
March 2017

Major State Aids and Taxes
A Comparative Analysis

2013 Update

Research Department
Minnesota House of Representatives

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

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

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

March 2017

Major State Aids and Taxes
A Comparative Analysis

2013 Update

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

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

Questions may be addressed to **Nina** at 651-296-5204 or **Sean** at sean.williams@house.mn.

Megan Jaunich, Madeline Welter, Nikita Wilmers, and Scott Kulzer provided graphics, production, and research assistance.

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

Contents

Introduction	1
1. Current and Historical Data	2
Minnesota Counties and Economic Development Regions: Map	4
2013 Population Estimates	6
Major State Aids	7
Education Aid	8
Human Services Aid	15
Highway Aid	20
Local Government Aid (LGA)	26
Disparity Reduction Aid (DRA)	31
County Program Aid	32
Community Corrections Funding	38
Property Tax Refund - Homeowners	43
Property Tax Refund - Renters	47
Additional Property Tax Refund (Targeting)	51
Property Tax Data	53
Market Value Agricultural Credit	54
Miscellaneous Property Tax Credits	55
Property Values, Levies, and Tax Rates	57
Major State Taxes	61
Individual Income Tax	63
Sales/Use Tax	67
Motor Vehicle Sales Tax	74
Motor Vehicle Registration Tax	79
Motor Fuels Tax (Gas Tax)	83
Corporate Franchise (Income) Tax	88

	State General Levy.....	93
2.	Summary Data	97
	General Explanation of Tables and Example.....	98
	Statewide Summary: Tables 2-1 and 2-2	101
	Metro/Nonmetro Data: Tables 2-3 and 2-4.....	105
3.	Regional Data	109
	Total Aids and Credits (Per Capita): Map	110
	Total Taxes (Per Capita): Map.....	111
	Personal Income by County (Per Capita): Map	112
	Personal Income by Economic Development Regions (Per Capita): Map	113
	Table 3 Compares data from each of the 13 economic development regions with statewide data (13 separate tables).....	114
4.	County Data	127
	Table 4 Compares data from each county with statewide data and the economic development region in which the county is located (87 separate tables)	128
	Appendices	215
	A. Education Aids by Home County and by School District, 2012/2013 School Year.....	215
	B. Selected Taxes That Are Not Entirely Allocated To Minnesota Counties	236
	C. 2012 Personal Income by County	237
	D. Personal Income, Taxes, and Aids/Credits by Economic Development Region	239

Introduction

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

- **Major State Aids** including education aid, human services aid, highway aid, local government aid (LGA), disparity reduction aid (DRA), county program aid, community corrections funding, property tax refund, and targeting.
- **Property Tax Data** including the market value agricultural credit, miscellaneous property tax credits, property tax levies by type of taxing district, property valuation data, and average tax rates.
- **Major State Taxes** including individual income tax, sales/use tax, motor vehicle sales tax, motor vehicle registration tax, motor fuels tax, corporate franchise (income) tax, and state general levy.

This report is divided into four major sections.

Section 1 discusses the state aids, property tax data, and state taxes and gives the assumptions and caveats for using the report. It contains current and historical data using graphs, maps, and tables in both total dollars and on a per capita basis.

Section 2 presents **STATEWIDE SUMMARY DATA**. A sample table with a general explanation introduces the section. The section contains the summary data for the most recent available year on the statewide totals and compares the metro and the nonmetro economic development regions to each other.

Section 3 compares aid and tax data for the most recent available year for each of the **13 ECONOMIC DEVELOPMENT REGIONS** to total statewide data.

Section 4 compares aid and tax data for the most recent available year for each **COUNTY** to total statewide data and to the economic development region in which the county is located.

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

1. Current and Historical Data

Section 1 contains the most recent available data for the major state aids, credits, and taxes and describes the programs under the general categories in the tables of this report. The assumptions and caveats for using the report are mentioned in this section. In addition to information from the most recent year, section 1 also contains historical information. The data is for a five-year time period.

Section 1 is divided into three parts:

- Major state aids
- Property tax data
- Major state taxes

Some of the data in this section are county-level, while other tables and graphs are by region or groupings of regions. One table and one graph use northern and southern groupings of the 80 nonmetro counties. The groupings were selected for convenience, rather than for any specific analytical purpose. The northern and southern regions are grouped as follows:

Northern Regions

1	Northwest
2	Headwaters
3	Arrowhead
4	West Central
5	Five
7E	East Central

Southern Regions

6E	Six East
6W	Upper Minnesota Valley
7W	Central Minnesota
8	Southwest
9	Nine
10	Southeastern Minnesota

The seven metro counties are not included in either the northern or southern regions and are region 11.

A table on page 6 lists the 2013 county population estimates, which were used to calculate per capita amounts in the report. A map and accompanying table on pages 4 and 5 show the counties and the economic development regions.

The standard format for each aid or tax consists of four or five pages of information. The first page or two contains information for the latest available year, followed by two maps and a page with historical data.

Program Description: The first one to two pages provide a program description of the aid or tax. They also provide the statewide total for the most recent available year, any relevant reporting information, and the source of the data. In some cases, summary tables itemizing the data in different ways (e.g., by program totals) are included. Any recent law changes that affect the program and are important in analyzing the data are noted on these pages.

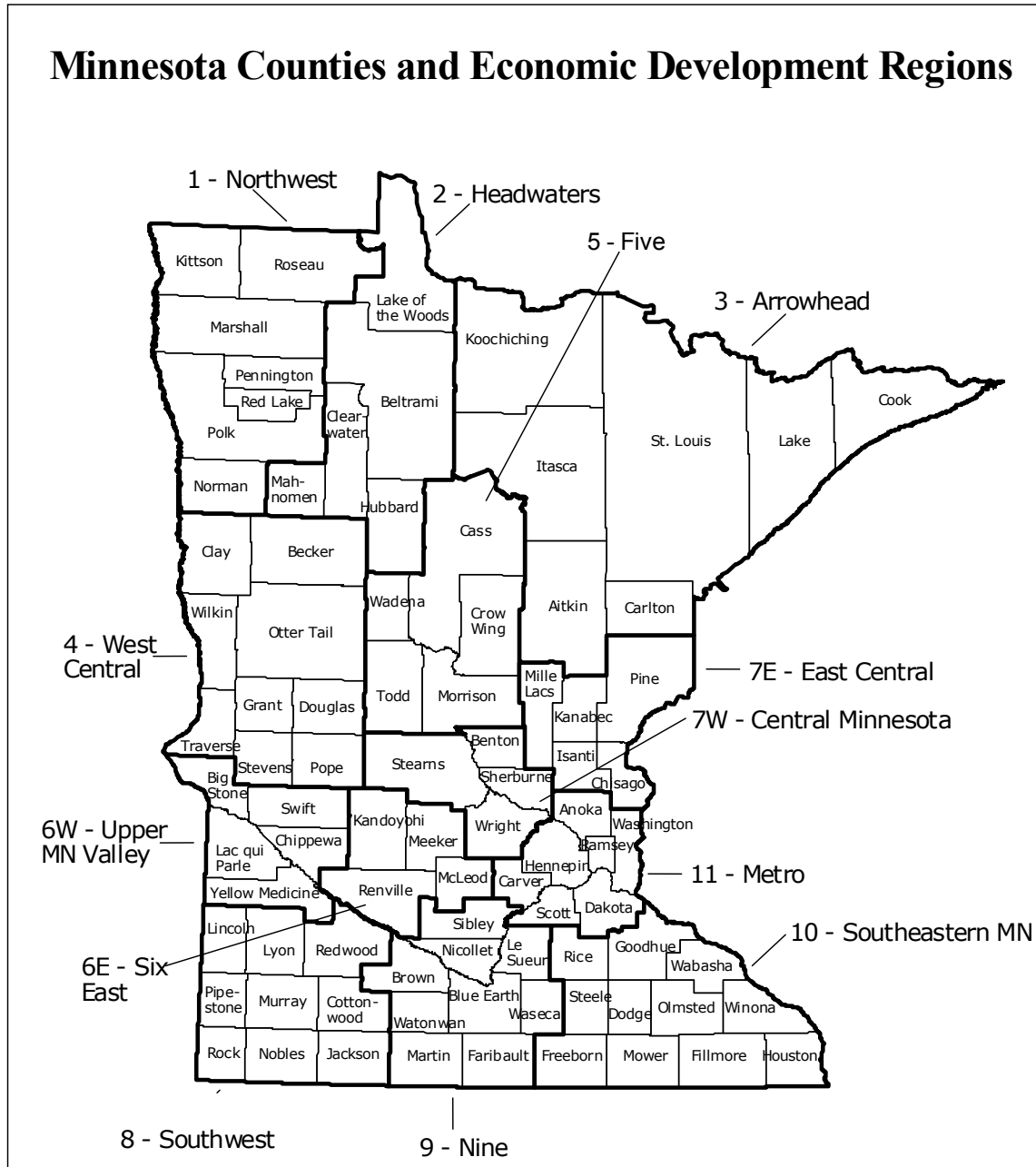
Maps: The next two pages contain maps showing the per capita distribution of the aid or tax by **county** for the most recent year and by **economic development region** (EDR) for the most recent year. 2013 population is used to calculate per capita amounts throughout this report. The 2013 population estimates used in this report are from the Minnesota State Demographer.

The counties were grouped by dividing the data for each aid and tax into three ranges. The map legend shows the size of the ranges, the per capita amount received or paid by the average county or economic development region, the range from lowest to highest amount per capita, and the overall statewide per capita amount. In some cases, a small number of counties may have per capita aid or tax amounts much higher or lower than all other counties. For purposes of comparability, the groupings constructed on the county data ranges were also used for maps presenting data by economic development region.

All maps are on a per capita basis for comparability among counties. For some aids and taxes, however, other measures would probably be more appropriate. For example, a measure incorporating per pupil units could provide insight into the distribution of education aid. Construction of such measures on a county basis is beyond the scope of this report due to time and data limitations. Where appropriate, footnotes are provided suggesting alternatives.

Historical Data: The last page has a table containing the historical data for the state and its geographic areas. The right-hand column shows a percentage change for the time period presented, calculated using nominal dollars (i.e., not adjusted for inflation). Hennepin and Ramsey counties are shown separately from the rest of the metro counties on this page because of their greater size, and because each contains a city of the first class.

At the bottom of this page is a statewide graph containing a trend of the data in nominal dollars and in constant dollars, adjusted for inflation using the implicit price deflator for state and local government expenditures, as published by the U.S. Bureau of Economic Analysis. This is the only place where amounts presented are adjusted for inflation.



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

The 2013 population estimates from the Minnesota State Demographer are used to calculate the per capita amounts throughout the report.

<u>County name</u>	<u>Population</u>	<u>% State Total</u>	<u>County Name</u>	<u>Population</u>	<u>% State Total</u>
Aitkin	15,749	0.3%	Martin	20,429	0.4%
Anoka	341,465	6.3%	Meeker	23,109	0.4%
Becker	33,167	0.6%	Mille Lacs	25,817	0.5%
Beltrami	45,652	0.8%	Morrison	32,877	0.6%
Benton	39,219	0.7%	Mower	39,356	0.7%
Big Stone	5,127	0.1%	Murray	8,536	0.2%
Blue Earth	65,218	1.2%	Nicollet	33,002	0.6%
Brown	25,465	0.5%	Nobles	21,593	0.4%
Carlton	35,505	0.7%	Norman	6,634	0.1%
Carver	95,463	1.8%	Olmsted	149,189	2.8%
Cass	28,604	0.5%	Otter Tail	57,588	1.1%
Chippewa	12,146	0.2%	Pennington	14,121	0.3%
Chisago	53,743	1.0%	Pine	29,125	0.5%
Clay	60,426	1.1%	Pipestone	9,306	0.2%
Clearwater	8,837	0.2%	Polk	31,569	0.6%
Cook	5,185	0.1%	Pope	10,929	0.2%
Cottonwood	11,610	0.2%	Ramsey	525,146	9.7%
Crow Wing	63,216	1.2%	Red Lake	4,071	0.1%
Dakota	408,732	7.5%	Redwood	15,755	0.3%
Dodge	20,342	0.4%	Renville	15,214	0.3%
Douglas	36,529	0.7%	Rice	64,656	1.2%
Faribault	14,192	0.3%	Rock	9,524	0.2%
Fillmore	20,827	0.4%	Roseau	15,522	0.3%
Freeborn	30,917	0.6%	St. Louis	200,398	3.7%
Goodhue	46,447	0.9%	Scott	136,926	2.5%
Grant	5,990	0.1%	Sherburne	90,203	1.7%
Hennepin	1,195,058	22.1%	Sibley	15,074	0.3%
Houston	18,814	0.3%	Stearns	152,063	2.8%
Hubbard	20,585	0.4%	Steele	36,417	0.7%
Isanti	38,231	0.7%	Stevens	9,748	0.2%
Itasca	45,542	0.8%	Swift	9,551	0.2%
Jackson	10,265	0.2%	Todd	24,374	0.4%
Kanabec	16,009	0.3%	Traverse	3,460	0.1%
Kandiyohi	42,351	0.8%	Wabasha	21,442	0.4%
Kittson	4,498	0.1%	Wadena	13,821	0.3%
Koochiching	13,217	0.2%	Waseca	19,075	0.4%
Lac-Qui-Parle	7,041	0.1%	Washington	248,095	4.6%
Lake	10,777	0.2%	Watsonwan	11,136	0.2%
Lake Of The Woods	3,932	0.1%	Wilkin	6,558	0.1%
Le Sueur	27,834	0.5%	Winona	51,362	0.9%
Lincoln	5,830	0.1%	Wright	128,459	2.4%
Lyon	25,648	0.5%	Yellow Medicine	10,150	0.2%
McLeod	36,095	0.7%			
Mahnomen	5,534	0.1%			
Marshall	9,424	0.2%			
			METRO	2,950,885	54.5%
			NONMETRO	2,466,953	45.5%
			STATE TOTAL	5,417,838	100.0%

Major State Aids

Education Aid

Program Description

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

Aid Amount and Reporting

2012/2013 Education Aid: \$7.1 billion

The total education aid for the 2012/2013 school year is \$7,138,176,325. This total includes \$440,428,030 that went to the 148 charter schools that received funding in the 2012/2013 school year. The amounts received by school districts for property tax credits (i.e., agricultural market value credit, taconite homestead credit, disparity reduction credit, etc.) are not included in this amount since they are itemized elsewhere in the report.

Education aid is paid to school districts, many of which operate in more than one county. Education aid paid to school districts that operate in more than one county is apportioned to the various counties based on each county's share of total residential market value in the school district. For example, if one-fifth of the residential market value of a school district is in County A, two-fifths in County B, and the remaining two-fifths in County C, then one-fifth of the school district's education aid is apportioned to County A, two-fifths to County B, and two-fifths to County C. Aid to charter schools is reported in the county in which each school is located. Appendix A lists education aid by school district for 2012/2013 and lists the counties in which each school district operates.

The 2012/2013 education aid total does not include amounts paid to entities other than school districts:

- \$81.6 million to intermediate school districts¹
- \$50.5 million to cooperative school organizations
- \$28.0 million to colleges and universities participating in the postsecondary enrollment options (PSEO) program
- \$20.1 million to Head Start programs
- \$7.9 million to nonprofits operating adult basic education
- \$2.6 million to the Faribault Academies for the Deaf and Blind
- \$1.6 million to four tribal contract schools

¹ An intermediate school district is an educational cooperative authorized by statute and voluntarily created by participating school districts. Intermediate school districts offer special education services, vocational services, alternative learning programs, and administrative services for member school districts.

- \$0.1 million to South Dakota school districts, net of reciprocity payments

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

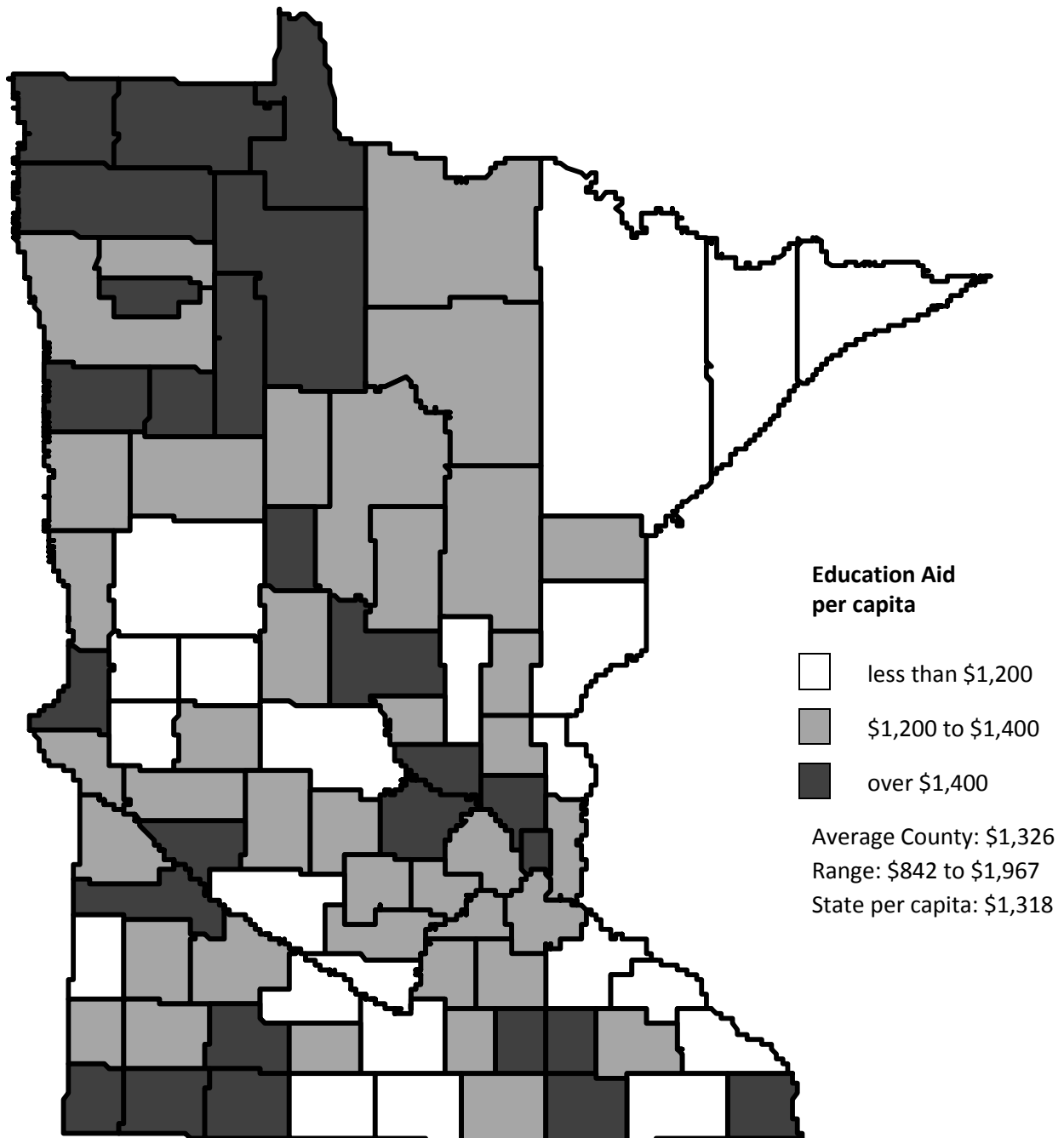
Recent Law Changes

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

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

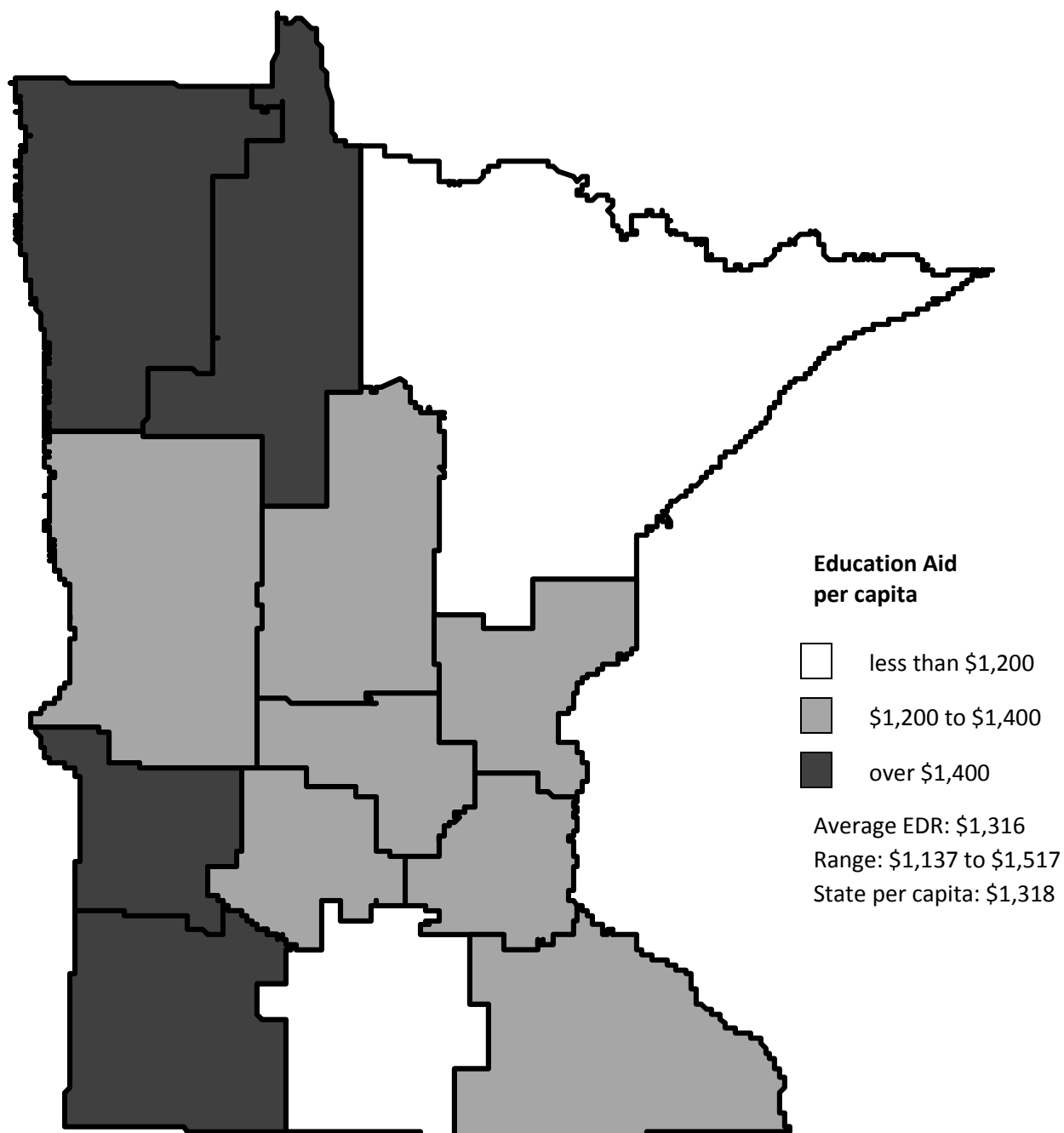
In fiscal year 2010, the state received about \$500 million in federal aid for education under the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA aid replaced state education aid, accounting for a large share of the state aid decrease from the 2008/2009 school year to the 2009/2010 school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

Education Aid per capita, 2012-2013 by County*



* Education aid is more often displayed on a per pupil basis (particularly since most education aids are generated on a per pupil basis). The data here is displayed on a per capita basis to remain consistent with other maps in this publication.

Education Aid per capita, 2012-2013 by Economic Development Region



The Past Five Years of Education Aid

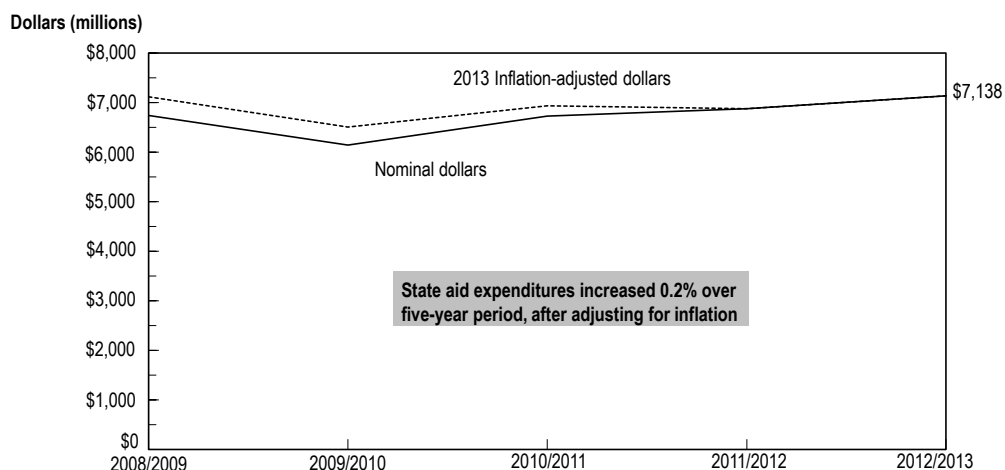
The table shows the distribution of education aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of education aid for the same time period in nominal and constant (inflation-adjusted) dollars.

Education Aid: 2008/2009 School Year to 2012/2013 School Year

Nominal dollars, in thousands

	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	5-Yr. Chg. Aid
State	\$6,741,000	\$6,145,177	\$6,728,024	\$6,877,990	\$7,138,176	6%
<u>Northern Regions</u>						
Northwest (1)	124,937	111,814	120,871	120,626	124,793	0
Headwaters (2)	121,417	111,196	121,080	123,435	128,524	6
Arrowhead (3)	364,734	328,502	360,156	363,533	373,037	2
West Central (4)	259,577	235,590	257,768	264,229	274,462	6
Five (5)	209,864	188,824	207,312	208,172	213,595	2
East Central (7E)	198,318	176,971	193,245	195,664	199,963	1
<u>Southern Regions</u>						
Six East (6E)	148,861	135,836	145,180	145,610	153,139	3
Upper MN Valley (6W)	63,471	56,717	60,329	60,147	61,639	-3
Central MN (7W)	499,608	460,902	510,613	526,413	547,322	10
Southwest (8)	160,731	146,373	157,480	160,103	166,663	4
Nine (9)	253,383	229,082	248,843	252,988	261,899	3
Southeastern MN (10)	589,531	536,471	588,819	601,292	627,162	6
Total Nonmetro	\$2,994,430	\$2,718,278	\$2,971,694	\$3,022,211	\$3,132,198	5%
<u>Metro Region</u>						
Hennepin County	1,429,970	1,309,909	1,429,907	1,470,716	1,524,462	7
Ramsey County	721,013	659,088	730,511	746,641	776,307	8
Remaining Metro	1,595,586	1,457,902	1,595,912	1,638,422	1,705,210	7
Total Metro	\$3,746,570	\$3,426,899	\$3,756,329	\$3,855,778	\$4,005,978	7%

Statewide Education Aid



Human Services Aid

Program Description

Human services aid is the total amount of state aid for human services programs, including all income maintenance and social service programs. Although the federal government and the counties contribute money to programs in varying degrees, the amounts in this report reflect only the **state's share** of the human services costs.

Aid Amount and Reporting

2013 Human Services Aid: \$5.2 billion

The state's share of the human services expenditures for calendar year 2013 is \$5,154,118,259. The table shows the dollar amount and share of total human services and for each of the major income maintenance and social service programs.

Type of Program	Amount	Percent
Medical Assistance (MA)	\$3,415,066,617	66.3%
Minnesota Family Investment Program (MFIP)	71,942,691	1.4
General Assistance (GA)	51,738,093	1.0
MinnesotaCare (MNCare) ²	27,022,092	0.5
Social Services (including CSSA)	1,414,982,336	27.5
Miscellaneous:		
Minnesota Supplemental Assistance	36,356,373	0.7
Group Residential Housing	134,137,603	2.6
Supplemental Nutrition Assistance Program (SNAP)	1,429,928	0.0
Title IV Child Support	1,442,526	0.0
Total	\$5,154,118,259	100.0%

State MFIP spending shown in this report is before offsetting any current year child support collections applied against current and prior years' MFIP payments. In calendar year 2013, MFIP spending in Minnesota totaled \$377.8 million (\$278.8 million federal, \$71.9 million state, \$27.0 million county), and offsetting child support collections totaled \$41.5 million, one-half offset federal costs and one-half offset state costs.

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

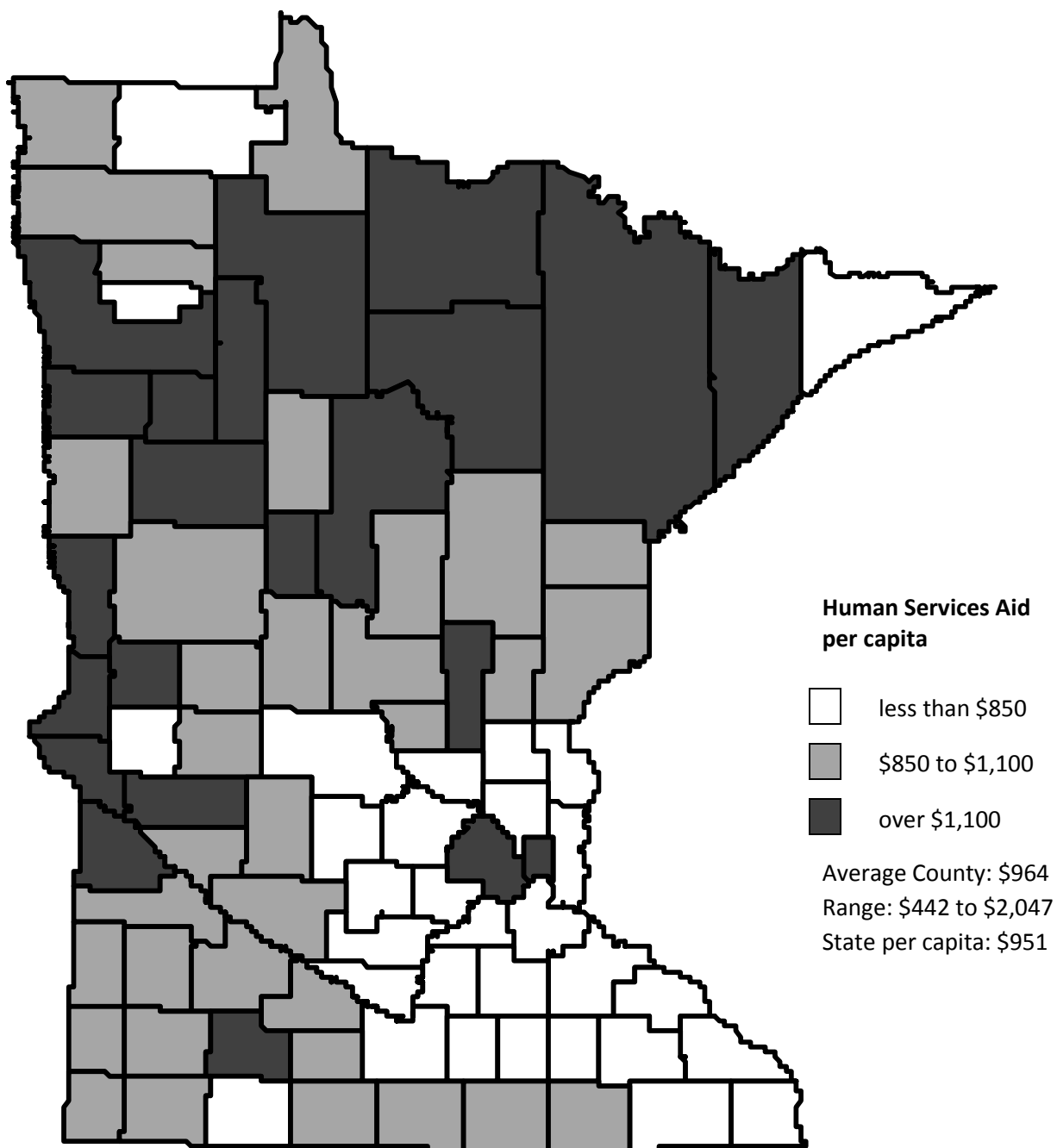
- Southwest Health and Human Services (SWHHS)—Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock

² A small share of MinnesotaCare subsidies are not identified by county (\$213,572 in 2013). This amount is included in the state total.

- Human Service Board—Faribault and Martin

In these two groups, human services aid is administered through a “home” county: Lyon in SWHHS and Faribault in the Human Service Board. The total human service amount for SWHHS is \$70.0 million and for the Human Service Board, \$36.9 million. An amount for these eight counties was estimated using population, and this amount appears in the county tables. Human services aid data was obtained from the Department of Human Services, Financial Management Division.

Human Services Aid per capita, 2013 by County



Human Services Aid per capita

- less than \$850
- \$850 to \$1,100
- over \$1,100

Average EDR: \$986
Range: \$659 to \$1,390
State per capita: \$951

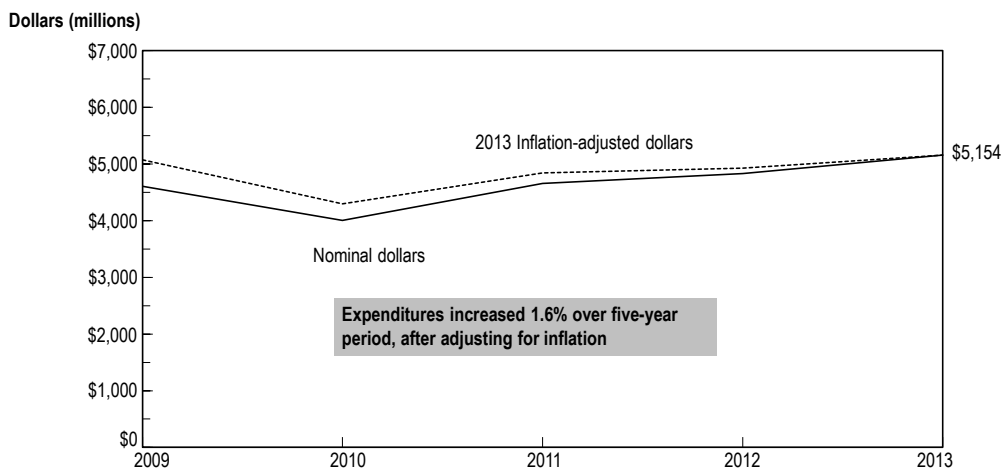
The Past Five Years of Human Services Aid

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

Human Services Aid: Calendar Years 2009 to 2013³
Nominal dollars, in thousands

	2009	2010	2011	2012	2013	5-Yr. Chg. Aid
State	\$4,605,329	\$4,006,620	\$4,656,110	\$4,829,686	\$5,154,118	12%
<u>Northern Regions</u>						
Northwest (1)	89,940	78,447	87,596	87,176	90,533	1
Headwaters (2)	114,067	96,543	109,137	110,778	117,480	3
Arrowhead (3)	367,556	314,037	359,293	366,552	383,098	4
West Central (4)	205,754	180,204	204,794	210,812	223,136	8
Five (5)	161,944	142,045	164,192	164,806	172,958	7
East Central (7E)	131,730	117,851	132,216	131,673	141,426	7
<u>Southern Regions</u>						
Six East (6E)	97,071	85,509	97,663	98,935	103,779	7
Upper MN Valley	48,860	42,155	48,403	48,683	50,819	4
Central MN (7W)	233,839	212,091	248,786	250,358	270,111	16
Southwest (8)	107,795	94,302	106,510	107,946	113,421	5
Nine (9)	178,495	157,003	179,211	185,656	192,320	8
Southeastern MN (10)	362,932	323,552	364,451	379,026	398,445	10
Total Nonmetro	\$2,099,985	\$1,843,739	\$2,102,253	\$2,142,400	\$2,257,740	8%
<u>Metro Region</u>						
Hennepin County	1,240,471	1,046,184	1,229,292	1,309,472	1,408,063	14
Ramsey County	613,194	531,608	639,829	671,676	721,604	18
Remaining Metro	651,594	584,817	684,578	706,138	766,712	18
Total Metro	\$2,505,259	\$2,162,610	\$2,553,698	\$2,687,286	\$2,896,378	16%

Statewide Human Services Aid



House Research Graphics

³ A small amount of MinnesotaCare subsidies are included in the state totals for 2009 to 2013, but cannot to be identified by county or region; as a result the state total is slightly greater than the sum of the regions.

Highway Aid

Program Description

Highway aid is the total amount of state aid distributed to counties, cities, and towns for highway purposes. It includes four basic types of aid: (1) amounts distributed according to a combination of constitutional and statutory formulas to all counties and eligible cities; (2) amounts distributed to counties, cities, and towns from state bond proceeds; (3) amounts distributed to towns for town roads and bridges; and (4) amounts distributed to some counties from sales taxes on motor vehicle leases. The sources of these funds are the Highway User Tax Distribution Fund (from a portion of the motor fuels tax, motor vehicle registration tax, and motor vehicle sales tax revenues), the sales tax on motor vehicle leases, and proceeds from state bonds.

The Minnesota Constitution sets the distribution formula for 95 percent of the money in the Highway User Tax Distribution fund: 29 percent is allocated to the County State-Aid Highway Fund, 9 percent to the Municipal State-Aid Street Fund for cities with populations over 5,000, and 62 percent to the state Trunk Highway Fund. Allocation of the remaining 5 percent of the fund is determined by the legislature. In 2013, following a statutory formula, a little under half of the set-aside was used for town roads and town bridges. The rest went into a flexible highway account that was used for road improvements on “turnbacks” in which trunk highways become part of local road systems.

County and municipal turnback account money (excluding the money in the town road and town bridge accounts shown in the table) is **not** included in the state totals. This money is used to repair former state highways that have been or are being “turned back” to counties and municipalities. In 2013, the state allocated approximately \$48.2 million to the county turnback account, and there was no allocation to the municipal turnback account. Disbursements from the turnback accounts of \$33.9 million to counties and \$3.5 million to municipalities were used for maintenance. The amount spent on turnbacks in each county is not readily available.

Aid Amount and Reporting

2013 Highway Aid: \$721.3 million

The total \$721.3 million in state highway aid paid in calendar year 2013 to the counties, cities (i.e., municipal), and towns is shown by category in the following table. Bridge bond funding amounts are the total expenditures made during 2013 (using the proceeds from state bonds that had been authorized in 2013 or previous years).

In fiscal year 2013, total highway spending from state and federal resources amounted to nearly \$1.9 billion for both state and local road systems. This total includes the \$721.3 million in state aid in this report except for the \$27.2 million in bond funding.

Type of Highway Aid		Amount		Total
County Aid	County State Aid County Bridge Bond Funding Motor Vehicle Lease Sales Tax Aid	\$483,075,941 26,701,118 <u>14,989,319</u>	County	\$524,766,378
Municipal Aid	Municipal State Aid Municipal Bridge Bond Funding	\$149,370,509 <u>9,523,404</u>	Municipal	\$158,893,913
Township Aid	Town Road Account Town Bridge Account ⁴ Town Bridge Bond Funding	\$27,504,264 10,099,926 <u>0</u>	Township	<u>\$37,604,190</u>
		Total Highway Aid		\$721,264,481

Highway aid data was obtained from the Department of Transportation.

Recent Law Changes

The 2008 Legislature made two basic changes (effective July 1, 2009) to the allocation of flexible highway account funds, to reallocate a portion of the funds to metropolitan area counties and modify allowable uses of the funds.

The 2008 Legislature also provided for 50 percent of motor vehicle lease sales tax revenues in excess of a base amount⁵ to be transferred to the county state aid highway fund, for allocation to metro area counties other than Hennepin and Ramsey. The first year a transfer occurred under this provision was in 2012.

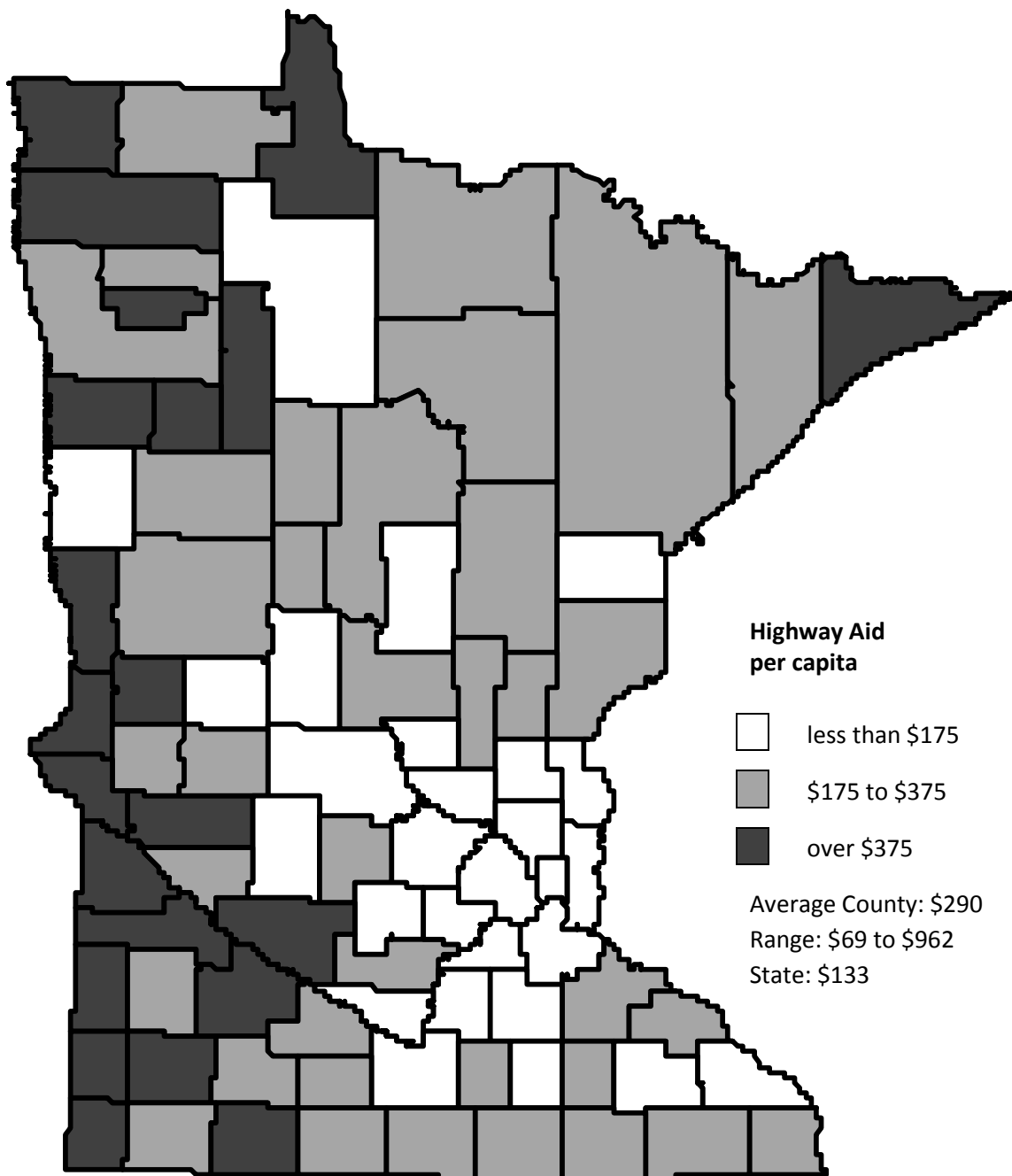
Also in 2008, the legislature modified the mechanism for distributing aid to counties by establishing a second formula to allocate a portion of County State-Aid Highway Fund revenues.

The legislature has regularly authorized bonding for local roads and bridges. Authorizations totaled \$10 million in 2009, \$66 million in 2010 (with an additional \$10 million for disaster relief), \$43 million in 2011, and \$40 million in 2012. There were no new authorizations in 2013. This report shows local road and bridge bonding amounts in the year the bond funds were expended, which may lag behind when they were authorized. (The lag is largely because bonds are sold based on the cash flow needs of funded projects rather than all at once.)

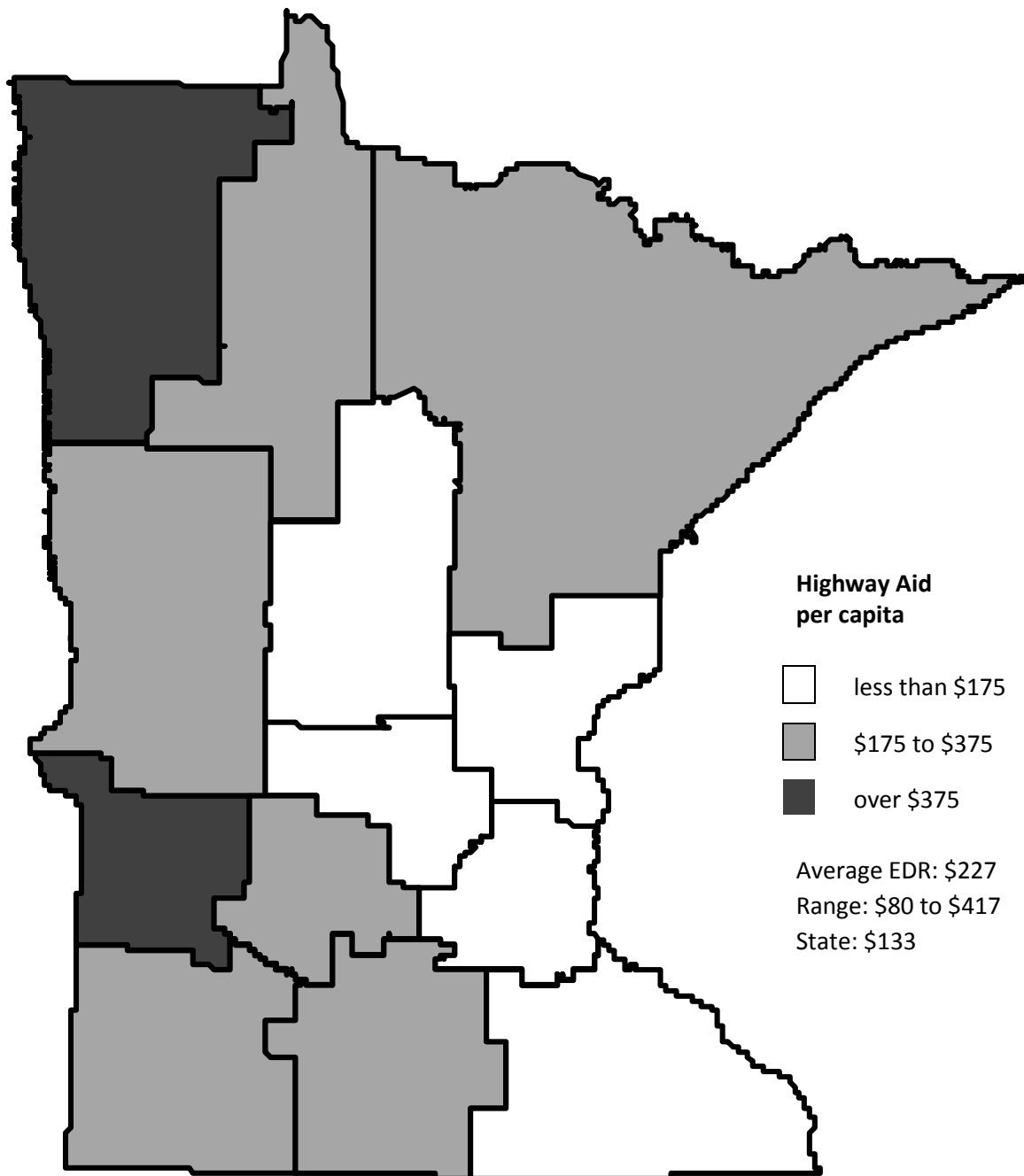
⁴ The Department of Transportation sets aside a portion of Town Bridge Account funding for flexible distribution as needed throughout the state. Amounts in this special Town Bridge Account set-aside are not always spent within the calendar year and are not included in this report.

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

Highway Aid per capita, 2013 by County



Highway Aid per capita, 2013 by Economic Development Region



The Past Five Years of Highway Aid

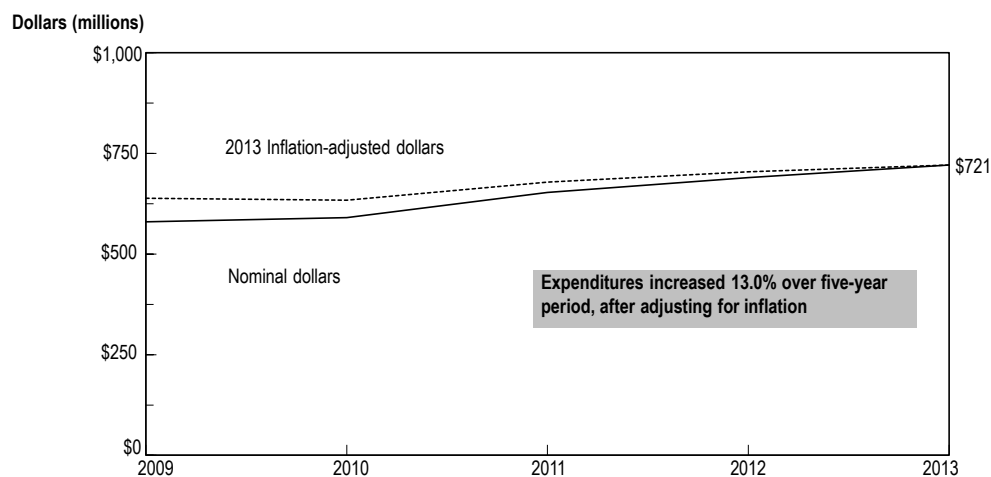
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in nominal and constant (inflation-adjusted) dollars.

Highway Aid: Calendar Years 2009 to 2013

Nominal dollars, in thousands

	2009	2010	2011	2012	2013	5-Yr. Chg. Aid
State	\$579,749	\$590,755	\$652,552	\$690,154	\$721,264	24%
<u>Northern Regions</u>						
Northwest (1)	30,317	31,059	34,023	35,922	35,824	18
Headwaters (2)	17,924	17,868	19,102	20,234	20,321	13
Arrowhead (3)	54,689	57,441	64,766	66,268	70,297	29
West Central (4)	40,357	43,415	48,113	50,568	49,968	24
Five (5)	23,030	24,254	25,802	27,011	27,669	20
East Central (7E)	21,303	23,033	24,806	26,658	28,005	31
<u>Southern Regions</u>						
Six East (6E)	18,772	20,069	20,861	22,874	23,233	24
Upper MN Valley (6W)	14,984	16,513	16,843	17,931	17,999	20
Central MN (7W)	30,919	33,777	37,764	40,579	40,866	32
Southwest (8)	33,591	35,678	36,770	39,167	41,081	22
Nine (9)	40,879	40,690	45,682	47,519	48,887	20
Southeastern MN (10)	61,858	64,946	73,465	78,202	80,014	29
Total Nonmetro	\$388,623	\$408,744	\$447,998	\$472,934	\$484,163	25%
<u>Metro Region</u>						
Hennepin County	84,800	68,877	83,803	76,520	87,726	3
Ramsey County	30,036	32,868	33,034	35,369	35,987	20
Remaining Metro	76,290	80,265	87,717	105,332	113,389	49
Total Metro	\$191,126	\$182,010	\$204,555	\$217,220	\$237,102	24%

State Highway Aid



Local Government Aid (LGA)

Local government aid (LGA) is a state program that provides property tax relief by giving general purpose financial support to cities. “Ability to pay” and “need” are the measures used in the formula. Ability to pay is the city’s adjusted net tax capacity for all cities, regardless of population.

- For cities with population of 2,500 or more, need is determined by five characteristics: population decline, age of the housing stock, if the city is in the seven-county metro area, average number of vehicular accidents over the most recent three-year period, and household size.
- For cities with population less than 2,500, need is determined by population decline, age of housing stock, percent of the property in the city classified as commercial or industrial, and a population adjustment factor.

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

Aid Amount and Reporting

2013 Local Government Aid: \$427.5 million

The 2013 certified LGA total was \$427.5 million.

LGA data was obtained from the Department of Revenue.

Recent Law Changes

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

City LGA

2009 aid changes:

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

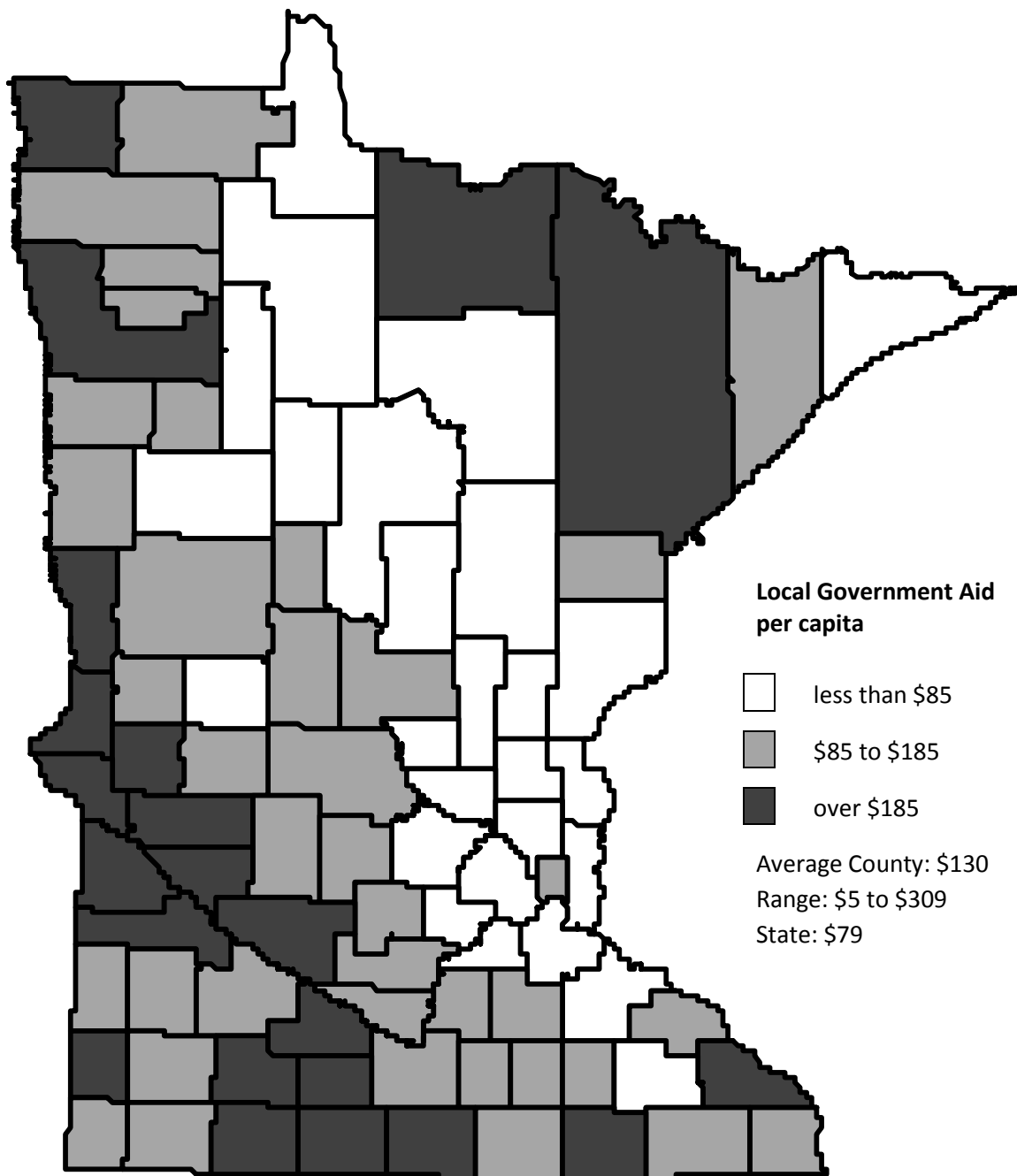
- Beginning with 2009 aids, maximum annual reductions to individual cities were lowered to limit volatility.
- Beginning with 2009 aids, the extra aid to cities with a population less than 5,000 was increased from \$6 per capita to \$8.50 per capita but was moved from the city aid base and included in the LGA formula. A new aid for cities with 5,000 or more in population was added to the formula, based on a city’s jobs per capita. A city’s small city aid or city jobs aid is reduced if its “need” is less than its “ability to pay” measure.

- Beginning with 2009 aids, taconite aid was removed from the “ability to pay” measure for all cities.
- Beginning with 2010 aids, volatility is further reduced by (1) using data available as of January 1 of the year in which the aid is certified to calculate need, and (2) using the average of two years of “unmet need” (need minus ability to raise revenue) to calculate aid each year.
- The LGA appropriation was increased to \$526 million for 2009, by an additional 2 percent in 2010, and another 4 percent in 2011. These increases were subsequently eliminated due to unallotment and legislative action in 2009 to 2011.

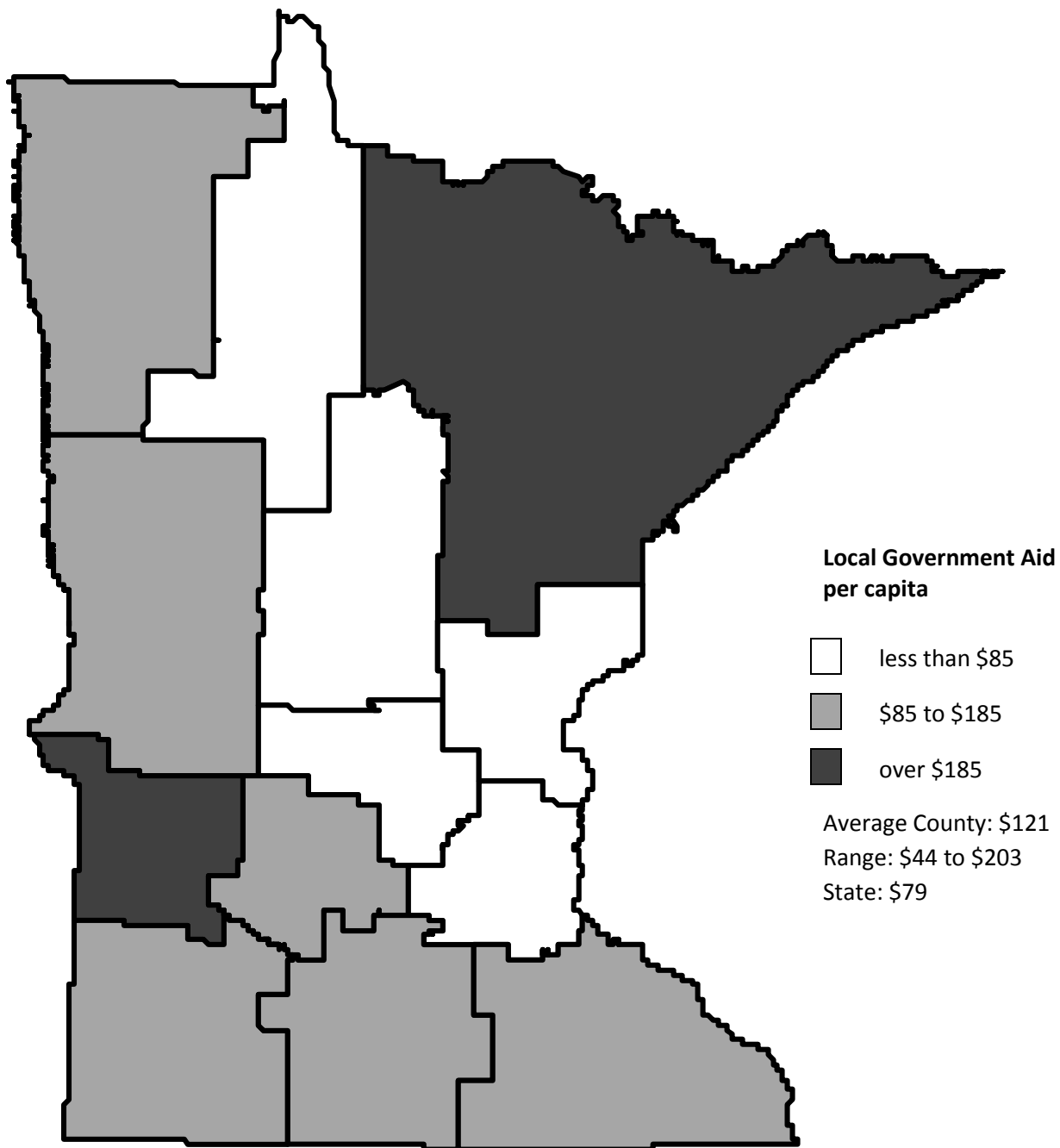
2009 to 2012 aid reductions:

- The actual LGA payment in 2009 for cities with a population of 1,000 or more was reduced by \$44.6 million from \$526.1 million to \$481.5 million through unallotment by the governor that was later ratified retroactively in the 2010 special session.
- LGA reductions in 2010 consisted of two parts—\$102 million in the governor’s unallotments, ratified retroactively in the 2010 special session, and \$7.8 million in additional reductions enacted in the regular 2010 session. The reduction in the governor’s unallotment only applied to cities with a population greater than 1,000.
- The certified 2011 LGA amounts of \$527.1 million were reduced by \$101.9 million to actual payments of \$425.2 million.
- 2012 LGA payments to each city were reduced to the lesser of:
 - aid paid in 2010, or
 - aid certified in 2011.

Local Government Aid per capita, 2013 by County



Local Government Aid per capita, 2013 by Economic Development Region



The Past Five Years of Local Government Aid

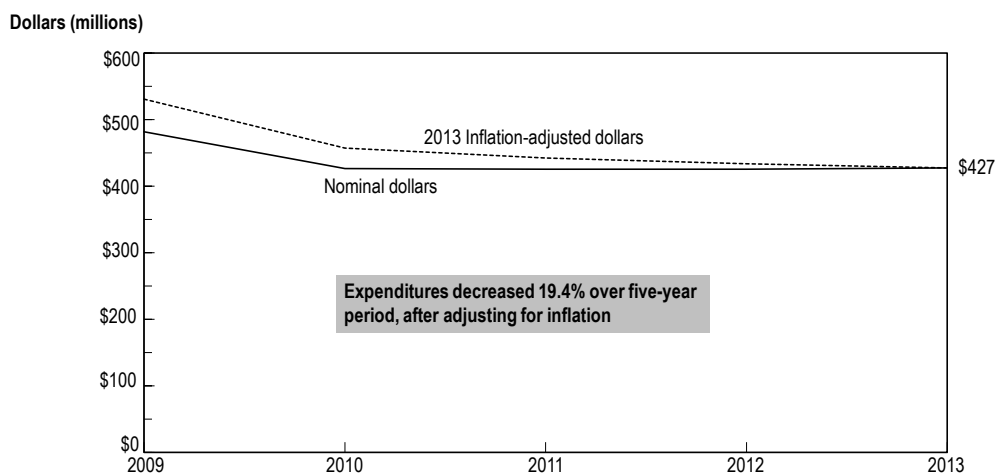
The table below shows the distribution of LGA in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of LGA for that same time period in nominal and constant (inflation-adjusted) dollars.

Local Government Aid: Calendar Years 2009 to 2013

Nominal dollars, in thousands

	2009	2010	2011	2012	2013	5-Yr. Chg. Aid
State	\$481,522	\$426,438	\$425,345	\$425,238	\$427,495	-11%
<u>Northern Regions</u>						
Northwest (1)	15,976	15,276	15,189	15,189	15,190	-5
Headwaters (2)	5,420	5,155	5,145	5,145	5,161	-5
Arrowhead (3)	68,825	64,775	64,650	64,650	64,781	-6
West Central (4)	27,565	25,641	25,531	25,531	25,606	-7
Five (5)	13,731	12,998	12,927	12,927	13,016	-5
East Central (7E)	7,791	6,774	6,762	6,762	7,189	-8
<u>Southern Regions</u>						
Six East (6E)	16,367	15,280	15,207	15,207	15,244	-7
Upper MN Valley (6W)	9,431	8,917	8,863	8,863	8,949	-5
Central MN (7W)	24,726	20,819	20,791	20,791	21,368	-14
Southwest (8)	22,534	21,503	21,341	21,341	21,341	-5
Nine (9)	41,981	39,477	39,375	39,375	39,426	-6
Southeastern MN (10)	64,114	56,593	56,586	56,479	56,640	-12
Total Nonmetro	\$318,460	\$293,207	\$292,368	\$292,261	\$293,912	-8%
<u>Metro Region</u>						
Hennepin County	88,082	69,635	69,635	69,635	69,635	-21
Ramsey County	63,183	54,996	54,971	54,971	54,971	-13
Remaining Metro	11,797	8,600	8,371	8,371	8,977	-24
Total Metro	\$163,062	\$133,231	\$132,977	\$132,977	\$133,583	-18%

Statewide Local Government Aid



Disparity Reduction Aid (DRA)

Program Description and Aid Amount and Reporting

2013 Disparity Reduction Aid: \$18.3 million

Disparity reduction aid is a state aid program that distributed \$18,304,151 to counties, towns, and school districts in 2013. The aid is directed to taxing jurisdictions in areas that had inordinately high tax rates in the base year of 1988. The basis for computing the aid amount is the relationship of the area's 1988 tax rate to a benchmark tax rate of 100 percent of tax capacity.

Disparity Reduction Aid: 2013

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$551	3.0%
	Headwaters (2)	253	1.4
	Arrowhead (3)	10,783	58.9
	West Central (4)	321	1.8
	Five (5)	362	2.0
	East Central (7E)	145	0.8
Southern Regions	Six East (6E)	368	2.0
	Upper MN Valley (6W)	569	3.1
	Central MN (7W)	158	0.9
	Southwest (8)	832	4.5
	Nine (9)	843	4.6
	Southeastern MN (10)	1,754	9.6
Total Nonmetro		\$16,938	92.5%
Metro Region	Hennepin County	740	4.0
	Ramsey County	593	3.2
	Remaining Metro	32	0.2
Total Metro		\$1,366	7.5%
State Total		\$18,304	100.0%

County Program Aid

Program Description

One-half of the funding for county program aid is distributed based on each county's relative shares of (1) persons receiving food stamps, (2) age-adjusted population (population weighted more heavily for the number of persons over age 65), and (3) the reported number of Part I (serious) crimes. The other half is distributed based on a formula that takes into account each county's population and its property wealth. This distribution encompasses some of the distribution factors from the four programs that county program aid replaced in 2004: homestead and agricultural credit aid (HACA), county criminal justice aid, family preservation aid, and attached machinery aid.

Aid Amount and Reporting

2013 County Program Aid: \$165.6 million

The total amount of county program aid certified for taxes payable in 2013 was \$165.6 million. This total is after subtraction of \$500,000 to pay for court-ordered counsel and \$214,000 to pay for preparation of local impact notes.

The county program aid data was obtained from the Department of Revenue.

Recent Law Changes

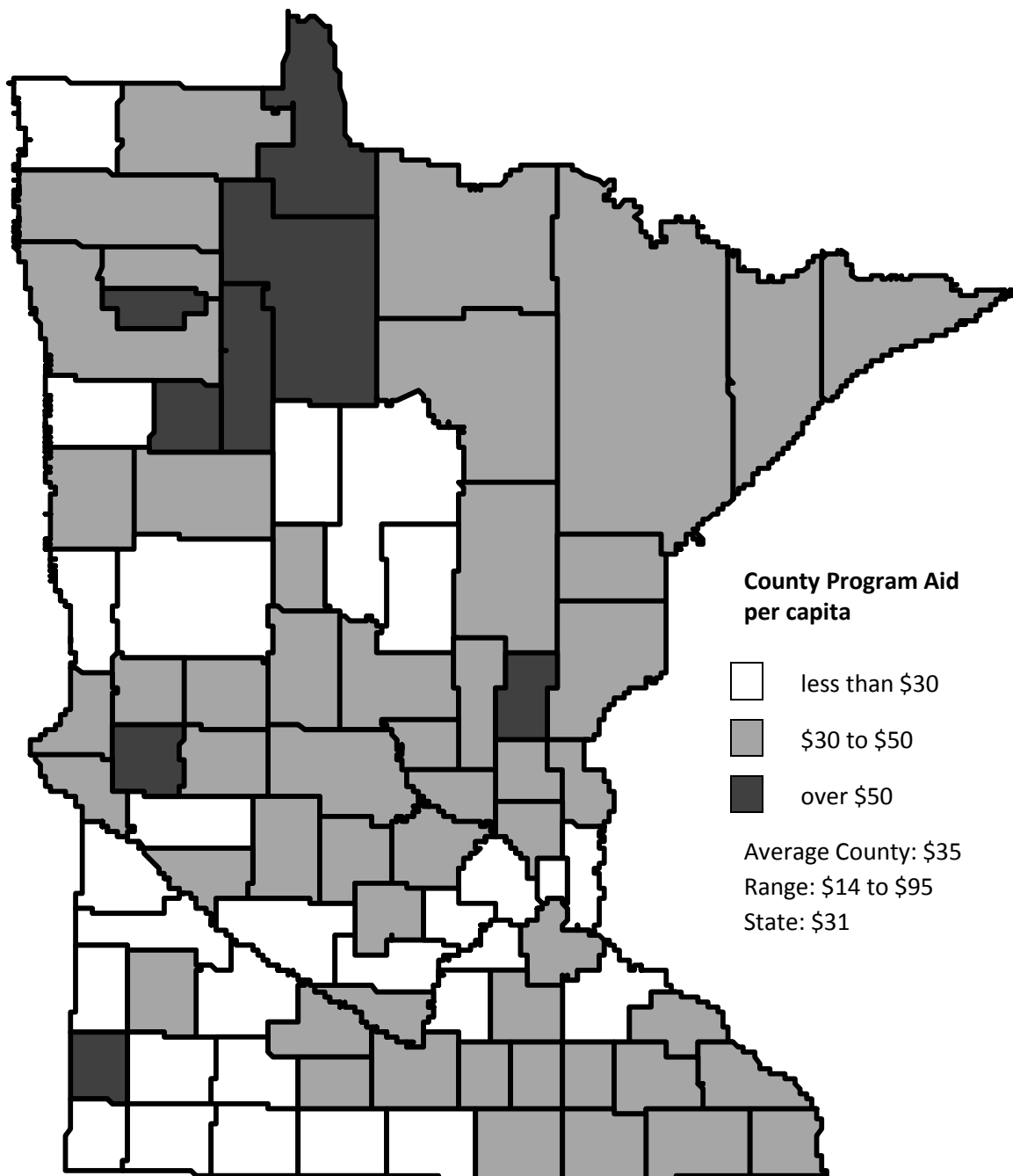
In the 2003 legislative session, county general-purpose aids were restructured into a single program called county program aid. County program aid replaced four individual aid programs:

- Homestead and agricultural credit aid (HACA)
- County criminal justice aid (CCJA)
- Family preservation aid (FPA)
- Attached machinery aid (AMA)

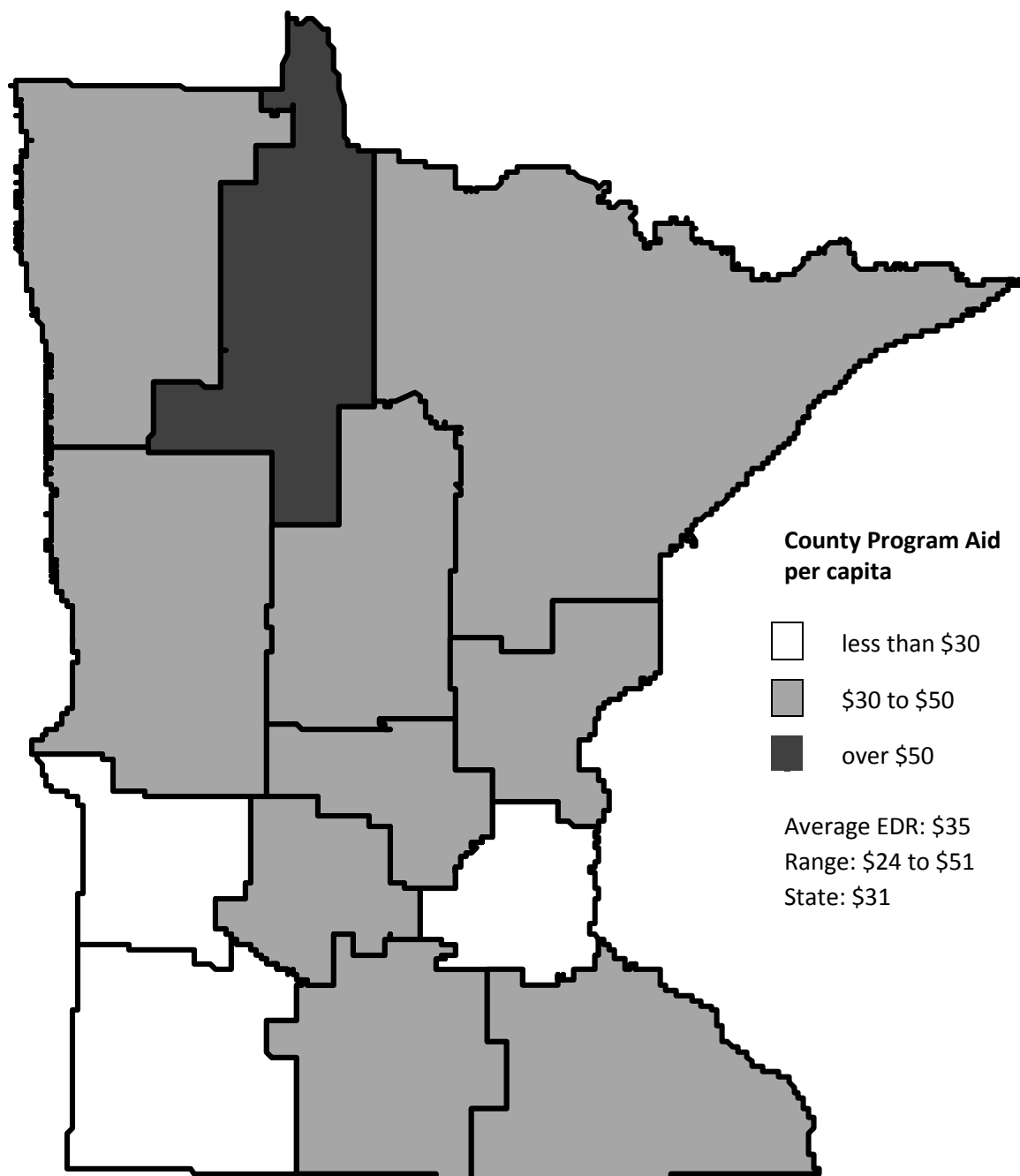
For 2009 and 2010, the initial allocation was increased to \$227 million (2009) and \$232 million (2010), except that in both years the actual payments were reduced by unallotment, eventually ratified by legislative enactment.

