

**December 2002**

**Major State Aids and Taxes**  
**A Comparative Analysis**

**2001 Update**

This report presents a comparative analysis of the major state aids and taxes in Minnesota. This data has been distributed in various formats by House Research for many years, although many of the reports in earlier years contained significantly less information.

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# Introduction

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

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

The report is divided into four main 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.



# 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 when 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. They are:

- 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. A table on page 5 lists the 2001 county population estimates, which were used to calculate per capita amounts in the report. A map and accompanying table on pages 6 and 7 show the counties and the economic development regions.

The standard format for each aid or tax consists of five or six pages of information. The first three (or four) pages contain information and data for the latest available year; the last two contain historical data.

**FIRST PAGE:\*** A program description of the aid or tax. It also contains the statewide amount 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 this page.

**SECOND AND THIRD PAGES:** A map showing the per capita distribution of the aid or tax by **county** for the most recent year (second page) and by **economic development region (EDR)** for the most recent year (third page).

The counties were grouped by dividing the data range for each aid and tax into three to five segments. The map legend shows the size of the segments, the per capita amount received or paid by the average county or economic development region (EDR), 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 and consistency with tables used in the report. 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.

**FOURTH PAGE:** A table containing the historical data for the state and the geographic areas of the state. The right-hand column shows a percentage change for the time period presented, calculated using current dollars (i.e., not adjusted for inflation). Hennepin and Ramsey counties are shown separately from the rest of the metro counties on this page and the next one 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 current (actual) dollars and in constant (inflation-adjusted) dollars. This is the only place where amounts presented are adjusted for inflation.

**FIFTH PAGE:** The bar graph on the last page of each set shows a per capita aid or tax, comparing the first year and the last year of the time period, unadjusted for inflation. The statewide per capita is shown on the top line, followed by the 12 nonmetro economic development regions. In the case of the metro region, Hennepin County and Ramsey County are shown separately, followed by the remaining five metro counties.

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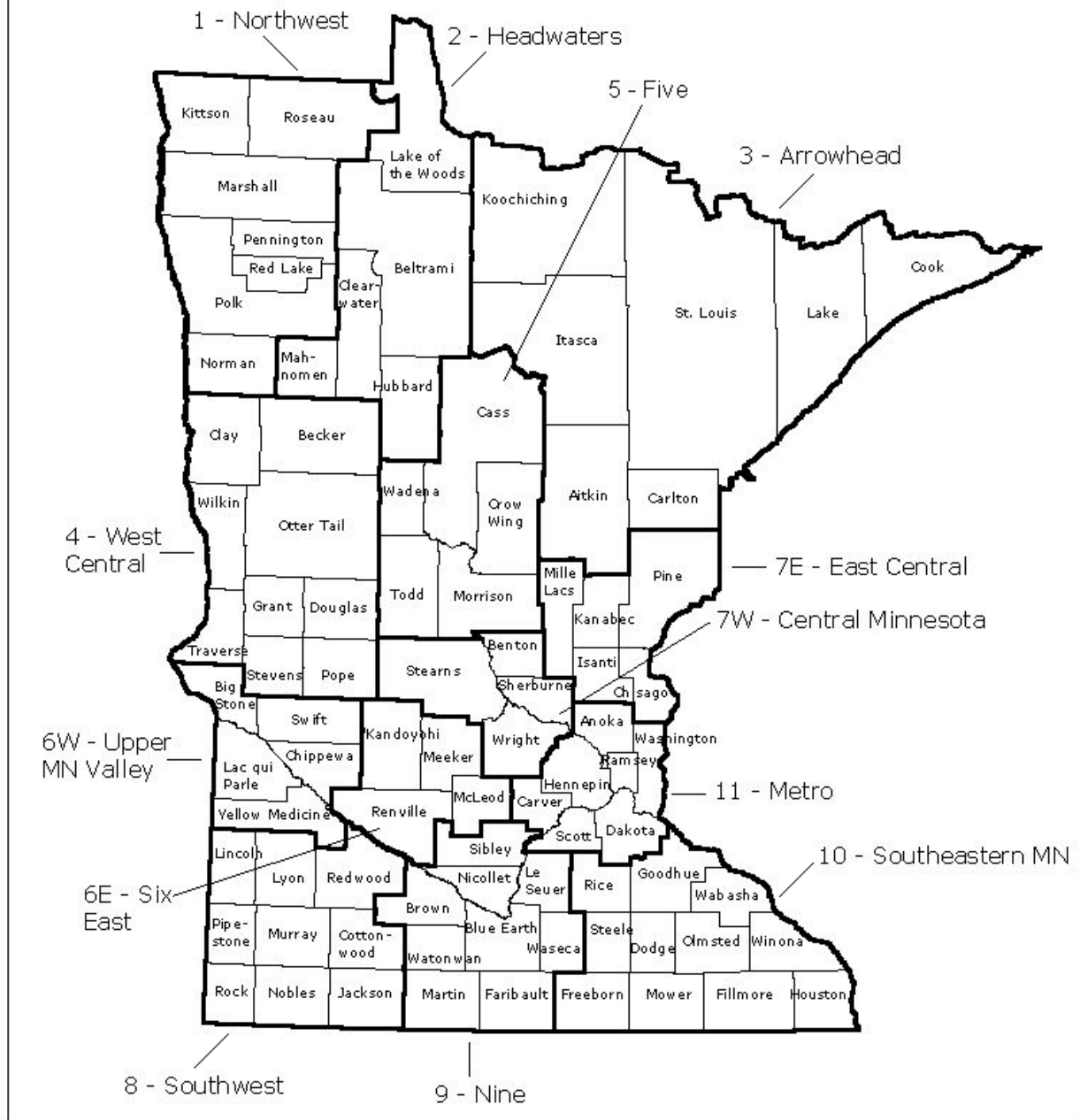
\* For some of the aids or taxes, this discussion takes two pages.

The 2001 population estimates listed below, determined by the state demographer, are used to calculate all per capita amounts in the report.

<u>County name</u>	<u>Population</u>	<u>Percent State Total</u>	<u>County Name</u>	<u>Population</u>	<u>Percent State Total</u>
Aitkin	15,434	0.3%	Martin	21,781	0.4%
Anoka	302,271	6.1	Meeker	22,806	0.5
Becker	30,329	0.6	Mille Lacs	22,954	0.5
Beltrami	40,222	0.8	Morrison	32,183	0.6
Benton	35,286	0.7	Mower	38,715	0.8
Big Stone	5,751	0.1	Murray	9,155	0.2
Blue Earth	56,271	1.1	Nicollet	30,085	0.6
Brown	26,757	0.5	Nobles	20,748	0.4
Carlton	32,146	0.6	Norman	7,422	0.1
Carver	73,305	1.5	Olmsted	127,123	2.6
Cass	27,650	0.6	Otter Tail	57,564	1.2
Chippewa	13,041	0.3	Pennington	13,556	0.3
Chisago	43,090	0.9	Pine	26,939	0.5
Clay	51,604	1.0	Pipestone	9,883	0.2
Clearwater	8,416	0.2	Polk	31,315	0.6
Cook	5,175	0.1	Pope	11,273	0.2
Cottonwood	12,048	0.2	Ramsey	512,629	10.3
Crow Wing	56,281	1.1	Red Lake	4,292	0.1
Dakota	362,348	7.3	Redwood	16,778	0.3
Dodge	18,186	0.4	Renville	17,094	0.3
Douglas	33,368	0.7	Rice	57,649	1.2
Faribault	16,055	0.3	Rock	9,745	0.2
Fillmore	21,282	0.4	Roseau	16,349	0.3
Freeborn	32,569	0.7	St. Louis	199,999	4.0
Goodhue	44,664	0.9	Scott	94,838	1.9
Grant	6,280	0.1	Sherburne	68,177	1.4
Hennepin	1,123,420	22.6	Sibley	15,410	0.3
Houston	19,868	0.4	Stearns	134,701	2.7
Hubbard	18,459	0.4	Steele	34,106	0.7
Isanti	32,332	0.6	Stevens	10,039	0.2
Itasca	44,036	0.9	Swift	11,886	0.2
Jackson	11,195	0.2	Todd	24,514	0.5
Kanabec	15,285	0.3	Traverse	4,048	0.1
Kandiyohi	41,326	0.8	Wabasha	21,725	0.4
Kittson	5,182	0.1	Wadena	13,730	0.3
Koochiching	14,160	0.3	Waseca	19,554	0.4
Lac Qui Parle	8,019	0.2	Washington	206,027	4.1
Lake	11,083	0.2	Watonwan	11,844	0.2
Lake of the Woods	4,492	0.1	Wilkin	7,081	0.1
Le Sueur	25,645	0.5	Winona	50,029	1.0
Lincoln	6,415	0.1	Wright	94,496	1.9
Lyon	25,462	0.5	Yellow Medicine	11,016	0.2
McLeod	35,244	0.7			
Mahnomen	5,248	0.1			
Marshall	10,018	0.2			

<b>METRO</b>	<b>2,674,838</b>	<b>53.7%</b>
<b>NONMETRO</b>	<b>2,303,138</b>	<b>46.3%</b>
<b>STATE TOTAL</b>	<b>4,977,976</b>	<b>100.0%</b>

## Minnesota Counties and Economic Development Regions



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





## **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 78 percent of the total aid is “general education aid,” which is distributed through an equalization aid formula to school districts on an entitlement basis using each school district’s pupil count and relative property wealth as its primary focus.<sup>1</sup>

## Aid Amount and Reporting

### 2000/2001 Education Aid: \$4.2 billion

The total education aid for the 2000/2001 school year is \$4,238,433,378. The amounts received by school districts for property tax credits (i.e., education homestead credit, education agricultural credit, taconite homestead credit, disparity reduction credit, etc.) are not included in this amount since they are itemized elsewhere in the report.

All education aids are reported by home county, that is, the county where the school district’s administrative headquarters is located. If a school district is located in more than one county, the total aid for that school district is included in the home county’s aid amount. Data by school district by county portion is not available. Education aid by home county by school district, obtained from the Department of Children, Families and Learning, is listed in Appendix A.

The education aid total does not include \$71,023,350 that went to the 64 charter schools operating in 2000/2001, and also does not include lesser amounts spent on metropolitan intermediate school districts and nonmetropolitan educational cooperative districts.<sup>2</sup>

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<sup>1</sup> In 1998/1999, the legislature increased special education aid to schools and with a corresponding decrease in school Homestead and Agricultural Credit Aid (HACA). This change results in a decrease in the percentage of total aid considered “general education aid.”

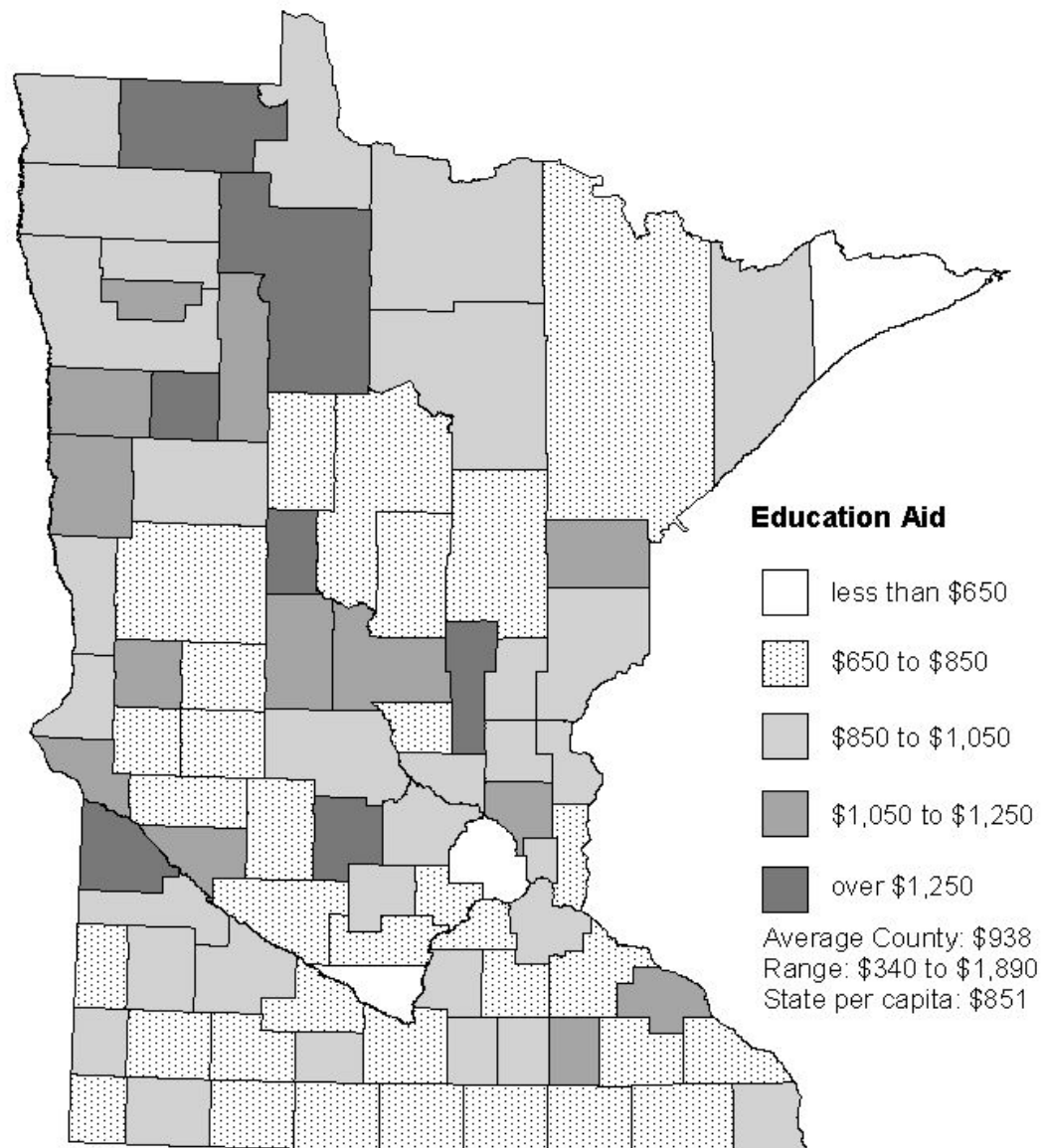
<sup>2</sup> In 2000/2001, metropolitan intermediate school district #916 received \$7,293 in education aid, and educational cooperative districts received \$1,846,136 in aid. Before 1994/1995, larger amounts of educational aid were paid directly to intermediate districts and educational cooperative districts. Since that time, this additional aid has been paid directly to school districts which, in turn, distribute it to intermediate and cooperative districts. This change in aid distribution has resulted in a substantial decrease in aid paid directly to these intermediate and cooperative districts.

## **Recent Law Changes**

Education funding levels were significantly increased for the 2000/2001 school year and the 2001/2002 school year, even though no substantial changes were made to education funding programs for that same period.

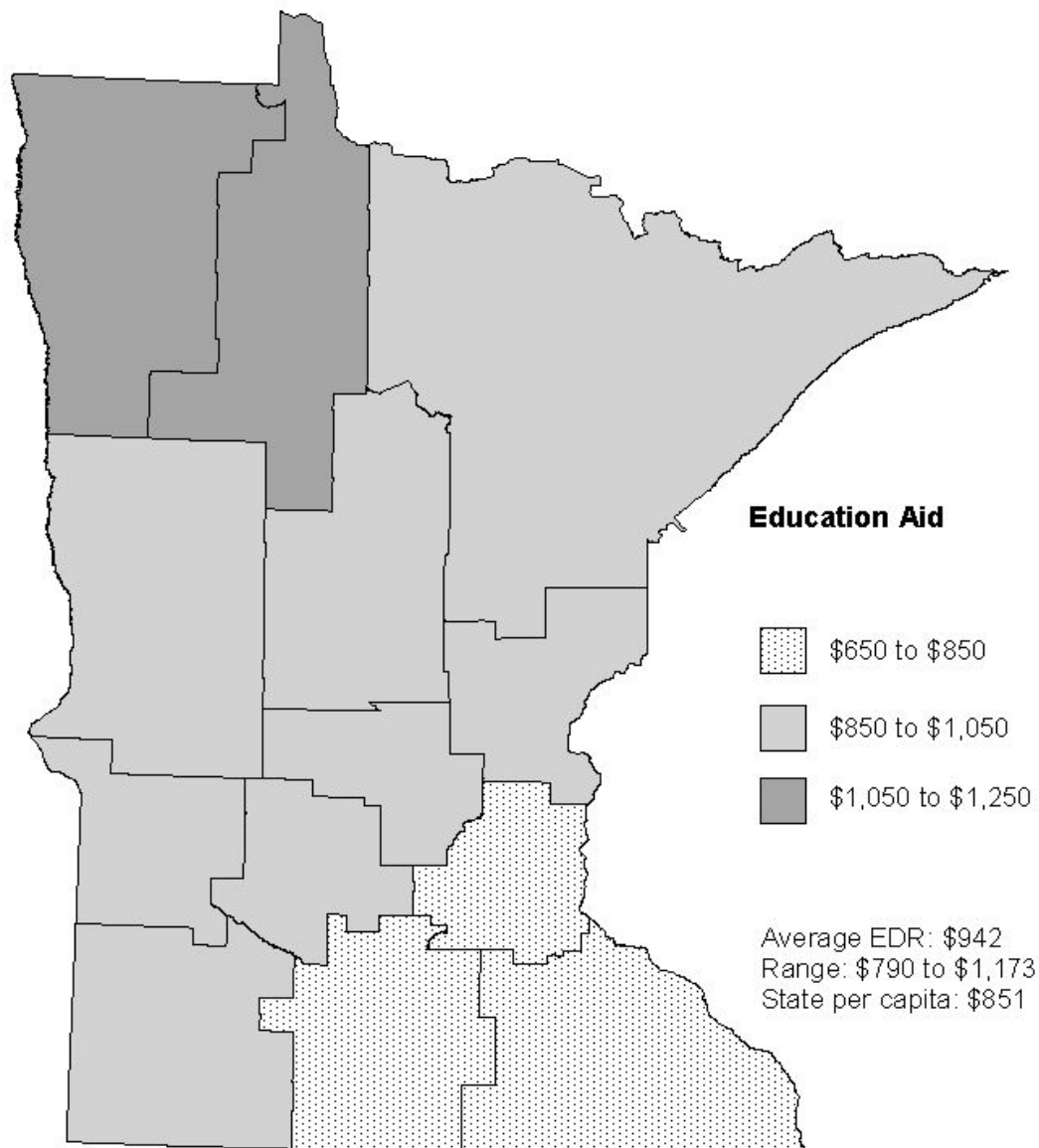
However, beginning with property taxes payable in 2002 (revenue for the 2002/2003 school year), general education aid amounts increase dramatically. This is due to the state takeover of general education funding and the elimination of the local general education property tax levy. General education aid increases by roughly \$1.5 billion—\$1.3 billion is due to the elimination of the general education levy and \$200 million is due to the “roll-in” of the first \$415 per pupil unit of each district’s operating referendum revenue. This increase in school aid is partially offset by a \$400 million reduction in property tax credits and aids to school districts.

## Education Aid per capita, 2000-2001 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, 2000-2001 by Economic Development Region



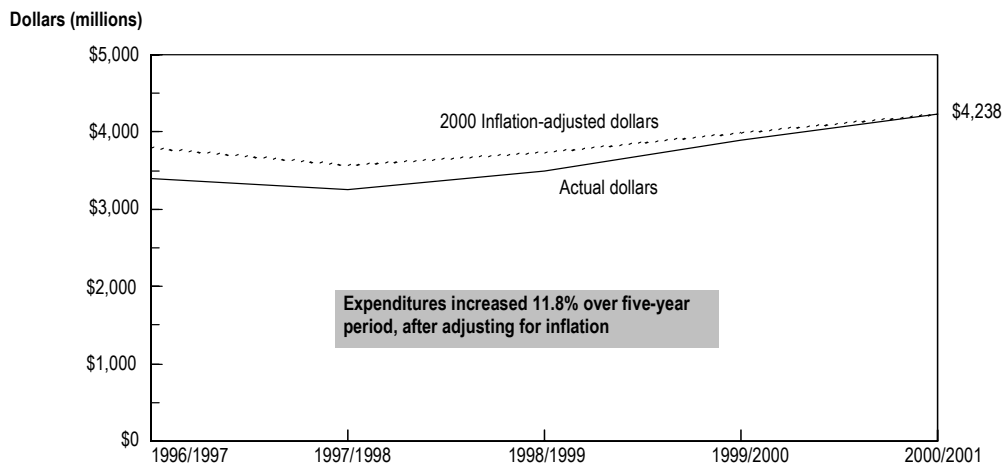
## The Past Five Years of Education Aid

The table below 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 that same time period in current (actual) and constant (inflation-adjusted) dollars.

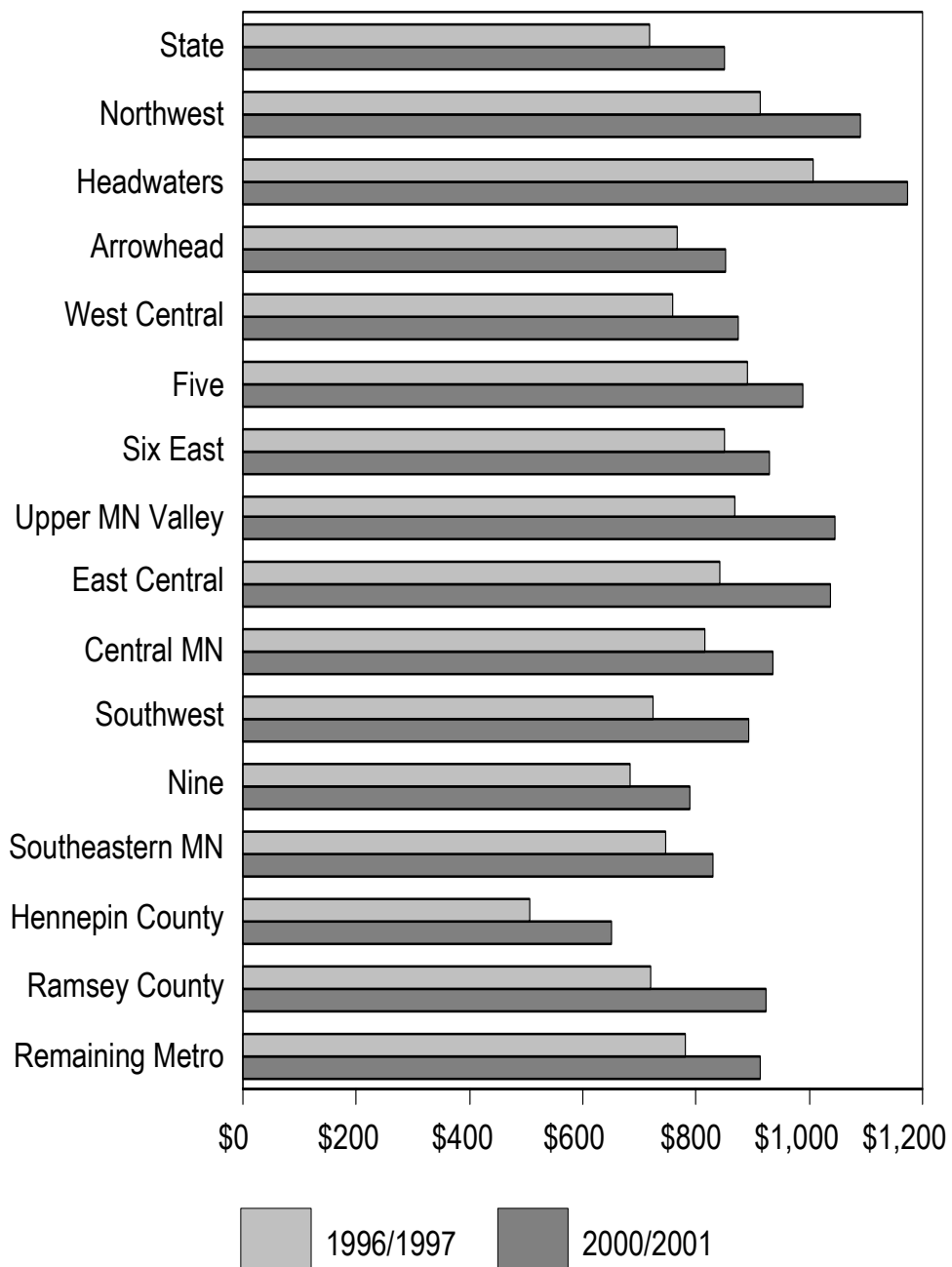
### Education Aid: 1996/1997 School Year to 2000/2001 School Year

	Current dollars, in thousands					
State	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	5-Yr. Chg.
	<b>\$3,393,562</b>	<b>\$3,247,621</b>	<b>\$3,494,210</b>	<b>\$3,896,422</b>	<b>\$4,238,433</b>	<b>25%</b>
Northern Regions						
Northwest (1)	83,431	81,826	84,536	90,762	96,138	15
Headwaters (2)	73,059	73,440	77,012	85,859	90,105	23
Arrowhead (3)	244,182	236,874	245,349	259,079	274,438	12
West Central (4)	157,255	155,254	157,943	173,071	185,141	18
Five (5)	128,058	126,886	130,623	141,453	152,529	19
East Central (7E)	106,870	119,799	124,969	132,486	146,001	37
Southern Regions						
Six East (6E)	98,048	91,146	94,419	100,321	108,273	10
Upper MN Valley (6W)	43,886	43,397	46,019	48,567	51,955	18
Central MN (7W)	247,758	244,018	256,373	283,021	311,183	26
Southwest (8)	90,422	87,211	90,752	100,093	108,383	20
Nine (9)	152,425	144,727	149,186	163,374	176,526	16
Southeastern MN (10)	330,758	307,092	323,810	356,631	386,214	17
<b>Total Nonmetro</b>	<b>\$1,756,151</b>	<b>\$1,711,670</b>	<b>\$1,780,990</b>	<b>\$1,934,717</b>	<b>\$2,086,886</b>	<b>19%</b>
Metro Region						
Hennepin County	544,943	485,925	559,439	664,632	729,741	34
Ramsey County	357,442	350,030	391,636	441,980	473,400	32
Remaining Metro	735,026	699,996	762,145	855,093	948,406	29
<b>Total Metro</b>	<b>\$1,637,411</b>	<b>\$1,535,951</b>	<b>\$1,713,220</b>	<b>\$1,961,705</b>	<b>\$2,151,547</b>	<b>31%</b>

### Statewide Education Aid



### Per Capita Education Aid 1996/1997 and 2000/2001



# 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 service costs.

## Aid Amount and Reporting

### Calendar Year 2000 Human Services Aid: \$2.3 billion

The state's share of the human services expenditures for calendar year 2000 is \$2,337,333,953. The statewide amounts by program are listed below.

Type of Program	Amount	Percent
Medical Assistance	\$1,291,002,261	55.2%
Minnesota Family Investment Program (MFIP)	81,384,220	3.5
General Assistance (GA)	28,310,617	1.2
General Assistance Medical Care (GAMC)	132,784,855	5.7
Social Services (including CSSA)	704,962,729	30.2
Miscellaneous:		
Minnesota Supplemental Assistance	92,917,135	4.0
Food Stamp Delivery	2,335,620	0.1
Title IV Child Support	3,636,516	0.2
<b>Total</b>	<b>\$2,337,333,953</b>	<b>100.0%</b>

House Research Department

State MFIP spending shown in this report is before offsetting any current year child support collections applied against current and prior years' MFIP and AFDC payments. In calendar year 2000 MFIP spending in Minnesota totaled \$357.9 million (\$253 million federal, \$81.4 million state, \$19.7 million county, \$4 million other) and offsetting child support collections totaled \$60 million.

The human services amounts are not available by county in two cases:

- Region VIII N—Lincoln, Lyon, and Murray
- Human Service Board—Faribault and Martin



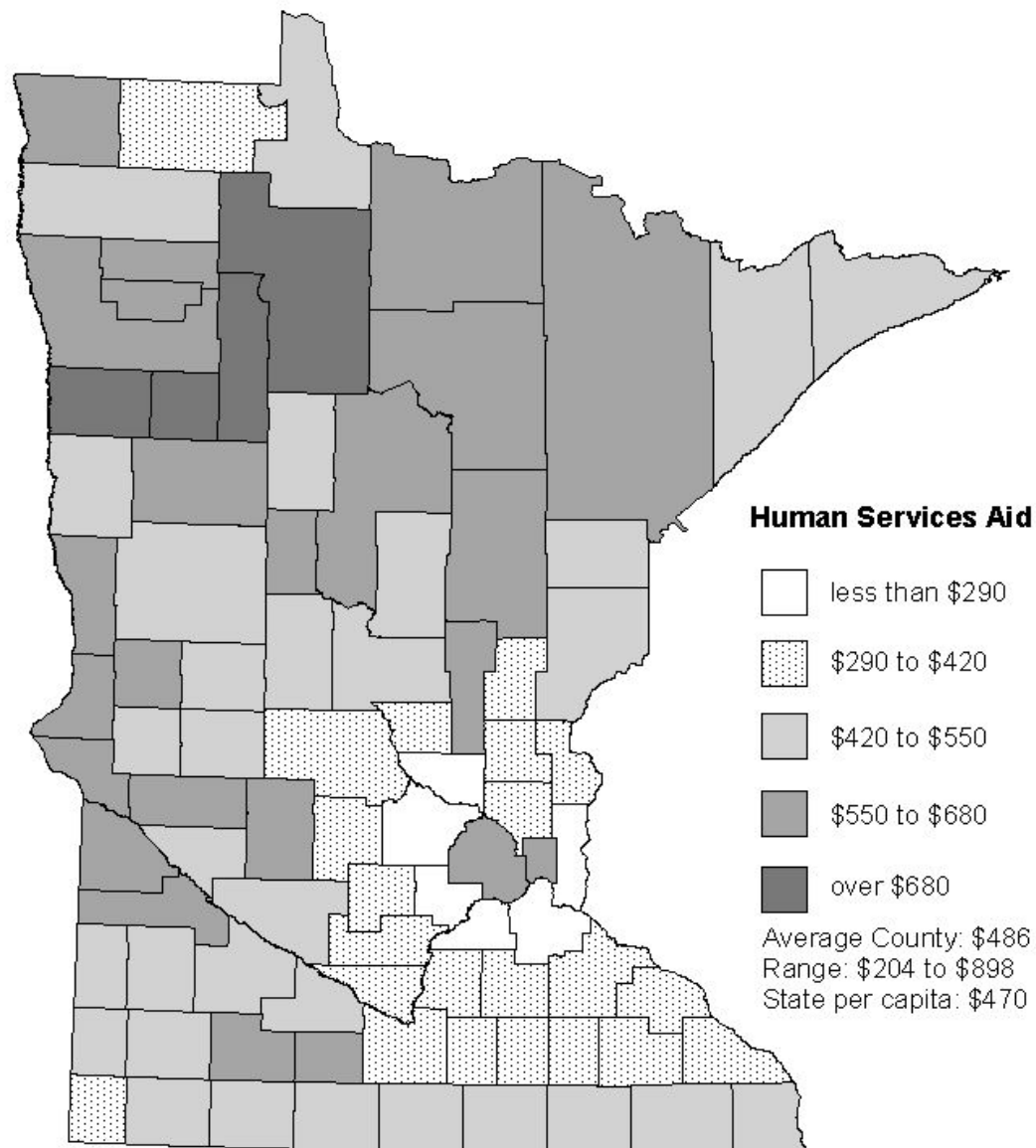
In these two groups, human services aid is administered through a “home” county: Lyon in Region VIII N and Faribault in the Human Service Board. The total human service amount for Region VIII N is \$21.0 million and for the Human Service Board, \$20.5 million. An estimated amount based on population for the five counties is contained in each of the respective county tables.

Human services aid data was obtained from the Department of Human Services, Financial Management Division.

## **Recent Law Changes**

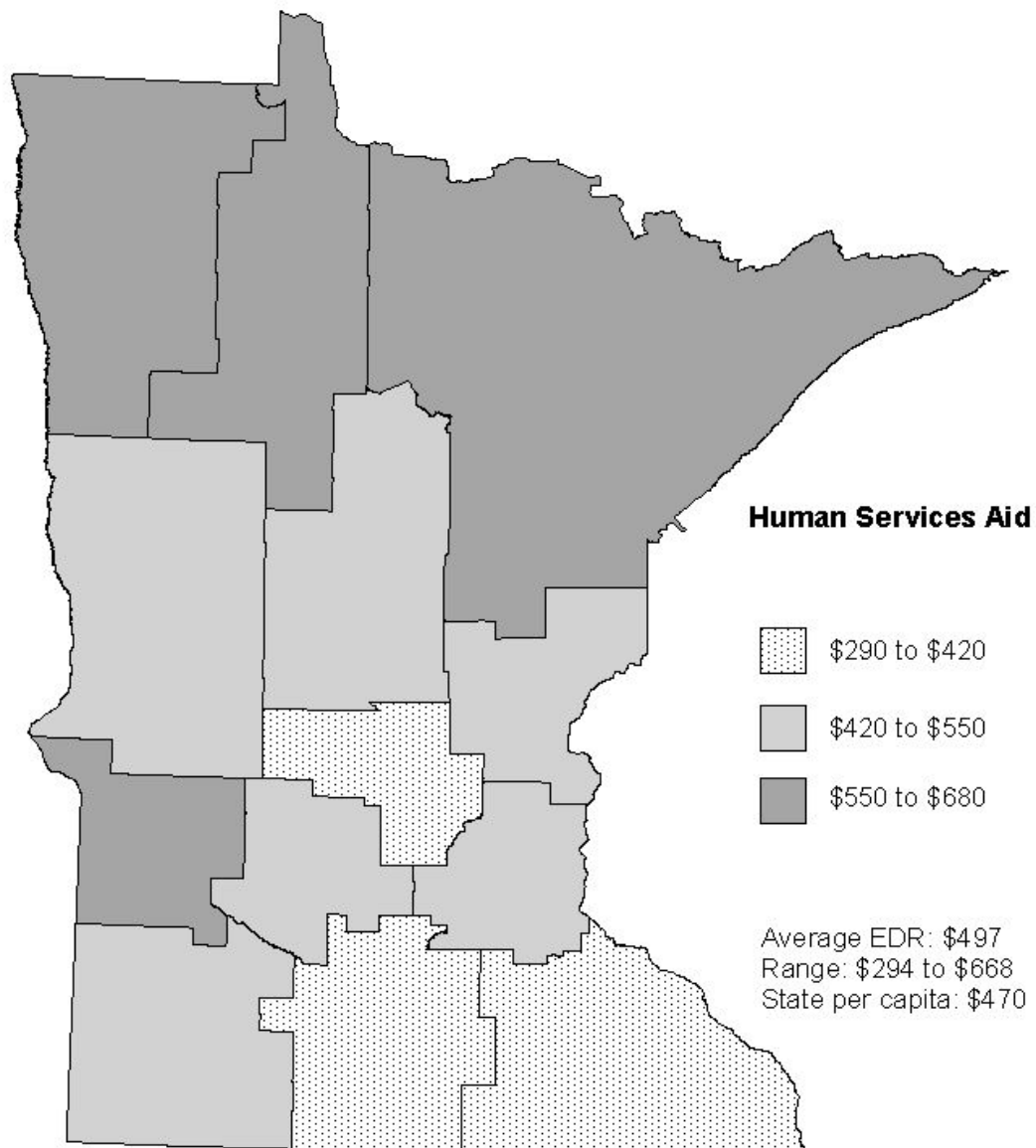
In 1997, the legislature replaced the Aid to Families with Dependent Children (AFDC) program with the Minnesota Family Investment Program (MFIP) as part of welfare reform. MFIP first took effect in calendar year 1998; it replaced AFDC in the 1999 update of this report, published December 2000.

## Human Services Aid per capita, 2000 by County\*



\* Although it may be more appropriate to display this information on a per case basis, aggregating cases across program types presents methodological difficulties. Rather, population, which is a standardized measure, is used.

## Human Services Aid per capita, 2000 by Economic Development Region



## The Past Five Years of Human Services Aid

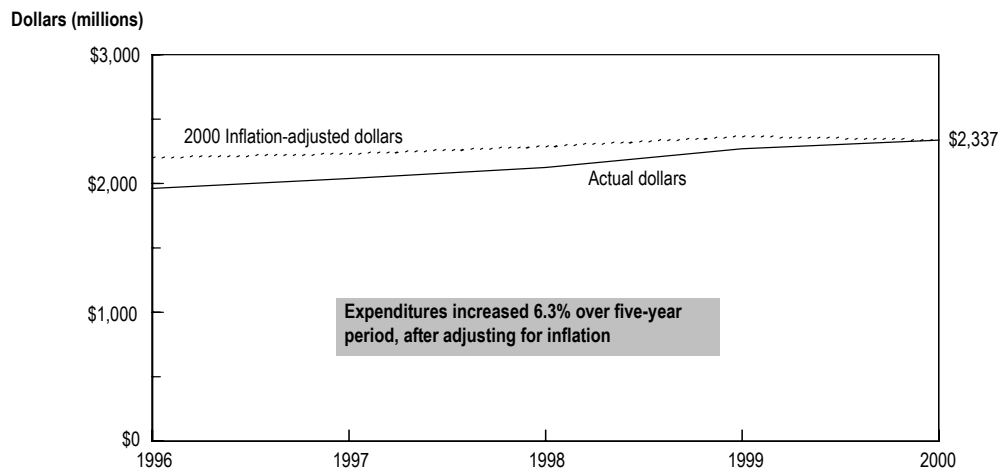
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Human Services Aid: 1996 to 2000

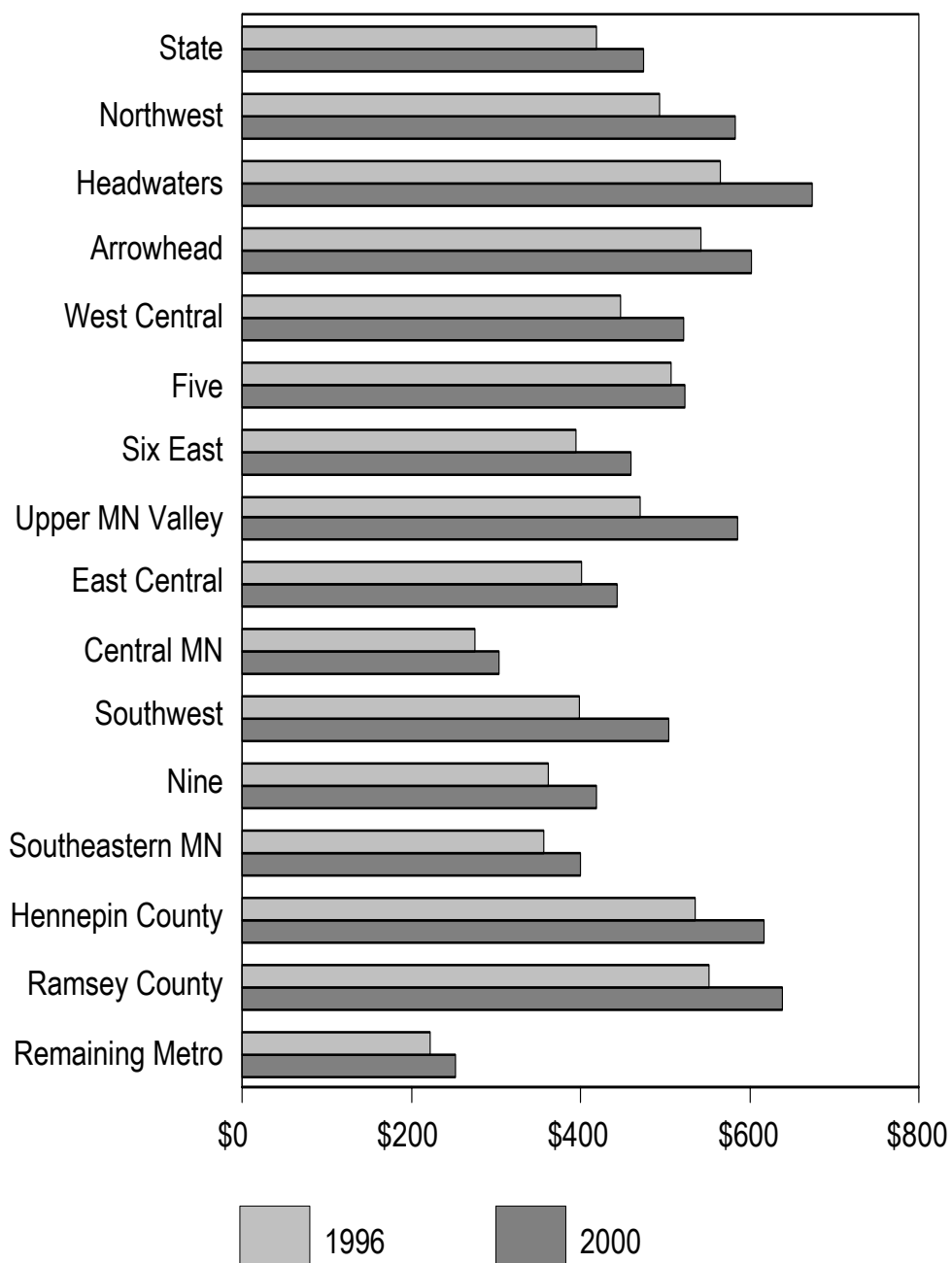
Current dollars, in thousands						
State	1996*	1997*	1998	1999	2000	5-Yr. Chg. Aid
<b>\$1,960,403</b>	<b>\$2,041,096</b>	<b>\$2,127,078</b>	<b>\$2,269,622</b>	<b>\$2,337,334</b>	<b>19%</b>	
Northern Regions						
Northwest (1)	45,066	45,963	48,160	52,523	51,594	14
Headwaters (2)	40,446	43,137	45,174	49,281	51,315	27
Arrowhead (3)	171,941	179,168	180,527	186,997	193,876	13
West Central (4)	92,318	95,553	100,883	112,214	109,608	19
Five (5)	72,025	72,664	74,623	77,440	79,574	10
East Central (7E)	49,554	49,155	52,829	57,711	60,371	22
Southern Regions						
Six East (6E)	45,230	45,669	48,678	54,898	53,366	18
Upper MN Valley (6W)	23,768	24,535	25,427	27,999	29,290	23
Central MN (7W)	81,534	85,728	87,410	94,441	97,908	20
Southwest (8)	49,736	50,760	53,760	60,789	61,428	24
Nine (9)	80,346	83,922	85,788	92,720	93,423	16
Southeastern MN (10)	156,836	161,151	167,971	181,190	184,176	17
<b>Total Nonmetro</b>	<b>\$908,801</b>	<b>\$937,405</b>	<b>\$971,229</b>	<b>\$1,048,205</b>	<b>\$1,065,928</b>	<b>17%</b>
Metro Region						
Hennepin County	573,623	594,502	625,002	663,596	688,820	20
Ramsey County	273,844	297,719	303,905	316,665	326,561	19
Remaining Metro	204,135	211,471	226,943	241,157	256,025	25
<b>Total Metro</b>	<b>\$1,051,602</b>	<b>\$1,103,691</b>	<b>\$1,155,850</b>	<b>\$1,221,418</b>	<b>\$1,271,406</b>	<b>21%</b>

\* The 1997 total amount includes \$13.7 million that was paid in 1997 which relates to calendar year 1996 (i.e., late payment amount).

### Statewide Human Services Aid



### Per Capita Human Services Aid 1996 and 2000



# Highway Aid

## Program Description

**Highway aid** is the total amount of state aid distributed to counties, cities with more than 5,000 persons, and towns for highway purposes. It includes three basic types of aid: (1) amounts distributed according to constitutional formula to all counties and to cities with population over 5,000; (2) amounts distributed to counties, cities, and towns from state bridge bond proceeds; and (3) amounts distributed to towns for town roads and bridges. The sources of these funds are the Highway User Tax Distribution Fund, a portion of motor vehicle sales tax revenues, and proceeds from state bridge bonds.

## Aid Amount and Reporting

### 2001 Highway Aid: \$497.6 million

The total state highway aid paid in calendar year 2001 to the counties, cities (i.e., municipal), and towns is shown below by category.

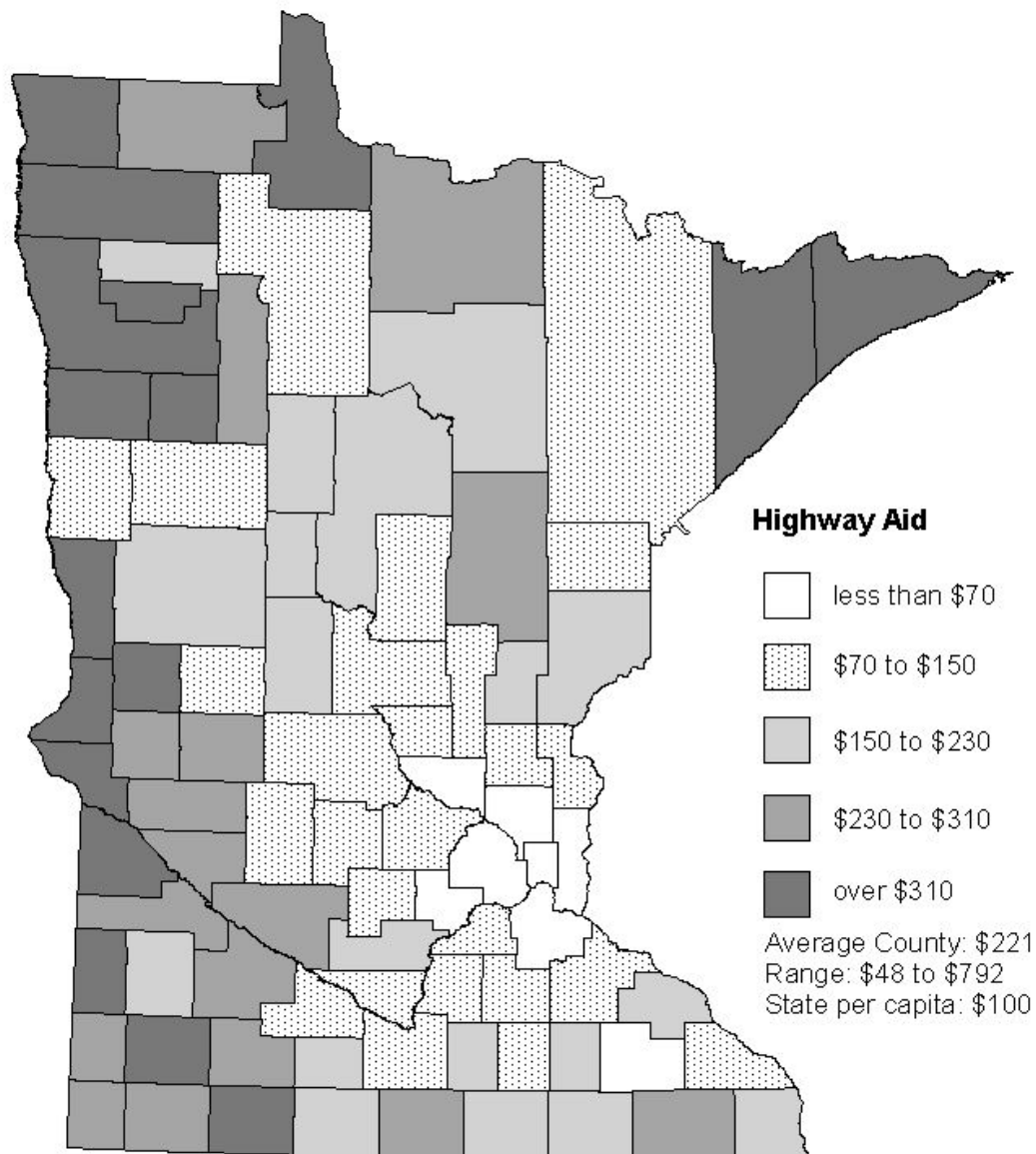
Type of Highway Aid		Amount		Total
<b>County Aid</b>	County State Aid	\$342,079,509	<b>County</b>	<b>\$357,538,369</b>
	County Bridge Bond Funding	<u>15,458,860</u>		
<b>Municipal Aid</b>	Municipal State Aid	\$108,558,171	<b>Municipal</b>	<b>\$111,867,787</b>
	Municipal Bridge Bond Funding	<u>3,309,616</u>		
<b>Township Aid</b>	Town Road Account	\$18,539,279	<b>Township</b>	<b>\$28,218,578</b>
	Town Bridge Account	6,807,866		
	Town Bridge Bond Funding	<u>2,871,433</u>		
		<b>Total Highway Aid</b>		<b>\$497,624,734</b>

The county and municipal turnback account money (excluding the money in the town road and town bridge accounts shown above) is **not** included in the above totals. In 2001, there was approximately \$23 million in the county turnback account and \$4.5 million in the municipal turnback account (including the current year allotments). This money is used on former state highways which have been “turned back” to the counties and municipalities. Disbursements of

\$10.4 million were made to the counties and \$3.9 million to municipalities. An additional \$6.9 million from the county account was used to pay back advances borrowed from construction accounts in previous years. The amount spent in each county is not readily available.

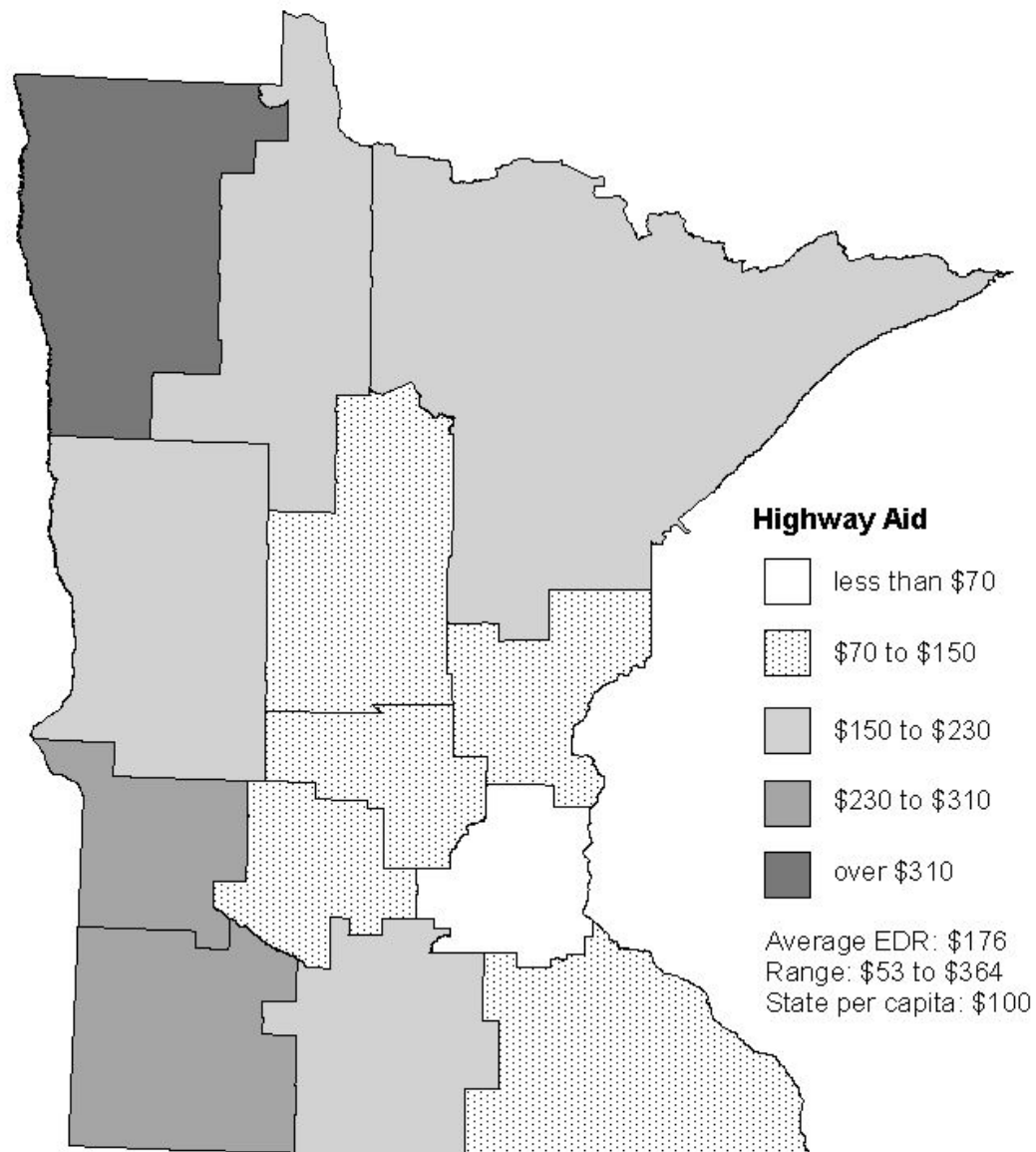
Highway aid data was obtained from the Department of Transportation.

## Highway Aid per capita, 2001 by County





## Highway Aid per capita, 2001 by Economic Development Region



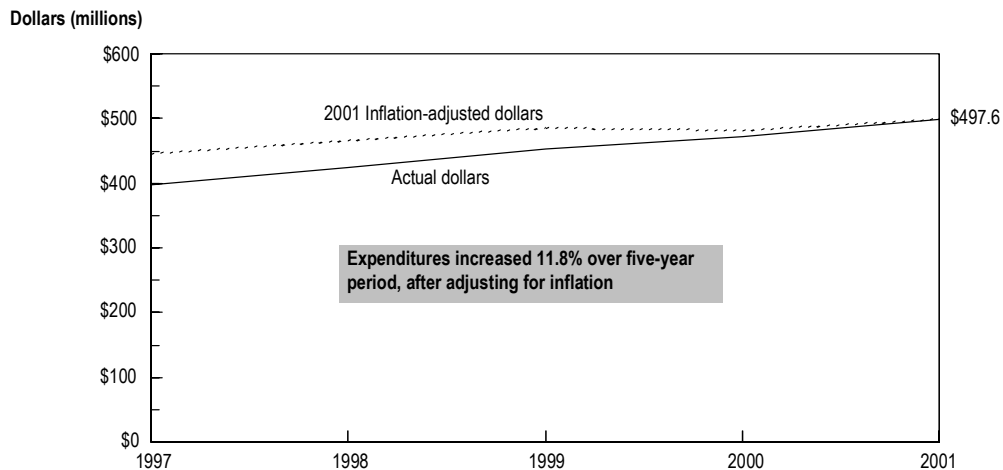
## The Past Five Years of Highway Aid

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 current (actual) and constant (inflation-adjusted) dollars.

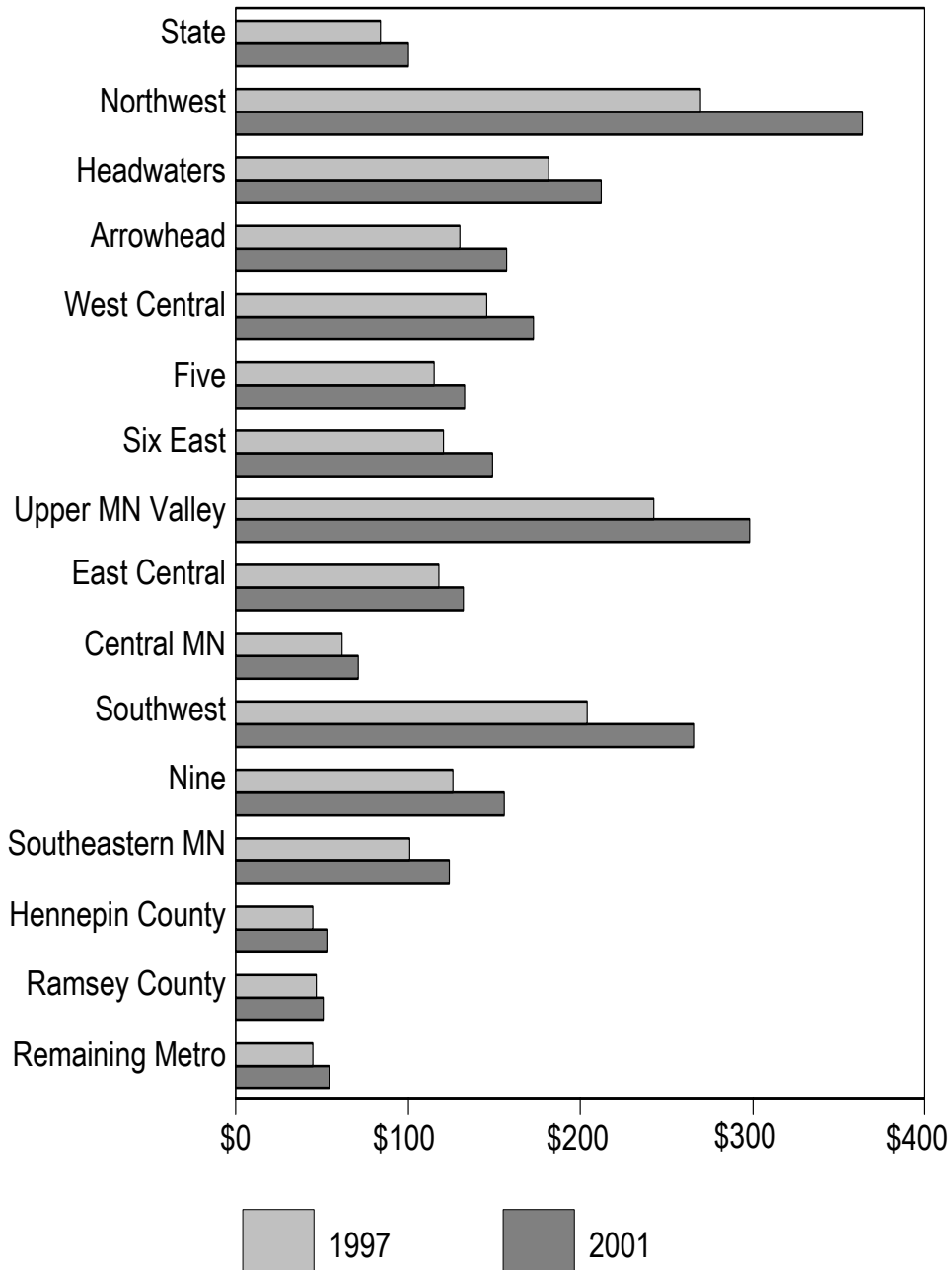
### Highway Aid: 1997 to 2001

	Current dollars, in thousands					
State	1997	1998	1999	2000	2001	5-Yr.
	<b>\$398,376</b>	<b>\$423,891</b>	<b>\$453,345</b>	<b>\$471,956</b>	<b>\$497,625</b>	<b>25%</b>
Northern Regions						
Northwest (1)	24,659	26,715	28,155	29,770	32,091	30
Headwaters (2)	13,179	13,895	14,870	15,949	16,308	24
Arrowhead (3)	41,491	43,257	46,929	47,826	50,606	22
West Central (4)	30,363	32,424	34,234	35,209	36,665	21
Five (5)	16,517	18,097	20,718	19,829	20,565	25
East Central (7E)	14,922	15,743	17,178	16,966	18,490	24
Southern Regions						
Six East (6E)	14,004	14,817	15,642	17,523	17,338	24
Upper MN Valley (6W)	12,278	13,246	13,895	14,360	14,819	21
Central MN (7W)	18,944	20,526	22,187	22,609	23,672	25
Southwest (8)	25,483	27,587	29,076	29,863	32,289	27
Nine (9)	28,117	30,981	31,534	33,553	34,961	24
Southeastern MN (10)	44,784	47,386	53,004	54,262	57,875	29
<b>Total Nonmetro</b>	<b>\$284,740</b>	<b>\$304,672</b>	<b>\$327,422</b>	<b>\$337,719</b>	<b>\$355,678</b>	<b>25%</b>
Metro Region						
Hennepin County	48,061	50,372	53,265	55,789	59,214	23
Ramsey County	23,302	24,078	24,838	27,366	26,283	13
Remaining Metro	42,272	44,769	47,819	51,082	56,449	34
<b>Total Metro</b>	<b>\$113,636</b>	<b>\$119,219</b>	<b>\$125,923</b>	<b>\$134,236</b>	<b>\$141,946</b>	<b>25%</b>

### State Highway Aid



### Per Capita Highway Aid 1997 and 2001



# Local Government Aid (LGA)

## Program Description

**Local government aid (LGA)** is a state program that provides property tax relief by giving general purpose financial support to local governments. It is not a categorical aid. The majority of the money distributed under the program is guaranteed (i.e., grandfathered). Increases in town LGA are proportional, based on payments in the previous year. The method for distributing city LGA increases was changed significantly by the 1993 Legislature. Beginning with aids payable in 1994, the amount of LGA a city received is the sum of the following:

- the city's **aid base** which is equal to the amount of LGA, equalization aid, and disparity reduction aid received by the city in 1992; plus
- the city's **formula aid** which is based on the relative difference between the city's need and its ability to pay.

The city's need is determined by four characteristics—city size, population decline, percent of the property in the city classified as commercial or industrial, and the age of the housing stock. Ability to pay is the city's adjusted tax capacity. In 2001, about \$327 million of the city LGA is in the aid base and about \$83 million is distributed via the formula.

## Aid Amount and Reporting

### 2001 Local Government Aid: \$415 million

The total amount of LGA that was available to all taxing districts for distribution for calendar year 2001 was \$414,782,062:

- Cities received      \$411,025,514
- Towns received      \$3,756,548

Counties have received no aid under the LGA program since 1992.

This \$415 million is **after** the subtraction of \$493,799 for various state administrative expenses, and **before** the subtraction of \$4.2 million in reductions for certain tax increment financing (TIF) in 179 municipalities throughout the state. Appendix E lists the aid reductions by municipality.

LGA data was obtained from the Department of Revenue.

## Law Changes

Below is an overview of the changes to town and city LGA.

### Town LGA:

In 1992, the amount of aid each town received was set equal to the amount received in 1991 plus \$1 per capita. Since 1992, the amount of aid each town receives is equal to the amount it receives in the previous year, increased by between 2.5 percent and 5.0 percent, depending on inflation (as measured by the implicit price deflator for state and local government purchases).

### Town LGA Eliminated in 2002:

As part of the property tax reform enacted by the 2001 Legislature, township LGA is eliminated beginning in calendar year 2002.

### City LGA:

#### 1994 aid changes:

- Equalization aid and the city share of disparity aid were folded into city LGA.
- A new formula for allocating increases in city LGA was adopted.
- A provision allowing for automatic increases in the city and town LGA appropriations, based on inflation, was adopted.

#### 1995-1999 aid changes:

- No significant changes

#### 2000 aid changes:

- \$4,315,624 of local performance aid previously paid to cities is folded into city LGA.

#### 2001 aid changes:

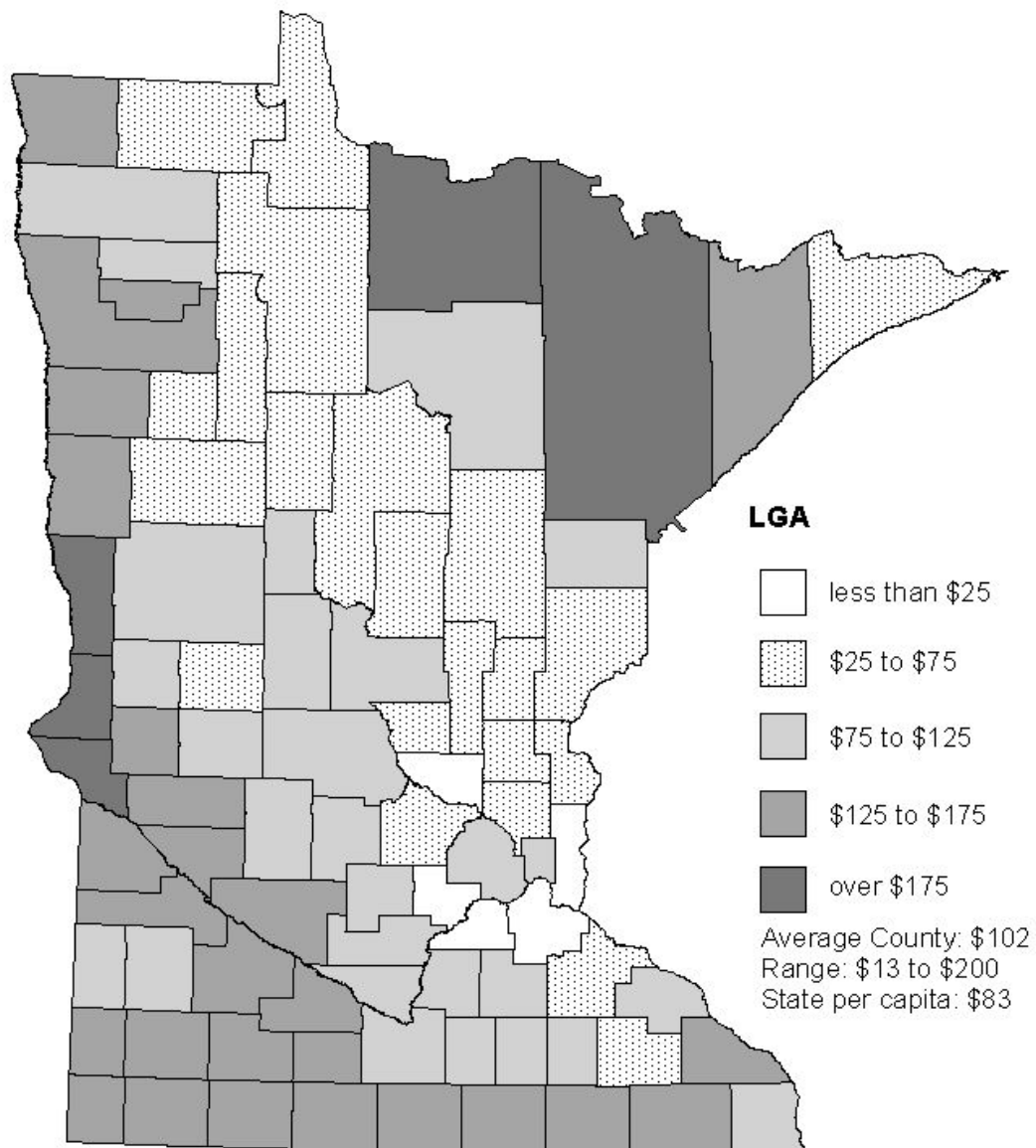
- No significant changes

#### 2002 aid changes:

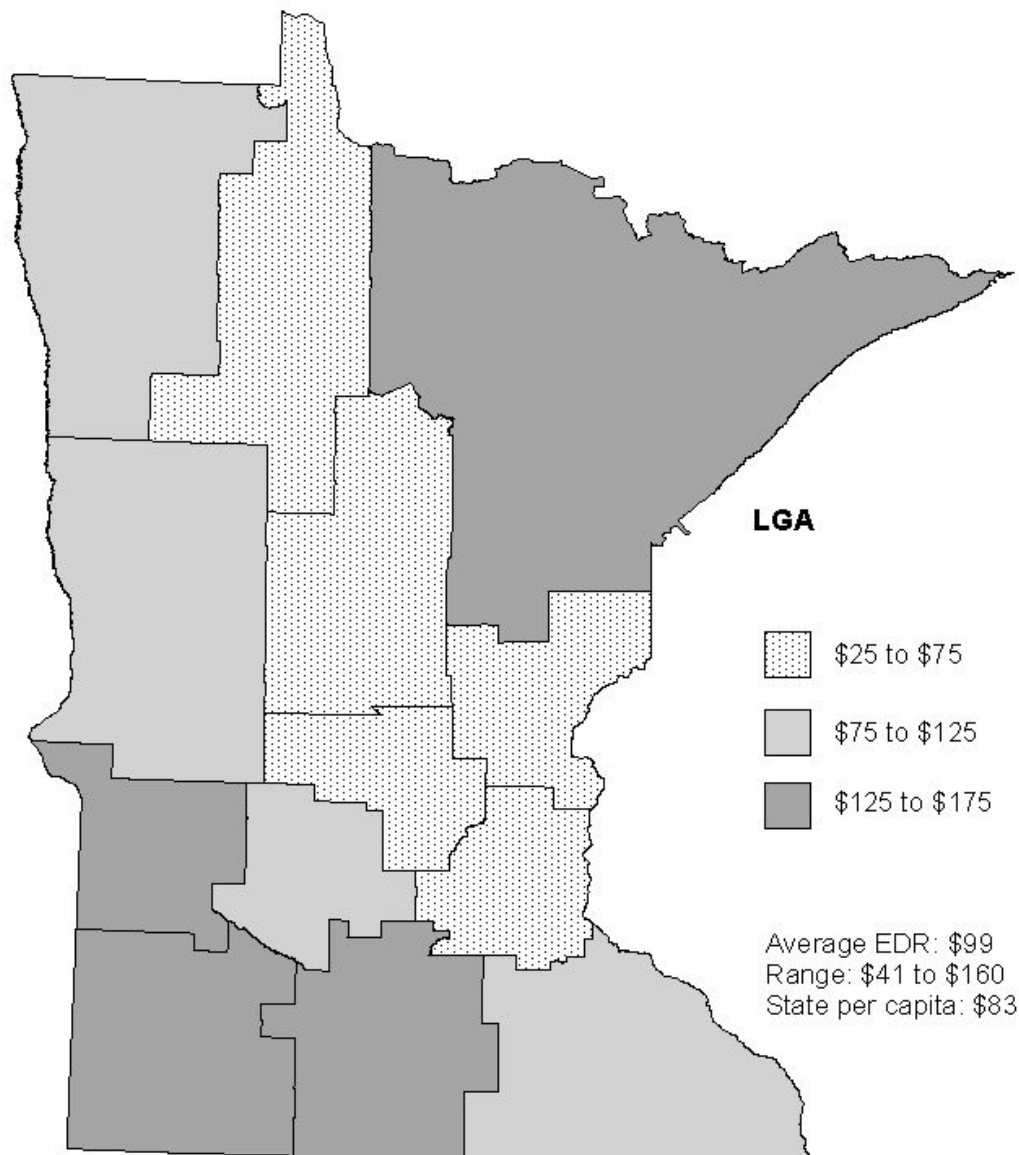
- City HACA is eliminated and the appropriation for city LGA is increased by \$140 million over the regularly scheduled inflation increase.
- The guaranteed portion of LGA is increased for cities in outstate Minnesota with a population greater than 10,000. The increase for each city is equal to the lesser of (1) \$60 multiplied by its population over 5,000; or (2) \$2.5 million.
- Both changes are part of the property tax reform enacted by the 2001 Legislature.

The effect of these changes will be in the next edition of *Major State Aids and Taxes*.

## Local Government Aid per capita, 2001 by County



## Local Government Aid per capita, 2001 by Economic Development Region



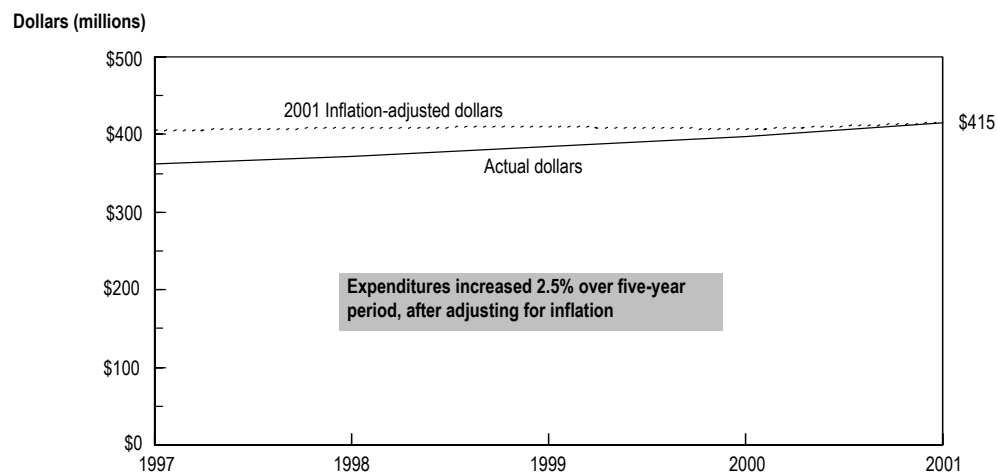
## The Past Five Years of Local Government Aid

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 current (actual) and constant (inflation-adjusted) dollars.

### Local Government Aid: 1997 to 2001

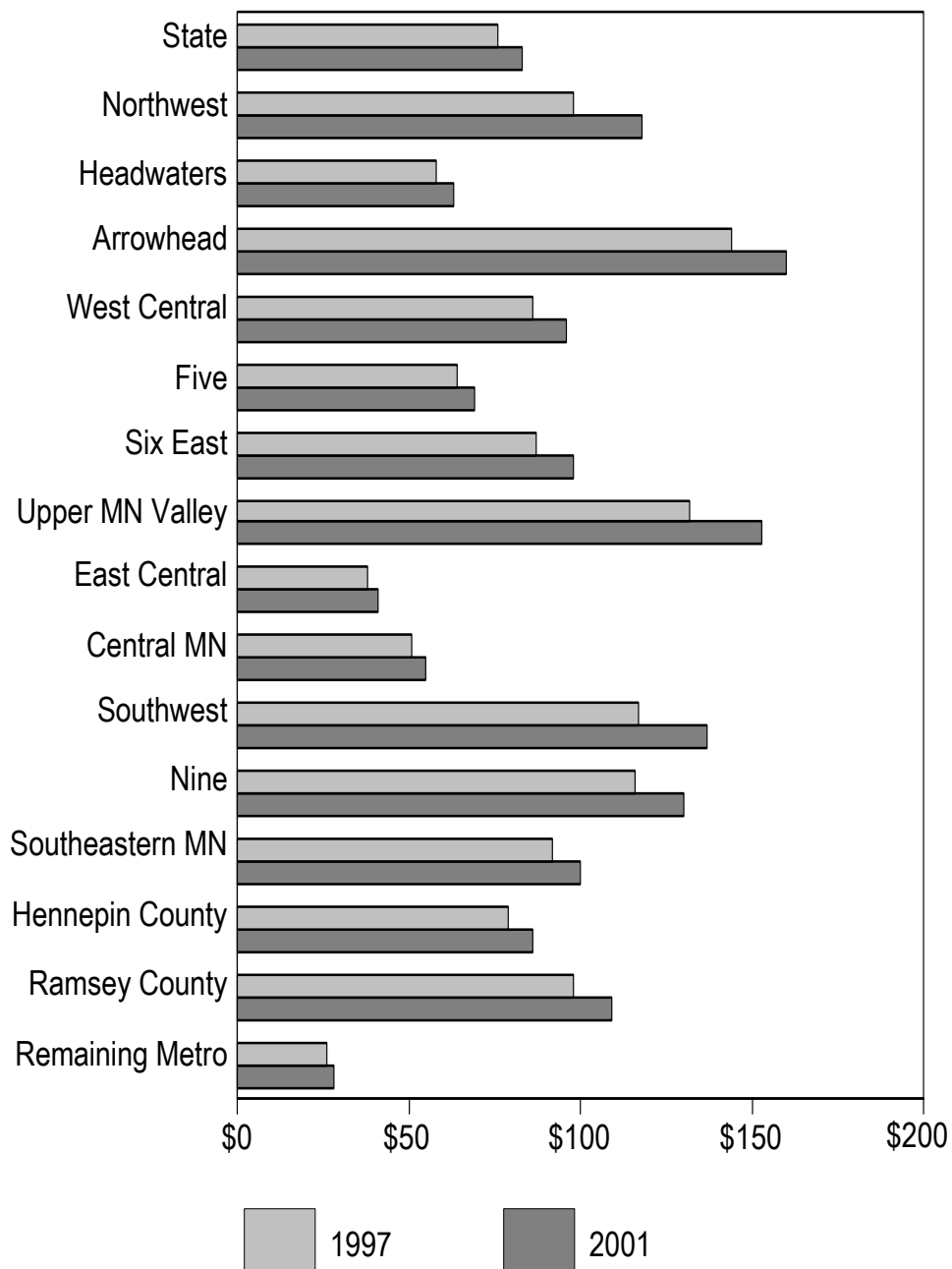
Current dollars, in thousands						
State	1997	1998	1999	2000	2001	5-Yr. Chg. Aid
<b>State</b>	<b>\$362,252</b>	<b>\$371,302</b>	<b>\$384,046</b>	<b>\$397,952</b>	<b>\$414,782</b>	<b>15%</b>
Northern Regions						
Northwest (1)	8,959	9,211	9,501	10,002	10,436	16
Headwaters (2)	4,223	4,318	4,461	4,619	4,853	15
Arrowhead (3)	45,811	46,902	48,234	49,470	51,487	12
West Central (4)	17,849	18,269	18,863	19,447	20,241	13
Five (5)	9,158	9,387	9,709	10,269	10,668	16
East Central (7E)	4,760	4,950	5,190	5,434	5,770	21
Southern Regions						
Six East (6E)	10,047	10,320	10,654	10,961	11,430	14
Upper MN Valley (6W)	6,694	6,893	7,103	7,325	7,626	14
Central MN (7W)	15,550	15,929	16,588	17,305	18,368	18
Southwest (8)	14,602	14,954	15,395	15,896	16,604	14
Nine (9)	25,882	26,007	26,849	27,716	29,010	12
Southeastern MN (10)	40,722	41,709	43,191	44,672	46,525	14
<b>Total Nonmetro</b>	<b>\$204,256</b>	<b>\$208,848</b>	<b>\$215,736</b>	<b>\$223,117</b>	<b>\$233,018</b>	<b>14%</b>
Metro Region						
Hennepin County	84,790	86,941	89,829	93,189	97,010	14
Ramsey County	48,873	50,154	51,864	53,428	55,687	14
Remaining Metro	24,333	25,359	26,616	28,218	29,067	19
<b>Total Metro</b>	<b>\$157,996</b>	<b>\$162,454</b>	<b>\$168,310</b>	<b>\$174,836</b>	<b>\$181,764</b>	<b>15%</b>

### Statewide Local Government Aid





### Per Capita Local Government Aid 1997 and 2001



# Disparity Reduction Aid (DRA)

## Program Description and Aid Amount and Reporting

### 2001 Disparity Reduction Aid: \$23.4 million

**Disparity reduction aid (DRA)** is a state aid to local governments that began in 1989. The total amount of aid for 2001 is \$23,413,211. Under the basic formula, aid was given to a taxing area if the total tax rate in the area exceeded 100 percent, based upon payable 1988 levies and market values (equalized) and payable 1989 class rates. An alternative formula gave disparity reduction aid to all unique taxing areas whose city government tax rate exceeded 23 percent, regardless of whether or not the total tax rate exceeded 100 percent.

