township Aid	734	1.2	39	12	7
Total	6,077	9.6	323	169	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,525	4.0	134	134	94
Disparity Reduction Aid (Calendar 2015)	291	0.5	15	3	3
County Program Aid (Payable 2015)	852	1.4	45	42	38
Community Corrections Funding (2015)	241	0.4	13	15	16
Total Aids	63,020	100.0	3,354	2,668	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	554	100.0	29	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	554	100.0	29	13	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,196	80.9	64	47	68
Regular (Renters)	281	19.0	15	29	38
Targeting Refund	1	0.1	0	0	1
Total Property Tax Refunds	1,478	100.0	79	76	107
Total Aids/Credits	\$65,052	100.0%	\$3,462	\$2,758	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$11,218	43.1%	\$597	\$509	\$478
City/Town Levy	7,196	27.7	383	380	380
School District Net Tax Capacity Levy	3,876	14.9	206	224	256
School District Referendum Market Value Levy	2,464	9.5	131	128	157
Miscellaneous District Levy	214	0.8	11	22	205
State Property Tax Levy	1,047	4.0	56	118	155
Total Levy	\$26,015	100.0%	\$1,385	\$1,382	\$1,631
Less Property Tax Credits	554		29	13	12
Net Property Taxes Payable	25,461		1,355	1,369	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,103,499		\$111,960	\$107,636	\$108,072
Referendum Market Valuation	1,130,696		\$60,182	68,659	82,094
Net Tax Capacity (NTC)	17,838		949	1,082	1,182
C. Average Local NTC Tax Rate	126.158				
Avg. Referendum Mkt. Value Tax Rate	0.218				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$13,170	44.2%	\$701	\$1,280	\$1,610
Sales/Use Tax (Calendar 2015)	5,568	18.7	296	625	831
Motor Vehicle Sales Tax (Calendar 2015)	3,120	10.5	166	145	144
Motor Vehicle Registration Tax (Calendar 2015)	2,626	8.8	140	125	128
Motor Fuels Tax (Calendar 2015)	2,982	10.0	159	179	163
Corporate Income Tax (Calendar 2015)	1,258	4.2	67	145	219
State General Property Tax (Payable 2015)	1,047	3.5	56	118	155
Total State Taxes	\$29,771	100.0%	\$1,585	\$2,617	\$3,250

	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 (2014-2015)	\$30,126	50.6%	\$1,457	\$1,664	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	17,818	29.9	862	1,139	755
Minnesota Family Investment Program	244	0.4	12	26	13
General Assistance	135	0.2	7	7	9
MinnesotaCare	0	0.0	0	0	1
Social Services	4,917	8.3	238	309	296
Miscellaneous	352	0.6	17	22	33
Total	23,466	39.4	1,135	1,503	1,107
Highway Aid (Calendar 2015)					
County Aid	3,912	6.6	189	234	106
Municipal Aid	0	0.0	0	8	32
Township Aid	342	0.6	17	16	7
Total	4,254	7.1	206	257	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	607	1.0	29	71	94
Disparity Reduction Aid (Calendar 2015)	0	0.0	0	3	3
County Program Aid (Payable 2015)	704	1.2	34	116	38
Community Corrections Funding (2015)	429	0.7	21	25	16
Total Aids	59,586	100.0	2,881	3,640	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	226	99.1	11	14	7
Miscellaneous Credits	2	0.9	0	0	5
Total Property Tax Credits	228	100.0	11	14	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	915	71.3	44	28	68
Regular (Renters)	362	28.2	18	20	38
Targeting Refund	8	0.6	0	0	1
Total Property Tax Refunds	1,284	100.0	62	48	107
Total Aids/Credits	\$61,099	100.0%	\$2,955	\$3,703	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$12,800	39.0%	\$619	\$524	\$478
City/Town Levy	7,262	22.2	351	234	380
School District Net Tax Capacity Levy	5,787	17.7	280	198	256
School District Referendum Market Value Levy	2,050	6.3	99	77	157
Miscellaneous District Levy	535	1.6	26	33	205
State Property Tax Levy	4,349	13.3	210	162	155
Total Levy	\$32,783	100.0%	\$1,585	\$1,229	\$1,631
Less Property Tax Credits	228		11	14	12
Net Property Taxes Payable	32,555		1,574	1,215	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,150,447		\$152,350	\$95,411	\$108,072
Referendum Market Valuation	1,640,225		\$79,318	58,264	82,094
Net Tax Capacity (NTC)	32,963		1,594	1,025	1,182
C. Average Local NTC Tax Rate	80.041				
Avg. Referendum Mkt. Value Tax Rate	0.125				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$17,346	39.2%	\$839	\$780	\$1,610
Sales/Use Tax (Calendar 2015)	11,338	25.6	548	711	831
Motor Vehicle Sales Tax (Calendar 2015)	3,103	7.0	150	135	144
Motor Vehicle Registration Tax (Calendar 2015)	2,525	5.7	122	112	128
Motor Fuels Tax (Calendar 2015)	4,172	9.4	202	169	163
Corporate Income Tax (Calendar 2015)	1,379	3.1	67	94	219
State General Property Tax (Payable 2015)	4,349	9.8	210	162	155
Total State Taxes	\$44,212	100.0%	\$2,138	\$2,163	\$3,250

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 (2014-2015)	\$57,318	55.7%	\$1,488	\$1,353	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	25,657	24.9	666	730	755
Minnesota Family Investment Program	211	0.2	5	7	13
General Assistance	183	0.2	5	5	9
MinnesotaCare	2	0.0	0	0	1
Social Services	9,148	8.9	237	261	296
Miscellaneous	773	0.8	20	17	33
Total	35,974	34.9	934	1,020	1,107
Highway Aid (Calendar 2015)					
County Aid	3,758	3.7	98	159	106
Municipal Aid	653	0.6	17	13	32
Township Aid	293	0.3	8	9	7
Total	4,703	4.6	122	181	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,857	1.8	48	63	94
Disparity Reduction Aid (Calendar 2015)	76	0.1	2	1	3
County Program Aid (Payable 2015)	2,118	2.1	55	55	38
Community Corrections Funding (2015)	817	0.8	21	23	16
Total Aids	102,863	100.0	2,670	2,697	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	574	100.0	15	15	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	574	100.0	15	15	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	3,077	72.9	80	79	68
Regular (Renters)	996	23.6	26	23	38
Targeting Refund	149	3.5	4	2	1
Total Property Tax Refunds	4,222	100.0	110	104	107
Total Aids/Credits	\$107,658	100.0%	\$2,795	\$2,815	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$17,408	37.4%	\$452	\$555	\$478
City/Town Levy	11,692	25.1	304	279	380
School District Net Tax Capacity Levy	11,516	24.7	299	230	256
School District Referendum Market Value Levy	3,136	6.7	81	84	157
Miscellaneous District Levy	394	0.8	10	25	205
State Property Tax Levy	2,455	5.3	64	72	155
Total Levy	\$46,601	100.0%	\$1,210	\$1,244	\$1,631
Less Property Tax Credits	574		15	15	12
Net Property Taxes Payable	46,028		1,195	1,230	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,573,175		\$66,799	\$72,892	\$108,072
Referendum Market Valuation	2,249,325		\$58,392	58,460	82,094
Net Tax Capacity (NTC)	26,168		679	745	1,182
C. Average Local NTC Tax Rate	156.716				
Avg. Referendum Mkt. Value Tax Rate	0.139				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$38,792	45.4%	\$1,007	\$975	\$1,610
Sales/Use Tax (Calendar 2015)	25,831	30.2	671	451	831
Motor Vehicle Sales Tax (Calendar 2015)	5,484	6.4	142	152	144
Motor Vehicle Registration Tax (Calendar 2015)	4,472	5.2	116	122	128
Motor Fuels Tax (Calendar 2015)	5,945	7.0	154	218	163
Corporate Income Tax (Calendar 2015)	2,455	2.9	64	76	219
State General Property Tax (Payable 2015)	2,455	2.9	64	72	155
Total State Taxes	\$85,434	100.0%	\$2,218	\$2,066	\$3,250

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 (2014-2015)	\$63,258	44.1%	\$1,385	\$1,247	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	44,033	30.7	964	916	755
Minnesota Family Investment Program	709	0.5	16	14	13
General Assistance	528	0.4	12	11	9
MinnesotaCare	7	0.0	0	0	1
Social Services	15,766	11.0	345	373	296
Miscellaneous	1,281	0.9	28	43	33
Total	62,323	43.4	1,365	1,357	1,107
Highway Aid (Calendar 2015)					
County Aid	9,683	6.7	212	192	106
Municipal Aid	991	0.7	22	38	32
Township Aid	265	0.2	6	7	7
Total	10,939	7.6	240	237	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	3,736	2.6	82	218	94
Disparity Reduction Aid (Calendar 2015)	288	0.2	6	33	3
County Program Aid (Payable 2015)	1,941	1.4	43	53	38
Community Corrections Funding (2015)	982	0.7	22	22	16
Total Aids	143,467	100.0	3,142	3,167	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	228	5.0	5	3	7
Miscellaneous Credits	4,315	95.0	95	47	5
Total Property Tax Credits	4,542	100.0	99	51	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,793	64.3	39	47	68
Regular (Renters)	981	35.2	21	27	38
Targeting Refund	16	0.6	0	1	1
Total Property Tax Refunds	2,790	100.0	61	75	107
Total Aids/Credits	\$150,799	100.0%	\$3,303	\$3,293	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$32,859	40.5%	\$720	\$599	\$478
City/Town Levy	17,807	21.9	390	300	380
School District Net Tax Capacity Levy	10,440	12.9	229	212	256
School District Referendum Market Value Levy	4,309	5.3	94	81	157
Miscellaneous District Levy	6,619	8.2	145	88	205
State Property Tax Levy	9,123	11.2	200	145	155
Total Levy	\$81,156	100.0%	\$1,777	\$1,427	\$1,631
Less Property Tax Credits	4,542		99	51	12
Net Property Taxes Payable	76,614		1,678	1,376	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$5,336,590		\$116,882	\$90,361	\$108,072
Referendum Market Valuation	3,735,925		\$81,824	68,671	82,094
Net Tax Capacity (NTC)	62,591		1,371	1,021	1,182
C. Average Local NTC Tax Rate	108.201				
Avg. Referendum Mkt. Value Tax Rate	0.115				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$42,443	39.9%	\$930	\$1,010	\$1,610
Sales/Use Tax (Calendar 2015)	28,743	27.0	630	798	831
Motor Vehicle Sales Tax (Calendar 2015)	6,987	6.6	153	146	144
Motor Vehicle Registration Tax (Calendar 2015)	5,961	5.6	131	124	128
Motor Fuels Tax (Calendar 2015)	7,594	7.1	166	179	163
Corporate Income Tax (Calendar 2015)	5,576	5.2	122	124	219
State General Property Tax (Payable 2015)	9,123	8.6	200	145	155
Total State Taxes	\$106,427	100.0%	\$2,331	\$2,525	\$3,250

	JACKSON			SOUTHWEST (8)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$15,251	42.6%	\$1,508	\$1,547	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance				724	755
Minnesota Family Investment Program		See Note		8	13
General Assistance				4	9
MinnesotaCare	0	0.0	0	0	1
Social Services				333	296
Miscellaneous				21	33
Total	12,511	35.0	1,237	1,090	1,107
Highway Aid (Calendar 2015)					
County Aid	4,568	12.8	452	290	106
Municipal Aid	0	0.0	0	13	32
Township Aid	588	1.6	58	49	7
Total	5,156	14.4	510	352	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,372	6.6	235	208	94
Disparity Reduction Aid (Calendar 2015)	120	0.3	12	7	3
County Program Aid (Payable 2015)	173	0.5	17	18	38
Community Corrections Funding (2015)	178	0.5	18	20	16
Total Aids	35,761	100.0	3,536	3,242	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	510	100.0	50	33	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	510	100.0	50	34	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	141	54.0	14	16	68
Regular (Renters)	120	46.0	12	19	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	261	100.0	26	36	107
Total Aids/Credits	\$36,532	100.0%	\$3,612	\$3,311	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$9,831	48.1%	\$972	\$650	\$478
City/Town Levy	3,959	19.4	391	357	380
School District Net Tax Capacity Levy	3,145	15.4	311	246	256
School District Referendum Market Value Levy	1,450	7.1	143	115	157
Miscellaneous District Levy	338	1.7	33	26	205
State Property Tax Levy	1,712	8.4	169	127	155
Total Levy	\$20,434	100.0%	\$2,021	\$1,520	\$1,631
Less Property Tax Credits	510		50	34	12
Net Property Taxes Payable	19,924		1,970	1,486	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,669,137		\$362,814	\$280,295	\$108,072
Referendum Market Valuation	596,606		\$58,994	50,602	82,094
Net Tax Capacity (NTC)	31,737		3,138	2,464	1,182
C. Average Local NTC Tax Rate	54.424				
Avg. Referendum Mkt. Value Tax Rate	0.243				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$11,465	41.9%	\$1,134	\$1,048	\$1,610
Sales/Use Tax (Calendar 2015)	3,717	13.6	368	557	831
Motor Vehicle Sales Tax (Calendar 2015)	1,732	6.3	171	167	144
Motor Vehicle Registration Tax (Calendar 2015)	1,535	5.6	152	145	128
Motor Fuels Tax (Calendar 2015)	4,054	14.8	401	224	163
Corporate Income Tax (Calendar 2015)	3,178	11.6	314	196	219
State General Property Tax (Payable 2015)	1,712	6.2	169	127	155
Total State Taxes	\$27,393	100.0%	\$2,709	\$2,463	\$3,250

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 \$26.8 million, which was allocated to the counties on a per capita basis (\$12.5 million estimated to Jackson), to approximate total human services spending in each county. Not enough data is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	KANABEC			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$21,574	45.7%	\$1,356	\$1,353	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	13,928	29.5	876	730	755
Minnesota Family Investment Program	137	0.3	9	7	13
General Assistance	130	0.3	8	5	9
MinnesotaCare	0	0.0	0	0	1
Social Services	5,215	11.1	328	261	296
Miscellaneous	404	0.9	25	17	33
Total	19,813	42.0	1,245	1,020	1,107
Highway Aid (Calendar 2015)					
County Aid	2,973	6.3	187	159	106
Municipal Aid	0	0.0	0	13	32
Township Aid	182	0.4	11	9	7
Total	3,155	6.7	198	181	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,043	2.2	66	63	94
Disparity Reduction Aid (Calendar 2015)	8	0.0	1	1	3
County Program Aid (Payable 2015)	1,049	2.2	66	55	38
Community Corrections Funding (2015)	529	1.1	33	23	16
Total Aids	47,171	100.0	2,965	2,697	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	400	100.0	25	15	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	400	100.0	25	15	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	846	71.2	53	79	68
Regular (Renters)	340	28.6	21	23	38
Targeting Refund	4	0.3	0	2	1
Total Property Tax Refunds	1,189	100.0	75	104	107
Total Aids/Credits	\$48,761	100.0%	\$3,065	\$2,815	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$10,714	65.2%	\$673	\$555	\$478
City/Town Levy	2,145	13.1	135	279	380
School District Net Tax Capacity Levy	1,644	10.0	103	230	256
School District Referendum Market Value Levy	1,066	6.5	67	84	157
Miscellaneous District Levy	173	1.1	11	25	205
State Property Tax Levy	679	4.1	43	72	155
Total Levy	\$16,421	100.0%	\$1,032	\$1,244	\$1,631
Less Property Tax Credits	400		25	15	12
Net Property Taxes Payable	16,021		1,007	1,230	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$1,082,658		\$68,057	\$72,892	\$108,072
Referendum Market Valuation	737,323		\$46,349	58,460	82,094
Net Tax Capacity (NTC)	10,145		638	745	1,182
C. Average Local NTC Tax Rate	142.906				
Avg. Referendum Mkt. Value Tax Rate	0.169				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$14,010	53.3%	\$881	\$975	\$1,610
Sales/Use Tax (Calendar 2015)	4,153	15.8	261	451	831
Motor Vehicle Sales Tax (Calendar 2015)	2,230	8.5	140	152	144
Motor Vehicle Registration Tax (Calendar 2015)	1,694	6.4	106	122	128
Motor Fuels Tax (Calendar 2015)	2,629	10.0	165	218	163
Corporate Income Tax (Calendar 2015)	905	3.4	57	76	219
State General Property Tax (Payable 2015)	679	2.6	43	72	155
Total State Taxes	\$26,299	100.0%	\$1,653	\$2,066	\$3,250

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 (2014-2015)	\$64,886	50.2%	\$1,526	\$1,423	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	32,776	25.4	771	694	755
Minnesota Family Investment Program	892	0.7	21	11	13
General Assistance	247	0.2	6	5	9
MinnesotaCare	13	0.0	0	0	1
Social Services	13,114	10.1	308	302	296
Miscellaneous	1,028	0.8	24	18	33
Total	48,070	37.2	1,131	1,031	1,107
Highway Aid (Calendar 2015)					
County Aid	6,421	5.0	151	173	106
Municipal Aid	1,108	0.9	26	21	32
Township Aid	490	0.4	12	18	7
Total	8,019	6.2	189	212	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	5,823	4.5	137	152	94
Disparity Reduction Aid (Calendar 2015)	40	0.0	1	3	3
County Program Aid (Payable 2015)	1,735	1.3	41	39	38
Community Corrections Funding (2015)	717	0.6	17	18	16
Total Aids	129,288	100.1	3,041	2,879	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	600	99.5	14	20	7
Miscellaneous Credits	3	0.5	0	0	5
Total Property Tax Credits	603	100.0	14	21	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,672	52.8	39	41	68
Regular (Renters)	1,489	47.0	35	28	38
Targeting Refund	4	0.1	0	0	1
Total Property Tax Refunds	3,166	100.0	74	69	107
Total Aids/Credits	\$133,057	100.0%	\$3,130	\$2,968	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$29,820	50.9%	\$701	\$639	\$478
City/Town Levy	11,203	19.1	264	355	380
School District Net Tax Capacity Levy	5,972	10.2	140	167	256
School District Referendum Market Value Levy	4,443	7.6	105	109	157
Miscellaneous District Levy	1,540	2.6	36	30	205
State Property Tax Levy	5,619	9.6	132	113	155
Total Levy	\$58,597	100.0%	\$1,378	\$1,413	\$1,631
Less Property Tax Credits	603		14	21	12
Net Property Taxes Payable	57,994		1,364	1,392	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$5,552,962		\$130,627	\$158,662	\$108,072
Referendum Market Valuation	2,848,826		\$67,015	61,443	82,094
Net Tax Capacity (NTC)	54,375		1,279	1,464	1,182
C. Average Local NTC Tax Rate	89.259				
Avg. Referendum Mkt. Value Tax Rate	0.156				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$49,394	40.4%	\$1,162	\$1,162	\$1,610
Sales/Use Tax (Calendar 2015)	39,059	32.0	919	636	831
Motor Vehicle Sales Tax (Calendar 2015)	6,500	5.3	153	160	144
Motor Vehicle Registration Tax (Calendar 2015)	5,598	4.6	132	138	128
Motor Fuels Tax (Calendar 2015)	7,499	6.1	176	177	163
Corporate Income Tax (Calendar 2015)	8,566	7.0	202	164	219
State General Property Tax (Payable 2015)	5,619	4.6	132	113	155
Total State Taxes	\$122,236	100.0%	\$2,875	\$2,550	\$3,250

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 (2014-2015)	\$6,622	37.3%	\$1,498	\$1,530	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	3,351	18.9	758	777	755
Minnesota Family Investment Program	6	0.0	1	10	13
General Assistance	15	0.1	3	5	9
MinnesotaCare	0	0.0	0	0	1
Social Services	1,660	9.4	375	350	296
Miscellaneous	115	0.6	26	20	33
Total	5,148	29.0	1,164	1,163	1,107
Highway Aid (Calendar 2015)					
County Aid	4,176	23.5	944	375	106
Municipal Aid	0	0.0	0	27	32
Township Aid	615	3.5	139	54	7
Total	4,792	27.0	1,084	456	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	935	5.3	211	199	94
Disparity Reduction Aid (Calendar 2015)	11	0.1	2	6	3
County Program Aid (Payable 2015)	106	0.6	24	38	38
Community Corrections Funding (2015)	121	0.7	27	22	16
Total Aids	17,733	100.0	4,010	3,413	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	224	100.0	51	31	7
Miscellaneous Credits	0	0.0	0	15	5
Total Property Tax Credits	224	100.0	51	46	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	22	27.5	5	21	68
Regular (Renters)	58	72.5	13	16	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	80	100.0	18	37	107
Total Aids/Credits	\$18,036	100.0%	\$4,079	\$3,496	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$3,612	37.1%	\$817	\$603	\$478
City/Town Levy	2,054	21.1	464	278	380
School District Net Tax Capacity Levy	987	10.1	223	216	256
School District Referendum Market Value Levy	707	7.3	160	110	157
Miscellaneous District Levy	683	7.0	154	91	205
State Property Tax Levy	1,703	17.5	385	138	155
Total Levy	\$9,746	100.0%	\$2,204	\$1,436	\$1,631
Less Property Tax Credits	224		51	46	12
Net Property Taxes Payable	9,522		2,153	1,390	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$1,223,236		\$276,625	\$162,697	\$108,072
Referendum Market Valuation	281,296		\$63,613	50,042	82,094
Net Tax Capacity (NTC)	11,883		2,687	1,502	1,182
C. Average Local NTC Tax Rate	61.734				
Avg. Referendum Mkt. Value Tax Rate	0.251				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$4,504	39.9%	\$1,019	\$1,245	\$1,610
Sales/Use Tax (Calendar 2015)	1,635	14.5	370	460	831
Motor Vehicle Sales Tax (Calendar 2015)	884	7.8	200	168	144
Motor Vehicle Registration Tax (Calendar 2015)	808	7.1	183	145	128
Motor Fuels Tax (Calendar 2015)	1,263	11.2	286	201	163
Corporate Income Tax (Calendar 2015)	502	4.4	114	185	219
State General Property Tax (Payable 2015)	1,703	15.1	385	138	155
Total State Taxes	\$11,301	100.0%	\$2,556	\$2,542	\$3,250

	KOOCHICHING			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2014-2015)	\$18,453	39.7%	\$1,432	\$1,247	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	11,913	25.6	924	916	755
Minnesota Family Investment Program	129	0.3	10	14	13
General Assistance	61	0.1	5	11	9
MinnesotaCare	0	0.0	0	0	1
Social Services	4,780	10.3	371	373	296
Miscellaneous	324	0.7	25	43	33
Total	17,207	37.0	1,335	1,357	1,107
Highway Aid (Calendar 2015)					
County Aid	4,709	10.1	365	192	106
Municipal Aid	283	0.6	22	38	32
Township Aid	88	0.2	7	7	7
Total	5,080	10.9	394	237	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	4,439	9.6	344	218	94
Disparity Reduction Aid (Calendar 2015)	318	0.7	25	33	3
County Program Aid (Payable 2015)	752	1.6	58	53	38
Community Corrections Funding (2015)	202	0.4	16	22	16
Total Aids	46,450	100.0	3,604	3,167	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	116	96.7	9	3	7
Miscellaneous Credits	4	3.3	0	47	5
Total Property Tax Credits	120	100.0	9	51	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	159	38.3	12	47	68
Regular (Renters)	255	61.4	20	27	38
Targeting Refund	2	0.5	0	1	1
Total Property Tax Refunds	415	100.0	32	75	107
Total Aids/Credits	\$46,985	100.0%	\$3,645	\$3,293	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$3,967	35.8%	\$308	\$599	\$478
City/Town Levy	2,665	24.0	207	300	380
School District Net Tax Capacity Levy	2,469	22.3	192	212	256
School District Referendum Market Value Levy	705	6.4	55	81	157
Miscellaneous District Levy	64	0.6	5	88	205
State Property Tax Levy	1,226	11.0	95	145	155
Total Levy	\$11,096	100.0%	\$861	\$1,427	\$1,631
Less Property Tax Credits	120		9	51	12
Net Property Taxes Payable	10,976		852	1,376	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$980,743		\$76,091	\$90,361	\$108,072
Referendum Market Valuation	615,559		\$47,758	68,671	82,094
Net Tax Capacity (NTC)	10,424		809	1,021	1,182
C. Average Local NTC Tax Rate	87.921				
Avg. Referendum Mkt. Value Tax Rate	0.115				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$10,790	37.8%	\$837	\$1,010	\$1,610
Sales/Use Tax (Calendar 2015)	9,011	31.6	699	798	831
Motor Vehicle Sales Tax (Calendar 2015)	2,032	7.1	158	146	144
Motor Vehicle Registration Tax (Calendar 2015)	1,700	6.0	132	124	128
Motor Fuels Tax (Calendar 2015)	2,008	7.0	156	179	163
Corporate Income Tax (Calendar 2015)	1,792	6.3	139	124	219
State General Property Tax (Payable 2015)	1,226	4.3	95	145	155
Total State Taxes	\$28,560	100.0%	\$2,216	\$2,525	\$3,250

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 (2014-2015)	\$10,310	39.5%	\$1,502	\$1,503	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	7,292	27.9	1,062	930	755
Minnesota Family Investment Program	37	0.1	5	8	13
General Assistance	27	0.1	4	4	9
MinnesotaCare	0	0.0	0	0	1
Social Services	2,605	10.0	379	392	296
Miscellaneous	142	0.5	21	21	33
Total	10,102	38.7	1,471	1,354	1,107
Highway Aid (Calendar 2015)					
County Aid	3,163	12.1	461	357	106
Municipal Aid	0	0.0	0	6	32
Township Aid	701	2.7	102	69	7
Total	3,864	14.8	563	432	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,523	5.8	222	230	94
Disparity Reduction Aid (Calendar 2015)	120	0.5	17	13	3
County Program Aid (Payable 2015)	138	0.5	20	20	38
Community Corrections Funding (2015)	73	0.3	11	18	16
Total Aids	26,130	100.0	3,806	3,571	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	413	100.0	60	41	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	413	100.0	60	41	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	75	45.5	11	16	68
Regular (Renters)	88	53.3	13	17	38
Targeting Refund	2	1.2	0	0	1
Total Property Tax Refunds	165	100.0	24	33	107
Total Aids/Credits	\$26,708	100.0%	\$3,890	\$3,645	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$5,236	45.4%	\$763	\$869	\$478
City/Town Levy	2,923	25.4	426	436	380
School District Net Tax Capacity Levy	1,587	13.8	231	233	256
School District Referendum Market Value Levy	594	5.2	87	104	157
Miscellaneous District Levy	722	6.3	105	47	205
State Property Tax Levy	459	4.0	67	108	155
Total Levy	\$11,521	100.0%	\$1,678	\$1,797	\$1,631
Less Property Tax Credits	413		60	41	12
Net Property Taxes Payable	11,108		1,618	1,756	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,677,766		\$390,004	\$303,411	\$108,072
Referendum Market Valuation	273,652		\$39,856	46,991	82,094
Net Tax Capacity (NTC)	21,547		3,138	2,573	1,182
C. Average Local NTC Tax Rate	48.205				
Avg. Referendum Mkt. Value Tax Rate	0.247				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$7,527	49.6%	\$1,096	\$1,106	\$1,610
Sales/Use Tax (Calendar 2015)	2,336	15.4	340	454	831
Motor Vehicle Sales Tax (Calendar 2015)	1,296	8.5	189	179	144
Motor Vehicle Registration Tax (Calendar 2015)	1,149	7.6	167	157	128
Motor Fuels Tax (Calendar 2015)	1,691	11.1	246	219	163
Corporate Income Tax (Calendar 2015)	711	4.7	104	174	219
State General Property Tax (Payable 2015)	459	3.0	67	108	155
Total State Taxes	\$15,169	100.0%	\$2,209	\$2,397	\$3,250

