

House Research Department
December 2003

Major State Aids and Taxes
A Comparative Analysis

2002 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, corporate franchise (income) tax, and state property tax.

This report is divided into four major sections.

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

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

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

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

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 2002 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 few 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). Population used to calculate per capita amounts is for the year matching the year of the aid or tax (i.e., 2001 aid per capita amounts are calculated using 2001 population). This means the statewide per capita amount shown on the maps may differ slightly from the amounts in Tables 2 to 4, which use 2002 population for all aids and taxes for consistency.

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. 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.

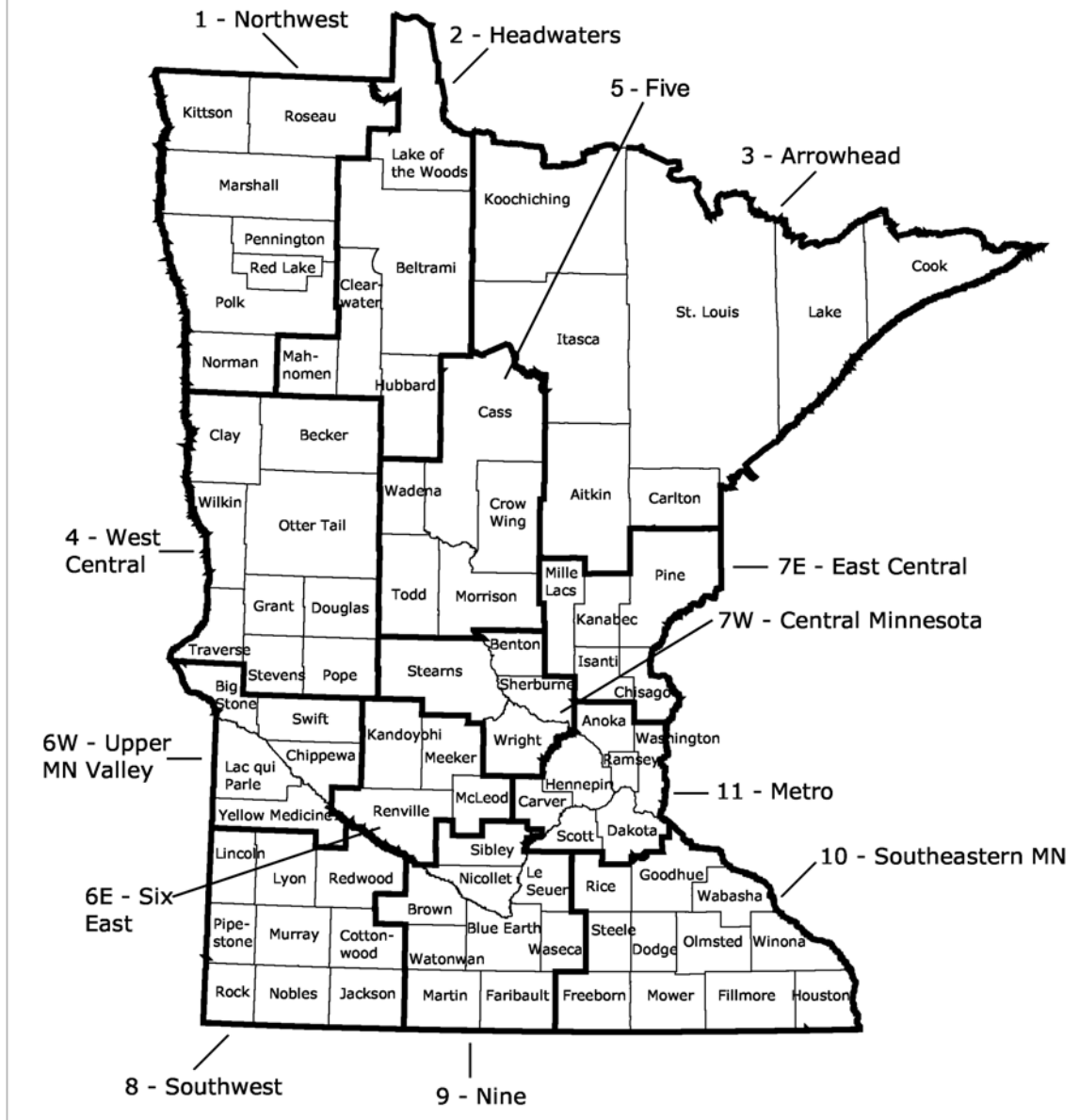
FIFTH PAGE: The bar graph on the last page of each set shows a per capita aid or tax, comparing the first year and the last year of the time period, unadjusted for inflation. The statewide per capita is shown on the top line, followed by the 12 nonmetro economic development regions. In the case of the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

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

The 2002 population estimates listed below, from the state demographer, are used to calculate the per capita amounts for the state, metro/nonmetro, regional, and county tables. The sections on each aid and tax use the population that most closely matches the year of the aid or tax (2001 or 2002).

<u>County name</u>	<u>Population</u>	<u>% State Total</u>	<u>County Name</u>	<u>Population</u>	<u>% State Total</u>
Aitkin	15,495	0.3%	Martin	21,394	0.4%
Anoka	308,171	6.1	Meeker	22,875	0.5
Becker	30,646	0.6	Mille Lacs	23,531	0.5
Beltrami	40,959	0.8	Morrison	32,356	0.6
Benton	36,355	0.7	Mower	38,940	0.8
Big Stone	5,683	0.1	Murray	9,086	0.2
Blue Earth	57,053	1.1	Nicollet	30,471	0.6
Brown	26,740	0.5	Nobles	20,532	0.4
Carlton	32,547	0.6	Norman	7,326	0.1
Carver	75,312	1.5	Olmsted	129,804	2.6
Cass	27,825	0.6	Otter Tail	57,992	1.2
Chippewa	12,994	0.3	Pennington	13,563	0.3
Chisago	44,780	0.9	Pine	27,340	0.5
Clay	52,024	1.0	Pipestone	9,840	0.2
Clearwater	8,389	0.2	Polk	31,253	0.6
Cook	5,223	0.1	Pope	11,216	0.2
Cottonwood	12,026	0.2	Ramsey	514,748	10.2
Crow Wing	57,132	1.1	Red Lake	4,296	0.1
Dakota	369,593	7.3	Redwood	16,519	0.3
Dodge	18,575	0.4	Renville	17,076	0.3
Douglas	33,795	0.7	Rice	58,628	1.2
Faribault	15,975	0.3	Rock	9,809	0.2
Fillmore	21,418	0.4	Roseau	16,251	0.3
Freeborn	32,206	0.6	St. Louis	199,805	4.0
Goodhue	45,070	0.9	Scott	99,488	2.0
Grant	6,266	0.1	Sherburne	71,537	1.4
Hennepin	1,130,880	22.5	Sibley	15,435	0.3
Houston	19,907	0.4	Stearns	136,452	2.7
Hubbard	18,480	0.4	Steele	34,429	0.7
Isanti	33,757	0.7	Stevens	10,011	0.2
Itasca	44,191	0.9	Swift	11,556	0.2
Jackson	11,245	0.2	Todd	24,465	0.5
Kanabec	15,468	0.3	Traverse	3,965	0.1
Kandiyohi	41,307	0.8	Wabasha	21,883	0.4
Kittson	5,111	0.1	Wadena	13,674	0.3
Koochiching	13,990	0.3	Waseca	19,541	0.4
Lac Qui Parle	7,973	0.2	Washington	210,724	4.2
Lake	11,088	0.2	Watsonwan	11,789	0.2
Lake of the Woods	4,404	0.1	Wilkin	7,020	0.1
Le Sueur	25,987	0.5	Winona	49,623	1.0
Lincoln	6,299	0.1	Wright	98,410	2.0
Lyon	25,294	0.5	Yellow Medicine	10,820	0.2
McLeod	35,500	0.7			
Mahnomen	5,139	0.1			
Marshall	9,916	0.2			
			METRO	2,708,916	53.8%
			NONMETRO	2,324,745	46.2%
			STATE TOTAL	5,033,661	100.0%

Minnesota Counties and Economic Development Regions



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

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.

Aid Amount and Reporting

2001/2002 Education Aid: \$4.3 billion

The total education aid for the 2001/2002 school year is \$4,298,023,321. 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 Education, is listed in Appendix A.

The education aid total does not include \$82,049,472 that went to the 83 charter schools operating in 2001/2002, and also does not include lesser amounts spent on metropolitan intermediate school districts and nonmetropolitan educational cooperative districts.¹

Recent Law Changes

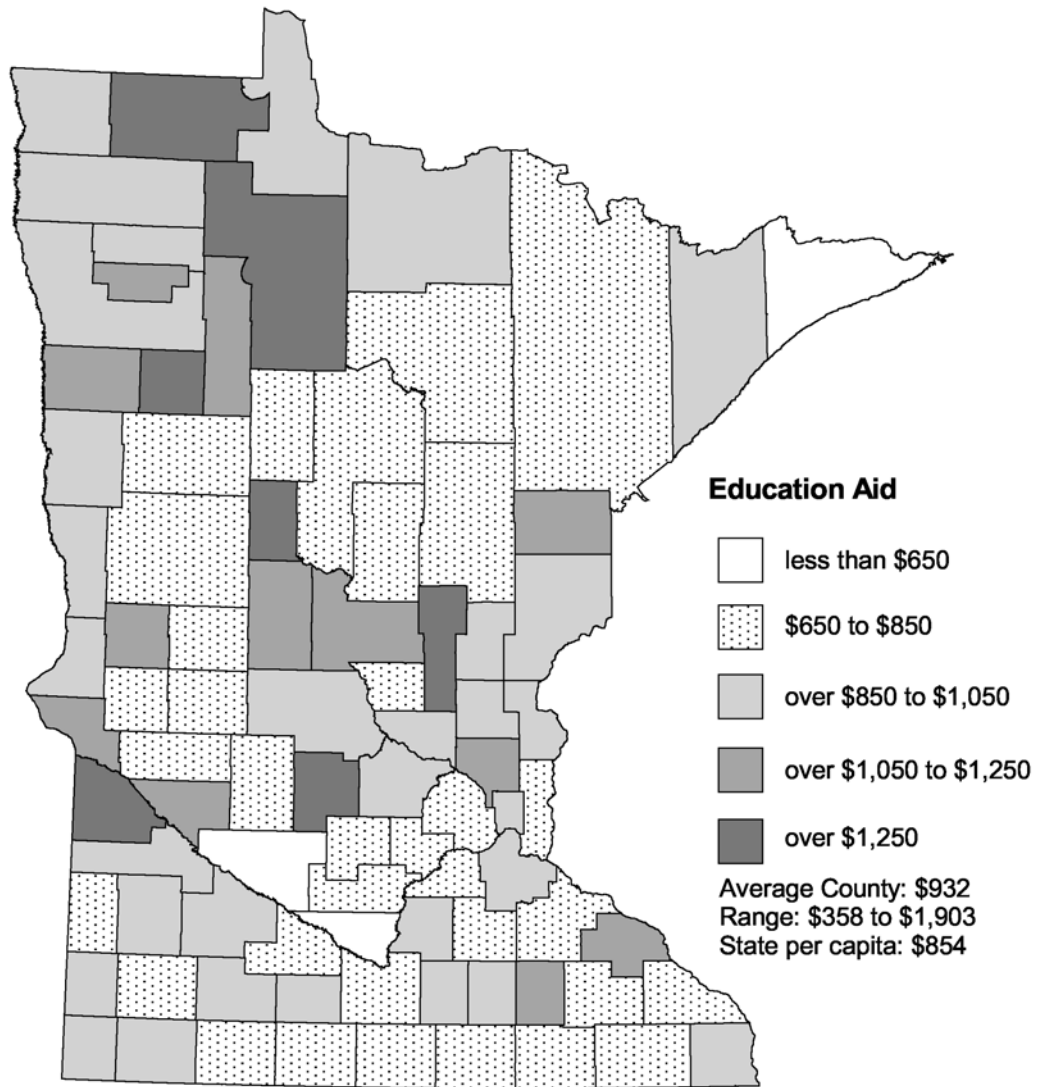
Education funding levels were significantly increased for the 2000/2001 school year and the 2001/2002 school year, even though no substantial changes were made to education funding programs for that same period.

However, beginning with property taxes payable in 2002 (revenue for the 2002/2003 school year), which will be in next year’s *Major State Aids and Taxes* update, general education aid

¹ In 2001/2002, metropolitan intermediate school district #916 received \$19,292 in education aid, and nonmetropolitan cooperative districts received \$4,798,682 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.

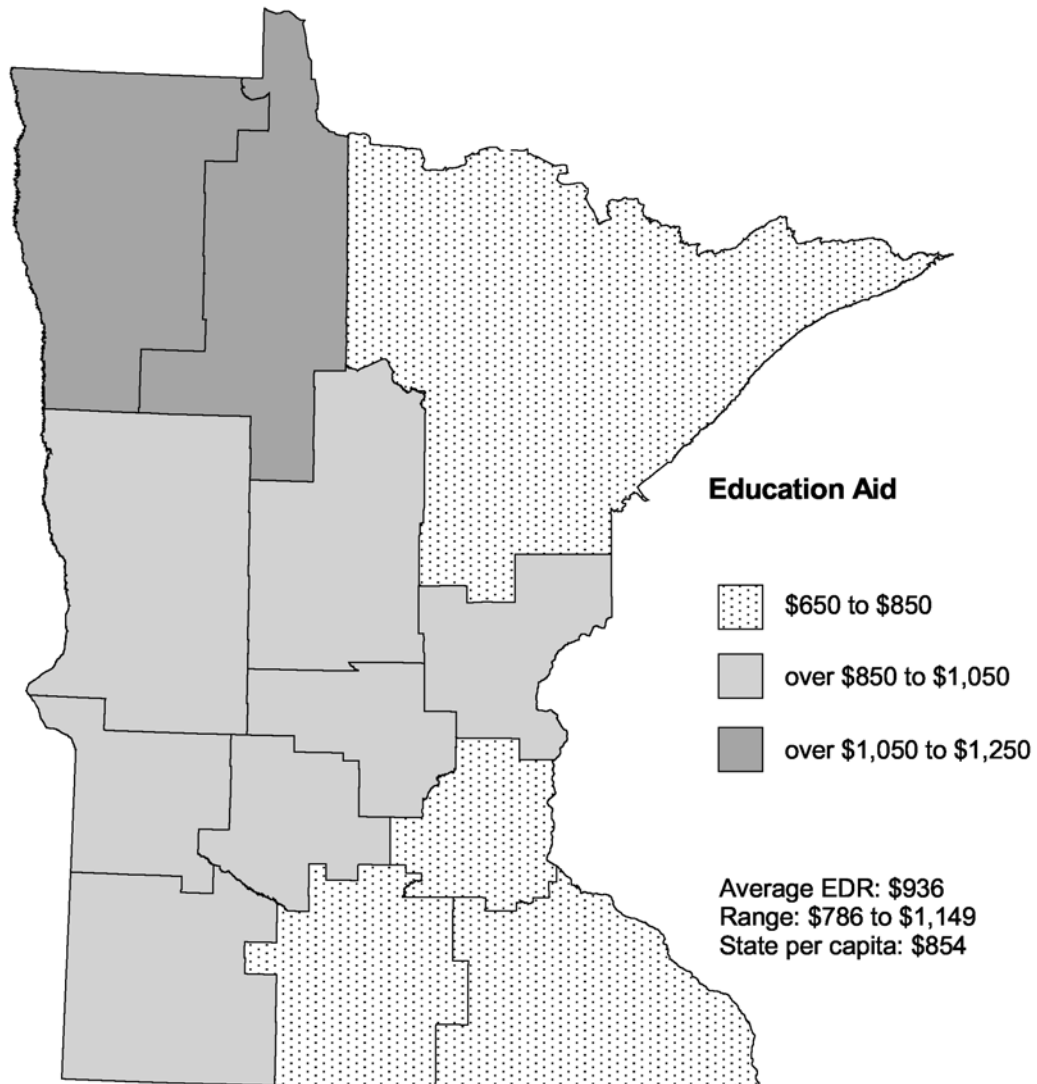
amounts increase dramatically. This is due to the state takeover of general education funding and the elimination of the local general education property tax levy. General education aid increases by roughly \$1.5 billion—\$1.3 billion is due to the elimination of the general education levy and \$200 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, 2001-2002 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, 2001-2002 by Economic Development Region



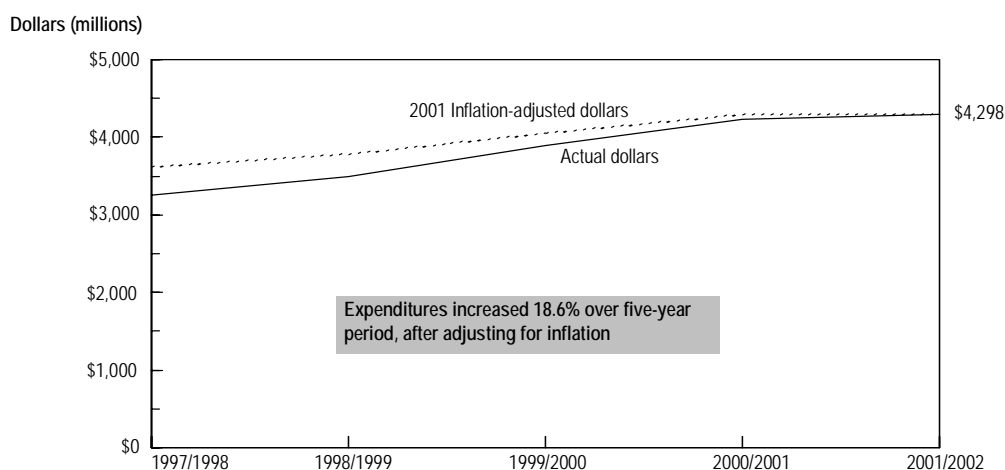
The Past Five Years of Education Aid

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.

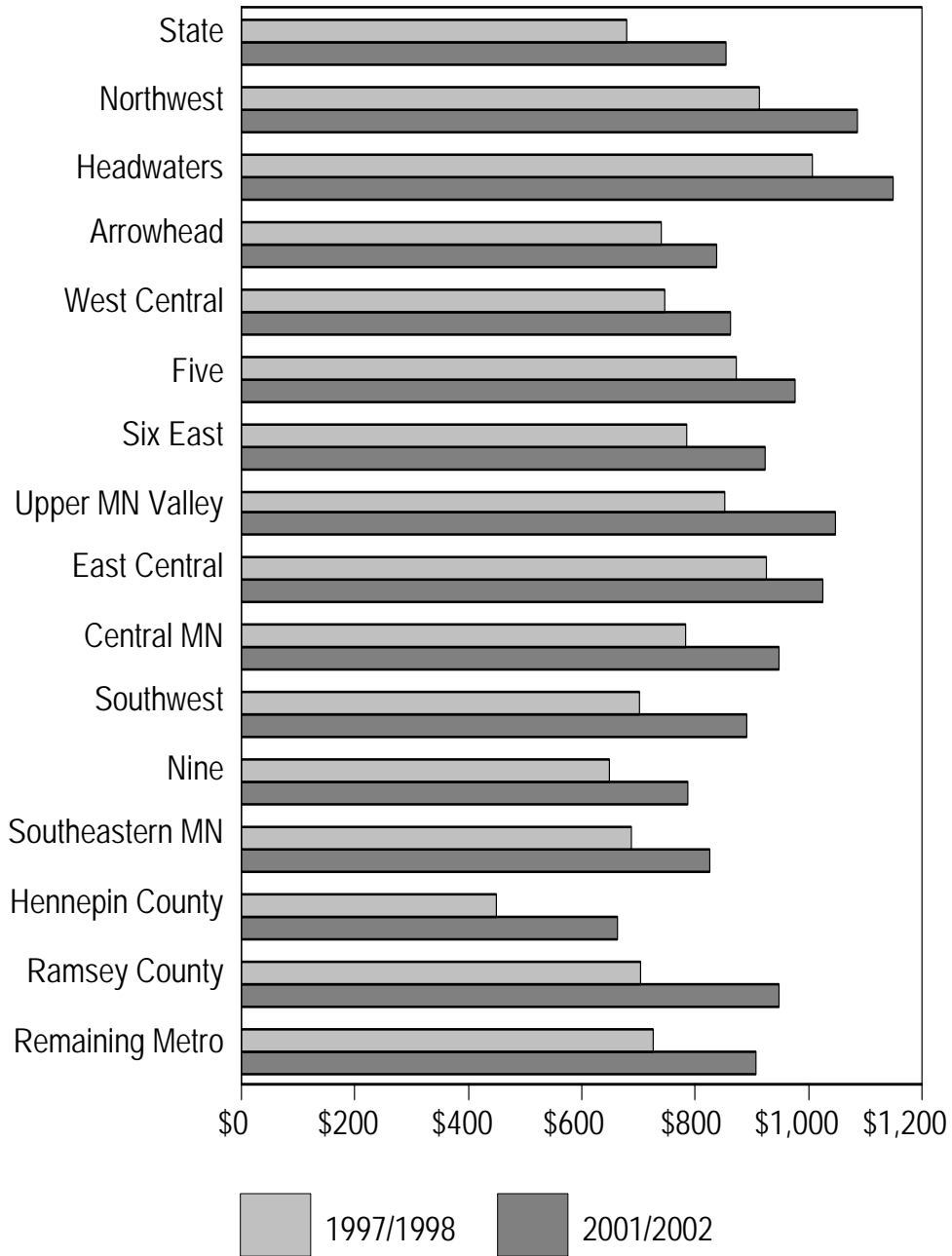
Education Aid: 1997/1998 School Year to 2001/2002 School Year

Current dollars, in thousands						
	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	5-Yr. Chg. Aid
State	\$3,247,621	\$3,494,210	\$3,896,422	\$4,238,433	\$4,298,023	32%
Northern Regions						
Northwest (1)	81,826	84,536	90,762	96,138	95,221	16
Headwaters (2)	73,440	77,012	85,859	90,105	88,905	21
Arrowhead (3)	236,874	245,349	259,079	274,438	269,997	14
West Central (4)	155,254	157,943	173,071	185,141	183,491	18
Five (5)	126,886	130,623	141,453	152,529	151,876	20
East Central (7E)	119,799	124,969	132,486	146,001	148,634	24
Southern Regions						
Six East (6E)	91,146	94,419	100,321	108,273	107,940	18
Upper MN Valley (6W)	43,397	46,019	48,567	51,955	51,351	18
Central MN (7W)	244,018	256,373	283,021	311,183	324,446	33
Southwest (8)	87,211	90,752	100,093	108,383	107,387	23
Nine (9)	144,727	149,186	163,374	176,526	176,632	22
Southeastern MN (10)	307,092	323,810	356,631	386,214	388,357	26
Total Nonmetro	\$1,711,670	\$1,780,990	\$1,934,717	\$2,086,886	\$2,094,238	21%
Metro Region						
Hennepin County	485,925	559,439	664,632	729,741	750,501	54
Ramsey County	350,030	391,636	441,980	473,400	487,372	39
Remaining Metro	699,996	762,145	855,093	948,406	965,912	38
Total Metro	\$1,535,951	\$1,713,220	\$1,961,705	\$2,151,547	\$2,203,786	43%

Statewide Education Aid



Per Capita Education Aid 1997/1998 and 2001/2002



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 2001 Human Services Aid: \$2.5 billion

The state's share of the human services expenditures for calendar year 2001 is \$2,529,316,111. The statewide amounts by program are listed below.

Type of Program	Amount	Percent
Medical Assistance	\$1,353,798,455	53.5%
Minnesota Family Investment Program (MFIP)	92,520,210	3.7
General Assistance (GA)	22,442,209	0.9
General Assistance Medical Care (GAMC)	154,854,977	6.1
Social Services (including CSSA)	800,430,212	31.6
Miscellaneous:		
Minnesota Supplemental Assistance	27,406,608	1.1
Group Residential Housing*	71,334,093	2.8
Food Stamp Delivery	2,742,719	0.1
Title IV Child Support	3,786,628	0.1
Total	\$2,529,316,111	100.0%
* In previous years, Group Residential Housing was reported as part of Minnesota Supplemental Assistance.		

