

**A COMPILATION OF MATERIAL  
PERTAINING TO  
THE FINANCING OF HIGHWAYS  
IN MINNESOTA**

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## INTRODUCTION

This is a compilation of certain factual information relating to highway finance in the State of Minnesota. The purpose of this compilation is to furnish assistance to the Highway Study Commission in becoming acquainted with highway finance; hence, the material is presented in as little detail as possible, and without consideration for specific exceptions to general rules. The extent to which these exceptions affect the enclosed material cannot be determined. To quote the 1941 "Report on Methods and Procedures of Minnesota Fiscal Studies" of the Highway Planning Survey. "The practice (of special legislation) seriously complicates an understanding of county and local government in Minnesota, since in many instances authors of special legislation are alone cognizant of the unit or units implicated."

The compilation has five sections:

- A. Pertinent Constitutional provisions and current laws
- B. Highway revenue structure
- C. Highway revenue collections
- D. Highway debt structure
- E. Material relating to the ability of Minnesota citizens to support a highway program as one of many services benefiting and being paid for by them.

As possible, this material has been presented for each of the several groups of governments having a part in the highway program.

The material in this compilation is designated according to a standard numbering system. The first letter indicates the section, the number identified the table in the section, and the last letter indicates the governmental group to which it pertains - s for state, c for county, m for municipal, t for town, and g if it generally applies to all groups. Thus C-1-g indicates the first table in the revenue collection section, and shows that the table has general application. An index has been placed at the end.

Information in this compilation has been obtained from reports of state offices, and from standard reference books. The source of each table is indicated at the end of the table.



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SUMMARY OF MINNESOTA CONSTITUTIONAL PROVISIONS  
RELATED TO HIGHWAY FINANCE

Article 4

Section 32b - Establishes the Internal Improvement Land Fund. Interest from this Fund has gone into the State Road and Bridge Fund since 1898, under Article 9, Section 16.

Article 9

Section 5 - Provides for a tax on motor fuel. Establishes a basic system distribution formula of two thirds of the proceeds to the Trunk Highway Fund, and of one third of the proceeds to the State Road and Bridge Fund.

Section 16 - Establishes a State Road and Bridge Fund to lend aid in constructing and maintaining public highways and bridges. Provides for a one mill property tax to furnish revenue for the fund. Provides for limits to the individual (not aggregate) county share of the fund, three percent maximum, one half of one percent minimum for each county.

Article 11

Section 2 - Provides for the organization of any city into a separate county when it attains a population of twenty thousand inhabitants.

Section 3 - Provides that townships with a population less than one hundred inhabitants may be attached to adjoining townships.

Article 16

Section 1 - Establishes a trunk highway system and sets forth 70 basic routes. Provides for additions to the system.

Section 2 - Provides for vehicle taxes to be used to retire highway bonds and to construct, improve, and maintain the trunk highway system.

Section 3 - Authorizes vehicle taxation on a more onerous basis than other personal property.

Section 4 - Permits a bond program for the trunk highway system, with an issue limit of ten million dollars in one year, and a total of seventy-five million dollars outstanding.

Source: Constitution of the State of Minnesota as reprinted in Minnesota Statutes 1949.



SUMMARY OF MINNESOTA STATUTES 1949  
RELATED TO GENERAL HIGHWAY FINANCE  
AS AMENDED BY LAWS 1951, 1953

General Provisions

- 160.06 Confirms exclusive state responsibility for trunk highways.
- 160.07 Gives counties exclusive responsibility for state aid roads, including those originally under towns and municipalities.
- 160.08 Places responsibility for county road construction and improvement with the counties and, in the counties of less than 150,000, responsibility for maintenance is placed with the towns.
- 160.09 Places responsibility for town roads with the town, but permits counties to aid with them.
- 160.12 Provides for the disbursement of the trunk highway sinking fund, which includes revenue from vehicle registration taxes.
1. Principal and interest on outstanding bonds are paid first.
  2. The balance is put into the trunk highway fund.
  3. Income from federal aid, vehicle operator fees, bond issues, investments, and other income is added to the trunk highway fund.
  4. At least 40 percent of the fund must be expended for maintenance, with a maximum of 1.6 percent of the fund to be spent in any one county on maintenance.
- 160.26 Provides for assessments against benefited property owners for a proper part of the cost of draining any road.
- 160.33 Permits the Railroad and Warehouse Commission to fix reduced railroad freight rates for movement of road material within the State.
- 160.41 Permits the State to contract with counties or municipalities for:
1. The construction and care by the state of greater than designated highway widths along a trunk highway.
  2. The construction and care by the local government of a trunk highway.

Also provides for state payment to municipalities for work on trunk highways done before being so designated.

- 160.42 Provides for the disbursement of \$1,200,000 from the counties' one third of the motor fuel tax, plus minor income, for use on state aid roads:
1. Provides for an emergency fund
  2. Sets limits on county shares, a minimum of one percent, a maximum of three percent
  3. Requires that each county use at least 40 percent of its allotment for maintenance.
- 160.43 Provides for the designation of state aid roads, and requires certain streets within boroughs, villages, and all cities to be designated as state aid roads.
- 160.48 Requires the county to submit proof of completion of acceptable construction on a state aid road in order to secure reimbursement from the state road and bridge fund.
- 160.49 Provides for the designation of state aid parkways, which are eligible for allocations from the state road and bridge fund on a non-matching basis.
- 160.65 Establishes 233 additional trunk routes.

#### Bridge Provisions

- 164.12 Authorizes use of state road and bridge fund for state aid bridges.
- 164.16 Authorizes municipalities to issue bonds for bridge construction.
- 164.18 Authorizes counties to issue bonds for bridge construction, the total issue limited to .005 of the assessed value of the county.
- 164.20 Authorizes a county tax to retire bridge bonds.
- 164.23 Requires all new bridges on any public road to be able to support a twenty ton load on axles ten feet apart, moving at three miles per hour.
- 164.24 Subdivision 1. Permits local governments to build and operate toll bridges either alone or jointly.
- Subdivision 2. Authorizes counties to levy taxes to pay for their share of toll bridges.
- Subdivision 3. Sets toll rates.

Motor Vehicles

- 168.013 Sets out the rate of tax for the various classes of vehicles.
- 168.27 Requires vehicle manufacturers and dealers to be licensed.
- 168.39 Requires everyone operating a vehicle as a regular part of his job to secure a chauffeurs license.
- 168.43 Establishes the chauffeurs license fee at \$1.50 originally and \$1.00 for renewal.
- 171.02 Requires everyone operating a vehicle to secure a drivers license.
- 171.06 Establishes the drivers license fee at \$1.00 for four years.

Motor Carriers

- 221.21 Requires each carrier to pay a \$7.50 registration fee for each vehicle, except for semi-trailer units if the motive unit is registered.
- 221.38 Requires the registration fee to be used for inspecting the mechanical equipment on registered vehicles, with any surplus being placed in the Trunk Highway Fund.

Property Taxation - General

- 270.12 Authorizes the Commissioner of Taxation to equalize assessed values of all the governmental jurisdictions in the state.
- 272.32 Establishes the validity of special assessments against benefited property.

Property Taxation - Assessment

- 273.11 Requires all property to be assessed at true and full monetary value.
- 273.13 Subdivision 2. Requires iron ore to be assessed at 50 percent of true and full value. Requires that by-productes of blast and open hearth furnaces be assessed at 15 percent of full and true value.
- Subdivision 3. Requires personal property to be assessed at 25 percent of full and true value.
- Subdivision 4. Requires agricultural products to be assessed at 33 1/3 percent of full and true value.



Subdivision 5. Requires agricultural products in the hands of the producer to be assessed at 10 percent of full and true value.

Subdivision 6. Requires rural real estate to be assessed at 20 percent of full and true value if such value is \$4,000 or less, otherwise at 33 1/3 percent of full and true value.

Subdivision 7. Requires non rural real estate to be assessed at 25 percent of full and true value if such value is \$4,000 or less, otherwise at 40 percent of full and true value.

Subdivision 8. Requires livestock to be assessed at 20 percent of full and true value.

#### Property Taxation - Levies

- |        |  |
|--------|--|
| 275.09 | Sets out maximum tax rates which counties and towns may levy for specific purposes.  |
| 275.22 | Sets out maximum tax rates which counties and towns may levy for general purposes.   |
| 275.24 | Sets a maximum tax rate of 16 mills which fourth class cities may levy for general purposes. (See section 426.04 in table A-2-m) |
| 275.36 | Sets out a maximum tax rate of 23 mills which third class cities may levy for all purposes. (See section 426.04 in table A-2-m)  |

#### Gasoline Taxation

- |         |  |
|---------|--|
| 296.01  | Subdivision 11. Defines 'for use in motor vehicles' as use in vehicles on public highways.         |
| 296.02  | Subdivision 1. Sets out a tax of \$.05 on each gallon of gasoline.                                 |
| 296.025 | Subdivision 1. Sets out a tax of \$.05 on each gallon of special use motor fuel.                   |
| 296.06  | Requires motor fuel dealers to be licensed.  |
| 296.12  | Requires a permit to use special use motor fuels.  |
| 296.13  | Authorizes a maximum inspection fee of \$.0175 per fifty gallons of petroleum products.            |
| 296.18  | Subdivision 1. Authorizes a tax refund to those using motor fuel for other than in motor vehicles. |

- 296.33 Establishes an allocation board of the Commissioner of Highways, State Treasurer and State Auditor. From the state road and bridge fund, the board sets aside \$1,200,000 for state aid roads; a sum for administering the county highway division; and a sum for emergency allotments which is used as needed. The remainder of the fund is apportioned among the counties for county aid roads.
- 296.34 Authorizes payment of state road and bridge allotments for county aid roads on August 1 and February 1.
- 296.35 Limits each county's share of the road and bridge fund to a percentage of the total, three-fourths of one percent minimum, three percent maximum. Indicates that the apportionment should be based on county and town road mileage and traffic needs and conditions.
- 296.36 Authorizes counties to designate county aid roads including streets within municipalities. Requires that such roads be constructed, improved, and maintained by the county.
- 296.37 Subdivision 1. Requires county to use its allotment solely for county aid road purposes, including road and bridge debt service.
- Subdivision 2. Stipulates that no more than 25 percent of the allotment shall be used for road and bridge debt service.
- 296.38 Requires that 50 percent of the allotment remaining after debt services shall be used on county aid roads by the county.
- 296.40 Authorizes the distribution of 50 percent of the allotment to the towns and disallows the purchase of road machinery with such money.
- 296.46 Exempts farm tractor fuels from taxation.

Source: Minnesota Statutes, 1949  
Highway Planning Survey "Summary of Session Laws  
pertaining to Highway Administration and Finance",  
1951, 1953

SUMMARY OF MINNESOTA STATUTES 1949  
RELATED TO STATE HIGHWAY FINANCE  
AS AMENDED BY LAWS 1951, 1953

State Department Provisions

- 161.03      Subdivision 2. Provides for the method of allotting trunk highway funds to administration, maintenance, debt service, federal aid matching, construction, and investment.
- Subdivision 21. Fixes the number of highway patrolmen to be appointed.
- Subdivision 22. Provides that money from fines for traffic violations, over that paid the counties for court and jail expense, be spent for trunk highway maintenance.
- Subdivision 26. Authorizes the Commissioner of Highways to accept all aid including money from the federal government, and to act as agent for any governmental unit in the state when federal aid is involved.
- Subdivision 30. Authorizes the Commissioner of Highways to furnish snow removal services to public jurisdictions at cost.
- 161.031     Authorizes the Commissioner of Highways to furnish pavement marking services to public jurisdictions at cost.

Source:      Minnesota Statutes, 1949  
             Highway Planning Survey "Summary of Session Laws  
             pertaining to Highway Administration and Finance",  
             1951, 1953



SUMMARY OF MINNESOTA STATUTES 1949  
RELATED TO COUNTY HIGHWAY FINANCE  
AS AMENDED BY LAWS 1951, 1953

County Road Provisions

- 162.01      Subdivision 1. Authorizes counties to expend money for roads in towns, villages, boroughs or fourth class cities from their road and bridge fund.
- Subdivision 2. Authorizes counties to appropriate money for roads in towns and in all incorporated areas except first class cities from their road and bridge fund. Only 20 percent of the levy collected in the jurisdiction for the road and bridge fund may be returned to the incorporated area.
- Subdivision 4. Provides for a separate fund for road and bridge construction and maintenance.
- Subdivision 5. Section 3 - Establishes a maximum tax levy for road and bridge purposes at 10 mills in counties above 300,000 population, 12 mills in counties between 100,000 and 300,000 and 15 or 20 mills in all others.
- Laws 1951  
C 589 S 3      Requires counties to extend designated county aid roads into municipalities.
- 162.02      Authorizes counties to participate with a village, borough, or fourth or third class city in the construction of a bridge and approaches up to 100 percent of the road and bridge levy collected within the jurisdiction.
- 162.04      Authorizes counties to levy an additional road and bridge tax of .021 of the assessed valuation upon unorganized territory.
- 162.07      Limits the spending of the revenue obtained in 162.04 to the area from which collected.
- 162.09      Subdivision 1. Authorizes the issuance of road bonds when approved by the voters.
- Subdivision 5. Specifies type of bonds and limits total indebtedness to fifteen percent of the assessed value of real property.

- 162.39 Authorizes the issuance of road bonds without a popular vote, subject to a total debt limit of fifteen percent of the assessed value of real property in the county.
- 162.40 Requires the approval of the Commissioner of Highways upon the program of improvement of or which the bonds authorized in 162.39 are to be issued.
- 162.41 Specifies type of bonds.
- 162.42 Requires that surplus proceeds of the bond issue not needed for the program required in 162.40 be placed in the Trunk Highway Fund for use within the county.

Counties - General

- 373.011 Authorizes counties with bonded debt for roads over ten percent of the assessed valuation to use State Road and Bridge Fund allotments for debt retirement.

Source: Minnesota Statutes 1949  
Highway Planning Survey "Summary of Session Laws  
pertaining to Highway Administration and Finance",  
1951, 1953

SUMMARY OF MINNESOTA STATUTES 1949  
RELATED TO TOWN HIGHWAY FINANCE  
AS AMENDED BY LAWS 1951, 1953

Town Road Provisions

- 163.01      Subdivision 1. Confirms the town responsibility for town roads and for the maintenance of county roads in counties under 150,000 population.
- Subdivision 2. Permits the town to aid in developing state aid roads, and to negotiate with the county to do work on town roads within the limits of available town road and bridge money.
- 163.02      Allows for popular initiative of plan to have county perform all work on town roads within available town road and bridge funds.
- 163.04      Subdivision 1. Authorizes the issuance of road bonds when approved by the voters.
- Subdivision 2. Specifies type of bonds and limits total indebtedness to five percent of the assessed value of the town.
- 163.05      Authorizes the towns to levy a tax of .025 of assessed value for road and bridge purposes, with an additional .005 of assessed value for emergency road and bridge purposes.
- 163.06      Authorizes the county to collect a tax of .001 of assessed value from each town for use by the town in dragging its roads.
- 163.11      Permits fourth class cities to join with another adjoining municipality for joint improvement of a road joining both cities.
- 163.12      Subdivision 1. Authorizes the towns to levy a tax of .01 of assessed value for road drainage.
- 163.15      Subdivision 3. Authorizes the towns to spend road and bridge funds on cartways.

Joint Road Action

- 166.06      Authorizes adjoining towns to pay for opening up roads which lie in both towns.



Towns - General

- 366.26 Authorizes towns to contract with county for snow removal and road blading.
- 368.47 Provides for the dissolution of towns whose assessed valuation is less than \$40,000, or which have tax delinquency amounting to 50 percent of its assessed valuation, or when the state or federal government acquires 50 percent of its land area.