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

County Program Aid per capita, 2013 by County



County Program Aid per capita, 2013 by Economic Development Region



The Past Five Years of County Program Aid

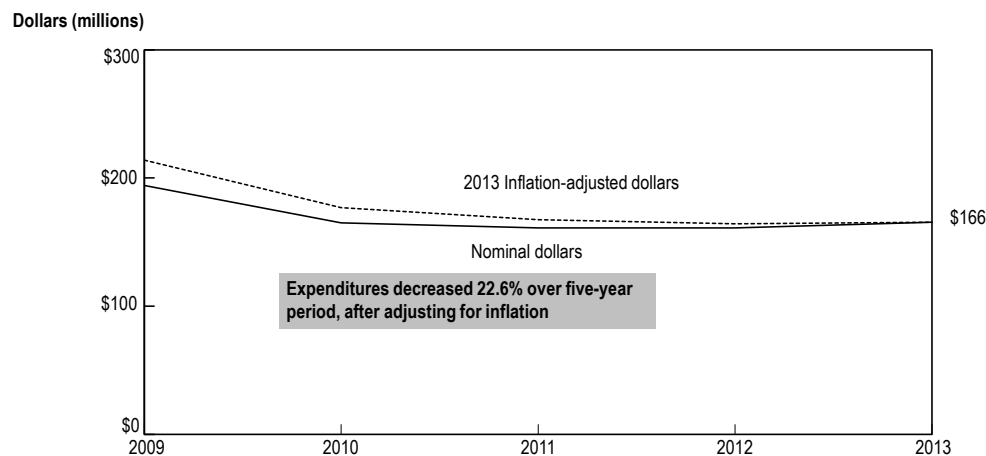
The table below shows the distribution of county program aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of county program aid for that same period in nominal and constant (inflation-adjusted) dollars.

County Program Aid: Payable Years 2009 to 2013

Nominal dollars, in thousands

	2009	2010	2011	2012	2013	5-Yr. Chg. Aid
State	\$194,283	\$164,935	\$161,106	\$161,106	\$165,570	-15%
<u>Northern Regions</u>						
Northwest (1)	6,567	5,523	4,660	4,660	3,235	-51
Headwaters (2)	5,875	5,597	5,133	5,133	4,319	-26
Arrowhead (3)	15,976	13,846	13,825	13,825	13,468	-16
West Central (4)	9,757	7,697	7,481	7,481	7,546	-23
Five (5)	5,291	4,287	4,287	4,287	5,258	-1
East Central (7E)	6,800	6,300	6,300	6,300	6,867	1
<u>Southern Regions</u>						
Six East (6E)	5,204	4,076	4,076	4,076	3,917	-25
Upper MN Valley (6W)	3,199	2,312	1,532	1,532	1,292	-60
Central MN (7W)	15,482	14,135	14,135	14,135	14,619	-6
Southwest (8)	7,302	4,587	3,635	3,635	2,793	-62
Nine (9)	10,785	9,115	8,780	8,780	7,348	-32
Southeastern MN (10)	22,768	20,451	20,252	20,252	17,944	-21
Total Nonmetro	\$115,007	\$97,927	\$94,097	\$94,097	\$88,605	-23%
<u>Metro Region</u>						
Hennepin County	25,247	18,333	18,333	18,333	25,485	1
Ramsey County	15,058	12,440	12,440	12,440	12,937	-14
Remaining Metro	38,970	36,235	36,235	36,235	38,543	-1
Total Metro	\$79,276	\$67,009	\$67,009	\$67,009	\$76,965	-3%

County Program Aid



Community Corrections Funding

Program Description

Although counties assume much of the cost of their community correctional services, the state provides direct funding and in-kind services. Counties choose to receive funding and/or services from one of three basic funding systems: the community corrections act (CCA), county probation officer (CPO), and the Department of Corrections (DOC). For 2013, the counties were funded as follows:

- Thirty-two counties are CCA counties. This group contains about 70 percent of the state's population, including most of the Twin Cities metropolitan area.
- Fifty-five counties are non-CCA counties. Although the DOC provides adult felony supervision to all 55 of these counties, there are two delivery systems that are generally referenced as follows:
 - Twenty-seven counties (called "CPO" counties) provide their own juvenile and adult misdemeanor supervision
 - Twenty-eight counties (called "DOC" counties) have their juvenile and adult misdemeanor supervision provided by the DOC

To keep the counties on a comparable basis, the dollar amount of in-kind services provided by the DOC is included in this report, even though these counties do not receive an "aid payment" per se from the state.

Aid Amount and Reporting

2013 Community Corrections Funding: \$84.5 million

In 2013, the state funding was \$84,518,303.⁶ The table below lists the calendar year 2013 statewide total amounts for the various community corrections funding programs.

Program	Amount	Percent
CCA aid	\$37,030,000	43.8%
CPO reimbursement aid	5,049,000	6.0
DOC field services	16,919,641	20.0
Adult felony caseload reduction	956,000	1.1
Caseload/workload reduction	14,319,998	16.9
Intensive supervision	6,438,732	7.6
Enhanced supervision of adult sex offenders	3,804,932	4.5
Total Aid and In-kind Services	\$84,518,303	100.0%

⁶ An additional \$10.4 million, not included in this report, was distributed for miscellaneous categorical services.

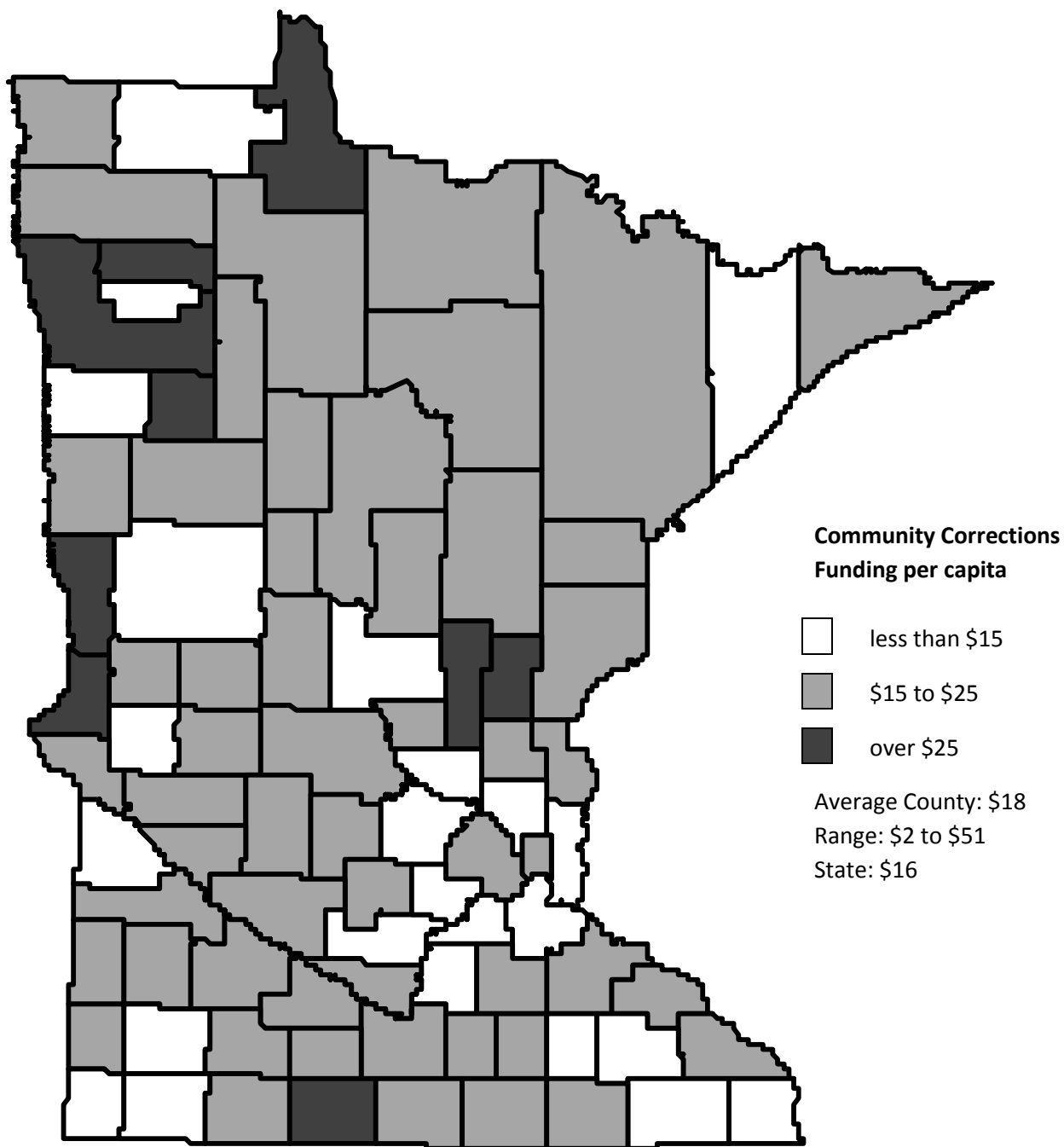
The DOC distributes some adult felony reduction aid, caseload/workload reduction aid, and intensive supervision aid to regional groups of counties. These counties and the DOC regions they belong to are listed in the table below.

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

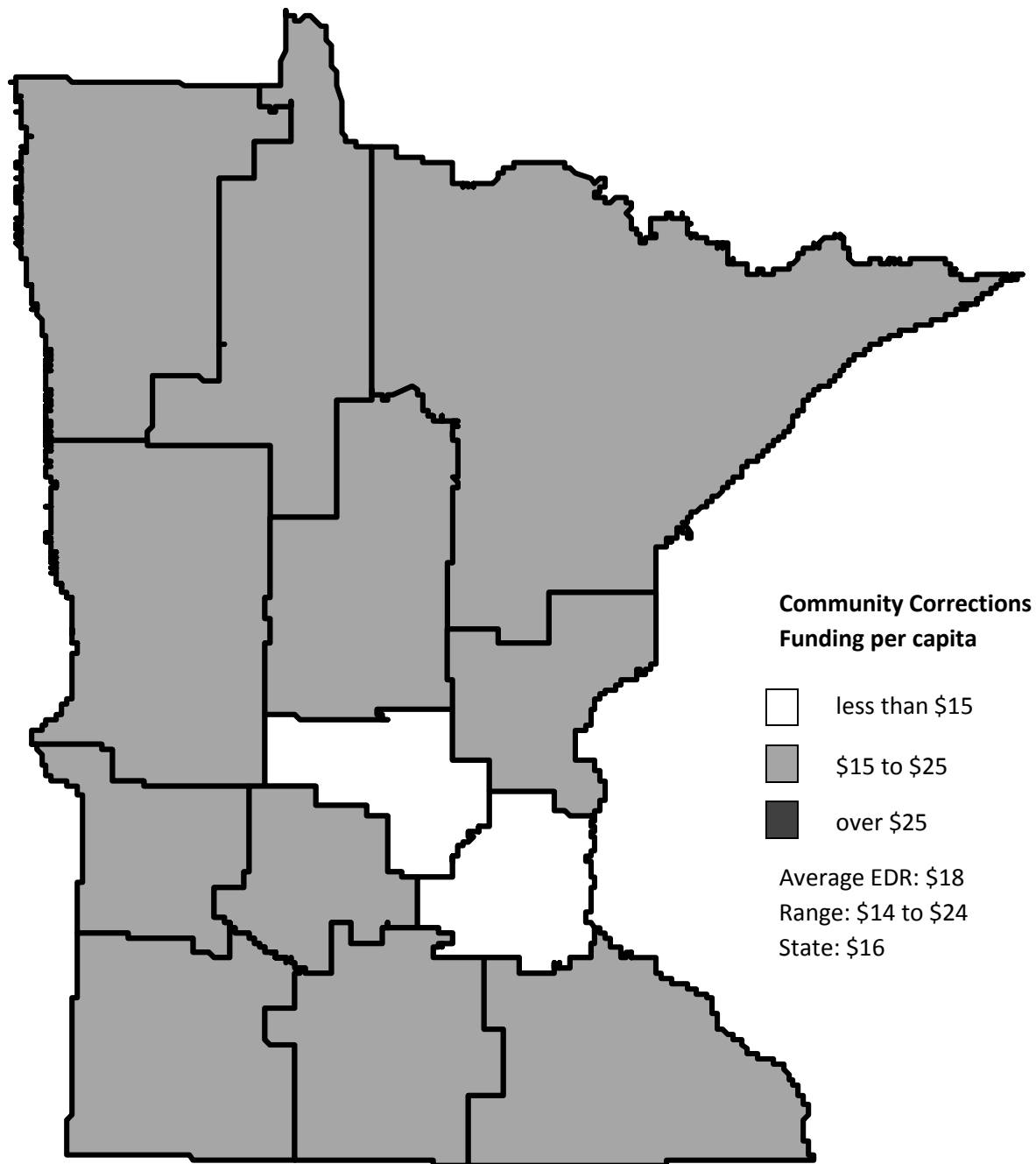
CCA amounts are apportioned to the individual counties within each region based on a five-year average distribution within the groups of counties of Part I crimes, as reported by the Department of Public Safety.

The community corrections funding data was obtained from the DOC.

Community Corrections Funding per capita, 2013 by County



Community Corrections Funding per capita, 2013 by Economic Development Region



The Past Five Years of Community Corrections Funding

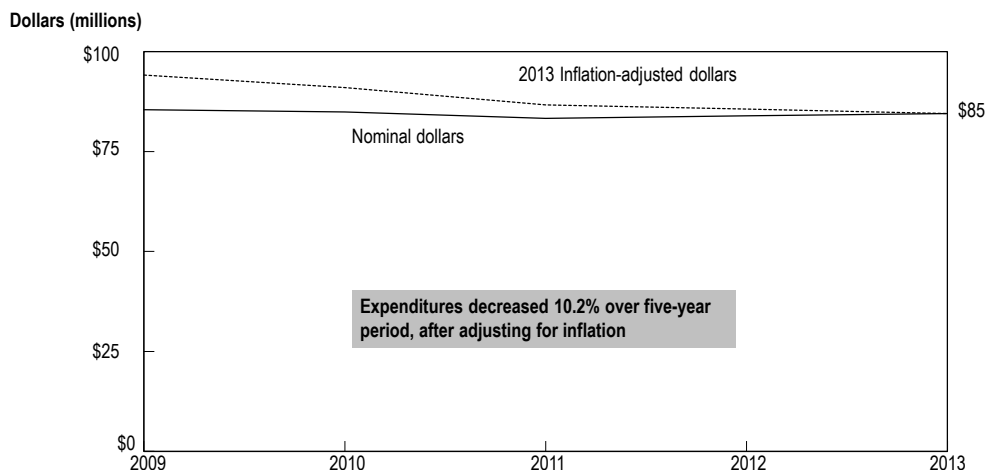
The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in nominal and constant (inflation-adjusted) dollars.

Community Corrections Funding: Calendar Years 2009 to 2013

Nominal dollars, in thousands

	2009	2010	2011	2012	2013	5-Yr. Chg. Aid
State	\$85,433	\$84,849	\$83,296	\$83,945	\$84,518	-1%
<u>Northern Regions</u>						
Northwest (1)	1,782	1,801	1,764	1,822	1,839	3
Headwaters (2)	1,543	1,595	1,593	1,993	2,064	34
Arrowhead (3)	7,241	7,125	7,011	7,020	7,056	-3
West Central (4)	3,640	3,773	3,745	3,880	3,931	8
Five (5)	2,954	2,907	2,814	2,768	2,788	-6
East Central (7E)	3,281	3,337	3,310	3,522	3,614	10
<u>Southern Regions</u>						
Six East (6E)	2,002	2,042	2,016	2,042	2,126	6
Upper MN Valley (6W)	810	801	779	772	769	-5
Central MN (7W)	5,533	5,510	5,444	5,520	5,612	1
Southwest (8)	2,210	2,231	2,210	2,158	2,222	1
Nine (9)	4,112	4,080	4,059	4,165	4,199	2
Southeastern MN (10)	7,615	7,447	7,331	7,428	7,411	-3
Total Nonmetro	\$42,722	\$42,648	\$42,076	\$43,090	\$43,630	2%
<u>Metro Region</u>						
Hennepin County	18,258	18,082	17,594	17,388	17,388	-5
Ramsey County	10,059	9,919	9,804	9,827	9,827	-2
Remaining Metro	14,394	14,200	13,823	13,640	13,673	-5
Total Metro	\$42,711	\$42,201	\$41,220	\$40,855	\$40,888	-4%

Community Corrections Funding



Property Tax Refund - Homeowners

Program Description

The property tax refund for homeowners, also called the “circuit breaker,” is a program in which the state partially reimburses homeowners for part of their property taxes if the taxes exceed a percentage of household income. Generally, the higher the property tax and the lower the income, the higher the refund. The legislature establishes the income and property tax thresholds, reimbursement rates, and maximum refund amounts for the program. Each qualifying homeowner must apply directly to the state for a refund.

Aid Amount and Reporting

2012 Filed 2013 Property Tax Refund: \$270.4 million

Total property tax refunds for 2012 returns filed in 2013 for homeowners is \$270,419,208. These returns are based on 2012 income and property taxes payable in 2013.

Homeowners ⁷	Number of Returns	Total Amount	Average Refund
Senior/Disabled	145,673	\$118,142,221	\$811
Under 65 Years	<u>193,524</u>	<u>152,276,987</u>	<u>787</u>
Total	339,197	\$270,419,208	\$797

Recent Law Changes

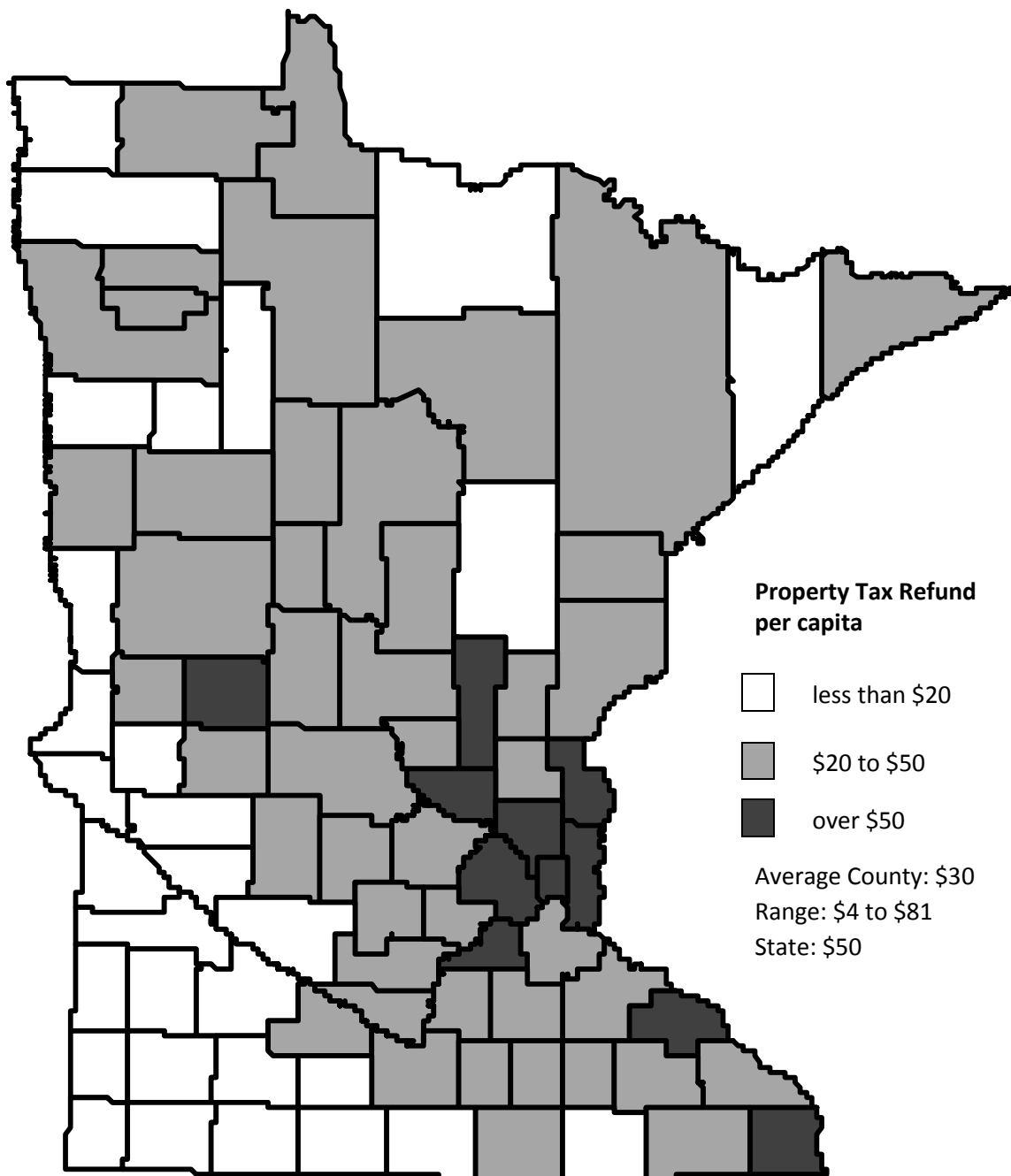
The 2011 Legislature expanded the homeowner program by increasing the maximum refund to \$2,460 for homeowners with household incomes less than \$37,280 and decreasing the copayment percentage for all claimants with incomes from \$10,880 to \$93,240.

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

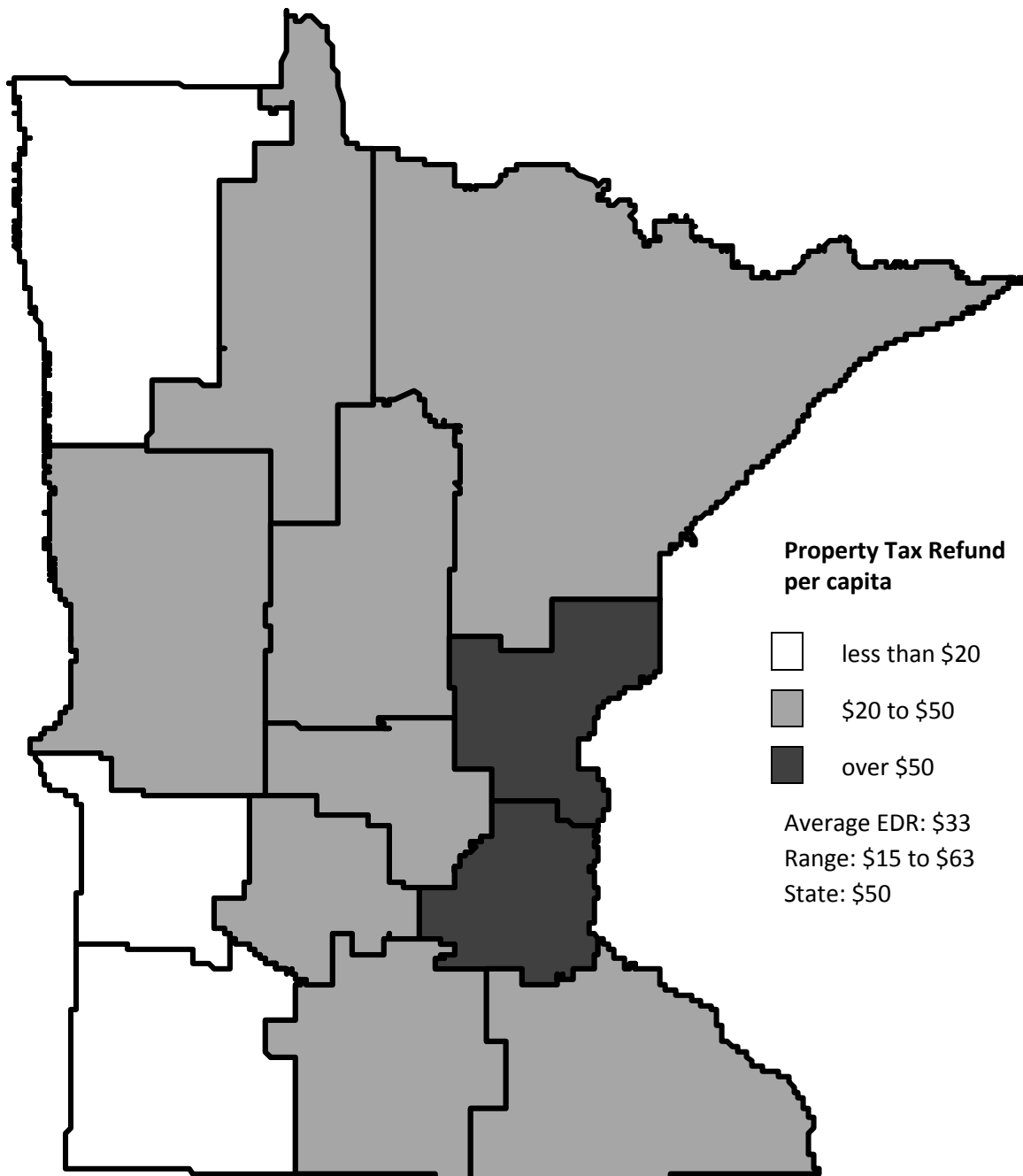
Property tax refund data are from the Department of Revenue. The department is unable to identify the county from which a claim is filed for about 1 percent of 2012 claims. This report apportions these claims to counties based on each county's share of total claims.

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

Property Tax Refund for Homeowners per capita, 2012 (filed 2013) by County



Property Tax Refund for Homeowners per capita, 2012 (filed 2013) by Economic Development Region



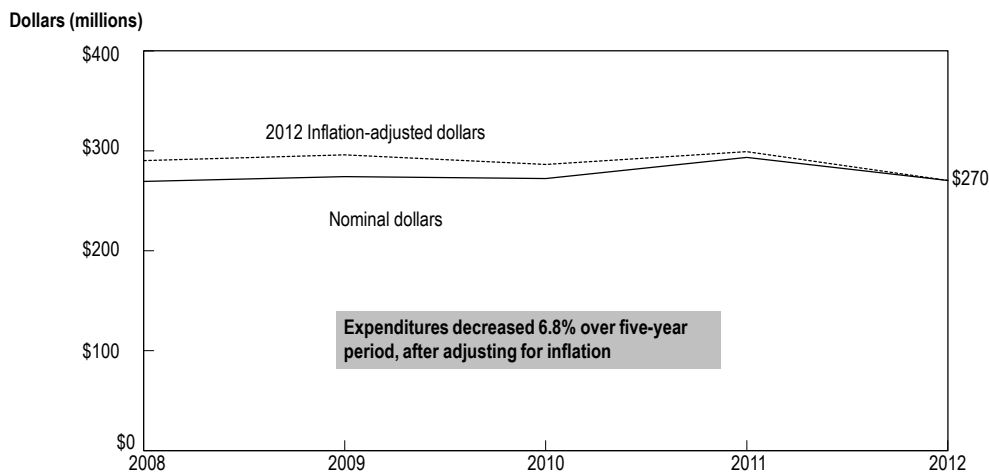
The Past Five Years of Property Tax Refund for Homeowners

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

Property Tax Refund for Homeowners: 2008 (filed 2009) to 2012 (filed 2013)

Nominal dollars, in thousands						
	2008	2009	2010	2011	2012	5-Yr. Chg. Aid
State	\$269,315	\$273,991	\$272,309	\$293,484	\$270,419	0%
<u>Northern Regions</u>						
Northwest (1)	1,697	1,555	1,498	1,634	1,553	-8
Headwaters (2)	1,925	1,842	1,792	1,926	1,862	-3
Arrowhead (3)	8,264	8,738	8,487	10,204	10,119	22
West Central (4)	5,654	5,545	5,883	6,842	6,675	18
Five (5)	5,847	5,696	5,330	5,784	5,560	-5
East Central (7E)	9,238	8,980	8,515	9,400	8,757	-5
<u>Southern Regions</u>						
Six East (6E)	4,851	5,116	4,706	5,009	4,326	-11
Upper MN Valley (6W)	745	741	695	745	639	-14
Central MN (7W)	18,944	18,913	18,757	20,748	18,614	-2
Southwest (8)	2,278	2,075	2,061	2,042	1,810	-21
Nine (9)	6,501	6,497	6,177	6,693	6,137	-6
Southeastern MN (10)	16,614	16,955	16,657	18,962	17,425	5
Total Nonmetro	\$82,559	\$82,653	\$80,557	\$89,989	\$83,479	1%
<u>Metro Region</u>						
Hennepin County	90,539	93,902	94,936	99,522	90,473	0
Ramsey County	29,915	28,674	31,259	34,666	32,313	8
Remaining Metro	66,303	68,763	65,556	69,307	64,154	-3
Total Metro	\$186,756	\$191,339	\$191,751	\$203,495	\$186,941	0%

Statewide Property Tax Refund for Homeowners



Property Tax Refund - Renters

Program Description

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

Aid Amount and Reporting

2012 Filed 2013 Property Tax Refund for Renters: \$180.5 million

The total property tax refunds for 2012 returns filed in 2013 for renters is \$180,483,830. These returns are based on 2012 income and rent paid in 2012.

Renters	Number of Returns	Total Amount	Average Refund
Senior/Disabled	88,065	\$56,138,229	\$637
Under 65 Years	<u>215,951</u>	<u>124,345,601</u>	<u>576</u>
Total	304,016	\$180,483,830	\$594

Recent Law Changes

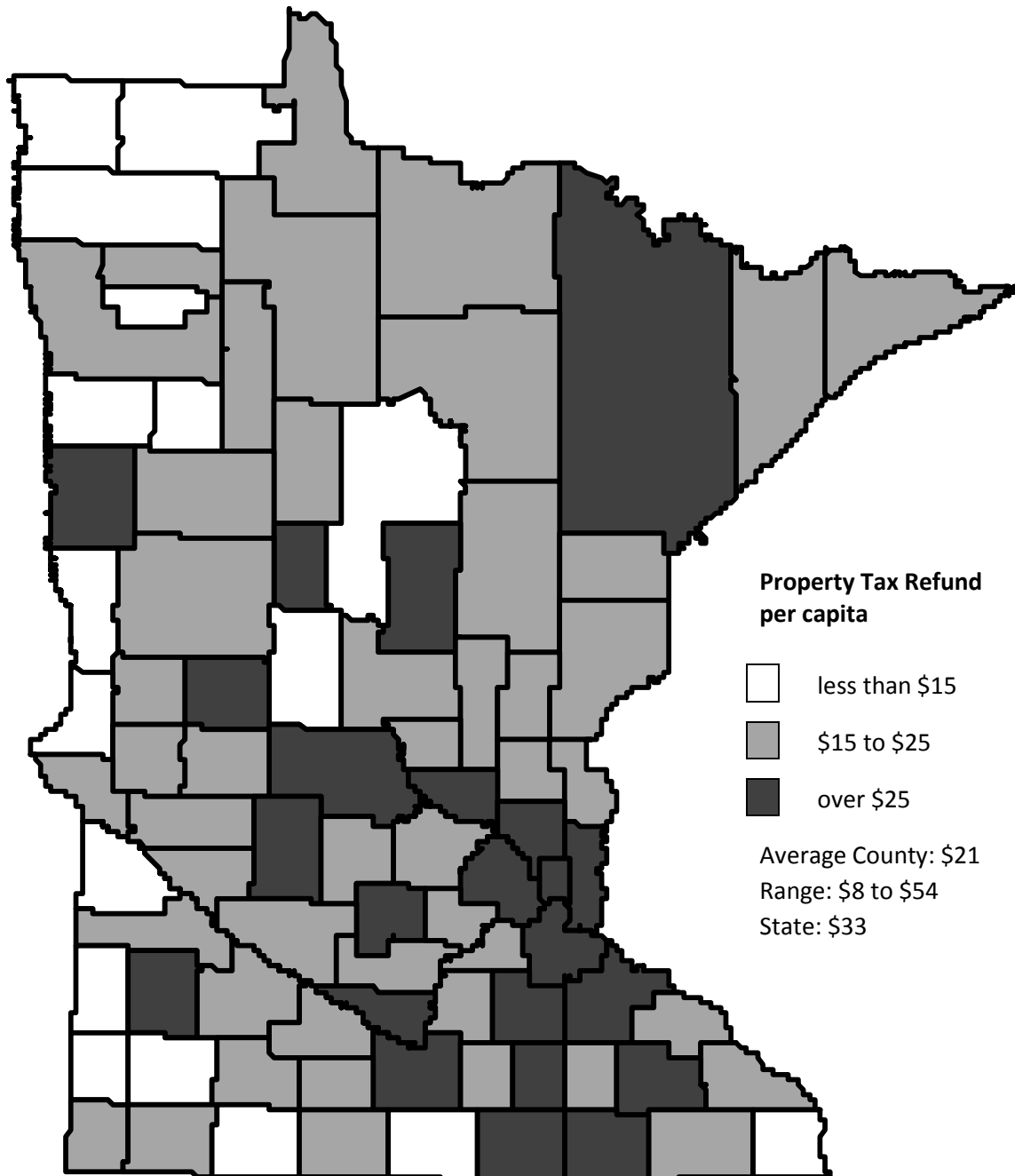
The 2010 Legislature reduced the percent of rent considered to represent property taxes from 19 percent to 15 percent, for refunds based on rent paid in 2009 only. This put into law the change made in Governor Pawlenty’s 2009 unallotment, which reduced the percentage from 19 to 15 for refunds based on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

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

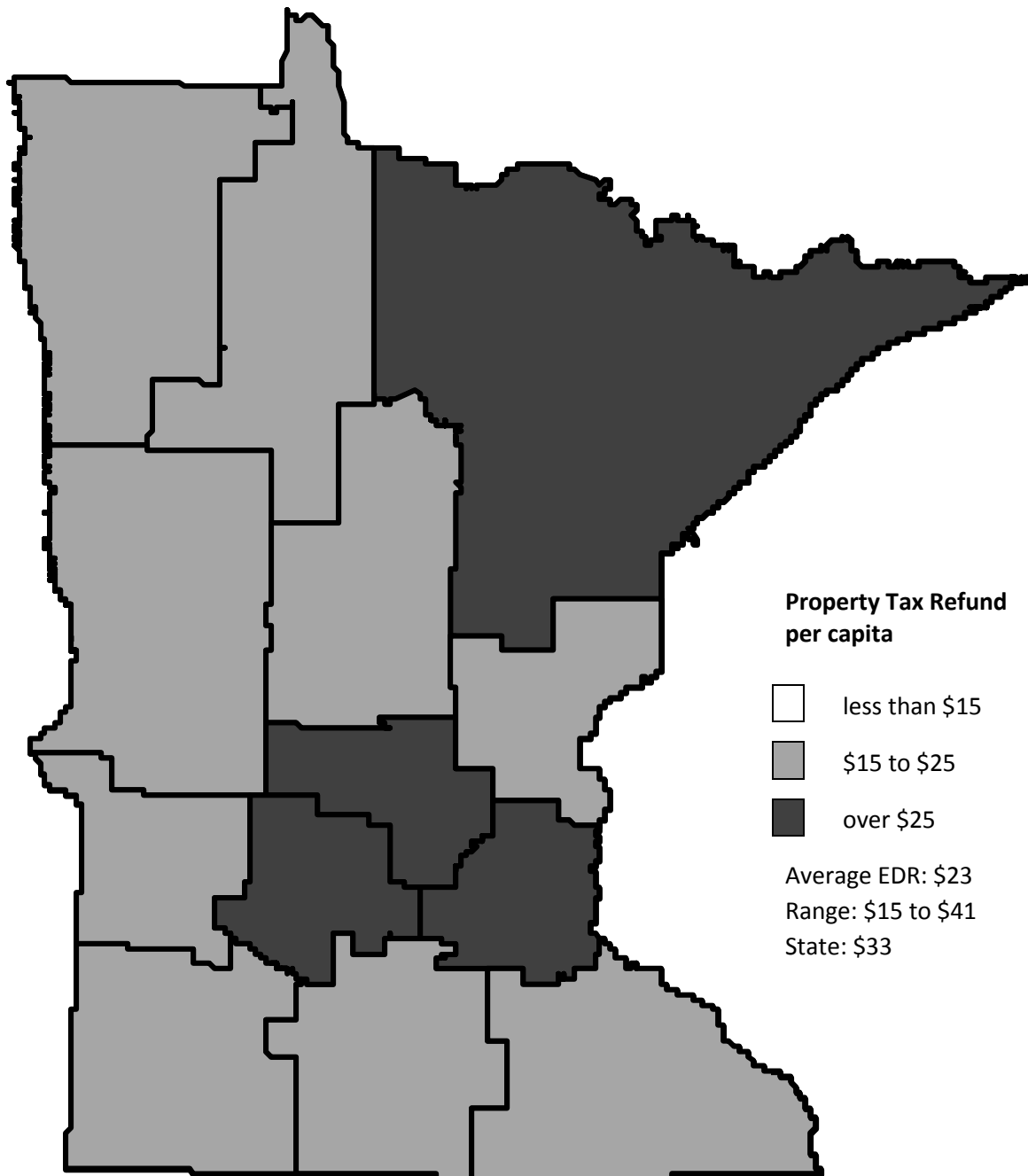
The 2013 Legislature expanded both the homeowner and renter property tax refunds. The legislature decreased the threshold percentages for renters to be no higher than those for homeowners and increased the maximum refund for renters to \$2,000.

Property tax refund data are from the Department of Revenue. The department is unable to identify the county from which a claim is filed for about 3 percent of 2012 claims. This report apportions these claims to counties based on each county’s share of total claims.

Property Tax Refund for Renters per capita, 2012 (filed 2013) by County



Property Tax Refund for Renters per capita, 2012 (filed 2013) by Economic Development Region



The Past Five Years of Property Tax Refund for Renters

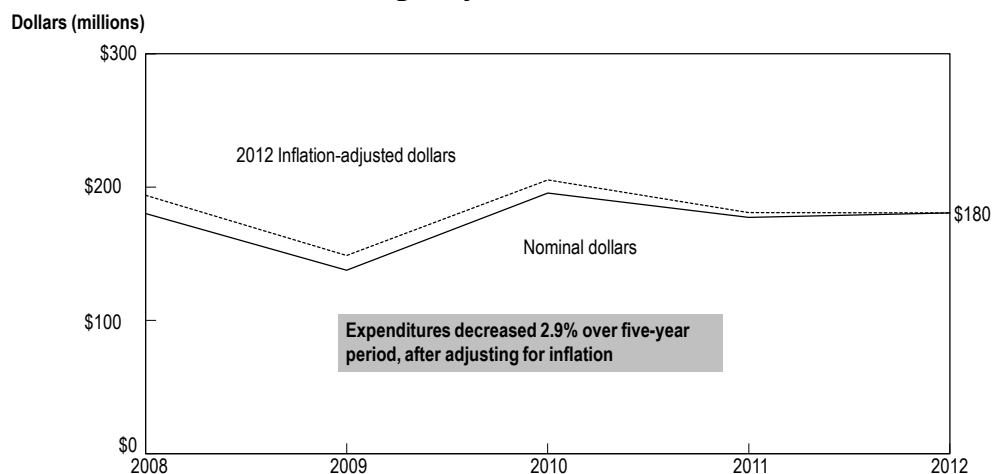
The table below shows the distribution of the property tax refund for renters in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the property tax refund for renters for that same time period in nominal and constant (inflation-adjusted)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

Property Tax Refund for Renters: 2008 (filed 2009) to 2012 (filed 2013)

Nominal dollars, in thousands

	2008	2009	2010	2011	2012	5-Yr. Chg. Aid
State	\$180,047	\$137,551	\$195,387	\$177,267	\$180,484	0%
<u>Northern Regions</u>						
Northwest (1)	1,472	1,100	1,541	1,337	1,288	-12
Headwaters (2)	1,653	1,257	1,727	1,588	1,603	-3
Arrowhead (3)	9,401	7,011	9,546	8,521	8,504	-10
West Central (4)	5,235	3,939	5,586	4,816	4,965	-5
Five (5)	3,709	2,866	4,073	3,674	3,619	-2
East Central (7E)	3,573	2,706	3,773	3,456	3,503	-2
<u>Southern Regions</u>						
Six East (6E)	3,027	2,288	3,373	2,899	3,001	-1
Upper MN Valley	817	578	832	736	723	-12
Central MN (7W)	10,875	8,161	11,897	10,636	10,865	0
Southwest (8)	2,264	1,668	2,359	2,116	2,082	-8
Nine (9)	5,834	4,244	6,046	5,293	5,386	-8
Southeastern MN	12,897	9,931	13,961	12,506	12,661	-2
Total Nonmetro	\$60,757	\$45,749	\$64,713	\$57,579	\$58,200	-4%
<u>Metro Region</u>						
Hennepin County	57,241	44,111	62,056	57,043	57,860	1
Ramsey County	27,562	21,095	30,074	27,652	28,161	2
Remaining Metro	34,486	26,596	38,543	34,993	36,263	5
Total Metro	\$119,289	\$91,802	\$130,673	\$119,688	\$122,284	3%

Statewide Property Tax Refund for Renters



Additional Property Tax Refund (Targeting)

Program Description

“Targeting” is an extension of the regular property tax refund program. The refund targets property tax relief to homeowners whose property tax increase over the previous year exceeds a threshold percentage set by the legislature. The property tax refund return (M1PR) contains a separate schedule for the targeting refund. The taxpayer files for this refund at the same time and in the same manner as for the regular property tax refund. However, unlike the regular property tax refund, all homeowners qualify for targeting regardless of their household income if the tax increase exceeds the specified percentage.

Aid Amount and Reporting

2013 Targeting Refunds: \$0.7 million

For returns filed in 2013 (for property taxes payable in 2013), the state paid 60 percent of the property tax increase over 12 percent (i.e., the taxpayer had to pay the first 12 percent increase over the previous year before qualifying for a refund), provided that the increase was greater than \$100. There were 6,191 returns filed in 2013 for a total amount of \$728,581. The average refund per return was \$118. (The maximum refund is \$1,000.)

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

Thirty-one counties reported fewer than four claims for targeted refunds filed in 2013 by senior/disabled claimants or by nonsenior/nondisabled claimants (Beltrami, Big Stone, Chippewa, Clearwater, Cottonwood, Dodge, Fillmore, Goodhue, Grant, Houston, Jackson, Lacqui-Parle, Lake of the Woods, Lincoln, McLeod, Mahnommen, Marshall, Nicollet, Nobles, Norman, Pipestone, Pope, Redwood, Renville, Roseau, Sibley, Steele, Stevens, Swift, Wilkin, and Yellow Medicine). To protect taxpayer confidentiality, the Department of Revenue is unable to provide detailed counts for these counties. These refunds were included in the totals for “county undesignated.”

The total for which the county is undesignated represents 3.4 percent of all claims. This report apportions these claims to the 87 counties based on each county’s share of refunds.

Recent Law Changes

The statutory percentage of 60 percent was increased to 90 percent for taxes payable in 2012 only under [Laws 2012, chapter 294](#), article 1, section 6. For refunds based on the change in tax from 2011 to 2012 only, the targeting refund equaled 90 percent of the property tax increase over 12 percent, up to the maximum refund of \$1,000.

The Past Five Years of Targeting Refunds

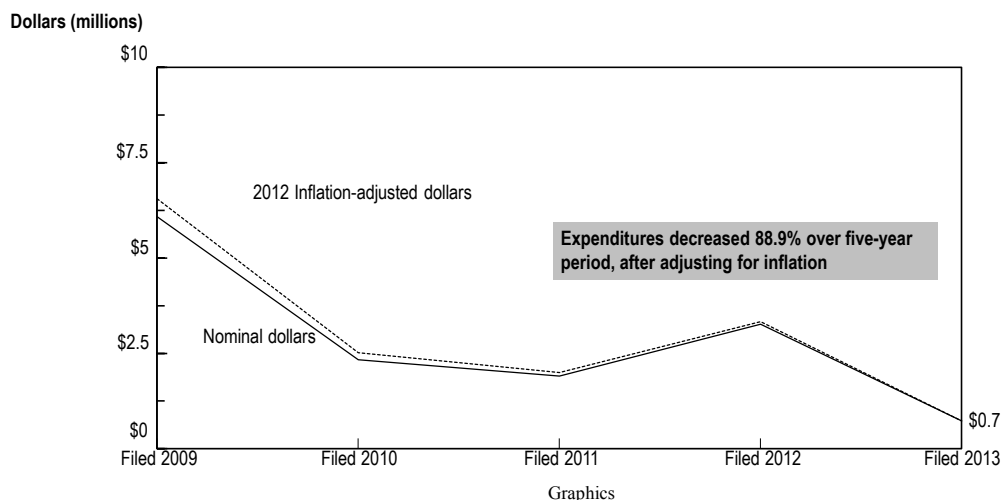
The table below shows the distribution of targeting refunds in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of targeting refund for that same time period in nominal and constant (inflation-adjusted) dollars.

Targeting: Filed 2009 through Filed 2013

Nominal dollars, in thousands

	Filed 2009	Filed 2010	Filed 2011	Filed 2012	Filed 2013
State	\$6,088	\$2,334	\$1,902	\$3,266	\$729
<u>Northern Regions</u>					
Northwest (1)	37	10	4	129	12
Headwaters (2)	36	24	7	42	5
Arrowhead (3)	286	398	148	671	121
West Central (4)	205	82	152	380	32
Five (5)	122	86	51	236	32
East Central (7E)	170	86	24	88	24
<u>Southern Regions</u>					
Six East (6E)	189	79	25	48	8
Upper MN Valley	20	8	10	24	0
Central MN (7W)	533	205	72	324	30
Southwest (8)	77	18	35	58	8
Nine (9)	148	72	35	391	21
Southeastern MN (10)	468	234	106	297	42
Total Nonmetro	\$2,289	\$1,302	\$670	\$2,690	\$335
<u>Metro Region</u>					
Hennepin County	2,267	482	949	114	207
Ramsey County	802	196	121	311	108
Remaining Metro	729	354	162	152	78
Total Metro	\$3,798	\$1,032	\$1,231	\$576	\$394

Targeting Refunds



Property Tax Data

Market Value Agricultural Credit

Program Description

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

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

Payable 2013 Aid Amount and Reporting: \$23.0 million

For taxes payable in 2003 to 2006 and 2008 to 2011, the state did not fully compensate local governments for the credit computed on each taxpayer's tax statement due to state budget shortfalls. The taxpayers still received the credit. Throughout this report, the credit amounts shown are after the reductions in compensation resulting from state budget shortfalls.

For taxes payable in 2007 and 2012 to 2013, the state paid the full amount of the credit to local governments. In payable 2013, the amount of the credit was \$23.0 million.

Market Value Agricultural Credit: Payable 2013

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$1,553,131	6.8%
	Headwaters (2)	854,422	3.7
	Arrowhead (3)	920,584	4.0
	West Central (4)	2,513,839	10.9
	Five (5)	2,007,404	8.7
Southern Regions	East Central (7E)	1,808,318	7.9
	Six East (6E)	1,291,704	5.6
	Upper MN Valley (6W)	907,557	3.9
	Central MN (7W)	2,080,628	9.0
	Southwest (8)	2,007,796	8.7
	Nine (9)	2,226,903	9.7
	Southeastern MN (10)	3,610,894	15.7
Total Nonmetro		\$21,783,180	94.7%
Metro Region	Hennepin County	163,863	0.7
	Ramsey County	1,185	0.0
	Remaining Metro	1,058,606	4.6
Total Metro		\$1,223,654	5.3%
State Total		\$23,006,834	100.0%

Miscellaneous Property Tax Credits

Payable 2013 Miscellaneous Credits: \$25.4 million

The total of the miscellaneous property tax credits for 2013 is \$25.4 million. This includes the taconite homestead credit, disparity reduction credit, power line credit, agricultural preserves credit, county conservation credit, and the disaster credits. A statewide breakdown of these miscellaneous credits is shown below.

Type of Credit	Amount
Taconite Homestead Credit	\$16,624,940
Disparity Reduction Credit	6,801,011
Power Line Credit	97,145
Agricultural Preserves Credit	831,769
County Conservation Credit	197,631
State Disaster Credit	590,725
Local Option Disaster Credit	261,403
Total	\$25,404,624

The taconite homestead credit is the largest of the miscellaneous credits. Homeowners in the taconite tax relief areas, located in northern Minnesota on the Iron Range, receive a credit of either 57 percent of the net tax, capped at \$289.80 per homestead, or 66 percent of the net tax, capped at \$315.10 per household. The percentage of relief depends upon certain characteristics of the local jurisdiction, such as the value of the iron ore in the district, proximity to mines, etc. About two-thirds of the credit, \$11.4 million, is paid from proceeds of the taconite production tax, while \$5.3 million is paid from the state general fund. The portion paid from the general fund is referred to as the supplemental homestead credit. The mobile home taconite homestead credit and any adjustment amounts for prior years are not included in the amounts shown.

The disparity reduction credit provides additional property tax relief in the border cities of Breckenridge, Dilworth, East Grand Forks, and Moorhead. The credit applies to apartments, commercial-industrial, and public utility property only. The credit is the amount by which the net tax exceeds a 2.3 percent of market value for affected properties.

Miscellaneous Property Tax Credits: Payable 2013

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$1,035	4.1%
	Headwaters (2)	2	0.0
	Arrowhead (3)	16,252	64.0
	West Central (4)	5,782	22.8
	Five (5)	1,178	4.6
	East Central (7E)	78	0.3
Southern Regions	Six East (6E)	7	0.0
	Upper MN Valley (6W)	0	0.0
	Central MN (7W)	39	0.2
	Southwest (8)	0	0.0
	Nine (9)	123	0.5
	Southeastern MN (10)	61	0.2
Total Nonmetro		\$24,557	96.7%
Metro Region	Hennepin County	140	0.6
	Ramsey County	0	0.0
	Remaining Metro	708	2.8
Total Metro		\$848	3.3%
State Total		\$25,405	100.0%

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

County	Taconite Credit
Aitkin	\$914,766
Cook	526,762
Crow Wing	1,169,923
Itasca	4,252,716
Koochiching	4,705
Lake	1,143,062
St. Louis	8,613,006
Total	\$16,624,940

Property Values, Levies, and Tax Rates

Statewide Property Value: Assessment Year 2012, Taxes Payable in 2013

Market Value:	\$545.8 billion
Market Value Exclusion:	\$30.1 billion
Taxable Market Value:	\$515.7 billion
Net Tax Capacity:	\$5.75 billion
Referendum Market Value:	\$418.1 billion

The total market value for taxes payable in 2013 is \$546 billion⁸; homestead market value exclusions of \$30.1 billion⁹ reduced this to \$515.7 billion of taxable market value. Class rates are applied to the taxable market value, resulting in total net tax capacity of \$5.75 billion. Net tax capacity is the tax base used for levies other than most referendum levies.

Referendum market value is the total market value excluding the value of agricultural and seasonal-recreational property, and is the tax base used for most referendum levies. The total referendum market value for taxes payable in 2013 is \$418.1 billion. The table shows the distribution of the two tax bases.

	Net Tax Capacity	% of Total	Referendum Market Value	% of Total
State	\$5,753,472,724	100%	\$418,114,778,850	100%
<u>Northern Regions</u>				
Northwest (1)	96,282,935	1.7	3,993,507,761	1.0
Headwaters (2)	83,833,464	1.5	4,798,952,671	1.1
Arrowhead (3)	327,632,068	5.7	21,876,299,130	5.2
West Central (4)	283,583,758	4.9	14,609,543,695	3.5
Five (5)	221,688,507	3.9	11,513,452,273	2.8
East Central (7E)	117,026,872	2.0	9,195,726,290	2.2
<u>Southern Regions</u>				
Six East (6E)	138,606,022	2.4	6,966,219,105	1.7
Upper MN Valley	79,610,826	1.4	1,926,262,225	0.5
Central MN (7W)	346,274,741	6.0	27,294,941,225	6.5
Southwest (8)	205,001,078	3.6	5,564,477,295	1.3
Nine (9)	270,557,495	4.7	13,496,243,140	3.2
Southeastern MN	479,065,868	8.3	33,313,304,546	8.0
Total Nonmetro	\$2,649,163,634	46.0%	\$154,548,929,356	37.0%
<u>Metro Region</u>				
Hennepin County	1,483,170,713	25.8	122,468,865,021	29.3
Ramsey County	462,534,143	8.0	38,967,473,500	9.3
Remaining Metro	1,158,604,234	20.1	102,129,510,973	24.4
Total Metro	\$3,104,309,090	54.0%	\$263,565,849,494	63.0%

⁸ The state total excludes \$463 million of market value that is located in Job Opportunity Building Zones (JOBZ) and exempt from most property taxes.

⁹ In 2011 the homestead market value exclusion replaced the homestead market value credit, which was repealed. The last year the credit was in effect was for taxes payable in 2011.

Payable 2013 Net Property Tax Levy Before Credits: \$8.55 billion

The payable 2013 net property tax levy made by each type of taxing district is shown in the following table (excluding special assessments). The table includes \$6,890 million of local net tax capacity levy, \$826 million of referendum market value levy, and \$840 million of state general levy. The statewide, region, and county tables show the net tax capacity levy and the market value levy combined by jurisdiction type, except they show the school district net tax capacity and referendum market value levies separately. The school district referendum market value levy is \$792 million, nearly all of the \$826 million in total statewide market value levy. “Special taxing districts” include the Metropolitan Council, regional transit authorities, hospital districts, port authorities, watershed districts, etc.

Type of Taxing District	Payable 2013 Net Property Tax Levy (dollars in millions)	Percent
County	\$2,694	31.5%
City	1,929	
Town	229	
City/Town	2,157	25.2
School District	2,307	27.0
Special Taxing Districts	321	
Tax Increment Financing	235	
Power Line	0.2	
Miscellaneous Districts	557	6.5
State	840	9.8
Total, all districts	\$8,555	100.0%

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

Payable 2013 Net Property Taxes Payable: \$8.51 billion

“Net property tax levy” is the amount levied before reductions for state-paid property tax credits. The net property tax payable, which is the amount that appears on property tax statements, is \$8.51 billion, which is the total levy of \$8.55 billion minus property tax credits of \$48 million.

Payable 2013 Average Tax Rate Calculations

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

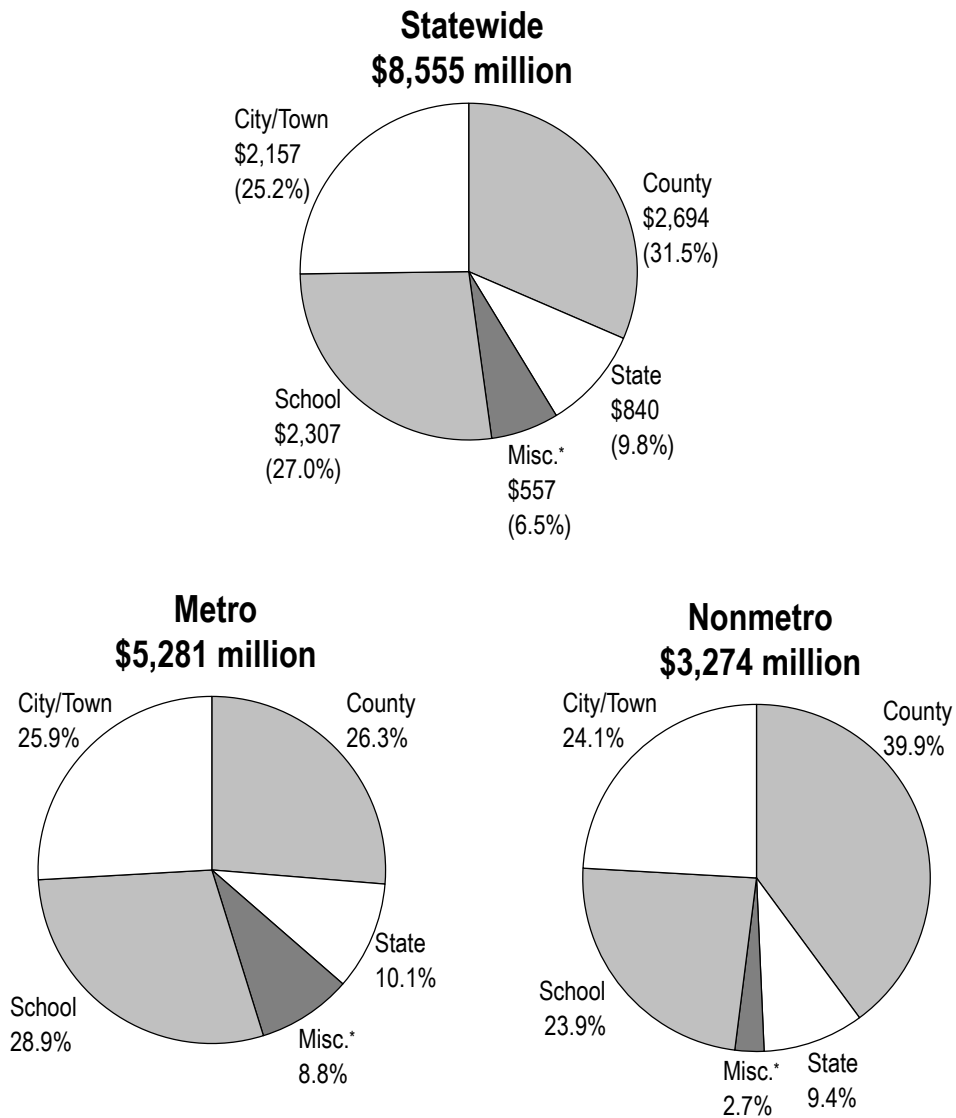
The tables show separate average tax rates for the net tax capacity levy and the referendum market value levy.

For purposes of the net tax capacity tax rate calculation:

- “levy” includes the tax increment financing levy and the fiscal disparities contribution levy; and
- “tax capacity” includes the total net tax capacity before the subtraction of the tax increment financing captured net tax capacity and before any fiscal disparities adjustments.

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

Payable 2013 Property Tax Levies before Credits by Type of Taxing District



House Research Graphics

* Miscellaneous includes special taxing districts, tax increment financing, and power line levies, but excludes the fiscal disparities distribution levy, which in this graph has been allocated to counties, cities/towns, school districts, and special districts. (The tables later in the report show the fiscal disparities levy as part of “Miscellaneous District Levy.”)

Major State Taxes

Individual Income Tax

Program Description

Individual income tax is a tax imposed by the state upon (1) the income of Minnesota residents and (2) the income, derived from Minnesota sources, of nonresident individuals. The 2012 tax base is federal taxable income with minor modifications, including the addition of interest earned on bonds issued by non-Minnesota state and local governments, and subtractions for military pay, charitable contributions of nonitemizers, and certain dependent education expenses. Rates applied in 2012 ranged from 5.35 percent to 7.85 percent. In 2012, Minnesota allowed a refundable dependent care credit of up to \$720 for one child and \$1,440 for two or more children, a refundable credit of up to \$1,000 per child for K-12 education expenses, and a working family credit tied to the federal earned income credit. The maximum working family credit was \$1,831.

Tax Amount and Reporting

2012 Individual Income Tax:	\$8.4 billion
	\$7.9 billion from residents

The total amount of the 2012 individual income tax revenues is \$8,361 million. The tax shown is net tax (after refundable credits) reported on the basis of the filer's county of residence. The state total includes \$478.1 million of individual income taxes collected from returns filed by nonresident taxpayers. This report does not allocate the amount paid by nonresidents to counties, with a net amount of \$7,883 million collected from Minnesota residents.

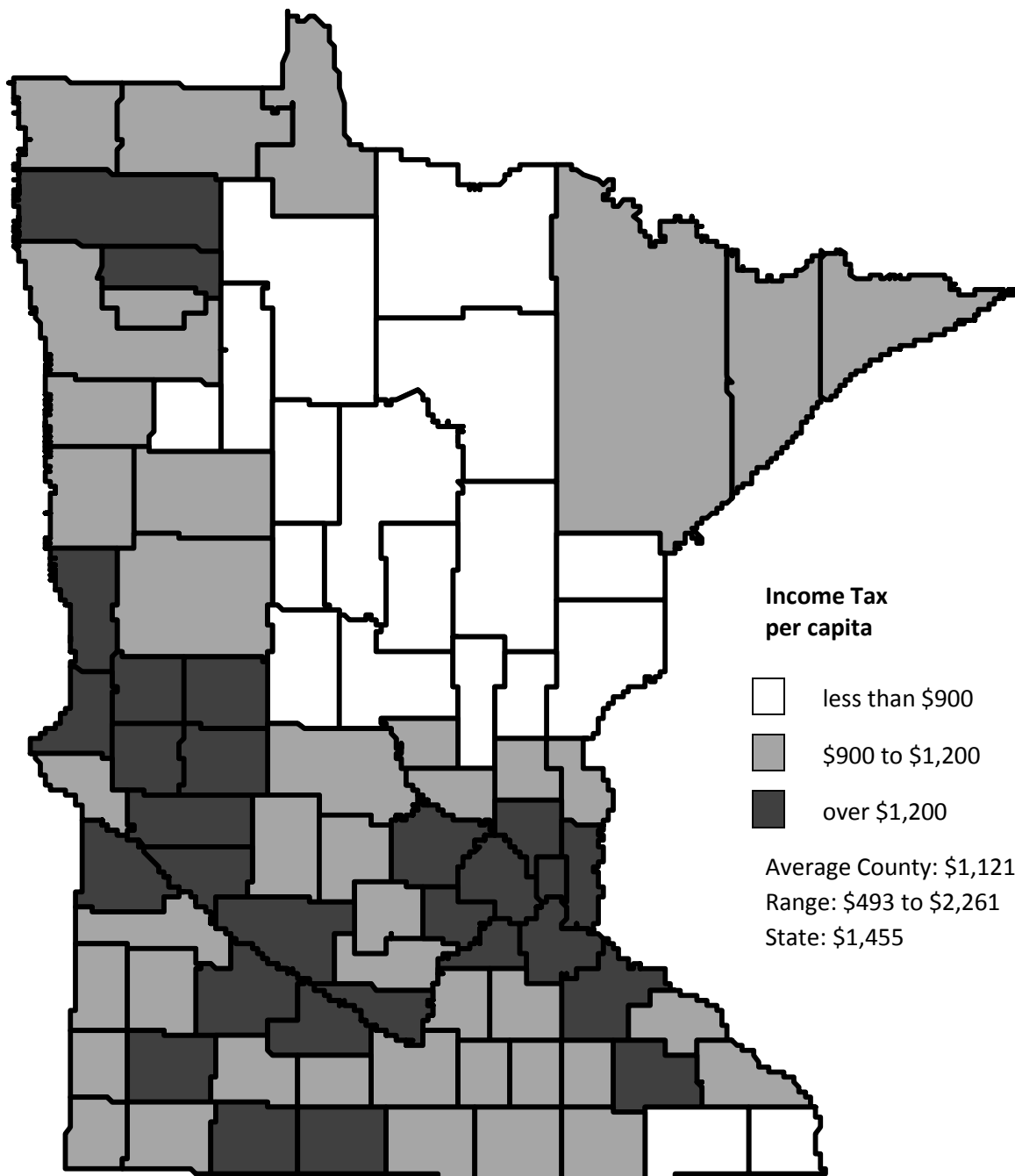
Individual income tax data was obtained from the Department of Revenue.

Recent Law Changes

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

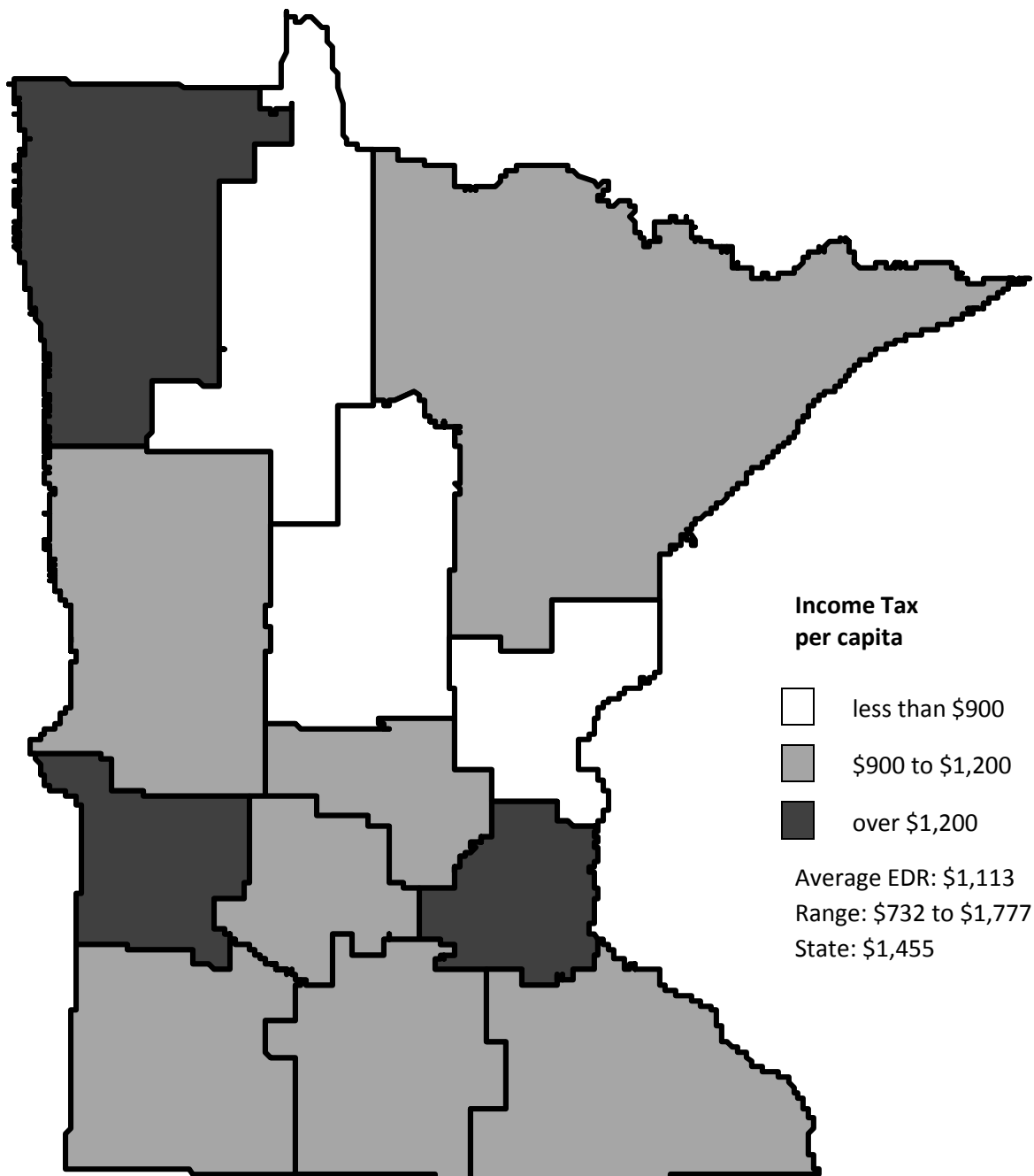
Effective in tax year 2013, Minnesota added a fourth rate of 9.85 percent. The new rate applies to taxable income in excess of \$250,000 for married joint filers, \$150,000 for single filers, and \$200,000 for head of household filers. The income brackets are adjusted annually for inflation.

Individual Income Tax per capita, 2012 by County*



*Minnesota residents only.

Individual Income Tax per capita, 2012 by Economic Development Region*



*Minnesota residents only.

The Past Five Years of Individual Income Tax

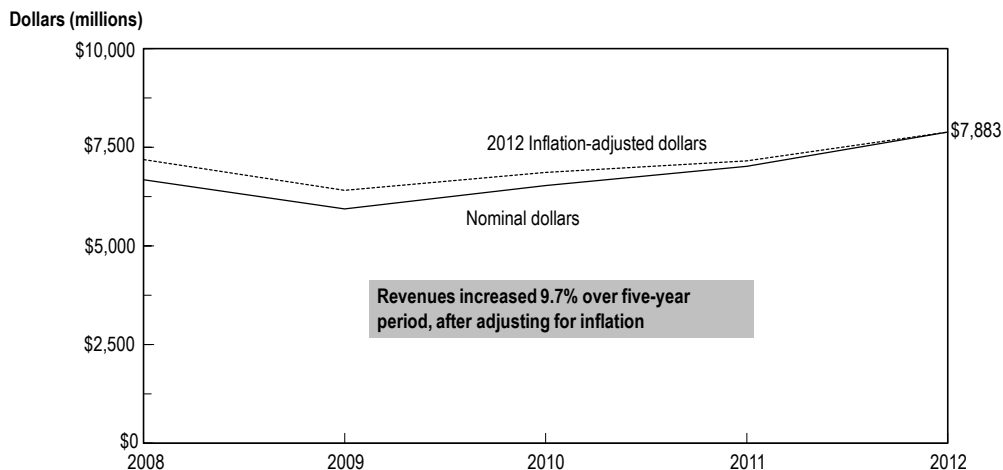
The table below shows the distribution of individual income tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of individual income tax for that same period in nominal and constant (inflation-adjusted) dollars.

Individual Income Tax, Residents Only: Tax Years 2008 to 2012

Nominal dollars, in thousands

	2008	2009	2010	2011	2012	5-Yr. Chg. Tax
State	\$6,674,140	\$5,933,287	\$6,530,689	\$7,018,451	\$7,882,613	18%
<u>Northern Regions</u>						
Northwest (1)	88,706	76,817	93,382	102,167	111,422	26
Headwaters (2)	46,891	45,427	47,907	52,873	61,882	32
Arrowhead (3)	266,483	242,402	255,344	275,837	301,580	13
West Central (4)	193,569	169,687	189,085	213,862	249,336	29
Five (5)	109,363	98,586	109,722	116,071	128,991	18
East Central (7E)	125,780	114,912	121,766	129,801	140,596	12
<u>Southern Regions</u>						
Six East (6E)	110,838	98,582	104,120	117,186	132,688	20
Upper MN Valley (6W)	52,275	39,584	41,333	50,232	54,779	5
Central MN (7W)	395,073	361,913	380,546	417,275	476,172	21
Southwest (8)	101,779	92,919	100,709	117,387	136,832	34
Nine (9)	210,606	186,768	200,843	224,030	251,841	20
Southeastern MN (10)	506,687	470,640	522,162	541,881	593,631	17
Total Nonmetro	\$2,208,051	\$1,998,236	\$2,166,919	\$2,358,602	\$2,639,750	20%
<u>Metro Region</u>						
Hennepin County	2,180,059	1,842,641	2,108,599	2,225,620	2,557,860	17
Ramsey County	589,838	530,568	565,115	611,488	676,927	15
Remaining Metro	1,696,193	1,561,841	1,690,057	1,822,741	2,008,076	18
Total Metro	\$4,466,089	\$3,935,050	\$4,363,770	\$4,659,849	\$5,242,863	17%

Statewide Income Tax, Residents Only



Sales/Use Tax

Program Description

Sales tax is imposed by the state on the gross receipts of all persons who sell, lease, or rent tangible personal property at retail or provide taxable services. The **use tax** complements the sales tax and is imposed at the same rate on the storage, use, or consumption in Minnesota of taxable, tangible personal property and taxable services purchased from any retailer, unless the Minnesota sales tax was already paid on these items. Since July 1, 2009, the state sales and use rate has been 6.875 percent.

Major exemptions include: unprepared food, clothing, prescribed and nonprescribed drugs and medications, gasoline and special fuels taxed under the motor fuels excise tax, publications issued at intervals of three months or less (except over-the-counter magazines), motor vehicle purchases subject to the 6.5 percent sales tax on motor vehicles, materials used or consumed in agricultural or industrial production, textbooks, residential heating fuels and water services, and industrial capital equipment.

Tax Amount and Reporting

Calendar Year 2013 Sales/Use Tax: \$5.5 billion (gross)
\$5.2 billion (net after refunds)
\$4.4 billion from residents and
in-state sellers

A total of \$5,475.4 million in state sales/use taxes was collected during calendar year 2013. The net amount of sales/use tax after the reduction of capital equipment refunds of \$228.0 million¹⁰ was \$5,247.4 million. The total amount of capital equipment refunds is allocated to counties based on the ratio of each county's mining and manufacturing payroll to the total statewide mining and manufacturing payroll. Of the \$5.2 billion in net sales taxes, about \$866 million was collected from returns filed by out-of-state vendors, resulting in \$4.4 billion allocated to Minnesota. The amount collected from returns filed by out-of-state sellers is not allocated to Minnesota in this report since the taxpayer's residence and/or place of business is unknown, nor is it included in the five-year historical table on page 72. The table shows the amount and share of taxes that were allocated to Minnesota (paid by residents and in-state sellers) and the portion not allocated to Minnesota (paid by out-of-state sellers) over the last ten years.

¹⁰ This includes refunds paid on other exempt purchases where the tax is paid at the time of purchase and then refunded, mainly for some specific capital projects.

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

Year	Allocated to Minnesota		Not Allocated to Minnesota		Total
	Amount	Percent	Amount	Percent	
2004	3,542,797	85.9	579,820	14.1	4,122,617
2005	3,625,842	84.7	652,956	15.3	4,278,798
2006	3,729,834	84.2	701,410	15.8	4,431,245
2007	3,753,243	83.6	737,234	16.4	4,490,477
2008	3,704,922	83.6	725,751	16.4	4,430,673
2009	3,282,128	84.1	620,690	15.9	3,902,818
2010	3,792,834	84.1	719,073	15.9	4,511,908
2011	3,975,604	84.0	758,966	16.0	4,734,571
2012	4,192,302	83.7	815,555	16.3	5,007,858
2013	4,421,957	83.6	865,535	16.4	5,287,492

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

The sales tax amounts contained in this report exclude any local sales taxes that cities and counties impose. Local sales taxes are used primarily to support specific capital projects.¹¹ The amounts shown in the statewide tables are net of the capital equipment refund; the amounts shown by geographic region in the maps are also net of the total remitted by out-of-state sellers. Because sales tax is reported in the county where the seller is located, higher amounts tend to be reported in counties with a regional center (e.g., Twin Cities, Duluth, Rochester, etc.).

