

2013 Legislature - Tax Aids and Credits
General Fund Expenditures - February 2013 Forecast vs Governor (March 2013) vs House OTB (HF 677-1E)
All Numbers in Thousands

NOTE: Positive numbers are increases to program expenditures and negative numbers are decreases to program spending (cost savings).

	Feb 2013 Fest FY2012-13	Feb 2013 Fest FY2014-15	Feb 2013 Fcst FY2016-17	Gov Mar 2013 FY2014-15	Gov Mar 2013 FY2016-17	House HF 677 FY2014	House HF 677 FY2015	House HF 677 FY2014-15	Feb 13 vs HF 677 FY2014-15	House HF 677 FY2016	House HF 677 FY2017	House HF 677 FY2016-17	Feb 13 vs HF 677 FY2016-17
REFUNDS													
1 Homeowners property tax refund (PTR)	\$612,756	\$672,400	\$701,600	\$672,400	\$701,600	\$331,900	\$340,500	\$672,400	\$0	\$347,100	\$354,500	\$701,600	\$0
2 <i>Change item: Increase Homeowner Property Tax Refunds</i>						\$279	\$156,660	\$156,939	\$156,939	\$161,264	\$166,164	\$327,428	\$327,428
3 <i>Change item: Levy change interactions w/Hm PTR</i>				(\$2,870)	(\$5,960)	\$0	(\$1,750)	(\$1,750)	(\$1,750)	(\$2,045)	(\$1,710)	(\$3,755)	(\$3,755)
4 Renters property tax refund	388,844	399,100	428,300	399,100	428,300	195,600	203,500	399,100	\$0	210,400	217,900	428,300	\$0
5 <i>Change item: Increase Renter Property Tax Refunds</i>				\$18,400	\$38,800	\$0	\$15,500	\$15,500	\$15,500	\$16,400	\$17,200	\$33,600	\$33,600
6 Targeting	5,477	8,250	8,360	8,250	8,360	4,070	4,180	8,250	\$0	4,180	4,180	8,360	\$0
7 Forest Land Credits (SFIA)	6,590	7,440	8,590	7,440	8,590	3,580	3,860	7,440	\$0	4,140	4,450	8,590	\$0
8 <i>Change item: Max Refund not > 1/2 property taxes</i>						0	(2,000)	(2,000)	(\$2,000)	(2,100)	(2,200)	(\$4,300)	(\$4,300)
9 12, Ch 287 Property Tax Ref, Met Council Cap Impv	-	-	-	-	-	0	0	-	\$0	0	0	-	\$0
10 12, Ch 294 Property Tax Ref Interaction	-	-	-	-	-	0	0	-	\$0	0	0	-	\$0
11 12, Ch 294 Targeting Property Tax Refund	-	-	-	-	-	0	0	-	\$0	0	0	-	\$0
12 Subtotal - Property Tax Refunds	1,013,667	1,087,190	1,146,850	1,102,720	1,179,690	535,429	720,450	1,255,879		739,339	760,484	1,499,823	
14 Political Contribution Refund	-	12,000	12,000	12,000	12,000	5,500	6,500	12,000	\$0	5,500	6,500	12,000	\$0
15 <i>Change item: Suspend PCR for 4 years</i>						(5,500)	(6,500)	(12,000)	(\$12,000)	(5,500)	(6,500)	(12,000)	(\$12,000)
16 Tax Refund Interest	40,047	30,000	31,000	30,000	31,000	15,000	15,000	30,000	\$0	15,500	15,500	31,000	\$0
17 11 Ch 8, Tax Refund Interest	-	-	-	-	-	0	0	-	\$0	0	0	-	\$0
19 LOCAL AIDS													
20 Local Government Aid (LGA)	850,579	853,933	852,876	853,933	852,876	427,495	426,438	853,933	\$0	426,438	426,438	852,876	\$0
21 Ch 154 Mahnomen City Aid	160	160	160	160	160	80	80	160	\$0	80	80	160	\$0
22 <i>Change item: Sunset Mahnomen aid</i>						0	(80)	(80)	(\$80)	(80)	(80)	(160)	(\$160)