Source: Minnesota Statutes 1949  
Highway Planning Survey "Summary of Session Laws  
pertaining to Highway Administration and Finance",  
1951, 1953

SUMMARY OF MINNESOTA STATUTES 1949  
RELATED TO MUNICIPAL HIGHWAY FINANCE  
AS AMENDED BY LAWS 1951, 1953

Cities - General

- 412.251     Sets out a maximum tax rate for general village government, 35 mills for under \$500,000 valuation, 30 mills if over.
- 426.04     Sets out a maximum tax rate of 40 mills which third and fourth class cities may levy for general government.
- 426.05     Authorizes a wheelage tax on vehicles limited to 20 percent of the state registration tax, and subject to other restrictions.
- 428.01     Authorizes third and second class cities to assess benefited property for street improvements.
- 428.02     Authorizes third and second class cities to pay for street improvements from the general fund.
- 429.02     Authorizes villages, boroughs, and fourth class cities to assess benefited property for street improvements.
- 429.30     Authorizes any city or village to share the cost of work upon a state aid or county aid road established within the municipality.
- 430.04     Authorizes first class cities to assess benefited property for street improvements.
- 434.03     Authorizes villages to assess benefited property for street improvements.
- 440.16     Authorizes fourth and third class cities to issue bonds for street improvements.
- 441.26     Authorizes villages and fourth class cities to participate in the improvement of roads and bridges leading to the city limits.
- 441.47     Authorizes villages and cities to develop and operate toll bridges.

Source:     Minnesota Statutes 1949  
             Highway Planning Survey "Summary of Laws Pertaining to Highway Administration and Finance", 1951, 1953  
             Public Examiner "Tax Levy Authorizations and Limitations: for Cities, Villages, Towns, School Districts and Counties in Minnesota", 1953

CONSTITUTIONAL AMENDMENTS RELATED TO HIGHWAY FINANCE  
WHICH HAVE BEEN PROPOSED SINCE THE LAST ADOPTION  
OF SUCH AN AMENDMENT IN 1932

1952            Proposed amending Article 16, Section 3 to apportion vehicle taxes  
as follows:

65 percent to the State  
10 percent to municipalities according to population  
25 percent to counties according to rural population,  
and county and town road mileage

(Article 16, Section 3 says that all vehicle taxes shall go to the  
State.)

1950            Proposed amending Article 9, Section 5 to apportion motor fuel  
taxes as follows:

50 percent to State  
6 percent to the three largest municipalities according  
to population  
44 percent to the counties

(Article 9, Section 5 says that the State shall receive two thirds of  
the motor fuel tax, and the counties shall receive one third.)

1948            Proposed amending Article 9, Section 5 to apportion motor fuel  
taxes as follows:

50 percent to the State  
50 percent to the counties

(Article 9, Section 5 says that the State shall receive two thirds of  
the motor fuel tax, and the counties shall receive one third.)

Source:            Reports of the State Canvassing Board.



# HISTORY OF THE STATE REVENUE STRUCTURE FOR HIGHWAYS IN MINNESOTA

Revenue: Gasoline Tax and Special Fuels Tax

Original: \$.02 per gallon - 1925

Subsequent: \$.03 per gallon - 1929  
\$.04 per gallon - 1937  
\$.03 per gallon - 1940  
\$.04 per gallon - 1941

Current: \$.05 per gallon - 1949

Revenue: Vehicle Registration Tax

Original: \$2.00 per vehicle each year - 1903 (Actually tax was paid to municipality)

Subsequent: \$1.50 per vehicle each year - 1909  
\$1.50 per vehicle for three years - 1911  
\$5.00 per vehicle for three years - 1918  
Detailed annual schedule (outlined below) "on a more onerous basis than other personal property" - 1921  
Automobiles - 2 percent of factory list price, minimum \$15  
Trucks, truck tractors, and busses - 2 percent of factory list price, minimum \$15, based on manufacturers rated capacity  
Trailers - 2 percent of factory list price, minimum \$2 per ton of manufacturers rated capacity  
Motorcycles - \$5 for two wheels, \$8 for three wheels (Since these rates were in lieu of a property tax, the tax on a given vehicle decreased according to a depreciation percentage)  
Minor changes made in 1921 schedule - 1923, 1925, 1927, 1929, 1931  
Reductions made in most parts of the schedule amounting to 40 percent to 50 percent, and commercial trucks placed on a gross weight schedule - 1933  
Minor changes made in 1933 schedule - 1935, 1939  
Passenger car tax increased and based on empty weight - 1947  
Complete revision and upward adjustment of most rates - 1949  
Minor changes in 1949 schedule - 1951, 1953

Current:      Outline of the schedule:  
                 Automobiles - based on empty weight, \$15.20 minimum, \$75.00  
                                 maximum - 1949  
                 Trucks, truck tractors, and busses:  
                         Farm-based on empty weight, \$20.00 minimum - 1949  
                         Urban - based on empty weight, including attached semi-trailer,  
                                 if any, \$25.00 minimum - 1949  
                         Other - based on loaded weight, including attached semi-trailer  
                                 if any, \$25.00 minimum - 1949  
                 Trailers:  
                         Semi-trailer - \$10.00 - 1949  
                         Farm - \$3.00 per first five tons of loaded weight, \$2.00 for  
                                 each ton over five - 1953  
                         Personal - \$1.00 - 1949  
                         Other - \$4.00 per ton of capacity - 1949  
                 Motorcycles - \$3 for two wheels, \$5 for three wheels - 1923  
                         (Since the rates are in lieu of a property tax, the tax on auto-  
                                 mobiles, trucks, truck-tractors and busses decreases accord-  
                                 ing to a depreciation percentage - 1921)

Revenue:      Motor Carrier Tax

Original:      Ten percent of vehicle registration tax - 1921

Subsequent:    Made minor changes and increased bus tax - 1923, 1925  
                 Ton mile tax on interstate carriers - 1933  
                 Made minor changes - 1935, 1939  
                 Ton mile tax on interstate carriers abolished - 1949

Current:      No tax, however, motor carriers pay a permit fee of \$7.50 per  
                 vehicle and intercity busses pay a registration fee six to ten times  
                 greater than trucks of comparable weight - 1949

Revenue:      Motor Vehicle Operator Fees

Original:      Chauffeurs license \$2.00 initially, \$1.00 annually thereafter - 1909  
                 Drivers license \$.25 for a family - 1933

Subsequent:    Chauffeurs license \$3.00 - 1911  
                 Drivers license \$.35 - 1939  
                 Drivers license \$.35 for four years - 1943

Current:      Chauffeurs license \$1.50 initially, and \$1.00 annually thereafter-1915  
                 Drivers license \$1.00 for four years - 1949  
                 (Temporary increase in chauffeurs' fees - 1953)

Revenue: Specific Property Tax

Original: .00005 of assessed value - 1905

Subsequent: .00025 of assessed value - 1911  
.001 of assessed value - 1913  
Motor vehicles exempted from property tax - 1921

Current: Abolished - 1941 (see resulting increase in Gasoline and Special Fuels taxes)

Revenue: Bond Sales

Current: May issue bonds up to ten million dollars in one year, with a limit of seventy five million dollars - 1920

Revenue: Federal Aid

Original: Five percent of federal land sales within a State - 1848

Subsequent: Proceeds from the sale of federal land given the State for such sale - 1892  
Equal matching funds for rural post roads - 1916  
Equal matching funds for a designated system of no more than seven percent of total mileage - 1921  
Unmatched grants - 1931

Current: Equal matching funds - 1934 (curtailed - 1944, 1945, 1949)

Revenue: Miscellaneous - Dealers licenses, Fines, etc.

Source: Laws of the State of Minnesota  
United States Statutes



## HISTORY OF THE COUNTY REVENUE STRUCTURE FOR HIGHWAYS IN MINNESOTA

Revenue: Specific Property Tax

Original: .0033 of assessed value - 1851

Subsequent: General authority to assess such taxes on benefited property as necessary to construct and maintain free turnpikes - 1867  
.001 of assessed value - 1895  
.25 of the "State Rural Highway" cost to be assessed against local property - 1911  
.003 of assessed value - 1913

Current: Road drainage costs may be assessed against benefiting property-1921  
.01 of assessed value for counties with over 300,000 population - 1921  
.012 of assessed value for counties with 100,000 - 300,000 population - 1953  
.015 to .020 of assessed value for all other counties - 1953

Revenue: Bond Sales

Current: May issue bonds up to 15 percent of assessed value of real property - 1913, or \$250,000 - 1921, whichever is smaller.

Revenue: Federal Aid

Original: Authorized for secondary roads - 1934

Current: The State pledged that all equal matching funds available for secondary roads would be made available for use by the counties - 1949

Revenue: State Aid

Current: Income from internal improvement land fund - 1898  
One-third of motor fuel tax revenue - 1929

Revenue: State Assistance

Original: State assumed responsibility for \$34,782,000 of county road bonds - 1921, 1923, 1925, 1927

Subsequent: State gave \$1,200,000 to counties for retirement of road bonds-1931

Current: State assumed responsibility for 10,390 miles of major county roads - 1921, 1929, 1933, 1943, 1945, 1947

Revenue: Liquor License Fee

Original: Half of fee - 1907

Current: None

Source: Laws of the State of Minnesota

## HISTORY OF THE TOWN REVENUE STRUCTURE FOR HIGHWAYS IN MINNESOTA

Revenue: Specific Property Tax

Original: .005 of assessed value - 1858

Subsequent: .01 of assessed value - 1873  
.015 of assessed value - 1913

Current: .025 of assessed value - 1951  
.005 of assessed value in emergencies - 1913  
.001 of assessed value for dragging - 1913  
.01 of assessed value for town road drainage - 1921 (for towns with assessed valuation between \$1,000,000 and \$8,000,000. This tax is allowed in addition to other taxes)

Revenue: Bond Sales

Original: Authorized - 1899

Subsequent: May issue bonds up to a limit of 15 percent of the assessed valuation - 1905

Current: May issue bonds up to a limit of five percent of the assessed valuation - 1921

Revenue: County Aid or Assistance

Current: County authorized to aid in constructing and maintaining town roads from its road and bridge fund - 1921  
County authorized to use 50 percent of the "county aid" motor fuel tax money to do, or provide money for the towns to do, work on township roads - 1923

Revenue: Poll Tax

Original: Every man in good health between 25 and 50 years old taxed for at least two days work on the roads - 1866

Subsequent: Every man in good health between 21 and 50 years old taxed for one to four days work on the roads - 1873

Current: No tax, abolished - 1913



Revenue: Liquor License Fee

Original: Half of fee - 1907

Current: None

Source: Laws of the State of Minnesota

## HISTORY OF THE MUNICIPAL REVENUE STRUCTURE FOR HIGHWAYS IN MINNESOTA

Revenue:	Specific Property Tax
Current:	Adjoining property may be assessed for proportionate cost of street - 1901 (Given wider application - 1949, 1953)
Revenue:	Bond Sales
Current:	Authorized - 1911
Revenue:	Federal Aid
Original:	State authorized to spend Federal funds on trunk highways within cities - 1933
Current:	Equal matching funds provided for urban areas of 5,000 or more population - 1944
Revenue:	State Assistance
Original:	State authorized to reimburse cities for money spent on trunk highways - 1921
Current:	State took responsibility for 1,460 miles of trunk highways within municipal areas - 1921, 1929, 1933, 1943, 1945, 1947
Revenue:	County Assistance
Original:	Counties authorized to designate village and fourth class city streets as 'state aid' roads - 1921
Current:	Counties authorized to do work upon the streets of villages, and third and fourth class cities up to 20 percent of the county road and bridge levy collected in the city, or 100 percent of the levy if used for a bridge - 1921 Counties required to designate certain streets in all cities as 'state aid' roads - 1949 (960.2 miles of municipal streets were so designated by the end of 1952) Counties required to designate certain streets in all cities as 'county aid' roads - 1951 (529.1 miles of municipal streets were so designated by the end of 1952)

Revenue: Wheelage Tax

Original: 20 percent of amount of state registration tax upon any vehicle used principally upon the urban streets - 1921

Current: Dollar limits placed upon the tax, varying with the class of city, and requiring a vote of the citizens to implement the tax and at intervals additional referendums to keep it in existence - 1949

Revenue: Poll Tax

Original: Every man in good health between 21 and 50 years old taxed for one to four days work on the roads of villages - 1909

Current: No tax, abolished - 1949

Source: Laws of the State of Minnesota



## COMPARISON OF CURRENT MAJOR HIGHWAY REVENUE STRUCTURE FOR SELECTED STATES SHOWING THE RELATIVE AMOUNT OF HIGHWAY REVENUE

DERIVED BY THE STATE FROM EACH SOURCE DURING 1952

September, 1953

Motor Fuel Tax			Motor Vehicle Tax			Federal Aid		Other Major Revenue Sources			Amount
Basis	Rate	Amount	Basis	Rate	Amount	Basis - Rate	Amount	Basis	Rate	Amount	Accounted For
MINNESOTA											
Per gallon	\$.05 for gasoline	4%	a) Automobiles - empty weight and age	a) \$7.50 to \$75.00	a) 22%	Relative amount of population, land area, and rural mail road mileage within the state as compared to all states	13%				95%
	.05 for special fuels		b) Trucks - loaded weight and age	b) \$12.00 to \$860.00	b) )						
			c) Truck tractors - age of motive unit and heaviest loaded weight of combination	c) \$12.00 to \$860.00	c) )						
			d) Farm and Urban Trucks - empty weight and age	d) Farm - \$.24 to \$.60 per 100 pounds Urban - \$.32 to \$.80 per 100 pounds	d) 10						
			e) Busses - loaded weight and age	e) \$250.00 to \$1782.00 (urban busses approximately 1/6 of these inter-city rates)	e) )						
			f) Commercial semi-trailers - flat fee	f) \$10.00	f) )						
			g) Miscellaneous		g) 1						
					33%						
IOWA											
Per gallon	\$.05 for gasoline	36%	a) Automobiles - value, empty weight and age	a) One percent of value plus \$.40 per 100 pounds, minimum of \$10.00	a) 22%	Relative amount of population, land area, and rural mail road mileage within the state as compared to all states	12%	Use tax on purchase price of all vehicles	2%	12%	97%
	.06 for special fuels		b) Trucks - loaded weight	b) \$12.00 to \$915.00	b) )						
	(1952 rate was \$.04 for both)		c) Truck tractors - loaded weight of heaviest combination	c) \$40.00 to \$885.00	c) )						
			d) Farm and urban trucks - loaded weight	d) \$12.00 to \$915.00, however Farm trucks are allowed to carry 25% more than the licensed weight while carrying raw farm products	d) 14						
			e) Busses - loaded weight	e) \$25.00 to \$360.00	e) )						
			f) Commercial semi-trailers - loaded weight	f) \$30.00 for 12 ton or less, \$60.00 over 12 ton	f) 1						
			g) Miscellaneous		g) 1						
					37%						

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# NORTH DAKOTA

Per gallon	\$.05 for gasoline .05 for special fuels	28%	a) Automobiles - empty weight and age b) Trucks - loaded weight and age c) Truck tractors - flat fee (plus motor carrier tax) d) Farm and Urban trucks - gross weight e) Busses - empty weight f) Commercial semi-trailers - flat fee (plus motor carrier tax) g) Miscellaneous	a) \$6.00 to \$85.00 b) \$4.00 to \$950.00 plus additional fee per ton over 6 ton c) \$5.00 d) \$4.00 to \$950.00 Urban trucks pay an additional fee per ton over 6 ton e) \$6.00 to \$185.00 f) \$5.00	a) 15% b) c) d) 8 e) f) - g) 23%	Relative amount of population, land area, and rural mail road mileage within the state as compared to all states	26%	Transfer from general state funds (based on 1951 figures) (A tax on the mileage of motor carriers, graduated according to empty weight, raised 2% of the 1952 revenue. This tax has been raised 200 to 300 percent for 1953.)	19%	96%
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# SOUTH DAKOTA

Per gallon	\$.05 for gasoline .05 for special fuels	33%	a) Automobiles - empty weight and age b) Trucks - empty weight and age c) Truck tractors - empty weight and age d) Farm and Urban Trucks - empty weight and age e) Busses - empty weight and age f) Commercial semi-trailers - empty weight g) Miscellaneous	a) \$3.00 to \$75.00 b) \$3.00 to \$117.50 plus \$55.00 for each 1000 pounds over 7,000 c) Same as b d) Farm - same as b Urban - \$3.00 to \$25.00 e) \$3.00 to \$85.00 plus \$2.00 per seat over 7 f) \$1.00 to \$55.00 plus \$13.00 for each 1000 over 5000 pounds	a) 12% b) c) d) 5 e) f) 1 g) 18%	Relative amount of population, land area, and rural mail road mileage within the state as compared to all states	26%	Transfer from general state funds (based on 1951 figures) Tax on the value of each vehicle collected prior to original registration. Motor Carrier: a) Property - gross weight, or gross weight multiplied by miles traveled b) Passenger - per seat per month	7% 2% 6% 6%	96%
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# WISCONSIN

Per gallon	\$.04 for gasoline .04 for special fuels	47%	a) Automobiles - flat fee b) Trucks - gross weight c) Truck tractors - gross weight of combination d) Farm and Urban Trucks - gross weight e) Busses - gross weight f) Commercial semi-trailers - flat fee g) Miscellaneous	a) \$16.00 b) \$16.00 to \$875.00 (maxi- mum rate is for vehicle 7000 pounds lighter than maximum rate for Minnesota) c) Same as b d) Urban - same as b Farm - \$5.00 for 5 ton or less, 1/4 truck fee over 5 ton e) \$20.00 to \$300.00 f) \$10.00 (These are the 1953 revised rates)	a) 20% b) c) d) 9 e) f) 2 g) 31%	Relative amount of population, land area, and rural mail road mileage within the state as compared to all states	12%	(The motor carrier taxes amounted to 5% during 1952. In 1953 the mileage tax was repealed and higher registration fees imposed.)		90%
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Source: Commerce Clearing House "Tax Systems"  
Commerce Clearing House, "State Tax Reporters"  
Bureau of Census "Compendium of State Government Finances in 1952"  
Bureau of Public Roads "Highway Statistics"

COMPARISON OF MOTOR FUEL TAX RATES OF ALL STATES  
July 1953

Gasoline Tax

<u>Number of States</u>	<u>Rate per Gallon</u> <u>Cents</u>
2	3
6	4 Wisconsin
2	4.5
16	5 Minnesota, Iowa, North Dakota, South Dakota
12	6
3	6.5
7	7

Special Fuel Tax

<u>Number of States</u>	<u>Rate per Gallon</u> <u>Cents</u>
2	No tax (additional regis- tration fee instead)
2	3
4	4 Wisconsin
13	5 Minnesota, North Dakota, South Dakota
1	5.5
11	6 Iowa
3	6.5
7	7
1	8
1	4-5 ) Depends on type
2	4-6 ) of fuel
1	4.5-6)

Minnesota has had a 5 cent tax since 1949. Prior tax was 4 cents.