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 (2014-2015)	\$9,582	31.1%	\$901	\$1,247	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	7,852	25.5	738	916	755
Minnesota Family Investment Program	35	0.1	3	14	13
General Assistance	50	0.2	5	11	9
MinnesotaCare	3	0.0	0	0	1
Social Services	5,979	19.4	562	373	296
Miscellaneous	229	0.7	22	43	33
Total	14,150	45.9	1,331	1,357	1,107
Highway Aid (Calendar 2015)					
County Aid	4,286	13.9	403	192	106
Municipal Aid	0	0.0	0	38	32
Township Aid	73	0.2	7	7	7
Total	4,358	14.1	410	237	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,020	6.6	190	218	94
Disparity Reduction Aid (Calendar 2015)	225	0.7	21	33	3
County Program Aid (Payable 2015)	442	1.4	42	53	38
Community Corrections Funding (2015)	56	0.2	5	22	16
Total Aids	30,833	100.0	2,899	3,167	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	6	0.5	1	3	7
Miscellaneous Credits	1,137	99.5	107	47	5
Total Property Tax Credits	1,143	100.0	107	51	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	353	61.7	33	47	68
Regular (Renters)	212	37.1	20	27	38
Targeting Refund	6	1.0	1	1	1
Total Property Tax Refunds	572	100.0	54	75	107
Total Aids/Credits	\$32,548	100.0%	\$3,061	\$3,293	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$8,654	42.6%	\$814	\$599	\$478
City/Town Levy	3,822	18.8	359	300	380
School District Net Tax Capacity Levy	2,965	14.6	279	212	256
School District Referendum Market Value Levy	970	4.8	91	81	157
Miscellaneous District Levy	1,779	8.8	167	88	205
State Property Tax Levy	2,131	10.5	200	145	155
Total Levy	\$20,320	100.0%	\$1,911	\$1,427	\$1,631
Less Property Tax Credits	1,143		107	51	12
Net Property Taxes Payable	19,177		1,803	1,376	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$1,638,501		\$154,081	\$90,361	\$108,072
Referendum Market Valuation	927,353		\$87,206	68,671	82,094
Net Tax Capacity (NTC)	17,575		1,653	1,021	1,182
C. Average Local NTC Tax Rate	97.977				
Avg. Referendum Mkt. Value Tax Rate	0.105				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$10,830	36.7%	\$1,018	\$1,010	\$1,610
Sales/Use Tax (Calendar 2015)	9,050	30.6	851	798	831
Motor Vehicle Sales Tax (Calendar 2015)	1,762	6.0	166	146	144
Motor Vehicle Registration Tax (Calendar 2015)	1,487	5.0	140	124	128
Motor Fuels Tax (Calendar 2015)	2,677	9.1	252	179	163
Corporate Income Tax (Calendar 2015)	1,599	5.4	150	124	219
State General Property Tax (Payable 2015)	2,131	7.2	200	145	155
Total State Taxes	\$29,536	100.0%	\$2,778	\$2,525	\$3,250

	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 (2014-2015)	\$5,883	41.0%	\$1,499	\$1,664	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	3,126	21.8	796	1,139	755
Minnesota Family Investment Program	16	0.1	4	26	13
General Assistance	11	0.1	3	7	9
MinnesotaCare	0	0.0	0	0	1
Social Services	1,168	8.1	298	309	296
Miscellaneous	59	0.4	15	22	33
Total	4,381	30.5	1,116	1,503	1,107
Highway Aid (Calendar 2015)					
County Aid	3,124	21.8	796	234	106
Municipal Aid	0	0.0	0	8	32
Township Aid	184	1.3	47	16	7
Total	3,308	23.1	843	257	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	345	2.4	88	71	94
Disparity Reduction Aid (Calendar 2015)	14	0.1	4	3	3
County Program Aid (Payable 2015)	281	2.0	72	116	38
Community Corrections Funding (2015)	122	0.9	31	25	16
Total Aids	14,335	100.0	3,652	3,640	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	70	93.3	18	14	7
Miscellaneous Credits	4	5.3	1	0	5
Total Property Tax Credits	75	100.0	19	14	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	105	65.6	27	28	68
Regular (Renters)	55	34.4	14	20	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	160	100.0	41	48	107
Total Aids/Credits	\$14,570	100.0%	\$3,712	\$3,703	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$2,488	39.9%	\$634	\$524	\$478
City/Town Levy	867	13.9	221	234	380
School District Net Tax Capacity Levy	1,850	29.6	471	198	256
School District Referendum Market Value Levy	361	5.8	92	77	157
Miscellaneous District Levy	33	0.5	8	33	205
State Property Tax Levy	645	10.3	164	162	155
Total Levy	\$6,243	100.0%	\$1,591	\$1,229	\$1,631
Less Property Tax Credits	75		19	14	12
Net Property Taxes Payable	6,168		1,571	1,215	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$509,306		\$129,759	\$95,411	\$108,072
Referendum Market Valuation	241,317		\$61,482	58,264	82,094
Net Tax Capacity (NTC)	5,156		1,314	1,025	1,182
C. Average Local NTC Tax Rate	101.563				
Avg. Referendum Mkt. Value Tax Rate	0.149				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$3,208	31.0%	\$817	\$780	\$1,610
Sales/Use Tax (Calendar 2015)	4,284	41.4	1,091	711	831
Motor Vehicle Sales Tax (Calendar 2015)	671	6.5	171	135	144
Motor Vehicle Registration Tax (Calendar 2015)	541	5.2	138	112	128
Motor Fuels Tax (Calendar 2015)	763	7.4	194	169	163
Corporate Income Tax (Calendar 2015)	239	2.3	61	94	219
State General Property Tax (Payable 2015)	645	6.2	164	162	155
Total State Taxes	\$10,351	100.0%	\$2,637	\$2,163	\$3,250

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 (2014-2015)	\$39,605	53.5%	\$1,430	\$1,242	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	14,755	19.9	533	624	755
Minnesota Family Investment Program	229	0.3	8	7	13
General Assistance	102	0.1	4	5	9
MinnesotaCare	17	0.0	1	0	1
Social Services	8,696	11.8	314	309	296
Miscellaneous	565	0.8	20	20	33
Total	24,364	32.9	879	966	1,107
Highway Aid (Calendar 2015)					
County Aid	4,944	6.7	178	191	106
Municipal Aid	0	0.0	0	22	32
Township Aid	182	0.2	7	16	7
Total	5,127	6.9	185	229	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	3,333	4.5	120	188	94
Disparity Reduction Aid (Calendar 2015)	158	0.2	6	4	3
County Program Aid (Payable 2015)	1,019	1.4	37	32	38
Community Corrections Funding (2015)	373	0.5	13	18	16
Total Aids	73,979	100.0	2,670	2,678	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	481	100.0	17	19	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	481	100.0	17	20	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,822	77.1	66	37	68
Regular (Renters)	538	22.8	19	26	38
Targeting Refund	4	0.2	0	0	1
Total Property Tax Refunds	2,364	100.0	85	63	107
Total Aids/Credits	\$76,824	100.0%	\$2,773	\$2,761	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$16,542	40.5%	\$597	\$575	\$478
City/Town Levy	10,441	25.5	377	361	380
School District Net Tax Capacity Levy	7,423	18.2	268	234	256
School District Referendum Market Value Levy	3,469	8.5	125	116	157
Miscellaneous District Levy	330	0.8	12	21	205
State Property Tax Levy	2,671	6.5	96	114	155
Total Levy	\$40,876	100.0%	\$1,475	\$1,420	\$1,631
Less Property Tax Credits	481		17	20	12
Net Property Taxes Payable	40,395		1,458	1,401	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,665,979		\$132,327	\$160,371	\$108,072
Referendum Market Valuation	2,072,846		\$74,821	60,755	82,094
Net Tax Capacity (NTC)	34,451		1,244	1,478	1,182
C. Average Local NTC Tax Rate	100.523				
Avg. Referendum Mkt. Value Tax Rate	0.172				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$35,084	56.7%	\$1,266	\$1,201	\$1,610
Sales/Use Tax (Calendar 2015)	7,172	11.6	259	586	831
Motor Vehicle Sales Tax (Calendar 2015)	4,911	7.9	177	151	144
Motor Vehicle Registration Tax (Calendar 2015)	4,217	6.8	152	131	128
Motor Fuels Tax (Calendar 2015)	4,269	6.9	154	175	163
Corporate Income Tax (Calendar 2015)	3,542	5.7	128	168	219
State General Property Tax (Payable 2015)	2,671	4.3	96	114	155
Total State Taxes	\$61,867	100.0%	\$2,233	\$2,526	\$3,250

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 (2014-2015)	\$7,238	39.0%	\$1,254	\$1,547	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance				724	755
Minnesota Family Investment Program		See Note		8	13
General Assistance				4	9
MinnesotaCare	0	0.0	0	0	1
Social Services				333	296
Miscellaneous				21	33
Total	6,285	33.8	1,089	1,090	1,107
Highway Aid (Calendar 2015)					
County Aid	2,813	15.2	488	290	106
Municipal Aid	0	0.0	0	13	32
Township Aid	798	4.3	138	49	7
Total	3,611	19.4	626	352	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,137	6.1	197	208	94
Disparity Reduction Aid (Calendar 2015)	60	0.3	10	7	3
County Program Aid (Payable 2015)	103	0.6	18	18	38
Community Corrections Funding (2015)	132	0.7	23	20	16
Total Aids	18,566	100.0	3,218	3,242	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	315	100.0	55	33	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	315	100.0	55	34	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	111	65.7	19	16	68
Regular (Renters)	58	34.3	10	19	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	169	100.0	29	36	107
Total Aids/Credits	\$19,050	100.0%	\$3,302	\$3,311	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$5,118	46.2%	\$887	\$650	\$478
City/Town Levy	1,895	17.1	328	357	380
School District Net Tax Capacity Levy	2,284	20.6	396	246	256
School District Referendum Market Value Levy	756	6.8	131	115	157
Miscellaneous District Levy	263	2.4	46	26	205
State Property Tax Levy	752	6.8	130	127	155
Total Levy	\$11,068	100.0%	\$1,918	\$1,520	\$1,631
Less Property Tax Credits	315		55	34	12
Net Property Taxes Payable	10,753		1,864	1,486	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,094,017		\$362,915	\$280,295	\$108,072
Referendum Market Valuation	280,446		\$48,604	50,602	82,094
Net Tax Capacity (NTC)	17,429		3,021	2,464	1,182
C. Average Local NTC Tax Rate	54.852				
Avg. Referendum Mkt. Value Tax Rate	0.269				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$4,757	41.6%	\$824	\$1,048	\$1,610
Sales/Use Tax (Calendar 2015)	2,395	21.0	415	557	831
Motor Vehicle Sales Tax (Calendar 2015)	1,048	9.2	182	167	144
Motor Vehicle Registration Tax (Calendar 2015)	873	7.6	151	145	128
Motor Fuels Tax (Calendar 2015)	1,193	10.4	207	224	163
Corporate Income Tax (Calendar 2015)	408	3.6	71	196	219
State General Property Tax (Payable 2015)	752	6.6	130	127	155
Total State Taxes	\$11,425	100.0%	\$1,980	\$2,463	\$3,250

NOTE: The HSA 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 \$81.0 million, which was allocated to the counties on a per capita basis (\$6.3 million estimated to Lincoln), to approximate total human services spending in each county. Not enough data is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	LYON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$39,186	49.9%	\$1,520	\$1,547	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance				724	755
Minnesota Family Investment Program		See Note		8	13
General Assistance				4	9
MinnesotaCare	11	0.0	0	0	1
Social Services				333	296
Miscellaneous				21	33
Total	28,088	35.8	1,090	1,090	1,107
Highway Aid (Calendar 2015)					
County Aid	4,105	5.2	159	290	106
Municipal Aid	725	0.9	28	13	32
Township Aid	506	0.6	20	49	7
Total	5,336	6.8	207	352	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	4,662	5.9	181	208	94
Disparity Reduction Aid (Calendar 2015)	61	0.1	2	7	3
County Program Aid (Payable 2015)	502	0.6	19	18	38
Community Corrections Funding (2015)	697	0.9	27	20	16
Total Aids	78,531	100.0	3,047	3,242	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	479	99.4	19	33	7
Miscellaneous Credits	3	0.6	0	0	5
Total Property Tax Credits	482	100.0	19	34	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	547	41.0	21	16	68
Regular (Renters)	784	58.8	30	19	38
Targeting Refund	3	0.2	0	0	1
Total Property Tax Refunds	1,334	100.0	52	36	107
Total Aids/Credits	\$80,347	100.0%	\$3,117	\$3,311	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$13,222	35.3%	\$513	\$650	\$478
City/Town Levy	9,617	25.7	373	357	380
School District Net Tax Capacity Levy	6,794	18.1	264	246	256
School District Referendum Market Value Levy	2,614	7.0	101	115	157
Miscellaneous District Levy	898	2.4	35	26	205
State Property Tax Levy	4,326	11.5	168	127	155
Total Levy	\$37,470	100.0%	\$1,454	\$1,520	\$1,631
Less Property Tax Credits	482		19	34	12
Net Property Taxes Payable	36,988		1,435	1,486	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$4,452,138		\$172,724	\$280,295	\$108,072
Referendum Market Valuation	1,534,199		\$59,520	50,602	82,094
Net Tax Capacity (NTC)	42,239		1,639	2,464	1,182
C. Average Local NTC Tax Rate	72.281				
Avg. Referendum Mkt. Value Tax Rate	0.170				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$29,843	38.7%	\$1,158	\$1,048	\$1,610
Sales/Use Tax (Calendar 2015)	22,469	29.2	872	557	831
Motor Vehicle Sales Tax (Calendar 2015)	3,980	5.2	154	167	144
Motor Vehicle Registration Tax (Calendar 2015)	3,508	4.6	136	145	128
Motor Fuels Tax (Calendar 2015)	4,350	5.6	169	224	163
Corporate Income Tax (Calendar 2015)	8,581	11.1	333	196	219
State General Property Tax (Payable 2015)	4,326	5.6	168	127	155
Total State Taxes	\$77,057	100.0%	\$2,989	\$2,463	\$3,250

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 \$81.0 million, which was allocated to the counties on a per capita basis (\$28.1 million estimated to Lyon county), to approximate total human services spending in each county. Not enough data is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	MCLEOD			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$49,406	51.5%	\$1,375	\$1,423	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	22,264	23.2	620	694	755
Minnesota Family Investment Program	120	0.1	3	11	13
General Assistance	99	0.1	3	5	9
MinnesotaCare	0	0.0	0	0	1
Social Services	9,620	10.0	268	302	296
Miscellaneous	473	0.5	13	18	33
Total	32,576	34.0	907	1,031	1,107
Highway Aid (Calendar 2015)					
County Aid	4,714	4.9	131	173	106
Municipal Aid	967	1.0	27	21	32
Township Aid	360	0.4	10	18	7
Total	6,041	6.3	168	212	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	5,421	5.7	151	152	94
Disparity Reduction Aid (Calendar 2015)	129	0.1	4	3	3
County Program Aid (Payable 2015)	1,659	1.7	46	39	38
Community Corrections Funding (2015)	633	0.7	18	18	16
Total Aids	95,866	100.0	2,668	2,879	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	586	100.0	16	20	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	586	100.0	16	21	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,732	62.6	48	41	68
Regular (Renters)	1,025	37.1	29	28	38
Targeting Refund	8	0.3	0	0	1
Total Property Tax Refunds	2,765	100.0	77	69	107
Total Aids/Credits	\$99,217	100.0%	\$2,761	\$2,968	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$18,233	40.2%	\$507	\$639	\$478
City/Town Levy	14,128	31.2	393	355	380
School District Net Tax Capacity Levy	4,440	9.8	124	167	256
School District Referendum Market Value Levy	4,094	9.0	114	109	157
Miscellaneous District Levy	1,051	2.3	29	30	205
State Property Tax Levy	3,373	7.4	94	113	155
Total Levy	\$45,319	100.0%	\$1,261	\$1,413	\$1,631
Less Property Tax Credits	586		16	21	12
Net Property Taxes Payable	44,733		1,245	1,392	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,807,160		\$105,960	\$158,662	\$108,072
Referendum Market Valuation	2,147,870		\$59,779	61,443	82,094
Net Tax Capacity (NTC)	35,892		999	1,464	1,182
C. Average Local NTC Tax Rate	105.460				
Avg. Referendum Mkt. Value Tax Rate	0.191				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$41,869	47.9%	\$1,165	\$1,162	\$1,610
Sales/Use Tax (Calendar 2015)	20,452	23.4	569	636	831
Motor Vehicle Sales Tax (Calendar 2015)	5,857	6.7	163	160	144
Motor Vehicle Registration Tax (Calendar 2015)	5,039	5.8	140	138	128
Motor Fuels Tax (Calendar 2015)	5,407	6.2	150	177	163
Corporate Income Tax (Calendar 2015)	5,363	6.1	149	164	219
State General Property Tax (Payable 2015)	3,373	3.9	94	113	155
Total State Taxes	\$87,360	100.0%	\$2,431	\$2,550	\$3,250

I. Major State Aids/Credits	MAHNOMEN			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$10,501	41.6%	\$1,925	\$1,664	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	6,317	25.0	1,158	1,139	755
Minnesota Family Investment Program	184	0.7	34	26	13
General Assistance	58	0.2	11	7	9
MinnesotaCare	0	0.0	0	0	1
Social Services	1,617	6.4	296	309	296
Miscellaneous	216	0.9	40	22	33
Total	8,393	33.2	1,538	1,503	1,107
Highway Aid (Calendar 2015)					
County Aid	2,813	11.1	516	234	106
Municipal Aid	0	0.0	0	8	32
Township Aid	199	0.8	36	16	7
Total	3,012	11.9	552	257	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	765	3.0	140	71	94
Disparity Reduction Aid (Calendar 2015)	124	0.5	23	3	3
County Program Aid (Payable 2015)	2,160	8.6	396	116	38
Community Corrections Funding (2015)	303	1.2	56	25	16
Total Aids	25,258	100.0	4,629	3,640	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	169	100.0	31	14	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	169	100.0	31	14	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	36	42.9	7	28	68
Regular (Renters)	48	57.1	9	20	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	84	100.0	15	48	107
Total Aids/Credits	\$25,511	100.0%	\$4,676	\$3,703	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$3,919	59.7%	\$718	\$524	\$478
City/Town Levy	950	14.5	174	234	380
School District Net Tax Capacity Levy	849	12.9	156	198	256
School District Referendum Market Value Levy	231	3.5	42	77	157
Miscellaneous District Levy	312	4.8	57	33	205
State Property Tax Levy	300	4.6	55	162	155
Total Levy	\$6,560	100.0%	\$1,202	\$1,229	\$1,631
Less Property Tax Credits	169		31	14	12
Net Property Taxes Payable	6,391		1,171	1,215	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$637,302		\$116,808	\$95,411	\$108,072
Referendum Market Valuation	154,315		\$28,284	58,264	82,094
Net Tax Capacity (NTC)	5,342		979	1,025	1,182
C. Average Local NTC Tax Rate	112.883				
Avg. Referendum Mkt. Value Tax Rate	0.149				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$2,286	24.9%	\$419	\$780	\$1,610
Sales/Use Tax (Calendar 2015)	3,680	40.1	674	711	831
Motor Vehicle Sales Tax (Calendar 2015)	593	6.5	109	135	144
Motor Vehicle Registration Tax (Calendar 2015)	481	5.2	88	112	128
Motor Fuels Tax (Calendar 2015)	1,212	13.2	222	169	163
Corporate Income Tax (Calendar 2015)	614	6.7	113	94	219
State General Property Tax (Payable 2015)	300	3.3	55	162	155
Total State Taxes	\$9,167	100.0%	\$1,680	\$2,163	\$3,250

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 (2014-2015)	\$15,576	46.5%	\$1,654	\$1,530	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	6,316	18.9	671	777	755
Minnesota Family Investment Program	49	0.1	5	10	13
General Assistance	25	0.1	3	5	9
MinnesotaCare	9	0.0	1	0	1
Social Services	3,181	9.5	338	350	296
Miscellaneous	220	0.7	23	20	33
Total	9,801	29.3	1,041	1,163	1,107
Highway Aid (Calendar 2015)					
County Aid	5,061	15.1	537	375	106
Municipal Aid	0	0.0	0	27	32
Township Aid	1,199	3.6	127	54	7
Total	6,260	18.7	665	456	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,493	4.5	159	199	94
Disparity Reduction Aid (Calendar 2015)	10	0.0	1	6	3
County Program Aid (Payable 2015)	150	0.4	16	38	38
Community Corrections Funding (2015)	187	0.6	20	22	16
Total Aids	33,476	100.0	3,555	3,413	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	532	100.0	56	31	7
Miscellaneous Credits	0	0.0	0	15	5
Total Property Tax Credits	532	100.0	56	46	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	56	38.4	6	21	68
Regular (Renters)	89	61.0	9	16	38
Targeting Refund	1	0.7	0	0	1
Total Property Tax Refunds	146	100.0	16	37	107
Total Aids/Credits	\$34,155	100.0%	\$3,627	\$3,496	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$5,733	35.7%	\$609	\$603	\$478
City/Town Levy	3,200	19.9	340	278	380
School District Net Tax Capacity Levy	1,562	9.7	166	216	256
School District Referendum Market Value Levy	1,754	10.9	186	110	157
Miscellaneous District Levy	1,254	7.8	133	91	205
State Property Tax Levy	2,570	16.0	273	138	155
Total Levy	\$16,074	100.0%	\$1,707	\$1,436	\$1,631
Less Property Tax Credits	532		56	46	12
Net Property Taxes Payable	15,542		1,650	1,390	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,707,778		\$287,541	\$162,697	\$108,072
Referendum Market Valuation	545,910		\$57,971	50,042	82,094
Net Tax Capacity (NTC)	24,832		2,637	1,502	1,182
C. Average Local NTC Tax Rate	47.314				
Avg. Referendum Mkt. Value Tax Rate	0.321				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$10,385	46.1%	\$1,103	\$1,245	\$1,610
Sales/Use Tax (Calendar 2015)	2,805	12.4	298	460	831
Motor Vehicle Sales Tax (Calendar 2015)	1,810	8.0	192	168	144
Motor Vehicle Registration Tax (Calendar 2015)	1,635	7.3	174	145	128
Motor Fuels Tax (Calendar 2015)	2,505	11.1	266	201	163
Corporate Income Tax (Calendar 2015)	837	3.7	89	185	219
State General Property Tax (Payable 2015)	2,570	11.4	273	138	155
Total State Taxes	\$22,547	100.0%	\$2,394	\$2,542	\$3,250

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 (2014-2015)	\$24,982	39.7%	\$1,242	\$1,242	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance				624	755
Minnesota Family Investment Program		See Note		7	13
General Assistance				5	9
MinnesotaCare	1	0.0	0	0	1
Social Services				309	296
Miscellaneous				20	33
Total	25,205	40.0	1,253	966	1,107
Highway Aid (Calendar 2015)					
County Aid	4,917	7.8	244	191	106
Municipal Aid	710	1.1	35	22	32
Township Aid	671	1.1	33	16	7
Total	6,298	10.0	313	229	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	5,214	8.3	259	188	94
Disparity Reduction Aid (Calendar 2015)	99	0.2	5	4	3
County Program Aid (Payable 2015)	437	0.7	22	32	38
Community Corrections Funding (2015)	729	1.2	36	18	16
Total Aids	62,965	100.0	3,129	2,678	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	524	100.0	26	19	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	524	100.0	26	20	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	349	42.9	17	37	68
Regular (Renters)	463	56.9	23	26	38
Targeting Refund	2	0.2	0	0	1
Total Property Tax Refunds	814	100.0	40	63	107
Total Aids/Credits	\$64,302	100.0%	\$3,196	\$2,761	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$12,954	39.4%	\$644	\$575	\$478
City/Town Levy	7,860	23.9	391	361	380
School District Net Tax Capacity Levy	5,563	16.9	276	234	256
School District Referendum Market Value Levy	3,074	9.3	153	116	157
Miscellaneous District Levy	245	0.7	12	21	205
State Property Tax Levy	3,203	9.7	159	114	155
Total Levy	\$32,899	100.0%	\$1,635	\$1,420	\$1,631
Less Property Tax Credits	524		26	20	12
Net Property Taxes Payable	32,375		1,609	1,401	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$4,721,182		\$234,628	\$160,371	\$108,072
Referendum Market Valuation	1,178,870		\$58,586	60,755	82,094
Net Tax Capacity (NTC)	43,432		2,158	1,478	1,182
C. Average Local NTC Tax Rate	61.294				
Avg. Referendum Mkt. Value Tax Rate	0.261				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$23,152	43.2%	\$1,151	\$1,201	\$1,610
Sales/Use Tax (Calendar 2015)	11,349	21.2	564	586	831
Motor Vehicle Sales Tax (Calendar 2015)	3,411	6.4	170	151	144
Motor Vehicle Registration Tax (Calendar 2015)	3,006	5.6	149	131	128
Motor Fuels Tax (Calendar 2015)	4,803	9.0	239	175	163
Corporate Income Tax (Calendar 2015)	4,678	8.7	232	168	219
State General Property Tax (Payable 2015)	3,203	6.0	159	114	155
Total State Taxes	\$53,603	100.0%	\$2,664	\$2,526	\$3,250