DRA distributes the same amount each year to each jurisdiction.<sup>3</sup> Jurisdictions do not receive any more or any less in disparity aid either as a result of levy increases or reductions, valuation increases or decreases, or as the result of any other actions or occurrences.<sup>4</sup> The original 1990 DRA amount of \$63 million has had two major reductions.

For 1990 and subsequent years, \$20 million was deducted from DRA. That amount was offset by corresponding increases in each jurisdiction's homestead and agricultural aid (HACA), so the net effect upon each jurisdiction was neutral.

A 1994 law change provided that each city's share of the DRA be folded into the city's local government aid. The city share of DRA was about \$14 million. The remaining amount of DRA (after the \$14 million reduction) is distributed as shown on the following page.

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<sup>3</sup> Jurisdictions receive minor reductions in DRA each time there is a reduction in class rates. This is done because of interactions between the HACA formula and the DRA formula.

<sup>4</sup> The only exception is that if after the subtraction of disparity aid, a unique taxing district's tax extension rate is less than 90 percent, the disparity aid will be reduced by the amount necessary to increase the tax extension rate to 90 percent.

### Disparity Reduction Aid: 2001

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$687	2.9%
	Headwaters (2)	298	1.3
	Arrowhead (3)	12,871	55.0
	West Central (4)	403	1.7
	Five (5)	421	1.8
	East Central (7)	168	0.7
Southern Regions	Six East (6E)	440	1.9
	Upper MN Valley (6W)	966	4.1
	Central MN (7W)	204	0.9
	Southwest (8)	1,166	5.0
	Nine (9)	1,062	4.5
	Southeastern MN (10)	2,952	12.6
<b>Total Nonmetro</b>		<b>\$21,638</b>	<b>92.4%</b>
Metro Region (11)	Hennepin County	884	3.8
	Ramsey County	850	3.6
	Remaining Metro	40	0.2
<b>Total Metro</b>		<b>\$1,775</b>	<b>7.6%</b>
<b>State Total</b>		<b>\$23,413</b>	<b>100.0%</b>



# Homestead and Agricultural Credit Aid (HACA)

## Program Description

**Homestead and agricultural credit aid (HACA)** is a state aid program instituted in 1990 to take the place of the homestead credit and agricultural credit programs. It differs from the old credit programs in that aid amounts are determined by formula and paid to local governments before taxes are levied rather than as a percentage of tax levies that have already been made. With HACA, a jurisdiction's aid will not go up if it chooses to levy more tax, whereas aid amounts would increase as levies increase under the old credit programs.

HACA amounts were initially determined to be approximately the same as 1989 homestead credit plus agricultural credit. For the most part, each year each local government receives the same amount it received in the previous year. For county governments, HACA increases each year based upon the increase in the number of households served by the county. In addition, when the legislature reduces the class rate on a type of property, additional HACA is often given to each jurisdiction based upon the amount of tax base lost to the jurisdiction through the class rate reduction. Over the years, the legislature has used HACA funds to finance state takeovers of services that had been provided locally, and this has caused HACA amounts to be less in some years than in previous years.

## Aid Amount and Reporting

### 2001 Homestead and Agricultural Credit Aid: \$479.8 million

The total amount of HACA for taxes payable in 2001 is \$479,825,732. The amounts by type of taxing district are shown below.

<b>Taxing District</b>	<b>Amount</b>	<b>Percent</b>
County	\$208,599,684	43.5%
City	199,773,973	41.6
Township	29,270,458	6.1
School District	13,468,799	2.8
Special Taxing Districts	28,712,818	6.0
<b>Total</b>	<b>\$479,825,732</b>	<b>100.0%</b>

The HACA data was obtained from the Department of Revenue.

## Recent Law Changes

Over the years, the legislature has used the HACA program to reimburse local governments for some of the tax base lost as a result of class rate changes. The following is a brief historical overview of the class rate changes since 1996 as well as other miscellaneous adjustments made to HACA.

**For taxes payable in 1996**, there were no significant changes, and consequently no HACA increases related to class rate changes. County governments received modest HACA increases based upon the percentage growth in the number of households in the county. County HACA was reduced by \$10 million statewide, in return for a \$10 million increase in county criminal justice aid. HACA to counties, cities, towns, and special taxing districts was reduced by \$16 million in aggregate for state budgetary reasons. Finally, school district HACA was reduced by \$26.7 million, which was used to fund a further state takeover of special education costs.

**For taxes payable in 1997**, the only class rate reduction was for the first tier of noncommercial seasonal recreational property, resulting in \$7.7 million in additional HACA. The temporary HACA reduction of \$16 million in 1996 was restored, and in addition, county HACA grew by \$3.0 million due to the household growth factor. City and county HACA amounts were reduced by \$1 per capita to fund a new aid program for cities and counties called Local Performance Aid. HACA was reduced by \$6.8 million to fund an increase in county criminal justice aid—the HACA reduction was taken first from the HACA allocation to each county’s regional rail authority, and then from regular county HACA if there was not enough regional rail authority HACA. Finally, the program begun in 1996 which eliminates school district HACA over time and uses the savings to fund special education continued, reducing school district HACA by \$28.2 million in 1997.

**For taxes payable in 1998**, the class rates of virtually all classes of property were reduced through a mechanism referred to as “class rate compression.” The class rate compression mechanism did not provide for increases in HACA to ameliorate the effects of the class rate changes; instead, the education homestead credit does.

HACA did increase for payable 1998 by \$8.0 million to offset a class rate reduction for the first tier of seasonal recreational property (this class rate reduction was approved by the legislature in 1996, before adoption of class rate compression). In addition, county HACA increased by \$2.7 million due to the household growth factor, and school HACA was reduced by \$28.2 million in the continuing program of increased state funding for special education. Finally, HACA payments to certain cities were reduced by \$0.4 million for TIF aids (nonpermanent reductions).

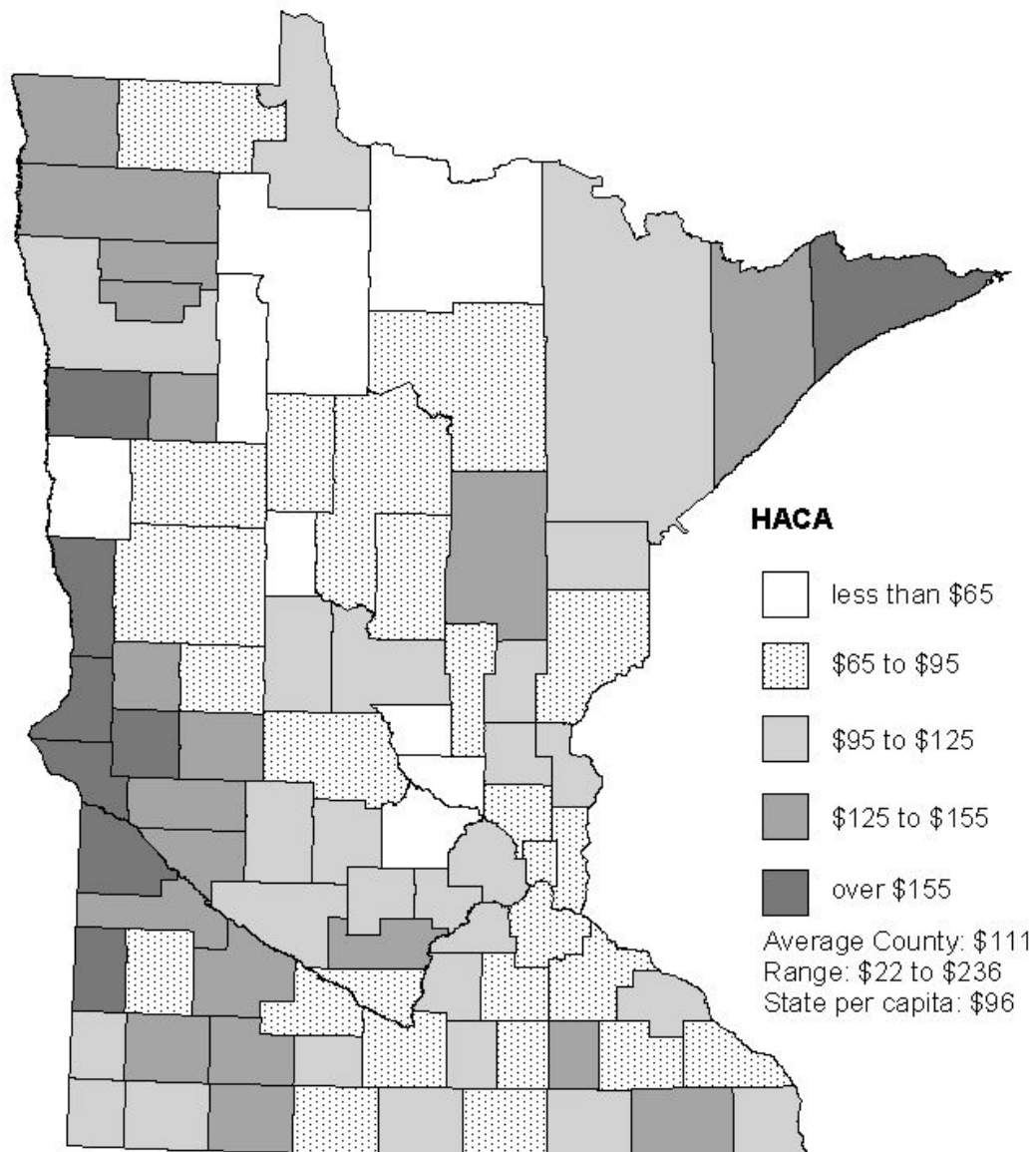
**For taxes payable in 1999**, school HACA was reduced by another \$28.2 million in the continuing program of increased state funding for special education.

**For taxes payable in 2000**, HACA was increased by about \$12.6 million to compensate local governments for the class rate reductions to agricultural homestead property and noncommercial seasonal recreational property. HACA was also increased by \$13.4 million to compensate for the fiscal disparities impact of commercial-industrial class rate changes that first took effect for

taxes payable in 1999. Finally, school HACA was reduced by another \$16.8 million in the continuing program of increased state funding for special education.

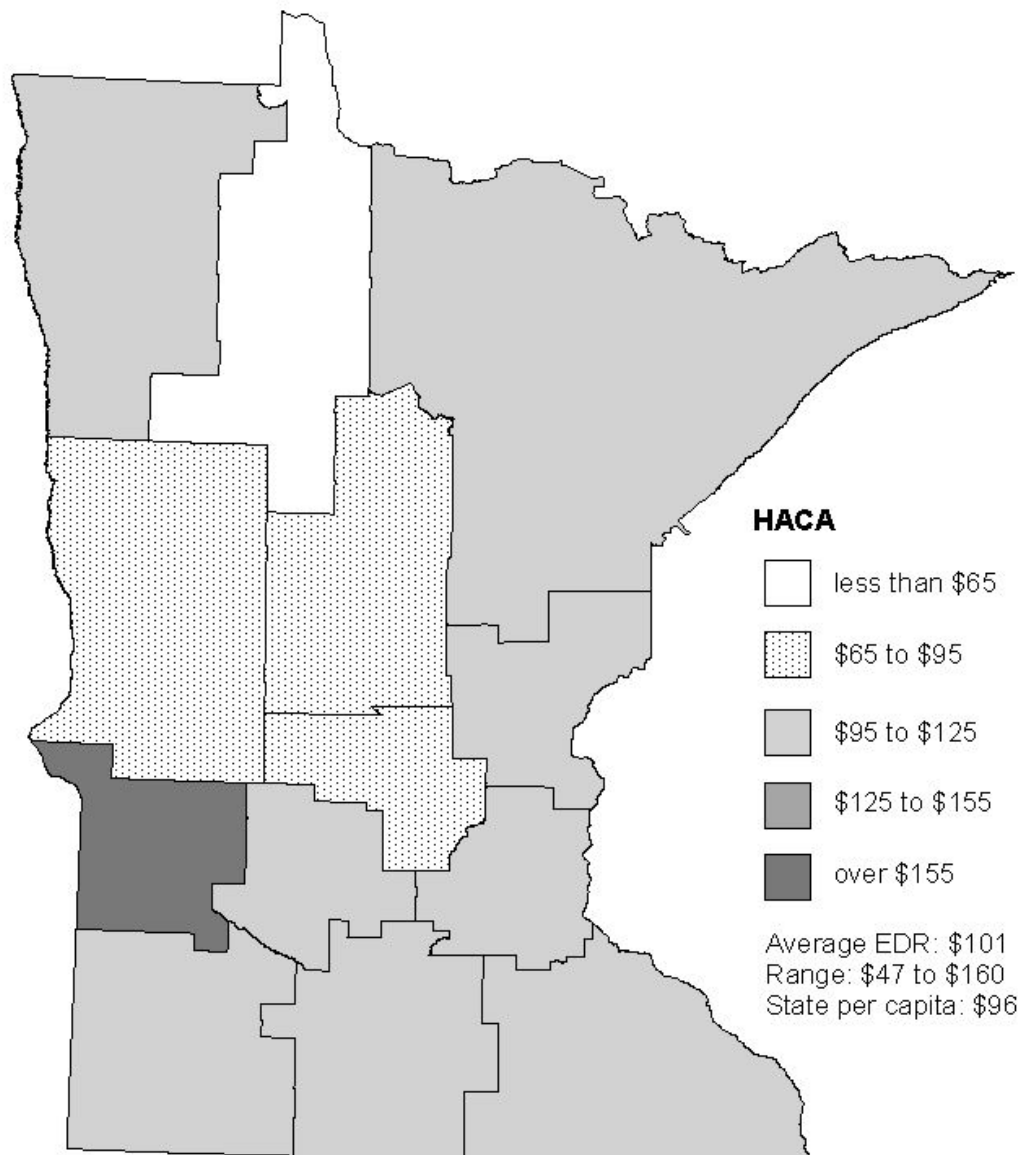
**For taxes payable in 2001**, HACA payment to all jurisdictions were reduced by \$2.5 million based on previously unavailable data which showed that the increase due to agricultural homestead class rate reductions in 2000 had been too high. In addition, HACA payments to counties were reduced by \$2.4 million to complete the state takeover of costs of district court employees begun in fiscal year 2001. School HACA payments were reduced by \$10.9 million in the ongoing program of reducing HACA payments to fund the state takeover of special education. Finally, county HACA payments were increased by \$3.3 million based on the household growth factor.

## HACA per capita, 2001 by County





## HACA per capita, 2001 by Economic Development Region



## The Past Five Years of HACA

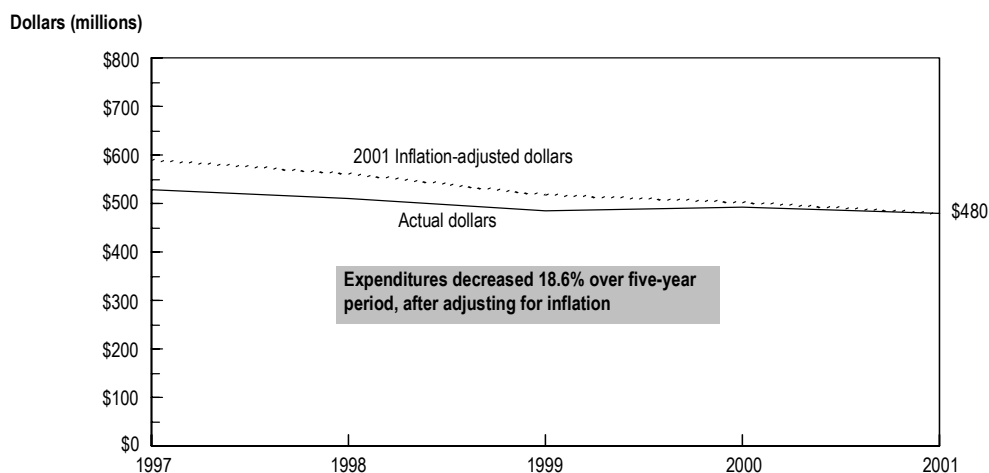
The table below summarizes the HACA amounts by region for the past five years for the state and economic development regions. The graph shows total dollars of HACA aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Homestead and Agricultural Credit Aid: 1997 to 2001<sup>5</sup>

Current dollars, in thousands

State	1997	1998	1999	2000	2001	5-Yr. Chg. Aid
<b>State</b>	<b>\$527,650</b>	<b>\$510,106</b>	<b>\$484,812</b>	<b>\$492,296</b>	<b>\$479,826</b>	<b>-9%</b>
Northern Regions						
Northwest (1)	12,200	11,814	11,316	11,356	10,877	-11
Headwaters (2)	4,507	4,787	4,491	4,070	3,639	-19
Arrowhead (3)	37,463	38,420	37,372	37,286	36,651	-2
West Central (4)	21,428	21,925	20,997	21,164	19,979	-7
Five (5)	12,883	14,260	13,806	13,763	13,187	2
East Central (7E)	13,810	14,166	13,826	13,698	13,656	-1
Southern Regions						
Six East (6E)	13,840	13,588	13,044	13,404	12,718	-8
Upper MN Valley (6W)	8,217	7,907	7,581	8,245	7,959	-3
Central MN (7W)	27,589	26,727	25,485	24,155	23,067	-16
Southwest (8)	16,724	16,159	15,523	15,268	14,321	-14
Nine (9)	26,528	25,526	24,329	23,592	22,292	-16
Southeastern MN (10)	49,335	47,472	45,502	45,966	44,931	-9
<b>Total Nonmetro</b>	<b>\$244,525</b>	<b>\$242,751</b>	<b>\$233,271</b>	<b>\$231,966</b>	<b>\$223,277</b>	<b>-9%</b>
Metro Region						
Hennepin County	127,325	119,319	111,131	115,531	115,250	-9
Ramsey County	53,264	50,036	46,853	48,746	47,512	-11
Remaining Metro	102,535	97,999	93,558	96,054	93,786	-9
<b>Total Metro</b>	<b>\$283,124</b>	<b>\$267,354</b>	<b>\$251,541</b>	<b>\$260,330</b>	<b>\$256,548</b>	<b>-9%</b>

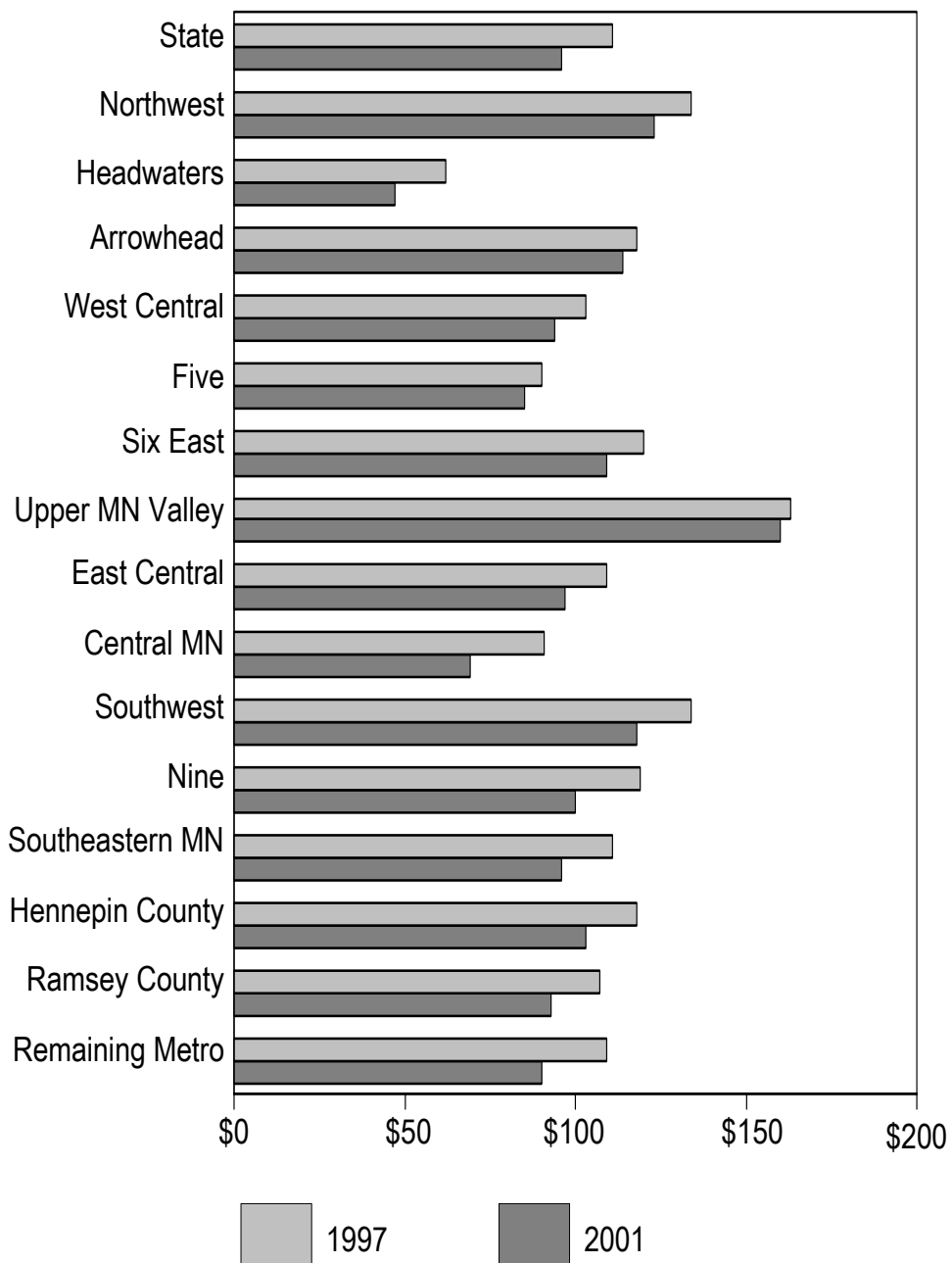
### Statewide Homestead and Agricultural Credit Aid<sup>5</sup>



House Research Graphics

<sup>5</sup> See law changes on pages 38 and 39 which have been made to HACA and affect the overall amount distributed.

### Per Capita Homestead and Agricultural Credit Aid 1997 and 2001





# County Criminal Justice Aid

## Program Description

**County criminal justice aid** is a state aid to county governments that is intended to reduce the reliance of county criminal justice and corrections programs on property taxes. The aid must be used to pay expenses associated with criminal justice activities including law enforcement, criminal adjudication, and corrections.

## Aid Amount and Reporting

### 2001 County Criminal Justice Aid: \$30.5 million

In 2001 county criminal justice aid totaled \$30,490,240. Criminal justice aid is distributed to each county based upon a formula:

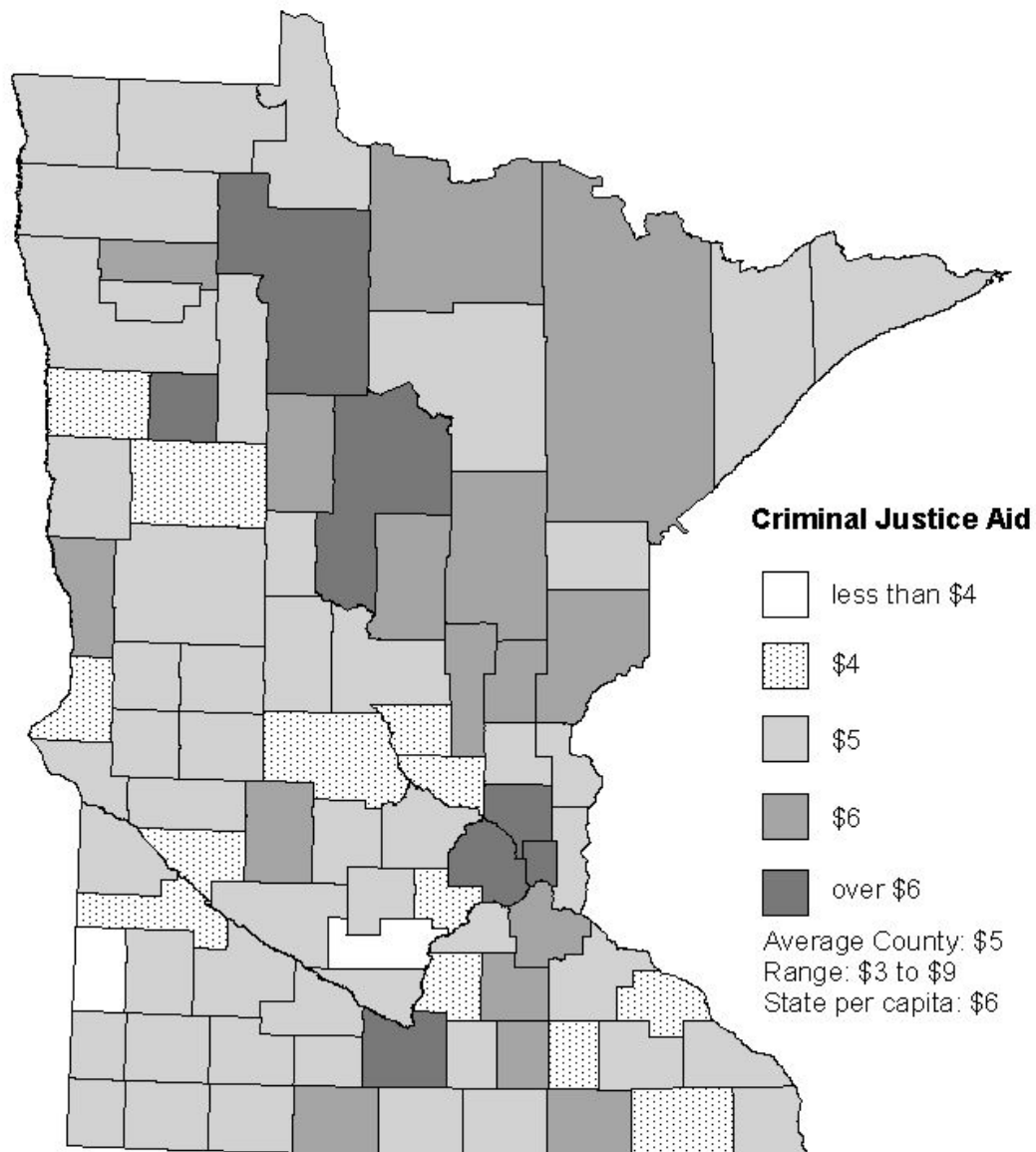
- One-half is distributed to each county in the same proportion that the county's population is to the population of all counties.
- One-half of the aid is distributed to each county in the same proportion that the county's Part I crimes are to the total Part I crimes for all counties. "Part I crimes" is a classification created by the federal government to measure "serious crime," and includes the following eight crimes: murder, rape, aggravated assault, robbery, burglary, larceny, motor vehicle theft, and arson.

Each calendar year, 1.5 percent of the total appropriation is retained by the Commissioner of Revenue to make reimbursements to the Commissioner of Finance to defray the additional costs associated with court-ordered counsel of the district public defender. For 2001, this amount was \$464,318. The total in this report is after subtraction of this amount.

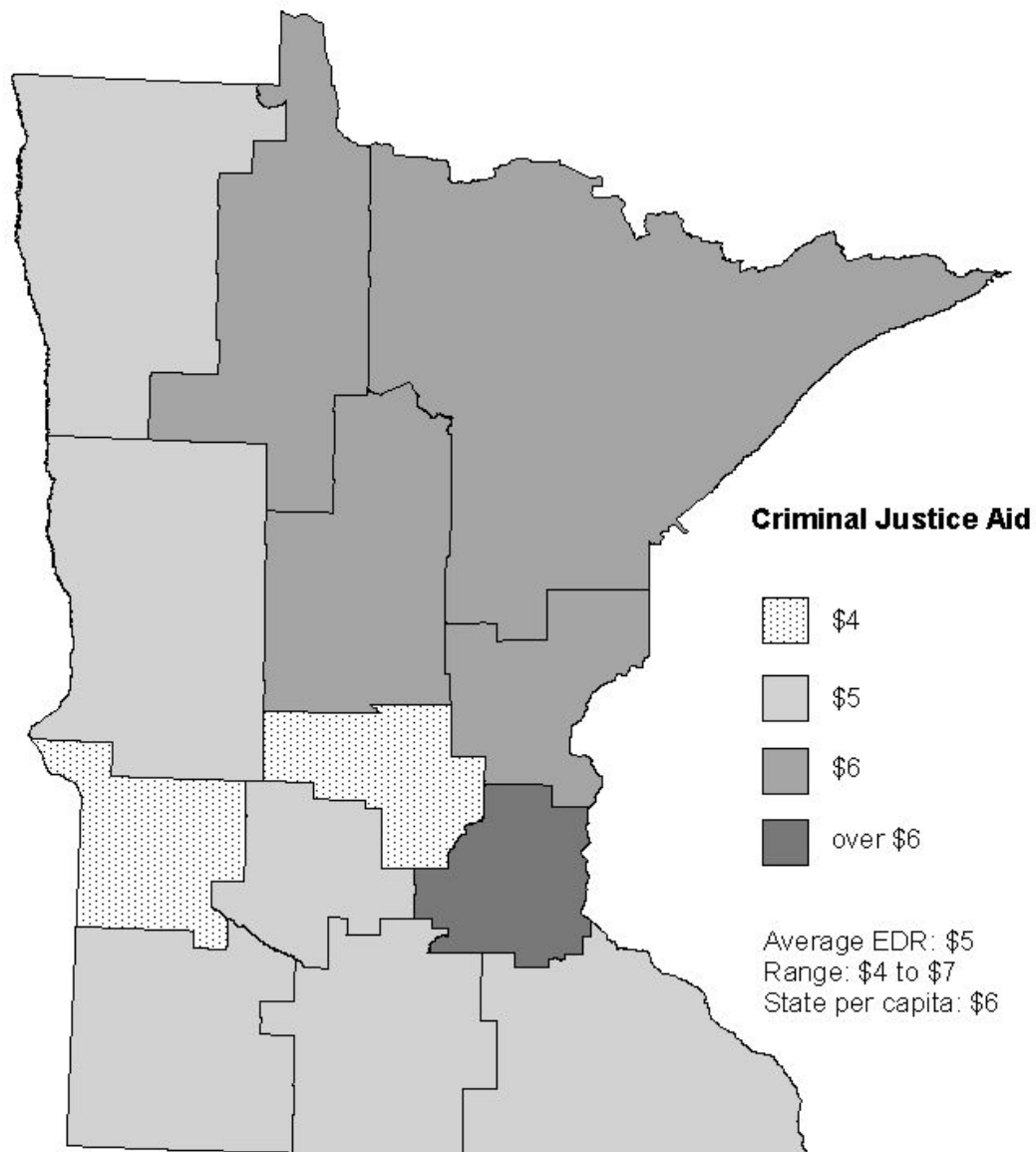
## Recent Law Changes

In taxes payable 1996, HACA was reduced by \$10 million statewide, in return for a \$10 million increase in county criminal justice aid. Then again for taxes payable in 1997, another transfer was made from HACA to criminal justice aid in the amount of \$6.8 million (see page 38).

## Criminal Justice Aid per capita, 2001 by County



## Criminal Justice Aid per capita, 2001 by Economic Development Region



## The Past Five Years of Criminal Justice Aid

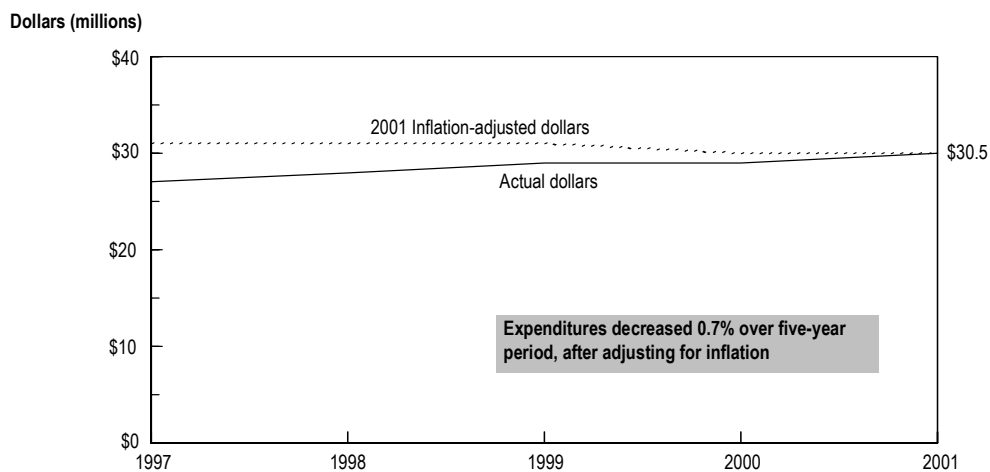
The table below shows the distribution of county criminal justice aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of county criminal justice aid for that same time period in current (actual) and constant (inflation-adjusted)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

### Criminal Justice Aid: 1997 to 2001

	Current dollars, in thousands					
State	1997*	1998	1999	2000	2001	5-Yr. Chg. Aid*
<b>Northern Regions</b>	<b>\$27,488</b>	<b>\$28,025</b>	<b>\$28,650</b>	<b>\$29,356</b>	<b>\$30,490</b>	<b>11%</b>
Northwest (1)	417	417	420	436	465	12
Headwaters (2)	419	427	463	464	497	19
Arrowhead (3)	1,679	1,716	1,727	1,814	1,871	11
West Central (4)	1,000	1,020	990	1,041	1,049	5
Five (5)	835	827	851	878	917	10
East Central (7E)	655	681	707	761	774	18
<b>Southern Regions</b>						
Six East (6E)	596	599	580	593	630	6
Upper MN Valley (6W)	212	212	213	217	216	2
Central MN (7W)	1,452	1,490	1,568	1,624	1,438	-1
Southwest (8)	512	535	543	535	581	14
Nine (9)	1,110	1,076	1,091	1,101	1,174	6
Southeastern MN (10)	2,268	2,264	2,223	2,352	2,426	7
<b>Total Nonmetro</b>	<b>\$11,155</b>	<b>\$11,264</b>	<b>\$11,375</b>	<b>\$11,818</b>	<b>\$12,039</b>	<b>8%</b>
<b>Metro Region</b>						
Hennepin County	7,951	8,046	8,350	8,271	8,710	10
Ramsey County	3,485	3,573	3,680	3,762	3,895	12
Remaining Metro	4,898	5,142	5,245	5,505	5,846	19
<b>Total Metro</b>	<b>\$16,333</b>	<b>\$16,761</b>	<b>\$17,275</b>	<b>\$17,538</b>	<b>\$18,451</b>	<b>13%</b>

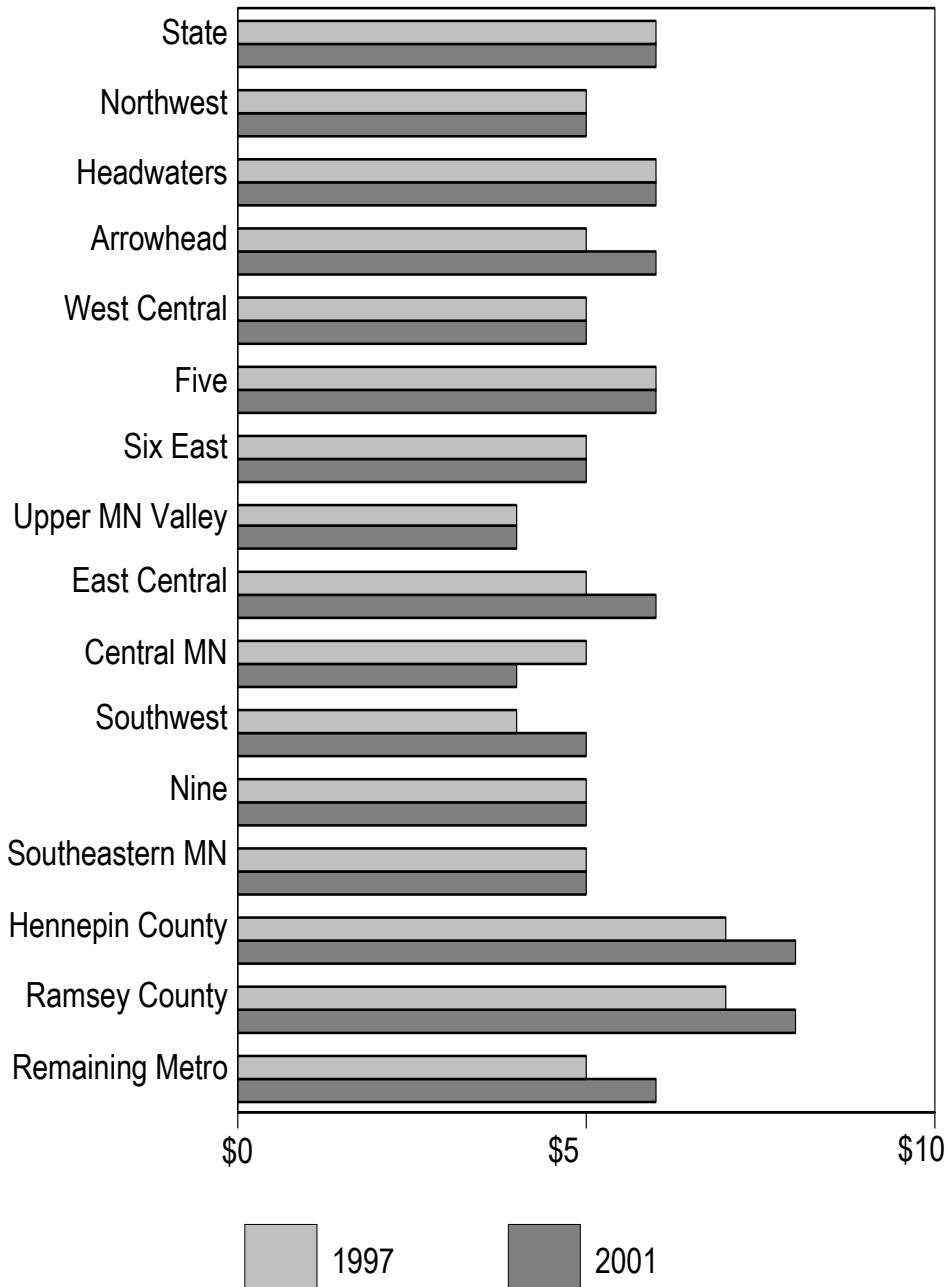
\* County HACA was reduced by \$6.8 million in 1997. Criminal justice aid was increased by the same amount.

### Criminal Justice Aid





### Per Capita Criminal Justice Aid 1997 and 2001



# 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 from one of three basic funding systems: the community corrections act (CCA), county probation officer (CPO), and the Department of Corrections (DOC). They are as follows:

- Thirty-one counties are CCA counties. This group contains about 70 percent of the state's population, including most of the Twin Cities metropolitan area.
- Fifty-six counties are non-CCA counties. Although the DOC provides adult felony supervision to all 56 of these counties, they differ and are generally referenced as follows:
  - Thirty counties (called "CPO" counties) provide their own juvenile and adult misdemeanor supervision;
  - Twenty-six 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

### 2001 Community Corrections Funding: \$80.4 million

In 2001 the state funding was \$80,396,086.<sup>6</sup> The table below lists the calendar year 2001 statewide total amounts for the various community corrections funding programs.

Program	Amount	Percent
CCA Aid	\$36,871,123	45.9%
CPO reimbursement aid	4,433,000	5.5
DOC field services	6,411,000	8.0
Adult felony caseload reduction	1,552,745	1.9
Caseload/workload reduction	16,886,925	21.0
Intensive supervision	4,047,975	5.0
Juvenile placement	5,207,999	6.5
Enhanced supervision of adult sex offenders	4,985,319	6.2
<b>Total Aid and In-kind Services</b>	<b>\$80,396,086</b>	<b>100.0%</b>

---

<sup>6</sup> An additional \$20.5 million, not included in this report, was distributed for miscellaneous categorical services.

Although community corrections funding has only appeared in this report since 1995, they are not new programs. The state has helped the counties for many years in providing and managing its community correctional services for their offender populations.

The community corrections funding total includes additional dollars for enhanced supervision of adult felony sex offenders. This additional aid began in calendar year July 1, 2000, and increased to about \$5.0 million for calendar year 2001.

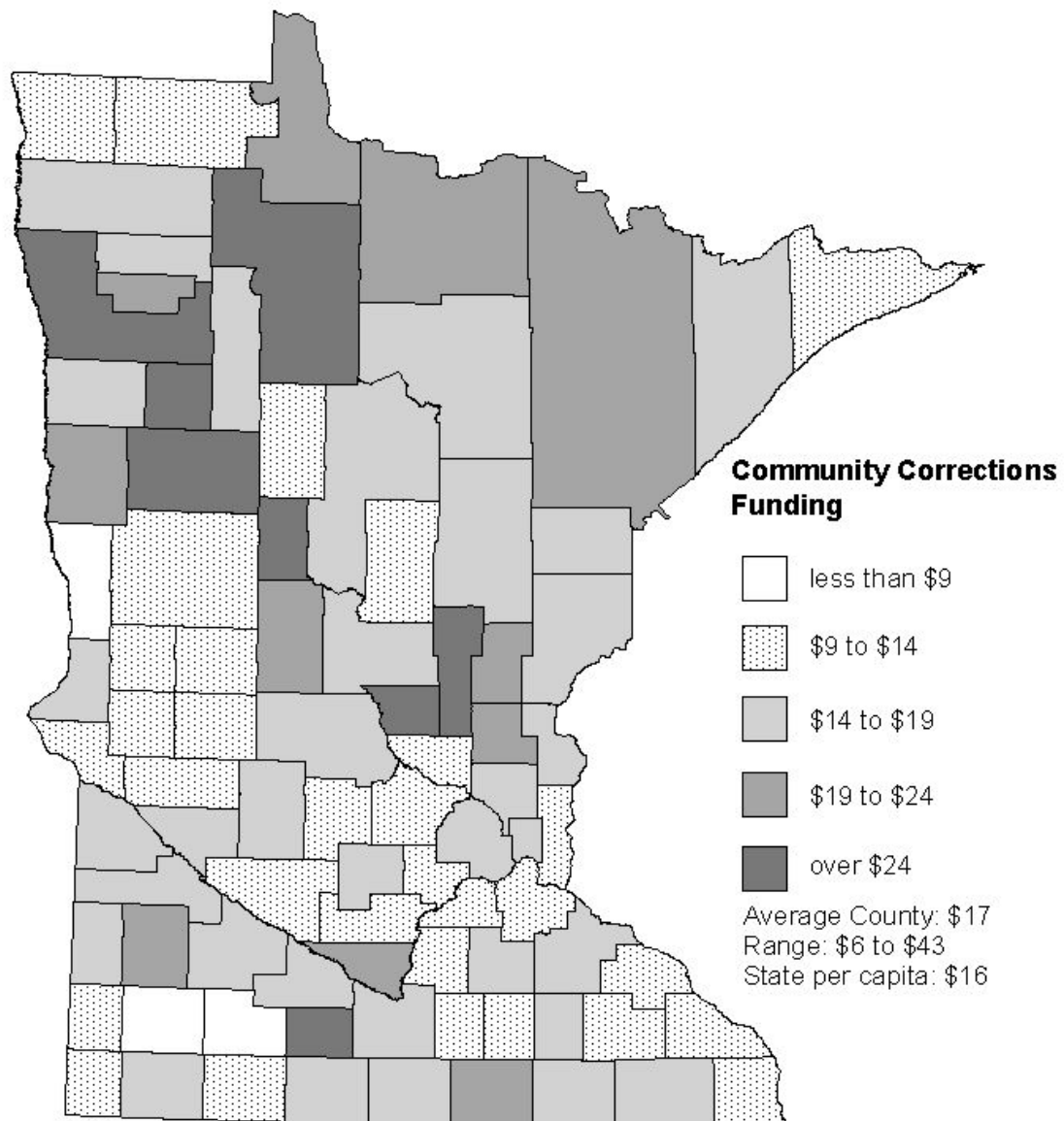
The community corrections funding total includes the second year of juvenile placement aid. Due to timing issues in beginning the program, calendar year 1999 data in a previous report effectively showed about one-and-a-half years' worth of aid.

The DOC distributes some adult felony reduction aid, caseload/workload reduction aid, intensive supervision aid, and juvenile placement aid to regional groups of counties. For purposes of this report, these aid amounts were apportioned to the individual counties within each region based on the distribution of CCA aid to these counties. This apportionment method was suggested by the DOC. These counties and the DOC regions they belong to are listed in the table below.

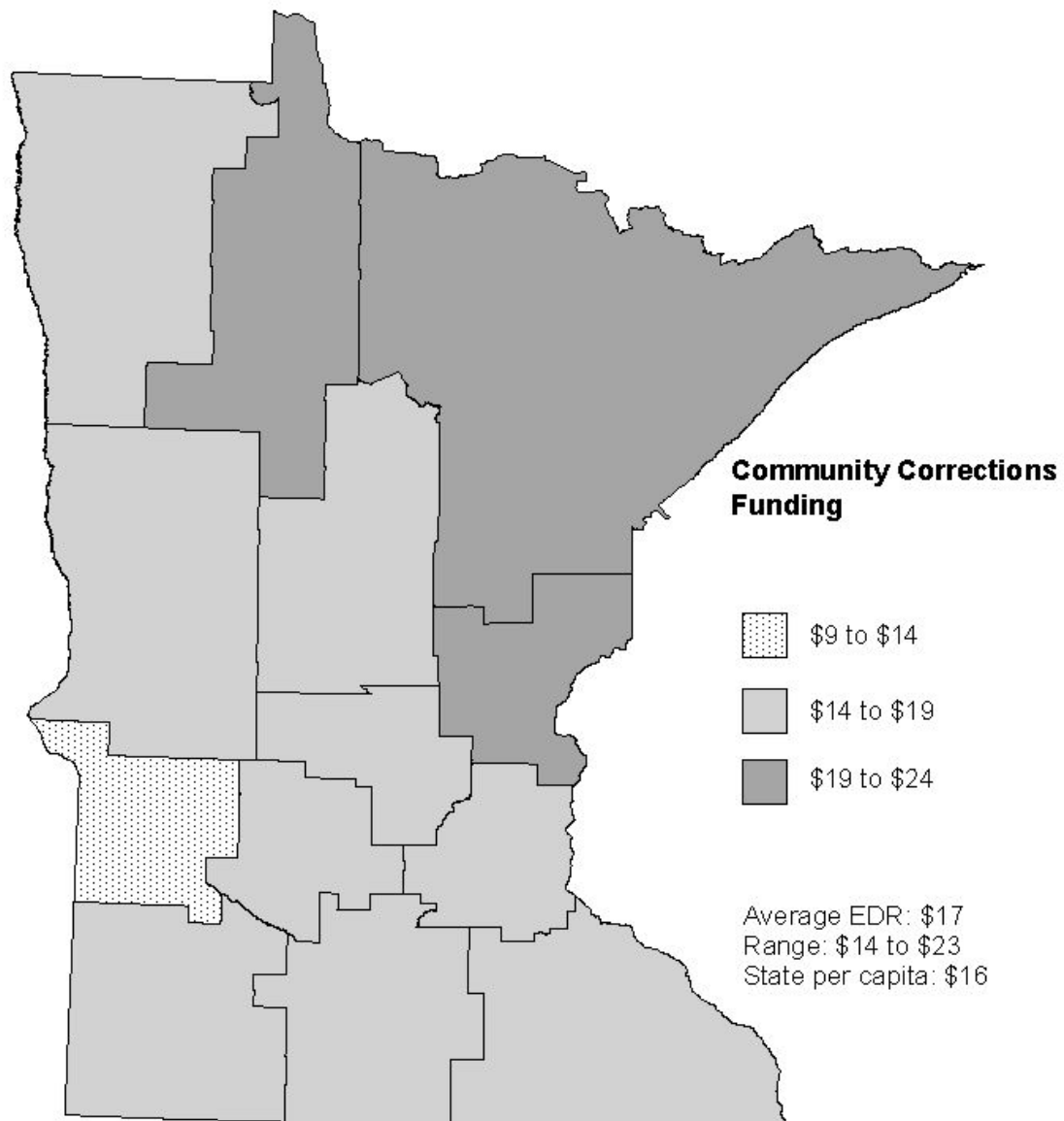
<b>Region</b>	<b>Counties</b>
Central Minnesota	Aitkin Crow Wing Morrison
DFO	Dodge Fillmore Olmsted
Tri-County	Norman Polk Red Lake
Arrowhead	Carlton Cook Koochiching Lake St. Louis
Region 6W	Chippewa Lac Qui Parle Swift Yellow Medicine
Rock/Nobles	Rock Nobles
Todd/Wadena	Todd Wadena

The community corrections funding data was obtained from the DOC.

## Community Corrections Funding per capita, 2001 by County



## Community Corrections Funding per capita, 2001 by Economic Development Region



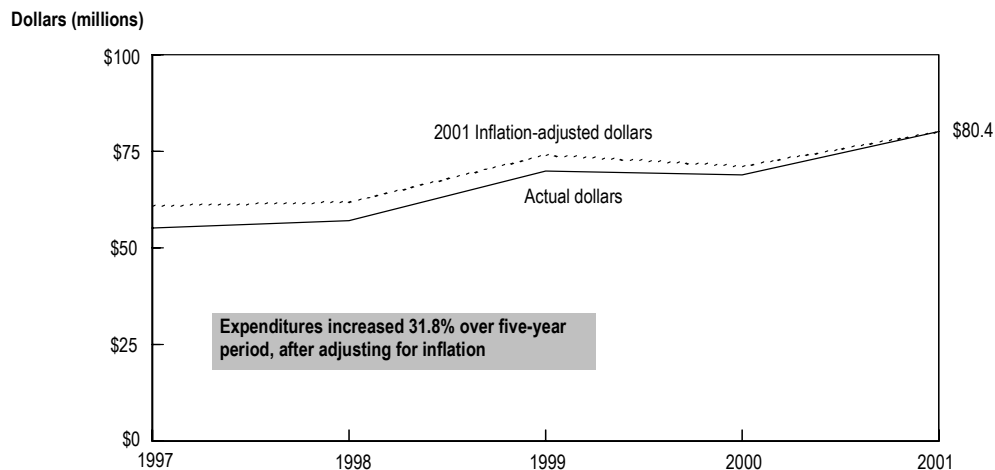
## The Past Five Years of Community Corrections Funding

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 current (actual) and constant (inflation-adjusted) dollars.

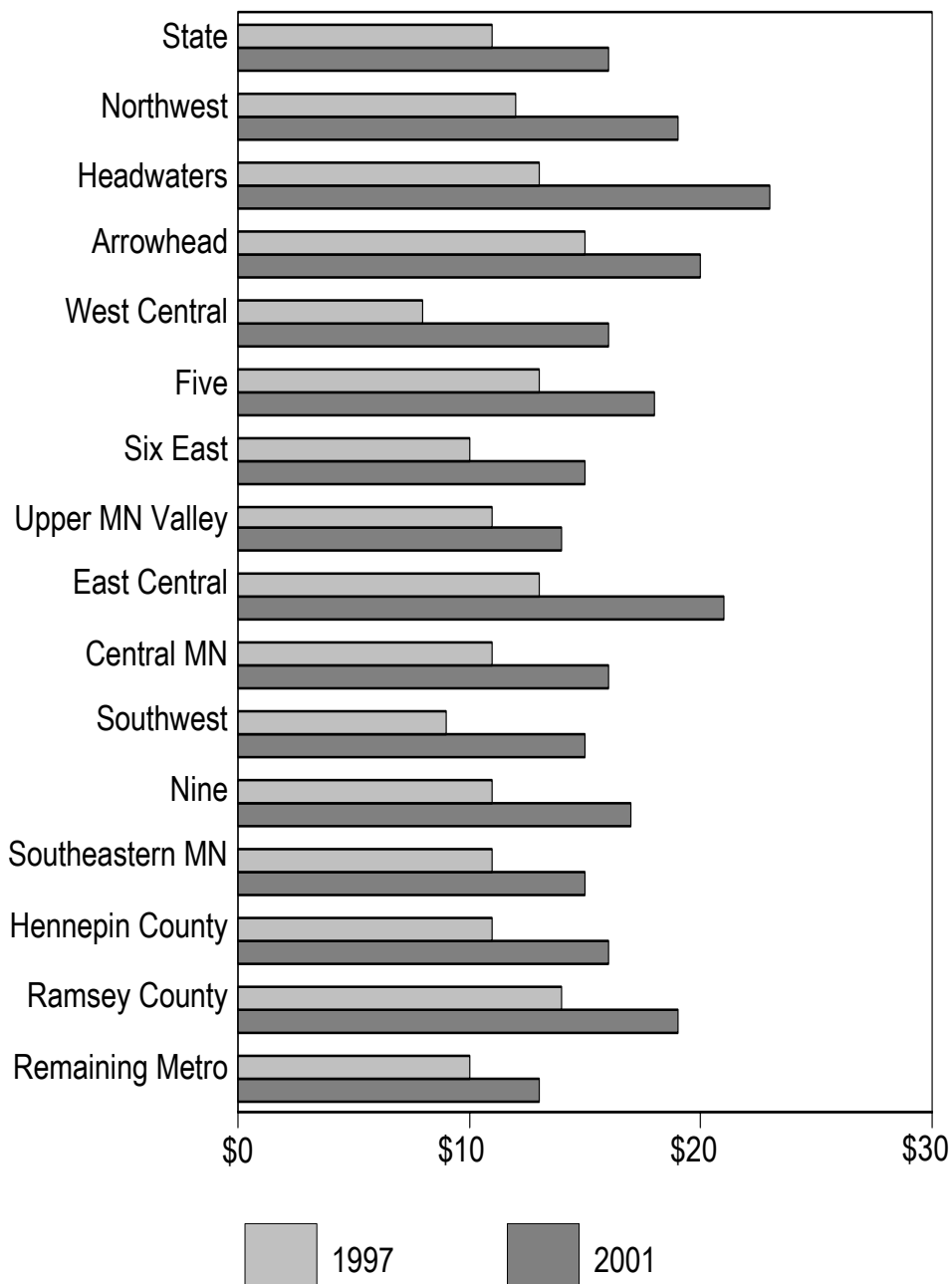
### Community Corrections Funding: 1997 to 2001

	Current dollars, in thousands					
State	1997	1998	1999	2000	2001	5-Yr. Chg. Aid
	<b>\$54,572</b>	<b>\$56,500</b>	<b>\$69,554</b>	<b>\$68,981</b>	<b>\$80,396</b>	<b>47%</b>
Northern Regions						
Northwest (1)	1,081	1,203	1,566	1,485	1,711	58
Headwaters (2)	913	1,035	1,932	1,585	1,748	91
Arrowhead (3)	4,844	4,814	5,847	5,900	6,445	33
West Central (4)	1,683	1,929	3,499	3,134	3,438	104
Five (5)	1,908	1,996	2,346	2,344	2,740	44
East Central (7E)	1,630	1,735	2,834	2,506	2,907	78
Southern Regions						
Six East (6E)	1,118	1,154	1,762	1,616	1,784	60
Upper MN Valley (6W)	567	562	638	644	718	27
Central MN (7W)	3,493	3,602	4,467	4,508	5,363	54
Southwest (8)	1,172	1,124	1,831	1,670	1,775	51
Nine (9)	2,378	2,634	3,387	3,260	3,715	56
Southeastern MN (10)	4,705	4,789	6,126	6,091	7,143	52
<b>Total Nonmetro</b>	<b>\$25,491</b>	<b>\$26,579</b>	<b>\$36,236</b>	<b>\$34,742</b>	<b>\$39,486</b>	<b>55%</b>
Metro Region						
Hennepin County	12,351	12,697	13,942	14,360	17,736	44
Ramsey County	7,117	7,343	8,015	8,274	9,604	35
Remaining Metro	9,613	9,882	11,361	11,605	13,570	41
<b>Total Metro</b>	<b>\$29,081</b>	<b>\$29,921</b>	<b>\$33,318</b>	<b>\$34,240</b>	<b>\$40,910</b>	<b>41%</b>

### Community Corrections Funding



### Per Capita Community Corrections Funding 1997 and 2001







# Property Tax Refund

## Program Description

The property tax refund, also known as the “Circuit Breaker,” is a program in which the state partially reimburses homeowners and renters for a portion of their qualifying property taxes if those property taxes exceed a certain level of household income. Generally speaking, 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 and renter must apply directly to the state for a refund. The amounts on the graphs and tables exclude the additional property tax refund (often referred to as “targeting”). See page 62 for a description of the targeting refund.

## Aid Amount and Reporting

### 2000 Filed 2001 Property Tax Refund: \$194.0 million

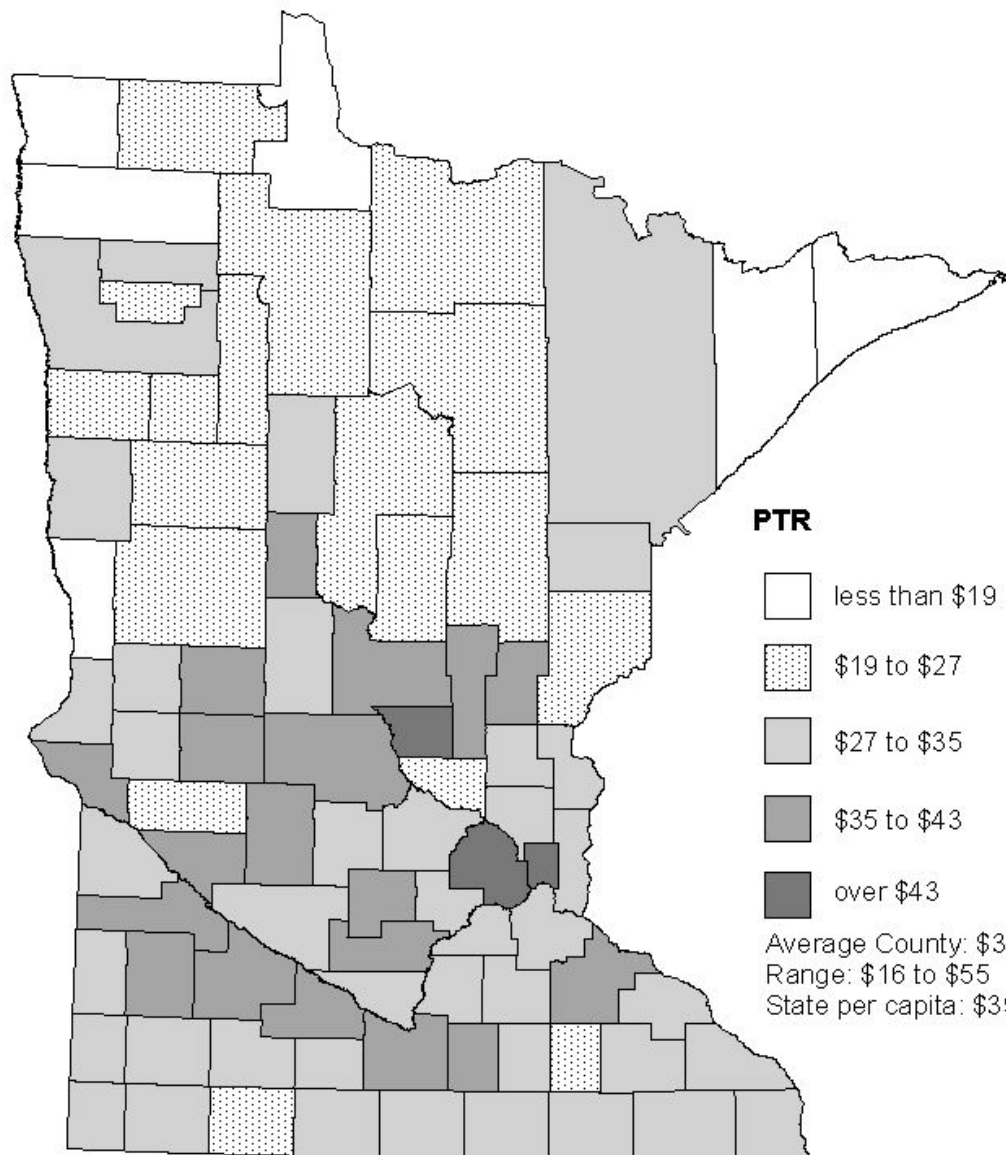
The total property tax refunds for the 2000 returns filed in 2001 for homeowners and renters is \$194,043,560. The table below summarizes statewide data on the number of returns, amounts, and average dollar per return for the various types of filers.

	Number of Returns (A)	Total Amount (B)	Net Amount per Return (C = B ÷ A)
<b>Homeowners:<sup>7</sup></b>			
Senior/Disabled	93,620	\$31,994,160	\$342
Under 65 Years	<u>125,144</u>	<u>42,834,805</u>	<u>342</u>
Total Homeowners	218,764	\$74,828,965	\$342
<b>Renters:</b>			
Senior/Disabled	74,609	\$35,984,148	\$482
Under 65 Years	<u>197,645</u>	<u>83,230,446</u>	<u>421</u>
Total Renters	272,254	\$119,214,595	\$438
<b>Total</b>	<b>491,018</b>	<b>\$194,043,560</b>	<b>\$395</b>

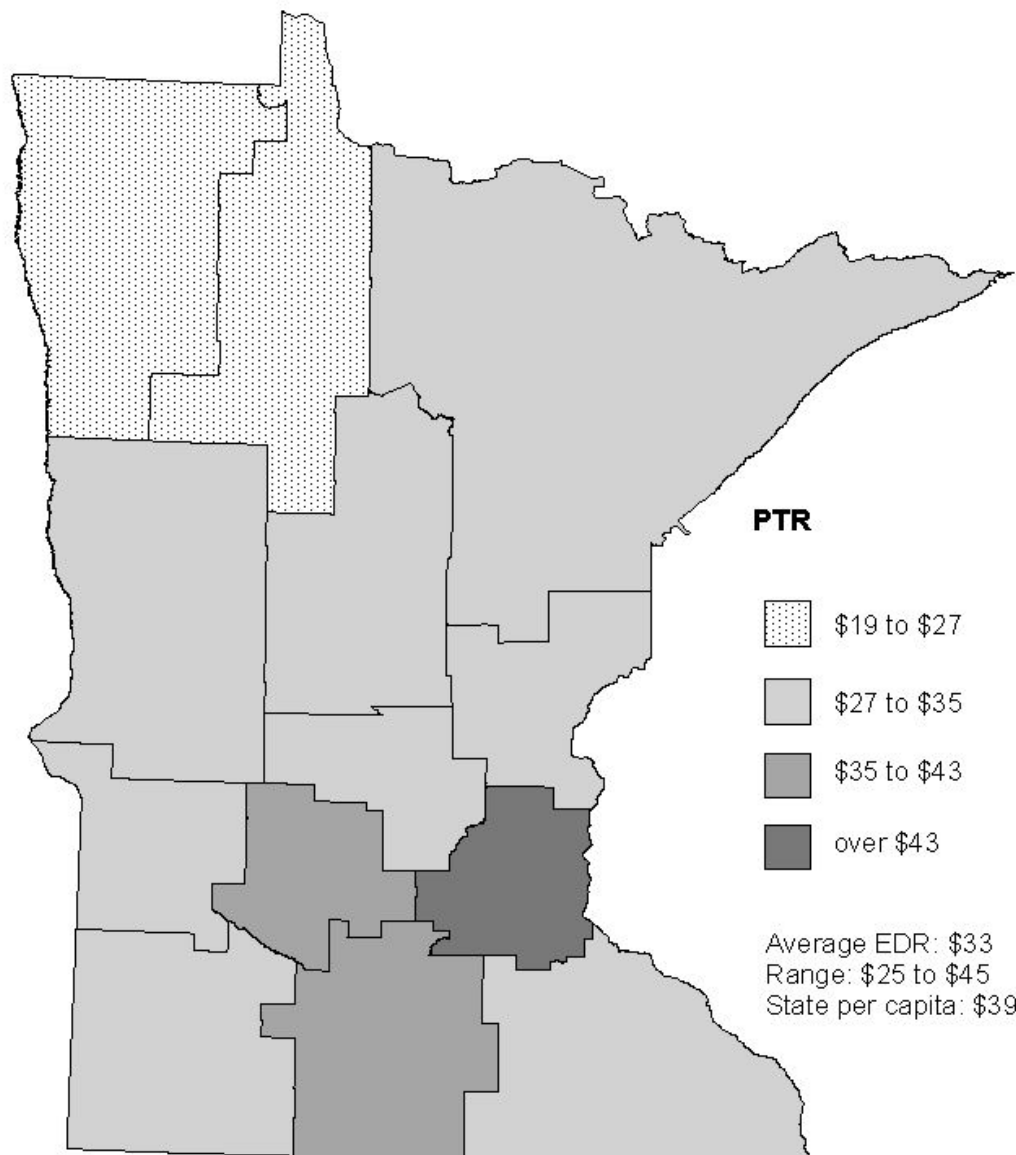
House Research Department

<sup>7</sup> Includes claimants who are part homeowners and part renters for that year's claim.

## Property Tax Refund per capita, 2000 filed 2001 by County



## Property Tax Refund per capita, 2000 filed 2001 by Economic Development Region



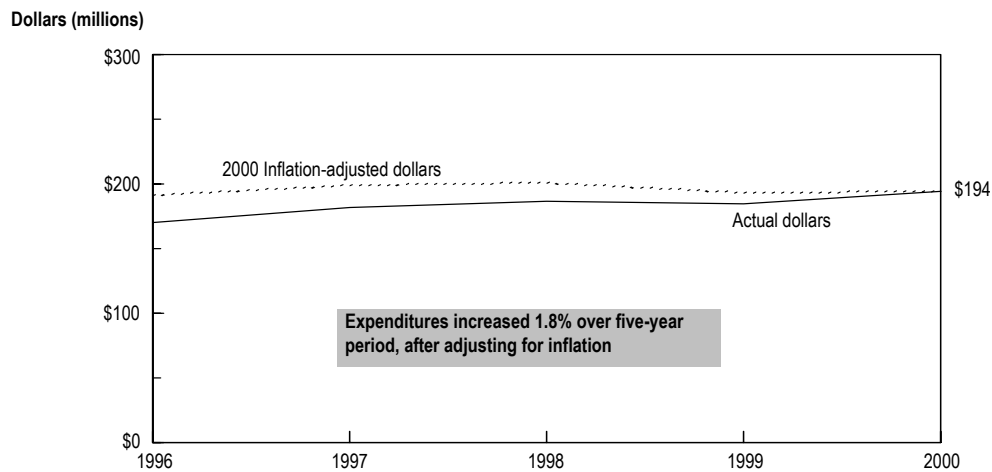
## The Past Five Years of Property Tax Refund (See note on page 61)

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

### Property Tax Refund: 1996 (filed 1997) to 2000 (filed 2001)

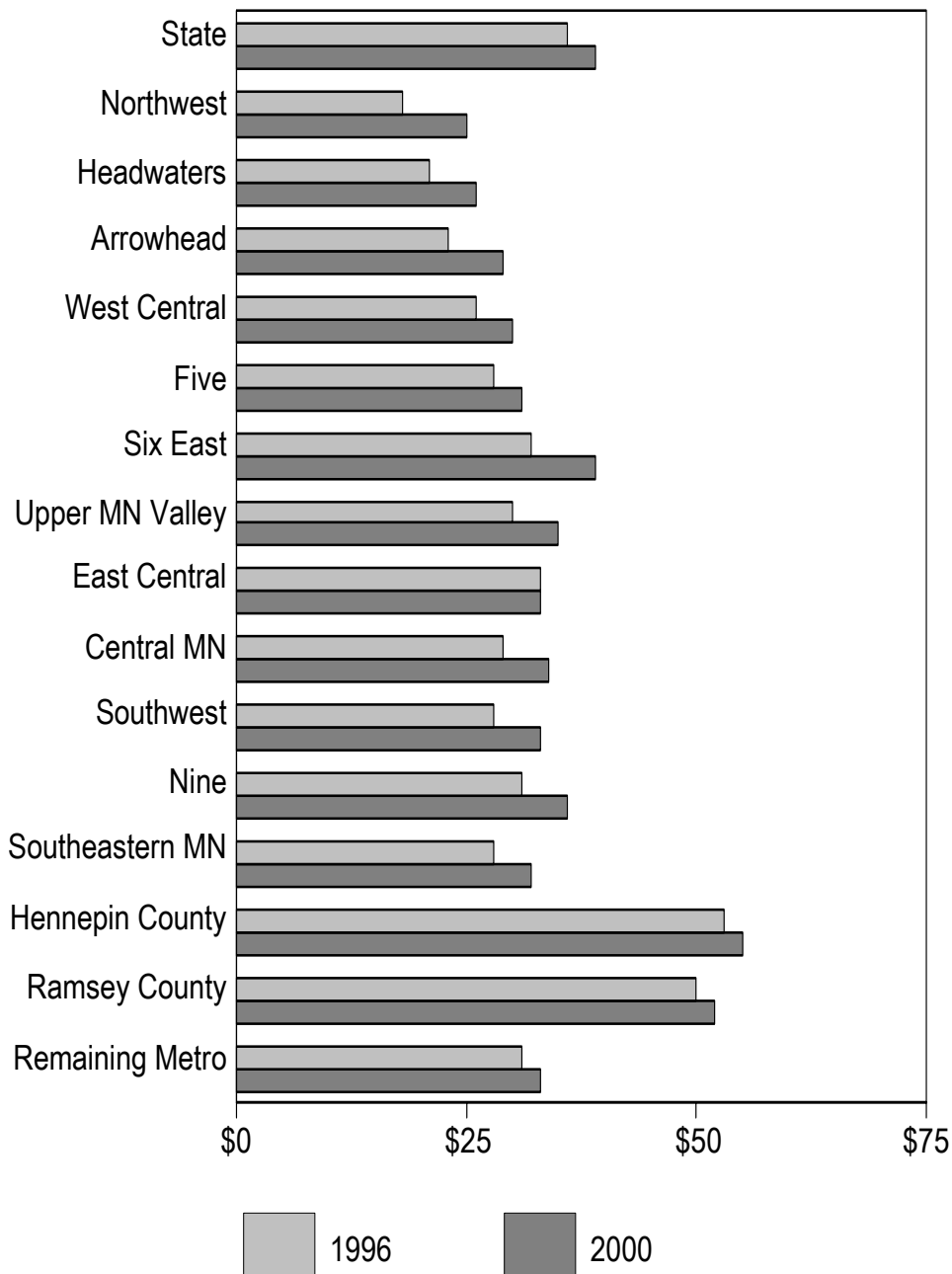
Current dollars, in thousands						
State	1996	1997	1998	1999	2000	5-Yr. Chg. Aid
	<b>\$169,912</b>	<b>\$182,130</b>	<b>\$186,960</b>	<b>\$184,909</b>	<b>\$194,044</b>	<b>14%</b>
Northern Regions						
Northwest (1)	1,659	1,906	2,212	2,163	2,174	31
Headwaters (2)	1,517	1,857	1,945	1,896	1,949	29
Arrowhead (3)	7,215	8,488	8,816	9,009	9,281	29
West Central (4)	5,326	6,011	6,241	6,139	6,301	18
Five (5)	4,014	4,468	4,711	4,526	4,785	19
East Central (7E)	4,082	4,363	4,444	4,295	4,448	9
Southern Regions						
Six East (6E)	3,646	3,990	4,261	4,287	4,491	23
Upper MN Valley (6W)	1,505	2,234	2,102	1,972	1,739	16
Central MN (7W)	8,467	9,493	9,842	9,697	11,011	30
Southwest (8)	3,518	3,909	4,282	4,007	4,030	15
Nine (9)	6,941	7,673	8,083	7,711	8,017	16
Southeastern MN (10)	12,264	13,770	14,467	13,896	14,656	20
<b>Total Nonmetro</b>	<b>\$60,153</b>	<b>\$68,162</b>	<b>\$71,405</b>	<b>\$69,600</b>	<b>\$72,883</b>	<b>21%</b>
Metro Region						
Hennepin County	56,277	58,466	59,019	58,990	61,231	9
Ramsey County	24,783	25,554	25,987	26,043	26,762	8
Remaining Metro	28,700	29,948	30,549	30,276	33,169	16
<b>Total Metro</b>	<b>\$109,759</b>	<b>\$113,968</b>	<b>\$115,555</b>	<b>\$115,310</b>	<b>\$121,161</b>	<b>10%</b>

### Statewide Property Tax Refund



NOTE: The property tax refund historical data on this page and the preceding page excludes any targeting data (see page 62).

**Per Capita Property Tax Refund  
1996 (filed 1997) and 2000 (filed 2001)**



# **Additional Property Tax Refund (Targeting)**

## **Program Description**

“Targeting” is an additional property tax refund. The refund targets property tax relief to those homeowners whose property tax increase over the previous year exceeds a threshold percentage set by the legislature. The property tax refund return (M-1PR) 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**

### **2001 Targeting Refunds: \$1.7 million**

For returns filed in 2001 (for property taxes payable in 2001) 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 about 23,000 returns filed in 2001 for a total amount of \$1,702,097. The average refund per return was \$75. (The maximum refund is \$1,000.) The amount of the targeting refund is listed separately on all of the tables in this report, directly after the regular property tax refund amounts.

Seven counties reported fewer than five claims for targeted refunds filed in 2001 by senior/disabled claimants (Cook, Kittson, Koochiching, Lake of the Woods, Mahnomen, Red Lake, and Traverse), and six counties reported fewer than five claims for nonsenior/nondisabled claimants (Cook, Kittson, Lake, Lake of the Woods, Traverse, and Wilkin). To protect taxpayer confidentiality the Department of Revenue is unable to provide detailed counts for these counties. In aggregate, there were 34 claims for \$2,490 in targeted refunds from these nine counties. This amount is included in the state total for targeted refunds, and in the total for nonmetro Minnesota.

## 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 current (actual) and constant (inflation-adjusted) dollars.

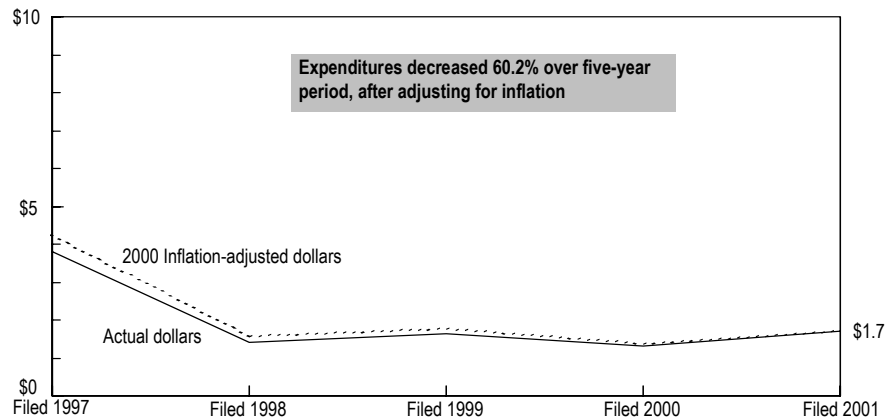
### Targeting: 1997 through 2001

Current dollars, in thousands

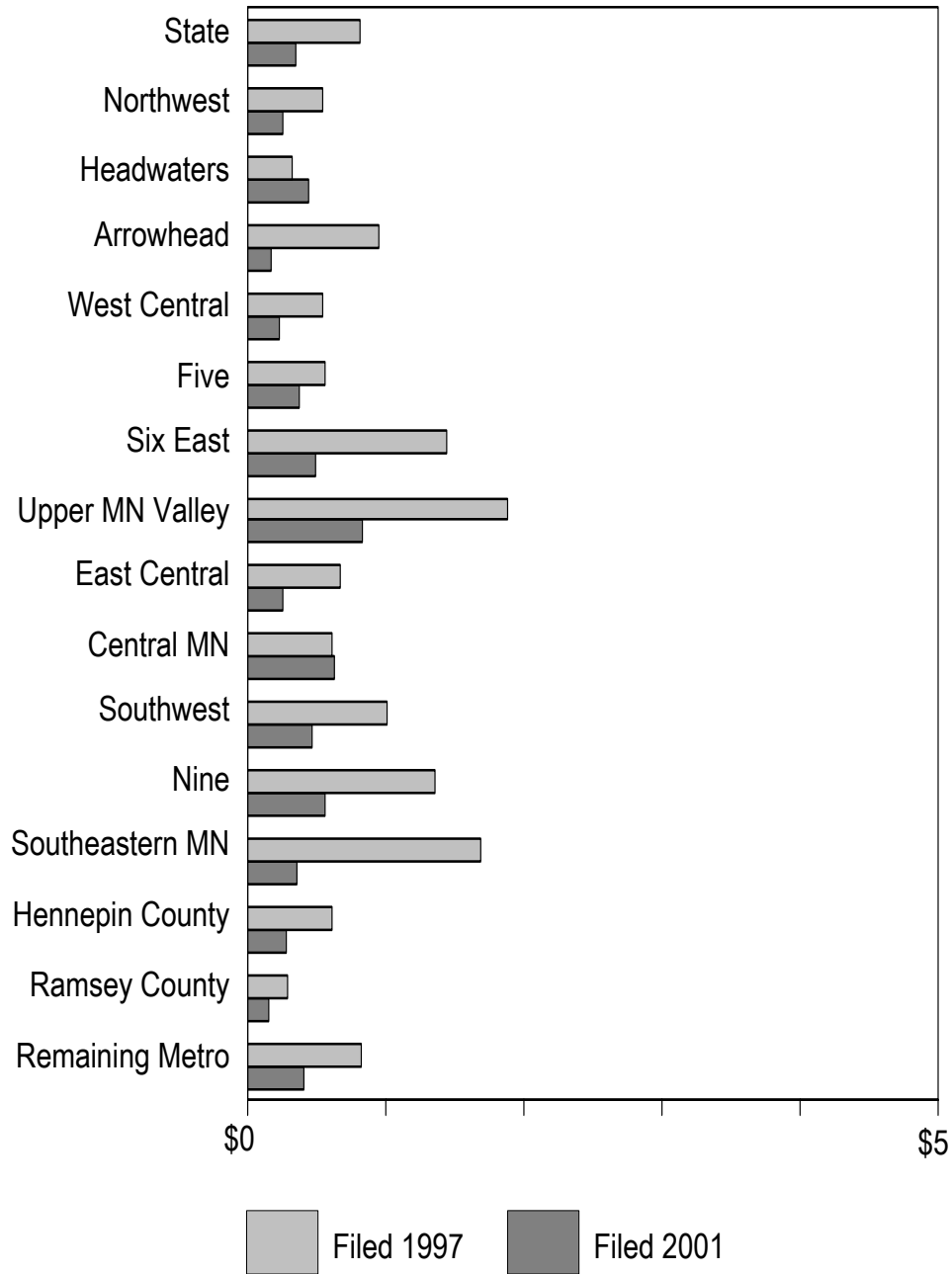
State	Filed 1997	Filed 1998	Filed 1999	Filed 2000	Filed 2001
	<b>\$3,811</b>	<b>\$1,424</b>	<b>\$1,637</b>	<b>\$1,320</b>	<b>\$1,702</b>
Northern Regions					
Northwest (1)	50	29	37	16	22
Headwaters (2)	23	16	47	64	34
Arrowhead (3)	302	132	77	132	54
West Central (4)	112	58	100	63	49
Five (5)	79	40	62	43	56
East Central (7E)	82	57	41	29	34
Southern Regions					
Six East (6E)	166	55	66	44	57
Upper MN Valley (6W)	95	41	44	16	42
Central MN (7W)	182	93	118	96	204
Southwest (8)	125	46	102	66	57
Nine (9)	302	137	85	59	125
Southeastern MN (10)	744	271	195	93	164
<b>Total Nonmetro</b>	<b>\$2,263</b>	<b>\$974</b>	<b>\$974</b>	<b>\$725</b>	<b>\$897</b>
Metro Region					
Hennepin County	655	224	317	317	311
Ramsey County	144	52	72	59	78
Remaining Metro	750	174	274	218	416
<b>Total Metro</b>	<b>\$1,549</b>	<b>\$449</b>	<b>\$663</b>	<b>\$594</b>	<b>\$805</b>

### Targeting Refunds

Dollars (millions)



### Per Capita Targeting Refunds Filed 1997 and 2001





## **Property Tax Data**



# Property Tax Data

## **Payable 2001 Property Tax Credits**

The property tax credits discussed in this section are listed on the property tax statement. The property's tax less any applicable property tax credits equals the net tax amount which the taxpayer must pay to the county for distribution to the local governmental units.