23 12, Ch 294 Local Government Aid, Floor Disaster Asst	-	-	-	-	-	0	0	-	\$0	0	0	-	\$0
24 12, SS1, Ch 1 Flood Disaster Assistance	-	80	-	80	-	0	80	80	\$0	0	0	-	\$0
25 <i>Change item: Local Government Aid increase/new form.</i>				80,000	160,000								
26 <i>Change item: Local Government Aid increase/new form.</i>						0	80,000	80,000	\$80,000	94,100	109,000	203,100	\$203,100
27 Subtotal- Local Government Aid (LGA)	850,739	854,093	853,036	934,173	1,013,036	427,575	506,518	934,093		520,538	535,438	1,055,976	
29 County Program Aid	321,284	331,567	331,408	331,567	331,408	165,820	165,747	331,567	\$0	165,704	165,704	331,408	\$0
30 County Transition Aid	928	928	928	928	928	464	464	928	\$0	464	464	928	\$0
31 Ch 154 Mahnomen County Aid	900	900	900	900	900	450	450	900	\$0	450	450	900	\$0
32 <i>Change item: Sunset Mahnomen aid</i>						0	(450)	(450)	(\$450)	(450)	(450)	(900)	(\$900)
33 <i>Change item: County Program Aid increase</i>				40,000	80,000								

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General Fund Expenditures													
34 <i>Change item: County Program Aid increase</i>						<u>0</u>	<u>30,000</u>	<u>30,000</u>	\$30,000	<u>30,000</u>	<u>30,000</u>	<u>60,000</u>	\$60,000
35 Subtotal- County Program Aid (CPA)	323,112	333,395	333,236	373,395	413,236	166,734	196,211	362,945		196,168	196,168	392,336	
37 Public Defender Cost	531	-	-	-	-	0	0	-	\$0	0	0	-	\$0
38 Local Impact Notes (DOF/MDE)	428	-	-	-	-	0	0	-	\$0	0	0	-	\$0
40 Ch 366 Utility Transition Aid (cities and towns)	2,488	873	-	873	-	779	94	873	\$0	0	0	-	\$0
41 Ch 154 Mahnomens ISD #432 Aid	140	140	140	140	140	70	70	140	\$0	70	70	140	\$0
42 <i>Change item: Sunset Mahnomens aid</i>						0	(70)	(70)	(\$70)	(70)	(70)	(140)	(\$140)
44 <i>DRA School</i>	17,433	16,269	16,278	16,269	16,278	8,130	8,139	16,269	\$0	8,139	8,139	16,278	\$0
45 <i>DRA Non-School</i>	<u>20,438</u>	<u>20,518</u>	<u>20,518</u>	<u>20,518</u>	<u>20,518</u>	<u>10,259</u>	<u>10,259</u>	<u>20,518</u>	\$0	<u>10,259</u>	<u>10,259</u>	<u>20,518</u>	\$0
46 Disparity Reduction Aid (DRA)	37,871	36,787	36,796	36,787	36,796	18,389	18,398	36,787		18,398	18,398	36,796	
48 Payments to Counties with Indian Casinos	1,548	1,739	1,810	1,739	1,810	861	878	1,739	\$0	896	914	1,810	\$0
50 PROPERTY TAX CREDITS													
51 <i>Res MVC School***</i>	78,545	-	-	-	-	0	0	-	\$0	0	0	-	\$0
52 <i>Res MVC Non-School</i>	97,282	-	-	-	-	0	0	-	\$0	0	0	-	\$0
53 Residential Market Value Homestead Credit	175,827	-	-	-	-	0	0	-		0	0	-	
55 <i>Agr MVC School</i>	11,548	10,157	10,128	10,157	10,128	5,093	5,064	10,157	\$0	5,064	5,064	10,128	\$0
56 <i>Agr MVC Non-School</i>	36,181	35,308	35,308	35,308	35,308	17,654	17,654	35,308	\$0	17,654	17,654	35,308	\$0