NOTE: The HSA 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 \$42.7 million, which was allocated to the counties on a per capita basis (\$25.2 million estimated to Martin county), to approximate total human services spending in each county. Not enough data is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	MEEKER			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$32,832	51.1%	\$1,421	\$1,423	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	14,776	23.0	639	694	755
Minnesota Family Investment Program	153	0.2	7	11	13
General Assistance	136	0.2	6	5	9
MinnesotaCare	0	0.0	0	0	1
Social Services	6,797	10.6	294	302	296
Miscellaneous	417	0.6	18	18	33
Total	22,278	34.7	964	1,031	1,107
Highway Aid (Calendar 2015)					
County Aid	3,661	5.7	158	173	106
Municipal Aid	361	0.6	16	21	32
Township Aid	427	0.7	18	18	7
Total	4,450	6.9	193	212	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	3,211	5.0	139	152	94
Disparity Reduction Aid (Calendar 2015)	42	0.1	2	3	3
County Program Aid (Payable 2015)	906	1.4	39	39	38
Community Corrections Funding (2015)	535	0.8	23	18	16
Total Aids	64,255	100.0	2,780	2,879	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	544	97.8	24	20	7
Miscellaneous Credits	12	2.2	1	0	5
Total Property Tax Credits	556	100.0	24	21	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,155	69.6	50	41	68
Regular (Renters)	492	29.6	21	28	38
Targeting Refund	13	0.8	1	0	1
Total Property Tax Refunds	1,660	100.0	72	69	107
Total Aids/Credits	\$66,471	100.0%	\$2,876	\$2,968	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$13,247	42.3%	\$573	\$639	\$478
City/Town Levy	7,955	25.4	344	355	380
School District Net Tax Capacity Levy	5,661	18.1	245	167	256
School District Referendum Market Value Levy	2,119	6.8	92	109	157
Miscellaneous District Levy	275	0.9	12	30	205
State Property Tax Levy	2,080	6.6	90	113	155
Total Levy	\$31,337	100.0%	\$1,356	\$1,413	\$1,631
Less Property Tax Credits	556		24	21	12
Net Property Taxes Payable	30,781		1,332	1,392	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,068,643		\$132,784	\$158,662	\$108,072
Referendum Market Valuation	1,396,710		\$60,437	61,443	82,094
Net Tax Capacity (NTC)	27,782		1,202	1,464	1,182
C. Average Local NTC Tax Rate	97.682				
Avg. Referendum Mkt. Value Tax Rate	0.152				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$24,849	48.8%	\$1,075	\$1,162	\$1,610
Sales/Use Tax (Calendar 2015)	10,104	19.8	437	636	831
Motor Vehicle Sales Tax (Calendar 2015)	3,591	7.1	155	160	144
Motor Vehicle Registration Tax (Calendar 2015)	3,024	5.9	131	138	128
Motor Fuels Tax (Calendar 2015)	3,905	7.7	169	177	163
Corporate Income Tax (Calendar 2015)	3,355	6.6	145	164	219
State General Property Tax (Payable 2015)	2,080	4.1	90	113	155
Total State Taxes	\$50,907	100.0%	\$2,203	\$2,550	\$3,250

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 (2014-2015)	\$33,157	42.0%	\$1,286	\$1,353	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	25,850	32.8	1,002	730	755
Minnesota Family Investment Program	241	0.3	9	7	13
General Assistance	122	0.2	5	5	9
MinnesotaCare	6	0.0	0	0	1
Social Services	9,010	11.4	349	261	296
Miscellaneous	488	0.6	19	17	33
Total	35,718	45.3	1,385	1,020	1,107
Highway Aid (Calendar 2015)					
County Aid	5,300	6.7	206	159	106
Municipal Aid	0	0.0	0	13	32
Township Aid	239	0.3	9	9	7
Total	5,539	7.0	215	181	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,064	2.6	80	63	94
Disparity Reduction Aid (Calendar 2015)	49	0.1	2	1	3
County Program Aid (Payable 2015)	1,526	1.9	59	55	38
Community Corrections Funding (2015)	814	1.0	32	23	16
Total Aids	78,867	100.0	3,058	2,697	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	373	99.5	14	15	7
Miscellaneous Credits	2	0.5	0	0	5
Total Property Tax Credits	375	100.0	15	15	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,721	70.5	67	79	68
Regular (Renters)	645	26.4	25	23	38
Targeting Refund	76	3.1	3	2	1
Total Property Tax Refunds	2,442	100.0	95	104	107
Total Aids/Credits	\$81,685	100.0%	\$3,168	\$2,815	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$15,063	49.5%	\$584	\$555	\$478
City/Town Levy	6,398	21.0	248	279	380
School District Net Tax Capacity Levy	4,695	15.4	182	230	256
School District Referendum Market Value Levy	1,930	6.3	75	84	157
Miscellaneous District Levy	599	2.0	23	25	205
State Property Tax Levy	1,720	5.7	67	72	155
Total Levy	\$30,405	100.0%	\$1,179	\$1,244	\$1,631
Less Property Tax Credits	375		15	15	12
Net Property Taxes Payable	30,030		1,164	1,230	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$1,847,185		\$71,630	\$72,892	\$108,072
Referendum Market Valuation	1,295,232		\$50,226	58,460	82,094
Net Tax Capacity (NTC)	18,369		712	745	1,182
C. Average Local NTC Tax Rate	145.658				
Avg. Referendum Mkt. Value Tax Rate	0.149				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$19,382	39.4%	\$752	\$975	\$1,610
Sales/Use Tax (Calendar 2015)	12,053	24.5	467	451	831
Motor Vehicle Sales Tax (Calendar 2015)	4,138	8.4	160	152	144
Motor Vehicle Registration Tax (Calendar 2015)	3,232	6.6	125	122	128
Motor Fuels Tax (Calendar 2015)	6,348	12.9	246	218	163
Corporate Income Tax (Calendar 2015)	2,330	4.7	90	76	219
State General Property Tax (Payable 2015)	1,720	3.5	67	72	155
Total State Taxes	\$49,203	100.0%	\$1,908	\$2,066	\$3,250

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 (2014-2015)	\$51,188	50.7%	\$1,561	\$1,411	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	25,953	25.7	792	963	755
Minnesota Family Investment Program	225	0.2	7	11	13
General Assistance	133	0.1	4	5	9
MinnesotaCare	5	0.0	0	0	1
Social Services	8,770	8.7	267	296	296
Miscellaneous	650	0.6	20	24	33
Total	35,735	35.4	1,090	1,298	1,107
Highway Aid (Calendar 2015)					
County Aid	6,893	6.8	210	164	106
Municipal Aid	622	0.6	19	11	32
Township Aid	733	0.7	22	16	7
Total	8,249	8.2	252	192	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	3,833	3.8	117	94	94
Disparity Reduction Aid (Calendar 2015)	61	0.1	2	2	3
County Program Aid (Payable 2015)	1,619	1.6	49	41	38
Community Corrections Funding (2015)	267	0.3	8	17	16
Total Aids	100,953	100.0	3,079	3,056	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	1,054	100.0	32	18	7
Miscellaneous Credits	0	0.0	0	7	5
Total Property Tax Credits	1,054	100.0	32	25	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,524	63.8	46	44	68
Regular (Renters)	823	34.4	25	24	38
Targeting Refund	42	1.8	1	1	1
Total Property Tax Refunds	2,389	100.0	73	68	107
Total Aids/Credits	\$104,395	100.0%	\$3,184	\$3,150	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$16,936	44.8%	\$517	\$567	\$478
City/Town Levy	8,443	22.3	258	349	380
School District Net Tax Capacity Levy	5,543	14.6	169	238	256
School District Referendum Market Value Levy	3,018	8.0	92	91	157
Miscellaneous District Levy	710	1.9	22	27	205
State Property Tax Levy	3,194	8.4	97	185	155
Total Levy	\$37,843	100.0%	\$1,154	\$1,458	\$1,631
Less Property Tax Credits	1,054		32	25	12
Net Property Taxes Payable	36,789		1,122	1,432	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,060,685		\$93,353	\$132,643	\$108,072
Referendum Market Valuation	1,803,055		\$54,995	70,908	82,094
Net Tax Capacity (NTC)	28,730		876	1,370	1,182
C. Average Local NTC Tax Rate	109.976				
Avg. Referendum Mkt. Value Tax Rate	0.169				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$26,556	41.7%	\$810	\$859	\$1,610
Sales/Use Tax (Calendar 2015)	14,625	22.9	446	691	831
Motor Vehicle Sales Tax (Calendar 2015)	5,240	8.2	160	154	144
Motor Vehicle Registration Tax (Calendar 2015)	4,140	6.5	126	126	128
Motor Fuels Tax (Calendar 2015)	7,517	11.8	229	208	163
Corporate Income Tax (Calendar 2015)	2,481	3.9	76	103	219
State General Property Tax (Payable 2015)	3,194	5.0	97	185	155
Total State Taxes	\$63,752	100.0%	\$1,944	\$2,326	\$3,250

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 (2014-2015)	\$64,308	49.8%	\$1,641	\$1,381	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	29,816	23.1	761	586	755
Minnesota Family Investment Program	546	0.4	14	9	13
General Assistance	181	0.1	5	5	9
MinnesotaCare	24	0.0	1	0	1
Social Services	13,668	10.6	349	301	296
Miscellaneous	683	0.5	17	23	33
Total	44,919	34.8	1,146	923	1,107
Highway Aid (Calendar 2015)					
County Aid	5,392	4.2	138	129	106
Municipal Aid	1,277	1.0	33	28	32
Township Aid	1,093	0.8	28	12	7
Total	7,762	6.0	198	169	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	9,587	7.4	245	134	94
Disparity Reduction Aid (Calendar 2015)	319	0.2	8	3	3
County Program Aid (Payable 2015)	1,609	1.2	41	42	38
Community Corrections Funding (2015)	713	0.6	18	15	16
Total Aids	129,218	100.0	3,298	2,668	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	557	100.0	14	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	557	100.0	14	13	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	587	32.2	15	47	68
Regular (Renters)	1,231	67.6	31	29	38
Targeting Refund	4	0.2	0	0	1
Total Property Tax Refunds	1,822	100.0	47	76	107
Total Aids/Credits	\$131,597	100.0%	\$3,359	\$2,758	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$18,469	42.2%	\$471	\$509	\$478
City/Town Levy	9,322	21.3	238	380	380
School District Net Tax Capacity Levy	8,180	18.7	209	224	256
School District Referendum Market Value Levy	3,274	7.5	84	128	157
Miscellaneous District Levy	1,185	2.7	30	22	205
State Property Tax Levy	3,295	7.5	84	118	155
Total Levy	\$43,726	100.0%	\$1,116	\$1,382	\$1,631
Less Property Tax Credits	557		14	13	12
Net Property Taxes Payable	43,168		1,102	1,369	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$4,784,412		\$122,111	\$107,636	\$108,072
Referendum Market Valuation	1,887,815		\$48,182	68,659	82,094
Net Tax Capacity (NTC)	44,334		1,132	1,082	1,182
C. Average Local NTC Tax Rate	83.810				
Avg. Referendum Mkt. Value Tax Rate	0.173				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$42,378	50.6%	\$1,082	\$1,280	\$1,610
Sales/Use Tax (Calendar 2015)	15,938	19.0	407	625	831
Motor Vehicle Sales Tax (Calendar 2015)	5,480	6.5	140	145	144
Motor Vehicle Registration Tax (Calendar 2015)	4,427	5.3	113	125	128
Motor Fuels Tax (Calendar 2015)	6,390	7.6	163	179	163
Corporate Income Tax (Calendar 2015)	5,827	7.0	149	145	219
State General Property Tax (Payable 2015)	3,295	3.9	84	118	155
Total State Taxes	\$83,736	100.0%	\$2,137	\$2,617	\$3,250

I. Major State Aids/Credits	MURRAY			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$12,344	44.6%	\$1,466	\$1,547	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance				724	755
Minnesota Family Investment Program		See Note		8	13
General Assistance				4	9
MinnesotaCare	2	0.0	0	0	1
Social Services				333	296
Miscellaneous				21	33
Total	9,171	0.0	1,089	1,090	1,107
Highway Aid (Calendar 2015)					
County Aid	3,609	13.1	429	290	106
Municipal Aid	0	0.0	0	13	32
Township Aid	656	2.4	78	49	7
Total	4,265	15.4	507	352	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,562	5.6	186	208	94
Disparity Reduction Aid (Calendar 2015)	64	0.2	8	7	3
County Program Aid (Payable 2015)	152	0.5	18	18	38
Community Corrections Funding (2015)	94	0.3	11	20	16
Total Aids	27,653	66.8	3,285	3,242	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	438	100.0	52	33	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	438	100.0	52	34	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	75	45.7	9	16	68
Regular (Renters)	89	54.3	11	19	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	164	100.0	19	36	107
Total Aids/Credits	\$28,255	100.0%	\$3,356	\$3,311	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$6,307	46.9%	\$749	\$650	\$478
City/Town Levy	3,216	23.9	382	357	380
School District Net Tax Capacity Levy	1,910	14.2	227	246	256
School District Referendum Market Value Levy	930	6.9	110	115	157
Miscellaneous District Levy	81	0.6	10	26	205
State Property Tax Levy	1,011	7.5	120	127	155
Total Levy	\$13,455	100.0%	\$1,598	\$1,520	\$1,631
Less Property Tax Credits	438		52	34	12
Net Property Taxes Payable	13,017		1,546	1,486	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,967,636		\$471,328	\$280,295	\$108,072
Referendum Market Valuation	433,431		\$51,489	50,602	82,094
Net Tax Capacity (NTC)	34,071		4,047	2,464	1,182
C. Average Local NTC Tax Rate	33.794				
Avg. Referendum Mkt. Value Tax Rate	0.215				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$9,855	49.9%	\$1,171	\$1,048	\$1,610
Sales/Use Tax (Calendar 2015)	2,820	14.3	335	557	831
Motor Vehicle Sales Tax (Calendar 2015)	1,665	8.4	198	167	144
Motor Vehicle Registration Tax (Calendar 2015)	1,500	7.6	178	145	128
Motor Fuels Tax (Calendar 2015)	1,664	8.4	198	224	163
Corporate Income Tax (Calendar 2015)	1,243	6.3	148	196	219
State General Property Tax (Payable 2015)	1,011	5.1	120	127	155
Total State Taxes	\$19,759	100.0%	\$2,347	\$2,463	\$3,250

NOTE: The HSA 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 \$81.0 million, which was allocated to the counties on a per capita basis (\$9.2 million estimated to Murray), to approximate total human services spending in each county. Not enough data is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	NICOLLET			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$39,376	50.5%	\$1,178	\$1,242	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	17,483	22.4	523	624	755
Minnesota Family Investment Program	321	0.4	10	7	13
General Assistance	177	0.2	5	5	9
MinnesotaCare	15	0.0	0	0	1
Social Services	7,231	9.3	216	309	296
Miscellaneous	453	0.6	14	20	33
Total	25,679	32.9	768	966	1,107
Highway Aid (Calendar 2015)					
County Aid	4,441	5.7	133	191	106
Municipal Aid	1,326	1.7	40	22	32
Township Aid	191	0.2	6	16	7
Total	5,958	7.6	178	229	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	4,983	6.4	149	188	94
Disparity Reduction Aid (Calendar 2015)	27	0.0	1	4	3
County Program Aid (Payable 2015)	1,244	1.6	37	32	38
Community Corrections Funding (2015)	755	1.0	23	18	16
Total Aids	78,024	100.0	2,334	2,678	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	401	100.0	12	19	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	401	100.0	12	20	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,521	59.7	45	37	68
Regular (Renters)	1,023	40.2	31	26	38
Targeting Refund	2	0.1	0	0	1
Total Property Tax Refunds	2,546	100.0	76	63	107
Total Aids/Credits	\$80,971	100.0%	\$2,422	\$2,761	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$18,553	42.9%	\$555	\$575	\$478
City/Town Levy	9,897	22.9	296	361	380
School District Net Tax Capacity Levy	6,880	15.9	206	234	256
School District Referendum Market Value Levy	3,838	8.9	115	116	157
Miscellaneous District Levy	1,274	2.9	38	21	205
State Property Tax Levy	2,795	6.5	84	114	155
Total Levy	\$43,236	100.0%	\$1,293	\$1,420	\$1,631
Less Property Tax Credits	401		12	20	12
Net Property Taxes Payable	42,835		1,281	1,401	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$4,099,926		\$122,635	\$160,371	\$108,072
Referendum Market Valuation	2,053,894		\$61,435	60,755	82,094
Net Tax Capacity (NTC)	38,288		1,145	1,478	1,182
C. Average Local NTC Tax Rate	95.600				
Avg. Referendum Mkt. Value Tax Rate	0.187				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$57,527	64.5%	\$1,721	\$1,201	\$1,610
Sales/Use Tax (Calendar 2015)	10,974	12.3	328	586	831
Motor Vehicle Sales Tax (Calendar 2015)	4,463	5.0	133	151	144
Motor Vehicle Registration Tax (Calendar 2015)	3,972	4.5	119	131	128
Motor Fuels Tax (Calendar 2015)	5,993	6.7	179	175	163
Corporate Income Tax (Calendar 2015)	3,526	4.0	105	168	219
State General Property Tax (Payable 2015)	2,795	3.1	84	114	155
Total State Taxes	\$89,250	100.0%	\$2,670	\$2,526	\$3,250

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 (2014-2015)	\$41,274	56.8%	\$1,898	\$1,547	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	14,398	19.8	662	724	755
Minnesota Family Investment Program	195	0.3	9	8	13
General Assistance	85	0.1	4	4	9
MinnesotaCare	16	0.0	1	0	1
Social Services	5,500	7.6	253	333	296
Miscellaneous	339	0.5	16	21	33
Total	20,533	28.2	944	1,090	1,107
Highway Aid (Calendar 2015)					
County Aid	4,516	6.2	208	290	106
Municipal Aid	519	0.7	24	13	32
Township Aid	579	0.8	27	49	7
Total	5,614	7.7	258	352	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	4,377	6.0	201	208	94
Disparity Reduction Aid (Calendar 2015)	161	0.2	7	7	3
County Program Aid (Payable 2015)	376	0.5	17	18	38
Community Corrections Funding (2015)	285	0.4	13	20	16
Total Aids	72,619	100.0	3,340	3,242	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	509	100.0	23	33	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	509	100.0	23	34	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	347	43.4	16	16	68
Regular (Renters)	451	56.4	21	19	38
Targeting Refund	1	0.1	0	0	1
Total Property Tax Refunds	799	100.0	37	36	107
Total Aids/Credits	\$73,927	100.0%	\$3,400	\$3,311	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$12,027	42.6%	\$553	\$650	\$478
City/Town Levy	6,289	22.3	289	357	380
School District Net Tax Capacity Levy	4,350	15.4	200	246	256
School District Referendum Market Value Levy	2,281	8.1	105	115	157
Miscellaneous District Levy	766	2.7	35	26	205
State Property Tax Levy	2,520	8.9	116	127	155
Total Levy	\$28,234	100.0%	\$1,299	\$1,520	\$1,631
Less Property Tax Credits	509		23	34	12
Net Property Taxes Payable	27,725		1,275	1,486	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$4,544,912		\$209,029	\$280,295	\$108,072
Referendum Market Valuation	981,072		\$45,121	50,602	82,094
Net Tax Capacity (NTC)	40,794		1,876	2,464	1,182
C. Average Local NTC Tax Rate	57.441				
Avg. Referendum Mkt. Value Tax Rate	0.232				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$18,169	39.4%	\$836	\$1,048	\$1,610
Sales/Use Tax (Calendar 2015)	11,667	25.3	537	557	831
Motor Vehicle Sales Tax (Calendar 2015)	3,303	7.2	152	167	144
Motor Vehicle Registration Tax (Calendar 2015)	2,815	6.1	129	145	128
Motor Fuels Tax (Calendar 2015)	4,820	10.4	222	224	163
Corporate Income Tax (Calendar 2015)	2,863	6.2	132	196	219
State General Property Tax (Payable 2015)	2,520	5.5	116	127	155
Total State Taxes	\$46,158	100.0%	\$2,123	\$2,463	\$3,250

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 (2014-2015)	\$11,742	43.6%	\$1,761	\$1,530	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	6,752	25.1	1,013	777	755
Minnesota Family Investment Program	87	0.3	13	10	13
General Assistance	20	0.1	3	5	9
MinnesotaCare	0	0.0	0	0	1
Social Services	2,502	9.3	375	350	296
Miscellaneous	132	0.5	20	20	33
Total	9,493	35.3	1,424	1,163	1,107
Highway Aid (Calendar 2015)					
County Aid	3,797	14.1	570	375	106
Municipal Aid	0	0.0	0	27	32
Township Aid	396	1.5	59	54	7
Total	4,193	15.6	629	456	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,332	4.9	200	199	94
Disparity Reduction Aid (Calendar 2015)	35	0.1	5	6	3
County Program Aid (Payable 2015)	129	0.5	19	38	38
Community Corrections Funding (2015)	25	0.1	4	22	16
Total Aids	26,949	100.0	4,043	3,413	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	291	100.0	44	31	7
Miscellaneous Credits	0	0.0	0	15	5
Total Property Tax Credits	291	100.0	44	46	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	80	46.2	12	21	68
Regular (Renters)	93	53.8	14	16	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	173	100.0	26	37	107
Total Aids/Credits	\$27,413	100.0%	\$4,112	\$3,496	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$5,266	52.5%	\$790	\$603	\$478
City/Town Levy	1,745	17.4	262	278	380
School District Net Tax Capacity Levy	1,235	12.3	185	216	256
School District Referendum Market Value Levy	748	7.5	112	110	157
Miscellaneous District Levy	809	8.1	121	91	205
State Property Tax Levy	237	2.4	36	138	155
Total Levy	\$10,039	100.0%	\$1,506	\$1,436	\$1,631
Less Property Tax Credits	291		44	46	12
Net Property Taxes Payable	9,749		1,462	1,390	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$1,955,676		\$293,381	\$162,697	\$108,072
Referendum Market Valuation	227,419		\$34,116	50,042	82,094
Net Tax Capacity (NTC)	16,628		2,494	1,502	1,182
C. Average Local NTC Tax Rate	54.453				
Avg. Referendum Mkt. Value Tax Rate	0.329				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$5,551	44.2%	\$833	\$1,245	\$1,610
Sales/Use Tax (Calendar 2015)	2,553	20.3	383	460	831
Motor Vehicle Sales Tax (Calendar 2015)	1,166	9.3	175	168	144
Motor Vehicle Registration Tax (Calendar 2015)	994	7.9	149	145	128
Motor Fuels Tax (Calendar 2015)	1,545	12.3	232	201	163
Corporate Income Tax (Calendar 2015)	526	4.2	79	185	219
State General Property Tax (Payable 2015)	237	1.9	36	138	155
Total State Taxes	\$12,572	100.0%	\$1,886	\$2,542	\$3,250

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 (2014-2015)	\$206,495	55.0%	\$1,364	\$1,381	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	81,689	21.7	540	586	755
Minnesota Family Investment Program	1,605	0.4	11	9	13
General Assistance	793	0.2	5	5	9
MinnesotaCare	148	0.0	1	0	1
Social Services	47,850	12.7	316	301	296
Miscellaneous	4,981	1.3	33	23	33
Total	137,066	36.4	905	923	1,107
Highway Aid (Calendar 2015)					
County Aid	8,415	2.2	56	129	106
Municipal Aid	5,743	1.5	38	28	32
Township Aid	329	0.1	2	12	7
Total	14,486	3.9	96	169	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	9,017	2.4	60	134	94
Disparity Reduction Aid (Calendar 2015)	30	0.0	0	3	3
County Program Aid (Payable 2015)	6,508	1.7	43	42	38
Community Corrections Funding (2015)	2,114	0.6	14	15	16
Total Aids	375,717	100.0	2,482	2,668	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	732	100.0	5	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	732	100.0	5	13	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	7,615	59.3	50	47	68
Regular (Renters)	5,201	40.5	34	29	38
Targeting Refund	36	0.3	0	0	1
Total Property Tax Refunds	12,852	100.0	85	76	107
Total Aids/Credits	\$389,300	100.0%	\$2,572	\$2,758	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$85,445	36.8%	\$564	\$509	\$478
City/Town Levy	65,515	28.2	433	380	380
School District Net Tax Capacity Levy	35,810	15.4	237	224	256
School District Referendum Market Value Levy	17,185	7.4	114	128	157
Miscellaneous District Levy	2,454	1.1	16	22	205
State Property Tax Levy	25,588	11.0	169	118	155
Total Levy	\$231,996	100.0%	\$1,532	\$1,382	\$1,631
Less Property Tax Credits	732		5	13	12
Net Property Taxes Payable	231,265		1,528	1,369	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$13,390,503		\$88,452	\$107,636	\$108,072
Referendum Market Valuation	12,363,408		\$81,667	68,659	82,094
Net Tax Capacity (NTC)	154,830		1,023	1,082	1,182
C. Average Local NTC Tax Rate	122.031				
Avg. Referendum Mkt. Value Tax Rate	0.141				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$259,857	50.2%	\$1,716	\$1,280	\$1,610
Sales/Use Tax (Calendar 2015)	145,177	28.1	959	625	831
Motor Vehicle Sales Tax (Calendar 2015)	21,234	4.1	140	145	144
Motor Vehicle Registration Tax (Calendar 2015)	19,089	3.7	126	125	128
Motor Fuels Tax (Calendar 2015)	22,418	4.3	148	179	163
Corporate Income Tax (Calendar 2015)	23,868	4.6	158	145	219
State General Property Tax (Payable 2015)	25,588	4.9	169	118	155
Total State Taxes	\$517,231	100.0%	\$3,417	\$2,617	\$3,250