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

¹¹ As of December 2013, the cities of Albert Lea, Austin, Baxter, Bemidji, Brainerd, Clearwater, Cloquet, Fergus Falls, Hutchison, Lanesboro, Mankato, Marshall, Medford, Minneapolis, New Ulm, North Mankato, Proctor, Rochester, St. Paul, Two Harbors, Worthington, and St. Cloud-area cities imposed a 0.5 percent general sales tax. The cities of Duluth and Hermantown, and Cook County imposed a 1 percent general sales tax; Hennepin County imposed a 0.15 percent general sales tax; and a Transit Improvement Area consisting of Anoka, Dakota, Hennepin, Ramsey, and Washington counties imposed a 0.25 percent general sales tax.

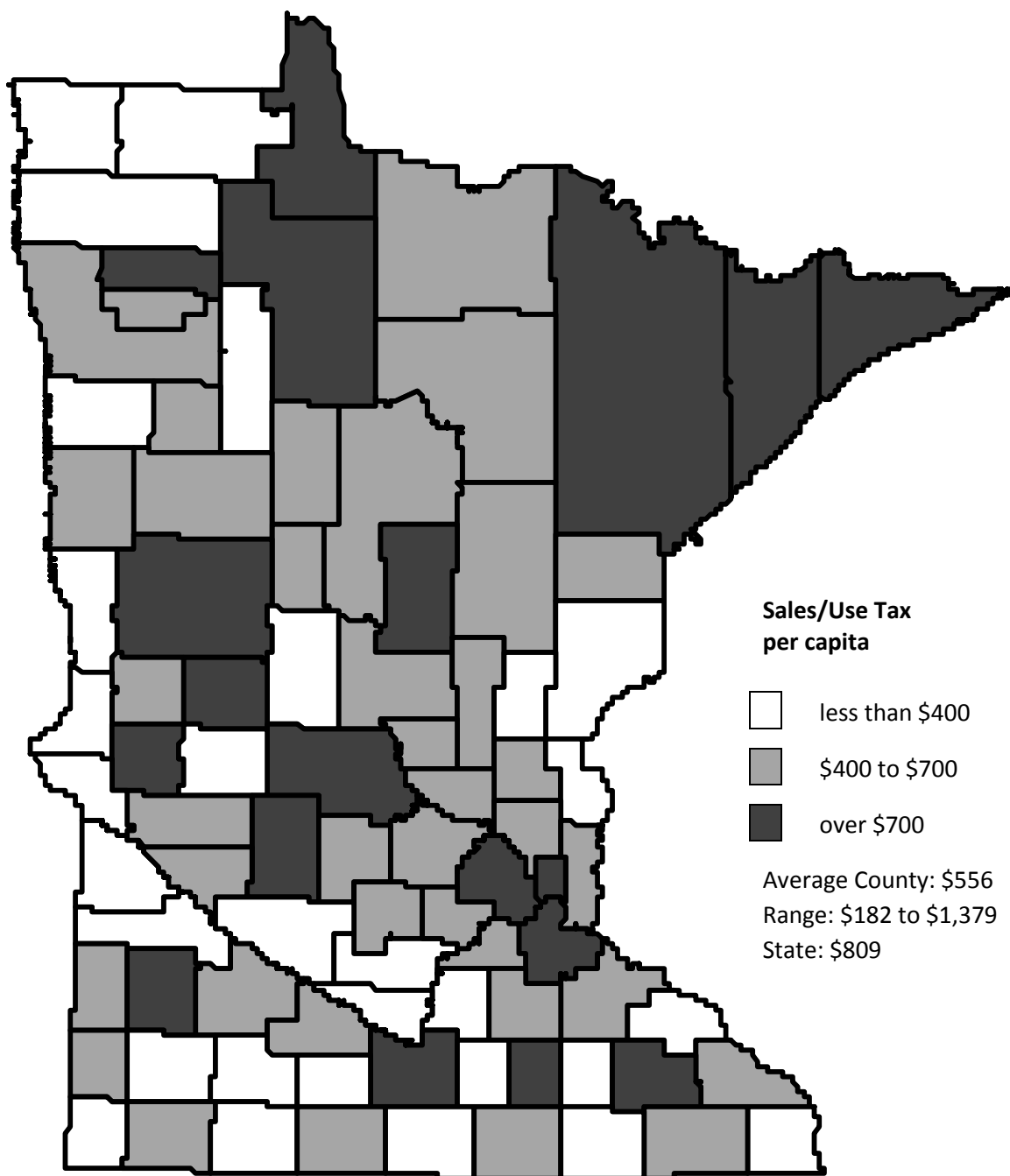
Recent Law Changes

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

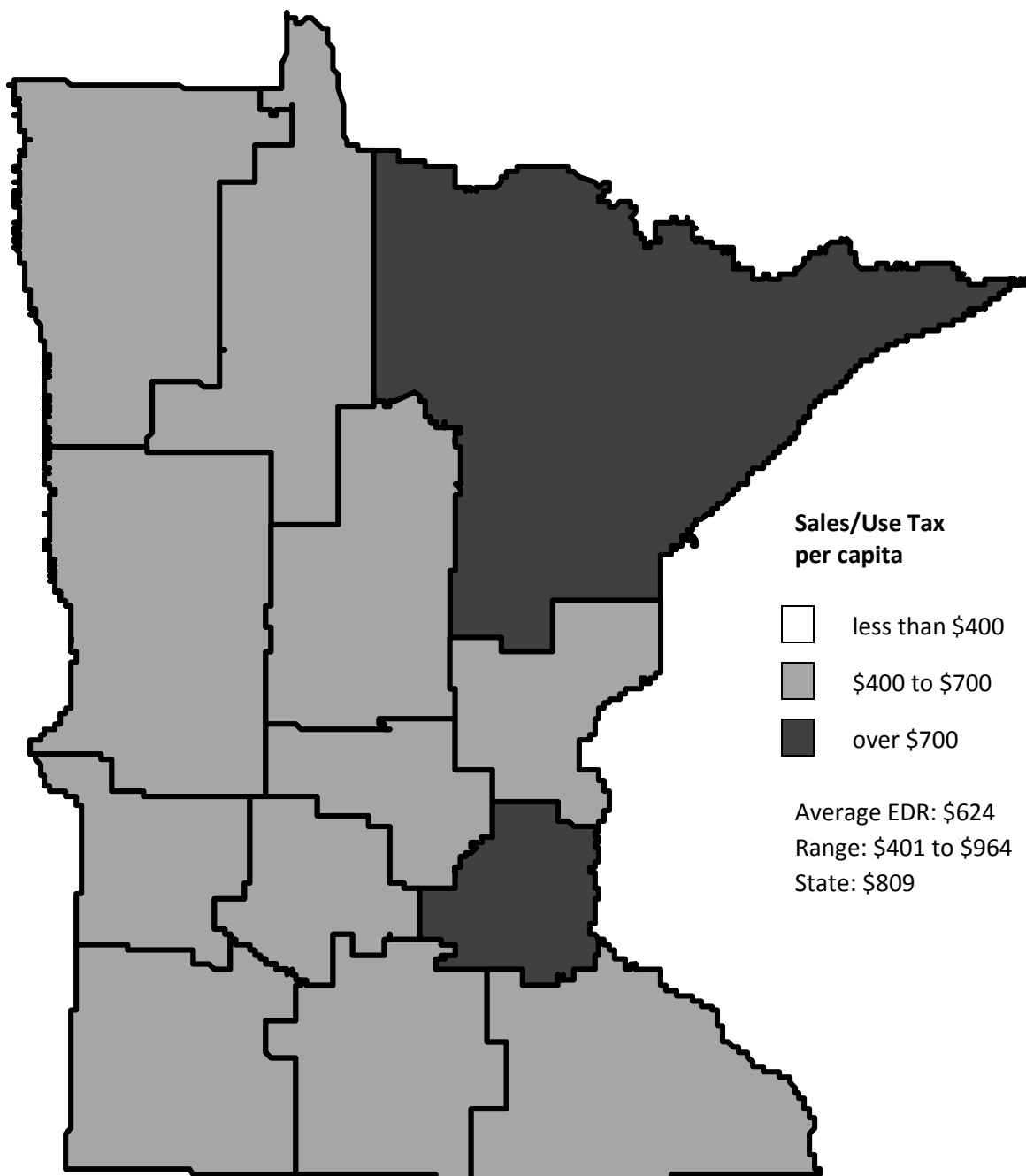
The legislature fairly often modifies the goods and services included in the sales tax base. Some of the most significant changes in recent years include the following:

- 2011 - exempting most purchases by townships
- 2012 - exempting materials used to construct a new professional football stadium
- 2013 - exempting most purchases by cities and counties
 - imposing the tax on most digital products
 - imposing the tax on repair and maintenance services for most business equipment
 - repealing an exemption for telecommunication equipment
 - providing a number of construction exemptions for certain businesses

Sales/Use Tax per capita, 2013 by County



Sales/Use Tax per capita, 2013 by Economic Development Region



The Past Five Years of Sales/Use Tax

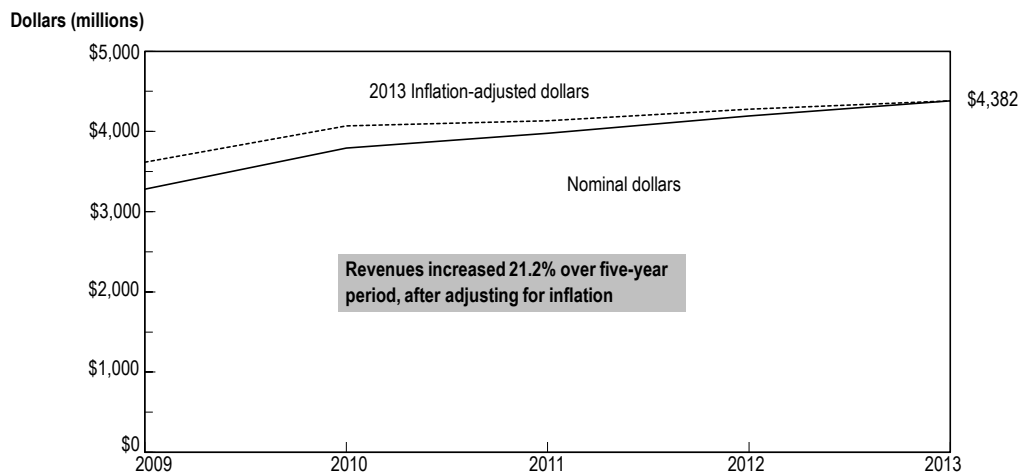
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in nominal and constant (inflation-adjusted) dollars.

Sales/Use Tax, Residents and In-State Sellers: Calendar Years 2009 to 2013

Nominal dollars, in thousands

	2009	2010	2011	2012	2013	5-Yr. Chg.
State	\$3,282,128	\$3,792,834	\$3,975,605	\$4,192,302	\$4,381,851	34%
<u>Northern Regions</u>						
Northwest (1)	31,723	36,342	37,344	40,376	41,188	30
Headwaters (2)	43,281	47,072	48,906	51,790	54,954	27
Arrowhead (3)	190,860	225,147	234,675	251,467	250,075	31
West Central (4)	122,858	130,640	135,705	145,029	149,159	21
Five (5)	85,895	93,169	94,576	101,085	104,737	22
East Central (7E)	53,128	58,105	59,309	62,030	65,321	23
<u>Southern Regions</u>						
Six East (6E)	54,376	65,057	69,557	75,359	72,934	34
Upper MN Valley (6W)	16,384	19,118	20,291	20,433	20,697	26
Central MN (7W)	194,241	222,919	235,872	251,451	261,112	34
Southwest (8)	55,808	62,218	73,110	69,666	69,297	24
Nine (9)	114,736	127,896	134,165	140,468	140,448	22
Southeastern MN (10)	237,314	267,180	281,645	297,877	307,801	30
Total Nonmetro	\$1,200,604	\$1,354,862	\$1,425,155	\$1,507,029	\$1,537,723	28%
<u>Metro Region</u>						
Hennepin County	1,117,487	1,295,300	1,369,147	1,436,127	1,519,920	36
Ramsey County	355,761	429,869	444,105	466,470	496,077	39
Remaining Metro	608,277	712,803	737,198	782,676	828,132	36
Total Metro	\$2,081,524	\$2,437,972	\$2,550,450	\$2,685,273	\$2,844,128	37%

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



Motor Vehicle Sales Tax

Program Description

The **motor vehicle sales tax** is imposed on new and used motor vehicles at the time of sale. It is imposed in lieu of the general state sales tax on the sale price of motor vehicles, minus any trade-in allowance. (A flat tax of \$10 in lieu of the motor vehicle sales tax is imposed upon most motor vehicles that are ten or more years old.)¹² The rate is 6.5 percent, the rate of the general state sales tax prior to the 2008 passage of the constitutional amendment that increased the general sales tax rate to 6.875 percent, with the increase dedicated to outdoor heritage, clean water, parks and trails, and arts and cultural heritage. The increase did not apply to the motor vehicle sales tax.

The table below lists the allocation of the motor vehicle sales tax revenues from fiscal year 2004 through fiscal year 2012 and following years.

Allocation of Motor Vehicle Sales Tax Revenues

	FY 2004-2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012+
Highway user tax distribution fund	30.00%	38.25%	44.25%	47.50%	54.50%	60.00%
County state-aid highway fund	0.65					
Municipal state-aid highway fund	0.17					
Metropolitan transit	21.50	24.00	27.75	31.50	35.25	36.00
Greater Minnesota transit	1.43	1.50	1.75	4.75	4.00	4.00
General fund	46.25	36.25	26.25	16.25	6.25	0.00

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

Tax Amount and Reporting

Calendar Year 2013 Motor Vehicle Sales Tax: \$621.9 million

The total 2013 motor vehicle sales tax is \$621.9 million. The Department of Public Safety collects the motor vehicle sales tax. Due to the method of collection, the amount of actual tax liability from each county is not available. The state total is allocated to counties based on two equally weighted factors:

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

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

¹² The flat tax in lieu is \$150 for certain collector vehicles and fire trucks.

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

Recent Law Changes

2005 Laws:

At the 2006 general election, the voters approved a constitutional amendment dedicating all motor vehicle sales tax revenue to transportation purposes. The constitutional language requires that “no more than 60 percent” of the revenue go to the Highway User Tax Distribution (HUTD) fund and “not less than 40 percent” go to public transit assistance ([Minn. Const. art. XIV](#), sec. 13). These distribution limits establish a ceiling for allocation to highways. Within the distribution limits, the Constitution allows legislation to set the actual division between highways and transit.

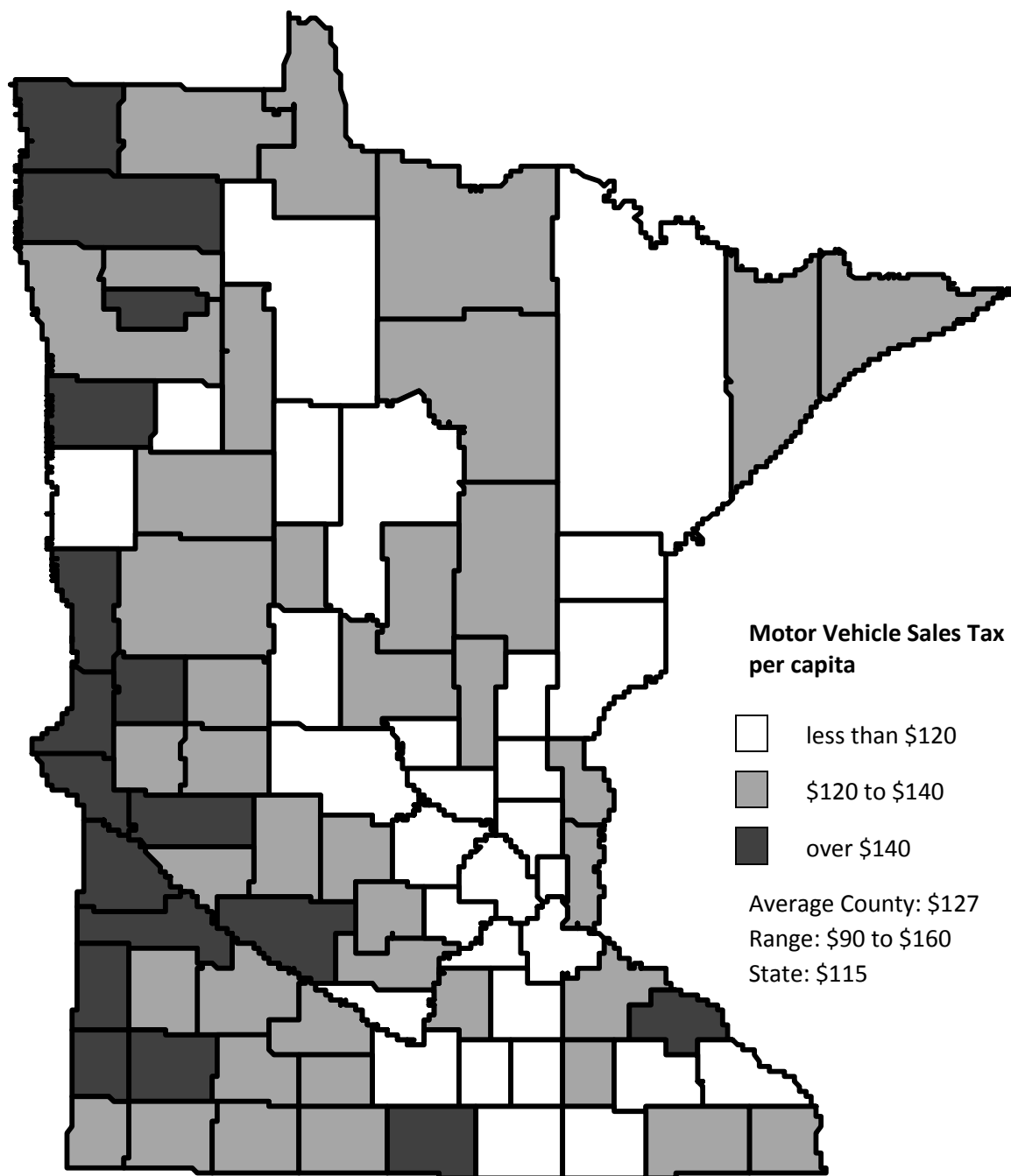
2007 Laws:

2007 legislation established a motor vehicle sales tax phase-in schedule, shown in the table on the preceding page. Starting in fiscal year 2012, after the phase-in was fully completed, the revenues are distributed 60 percent to highways and 40 percent to transit, with the transit portion divided 36 percent for the metropolitan area and 4 percent for greater Minnesota.

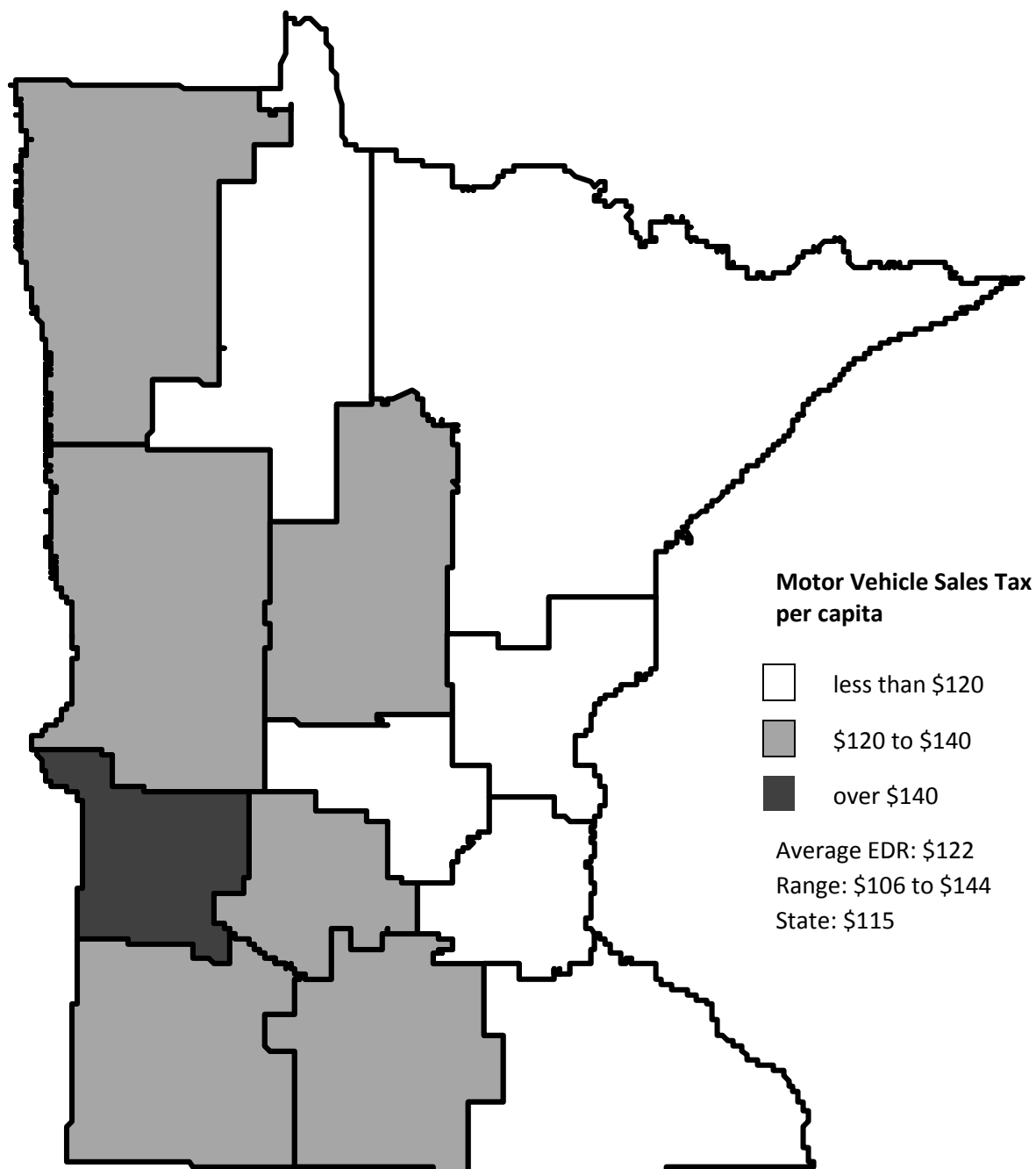
2009 Laws:

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

Motor Vehicle Sales Tax per capita, 2013 by County



Motor Vehicle Sales Tax per capita, 2013 by Economic Development Region



The Past Five Years of the Motor Vehicle Sales Tax

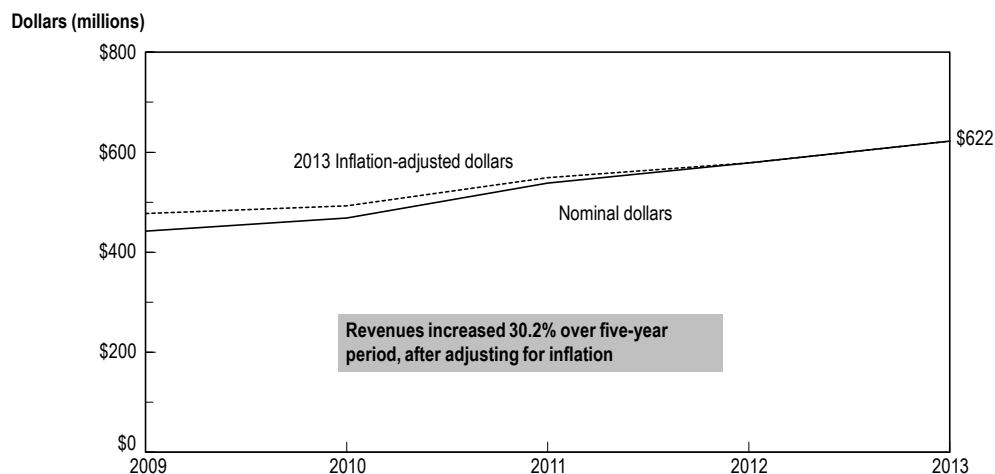
The table below shows the distribution of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle sales tax for that same time period in nominal and constant (inflation-adjusted) dollars.

Motor Vehicle Sales Tax: Calendar Years 2009 to 2013

Nominal dollars, in thousands

	2009	2010	2011	2012	2013	5-Yr. Chg. Tax
State	\$442,322	\$468,512	\$538,490	\$578,405	\$621,909	41%
<u>Northern Regions</u>						
Northwest (1)	8,133	8,677	9,953	10,768	11,576	42
Headwaters (2)	6,416	6,814	7,802	8,357	8,982	40
Arrowhead (3)	27,698	29,198	33,266	35,565	37,922	37
West Central (4)	19,274	20,559	23,591	25,354	27,253	41
Five (5)	14,465	15,201	17,343	18,478	19,752	37
East Central (7E)	14,448	14,973	17,056	18,184	19,468	35
<u>Southern Regions</u>						
Six East (6E)	10,608	11,206	12,857	13,804	14,831	40
Upper MN Valley (6W)	4,506	4,812	5,521	5,960	6,333	41
Central MN (7W)	33,206	35,358	40,809	43,994	47,774	44
Southwest (8)	11,168	11,909	13,755	14,756	15,850	42
Nine (9)	20,131	21,430	24,549	26,273	27,909	39
Southeastern MN (10)	41,844	44,197	50,608	54,184	58,043	39
Total Nonmetro	\$211,895	\$224,334	\$257,111	\$275,676	\$295,695	40%
<u>Metro Region</u>						
Hennepin County	91,666	97,917	112,930	121,676	131,181	43
Ramsey County	37,676	39,800	45,275	48,157	51,677	37
Remaining Metro	101,084	106,461	123,174	132,896	143,356	42
Total Metro	\$230,427	\$244,177	\$281,379	\$302,729	\$326,214	42%

Statewide Motor Vehicle Sales Tax



Motor Vehicle Registration Tax

Program Description

The **motor vehicle registration tax** is imposed annually on each motor vehicle registered in Minnesota. The tax on passenger cars, pickup trucks, and vans is equal to a \$10 flat tax, plus an additional tax based on the vehicle's original value. The tax starts at 1.25 percent of the vehicle's original value, and decreases as the vehicle ages to a minimum \$25 flat tax.

The tax on trucks, tractors, and buses is based upon the type, weight, and age of the vehicle. A minimum tax applies to each type of vehicle. There is also a flat tax on motorcycles and mopeds. The tax is paid when the vehicle is first registered in Minnesota to use the public streets and annually thereafter when it is re-registered.

Tax Amount and Reporting

Calendar Year 2013 Motor Vehicle Registration Tax: \$636.0 million

The total motor vehicle registration tax for calendar year 2013 was \$636.0 million. The tax is collected by the Department of Public Safety. The amount of actual tax liability from each county is not available. The statewide total was allocated to counties based on Department of Public Safety estimates of the amount actually remitted from each county. Revenue from this tax is deposited in the Highway User Tax Distribution Fund.

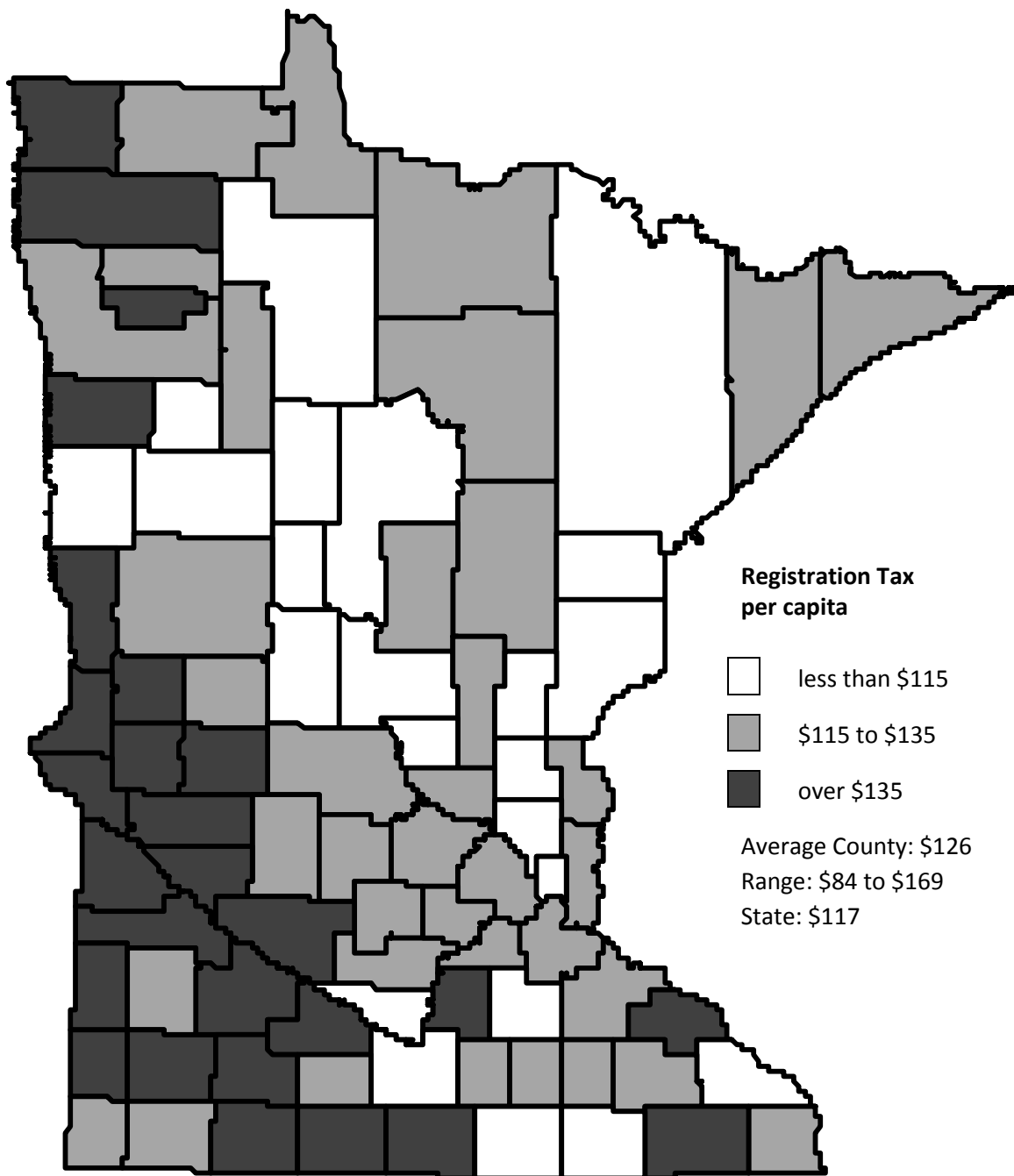
The statewide motor vehicle registration tax amount came from the Department of Revenue.

Recent Law Changes

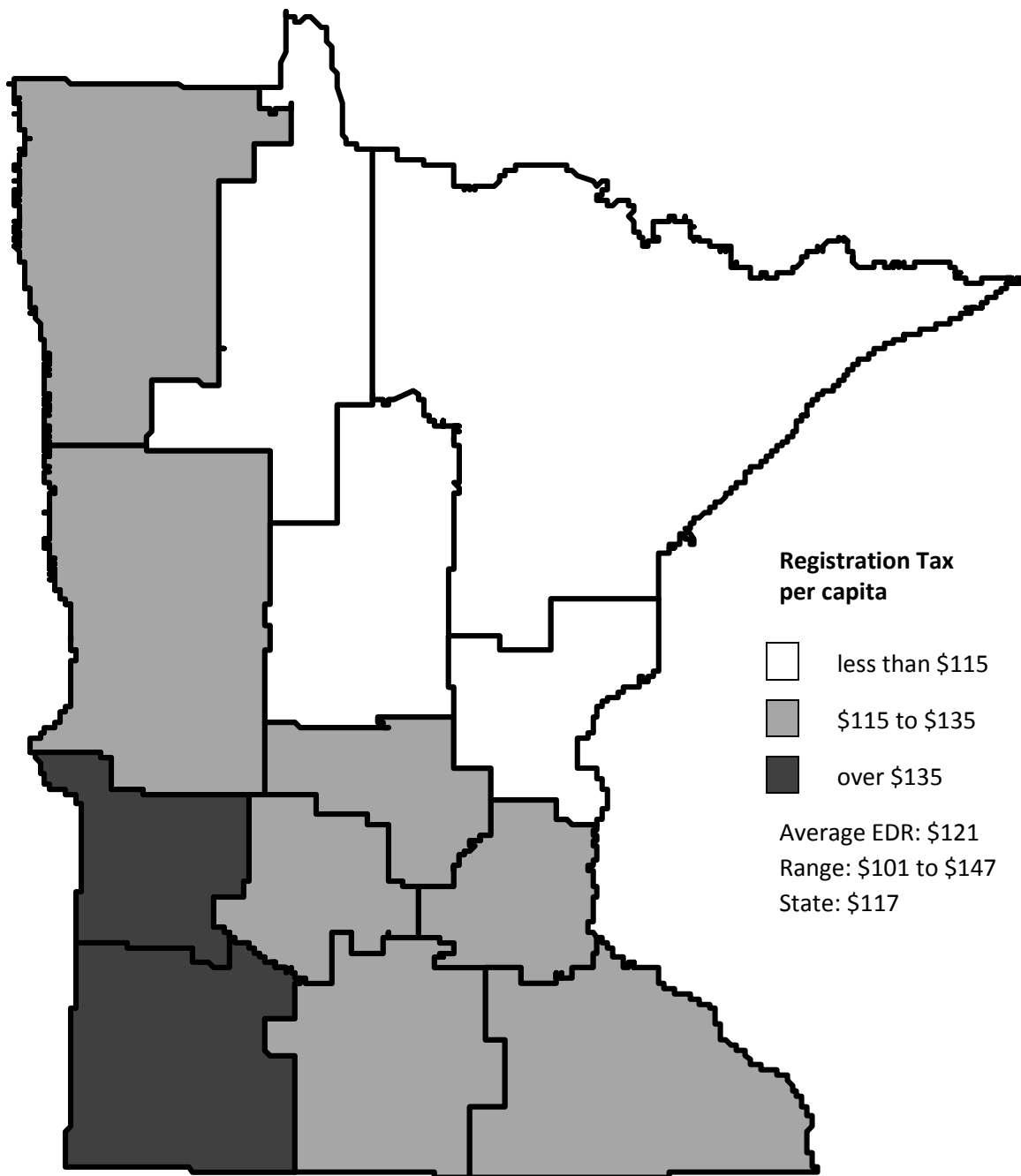
The 2008 Legislature restructured the registration tax for passenger vehicles by:

- eliminating the maximum of \$189 in the first renewal and \$99 in subsequent renewals;
- amending the vehicle depreciation schedule for a vehicle's valuation; and
- restricting the tax changes so that the amount owed for vehicles previously registered in Minnesota does not increase from the amount paid in previous years.

Motor Vehicle Registration Tax per capita, 2013 by County



Motor Vehicle Registration Tax per capita, 2013 by Economic Development Region



The Past Five Years of the Motor Vehicle Registration Tax

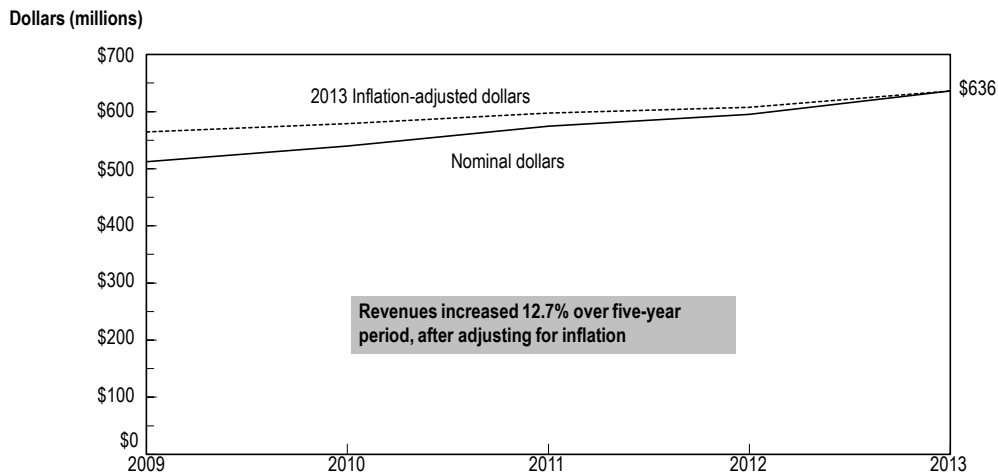
The table below shows the distribution of the motor vehicle registration tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle registration tax for that same time period in nominal and constant (inflation-adjusted)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

Motor Vehicle Registration Tax: Calendar Years 2009 to 2013

Nominal dollars, in thousands

	2009	2010	2011	2012	2013	5-Yr. Chg. Tax
State	\$512,352	\$539,733	\$574,395	\$595,505	\$636,027	24%
<u>Northern Regions</u>						
Northwest (1)	9,055	9,697	10,314	10,857	11,624	28
Headwaters (2)	6,927	7,327	7,741	7,982	8,515	23
Arrowhead (3)	30,922	32,403	34,028	35,189	37,249	20
West Central (4)	21,457	22,872	24,290	25,217	26,932	26
Five (5)	15,676	16,252	17,046	17,487	18,486	18
East Central (7E)	15,509	15,782	16,548	16,998	18,010	16
<u>Southern Regions</u>						
Six East (6E)	11,730	12,387	13,190	13,752	14,730	26
Upper MN Valley	5,066	5,452	5,836	6,139	6,490	28
Central MN (7W)	37,819	39,952	42,682	44,446	48,097	27
Southwest (8)	12,533	13,424	14,471	15,025	16,054	28
Nine (9)	22,413	23,939	25,520	26,458	27,861	24
Southeastern MN (10)	47,215	49,561	52,526	54,233	57,629	22
Total Nonmetro	\$236,322	\$249,047	\$264,192	\$273,781	\$291,676	23%
<u>Metro Region</u>						
Hennepin County	110,188	117,535	125,915	131,022	140,451	27
Ramsey County	43,502	45,557	47,602	48,497	51,620	19
Remaining Metro	122,340	127,593	136,686	142,206	152,281	24
Total Metro	\$276,030	\$290,686	\$310,203	\$321,724	\$344,351	25%

Statewide Motor Vehicle Registration Tax



Motor Fuels Tax (Gas Tax)

Program Description

The **motor fuels tax** is imposed on gasoline, diesel fuel, and other motor fuels used by vehicles on public highways. Aviation fuel purchased, stored, or withdrawn from storage in Minnesota is also subject to the tax. The rate on highway motor fuels¹³ is 28.5 cents per gallon.

Tax Amount and Reporting

Calendar Year 2013 Motor Fuels Tax: \$869.1 million

The total net amount after refunds of the motor fuels tax for calendar year 2013 was \$869.1 million. This is the gross amount before distributions (based on motor fuel use attributed to nonhighway use) to snowmobile, motorboat, forest roads, and all-terrain vehicles (ATV) accounts.¹⁴

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

Like both the motor vehicle sales tax and the motor vehicle registration tax, the amount of motor fuels tax paid by taxpayers in each county is unknown. For purposes of this report, an estimate was made for each county based on the total number of vehicle miles traveled in each county in 2013 as a proportion of the total vehicle miles traveled within the state in 2013.

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

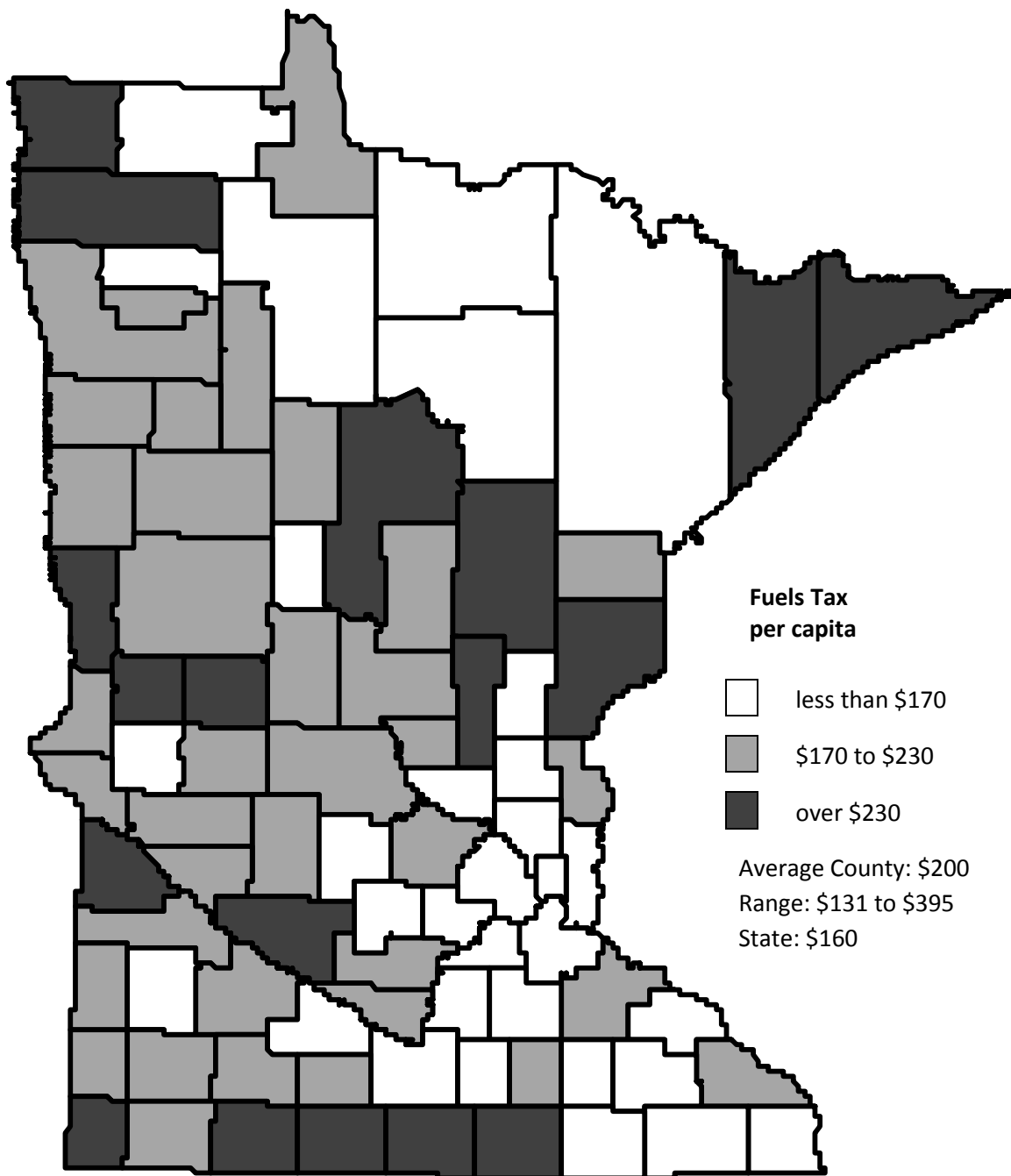
Recent Law Changes

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

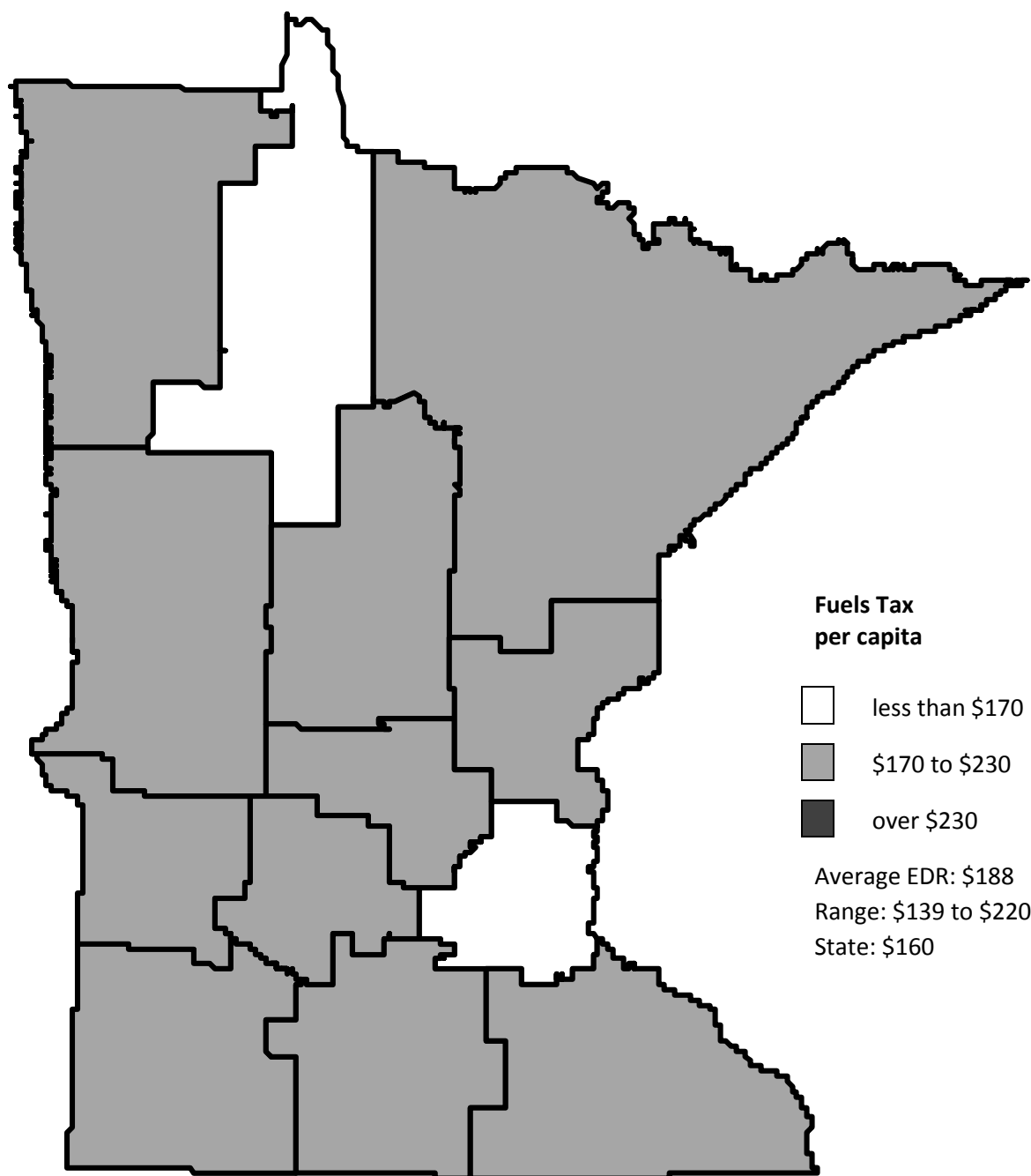
¹³ Alternative fuels, such as liquefied natural gas and high-alcohol gasoline, are taxed at rates proportional to relative energy content.

¹⁴ Previous years' reports indicated that the total was the net after distributions, but the reporting changed several years ago so the amount shown was actually the gross.

Motor Fuels Tax per capita, 2013 by County



Motor Fuels Tax per capita, 2013 by Economic Development Region



The Past Five Years of the Motor Fuels Tax

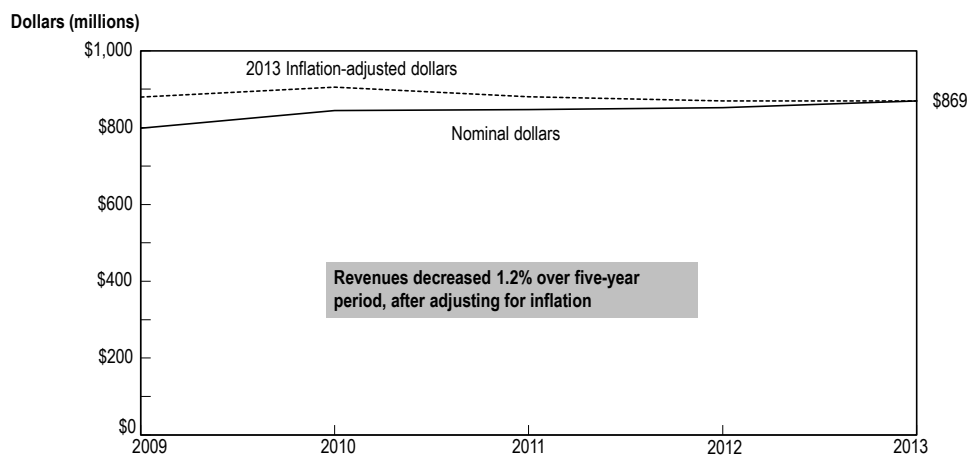
The table shows the distribution of the motor fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor fuels tax for that same time period in nominal and constant (inflation-adjusted) dollars.

Motor Fuels Tax: Calendar Years 2009 to 2013

Nominal dollars, in thousands

	2009	2010	2011	2012	2013	5-Yr. Chg. Tax
State	\$798,269	\$844,438	\$846,661	\$852,267	\$869,101	9%
<u>Northern Regions</u>						
Northwest (1)	15,308	16,400	16,575	16,622	17,109	12
Headwaters (2)	12,803	13,836	13,834	13,884	14,172	11
Arrowhead (3)	53,999	57,754	57,083	56,503	57,646	7
West Central (4)	41,987	45,391	46,047	46,642	47,817	14
Five (5)	31,363	33,026	32,769	32,699	33,381	6
East Central (7E)	32,734	34,301	34,874	33,952	34,478	5
<u>Southern Regions</u>						
Six East (6E)	18,446	19,738	19,990	19,979	20,310	10
Upper MN Valley (6W)	8,425	8,982	8,971	9,001	9,264	10
Central MN (7W)	67,556	70,097	70,153	70,408	71,223	5
Southwest (8)	22,840	24,826	25,036	25,255	26,004	14
Nine (9)	36,746	39,235	39,161	39,343	40,163	9
Southeastern MN (10)	79,204	84,982	84,838	85,226	87,760	11
Total Nonmetro	\$421,409	\$448,568	\$449,330	\$449,513	\$459,328	9%
<u>Metro Region</u>						
Hennepin County	155,515	163,063	163,485	167,434	169,819	9
Ramsey County	63,896	67,155	67,210	67,950	68,940	8
Remaining Metro	157,448	165,652	166,636	167,369	171,014	9
Total Metro	\$376,859	\$395,870	\$397,331	\$402,753	\$409,773	9%

Statewide Motor Fuels Tax



Corporate Franchise (Income) Tax

Program Description

Corporate franchise (income) tax is imposed on the net income of corporations. The rate of the tax is 9.8 percent. The tax base is federal taxable income with a variety of Minnesota adjustments. Corporations that do business both inside and outside of Minnesota apportion their income using a three-factor formula based on the share of the corporation's total property, payroll, and sales that are in Minnesota. Prior to 2007, the formula weighted sales 75 percent and property and payroll 12.5 percent each. Beginning in 2007, the formula gradually phases in 100 percent sales apportionment, reaching that percentage in 2014.

An alternative minimum tax (AMT) applies to federal alternative minimum taxable income, if it would result in a higher tax than the regular corporate franchise tax. This tax rate is 5.8 percent. A minimum fee is imposed on corporations (including S corporations) and partnerships in addition to the regular tax or the AMT. The minimum fee ranges from \$100 to \$5,000, depending upon the corporation's sales, property, and payroll in Minnesota.¹⁵

Tax Amount and Reporting

2013 Corporate Income Tax: \$1,057.1 million

The amount presented in this report was tabulated from all Minnesota corporate income tax returns filed during the calendar year ending December 31, 2013. (Most returns filed in 2013 were for calendar year 2012, but the total also includes some calendar year 2011 returns.) The total statewide amount of \$1,057.1 million includes taxes collected from corporations whose main offices are in other states and foreign countries. It does not include any taxes or minimum fees paid by S corporations or partnerships.

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

Corporate tax for 2009 to 2011 was allocated using the Census Bureau's 2007 Survey¹⁶, adjusted for the change in gross sales from year to year in Department of Revenue data on gross sales of businesses reporting sales tax. The 2012 and 2013 state total of corporate tax was allocated using the Census Bureau's 2012 Survey, with the 2013 data adjusted for the change in gross sales from 2012 to 2013.

¹⁵ Beginning in tax year 2013, the minimum fee amounts increase to \$190 to \$9,340 and are indexed for inflation in following years.

¹⁶ 2007 sales for Lake of the Woods County were unavailable. 2007 sales in Lake of the Woods County were estimated by increasing 2002 sales in Lake of the Woods County by the same percentage that sales increased statewide.

In addition to the total dollar amount of corporate tax shown by region and by county in sections 2 to 4 of the report, the tables below summarize statewide data by unitary/nonunitary and by type of corporation/return.

By Unitary/Nonunitary Returns¹⁷

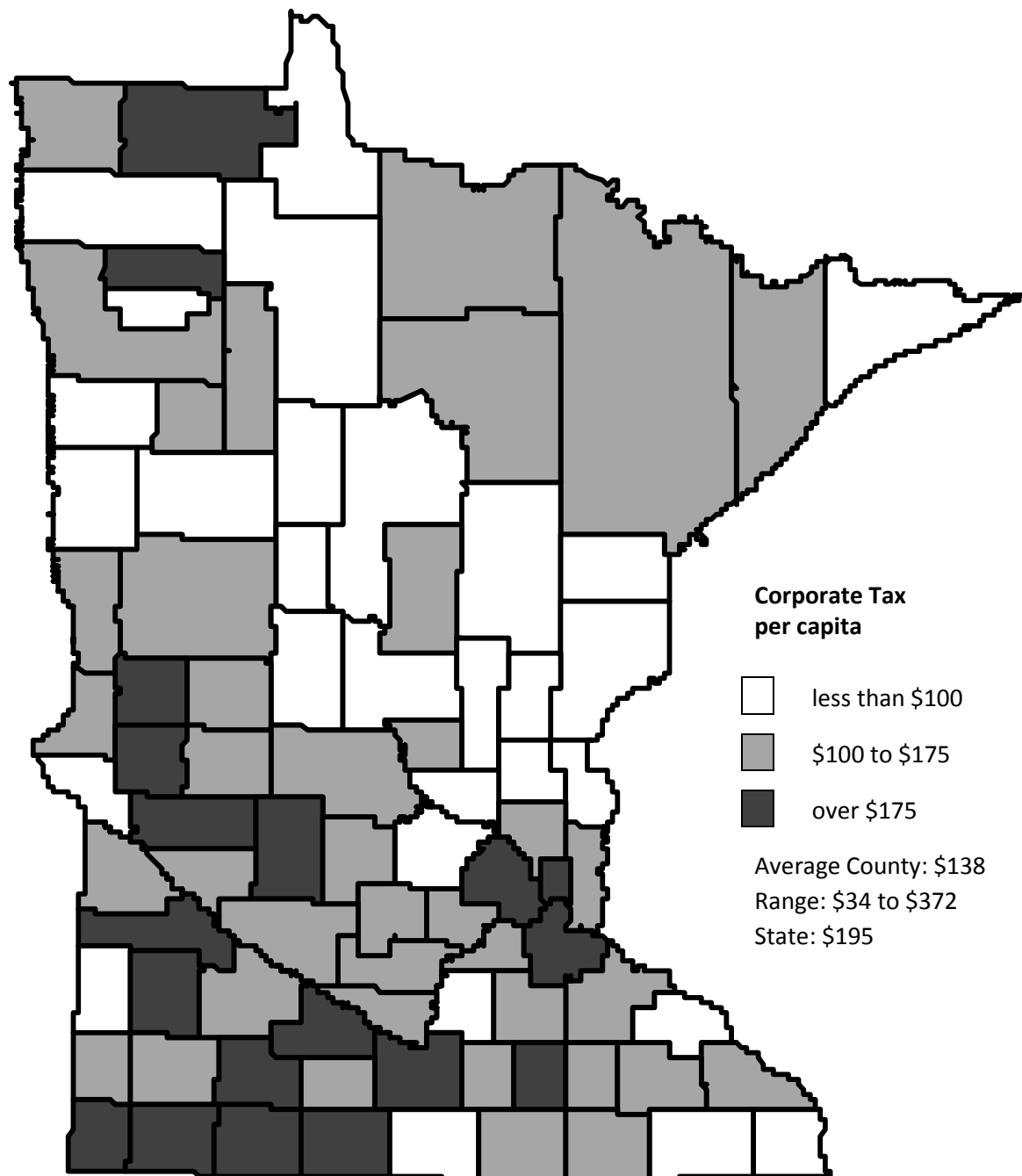
Returns Filed in 2013	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	32,831	52.7%	\$917,909,406	86.8%	\$27,959
Nonunitary Returns	<u>29,463</u>	<u>47.3</u>	<u>139,184,912</u>	<u>13.2</u>	<u>4,724</u>
Total	62,294	100.0%	\$1,057,094,318	100.0%	\$16,969

By Type of Return

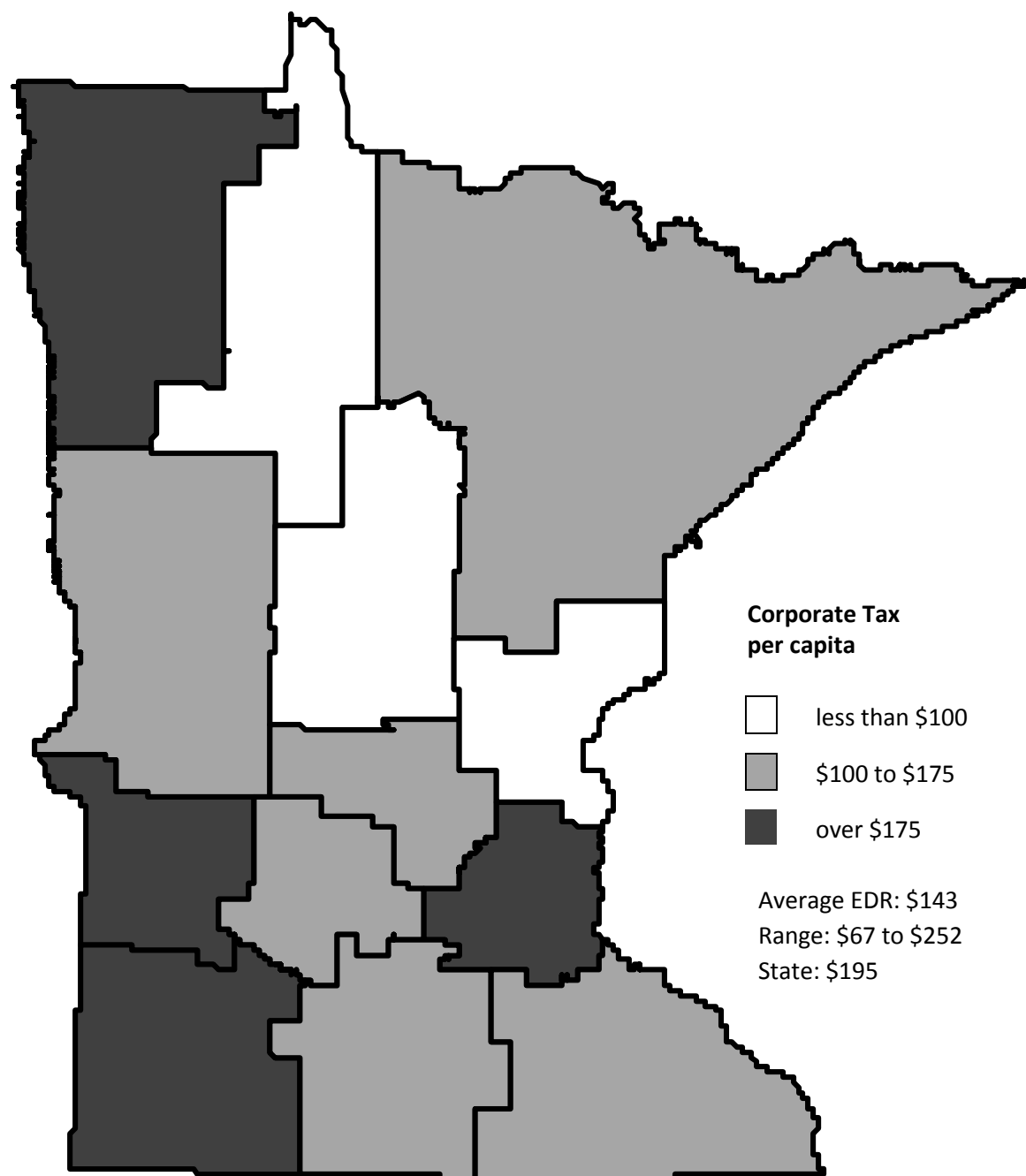
Returns Filed in 2013	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	6,106	9.8%	\$53,543,912	5.05%	\$8,769
Minimum Tax	4,845	7.8	2,736,523	0.25	565
No Tax	<u>6,773</u>	<u>10.9</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	17,724	28.5%	\$56,280,435	5.3%	\$3,175
Multistate Corporations					
Regular Tax	13,263	21.3%	\$982,460,688	93.0%	\$74,075
Minimum Tax	6,808	10.9	18,353,195	1.7	2,696
No Tax	<u>24,499</u>	<u>39.3</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	44,570	71.5%	\$1,000,813,883	94.7 %	\$22,455
All Corporations					
Regular Tax	19,369	31.1%	\$1,036,004,600	98.0%	\$53,488
Minimum Tax	11,653	18.7	21,089,718	2.0	1,810
No Tax	<u>31,272</u>	<u>50.2</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	62,294	100.0%	\$1,057,094,318	100.0%	\$16,969

¹⁷ Related corporations, such as subsidiary, brother-sister, and parent corporations, must file on a unitary basis. For these corporations, the denominator of the three-factor apportionment formula (property, payroll, and sales) includes the factors of all the corporations in the unitary group. The numerator is the factors of the individual corporation, and the taxable income apportioned is the total income of the unitary group.

Corporate Tax per capita, 2013 by County



Corporate Tax per capita, 2013 by Economic Development Region



The Past Five Years of Corporate Franchise Tax

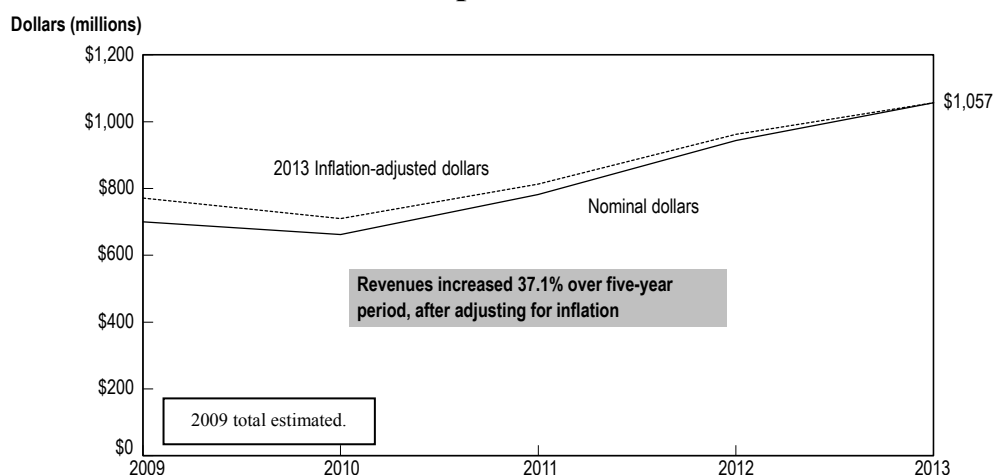
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in nominal and constant (inflation-adjusted) dollars.

Corporate Franchise Tax: Filed Calendar Years 2009 to 2013

Nominal dollars, in thousands

	2009	2010	2011	2012	2013	5-Yr. Chg. Tax
State	\$700,000	\$661,889	\$782,453	\$943,323	\$1,057,094	51%
<u>Northern Regions</u>						
Northwest (1)	8,326	7,941	9,928	12,468	16,914	103
Headwaters (2)	3,767	3,707	4,404	5,382	6,978	85
Arrowhead (3)	22,076	21,301	25,909	30,529	36,747	66
West Central (4)	14,617	14,682	18,426	23,213	27,543	88
Five (5)	9,343	9,527	11,222	13,794	13,891	49
East Central (7E)	6,195	6,028	7,110	8,691	10,864	75
<u>Southern Regions</u>						
Six East (6E)	11,647	10,658	13,564	16,638	18,101	55
Upper MN Valley (6W)	7,208	7,144	8,999	10,771	7,945	10
Central MN (7W)	30,358	28,772	35,636	42,672	45,793	51
Southwest (8)	14,946	15,501	22,019	26,349	23,920	60
Nine (9)	31,352	30,665	39,398	47,814	37,158	19
Southeastern MN (10)	41,498	39,630	48,594	60,389	66,615	61
Total Nonmetro	\$201,332	\$195,555	\$245,210	\$298,710	\$312,467	55
<u>Metro Region</u>						
Hennepin County	322,506	295,467	331,243	393,691	439,128	36
Ramsey County	68,293	65,931	78,165	95,394	92,728	36
Remaining Metro	107,869	104,936	127,835	155,528	212,771	97
Total Metro	\$498,668	\$466,334	\$537,243	\$661,880	\$744,627	49%

Statewide Corporate Franchise Tax



State General Levy

Program Description

A state general property tax levy was instituted as part of the overall property tax reform adopted during the 2001 legislative session. Ninety-five percent of the state general levy is levied on commercial/industrial property (including public utility property), and the remaining 5 percent is levied on seasonal recreational property. That portion of public utility property consisting of attached machinery used in the generation of electrical energy is exempt from the state general levy, as well as the property at the Minneapolis-St. Paul International Airport and the St. Paul intermediate airport.

For its first year in taxes payable 2002, the state general levy was \$592 million. Each subsequent year's levy is increased from the previous year's levy by the increase in the implicit price deflator for government consumption expenditures and gross investments published by the U.S. Bureau of Economic Analysis (an index of inflation).¹⁸

Tax Amount and Reporting

Payable Year 2013 State General Levy: \$839.9 million

The total state general levy for taxes payable in 2013 was \$839.9 million.

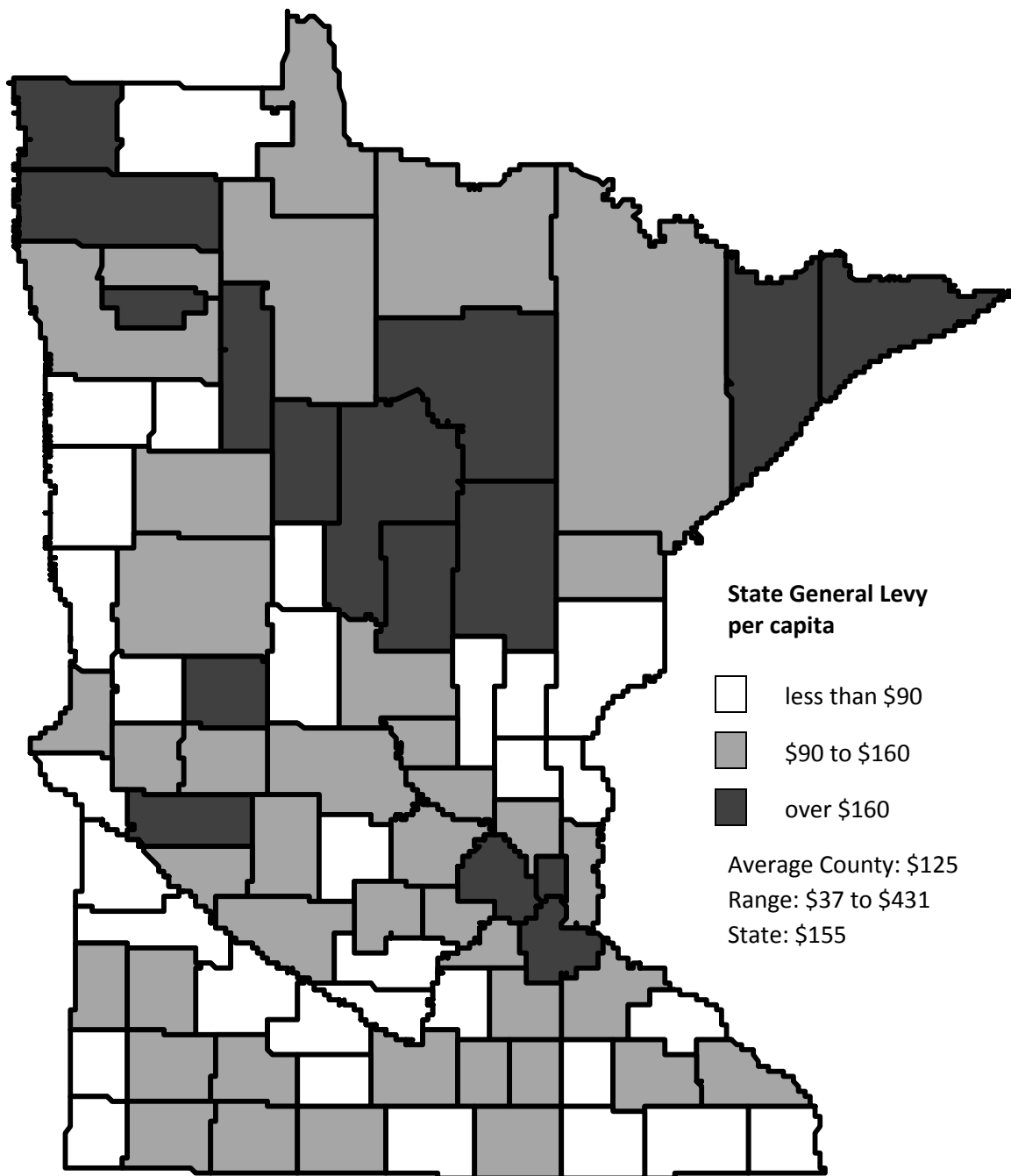
For taxes payable in 2013, the state tax rate was 52.523 percent for commercial-industrial/public utility property and 22.327 percent for seasonal recreational property, which provides revenues of \$798.0 million and \$41.9 million respectively.¹⁹

The tax rates are computed by the Department of Revenue.

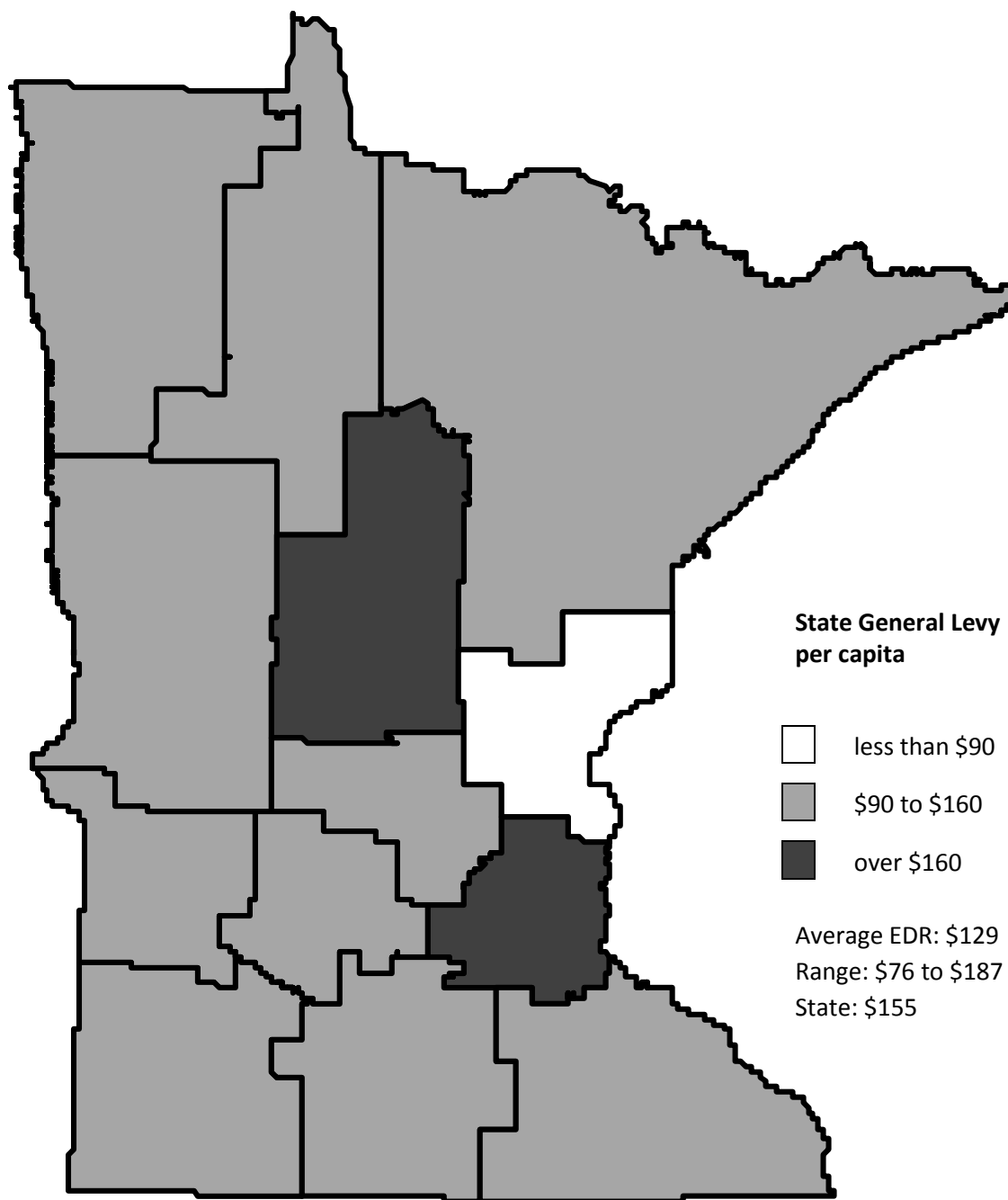
¹⁸ The historical graphs throughout this report adjust for inflation using the implicit price deflator for state and local government expenditures, as published by the U.S. Bureau of Economic Analysis, a slightly different measure than the general government expenditure index used to adjust the state general levy amount. Use of a different measure explains why the inflation-adjusted line in the graph on page 96 is not the same as the nominal line.