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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 2001 MFIP spending in Minnesota totaled \$374.0 million (\$260.7 million federal, \$92.5 million state, \$15.3 million county, \$5.4 million other), and offsetting child support collections totaled \$60.6 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

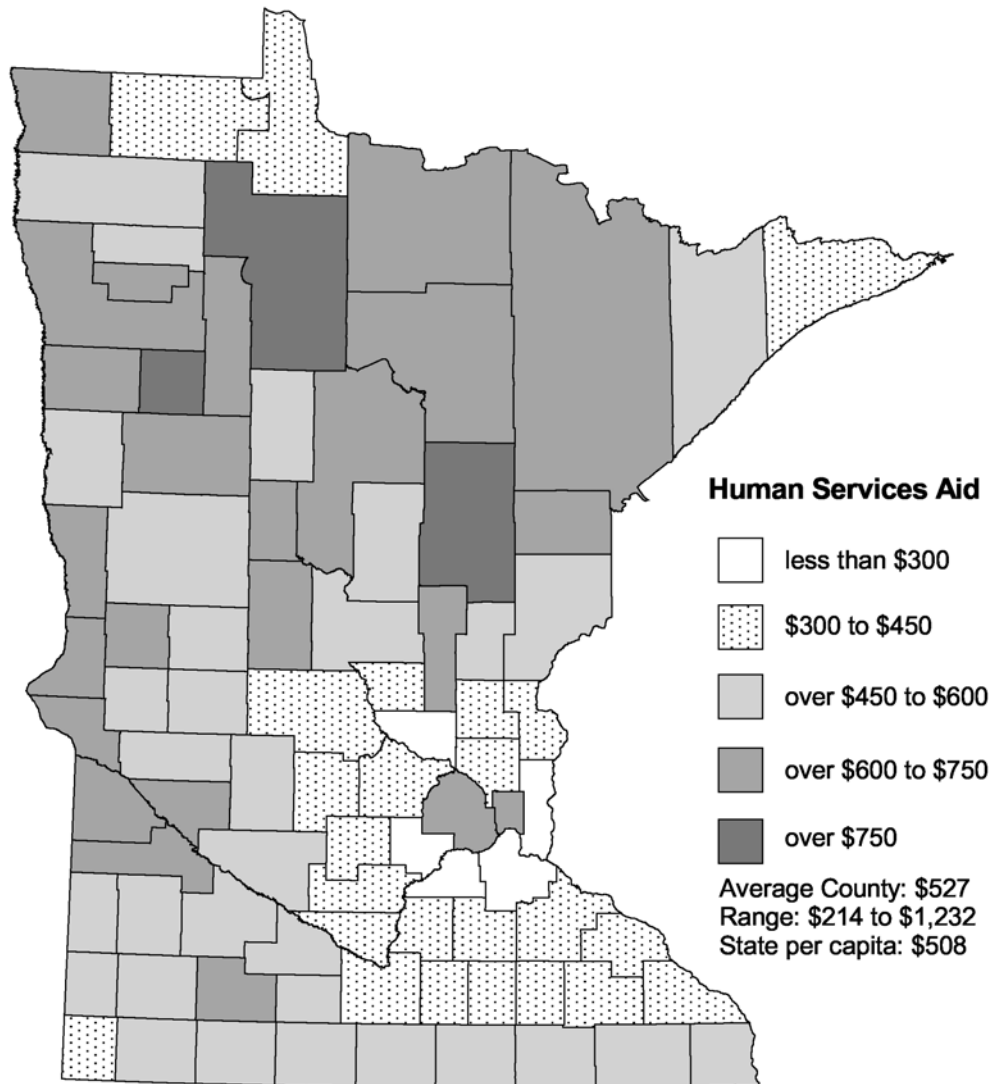
Region VIII N is \$21.0 million and for the Human Service Board, \$21.6 million. An estimated amount based on population for the five counties is contained in each of the respective county tables.

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

Recent Law Changes

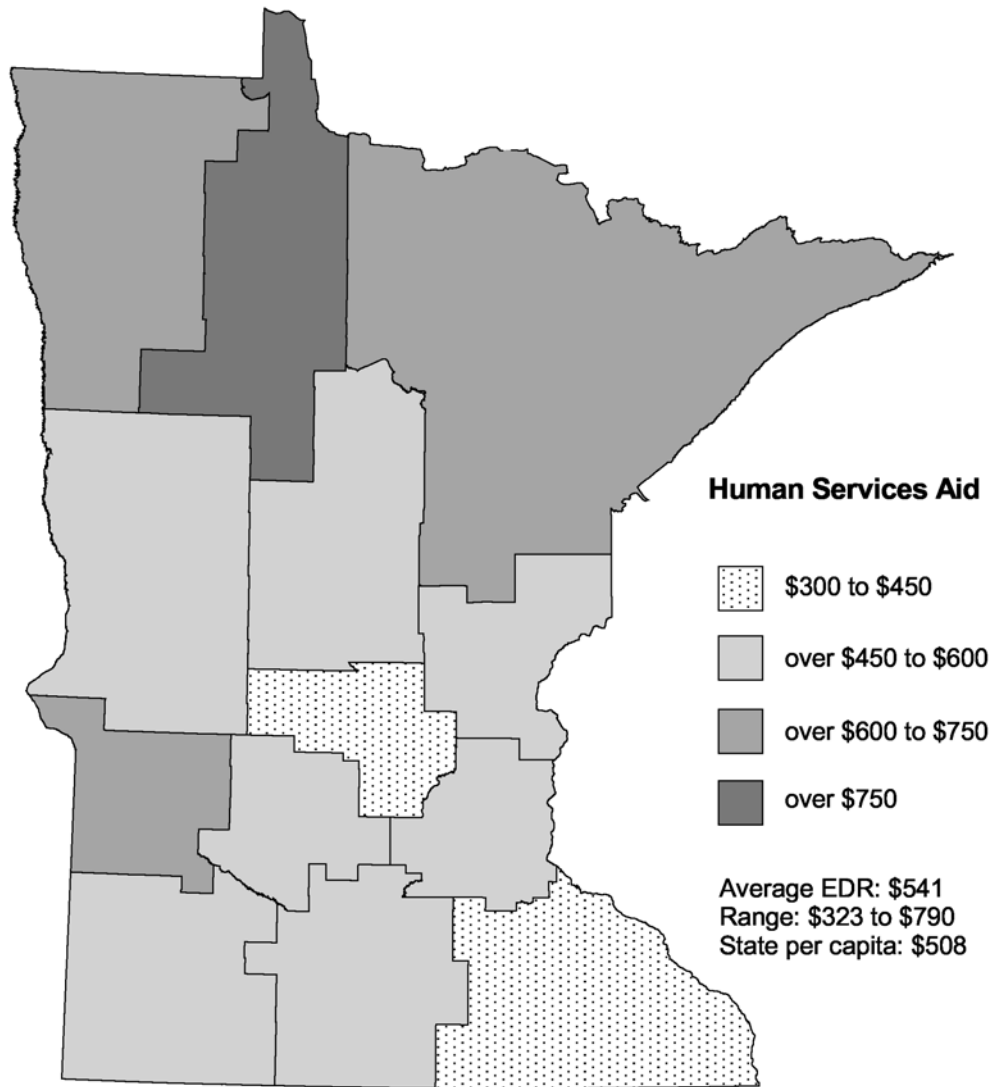
In 1997, the legislature replaced the Aid to Families with Dependent Children (AFDC) program with the Minnesota Family Investment Program (MFIP) as part of welfare reform. MFIP first took effect in calendar year 1998; it replaced AFDC in the 1999 update of this report, published December 2000.

Human Services Aid per capita, 2001 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, 2001 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.

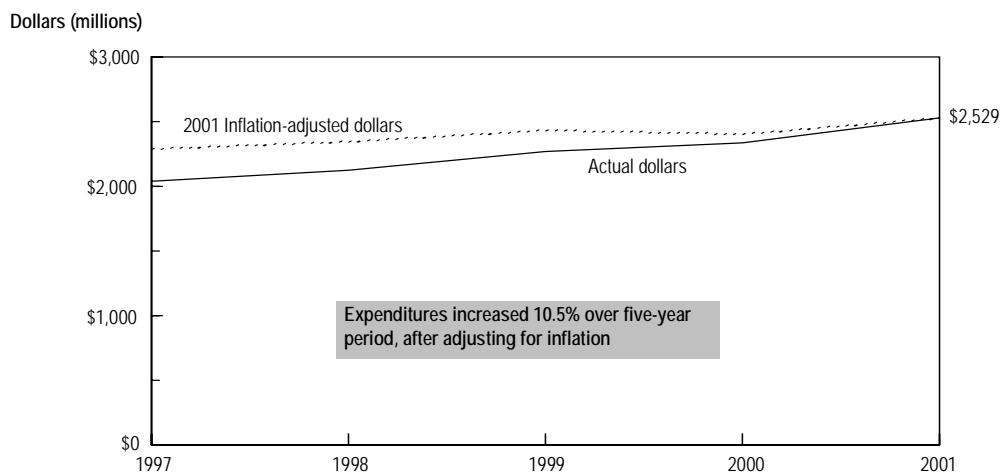
Human Services Aid: 1997 to 2001

Current dollars, in thousands

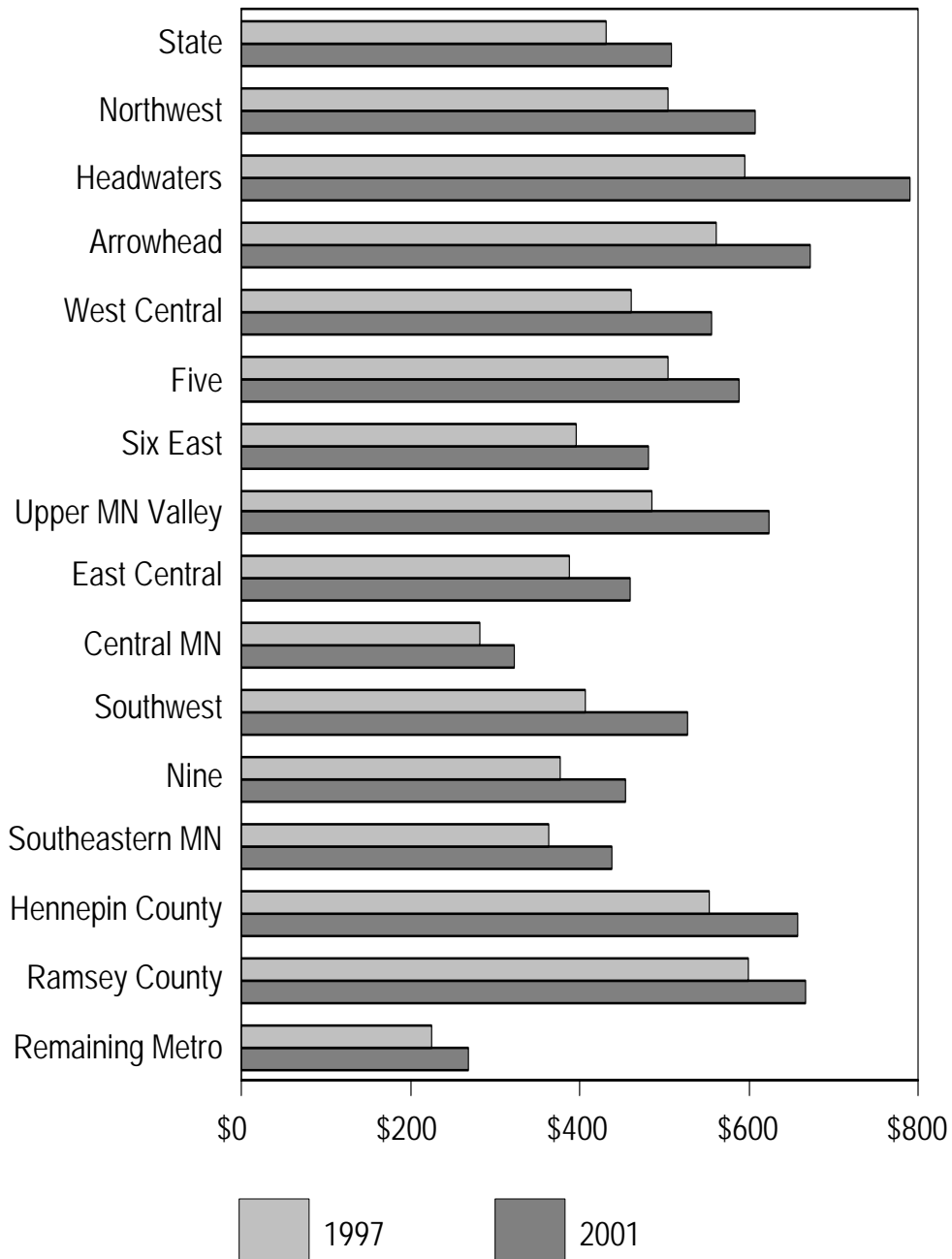
	1997*	1998	1999	2000	2001	5-Yr. Chg. Aid
State	\$2,041,096	\$2,127,078	\$2,269,622	\$2,337,334	\$2,529,316	24%
Northern Regions						
Northwest (1)	45,963	48,160	52,523	51,594	53,536	16
Headwaters (2)	43,137	45,174	49,281	51,315	60,739	41
Arrowhead (3)	179,168	180,527	186,997	193,876	216,781	21
West Central (4)	95,553	100,883	112,214	109,608	117,569	23
Five (5)	72,664	74,623	77,440	79,574	90,733	25
East Central (7E)	49,155	52,829	57,711	60,371	64,539	31
Southern Regions						
Six East (6E)	45,669	48,678	54,898	53,366	56,137	23
Upper MN Valley (6W)	24,535	25,427	27,999	29,290	31,042	27
Central MN (7W)	85,728	87,410	94,441	97,908	107,378	25
Southwest (8)	50,760	53,760	60,789	61,428	63,940	26
Nine (9)	83,922	85,788	92,720	93,423	101,365	21
Southeastern MN (10)	161,151	167,971	181,190	184,176	204,132	27
Total Nonmetro	\$937,405	\$971,229	\$1,048,205	\$1,065,928	\$1,167,893	25%
Metro Region						
Hennepin County	594,502	625,002	663,596	688,820	739,528	24
Ramsey County	297,719	303,905	316,665	326,561	342,148	15
Remaining Metro	211,471	226,943	241,157	256,025	279,747	32
Total Metro	\$1,103,691	\$1,155,850	\$1,221,418	\$1,271,406	\$1,361,423	23%

* The 1997 total amount includes \$13.7 million (a late payment amount from 1996) that was paid in 1997.

Statewide Human Services Aid



Per Capita Human Services Aid 1997 and 2001



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 the motor vehicle sales tax revenues, and proceeds from state bridge bonds.

Aid Amount and Reporting

2002 Highway Aid: \$522.4 million

The total state highway aid paid in calendar year 2002 to the counties, cities (i.e., municipal), and towns is shown below by category.

Type of Highway Aid		Amount		Total
County Aid	County State Aid	\$356,235,225	County	\$371,810,795
	County Bridge Bond Funding	<u>15,575,570</u>		
Municipal Aid	Municipal State Aid	\$116,434,082	Municipal	\$118,186,913
	Municipal Bridge Bond Funding	<u>1,752,831</u>		
Township Aid	Town Road Account	\$19,468,532	Township	<u>\$32,400,871</u>
	Town Bridge Account	7,149,100		
	Town Bridge Bond Funding	2,625,118		
	Special Town Bridge Account ²	<u>3,158,121</u>		
		Total Highway Aid		\$522,398,579

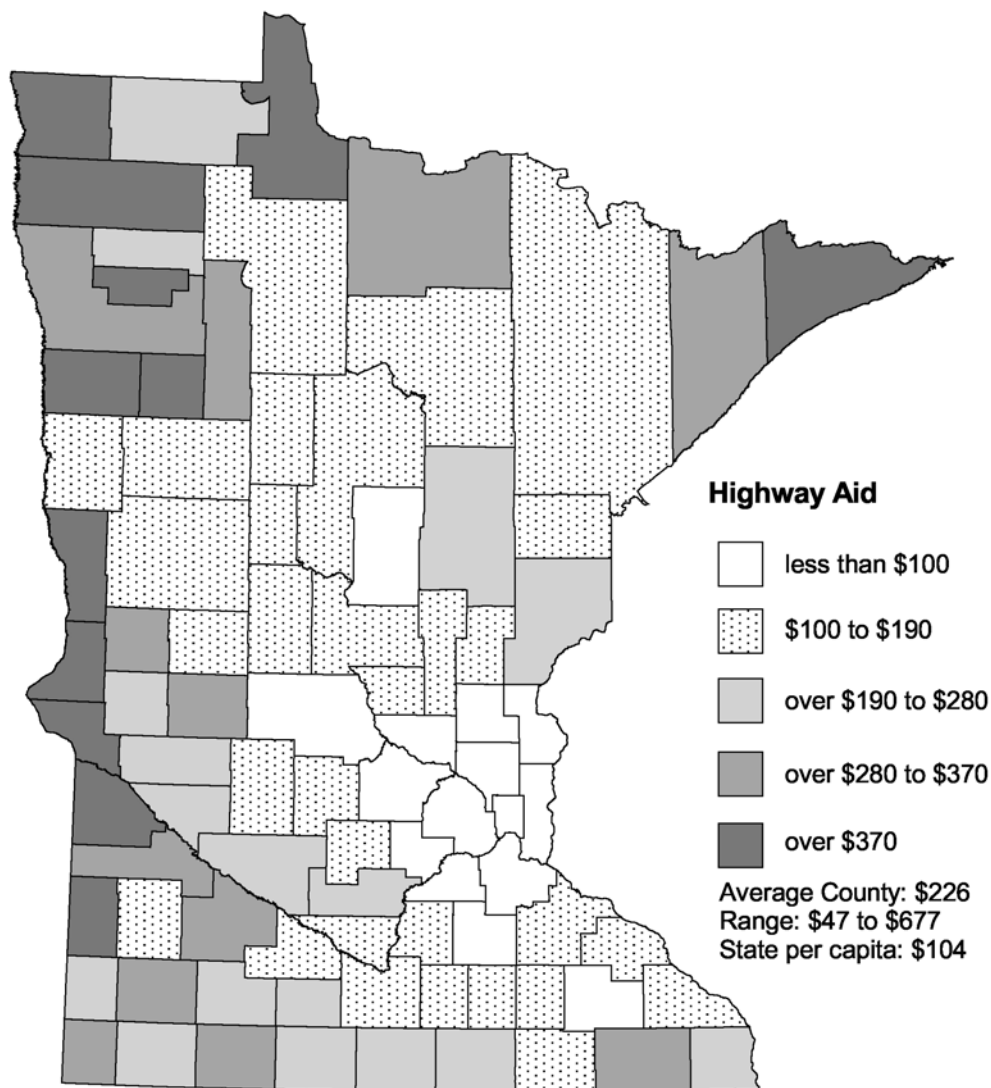
The county and municipal turnback account money (excluding the money in the town road and town bridge accounts shown above) is **not** included in the above totals. In 2002, there was approximately \$28 million in the county turnback account and \$6.4 million in the municipal turnback account. This money is used on former state highways which have been “turned back”

² The Special Town Bridge Account first became available in calendar year 2000. This is the first edition of this report to include it. The historical data was revised to include the amount for 2001 by region, but county and regional data for 2000 for that account is not available and is not included in the historical data. The statewide total in 2000 was \$2,354,497, and in 2001 was \$2,885,487.

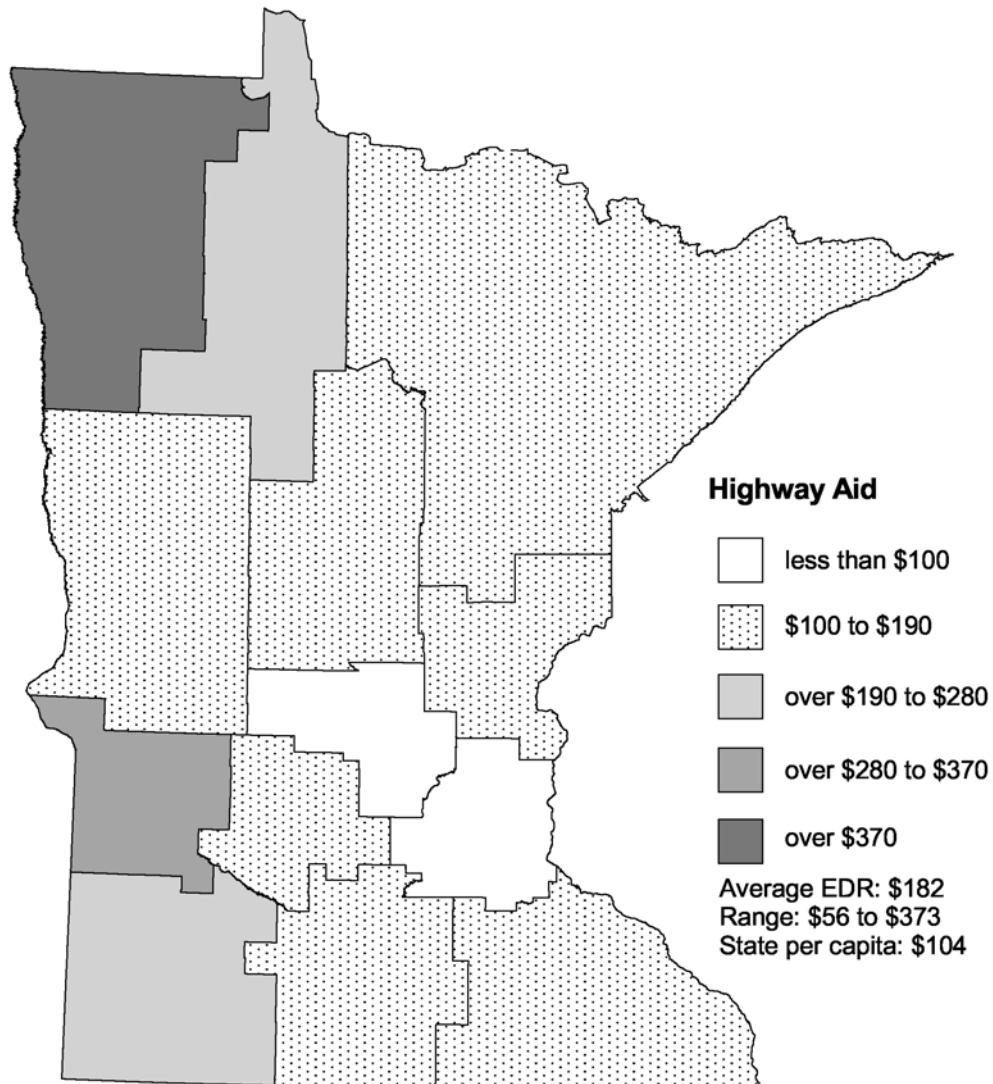
to the counties and municipalities. Disbursements of \$25.7 million were made to the counties and \$5.1 million to municipalities. The amount spent in each county is not readily available.

Highway aid data was obtained from the Department of Transportation.

Highway Aid per capita, 2002 by County



Highway Aid per capita, 2002 by Economic Development Region



The Past Five Years of Highway Aid

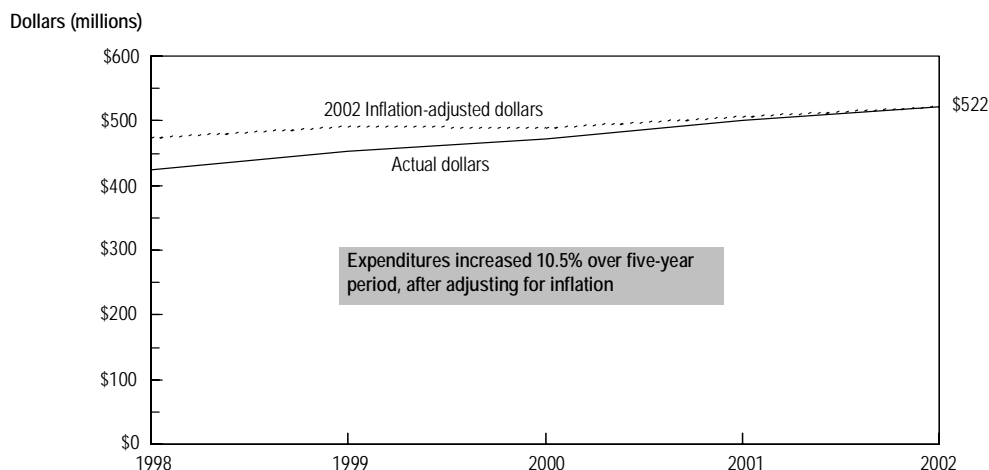
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Highway Aid: 1998 to 2002

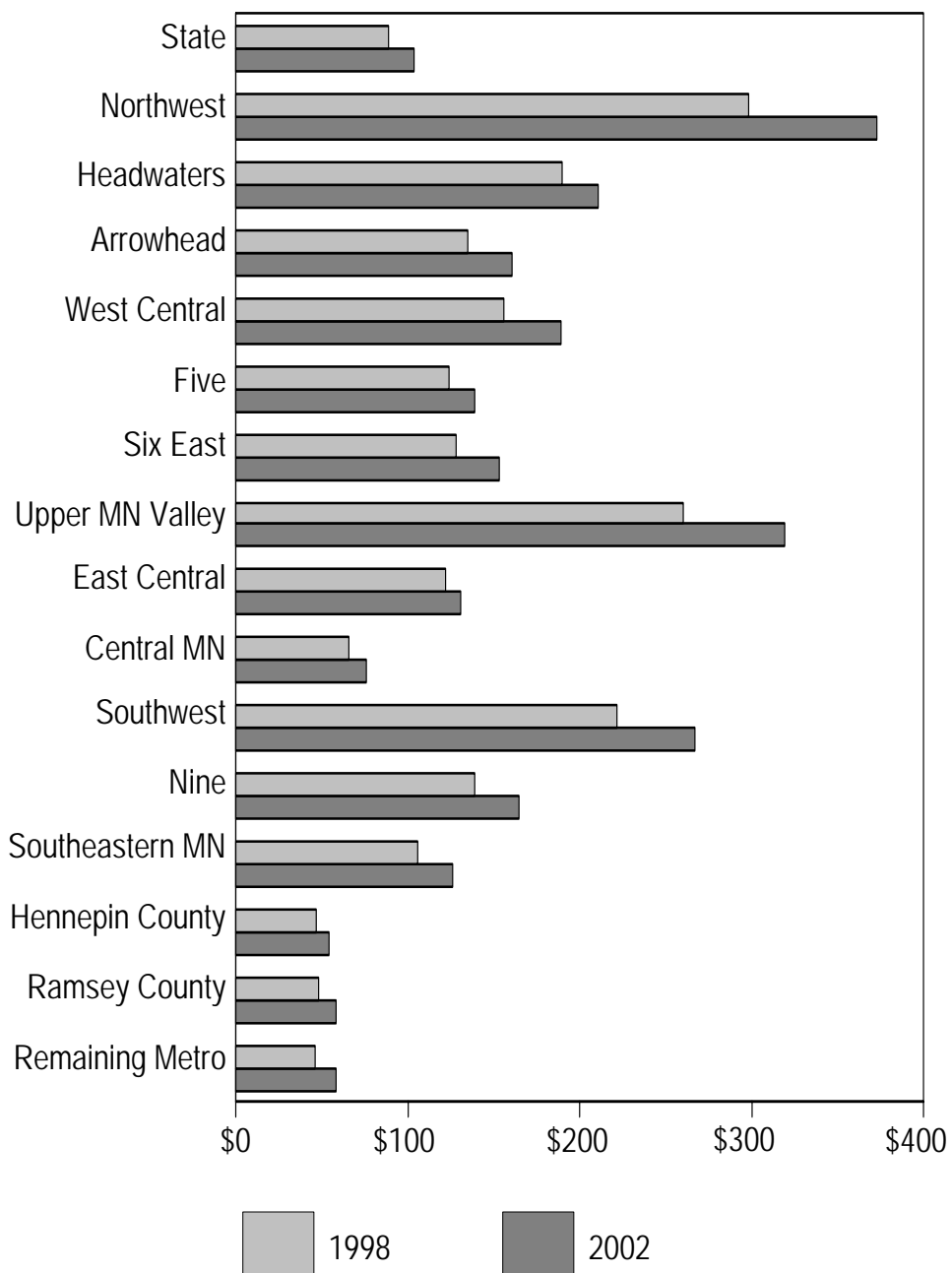
Current dollars, in thousands

	1998	1999	2000	2001	2002	5-Yr. Chg. Aid
State	\$423,891	\$453,345	\$471,956	\$500,510	\$522,399	23%
Northern Regions						
Northwest (1)	26,715	28,155	29,770	32,816	32,715	22
Headwaters (2)	13,895	14,870	15,949	16,388	16,356	18
Arrowhead (3)	43,257	46,929	47,826	50,731	51,746	20
West Central (4)	32,424	34,234	35,209	36,665	40,140	24
Five (5)	18,097	20,718	19,829	21,048	21,585	19
East Central (7E)	15,743	17,178	16,966	18,491	19,023	21
Southern Regions						
Six East (6E)	14,817	15,642	17,523	17,525	17,844	20
Upper MN Valley (6W)	13,246	13,895	14,360	14,896	15,640	18
Central MN (7W)	20,526	22,187	22,609	23,674	26,103	27
Southwest (8)	27,587	29,076	29,863	32,764	32,252	17
Nine (9)	30,981	31,534	33,553	35,285	37,048	20
Southeastern MN (10)	47,386	53,004	54,262	58,252	59,287	25
Total Nonmetro	\$304,672	\$327,422	\$337,719	\$358,538	\$369,738	21%
Metro Region						
Hennepin County	50,372	53,265	55,789	59,214	61,007	21
Ramsey County	24,078	24,838	27,366	26,283	29,909	24
Remaining Metro	44,769	47,819	51,082	56,475	61,746	38
Total Metro	\$119,219	\$125,923	\$134,236	\$141,972	\$152,661	28%

State Highway Aid



Per Capita Highway Aid 1998 and 2002



Local Government Aid (LGA)

Local government aid (LGA) is a state program that provides property tax relief by giving general purpose financial support to cities. 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 2002, about \$361 million of the city LGA is in the aid base and about \$204 million is distributed via the formula.