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 (2014-2015)	\$71,370	45.1%	\$1,237	\$1,344	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	44,613	28.2	773	758	755
Minnesota Family Investment Program	416	0.3	7	9	13
General Assistance	254	0.2	4	6	9
MinnesotaCare	13	0.0	0	0	1
Social Services	16,210	10.2	281	300	296
Miscellaneous	1,248	0.8	22	22	33
Total	62,755	39.7	1,088	1,096	1,107
Highway Aid (Calendar 2015)					
County Aid	12,263	7.7	213	195	106
Municipal Aid	1,091	0.7	19	23	32
Township Aid	1,419	0.9	25	22	7
Total	14,773	9.3	256	240	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	6,624	4.2	115	124	94
Disparity Reduction Aid (Calendar 2015)	32	0.0	1	1	3
County Program Aid (Payable 2015)	2,022	1.3	35	37	38
Community Corrections Funding (2015)	838	0.5	15	18	16
Total Aids	158,415	100.0	2,746	2,861	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	1,411	98.8	24	19	7
Miscellaneous Credits	17	1.2	0	37	5
Total Property Tax Credits	1,428	100.0	25	56	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	2,234	63.4	39	38	68
Regular (Renters)	1,278	36.3	22	25	38
Targeting Refund	11	0.3	0	0	1
Total Property Tax Refunds	3,523	100.0	61	63	107
Total Aids/Credits	\$163,366	100.0%	\$2,832	\$2,981	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$35,020	40.4%	\$607	\$612	\$478
City/Town Levy	19,037	22.0	330	304	380
School District Net Tax Capacity Levy	14,902	17.2	258	238	256
School District Referendum Market Value Levy	5,919	6.8	103	113	157
Miscellaneous District Levy	2,623	3.0	45	55	205
State Property Tax Levy	9,182	10.6	159	136	155
Total Levy	\$86,683	100.0%	\$1,503	\$1,458	\$1,631
Less Property Tax Credits	1,428		25	56	12
Net Property Taxes Payable	85,255		1,478	1,402	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$8,668,633		\$150,291	\$153,851	\$108,072
Referendum Market Valuation	4,093,963		\$70,978	67,080	82,094
Net Tax Capacity (NTC)	84,635		1,467	1,484	1,182
C. Average Local NTC Tax Rate	84.576				
Avg. Referendum Mkt. Value Tax Rate	0.145				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$60,739	39.8%	\$1,053	\$1,112	\$1,610
Sales/Use Tax (Calendar 2015)	45,508	29.8	789	669	831
Motor Vehicle Sales Tax (Calendar 2015)	8,949	5.9	155	151	144
Motor Vehicle Registration Tax (Calendar 2015)	7,258	4.8	126	129	128
Motor Fuels Tax (Calendar 2015)	12,585	8.2	218	216	163
Corporate Income Tax (Calendar 2015)	8,344	5.5	145	125	219
State General Property Tax (Payable 2015)	9,182	6.0	159	136	155
Total State Taxes	\$152,566	100.0%	\$2,645	\$2,539	\$3,250

	PENNINGTON			NW (1)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$19,340	46.0%	\$1,361	\$1,530	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	9,512	22.6	670	777	755
Minnesota Family Investment Program	88	0.2	6	10	13
General Assistance	107	0.3	8	5	9
MinnesotaCare	0	0.0	0	0	1
Social Services	4,037	9.6	284	350	296
Miscellaneous	285	0.7	20	20	33
Total	14,030	33.3	988	1,163	1,107
Highway Aid (Calendar 2015)					
County Aid	3,039	7.2	214	375	106
Municipal Aid	1,131	2.7	80	27	32
Township Aid	198	0.5	14	54	7
Total	4,368	10.4	307	456	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	3,047	7.2	214	199	94
Disparity Reduction Aid (Calendar 2015)	168	0.4	12	6	3
County Program Aid (Payable 2015)	719	1.7	51	38	38
Community Corrections Funding (2015)	417	1.0	29	22	16
Total Aids	42,089	100.0	2,963	3,413	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	239	100.0	17	31	7
Miscellaneous Credits	0	0.0	0	15	5
Total Property Tax Credits	239	100.0	17	46	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	415	57.4	29	21	68
Regular (Renters)	309	42.7	22	16	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	723	100.0	51	37	107
Total Aids/Credits	\$43,052	100.0%	\$3,031	\$3,496	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$7,677	44.2%	\$540	\$603	\$478
City/Town Levy	2,181	12.6	154	278	380
School District Net Tax Capacity Levy	3,386	19.5	238	216	256
School District Referendum Market Value Levy	1,202	6.9	85	110	157
Miscellaneous District Levy	1,045	6.0	74	91	205
State Property Tax Levy	1,874	10.8	132	138	155
Total Levy	\$17,365	100.0%	\$1,222	\$1,436	\$1,631
Less Property Tax Credits	239		17	46	12
Net Property Taxes Payable	17,126		1,206	1,390	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$1,206,451		\$84,925	\$162,697	\$108,072
Referendum Market Valuation	750,565		\$52,834	50,042	82,094
Net Tax Capacity (NTC)	12,222		860	1,502	1,182
C. Average Local NTC Tax Rate	114.867				
Avg. Referendum Mkt. Value Tax Rate	0.193				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$32,682	56.9%	\$2,301	\$1,245	\$1,610
Sales/Use Tax (Calendar 2015)	11,364	19.8	800	460	831
Motor Vehicle Sales Tax (Calendar 2015)	2,212	3.9	156	168	144
Motor Vehicle Registration Tax (Calendar 2015)	1,905	3.3	134	145	128
Motor Fuels Tax (Calendar 2015)	2,193	3.8	154	201	163
Corporate Income Tax (Calendar 2015)	5,161	9.0	363	185	219
State General Property Tax (Payable 2015)	1,874	3.3	132	138	155
Total State Taxes	\$57,391	100.0%	\$4,040	\$2,542	\$3,250

I. Major State Aids/Credits	PINE			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$38,298	45.2%	\$1,316	\$1,353	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	25,505	30.1	876	730	755
Minnesota Family Investment Program	364	0.4	13	7	13
General Assistance	251	0.3	9	5	9
MinnesotaCare	14	0.0	0	0	1
Social Services	6,653	7.9	229	261	296
Miscellaneous	577	0.7	20	17	33
Total	33,365	39.4	1,146	1,020	1,107
Highway Aid (Calendar 2015)					
County Aid	7,733	9.1	266	159	106
Municipal Aid	0	0.0	0	13	32
Township Aid	432	0.5	15	9	7
Total	8,166	9.6	281	181	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,484	2.9	85	63	94
Disparity Reduction Aid (Calendar 2015)	2	0.0	0	1	3
County Program Aid (Payable 2015)	1,715	2.0	59	55	38
Community Corrections Funding (2015)	622	0.7	21	23	16
Total Aids	84,651	100.0	2,908	2,697	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	554	98.1	19	15	7
Miscellaneous Credits	11	1.9	0	0	5
Total Property Tax Credits	565	100.0	19	15	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,186	67.1	41	79	68
Regular (Renters)	553	31.3	19	23	38
Targeting Refund	29	1.6	1	2	1
Total Property Tax Refunds	1,768	100.0	61	104	107
Total Aids/Credits	\$86,985	100.0%	\$2,988	\$2,815	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$15,199	45.6%	\$522	\$555	\$478
City/Town Levy	6,812	20.4	234	279	380
School District Net Tax Capacity Levy	6,069	18.2	209	230	256
School District Referendum Market Value Levy	2,057	6.2	71	84	157
Miscellaneous District Levy	661	2.0	23	25	205
State Property Tax Levy	2,536	7.6	87	72	155
Total Levy	\$33,334	100.0%	\$1,145	\$1,244	\$1,631
Less Property Tax Credits	565		19	15	12
Net Property Taxes Payable	32,769		1,126	1,230	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,342,420		\$80,476	\$72,892	\$108,072
Referendum Market Valuation	1,420,499		\$48,803	58,460	82,094
Net Tax Capacity (NTC)	23,605		811	745	1,182
C. Average Local NTC Tax Rate	121.757				
Avg. Referendum Mkt. Value Tax Rate	0.145				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$18,509	37.6%	\$636	\$975	\$1,610
Sales/Use Tax (Calendar 2015)	11,313	23.0	389	451	831
Motor Vehicle Sales Tax (Calendar 2015)	4,101	8.3	141	152	144
Motor Vehicle Registration Tax (Calendar 2015)	3,168	6.4	109	122	128
Motor Fuels Tax (Calendar 2015)	8,556	17.4	294	218	163
Corporate Income Tax (Calendar 2015)	1,070	2.2	37	76	219
State General Property Tax (Payable 2015)	2,536	5.1	87	72	155
Total State Taxes	\$49,253	100.0%	\$1,692	\$2,066	\$3,250

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 (2014-2015)	\$13,892	45.3%	\$1,497	\$1,547	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance				724	755
Minnesota Family Investment Program		See Note		8	13
General Assistance				4	9
MinnesotaCare	0	0.0	0	0	1
Social Services	3,008	9.8	324	333	296
Miscellaneous	208	0.7	22	21	33
Total	10,109	32.9	1,089	1,090	1,107
Highway Aid (Calendar 2015)					
County Aid	2,908	9.5	313	290	106
Municipal Aid	0	0.0	0	13	32
Township Aid	584	1.9	63	49	7
Total	3,491	11.4	376	352	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,700	8.8	291	208	94
Disparity Reduction Aid (Calendar 2015)	127	0.4	14	7	3
County Program Aid (Payable 2015)	174	0.6	19	18	38
Community Corrections Funding (2015)	175	0.6	19	20	16
Total Aids	30,668	100.0	3,304	3,242	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	330	100.0	36	33	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	330	100.0	36	34	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	108	50.2	12	16	68
Regular (Renters)	107	49.8	12	19	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	215	100.0	23	36	107
Total Aids/Credits	\$31,213	100.0%	\$3,363	\$3,311	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$5,256	43.2%	\$566	\$650	\$478
City/Town Levy	3,101	25.5	334	357	380
School District Net Tax Capacity Levy	1,892	15.6	204	246	256
School District Referendum Market Value Levy	913	7.5	98	115	157
Miscellaneous District Levy	77	0.6	8	26	205
State Property Tax Levy	918	7.6	99	127	155
Total Levy	\$12,158	100.0%	\$1,310	\$1,520	\$1,631
Less Property Tax Credits	330		36	34	12
Net Property Taxes Payable	11,828		1,274	1,486	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,399,163		\$258,503	\$280,295	\$108,072
Referendum Market Valuation	427,971		\$46,113	50,602	82,094
Net Tax Capacity (NTC)	20,659		2,226	2,464	1,182
C. Average Local NTC Tax Rate	48.915				
Avg. Referendum Mkt. Value Tax Rate	0.265				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$9,702	45.5%	\$1,045	\$1,048	\$1,610
Sales/Use Tax (Calendar 2015)	4,709	22.1	507	557	831
Motor Vehicle Sales Tax (Calendar 2015)	1,639	7.7	177	167	144
Motor Vehicle Registration Tax (Calendar 2015)	1,361	6.4	147	145	128
Motor Fuels Tax (Calendar 2015)	1,850	8.7	199	224	163
Corporate Income Tax (Calendar 2015)	1,124	5.3	121	196	219
State General Property Tax (Payable 2015)	918	4.3	99	127	155
Total State Taxes	\$21,303	100.0%	\$2,295	\$2,463	\$3,250

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 \$81.0 million, which was allocated to the counties on a per capita basis (\$10.1 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 various 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 (2014-2015)	\$46,055	41.7%	\$1,461	\$1,530	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	28,615	25.9	908	777	755
Minnesota Family Investment Program	569	0.5	18	10	13
General Assistance	244	0.2	8	5	9
MinnesotaCare	5	0.0	0	0	1
Social Services	13,814	12.5	438	350	296
Miscellaneous	717	0.6	23	20	33
Total	43,965	39.8	1,394	1,163	1,107
Highway Aid (Calendar 2015)					
County Aid	8,016	7.3	254	375	106
Municipal Aid	1,196	1.1	38	27	32
Township Aid	1,266	1.1	40	54	7
Total	10,479	9.5	332	456	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	7,617	6.9	242	199	94
Disparity Reduction Aid (Calendar 2015)	166	0.2	5	6	3
County Program Aid (Payable 2015)	1,106	1.0	35	38	38
Community Corrections Funding (2015)	928	0.8	29	22	16
Total Aids	110,315	100.0	3,499	3,413	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	741	36.8	24	31	7
Miscellaneous Credits	1,270	63.2	40	15	5
Total Property Tax Credits	2,011	100.0	64	46	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	743	55.8	24	21	68
Regular (Renters)	587	44.1	19	16	38
Targeting Refund	1	0.1	0	0	1
Total Property Tax Refunds	1,331	100.0	42	37	107
Total Aids/Credits	\$113,658	100.0%	\$3,605	\$3,496	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$20,582	44.4%	\$653	\$603	\$478
City/Town Levy	9,902	21.4	314	278	380
School District Net Tax Capacity Levy	6,429	13.9	204	216	256
School District Referendum Market Value Levy	3,359	7.2	107	110	157
Miscellaneous District Levy	2,676	5.8	85	91	205
State Property Tax Levy	3,386	7.3	107	138	155
Total Levy	\$46,334	100.0%	\$1,470	\$1,436	\$1,631
Less Property Tax Credits	2,011		64	46	12
Net Property Taxes Payable	44,323		1,406	1,390	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$5,164,206		\$163,792	\$162,697	\$108,072
Referendum Market Valuation	1,644,147		\$52,147	50,042	82,094
Net Tax Capacity (NTC)	47,505		1,507	1,502	1,182
C. Average Local NTC Tax Rate	83.337				
Avg. Referendum Mkt. Value Tax Rate	0.204				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$31,149	45.5%	\$988	\$1,245	\$1,610
Sales/Use Tax (Calendar 2015)	13,657	20.0	433	460	831
Motor Vehicle Sales Tax (Calendar 2015)	4,912	7.2	156	168	144
Motor Vehicle Registration Tax (Calendar 2015)	4,306	6.3	137	145	128
Motor Fuels Tax (Calendar 2015)	6,265	9.2	199	201	163
Corporate Income Tax (Calendar 2015)	4,768	7.0	151	185	219
State General Property Tax (Payable 2015)	3,386	4.9	107	138	155
Total State Taxes	\$68,443	100.0%	\$2,171	\$2,542	\$3,250

	POPE			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 (2014-2015)	\$15,686	45.4%	\$1,424	\$1,344	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	9,377	27.2	851	758	755
Minnesota Family Investment Program	101	0.3	9	9	13
General Assistance	77	0.2	7	6	9
MinnesotaCare	0	0.0	0	0	1
Social Services	3,527	10.2	320	300	296
Miscellaneous	202	0.6	18	22	33
Total	13,284	38.5	1,206	1,096	1,107
Highway Aid (Calendar 2015)					
County Aid	3,474	10.1	315	195	106
Municipal Aid	0	0.0	0	23	32
Township Aid	396	1.1	36	22	7
Total	3,870	11.2	351	240	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,235	3.6	112	124	94
Disparity Reduction Aid (Calendar 2015)	52	0.2	5	1	3
County Program Aid (Payable 2015)	220	0.6	20	37	38
Community Corrections Funding (2015)	183	0.5	17	18	16
Total Aids	34,530	100.0	3,135	2,861	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	381	97.4	35	19	7
Miscellaneous Credits	10	2.6	1	37	5
Total Property Tax Credits	391	100.0	35	56	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	378	61.1	34	38	68
Regular (Renters)	240	38.8	22	25	38
Targeting Refund	1	0.2	0	0	1
Total Property Tax Refunds	619	100.0	56	63	107
Total Aids/Credits	\$35,540	100.0%	\$3,226	\$2,981	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$8,872	47.1%	\$805	\$612	\$478
City/Town Levy	3,660	19.4	332	304	380
School District Net Tax Capacity Levy	2,914	15.5	265	238	256
School District Referendum Market Value Levy	1,301	6.9	118	113	157
Miscellaneous District Levy	718	3.8	65	55	205
State Property Tax Levy	1,370	7.3	124	136	155
Total Levy	\$18,834	100.0%	\$1,710	\$1,458	\$1,631
Less Property Tax Credits	391		35	56	12
Net Property Taxes Payable	18,443		1,674	1,402	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,219,283		\$201,460	\$153,851	\$108,072
Referendum Market Valuation	763,619		\$69,319	67,080	82,094
Net Tax Capacity (NTC)	19,661		1,785	1,484	1,182
C. Average Local NTC Tax Rate	82.210				
Avg. Referendum Mkt. Value Tax Rate	0.170				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$14,197	51.7%	\$1,289	\$1,112	\$1,610
Sales/Use Tax (Calendar 2015)	4,281	15.6	389	669	831
Motor Vehicle Sales Tax (Calendar 2015)	1,876	6.8	170	151	144
Motor Vehicle Registration Tax (Calendar 2015)	1,646	6.0	149	129	128
Motor Fuels Tax (Calendar 2015)	2,310	8.4	210	216	163
Corporate Income Tax (Calendar 2015)	1,790	6.5	162	125	219
State General Property Tax (Payable 2015)	1,370	5.0	124	136	155
Total State Taxes	\$27,469	100.0%	\$2,494	\$2,539	\$3,250

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 (2014-2015)	\$872,729	46.9%	\$1,635	\$1,488	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	598,473	32.1	1,121	785	755
Minnesota Family Investment Program	15,263	0.8	29	15	13
General Assistance	8,466	0.5	16	12	9
MinnesotaCare	540	0.0	1	1	1
Social Services	194,548	10.4	365	293	296
Miscellaneous	22,426	1.2	42	42	33
Total	839,715	45.1	1,573	1,148	1,107
Highway Aid (Calendar 2015)					
County Aid	28,503	1.5	53	53	106
Municipal Aid	24,965	1.3	47	39	32
Township Aid	24	0.0	0	0	7
Total	53,491	2.9	100	93	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	68,536	3.7	128	59	94
Disparity Reduction Aid (Calendar 2015)	595	0.0	1	0	3
County Program Aid (Payable 2015)	16,933	0.9	32	33	38
Community Corrections Funding (2015)	10,063	0.5	19	14	16
Total Aids	1,862,063	100.0	3,489	2,835	2,848
B. Property Tax Credits (Payable 2015)					
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 (14 filed 15)					
Regular (Homeowners)	42,168	55.4	79	86	68
Regular (Renters)	33,026	43.4	62	48	38
Targeting Refund	863	1.1	2	1	1
Total Property Tax Refunds	76,058	100.0	143	135	107
Total Aids/Credits	\$1,938,122	100.0%	\$3,632	\$2,971	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$228,563	26.3%	\$428	\$415	\$478
City/Town Levy	155,307	17.8	291	417	380
School District Net Tax Capacity Levy	135,991	15.6	255	275	256
School District Referendum Market Value Levy	76,215	8.8	143	199	157
Miscellaneous District Levy	187,020	21.5	350	340	205
State Property Tax Levy	87,404	10.0	164	178	155
Total Levy	\$870,500	100.0%	\$1,631	\$1,824	\$1,631
Less Property Tax Credits	2		0	1	12
Net Property Taxes Payable	870,498		1,631	1,823	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$39,918,494		\$74,799	\$94,351	\$108,072
Referendum Market Valuation	41,890,247		\$78,494	96,318	82,094
Net Tax Capacity (NTC)	494,885		927	1,139	1,182
C. Average Local NTC Tax Rate	142.474				
Avg. Referendum Mkt. Value Tax Rate	0.186				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$746,529	45.9%	\$1,399	\$2,005	\$1,610
Sales/Use Tax (Calendar 2015)	489,115	30.1	917	989	831
Motor Vehicle Sales Tax (Calendar 2015)	66,502	4.1	125	139	144
Motor Vehicle Registration Tax (Calendar 2015)	58,045	3.6	109	128	128
Motor Fuels Tax (Calendar 2015)	69,935	4.3	131	141	163
Corporate Income Tax (Calendar 2015)	109,412	6.7	205	288	219
State General Property Tax (Payable 2015)	87,404	5.4	164	178	155
Total State Taxes	\$1,626,943	100.0%	\$3,049	\$3,868	\$3,250

	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 (2014-2015)	\$6,985	45.8%	\$1,729	\$1,530	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	3,023	19.8	748	777	755
Minnesota Family Investment Program	25	0.2	6	10	13
General Assistance	12	0.1	3	5	9
MinnesotaCare	0	0.0	0	0	1
Social Services	955	6.3	236	350	296
Miscellaneous	53	0.3	13	20	33
Total	4,068	26.6	1,007	1,163	1,107
Highway Aid (Calendar 2015)					
County Aid	2,813	18.4	696	375	106
Municipal Aid	0	0.0	0	27	32
Township Aid	194	1.3	48	54	7
Total	3,007	19.7	744	456	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	798	5.2	198	199	94
Disparity Reduction Aid (Calendar 2015)	95	0.6	24	6	3
County Program Aid (Payable 2015)	280	1.8	69	38	38
Community Corrections Funding (2015)	27	0.2	7	22	16
Total Aids	15,261	100.0	3,778	3,413	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	182	100.0	45	31	7
Miscellaneous Credits	0	0.0	0	15	5
Total Property Tax Credits	182	100.0	45	46	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	107	68.6	26	21	68
Regular (Renters)	49	31.4	12	16	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	156	100.0	39	37	107
Total Aids/Credits	\$15,599	100.0%	\$3,862	\$3,496	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$2,435	34.8%	\$603	\$603	\$478
City/Town Levy	1,474	21.1	365	278	380
School District Net Tax Capacity Levy	1,166	16.7	289	216	256
School District Referendum Market Value Levy	595	8.5	147	110	157
Miscellaneous District Levy	296	4.2	73	91	205
State Property Tax Levy	1,028	14.7	255	138	155
Total Levy	\$6,994	100.0%	\$1,732	\$1,436	\$1,631
Less Property Tax Credits	182		45	46	12
Net Property Taxes Payable	6,812		1,687	1,390	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$587,573		\$145,475	\$162,697	\$108,072
Referendum Market Valuation	223,357		\$55,300	50,042	82,094
Net Tax Capacity (NTC)	5,647		1,398	1,502	1,182
C. Average Local NTC Tax Rate	95.105				
Avg. Referendum Mkt. Value Tax Rate	0.266				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$3,358	38.7%	\$831	\$1,245	\$1,610
Sales/Use Tax (Calendar 2015)	1,772	20.4	439	460	831
Motor Vehicle Sales Tax (Calendar 2015)	754	8.7	187	168	144
Motor Vehicle Registration Tax (Calendar 2015)	640	7.4	158	145	128
Motor Fuels Tax (Calendar 2015)	893	10.3	221	201	163
Corporate Income Tax (Calendar 2015)	241	2.8	60	185	219
State General Property Tax (Payable 2015)	1,028	11.8	255	138	155
Total State Taxes	\$8,687	100.0%	\$2,151	\$2,542	\$3,250

I. Major State Aids/Credits	REDWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$20,657	43.3%	\$1,334	\$1,547	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance				724	755
Minnesota Family Investment Program		See Note		8	13
General Assistance				4	9
MinnesotaCare	2	0.0	0	0	1
Social Services				333	296
Miscellaneous				21	33
Total	16,870	35.3	1,089	1,090	1,107
Highway Aid (Calendar 2015)					
County Aid	4,942	10.4	319	290	106
Municipal Aid	306	0.6	20	13	32
Township Aid	1,097	2.3	71	49	7
Total	6,345	13.3	410	352	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	3,111	6.5	201	208	94
Disparity Reduction Aid (Calendar 2015)	93	0.2	6	7	3
County Program Aid (Payable 2015)	284	0.6	18	18	38
Community Corrections Funding (2015)	346	0.7	22	20	16
Total Aids	47,706	100.0	3,081	3,242	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	622	97.2	40	33	7
Miscellaneous Credits	18	2.8	1	0	5
Total Property Tax Credits	640	100.0	41	34	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	256	46.5	17	16	68
Regular (Renters)	294	53.5	19	19	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	550	100.0	36	36	107
Total Aids/Credits	\$48,896	100.0%	\$3,157	\$3,311	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$10,927	45.5%	\$706	\$650	\$478
City/Town Levy	6,196	25.8	400	357	380
School District Net Tax Capacity Levy	3,539	14.7	229	246	256
School District Referendum Market Value Levy	1,631	6.8	105	115	157
Miscellaneous District Levy	143	0.6	9	26	205
State Property Tax Levy	1,599	6.7	103	127	155
Total Levy	\$24,035	100.0%	\$1,552	\$1,520	\$1,631
Less Property Tax Credits	640		41	34	12
Net Property Taxes Payable	23,395		1,511	1,486	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$5,064,323		\$327,026	\$280,295	\$108,072
Referendum Market Valuation	702,405		\$45,357	50,602	82,094
Net Tax Capacity (NTC)	43,376		2,801	2,464	1,182
C. Average Local NTC Tax Rate	47.952				
Avg. Referendum Mkt. Value Tax Rate	0.233				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$17,337	45.0%	\$1,120	\$1,048	\$1,610
Sales/Use Tax (Calendar 2015)	9,656	25.1	624	557	831
Motor Vehicle Sales Tax (Calendar 2015)	2,690	7.0	174	167	144
Motor Vehicle Registration Tax (Calendar 2015)	2,348	6.1	152	145	128
Motor Fuels Tax (Calendar 2015)	3,357	8.7	217	224	163
Corporate Income Tax (Calendar 2015)	1,505	3.9	97	196	219
State General Property Tax (Payable 2015)	1,599	4.2	103	127	155
Total State Taxes	\$38,493	100.0%	\$2,486	\$2,463	\$3,250

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 \$81.0 million, which was allocated to the counties on a per capita basis (\$16.9 million estimated to Redwood county), to approximate total human services spending in each county. Not enough data is available about the distribution of the components of human services aid relative to population to use this same allocation for the various programs such as MFIP, etc.