¹⁹ In addition to the amount formally levied, an additional amount of approximately \$2.4 million is collected from properties that are not included in the abstract of assessment (i.e., the majority of the tax is on certain transmission and distribution line property). This amount is not included in this report because its distribution is unknown.

State General Levy per capita, 2013 by County



State General Levy per capita, 2013 by Economic Development Region



The First Five Years of State General Levy

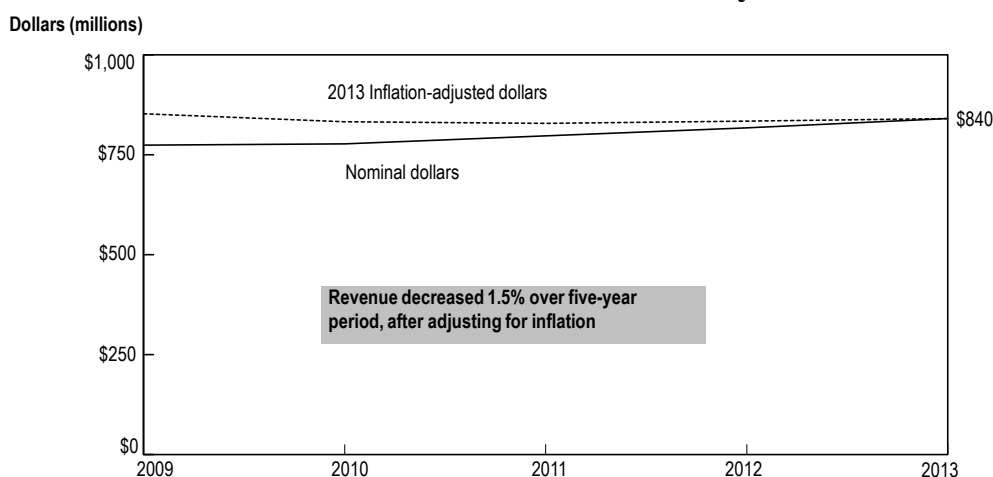
The table below shows the distribution of the state general levy in thousands of dollars for the first five years for the state and economic development regions. The graph shows total dollars of the state general levy for that same time period in nominal and constant (inflation-adjusted) dollars.

State General Levy: Payable 2009 to 2013

Nominal dollars, in thousands

	2009	2010	2011	2012	2013	5-Yr. Chg. Tax
State	\$773,957	\$776,701	\$796,623	\$817,361	\$839,944	9%
<u>Northern Regions</u>						
Northwest (1)	6,560	7,070	9,544	10,392	11,345	73
Headwaters (2)	9,184	9,877	11,277	12,544	13,397	46
Arrowhead (3)	36,264	36,160	39,659	44,077	46,320	28
West Central (4)	22,832	24,168	26,204	27,764	28,963	27
Five (5)	27,500	28,295	28,739	29,725	30,446	11
East Central (7E)	11,372	11,453	11,984	12,339	12,313	8
<u>Southern Regions</u>						
Six East (6E)	9,648	10,114	11,132	11,679	12,429	29
Upper MN Valley (6W)	3,265	3,480	3,693	4,033	4,373	34
Central MN (7W)	44,509	46,600	48,679	50,430	52,244	17
Southwest (8)	8,842	9,615	10,785	11,683	13,244	50
Nine (9)	20,378	20,908	22,474	23,663	25,024	23
Southeastern MN (10)	46,715	48,306	51,866	53,838	56,095	20
Total Nonmetro	\$247,070	\$256,045	\$276,037	\$292,166	\$306,193	24%
<u>Metro Region</u>						
Hennepin County	274,286	266,474	263,175	266,033	275,099	0
Ramsey County	92,356	90,813	91,537	91,306	91,157	-1
Remaining Metro	160,246	163,369	165,875	167,856	167,494	5
Total Metro	\$526,888	\$520,656	\$520,586	\$525,194	\$533,751	1%

Statewide State General Levy



2. Summary Data

This section contains summary data for the most recent available year on

- statewide totals
- the seven metro and the 80 nonmetro counties
- the 13 economic development regions

A sample table and a general explanation of the tables in sections 2, 3, and 4 of the report precede the data.

General Explanations of Tables

The basic format is the same for all the regional and county tables in sections 3 and 4 of the report. (See adjacent page.)

I. MAJOR STATE AIDS/CREDITS. Although all of the aids/credits listed are paid by the state, there are three types of aids/credits.

A. Aids to Local Governments

- Are paid to or for the benefit of the local taxing district
- Are paid on behalf of individuals in the county (MinnesotaCare)
- Reduce what is needed from the property tax levy

B. Property Tax Credits

- Are paid to the local taxing district, but are listed on the property tax statement as a credit against the property's gross tax
- Benefit only certain types of property
- Are computed on a parcel-by-parcel basis on qualifying property

C. Property Tax Refunds (Circuit Breaker/Targeting)

- Are paid directly to homeowners and renters (property tax refund)
- Are based upon a relationship between household income and the homeowner's property tax or the renter's share of property tax (property tax refund)
- Are targeted to homeowners who have large property tax increases in one year (targeting)

II. PROPERTY TAX DATA

A. Property Tax Levy for taxes payable in 2013 by type of taxing district, including the state property tax levy

B. Property Valuation of taxable real and personal property for the 2012 assessment (taxes payable in 2013), including the total market value, referendum market value, and net tax capacity

C. The Average Tax Rates for taxes payable in 2013 of the local net tax capacity and referendum market value

III. MAJOR STATE TAXES

- Individual income tax
- Sales/use tax
- Motor vehicle sales tax
- Motor vehicle registration tax
- Motor fuels tax (i.e., gas tax)
- Corporate income tax
- State general property tax

The motor vehicle sales tax, the motor vehicle registration tax, the motor fuels tax, and the corporate income tax have been included in this report on a county-by-county basis. However, the county amounts are estimates since actual collections by county are not available. (See the sections for each of the apportioned taxes for detail on the county apportionment calculations.)

	COUNTY			REGION	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)					
Human Services Aid (Calendar 2013)					
MinnesotaCare					
Medical Assistance					
Minnesota Family Investment Program					
General Assistance					
Social Services					
Miscellaneous					
Total					
Highway Aid (Calendar 2013)					
County Aid					
Municipal Aid					
Township Aid					
Total					
Local Government Aid (Calendar 2013)					
Disparity Reduction Aid (Calendar 2013)					
County Program Aid (Payable 2013)					
Community Corrections Funding (2013)					
Total Aids					
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit					
Miscellaneous Credits					
Total Property Tax Credits					
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)					
Regular (Renters)					
Targeting Refund					
Total Property Tax Refunds					
Total Aids/Credits					
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy					
City/Town Levy					
School District Net Tax Capacity Levy					
School District Referendum Market Value Levy					
Miscellaneous District Levy					
State Property Tax Levy					
Total Levy					
Less Property Tax Credits					
Net Property Taxes Payable					
B. Property Valuation (2012 Assessment)					
Market Valuation					
Referendum Market Valuation					
Net Tax Capacity (NTC)					
C. Average Local NTC Tax Rate					
Avg. Referendum Mkt. Value Tax Rate					
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)					
Sales/Use Tax (Calendar 2013)					
Motor Vehicle Sales Tax (Calendar 2013)					
Motor Vehicle Registration Tax (Calendar 2013)					
Motor Fuels Tax (Calendar 2013)					
Corporate Income Tax (Calendar 2013)					
State General Property Tax (Payable 2013)					
Total State Taxes					

Statewide Summary

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

2013 population is used to calculate per capita amounts in the tables and maps throughout the report.

The total state aids and credits contained in this report equal about \$14.2 billion, whereas the total of the seven major taxes listed in this report equal \$16.35 billion paid by residents and an additional \$1.35 billion paid by nonresidents (for a total tax amount of \$17.7 billion).

The total taxes presented in this report **are not the total of all taxes collected by the state**. The total state net tax receipts were about \$18.8 billion in fiscal year 2012 and \$20.5 billion in fiscal year 2013. Furthermore, the taxes presented in this report are not for a specific time period but rather are the latest available data and/or the next data in sequence to the 2012 Update report (published April 2016). Therefore, the \$17.7 billion total taxes listed in this report (residents and nonresidents) is about 90 percent of the total taxes actually collected over that period.

The taxes not contained in this report include estate, mortgage registry and deed, insurance gross premiums, MinnesotaCare, mineral, cigarette and tobacco products, lawful gambling, and alcoholic beverages. The collections from some of these taxes are dedicated for specific purposes, and amounts are not available by county.

I. Major State Aids/Credits	STATEWIDE SUMMARY - RESIDENTS ONLY		
	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments			
Education Aid (2012-2013)	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)			
Medical Assistance	3,415,067	24.9	630
Minnesota Family Investment Program	71,943	0.5	13
General Assistance	51,738	0.4	10
MinnesotaCare	27,022	0.2	5
Social Services	1,414,982	10.3	261
Miscellaneous	173,366	1.3	32
Total	5,154,118	37.6	951
Highway Aid (Calendar 2013)			
County Aid	524,766	3.8	97
Municipal Aid	158,894	1.2	29
Township Aid	37,604	0.3	7
Total	721,264	5.3	133
Other Aid (2012)			
Local Government Aid (Calendar 2013)	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	18,304	0.1	3
County Program Aid (Payable 2013)	165,570	1.2	31
Community Corrections Funding (2013)	84,518	0.6	16
Total Aids	13,709,446	100.0	2,531
B. Property Tax Credits (Payable 2013)			
Agricultural Market Value Credit	23,007	47.5	4
Miscellaneous Credits	25,405	52.5	5
Total Property Tax Credits	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)			
Regular (Homeowners)	270,419	59.9	50
Regular (Renters)	180,484	40.0	33
Targeting Refund	729	0.2	0
Total Property Tax Refunds	451,632	100.0	83
Total Aids/Credits	\$14,209,489	100.0%	\$2,623
II. Property Tax Data			
A. Property Tax Levy (Payable 2013)			
County Levy	\$2,523,073	29.5%	\$466
City/Town Levy	1,974,180	23.1	364
School District Net Tax Capacity Levy	1,325,926	15.5	245
School District Referendum Market Value Levy	792,383	9.3	146
Miscellaneous District Levy	1,099,743	12.9	203
State Property Tax Levy	839,944	9.8	155
Total Levy	\$8,555,249	100.0%	\$1,579
Less Property Tax Credits	48,411		9
Net Property Taxes Payable	8,506,837		1,570
B. Property Valuation (2012 Assessment)			
Market Valuation	\$545,817,646		\$100,745
Referendum Market Valuation	418,114,779		77,174
Net Tax Capacity (NTC)	5,753,473		1,062
C. Average Local NTC Tax Rate	119.747		
Avg. Referendum Mkt. Value Tax Rate	0.197		
III. Major State Taxes			
Individual Income Tax (2012 filed 2013)	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	1,057,094	6.5	195
State General Property Tax (Payable 2013)	839,944	5.2	155
Total State Taxes	\$16,288,540	100.0%	\$3,006

		STATEWIDE SUMMARY - INCLUDES NONRESIDENTS		
		Amount	Percent	Per Capita
I. Major State Aids/Credits		(000s)		
A. Aids to Local Governments				
Education Aid (2012-2013)		\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)				
Medical Assistance		3,415,067	24.9	630
Minnesota Family Investment Program		71,943	0.5	13
General Assistance		51,738	0.4	10
MinnesotaCare		27,022	0.2	5
Social Services		1,414,982	10.3	261
Miscellaneous		173,366	1.3	32
Total		5,154,118	37.6	951
Highway Aid (Calendar 2013)				
County Aid		524,766	3.8	97
Municipal Aid		158,894	1.2	29
Township Aid		37,604	0.3	7
Total		721,264	5.3	133
Other Aid (2013)				
Local Government Aid (Calendar 2013)		427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)		18,304	0.1	3
County Program Aid (Payable 2013)		165,570	1.2	31
Community Corrections Funding (2013)		84,518	0.6	16
Total Aids		13,709,446	100.0	2,531
B. Property Tax Credits (Payable 2013)				
Agricultural Market Value Credit		23,007	47.5	4
Miscellaneous Credits		25,405	52.5	5
Total Property Tax Credits		48,411	100.0	9
C. Property Tax Refunds (12 filed 13)				
Regular (Homeowners)		270,419	59.9	50
Regular (Renters)		180,484	40.0	33
Targeting Refund		729	0.2	0
Total Property Tax Refunds		451,632	100.0	83
Total Aids/Credits		\$14,209,489	100.0%	\$2,623
II. Property Tax Data				
A. Property Tax Levy (Payable 2013)				
County Levy		\$2,523,073	29.5%	\$466
City/Town Levy		1,974,180	23.1	364
School District Net Tax Capacity Levy		1,325,926	15.5	245
School District Referendum Market Value Levy		792,383	9.3	146
Miscellaneous District Levy		1,099,743	12.9	203
State Property Tax Levy		839,944	9.8	155
Total Levy		\$8,555,249	100.0%	\$1,579
Less Property Tax Credits		48,411		9
Net Property Taxes Payable		8,506,837		1,570
B. Property Valuation (2012 Assessment)				
Market Valuation		\$545,817,646		\$100,745
Referendum Market Valuation		418,114,779		77,174
Net Tax Capacity (NTC)		5,753,473		1,062
C. Average Local NTC Tax Rate		119.747		
Avg. Referendum Mkt. Value Tax Rate		0.197		
III. Major State Taxes				
Individual Income Tax (2012 filed 2013)		\$8,360,677	47.4%	\$1,543
Sales/Use Tax (Calendar 2013)		5,247,386	29.8	969
Motor Vehicle Sales Tax (Calendar 2013)		621,909	3.5	115
Motor Vehicle Registration Tax (Calendar 2013)		636,027	3.6	117
Motor Fuels Tax (Calendar 2013)		869,101	4.9	160
Corporate Income Tax (Calendar 2013)		1,057,094	6.0	195
State General Property Tax (Payable 2013)		839,944	4.8	155
Total State Taxes		\$17,632,139	100.0%	\$3,254

Metro/Nonmetro Data

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

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

Table 2-4 presents a statewide breakdown of metro versus nonmetro for each of the categories. Each item adds across to 100 percent; for example 56.0 percent of the education aid goes to metro counties and 44.0 percent goes to nonmetro counties.

2013 population is used to calculate per capita amounts in the tables and maps throughout this report.

Note: The metro and nonmetro totals add to the state totals in Table 2-1, which include only Minnesota residents.

The additional amounts paid by out-of-state taxpayers have not been allocated to any county. The amount of sales and income taxes which is unallocated to Minnesota is about \$1.3 billion. Appendix B has a list of the type of tax and amounts not entirely allocated to Minnesota counties.

I. Major State Aids/Credits	METRO			NONMETRO		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$4,005,978	54.2%	\$1,358	\$3,132,198	49.6%	\$1,270
Human Services Aid (Calendar 2013)						
Medical Assistance	1,920,850	26.0	651	1,494,217	23.7	606
Minnesota Family Investment Program	46,701	0.6	16	25,242	0.4	10
General Assistance	37,186	0.5	13	14,552	0.2	6
MinnesotaCare	16,581	0.2	6	10,441	0.2	4
Social Services	761,484	10.3	258	653,498	10.3	265
Miscellaneous	113,577	1.5	38	59,790	0.9	24
Total	2,896,378	39.2	982	2,257,740	35.7	915
Highway Aid (Calendar 2013)						
County Aid	130,870	1.8	44	393,897	6.2	160
Municipal Aid	105,451	1.4	36	53,443	0.8	22
Township Aid	781	0.0	0	36,823	0.6	15
Total	237,102	3.2	80	484,163	7.7	196
Other Aid (2013)						
Local Government Aid (Calendar 2013)	133,583	1.8	45	293,912	4.7	119
Disparity Reduction Aid (Calendar 2013)	1,366	0.0	0	16,938	0.3	7
County Program Aid (Payable 2013)	76,965	1.0	26	88,605	1.4	36
Community Corrections Funding (2013)	40,888	0.6	14	43,630	0.7	18
Total Aids	7,392,259	100.0	2,505	6,317,187	100.0	2,561
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	1,224	59.1	0	21,783	47.0	9
Miscellaneous Credits	848	40.9	0	24,557	53.0	10
Total Property Tax Credits	2,071	100.0	1	46,340	100.0	19
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	186,941	60.4	63	83,479	58.8	34
Regular (Renters)	122,284	39.5	41	58,200	41.0	24
Targeting Refund	394	0.1	0	335	0.2	0
Total Property Tax Refunds	309,619	100.0	105	142,013	100.0	58
Total Aids/Credits	\$7,703,949	100.0%	\$2,611	\$6,505,540	100.0%	\$2,637
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$1,220,317	23.1%	\$414	\$1,302,756	39.8%	\$528
City/Town Levy	1,191,170	22.6	404	783,010	23.9	317
School District Net Tax Capacity Levy	786,517	14.9	267	539,409	16.5	219
School District Referendum Market Value Levy	552,213	10.5	187	240,170	7.3	97
Miscellaneous District Levy	997,209	18.9	338	102,535	3.1	42
State Property Tax Levy	533,751	10.1	181	306,193	9.4	124
Total Levy	\$5,281,178	100.0%	\$1,790	\$3,274,071	100.0%	\$1,327
Less Property Tax Credits	2,071		1	46,340		19
Net Property Taxes Payable	5,279,107		1,789	3,227,731		1,308
B. Property Valuation (2012 Assessment)						
Market Valuation	\$268,464,012		\$90,977	\$277,353,634		\$112,428
Referendum Market Valuation	263,565,849		89,318	154,548,929		62,648
Net Tax Capacity (NTC)	3,104,309		1,052	2,649,164		1,074
C. Average Local NTC Tax Rate	134.327			102.663		
Avg. Referendum Mkt. Value Tax Rate	0.219			0.161		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$5,242,863	50.2%	\$1,777	\$2,639,750	45.2%	\$1,070
Sales/Use Tax (Calendar 2013)	2,844,128	27.2	964	1,537,723	26.3	623
Motor Vehicle Sales Tax (Calendar 2013)	326,214	3.1	111	295,695	5.1	120
Motor Vehicle Registration Tax (Calendar 2013)	344,351	3.3	117	291,676	5.0	118
Motor Fuels Tax (Calendar 2013)	409,773	3.9	139	459,328	7.9	186
Corporate Income Tax (Calendar 2013)	744,627	7.1	252	312,467	5.3	127
State General Property Tax (Payable 2013)	533,751	5.1	181	306,193	5.2	124
Total State Taxes	\$10,445,707	100.0%	\$3,540	\$5,842,832	100.0%	\$2,368

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
A. Aids to Local Governments				
Education Aid (2012-2013)	\$4,005,978	56.1%	\$3,132,198	43.9%
Human Services Aid (Calendar 2013)				
Medical Assistance	1,920,850	56.2	1,494,217	43.8
Minnesota Family Investment Program	46,701	64.9	25,242	35.1
General Assistance	37,186	71.9	14,552	28.1
MinnesotaCare	16,581	61.4	10,441	38.6
Social Services	761,484	53.8	653,498	46.2
Miscellaneous	113,577	65.5	59,790	34.5
Total	2,896,378	56.2	2,257,740	43.8
Highway Aid (Calendar 2013)				
County Aid	130,870	24.9	393,897	75.1
Municipal Aid	105,451	66.4	53,443	33.6
Township Aid	781	2.1	36,823	97.9
Total	237,102	32.9	484,163	67.1
Other Aid (2013)				
Local Government Aid (Calendar 2013)	133,583	31.2	293,912	68.8
Disparity Reduction Aid (Calendar 2013)	1,366	7.5	16,938	92.5
County Program Aid (Payable 2013)	76,965	46.5	88,605	53.5
Community Corrections Funding (2013)	40,888	48.4	43,630	51.6
Total Aids	7,392,259	53.9	6,317,187	46.1
B. Property Tax Credits (Payable 2013)				
Agricultural Market Value Credit	1,224	5.3	21,783	94.7
Miscellaneous Credits	848	3.3	24,557	96.7
Total Property Tax Credits	2,071	4.3	46,340	95.7
C. Property Tax Refunds (12 filed 13)				
Regular (Homeowners)	186,941	69.1	83,479	30.9
Regular (Renters)	122,284	67.8	58,200	32.2
Targeting Refund	394	54.0	335	46.0
Total Property Tax Refunds	309,619	68.6	142,013	31.4
Total Aids/Credits	\$7,703,949	54.2%	\$6,505,540	45.8%
II. Property Tax Data				
A. Property Tax Levy (Payable 2013)				
County Levy	\$1,220,317	48.4%	\$1,302,756	51.6%
City/Town Levy	1,191,170	60.3	783,010	39.7
School District Net Tax Capacity Levy	786,517	59.3	539,409	40.7
School District Referendum Market Value Levy	552,213	69.7	240,170	30.3
Miscellaneous District Levy	997,209	90.7	102,535	9.3
State Property Tax Levy	533,751	63.5	306,193	36.5
Total Levy	\$5,281,178	61.7%	\$3,274,071	38.3%
Less Property Tax Credits	2,071		46,340	
Net Property Taxes Payable	5,279,107		3,227,731	
B. Property Valuation (2012 Assessment)				
Market Valuation	\$268,464,012		\$277,353,634	
Referendum Market Valuation	263,565,849		154,548,929	
Net Tax Capacity (NTC)	3,104,309		2,649,164	
C. Average Local NTC Tax Rate	134.327		102.663	
Avg. Referendum Mkt. Value Tax Rate	0.219		0.161	
III. Major State Taxes				
Individual Income Tax (2012 filed 2013)	\$5,242,863	66.5%	\$2,639,750	33.5%
Sales/Use Tax (Calendar 2013)	2,844,128	64.9	1,537,723	35.1
Motor Vehicle Sales Tax (Calendar 2013)	326,214	52.5	295,695	47.5
Motor Vehicle Registration Tax (Calendar 2013)	344,351	54.1	291,676	45.9
Motor Fuels Tax (Calendar 2013)	409,773	47.1	459,328	52.9
Corporate Income Tax (Calendar 2013)	744,627	70.4	312,467	29.6
State General Property Tax (Payable 2013)	533,751	63.5	306,193	36.5
Total State Taxes	\$10,445,707	64.1%	\$5,842,832	35.9%

3. Regional Data

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

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

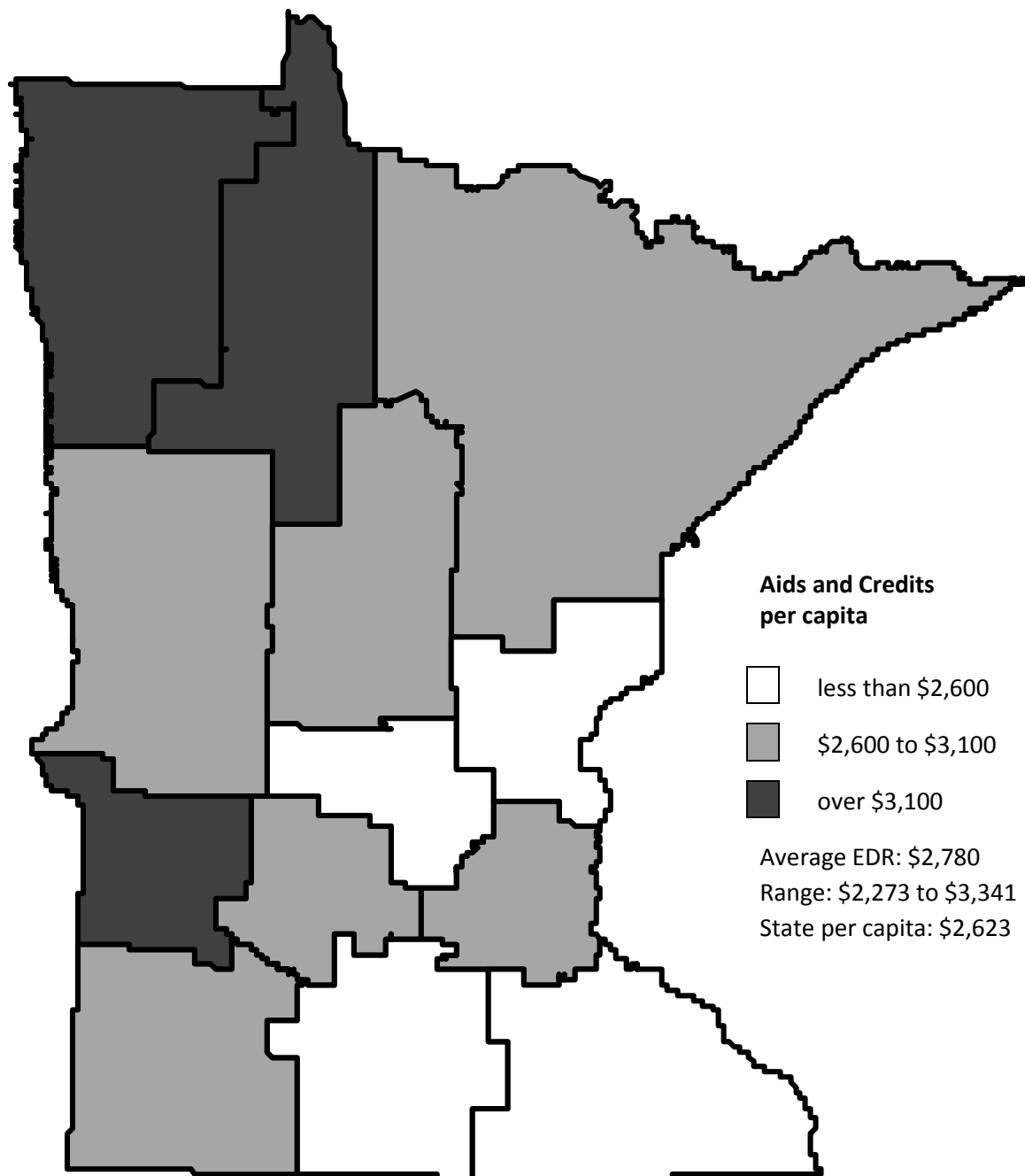
Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. There is a separate table for each region.

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

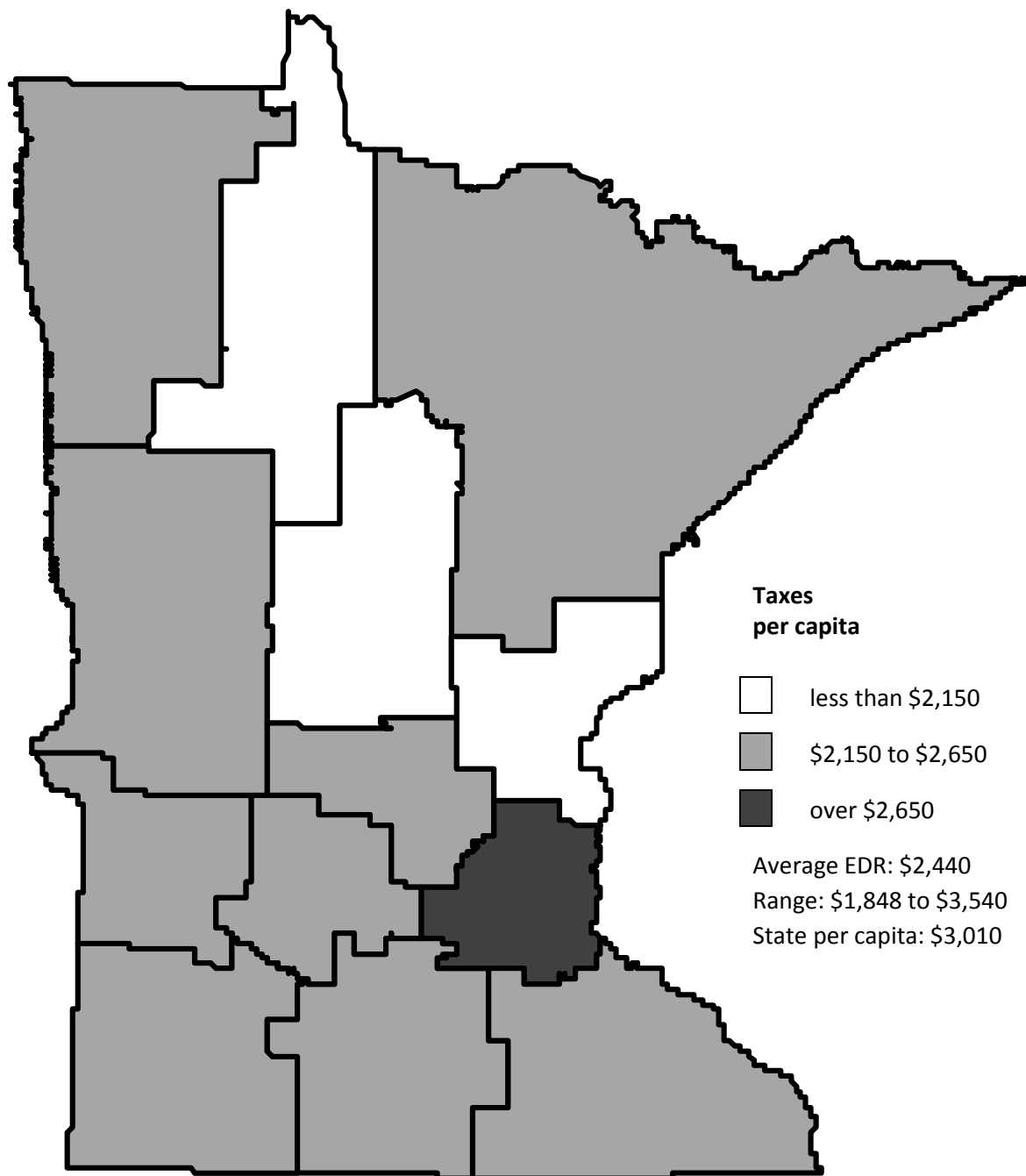
The map of Minnesota on page 4 and table on page 5 show the counties that are located in each of the 13 economic development regions.

2013 population is used to calculate per capita amounts in the tables and maps throughout this report, except for Appendix C and the maps on pages 112 and 113.

Total Aids and Credits (\$14.2 billion), per capita by Economic Development Region

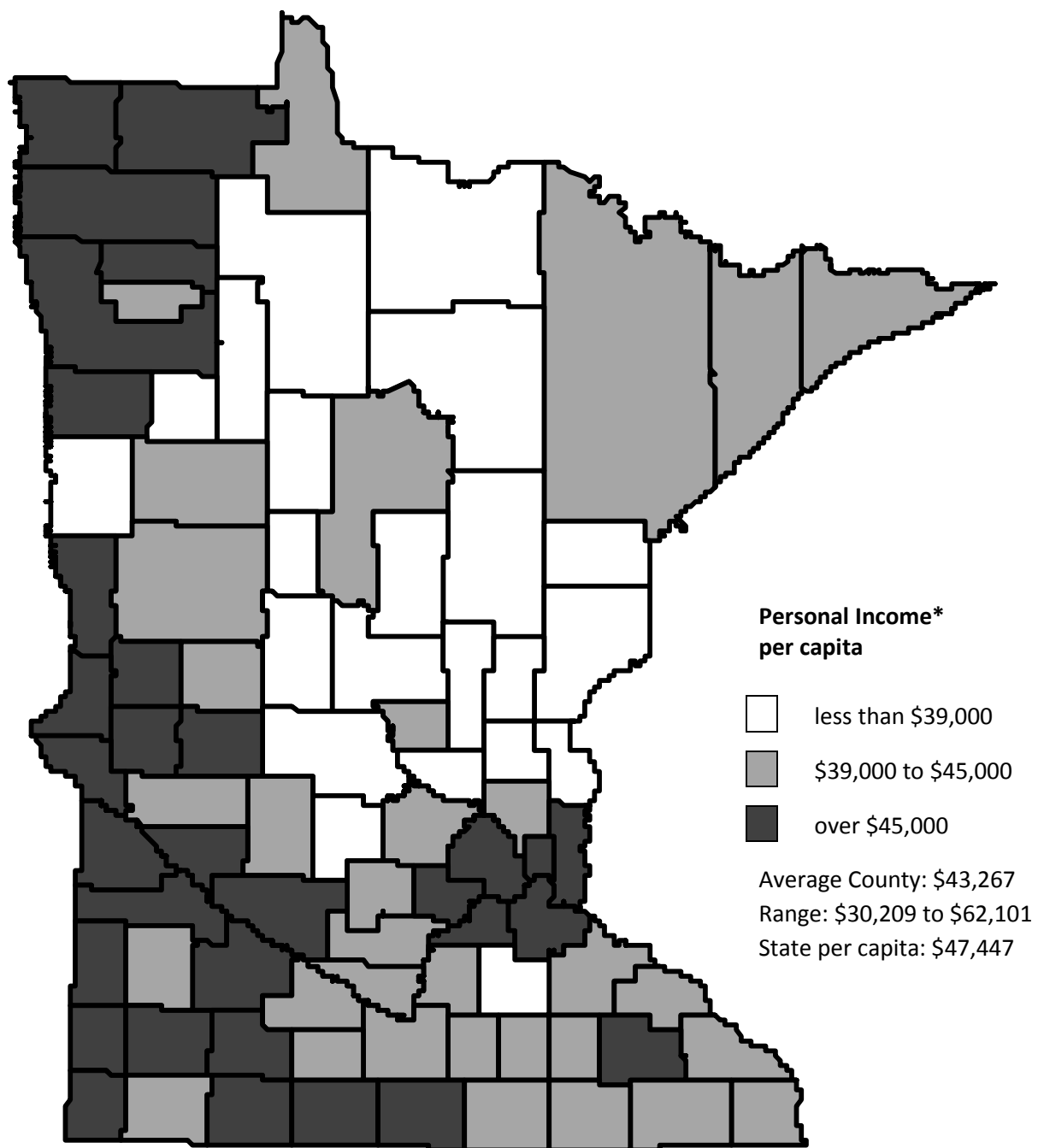


Total Taxes (\$16.3 Billion),* per capita by Economic Development Region



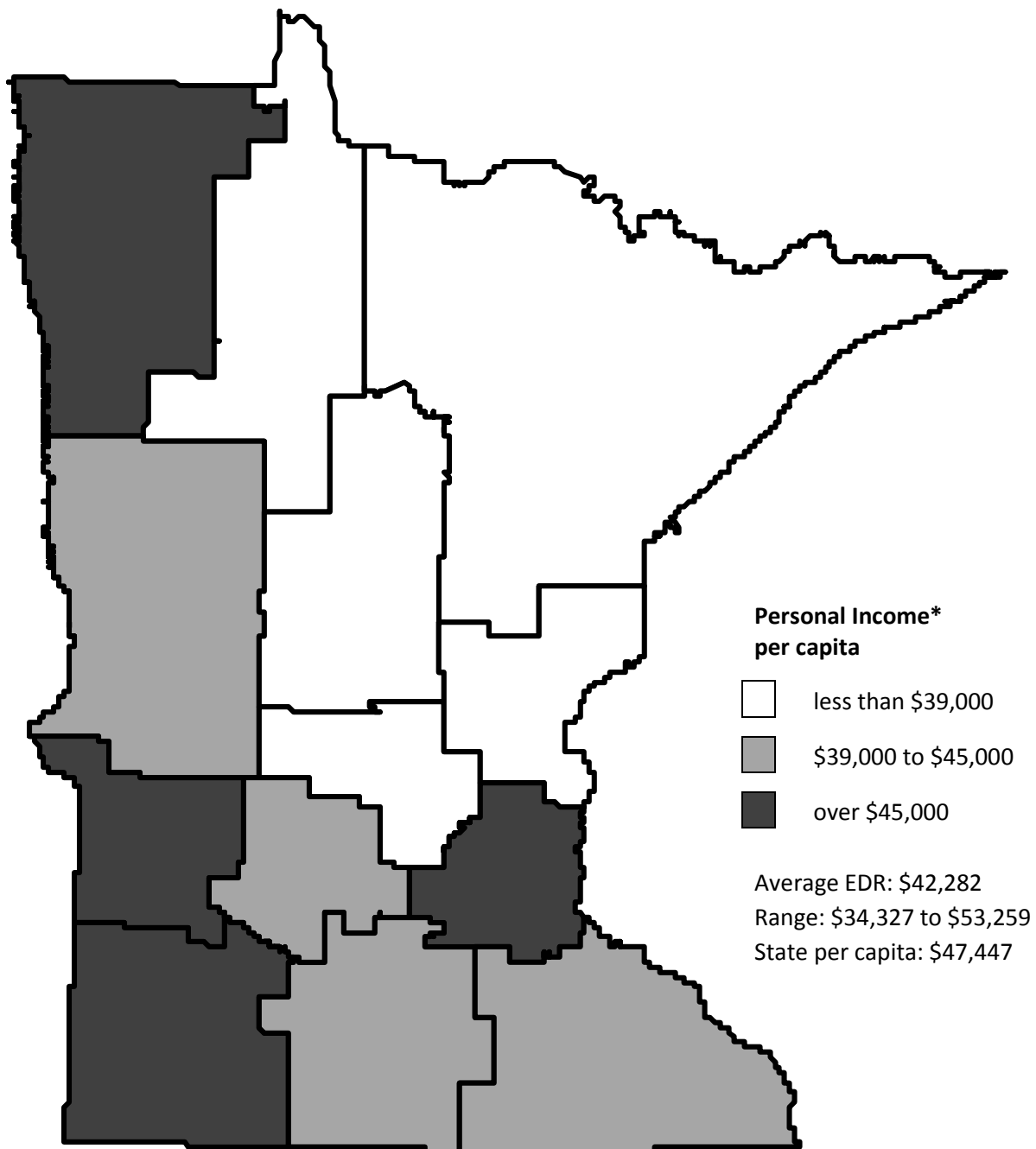
* Total taxes include only the taxes on residents. The \$1.3 billion paid by nonresidents and not allocated to Minnesota counties is excluded.

Personal Income (\$257.1 billion in 2013), per capita by County



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

Personal Income (\$257.1 billion in 2013), per capita by Economic Development Region



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

I. Major State Aids/Credits	NW (1)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$124,793	45.9%	\$1,454	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)						
Medical Assistance	59,845	22.0	697	3,415,067	24.9	630
Minnesota Family Investment Program	787	0.3	9	71,943	0.5	13
General Assistance	415	0.2	5	51,738	0.4	10
MinnesotaCare	484	0.2	6	27,022	0.2	5
Social Services	27,218	10.0	317	1,414,982	10.3	261
Miscellaneous	1,785	0.7	21	173,366	1.3	32
Total	90,533	33.3	1,055	5,154,118	37.6	951
Highway Aid (Calendar 2013)						
County Aid	29,653	10.9	345	524,766	3.8	97
Municipal Aid	1,757	0.6	20	158,894	1.2	29
Township Aid	4,414	1.6	51	37,604	0.3	7
Total	35,824	13.2	417	721,264	5.3	133
Other Aid (2013)						
Local Government Aid (Calendar 2013)	15,190	5.6	177	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	551	0.2	6	18,304	0.1	3
County Program Aid (Payable 2013)	3,235	1.2	38	165,570	1.2	31
Community Corrections Funding (2013)	1,839	0.7	21	84,518	0.6	16
Total Aids	271,966	100.0	3,168	13,709,446	100.0	2,530
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	1,553	60.0	18	23,007	47.5	4
Miscellaneous Credits	1,035	40.0	12	25,405	52.5	5
Total Property Tax Credits	2,588	100.0	30	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	1,553	54.4	18	270,419	59.9	50
Regular (Renters)	1,288	45.1	15	180,484	40.0	33
Targeting Refund	12	0.4	0	729	0.2	0
Total Property Tax Refunds	2,854	100.0	33	451,632	100.0	83
Total Aids/Credits	\$277,408	100.0%	\$3,232	\$14,209,489	100.0%	\$2,623
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$48,394	41.5%	\$564	\$2,523,073	29.5%	\$466
City/Town Levy	22,762	19.5	265	1,974,180	23.1	364
School District Net Tax Capacity Levy	16,659	14.3	194	1,325,926	15.5	245
School District Referendum Market Value Levy	9,861	8.5	115	792,383	9.3	146
Miscellaneous District Levy	7,549	6.5	88	1,099,743	12.9	203
State Property Tax Levy	11,345	9.7	132	839,944	9.8	155
Total Levy	\$116,569	100.0%	1,358	\$8,555,249	100.0%	1,579
Less Property Tax Credits	2,588		30	48,411		9
Net Property Taxes Payable	113,981		1,328	8,506,837		1,570
B. Property Valuation (2012 Assessment)						
Market Valuation	\$10,727,639		\$124,974	\$545,817,646		\$100,745
Referendum Market Valuation	3,993,508		\$46,523	418,114,779		77,174
Net Tax Capacity (NTC)	96,283		1,122	5,753,473		1,062
C. Average Local NTC Tax Rate	98.785			119.747		
Avg. Referendum Mkt. Value Tax Rate	0.253			0.197		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$111,422	50.4%	\$1,298	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	41,188	18.6	480	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	11,576	5.2	135	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	11,624	5.3	135	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	17,109	7.7	199	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	16,914	7.6	197	1,057,094	6.5	195
State General Property Tax (Payable 2013)	11,345	5.1	132	839,944	5.2	155
Total State Taxes	\$221,177	100.0%	\$2,577	\$16,288,540	100.0%	\$3,006

I. Major State Aids/Credits	HEADWATERS (2)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$128,524	46.2%	\$1,520	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)						
Medical Assistance	88,341	31.8	1,045	3,415,067	24.9	630
Minnesota Family Investment Program	2,635	0.9	31	71,943	0.5	13
General Assistance	685	0.2	8	51,738	0.4	10
MinnesotaCare	394	0.1	5	27,022	0.2	5
Social Services	23,445	8.4	277	1,414,982	10.3	261
Miscellaneous	1,980	0.7	23	173,366	1.3	32
Total	117,480	42.2	1,390	5,154,118	37.6	951
Highway Aid (Calendar 2013)						
County Aid	18,530	6.7	219	524,766	3.8	97
Municipal Aid	542	0.2	6	158,894	1.2	29
Township Aid	1,250	0.4	15	37,604	0.3	7
Total	20,321	7.3	240	721,264	5.3	133
Other Aid (2013)						
Local Government Aid (Calendar 2013)	5,161	1.9	61	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	253	0.1	3	18,304	0.1	3
County Program Aid (Payable 2013)	4,319	1.6	51	165,570	1.2	31
Community Corrections Funding (2013)	2,064	0.7	24	84,518	0.6	16
Total Aids	278,123	100.0	3,290	13,709,446	100.0	2,530
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	854	99.8	10	23,007	47.5	4
Miscellaneous Credits	2	0.2	0	25,405	52.5	5
Total Property Tax Credits	856	100.0	10	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	1,862	53.7	22	270,419	59.9	50
Regular (Renters)	1,603	46.2	19	180,484	40.0	33
Targeting Refund	5	0.1	0	729	0.2	0
Total Property Tax Refunds	3,469	100.0	41	451,632	100.0	83
Total Aids/Credits	\$282,448	100.0%	\$3,341	\$14,209,489	100.0%	\$2,623
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$41,085	41.1%	\$486	\$2,523,073	29.5%	\$466
City/Town Levy	18,753	18.8	222	1,974,180	23.1	364
School District Net Tax Capacity Levy	18,330	18.4	217	1,325,926	15.5	245
School District Referendum Market Value Levy	5,484	5.5	65	792,383	9.3	146
Miscellaneous District Levy	2,822	2.8	33	1,099,743	12.9	203
State Property Tax Levy	13,397	13.4	158	839,944	9.8	155
Total Levy	\$99,870	100.0%	1,181	\$8,555,249	100.0%	1,579
Less Property Tax Credits	856		10	48,411		9
Net Property Taxes Payable	99,014		1,171	8,506,837		1,570
B. Property Valuation (2012 Assessment)						
Market Valuation	\$8,305,820		\$98,247	\$545,817,646		\$100,745
Referendum Market Valuation	4,798,953		\$56,765	418,114,779		77,174
Net Tax Capacity (NTC)	83,833		992	5,753,473		1,062
C. Average Local NTC Tax Rate	96.608			119.747		
Avg. Referendum Mkt. Value Tax Rate	0.114			0.197		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$61,882	36.6%	\$732	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	54,954	32.5	650	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	8,982	5.3	106	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	8,515	5.0	101	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	14,172	8.4	168	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	6,978	4.1	83	1,057,094	6.5	195
State General Property Tax (Payable 2013)	13,397	7.9	158	839,944	5.2	155
Total State Taxes	\$168,880	100.0%	\$1,998	\$16,288,540	100.0%	\$3,006

I. Major State Aids/Credits	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$373,037	40.4%	\$1,143	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)						
Medical Assistance	253,683	27.5	777	3,415,067	24.9	630
Minnesota Family Investment Program	4,279	0.5	13	71,943	0.5	13
General Assistance	3,806	0.4	12	51,738	0.4	10
MinnesotaCare	1,094	0.1	3	27,022	0.2	5
Social Services	106,407	11.5	326	1,414,982	10.3	261
Miscellaneous	13,831	1.5	42	173,366	1.3	32
Total	383,098	41.5	1,174	5,154,118	37.6	951
Highway Aid (Calendar 2013)						
County Aid	58,573	6.3	179	524,766	3.8	97
Municipal Aid	9,873	1.1	30	158,894	1.2	29
Township Aid	1,851	0.2	6	37,604	0.3	7
Total	70,297	7.6	215	721,264	5.3	133
Other Aid (2013)						
Local Government Aid (Calendar 2013)	64,781	7.0	198	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	10,783	1.2	33	18,304	0.1	3
County Program Aid (Payable 2013)	13,468	1.5	41	165,570	1.2	31
Community Corrections Funding (2013)	7,056	0.8	22	84,518	0.6	16
Total Aids	922,519	100.0	2,827	13,709,446	100.0	2,530
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	921	5.4	3	23,007	47.5	4
Miscellaneous Credits	16,252	94.6	50	25,405	52.5	5
Total Property Tax Credits	17,173	100.0	53	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	10,119	54.0	31	270,419	59.9	50
Regular (Renters)	8,504	45.4	26	180,484	40.0	33
Targeting Refund	121	0.6	0	729	0.2	0
Total Property Tax Refunds	18,744	100.0	57	451,632	100.0	83
Total Aids/Credits	\$958,436	100.0%	\$2,937	\$14,209,489	100.0%	\$2,623
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$184,397	42.5%	\$565	\$2,523,073	29.5%	\$466
City/Town Levy	93,057	21.4	285	1,974,180	23.1	364
School District Net Tax Capacity Levy	65,866	15.2	202	1,325,926	15.5	245
School District Referendum Market Value Levy	16,234	3.7	50	792,383	9.3	146
Miscellaneous District Levy	27,993	6.5	86	1,099,743	12.9	203
State Property Tax Levy	46,320	10.7	142	839,944	9.8	155
Total Levy	\$433,868	100.0%	1,329	\$8,555,249	100.0%	1,579
Less Property Tax Credits	17,173		53	48,411		9
Net Property Taxes Payable	416,695		1,277	8,506,837		1,570
B. Property Valuation (2012 Assessment)						
Market Valuation	\$31,442,350		\$96,339	\$545,817,646		\$100,745
Referendum Market Valuation	21,876,299		\$67,029	418,114,779		77,174
Net Tax Capacity (NTC)	327,632		1,004	5,753,473		1,062
C. Average Local NTC Tax Rate	112.487			119.747		
Avg. Referendum Mkt. Value Tax Rate	0.087			0.197		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$301,580	39.3%	\$924	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	250,075	32.6	766	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	37,922	4.9	116	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	37,249	4.9	114	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	57,646	7.5	177	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	36,747	4.8	113	1,057,094	6.5	195
State General Property Tax (Payable 2013)	46,320	6.0	142	839,944	5.2	155
Total State Taxes	\$767,539	100.0%	\$2,352	\$16,288,540	100.0%	\$3,006

I. Major State Aids/Credits	W CENTRAL (4)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$274,462	46.9%	\$1,223	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)						
Medical Assistance	149,790	25.6	668	3,415,067	24.9	630
Minnesota Family Investment Program	2,025	0.3	9	71,943	0.5	13
General Assistance	1,559	0.3	7	51,738	0.4	10
MinnesotaCare	735	0.1	3	27,022	0.2	5
Social Services	63,564	10.9	283	1,414,982	10.3	261
Miscellaneous	5,462	0.9	24	173,366	1.3	32
Total	223,136	38.1	994	5,154,118	37.6	951
Highway Aid (Calendar 2013)						
County Aid	40,982	7.0	183	524,766	3.8	97
Municipal Aid	4,283	0.7	19	158,894	1.2	29
Township Aid	4,703	0.8	21	37,604	0.3	7
Total	49,968	8.5	223	721,264	5.3	133
Other Aid (2013)						
Local Government Aid (Calendar 2013)	25,606	4.4	114	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	321	0.1	1	18,304	0.1	3
County Program Aid (Payable 2013)	7,546	1.3	34	165,570	1.2	31
Community Corrections Funding (2013)	3,931	0.7	18	84,518	0.6	16
Total Aids	584,969	100.0	2,607	13,709,446	100.0	2,530
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	2,514	30.3	11	23,007	47.5	4
Miscellaneous Credits	5,782	69.7	26	25,405	52.5	5
Total Property Tax Credits	8,296	100.0	37	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	6,675	57.2	30	270,419	59.9	50
Regular (Renters)	4,965	42.5	22	180,484	40.0	33
Targeting Refund	32	0.3	0	729	0.2	0
Total Property Tax Refunds	11,672	100.0	52	451,632	100.0	83
Total Aids/Credits	\$604,937	100.0%	\$2,696	\$14,209,489	100.0%	\$2,623
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$131,335	42.3%	\$585	\$2,523,073	29.5%	\$466
City/Town Levy	64,498	20.8	287	1,974,180	23.1	364
School District Net Tax Capacity Levy	50,339	16.2	224	1,325,926	15.5	245
School District Referendum Market Value Levy	23,286	7.5	104	792,383	9.3	146
Miscellaneous District Levy	12,333	4.0	55	1,099,743	12.9	203
State Property Tax Levy	28,963	9.3	129	839,944	9.8	155
Total Levy	\$310,754	100.0%	1,385	\$8,555,249	100.0%	1,579
Less Property Tax Credits	8,296		37	48,411		9
Net Property Taxes Payable	302,459		1,348	8,506,837		1,570
B. Property Valuation (2012 Assessment)						
Market Valuation	\$30,300,055		\$135,030	\$545,817,646		\$100,745
Referendum Market Valuation	14,609,544		\$65,106	418,114,779		77,174
Net Tax Capacity (NTC)	283,584		1,264	5,753,473		1,062
C. Average Local NTC Tax Rate	91.138			119.747		
Avg. Referendum Mkt. Value Tax Rate	0.160			0.197		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$249,336	44.8%	\$1,111	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	149,159	26.8	665	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	27,253	4.9	121	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	26,932	4.8	120	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	47,817	8.6	213	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	27,543	4.9	123	1,057,094	6.5	195
State General Property Tax (Payable 2013)	28,963	5.2	129	839,944	5.2	155
Total State Taxes	\$557,003	100.0%	\$2,482	\$16,288,540	100.0%	\$3,006

I. Major State Aids/Credits	FIVE (5)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$213,595	49.0%	\$1,311	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)						
Medical Assistance	122,040	28.0	749	3,415,067	24.9	630
Minnesota Family Investment Program	1,746	0.4	11	71,943	0.5	13
General Assistance	851	0.2	5	51,738	0.4	10
MinnesotaCare	970	0.2	6	27,022	0.2	5
Social Services	42,948	9.9	264	1,414,982	10.3	261
Miscellaneous	4,403	1.0	27	173,366	1.3	32
Total	172,958	39.7	1,062	5,154,118	37.6	951
Highway Aid (Calendar 2013)						
County Aid	23,638	5.4	145	524,766	3.8	97
Municipal Aid	1,619	0.4	10	158,894	1.2	29
Township Aid	2,412	0.6	15	37,604	0.3	7
Total	27,669	6.4	170	721,264	5.3	133
Other Aid (2013)						
Local Government Aid (Calendar 2013)	13,016	3.0	80	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	362	0.1	2	18,304	0.1	3
County Program Aid (Payable 2013)	5,258	1.2	32	165,570	1.2	31
Community Corrections Funding (2013)	2,788	0.6	17	84,518	0.6	16
Total Aids	435,646	100.0	2,674	13,709,446	100.0	2,530
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	2,007	63.0	12	23,007	47.5	4
Miscellaneous Credits	1,178	37.0	7	25,405	52.5	5
Total Property Tax Credits	3,186	100.0	20	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	5,560	60.4	34	270,419	59.9	50
Regular (Renters)	3,619	39.3	22	180,484	40.0	33
Targeting Refund	32	0.3	0	729	0.2	0
Total Property Tax Refunds	9,211	100.0	57	451,632	100.0	83
Total Aids/Credits	\$448,042	100.0%	\$2,751	\$14,209,489	100.0%	\$2,623
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$90,673	39.5%	\$557	\$2,523,073	29.5%	\$466
City/Town Levy	54,033	23.6	332	1,974,180	23.1	364
School District Net Tax Capacity Levy	37,511	16.4	230	1,325,926	15.5	245
School District Referendum Market Value Levy	12,095	5.3	74	792,383	9.3	146
Miscellaneous District Levy	4,635	2.0	28	1,099,743	12.9	203
State Property Tax Levy	30,446	13.3	187	839,944	9.8	155
Total Levy	\$229,394	100.0%	1,408	\$8,555,249	100.0%	1,579
Less Property Tax Credits	3,186		20	48,411		9
Net Property Taxes Payable	226,208		1,389	8,506,837		1,570
B. Property Valuation (2012 Assessment)						
Market Valuation	\$22,498,702		\$138,120	\$545,817,646		\$100,745
Referendum Market Valuation	11,513,452		\$70,682	418,114,779		77,174
Net Tax Capacity (NTC)	221,689		1,361	5,753,473		1,062
C. Average Local NTC Tax Rate	84.273			119.747		
Avg. Referendum Mkt. Value Tax Rate	0.105			0.197		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$128,991	36.9%	\$792	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	104,737	30.0	643	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	19,752	5.6	121	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	18,486	5.3	113	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	33,381	9.5	205	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	13,891	4.0	85	1,057,094	6.5	195
State General Property Tax (Payable 2013)	30,446	8.7	187	839,944	5.2	155
Total State Taxes	\$349,685	100.0%	\$2,147	\$16,288,540	100.0%	\$3,006

I. Major State Aids/Credits	SIX EAST (6E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$153,139	50.7%	\$1,311	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)						
Medical Assistance	69,952	23.2	599	3,415,067	24.9	630
Minnesota Family Investment Program	1,229	0.4	11	71,943	0.5	13
General Assistance	551	0.2	5	51,738	0.4	10
MinnesotaCare	374	0.1	3	27,022	0.2	5
Social Services	29,557	9.8	253	1,414,982	10.3	261
Miscellaneous	2,115	0.7	18	173,366	1.3	32
Total	103,779	34.4	889	5,154,118	37.6	951
Highway Aid (Calendar 2013)						
County Aid	19,006	6.3	163	524,766	3.8	97
Municipal Aid	2,129	0.7	18	158,894	1.2	29
Township Aid	2,098	0.7	18	37,604	0.3	7
Total	23,233	7.7	199	721,264	5.3	133
Other Aid (2013)						
Local Government Aid (Calendar 2013)	15,244	5.1	131	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	368	0.1	3	18,304	0.1	3
County Program Aid (Payable 2013)	3,917	1.3	34	165,570	1.2	31
Community Corrections Funding (2013)	2,126	0.7	18	84,518	0.6	16
Total Aids	301,806	100.0	2,585	13,709,446	100.0	2,530
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	1,292	99.5	11	23,007	47.5	4
Miscellaneous Credits	7	0.5	0	25,405	52.5	5
Total Property Tax Credits	1,298	100.0	11	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	4,326	59.0	37	270,419	59.9	50
Regular (Renters)	3,001	40.9	26	180,484	40.0	33
Targeting Refund	8	0.1	0	729	0.2	0
Total Property Tax Refunds	7,335	100.0	63	451,632	100.0	83
Total Aids/Credits	\$310,439	100.0%	\$2,659	\$14,209,489	100.0%	\$2,623
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$72,047	44.5%	\$617	\$2,523,073	29.5%	\$466
City/Town Levy	39,534	24.4	339	1,974,180	23.1	364
School District Net Tax Capacity Levy	21,102	13.0	181	1,325,926	15.5	245
School District Referendum Market Value Levy	13,622	8.4	117	792,383	9.3	146
Miscellaneous District Levy	3,074	1.9	26	1,099,743	12.9	203
State Property Tax Levy	12,429	7.7	106	839,944	9.8	155
Total Levy	\$161,808	100.0%	1,386	\$8,555,249	100.0%	1,579
Less Property Tax Credits	1,298		11	48,411		9
Net Property Taxes Payable	160,510		1,375	8,506,837		1,570
B. Property Valuation (2012 Assessment)						
Market Valuation	\$15,463,314		\$132,427	\$545,817,646		\$100,745
Referendum Market Valuation	6,966,219		\$59,658	418,114,779		77,174
Net Tax Capacity (NTC)	138,606		1,187	5,753,473		1,062
C. Average Local NTC Tax Rate	97.944			119.747		
Avg. Referendum Mkt. Value Tax Rate	0.196			0.197		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$132,688	46.4%	\$1,136	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	72,934	25.5	625	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	14,831	5.2	127	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	14,730	5.1	126	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	20,310	7.1	174	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	18,101	6.3	155	1,057,094	6.5	195
State General Property Tax (Payable 2013)	12,429	4.3	106	839,944	5.2	155
Total State Taxes	\$286,023	100.0%	\$2,449	\$16,288,540	100.0%	\$3,006

I. Major State Aids/Credits	MN VALLEY (6W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$61,639	43.4%	\$1,400	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)						
Medical Assistance	33,997	23.9	772	3,415,067	24.9	630
Minnesota Family Investment Program	370	0.3	8	71,943	0.5	13
General Assistance	159	0.1	4	51,738	0.4	10
MinnesotaCare	137	0.1	3	27,022	0.2	5
Social Services	15,227	10.7	346	1,414,982	10.3	261
Miscellaneous	928	0.7	21	173,366	1.3	32
Total	50,819	35.8	1,155	5,154,118	37.6	951
Highway Aid (Calendar 2013)						
County Aid	14,998	10.6	341	524,766	3.8	97
Municipal Aid	233	0.2	5	158,894	1.2	29
Township Aid	2,768	1.9	63	37,604	0.3	7
Total	17,999	12.7	409	721,264	5.3	133
Other Aid (2013)						
Local Government Aid (Calendar 2013)	8,949	6.3	203	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	569	0.4	13	18,304	0.1	3
County Program Aid (Payable 2013)	1,292	0.9	29	165,570	1.2	31
Community Corrections Funding (2013)	769	0.5	17	84,518	0.6	16
Total Aids	142,035	100.0	3,227	13,709,446	100.0	2,530
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	908	100.0	21	23,007	47.5	4
Miscellaneous Credits	0	0.0	0	25,405	52.5	5
Total Property Tax Credits	908	100.0	21	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	639	46.9	15	270,419	59.9	50
Regular (Renters)	723	53.1	16	180,484	40.0	33
Targeting Refund	0	0.0	0	729	0.2	0
Total Property Tax Refunds	1,362	100.0	31	451,632	100.0	83
Total Aids/Credits	\$144,305	100.0%	\$3,279	\$14,209,489	100.0%	\$2,623
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$34,478	47.2%	\$783	\$2,523,073	29.5%	\$466
City/Town Levy	17,760	24.3	403	1,974,180	23.1	364
School District Net Tax Capacity Levy	9,357	12.8	213	1,325,926	15.5	245
School District Referendum Market Value Levy	5,107	7.0	116	792,383	9.3	146
Miscellaneous District Levy	1,911	2.6	43	1,099,743	12.9	203
State Property Tax Levy	4,373	6.0	99	839,944	9.8	155
Total Levy	\$72,987	100.0%	1,658	\$8,555,249	100.0%	1,579
Less Property Tax Credits	908		21	48,411		9
Net Property Taxes Payable	72,079		1,638	8,506,837		1,570
B. Property Valuation (2012 Assessment)						
Market Valuation	\$9,607,710		\$218,283	\$545,817,646		\$100,745
Referendum Market Valuation	1,926,262		\$43,764	418,114,779		77,174
Net Tax Capacity (NTC)	79,611		1,809	5,753,473		1,062
C. Average Local NTC Tax Rate	79.411			119.747		
Avg. Referendum Mkt. Value Tax Rate	0.280			0.197		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$54,779	49.9%	\$1,245	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	20,697	18.8	470	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	6,333	5.8	144	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	6,490	5.9	147	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	9,264	8.4	210	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	7,945	7.2	181	1,057,094	6.5	195
State General Property Tax (Payable 2013)	4,373	4.0	99	839,944	5.2	155
Total State Taxes	\$109,881	100.0%	\$2,496	\$16,288,540	100.0%	\$3,006

I. Major State Aids/Credits	E CENTRAL (7E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$199,963	51.6%	\$1,227	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)						
Medical Assistance	95,723	24.7	588	3,415,067	24.9	630
Minnesota Family Investment Program	1,259	0.3	8	71,943	0.5	13
General Assistance	887	0.2	5	51,738	0.4	10
MinnesotaCare	889	0.2	5	27,022	0.2	5
Social Services	39,429	10.2	242	1,414,982	10.3	261
Miscellaneous	3,238	0.8	20	173,366	1.3	32
Total	141,426	36.5	868	5,154,118	37.6	951
Highway Aid (Calendar 2013)						
County Aid	24,966	6.4	153	524,766	3.8	97
Municipal Aid	1,692	0.4	10	158,894	1.2	29
Township Aid	1,347	0.3	8	37,604	0.3	7
Total	28,005	7.2	172	721,264	5.3	133
Other Aid (2013)						
Local Government Aid (Calendar 2013)	7,189	1.9	44	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	145	0.0	1	18,304	0.1	3
County Program Aid (Payable 2013)	6,867	1.8	42	165,570	1.2	31
Community Corrections Funding (2013)	3,614	0.9	22	84,518	0.6	16
Total Aids	387,207	100.0	2,377	13,709,446	100.0	2,530
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	1,808	95.8	11	23,007	47.5	4
Miscellaneous Credits	78	4.1	0	25,405	52.5	5
Total Property Tax Credits	1,887	100.0	12	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	8,757	71.3	54	270,419	59.9	50
Regular (Renters)	3,503	28.5	22	180,484	40.0	33
Targeting Refund	24	0.2	0	729	0.2	0
Total Property Tax Refunds	12,284	100.0	75	451,632	100.0	83
Total Aids/Credits	\$401,378	100.0%	\$2,464	\$14,209,489	100.0%	\$2,623
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$86,319	45.5%	\$530	\$2,523,073	29.5%	\$466
City/Town Levy	44,009	23.2	270	1,974,180	23.1	364
School District Net Tax Capacity Levy	35,325	18.6	217	1,325,926	15.5	245
School District Referendum Market Value Levy	7,551	4.0	46	792,383	9.3	146
Miscellaneous District Levy	4,277	2.3	26	1,099,743	12.9	203
State Property Tax Levy	12,313	6.5	76	839,944	9.8	155
Total Levy	\$189,794	100.0%	1,165	\$8,555,249	100.0%	1,579
Less Property Tax Credits	1,887		12	48,411		9
Net Property Taxes Payable	187,907		1,153	8,506,837		1,570
B. Property Valuation (2012 Assessment)						
Market Valuation	\$12,494,227		\$76,687	\$545,817,646		\$100,745
Referendum Market Valuation	9,195,726		\$56,441	418,114,779		77,174
Net Tax Capacity (NTC)	117,027		718	5,753,473		1,062
C. Average Local NTC Tax Rate	144.921			119.747		
Avg. Referendum Mkt. Value Tax Rate	0.086			0.197		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$140,596	46.7%	\$863	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	65,321	21.7	401	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	19,468	6.5	119	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	18,010	6.0	111	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	34,478	11.5	212	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	10,864	3.6	67	1,057,094	6.5	195
State General Property Tax (Payable 2013)	12,313	4.1	76	839,944	5.2	155
Total State Taxes	\$301,051	100.0%	\$1,848	\$16,288,540	100.0%	\$3,006

I. Major State Aids/Credits	CENTRAL MN (7W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$547,322	60.8%	\$1,335	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)						
Medical Assistance	179,124	19.9	437	3,415,067	24.9	630
Minnesota Family Investment Program	3,546	0.4	9	71,943	0.5	13
General Assistance	1,817	0.2	4	51,738	0.4	10
MinnesotaCare	1,076	0.1	3	27,022	0.2	5
Social Services	76,688	8.5	187	1,414,982	10.3	261
Miscellaneous	7,860	0.9	19	173,366	1.3	32
Total	270,111	30.0	659	5,154,118	37.6	951
Highway Aid (Calendar 2013)						
County Aid	29,993	3.3	73	524,766	3.8	97
Municipal Aid	9,253	1.0	23	158,894	1.2	29
Township Aid	1,620	0.2	4	37,604	0.3	7
Total	40,866	4.5	100	721,264	5.3	133
Other Aid (2013)						
Local Government Aid (Calendar 2013)	21,368	2.4	52	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	158	0.0	0	18,304	0.1	3
County Program Aid (Payable 2013)	14,619	1.6	36	165,570	1.2	31
Community Corrections Funding (2013)	5,612	0.6	14	84,518	0.6	16
Total Aids	900,056	100.0	2,196	13,709,446	100.0	2,530
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	2,081	98.2	5	23,007	47.5	4
Miscellaneous Credits	39	1.8	0	25,405	52.5	5
Total Property Tax Credits	2,120	100.0	5	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	18,614	63.1	45	270,419	59.9	50
Regular (Renters)	10,865	36.8	27	180,484	40.0	33
Targeting Refund	30	0.1	0	729	0.2	0
Total Property Tax Refunds	29,508	100.0	72	451,632	100.0	83
Total Aids/Credits	\$931,684	100.0%	\$2,273	\$14,209,489	100.0%	\$2,623
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$180,851	33.9%	\$441	\$2,523,073	29.5%	\$466
City/Town Levy	131,182	24.6	320	1,974,180	23.1	364
School District Net Tax Capacity Levy	110,469	20.7	269	1,325,926	15.5	245
School District Referendum Market Value Levy	42,969	8.0	105	792,383	9.3	146
Miscellaneous District Levy	16,425	3.1	40	1,099,743	12.9	203
State Property Tax Levy	52,244	9.8	127	839,944	9.8	155
Total Levy	\$534,140	100.0%	1,303	\$8,555,249	100.0%	1,579
Less Property Tax Credits	2,120		5	48,411		9
Net Property Taxes Payable	532,020		1,298	8,506,837		1,570
B. Property Valuation (2012 Assessment)						
Market Valuation	\$32,849,860		\$80,133	\$545,817,646		\$100,745
Referendum Market Valuation	27,294,941		\$66,582	418,114,779		77,174
Net Tax Capacity (NTC)	346,275		845	5,753,473		1,062
C. Average Local NTC Tax Rate	125.798			119.747		
Avg. Referendum Mkt. Value Tax Rate	0.170			0.197		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$476,172	47.5%	\$1,162	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	261,112	26.0	637	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	47,774	4.8	117	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	48,097	4.8	117	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	71,223	7.1	174	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	45,793	4.6	112	1,057,094	6.5	195
State General Property Tax (Payable 2013)	52,244	5.2	127	839,944	5.2	155
Total State Taxes	\$1,002,416	100.0%	\$2,445	\$16,288,540	100.0%	\$3,006

I. Major State Aids/Credits	SOUTHWEST (8)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$166,663	47.8%	\$1,412	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)						
Medical Assistance	74,657	21.4	632	3,415,067	24.9	630
Minnesota Family Investment Program	967	0.3	8	71,943	0.5	13
General Assistance	542	0.2	5	51,738	0.4	10
MinnesotaCare	837	0.2	7	27,022	0.2	5
Social Services	33,975	9.8	288	1,414,982	10.3	261
Miscellaneous	2,443	0.7	21	173,366	1.3	32
Total	113,421	32.6	961	5,154,118	37.6	951
Highway Aid (Calendar 2013)						
County Aid	34,428	9.9	292	524,766	3.8	97
Municipal Aid	1,400	0.4	12	158,894	1.2	29
Township Aid	5,253	1.5	44	37,604	0.3	7
Total	41,081	11.8	348	721,264	5.3	133
Other Aid (2013)						
Local Government Aid (Calendar 2013)	21,341	6.1	181	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	832	0.2	7	18,304	0.1	3
County Program Aid (Payable 2013)	2,793	0.8	24	165,570	1.2	31
Community Corrections Funding (2013)	2,222	0.6	19	84,518	0.6	16
Total Aids	348,353	100.0	2,950	13,709,446	100.0	2,530
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	2,008	100.0	17	23,007	47.5	4
Miscellaneous Credits	0	0.0	0	25,405	52.5	5
Total Property Tax Credits	2,008	100.0	17	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	1,810	46.4	15	270,419	59.9	50
Regular (Renters)	2,082	53.4	18	180,484	40.0	33
Targeting Refund	8	0.2	0	729	0.2	0
Total Property Tax Refunds	3,900	100.0	33	451,632	100.0	83
Total Aids/Credits	\$354,262	100.0%	\$3,001	\$14,209,489	100.0%	\$2,623
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$70,160	41.9%	\$594	\$2,523,073	29.5%	\$466
City/Town Levy	39,742	23.7	337	1,974,180	23.1	364
School District Net Tax Capacity Levy	25,861	15.4	219	1,325,926	15.5	245
School District Referendum Market Value Levy	15,646	9.3	133	792,383	9.3	146
Miscellaneous District Levy	2,757	1.6	23	1,099,743	12.9	203
State Property Tax Levy	13,244	7.9	112	839,944	9.8	155
Total Levy	\$167,410	100.0%	1,418	\$8,555,249	100.0%	1,579
Less Property Tax Credits	2,008		17	48,411		9
Net Property Taxes Payable	165,402		1,401	8,506,837		1,570
B. Property Valuation (2012 Assessment)						
Market Valuation	\$23,847,513		\$201,983	\$545,817,646		\$100,745
Referendum Market Valuation	5,564,477		\$47,130	418,114,779		77,174
Net Tax Capacity (NTC)	205,001		1,736	5,753,473		1,062
C. Average Local NTC Tax Rate	67.452			119.747		
Avg. Referendum Mkt. Value Tax Rate	0.286			0.197		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$136,832	45.4%	\$1,159	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	69,297	23.0	587	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	15,850	5.3	134	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	16,054	5.3	136	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	26,004	8.6	220	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	23,920	7.9	203	1,057,094	6.5	195
State General Property Tax (Payable 2013)	13,244	4.4	112	839,944	5.2	155
Total State Taxes	\$301,201	100.0%	\$2,551	\$16,288,540	100.0%	\$3,006

I. Major State Aids/Credits	NINE (9)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$261,899	47.2%	\$1,132	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)						
Medical Assistance	120,933	21.8	523	3,415,067	24.9	630
Minnesota Family Investment Program	1,820	0.3	8	71,943	0.5	13
General Assistance	1,117	0.2	5	51,738	0.4	10
MinnesotaCare	1,362	0.2	6	27,022	0.2	5
Social Services	62,423	11.2	270	1,414,982	10.3	261
Miscellaneous	4,664	0.8	20	173,366	1.3	32
Total	192,320	34.7	831	5,154,118	37.6	951
Highway Aid (Calendar 2013)						
County Aid	39,926	7.2	173	524,766	3.8	97
Municipal Aid	5,537	1.0	24	158,894	1.2	29
Township Aid	3,424	0.6	15	37,604	0.3	7
Total	48,887	8.8	211	721,264	5.3	133
Other Aid (2013)						
Local Government Aid (Calendar 2013)	39,426	7.1	170	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	843	0.2	4	18,304	0.1	3
County Program Aid (Payable 2013)	7,348	1.3	32	165,570	1.2	31
Community Corrections Funding (2013)	4,199	0.8	18	84,518	0.6	16
Total Aids	554,922	100.0	2,398	13,709,446	100.0	2,530
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	2,227	94.8	10	23,007	47.5	4
Miscellaneous Credits	123	5.2	1	25,405	52.5	5
Total Property Tax Credits	2,350	100.0	10	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	6,137	53.2	27	270,419	59.9	50
Regular (Renters)	5,386	46.7	23	180,484	40.0	33
Targeting Refund	21	0.2	0	729	0.2	0
Total Property Tax Refunds	11,544	100.0	50	451,632	100.0	83
Total Aids/Credits	\$568,815	100.0%	\$2,458	\$14,209,489	100.0%	\$2,623
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$121,641	40.1%	\$526	\$2,523,073	29.5%	\$466
City/Town Levy	79,162	26.1	342	1,974,180	23.1	364
School District Net Tax Capacity Levy	43,644	14.4	189	1,325,926	15.5	245
School District Referendum Market Value Levy	28,658	9.5	124	792,383	9.3	146
Miscellaneous District Levy	5,069	1.7	22	1,099,743	12.9	203
State Property Tax Levy	25,024	8.3	108	839,944	9.8	155
Total Levy	\$303,198	100.0%	1,310	\$8,555,249	100.0%	1,579
Less Property Tax Credits	2,350		10	48,411		9
Net Property Taxes Payable	300,848		1,300	8,506,837		1,570
B. Property Valuation (2012 Assessment)						
Market Valuation	\$30,064,447		\$129,910	\$545,817,646		\$100,745
Referendum Market Valuation	13,496,243		\$58,318	418,114,779		77,174
Net Tax Capacity (NTC)	270,557		1,169	5,753,473		1,062
C. Average Local NTC Tax Rate	92.113			119.747		
Avg. Referendum Mkt. Value Tax Rate	0.215			0.197		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$251,841	45.8%	\$1,088	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	140,448	25.5	607	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	27,909	5.1	121	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	27,861	5.1	120	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	40,163	7.3	174	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	37,158	6.8	161	1,057,094	6.5	195
State General Property Tax (Payable 2013)	25,024	4.5	108	839,944	5.2	155
Total State Taxes	\$550,404	100.0%	\$2,378	\$16,288,540	100.0%	\$3,006

I. Major State Aids/Credits	SE MN (10)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$627,162	52.7%	\$1,255	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)						
Medical Assistance	246,132	20.7	492	3,415,067	24.9	630
Minnesota Family Investment Program	4,578	0.4	9	71,943	0.5	13
General Assistance	2,163	0.2	4	51,738	0.4	10
MinnesotaCare	1,875	0.2	4	27,022	0.2	5
Social Services	132,616	11.2	265	1,414,982	10.3	261
Miscellaneous	11,081	0.9	22	173,366	1.3	32
Total	398,445	33.5	797	5,154,118	37.6	951
Highway Aid (Calendar 2013)						
County Aid	59,204	5.0	118	524,766	3.8	97
Municipal Aid	15,126	1.3	30	158,894	1.2	29
Township Aid	5,683	0.5	11	37,604	0.3	7
Total	80,014	6.7	160	721,264	5.3	133
Other Aid (2013)						
Local Government Aid (Calendar 2013)	56,640	4.8	113	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	1,754	0.1	4	18,304	0.1	3
County Program Aid (Payable 2013)	17,944	1.5	36	165,570	1.2	31
Community Corrections Funding (2013)	7,411	0.6	15	84,518	0.6	16
Total Aids	1,189,370	100.0	2,380	13,709,446	100.0	2,530
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	3,611	98.3	7	23,007	47.5	4
Miscellaneous Credits	61	1.7	0	25,405	52.5	5
Total Property Tax Credits	3,672	100.0	7	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	17,425	57.8	35	270,419	59.9	50
Regular (Renters)	12,661	42.0	25	180,484	40.0	33
Targeting Refund	42	0.1	0	729	0.2	0
Total Property Tax Refunds	30,129	100.0	60	451,632	100.0	83
Total Aids/Credits	\$1,223,171	100.0%	\$2,447	\$14,209,489	100.0%	\$2,623
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$241,376	36.9%	\$483	\$2,523,073	29.5%	\$466
City/Town Levy	178,518	27.3	357	1,974,180	23.1	364
School District Net Tax Capacity Levy	104,946	16.0	210	1,325,926	15.5	245
School District Referendum Market Value Levy	59,656	9.1	119	792,383	9.3	146
Miscellaneous District Levy	13,689	2.1	27	1,099,743	12.9	203
State Property Tax Levy	56,095	8.6	112	839,944	9.8	155
Total Levy	\$654,280	100.0%	1,309	\$8,555,249	100.0%	1,579
Less Property Tax Credits	3,672		7	48,411		9
Net Property Taxes Payable	650,608		1,302	8,506,837		1,570
B. Property Valuation (2012 Assessment)						
Market Valuation	\$49,751,998		\$99,550	\$545,817,646		\$100,745
Referendum Market Valuation	33,313,305		\$66,657	418,114,779		77,174
Net Tax Capacity (NTC)	479,066		959	5,753,473		1,062
C. Average Local NTC Tax Rate	112.325			119.747		
Avg. Referendum Mkt. Value Tax Rate	0.180			0.197		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$593,631	48.4%	\$1,188	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	307,801	25.1	616	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	58,043	4.7	116	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	57,629	4.7	115	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	87,760	7.1	176	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	66,615	5.4	133	1,057,094	6.5	195
State General Property Tax (Payable 2013)	56,095	4.6	112	839,944	5.2	155
Total State Taxes	\$1,227,573	100.0%	\$2,456	\$16,288,540	100.0%	\$3,006

I. Major State Aids/Credits	METRO (11)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2012-2013)	\$4,005,978	54.2%	\$1,358	\$7,138,176	52.1%	\$1,318
Human Services Aid (Calendar 2013)						
Medical Assistance	1,920,850	26.0	651	3,415,067	24.9	630
Minnesota Family Investment Program	46,701	0.6	16	71,943	0.5	13
General Assistance	37,186	0.5	13	51,738	0.4	10
MinnesotaCare	16,581	0.2	6	27,022	0.2	5
Social Services	761,484	10.3	258	1,414,982	10.3	261
Miscellaneous	113,577	1.5	38	173,366	1.3	32
Total	2,896,378	39.2	982	5,154,118	37.6	951
Highway Aid (Calendar 2013)						
County Aid	130,870	1.8	44	524,766	3.8	97
Municipal Aid	105,451	1.4	36	158,894	1.2	29
Township Aid	781	0.0	0	37,604	0.3	7
Total	237,102	3.2	80	721,264	5.3	133
Other Aid (2013)						
Local Government Aid (Calendar 2013)	133,583	1.8	45	427,495	3.1	79
Disparity Reduction Aid (Calendar 2013)	1,366	0.0	0	18,304	0.1	3
County Program Aid (Payable 2013)	76,965	1.0	26	165,570	1.2	31
Community Corrections Funding (2013)	40,888	0.6	14	84,518	0.6	16
Total Aids	7,392,259	100.0	2,505	13,709,446	100.0	2,530
B. Property Tax Credits (Payable 2013)						
Agricultural Market Value Credit	1,224	59.1	0	23,007	47.5	4
Miscellaneous Credits	848	40.9	0	25,405	52.5	5
Total Property Tax Credits	2,071	100.0	1	48,411	100.0	9
C. Property Tax Refunds (12 filed 13)						
Regular (Homeowners)	186,941	60.4	63	270,419	59.9	50
Regular (Renters)	122,284	39.5	41	180,484	40.0	33
Targeting Refund	394	0.1	0	729	0.2	0
Total Property Tax Refunds	309,619	100.0	105	451,632	100.0	83
Total Aids/Credits	\$7,703,949	100.0%	\$2,611	\$14,209,489	100.0%	\$2,623
II. Property Tax Data						
A. Property Tax Levy (Payable 2013)						
County Levy	\$1,220,317	23.1%	\$414	\$2,523,073	29.5%	\$466
City/Town Levy	1,191,170	22.6	404	1,974,180	23.1	364
School District Net Tax Capacity Levy	786,517	14.9	267	1,325,926	15.5	245
School District Referendum Market Value Levy	552,213	10.5	187	792,383	9.3	146
Miscellaneous District Levy	997,209	18.9	338	1,099,743	12.9	203
State Property Tax Levy	533,751	10.1	181	839,944	9.8	155
Total Levy	\$5,281,178	100.0%	1,790	\$8,555,249	100.0%	1,579
Less Property Tax Credits	2,071		1	48,411		9
Net Property Taxes Payable	5,279,107		1,789	8,506,837		1,570
B. Property Valuation (2012 Assessment)						
Market Valuation	\$268,464,012		\$90,977	\$545,817,646		\$100,745
Referendum Market Valuation	263,565,849		\$89,318	418,114,779		77,174
Net Tax Capacity (NTC)	3,104,309		1,052	5,753,473		1,062
C. Average Local NTC Tax Rate	134.327			119.747		
Avg. Referendum Mkt. Value Tax Rate	0.219			0.197		
III. Major State Taxes						
Individual Income Tax (2012 filed 2013)	\$5,242,863	50.2%	\$1,777	\$7,882,613	48.4%	\$1,455
Sales/Use Tax (Calendar 2013)	2,844,128	27.2	964	4,381,851	26.9	809
Motor Vehicle Sales Tax (Calendar 2013)	326,214	3.1	111	621,909	3.8	115
Motor Vehicle Registration Tax (Calendar 2013)	344,351	3.3	117	636,027	3.9	117
Motor Fuels Tax (Calendar 2013)	409,773	3.9	139	869,101	5.3	160
Corporate Income Tax (Calendar 2013)	744,627	7.1	252	1,057,094	6.5	195
State General Property Tax (Payable 2013)	533,751	5.1	181	839,944	5.2	155
Total State Taxes	#####	100.0%	\$3,540	\$16,288,540	100.0%	\$3,006

4. County Data

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

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

The table on page 6 shows 2013 estimated population, which was used for each county in determining the county and region per capita amounts. 2013 population is used to calculate per capita amounts throughout this report.