57 Agricultural Market Value Credit	47,729	45,465	45,436	45,465	45,436	22,747	22,718	45,465		22,718	22,718	45,436	
59 <i>Border City School</i>	2,738	2,900	2,902	2,900	2,902	1,449	1,451	2,900	\$0	1,451	1,451	2,902	\$0
60 <i>Border City Non-School</i>	<u>10,553</u>	<u>11,080</u>	<u>11,080</u>	<u>11,080</u>	<u>11,080</u>	5,540	5,540	11,080	\$0	5,540	5,540	11,080	\$0
61 <i>Change item: Border City Disparity threshold @ 2%</i>						0	1,560	1,560	\$1,560	1,600	1,600	3,200	\$3,200
62 Border City Disparity Credit	13,291	13,980	13,982	13,980	13,982	6,989	8,551	15,540		8,591	8,591	17,182	
64 <i>Disaster Credit -School</i>	302	145	64	145	64	103	42	145	\$0	32	32	64	\$0
65 <i>Disaster Credit- Non-School</i>	799	397	186	397	186	305	92	397	\$0	93	93	186	\$0
66 Disaster Credit	1,101	542	250	542	250	408	134	542		125	125	250	
68 <i>Local Option Disaster Credit -School</i>	-	-	-	-	-	0	0	-	\$0	0	0	-	\$0
69 <i>Local Option Disaster Credit- Non-School</i>	-	-	-	-	-	0	0	-	\$0	0	0	-	\$0
70 Local Option Disaster Credit	-	-	-	-	-	0	0	-		0	0	-	

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General Fund Expenditures													
72 <i>Prior Year Credit -School</i>	202	12	-	12	-	12	0	12	\$0	0	0	-	\$0
73 <i>Prior Year Credit- Non-School</i>	1,304	46	46	46	46	23	23	46	\$0	23	23	46	\$0
74 Prior Year Credits	1,506	58	46	58	46	35	23	58		23	23	46	
75													
76 Wetlands Reimbursement Credit	5	-	-	-	-	0	0	-	\$0	0	0	-	\$0
77 Senior Deferral Reimbursement	2,592	3,830	6,580	3,830	6,580	1,660	2,170	3,830	\$0	2,850	3,730	6,580	\$0
78 Disabled Veterans Market Value Exclusion	-								\$0				\$0
79													
80 Bovine TB Property Tax Credit (School)	127	-	-	-	-	0	0	-	\$0	0	0	-	\$0
81 Bovine TB Property Tax Credit (Non-School)	327	-	-	-	-	0	0	-	\$0	0	0	-	\$0
82 Bovine TB Property Tax Credit	454	0	0	0	0	0	0	0		0	0	0	
83													
84 <u>Taconite Tax Relief Area Aids & Credits</u>													
85 Taconite Reimbursement (School)	1,122	1,122	1,122	1,122	1,122	561	561	1,122	\$0	561	561	1,122	\$0
86 Supplemental Homestead (Non-School)	11,066	10,769	10,985	10,769	10,985	5,358	5,411	10,769	\$0	5,465	5,520	10,985	\$0
87													
88 Replacement Taconite Prod Tax IRRR (Non-School)	5,167	7,441	8,233	7,441	8,233	3,599	3,842	7,441	\$0	4,054	4,179	8,233	\$0
89 Replacement Taconite Prod Tax Econ Dev (Non-School)	0	0	0	0	0	0	0	0	\$0	0	0	0	\$0
90 Replacement Taconite Prod Tax	9,065	9,986	10,189	9,986	10,189	4,966	5,020	9,986	\$0	5,084	5,105	10,189	\$0
91 Subtotal Repl Taconite Production Tax	14,232	17,427	18,422	17,427	18,422	8,565	8,862	17,427		9,138	9,284	18,422	
92													
93 <u>LOCAL PENSION AIDS</u>													
94 Aid to Police & Fire	162,306	168,279	177,955	168,279	177,955	82,974	85,305	168,279	\$0	87,723	90,232	177,955	\$0