	RENVILLE			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2014-2015)	\$18,640	40.5%	\$1,246	\$1,423	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	11,102	24.1	742	694	755
Minnesota Family Investment Program	109	0.2	7	11	13
General Assistance	104	0.2	7	5	9
MinnesotaCare	6	0.0	0	0	1
Social Services	5,683	12.4	380	302	296
Miscellaneous	212	0.5	14	18	33
Total	17,217	37.4	1,150	1,031	1,107
Highway Aid (Calendar 2015)					
County Aid	5,404	11.8	361	173	106
Municipal Aid	0	0.0	0	21	32
Township Aid	804	1.7	54	18	7
Total	6,207	13.5	415	212	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	3,281	7.1	219	152	94
Disparity Reduction Aid (Calendar 2015)	148	0.3	10	3	3
County Program Aid (Payable 2015)	284	0.6	19	39	38
Community Corrections Funding (2015)	212	0.5	14	18	16
Total Aids	45,988	100.0	3,073	2,879	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	656	99.2	44	20	7
Miscellaneous Credits	5	0.8	0	0	5
Total Property Tax Credits	661	100.0	44	21	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	204	50.0	14	41	68
Regular (Renters)	203	49.8	14	28	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	408	100.0	27	69	107
Total Aids/Credits	\$47,057	100.0%	\$3,144	\$2,968	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$13,180	44.9%	\$881	\$639	\$478
City/Town Levy	8,067	27.5	539	355	380
School District Net Tax Capacity Levy	3,385	11.5	226	167	256
School District Referendum Market Value Levy	2,050	7.0	137	109	157
Miscellaneous District Levy	616	2.1	41	30	205
State Property Tax Levy	2,073	7.1	139	113	155
Total Levy	\$29,371	100.0%	\$1,963	\$1,413	\$1,631
Less Property Tax Credits	661		44	21	12
Net Property Taxes Payable	28,710		1,918	1,392	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$6,057,716		\$404,792	\$158,662	\$108,072
Referendum Market Valuation	765,595		\$51,159	61,443	82,094
Net Tax Capacity (NTC)	52,563		3,512	1,464	1,182
C. Average Local NTC Tax Rate	48.034				
Avg. Referendum Mkt. Value Tax Rate	0.268				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$19,253	52.6%	\$1,287	\$1,162	\$1,610
Sales/Use Tax (Calendar 2015)	4,495	12.3	300	636	831
Motor Vehicle Sales Tax (Calendar 2015)	2,713	7.4	181	160	144
Motor Vehicle Registration Tax (Calendar 2015)	2,404	6.6	161	138	128
Motor Fuels Tax (Calendar 2015)	3,851	10.5	257	177	163
Corporate Income Tax (Calendar 2015)	1,790	4.9	120	164	219
State General Property Tax (Payable 2015)	2,073	5.7	139	113	155
Total State Taxes	\$36,580	100.0%	\$2,444	\$2,550	\$3,250

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 (2014-2015)	\$88,291	52.6%	\$1,350	\$1,381	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	36,251	21.6	554	586	755
Minnesota Family Investment Program	517	0.3	8	9	13
General Assistance	276	0.2	4	5	9
MinnesotaCare	30	0.0	0	0	1
Social Services	19,962	11.9	305	301	296
Miscellaneous	1,267	0.8	19	23	33
Total	58,303	34.7	891	923	1,107
Highway Aid (Calendar 2015)					
County Aid	5,790	3.4	89	129	106
Municipal Aid	1,919	1.1	29	28	32
Township Aid	310	0.2	5	12	7
Total	8,020	4.8	123	169	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	9,109	5.4	139	134	94
Disparity Reduction Aid (Calendar 2015)	76	0.0	1	3	3
County Program Aid (Payable 2015)	3,145	1.9	48	42	38
Community Corrections Funding (2015)	972	0.6	15	15	16
Total Aids	167,916	100.0	2,567	2,668	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	662	100.0	10	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	662	100.0	10	13	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	4,085	66.3	62	47	68
Regular (Renters)	2,042	33.1	31	29	38
Targeting Refund	33	0.5	1	0	1
Total Property Tax Refunds	6,160	100.0	94	76	107
Total Aids/Credits	\$174,737	100.0%	\$2,671	\$2,758	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$21,321	28.8%	\$326	\$509	\$478
City/Town Levy	19,393	26.2	296	380	380
School District Net Tax Capacity Levy	14,361	19.4	220	224	256
School District Referendum Market Value Levy	10,663	14.4	163	128	157
Miscellaneous District Levy	2,257	3.1	35	22	205
State Property Tax Levy	6,002	8.1	92	118	155
Total Levy	\$73,997	100.0%	\$1,131	\$1,382	\$1,631
Less Property Tax Credits	662		10	13	12
Net Property Taxes Payable	73,335		1,121	1,369	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$5,319,724		\$81,316	\$107,636	\$108,072
Referendum Market Valuation	4,134,239		\$63,195	68,659	82,094
Net Tax Capacity (NTC)	54,607		835	1,082	1,182
C. Average Local NTC Tax Rate	104.598				
Avg. Referendum Mkt. Value Tax Rate	0.263				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$73,253	49.8%	\$1,120	\$1,280	\$1,610
Sales/Use Tax (Calendar 2015)	29,938	20.4	458	625	831
Motor Vehicle Sales Tax (Calendar 2015)	8,741	5.9	134	145	144
Motor Vehicle Registration Tax (Calendar 2015)	7,446	5.1	114	125	128
Motor Fuels Tax (Calendar 2015)	11,217	7.6	171	179	163
Corporate Income Tax (Calendar 2015)	10,421	7.1	159	145	219
State General Property Tax (Payable 2015)	6,002	4.1	92	118	155
Total State Taxes	\$147,018	100.0%	\$2,247	\$2,617	\$3,250

I. Major State Aids/Credits	ROCK			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$14,673	47.1%	\$1,528	\$1,547	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance				724	755
Minnesota Family Investment Program		See Note		8	13
General Assistance				4	9
MinnesotaCare	3	0.0	0	0	1
Social Services				333	296
Miscellaneous				21	33
Total	10,461	33.5	1,090	1,090	1,107
Highway Aid (Calendar 2015)					
County Aid	3,541	11.4	369	290	106
Municipal Aid	0	0.0	0	13	32
Township Aid	396	1.3	41	49	7
Total	3,937	12.6	410	352	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,746	5.6	182	208	94
Disparity Reduction Aid (Calendar 2015)	15	0.0	2	7	3
County Program Aid (Payable 2015)	165	0.5	17	18	38
Community Corrections Funding (2015)	153	0.5	16	20	16
Total Aids	31,149	100.0	3,244	3,242	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	326	100.0	34	33	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	326	100.0	34	34	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	117	40.6	12	16	68
Regular (Renters)	171	59.4	18	19	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	288	100.0	30	36	107
Total Aids/Credits	\$31,764	100.0%	\$3,308	\$3,311	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$5,004	37.4%	\$521	\$650	\$478
City/Town Levy	3,227	24.1	336	357	380
School District Net Tax Capacity Levy	2,947	22.0	307	246	256
School District Referendum Market Value Levy	1,242	9.3	129	115	157
Miscellaneous District Levy	73	0.5	8	26	205
State Property Tax Levy	880	6.6	92	127	155
Total Levy	\$13,373	100.0%	\$1,393	\$1,520	\$1,631
Less Property Tax Credits	326		34	34	12
Net Property Taxes Payable	13,047		1,359	1,486	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,096,803		\$322,550	\$280,295	\$108,072
Referendum Market Valuation	476,610		\$49,642	50,602	82,094
Net Tax Capacity (NTC)	27,506		2,865	2,464	1,182
C. Average Local NTC Tax Rate	40.904				
Avg. Referendum Mkt. Value Tax Rate	0.261				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$9,840	44.4%	\$1,025	\$1,048	\$1,610
Sales/Use Tax (Calendar 2015)	3,738	16.9	389	557	831
Motor Vehicle Sales Tax (Calendar 2015)	1,594	7.2	166	167	144
Motor Vehicle Registration Tax (Calendar 2015)	1,396	6.3	145	145	128
Motor Fuels Tax (Calendar 2015)	2,802	12.6	292	224	163
Corporate Income Tax (Calendar 2015)	1,911	8.6	199	196	219
State General Property Tax (Payable 2015)	880	4.0	92	127	155
Total State Taxes	\$22,160	100.0%	\$2,308	\$2,463	\$3,250

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 \$81.0 million, which was allocated to the counties on a per capita basis (\$10.5 million estimated to Rock county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

	ROSEAU			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2014-2015)	\$25,322	52.9%	\$1,606	\$1,530	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	9,298	19.4	590	777	755
Minnesota Family Investment Program	48	0.1	3	10	13
General Assistance	44	0.1	3	5	9
MinnesotaCare	2	0.0	0	0	1
Social Services	3,971	8.3	252	350	296
Miscellaneous	186	0.4	12	20	33
Total	13,549	28.3	859	1,163	1,107
Highway Aid (Calendar 2015)					
County Aid	5,361	11.2	340	375	106
Municipal Aid	0	0.0	0	27	32
Township Aid	751	1.6	48	54	7
Total	6,112	12.8	388	456	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,918	4.0	122	199	94
Disparity Reduction Aid (Calendar 2015)	6	0.0	0	6	3
County Program Aid (Payable 2015)	780	1.6	49	38	38
Community Corrections Funding (2015)	208	0.4	13	22	16
Total Aids	47,894	100.0	3,037	3,413	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	435	98.4	28	31	7
Miscellaneous Credits	6	1.4	0	15	5
Total Property Tax Credits	442	100.0	28	46	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	355	62.8	23	21	68
Regular (Renters)	208	36.8	13	16	38
Targeting Refund	2	0.4	0	0	1
Total Property Tax Refunds	565	100.0	36	37	107
Total Aids/Credits	\$48,900	100.0%	\$3,101	\$3,496	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$6,595	38.8%	\$418	\$603	\$478
City/Town Levy	3,349	19.7	212	278	380
School District Net Tax Capacity Levy	3,849	22.7	244	216	256
School District Referendum Market Value Levy	1,077	6.3	68	110	157
Miscellaneous District Levy	1,064	6.3	67	91	205
State Property Tax Levy	1,054	6.2	67	138	155
Total Levy	\$16,988	100.0%	\$1,077	\$1,436	\$1,631
Less Property Tax Credits	442		28	46	12
Net Property Taxes Payable	16,547		1,049	1,390	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$1,155,121		\$73,243	\$162,697	\$108,072
Referendum Market Valuation	633,391		\$40,162	50,042	82,094
Net Tax Capacity (NTC)	10,516		667	1,502	1,182
C. Average Local NTC Tax Rate	141.285				
Avg. Referendum Mkt. Value Tax Rate	0.170				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$19,509	51.6%	\$1,237	\$1,245	\$1,610
Sales/Use Tax (Calendar 2015)	5,808	15.4	368	460	831
Motor Vehicle Sales Tax (Calendar 2015)	2,676	7.1	170	168	144
Motor Vehicle Registration Tax (Calendar 2015)	2,211	5.9	140	145	128
Motor Fuels Tax (Calendar 2015)	2,632	7.0	167	201	163
Corporate Income Tax (Calendar 2015)	3,902	10.3	247	185	219
State General Property Tax (Payable 2015)	1,054	2.8	67	138	155
Total State Taxes	\$37,791	100.0%	\$2,396	\$2,542	\$3,250

	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 (2014-2015)	\$236,062	37.1%	\$1,178	\$1,247	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	185,033	29.1	923	916	755
Minnesota Family Investment Program	3,168	0.5	16	14	13
General Assistance	2,601	0.4	13	11	9
MinnesotaCare	14	0.0	0	0	1
Social Services	75,845	11.9	379	373	296
Miscellaneous	10,532	1.7	53	43	33
Total	277,193	43.6	1,383	1,357	1,107
Highway Aid (Calendar 2015)					
County Aid	30,271	4.8	151	192	106
Municipal Aid	10,353	1.6	52	38	32
Township Aid	1,244	0.2	6	7	7
Total	41,868	6.6	209	237	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	56,061	8.8	280	218	94
Disparity Reduction Aid (Calendar 2015)	9,275	1.5	46	33	3
County Program Aid (Payable 2015)	11,256	1.8	56	53	38
Community Corrections Funding (2015)	4,913	0.8	25	22	16
Total Aids	636,626	100.0	3,177	3,167	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	215	2.5	1	3	7
Miscellaneous Credits	8,502	97.5	42	47	5
Total Property Tax Credits	8,717	100.0	44	51	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	9,961	61.0	50	47	68
Regular (Renters)	6,235	38.2	31	27	38
Targeting Refund	146	0.9	1	1	1
Total Property Tax Refunds	16,342	100.0	82	75	107
Total Aids/Credits	\$661,685	100.0%	\$3,302	\$3,293	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$107,938	40.5%	\$539	\$599	\$478
City/Town Levy	59,548	22.3	297	300	380
School District Net Tax Capacity Levy	42,833	16.1	214	212	256
School District Referendum Market Value Levy	15,658	5.9	78	81	157
Miscellaneous District Levy	15,141	5.7	76	88	205
State Property Tax Levy	25,505	9.6	127	145	155
Total Levy	\$266,624	100.0%	\$1,331	\$1,427	\$1,631
Less Property Tax Credits	8,717		44	51	12
Net Property Taxes Payable	257,906		1,287	1,376	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$14,740,006		\$73,560	\$90,361	\$108,072
Referendum Market Valuation	13,110,306		\$65,427	68,671	82,094
Net Tax Capacity (NTC)	170,015		848	1,021	1,182
C. Average Local NTC Tax Rate	130.998				
Avg. Referendum Mkt. Value Tax Rate	0.140				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$217,250	40.5%	\$1,084	\$1,010	\$1,610
Sales/Use Tax (Calendar 2015)	181,747	33.9	907	798	831
Motor Vehicle Sales Tax (Calendar 2015)	27,977	5.2	140	146	144
Motor Vehicle Registration Tax (Calendar 2015)	23,912	4.5	119	124	128
Motor Fuels Tax (Calendar 2015)	32,673	6.1	163	179	163
Corporate Income Tax (Calendar 2015)	26,887	5.0	134	124	219
State General Property Tax (Payable 2015)	25,505	4.8	127	145	155
Total State Taxes	\$535,951	100.0%	\$2,675	\$2,525	\$3,250

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 (2014-2015)	\$220,496	66.3%	\$1,565	\$1,488	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	59,856	18.0	425	785	755
Minnesota Family Investment Program	505	0.2	4	15	13
General Assistance	231	0.1	2	12	9
MinnesotaCare	152	0.0	1	1	1
Social Services	25,804	7.8	183	293	296
Miscellaneous	1,308	0.4	9	42	33
Total	87,856	26.4	624	1,148	1,107
Highway Aid (Calendar 2015)					
County Aid	11,641	3.5	83	53	106
Municipal Aid	4,372	1.3	31	39	32
Township Aid	224	0.1	2	0	7
Total	16,237	4.9	115	93	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,594	0.5	11	59	94
Disparity Reduction Aid (Calendar 2015)	21	0.0	0	0	3
County Program Aid (Payable 2015)	5,091	1.5	36	33	38
Community Corrections Funding (2015)	1,088	0.3	8	14	16
Total Aids	332,382	100.0	2,359	2,835	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	380	83.9	3	1	7
Miscellaneous Credits	73	16.1	1	0	5
Total Property Tax Credits	453	100.0	3	1	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	12,017	74.4	85	86	68
Regular (Renters)	3,983	24.7	28	48	38
Targeting Refund	147	0.9	1	1	1
Total Property Tax Refunds	16,147	100.0	115	135	107
Total Aids/Credits	\$348,982	100.0%	\$2,477	\$2,971	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$52,971	23.3%	\$376	\$415	\$478
City/Town Levy	53,851	23.7	382	417	380
School District Net Tax Capacity Levy	47,282	20.8	336	275	256
School District Referendum Market Value Levy	23,381	10.3	166	199	157
Miscellaneous District Levy	30,350	13.4	215	340	205
State Property Tax Levy	19,252	8.5	137	178	155
Total Levy	\$227,087	100.0%	\$1,612	\$1,824	\$1,631
Less Property Tax Credits	453		3	1	12
Net Property Taxes Payable	226,634		1,608	1,823	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$14,091,898		\$100,015	\$94,351	\$108,072
Referendum Market Valuation	13,737,715		\$97,501	96,318	82,094
Net Tax Capacity (NTC)	158,646		1,126	1,139	1,182
C. Average Local NTC Tax Rate	115.231				
Avg. Referendum Mkt. Value Tax Rate	0.182				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$277,564	59.2%	\$1,970	\$2,005	\$1,610
Sales/Use Tax (Calendar 2015)	92,834	19.8	659	989	831
Motor Vehicle Sales Tax (Calendar 2015)	20,415	4.4	145	139	144
Motor Vehicle Registration Tax (Calendar 2015)	19,609	4.2	139	128	128
Motor Fuels Tax (Calendar 2015)	20,216	4.3	143	141	163
Corporate Income Tax (Calendar 2015)	19,070	4.1	135	288	219
State General Property Tax (Payable 2015)	19,252	4.1	137	178	155
Total State Taxes	\$468,959	100.0%	\$3,328	\$3,868	\$3,250

I. Major State Aids/Credits	SHERBURNE			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$150,764	66.3%	\$1,641	\$1,497	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	43,647	19.2	475	543	755
Minnesota Family Investment Program	482	0.2	5	9	13
General Assistance	268	0.1	3	5	9
MinnesotaCare	17	0.0	0	0	1
Social Services	17,106	7.5	186	215	296
Miscellaneous	890	0.4	10	18	33
Total	62,410	27.5	679	791	1,107
Highway Aid (Calendar 2015)					
County Aid	5,563	2.4	61	79	106
Municipal Aid	2,046	0.9	22	26	32
Township Aid	301	0.1	3	4	7
Total	7,910	3.5	86	110	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,303	0.6	14	68	94
Disparity Reduction Aid (Calendar 2015)	14	0.0	0	0	3
County Program Aid (Payable 2015)	3,974	1.7	43	46	38
Community Corrections Funding (2015)	957	0.4	10	14	16
Total Aids	227,333	100.0	2,474	2,525	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	240	97.6	3	8	7
Miscellaneous Credits	7	2.8	0	0	5
Total Property Tax Credits	246	100.0	3	8	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	6,486	74.8	71	63	68
Regular (Renters)	2,127	24.5	23	31	38
Targeting Refund	54	0.6	1	0	1
Total Property Tax Refunds	8,667	100.0	94	94	107
Total Aids/Credits	\$236,246	100.0%	\$2,571	\$2,627	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$42,319	34.2%	\$461	\$441	\$478
City/Town Levy	29,208	23.6	318	334	380
School District Net Tax Capacity Levy	27,983	22.6	305	277	256
School District Referendum Market Value Levy	11,023	8.9	120	106	157
Miscellaneous District Levy	3,426	2.8	37	37	205
State Property Tax Levy	9,899	8.0	108	123	155
Total Levy	\$123,858	100.0%	\$1,348	\$1,318	\$1,631
Less Property Tax Credits	246		3	8	12
Net Property Taxes Payable	123,611		1,345	1,310	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$6,860,996		\$74,661	\$79,813	\$108,072
Referendum Market Valuation	6,836,332		\$74,393	69,717	82,094
Net Tax Capacity (NTC)	81,906		891	898	1,182
C. Average Local NTC Tax Rate	124.882				
Avg. Referendum Mkt. Value Tax Rate	0.171				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$116,679	53.1%	\$1,270	\$1,248	\$1,610
Sales/Use Tax (Calendar 2015)	44,775	20.4	487	672	831
Motor Vehicle Sales Tax (Calendar 2015)	13,842	6.3	151	147	144
Motor Vehicle Registration Tax (Calendar 2015)	12,275	5.6	134	129	128
Motor Fuels Tax (Calendar 2015)	13,924	6.3	152	177	163
Corporate Income Tax (Calendar 2015)	8,191	3.7	89	127	219
State General Property Tax (Payable 2015)	9,899	4.5	108	123	155
Total State Taxes	\$219,586	100.0%	\$2,390	\$2,623	\$3,250

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 (2014-2015)	\$21,529	49.5%	\$1,446	\$1,242	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	9,826	22.6	660	624	755
Minnesota Family Investment Program	49	0.1	3	7	13
General Assistance	62	0.1	4	5	9
MinnesotaCare	1	0.0	0	0	1
Social Services	4,360	10.0	293	309	296
Miscellaneous	177	0.4	12	20	33
Total	14,474	33.3	972	966	1,107
Highway Aid (Calendar 2015)					
County Aid	3,722	8.6	250	191	106
Municipal Aid	0	0.0	0	22	32
Township Aid	530	1.2	36	16	7
Total	4,252	9.8	286	229	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,746	6.3	184	188	94
Disparity Reduction Aid (Calendar 2015)	118	0.3	8	4	3
County Program Aid (Payable 2015)	250	0.6	17	32	38
Community Corrections Funding (2015)	144	0.3	10	18	16
Total Aids	43,514	100.0	2,924	2,678	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	552	92.8	37	19	7
Miscellaneous Credits	43	7.2	3	1	5
Total Property Tax Credits	595	100.0	40	20	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	562	63.3	38	37	68
Regular (Renters)	284	32.0	19	26	38
Targeting Refund	42	4.7	3	0	1
Total Property Tax Refunds	888	100.0	60	63	107
Total Aids/Credits	\$44,996	100.0%	\$3,023	\$2,761	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$12,088	45.6%	\$812	\$575	\$478
City/Town Levy	6,606	24.9	444	361	380
School District Net Tax Capacity Levy	4,853	18.3	326	234	256
School District Referendum Market Value Levy	1,139	4.3	77	116	157
Miscellaneous District Levy	493	1.9	33	21	205
State Property Tax Levy	1,324	5.0	89	114	155
Total Levy	\$26,503	100.0%	\$1,781	\$1,420	\$1,631
Less Property Tax Credits	595		40	20	12
Net Property Taxes Payable	25,908		1,741	1,401	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,436,655		\$230,896	\$160,371	\$108,072
Referendum Market Valuation	838,605		\$56,343	60,755	82,094
Net Tax Capacity (NTC)	28,997		1,948	1,478	1,182
C. Average Local NTC Tax Rate	82.904				
Avg. Referendum Mkt. Value Tax Rate	0.136				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$15,360	52.2%	\$1,032	\$1,201	\$1,610
Sales/Use Tax (Calendar 2015)	3,265	11.1	219	586	831
Motor Vehicle Sales Tax (Calendar 2015)	2,354	8.0	158	151	144
Motor Vehicle Registration Tax (Calendar 2015)	1,968	6.7	132	131	128
Motor Fuels Tax (Calendar 2015)	3,037	10.3	204	175	163
Corporate Income Tax (Calendar 2015)	2,116	7.2	142	168	219
State General Property Tax (Payable 2015)	1,324	4.5	89	114	155
Total State Taxes	\$29,424	100.0%	\$1,977	\$2,526	\$3,250

I. Major State Aids/Credits	STEARNS			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$198,473	52.0%	\$1,285	\$1,497	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	93,360	24.5	604	543	755
Minnesota Family Investment Program	2,511	0.7	16	9	13
General Assistance	1,027	0.3	7	5	9
MinnesotaCare	38	0.0	0	0	1
Social Services	34,756	9.1	225	215	296
Miscellaneous	4,250	1.1	28	18	33
Total	135,941	35.7	880	791	1,107
Highway Aid (Calendar 2015)					
County Aid	12,943	3.4	84	79	106
Municipal Aid	4,421	1.2	29	26	32
Township Aid	807	0.2	5	4	7
Total	18,170	4.8	118	110	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	18,961	5.0	123	68	94
Disparity Reduction Aid (Calendar 2015)	113	0.0	1	0	3
County Program Aid (Payable 2015)	7,631	2.0	49	46	38
Community Corrections Funding (2015)	2,439	0.6	16	14	16
Total Aids	381,729	100.0	2,472	2,525	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	1,564	95.7	10	8	7
Miscellaneous Credits	70	4.3	0	0	5
Total Property Tax Credits	1,635	100.0	11	8	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	8,375	59.2	54	63	68
Regular (Renters)	5,759	40.7	37	31	38
Targeting Refund	14	0.1	0	0	1
Total Property Tax Refunds	14,148	100.0	92	94	107
Total Aids/Credits	\$397,512	100.0%	\$2,574	\$2,627	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$69,470	34.6%	\$450	\$441	\$478
City/Town Levy	52,571	26.2	340	334	380
School District Net Tax Capacity Levy	33,066	16.5	214	277	256
School District Referendum Market Value Levy	14,601	7.3	95	106	157
Miscellaneous District Levy	8,680	4.3	56	37	205
State Property Tax Levy	22,365	11.1	145	123	155
Total Levy	\$200,753	100.0%	\$1,300	\$1,318	\$1,631
Less Property Tax Credits	1,635		11	8	12
Net Property Taxes Payable	199,118		1,289	1,310	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$12,163,400		\$78,755	\$79,813	\$108,072
Referendum Market Valuation	9,805,107		\$63,486	69,717	82,094
Net Tax Capacity (NTC)	133,529		865	898	1,182
C. Average Local NTC Tax Rate	120.982				
Avg. Referendum Mkt. Value Tax Rate	0.172				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$188,402	43.0%	\$1,220	\$1,248	\$1,610
Sales/Use Tax (Calendar 2015)	130,208	29.7	843	672	831
Motor Vehicle Sales Tax (Calendar 2015)	22,405	5.1	145	147	144
Motor Vehicle Registration Tax (Calendar 2015)	19,520	4.5	126	129	128
Motor Fuels Tax (Calendar 2015)	28,712	6.5	186	177	163
Corporate Income Tax (Calendar 2015)	26,802	6.1	174	127	219
State General Property Tax (Payable 2015)	22,365	5.1	145	123	155
Total State Taxes	\$438,415	100.0%	\$2,839	\$2,623	\$3,250

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 (2014-2015)	\$57,610	54.9%	\$1,569	\$1,381	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	21,913	20.9	597	586	755
Minnesota Family Investment Program	362	0.3	10	9	13
General Assistance	243	0.2	7	5	9
MinnesotaCare	6	0.0	0	0	1
Social Services	9,226	8.8	251	301	296
Miscellaneous	761	0.7	21	23	33
Total	32,512	31.0	886	923	1,107
Highway Aid (Calendar 2015)					
County Aid	5,660	5.4	154	129	106
Municipal Aid	1,327	1.3	36	28	32
Township Aid	307	0.3	8	12	7
Total	7,294	7.0	199	169	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	5,127	4.9	140	134	94
Disparity Reduction Aid (Calendar 2015)	64	0.1	2	3	3
County Program Aid (Payable 2015)	1,703	1.6	46	42	38
Community Corrections Funding (2015)	615	0.6	17	15	16
Total Aids	104,924	100.0	2,858	2,668	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	397	100.0	11	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	397	100.0	11	13	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,896	60.9	52	47	68
Regular (Renters)	1,204	38.7	33	29	38
Targeting Refund	13	0.4	0	0	1
Total Property Tax Refunds	3,113	100.0	85	76	107
Total Aids/Credits	\$108,433	100.0%	\$2,954	\$2,758	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$21,493	42.3%	\$586	\$509	\$478
City/Town Levy	13,101	25.8	357	380	380
School District Net Tax Capacity Levy	6,372	12.5	174	224	256
School District Referendum Market Value Levy	4,766	9.4	130	128	157
Miscellaneous District Levy	893	1.8	24	22	205
State Property Tax Levy	4,233	8.3	115	118	155
Total Levy	\$50,858	100.0%	\$1,385	\$1,382	\$1,631
Less Property Tax Credits	397		11	13	12
Net Property Taxes Payable	50,462		1,375	1,369	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,745,605		\$102,038	\$107,636	\$108,072
Referendum Market Valuation	2,311,061		\$62,958	68,659	82,094
Net Tax Capacity (NTC)	37,188		1,013	1,082	1,182
C. Average Local NTC Tax Rate	112.560				
Avg. Referendum Mkt. Value Tax Rate	0.206				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$41,895	41.9%	\$1,141	\$1,280	\$1,610
Sales/Use Tax (Calendar 2015)	26,965	27.0	735	625	831
Motor Vehicle Sales Tax (Calendar 2015)	5,424	5.4	148	145	144
Motor Vehicle Registration Tax (Calendar 2015)	4,603	4.6	125	125	128
Motor Fuels Tax (Calendar 2015)	8,259	8.3	225	179	163
Corporate Income Tax (Calendar 2015)	8,568	8.6	233	145	219
State General Property Tax (Payable 2015)	4,233	4.2	115	118	155
Total State Taxes	\$99,946	100.0%	\$2,723	\$2,617	\$3,250