Aid Amount and Reporting

2002 Local Government Aid: \$565 million

The total amount of LGA that was available to cities for distribution for calendar year 2002 was \$564,990,952. This amount is **after** the subtraction of \$348,000 for various state administrative expenses.

Counties have received no aid under the LGA program since 1992. Towns stopped receiving LGA in 2002.

Prior to 2002, additional amounts (related to tax increment financing) were subtracted from many cities' LGA. The TIF offset was eliminated with the implementation of the state general education takeover in 2002.

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 Eliminated in 2002:

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

City LGA:

2002 aid changes:

- City HACA was eliminated and the appropriation for city LGA was increased by \$140 million over the regularly scheduled inflation increase.
- The guaranteed portion of LGA was 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 were part of the property tax reform enacted by the 2001 Legislature.

2003 aid changes:

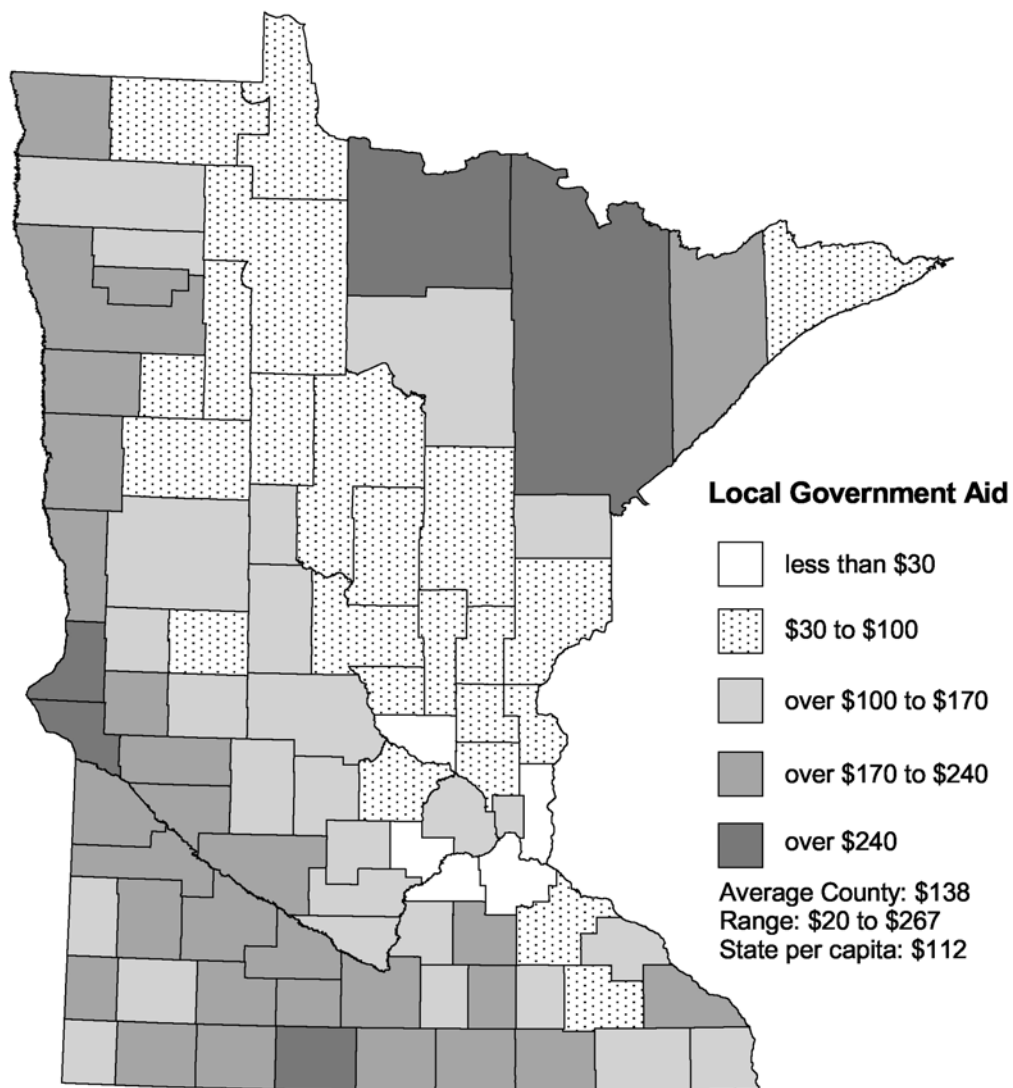
- The CY 2003 city LGA payments were certified at \$586,848,950 but the actual payments were reduced to \$464,941,977 as a result of the state budget shortfall. Reductions to each city were equal to the 9.3 percent of its CY 2003 certified LGA plus its Payable 2003 levy, subject to some limits based on each city's CY 2000 general fund revenues.

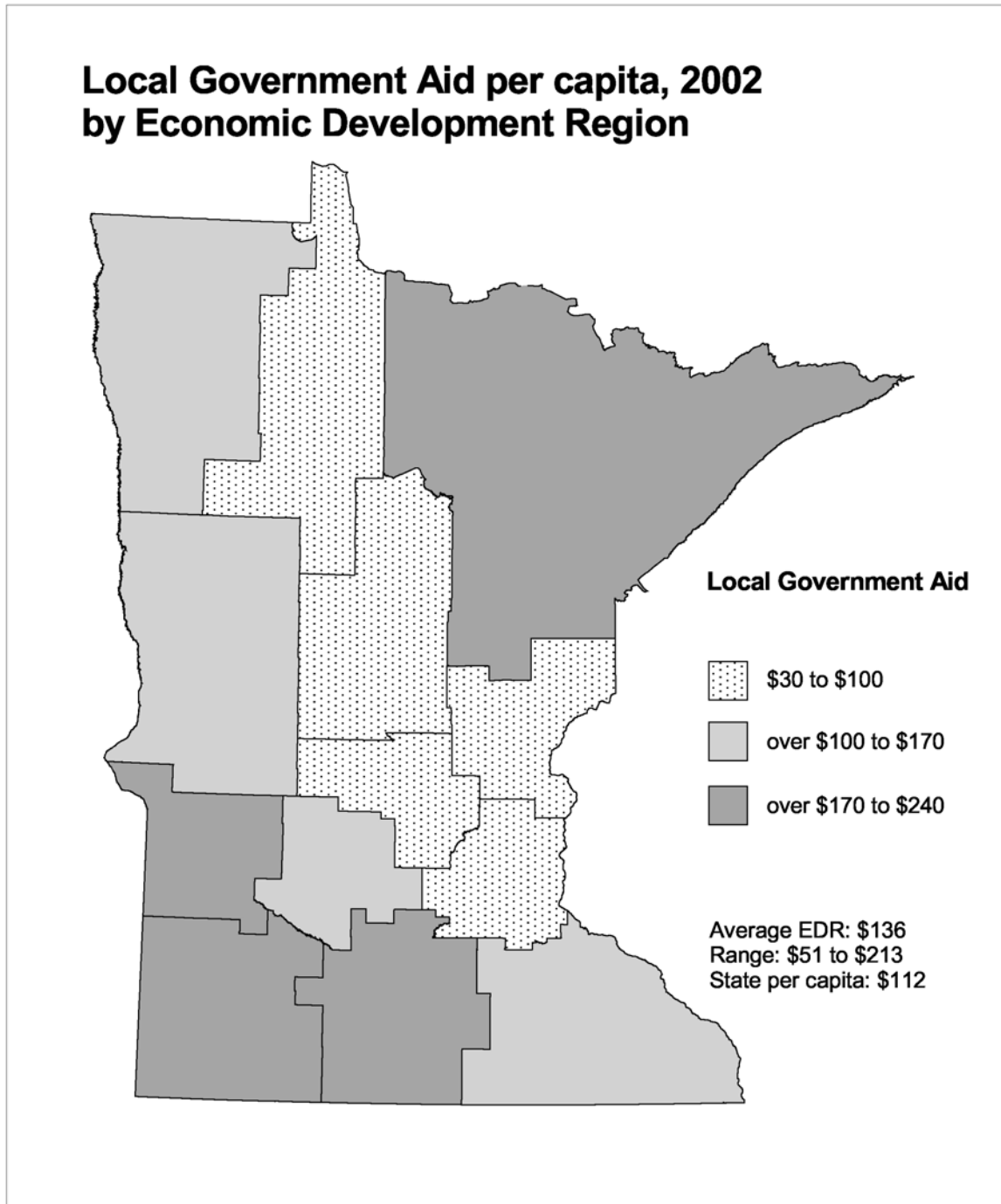
2004 aid changes:

- The city LGA program's appropriation is permanently reduced to about \$437 million for CY 2004 and future years. The automatic growth in the appropriation is eliminated.
- Most of the guaranteed (grandfathered) portion of LGA is eliminated and all but \$40 million of the appropriation is distributed via a new LGA formula. However, increases and decreases in payments to individual cities in any year are capped to allow a gradual phase-in of redistribution under the new formula.
- The new LGA formula has an updated measure of city "need" for cities with a population of 2,500 or more. Beginning with CY 2005 aids, the measure of a city's "ability to raise revenue" is modified to include revenues from taconite aids.

The effect of the 2003 changes will begin appearing in the next edition of *Major State Aids and Taxes* (2003 update).

Local Government Aid per capita, 2002 by County





The Past Five Years of Local Government Aid

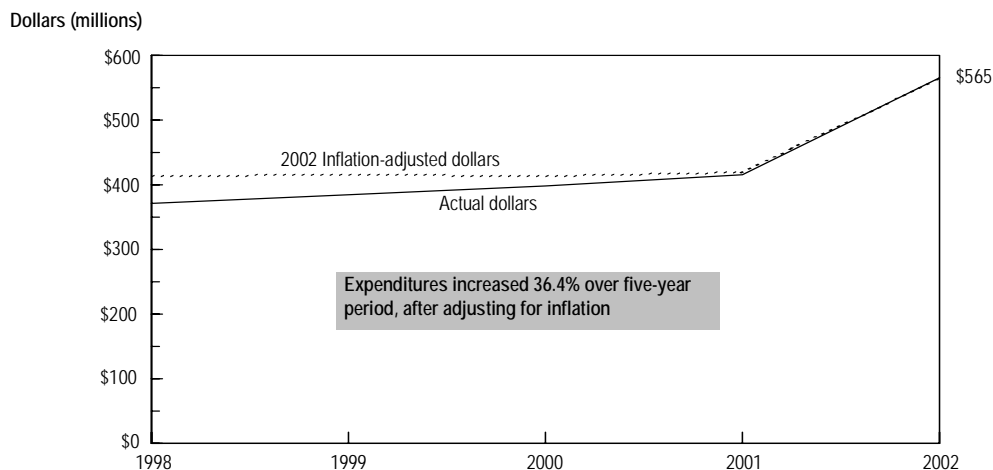
The table below shows the distribution of LGA in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of LGA for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Local Government Aid: 1998 to 2002

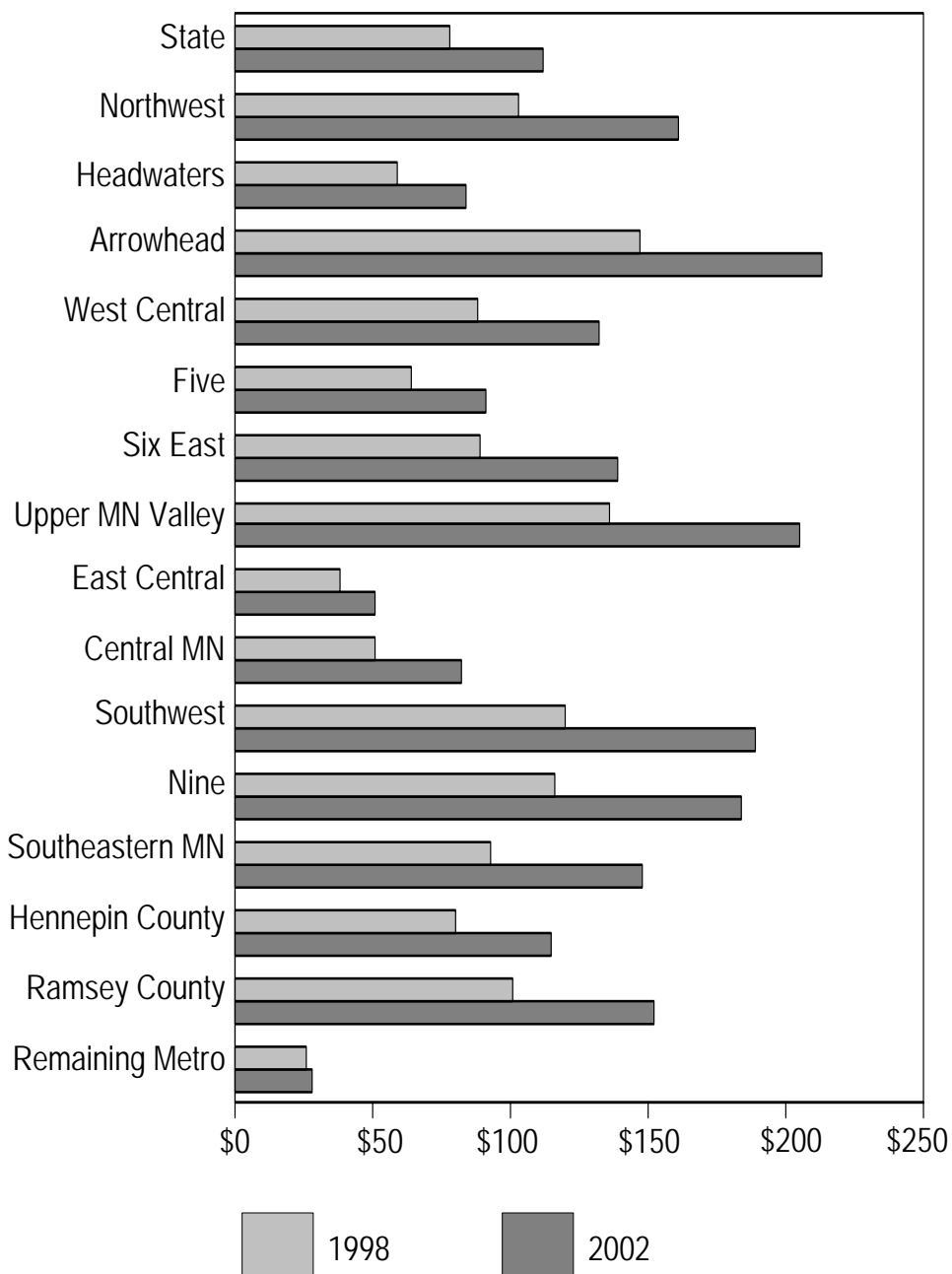
Current dollars, in thousands

	1998	1999	2000	2001	2002	5-Yr. Chg. Aid
State	\$371,302	\$384,046	\$397,952	\$414,782	\$564,991	52%
Northern Regions						
Northwest (1)	9,211	9,501	10,002	10,436	14,155	54
Headwaters (2)	4,318	4,461	4,619	4,853	6,490	50
Arrowhead (3)	46,902	48,234	49,470	51,487	68,717	47
West Central (4)	18,269	18,863	19,447	20,241	28,208	54
Five (5)	9,387	9,709	10,269	10,668	14,184	51
East Central (7E)	4,950	5,190	5,434	5,770	7,425	50
Southern Regions						
Six East (6E)	10,320	10,654	10,961	11,430	16,231	57
Upper MN Valley (6W)	6,893	7,103	7,325	7,626	10,048	46
Central MN (7W)	15,929	16,588	17,305	18,368	27,978	76
Southwest (8)	14,954	15,395	15,896	16,604	22,823	53
Nine (9)	26,007	26,849	27,716	29,010	41,308	59
Southeastern MN (10)	41,709	43,191	44,672	46,525	69,667	67
Total Nonmetro	\$208,848	\$215,736	\$223,117	\$233,018	\$327,234	57%
Metro Region						
Hennepin County	86,941	89,829	93,189	97,010	129,860	49
Ramsey County	50,154	51,864	53,428	55,687	78,244	56
Remaining Metro	25,359	26,616	28,218	29,067	29,653	17
Total Metro	\$162,454	\$168,310	\$174,836	\$181,764	\$237,757	46%

Statewide Local Government Aid



Per Capita Local Government Aid 1998 and 2002



Disparity Reduction Aid (DRA)

Program Description and Aid Amount and Reporting

2002 Disparity Reduction Aid: \$17.7 million

Disparity reduction aid is a state aid program that distributed \$17,723,424 to counties, towns, and school districts in 2002. The aid is directed to taxing jurisdictions in areas that had inordinately high tax rates in the base year of 1988, and the basis for computing the aid amount is the relationship of the area's 1988 tax rate to a threshold tax rate of 100 percent of tax capacity.

Since its origination in 1989, the amount of aid distributed under this program has significantly decreased from approximately \$63 million to its current level of \$18 million. Generally, the decrease has been the result of changes made in the property tax system over that time period. Disparity reduction aid has been partially incorporated into other aid programs, and in some cases it has been reduced due to changes in the underlying composition of the tax base. Nevertheless, the underlying formula for determining the amount of aid for each area is still based on tax base calculations originating in 1988, and jurisdictions which did not qualify for aid in the initial year have never been able to qualify for it in a later year.

Disparity Reduction Aid: 2002

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$564	3.2%
	Headwaters (2)	247	1.4
	Arrowhead (3)	10,014	56.5
	West Central (4)	322	1.8
	Five (5)	348	2.0
	East Central (7E)	129	0.7
	Southern Regions	348	2.0
	Six East (6E)	348	2.0
	Upper MN Valley (6W)	786	4.4
	Central MN (7W)	155	0.9
	Southwest (8)	899	5.1
	Nine (9)	833	4.7
	Southeastern MN (10)	1,814	10.2
Total Nonmetro		\$16,458	92.9%
Metro Region	Hennepin County	611	3.4
	Ramsey County	624	3.5
	Remaining Metro	30	0.2
Total Metro		\$1,266	7.1%
State Total		\$17,723	100.0%

Homestead and Agricultural Credit Aid (HACA)

Program Description

Homestead and agricultural credit aid (HACA) is a state aid program instituted in 1990. HACA amounts were initially computed to compensate taxing jurisdictions for major structural changes in the property tax base made in 1988 and 1989. From 1990 through 2001, virtually all taxing jurisdictions received HACA. Most jurisdictions received the same base amount each year, and then those HACA payments were increased when the legislature reduced class rates for a particular class of property to compensate the jurisdictions for the loss of tax base. The legislature redirected HACA funds to allow the state to take over certain local government financing responsibilities (such as court financing), and HACA was reduced to offset takeovers.

In the major property tax reform of 2001, HACA was eliminated for all taxing jurisdictions except counties.

County government HACA payments had been allowed to increase annually based on each county's growth in households, in addition to the increases based on changes made to the property tax base.

Beginning with aids payable in 2004, county general purpose aid has been restructured into a single program called county program aid. These individual aid programs are being eliminated: HACA (including mobile home HACA), county criminal justice aid (CCJA), family preservation aid (FPA), and attached machinery aid. The formula for distributing the new county aid will encompass some factors from the programs being subsumed, along with some new ones. For 2004, the distribution of county program aid will be the same as the distribution of the subsumed aid programs for 2003, minus aid cuts enacted during the 2003 legislative session. For 2005 and thereafter, the new formula will govern the distribution.