Source: Commerce Clearing House, "State Tax Reporters"



COMPARISON OF FEES OF SELECTED STATES  
APPLICABLE TO SELECTED MOTOR VEHICLES  
July 1953

Private Automobiles

	2,900 pounds \$1,800 List Price 1953 Model	4,800 pounds \$4,900 List Price 1953 Model
Minnesota	\$ 23.20	\$ 65.80
Iowa	25.20	78.20
North Dakota	25.00	60.00
South Dakota	22.00	55.00
Wisconsin	16.00	16.00

Trucks

(18,000 pound gross weight, 6,000 pound empty weight, 1953 model)

	<u>Farm</u>	<u>Commercial</u>	<u>Motor Carrier</u>
Minnesota	\$ 36.00	\$ 80.00	\$ 87.50
Iowa	155.00	155.00	305.00
North Dakota	50.00	77.00	97.00 + \$.01 per mile
South Dakota	102.50	102.50	287.50
Wisconsin	47.50	190.00	204.00

Source: Commerce Clearing House, "State Tax Reporters".

COMPARISON OF VEHICLE REGISTRATION FEES  
WITH THE RATE AUTHORIZED  
BY THE MINNESOTA CONSTITUTION

In 1951 vehicle production amounted to:

	<u>Number Produced</u>	<u>Wholesale Value Total</u>	<u>Average</u>	<u>Average Retail Value</u>
Passenger Cars	5, 336, 935	\$7, 371, 207, 000	\$1383	\$1798
Trucks and Busses	1, 428, 328	2, 366, 047, 000	1660	2158

Currently, average true and full value in nine sample counties is 38 percent of market value. If the true and full value of these vehicles were assessed at the rate of 33 1/3 percent, the taxable value would have been \$227 and \$273. And, since the average vehicle is in the second depreciation bracket, the taxable value would have been \$170 and \$218. The average property tax rate was 126.77 mills in 1951. This would indicate that to have been at least as onerous as the property tax (the Constitution authorizes registration taxes to be more onerous) the vehicle registration tax would have had to average \$21.55 for passenger cars and \$27.64 for trucks and busses in 1951. If the true and full value were actual market value, the comparable taxes would have had to been \$56.71 and \$72.73.

Actually, in 1951 the average registration tax paid amounted to \$17.67 for passenger cars and \$35.90 for trucks and busses. However, since many of the vehicles were registered throughout the year at reduced fees, the average rate of tax might have been six or seven dollars more than the average tax paid. The following table shows the average tax paid for other years.

AVERAGE MINNESOTA REGISTRATION TAX FOR SELECTED  
VEHICLES IN SELECTED YEARS

Year	Automobiles	Farm Trucks	All Trucks	Inter-city Busses	All Vehicles
1952	\$ 18.15	\$ 17.38	\$35.70	\$ 441.51	\$ 19.76
1951	17.67	17.24	34.89	487.96	19.80
1950	15.68	16.70	33.30	567.83	17.45
1949	11.21	12.92	25.76	565.95	13.59
1948	10.29	11.30	24.22	461.09	12.09
1947	9.39	9.81	20.84	445.71	11.26
1946	7.91	8.98	17.79	369.78	9.52
1941 - 1945		-	Wartime Restrictions -		
1940	9.72	8.73	17.63	424.91	10.27

Source: Automobile Manufacturers Association, "1952 Automobile Facts and Figures"

Equalization and Review Committee, "Progress Report", February 1953  
Secretary of State, biennial reports of the Motor Vehicle Department

A COMPUTATION OF VEHICLE LIABILITY IN MINNESOTA  
UNDER A PROPERTY TAX

	Automobiles	T, U, Y, S Trucks <sup>1/</sup>	IC Busses	UZ, YZ Trailers
U. S. production, number, 1952	4,321,000	1,213,000	5,375	58,077
U. S. production, factory sales, 1952	\$ 6,455,114,000	\$ 2,242,450,000	\$ 77,339,000	unknown
Average wholesale value	1,494	1,849	10,487	1,800 (est.)
Minnesota registration, 1952	977,679	205,601	371	10,008
Wholesale replacement value	\$ 1,460,652,000	\$ 380,156,000	\$ 3,891,000	\$ 18,014,000
Estimated retail value,				
30% markup	1,898,476,000	494,203,000	5,058,000	23,418,000
Average depreciation factor,				
fifth year	75%	80%	50%	80%
Depreciated value	1,423,857,000	395,362,000	2,529,000	18,734,000
Average assessment rate, 1952	38%	38%	38%	38%
Assessed true and full value	\$ 541,066,000	\$ 150,238,000	\$ 961,000	\$ 7,119,000
Classified values, either: <sup>2/</sup>				
Class 4 (40%)	216,426,000	60,095,000	384,000	2,848,000
Class 3 (33 1/3%)	180,355,000	50,079,000	320,000	2,373,000
Class 2 (25%)	135,267,000	37,560,000	240,000	1,780,000
Class 3d (20%)	108,213,000	30,048,000	192,000	1,424,000

Solution Number 1

(Using a statewide average property tax levy)

Average property tax rate, 1953	133.73	133.73	133.73	133.73
Property Tax liability, either: <sup>2/</sup>				
Class 4	\$ 28,943,000	\$ 8,037,000	\$ 51,000	\$ 381,000
Class 3	24,119,000	6,697,000	43,000	317,000
Class 2	18,089,000	5,023,000	32,000	238,000
Class 3d	14,742,000	4,018,000	26,000	190,000
Registration payment, 1952	\$ 17,742,000	\$ 7,340,000	\$ 165,000	\$ 99,000

Solution Number 2

(Using average rural and urban property tax levies)

	Automobiles		Trucks	
	Rural	Municipal	Rural	Municipal
Registration distribution, 1936	34.2%	65.8%	42.3%	57.7%
Classified value, either: <sup>2/</sup>				
Class 4	\$ 74,018,000	\$ 142,408,000	\$ 25,420,000	\$ 34,675,000
Class 3	61,681,000	118,674,000	21,183,000	28,896,000
Class 2	46,261,000	89,006,000	15,888,000	21,672,000
Class 3d	37,009,000	71,204,000	12,710,000	17,338,000
Average property tax rate, 1953	111.6	148.9	111.6	148.9
Property tax liability, either: <sup>2/</sup>				
Class 4	\$ 8,260,000	\$ 21,205,000	\$ 2,837,000	\$ 5,164,000
Class 3	6,883,000	17,671,000	2,364,000	4,303,000
Class 2	5,163,000	13,253,000	1,773,000	3,227,000
Class 3d	4,130,000	10,602,000	1,418,000	2,582,000
Total				
( Class 4	\$29,465,000		\$8,000,000	
( Class 3	24,554,000		6,667,000	
Liability ( Class 2	18,416,000		5,000,000	
( Class 3d	14,732,000		4,000,000	
Registration payment, 1952	\$17,742,000		\$7,340,000	

Source: Automobile Manufacturers Association, "1953 Automobile Facts and Figures"  
 Automobile Manufacturers Association, "1953 Motor Truck Facts"  
 Equalization and Review Committee, "Progress Report", February, 1953  
 Secretary of State, Motor Vehicle Department report to the 1953 Legislature  
 Highway Planning Survey, "Minnesota Highway Facts"

<sup>1/</sup> Truck values include a substantial number of chassis without bodies or equipment.

<sup>2/</sup> There is some uncertainty as to how vehicles would be classified if taxed as property - whether in the miscellaneous category, as machinery, as personal property, or as farm machinery.



REVENUE AND EXPENSE COMPARISON  
MOTOR CARRIERS OF FREIGHT AND PASSENGERS 1/

B-6-g

<u>Item</u>	<u>2/ Freight</u>	<u>3/ Passenger</u>
Number of Carriers	2	2
Number of Employees	2,700	1,500
Operating Revenues (Thousands)	\$27,007	\$15,469
Operating Expenses (Thousands)	\$26,329	\$14,586
Operating Income (Thousands)	\$ 678	\$ 883
Operating Ratio (Line 4 ÷ Line 3)	.9749	.9429
Tangible Property Value (Thousands)	\$ 8,073	\$12,521
Depreciation Reserve (Thousands)	\$ 3,010	\$ 7,508
Depreciated Tangible Property Value (Thousands)	\$ 4,163	\$ 5,013
Percent Return on Depreciated Tangible Property	16.3%	17.6%
Registration and Motor Fuel Taxes (Thousands)	\$ 1,238	\$ 960
Tax Percent of Gross Revenues (Line 11 ÷ Line 3)	4.6%	6.2%
Tons Carried (Thousands)	969	-
Operating Revenue per Ton	\$ 27.87	-
Operating Expense per Ton	\$ 27.17	-
Operating Income per Ton	\$ .70	-
Ton Miles (Thousands)	355,460	-
Operating Revenue per Ton Mile	\$0.075978	-
Operating Expense per Ton Mile	\$0.074070	-
Operating Income per Ton Mile	\$0.001908	-
Passengers Carried (Thousands)	-	10,031
Operating Revenue per Passenger	-	\$1.5421
Operating Expense per Passenger	-	\$1.4541
Operating Income per Passenger	-	\$0.0880
Passenger Miles (Thousands)	-	695,003
Operating Revenue per Passenger Mile	-	\$0.022257
Operating Expense per Passenger Mile	-	\$0.020987
Operating Income per Passenger Mile	-	\$0.001270

<u>Item</u>	<u>2/ Freight</u>	<u>3/ Passenger</u>
Vehicle Miles Operated (Thousands)	53,986	39,741
Operating Revenue per Vehicle Mile	\$0.5003	\$0.3892
Operating Expense per Vehicle Mile	\$0.4877	\$0.3670
Operating Income per Vehicle Mile	\$0.0126	\$0.0222

1/ Taken from data reported to the Minnesota Railroad and Warehouse Commission for the calendar year 1952. Statistics are for Class I carriers (average gross operating revenue of \$100,000 or over annually) subject to regulation by the Minnesota Railroad and Warehouse Commission. The data are for system operations on and over highway routes located in and outside of the State of Minnesota.

2/ Data on freight carriers are for two common carriers engaged in hauling general freight (excluding household goods, automobiles and petroleum products).

3/ Passenger statistics cover two intercity service operators (not local service carriers).

NET 1952 <sup>1/</sup> MINNESOTA HIGHWAY REVENUE BY GOVERNMENT GROUP  
CONTROLLING FINAL EXPENDITURE <sup>2/</sup>

Revenue	State	Counties	Towns	All Municipalities	All Government Units
Motor Fuel Tax and State Aid	\$ 26,105,000	\$12,530,000	\$ 523,000	\$ -	\$ 39,158,000
Motor Vehicle Tax	25,008,000	-	-	-	25,008,000
Federal Aid	8,357,000	4,330,000	-	629,000	13,316,000
Earnings on Investments	630,000	65,000	-	10,000	705,000
Property Taxes	-	18,170,000	9,807,000	10,997,000	38,974,000
State General Funds	-	24,000	346,000	702,000	1,072,000
Bond and Note Issues	-	1,250,000	938,000	4,322,000	6,510,000
Special Assessments	-	-	-	4,050,000	4,050,000
Commercial Revenue	-	-	-	2,297,000	2,297,000
Other Revenue	-	-	-	1,307,000	1,307,000
Total Receipts	\$ 60,100,000	\$36,369,000	\$11,614,000	\$24,314,000	\$132,397,000
Balance Available at Beginning of Year <sup>3/</sup>	<u>45,097,000</u>	<u>10,920,000</u>	<u>93,000</u>	<u>7,471,000</u>	<u>63,581,000</u>
Total Money Available	\$105,197,000	\$47,289,000	\$11,707,000	\$31,785,000	\$195,978,000

Source: Highway Planning Survey consolidated financial report for 1952

<sup>1/</sup> Calendar year 1952, or fiscal year most nearly corresponding.

<sup>2/</sup> Table does not reveal quasi-receipts represented by work done by another jurisdiction. These amount to \$11,379,000 spent by the state on municipal streets, \$746,000 spent by the counties on municipal streets, and \$452,000 spent by the counties on town roads. Nor does it reveal the money spent by the state on those trunk highways which are primarily county local service roads.

<sup>3/</sup> These balances are not free cash but are, to a large extent, pledged for work in progress. This is less true of the State than of the other groups since the State receives about seventy percent of its vehicle tax money in the last three months of the year, and must have such money in hand before pledging it for a project.



# NET 1952 MINNESOTA MUNICIPAL HIGHWAY REVENUE BY POPULATION GROUPS

Revenue	Population Groups - 1950 Census						
	Under 1, 001	1, 001 to 2, 500	2, 501 to 5, 000	5, 001 to 10, 000	10, 001 to 25, 000	25, 001 to 100, 000	Over 100, 000
Property Taxes	\$ 748, 000	\$1, 266, 000	\$ 842, 000	\$1, 654, 000	\$1, 699, 000	\$699, 000	\$ 4, 089, 000
Bond and Note Issues	117, 000	866, 000	202, 000	554, 000	766, 000	-	1, 817, 000
Special Assessments	144, 000	259, 000	148, 000	602, 000	611, 000	10, 000	2, 276, 000
Commercial Revenue	635, 000	756, 000	293, 000	519, 000	94, 000	-	-
State General Funds	118, 000	134, 000	134, 000	134, 000	83, 000	60, 000	39, 000
Federal Aid	-	-	-	-	-	30, 000	599, 000
Earnings on Investments	-	1, 000	-	2, 000	2, 000	-	5, 000
Other Revenue	187, 000	147, 000	93, 000	105, 000	157, 000	28, 000	590, 000
Total Receipts	\$1, 949, 000	\$3, 429, 000	\$1, 712, 000	\$3, 570, 000	\$3, 412, 000	\$827, 000	\$ 9, 415, 000
Balance Available Beginning of Year	191, 000	235, 000	12, 000	931, 000	720, 000	66, 000	5, 316, 000
Total Money Available	\$2, 140, 000	\$3, 664, 000	\$1, 724, 000	\$4, 501, 000	\$4, 132, 000	\$893, 000	\$14, 731, 000

Source: Highway Planning Survey consolidated financial report for 1952.