I. Major State Aids/Credits	STEVENS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2014-2015)	\$12,273	44.7%	\$1,252	\$1,344	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	5,408	19.7	552	758	755
Minnesota Family Investment Program	50	0.2	5	9	13
General Assistance	36	0.1	4	6	9
MinnesotaCare	0	0.0	0	0	1
Social Services	2,844	10.4	290	300	296
Miscellaneous	166	0.6	17	22	33
Total	8,504	31.0	867	1,096	1,107
Highway Aid (Calendar 2015)					
County Aid	2,813	10.3	287	195	106
Municipal Aid	285	1.0	29	23	32
Township Aid	290	1.1	30	22	7
Total	3,389	12.4	346	240	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,755	10.0	281	124	94
Disparity Reduction Aid (Calendar 2015)	111	0.4	11	1	3
County Program Aid (Payable 2015)	271	1.0	28	37	38
Community Corrections Funding (2015)	127	0.5	13	18	16
Total Aids	27,430	100.0	2,798	2,861	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	289	99.7	29	19	7
Miscellaneous Credits	1	0.3	0	37	5
Total Property Tax Credits	290	100.0	30	56	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	153	43.8	16	38	68
Regular (Renters)	196	56.2	20	25	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	349	100.0	36	63	107
Total Aids/Credits	\$28,069	100.0%	\$2,863	\$2,981	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$6,866	45.1%	\$700	\$612	\$478
City/Town Levy	2,702	17.7	276	304	380
School District Net Tax Capacity Levy	2,934	19.3	299	238	256
School District Referendum Market Value Levy	1,303	8.6	133	113	157
Miscellaneous District Levy	483	3.2	49	55	205
State Property Tax Levy	936	6.1	95	136	155
Total Levy	\$15,224	100.0%	\$1,553	\$1,458	\$1,631
Less Property Tax Credits	290		30	56	12
Net Property Taxes Payable	14,934		1,523	1,402	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,204,168		\$224,823	\$153,851	\$108,072
Referendum Market Valuation	439,658		\$44,845	67,080	82,094
Net Tax Capacity (NTC)	18,934		1,931	1,484	1,182
C. Average Local NTC Tax Rate	68.311				
Avg. Referendum Mkt. Value Tax Rate	0.308				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$15,126	49.2%	\$1,543	\$1,112	\$1,610
Sales/Use Tax (Calendar 2015)	6,907	22.4	705	669	831
Motor Vehicle Sales Tax (Calendar 2015)	1,548	5.0	158	151	144
Motor Vehicle Registration Tax (Calendar 2015)	1,449	4.7	148	129	128
Motor Fuels Tax (Calendar 2015)	1,581	5.1	161	216	163
Corporate Income Tax (Calendar 2015)	3,220	10.5	328	125	219
State General Property Tax (Payable 2015)	936	3.0	95	136	155
Total State Taxes	\$30,768	100.0%	\$3,138	\$2,539	\$3,250

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 (2014-2015)	\$13,733	41.6%	\$1,467	\$1,503	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	8,765	26.6	936	930	755
Minnesota Family Investment Program	72	0.2	8	8	13
General Assistance	51	0.2	5	4	9
MinnesotaCare	0	0.0	0	0	1
Social Services	3,759	11.4	402	392	296
Miscellaneous	177	0.5	19	21	33
Total	12,824	38.9	1,370	1,354	1,107
Highway Aid (Calendar 2015)					
County Aid	3,206	9.7	342	357	106
Municipal Aid	0	0.0	0	6	32
Township Aid	591	1.8	63	69	7
Total	3,797	11.5	406	432	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,195	6.7	234	230	94
Disparity Reduction Aid (Calendar 2015)	49	0.1	5	13	3
County Program Aid (Payable 2015)	196	0.6	21	20	38
Community Corrections Funding (2015)	181	0.5	19	18	16
Total Aids	32,975	100.0	3,523	3,571	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	368	100.0	39	41	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	368	100.0	39	41	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	120	40.7	13	16	68
Regular (Renters)	176	59.7	19	17	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	295	100.0	32	33	107
Total Aids/Credits	\$33,639	100.0%	\$3,594	\$3,645	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$9,347	48.4%	\$999	\$869	\$478
City/Town Levy	5,050	26.2	539	436	380
School District Net Tax Capacity Levy	1,757	9.1	188	233	256
School District Referendum Market Value Levy	1,135	5.9	121	104	157
Miscellaneous District Levy	248	1.3	26	47	205
State Property Tax Levy	1,762	9.1	188	108	155
Total Levy	\$19,300	100.0%	\$2,062	\$1,797	\$1,631
Less Property Tax Credits	368		39	41	12
Net Property Taxes Payable	18,932		2,022	1,756	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,908,804		\$310,736	\$303,411	\$108,072
Referendum Market Valuation	514,269		\$54,937	46,991	82,094
Net Tax Capacity (NTC)	25,807		2,757	2,573	1,182
C. Average Local NTC Tax Rate	63.266				
Avg. Referendum Mkt. Value Tax Rate	0.235				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$9,860	41.1%	\$1,053	\$1,106	\$1,610
Sales/Use Tax (Calendar 2015)	4,652	19.4	497	454	831
Motor Vehicle Sales Tax (Calendar 2015)	1,709	7.1	183	179	144
Motor Vehicle Registration Tax (Calendar 2015)	1,463	6.1	156	157	128
Motor Fuels Tax (Calendar 2015)	2,099	8.8	224	219	163
Corporate Income Tax (Calendar 2015)	2,417	10.1	258	174	219
State General Property Tax (Payable 2015)	1,762	7.4	188	108	155
Total State Taxes	\$23,963	100.0%	\$2,560	\$2,397	\$3,250

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 (2014-2015)	\$31,428	43.5%	\$1,296	\$1,411	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	22,649	31.4	934	963	755
Minnesota Family Investment Program	132	0.2	5	11	13
General Assistance	96	0.1	4	5	9
MinnesotaCare	2	0.0	0	0	1
Social Services	7,703	10.7	318	296	296
Miscellaneous	530	0.7	22	24	33
Total	31,112	43.1	1,283	1,298	1,107
Highway Aid (Calendar 2015)					
County Aid	3,905	5.4	161	164	106
Municipal Aid	0	0.0	0	11	32
Township Aid	648	0.9	27	16	7
Total	4,552	6.3	188	192	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	3,035	4.2	125	94	94
Disparity Reduction Aid (Calendar 2015)	157	0.2	6	2	3
County Program Aid (Payable 2015)	1,290	1.8	53	41	38
Community Corrections Funding (2015)	624	0.9	26	17	16
Total Aids	72,199	100.0	2,977	3,056	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	977	100.0	40	18	7
Miscellaneous Credits	0	0.0	0	7	5
Total Property Tax Credits	977	100.0	40	25	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,075	74.0	44	44	68
Regular (Renters)	369	25.4	15	24	38
Targeting Refund	10	0.7	0	1	1
Total Property Tax Refunds	1,453	100.0	60	68	107
Total Aids/Credits	\$74,629	100.0%	\$3,077	\$3,150	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$13,162	48.4%	\$543	\$567	\$478
City/Town Levy	5,829	21.4	240	349	380
School District Net Tax Capacity Levy	4,599	16.9	190	238	256
School District Referendum Market Value Levy	1,733	6.4	71	91	157
Miscellaneous District Levy	225	0.8	9	27	205
State Property Tax Levy	1,636	6.0	67	185	155
Total Levy	\$27,185	100.0%	\$1,121	\$1,458	\$1,631
Less Property Tax Credits	977		40	25	12
Net Property Taxes Payable	26,207		1,080	1,432	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,288,247		\$94,341	\$132,643	\$108,072
Referendum Market Valuation	1,104,908		\$45,554	70,908	82,094
Net Tax Capacity (NTC)	20,238		834	1,370	1,182
C. Average Local NTC Tax Rate	117.682				
Avg. Referendum Mkt. Value Tax Rate	0.157				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$16,015	43.6%	\$660	\$859	\$1,610
Sales/Use Tax (Calendar 2015)	4,875	13.3	201	691	831
Motor Vehicle Sales Tax (Calendar 2015)	3,431	9.3	141	154	144
Motor Vehicle Registration Tax (Calendar 2015)	2,604	7.1	107	126	128
Motor Fuels Tax (Calendar 2015)	4,796	13.1	198	208	163
Corporate Income Tax (Calendar 2015)	3,340	9.1	138	103	219
State General Property Tax (Payable 2015)	1,636	4.5	67	185	155
Total State Taxes	\$36,697	100.0%	\$1,513	\$2,326	\$3,250

	TRAVERSE			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 (2014-2015)	\$6,166	39.8%	\$1,811	\$1,344	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	3,325	21.5	977	758	755
Minnesota Family Investment Program	58	0.4	17	9	13
General Assistance	35	0.2	10	6	9
MinnesotaCare	1	0.0	0	0	1
Social Services	1,068	6.9	314	300	296
Miscellaneous	40	0.3	12	22	33
Total	4,527	29.3	1,330	1,096	1,107
Highway Aid (Calendar 2015)					
County Aid	3,227	20.8	948	195	106
Municipal Aid	0	0.0	0	23	32
Township Aid	310	2.0	91	22	7
Total	3,537	22.8	1,039	240	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	968	6.3	284	124	94
Disparity Reduction Aid (Calendar 2015)	39	0.3	11	1	3
County Program Aid (Payable 2015)	121	0.8	36	37	38
Community Corrections Funding (2015)	124	0.8	36	18	16
Total Aids	15,482	100.0	4,547	2,861	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	187	98.9	55	19	7
Miscellaneous Credits	3	1.6	1	37	5
Total Property Tax Credits	189	100.0	56	56	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	42	48.3	12	38	68
Regular (Renters)	45	51.7	13	25	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	87	100.0	26	63	107
Total Aids/Credits	\$15,758	100.0%	\$4,628	\$2,981	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$4,632	54.0%	\$1,360	\$612	\$478
City/Town Levy	1,594	18.6	468	304	380
School District Net Tax Capacity Levy	716	8.4	210	238	256
School District Referendum Market Value Levy	505	5.9	148	113	157
Miscellaneous District Levy	724	8.4	213	55	205
State Property Tax Levy	401	4.7	118	136	155
Total Levy	\$8,571	100.0%	\$2,517	\$1,458	\$1,631
Less Property Tax Credits	189		56	56	12
Net Property Taxes Payable	8,381		2,461	1,402	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,112,739		\$620,481	\$153,851	\$108,072
Referendum Market Valuation	135,708		\$39,856	67,080	82,094
Net Tax Capacity (NTC)	18,515		5,438	1,484	1,182
C. Average Local NTC Tax Rate	41.397				
Avg. Referendum Mkt. Value Tax Rate	0.372				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$3,670	48.3%	\$1,078	\$1,112	\$1,610
Sales/Use Tax (Calendar 2015)	1,252	16.5	368	669	831
Motor Vehicle Sales Tax (Calendar 2015)	616	8.1	181	151	144
Motor Vehicle Registration Tax (Calendar 2015)	559	7.4	164	129	128
Motor Fuels Tax (Calendar 2015)	737	9.7	216	216	163
Corporate Income Tax (Calendar 2015)	369	4.9	108	125	219
State General Property Tax (Payable 2015)	401	5.3	118	136	155
Total State Taxes	\$7,605	100.0%	\$2,233	\$2,539	\$3,250

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 (2014-2015)	\$25,576	48.2%	\$1,203	\$1,381	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	11,967	22.6	563	586	755
Minnesota Family Investment Program	114	0.2	5	9	13
General Assistance	76	0.1	4	5	9
MinnesotaCare	8	0.0	0	0	1
Social Services	5,523	10.4	260	301	296
Miscellaneous	401	0.8	19	23	33
Total	18,090	34.1	851	923	1,107
Highway Aid (Calendar 2015)					
County Aid	4,832	9.1	227	129	106
Municipal Aid	247	0.5	12	28	32
Township Aid	199	0.4	9	12	7
Total	5,278	10.0	248	169	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,804	5.3	132	134	94
Disparity Reduction Aid (Calendar 2015)	33	0.1	2	3	3
County Program Aid (Payable 2015)	866	1.6	41	42	38
Community Corrections Funding (2015)	386	0.7	18	15	16
Total Aids	53,034	100.0	2,494	2,668	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	474	100.0	22	13	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	474	100.0	22	13	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,270	74.5	60	47	68
Regular (Renters)	428	25.1	20	29	38
Targeting Refund	5	0.3	0	0	1
Total Property Tax Refunds	1,704	100.0	80	76	107
Total Aids/Credits	\$55,211	100.0%	\$2,596	\$2,758	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$12,997	42.8%	\$611	\$509	\$478
City/Town Levy	8,457	27.8	398	380	380
School District Net Tax Capacity Levy	3,754	12.4	177	224	256
School District Referendum Market Value Levy	2,661	8.8	125	128	157
Miscellaneous District Levy	870	2.9	41	22	205
State Property Tax Levy	1,656	5.4	78	118	155
Total Levy	\$30,394	100.0%	\$1,429	\$1,382	\$1,631
Less Property Tax Credits	474		22	13	12
Net Property Taxes Payable	29,920		1,407	1,369	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,858,004		\$134,399	\$107,636	\$108,072
Referendum Market Valuation	1,525,268		\$71,727	68,659	82,094
Net Tax Capacity (NTC)	25,379		1,193	1,082	1,182
C. Average Local NTC Tax Rate	102.755				
Avg. Referendum Mkt. Value Tax Rate	0.174				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$25,459	54.7%	\$1,197	\$1,280	\$1,610
Sales/Use Tax (Calendar 2015)	6,914	14.9	325	625	831
Motor Vehicle Sales Tax (Calendar 2015)	3,738	8.0	176	145	144
Motor Vehicle Registration Tax (Calendar 2015)	3,161	6.8	149	125	128
Motor Fuels Tax (Calendar 2015)	3,324	7.1	156	179	163
Corporate Income Tax (Calendar 2015)	2,276	4.9	107	145	219
State General Property Tax (Payable 2015)	1,656	3.6	78	118	155
Total State Taxes	\$46,529	100.0%	\$2,188	\$2,617	\$3,250

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 (2014-2015)	\$23,025	43.5%	\$1,659	\$1,411	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	17,028	32.2	1,227	963	755
Minnesota Family Investment Program	200	0.4	14	11	13
General Assistance	136	0.3	10	5	9
MinnesotaCare	1	0.0	0	0	1
Social Services	5,277	10.0	380	296	296
Miscellaneous	422	0.8	30	24	33
Total	23,065	43.6	1,662	1,298	1,107
Highway Aid (Calendar 2015)					
County Aid	3,062	5.8	221	164	106
Municipal Aid	0	0.0	0	11	32
Township Aid	295	0.6	21	16	7
Total	3,357	6.3	242	192	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,291	4.3	165	94	94
Disparity Reduction Aid (Calendar 2015)	94	0.2	7	2	3
County Program Aid (Payable 2015)	859	1.6	62	41	38
Community Corrections Funding (2015)	198	0.4	14	17	16
Total Aids	52,889	100.0	3,811	3,056	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	325	100.0	23	18	7
Miscellaneous Credits	0	0.0	0	7	5
Total Property Tax Credits	325	100.0	23	25	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	437	55.5	31	44	68
Regular (Renters)	345	43.8	25	24	38
Targeting Refund	5	0.6	0	1	1
Total Property Tax Refunds	787	100.0	57	68	107
Total Aids/Credits	\$54,001	100.0%	\$3,891	\$3,150	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$7,965	55.4%	\$574	\$567	\$478
City/Town Levy	2,684	18.7	193	349	380
School District Net Tax Capacity Levy	1,597	11.1	115	238	256
School District Referendum Market Value Levy	853	5.9	61	91	157
Miscellaneous District Levy	139	1.0	10	27	205
State Property Tax Levy	1,141	7.9	82	185	155
Total Levy	\$14,379	100.0%	\$1,036	\$1,458	\$1,631
Less Property Tax Credits	325		23	25	12
Net Property Taxes Payable	14,055		1,013	1,432	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$908,224		\$65,439	\$132,643	\$108,072
Referendum Market Valuation	581,131		\$41,871	70,908	82,094
Net Tax Capacity (NTC)	8,984		647	1,370	1,182
C. Average Local NTC Tax Rate	137.853				
Avg. Referendum Mkt. Value Tax Rate	0.147				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$9,136	33.7%	\$658	\$859	\$1,610
Sales/Use Tax (Calendar 2015)	9,219	34.0	664	691	831
Motor Vehicle Sales Tax (Calendar 2015)	2,236	8.3	161	154	144
Motor Vehicle Registration Tax (Calendar 2015)	1,722	6.4	124	126	128
Motor Fuels Tax (Calendar 2015)	2,442	9.0	176	208	163
Corporate Income Tax (Calendar 2015)	1,179	4.4	85	103	219
State General Property Tax (Payable 2015)	1,141	4.2	82	185	155
Total State Taxes	\$27,075	100.0%	\$1,951	\$2,326	\$3,250

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 (2014-2015)	\$27,026	50.6%	\$1,423	\$1,242	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	11,335	21.2	597	624	755
Minnesota Family Investment Program	187	0.3	10	7	13
General Assistance	126	0.2	7	5	9
MinnesotaCare	2	0.0	0	0	1
Social Services	4,772	8.9	251	309	296
Miscellaneous	394	0.7	21	20	33
Total	16,816	31.5	886	966	1,107
Highway Aid (Calendar 2015)					
County Aid	4,180	7.8	220	191	106
Municipal Aid	378	0.7	20	22	32
Township Aid	222	0.4	12	16	7
Total	4,781	8.9	252	229	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	3,889	7.3	205	188	94
Disparity Reduction Aid (Calendar 2015)	27	0.1	1	4	3
County Program Aid (Payable 2015)	640	1.2	34	32	38
Community Corrections Funding (2015)	273	0.5	14	18	16
Total Aids	53,452	100.0	2,815	2,678	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	388	76.1	20	19	7
Miscellaneous Credits	122	23.9	6	1	5
Total Property Tax Credits	510	100.0	27	20	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	850	64.0	45	37	68
Regular (Renters)	476	35.8	25	26	38
Targeting Refund	2	0.2	0	0	1
Total Property Tax Refunds	1,328	100.0	70	63	107
Total Aids/Credits	\$55,290	100.0%	\$2,912	\$2,761	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$13,314	48.6%	\$701	\$575	\$478
City/Town Levy	6,092	22.3	321	361	380
School District Net Tax Capacity Levy	3,519	12.9	185	234	256
School District Referendum Market Value Levy	2,193	8.0	115	116	157
Miscellaneous District Levy	496	1.8	26	21	205
State Property Tax Levy	1,754	6.4	92	114	155
Total Levy	\$27,369	100.0%	\$1,441	\$1,420	\$1,631
Less Property Tax Credits	510		27	20	12
Net Property Taxes Payable	26,859		1,415	1,401	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,926,307		\$154,113	\$160,371	\$108,072
Referendum Market Valuation	1,048,199		\$55,203	60,755	82,094
Net Tax Capacity (NTC)	26,013		1,370	1,478	1,182
C. Average Local NTC Tax Rate	89.405				
Avg. Referendum Mkt. Value Tax Rate	0.225				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$17,703	49.4%	\$932	\$1,201	\$1,610
Sales/Use Tax (Calendar 2015)	5,939	16.6	313	586	831
Motor Vehicle Sales Tax (Calendar 2015)	2,877	8.0	152	151	144
Motor Vehicle Registration Tax (Calendar 2015)	2,412	6.7	127	131	128
Motor Fuels Tax (Calendar 2015)	3,017	8.4	159	175	163
Corporate Income Tax (Calendar 2015)	2,163	6.0	114	168	219
State General Property Tax (Payable 2015)	1,754	4.9	92	114	155
Total State Taxes	\$35,866	100.0%	\$1,889	\$2,526	\$3,250

	WASHINGTON			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2014-2015)	\$376,116	66.1%	\$1,498	\$1,488	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	100,473	17.7	400	785	755
Minnesota Family Investment Program	1,180	0.2	5	15	13
General Assistance	540	0.1	2	12	9
MinnesotaCare	270	0.0	1	1	1
Social Services	49,623	8.7	198	293	296
Miscellaneous	2,419	0.4	10	42	33
Total	154,505	27.2	616	1,148	1,107
Highway Aid (Calendar 2015)					
County Aid	14,575	2.6	58	53	106
Municipal Aid	9,010	1.6	36	39	32
Township Aid	95	0.0	0	0	7
Total	23,680	4.2	94	93	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,834	0.5	11	59	94
Disparity Reduction Aid (Calendar 2015)	1	0.0	0	0	3
County Program Aid (Payable 2015)	9,361	1.6	37	33	38
Community Corrections Funding (2015)	2,298	0.4	9	14	16
Total Aids	568,795	100.0	2,266	2,835	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	298	90.3	1	1	7
Miscellaneous Credits	32	9.7	0	0	5
Total Property Tax Credits	330	100.0	1	1	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	21,386	72.8	85	86	68
Regular (Renters)	7,555	25.7	30	48	38
Targeting Refund	443	1.5	2	1	1
Total Property Tax Refunds	29,384	100.0	117	135	107
Total Aids/Credits	\$598,509	100.0%	\$2,384	\$2,971	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$81,762	20.5%	\$326	\$415	\$478
City/Town Levy	97,140	24.3	387	417	380
School District Net Tax Capacity Levy	78,674	19.7	313	275	256
School District Referendum Market Value Levy	52,639	13.2	210	199	157
Miscellaneous District Levy	57,770	14.5	230	340	205
State Property Tax Levy	31,392	7.9	125	178	155
Total Levy	\$399,378	100.0%	\$1,591	\$1,824	\$1,631
Less Property Tax Credits	330		1	1	12
Net Property Taxes Payable	399,048		1,590	1,823	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$26,277,082		\$104,683	\$94,351	\$108,072
Referendum Market Valuation	26,417,930		\$105,244	96,318	82,094
Net Tax Capacity (NTC)	297,533		1,185	1,139	1,182
C. Average Local NTC Tax Rate	105.301				
Avg. Referendum Mkt. Value Tax Rate	0.207				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$552,056	61.8%	\$2,199	\$2,005	\$1,610
Sales/Use Tax (Calendar 2015)	164,077	18.4	654	989	831
Motor Vehicle Sales Tax (Calendar 2015)	38,446	4.3	153	139	144
Motor Vehicle Registration Tax (Calendar 2015)	36,523	4.1	146	128	128
Motor Fuels Tax (Calendar 2015)	36,642	4.1	146	141	163
Corporate Income Tax (Calendar 2015)	34,602	3.9	138	288	219
State General Property Tax (Payable 2015)	31,392	3.5	125	178	155
Total State Taxes	\$893,738	100.0%	\$3,560	\$3,868	\$3,250

	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 (2014-2015)	\$17,803	48.9%	\$1,619	\$1,242	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	7,819	21.5	711	624	755
Minnesota Family Investment Program	70	0.2	6	7	13
General Assistance	31	0.1	3	5	9
MinnesotaCare	0	0.0	0	0	1
Social Services	3,704	10.2	337	309	296
Miscellaneous	149	0.4	14	20	33
Total	11,772	32.4	1,071	966	1,107
Highway Aid (Calendar 2015)					
County Aid	3,163	8.7	288	191	106
Municipal Aid	0	0.0	0	22	32
Township Aid	320	0.9	29	16	7
Total	3,483	9.6	317	229	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,893	8.0	263	188	94
Disparity Reduction Aid (Calendar 2015)	12	0.0	1	4	3
County Program Aid (Payable 2015)	197	0.5	18	32	38
Community Corrections Funding (2015)	223	0.6	20	18	16
Total Aids	36,383	100.0	3,309	2,678	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	317	100.0	29	19	7
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	317	100.0	29	20	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	174	48.9	16	37	68
Regular (Renters)	181	50.8	16	26	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	356	100.0	32	63	107
Total Aids/Credits	\$37,056	100.0%	\$3,370	\$2,761	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$8,322	52.9%	\$757	\$575	\$478
City/Town Levy	2,976	18.9	271	361	380
School District Net Tax Capacity Levy	2,382	15.1	217	234	256
School District Referendum Market Value Levy	1,070	6.8	97	116	157
Miscellaneous District Levy	213	1.4	19	21	205
State Property Tax Levy	765	4.9	70	114	155
Total Levy	\$15,729	100.0%	\$1,431	\$1,420	\$1,631
Less Property Tax Credits	317		29	20	12
Net Property Taxes Payable	15,412		1,402	1,401	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,351,404		\$213,861	\$160,371	\$108,072
Referendum Market Valuation	431,470		\$39,242	60,755	82,094
Net Tax Capacity (NTC)	20,103		1,828	1,478	1,182
C. Average Local NTC Tax Rate	69.112				
Avg. Referendum Mkt. Value Tax Rate	0.248				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$8,507	43.2%	\$774	\$1,201	\$1,610
Sales/Use Tax (Calendar 2015)	3,494	17.7	318	586	831
Motor Vehicle Sales Tax (Calendar 2015)	1,746	8.9	159	151	144
Motor Vehicle Registration Tax (Calendar 2015)	1,410	7.2	128	131	128
Motor Fuels Tax (Calendar 2015)	2,642	13.4	240	175	163
Corporate Income Tax (Calendar 2015)	1,143	5.8	104	168	219
State General Property Tax (Payable 2015)	765	3.9	70	114	155
Total State Taxes	\$19,708	100.0%	\$1,792	\$2,526	\$3,250

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 (2014-2015)	\$9,198	37.8%	\$1,432	\$1,344	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	5,845	24.0	910	758	755
Minnesota Family Investment Program	60	0.2	9	9	13
General Assistance	83	0.3	13	6	9
MinnesotaCare	0	0.0	0	0	1
Social Services	2,442	10.0	380	300	296
Miscellaneous	156	0.6	24	22	33
Total	8,587	35.3	1,337	1,096	1,107
Highway Aid (Calendar 2015)					
County Aid	3,807	15.7	593	195	106
Municipal Aid	0	0.0	0	23	32
Township Aid	566	2.3	88	22	7
Total	4,373	18.0	681	240	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	1,758	7.2	274	124	94
Disparity Reduction Aid (Calendar 2015)	24	0.1	4	1	3
County Program Aid (Payable 2015)	155	0.6	24	37	38
Community Corrections Funding (2015)	214	0.9	33	18	16
Total Aids	24,308	100.0	3,786	2,861	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	219	44.6	34	19	7
Miscellaneous Credits	272	55.4	42	37	5
Total Property Tax Credits	491	100.0	76	56	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	80	47.9	12	38	68
Regular (Renters)	87	52.1	14	25	38
Targeting Refund	0	0.0	0	0	1
Total Property Tax Refunds	167	100.0	26	63	107
Total Aids/Credits	\$24,966	100.0%	\$3,888	\$2,981	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$7,207	52.0%	\$1,122	\$612	\$478
City/Town Levy	2,125	15.3	331	304	380
School District Net Tax Capacity Levy	2,599	18.7	405	238	256
School District Referendum Market Value Levy	808	5.8	126	113	157
Miscellaneous District Levy	514	3.7	80	55	205
State Property Tax Levy	612	4.4	95	136	155
Total Levy	\$13,864	100.0%	\$2,159	\$1,458	\$1,631
Less Property Tax Credits	491		76	56	12
Net Property Taxes Payable	13,373		2,083	1,402	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$2,527,404		\$393,615	\$153,851	\$108,072
Referendum Market Valuation	335,636		\$52,272	67,080	82,094
Net Tax Capacity (NTC)	22,624		3,523	1,484	1,182
C. Average Local NTC Tax Rate	55.006				
Avg. Referendum Mkt. Value Tax Rate	0.241				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$7,110	48.6%	\$1,107	\$1,112	\$1,610
Sales/Use Tax (Calendar 2015)	1,395	9.5	217	669	831
Motor Vehicle Sales Tax (Calendar 2015)	1,157	7.9	180	151	144
Motor Vehicle Registration Tax (Calendar 2015)	994	6.8	155	129	128
Motor Fuels Tax (Calendar 2015)	2,579	17.6	402	216	163
Corporate Income Tax (Calendar 2015)	795	5.4	124	125	219
State General Property Tax (Payable 2015)	612	4.2	95	136	155
Total State Taxes	\$14,641	100.0%	\$2,280	\$2,539	\$3,250