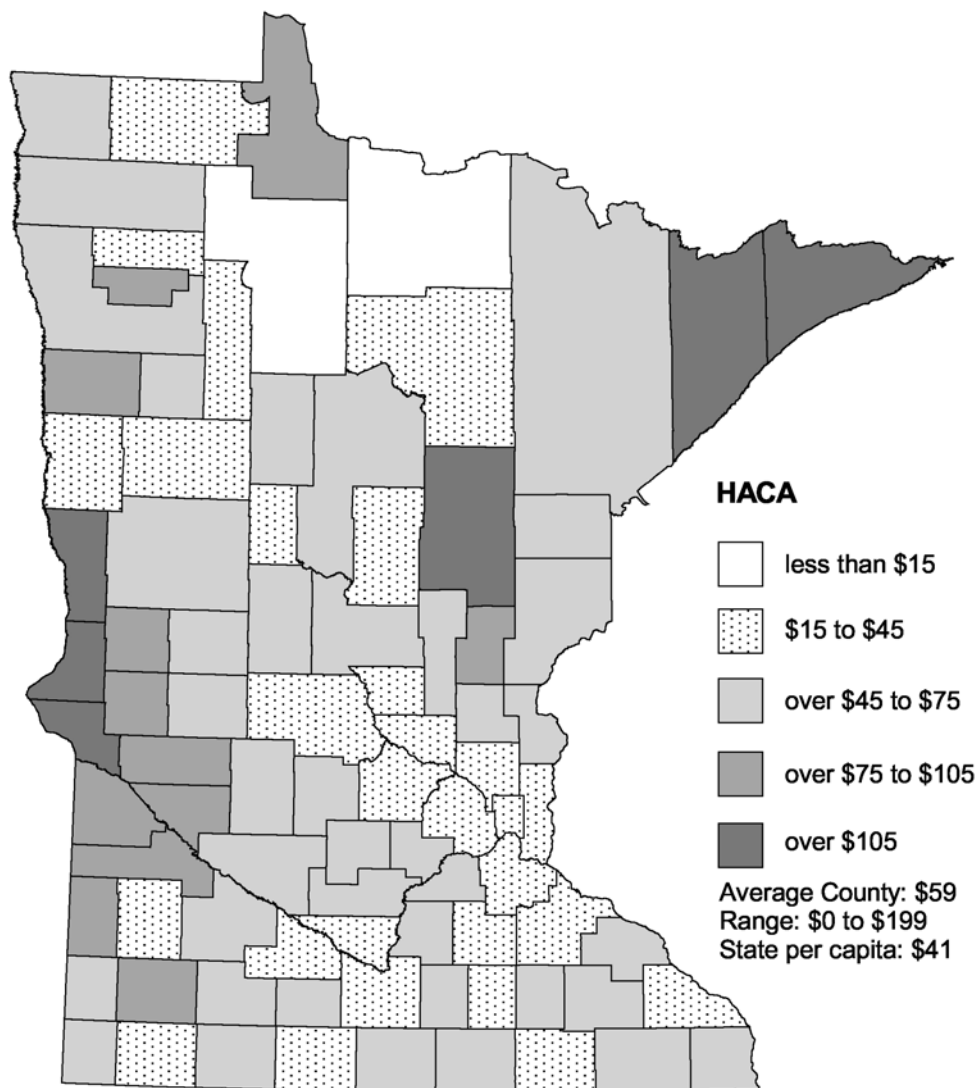
Aid Amount and Reporting

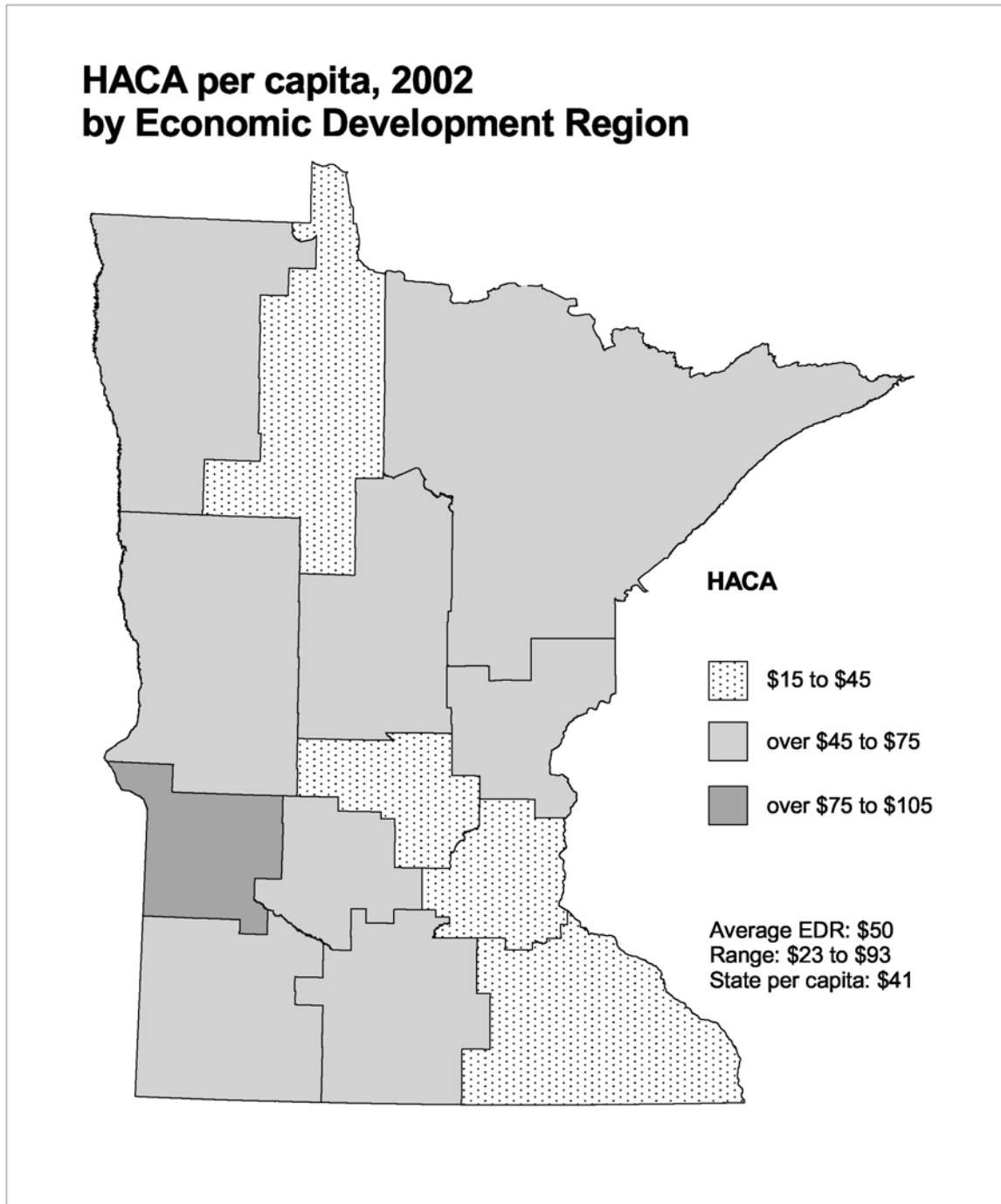
2002 Homestead and Agricultural Credit Aid: \$204.8 million

The total amount of HACA for taxes payable in 2002 is \$204,773,838. For taxes payable 2002, counties are the only taxing district that receive HACA.

The HACA data was obtained from the Department of Revenue.

HACA per capita, 2002 by County





The table below summarizes the HACA amounts by region for 2002.

Homestead and Agricultural Credit Aid: 2002 Distribution

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	4,631	2
	Headwaters (2)	1,767	1
	Arrowhead (3)	17,881	9
	West Central (4)	11,126	5
	Five (5)	7,101	3
	East Central (7E)	8,548	4
Southern Regions	Six East (6E)	6,488	3
	Upper MN Valley (6W)	4,536	2
	Central MN (7W)	9,370	5
	Southwest (8)	7,357	4
	Nine (9)	10,500	5
	Southeastern MN (10)	19,510	10
Total Nonmetro		\$108,816	53%
Metro Region	Hennepin County	37,777	18
	Ramsey County	13,630	7
	Remaining Metro	44,551	22
Total Metro		\$95,958	47%
State Total		\$204,774	100%

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

2002 County Criminal Justice Aid: \$31.5 million

In 2002 county criminal justice aid totaled \$31,515,627. Criminal justice aid is distributed to each county based upon a formula:

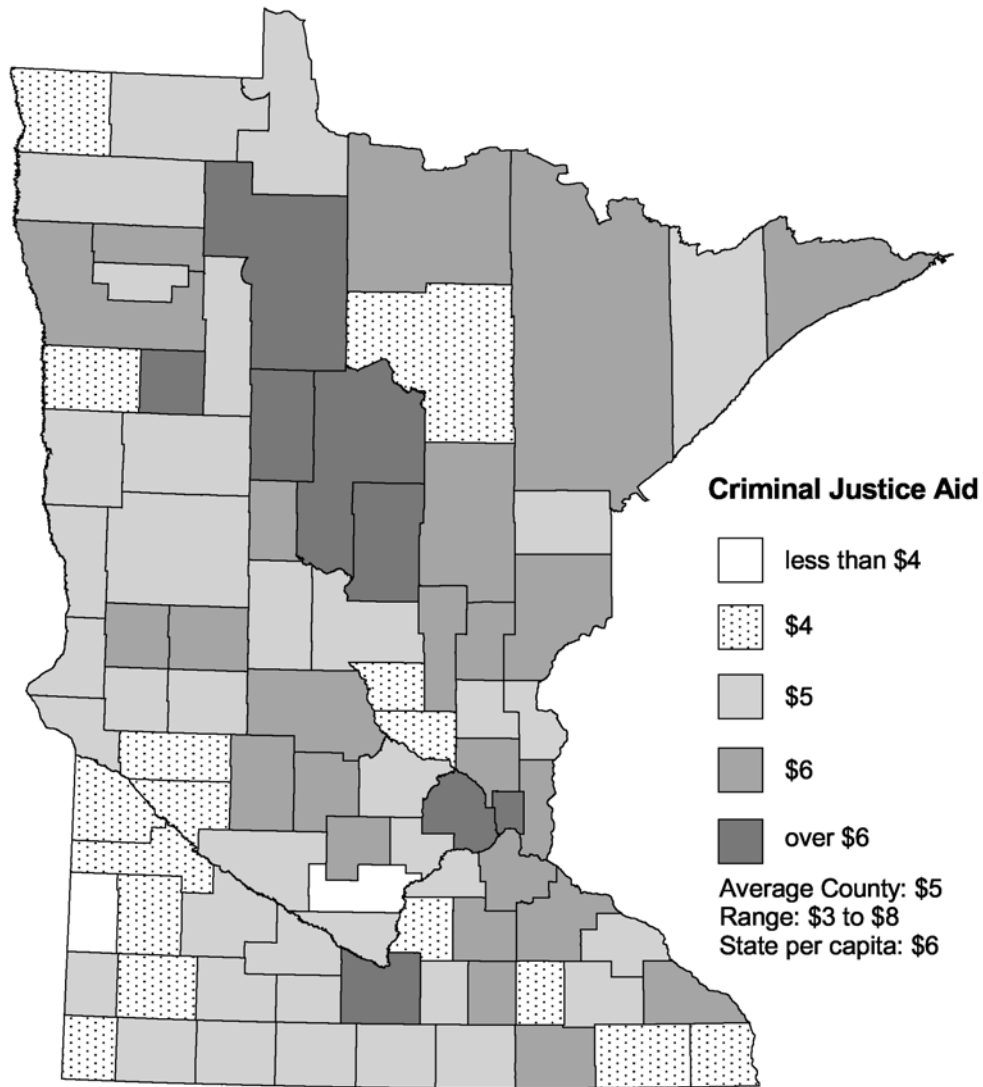
- One-half is distributed to each county in the same proportion that the county's population is to the population of all counties.
- One-half of the aid is distributed to each county in the same proportion that the county's Part I crimes are to the total Part I crimes for all counties. "Part I crimes" 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 2002, this amount was \$479,993. The total in this report is after subtraction of this amount, and after subtraction of \$84,035 in unused, retained appropriation for public defender costs from 2001.

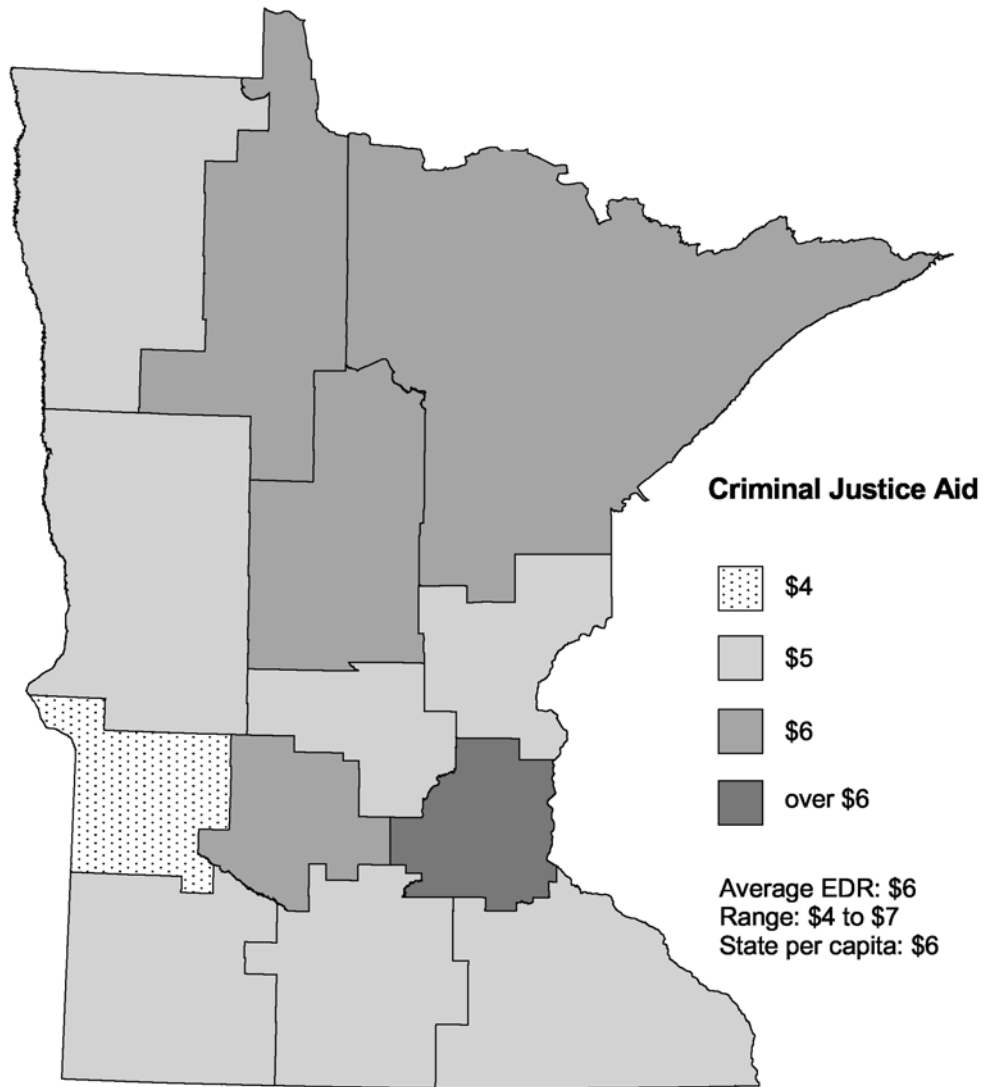
Recent Law Changes

County criminal justice aid is subject to cuts in CY 2003 from certified 2003 amounts if a county's homestead and agricultural credit aid (HACA) is less than its scheduled CY 2003 aid reduction. Beginning in CY 2004, the county criminal justice program is eliminated and the appropriation is used to partially fund the new county program aid. (See the description under HACA).

Criminal Justice Aid per capita, 2002 by County



Criminal Justice Aid per capita, 2002 by Economic Development Region



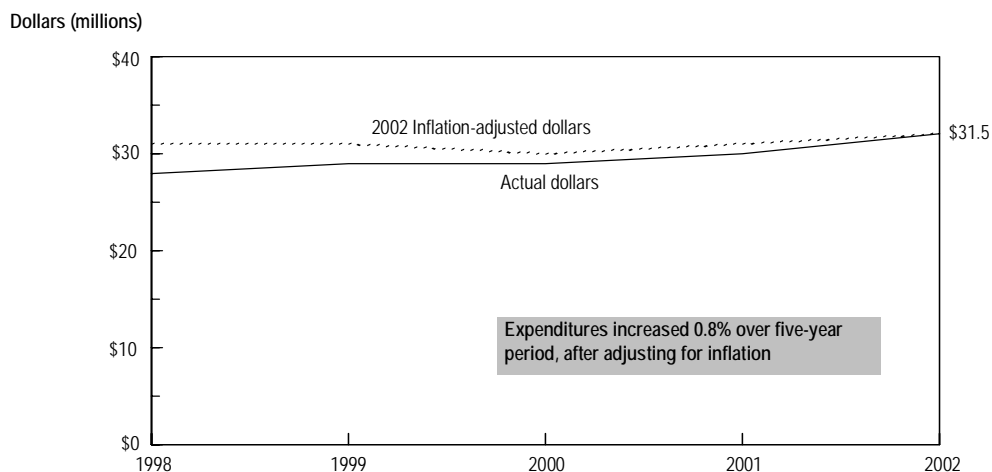
The Past Five Years of Criminal Justice Aid

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.

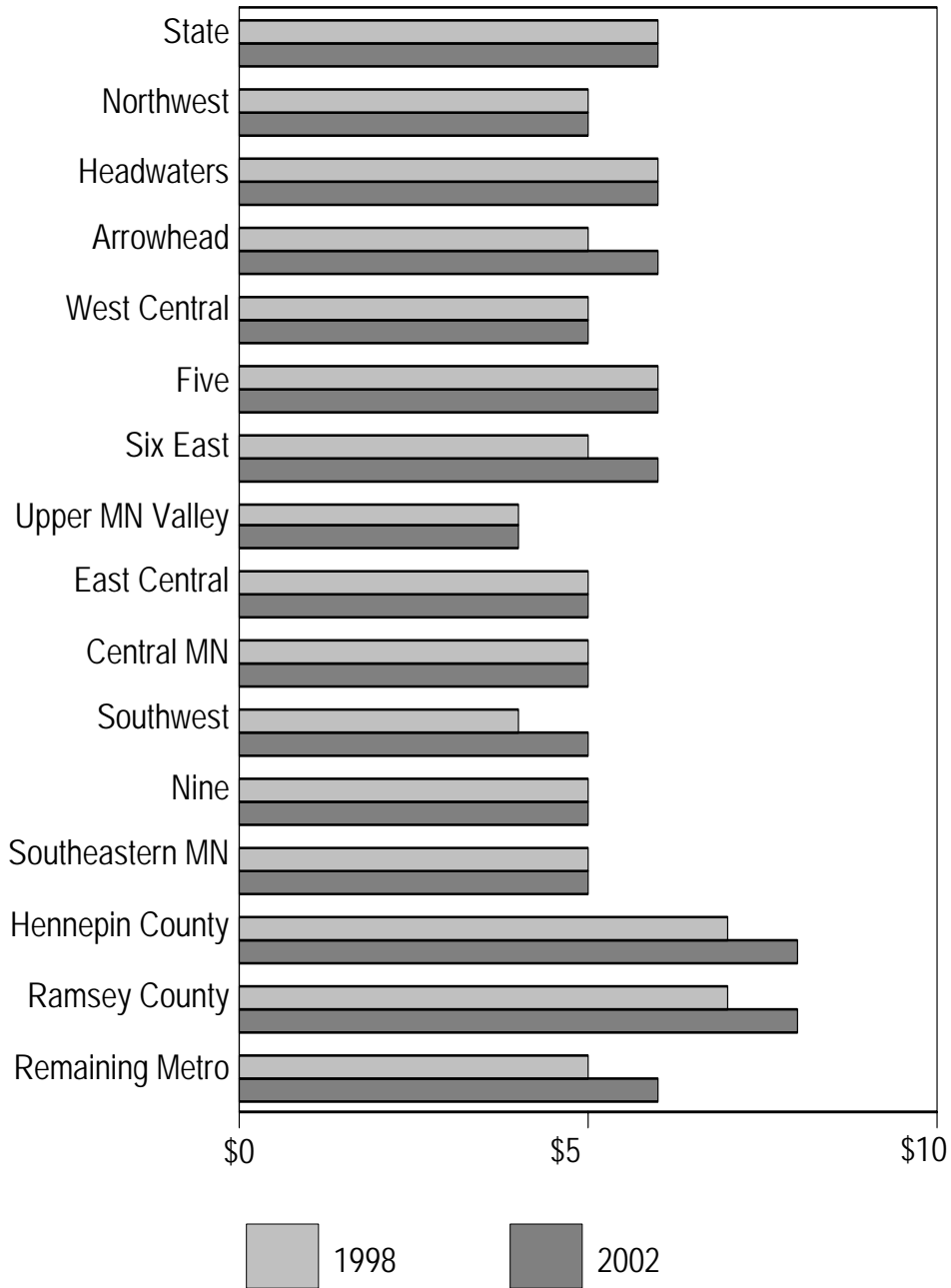
Criminal Justice Aid: 1998 to 2002

Current dollars, in thousands						
	1998	1999	2000	2001	2002	5-Yr. Chg. Aid
State	\$28,025	\$28,650	\$29,356	\$30,490	\$31,516	12%
Northern Regions						
Northwest (1)	417	420	436	465	461	11
Headwaters (2)	427	463	464	497	501	17
Arrowhead (3)	1,716	1,727	1,814	1,871	1,855	8
West Central (4)	1,020	990	1,041	1,049	1,094	7
Five (5)	827	851	878	917	987	19
East Central (7E)	681	707	761	774	794	17
Southern Regions						
Six East (6E)	599	580	593	630	675	13
Upper MN Valley (6W)	212	213	217	216	215	1
Central MN (7W)	1,490	1,568	1,624	1,438	1,836	23
Southwest (8)	535	543	535	581	555	4
Nine (9)	1,076	1,091	1,101	1,174	1,163	8
Southeastern MN (10)	2,264	2,223	2,352	2,426	2,563	13
Total Nonmetro	\$11,264	\$11,375	\$11,818	\$12,039	\$12,700	13%
Metro Region						
Hennepin County	8,046	8,350	8,271	8,710	8,597	7
Ramsey County	3,573	3,680	3,762	3,895	4,082	14
Remaining Metro	5,142	5,245	5,505	5,846	6,136	19
Total Metro	\$16,761	\$17,275	\$17,538	\$18,451	\$18,815	12%

Criminal Justice Aid



Per Capita Criminal Justice Aid 1998 and 2002



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

2002 Community Corrections Funding: \$78.8 million

In 2002 the state funding was \$78,769,552.³ The table below lists the calendar year 2002 statewide total amounts for the various community corrections funding programs.

Program	Amount	Percent
CCA aid	\$38,157,004	48.4%
CPO reimbursement aid	4,622,010	5.9
DOC field services	6,480,000	8.2
Adult felony caseload reduction	1,701,000	2.2
Caseload/workload reduction	15,565,775	19.8
Intensive supervision	3,613,221	4.6
Juvenile placement	3,000,000	3.8
Enhanced supervision of adult sex offenders	5,630,542	7.1
Total Aid and In-kind Services	\$78,769,552	100.0%

³ An additional \$19.3 million, not included in this report, was distributed for miscellaneous categorical services.

Although funding for community corrections programs has only appeared in this report since 1995, the programs are not new. 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.

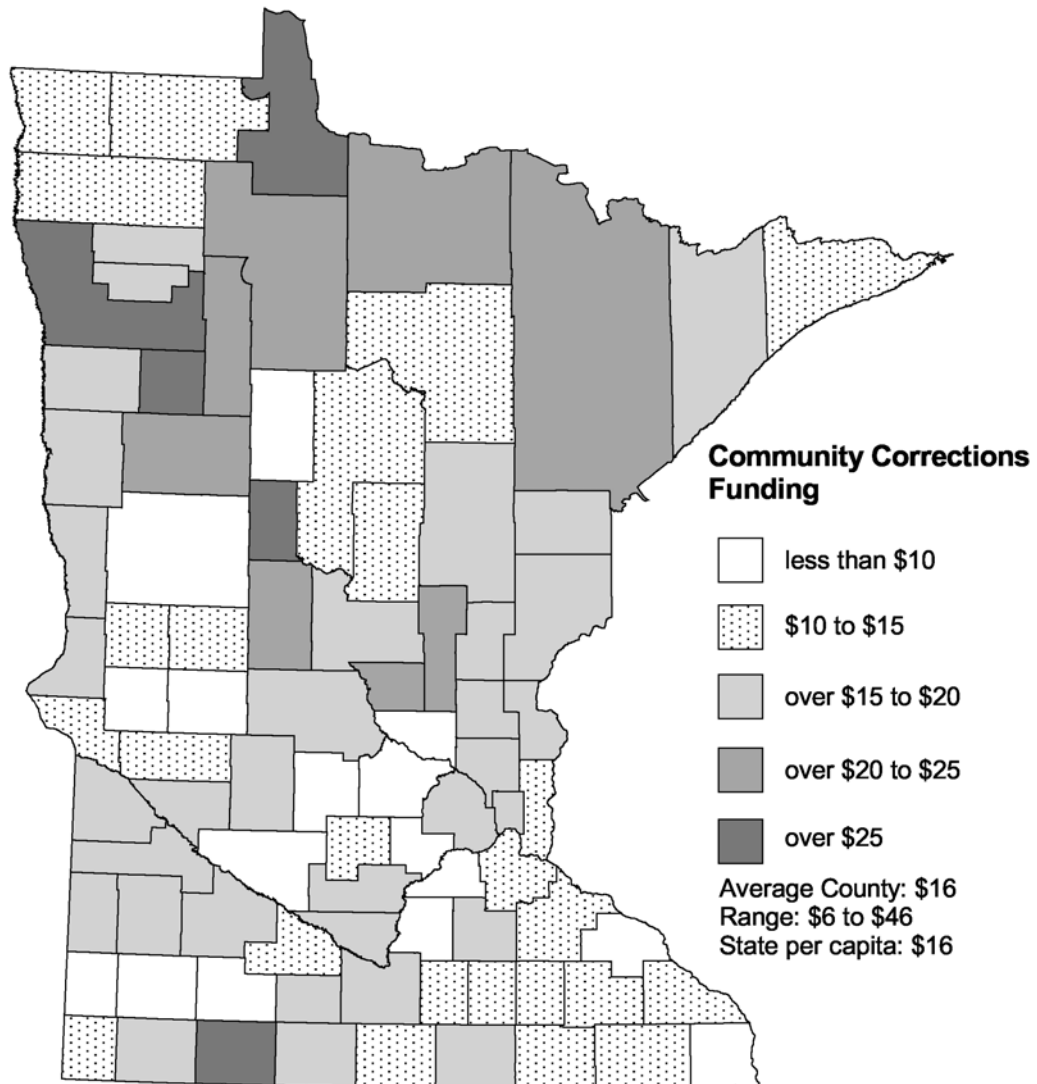
The community corrections funding total includes the second year of juvenile placement aid. Due to timing issues in beginning the program, calendar year 1999 data in a previous report effectively showed about one-and-a-half years' worth of aid.

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 in 2001. This apportionment method was suggested by the DOC. These counties and the DOC regions they belong to are listed in the table below.