Note: See footnotes to Table C-1-g

AVERAGE NET MINNESOTA HIGHWAY REVENUE FOR 1950 THROUGH 1952  
BY GOVERNMENT GROUP CONTROLLING FINAL EXPENDITURE,  
EXPRESSED IN PERCENTAGES  
OF TOTAL MONEY AVAILABLE FOR HIGHWAYS

<u>Revenue</u>	<u>State</u>	<u>Counties</u>	<u>Towns</u>	<u>All Municipalities</u>	<u>All Government Units</u>
Motor Fuel Tax and State Aid	26%	28%	5%	-	20%
Motor Vehicle Tax	28	-	-	-	14
Federal Aid	8	8	-	2	7
Property Taxes	-	38	83	33	20
State General Funds	-	-	4	2	1
Bond and Note Issues	-	2	6	17	4
Special Assessments	-	-	-	13	3
Commercial Revenue	-	-	-	7	1
Other Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>1</u>
Total Receipts	62	76	98	80	71
Balance Available at Beginning of Year	<u>38</u>	<u>24</u>	<u>2</u>	<u>20</u>	<u>29</u>
Total Money Available	100%	100%	100%	100%	100%

Source: Highway Planning Survey consolidated financial reports for 1950, 1951, 1952.

Note: See footnotes to Table C-1-g

TAXATION AND EXEMPTION OF MOTOR FUEL IN MINNESOTA  
FOR SELECTED YEARS

<u>Year</u>	<u>Gross Receipts</u>	<u>Percent Increase Over Prior Year</u>	<u>Refunds Paid</u>	<u>Percent Increase Over Prior Year</u>	<u>Gross Gallons Sold</u>	<u>Gallons Exempted or Refunded</u>	<u>Percent Exempted or Refunded</u>
1952	\$48,336,000	5	\$9,025,000	0	1,011,394,000	190,524,000	19
1951	45,961,000	3	9,023,000	-1	951,558,000	191,971,000	20
1950	44,577,000	18	9,109,000	47	931,004,000	192,446,000	21
1949	37,713,000	17	6,215,000	-2	871,330,000	159,811,000	18
1948	32,134,000	9	6,341,000	2	831,200,000	168,337,000	20
1947	29,517,000	9	6,235,000	31	770,125,000	167,020,000	22
1946	27,052,000	32	4,734,000	1	717,737,000	133,698,000	19
1941 - 1945			-	Wartime Restrictions	-		
1940	20,933,000	-1	2,588,000	4	593,842,000	96,286,000	16

Source: Basic data from Bureau of Public Roads "Highway Statistics".



MINNESOTA MOTOR VEHICLE REGISTRATION  
AND TAXATION, BY COUNTY 1/

<u>County</u>	<u>Number of Vehicles</u>	<u>Number of Trucks</u>		<u>Average Registration Fee Per Vehicle</u>	<u>Average Net Gas Tax Per Vehicle</u>
		<u>Farm</u>	<u>Other</u>		
Aitkin	5,953	609	676	\$17.40	\$25.82
Anoka	13,298	360	1,139	17.61	21.57
Becker	10,911	818	1,168	17.86	27.80
Beltrami	9,190	562	1,106	18.12	37.11
Benton	6,492	389	365	18.83	33.82
Big Stone	4,771	1,420	378	18.16	41.39
Blue Earth	19,446	1,461	2,210	22.91	33.29
Brown	13,308	1,423	1,185	18.24	28.46
Carlton	10,035	643	924	18.79	34.94
Carver	8,793	1,002	813	19.13	20.85
Cass	7,213	416	799	17.54	27.86
Chippewa	8,524	757	781	19.00	26.54
Chisago	6,176	554	604	16.83	28.15
Clay	14,605	1,751	1,217	22.11	48.35
Clearwater	4,276	439	433	15.74	24.98
Cook	1,194	33	302	22.46	45.98
Cottonwood	8,723	804	755	18.84	24.11
Crow Wing	14,533	363	1,914	17.69	35.61
Dakota	20,782	948	1,632	20.14	22.94
Dodge	5,795	748	544	17.93	17.08
Douglas	10,729	777	1,006	17.68	43.16
Faribault	12,456	1,616	1,408	19.23	27.60
Fillmore	11,539	1,427	1,199	18.83	29.85
Freeborn	16,142	1,325	1,516	19.18	23.05
Goodhue	15,021	1,929	1,468	18.36	26.06
Grant	5,075	783	412	17.40	27.62
Hennepin	280,729	1,765	25,431	21.16	26.50
Houston	6,893	749	749	18.26	21.76
Hubbard	4,627	409	541	16.53	30.80
Isanti	5,112	498	481	16.77	24.27
Itasca	14,480	647	2,021	19.07	35.15
Jackson	7,688	808	666	21.29	20.12
Kanabec	3,706	231	333	17.70	25.57
Kandiyohi	13,167	909	1,349	18.19	35.38
Kittson	5,001	1,315	295	17.99	28.07

<u>County</u>	<u>Number of Vehicles</u>	<u>Number of Trucks</u>		<u>Average Registration Fee Per Vehicle</u>	<u>Average Net Gas Tax Per Vehicle</u>
		<u>Farm</u>	<u>Other</u>		
Koochiching	7,026	381	859	19.58	26.07
Lac qui Parle	7,489	819	556	16.97	19.02
Lake	3,577	67	498	16.93	44.45
Lake of the Woods	1,810	361	166	18.21	36.03
Le Sueur	9,289	1,035	1,031	18.07	29.05
Lincoln	5,563	662	406	17.41	12.64
Lyon	10,831	1,155	1,152	20.57	43.20
McLeod	12,474	1,323	1,094	17.66	32.22
Mahnomen	2,780	365	338	18.32	19.70
Marshall	7,683	1,921	473	17.61	20.97
Martin	13,179	1,261	1,369	20.40	30.32
Meeker	8,948	798	892	18.73	29.41
Mille Lacs	6,698	537	806	17.81	43.83
Morrison	10,893	606	1,054	16.48	31.69
Mower	20,121	972	1,826	19.04	24.96
Murray	7,515	632	564	18.53	16.37
Nicollet	8,776	498	496	18.55	10.40
Nobles	11,568	1,037	1,129	20.10	40.03
Norman	6,721	1,395	457	17.38	8.04
Olmsted	20,709	883	2,157	20.88	30.66
Otter Tail	21,405	1,929	1,652	17.81	22.01
Pennington	6,223	659	525	17.58	34.64
Pine	7,620	714	659	17.33	32.17
Pipestone	7,492	695	795	20.50	38.63
Polk	17,164	3,176	1,292	18.78	28.85
Pope	6,096	577	466	16.50	13.64
Ramsey	138,317	605	14,308	22.11	40.38
Red Lake	2,610	494	222	18.23	25.92
Redwood	11,960	1,241	1,160	18.25	30.08
Renville	12,898	1,755	1,077	18.47	20.26
Rice	13,217	817	935	18.50	30.06
Rock	5,855	454	367	19.85	23.11
Roseau	6,033	1,049	432	15.68	19.97
St. Louis	79,227	1,204	9,843	19.56	35.06
Scott	7,412	466	788	19.28	21.16

<u>County</u>	<u>Number of Vehicles</u>	<u>Number of Trucks</u>		<u>Average Registration Fee Per Vehicle</u>	<u>Average Net Gas Tax Per Vehicle</u>
		<u>Farm</u>	<u>Other</u>		
Sherburne	4,319	308	374	17.74	23.29
Sibley	8,375	1,104	740	18.93	24.08
Stearns	26,555	1,526	3,016	18.73	40.24
Steele	10,458	1,059	1,060	19.13	33.47
Stevens	6,036	657	645	18.82	31.84
Swift	7,448	794	622	18.91	30.01
Todd	10,265	712	817	16.63	16.75
Traverse	4,258	425	299	18.53	18.94
Wabasha	7,260	1,145	808	17.71	27.23
Wadena	5,558	533	660	19.95	52.09
Waseca	7,444	785	616	17.80	45.15
Washington	14,601	582	1,437	19.44	25.78
Watonwan	7,233	865	712	19.91	30.94
Wilkin	5,344	1,080	455	21.04	17.97
Winona	16,074	954	1,678	18.72	36.24
Wright	13,006	1,164	1,337	18.08	23.54
Yellow Medicine	8,501	979	821	18.05	31.05
All Counties	1,299,361	77,903	125,761	\$19.76	\$30.28

Source: Motor Vehicle Bureau  
Petroleum Division

1/ Data for calendar year 1952, except for truck registration which is for 1953 through June 30.



HIGHWAY USER FUNDS AND FEDERAL GRANTS  
ALLOTTED TO MINNESOTA COUNTIES DURING 1952

	<u>Motor Fuel Funds</u>		<u>Federal Funds</u>		<u>Percent Fuel and Federal Funds are of Highway Receipts</u>
	<u>County Aid</u>	<u>State Aid</u>	<u>Secondary</u>	<u>Miscel- laneous</u>	
Aitkin	119,805	15,925	27,345	1,113	81
Anoka	88,714	4,843	36,523	-	43
Becker	131,215	12,103	28,013	957	45
Beltrami	173,105	12,103	25,719	1,312	72
Benton	85,575	10,170	25,167	-	52
Big Stone	88,873	16,081	27,485	-	55
Blue Earth	184,043	30,976	57,888	2,678	41
Brown	123,798	12,681	55,345	1,973	38
Carlton	93,075	12,103	31,072	1,571	27
Carver	95,575	4,843	11,653	-	31
Cass	180,620	15,261	54,887	24,815	76
Chippewa	88,998	4,843	4,127	-	33
Chisago	85,575	12,103	16,160	42	40
Clay	138,332	13,030	41,393	1,182	43
Clearwater	85,890	11,014	9,198	1,481	74
Cook	85,575	4,843	-	21,584	78
Cottonwood	110,750	12,103	33,079	465	37
Crow Wing	137,833	19,386	36,630	-	53
Dakota	145,478	17,257	57,093	514	46
Dodge	85,575	19,386	56,515	1,206	51
Douglas	118,260	12,102	61,614	946	55
Faribault	126,993	22,648	77,139	1,339	39
Fillmore	154,035	15,528	98,277	117	46
Freeborn	141,355	15,824	43,549	-	38
Goodhue	142,556	15,839	41,564	-	47
Grant	85,575	17,683	19,767	562	49
Hennepin	342,067	34,122	60,335	5,031	33
Houston	154,677	4,842	27,766	1,944	58
Hubbard	103,394	14,262	17,016	722	63
Isanti	85,575	13,865	41,367	1,360	59
Itasca	188,265	16,516	46,135	23,014	44
Jackson	104,068	13,154	90,016	-	45
Kanabec	85,575	11,592	33,145	721	69
Kandiyohi	130,764	13,555	66,882	798	40
Kittson	113,984	11,057	25,374	172	53

	Motor Fuel Funds		Federal Funds		Percent Fuel and Federal Funds are of Highway Receipts
	County Aid	State Aid	Secondary	Miscel- laneous	
Koochiching	195,297	14,276	78,826	14,132	72
Lac qui Parle	110,788	19,386	64,893	1,096	53
Lake	88,998	17,487	16,998	43,085	76
Lake of the Woods	134,318	12,102	33,936	3,654	84
Lé Sueur	88,428	18,755	12,837	-	42
Lincoln	90,075	11,492	13,888	402	43
Lyon	114,859	12,756	35,640	72	48
McLeod	111,248	5,176	35,005	-	38
Mahnomen	85,575	12,825	27,195	912	78
Marshall	176,150	4,842	74,185	2,464	62
Martin	129,503	16,207	38,173	-	39
Meeker	112,731	12,102	22,259	855	35
Mille Lacs	93,499	18,292	9,395	-	60
Morrison	142,625	12,102	62,029	-	58
Mower	165,445	19,887	67,803	796	46
Murray	91,498	12,300	37,695	798	49
Nicollet	103,280	12,102	25,973	-	54
Nobles	112,731	19,410	39,636	-	41
Norman	118,435	17,972	94,305	2,165	63
Olmsted	169,388	35,507	43,876	-	35
Otter Tail	282,398	24,806	218,774	1,190	26
Pennington	100,575	13,876	28,630	-	65
Pine	178,650	19,386	70,613	4,092	76
Pipestone	85,575	14,207	34,516	461	47
Polk	228,502	22,596	218,070	887	56
Pope	93,075	12,102	29,221	306	56
Ramsey	342,068	45,605	0	-	35
Red Lake	85,575	14,442	12,170	2,570	66
Redwood	144,608	11,840	72,270	-	48
Renville	141,256	24,693	60,478	1,572	44
Rice	119,805	13,341	57,808	-	47
Rock	85,724	12,102	19,907	-	48
Roseau	154,035	18,428	16,206	4,309	68
St. Louis	328,185	56,162	224,096	39,113	21
Scott	85,575	40,605	33,832	921	63

	<u>Motor Fuel Funds</u>		<u>Federal Funds</u>		Percent Fuel and Federal Funds are of Highway Receipts
	<u>County Aid</u>	<u>State Aid</u>	<u>Secondary</u>	<u>Miscel- laneous</u>	
Sherburne	105,575	12,102	17,418	1,400	65
Sibley	88,998	12,176	14,957	472	38
Stearns	251,052	19,152	87,050	4,767	45
Steele	102,690	14,222	64,452	1,259	50
Stevens	85,575	12,102	20,510	595	51
Swift	94,571	4,842	20,746	904	36
Todd	158,561	12,102	48,290	1,177	53
Traverse	85,575	19,386	15,050	-	59
Wabasha	129,503	4,842	9,632	2,985	52
Wadena	94,703	12,102	30,671	-	74
Waseca	87,058	12,102	40,481	21	40
Washington	88,427	12,594	36,651	1,272	36
Watonwan	93,075	13,195	48,033	367	53
Wilkin	96,985	15,420	24,167	134	41
Winona	175,485	36,509	27,786	6,855	43
Wright	135,550	18,394	40,765	1,496	39
Yellow Medicine	121,727	12,167	34,952	-	47
Total	11,291,134	1,386,221	3,897,987	247,175	45

Source: Highway Planning Survey "Statistical Information on Minnesota Counties".



HIGHWAY FUNDS <sup>1/</sup> ALLOTTED TO TOWNS  
BY MINNESOTA COUNTIES DURING 1951 AND 1952

County	Number of Organized Towns	Highway Funds Allotted to Towns		
		1951	1952	Percent of County Gas Tax Allotment
Brown	16	\$28,000	\$24,000	22
Chippewa	16	27,000	29,400	33
Dakota	20	27,400	30,100	20
Dodge	12	15,000	18,000	20
Fillmore	23	27,500	23,200	17
Goodhue	23	72,500	60,500	46
Kittson	28	4,100	9,000	6
Mahnomen	14	4,800	6,500	11
Mower	20	40,000	40,000	25
Murray	20	8,600	3,600	7
Nicollet	13	18,200	18,300	18
Olmsted	18	45,100	33,500	25
Otter Tail	62	15,800	14,600	5
Pope	20	19,000	20,200	23
Renville	27	29,100	29,200	21
Rice	14	11,200	14,000	11
Stearns	37	20,700	21,500	9
Steele	13	48,400	51,300	50
Stevens	16	20,200	21,400	25
Waseca	12	9,000	12,000	12
Washington	16	5,800	9,000	8
Yellow Medicine	21	15,100	16,000	13
Total, 22 counties allotting at least 5 percent to towns in the two year period	461	\$512,600	\$505,300	18
Total, 16 other counties	338	36,900	17,700	1
Total, all counties allotting highway funds to towns in the two year period	779	\$549,500	\$523,000	11

Source: Highway Planning Survey, "Statistical Information on Minnesota Counties"

<sup>1/</sup> Some counties furnish services, such as snow plowing, to towns instead of a cash payment. The value of these services is not included in this table. It was reported as \$484,462 in 1951, and \$477,095 in 1952.