## **Payable 2001 Education Homestead Credit: \$403.2 million**

As part of property tax reform measures, the 1997 Legislature enacted the education homestead credit effective for taxes payable in 1998 and thereafter. The percentage rates and maximums were further increased by the 1998 and 1999 Legislatures. In its initial year, the education credit was \$160.3 million.

For taxes payable in 2001, the credit, which applies to each homestead property, equals 83 percent of the property's general education tax, subject to a maximum credit of \$390 per homestead. The rate and maximum were the same in 2001 as they were in 2000.

For agricultural homesteads, the credit applies only to the tax on the house, garage, and one acre of land. If the general education tax has been reduced through disparity reduction aid or taconite aid, the credit is determined using a hypothetical general education tax computed as if there were no offsetting aid.

By using the state general education tax as the basis for the education homestead credit, homes of similar value will receive similar credit amounts, regardless of location throughout the state. The credit reaches its maximum level of \$390 at approximately \$105,000 of market value.

## **Payable 2001 Education Agricultural Credit: \$55.1 million**

The 1999 Legislature created a new education agricultural credit equal to 54 percent, for agricultural homestead property, or 50 percent for agricultural nonhomestead property, of the general education tax on the property. The credit does not apply to the house, garage, and one acre of agricultural homestead property. For taxes payable in 2001, the 2000 Legislature increased and restructured the credit so that the rate was 70 percent for agricultural homestead value up to \$600,000 per homestead, and 63 percent for agricultural homestead value over \$600,000 and for all agricultural nonhomestead property.

## **Payable 2001 Taconite Homestead Credit: \$15.8 million**

Homeowners in the taconite tax relief areas, located in northern Minnesota on the Iron Range, receive a credit of either 57 percent or 66 percent. The percentage or relief depends upon certain characteristics of the local jurisdiction, such as the value of the iron ore in the district, proximity to mines, etc. A supplemental taconite homestead credit amount of \$561,132 is included in the \$15.8 million taconite homestead credit amount. However, mobile home taconite homestead credit and any adjustment amounts for prior years is not included in the amounts.

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

<b>County</b>	<b>Taconite Credit</b>
Aitkin	\$880,944
Cook	449,660
Crow Wing	1,026,968
Itasca	3,913,448
Koochiching	4,938
Lake	1,061,336
St. Louis	8,434,109
<b>Total</b>	<b>\$15,771,403</b>

## **Payable 2001 Miscellaneous Credits: \$21.9 million**

The total of the miscellaneous property tax credits for 2001 is \$21,852,579. This includes \$15,771,403 of taconite homestead credit (discussed above), as well as the total payable 2001 amounts for the disparity reduction credit, power line credit, agricultural preserves credit, county conservation credit, enterprise zone credit, and disaster credit. A statewide breakdown of these miscellaneous credits is shown below.

<b>Type of Credit</b>	<b>Amount</b>
Taconite Homestead Credit	\$15,771,403
Disparity Reduction Credit <sup>8</sup>	5,402,941
Power Line Credit	132,835
Agricultural Preserves Credit	318,578
County Conservation Credit	187,985
Enterprise Zone Credit	3,300
Disaster Credit	35,537
<b>Total</b>	<b>\$21,852,579</b>

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<sup>8</sup> A disparity reduction credit was established by the 1988 Legislature to provide additional property tax relief in the border cities of Breckenridge, Dilworth, East Grant Forks, and Moorhead. The credit applies to class 4a apartments with four or more units, and commercial, industrial, and public utility land and buildings. The credit is the amount by which the net tax exceeds a 2.3 percent effective tax rate for apartments, commercial, industrial, and public utility land and buildings.

## 2000 Statewide Property Valuation

**Market Valuation: \$256.8 billion**  
**Net Tax Capacity: \$4.3 billion**

This is the total real and personal property valuation for the 2000 assessment for taxes payable in 2001. The market valuation of \$256,848,294,917 and the net tax capacity of \$4,259,140,322 are listed in the tables. Net tax capacity is the valuation which results after the property tax capacity class rates have been applied to the market values.

## Payable 2001 Net Property Tax Levy: \$5.5 billion

The payable 2001 net property tax levy, excluding special assessments, made by each type of taxing district (i.e., county, city/town, school district, and miscellaneous taxing districts) is shown in the table below. The table includes \$5.2 billion of net tax capacity levy and \$347.8 million of market value levy. The statewide, region, and county tables include the total of the net tax capacity levy and the market value levy. However, the average tax rate shown on those tables is the net tax capacity average tax rate, which is the primary tax rate used.

“Miscellaneous districts” includes levies made by special taxing districts (i.e., Metropolitan Council, regional transit authorities, hospital districts, port authorities, watershed districts, etc.), as well as the tax increment of tax increment financing districts and the power line levy amounts.

“Net taxes payable” is the amount of property taxes actually paid by the taxpayer after the subtraction of the state paid property tax credits. However, the tax amount is prior to the subtraction of the regular property tax refund and the targeting refund.

<b>Type of Taxing District</b>	<b>Payable 2001 Net Property Tax Levy* (dollars in millions)</b>	<b>Percent</b>
<b>County</b>	<b>\$1,565</b>	<b>28.4%</b>
<b>City/Town:</b>	<b>1,026</b>	<b>18.6</b>
City	\$922	
Town	104	
<b>School District</b>	<b>2,385</b>	<b>43.2</b>
<b>Miscellaneous Districts:</b>	<b>540</b>	<b>9.8</b>
Special Taxing Districts	198	
Tax Increment Financing	342	
Fiscal Disparity Contribution	*	
Power Line	0.3	
<b>State Total</b>	<b>\$5,516</b>	<b>100.0%</b>
* For purposes of this table, the fiscal disparity levy amount has been redistributed back to the various taxing districts. See next page for actual amounts.		

The table on the previous page shows the fiscal disparity contribution levy amount as “zero” because the levy amount has been redistributed back to the various taxing districts. The fiscal disparity distribution amounts shown below are the amounts that were included in the property tax levy by type of district.

Type of Taxing District	Metro	Iron Range	Total Payable 2001 Fiscal Disparity Distribution Levy
County	\$113,129,379	\$694,490	\$113,823,869
City	90,699,864	576,345	91,276,209
Town	1,330,274	82,681	1,412,955
School District	201,281,004	481,487	201,762,491
Special Taxing Districts	27,131,076	14,238	27,145,314
<b>Total Fiscal Disparity Levy</b>	<b>\$433,571,597</b>	<b>\$1,849,241</b>	<b>\$435,420,838</b>

However, in the statewide, region, and county tables (Sections 2 to 4 of the report) the fiscal disparity levy is included in the “Miscellaneous District Levy,” since that is how it is reported to the Department of Revenue and a detailed breakdown of that levy is not readily available. The fiscal disparity levy applies only to taxing districts in the seven-county metro area and in the Iron Range fiscal disparities area.

## Payable 2001 Statewide Average Net Tax Capacity Tax Rate

The average net tax capacity tax rate is computed by dividing the total levy excluding special assessments by the total net tax capacity. A small portion (\$347.8 million statewide) of property tax levies are spread on market value rather than on net tax capacity. This amount is not included in the computation of the statewide average net tax capacity tax rate. As market value levies become more significant in future years, separate average tax rates will be computed for the market value levy and the net tax capacity levy.

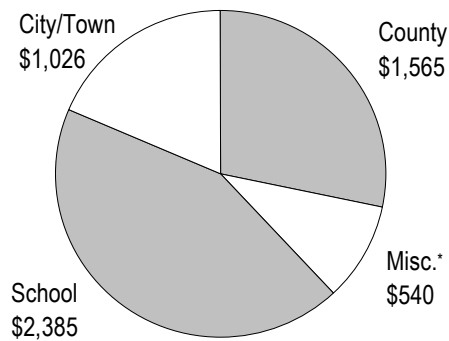
For purposes of this calculation

- “levy” includes the tax increment financing levy and the fiscal disparity 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 disparity adjustments.

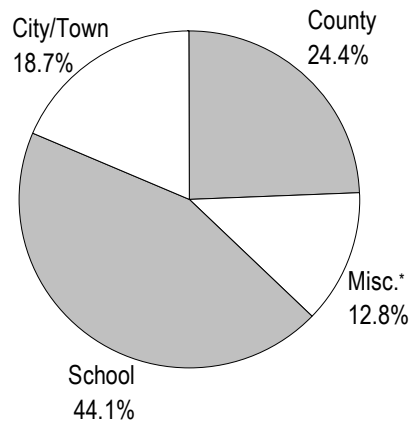
This rate represents the statewide average net tax capacity rate of taxation for all property. The same methodology is used in all the tables in the report containing an average net tax capacity rate.

**Payable 2001 Property Tax Levies  
by Type of Taxing District**  
**\$5,516**  
(dollars in millions)

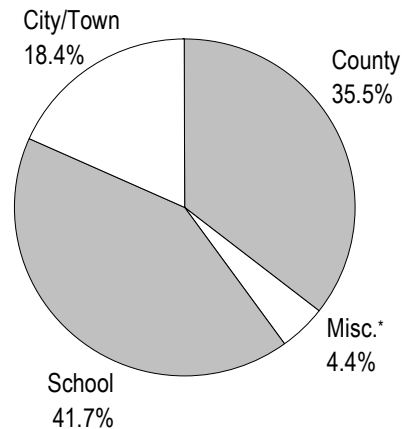
**Statewide**



**Metro**



**Nonmetro**



House Research Graphics

\* Miscellaneous includes special taxing districts, tax increment financing, and power line levies, but excludes the fiscal disparities distribution levy, which has been allocated to counties, cities/towns, school districts, and special districts. The metro/nonmetro 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 2000 tax base (filed in 2001) is essentially federal taxable income with minor modifications, including the addition of interest earned on bonds issued by other states, an income exclusion for elderly filers, and a subtraction for certain dependent education expenses. Rates applied in 2000 ranged from 5.35 percent to 7.85 percent. In 2000, Minnesota allowed a refundable dependent care credit of up to \$720 for one child and \$1,440 for two or more children, and a working family credit tied to the federal earned income credit. The maximum working family credit was \$1,243.

## Tax Amount and Reporting

### 2000 Filed 2001 Individual Income Tax: \$5.7 billion

The total amount of the 2000 individual income tax returns filed in 2001 is \$5,713,962,543. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence. The state total includes \$197.0 million of individual income taxes collected from returns filed by nonresident taxpayers, which was not allocated to the counties throughout this report resulting in a net amount of \$5,517.0 million collected from Minnesota residents.

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

## Recent Law Changes

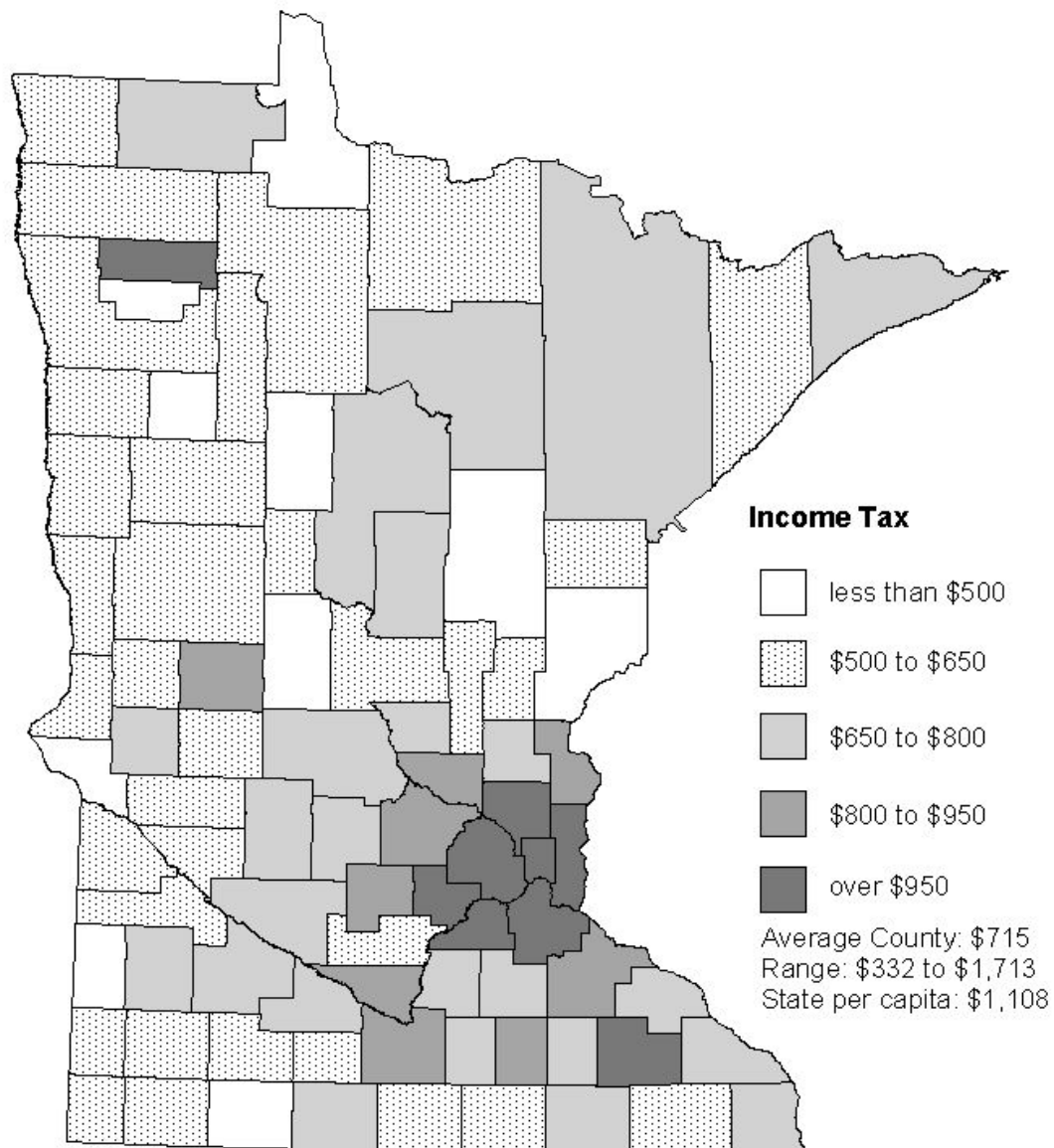
Minnesota conformed with all major changes made in the federal tax code in 1994, 1995, 1998, 2000, and 2001. Recent changes included conforming to federal IRA expansions, eliminating the phase-out of exemptions and limitations on itemized deductions, and extending the exclusion for employer-provided education assistance.

**In 1998** Minnesota authorized a K-12 education expense credit of up to \$2,000 for families with incomes under \$33,500, and expanded the existing K-12 education expense deduction as well as extending it to nonitemizers.

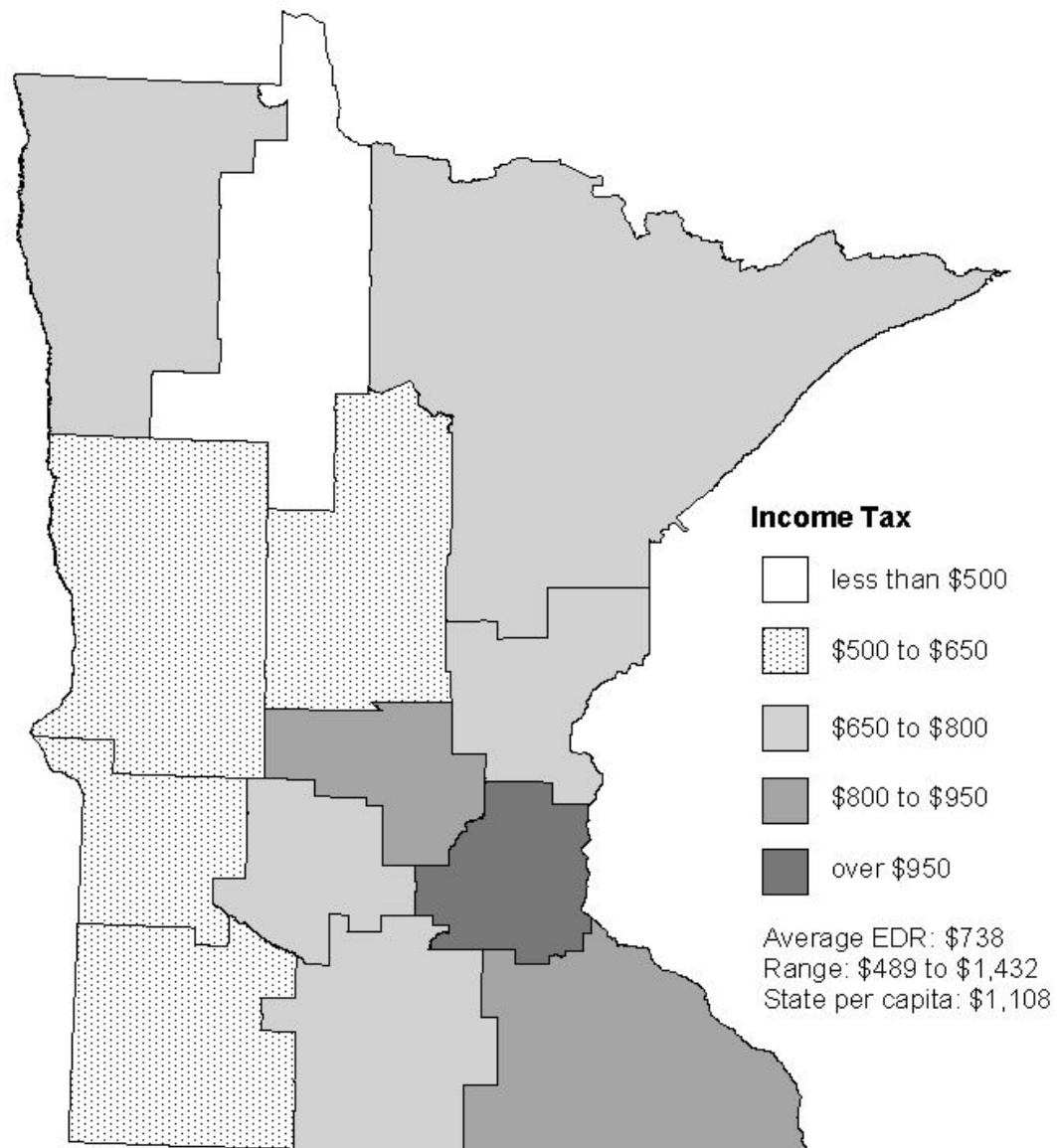
**In 1999** Minnesota reduced its income tax rates to 5.5 percent, 7.25 percent, and 8 percent.

**In 2000** Minnesota further reduced the rates to 5.35 percent, 7.05 percent, and 7.85 percent.

## Individual Income Tax per capita, 2000 by County



## Individual Income Tax per capita, 2000 by Economic Development Region



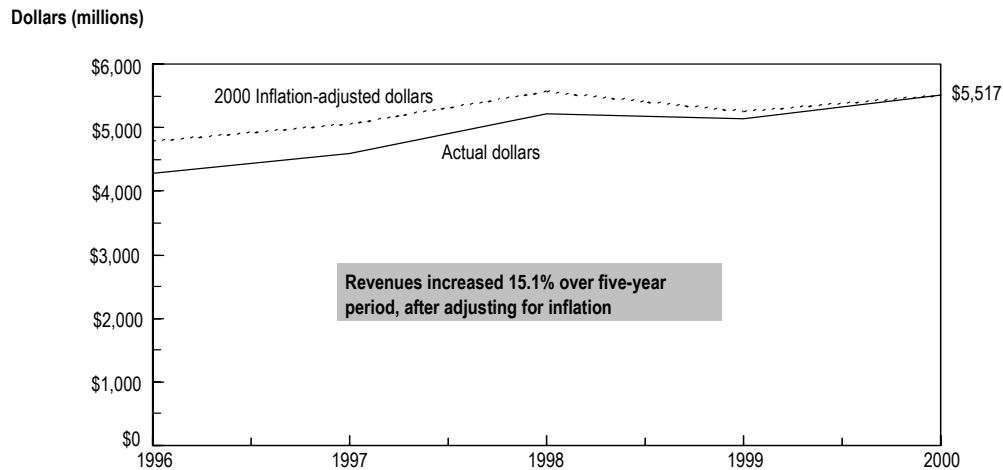
## The Past Five Years of Individual Income Tax

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 current (actual) and constant (inflation-adjusted) dollars.

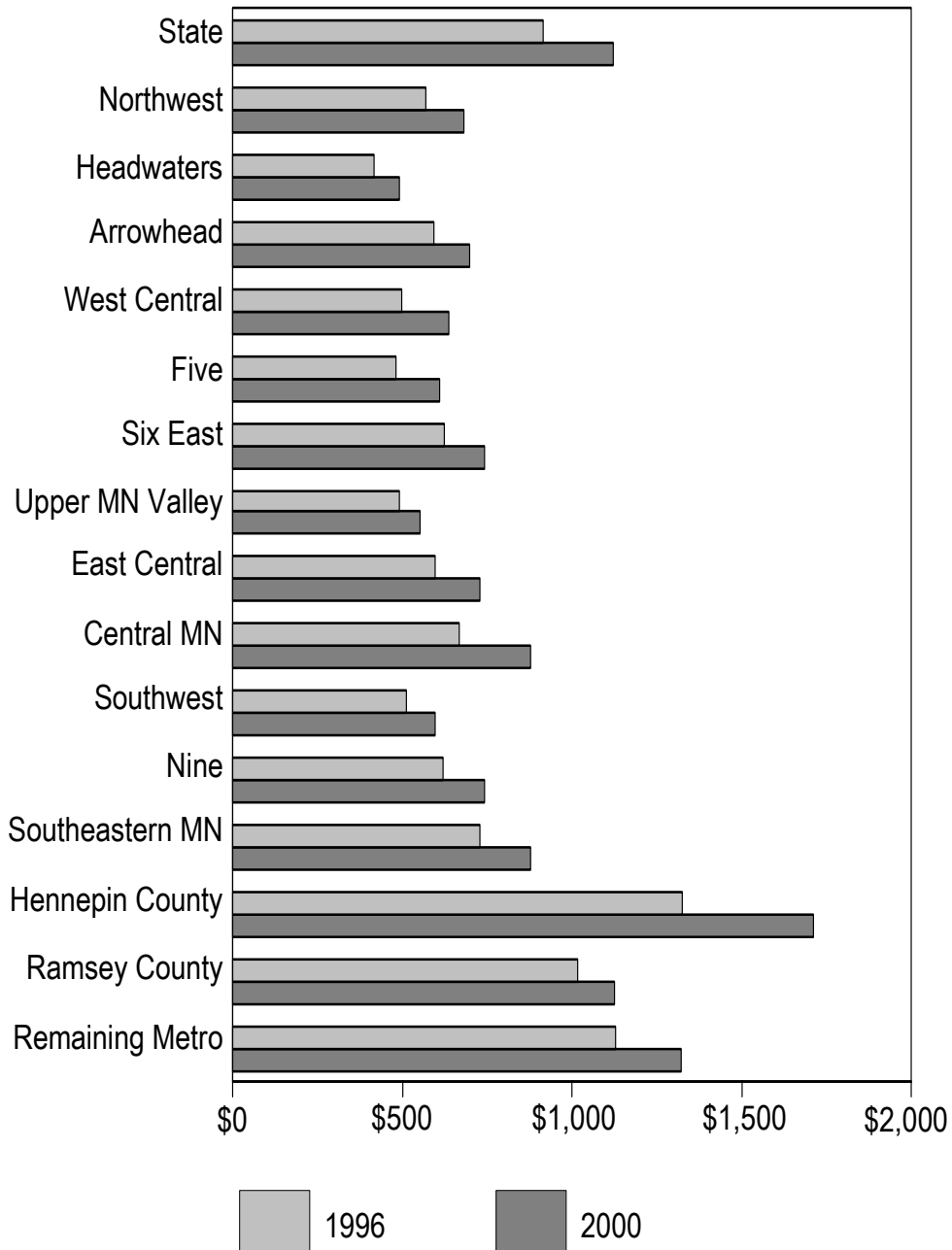
### Individual Income Tax, Residents Only: 1996 to 2000

Current dollars, in thousands						
State	1996	1997	1998	1999	2000	5-Yr. Chg. Tax
	<b>\$4,287,447</b>	<b>\$4,598,144</b>	<b>\$5,213,111</b>	<b>\$5,146,900</b>	<b>\$5,516,992</b>	<b>29%</b>
Northern Regions						
Northwest (1)	51,880	52,469	56,244	56,992	60,429	16
Headwaters (2)	29,903	33,529	37,599	37,615	37,538	26
Arrowhead (3)	187,738	202,297	220,473	216,558	225,162	20
West Central (4)	102,406	112,401	123,443	125,806	134,099	31
Five (5)	68,297	77,229	89,319	88,037	92,983	36
East Central (7E)	73,707	76,711	90,761	93,841	99,425	35
Southern Regions						
Six East (6E)	71,537	77,055	82,624	80,386	86,106	20
Upper MN Valley (6W)	24,827	28,748	34,621	34,439	27,586	11
Central MN (7W)	197,944	229,322	255,470	264,871	282,113	43
Southwest (8)	63,854	69,127	74,392	73,812	72,752	14
Nine (9)	138,046	153,234	167,858	156,094	165,275	20
Southeastern MN (10)	320,294	345,889	399,899	392,419	403,663	26
<b>Total Nonmetro</b>	<b>\$1,330,436</b>	<b>\$1,458,011</b>	<b>\$1,632,704</b>	<b>\$1,620,869</b>	<b>\$1,687,131</b>	<b>27%</b>
Metro Region						
Hennepin County	1,419,064	1,562,250	1,811,205	1,761,240	1,911,565	35
Ramsey County	504,393	504,933	551,811	542,296	575,667	14
Remaining Metro	1,033,554	1,072,950	1,217,391	1,222,495	1,342,628	30
<b>Total Metro</b>	<b>\$2,957,011</b>	<b>\$3,140,133</b>	<b>\$3,580,407</b>	<b>\$3,526,031</b>	<b>\$3,829,860</b>	<b>30%</b>

### Statewide Income Tax



### Per Capita Individual Income Tax 1996 and 2000







# 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 purchased from any retailer, unless the Minnesota sales tax was paid on the same property. Although the tax rate has changed over the years, it has been 6.5 percent since July 1, 1991. (See law changes on next page.)

Major exemptions include: food consumption off premises, clothing, prescribed drugs and medications, nonprescribed analgesics, 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 vehicles subject to the 6.5 percent motor vehicle excise tax, materials used or consumed in agricultural or industrial production, textbooks, residential heating fuels and water services, and capital equipment for new or expanding industries.

## Tax Amount and Reporting

**Calendar Year 2000 Sales/Use Tax: \$3.81 billion (gross)**  
**\$3.64 billion (net after refunds)**

A total of \$3,810,410,338 in sales/use taxes was collected during calendar year 2000.<sup>9</sup> The net amount of sales/use tax after the reduction of capital equipment refunds of \$169.8 million was \$3,640,651,244. Of the \$3.64 billion in net sales taxes, about \$617 million was collected from returns filed by out-of-state taxpayers, resulting in \$3.0 billion allocated to Minnesota.

The amounts shown in the statewide tables are net of the capital equipment refund; the amounts shown by geographic region are also net of the total paid by out-of-state taxpayers.

Note: Sales tax is reported in the county where the purchases are made, resulting in higher amounts in counties with a regional center (e.g., Twin Cities, Duluth, Rochester, etc.).

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

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<sup>9</sup> The tax amounts contained in this report exclude any local sales taxes that cities impose. Local sales taxes are used primarily to support economic development and tourism. The cities of Hermantown, Mankato, Minneapolis, New Ulm, Proctor, Rochester, St. Paul, Two Harbors, and Winona impose a 0.5 percent general sales tax. The city of Duluth and Cook County impose a 1 percent general sales tax.

## Law Changes

The general rate has not changed since 1991. The tax rate was 3.0 percent in 1967 when it was first enacted. The last change was the enactment of the “optional” local sales tax of ½ percent in 1991. This “optional” tax was officially rolled into the state tax rate in 1994.

Period	Rate
August 1, 1967 – October 31, 1971	3.0%
November 1, 1971 – June 30, 1981	4.0%
July 1, 1981 – December 31, 1982	5.0%
January 1, 1983 – June 30, 1991	6.0%
July 1, 1991 – present	6.5%

## Capital Equipment Refunds

The amount of sales/use tax allocated to Minnesota is adjusted for capital equipment refunds made to taxpayers. The total amount of capital equipment refunds (for 2000, it is \$169.8 million) is allocated to counties based on the ratio of each county’s mining and manufacturing payroll to the total statewide mining and manufacturing payroll. The data in the historical table and graph on page 86 have been adjusted to reflect refund claims made.<sup>10</sup>

## Amounts Not Allocated to Minnesota

Over \$617 million of sales/use taxes are collected from returns filed by out-of-state taxpayers. This amount was 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 86.

The amount not allocated to Minnesota has been increasing significantly both in terms of absolute dollars and its overall percentage. The table below lists the amounts and percentages for the past eight years.

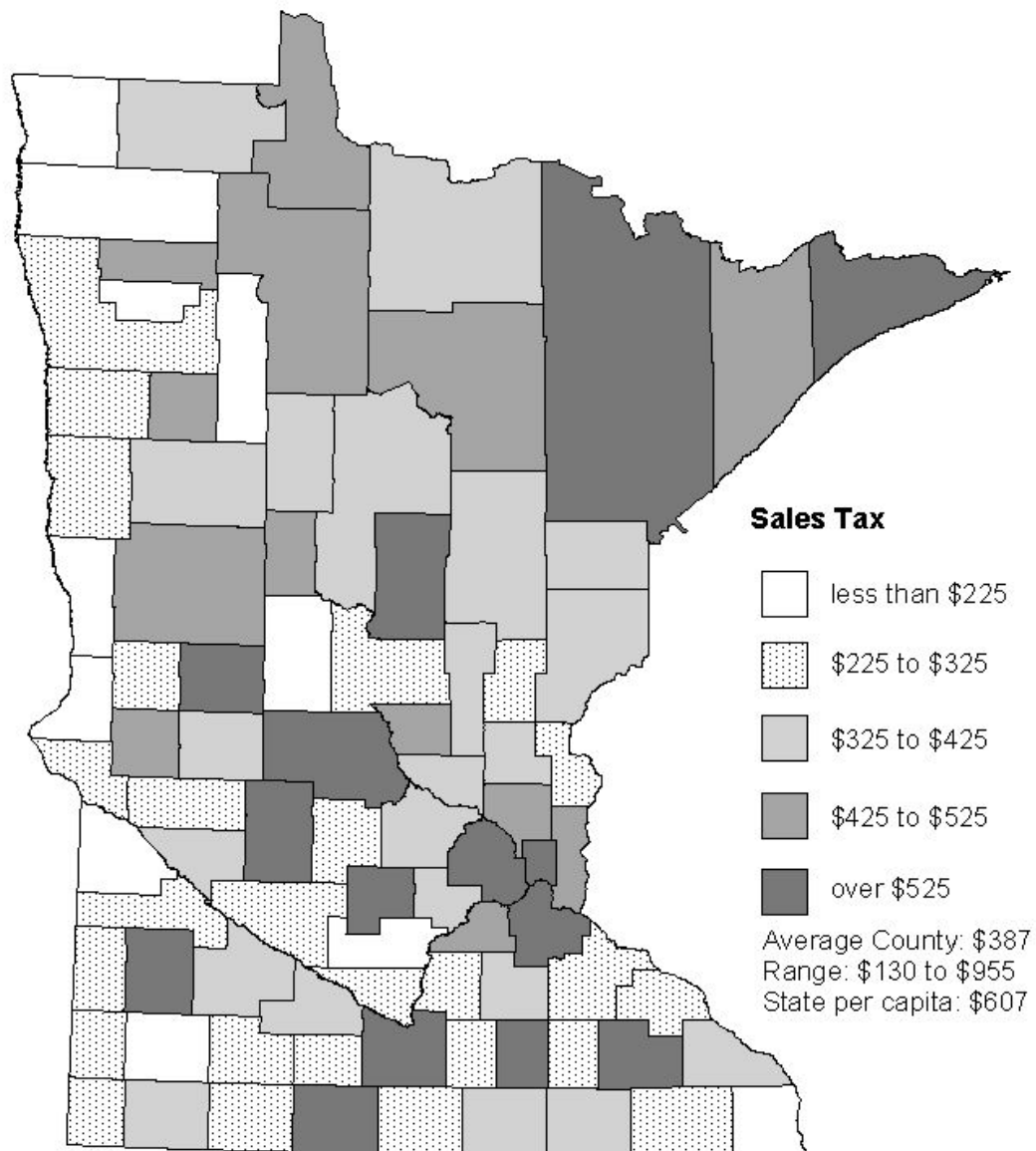
**Sales/Use Taxes** (in thousands)  
(after capital equipment refund)

Year	Allocated to Minnesota		Not Allocated to Minnesota		Total
	Amount	Percent	Amount	Percent	
1993	\$2,116,144	89.8	\$240,321	10.2	\$2,356,465
1994	2,257,025	87.2	330,616	12.8	2,587,641
1995	2,348,875	85.4	402,131	14.6	2,751,005
1996	2,498,725	87.4	361,238	12.6	2,859,962
1997 (est.)	2,665,626	87.3	386,485	12.7	3,052,111
1998	2,754,227	84.7	498,814	15.3	3,253,040
1999 (est.)	3,041,758	84.6	554,754	15.4	3,596,513
2000	3,023,456	83.0	617,195	17.0	3,640,651

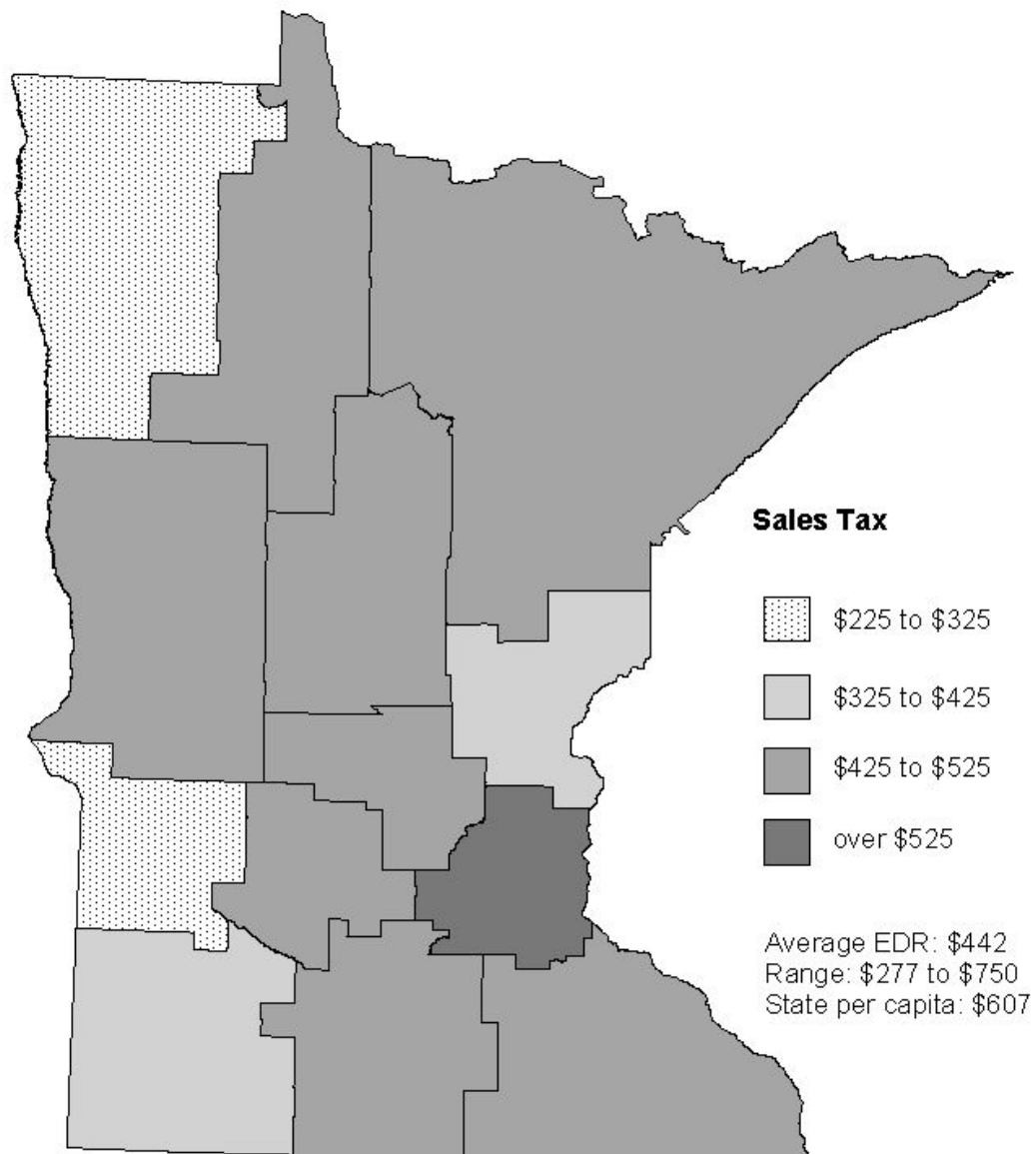
<sup>10</sup> The refund amounts for all of the years have been corrected since the previous year’s report, so that the historical table is consistent.

Most of these dollars are sales made by out-of-state businesses to Minnesota residents, which are reported on a single non-Minnesota return. As that amount grows, it becomes more and more of a concern that it should somehow be allocated to the various Minnesota counties. In 2000, non-Minnesota sales/use tax increased by 11 percent over the previous year's estimated amount, from \$555 million to \$617 million (see table on previous page).

## Sales Tax per capita, 2000 by County



## Sales Tax per capita, 2000 by Economic Development Region



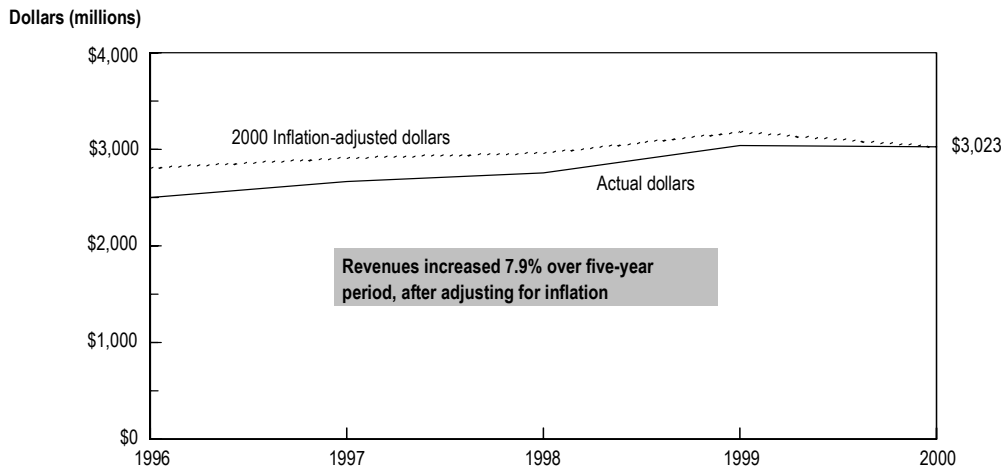
## The Past Five Years of Sales/Use Tax

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 current (actual) and constant (inflation-adjusted) dollars.

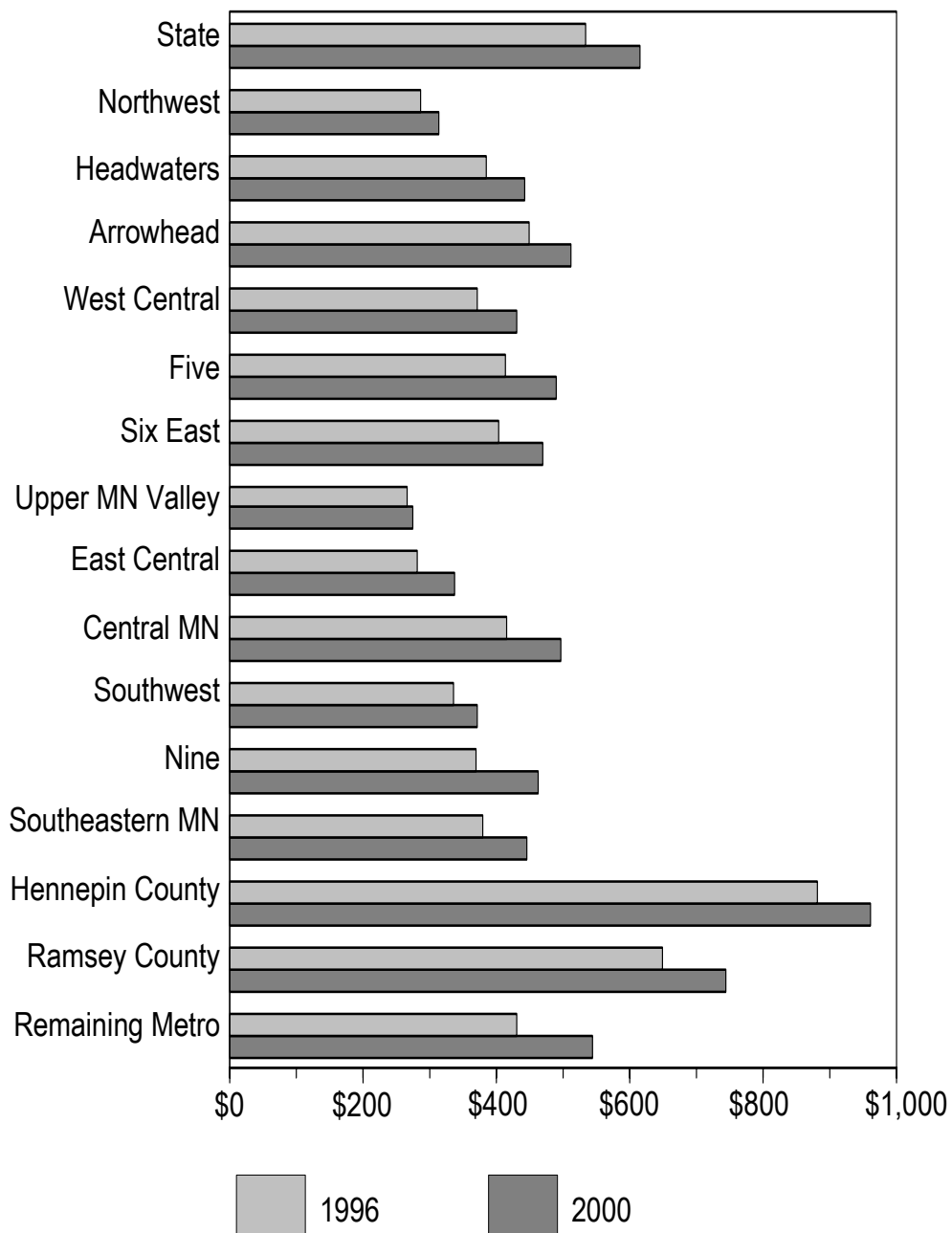
### Sales/Use Tax, Residents Only: 1996 to 2000

	Current dollars, in thousands					
	1996	1997	1998	1999	2000	5-Yr. Chg.
<b>State</b>	<b>\$2,498,725</b>	<b>\$2,665,626</b>	<b>\$2,754,227</b>	<b>\$3,041,758</b>	<b>\$3,023,456</b>	<b>21%</b>
Northern Regions						
Northwest (1)	26,105	27,916	26,020	28,774	27,762	6
Headwaters (2)	27,572	29,491	30,259	33,492	33,758	22
Arrowhead (3)	142,377	151,967	150,490	166,018	164,789	16
West Central (4)	76,758	81,919	82,920	91,759	90,329	18
Five (5)	58,717	62,724	65,811	72,887	74,600	27
East Central (7E)	34,805	37,132	38,415	42,554	46,085	32
Southern Regions						
Six East (6E)	46,401	49,326	45,803	50,622	54,495	17
Upper MN Valley (6W)	13,438	14,319	13,691	15,163	13,759	2
Central MN (7W)	123,005	131,239	143,090	157,746	159,644	30
Southwest (8)	41,838	44,698	42,005	46,341	45,167	8
Nine (9)	81,809	87,407	91,394	100,446	103,043	26
Southeastern MN (10)	166,667	177,252	189,434	207,944	204,836	23
<b>Total Nonmetro</b>	<b>\$839,492</b>	<b>\$895,389</b>	<b>\$919,331</b>	<b>\$1,013,746</b>	<b>\$1,018,269</b>	<b>21%</b>
Metro Region						
Hennepin County	942,826	1,006,767	1,011,295	1,119,236	1,072,838	14
Ramsey County	322,006	342,712	354,863	392,202	380,055	18
Remaining Metro	394,400	420,758	468,737	516,574	552,294	40
<b>Total Metro</b>	<b>\$1,659,232</b>	<b>\$1,770,236</b>	<b>\$1,834,895</b>	<b>\$2,028,012</b>	<b>\$2,005,187</b>	<b>21%</b>

### Statewide Sales/Use Tax



### Per Capita Sales/Use Tax 1996 and 2000







# Motor Vehicle Sales Tax

## Program Description

The **motor vehicle sales tax** is imposed by the state on new and used motor vehicles at the time of sale and is imposed at the same rate as the sales tax on the sale price of motor vehicles, minus any trade-in allowance. (A flat fee of \$10 is imposed upon most motor vehicles that are ten or more years old in lieu of the motor vehicle sales tax.) Until fiscal year 1992, a portion of motor vehicle sales tax revenues was dedicated to highways and transit; that dedication was canceled for the 1992-1993 biennium. Effective July 1, 1991, all monies are deposited in the general fund.

## Tax Amount and Reporting

### Calendar Year 2000 Motor Vehicle Sales Tax: \$513.7 million

The total 2000 motor vehicle sales tax is \$513,731,000. 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. However, since the motor vehicle sales tax is an important revenue source for the state, an estimate was made on how much the taxpayers in each county paid.

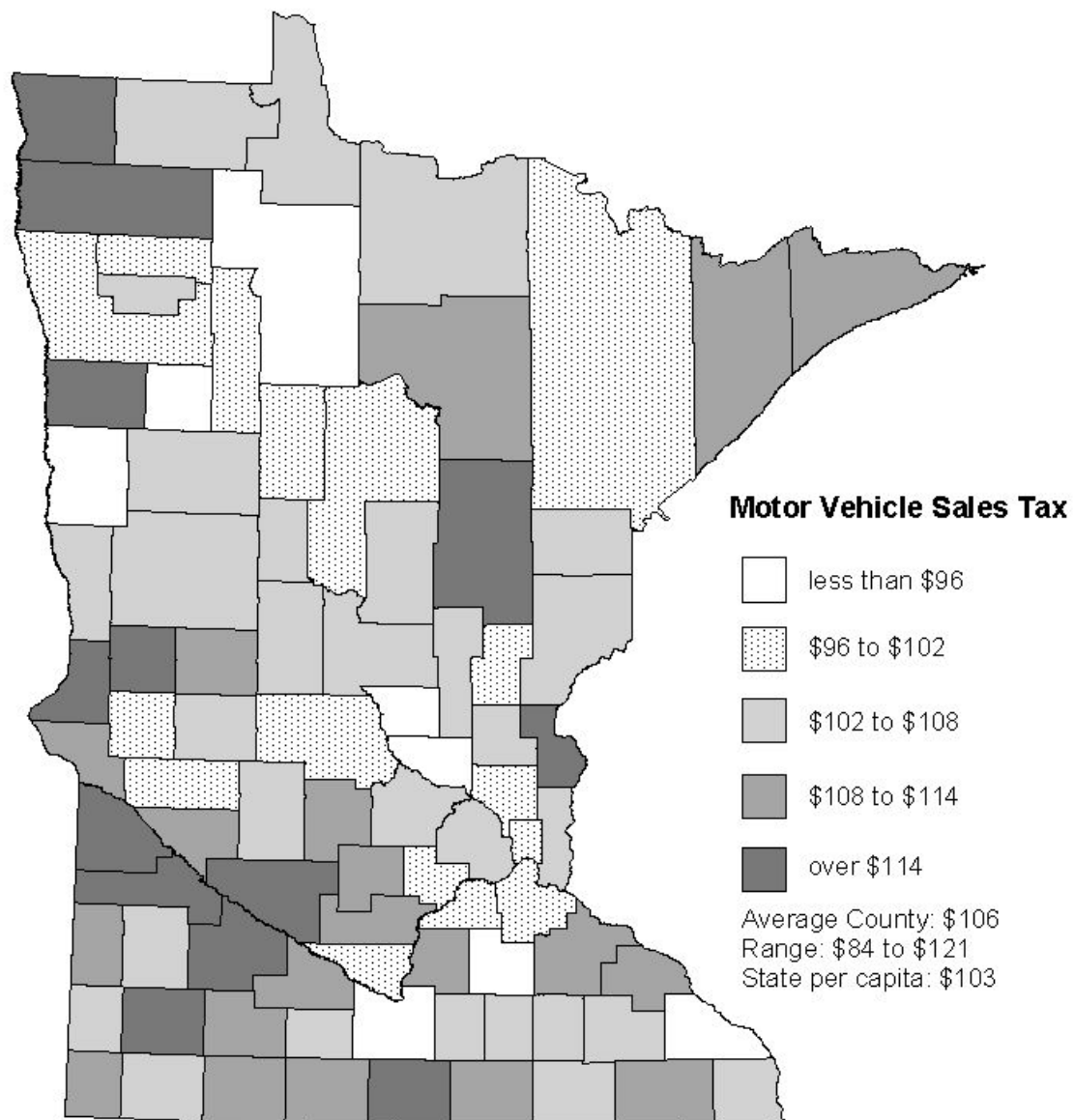
Two main factors were used in determining an estimated tax amount for each county. First, the number of passenger vehicles and pickup trucks registered in each county in 2000 was obtained from the Department of Public Safety. Registrations within each county are a good indicator of where the owners of the vehicles live. No weighting was attempted based upon the differences in the market value of the vehicles amount counties.

Secondly, the distribution of motor vehicle license tax by county as provided by the Department of Public Safety was used as a proxy for the value of vehicles purchased. This data first became available in 1999. Previous years' distributions from the Department of Public Safety were used to adjust the amounts in the historical table on page 92 so that all of the years are internally consistent.

A percent distribution was made on each of the two factors (i.e., registrations and license tax) comparing each county to the state. The results of each distribution were then weighted equally to allocate the \$513.7 million tax revenue to the 87 counties.

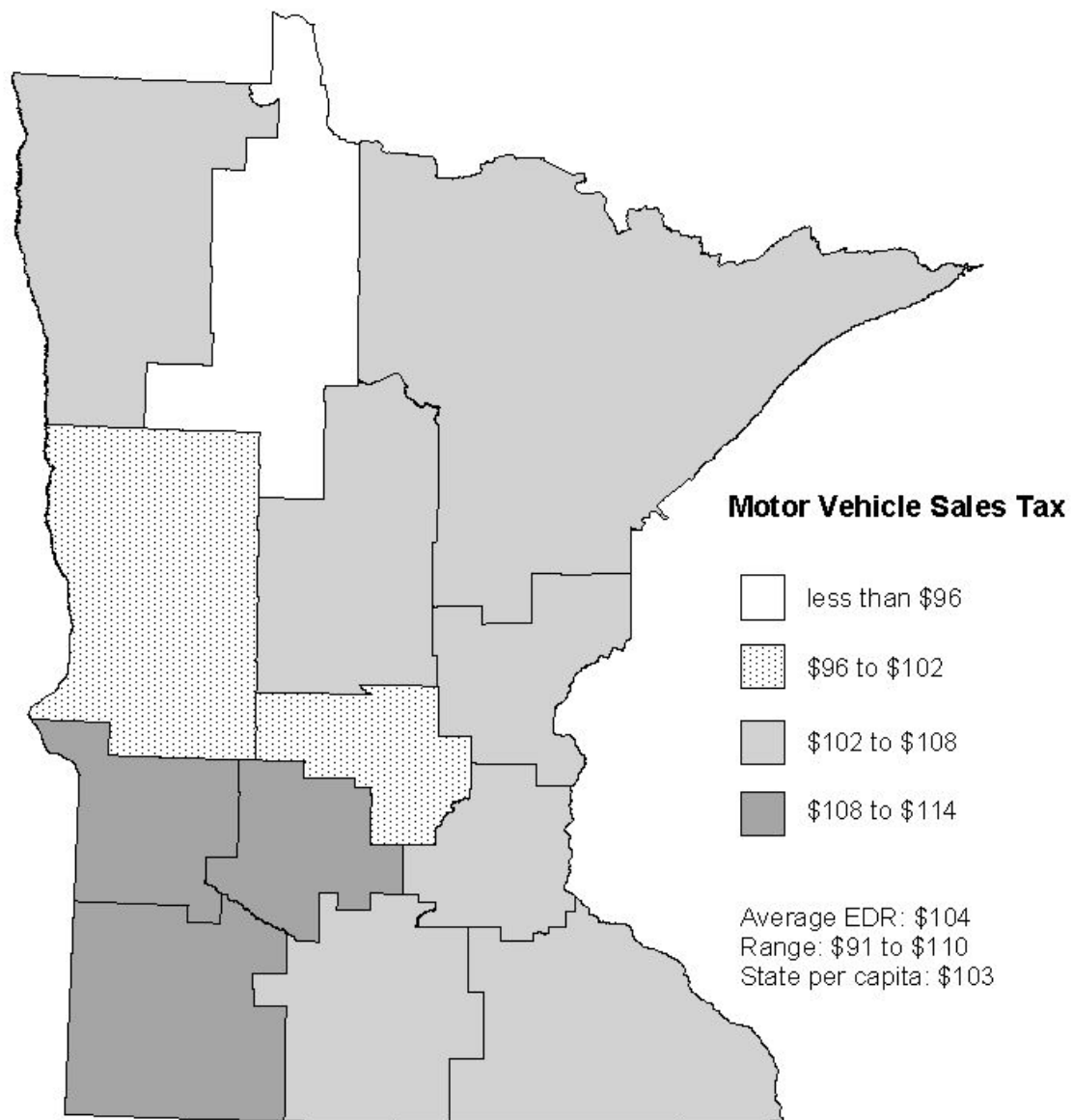
Motor vehicle sales tax data was obtained from the Department of Revenue.

## Motor Vehicle Sales Tax per capita, 2000 by County\*



\* Although it may be more appropriate to display the information on a per vehicle basis, the data is not readily available on that level. Rather, population, which is a standardized measure, is used.

## Motor Vehicle Sales Tax per capita, 2000 by Economic Development Region



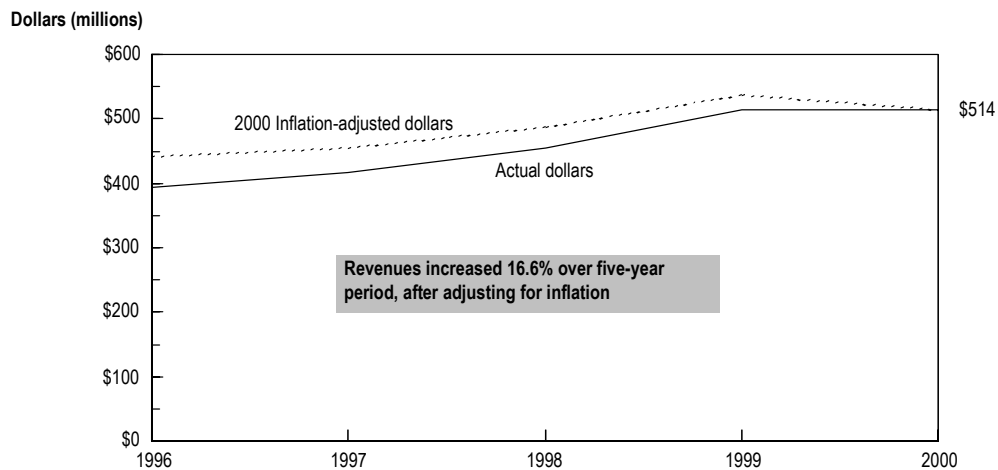
## The Past Five Years of the Motor Vehicle Sales Tax

The table below shows the distributions 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 excise tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

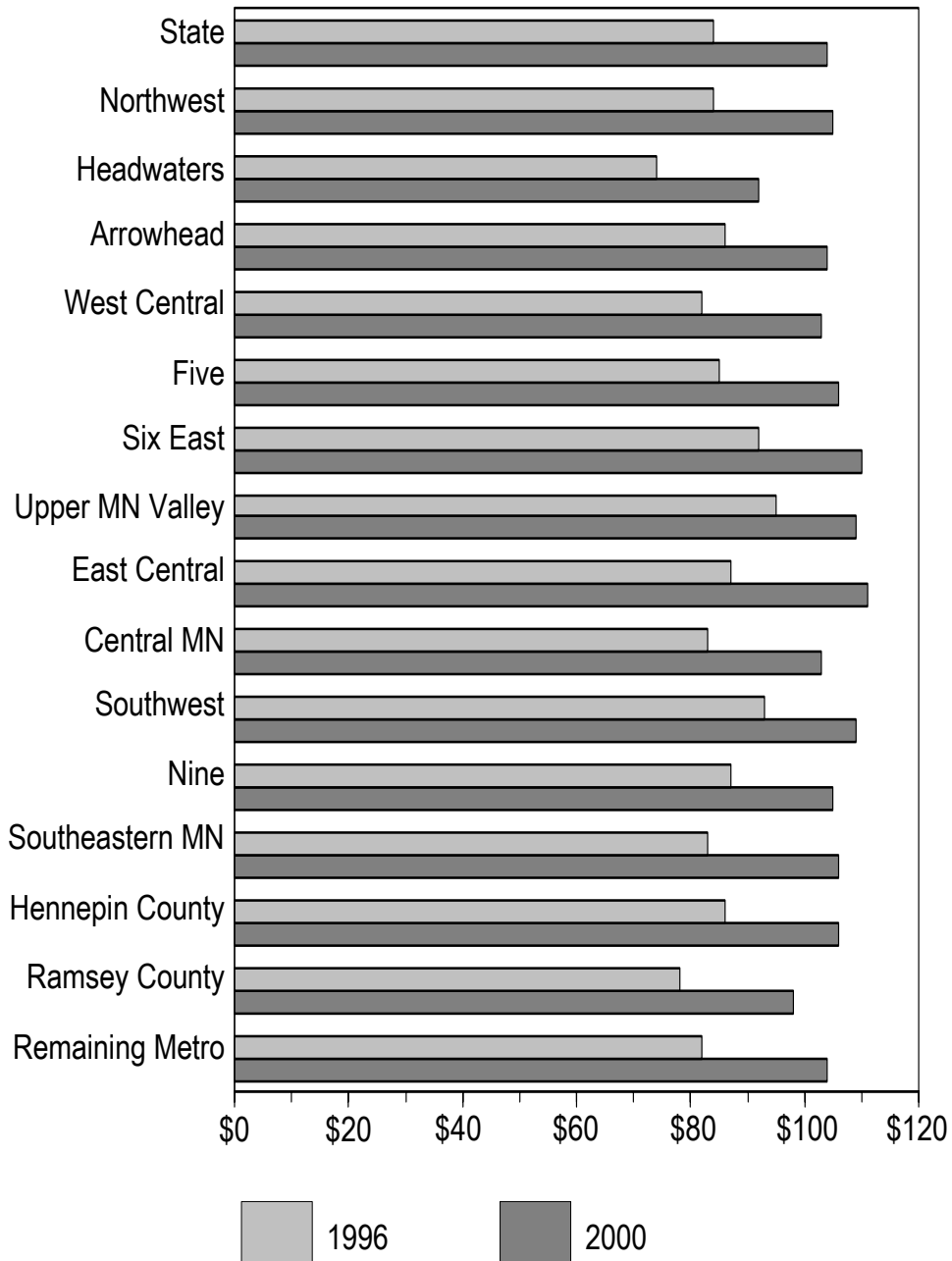
### Motor Vehicle Sales Tax: 1996 to 2000

Current dollars, in thousands						
State	1996	1997	1998	1999	2000	5-Yr. Chg. Tax
	<b>\$392,889</b>	<b>\$416,526</b>	<b>\$454,074</b>	<b>\$514,363</b>	<b>\$513,731</b>	<b>31%</b>
Northern Regions						
Northwest (1)	7,635	8,070	8,858	9,896	9,312	22
Headwaters (2)	5,274	5,671	6,407	7,417	7,030	33
Arrowhead (3)	27,338	28,892	31,109	34,652	33,465	22
West Central (4)	16,880	17,875	19,635	22,415	21,585	28
Five (5)	12,037	12,908	14,525	16,775	16,133	34
East Central (7E)	10,788	11,828	13,122	15,586	15,077	40
Southern Regions						
Six East (6E)	10,608	11,160	11,855	13,365	12,734	20
Upper MN Valley (6W)	4,789	5,000	5,288	5,847	5,473	14
Central MN (7W)	24,472	26,214	29,053	34,181	33,284	36
Southwest (8)	11,601	12,051	12,616	13,953	13,326	15
Nine (9)	19,411	20,593	21,970	24,254	23,399	21
Southeastern MN (10)	36,563	39,515	43,342	49,299	48,679	33
<b>Total Nonmetro</b>	<b>\$187,397</b>	<b>\$199,777</b>	<b>\$217,779</b>	<b>\$247,639</b>	<b>\$239,497</b>	<b>28%</b>
Metro Region						
Hennepin County	91,977	96,500	104,592	115,081	118,670	29
Ramsey County	38,492	40,503	43,385	48,995	50,223	30
Remaining Metro	75,023	79,746	88,317	102,649	105,341	40
<b>Total Metro</b>	<b>\$205,492</b>	<b>\$216,749</b>	<b>\$236,295</b>	<b>\$266,724</b>	<b>\$274,234</b>	<b>33%</b>

### Statewide Motor Vehicle Sales Tax



### Per Capita Motor Vehicle Sales Tax 1996 and 2000



# Motor Vehicle License Tax

## Program Description

The **motor vehicle license tax** is imposed annually on each motor vehicle registered and licensed in Minnesota to use the public streets and highways. The tax on passenger cars, pickup trucks, and vans is equal to the total of (1) a \$10 flat tax, and (2) an additional tax of 1.25 percent of base value subject to minimum and maximum amounts based on the age of the vehicle. (See next page for law changes effective June 2000.)

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 then annually thereafter when it is re-registered.

Exemptions from the tax include: vehicles owned by governmental units, school buses, agricultural tractors and trailers, special mobile equipment, vehicles used solely for carrying construction camp equipment or attached machinery, fire apparatus, ambulances, and vehicles not operated on highways.

## Tax Amount and Reporting

### Calendar Year 2000 Motor Vehicle License Tax: \$530.4 million

The total motor vehicle license registration tax for calendar year 2000 was \$530,438,000.<sup>11</sup> 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 estimates of the amount actually remitted by each county to the Department of Public Safety. To make all of the data in the historical table and graph on page 98 consistent, the previous four years' data were adjusted using past years' Department of Public Safety estimates.

Revenue from this tax, like revenue from the motor fuels tax, is deposited in the Highway User Tax Distribution Fund. (See page 101 for description of the allocation of the Highway User Tax Distribution Fund.)

The statewide motor vehicle license tax amount was obtained from the Department of Revenue.

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<sup>11</sup> This amount is net of a one-time reduction of \$11.627 million due to a timing change in issuing license tax refunds.

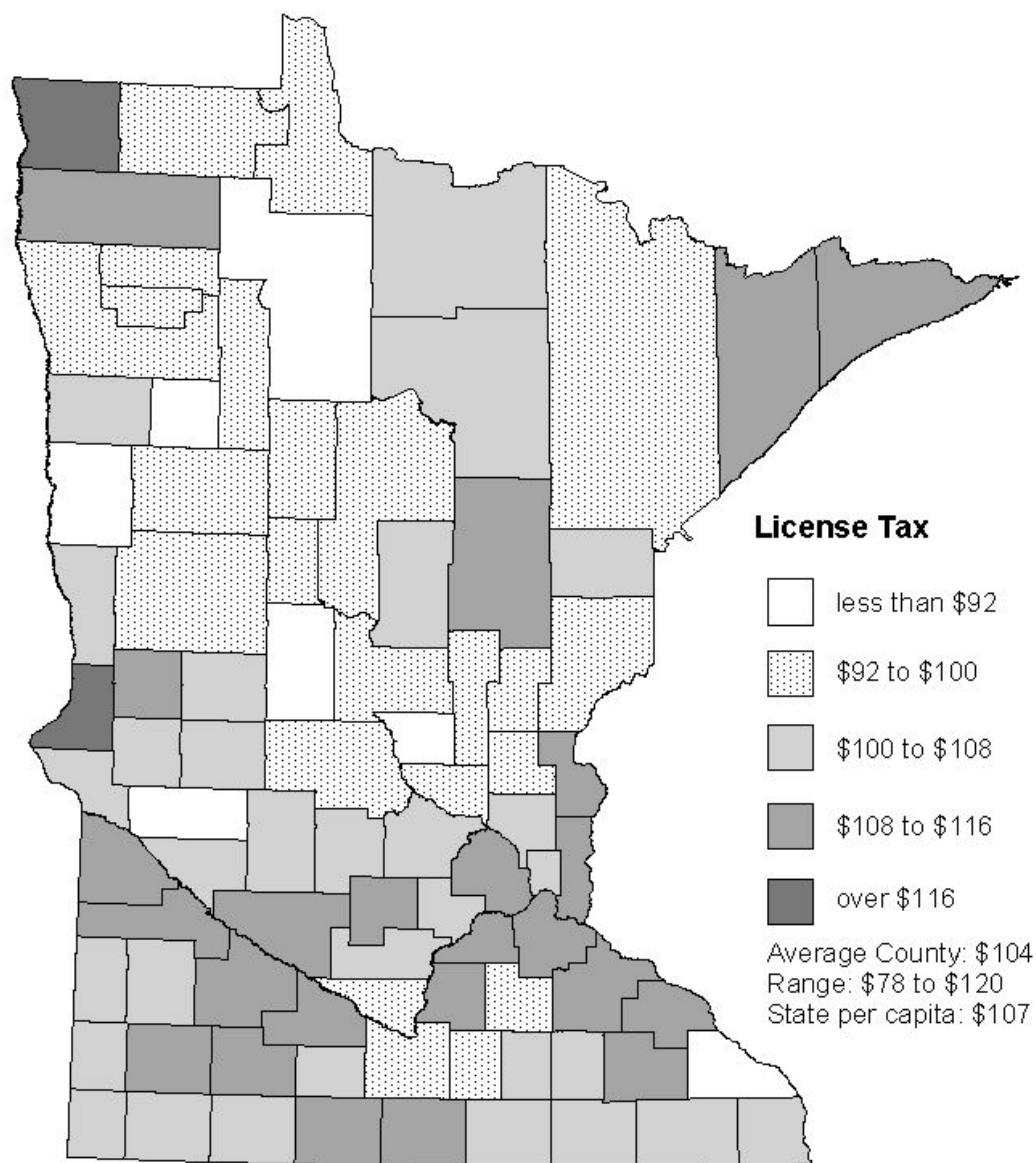
## Recent Law Changes

The 2000 Legislature decreased the motor vehicle license tax beginning in June 2000. This reduction was estimated to cost \$149.8 million in fiscal year 2001. The table below summarizes the changes.

<b>Year of vehicle life</b>	<b>Flat tax</b>	<b>Plus</b>	<b>Total tax not to exceed</b>
1	\$10	1.25% of base value	\$10 + 1.25% of total value
2	\$10	1.25% of base value	\$189
3-10	\$10	1.25% of base value	\$99
11 and up	\$10	\$25	\$35

Since the law change was effective in June 2000, the 2000 calendar year revenues in this report reflect only about one-half of a full year's effect.

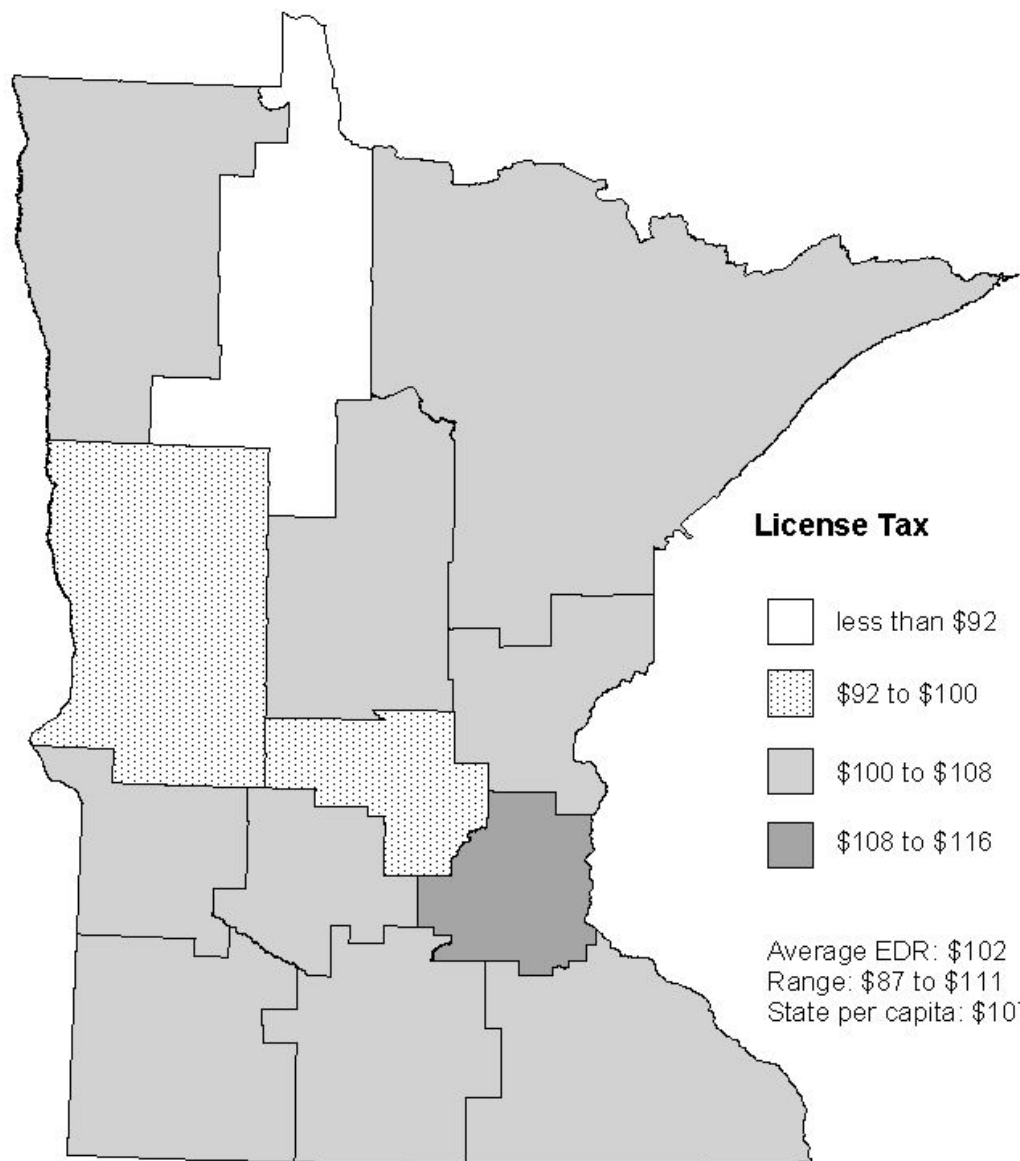
## Motor Vehicle License Tax per capita, 2000 by County\*



\* Although it may be more appropriate to display the information on a per vehicle basis, the data is not readily available on that level. Rather, population, which is a standardized measure, is used.