I. Major State Aids/Credits	AITKIN			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$18,893	44.4%	\$1,200	\$1,143	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	12,468	29.3	792	777	630
Minnesota Family Investment Program	136	0.3	9	13	13
General Assistance	137	0.3	9	12	10
MinnesotaCare	91	0.2	6	3	5
Social Services	3,868	9.1	246	326	261
Miscellaneous	359	0.8	23	42	32
Total	17,058	40.1	1,083	1,174	951
Highway Aid (Calendar 2013)					
County Aid	4,502	10.6	286	179	97
Municipal Aid	0	0.0	0	30	29
Township Aid	389	0.9	25	6	7
Total	4,890	11.5	310	215	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	914	2.1	58	198	79
Disparity Reduction Aid (Calendar 2013)	22	0.1	1	33	3
County Program Aid (Payable 2013)	524	1.2	33	41	31
Community Corrections Funding (2013)	276	0.6	18	22	16
Total Aids	42,577	100.0	2,703	2,827	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	224	19.2	14	3	4
Miscellaneous Credits	940	80.8	60	50	5
Total Property Tax Credits	1,164	100.0	74	53	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	279	50.9	18	31	50
Regular (Renters)	268	48.9	17	26	33
Targeting Refund	1	0.2	0	0	0
Total Property Tax Refunds	548	100.0	35	57	83
Total Aids/Credits	\$44,288	100.0%	\$2,812	\$2,937	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$11,618	49.9%	\$738	\$565	\$466
City/Town Levy	5,110	21.9	324	285	364
School District Net Tax Capacity Levy	2,494	10.7	158	202	245
School District Referendum Market Value Levy	515	2.2	33	50	146
Miscellaneous District Levy	775	3.3	49	86	203
State Property Tax Levy	2,787	12.0	177	142	155
Total Levy	\$23,299	100.0%	\$1,479	\$1,329	\$1,579
Less Property Tax Credits	1,164		74	53	9
Net Property Taxes Payable	22,135		1,405	1,277	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,989,256		\$189,806	\$96,339	\$100,745
Referendum Market Valuation	1,196,264		\$75,958	67,029	77,174
Net Tax Capacity (NTC)	28,669		1,820	1,004	1,062
C. Average Local NTC Tax Rate	69.752				
Avg. Referendum Mkt. Value Tax Rate	0.043				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$11,064	36.1%	\$703	\$924	\$1,455
Sales/Use Tax (Calendar 2013)	7,542	24.6	479	766	809
Motor Vehicle Sales Tax (Calendar 2013)	2,092	6.8	133	116	115
Motor Vehicle Registration Tax (Calendar 2013)	2,021	6.6	128	114	117
Motor Fuels Tax (Calendar 2013)	3,825	12.5	243	177	160
Corporate Income Tax (Calendar 2013)	1,321	4.3	84	113	195
State General Property Tax (Payable 2013)	2,787	9.1	177	142	155
Total State Taxes	\$30,653	100.0%	\$1,946	\$2,352	\$3,006

I. Major State Aids/Credits	ANOKA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$483,615	60.3%	\$1,416	\$1,358	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	176,848	22.0	518	651	630
Minnesota Family Investment Program	3,849	0.5	11	16	13
General Assistance	1,882	0.2	6	13	10
MinnesotaCare	2,188	0.3	6	6	5
Social Services	75,915	9.5	222	258	261
Miscellaneous	5,007	0.6	15	38	32
Total	265,690	33.1	778	982	951
Highway Aid (Calendar 2013)					
County Aid	21,407	2.7	63	44	97
Municipal Aid	10,924	1.4	32	36	29
Township Aid	28	0.0	0	0	7
Total	32,359	4.0	95	80	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	3,275	0.4	10	45	79
Disparity Reduction Aid (Calendar 2013)	0	0.0	0	0	3
County Program Aid (Payable 2013)	12,643	1.6	37	26	31
Community Corrections Funding (2013)	4,819	0.6	14	14	16
Total Aids	802,402	100.0	2,350	2,505	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	123	93.2	0	0	4
Miscellaneous Credits	9	6.8	0	0	5
Total Property Tax Credits	132	100.0	0	1	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	17,785	63.6	52	63	50
Regular (Renters)	10,182	36.4	30	41	33
Targeting Refund	9	0.0	0	0	0
Total Property Tax Refunds	27,977	100.0	82	105	83
Total Aids/Credits	\$830,511	100.0%	\$2,432	\$2,611	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$97,521	22.5%	\$286	\$414	\$466
City/Town Levy	99,577	23.0	292	404	364
School District Net Tax Capacity Levy	70,713	16.3	207	267	245
School District Referendum Market Value Levy	54,264	12.5	159	187	146
Miscellaneous District Levy	71,360	16.5	209	338	203
State Property Tax Levy	39,350	9.1	115	181	155
Total Levy	\$432,786	100.0%	\$1,267	\$1,790	\$1,579
Less Property Tax Credits	132		0	1	9
Net Property Taxes Payable	432,654		1,267	1,789	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$23,864,384		\$69,888	\$90,977	\$100,745
Referendum Market Valuation	23,585,571		\$69,072	89,318	77,174
Net Tax Capacity (NTC)	256,725		752	1,052	1,062
C. Average Local NTC Tax Rate	131.739				
Avg. Referendum Mkt. Value Tax Rate	0.234				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$427,258	50.4%	\$1,251	\$1,777	\$1,455
Sales/Use Tax (Calendar 2013)	217,110	25.6	636	964	809
Motor Vehicle Sales Tax (Calendar 2013)	37,861	4.5	111	111	115
Motor Vehicle Registration Tax (Calendar 2013)	38,374	4.5	112	117	117
Motor Fuels Tax (Calendar 2013)	45,044	5.3	132	139	160
Corporate Income Tax (Calendar 2013)	42,639	5.0	125	252	195
State General Property Tax (Payable 2013)	39,350	4.6	115	181	155
Total State Taxes	\$847,636	100.0%	\$2,482	\$3,540	\$3,006

I. Major State Aids/Credits	BECKER			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$42,989	46.7%	\$1,296	\$1,223	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	30,379	33.0	916	668	630
Minnesota Family Investment Program	464	0.5	14	9	13
General Assistance	393	0.4	12	7	10
MinnesotaCare	102	0.1	3	3	5
Social Services	7,697	8.4	232	283	261
Miscellaneous	684	0.7	21	24	32
Total	39,719	43.1	1,198	994	951
Highway Aid (Calendar 2013)					
County Aid	5,008	5.4	151	183	97
Municipal Aid	490	0.5	15	19	29
Township Aid	582	0.6	18	21	7
Total	6,081	6.6	183	223	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,518	1.6	46	114	79
Disparity Reduction Aid (Calendar 2013)	6	0.0	0	1	3
County Program Aid (Payable 2013)	1,086	1.2	33	34	31
Community Corrections Funding (2013)	664	0.7	20	18	16
Total Aids	92,064	100.0	2,776	2,607	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	367	100.0	11	11	4
Miscellaneous Credits	0	0.0	0	26	5
Total Property Tax Credits	367	100.0	11	37	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,014	60.4	31	30	50
Regular (Renters)	663	39.5	20	22	33
Targeting Refund	2	0.1	0	0	0
Total Property Tax Refunds	1,680	100.0	51	52	83
Total Aids/Credits	\$94,111	100.0%	\$2,837	\$2,696	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$18,589	42.1%	\$560	\$585	\$466
City/Town Levy	9,137	20.7	275	287	364
School District Net Tax Capacity Levy	6,611	15.0	199	224	245
School District Referendum Market Value Levy	3,302	7.5	100	104	146
Miscellaneous District Levy	1,570	3.6	47	55	203
State Property Tax Levy	4,934	11.2	149	129	155
Total Levy	\$44,143	100.0%	\$1,331	\$1,385	\$1,579
Less Property Tax Credits	367		11	37	9
Net Property Taxes Payable	43,776		1,320	1,348	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$4,623,068		\$139,388	\$135,030	\$100,745
Referendum Market Valuation	2,363,346		\$71,256	65,106	77,174
Net Tax Capacity (NTC)	44,231		1,334	1,264	1,062
C. Average Local NTC Tax Rate	81.181				
Avg. Referendum Mkt. Value Tax Rate	0.140				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$31,321	42.2%	\$944	\$1,111	\$1,455
Sales/Use Tax (Calendar 2013)	21,058	28.4	635	665	809
Motor Vehicle Sales Tax (Calendar 2013)	3,976	5.4	120	121	115
Motor Vehicle Registration Tax (Calendar 2013)	3,795	5.1	114	120	117
Motor Fuels Tax (Calendar 2013)	6,119	8.3	184	213	160
Corporate Income Tax (Calendar 2013)	2,935	4.0	88	123	195
State General Property Tax (Payable 2013)	4,934	6.7	149	129	155
Total State Taxes	\$74,138	100.0%	\$2,235	\$2,482	\$3,006

	BELTRAMI			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$72,423	45.7%	\$1,586	\$1,520	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	54,774	34.6	1,200	1,045	630
Minnesota Family Investment Program	1,783	1.1	39	31	13
General Assistance	321	0.2	7	8	10
MinnesotaCare	120	0.1	3	5	5
Social Services	14,257	9.0	312	277	261
Miscellaneous	1,051	0.7	23	23	32
Total	72,304	45.7	1,584	1,390	951
Highway Aid (Calendar 2013)					
County Aid	6,021	3.8	132	219	97
Municipal Aid	542	0.3	12	6	29
Township Aid	383	0.2	8	15	7
Total	6,946	4.4	152	240	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	3,234	2.0	71	61	79
Disparity Reduction Aid (Calendar 2013)	8	0.0	0	3	3
County Program Aid (Payable 2013)	2,351	1.5	51	51	31
Community Corrections Funding (2013)	1,045	0.7	23	24	16
Total Aids	158,311	100.0	3,468	3,290	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	292	100.0	6	10	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	292	100.0	6	10	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	891	46.0	20	22	50
Regular (Renters)	1,045	54.0	23	19	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	1,936	100.0	42	41	83
Total Aids/Credits	\$160,539	100.0%	\$3,517	\$3,341	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$17,485	41.8%	\$383	\$486	\$466
City/Town Levy	8,403	20.1	184	222	364
School District Net Tax Capacity Levy	6,976	16.7	153	217	245
School District Referendum Market Value Levy	2,656	6.3	58	65	146
Miscellaneous District Levy	1,384	3.3	30	33	203
State Property Tax Levy	4,952	11.8	108	158	155
Total Levy	\$41,857	100.0%	\$917	\$1,181	\$1,579
Less Property Tax Credits	292		6	10	9
Net Property Taxes Payable	41,565		910	1,171	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,034,425		\$66,469	\$98,247	\$100,745
Referendum Market Valuation	2,242,578		\$49,123	56,765	77,174
Net Tax Capacity (NTC)	31,179		683	992	1,062
C. Average Local NTC Tax Rate	109.843				
Avg. Referendum Mkt. Value Tax Rate	0.118				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$30,095	34.4%	\$659	\$732	\$1,455
Sales/Use Tax (Calendar 2013)	33,542	38.3	735	650	809
Motor Vehicle Sales Tax (Calendar 2013)	4,435	5.1	97	106	115
Motor Vehicle Registration Tax (Calendar 2013)	4,277	4.9	94	101	117
Motor Fuels Tax (Calendar 2013)	6,372	7.3	140	168	160
Corporate Income Tax (Calendar 2013)	3,884	4.4	85	83	195
State General Property Tax (Payable 2013)	4,952	5.7	108	158	155
Total State Taxes	\$87,556	100.0%	\$1,918	\$1,998	\$3,006

	BENTON			CENTRAL MN (7W)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$49,830	52.0%	\$1,271	\$1,335	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	23,244	24.2	593	437	630
Minnesota Family Investment Program	507	0.5	13	9	13
General Assistance	345	0.4	9	4	10
MinnesotaCare	156	0.2	4	3	5
Social Services	11,661	12.2	297	187	261
Miscellaneous	1,201	1.3	31	19	32
Total	37,115	38.7	946	659	951
Highway Aid (Calendar 2013)					
County Aid	3,634	3.8	93	73	97
Municipal Aid	498	0.5	13	23	29
Township Aid	187	0.2	5	4	7
Total	4,320	4.5	110	100	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,370	2.5	60	52	79
Disparity Reduction Aid (Calendar 2013)	17	0.0	0	0	3
County Program Aid (Payable 2013)	1,544	1.6	39	36	31
Community Corrections Funding (2013)	674	0.7	17	14	16
Total Aids	95,871	100.0	2,445	2,196	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	387	99.5	10	5	4
Miscellaneous Credits	2	0.5	0	0	5
Total Property Tax Credits	389	100.0	10	5	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,677	66.9	43	45	50
Regular (Renters)	823	32.9	21	27	33
Targeting Refund	4	0.2	0	0	0
Total Property Tax Refunds	2,505	100.0	64	72	83
Total Aids/Credits	\$98,764	100.0%	\$2,518	\$2,273	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$20,221	41.8%	\$516	\$441	\$466
City/Town Levy	9,211	19.0	235	320	364
School District Net Tax Capacity Levy	10,737	22.2	274	269	245
School District Referendum Market Value Levy	2,400	5.0	61	105	146
Miscellaneous District Levy	1,778	3.7	45	40	203
State Property Tax Levy	4,081	8.4	104	127	155
Total Levy	\$48,428	100.0%	\$1,235	\$1,303	\$1,579
Less Property Tax Credits	389		10	5	9
Net Property Taxes Payable	48,039		1,225	1,298	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,715,223		\$69,232	\$80,133	\$100,745
Referendum Market Valuation	2,147,477		\$54,756	66,582	77,174
Net Tax Capacity (NTC)	26,904		686	845	1,062
C. Average Local NTC Tax Rate	155.074				
Avg. Referendum Mkt. Value Tax Rate	0.122				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$38,720	45.1%	\$987	\$1,162	\$1,455
Sales/Use Tax (Calendar 2013)	23,397	27.3	597	637	809
Motor Vehicle Sales Tax (Calendar 2013)	4,052	4.7	103	117	115
Motor Vehicle Registration Tax (Calendar 2013)	3,917	4.6	100	117	117
Motor Fuels Tax (Calendar 2013)	7,160	8.3	183	174	160
Corporate Income Tax (Calendar 2013)	4,511	5.3	115	112	195
State General Property Tax (Payable 2013)	4,081	4.8	104	127	155
Total State Taxes	\$85,838	100.0%	\$2,189	\$2,445	\$3,006

	BIG STONE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$7,092	39.6%	\$1,383	\$1,400	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	4,297	24.0	838	772	630
Minnesota Family Investment Program	42	0.2	8	8	13
General Assistance	14	0.1	3	4	10
MinnesotaCare	42	0.2	8	3	5
Social Services	1,864	10.4	364	346	261
Miscellaneous	117	0.7	23	21	32
Total	6,376	35.6	1,244	1,155	951
Highway Aid (Calendar 2013)					
County Aid	2,616	14.6	510	341	97
Municipal Aid	0	0.0	0	5	29
Township Aid	176	1.0	34	63	7
Total	2,792	15.6	545	409	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,158	6.5	226	203	79
Disparity Reduction Aid (Calendar 2013)	167	0.9	33	13	3
County Program Aid (Payable 2013)	225	1.3	44	29	31
Community Corrections Funding (2013)	115	0.6	22	17	16
Total Aids	17,924	100.0	3,496	3,227	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	113	100.0	22	21	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	113	100.0	22	21	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	98	51.9	19	15	50
Regular (Renters)	90	47.6	18	16	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	189	100.0	37	31	83
Total Aids/Credits	\$18,225	100.0%	\$3,555	\$3,279	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$4,301	53.2%	\$839	\$783	\$466
City/Town Levy	1,543	19.1	301	403	364
School District Net Tax Capacity Levy	1,088	13.5	212	213	245
School District Referendum Market Value Levy	576	7.1	112	116	146
Miscellaneous District Levy	274	3.4	53	43	203
State Property Tax Levy	306	3.8	60	99	155
Total Levy	\$8,088	100.0%	\$1,578	\$1,658	\$1,579
Less Property Tax Credits	113		22	21	9
Net Property Taxes Payable	7,975		1,555	1,638	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,118,542		\$218,167	\$218,283	\$100,745
Referendum Market Valuation	197,501		\$38,522	43,764	77,174
Net Tax Capacity (NTC)	8,859		1,728	1,809	1,062
C. Average Local NTC Tax Rate					
Avg. Referendum Mkt. Value Tax Rate	81.350				
	0.291				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$6,153	55.6%	\$1,200	\$1,245	\$1,455
Sales/Use Tax (Calendar 2013)	1,812	16.4	353	470	809
Motor Vehicle Sales Tax (Calendar 2013)	777	7.0	152	144	115
Motor Vehicle Registration Tax (Calendar 2013)	806	7.3	157	147	117
Motor Fuels Tax (Calendar 2013)	1,021	9.2	199	210	160
Corporate Income Tax (Calendar 2013)	195	1.8	38	181	195
State General Property Tax (Payable 2013)	306	2.8	60	99	155
Total State Taxes	\$11,070	100.0%	\$2,159	\$2,496	\$3,006

I. Major State Aids/Credits	BLUE EARTH			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$66,418	46.7%	\$1,018	\$1,132	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	31,801	22.4	488	523	630
Minnesota Family Investment Program	581	0.4	9	8	13
General Assistance	377	0.3	6	5	10
MinnesotaCare	161	0.1	2	6	5
Social Services	18,775	13.2	288	270	261
Miscellaneous	1,636	1.2	25	20	32
Total	53,331	37.6	818	831	951
Highway Aid (Calendar 2013)					
County Aid	8,438	5.9	129	173	97
Municipal Aid	1,616	1.1	25	24	29
Township Aid	414	0.3	6	15	7
Total	10,467	7.4	160	211	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	8,517	6.0	131	170	79
Disparity Reduction Aid (Calendar 2013)	150	0.1	2	4	3
County Program Aid (Payable 2013)	2,167	1.5	33	32	31
Community Corrections Funding (2013)	1,034	0.7	16	18	16
Total Aids	142,085	100.0	2,179	2,398	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	311	100.0	5	10	4
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	311	100.0	5	10	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,546	43.3	24	27	50
Regular (Renters)	2,023	56.6	31	23	33
Targeting Refund	4	0.1	0	0	0
Total Property Tax Refunds	3,573	100.0	55	50	83
Total Aids/Credits	\$145,969	100.0%	\$2,238	\$2,458	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$28,969	35.0%	\$444	\$526	\$466
City/Town Levy	21,873	26.5	335	342	364
School District Net Tax Capacity Levy	12,535	15.2	192	189	245
School District Referendum Market Value Levy	7,412	9.0	114	124	146
Miscellaneous District Levy	1,487	1.8	23	22	203
State Property Tax Levy	10,387	12.6	159	108	155
Total Levy	\$82,664	100.0%	\$1,268	\$1,310	\$1,579
Less Property Tax Credits	311		5	10	9
Net Property Taxes Payable	82,353		1,263	1,300	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$6,517,621		\$99,936	\$129,910	\$100,745
Referendum Market Valuation	4,253,650		\$65,222	58,318	77,174
Net Tax Capacity (NTC)	66,990		1,027	1,169	1,062
C. Average Local NTC Tax Rate	96.828				
Avg. Referendum Mkt. Value Tax Rate	0.174				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$65,226	34.2%	\$1,000	\$1,088	\$1,455
Sales/Use Tax (Calendar 2013)	78,108	40.9	1,198	607	809
Motor Vehicle Sales Tax (Calendar 2013)	6,544	3.4	100	121	115
Motor Vehicle Registration Tax (Calendar 2013)	6,608	3.5	101	120	117
Motor Fuels Tax (Calendar 2013)	9,369	4.9	144	174	160
Corporate Income Tax (Calendar 2013)	14,639	7.7	224	161	195
State General Property Tax (Payable 2013)	10,387	5.4	159	108	155
Total State Taxes	\$190,880	100.0%	\$2,927	\$2,378	\$3,006

I. Major State Aids/Credits	BROWN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$24,464	41.3%	\$961	\$1,132	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	12,830	21.7	504	523	630
Minnesota Family Investment Program	101	0.2	4	8	13
General Assistance	91	0.2	4	5	10
MinnesotaCare	47	0.1	2	6	5
Social Services	8,244	13.9	324	270	261
Miscellaneous	443	0.7	17	20	32
Total	21,756	36.8	854	831	951
Highway Aid (Calendar 2013)					
County Aid	4,010	6.8	157	173	97
Municipal Aid	694	1.2	27	24	29
Township Aid	403	0.7	16	15	7
Total	5,107	8.6	201	211	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	6,490	11.0	255	170	79
Disparity Reduction Aid (Calendar 2013)	68	0.1	3	4	3
County Program Aid (Payable 2013)	852	1.4	33	32	31
Community Corrections Funding (2013)	498	0.8	20	18	16
Total Aids	59,236	100.0	2,326	2,398	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	293	100.0	12	10	4
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	293	100.0	12	10	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	759	59.4	30	27	50
Regular (Renters)	514	40.3	20	23	33
Targeting Refund	3	0.2	0	0	0
Total Property Tax Refunds	1,277	100.0	50	50	83
Total Aids/Credits	\$60,806	100.0%	\$2,388	\$2,458	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$11,358	38.2%	\$446	\$526	\$466
City/Town Levy	9,459	31.8	371	342	364
School District Net Tax Capacity Levy	3,177	10.7	125	189	245
School District Referendum Market Value Levy	3,169	10.7	124	124	146
Miscellaneous District Levy	356	1.2	14	22	203
State Property Tax Levy	2,227	7.5	87	108	155
Total Levy	\$29,747	100.0%	\$1,168	\$1,310	\$1,579
Less Property Tax Credits	293		12	10	9
Net Property Taxes Payable	29,453		1,157	1,300	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,286,462		\$129,058	\$129,910	\$100,745
Referendum Market Valuation	1,327,545		\$52,132	58,318	77,174
Net Tax Capacity (NTC)	27,461		1,078	1,169	1,062
C. Average Local NTC Tax Rate	88.676				
Avg. Referendum Mkt. Value Tax Rate	0.239				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$32,120	48.7%	\$1,261	\$1,088	\$1,455
Sales/Use Tax (Calendar 2013)	16,452	24.9	646	607	809
Motor Vehicle Sales Tax (Calendar 2013)	3,570	5.4	140	121	115
Motor Vehicle Registration Tax (Calendar 2013)	3,576	5.4	140	120	117
Motor Fuels Tax (Calendar 2013)	3,514	5.3	138	174	160
Corporate Income Tax (Calendar 2013)	4,561	6.9	179	161	195
State General Property Tax (Payable 2013)	2,227	3.4	87	108	155
Total State Taxes	\$66,021	100.0%	\$2,593	\$2,378	\$3,006

	CARLTON			ARROWHEAD (3)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$48,576	49.4%	\$1,368	\$1,143	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	25,317	25.8	713	777	630
Minnesota Family Investment Program	247	0.3	7	13	13
General Assistance	276	0.3	8	12	10
MinnesotaCare	93	0.1	3	3	5
Social Services	11,338	11.5	319	326	261
Miscellaneous	1,027	1.0	29	42	32
Total	38,299	39.0	1,079	1,174	951
Highway Aid (Calendar 2013)					
County Aid	4,583	4.7	129	179	97
Municipal Aid	638	0.6	18	30	29
Township Aid	229	0.2	6	6	7
Total	5,451	5.5	154	215	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	3,193	3.2	90	198	79
Disparity Reduction Aid (Calendar 2013)	656	0.7	18	33	3
County Program Aid (Payable 2013)	1,479	1.5	42	41	31
Community Corrections Funding (2013)	645	0.7	18	22	16
Total Aids	98,298	100.0	2,769	2,827	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	235	35.9	7	3	4
Miscellaneous Credits	419	64.1	12	50	5
Total Property Tax Credits	654	100.0	18	53	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,709	67.6	48	31	50
Regular (Renters)	808	32.0	23	26	33
Targeting Refund	9	0.4	0	0	0
Total Property Tax Refunds	2,527	100.0	71	57	83
Total Aids/Credits	\$101,478	100.0%	\$2,858	\$2,937	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$21,228	48.0%	\$598	\$565	\$466
City/Town Levy	7,532	17.0	212	285	364
School District Net Tax Capacity Levy	6,650	15.0	187	202	245
School District Referendum Market Value Levy	2,200	5.0	62	50	146
Miscellaneous District Levy	2,293	5.2	65	86	203
State Property Tax Levy	4,322	9.8	122	142	155
Total Levy	\$44,225	100.0%	\$1,246	\$1,329	\$1,579
Less Property Tax Credits	654		18	53	9
Net Property Taxes Payable	43,571		1,227	1,277	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,681,928		\$75,537	\$96,339	\$100,745
Referendum Market Valuation	2,177,208		\$61,321	67,029	77,174
Net Tax Capacity (NTC)	27,646		779	1,004	1,062
C. Average Local NTC Tax Rate	136.373				
Avg. Referendum Mkt. Value Tax Rate	0.101				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$26,856	39.3%	\$756	\$924	\$1,455
Sales/Use Tax (Calendar 2013)	19,182	28.0	540	766	809
Motor Vehicle Sales Tax (Calendar 2013)	4,125	6.0	116	116	115
Motor Vehicle Registration Tax (Calendar 2013)	3,948	5.8	111	114	117
Motor Fuels Tax (Calendar 2013)	7,271	10.6	205	177	160
Corporate Income Tax (Calendar 2013)	2,715	4.0	76	113	195
State General Property Tax (Payable 2013)	4,322	6.3	122	142	155
Total State Taxes	\$68,419	100.0%	\$1,927	\$2,352	\$3,006

I. Major State Aids/Credits	CARVER			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$127,133	69.2%	\$1,332	\$1,358	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	25,270	13.8	265	651	630
Minnesota Family Investment Program	163	0.1	2	16	13
General Assistance	186	0.1	2	13	10
MinnesotaCare	206	0.1	2	6	5
Social Services	15,554	8.5	163	258	261
Miscellaneous	847	0.5	9	38	32
Total	42,226	23.0	442	982	951
Highway Aid (Calendar 2013)					
County Aid	7,285	4.0	76	44	97
Municipal Aid	2,612	1.4	27	36	29
Township Aid	235	0.1	2	0	7
Total	10,133	5.5	106	80	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	941	0.5	10	45	79
Disparity Reduction Aid (Calendar 2013)	5	0.0	0	0	3
County Program Aid (Payable 2013)	2,442	1.3	26	26	31
Community Corrections Funding (2013)	873	0.5	9	14	16
Total Aids	183,753	100.0	1,925	2,505	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	290	42.0	3	0	4
Miscellaneous Credits	400	58.0	4	0	5
Total Property Tax Credits	690	100.0	7	1	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	4,620	68.8	48	63	50
Regular (Renters)	2,088	31.1	22	41	33
Targeting Refund	7	0.1	0	0	0
Total Property Tax Refunds	6,715	100.0	70	105	83
Total Aids/Credits	\$191,157	100.0%	\$2,002	\$2,611	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$41,345	25.4%	\$433	\$414	\$466
City/Town Levy	30,488	18.7	319	404	364
School District Net Tax Capacity Levy	35,524	21.8	372	267	245
School District Referendum Market Value Levy	18,953	11.6	199	187	146
Miscellaneous District Levy	24,859	15.3	260	338	203
State Property Tax Levy	11,727	7.2	123	181	155
Total Levy	\$162,896	100.0%	\$1,706	\$1,790	\$1,579
Less Property Tax Credits	690		7	1	9
Net Property Taxes Payable	162,206		1,699	1,789	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$9,789,836		\$102,551	\$90,977	\$100,745
Referendum Market Valuation	8,925,712		\$93,499	89,318	77,174
Net Tax Capacity (NTC)	103,370		1,083	1,052	1,062
C. Average Local NTC Tax Rate	127.375				
Avg. Referendum Mkt. Value Tax Rate	0.218				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$208,322	66.1%	\$2,182	\$1,777	\$1,455
Sales/Use Tax (Calendar 2013)	42,788	13.6	448	964	809
Motor Vehicle Sales Tax (Calendar 2013)	11,205	3.6	117	111	115
Motor Vehicle Registration Tax (Calendar 2013)	12,382	3.9	130	117	117
Motor Fuels Tax (Calendar 2013)	12,866	4.1	135	139	160
Corporate Income Tax (Calendar 2013)	15,887	5.0	166	252	195
State General Property Tax (Payable 2013)	11,727	3.7	123	181	155
Total State Taxes	\$315,177	100.0%	\$3,302	\$3,540	\$3,006

I. Major State Aids/Credits	CASS			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$38,968	46.0%	\$1,362	\$1,311	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	28,333	33.4	991	749	630
Minnesota Family Investment Program	676	0.8	24	11	13
General Assistance	227	0.3	8	5	10
MinnesotaCare	264	0.3	9	6	5
Social Services	7,529	8.9	263	264	261
Miscellaneous	719	0.8	25	27	32
Total	37,748	44.5	1,320	1,062	951
Highway Aid (Calendar 2013)					
County Aid	5,254	6.2	184	145	97
Municipal Aid	0	0.0	0	10	29
Township Aid	477	0.6	17	15	7
Total	5,730	6.8	200	170	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	980	1.2	34	80	79
Disparity Reduction Aid (Calendar 2013)	16	0.0	1	2	3
County Program Aid (Payable 2013)	631	0.7	22	32	31
Community Corrections Funding (2013)	649	0.8	23	17	16
Total Aids	84,722	100.0	2,962	2,674	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	214	100.0	7	12	4
Miscellaneous Credits	0	0.0	0	7	5
Total Property Tax Credits	214	100.0	7	20	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	615	64.5	22	34	50
Regular (Renters)	335	35.2	12	22	33
Targeting Refund	3	0.3	0	0	0
Total Property Tax Refunds	953	100.0	33	57	83
Total Aids/Credits	\$85,890	100.0%	\$3,003	\$2,751	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$20,038	40.5%	\$701	\$557	\$466
City/Town Levy	10,096	20.4	353	332	364
School District Net Tax Capacity Levy	7,756	15.7	271	230	245
School District Referendum Market Value Levy	1,672	3.4	58	74	146
Miscellaneous District Levy	669	1.4	23	28	203
State Property Tax Levy	9,275	18.7	324	187	155
Total Levy	\$49,506	100.0%	\$1,731	\$1,408	\$1,579
Less Property Tax Credits	214		7	20	9
Net Property Taxes Payable	49,291		1,723	1,389	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$6,372,436		\$222,781	\$138,120	\$100,745
Referendum Market Valuation	2,639,469		\$92,276	70,682	77,174
Net Tax Capacity (NTC)	65,168		2,278	1,361	1,062
C. Average Local NTC Tax Rate	59.170				
Avg. Referendum Mkt. Value Tax Rate	0.063				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$23,869	38.0%	\$834	\$792	\$1,455
Sales/Use Tax (Calendar 2013)	15,393	24.5	538	643	809
Motor Vehicle Sales Tax (Calendar 2013)	3,320	5.3	116	121	115
Motor Vehicle Registration Tax (Calendar 2013)	3,177	5.1	111	113	117
Motor Fuels Tax (Calendar 2013)	6,732	10.7	235	205	160
Corporate Income Tax (Calendar 2013)	1,092	1.7	38	85	195
State General Property Tax (Payable 2013)	9,275	14.8	324	187	155
Total State Taxes	\$62,858	100.0%	\$2,198	\$2,147	\$3,006

I. Major State Aids/Credits	CHIPPEWA			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$17,644	47.1%	\$1,453	\$1,400	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	8,827	23.5	727	772	630
Minnesota Family Investment Program	123	0.3	10	8	13
General Assistance	34	0.1	3	4	10
MinnesotaCare	31	0.1	3	3	5
Social Services	3,905	10.4	322	346	261
Miscellaneous	234	0.6	19	21	32
Total	13,154	35.0	1,083	1,155	951
Highway Aid (Calendar 2013)					
County Aid	2,639	7.0	217	341	97
Municipal Aid	233	0.6	19	5	29
Township Aid	637	1.7	52	63	7
Total	3,509	9.4	289	409	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,301	6.1	189	203	79
Disparity Reduction Aid (Calendar 2013)	142	0.4	12	13	3
County Program Aid (Payable 2013)	523	1.4	43	29	31
Community Corrections Funding (2013)	224	0.6	18	17	16
Total Aids	37,497	100.0	3,087	3,227	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	171	100.0	14	21	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	171	100.0	14	21	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	183	45.9	15	15	50
Regular (Renters)	216	54.1	18	16	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	399	100.0	33	31	83
Total Aids/Credits	\$38,067	100.0%	\$3,134	\$3,279	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$8,099	42.0%	\$667	\$783	\$466
City/Town Levy	5,126	26.6	422	403	364
School District Net Tax Capacity Levy	2,769	14.3	228	213	245
School District Referendum Market Value Levy	1,823	9.4	150	116	146
Miscellaneous District Levy	241	1.2	20	43	203
State Property Tax Levy	1,248	6.5	103	99	155
Total Levy	\$19,306	100.0%	\$1,589	\$1,658	\$1,579
Less Property Tax Credits	171		14	21	9
Net Property Taxes Payable	19,135		1,575	1,638	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,184,973		\$179,892	\$218,283	\$100,745
Referendum Market Valuation	564,918		\$46,511	43,764	77,174
Net Tax Capacity (NTC)	18,830		1,550	1,809	1,062
C. Average Local NTC Tax Rate	85.921				
Avg. Referendum Mkt. Value Tax Rate	0.333				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$15,196	48.3%	\$1,251	\$1,245	\$1,455
Sales/Use Tax (Calendar 2013)	7,445	23.7	613	470	809
Motor Vehicle Sales Tax (Calendar 2013)	1,628	5.2	134	144	115
Motor Vehicle Registration Tax (Calendar 2013)	1,676	5.3	138	147	117
Motor Fuels Tax (Calendar 2013)	2,453	7.8	202	210	160
Corporate Income Tax (Calendar 2013)	1,820	5.8	150	181	195
State General Property Tax (Payable 2013)	1,248	4.0	103	99	155
Total State Taxes	\$31,465	100.0%	\$2,591	\$2,496	\$3,006

I. Major State Aids/Credits	CHISAGO			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$64,212	58.0%	\$1,195	\$1,227	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	21,776	19.7	405	588	630
Minnesota Family Investment Program	197	0.2	4	8	13
General Assistance	207	0.2	4	5	10
MinnesotaCare	203	0.2	4	5	5
Social Services	11,030	10.0	205	242	261
Miscellaneous	685	0.6	13	20	32
Total	34,098	30.8	634	868	951
Highway Aid (Calendar 2013)					
County Aid	6,495	5.9	121	153	97
Municipal Aid	1,127	1.0	21	10	29
Township Aid	241	0.2	4	8	7
Total	7,864	7.1	146	172	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,612	1.5	30	44	79
Disparity Reduction Aid (Calendar 2013)	10	0.0	0	1	3
County Program Aid (Payable 2013)	2,030	1.8	38	42	31
Community Corrections Funding (2013)	884	0.8	16	22	16
Total Aids	110,710	100.0	2,060	2,377	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	355	97.5	7	11	4
Miscellaneous Credits	9	2.5	0	0	5
Total Property Tax Credits	364	100.0	7	12	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	4,375	79.4	81	54	50
Regular (Renters)	1,121	20.4	21	22	33
Targeting Refund	12	0.2	0	0	0
Total Property Tax Refunds	5,508	100.0	102	75	83
Total Aids/Credits	\$116,582	100.0%	\$2,169	\$2,464	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$31,392	43.1%	\$584	\$530	\$466
City/Town Levy	17,948	24.7	334	270	364
School District Net Tax Capacity Levy	13,159	18.1	245	217	245
School District Referendum Market Value Levy	3,214	4.4	60	46	146
Miscellaneous District Levy	2,463	3.4	46	26	203
State Property Tax Levy	4,632	6.4	86	76	155
Total Levy	\$72,809	100.0%	\$1,355	\$1,165	\$1,579
Less Property Tax Credits	364		7	12	9
Net Property Taxes Payable	72,445		1,348	1,153	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$4,105,885		\$76,399	\$76,687	\$100,745
Referendum Market Valuation	3,600,704		\$66,999	56,441	77,174
Net Tax Capacity (NTC)	40,523		754	718	1,062
C. Average Local NTC Tax Rate	159.929				
Avg. Referendum Mkt. Value Tax Rate	0.094				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$58,656	53.3%	\$1,091	\$863	\$1,455
Sales/Use Tax (Calendar 2013)	17,057	15.5	317	401	809
Motor Vehicle Sales Tax (Calendar 2013)	6,954	6.3	129	119	115
Motor Vehicle Registration Tax (Calendar 2013)	6,706	6.1	125	111	117
Motor Fuels Tax (Calendar 2013)	11,535	10.5	215	212	160
Corporate Income Tax (Calendar 2013)	4,509	4.1	84	67	195
State General Property Tax (Payable 2013)	4,632	4.2	86	76	155
Total State Taxes	\$110,049	100.0%	\$2,048	\$1,848	\$3,006

	CLAY			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$78,086	49.0%	\$1,292	\$1,223	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	37,631	23.6	623	668	630
Minnesota Family Investment Program	751	0.5	12	9	13
General Assistance	443	0.3	7	7	10
MinnesotaCare	132	0.1	2	3	5
Social Services	20,027	12.6	331	283	261
Miscellaneous	1,919	1.2	32	24	32
Total	60,903	38.2	1,008	994	951
Highway Aid (Calendar 2013)					
County Aid	5,456	3.4	90	183	97
Municipal Aid	1,767	1.1	29	19	29
Township Aid	735	0.5	12	21	7
Total	7,958	5.0	132	223	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	9,056	5.7	150	114	79
Disparity Reduction Aid (Calendar 2013)	29	0.0	0	1	3
County Program Aid (Payable 2013)	2,364	1.5	39	34	31
Community Corrections Funding (2013)	1,013	0.6	17	18	16
Total Aids	159,409	100.0	2,638	2,607	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	259	4.5	4	11	4
Miscellaneous Credits	5,497	95.5	91	26	5
Total Property Tax Credits	5,755	100.0	95	37	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,323	45.2	22	30	50
Regular (Renters)	1,598	54.6	26	22	33
Targeting Refund	5	0.2	0	0	0
Total Property Tax Refunds	2,927	100.0	48	52	83
Total Aids/Credits	\$168,091	100.0%	\$2,782	\$2,696	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$24,271	37.6%	\$402	\$585	\$466
City/Town Levy	12,738	19.7	211	287	364
School District Net Tax Capacity Levy	12,528	19.4	207	224	245
School District Referendum Market Value Levy	6,937	10.8	115	104	146
Miscellaneous District Levy	2,834	4.4	47	55	203
State Property Tax Levy	5,206	8.1	86	129	155
Total Levy	\$64,513	100.0%	\$1,068	\$1,385	\$1,579
Less Property Tax Credits	5,755		95	37	9
Net Property Taxes Payable	58,758		972	1,348	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$4,836,446		\$80,039	\$135,030	\$100,745
Referendum Market Valuation	3,294,781		\$54,526	65,106	77,174
Net Tax Capacity (NTC)	46,708		773	1,264	1,062
C. Average Local NTC Tax Rate	112.122				
Avg. Referendum Mkt. Value Tax Rate	0.211				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$58,771	47.8%	\$973	\$1,111	\$1,455
Sales/Use Tax (Calendar 2013)	31,158	25.3	516	665	809
Motor Vehicle Sales Tax (Calendar 2013)	6,276	5.1	104	121	115
Motor Vehicle Registration Tax (Calendar 2013)	6,305	5.1	104	120	117
Motor Fuels Tax (Calendar 2013)	11,293	9.2	187	213	160
Corporate Income Tax (Calendar 2013)	4,010	3.3	66	123	195
State General Property Tax (Payable 2013)	5,206	4.2	86	129	155
Total State Taxes	\$123,019	100.0%	\$2,036	\$2,482	\$3,006

	CLEARWATER			W CENTRAL (4)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$12,522	43.8%	\$1,417	\$1,223	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	8,801	30.8	996	668	630
Minnesota Family Investment Program	132	0.5	15	9	13
General Assistance	70	0.2	8	7	10
MinnesotaCare	46	0.2	5	3	5
Social Services	1,826	6.4	207	283	261
Miscellaneous	182	0.6	21	24	32
Total	11,057	38.7	1,251	994	951
Highway Aid (Calendar 2013)					
County Aid	3,185	11.1	360	183	97
Municipal Aid	0	0.0	0	19	29
Township Aid	223	0.8	25	21	7
Total	3,408	11.9	386	223	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	620	2.2	70	114	79
Disparity Reduction Aid (Calendar 2013)	102	0.4	12	1	3
County Program Aid (Payable 2013)	662	2.3	75	34	31
Community Corrections Funding (2013)	217	0.8	25	18	16
Total Aids	28,588	100.0	3,235	2,607	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	251	100.0	28	11	4
Miscellaneous Credits	0	0.0	0	26	5
Total Property Tax Credits	251	100.0	28	37	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	151	53.9	17	30	50
Regular (Renters)	130	46.4	15	22	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	280	100.0	32	52	83
Total Aids/Credits	\$29,120	100.0%	\$3,295	\$2,696	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$5,310	39.2%	\$601	\$585	\$466
City/Town Levy	1,767	13.0	200	287	364
School District Net Tax Capacity Levy	2,366	17.5	268	224	245
School District Referendum Market Value Levy	452	3.3	51	104	146
Miscellaneous District Levy	582	4.3	66	55	203
State Property Tax Levy	3,079	22.7	348	129	155
Total Levy	\$13,555	100.0%	\$1,534	\$1,385	\$1,579
Less Property Tax Credits	251		28	37	9
Net Property Taxes Payable	13,304		1,505	1,348	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$910,290		\$103,009	\$135,030	\$100,745
Referendum Market Valuation	558,130		\$63,158	65,106	77,174
Net Tax Capacity (NTC)	10,325		1,168	1,264	1,062
C. Average Local NTC Tax Rate	97.086				
Avg. Referendum Mkt. Value Tax Rate	0.081				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$7,278	39.3%	\$824	\$1,111	\$1,455
Sales/Use Tax (Calendar 2013)	3,165	17.1	358	665	809
Motor Vehicle Sales Tax (Calendar 2013)	1,129	6.1	128	121	115
Motor Vehicle Registration Tax (Calendar 2013)	1,044	5.6	118	120	117
Motor Fuels Tax (Calendar 2013)	1,773	9.6	201	213	160
Corporate Income Tax (Calendar 2013)	1,073	5.8	121	123	195
State General Property Tax (Payable 2013)	3,079	16.6	348	129	155
Total State Taxes	\$18,541	100.0%	\$2,098	\$2,482	\$3,006

I. Major State Aids/Credits	COOK			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$5,776	45.2%	\$1,114	\$1,143	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	2,602	20.3	502	777	630
Minnesota Family Investment Program	38	0.3	7	13	13
General Assistance	25	0.2	5	12	10
MinnesotaCare	10	0.1	2	3	5
Social Services	896	7.0	173	326	261
Miscellaneous	69	0.5	13	42	32
Total	3,639	28.4	702	1,174	951
Highway Aid (Calendar 2013)					
County Aid	2,898	22.7	559	179	97
Municipal Aid	0	0.0	0	30	29
Township Aid	3	0.0	1	6	7
Total	2,901	22.7	559	215	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	96	0.8	19	198	79
Disparity Reduction Aid (Calendar 2013)	6	0.0	1	33	3
County Program Aid (Payable 2013)	257	2.0	50	41	31
Community Corrections Funding (2013)	114	0.9	22	22	16
Total Aids	12,790	100.0	2,467	2,827	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	6	1.1	1	3	4
Miscellaneous Credits	527	99.1	102	50	5
Total Property Tax Credits	532	100.0	103	53	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	155	65.1	30	31	50
Regular (Renters)	80	33.6	15	26	33
Targeting Refund	3	1.3	1	0	0
Total Property Tax Refunds	238	100.0	46	57	83
Total Aids/Credits	\$13,560	100.0%	\$2,615	\$2,937	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$6,346	51.0%	\$1,224	\$565	\$466
City/Town Levy	1,185	9.5	229	285	364
School District Net Tax Capacity Levy	550	4.4	106	202	245
School District Referendum Market Value Levy	491	3.9	95	50	146
Miscellaneous District Levy	1,647	13.2	318	86	203
State Property Tax Levy	2,234	17.9	431	142	155
Total Levy	\$12,453	100.0%	\$2,402	\$1,329	\$1,579
Less Property Tax Credits	532		103	53	9
Net Property Taxes Payable	11,920		2,299	1,277	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,635,952		\$315,516	\$96,339	\$100,745
Referendum Market Valuation	617,010		\$118,999	67,029	77,174
Net Tax Capacity (NTC)	16,778		3,236	1,004	1,062
C. Average Local NTC Tax Rate	57.978				
Avg. Referendum Mkt. Value Tax Rate	0.080				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$4,924	27.6%	\$950	\$924	\$1,455
Sales/Use Tax (Calendar 2013)	7,148	40.1	1,379	766	809
Motor Vehicle Sales Tax (Calendar 2013)	694	3.9	134	116	115
Motor Vehicle Registration Tax (Calendar 2013)	677	3.8	131	114	117
Motor Fuels Tax (Calendar 2013)	1,836	10.3	354	177	160
Corporate Income Tax (Calendar 2013)	297	1.7	57	113	195
State General Property Tax (Payable 2013)	2,234	12.5	431	142	155
Total State Taxes	\$17,809	100.0%	\$3,435	\$2,352	\$3,006

	COTTONWOOD			SOUTHWEST (8)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$16,415	43.4%	\$1,414	\$1,412	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	8,428	22.3	726	632	630
Minnesota Family Investment Program	126	0.3	11	8	13
General Assistance	59	0.2	5	5	10
MinnesotaCare	272	0.7	23	7	5
Social Services	5,706	15.1	491	288	261
Miscellaneous	248	0.7	21	21	32
Total	14,838	39.3	1,278	961	951
Highway Aid (Calendar 2013)					
County Aid	2,998	7.9	258	292	97
Municipal Aid	0	0.0	0	12	29
Township Aid	510	1.3	44	44	7
Total	3,509	9.3	302	348	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,448	6.5	211	181	79
Disparity Reduction Aid (Calendar 2013)	102	0.3	9	7	3
County Program Aid (Payable 2013)	236	0.6	20	24	31
Community Corrections Funding (2013)	264	0.7	23	19	16
Total Aids	37,812	100.0	3,257	2,950	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	203	100.0	17	17	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	203	100.0	17	17	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	225	55.3	19	15	50
Regular (Renters)	182	44.7	16	18	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	407	100.0	35	33	83
Total Aids/Credits	\$38,422	100.0%	\$3,309	\$3,001	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$7,907	45.4%	\$681	\$594	\$466
City/Town Levy	4,386	25.2	378	337	364
School District Net Tax Capacity Levy	1,711	9.8	147	219	245
School District Referendum Market Value Levy	1,963	11.3	169	133	146
Miscellaneous District Levy	371	2.1	32	23	203
State Property Tax Levy	1,071	6.2	92	112	155
Total Levy	\$17,409	100.0%	\$1,499	\$1,418	\$1,579
Less Property Tax Credits	203		17	17	9
Net Property Taxes Payable	17,206		1,482	1,401	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,597,551		\$223,734	\$201,983	\$100,745
Referendum Market Valuation	496,215		\$42,740	47,130	77,174
Net Tax Capacity (NTC)	21,978		1,893	1,736	1,062
C. Average Local NTC Tax Rate	65.406				
Avg. Referendum Mkt. Value Tax Rate	0.396				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$13,431	49.8%	\$1,157	\$1,159	\$1,455
Sales/Use Tax (Calendar 2013)	4,533	16.8	390	587	809
Motor Vehicle Sales Tax (Calendar 2013)	1,578	5.9	136	134	115
Motor Vehicle Registration Tax (Calendar 2013)	1,582	5.9	136	136	117
Motor Fuels Tax (Calendar 2013)	2,178	8.1	188	220	160
Corporate Income Tax (Calendar 2013)	2,580	9.6	222	203	195
State General Property Tax (Payable 2013)	1,071	4.0	92	112	155
Total State Taxes	\$26,952	100.0%	\$2,321	\$2,551	\$3,006

I. Major State Aids/Credits	CROW WING			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$77,264	51.1%	\$1,222	\$1,311	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	40,494	26.8	641	749	630
Minnesota Family Investment Program	476	0.3	8	11	13
General Assistance	270	0.2	4	5	10
MinnesotaCare	349	0.2	6	6	5
Social Services	15,712	10.4	249	264	261
Miscellaneous	1,889	1.3	30	27	32
Total	59,190	39.2	936	1,062	951
Highway Aid (Calendar 2013)					
County Aid	5,898	3.9	93	145	97
Municipal Aid	1,070	0.7	17	10	29
Township Aid	452	0.3	7	15	7
Total	7,420	4.9	117	170	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	4,585	3.0	73	80	79
Disparity Reduction Aid (Calendar 2013)	34	0.0	1	2	3
County Program Aid (Payable 2013)	1,555	1.0	25	32	31
Community Corrections Funding (2013)	1,044	0.7	17	17	16
Total Aids	151,094	100.0	2,390	2,674	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	223	15.9	4	12	4
Miscellaneous Credits	1,178	84.1	19	7	5
Total Property Tax Credits	1,401	100.0	22	20	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	2,553	58.0	40	34	50
Regular (Renters)	1,829	41.6	29	22	33
Targeting Refund	18	0.4	0	0	0
Total Property Tax Refunds	4,400	100.0	70	57	83
Total Aids/Credits	\$156,896	100.0%	\$2,482	\$2,751	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$34,593	33.3%	\$547	\$557	\$466
City/Town Levy	27,756	26.7	439	332	364
School District Net Tax Capacity Levy	18,539	17.8	293	230	245
School District Referendum Market Value Levy	4,769	4.6	75	74	146
Miscellaneous District Levy	2,664	2.6	42	28	203
State Property Tax Levy	15,572	15.0	246	187	155
Total Levy	\$103,893	100.0%	\$1,643	\$1,408	\$1,579
Less Property Tax Credits	1,401		22	20	9
Net Property Taxes Payable	102,491		1,621	1,389	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$9,793,413		\$154,920	\$138,120	\$100,745
Referendum Market Valuation	5,505,497		\$87,090	70,682	77,174
Net Tax Capacity (NTC)	102,385		1,620	1,361	1,062
C. Average Local NTC Tax Rate	81.606				
Avg. Referendum Mkt. Value Tax Rate	0.087				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$56,803	33.5%	\$899	\$792	\$1,455
Sales/Use Tax (Calendar 2013)	62,433	36.8	988	643	809
Motor Vehicle Sales Tax (Calendar 2013)	7,830	4.6	124	121	115
Motor Vehicle Registration Tax (Calendar 2013)	7,602	4.5	120	113	117
Motor Fuels Tax (Calendar 2013)	12,157	7.2	192	205	160
Corporate Income Tax (Calendar 2013)	7,096	4.2	112	85	195
State General Property Tax (Payable 2013)	15,572	9.2	246	187	155
Total State Taxes	\$169,491	100.0%	\$2,681	\$2,147	\$3,006

I. Major State Aids/Credits	DAKOTA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$559,236	63.1%	\$1,368	\$1,358	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	161,740	18.3	396	651	630
Minnesota Family Investment Program	2,750	0.3	7	16	13
General Assistance	1,954	0.2	5	13	10
MinnesotaCare	1,962	0.2	5	6	5
Social Services	96,594	10.9	236	258	261
Miscellaneous	6,508	0.7	16	38	32
Total	271,508	30.7	664	982	951
Highway Aid (Calendar 2013)					
County Aid	20,026	2.3	49	44	97
Municipal Aid	15,245	1.7	37	36	29
Township Aid	184	0.0	0	0	7
Total	35,455	4.0	87	80	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,568	0.3	6	45	79
Disparity Reduction Aid (Calendar 2013)	5	0.0	0	0	3
County Program Aid (Payable 2013)	12,724	1.4	31	26	31
Community Corrections Funding (2013)	4,672	0.5	11	14	16
Total Aids	886,168	100.0	2,168	2,505	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	242	49.5	1	0	4
Miscellaneous Credits	247	50.5	1	0	5
Total Property Tax Credits	489	100.0	1	1	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	20,439	58.7	50	63	50
Regular (Renters)	14,354	41.2	35	41	33
Targeting Refund	11	0.0	0	0	0
Total Property Tax Refunds	34,804	100.0	85	105	83
Total Aids/Credits	\$921,461	100.0%	\$2,254	\$2,611	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$113,169	18.2%	\$277	\$414	\$466
City/Town Levy	156,585	25.1	383	404	364
School District Net Tax Capacity Levy	101,159	16.2	247	267	245
School District Referendum Market Value Levy	77,796	12.5	190	187	146
Miscellaneous District Levy	108,108	17.4	264	338	203
State Property Tax Levy	66,111	10.6	162	181	155
Total Levy	\$622,929	100.0%	\$1,524	\$1,790	\$1,579
Less Property Tax Credits	489		1	1	9
Net Property Taxes Payable	622,440		1,523	1,789	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$35,610,994		\$87,126	\$90,977	\$100,745
Referendum Market Valuation	34,448,728		\$84,282	89,318	77,174
Net Tax Capacity (NTC)	399,942		978	1,052	1,062
C. Average Local NTC Tax Rate	119.100				
Avg. Referendum Mkt. Value Tax Rate	0.234				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$676,062	50.3%	\$1,654	\$1,777	\$1,455
Sales/Use Tax (Calendar 2013)	337,059	25.1	825	964	809
Motor Vehicle Sales Tax (Calendar 2013)	48,238	3.6	118	111	115
Motor Vehicle Registration Tax (Calendar 2013)	51,272	3.8	125	117	117
Motor Fuels Tax (Calendar 2013)	59,004	4.4	144	139	160
Corporate Income Tax (Calendar 2013)	107,357	8.0	263	252	195
State General Property Tax (Payable 2013)	66,111	4.9	162	181	155
Total State Taxes	\$1,345,102	100.0%	\$3,291	\$3,540	\$3,006

I. Major State Aids/Credits	DODGE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$29,647	58.5%	\$1,457	\$1,255	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	8,502	16.8	418	492	630
Minnesota Family Investment Program	122	0.2	6	9	13
General Assistance	68	0.1	3	4	10
MinnesotaCare	89	0.2	4	4	5
Social Services	4,324	8.5	213	265	261
Miscellaneous	290	0.6	14	22	32
Total	13,396	26.5	659	797	951
Highway Aid (Calendar 2013)					
County Aid	3,611	7.1	178	118	97
Municipal Aid	239	0.5	12	30	29
Township Aid	301	0.6	15	11	7
Total	4,152	8.2	204	160	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,381	4.7	117	113	79
Disparity Reduction Aid (Calendar 2013)	310	0.6	15	4	3
County Program Aid (Payable 2013)	604	1.2	30	36	31
Community Corrections Funding (2013)	215	0.4	11	15	16
Total Aids	50,704	100.0	2,493	2,380	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	213	100.0	10	7	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	213	100.0	10	7	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	623	65.4	31	35	50
Regular (Renters)	329	34.6	16	25	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	952	100.0	47	60	83
Total Aids/Credits	\$51,868	100.0%	\$2,550	\$2,447	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$10,611	40.8%	\$522	\$483	\$466
City/Town Levy	7,165	27.6	352	357	364
School District Net Tax Capacity Levy	5,223	20.1	257	210	245
School District Referendum Market Value Levy	1,678	6.5	82	119	146
Miscellaneous District Levy	281	1.1	14	27	203
State Property Tax Levy	1,049	4.0	52	112	155
Total Levy	\$26,007	100.0%	\$1,278	\$1,309	\$1,579
Less Property Tax Credits	213		10	7	9
Net Property Taxes Payable	25,794		1,268	1,302	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,573,299		\$126,502	\$99,550	\$100,745
Referendum Market Valuation	1,167,795		\$57,408	66,657	77,174
Net Tax Capacity (NTC)	22,195		1,091	959	1,062
C. Average Local NTC Tax Rate	104.890				
Avg. Referendum Mkt. Value Tax Rate	0.144				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$23,959	58.4%	\$1,178	\$1,188	\$1,455
Sales/Use Tax (Calendar 2013)	5,184	12.6	255	616	809
Motor Vehicle Sales Tax (Calendar 2013)	2,477	6.0	122	116	115
Motor Vehicle Registration Tax (Calendar 2013)	2,404	5.9	118	115	117
Motor Fuels Tax (Calendar 2013)	3,339	8.1	164	176	160
Corporate Income Tax (Calendar 2013)	2,620	6.4	129	133	195
State General Property Tax (Payable 2013)	1,049	2.6	52	112	155
Total State Taxes	\$41,031	100.0%	\$2,017	\$2,456	\$3,006

	DOUGLAS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$41,607	50.4%	\$1,139	\$1,223	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	21,082	25.5	577	668	630
Minnesota Family Investment Program	205	0.2	6	9	13
General Assistance	206	0.2	6	7	10
MinnesotaCare	117	0.1	3	3	5
Social Services	8,744	10.6	239	283	261
Miscellaneous	869	1.1	24	24	32
Total	31,223	37.8	855	994	951
Highway Aid (Calendar 2013)					
County Aid	4,748	5.8	130	183	97
Municipal Aid	834	1.0	23	19	29
Township Aid	360	0.4	10	21	7
Total	5,942	7.2	163	223	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,996	2.4	55	114	79
Disparity Reduction Aid (Calendar 2013)	15	0.0	0	1	3
County Program Aid (Payable 2013)	1,079	1.3	30	34	31
Community Corrections Funding (2013)	679	0.8	19	18	16
Total Aids	82,542	100.0	2,260	2,607	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	326	100.0	9	11	4
Miscellaneous Credits	0	0.0	0	26	5
Total Property Tax Credits	326	100.0	9	37	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,963	66.3	54	30	50
Regular (Renters)	992	33.5	27	22	33
Targeting Refund	7	0.2	0	0	0
Total Property Tax Refunds	2,962	100.0	81	52	83
Total Aids/Credits	\$85,830	100.0%	\$2,350	\$2,696	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$24,543	41.1%	\$672	\$585	\$466
City/Town Levy	12,684	21.2	347	287	364
School District Net Tax Capacity Levy	9,972	16.7	273	224	245
School District Referendum Market Value Levy	3,419	5.7	94	104	146
Miscellaneous District Levy	2,551	4.3	70	55	203
State Property Tax Levy	6,548	11.0	179	129	155
Total Levy	\$59,717	100.0%	\$1,635	\$1,385	\$1,579
Less Property Tax Credits	326		9	37	9
Net Property Taxes Payable	59,391		1,626	1,348	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$4,757,715		\$130,245	\$135,030	\$100,745
Referendum Market Valuation	3,068,015		\$83,988	65,106	77,174
Net Tax Capacity (NTC)	47,854		1,310	1,264	1,062
C. Average Local NTC Tax Rate	103.963				
Avg. Referendum Mkt. Value Tax Rate	0.111				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$47,949	41.8%	\$1,313	\$1,111	\$1,455
Sales/Use Tax (Calendar 2013)	36,795	32.1	1,007	665	809
Motor Vehicle Sales Tax (Calendar 2013)	4,777	4.2	131	121	115
Motor Vehicle Registration Tax (Calendar 2013)	4,816	4.2	132	120	117
Motor Fuels Tax (Calendar 2013)	8,982	7.8	246	213	160
Corporate Income Tax (Calendar 2013)	4,870	4.2	133	123	195
State General Property Tax (Payable 2013)	6,548	5.7	179	129	155
Total State Taxes	\$114,736	100.0%	\$3,141	\$2,482	\$3,006

I. Major State Aids/Credits	FARIBAULT			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$16,374	40.0%	\$1,154	\$1,132	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance				523	630
Minnesota Family Investment Program				8	13
General Assistance		See Note		5	10
MinnesotaCare				6	5
Social Services				270	261
Miscellaneous				20	32
Total	15,153	37.0	1,068	831	951
Highway Aid (Calendar 2013)					
County Aid	4,322	10.6	305	173	97
Municipal Aid	0	0.0	0	24	29
Township Aid	642	1.6	45	15	7
Total	4,964	12.1	350	211	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	3,701	9.0	261	170	79
Disparity Reduction Aid (Calendar 2013)	180	0.4	13	4	3
County Program Aid (Payable 2013)	345	0.8	24	32	31
Community Corrections Funding (2013)	211	0.5	15	18	16
Total Aids	40,929	100.0	2,884	2,398	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	247	100.0	17	10	4
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	247	100.0	17	10	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	225	53.6	16	27	50
Regular (Renters)	193	46.0	14	23	33
Targeting Refund	2	0.5	0	0	0
Total Property Tax Refunds	420	100.0	30	50	83
Total Aids/Credits	\$41,596	100.0%	\$2,931	\$2,458	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$9,165	44.0%	\$646	\$526	\$466
City/Town Levy	5,994	28.8	422	342	364
School District Net Tax Capacity Levy	3,206	15.4	226	189	245
School District Referendum Market Value Levy	1,468	7.1	103	124	146
Miscellaneous District Levy	72	0.3	5	22	203
State Property Tax Levy	915	4.4	64	108	155
Total Levy	\$20,821	100.0%	\$1,467	\$1,310	\$1,579
Less Property Tax Credits	247		17	10	9
Net Property Taxes Payable	20,575		1,450	1,300	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,797,066		\$197,088	\$129,910	\$100,745
Referendum Market Valuation	614,220		\$43,279	58,318	77,174
Net Tax Capacity (NTC)	22,974		1,619	1,169	1,062
C. Average Local NTC Tax Rate	80.253				
Avg. Referendum Mkt. Value Tax Rate	0.239				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$15,105	49.5%	\$1,064	\$1,088	\$1,455
Sales/Use Tax (Calendar 2013)	5,295	17.3	373	607	809
Motor Vehicle Sales Tax (Calendar 2013)	2,082	6.8	147	121	115
Motor Vehicle Registration Tax (Calendar 2013)	2,099	6.9	148	120	117
Motor Fuels Tax (Calendar 2013)	3,650	12.0	257	174	160
Corporate Income Tax (Calendar 2013)	1,387	4.5	98	161	195
State General Property Tax (Payable 2013)	915	3.0	64	108	155
Total State Taxes	\$30,534	100.0%	\$2,151	\$2,378	\$3,006

NOTE: The human service amounts were not available by county for the Human Services Board (Faribault and Martin). The total for the Human Service Board is \$36.9 million, which was allocated to the counties on a per capita basis (\$15.1 million estimated to Faribault county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

	FILLMORE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$23,126	46.1%	\$1,110	\$1,255	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	11,065	22.1	531	492	630
Minnesota Family Investment Program	92	0.2	4	9	13
General Assistance	50	0.1	2	4	10
MinnesotaCare	63	0.1	3	4	5
Social Services	4,031	8.0	194	265	261
Miscellaneous	344	0.7	17	22	32
Total	15,645	31.2	751	797	951
Highway Aid (Calendar 2013)					
County Aid	5,767	11.5	277	118	97
Municipal Aid	0	0.0	0	30	29
Township Aid	979	2.0	47	11	7
Total	6,746	13.5	324	160	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	3,665	7.3	176	113	79
Disparity Reduction Aid (Calendar 2013)	245	0.5	12	4	3
County Program Aid (Payable 2013)	660	1.3	32	36	31
Community Corrections Funding (2013)	62	0.1	3	15	16
Total Aids	50,149	100.0	2,408	2,380	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	409	100.0	20	7	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	409	100.0	20	7	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	622	64.1	30	35	50
Regular (Renters)	348	35.9	17	25	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	970	100.0	47	60	83
Total Aids/Credits	\$51,529	100.0%	\$2,474	\$2,447	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$8,321	32.7%	\$400	\$483	\$466
City/Town Levy	8,312	32.7	399	357	364
School District Net Tax Capacity Levy	4,666	18.3	224	210	245
School District Referendum Market Value Levy	2,407	9.5	116	119	146
Miscellaneous District Levy	312	1.2	15	27	203
State Property Tax Levy	1,428	5.6	69	112	155
Total Levy	\$25,448	100.0%	\$1,222	\$1,309	\$1,579
Less Property Tax Credits	409		20	7	9
Net Property Taxes Payable	25,039		1,202	1,302	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,213,583		\$154,299	\$99,550	\$100,745
Referendum Market Valuation	1,148,259		\$55,133	66,657	77,174
Net Tax Capacity (NTC)	25,995		1,248	959	1,062
C. Average Local NTC Tax Rate	83.139				
Avg. Referendum Mkt. Value Tax Rate	0.210				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$18,517	45.4%	\$889	\$1,188	\$1,455
Sales/Use Tax (Calendar 2013)	9,931	24.3	477	616	809
Motor Vehicle Sales Tax (Calendar 2013)	2,913	7.1	140	116	115
Motor Vehicle Registration Tax (Calendar 2013)	2,834	6.9	136	115	117
Motor Fuels Tax (Calendar 2013)	3,523	8.6	169	176	160
Corporate Income Tax (Calendar 2013)	1,647	4.0	79	133	195
State General Property Tax (Payable 2013)	1,428	3.5	69	112	155
Total State Taxes	\$40,794	100.0%	\$1,959	\$2,456	\$3,006