## METHODS USED BY THE STATES TO DISTRIBUTE HIGHWAY USER FUNDS TO LOCAL RURAL HIGHWAY JURISDICTIONS DURING 1951

State	Legislature Distributed Funds	Known Factors Used to Distribute Highway User Funds								Number of Factors Used	Single Highway User Fund Used to Distribute All or Part of Money
		Population	Area	Highway Mileage	Number of Units	Vehicle Registration	Vehicle Tax Proceeds	Assessed Valuation	1/ Miscellaneous		
Alabama	-	-	-	-	x	x	x	-	-	3	x 2/
Arizona	-	-	-	-	-	-	-	-	x	1	-
Arkansas	-	x	x	-	x	-	x	-	-	4	x
California 6/	-	-	-	x	x	x	-	-	-	3	x
Colorado	-	x	-	x	-	x	-	-	-	3	-
Connecticut	-	-	-	x	-	-	-	-	-	1	x
Delaware	-	-	-	-	-	-	-	-	-	-	x 3/
Florida	-	x	x	-	-	-	-	-	x	3	-
Georgia	-	-	-	x	-	-	-	-	-	1	x
Idaho	-	-	-	x	x	-	x	-	-	3	x
Illinois	-	x	-	-	-	-	x	-	-	2	-
Indiana	-	-	-	x	x	x	-	-	-	3	x
Iowa	-	-	x	-	-	-	-	-	x	2	x
Kansas	-	-	-	x	x	-	-	x	-	3	x
Kentucky	-	x	x	-	x	-	x	-	-	4	x
Louisiana	-	-	-	-	-	-	-	-	x	1	-
Maine	x	-	-	-	-	-	-	-	-	-	x
Maryland	-	-	-	x	-	-	-	-	-	1	x 4/
Massachusetts	x	-	-	-	-	-	-	-	-	-	x
Michigan	-	x	-	x	x	-	x	-	-	4	x
Minnesota	-	-	-	x	-	-	-	x	xx	4	-
Mississippi	-	x	x	-	-	x	-	-	x	4	-
Missouri	-	x	x	x	-	-	-	x	x	5	x
Montana	-	-	-	-	-	-	x	-	-	1	-
Nebraska	-	x	-	-	-	x	-	-	-	2	-
Nevada	-	x	x	x	-	-	-	x	xx	6	-
New Hampshire	x	-	-	-	-	-	-	-	-	-	x
New Jersey	x	-	-	-	-	-	-	-	-	-	x
New Mexico	-	-	-	-	-	-	x	-	-	1	-
New York	-	-	-	x	-	-	x	-	-	2	x
North Carolina	-	-	-	-	-	-	-	-	-	-	x 3/
North Dakota	-	-	-	-	-	x	-	-	-	1	-
Ohio	-	-	-	x	x	x	-	-	-	3	-
Oklahoma	-	x	x	x	-	-	x	-	-	4	-
Oregon	-	-	-	-	-	x	-	-	-	1	x
Pennsylvania	-	-	-	-	-	-	-	-	x	1	-
Rhode Island	x	-	-	-	-	-	-	-	-	-	-
South Carolina	-	-	-	-	-	-	x	-	-	1	-
South Dakota	-	-	-	-	-	-	x	x	-	2	-
Tennessee	-	x	x	-	x	-	-	-	-	3	-
Texas	-	x	x	x	-	-	x	-	-	4	-
Utah	x	-	-	-	-	-	-	-	-	-	-
Vermont	x	-	-	-	-	-	-	-	-	-	-
Virginia	-	x	x	-	-	-	-	-	x	3	x 5/
Washington 6/	-	-	-	x	x	x	-	-	x	4	x
West Virginia	-	-	-	-	-	-	-	-	-	-	x 3/
Wisconsin 6/	-	-	-	x	-	x	-	-	-	2	x
Wyoming	-	x	x	-	-	-	-	x	-	3	-
Total	7	15	12	18	11	11	13	6	13	99	26

Source: Minnesota Legislative Research Committee, publication number 49, "Allocation of the Highway User Taxes in the Various States".  
Bureau of Public Roads, "Highway Statistics, 1950".

- 1/ Four states used fuel tax proceeds; three used need; three used traffic volume; two used other tax rates; and one used variations in highway costs.  
2/ State was responsible for local rural highways in three counties.  
3/ State was responsible for all local rural highways.  
4/ State was responsible for local rural highways in eleven counties.  
5/ State was responsible for local rural highways in ninety-seven counties.  
6/ Does not include factors used in distributing the vehicle tax collected in lieu of a property tax on vehicles.



## METHODS USED BY THE STATES TO DISTRIBUTE HIGHWAY USER FUNDS TO MUNICIPALITIES IN 1951

State	Legislature Distributed Funds	Known Factors Used to Distribute Highway User Funds							Single Highway User Fund Used to Distribute All or Part of Money
		Population	Highway Mileage	Vehicle Registration	Vehicle Tax Proceeds	Fuel Tax Proceeds	1/ Miscellaneous	Number of Factors Used	
Alabama	-	x	-	-	x	-	-	2	-
Arizona	-	x	-	-	-	x	-	2	-
Arkansas	-	-	-	-	-	-	x	1	x
California 2/	-	x	-	-	-	-	-	1	x
Colorado	-	-	-	x	-	-	-	1	-
Connecticut	-	-	x	-	-	-	-	1	x
Delaware	-	-	-	-	-	-	-	-	-
Florida	-	-	-	-	-	-	-	-	-
Georgia	-	-	-	-	-	-	-	-	-
Idaho	-	x	-	-	-	-	-	1	x
Illinois	-	x	-	-	-	-	-	1	-
Indiana	-	x	-	-	-	-	-	1	x
Iowa	-	x	-	-	-	-	-	1	x
Kansas	-	-	x	-	-	-	-	1	x
Kentucky	-	-	-	-	-	-	-	-	-
Louisiana	-	-	-	-	-	x	x	2	-
Maine	x	-	-	-	-	-	-	-	x
Maryland	-	-	x	-	-	-	-	1	-
Massachusetts	x	-	-	-	-	-	-	-	x
Michigan	-	x	x	-	-	-	-	2	x
Minnesota	-	-	-	-	-	-	-	-	-
Mississippi	-	-	-	-	-	-	-	-	-
Missouri	-	-	-	-	-	-	-	-	-
Montana	-	-	-	-	x	-	-	1	-
Nebraska	-	x	-	x	-	-	-	2	-
Nevada	-	-	-	-	-	x	x	2	-
New Hampshire	x	-	-	-	-	-	-	-	x
New Jersey	x	-	-	-	-	-	-	-	x
New Mexico	-	-	-	-	x	-	-	1	-
New York	-	-	-	-	-	-	-	-	-
North Carolina	-	x	x	-	-	-	x	3	x
North Dakota	-	-	-	-	-	-	-	-	-
Ohio	-	-	-	x	-	-	-	1	-
Oklahoma	-	x	-	-	-	-	-	1	-
Oregon	-	x	-	-	-	-	-	1	x
Pennsylvania	-	x	x	-	-	x	-	3	x
Rhode Island	x	-	-	-	-	-	-	-	x
South Carolina	-	-	-	-	-	-	-	-	-
South Dakota	-	-	x	-	x	-	-	2	-
Tennessee	-	-	-	-	-	-	-	-	-
Texas	-	-	-	-	-	-	-	-	-
Utah	x	-	-	-	-	-	-	-	-
Vermont	x	-	-	-	-	-	-	-	x
Virginia	-	-	x	-	-	-	-	1	x
Washington 2/	-	x	-	-	-	-	-	1	x
West Virginia	-	-	-	-	-	-	-	-	-
Wisconsin 2/	-	-	x	-	-	-	-	1	x
Wyoming	-	x	-	-	-	-	-	1	-
Total	7	15	9	3	4	4	5	40	20

Source: Minnesota Legislative Research Committee publication number 49, "Allocation of the Highway User Taxes in the Various States". Bureau of Public Roads, "Highway Statistics, 1950".

1/ One state used need, one assessed valuation, one traffic volume, one a fixed amount, and one not indicated.  
 2/ Does not include factors used in distributing the vehicle tax collected in lieu of a property tax on vehicles.



METHODS USED BY THE STATES TO DISTRIBUTE FEDERAL FUNDS  
TO LOCAL RURAL HIGHWAY JURISDICTIONS IN 1953

State	Available Upon Request	Known Factors Used to Distribute Federal Aid Funds						Number of Factors
		Popu- lation	Area	Highway Mileage	Traffic Volume	Vehicle Regis- tration	Other	
Alabama	-	-	-	-	-	-	x	1
Arizona	-	x	x	x	x	x	-	5
Arkansas	x	-	-	-	-	-	-	-
California	-	x	x	x	-	-	-	3
Colorado <u>2/</u>	-	-	-	-	-	-	-	-
Connecticut <u>2/</u>	-	-	-	-	-	-	-	-
Delaware <u>2/</u>	-	-	-	-	-	-	-	-
Florida	-	x	x	x	-	-	x	4
Georgia <u>2/</u>	-	-	-	-	-	-	-	-
Idaho	x	-	-	-	-	-	-	-
Illinois	-	x	x	x	-	-	-	3
Indiana	-	x	x	x	-	-	-	3
Iowa	-	-	x	-	-	-	-	1
Kansas	-	-	-	x	-	-	-	1
Kentucky	x	-	-	-	-	-	-	-
Louisiana <u>2/</u>	-	-	-	-	-	-	-	-
Maine <u>2/</u>	-	-	-	-	-	-	-	-
Maryland	-	-	-	x	-	-	-	1
Massachusetts	x	-	-	-	-	-	-	-
Michigan	-	x	x	x	-	-	-	3
Minnesota	-	x	x	x	-	-	-	3
Mississippi	-	-	-	x	-	-	-	1
Missouri <u>2/</u>	-	-	-	-	-	-	-	-
Montana <u>2/</u>	-	-	-	x	-	-	-	1
Nebraska	x	-	-	-	-	-	-	-
Nevada <u>2/</u>	-	-	-	-	-	-	-	-
New Hampshire	x	-	-	-	-	-	-	-
New Jersey	-	x	-	-	x	-	x	3
New Mexico	x	-	-	-	-	-	-	-
New York	-	x	-	x	-	-	-	2
North Carolina <u>2/</u>	-	-	-	-	-	-	-	-
North Dakota	-	x	x	x	-	-	-	3

State	Available Upon Request	Known Factors Used to Distribute Federal Aid Funds						Number or Factors
		Popu- lation	Area	Highway Mileage	Traffic Volume	Vehicle Regis- tration	Other	
Ohio	-	-	-	-	-	-	x	1
Oklahoma	-	x	x	x	-	-	-	3
Oregon	x	-	-	-	-	-	-	-
Pennsylvania <u>2/</u>	-	-	-	-	-	-	-	-
Rhode Island	x	-	-	-	-	-	-	-
South Carolina <u>2/</u>	-	x	x	x	-	-	-	3
South Dakota	-	x	x	x	-	-	-	3
Tennessee	-	x	x	x	-	-	-	3
Texas	-	x	x	-	x	-	xx	5
Utah	-	x	x	x	-	-	x	4
Vermont	x	-	-	-	-	-	-	-
Virginia	-	x	x	x	-	-	-	3
Washington	-	-	-	-	x	x	x	3
West Virginia <u>2/</u>	-	-	-	-	-	-	-	-
Wisconsin	-	-	-	x	-	x	-	2
Wyoming	<u>x</u>	-	-	-	-	-	-	-
Total	11	17	16	20	4	3	8	68

Source: Unpublished material of the Bureau of Public Roads.

- 1/ Two states used number of units, two highway maintenance costs, one assessed valuation, one highway user revenue, one administrative discretion, and one number of farms.
- 2/ In thirteen states the state highway organizations use all available secondary federal aid funds directly.

RELATIVE IMPORTANCE OF HIGHWAY FUND  
DISTRIBUTION FACTORS USED BY THE STATES

<u>Factor</u>	<u>Number of States Using Factor at Indicated Percent</u>				
	<u>100%</u>	<u>99%-66%</u>	<u>65%-35%</u>	<u>34%-20%</u>	<u>under 20%</u>
<u>In Highway User Fund Rural Distribution Formulas</u>					
Population	-	-	2	5	5
Area	-	1	1	5	3
Highway mileage	3	3	3	2	4
Number of units	-	1	2	5	2
Vehicle registration	2	-	2	3	2
Vehicle tax proceeds	3	1	5	1	3
Assessed valuation	-	1	-	2	2
Fuel tax proceeds	2	-	-	1	-
<u>In Federal Highway Aid Fund Rural Distribution Formulas</u>					
Population	-	-	1	15	-
Area	1	-	-	14	1
Highway mileage	5	1	2	14	-
Number of units	1	-	-	1	1
Vehicle registration	-	-	2	1	-
Traffic volume	-	-	-	2	-
<u>In Highway User Fund Municipal Distribution Formulas</u>					
Population	9	1	3	2	-
Highway mileage	6	1	1	1	-
Vehicle registration	2	-	-	1	-
Vehicle tax proceeds	3	-	1	-	-
Fuel tax proceeds	1	-	2	-	-

Source: Basic data from sources shown for table C-6-m.



DISTRIBUTION OF HIGHWAY USER FUNDS  
AVAILABLE TO EACH STATE  
AND USED FOR HIGHWAYS IN 1951

State	Total Available per cent	Primary Rural <sup>1/</sup> System per cent	Other Rural <sup>1/</sup> Highways per cent	<sup>1/</sup> Municipal System per cent	Safety per cent	Debt Service per cent
Alabama <u>2/</u>	100	37	53	3	5	2
Arizona	100	70	15	11	4	-
Arkansas	100	53	15	3	1	28
California <u>3/</u>	100	40	25	30	4	1
Colorado <u>2/</u>	100	36	46	7	4	7
Connecticut	100	42	18	36	4	-
Delaware	100	55	-	1	17	27
Florida <u>2/</u>	100	51	19	6	3	21
Georgia	100	63	26	7	4	-
Idaho	100	62	31	4	3	-
Illinois	100	26	29	33	4	8
Indiana <u>2/</u>	100	44	32	22	2	-
Iowa	100	34	49	16	1	-
Kansas	100	70	18	9	1	2
Kentucky	100	81	12	3	4	-
Louisiana <u>2/</u>	100	32	43	8	2	15
Maine <u>2/</u>	100	44	44	2	4	6
Maryland	100	36	15	32	3	14
Massachusetts	100	31	10	40	4	15
Michigan	100	28	42	28	1	1
Minnesota	100	60	19	18	2	1
Mississippi	100	36	47	3	3	11
Missouri <u>2/</u>	100	51	22	4	5	18
Montana <u>2/</u>	100	56	28	2	5	9
Nebraska	100	41	48	7	3	-
Nevada <u>2/</u>	100	36	48	5	4	-
New Hampshire <u>2/</u>	100	43	41	3	4	9
New Jersey	100	29	15	43	5	8
New Mexico	100	77	9	-	2	13
New York	100	29	29	30	3	10
North Carolina <u>2/</u>	100	44	28	8	4	16
North Dakota	100	52	32	1	4	11

<u>State</u>	<u>Total Available per cent</u>	<u>Primary Rural <sup>1/</sup> System per cent</u>	<u>Other Rural <sup>1/</sup> Highways per cent</u>	<u><sup>1/</sup> Municipal System per cent</u>	<u>Safety per cent</u>	<u>Debt Service per cent</u>
Ohio	100	39	33	25	3	-
Oklahoma	100	45	42	9	4	-
Oregon	100	46	32	18	3	1
Pennsylvania	100	35	30	24	9	2
Rhode Island	100	29	2	59	6	4
South Carolina <sup>2/</sup>	100	30	40	2	3	25
South Dakota	100	65	30	4	1	-
Tennessee	100	49	33	7	3	8
Texas	100	64	17	6	2	11
Utah	100	77	11	8	4	-
Vermont	100	48	36	5	4	7
Virginia <sup>2/</sup>	100	47	28	19	6	-
Washington <sup>2/</sup> , <sup>3/</sup>	100	37	39	18	5	1
West Virginia <sup>2/</sup>	100	36	39	3	-	22
Wisconsin <sup>3/</sup>	100	48	30	21	1	-
Wyoming	100	69	22	10	3	2
Average	100	44	27	18	4	6

Source: Basic data from Bureau of Public Roads, "Highway Statistics, 1951"

- <sup>1/</sup> Estimate of highway user funds spent on each part of state highway system based on total state highway expenditures.
- <sup>2/</sup> Only sixteen states break state highway system expenditures into primary and secondary system expenditures. More complete information on this break would decrease reported primary system expenditures for the other states.
- <sup>3/</sup> Does not include the vehicle tax collected and distributed in lieu of a property tax on vehicles.