### Motor Vehicle License Tax per capita, 2000 by Economic Development Region



## The Past Five Years of the Motor Vehicle License Tax

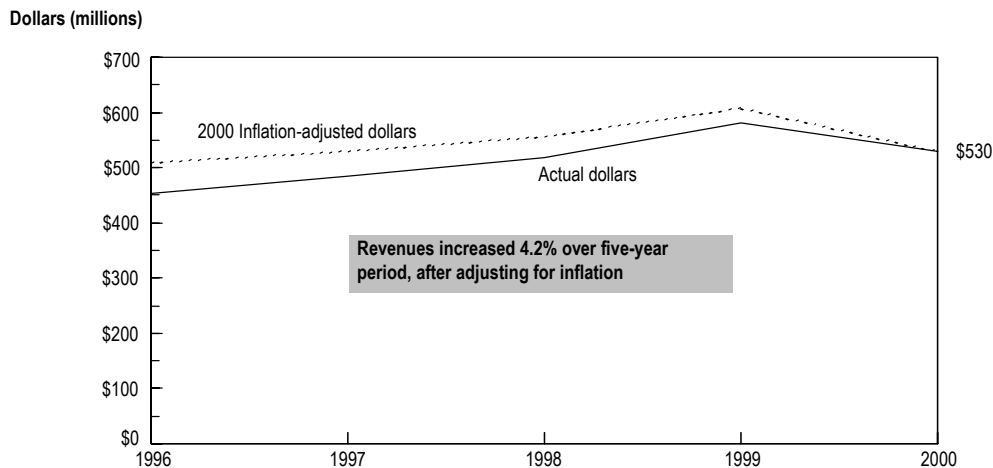
The table below shows the distribution of the motor vehicle license tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle license tax for that same time period in current (actual) and constant (inflation-adjusted)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

### Motor Vehicle License Tax: 1996 to 2000

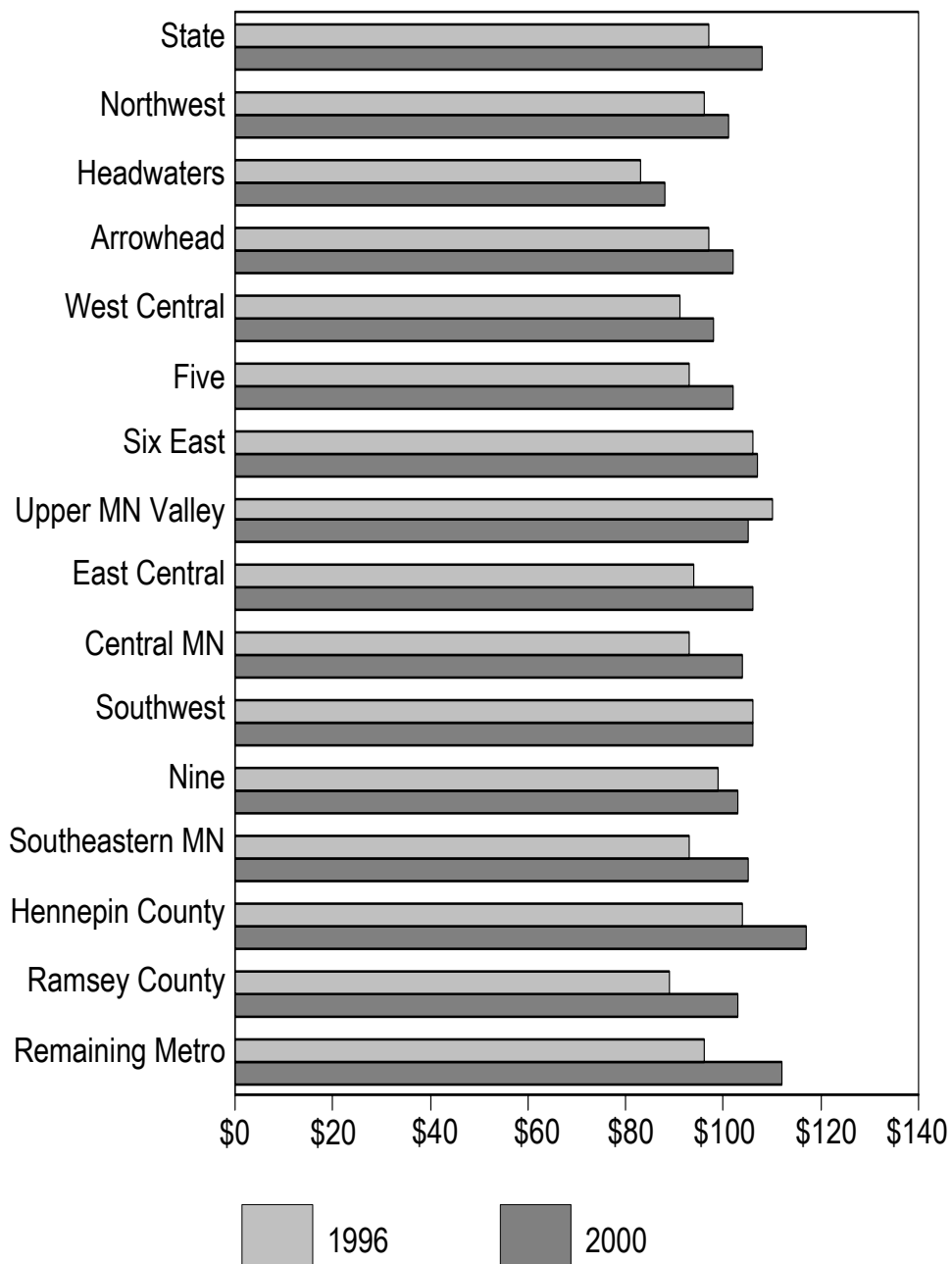
Current dollars, in thousands						
State	1996	1997	1998	1999	2000	5-Yr. Chg. Tax
	<b>\$454,054</b>	<b>\$485,117</b>	<b>\$517,939</b>	<b>\$582,062</b>	<b>\$530,438*</b>	<b>17%</b>
Northern Regions						
Northwest (1)	8,781	9,299	9,859	10,744	8,906	1
Headwaters (2)	5,951	6,416	7,007	8,077	6,696	13
Arrowhead (3)	30,909	32,642	34,261	37,186	32,773	6
West Central (4)	18,792	19,999	21,316	24,202	20,688	10
Five (5)	13,246	14,217	15,645	18,088	15,580	18
East Central (7E)	11,623	12,748	13,908	16,711	14,496	25
Southern Regions						
Six East (6E)	12,216	12,979	13,403	14,968	12,449	2
Upper MN Valley (6W)	5,538	5,819	5,990	6,513	5,246	-5
Central MN (7W)	27,382	29,536	32,286	38,255	33,406	22
Southwest (8)	13,157	13,721	13,954	15,128	12,858	-2
Nine (9)	21,945	23,369	24,396	26,635	22,851	4
Southeastern MN (10)	40,818	44,194	47,517	53,646	48,466	19
<b>Total Nonmetro</b>	<b>\$210,359</b>	<b>\$224,938</b>	<b>\$239,542</b>	<b>\$270,154</b>	<b>\$234,416</b>	<b>11%</b>
Metro Region						
Hennepin County	111,353	117,636	125,537	135,089	130,051	17
Ramsey County	44,230	47,156	49,508	55,625	52,782	19
Remaining Metro	88,112	95,387	103,352	121,195	113,188	28
<b>Total Metro</b>	<b>\$243,695</b>	<b>\$260,179</b>	<b>\$278,397</b>	<b>\$311,908</b>	<b>\$296,022</b>	<b>21%</b>

\* Reduction reflects legislative changes (see page 95).

### Statewide Motor Vehicle License Tax



### Per Capita Motor Vehicle License Tax 1996 and 2000





# 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. Highway motor fuels are taxed at a rate of 20 cents per gallon.<sup>12</sup> Aviation fuels are subject to a graduated, declining tax rate from 5 cents per gallon based on the number of gallons used during the calendar year.<sup>13</sup>

## Tax Amount and Reporting

### Calendar Year 2000 Motor Fuels Tax: \$604.7 million

The total net amount after refunds of the motor fuels tax for calendar year 2000 was \$604,654,000. This is the net amount after the distribution to the snowmobile, motorboat, forest roads, and all-terrain vehicles (ATV) accounts.

The motor fuels tax goes into the Highway User Tax Distribution Fund and is dedicated for highway use. The Minnesota Constitution sets the distribution formula for 95 percent of the money in the fund: 29 percent to the county state-aid highway fund, 9 percent to the municipal state-aid street fund for cities over 5,000 population, and 62 percent to the state trunk highway fund. The remaining 5 percent of the fund is allocated by law rather than by constitutional provision. Presently about 46 percent of this 5 percent set-aside goes for town roads and town bridges. The rest goes into a “flexible fund” that mainly pays for improvements to former state highways that have reverted to local jurisdiction.

The highway aids listed in the tables estimate how much each area received from the above distribution. Like both the motor vehicle excise tax and the motor vehicle license 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 upon the total number of vehicle miles traveled in each county in 2000 as a proportion of the total vehicle miles traveled with the state in 2000.

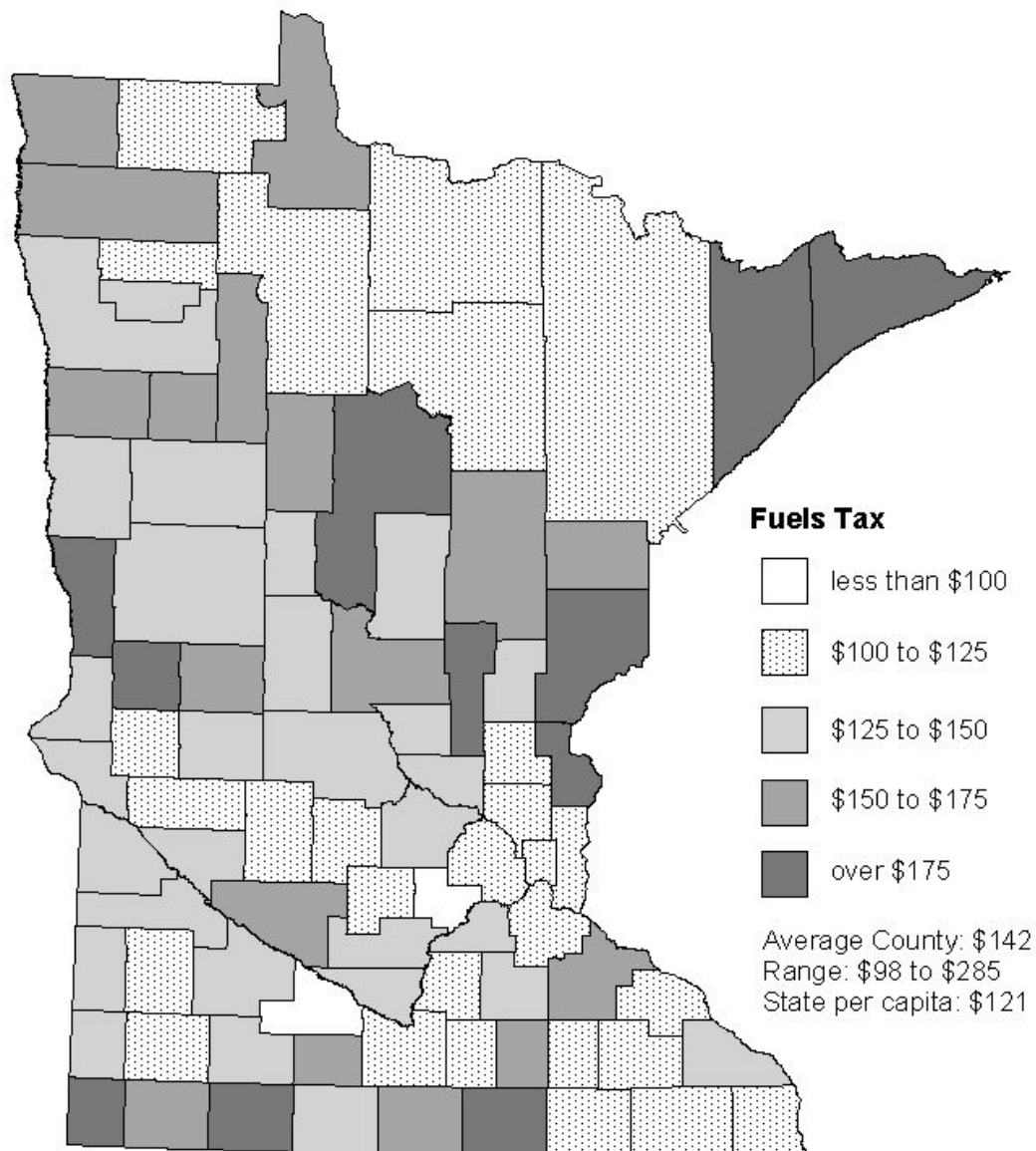
The statewide motor fuels tax amount was obtained from the Department of Revenue.

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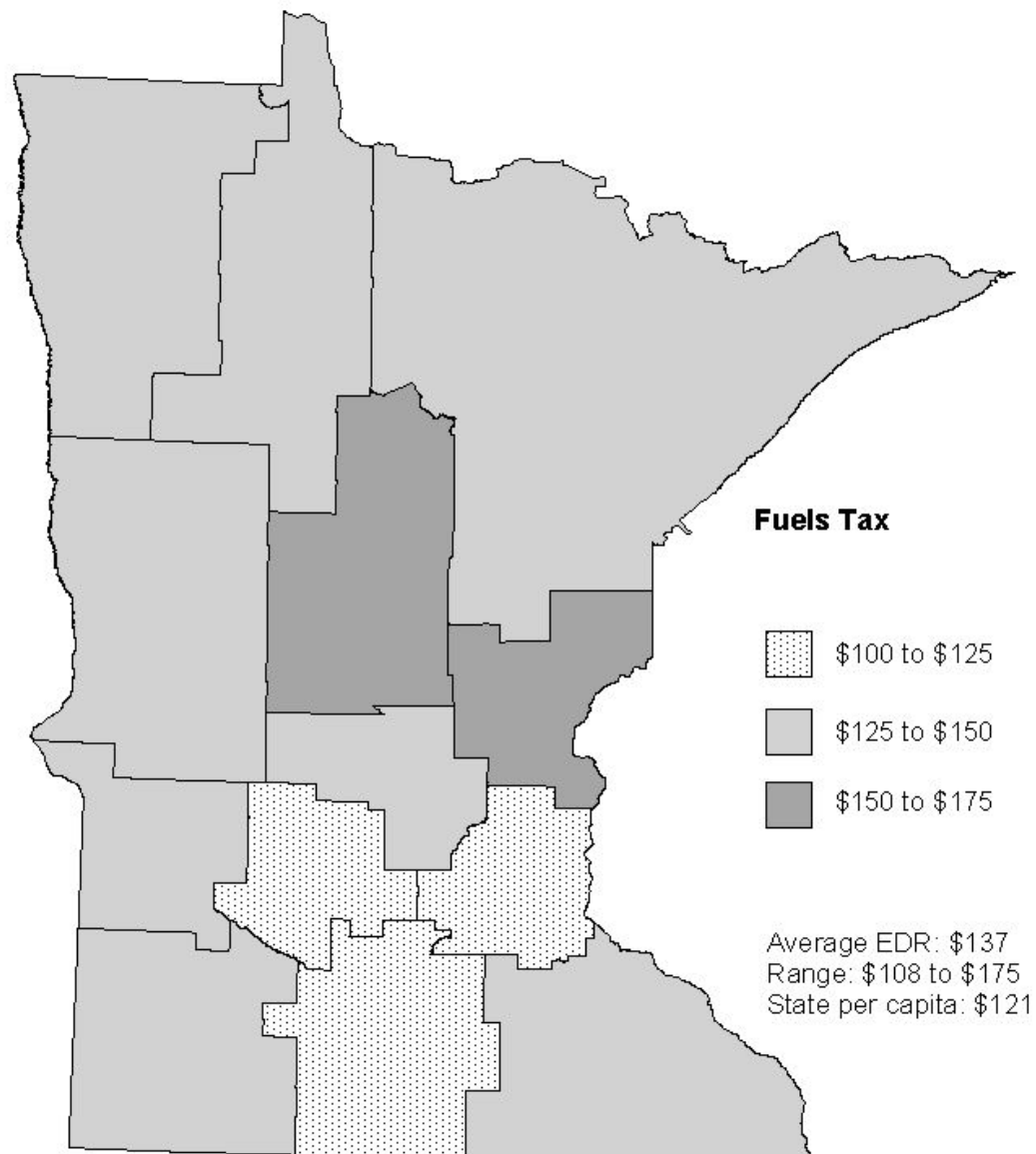
<sup>12</sup> Alternative fuels such as liquefied natural gas and high-alcohol gasoline are taxed at rates proportional to relative energy content.

<sup>13</sup> Motor fuels used by public transit systems receiving state financial assistance are exempt. Until October 1, 1997, ethanol-gasoline blends received a tax credit of 5 cents for each gallon of ethanol.

## Motor Vehicle Fuels Tax per capita, 2000 by County



## Motor Vehicle Fuels Tax per capita, 2000 by Economic Development Region



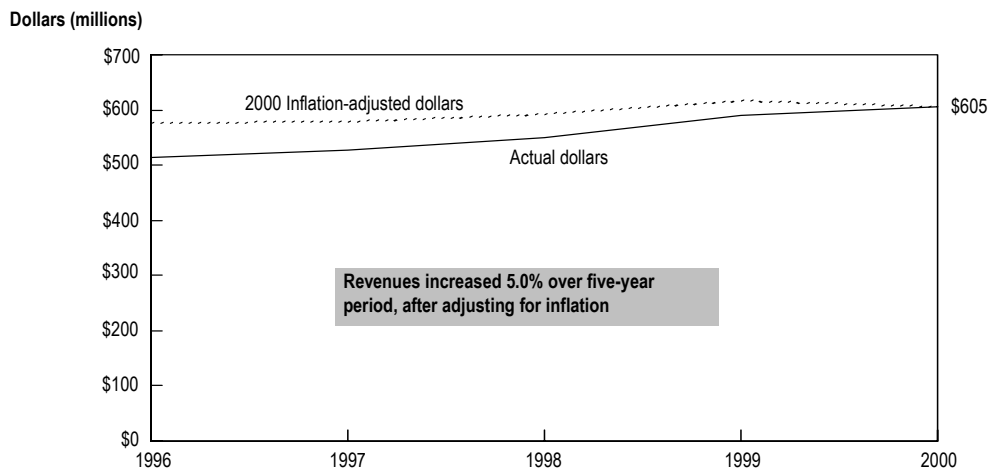
## The Past Five Years of the Motor Vehicle Fuels Tax

The table shows the distribution of the motor vehicle 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 vehicle fuels tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Motor Vehicle Fuels Tax: 1996 to 2000

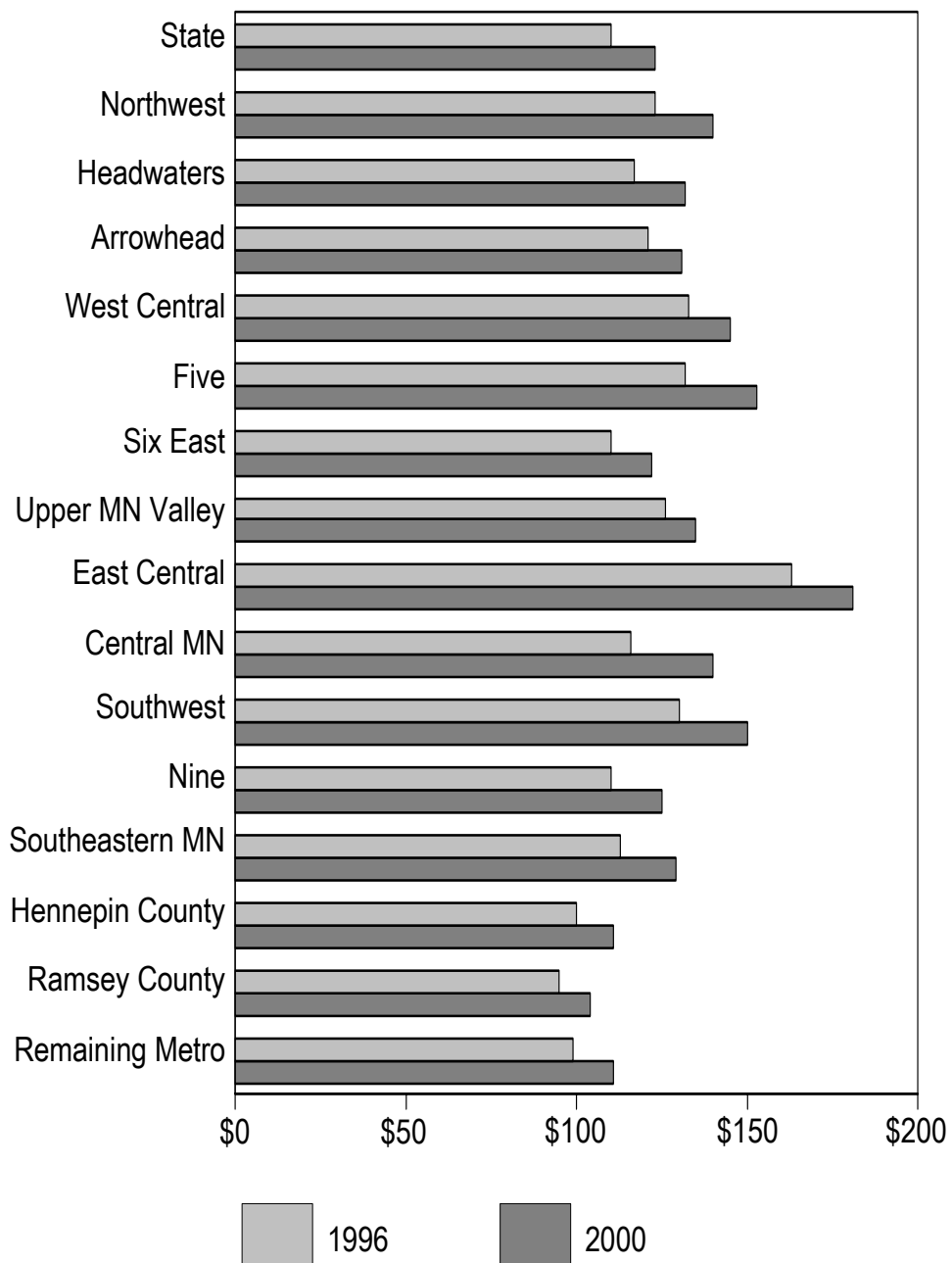
Current dollars, in thousands						
State	1996	1997	1998	1999	2000	5-Yr. Chg. Tax
<b>\$513,277</b>	<b>\$528,355</b>	<b>\$550,281</b>	<b>\$590,012</b>	<b>\$604,654</b>	<b>18%</b>	
Northern Regions						
Northwest (1)	11,193	11,526	11,820	12,585	12,381	11
Headwaters (2)	8,402	8,643	9,048	9,740	10,045	20
Arrowhead (3)	38,316	39,654	39,389	41,573	42,295	10
West Central (4)	27,414	28,270	28,660	30,546	30,508	11
Five (5)	18,711	19,272	20,822	22,457	23,245	24
East Central (7E)	20,121	20,817	21,705	23,387	24,616	22
Southern Regions						
Six East (6E)	12,570	12,951	13,243	14,151	14,187	13
Upper MN Valley (6W)	6,383	6,576	6,511	6,952	6,767	6
Central MN (7W)	34,333	35,795	38,612	42,286	45,204	32
Southwest (8)	16,210	16,686	16,708	17,952	18,218	12
Nine (9)	24,410	25,512	25,705	27,626	27,915	14
Southeastern MN (10)	49,703	51,363	53,285	57,190	59,123	19
<b>Total Nonmetro</b>	<b>\$267,767</b>	<b>\$277,065</b>	<b>\$285,508</b>	<b>\$306,444</b>	<b>\$314,505</b>	<b>17%</b>
Metro Region						
Hennepin County	107,546	111,229	115,156	122,999	123,971	15
Ramsey County	46,957	47,885	49,227	52,858	53,259	13
Remaining Metro	91,007	92,176	100,391	107,712	112,919	24
<b>Total Metro</b>	<b>\$245,510</b>	<b>\$251,290</b>	<b>\$264,774</b>	<b>\$283,569</b>	<b>\$290,149</b>	<b>18%</b>

### Statewide Motor Vehicle Fuels Tax





### Per Capita Motor Vehicle Fuels Tax 1996 and 2000



# Corporate Franchise (Income) Tax

## Program Description

**Corporate franchise (income) tax** (usually referred to as the corporate 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. The formula weights sales 75 percent and property and payroll 12.5 percent each.<sup>14</sup>

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

## Tax Amount and Reporting

### 2000 Corporate Income Tax: \$719.7 million

The corporation statistics presented in this report were tabulated from all current-year Minnesota corporation income tax returns filed during the calendar year ending December 31, 2000. (Primarily 1999 returns were filed in calendar year 2000.) The total statewide corporate tax amount of \$719,704,969 includes income taxes collected from corporations whose main offices are in other states and foreign countries. It does not include minimum fees paid by S corporations.

The corporate income tax data was obtained from the Department of Revenue's processing file. The location of each corporation's home office is not available on that file. Instead each county's total annual wages, reported by the Department of Economic Security (DES), was used as an indicator of where the corporate tax was paid.<sup>15</sup> This method allowed allocation of the entire \$719.7 million of corporate tax liability rather than only that incurred by corporations headquartered in Minnesota. Since about one-third of the corporate tax liability is from these out-of-state corporations, this methodology allocates those corporate taxes to the counties.

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<sup>14</sup> Through tax year 2000, the formula weighted sales at 70 percent and property and payroll at 15 percent each.

<sup>15</sup> Previous years' reports allocated corporate tax using payroll as reported in the County Business Patterns. This data is no longer available for all 87 counties. The DES data results in a distribution of corporate tax consistent with that calculated in past years.

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 (Table A) and by type of corporation/return (Table B).

Table A

**By Unitary/Nonunitary Returns<sup>16</sup>**

Returns Filed in 1999	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	11,887	22.3%	\$538,209,027	74.8%	\$45,277
Nonunitary Returns	<u>41,530</u>	<u>77.7</u>	<u>181,495,942</u>	<u>25.2</u>	<u>4,370</u>
<b>Total</b>	<b>53,417</b>	<b>100.0%</b>	<b>\$719,704,969</b>	<b>100.0%</b>	<b>\$13,473</b>

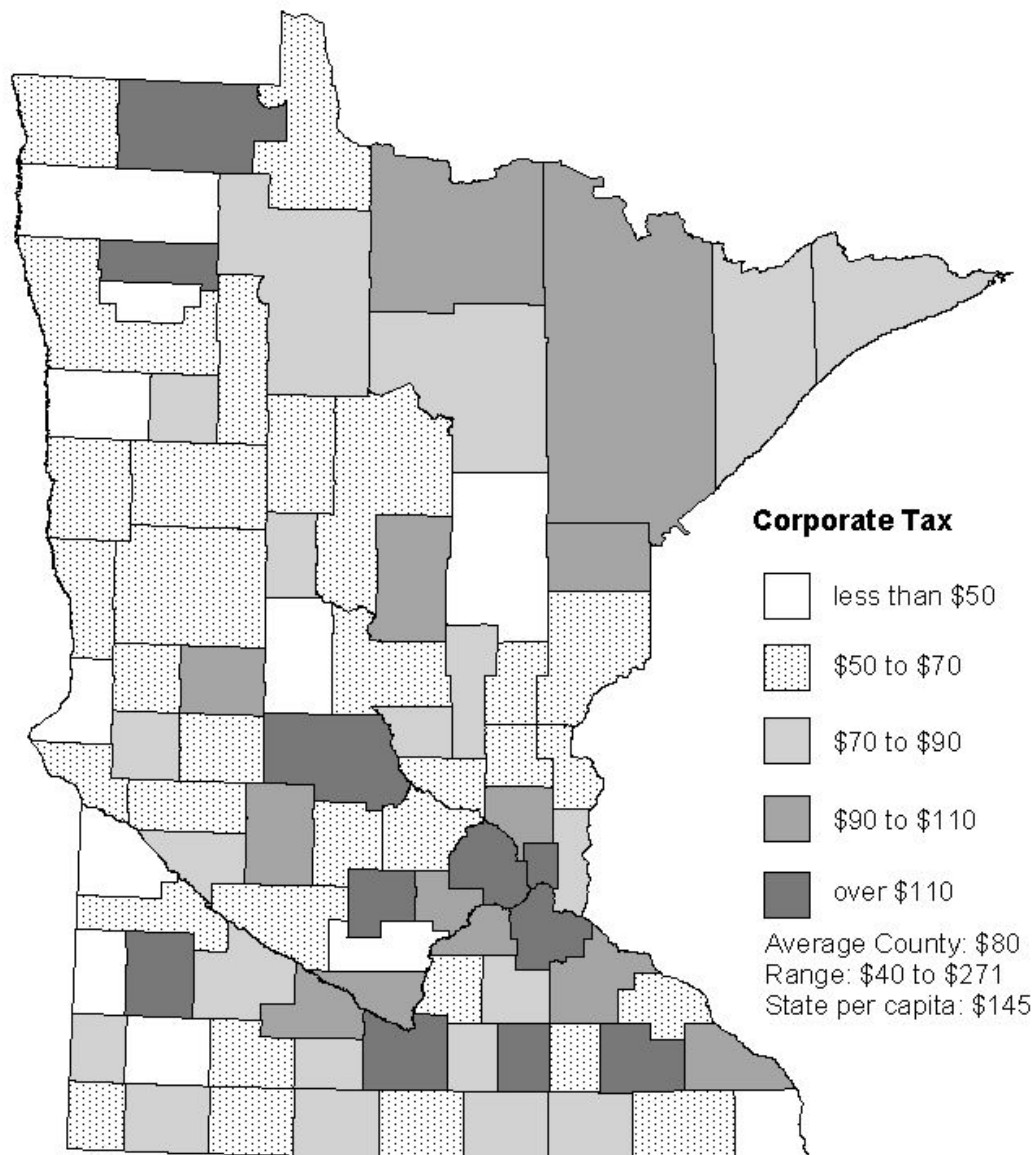
Table B

**By Type of Return**

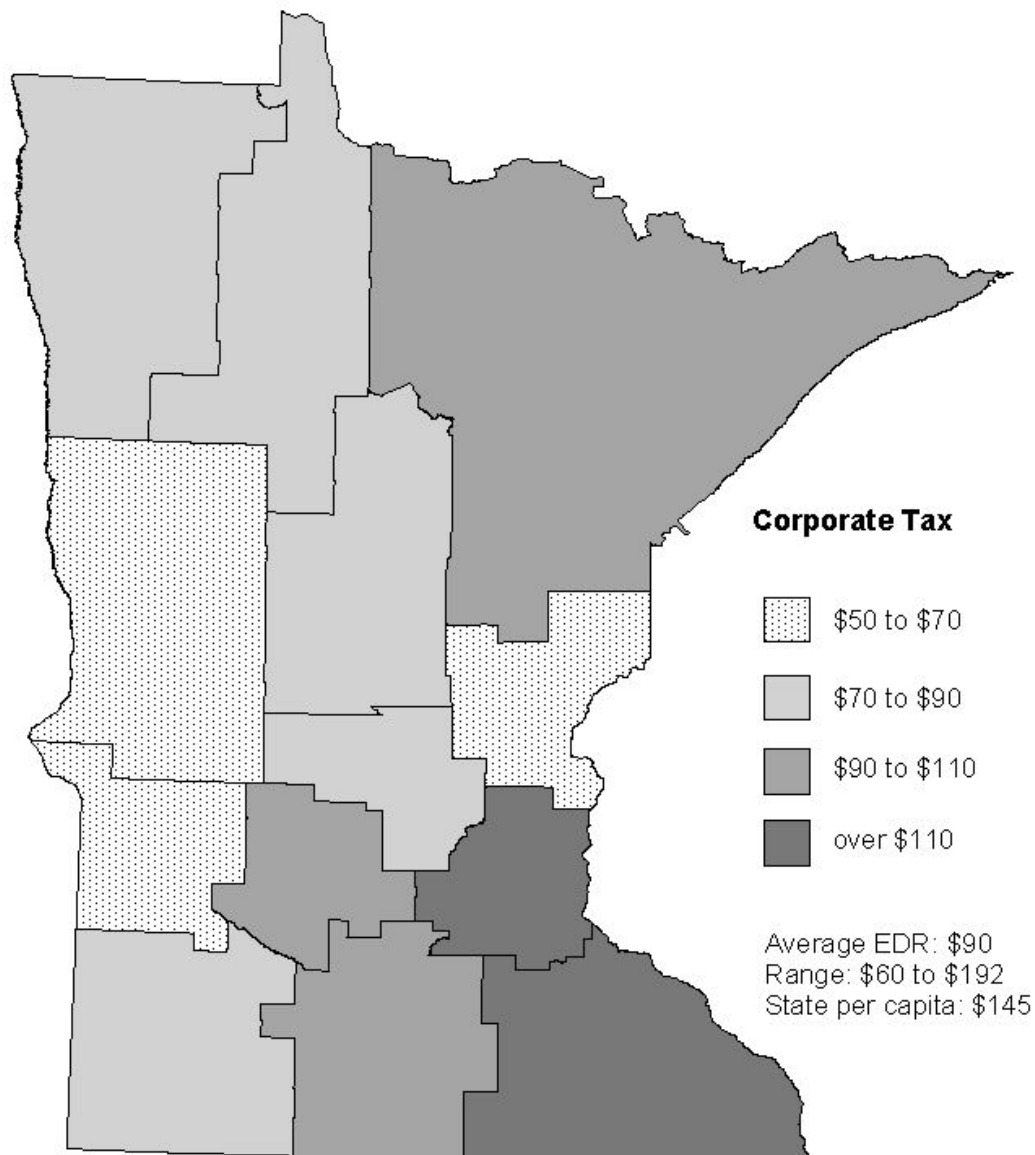
Returns Filed in 1999	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	11,968	22.4%	\$66,144,551	9.2%	\$5,527
Minimum Tax	6,792	12.7	3,071,136	0.3	452
No Tax	<u>10,100</u>	<u>18.9</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
<b>Total</b>	<b>28,860</b>	<b>54.0%</b>	<b>\$69,215,687</b>	<b>9.6%</b>	<b>\$2,398</b>
Multi-State Corporations					
Regular Tax	11,874	22.2%	\$636,124,035	88.4%	\$53,573
Minimum Tax	6,156	11.5	14,365,248	2.0	2,334
No Tax	<u>6,527</u>	<u>12.2</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
<b>Total</b>	<b>24,557</b>	<b>46.0%</b>	<b>\$650,489,282</b>	<b>90.4%</b>	<b>\$26,489</b>
All Corporations					
Regular Tax	23,842	44.6%	\$702,268,585	97.6%	\$29,455
Minimum Tax	12,948	24.2	17,436,384	2.4	1,347
No Tax	<u>16,627</u>	<u>31.1</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
<b>Total</b>	<b>53,417</b>	<b>100.0%</b>	<b>\$719,704,969</b>	<b>100.0%</b>	<b>\$13,473</b>

<sup>16</sup> 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, 2000 by County



## Corporate Tax per capita, 2000 by Economic Development Region



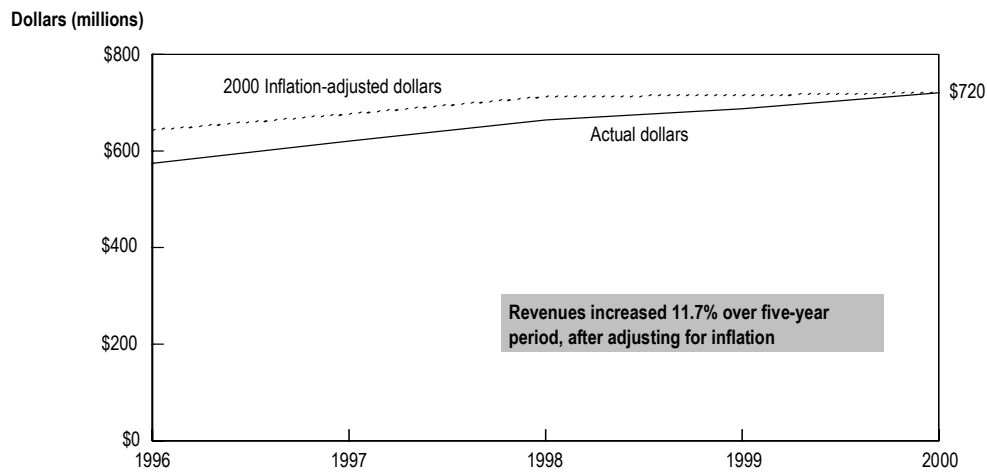
## The Past Five Years of the Corporate Income Tax

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 current (actual) and constant (inflation-adjusted) dollars.

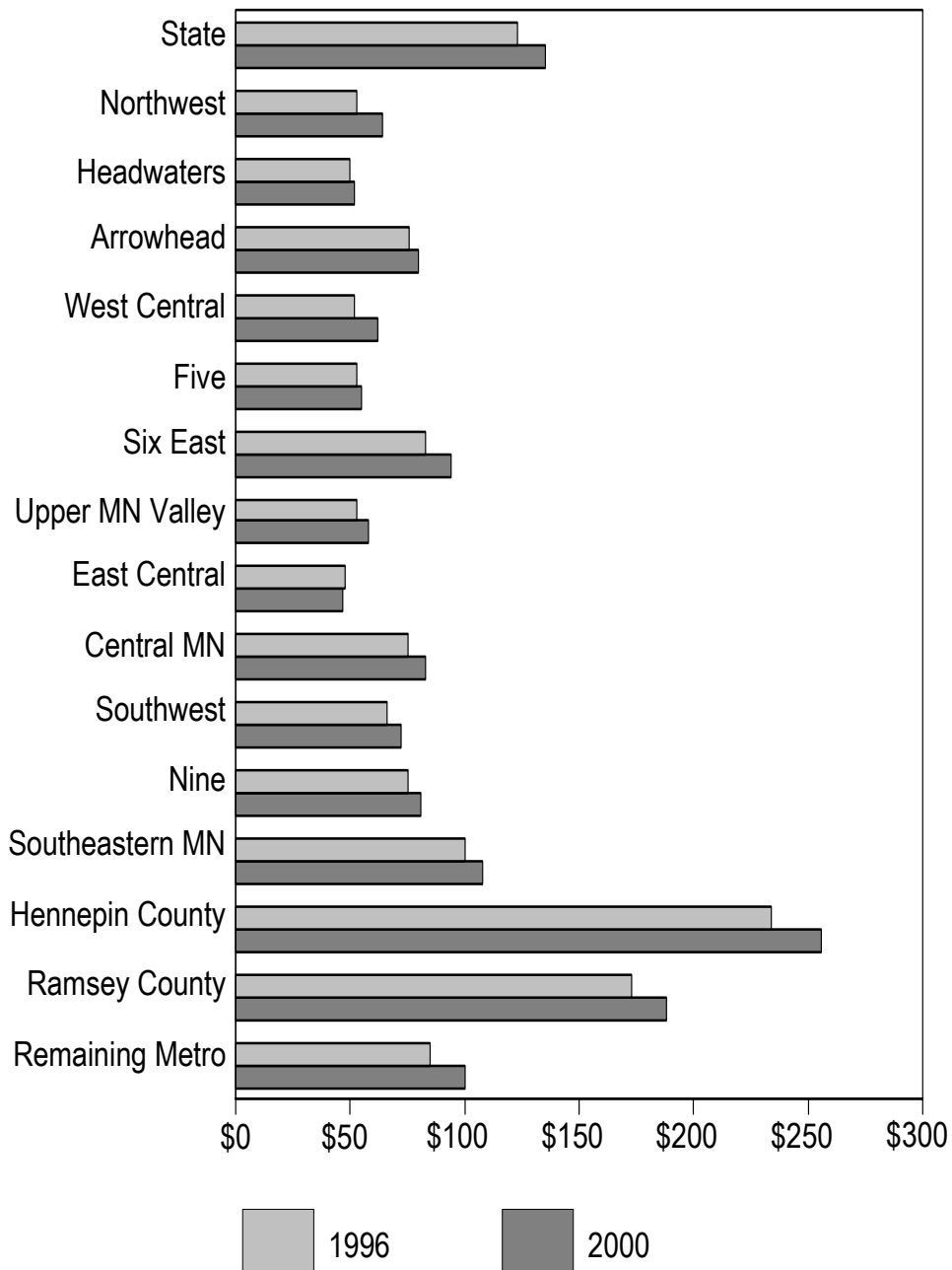
### Corporate Income Tax: 1996 to 2000

Current dollars, in thousands						
State	1996	1997	1998	1999	2000	5-Yr. Chg. Tax
	<b>\$574,677</b>	<b>\$620,384</b>	<b>\$663,465</b>	<b>\$686,302</b>	<b>\$719,705</b>	<b>25%</b>
Northern Regions						
Northwest (1)	4,872	5,813	5,679	5,652	6,879	41
Headwaters (2)	3,572	4,088	3,940	4,151	5,565	56
Arrowhead (3)	24,103	25,677	25,817	26,417	31,665	31
West Central (4)	10,823	11,786	13,122	13,764	14,593	35
Five (5)	7,500	7,609	8,302	8,659	11,119	48
East Central (7E)	5,975	6,148	6,407	6,905	8,450	41
Southern Regions						
Six East (6E)	9,473	9,958	10,842	10,470	10,901	15
Upper MN Valley (6W)	2,661	2,765	2,886	2,934	3,206	20
Central MN (7W)	22,113	24,004	26,597	27,073	30,089	36
Southwest (8)	8,184	8,723	8,810	8,736	9,516	16
Nine (9)	16,706	17,640	18,089	18,588	20,529	23
Southeastern MN (10)	44,118	46,124	49,611	52,281	53,451	21
<b>Total Nonmetro</b>	<b>\$160,101</b>	<b>\$170,336</b>	<b>\$180,102</b>	<b>\$185,631</b>	<b>\$205,964</b>	<b>29%</b>
Metro Region						
Hennepin County	250,643	272,720	285,854	297,945	304,734	22
Ramsey County	85,691	91,840	96,158	97,822	103,310	21
Remaining Metro	78,243	85,489	101,351	104,903	105,697	35
<b>Total Metro</b>	<b>\$414,577</b>	<b>\$450,048</b>	<b>\$483,363</b>	<b>\$500,670</b>	<b>\$513,741</b>	<b>24%</b>

### Statewide Corporate Income Tax



### Per Capita Corporate Income Tax 1996 and 2000







## 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 precedes the data.

## General Explanation 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 the local taxing district and are part of its total revenue
- Benefit all types of property in the taxing district
- 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 2001 by type of taxing district

**B. Property Valuation** of taxable real and personal property for the 2000 assessment (taxes payable in 2001)

**C. The Average Tax Rate** for taxes payable in 2001

**III. MAJOR STATE TAXES**

- Individual income tax
- Sales/use tax
- Motor vehicle sales tax
- Motor vehicle license tax
- Motor fuels tax (i.e., gas tax)
- Corporate income tax

The motor vehicle sales tax, the motor vehicle license tax, the motor fuels tax, and the corporate income tax have been included in this report on a county-by-county basis. However, it should be stressed that these county amounts are only estimates since actual collections by county are not available. (See Section 1 for detail on how the county apportionments were calculated.)

	COUNTY			REGION	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)					
Human Services Aid (Calendar 2000)					
Medical Assistance					
Minnesota Family Investment Program					
General Assistance including GAMC					
Social Services					
Miscellaneous					
Total					
Highway Aid (Calendar 2001)					
County Aid					
Municipal Aid					
Township Aid					
Total					
Local Government Aid (Calendar 2001)					
Disparity Reduction Aid (Calendar 2001)					
HACA (Payable 2001)					
County HACA					
City/Town HACA					
School District HACA					
Miscellaneous District HACA					
Total					
Criminal Justice Aid (Payable 2001)					
Community Corrections Funding (2001)					
<b>Total Aids</b>					
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits					
Miscellaneous Credits					
<b>Total Property Tax Credits</b>					
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)					
Regular (Renters)					
Targeting Refund					
<b>Total Property Tax Refunds</b>					
<b>Total Aids/Credits</b>					
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy					
City/Town Levy					
School District Levy					
Miscellaneous District Levy					
<b>Total Net Tax Capacity/Market Levy</b>					
<b>Less Property Tax Credits</b>					
<b>Net Property Taxes Payable</b>					
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)					
Net Tax Capacity (2000 Assessment)					
<b>C. Average NTC Tax Rate (Payable 2001)</b>					
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)					
Sales/Use Tax (Calendar 2000)					
Motor Vehicle Sales Tax (Calendar 2000)					
Motor Vehicle License Tax (Calendar 2000)					
Motor Fuels Tax (Calendar 2000)					
Corporate Income Tax (Calendar 2000)					
<b>Total State Taxes</b>					



## 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, whereas the amounts in Table 2-2 also include those dollars paid by nonresidents. The differences in the tables are in the area of income taxes and sales/use taxes.

The total state aids and credits contained in this report total about \$8.8 billion, whereas the total of the six major taxes listed in this report total \$10.9 billion paid by residents and an additional \$0.8 billion paid by nonresidents. This indicates that almost 81 percent of the six major taxes collected from residents and about 75 percent of the six major taxes collected when combining taxes from the residents and nonresidents, are redistributed back to the taxing districts and to the taxpayers as tax relief as contained in this report.

It should be stressed that the total taxes presented in this report **are not the total of all taxes collected by the state**. The total state net tax collections after refunds were about \$12.95 billion in fiscal year 2000 and \$13.16 billion in fiscal year 2001. 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 2000 Update report (dated December 2001). Therefore, the \$11.7 billion total taxes listed in this report (residents and nonresidents) is almost 90 percent of the total taxes actually collected over that time 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.

STATEWIDE SUMMARY - RESIDENTS ONLY			
I. Major State Aids/Credits	Amount		
	(000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>			
Education Aid (2000-2001)	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)			
Medical Assistance	1,291,002	15.9	259
Minnesota Family Investment Program	81,384	1.0	16
General Assistance including GAMC	161,095	2.0	32
Social Services	704,963	8.7	142
Miscellaneous	98,889	1.2	20
Total	2,337,334	28.8	470
Highway Aid (Calendar 2001)			
County Aid	357,538	4.4	72
Municipal Aid	111,868	1.4	22
Township Aid	28,219	0.3	6
Total	497,625	6.1	100
Local Government Aid (Calendar 2001)	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	23,413	0.3	5
HACA (Payable 2001)			
County HACA	208,600	2.6	42
City/Town HACA	229,044	2.8	46
School District HACA	13,469	0.2	3
Miscellaneous District HACA	28,713	0.4	6
Total	479,826	5.9	96
Criminal Justice Aid (Payable 2001)	30,490	0.4	6
Community Corrections Funding (2001)	80,396	1.0	16
<b>Total Aids</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>			
Education Homestead & Agricultural Credits	458,364	95.4	92
Miscellaneous Credits	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>			
Regular (Homeowners)	74,829	38.2	15
Regular (Renters)	119,215	60.9	24
Targeting Refund	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>			
<b>A. Property Tax Levy (Payable 2001)</b>			
County Levy	\$1,451,388	26.3%	\$292
City/Town Levy	933,217	16.9	187
School District Levy	2,183,080	39.6	439
Miscellaneous District Levy	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>			
Market Valuation (2000 Assessment)	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.213</b>		
<b>III. Major State Taxes</b>			
Individual Income Tax (2000 filed 2001)	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>

STATEWIDE SUMMARY - INCLUDES NONRESIDENTS			
I. Major State Aids/Credits	Amount		
	(000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>			
Education Aid (2000-2001)	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)			
Medical Assistance	1,291,002	15.9	259
Minnesota Family Investment Program	81,384	1.0	16
General Assistance including GAMC	161,095	2.0	32
Social Services	704,963	8.7	142
Miscellaneous	98,889	1.2	20
Total	2,337,334	28.8	470
Highway Aid (Calendar 2001)			
County Aid	357,538	4.4	72
Municipal Aid	111,868	1.4	22
Township Aid	28,219	0.3	6
Total	497,625	6.1	100
Local Government Aid (Calendar 2001)	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	23,413	0.3	5
HACA (Payable 2001)			
County HACA	208,600	2.6	42
City/Town HACA	229,044	2.8	46
School District HACA	13,469	0.2	3
Miscellaneous District HACA	28,713	0.4	6
Total	479,826	5.9	96
Criminal Justice Aid (Payable 2001)	30,490	0.4	6
Community Corrections Funding (2001)	80,396	1.0	16
<b>Total Aids</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>			
Education Homestead & Agricultural Credits	458,364	95.4	92
Miscellaneous Credits	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>			
Regular (Homeowners)	74,829	38.2	15
Regular (Renters)	119,215	60.9	24
Targeting Refund	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>			
<b>A. Property Tax Levy (Payable 2001)</b>			
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<b>Total Net Tax Capacity/Market Levy</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>			
Market Valuation (2000 Assessment)	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.213</b>		
<b>III. Major State Taxes</b>			
Individual Income Tax (2000 filed 2001)	\$5,713,963	48.7%	\$1,148
Sales/Use Tax (Calendar 2000)	3,640,651	31.1	731
Motor Vehicle Sales Tax (Calendar 2000)	513,731	4.4	103
Motor Vehicle License Tax (Calendar 2000)	530,438	4.5	107
Motor Fuels Tax (Calendar 2000)	604,654	5.2	121
Corporate Income Tax (Calendar 2000)	719,705	6.1	145
<b>Total State Taxes</b>	<b>\$11,723,142</b>	<b>100.0</b>	<b>\$2,355</b>





## **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 50.8 percent of the education aid goes to metro counties and 49.2 percent goes to nonmetro counties.

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 \$814 million. 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
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$2,151,547	52.9%	\$804	\$2,086,886	51.7%	\$906
Human Services Aid (Calendar 2000)						
Medical Assistance	683,089	16.8	255	607,913	15.1	264
Minnesota Family Investment Program	53,788	1.3	20	27,596	0.7	12
General Assistance including GAMC	105,632	2.6	39	55,463	1.4	24
Social Services	368,197	9.1	138	336,766	8.3	146
Miscellaneous	60,700	1.5	23	38,189	0.9	17
Total	1,271,406	31.3	475	1,065,928	26.4	463
Highway Aid (Calendar 2001)						
County Aid	64,555	1.6	24	292,983	7.3	127
Municipal Aid	76,762	1.9	29	35,106	0.9	15
Township Aid	629	0.0	0	27,589	0.7	12
Total	141,946	3.5	53	355,678	8.8	154
Local Government Aid (Calendar 2001)	181,764	4.5	68	233,018	5.8	101
Disparity Reduction Aid (Calendar 2001)	1,775	0.0	1	21,638	0.5	9
HACA (Payable 2001)						
County HACA	99,559	2.4	37	109,041	2.7	47
City/Town HACA	129,946	3.2	49	99,099	2.5	43
School District HACA	1,436	0.0	1	12,033	0.3	5
Miscellaneous District HACA	25,608	0.6	10	3,105	0.1	1
Total	256,548	6.3	96	223,277	5.5	97
Criminal Justice Aid (Payable 2001)	18,451	0.5	7	12,039	0.3	5
Community Corrections Funding (2001)	40,910	1.0	15	39,486	1.0	17
<b>Total Aids</b>	<b>4,064,348</b>	<b>100.0</b>	<b>1,519</b>	<b>4,037,952</b>	<b>100.0</b>	<b>1,753</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	248,340	99.9	93	210,025	90.7	91
Miscellaneous Credits	324	0.1	0	21,529	9.3	9
<b>Total Property Tax Credits</b>	<b>248,663</b>	<b>100.0</b>	<b>93</b>	<b>231,554</b>	<b>100.0</b>	<b>101</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	40,507	33.2	15	34,322	46.5	15
Regular (Renters)	80,653	66.1	30	38,561	52.3	17
Targeting Refund	805	0.7	0	897	1.2	0
<b>Total Property Tax Refunds</b>	<b>121,965</b>	<b>100.0</b>	<b>46</b>	<b>73,780</b>	<b>100.0</b>	<b>32</b>
<b>Total Aids/Credits</b>	<b>\$4,434,976</b>	<b>100.0</b>	<b>\$1,658</b>	<b>\$4,343,285</b>	<b>100.0</b>	<b>\$1,886</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$753,790	21.3%	\$282	\$697,598	35.4%	\$303
City/Town Levy	571,495	16.1	214	361,722	18.4	157
School District Levy	1,361,358	38.4	509	821,722	41.7	357
Miscellaneous District Levy	859,865	24.2	321	88,351	4.5	38
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$3,546,507</b>	<b>100.0</b>	<b>\$1,326</b>	<b>\$1,969,392</b>	<b>100.0</b>	<b>\$855</b>
<b>Less Property Tax Credits</b>	<b>248,663</b>		<b>93</b>	<b>231,554</b>		<b>101</b>
<b>Net Property Taxes Payable</b>	<b>3,297,844</b>		<b>1,233</b>	<b>1,737,839</b>		<b>755</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$152,762,305		\$57,111	\$104,085,990		\$45,193
Net Tax Capacity (2000 Assessment)	2,742,161		1,025	1,516,979		659
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.199</b>			<b>1.239</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$3,829,860	53.1%	\$1,432	\$1,687,131	45.6%	\$733
Sales/Use Tax (Calendar 2000)	2,005,187	27.8	750	1,018,269	27.5	442
Motor Vehicle Sales Tax (Calendar 2000)	274,234	3.8	103	239,497	6.5	104
Motor Vehicle License Tax (Calendar 2000)	296,022	4.1	111	234,416	6.3	102
Motor Fuels Tax (Calendar 2000)	290,149	4.0	108	314,505	8.5	137
Corporate Income Tax (Calendar 2000)	513,741	7.1	192	205,964	5.6	89
<b>Total State Taxes</b>	<b>\$7,209,193</b>	<b>100.0</b>	<b>\$2,695</b>	<b>\$3,699,783</b>	<b>100.0</b>	<b>\$1,606</b>

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
<b>A. Aids to Local Governments</b>				
Education Aid (2000-2001)	\$2,151,547	50.8%	\$2,086,886	49.2%
Human Services Aid (Calendar 2000)				
Medical Assistance	683,089	52.9	607,913	47.1
Minnesota Family Investment Program	53,788	66.1	27,596	33.9
General Assistance including GAMC	105,632	65.6	55,463	34.4
Social Services	368,197	52.2	336,766	47.8
Miscellaneous	60,700	61.4	38,189	38.6
Total	1,271,406	54.4	1,065,928	45.6
Highway Aid (Calendar 2001)				
County Aid	64,555	18.1	292,983	81.9
Municipal Aid	76,762	68.6	35,106	31.4
Township Aid	629	2.2	27,589	97.8
Total	141,946	28.5	355,678	71.5
Local Government Aid (Calendar 2001)	181,764	43.8	233,018	56.2
Disparity Reduction Aid (Calendar 2001)	1,775	7.6	21,638	92.4
HACA (Payable 2001)				
County HACA	99,559	47.7	109,041	52.3
City/Town HACA	129,946	56.7	99,099	43.3
School District HACA	1,436	10.7	12,033	89.3
Miscellaneous District HACA	25,608	89.2	3,105	10.8
Total	256,548	53.5	223,277	46.5
Criminal Justice Aid (Payable 2001)	18,451	60.5	12,039	39.5
Community Corrections Funding (2001)	40,910	50.9	39,486	49.1
<b>Total Aids</b>	<b>4,064,348</b>	<b>50.2</b>	<b>4,037,952</b>	<b>49.8</b>
<b>B. Property Tax Credits (Payable 2001)</b>				
Education Homestead & Agricultural Credits	248,340	54.2	210,025	45.8
Miscellaneous Credits	324	1.5	21,529	98.5
<b>Total Property Tax Credits</b>	<b>248,663</b>	<b>51.8</b>	<b>231,554</b>	<b>48.2</b>
<b>C. Property Tax Refunds (00 filed 01)</b>				
Regular (Homeowners)	40,507	54.1	34,322	45.9
Regular (Renters)	80,653	67.7	38,561	32.3
Targeting Refund	805	47.3	897	52.7
<b>Total Property Tax Refunds</b>	<b>121,965</b>	<b>62.3</b>	<b>73,780</b>	<b>37.7</b>
<b>Total Aids/Credits</b>	<b>\$4,434,976</b>	<b>50.5%</b>	<b>\$4,343,285</b>	<b>49.5%</b>
<b>II. Property Tax Data</b>				
<b>A. Property Tax Levy (Payable 2001)</b>				
County Levy	\$753,790	51.9%	\$697,598	48.1%
City/Town Levy	571,495	61.2	361,722	38.8
School District Levy	1,361,358	62.4	821,722	37.6
Miscellaneous District Levy	859,865	90.7	88,351	9.3
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$3,546,507</b>	<b>64.3%</b>	<b>\$1,969,392</b>	<b>35.7%</b>
<b>Less Property Tax Credits</b>	<b>248,663</b>		<b>231,554</b>	
<b>Net Property Taxes Payable</b>	<b>3,297,844</b>		<b>1,737,839</b>	
<b>B. Property Valuation</b>				
Market Valuation (2000 Assessment)	\$152,762,305		\$104,085,990	
Net Tax Capacity (2000 Assessment)	2,742,161		1,516,979	
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.199</b>		<b>1.239</b>	
<b>III. Major State Taxes</b>				
Individual Income Tax (2000 filed 2001)	\$3,829,860	69.4%	\$1,687,131	30.6%
Sales/Use Tax (Calendar 2000)	2,005,187	66.3	1,018,269	33.7
Motor Vehicle Sales Tax (Calendar 2000)	274,234	53.4	239,497	46.6
Motor Vehicle License Tax (Calendar 2000)	296,022	55.8	234,416	44.2
Motor Fuels Tax (Calendar 2000)	290,149	48.0	314,505	52.0
Corporate Income Tax (Calendar 2000)	513,741	71.4	205,964	28.6
<b>Total State Taxes</b>	<b>\$7,209,193</b>	<b>66.1%</b>	<b>\$3,699,783</b>	<b>33.9%</b>



### 3. Regional Data

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

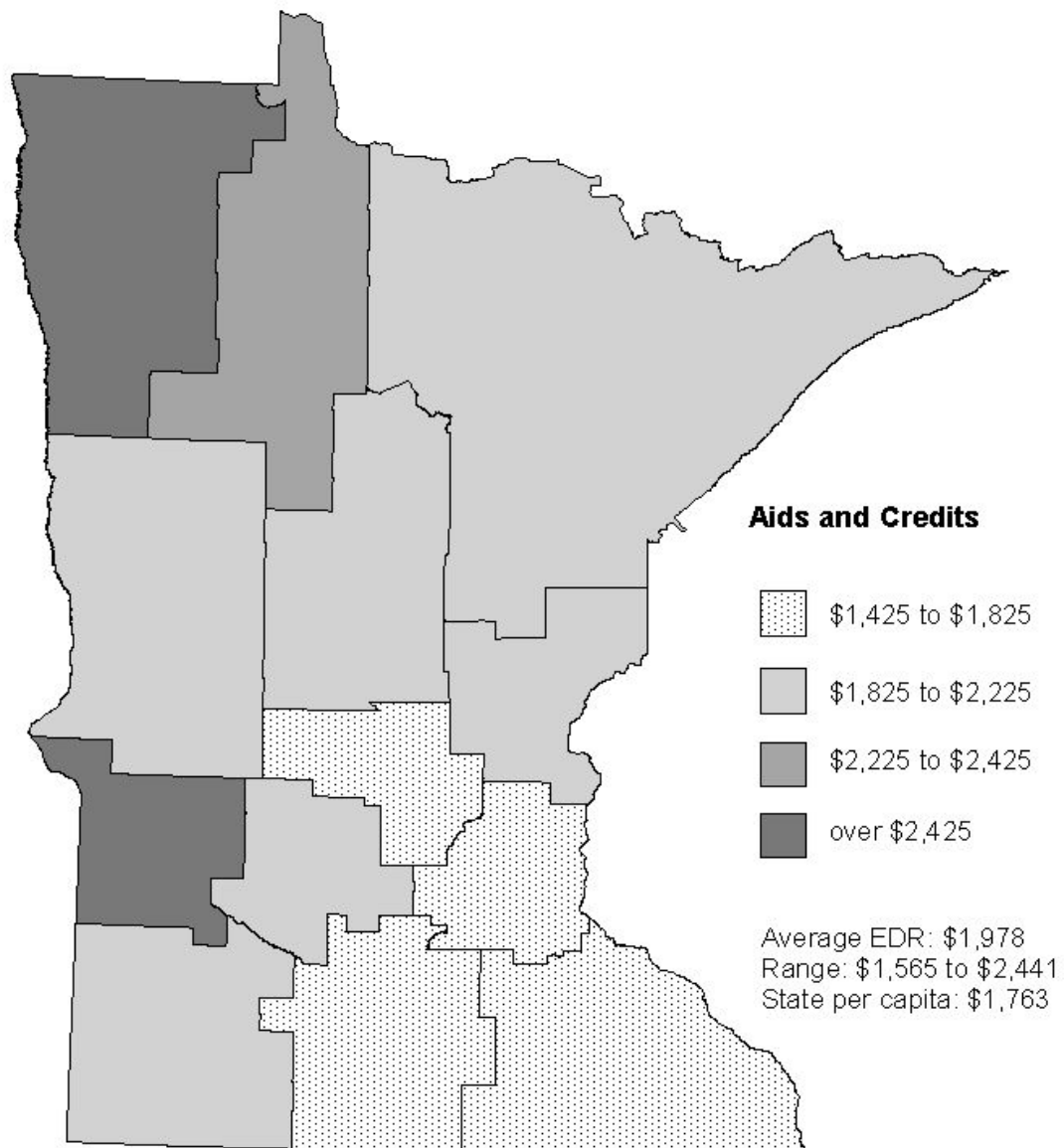
- Map on page 126 is total per capita aid and credits by economic development region
- Map on page 127 is total per capita taxes (residents only) by economic development region
- Map on page 128 is per capita personal income by county
- Map on page 129 is per capita personal income by region

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.

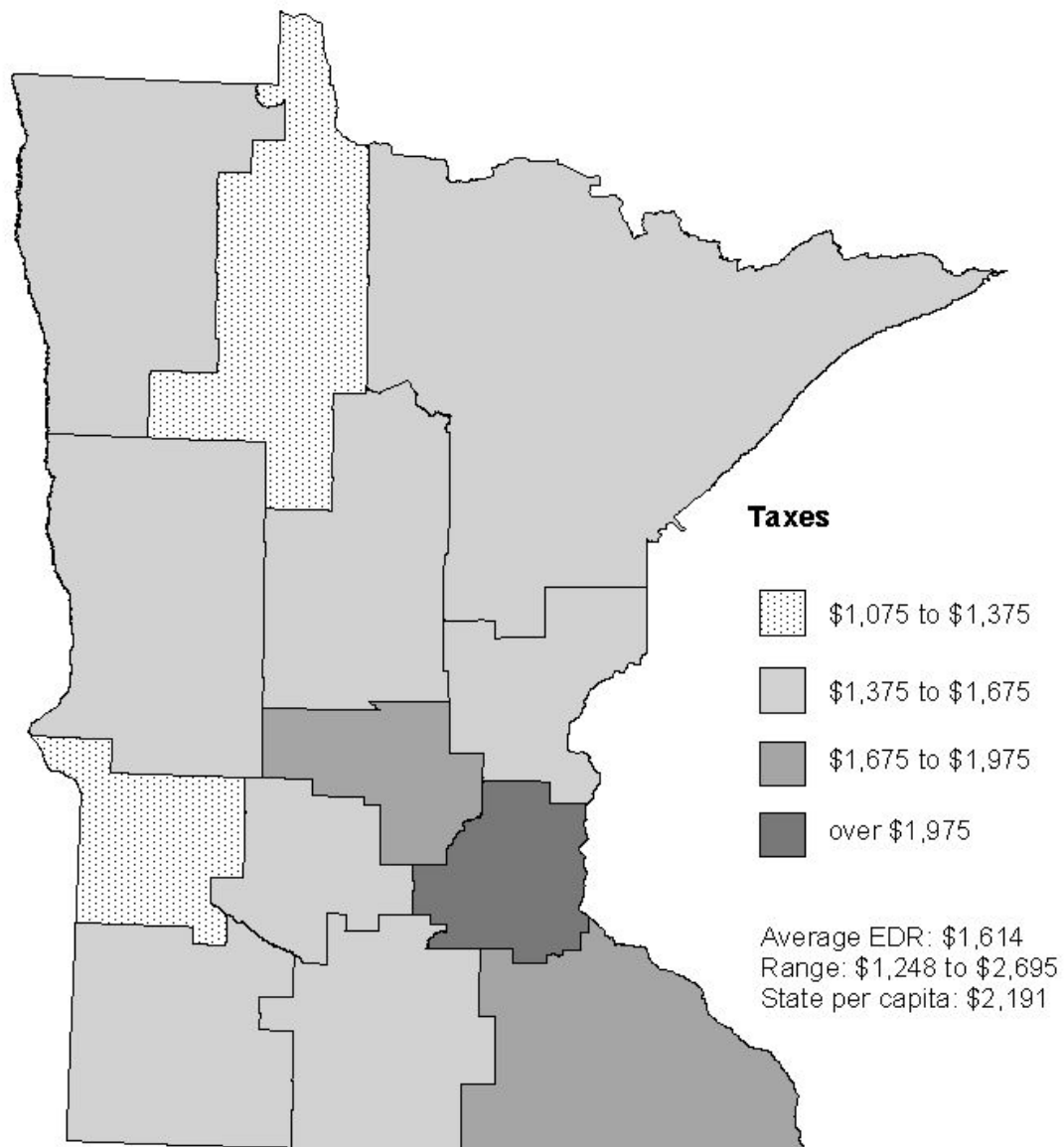
**Statewide per capita amounts exclude income and sales taxes paid by nonresidents of Minnesota.**

The map of Minnesota on page 6 and table on page 7 show the counties that are located in each of the 13 economic development regions.

### Total Aids and Credits (\$8.8 billion) on a per capita basis

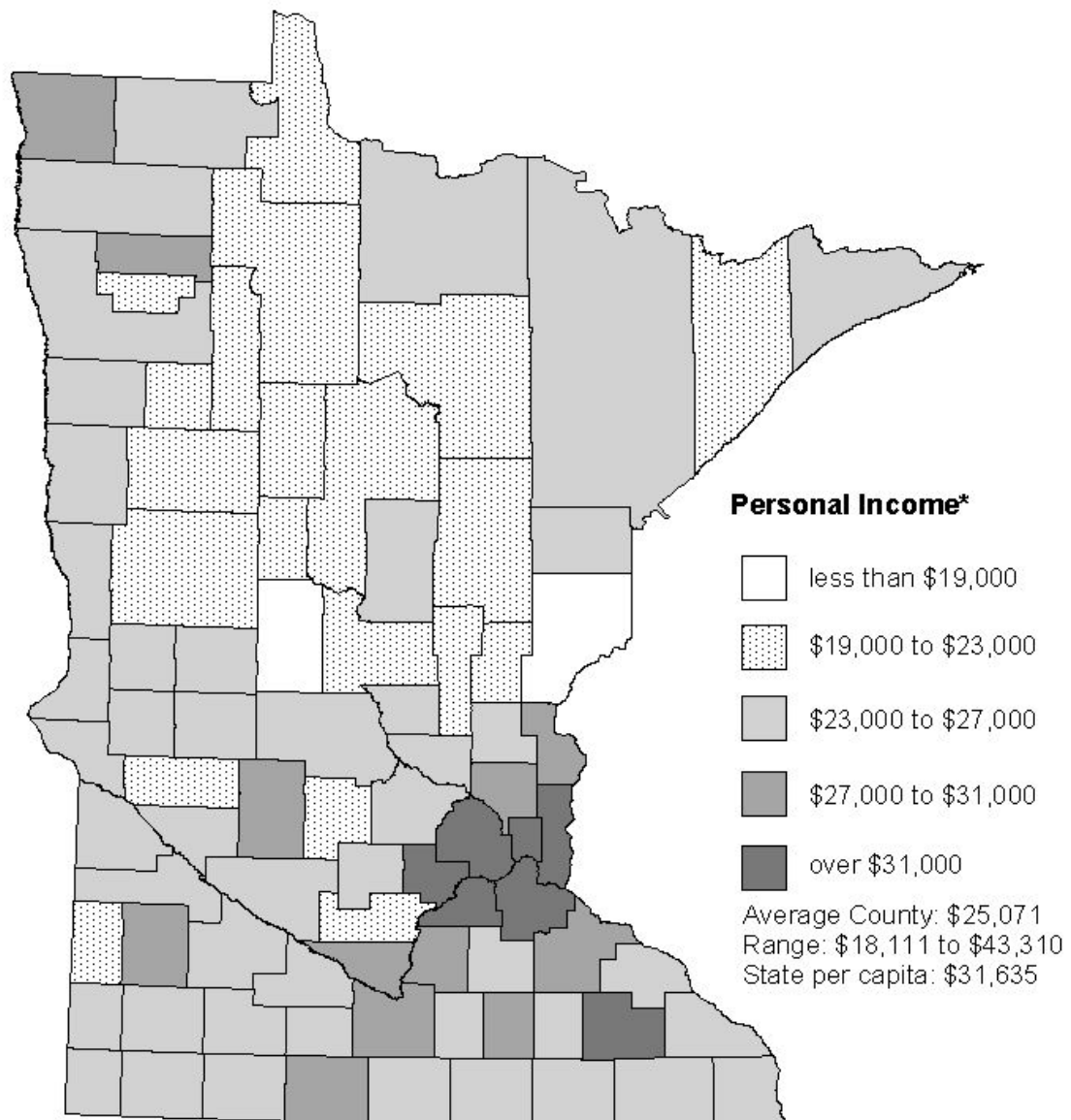


### **Total Taxes (\$10.9 billion)\* on a per capita basis**



\* Total taxes include only the taxes on residents. The \$814 million not allocated to Minnesota counties (i.e., nonresidents) is excluded.

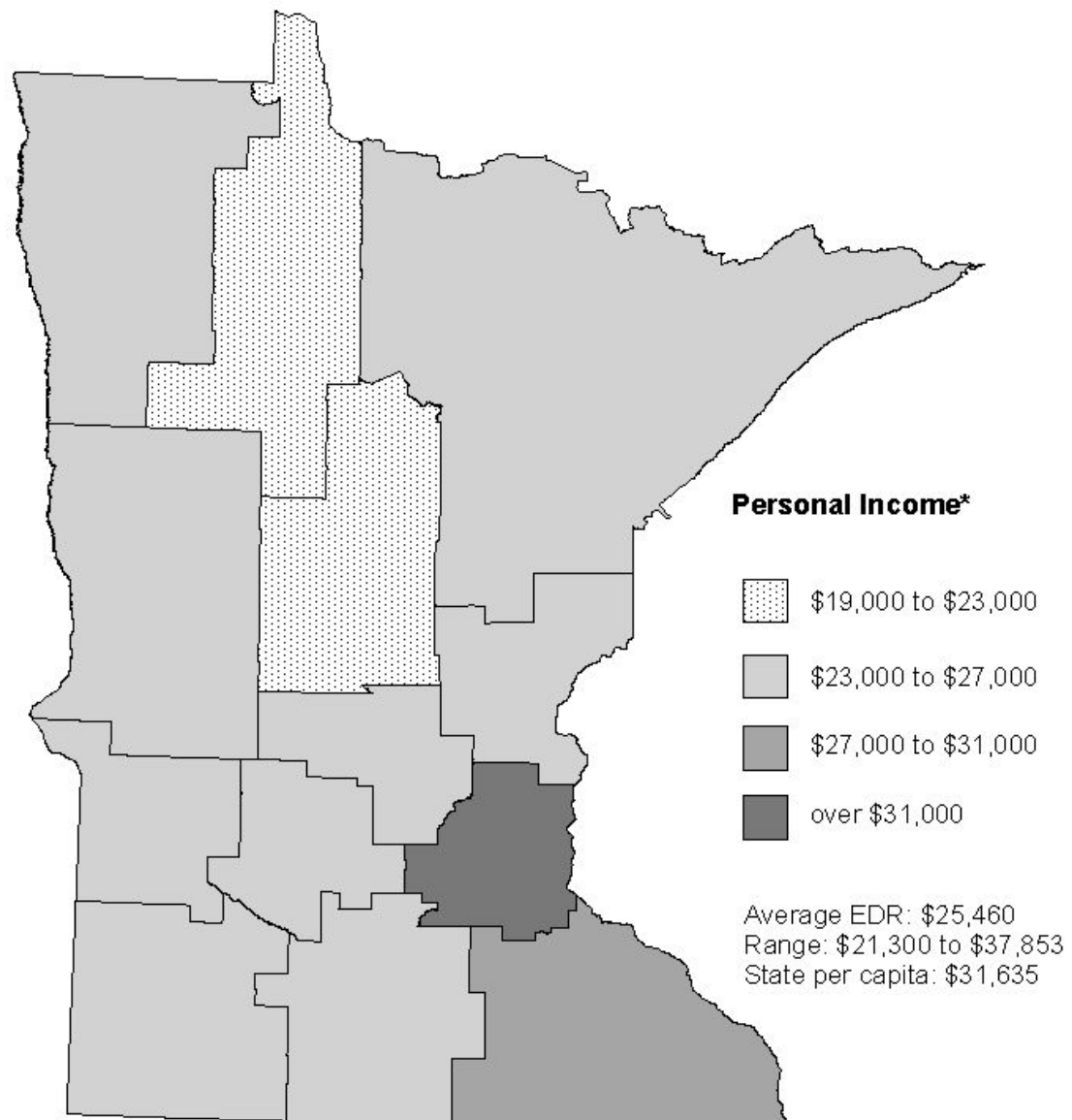
## Personal Income per capita (\$157.5 billion in 2000) by County



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



## Personal Income per capita (\$157.5 billion in 2000) by Economic Development Region



\* See Appendix D for listing of Personal Income by Economic Development Region and definition of Personal Income.