I. Major State Aids/Credits	FREEBORN			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$42,762	49.3%	\$1,383	\$1,255	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	20,351	23.5	658	492	630
Minnesota Family Investment Program	309	0.4	10	9	13
General Assistance	117	0.1	4	4	10
MinnesotaCare	100	0.1	3	4	5
Social Services	8,258	9.5	267	265	261
Miscellaneous	391	0.5	13	22	32
Total	29,525	34.1	955	797	951
Highway Aid (Calendar 2013)					
County Aid	5,582	6.4	181	118	97
Municipal Aid	917	1.1	30	30	29
Township Aid	436	0.5	14	11	7
Total	6,936	8.0	224	160	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	5,607	6.5	181	113	79
Disparity Reduction Aid (Calendar 2013)	106	0.1	3	4	3
County Program Aid (Payable 2013)	1,165	1.3	38	36	31
Community Corrections Funding (2013)	609	0.7	20	15	16
Total Aids	86,710	100.0	2,805	2,380	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	314	100.0	10	7	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	314	100.0	10	7	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	897	51.1	29	35	50
Regular (Renters)	845	48.1	27	25	33
Targeting Refund	14	0.8	0	0	0
Total Property Tax Refunds	1,756	100.0	57	60	83
Total Aids/Credits	\$88,779	100.0%	\$2,872	\$2,447	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$19,412	43.7%	\$628	\$483	\$466
City/Town Levy	9,167	20.6	297	357	364
School District Net Tax Capacity Levy	7,449	16.8	241	210	245
School District Referendum Market Value Levy	4,314	9.7	140	119	146
Miscellaneous District Levy	560	1.3	18	27	203
State Property Tax Levy	3,523	7.9	114	112	155
Total Levy	\$44,425	100.0%	\$1,437	\$1,309	\$1,579
Less Property Tax Credits	314		10	7	9
Net Property Taxes Payable	44,112		1,427	1,302	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,631,826		\$117,470	\$99,550	\$100,745
Referendum Market Valuation	1,599,207		\$51,726	66,657	77,174
Net Tax Capacity (NTC)	32,245		1,043	959	1,062
C. Average Local NTC Tax Rate	113.468				
Avg. Referendum Mkt. Value Tax Rate	0.270				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$28,795	40.5%	\$931	\$1,188	\$1,455
Sales/Use Tax (Calendar 2013)	19,742	27.8	639	616	809
Motor Vehicle Sales Tax (Calendar 2013)	3,641	5.1	118	116	115
Motor Vehicle Registration Tax (Calendar 2013)	3,516	4.9	114	115	117
Motor Fuels Tax (Calendar 2013)	8,568	12.1	277	176	160
Corporate Income Tax (Calendar 2013)	3,248	4.6	105	133	195
State General Property Tax (Payable 2013)	3,523	5.0	114	112	155
Total State Taxes	\$71,033	100.0%	\$2,298	\$2,456	\$3,006

I. Major State Aids/Credits	GOODHUE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$53,493	52.0%	\$1,152	\$1,255	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	20,632	20.1	444	492	630
Minnesota Family Investment Program	289	0.3	6	9	13
General Assistance	175	0.2	4	4	10
MinnesotaCare	104	0.1	2	4	5
Social Services	11,691	11.4	252	265	261
Miscellaneous	651	0.6	14	22	32
Total	33,543	32.6	722	797	951
Highway Aid (Calendar 2013)					
County Aid	6,486	6.3	140	118	97
Municipal Aid	3,481	3.4	75	30	29
Township Aid	771	0.7	17	11	7
Total	10,738	10.4	231	160	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,895	2.8	62	113	79
Disparity Reduction Aid (Calendar 2013)	90	0.1	2	4	3
County Program Aid (Payable 2013)	1,359	1.3	29	36	31
Community Corrections Funding (2013)	759	0.7	16	15	16
Total Aids	102,876	100.0	2,215	2,380	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	488	100.0	11	7	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	488	100.0	11	7	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	2,162	64.5	47	35	50
Regular (Renters)	1,191	35.5	26	25	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	3,354	100.0	72	60	83
Total Aids/Credits	\$106,718	100.0%	\$2,298	\$2,447	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$26,907	34.5%	\$579	\$483	\$466
City/Town Levy	25,168	32.2	542	357	364
School District Net Tax Capacity Levy	10,444	13.4	225	210	245
School District Referendum Market Value Levy	7,640	9.8	164	119	146
Miscellaneous District Levy	1,962	2.5	42	27	203
State Property Tax Levy	5,957	7.6	128	112	155
Total Levy	\$78,078	100.0%	\$1,681	\$1,309	\$1,579
Less Property Tax Credits	488		11	7	9
Net Property Taxes Payable	77,590		1,671	1,302	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$5,817,852		\$125,258	\$99,550	\$100,745
Referendum Market Valuation	4,001,586		\$86,154	66,657	77,174
Net Tax Capacity (NTC)	59,473		1,280	959	1,062
C. Average Local NTC Tax Rate	108.420				
Avg. Referendum Mkt. Value Tax Rate	0.191				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$56,449	49.9%	\$1,215	\$1,188	\$1,455
Sales/Use Tax (Calendar 2013)	21,739	19.2	468	616	809
Motor Vehicle Sales Tax (Calendar 2013)	6,063	5.4	131	116	115
Motor Vehicle Registration Tax (Calendar 2013)	6,024	5.3	130	115	117
Motor Fuels Tax (Calendar 2013)	10,056	8.9	217	176	160
Corporate Income Tax (Calendar 2013)	6,903	6.1	149	133	195
State General Property Tax (Payable 2013)	5,957	5.3	128	112	155
Total State Taxes	\$113,191	100.0%	\$2,437	\$2,456	\$3,006

I. Major State Aids/Credits	GRANT			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$6,956	39.4%	\$1,161	\$1,223	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	3,990	22.6	666	668	630
Minnesota Family Investment Program	43	0.2	7	9	13
General Assistance	27	0.2	5	7	10
MinnesotaCare	13	0.1	2	3	5
Social Services	2,458	13.9	410	283	261
Miscellaneous	98	0.6	16	24	32
Total	6,628	37.6	1,107	994	951
Highway Aid (Calendar 2013)					
County Aid	2,636	14.9	440	183	97
Municipal Aid	0	0.0	0	19	29
Township Aid	251	1.4	42	21	7
Total	2,887	16.4	482	223	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	807	4.6	135	114	79
Disparity Reduction Aid (Calendar 2013)	14	0.1	2	1	3
County Program Aid (Payable 2013)	235	1.3	39	34	31
Community Corrections Funding (2013)	116	0.7	19	18	16
Total Aids	17,642	100.0	2,945	2,607	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	123	96.9	21	11	4
Miscellaneous Credits	4	3.1	1	26	5
Total Property Tax Credits	127	100.0	21	37	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	186	64.1	31	30	50
Regular (Renters)	105	36.2	18	22	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	290	100.0	48	52	83
Total Aids/Credits	\$18,060	100.0%	\$3,015	\$2,696	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$5,306	48.1%	\$886	\$585	\$466
City/Town Levy	2,418	21.9	404	287	364
School District Net Tax Capacity Levy	1,242	11.3	207	224	245
School District Referendum Market Value Levy	1,087	9.9	181	104	146
Miscellaneous District Levy	486	4.4	81	55	203
State Property Tax Levy	489	4.4	82	129	155
Total Levy	\$11,027	100.0%	\$1,841	\$1,385	\$1,579
Less Property Tax Credits	127		21	37	9
Net Property Taxes Payable	10,900		1,820	1,348	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,192,925		\$199,153	\$135,030	\$100,745
Referendum Market Valuation	280,295		\$46,794	65,106	77,174
Net Tax Capacity (NTC)	9,889		1,651	1,264	1,062
C. Average Local NTC Tax Rate	95.574				
Avg. Referendum Mkt. Value Tax Rate	0.388				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$7,988	48.5%	\$1,334	\$1,111	\$1,455
Sales/Use Tax (Calendar 2013)	2,396	14.5	400	665	809
Motor Vehicle Sales Tax (Calendar 2013)	912	5.5	152	121	115
Motor Vehicle Registration Tax (Calendar 2013)	923	5.6	154	120	117
Motor Fuels Tax (Calendar 2013)	1,986	12.0	332	213	160
Corporate Income Tax (Calendar 2013)	1,790	10.9	299	123	195
State General Property Tax (Payable 2013)	489	3.0	82	129	155
Total State Taxes	\$16,484	100.0%	\$2,752	\$2,482	\$3,006

I. Major State Aids/Credits	HENNEPIN			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$1,524,462	48.7%	\$1,276	\$1,358	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	940,225	30.0	787	651	630
Minnesota Family Investment Program	21,485	0.7	18	16	13
General Assistance	23,962	0.8	20	13	10
MinnesotaCare	6,882	0.2	6	6	5
Social Services	339,589	10.8	284	258	261
Miscellaneous	75,920	2.4	64	38	32
Total	1,408,063	44.9	1,178	982	951
Highway Aid (Calendar 2013)					
County Aid	41,857	1.3	35	44	97
Municipal Aid	45,868	1.5	38	36	29
Township Aid	0	0.0	0	0	7
Total	87,726	2.8	73	80	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	69,635	2.2	58	45	79
Disparity Reduction Aid (Calendar 2013)	740	0.0	1	0	3
County Program Aid (Payable 2013)	25,485	0.8	21	26	31
Community Corrections Funding (2013)	17,388	0.6	15	14	16
Total Aids	3,133,497	100.0	2,622	2,505	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	164	53.9	0	0	4
Miscellaneous Credits	140	46.1	0	0	5
Total Property Tax Credits	304	100.0	0	1	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	90,473	60.9	76	63	50
Regular (Renters)	57,860	39.0	48	41	33
Targeting Refund	207	0.1	0	0	0
Total Property Tax Refunds	148,541	100.0	124	105	83
Total Aids/Credits	\$3,282,342	100.0%	\$2,747	\$2,611	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$607,142	23.3%	\$508	\$414	\$466
City/Town Levy	611,742	23.5	512	404	364
School District Net Tax Capacity Levy	339,830	13.1	284	267	245
School District Referendum Market Value Levy	250,024	9.6	209	187	146
Miscellaneous District Levy	516,596	19.9	432	338	203
State Property Tax Levy	275,099	10.6	230	181	155
Total Levy	\$2,600,432	100.0%	\$2,176	\$1,790	\$1,579
Less Property Tax Credits	304		0	1	9
Net Property Taxes Payable	2,600,129		2,176	1,789	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$123,324,465		\$103,195	\$90,977	\$100,745
Referendum Market Valuation	122,468,865		\$102,479	89,318	77,174
Net Tax Capacity (NTC)	1,483,171		1,241	1,052	1,062
C. Average Local NTC Tax Rate	138.896				
Avg. Referendum Mkt. Value Tax Rate	0.217				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$2,557,860	48.9%	\$2,140	\$1,777	\$1,455
Sales/Use Tax (Calendar 2013)	1,519,920	29.0	1,272	964	809
Motor Vehicle Sales Tax (Calendar 2013)	131,181	2.5	110	111	115
Motor Vehicle Registration Tax (Calendar 2013)	140,451	2.7	118	117	117
Motor Fuels Tax (Calendar 2013)	169,819	3.2	142	139	160
Corporate Income Tax (Calendar 2013)	439,128	8.4	367	252	195
State General Property Tax (Payable 2013)	275,099	5.3	230	181	155
Total State Taxes	\$5,233,458	100.0%	\$4,379	\$3,540	\$3,006

I. Major State Aids/Credits	HOUSTON			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$37,016	62.0%	\$1,967	\$1,255	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	8,467	14.2	450	492	630
Minnesota Family Investment Program	155	0.3	8	9	13
General Assistance	57	0.1	3	4	10
MinnesotaCare	74	0.1	4	4	5
Social Services	4,935	8.3	262	265	261
Miscellaneous	324	0.5	17	22	32
Total	14,012	23.5	745	797	951
Highway Aid (Calendar 2013)					
County Aid	4,138	6.9	220	118	97
Municipal Aid	426	0.7	23	30	29
Township Aid	650	1.1	35	11	7
Total	5,214	8.7	277	160	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,199	3.7	117	113	79
Disparity Reduction Aid (Calendar 2013)	308	0.5	16	4	3
County Program Aid (Payable 2013)	725	1.2	39	36	31
Community Corrections Funding (2013)	219	0.4	12	15	16
Total Aids	59,694	100.0	3,173	2,380	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	314	100.0	17	7	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	314	100.0	17	7	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	999	78.5	53	35	50
Regular (Renters)	273	21.5	15	25	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	1,272	100.0	68	60	83
Total Aids/Credits	\$61,279	100.0%	\$3,257	\$2,447	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$10,338	42.4%	\$549	\$483	\$466
City/Town Levy	6,755	27.7	359	357	364
School District Net Tax Capacity Levy	3,548	14.5	189	210	245
School District Referendum Market Value Levy	2,496	10.2	133	119	146
Miscellaneous District Levy	194	0.8	10	27	203
State Property Tax Levy	1,060	4.3	56	112	155
Total Levy	\$24,392	100.0%	\$1,296	\$1,309	\$1,579
Less Property Tax Credits	314		17	7	9
Net Property Taxes Payable	24,078		1,280	1,302	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,954,751		\$103,899	\$99,550	\$100,745
Referendum Market Valuation	1,121,139		\$59,591	66,657	77,174
Net Tax Capacity (NTC)	15,942		847	959	1,062
C. Average Local NTC Tax Rate	130.694				
Avg. Referendum Mkt. Value Tax Rate	0.223				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$12,191	44.2%	\$648	\$1,188	\$1,455
Sales/Use Tax (Calendar 2013)	5,296	19.2	281	616	809
Motor Vehicle Sales Tax (Calendar 2013)	2,519	9.1	134	116	115
Motor Vehicle Registration Tax (Calendar 2013)	2,451	8.9	130	115	117
Motor Fuels Tax (Calendar 2013)	2,962	10.7	157	176	160
Corporate Income Tax (Calendar 2013)	1,116	4.0	59	133	195
State General Property Tax (Payable 2013)	1,060	3.8	56	112	155
Total State Taxes	\$27,596	100.0%	\$1,467	\$2,456	\$3,006

I. Major State Aids/Credits	HUBBARD			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$28,565	53.7%	\$1,388	\$1,520	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	13,780	25.9	669	1,045	630
Minnesota Family Investment Program	198	0.4	10	31	13
General Assistance	130	0.2	6	8	10
MinnesotaCare	73	0.1	4	5	5
Social Services	4,575	8.6	222	277	261
Miscellaneous	406	0.8	20	23	32
Total	19,162	36.0	931	1,390	951
Highway Aid (Calendar 2013)					
County Aid	3,767	7.1	183	219	97
Municipal Aid	0	0.0	0	6	29
Township Aid	314	0.6	15	15	7
Total	4,081	7.7	198	240	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	416	0.8	20	61	79
Disparity Reduction Aid (Calendar 2013)	0	0.0	0	3	3
County Program Aid (Payable 2013)	553	1.0	27	51	31
Community Corrections Funding (2013)	405	0.8	20	24	16
Total Aids	53,180	100.0	2,583	3,290	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	157	100.0	8	10	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	157	100.0	8	10	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	682	67.6	33	22	50
Regular (Renters)	321	31.8	16	19	33
Targeting Refund	5	0.5	0	0	0
Total Property Tax Refunds	1,009	100.0	49	41	83
Total Aids/Credits	\$54,346	100.0%	\$2,640	\$3,341	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$11,850	37.3%	\$576	\$486	\$466
City/Town Levy	6,874	21.7	334	222	364
School District Net Tax Capacity Levy	6,160	19.4	299	217	245
School District Referendum Market Value Levy	1,897	6.0	92	65	146
Miscellaneous District Levy	470	1.5	23	33	203
State Property Tax Levy	4,484	14.1	218	158	155
Total Levy	\$31,734	100.0%	\$1,542	\$1,181	\$1,579
Less Property Tax Credits	157		8	10	9
Net Property Taxes Payable	31,577		1,534	1,171	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,287,264		\$159,692	\$98,247	\$100,745
Referendum Market Valuation	1,611,550		\$78,288	56,765	77,174
Net Tax Capacity (NTC)	32,939		1,600	992	1,062
C. Average Local NTC Tax Rate	76.972				
Avg. Referendum Mkt. Value Tax Rate	0.118				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$17,139	41.1%	\$833	\$732	\$1,455
Sales/Use Tax (Calendar 2013)	10,225	24.5	497	650	809
Motor Vehicle Sales Tax (Calendar 2013)	2,388	5.7	116	106	115
Motor Vehicle Registration Tax (Calendar 2013)	2,234	5.4	109	101	117
Motor Fuels Tax (Calendar 2013)	4,129	9.9	201	168	160
Corporate Income Tax (Calendar 2013)	1,130	2.7	55	83	195
State General Property Tax (Payable 2013)	4,484	10.7	218	158	155
Total State Taxes	\$41,729	100.0%	\$2,027	\$1,998	\$3,006

I. Major State Aids/Credits	ISANTI			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$51,314	57.2%	\$1,342	\$1,227	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	19,759	22.0	517	588	630
Minnesota Family Investment Program	238	0.3	6	8	13
General Assistance	178	0.2	5	5	10
MinnesotaCare	264	0.3	7	5	5
Social Services	9,252	10.3	242	242	261
Miscellaneous	813	0.9	21	20	32
Total	30,503	34.0	798	868	951
Highway Aid (Calendar 2013)					
County Aid	3,402	3.8	89	153	97
Municipal Aid	565	0.6	15	10	29
Township Aid	269	0.3	7	8	7
Total	4,236	4.7	111	172	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,205	1.3	32	44	79
Disparity Reduction Aid (Calendar 2013)	76	0.1	2	1	3
County Program Aid (Payable 2013)	1,593	1.8	42	42	31
Community Corrections Funding (2013)	823	0.9	22	22	16
Total Aids	89,749	100.0	2,348	2,377	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	447	100.0	12	11	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	447	100.0	12	12	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,527	63.0	40	54	50
Regular (Renters)	889	36.7	23	22	33
Targeting Refund	6	0.2	0	0	0
Total Property Tax Refunds	2,422	100.0	63	75	83
Total Aids/Credits	\$92,618	100.0%	\$2,423	\$2,464	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$15,436	38.2%	\$404	\$530	\$466
City/Town Levy	11,269	27.9	295	270	364
School District Net Tax Capacity Levy	9,873	24.4	258	217	245
School District Referendum Market Value Levy	838	2.1	22	46	146
Miscellaneous District Levy	377	0.9	10	26	203
State Property Tax Levy	2,629	6.5	69	76	155
Total Levy	\$40,422	100.0%	\$1,057	\$1,165	\$1,579
Less Property Tax Credits	447		12	12	9
Net Property Taxes Payable	39,975		1,046	1,153	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,756,988		\$72,114	\$76,687	\$100,745
Referendum Market Valuation	2,201,627		\$57,587	56,441	77,174
Net Tax Capacity (NTC)	25,621		670	718	1,062
C. Average Local NTC Tax Rate	144.236				
Avg. Referendum Mkt. Value Tax Rate	0.038				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$36,180	46.2%	\$946	\$863	\$1,455
Sales/Use Tax (Calendar 2013)	23,212	29.7	607	401	809
Motor Vehicle Sales Tax (Calendar 2013)	4,238	5.4	111	119	115
Motor Vehicle Registration Tax (Calendar 2013)	3,962	5.1	104	111	117
Motor Fuels Tax (Calendar 2013)	5,773	7.4	151	212	160
Corporate Income Tax (Calendar 2013)	2,257	2.9	59	67	195
State General Property Tax (Payable 2013)	2,629	3.4	69	76	155
Total State Taxes	\$78,251	100.0%	\$2,047	\$1,848	\$3,006

I. Major State Aids/Credits	ITASCA			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$55,557	43.8%	\$1,220	\$1,143	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	37,067	29.3	814	777	630
Minnesota Family Investment Program	656	0.5	14	13	13
General Assistance	516	0.4	11	12	10
MinnesotaCare	168	0.1	4	3	5
Social Services	13,420	10.6	295	326	261
Miscellaneous	1,266	1.0	28	42	32
Total	53,092	41.9	1,166	1,174	951
Highway Aid (Calendar 2013)					
County Aid	11,028	8.7	242	179	97
Municipal Aid	885	0.7	19	30	29
Township Aid	245	0.2	5	6	7
Total	12,158	9.6	267	215	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	3,207	2.5	70	198	79
Disparity Reduction Aid (Calendar 2013)	289	0.2	6	33	3
County Program Aid (Payable 2013)	1,426	1.1	31	41	31
Community Corrections Funding (2013)	970	0.8	21	22	16
Total Aids	126,698	100.0	2,782	2,827	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	174	3.9	4	3	4
Miscellaneous Credits	4,254	96.1	93	50	5
Total Property Tax Credits	4,428	100.0	97	53	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,092	55.7	24	31	50
Regular (Renters)	856	43.7	19	26	33
Targeting Refund	10	0.5	0	0	0
Total Property Tax Refunds	1,959	100.0	43	57	83
Total Aids/Credits	\$133,085	100.0%	\$2,922	\$2,937	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$30,412	40.6%	\$668	\$565	\$466
City/Town Levy	16,206	21.6	356	285	364
School District Net Tax Capacity Levy	11,282	15.1	248	202	245
School District Referendum Market Value Levy	1,131	1.5	25	50	146
Miscellaneous District Levy	6,840	9.1	150	86	203
State Property Tax Levy	9,090	12.1	200	142	155
Total Levy	\$74,960	100.0%	\$1,646	\$1,329	\$1,579
Less Property Tax Credits	4,428		97	53	9
Net Property Taxes Payable	70,531		1,549	1,277	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$5,685,114		\$124,832	\$96,339	\$100,745
Referendum Market Valuation	3,703,081		\$81,311	67,029	77,174
Net Tax Capacity (NTC)	62,448		1,371	1,004	1,062
C. Average Local NTC Tax Rate	103.669				
Avg. Referendum Mkt. Value Tax Rate	0.031				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$39,827	39.9%	\$875	\$924	\$1,455
Sales/Use Tax (Calendar 2013)	27,596	27.6	606	766	809
Motor Vehicle Sales Tax (Calendar 2013)	5,532	5.5	121	116	115
Motor Vehicle Registration Tax (Calendar 2013)	5,415	5.4	119	114	117
Motor Fuels Tax (Calendar 2013)	7,597	7.6	167	177	160
Corporate Income Tax (Calendar 2013)	4,820	4.8	106	113	195
State General Property Tax (Payable 2013)	9,090	9.1	200	142	155
Total State Taxes	\$99,877	100.0%	\$2,193	\$2,352	\$3,006

	JACKSON			SOUTHWEST (8)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$14,584	47.2%	\$1,421	\$1,412	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	5,899	19.1	575	632	630
Minnesota Family Investment Program	69	0.2	7	8	13
General Assistance	31	0.1	3	5	10
MinnesotaCare	43	0.1	4	7	5
Social Services	2,316	7.5	226	288	261
Miscellaneous	167	0.5	16	21	32
Total	8,524	27.6	830	961	951
Highway Aid (Calendar 2013)					
County Aid	4,715	15.2	459	292	97
Municipal Aid	0	0.0	0	12	29
Township Aid	579	1.9	56	44	7
Total	5,294	17.1	516	348	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,090	6.8	204	181	79
Disparity Reduction Aid (Calendar 2013)	120	0.4	12	7	3
County Program Aid (Payable 2013)	148	0.5	14	24	31
Community Corrections Funding (2013)	170	0.5	17	19	16
Total Aids	30,930	100.0	3,013	2,950	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	261	100.0	25	17	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	261	100.0	25	17	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	106	46.7	10	15	50
Regular (Renters)	121	53.3	12	18	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	227	100.0	22	33	83
Total Aids/Credits	\$31,419	100.0%	\$3,061	\$3,001	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$9,149	46.9%	\$891	\$594	\$466
City/Town Levy	3,822	19.6	372	337	364
School District Net Tax Capacity Levy	3,130	16.1	305	219	245
School District Referendum Market Value Levy	1,683	8.6	164	133	146
Miscellaneous District Levy	223	1.1	22	23	203
State Property Tax Levy	1,482	7.6	144	112	155
Total Levy	\$19,488	100.0%	\$1,898	\$1,418	\$1,579
Less Property Tax Credits	261		25	17	9
Net Property Taxes Payable	19,227		1,873	1,401	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,932,637		\$285,693	\$201,983	\$100,745
Referendum Market Valuation	535,657		\$52,183	47,130	77,174
Net Tax Capacity (NTC)	24,965		2,432	1,736	1,062
C. Average Local NTC Tax Rate	65.387				
Avg. Referendum Mkt. Value Tax Rate	0.314				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$12,949	46.5%	\$1,261	\$1,159	\$1,455
Sales/Use Tax (Calendar 2013)	3,559	12.8	347	587	809
Motor Vehicle Sales Tax (Calendar 2013)	1,419	5.1	138	134	115
Motor Vehicle Registration Tax (Calendar 2013)	1,450	5.2	141	136	117
Motor Fuels Tax (Calendar 2013)	4,052	14.6	395	220	160
Corporate Income Tax (Calendar 2013)	2,933	10.5	286	203	195
State General Property Tax (Payable 2013)	1,482	5.3	144	112	155
Total State Taxes	\$27,843	100.0%	\$2,712	\$2,551	\$3,006

I. Major State Aids/Credits	KANABEC			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$20,182	46.8%	\$1,261	\$1,227	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	11,680	27.1	730	588	630
Minnesota Family Investment Program	191	0.4	12	8	13
General Assistance	108	0.3	7	5	10
MinnesotaCare	137	0.3	9	5	5
Social Services	4,741	11.0	296	242	261
Miscellaneous	467	1.1	29	20	32
Total	17,324	40.2	1,082	868	951
Highway Aid (Calendar 2013)					
County Aid	3,227	7.5	202	153	97
Municipal Aid	0	0.0	0	10	29
Township Aid	157	0.4	10	8	7
Total	3,384	7.9	211	172	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	865	2.0	54	44	79
Disparity Reduction Aid (Calendar 2013)	8	0.0	0	1	3
County Program Aid (Payable 2013)	809	1.9	51	42	31
Community Corrections Funding (2013)	515	1.2	32	22	16
Total Aids	43,087	100.0	2,691	2,377	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	306	100.0	19	11	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	306	100.0	19	12	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	559	66.8	35	54	50
Regular (Renters)	278	33.2	17	22	33
Targeting Refund	1	0.1	0	0	0
Total Property Tax Refunds	837	100.0	52	75	83
Total Aids/Credits	\$44,230	100.0%	\$2,763	\$2,464	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$10,714	64.0%	\$669	\$530	\$466
City/Town Levy	2,166	12.9	135	270	364
School District Net Tax Capacity Levy	2,562	15.3	160	217	245
School District Referendum Market Value Levy	431	2.6	27	46	146
Miscellaneous District Levy	178	1.1	11	26	203
State Property Tax Levy	701	4.2	44	76	155
Total Levy	\$16,752	100.0%	\$1,046	\$1,165	\$1,579
Less Property Tax Credits	306		19	12	9
Net Property Taxes Payable	16,446		1,027	1,153	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,222,299		\$76,351	\$76,687	\$100,745
Referendum Market Valuation	753,365		\$47,059	56,441	77,174
Net Tax Capacity (NTC)	10,319		645	718	1,062
C. Average Local NTC Tax Rate	149.645				
Avg. Referendum Mkt. Value Tax Rate	0.081				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$10,959	49.3%	\$685	\$863	\$1,455
Sales/Use Tax (Calendar 2013)	3,908	17.6	244	401	809
Motor Vehicle Sales Tax (Calendar 2013)	1,741	7.8	109	119	115
Motor Vehicle Registration Tax (Calendar 2013)	1,519	6.8	95	111	117
Motor Fuels Tax (Calendar 2013)	2,613	11.8	163	212	160
Corporate Income Tax (Calendar 2013)	794	3.6	50	67	195
State General Property Tax (Payable 2013)	701	3.2	44	76	155
Total State Taxes	\$22,235	100.0%	\$1,389	\$1,848	\$3,006

I. Major State Aids/Credits	KANDIYOHI			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$58,714	51.2%	\$1,386	\$1,311	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	28,256	24.6	667	599	630
Minnesota Family Investment Program	836	0.7	20	11	13
General Assistance	225	0.2	5	5	10
MinnesotaCare	204	0.2	5	3	5
Social Services	10,849	9.5	256	253	261
Miscellaneous	964	0.8	23	18	32
Total	41,334	36.0	976	889	951
Highway Aid (Calendar 2013)					
County Aid	5,859	5.1	138	163	97
Municipal Aid	952	0.8	22	18	29
Township Aid	423	0.4	10	18	7
Total	7,234	6.3	171	199	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	5,174	4.5	122	131	79
Disparity Reduction Aid (Calendar 2013)	44	0.0	1	3	3
County Program Aid (Payable 2013)	1,482	1.3	35	34	31
Community Corrections Funding (2013)	723	0.6	17	18	16
Total Aids	114,706	100.0	2,708	2,585	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	334	99.7	8	11	4
Miscellaneous Credits	1	0.3	0	0	5
Total Property Tax Credits	335	100.0	8	11	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,591	54.3	38	37	50
Regular (Renters)	1,332	45.5	31	26	33
Targeting Refund	5	0.2	0	0	0
Total Property Tax Refunds	2,928	100.0	69	63	83
Total Aids/Credits	\$117,969	100.0%	\$2,786	\$2,659	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$28,655	47.9%	\$677	\$617	\$466
City/Town Levy	10,641	17.8	251	339	364
School District Net Tax Capacity Levy	8,989	15.0	212	181	245
School District Referendum Market Value Levy	4,960	8.3	117	117	146
Miscellaneous District Levy	1,214	2.0	29	26	203
State Property Tax Levy	5,360	9.0	127	106	155
Total Levy	\$59,819	100.0%	\$1,412	\$1,386	\$1,579
Less Property Tax Credits	335		8	11	9
Net Property Taxes Payable	59,484		1,405	1,375	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$5,055,585		\$119,373	\$132,427	\$100,745
Referendum Market Valuation	2,760,133		\$65,173	59,658	77,174
Net Tax Capacity (NTC)	47,888		1,131	1,187	1,062
C. Average Local NTC Tax Rate	103.363				
Avg. Referendum Mkt. Value Tax Rate	0.180				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$49,048	41.5%	\$1,158	\$1,136	\$1,455
Sales/Use Tax (Calendar 2013)	38,310	32.4	905	625	809
Motor Vehicle Sales Tax (Calendar 2013)	5,146	4.4	122	127	115
Motor Vehicle Registration Tax (Calendar 2013)	5,106	4.3	121	126	117
Motor Fuels Tax (Calendar 2013)	7,292	6.2	172	174	160
Corporate Income Tax (Calendar 2013)	7,815	6.6	185	155	195
State General Property Tax (Payable 2013)	5,360	4.5	127	106	155
Total State Taxes	\$118,076	100.0%	\$2,788	\$2,449	\$3,006

I. Major State Aids/Credits	KITTSO N			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$6,772	41.8%	\$1,506	\$1,454	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	3,196	19.7	711	697	630
Minnesota Family Investment Program	12	0.1	3	9	13
General Assistance	11	0.1	2	5	10
MinnesotaCare	69	0.4	15	6	5
Social Services	1,209	7.5	269	317	261
Miscellaneous	111	0.7	25	21	32
Total	4,608	28.4	1,024	1,055	951
Highway Aid (Calendar 2013)					
County Aid	3,163	19.5	703	345	97
Municipal Aid	0	0.0	0	20	29
Township Aid	572	3.5	127	51	7
Total	3,735	23.1	830	417	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	871	5.4	194	177	79
Disparity Reduction Aid (Calendar 2013)	11	0.1	2	6	3
County Program Aid (Payable 2013)	92	0.6	20	38	31
Community Corrections Funding (2013)	114	0.7	25	21	16
Total Aids	16,202	100.0	3,602	3,168	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	126	100.0	28	18	4
Miscellaneous Credits	0	0.0	0	12	5
Total Property Tax Credits	126	100.0	28	30	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	18	26.9	4	18	50
Regular (Renters)	48	71.6	11	15	33
Targeting Refund	1	1.5	0	0	0
Total Property Tax Refunds	67	100.0	15	33	83
Total Aids/Credits	\$16,396	100.0%	\$3,645	\$3,232	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$3,111	34.1%	\$692	\$564	\$466
City/Town Levy	1,915	21.0	426	265	364
School District Net Tax Capacity Levy	882	9.7	196	194	245
School District Referendum Market Value Levy	803	8.8	179	115	146
Miscellaneous District Levy	648	7.1	144	88	203
State Property Tax Levy	1,761	19.3	392	132	155
Total Levy	\$9,120	100.0%	\$2,028	\$1,358	\$1,579
Less Property Tax Credits	126		28	30	9
Net Property Taxes Payable	8,994		2,000	1,328	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$973,518		\$216,434	\$124,974	\$100,745
Referendum Market Valuation	276,099		\$61,383	46,523	77,174
Net Tax Capacity (NTC)	9,646		2,145	1,122	1,062
C. Average Local NTC Tax Rate	67.970				
Avg. Referendum Mkt. Value Tax Rate	0.291				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$5,266	43.8%	\$1,171	\$1,298	\$1,455
Sales/Use Tax (Calendar 2013)	1,687	14.0	375	480	809
Motor Vehicle Sales Tax (Calendar 2013)	718	6.0	160	135	115
Motor Vehicle Registration Tax (Calendar 2013)	759	6.3	169	135	117
Motor Fuels Tax (Calendar 2013)	1,255	10.4	279	199	160
Corporate Income Tax (Calendar 2013)	565	4.7	126	197	195
State General Property Tax (Payable 2013)	1,761	14.7	392	132	155
Total State Taxes	\$12,011	100.0%	\$2,670	\$2,577	\$3,006

I. Major State Aids/Credits	KOOCHICHING			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$17,566	41.4%	\$1,329	\$1,143	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	9,697	22.9	734	777	630
Minnesota Family Investment Program	136	0.3	10	13	13
General Assistance	41	0.1	3	12	10
MinnesotaCare	71	0.2	5	3	5
Social Services	4,603	10.8	348	326	261
Miscellaneous	361	0.9	27	42	32
Total	14,910	35.2	1,128	1,174	951
Highway Aid (Calendar 2013)					
County Aid	4,415	10.4	334	179	97
Municipal Aid	258	0.6	20	30	29
Township Aid	79	0.2	6	6	7
Total	4,752	11.2	360	215	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	4,088	9.6	309	198	79
Disparity Reduction Aid (Calendar 2013)	318	0.7	24	33	3
County Program Aid (Payable 2013)	592	1.4	45	41	31
Community Corrections Funding (2013)	204	0.5	15	22	16
Total Aids	42,431	100.0	3,210	2,827	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	107	95.5	8	3	4
Miscellaneous Credits	5	4.5	0	50	5
Total Property Tax Credits	112	100.0	8	53	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	137	36.2	10	31	50
Regular (Renters)	235	62.2	18	26	33
Targeting Refund	6	1.6	0	0	0
Total Property Tax Refunds	378	100.0	29	57	83
Total Aids/Credits	\$42,920	100.0%	\$3,247	\$2,937	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$3,880	36.4%	\$294	\$565	\$466
City/Town Levy	2,600	24.4	197	285	364
School District Net Tax Capacity Levy	2,097	19.7	159	202	245
School District Referendum Market Value Levy	800	7.5	61	50	146
Miscellaneous District Levy	67	0.6	5	86	203
State Property Tax Levy	1,219	11.4	92	142	155
Total Levy	\$10,662	100.0%	\$807	\$1,329	\$1,579
Less Property Tax Credits	112		8	53	9
Net Property Taxes Payable	10,550		798	1,277	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,057,012		\$79,974	\$96,339	\$100,745
Referendum Market Valuation	599,421		\$45,352	67,029	77,174
Net Tax Capacity (NTC)	10,129		766	1,004	1,062
C. Average Local NTC Tax Rate	85.328				
Avg. Referendum Mkt. Value Tax Rate	0.133				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$10,463	37.6%	\$792	\$924	\$1,455
Sales/Use Tax (Calendar 2013)	9,015	32.4	682	766	809
Motor Vehicle Sales Tax (Calendar 2013)	1,622	5.8	123	116	115
Motor Vehicle Registration Tax (Calendar 2013)	1,554	5.6	118	114	117
Motor Fuels Tax (Calendar 2013)	2,093	7.5	158	177	160
Corporate Income Tax (Calendar 2013)	1,869	6.7	141	113	195
State General Property Tax (Payable 2013)	1,219	4.4	92	142	155
Total State Taxes	\$27,835	100.0%	\$2,106	\$2,352	\$3,006

I. Major State Aids/Credits	LAC-QUI-PARLE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$9,580	39.9%	\$1,361	\$1,400	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	6,234	26.0	885	772	630
Minnesota Family Investment Program	47	0.2	7	8	13
General Assistance	18	0.1	3	4	10
MinnesotaCare	4	0.0	1	3	5
Social Services	2,302	9.6	327	346	261
Miscellaneous	135	0.6	19	21	32
Total	8,741	36.4	1,241	1,155	951
Highway Aid (Calendar 2013)					
County Aid	3,180	13.3	452	341	97
Municipal Aid	0	0.0	0	5	29
Township Aid	603	2.5	86	63	7
Total	3,782	15.8	537	409	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,472	6.1	209	203	79
Disparity Reduction Aid (Calendar 2013)	120	0.5	17	13	3
County Program Aid (Payable 2013)	208	0.9	30	29	31
Community Corrections Funding (2013)	79	0.3	11	17	16
Total Aids	23,982	100.0	3,406	3,227	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	209	100.0	30	21	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	209	100.0	30	21	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	68	44.7	10	15	50
Regular (Renters)	84	55.3	12	16	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	152	100.0	22	31	83
Total Aids/Credits	\$24,343	100.0%	\$3,457	\$3,279	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$4,831	44.3%	\$686	\$783	\$466
City/Town Levy	2,790	25.6	396	403	364
School District Net Tax Capacity Levy	1,483	13.6	211	213	245
School District Referendum Market Value Levy	724	6.6	103	116	146
Miscellaneous District Levy	658	6.0	93	43	203
State Property Tax Levy	414	3.8	59	99	155
Total Levy	\$10,900	100.0%	\$1,548	\$1,658	\$1,579
Less Property Tax Credits	209		30	21	9
Net Property Taxes Payable	10,691		1,518	1,638	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,710,543		\$242,940	\$218,283	\$100,745
Referendum Market Valuation	253,150		\$35,954	43,764	77,174
Net Tax Capacity (NTC)	13,190		1,873	1,809	1,062
C. Average Local NTC Tax Rate	73.344				
Avg. Referendum Mkt. Value Tax Rate	0.321				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$9,663	54.9%	\$1,372	\$1,245	\$1,455
Sales/Use Tax (Calendar 2013)	2,793	15.9	397	470	809
Motor Vehicle Sales Tax (Calendar 2013)	1,068	6.1	152	144	115
Motor Vehicle Registration Tax (Calendar 2013)	1,122	6.4	159	147	117
Motor Fuels Tax (Calendar 2013)	1,633	9.3	232	210	160
Corporate Income Tax (Calendar 2013)	898	5.1	128	181	195
State General Property Tax (Payable 2013)	414	2.4	59	99	155
Total State Taxes	\$17,591	100.0%	\$2,498	\$2,496	\$3,006

	LAKE			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$9,075	33.1%	\$842	\$1,143	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	6,271	22.9	582	777	630
Minnesota Family Investment Program	47	0.2	4	13	13
General Assistance	33	0.1	3	12	10
MinnesotaCare	41	0.1	4	3	5
Social Services	5,523	20.2	512	326	261
Miscellaneous	271	1.0	25	42	32
Total	12,186	44.5	1,131	1,174	951
Highway Aid (Calendar 2013)					
County Aid	3,872	14.1	359	179	97
Municipal Aid	0	0.0	0	30	29
Township Aid	71	0.3	7	6	7
Total	3,943	14.4	366	215	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,570	5.7	146	198	79
Disparity Reduction Aid (Calendar 2013)	219	0.8	20	33	3
County Program Aid (Payable 2013)	335	1.2	31	41	31
Community Corrections Funding (2013)	66	0.2	6	22	16
Total Aids	27,394	100.0	2,542	2,827	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	5	0.4	0	3	4
Miscellaneous Credits	1,143	99.6	106	50	5
Total Property Tax Credits	1,148	100.0	107	53	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	185	46.3	17	31	50
Regular (Renters)	212	53.0	20	26	33
Targeting Refund	4	1.0	0	0	0
Total Property Tax Refunds	400	100.0	37	57	83
Total Aids/Credits	\$28,942	100.0%	\$2,686	\$2,937	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$7,688	41.3%	\$713	\$565	\$466
City/Town Levy	3,659	19.7	340	285	364
School District Net Tax Capacity Levy	2,979	16.0	276	202	245
School District Referendum Market Value Levy	176	0.9	16	50	146
Miscellaneous District Levy	1,961	10.5	182	86	203
State Property Tax Levy	2,144	11.5	199	142	155
Total Levy	\$18,607	100.0%	\$1,727	\$1,329	\$1,579
Less Property Tax Credits	1,148		107	53	9
Net Property Taxes Payable	17,459		1,620	1,277	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,800,589		\$167,077	\$96,339	\$100,745
Referendum Market Valuation	942,354		\$87,441	67,029	77,174
Net Tax Capacity (NTC)	18,271		1,695	1,004	1,062
C. Average Local NTC Tax Rate	89.140				
Avg. Referendum Mkt. Value Tax Rate	0.019				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$9,711	33.2%	\$901	\$924	\$1,455
Sales/Use Tax (Calendar 2013)	10,549	36.1	979	766	809
Motor Vehicle Sales Tax (Calendar 2013)	1,405	4.8	130	116	115
Motor Vehicle Registration Tax (Calendar 2013)	1,378	4.7	128	114	117
Motor Fuels Tax (Calendar 2013)	2,667	9.1	247	177	160
Corporate Income Tax (Calendar 2013)	1,352	4.6	125	113	195
State General Property Tax (Payable 2013)	2,144	7.3	199	142	155
Total State Taxes	\$29,207	100.0%	\$2,710	\$2,352	\$3,006

	LAKE of the WOODS			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$5,826	43.9%	\$1,482	\$1,520	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	2,399	18.1	610	1,045	630
Minnesota Family Investment Program	22	0.2	6	31	13
General Assistance	8	0.1	2	8	10
MinnesotaCare	69	0.5	18	5	5
Social Services	1,083	8.2	275	277	261
Miscellaneous	49	0.4	12	23	32
Total	3,631	27.4	923	1,390	951
Highway Aid (Calendar 2013)					
County Aid	2,940	22.2	748	219	97
Municipal Aid	0	0.0	0	6	29
Township Aid	168	1.3	43	15	7
Total	3,108	23.4	790	240	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	332	2.5	84	61	79
Disparity Reduction Aid (Calendar 2013)	20	0.2	5	3	3
County Program Aid (Payable 2013)	226	1.7	57	51	31
Community Corrections Funding (2013)	114	0.9	29	24	16
Total Aids	13,256	100.0	3,371	3,290	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	54	98.2	14	10	4
Miscellaneous Credits	2	3.6	1	0	5
Total Property Tax Credits	55	100.0	14	10	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	101	63.1	26	22	50
Regular (Renters)	59	36.9	15	19	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	160	100.0	41	41	83
Total Aids/Credits	\$13,472	100.0%	\$3,426	\$3,341	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$2,439	38.8%	\$620	\$486	\$466
City/Town Levy	833	13.2	212	222	364
School District Net Tax Capacity Levy	2,013	32.0	512	217	245
School District Referendum Market Value Levy	387	6.2	98	65	146
Miscellaneous District Levy	26	0.4	7	33	203
State Property Tax Levy	590	9.4	150	158	155
Total Levy	\$6,289	100.0%	\$1,599	\$1,181	\$1,579
Less Property Tax Credits	55		14	10	9
Net Property Taxes Payable	6,234		1,585	1,171	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$513,461		\$130,585	\$98,247	\$100,745
Referendum Market Valuation	235,412		\$59,871	56,765	77,174
Net Tax Capacity (NTC)	4,840		1,231	992	1,062
C. Average Local NTC Tax Rate	109.749				
Avg. Referendum Mkt. Value Tax Rate	0.165				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$4,643	40.3%	\$1,181	\$732	\$1,455
Sales/Use Tax (Calendar 2013)	4,317	37.4	1,098	650	809
Motor Vehicle Sales Tax (Calendar 2013)	532	4.6	135	106	115
Motor Vehicle Registration Tax (Calendar 2013)	493	4.3	125	101	117
Motor Fuels Tax (Calendar 2013)	756	6.6	192	168	160
Corporate Income Tax (Calendar 2013)	204	1.8	52	83	195
State General Property Tax (Payable 2013)	590	5.1	150	158	155
Total State Taxes	\$11,535	100.0%	\$2,934	\$1,998	\$3,006

	LE SUEUR			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$35,925	55.1%	\$1,291	\$1,132	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	12,253	18.8	440	523	630
Minnesota Family Investment Program	224	0.3	8	8	13
General Assistance	116	0.2	4	5	10
MinnesotaCare	56	0.1	2	6	5
Social Services	7,236	11.1	260	270	261
Miscellaneous	520	0.8	19	20	32
Total	20,405	31.3	733	831	951
Highway Aid (Calendar 2013)					
County Aid	4,469	6.9	161	173	97
Municipal Aid	0	0.0	0	24	29
Township Aid	173	0.3	6	15	7
Total	4,642	7.1	167	211	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,879	4.4	103	170	79
Disparity Reduction Aid (Calendar 2013)	158	0.2	6	4	3
County Program Aid (Payable 2013)	816	1.3	29	32	31
Community Corrections Funding (2013)	354	0.5	13	18	16
Total Aids	65,180	100.0	2,342	2,398	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	257	100.0	9	10	4
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	257	100.0	9	10	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,093	70.5	39	27	50
Regular (Renters)	455	29.3	16	23	33
Targeting Refund	3	0.2	0	0	0
Total Property Tax Refunds	1,551	100.0	56	50	83
Total Aids/Credits	\$66,988	100.0%	\$2,407	\$2,458	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$14,684	38.2%	\$528	\$526	\$466
City/Town Levy	9,799	25.5	352	342	364
School District Net Tax Capacity Levy	7,110	18.5	255	189	245
School District Referendum Market Value Levy	4,070	10.6	146	124	146
Miscellaneous District Levy	376	1.0	14	22	203
State Property Tax Levy	2,387	6.2	86	108	155
Total Levy	\$38,426	100.0%	\$1,381	\$1,310	\$1,579
Less Property Tax Credits	257		9	10	9
Net Property Taxes Payable	38,169		1,371	1,300	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,550,941		\$127,576	\$129,910	\$100,745
Referendum Market Valuation	2,020,645		\$72,596	58,318	77,174
Net Tax Capacity (NTC)	31,944		1,148	1,169	1,062
C. Average Local NTC Tax Rate	99.654				
Avg. Referendum Mkt. Value Tax Rate	0.208				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$30,577	56.3%	\$1,099	\$1,088	\$1,455
Sales/Use Tax (Calendar 2013)	6,755	12.4	243	607	809
Motor Vehicle Sales Tax (Calendar 2013)	3,892	7.2	140	121	115
Motor Vehicle Registration Tax (Calendar 2013)	3,815	7.0	137	120	117
Motor Fuels Tax (Calendar 2013)	4,258	7.8	153	174	160
Corporate Income Tax (Calendar 2013)	2,628	4.8	94	161	195
State General Property Tax (Payable 2013)	2,387	4.4	86	108	155
Total State Taxes	\$54,311	100.0%	\$1,951	\$2,378	\$3,006

I. Major State Aids/Credits	LINCOLN			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$6,839	40.2%	\$1,173	\$1,412	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance				632	630
Minnesota Family Investment Program				8	13
General Assistance	See Note			5	10
MinnesotaCare				7	5
Social Services				288	261
Miscellaneous				21	32
Total	5,496	32.3	943	961	951
Highway Aid (Calendar 2013)					
County Aid	2,788	16.4	478	292	97
Municipal Aid	0	0.0	0	12	29
Township Aid	602	3.5	103	44	7
Total	3,390	19.9	581	348	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,029	6.0	177	181	79
Disparity Reduction Aid (Calendar 2013)	60	0.4	10	7	3
County Program Aid (Payable 2013)	79	0.5	14	24	31
Community Corrections Funding (2013)	122	0.7	21	19	16
Total Aids	17,015	100.0	2,919	2,950	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	158	100.0	27	17	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	158	100.0	27	17	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	111	68.9	19	15	50
Regular (Renters)	50	31.1	9	18	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	161	100.0	28	33	83
Total Aids/Credits	\$17,334	100.0%	\$2,973	\$3,001	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$4,531	46.6%	\$777	\$594	\$466
City/Town Levy	1,819	18.7	312	337	364
School District Net Tax Capacity Levy	1,548	15.9	266	219	245
School District Referendum Market Value Levy	886	9.1	152	133	146
Miscellaneous District Levy	217	2.2	37	23	203
State Property Tax Levy	723	7.4	124	112	155
Total Levy	\$9,725	100.0%	\$1,668	\$1,418	\$1,579
Less Property Tax Credits	158		27	17	9
Net Property Taxes Payable	9,567		1,641	1,401	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,426,190		\$244,630	\$201,983	\$100,745
Referendum Market Valuation	258,870		\$44,403	47,130	77,174
Net Tax Capacity (NTC)	11,654		1,999	1,736	1,062
C. Average Local NTC Tax Rate	69.640				
Avg. Referendum Mkt. Value Tax Rate	0.342				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$5,899	48.3%	\$1,012	\$1,159	\$1,455
Sales/Use Tax (Calendar 2013)	2,378	19.5	408	587	809
Motor Vehicle Sales Tax (Calendar 2013)	843	6.9	145	134	115
Motor Vehicle Registration Tax (Calendar 2013)	829	6.8	142	136	117
Motor Fuels Tax (Calendar 2013)	1,184	9.7	203	220	160
Corporate Income Tax (Calendar 2013)	348	2.9	60	203	195
State General Property Tax (Payable 2013)	723	5.9	124	112	155
Total State Taxes	\$12,203	100.0%	\$2,093	\$2,551	\$3,006

NOTE: The human service amounts were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock). The total for SWHHS is \$70.0 million, which was allocated to the counties on a per capita basis (\$5.5 million estimated to Lincoln county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	LYON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$34,582	49.9%	\$1,348	\$1,412	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance				632	630
Minnesota Family Investment Program				8	13
General Assistance		See Note		5	10
MinnesotaCare				7	5
Social Services				288	261
Miscellaneous				21	32
Total	24,192	34.9	943	961	951
Highway Aid (Calendar 2013)					
County Aid	3,802	5.5	148	292	97
Municipal Aid	656	0.9	26	12	29
Township Aid	409	0.6	16	44	7
Total	4,867	7.0	190	348	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	4,143	6.0	162	181	79
Disparity Reduction Aid (Calendar 2013)	60	0.1	2	7	3
County Program Aid (Payable 2013)	782	1.1	30	24	31
Community Corrections Funding (2013)	640	0.9	25	19	16
Total Aids	69,267	100.0	2,701	2,950	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	241	100.0	9	17	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	241	100.0	9	17	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	444	38.9	17	15	50
Regular (Renters)	693	60.7	27	18	33
Targeting Refund	4	0.4	0	0	0
Total Property Tax Refunds	1,141	100.0	44	33	83
Total Aids/Credits	\$70,649	100.0%	\$2,755	\$3,001	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$12,139	34.7%	\$473	\$594	\$466
City/Town Levy	8,796	25.1	343	337	364
School District Net Tax Capacity Levy	6,266	17.9	244	219	245
School District Referendum Market Value Levy	2,815	8.0	110	133	146
Miscellaneous District Levy	949	2.7	37	23	203
State Property Tax Levy	4,058	11.6	158	112	155
Total Levy	\$35,023	100.0%	\$1,366	\$1,418	\$1,579
Less Property Tax Credits	241		9	17	9
Net Property Taxes Payable	34,782		1,356	1,401	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,545,462		\$138,235	\$201,983	\$100,745
Referendum Market Valuation	1,469,164		\$57,282	47,130	77,174
Net Tax Capacity (NTC)	33,297		1,298	1,736	1,062
C. Average Local NTC Tax Rate	84.544				
Avg. Referendum Mkt. Value Tax Rate	0.192				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$29,722	38.8%	\$1,159	\$1,159	\$1,455
Sales/Use Tax (Calendar 2013)	24,270	31.7	946	587	809
Motor Vehicle Sales Tax (Calendar 2013)	3,206	4.2	125	134	115
Motor Vehicle Registration Tax (Calendar 2013)	3,284	4.3	128	136	117
Motor Fuels Tax (Calendar 2013)	4,300	5.6	168	220	160
Corporate Income Tax (Calendar 2013)	7,830	10.2	305	203	195
State General Property Tax (Payable 2013)	4,058	5.3	158	112	155
Total State Taxes	\$76,671	100.0%	\$2,989	\$2,551	\$3,006

NOTE: The human service amounts were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock). The total for SWHHS is \$70.0 million, which was allocated to the counties on a per capita basis (\$24.1 million estimated to Lyon county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	MCLEOD			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$45,275	52.7%	\$1,254	\$1,311	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	19,287	22.5	534	599	630
Minnesota Family Investment Program	165	0.2	5	11	13
General Assistance	108	0.1	3	5	10
MinnesotaCare	26	0.0	1	3	5
Social Services	8,214	9.6	228	253	261
Miscellaneous	529	0.6	15	18	32
Total	28,328	33.0	785	889	951
Highway Aid (Calendar 2013)					
County Aid	4,445	5.2	123	163	97
Municipal Aid	845	1.0	23	18	29
Township Aid	404	0.5	11	18	7
Total	5,694	6.6	158	199	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	4,387	5.1	122	131	79
Disparity Reduction Aid (Calendar 2013)	135	0.2	4	3	3
County Program Aid (Payable 2013)	1,407	1.6	39	34	31
Community Corrections Funding (2013)	622	0.7	17	18	16
Total Aids	85,848	100.0	2,378	2,585	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	323	100.0	9	11	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	323	100.0	9	11	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,578	61.4	44	37	50
Regular (Renters)	993	38.6	28	26	33
Targeting Refund	1	0.0	0	0	0
Total Property Tax Refunds	2,572	100.0	71	63	83
Total Aids/Credits	\$88,743	100.0%	\$2,459	\$2,659	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$18,233	40.3%	\$505	\$617	\$466
City/Town Levy	13,856	30.6	384	339	364
School District Net Tax Capacity Levy	4,539	10.0	126	181	245
School District Referendum Market Value Levy	4,301	9.5	119	117	146
Miscellaneous District Levy	1,100	2.4	30	26	203
State Property Tax Levy	3,270	7.2	91	106	155
Total Levy	\$45,299	100.0%	\$1,255	\$1,386	\$1,579
Less Property Tax Credits	323		9	11	9
Net Property Taxes Payable	44,976		1,246	1,375	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,406,482		\$94,375	\$132,427	\$100,745
Referendum Market Valuation	2,118,109		\$58,682	59,658	77,174
Net Tax Capacity (NTC)	30,652		849	1,187	1,062
C. Average Local NTC Tax Rate	123.086				
Avg. Referendum Mkt. Value Tax Rate	0.203				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$39,642	48.3%	\$1,098	\$1,136	\$1,455
Sales/Use Tax (Calendar 2013)	19,777	24.1	548	625	809
Motor Vehicle Sales Tax (Calendar 2013)	4,639	5.6	129	127	115
Motor Vehicle Registration Tax (Calendar 2013)	4,584	5.6	127	126	117
Motor Fuels Tax (Calendar 2013)	5,361	6.5	149	174	160
Corporate Income Tax (Calendar 2013)	4,851	5.9	134	155	195
State General Property Tax (Payable 2013)	3,270	4.0	91	106	155
Total State Taxes	\$82,125	100.0%	\$2,275	\$2,449	\$3,006

	MAHNOMEN			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$9,188	37.1%	\$1,660	\$1,520	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	8,588	34.6	1,552	1,045	630
Minnesota Family Investment Program	500	2.0	90	31	13
General Assistance	155	0.6	28	8	10
MinnesotaCare	86	0.3	16	5	5
Social Services	1,705	6.9	308	277	261
Miscellaneous	292	1.2	53	23	32
Total	11,326	45.6	2,047	1,390	951
Highway Aid (Calendar 2013)					
County Aid	2,616	10.6	473	219	97
Municipal Aid	0	0.0	0	6	29
Township Aid	163	0.7	29	15	7
Total	2,779	11.2	502	240	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	559	2.3	101	61	79
Disparity Reduction Aid (Calendar 2013)	124	0.5	22	3	3
County Program Aid (Payable 2013)	527	2.1	95	51	31
Community Corrections Funding (2013)	284	1.1	51	24	16
Total Aids	24,787	100.0	4,479	3,290	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	101	100.0	18	10	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	101	100.0	18	10	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	36	42.9	7	22	50
Regular (Renters)	48	57.1	9	19	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	84	100.0	15	41	83
Total Aids/Credits	\$24,972	100.0%	\$4,512	\$3,341	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$4,001	62.2%	\$723	\$486	\$466
City/Town Levy	875	13.6	158	222	364
School District Net Tax Capacity Levy	816	12.7	147	217	245
School District Referendum Market Value Levy	91	1.4	16	65	146
Miscellaneous District Levy	360	5.6	65	33	203
State Property Tax Levy	292	4.5	53	158	155
Total Levy	\$6,435	100.0%	\$1,163	\$1,181	\$1,579
Less Property Tax Credits	101		18	10	9
Net Property Taxes Payable	6,335		1,145	1,171	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$560,381		\$101,261	\$98,247	\$100,745
Referendum Market Valuation	151,283		\$27,337	56,765	77,174
Net Tax Capacity (NTC)	4,551		822	992	1,062
C. Average Local NTC Tax Rate	132.996				
Avg. Referendum Mkt. Value Tax Rate	0.060				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$2,727	28.6%	\$493	\$732	\$1,455
Sales/Use Tax (Calendar 2013)	3,706	38.9	670	650	809
Motor Vehicle Sales Tax (Calendar 2013)	497	5.2	90	106	115
Motor Vehicle Registration Tax (Calendar 2013)	466	4.9	84	101	117
Motor Fuels Tax (Calendar 2013)	1,143	12.0	207	168	160
Corporate Income Tax (Calendar 2013)	686	7.2	124	83	195
State General Property Tax (Payable 2013)	292	3.1	53	158	155
Total State Taxes	\$9,519	100.0%	\$1,720	\$1,998	\$3,006

I. Major State Aids/Credits	MARSHALL			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$14,910	47.9%	\$1,582	\$1,454	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	5,449	17.5	578	697	630
Minnesota Family Investment Program	51	0.2	5	9	13
General Assistance	20	0.1	2	5	10
MinnesotaCare	40	0.1	4	6	5
Social Services	2,806	9.0	298	317	261
Miscellaneous	255	0.8	27	21	32
Total	8,620	27.7	915	1,055	951
Highway Aid (Calendar 2013)					
County Aid	4,763	15.3	505	345	97
Municipal Aid	0	0.0	0	20	29
Township Aid	1,015	3.3	108	51	7
Total	5,779	18.6	613	417	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,331	4.3	141	177	79
Disparity Reduction Aid (Calendar 2013)	11	0.0	1	6	3
County Program Aid (Payable 2013)	307	1.0	33	38	31
Community Corrections Funding (2013)	175	0.6	19	21	16
Total Aids	31,133	100.0	3,304	3,168	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	299	100.0	32	18	4
Miscellaneous Credits	0	0.0	0	12	5
Total Property Tax Credits	299	100.0	32	30	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	39	34.2	4	18	50
Regular (Renters)	76	66.7	8	15	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	114	100.0	12	33	83
Total Aids/Credits	\$31,547	100.0%	\$3,348	\$3,232	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$5,247	36.1%	\$557	\$564	\$466
City/Town Levy	2,937	20.2	312	265	364
School District Net Tax Capacity Levy	1,528	10.5	162	194	245
School District Referendum Market Value Levy	1,398	9.6	148	115	146
Miscellaneous District Levy	1,100	7.6	117	88	203
State Property Tax Levy	2,325	16.0	247	132	155
Total Levy	\$14,535	100.0%	\$1,542	\$1,358	\$1,579
Less Property Tax Credits	299		32	30	9
Net Property Taxes Payable	14,236		1,511	1,328	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,752,554		\$185,967	\$124,974	\$100,745
Referendum Market Valuation	486,089		\$51,580	46,523	77,174
Net Tax Capacity (NTC)	15,991		1,697	1,122	1,062
C. Average Local NTC Tax Rate	67.614				
Avg. Referendum Mkt. Value Tax Rate	0.288				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$13,200	52.6%	\$1,401	\$1,298	\$1,455
Sales/Use Tax (Calendar 2013)	3,188	12.7	338	480	809
Motor Vehicle Sales Tax (Calendar 2013)	1,486	5.9	158	135	115
Motor Vehicle Registration Tax (Calendar 2013)	1,573	6.3	167	135	117
Motor Fuels Tax (Calendar 2013)	2,450	9.8	260	199	160
Corporate Income Tax (Calendar 2013)	887	3.5	94	197	195
State General Property Tax (Payable 2013)	2,325	9.3	247	132	155
Total State Taxes	\$25,109	100.0%	\$2,664	\$2,577	\$3,006

I. Major State Aids/Credits	MARTIN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$23,278	39.8%	\$1,139	\$1,132	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance				523	630
Minnesota Family Investment Program				8	13
General Assistance	See Note			5	10
MinnesotaCare				6	5
Social Services				270	261
Miscellaneous				20	32
Total	21,819	37.3	1,068	831	951
Highway Aid (Calendar 2013)					
County Aid	4,638	7.9	227	173	97
Municipal Aid	1,683	2.9	82	24	29
Township Aid	568	1.0	28	15	7
Total	6,890	11.8	337	211	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	5,167	8.8	253	170	79
Disparity Reduction Aid (Calendar 2013)	100	0.2	5	4	3
County Program Aid (Calendar 2013)	544	0.9	27	32	31
Community Corrections Funding (2013)	696	1.2	34	18	16
Total Aids	58,493	100.0	2,863	2,398	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	260	100.0	13	10	4
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	260	100.0	13	10	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	343	42.0	17	27	50
Regular (Renters)	468	57.4	23	23	33
Targeting Refund	5	0.6	0	0	0
Total Property Tax Refunds	816	100.0	40	50	83
Total Aids/Credits	\$59,569	100.0%	\$2,916	\$2,458	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$11,409	37.5%	\$558	\$526	\$466
City/Town Levy	7,416	24.4	363	342	364
School District Net Tax Capacity Levy	4,920	16.2	241	189	245
School District Referendum Market Value Levy	3,588	11.8	176	124	146
Miscellaneous District Levy	162	0.5	8	22	203
State Property Tax Levy	2,896	9.5	142	108	155
Total Levy	\$30,390	100.0%	\$1,488	\$1,310	\$1,579
Less Property Tax Credits	260		13	10	9
Net Property Taxes Payable	30,130		1,475	1,300	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,646,557		\$178,499	\$129,910	\$100,745
Referendum Market Valuation	1,095,187		\$53,609	58,318	77,174
Net Tax Capacity (NTC)	32,904		1,611	1,169	1,062
C. Average Local NTC Tax Rate	72.655				
Avg. Referendum Mkt. Value Tax Rate	0.328				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$25,559	47.0%	\$1,251	\$1,088	\$1,455
Sales/Use Tax (Calendar 2013)	10,434	19.2	511	607	809
Motor Vehicle Sales Tax (Calendar 2013)	2,801	5.2	137	121	115
Motor Vehicle Registration Tax (Calendar 2013)	2,875	5.3	141	120	117
Motor Fuels Tax (Calendar 2013)	4,788	8.8	234	174	160
Corporate Income Tax (Calendar 2013)	5,024	9.2	246	161	195
State General Property Tax (Payable 2013)	2,896	5.3	142	108	155
Total State Taxes	\$54,377	100.0%	\$2,662	\$2,378	\$3,006

NOTE: The human service amounts were not available by county for the Human Services Board (Faribault and Martin). The total for the Human Service Board is \$36.9 million, which was allocated to the counties on a per capita basis (\$21.8 million estimated to Martin county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

	MEEKER			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$31,634	53.3%	\$1,369	\$1,311	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	13,006	21.9	563	599	630
Minnesota Family Investment Program	144	0.2	6	11	13
General Assistance	128	0.2	6	5	10
MinnesotaCare	56	0.1	2	3	5
Social Services	5,634	9.5	244	253	261
Miscellaneous	412	0.7	18	18	32
Total	19,379	32.6	839	889	951
Highway Aid (Calendar 2013)					
County Aid	3,445	5.8	149	163	97
Municipal Aid	332	0.6	14	18	29
Township Aid	487	0.8	21	18	7
Total	4,263	7.2	184	199	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,711	4.6	117	131	79
Disparity Reduction Aid (Calendar 2013)	41	0.1	2	3	3
County Program Aid (Payable 2013)	778	1.3	34	34	31
Community Corrections Funding (2013)	522	0.9	23	18	16
Total Aids	59,329	100.0	2,567	2,585	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	304	98.4	13	11	4
Miscellaneous Credits	5	1.6	0	0	5
Total Property Tax Credits	309	100.0	13	11	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,007	69.1	44	37	50
Regular (Renters)	447	30.7	19	26	33
Targeting Refund	2	0.1	0	0	0
Total Property Tax Refunds	1,457	100.0	63	63	83
Total Aids/Credits	\$61,095	100.0%	\$2,644	\$2,659	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$12,486	42.1%	\$540	\$617	\$466
City/Town Levy	7,654	25.8	331	339	364
School District Net Tax Capacity Levy	4,928	16.6	213	181	245
School District Referendum Market Value Levy	2,348	7.9	102	117	146
Miscellaneous District Levy	266	0.9	12	26	203
State Property Tax Levy	1,992	6.7	86	106	155
Total Levy	\$29,673	100.0%	\$1,284	\$1,386	\$1,579
Less Property Tax Credits	309		13	11	9
Net Property Taxes Payable	29,364		1,271	1,375	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,847,185		\$123,207	\$132,427	\$100,745
Referendum Market Valuation	1,383,760		\$59,880	59,658	77,174
Net Tax Capacity (NTC)	24,854		1,076	1,187	1,062
C. Average Local NTC Tax Rate	101.928				
Avg. Referendum Mkt. Value Tax Rate	0.170				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$22,490	47.8%	\$973	\$1,136	\$1,455
Sales/Use Tax (Calendar 2013)	9,963	21.2	431	625	809
Motor Vehicle Sales Tax (Calendar 2013)	2,828	6.0	122	127	115
Motor Vehicle Registration Tax (Calendar 2013)	2,749	5.8	119	126	117
Motor Fuels Tax (Calendar 2013)	3,904	8.3	169	174	160
Corporate Income Tax (Calendar 2013)	3,168	6.7	137	155	195
State General Property Tax (Payable 2013)	1,992	4.2	86	106	155
Total State Taxes	\$47,093	100.0%	\$2,038	\$2,449	\$3,006

	MILLE LACS			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$29,749	44.2%	\$1,152	\$1,227	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	19,912	29.6	771	588	630
Minnesota Family Investment Program	277	0.4	11	8	13
General Assistance	159	0.2	6	5	10
MinnesotaCare	120	0.2	5	5	5
Social Services	7,944	11.8	308	242	261
Miscellaneous	633	0.9	25	20	32
Total	29,045	43.2	1,125	868	951
Highway Aid (Calendar 2013)					
County Aid	4,793	7.1	186	153	97
Municipal Aid	0	0.0	0	10	29
Township Aid	217	0.3	8	8	7
Total	5,010	7.4	194	172	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,583	2.3	61	44	79
Disparity Reduction Aid (Calendar 2013)	49	0.1	2	1	3
County Program Aid (Payable 2013)	1,138	1.7	44	42	31
Community Corrections Funding (2013)	787	1.2	30	22	16
Total Aids	67,362	100.0	2,609	2,377	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	271	98.9	10	11	4
Miscellaneous Credits	2	0.7	0	0	5
Total Property Tax Credits	274	100.0	11	12	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,350	67.5	52	54	50
Regular (Renters)	646	32.3	25	22	33
Targeting Refund	3	0.2	0	0	0
Total Property Tax Refunds	1,999	100.0	77	75	83
Total Aids/Credits	\$69,634	100.0%	\$2,697	\$2,464	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$14,702	51.2%	\$569	\$530	\$466
City/Town Levy	6,075	21.2	235	270	364
School District Net Tax Capacity Levy	4,646	16.2	180	217	245
School District Referendum Market Value Levy	961	3.3	37	46	146
Miscellaneous District Levy	570	2.0	22	26	203
State Property Tax Levy	1,756	6.1	68	76	155
Total Levy	\$28,710	100.0%	\$1,112	\$1,165	\$1,579
Less Property Tax Credits	274		11	12	9
Net Property Taxes Payable	28,437		1,101	1,153	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,877,507		\$72,724	\$76,687	\$100,745
Referendum Market Valuation	1,203,034		\$46,599	56,441	77,174
Net Tax Capacity (NTC)	17,005		659	718	1,062
C. Average Local NTC Tax Rate	152.854				
Avg. Referendum Mkt. Value Tax Rate	0.080				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$17,768	39.4%	\$688	\$863	\$1,455
Sales/Use Tax (Calendar 2013)	10,833	24.0	420	401	809
Motor Vehicle Sales Tax (Calendar 2013)	3,313	7.3	128	119	115
Motor Vehicle Registration Tax (Calendar 2013)	2,976	6.6	115	111	117
Motor Fuels Tax (Calendar 2013)	6,148	13.6	238	212	160
Corporate Income Tax (Calendar 2013)	2,314	5.1	90	67	195
State General Property Tax (Payable 2013)	1,756	3.9	68	76	155
Total State Taxes	\$45,108	100.0%	\$1,747	\$1,848	\$3,006

I. Major State Aids/Credits	MORRISON			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$46,666	52.7%	\$1,419	\$1,311	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	20,815	23.5	633	749	630
Minnesota Family Investment Program	243	0.3	7	11	13
General Assistance	143	0.2	4	5	10
MinnesotaCare	113	0.1	3	6	5
Social Services	7,998	9.0	243	264	261
Miscellaneous	720	0.8	22	27	32
Total	30,031	33.9	913	1,062	951
Highway Aid (Calendar 2013)					
County Aid	5,839	6.6	178	145	97
Municipal Aid	548	0.6	17	10	29
Township Aid	656	0.7	20	15	7
Total	7,044	8.0	214	170	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	3,170	3.6	96	80	79
Disparity Reduction Aid (Calendar 2013)	61	0.1	2	2	3
County Program Aid (Payable 2013)	1,315	1.5	40	32	31
Community Corrections Funding (2013)	273	0.3	8	17	16
Total Aids	88,560	100.0	2,694	2,674	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	680	100.0	21	12	4
Miscellaneous Credits	0	0.0	0	7	5
Total Property Tax Credits	680	100.0	21	20	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,283	62.1	39	34	50
Regular (Renters)	781	37.8	24	22	33
Targeting Refund	4	0.2	0	0	0
Total Property Tax Refunds	2,067	100.0	63	57	83
Total Aids/Credits	\$91,307	100.0%	\$2,777	\$2,751	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$16,193	44.0%	\$493	\$557	\$466
City/Town Levy	7,985	21.7	243	332	364
School District Net Tax Capacity Levy	5,518	15.0	168	230	245
School District Referendum Market Value Levy	3,126	8.5	95	74	146
Miscellaneous District Levy	986	2.7	30	28	203
State Property Tax Levy	2,963	8.1	90	187	155
Total Levy	\$36,771	100.0%	\$1,118	\$1,408	\$1,579
Less Property Tax Credits	680		21	20	9
Net Property Taxes Payable	36,090		1,098	1,389	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,160,030		\$96,117	\$138,120	\$100,745
Referendum Market Valuation	1,738,962		\$52,893	70,682	77,174
Net Tax Capacity (NTC)	27,298		830	1,361	1,062
C. Average Local NTC Tax Rate	112.284				
Avg. Referendum Mkt. Value Tax Rate	0.181				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$24,173	41.5%	\$735	\$792	\$1,455
Sales/Use Tax (Calendar 2013)	13,388	23.0	407	643	809
Motor Vehicle Sales Tax (Calendar 2013)	4,133	7.1	126	121	115
Motor Vehicle Registration Tax (Calendar 2013)	3,755	6.4	114	113	117
Motor Fuels Tax (Calendar 2013)	7,452	12.8	227	205	160
Corporate Income Tax (Calendar 2013)	2,384	4.1	73	85	195
State General Property Tax (Payable 2013)	2,963	5.1	90	187	155
Total State Taxes	\$58,249	100.0%	\$1,772	\$2,147	\$3,006

I. Major State Aids/Credits	MOWER			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$57,708	49.2%	\$1,466	\$1,255	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	26,010	22.2	661	492	630
Minnesota Family Investment Program	544	0.5	14	9	13
General Assistance	172	0.1	4	4	10
MinnesotaCare	182	0.2	5	4	5
Social Services	12,179	10.4	309	265	261
Miscellaneous	695	0.6	18	22	32
Total	39,781	33.9	1,011	797	951
Highway Aid (Calendar 2013)					
County Aid	6,343	5.4	161	118	97
Municipal Aid	1,120	1.0	28	30	29
Township Aid	1,051	0.9	27	11	7
Total	8,515	7.3	216	160	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	8,544	7.3	217	113	79
Disparity Reduction Aid (Calendar 2013)	385	0.3	10	4	3
County Program Aid (Payable 2013)	1,624	1.4	41	36	31
Community Corrections Funding (2013)	706	0.6	18	15	16
Total Aids	117,263	100.0	2,980	2,380	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	290	100.0	7	7	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	290	100.0	7	7	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	594	33.7	15	35	50
Regular (Renters)	1,165	66.1	30	25	33
Targeting Refund	3	0.2	0	0	0
Total Property Tax Refunds	1,762	100.0	45	60	83
Total Aids/Credits	\$119,314	100.0%	\$3,032	\$2,447	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$17,043	41.0%	\$433	\$483	\$466
City/Town Levy	8,965	21.6	228	357	364
School District Net Tax Capacity Levy	7,168	17.2	182	210	245
School District Referendum Market Value Levy	3,843	9.2	98	119	146
Miscellaneous District Levy	1,312	3.2	33	27	203
State Property Tax Levy	3,230	7.8	82	112	155
Total Levy	\$41,561	100.0%	\$1,056	\$1,309	\$1,579
Less Property Tax Credits	290		7	7	9
Net Property Taxes Payable	41,271		1,049	1,302	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$4,016,573		\$102,057	\$99,550	\$100,745
Referendum Market Valuation	1,839,380		\$46,737	66,657	77,174
Net Tax Capacity (NTC)	35,797		910	959	1,062
C. Average Local NTC Tax Rate	96.344				
Avg. Referendum Mkt. Value Tax Rate	0.209				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$40,616	50.9%	\$1,032	\$1,188	\$1,455
Sales/Use Tax (Calendar 2013)	15,480	19.4	393	616	809
Motor Vehicle Sales Tax (Calendar 2013)	4,426	5.5	112	116	115
Motor Vehicle Registration Tax (Calendar 2013)	4,173	5.2	106	115	117
Motor Fuels Tax (Calendar 2013)	6,302	7.9	160	176	160
Corporate Income Tax (Calendar 2013)	5,618	7.0	143	133	195
State General Property Tax (Payable 2013)	3,230	4.0	82	112	155
Total State Taxes	\$79,844	100.0%	\$2,029	\$2,456	\$3,006