DISTRIBUTION OF FEDERAL AID PROJECTS  
COMPLETED IN EACH STATE IN 1951

State	Distribution Among Highway Systems			
	Total Available per cent	Primary Rural System per cent	Other Rural Highways per cent	Municipal System per cent
Alabama	100	41	59	-
Arizona	100	74	26	-
Arkansas	100	47	41	12
California	100	42	23	35
Colorado	100	52	35	13
Connecticut	100	3	19	78
Delaware	100	44	46	10
Florida	100	48	30	22
Georgia	100	35	44	21
Idaho	100	69	21	10
Illinois	100	26	11	63
Indiana	100	43	28	29
Iowa	100	48	25	27
Kansas	100	57	30	13
Kentucky	100	45	41	14
Louisiana	100	27	40	33
Maine	100	43	34	23
Maryland	100	39	17	44
Massachusetts	100	3	3	94
Michigan	100	34	34	32
Minnesota	100	45	24	31
Mississippi	100	46	33	21
Missouri	100	52	21	27
Montana	100	68	26	6
Nebraska	100	48	23	29
Nevada	100	29	52	19
New Hampshire	100	31	61	8
New Jersey	100	26	12	62
New Mexico	100	33	49	18
New York	100	30	5	65
North Carolina	100	40	33	27
North Dakota	100	52	48	-



State	Distribution Among Highway Systems			
	Total Available per cent	Primary Rural System per cent	Other Rural Highways per cent	Municipal System per cent
Ohio	100	53	22	25
Oklahoma	100	51	45	4
Oregon	100	48	35	17
Pennsylvania	100	27	19	54
Rhode Island	100	2	6	92
South Carolina	100	38	45	17
South Dakota	100	50	40	10
Tennessee	100	38	52	-
Texas	100	41	26	33
Utah	100	22	63	15
Vermont	100	20	53	27
Virginia	100	54	32	14
Washington	100	46	47	7
West Virginia	100	18	43	39
Wisconsin	100	34	36	30
Wyoming	100	66	30	4
Average	100	40	28	32

Source: Basic data from Bureau of Public Roads, "Highway Statistics, 1951".

# OUTSTANDING DEBT OF MINNESOTA HIGHWAY JURISDICTIONS

The following tabulation illustrates the difficulty of presenting accurate data when a large number of reporting units are involved. Both the Public Examiner and the Highway Planning Survey make annual tabulations of debt for highway purposes. The Public Examiner categorizes the debt as indicated by the jurisdiction. Refunding bonds are listed as such. Only bonded debt is listed. The Highway Planning Survey, on the other hand, charges refunding bonds to the purpose of the original issue. They also charge temporarily overdrawn bank accounts as debt. Both methods are proper for their purpose, and the results are presented below.

## COMPARISON OF OUTSTANDING DEBT

<u>Total Debt</u> <u>December 31, 1952</u>	<u>Highway Debt</u>	
	<u>Public Examiner Compilation</u>	<u>Planning Survey Compilation</u>
	<u>State</u>	
\$120,857,000	None	None
	<u>Counties</u>	
\$ 12,317,000	\$ 3,337,000	\$ 4,062,000
	<u>Municipalities</u>	
\$136,228,000	\$14,681,000	\$24,559,000
	<u>Towns</u>	
\$ 3,772,000	\$ 3,062,000	\$ 4,058,000



SCHEDULE OF MINNESOTA HIGHWAY JURISDICTION  
DEBT PAYMENTS AS OF DECEMBER 1952

<u>Year</u>	<u>Counties</u>	<u>Towns</u>	<u>Municipalities</u>	<u>Total</u>	<u>Percent of Total</u>
1953 Maturities	272,176	865,953	3,280,412	4,418,541	12.05
1953 Interest	81,738	103,060	609,343	794,141	13.56
1954 Maturities	306,950	546,003	2,596,323	3,449,276	9.91
1954 Interest	75,749	74,083	543,206	693,038	11.83
1955 Maturities	319,238	392,155	2,601,147	3,312,540	9.04
1955 Interest	69,430	59,558	487,003	615,991	10.52
1956 Maturities	320,850	366,705	2,369,375	3,056,930	8.34
1956 Interest	62,918	51,047	430,257	544,222	9.29
1957 Maturities	274,350	332,305	2,019,406	2,626,061	7.17
1957 Interest	56,358	43,216	*380,285	479,859	8.19
1958 Maturities	247,114	270,255	1,822,580	2,339,949	6.38
1958 Interest	50,967	36,099	336,054	423,120	7.22
1959 Maturities	242,613	246,021	1,710,893	2,199,527	6.00
1959 Interest	46,121	30,287	295,466	371,874	6.35
1960 Maturities	227,613	221,425	1,582,850	2,031,888	5.54
1960 Interest	41,399	24,915	257,417	323,731	5.53
1961 Maturities	210,613	191,615	1,402,709	1,804,937	4.93
1961 Interest	36,904	20,077	222,130	279,111	4.77
1962 Maturities	211,243	143,525	1,204,094	1,558,862	4.25
1962 Interest	32,989	15,760	190,989	239,738	4.09
1963 Maturities	195,507	101,625	1,038,015	1,335,147	3.64
1963 Interest	29,005	12,304	163,835	205,144	3.50
1964 Maturities	187,967	81,325	823,171	1,092,463	2.98
1964 Interest	25,341	9,902	141,106	176,349	3.01
1965 Maturities	162,300	64,525	1,259,447	1,486,272	4.06
1965 Interest	21,758	7,937	123,471	153,166	2.61
1966 Maturities	150,300	54,025	1,171,876	1,376,201	3.76
1966 Interest	18,624	6,333	101,210	126,167	2.15



<u>Year</u>	<u>Counties</u>	<u>Towns</u>	<u>Municipalities</u>	<u>Total</u>	Percent of <u>Total</u>
1967 Maturities	150,300	38,525	603,014	791,839	2.16
1967 Interest	15,694	4,968	79,143	99,805	1.70
1968 Maturities	150,300	29,525	574,015	753,840	2.06
1968 Interest	12,540	3,931	65,896	82,367	1.41
1969 Maturities	150,300	21,200	495,914	667,414	1.82
1969 Interest	9,295	3,124	53,321	65,740	1.12
1970 Maturities	150,300	16,400	467,915	634,615	1.73
1970 Interest	6,050	2,531	42,429	51,010	.87
1971 Maturities	130,300	15,600	370,714	516,614	1.41
1971 Interest	2,962	2,061	32,186	37,209	.64
1972 Maturities	300	14,200	267,515	282,015	.77
1972 Interest	25	1,617	23,878	25,520	.44
1973 Maturities	300	9,200	171,315	180,815	.49
1973 Interest	20	1,213	17,722	18,955	.32
1974 Maturities	300	8,700	143,000	152,000	.42
1974 Interest	15	957	14,134	15,106	.26
1975 Maturities	300	7,700	139,000	147,000	.40
1975 Interest	10	717	11,374	12,101	.21
1976 Maturities	300	6,700	141,000	148,000	.40
1976 Interest	5	508	8,739	9,252	.16
1977 Maturities		3,700	91,000	94,700	.26
1977 Interest		322	6,069	6,391	.11
1978 Maturities		3,200	92,000	95,200	.26
1978 Interest		227	4,046	4,273	.07
1979 Maturities		3,200	49,000	52,200	.14
1979 Interest		147	2,000	2,147	.04

<u>Year</u>	<u>Counties</u>	<u>Towns</u>	<u>Municipalities</u>	<u>Total</u>	<u>Percent of Total</u>
1980 Maturities		2,700	16,000	18,700	.05
1980 Interest		67	943	1,010	.02
1981 Maturities			16,000	16,000	.04
1981 Interest			629	629	.01
1982 Maturities			16,000	16,000	.04
1982 Interest			314	314	.00
Totals					
Maturities	4,061,834	4,058,012	<sup>1/</sup> I/ 28,535,700	36,655,546	100.00
Interest	695,917	516,968	4,644,595	5,857,480	100.00

Source: Highway Planning Survey "Future Principal and Interest Requirements..."

<sup>1/</sup> Includes debt payments for allied street obligations not shown in table D-1-g.



## MINNESOTA'S STANDING AMONG THE STATES

Item	Minnesota's Figure	Rank <sup>1/</sup>		Year of Data
		Adjoining States 2/	All States	
<u>General</u>				
Population	2, 982, 483	2	18	1950
Farm Population	739, 795	2	13	1950
Urban Population	1, 624, 914	2	14	1950
Non-farm rural population	617, 774	2	23	1950
Total Income	\$4, 414, 000, 000	2	13	1951
Income per capita	\$ 1, 474	4	25	1951
Land Area in square miles	80, 009	1	13	1950
Persons per square mile	37. 3	3	30	1950
Forest land commercial acreage	19, 700, 000	1	11	1945
Farm acreage	32, 883, 000	4	14	1950
Average value per farm acre	\$ 84. 46	3	18	1950
Farm income	\$1, 222, 300, 000	2	5	1950
Lumber production-board feet	244, 000, 000	2	27	1947
Manufactures - value	\$1, 200, 204, 000	2	18	1950
Mineral production - value	\$ 257, 540, 000	1	11	1949
Retail Sales - value	\$2, 906, 062, 000	2	13	1948
Wholesale Sales - value	\$5, 026, 505, 000	1	10	1948
<u>State Fiscal</u>				
State revenue	\$ 352, 640, 000	2	15	1952
State expenditure	312, 138, 000	2	17	1952
State expenditure for highways	70, 536, 000	3	19	1952
State expenditure for welfare	41, 354, 000	2	17	1952
State expenditure for education	102, 235, 000	1	13	1952
State revenue per capita	117. 78	2	18	1952
Motor fuel and vehicle revenue per capita	21. 54	3	17	1952
State expenditure per capita	104. 25	3	25	1952
State expenditure for highways per capita	23. 56	4	24	1952
State expenditure for welfare per capita	13. 81	3	30	1952



Item	Minnesota's Figure	Rank 1/ Adjoining All States 2/ States		Year of Data
State Fiscal (continued)				
State expenditure for education per capita	34.15	1	13	1952
Aids from other governments for highways	12, 942, 000	1	10	1952
Aids to other governments for highways	12, 213, 000	3	22	1952
Highway				
Drivers per vehicle	1.37	1	7	1952
Gallons of fuel per vehicle	662	3	44	1952
Highway fuel tax receipts	\$ 39, 326, 000	1	21	1952
Gallons of fuel taxed	820, 870, 000	2	17	1952
Motor fuel exempted or tax refunded	19%	4	7	1952
Motor carrier tax receipts	\$ 80, 000	5	37	1952
Motor vehicle tax receipts	\$ 27, 422, 000	2	11	1952
Automobile registration	993, 443	2	13	1952
Total vehicle registration	1, 217, 201	2	13	1952
Rural postal route mileage	56, 002	2	11	1950
Urban road mileage	11, 708	1	9	1951
Rural road mileage	108, 456	2	4	1951
Total surfaced road mileage	94, 360	1	3	1951

Source: Bureau of Census "1952 Statistical Abstract"  
Bureau of Census "Compendium of State Government Finances in 1952"  
Bureau of Public Roads "Highway Statistics"

1/ The highest figure receives a rank of 1

2/ North Dakota, South Dakota, Iowa, Wisconsin and Minnesota

STATE HIGHWAY USER REVENUE COLLECTIONS  
EXPRESSED AS A PERCENTAGE  
OF TOTAL REVENUE COLLECTIONS  
FOR SELECTED STATES IN SELECTED YEARS

<u>Year</u>	<u>Minnesota</u>	<u>Adjacent States</u> <u>1/</u>	<u>United States</u>
1952	19%	19%	17%
1951	19	18	16
1950	21	20	19
1949	17	20	18
1948	17	20	19
1947	22	23	19
1946	22	23	19
1941 - 1945	- Wartime Restrictions -		
1940	24	26	23

Source: Basic data from Bureau of Census 'Compendium of State Government Finances' and 'Financial Statistics of the States'

1/ Iowa, North Dakota, South Dakota, Wisconsin



CERTAIN STATE DISBURSEMENTS  
EXPRESSED AS A PERCENTAGE  
OF TOTAL STATE DISBURSEMENTS  
FOR SELECTED STATES IN SELECTED YEARS

E-3-s

(Disbursements include operation, capital outlay, and aid to local governments)

<u>Year</u>	<u>Minnesota</u>	<u>Adjacent States</u> <u>1/</u>	<u>United States</u>
<u>Disbursements for Highways</u>			
1952	23%	26%	21%
1951	20	25	20
1950	17	24	20
1949	24	30	21
1948	25	27	19
1947	23	23	19
1946	16	19	15
1941 - 1945	- Wartime Restrictions -		
1940	23	30	21
<u>Disbursements for Education</u>			
1952	33%	20%	25%
1951	31	21	25
1950	24	16	24
1949	27	17	23
1948	27	18	23
1947	24	19	22
1946	26	15	21
1941 - 1945	- Wartime Restrictions -		
1940	27	15	20
<u>Disbursements for Welfare</u>			
1952	13%	13%	15%
1951	13	13	16
1950	12	12	18
1949	15	15	17
1948	15	15	16
1947	16	16	17
1946	18	17	17
1941 - 1945	- Wartime Restrictions -		
1940	19	18	19

Source: Basic data from Bureau of Census "Compendium of State Government Finances", and "Financial Statistics of the States"

1/ Iowa, North Dakota, South Dakota, Wisconsin



# AN INDICATION OF WHAT SOME HIGHWAY USERS ARE WILLING TO PAY FOR CERTAIN HIGHWAY FACILITIES

'Automobiles: Tolls', a column by Bert Pierce appearing in the New York Times of August 23, 1953.

There is an increasing trend to toll roads in new highway construction throughout the country. The toll fees motorists pay equal an extra tax on motor fuel of about 18 cents a gallon, according to J. R. Crossley, vice president of the Automobile Club of New York. The estimate is based on an average of sixteen miles of travel on each gallon of gasoline for passenger cars, he said. The average toll is 1.14 cents a mile.

The 18-cent rate, he pointed out, is for those who make a continuous trip for the entire distance of the toll route. But for the motorist on a short run in congested areas, he added, the cost would run considerably higher when figured on a percentage basis.

As an example, Mr. Crossley offered the following table of the maximum fees on various toll roads in the country:

<u>Toll Road</u>	<u>Miles</u>	<u>Toll</u>
New Jersey Turnpike	118	\$1.75
Pennsylvania Turnpike	327	3.25
Hutchinson River Parkway	21	.10
Saw Mill River Parkway	15	.10
Merritt Parkway	37	.20
Wilbur Cross Parkway	45	.20
Maine Turnpike	44	.75
New Hampshire Turnpike	15	.15
Buccaneer Trail, Florida	17	.50
Overseas Highway, Key West, Florida	122	1.25
(toll for car, driver and one passenger; 25 cents for each additional passenger)		
Denver-Boulder Turnpike	17	.25
Turner Turnpike, Oklahoma	88	1.40
Totals	866	\$9.90
Average toll per mile: 1.14 cents.		

Toll rates on the New York Thruway are still undertermined, although there has been a proposal for issuance of a \$10 plate, to be purchased by the motorist annually, which would allow virtually unlimited use of the thoroughfare, he said. However, the short-run charges, he added, offer greater concern to motorists.