I. Major State Aids/Credits	NW (1)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$96,138	47.1%	\$1,091	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)						
Medical Assistance	30,572	15.0	347	1,291,002	15.9	259
Minnesota Family Investment Program	1,077	0.5	12	81,384	1.0	16
General Assistance including GAMC	2,502	1.2	28	161,095	2.0	32
Social Services	15,826	7.8	180	704,963	8.7	142
Miscellaneous	1,616	0.8	18	98,889	1.2	20
<b>Total</b>	<b>51,594</b>	<b>25.3</b>	<b>585</b>	<b>2,337,334</b>	<b>28.8</b>	<b>470</b>
Highway Aid (Calendar 2001)						
County Aid	26,082	12.8	296	357,538	4.4	72
Municipal Aid	1,360	0.7	15	111,868	1.4	22
Township Aid	4,649	2.3	53	28,219	0.3	6
<b>Total</b>	<b>32,091</b>	<b>15.7</b>	<b>364</b>	<b>497,625</b>	<b>6.1</b>	<b>100</b>
Local Government Aid (Calendar 2001)	10,436	5.1	118	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	687	0.3	8	23,413	0.3	5
HACA (Payable 2001)						
County HACA	4,605	2.3	52	208,600	2.6	42
City/Town HACA	4,378	2.1	50	229,044	2.8	46
School District HACA	1,178	0.6	13	13,469	0.2	3
Miscellaneous District HACA	716	0.4	8	28,713	0.4	6
<b>Total</b>	<b>10,877</b>	<b>5.3</b>	<b>123</b>	<b>479,826</b>	<b>5.9</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	465	0.2	5	30,490	0.4	6
Community Corrections Funding (2001)	1,711	0.8	19	80,396	1.0	16
<b>Total Aids</b>	<b>204,000</b>	<b>100.0</b>	<b>2,315</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	7,908	88.2	90	458,364	95.4	92
Miscellaneous Credits	1,058	11.8	12	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>8,966</b>	<b>100.0</b>	<b>102</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	1,116	50.8	13	74,829	38.2	15
Regular (Renters)	1,058	48.2	12	119,215	60.9	24
Targeting Refund	22	1.0	0	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>2,197</b>	<b>100.0</b>	<b>25</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$215,162</b>	<b>100.0</b>	<b>\$2,441</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$27,951	36.9%	\$317	\$1,451,388	26.3%	\$292
City/Town Levy	12,860	17.0	146	933,217	16.9	187
School District Levy	31,380	41.5	356	2,183,080	39.6	439
Miscellaneous District Levy	3,461	4.6	39	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>75,652</b>	<b>100.0</b>	<b>858</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>8,966</b>		<b>102</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>66,686</b>		<b>757</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$3,717,061		\$42,175	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	53,680		609	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.317</b>			<b>1.21</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$60,429	48.1%	\$686	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	27,762	22.1	315	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	9,312	7.4	106	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	8,906	7.1	101	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	12,381	9.9	140	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	6,879	5.5	78	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$125,669</b>	<b>100.0</b>	<b>\$1,426</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>

I. Major State Aids/Credits	HEADWATERS (2)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$90,105	53.4%	\$1,173	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)						
Medical Assistance	29,519	17.5	384	1,291,002	15.9	259
Minnesota Family Investment Program	3,145	1.9	41	81,384	1.0	16
General Assistance including GAMC	4,134	2.4	54	161,095	2.0	32
Social Services	13,156	7.8	171	704,963	8.7	142
Miscellaneous	1,361	0.8	18	98,889	1.2	20
<b>Total</b>	<b>51,315</b>	<b>30.4</b>	<b>668</b>	<b>2,337,334</b>	<b>28.8</b>	<b>470</b>
Highway Aid (Calendar 2001)						
County Aid	14,913	8.8	194	357,538	4.4	72
Municipal Aid	423	0.3	6	111,868	1.4	22
Township Aid	972	0.6	13	28,219	0.3	6
<b>Total</b>	<b>16,308</b>	<b>9.7</b>	<b>212</b>	<b>497,625</b>	<b>6.1</b>	<b>100</b>
Local Government Aid (Calendar 2001)	4,853	2.9	63	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	298	0.2	4	23,413	0.3	5
HACA (Payable 2001)						
County HACA	1,680	1.0	22	208,600	2.6	42
City/Town HACA	1,445	0.9	19	229,044	2.8	46
School District HACA	487	0.3	6	13,469	0.2	3
Miscellaneous District HACA	27	0.0	0	28,713	0.4	6
<b>Total</b>	<b>3,639</b>	<b>2.2</b>	<b>47</b>	<b>479,826</b>	<b>5.9</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	497	0.3	6	30,490	0.4	6
Community Corrections Funding (2001)	1,748	1.0	23	80,396	1.0	16
<b>Total Aids</b>	<b>168,764</b>	<b>100.0</b>	<b>2,196</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	4,797	100.0	62	458,364	95.4	92
Miscellaneous Credits	1	0.0	0	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>4,799</b>	<b>100.0</b>	<b>62</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	958	48.3	12	74,829	38.2	15
Regular (Renters)	991	50.0	13	119,215	60.9	24
Targeting Refund	34	1.7	0	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>1,982</b>	<b>100.0</b>	<b>26</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$175,545</b>	<b>100.0</b>	<b>\$2,285</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$25,835	42.6%	\$336	\$1,451,388	26.3%	\$292
City/Town Levy	7,383	12.2	96	933,217	16.9	187
School District Levy	25,872	42.6	337	2,183,080	39.6	439
Miscellaneous District Levy	1,598	2.6	21	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>60,687</b>	<b>100.0</b>	<b>790</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>4,799</b>		<b>62</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>55,888</b>		<b>727</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$2,872,313		\$37,382	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	42,907		558	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.385</b>			<b>1.21</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$37,538	37.3%	\$489	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	33,758	33.5	439	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	7,030	7.0	91	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	6,696	6.7	87	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	10,045	10.0	131	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	5,565	5.5	72	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$100,632</b>	<b>100.0</b>	<b>\$1,310</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>

I. Major State Aids/Credits	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$274,438	43.7%	\$852	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)						
Medical Assistance	107,585	17.1	334	1,291,002	15.9	259
Minnesota Family Investment Program	5,468	0.9	17	81,384	1.0	16
General Assistance including GAMC	13,797	2.2	43	161,095	2.0	32
Social Services	58,623	9.3	182	704,963	8.7	142
Miscellaneous	8,403	1.3	26	98,889	1.2	20
<b>Total</b>	<b>193,876</b>	<b>30.9</b>	<b>602</b>	<b>2,337,334</b>	<b>28.8</b>	<b>470</b>
Highway Aid (Calendar 2001)						
County Aid	42,149	6.7	131	357,538	4.4	72
Municipal Aid	7,477	1.2	23	111,868	1.4	22
Township Aid	980	0.2	3	28,219	0.3	6
<b>Total</b>	<b>50,606</b>	<b>8.1</b>	<b>157</b>	<b>497,625</b>	<b>6.1</b>	<b>100</b>
Local Government Aid (Calendar 2001)	51,487	8.2	160	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	12,871	2.0	40	23,413	0.3	5
HACA (Payable 2001)						
County HACA	17,597	2.8	55	208,600	2.6	42
City/Town HACA	17,455	2.8	54	229,044	2.8	46
School District HACA	1,291	0.2	4	13,469	0.2	3
Miscellaneous District HACA	307	0.0	1	28,713	0.4	6
<b>Total</b>	<b>36,651</b>	<b>5.8</b>	<b>114</b>	<b>479,826</b>	<b>5.9</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	1,871	0.3	6	30,490	0.4	6
Community Corrections Funding (2001)	6,445	1.0	20	80,396	1.0	16
<b>Total Aids</b>	<b>628,245</b>	<b>100.0</b>	<b>1,951</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	22,659	60.6	70	458,364	95.4	92
Miscellaneous Credits	14,755	39.4	46	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>37,414</b>	<b>100.0</b>	<b>116</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	2,920	31.3	9	74,829	38.2	15
Regular (Renters)	6,361	68.1	20	119,215	60.9	24
Targeting Refund	54	0.6	0	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>9,336</b>	<b>100.0</b>	<b>29</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$674,994</b>	<b>100.0</b>	<b>\$2,096</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$114,964	42.7%	\$357	\$1,451,388	26.3%	\$292
City/Town Levy	48,527	18.0	151	933,217	16.9	187
School District Levy	85,620	31.8	266	2,183,080	39.6	439
Miscellaneous District Levy	19,835	7.4	62	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>268,947</b>	<b>100.0</b>	<b>835</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>37,414</b>		<b>116</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>231,534</b>		<b>719</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$12,788,966		\$39,713	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	195,443		607	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.333</b>			<b>1.21</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$225,162	42.5%	\$699	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	164,789	31.1	512	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	33,465	6.3	104	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	32,773	6.2	102	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	42,295	8.0	131	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	31,665	6.0	98	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$530,150</b>	<b>100.0</b>	<b>\$1,646</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>

I. Major State Aids/Credits	W CENTRAL (4)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$185,141	49.2%	\$875	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)						
Medical Assistance	63,038	16.7	298	1,291,002	15.9	259
Minnesota Family Investment Program	2,699	0.7	13	81,384	1.0	16
General Assistance including GAMC	5,615	1.5	27	161,095	2.0	32
Social Services	34,868	9.3	165	704,963	8.7	142
Miscellaneous	3,388	0.9	16	98,889	1.2	20
<b>Total</b>	<b>109,608</b>	<b>29.1</b>	<b>518</b>	<b>2,337,334</b>	<b>28.8</b>	<b>470</b>
Highway Aid (Calendar 2001)						
County Aid	30,669	8.1	145	357,538	4.4	72
Municipal Aid	2,653	0.7	13	111,868	1.4	22
Township Aid	3,343	0.9	16	28,219	0.3	6
<b>Total</b>	<b>36,665</b>	<b>9.7</b>	<b>173</b>	<b>497,625</b>	<b>6.1</b>	<b>100</b>
Local Government Aid (Calendar 2001)	20,241	5.4	96	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	403	0.1	2	23,413	0.3	5
HACA (Payable 2001)						
County HACA	10,843	2.9	51	208,600	2.6	42
City/Town HACA	7,516	2.0	36	229,044	2.8	46
School District HACA	986	0.3	5	13,469	0.2	3
Miscellaneous District HACA	634	0.2	3	28,713	0.4	6
<b>Total</b>	<b>19,979</b>	<b>5.3</b>	<b>94</b>	<b>479,826</b>	<b>5.9</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	1,049	0.3	5	30,490	0.4	6
Community Corrections Funding (2001)	3,438	0.9	16	80,396	1.0	16
<b>Total Aids</b>	<b>376,523</b>	<b>100.0</b>	<b>1,780</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	19,474	81.6	92	458,364	95.4	92
Miscellaneous Credits	4,378	18.4	21	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>23,852</b>	<b>100.0</b>	<b>113</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	2,922	46.0	14	74,829	38.2	15
Regular (Renters)	3,379	53.2	16	119,215	60.9	24
Targeting Refund	49	0.8	0	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>6,350</b>	<b>100.0</b>	<b>30</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$406,725</b>	<b>100.0</b>	<b>\$1,922</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$63,686	37.5%	\$301	\$1,451,388	26.3%	\$292
City/Town Levy	27,250	16.0	129	933,217	16.9	187
School District Levy	71,686	42.2	339	2,183,080	39.6	439
Miscellaneous District Levy	7,196	4.2	34	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>169,819</b>	<b>100.0</b>	<b>803</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>23,852</b>		<b>113</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>145,967</b>		<b>690</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$10,022,618		\$47,369	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	137,438		650	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.175</b>			<b>1.21</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$134,099	43.0%	\$634	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	90,329	29.0	427	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	21,585	6.9	102	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	20,688	6.6	98	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	30,508	9.8	144	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	14,593	4.7	69	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$311,804</b>	<b>100.0</b>	<b>\$1,474</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>

I. Major State Aids/Credits	FIVE (5)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$152,529	54.4%	\$988	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)						
Medical Assistance	43,793	15.6	284	1,291,002	15.9	259
Minnesota Family Investment Program	2,148	0.8	14	81,384	1.0	16
General Assistance including GAMC	4,114	1.5	27	161,095	2.0	32
Social Services	26,579	9.5	172	704,963	8.7	142
Miscellaneous	2,939	1.0	19	98,889	1.2	20
<b>Total</b>	<b>79,574</b>	<b>28.4</b>	<b>516</b>	<b>2,337,334</b>	<b>28.8</b>	<b>470</b>
Highway Aid (Calendar 2001)						
County Aid	17,475	6.2	113	357,538	4.4	72
Municipal Aid	1,101	0.4	7	111,868	1.4	22
Township Aid	1,988	0.7	13	28,219	0.3	6
<b>Total</b>	<b>20,565</b>	<b>7.3</b>	<b>133</b>	<b>497,625</b>	<b>6.1</b>	<b>100</b>
Local Government Aid (Calendar 2001)	10,668	3.8	69	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	421	0.1	3	23,413	0.3	5
HACA (Payable 2001)						
County HACA	6,796	2.4	44	208,600	2.6	42
City/Town HACA	5,037	1.8	33	229,044	2.8	46
School District HACA	1,209	0.4	8	13,469	0.2	3
Miscellaneous District HACA	145	0.1	1	28,713	0.4	6
<b>Total</b>	<b>13,187</b>	<b>4.7</b>	<b>85</b>	<b>479,826</b>	<b>5.9</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	917	0.3	6	30,490	0.4	6
Community Corrections Funding (2001)	2,740	1.0	18	80,396	1.0	16
<b>Total Aids</b>	<b>280,601</b>	<b>100.0</b>	<b>1,818</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	11,971	92.1	78	458,364	95.4	92
Miscellaneous Credits	1,027	7.9	7	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>12,998</b>	<b>100.0</b>	<b>84</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	2,552	52.7	17	74,829	38.2	15
Regular (Renters)	2,233	46.1	14	119,215	60.9	24
Targeting Refund	56	1.2	0	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>4,840</b>	<b>100.0</b>	<b>31</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$298,439</b>	<b>100.0</b>	<b>\$1,933</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$47,744	35.9%	\$309	\$1,451,388	26.3%	\$292
City/Town Levy	24,815	18.7	161	933,217	16.9	187
School District Levy	56,570	42.6	366	2,183,080	39.6	439
Miscellaneous District Levy	3,684	2.8	24	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>132,814</b>	<b>100.0</b>	<b>860</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>12,998</b>		<b>84</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>119,816</b>		<b>776</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$8,183,485		\$53,016	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	117,013		758	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.107</b>			<b>1.21</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$92,983	39.8%	\$602	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	74,600	31.9	483	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	16,133	6.9	105	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	15,580	6.7	101	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	23,245	9.9	151	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	11,119	4.8	72	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$233,660</b>	<b>100.0</b>	<b>\$1,514</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>

I. Major State Aids/Credits	SIX EAST (6E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$108,273	52.6%	\$930	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)						
Medical Assistance	30,988	15.0	266	1,291,002	15.9	259
Minnesota Family Investment Program	1,141	0.6	10	81,384	1.0	16
General Assistance including GAMC	1,874	0.9	16	161,095	2.0	32
Social Services	17,424	8.5	150	704,963	8.7	142
Miscellaneous	1,938	0.9	17	98,889	1.2	20
<b>Total</b>	<b>53,366</b>	<b>25.9</b>	<b>458</b>	<b>2,337,334</b>	<b>28.8</b>	<b>470</b>
Highway Aid (Calendar 2001)						
County Aid	14,083	6.8	121	357,538	4.4	72
Municipal Aid	1,639	0.8	14	111,868	1.4	22
Township Aid	1,616	0.8	14	28,219	0.3	6
<b>Total</b>	<b>17,338</b>	<b>8.4</b>	<b>149</b>	<b>497,625</b>	<b>6.1</b>	<b>100</b>
Local Government Aid (Calendar 2001)	11,430	5.5	98	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	440	0.2	4	23,413	0.3	5
HACA (Payable 2001)						
County HACA	6,519	3.2	56	208,600	2.6	42
City/Town HACA	5,613	2.7	48	229,044	2.8	46
School District HACA	513	0.2	4	13,469	0.2	3
Miscellaneous District HACA	74	0.0	1	28,713	0.4	6
<b>Total</b>	<b>12,718</b>	<b>6.2</b>	<b>109</b>	<b>479,826</b>	<b>5.9</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	630	0.3	5	30,490	0.4	6
Community Corrections Funding (2001)	1,784	0.9	15	80,396	1.0	16
<b>Total Aids</b>	<b>205,979</b>	<b>100.0</b>	<b>1,769</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	12,470	99.9	107	458,364	95.4	92
Miscellaneous Credits	12	0.1	0	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>12,481</b>	<b>100.0</b>	<b>107</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	2,453	53.9	21	74,829	38.2	15
Regular (Renters)	2,038	44.8	17	119,215	60.9	24
Targeting Refund	57	1.3	0	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>4,548</b>	<b>100.0</b>	<b>39</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$223,008</b>	<b>100.0</b>	<b>\$1,915</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$38,492	37.0%	\$330	\$1,451,388	26.3%	\$292
City/Town Levy	19,874	19.1	171	933,217	16.9	187
School District Levy	42,282	40.7	363	2,183,080	39.6	439
Miscellaneous District Levy	3,355	3.2	29	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>104,003</b>	<b>100.0</b>	<b>893</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>12,481</b>		<b>107</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>91,522</b>		<b>786</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$5,620,273		\$48,255	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	76,033		653	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.306</b>			<b>1.21</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$86,106	45.1%	\$739	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	54,495	28.6	468	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	12,734	6.7	109	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	12,449	6.5	107	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	14,187	7.4	122	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	10,901	5.7	94	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$190,873</b>	<b>100.0</b>	<b>\$1,639</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>

I. Major State Aids/Credits	MN VALLEY (6W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$51,955	45.8%	\$1,045	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)						
Medical Assistance	18,428	16.2	371	1,291,002	15.9	259
Minnesota Family Investment Program	313	0.3	6	81,384	1.0	16
General Assistance including GAMC	1,016	0.9	20	161,095	2.0	32
Social Services	8,615	7.6	173	704,963	8.7	142
Miscellaneous	918	0.8	18	98,889	1.2	20
<b>Total</b>	<b>29,290</b>	<b>25.8</b>	<b>589</b>	<b>2,337,334</b>	<b>28.8</b>	<b>470</b>
Highway Aid (Calendar 2001)						
County Aid	12,841	11.3	258	357,538	4.4	72
Municipal Aid	301	0.3	6	111,868	1.4	22
Township Aid	1,677	1.5	34	28,219	0.3	6
<b>Total</b>	<b>14,819</b>	<b>13.1</b>	<b>298</b>	<b>497,625</b>	<b>6.1</b>	<b>100</b>
Local Government Aid (Calendar 2001)	7,626	6.7	153	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	966	0.9	19	23,413	0.3	5
HACA (Payable 2001)						
County HACA	4,511	4.0	91	208,600	2.6	42
City/Town HACA	3,020	2.7	61	229,044	2.8	46
School District HACA	320	0.3	6	13,469	0.2	3
Miscellaneous District HACA	108	0.1	2	28,713	0.4	6
<b>Total</b>	<b>7,959</b>	<b>7.0</b>	<b>160</b>	<b>479,826</b>	<b>5.9</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	216	0.2	4	30,490	0.4	6
Community Corrections Funding (2001)	718	0.6	14	80,396	1.0	16
<b>Total Aids</b>	<b>113,548</b>	<b>100.0</b>	<b>2,284</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	5,739	99.4	115	458,364	95.4	92
Miscellaneous Credits	36	0.6	1	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>5,774</b>	<b>100.0</b>	<b>116</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	1,168	65.6	23	74,829	38.2	15
Regular (Renters)	571	32.1	11	119,215	60.9	24
Targeting Refund	42	2.3	1	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>1,781</b>	<b>100.0</b>	<b>36</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$121,104</b>	<b>100.0</b>	<b>\$2,436</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$16,927	38.3%	\$340	\$1,451,388	26.3%	\$292
City/Town Levy	8,200	18.5	165	933,217	16.9	187
School District Levy	17,715	40.0	356	2,183,080	39.6	439
Miscellaneous District Levy	1,408	3.2	28	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>44,250</b>	<b>100.0</b>	<b>890</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>5,774</b>		<b>116</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>38,476</b>		<b>774</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$2,460,668		\$49,497	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	31,470		633	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.330</b>			<b>1.21</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$27,586	44.5%	\$555	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	13,759	22.2	277	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	5,473	8.8	110	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	5,246	8.5	106	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	6,767	10.9	136	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	3,206	5.2	64	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$62,036</b>	<b>100.0</b>	<b>\$1,248</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>



I. Major State Aids/Credits	E CENTRAL (7E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$146,001	58.8%	\$1,038	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)						
Medical Assistance	34,616	14.0	246	1,291,002	15.9	259
Minnesota Family Investment Program	1,672	0.7	12	81,384	1.0	16
General Assistance including GAMC	3,177	1.3	23	161,095	2.0	32
Social Services	18,936	7.6	135	704,963	8.7	142
Miscellaneous	1,969	0.8	14	98,889	1.2	20
<b>Total</b>	<b>60,371</b>	<b>24.3</b>	<b>429</b>	<b>2,337,334</b>	<b>28.8</b>	<b>470</b>
Highway Aid (Calendar 2001)						
County Aid	16,888	6.8	120	357,538	4.4	72
Municipal Aid	658	0.3	5	111,868	1.4	22
Township Aid	945	0.4	7	28,219	0.3	6
<b>Total</b>	<b>18,490</b>	<b>7.5</b>	<b>132</b>	<b>497,625</b>	<b>6.1</b>	<b>100</b>
Local Government Aid (Calendar 2001)	5,770	2.3	41	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	168	0.1	1	23,413	0.3	5
HACA (Payable 2001)						
County HACA	8,458	3.4	60	208,600	2.6	42
City/Town HACA	3,398	1.4	24	229,044	2.8	46
School District HACA	1,768	0.7	13	13,469	0.2	3
Miscellaneous District HACA	31	0.0	0	28,713	0.4	6
<b>Total</b>	<b>13,656</b>	<b>5.5</b>	<b>97</b>	<b>479,826</b>	<b>5.9</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	774	0.3	6	30,490	0.4	6
Community Corrections Funding (2001)	2,907	1.2	21	80,396	1.0	16
<b>Total Aids</b>	<b>248,136</b>	<b>100.0</b>	<b>1,765</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	12,396	99.8	88	458,364	95.4	92
Miscellaneous Credits	25	0.2	0	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>12,421</b>	<b>100.0</b>	<b>88</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	2,537	56.6	18	74,829	38.2	15
Regular (Renters)	1,910	42.6	14	119,215	60.9	24
Targeting Refund	34	0.8	0	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>4,482</b>	<b>100.0</b>	<b>32</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$265,038</b>	<b>100.0</b>	<b>\$1,885</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$43,146	40.0%	\$307	\$1,451,388	26.3%	\$292
City/Town Levy	17,944	16.6	128	933,217	16.9	187
School District Levy	43,673	40.5	311	2,183,080	39.6	439
Miscellaneous District Levy	3,036	2.8	22	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>107,799</b>	<b>100.0</b>	<b>767</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>12,421</b>		<b>88</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>95,379</b>		<b>678</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$5,580,593		\$39,691	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	76,302		543	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.367</b>			<b>1.21</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$99,425	47.8%	\$707	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	46,085	22.1	328	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	15,077	7.2	107	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	14,496	7.0	103	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	24,616	11.8	175	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	8,450	4.1	60	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$208,148</b>	<b>100.0</b>	<b>\$1,480</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>

I. Major State Aids/Credits	CENTRAL MN (7W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$311,183	64.7%	\$935	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)						
Medical Assistance	54,003	11.2	162	1,291,002	15.9	259
Minnesota Family Investment Program	2,494	0.5	7	81,384	1.0	16
General Assistance including GAMC	4,870	1.0	15	161,095	2.0	32
Social Services	32,626	6.8	98	704,963	8.7	142
Miscellaneous	3,915	0.8	12	98,889	1.2	20
<b>Total</b>	<b>97,908</b>	<b>20.3</b>	<b>294</b>	<b>2,337,334</b>	<b>28.8</b>	<b>470</b>
Highway Aid (Calendar 2001)						
County Aid	17,356	3.6	52	357,538	4.4	72
Municipal Aid	5,190	1.1	16	111,868	1.4	22
Township Aid	1,126	0.2	3	28,219	0.3	6
<b>Total</b>	<b>23,672</b>	<b>4.9</b>	<b>71</b>	<b>497,625</b>	<b>6.1</b>	<b>100</b>
Local Government Aid (Calendar 2001)	18,368	3.8	55	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	204	0.0	1	23,413	0.3	5
HACA (Payable 2001)						
County HACA	9,325	1.9	28	208,600	2.6	42
City/Town HACA	11,296	2.3	34	229,044	2.8	46
School District HACA	1,885	0.4	6	13,469	0.2	3
Miscellaneous District HACA	561	0.1	2	28,713	0.4	6
<b>Total</b>	<b>23,067</b>	<b>4.8</b>	<b>69</b>	<b>479,826</b>	<b>5.9</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	1,438	0.3	4	30,490	0.4	6
Community Corrections Funding (2001)	5,363	1.1	16	80,396	1.0	16
<b>Total Aids</b>	<b>481,204</b>	<b>100.0</b>	<b>1,447</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	27,978	99.8	84	458,364	95.4	92
Miscellaneous Credits	51	0.2	0	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>28,029</b>	<b>100.0</b>	<b>84</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	4,746	42.3	14	74,829	38.2	15
Regular (Renters)	6,265	55.9	19	119,215	60.9	24
Targeting Refund	204	1.8	1	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>11,215</b>	<b>100.0</b>	<b>34</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$520,448</b>	<b>100.0</b>	<b>\$1,565</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$85,488	27.6%	\$257	\$1,451,388	26.3%	\$292
City/Town Levy	61,092	19.7	184	933,217	16.9	187
School District Levy	144,387	46.7	434	2,183,080	39.6	439
Miscellaneous District Levy	18,394	5.9	55	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>309,361</b>	<b>100.0</b>	<b>930</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>28,029</b>		<b>84</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>281,332</b>		<b>846</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$14,556,410		\$43,758	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	239,039		719	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.222</b>			<b>1.21</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$282,113	48.3%	\$848	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	159,644	27.3	480	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	33,284	5.7	100	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	33,406	5.7	100	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	45,204	7.7	136	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	30,089	5.2	90	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$583,741</b>	<b>100.0</b>	<b>\$1,755</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>

I. Major State Aids/Credits	SOUTHWEST (8)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$108,383	45.8%	\$893	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)						
Medical Assistance	37,663	15.9	310	1,291,002	15.9	259
Minnesota Family Investment Program	973	0.4	8	81,384	1.0	16
General Assistance including GAMC	2,143	0.9	18	161,095	2.0	32
Social Services	18,760	7.9	154	704,963	8.7	142
Miscellaneous	1,890	0.8	16	98,889	1.2	20
<b>Total</b>	<b>61,428</b>	<b>26.0</b>	<b>506</b>	<b>2,337,334</b>	<b>28.8</b>	<b>470</b>
Highway Aid (Calendar 2001)						
County Aid	26,872	11.4	221	357,538	4.4	72
Municipal Aid	1,440	0.6	12	111,868	1.4	22
Township Aid	3,977	1.7	33	28,219	0.3	6
<b>Total</b>	<b>32,289</b>	<b>13.6</b>	<b>266</b>	<b>497,625</b>	<b>6.1</b>	<b>100</b>
Local Government Aid (Calendar 2001)	16,604	7.0	137	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	1,166	0.5	10	23,413	0.3	5
HACA (Payable 2001)						
County HACA	7,351	3.1	61	208,600	2.6	42
City/Town HACA	6,592	2.8	54	229,044	2.8	46
School District HACA	245	0.1	2	13,469	0.2	3
Miscellaneous District HACA	133	0.1	1	28,713	0.4	6
<b>Total</b>	<b>14,321</b>	<b>6.1</b>	<b>118</b>	<b>479,826</b>	<b>5.9</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	581	0.2	5	30,490	0.4	6
Community Corrections Funding (2001)	1,775	0.8	15	80,396	1.0	16
<b>Total Aids</b>	<b>236,548</b>	<b>100.0</b>	<b>1,948</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	15,269	100.0	126	458,364	95.4	92
Miscellaneous Credits	0	0.0	0	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>15,269</b>	<b>100.0</b>	<b>126</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	2,392	58.5	20	74,829	38.2	15
Regular (Renters)	1,638	40.1	13	119,215	60.9	24
Targeting Refund	57	1.4	0	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>4,087</b>	<b>100.0</b>	<b>34</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$255,904</b>	<b>100.0</b>	<b>\$2,107</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$40,924	36.7%	\$337	\$1,451,388	26.3%	\$292
City/Town Levy	18,318	16.4	151	933,217	16.9	187
School District Levy	47,722	42.8	393	2,183,080	39.6	439
Miscellaneous District Levy	4,517	4.1	37	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>111,481</b>	<b>100.0</b>	<b>918</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>15,269</b>		<b>126</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>96,211</b>		<b>792</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$6,627,575		\$54,580	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	88,094		725	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.202</b>			<b>1.21</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$72,752	42.3%	\$599	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	45,167	26.3	372	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	13,326	7.8	110	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	12,858	7.5	106	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	18,218	10.6	150	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	9,516	5.5	78	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$171,837</b>	<b>100.0</b>	<b>\$1,415</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>

I. Major State Aids/Credits	NINE (9)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$176,526	48.7%	\$790	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)						
Medical Assistance	55,019	15.2	246	1,291,002	15.9	259
Minnesota Family Investment Program	2,098	0.6	9	81,384	1.0	16
General Assistance including GAMC	3,224	0.9	14	161,095	2.0	32
Social Services	30,184	8.3	135	704,963	8.7	142
Miscellaneous	2,898	0.8	13	98,889	1.2	20
<b>Total</b>	<b>93,423</b>	<b>25.8</b>	<b>418</b>	<b>2,337,334</b>	<b>28.8</b>	<b>470</b>
Highway Aid (Calendar 2001)						
County Aid	28,561	7.9	128	357,538	4.4	72
Municipal Aid	4,078	1.1	18	111,868	1.4	22
Township Aid	2,322	0.6	10	28,219	0.3	6
<b>Total</b>	<b>34,961</b>	<b>9.7</b>	<b>156</b>	<b>497,625</b>	<b>6.1</b>	<b>100</b>
Local Government Aid (Calendar 2001)	29,010	8.0	130	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	1,062	0.3	5	23,413	0.3	5
HACA (Payable 2001)						
County HACA	10,615	2.9	48	208,600	2.6	42
City/Town HACA	10,692	3.0	48	229,044	2.8	46
School District HACA	830	0.2	4	13,469	0.2	3
Miscellaneous District HACA	154	0.0	1	28,713	0.4	6
<b>Total</b>	<b>22,292</b>	<b>6.2</b>	<b>100</b>	<b>479,826</b>	<b>5.9</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	1,174	0.3	5	30,490	0.4	6
Community Corrections Funding (2001)	3,715	1.0	17	80,396	1.0	16
<b>Total Aids</b>	<b>362,162</b>	<b>100.0</b>	<b>1,621</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	25,206	99.5	113	458,364	95.4	92
Miscellaneous Credits	126	0.5	1	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>25,332</b>	<b>100.0</b>	<b>113</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	4,174	51.3	19	74,829	38.2	15
Regular (Renters)	3,842	47.2	17	119,215	60.9	24
Targeting Refund	125	1.5	1	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>8,141</b>	<b>100.0</b>	<b>36</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$395,635</b>	<b>100.0</b>	<b>\$1,771</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$66,353	34.7%	\$297	\$1,451,388	26.3%	\$292
City/Town Levy	36,521	19.1	163	933,217	16.9	187
School District Levy	82,086	42.9	367	2,183,080	39.6	439
Miscellaneous District Levy	6,517	3.4	29	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>191,478</b>	<b>100.0</b>	<b>857</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>25,332</b>		<b>113</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>166,146</b>		<b>744</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$11,027,751		\$49,363	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	152,579		683	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.180</b>			<b>1.21</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$165,275	45.5%	\$740	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	103,043	28.4	461	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	23,399	6.4	105	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	22,851	6.3	102	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	27,915	7.7	125	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	20,529	5.7	92	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$363,012</b>	<b>100.0</b>	<b>\$1,625</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>

I. Major State Aids/Credits	SE MN (10)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$386,214	52.7%	\$829	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)						
Medical Assistance	102,689	14.0	220	1,291,002	15.9	259
Minnesota Family Investment Program	4,368	0.6	9	81,384	1.0	16
General Assistance including GAMC	8,997	1.2	19	161,095	2.0	32
Social Services	61,168	8.4	131	704,963	8.7	142
Miscellaneous	6,953	0.9	15	98,889	1.2	20
<b>Total</b>	<b>184,176</b>	<b>25.2</b>	<b>395</b>	<b>2,337,334</b>	<b>28.8</b>	<b>470</b>
Highway Aid (Calendar 2001)						
County Aid	45,095	6.2	97	357,538	4.4	72
Municipal Aid	8,786	1.2	19	111,868	1.4	22
Township Aid	3,994	0.5	9	28,219	0.3	6
<b>Total</b>	<b>57,875</b>	<b>7.9</b>	<b>124</b>	<b>497,625</b>	<b>6.1</b>	<b>100</b>
Local Government Aid (Calendar 2001)	46,525	6.4	100	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	2,952	0.4	6	23,413	0.3	5
HACA (Payable 2001)						
County HACA	20,742	2.8	45	208,600	2.6	42
City/Town HACA	22,656	3.1	49	229,044	2.8	46
School District HACA	1,319	0.2	3	13,469	0.2	3
Miscellaneous District HACA	214	0.0	0	28,713	0.4	6
<b>Total</b>	<b>44,931</b>	<b>6.1</b>	<b>96</b>	<b>479,826</b>	<b>5.9</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	2,426	0.3	5	30,490	0.4	6
Community Corrections Funding (2001)	7,143	1.0	15	80,396	1.0	16
<b>Total Aids</b>	<b>732,243</b>	<b>100.0</b>	<b>1,572</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	44,157	99.9	95	458,364	95.4	92
Miscellaneous Credits	62	0.1	0	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>44,219</b>	<b>100.0</b>	<b>95</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	6,383	43.1	14	74,829	38.2	15
Regular (Renters)	8,274	55.8	18	119,215	60.9	24
Targeting Refund	164	1.1	0	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>14,820</b>	<b>100.0</b>	<b>32</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$791,282</b>	<b>100.0</b>	<b>\$1,698</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$126,088	32.1%	\$271	\$1,451,388	26.3%	\$292
City/Town Levy	78,937	20.1	169	933,217	16.9	187
School District Levy	172,728	43.9	371	2,183,080	39.6	439
Miscellaneous District Levy	15,350	3.9	33	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>393,103</b>	<b>100.0</b>	<b>844</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>44,219</b>		<b>95</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>348,883</b>		<b>749</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$20,628,279		\$44,275	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	306,982		659	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.221</b>			<b>1.21</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$403,663	49.3%	\$866	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	204,836	25.0	440	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	48,679	5.9	104	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	48,466	5.9	104	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	59,123	7.2	127	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	53,451	6.5	115	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$818,219</b>	<b>100.0</b>	<b>\$1,756</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>

I. Major State Aids/Credits	METRO (11)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2000-2001)	\$2,151,547	52.9%	\$804	\$4,238,433	52.3%	\$851
Human Services Aid (Calendar 2000)						
Medical Assistance	683,089	16.8	255	1,291,002	15.9	259
Minnesota Family Investment Program	53,788	1.3	20	81,384	1.0	16
General Assistance including GAMC	105,632	2.6	39	161,095	2.0	32
Social Services	368,197	9.1	138	704,963	8.7	142
Miscellaneous	60,700	1.5	23	98,889	1.2	20
<b>Total</b>	<b>1,271,406</b>	<b>31.3</b>	<b>475</b>	<b>2,337,334</b>	<b>28.8</b>	<b>470</b>
Highway Aid (Calendar 2001)						
County Aid	64,555	1.6	24	357,538	4.4	72
Municipal Aid	76,762	1.9	29	111,868	1.4	22
Township Aid	629	0.0	0	28,219	0.3	6
<b>Total</b>	<b>141,946</b>	<b>3.5</b>	<b>53</b>	<b>497,625</b>	<b>6.1</b>	<b>100</b>
Local Government Aid (Calendar 2001)	181,764	4.5	68	414,782	5.1	83
Disparity Reduction Aid (Calendar 2001)	1,775	0.0	1	23,413	0.3	5
HACA (Payable 2001)						
County HACA	99,559	2.4	37	208,600	2.6	42
City/Town HACA	129,946	3.2	49	229,044	2.8	46
School District HACA	1,436	0.0	1	13,469	0.2	3
Miscellaneous District HACA	25,608	0.6	10	28,713	0.4	6
<b>Total</b>	<b>256,548</b>	<b>6.3</b>	<b>96</b>	<b>479,826</b>	<b>5.9</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	18,451	0.5	7	30,490	0.4	6
Community Corrections Funding (2001)	40,910	1.0	15	80,396	1.0	16
<b>Total Aids</b>	<b>4,064,348</b>	<b>100.0</b>	<b>1,519</b>	<b>8,102,299</b>	<b>100.0</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>						
Education Homestead & Agricultural Credits	248,340	99.9	93	458,364	95.4	92
Miscellaneous Credits	324	0.1	0	21,853	4.6	4
<b>Total Property Tax Credits</b>	<b>248,663</b>	<b>100.0</b>	<b>93</b>	<b>480,217</b>	<b>100.0</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>						
Regular (Homeowners)	40,507	33.2	15	74,829	38.2	15
Regular (Renters)	80,653	66.1	30	119,215	60.9	24
Targeting Refund	805	0.7	0	1,702	0.9	0
<b>Total Property Tax Refunds</b>	<b>121,965</b>	<b>100.0</b>	<b>46</b>	<b>195,746</b>	<b>100.0</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$4,434,976</b>	<b>100.0</b>	<b>\$1,658</b>	<b>\$8,778,262</b>	<b>100.0</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2001)</b>						
County Levy	\$753,790	21.3%	\$282	\$1,451,388	26.3%	\$292
City/Town Levy	571,495	16.1	214	933,217	16.9	187
School District Levy	1,361,358	38.4	509	2,183,080	39.6	439
Miscellaneous District Levy	859,865	24.2	321	948,215	17.2	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>3,546,507</b>	<b>100.0</b>	<b>1,326</b>	<b>\$5,515,900</b>	<b>100.0</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>248,663</b>		<b>93</b>	<b>480,217</b>		<b>96</b>
<b>Net Property Taxes Payable</b>	<b>3,297,844</b>		<b>1,233</b>	<b>5,035,683</b>		<b>1,012</b>
<b>B. Property Valuation</b>						
Market Valuation (2000 Assessment)	\$152,762,305		\$57,111	\$256,848,295		\$51,597
Net Tax Capacity (2000 Assessment)	2,742,161		1,025	4,259,140		856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.199</b>			<b>1.21</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2000 filed 2001)	\$3,829,860	53.1%	\$1,432	\$5,516,992	50.6%	\$1,108
Sales/Use Tax (Calendar 2000)	2,005,187	27.8	750	3,023,456	27.7	607
Motor Vehicle Sales Tax (Calendar 2000)	274,234	3.8	103	513,731	4.7	103
Motor Vehicle License Tax (Calendar 2000)	296,022	4.1	111	530,438	4.9	107
Motor Fuels Tax (Calendar 2000)	290,149	4.0	108	604,654	5.5	121
Corporate Income Tax (Calendar 2000)	513,741	7.1	192	719,705	6.6	145
<b>Total State Taxes</b>	<b>\$7,209,193</b>	<b>100.0</b>	<b>\$2,695</b>	<b>\$10,908,976</b>	<b>100.0</b>	<b>\$2,191</b>

## 4. County Data

This section compares data from each county with statewide data and data from the economic development regions 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.**

A table containing the 2001 estimated population, which was used for each county in determining the county and region per capita amounts, is on page 5.

I. Major State Aids/Credits	AITKIN			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$11,449	41.7%	\$742	\$852	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	5,525	20.1	358	334	259
Minnesota Family Investment Program	197	0.7	13	17	16
General Assistance including GAMC	733	2.7	48	43	32
Social Services	2,414	8.8	156	182	142
Miscellaneous	291	1.1	19	26	20
<b>Total</b>	<b>9,161</b>	<b>33.4</b>	<b>594</b>	<b>602</b>	<b>470</b>
Highway Aid (Calendar 2001)					
County Aid	3,430	12.5	222	131	72
Municipal Aid	0	0.0	0	23	22
Township Aid	276	1.0	18	3	6
<b>Total</b>	<b>3,707</b>	<b>13.5</b>	<b>240</b>	<b>157</b>	<b>100</b>
Local Government Aid (Calendar 2001)	568	2.1	37	160	83
Disparity Reduction Aid (Calendar 2001)	26	0.1	2	40	5
HACA (Payable 2001)					
County HACA	1,506	5.5	98	55	42
City/Town HACA	591	2.2	38	54	46
School District HACA	90	0.3	6	4	3
Miscellaneous District HACA	0	0.0	0	1	6
<b>Total</b>	<b>2,187</b>	<b>8.0</b>	<b>142</b>	<b>114</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	94	0.3	6	6	6
Community Corrections Funding (2001)	273	1.0	18	20	16
<b>Total Aids</b>	<b>27,465</b>	<b>100.0</b>	<b>1,780</b>	<b>1,951</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,488	62.8	96	70	92
Miscellaneous Credits	881	37.2	57	46	4
<b>Total Property Tax Credits</b>	<b>2,369</b>	<b>100.0</b>	<b>154</b>	<b>116</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	150	43.8	10	9	15
Regular (Renters)	186	54.4	12	20	24
Targeting Refund	6	1.8	0	0	0
<b>Total Property Tax Refunds</b>	<b>343</b>	<b>100.0</b>	<b>22</b>	<b>29</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$30,177</b>	<b>100.0</b>	<b>\$1,955</b>	<b>\$2,096</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$8,285	50.0%	\$537	\$357	\$292
City/Town Levy	1,852	11.2	120	151	187
School District Levy	6,095	36.8	395	266	439
Miscellaneous District Levy	345	2.1	22	62	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$16,577</b>	<b>100.0</b>	<b>\$1,074</b>	<b>\$835</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,369</b>		<b>154</b>	<b>116</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>14,208</b>		<b>921</b>	<b>719</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$945,749		\$61,277	\$39,713	\$51,597
Net Tax Capacity (2000 Assessment)	12,032		780	607	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.325</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$7,518	36.1%	\$487	\$699	\$1,108
Sales/Use Tax (Calendar 2000)	6,341	30.5	411	512	607
Motor Vehicle Sales Tax (Calendar 2000)	1,819	8.7	118	104	103
Motor Vehicle License Tax (Calendar 2000)	1,791	8.6	116	102	107
Motor Fuels Tax (Calendar 2000)	2,696	12.9	175	131	121
Corporate Income Tax (Calendar 2000)	658	3.2	43	98	145
<b>Total State Taxes</b>	<b>\$20,824</b>	<b>100.0</b>	<b>\$1,349</b>	<b>\$1,646</b>	<b>\$2,191</b>



I. Major State Aids/Credits	ANOKA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$325,727	68.5%	\$1,078	\$804	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	50,215	10.6	166	255	259
Minnesota Family Investment Program	3,156	0.7	10	20	16
General Assistance including GAMC	5,281	1.1	17	39	32
Social Services	27,108	5.7	90	138	142
Miscellaneous	3,132	0.7	10	23	20
Total	88,893	18.7	294	475	470
Highway Aid (Calendar 2001)					
County Aid	7,058	1.5	23	24	72
Municipal Aid	8,295	1.7	27	29	22
Township Aid	51	0.0	0	0	6
Total	15,404	3.2	51	53	100
Local Government Aid (Calendar 2001)	12,732	2.7	42	68	83
Disparity Reduction Aid (Calendar 2001)	0	0.0	0	1	5
HACA (Payable 2001)					
County HACA	13,490	2.8	45	37	42
City/Town HACA	9,802	2.1	32	49	46
School District HACA	604	0.1	2	1	3
Miscellaneous District HACA	2,111	0.4	7	10	6
Total	26,007	5.5	86	96	96
Criminal Justice Aid (Payable 2001)	1,972	0.4	7	7	6
Community Corrections Funding (2001)	4,600	1.0	15	15	16
<b>Total Aids</b>	<b>475,334</b>	<b>100.0</b>	<b>1,573</b>	<b>1,519</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	28,976	100.0	96	93	92
Miscellaneous Credits	4	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>28,980</b>	<b>100.0</b>	<b>96</b>	<b>93</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	3,706	37.5	12	15	15
Regular (Renters)	6,066	61.4	20	30	24
Targeting Refund	102	1.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>9,874</b>	<b>100.0</b>	<b>33</b>	<b>46</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$514,188</b>	<b>100.0</b>	<b>\$1,701</b>	<b>\$1,658</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$54,428	19.7%	\$180	\$282	\$292
City/Town Levy	44,786	16.2	148	214	187
School District Levy	113,974	41.3	377	509	439
Miscellaneous District Levy	63,001	22.8	208	321	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$276,189</b>	<b>100.0</b>	<b>\$914</b>	<b>\$1,326</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>28,980</b>		<b>96</b>	<b>93</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>247,209</b>		<b>818</b>	<b>1,233</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$14,199,892		\$46,977	\$57,111	\$51,597
Net Tax Capacity (2000 Assessment)	229,458		759	1,025	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.135</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$310,931	53.9%	\$1,029	\$1,432	\$1,108
Sales/Use Tax (Calendar 2000)	143,988	25.0	476	750	607
Motor Vehicle Sales Tax (Calendar 2000)	30,307	5.3	100	103	103
Motor Vehicle License Tax (Calendar 2000)	31,609	5.5	105	111	107
Motor Fuels Tax (Calendar 2000)	30,923	5.4	102	108	121
Corporate Income Tax (Calendar 2000)	29,337	5.1	97	192	145
<b>Total State Taxes</b>	<b>\$577,094</b>	<b>100.0</b>	<b>\$1,909</b>	<b>\$2,695</b>	<b>\$2,191</b>

I. Major State Aids/Credits	BECKER			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$26,029	48.8%	\$858	\$875	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	10,693	20.0	353	298	259
Minnesota Family Investment Program	691	1.3	23	13	16
General Assistance including GAMC	1,395	2.6	46	27	32
Social Services	4,691	8.8	155	165	142
Miscellaneous	545	1.0	18	16	20
Total	18,015	33.8	594	518	470
Highway Aid (Calendar 2001)					
County Aid	3,757	7.0	124	145	72
Municipal Aid	287	0.5	9	13	22
Township Aid	450	0.8	15	16	6
Total	4,494	8.4	148	173	100
Local Government Aid (Calendar 2001)	1,843	3.5	61	96	83
Disparity Reduction Aid (Calendar 2001)	12	0.0	0	2	5
HACA (Payable 2001)					
County HACA	1,004	1.9	33	51	42
City/Town HACA	944	1.8	31	36	46
School District HACA	80	0.2	3	5	3
Miscellaneous District HACA	22	0.0	1	3	6
Total	2,050	3.8	68	94	96
Criminal Justice Aid (Payable 2001)	128	0.2	4	5	6
Community Corrections Funding (2001)	773	1.4	25	16	16
<b>Total Aids</b>	<b>53,343</b>	<b>100.0</b>	<b>1,759</b>	<b>1,780</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,483	100.0	82	92	92
Miscellaneous Credits	0	0.0	0	21	4
<b>Total Property Tax Credits</b>	<b>2,483</b>	<b>100.0</b>	<b>82</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	447	55.0	15	14	15
Regular (Renters)	356	43.7	12	16	24
Targeting Refund	11	1.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>814</b>	<b>100.0</b>	<b>27</b>	<b>30</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$56,640</b>	<b>100.0</b>	<b>\$1,868</b>	<b>\$1,922</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$10,979	42.8%	\$362	\$301	\$292
City/Town Levy	3,267	12.7	108	129	187
School District Levy	10,290	40.1	339	339	439
Miscellaneous District Levy	1,121	4.4	37	34	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$25,658</b>	<b>100.0</b>	<b>\$846</b>	<b>\$803</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,483</b>		<b>82</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>23,175</b>		<b>764</b>	<b>690</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,393,750		\$45,954	\$47,369	\$51,597
Net Tax Capacity (2000 Assessment)	19,006		627	650	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.307</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$17,450	42.7%	\$575	\$634	\$1,108
Sales/Use Tax (Calendar 2000)	11,285	27.6	372	427	607
Motor Vehicle Sales Tax (Calendar 2000)	3,129	7.7	103	102	103
Motor Vehicle License Tax (Calendar 2000)	2,947	7.2	97	98	107
Motor Fuels Tax (Calendar 2000)	3,928	9.6	130	144	121
Corporate Income Tax (Calendar 2000)	2,131	5.2	70	69	145
<b>Total State Taxes</b>	<b>\$40,869</b>	<b>100.0</b>	<b>\$1,348</b>	<b>\$1,474</b>	<b>\$2,191</b>

I. Major State Aids/Credits	BELTRAMI			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$52,496	56.2%	\$1,305	\$1,173	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	16,917	18.1	421	384	259
Minnesota Family Investment Program	2,380	2.5	59	41	16
General Assistance including GAMC	2,768	3.0	69	54	32
Social Services	7,164	7.7	178	171	142
Miscellaneous	786	0.8	20	18	20
Total	30,014	32.2	746	668	470
Highway Aid (Calendar 2001)					
County Aid	4,920	5.3	122	194	72
Municipal Aid	423	0.5	11	6	22
Township Aid	284	0.3	7	13	6
Total	5,627	6.0	140	212	100
Local Government Aid (Calendar 2001)	2,929	3.1	73	63	83
Disparity Reduction Aid (Calendar 2001)	10	0.0	0	4	5
HACA (Payable 2001)					
County HACA	0	0.0	0	22	42
City/Town HACA	563	0.6	14	19	46
School District HACA	303	0.3	8	6	3
Miscellaneous District HACA	27	0.0	1	0	6
Total	894	1.0	22	47	96
Criminal Justice Aid (Payable 2001)	280	0.3	7	6	6
Community Corrections Funding (2001)	1,105	1.2	27	23	16
<b>Total Aids</b>	<b>93,355</b>	<b>100.0</b>	<b>2,321</b>	<b>2,196</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,990	100.0	49	62	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,990</b>	<b>100.0</b>	<b>49</b>	<b>62</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	401	39.5	10	12	15
Regular (Renters)	604	59.6	15	13	24
Targeting Refund	9	0.9	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,014</b>	<b>100.0</b>	<b>25</b>	<b>26</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$96,358</b>	<b>100.0</b>	<b>\$2,396</b>	<b>\$2,285</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$11,764	44.6%	\$292	\$336	\$292
City/Town Levy	3,180	12.1	79	96	187
School District Levy	10,772	40.8	268	337	439
Miscellaneous District Levy	662	2.5	16	21	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$26,379</b>	<b>100.0</b>	<b>\$656</b>	<b>\$790</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,990</b>		<b>49</b>	<b>62</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>24,389</b>		<b>606</b>	<b>727</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,073,643		\$26,693	\$37,382	\$51,597
Net Tax Capacity (2000 Assessment)	16,123		401	558	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.601</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$20,464	37.0%	\$509	\$489	\$1,108
Sales/Use Tax (Calendar 2000)	20,495	37.1	510	439	607
Motor Vehicle Sales Tax (Calendar 2000)	3,375	6.1	84	91	103
Motor Vehicle License Tax (Calendar 2000)	3,266	5.9	81	87	107
Motor Fuels Tax (Calendar 2000)	4,403	8.0	109	131	121
Corporate Income Tax (Calendar 2000)	3,249	5.9	81	72	145
<b>Total State Taxes</b>	<b>\$55,252</b>	<b>100.0</b>	<b>\$1,374</b>	<b>\$1,310</b>	<b>\$2,191</b>

I. Major State Aids/Credits	BENTON			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$28,054	56.9%	\$795	\$935	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	8,160	16.5	231	162	259
Minnesota Family Investment Program	337	0.7	10	7	16
General Assistance including GAMC	706	1.4	20	15	32
Social Services	4,058	8.2	115	98	142
Miscellaneous	563	1.1	16	12	20
Total	13,823	28.0	392	294	470
Highway Aid (Calendar 2001)					
County Aid	2,435	4.9	69	52	72
Municipal Aid	299	0.6	8	16	22
Township Aid	125	0.3	4	3	6
Total	2,859	5.8	81	71	100
Local Government Aid (Calendar 2001)	1,666	3.4	47	55	83
Disparity Reduction Aid (Calendar 2001)	21	0.0	1	1	5
HACA (Payable 2001)					
County HACA	837	1.7	24	28	42
City/Town HACA	615	1.2	17	34	46
School District HACA	394	0.8	11	6	3
Miscellaneous District HACA	0	0.0	0	2	6
Total	1,847	3.7	52	69	96
Criminal Justice Aid (Payable 2001)	158	0.3	4	4	6
Community Corrections Funding (2001)	911	1.8	26	16	16
<b>Total Aids</b>	<b>49,338</b>	<b>100.0</b>	<b>1,398</b>	<b>1,447</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,410	99.9	68	84	92
Miscellaneous Credits	4	0.1	0	0	4
<b>Total Property Tax Credits</b>	<b>2,414</b>	<b>100.0</b>	<b>68</b>	<b>84</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	579	33.2	16	14	15
Regular (Renters)	1,120	64.3	32	19	24
Targeting Refund	43	2.5	1	1	0
<b>Total Property Tax Refunds</b>	<b>1,743</b>	<b>100.0</b>	<b>49</b>	<b>34</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$53,495</b>	<b>100.0</b>	<b>\$1,516</b>	<b>\$1,565</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$10,652	35.5%	\$302	\$257	\$292
City/Town Levy	4,254	14.2	121	184	187
School District Levy	12,421	41.4	352	434	439
Miscellaneous District Levy	2,706	9.0	77	55	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$30,034</b>	<b>100.0</b>	<b>\$851</b>	<b>\$930</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,414</b>		<b>68</b>	<b>84</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>27,620</b>		<b>783</b>	<b>846</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,220,803		\$34,597	\$43,758	\$51,597
Net Tax Capacity (2000 Assessment)	19,495		552	719	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.501</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$24,985	44.6%	\$708	\$848	\$1,108
Sales/Use Tax (Calendar 2000)	16,851	30.1	478	480	607
Motor Vehicle Sales Tax (Calendar 2000)	3,257	5.8	92	100	103
Motor Vehicle License Tax (Calendar 2000)	3,159	5.6	90	100	107
Motor Fuels Tax (Calendar 2000)	4,912	8.8	139	136	121
Corporate Income Tax (Calendar 2000)	2,895	5.2	82	90	145
<b>Total State Taxes</b>	<b>\$56,059</b>	<b>100.0</b>	<b>\$1,589</b>	<b>\$1,755</b>	<b>\$2,191</b>

I. Major State Aids/Credits	BIG STONE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$7,054	44.8%	\$1,227	\$1,045	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	2,314	14.7	402	371	259
Minnesota Family Investment Program	53	0.3	9	6	16
General Assistance including GAMC	142	0.9	25	20	32
Social Services	1,136	7.2	197	173	142
Miscellaneous	98	0.6	17	18	20
Total	3,742	23.8	651	589	470
Highway Aid (Calendar 2001)					
County Aid	2,007	12.7	349	258	72
Municipal Aid	0	0.0	0	6	22
Township Aid	125	0.8	22	34	6
Total	2,133	13.5	371	298	100
Local Government Aid (Calendar 2001)	1,153	7.3	200	153	83
Disparity Reduction Aid (Calendar 2001)	206	1.3	36	19	5
HACA (Payable 2001)					
County HACA	745	4.7	130	91	42
City/Town HACA	484	3.1	84	61	46
School District HACA	109	0.7	19	6	3
Miscellaneous District HACA	19	0.1	3	2	6
Total	1,357	8.6	236	160	96
Criminal Justice Aid (Payable 2001)	27	0.2	5	4	6
Community Corrections Funding (2001)	76	0.5	13	14	16
<b>Total Aids</b>	<b>15,748</b>	<b>100.0</b>	<b>2,738</b>	<b>2,284</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	606	100.0	105	115	92
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>606</b>	<b>100.0</b>	<b>105</b>	<b>116</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	191	79.8	33	23	15
Regular (Renters)	46	19.3	8	11	24
Targeting Refund	2	1.0	0	1	0
<b>Total Property Tax Refunds</b>	<b>240</b>	<b>100.0</b>	<b>42</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$16,593</b>	<b>100.0</b>	<b>\$2,885</b>	<b>\$2,436</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$1,949	40.4%	\$339	\$340	\$292
City/Town Levy	895	18.5	156	165	187
School District Levy	1,865	38.6	324	356	439
Miscellaneous District Levy	119	2.5	21	28	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$4,828</b>	<b>100.0</b>	<b>\$839</b>	<b>\$890</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>606</b>		<b>105</b>	<b>116</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>4,222</b>		<b>734</b>	<b>774</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$254,734		\$44,294	\$49,497	\$51,597
Net Tax Capacity (2000 Assessment)	3,071		534	633	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.518</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$2,837	43.5%	\$493	\$555	\$1,108
Sales/Use Tax (Calendar 2000)	1,388	21.3	241	277	607
Motor Vehicle Sales Tax (Calendar 2000)	637	9.8	111	110	103
Motor Vehicle License Tax (Calendar 2000)	609	9.3	106	106	107
Motor Fuels Tax (Calendar 2000)	758	11.6	132	136	121
Corporate Income Tax (Calendar 2000)	288	4.4	50	64	145
<b>Total State Taxes</b>	<b>\$6,517</b>	<b>100.0</b>	<b>\$1,133</b>	<b>\$1,248</b>	<b>\$2,191</b>

I. Major State Aids/Credits	BLUE EARTH			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$45,790	52.2%	\$814	\$790	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	11,630	13.2	207	246	259
Minnesota Family Investment Program	590	0.7	10	9	16
General Assistance including GAMC	911	1.0	16	14	32
Social Services	8,394	9.6	149	135	142
Miscellaneous	632	0.7	11	13	20
Total	22,156	25.2	394	418	470
Highway Aid (Calendar 2001)					
County Aid	5,286	6.0	94	128	72
Municipal Aid	1,117	1.3	20	18	22
Township Aid	298	0.3	5	10	6
Total	6,701	7.6	119	156	100
Local Government Aid (Calendar 2001)	7,029	8.0	125	130	83
Disparity Reduction Aid (Calendar 2001)	199	0.2	4	5	5
HACA (Payable 2001)					
County HACA	1,744	2.0	31	48	42
City/Town HACA	2,729	3.1	48	48	46
School District HACA	26	0.0	0	4	3
Miscellaneous District HACA	88	0.1	2	1	6
Total	4,588	5.2	82	100	96
Criminal Justice Aid (Payable 2001)	371	0.4	7	5	6
Community Corrections Funding (2001)	954	1.1	17	17	16
<b>Total Aids</b>	<b>87,788</b>	<b>100.0</b>	<b>1,560</b>	<b>1,621</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	4,932	100.0	88	113	92
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>4,932</b>	<b>100.0</b>	<b>88</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	697	32.0	12	19	15
Regular (Renters)	1,457	66.9	26	17	24
Targeting Refund	23	1.1	0	1	0
<b>Total Property Tax Refunds</b>	<b>2,178</b>	<b>100.0</b>	<b>39</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$94,899</b>	<b>100.0</b>	<b>\$1,686</b>	<b>\$1,771</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$16,621	32.9%	\$295	\$297	\$292
City/Town Levy	10,351	20.5	184	163	187
School District Levy	21,511	42.5	382	367	439
Miscellaneous District Levy	2,095	4.1	37	29	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$50,578</b>	<b>100.0</b>	<b>\$899</b>	<b>\$857</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>4,932</b>		<b>88</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>45,645</b>		<b>811</b>	<b>744</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$2,567,163		\$45,621	\$49,363	\$51,597
Net Tax Capacity (2000 Assessment)	41,500		737	683	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.139</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$48,782	40.0%	\$867	\$740	\$1,108
Sales/Use Tax (Calendar 2000)	49,291	40.4	876	461	607
Motor Vehicle Sales Tax (Calendar 2000)	5,309	4.4	94	105	103
Motor Vehicle License Tax (Calendar 2000)	5,227	4.3	93	102	107
Motor Fuels Tax (Calendar 2000)	6,520	5.3	116	125	121
Corporate Income Tax (Calendar 2000)	6,867	5.6	122	92	145
<b>Total State Taxes</b>	<b>\$121,996</b>	<b>100.0</b>	<b>\$2,168</b>	<b>\$1,625</b>	<b>\$2,191</b>

I. Major State Aids/Credits	BROWN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$20,605	47.0%	\$770	\$790	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	6,963	15.9	260	246	259
Minnesota Family Investment Program	171	0.4	6	9	16
General Assistance including GAMC	286	0.7	11	14	32
Social Services	3,962	9.0	148	135	142
Miscellaneous	347	0.8	13	13	20
Total	11,729	26.8	438	418	470
Highway Aid (Calendar 2001)					
County Aid	2,888	6.6	108	128	72
Municipal Aid	592	1.4	22	18	22
Township Aid	293	0.7	11	10	6
Total	3,773	8.6	141	156	100
Local Government Aid (Calendar 2001)	4,544	10.4	170	130	83
Disparity Reduction Aid (Calendar 2001)	85	0.2	3	5	5
HACA (Payable 2001)					
County HACA	1,133	2.6	42	48	42
City/Town HACA	1,341	3.1	50	48	46
School District HACA	61	0.1	2	4	3
Miscellaneous District HACA	6	0.0	0	1	6
Total	2,541	5.8	95	100	96
Criminal Justice Aid (Payable 2001)	126	0.3	5	5	6
Community Corrections Funding (2001)	407	0.9	15	17	16
<b>Total Aids</b>	<b>43,810</b>	<b>100.0</b>	<b>1,637</b>	<b>1,621</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,975	100.0	111	113	92
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>2,975</b>	<b>100.0</b>	<b>111</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	596	58.6	22	19	15
Regular (Renters)	412	40.5	15	17	24
Targeting Refund	9	0.9	0	1	0
<b>Total Property Tax Refunds</b>	<b>1,018</b>	<b>100.0</b>	<b>38</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$47,802</b>	<b>100.0</b>	<b>\$1,787</b>	<b>\$1,771</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$6,813	33.1%	\$255	\$297	\$292
City/Town Levy	4,574	22.2	171	163	187
School District Levy	8,244	40.1	308	367	439
Miscellaneous District Levy	928	4.5	35	29	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$20,560</b>	<b>100.0</b>	<b>\$768</b>	<b>\$857</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,975</b>		<b>111</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>17,586</b>		<b>657</b>	<b>744</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,232,036		\$46,045	\$49,363	\$51,597
Net Tax Capacity (2000 Assessment)	16,294		609	683	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.217</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$19,802	47.8%	\$740	\$740	\$1,108
Sales/Use Tax (Calendar 2000)	10,217	24.7	382	461	607
Motor Vehicle Sales Tax (Calendar 2000)	3,013	7.3	113	105	103
Motor Vehicle License Tax (Calendar 2000)	2,918	7.0	109	102	107
Motor Fuels Tax (Calendar 2000)	2,611	6.3	98	125	121
Corporate Income Tax (Calendar 2000)	2,861	6.9	107	92	145
<b>Total State Taxes</b>	<b>\$41,422</b>	<b>100.0</b>	<b>\$1,548</b>	<b>\$1,625</b>	<b>\$2,191</b>

I. Major State Aids/Credits	CARLTON			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$36,101	55.6%	\$1,123	\$852	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	9,566	14.7	298	334	259
Minnesota Family Investment Program	469	0.7	15	17	16
General Assistance including GAMC	874	1.3	27	43	32
Social Services	4,870	7.5	152	182	142
Miscellaneous	735	1.1	23	26	20
<b>Total</b>	<b>16,514</b>	<b>25.4</b>	<b>514</b>	<b>602</b>	<b>470</b>
Highway Aid (Calendar 2001)					
County Aid	3,348	5.2	104	131	72
Municipal Aid	507	0.8	16	23	22
Township Aid	143	0.2	4	3	6
<b>Total</b>	<b>3,998</b>	<b>6.2</b>	<b>124</b>	<b>157</b>	<b>100</b>
Local Government Aid (Calendar 2001)	3,495	5.4	109	160	83
Disparity Reduction Aid (Calendar 2001)	761	1.2	24	40	5
HACA (Payable 2001)					
County HACA	1,598	2.5	50	55	42
City/Town HACA	1,435	2.2	45	54	46
School District HACA	248	0.4	8	4	3
Miscellaneous District HACA	66	0.1	2	1	6
<b>Total</b>	<b>3,347</b>	<b>5.2</b>	<b>104</b>	<b>114</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	172	0.3	5	6	6
Community Corrections Funding (2001)	587	0.9	18	20	16
<b>Total Aids</b>	<b>64,976</b>	<b>100.0</b>	<b>2,021</b>	<b>1,951</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,322	100.0	72	70	92
Miscellaneous Credits	1	0.0	0	46	4
<b>Total Property Tax Credits</b>	<b>2,323</b>	<b>100.0</b>	<b>72</b>	<b>116</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	469	51.6	15	9	15
Regular (Renters)	435	47.9	14	20	24
Targeting Refund	5	0.5	0	0	0
<b>Total Property Tax Refunds</b>	<b>909</b>	<b>100.0</b>	<b>28</b>	<b>29</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$68,208</b>	<b>100.0</b>	<b>\$2,122</b>	<b>\$2,096</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$11,450	43.5%	\$356	\$357	\$292
City/Town Levy	4,584	17.4	143	151	187
School District Levy	8,939	33.9	278	266	439
Miscellaneous District Levy	1,366	5.2	42	62	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$26,339</b>	<b>100.0</b>	<b>\$819</b>	<b>\$835</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,323</b>		<b>72</b>	<b>116</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>24,016</b>		<b>747</b>	<b>719</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,098,094		\$34,160	\$39,713	\$51,597
Net Tax Capacity (2000 Assessment)	17,364		540	607	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.480</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$20,289	44.3%	\$631	\$699	\$1,108
Sales/Use Tax (Calendar 2000)	10,491	22.9	326	512	607
Motor Vehicle Sales Tax (Calendar 2000)	3,365	7.4	105	104	103
Motor Vehicle License Tax (Calendar 2000)	3,279	7.2	102	102	107
Motor Fuels Tax (Calendar 2000)	5,252	11.5	163	131	121
Corporate Income Tax (Calendar 2000)	3,080	6.7	96	98	145
<b>Total State Taxes</b>	<b>\$45,756</b>	<b>100.0</b>	<b>\$1,423</b>	<b>\$1,646</b>	<b>\$2,191</b>



I. Major State Aids/Credits	CARVER			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$59,590	66.1%	\$813	\$804	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	9,187	10.2	125	255	259
Minnesota Family Investment Program	221	0.2	3	20	16
General Assistance including GAMC	658	0.7	9	39	32
Social Services	5,001	5.5	68	138	142
Miscellaneous	443	0.5	6	23	20
Total	15,509	17.2	212	475	470
Highway Aid (Calendar 2001)					
County Aid	3,574	4.0	49	24	72
Municipal Aid	1,314	1.5	18	29	22
Township Aid	122	0.1	2	0	6
Total	5,010	5.6	68	53	100
Local Government Aid (Calendar 2001)	1,555	1.7	21	68	83
Disparity Reduction Aid (Calendar 2001)	7	0.0	0	1	5
HACA (Payable 2001)					
County HACA	4,535	5.0	62	37	42
City/Town HACA	2,295	2.5	31	49	46
School District HACA	52	0.1	1	1	3
Miscellaneous District HACA	520	0.6	7	10	6
Total	7,401	8.2	101	96	96
Criminal Justice Aid (Payable 2001)	319	0.4	4	7	6
Community Corrections Funding (2001)	773	0.9	11	15	16
<b>Total Aids</b>	<b>90,164</b>	<b>100.0</b>	<b>1,230</b>	<b>1,519</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	7,441	98.0	102	93	92
Miscellaneous Credits	152	2.0	2	0	4
<b>Total Property Tax Credits</b>	<b>7,592</b>	<b>100.0</b>	<b>104</b>	<b>93</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	1,253	54.4	17	15	15
Regular (Renters)	1,035	44.9	14	30	24
Targeting Refund	16	0.7	0	0	0
<b>Total Property Tax Refunds</b>	<b>2,305</b>	<b>100.0</b>	<b>31</b>	<b>46</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$100,061</b>	<b>100.0</b>	<b>\$1,365</b>	<b>\$1,658</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$23,201	23.9%	\$317	\$282	\$292
City/Town Levy	13,042	13.4	178	214	187
School District Levy	38,469	39.6	525	509	439
Miscellaneous District Levy	22,444	23.1	306	321	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$97,156</b>	<b>100.0</b>	<b>\$1,325</b>	<b>\$1,326</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>7,592</b>		<b>104</b>	<b>93</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>89,563</b>		<b>1,222</b>	<b>1,233</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$4,285,667		\$58,464	\$57,111	\$51,597
Net Tax Capacity (2000 Assessment)	69,164		944	1,025	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.283</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$115,524	65.6%	\$1,576	\$1,432	\$1,108
Sales/Use Tax (Calendar 2000)	30,630	17.4	418	750	607
Motor Vehicle Sales Tax (Calendar 2000)	7,117	4.0	97	103	103
Motor Vehicle License Tax (Calendar 2000)	7,784	4.4	106	111	107
Motor Fuels Tax (Calendar 2000)	7,291	4.1	99	108	121
Corporate Income Tax (Calendar 2000)	7,838	4.4	107	192	145
<b>Total State Taxes</b>	<b>\$176,183</b>	<b>100.0</b>	<b>\$2,403</b>	<b>\$2,695</b>	<b>\$2,191</b>

I. Major State Aids/Credits	CASS			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$23,494	49.1%	\$850	\$988	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	8,511	17.8	308	284	259
Minnesota Family Investment Program	717	1.5	26	14	16
General Assistance including GAMC	1,060	2.2	38	27	32
Social Services	5,068	10.6	183	172	142
Miscellaneous	554	1.2	20	19	20
Total	15,910	33.2	575	516	470
Highway Aid (Calendar 2001)					
County Aid	4,332	9.1	157	113	72
Municipal Aid	0	0.0	0	7	22
Township Aid	304	0.6	11	13	6
Total	4,637	9.7	168	133	100
Local Government Aid (Calendar 2001)	986	2.1	36	69	83
Disparity Reduction Aid (Calendar 2001)	19	0.0	1	3	5
HACA (Payable 2001)					
County HACA	1,224	2.6	44	44	42
City/Town HACA	864	1.8	31	33	46
School District HACA	0	0.0	0	8	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	2,088	4.4	76	85	96
Criminal Justice Aid (Payable 2001)	209	0.4	8	6	6
Community Corrections Funding (2001)	516	1.1	19	18	16
<b>Total Aids</b>	<b>47,859</b>	<b>100.0</b>	<b>1,731</b>	<b>1,818</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,411	100.0	87	78	92
Miscellaneous Credits	0	0.0	0	7	4
<b>Total Property Tax Credits</b>	<b>2,411</b>	<b>100.0</b>	<b>87</b>	<b>84</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	380	56.3	14	17	15
Regular (Renters)	283	41.9	10	14	24
Targeting Refund	12	1.8	0	0	0
<b>Total Property Tax Refunds</b>	<b>675</b>	<b>100.0</b>	<b>24</b>	<b>31</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$50,945</b>	<b>100.0</b>	<b>\$1,843</b>	<b>\$1,933</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$10,772	35.0%	\$390	\$309	\$292
City/Town Levy	4,661	15.1	169	161	187
School District Levy	15,031	48.8	544	366	439
Miscellaneous District Levy	344	1.1	12	24	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$30,808</b>	<b>100.0</b>	<b>\$1,114</b>	<b>\$860</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,411</b>		<b>87</b>	<b>84</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>28,396</b>		<b>1,027</b>	<b>776</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$2,130,162		\$77,040	\$53,016	\$51,597
Net Tax Capacity (2000 Assessment)	30,227		1,093	758	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.005</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$18,914	45.8%	\$684	\$602	\$1,108
Sales/Use Tax (Calendar 2000)	10,497	25.4	380	483	607
Motor Vehicle Sales Tax (Calendar 2000)	2,788	6.7	101	105	103
Motor Vehicle License Tax (Calendar 2000)	2,756	6.7	100	101	107
Motor Fuels Tax (Calendar 2000)	4,855	11.8	176	151	121
Corporate Income Tax (Calendar 2000)	1,492	3.6	54	72	145
<b>Total State Taxes</b>	<b>\$41,302</b>	<b>100.0</b>	<b>\$1,494</b>	<b>\$1,514</b>	<b>\$2,191</b>

I. Major State Aids/Credits	CHIPPEWA			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$14,353	50.0%	\$1,101	\$1,045	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	4,539	15.8	348	371	259
Minnesota Family Investment Program	83	0.3	6	6	16
General Assistance including GAMC	214	0.7	16	20	32
Social Services	2,094	7.3	161	173	142
Miscellaneous	220	0.8	17	18	20
Total	7,150	24.9	548	589	470
Highway Aid (Calendar 2001)					
County Aid	2,385	8.3	183	258	72
Municipal Aid	301	1.0	23	6	22
Township Aid	374	1.3	29	34	6
Total	3,060	10.7	235	298	100
Local Government Aid (Calendar 2001)	1,769	6.2	136	153	83
Disparity Reduction Aid (Calendar 2001)	311	1.1	24	19	5
HACA (Payable 2001)					
County HACA	1,072	3.7	82	91	42
City/Town HACA	741	2.6	57	61	46
School District HACA	12	0.0	1	6	3
Miscellaneous District HACA	0	0.0	0	2	6
Total	1,826	6.4	140	160	96
Criminal Justice Aid (Payable 2001)	55	0.2	4	4	6
Community Corrections Funding (2001)	196	0.7	15	14	16
<b>Total Aids</b>	<b>28,719</b>	<b>100.0</b>	<b>2,202</b>	<b>2,284</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,510	100.0	116	115	92
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>1,510</b>	<b>100.0</b>	<b>116</b>	<b>116</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	293	58.0	22	23	15
Regular (Renters)	210	41.6	16	11	24
Targeting Refund	2	0.4	0	1	0
<b>Total Property Tax Refunds</b>	<b>505</b>	<b>100.0</b>	<b>39</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$30,734</b>	<b>100.0</b>	<b>\$2,357</b>	<b>\$2,436</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$4,094	34.0%	\$314	\$340	\$292
City/Town Levy	2,596	21.5	199	165	187
School District Levy	5,128	42.5	393	356	439
Miscellaneous District Levy	236	2.0	18	28	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$12,053</b>	<b>100.0</b>	<b>\$924</b>	<b>\$890</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,510</b>		<b>116</b>	<b>116</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>10,543</b>		<b>808</b>	<b>774</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$662,755		\$50,821	\$49,497	\$51,597
Net Tax Capacity (2000 Assessment)	8,733		670	633	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.289</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$8,172	42.6%	\$627	\$555	\$1,108
Sales/Use Tax (Calendar 2000)	5,226	27.3	401	277	607
Motor Vehicle Sales Tax (Calendar 2000)	1,442	7.5	111	110	103
Motor Vehicle License Tax (Calendar 2000)	1,400	7.3	107	106	107
Motor Fuels Tax (Calendar 2000)	1,843	9.6	141	136	121
Corporate Income Tax (Calendar 2000)	1,095	5.7	84	64	145
<b>Total State Taxes</b>	<b>\$19,177</b>	<b>100.0</b>	<b>\$1,471</b>	<b>\$1,248</b>	<b>\$2,191</b>

I. Major State Aids/Credits	CHISAGO			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$41,650	61.9%	\$967	\$1,038	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	8,502	12.6	197	246	259
Minnesota Family Investment Program	374	0.6	9	12	16
General Assistance including GAMC	802	1.2	19	23	32
Social Services	4,442	6.6	103	135	142
Miscellaneous	359	0.5	8	14	20
Total	14,480	21.5	336	429	470
Highway Aid (Calendar 2001)					
County Aid	3,495	5.2	81	120	72
Municipal Aid	402	0.6	9	5	22
Township Aid	146	0.2	3	7	6
Total	4,043	6.0	94	132	100
Local Government Aid (Calendar 2001)	1,612	2.4	37	41	83
Disparity Reduction Aid (Calendar 2001)	12	0.0	0	1	5
HACA (Payable 2001)					
County HACA	2,735	4.1	63	60	42
City/Town HACA	1,176	1.7	27	24	46
School District HACA	600	0.9	14	13	3
Miscellaneous District HACA	0	0.0	0	0	6
Total	4,511	6.7	105	97	96
Criminal Justice Aid (Payable 2001)	217	0.3	5	6	6
Community Corrections Funding (2001)	758	1.1	18	21	16
<b>Total Aids</b>	<b>67,283</b>	<b>100.0</b>	<b>1,561</b>	<b>1,765</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	4,592	99.8	107	88	92
Miscellaneous Credits	11	0.2	0	0	4
<b>Total Property Tax Credits</b>	<b>4,603</b>	<b>100.0</b>	<b>107</b>	<b>88</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	814	60.6	19	18	15
Regular (Renters)	516	38.5	12	14	24
Targeting Refund	12	0.9	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,342</b>	<b>100.0</b>	<b>31</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$73,228</b>	<b>100.0</b>	<b>\$1,699</b>	<b>\$1,885</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$13,896	36.9%	\$322	\$307	\$292
City/Town Levy	6,353	16.9	147	128	187
School District Levy	16,443	43.7	382	311	439
Miscellaneous District Levy	930	2.5	22	22	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$37,623</b>	<b>100.0</b>	<b>\$873</b>	<b>\$767</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>4,603</b>		<b>107</b>	<b>88</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>33,020</b>		<b>766</b>	<b>678</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,995,481		\$46,310	\$39,691	\$51,597
Net Tax Capacity (2000 Assessment)	28,290		657	543	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.287</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$38,826	54.4%	\$901	\$707	\$1,108
Sales/Use Tax (Calendar 2000)	11,793	16.5	274	328	607
Motor Vehicle Sales Tax (Calendar 2000)	4,994	7.0	116	107	103
Motor Vehicle License Tax (Calendar 2000)	4,962	7.0	115	103	107
Motor Fuels Tax (Calendar 2000)	8,167	11.4	190	175	121
Corporate Income Tax (Calendar 2000)	2,614	3.7	61	60	145
<b>Total State Taxes</b>	<b>\$71,356</b>	<b>100.0</b>	<b>\$1,656</b>	<b>\$1,480</b>	<b>\$2,191</b>

I. Major State Aids/Credits	CLAY			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$54,348	54.8%	\$1,053	\$875	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	13,836	13.9	268	298	259
Minnesota Family Investment Program	1,046	1.1	20	13	16
General Assistance including GAMC	1,521	1.5	29	27	32
Social Services	11,024	11.1	214	165	142
Miscellaneous	857	0.9	17	16	20
Total	28,283	28.5	548	518	470
Highway Aid (Calendar 2001)					
County Aid	3,659	3.7	71	145	72
Municipal Aid	1,237	1.2	24	13	22
Township Aid	445	0.4	9	16	6
Total	5,340	5.4	103	173	100
Local Government Aid (Calendar 2001)	6,511	6.6	126	96	83
Disparity Reduction Aid (Calendar 2001)	33	0.0	1	2	5
HACA (Payable 2001)					
County HACA	1,282	1.3	25	51	42
City/Town HACA	1,516	1.5	29	36	46
School District HACA	293	0.3	6	5	3
Miscellaneous District HACA	208	0.2	4	3	6
Total	3,299	3.3	64	94	96
Criminal Justice Aid (Payable 2001)	274	0.3	5	5	6
Community Corrections Funding (2001)	1,171	1.2	23	16	16
<b>Total Aids</b>	<b>99,260</b>	<b>100.0</b>	<b>1,923</b>	<b>1,780</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	3,981	47.9	77	92	92
Miscellaneous Credits	4,328	52.1	84	21	4
<b>Total Property Tax Credits</b>	<b>8,310</b>	<b>100.0</b>	<b>161</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	558	33.4	11	14	15
Regular (Renters)	1,096	65.7	21	16	24
Targeting Refund	15	0.9	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,668</b>	<b>100.0</b>	<b>32</b>	<b>30</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$109,238</b>	<b>100.0</b>	<b>\$2,117</b>	<b>\$1,922</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$14,901	41.6%	\$289	\$301	\$292
City/Town Levy	5,987	16.7	116	129	187
School District Levy	12,970	36.2	251	339	439
Miscellaneous District Levy	2,001	5.6	39	34	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$35,859</b>	<b>100.0</b>	<b>\$695</b>	<b>\$803</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>8,310</b>		<b>161</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>27,550</b>		<b>534</b>	<b>690</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,721,960		\$33,369	\$47,369	\$51,597
Net Tax Capacity (2000 Assessment)	24,126		468	650	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.427</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$30,044	46.0%	\$582	\$634	\$1,108
Sales/Use Tax (Calendar 2000)	16,143	24.7	313	427	607
Motor Vehicle Sales Tax (Calendar 2000)	4,554	7.0	88	102	103
Motor Vehicle License Tax (Calendar 2000)	4,405	6.7	85	98	107
Motor Fuels Tax (Calendar 2000)	7,006	10.7	136	144	121
Corporate Income Tax (Calendar 2000)	3,118	4.8	60	69	145
<b>Total State Taxes</b>	<b>\$65,269</b>	<b>100.0</b>	<b>\$1,265</b>	<b>\$1,474</b>	<b>\$2,191</b>

I. Major State Aids/Credits	CLEARWATER			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$9,427	48.4%	\$1,120	\$1,173	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	4,135	21.2	491	384	259
Minnesota Family Investment Program	231	1.2	27	41	16
General Assistance including GAMC	213	1.1	25	54	32
Social Services	1,510	7.8	179	171	142
Miscellaneous	143	0.7	17	18	20
Total	6,232	32.0	740	668	470
Highway Aid (Calendar 2001)					
County Aid	2,469	12.7	293	194	72
Municipal Aid	0	0.0	0	6	22
Township Aid	143	0.7	17	13	6
Total	2,612	13.4	310	212	100
Local Government Aid (Calendar 2001)	545	2.8	65	63	83
Disparity Reduction Aid (Calendar 2001)	121	0.6	14	4	5
HACA (Payable 2001)					
County HACA	197	1.0	23	22	42
City/Town HACA	172	0.9	20	19	46
School District HACA	0	0.0	0	6	3
Miscellaneous District HACA	0	0.0	0	0	6
Total	369	1.9	44	47	96
Criminal Justice Aid (Payable 2001)	43	0.2	5	6	6
Community Corrections Funding (2001)	136	0.7	16	23	16
<b>Total Aids</b>	<b>19,484</b>	<b>100.0</b>	<b>2,315</b>	<b>2,196</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	479	100.0	57	62	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>479</b>	<b>100.0</b>	<b>57</b>	<b>62</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	145	63.9	17	12	15
Regular (Renters)	76	33.6	9	13	24
Targeting Refund	6	2.5	1	0	0
<b>Total Property Tax Refunds</b>	<b>227</b>	<b>100.0</b>	<b>27</b>	<b>26</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$20,190</b>	<b>100.0</b>	<b>\$2,399</b>	<b>\$2,285</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$4,338	50.1%	\$515	\$336	\$292
City/Town Levy	879	10.2	104	96	187
School District Levy	3,223	37.3	383	337	439
Miscellaneous District Levy	211	2.4	25	21	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$8,651</b>	<b>100.0</b>	<b>\$1,028</b>	<b>\$790</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>479</b>		<b>57</b>	<b>62</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>8,172</b>		<b>971</b>	<b>727</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$316,540		\$37,612	\$37,382	\$51,597
Net Tax Capacity (2000 Assessment)	6,157		732	558	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.378</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$4,798	48.1%	\$570	\$489	\$1,108
Sales/Use Tax (Calendar 2000)	1,638	16.4	195	439	607
Motor Vehicle Sales Tax (Calendar 2000)	859	8.6	102	91	103
Motor Vehicle License Tax (Calendar 2000)	800	8.0	95	87	107
Motor Fuels Tax (Calendar 2000)	1,323	13.3	157	131	121
Corporate Income Tax (Calendar 2000)	560	5.6	67	72	145
<b>Total State Taxes</b>	<b>\$9,979</b>	<b>100.0</b>	<b>\$1,186</b>	<b>\$1,310</b>	<b>\$2,191</b>