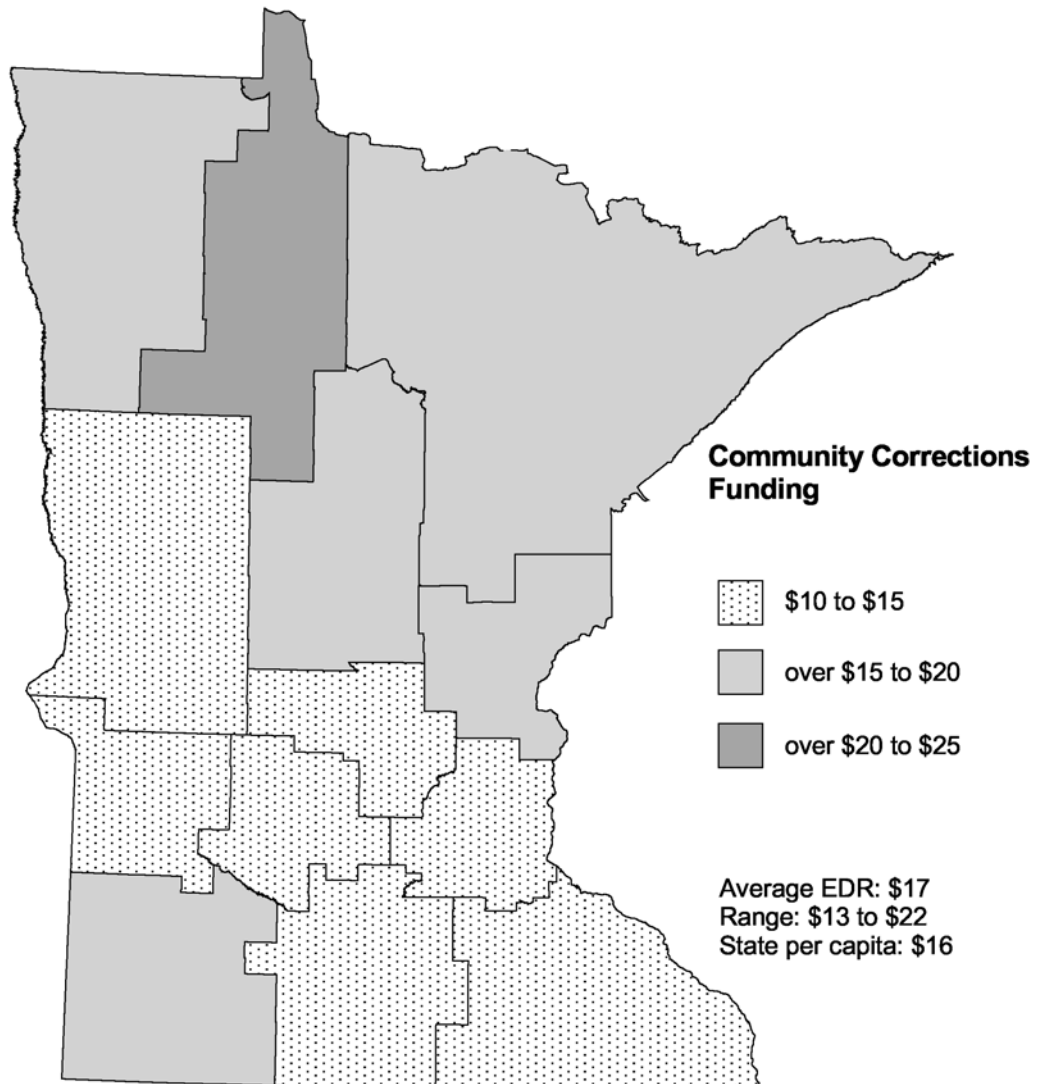
Region	Counties
Central Minnesota	Aitkin Crow Wing Morrison
DFO	Dodge Fillmore Olmsted
Tri-County	Norman Polk Red Lake
Arrowhead	Carlton Cook Koochiching Lake St. Louis
Region 6W	Chippewa Lac Qui Parle Swift Yellow Medicine
Rock/Nobles	Rock Nobles
Todd/Wadena	Todd Wadena

The community corrections funding data was obtained from the DOC.

Community Corrections Funding per capita, 2002 by County



Community Corrections Funding per capita, 2002 by Economic Development Region



The Past Five Years of Community Corrections Funding

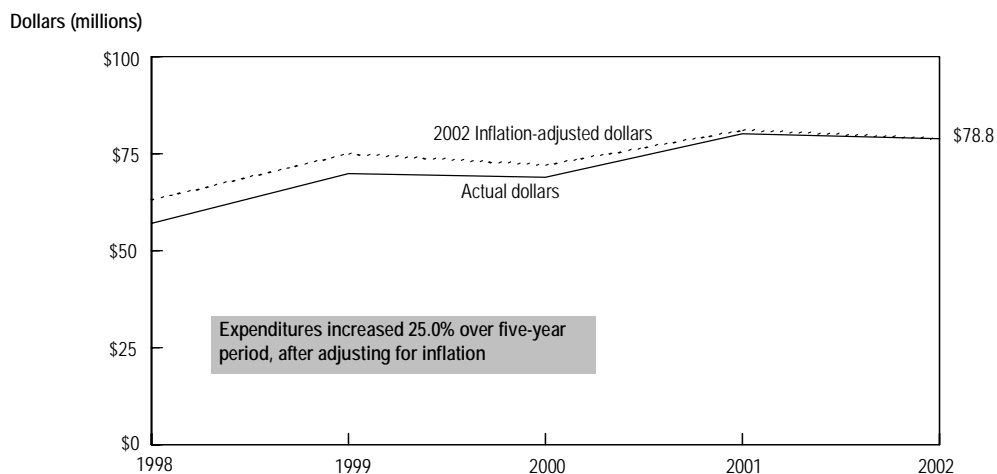
The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in current (actual) and constant (inflation-adjusted)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

Community Corrections Funding: 1998 to 2002

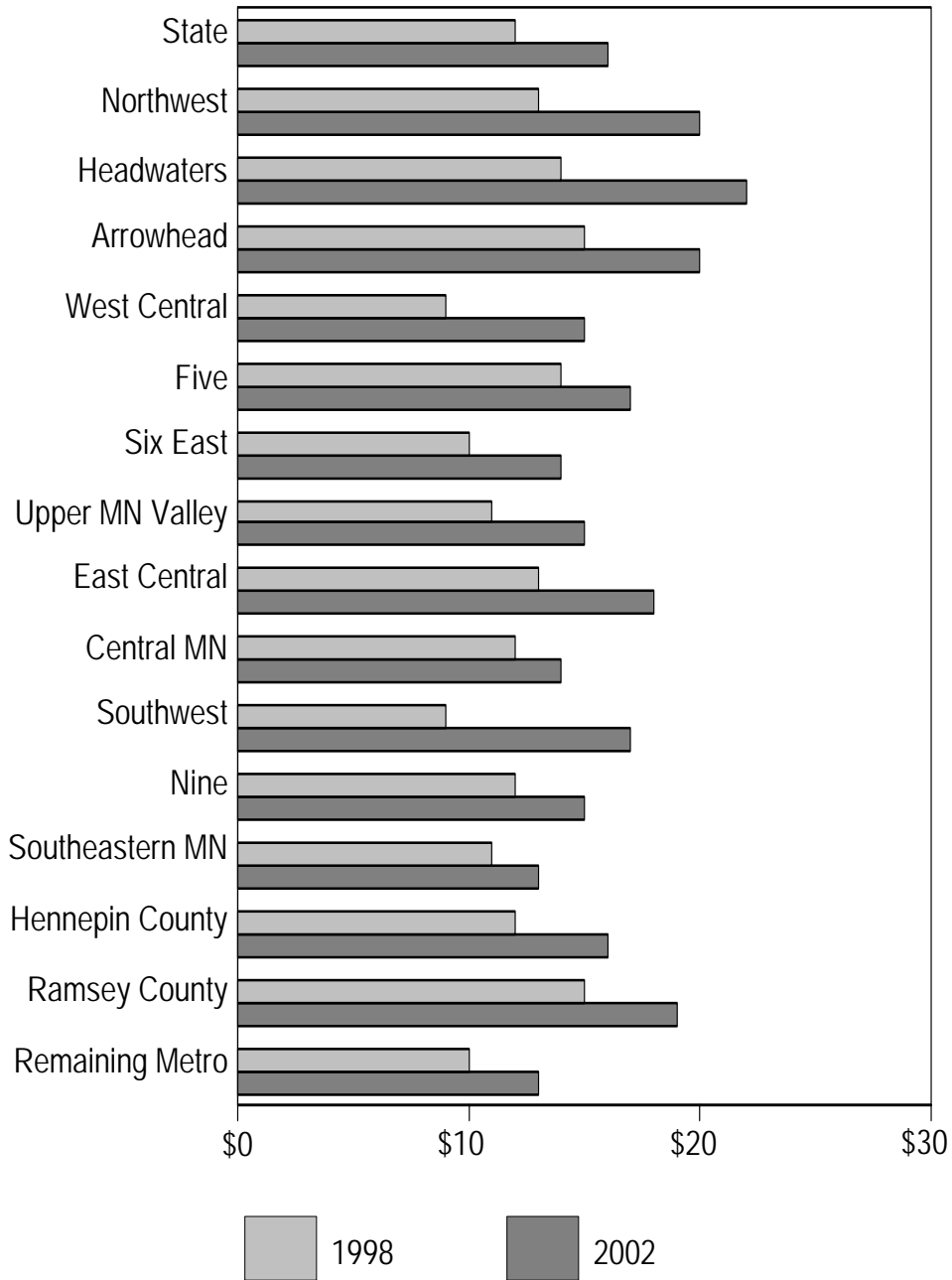
Current dollars, in thousands

	1998	1999	2000	2001	2002	5-Yr. Chg. Aid
State	\$56,500	\$69,554	\$68,981	\$80,396	\$78,770	39%
Northern Regions						
Northwest (1)	1,203	1,566	1,485	1,711	1,719	43
Headwaters (2)	1,035	1,932	1,585	1,748	1,704	65
Arrowhead (3)	4,814	5,847	5,900	6,445	6,545	36
West Central (4)	1,929	3,499	3,134	3,438	3,163	64
Five (5)	1,996	2,346	2,344	2,740	2,661	33
East Central (7E)	1,735	2,834	2,506	2,907	2,574	48
Southern Regions						
Six East (6E)	1,154	1,762	1,616	1,784	1,625	41
Upper MN Valley (6W)	562	638	644	718	755	34
Central MN (7W)	3,602	4,467	4,508	5,363	4,848	35
Southwest (8)	1,124	1,831	1,670	1,775	2,014	79
Nine (9)	2,634	3,387	3,260	3,715	3,435	30
Southeastern MN (10)	4,789	6,126	6,091	7,143	6,342	32
Total Nonmetro	\$26,579	\$36,236	\$34,742	\$39,486	\$37,385	41%
Metro Region						
Hennepin County	12,697	13,942	14,360	17,736	17,842	41
Ramsey County	7,343	8,015	8,274	9,604	9,863	34
Remaining Metro	9,882	11,361	11,605	13,570	13,680	38
Total Metro	\$29,921	\$33,318	\$34,240	\$40,910	\$41,385	38%

Community Corrections Funding



Per Capita Community Corrections Funding 1998 and 2002



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 in the graphs and tables exclude the additional property tax refund (often referred to as targeting). See page 56 for a description of the targeting refund.

Aid Amount and Reporting

2001 Filed 2002 Property Tax Refund: \$220.4 million

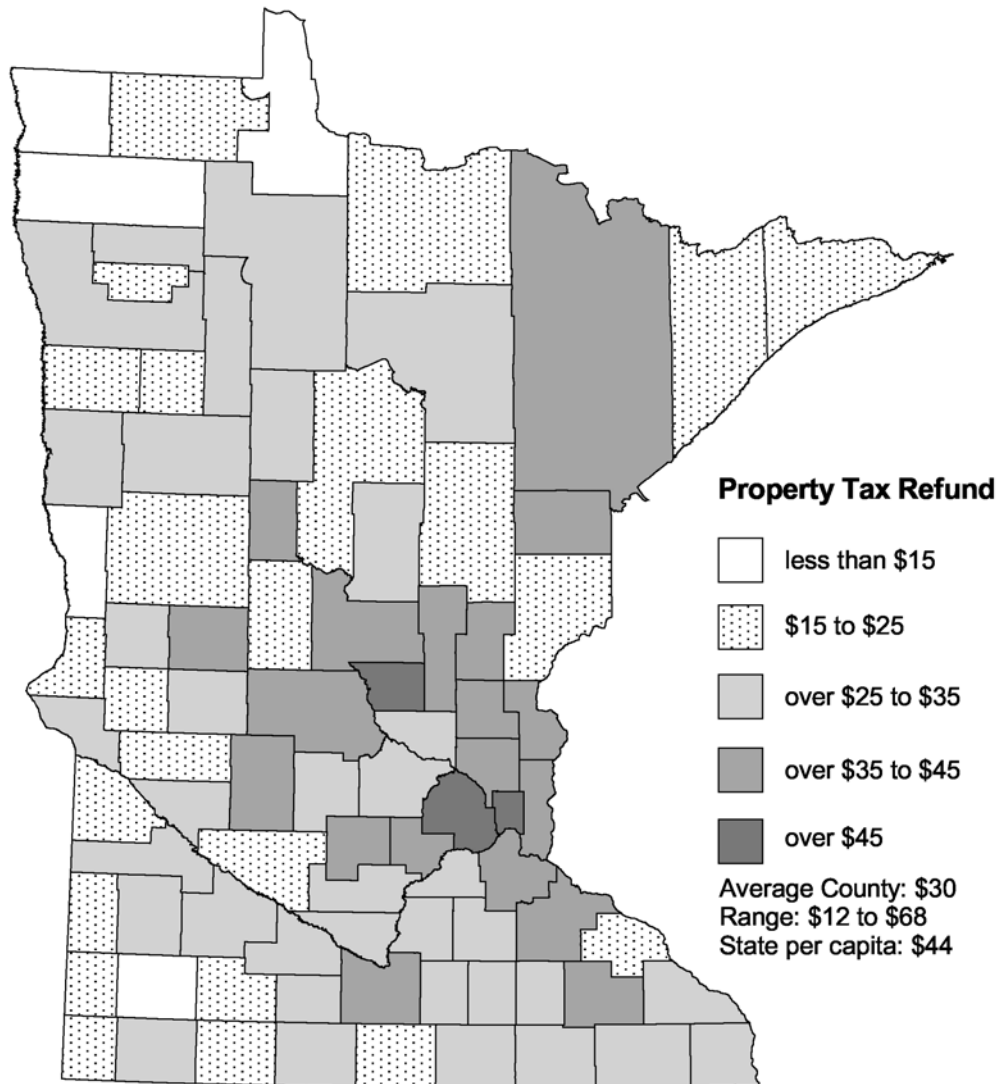
The total property tax refunds for the 2001 returns filed in 2002 for homeowners and renters is \$220,357,766. The table below summarizes statewide data on the number of returns, amounts, and average dollar per return for the various types of filers.

	Number of Returns (A)	Total Amount (B)	Net Amount per Return (C = B ÷ A)
Homeowners: ⁴			
Senior/Disabled	94,265	\$39,119,391	\$415
Under 65 Years	<u>123,536</u>	<u>50,506,349</u>	<u>409</u>
Total Homeowners	217,801	\$89,625,739	\$412
Renters:			
Senior/Disabled	78,633	\$40,139,698	\$510
Under 65 Years	<u>198,679</u>	<u>90,592,328</u>	<u>456</u>
Total Renters	277,312	\$130,732,026	\$471
Total	495,113	\$220,357,766	\$445

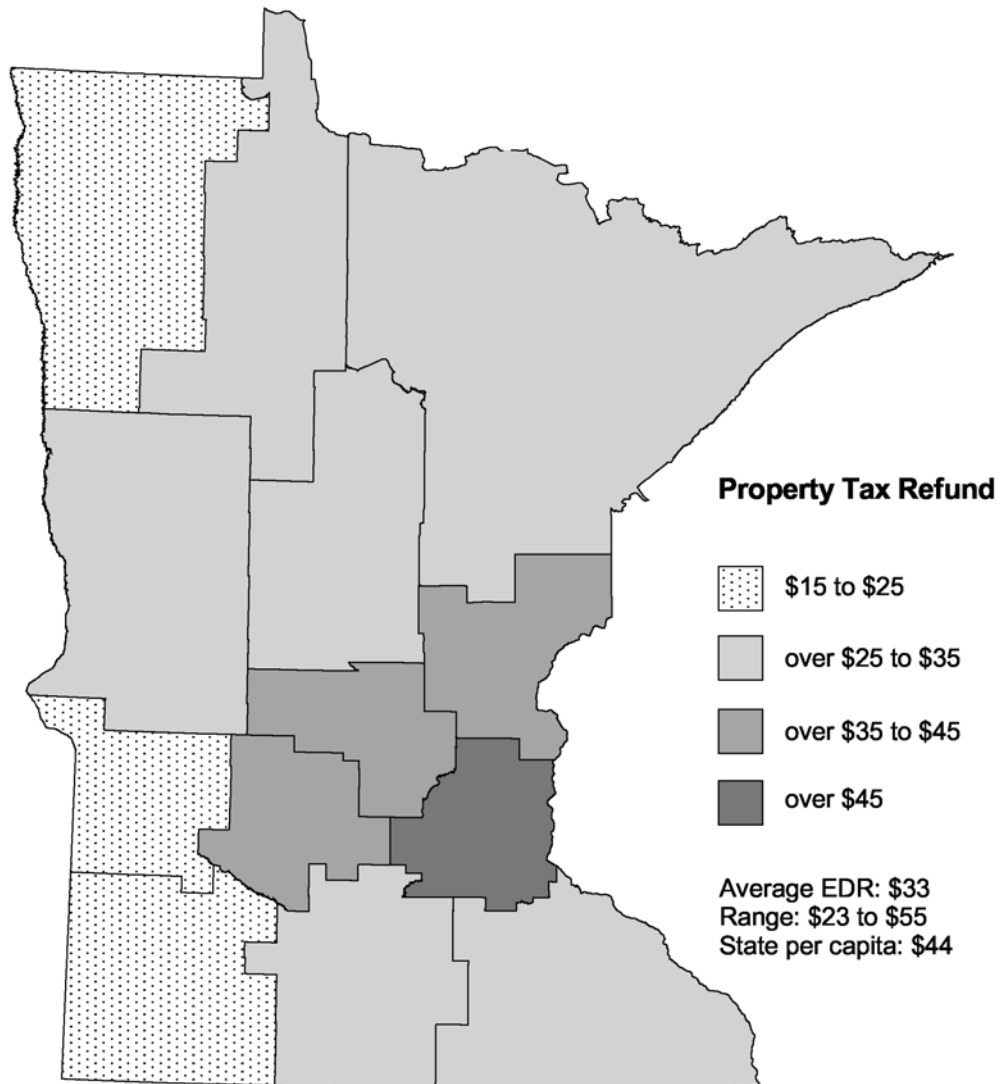
House Research Department

⁴ Includes claimants who are part homeowners and part renters for that year's claim.

Property Tax Refund per capita, 2001 filed 2002 by County



Property Tax Refund per capita, 2001 filed 2002 by Economic Development Region



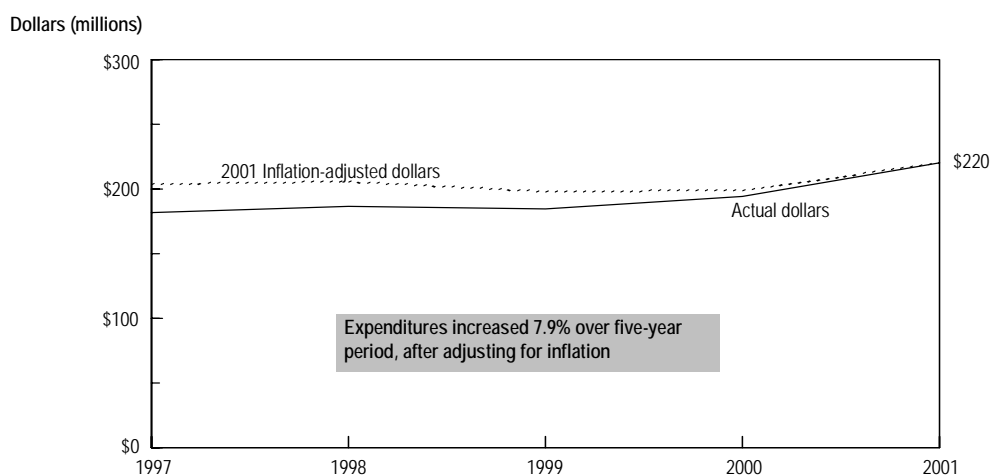
The Past Five Years of Property Tax Refund (See note on page 55)

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: 1997 (filed 1998) to 2001 (filed 2002)

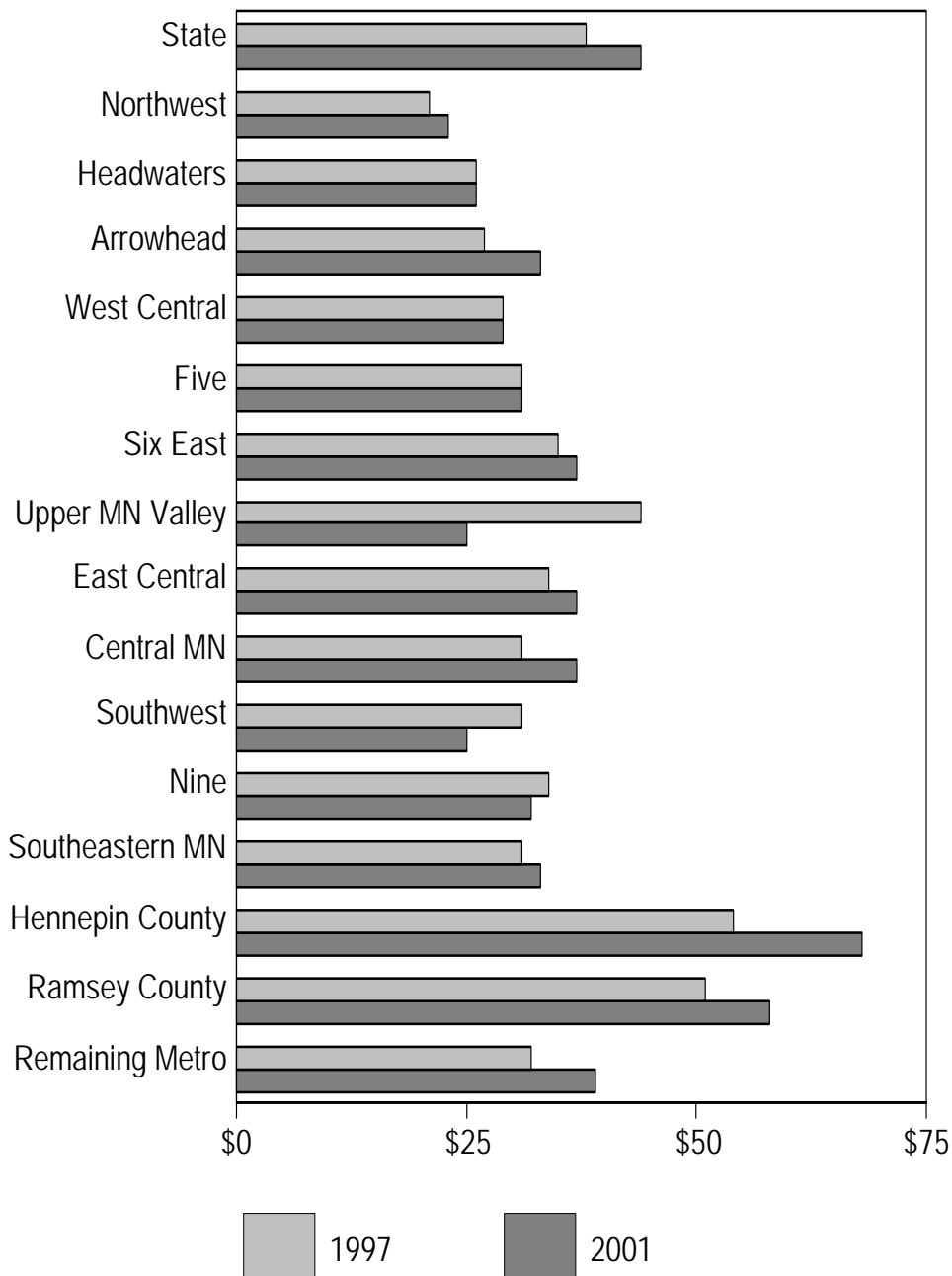
Current dollars, in thousands						
	1997	1998	1999	2000	2001	5-Yr. Chg. Aid
State	\$182,130	\$186,960	\$184,909	\$194,044	\$220,358	21%
Northern Regions						
Northwest (1)	1,906	2,212	2,163	2,174	2,015	6
Headwaters (2)	1,857	1,945	1,896	1,949	1,982	7
Arrowhead (3)	8,488	8,816	9,009	9,281	10,751	27
West Central (4)	6,011	6,241	6,139	6,301	6,135	2
Five (5)	4,468	4,711	4,526	4,785	4,772	7
East Central (7E)	4,363	4,444	4,295	4,448	5,227	20
Southern Regions						
Six East (6E)	3,990	4,261	4,287	4,491	4,364	9
Upper MN Valley (6W)	2,234	2,102	1,972	1,739	1,245	-44
Central MN (7W)	9,493	9,842	9,697	11,011	12,345	30
Southwest (8)	3,909	4,282	4,007	4,030	3,095	-21
Nine (9)	7,673	8,083	7,711	8,017	7,048	-8
Southeastern MN (10)	13,770	14,467	13,896	14,656	15,294	11
Total Nonmetro	\$68,162	\$71,405	\$69,600	\$72,883	\$74,271	9%
Metro Region						
Hennepin County	58,466	59,019	58,990	61,231	76,149	30
Ramsey County	25,554	25,987	26,043	26,762	29,940	17
Remaining Metro	29,948	30,549	30,276	33,169	39,997	34
Total Metro	\$113,968	\$115,555	\$115,310	\$121,161	\$146,086	28%

Statewide Property Tax Refund



NOTE: The property tax refund historical data on this page and the preceding page excludes any targeting data (see page 56).