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 (2014-2015)	\$51,542	42.2%	\$1,008	\$1,381	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	28,318	23.2	554	586	755
Minnesota Family Investment Program	366	0.3	7	9	13
General Assistance	198	0.2	4	5	9
MinnesotaCare	4	0.0	0	0	1
Social Services	16,717	13.7	327	301	296
Miscellaneous	1,218	1.0	24	23	33
Total	46,821	38.4	916	923	1,107
Highway Aid (Calendar 2015)					
County Aid	6,782	5.6	133	129	106
Municipal Aid	1,109	0.9	22	28	32
Township Aid	429	0.4	8	12	7
Total	8,321	6.8	163	169	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	11,918	9.8	233	134	94
Disparity Reduction Aid (Calendar 2015)	94	0.1	2	3	3
County Program Aid (Payable 2015)	2,492	2.0	49	42	38
Community Corrections Funding (2015)	888	0.7	17	15	16
Total Aids	122,075	100.0	2,388	2,668	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	568	90.4	11	13	7
Miscellaneous Credits	60	9.6	1	0	5
Total Property Tax Credits	628	100.0	12	13	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	1,890	61.3	37	47	68
Regular (Renters)	1,190	38.6	23	29	38
Targeting Refund	3	0.1	0	0	1
Total Property Tax Refunds	3,083	100.0	60	76	107
Total Aids/Credits	\$125,787	100.0%	\$2,460	\$2,758	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$15,879	31.5%	\$311	\$509	\$478
City/Town Levy	12,994	25.7	254	380	380
School District Net Tax Capacity Levy	7,411	14.7	145	224	256
School District Referendum Market Value Levy	8,574	17.0	168	128	157
Miscellaneous District Levy	738	1.5	14	22	205
State Property Tax Levy	4,873	9.7	95	118	155
Total Levy	\$50,468	100.0%	\$987	\$1,382	\$1,631
Less Property Tax Credits	628		12	13	12
Net Property Taxes Payable	49,840		975	1,369	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$4,271,830		\$83,552	\$107,636	\$108,072
Referendum Market Valuation	3,034,915		\$59,359	68,659	82,094
Net Tax Capacity (NTC)	42,518		832	1,082	1,182
C. Average Local NTC Tax Rate	87.072				
Avg. Referendum Mkt. Value Tax Rate	0.283				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$51,367	46.1%	\$1,005	\$1,280	\$1,610
Sales/Use Tax (Calendar 2015)	27,803	24.9	544	625	831
Motor Vehicle Sales Tax (Calendar 2015)	6,366	5.7	125	145	144
Motor Vehicle Registration Tax (Calendar 2015)	5,413	4.9	106	125	128
Motor Fuels Tax (Calendar 2015)	9,318	8.4	182	179	163
Corporate Income Tax (Calendar 2015)	6,368	5.7	125	145	219
State General Property Tax (Payable 2015)	4,873	4.4	95	118	155
Total State Taxes	\$111,509	100.0%	\$2,181	\$2,617	\$3,250

	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 (2014-2015)	\$217,814	65.6%	\$1,658	\$1,497	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	60,331	18.2	459	543	755
Minnesota Family Investment Program	388	0.1	3	9	13
General Assistance	252	0.1	2	5	9
MinnesotaCare	58	0.0	0	0	1
Social Services	24,671	7.4	188	215	296
Miscellaneous	1,258	0.4	10	18	33
Total	86,958	26.2	662	791	1,107
Highway Aid (Calendar 2015)					
County Aid	10,495	3.2	80	79	106
Municipal Aid	3,958	1.2	30	26	32
Township Aid	474	0.1	4	4	7
Total	14,927	4.5	114	110	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	5,024	1.5	38	68	94
Disparity Reduction Aid (Calendar 2015)	17	0.0	0	0	3
County Program Aid (Payable 2015)	5,451	1.6	41	46	38
Community Corrections Funding (2015)	1,630	0.5	12	14	16
Total Aids	331,821	100.0	2,526	2,525	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	950	96.9	7	8	7
Miscellaneous Credits	30	3.1	0	0	5
Total Property Tax Credits	980	100.0	7	8	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	9,035	74.1	69	63	68
Regular (Renters)	3,079	25.3	23	31	38
Targeting Refund	80	0.7	1	0	1
Total Property Tax Refunds	12,193	100.0	93	94	107
Total Aids/Credits	\$344,994	100.0%	\$2,626	\$2,627	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$52,955	29.8%	\$403	\$441	\$478
City/Town Levy	48,477	27.3	369	334	380
School District Net Tax Capacity Levy	43,187	24.3	329	277	256
School District Referendum Market Value Levy	15,599	8.8	119	106	157
Miscellaneous District Levy	2,460	1.4	19	37	205
State Property Tax Levy	15,121	8.5	115	123	155
Total Levy	\$177,799	100.0%	\$1,354	\$1,318	\$1,631
Less Property Tax Credits	980		7	8	12
Net Property Taxes Payable	176,819		1,346	1,310	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$11,730,937		\$89,303	\$79,813	\$108,072
Referendum Market Valuation	10,290,779		\$78,340	69,717	82,094
Net Tax Capacity (NTC)	132,024		1,005	898	1,182
C. Average Local NTC Tax Rate	111.403				
Avg. Referendum Mkt. Value Tax Rate	0.152				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$179,062	51.3%	\$1,363	\$1,248	\$1,610
Sales/Use Tax (Calendar 2015)	80,095	23.0	610	672	831
Motor Vehicle Sales Tax (Calendar 2015)	19,934	5.7	152	147	144
Motor Vehicle Registration Tax (Calendar 2015)	17,851	5.1	136	129	128
Motor Fuels Tax (Calendar 2015)	23,762	6.8	181	177	163
Corporate Income Tax (Calendar 2015)	12,942	3.7	99	127	219
State General Property Tax (Payable 2015)	15,121	4.3	115	123	155
Total State Taxes	\$348,767	100.0%	\$2,655	\$2,623	\$3,250

	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 (2014-2015)	\$14,826	42.5%	\$1,491	\$1,503	\$1,445
Human Services Aid (Calendar 2015)					
Medical Assistance	8,815	25.3	886	930	755
Minnesota Family Investment Program	69	0.2	7	8	13
General Assistance	40	0.1	4	4	9
MinnesotaCare	0	0.0	0	0	1
Social Services	3,888	11.1	391	392	296
Miscellaneous	201	0.6	20	21	33
Total	13,013	37.3	1,308	1,354	1,107
Highway Aid (Calendar 2015)					
County Aid	3,478	10.0	350	357	106
Municipal Aid	0	0.0	0	6	32
Township Aid	772	2.2	78	69	7
Total	4,250	12.2	427	432	145
Other Aids (2015)					
Local Government Aid (Calendar 2015)	2,340	6.7	235	230	94
Disparity Reduction Aid (Calendar 2015)	91	0.3	9	13	3
County Program Aid (Payable 2015)	168	0.5	17	20	38
Community Corrections Funding (2015)	183	0.5	18	18	16
Total Aids	34,871	100.0	3,506	3,571	2,848
B. Property Tax Credits (Payable 2015)					
Agricultural Market Value Credit	433	100.0	44	41	7
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	433	100.0	44	41	12
C. Property Tax Refunds (14 filed 15)					
Regular (Homeowners)	205	57.7	21	16	68
Regular (Renters)	148	41.7	15	17	38
Targeting Refund	2	0.6	0	0	1
Total Property Tax Refunds	355	100.0	36	33	107
Total Aids/Credits	\$35,659	100.0%	\$3,586	\$3,645	\$2,969
II. Property Tax Data					
A. Property Tax Levy (Payable 2015)					
County Levy	\$9,505	51.4%	\$956	\$869	\$478
City/Town Levy	3,846	20.8	387	436	380
School District Net Tax Capacity Levy	2,969	16.0	299	233	256
School District Referendum Market Value Levy	849	4.6	85	104	157
Miscellaneous District Levy	583	3.2	59	47	205
State Property Tax Levy	751	4.1	76	108	155
Total Levy	\$18,503	100.0%	\$1,861	\$1,797	\$1,631
Less Property Tax Credits	433		44	41	12
Net Property Taxes Payable	18,070		1,817	1,756	1,619
B. Property Valuation (2015 Assessment)					
Market Valuation	\$3,388,863		\$340,760	\$303,411	\$108,072
Referendum Market Valuation	444,146		\$44,660	46,991	82,094
Net Tax Capacity (NTC)	28,320		2,848	2,573	1,182
C. Average Local NTC Tax Rate	59.439				
Avg. Referendum Mkt. Value Tax Rate	0.207				
III. Major State Taxes					
Individual Income Tax (2014 filed 2015)	\$12,680	51.6%	\$1,275	\$1,106	\$1,610
Sales/Use Tax (Calendar 2015)	3,440	14.0	346	454	831
Motor Vehicle Sales Tax (Calendar 2015)	1,771	7.2	178	179	144
Motor Vehicle Registration Tax (Calendar 2015)	1,535	6.2	154	157	128
Motor Fuels Tax (Calendar 2015)	2,165	8.8	218	219	163
Corporate Income Tax (Calendar 2015)	2,243	9.1	226	174	219
State General Property Tax (Payable 2015)	751	3.1	76	108	155
Total State Taxes	\$24,584	100.0%	\$2,472	\$2,397	\$3,250

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 2014/2015 School Year

County	School District No.	School District Name	Education Aid
Aitkin	1	Aitkin	\$9,946,143
	95	Cromwell-Wright	3,815
	182	Crosby-Ironton	615
	2580	East Central	69,510
	698	Floodwood	15,312
	2	Hill City	3,267,032
	2165	Hinckley-Finlayson	630,285
	473	Isle	898,655
	4	McGregor	4,573,314
	577	Willow River	61,603
	charter	Minisinaakwaang Leadership	489,555
Total			19,955,838
Anoka	11	Anoka-Hennepin	276,605,351
	12	Centennial	59,607,591
	13	Columbia Heights	35,993,801
	728	Elk River	7,870,431
	831	Forest Lake	18,686,208
	14	Fridley	32,475,326
	16	Spring Lake Park	47,023,833
	15	St. Francis	40,111,414
	624	White Bear Lake	2,156,492
	charter	Davinci Academy	4,132,745
	charter	Global Academy	5,574,723
	charter	Northwest Passage High School	2,074,431
	charter	Pact Charter School	6,445,387
	charter	Paladin Career and Technical	4,296,759
	charter	Prodeo Academy	1,299,549
	charter	Star of the North Academy	1,105,567
Total			545,459,608
Becker	22	Detroit Lakes	26,894,409
	23	Frazee-Vergas	6,587,566
	2889	Lake Park Audubon	5,221,289
	821	Menahga	2,127,828
	553	New York Mills	59,152
	309	Park Rapids	2,030,666
	548	Pelican Rapids	496,378
	549	Perham	935
	25	Pine Point	907,793
	820	Sebeka	0

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Becker cont.)	914	Ulen-Hitterdal	347,177
	435	Waubun	4,361,376
		Total	49,034,569
Beltrami	31	Bemidji	43,794,168
	32	Blackduck	6,815,102
	115	Cass Lake-Bena	236,629
	447	Grygla	586,546
	36	Kelliher	3,681,280
	38	Red Lake	19,260,328
	charter	Schoolcraft Learning Community Charter	2,263,456
	charter	Treknorth High School	2,844,415
	charter	Voyageurs Expeditionary	1,275,339
		Total	80,757,264
Benton	51	Foley	14,347,834
	912	Milaca	601,518
	484	Pierz	15,547
	477	Princeton	114,845
	485	Royalton	1,278,983
	748	Sartell-St. Stephen	248,918
	47	Sauk Rapids	36,716,029
	742	St. Cloud	4,423,181
		Total	57,746,854
Big Stone	771	Chokio-Alberta	33,871
	2888	Clinton-Graceville-Beardsley	2,951,200
	2853	Lac Qui Parle Valley	268,922
	2903	Ortonville Area	4,084,696
		Total	7,338,689
Blue Earth	2860	Blue Earth Area	0
	391	Cleveland	82,631
	2835	Janesville-Waldorf-Pemberton	1,128,246
	2071	Lake Crystal-Wellcome Memorial	7,168,563
	837	Madelia	608,149
	77	Mankato	50,331,106
	2135	Maple River	8,000,070
	88	New Ulm	259,792
	75	St. Clair	5,498,589
	458	Truman	120,040
	2143	Waterville-Elysian-Morristown	11,399
	charter	Riverbend Academy	985,414
		Total	74,193,999

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
Brown	2754	Cedar Mountain	377,520
	81	Comfrey	891,246
	837	Madelia	496,106
	88	New Ulm	14,149,315
	2884	Red Rock Central	86,978
	84	Sleepy Eye	5,170,233
	85	Springfield	4,476,406
	840	St. James	280,313
		Total	25,928,117
Carlton	91	Barnum	7,062,499
	93	Carlton	4,162,438
	94	Cloquet	22,898,354
	95	Cromwell-Wright	3,382,544
	99	Esko	9,276,584
	97	Moose Lake	3,506,790
	100	Wrenshall	2,945,540
		Total	53,234,749
Carver	716	Belle Plaine	1,130,735
	112	Chaska	79,252,694
	2859	Glencoe-Silver Lake	7,243
	2687	Howard Lake-Waverly-Winsted	37,630
	424	Lester Prairie	2,379
	276	Minnetonka	14,941,816
	108	Norwood	7,824,927
	110	Waconia	24,912,573
	111	Watertown-Mayer	10,471,215
	charter	Cologne Academy	5,365,494
	charter	World Learner Charter School	1,994,436
		Total	145,941,142
Cass	181	Brainerd	6,021,384
	115	Cass Lake-Bena	8,814,427
	317	Deer River	316,439
	118	Northland Community	4,301,595
	186	Pequot Lakes	784,620
	116	Pillager	7,241,577
	2174	Pine River-Backus	5,639,501
	820	Sebeka	11,197
	2170	Staples-Motley	1,778,898
	113	Walker-Hackensack-Akeley	5,622,266
	charter	Pillager Area Charter School	590,566
		Total	41,122,471
Chippewa	777	Benson	87,281
	775	Kerkhoven-Murdock-Sunburg	549,116
	2853	Lac Qui Parle Valley	1,167,104

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Chippewa cont.)	2180	M.A.C.C.R.A.Y.	4,074,464
	129	Montevideo	11,677,414
	2190	Yellow Medicine	1,383,928
	Total		18,939,306
Chisago	314	Braham	1,511,810
	911	Cambridge-Isanti	1,703,565
	2144	Chisago Lakes	27,692,272
	831	Forest Lake	7,131,366
	323	Franconia	174,017
	138	North Branch	24,528,472
	139	Rush City	6,760,560
	charter	Trio Wolf Creek Distance Learning	1,602,740
	Total		71,104,802
Clay	2854	Ada-Borup	269,431
	146	Barnesville	6,222,301
	2164	Dilworth-Glyndon-Felton	13,518,506
	150	Hawley	7,798,668
	2889	Lake Park Audubon	173,442
	152	Moorhead	58,067,340
	2527	Norman County West	102,706
	548	Pelican Rapids	135,392
	914	Ulen-Hitterdal	2,524,123
	Total		88,811,909
Clearwater	162	Bagley	9,919,623
	2311	Clearbrook-Gonvick	3,838,110
	Total		13,757,733
Cook	166	Cook County	4,422,570
	charter	Birch Grove Community School	263,676
	charter	Great Expectations	904,200
	charter	Oshki Ogimaag	441,824
	Total		6,032,270
Cottonwood	836	Butterfield	4,783
	81	Comfrey	418,170
	505	Fulda	20,305
	330	Heron Lake-Okabena	136,913
	173	Mountain Lake	4,733,201
	2884	Red Rock Central	1,751,669
	2898	Westbrook-Walnut Grove	2,103,911
	177	Windom	8,470,187

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Cottonwood cont.)		Total	17,639,140
Crow Wing	1	Aitkin	534,187
	181	Brainerd	54,938,512
	182	Crosby-Ironton	9,556,358
	482	Little Falls	7,243
	480	Onamia	1,369,160
	186	Pequot Lakes	11,685,224
	484	Pierz	31,838
	2174	Pine River-Backus	2,776,267
	charter	Crosslake Community Charter School	1,499,151
	charter	Discovery Woods Montessori School	1,063,396
		Total	83,461,337
Dakota	191	Burnsville	69,566,317
	252	Cannon Falls	286,128
	192	Farmington	65,472,164
	200	Hastings	33,161,358
	199	Inver Grove Heights	32,519,163
	194	Lakeville	71,986,975
	659	Northfield	5,215,684
	195	Randolph	4,302,859
	196	Rosemount-Apple Valley-Eagan	245,204,458
	6	South St. Paul	32,852,407
	197	West St. Paul-Mendota Hts.-Eagan	44,706,552
	charter	Academic Arts	1,127,419
	charter	Bluesky Charter School	4,712,507
	charter	Paideia Academy Charter School	3,922,611
	charter	Step Academy	2,734,907
		Total	617,771,509
Dodge	756	Blooming Prairie	741,508
	531	Byron	183,241
	203	Hayfield	3,739,810
	204	Kasson-Mantorville	16,807,713
	2172	Kenyon-Wanamingo	32,501
	255	Pine Island	682,968
	2125	Triton	9,663,968
	charter	West Concord Public Charter School	509,626
		Total	32,361,336
Douglas	206	Alexandria	34,678,335
	2908	Brandon-Evansville	3,497,418
	2149	Minnewaska	110,085
	213	Osakis	4,078,146
	547	Parkers Prairie	1,748,303
	2342	West Central Area	1,110,535

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Douglas cont.)		Total	45,222,821
Faribault	242	Alden-Conger	20,032
	2860	Blue Earth Area	10,579,109
	2536	Granada Huntley-East Chain	308,091
	2835	Janesville-Waldorf-Pemberton	1,527
	2135	Maple River Schools	1,182,038
	2134	United South Central	5,102,431
		Total	17,193,228
Fillmore	227	Chatfield Public	3,970,333
	2198	Fillmore Central	5,122,931
	2137	Kingsland	4,952,931
	229	Lanesboro	3,006,150
	499	LeRoy-Ostrander	875,479
	238	Mabel-Canton	2,034,718
	239	Rushford-Peterson	5,139,901
	858	St. Charles	5,830
	534	Stewartville	392,097
		Total	25,500,367
Freeborn	241	Albert Lea	34,279,946
	242	Alden-Conger	4,482,760
	492	Austin	1,276,578
	756	Blooming Prairie	764,439
	2886	Glenville-Emmons	2,759,410
	497	Lyle	185,945
	2168	N.R.H.E.G.	1,991,939
	2134	United South Central	1,217,243
		Total	46,958,260
Goodhue	252	Cannon Falls	8,842,844
	656	Faribault	5,361
	253	Goodhue	4,881,762
	200	Hastings	29,171
	2172	Kenyon-Wanamingo	6,744,455
	813	Lake City	3,271,392
	659	Northfield	267,088
	255	Pine Island	4,131,974
	195	Randolph	497,424
	256	Red Wing	23,084,670
	2125	Triton	71,138
	2805	Zumbrota-Mazeppa	6,472,801
		Total	58,300,080
Grant	261	Ashby	1,183,856

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Grant cont.)	2908	Brandon-Evansville	227,143
	852	Campbell-Tintah	5,284
	264	Herman-Norcross	1,187,209
	2342	West Central Area	4,883,836
		Total	7,487,328
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Hennepin	11	Anoka-Hennepin	74,597,258
	271	Bloomington	97,790,546
	286	Brooklyn Center	26,416,950
	877	Buffalo	8,941,062
	879	Delano	6,614,745
	272	Eden Prairie	75,035,455
	273	Edina	69,065,065
	728	Elk River	22,881,006
	270	Hopkins	61,982,187
	1	Minneapolis	413,843,160
	276	Minnetonka	62,081,753
	278	Orono	21,732,839
	279	Osseo	190,967,231
	280	Richfield	43,575,100
	281	Robbinsdale	115,679,054
	883	Rockford	9,430,208
	282	St. Anthony-New Brighton	8,544,389
	283	St. Louis Park	39,937,901
	110	Waconia	6,045,975
	111	Watertown-Mayer	2,141,864
	284	Wayzata	84,266,120
	277	Westonka	17,052,115
	charter	Augsburg Academy	2,211,486
	charter	Aurora Charter School	4,494,420
	charter	Bdote Learning Center	716,819
	charter	Beacon Academy	4,414,898
	charter	Best Academy	7,939,525
	charter	Bright Water Elementary	1,811,702
	charter	Cedar Riverside Community School	2,158,985
	charter	Eagle Ridge Academy Charter School	8,198,872
	charter	El Colegio Charter School	1,127,963
	charter	Excell Academy Charter	4,596,568
	charter	Fraser Academy	3,409,731
	charter	Friendship Academy of Fine Arts	1,472,463
	charter	Harvest Prep School/Seed Academy	4,724,200
	charter	Hennepin Elementary School	3,369,632
	charter	Hiawatha Leadership Academy	9,941,883
	charter	International Spanish	2,323,630
	charter	Kipp Minnesota Charter School	3,305,102
	charter	Learning For Leadership	3,240,647
	charter	Lighthouse Academy of Nations	3,623,195
	charter	Lincoln International	2,165,009
	charter	Lionsgate Academy	9,131,818
	charter	Loveworks Academy For Arts	2,945,773
	charter	Main Street School Performing Arts	2,956,020
	charter	Mastery School	2,991,052
	charter	Minneapolis Academy Charter School	1,686,811
	charter	Minneapolis College Preparatory	1,029,416

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Hennepin cont.)	charter	Minnesota Internship Center	4,562,864
	charter	Minnesota Online High School	1,425,140
	charter	Minnesota Transitions Charter School	32,338,234
	charter	Minnesota International Middle Charter	5,363,390
	charter	Nasha Shkola	1,402,184
	charter	New City School	1,851,832
	charter	New Millennium Academy Charter School	5,957,998
	charter	New Visions Charter School	9,534,155
	charter	Noble Academy	5,006,904
	charter	Northeast College Prep	1,712,468
	charter	Odyssey Charter School	4,267,507
	charter	Parnassus Preparatory School	7,214,535
	charter	Partnership Academy, Inc.	4,019,932
	charter	Prairie Seeds Academy	8,755,483
	charter	Sage Academy Charter School	1,237,532
	charter	Seven Hills Classical	6,968,021
	charter	Sojourner Truth Academy	5,607,603
	charter	Southside Family Charter	1,031,489
	charter	Stonebridge Community School	3,312,569
	charter	Twin Cities International Elem School	7,272,210
	charter	Ubah Medical Academy Charter School	4,861,088
	charter	Upper Mississippi Academy	2,415,018
	charter	Venture Academy	2,507,771
	charter	Watershed High School	661,194
	charter	Woodson Institute For Excellence	2,835,199
	charter	Yinghua Academy	5,739,767
Total			1,692,471,691
Houston	299	Caledonia	5,879,515
	294	Houston	17,728,523
	300	La Crescent-Hokah	9,294,113
	238	Mabel-Canton	55,793
	239	Rushford-Peterson	387,023
	297	Spring Grove	3,059,233
	charter	Lacrescent Montessori Academy	618,633
Total			37,022,834
Hubbard	31	Bemidji	5,244,972
	115	Cass Lake-Bena	4,304,284
	306	Laporte	3,033,442
	821	Menahga	375,129
	308	Nevis	5,118,179
	309	Park Rapids	11,006,546
	113	Walker-Hackensack-Akeley	1,043,590
Total			30,126,142
Isanti	314	Braham	3,825,917
	911	Cambridge-Isanti	41,546,970
	728	Elk River	6,169

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Isanti cont.)	912	Milaca	80,164
	332	Mora	1,900
	138	North Branch	2,804,405
	333	Ogilvie	278,907
	477	Princeton	4,014,834
	15	St. Francis	3,205,992
	charter	Art and Science Academy	1,552,496
Total			57,317,754
Itasca	32	Blackduck	30,202
	317	Deer River	9,279,404
	318	Grand Rapids	35,543,096
	316	Greenway	10,672,547
	319	Nashwauk-Keewatin	5,965,811
	charter	Northern Lights Community School	1,766,607
Total			63,257,668
Jackson	330	Heron Lake-Okabena	2,794,073
	2895	Jackson County	10,487,072
	2448	Martin County West	22,406
	173	Mountain Lake	133,389
	2907	Round Lake-Brewster	590,789
	177	Windom	1,222,921
Total			15,250,650
Kanabec	314	Braham	1,089,259
	2580	East Central	306,569
	2165	Hinckley-Finlayson	510,923
	473	Isle	314,942
	912	Milaca	131,088
	332	Mora	14,563,730
	333	Ogilvie	4,652,994
	578	Pine City	4,741
Total			21,574,246
Kandiyohi	2396	A.C.G.C.	4,441,312
	2364	Belgrade-Brooten-Elrosa	1,081,897
	2534	Bird Island-Olivia-Lake Lillian	638,884
	775	Kerkhoven-Murdock-Sunburg	1,331,015
	2180	M.A.C.C.R.A.Y.	2,011,782
	345	New London-Spicer	11,481,182
	741	Paynesville	525,491
	815	Prinsburg	299,454
	2890	Renville County West	492,923
	347	Willmar	41,185,326
charter		Technical Academies	1,396,639