I. Major State Aids/Credits	COOK			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$1,761	23.2%	\$340	\$852	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	1,392	18.4	269	334	259
Minnesota Family Investment Program	12	0.2	2	17	16
General Assistance including GAMC	190	2.5	37	43	32
Social Services	532	7.0	103	182	142
Miscellaneous	76	1.0	15	26	20
Total	2,202	29.1	426	602	470
Highway Aid (Calendar 2001)					
County Aid	2,266	29.9	438	131	72
Municipal Aid	0	0.0	0	23	22
Township Aid	2	0.0	0	3	6
Total	2,268	29.9	438	157	100
Local Government Aid (Calendar 2001)	257	3.4	50	160	83
Disparity Reduction Aid (Calendar 2001)	7	0.1	1	40	5
HACA (Payable 2001)					
County HACA	855	11.3	165	55	42
City/Town HACA	135	1.8	26	54	46
School District HACA	0	0.0	0	4	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	990	13.1	191	114	96
Criminal Justice Aid (Payable 2001)	28	0.4	5	6	6
Community Corrections Funding (2001)	67	0.9	13	20	16
<b>Total Aids</b>	<b>7,580</b>	<b>100.0</b>	<b>1,465</b>	<b>1,951</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	533	54.3	103	70	92
Miscellaneous Credits	450	45.7	87	46	4
<b>Total Property Tax Credits</b>	<b>983</b>	<b>100.0</b>	<b>190</b>	<b>116</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	40	43.9	8	9	15
Regular (Renters)	52	56.0	10	20	24
Targeting Refund	0	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>92</b>	<b>100.0</b>	<b>18</b>	<b>29</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$8,655</b>	<b>100.0</b>	<b>\$1,672</b>	<b>\$2,096</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$3,425	44.7%	\$662	\$357	\$292
City/Town Levy	607	7.9	117	151	187
School District Levy	2,998	39.2	579	266	439
Miscellaneous District Levy	624	8.2	121	62	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$7,654</b>	<b>100.0</b>	<b>\$1,479</b>	<b>\$835</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>983</b>		<b>190</b>	<b>116</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>6,671</b>		<b>1,289</b>	<b>719</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$588,812		\$113,780	\$39,713	\$51,597
Net Tax Capacity (2000 Assessment)	8,261		1,596	607	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>0.926</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$3,725	34.0%	\$720	\$699	\$1,108
Sales/Use Tax (Calendar 2000)	4,198	38.3	811	512	607
Motor Vehicle Sales Tax (Calendar 2000)	566	5.2	109	104	103
Motor Vehicle License Tax (Calendar 2000)	570	5.2	110	102	107
Motor Fuels Tax (Calendar 2000)	1,474	13.4	285	131	121
Corporate Income Tax (Calendar 2000)	439	4.0	85	98	145
<b>Total State Taxes</b>	<b>\$10,971</b>	<b>100.0</b>	<b>\$2,120</b>	<b>\$1,646</b>	<b>\$2,191</b>

I. Major State Aids/Credits	COTTONWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$9,973	39.9%	\$828	\$893	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	4,805	19.2	399	310	259
Minnesota Family Investment Program	112	0.4	9	8	16
General Assistance including GAMC	348	1.4	29	18	32
Social Services	2,665	10.7	221	154	142
Miscellaneous	226	0.9	19	16	20
Total	8,156	32.6	677	506	470
Highway Aid (Calendar 2001)					
County Aid	2,828	11.3	235	221	72
Municipal Aid	0	0.0	0	12	22
Township Aid	323	1.3	27	33	6
Total	3,151	12.6	262	266	100
Local Government Aid (Calendar 2001)	1,741	7.0	145	137	83
Disparity Reduction Aid (Calendar 2001)	149	0.6	12	10	5
HACA (Payable 2001)					
County HACA	867	3.5	72	61	42
City/Town HACA	818	3.3	68	54	46
School District HACA	0	0.0	0	2	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	1,685	6.7	140	118	96
Criminal Justice Aid (Payable 2001)	63	0.3	5	5	6
Community Corrections Funding (2001)	100	0.4	8	15	16
<b>Total Aids</b>	<b>25,018</b>	<b>100.0</b>	<b>2,076</b>	<b>1,948</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,673	100.0	139	126	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,673</b>	<b>100.0</b>	<b>139</b>	<b>126</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	287	68.4	24	20	15
Regular (Renters)	128	30.5	11	13	24
Targeting Refund	4	1.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>419</b>	<b>100.0</b>	<b>35</b>	<b>34</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$27,109</b>	<b>100.0</b>	<b>\$2,250</b>	<b>\$2,107</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$4,776	38.4%	\$396	\$337	\$292
City/Town Levy	1,788	14.4	148	151	187
School District Levy	5,371	43.2	446	393	439
Miscellaneous District Levy	507	4.1	42	37	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$12,442</b>	<b>100.0</b>	<b>\$1,033</b>	<b>\$918</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,673</b>		<b>139</b>	<b>126</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>10,769</b>		<b>894</b>	<b>792</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$720,434		\$59,797	\$54,580	\$51,597
Net Tax Capacity (2000 Assessment)	9,356		777	725	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.242</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$6,290	42.3%	\$522	\$599	\$1,108
Sales/Use Tax (Calendar 2000)	3,485	23.5	289	372	607
Motor Vehicle Sales Tax (Calendar 2000)	1,372	9.2	114	110	103
Motor Vehicle License Tax (Calendar 2000)	1,319	8.9	109	106	107
Motor Fuels Tax (Calendar 2000)	1,580	10.6	131	150	121
Corporate Income Tax (Calendar 2000)	811	5.5	67	78	145
<b>Total State Taxes</b>	<b>\$14,857</b>	<b>100.0</b>	<b>\$1,233</b>	<b>\$1,415</b>	<b>\$2,191</b>



I. Major State Aids/Credits	CROW WING			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$43,252	51.9%	\$769	\$988	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	12,689	15.2	225	284	259
Minnesota Family Investment Program	654	0.8	12	14	16
General Assistance including GAMC	1,518	1.8	27	27	32
Social Services	10,123	12.2	180	172	142
Miscellaneous	1,132	1.4	20	19	20
Total	26,116	31.4	464	516	470
Highway Aid (Calendar 2001)					
County Aid	3,830	4.6	68	113	72
Municipal Aid	705	0.8	13	7	22
Township Aid	283	0.3	5	13	6
Total	4,817	5.8	86	133	100
Local Government Aid (Calendar 2001)	3,736	4.5	66	69	83
Disparity Reduction Aid (Calendar 2001)	45	0.1	1	3	5
HACA (Payable 2001)					
County HACA	1,983	2.4	35	44	42
City/Town HACA	2,097	2.5	37	33	46
School District HACA	0	0.0	0	8	3
Miscellaneous District HACA	107	0.1	2	1	6
Total	4,187	5.0	74	85	96
Criminal Justice Aid (Payable 2001)	353	0.4	6	6	6
Community Corrections Funding (2001)	794	1.0	14	18	16
<b>Total Aids</b>	<b>83,301</b>	<b>100.0</b>	<b>1,480</b>	<b>1,818</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	4,904	82.7	87	78	92
Miscellaneous Credits	1,027	17.3	18	7	4
<b>Total Property Tax Credits</b>	<b>5,931</b>	<b>100.0</b>	<b>105</b>	<b>84</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	489	32.5	9	17	15
Regular (Renters)	1,013	67.2	18	14	24
Targeting Refund	5	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,507</b>	<b>100.0</b>	<b>27</b>	<b>31</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$90,739</b>	<b>100.0</b>	<b>\$1,612</b>	<b>\$1,933</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$16,651	29.7%	\$296	\$309	\$292
City/Town Levy	11,998	21.4	213	161	187
School District Levy	25,768	46.0	458	366	439
Miscellaneous District Levy	1,563	2.8	28	24	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$55,980</b>	<b>100.0</b>	<b>\$995</b>	<b>\$860</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>5,931</b>		<b>105</b>	<b>84</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>50,049</b>		<b>889</b>	<b>776</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$3,829,879		\$68,049	\$53,016	\$51,597
Net Tax Capacity (2000 Assessment)	57,224		1,017	758	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>0.954</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$39,123	35.6%	\$695	\$602	\$1,108
Sales/Use Tax (Calendar 2000)	45,178	41.1	803	483	607
Motor Vehicle Sales Tax (Calendar 2000)	6,006	5.5	107	105	103
Motor Vehicle License Tax (Calendar 2000)	6,046	5.5	107	101	107
Motor Fuels Tax (Calendar 2000)	8,085	7.4	144	151	121
Corporate Income Tax (Calendar 2000)	5,352	4.9	95	72	145
<b>Total State Taxes</b>	<b>\$109,790</b>	<b>100.0</b>	<b>\$1,951</b>	<b>\$1,514</b>	<b>\$2,191</b>

I. Major State Aids/Credits	DAKOTA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$337,643	68.7%	\$932	\$804	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	47,931	9.7	132	255	259
Minnesota Family Investment Program	2,344	0.5	6	20	16
General Assistance including GAMC	3,823	0.8	11	39	32
Social Services	30,284	6.2	84	138	142
Miscellaneous	3,336	0.7	9	23	20
Total	87,719	17.8	242	475	470
Highway Aid (Calendar 2001)					
County Aid	8,176	1.7	23	24	72
Municipal Aid	10,240	2.1	28	29	22
Township Aid	198	0.0	1	0	6
Total	18,614	3.8	51	53	100
Local Government Aid (Calendar 2001)	8,501	1.7	23	68	83
Disparity Reduction Aid (Calendar 2001)	7	0.0	0	1	5
HACA (Payable 2001)					
County HACA	12,836	2.6	35	37	42
City/Town HACA	16,047	3.3	44	49	46
School District HACA	519	0.1	1	1	3
Miscellaneous District HACA	3,113	0.6	9	10	6
Total	32,514	6.6	90	96	96
Criminal Justice Aid (Payable 2001)	2,021	0.4	6	7	6
Community Corrections Funding (2001)	4,700	1.0	13	15	16
<b>Total Aids</b>	<b>491,719</b>	<b>100.0</b>	<b>1,357</b>	<b>1,519</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	36,379	99.7	100	93	92
Miscellaneous Credits	97	0.3	0	0	4
<b>Total Property Tax Credits</b>	<b>36,476</b>	<b>100.0</b>	<b>101</b>	<b>93</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	4,195	33.9	12	15	15
Regular (Renters)	8,001	64.7	22	30	24
Targeting Refund	174	1.4	0	0	0
<b>Total Property Tax Refunds</b>	<b>12,370</b>	<b>100.0</b>	<b>34</b>	<b>46</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$540,565</b>	<b>100.0</b>	<b>\$1,492</b>	<b>\$1,658</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$75,758	17.8%	\$209	\$282	\$292
City/Town Levy	80,100	18.8	221	214	187
School District Levy	186,742	43.9	515	509	439
Miscellaneous District Levy	83,109	19.5	229	321	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$425,709</b>	<b>100.0</b>	<b>\$1,175</b>	<b>\$1,326</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>36,476</b>		<b>101</b>	<b>93</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>389,232</b>		<b>1,074</b>	<b>1,233</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$20,721,488		\$57,187	\$57,111	\$51,597
Net Tax Capacity (2000 Assessment)	356,398		984	1,025	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.090</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$488,271	55.4%	\$1,348	\$1,432	\$1,108
Sales/Use Tax (Calendar 2000)	234,993	26.6	649	750	607
Motor Vehicle Sales Tax (Calendar 2000)	36,898	4.2	102	103	103
Motor Vehicle License Tax (Calendar 2000)	40,021	4.5	110	111	107
Motor Fuels Tax (Calendar 2000)	39,872	4.5	110	108	121
Corporate Income Tax (Calendar 2000)	41,839	4.7	115	192	145
<b>Total State Taxes</b>	<b>\$881,894</b>	<b>100.0</b>	<b>\$2,434</b>	<b>\$2,695</b>	<b>\$2,191</b>

I. Major State Aids/Credits	DODGE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$20,588	60.0%	\$1,132	\$829	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	2,983	8.7	164	220	259
Minnesota Family Investment Program	95	0.3	5	9	16
General Assistance including GAMC	312	0.9	17	19	32
Social Services	2,078	6.1	114	131	142
Miscellaneous	248	0.7	14	15	20
Total	5,716	16.7	314	395	470
Highway Aid (Calendar 2001)					
County Aid	2,548	7.4	140	97	72
Municipal Aid	0	0.0	0	19	22
Township Aid	234	0.7	13	9	6
Total	2,783	8.1	153	124	100
Local Government Aid (Calendar 2001)	1,580	4.6	87	100	83
Disparity Reduction Aid (Calendar 2001)	545	1.6	30	6	5
HACA (Payable 2001)					
County HACA	1,376	4.0	76	45	42
City/Town HACA	1,027	3.0	56	49	46
School District HACA	331	1.0	18	3	3
Miscellaneous District HACA	0	0.0	0	0	6
Total	2,734	8.0	150	96	96
Criminal Justice Aid (Payable 2001)	80	0.2	4	5	6
Community Corrections Funding (2001)	299	0.9	16	15	16
<b>Total Aids</b>	<b>34,325</b>	<b>100.0</b>	<b>1,887</b>	<b>1,572</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,166	100.0	119	95	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>2,166</b>	<b>100.0</b>	<b>119</b>	<b>95</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	270	56.5	15	14	15
Regular (Renters)	198	41.4	11	18	24
Targeting Refund	10	2.1	1	0	0
<b>Total Property Tax Refunds</b>	<b>479</b>	<b>100.0</b>	<b>26</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$36,970</b>	<b>100.0</b>	<b>\$2,033</b>	<b>\$1,698</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$5,045	32.5%	\$277	\$271	\$292
City/Town Levy	3,098	20.0	170	169	187
School District Levy	6,663	43.0	366	371	439
Miscellaneous District Levy	703	4.5	39	33	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$15,509</b>	<b>100.0</b>	<b>\$853</b>	<b>\$844</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,166</b>		<b>119</b>	<b>95</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>13,343</b>		<b>734</b>	<b>749</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$868,183		\$47,739	\$44,275	\$51,597
Net Tax Capacity (2000 Assessment)	10,923		601	659	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.359</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$13,687	53.7%	\$753	\$866	\$1,108
Sales/Use Tax (Calendar 2000)	4,785	18.8	263	440	607
Motor Vehicle Sales Tax (Calendar 2000)	1,926	7.5	106	104	103
Motor Vehicle License Tax (Calendar 2000)	1,897	7.4	104	104	107
Motor Fuels Tax (Calendar 2000)	2,226	8.7	122	127	121
Corporate Income Tax (Calendar 2000)	985	3.9	54	115	145
<b>Total State Taxes</b>	<b>\$25,505</b>	<b>100.0</b>	<b>\$1,402</b>	<b>\$1,756</b>	<b>\$2,191</b>

I. Major State Aids/Credits	DOUGLAS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$25,939	52.1%	\$777	\$875	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	8,696	17.5	261	298	259
Minnesota Family Investment Program	231	0.5	7	13	16
General Assistance including GAMC	590	1.2	18	27	32
Social Services	4,212	8.5	126	165	142
Miscellaneous	471	0.9	14	16	20
Total	14,200	28.5	426	518	470
Highway Aid (Calendar 2001)					
County Aid	3,438	6.9	103	145	72
Municipal Aid	335	0.7	10	13	22
Township Aid	256	0.5	8	16	6
Total	4,029	8.1	121	173	100
Local Government Aid (Calendar 2001)	1,977	4.0	59	96	83
Disparity Reduction Aid (Calendar 2001)	17	0.0	1	2	5
HACA (Payable 2001)					
County HACA	1,865	3.7	56	51	42
City/Town HACA	1,154	2.3	35	36	46
School District HACA	52	0.1	2	5	3
Miscellaneous District HACA	13	0.0	0	3	6
Total	3,084	6.2	92	94	96
Criminal Justice Aid (Payable 2001)	180	0.4	5	5	6
Community Corrections Funding (2001)	399	0.8	12	16	16
<b>Total Aids</b>	<b>49,825</b>	<b>100.0</b>	<b>1,493</b>	<b>1,780</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,984	100.0	89	92	92
Miscellaneous Credits	0	0.0	0	21	4
<b>Total Property Tax Credits</b>	<b>2,984</b>	<b>100.0</b>	<b>89</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	618	48.1	19	14	15
Regular (Renters)	662	51.5	20	16	24
Targeting Refund	6	0.5	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,287</b>	<b>100.0</b>	<b>39</b>	<b>30</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$54,095</b>	<b>100.0</b>	<b>\$1,621</b>	<b>\$1,922</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$10,538	37.2%	\$316	\$301	\$292
City/Town Levy	4,553	16.1	136	129	187
School District Levy	12,589	44.5	377	339	439
Miscellaneous District Levy	638	2.3	19	34	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$28,318</b>	<b>100.0</b>	<b>\$849</b>	<b>\$803</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,984</b>		<b>89</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>25,334</b>		<b>759</b>	<b>690</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,786,088		\$53,527	\$47,369	\$51,597
Net Tax Capacity (2000 Assessment)	26,452		793	650	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.016</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$27,469	41.1%	\$823	\$634	\$1,108
Sales/Use Tax (Calendar 2000)	24,088	36.0	722	427	607
Motor Vehicle Sales Tax (Calendar 2000)	3,635	5.4	109	102	103
Motor Vehicle License Tax (Calendar 2000)	3,528	5.3	106	98	107
Motor Fuels Tax (Calendar 2000)	5,110	7.6	153	144	121
Corporate Income Tax (Calendar 2000)	3,036	4.5	91	69	145
<b>Total State Taxes</b>	<b>\$66,865</b>	<b>100.0</b>	<b>\$2,004</b>	<b>\$1,474</b>	<b>\$2,191</b>

I. Major State Aids/Credits	FARIBAULT			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$12,655	41.2%	\$788	\$790	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance				246	259
Minnesota Family Investment Program		See Note		9	16
General Assistance including GAMC				14	32
Social Services				135	142
Miscellaneous				13	20
<b>Total</b>	<b>8,710</b>	<b>28.4</b>	<b>542</b>	<b>418</b>	<b>470</b>
Highway Aid (Calendar 2001)					
County Aid	3,639	11.8	227	128	72
Municipal Aid	139	0.5	9	18	22
Township Aid	373	1.2	23	10	6
<b>Total</b>	<b>4,152</b>	<b>13.5</b>	<b>259</b>	<b>156</b>	<b>100</b>
Local Government Aid (Calendar 2001)	2,742	8.9	171	130	83
Disparity Reduction Aid (Calendar 2001)	215	0.7	13	5	5
HACA (Payable 2001)					
County HACA	765	2.5	48	48	42
City/Town HACA	1,109	3.6	69	48	46
School District HACA	0	0.0	0	4	3
Miscellaneous District HACA	46	0.1	3	1	6
<b>Total</b>	<b>1,920</b>	<b>6.3</b>	<b>120</b>	<b>100</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	76	0.2	5	5	6
Community Corrections Funding (2001)	247	0.8	15	17	16
<b>Total Aids</b>	<b>30,718</b>	<b>100.0</b>	<b>1,913</b>	<b>1,621</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,288	100.0	143	113	92
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>2,288</b>	<b>100.0</b>	<b>143</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	373	72.0	23	19	15
Regular (Renters)	144	27.7	9	17	24
Targeting Refund	1	0.3	0	1	0
<b>Total Property Tax Refunds</b>	<b>518</b>	<b>100.0</b>	<b>32</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$33,524</b>	<b>100.0</b>	<b>\$2,088</b>	<b>\$1,771</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$4,829	34.1%	\$301	\$297	\$292
City/Town Levy	2,854	20.1	178	163	187
School District Levy	5,940	41.9	370	367	439
Miscellaneous District Levy	551	3.9	34	29	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$14,174</b>	<b>100.0</b>	<b>\$883</b>	<b>\$857</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,288</b>		<b>143</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>11,886</b>		<b>740</b>	<b>744</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$919,336		\$57,262	\$49,363	\$51,597
Net Tax Capacity (2000 Assessment)	11,361		708	683	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.137</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$9,178	42.5%	\$572	\$740	\$1,108
Sales/Use Tax (Calendar 2000)	5,071	23.5	316	461	607
Motor Vehicle Sales Tax (Calendar 2000)	1,873	8.7	117	105	103
Motor Vehicle License Tax (Calendar 2000)	1,787	8.3	111	102	107
Motor Fuels Tax (Calendar 2000)	2,619	12.1	163	125	121
Corporate Income Tax (Calendar 2000)	1,062	4.9	66	92	145
<b>Total State Taxes</b>	<b>\$21,591</b>	<b>100.0</b>	<b>\$1,345</b>	<b>\$1,625</b>	<b>\$2,191</b>

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 \$20.5 million, which was allocated to the counties on a per capita basis (\$8.710 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.

I. Major State Aids/Credits	FILLMORE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$17,646	43.7%	\$829	\$829	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	7,060	17.5	332	220	259
Minnesota Family Investment Program	122	0.3	6	9	16
General Assistance including GAMC	475	1.2	22	19	32
Social Services	2,310	5.7	109	131	142
Miscellaneous	247	0.6	12	15	20
Total	10,214	25.3	480	395	470
Highway Aid (Calendar 2001)					
County Aid	5,347	13.2	251	97	72
Municipal Aid	0	0.0	0	19	22
Township Aid	630	1.6	30	9	6
Total	5,977	14.8	281	124	100
Local Government Aid (Calendar 2001)	2,705	6.7	127	100	83
Disparity Reduction Aid (Calendar 2001)	596	1.5	28	6	5
HACA (Payable 2001)					
County HACA	1,087	2.7	51	45	42
City/Town HACA	1,608	4.0	76	49	46
School District HACA	103	0.3	5	3	3
Miscellaneous District HACA	0	0.0	0	0	6
Total	2,798	6.9	131	96	96
Criminal Justice Aid (Payable 2001)	80	0.2	4	5	6
Community Corrections Funding (2001)	358	0.9	17	15	16
<b>Total Aids</b>	<b>40,374</b>	<b>100.0</b>	<b>1,897</b>	<b>1,572</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,231	100.0	105	95	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>2,231</b>	<b>100.0</b>	<b>105</b>	<b>95</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	460	68.7	22	14	15
Regular (Renters)	197	29.5	9	18	24
Targeting Refund	12	1.8	1	0	0
<b>Total Property Tax Refunds</b>	<b>669</b>	<b>100.0</b>	<b>31</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$43,274</b>	<b>100.0</b>	<b>\$2,033</b>	<b>\$1,698</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$4,824	32.1%	\$227	\$271	\$292
City/Town Levy	3,716	24.7	175	169	187
School District Levy	5,901	39.3	277	371	439
Miscellaneous District Levy	578	3.8	27	33	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$15,019</b>	<b>100.0</b>	<b>\$706</b>	<b>\$844</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,231</b>		<b>105</b>	<b>95</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>12,788</b>		<b>601</b>	<b>749</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$902,969		\$42,429	\$44,275	\$51,597
Net Tax Capacity (2000 Assessment)	11,106		522	659	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.272</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$11,990	44.8%	\$563	\$866	\$1,108
Sales/Use Tax (Calendar 2000)	6,445	24.1	303	440	607
Motor Vehicle Sales Tax (Calendar 2000)	2,338	8.7	110	104	103
Motor Vehicle License Tax (Calendar 2000)	2,215	8.3	104	104	107
Motor Fuels Tax (Calendar 2000)	2,579	9.6	121	127	121
Corporate Income Tax (Calendar 2000)	1,170	4.4	55	115	145
<b>Total State Taxes</b>	<b>\$26,738</b>	<b>100.0</b>	<b>\$1,256</b>	<b>\$1,756</b>	<b>\$2,191</b>

I. Major State Aids/Credits	FREEBORN			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$26,042	46.9%	\$800	\$829	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	8,767	15.8	269	220	259
Minnesota Family Investment Program	401	0.7	12	9	16
General Assistance including GAMC	663	1.2	20	19	32
Social Services	4,330	7.8	133	131	142
Miscellaneous	433	0.8	13	15	20
Total	14,594	26.3	448	395	470
Highway Aid (Calendar 2001)					
County Aid	4,845	8.7	149	97	72
Municipal Aid	621	1.1	19	19	22
Township Aid	247	0.4	8	9	6
Total	5,713	10.3	175	124	100
Local Government Aid (Calendar 2001)	5,151	9.3	158	100	83
Disparity Reduction Aid (Calendar 2001)	150	0.3	5	6	5
HACA (Payable 2001)					
County HACA	1,751	3.2	54	45	42
City/Town HACA	1,300	2.3	40	49	46
School District HACA	0	0.0	0	3	3
Miscellaneous District HACA	0	0.0	0	0	6
Total	3,051	5.5	94	96	96
Criminal Justice Aid (Payable 2001)	162	0.3	5	5	6
Community Corrections Funding (2001)	668	1.2	21	15	16
<b>Total Aids</b>	<b>55,531</b>	<b>100.0</b>	<b>1,705</b>	<b>1,572</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	3,201	100.0	98	95	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>3,201</b>	<b>100.0</b>	<b>98</b>	<b>95</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	446	43.8	14	14	15
Regular (Renters)	570	56.0	17	18	24
Targeting Refund	3	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,018</b>	<b>100.0</b>	<b>31</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$59,750</b>	<b>100.0</b>	<b>\$1,835</b>	<b>\$1,698</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$7,839	32.6%	\$241	\$271	\$292
City/Town Levy	3,763	15.7	116	169	187
School District Levy	11,870	49.4	364	371	439
Miscellaneous District Levy	561	2.3	17	33	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$24,033</b>	<b>100.0</b>	<b>\$738</b>	<b>\$844</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>3,201</b>		<b>98</b>	<b>95</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>20,832</b>		<b>640</b>	<b>749</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,405,037		\$43,140	\$44,275	\$51,597
Net Tax Capacity (2000 Assessment)	19,366		595	659	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.169</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$19,540	40.5%	\$600	\$866	\$1,108
Sales/Use Tax (Calendar 2000)	13,308	27.6	409	440	607
Motor Vehicle Sales Tax (Calendar 2000)	3,554	7.4	109	104	103
Motor Vehicle License Tax (Calendar 2000)	3,434	7.1	105	104	107
Motor Fuels Tax (Calendar 2000)	5,798	12.0	178	127	121
Corporate Income Tax (Calendar 2000)	2,655	5.5	82	115	145
<b>Total State Taxes</b>	<b>\$48,290</b>	<b>100.0</b>	<b>\$1,483</b>	<b>\$1,756</b>	<b>\$2,191</b>

I. Major State Aids/Credits	GOODHUE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$32,194	51.6%	\$721	\$829	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	9,743	15.6	218	220	259
Minnesota Family Investment Program	246	0.4	5	9	16
General Assistance including GAMC	736	1.2	16	19	32
Social Services	5,164	8.3	116	131	142
Miscellaneous	434	0.7	10	15	20
Total	16,322	26.2	365	395	470
Highway Aid (Calendar 2001)					
County Aid	4,173	6.7	93	97	72
Municipal Aid	1,671	2.7	37	19	22
Township Aid	636	1.0	14	9	6
Total	6,480	10.4	145	124	100
Local Government Aid (Calendar 2001)	1,991	3.2	45	100	83
Disparity Reduction Aid (Calendar 2001)	107	0.2	2	6	5
HACA (Payable 2001)					
County HACA	959	1.5	21	45	42
City/Town HACA	2,961	4.7	66	49	46
School District HACA	257	0.4	6	3	3
Miscellaneous District HACA	53	0.1	1	0	6
Total	4,230	6.8	95	96	96
Criminal Justice Aid (Payable 2001)	245	0.4	5	5	6
Community Corrections Funding (2001)	782	1.3	17	15	16
<b>Total Aids</b>	<b>62,350</b>	<b>100.0</b>	<b>1,396</b>	<b>1,572</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	4,917	100.0	110	95	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>4,917</b>	<b>100.0</b>	<b>110</b>	<b>95</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	936	52.9	21	14	15
Regular (Renters)	788	44.5	18	18	24
Targeting Refund	47	2.7	1	0	0
<b>Total Property Tax Refunds</b>	<b>1,771</b>	<b>100.0</b>	<b>40</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$69,038</b>	<b>100.0</b>	<b>\$1,546</b>	<b>\$1,698</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$20,532	33.1%	\$460	\$271	\$292
City/Town Levy	13,701	22.1	307	169	187
School District Levy	25,025	40.3	560	371	439
Miscellaneous District Levy	2,781	4.5	62	33	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$62,039</b>	<b>100.0</b>	<b>\$1,389</b>	<b>\$844</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>4,917</b>		<b>110</b>	<b>95</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>57,122</b>		<b>1,279</b>	<b>749</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$2,636,580		\$59,031	\$44,275	\$51,597
Net Tax Capacity (2000 Assessment)	45,606		1,021	659	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.304</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$40,281	53.2%	\$902	\$866	\$1,108
Sales/Use Tax (Calendar 2000)	13,676	18.1	306	440	607
Motor Vehicle Sales Tax (Calendar 2000)	4,955	6.5	111	104	103
Motor Vehicle License Tax (Calendar 2000)	4,924	6.5	110	104	107
Motor Fuels Tax (Calendar 2000)	7,086	9.4	159	127	121
Corporate Income Tax (Calendar 2000)	4,733	6.3	106	115	145
<b>Total State Taxes</b>	<b>\$75,655</b>	<b>100.0</b>	<b>\$1,694</b>	<b>\$1,756</b>	<b>\$2,191</b>



I. Major State Aids/Credits	GRANT			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$6,744	47.1%	\$1,074	\$875	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	2,248	15.7	358	298	259
Minnesota Family Investment Program	44	0.3	7	13	16
General Assistance including GAMC	125	0.9	20	27	32
Social Services	1,067	7.4	170	165	142
Miscellaneous	101	0.7	16	16	20
Total	3,586	25.0	571	518	470
Highway Aid (Calendar 2001)					
County Aid	2,007	14.0	320	145	72
Municipal Aid	0	0.0	0	13	22
Township Aid	202	1.4	32	16	6
Total	2,210	15.4	352	173	100
Local Government Aid (Calendar 2001)	730	5.1	116	96	83
Disparity Reduction Aid (Calendar 2001)	17	0.1	3	2	5
HACA (Payable 2001)					
County HACA	639	4.5	102	51	42
City/Town HACA	251	1.8	40	36	46
School District HACA	47	0.3	7	5	3
Miscellaneous District HACA	0	0.0	0	3	6
Total	937	6.5	149	94	96
Criminal Justice Aid (Payable 2001)	30	0.2	5	5	6
Community Corrections Funding (2001)	77	0.5	12	16	16
<b>Total Aids</b>	<b>14,330</b>	<b>100.0</b>	<b>2,282</b>	<b>1,780</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	887	98.8	141	92	92
Miscellaneous Credits	11	1.2	2	21	4
<b>Total Property Tax Credits</b>	<b>898</b>	<b>100.0</b>	<b>143</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	134	68.3	21	14	15
Regular (Renters)	61	31.1	10	16	24
Targeting Refund	1	0.6	0	0	0
<b>Total Property Tax Refunds</b>	<b>195</b>	<b>100.0</b>	<b>31</b>	<b>30</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$15,423</b>	<b>100.0</b>	<b>\$2,456</b>	<b>\$1,922</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$2,604	39.6%	\$415	\$301	\$292
City/Town Levy	1,128	17.2	180	129	187
School District Levy	2,591	39.4	413	339	439
Miscellaneous District Levy	253	3.8	40	34	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$6,576</b>	<b>100.0</b>	<b>\$1,047</b>	<b>\$803</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>898</b>		<b>143</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>5,678</b>		<b>904</b>	<b>690</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$384,655		\$61,251	\$47,369	\$51,597
Net Tax Capacity (2000 Assessment)	4,699		748	650	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.294</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$3,734	44.1%	\$595	\$634	\$1,108
Sales/Use Tax (Calendar 2000)	1,599	18.9	255	427	607
Motor Vehicle Sales Tax (Calendar 2000)	735	8.7	117	102	103
Motor Vehicle License Tax (Calendar 2000)	701	8.3	112	98	107
Motor Fuels Tax (Calendar 2000)	1,335	15.8	213	144	121
Corporate Income Tax (Calendar 2000)	354	4.2	56	69	145
<b>Total State Taxes</b>	<b>\$8,458</b>	<b>100.0</b>	<b>\$1,347</b>	<b>\$1,474</b>	<b>\$2,191</b>

I. Major State Aids/Credits	HENNEPIN			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$729,741	42.5%	\$650	\$804	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	361,464	21.0	322	255	259
Minnesota Family Investment Program	28,485	1.7	25	20	16
General Assistance including GAMC	68,204	4.0	61	39	32
Social Services	193,183	11.2	172	138	142
Miscellaneous	37,484	2.2	33	23	20
Total	688,820	40.1	613	475	470
Highway Aid (Calendar 2001)					
County Aid	24,074	1.4	21	24	72
Municipal Aid	35,129	2.0	31	29	22
Township Aid	12	0.0	0	0	6
Total	59,214	3.4	53	53	100
Local Government Aid (Calendar 2001)	97,010	5.6	86	68	83
Disparity Reduction Aid (Calendar 2001)	884	0.1	1	1	5
HACA (Payable 2001)					
County HACA	39,723	2.3	35	37	42
City/Town HACA	62,273	3.6	55	49	46
School District HACA	64	0.0	0	1	3
Miscellaneous District HACA	13,190	0.8	12	10	6
Total	115,250	6.7	103	96	96
Criminal Justice Aid (Payable 2001)	8,710	0.5	8	7	6
Community Corrections Funding (2001)	17,736	1.0	16	15	16
<b>Total Aids</b>	<b>1,717,366</b>	<b>100.0</b>	<b>1,529</b>	<b>1,519</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	103,075	100.0	92	93	92
Miscellaneous Credits	35	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>103,110</b>	<b>100.0</b>	<b>92</b>	<b>93</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	19,932	32.4	18	15	15
Regular (Renters)	41,298	67.1	37	30	24
Targeting Refund	311	0.5	0	0	0
<b>Total Property Tax Refunds</b>	<b>61,542</b>	<b>100.0</b>	<b>55</b>	<b>46</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$1,882,018</b>	<b>100.0</b>	<b>\$1,675</b>	<b>\$1,658</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$396,643	21.5%	\$353	\$282	\$292
City/Town Levy	294,342	16.0	262	214	187
School District Levy	657,273	35.7	585	509	439
Miscellaneous District Levy	494,246	26.8	440	321	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$1,842,504</b>	<b>100.0</b>	<b>\$1,640</b>	<b>\$1,326</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>103,110</b>		<b>92</b>	<b>93</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>1,739,394</b>		<b>1,548</b>	<b>1,233</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$72,648,446		\$64,667	\$57,111	\$51,597
Net Tax Capacity (2000 Assessment)	1,385,934		1,234	1,025	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.232</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$1,911,565	52.2%	\$1,702	\$1,432	\$1,108
Sales/Use Tax (Calendar 2000)	1,072,838	29.3	955	750	607
Motor Vehicle Sales Tax (Calendar 2000)	118,670	3.2	106	103	103
Motor Vehicle License Tax (Calendar 2000)	130,051	3.6	116	111	107
Motor Fuels Tax (Calendar 2000)	123,971	3.4	110	108	121
Corporate Income Tax (Calendar 2000)	304,734	8.3	271	192	145
<b>Total State Taxes</b>	<b>\$3,661,829</b>	<b>100.0</b>	<b>\$3,260</b>	<b>\$2,695</b>	<b>\$2,191</b>

I. Major State Aids/Credits	HOUSTON			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$19,800	53.0%	\$997	\$829	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	4,889	13.1	246	220	259
Minnesota Family Investment Program	126	0.3	6	9	16
General Assistance including GAMC	301	0.8	15	19	32
Social Services	3,202	8.6	161	131	142
Miscellaneous	260	0.7	13	15	20
Total	8,778	23.5	442	395	470
Highway Aid (Calendar 2001)					
County Aid	3,664	9.8	184	97	72
Municipal Aid	0	0.0	0	19	22
Township Aid	305	0.8	15	9	6
Total	3,969	10.6	200	124	100
Local Government Aid (Calendar 2001)	1,853	5.0	93	100	83
Disparity Reduction Aid (Calendar 2001)	364	1.0	18	6	5
HACA (Payable 2001)					
County HACA	1,222	3.3	62	45	42
City/Town HACA	1,001	2.7	50	49	46
School District HACA	48	0.1	2	3	3
Miscellaneous District HACA	0	0.0	0	0	6
Total	2,271	6.1	114	96	96
Criminal Justice Aid (Payable 2001)	92	0.2	5	5	6
Community Corrections Funding (2001)	214	0.6	11	15	16
<b>Total Aids</b>	<b>37,342</b>	<b>100.0</b>	<b>1,879</b>	<b>1,572</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,726	100.0	87	95	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,726</b>	<b>100.0</b>	<b>87</b>	<b>95</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	385	65.0	19	14	15
Regular (Renters)	191	32.2	10	18	24
Targeting Refund	16	2.8	1	0	0
<b>Total Property Tax Refunds</b>	<b>593</b>	<b>100.0</b>	<b>30</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$39,660</b>	<b>100.0</b>	<b>\$1,996</b>	<b>\$1,698</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$4,328	32.8%	\$218	\$271	\$292
City/Town Levy	2,935	22.3	148	169	187
School District Levy	5,743	43.5	289	371	439
Miscellaneous District Levy	182	1.4	9	33	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$13,189</b>	<b>100.0</b>	<b>\$664</b>	<b>\$844</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,726</b>		<b>87</b>	<b>95</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>11,462</b>		<b>577</b>	<b>749</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$736,312		\$37,060	\$44,275	\$51,597
Net Tax Capacity (2000 Assessment)	9,409		474	659	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.318</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$14,408	57.6%	\$725	\$866	\$1,108
Sales/Use Tax (Calendar 2000)	3,592	14.4	181	440	607
Motor Vehicle Sales Tax (Calendar 2000)	2,099	8.4	106	104	103
Motor Vehicle License Tax (Calendar 2000)	2,045	8.2	103	104	107
Motor Fuels Tax (Calendar 2000)	2,015	8.1	101	127	121
Corporate Income Tax (Calendar 2000)	860	3.4	43	115	145
<b>Total State Taxes</b>	<b>\$25,018</b>	<b>100.0</b>	<b>\$1,259</b>	<b>\$1,756</b>	<b>\$2,191</b>

I. Major State Aids/Credits	HUBBARD			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$13,923	50.2%	\$754	\$1,173	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	4,579	16.5	248	384	259
Minnesota Family Investment Program	246	0.9	13	41	16
General Assistance including GAMC	597	2.2	32	54	32
Social Services	2,796	10.1	151	171	142
Miscellaneous	244	0.9	13	18	20
Total	8,462	30.5	458	668	470
Highway Aid (Calendar 2001)					
County Aid	2,921	10.5	158	194	72
Municipal Aid	0	0.0	0	6	22
Township Aid	246	0.9	13	13	6
Total	3,167	11.4	172	212	100
Local Government Aid (Calendar 2001)	696	2.5	38	63	83
Disparity Reduction Aid (Calendar 2001)	0	0.0	0	4	5
HACA (Payable 2001)					
County HACA	824	3.0	45	22	42
City/Town HACA	367	1.3	20	19	46
School District HACA	37	0.1	2	6	3
Miscellaneous District HACA	0	0.0	0	0	6
Total	1,228	4.4	67	47	96
Criminal Justice Aid (Payable 2001)	106	0.4	6	6	6
Community Corrections Funding (2001)	178	0.6	10	23	16
<b>Total Aids</b>	<b>27,759</b>	<b>100.0</b>	<b>1,504</b>	<b>2,196</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,630	100.0	88	62	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,630</b>	<b>100.0</b>	<b>88</b>	<b>62</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	288	52.9	16	12	15
Regular (Renters)	238	43.8	13	13	24
Targeting Refund	18	3.3	1	0	0
<b>Total Property Tax Refunds</b>	<b>544</b>	<b>100.0</b>	<b>29</b>	<b>26</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$29,933</b>	<b>100.0</b>	<b>\$1,622</b>	<b>\$2,285</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$5,958	32.4%	\$323	\$336	\$292
City/Town Levy	2,545	13.8	138	96	187
School District Levy	9,345	50.8	506	337	439
Miscellaneous District Levy	553	3.0	30	21	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$18,400</b>	<b>100.0</b>	<b>\$997</b>	<b>\$790</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,630</b>		<b>88</b>	<b>62</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>16,770</b>		<b>908</b>	<b>727</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,124,448		\$60,916	\$37,382	\$51,597
Net Tax Capacity (2000 Assessment)	15,911		862	558	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.125</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$8,327	36.1%	\$451	\$489	\$1,108
Sales/Use Tax (Calendar 2000)	7,161	31.1	388	439	607
Motor Vehicle Sales Tax (Calendar 2000)	1,886	8.2	102	91	103
Motor Vehicle License Tax (Calendar 2000)	1,781	7.7	97	87	107
Motor Fuels Tax (Calendar 2000)	2,782	12.1	151	131	121
Corporate Income Tax (Calendar 2000)	1,103	4.8	60	72	145
<b>Total State Taxes</b>	<b>\$23,041</b>	<b>100.0</b>	<b>\$1,248</b>	<b>\$1,310</b>	<b>\$2,191</b>

I. Major State Aids/Credits	ISANTI			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$31,965	59.7%	\$989	\$1,038	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	6,262	11.7	194	246	259
Minnesota Family Investment Program	331	0.6	10	12	16
General Assistance including GAMC	700	1.3	22	23	32
Social Services	5,532	10.3	171	135	142
Miscellaneous	570	1.1	18	14	20
Total	13,395	25.0	414	429	470
Highway Aid (Calendar 2001)					
County Aid	2,610	4.9	81	120	72
Municipal Aid	256	0.5	8	5	22
Township Aid	182	0.3	6	7	6
Total	3,048	5.7	94	132	100
Local Government Aid (Calendar 2001)	1,079	2.0	33	41	83
Disparity Reduction Aid (Calendar 2001)	87	0.2	3	1	5
HACA (Payable 2001)					
County HACA	2,220	4.1	69	60	42
City/Town HACA	773	1.4	24	24	46
School District HACA	105	0.2	3	13	3
Miscellaneous District HACA	0	0.0	0	0	6
Total	3,097	5.8	96	97	96
Criminal Justice Aid (Payable 2001)	157	0.3	5	6	6
Community Corrections Funding (2001)	671	1.3	21	21	16
<b>Total Aids</b>	<b>53,499</b>	<b>100.0</b>	<b>1,655</b>	<b>1,765</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	3,025	100.0	94	88	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>3,025</b>	<b>100.0</b>	<b>94</b>	<b>88</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	544	54.3	17	18	15
Regular (Renters)	450	44.9	14	14	24
Targeting Refund	8	0.8	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,002</b>	<b>100.0</b>	<b>31</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$57,526</b>	<b>100.0</b>	<b>\$1,779</b>	<b>\$1,885</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$9,088	35.8%	\$281	\$307	\$292
City/Town Levy	5,502	21.7	170	128	187
School District Levy	10,105	39.8	313	311	439
Miscellaneous District Levy	684	2.7	21	22	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$25,379</b>	<b>100.0</b>	<b>\$785</b>	<b>\$767</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>3,025</b>		<b>94</b>	<b>88</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>22,354</b>		<b>691</b>	<b>678</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,258,720		\$38,931	\$39,691	\$51,597
Net Tax Capacity (2000 Assessment)	17,182		531	543	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.423</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$24,625	51.3%	\$762	\$707	\$1,108
Sales/Use Tax (Calendar 2000)	11,411	23.8	353	328	607
Motor Vehicle Sales Tax (Calendar 2000)	3,344	7.0	103	107	103
Motor Vehicle License Tax (Calendar 2000)	3,223	6.7	100	103	107
Motor Fuels Tax (Calendar 2000)	3,547	7.4	110	175	121
Corporate Income Tax (Calendar 2000)	1,880	3.9	58	60	145
<b>Total State Taxes</b>	<b>\$48,031</b>	<b>100.0</b>	<b>\$1,486</b>	<b>\$1,480</b>	<b>\$2,191</b>

I. Major State Aids/Credits	ITASCA			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$37,813	47.2%	\$859	\$852	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	13,303	16.6	302	334	259
Minnesota Family Investment Program	581	0.7	13	17	16
General Assistance including GAMC	1,529	1.9	35	43	32
Social Services	8,680	10.8	197	182	142
Miscellaneous	927	1.2	21	26	20
Total	25,019	31.3	568	602	470
Highway Aid (Calendar 2001)					
County Aid	7,163	8.9	163	131	72
Municipal Aid	597	0.7	14	23	22
Township Aid	176	0.2	4	3	6
Total	7,936	9.9	180	157	100
Local Government Aid (Calendar 2001)	4,182	5.2	95	160	83
Disparity Reduction Aid (Calendar 2001)	336	0.4	8	40	5
HACA (Payable 2001)					
County HACA	1,878	2.3	43	55	42
City/Town HACA	1,883	2.4	43	54	46
School District HACA	0	0.0	0	4	3
Miscellaneous District HACA	96	0.1	2	1	6
Total	3,857	4.8	88	114	96
Criminal Justice Aid (Payable 2001)	227	0.3	5	6	6
Community Corrections Funding (2001)	683	0.9	16	20	16
<b>Total Aids</b>	<b>80,054</b>	<b>100.0</b>	<b>1,818</b>	<b>1,951</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	3,237	45.3	74	70	92
Miscellaneous Credits	3,916	54.7	89	46	4
<b>Total Property Tax Credits</b>	<b>7,152</b>	<b>100.0</b>	<b>162</b>	<b>116</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	324	29.9	7	9	15
Regular (Renters)	744	68.7	17	20	24
Targeting Refund	14	1.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,083</b>	<b>100.0</b>	<b>25</b>	<b>29</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$88,289</b>	<b>100.0</b>	<b>\$2,005</b>	<b>\$2,096</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$19,530	40.4%	\$443	\$357	\$292
City/Town Levy	9,213	19.0	209	151	187
School District Levy	17,310	35.8	393	266	439
Miscellaneous District Levy	2,340	4.8	53	62	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$48,394</b>	<b>100.0</b>	<b>\$1,099</b>	<b>\$835</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>7,152</b>		<b>162</b>	<b>116</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>41,241</b>		<b>937</b>	<b>719</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$2,193,024		\$49,801	\$39,713	\$51,597
Net Tax Capacity (2000 Assessment)	37,388		849	607	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.241</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$29,279	42.5%	\$665	\$699	\$1,108
Sales/Use Tax (Calendar 2000)	21,241	30.9	482	512	607
Motor Vehicle Sales Tax (Calendar 2000)	4,872	7.1	111	104	103
Motor Vehicle License Tax (Calendar 2000)	4,719	6.9	107	102	107
Motor Fuels Tax (Calendar 2000)	5,341	7.8	121	131	121
Corporate Income Tax (Calendar 2000)	3,369	4.9	77	98	145
<b>Total State Taxes</b>	<b>\$68,821</b>	<b>100.0</b>	<b>\$1,563</b>	<b>\$1,646</b>	<b>\$2,191</b>

I. Major State Aids/Credits	JACKSON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$8,332	39.7%	\$744	\$893	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	3,035	14.4	271	310	259
Minnesota Family Investment Program	79	0.4	7	8	16
General Assistance including GAMC	202	1.0	18	18	32
Social Services	1,600	7.6	143	154	142
Miscellaneous	132	0.6	12	16	20
Total	5,048	24.0	451	506	470
Highway Aid (Calendar 2001)					
County Aid	3,502	16.7	313	221	72
Municipal Aid	0	0.0	0	12	22
Township Aid	395	1.9	35	33	6
Total	3,897	18.5	348	266	100
Local Government Aid (Calendar 2001)	1,792	8.5	160	137	83
Disparity Reduction Aid (Calendar 2001)	153	0.7	14	10	5
HACA (Payable 2001)					
County HACA	828	3.9	74	61	42
City/Town HACA	779	3.7	70	54	46
School District HACA	0	0.0	0	2	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	1,607	7.6	144	118	96
Criminal Justice Aid (Payable 2001)	51	0.2	5	5	6
Community Corrections Funding (2001)	132	0.6	12	15	16
<b>Total Aids</b>	<b>21,012</b>	<b>100.0</b>	<b>1,877</b>	<b>1,948</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,994	100.0	178	126	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,994</b>	<b>100.0</b>	<b>178</b>	<b>126</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	199	66.6	18	20	15
Regular (Renters)	96	32.1	9	13	24
Targeting Refund	4	1.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>299</b>	<b>100.0</b>	<b>27</b>	<b>34</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$23,305</b>	<b>100.0</b>	<b>\$2,082</b>	<b>\$2,107</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$5,315	42.9%	\$475	\$337	\$292
City/Town Levy	1,634	13.2	146	151	187
School District Levy	5,041	40.7	450	393	439
Miscellaneous District Levy	403	3.3	36	37	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$12,392</b>	<b>100.0</b>	<b>\$1,107</b>	<b>\$918</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,994</b>		<b>178</b>	<b>126</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>10,398</b>		<b>929</b>	<b>792</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$825,106		\$73,703	\$54,580	\$51,597
Net Tax Capacity (2000 Assessment)	10,370		926	725	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.147</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$5,106	38.1%	\$456	\$599	\$1,108
Sales/Use Tax (Calendar 2000)	2,521	18.8	225	372	607
Motor Vehicle Sales Tax (Calendar 2000)	1,256	9.4	112	110	103
Motor Vehicle License Tax (Calendar 2000)	1,190	8.9	106	106	107
Motor Fuels Tax (Calendar 2000)	2,609	19.5	233	150	121
Corporate Income Tax (Calendar 2000)	722	5.4	64	78	145
<b>Total State Taxes</b>	<b>\$13,404</b>	<b>100.0</b>	<b>\$1,197</b>	<b>\$1,415</b>	<b>\$2,191</b>

I. Major State Aids/Credits	KANABEC			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$14,622	55.8%	\$957	\$1,038	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	3,550	13.6	232	246	259
Minnesota Family Investment Program	177	0.7	12	12	16
General Assistance including GAMC	353	1.3	23	23	32
Social Services	2,009	7.7	131	135	142
Miscellaneous	196	0.7	13	14	20
Total	6,285	24.0	411	429	470
Highway Aid (Calendar 2001)					
County Aid	2,380	9.1	156	120	72
Municipal Aid	0	0.0	0	5	22
Township Aid	109	0.4	7	7	6
Total	2,489	9.5	163	132	100
Local Government Aid (Calendar 2001)	645	2.5	42	41	83
Disparity Reduction Aid (Calendar 2001)	9	0.0	1	1	5
HACA (Payable 2001)					
County HACA	1,226	4.7	80	60	42
City/Town HACA	247	0.9	16	24	46
School District HACA	184	0.7	12	13	3
Miscellaneous District HACA	31	0.1	2	0	6
Total	1,688	6.4	110	97	96
Criminal Justice Aid (Payable 2001)	86	0.3	6	6	6
Community Corrections Funding (2001)	358	1.4	23	21	16
<b>Total Aids</b>	<b>26,182</b>	<b>100.0</b>	<b>1,713</b>	<b>1,765</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,200	100.0	78	88	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,200</b>	<b>100.0</b>	<b>78</b>	<b>88</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	353	55.1	23	18	15
Regular (Renters)	283	44.2	19	14	24
Targeting Refund	4	0.7	0	0	0
<b>Total Property Tax Refunds</b>	<b>641</b>	<b>100.0</b>	<b>42</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$28,023</b>	<b>100.0</b>	<b>\$1,833</b>	<b>\$1,885</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$4,946	52.1%	\$324	\$307	\$292
City/Town Levy	925	9.7	61	128	187
School District Levy	3,459	36.5	226	311	439
Miscellaneous District Levy	157	1.7	10	22	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$9,486</b>	<b>100.0</b>	<b>\$621</b>	<b>\$767</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,200</b>		<b>78</b>	<b>88</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>8,287</b>		<b>542</b>	<b>678</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$492,436		\$32,217	\$39,691	\$51,597
Net Tax Capacity (2000 Assessment)	6,136		401	543	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.499</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$9,820	50.6%	\$642	\$707	\$1,108
Sales/Use Tax (Calendar 2000)	3,840	19.8	251	328	607
Motor Vehicle Sales Tax (Calendar 2000)	1,543	7.9	101	107	103
Motor Vehicle License Tax (Calendar 2000)	1,437	7.4	94	103	107
Motor Fuels Tax (Calendar 2000)	1,976	10.2	129	175	121
Corporate Income Tax (Calendar 2000)	797	4.1	52	60	145
<b>Total State Taxes</b>	<b>\$19,414</b>	<b>100.0</b>	<b>\$1,270</b>	<b>\$1,480</b>	<b>\$2,191</b>



I. Major State Aids/Credits	KANDIYOHI			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$34,334	47.6%	\$831	\$930	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	12,810	17.8	310	266	259
Minnesota Family Investment Program	581	0.8	14	10	16
General Assistance including GAMC	995	1.4	24	16	32
Social Services	8,181	11.3	198	150	142
Miscellaneous	1,002	1.4	24	17	20
Total	23,568	32.7	570	458	470
Highway Aid (Calendar 2001)					
County Aid	4,494	6.2	109	121	72
Municipal Aid	634	0.9	15	14	22
Township Aid	265	0.4	6	14	6
Total	5,392	7.5	130	149	100
Local Government Aid (Calendar 2001)	3,679	5.1	89	98	83
Disparity Reduction Aid (Calendar 2001)	54	0.1	1	4	5
HACA (Payable 2001)					
County HACA	2,492	3.5	60	56	42
City/Town HACA	1,416	2.0	34	48	46
School District HACA	143	0.2	3	4	3
Miscellaneous District HACA	59	0.1	1	1	6
Total	4,111	5.7	99	109	96
Criminal Justice Aid (Payable 2001)	233	0.3	6	5	6
Community Corrections Funding (2001)	773	1.1	19	15	16
<b>Total Aids</b>	<b>72,145</b>	<b>100.0</b>	<b>1,746</b>	<b>1,769</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	3,782	100.0	92	107	92
Miscellaneous Credits	2	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>3,783</b>	<b>100.0</b>	<b>92</b>	<b>107</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	808	46.4	20	21	15
Regular (Renters)	916	52.6	22	17	24
Targeting Refund	18	1.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,742</b>	<b>100.0</b>	<b>42</b>	<b>39</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$77,670</b>	<b>100.0</b>	<b>\$1,879</b>	<b>\$1,915</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$16,306	42.7%	\$395	\$330	\$292
City/Town Levy	5,170	13.5	125	171	187
School District Levy	15,671	41.1	379	363	439
Miscellaneous District Levy	1,016	2.7	25	29	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$38,163</b>	<b>100.0</b>	<b>\$923</b>	<b>\$893</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>3,783</b>		<b>92</b>	<b>107</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>34,380</b>		<b>832</b>	<b>786</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,899,957		\$45,975	\$48,255	\$51,597
Net Tax Capacity (2000 Assessment)	26,734		647	653	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.376</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$30,647	42.7%	\$742	\$739	\$1,108
Sales/Use Tax (Calendar 2000)	23,099	32.2	559	468	607
Motor Vehicle Sales Tax (Calendar 2000)	4,333	6.0	105	109	103
Motor Vehicle License Tax (Calendar 2000)	4,242	5.9	103	107	107
Motor Fuels Tax (Calendar 2000)	5,136	7.2	124	122	121
Corporate Income Tax (Calendar 2000)	4,231	5.9	102	94	145
<b>Total State Taxes</b>	<b>\$71,689</b>	<b>100.0</b>	<b>\$1,735</b>	<b>\$1,639</b>	<b>\$2,191</b>

I. Major State Aids/Credits	KITTSO N			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$5,224	39.1%	\$1,008	\$1,091	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	2,259	16.9	436	347	259
Minnesota Family Investment Program	28	0.2	5	12	16
General Assistance including GAMC	171	1.3	33	28	32
Social Services	610	4.6	118	180	142
Miscellaneous	56	0.4	11	18	20
Total	3,125	23.4	603	585	470
Highway Aid (Calendar 2001)					
County Aid	2,925	21.9	564	296	72
Municipal Aid	0	0.0	0	15	22
Township Aid	493	3.7	95	53	6
Total	3,418	25.6	660	364	100
Local Government Aid (Calendar 2001)	697	5.2	135	118	83
Disparity Reduction Aid (Calendar 2001)	13	0.1	2	8	5
HACA (Payable 2001)					
County HACA	382	2.9	74	52	42
City/Town HACA	294	2.2	57	50	46
School District HACA	66	0.5	13	13	3
Miscellaneous District HACA	60	0.4	12	8	6
Total	802	6.0	155	123	96
Criminal Justice Aid (Payable 2001)	24	0.2	5	5	6
Community Corrections Funding (2001)	68	0.5	13	19	16
<b>Total Aids</b>	<b>13,370</b>	<b>100.0</b>	<b>2,580</b>	<b>2,315</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	659	100.0	127	90	92
Miscellaneous Credits	0	0.0	0	12	4
<b>Total Property Tax Credits</b>	<b>659</b>	<b>100.0</b>	<b>127</b>	<b>102</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	55	63.1	11	13	15
Regular (Renters)	32	36.4	6	12	24
Targeting Refund	0	0.5	0	0	0
<b>Total Property Tax Refunds</b>	<b>87</b>	<b>100.0</b>	<b>17</b>	<b>25</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$14,116</b>	<b>100.0</b>	<b>\$2,724</b>	<b>\$2,441</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$2,032	29.5%	\$392	\$317	\$292
City/Town Levy	807	11.7	156	146	187
School District Levy	3,821	55.5	737	356	439
Miscellaneous District Levy	223	3.2	43	39	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$6,883</b>	<b>100.0</b>	<b>\$1,328</b>	<b>\$858</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>659</b>		<b>127</b>	<b>102</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>6,224</b>		<b>1,201</b>	<b>757</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$389,802		\$75,222	\$42,175	\$51,597
Net Tax Capacity (2000 Assessment)	6,728		1,298	609	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>0.824</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$2,829	44.7%	\$546	\$686	\$1,108
Sales/Use Tax (Calendar 2000)	1,105	17.4	213	315	607
Motor Vehicle Sales Tax (Calendar 2000)	622	9.8	120	106	103
Motor Vehicle License Tax (Calendar 2000)	623	9.8	120	101	107
Motor Fuels Tax (Calendar 2000)	888	14.0	171	140	121
Corporate Income Tax (Calendar 2000)	267	4.2	51	78	145
<b>Total State Taxes</b>	<b>\$6,334</b>	<b>100.0</b>	<b>\$1,222</b>	<b>\$1,426</b>	<b>\$2,191</b>

I. Major State Aids/Credits	KOOCHICHING			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$14,241	45.2%	\$1,006	\$852	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	5,140	16.3	363	334	259
Minnesota Family Investment Program	225	0.7	16	17	16
General Assistance including GAMC	578	1.8	41	43	32
Social Services	2,547	8.1	180	182	142
Miscellaneous	346	1.1	24	26	20
Total	8,837	28.1	624	602	470
Highway Aid (Calendar 2001)					
County Aid	3,920	12.5	277	131	72
Municipal Aid	270	0.9	19	23	22
Township Aid	52	0.2	4	3	6
Total	4,243	13.5	300	157	100
Local Government Aid (Calendar 2001)	2,645	8.4	187	160	83
Disparity Reduction Aid (Calendar 2001)	449	1.4	32	40	5
HACA (Payable 2001)					
County HACA	26	0.1	2	55	42
City/Town HACA	582	1.8	41	54	46
School District HACA	29	0.1	2	4	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	638	2.0	45	114	96
Criminal Justice Aid (Payable 2001)	88	0.3	6	6	6
Community Corrections Funding (2001)	340	1.1	24	20	16
<b>Total Aids</b>	<b>31,481</b>	<b>100.0</b>	<b>2,223</b>	<b>1,951</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	912	99.2	64	70	92
Miscellaneous Credits	7	0.8	0	46	4
<b>Total Property Tax Credits</b>	<b>919</b>	<b>100.0</b>	<b>65</b>	<b>116</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	50	18.4	4	9	15
Regular (Renters)	222	81.5	16	20	24
Targeting Refund	0	0.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>273</b>	<b>100.0</b>	<b>19</b>	<b>29</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$32,673</b>	<b>100.0</b>	<b>\$2,307</b>	<b>\$2,096</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$2,672	33.4%	\$189	\$357	\$292
City/Town Levy	1,849	23.1	131	151	187
School District Levy	3,412	42.7	241	266	439
Miscellaneous District Levy	56	0.7	4	62	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$7,989</b>	<b>100.0</b>	<b>\$564</b>	<b>\$835</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>919</b>		<b>65</b>	<b>116</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>7,070</b>		<b>499</b>	<b>719</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$457,990		\$32,344	\$39,713	\$51,597
Net Tax Capacity (2000 Assessment)	7,275		514	607	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.065</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$8,517	43.2%	\$602	\$699	\$1,108
Sales/Use Tax (Calendar 2000)	5,116	26.0	361	512	607
Motor Vehicle Sales Tax (Calendar 2000)	1,529	7.8	108	104	103
Motor Vehicle License Tax (Calendar 2000)	1,478	7.5	104	102	107
Motor Fuels Tax (Calendar 2000)	1,680	8.5	119	131	121
Corporate Income Tax (Calendar 2000)	1,387	7.0	98	98	145
<b>Total State Taxes</b>	<b>\$19,707</b>	<b>100.0</b>	<b>\$1,392</b>	<b>\$1,646</b>	<b>\$2,191</b>

I. Major State Aids/Credits	LAC-QUI-PARLE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$10,166	47.1%	\$1,268	\$1,045	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	3,185	14.8	397	371	259
Minnesota Family Investment Program	31	0.1	4	6	16
General Assistance including GAMC	185	0.9	23	20	32
Social Services	1,548	7.2	193	173	142
Miscellaneous	124	0.6	15	18	20
Total	5,074	23.5	633	589	470
Highway Aid (Calendar 2001)					
County Aid	3,013	14.0	376	258	72
Municipal Aid	0	0.0	0	6	22
Township Aid	376	1.7	47	34	6
Total	3,389	15.7	423	298	100
Local Government Aid (Calendar 2001)	1,221	5.7	152	153	83
Disparity Reduction Aid (Calendar 2001)	156	0.7	19	19	5
HACA (Payable 2001)					
County HACA	681	3.2	85	91	42
City/Town HACA	601	2.8	75	61	46
School District HACA	57	0.3	7	6	3
Miscellaneous District HACA	57	0.3	7	2	6
Total	1,397	6.5	174	160	96
Criminal Justice Aid (Payable 2001)	39	0.2	5	4	6
Community Corrections Funding (2001)	123	0.6	15	14	16
<b>Total Aids</b>	<b>21,565</b>	<b>100.0</b>	<b>2,689</b>	<b>2,284</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,005	100.0	125	115	92
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>1,005</b>	<b>100.0</b>	<b>125</b>	<b>116</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	160	65.8	20	23	15
Regular (Renters)	78	32.1	10	11	24
Targeting Refund	5	2.1	1	1	0
<b>Total Property Tax Refunds</b>	<b>244</b>	<b>100.0</b>	<b>30</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$22,814</b>	<b>100.0</b>	<b>\$2,845</b>	<b>\$2,436</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$2,341	35.5%	\$292	\$340	\$292
City/Town Levy	1,183	17.9	148	165	187
School District Levy	2,935	44.5	366	356	439
Miscellaneous District Levy	142	2.1	18	28	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$6,600</b>	<b>100.0</b>	<b>\$823</b>	<b>\$890</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,005</b>		<b>125</b>	<b>116</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>5,595</b>		<b>698</b>	<b>774</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$418,370		\$52,172	\$49,497	\$51,597
Net Tax Capacity (2000 Assessment)	5,038		628	633	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.220</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$4,354	45.9%	\$543	\$555	\$1,108
Sales/Use Tax (Calendar 2000)	1,728	18.2	215	277	607
Motor Vehicle Sales Tax (Calendar 2000)	955	10.1	119	110	103
Motor Vehicle License Tax (Calendar 2000)	909	9.6	113	106	107
Motor Fuels Tax (Calendar 2000)	1,167	12.3	145	136	121
Corporate Income Tax (Calendar 2000)	373	3.9	47	64	145
<b>Total State Taxes</b>	<b>\$9,487</b>	<b>100.0</b>	<b>\$1,183</b>	<b>\$1,248</b>	<b>\$2,191</b>

I. Major State Aids/Credits	LAKE			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$9,852	42.9%	\$889	\$852	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	3,179	13.9	287	334	259
Minnesota Family Investment Program	80	0.3	7	17	16
General Assistance including GAMC	289	1.3	26	43	32
Social Services	1,960	8.5	177	182	142
Miscellaneous	258	1.1	23	26	20
Total	5,767	25.1	520	602	470
Highway Aid (Calendar 2001)					
County Aid	3,475	15.1	314	131	72
Municipal Aid	0	0.0	0	23	22
Township Aid	57	0.2	5	3	6
Total	3,532	15.4	319	157	100
Local Government Aid (Calendar 2001)	1,565	6.8	141	160	83
Disparity Reduction Aid (Calendar 2001)	270	1.2	24	40	5
HACA (Payable 2001)					
County HACA	1,174	5.1	106	55	42
City/Town HACA	538	2.3	49	54	46
School District HACA	0	0.0	0	4	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	1,712	7.5	154	114	96
Criminal Justice Aid (Payable 2001)	52	0.2	5	6	6
Community Corrections Funding (2001)	199	0.9	18	20	16
<b>Total Aids</b>	<b>22,949</b>	<b>100.0</b>	<b>2,071</b>	<b>1,951</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	923	46.5	83	70	92
Miscellaneous Credits	1,061	53.5	96	46	4
<b>Total Property Tax Credits</b>	<b>1,984</b>	<b>100.0</b>	<b>179</b>	<b>116</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	30	17.1	3	9	15
Regular (Renters)	145	82.9	13	20	24
Targeting Refund	0	0.0	0	0	0
<b>Total Property Tax Refunds</b>	<b>175</b>	<b>100.0</b>	<b>16</b>	<b>29</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$25,109</b>	<b>100.0</b>	<b>\$2,266</b>	<b>\$2,096</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$4,174	43.9%	\$377	\$357	\$292
City/Town Levy	1,551	16.3	140	151	187
School District Levy	2,880	30.3	260	266	439
Miscellaneous District Levy	897	9.4	81	62	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$9,502</b>	<b>100.0</b>	<b>\$857</b>	<b>\$835</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,984</b>		<b>179</b>	<b>116</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>7,518</b>		<b>678</b>	<b>719</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$571,808		\$51,593	\$39,713	\$51,597
Net Tax Capacity (2000 Assessment)	7,873		710	607	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.166</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$6,712	39.1%	\$606	\$699	\$1,108
Sales/Use Tax (Calendar 2000)	5,166	30.1	466	512	607
Motor Vehicle Sales Tax (Calendar 2000)	1,245	7.3	112	104	103
Motor Vehicle License Tax (Calendar 2000)	1,228	7.2	111	102	107
Motor Fuels Tax (Calendar 2000)	1,962	11.4	177	131	121
Corporate Income Tax (Calendar 2000)	844	4.9	76	98	145
<b>Total State Taxes</b>	<b>\$17,157</b>	<b>100.0</b>	<b>\$1,548</b>	<b>\$1,646</b>	<b>\$2,191</b>

I. Major State Aids/Credits	LAKE of the WOODS			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$4,340	43.7%	\$966	\$1,173	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	1,244	12.5	277	384	259
Minnesota Family Investment Program	26	0.3	6	41	16
General Assistance including GAMC	149	1.5	33	54	32
Social Services	414	4.2	92	171	142
Miscellaneous	63	0.6	14	18	20
Total	1,896	19.1	422	668	470
Highway Aid (Calendar 2001)					
County Aid	2,595	26.1	578	194	72
Municipal Aid	0	0.0	0	6	22
Township Aid	201	2.0	45	13	6
Total	2,796	28.1	622	212	100
Local Government Aid (Calendar 2001)	287	2.9	64	63	83
Disparity Reduction Aid (Calendar 2001)	23	0.2	5	4	5
HACA (Payable 2001)					
County HACA	331	3.3	74	22	42
City/Town HACA	142	1.4	32	19	46
School District HACA	0	0.0	0	6	3
Miscellaneous District HACA	0	0.0	0	0	6
Total	472	4.7	105	47	96
Criminal Justice Aid (Payable 2001)	23	0.2	5	6	6
Community Corrections Funding (2001)	105	1.1	23	23	16
<b>Total Aids</b>	<b>9,942</b>	<b>100.0</b>	<b>2,213</b>	<b>2,196</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	329	99.6	73	62	92
Miscellaneous Credits	1	0.4	0	0	4
<b>Total Property Tax Credits</b>	<b>331</b>	<b>100.0</b>	<b>74</b>	<b>62</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	35	45.8	8	12	15
Regular (Renters)	41	53.3	9	13	24
Targeting Refund	1	0.9	0	0	0
<b>Total Property Tax Refunds</b>	<b>77</b>	<b>100.0</b>	<b>17</b>	<b>26</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$10,350</b>	<b>100.0</b>	<b>\$2,304</b>	<b>\$2,285</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$1,348	42.0%	\$300	\$336	\$292
City/Town Levy	280	8.7	62	96	187
School District Levy	1,574	49.0	350	337	439
Miscellaneous District Levy	9	0.3	2	21	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$3,211</b>	<b>100.0</b>	<b>\$715</b>	<b>\$790</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>331</b>		<b>74</b>	<b>62</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>2,880</b>		<b>641</b>	<b>727</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$183,728		\$40,901	\$37,382	\$51,597
Net Tax Capacity (2000 Assessment)	2,412		537	558	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.324</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$2,225	35.2%	\$495	\$489	\$1,108
Sales/Use Tax (Calendar 2000)	2,188	34.7	487	439	607
Motor Vehicle Sales Tax (Calendar 2000)	471	7.5	105	91	103
Motor Vehicle License Tax (Calendar 2000)	441	7.0	98	87	107
Motor Fuels Tax (Calendar 2000)	706	11.2	157	131	121
Corporate Income Tax (Calendar 2000)	280	4.4	62	72	145
<b>Total State Taxes</b>	<b>\$6,312</b>	<b>100.0</b>	<b>\$1,405</b>	<b>\$1,310</b>	<b>\$2,191</b>

I. Major State Aids/Credits	LE SUEUR			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$24,707	56.4%	\$963	\$790	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	6,211	14.2	242	246	259
Minnesota Family Investment Program	172	0.4	7	9	16
General Assistance including GAMC	389	0.9	15	14	32
Social Services	3,171	7.2	124	135	142
Miscellaneous	380	0.9	15	13	20
Total	10,324	23.5	403	418	470
Highway Aid (Calendar 2001)					
County Aid	2,914	6.6	114	128	72
Municipal Aid	0	0.0	0	18	22
Township Aid	144	0.3	6	10	6
Total	3,059	7.0	119	156	100
Local Government Aid (Calendar 2001)	2,226	5.1	87	130	83
Disparity Reduction Aid (Calendar 2001)	212	0.5	8	5	5
HACA (Payable 2001)					
County HACA	1,846	4.2	72	48	42
City/Town HACA	924	2.1	36	48	46
School District HACA	206	0.5	8	4	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	2,976	6.8	116	100	96
Criminal Justice Aid (Payable 2001)	101	0.2	4	5	6
Community Corrections Funding (2001)	236	0.5	9	17	16
<b>Total Aids</b>	<b>43,841</b>	<b>100.0</b>	<b>1,710</b>	<b>1,621</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	3,005	100.0	117	113	92
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>3,005</b>	<b>100.0</b>	<b>117</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	495	60.1	19	19	15
Regular (Renters)	314	38.2	12	17	24
Targeting Refund	14	1.7	1	1	0
<b>Total Property Tax Refunds</b>	<b>823</b>	<b>100.0</b>	<b>32</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$47,668</b>	<b>100.0</b>	<b>\$1,859</b>	<b>\$1,771</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$7,495	34.9%	\$292	\$297	\$292
City/Town Levy	3,938	18.3	154	163	187
School District Levy	9,361	43.6	365	367	439
Miscellaneous District Levy	667	3.1	26	29	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$21,461</b>	<b>100.0</b>	<b>\$837</b>	<b>\$857</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>3,005</b>		<b>117</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>18,456</b>		<b>720</b>	<b>744</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,257,918		\$49,051	\$49,363	\$51,597
Net Tax Capacity (2000 Assessment)	16,713		652	683	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.237</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$17,767	51.9%	\$693	\$740	\$1,108
Sales/Use Tax (Calendar 2000)	6,018	17.6	235	461	607
Motor Vehicle Sales Tax (Calendar 2000)	2,856	8.4	111	105	103
Motor Vehicle License Tax (Calendar 2000)	2,804	8.2	109	102	107
Motor Fuels Tax (Calendar 2000)	2,985	8.7	116	125	121
Corporate Income Tax (Calendar 2000)	1,773	5.2	69	92	145
<b>Total State Taxes</b>	<b>\$34,203</b>	<b>100.0</b>	<b>\$1,334</b>	<b>\$1,625</b>	<b>\$2,191</b>

I. Major State Aids/Credits	LINCOLN			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$5,408	41.0%	\$843	\$893	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance				310	259
Minnesota Family Investment Program		See Note		8	16
General Assistance including GAMC				18	32
Social Services				154	142
Miscellaneous				16	20
<b>Total</b>	<b>3,290</b>	<b>25.0</b>	<b>513</b>	<b>506</b>	<b>470</b>
Highway Aid (Calendar 2001)					
County Aid	2,187	16.6	341	221	72
Municipal Aid	0	0.0	0	12	22
Township Aid	258	2.0	40	33	6
<b>Total</b>	<b>2,445</b>	<b>18.5</b>	<b>381</b>	<b>266</b>	<b>100</b>
Local Government Aid (Calendar 2001)	777	5.9	121	137	83
Disparity Reduction Aid (Calendar 2001)	89	0.7	14	10	5
HACA (Payable 2001)					
County HACA	653	5.0	102	61	42
City/Town HACA	365	2.8	57	54	46
School District HACA	0	0.0	0	2	3
Miscellaneous District HACA	18	0.1	3	1	6
<b>Total</b>	<b>1,036</b>	<b>7.9</b>	<b>162</b>	<b>118</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	21	0.2	3	5	6
Community Corrections Funding (2001)	118	0.9	18	15	16
<b>Total Aids</b>	<b>13,185</b>	<b>100.0</b>	<b>2,055</b>	<b>1,948</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	582	100.0	91	126	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>582</b>	<b>100.0</b>	<b>91</b>	<b>126</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	139	71.8	22	20	15
Regular (Renters)	48	25.0	8	13	24
Targeting Refund	6	3.1	1	0	0
<b>Total Property Tax Refunds</b>	<b>193</b>	<b>100.0</b>	<b>30</b>	<b>34</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$13,960</b>	<b>100.0</b>	<b>\$2,176</b>	<b>\$2,107</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$2,859	48.2%	\$446	\$337	\$292
City/Town Levy	855	14.4	133	151	187
School District Levy	2,160	36.4	337	393	439
Miscellaneous District Levy	53	0.9	8	37	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$5,928</b>	<b>100.0</b>	<b>\$924</b>	<b>\$918</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>582</b>		<b>91</b>	<b>126</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>5,346</b>		<b>833</b>	<b>792</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$311,981		\$48,633	\$54,580	\$51,597
Net Tax Capacity (2000 Assessment)	4,729		737	725	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.172</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$2,583	39.4%	\$403	\$599	\$1,108
Sales/Use Tax (Calendar 2000)	1,459	22.3	227	372	607
Motor Vehicle Sales Tax (Calendar 2000)	727	11.1	113	110	103
Motor Vehicle License Tax (Calendar 2000)	673	10.3	105	106	107
Motor Fuels Tax (Calendar 2000)	847	12.9	132	150	121
Corporate Income Tax (Calendar 2000)	258	3.9	40	78	145
<b>Total State Taxes</b>	<b>\$6,547</b>	<b>100.0</b>	<b>\$1,021</b>	<b>\$1,415</b>	<b>\$2,191</b>

NOTE: The human service amounts were not available by county for Region VII N (Lincoln, Lyon, and Murray.) The total for Region VII N is \$21.0 million, which was allocated to the counties on a per capita basis (\$3.290 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
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$23,166	50.0%	\$910	\$893	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance				310	259
Minnesota Family Investment Program		See Note		8	16
General Assistance including GAMC				18	32
Social Services				154	142
Miscellaneous				16	20
<b>Total</b>	<b>13,059</b>	<b>28.2</b>	<b>513</b>	<b>506</b>	<b>470</b>
Highway Aid (Calendar 2001)					
County Aid	2,872	6.2	113	221	72
Municipal Aid	833	1.8	33	12	22
Township Aid	433	0.9	17	33	6
<b>Total</b>	<b>4,138</b>	<b>8.9</b>	<b>162</b>	<b>266</b>	<b>100</b>
Local Government Aid (Calendar 2001)	3,173	6.8	125	137	83
Disparity Reduction Aid (Calendar 2001)	73	0.2	3	10	5
HACA (Payable 2001)					
County HACA	976	2.1	38	61	42
City/Town HACA	1,101	2.4	43	54	46
School District HACA	0	0.0	0	2	3
Miscellaneous District HACA	29	0.1	1	1	6
<b>Total</b>	<b>2,106</b>	<b>4.5</b>	<b>83</b>	<b>118</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	117	0.3	5	5	6
Community Corrections Funding (2001)	516	1.1	20	15	16
<b>Total Aids</b>	<b>46,347</b>	<b>100.0</b>	<b>1,820</b>	<b>1,948</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,414	100.0	95	126	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>2,414</b>	<b>100.0</b>	<b>95</b>	<b>126</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	365	38.2	14	20	15
Regular (Renters)	567	59.4	22	13	24
Targeting Refund	23	2.4	1	0	0
<b>Total Property Tax Refunds</b>	<b>956</b>	<b>100.0</b>	<b>38</b>	<b>34</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$49,716</b>	<b>100.0</b>	<b>\$1,953</b>	<b>\$2,107</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$6,591	31.0%	\$259	\$337	\$292
City/Town Levy	4,363	20.5	171	151	187
School District Levy	8,751	41.1	344	393	439
Miscellaneous District Levy	1,589	7.5	62	37	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$21,293</b>	<b>100.0</b>	<b>\$836</b>	<b>\$918</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,414</b>		<b>95</b>	<b>126</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>18,879</b>		<b>741</b>	<b>792</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,157,788		\$45,471	\$54,580	\$51,597
Net Tax Capacity (2000 Assessment)	17,629		692	725	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.149</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$18,876	41.0%	\$741	\$599	\$1,108
Sales/Use Tax (Calendar 2000)	15,926	34.6	625	372	607
Motor Vehicle Sales Tax (Calendar 2000)	2,667	5.8	105	110	103
Motor Vehicle License Tax (Calendar 2000)	2,636	5.7	104	106	107
Motor Fuels Tax (Calendar 2000)	2,971	6.4	117	150	121
Corporate Income Tax (Calendar 2000)	3,009	6.5	118	78	145
<b>Total State Taxes</b>	<b>\$46,085</b>	<b>100.0</b>	<b>\$1,810</b>	<b>\$1,415</b>	<b>\$2,191</b>

NOTE: The human service amounts were not available by county for Region VII N (Lincoln, Lyon, and Murray.) The total for Region VII N is \$21.0 million, which was allocated to the counties on a per capita basis (\$13.059 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
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$30,228	55.1%	\$858	\$930	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	7,668	14.0	218	266	259
Minnesota Family Investment Program	197	0.4	6	10	16
General Assistance including GAMC	483	0.9	14	16	32
Social Services	3,555	6.5	101	150	142
Miscellaneous	390	0.7	11	17	20
Total	12,294	22.4	349	458	470
Highway Aid (Calendar 2001)					
County Aid	2,810	5.1	80	121	72
Municipal Aid	753	1.4	21	14	22
Township Aid	325	0.6	9	14	6
Total	3,888	7.1	110	149	100
Local Government Aid (Calendar 2001)	3,416	6.2	97	98	83
Disparity Reduction Aid (Calendar 2001)	157	0.3	4	4	5
HACA (Payable 2001)					
County HACA	1,868	3.4	53	56	42
City/Town HACA	1,981	3.6	56	48	46
School District HACA	299	0.5	8	4	3
Miscellaneous District HACA	15	0.0	0	1	6
Total	4,163	7.6	118	109	96
Criminal Justice Aid (Payable 2001)	190	0.3	5	5	6
Community Corrections Funding (2001)	546	1.0	15	15	16
<b>Total Aids</b>	<b>54,881</b>	<b>100.0</b>	<b>1,557</b>	<b>1,769</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	3,573	100.0	101	107	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>3,573</b>	<b>100.0</b>	<b>101</b>	<b>107</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	754	52.1	21	21	15
Regular (Renters)	684	47.3	19	17	24
Targeting Refund	9	0.6	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,447</b>	<b>100.0</b>	<b>41</b>	<b>39</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$59,902</b>	<b>100.0</b>	<b>\$1,700</b>	<b>\$1,915</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$10,095	34.1%	\$286	\$330	\$292
City/Town Levy	7,366	24.9	209	171	187
School District Levy	11,087	37.4	315	363	439
Miscellaneous District Levy	1,084	3.7	31	29	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$29,632</b>	<b>100.0</b>	<b>\$841</b>	<b>\$893</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>3,573</b>		<b>101</b>	<b>107</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>26,059</b>		<b>739</b>	<b>786</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,522,435		\$43,197	\$48,255	\$51,597
Net Tax Capacity (2000 Assessment)	21,441		608	653	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.326</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$29,026	44.1%	\$824	\$739	\$1,108
Sales/Use Tax (Calendar 2000)*	21,143	32.1	600	468	607
Motor Vehicle Sales Tax (Calendar 2000)	3,903	5.9	111	109	103
Motor Vehicle License Tax (Calendar 2000)	3,865	5.9	110	107	107
Motor Fuels Tax (Calendar 2000)	3,710	5.6	105	122	121
Corporate Income Tax (Calendar 2000)	4,239	6.4	120	94	145
<b>Total State Taxes</b>	<b>\$65,887</b>	<b>100.0</b>	<b>\$1,869</b>	<b>\$1,639</b>	<b>\$2,191</b>

\* An unusually large amount of use tax (\$9.6 million) was reported in McLeod County in 2000, resulting in a significant increase over the 1999 sales and use tax total of \$13.0 million.