**Per Capita Property Tax Refund
1997 (filed 1998) and 2001 (filed 2002)**



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

2002 Targeting Refunds: \$1.0 million

For returns filed in 2002 (for property taxes payable in 2002) 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 14,000 returns filed in 2002 for a total amount of \$1,033,162. The average refund per return was \$73. (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.

Ten counties reported fewer than five claims for targeted refunds filed in 2002 by senior/disabled claimants (Cook, Faribault, Lake of the Woods, Marshall, Pennington, Red Lake, Roseau, Stevens, Swift, and Traverse), and four counties reported fewer than five claims for nonsenior/nondisabled claimants (Koochiching, Marshall, Red Lake, and Traverse). To protect taxpayer confidentiality, the Department of Revenue is unable to provide detailed counts for these counties. These refunds were included in the totals for “county undesignated,” and apportioned to the 87 counties based on each county’s share of refunds.

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.

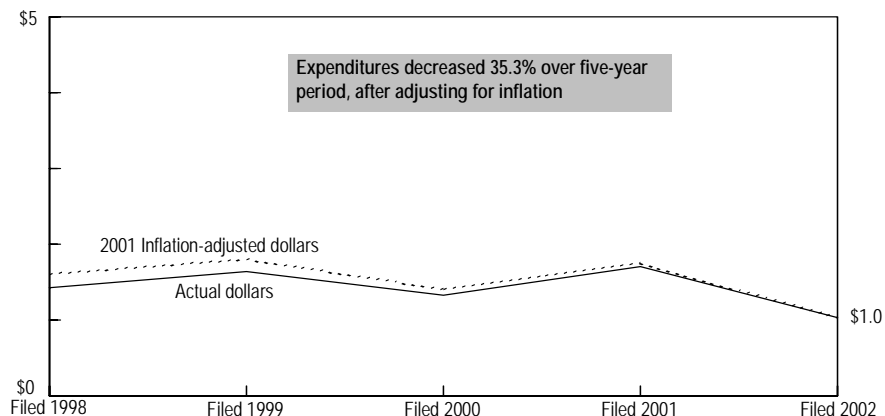
Targeting: 1998 through 2002

Current dollars, in thousands

	Filed 1998	Filed 1999	Filed 2000	Filed 2001	Filed 2002
State	\$1,424	\$1,637	\$1,320	\$1,702	\$1,033
Northern Regions					
Northwest (1)	29	37	16	22	17
Headwaters (2)	16	47	64	34	26
Arrowhead (3)	132	77	132	54	75
West Central (4)	58	100	63	49	29
Five (5)	40	62	43	56	23
East Central (7E)	57	41	29	34	30
Southern Regions					
Six East (6E)	55	66	44	57	29
Upper MN Valley (6W)	41	44	16	42	12
Central MN (7W)	93	118	96	204	186
Southwest (8)	46	102	66	57	35
Nine (9)	137	85	59	125	62
Southeastern MN (10)	271	195	93	164	150
Total Nonmetro	\$974	\$974	\$725	\$897	\$674
Metro Region					
Hennepin County	224	317	317	311	149
Ramsey County	52	72	59	78	12
Remaining Metro	174	274	218	416	198
Total Metro	\$449	\$663	\$594	\$805	\$359

Targeting Refunds

Dollars (millions)



Property Tax Data

Property Tax Data

Payable 2002 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 2002 Market Value Homestead Credit: \$324.7 million

As part of property tax reform measures, the 2001 Legislature enacted the market value homestead credit effective for taxes payable in 2002 and thereafter.

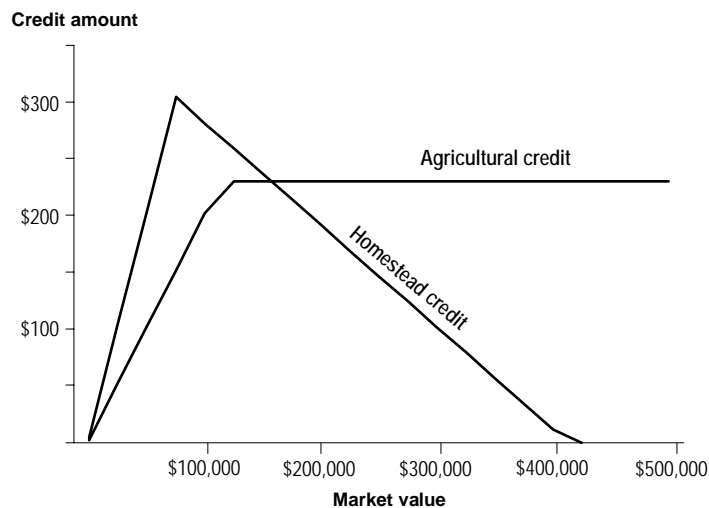
The credit applies to each homestead property. For a homestead with a taxable market value of \$76,000 or less, the credit is 0.4 percent of the taxable market value. For a homestead with a taxable market value over \$76,000, the credit is \$304 minus 0.09 percent of the value over \$76,000. Under this formula, homesteads valued over \$414,000 receive no market value homestead credit.

For agricultural homesteads, the credit applies only to the value of the house, garage, and one acre of land.

Payable 2002 Market Value Agricultural Credit: \$18.2 million

The 2001 Legislature created a new market value agricultural credit for all agricultural homestead property. The credit is equal to 0.2 percent of the taxable market value of the property, to a maximum of \$230 for each agricultural homestead. The credit does not apply to the house, garage, and one acre of agricultural homestead property. (This credit was enhanced by the 2002 Legislature for taxes payable in 2003 and thereafter.)

This graph shows how the two credits vary with a property's market value.



Payable 2002 Taconite Homestead Credit: \$15.6 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 \$3,859,091 is included in the \$15.6 million taconite homestead credit amount. However, the mobile home taconite homestead credit and any adjustment amounts for prior years are not included in the amounts.

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

County	Taconite Credit
Aitkin	\$824,823
Cook	433,946
Crow Wing	989,972
Itasca	3,886,302
Koochiching	4,807
Lake	1,079,219
St. Louis	8,419,809
Total	\$15,638,878

Payable 2002 Miscellaneous Credits: \$19.2 million

The total of the miscellaneous property tax credits for 2002 is \$19,241,866. This includes \$15,638,878 of taconite homestead credit (discussed above), as well as the total payable 2002 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.

Type of Credit	Amount
Taconite Homestead Credit	\$15,638,878
Disparity Reduction Credit ⁵	2,985,208
Power Line Credit	101,688
Agricultural Preserves Credit	302,505
County Conservation Credit	204,075
Enterprise Zone Credit	0
Disaster Credit	9,512
Total	\$19,241,866

⁵ A disparity reduction credit was established by the 1988 Legislature to provide additional property tax relief in the border cities of Breckenridge, Dilworth, East Grand 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.

2001 Statewide Property Valuation

Market Valuation: \$292.0 billion

Net Tax Capacity: \$3.4 billion

This is the total real and personal property valuation for the 2001 assessment for taxes payable in 2002. The market valuation of \$291,980,658,279 and the net tax capacity of \$3,408,514,473 are listed in the tables. Net tax capacity is the valuation which results after the tax capacity class rates have been applied to the market values.

Payable 2002 Net Property Tax Levy: \$4.9 billion

The payable 2002 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 \$4.7 billion of net tax capacity levy and \$223.4 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.

Type of Taxing District	Payable 2002 Net Property Tax Levy* (dollars in millions)	Percent
County	\$1,676	33.9%
City/Town:	1,208	24.4
City	\$1,072	
Town	136	
School District	1,061**	21.4
Miscellaneous Districts:	418	8.4
Special Taxing Districts	170	
Tax Increment Financing	248	
Fiscal Disparity Contribution	*	
Power Line	0.2	
State	585	11.8
Total, all districts	\$4,948	100.0%
* For purposes of this table, the fiscal disparity levy amount has been redistributed back to the various local taxing districts. See next page for actual amounts.		
** See discussion of why this amount is significantly lower than in previous year (due to state takeover) on pages 10 & 11.		

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 2002 Fiscal Disparity Distribution Levy
County	\$123,345,681	\$858,429	\$124,204,110
City	103,163,191	735,074	103,898,265
Town	1,137,202	96,596	1,233,798
School District	88,380,464	107,878	88,488,342
Special Taxing Districts	19,300,410	25,827	19,326,237
Total Fiscal Disparity Levy	\$335,326,948	\$1,823,804	\$337,150,752

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 2002 Average Tax Rate Calculations

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

A small portion (\$223.4 million statewide) of property tax levies are spread on market value rather than on net tax capacity. Of this amount, \$210.9 million is the school district referendum market value which is shown separately on all of the tables in sections 2 to 4 of the report.

A separate average tax rate is computed for the net tax capacity levy and the referendum market value levy.

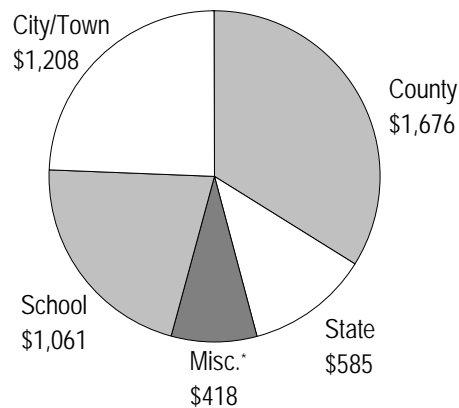
For purposes of the net tax capacity tax rate calculation

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

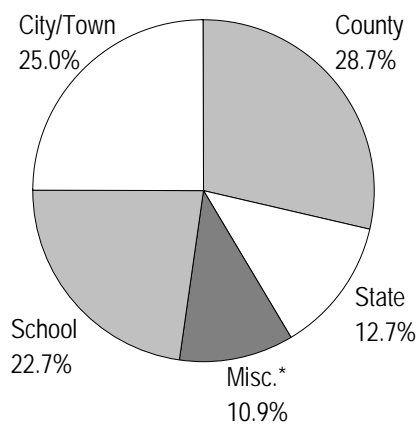
This rate represents the average local net tax capacity rate of taxation on all property.

**Payable 2002 Property Tax Levies
by Type of Taxing District**
\$4,948
(dollars in millions)

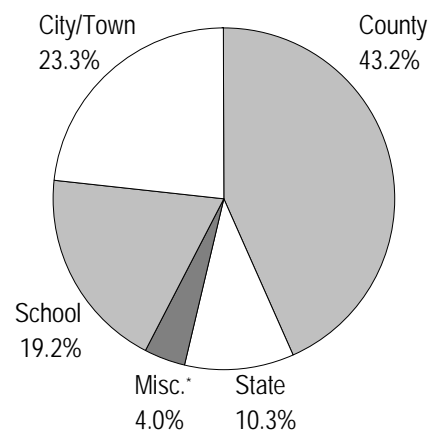
Statewide



Metro



Nonmetro



* 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 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 2001 tax base (filed in 2002) 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 2001 ranged from 5.35 percent to 7.85 percent. In 2001, 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 \$1,404.

Tax Amount and Reporting

2001 Filed 2002 Individual Income Tax: \$5.3 billion

The total amount of the 2001 individual income tax returns filed in 2002 is \$5,339,912,576. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence.⁶ The state total includes \$252.0 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 \$5,087.9 million collected from Minnesota residents.

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

Recent Law Changes

Minnesota has conformed with all major changes made in the federal tax code in recent years. Recent changes included conforming to federal IRA expansions, eliminating the phaseout of exemptions and limitations on itemized deductions, extending the exclusion for employer-provided education assistance, and increasing the standard deduction for married couples.

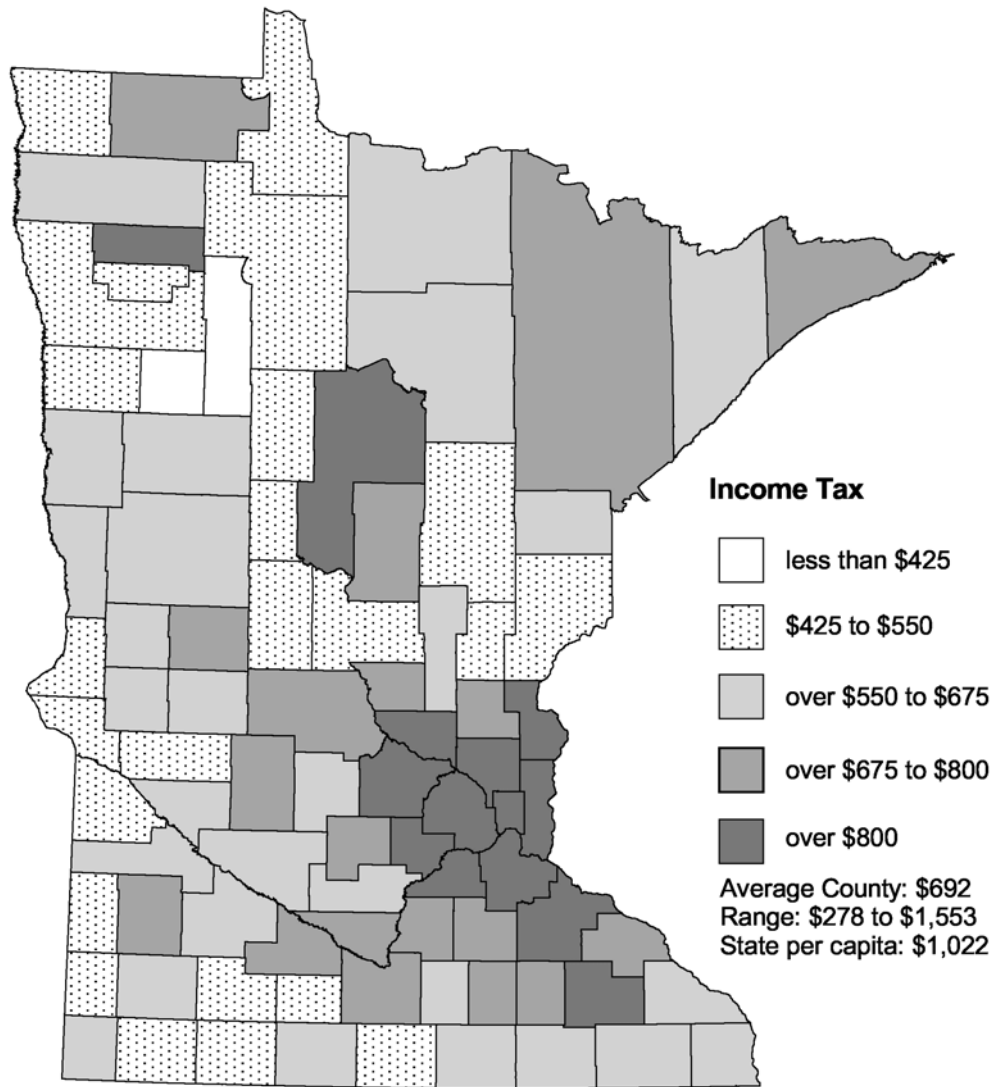
In 1998 Minnesota authorized a K-12 education expense credit of up to \$2,000 for families with incomes under \$33,500, and expanded the existing K-12 education expense deduction as well as extending it to nonitemizers.

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.

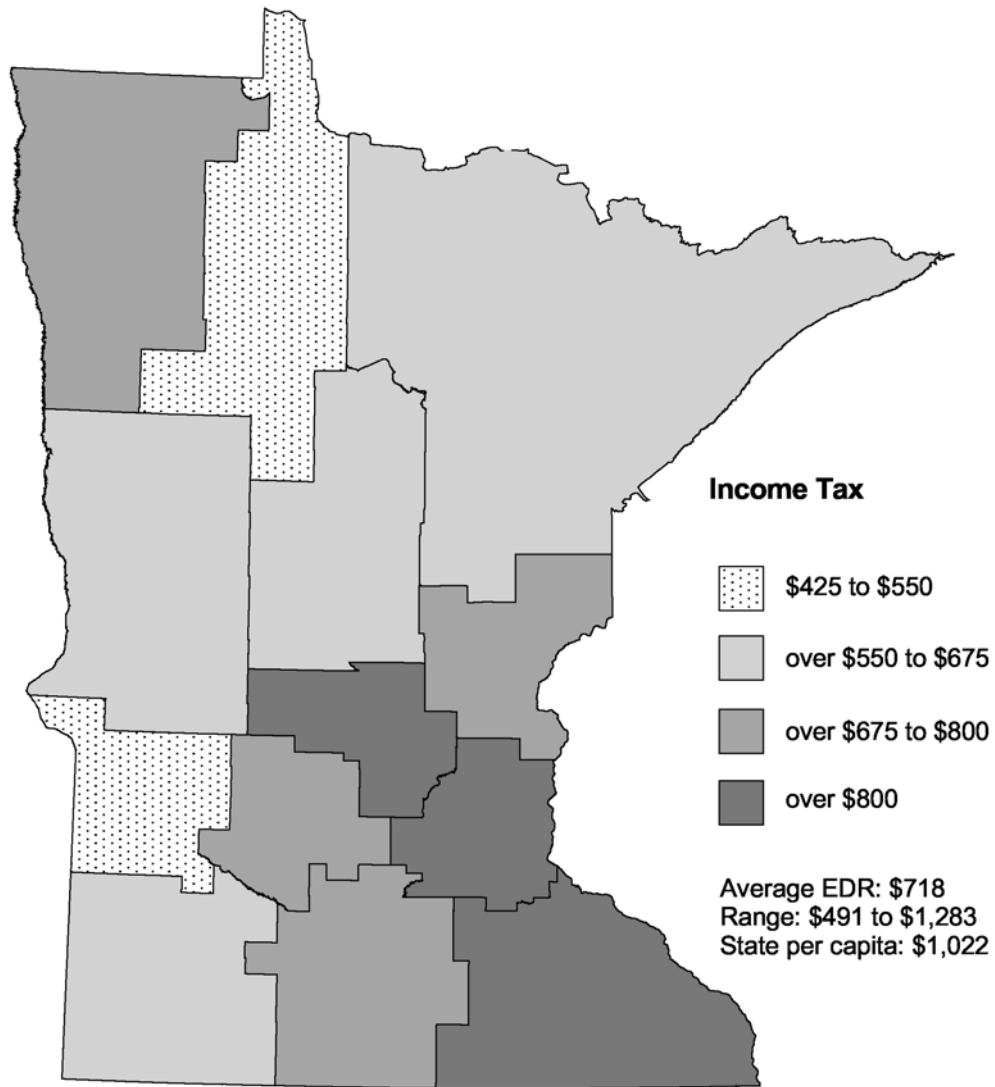
⁶ The total includes \$0.4 million paid by Minnesota residents whose county was not reported on the return. This amount was apportioned to the 87 counties based on each county's share of total statewide tax liability.

Individual Income Tax per capita, 2001 by County*



* Minnesota residents only.

Individual Income Tax per capita, 2001 by Economic Development Region*



* Minnesota residents only.

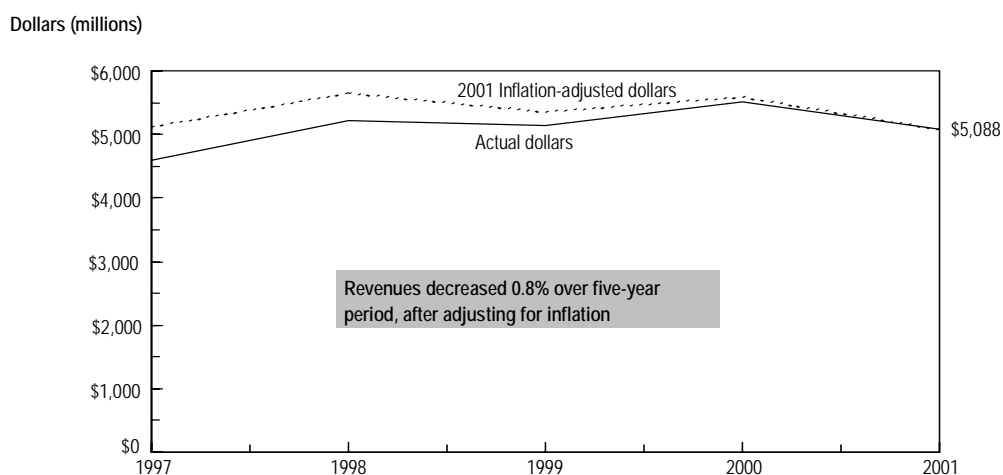
The Past Five Years of Individual Income Tax

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

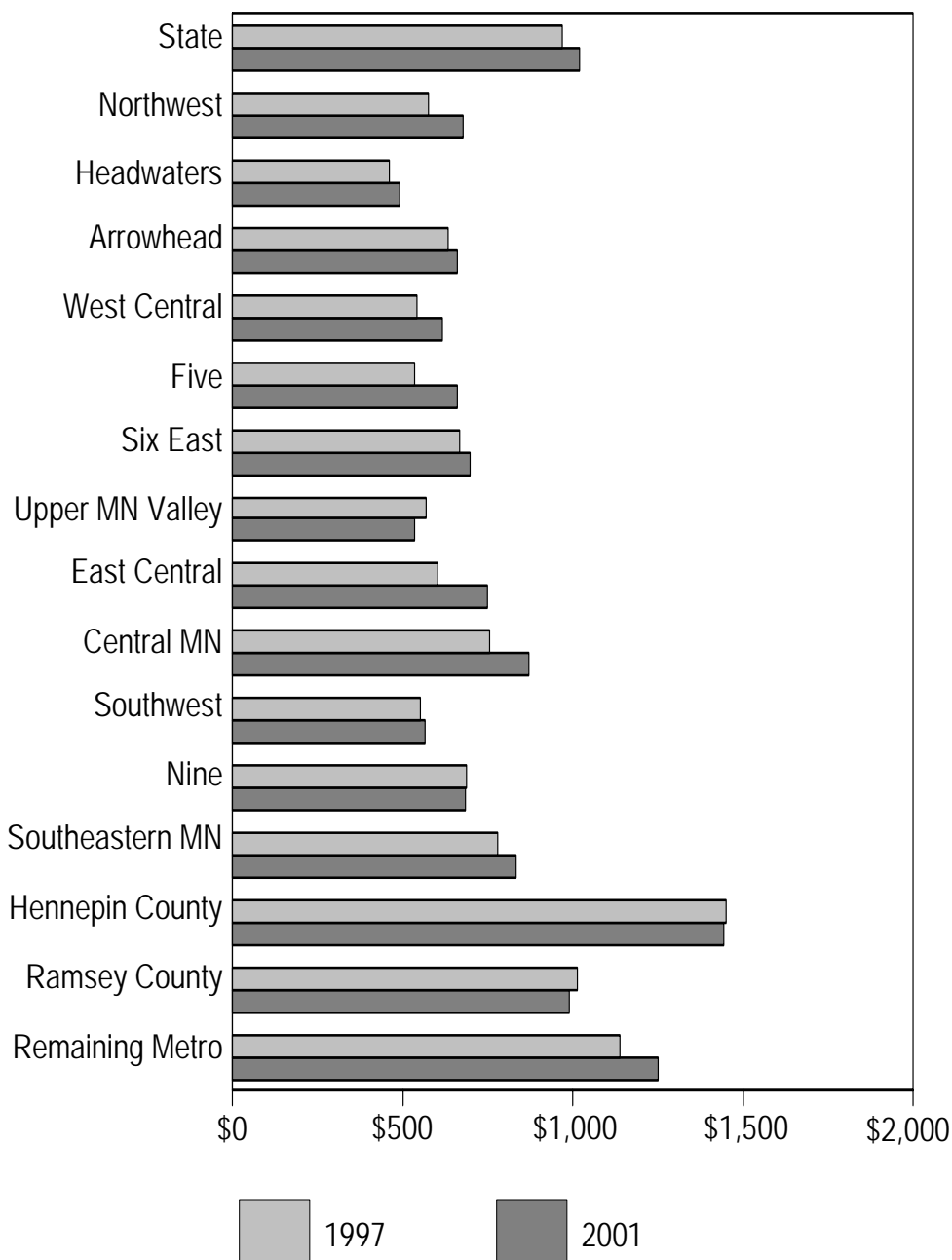
Individual Income Tax, Residents Only: 1997 to 2001

Current dollars, in thousands						
	1997	1998	1999	2000	2001	5-Yr. Chg. Tax
State	\$4,598,144	\$5,213,111	\$5,146,900	\$5,516,992	\$5,087,950	11%
Northern Regions						
Northwest (1)	52,469	56,244	56,992	60,429	59,704	14
Headwaters (2)	33,529	37,599	37,615	37,538	37,693	12
Arrowhead (3)	202,297	220,473	216,558	225,162	212,645	5
West Central (4)	112,401	123,443	125,806	134,099	130,516	16
Five (5)	77,229	89,319	88,037	92,983	102,027	32
East Central (7E)	76,711	90,761	93,841	99,425	105,110	37
Southern Regions						
Six East (6E)	77,055	82,624	80,386	86,106	81,336	6
Upper MN Valley (6W)	28,748	34,621	34,439	27,586	26,708	-7
Central MN (7W)	229,322	255,470	264,871	282,113	289,665	26
Southwest (8)	69,127	74,392	73,812	72,752	68,786	-1
Nine (9)	153,234	167,858	156,094	165,275	153,243	0
Southeastern MN (10)	345,889	399,899	392,419	403,663	389,193	13
Total Nonmetro	\$1,458,011	\$1,632,704	\$1,620,869	\$1,687,131	\$1,656,625	14%
Metro Region						
Hennepin County	1,562,250	1,811,205	1,761,240	1,911,565	1,623,804	4
Ramsey County	504,933	551,811	542,296	575,667	507,902	1
Remaining Metro	1,072,950	1,217,391	1,222,495	1,342,628	1,299,619	21
Total Metro	\$3,140,133	\$3,580,407	\$3,526,031	\$3,829,860	\$3,431,325	9%

Statewide Income Tax



Per Capita Individual Income Tax 1997 and 2001



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 2001 Sales/Use Tax: \$3.91 billion (gross)
\$3.71 billion (net after refunds)

A total of \$3,904,862,581 in sales/use taxes was collected during calendar year 2001.⁷ The net amount of sales/use tax after the reduction of capital equipment refunds of \$193.8 million was \$3,711,095,581. Of the \$3.71 billion in net sales taxes, about \$662 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.