## MINNESOTA COUNTY POPULATION SHIFTS

Population tends to drift away from the smaller counties, as shown by the following tables:

<u>1950 Population</u>	<u>Number of Counties by Each Type of Change From 1940 Population</u>		
	<u>Decrease</u>	<u>Increase</u>	<u>No Change</u>
0 - 10, 000	9	1	-
10, 001 - 20, 000	28	10	1
20, 001 - 30, 000	8	11	-
Over 30, 000	<u>3</u>	<u>16</u>	<u>-</u>
Total	48	38	1

## Extremes of County Population Changes

<u>Population Changes 1940 - 1950</u>		<u>1950 Population of County Affected</u>
Plus	58.5%	35, 579
Plus	30.7%	34, 544
Plus	23.6%	49, 019
Plus	19.8%	30, 363
Plus	18.9%	676, 579
Plus	17.1%	42, 277
Minus	12.2%	16, 125
Minus	12.4%	7, 059
Minus	12.5%	12, 909
Minus	15.2%	18, 223
Minus	17.1%	4, 955
Minus	19.8%	14, 327

Source: Bureau of Census, 1950 Census of Population



## MINNESOTA TOWN POPULATION SHIFTS

Population tends to drift away from all but the largest towns, as shown by the following tables:

<u>1950 Population</u>	<u>Number of Towns by Each Type of Change From 1940 Population</u>		
	<u>Decrease</u>	<u>Increase</u>	<u>No Change</u>
0 - 100	49	6	-
101 - 200	168	33	-
201 - 300	219	28	1
301 - 500	575	63	4
501 - 750	430	71	1
751 - 1,000	89	34	-
Over - 1,000	17	56	-
Total	1,547	291	6

## Extremes of Town Population Changes

<u>Population Change 1940 to 1950</u>		<u>1950 Population of Town Affected</u>
Plus	240.5%	3,035
Plus	174.0%	5,266
Plus	129.5%	3,065
Plus	110.5%	373
Plus	108.5%	3,296
Plus	105.2%	7,049
Minus	61.1%	102
Minus	62.9%	305
Minus	63.2%	54
Minus	70.1%	97
Minus	78.5%	18
Minus	87.0%	11

Source: Highway Planning Survey "1950 Population of Minnesota by Counties and Their Minor Civil Divisions", and "Minnesota Local Governments in 1940".

Public Examiner work sheets on recent municipal incorporations.

1/ Adjustments were made for municipal incorporations since 1950.



## MINNESOTA MUNICIPAL POPULATION SHIFTS

Population tends to drift toward all but the smallest municipalities, as shown by the following tables.

1950 Population	Number of Municipalities by Each Type of Change from 1940 Population		
	Increase	Decrease	No Change
0 - 1,000	304	222	-
1,001 - 2,500	113	18	1
2,501 - 5,000	31	4	-
5,001 - 10,000	28	3	-
Over - 10,000	22	1	-
Total	498	248	1

## Extremes of Municipal Population Changes

Population Change 1940 to 1950		1/ 1950 Population of Municipality Affected
Plus	247.0%	12,643
Plus	243.0%	312
Plus	196.5%	2,218
Plus	193.2%	22,644
Plus	171.0%	5,551
Plus	160.3%	17,502
Minus	39.0%	64
Minus	46.6%	54
Minus	61.4%	57
Minus	77.7%	115
Minus	80.0%	88
Minus	83.8%	18

Source: Highway Planning Survey "1950 Population of Minnesota by Counties and Their Minor Civil Divisions", and "Minnesota Local Governments in 1940".

Public Examiner work sheets on recent municipal incorporations.

1/ Adjustments were made for municipal incorporations since 1950.

POPULATION, ROAD MILEAGE, ASSESSED VALUATION,  
TAX RATES, AND EQUIVALENT TAX RATES  
FOR GAS TAX ALLOTMENTS FOR MINNESOTA COUNTIES

County	Population 1950	Total County Road Mileage 1952	Assessed Valuation for 1953	Average Tax Rate in Mills for 1953		1953 Gas Tax Allotments Mill Rate Equivalent
				Road 1/ and Bridge	All Purposes	
Aitkin	14,300	475	\$ 2,228,000	13.5	162.1	65.6
Anoka	35,600	308	9,893,000	20.2	71.1	11.2
Becker	24,800	499	10,052,000	20.0	75.2	15.8
Beltrami	25,000	608	5,531,000	13.6	80.3	35.7
Benton	15,900	434	5,714,000	19.3	66.5	18.8
Big Stone	9,600	403	7,275,000	15.0	40.8	14.8
Blue Earth	38,300	671	26,548,000	13.2	33.4	8.5
Brown	25,900	275	17,543,000	10.8	33.3	8.6
Carlton	24,600	428	10,141,000	15.0	52.0	10.6
Carver	18,200	244	10,914,000	20.0	54.9	9.9
Cass	19,500	710	3,508,000	12.8	112.3	61.1
Chippewa	16,700	242	11,110,000	20.0	54.7	10.1
Chisago	12,700	311	5,144,000	23.3	75.9	20.9
Clay	30,400	696	15,728,000	15.0	43.2	10.6
Clearwater	10,200	489	2,155,000	16.2	118.3	50.0
Cook	2,900	165	1,326,000	7.4	50.3	81.2
Cottonwood	15,800	413	12,526,000	20.0	49.8	10.0
Crow Wing	30,900	418	11,376,000	15.0	76.6	14.6
Dakota	49,000	401	24,492,000	12.6	39.0	7.4
Dodge	12,600	293	8,133,000	20.0	51.4	13.2
Douglas	21,300	606	10,509,000	13.8	48.8	12.2
Faribault	23,900	390	16,099,000	15.5	36.5	9.7
Fillmore	24,500	410	14,677,000	20.0	58.0	12.7
Freeborn	34,500	597	20,380,000	18.2	53.8	8.5
Goodhue	32,100	395	19,619,000	13.2	45.8	8.9
Grant	9,500	454	5,645,000	17.8	45.3	19.1
Hennepin	676,600	605	425,329,000	-	29.3	0.9
Houston	14,400	236	6,592,000	15.2	61.9	22.4
Hubbard	11,100	519	3,371,000	13.4	74.0	37.9
Isanti	12,100	338	3,904,000	23.7	92.0	27.6



County	Population 1950	Total County Road Mileage 1952	Assessed Valuation for 1953	Average Tax Rate in Mills for 1953		1953 Gas Tax Allotments Mill Rate Equivalent
				Road 1/ and Bridge	All Purposes	
Itasca	33,300	847	\$ 25,302,000	15.6	41.5	9.0
Jackson	16,300	460	14,516,000	13.8	36.6	8.5
Kanabec	9,200	415	2,707,000	20.0	107.0	39.8
Kandiyohi	28,600	703	15,832,000	20.0	56.2	10.0
Kittson	9,600	431	5,931,000	20.0	50.6	21.5
Koochiching	16,900	399	4,791,000	20.0	98.1	41.9
Lac qui Parle	14,500	492	11,739,000	19.8	43.4	11.5
Lake	7,800	176	2,219,000	20.0	72.1	50.4
Lake of the Woods	5,000	414	1,076,000	23.3	138.9	127.6
Le Sueur	19,100	501	11,198,000	16.7	40.5	9.9
Lincoln	10,200	439	7,352,000	20.0	47.5	14.7
Lyon	22,300	453	15,455,000	13.0	32.6	9.2
Mc Leod	22,200	305	14,478,000	19.2	43.2	9.5
Mahnomen	7,100	249	1,732,000	17.9	99.7	62.2
Marshall	16,100	751	6,962,000	21.4	62.0	29.3
Martin	25,700	547	20,837,000	13.4	29.2	7.7
Meeker	19,000	967	11,428,000	20.0	50.6	12.1
Mille Lacs	15,200	346	4,261,000	15.0	101.5	25.3
Morrison	25,800	648	8,649,000	18.5	78.8	19.9
Mower	42,300	343	24,549,000	12.0	40.3	8.3
Murray	14,800	404	12,791,000	13.7	44.4	8.8
Nicollet	20,900	289	9,737,000	13.4	42.4	11.7
Nobles	22,400	376	17,950,000	12.7	36.9	7.9
Norman	12,900	668	6,290,000	19.1	55.7	23.0
Olmsted	48,200	332	34,988,000	12.2	36.1	5.7
Otter Tail	51,300	1,056	19,325,000	18.6	67.0	17.2
Pennington	13,000	615	4,827,000	15.0	70.0	22.3
Pine	18,200	646	4,385,000	14.4	109.8	40.6
Pipestone	14,000	445	10,129,000	12.4	37.7	10.6
Polk	35,900	903	17,285,000	17.4	58.7	15.0
Pope	12,900	311	7,628,000	13.1	53.5	14.1
Ramsey	355,300	230	220,674,000	3.1	31.8	1.8
Red Lake	6,800	418	2,634,000	16.3	66.3	40.9
Redwood	22,100	491	16,630,000	14.5	45.0	10.6
Renville	24,000	656	18,312,000	15.5	42.1	9.5



County	Population 1950	Total County Road Mileage 1952	Assessed Valuation for 1953	Average Tax Rate in Mills for 1953		1953 Gas Tax Allotments Mill Rate Equivalent
				Road 1/ and Bridge	All Purposes	
Rice	36,000	447	15,111,000	17.2	44.9	9.8
Rock	11,300	309	10,918,000	10.1	26.4	9.9
Roseau	14,500	766	3,720,000	20.0	79.7	49.6
St. Louis	206,100	2,895	220,575,000	10.4	37.1	1.8
Scott	16,500	313	8,099,000	14.8	51.8	13.3
Sherburne	10,700	418	3,898,000	18.0	76.2	27.6
Sibley	15,800	378	12,717,000	15.0	38.5	8.8
Stearns	70,700	843	26,361,000	13.5	45.2	10.5
Steele	21,200	274	12,883,000	14.1	43.0	9.9
Stevens	11,100	378	7,721,000	20.0	51.3	13.9
Swift	15,800	618	9,164,000	20.0	63.4	12.1
Todd	25,400	604	8,122,000	22.6	84.2	21.6
Traverse	8,100	462	5,683,000	15.8	43.3	19.0
Wabasha	16,900	308	8,838,000	19.2	56.5	17.8
Wadena	12,800	466	3,545,000	12.7	77.8	33.3
Waseca	15,000	370	9,941,000	20.0	45.8	11.0
Washington	34,500	253	14,544,000	19.9	61.1	7.7
Watonwan	13,900	354	10,118,000	15.0	40.6	11.3
Wilkin	10,600	454	7,432,000	15.1	40.4	16.2
Winona	39,800	357	21,509,000	15.0	46.2	9.9
Wright	27,700	444	12,776,000	18.6	56.9	12.8
Yellow Medicine	16,300	469	12,737,000	15.7	37.8	10.6
Total	2,982,500	42,939	\$1,788,473,000	9.9	41.5	7.5

Source: Highway Planning Survey, "Statistical Information on Minnesota Counties" State Auditor, "Abstract of Real and Personal Property Taxes Levied by the Several Counties in the State of Minnesota for the year 1952"  
Basic information used in computing tax rates from working papers of the Department of Taxation and State Allotment Board.

1/ These are mill rates expressly for Road and Bridge purposes. Equivalent mill rates for additional funds used for Road and Bridge purposes in 1952 amount to 2.4 for Hennepin, 1.2 for St. Louis, and smaller amounts for other counties. A similar amount in 1953 would bring the total average tax rate up to 10.8 mills.

POPULATION, ROAD MILEAGE, ASSESSED VALUATION,  
AND TAX RATES FOR MINNESOTA ORGANIZED TOWNS,  
REPORTED BY COUNTY

County	Number of Organized Towns	1/ Population	1953 Town 2/ Road Mileage	Assessed Valuation for 1953	Average Tax Rate in Mills for 1953	
					Road and Bridge	All Purposes
Aitkin	40	10,230	730	\$ 1,538,000	19.7	29.2
Anoka	12	11,890	290	2,782,000	17.8	29.5
Becker	36	16,510	1,140	6,762,000	18.5	23.7
Beltrami	40	10,180	660	1,992,000	14.2	23.0
Benton	12	7,850	260	2,734,000	17.8	22.7
Big Stone	14	4,370	440	4,791,000	15.3	17.7
Blue Earth	23	14,460	580	12,856,000	15.0	16.4
Brown	16	9,320	690	9,460,000	10.2	17.8
Carlton	18	10,910	360	2,878,000	20.2	30.7
Carver	12	10,460	370	7,927,000	17.5	21.3
Cass	50	12,200	670	2,160,000	16.3	25.9
Chippewa	16	8,290	780	7,325,000	20.6	23.7
Chisago	11	7,290	380	3,372,000	21.3	24.2
Clay	30	9,280	580	9,115,000	14.9	17.4
Clearwater	21	7,320	340	1,574,000	22.4	32.3
Cook	none	-	-	-	-	-
Cottonwood	18	8,700	710	9,714,000	17.1	18.9
Crow Wing	33	10,300	660	4,031,000	18.0	23.8
Dakota	20	13,360	470	9,282,000	10.9	14.6
Dodge	12	7,640	430	6,408,000	20.7	24.4
Douglas	20	11,390	470	6,516,000	11.2	17.6
Faribault	20	11,420	830	11,679,000	20.6	22.0
Fillmore	23	12,720	910	10,845,000	21.2	33.8
Freeborn	20	17,110	630	12,741,000	13.7	15.8
Goodhue	23	13,860	830	11,217,000	14.1	21.6
Grant	16	5,510	430	4,458,000	18.9	21.1
Hennepin	16	37,030	340	17,070,000	13.8	24.7
Houston	17	7,770	460	4,515,000	24.6	40.3
Hubbard	27	6,990	490	2,148,000	8.6	13.8
Isanti	13	9,210	470	2,872,000	18.4	21.0



Average  
Tax Rate in  
Mills for 1953

County	Number of Organized Towns	1/ Population	1953 Town 2/ Road Mileage	Assessed Valuation for 1953	Average Tax Rate in Mills for 1953	
					Road and Bridge	All Purposes
Itasca	41	12,630	520	\$ 5,809,000	14.5	33.0
Jackson	20	9,920	770	12,024,000	10.3	13.4
Kanabec	15	6,560	230	1,886,000	14.2	19.1
Kandiyohi	24	14,900	580	10,379,000	10.1	16.2
Kittson	28	5,050	1,360	4,711,000	17.9	22.0
Koochiching	none	-	-	-	-	-
Lac qui Parle	22	8,850	780	9,473,000	15.2	16.8
Lake	4	1,730	80	1,081,000	15.3	19.7
Lake of the Woods	none	-	-	-	-	-
Le Sueur	14	9,130	260	7,482,000	12.6	15.2
Lincoln	15	6,520	520	5,994,000	12.8	14.7
Lyon	20	9,140	750	10,332,000	10.0	12.7
McLeod	14	10,760	520	9,400,000	16.0	16.9
Mahnomen	14	4,350	250	1,286,000	16.2	21.5
Marshall	48	10,420	1,770	5,664,000	14.3	18.2
Martin	20	12,060	730	14,843,000	11.8	12.1
Meeker	17	10,990	80	8,215,000	9.0	13.8
Mille Lacs	17	8,980	390	2,248,000	18.5	23.2
Morrison	32	14,720	1,130	5,416,000	18.3	26.5
Mower	20	14,030	920	11,010,000	17.4	19.2
Murray	20	9,550	820	10,581,000	11.9	13.8
Nicollet	13	7,200	380	6,737,000	14.5	15.4
Nobles	20	10,190	930	12,591,000	10.0	11.7
Norman	24	7,840	750	4,975,000	15.0	18.1
Olmsted	18	15,520	730	12,589,000	17.7	20.8
Otter Tail	62	28,190	1,950	11,716,000	22.2	32.0
Pennington	21	5,620	430	2,133,000	13.0	19.4
Pine	34	12,440	740	2,821,000	20.7	31.1
Pipestone	12	5,590	390	6,775,000	9.0	10.0
Polk	59	17,430	2,080	11,465,000	17.2	23.6
Pope	20	7,590	560	5,772,000	17.1	20.9
Ramsey	3	21,600	100	8,558,000	7.2	12.0
Red Lake	13	4,240	270	1,826,000	14.6	18.2
Redwood	26	11,610	970	12,743,000	13.7	16.4
Renville	27	13,700	1,030	14,224,000	15.7	18.4



Average  
Tax Rate in  
Mills for 1953

County	Number of Organized Towns	1/ Population	1953 Town 2/ Road Mileage	Assessed Valuation for 1953	Average Tax Rate in Mills for 1953	
					Road and Bridge	All Purposes
Rice	14	10,980	370	\$ 7,958,000	11.0	16.8
Rock	12	5,840	570	8,433,000	11.2	13.0
Roseau	33	8,540	900	2,363,000	19.2	29.3
St. Louis	73	36,990	890	52,578,000	12.3	17.3
Scott	13	7,780	230	5,253,000	13.2	15.0
Sherburne	11	5,400	290	2,907,000	7.2	10.3
Sibley	17	9,810	570	10,218,000	14.1	16.6
Stearns	37	28,850	1,350	12,801,000	14.9	24.8
Steele	13	8,640	420	7,536,000	15.0	16.9
Stevens	16	5,370	530	5,553,000	12.2	13.5
Swift	21	8,220	590	6,471,000	12.0	18.9
Todd	28	16,450	980	6,028,000	20.8	27.3
Traverse	15	4,530	590	4,677,000	16.9	18.6
Wabasha	17	7,390	430	5,700,000	20.9	26.8
Wadena	15	6,380	300	1,634,000	14.8	19.5
Waseca	12	7,570	330	6,978,000	14.9	18.1
Washington	16	13,460	420	6,820,000	17.2	21.6
Watonwan	12	6,710	410	7,454,000	12.7	15.0
Wilkin	22	5,170	730	5,932,000	14.4	16.4
Winona	20	10,020	450	7,508,000	13.6	20.6
Wright	20	16,600	860	8,727,000	21.8	28.5
Yellow Medicine	21	9,250	810	9,672,000	13.3	15.6
Total	1,844	912,570	53,190	\$636,722,000	14.9	19.3

1/ Population is based on 1950 census adjusted for recent municipal incorporations tabulated in the office of the Public Examiner.