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Kandiyohi cont.)			Total 64,885,903
Kittson	2683	Greenbush-Middle River	9,975
	2171	Kittson Central	2,985,353
	356	Lancaster	1,827,227
	2358	Tri-County	1,799,347
		Total	6,621,902
Koochiching	361	International Falls	9,360,616
	36	Kelliher	37,207
	362	Littlefork-Big Falls	4,149,422
	707	Nett Lake	0
	363	South Koochiching	4,883,455
	2142	St. Louis County	22,053
		Total	18,452,752
Lac qui Parle	891	Canby	219,997
	378	Dawson-Boyd	4,842,350
	2853	Lac Qui Parle Valley	3,467,233
	129	Montevideo	1,011,954
	2903	Ortonville Area	740,958
	2190	Yellow Medicine	27,231
		Total	10,309,724
Lake	381	Lake Superior	9,582,385
		Total	9,582,385
Lake of the Woods	390	Lake of the Woods	4,929,131
	690	Warroad	954,167
		Total	5,883,298
Le Sueur	716	Belle Plaine	67,920
	391	Cleveland	3,361,583
	2397	Le Sueur-Henderson	6,549,422
	77	Mankato	665,143
	721	New Prague Area	7,217,686
	508	St. Peter	4,156,083
	2905	Tri-City United	10,792,667
	2143	Waterville-Elysian-Morristown	4,685,070
	charter	Minnesota New Country School	2,109,731
		Total	39,605,304

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
Lincoln	891	Canby	351,904
	402	Hendricks	1,198,909
	403	Ivanhoe	1,234,155
	404	Lake Benton	1,590,470
	414	Minneota	187,479
	2902	R.T.R.	2,675,129
		Total	7,238,046
Lyon	2167	Lakeview	4,137,462
	415	Lynd	1,874,572
	413	Marshall	22,877,005
	635	Milroy	31,920
	414	Minneota	4,293,596
	2902	R.T.R.	1,786,583
	2904	Tracy Area	4,184,767
		Total	39,185,906
McLeod	2159	Buffalo Lake-Hector	813,933
	2365	G.F.W.	555,837
	2859	Glencoe-Silver Lake	13,277,289
	2687	Howard Lake-Waverly-Winsted	2,390,880
	423	Hutchinson	24,900,685
	424	Lester Prairie	3,539,529
	465	Litchfield	3,544
	charter	New Century Charter School	1,607,859
	charter	New Discoveries Montessori Academy	2,316,613
		Total	49,406,169
Mahnomen	601	Fosston	749,780
	432	Mahnomen	6,524,667
	435	Waubun	1,727,756
	charter	Naytahwaush Community School	1,498,845
		Total	10,501,047
Marshall	561	Goodridge	361,802
	2683	Greenbush-Middle River	1,553,692
	447	Grygla	1,431,458
	441	Marshall County	4,091,739
	682	Roseau	18,192
	2856	Stephen-Argyle Central	3,480,475
	564	Thief River Falls	515,266
	2358	Tri-County Schools	509,854
	2176	Warren-Alvarado-Oslo	3,613,935
		Total	15,576,414

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
Martin	2860	Blue Earth Area	26,769
	836	Butterfield	179,769
	2752	Fairmont Area	15,181,489
	2536	Granada Huntley-East Chain	1,577,387
	2895	Jackson County Central	1,921
	2448	Martin County West	6,556,675
	840	St. James	164,528
	458	Truman	1,293,814
Total			24,982,352
Meeker	2396	A.C.G.C.	2,537,568
	876	Annandale	15,299
	466	Dassel-Cokato	9,812,972
	463	Eden Valley-Watkins	3,281,064
	423	Hutchinson	731,025
	739	Kimball	1,135,305
	465	Litchfield	14,601,492
	741	Paynesville	717,581
Total			32,832,306
Mille Lacs	473	Isle	2,920,230
	912	Milaca	15,784,080
	333	Ogilvie	95,007
	480	Onamia	4,722,763
	477	Princeton	9,634,970
Total			33,157,049
Morrison	181	Brainerd	5,577
	51	Foley	872,952
	738	Holdingford	211,748
	482	Little Falls	22,917,944
	2753	Long Prairie-Grey Eagle	62,415
	740	Melrose	3,167
	912	Milaca	606,258
	480	Onamia	1,396,970
	484	Pierz	10,026,688
	116	Pillager	1,161,749
	485	Royalton	6,366,057
	2170	Staples-Motley	3,205,762
	486	Swanville	1,233,197
	487	Upsala	3,117,530
Total			51,188,012
Mower	492	Austin	46,523,991
	756	Blooming Prairie	817,367
	495	Grand Meadow	4,002,834
	203	Hayfield	2,390,584

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Mower cont.)	2137	Kingsland	160,760
	499	LeRoy-Ostrander	1,915,082
	497	Lyle	2,400,140
	500	Southland	4,267,978
	534	Stewartville	1,829,312
	Total		64,308,048
Murray	581	Edgerton	177,483
	505	Fulda	2,425,699
	2169	Murray County Central	6,480,957
	2689	Pipestone Area	25,894
	2902	R.T.R.	180,867
	2904	Tracy Area	2,437,622
	2898	Westbrook-Walnut Grove	615,955
	Total		12,344,477
Nicollet	2365	G.F.W.	509,935
	2397	Le Sueur-Henderson	184,835
	77	Mankato	17,470,873
	88	New Ulm	3,041,499
	507	Nicollet	3,039,221
	2310	Sibley East	348,998
	508	St. Peter	13,830,977
	charter	Lafayette Public Charter School	949,749
	Total		39,376,087
Nobles	511	Adrian	5,298,800
	581	Edgerton	496,787
	514	Ellsworth	1,187,697
	505	Fulda	804,512
	330	Heron Lake-Okabena	0
	2184	Luverne	152,957
	2169	Murray County Central	19,021
	2907	Round Lake-Brewster	1,768,449
	518	Worthington	31,545,567
	Total		41,273,791
Norman	2854	Ada-Borup	4,600,615
	592	Climax	479,370
	599	Fertile-Beltrami	267,309
	432	Mahnomen	170,673
	2215	Norman County East	3,252,952
	2527	Norman County West	2,891,495
	435	Waubun	79,846
	Total		11,742,260

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
Olmsted	531	Byron	15,107,488
	227	Chatfield	3,208,182
	533	Dover-Eyota	9,853,017
	203	Hayfield	413,254
	204	Kasson-Mantorville	146,081
	255	Pine Island	5,024,783
	2899	Plainview-Elgin-Millville	1,112,337
	535	Rochester	150,972,754
	858	St. Charles	398,870
	534	Stewartville	14,402,839
	2805	Zumbrota-Mazeppa	6,467
	charter	Rochester Math & Science	3,543,951
	charter	Rochester Off-Campus Charter High	1,263,886
	charter	Rochester STEM Academy	1,041,497
	Total		206,495,405
Otter Tail	261	Ashby	1,022,231
	146	Barnesville	22,486
	542	Battle Lake	3,539,447
	786	Bertha-Hewitt	960,431
	2908	Brandon-Evansville	51,583
	846	Breckenridge	3,402
	852	Campbell-Tintah	141,561
	22	Detroit Lakes	328,767
	544	Fergus Falls	21,905,625
	23	Frazee-Vergas	1,679,240
	545	Henning	3,520,203
	2889	Lake Park Audubon	61,951
	821	Menahga	70,415
	553	New York Mills	6,222,343
	547	Parkers Prairie	3,134,941
	548	Pelican Rapids	7,032,169
	549	Perham	11,554,724
	850	Rothsay	964,379
	820	Sebeka	875,858
	550	Underwood	5,101,307
	2155	Wadena-Deer Creek	3,145,845
	2342	West Central Area	31,520
	Total		71,370,427
Pennington	561	Goodridge	2,189,425
	2906	Red Lake County Central	570,779
	630	Red Lake Falls	8,989
	564	Thief River Falls	16,570,646
(Pennington cont.)	Total		19,339,840
Pine	314	Braham	564,776
	2580	East Central	7,043,912
	2165	Hinckley-Finlayson	7,765,189
	97	Moose Lake	2,146,048

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Pine cont.)	578	Pine City	16,275,346
	139	Rush City	468,768
	577	Willow River	4,034,010
	Total		38,298,049
Pipestone	581	Edgerton	3,106,248
	404	Lake Benton	7,015
	2689	Pipestone Area	9,990,377
	2902	R.T.R.	788,017
	Total		13,891,657
Polk	2311	Clearbrook-Gonvick	280,500
	592	Climax	1,661,517
	593	Crookston	11,733,283
	595	East Grand Forks	15,322,793
	599	Fertile-Beltrami	4,077,406
	600	Fisher	2,428,181
	601	Fosston	5,579,393
	2906	Red Lake County Central	227,060
	630	Red Lake Falls	83,179
	2176	Warren-Alvarado-Oslo	907,860
	2609	Win-E-Mac	3,753,501
	Total		46,054,673
Pope	206	Alexandria	66,793
	2364	Belgrade-Brooten-Elrosa	965,583
	777	Benson	367,066
	768	Hancock	583,438
	2149	Minnewaska	11,586,789
	2769	Morris Area	589,318
	213	Osakis	2,683
	743	Sauk Centre	6,078
	2342	West Central Area	289,172
	charter	Glacial Hills Elementary	1,229,281
	Total		15,686,202
Ramsey	621	Mounds View	99,945,925
	622	North St Paul-Maplewood	56,071,107
	623	Roseville	70,305,279
	282	St. Anthony-New Brighton	5,903,035
	625	St. Paul	443,764,012
	624	White Bear Lake	52,241,226
	charter	Academia Cesar Chavez Charter School	4,863,625
	charter	Achieve Language Academy	5,221,167
	charter	AFSA High School	4,782,168
	charter	Avalon School	2,452,414
	charter	City Academy	1,424,149
	charter	College Preparatory Elementary	4,777,357

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Ramsey cont.)	charter	Community of Peace Academy	9,835,746
	charter	Community School of Excellence	11,335,427
	charter	Concordia Creative Learning Academy	4,240,605
	charter	Cornerstone Montessori	1,427,219
	charter	Cyber Village Academy	2,114,678
	charter	Dugsi Academy	4,222,777
	charter	Face To Face Academy	1,084,224
	charter	Great River School	4,237,185
	charter	High School for Recording Arts	3,757,852
	charter	Higher Ground Academy	8,490,336
	charter	Hmong Academy	14,939,184
	charter	Hope Community Academy	5,840,249
	charter	Jennings Community Learning Center	1,078,518
	charter	Laura Jeffreys Academy	2,045,370
	charter	Metro Deaf Charter School	5,269,632
	charter	Minnesota Math and Science Academy	3,271,293
	charter	Nova Classical Academy	8,419,028
	charter	River's Edge Academy	1,056,319
	charter	St. Paul City School nee New Spirit School	5,572,793
	charter	St. Paul Conservatory Performing Art	5,895,586
	charter	Sejong Academy	663,061
	charter	Twin Cities Academy	2,260,585
	charter	Twin Cities Academy High School	2,466,015
	charter	Twin Cities German Immersion Charter	4,180,775
	charter	Universal Academy	2,198,970
	charter	Urban Academy Charter School	3,563,091
	charter	West Side Summit Charter School	1,511,122
Total			872,729,104
Red Lake	593	Crookston	2,831
	2906	Red Lake County Central	3,246,176
	630	Red Lake Falls	3,615,094
	564	Thief River Falls	54,506
	2609	Win-E-Mac	66,854
Total			6,985,461
Redwood	2754	Cedar Mountain	3,068,917
	635	Milroy	420,580
	2884	Red Rock Central	1,760,219
	2897	Redwood Falls Area	9,000,417
	85	Springfield	824,183
	2904	Tracy Area	239,721
	640	Wabasso	3,387,181
	2898	Westbrook-Walnut Grove	1,508,429
	2190	Yellow Medicine	58,479
	charter	Milroy Area Charter School	388,672
Total			20,656,799
Renville	2534	Bird Island-Olivia-Lake Lillian	5,847,784
	2159	Buffalo Lake-Hector	3,750,945

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Renville cont.)	2754	Cedar Mountain	1,264,340
	2365	G.F.W.	1,850,393
	423	Hutchinson	133,742
	2180	M.A.C.C.R.A.Y.	155,769
	2897	Redwood Falls Area	950,277
	2890	Renville County West	4,486,659
	2190	Yellow Medicine	199,710
		Total	18,639,619
Rice	656	Faribault	38,939,900
	2172	Kenyon-Wanamingo	290,603
	763	Medford	1,397,369
	721	New Prague Area	3,849,952
	659	Northfield	28,399,940
	2905	Tri-City United	5,332,890
	829	Waseca	34,212
	2143	Waterville-Elysian-Morristown	1,966,780
	charter	Artech	1,502,249
	charter	Cannon River Stem School	2,792,140
	charter	Covenant Academy of MN Charter	712,329
	charter	Nerstrand Charter School	1,388,039
	charter	Prairie Creek Community School	1,684,860
		Total	88,291,262
Rock	581	Edgerton	227,064
	514	Ellsworth	288,987
	671	Hills-Beaver Creek	3,075,455
	2184	Luverne	10,481,013
	2689	Pipestone Area	600,337
		Total	14,672,856
Roseau	676	Badger	2,696,975
	2683	Greenbush-Middle River	3,320,089
	447	Grygla	174,958
	682	Roseau	10,370,609
	2358	Tri-County	60,337
	690	Warroad	8,698,628
		Total	25,321,596
St. Louis	695	Chisholm	6,690,243
	94	Cloquet	1,542,720
	709	Duluth	81,015,710
	696	Ely	4,946,911
	2154	Eveleth-Gilbert	9,015,444
	698	Floodwood	2,723,450
	700	Hermantown	16,074,548
	701	Hibbing	21,569,283
	381	Lake Superior	2,727,166

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(St. Louis cont.)	2711	Mesabi East	8,498,971
	712	Mountain Iron-Buhl	5,474,536
	707	Nett Lake	1,481,856
	704	Proctor	15,020,984
	2142	St. Louis County	20,318,219
	706	Virginia	15,172,686
	charter	Duluth Edison Charter Schools	15,943,982
	charter	East Range Academy of Tech & Science	1,577,673
	charter	Harbor City International Charter	2,344,177
	charter	North Shore Community School	3,055,862
	charter	Vermilion Country School	867,141
	Total		236,061,562
Scott	716	Belle Plaine	10,985,492
	271	Bloomington	0
	191	Burnsville	21,027,225
	717	Jordan	15,010,955
	194	Lakeville	18,132,823
	2397	Le Sueur-Henderson	78,276
	721	New Prague Area	20,981,960
	719	Prior Lake-Savage Area	61,611,237
	720	Shakopee	68,003,839
	charter	Aspen Academy	4,664,278
	Total		220,496,085
Sherburne	726	Becker	21,597,111
	727	Big Lake	28,617,274
	728	Elk River	56,503,908
	51	Foley	543,686
	882	Monticello	3,769,282
	477	Princeton	14,096,427
	742	St. Cloud	14,503,413
	charter	Kaleidoscope Charter School	4,982,745
	charter	Spectrum High School	6,150,567
	Total		150,764,413
Sibley	716	Belle Plaine	1,286,852
	2159	Buffalo Lake-Hector	329,640
	2365	G.F.W.	4,290,000
	2859	Glencoe-Silver Lake	776,975
	2397	Le Sueur-Henderson	2,691,716
	108	Norwood	129,844
	2310	Sibley East	10,335,667
	charter	Edvisions Off Campus School	1,075,435
	charter	Green Isle Community School	612,889
	Total		21,529,017

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
Stearns	745	Albany	14,259,031
	876	Annandale	1,620,266
	2364	Belgrade-Brooten-Elrosa	3,683,315
	463	Eden Valley-Watkins	4,830,740
	738	Holdingford	7,925,293
	739	Kimball	4,480,213
	2753	Long Prairie-Grey Eagle	30,809
	740	Melrose	12,233,437
	2149	Minnewaska	2,527
	741	Paynesville	6,939,589
	750	Rocori	16,948,636
	485	Royalton	5,170
	748	Sartell-St. Stephen	30,477,750
	743	Sauk Centre	6,377,672
	742	St. Cloud	81,415,900
	487	Upsala	148,278
	charter	St. Cloud Math and Science Academy	1,694,972
	charter	Stride Academy Charter School	5,399,526
Total			198,473,127
Steele	756	Blooming Prairie	3,864,241
	2172	Kenyon-Wanamingo	31,827
	763	Medford	5,458,070
	2168	N.R.H.E.G.	2,777,110
	761	Owatonna	45,395,494
	2125	Triton	61,719
	829	Waseca	21,360
Total			57,609,821
Stevens	771	Chokio-Alberta	1,470,505
	2888	Clinton-Graceville-Beardsley	0
	768	Hancock	2,161,781
	264	Herman-Norcross	87,407
	2853	Lac Qui Parle Valley	1,767
	2769	Morris Area	8,506,681
	2342	West Central Area	44,538
Total			12,272,678
Swift	777	Benson	7,346,718
	768	Hancock	71,175
	775	Kerkhoven-Murdock	3,802,604
	2853	Lac Qui Parle Valley	2,506,589
	2769	Morris Area	5,634
Total			13,732,719
Todd	786	Bertha-Hewitt	3,378,902
	787	Browerville	4,030,945
	2759	Eagle Valley	2,460,549

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Todd cont.)	482	Little Falls	7,729
	2753	Long Prairie-Grey Eagle	8,700,343
	740	Melrose	534,398
	213	Osakis	3,331,949
	743	Sauk Centre	2,199,288
	2170	Staples-Motley	4,600,433
	486	Swanville	1,494,532
	487	Upsala	31,080
	818	Verndale	633,451
	2155	Wadena-Deer Creek	24,334
Total			31,427,933
Traverse	801	Browns Valley	1,177,798
	852	Campbell-Tintah	331,802
	771	Chokio-Alberta	3,023
	2888	Clinton-Graceville-Beardsley	449,713
	264	Herman-Norcross	48,480
	803	Wheaton Area	4,155,612
Total			6,166,428
Wabasha	253	Goodhue	240,182
	813	Lake City	6,712,129
	2899	Plainview-Elgin-Millville	10,225,919
	535	Rochester	341,679
	811	Wabasha-Kellogg	5,277,016
	861	Winona Area	89,020
	2805	Zumbrota-Mazeppa	2,689,589
Total			25,575,533
Wadena	821	Menahga	5,872,464
	820	Sebeka	3,999,224
	2170	Staples-Motley	2,252,103
	818	Verndale	4,592,541
	2155	Wadena-Deer Creek	6,308,643
Total			23,024,975
Waseca	2835	Janesville-Waldorf-Pemberton	4,271,649
	2135	Maple River	44,146
	763	Medford	34,018
	2168	N.R.H.E.G.	2,982,498
	761	Owatonna	10,881
	75	St. Clair	5,105
	2134	United South Central	27,747
	829	Waseca	17,743,360
	2143	Waterville-Elysian-Morristown	445,126
	charter	Team Academy	1,461,400
Total			27,025,931

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
Washington	2144	Chisago Lakes	1,299,796
	831	Forest Lake	31,883,369
	200	Hastings	4,459,800
	832	Mahtomedi	25,894,234
	622	North St Paul-Maplewood	49,941,240
	833	South Washington	155,388,048
	834	Stillwater	67,603,832
	624	White Bear Lake	13,704,791
	charter	Lakes International Language Academy	5,917,195
	charter	Math & Science Academy	4,264,663
	charter	Natural Science Academy	503,039
	charter	New Heights School, Inc.	986,725
	charter	North Lakes Academy	3,881,008
	charter	St. Croix Preparatory Academy	10,388,316
	charter	Woodbury Leadership Academy	1,411,208
Total			377,527,263
Watonwan	836	Butterfield	2,367,841
	81	Comfrey	186,563
	837	Madelia	4,207,022
	173	Mountain Lake	9,514
	840	St. James	9,160,987
	458	Truman	459,679
Total			16,391,605
Wilkin	146	Barnesville	793,484
	846	Breckenridge	5,878,206
	852	Campbell-Tintah	1,190,654
	544	Fergus Falls	2,757
	850	Rothsay	1,332,860
Total			9,197,962
Winona	227	Chatfield	10,312
	294	Houston	1,580,372
	300	La Crescent-Hokah	1,342,275
	857	Lewiston-Altura	6,579,755
	2899	Plainview-Elgin-Millville	354,422
	239	Rushford-Peterson	583,429
	858	St. Charles	7,540,711
	861	Winona Area	29,447,378
	charter	Bluffview Montessori	1,785,312
	charter	Dakota Area Community Charter School	297,770
	charter	Ridgeway Community School	848,427
	charter	Riverway Learning Community	1,171,546
Total			51,541,708
Wright	876	Annandale	13,074,854

**Education Aids by County and by School District
2014/2015 School Year**

County	School District No.	School District Name	Education Aid
(Wright cont.)	877	Buffalo	40,922,263
	466	Dassel-Cokato	9,136,729
	879	Delano Public	12,939,463
	728	Elk River	25,262,621
	2859	Glencoe-Silver Lake	0
	2687	Howard Lake-Waverly-Winsted	7,069,050
	881	Maple Lake	8,060,827
	882	Monticello	35,613,735
	883	Rockford	5,231,731
	742	St. Cloud	3,305,462
	885	St. Michael-Albertville	54,347,621
	111	Watertown-Mayer	1,354,680
	charter	Swan River Montessori	1,495,131
		Total	217,814,167
Yellow Medicine	891	Canby	4,222,024
	378	Dawson-Boyd	120,924
	402	Hendricks	928
	2167	Lakeview	1,774,243
	414	Minneota	252,052
	129	Montevideo	568,750
	2897	Redwood Falls Area	8,198
	2190	Yellow Medicine	6,005,512
	charter	Clarkfield Charter School	659,948
	charter	E.C.H.O. Charter School	1,213,069
		Total	14,825,647
State Total:			\$7,926,620,469

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**	\$8,829,063,818	94.3%	\$532,946,909	5.7%	\$9,362,010,727
Sales/Use Tax**	\$4,559,522,192	82.1%	\$993,282,085	17.9%	\$5,552,804,277
Total	\$13,388,586,010	89.8%	\$1,526,228,994	10.2%	\$14,914,815,004

* 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

2015 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	35,597	40,949
Anoka	15,703	45,538	57,664
Becker	1,419	42,263	43,812
Beltrami	1,656	36,109	36,897
Benton	1,534	38,595	42,551
Big Stone	254	50,308	51,191
Blue Earth	2,762	41,739	43,940
Brown	1,223	48,096	43,940
Carlton	1,348	37,817	40,949
Carver	6,239	63,146	57,664
Cass	1,199	41,757	39,136
Chippewa	554	45,748	51,191
Chisago	2,325	42,798	38,722
Clay	2,525	40,600	43,812
Clearwater	338	38,363	36,897
Cook	239	45,805	40,949
Cottonwood	520	44,938	48,453
Crow Wing	2,570	40,481	39,136
Dakota	22,249	53,678	57,664
Dodge	862	42,286	45,336
Douglas	1,729	46,601	43,812
Faribault	565	40,535	43,940
Fillmore	891	42,762	45,336
Freeborn	1,205	39,314	45,336
Goodhue	2,236	47,972	45,336
Grant	281	47,801	43,812
Hennepin	80,944	66,255	57,664
Houston	869	46,239	45,336
Hubbard	774	37,433	36,897
Isanti	1,502	38,999	38,722
Itasca	1,717	37,599	40,949
Jackson	521	51,536	48,453
Kanabec	593	37,298	38,722
Kandiyohi	2,120	49,870	46,199
Kittson	247	55,814	45,646
Koochiching	467	36,266	40,949
Lac-Qui-Parle	362	52,688	51,191
Lake	451	42,444	40,949
Lake Of The Woods	173	44,084	36,897
Le Sueur	1,207	43,557	43,940

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	271	46,945	48,453
Lyon	1,167	45,273	48,453
McLeod	1,543	42,947	46,199
Mahnomen	185	33,962	36,897
Marshall	445	47,215	45,646
Martin	965	47,939	43,940
Meeker	946	40,955	46,199
Mille Lacs	956	37,058	38,722
Morrison	1,246	38,008	39,136
Mower	1,707	43,560	45,336
Murray	467	55,489	48,453
Nicollet	1,520	45,463	43,940
Nobles	963	44,269	48,453
Norman	289	43,362	45,646
Olmsted	7,718	50,982	45,336
Otter Tail	2,473	42,870	43,812
Pennington	689	48,468	45,646
Pine	960	32,997	38,722
Pipestone	488	52,578	48,453
Polk	1,390	44,102	45,646
Pope	517	46,926	43,812
Ramsey	26,132	48,966	57,664
Red Lake	180	44,564	45,646
Redwood	828	53,497	48,453
Renville	773	51,676	46,199
Rice	2,574	39,349	45,336
Rock	481	50,072	48,453
Roseau	688	43,648	45,646
St. Louis	8,573	42,785	40,949
Scott	7,371	52,314	57,664
Sherburne	3,860	42,007	42,551
Sibley	656	44,107	43,940
Stearns	6,551	42,418	42,551
Steele	1,548	42,163	45,336
Stevens	485	49,456	43,812
Swift	472	50,398	51,191
Todd	879	36,244	39,136
Traverse	189	55,460	43,812
Wabasha	930	43,742	45,336
Wadena	490	35,273	39,136
Waseca	854	44,993	43,940
Washington	14,667	58,433	57,664
Watonwan	427	38,869	43,940
Wilkin	331	51,572	43,812
Winona	2,235	43,717	45,336
Wright	5,817	44,286	42,551
Yellow Medicine	577	57,986	51,191
Metro	173,305	58,169	
Nonmetro	107,102	43,293	
Statewide	280,406	51,420	

Appendix D

2015 Personal Income, Taxes, and Aids/Credits by Economic Development Region

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

		Per Capita		
		Personal Income	Taxes	Aids/Credits
Northern Regions	Northwest (1)	\$45,646	\$2,542	\$3,496
	Headwaters (2)	36,897	2,163	3,703
	Arrowhead (3)	40,949	2,525	3,293
	West Central (4)	43,812	2,539	2,981
	Five (5)	39,136	2,326	3,150
	East Central (7E)	38,722	2,066	2,815
Southern Regions	Six East (6E)	46,199	2,550	2,968
	Upper MN Valley (6W)	51,191	2,397	3,645
	Central Minnesota (7W)	42,551	2,623	2,627
	Southwest (8)	48,453	2,463	3,311
	Nine (9)	43,940	2,526	2,761
	Southeastern MN (10)	45,336	2,617	2,758
Nonmetro Per Capita		\$43,189	\$2,502	\$2,966
Metro Per Capita		\$57,664	\$3,868	\$2,971
State Per Capita		\$51,120	\$3,529	\$2,969