In odd-numbered years since 1997, the Department of Revenue has not tabulated sales tax receipts by county. For purposes of this report, the statewide total for 2001 was allocated to counties based on the distribution of sales tax by county in calendar year 2000. The department shifted to a new sales tax system in 1997 and now only tabulates sales tax by county in even-numbered years.

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.).

⁷ 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. As of 2001, the cities of Hermantown, Mankato, Minneapolis, New Ulm, Proctor, Rochester, St. Paul, Two Harbors, Willmar, and Winona impose a 0.5 percent general sales tax. The local sales taxes in Willmar and Winona expired December 31, 2001. The city of Duluth and Cook County impose a 1 percent general sales tax.

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

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 2001, it is \$193.8 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 80 have been adjusted to reflect refund claims.⁸

Amounts Not Allocated to Minnesota

Over \$662 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 80.

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

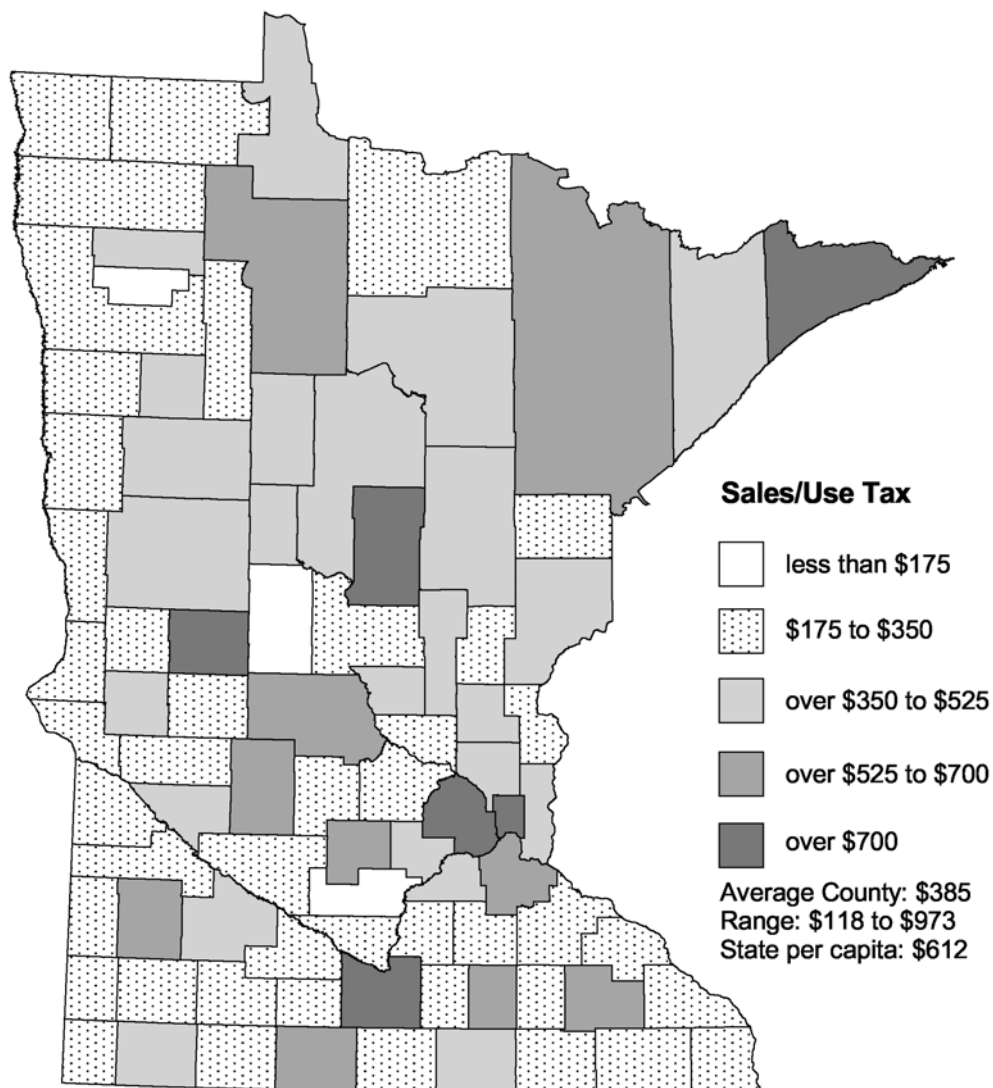
⁸ The refund amounts for all of the years have been corrected since the previous year’s report, so that the historical table is consistent.

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

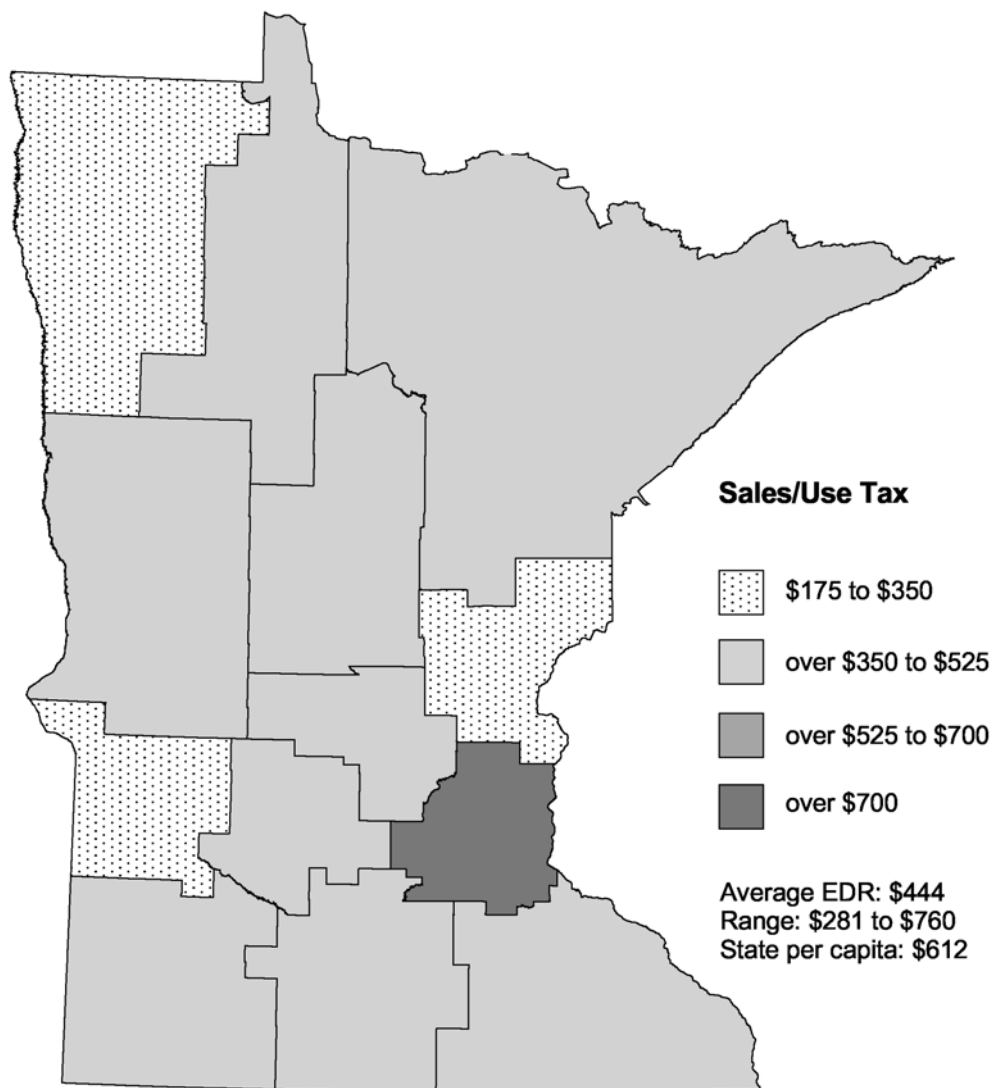
	Allocated to Minnesota		Not Allocated to Minnesota		
Year	Amount	Percent	Amount	Percent	Total
1993	\$2,116,144	89.8	\$240,321	10.2	\$2,356,465
1994	2,257,025	87.2	330,616	12.8	2,587,641
1995	2,348,875	85.4	402,131	14.6	2,751,005
1996	2,498,725	87.4	361,238	12.6	2,859,962
1997 (est.)	2,665,626	87.3	386,485	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
2001 (est.)	3,049,109	82.2	661,987	17.8	3,711,096

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 2001, non-Minnesota sales/use tax increased by 7 percent over the previous year's estimated amount, from \$617 million to \$662 million.

Sales/Use Tax per capita, 2001 by County



Sales/Use Tax per capita, 2001 by Economic Development Region



The Past Five Years of Sales/Use Tax

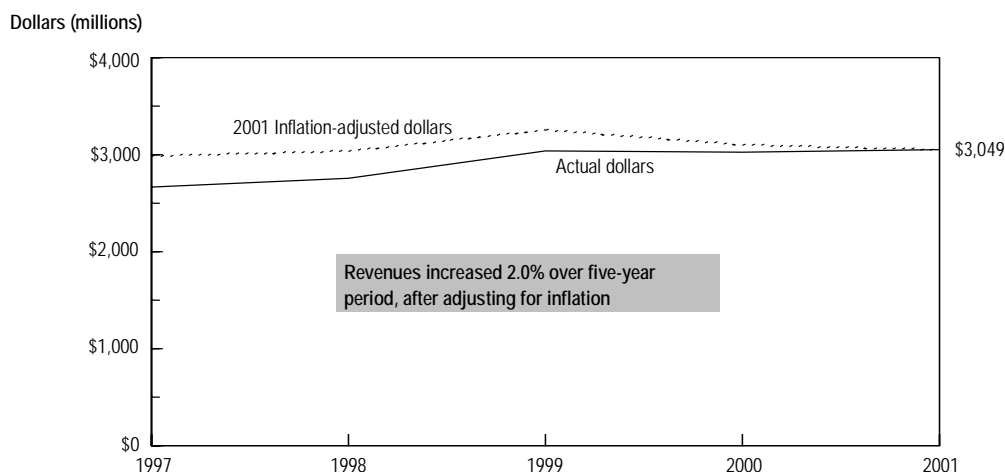
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Sales/Use Tax, Residents Only: 1997 to 2001

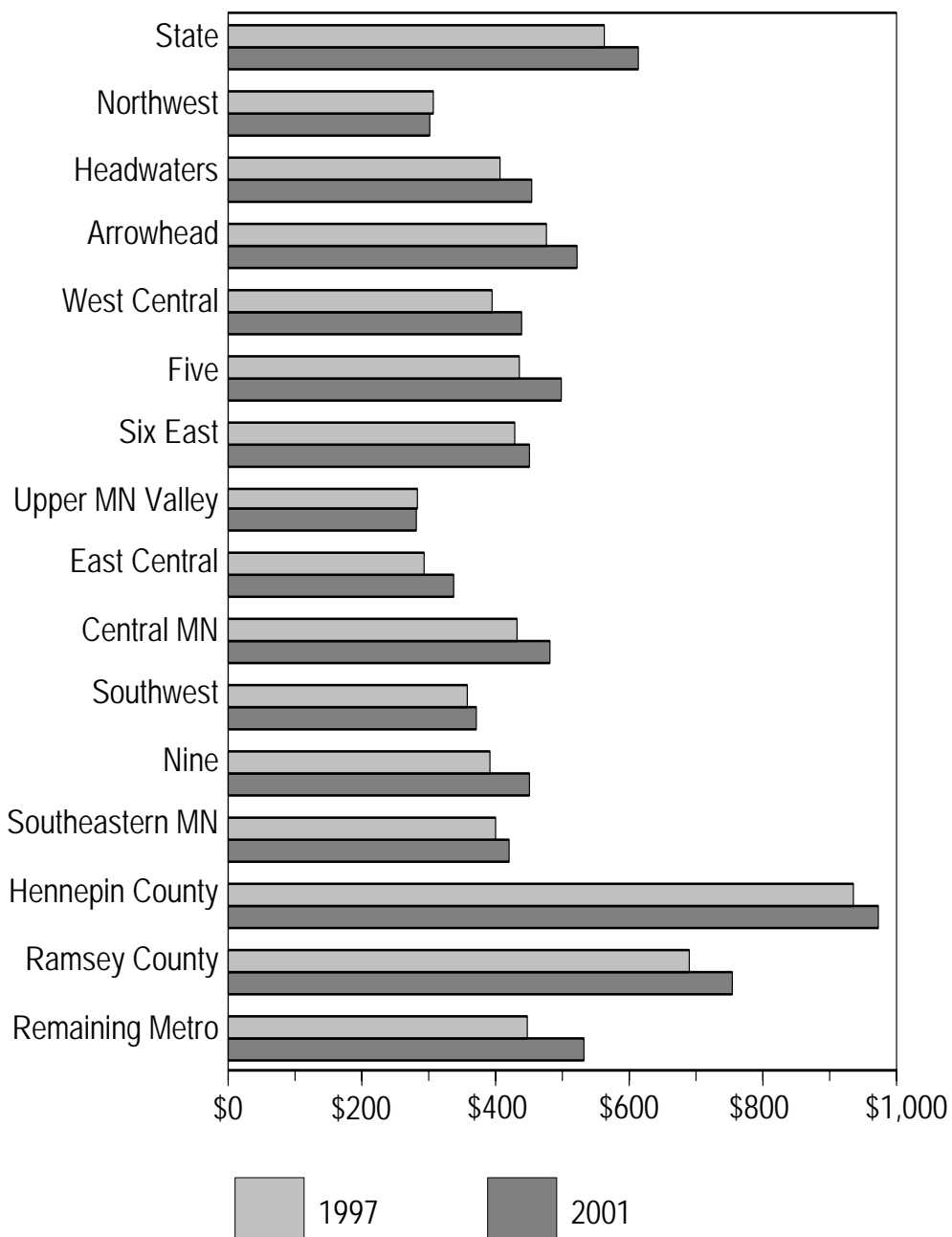
Current dollars, in thousands

	1997	1998	1999	2000	2001	5-Yr. Chg.
State	\$2,665,626	\$2,754,227	\$3,041,758	\$3,023,456	\$3,049,109	14%
Northern Regions						
Northwest (1)	27,916	26,020	28,774	27,762	26,493	-5
Headwaters (2)	29,491	30,259	33,492	33,758	34,998	19
Arrowhead (3)	151,967	150,490	166,018	164,789	168,248	11
West Central (4)	81,919	82,920	91,759	90,329	92,902	13
Five (5)	62,724	65,811	72,887	74,600	77,005	23
East Central (7E)	37,132	38,415	42,554	46,085	47,405	28
Southern Regions						
Six East (6E)	49,326	45,803	50,622	54,495	52,540	7
Upper MN Valley (6W)	14,319	13,691	15,163	13,759	13,970	-2
Central MN (7W)	131,239	143,090	157,746	159,644	160,443	22
Southwest (8)	44,698	42,005	46,341	45,167	45,092	1
Nine (9)	87,407	91,394	100,446	103,043	100,857	15
Southeastern MN (10)	177,252	189,434	207,944	204,836	196,095	11
Total Nonmetro	\$895,389	\$919,331	\$1,013,746	\$1,018,269	\$1,016,048	13%
Metro Region						
Hennepin County	1,006,767	1,011,295	1,119,236	1,072,838	1,093,182	9
Ramsey County	342,712	354,863	392,202	380,055	386,657	13
Remaining Metro	420,758	468,737	516,574	552,294	553,222	31
Total Metro	\$1,770,236	\$1,834,895	\$2,028,012	\$2,005,187	\$2,033,061	15%

Statewide Sales/Use Tax



Per Capita Sales/Use Tax 1997 and 2001



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.)

Allocation of Motor Vehicle Sales Tax Revenues

	FY 1992-2001	FY 2002	FY 2003	FY 2004-2007	FY 2008 and after
General Fund	100%	69.14%	46.25%	46.25%	46.25%
Highway User Tax Distribution Fund		30.86	32.00	30.00	32.00
Metropolitan area transit fund			20.50	21.50	20.50
Greater Minnesota transit fund			1.25	1.43	1.25
County State Aid Fund				0.65	
Municipal State Aid Fund				0.17	

Tax Amount and Reporting

Calendar Year 2001 Motor Vehicle Sales Tax: \$603.3 million

The total 2001 motor vehicle sales tax is \$603,251,000. 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 2001 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.

Second, 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 86 so that all of the years are internally consistent.

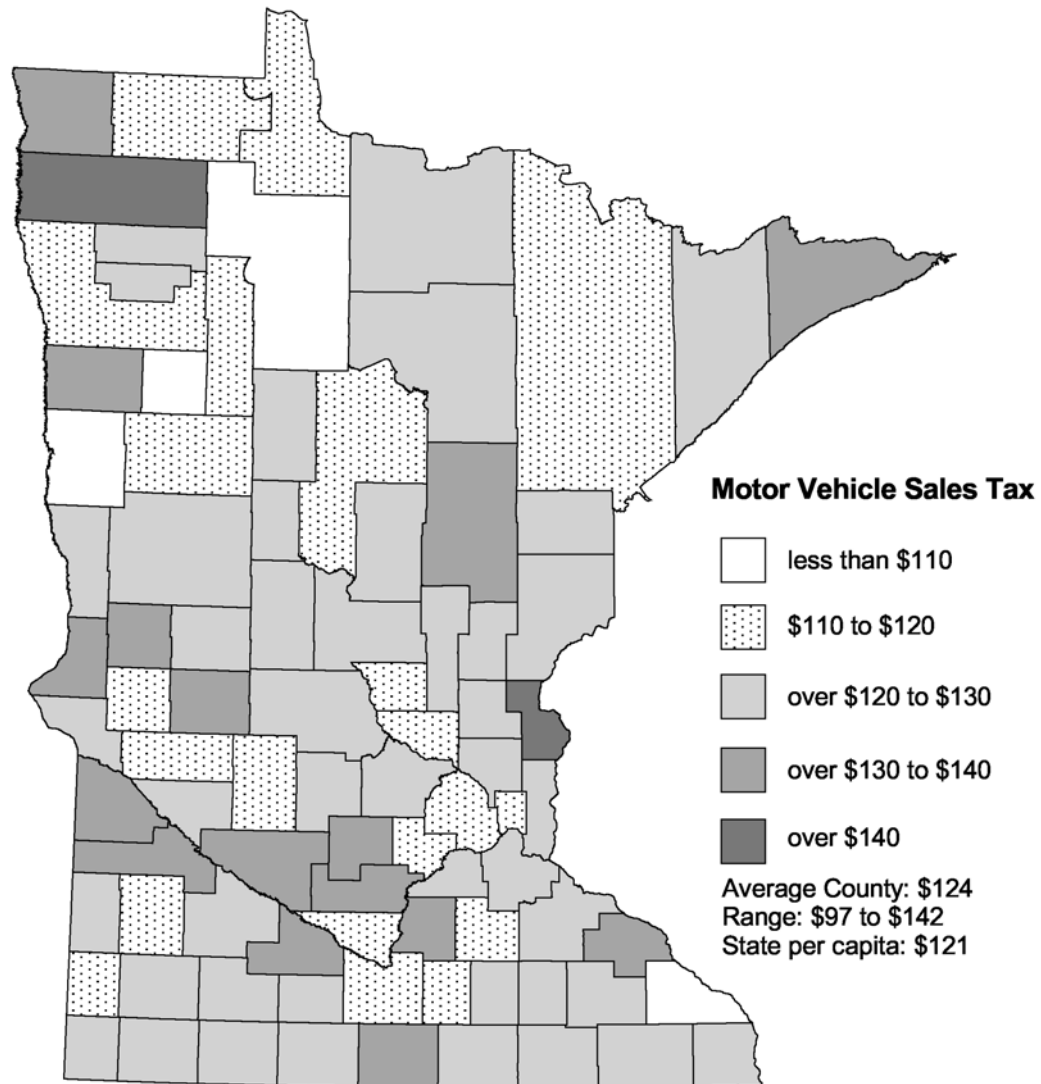
A percent distribution was made on each of the two factors (i.e., registrations and license tax) comparing each county to the state. The results of each distribution were then weighted equally

to allocate the \$603.3 million tax revenue to the 87 counties.

The previous edition of this report erroneously reported total revenues of \$513.731 million in calendar year 2000. This was a preliminary figure; final revenues for 2000 totaled \$542.702 million. The historical data in this section has been updated to show the full amount of calendar year 2000 revenues.

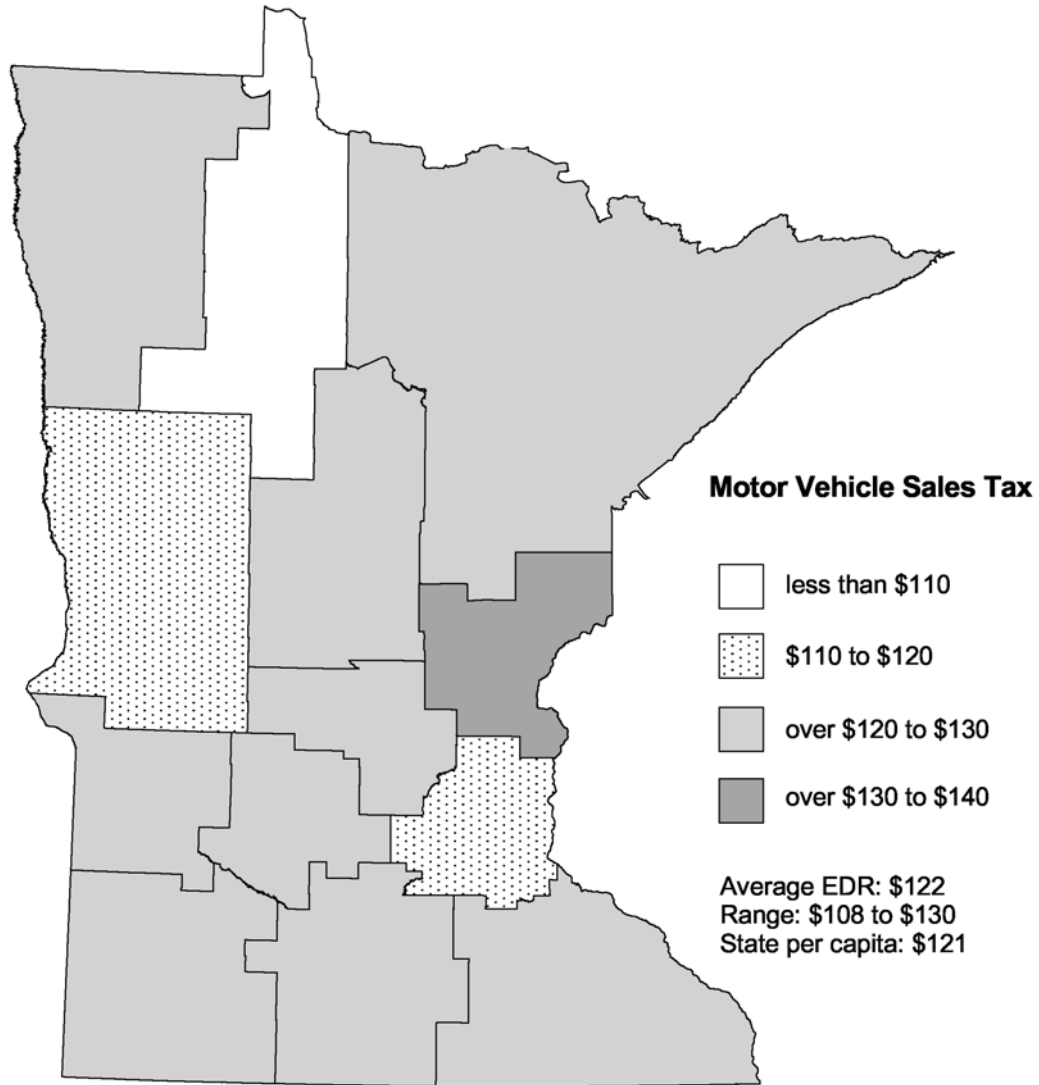
Motor vehicle sales tax data was obtained from the Department of Revenue.