2/ Town road mileage has not been completely adjusted downward to take account of recent municipal incorporations.

Source: Highway Planning Survey "Statistical Information on Minnesota Townships" State Auditor "Abstract of Real and Personal Property Taxes Levied by the Several Counties in the State of Minnesota for the year 1952".  
Basic information used in computing tax rates from working papers of the Department of Taxation.

POPULATION, ROAD MILEAGE, ASSESSED VALUATION,  
AND TAX RATES FOR MINNESOTA UNORGANIZED AREA,  
REPORTED BY COUNTY

County	Population 1950	Road 1/ Mileage	Assessed Valuation for 1953	Tax Rate in 2/ Mills for 1953	
				Road and Bridge	All Purposes
Aitkin	720	76	\$ 104, 000	16.0	16.8
Beltrami	3,190	51	101, 000	14.3	14.3
Carlton	1,880	89	235, 000	21.0	28.0
Cass	320	53	186, 000	5.0	5.0
Clearwater	90	4	not reported, unable to compute		
Cook	1,820	100	956, 000	-	-
Crow Wing	930	42	215, 000	22.0	23.9
Hennepin	2,580	-	-	-	-
Hubbard	25	13	18, 000	16.0	16.0
Itasca	3,430	202	541, 000	19.5	21.0
Kittson	70	15	22, 000	-	-
Koochiching	6,930	177	713, 000	11.0	11.0
Lake	1,650	76	368, 000	26.0	31.0
Lake of the Woods	3,190	124	718, 000	12.9	12.9
Mahnomen	640	-	28, 000	1.0	4.8
Pine	40	-	-	-	-
Roseau	920	81	276, 000	19.1	24.2
St. Louis	3,470	34	947, 000	10.0	10.0
Total	31,895	1,137	\$5,428, 000	12.0	13.3

- 1/ Road mileage consists of those local service roads which would be classed as town roads if the area were organized as a town.
- 2/ Tax rates are for those levies dedicated for expenditure within the area.

Source: Highway Planning Survey work sheets  
Department of Taxation work sheets



POPULATION, STREET MILEAGE, ASSESSED VALUATION,  
AND TAX RATES FOR MINNESOTA MUNICIPALITIES  
REPORTED BY POPULATION GROUP AND INDIVIDUALLY  
FOR MUNICIPALITIES ABOVE 10,000 POPULATION

Municipality	1/ Population	2/ Street Mileage	Assessed Valuation for 1953	Average Tax Rates in Mills	
				Equivalent Rate 3/ for Streets	All Purposes for 1953
Duluth	104,510	392	\$ 52,958,000	9.3	51.6
Minneapolis	521,720	823	338,549,000	4.8	74.7
St. Paul	311,350	787	197,436,000	10.0	48.1
Total - 3 municipalities over 100,000 population					
	937,580	2,002	588,943,000	6.9	63.7
Rochester	29,890	68	21,396,000	14.5	46.4
St. Cloud	28,410	118	9,876,000	21.4	83.6
Winona	25,030	63	12,087,000	14.7	74.6
Total - 3 municipalities between 25,000 and 100,000 population					
	83,330	249	43,359,000	16.1	62.7
Albert Lea	13,540	38	6,422,000	0.8 <sup>4/</sup>	58.9
Austin	23,100	64	11,893,000	16.7	58.2
Bemidji	10,000	56	3,105,000	11.6	42.5
Bloomington	12,640	108	4,684,000	18.9	29.9
Brainerd	12,640	62	3,772,000	11.0	26.1
Faribault	16,030	49	4,742,000	19.2	79.8
Fergus Falls	12,920	43	4,598,000	29.5	52.1
Hibbing	16,280	83	21,197,000	9.8	52.5
Mankato	18,810	68	12,008,000	11.4	49.8
Moorhead	14,870	49	5,166,000	6.5	37.2
Owatonna	10,190	40	4,587,000	24.9	67.1
Red Wing	10,640	28	5,248,000	25.3	63.7
Richfield	17,500	82	9,187,000	4.4	27.5
Robbinsdale	11,290	39	4,684,000	12.0	46.6
St. Louis Park	22,640	113	13,840,000	11.7	39.4
South St. Paul	15,910	46	9,478,000	8.2	43.3
Virginia	12,490	34	20,925,000	7.2	39.5
Total - 17 municipalities between 10,000 and 25,000 population					
	251,490	1,002	145,536,000	12.3	47.1



<u>Municipality</u>	<u>1/ Population</u>	<u>2/ Street Mileage</u>	<u>Assessed Valuation for 1953</u>	<u>Average Tax Rates in Mills</u>	
				<u>Equivalent Rate 3/ for Streets</u>	<u>All Purposes for 1953</u>
Total - 31 municipalities between 5, 000 and 10, 000 population	215, 900	1, 046	\$ 126,411,000	13.1	46.1
Total - 38 municipalities between 2, 500 and 5, 000 population	131, 770	655	49,663,000	17.0	43.3
Total - 132 municipalities between 1, 000 and 2, 500 population	206, 130	1, 234	97, 212, 000	13.0	38.9
Total - 573 municipalities less than 1, 000 population	<u>211, 660</u>	<u>2, 659</u>	<u>37, 040, 000</u>	<u>20.2</u>	<u>71.5</u>
Grand Total - 797 municipalities	2, 037, 860	8, 847	\$1,088, 164, 000	10.2	56.5

Source: Highway Planning Survey mileage reports  
 Bureau of Census "1950 Census of Population"  
 Department of Taxation list of municipal taxable valuations and tax rates  
 Basic information on the allocation of property taxes from working papers of the Highway Planning Survey

- 1/ Population is based on the 1950 census adjusted for recent municipal incorporations tabulated in the office of the Public Examiner.
- 2/ Street mileage does not include the mileage of alleys, trunk highways, state aid roads, or county aid roads within the corporate limits.
- 3/ Shows the mill rate equivalent for 1952 property taxes applied to streets.
- 4/ Currently low because of the use of bond proceeds to improve streets.

NUMBER OF ORGANIZED TOWNS IN EACH COUNTY  
WHICH ARE SUBJECT TO DISSOLUTION  
UNDER EXISTING MINNESOTA LAWS

County	Number of Organized Towns With			
	Less than 100 People	Less than \$40, 000 Tax Valuation	Less than 50% Taxable Land	Delinquent Taxes of More Than 50% of Tax Valuation
Aitkin	7	28	23	-
Anoka	-	-	1	-
Beltrami	5	23	19	-
Carlton	-	4	3	-
Cass	7	25	28	-
Clearwater	1	7	2	-
Crow Wing	4	8	3	not reported
Hubbard	3	10	7	-
Itasca	5	26	31	-
Kanabec	-	2	1	-
Kittson	6	4	2	-
Lake	-	-	4	-
Mahnomen	-	2	-	-
Marshall	6	10	not reported	-
Mille Lacs	1	3	3	-
Morrison	-	-	3	-
Pennington	1	-	-	-
Pine	1	10	10	-
Polk	2	2	2	-
Redwood	1	-	-	-
Roseau	1	6	2	-
St. Louis	4	46	34	-
Wadena	-	1	-	-
Total	55	217	178	0



County	Number of Organized Towns Subject to Dissolution Under		
	One Point of Law	Two Points of Law	Three Points of Law
Aitkin	5	17	6
Anoka	1	-	-
Beltrami	3	15	4
Carlton	1	3	-
Cass	4	21	5
Clearwater	5	2	-
Crow Wing	5	5	0
Hubbard	3	5	2
Itasca	6	21	5
Kanabec	1	1	-
Kittson	4	1	2
Lake	4	-	-
Mahnomen	2	-	-
Marshall	8	4	-
Mille Lacs	-	2	1
Morrison	3	-	-
Pennington	1	-	-
Pine	-	9	1
Polk	1	2	1
Redwood	1	-	-
Roseau	4	1	1
St. Louis	27	22	3
Wadena	1	-	-
Total	70	131	31

Source: Bureau of Census, 1950 Census of Population  
Legislative Research Committee  
County Auditors

1/ No report received from county auditor on taxable land or delinquent taxes.



# I N D E X

<u>Subject</u>	<u>Table Number</u>
Allotment of Funds	
Each counties share	C-5-c
Establishment of allotment board	A-2-g
Factor importance	C-8-g
Municipal allotment factors	C-6-m
Rural allotment factors	C-6-c
	C-7-c
Assessed Valuation	
Establishing value	A-2-g
For 1953	E-6-c
	E-6-t (a)
	E-6-t (b)
	E-6-m
Bridges	
Payment	A-2-g
Toll	A-2-g
Constitution	
Highway provisions	A-1-g
Proposed amendments	A-3-g
Cooperative Work Agreements	
Authorization	A-2-g
	A-2-s
	A-2-t
Counties	
(See County Aid Roads, State Aid Roads, State Road and Bridge Fund)	
Allotment factors	C-6-c
	C-7-c
Assessed valuation	E-6-c
Federal Aid	C-5-c
	C-5-c
Gas tax allotments	E-6-c
Gas tax given towns	C-5-t
Highway legislation	A-2-c
Organization	A-1-g

# I N D E X

<u>Subject</u>	<u>Table Number</u>
Counties (continued)	
Population	E-6-c
Population shifts	E-5-c
Property tax rates	E-6-c
Relative revenue importance	C-2-g
Revenue during 1952	C-1-g
Revenue structure history	B-1-e
Road mileage	E-6-c
County Aid Roads	
Establishment	A-2-g
Extension into municipalities	A-2-c
Fuel tax allotments	C-5-c
Debt	
Amount outstanding	D-1-g
Authorization to issue bonds	A-1-g
	A-2-c
	A-2-t
History	B-1-a
	B-1-c
	B-1-t
	B-1-m
Relative revenue importance	C-2-g
Revenue from borrowings in 1952	C-1-g
Schedule of payments	D-2-g
Distribution of responsibility	
County aid roads designated through municipalities	A-2-c
	B-1-m
County assumption of town road duties	B-1-t
Money spent on another jurisdiction's highways	C-1-g
State aid roads designated through municipalities	A-2-g
	B-1-m
State assumption of local roads and debt	B-1-c
	B-1-m
Federal Aid	
Allotments to counties	C-5-c
Comparison with neighboring states	B-2-s
Distribution among systems	C-10-g
Highway commissioner sole agent	A-2-s



# I N D E X

<u>Subject</u>	<u>Table Number</u>
Federal Aid (continued)	
History	B-1-s B-1-c B-1-m C-2-g C-1-g
Relative revenue importance	
Revenue during 1952	
Highway Mileage	
End of 1952	E-6-c E-6-t (a) E-6-t (b) E-6-m
Internal Improvement Land Fund	
Establishment	A-1-g
Legislation	
General highway finance	A-2-g
Motor Carriers	
Comparison within neighboring states	B-4-s
History of taxation	B-1-s
Legislation	A-2-g
Motor Fuel Tax	
Allotments to counties	C-5-c E-6-c
Authorization	A-1-g
Average gas tax per vehicle	C-4-s
Comparison with all states	B-3-s
Comparison with neighboring states	B-2-s
History	B-1-s
Legislation	A-2-g
Rates	A-2-g
Refunds and exemptions	C-3-s A-2-g
Relative revenue importance	C-2-g
Revenue during 1952	C-1-g
Municipalities	
Allotment factors	C-6-m
Assessed valuation	E-6-m
Highway finance legislation	A-2-m



# I N D E X

<u>Subject</u>	<u>Table Number</u>
Municipalities (continued)	
Population	E-6-m
Population shifts	E-5-m
Property tax rates	E-6-m
Relative revenue importance	C-2-g
Revenue during 1952	C-1-g
	C-1-m
Revenue structure history	B-1-m
Street mileage	E-6-m
Operator's License	
History of fees	B-1-s
Legislation	A-2-g
Population	1950 census
1950 census	E-6-c
	E-6-t (a)
	E-6-t (b)
	E-6-m
Shifts between census periods	E-5-c
	E-5-t
	E-5-m
Property Taxes	
Establishing property value	A-2-g
Comparable vehicle liability	B-5-s (a)
	B-5-s (b)
History	B-1-s
	B-1-c
	B-1-t
	B-1-m
Relative importance	C-2-g
Revenue during 1952	C-1-g
Tax rate limits	A-2-g
	A-2-c
	A-2-t
	A-2-m
Tax rates for 1953	E-6-c
	E-6-t (a)
	E-6-t (b)
	E-6-m

# I N D E X

<u>Subject</u>	<u>Table Number</u>
Revenue Structure	
(See Debt, Federal Aid, Internal Improvement Land Fund, Motor Fuel Tax, Property Taxes, Vehicle Taxation)	
Comparison of total state expenditures	E-3-s
Comparison of total state revenues	E-2-s
Comparison with neighboring states	B-2-s
Distribution of highway user funds	C-9-g
Special Assessment	
Municipal	A-2-m
Relative revenue importance	C-2-g
Revenue during 1952	C-1-g
Rural	A-2-g
State	
(See Trunk Highway System)	
Comparison of economic factors with other states	E-1-g
State Aid Roads	
Designation	A-2-g
Fuel tax allotments	C-5-c
State Road and Bridge Fund	
Disbursement	A-2-g
Establishment	A-1-g
History	B-1-c
Tolls	
Bridges	A-2-s
Charges on operating toll roads	E-4-g
Towns (Organized)	
Assessed valuation	E-6-t (a)
Dissolution	A-1-g
	A-2-t
	E-7-t
Gas tax receipts	C-5-t
Highway legislation	A-2-t
Number of towns	E-6-t (a)
Population	E-6-t (a)
Population shifts	E-5-t
Relative revenue importance	C-2-g



# I N D E X

<u>Subject</u>	<u>Table Number</u>
Towns (Organized - continued)	
Revenue during 1952	C-1-g
Revenue structure history	B-1-t
Road mileage	E-6-t (a)
Tax rates	E-6-t (a)
Towns (Unorganized)	
Assessed valuation	E-6-t (b)
Population	E-6-t (b)
Road mileage	E-6-t (b)
Tax rates	E-6-t (b)
Trunk Highway Sinking Fund	
Authorization	A-1-g
Disbursement	A-2-g
Trunk Highway System	
Additional routes	A-2-g
Establishment	A-1-g
Legislation	A-2-s
Relative revenue importance	C-2-g
Revenue during 1952	C-1-g
Revenue structure history	B-1-s
Vehicle Taxation	
Authorization	A-1-g
Average rates	B-5-s (a)
Average registration fee per vehicle	C-4-s
Comparable liability under a property tax	B-5-s (a)
	B-5-s (b)
Comparison with neighboring states	B-2-s
	B-4-s
History	B-1-s
Number of trucks, by county	C-4-s
Number of vehicles, by county	C-4-s
Rate of tax	A-2-g
Relative importance	C-2-g
Revenue during 1952	C-1-g
Truck and bus revenue and expense	B-6-g
Use of revenue	A-2-g
Wheelage tax	A-2-m
	B-1-m