95 Police/Fire Additional Amortization Aid	-	-	-	-	-	0	0	-	\$0	0	0	-	\$0
96													
97 Police/Fire Amorization Aid (Open)	2,484	3,506	3,506	3,506	3,506	1,753	1,753	3,506	\$0	1,753	1,753	3,506	\$0
98 Redirected Amortization Aid - TRFA + St Paul	4,154	4,154	4,154	4,154	4,154	2,077	2,077	4,154	\$0	2,077	2,077	4,154	\$0
99 Police/Fire Supplemental Amortization Aid (Open)	1,524	2,000	2,000	2,000	2,000	1,000	1,000	2,000	\$0	1,000	1,000	2,000	\$0
100 Firefighters Relief Reimbursements	1,341	1,340	1,340	1,340	1,340	670	670	1,340	\$0	670	670	1,340	\$0
101													
102 Public Employees Retirement Assoc. (PERA) Aid	28,645	28,634	28,634	28,634	28,634	14,317	14,317	28,634	\$0	14,317	14,317	28,634	\$0
103 Subtotal Local Pension Aids	200,454	207,913	217,589	207,913	217,589	102,791	105,122	207,913		107,540	110,049	217,589	
104													
105 <u>Other Expenditures</u>													
106 PILT for DNR Owned Lands	51,489	51,927	55,332	51,927	55,332	25,851	26,076	51,927	\$0	26,301	29,031	55,332	\$0
107 PILT for DOT Owned Lands	-	-	-	-	-	0	0	-	\$0	0	0	-	\$0
108													
109 <u>Other Aids and One-Time Appropriations</u>													
110 Ch 389, Disaster Relief St Charles/Ottertail	-	-	-	-	-	0	0	-	\$0	0	0	-	\$0
111 Ch 389, Council on Results Perform Measuremt	1,092	970	988	970	988	483	487	970	\$0	492	496	988	\$0

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General Fund Expenditures													
112 SS2, Disaster Assistance - City Tax Base Replcmt	39	-	-	-	-	0	0	-	\$0	0	0	-	\$0
113 SS2 Flood Local Option Abatement reimbursement	-	-	-	-	-	0	0	-	\$0	0	0	-	\$0
114 SS2 Flood Local Option Abatement reimb (non school)	1,373	351	128	351	128	287	64	351	\$0	64	64	128	\$0
115 SS2 Flood Local Option Abatement reimb (school)	212	200	72	200	72	146	54	200	\$0	36	36	72	\$0
116 SS1, 2011, Disaster Assistance, Flood & Tornado	-	-	-	-	-	0	0	-	\$0	0	0	-	\$0
117 <i>Change item: Border City Zone Allocations</i>	-	-	-	-	-	1,500	0	1,500	\$1,500	0	0	-	\$0
118 <i>Change item: Hennepin County 2011 tornado relief</i>	-	-	-	-	-	336	0	336	\$336	0	0	-	\$0
119 <i>Change item: Destination Medical Center</i>	-	-	-	-	-	0	0	-	\$0	6,405	9,660	16,065	\$16,065
120 <i>Change item: Dept Revenue Tobacco Tax Study</i>	-	-	-	-	-	100	0	100	\$100	0	0	-	\$0
121													
122 Property Tax Aids and Credits, GF Total	\$2,794,155	\$2,710,851	\$2,785,800	\$2,846,381	\$3,058,640	\$1,342,654	\$1,637,782	\$2,980,436	\$269,585	\$1,681,148	\$1,726,790	\$3,407,938	\$622,138
123 Less PILT	(51,489)	(51,927)	(55,332)	(51,927)	(55,332)	(25,851)	(26,076)	(51,927)	0	(26,301)	(29,031)	(55,332)	0
124 Property Tax Aids & Credits less PILT - GF Total	2,742,666	2,658,924	2,730,468	2,794,454	3,003,308	\$1,316,803	\$1,611,706	2,928,509	\$269,585	\$1,654,847	\$1,697,759	3,352,606	\$622,138