I. Major State Aids/Credits	MAHNOMEN			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$9,920	54.4%	\$1,890	\$1,173	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	2,645	14.5	504	384	259
Minnesota Family Investment Program	263	1.4	50	41	16
General Assistance including GAMC	407	2.2	78	54	32
Social Services	1,272	7.0	242	171	142
Miscellaneous	125	0.7	24	18	20
Total	4,712	25.9	898	668	470
Highway Aid (Calendar 2001)					
County Aid	2,007	11.0	382	194	72
Municipal Aid	0	0.0	0	6	22
Township Aid	98	0.5	19	13	6
Total	2,106	11.6	401	212	100
Local Government Aid (Calendar 2001)	396	2.2	75	63	83
Disparity Reduction Aid (Calendar 2001)	145	0.8	28	4	5
HACA (Payable 2001)					
County HACA	328	1.8	62	22	42
City/Town HACA	202	1.1	39	19	46
School District HACA	147	0.8	28	6	3
Miscellaneous District HACA	0	0.0	0	0	6
Total	677	3.7	129	47	96
Criminal Justice Aid (Payable 2001)	45	0.2	9	6	6
Community Corrections Funding (2001)	224	1.2	43	23	16
<b>Total Aids</b>	<b>18,223</b>	<b>100.0</b>	<b>3,472</b>	<b>2,196</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	369	100.0	70	62	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>369</b>	<b>100.0</b>	<b>70</b>	<b>62</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	89	73.4	17	12	15
Regular (Renters)	32	26.0	6	13	24
Targeting Refund	1	0.6	0	0	0
<b>Total Property Tax Refunds</b>	<b>121</b>	<b>100.0</b>	<b>23</b>	<b>26</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$18,713</b>	<b>100.0</b>	<b>\$3,566</b>	<b>\$2,285</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$2,427	60.0%	\$462	\$336	\$292
City/Town Levy	499	12.3	95	96	187
School District Levy	958	23.7	183	337	439
Miscellaneous District Levy	162	4.0	31	21	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$4,046</b>	<b>100.0</b>	<b>\$771</b>	<b>\$790</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>369</b>		<b>70</b>	<b>62</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>3,677</b>		<b>701</b>	<b>727</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$173,954		\$33,147	\$37,382	\$51,597
Net Tax Capacity (2000 Assessment)	2,304		439	558	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.753</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$1,724	28.5%	\$328	\$489	\$1,108
Sales/Use Tax (Calendar 2000)	2,276	37.6	434	439	607
Motor Vehicle Sales Tax (Calendar 2000)	438	7.2	84	91	103
Motor Vehicle License Tax (Calendar 2000)	407	6.7	78	87	107
Motor Fuels Tax (Calendar 2000)	831	13.7	158	131	121
Corporate Income Tax (Calendar 2000)	372	6.1	71	72	145
<b>Total State Taxes</b>	<b>\$6,049</b>	<b>100.0</b>	<b>\$1,153</b>	<b>\$1,310</b>	<b>\$2,191</b>

I. Major State Aids/Credits	MARSHALL			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$9,411	42.5%	\$939	\$1,091	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	3,253	14.7	325	347	259
Minnesota Family Investment Program	86	0.4	9	12	16
General Assistance including GAMC	192	0.9	19	28	32
Social Services	1,424	6.4	142	180	142
Miscellaneous	145	0.7	14	18	20
Total	5,100	23.0	509	585	470
Highway Aid (Calendar 2001)					
County Aid	4,444	20.1	444	296	72
Municipal Aid	0	0.0	0	15	22
Township Aid	779	3.5	78	53	6
Total	5,223	23.6	521	364	100
Local Government Aid (Calendar 2001)	931	4.2	93	118	83
Disparity Reduction Aid (Calendar 2001)	13	0.1	1	8	5
HACA (Payable 2001)					
County HACA	654	3.0	65	52	42
City/Town HACA	509	2.3	51	50	46
School District HACA	32	0.1	3	13	3
Miscellaneous District HACA	87	0.4	9	8	6
Total	1,282	5.8	128	123	96
Criminal Justice Aid (Payable 2001)	46	0.2	5	5	6
Community Corrections Funding (2001)	148	0.7	15	19	16
<b>Total Aids</b>	<b>22,155</b>	<b>100.0</b>	<b>2,211</b>	<b>2,315</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,112	100.0	111	90	92
Miscellaneous Credits	0	0.0	0	12	4
<b>Total Property Tax Credits</b>	<b>1,112</b>	<b>100.0</b>	<b>111</b>	<b>102</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	104	56.2	10	13	15
Regular (Renters)	78	42.0	8	12	24
Targeting Refund	3	1.8	0	0	0
<b>Total Property Tax Refunds</b>	<b>185</b>	<b>100.0</b>	<b>18</b>	<b>25</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$23,452</b>	<b>100.0</b>	<b>\$2,341</b>	<b>\$2,441</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$3,104	32.8%	\$310	\$317	\$292
City/Town Levy	1,346	14.2	134	146	187
School District Levy	4,707	49.8	470	356	439
Miscellaneous District Levy	299	3.2	30	39	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$9,455</b>	<b>100.0</b>	<b>\$944</b>	<b>\$858</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,112</b>		<b>111</b>	<b>102</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>8,343</b>		<b>833</b>	<b>757</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$556,074		\$55,507	\$42,175	\$51,597
Net Tax Capacity (2000 Assessment)	8,493		848	609	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>0.996</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$6,048	49.0%	\$604	\$686	\$1,108
Sales/Use Tax (Calendar 2000)	1,777	14.4	177	315	607
Motor Vehicle Sales Tax (Calendar 2000)	1,185	9.6	118	106	103
Motor Vehicle License Tax (Calendar 2000)	1,137	9.2	113	101	107
Motor Fuels Tax (Calendar 2000)	1,751	14.2	175	140	121
Corporate Income Tax (Calendar 2000)	440	3.6	44	78	145
<b>Total State Taxes</b>	<b>\$12,339</b>	<b>100.0</b>	<b>\$1,232</b>	<b>\$1,426</b>	<b>\$2,191</b>

I. Major State Aids/Credits	MARTIN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$17,403	43.4%	\$799	\$790	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance				246	259
Minnesota Family Investment Program		See Note		9	16
General Assistance including GAMC				14	32
Social Services				135	142
Miscellaneous				13	20
<b>Total</b>	<b>11,816</b>	<b>29.5</b>	<b>542</b>	<b>418</b>	<b>470</b>
Highway Aid (Calendar 2001)					
County Aid	3,388	8.5	156	128	72
Municipal Aid	819	2.0	38	18	22
Township Aid	385	1.0	18	10	6
<b>Total</b>	<b>4,591</b>	<b>11.5</b>	<b>211</b>	<b>156</b>	<b>100</b>
Local Government Aid (Calendar 2001)	3,659	9.1	168	130	83
Disparity Reduction Aid (Calendar 2001)	123	0.3	6	5	5
HACA (Payable 2001)					
County HACA	690	1.7	32	48	42
City/Town HACA	1,103	2.8	51	48	46
School District HACA	187	0.5	9	4	3
Miscellaneous District HACA	0	0.0	0	1	6
<b>Total</b>	<b>1,980</b>	<b>4.9</b>	<b>91</b>	<b>100</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	122	0.3	6	5	6
Community Corrections Funding (2001)	379	0.9	17	17	16
<b>Total Aids</b>	<b>40,073</b>	<b>100.0</b>	<b>1,840</b>	<b>1,621</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,974	100.0	137	113	92
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>2,974</b>	<b>100.0</b>	<b>137</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	377	51.6	17	19	15
Regular (Renters)	345	47.2	16	17	24
Targeting Refund	9	1.2	0	1	0
<b>Total Property Tax Refunds</b>	<b>731</b>	<b>100.0</b>	<b>34</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$43,778</b>	<b>100.0</b>	<b>\$2,010</b>	<b>\$1,771</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$5,986	30.0%	\$275	\$297	\$292
City/Town Levy	3,306	16.5	152	163	187
School District Levy	10,007	50.1	459	367	439
Miscellaneous District Levy	681	3.4	31	29	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$19,980</b>	<b>100.0</b>	<b>\$917</b>	<b>\$857</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,974</b>		<b>137</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>17,006</b>		<b>781</b>	<b>744</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,275,476		\$58,559	\$49,363	\$51,597
Net Tax Capacity (2000 Assessment)	17,439		801	683	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.061</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$15,003	37.7%	\$689	\$740	\$1,108
Sales/Use Tax (Calendar 2000)*	14,850	37.3	682	461	607
Motor Vehicle Sales Tax (Calendar 2000)	2,467	6.2	113	105	103
Motor Vehicle License Tax (Calendar 2000)	2,414	6.1	111	102	107
Motor Fuels Tax (Calendar 2000)	3,250	8.2	149	125	121
Corporate Income Tax (Calendar 2000)	1,825	4.6	84	92	145
<b>Total State Taxes</b>	<b>\$39,809</b>	<b>100.0</b>	<b>\$1,828</b>	<b>\$1,625</b>	<b>\$2,191</b>

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 \$20.5 million, which was allocated to the counties on a per capita basis (\$11.816 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.

\* An unusually large amount of use tax (\$7.6 million) was reported in Martin county in 2000, resulting in a significant increase over the 1999 sales and use tax total of \$7.9 million.

I. Major State Aids/Credits	MEEKER			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$32,459	65.7%	\$1,423	\$930	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	5,680	11.5	249	266	259
Minnesota Family Investment Program	169	0.3	7	10	16
General Assistance including GAMC	191	0.4	8	16	32
Social Services	2,688	5.4	118	150	142
Miscellaneous	286	0.6	13	17	20
Total	9,015	18.3	395	458	470
Highway Aid (Calendar 2001)					
County Aid	2,531	5.1	111	121	72
Municipal Aid	252	0.5	11	14	22
Township Aid	378	0.8	17	14	6
Total	3,162	6.4	139	149	100
Local Government Aid (Calendar 2001)	1,899	3.8	83	98	83
Disparity Reduction Aid (Calendar 2001)	49	0.1	2	4	5
HACA (Payable 2001)					
County HACA	1,195	2.4	52	56	42
City/Town HACA	1,121	2.3	49	48	46
School District HACA	71	0.1	3	4	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	2,387	4.8	105	109	96
Criminal Justice Aid (Payable 2001)	121	0.2	5	5	6
Community Corrections Funding (2001)	306	0.6	13	15	16
<b>Total Aids</b>	<b>49,398</b>	<b>100.0</b>	<b>2,166</b>	<b>1,769</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,233	99.6	98	107	92
Miscellaneous Credits	10	0.4	0	0	4
<b>Total Property Tax Credits</b>	<b>2,243</b>	<b>100.0</b>	<b>98</b>	<b>107</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	494	62.4	22	21	15
Regular (Renters)	289	36.5	13	17	24
Targeting Refund	8	1.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>792</b>	<b>100.0</b>	<b>35</b>	<b>39</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$52,434</b>	<b>100.0</b>	<b>\$2,299</b>	<b>\$1,915</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$5,716	33.2%	\$251	\$330	\$292
City/Town Levy	3,303	19.2	145	171	187
School District Levy	7,852	45.6	344	363	439
Miscellaneous District Levy	336	2.0	15	29	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$17,206</b>	<b>100.0</b>	<b>\$754</b>	<b>\$893</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,243</b>		<b>98</b>	<b>107</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>14,963</b>		<b>656</b>	<b>786</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,001,713		\$43,923	\$48,255	\$51,597
Net Tax Capacity (2000 Assessment)	12,780		560	653	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.291</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$15,046	50.9%	\$660	\$739	\$1,108
Sales/Use Tax (Calendar 2000)	5,652	19.1	248	468	607
Motor Vehicle Sales Tax (Calendar 2000)	2,486	8.4	109	109	103
Motor Vehicle License Tax (Calendar 2000)	2,383	8.1	104	107	107
Motor Fuels Tax (Calendar 2000)	2,717	9.2	119	122	121
Corporate Income Tax (Calendar 2000)	1,278	4.3	56	94	145
<b>Total State Taxes</b>	<b>\$29,561</b>	<b>100.0</b>	<b>\$1,296</b>	<b>\$1,639</b>	<b>\$2,191</b>

I. Major State Aids/Credits	MILLE LACS			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$34,016	62.8%	\$1,482	\$1,038	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	8,226	15.2	358	246	259
Minnesota Family Investment Program	363	0.7	16	12	16
General Assistance including GAMC	569	1.0	25	23	32
Social Services	3,330	6.1	145	135	142
Miscellaneous	344	0.6	15	14	20
Total	12,832	23.7	559	429	470
Highway Aid (Calendar 2001)					
County Aid	2,975	5.5	130	120	72
Municipal Aid	0	0.0	0	5	22
Township Aid	193	0.4	8	7	6
Total	3,167	5.8	138	132	100
Local Government Aid (Calendar 2001)	1,202	2.2	52	41	83
Disparity Reduction Aid (Calendar 2001)	57	0.1	2	1	5
HACA (Payable 2001)					
County HACA	1,074	2.0	47	60	42
City/Town HACA	570	1.1	25	24	46
School District HACA	515	1.0	22	13	3
Miscellaneous District HACA	0	0.0	0	0	6
Total	2,160	4.0	94	97	96
Criminal Justice Aid (Payable 2001)	146	0.3	6	6	6
Community Corrections Funding (2001)	615	1.1	27	21	16
<b>Total Aids</b>	<b>54,196</b>	<b>100.0</b>	<b>2,361</b>	<b>1,765</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,678	99.8	73	88	92
Miscellaneous Credits	3	0.2	0	0	4
<b>Total Property Tax Credits</b>	<b>1,681</b>	<b>100.0</b>	<b>73</b>	<b>88</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	541	58.8	24	18	15
Regular (Renters)	373	40.6	16	14	24
Targeting Refund	6	0.7	0	0	0
<b>Total Property Tax Refunds</b>	<b>920</b>	<b>100.0</b>	<b>40</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$56,797</b>	<b>100.0</b>	<b>\$2,474</b>	<b>\$1,885</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$7,774	46.2%	\$339	\$307	\$292
City/Town Levy	2,298	13.7	100	128	187
School District Levy	6,169	36.7	269	311	439
Miscellaneous District Levy	589	3.5	26	22	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$16,830</b>	<b>100.0</b>	<b>\$733</b>	<b>\$767</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,681</b>		<b>73</b>	<b>88</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>15,149</b>		<b>660</b>	<b>678</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$807,155		\$35,164	\$39,691	\$51,597
Net Tax Capacity (2000 Assessment)	10,632		463	543	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.550</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$13,763	40.3%	\$600	\$707	\$1,108
Sales/Use Tax (Calendar 2000)	9,503	27.8	414	328	607
Motor Vehicle Sales Tax (Calendar 2000)	2,379	7.0	104	107	103
Motor Vehicle License Tax (Calendar 2000)	2,226	6.5	97	103	107
Motor Fuels Tax (Calendar 2000)	4,503	13.2	196	175	121
Corporate Income Tax (Calendar 2000)	1,758	5.2	77	60	145
<b>Total State Taxes</b>	<b>\$34,133</b>	<b>100.0</b>	<b>\$1,487</b>	<b>\$1,480</b>	<b>\$2,191</b>

I. Major State Aids/Credits	MORRISON			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$36,010	57.8%	\$1,119	\$988	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	8,865	14.2	275	284	259
Minnesota Family Investment Program	269	0.4	8	14	16
General Assistance including GAMC	495	0.8	15	27	32
Social Services	5,071	8.1	158	172	142
Miscellaneous	488	0.8	15	19	20
Total	15,189	24.4	472	516	470
Highway Aid (Calendar 2001)					
County Aid	3,984	6.4	124	113	72
Municipal Aid	396	0.6	12	7	22
Township Aid	410	0.7	13	13	6
Total	4,791	7.7	149	133	100
Local Government Aid (Calendar 2001)	2,436	3.9	76	69	83
Disparity Reduction Aid (Calendar 2001)	72	0.1	2	3	5
HACA (Payable 2001)					
County HACA	1,658	2.7	52	44	42
City/Town HACA	909	1.5	28	33	46
School District HACA	510	0.8	16	8	3
Miscellaneous District HACA	5	0.0	0	1	6
Total	3,082	4.9	96	85	96
Criminal Justice Aid (Payable 2001)	168	0.3	5	6	6
Community Corrections Funding (2001)	579	0.9	18	18	16
<b>Total Aids</b>	<b>62,327</b>	<b>100.0</b>	<b>1,937</b>	<b>1,818</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,388	100.0	74	78	92
Miscellaneous Credits	0	0.0	0	7	4
<b>Total Property Tax Credits</b>	<b>2,388</b>	<b>100.0</b>	<b>74</b>	<b>84</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	842	62.2	26	17	15
Regular (Renters)	492	36.3	15	14	24
Targeting Refund	21	1.5	1	0	0
<b>Total Property Tax Refunds</b>	<b>1,355</b>	<b>100.0</b>	<b>42</b>	<b>31</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$66,071</b>	<b>100.0</b>	<b>\$2,053</b>	<b>\$1,933</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$9,190	42.5%	\$286	\$309	\$292
City/Town Levy	3,811	17.6	118	161	187
School District Levy	7,650	35.4	238	366	439
Miscellaneous District Levy	951	4.4	30	24	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$21,602</b>	<b>100.0</b>	<b>\$671</b>	<b>\$860</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,388</b>		<b>74</b>	<b>84</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>19,214</b>		<b>597</b>	<b>776</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,142,310		\$35,494	\$53,016	\$51,597
Net Tax Capacity (2000 Assessment)	15,451		480	758	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.347</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$18,623	44.7%	\$579	\$602	\$1,108
Sales/Use Tax (Calendar 2000)	9,108	21.9	283	483	607
Motor Vehicle Sales Tax (Calendar 2000)	3,402	8.2	106	105	103
Motor Vehicle License Tax (Calendar 2000)	3,182	7.6	99	101	107
Motor Fuels Tax (Calendar 2000)	5,312	12.8	165	151	121
Corporate Income Tax (Calendar 2000)	1,993	4.8	62	72	145
<b>Total State Taxes</b>	<b>\$41,619</b>	<b>100.0</b>	<b>\$1,293</b>	<b>\$1,514</b>	<b>\$2,191</b>



I. Major State Aids/Credits	MOWER			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$31,388	46.1%	\$811	\$829	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	11,803	17.3	305	220	259
Minnesota Family Investment Program	414	0.6	11	9	16
General Assistance including GAMC	912	1.3	24	19	32
Social Services	5,350	7.9	138	131	142
Miscellaneous	616	0.9	16	15	20
Total	19,095	28.0	493	395	470
Highway Aid (Calendar 2001)					
County Aid	4,399	6.5	114	97	72
Municipal Aid	1,009	1.5	26	19	22
Township Aid	655	1.0	17	9	6
Total	6,063	8.9	157	124	100
Local Government Aid (Calendar 2001)	5,931	8.7	153	100	83
Disparity Reduction Aid (Calendar 2001)	651	1.0	17	6	5
HACA (Payable 2001)					
County HACA	2,017	3.0	52	45	42
City/Town HACA	2,098	3.1	54	49	46
School District HACA	6	0.0	0	3	3
Miscellaneous District HACA	23	0.0	1	0	6
Total	4,143	6.1	107	96	96
Criminal Justice Aid (Payable 2001)	221	0.3	6	5	6
Community Corrections Funding (2001)	637	0.9	16	15	16
<b>Total Aids</b>	<b>68,129</b>	<b>100.0</b>	<b>1,760</b>	<b>1,572</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	3,608	100.0	93	95	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>3,608</b>	<b>100.0</b>	<b>93</b>	<b>95</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	463	38.5	12	14	15
Regular (Renters)	713	59.3	18	18	24
Targeting Refund	27	2.3	1	0	0
<b>Total Property Tax Refunds</b>	<b>1,203</b>	<b>100.0</b>	<b>31</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$72,940</b>	<b>100.0</b>	<b>\$1,884</b>	<b>\$1,698</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$7,534	30.4%	\$195	\$271	\$292
City/Town Levy	4,475	18.1	116	169	187
School District Levy	11,924	48.2	308	371	439
Miscellaneous District Levy	826	3.3	21	33	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$24,760</b>	<b>100.0</b>	<b>\$640</b>	<b>\$844</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>3,608</b>		<b>93</b>	<b>95</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>21,151</b>		<b>546</b>	<b>749</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,557,297		\$40,225	\$44,275	\$51,597
Net Tax Capacity (2000 Assessment)	20,758		536	659	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.102</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$26,402	47.4%	\$682	\$866	\$1,108
Sales/Use Tax (Calendar 2000)	13,416	24.1	347	440	607
Motor Vehicle Sales Tax (Calendar 2000)	4,089	7.3	106	104	103
Motor Vehicle License Tax (Calendar 2000)	3,923	7.0	101	104	107
Motor Fuels Tax (Calendar 2000)	4,598	8.2	119	127	121
Corporate Income Tax (Calendar 2000)	3,331	6.0	86	115	145
<b>Total State Taxes</b>	<b>\$55,759</b>	<b>100.0</b>	<b>\$1,440</b>	<b>\$1,756</b>	<b>\$2,191</b>

I. Major State Aids/Credits	MURRAY			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$7,006	38.5%	\$765	\$893	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance				310	259
Minnesota Family Investment Program		See Note		8	16
General Assistance including GAMC				18	32
Social Services				154	142
Miscellaneous				16	20
<b>Total</b>	<b>4,695</b>	<b>25.8</b>	<b>513</b>	<b>506</b>	<b>470</b>
Highway Aid (Calendar 2001)					
County Aid	3,317	18.2	362	221	72
Municipal Aid	0	0.0	0	12	22
Township Aid	406	2.2	44	33	6
<b>Total</b>	<b>3,723</b>	<b>20.5</b>	<b>407</b>	<b>266</b>	<b>100</b>
Local Government Aid (Calendar 2001)	1,153	6.3	126	137	83
Disparity Reduction Aid (Calendar 2001)	119	0.7	13	10	5
HACA (Payable 2001)					
County HACA	794	4.4	87	61	42
City/Town HACA	558	3.1	61	54	46
School District HACA	4	0.0	0	2	3
Miscellaneous District HACA	45	0.2	5	1	6
<b>Total</b>	<b>1,401</b>	<b>7.7</b>	<b>153</b>	<b>118</b>	<b>96</b>
Criminal Justice Aid (Payable 2001)	45	0.2	5	5	6
Community Corrections Funding (2001)	59	0.3	6	15	16
<b>Total Aids</b>	<b>18,200</b>	<b>100.0</b>	<b>1,988</b>	<b>1,948</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,492	100.0	163	126	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,492</b>	<b>100.0</b>	<b>163</b>	<b>126</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	218	78.8	24	20	15
Regular (Renters)	56	20.4	6	13	24
Targeting Refund	2	0.8	0	0	0
<b>Total Property Tax Refunds</b>	<b>276</b>	<b>100.0</b>	<b>30</b>	<b>34</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$19,968</b>	<b>100.0</b>	<b>\$2,181</b>	<b>\$2,107</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$3,246	37.1%	\$355	\$337	\$292
City/Town Levy	1,234	14.1	135	151	187
School District Levy	4,209	48.1	460	393	439
Miscellaneous District Levy	71	0.8	8	37	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$8,759</b>	<b>100.0</b>	<b>\$957</b>	<b>\$918</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,492</b>		<b>163</b>	<b>126</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>7,268</b>		<b>794</b>	<b>792</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$630,560		\$68,876	\$54,580	\$51,597
Net Tax Capacity (2000 Assessment)	7,623		833	725	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.072</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$5,227	48.3%	\$571	\$599	\$1,108
Sales/Use Tax (Calendar 2000)	1,979	18.3	216	372	607
Motor Vehicle Sales Tax (Calendar 2000)	1,058	9.8	116	110	103
Motor Vehicle License Tax (Calendar 2000)	1,001	9.3	109	106	107
Motor Fuels Tax (Calendar 2000)	1,147	10.6	125	150	121
Corporate Income Tax (Calendar 2000)	401	3.7	44	78	145
<b>Total State Taxes</b>	<b>\$10,813</b>	<b>100.0</b>	<b>\$1,181</b>	<b>\$1,415</b>	<b>\$2,191</b>

NOTE: The human service amounts were not available by county for Region VII N (Lincoln, Lyon, and Murray.) The total for Region VII N is \$21.0 million, which was allocated to the counties on a per capita basis (\$4.695 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
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$12,661	38.3%	\$421	\$790	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	5,236	15.8	174	246	259
Minnesota Family Investment Program	327	1.0	11	9	16
General Assistance including GAMC	347	1.1	12	14	32
Social Services	3,210	9.7	107	135	142
Miscellaneous	305	0.9	10	13	20
Total	9,425	28.5	313	418	470
Highway Aid (Calendar 2001)					
County Aid	2,737	8.3	91	128	72
Municipal Aid	916	2.8	30	18	22
Township Aid	228	0.7	8	10	6
Total	3,881	11.7	129	156	100
Local Government Aid (Calendar 2001)	3,391	10.3	113	130	83
Disparity Reduction Aid (Calendar 2001)	38	0.1	1	5	5
HACA (Payable 2001)					
County HACA	1,136	3.4	38	48	42
City/Town HACA	1,370	4.1	46	48	46
School District HACA	304	0.9	10	4	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	2,810	8.5	93	100	96
Criminal Justice Aid (Payable 2001)	164	0.5	5	5	6
Community Corrections Funding (2001)	685	2.1	23	17	16
<b>Total Aids</b>	<b>33,056</b>	<b>100.0</b>	<b>1,099</b>	<b>1,621</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	3,178	100.0	106	113	92
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>3,178</b>	<b>100.0</b>	<b>106</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	448	44.9	15	19	15
Regular (Renters)	542	54.3	18	17	24
Targeting Refund	7	0.7	0	1	0
<b>Total Property Tax Refunds</b>	<b>997</b>	<b>100.0</b>	<b>33</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$37,231</b>	<b>100.0</b>	<b>\$1,238</b>	<b>\$1,771</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$8,554	35.7%	\$284	\$297	\$292
City/Town Levy	4,500	18.8	150	163	187
School District Levy	10,286	42.9	342	367	439
Miscellaneous District Levy	613	2.6	20	29	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$23,953</b>	<b>100.0</b>	<b>\$796</b>	<b>\$857</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>3,178</b>		<b>106</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>20,774</b>		<b>691</b>	<b>744</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,419,199		\$47,173	\$49,363	\$51,597
Net Tax Capacity (2000 Assessment)	19,964		664	683	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.117</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$25,769	55.3%	\$857	\$740	\$1,108
Sales/Use Tax (Calendar 2000)	8,170	17.5	272	461	607
Motor Vehicle Sales Tax (Calendar 2000)	2,909	6.2	97	105	103
Motor Vehicle License Tax (Calendar 2000)	2,935	6.3	98	102	107
Motor Fuels Tax (Calendar 2000)	3,864	8.3	128	125	121
Corporate Income Tax (Calendar 2000)	2,916	6.3	97	92	145
<b>Total State Taxes</b>	<b>\$46,563</b>	<b>100.0</b>	<b>\$1,548</b>	<b>\$1,625</b>	<b>\$2,191</b>

I. Major State Aids/Credits	NOBLES			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$20,561	49.3%	\$991	\$893	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	6,793	16.3	327	310	259
Minnesota Family Investment Program	247	0.6	12	8	16
General Assistance including GAMC	511	1.2	25	18	32
Social Services	2,733	6.6	132	154	142
Miscellaneous	296	0.7	14	16	20
Total	10,580	25.4	510	506	470
Highway Aid (Calendar 2001)					
County Aid	3,614	8.7	174	221	72
Municipal Aid	378	0.9	18	12	22
Township Aid	829	2.0	40	33	6
Total	4,820	11.6	232	266	100
Local Government Aid (Calendar 2001)	2,902	7.0	140	137	83
Disparity Reduction Aid (Calendar 2001)	194	0.5	9	10	5
HACA (Payable 2001)					
County HACA	924	2.2	45	61	42
City/Town HACA	1,168	2.8	56	54	46
School District HACA	74	0.2	4	2	3
Miscellaneous District HACA	41	0.1	2	1	6
Total	2,207	5.3	106	118	96
Criminal Justice Aid (Payable 2001)	103	0.2	5	5	6
Community Corrections Funding (2001)	333	0.8	16	15	16
<b>Total Aids</b>	<b>41,701</b>	<b>100.0</b>	<b>2,010</b>	<b>1,948</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,166	100.0	104	126	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>2,166</b>	<b>100.0</b>	<b>104</b>	<b>126</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	359	52.1	17	20	15
Regular (Renters)	327	47.4	16	13	24
Targeting Refund	3	0.4	0	0	0
<b>Total Property Tax Refunds</b>	<b>689</b>	<b>100.0</b>	<b>33</b>	<b>34</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$44,556</b>	<b>100.0</b>	<b>\$2,147</b>	<b>\$2,107</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$5,759	34.2%	\$278	\$337	\$292
City/Town Levy	3,005	17.8	145	151	187
School District Levy	7,083	42.0	341	393	439
Miscellaneous District Levy	1,005	6.0	48	37	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$16,851</b>	<b>100.0</b>	<b>\$812</b>	<b>\$918</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,166</b>		<b>104</b>	<b>126</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>14,685</b>		<b>708</b>	<b>792</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$988,060		\$47,622	\$54,580	\$51,597
Net Tax Capacity (2000 Assessment)	13,189		636	725	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.221</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$11,880	40.0%	\$573	\$599	\$1,108
Sales/Use Tax (Calendar 2000)	8,491	28.6	409	372	607
Motor Vehicle Sales Tax (Calendar 2000)	2,186	7.4	105	110	103
Motor Vehicle License Tax (Calendar 2000)	2,095	7.0	101	106	107
Motor Fuels Tax (Calendar 2000)	3,317	11.2	160	150	121
Corporate Income Tax (Calendar 2000)	1,755	5.9	85	78	145
<b>Total State Taxes</b>	<b>\$29,723</b>	<b>100.0</b>	<b>\$1,433</b>	<b>\$1,415</b>	<b>\$2,191</b>

I. Major State Aids/Credits	NORMAN			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$7,841	41.2%	\$1,056	\$1,091	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	3,895	20.5	525	347	259
Minnesota Family Investment Program	94	0.5	13	12	16
General Assistance including GAMC	132	0.7	18	28	32
Social Services	1,165	6.1	157	180	142
Miscellaneous	132	0.7	18	18	20
Total	5,418	28.5	730	585	470
Highway Aid (Calendar 2001)					
County Aid	2,910	15.3	392	296	72
Municipal Aid	0	0.0	0	15	22
Township Aid	428	2.2	58	53	6
Total	3,338	17.5	450	364	100
Local Government Aid (Calendar 2001)	975	5.1	131	118	83
Disparity Reduction Aid (Calendar 2001)	40	0.2	5	8	5
HACA (Payable 2001)					
County HACA	592	3.1	80	52	42
City/Town HACA	383	2.0	52	50	46
School District HACA	130	0.7	18	13	3
Miscellaneous District HACA	166	0.9	22	8	6
Total	1,272	6.7	171	123	96
Criminal Justice Aid (Payable 2001)	32	0.2	4	5	6
Community Corrections Funding (2001)	127	0.7	17	19	16
<b>Total Aids</b>	<b>19,044</b>	<b>100.0</b>	<b>2,566</b>	<b>2,315</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	966	100.0	130	90	92
Miscellaneous Credits	0	0.0	0	12	4
<b>Total Property Tax Credits</b>	<b>966</b>	<b>100.0</b>	<b>130</b>	<b>102</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	104	58.3	14	13	15
Regular (Renters)	73	40.9	10	12	24
Targeting Refund	1	0.8	0	0	0
<b>Total Property Tax Refunds</b>	<b>178</b>	<b>100.0</b>	<b>24</b>	<b>25</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$20,189</b>	<b>100.0</b>	<b>\$2,720</b>	<b>\$2,441</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$2,662	40.4%	\$359	\$317	\$292
City/Town Levy	1,083	16.4	146	146	187
School District Levy	2,561	38.8	345	356	439
Miscellaneous District Levy	287	4.4	39	39	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$6,594</b>	<b>100.0</b>	<b>\$888</b>	<b>\$858</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>966</b>		<b>130</b>	<b>102</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>5,627</b>		<b>758</b>	<b>757</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$385,088		\$51,885	\$42,175	\$51,597
Net Tax Capacity (2000 Assessment)	4,599		620	609	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.343</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$3,879	42.7%	\$523	\$686	\$1,108
Sales/Use Tax (Calendar 2000)	2,021	22.2	272	315	607
Motor Vehicle Sales Tax (Calendar 2000)	851	9.4	115	106	103
Motor Vehicle License Tax (Calendar 2000)	805	8.9	108	101	107
Motor Fuels Tax (Calendar 2000)	1,175	12.9	158	140	121
Corporate Income Tax (Calendar 2000)	360	4.0	48	78	145
<b>Total State Taxes</b>	<b>\$9,091</b>	<b>100.0</b>	<b>\$1,225</b>	<b>\$1,426</b>	<b>\$2,191</b>

I. Major State Aids/Credits	OLMSTED			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$104,976	56.8%	\$826	\$829	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	23,457	12.7	185	220	259
Minnesota Family Investment Program	1,508	0.8	12	9	16
General Assistance including GAMC	3,063	1.7	24	19	32
Social Services	17,998	9.7	142	131	142
Miscellaneous	2,425	1.3	19	15	20
Total	48,451	26.2	381	395	470
Highway Aid (Calendar 2001)					
County Aid	5,363	2.9	42	97	72
Municipal Aid	2,692	1.5	21	19	22
Township Aid	365	0.2	3	9	6
Total	8,420	4.6	66	124	100
Local Government Aid (Calendar 2001)	8,316	4.5	65	100	83
Disparity Reduction Aid (Calendar 2001)	48	0.0	0	6	5
HACA (Payable 2001)					
County HACA	6,406	3.5	50	45	42
City/Town HACA	5,435	2.9	43	49	46
School District HACA	264	0.1	2	3	3
Miscellaneous District HACA	0	0.0	0	0	6
Total	12,105	6.6	95	96	96
Criminal Justice Aid (Payable 2001)	665	0.4	5	5	6
Community Corrections Funding (2001)	1,768	1.0	14	15	16
<b>Total Aids</b>	<b>184,750</b>	<b>100.0</b>	<b>1,453</b>	<b>1,572</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	11,242	100.0	88	95	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>11,242</b>	<b>100.0</b>	<b>88</b>	<b>95</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	1,104	28.3	9	14	15
Regular (Renters)	2,791	71.4	22	18	24
Targeting Refund	13	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>3,909</b>	<b>100.0</b>	<b>31</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$199,900</b>	<b>100.0</b>	<b>\$1,572</b>	<b>\$1,698</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$39,966	33.3%	\$314	\$271	\$292
City/Town Levy	23,186	19.3	182	169	187
School District Levy	52,052	43.4	409	371	439
Miscellaneous District Levy	4,751	4.0	37	33	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$119,955</b>	<b>100.0</b>	<b>\$944</b>	<b>\$844</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>11,242</b>		<b>88</b>	<b>95</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>108,713</b>		<b>855</b>	<b>749</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$5,702,818		\$44,861	\$44,275	\$51,597
Net Tax Capacity (2000 Assessment)	91,685		721	659	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.252</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$152,182	49.9%	\$1,197	\$866	\$1,108
Sales/Use Tax (Calendar 2000)	88,701	29.1	698	440	607
Motor Vehicle Sales Tax (Calendar 2000)	13,369	4.4	105	104	103
Motor Vehicle License Tax (Calendar 2000)	13,894	4.6	109	104	107
Motor Fuels Tax (Calendar 2000)	13,289	4.4	105	127	121
Corporate Income Tax (Calendar 2000)	23,691	7.8	186	115	145
<b>Total State Taxes</b>	<b>\$305,125</b>	<b>100.0</b>	<b>\$2,400</b>	<b>\$1,756</b>	<b>\$2,191</b>

I. Major State Aids/Credits	OTTER TAIL			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$44,749	47.6%	\$777	\$875	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	17,908	19.0	311	298	259
Minnesota Family Investment Program	447	0.5	8	13	16
General Assistance including GAMC	1,242	1.3	22	27	32
Social Services	8,378	8.9	146	165	142
Miscellaneous	906	1.0	16	16	20
Total	28,881	30.7	502	518	470
Highway Aid (Calendar 2001)					
County Aid	7,856	8.4	136	145	72
Municipal Aid	617	0.7	11	13	22
Township Aid	971	1.0	17	16	6
Total	9,444	10.0	164	173	100
Local Government Aid (Calendar 2001)	4,639	4.9	81	96	83
Disparity Reduction Aid (Calendar 2001)	43	0.0	1	2	5
HACA (Payable 2001)					
County HACA	2,696	2.9	47	51	42
City/Town HACA	2,107	2.2	37	36	46
School District HACA	323	0.3	6	5	3
Miscellaneous District HACA	196	0.2	3	3	6
Total	5,323	5.7	92	94	96
Criminal Justice Aid (Payable 2001)	279	0.3	5	5	6
Community Corrections Funding (2001)	688	0.7	12	16	16
<b>Total Aids</b>	<b>94,046</b>	<b>100.0</b>	<b>1,634</b>	<b>1,780</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	4,884	100.0	85	92	92
Miscellaneous Credits	0	0.0	0	21	4
<b>Total Property Tax Credits</b>	<b>4,884</b>	<b>100.0</b>	<b>85</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	626	44.5	11	14	15
Regular (Renters)	768	54.7	13	16	24
Targeting Refund	11	0.8	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,405</b>	<b>100.0</b>	<b>24</b>	<b>30</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$100,335</b>	<b>100.0</b>	<b>\$1,743</b>	<b>\$1,922</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$13,942	31.8%	\$242	\$301	\$292
City/Town Levy	7,855	17.9	136	129	187
School District Levy	20,197	46.1	351	339	439
Miscellaneous District Levy	1,827	4.2	32	34	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$43,820</b>	<b>100.0</b>	<b>\$761</b>	<b>\$803</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>4,884</b>		<b>85</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>38,936</b>		<b>676</b>	<b>690</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$2,842,391		\$49,378	\$47,369	\$51,597
Net Tax Capacity (2000 Assessment)	39,279		682	650	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.073</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$35,705	41.2%	\$620	\$634	\$1,108
Sales/Use Tax (Calendar 2000)	27,018	31.2	469	427	607
Motor Vehicle Sales Tax (Calendar 2000)	6,065	7.0	105	102	103
Motor Vehicle License Tax (Calendar 2000)	5,744	6.6	100	98	107
Motor Fuels Tax (Calendar 2000)	8,268	9.5	144	144	121
Corporate Income Tax (Calendar 2000)	3,855	4.4	67	69	145
<b>Total State Taxes</b>	<b>\$86,655</b>	<b>100.0</b>	<b>\$1,505</b>	<b>\$1,474</b>	<b>\$2,191</b>

I. Major State Aids/Credits	PENNINGTON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$14,006	48.7%	\$1,033	\$1,091	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	4,314	15.0	318	347	259
Minnesota Family Investment Program	117	0.4	9	12	16
General Assistance including GAMC	409	1.4	30	28	32
Social Services	3,030	10.5	224	180	142
Miscellaneous	342	1.2	25	18	20
Total	8,213	28.6	606	585	470
Highway Aid (Calendar 2001)					
County Aid	2,077	7.2	153	296	72
Municipal Aid	492	1.7	36	15	22
Township Aid	125	0.4	9	53	6
Total	2,694	9.4	199	364	100
Local Government Aid (Calendar 2001)	1,516	5.3	112	118	83
Disparity Reduction Aid (Calendar 2001)	225	0.8	17	8	5
HACA (Payable 2001)					
County HACA	572	2.0	42	52	42
City/Town HACA	622	2.2	46	50	46
School District HACA	263	0.9	19	13	3
Miscellaneous District HACA	304	1.1	22	8	6
Total	1,761	6.1	130	123	96
Criminal Justice Aid (Payable 2001)	82	0.3	6	5	6
Community Corrections Funding (2001)	255	0.9	19	19	16
<b>Total Aids</b>	<b>28,752</b>	<b>100.0</b>	<b>2,121</b>	<b>2,315</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	858	100.0	63	90	92
Miscellaneous Credits	0	0.0	0	12	4
<b>Total Property Tax Credits</b>	<b>858</b>	<b>100.0</b>	<b>63</b>	<b>102</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	163	42.5	12	13	15
Regular (Renters)	219	57.0	16	12	24
Targeting Refund	2	0.4	0	0	0
<b>Total Property Tax Refunds</b>	<b>384</b>	<b>100.0</b>	<b>28</b>	<b>25</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$29,994</b>	<b>100.0</b>	<b>\$2,213</b>	<b>\$2,441</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$4,151	41.0%	\$306	\$317	\$292
City/Town Levy	1,722	17.0	127	146	187
School District Levy	4,051	40.1	299	356	439
Miscellaneous District Levy	190	1.9	14	39	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$10,115</b>	<b>100.0</b>	<b>\$746</b>	<b>\$858</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>858</b>		<b>63</b>	<b>102</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>9,257</b>		<b>683</b>	<b>757</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$381,306		\$28,128	\$42,175	\$51,597
Net Tax Capacity (2000 Assessment)	5,788		427	609	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.696</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$16,145	57.0%	\$1,191	\$686	\$1,108
Sales/Use Tax (Calendar 2000)	6,512	23.0	480	315	607
Motor Vehicle Sales Tax (Calendar 2000)	1,375	4.9	101	106	103
Motor Vehicle License Tax (Calendar 2000)	1,305	4.6	96	101	107
Motor Fuels Tax (Calendar 2000)	1,467	5.2	108	140	121
Corporate Income Tax (Calendar 2000)	1,531	5.4	113	78	145
<b>Total State Taxes</b>	<b>\$28,335</b>	<b>100.0</b>	<b>\$2,090</b>	<b>\$1,426</b>	<b>\$2,191</b>



I. Major State Aids/Credits	PINE			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$23,748	50.6%	\$882	\$1,038	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	8,077	17.2	300	246	259
Minnesota Family Investment Program	427	0.9	16	12	16
General Assistance including GAMC	753	1.6	28	23	32
Social Services	3,623	7.7	134	135	142
Miscellaneous	499	1.1	19	14	20
Total	13,378	28.5	497	429	470
Highway Aid (Calendar 2001)					
County Aid	5,428	11.6	202	120	72
Municipal Aid	0	0.0	0	5	22
Township Aid	315	0.7	12	7	6
Total	5,743	12.2	213	132	100
Local Government Aid (Calendar 2001)	1,231	2.6	46	41	83
Disparity Reduction Aid (Calendar 2001)	3	0.0	0	1	5
HACA (Payable 2001)					
County HACA	1,204	2.6	45	60	42
City/Town HACA	632	1.3	23	24	46
School District HACA	364	0.8	14	13	3
Miscellaneous District HACA	0	0.0	0	0	6
Total	2,200	4.7	82	97	96
Criminal Justice Aid (Payable 2001)	167	0.4	6	6	6
Community Corrections Funding (2001)	504	1.1	19	21	16
<b>Total Aids</b>	<b>46,975</b>	<b>100.0</b>	<b>1,744</b>	<b>1,765</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,901	99.4	71	88	92
Miscellaneous Credits	11	0.6	0	0	4
<b>Total Property Tax Credits</b>	<b>1,912</b>	<b>100.0</b>	<b>71</b>	<b>88</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	285	49.3	11	18	15
Regular (Renters)	288	49.8	11	14	24
Targeting Refund	5	0.8	0	0	0
<b>Total Property Tax Refunds</b>	<b>577</b>	<b>100.0</b>	<b>21</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$49,465</b>	<b>100.0</b>	<b>\$1,836</b>	<b>\$1,885</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$7,442	40.3%	\$276	\$307	\$292
City/Town Levy	2,866	15.5	106	128	187
School District Levy	7,497	40.6	278	311	439
Miscellaneous District Levy	676	3.7	25	22	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$18,481</b>	<b>100.0</b>	<b>\$686</b>	<b>\$767</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,912</b>		<b>71</b>	<b>88</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>16,569</b>		<b>615</b>	<b>678</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,026,802		\$38,116	\$39,691	\$51,597
Net Tax Capacity (2000 Assessment)	14,062		522	543	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.263</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$12,391	35.2%	\$460	\$707	\$1,108
Sales/Use Tax (Calendar 2000)	9,537	27.1	354	328	607
Motor Vehicle Sales Tax (Calendar 2000)	2,816	8.0	105	107	103
Motor Vehicle License Tax (Calendar 2000)	2,648	7.5	98	103	107
Motor Fuels Tax (Calendar 2000)	6,422	18.2	238	175	121
Corporate Income Tax (Calendar 2000)	1,400	4.0	52	60	145
<b>Total State Taxes</b>	<b>\$35,214</b>	<b>100.0</b>	<b>\$1,307</b>	<b>\$1,480</b>	<b>\$2,191</b>

I. Major State Aids/Credits	PIPESTONE			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$10,095	49.4%	\$1,021	\$893	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	3,245	15.9	328	310	259
Minnesota Family Investment Program	86	0.4	9	8	16
General Assistance including GAMC	201	1.0	20	18	32
Social Services	1,290	6.3	131	154	142
Miscellaneous	197	1.0	20	16	20
Total	5,018	24.6	508	506	470
Highway Aid (Calendar 2001)					
County Aid	2,220	10.9	225	221	72
Municipal Aid	0	0.0	0	12	22
Township Aid	175	0.9	18	33	6
Total	2,395	11.7	242	266	100
Local Government Aid (Calendar 2001)	1,443	7.1	146	137	83
Disparity Reduction Aid (Calendar 2001)	196	1.0	20	10	5
HACA (Payable 2001)					
County HACA	710	3.5	72	61	42
City/Town HACA	438	2.1	44	54	46
School District HACA	0	0.0	0	2	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	1,148	5.6	116	118	96
Criminal Justice Aid (Payable 2001)	49	0.2	5	5	6
Community Corrections Funding (2001)	90	0.4	9	15	16
<b>Total Aids</b>	<b>20,433</b>	<b>100.0</b>	<b>2,067</b>	<b>1,948</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	953	100.0	96	126	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>953</b>	<b>100.0</b>	<b>96</b>	<b>126</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	225	72.1	23	20	15
Regular (Renters)	83	26.5	8	13	24
Targeting Refund	4	1.4	0	0	0
<b>Total Property Tax Refunds</b>	<b>312</b>	<b>100.0</b>	<b>32</b>	<b>34</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$21,698</b>	<b>100.0</b>	<b>\$2,196</b>	<b>\$2,107</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$3,654	39.6%	\$370	\$337	\$292
City/Town Levy	1,471	16.0	149	151	187
School District Levy	3,804	41.3	385	393	439
Miscellaneous District Levy	290	3.1	29	37	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$9,219</b>	<b>100.0</b>	<b>\$933</b>	<b>\$918</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>953</b>		<b>96</b>	<b>126</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>8,266</b>		<b>836</b>	<b>792</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$455,762		\$46,116	\$54,580	\$51,597
Net Tax Capacity (2000 Assessment)	6,376		645	725	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.370</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$5,780	45.8%	\$585	\$599	\$1,108
Sales/Use Tax (Calendar 2000)	2,746	21.8	278	372	607
Motor Vehicle Sales Tax (Calendar 2000)	1,056	8.4	107	110	103
Motor Vehicle License Tax (Calendar 2000)	1,028	8.1	104	106	107
Motor Fuels Tax (Calendar 2000)	1,290	10.2	131	150	121
Corporate Income Tax (Calendar 2000)	721	5.7	73	78	145
<b>Total State Taxes</b>	<b>\$12,622</b>	<b>100.0</b>	<b>\$1,277</b>	<b>\$1,415</b>	<b>\$2,191</b>

I. Major State Aids/Credits	POLK			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$32,818	44.7%	\$1,048	\$1,091	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	10,894	14.9	348	347	259
Minnesota Family Investment Program	656	0.9	21	12	16
General Assistance including GAMC	1,203	1.6	38	28	32
Social Services	7,416	10.1	237	180	142
Miscellaneous	706	1.0	23	18	20
Total	20,874	28.5	667	585	470
Highway Aid (Calendar 2001)					
County Aid	7,100	9.7	227	296	72
Municipal Aid	868	1.2	28	15	22
Township Aid	1,947	2.7	62	53	6
Total	9,916	13.5	317	364	100
Local Government Aid (Calendar 2001)	4,811	6.6	154	118	83
Disparity Reduction Aid (Calendar 2001)	194	0.3	6	8	5
HACA (Payable 2001)					
County HACA	1,495	2.0	48	52	42
City/Town HACA	1,869	2.5	60	50	46
School District HACA	318	0.4	10	13	3
Miscellaneous District HACA	50	0.1	2	8	6
Total	3,732	5.1	119	123	96
Criminal Justice Aid (Payable 2001)	172	0.2	5	5	6
Community Corrections Funding (2001)	834	1.1	27	19	16
<b>Total Aids</b>	<b>73,350</b>	<b>100.0</b>	<b>2,342</b>	<b>2,315</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,971	73.8	95	90	92
Miscellaneous Credits	1,055	26.2	34	12	4
<b>Total Property Tax Credits</b>	<b>4,026</b>	<b>100.0</b>	<b>129</b>	<b>102</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	443	46.8	14	13	15
Regular (Renters)	493	52.0	16	12	24
Targeting Refund	12	1.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>948</b>	<b>100.0</b>	<b>30</b>	<b>25</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$78,325</b>	<b>100.0</b>	<b>\$2,501</b>	<b>\$2,441</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$11,652	40.0%	\$372	\$317	\$292
City/Town Levy	5,391	18.5	172	146	187
School District Levy	10,275	35.2	328	356	439
Miscellaneous District Levy	1,845	6.3	59	39	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$29,162</b>	<b>100.0</b>	<b>\$931</b>	<b>\$858</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>4,026</b>		<b>129</b>	<b>102</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>25,136</b>		<b>803</b>	<b>757</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,367,106		\$43,657	\$42,175	\$51,597
Net Tax Capacity (2000 Assessment)	18,846		602	609	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.495</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$16,797	42.4%	\$536	\$686	\$1,108
Sales/Use Tax (Calendar 2000)	9,860	24.9	315	315	607
Motor Vehicle Sales Tax (Calendar 2000)	3,105	7.8	99	106	103
Motor Vehicle License Tax (Calendar 2000)	2,994	7.6	96	101	107
Motor Fuels Tax (Calendar 2000)	4,644	11.7	148	140	121
Corporate Income Tax (Calendar 2000)	2,199	5.6	70	78	145
<b>Total State Taxes</b>	<b>\$39,598</b>	<b>100.0</b>	<b>\$1,265</b>	<b>\$1,426</b>	<b>\$2,191</b>

I. Major State Aids/Credits	POPE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$9,532	45.5%	\$846	\$875	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	3,336	15.9	296	298	259
Minnesota Family Investment Program	54	0.3	5	13	16
General Assistance including GAMC	278	1.3	25	27	32
Social Services	1,643	7.9	146	165	142
Miscellaneous	212	1.0	19	16	20
Total	5,524	26.4	490	518	470
Highway Aid (Calendar 2001)					
County Aid	2,839	13.6	252	145	72
Municipal Aid	0	0.0	0	13	22
Township Aid	277	1.3	25	16	6
Total	3,115	14.9	276	173	100
Local Government Aid (Calendar 2001)	987	4.7	88	96	83
Disparity Reduction Aid (Calendar 2001)	61	0.3	5	2	5
HACA (Payable 2001)					
County HACA	815	3.9	72	51	42
City/Town HACA	562	2.7	50	36	46
School District HACA	41	0.2	4	5	3
Miscellaneous District HACA	119	0.6	11	3	6
Total	1,537	7.3	136	94	96
Criminal Justice Aid (Payable 2001)	51	0.2	5	5	6
Community Corrections Funding (2001)	122	0.6	11	16	16
<b>Total Aids</b>	<b>20,929</b>	<b>100.0</b>	<b>1,857</b>	<b>1,780</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,101	99.1	98	92	92
Miscellaneous Credits	10	0.9	1	21	4
<b>Total Property Tax Credits</b>	<b>1,111</b>	<b>100.0</b>	<b>99</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	245	60.6	22	14	15
Regular (Renters)	156	38.6	14	16	24
Targeting Refund	3	0.8	0	0	0
<b>Total Property Tax Refunds</b>	<b>405</b>	<b>100.0</b>	<b>36</b>	<b>30</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$22,445</b>	<b>100.0</b>	<b>\$1,991</b>	<b>\$1,922</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$3,250	35.1%	\$288	\$301	\$292
City/Town Levy	1,453	15.7	129	129	187
School District Levy	4,020	43.4	357	339	439
Miscellaneous District Levy	543	5.9	48	34	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$9,265</b>	<b>100.0</b>	<b>\$822</b>	<b>\$803</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,111</b>		<b>99</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>8,154</b>		<b>723</b>	<b>690</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$533,610		\$47,335	\$47,369	\$51,597
Net Tax Capacity (2000 Assessment)	6,726		597	650	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.311</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$6,302	43.2%	\$559	\$634	\$1,108
Sales/Use Tax (Calendar 2000)	3,721	25.5	330	427	607
Motor Vehicle Sales Tax (Calendar 2000)	1,221	8.4	108	102	103
Motor Vehicle License Tax (Calendar 2000)	1,149	7.9	102	98	107
Motor Fuels Tax (Calendar 2000)	1,544	10.6	137	144	121
Corporate Income Tax (Calendar 2000)	663	4.5	59	69	145
<b>Total State Taxes</b>	<b>\$14,602</b>	<b>100.0</b>	<b>\$1,295</b>	<b>\$1,474</b>	<b>\$2,191</b>

I. Major State Aids/Credits	RAMSEY			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$473,400	50.2%	\$923	\$804	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	178,909	19.0	349	255	259
Minnesota Family Investment Program	17,772	1.9	35	20	16
General Assistance including GAMC	23,969	2.5	47	39	32
Social Services	91,507	9.7	179	138	142
Miscellaneous	14,405	1.5	28	23	20
Total	326,561	34.6	637	475	470
Highway Aid (Calendar 2001)					
County Aid	11,268	1.2	22	24	72
Municipal Aid	15,001	1.6	29	29	22
Township Aid	14	0.0	0	0	6
Total	26,283	2.8	51	53	100
Local Government Aid (Calendar 2001)	55,687	5.9	109	68	83
Disparity Reduction Aid (Calendar 2001)	850	0.1	2	1	5
HACA (Payable 2001)					
County HACA	14,549	1.5	28	37	42
City/Town HACA	29,003	3.1	57	49	46
School District HACA	0	0.0	0	1	3
Miscellaneous District HACA	3,960	0.4	8	10	6
Total	47,512	5.0	93	96	96
Criminal Justice Aid (Payable 2001)	3,895	0.4	8	7	6
Community Corrections Funding (2001)	9,604	1.0	19	15	16
<b>Total Aids</b>	<b>943,793</b>	<b>100.0</b>	<b>1,841</b>	<b>1,519</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	40,354	100.0	79	93	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>40,354</b>	<b>100.0</b>	<b>79</b>	<b>93</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	7,296	27.2	14	15	15
Regular (Renters)	19,466	72.5	38	30	24
Targeting Refund	78	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>26,840</b>	<b>100.0</b>	<b>52</b>	<b>46</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$1,010,987</b>	<b>100.0</b>	<b>\$1,972</b>	<b>\$1,658</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$135,284	24.1%	\$264	\$282	\$292
City/Town Levy	82,456	14.7	161	214	187
School District Levy	204,550	36.5	399	509	439
Miscellaneous District Levy	138,555	24.7	270	321	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$560,845</b>	<b>100.0</b>	<b>\$1,094</b>	<b>\$1,326</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>40,354</b>		<b>79</b>	<b>93</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>520,491</b>		<b>1,015</b>	<b>1,233</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$23,345,433		\$45,541	\$57,111	\$51,597
Net Tax Capacity (2000 Assessment)	419,553		818	1,025	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.260</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$575,667	47.4%	\$1,123	\$1,432	\$1,108
Sales/Use Tax (Calendar 2000)	380,055	31.3	741	750	607
Motor Vehicle Sales Tax (Calendar 2000)	50,223	4.1	98	103	103
Motor Vehicle License Tax (Calendar 2000)	52,782	4.3	103	111	107
Motor Fuels Tax (Calendar 2000)	53,259	4.4	104	108	121
Corporate Income Tax (Calendar 2000)	103,310	8.5	202	192	145
<b>Total State Taxes</b>	<b>\$1,215,297</b>	<b>100.0</b>	<b>\$2,371</b>	<b>\$2,695</b>	<b>\$2,191</b>

I. Major State Aids/Credits	RED LAKE			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$5,344	41.9%	\$1,245	\$1,091	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	1,679	13.2	391	347	259
Minnesota Family Investment Program	36	0.3	8	12	16
General Assistance including GAMC	174	1.4	41	28	32
Social Services	531	4.2	124	180	142
Miscellaneous	77	0.6	18	18	20
Total	2,498	19.6	582	585	470
Highway Aid (Calendar 2001)					
County Aid	3,283	25.7	765	296	72
Municipal Aid	0	0.0	0	15	22
Township Aid	115	0.9	27	53	6
Total	3,398	26.6	792	364	100
Local Government Aid (Calendar 2001)	578	4.5	135	118	83
Disparity Reduction Aid (Calendar 2001)	195	1.5	45	8	5
HACA (Payable 2001)					
County HACA	334	2.6	78	52	42
City/Town HACA	267	2.1	62	50	46
School District HACA	35	0.3	8	13	3
Miscellaneous District HACA	0	0.0	0	8	6
Total	636	5.0	148	123	96
Criminal Justice Aid (Payable 2001)	20	0.2	5	5	6
Community Corrections Funding (2001)	86	0.7	20	19	16
<b>Total Aids</b>	<b>12,756</b>	<b>100.0</b>	<b>2,972</b>	<b>2,315</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	247	100.0	58	90	92
Miscellaneous Credits	0	0.0	0	12	4
<b>Total Property Tax Credits</b>	<b>247</b>	<b>100.0</b>	<b>58</b>	<b>102</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	57	57.0	13	13	15
Regular (Renters)	43	42.6	10	12	24
Targeting Refund	0	0.3	0	0	0
<b>Total Property Tax Refunds</b>	<b>101</b>	<b>100.0</b>	<b>23</b>	<b>25</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$13,103</b>	<b>100.0</b>	<b>\$3,053</b>	<b>\$2,441</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$1,306	39.7%	\$304	\$317	\$292
City/Town Levy	612	18.6	143	146	187
School District Levy	1,240	37.7	289	356	439
Miscellaneous District Levy	128	3.9	30	39	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$3,286</b>	<b>100.0</b>	<b>\$766</b>	<b>\$858</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>247</b>		<b>58</b>	<b>102</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>3,039</b>		<b>708</b>	<b>757</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$138,610		\$32,295	\$42,175	\$51,597
Net Tax Capacity (2000 Assessment)	2,358		549	609	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.275</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$2,115	45.6%	\$493	\$686	\$1,108
Sales/Use Tax (Calendar 2000)	847	18.3	197	315	607
Motor Vehicle Sales Tax (Calendar 2000)	459	9.9	107	106	103
Motor Vehicle License Tax (Calendar 2000)	418	9.0	97	101	107
Motor Fuels Tax (Calendar 2000)	605	13.0	141	140	121
Corporate Income Tax (Calendar 2000)	196	4.2	46	78	145
<b>Total State Taxes</b>	<b>\$4,640</b>	<b>100.0</b>	<b>\$1,081</b>	<b>\$1,426</b>	<b>\$2,191</b>

I. Major State Aids/Credits	REDWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$15,637	47.2%	\$932	\$893	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	4,525	13.7	270	310	259
Minnesota Family Investment Program	108	0.3	6	8	16
General Assistance including GAMC	240	0.7	14	18	32
Social Services	2,603	7.9	155	154	142
Miscellaneous	272	0.8	16	16	20
Total	7,748	23.4	462	506	470
Highway Aid (Calendar 2001)					
County Aid	3,818	11.5	228	221	72
Municipal Aid	229	0.7	14	12	22
Township Aid	755	2.3	45	33	6
Total	4,802	14.5	286	266	100
Local Government Aid (Calendar 2001)	2,305	7.0	137	137	83
Disparity Reduction Aid (Calendar 2001)	116	0.4	7	10	5
HACA (Payable 2001)					
County HACA	1,008	3.0	60	61	42
City/Town HACA	976	2.9	58	54	46
School District HACA	168	0.5	10	2	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	2,151	6.5	128	118	96
Criminal Justice Aid (Payable 2001)	86	0.3	5	5	6
Community Corrections Funding (2001)	293	0.9	17	15	16
<b>Total Aids</b>	<b>33,140</b>	<b>100.0</b>	<b>1,975</b>	<b>1,948</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,621	100.0	156	126	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>2,621</b>	<b>100.0</b>	<b>156</b>	<b>126</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	440	66.5	26	20	15
Regular (Renters)	214	32.3	13	13	24
Targeting Refund	8	1.2	0	0	0
<b>Total Property Tax Refunds</b>	<b>662</b>	<b>100.0</b>	<b>39</b>	<b>34</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$36,423</b>	<b>100.0</b>	<b>\$2,171</b>	<b>\$2,107</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$5,990	37.8%	\$357	\$337	\$292
City/Town Levy	2,772	17.5	165	151	187
School District Levy	6,883	43.4	410	393	439
Miscellaneous District Levy	223	1.4	13	37	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$15,868</b>	<b>100.0</b>	<b>\$946</b>	<b>\$918</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,621</b>		<b>156</b>	<b>126</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>13,247</b>		<b>790</b>	<b>792</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$982,312		\$58,548	\$54,580	\$51,597
Net Tax Capacity (2000 Assessment)	11,962		713	725	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.279</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$11,776	46.6%	\$702	\$599	\$1,108
Sales/Use Tax (Calendar 2000)	5,936	23.5	354	372	607
Motor Vehicle Sales Tax (Calendar 2000)	1,926	7.6	115	110	103
Motor Vehicle License Tax (Calendar 2000)	1,879	7.4	112	106	107
Motor Fuels Tax (Calendar 2000)	2,502	9.9	149	150	121
Corporate Income Tax (Calendar 2000)	1,265	5.0	75	78	145
<b>Total State Taxes</b>	<b>\$25,284</b>	<b>100.0</b>	<b>\$1,507</b>	<b>\$1,415</b>	<b>\$2,191</b>

I. Major State Aids/Credits	RENVILLE			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$11,252	38.1%	\$658	\$930	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	4,830	16.3	283	266	259
Minnesota Family Investment Program	193	0.7	11	10	16
General Assistance including GAMC	205	0.7	12	16	32
Social Services	2,999	10.1	175	150	142
Miscellaneous	261	0.9	15	17	20
Total	8,489	28.7	497	458	470
Highway Aid (Calendar 2001)					
County Aid	4,248	14.4	249	121	72
Municipal Aid	0	0.0	0	14	22
Township Aid	648	2.2	38	14	6
Total	4,896	16.6	286	149	100
Local Government Aid (Calendar 2001)	2,435	8.2	142	98	83
Disparity Reduction Aid (Calendar 2001)	180	0.6	11	4	5
HACA (Payable 2001)					
County HACA	964	3.3	56	56	42
City/Town HACA	1,094	3.7	64	48	46
School District HACA	0	0.0	0	4	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	2,058	7.0	120	109	96
Criminal Justice Aid (Payable 2001)	86	0.3	5	5	6
Community Corrections Funding (2001)	158	0.5	9	15	16
<b>Total Aids</b>	<b>29,555</b>	<b>100.0</b>	<b>1,729</b>	<b>1,769</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,881	100.0	169	107	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>2,881</b>	<b>100.0</b>	<b>169</b>	<b>107</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	396	69.9	23	21	15
Regular (Renters)	149	26.3	9	17	24
Targeting Refund	22	3.8	1	0	0
<b>Total Property Tax Refunds</b>	<b>566</b>	<b>100.0</b>	<b>33</b>	<b>39</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$33,002</b>	<b>100.0</b>	<b>\$1,931</b>	<b>\$1,915</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$6,375	33.5%	\$373	\$330	\$292
City/Town Levy	4,035	21.2	236	171	187
School District Levy	7,673	40.4	449	363	439
Miscellaneous District Levy	920	4.8	54	29	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$19,002</b>	<b>100.0</b>	<b>\$1,112</b>	<b>\$893</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,881</b>		<b>169</b>	<b>107</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>16,121</b>		<b>943</b>	<b>786</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,196,167		\$69,976	\$48,255	\$51,597
Net Tax Capacity (2000 Assessment)	15,079		882	653	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.166</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$11,387	48.0%	\$666	\$739	\$1,108
Sales/Use Tax (Calendar 2000)	4,601	19.4	269	468	607
Motor Vehicle Sales Tax (Calendar 2000)	2,013	8.5	118	109	103
Motor Vehicle License Tax (Calendar 2000)	1,959	8.3	115	107	107
Motor Fuels Tax (Calendar 2000)	2,624	11.1	153	122	121
Corporate Income Tax (Calendar 2000)	1,152	4.9	67	94	145
<b>Total State Taxes</b>	<b>\$23,736</b>	<b>100.0</b>	<b>\$1,389</b>	<b>\$1,639</b>	<b>\$2,191</b>



I. Major State Aids/Credits	RICE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$41,794	53.6%	\$725	\$829	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	11,072	14.2	192	220	259
Minnesota Family Investment Program	491	0.6	9	9	16
General Assistance including GAMC	861	1.1	15	19	32
Social Services	6,390	8.2	111	131	142
Miscellaneous	928	1.2	16	15	20
Total	19,742	25.3	342	395	470
Highway Aid (Calendar 2001)					
County Aid	3,475	4.5	60	97	72
Municipal Aid	1,308	1.7	23	19	22
Township Aid	270	0.3	5	9	6
Total	5,053	6.5	88	124	100
Local Government Aid (Calendar 2001)	6,108	7.8	106	100	83
Disparity Reduction Aid (Calendar 2001)	102	0.1	2	6	5
HACA (Payable 2001)					
County HACA	1,667	2.1	29	45	42
City/Town HACA	1,963	2.5	34	49	46
School District HACA	188	0.2	3	3	3
Miscellaneous District HACA	69	0.1	1	0	6
Total	3,887	5.0	67	96	96
Criminal Justice Aid (Payable 2001)	321	0.4	6	5	6
Community Corrections Funding (2001)	996	1.3	17	15	16
<b>Total Aids</b>	<b>78,003</b>	<b>100.0</b>	<b>1,353</b>	<b>1,572</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	5,387	100.0	93	95	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>5,387</b>	<b>100.0</b>	<b>93</b>	<b>95</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	866	46.3	15	14	15
Regular (Renters)	986	52.7	17	18	24
Targeting Refund	18	0.9	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,869</b>	<b>100.0</b>	<b>32</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$85,260</b>	<b>100.0</b>	<b>\$1,479</b>	<b>\$1,698</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$10,773	25.8%	\$187	\$271	\$292
City/Town Levy	8,134	19.5	141	169	187
School District Levy	20,641	49.5	358	371	439
Miscellaneous District Levy	2,173	5.2	38	33	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$41,720</b>	<b>100.0</b>	<b>\$724</b>	<b>\$844</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>5,387</b>		<b>93</b>	<b>95</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>36,333</b>		<b>630</b>	<b>749</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$2,377,063		\$41,233	\$44,275	\$51,597
Net Tax Capacity (2000 Assessment)	34,108		592	659	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.154</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$46,046	52.2%	\$799	\$866	\$1,108
Sales/Use Tax (Calendar 2000)	18,822	21.3	326	440	607
Motor Vehicle Sales Tax (Calendar 2000)	5,559	6.3	96	104	103
Motor Vehicle License Tax (Calendar 2000)	5,478	6.2	95	104	107
Motor Fuels Tax (Calendar 2000)	7,256	8.2	126	127	121
Corporate Income Tax (Calendar 2000)	5,057	5.7	88	115	145
<b>Total State Taxes</b>	<b>\$88,218</b>	<b>100.0</b>	<b>\$1,530</b>	<b>\$1,756</b>	<b>\$2,191</b>

I. Major State Aids/Credits	ROCK			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$8,205	46.9%	\$842	\$893	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	2,295	13.1	236	310	259
Minnesota Family Investment Program	52	0.3	5	8	16
General Assistance including GAMC	66	0.4	7	18	32
Social Services	1,321	7.5	136	154	142
Miscellaneous	99	0.6	10	16	20
Total	3,834	21.9	393	506	470
Highway Aid (Calendar 2001)					
County Aid	2,515	14.4	258	221	72
Municipal Aid	0	0.0	0	12	22
Township Aid	403	2.3	41	33	6
Total	2,918	16.7	299	266	100
Local Government Aid (Calendar 2001)	1,318	7.5	135	137	83
Disparity Reduction Aid (Calendar 2001)	77	0.4	8	10	5
HACA (Payable 2001)					
County HACA	590	3.4	61	61	42
City/Town HACA	390	2.2	40	54	46
School District HACA	0	0.0	0	2	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	981	5.6	101	118	96
Criminal Justice Aid (Payable 2001)	46	0.3	5	5	6
Community Corrections Funding (2001)	133	0.8	14	15	16
<b>Total Aids</b>	<b>17,513</b>	<b>100.0</b>	<b>1,797</b>	<b>1,948</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,374	100.0	141	126	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,374</b>	<b>100.0</b>	<b>141</b>	<b>126</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	162	57.4	17	20	15
Regular (Renters)	119	42.1	12	13	24
Targeting Refund	1	0.5	0	0	0
<b>Total Property Tax Refunds</b>	<b>282</b>	<b>100.0</b>	<b>29</b>	<b>34</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$19,169</b>	<b>100.0</b>	<b>\$1,967</b>	<b>\$2,107</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$2,733	31.3%	\$280	\$337	\$292
City/Town Levy	1,198	13.7	123	151	187
School District Levy	4,419	50.6	454	393	439
Miscellaneous District Levy	378	4.3	39	37	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$8,728</b>	<b>100.0</b>	<b>\$896</b>	<b>\$918</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,374</b>		<b>141</b>	<b>126</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>7,353</b>		<b>755</b>	<b>792</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$555,573		\$57,011	\$54,580	\$51,597
Net Tax Capacity (2000 Assessment)	6,861		704	725	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.209</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$5,234	41.9%	\$537	\$599	\$1,108
Sales/Use Tax (Calendar 2000)	2,625	21.0	269	372	607
Motor Vehicle Sales Tax (Calendar 2000)	1,078	8.6	111	110	103
Motor Vehicle License Tax (Calendar 2000)	1,038	8.3	107	106	107
Motor Fuels Tax (Calendar 2000)	1,954	15.6	200	150	121
Corporate Income Tax (Calendar 2000)	574	4.6	59	78	145
<b>Total State Taxes</b>	<b>\$12,503</b>	<b>100.0</b>	<b>\$1,283</b>	<b>\$1,415</b>	<b>\$2,191</b>

I. Major State Aids/Credits	ROSEAU			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$21,495	62.2%	\$1,315	\$1,091	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	4,278	12.4	262	347	259
Minnesota Family Investment Program	60	0.2	4	12	16
General Assistance including GAMC	220	0.6	13	28	32
Social Services	1,650	4.8	101	180	142
Miscellaneous	158	0.5	10	18	20
Total	6,366	18.4	389	585	470
Highway Aid (Calendar 2001)					
County Aid	3,343	9.7	204	296	72
Municipal Aid	0	0.0	0	15	22
Township Aid	761	2.2	47	53	6
Total	4,104	11.9	251	364	100
Local Government Aid (Calendar 2001)	927	2.7	57	118	83
Disparity Reduction Aid (Calendar 2001)	7	0.0	0	8	5
HACA (Payable 2001)					
County HACA	576	1.7	35	52	42
City/Town HACA	433	1.3	26	50	46
School District HACA	334	1.0	20	13	3
Miscellaneous District HACA	50	0.1	3	8	6
Total	1,393	4.0	85	123	96
Criminal Justice Aid (Payable 2001)	89	0.3	5	5	6
Community Corrections Funding (2001)	193	0.6	12	19	16
<b>Total Aids</b>	<b>34,573</b>	<b>100.0</b>	<b>2,115</b>	<b>2,315</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,094	99.7	67	90	92
Miscellaneous Credits	3	0.3	0	12	4
<b>Total Property Tax Credits</b>	<b>1,097</b>	<b>100.0</b>	<b>67</b>	<b>102</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	189	60.3	12	13	15
Regular (Renters)	122	38.7	7	12	24
Targeting Refund	3	0.9	0	0	0
<b>Total Property Tax Refunds</b>	<b>314</b>	<b>100.0</b>	<b>19</b>	<b>25</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$35,984</b>	<b>100.0</b>	<b>\$2,201</b>	<b>\$2,441</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$3,045	30.0%	\$186	\$317	\$292
City/Town Levy	1,898	18.7	116	146	187
School District Levy	4,724	46.5	289	356	439
Miscellaneous District Levy	490	4.8	30	39	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$10,157</b>	<b>100.0</b>	<b>\$621</b>	<b>\$858</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,097</b>		<b>67</b>	<b>102</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>9,060</b>		<b>554</b>	<b>757</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$499,077		\$30,526	\$42,175	\$51,597
Net Tax Capacity (2000 Assessment)	6,867		420	609	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.384</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$12,616	49.8%	\$772	\$686	\$1,108
Sales/Use Tax (Calendar 2000)	5,639	22.3	345	315	607
Motor Vehicle Sales Tax (Calendar 2000)	1,714	6.8	105	106	103
Motor Vehicle License Tax (Calendar 2000)	1,625	6.4	99	101	107
Motor Fuels Tax (Calendar 2000)	1,851	7.3	113	140	121
Corporate Income Tax (Calendar 2000)	1,888	7.5	115	78	145
<b>Total State Taxes</b>	<b>\$25,333</b>	<b>100.0</b>	<b>\$1,550</b>	<b>\$1,426</b>	<b>\$2,191</b>