I. Major State Aids/Credits	MURRAY			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$11,792	46.1%	\$1,381	\$1,412	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance				632	630
Minnesota Family Investment Program				8	13
General Assistance		See Note		5	10
MinnesotaCare				7	5
Social Services				288	261
Miscellaneous				21	32
Total	8,066	31.5	945	961	951
Highway Aid (Calendar 2013)					
County Aid	3,302	12.9	387	292	97
Municipal Aid	0	0.0	0	12	29
Township Aid	640	2.5	75	44	7
Total	3,943	15.4	462	348	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,471	5.8	172	181	79
Disparity Reduction Aid (Calendar 2013)	66	0.3	8	7	3
County Program Aid (Payable 2013)	127	0.5	15	24	31
Community Corrections Funding (2013)	88	0.3	10	19	16
Total Aids	25,554	99.9	2,994	2,950	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	223	100.0	26	17	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	223	100.0	26	17	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	97	56.4	11	15	50
Regular (Renters)	74	43.0	9	18	33
Targeting Refund	1	0.6	0	0	0
Total Property Tax Refunds	172	100.0	20	33	83
Total Aids/Credits	\$25,948	100.0%	\$3,040	\$3,001	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$5,762	45.0%	\$675	\$594	\$466
City/Town Levy	3,083	24.1	361	337	364
School District Net Tax Capacity Levy	1,569	12.3	184	219	245
School District Referendum Market Value Levy	1,317	10.3	154	133	146
Miscellaneous District Levy	79	0.6	9	23	203
State Property Tax Levy	986	7.7	116	112	155
Total Levy	\$12,796	100.0%	\$1,499	\$1,418	\$1,579
Less Property Tax Credits	223		26	17	9
Net Property Taxes Payable	12,573		1,473	1,401	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,503,780		\$293,320	\$201,983	\$100,745
Referendum Market Valuation	420,890		\$49,308	47,130	77,174
Net Tax Capacity (NTC)	20,926		2,451	1,736	1,062
C. Average Local NTC Tax Rate	50.144				
Avg. Referendum Mkt. Value Tax Rate	0.313				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$11,605	54.6%	\$1,360	\$1,159	\$1,455
Sales/Use Tax (Calendar 2013)	3,135	14.7	367	587	809
Motor Vehicle Sales Tax (Calendar 2013)	1,339	6.3	157	134	115
Motor Vehicle Registration Tax (Calendar 2013)	1,397	6.6	164	136	117
Motor Fuels Tax (Calendar 2013)	1,619	7.6	190	220	160
Corporate Income Tax (Calendar 2013)	1,178	5.5	138	203	195
State General Property Tax (Payable 2013)	986	4.6	116	112	155
Total State Taxes	\$21,257	100.0%	\$2,490	\$2,551	\$3,006

NOTE: The human service amounts were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock). The total for SWHHS is \$70.0 million, which was allocated to the counties on a per capita basis (\$8.0 million estimated to Murray county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	NICOLLET			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$35,348	52.1%	\$1,071	\$1,132	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	13,807	20.4	418	523	630
Minnesota Family Investment Program	400	0.6	12	8	13
General Assistance	172	0.3	5	5	10
MinnesotaCare	122	0.2	4	6	5
Social Services	5,753	8.5	174	270	261
Miscellaneous	543	0.8	16	20	32
Total	20,797	30.7	630	831	951
Highway Aid (Calendar 2013)					
County Aid	4,112	6.1	125	173	97
Municipal Aid	1,202	1.8	36	24	29
Township Aid	175	0.3	5	15	7
Total	5,489	8.1	166	211	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	4,336	6.4	131	170	79
Disparity Reduction Aid (Calendar 2013)	27	0.0	1	4	3
County Program Aid (Payable 2013)	1,092	1.6	33	32	31
Community Corrections Funding (2013)	742	1.1	22	18	16
Total Aids	67,831	100.0	2,055	2,398	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	207	100.0	6	10	4
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	207	100.0	6	10	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	952	52.1	29	27	50
Regular (Renters)	873	47.8	26	23	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	1,826	100.0	55	50	83
Total Aids/Credits	\$69,864	100.0%	\$2,117	\$2,458	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$16,086	41.5%	\$487	\$526	\$466
City/Town Levy	9,462	24.4	287	342	364
School District Net Tax Capacity Levy	5,169	13.3	157	189	245
School District Referendum Market Value Levy	3,927	10.1	119	124	146
Miscellaneous District Levy	1,404	3.6	43	22	203
State Property Tax Levy	2,721	7.0	82	108	155
Total Levy	\$38,769	100.0%	\$1,175	\$1,310	\$1,579
Less Property Tax Credits	207		6	10	9
Net Property Taxes Payable	38,562		1,168	1,300	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,491,529		\$105,797	\$129,910	\$100,745
Referendum Market Valuation	1,957,033		\$59,300	58,318	77,174
Net Tax Capacity (NTC)	31,728		961	1,169	1,062
C. Average Local NTC Tax Rate	101.240				
Avg. Referendum Mkt. Value Tax Rate	0.201				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$40,229	56.8%	\$1,219	\$1,088	\$1,455
Sales/Use Tax (Calendar 2013)	11,545	16.3	350	607	809
Motor Vehicle Sales Tax (Calendar 2013)	3,504	5.0	106	121	115
Motor Vehicle Registration Tax (Calendar 2013)	3,576	5.1	108	120	117
Motor Fuels Tax (Calendar 2013)	5,857	8.3	177	174	160
Corporate Income Tax (Calendar 2013)	3,333	4.7	101	161	195
State General Property Tax (Payable 2013)	2,721	3.8	82	108	155
Total State Taxes	\$70,765	100.0%	\$2,144	\$2,378	\$3,006

	NOBLES			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$36,064	54.8%	\$1,670	\$1,412	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	13,991	21.2	648	632	630
Minnesota Family Investment Program	291	0.4	13	8	13
General Assistance	99	0.2	5	5	10
MinnesotaCare	137	0.2	6	7	5
Social Services	4,752	7.2	220	288	261
Miscellaneous	398	0.6	18	21	32
Total	19,668	29.8	911	961	951
Highway Aid (Calendar 2013)					
County Aid	4,262	6.5	197	292	97
Municipal Aid	463	0.7	21	12	29
Township Aid	525	0.8	24	44	7
Total	5,250	8.0	243	348	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	3,854	5.9	178	181	79
Disparity Reduction Aid (Calendar 2013)	161	0.2	7	7	3
County Program Aid (Payable 2013)	555	0.8	26	24	31
Community Corrections Funding (2013)	311	0.5	14	19	16
Total Aids	65,863	100.0	3,050	2,950	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	261	100.0	12	17	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	261	100.0	12	17	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	365	48.3	17	15	50
Regular (Renters)	391	51.7	18	18	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	756	100.0	35	33	83
Total Aids/Credits	\$66,880	100.0%	\$3,097	\$3,001	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$10,872	40.2%	\$503	\$594	\$466
City/Town Levy	6,016	22.3	279	337	364
School District Net Tax Capacity Levy	4,521	16.7	209	219	245
School District Referendum Market Value Levy	2,705	10.0	125	133	146
Miscellaneous District Levy	640	2.4	30	23	203
State Property Tax Levy	2,281	8.4	106	112	155
Total Levy	\$27,035	100.0%	\$1,252	\$1,418	\$1,579
Less Property Tax Credits	261		12	17	9
Net Property Taxes Payable	26,774		1,240	1,401	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,437,421		\$159,191	\$201,983	\$100,745
Referendum Market Valuation	923,598		\$42,773	47,130	77,174
Net Tax Capacity (NTC)	30,125		1,395	1,736	1,062
C. Average Local NTC Tax Rate	73.194				
Avg. Referendum Mkt. Value Tax Rate	0.293				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$23,098	43.5%	\$1,070	\$1,159	\$1,455
Sales/Use Tax (Calendar 2013)	13,434	25.3	622	587	809
Motor Vehicle Sales Tax (Calendar 2013)	2,655	5.0	123	134	115
Motor Vehicle Registration Tax (Calendar 2013)	2,646	5.0	123	136	117
Motor Fuels Tax (Calendar 2013)	4,806	9.1	223	220	160
Corporate Income Tax (Calendar 2013)	4,183	7.9	194	203	195
State General Property Tax (Payable 2013)	2,281	4.3	106	112	155
Total State Taxes	\$53,104	100.0%	\$2,459	\$2,551	\$3,006

I. Major State Aids/Credits	NORMAN			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$11,320	44.3%	\$1,706	\$1,454	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	6,393	25.0	964	697	630
Minnesota Family Investment Program	43	0.2	6	9	13
General Assistance	14	0.1	2	5	10
MinnesotaCare	57	0.2	9	6	5
Social Services	2,120	8.3	320	317	261
Miscellaneous	129	0.5	19	21	32
Total	8,755	34.2	1,320	1,055	951
Highway Aid (Calendar 2013)					
County Aid	3,537	13.8	533	345	97
Municipal Aid	0	0.0	0	20	29
Township Aid	530	2.1	80	51	7
Total	4,067	15.9	613	417	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,217	4.8	183	177	79
Disparity Reduction Aid (Calendar 2013)	35	0.1	5	6	3
County Program Aid (Payable 2013)	150	0.6	23	38	31
Community Corrections Funding (2013)	16	0.1	2	21	16
Total Aids	25,560	100.0	3,853	3,168	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	159	100.0	24	18	4
Miscellaneous Credits	0	0.0	0	12	5
Total Property Tax Credits	159	100.0	24	30	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	86	51.5	13	18	50
Regular (Renters)	81	48.5	12	15	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	167	100.0	25	33	83
Total Aids/Credits	\$25,886	100.0%	\$3,902	\$3,232	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$4,505	49.9%	\$679	\$564	\$466
City/Town Levy	1,721	19.1	259	265	364
School District Net Tax Capacity Levy	994	11.0	150	194	245
School District Referendum Market Value Levy	802	8.9	121	115	146
Miscellaneous District Levy	765	8.5	115	88	203
State Property Tax Levy	243	2.7	37	132	155
Total Levy	\$9,030	100.0%	\$1,361	\$1,358	\$1,579
Less Property Tax Credits	159		24	30	9
Net Property Taxes Payable	8,871		1,337	1,328	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,392,702		\$209,934	\$124,974	\$100,745
Referendum Market Valuation	224,134		\$33,786	46,523	77,174
Net Tax Capacity (NTC)	11,365		1,713	1,122	1,062
C. Average Local NTC Tax Rate	70.257				
Avg. Referendum Mkt. Value Tax Rate	0.358				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$7,714	53.6%	\$1,163	\$1,298	\$1,455
Sales/Use Tax (Calendar 2013)	2,575	17.9	388	480	809
Motor Vehicle Sales Tax (Calendar 2013)	934	6.5	141	135	115
Motor Vehicle Registration Tax (Calendar 2013)	932	6.5	140	135	117
Motor Fuels Tax (Calendar 2013)	1,489	10.3	224	199	160
Corporate Income Tax (Calendar 2013)	501	3.5	76	197	195
State General Property Tax (Payable 2013)	243	1.7	37	132	155
Total State Taxes	\$14,388	100.0%	\$2,169	\$2,577	\$3,006

I. Major State Aids/Credits	OLMSTED			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$182,022	55.5%	\$1,220	\$1,255	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	70,541	21.5	473	492	630
Minnesota Family Investment Program	1,630	0.5	11	9	13
General Assistance	782	0.2	5	4	10
MinnesotaCare	660	0.2	4	4	5
Social Services	41,149	12.6	276	265	261
Miscellaneous	4,725	1.4	32	22	32
Total	119,487	36.4	801	797	951
Highway Aid (Calendar 2013)					
County Aid	7,254	2.2	49	118	97
Municipal Aid	4,898	1.5	33	30	29
Township Aid	327	0.1	2	11	7
Total	12,479	3.8	84	160	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	6,381	1.9	43	113	79
Disparity Reduction Aid (Calendar 2013)	39	0.0	0	4	3
County Program Aid (Payable 2013)	5,200	1.6	35	36	31
Community Corrections Funding (2013)	2,104	0.6	14	15	16
Total Aids	327,712	100.0	2,197	2,380	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	419	100.0	3	7	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	419	100.0	3	7	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	4,879	53.0	33	35	50
Regular (Renters)	4,321	46.9	29	25	33
Targeting Refund	10	0.1	0	0	0
Total Property Tax Refunds	9,210	100.0	62	60	83
Total Aids/Credits	\$337,341	100.0%	\$2,261	\$2,447	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$81,911	37.7%	\$549	\$483	\$466
City/Town Levy	61,220	28.2	410	357	364
School District Net Tax Capacity Levy	32,891	15.1	220	210	245
School District Referendum Market Value Levy	14,818	6.8	99	119	146
Miscellaneous District Levy	3,324	1.5	22	27	203
State Property Tax Levy	23,162	10.7	155	112	155
Total Levy	\$217,327	100.0%	\$1,457	\$1,309	\$1,579
Less Property Tax Credits	419		3	7	9
Net Property Taxes Payable	216,908		1,454	1,302	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$13,143,313		\$88,098	\$99,550	\$100,745
Referendum Market Valuation	11,783,937		\$78,987	66,657	77,174
Net Tax Capacity (NTC)	142,261		954	959	1,062
C. Average Local NTC Tax Rate	125.966				
Avg. Referendum Mkt. Value Tax Rate	0.127				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$229,966	49.4%	\$1,541	\$1,188	\$1,455
Sales/Use Tax (Calendar 2013)	135,722	29.2	910	616	809
Motor Vehicle Sales Tax (Calendar 2013)	16,651	3.6	112	116	115
Motor Vehicle Registration Tax (Calendar 2013)	17,234	3.7	116	115	117
Motor Fuels Tax (Calendar 2013)	21,569	4.6	145	176	160
Corporate Income Tax (Calendar 2013)	21,149	4.5	142	133	195
State General Property Tax (Payable 2013)	23,162	5.0	155	112	155
Total State Taxes	\$465,453	100.0%	\$3,120	\$2,456	\$3,006

I. Major State Aids/Credits	OTTER TAIL			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$65,351	46.6%	\$1,135	\$1,223	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	35,864	25.6	623	668	630
Minnesota Family Investment Program	319	0.2	6	9	13
General Assistance	273	0.2	5	7	10
MinnesotaCare	214	0.2	4	3	5
Social Services	15,067	10.7	262	283	261
Miscellaneous	1,297	0.9	23	24	32
Total	53,035	37.8	921	994	951
Highway Aid (Calendar 2013)					
County Aid	10,931	7.8	190	183	97
Municipal Aid	941	0.7	16	19	29
Township Aid	1,304	0.9	23	21	7
Total	13,176	9.4	229	223	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	6,174	4.4	107	114	79
Disparity Reduction Aid (Calendar 2013)	32	0.0	1	1	3
County Program Aid (Payable 2013)	1,635	1.2	28	34	31
Community Corrections Funding (2013)	833	0.6	14	18	16
Total Aids	140,237	100.0	2,435	2,607	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	884	100.0	15	11	4
Miscellaneous Credits	0	0.0	0	26	5
Total Property Tax Credits	884	100.0	15	37	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,564	58.6	27	30	50
Regular (Renters)	1,086	40.7	19	22	33
Targeting Refund	17	0.6	0	0	0
Total Property Tax Refunds	2,668	100.0	46	52	83
Total Aids/Credits	\$143,789	100.0%	\$2,497	\$2,696	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$32,614	41.1%	\$566	\$585	\$466
City/Town Levy	17,940	22.6	312	287	364
School District Net Tax Capacity Levy	12,754	16.1	221	224	245
School District Referendum Market Value Levy	4,685	5.9	81	104	146
Miscellaneous District Levy	2,552	3.2	44	55	203
State Property Tax Levy	8,797	11.1	153	129	155
Total Levy	\$79,342	100.0%	\$1,378	\$1,385	\$1,579
Less Property Tax Credits	884		15	37	9
Net Property Taxes Payable	78,457		1,362	1,348	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$8,365,631		\$145,267	\$135,030	\$100,745
Referendum Market Valuation	4,023,541		\$69,868	65,106	77,174
Net Tax Capacity (NTC)	78,763		1,368	1,264	1,062
C. Average Local NTC Tax Rate	83.619				
Avg. Referendum Mkt. Value Tax Rate	0.116				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$58,314	40.5%	\$1,013	\$1,111	\$1,455
Sales/Use Tax (Calendar 2013)	42,766	29.7	743	665	809
Motor Vehicle Sales Tax (Calendar 2013)	7,094	4.9	123	121	115
Motor Vehicle Registration Tax (Calendar 2013)	6,709	4.7	116	120	117
Motor Fuels Tax (Calendar 2013)	12,353	8.6	215	213	160
Corporate Income Tax (Calendar 2013)	7,807	5.4	136	123	195
State General Property Tax (Payable 2013)	8,797	6.1	153	129	155
Total State Taxes	\$143,840	100.0%	\$2,498	\$2,482	\$3,006

	PENNINGTON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$17,961	46.2%	\$1,272	\$1,454	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	9,065	23.3	642	697	630
Minnesota Family Investment Program	99	0.3	7	9	13
General Assistance	90	0.2	6	5	10
MinnesotaCare	90	0.2	6	6	5
Social Services	3,805	9.8	269	317	261
Miscellaneous	349	0.9	25	21	32
Total	13,498	34.7	956	1,055	951
Highway Aid (Calendar 2013)					
County Aid	2,901	7.5	205	345	97
Municipal Aid	661	1.7	47	20	29
Township Aid	181	0.5	13	51	7
Total	3,744	9.6	265	417	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,510	6.5	178	177	79
Disparity Reduction Aid (Calendar 2013)	194	0.5	14	6	3
County Program Aid (Payable 2013)	615	1.6	44	38	31
Community Corrections Funding (2013)	392	1.0	28	21	16
Total Aids	38,914	100.0	2,756	3,168	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	139	100.0	10	18	4
Miscellaneous Credits	0	0.0	0	12	5
Total Property Tax Credits	139	100.0	10	30	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	347	54.3	25	18	50
Regular (Renters)	290	45.4	21	15	33
Targeting Refund	2	0.3	0	0	0
Total Property Tax Refunds	639	100.0	45	33	83
Total Aids/Credits	\$39,692	100.0%	\$2,811	\$3,232	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$7,203	42.3%	\$510	\$564	\$466
City/Town Levy	2,092	12.3	148	265	364
School District Net Tax Capacity Levy	3,669	21.6	260	194	245
School District Referendum Market Value Levy	1,305	7.7	92	115	146
Miscellaneous District Levy	1,065	6.3	75	88	203
State Property Tax Levy	1,681	9.9	119	132	155
Total Levy	\$17,015	100.0%	\$1,205	\$1,358	\$1,579
Less Property Tax Credits	139		10	30	9
Net Property Taxes Payable	16,875		1,195	1,328	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,049,703		\$74,336	\$124,974	\$100,745
Referendum Market Valuation	676,077		\$47,877	46,523	77,174
Net Tax Capacity (NTC)	9,984		707	1,122	1,062
C. Average Local NTC Tax Rate	138.004				
Avg. Referendum Mkt. Value Tax Rate	0.230				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$31,924	56.8%	\$2,261	\$1,298	\$1,455
Sales/Use Tax (Calendar 2013)	11,579	20.6	820	480	809
Motor Vehicle Sales Tax (Calendar 2013)	1,783	3.2	126	135	115
Motor Vehicle Registration Tax (Calendar 2013)	1,780	3.2	126	135	117
Motor Fuels Tax (Calendar 2013)	2,171	3.9	154	199	160
Corporate Income Tax (Calendar 2013)	5,253	9.4	372	197	195
State General Property Tax (Payable 2013)	1,681	3.0	119	132	155
Total State Taxes	\$56,172	100.0%	\$3,978	\$2,577	\$3,006

I. Major State Aids/Credits	PINE			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$34,504	45.2%	\$1,185	\$1,227	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	22,597	29.6	776	588	630
Minnesota Family Investment Program	355	0.5	12	8	13
General Assistance	236	0.3	8	5	10
MinnesotaCare	165	0.2	6	5	5
Social Services	6,463	8.5	222	242	261
Miscellaneous	640	0.8	22	20	32
Total	30,456	39.9	1,046	868	951
Highway Aid (Calendar 2013)					
County Aid	7,049	9.2	242	153	97
Municipal Aid	0	0.0	0	10	29
Township Aid	462	0.6	16	8	7
Total	7,511	9.8	258	172	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,924	2.5	66	44	79
Disparity Reduction Aid (Calendar 2013)	2	0.0	0	1	3
County Program Aid (Payable 2013)	1,297	1.7	45	42	31
Community Corrections Funding (2013)	606	0.8	21	22	16
Total Aids	76,300	100.0	2,620	2,377	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	429	86.5	15	11	4
Miscellaneous Credits	67	13.5	2	0	5
Total Property Tax Credits	496	100.0	17	12	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	946	62.3	32	54	50
Regular (Renters)	570	37.5	20	22	33
Targeting Refund	2	0.1	0	0	0
Total Property Tax Refunds	1,518	100.0	52	75	83
Total Aids/Credits	\$78,314	100.0%	\$2,689	\$2,464	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$14,074	45.3%	\$483	\$530	\$466
City/Town Levy	6,551	21.1	225	270	364
School District Net Tax Capacity Levy	5,084	16.3	175	217	245
School District Referendum Market Value Levy	2,107	6.8	72	46	146
Miscellaneous District Levy	689	2.2	24	26	203
State Property Tax Levy	2,595	8.3	89	76	155
Total Levy	\$31,101	100.0%	\$1,068	\$1,165	\$1,579
Less Property Tax Credits	496		17	12	9
Net Property Taxes Payable	30,605		1,051	1,153	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,531,549		\$86,920	\$76,687	\$100,745
Referendum Market Valuation	1,436,996		\$49,339	56,441	77,174
Net Tax Capacity (NTC)	23,559		809	718	1,062
C. Average Local NTC Tax Rate	112.054				
Avg. Referendum Mkt. Value Tax Rate	0.147				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$17,032	37.5%	\$585	\$863	\$1,455
Sales/Use Tax (Calendar 2013)	10,313	22.7	354	401	809
Motor Vehicle Sales Tax (Calendar 2013)	3,223	7.1	111	119	115
Motor Vehicle Registration Tax (Calendar 2013)	2,847	6.3	98	111	117
Motor Fuels Tax (Calendar 2013)	8,408	18.5	289	212	160
Corporate Income Tax (Calendar 2013)	990	2.2	34	67	195
State General Property Tax (Payable 2013)	2,595	5.7	89	76	155
Total State Taxes	\$45,408	100.0%	\$1,559	\$1,848	\$3,006

I. Major State Aids/Credits	PIPESTONE			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$12,690	44.2%	\$1,364	\$1,412	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance				632	630
Minnesota Family Investment Program				8	13
General Assistance		See Note		5	10
MinnesotaCare				7	5
Social Services				288	261
Miscellaneous				21	32
Total	8,794	30.6	945	961	951
Highway Aid (Calendar 2013)					
County Aid	3,548	12.4	381	292	97
Municipal Aid	0	0.0	0	12	29
Township Aid	678	2.4	73	44	7
Total	4,226	14.7	454	348	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,211	7.7	238	181	79
Disparity Reduction Aid (Calendar 2013)	138	0.5	15	7	3
County Program Aid (Payable 2013)	471	1.6	51	24	31
Community Corrections Funding (2013)	166	0.6	18	19	16
Total Aids	28,695	100.0	3,083	2,950	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	175	100.0	19	17	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	175	100.0	19	17	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	110	50.9	12	15	50
Regular (Renters)	106	49.1	11	18	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	216	100.0	23	33	83
Total Aids/Credits	\$29,086	100.0%	\$3,126	\$3,001	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$4,587	40.5%	\$493	\$594	\$466
City/Town Levy	2,988	26.4	321	337	364
School District Net Tax Capacity Levy	1,793	15.8	193	219	245
School District Referendum Market Value Levy	1,098	9.7	118	133	146
Miscellaneous District Levy	80	0.7	9	23	203
State Property Tax Levy	771	6.8	83	112	155
Total Levy	\$11,316	100.0%	\$1,216	\$1,418	\$1,579
Less Property Tax Credits	175		19	17	9
Net Property Taxes Payable	11,141		1,197	1,401	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,615,099		\$173,555	\$201,983	\$100,745
Referendum Market Valuation	372,695		\$40,049	47,130	77,174
Net Tax Capacity (NTC)	13,339		1,433	1,736	1,062
C. Average Local NTC Tax Rate	69.041				
Avg. Referendum Mkt. Value Tax Rate	0.358				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$9,088	45.6%	\$977	\$1,159	\$1,455
Sales/Use Tax (Calendar 2013)	4,475	22.5	481	587	809
Motor Vehicle Sales Tax (Calendar 2013)	1,350	6.8	145	134	115
Motor Vehicle Registration Tax (Calendar 2013)	1,320	6.6	142	136	117
Motor Fuels Tax (Calendar 2013)	1,751	8.8	188	220	160
Corporate Income Tax (Calendar 2013)	1,160	5.8	125	203	195
State General Property Tax (Payable 2013)	771	3.9	83	112	155
Total State Taxes	\$19,915	100.0%	\$2,140	\$2,551	\$3,006

NOTE: The human service amounts were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock). The total for SWHHS is \$70.0 million, which was allocated to the counties on a per capita basis (\$8.7 million estimated to Pipestone county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

	POLK			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$42,674	41.8%	\$1,352	\$1,454	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	25,643	25.1	812	697	630
Minnesota Family Investment Program	501	0.5	16	9	13
General Assistance	250	0.2	8	5	10
MinnesotaCare	169	0.2	5	6	5
Social Services	13,050	12.8	413	317	261
Miscellaneous	709	0.7	22	21	32
Total	40,322	39.5	1,277	1,055	951
Highway Aid (Calendar 2013)					
County Aid	7,731	7.6	245	345	97
Municipal Aid	1,095	1.1	35	20	29
Township Aid	1,140	1.1	36	51	7
Total	9,966	9.8	316	417	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	6,885	6.7	218	177	79
Disparity Reduction Aid (Calendar 2013)	166	0.2	5	6	3
County Program Aid (Payable 2013)	1,120	1.1	35	38	31
Community Corrections Funding (2013)	918	0.9	29	21	16
Total Aids	102,050	100.0	3,233	3,168	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	432	29.5	14	18	4
Miscellaneous Credits	1,031	70.5	33	12	5
Total Property Tax Credits	1,463	100.0	46	30	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	642	52.8	20	18	50
Regular (Renters)	572	47.0	18	15	33
Targeting Refund	3	0.2	0	0	0
Total Property Tax Refunds	1,217	100.0	39	33	83
Total Aids/Credits	\$104,730	100.0%	\$3,317	\$3,232	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$19,584	44.6%	\$620	\$564	\$466
City/Town Levy	9,324	21.2	295	265	364
School District Net Tax Capacity Levy	5,240	11.9	166	194	245
School District Referendum Market Value Levy	3,687	8.4	117	115	146
Miscellaneous District Levy	2,656	6.1	84	88	203
State Property Tax Levy	3,398	7.7	108	132	155
Total Levy	\$43,888	100.0%	\$1,390	\$1,358	\$1,579
Less Property Tax Credits	1,463		46	30	9
Net Property Taxes Payable	42,425		1,344	1,328	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,949,796		\$125,116	\$124,974	\$100,745
Referendum Market Valuation	1,521,951		\$48,210	46,523	77,174
Net Tax Capacity (NTC)	35,354		1,120	1,122	1,062
C. Average Local NTC Tax Rate	104.100				
Avg. Referendum Mkt. Value Tax Rate	0.242				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$33,060	47.1%	\$1,047	\$1,298	\$1,455
Sales/Use Tax (Calendar 2013)	14,441	20.6	457	480	809
Motor Vehicle Sales Tax (Calendar 2013)	3,945	5.6	125	135	115
Motor Vehicle Registration Tax (Calendar 2013)	4,004	5.7	127	135	117
Motor Fuels Tax (Calendar 2013)	6,274	8.9	199	199	160
Corporate Income Tax (Calendar 2013)	5,084	7.2	161	197	195
State General Property Tax (Payable 2013)	3,398	4.8	108	132	155
Total State Taxes	\$70,206	100.0%	\$2,224	\$2,577	\$3,006

I. Major State Aids/Credits	POPE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$13,180	44.5%	\$1,206	\$1,223	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	7,562	25.5	692	668	630
Minnesota Family Investment Program	88	0.3	8	9	13
General Assistance	68	0.2	6	7	10
MinnesotaCare	58	0.2	5	3	5
Social Services	3,287	11.1	301	283	261
Miscellaneous	192	0.6	18	24	32
Total	11,255	38.0	1,030	994	951
Highway Aid (Calendar 2013)					
County Aid	3,065	10.3	280	183	97
Municipal Aid	0	0.0	0	19	29
Township Aid	373	1.3	34	21	7
Total	3,437	11.6	314	223	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,139	3.8	104	114	79
Disparity Reduction Aid (Calendar 2013)	52	0.2	5	1	3
County Program Aid (Payable 2013)	393	1.3	36	34	31
Community Corrections Funding (2013)	177	0.6	16	18	16
Total Aids	29,633	100.0	2,711	2,607	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	209	97.7	19	11	4
Miscellaneous Credits	5	2.3	0	26	5
Total Property Tax Credits	214	100.0	20	37	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	350	60.2	32	30	50
Regular (Renters)	231	39.8	21	22	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	581	100.0	53	52	83
Total Aids/Credits	\$30,428	100.0%	\$2,784	\$2,696	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$8,124	46.8%	\$743	\$585	\$466
City/Town Levy	3,499	20.2	320	287	364
School District Net Tax Capacity Levy	2,626	15.1	240	224	245
School District Referendum Market Value Levy	1,142	6.6	104	104	146
Miscellaneous District Levy	708	4.1	65	55	203
State Property Tax Levy	1,249	7.2	114	129	155
Total Levy	\$17,349	100.0%	\$1,587	\$1,385	\$1,579
Less Property Tax Credits	214		20	37	9
Net Property Taxes Payable	17,134		1,568	1,348	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,901,505		\$173,987	\$135,030	\$100,745
Referendum Market Valuation	740,979		\$67,799	65,106	77,174
Net Tax Capacity (NTC)	16,539		1,513	1,264	1,062
C. Average Local NTC Tax Rate	90.439				
Avg. Referendum Mkt. Value Tax Rate	0.154				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$13,551	53.2%	\$1,240	\$1,111	\$1,455
Sales/Use Tax (Calendar 2013)	4,145	16.3	379	665	809
Motor Vehicle Sales Tax (Calendar 2013)	1,483	5.8	136	121	115
Motor Vehicle Registration Tax (Calendar 2013)	1,489	5.8	136	120	117
Motor Fuels Tax (Calendar 2013)	2,242	8.8	205	213	160
Corporate Income Tax (Calendar 2013)	1,336	5.2	122	123	195
State General Property Tax (Payable 2013)	1,249	4.9	114	129	155
Total State Taxes	\$25,494	100.0%	\$2,333	\$2,482	\$3,006

I. Major State Aids/Credits	RAMSEY			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$776,307	48.2%	\$1,478	\$1,358	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	499,486	31.0	951	651	630
Minnesota Family Investment Program	16,734	1.0	32	16	13
General Assistance	8,432	0.5	16	13	10
MinnesotaCare	4,164	0.3	8	6	5
Social Services	171,109	10.6	326	258	261
Miscellaneous	21,679	1.3	41	38	32
Total	721,604	44.8	1,374	982	951
Highway Aid (Calendar 2013)					
County Aid	16,786	1.0	32	44	97
Municipal Aid	19,179	1.2	37	36	29
Township Aid	22	0.0	0	0	7
Total	35,987	2.2	69	80	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	54,971	3.4	105	45	79
Disparity Reduction Aid (Calendar 2013)	593	0.0	1	0	3
County Program Aid (Payable 2013)	12,937	0.8	25	26	31
Community Corrections Funding (2013)	9,827	0.6	19	14	16
Total Aids	1,612,226	100.0	3,070	2,505	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	1	100.0	0	0	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	1	100.0	0	1	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	32,313	53.3	62	63	50
Regular (Renters)	28,161	46.5	54	41	33
Targeting Refund	108	0.2	0	0	0
Total Property Tax Refunds	60,582	100.0	115	105	83
Total Aids/Credits	\$1,672,810	100.0%	\$3,185	\$2,611	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$231,890	26.6%	\$442	\$414	\$466
City/Town Levy	152,478	17.5	290	404	364
School District Net Tax Capacity Levy	123,808	14.2	236	267	245
School District Referendum Market Value Levy	83,488	9.6	159	187	146
Miscellaneous District Levy	188,389	21.6	359	338	203
State Property Tax Levy	91,157	10.5	174	181	155
Total Levy	\$871,209	100.0%	\$1,659	\$1,790	\$1,579
Less Property Tax Credits	1		0	1	9
Net Property Taxes Payable	871,208		1,659	1,789	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$39,195,275		\$74,637	\$90,977	\$100,745
Referendum Market Valuation	38,967,474		\$74,203	89,318	77,174
Net Tax Capacity (NTC)	462,534		881	1,052	1,062
C. Average Local NTC Tax Rate	150.128				
Avg. Referendum Mkt. Value Tax Rate	0.220				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$676,927	44.3%	\$1,289	\$1,777	\$1,455
Sales/Use Tax (Calendar 2013)	496,077	32.4	945	964	809
Motor Vehicle Sales Tax (Calendar 2013)	51,677	3.4	98	111	115
Motor Vehicle Registration Tax (Calendar 2013)	51,620	3.4	98	117	117
Motor Fuels Tax (Calendar 2013)	68,940	4.5	131	139	160
Corporate Income Tax (Calendar 2013)	92,728	6.1	177	252	195
State General Property Tax (Payable 2013)	91,157	6.0	174	181	155
Total State Taxes	\$1,529,125	100.0%	\$2,912	\$3,540	\$3,006

	RED LAKE			NW (1)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$6,992	48.6%	\$1,718	\$1,454	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	2,377	16.5	584	697	630
Minnesota Family Investment Program	26	0.2	6	9	13
General Assistance	9	0.1	2	5	10
MinnesotaCare	19	0.1	5	6	5
Social Services	911	6.3	224	317	261
Miscellaneous	56	0.4	14	21	32
Total	3,398	23.6	835	1,055	951
Highway Aid (Calendar 2013)					
County Aid	2,616	18.2	643	345	97
Municipal Aid	0	0.0	0	20	29
Township Aid	161	1.1	40	51	7
Total	2,777	19.3	682	417	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	731	5.1	180	177	79
Disparity Reduction Aid (Calendar 2013)	130	0.9	32	6	3
County Program Aid (Payable 2013)	322	2.2	79	38	31
Community Corrections Funding (2013)	27	0.2	7	21	16
Total Aids	14,376	100.0	3,531	3,168	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	106	100.0	26	18	4
Miscellaneous Credits	0	0.0	0	12	5
Total Property Tax Credits	106	100.0	26	30	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	88	62.9	22	18	50
Regular (Renters)	46	32.9	11	15	33
Targeting Refund	7	5.0	2	0	0
Total Property Tax Refunds	140	100.0	34	33	83
Total Aids/Credits	\$14,622	100.0%	\$3,592	\$3,232	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$2,148	34.1%	\$528	\$564	\$466
City/Town Levy	1,427	22.7	351	265	364
School District Net Tax Capacity Levy	852	13.5	209	194	245
School District Referendum Market Value Levy	660	10.5	162	115	146
Miscellaneous District Levy	308	4.9	76	88	203
State Property Tax Levy	904	14.3	222	132	155
Total Levy	\$6,300	100.0%	\$1,548	\$1,358	\$1,579
Less Property Tax Credits	106		26	30	9
Net Property Taxes Payable	6,194		1,521	1,328	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$458,106		\$112,529	\$124,974	\$100,745
Referendum Market Valuation	195,009		\$47,902	46,523	77,174
Net Tax Capacity (NTC)	4,288		1,053	1,122	1,062
C. Average Local NTC Tax Rate	110.423				
Avg. Referendum Mkt. Value Tax Rate	0.339				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$3,790	43.5%	\$931	\$1,298	\$1,455
Sales/Use Tax (Calendar 2013)	1,774	20.4	436	480	809
Motor Vehicle Sales Tax (Calendar 2013)	593	6.8	146	135	115
Motor Vehicle Registration Tax (Calendar 2013)	574	6.6	141	135	117
Motor Fuels Tax (Calendar 2013)	843	9.7	207	199	160
Corporate Income Tax (Calendar 2013)	238	2.7	58	197	195
State General Property Tax (Payable 2013)	904	10.4	222	132	155
Total State Taxes	\$8,715	100.0%	\$2,141	\$2,577	\$3,006

I. Major State Aids/Credits	REDWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$20,102	45.1%	\$1,276	\$1,412	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance				632	630
Minnesota Family Investment Program				8	13
General Assistance	See Note			5	10
MinnesotaCare				7	5
Social Services				288	261
Miscellaneous				21	32
Total	14,835	33.3	942	961	951
Highway Aid (Calendar 2013)					
County Aid	5,234	11.7	332	292	97
Municipal Aid	281	0.6	18	12	29
Township Aid	817	1.8	52	44	7
Total	6,332	14.2	402	348	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,588	5.8	164	181	79
Disparity Reduction Aid (Calendar 2013)	97	0.2	6	7	3
County Program Aid (Payable 2013)	261	0.6	17	24	31
Community Corrections Funding (2013)	334	0.7	21	19	16
Total Aids	44,548	100.0	2,828	2,950	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	317	100.0	20	17	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	317	100.0	20	17	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	229	43.5	15	15	50
Regular (Renters)	297	56.5	19	18	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	526	100.0	33	33	83
Total Aids/Credits	\$45,390	100.0%	\$2,881	\$3,001	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$10,542	48.1%	\$669	\$594	\$466
City/Town Levy	5,790	26.4	368	337	364
School District Net Tax Capacity Levy	2,548	11.6	162	219	245
School District Referendum Market Value Levy	1,695	7.7	108	133	146
Miscellaneous District Levy	122	0.6	8	23	203
State Property Tax Levy	1,217	5.6	77	112	155
Total Levy	\$21,914	100.0%	\$1,391	\$1,418	\$1,579
Less Property Tax Credits	317		20	17	9
Net Property Taxes Payable	21,597		1,371	1,401	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,574,254		\$226,865	\$201,983	\$100,745
Referendum Market Valuation	646,494		\$41,034	47,130	77,174
Net Tax Capacity (NTC)	29,669		1,883	1,736	1,062
C. Average Local NTC Tax Rate	64.033				
Avg. Referendum Mkt. Value Tax Rate	0.263				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$20,148	49.5%	\$1,279	\$1,159	\$1,455
Sales/Use Tax (Calendar 2013)	9,722	23.9	617	587	809
Motor Vehicle Sales Tax (Calendar 2013)	2,213	5.4	140	134	115
Motor Vehicle Registration Tax (Calendar 2013)	2,267	5.6	144	136	117
Motor Fuels Tax (Calendar 2013)	3,397	8.3	216	220	160
Corporate Income Tax (Calendar 2013)	1,744	4.3	111	203	195
State General Property Tax (Payable 2013)	1,217	3.0	77	112	155
Total State Taxes	\$40,707	100.0%	\$2,584	\$2,551	\$3,006

NOTE: The human service amounts were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock). The total for SWHHS is \$70.0 million, which was allocated to the counties on a per capita basis (\$14.8 million estimated to Redwood county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	RENVILLE			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$17,515	41.8%	\$1,151	\$1,311	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	9,404	22.4	618	599	630
Minnesota Family Investment Program	84	0.2	6	11	13
General Assistance	90	0.2	6	5	10
MinnesotaCare	89	0.2	6	3	5
Social Services	4,861	11.6	320	253	261
Miscellaneous	210	0.5	14	18	32
Total	14,738	35.1	969	889	951
Highway Aid (Calendar 2013)					
County Aid	5,257	12.5	346	163	97
Municipal Aid	0	0.0	0	18	29
Township Aid	784	1.9	52	18	7
Total	6,042	14.4	397	199	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,973	7.1	195	131	79
Disparity Reduction Aid (Calendar 2013)	147	0.4	10	3	3
County Program Aid (Payable 2013)	249	0.6	16	34	31
Community Corrections Funding (2013)	258	0.6	17	18	16
Total Aids	41,923	100.0	2,756	2,585	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	331	100.0	22	11	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	331	100.0	22	11	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	150	39.7	10	37	50
Regular (Renters)	229	60.6	15	26	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	378	100.0	25	63	83
Total Aids/Credits	\$42,632	100.0%	\$2,802	\$2,659	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$12,673	46.9%	\$833	\$617	\$466
City/Town Levy	7,383	27.3	485	339	364
School District Net Tax Capacity Levy	2,647	9.8	174	181	245
School District Referendum Market Value Levy	2,013	7.5	132	117	146
Miscellaneous District Levy	494	1.8	32	26	203
State Property Tax Levy	1,807	6.7	119	106	155
Total Levy	\$27,017	100.0%	\$1,776	\$1,386	\$1,579
Less Property Tax Credits	331		22	11	9
Net Property Taxes Payable	26,685		1,754	1,375	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$4,154,061		\$273,042	\$132,427	\$100,745
Referendum Market Valuation	704,217		\$46,287	59,658	77,174
Net Tax Capacity (NTC)	35,212		2,314	1,187	1,062
C. Average Local NTC Tax Rate	65.878				
Avg. Referendum Mkt. Value Tax Rate	0.286				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$21,508	55.5%	\$1,414	\$1,136	\$1,455
Sales/Use Tax (Calendar 2013)	4,885	12.6	321	625	809
Motor Vehicle Sales Tax (Calendar 2013)	2,217	5.7	146	127	115
Motor Vehicle Registration Tax (Calendar 2013)	2,291	5.9	151	126	117
Motor Fuels Tax (Calendar 2013)	3,754	9.7	247	174	160
Corporate Income Tax (Calendar 2013)	2,267	5.9	149	155	195
State General Property Tax (Payable 2013)	1,807	4.7	119	106	155
Total State Taxes	\$38,729	100.0%	\$2,546	\$2,449	\$3,006

I. Major State Aids/Credits	RICE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$77,721	54.4%	\$1,202	\$1,255	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	27,492	19.3	425	492	630
Minnesota Family Investment Program	542	0.4	8	9	13
General Assistance	216	0.2	3	4	10
MinnesotaCare	194	0.1	3	4	5
Social Services	16,990	11.9	263	265	261
Miscellaneous	1,125	0.8	17	22	32
Total	46,559	32.7	720	797	951
Highway Aid (Calendar 2013)					
County Aid	5,367	3.8	83	118	97
Municipal Aid	1,754	1.2	27	30	29
Township Aid	271	0.2	4	11	7
Total	7,392	5.2	114	160	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	7,604	5.3	118	113	79
Disparity Reduction Aid (Calendar 2013)	78	0.1	1	4	3
County Program Aid (Payable 2013)	2,480	1.7	38	36	31
Community Corrections Funding (2013)	950	0.7	15	15	16
Total Aids	142,783	100.0	2,208	2,380	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	385	100.0	6	7	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	385	100.0	6	7	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	2,739	61.3	42	35	50
Regular (Renters)	1,714	38.4	27	25	33
Targeting Refund	14	0.3	0	0	0
Total Property Tax Refunds	4,467	100.0	69	60	83
Total Aids/Credits	\$147,636	100.0%	\$2,283	\$2,447	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$19,694	26.7%	\$305	\$483	\$466
City/Town Levy	18,877	25.6	292	357	364
School District Net Tax Capacity Levy	16,779	22.7	260	210	245
School District Referendum Market Value Levy	8,881	12.0	137	119	146
Miscellaneous District Levy	3,362	4.6	52	27	203
State Property Tax Levy	6,227	8.4	96	112	155
Total Levy	\$73,822	100.0%	\$1,142	\$1,309	\$1,579
Less Property Tax Credits	385		6	7	9
Net Property Taxes Payable	73,436		1,136	1,302	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$5,303,871		\$82,032	\$99,550	\$100,745
Referendum Market Valuation	3,943,556		\$60,993	66,657	77,174
Net Tax Capacity (NTC)	51,631		799	959	1,062
C. Average Local NTC Tax Rate	113.302				
Avg. Referendum Mkt. Value Tax Rate	0.231				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$67,503	49.4%	\$1,044	\$1,188	\$1,455
Sales/Use Tax (Calendar 2013)	29,124	21.3	450	616	809
Motor Vehicle Sales Tax (Calendar 2013)	6,842	5.0	106	116	115
Motor Vehicle Registration Tax (Calendar 2013)	6,698	4.9	104	115	117
Motor Fuels Tax (Calendar 2013)	10,868	8.0	168	176	160
Corporate Income Tax (Calendar 2013)	9,401	6.9	145	133	195
State General Property Tax (Payable 2013)	6,227	4.6	96	112	155
Total State Taxes	\$136,665	100.0%	\$2,114	\$2,456	\$3,006

I. Major State Aids/Credits	ROCK			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$13,597	47.4%	\$1,428	\$1,412	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance				632	630
Minnesota Family Investment Program				8	13
General Assistance		See Note		5	10
MinnesotaCare				7	5
Social Services				288	261
Miscellaneous				21	32
Total	9,007	31.4	946	961	951
Highway Aid (Calendar 2013)					
County Aid	3,779	13.2	397	292	97
Municipal Aid	0	0.0	0	12	29
Township Aid	493	1.7	52	44	7
Total	4,272	14.9	449	348	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,507	5.3	158	181	79
Disparity Reduction Aid (Calendar 2013)	27	0.1	3	7	3
County Program Aid (Payable 2013)	133	0.5	14	24	31
Community Corrections Funding (2013)	128	0.4	13	19	16
Total Aids	28,671	100.0	3,010	2,950	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	169	100.0	18	17	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	169	100.0	18	17	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	123	41.7	13	15	50
Regular (Renters)	169	57.3	18	18	33
Targeting Refund	3	1.0	0	0	0
Total Property Tax Refunds	295	100.0	31	33	83
Total Aids/Credits	\$29,135	100.0%	\$3,059	\$3,001	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$4,672	36.8%	\$491	\$594	\$466
City/Town Levy	3,043	24.0	320	337	364
School District Net Tax Capacity Levy	2,774	21.8	291	219	245
School District Referendum Market Value Levy	1,485	11.7	156	133	146
Miscellaneous District Levy	75	0.6	8	23	203
State Property Tax Levy	654	5.1	69	112	155
Total Levy	\$12,702	100.0%	\$1,334	\$1,418	\$1,579
Less Property Tax Credits	169		18	17	9
Net Property Taxes Payable	12,533		1,316	1,401	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,215,120		\$232,583	\$201,983	\$100,745
Referendum Market Valuation	440,893		\$46,293	47,130	77,174
Net Tax Capacity (NTC)	19,048		2,000	1,736	1,062
C. Average Local NTC Tax Rate	55.453				
Avg. Referendum Mkt. Value Tax Rate	0.337				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$10,892	48.3%	\$1,144	\$1,159	\$1,455
Sales/Use Tax (Calendar 2013)	3,792	16.8	398	587	809
Motor Vehicle Sales Tax (Calendar 2013)	1,249	5.5	131	134	115
Motor Vehicle Registration Tax (Calendar 2013)	1,279	5.7	134	136	117
Motor Fuels Tax (Calendar 2013)	2,718	12.1	285	220	160
Corporate Income Tax (Calendar 2013)	1,965	8.7	206	203	195
State General Property Tax (Payable 2013)	654	2.9	69	112	155
Total State Taxes	\$22,550	100.0%	\$2,368	\$2,551	\$3,006

NOTE: The human service amounts were not available by county for Southwest Health and Human Services (Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock). The total for SWHHS is \$70.0 million, which was allocated to the counties on a per capita basis (\$8.9 million estimated to Rock county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	ROSEAU			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$24,164	55.3%	\$1,557	\$1,454	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	7,722	17.7	497	697	630
Minnesota Family Investment Program	55	0.1	4	9	13
General Assistance	22	0.1	1	5	10
MinnesotaCare	40	0.1	3	6	5
Social Services	3,317	7.6	214	317	261
Miscellaneous	175	0.4	11	21	32
Total	11,332	26.0	730	1,055	951
Highway Aid (Calendar 2013)					
County Aid	4,941	11.3	318	345	97
Municipal Aid	0	0.0	0	20	29
Township Aid	815	1.9	53	51	7
Total	5,756	13.2	371	417	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,646	3.8	106	177	79
Disparity Reduction Aid (Calendar 2013)	6	0.0	0	6	3
County Program Aid (Payable 2013)	631	1.4	41	38	31
Community Corrections Funding (2013)	196	0.4	13	21	16
Total Aids	43,730	100.0	2,817	3,168	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	292	98.6	19	18	4
Miscellaneous Credits	4	1.4	0	12	5
Total Property Tax Credits	296	100.0	19	30	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	333	65.4	21	18	50
Regular (Renters)	177	34.8	11	15	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	509	100.0	33	33	83
Total Aids/Credits	\$44,535	100.0%	\$2,869	\$3,232	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$6,596	39.5%	\$425	\$564	\$466
City/Town Levy	3,346	20.1	216	265	364
School District Net Tax Capacity Levy	3,494	20.9	225	194	245
School District Referendum Market Value Levy	1,207	7.2	78	115	146
Miscellaneous District Levy	1,007	6.0	65	88	203
State Property Tax Levy	1,034	6.2	67	132	155
Total Levy	\$16,682	100.0%	\$1,075	\$1,358	\$1,579
Less Property Tax Credits	296		19	30	9
Net Property Taxes Payable	16,387		1,056	1,328	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,151,261		\$74,170	\$124,974	\$100,745
Referendum Market Valuation	614,150		\$39,566	46,523	77,174
Net Tax Capacity (NTC)	9,653		622	1,122	1,062
C. Average Local NTC Tax Rate	149.606				
Avg. Referendum Mkt. Value Tax Rate	0.196				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$16,467	47.6%	\$1,061	\$1,298	\$1,455
Sales/Use Tax (Calendar 2013)	5,943	17.2	383	480	809
Motor Vehicle Sales Tax (Calendar 2013)	2,116	6.1	136	135	115
Motor Vehicle Registration Tax (Calendar 2013)	2,002	5.8	129	135	117
Motor Fuels Tax (Calendar 2013)	2,627	7.6	169	199	160
Corporate Income Tax (Calendar 2013)	4,386	12.7	283	197	195
State General Property Tax (Payable 2013)	1,034	3.0	67	132	155
Total State Taxes	\$34,576	100.0%	\$2,228	\$2,577	\$3,006

	ST. LOUIS			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$217,594	38.0%	\$1,086	\$1,143	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	160,260	28.0	800	777	630
Minnesota Family Investment Program	3,020	0.5	15	13	13
General Assistance	2,779	0.5	14	12	10
MinnesotaCare	619	0.1	3	3	5
Social Services	66,758	11.7	333	326	261
Miscellaneous	10,479	1.8	52	42	32
Total	243,915	42.6	1,217	1,174	951
Highway Aid (Calendar 2013)					
County Aid	27,275	4.8	136	179	97
Municipal Aid	8,092	1.4	40	30	29
Township Aid	835	0.1	4	6	7
Total	36,202	6.3	181	215	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	51,713	9.0	258	198	79
Disparity Reduction Aid (Calendar 2013)	9,273	1.6	46	33	3
County Program Aid (Payable 2013)	8,855	1.5	44	41	31
Community Corrections Funding (2013)	4,781	0.8	24	22	16
Total Aids	572,332	100.0	2,856	2,827	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	170	1.9	1	3	4
Miscellaneous Credits	8,965	98.1	45	50	5
Total Property Tax Credits	9,135	100.0	46	53	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	6,562	51.7	33	31	50
Regular (Renters)	6,045	47.6	30	26	33
Targeting Refund	88	0.7	0	0	0
Total Property Tax Refunds	12,695	100.0	63	57	83
Total Aids/Credits	\$594,162	100.0%	\$2,965	\$2,937	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$103,226	41.3%	\$515	\$565	\$466
City/Town Levy	56,765	22.7	283	285	364
School District Net Tax Capacity Levy	39,814	15.9	199	202	245
School District Referendum Market Value Levy	10,922	4.4	55	50	146
Miscellaneous District Levy	14,412	5.8	72	86	203
State Property Tax Levy	24,525	9.8	122	142	155
Total Levy	\$249,664	100.0%	\$1,246	\$1,329	\$1,579
Less Property Tax Credits	9,135		46	53	9
Net Property Taxes Payable	240,529		1,200	1,277	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$15,592,500		\$77,808	\$96,339	\$100,745
Referendum Market Valuation	12,640,962		\$63,079	67,029	77,174
Net Tax Capacity (NTC)	163,690		817	1,004	1,062
C. Average Local NTC Tax Rate	129.175				
Avg. Referendum Mkt. Value Tax Rate	0.108				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$198,733	40.3%	\$992	\$924	\$1,455
Sales/Use Tax (Calendar 2013)	169,042	34.2	844	766	809
Motor Vehicle Sales Tax (Calendar 2013)	22,452	4.5	112	116	115
Motor Vehicle Registration Tax (Calendar 2013)	22,257	4.5	111	114	117
Motor Fuels Tax (Calendar 2013)	32,357	6.6	161	177	160
Corporate Income Tax (Calendar 2013)	24,372	4.9	122	113	195
State General Property Tax (Payable 2013)	24,525	5.0	122	142	155
Total State Taxes	\$493,738	100.0%	\$2,464	\$2,352	\$3,006

I. Major State Aids/Credits	SCOTT			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$191,675	68.6%	\$1,400	\$1,358	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	43,848	15.7	320	651	630
Minnesota Family Investment Program	507	0.2	4	16	13
General Assistance	227	0.1	2	13	10
MinnesotaCare	295	0.1	2	6	5
Social Services	21,087	7.5	154	258	261
Miscellaneous	1,268	0.5	9	38	32
Total	67,232	24.1	491	982	951
Highway Aid (Calendar 2013)					
County Aid	10,885	3.9	79	44	97
Municipal Aid	3,912	1.4	29	36	29
Township Aid	225	0.1	2	0	7
Total	15,023	5.4	110	80	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	735	0.3	5	45	79
Disparity Reduction Aid (Calendar 2013)	21	0.0	0	0	3
County Program Aid (Payable 2013)	3,749	1.3	27	26	31
Community Corrections Funding (2013)	1,042	0.4	8	14	16
Total Aids	279,477	100.0	2,041	2,505	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	215	90.0	2	0	4
Miscellaneous Credits	24	10.0	0	0	5
Total Property Tax Credits	239	100.0	2	1	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	8,289	71.8	61	63	50
Regular (Renters)	3,244	28.1	24	41	33
Targeting Refund	14	0.1	0	0	0
Total Property Tax Refunds	11,547	100.0	84	105	83
Total Aids/Credits	\$291,263	100.0%	\$2,127	\$2,611	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$51,455	23.8%	\$376	\$414	\$466
City/Town Levy	50,388	23.3	368	404	364
School District Net Tax Capacity Levy	44,348	20.5	324	267	245
School District Referendum Market Value Levy	23,817	11.0	174	187	146
Miscellaneous District Levy	28,306	13.1	207	338	203
State Property Tax Levy	17,673	8.2	129	181	155
Total Levy	\$215,988	100.0%	\$1,577	\$1,790	\$1,579
Less Property Tax Credits	239		2	1	9
Net Property Taxes Payable	215,748		1,576	1,789	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$13,039,339		\$95,229	\$90,977	\$100,745
Referendum Market Valuation	12,267,825		\$89,595	89,318	77,174
Net Tax Capacity (NTC)	140,114		1,023	1,052	1,062
C. Average Local NTC Tax Rate	123.418				
Avg. Referendum Mkt. Value Tax Rate	0.207				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$231,915	57.7%	\$1,694	\$1,777	\$1,455
Sales/Use Tax (Calendar 2013)	84,497	21.0	617	964	809
Motor Vehicle Sales Tax (Calendar 2013)	15,779	3.9	115	111	115
Motor Vehicle Registration Tax (Calendar 2013)	17,364	4.3	127	117	117
Motor Fuels Tax (Calendar 2013)	19,728	4.9	144	139	160
Corporate Income Tax (Calendar 2013)	15,142	3.8	111	252	195
State General Property Tax (Payable 2013)	17,673	4.4	129	181	155
Total State Taxes	\$402,099	100.0%	\$2,937	\$3,540	\$3,006

	SHERBURNE			CENTRAL MN (7W)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$135,738	69.9%	\$1,505	\$1,335	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	31,909	16.4	354	437	630
Minnesota Family Investment Program	434	0.2	5	9	13
General Assistance	237	0.1	3	4	10
MinnesotaCare	160	0.1	2	3	5
Social Services	13,904	7.2	154	187	261
Miscellaneous	860	0.4	10	19	32
Total	47,504	24.4	527	659	951
Highway Aid (Calendar 2013)					
County Aid	4,660	2.4	52	73	97
Municipal Aid	1,767	0.9	20	23	29
Township Aid	273	0.1	3	4	7
Total	6,700	3.4	74	100	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	415	0.2	5	52	79
Disparity Reduction Aid (Calendar 2013)	14	0.0	0	0	3
County Program Aid (Payable 2013)	2,967	1.5	33	36	31
Community Corrections Funding (2013)	934	0.5	10	14	16
Total Aids	194,273	100.0	2,154	2,196	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	157	95.7	2	5	4
Miscellaneous Credits	7	4.3	0	0	5
Total Property Tax Credits	164	100.0	2	5	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	4,739	65.4	53	45	50
Regular (Renters)	2,495	34.5	28	27	33
Targeting Refund	7	0.1	0	0	0
Total Property Tax Refunds	7,241	100.0	80	72	83
Total Aids/Credits	\$201,678	100.0%	\$2,236	\$2,273	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$41,833	34.0%	\$464	\$441	\$466
City/Town Levy	27,397	22.3	304	320	364
School District Net Tax Capacity Levy	29,047	23.6	322	269	245
School District Referendum Market Value Levy	10,231	8.3	113	105	146
Miscellaneous District Levy	3,834	3.1	43	40	203
State Property Tax Levy	10,677	8.7	118	127	155
Total Levy	\$123,018	100.0%	\$1,364	\$1,303	\$1,579
Less Property Tax Credits	164		2	5	9
Net Property Taxes Payable	122,855		1,362	1,298	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$6,949,997		\$77,048	\$80,133	\$100,745
Referendum Market Valuation	6,409,611		\$71,058	66,582	77,174
Net Tax Capacity (NTC)	77,415		858	845	1,062
C. Average Local NTC Tax Rate	131.086				
Avg. Referendum Mkt. Value Tax Rate	0.169				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$101,890	52.0%	\$1,130	\$1,162	\$1,455
Sales/Use Tax (Calendar 2013)	41,110	21.0	456	637	809
Motor Vehicle Sales Tax (Calendar 2013)	10,716	5.5	119	117	115
Motor Vehicle Registration Tax (Calendar 2013)	10,847	5.5	120	117	117
Motor Fuels Tax (Calendar 2013)	13,529	6.9	150	174	160
Corporate Income Tax (Calendar 2013)	7,047	3.6	78	112	195
State General Property Tax (Payable 2013)	10,677	5.5	118	127	155
Total State Taxes	\$195,816	100.0%	\$2,171	\$2,445	\$3,006

I. Major State Aids/Credits	SIBLEY			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$19,557	50.5%	\$1,297	\$1,132	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	7,479	19.3	496	523	630
Minnesota Family Investment Program	64	0.2	4	8	13
General Assistance	36	0.1	2	5	10
MinnesotaCare	756	2.0	50	6	5
Social Services	4,013	10.4	266	270	261
Miscellaneous	195	0.5	13	20	32
Total	12,544	32.4	832	831	951
Highway Aid (Calendar 2013)					
County Aid	2,998	7.7	199	173	97
Municipal Aid	0	0.0	0	24	29
Township Aid	561	1.4	37	15	7
Total	3,559	9.2	236	211	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,440	6.3	162	170	79
Disparity Reduction Aid (Calendar 2013)	120	0.3	8	4	3
County Program Aid (Payable 2013)	362	0.9	24	32	31
Community Corrections Funding (2013)	144	0.4	10	18	16
Total Aids	38,725	100.0	2,569	2,398	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	291	100.0	19	10	4
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	291	100.0	19	10	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	402	63.4	27	27	50
Regular (Renters)	232	36.6	15	23	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	634	100.0	42	50	83
Total Aids/Credits	\$39,649	100.0%	\$2,630	\$2,458	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$11,078	48.9%	\$735	\$526	\$466
City/Town Levy	6,455	28.5	428	342	364
School District Net Tax Capacity Levy	2,196	9.7	146	189	245
School District Referendum Market Value Levy	1,392	6.1	92	124	146
Miscellaneous District Levy	546	2.4	36	22	203
State Property Tax Levy	986	4.4	65	108	155
Total Levy	\$22,653	100.0%	\$1,503	\$1,310	\$1,579
Less Property Tax Credits	291		19	10	9
Net Property Taxes Payable	22,362		1,483	1,300	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,584,186		\$171,433	\$129,910	\$100,745
Referendum Market Valuation	723,305		\$47,984	58,318	77,174
Net Tax Capacity (NTC)	20,782		1,379	1,169	1,062
C. Average Local NTC Tax Rate	97.560				
Avg. Referendum Mkt. Value Tax Rate	0.192				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$15,092	55.0%	\$1,001	\$1,088	\$1,455
Sales/Use Tax (Calendar 2013)	2,745	10.0	182	607	809
Motor Vehicle Sales Tax (Calendar 2013)	1,829	6.7	121	121	115
Motor Vehicle Registration Tax (Calendar 2013)	1,763	6.4	117	120	117
Motor Fuels Tax (Calendar 2013)	3,020	11.0	200	174	160
Corporate Income Tax (Calendar 2013)	2,007	7.3	133	161	195
State General Property Tax (Payable 2013)	986	3.6	65	108	155
Total State Taxes	\$27,442	100.0%	\$1,820	\$2,378	\$3,006

I. Major State Aids/Credits	STEARNS			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$173,137	52.5%	\$1,139	\$1,335	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	79,051	24.0	520	437	630
Minnesota Family Investment Program	2,082	0.6	14	9	13
General Assistance	970	0.3	6	4	10
MinnesotaCare	418	0.1	3	3	5
Social Services	29,819	9.0	196	187	261
Miscellaneous	4,486	1.4	30	19	32
Total	116,827	35.4	768	659	951
Highway Aid (Calendar 2013)					
County Aid	11,521	3.5	76	73	97
Municipal Aid	3,741	1.1	25	23	29
Township Aid	726	0.2	5	4	7
Total	15,988	4.8	105	100	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	15,646	4.7	103	52	79
Disparity Reduction Aid (Calendar 2013)	110	0.0	1	0	3
County Program Aid (Payable 2013)	5,894	1.8	39	36	31
Community Corrections Funding (2013)	2,399	0.7	16	14	16
Total Aids	330,002	100.0	2,170	2,196	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	936	99.3	6	5	4
Miscellaneous Credits	7	0.7	0	0	5
Total Property Tax Credits	943	100.0	6	5	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	6,066	55.0	40	45	50
Regular (Renters)	4,960	45.0	33	27	33
Targeting Refund	8	0.1	0	0	0
Total Property Tax Refunds	11,034	100.0	73	72	83
Total Aids/Credits	\$341,980	100.0%	\$2,249	\$2,273	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$68,249	35.7%	\$449	\$441	\$466
City/Town Levy	48,560	25.4	319	320	364
School District Net Tax Capacity Levy	29,990	15.7	197	269	245
School District Referendum Market Value Levy	14,684	7.7	97	105	146
Miscellaneous District Levy	7,631	4.0	50	40	203
State Property Tax Levy	21,811	11.4	143	127	155
Total Levy	\$190,925	100.0%	\$1,256	\$1,303	\$1,579
Less Property Tax Credits	943		6	5	9
Net Property Taxes Payable	189,981		1,249	1,298	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$12,191,696		\$80,175	\$80,133	\$100,745
Referendum Market Valuation	9,592,694		\$63,084	66,582	77,174
Net Tax Capacity (NTC)	126,035		829	845	1,062
C. Average Local NTC Tax Rate	120.832				
Avg. Referendum Mkt. Value Tax Rate	0.175				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$178,642	43.5%	\$1,175	\$1,162	\$1,455
Sales/Use Tax (Calendar 2013)	123,262	30.0	811	637	809
Motor Vehicle Sales Tax (Calendar 2013)	17,714	4.3	116	117	115
Motor Vehicle Registration Tax (Calendar 2013)	17,771	4.3	117	117	117
Motor Fuels Tax (Calendar 2013)	28,264	6.9	186	174	160
Corporate Income Tax (Calendar 2013)	23,002	5.6	151	112	195
State General Property Tax (Payable 2013)	21,811	5.3	143	127	155
Total State Taxes	\$410,467	100.0%	\$2,699	\$2,445	\$3,006

I. Major State Aids/Credits	STEELE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$51,771	54.8%	\$1,422	\$1,255	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	19,508	20.6	536	492	630
Minnesota Family Investment Program	447	0.5	12	9	13
General Assistance	232	0.2	6	4	10
MinnesotaCare	139	0.1	4	4	5
Social Services	9,178	9.7	252	265	261
Miscellaneous	920	1.0	25	22	32
Total	30,425	32.1	835	797	951
Highway Aid (Calendar 2013)					
County Aid	4,739	5.0	130	118	97
Municipal Aid	1,128	1.2	31	30	29
Township Aid	339	0.4	9	11	7
Total	6,206	6.6	170	160	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	4,087	4.3	112	113	79
Disparity Reduction Aid (Calendar 2013)	66	0.1	2	4	3
County Program Aid (Payable 2013)	1,385	1.5	38	36	31
Community Corrections Funding (2013)	601	0.6	17	15	16
Total Aids	94,540	100.0	2,596	2,380	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	215	100.0	6	7	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	215	100.0	6	7	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,396	57.0	38	35	50
Regular (Renters)	1,055	43.0	29	25	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	2,451	100.0	67	60	83
Total Aids/Credits	\$97,206	100.0%	\$2,669	\$2,447	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$19,922	42.0%	\$547	\$483	\$466
City/Town Levy	12,603	26.6	346	357	364
School District Net Tax Capacity Levy	6,569	13.9	180	210	245
School District Referendum Market Value Levy	3,685	7.8	101	119	146
Miscellaneous District Levy	611	1.3	17	27	203
State Property Tax Levy	4,036	8.5	111	112	155
Total Levy	\$47,427	100.0%	\$1,302	\$1,309	\$1,579
Less Property Tax Credits	215		6	7	9
Net Property Taxes Payable	47,212		1,296	1,302	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$3,368,589		\$92,500	\$99,550	\$100,745
Referendum Market Valuation	2,212,783		\$60,762	66,657	77,174
Net Tax Capacity (NTC)	31,863		875	959	1,062
C. Average Local NTC Tax Rate	124.613				
Avg. Referendum Mkt. Value Tax Rate	0.167				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$38,327	39.7%	\$1,052	\$1,188	\$1,455
Sales/Use Tax (Calendar 2013)	30,110	31.2	827	616	809
Motor Vehicle Sales Tax (Calendar 2013)	4,349	4.5	119	116	115
Motor Vehicle Registration Tax (Calendar 2013)	4,264	4.4	117	115	117
Motor Fuels Tax (Calendar 2013)	8,096	8.4	222	176	160
Corporate Income Tax (Calendar 2013)	7,267	7.5	200	133	195
State General Property Tax (Payable 2013)	4,036	4.2	111	112	155
Total State Taxes	\$96,449	100.0%	\$2,648	\$2,456	\$3,006

I. Major State Aids/Credits	STEVENS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$11,688	44.2%	\$1,199	\$1,223	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	4,972	18.8	510	668	630
Minnesota Family Investment Program	71	0.3	7	9	13
General Assistance	37	0.1	4	7	10
MinnesotaCare	34	0.1	3	3	5
Social Services	2,759	10.4	283	283	261
Miscellaneous	192	0.7	20	24	32
Total	8,065	30.5	827	994	951
Highway Aid (Calendar 2013)					
County Aid	2,864	10.8	294	183	97
Municipal Aid	251	1.0	26	19	29
Township Aid	265	1.0	27	21	7
Total	3,380	12.8	347	223	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,539	9.6	260	114	79
Disparity Reduction Aid (Calendar 2013)	111	0.4	11	1	3
County Program Aid (Payable 2013)	516	2.0	53	34	31
Community Corrections Funding (2013)	121	0.5	12	18	16
Total Aids	26,420	100.0	2,710	2,607	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	146	99.3	15	11	4
Miscellaneous Credits	0	0.0	0	26	5
Total Property Tax Credits	147	100.0	15	37	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	141	45.3	14	30	50
Regular (Renters)	170	54.7	17	22	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	311	100.0	32	52	83
Total Aids/Credits	\$26,878	100.0%	\$2,757	\$2,696	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$6,303	43.6%	\$647	\$585	\$466
City/Town Levy	2,609	18.0	268	287	364
School District Net Tax Capacity Levy	2,884	19.9	296	224	245
School District Referendum Market Value Levy	1,319	9.1	135	104	146
Miscellaneous District Levy	473	3.3	49	55	203
State Property Tax Levy	881	6.1	90	129	155
Total Levy	\$14,469	100.0%	\$1,484	\$1,385	\$1,579
Less Property Tax Credits	147		15	37	9
Net Property Taxes Payable	14,322		1,469	1,348	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,631,320		\$167,349	\$135,030	\$100,745
Referendum Market Valuation	423,288		\$43,423	65,106	77,174
Net Tax Capacity (NTC)	13,788		1,414	1,264	1,062
C. Average Local NTC Tax Rate	88.617				
Avg. Referendum Mkt. Value Tax Rate	0.324				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$16,127	50.2%	\$1,654	\$1,111	\$1,455
Sales/Use Tax (Calendar 2013)	7,648	23.8	785	665	809
Motor Vehicle Sales Tax (Calendar 2013)	1,265	3.9	130	121	115
Motor Vehicle Registration Tax (Calendar 2013)	1,372	4.3	141	120	117
Motor Fuels Tax (Calendar 2013)	1,572	4.9	161	213	160
Corporate Income Tax (Calendar 2013)	3,285	10.2	337	123	195
State General Property Tax (Payable 2013)	881	2.7	90	129	155
Total State Taxes	\$32,149	100.0%	\$3,298	\$2,482	\$3,006

I. Major State Aids/Credits	SWIFT			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$13,004	42.5%	\$1,362	\$1,400	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	7,669	25.1	803	772	630
Minnesota Family Investment Program	100	0.3	10	8	13
General Assistance	55	0.2	6	4	10
MinnesotaCare	28	0.1	3	3	5
Social Services	3,433	11.2	359	346	261
Miscellaneous	217	0.7	23	21	32
Total	11,503	37.6	1,204	1,155	951
Highway Aid (Calendar 2013)					
County Aid	3,027	9.9	317	341	97
Municipal Aid	0	0.0	0	5	29
Township Aid	663	2.2	69	63	7
Total	3,690	12.1	386	409	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,973	6.5	207	203	79
Disparity Reduction Aid (Calendar 2013)	49	0.2	5	13	3
County Program Aid (Payable 2013)	161	0.5	17	29	31
Community Corrections Funding (2013)	202	0.7	21	17	16
Total Aids	30,582	100.0	3,202	3,227	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	192	100.0	20	21	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	192	100.0	20	21	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	105	38.2	11	15	50
Regular (Renters)	170	61.8	18	16	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	275	100.0	29	31	83
Total Aids/Credits	\$31,048	100.0%	\$3,251	\$3,279	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$8,615	48.5%	\$902	\$783	\$466
City/Town Levy	4,555	25.6	477	403	364
School District Net Tax Capacity Levy	1,659	9.3	174	213	245
School District Referendum Market Value Levy	993	5.6	104	116	146
Miscellaneous District Levy	238	1.3	25	43	203
State Property Tax Levy	1,710	9.6	179	99	155
Total Levy	\$17,769	100.0%	\$1,860	\$1,658	\$1,579
Less Property Tax Credits	192		20	21	9
Net Property Taxes Payable	17,578		1,840	1,638	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,124,274		\$222,414	\$218,283	\$100,745
Referendum Market Valuation	491,026		\$51,411	43,764	77,174
Net Tax Capacity (NTC)	18,626		1,950	1,809	1,062
C. Average Local NTC Tax Rate	80.506				
Avg. Referendum Mkt. Value Tax Rate	0.217				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$11,973	45.4%	\$1,254	\$1,245	\$1,455
Sales/Use Tax (Calendar 2013)	4,989	18.9	522	470	809
Motor Vehicle Sales Tax (Calendar 2013)	1,403	5.3	147	144	115
Motor Vehicle Registration Tax (Calendar 2013)	1,412	5.4	148	147	117
Motor Fuels Tax (Calendar 2013)	2,040	7.7	214	210	160
Corporate Income Tax (Calendar 2013)	2,838	10.8	297	181	195
State General Property Tax (Payable 2013)	1,710	6.5	179	99	155
Total State Taxes	\$26,365	100.0%	\$2,760	\$2,496	\$3,006