I. Major State Aids/Credits	ST. LOUIS			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$163,221	41.5%	\$816	\$852	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	69,480	17.6	347	334	259
Minnesota Family Investment Program	3,903	1.0	20	17	16
General Assistance including GAMC	9,604	2.4	48	43	32
Social Services	37,619	9.6	188	182	142
Miscellaneous	5,770	1.5	29	26	20
Total	126,376	32.1	632	602	470
Highway Aid (Calendar 2001)					
County Aid	18,546	4.7	93	131	72
Municipal Aid	6,103	1.5	31	23	22
Township Aid	273	0.1	1	3	6
Total	24,922	6.3	125	157	100
Local Government Aid (Calendar 2001)	38,774	9.8	194	160	83
Disparity Reduction Aid (Calendar 2001)	11,021	2.8	55	40	5
HACA (Payable 2001)					
County HACA	10,559	2.7	53	55	42
City/Town HACA	12,291	3.1	61	54	46
School District HACA	925	0.2	5	4	3
Miscellaneous District HACA	144	0.0	1	1	6
Total	23,919	6.1	120	114	96
Criminal Justice Aid (Payable 2001)	1,211	0.3	6	6	6
Community Corrections Funding (2001)	4,295	1.1	21	20	16
<b>Total Aids</b>	<b>393,739</b>	<b>100.0</b>	<b>1,969</b>	<b>1,951</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	13,243	61.1	66	70	92
Miscellaneous Credits	8,439	38.9	42	46	4
<b>Total Property Tax Credits</b>	<b>21,683</b>	<b>100.0</b>	<b>108</b>	<b>116</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	1,857	28.7	9	9	15
Regular (Renters)	4,577	70.8	23	20	24
Targeting Refund	28	0.4	0	0	0
<b>Total Property Tax Refunds</b>	<b>6,462</b>	<b>100.0</b>	<b>32</b>	<b>29</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$421,883</b>	<b>100.0</b>	<b>\$2,109</b>	<b>\$2,096</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$65,429	42.9%	\$327	\$357	\$292
City/Town Levy	28,871	18.9	144	151	187
School District Levy	43,985	28.8	220	266	439
Miscellaneous District Levy	14,207	9.3	71	62	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$152,492</b>	<b>100.0</b>	<b>\$762</b>	<b>\$835</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>21,683</b>		<b>108</b>	<b>116</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>130,809</b>		<b>654</b>	<b>719</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$6,933,489		\$34,668	\$39,713	\$51,597
Net Tax Capacity (2000 Assessment)	105,250		526	607	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.406</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$149,121	43.0%	\$746	\$699	\$1,108
Sales/Use Tax (Calendar 2000)	112,235	32.4	561	512	607
Motor Vehicle Sales Tax (Calendar 2000)	20,069	5.8	100	104	103
Motor Vehicle License Tax (Calendar 2000)	19,709	5.7	99	102	107
Motor Fuels Tax (Calendar 2000)	23,891	6.9	119	131	121
Corporate Income Tax (Calendar 2000)	21,888	6.3	109	98	145
<b>Total State Taxes</b>	<b>\$346,913</b>	<b>100.0</b>	<b>\$1,735</b>	<b>\$1,646</b>	<b>\$2,191</b>

I. Major State Aids/Credits	SCOTT			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$68,586	63.9%	\$723	\$804	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	10,603	9.9	112	255	259
Minnesota Family Investment Program	458	0.4	5	20	16
General Assistance including GAMC	1,263	1.2	13	39	32
Social Services	6,521	6.1	69	138	142
Miscellaneous	462	0.4	5	23	20
Total	19,307	18.0	204	475	470
Highway Aid (Calendar 2001)					
County Aid	4,922	4.6	52	24	72
Municipal Aid	1,670	1.6	18	29	22
Township Aid	121	0.1	1	0	6
Total	6,714	6.3	71	53	100
Local Government Aid (Calendar 2001)	1,669	1.6	18	68	83
Disparity Reduction Aid (Calendar 2001)	25	0.0	0	1	5
HACA (Payable 2001)					
County HACA	5,562	5.2	59	37	42
City/Town HACA	2,955	2.8	31	49	46
School District HACA	148	0.1	2	1	3
Miscellaneous District HACA	780	0.7	8	10	6
Total	9,444	8.8	100	96	96
Criminal Justice Aid (Payable 2001)	460	0.4	5	7	6
Community Corrections Funding (2001)	1,171	1.1	12	15	16
<b>Total Aids</b>	<b>107,375</b>	<b>100.0</b>	<b>1,132</b>	<b>1,519</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	9,848	99.9	104	93	92
Miscellaneous Credits	12	0.1	0	0	4
<b>Total Property Tax Credits</b>	<b>9,861</b>	<b>100.0</b>	<b>104</b>	<b>93</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	1,431	49.7	15	15	15
Regular (Renters)	1,367	47.5	14	30	24
Targeting Refund	80	2.8	1	0	0
<b>Total Property Tax Refunds</b>	<b>2,878</b>	<b>100.0</b>	<b>30</b>	<b>46</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$120,114</b>	<b>100.0</b>	<b>\$1,267</b>	<b>\$1,658</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$23,108	22.4%	\$244	\$282	\$292
City/Town Levy	16,790	16.3	177	214	187
School District Levy	46,983	45.6	495	509	439
Miscellaneous District Levy	16,237	15.7	171	321	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$103,119</b>	<b>100.0</b>	<b>\$1,087</b>	<b>\$1,326</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>9,861</b>		<b>104</b>	<b>93</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>93,259</b>		<b>983</b>	<b>1,233</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$5,227,063		\$55,116	\$57,111	\$51,597
Net Tax Capacity (2000 Assessment)	83,294		878	1,025	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.129</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$126,868	60.8%	\$1,338	\$1,432	\$1,108
Sales/Use Tax (Calendar 2000)	40,404	19.4	426	750	607
Motor Vehicle Sales Tax (Calendar 2000)	9,484	4.5	100	103	103
Motor Vehicle License Tax (Calendar 2000)	10,361	5.0	109	111	107
Motor Fuels Tax (Calendar 2000)	12,092	5.8	128	108	121
Corporate Income Tax (Calendar 2000)	9,322	4.5	98	192	145
<b>Total State Taxes</b>	<b>\$208,531</b>	<b>100.0</b>	<b>\$2,199</b>	<b>\$2,695</b>	<b>\$2,191</b>

I. Major State Aids/Credits	SHERBURNE			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$61,842	73.4%	\$907	\$935	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	7,863	9.3	115	162	259
Minnesota Family Investment Program	361	0.4	5	7	16
General Assistance including GAMC	538	0.6	8	15	32
Social Services	4,766	5.7	70	98	142
Miscellaneous	401	0.5	6	12	20
Total	13,929	16.5	204	294	470
Highway Aid (Calendar 2001)					
County Aid	2,193	2.6	32	52	72
Municipal Aid	869	1.0	13	16	22
Township Aid	180	0.2	3	3	6
Total	3,242	3.8	48	71	100
Local Government Aid (Calendar 2001)	901	1.1	13	55	83
Disparity Reduction Aid (Calendar 2001)	17	0.0	0	1	5
HACA (Payable 2001)					
County HACA	1,499	1.8	22	28	42
City/Town HACA	1,411	1.7	21	34	46
School District HACA	265	0.3	4	6	3
Miscellaneous District HACA	33	0.0	0	2	6
Total	3,208	3.8	47	69	96
Criminal Justice Aid (Payable 2001)	292	0.3	4	4	6
Community Corrections Funding (2001)	816	1.0	12	16	16
<b>Total Aids</b>	<b>84,247</b>	<b>100.0</b>	<b>1,236</b>	<b>1,447</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	6,362	99.9	93	84	92
Miscellaneous Credits	8	0.1	0	0	4
<b>Total Property Tax Credits</b>	<b>6,369</b>	<b>100.0</b>	<b>93</b>	<b>84</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	780	43.2	11	14	15
Regular (Renters)	946	52.4	14	19	24
Targeting Refund	79	4.4	1	1	0
<b>Total Property Tax Refunds</b>	<b>1,805</b>	<b>100.0</b>	<b>26</b>	<b>34</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$92,421</b>	<b>100.0</b>	<b>\$1,356</b>	<b>\$1,565</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$20,691	25.8%	\$303	\$257	\$292
City/Town Levy	14,535	18.1	213	184	187
School District Levy	42,544	53.0	624	434	439
Miscellaneous District Levy	2,509	3.1	37	55	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$80,279</b>	<b>100.0</b>	<b>\$1,178</b>	<b>\$930</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>6,369</b>		<b>93</b>	<b>84</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>73,910</b>		<b>1,084</b>	<b>846</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$3,567,963		\$52,334	\$43,758	\$51,597
Net Tax Capacity (2000 Assessment)	65,594		962	719	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.129</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$61,589	55.5%	\$903	\$848	\$1,108
Sales/Use Tax (Calendar 2000)	23,157	20.9	340	480	607
Motor Vehicle Sales Tax (Calendar 2000)	6,565	5.9	96	100	103
Motor Vehicle License Tax (Calendar 2000)	6,712	6.1	98	100	107
Motor Fuels Tax (Calendar 2000)	8,628	7.8	127	136	121
Corporate Income Tax (Calendar 2000)	4,240	3.8	62	90	145
<b>Total State Taxes</b>	<b>\$110,892</b>	<b>100.0</b>	<b>\$1,627</b>	<b>\$1,755</b>	<b>\$2,191</b>

I. Major State Aids/Credits	SIBLEY			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$10,960	44.9%	\$711	\$790	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	3,455	14.2	224	246	259
Minnesota Family Investment Program	105	0.4	7	9	16
General Assistance including GAMC	168	0.7	11	14	32
Social Services	2,135	8.7	139	135	142
Miscellaneous	179	0.7	12	13	20
Total	6,042	24.8	392	418	470
Highway Aid (Calendar 2001)					
County Aid	2,878	11.8	187	128	72
Municipal Aid	222	0.9	14	18	22
Township Aid	266	1.1	17	10	6
Total	3,366	13.8	218	156	100
Local Government Aid (Calendar 2001)	1,594	6.5	103	130	83
Disparity Reduction Aid (Calendar 2001)	145	0.6	9	5	5
HACA (Payable 2001)					
County HACA	1,096	4.5	71	48	42
City/Town HACA	925	3.8	60	48	46
School District HACA	0	0.0	0	4	3
Miscellaneous District HACA	13	0.1	1	1	6
Total	2,034	8.3	132	100	96
Criminal Justice Aid (Payable 2001)	53	0.2	3	5	6
Community Corrections Funding (2001)	218	0.9	14	17	16
<b>Total Aids</b>	<b>24,413</b>	<b>100.0</b>	<b>1,584</b>	<b>1,621</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,191	100.0	142	113	92
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>2,191</b>	<b>100.0</b>	<b>142</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	428	68.6	28	19	15
Regular (Renters)	180	28.8	12	17	24
Targeting Refund	17	2.7	1	1	0
<b>Total Property Tax Refunds</b>	<b>625</b>	<b>100.0</b>	<b>41</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$27,228</b>	<b>100.0</b>	<b>\$1,767</b>	<b>\$1,771</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$5,688	41.3%	\$369	\$297	\$292
City/Town Levy	2,462	17.9	160	163	187
School District Levy	4,969	36.1	322	367	439
Miscellaneous District Levy	660	4.8	43	29	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$13,778</b>	<b>100.0</b>	<b>\$894</b>	<b>\$857</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,191</b>		<b>142</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>11,587</b>		<b>752</b>	<b>744</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$844,946		\$54,831	\$49,363	\$51,597
Net Tax Capacity (2000 Assessment)	10,085		654	683	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.301</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$10,024	55.0%	\$650	\$740	\$1,108
Sales/Use Tax (Calendar 2000)	1,997	11.0	130	461	607
Motor Vehicle Sales Tax (Calendar 2000)	1,690	9.3	110	105	103
Motor Vehicle License Tax (Calendar 2000)	1,627	8.9	106	102	107
Motor Fuels Tax (Calendar 2000)	2,219	12.2	144	125	121
Corporate Income Tax (Calendar 2000)	683	3.7	44	92	145
<b>Total State Taxes</b>	<b>\$18,239</b>	<b>100.0</b>	<b>\$1,184</b>	<b>\$1,625</b>	<b>\$2,191</b>

I. Major State Aids/Credits	STEARNS			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$131,901	61.7%	\$979	\$935	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	24,481	11.5	182	162	259
Minnesota Family Investment Program	1,143	0.5	8	7	16
General Assistance including GAMC	2,258	1.1	17	15	32
Social Services	14,379	6.7	107	98	142
Miscellaneous	1,889	0.9	14	12	20
Total	44,150	20.6	328	294	470
Highway Aid (Calendar 2001)					
County Aid	6,907	3.2	51	52	72
Municipal Aid	2,701	1.3	20	16	22
Township Aid	513	0.2	4	3	6
Total	10,120	4.7	75	71	100
Local Government Aid (Calendar 2001)	12,278	5.7	91	55	83
Disparity Reduction Aid (Calendar 2001)	146	0.1	1	1	5
HACA (Payable 2001)					
County HACA	4,425	2.1	33	28	42
City/Town HACA	6,561	3.1	49	34	46
School District HACA	932	0.4	7	6	3
Miscellaneous District HACA	279	0.1	2	2	6
Total	12,196	5.7	91	69	96
Criminal Justice Aid (Payable 2001)	526	0.2	4	4	6
Community Corrections Funding (2001)	2,490	1.2	18	16	16
<b>Total Aids</b>	<b>213,807</b>	<b>100.0</b>	<b>1,587</b>	<b>1,447</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	10,185	99.9	76	84	92
Miscellaneous Credits	14	0.1	0	0	4
<b>Total Property Tax Credits</b>	<b>10,199</b>	<b>100.0</b>	<b>76</b>	<b>84</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	1,997	41.3	15	14	15
Regular (Renters)	2,807	58.0	21	19	24
Targeting Refund	38	0.8	0	1	0
<b>Total Property Tax Refunds</b>	<b>4,842</b>	<b>100.0</b>	<b>36</b>	<b>34</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$228,848</b>	<b>100.0</b>	<b>\$1,699</b>	<b>\$1,565</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$32,624	29.6%	\$242	\$257	\$292
City/Town Levy	24,384	22.1	181	184	187
School District Levy	44,372	40.3	329	434	439
Miscellaneous District Levy	8,809	8.0	65	55	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$110,189</b>	<b>100.0</b>	<b>\$818</b>	<b>\$930</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>10,199</b>		<b>76</b>	<b>84</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>99,990</b>		<b>742</b>	<b>846</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$5,206,550		\$38,653	\$43,758	\$51,597
Net Tax Capacity (2000 Assessment)	82,194		610	719	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.284</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$106,938	41.8%	\$794	\$848	\$1,108
Sales/Use Tax (Calendar 2000)	87,405	34.2	649	480	607
Motor Vehicle Sales Tax (Calendar 2000)	13,588	5.3	101	100	103
Motor Vehicle License Tax (Calendar 2000)	13,489	5.3	100	100	107
Motor Fuels Tax (Calendar 2000)	17,531	6.9	130	136	121
Corporate Income Tax (Calendar 2000)	16,713	6.5	124	90	145
<b>Total State Taxes</b>	<b>\$255,665</b>	<b>100.0</b>	<b>\$1,898</b>	<b>\$1,755</b>	<b>\$2,191</b>



I. Major State Aids/Credits	STEELE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$32,500	57.5%	\$953	\$829	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	6,523	11.5	191	220	259
Minnesota Family Investment Program	433	0.8	13	9	16
General Assistance including GAMC	511	0.9	15	19	32
Social Services	4,268	7.5	125	131	142
Miscellaneous	444	0.8	13	15	20
Total	12,178	21.5	357	395	470
Highway Aid (Calendar 2001)					
County Aid	3,349	5.9	98	97	72
Municipal Aid	721	1.3	21	19	22
Township Aid	222	0.4	7	9	6
Total	4,291	7.6	126	124	100
Local Government Aid (Calendar 2001)	3,841	6.8	113	100	83
Disparity Reduction Aid (Calendar 2001)	89	0.2	3	6	5
HACA (Payable 2001)					
County HACA	1,309	2.3	38	45	42
City/Town HACA	1,649	2.9	48	49	46
School District HACA	0	0.0	0	3	3
Miscellaneous District HACA	12	0.0	0	0	6
Total	2,970	5.3	87	96	96
Criminal Justice Aid (Payable 2001)	193	0.3	6	5	6
Community Corrections Funding (2001)	485	0.9	14	15	16
<b>Total Aids</b>	<b>56,546</b>	<b>100.0</b>	<b>1,658</b>	<b>1,572</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	3,618	100.0	106	95	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>3,618</b>	<b>100.0</b>	<b>106</b>	<b>95</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	511	43.8	15	14	15
Regular (Renters)	651	55.8	19	18	24
Targeting Refund	5	0.4	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,167</b>	<b>100.0</b>	<b>34</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$61,331</b>	<b>100.0</b>	<b>\$1,798</b>	<b>\$1,698</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$8,592	30.0%	\$252	\$271	\$292
City/Town Levy	5,505	19.2	161	169	187
School District Levy	13,912	48.6	408	371	439
Miscellaneous District Levy	616	2.2	18	33	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$28,624</b>	<b>100.0</b>	<b>\$839</b>	<b>\$844</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>3,618</b>		<b>106</b>	<b>95</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>25,006</b>		<b>733</b>	<b>749</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,628,459		\$47,747	\$44,275	\$51,597
Net Tax Capacity (2000 Assessment)	24,186		709	659	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.122</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$29,815	44.7%	\$874	\$866	\$1,108
Sales/Use Tax (Calendar 2000)	19,674	29.5	577	440	607
Motor Vehicle Sales Tax (Calendar 2000)	3,638	5.5	107	104	103
Motor Vehicle License Tax (Calendar 2000)	3,653	5.5	107	104	107
Motor Fuels Tax (Calendar 2000)	5,414	8.1	159	127	121
Corporate Income Tax (Calendar 2000)	4,523	6.8	133	115	145
<b>Total State Taxes</b>	<b>\$66,717</b>	<b>100.0</b>	<b>\$1,956</b>	<b>\$1,756</b>	<b>\$2,191</b>

I. Major State Aids/Credits	STEVENS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$7,690	42.7%	\$766	\$875	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	2,161	12.0	215	298	259
Minnesota Family Investment Program	46	0.3	5	13	16
General Assistance including GAMC	98	0.5	10	27	32
Social Services	2,045	11.4	204	165	142
Miscellaneous	141	0.8	14	16	20
Total	4,490	24.9	447	518	470
Highway Aid (Calendar 2001)					
County Aid	2,115	11.8	211	145	72
Municipal Aid	178	1.0	18	13	22
Township Aid	178	1.0	18	16	6
Total	2,471	13.7	246	173	100
Local Government Aid (Calendar 2001)	1,504	8.4	150	96	83
Disparity Reduction Aid (Calendar 2001)	143	0.8	14	2	5
HACA (Payable 2001)					
County HACA	1,027	5.7	102	51	42
City/Town HACA	481	2.7	48	36	46
School District HACA	53	0.3	5	5	3
Miscellaneous District HACA	0	0.0	0	3	6
Total	1,562	8.7	156	94	96
Criminal Justice Aid (Payable 2001)	47	0.3	5	5	6
Community Corrections Funding (2001)	90	0.5	9	16	16
<b>Total Aids</b>	<b>17,998</b>	<b>100.0</b>	<b>1,793</b>	<b>1,780</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	995	99.9	99	92	92
Miscellaneous Credits	1	0.1	0	21	4
<b>Total Property Tax Credits</b>	<b>996</b>	<b>100.0</b>	<b>99</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	156	48.3	16	14	15
Regular (Renters)	166	51.3	17	16	24
Targeting Refund	1	0.4	0	0	0
<b>Total Property Tax Refunds</b>	<b>323</b>	<b>100.0</b>	<b>32</b>	<b>30</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$19,316</b>	<b>100.0</b>	<b>\$1,924</b>	<b>\$1,922</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$2,782	34.3%	\$277	\$301	\$292
City/Town Levy	1,523	18.8	152	129	187
School District Levy	3,469	42.8	346	339	439
Miscellaneous District Levy	325	4.0	32	34	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$8,099</b>	<b>100.0</b>	<b>\$807</b>	<b>\$803</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>996</b>		<b>99</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>7,103</b>		<b>708</b>	<b>690</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$466,760		\$46,495	\$47,369	\$51,597
Net Tax Capacity (2000 Assessment)	6,198		617	650	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.154</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$6,758	44.9%	\$673	\$634	\$1,108
Sales/Use Tax (Calendar 2000)	4,349	28.9	433	427	607
Motor Vehicle Sales Tax (Calendar 2000)	1,007	6.7	100	102	103
Motor Vehicle License Tax (Calendar 2000)	1,015	6.7	101	98	107
Motor Fuels Tax (Calendar 2000)	1,020	6.8	102	144	121
Corporate Income Tax (Calendar 2000)	906	6.0	90	69	145
<b>Total State Taxes</b>	<b>\$15,057</b>	<b>100.0</b>	<b>\$1,500</b>	<b>\$1,474</b>	<b>\$2,191</b>

I. Major State Aids/Credits	SWIFT			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$9,788	42.5%	\$823	\$1,045	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	3,933	17.1	331	371	259
Minnesota Family Investment Program	89	0.4	8	6	16
General Assistance including GAMC	272	1.2	23	20	32
Social Services	2,001	8.7	168	173	142
Miscellaneous	301	1.3	25	18	20
Total	6,597	28.6	555	589	470
Highway Aid (Calendar 2001)					
County Aid	2,487	10.8	209	258	72
Municipal Aid	0	0.0	0	6	22
Township Aid	384	1.7	32	34	6
Total	2,870	12.5	241	298	100
Local Government Aid (Calendar 2001)	1,716	7.4	144	153	83
Disparity Reduction Aid (Calendar 2001)	188	0.8	16	19	5
HACA (Payable 2001)					
County HACA	936	4.1	79	91	42
City/Town HACA	559	2.4	47	61	46
School District HACA	143	0.6	12	6	3
Miscellaneous District HACA	31	0.1	3	2	6
Total	1,669	7.2	140	160	96
Criminal Justice Aid (Payable 2001)	54	0.2	5	4	6
Community Corrections Funding (2001)	156	0.7	13	14	16
<b>Total Aids</b>	<b>23,040</b>	<b>100.0</b>	<b>1,938</b>	<b>2,284</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,195	100.0	101	115	92
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>1,195</b>	<b>100.0</b>	<b>101</b>	<b>116</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	194	60.2	16	23	15
Regular (Renters)	127	39.4	11	11	24
Targeting Refund	1	0.4	0	1	0
<b>Total Property Tax Refunds</b>	<b>322</b>	<b>100.0</b>	<b>27</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$24,557</b>	<b>100.0</b>	<b>\$2,066</b>	<b>\$2,436</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$3,395	35.5%	\$286	\$340	\$292
City/Town Levy	1,702	17.8	143	165	187
School District Levy	3,848	40.3	324	356	439
Miscellaneous District Levy	614	6.4	52	28	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$9,560</b>	<b>100.0</b>	<b>\$804</b>	<b>\$890</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,195</b>		<b>101</b>	<b>116</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>8,365</b>		<b>704</b>	<b>774</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$547,603		\$46,071	\$49,497	\$51,597
Net Tax Capacity (2000 Assessment)	7,665		645	633	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.189</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$6,377	47.2%	\$536	\$555	\$1,108
Sales/Use Tax (Calendar 2000)	2,681	19.9	226	277	607
Motor Vehicle Sales Tax (Calendar 2000)	1,155	8.6	97	110	103
Motor Vehicle License Tax (Calendar 2000)	1,091	8.1	92	106	107
Motor Fuels Tax (Calendar 2000)	1,469	10.9	124	136	121
Corporate Income Tax (Calendar 2000)	730	5.4	61	64	145
<b>Total State Taxes</b>	<b>\$13,502</b>	<b>100.0</b>	<b>\$1,136</b>	<b>\$1,248</b>	<b>\$2,191</b>

I. Major State Aids/Credits	TODD			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$29,857	55.9%	\$1,218	\$988	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	8,236	15.4	336	284	259
Minnesota Family Investment Program	280	0.5	11	14	16
General Assistance including GAMC	741	1.4	30	27	32
Social Services	3,649	6.8	149	172	142
Miscellaneous	495	0.9	20	19	20
Total	13,402	25.1	547	516	470
Highway Aid (Calendar 2001)					
County Aid	3,161	5.9	129	113	72
Municipal Aid	0	0.0	0	7	22
Township Aid	849	1.6	35	13	6
Total	4,009	7.5	164	133	100
Local Government Aid (Calendar 2001)	2,291	4.3	93	69	83
Disparity Reduction Aid (Calendar 2001)	175	0.3	7	3	5
HACA (Payable 2001)					
County HACA	1,585	3.0	65	44	42
City/Town HACA	800	1.5	33	33	46
School District HACA	592	1.1	24	8	3
Miscellaneous District HACA	32	0.1	1	1	6
Total	3,008	5.6	123	85	96
Criminal Justice Aid (Payable 2001)	119	0.2	5	6	6
Community Corrections Funding (2001)	506	0.9	21	18	16
<b>Total Aids</b>	<b>53,367</b>	<b>100.0</b>	<b>2,177</b>	<b>1,818</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,488	100.0	61	78	92
Miscellaneous Credits	0	0.0	0	7	4
<b>Total Property Tax Credits</b>	<b>1,488</b>	<b>100.0</b>	<b>61</b>	<b>84</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	495	66.4	20	17	15
Regular (Renters)	242	32.4	10	14	24
Targeting Refund	9	1.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>745</b>	<b>100.0</b>	<b>30</b>	<b>31</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$55,601</b>	<b>100.0</b>	<b>\$2,268</b>	<b>\$1,933</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$6,950	45.5%	\$284	\$309	\$292
City/Town Levy	2,683	17.6	109	161	187
School District Levy	5,238	34.3	214	366	439
Miscellaneous District Levy	395	2.6	16	24	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$15,266</b>	<b>100.0</b>	<b>\$623</b>	<b>\$860</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,488</b>		<b>61</b>	<b>84</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>13,778</b>		<b>562</b>	<b>776</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$719,123		\$29,335	\$53,016	\$51,597
Net Tax Capacity (2000 Assessment)	9,067		370	758	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.626</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$8,500	39.5%	\$347	\$602	\$1,108
Sales/Use Tax (Calendar 2000)	3,940	18.3	161	483	607
Motor Vehicle Sales Tax (Calendar 2000)	2,515	11.7	103	105	103
Motor Vehicle License Tax (Calendar 2000)	2,253	10.5	92	101	107
Motor Fuels Tax (Calendar 2000)	3,151	14.6	129	151	121
Corporate Income Tax (Calendar 2000)	1,165	5.4	48	72	145
<b>Total State Taxes</b>	<b>\$21,524</b>	<b>100.0</b>	<b>\$878</b>	<b>\$1,514</b>	<b>\$2,191</b>

I. Major State Aids/Credits	TRAVERSE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$3,726	36.2%	\$921	\$875	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	1,566	15.2	387	298	259
Minnesota Family Investment Program	36	0.3	9	13	16
General Assistance including GAMC	253	2.5	62	27	32
Social Services	674	6.6	167	165	142
Miscellaneous	61	0.6	15	16	20
Total	2,590	25.2	640	518	470
Highway Aid (Calendar 2001)					
County Aid	2,007	19.5	496	145	72
Municipal Aid	0	0.0	0	13	22
Township Aid	196	1.9	48	16	6
Total	2,203	21.4	544	173	100
Local Government Aid (Calendar 2001)	725	7.0	179	96	83
Disparity Reduction Aid (Calendar 2001)	47	0.5	12	2	5
HACA (Payable 2001)					
County HACA	578	5.6	143	51	42
City/Town HACA	257	2.5	64	36	46
School District HACA	0	0.0	0	5	3
Miscellaneous District HACA	76	0.7	19	3	6
Total	911	8.9	225	94	96
Criminal Justice Aid (Payable 2001)	18	0.2	4	5	6
Community Corrections Funding (2001)	69	0.7	17	16	16
<b>Total Aids</b>	<b>10,290</b>	<b>100.0</b>	<b>2,542</b>	<b>1,780</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	798	99.4	197	92	92
Miscellaneous Credits	5	0.6	1	21	4
<b>Total Property Tax Credits</b>	<b>803</b>	<b>100.0</b>	<b>198</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	75	60.4	18	14	15
Regular (Renters)	49	39.1	12	16	24
Targeting Refund	1	0.5	0	0	0
<b>Total Property Tax Refunds</b>	<b>124</b>	<b>100.0</b>	<b>31</b>	<b>30</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$11,216</b>	<b>100.0</b>	<b>\$2,771</b>	<b>\$1,922</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$1,854	35.6%	\$458	\$301	\$292
City/Town Levy	725	13.9	179	129	187
School District Levy	2,418	46.4	597	339	439
Miscellaneous District Levy	216	4.1	53	34	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$5,213</b>	<b>100.0</b>	<b>\$1,288</b>	<b>\$803</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>803</b>		<b>198</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>4,410</b>		<b>1,090</b>	<b>690</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$342,208		\$84,537	\$47,369	\$51,597
Net Tax Capacity (2000 Assessment)	4,213		1,041	650	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.105</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$2,148	46.3%	\$531	\$634	\$1,108
Sales/Use Tax (Calendar 2000)	825	17.8	204	427	607
Motor Vehicle Sales Tax (Calendar 2000)	491	10.6	121	102	103
Motor Vehicle License Tax (Calendar 2000)	482	10.4	119	98	107
Motor Fuels Tax (Calendar 2000)	511	11.0	126	144	121
Corporate Income Tax (Calendar 2000)	180	3.9	44	69	145
<b>Total State Taxes</b>	<b>\$4,636</b>	<b>100.0</b>	<b>\$1,145</b>	<b>\$1,474</b>	<b>\$2,191</b>

I. Major State Aids/Credits	WABASHA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$26,312	59.8%	\$1,211	\$829	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	5,029	11.4	231	220	259
Minnesota Family Investment Program	114	0.3	5	9	16
General Assistance including GAMC	285	0.6	13	19	32
Social Services	3,017	6.9	139	131	142
Miscellaneous	289	0.7	13	15	20
Total	8,733	19.8	402	395	470
Highway Aid (Calendar 2001)					
County Aid	4,029	9.2	185	97	72
Municipal Aid	0	0.0	0	19	22
Township Aid	192	0.4	9	9	6
Total	4,220	9.6	194	124	100
Local Government Aid (Calendar 2001)	2,083	4.7	96	100	83
Disparity Reduction Aid (Calendar 2001)	100	0.2	5	6	5
HACA (Payable 2001)					
County HACA	1,075	2.4	49	45	42
City/Town HACA	1,030	2.3	47	49	46
School District HACA	91	0.2	4	3	3
Miscellaneous District HACA	1	0.0	0	0	6
Total	2,197	5.0	101	96	96
Criminal Justice Aid (Payable 2001)	96	0.2	4	5	6
Community Corrections Funding (2001)	259	0.6	12	15	16
<b>Total Aids</b>	<b>44,001</b>	<b>100.0</b>	<b>2,025</b>	<b>1,572</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,162	100.0	99	95	92
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>2,162</b>	<b>100.0</b>	<b>99</b>	<b>95</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	375	61.4	17	14	15
Regular (Renters)	232	37.9	11	18	24
Targeting Refund	4	0.7	0	0	0
<b>Total Property Tax Refunds</b>	<b>611</b>	<b>100.0</b>	<b>28</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$46,774</b>	<b>100.0</b>	<b>\$2,153</b>	<b>\$1,698</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$6,016	39.3%	\$277	\$271	\$292
City/Town Levy	2,712	17.7	125	169	187
School District Levy	5,964	38.9	275	371	439
Miscellaneous District Levy	630	4.1	29	33	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$15,322</b>	<b>100.0</b>	<b>\$705</b>	<b>\$844</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,162</b>		<b>99</b>	<b>95</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>13,160</b>		<b>606</b>	<b>749</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$938,637		\$43,205	\$44,275	\$51,597
Net Tax Capacity (2000 Assessment)	12,042		554	659	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.235</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$14,523	51.7%	\$668	\$866	\$1,108
Sales/Use Tax (Calendar 2000)	5,153	18.3	237	440	607
Motor Vehicle Sales Tax (Calendar 2000)	2,466	8.8	114	104	103
Motor Vehicle License Tax (Calendar 2000)	2,404	8.6	111	104	107
Motor Fuels Tax (Calendar 2000)	2,205	7.8	101	127	121
Corporate Income Tax (Calendar 2000)	1,339	4.8	62	115	145
<b>Total State Taxes</b>	<b>\$28,090</b>	<b>100.0</b>	<b>\$1,293</b>	<b>\$1,756</b>	<b>\$2,191</b>

I. Major State Aids/Credits	WADENA			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$19,915	59.0%	\$1,451	\$988	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	5,492	16.3	400	284	259
Minnesota Family Investment Program	228	0.7	17	14	16
General Assistance including GAMC	300	0.9	22	27	32
Social Services	2,668	7.9	194	172	142
Miscellaneous	270	0.8	20	19	20
Total	8,957	26.5	652	516	470
Highway Aid (Calendar 2001)					
County Aid	2,168	6.4	158	113	72
Municipal Aid	0	0.0	0	7	22
Township Aid	142	0.4	10	13	6
Total	2,310	6.8	168	133	100
Local Government Aid (Calendar 2001)	1,219	3.6	89	69	83
Disparity Reduction Aid (Calendar 2001)	110	0.3	8	3	5
HACA (Payable 2001)					
County HACA	347	1.0	25	44	42
City/Town HACA	366	1.1	27	33	46
School District HACA	107	0.3	8	8	3
Miscellaneous District HACA	1	0.0	0	1	6
Total	822	2.4	60	85	96
Criminal Justice Aid (Payable 2001)	69	0.2	5	6	6
Community Corrections Funding (2001)	345	1.0	25	18	16
<b>Total Aids</b>	<b>33,747</b>	<b>100.0</b>	<b>2,458</b>	<b>1,818</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	779	100.0	57	78	92
Miscellaneous Credits	0	0.0	0	7	4
<b>Total Property Tax Credits</b>	<b>779</b>	<b>100.0</b>	<b>57</b>	<b>84</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	345	61.9	25	17	15
Regular (Renters)	203	36.5	15	14	24
Targeting Refund	9	1.6	1	0	0
<b>Total Property Tax Refunds</b>	<b>558</b>	<b>100.0</b>	<b>41</b>	<b>31</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$35,084</b>	<b>100.0</b>	<b>\$2,555</b>	<b>\$1,933</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$4,181	45.7%	\$305	\$309	\$292
City/Town Levy	1,663	18.2	121	161	187
School District Levy	2,883	31.5	210	366	439
Miscellaneous District Levy	431	4.7	31	24	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$9,158</b>	<b>100.0</b>	<b>\$667</b>	<b>\$860</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>779</b>		<b>57</b>	<b>84</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>8,379</b>		<b>610</b>	<b>776</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$362,011		\$26,366	\$53,016	\$51,597
Net Tax Capacity (2000 Assessment)	5,044		367	758	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.778</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$7,822	40.3%	\$570	\$602	\$1,108
Sales/Use Tax (Calendar 2000)	5,877	30.3	428	483	607
Motor Vehicle Sales Tax (Calendar 2000)	1,423	7.3	104	105	103
Motor Vehicle License Tax (Calendar 2000)	1,344	6.9	98	101	107
Motor Fuels Tax (Calendar 2000)	1,841	9.5	134	151	121
Corporate Income Tax (Calendar 2000)	1,117	5.7	81	72	145
<b>Total State Taxes</b>	<b>\$19,425</b>	<b>100.0</b>	<b>\$1,415</b>	<b>\$1,514</b>	<b>\$2,191</b>

I. Major State Aids/Credits	WASECA			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$20,316	58.5%	\$1,039	\$790	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	4,057	11.7	207	246	259
Minnesota Family Investment Program	218	0.6	11	9	16
General Assistance including GAMC	193	0.6	10	14	32
Social Services	1,784	5.1	91	135	142
Miscellaneous	226	0.7	12	13	20
Total	6,478	18.7	331	418	470
Highway Aid (Calendar 2001)					
County Aid	2,703	7.8	138	128	72
Municipal Aid	273	0.8	14	18	22
Township Aid	141	0.4	7	10	6
Total	3,118	9.0	159	156	100
Local Government Aid (Calendar 2001)	2,266	6.5	116	130	83
Disparity Reduction Aid (Calendar 2001)	32	0.1	2	5	5
HACA (Payable 2001)					
County HACA	1,403	4.0	72	48	42
City/Town HACA	718	2.1	37	48	46
School District HACA	0	0.0	0	4	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	2,121	6.1	108	100	96
Criminal Justice Aid (Payable 2001)	98	0.3	5	5	6
Community Corrections Funding (2001)	281	0.8	14	17	16
<b>Total Aids</b>	<b>34,709</b>	<b>100.0</b>	<b>1,775</b>	<b>1,621</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	2,249	94.7	115	113	92
Miscellaneous Credits	126	5.3	6	1	4
<b>Total Property Tax Credits</b>	<b>2,375</b>	<b>100.0</b>	<b>121</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	491	60.8	25	19	15
Regular (Renters)	302	37.5	15	17	24
Targeting Refund	14	1.7	1	1	0
<b>Total Property Tax Refunds</b>	<b>807</b>	<b>100.0</b>	<b>41</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$37,891</b>	<b>100.0</b>	<b>\$1,938</b>	<b>\$1,771</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$5,859	35.2%	\$300	\$297	\$292
City/Town Levy	2,972	17.9	152	163	187
School District Levy	7,659	46.0	392	367	439
Miscellaneous District Levy	149	0.9	8	29	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$16,640</b>	<b>100.0</b>	<b>\$851</b>	<b>\$857</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>2,375</b>		<b>121</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>14,265</b>		<b>730</b>	<b>744</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$935,555		\$47,845	\$49,363	\$51,597
Net Tax Capacity (2000 Assessment)	12,051		616	683	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.308</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$12,875	51.1%	\$658	\$740	\$1,108
Sales/Use Tax (Calendar 2000)	4,687	18.6	240	461	607
Motor Vehicle Sales Tax (Calendar 2000)	2,014	8.0	103	105	103
Motor Vehicle License Tax (Calendar 2000)	1,945	7.7	99	102	107
Motor Fuels Tax (Calendar 2000)	2,004	7.9	102	125	121
Corporate Income Tax (Calendar 2000)	1,689	6.7	86	92	145
<b>Total State Taxes</b>	<b>\$25,214</b>	<b>100.0</b>	<b>\$1,289</b>	<b>\$1,625</b>	<b>\$2,191</b>



I. Major State Aids/Credits	WASHINGTON			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$156,860	65.7%	\$761	\$804	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	24,779	10.4	120	255	259
Minnesota Family Investment Program	1,353	0.6	7	20	16
General Assistance including GAMC	2,434	1.0	12	39	32
Social Services	14,593	6.1	71	138	142
Miscellaneous	1,438	0.6	7	23	20
Total	44,598	18.7	216	475	470
Highway Aid (Calendar 2001)					
County Aid	5,483	2.3	27	24	72
Municipal Aid	5,114	2.1	25	29	22
Township Aid	111	0.0	1	0	6
Total	10,708	4.5	52	53	100
Local Government Aid (Calendar 2001)	4,610	1.9	22	68	83
Disparity Reduction Aid (Calendar 2001)	2	0.0	0	1	5
HACA (Payable 2001)					
County HACA	8,864	3.7	43	37	42
City/Town HACA	7,571	3.2	37	49	46
School District HACA	50	0.0	0	1	3
Miscellaneous District HACA	1,934	0.8	9	10	6
Total	18,420	7.7	89	96	96
Criminal Justice Aid (Payable 2001)	1,073	0.4	5	7	6
Community Corrections Funding (2001)	2,327	1.0	11	15	16
<b>Total Aids</b>	<b>238,597</b>	<b>100.0</b>	<b>1,158</b>	<b>1,519</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	22,266	99.9	108	93	92
Miscellaneous Credits	24	0.1	0	0	4
<b>Total Property Tax Credits</b>	<b>22,290</b>	<b>100.0</b>	<b>108</b>	<b>93</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	2,694	43.7	13	15	15
Regular (Renters)	3,420	55.5	17	30	24
Targeting Refund	44	0.7	0	0	0
<b>Total Property Tax Refunds</b>	<b>6,158</b>	<b>100.0</b>	<b>30</b>	<b>46</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$267,045</b>	<b>100.0</b>	<b>\$1,296</b>	<b>\$1,658</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$45,367	18.8%	\$220	\$282	\$292
City/Town Levy	39,980	16.6	194	214	187
School District Levy	113,367	47.0	550	509	439
Miscellaneous District Levy	42,272	17.5	205	321	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$240,986</b>	<b>100.0</b>	<b>\$1,170</b>	<b>\$1,326</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>22,290</b>		<b>108</b>	<b>93</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>218,696</b>		<b>1,061</b>	<b>1,233</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$12,334,315		\$59,867	\$57,111	\$51,597
Net Tax Capacity (2000 Assessment)	198,360		963	1,025	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.113</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$301,034	61.6%	\$1,461	\$1,432	\$1,108
Sales/Use Tax (Calendar 2000)	102,280	20.9	496	750	607
Motor Vehicle Sales Tax (Calendar 2000)	21,534	4.4	105	103	103
Motor Vehicle License Tax (Calendar 2000)	23,414	4.8	114	111	107
Motor Fuels Tax (Calendar 2000)	22,741	4.7	110	108	121
Corporate Income Tax (Calendar 2000)	17,361	3.6	84	192	145
<b>Total State Taxes</b>	<b>\$488,364</b>	<b>100.0</b>	<b>\$2,370</b>	<b>\$2,695</b>	<b>\$2,191</b>

I. Major State Aids/Credits	WATONWAN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$11,430	48.1%	\$965	\$790	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	4,428	18.6	374	246	259
Minnesota Family Investment Program	144	0.6	12	9	16
General Assistance including GAMC	186	0.8	16	14	32
Social Services	1,762	7.4	149	135	142
Miscellaneous	222	0.9	19	13	20
Total	6,742	28.4	569	418	470
Highway Aid (Calendar 2001)					
County Aid	2,127	9.0	180	128	72
Municipal Aid	0	0.0	0	18	22
Township Aid	194	0.8	16	10	6
Total	2,321	9.8	196	156	100
Local Government Aid (Calendar 2001)	1,558	6.6	132	130	83
Disparity Reduction Aid (Calendar 2001)	13	0.1	1	5	5
HACA (Payable 2001)					
County HACA	802	3.4	68	48	42
City/Town HACA	473	2.0	40	48	46
School District HACA	46	0.2	4	4	3
Miscellaneous District HACA	0	0.0	0	1	6
Total	1,321	5.6	112	100	96
Criminal Justice Aid (Payable 2001)	63	0.3	5	5	6
Community Corrections Funding (2001)	308	1.3	26	17	16
<b>Total Aids</b>	<b>23,756</b>	<b>100.0</b>	<b>2,006</b>	<b>1,621</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,414	100.0	119	113	92
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>1,414</b>	<b>100.0</b>	<b>119</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	269	60.5	23	19	15
Regular (Renters)	146	32.8	12	17	24
Targeting Refund	30	6.7	3	1	0
<b>Total Property Tax Refunds</b>	<b>445</b>	<b>100.0</b>	<b>38</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$25,614</b>	<b>100.0</b>	<b>\$2,163</b>	<b>\$1,771</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$4,508	43.5%	\$381	\$297	\$292
City/Town Levy	1,566	15.1	132	163	187
School District Levy	4,108	39.7	347	367	439
Miscellaneous District Levy	172	1.7	15	29	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$10,354</b>	<b>100.0</b>	<b>\$874</b>	<b>\$857</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,414</b>		<b>119</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>8,940</b>		<b>755</b>	<b>744</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$576,122		\$48,643	\$49,363	\$51,597
Net Tax Capacity (2000 Assessment)	7,173		606	683	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.343</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$6,076	43.5%	\$513	\$740	\$1,108
Sales/Use Tax (Calendar 2000)	2,742	19.6	231	461	607
Motor Vehicle Sales Tax (Calendar 2000)	1,267	9.1	107	105	103
Motor Vehicle License Tax (Calendar 2000)	1,194	8.5	101	102	107
Motor Fuels Tax (Calendar 2000)	1,843	13.2	156	125	121
Corporate Income Tax (Calendar 2000)	853	6.1	72	92	145
<b>Total State Taxes</b>	<b>\$13,975</b>	<b>100.0</b>	<b>\$1,180</b>	<b>\$1,625</b>	<b>\$2,191</b>

I. Major State Aids/Credits	WILKIN			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$6,383	38.7%	\$901	\$875	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	2,595	15.7	366	298	259
Minnesota Family Investment Program	104	0.6	15	13	16
General Assistance including GAMC	114	0.7	16	27	32
Social Services	1,133	6.9	160	165	142
Miscellaneous	93	0.6	13	16	20
Total	4,039	24.5	570	518	470
Highway Aid (Calendar 2001)					
County Aid	2,992	18.1	422	145	72
Municipal Aid	0	0.0	0	13	22
Township Aid	367	2.2	52	16	6
Total	3,359	20.4	474	173	100
Local Government Aid (Calendar 2001)	1,325	8.0	187	96	83
Disparity Reduction Aid (Calendar 2001)	30	0.2	4	2	5
HACA (Payable 2001)					
County HACA	935	5.7	132	51	42
City/Town HACA	243	1.5	34	36	46
School District HACA	97	0.6	14	5	3
Miscellaneous District HACA	0	0.0	0	3	6
Total	1,276	7.7	180	94	96
Criminal Justice Aid (Payable 2001)	41	0.3	6	5	6
Community Corrections Funding (2001)	50	0.3	7	16	16
<b>Total Aids</b>	<b>16,502</b>	<b>100.0</b>	<b>2,330</b>	<b>1,780</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,361	98.3	192	92	92
Miscellaneous Credits	23	1.7	3	21	4
<b>Total Property Tax Credits</b>	<b>1,384</b>	<b>100.0</b>	<b>196</b>	<b>113</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	64	48.9	9	14	15
Regular (Renters)	66	50.9	9	16	24
Targeting Refund	0	0.1	0	0	0
<b>Total Property Tax Refunds</b>	<b>130</b>	<b>100.0</b>	<b>18</b>	<b>30</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$18,016</b>	<b>100.0</b>	<b>\$2,544</b>	<b>\$1,922</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$2,837	40.5%	\$401	\$301	\$292
City/Town Levy	758	10.8	107	129	187
School District Levy	3,143	44.8	444	339	439
Miscellaneous District Levy	273	3.9	39	34	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$7,011</b>	<b>100.0</b>	<b>\$990</b>	<b>\$803</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,384</b>		<b>196</b>	<b>113</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>5,626</b>		<b>795</b>	<b>690</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$551,195		\$77,841	\$47,369	\$51,597
Net Tax Capacity (2000 Assessment)	6,739		952	650	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>0.971</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$4,490	47.8%	\$634	\$634	\$1,108
Sales/Use Tax (Calendar 2000)	1,301	13.8	184	427	607
Motor Vehicle Sales Tax (Calendar 2000)	748	8.0	106	102	103
Motor Vehicle License Tax (Calendar 2000)	717	7.6	101	98	107
Motor Fuels Tax (Calendar 2000)	1,786	19.0	252	144	121
Corporate Income Tax (Calendar 2000)	351	3.7	50	69	145
<b>Total State Taxes</b>	<b>\$9,393</b>	<b>100.0</b>	<b>\$1,326</b>	<b>\$1,474</b>	<b>\$2,191</b>

I. Major State Aids/Credits	WINONA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$32,973	46.5%	\$659	\$829	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	11,364	16.0	227	220	259
Minnesota Family Investment Program	418	0.6	8	9	16
General Assistance including GAMC	880	1.2	18	19	32
Social Services	7,060	10.0	141	131	142
Miscellaneous	630	0.9	13	15	20
Total	20,352	28.7	407	395	470
Highway Aid (Calendar 2001)					
County Aid	3,905	5.5	78	97	72
Municipal Aid	763	1.1	15	19	22
Township Aid	239	0.3	5	9	6
Total	4,907	6.9	98	124	100
Local Government Aid (Calendar 2001)	6,967	9.8	139	100	83
Disparity Reduction Aid (Calendar 2001)	201	0.3	4	6	5
HACA (Payable 2001)					
County HACA	1,873	2.6	37	45	42
City/Town HACA	2,584	3.6	52	49	46
School District HACA	31	0.0	1	3	3
Miscellaneous District HACA	57	0.1	1	0	6
Total	4,544	6.4	91	96	96
Criminal Justice Aid (Payable 2001)	271	0.4	5	5	6
Community Corrections Funding (2001)	678	1.0	14	15	16
<b>Total Aids</b>	<b>70,893</b>	<b>100.0</b>	<b>1,417</b>	<b>1,572</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	3,897	98.4	78	95	92
Miscellaneous Credits	62	1.6	1	0	4
<b>Total Property Tax Credits</b>	<b>3,960</b>	<b>100.0</b>	<b>79</b>	<b>95</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	567	37.0	11	14	15
Regular (Renters)	957	62.5	19	18	24
Targeting Refund	8	0.5	0	0	0
<b>Total Property Tax Refunds</b>	<b>1,532</b>	<b>100.0</b>	<b>31</b>	<b>32</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$76,385</b>	<b>100.0</b>	<b>\$1,527</b>	<b>\$1,698</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$10,638	32.3%	\$213	\$271	\$292
City/Town Levy	7,713	23.4	154	169	187
School District Levy	13,033	39.6	261	371	439
Miscellaneous District Levy	1,550	4.7	31	33	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$32,933</b>	<b>100.0</b>	<b>\$658</b>	<b>\$844</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>3,960</b>		<b>79</b>	<b>95</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>28,973</b>		<b>579</b>	<b>749</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$1,874,924		\$37,477	\$44,275	\$51,597
Net Tax Capacity (2000 Assessment)	27,795		556	659	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.164</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$34,788	47.6%	\$695	\$866	\$1,108
Sales/Use Tax (Calendar 2000)	17,265	23.6	345	440	607
Motor Vehicle Sales Tax (Calendar 2000)	4,687	6.4	94	104	103
Motor Vehicle License Tax (Calendar 2000)	4,599	6.3	92	104	107
Motor Fuels Tax (Calendar 2000)	6,657	9.1	133	127	121
Corporate Income Tax (Calendar 2000)	5,108	7.0	102	115	145
<b>Total State Taxes</b>	<b>\$73,104</b>	<b>100.0</b>	<b>\$1,461</b>	<b>\$1,756</b>	<b>\$2,191</b>

I. Major State Aids/Credits	WRIGHT			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$89,387	66.8%	\$946	\$935	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	13,499	10.1	143	162	259
Minnesota Family Investment Program	652	0.5	7	7	16
General Assistance including GAMC	1,369	1.0	14	15	32
Social Services	9,423	7.0	100	98	142
Miscellaneous	1,062	0.8	11	12	20
Total	26,005	19.4	275	294	470
Highway Aid (Calendar 2001)					
County Aid	5,821	4.4	62	52	72
Municipal Aid	1,321	1.0	14	16	22
Township Aid	309	0.2	3	3	6
Total	7,451	5.6	79	71	100
Local Government Aid (Calendar 2001)	3,523	2.6	37	55	83
Disparity Reduction Aid (Calendar 2001)	21	0.0	0	1	5
HACA (Payable 2001)					
County HACA	2,565	1.9	27	28	42
City/Town HACA	2,709	2.0	29	34	46
School District HACA	293	0.2	3	6	3
Miscellaneous District HACA	249	0.2	3	2	6
Total	5,816	4.3	62	69	96
Criminal Justice Aid (Payable 2001)	462	0.3	5	4	6
Community Corrections Funding (2001)	1,146	0.9	12	16	16
<b>Total Aids</b>	<b>133,812</b>	<b>100.0</b>	<b>1,416</b>	<b>1,447</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	9,022	99.7	95	84	92
Miscellaneous Credits	25	0.3	0	0	4
<b>Total Property Tax Credits</b>	<b>9,047</b>	<b>100.0</b>	<b>96</b>	<b>84</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	1,389	49.2	15	14	15
Regular (Renters)	1,393	49.3	15	19	24
Targeting Refund	44	1.6	0	1	0
<b>Total Property Tax Refunds</b>	<b>2,825</b>	<b>100.0</b>	<b>30</b>	<b>34</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$145,684</b>	<b>100.0</b>	<b>\$1,542</b>	<b>\$1,565</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$21,520	24.2%	\$228	\$257	\$292
City/Town Levy	17,919	20.2	190	184	187
School District Levy	45,049	50.7	477	434	439
Miscellaneous District Levy	4,371	4.9	46	55	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$88,859</b>	<b>100.0</b>	<b>\$940</b>	<b>\$930</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>9,047</b>		<b>96</b>	<b>84</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>79,812</b>		<b>845</b>	<b>846</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$4,561,093		\$48,268	\$43,758	\$51,597
Net Tax Capacity (2000 Assessment)	71,755		759	719	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.160</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$88,601	55.0%	\$938	\$848	\$1,108
Sales/Use Tax (Calendar 2000)	32,232	20.0	341	480	607
Motor Vehicle Sales Tax (Calendar 2000)	9,873	6.1	104	100	103
Motor Vehicle License Tax (Calendar 2000)	10,046	6.2	106	100	107
Motor Fuels Tax (Calendar 2000)	14,134	8.8	150	136	121
Corporate Income Tax (Calendar 2000)	6,240	3.9	66	90	145
<b>Total State Taxes</b>	<b>\$161,126</b>	<b>100.0</b>	<b>\$1,705</b>	<b>\$1,755</b>	<b>\$2,191</b>

I. Major State Aids/Credits	YELLOW MEDICINE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2000-2001)	\$10,594	43.3%	\$962	\$1,045	\$851
Human Services Aid (Calendar 2000)					
Medical Assistance	4,457	18.2	405	371	259
Minnesota Family Investment Program	57	0.2	5	6	16
General Assistance including GAMC	202	0.8	18	20	32
Social Services	1,837	7.5	167	173	142
Miscellaneous	174	0.7	16	18	20
Total	6,727	27.5	611	589	470
Highway Aid (Calendar 2001)					
County Aid	2,949	12.0	268	258	72
Municipal Aid	0	0.0	0	6	22
Township Aid	418	1.7	38	34	6
Total	3,367	13.8	306	298	100
Local Government Aid (Calendar 2001)	1,766	7.2	160	153	83
Disparity Reduction Aid (Calendar 2001)	106	0.4	10	19	5
HACA (Payable 2001)					
County HACA	1,076	4.4	98	91	42
City/Town HACA	635	2.6	58	61	46
School District HACA	0	0.0	0	6	3
Miscellaneous District HACA	0	0.0	0	2	6
Total	1,711	7.0	155	160	96
Criminal Justice Aid (Payable 2001)	41	0.2	4	4	6
Community Corrections Funding (2001)	167	0.7	15	14	16
<b>Total Aids</b>	<b>24,477</b>	<b>100.0</b>	<b>2,222</b>	<b>2,284</b>	<b>1,628</b>
<b>B. Property Tax Credits (Payable 2001)</b>					
Education Homestead & Agricultural Credits	1,423	97.6	129	115	92
Miscellaneous Credits	36	2.4	3	1	4
<b>Total Property Tax Credits</b>	<b>1,459</b>	<b>100.0</b>	<b>132</b>	<b>116</b>	<b>96</b>
<b>C. Property Tax Refunds (00 filed 01)</b>					
Regular (Homeowners)	329	70.0	30	23	15
Regular (Renters)	110	23.4	10	11	24
Targeting Refund	31	6.6	3	1	0
<b>Total Property Tax Refunds</b>	<b>470</b>	<b>100.0</b>	<b>43</b>	<b>36</b>	<b>39</b>
<b>Total Aids/Credits</b>	<b>\$26,406</b>	<b>100.0</b>	<b>\$2,397</b>	<b>\$2,436</b>	<b>\$1,763</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2001)</b>					
County Levy	\$5,149	45.9%	\$467	\$340	\$292
City/Town Levy	1,825	16.3	166	165	187
School District Levy	3,939	35.1	358	356	439
Miscellaneous District Levy	297	2.6	27	28	190
<b>Total Net Tax Capacity/Market Levy</b>	<b>\$11,209</b>	<b>100.0</b>	<b>\$1,018</b>	<b>\$890</b>	<b>\$1,108</b>
<b>Less Property Tax Credits</b>	<b>1,459</b>		<b>132</b>	<b>116</b>	<b>96</b>
<b>Net Property Taxes Payable</b>	<b>9,751</b>		<b>885</b>	<b>774</b>	<b>1,012</b>
<b>B. Property Valuation</b>					
Market Valuation (2000 Assessment)	\$577,206		\$52,397	\$49,497	\$51,597
Net Tax Capacity (2000 Assessment)	6,964		632	633	856
<b>C. Average NTC Tax Rate (Payable 2001)</b>	<b>1.535</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2000 filed 2001)	\$5,846	43.8%	\$531	\$555	\$1,108
Sales/Use Tax (Calendar 2000)	2,737	20.5	248	277	607
Motor Vehicle Sales Tax (Calendar 2000)	1,284	9.6	117	110	103
Motor Vehicle License Tax (Calendar 2000)	1,237	9.3	112	106	107
Motor Fuels Tax (Calendar 2000)	1,531	11.5	139	136	121
Corporate Income Tax (Calendar 2000)	720	5.4	65	64	145
<b>Total State Taxes</b>	<b>\$13,354</b>	<b>100.0</b>	<b>\$1,212</b>	<b>\$1,248</b>	<b>\$2,191</b>

## Appendices

- A.     **Education Aids** by Home County by School District, 2000/2001 School Year
- B.     **Selected Taxes** That are Not Entirely Allocated to Minnesota Counties
- C.     **2000 Personal Income** by County
- D.     **2000 Personal Income, Taxes, and Aids/Credits** by Economic Development Region
- E.     **State Aid Reduction to Municipalities** from Tax Increment Financing, 2001 Aid Year





## Appendix A

### Education Aids by Home County by School District 2000/2001 School Year\*

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Aitkin	1	\$5,680,761	Brown	81	\$701,278	Clay	146	\$3,972,069
	2	2,733,058		84	3,414,026		150	5,745,724
	4	3,035,047		85	3,523,811		152	35,933,245
				88	12,965,924		914	1,675,426
	Total	11,448,866		Total	20,605,040		2164	7,021,792
Anoka	11	213,577,452	Carlton	91	3,783,933	Clearwater	Total	54,348,257
	12	37,181,138		93	3,749,009		162	6,849,313
	13	14,630,022		94	14,582,220		2311	2,577,401
	14	12,523,013		95	2,120,916	Total		
	15	30,015,714		97	4,075,436			9,426,714
	16	17,800,010		99	5,742,578			
	Total	325,727,350		100	2,046,895	Cook	166	1,761,412
Becker	22	15,340,239	Carver	Total	36,100,989	Cottonwood	Total	1,761,412
	23	7,121,829		108	6,161,351		173	2,726,368
	25	631,434		110	9,859,028		175	1,214,528
	2889	2,935,515		111	6,419,351		177	6,031,767
	Total	26,029,016		112	37,149,988		Total	9,972,663
Beltrami	31	32,369,379	Cass	Total	59,589,716	Crow Wing	181	35,160,809
	32	5,295,170		113	3,872,099		182	5,816,722
	36	2,706,492		115	8,721,021		186	2,274,941
	38	12,124,866		116	2,939,370	Total		
	Total	52,495,908		118	2,188,371			43,252,472
Benton	47	18,061,376	Chippewa	2174	5,773,341	Dakota	6	18,928,138
	51	9,992,415		Total	23,494,202		191	54,789,319
	Total	28,053,790		129	9,659,385		192	26,946,307
Big Stone	62	4,016,588	Chisago	2180	4,693,273		194	44,262,020
	2888	3,037,638		Total	14,352,658		195	1,763,575
				138	19,703,687		196	130,611,751
	Total	7,054,226		139	5,279,912		197	14,166,470
Blue Earth	75	3,487,165	Dodge	323	169,517		199	19,895,849
	77	31,217,050		2144	16,497,277		200	26,280,027
	2071	4,844,259		Total	41,650,394	Total		
	2135	6,241,256						337,643,456
	Total	45,789,729					203	4,743,159
						Total	204	9,655,121
							2125	6,190,203
							Total	20,588,483

\* See page 11 for a description of what is included in the "education aid" amount.

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Douglas	206	\$19,459,843	Hennepin	1	\$338,633,726	Kandiyohi	345	\$8,600,935
	207	1,661,218		270	20,634,427		347	25,536,287
	208	1,280,455		271	33,017,179		815	197,140
	213	3,537,595		272	31,671,569		Total	34,334,362
				273	15,386,653			
	Total	25,939,111		276	27,375,504	Kittson	356	1,471,905
				277	6,440,722		2171	1,521,101
Faribault	2134	5,075,829		278	6,933,135		2358	2,230,517
	2860	7,579,378		279	111,576,882			
				280	17,440,117		Total	5,223,524
	Total	12,655,207		281	67,347,439			
				282	6,668,681			
Fillmore	229	2,015,631		283	13,801,233	Koochiching	361	8,148,388
	238	2,172,257		284	23,623,894		362	2,437,194
	239	3,887,780		286	9,189,673		363	3,655,140
	2137	5,559,464		Total	729,740,834		Total	14,240,722
	2198	4,011,326						
	Total	17,646,458	Houston	294	2,501,205	Lac Qui Parle	371	637,195
				297	2,337,622		378	3,158,609
Freeborn	241	21,323,510		299	5,679,216		2853	6,370,463
	242	2,194,505		300	9,282,194			
	2886	2,524,337		Total	19,800,237		Total	10,166,267
	Total	26,042,353				Lake	381	9,851,935
			Hubbard	306	2,259,312		Total	9,851,935
Goodhue	252	6,674,369		308	2,696,354			
	253	2,910,590		309	8,967,042			
	255	6,650,117		Total	13,922,708	Lake of the Woods	390	4,339,850
	256	10,862,947					Total	4,339,850
	2172	5,095,938	Isanti	314	5,938,722			
	Total	32,193,962		911	26,025,938	LeSueur	391	1,951,696
				Total	31,964,660		392	4,084,767
Grant	261	1,677,083					394	5,734,829
	264	610,127	Itasca	316	9,192,109		2143	5,248,875
	2342	4,456,521		317	5,964,981		2397	7,686,509
	Total	6,743,731		318	17,882,677		Total	24,706,677
				319	4,773,484			
				Total	37,813,252	Lincoln	402	1,140,042
			Jackson	330	1,776,855		403	1,386,872
				2862	6,554,871		404	1,181,761
							409	1,699,759
				Total	8,331,726		Total	5,408,434
			Kanabec	332	9,959,559			
				333	4,662,712			
				Total	14,622,271			

**Education Aids by Home County by School District  
2000/2001 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid	
Lyon	411	\$738,940	Morrison	482	\$20,339,893	Otter Tail	542	\$1,393,808	
	413	11,705,636		484	6,164,545		544	16,448,232	
	414	2,650,937		485	4,467,108		545	1,972,521	
	415	676,188		486	2,475,132		547	3,687,032	
	417	3,917,509		487	2,563,691		548	5,640,030	
	418	867,372					549	8,290,169	
	2167	2,609,532		Total	36,010,369		550	2,596,455	
					553	4,720,901			
	Total	23,166,113	Mower	492	22,692,147				
				495	1,752,775		Total	44,749,147	
McLeod	423	15,235,545		497	1,460,144	Pennington			
	424	2,760,642		499	1,976,119		561	1,694,054	
	2859	9,847,781		500	3,506,834		564	12,312,424	
	2887	2,383,802							
	Total	30,227,770		Total	31,388,020		Total	14,006,478	
Mahnommen	432	5,473,965	Murray	505	2,880,083	Pine	577	2,885,918	
	435	4,445,593		2169	4,125,673		578	8,707,732	
					2165		5,994,084		
	Total	9,919,558	Total	7,005,756	2580		6,160,237		
Marshall	441	2,014,020	Nicollet	507	1,715,703		Total	23,747,971	
	447	1,672,633		508	10,945,328				
	2176	3,446,746			Pipestone		581	1,531,466	
	2856	2,277,421	Total	12,661,031	584		934,793		
					2689	7,628,646			
Martin			Nobles	511	3,431,819		Total	10,094,905	
				513	918,003				
				514	1,023,867				
				516	802,261		592	833,709	
	458	1,985,150	518	14,384,823	593	9,031,150			
	2448	3,841,520			595	10,702,584			
	2536	1,127,656			599	3,473,297			
	2752	10,448,438	Total	20,560,773	600	1,235,494			
		Norman	2215	2,714,883	601	4,502,609			
			2527	2,208,381	2609	3,039,051			
			2854	2,917,830					
Meeker	463	4,926,927				Total	32,817,895		
	465	10,823,721							
	466	11,736,688							
	2396	4,971,187	Total	7,841,095	Pope	611	643,688		
						2149	8,888,665		
		Olmsted	227	4,735,454					
			531	7,712,628		Total	9,532,352		
Mille Lacs	473		2,543,592	533		5,271,945			
	477		16,224,049	534		9,870,321	Ramsey	621	50,248,727
	480	4,243,327	535	77,385,939	622	50,989,838			
	912	11,004,957			623	24,340,872			
		Total	104,976,288	624	42,095,993				
					625	305,724,488			
						Total	473,399,917		

**Education Aids by Home County by School District  
2000/2001 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Red Lake	627	\$1,319,111	St. Louis	695	\$5,372,791	Steele	756	\$4,101,524
	628	1,030,791		696	3,118,007		761	25,912,687
	630	2,994,087		698	2,579,411		763	2,485,309
	Total	5,343,989		700	9,299,658	Total		
Redwood				701	16,604,817			32,499,519
	631	316,064		704	10,532,849			
	635	612,412		706	10,843,398		768	1,349,760
	640	2,222,061		707	951,236		769	5,317,655
	641	704,149		709	71,555,901		771	1,023,015
	2754	1,710,136		712	3,335,519	Total		
	2758	7,592,328		2142	14,297,978			7,690,431
	2884	2,480,021		2154	8,629,325			
	Total	15,637,173		2711	6,099,815	Swift	775	3,759,591
				Total	163,220,705		777	6,028,506
Renville	2159	2,491,284	Scott	716	6,215,180	Total		9,788,097
	2534	4,836,928		717	6,832,647		786	3,713,723
	2890	3,923,955		719	22,004,138		787	3,386,300
	Total	11,252,167		720	20,309,955		2170	10,856,808
				721	13,223,870		2753	8,930,959
Rice	656	24,209,699	Total		68,585,790		2759	2,968,776
	659	17,584,014				Total		
	Total	41,793,714						29,856,566
Rock	671	1,488,410	Sherburne	726	2,222,523	Traverse	801	1,109,458
	2184	6,717,090		727	13,902,950		803	2,616,996
	Total			728	45,716,185	Total		
				Total	61,841,658			3,726,454
Roseau	676	1,397,806	Sibley	2310	6,506,258	Wabasha	806	3,086,868
	682	8,463,540		2365	4,453,685		810	5,973,179
	690	8,160,713	Total		10,959,943		811	3,628,136
	2683	3,472,579					813	6,919,668
	Total	21,494,637					2805	6,703,835
Stearns				738	6,473,300	Total		
				739	4,938,086			26,311,687
				740	9,499,437			
				741	6,548,758	Wadena	818	3,013,238
				742	56,083,202		820	3,619,480
				743	6,946,761		821	4,251,044
				745	9,582,149		2155	9,031,690
				748	14,523,784	Total		
				750	12,161,857			19,915,451
				2364	5,143,226			
			Total		131,900,559			

**Education Aids by Home County by School District  
2000/2001 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid	
Waseca	829	\$12,291,031	Watonwan	836	\$958,319	Wright	876	8,989,066	
	2168	4,986,707		837	3,423,216		877	23,291,182	
	2835	3,037,813		840	7,048,906		879	8,142,595	
							881	4,595,819	
	Total	20,315,551		Total	11,430,441		882	16,193,781	
Washington	831	35,303,781	Wilkin	846	4,525,147		883	8,804,039	
	832	13,021,930		850	1,333,828		885	14,888,109	
	833	71,679,055		852	523,648		2687	4,482,680	
	834	36,855,077					Total	89,387,271	
	Total	156,859,843		Total	6,382,623				
			Winona	857	4,122,024	Yellow Medicine	891	4,060,889	
				858	5,236,728		2190	6,532,753	
				861	23,614,123		Total	10,593,642	
				Total	32,972,875				
<hr/>									
State Total:							\$4,238,433,378		

## 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	\$5,516,991,626	96.6%	\$196,970,916	3.4%	\$5,713,962,543
Sales/Use Tax**	\$3,023,455,999	83.0%	\$617,195,245	17.0%	\$3,640,651,244
Total	\$8,540,447,625	91.3%	\$814,166,161	8.7%	\$9,354,613,787

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\* Percents added across equal 100 percent.

\*\* See page 82 for discussion of estimated sales/use tax amounts not allocated to Minnesota counties.

## Appendix C

### 2000 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	\$311	\$20,242	\$25,209
Anoka	8,977	29,948	37,853
Becker	688	22,889	23,419
Beltrami	872	21,921	21,300
Benton	842	24,455	24,984
Big Stone	137	23,590	23,779
Blue Earth	1,568	28,047	26,137
Brown	721	26,852	26,137
Carlton	734	23,125	25,209
Carver	2,515	35,496	37,853
Cass	592	21,696	21,318
Chippewa	349	26,714	23,779
Chisago	1,174	28,260	23,549
Clay	1,181	23,020	23,419
Clearwater	169	20,161	21,300
Cook	136	26,236	25,209
Cottonwood	302	24,931	24,949
Crow Wing	1,301	23,505	21,318
Dakota	12,636	35,321	37,853
Dodge	466	26,128	27,525
Douglas	823	24,992	23,419
Faribault	398	24,685	26,137
Fillmore	489	23,133	27,525
Freeborn	768	23,615	27,525
Goodhue	1,254	28,393	27,525
Grant	154	24,647	23,419
Hennepin	48,363	43,310	37,853
Houston	505	25,576	27,525
Hubbard	379	20,558	21,300
Isanti	784	24,870	23,549
Itasca	969	22,028	25,209
Jackson	266	23,656	24,949
Kanabec	296	19,619	23,549
Kandiyohi	1,113	27,046	25,819
Kittson	144	27,345	25,135
Koochiching	350	24,453	25,209
Lac qui Parle	191	23,811	23,779
Lake	254	22,976	25,209
Lake of the Woods	101	22,338	21,300
LeSueur	690	27,054	26,137

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	\$140	\$21,846	\$24,949
Lyon	703	27,657	24,949
McLeod	940	26,947	25,819
Mahnomen	104	20,109	21,300
Marshall	258	25,475	25,135
Martin	596	27,369	26,137
Meeker	518	22,855	25,819
Mille Lacs	476	21,199	23,549
Morrison	633	19,919	21,318
Mower	1,001	25,877	27,525
Murray	218	23,844	24,949
Nicollet	810	27,113	26,137
Nobles	490	23,550	24,949
Norman	191	25,646	25,135
Olmsted	4,151	33,283	27,525
Ottertail	1,284	22,436	23,419
Pennington	369	27,206	25,135
Pine	503	18,852	23,549
Pipestone	245	24,866	24,949
Polk	766	24,441	25,135
Pope	260	23,111	23,419
Ramsey	17,682	34,601	37,853
Red Lake	90	21,084	25,135
Redwood	422	25,207	24,949
Renville	420	24,502	25,819
Rice	1,344	23,671	27,525
Rock	244	25,108	24,949
Roseau	402	24,655	25,135
St. Louis	5,363	26,768	25,209
Scott	2,968	32,608	37,853
Sherburne	1,584	24,269	24,984
Sibley	314	20,456	26,137
Stearns	3,224	24,146	24,984
Steele	936	27,719	27,525
Stevens	262	26,175	23,419
Swift	252	21,185	23,779
Todd	442	18,111	21,318
Traverse	101	24,509	23,419
Wabasha	545	25,190	27,525
Wadena	284	20,692	21,318
Waseca	452	23,140	26,137
Washington	7,155	35,326	37,853
Watonwan	273	23,075	26,137
Wilkin	172	24,054	23,419
Winona	1,230	24,598	27,525
Wright	2,444	26,931	24,984
Yellow Medicine	256	23,183	23,779
<b>Metro</b>	\$100,296	\$37,853	
<b>Nonmetro</b>	57,181	25,063	
<b>Statewide</b>	\$157,477	\$31,935	



## Appendix D

### 2000 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.”

Region		Per Capita		
Number	Name	Personal Income	Taxes	Aids/Credits
1	Northwest	\$25,135	\$1,426	\$2,441
2	Headwaters	21,300	1,310	2,285
3	Arrowhead	25,209	1,646	2,096
4	West Central	23,419	1,474	1,922
5	Five	21,318	1,514	1,933
6E	Six East	25,819	1,639	1,915
6W	Upper MN Valley	23,779	1,248	2,436
7E	East Central	23,549	1,480	1,885
7W	Central Minnesota	24,984	1,755	1,565
8	Southwest	26,137	1,415	2,107
9	Nine	26,137	1,625	1,771
10	Southeastern MN	27,525	1,756	1,698
11	Metro	37,853	2,695	1,658

## Appendix E

### State Aid Reduction to Municipalities from Tax Increment Financing 2001 Aid Year

Municipality	Municipal Aid Reductions	Municipality	Municipal Aid Reductions	<u>Municipality</u>	Municipal Aid Reductions
Afton	\$194	Dexter	\$997	Lino Lakes*	\$271,568
Aitkin	1,167	Dodge Center	8,864	Little Canada	3,114
Albany	6,019	Douglas County*	1,467	Little Falls	6,621
Albert Lea	19,285	Duluth	1,546	Long Prairie	1,611
Alexandria	13,880	East Grand Forks	55	Luverne	2,459
Amboy	102	Edgerton	178	Lyle	113
Anoka	64	Elk River	3,547	Mahtomedi	282
Apple Valley	8,576	Eveleth	3,101	Mankato	17,910
Arden Hills	1,480	Fairmont	1,295	Maple Grove*	460,778
Avon	143	Farmington	23,449	Maple Lake	11,261
Bagley	2,386	Fergus Falls	9,593	Maple Plain	68,333
Becker*	261,669	Foley	62	Mapleton	523
Belle Plaine	1,173	Fosston	4,342	Mapleview	746
Biwabik	6,791	Fridley	6,719	Maplewood	981
Blackduck	6,026	Frost	43	Marshall	5,752
Blue Earth	14,149	Garrison*	11,567	Medina*	20,683
Brainerd	1,976	Gaylord	586	Melrose	3,132
Brooklyn Park	106,902	Gibbon	391	Mille Lacs County*	1,297
Buffalo	17,681	Glencoe	12,897	Minneapolis	13,659
Byron	24,440	Glenwood	3,765	Monticello*	32,783
Caledonia	2,404	Goodview	17,513	Morrison County*	8,407
Cambridge	43,267	Grand Meadow	272	Motley	322
Cannon Falls	141	Halstad	408	Nashwauk	145
Cass County*	408	Hayfield	1,027	New Brighton	14,457
Centerville	6,021	Hermantown	46,835	New London	2,333
Chanhassen*	324,391	Hibbing	2,306	New Prague	5,211
Chaska	3,772	Hopkins	29,160	New Ulm	12,311
Chatfield	294	Howard Lake	17,936	New York Mills	74
Chisago City	3,043	Hoyt Lakes	544	Newport	3,195
Circle Pines	1,379	Hutchinson	1,848	Nisswa*	22,969
Cloquet	233,042	International Falls	1,050	North St. Paul	2,379
Cokato	761	Inver Grove Heights	433,502	Northfield	1,069
Cold Spring	261	Isle	3,522	Oakdale	390,695
Coleraine	5,174	Itasca County*	2,724	Onamia	1,552
Cook	2,035	Jordan	95,415	Ortonville	3,284
Cook County*	44,285	Kasson	138	Osseo	15,754
Cottage Grove	1,619	Kenyon	707	Park Rapids	24,234
Crookston	3,014	Kiester	147	Paynesville	9,219
Crosby	397	La Crescent	289	Pelican Rapids	638
Crosslake*	10,872	Lake City	22,642	Pierz	875
Dakota County*	6,865	Lake Crystal	135	Pine City	1,789
Dayton	4,058	Lakeville	3,088	Pine Island	14,912
Deerwood	9,992	Landfall	1,459	Pine River	285
Delano	24,772	Lanesboro	227	Plainview	1,215
Detroit Lakes	11,503	La Prairie	8,635	Plato	9,004

\* This reduction was a full or partial HACA reduction.

**State Aid Reduction to Municipalities from Tax Increment Financing  
2001 Aid Year**

<b>Municipality</b>	<b>Municipal Aid Reductions</b>	<b>Municipality</b>	<b>Municipal Aid Reductions</b>	<b><u>Municipality</u></b>	<b>Municipal Aid Reductions</b>
Preston	\$131	Spring Lake Park	\$1,783	Verndale	\$2,126
Prior Lake	6,274	Spring Valley	3,643	Wabasha	878
Red Lake Falls	491	St. Anthony	1,953	Wabasha County *	194
Red Wing	31,120	St. Clair	3,848	Wadena	245
Redwood Falls	48,194	St. Cloud	118,863	Waite Park	3,032
Renville	6,999	St. Louis Park	3,437	Waterville	880
Richfield	2,708	St. Michael	1,012	Waubun	844
Rockford	50,615	Starbuck	708	Wells	7,074
Rogers *	97,711	Stearns County *	8,222	Wheaton	46
Roseville	11,177	Stevens County *	6,089	White Bear Lake	178,138
Rush City	327	Stewartville	6,795	White Bear Township **	38,934
Sandstone	141	Stillwater	6,713	Willmar	23,603
Sauk Centre	4,282	Truman	2,826	Zimmerman	626
Shoreview	2,723	Two Harbors	30,094	Zumbrota	648
Spicer	1,333	Vadnais Heights *	26,335		
				<b>Total</b>	<b>\$4,237,615</b>

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\* This reduction was a full or partial HACA reduction.

\*\* This township aid reduction may result in a full or partial HACA reduction.