I. Major State Aids/Credits	TODD			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$30,397	46.3%	\$1,247	\$1,311	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	18,513	28.2	760	749	630
Minnesota Family Investment Program	135	0.2	6	11	13
General Assistance	110	0.2	5	5	10
MinnesotaCare	171	0.3	7	6	5
Social Services	7,225	11.0	296	264	261
Miscellaneous	615	0.9	25	27	32
Total	26,770	40.8	1,098	1,062	951
Highway Aid (Calendar 2013)					
County Aid	3,623	5.5	149	145	97
Municipal Aid	0	0.0	0	10	29
Township Aid	561	0.9	23	15	7
Total	4,184	6.4	172	170	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,499	3.8	103	80	79
Disparity Reduction Aid (Calendar 2013)	157	0.2	6	2	3
County Program Aid (Payable 2013)	1,064	1.6	44	32	31
Community Corrections Funding (2013)	580	0.9	24	17	16
Total Aids	65,649	100.0	2,693	2,674	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	653	100.0	27	12	4
Miscellaneous Credits	0	0.0	0	7	5
Total Property Tax Credits	653	100.0	27	20	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	627	69.9	26	34	50
Regular (Renters)	268	29.9	11	22	33
Targeting Refund	2	0.2	0	0	0
Total Property Tax Refunds	897	100.0	37	57	83
Total Aids/Credits	\$67,199	100.0%	\$2,757	\$2,751	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$11,999	47.7%	\$492	\$557	\$466
City/Town Levy	5,606	22.3	230	332	364
School District Net Tax Capacity Levy	4,132	16.4	170	230	245
School District Referendum Market Value Levy	1,718	6.8	70	74	146
Miscellaneous District Levy	169	0.7	7	28	203
State Property Tax Levy	1,554	6.2	64	187	155
Total Levy	\$25,177	100.0%	\$1,033	\$1,408	\$1,579
Less Property Tax Credits	653		27	20	9
Net Property Taxes Payable	24,524		1,006	1,389	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,233,758		\$91,645	\$138,120	\$100,745
Referendum Market Valuation	1,086,769		\$44,587	70,682	77,174
Net Tax Capacity (NTC)	18,547		761	1,361	1,062
C. Average Local NTC Tax Rate	118.107				
Avg. Referendum Mkt. Value Tax Rate	0.158				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$15,387	45.5%	\$631	\$792	\$1,455
Sales/Use Tax (Calendar 2013)	4,781	14.1	196	643	809
Motor Vehicle Sales Tax (Calendar 2013)	2,721	8.0	112	121	115
Motor Vehicle Registration Tax (Calendar 2013)	2,394	7.1	98	113	117
Motor Fuels Tax (Calendar 2013)	4,711	13.9	193	205	160
Corporate Income Tax (Calendar 2013)	2,288	6.8	94	85	195
State General Property Tax (Payable 2013)	1,554	4.6	64	187	155
Total State Taxes	\$33,835	100.0%	\$1,388	\$2,147	\$3,006

	TRAVERSE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$5,746	40.1%	\$1,661	\$1,223	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	3,019	21.1	873	668	630
Minnesota Family Investment Program	40	0.3	12	9	13
General Assistance	28	0.2	8	7	10
MinnesotaCare	41	0.3	12	3	5
Social Services	877	6.1	253	283	261
Miscellaneous	42	0.3	12	24	32
Total	4,046	28.3	1,169	994	951
Highway Aid (Calendar 2013)					
County Aid	3,025	21.1	874	183	97
Municipal Aid	0	0.0	0	19	29
Township Aid	304	2.1	88	21	7
Total	3,329	23.2	962	223	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	952	6.6	275	114	79
Disparity Reduction Aid (Calendar 2013)	38	0.3	11	1	3
County Program Aid (Payable 2013)	111	0.8	32	34	31
Community Corrections Funding (2013)	118	0.8	34	18	16
Total Aids	14,341	100.0	4,145	2,607	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	93	97.9	27	11	4
Miscellaneous Credits	2	2.1	1	26	5
Total Property Tax Credits	95	100.0	27	37	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	47	54.0	14	30	50
Regular (Renters)	38	43.7	11	22	33
Targeting Refund	1	1.1	0	0	0
Total Property Tax Refunds	87	100.0	25	52	83
Total Aids/Credits	\$14,522	100.0%	\$4,197	\$2,696	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$4,706	55.7%	\$1,360	\$585	\$466
City/Town Levy	1,518	18.0	439	287	364
School District Net Tax Capacity Levy	513	6.1	148	224	245
School District Referendum Market Value Levy	605	7.2	175	104	146
Miscellaneous District Levy	718	8.5	208	55	203
State Property Tax Levy	390	4.6	113	129	155
Total Levy	\$8,450	100.0%	\$2,442	\$1,385	\$1,579
Less Property Tax Credits	95		27	37	9
Net Property Taxes Payable	8,355		2,415	1,348	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,411,744		\$408,018	\$135,030	\$100,745
Referendum Market Valuation	133,879		\$38,693	65,106	77,174
Net Tax Capacity (NTC)	12,203		3,527	1,264	1,062
C. Average Local NTC Tax Rate	61.091				
Avg. Referendum Mkt. Value Tax Rate	0.452				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$5,287	57.2%	\$1,528	\$1,111	\$1,455
Sales/Use Tax (Calendar 2013)	1,381	14.9	399	665	809
Motor Vehicle Sales Tax (Calendar 2013)	517	5.6	149	121	115
Motor Vehicle Registration Tax (Calendar 2013)	557	6.0	161	120	117
Motor Fuels Tax (Calendar 2013)	717	7.8	207	213	160
Corporate Income Tax (Calendar 2013)	391	4.2	113	123	195
State General Property Tax (Payable 2013)	390	4.2	113	129	155
Total State Taxes	\$9,239	100.0%	\$2,670	\$2,482	\$3,006

I. Major State Aids/Credits	WABASHA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$23,554	49.5%	\$1,098	\$1,255	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	9,857	20.7	460	492	630
Minnesota Family Investment Program	90	0.2	4	9	13
General Assistance	68	0.1	3	4	10
MinnesotaCare	64	0.1	3	4	5
Social Services	4,927	10.4	230	265	261
Miscellaneous	356	0.7	17	22	32
Total	15,362	32.3	716	797	951
Highway Aid (Calendar 2013)					
County Aid	4,751	10.0	222	118	97
Municipal Aid	211	0.4	10	30	29
Township Aid	182	0.4	8	11	7
Total	5,143	10.8	240	160	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,366	5.0	110	113	79
Disparity Reduction Aid (Calendar 2013)	33	0.1	2	4	3
County Program Aid (Payable 2013)	717	1.5	33	36	31
Community Corrections Funding (2013)	369	0.8	17	15	16
Total Aids	47,544	100.0	2,217	2,380	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	257	100.0	12	7	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	257	100.0	12	7	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,084	72.7	51	35	50
Regular (Renters)	406	27.2	19	25	33
Targeting Refund	1	0.1	0	0	0
Total Property Tax Refunds	1,492	100.0	70	60	83
Total Aids/Credits	\$49,293	100.0%	\$2,299	\$2,447	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$11,303	40.2%	\$527	\$483	\$466
City/Town Levy	8,052	28.7	376	357	364
School District Net Tax Capacity Levy	3,700	13.2	173	210	245
School District Referendum Market Value Levy	2,448	8.7	114	119	146
Miscellaneous District Levy	997	3.5	46	27	203
State Property Tax Levy	1,603	5.7	75	112	155
Total Levy	\$28,103	100.0%	\$1,311	\$1,309	\$1,579
Less Property Tax Credits	257		12	7	9
Net Property Taxes Payable	27,846		1,299	1,302	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,705,945		\$126,198	\$99,550	\$100,745
Referendum Market Valuation	1,523,263		\$71,041	66,657	77,174
Net Tax Capacity (NTC)	23,331		1,088	959	1,062
C. Average Local NTC Tax Rate	102.841				
Avg. Referendum Mkt. Value Tax Rate	0.165				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$23,672	53.6%	\$1,104	\$1,188	\$1,455
Sales/Use Tax (Calendar 2013)	7,632	17.3	356	616	809
Motor Vehicle Sales Tax (Calendar 2013)	3,022	6.8	141	116	115
Motor Vehicle Registration Tax (Calendar 2013)	2,956	6.7	138	115	117
Motor Fuels Tax (Calendar 2013)	3,257	7.4	152	176	160
Corporate Income Tax (Calendar 2013)	2,044	4.6	95	133	195
State General Property Tax (Payable 2013)	1,603	3.6	75	112	155
Total State Taxes	\$44,185	100.0%	\$2,061	\$2,456	\$3,006

I. Major State Aids/Credits	WADENA			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$20,300	44.5%	\$1,469	\$1,311	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	13,885	30.4	1,005	749	630
Minnesota Family Investment Program	215	0.5	16	11	13
General Assistance	101	0.2	7	5	10
MinnesotaCare	72	0.2	5	6	5
Social Services	4,484	9.8	324	264	261
Miscellaneous	461	1.0	33	27	32
Total	19,219	42.1	1,391	1,062	951
Highway Aid (Calendar 2013)					
County Aid	3,025	6.6	219	145	97
Municipal Aid	0	0.0	0	10	29
Township Aid	266	0.6	19	15	7
Total	3,291	7.2	238	170	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,782	3.9	129	80	79
Disparity Reduction Aid (Calendar 2013)	94	0.2	7	2	3
County Program Aid (Payable 2013)	693	1.5	50	32	31
Community Corrections Funding (2013)	242	0.5	18	17	16
Total Aids	45,621	100.0	3,301	2,674	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	236	100.0	17	12	4
Miscellaneous Credits	0	0.0	0	7	5
Total Property Tax Credits	236	100.0	17	20	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	482	54.0	35	34	50
Regular (Renters)	406	45.5	29	22	33
Targeting Refund	5	0.6	0	0	0
Total Property Tax Refunds	893	100.0	65	57	83
Total Aids/Credits	\$46,750	100.0%	\$3,383	\$2,751	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$7,850	55.9%	\$568	\$557	\$466
City/Town Levy	2,591	18.4	187	332	364
School District Net Tax Capacity Levy	1,566	11.1	113	230	245
School District Referendum Market Value Levy	810	5.8	59	74	146
Miscellaneous District Levy	147	1.0	11	28	203
State Property Tax Levy	1,083	7.7	78	187	155
Total Levy	\$14,047	100.0%	\$1,016	\$1,408	\$1,579
Less Property Tax Credits	236		17	20	9
Net Property Taxes Payable	13,811		999	1,389	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$939,065		\$67,945	\$138,120	\$100,745
Referendum Market Valuation	542,755		\$39,270	70,682	77,174
Net Tax Capacity (NTC)	8,291		600	1,361	1,062
C. Average Local NTC Tax Rate	146.593				
Avg. Referendum Mkt. Value Tax Rate	0.149				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$8,760	34.7%	\$634	\$792	\$1,455
Sales/Use Tax (Calendar 2013)	8,742	34.6	633	643	809
Motor Vehicle Sales Tax (Calendar 2013)	1,747	6.9	126	121	115
Motor Vehicle Registration Tax (Calendar 2013)	1,558	6.2	113	113	117
Motor Fuels Tax (Calendar 2013)	2,330	9.2	169	205	160
Corporate Income Tax (Calendar 2013)	1,031	4.1	75	85	195
State General Property Tax (Payable 2013)	1,083	4.3	78	187	155
Total State Taxes	\$25,252	100.0%	\$1,827	\$2,147	\$3,006

I. Major State Aids/Credits	WASECA			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$25,042	50.9%	\$1,313	\$1,132	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	10,512	21.4	551	523	630
Minnesota Family Investment Program	163	0.3	9	8	13
General Assistance	105	0.2	6	5	10
MinnesotaCare	89	0.2	5	6	5
Social Services	4,247	8.6	223	270	261
Miscellaneous	392	0.8	21	20	32
Total	15,509	31.6	813	831	951
Highway Aid (Calendar 2013)					
County Aid	3,693	7.5	194	173	97
Municipal Aid	342	0.7	18	24	29
Township Aid	205	0.4	11	15	7
Total	4,240	8.6	222	211	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	3,366	6.8	176	170	79
Disparity Reduction Aid (Calendar 2013)	27	0.1	1	4	3
County Program Aid (Payable 2013)	672	1.4	35	32	31
Community Corrections Funding (2013)	301	0.6	16	18	16
Total Aids	49,158	100.0	2,577	2,398	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	203	62.3	11	10	4
Miscellaneous Credits	123	37.7	6	1	5
Total Property Tax Credits	326	100.0	17	10	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	648	59.0	34	27	50
Regular (Renters)	447	40.7	23	23	33
Targeting Refund	4	0.4	0	0	0
Total Property Tax Refunds	1,099	100.0	58	50	83
Total Aids/Credits	\$50,583	100.0%	\$2,652	\$2,458	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$11,402	45.4%	\$598	\$526	\$466
City/Town Levy	5,865	23.4	307	342	364
School District Net Tax Capacity Levy	3,296	13.1	173	189	245
School District Referendum Market Value Levy	2,368	9.4	124	124	146
Miscellaneous District Levy	459	1.8	24	22	203
State Property Tax Levy	1,726	6.9	90	108	155
Total Levy	\$25,116	100.0%	\$1,317	\$1,310	\$1,579
Less Property Tax Credits	326		17	10	9
Net Property Taxes Payable	24,790		1,300	1,300	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,377,357		\$124,632	\$129,910	\$100,745
Referendum Market Valuation	1,077,184		\$56,471	58,318	77,174
Net Tax Capacity (NTC)	20,652		1,083	1,169	1,062
C. Average Local NTC Tax Rate	101.007				
Avg. Referendum Mkt. Value Tax Rate	0.235				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$17,577	50.5%	\$921	\$1,088	\$1,455
Sales/Use Tax (Calendar 2013)	5,508	15.8	289	607	809
Motor Vehicle Sales Tax (Calendar 2013)	2,278	6.5	119	121	115
Motor Vehicle Registration Tax (Calendar 2013)	2,215	6.4	116	120	117
Motor Fuels Tax (Calendar 2013)	3,162	9.1	166	174	160
Corporate Income Tax (Calendar 2013)	2,334	6.7	122	161	195
State General Property Tax (Payable 2013)	1,726	5.0	90	108	155
Total State Taxes	\$34,801	100.0%	\$1,824	\$2,378	\$3,006

	WASHINGTON			METRO (11)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$343,550	69.4%	\$1,385	\$1,358	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	73,433	14.8	296	651	630
Minnesota Family Investment Program	1,213	0.2	5	16	13
General Assistance	542	0.1	2	13	10
MinnesotaCare	884	0.2	4	6	5
Social Services	41,636	8.4	168	258	261
Miscellaneous	2,347	0.5	9	38	32
Total	120,056	24.2	484	982	951
Highway Aid (Calendar 2013)					
County Aid	12,623	2.6	51	44	97
Municipal Aid	7,710	1.6	31	36	29
Township Aid	87	0.0	0	0	7
Total	20,419	4.1	82	80	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,457	0.3	6	45	79
Disparity Reduction Aid (Calendar 2013)	1	0.0	0	0	3
County Program Aid (Payable 2013)	6,985	1.4	28	26	31
Community Corrections Funding (2013)	2,267	0.5	9	14	16
Total Aids	494,736	100.0	1,994	2,505	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	189	87.1	1	0	4
Miscellaneous Credits	28	12.9	0	0	5
Total Property Tax Credits	217	100.0	1	1	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	13,021	66.9	52	63	50
Regular (Renters)	6,395	32.9	26	41	33
Targeting Refund	37	0.2	0	0	0
Total Property Tax Refunds	19,452	100.0	78	105	83
Total Aids/Credits	\$514,405	100.0%	\$2,073	\$2,611	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$77,796	20.7%	\$314	\$414	\$466
City/Town Levy	89,912	24.0	362	404	364
School District Net Tax Capacity Levy	71,135	19.0	287	267	245
School District Referendum Market Value Levy	43,870	11.7	177	187	146
Miscellaneous District Levy	59,592	15.9	240	338	203
State Property Tax Levy	32,633	8.7	132	181	155
Total Levy	\$374,938	100.0%	\$1,511	\$1,790	\$1,579
Less Property Tax Credits	217		1	1	9
Net Property Taxes Payable	374,721		1,510	1,789	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$23,639,719		\$95,285	\$90,977	\$100,745
Referendum Market Valuation	22,901,675		\$92,310	89,318	77,174
Net Tax Capacity (NTC)	258,454		1,042	1,052	1,062
C. Average Local NTC Tax Rate	114.652				
Avg. Referendum Mkt. Value Tax Rate	0.201				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$464,519	60.1%	\$1,872	\$1,777	\$1,455
Sales/Use Tax (Calendar 2013)	146,678	19.0	591	964	809
Motor Vehicle Sales Tax (Calendar 2013)	30,272	3.9	122	111	115
Motor Vehicle Registration Tax (Calendar 2013)	32,889	4.3	133	117	117
Motor Fuels Tax (Calendar 2013)	34,372	4.4	139	139	160
Corporate Income Tax (Calendar 2013)	31,747	4.1	128	252	195
State General Property Tax (Payable 2013)	32,633	4.2	132	181	155
Total State Taxes	\$773,110	100.0%	\$3,116	\$3,540	\$3,006

	WATONWAN			NINE (9)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$15,494	46.5%	\$1,391	\$1,132	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	7,191	21.6	646	523	630
Minnesota Family Investment Program	66	0.2	6	8	13
General Assistance	34	0.1	3	5	10
MinnesotaCare	23	0.1	2	6	5
Social Services	3,541	10.6	318	270	261
Miscellaneous	152	0.5	14	20	32
Total	11,007	33.1	988	831	951
Highway Aid (Calendar 2013)					
County Aid	3,244	9.7	291	173	97
Municipal Aid	0	0.0	0	24	29
Township Aid	284	0.9	26	15	7
Total	3,528	10.6	317	211	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,528	7.6	227	170	79
Disparity Reduction Aid (Calendar 2013)	11	0.0	1	4	3
County Program Aid (Payable 2013)	499	1.5	45	32	31
Community Corrections Funding (2013)	219	0.7	20	18	16
Total Aids	33,285	100.0	2,989	2,398	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	156	100.0	14	10	4
Miscellaneous Credits	0	0.0	0	1	5
Total Property Tax Credits	156	100.0	14	10	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	168	48.1	15	27	50
Regular (Renters)	181	51.9	16	23	33
Targeting Refund	1	0.3	0	0	0
Total Property Tax Refunds	349	100.0	31	50	83
Total Aids/Credits	\$33,791	100.0%	\$3,034	\$2,458	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$7,489	51.3%	\$673	\$526	\$466
City/Town Levy	2,839	19.4	255	342	364
School District Net Tax Capacity Levy	2,035	13.9	183	189	245
School District Referendum Market Value Levy	1,264	8.7	114	124	146
Miscellaneous District Levy	205	1.4	18	22	203
State Property Tax Levy	778	5.3	70	108	155
Total Levy	\$14,610	100.0%	\$1,312	\$1,310	\$1,579
Less Property Tax Credits	156		14	10	9
Net Property Taxes Payable	14,454		1,298	1,300	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,812,728		\$162,781	\$129,910	\$100,745
Referendum Market Valuation	427,475		\$38,387	58,318	77,174
Net Tax Capacity (NTC)	15,123		1,358	1,169	1,062
C. Average Local NTC Tax Rate	83.106				
Avg. Referendum Mkt. Value Tax Rate	0.296				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$10,357	48.7%	\$930	\$1,088	\$1,455
Sales/Use Tax (Calendar 2013)	3,605	16.9	324	607	809
Motor Vehicle Sales Tax (Calendar 2013)	1,408	6.6	126	121	115
Motor Vehicle Registration Tax (Calendar 2013)	1,334	6.3	120	120	117
Motor Fuels Tax (Calendar 2013)	2,545	12.0	229	174	160
Corporate Income Tax (Calendar 2013)	1,245	5.9	112	161	195
State General Property Tax (Payable 2013)	778	3.7	70	108	155
Total State Taxes	\$21,273	100.0%	\$1,910	\$2,378	\$3,006

I. Major State Aids/Credits	WILKIN			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$8,859	39.1%	\$1,351	\$1,223	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	5,291	23.3	807	668	630
Minnesota Family Investment Program	45	0.2	7	9	13
General Assistance	84	0.4	13	7	10
MinnesotaCare	25	0.1	4	3	5
Social Services	2,648	11.7	404	283	261
Miscellaneous	169	0.7	26	24	32
Total	8,261	36.4	1,260	994	951
Highway Aid (Calendar 2013)					
County Aid	3,248	14.3	495	183	97
Municipal Aid	0	0.0	0	19	29
Township Aid	529	2.3	81	21	7
Total	3,777	16.7	576	223	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	1,424	6.3	217	114	79
Disparity Reduction Aid (Calendar 2013)	24	0.1	4	1	3
County Program Aid (Payable 2013)	126	0.6	19	34	31
Community Corrections Funding (2013)	210	0.9	32	18	16
Total Aids	22,682	100.0	3,459	2,607	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	106	27.9	16	11	4
Miscellaneous Credits	273	71.8	42	26	5
Total Property Tax Credits	380	100.0	58	37	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	86	51.5	13	30	50
Regular (Renters)	81	48.5	12	22	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	167	100.0	25	52	83
Total Aids/Credits	\$23,228	100.0%	\$3,542	\$2,696	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$6,879	58.6%	\$1,049	\$585	\$466
City/Town Levy	1,954	16.6	298	287	364
School District Net Tax Capacity Levy	1,208	10.3	184	224	245
School District Referendum Market Value Levy	791	6.7	121	104	146
Miscellaneous District Levy	441	3.8	67	55	203
State Property Tax Levy	471	4.0	72	129	155
Total Levy	\$11,744	100.0%	\$1,791	\$1,385	\$1,579
Less Property Tax Credits	380		58	37	9
Net Property Taxes Payable	11,364		1,733	1,348	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$1,579,701		\$240,882	\$135,030	\$100,745
Referendum Market Valuation	281,419		\$42,912	65,106	77,174
Net Tax Capacity (NTC)	13,609		2,075	1,264	1,062
C. Average Local NTC Tax Rate	77.027				
Avg. Referendum Mkt. Value Tax Rate	0.281				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$10,027	56.0%	\$1,529	\$1,111	\$1,455
Sales/Use Tax (Calendar 2013)	1,813	10.1	276	665	809
Motor Vehicle Sales Tax (Calendar 2013)	953	5.3	145	121	115
Motor Vehicle Registration Tax (Calendar 2013)	967	5.4	147	120	117
Motor Fuels Tax (Calendar 2013)	2,554	14.3	389	213	160
Corporate Income Tax (Calendar 2013)	1,121	6.3	171	123	195
State General Property Tax (Payable 2013)	471	2.6	72	129	155
Total State Taxes	\$17,904	100.0%	\$2,730	\$2,482	\$3,006

I. Major State Aids/Credits	WINONA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$48,341	44.2%	\$941	\$1,255	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	23,706	21.7	462	492	630
Minnesota Family Investment Program	358	0.3	7	9	13
General Assistance	227	0.2	4	4	10
MinnesotaCare	206	0.2	4	4	5
Social Services	14,953	13.7	291	265	261
Miscellaneous	1,260	1.2	25	22	32
Total	40,712	37.2	793	797	951
Highway Aid (Calendar 2013)					
County Aid	5,166	4.7	101	118	97
Municipal Aid	951	0.9	19	30	29
Township Aid	375	0.3	7	11	7
Total	6,493	5.9	126	160	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	10,910	10.0	212	113	79
Disparity Reduction Aid (Calendar 2013)	94	0.1	2	4	3
County Program Aid (Payable 2013)	2,026	1.9	39	36	31
Community Corrections Funding (2013)	819	0.7	16	15	16
Total Aids	109,396	100.0	2,130	2,380	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	307	83.4	6	7	4
Miscellaneous Credits	61	16.6	1	0	5
Total Property Tax Credits	368	100.0	7	7	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	1,430	58.5	28	35	50
Regular (Renters)	1,014	41.5	20	25	33
Targeting Refund	1	0.0	0	0	0
Total Property Tax Refunds	2,445	100.0	48	60	83
Total Aids/Credits	\$112,208	100.0%	\$2,185	\$2,447	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$15,914	33.4%	\$310	\$483	\$466
City/Town Levy	12,233	25.7	238	357	364
School District Net Tax Capacity Levy	6,507	13.6	127	210	245
School District Referendum Market Value Levy	7,445	15.6	145	119	146
Miscellaneous District Levy	772	1.6	15	27	203
State Property Tax Levy	4,819	10.1	94	112	155
Total Levy	\$47,690	100.0%	\$929	\$1,309	\$1,579
Less Property Tax Credits	368		7	7	9
Net Property Taxes Payable	47,322		921	1,302	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$4,022,397		\$78,315	\$99,550	\$100,745
Referendum Market Valuation	2,972,400		\$57,872	66,657	77,174
Net Tax Capacity (NTC)	38,333		746	959	1,062
C. Average Local NTC Tax Rate	92.417				
Avg. Referendum Mkt. Value Tax Rate	0.250				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$53,636	48.2%	\$1,044	\$1,188	\$1,455
Sales/Use Tax (Calendar 2013)	27,839	25.0	542	616	809
Motor Vehicle Sales Tax (Calendar 2013)	5,141	4.6	100	116	115
Motor Vehicle Registration Tax (Calendar 2013)	5,075	4.6	99	115	117
Motor Fuels Tax (Calendar 2013)	9,220	8.3	180	176	160
Corporate Income Tax (Calendar 2013)	5,602	5.0	109	133	195
State General Property Tax (Payable 2013)	4,819	4.3	94	112	155
Total State Taxes	\$111,332	100.0%	\$2,168	\$2,456	\$3,006

	WRIGHT			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2012-2013)	\$188,616	67.4%	\$1,468	\$1,335	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	44,919	16.0	350	437	630
Minnesota Family Investment Program	522	0.2	4	9	13
General Assistance	265	0.1	2	4	10
MinnesotaCare	342	0.1	3	3	5
Social Services	21,305	7.6	166	187	261
Miscellaneous	1,312	0.5	10	19	32
Total	68,664	24.5	535	659	951
Highway Aid (Calendar 2013)					
County Aid	10,177	3.6	79	73	97
Municipal Aid	3,248	1.2	25	23	29
Township Aid	433	0.2	3	4	7
Total	13,858	5.0	108	100	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,937	1.0	23	52	79
Disparity Reduction Aid (Calendar 2013)	17	0.0	0	0	3
County Program Aid (Payable 2013)	4,214	1.5	33	36	31
Community Corrections Funding (2013)	1,604	0.6	12	14	16
Total Aids	279,911	100.0	2,179	2,196	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	601	96.3	5	5	4
Miscellaneous Credits	23	3.7	0	0	5
Total Property Tax Credits	624	100.0	5	5	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	6,132	70.3	48	45	50
Regular (Renters)	2,586	29.6	20	27	33
Targeting Refund	10	0.1	0	0	0
Total Property Tax Refunds	8,728	100.0	68	72	83
Total Aids/Credits	\$289,262	100.0%	\$2,252	\$2,273	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$50,547	29.4%	\$393	\$441	\$466
City/Town Levy	46,014	26.8	358	320	364
School District Net Tax Capacity Levy	40,696	23.7	317	269	245
School District Referendum Market Value Levy	15,653	9.1	122	105	146
Miscellaneous District Levy	3,182	1.9	25	40	203
State Property Tax Levy	15,676	9.1	122	127	155
Total Levy	\$171,769	100.0%	\$1,337	\$1,303	\$1,579
Less Property Tax Credits	624		5	5	9
Net Property Taxes Payable	171,145		1,332	1,298	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$10,992,944		\$85,576	\$80,133	\$100,745
Referendum Market Valuation	9,145,160		\$71,191	66,582	77,174
Net Tax Capacity (NTC)	115,920		902	845	1,062
C. Average Local NTC Tax Rate	120.871				
Avg. Referendum Mkt. Value Tax Rate	0.175				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$156,920	50.6%	\$1,222	\$1,162	\$1,455
Sales/Use Tax (Calendar 2013)	73,342	23.6	571	637	809
Motor Vehicle Sales Tax (Calendar 2013)	15,292	4.9	119	117	115
Motor Vehicle Registration Tax (Calendar 2013)	15,561	5.0	121	117	117
Motor Fuels Tax (Calendar 2013)	22,271	7.2	173	174	160
Corporate Income Tax (Calendar 2013)	11,234	3.6	87	112	195
State General Property Tax (Payable 2013)	15,676	5.1	122	127	155
Total State Taxes	\$310,295	100.0%	\$2,416	\$2,445	\$3,006

	YELLOW MEDICINE			MN VALLEY (6W)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2012-2013)	\$14,319	44.7%	\$1,411	\$1,400	\$1,318
Human Services Aid (Calendar 2013)					
Medical Assistance	6,970	21.7	687	772	630
Minnesota Family Investment Program	59	0.2	6	8	13
General Assistance	37	0.1	4	4	10
MinnesotaCare	31	0.1	3	3	5
Social Services	3,723	11.6	367	346	261
Miscellaneous	225	0.7	22	21	32
Total	11,045	34.4	1,088	1,155	951
Highway Aid (Calendar 2013)					
County Aid	3,536	11.0	348	341	97
Municipal Aid	0	0.0	0	5	29
Township Aid	690	2.2	68	63	7
Total	4,226	13.2	416	409	133
Other Aids (2013)					
Local Government Aid (Calendar 2013)	2,045	6.4	201	203	79
Disparity Reduction Aid (Calendar 2013)	91	0.3	9	13	3
County Program Aid (Payable 2013)	175	0.5	17	29	31
Community Corrections Funding (2013)	149	0.5	15	17	16
Total Aids	32,050	100.0	3,158	3,227	2,531
B. Property Tax Credits (Payable 2013)					
Agricultural Market Value Credit	223	100.0	22	21	4
Miscellaneous Credits	0	0.0	0	0	5
Total Property Tax Credits	223	100.0	22	21	9
C. Property Tax Refunds (12 filed 13)					
Regular (Homeowners)	185	53.2	18	15	50
Regular (Renters)	163	46.8	16	16	33
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	348	100.0	34	31	83
Total Aids/Credits	\$32,621	100.0%	\$3,214	\$3,279	\$2,623
II. Property Tax Data					
A. Property Tax Levy (Payable 2013)					
County Levy	\$8,632	51.0%	\$850	\$783	\$466
City/Town Levy	3,746	22.1	369	403	364
School District Net Tax Capacity Levy	2,359	13.9	232	213	245
School District Referendum Market Value Levy	992	5.9	98	116	146
Miscellaneous District Levy	500	3.0	49	43	203
State Property Tax Levy	695	4.1	68	99	155
Total Levy	\$16,924	100.0%	\$1,667	\$1,658	\$1,579
Less Property Tax Credits	223		22	21	9
Net Property Taxes Payable	16,701		1,645	1,638	1,570
B. Property Valuation (2012 Assessment)					
Market Valuation	\$2,469,378		\$243,288	\$218,283	\$100,745
Referendum Market Valuation	419,668		\$41,347	43,764	77,174
Net Tax Capacity (NTC)	20,105		1,981	1,809	1,062
C. Average Local NTC Tax Rate	75.425				
Avg. Referendum Mkt. Value Tax Rate	0.254				
III. Major State Taxes					
Individual Income Tax (2012 filed 2013)	\$11,793	50.4%	\$1,162	\$1,245	\$1,455
Sales/Use Tax (Calendar 2013)	3,658	15.6	360	470	809
Motor Vehicle Sales Tax (Calendar 2013)	1,458	6.2	144	144	115
Motor Vehicle Registration Tax (Calendar 2013)	1,473	6.3	145	147	117
Motor Fuels Tax (Calendar 2013)	2,117	9.1	209	210	160
Corporate Income Tax (Calendar 2013)	2,194	9.4	216	181	195
State General Property Tax (Payable 2013)	695	3.0	68	99	155
Total State Taxes	\$23,388	100.0%	\$2,304	\$2,496	\$3,006

Appendix A

Education aids include state aid for general education, special education, transportation, community education, capital expenditure, secondary vocational, and other miscellaneous programs, as well as charter school aid. Education aid paid to school districts that operate in more than one county is apportioned to the various counties based on each county's share of total residential market value in the school district.

Education Aids by County and by School District 2012/2013 School Year

County	School District No.	School District Name	Education Aid
Aitkin	1	Aitkin	\$9,631,694
	95	Cromwell-Wright	2,264
	182	Crosby-Ironton	756
	2580	East Central	83,379
	698	Floodwood	13,049
	2	Hill City	2,963,581
	2165	Hinckley-Finlayson	672,565
	473	Isle	964,834
	4	McGregor	4,041,174
	577	Willow River	60,806
	charter	Minisinaakwaang Leadership	458,803
Total			18,892,906
Anoka	11	Anoka-Hennepin	247,502,326
	12	Centennial	52,839,564
	13	Columbia Heights	29,212,534
	728	Elk River	7,296,165
	831	Forest Lake	16,678,876
	14	Fridley	28,514,796
	16	Spring Lake Park	40,909,312
	15	St. Francis	38,814,781
	624	White Bear Lake	2,030,267
	charter	Davinci Academy	3,782,779
	charter	Global Academy	4,978,698
	charter	Liberty High School	2,954,456
	charter	Northwest Passage High School	1,660,459
	charter	Pact Charter School	5,790,406
	charter	Sobriety High School	649,404
Total			483,614,821
Becker	22	Detroit Lakes	\$24,038,036
	23	Frazee-Vergas	5,945,465
	2889	Lake Park Audubon	4,743,987
	821	Menahga	1,814,951
	553	New York Mills	53,552
	309	Park Rapids	1,775,961
	548	Pelican Rapids	427,438
	549	Perham	853
	820	Sebeka	0
	914	Ulen-Hitterdal	286,386
	435	Waubun	3,902,786

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Becker cont.)		Total	42,989,416
Beltrami	31	Bemidji	40,438,949
	32	Blackduck	5,969,795
	115	Cass Lake-Bena	224,427
	447	Grygla	618,892
	36	Kelliher	3,220,822
	38	Red Lake	16,966,776
	charter	Schoolcraft Learning Community Chtr	1,988,364
	charter	Treknorth High School	2,025,644
	charter	Voyageurs Expeditionary	968,892
		Total	72,422,561
Benton	51	Foley	12,782,561
	912	Milaca	587,748
	484	Pierz	13,157
	477	Princeton	117,844
	485	Royalton	1,009,774
	748	Sartell-St. Stephen	228,078
	47	Sauk Rapids	31,243,915
	742	St. Cloud	3,847,291
		Total	49,830,368
Big Stone	771	Chokio-Alberta	31,987
	2888	Clinton-Graceville-Beardsley	3,037,771
	2853	Lac Qui Parle Valley	248,025
	2903	Ortonville Area	3,773,875
		Total	7,091,659
Blue Earth	2860	Blue Earth Area	0
	391	Cleveland	79,190
	2835	Janesville-Waldorf-Pemberton	1,040,583
	2071	Lake Crystal-Wellcome Memorial	6,455,359
	837	Madelia	552,300
	77	Mankato	44,604,820
	2135	Maple River	7,719,128
	88	New Ulm	239,030
	75	St. Clair	4,762,457
	458	Truman	153,264
	2143	Waterville-Elysian-Morristown	11,402
	charter	Riverbend Academy	800,342
		Total	66,417,876
Brown	2754	Cedar Mountain	344,759
	81	Comfrey	942,062
	837	Madelia	455,197
	88	New Ulm	12,889,932

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Brown cont.)	2884	Red Rock Central	90,028
	84	Sleepy Eye	5,212,656
	85	Springfield	4,270,973
	840	St. James	258,266
		Total	24,463,872
Carlton	91	Barnum	6,592,958
	93	Carlton	3,869,434
	94	Cloquet	20,613,965
	95	Cromwell-Wright	2,914,903
	99	Esko	8,626,638
	97	Moose Lake	3,278,370
	100	Wrenshall	2,679,302
		Total	48,575,571
Carver	716	Belle Plaine	1,016,344
	112	Chaska	69,952,917
	2859	Glencoe-Silver Lake	7,253
	2687	Howard Lake-Waverly-Winsted	34,239
	424	Lester Prairie	2,410
	276	Minnetonka	13,258,515
	108	Norwood	7,591,373
	110	Waconia	20,588,801
	111	Watertown-Mayer	9,445,248
	charter	Cologne Academy	3,501,505
	charter	World Learner Charter School	1,734,104
		Total	127,132,708
Cass	181	Brainerd	5,981,858
	115	Cass Lake-Bena	8,547,961
	317	Deer River	255,592
	118	Northland Community	4,443,321
	186	Pequot Lakes	734,560
	116	Pillager	5,863,021
	2174	Pine River-Backus	5,197,760
	820	Sebeka	11,125
	2170	Staples-Motley	1,671,078
	113	Walker-Hackensack-Akeley	5,641,786
	charter	Pillager Area Charter School	619,860
		Total	38,967,924
Chippewa	777	Benson	85,190
	775	Kerkhoven-Murdock-Sunburg	514,812
	2853	Lac Qui Parle Valley	1,146,319
	2180	M.A.C.C.R.A.Y.	3,795,542
	129	Montevideo	10,811,285
	2190	Yellow Medicine	1,290,862

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Chippewa cont.)			Total 17,644,009
Chisago	314	Braham	1,428,088
	911	Cambridge-Isanti	1,596,892
	2144	Chisago Lakes	24,988,496
	831	Forest Lake	6,022,660
	323	Franconia	162,388
	138	North Branch	22,346,503
	139	Rush City	6,307,672
	charter	Trio Wolf Creek Distance Learning	1,359,799
			Total 64,212,498
Clay	2854	Ada-Borup	244,552
	146	Barnesville	5,919,056
	2164	Dilworth-Glyndon-Felton	11,232,841
	150	Hawley	7,243,749
	2889	Lake Park Audubon	145,606
	152	Moorhead	50,702,232
	2527	Norman County West	93,194
	548	Pelican Rapids	120,794
	914	Ulen-Hitterdal	2,384,241
			Total 78,086,264
Clearwater	162	Bagley	8,893,083
	2311	Clearbrook-Gonvick	3,629,400
			Total 12,522,482
Cook	166	Cook County	4,251,284
	charter	Birch Grove Community School	262,128
	charter	Great Expectations	850,113
	charter	Oshki Ogimaag	412,975
			Total 5,776,500
Cottonwood	836	Butterfield	4,303
	81	Comfrey	417,407
	505	Fulda	18,161
	330	Heron Lake-Okabena	148,368
	173	Mountain Lake	4,290,425
	2884	Red Rock Central	1,859,062
	2898	Westbrook-Walnut Grove	2,228,044
	177	Windom	7,448,927
			Total 16,414,695
Crow Wing	1	Aitkin	475,780

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Crow Wing cont.)	181	Brainerd	49,861,551
	182	Crosby-Ironton	9,548,060
	482	Little Falls	7,019
	480	Onamia	1,392,404
	186	Pequot Lakes	11,133,078
	484	Pierz	32,226
	2174	Pine River-Backus	2,642,883
	charter	Crosslake Community Charter School	1,270,474
	charter	Discovery Woods Montessori School	900,827
	Total		77,264,303
Dakota	191	Burnsville	63,376,146
	252	Cannon Falls	266,510
	192	Farmington	57,325,934
	200	Hastings	30,720,582
	199	Inver Grove Heights	29,302,944
	194	Lakeville	66,190,452
	659	Northfield	4,466,976
	195	Randolph	3,766,099
	196	Rosemount-Apple Valley-Eagan	224,257,967
	6	South St. Paul	28,518,042
	197	West St. Paul-Mendota Hts.-Eagan	40,326,550
	charter	Bluesky Charter School	4,013,619
	charter	Paideia Academy Charter School	3,888,656
	charter	River Heights Charter School	779,811
	charter	Step Academy	2,036,180
	Total		559,236,467
Dodge	756	Blooming Prairie	725,115
	531	Byron	179,600
	203	Hayfield	3,509,392
	204	Kasson-Mantorville	15,434,849
	2172	Kenyon-Wanamingo	30,902
	255	Pine Island	627,183
	2125	Triton	9,139,957
	Total		29,646,999
Douglas	206	Alexandria	31,735,525
	207	Brandon Public Schools	2,073,987
	208	Evansville	1,213,880
	2149	Minnewaska	80,694
	213	Osakis	3,722,524
	547	Parkers Prairie	1,628,675
	2342	West Central Area	1,019,617
	charter	Lakes Area Charter School	132,557
	Total		41,607,459

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
Faribault	242	Alden-Conger	17,859
	2860	Blue Earth Area	9,978,235
	2536	Granada Huntley-East Chain	324,316
	2835	Janesville-Waldorf-Pemberton	1,349
	2135	Maple River Schools	1,357,909
	2134	United South Central	4,694,271
		Total	16,373,939
Fillmore	227	Chatfield Public	3,590,349
	2198	Fillmore Central	4,558,056
	2137	Kingsland	4,606,457
	229	Lanesboro	2,676,258
	499	LeRoy-Ostrander	778,351
	238	Mabel-Canton	1,984,517
	239	Rushford-Peterson	4,578,646
	858	St. Charles	5,478
	534	Stewartville	347,668
		Total	23,125,781
Freeborn	241	Albert Lea	30,444,951
	242	Alden-Conger	4,318,312
	492	Austin	1,156,876
	756	Blooming Prairie	709,807
	2886	Glenville-Emmons	2,876,851
	497	Lyle	170,802
	2168	N.R.H.E.G.	1,946,365
	2134	United South Central	1,137,773
		Total	42,761,736
Goodhue	252	Cannon Falls	8,158,519
	656	Faribault	5,017
	253	Goodhue	4,536,840
	200	Hastings	31,747
	2172	Kenyon-Wanamingo	6,058,213
	813	Lake City	2,833,381
	659	Northfield	279,601
	255	Pine Island	3,633,373
	195	Randolph	442,741
	256	Red Wing	21,843,840
	2125	Triton	66,407
	2805	Zumbrota-Mazeppa	5,603,464
		Total	53,493,144
Grant	261	Ashby	1,081,785
	852	Campbell-Tintah	5,256
	208	Evansville	197,569
	264	Herman-Norcross	1,076,790

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Grant cont.)	2342	West Central Area	4,594,243
		Total	6,955,643
Hennepin	11	Anoka-Hennepin	69,630,729
	271	Bloomington	90,791,178
	286	Brooklyn Center	21,921,584
	877	Buffalo	7,831,289
	879	Delano	6,245,454
	272	Eden Prairie	72,477,158
	273	Edina	63,918,118
	728	Elk River	20,671,926
	270	Hopkins	59,158,615
	1	Minneapolis	371,640,150
	276	Minnetonka	56,506,686
	278	Orono	20,210,319
	279	Osseo	175,769,708
	280	Richfield	39,654,513
	281	Robbinsdale	102,891,056
	883	Rockford	7,948,591
	282	St. Anthony-New Brighton	7,889,103
	283	St. Louis Park	36,447,505
	110	Waconia	5,541,629
	111	Watertown-Mayer	2,079,010
	284	Wayzata	80,396,691
	277	Westonka	16,613,568
	charter	Augsburg Academy	1,686,239
	charter	Aurora Charter School	3,343,327
	charter	Beacon Academy	4,126,980
	charter	Beacon Preparatory	1,739,464
	charter	Best Academy	5,972,023
	charter	Bright Water Elementary	1,368,670
	charter	Cedar Riverside Community School	2,177,643
	charter	Dunwoody Academy	790,881
	charter	Eagle Ridge Academy Charter School	6,966,210
	charter	El Colegio Charter School	906,869
	charter	Emily O. Goodridge-Grey Accelerated	3,618,450
	charter	Excell Academy Charter	4,632,678
	charter	Fraser Academy	3,046,759
	charter	Friendship Academy of Fine Arts	1,218,183
	charter	Harvest Prep School/Seed Academy	4,786,883
	charter	Hennepin Elementary School	1,506,604
	charter	Hiawatha Leadership Academy	5,312,860
	charter	International Spanish	1,838,960
	charter	Kipp Minnesota Charter School	2,102,978
	charter	Learning For Leadership	2,761,354
	charter	Lighthouse Academy of Nations	2,973,971
	charter	Lincoln International	1,666,451
	charter	Lionsgate Academy	7,198,930
	charter	Loveworks Academy For Arts	2,156,625
	charter	Main Street School Performing Arts	2,734,932
	charter	Mastery School	1,533,648
	charter	Minneapolis Academy Charter School	1,672,512
	charter	Minneapolis College Preparatory	578,040
	charter	Minnesota Internship Center	3,209,065

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Hennepin cont.)	charter	Minnesota Online High School	1,061,184
	charter	Minnesota School of Science	2,431,033
	charter	Minnesota Transitions Charter School	29,109,418
	charter	Mn International Middle Charter	4,572,010
	charter	Nasha Shkola	1,018,329
	charter	New City School	1,200,143
	charter	New Millennium Academy Charter School	5,586,520
	charter	New Visions Charter School	3,059,098
	charter	Noble Academy	5,276,168
	charter	Odyssey Charter School	3,110,471
	charter	Parnassus Preparatory School	4,518,344
	charter	Partnership Academy, Inc.	3,291,919
	charter	Prairie Seeds Academy	7,744,993
	charter	Quest Academy	574,774
	charter	Sage Academy Charter School	998,466
	charter	Seven Hills Classical	3,712,381
	charter	Sojourner Truth Academy	5,193,449
	charter	Southside Family Char	970,074
	charter	Stonebridge Community School	2,732,365
	charter	Twin Cities International Elem School	6,699,750
	charter	Ubah Medical Academy Charter School	3,685,694
	charter	Watershed High School	872,030
	charter	Woodson Institute For Excellence	3,225,200
	charter	Yinghua Academy	3,954,938
	Total		1,524,461,521
Houston	299	Caledonia	5,860,751
	294	Houston	18,549,352
	300	La Crescent-Hokah	9,041,381
	238	Mabel-Canton	54,746
	239	Rushford-Peterson	360,025
	297	Spring Grove	2,726,432
	charter	Lacrescent Montessori Academy	423,523
	Total		37,016,210
Hubbard	31	Bemidji	4,770,678
	115	Cass Lake-Bena	3,958,472
	306	Laporte	2,601,740
	821	Menahga	319,509
	308	Nevis	4,629,791
	309	Park Rapids	10,369,559
	25	Pine Point	900,111
	113	Walker-Hackensack-Akeley	1,014,754
	Total		28,564,615
Isanti	314	Braham	3,732,493
	911	Cambridge-Isanti	37,798,978
	728	Elk River	2,937
	912	Milaca	76,512
	332	Mora	2,074

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Isanti cont.)	138	North Branch	2,727,352
	333	Ogilvie	276,837
	477	Princeton	3,647,177
	15	St. Francis	3,050,009
		Total	51,314,368
Itasca	32	Blackduck	26,914
	317	Deer River	8,062,783
	318	Grand Rapids	31,557,202
	316	Greenway	9,029,704
	319	Nashwauk-Keewatin	5,243,433
	charter	Northern Lights Community School	1,636,491
		Total	55,556,526
Jackson	513	Brewster	320,385
	330	Heron Lake-Okabena	3,040,112
	2895	Jackson County	9,759,558
	2448	Martin County West	23,167
	173	Mountain Lake	142,440
	516	Round Lake	221,282
	177	Windom	1,076,955
		Total	14,583,899
Kanabec	314	Braham	947,312
	2580	East Central	259,542
	2165	Hinckley-Finlayson	437,148
	473	Isle	250,083
	912	Milaca	116,553
	332	Mora	13,839,174
	333	Ogilvie	4,328,653
	578	Pine City	3,335
		Total	20,181,798
Kandiyohi	2396	A.C.G.C.	4,006,977
	2364	Belgrade-Brooten-Elrosa	1,100,893
	2534	Bird Island-Olivia-Lake Lillian	584,718
	775	Kerkhoven-Murdock-Sunburg	1,224,719
	2180	M.A.C.C.R.A.Y.	1,905,990
	345	New London-Spicer	10,589,908
	741	Paynesville	496,895
	815	Prinsburg	268,160
	2890	Renville County West	455,519
	347	Willmar	38,080,497
		Total	58,714,276

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
Kittson	2683	Greenbush-Middle River	10,747
	2171	Kittson Central	3,016,262
	356	Lancaster	1,786,188
	2358	Tri-County	1,958,315
	Total		6,771,513
Koochiching	361	International Falls	9,392,914
	36	Kelliher	31,643
	362	Littlefork-Big Falls	3,211,048
	707	Nett Lake	0
	363	South Koochiching	4,912,906
	2142	St. Louis County	17,463
	Total		17,565,974
Lac qui Parle	891	Canby	195,485
	378	Dawson-Boyd	4,391,061
	2853	Lac Qui Parle Valley	3,312,883
	129	Montevideo	916,757
	2903	Ortonville Area	739,334
	2190	Yellow Medicine	24,116
	Total		9,579,636
Lake	381	Lake Superior	9,075,435
	Total		9,075,435
Lake of the Woods	390	Lake of the Woods	4,841,699
	690	Warroad	984,316
	Total		5,826,016
Le Sueur	716	Belle Plaine	70,044
	391	Cleveland	3,107,500
	2397	Le Sueur-Henderson	6,226,342
	77	Mankato	670,956
	721	New Prague Area	6,493,132
	508	St. Peter	3,799,118
	2905	Tri-City United	9,683,000
	2143	Waterville-Elysian-Morristown	4,376,433
	charter	Minnesota New Country School	1,498,938
	Total		35,925,462
Lincoln	891	Canby	307,635
	402	Hendricks	910,899
	403	Ivanhoe	1,615,858

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Lincoln cont.)	404	Lake Benton	1,380,554
	414	Minneota	145,015
	2902	R.T.R.	2,478,913
		Total	6,838,874
Lyon	2167	Lakeview	3,552,665
	415	Lynd	1,532,750
	413	Marshall	20,071,469
	635	Milroy	40,407
	414	Minneota	3,689,443
	2902	R.T.R.	1,750,381
	2904	Tracy Area	3,944,434
		Total	34,581,550
McLeod	2159	Buffalo Lake-Hector	765,025
	2365	G.F.W.	557,870
	2859	Glencoe-Silver Lake	12,561,071
	2687	Howard Lake-Waverly-Winsted	2,089,066
	423	Hutchinson	22,392,985
	424	Lester Prairie	3,264,221
	465	Litchfield	3,220
	charter	New Century Charter School	1,658,648
	charter	New Discoveries Montessori Academy	1,983,072
		Total	45,275,178
Mahnomen	601	Fosston	804,644
	432	Mahnomen	5,494,055
	435	Waubun	1,609,299
	charter	Naytahwaush Community School	1,280,373
		Total	9,188,373
Marshall	561	Goodridge	313,494
	2683	Greenbush-Middle River	1,438,732
	447	Grygla	1,416,351
	441	Marshall County	3,968,035
	682	Roseau	15,666
	2856	Stephen-Argyle Central	3,346,114
	564	Thief River Falls	477,419
	2358	Tri-County Schools	508,780
	2176	Warren-Alvarado-Oslo	3,425,293
		Total	14,909,883
Martin	2860	Blue Earth Area	23,751
	836	Butterfield	154,064
	2752	Fairmont Area	13,914,474

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Martin cont.)	2536	Granada Huntley-East Chain	1,622,240
	2895	Jackson County Central	2,370
	2448	Martin County West	5,862,514
	840	St. James	161,495
	458	Truman	1,536,632
		Total	23,277,540
Meeker	2396	A.C.G.C.	2,396,729
	876	Annandale	14,949
	466	Dassel-Cokato	9,792,068
	463	Eden Valley-Watkins	3,115,431
	423	Hutchinson	707,230
	739	Kimball	1,134,812
	465	Litchfield	13,742,576
	741	Paynesville	730,195
		Total	31,633,991
Mille Lacs	473	Isle	2,732,647
	912	Milaca	13,535,328
	333	Ogilvie	91,601
	480	Onamia	4,477,075
	477	Princeton	8,912,764
		Total	29,749,416
Morrison	181	Brainerd	5,269
	51	Foley	766,549
	738	Holdingford	196,830
	482	Little Falls	20,646,265
	2753	Long Prairie-Grey Eagle	57,084
	740	Melrose	2,437
	912	Milaca	561,191
	480	Onamia	1,284,778
	484	Pierz	9,248,497
	116	Pillager	998,688
	485	Royalton	5,431,847
	2170	Staples-Motley	3,087,528
	486	Swanville	1,238,971
	487	Upsala	3,139,919
		Total	46,665,853
Mower	492	Austin	41,268,735
	756	Blooming Prairie	791,387
	495	Grand Meadow	3,518,894
	203	Hayfield	2,153,674
	2137	Kingsland	150,951
	499	LeRoy-Ostrander	1,766,935
	497	Lyle	2,102,061

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Mower cont.)	500	Southland	4,312,056
	534	Stewartville	1,643,149
	Total		57,707,841
Murray	581	Edgerton	148,334
	505	Fulda	2,309,502
	2169	Murray County Central	6,174,012
	2689	Pipestone Area	27,229
	2902	R.T.R.	166,892
	2904	Tracy Area	2,325,861
	2898	Westbrook-Walnut Grove	640,114
Total			11,791,944
Nicollet	2365	G.F.W.	508,560
	2397	Le Sueur-Henderson	161,548
	77	Mankato	15,886,323
	88	New Ulm	2,730,064
	507	Nicollet	2,647,806
	2310	Sibley East	344,434
	508	St. Peter	12,166,420
	charter	Lafayette Public Charter School	902,726
Total			35,347,882
Nobles	511	Adrian	5,351,413
	513	Brewster	1,120,599
	581	Edgerton	391,259
	514	Ellsworth	1,337,518
	505	Fulda	758,142
	330	Heron Lake-Okabena	0
	2184	Luverne	143,292
	2169	Murray County Central	18,265
	516	Round Lake	560,795
	518	Worthington	26,382,301
Total			36,063,584
Norman	2854	Ada-Borup	4,541,993
	592	Climax	458,716
	599	Fertile-Beltrami	266,995
	432	Mahnomen	132,214
	2215	Norman County East	3,081,118
	2527	Norman County West	2,766,206
	435	Waubun	73,054
Total			11,320,298
Olmsted	531	Byron	13,356,692
	227	Chatfield	2,961,998

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Olmsted cont.)	533	Dover-Eyota	9,354,633
	203	Hayfield	375,472
	204	Kasson-Mantorville	135,060
	255	Pine Island	4,373,868
	2899	Plainview-Elgin-Millville	1,049,830
	535	Rochester	132,676,909
	858	St. Charles	369,253
	534	Stewartville	12,789,902
	2805	Zumbrota-Mazeppa	5,491
	charter	Rochester Math & Science	2,535,658
	charter	Rochester Off-Campus Charter High	1,234,590
	charter	Rochester STEM Academy	802,849
	Total		182,022,207
Otter Tail	261	Ashby	893,534
	146	Barnesville	23,780
	542	Battle Lake	3,393,156
	786	Bertha-Hewitt	939,214
	207	Brandon	11,913
	846	Breckenridge	3,661
	852	Campbell-Tintah	133,056
	22	Detroit Lakes	332,172
	208	Evansville	34,537
	544	Fergus Falls	19,400,534
	23	Frazee-Vergas	1,584,985
	545	Henning	3,205,433
	2889	Lake Park Audubon	74,797
	821	Menahga	53,945
	553	New York Mills	5,573,912
	547	Parkers Prairie	2,937,263
	548	Pelican Rapids	6,365,305
	549	Perham	10,704,114
	850	Rothsay	962,827
	820	Sebeka	867,657
	550	Underwood	4,827,650
	2155	Wadena-Deer Creek	3,001,785
	2342	West Central Area	25,553
	Total		65,350,783
Pennington	561	Goodridge	1,788,770
	627	Oklee	393,134
	628	Plummer	54,971
	630	Red Lake Falls	3,617
	564	Thief River Falls	15,720,766
	Total		17,961,258
Pine	314	Braham	547,078
	2580	East Central	6,399,230
	2165	Hinckley-Finlayson	7,111,599
	97	Moose Lake	1,928,735

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Pine cont.)	578	Pine City	14,380,513
	139	Rush City	463,471
	577	Willow River	3,673,843
	Total		34,504,468
Pipestone	581	Edgerton	2,528,082
	404	Lake Benton	5,924
	2689	Pipestone Area	9,469,461
	2902	R.T.R.	686,138
	Total		12,689,605
Polk	2311	Clearbrook-Gonvick	261,082
	592	Climax	1,413,277
	593	Crookston	11,099,672
	595	East Grand Forks	13,597,206
	599	Fertile-Beltrami	3,943,983
	600	Fisher	2,254,264
	601	Fosston	5,285,227
	627	Oklee	215,970
	630	Red Lake Falls	89,889
	2176	Warren-Alvarado-Oslo	894,079
	2609	Win-E-Mac	3,619,269
	Total		42,673,916
Pope	206	Alexandria	72,623
	2364	Belgrade-Brooten-Elrosa	980,115
	777	Benson	376,291
	611	Cyrus	220,438
	768	Hancock	468,679
	2149	Minnewaska	9,787,566
	213	Osakis	2,573
	743	Sauk Centre	4,905
	2342	West Central Area	274,861
	charter	Glacial Hills Elementary	992,204
	Total		13,180,254
Ramsey	621	Mounds View	87,268,671
	622	North St Paul-Maplewood	50,821,710
	623	Roseville	59,826,500
	282	St. Anthony-New Brighton	5,427,655
	625	St. Paul	411,444,577
	624	White Bear Lake	48,012,878
	charter	Academia Cesar Chavez Charter School	4,266,008
	charter	Achieve Language Academy	4,648,212
	charter	AFSA High School	3,817,235
	charter	Avalon School	2,145,729
	charter	City Academy	1,321,083
	charter	College Preparatory Elementary	3,331,531

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Ramsey cont.)	charter	Community of Peace Academy	8,994,009
	charter	Community School of Excellence	9,297,328
	charter	Concordia Creative Learning Academy	4,504,291
	charter	Cornerstone Montessori	795,714
	charter	Cyber Village Academy	1,608,958
	charter	Dugsi Academy	4,229,823
	charter	Face To Face Academy	971,348
	charter	Great River School	3,217,100
	charter	High School for Recording Arts	2,854,997
	charter	Higher Ground Academy	8,217,653
	charter	Hmong Academy	9,361,561
	charter	Hope Community Academy	5,354,555
	charter	Jennings Community Learning Center	755,998
	charter	Laura Jeffreys Academy	2,325,133
	charter	Metro Deaf Charter School	4,568,017
	charter	Nova Classical Academy	7,236,787
	charter	River's Edge Academy	766,396
	charter	St. Paul City School nee New Spirit School	4,430,318
	charter	St. Paul Conservatory Performing Art	5,041,451
	charter	Twin Cities Academy	1,841,869
	charter	Twin Cities Academy High School	1,810,024
	charter	Twin Cities German Immersion Charter	2,592,459
	charter	Urban Academy Charter School	3,199,235
	Total		776,306,813
Red Lake	593	Crookston	2,722
	627	Oklee	1,621,654
	628	Plummer	1,496,921
	630	Red Lake Falls	3,754,709
	564	Thief River Falls	56,069
	2609	Win-E-Mac	60,293
Total			6,992,367
Redwood	2754	Cedar Mountain	3,090,584
	635	Milroy	524,948
	2884	Red Rock Central	1,866,623
	2897	Redwood Falls Area	8,373,043
	85	Springfield	784,780
	2904	Tracy Area	216,195
	640	Wabasso	3,340,317
	2898	Westbrook-Walnut Grove	1,505,571
	2190	Yellow Medicine	54,002
	charter	Milroy Area Charter School	345,486
Total			20,101,550
Renville	2534	Bird Island-Olivia-Lake Lillian	5,229,715
	2159	Buffalo Lake-Hector	3,634,288
	2754	Cedar Mountain	1,246,007
	2365	G.F.W.	1,941,217
	423	Hutchinson	128,725

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Renville cont.)	2180	M.A.C.C.R.A.Y.	127,840
	2897	Redwood Falls Area	900,194
	2890	Renville County West	4,131,003
	2190	Yellow Medicine	176,383
	Total		17,515,373
Rice	656	Faribault	34,612,038
	2172	Kenyon-Wanamingo	231,353
	763	Medford	1,304,596
	721	New Prague Area	3,469,013
	659	Northfield	24,920,641
	2905	Tri-City United	4,535,798
	829	Waseca	27,224
	2143	Waterville-Elysian-Morristown	1,727,787
	charter	Artech	1,309,322
	charter	Cannon River Stem School	2,145,001
	charter	Covenant Academy of MN Charter	712,163
	charter	Nerstrand Charter School	1,226,570
	charter	Prairie Creek Community School	1,499,544
	Total		77,721,049
Rock	581	Edgerton	187,516
	514	Ellsworth	283,837
	671	Hills-Beaver Creek	2,917,255
	2184	Luverne	9,597,439
	2689	Pipestone Area	611,186
	Total		13,597,233
Roseau	676	Badger	2,485,825
	2683	Greenbush-Middle River	3,242,461
	447	Grygla	197,108
	682	Roseau	10,124,948
	2358	Tri-County	56,166
	690	Warroad	8,057,203
	Total		24,163,712
St. Louis	695	Chisholm	6,309,936
	94	Cloquet	1,306,359
	709	Duluth	78,187,983
	696	Ely	4,475,363
	2154	Eveleth-Gilbert	8,613,455
	698	Floodwood	2,770,380
	700	Hermantown	14,964,644
	701	Hibbing	19,500,711
	381	Lake Superior	2,451,342
	2711	Mesabi East	7,285,235
	712	Mountain Iron-Buhl	5,448,833
	707	Nett Lake	1,377,901

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(St. Louis cont.)	704	Proctor	13,140,523
	2142	St. Louis County	18,389,811
	706	Virginia	13,803,841
	charter	Duluth Edison Charter Schools	13,638,948
	charter	East Range Academy of Tech & Science	1,165,335
	charter	Harbor City International Charter	1,810,728
	charter	North Shore Community School	2,952,716
	Total		217,594,044
Scott	716	Belle Plaine	9,961,386
	271	Bloomington	0
	191	Burnsville	18,957,910
	717	Jordan	13,335,930
	194	Lakeville	16,702,520
	2397	Le Sueur-Henderson	64,420
	721	New Prague Area	18,877,323
	719	Prior Lake-Savage Area	52,775,831
	720	Shakopee	57,866,312
	charter	Aspen Academy	3,133,755
	Total		191,675,387
Sherburne	726	Becker	19,809,449
	727	Big Lake	26,743,469
	728	Elk River	51,346,360
	51	Foley	480,176
	882	Monticello	3,507,224
	477	Princeton	13,029,089
	742	St. Cloud	12,031,349
	charter	Kaleidoscope Charter School	3,982,677
	charter	Spectrum High School	4,808,215
	Total		135,738,007
Sibley	716	Belle Plaine	1,134,683
	2159	Buffalo Lake-Hector	276,904
	2365	G.F.W.	3,929,932
	2859	Glencoe-Silver Lake	721,692
	2397	Le Sueur-Henderson	2,198,728
	108	Norwood	129,834
	2310	Sibley East	9,569,931
	charter	Edvisions Off Campus School	907,292
	charter	Green Isle Community School	687,758
	Total		19,556,754
Stearns	745	Albany	13,072,597
	876	Annandale	1,465,704
	2364	Belgrade-Brooten-Elrosa	3,639,887
	463	Eden Valley-Watkins	4,278,344
	738	Holdingford	7,291,834

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Stearns cont.)	739	Kimball	4,149,314
	2753	Long Prairie-Grey Eagle	23,351
	740	Melrose	11,110,652
	2149	Minnewaska	2,174
	741	Paynesville	6,627,190
	750	Rocori	15,289,557
	485	Royalton	4,352
	748	Sartell-St. Stephen	27,020,666
	743	Sauk Centre	5,577,091
	742	St. Cloud	69,232,255
	487	Upsala	152,101
	charter	Stride Academy Charter School	4,200,246
		Total	173,137,315
Steele	756	Blooming Prairie	3,395,675
	2172	Kenyon-Wanamingo	27,618
	763	Medford	4,847,681
	2168	N.R.H.E.G.	2,591,901
	761	Owatonna	40,836,669
	2125	Triton	53,551
	829	Waseca	17,969
		Total	51,771,064
Stevens	771	Chokio-Alberta	1,353,223
	2888	Clinton-Graceville-Beardsley	0
	611	Cyrus	101,289
	768	Hancock	1,868,232
	264	Herman-Norcross	83,764
	2853	Lac Qui Parle Valley	1,686
	769	Morris	8,241,489
	2342	West Central Area	38,169
		Total	11,687,851
Swift	777	Benson	7,111,445
	768	Hancock	59,632
	775	Kerkhoven-Murdock	3,478,679
	2853	Lac Qui Parle Valley	2,349,211
	769	Morris	5,528
		Total	13,004,495
Todd	786	Bertha-Hewitt	3,206,420
	787	Browerville	4,032,962
	2759	Eagle Valley	2,448,933
	482	Little Falls	8,402
	2753	Long Prairie-Grey Eagle	8,333,483
	740	Melrose	555,060
	213	Osakis	3,205,275
	743	Sauk Centre	2,126,977

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Todd cont.)	2170	Staples-Motley	4,329,947
	486	Swanville	1,559,651
	487	Upsala	30,445
	818	Verndale	543,324
	2155	Wadena-Deer Creek	15,758
	Total		30,396,637
Traverse	801	Browns Valley	1,176,926
	852	Campbell-Tintah	317,334
	771	Chokio-Alberta	2,952
	2888	Clinton-Graceville-Beardsley	479,093
	264	Herman-Norcross	48,681
	803	Wheaton Area	3,720,971
	Total		5,745,958
Wabasha	253	Goodhue	230,181
	813	Lake City	6,153,348
	2899	Plainview-Elgin-Millville	9,528,947
	535	Rochester	308,098
	811	Wabasha-Kellogg	4,864,755
	861	Winona Area	84,665
	2805	Zumbrota-Mazeppa	2,384,478
	Total		23,554,472
Wadena	821	Menahga	4,849,377
	820	Sebeka	3,844,454
	2170	Staples-Motley	1,867,634
	818	Verndale	4,028,598
	2155	Wadena-Deer Creek	5,710,414
	Total		20,300,478
Waseca	2835	Janesville-Waldorf-Pemberton	3,952,015
	2135	Maple River	43,522
	763	Medford	35,311
	2168	N.R.H.E.G.	2,932,690
	761	Owatonna	10,777
	75	St. Clair	4,329
	2134	United South Central	27,030
	829	Waseca	16,196,558
	2143	Waterville-Elysian-Morristown	442,747
	charter	Team Academy	1,397,323
	Total		25,042,301
Washington	2144	Chisago Lakes	1,161,562
	831	Forest Lake	29,276,553
	200	Hastings	4,198,937

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
	832	Mahtomedi	24,555,248
	622	North St Paul-Maplewood	45,687,336
	833	South Washington	139,059,599
	834	Stillwater	64,971,379
	624	White Bear Lake	12,155,566
	charter	Lakes International Language Academy	5,021,352
	charter	Math & Science Academy	3,409,761
	charter	Natural Science Academy	495,893
	charter	New Heights School, Inc.	1,231,640
	charter	North Lakes Academy	3,366,853
	charter	St. Croix Preparatory Academy	8,958,801
		Total	343,550,480
Watonwan	836	Butterfield	2,076,709
	81	Comfrey	199,200
	837	Madelia	3,781,788
	173	Mountain Lake	7,382
	840	St. James	8,849,746
	458	Truman	578,903
		Total	15,493,728
Wilkin	146	Barnesville	732,804
	846	Breckenridge	5,798,866
	852	Campbell-Tintah	1,073,752
	544	Fergus Falls	2,092
	850	Rothsay	1,251,151
		Total	8,858,665
Winona	227	Chatfield	9,501
	294	Houston	1,618,505
	300	La Crescent-Hokah	1,223,197
	857	Lewiston-Altura	6,233,046
	2899	Plainview-Elgin-Millville	331,696
	239	Rushford-Peterson	535,480
	858	St. Charles	6,829,369
	861	Winona Area	27,537,650
	charter	Bluffview Montessori	1,754,757
	charter	Dakota Area Community Charter School	280,217
	charter	Ridgeway Community School	855,790
	charter	Riverway Learning Community	1,132,192
		Total	48,341,402
Wright	876	Annandale	11,401,362
	877	Buffalo	37,207,313
	466	Dassel-Cokato	7,902,125
	879	Delano Public	10,782,250
	728	Elk River	21,071,612

**Education Aids by County and by School District
2012/2013 School Year**

County	School District No.	School District Name	Education Aid
(Wright cont.)	2859	Glencoe-Silver Lake	0
	2687	Howard Lake-Waverly-Winsted	6,320,245
	881	Maple Lake	7,548,772
	882	Monticello	31,768,865
	883	Rockford	4,270,629
	742	St. Cloud	2,639,020
	885	St. Michael-Albertville	45,281,322
	111	Watertown-Mayer	1,232,045
	charter	Swan River Montessori	1,190,611
Total			188,616,172
Yellow Medicine	891	Canby	3,980,501
	378	Dawson-Boyd	115,947
	402	Hendricks	860
	2167	Lakeview	1,539,777
	414	Minneota	214,424
	129	Montevideo	568,662
	2897	Redwood Falls Area	8,092
	2190	Yellow Medicine	5,585,813
	charter	Clarkfield Charter School	649,462
	charter	E.C.H.O. Charter School	1,655,937
Total			14,319,475
State Total:			\$14,276,352,652

Appendix B

Selected Taxes That Are Not Entirely Allocated to Minnesota Counties

Type of Tax	Allocated to Minnesota Counties		Not Allocated to Minnesota Counties		TOTAL
	Amount	Percent*	Amount	Percent*	
Individual Income Tax**	\$7,882,613,022	94.3%	\$478,064,375	5.7%	\$8,360,677,397
Sales/Use Tax**	\$4,381,851,225	83.5%	\$865,535,117	16.5%	\$5,247,386,342
Total	\$12,264,464,247	90.1%	\$1,343,599,492	9.9%	\$13,608,063,739

* Percents added across equal 100 percent.

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

Appendix C

2013 Personal Income by County

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

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Aitkin	529	33,598	38,245
Anoka	14,134	41,392	53,259
Becker	1,360	41,014	41,549
Beltrami	1,521	33,316	34,327
Benton	1,544	39,363	38,974
Big Stone	252	49,187	50,643
Blue Earth	2,573	39,454	41,757
Brown	1,134	44,526	41,757
Carlton	1,252	35,259	38,245
Carver	5,538	58,010	53,259
Cass	1,157	40,445	36,103
Chippewa	636	52,385	50,643
Chisago	2,066	38,436	35,402
Clay	2,323	38,440	41,549
Clearwater	311	35,158	34,327
Cook	212	40,935	38,245
Cottonwood	563	48,524	46,909
Crow Wing	2,270	35,916	36,103
Dakota	20,489	50,128	53,259
Dodge	850	41,807	42,126
Douglas	1,512	41,404	41,549
Faribault	667	47,020	41,757
Fillmore	814	39,087	42,126
Freeborn	1,236	39,986	42,126
Goodhue	2,016	43,408	42,126
Grant	290	48,477	41,549
Hennepin	73,850	61,796	53,259
Houston	814	43,251	42,126
Hubbard	721	35,033	34,327
Isanti	1,428	37,364	35,402
Itasca	1,582	34,743	38,245
Jackson	526	51,261	46,909
Kanabec	541	33,769	35,402
Kandiyohi	1,871	44,172	42,694
Kittson	276	61,426	47,675
Koochiching	466	35,229	38,245
Lac qui Parle	424	60,220	50,643
Lake	433	40,159	38,245
Lake of the Woods	162	41,293	34,327
Le Sueur	1,169	42,016	41,757

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	282	48,375	46,909
Lyon	1,126	43,885	46,909
McLeod	1,423	39,436	42,694
Mahnomen	187	33,766	34,327
Marshall	483	51,212	47,675
Martin	937	45,849	41,757
Meeker	895	38,730	42,694
Mille Lacs	853	33,051	35,402
Morrison	1,140	34,661	36,103
Mower	1,588	40,343	42,126
Murray	475	55,649	46,909
Nicollet	1,382	41,878	41,757
Nobles	875	40,520	46,909
Norman	341	51,338	47,675
Olmsted	7,012	46,999	42,126
Otter Tail	2,289	39,742	41,549
Pennington	680	48,179	47,675
Pine	880	30,209	35,402
Pipestone	463	49,747	46,909
Polk	1,421	45,010	47,675
Pope	505	46,193	41,549
Ramsey	23,901	45,514	53,259
Red Lake	179	43,955	47,675
Redwood	765	48,580	46,909
Renville	796	52,333	42,694
Rice	2,334	36,100	42,126
Rock	463	48,616	46,909
Roseau	713	45,914	47,675
St. Louis	8,008	39,961	38,245
Scott	6,468	47,235	53,259
Sherburne	3,428	38,001	38,974
Sibley	622	41,273	41,757
Stearns	5,853	38,493	38,974
Steele	1,511	41,487	42,126
Stevens	492	50,519	41,549
Swift	413	43,198	50,643
Todd	875	35,909	36,103
Traverse	215	62,101	41,549
Wabasha	861	40,159	42,126
Wadena	439	31,751	36,103
Waseca	744	39,027	41,757
Washington	12,783	51,524	53,259
Watsonwan	435	39,020	41,757
Wilkin	337	51,347	41,549
Winona	2,017	39,273	42,126
Wright	5,152	40,106	38,974
Yellow Medicine	504	49,656	50,643
Metro	146,907	51,126	
Nonmetro	94,892	38,593	
Statewide	241,798	45,346	

Appendix D

2013 Personal Income, Taxes, and Aids/Credits by Economic Development Region

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

		Per Capita		
		Personal Income	Taxes	Aids/Credits
Northern Regions	Northwest (1)	\$47,675	\$2,577	\$3,232
	Headwaters (2)	34,327	1,998	3,341
	Arrowhead (3)	38,245	2,352	2,937
	West Central (4)	41,549	2,482	2,696
	Five (5)	36,103	2,147	2,751
	East Central (7E)	35,402	1,848	2,464
Southern Regions	Six East (6E)	42,694	2,449	2,659
	Upper MN Valley (6W)	50,643	2,496	3,279
	Central Minnesota (7W)	38,974	2,445	2,273
	Southwest (8)	46,909	2,551	3,001
	Nine (9)	41,757	2,378	2,458
	Southeastern MN (10)	42,126	2,456	2,447
Nonmetro Per Capita		\$42,694	\$2,368	\$2,637
Metro Per Capita		\$53,259	\$3,540	\$2,611
State Per Capita		\$47,447	\$3,006	\$2,623