Motor Vehicle Sales Tax per capita, 2001 by County*



* Although it may be more appropriate to display this 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, 2001 by Economic Development Region



The Past Five Years of the Motor Vehicle Sales Tax

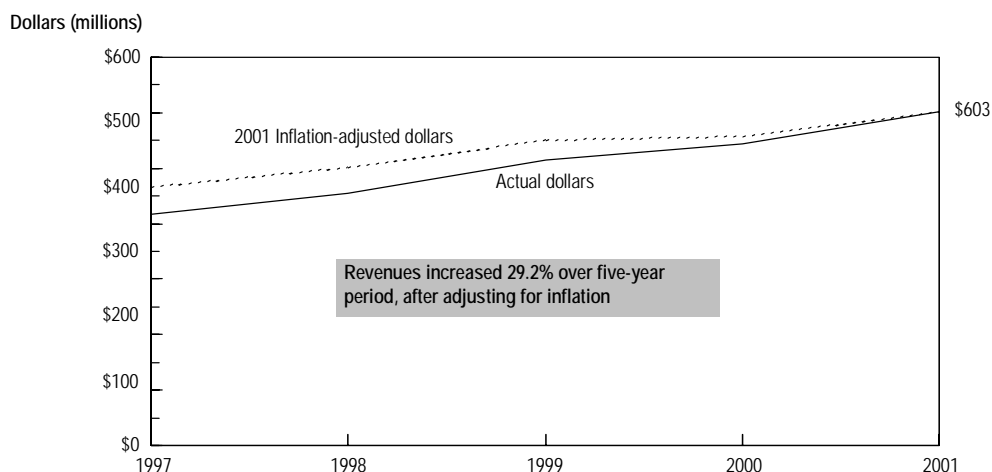
The table below shows the distributions of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle excise tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle Sales Tax: 1997 to 2001

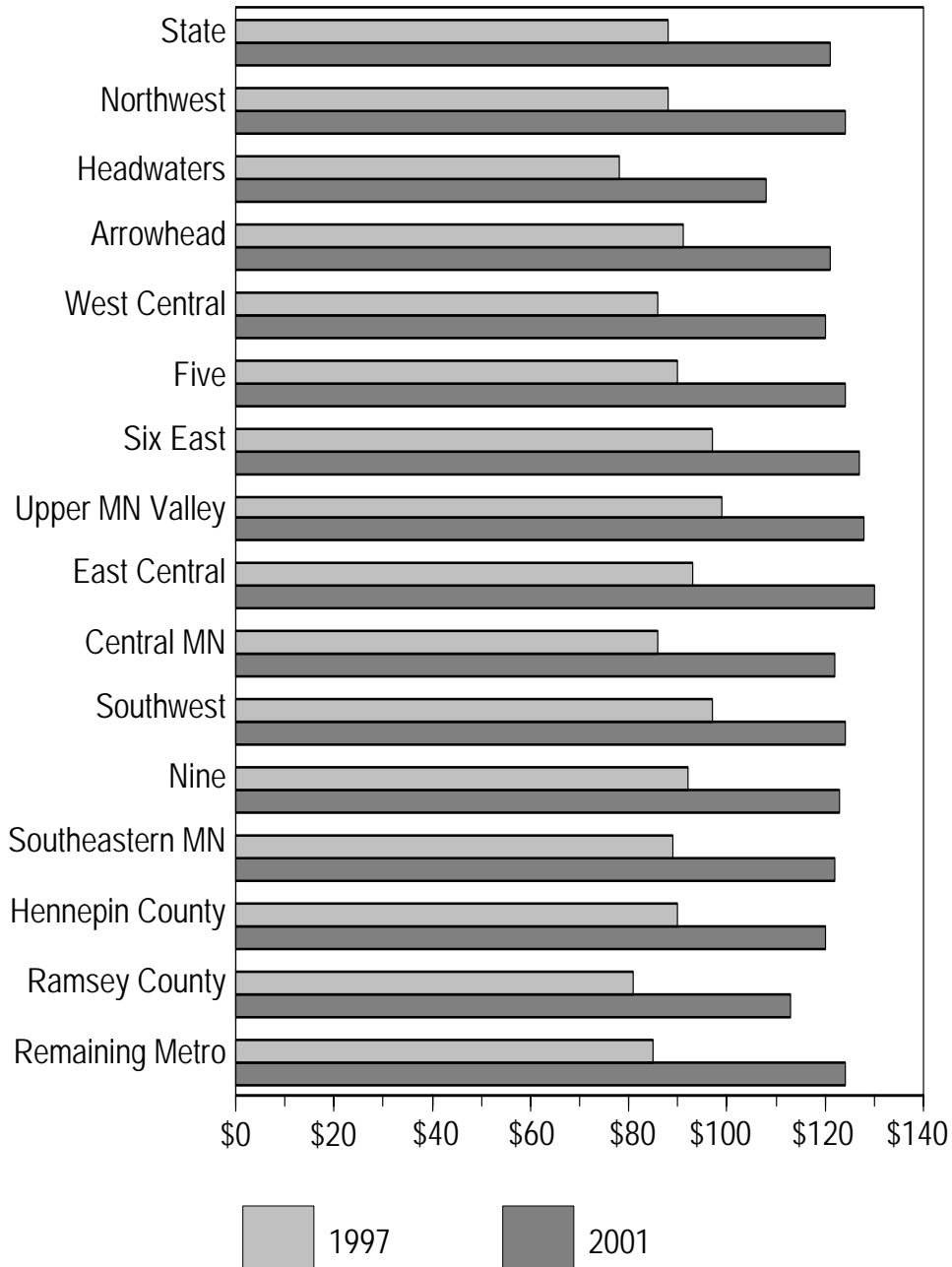
Current dollars, in thousands

	1997	1998	1999	2000	2001	5-Yr. Chg. Tax
State	\$416,526	\$454,074	\$514,363	\$542,702	\$603,251	45%
Northern Regions						
Northwest (1)	8,070	8,858	9,896	9,838	10,919	35
Headwaters (2)	5,671	6,407	7,417	7,426	8,305	46
Arrowhead (3)	28,892	31,109	34,652	35,352	38,875	35
West Central (4)	17,875	19,635	22,415	22,802	25,414	42
Five (5)	12,908	14,525	16,775	17,042	19,155	48
East Central (7E)	11,828	13,122	15,586	15,927	18,250	54
Southern Regions						
Six East (6E)	11,160	11,855	13,365	13,453	14,845	33
Upper MN Valley (6W)	5,000	5,288	5,847	5,781	6,342	27
Central MN (7W)	26,214	29,053	34,181	35,161	40,464	54
Southwest (8)	12,051	12,616	13,953	14,078	15,009	25
Nine (9)	20,593	21,970	24,254	24,718	27,412	33
Southeastern MN (10)	39,515	43,342	49,299	51,424	56,695	43
Total Nonmetro	\$199,777	\$217,779	\$247,639	\$253,003	\$281,685	41%
Metro Region						
Hennepin County	96,500	104,592	115,081	125,363	134,829	40
Ramsey County	40,503	43,385	48,995	53,055	57,895	43
Remaining Metro	79,746	88,317	102,649	111,281	128,842	62
Total Metro	\$216,749	\$236,295	\$266,724	\$289,699	\$321,566	48%

Statewide Motor Vehicle Sales Tax



Per Capita Motor Vehicle Sales Tax 1997 and 2001



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.

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 2001 Motor Vehicle License Tax: \$480.2 million

The total motor vehicle license registration tax for calendar year 2001 was \$480,151,571. 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 92 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 95 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.

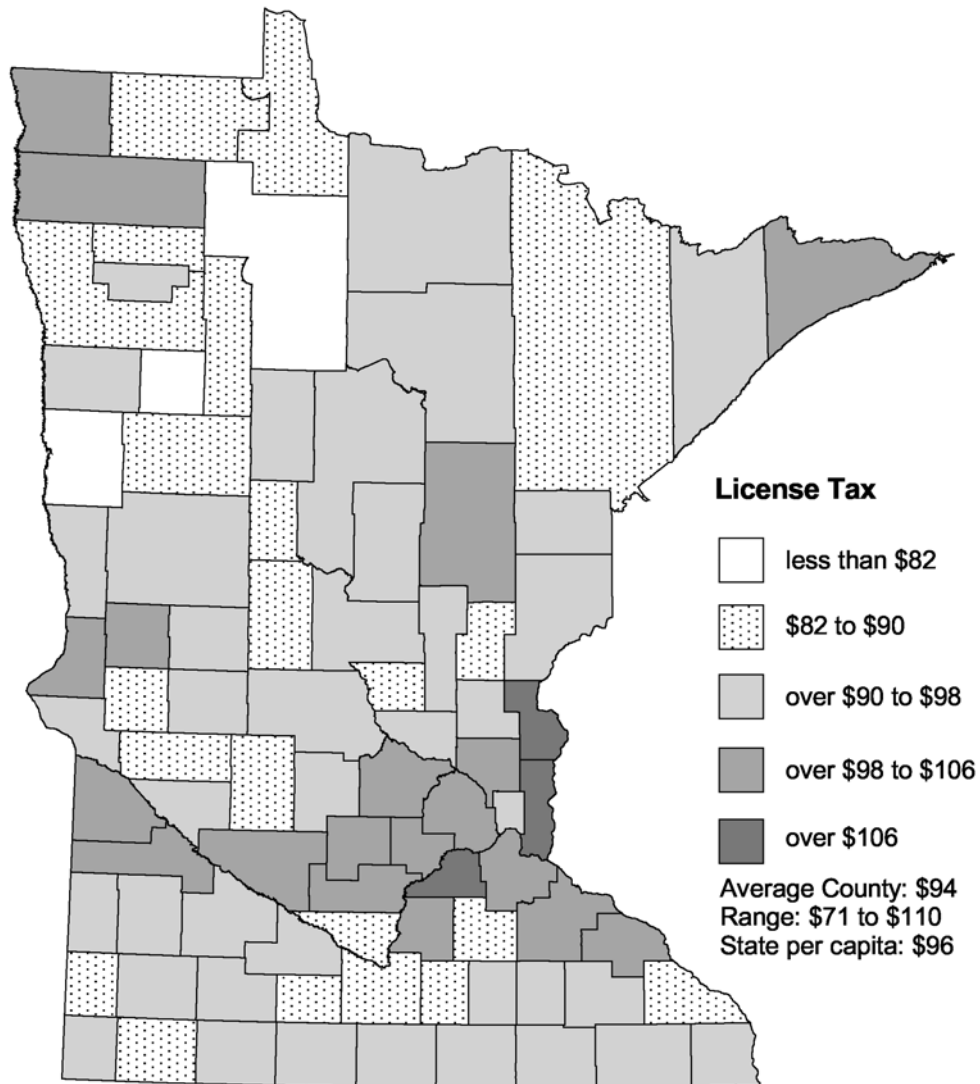
Recent Law Changes

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.

Year of vehicle registration in Minnesota	Flat tax	Plus	Total tax not to exceed
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

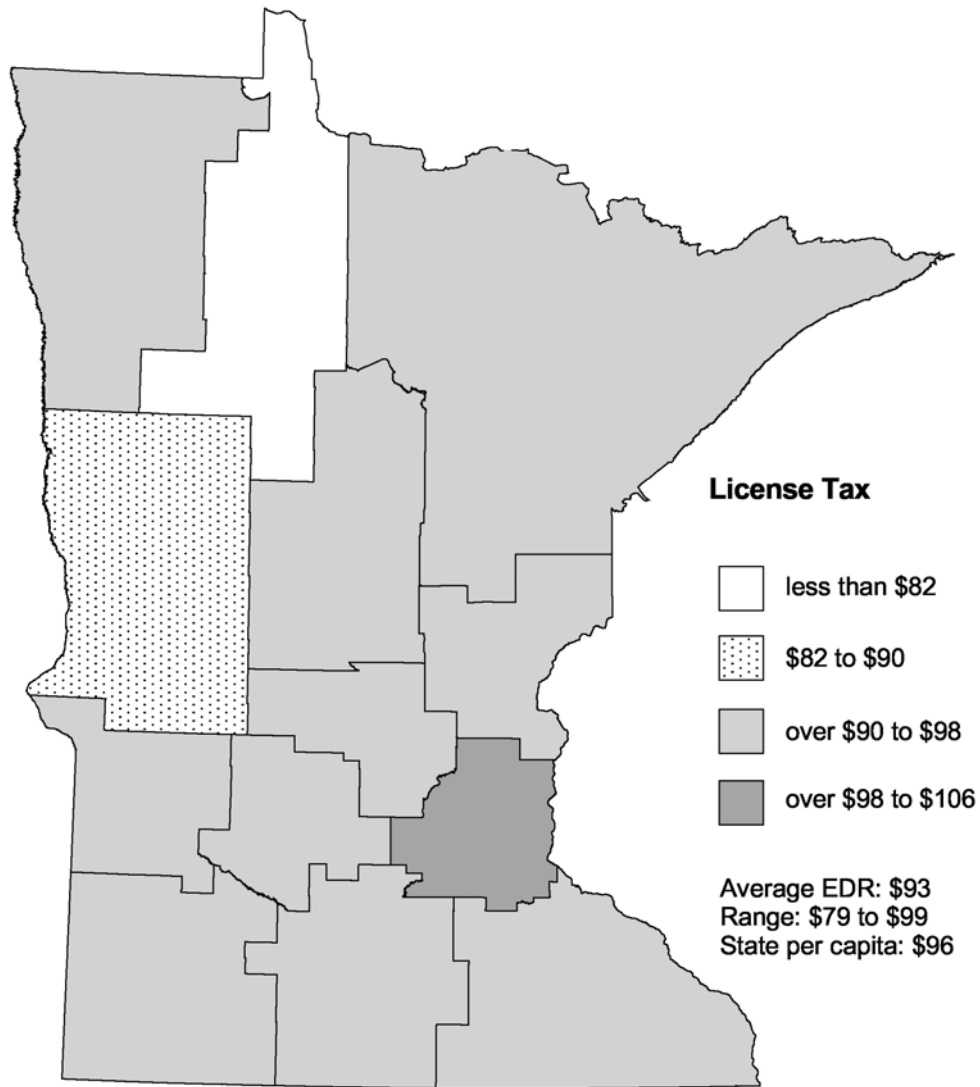
Since the law change was effective in June 2000, the 2000 calendar year revenues in this report reflect only about one-half of a full year's effect.

Motor Vehicle License Tax per capita, 2001 by County*



* Although it may be more appropriate to display this 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, 2001 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.

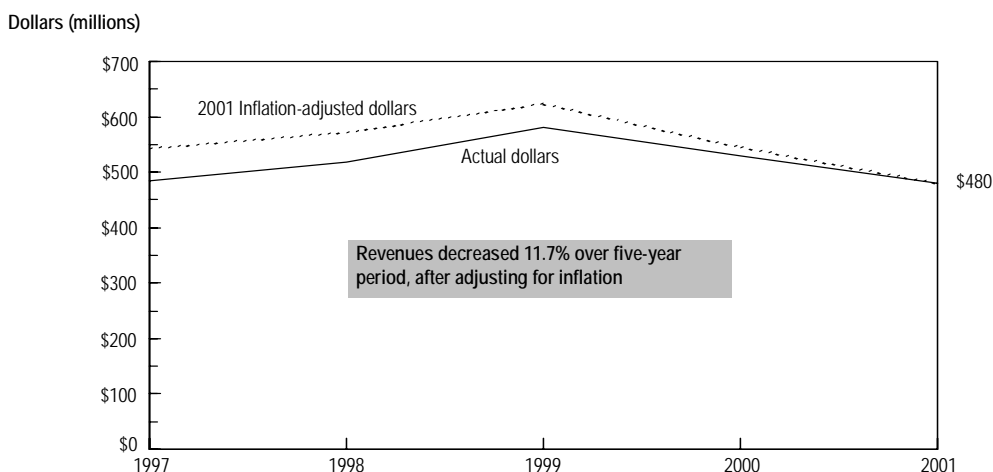
Motor Vehicle License Tax: 1997 to 2001

Current dollars, in thousands

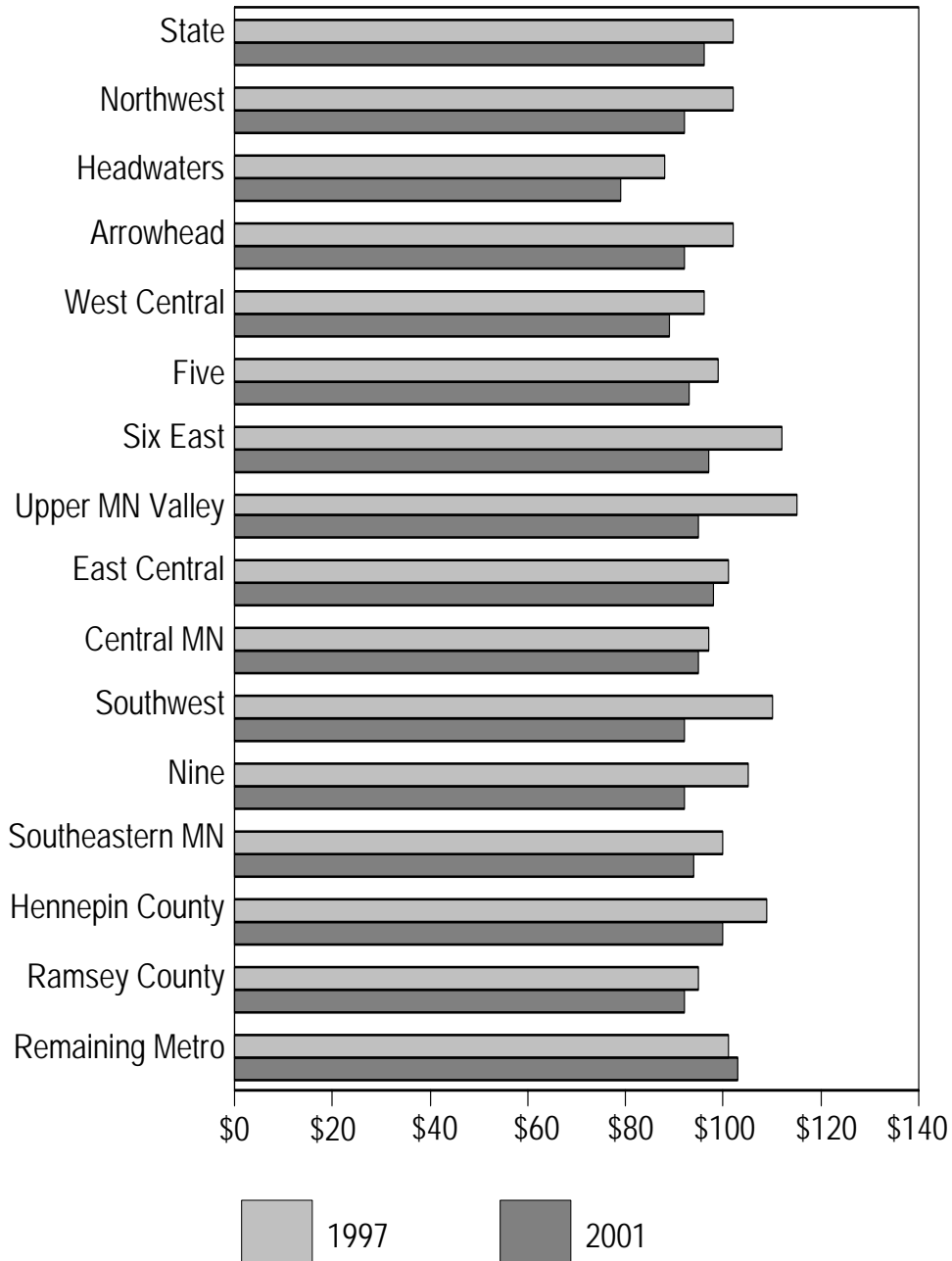
	1997	1998	1999	2000	2001	5-Yr. Chg. Tax
State	\$485,117	\$517,939	\$582,062	\$530,438*	\$480,152*	-1%
Northern Regions						
Northwest (1)	9,299	9,859	10,744	8,906	8,108	-13
Headwaters (2)	6,416	7,007	8,077	6,696	6,098	-5
Arrowhead (3)	32,642	34,261	37,186	32,773	29,539	-10
West Central (4)	19,999	21,316	24,202	20,688	18,858	-6
Five (5)	14,217	15,645	18,088	15,580	14,316	1
East Central (7E)	12,748	13,908	16,711	14,496	13,823	8
Southern Regions						
Six East (6E)	12,979	13,403	14,968	12,449	11,255	-13
Upper MN Valley (6W)	5,819	5,990	6,513	5,246	4,731	-19
Central MN (7W)	29,536	32,286	38,255	33,406	31,586	7
Southwest (8)	13,721	13,954	15,128	12,858	11,221	-18
Nine (9)	23,369	24,396	26,635	22,851	20,653	-12
Southeastern MN (10)	44,194	47,517	53,646	48,466	43,846	-1
Total Nonmetro	\$224,938	\$239,542	\$270,154	\$234,416	\$214,034	-5%
Metro Region						
Hennepin County	117,636	125,537	135,089	130,051	111,863	-5
Ramsey County	47,156	49,508	55,625	52,782	47,159	0
Remaining Metro	95,387	103,352	121,195	113,188	107,096	12
Total Metro	\$260,179	\$278,397	\$311,908	\$296,022	\$266,118	2%

* Reduction reflects legislative changes (see page 89).

Statewide Motor Vehicle License Tax



Per Capita Motor Vehicle License Tax 1997 and 2001



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.⁹ 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.¹⁰

Tax Amount and Reporting

Calendar Year 2001 Motor Fuels Tax: \$600.9 million

The total net amount after refunds of the motor fuels tax for calendar year 2001 was \$600,914,124. 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 with populations over 5,000, 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.

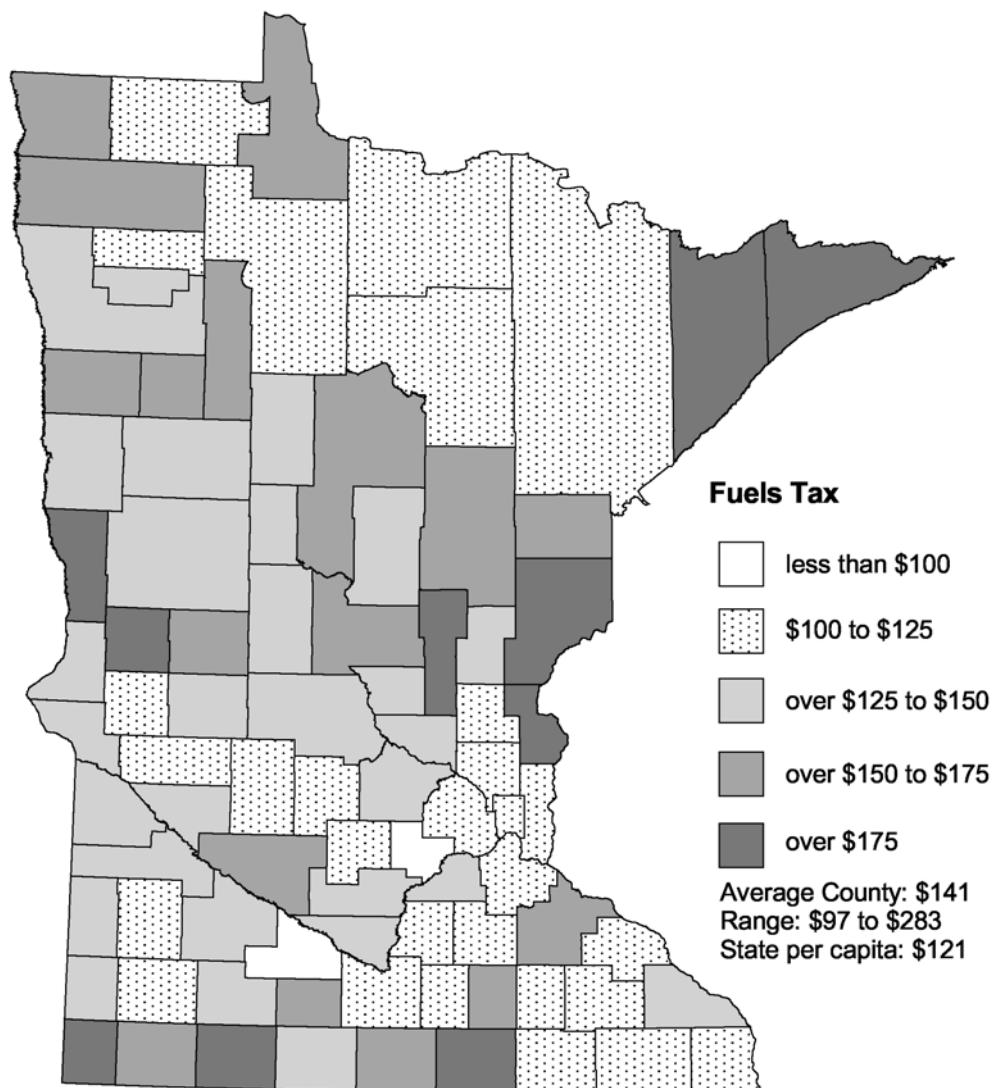
The highway aids listed in the tables estimate how much each area received from the above distribution. Like both the motor vehicle excise tax and the motor vehicle license tax, the amount of motor fuels tax paid by taxpayers in each county is unknown. For purposes of this report, an estimate was made for each county based upon the total number of vehicle miles traveled in each county in 2001 as a proportion of the total vehicle miles traveled within the state in 2001.

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

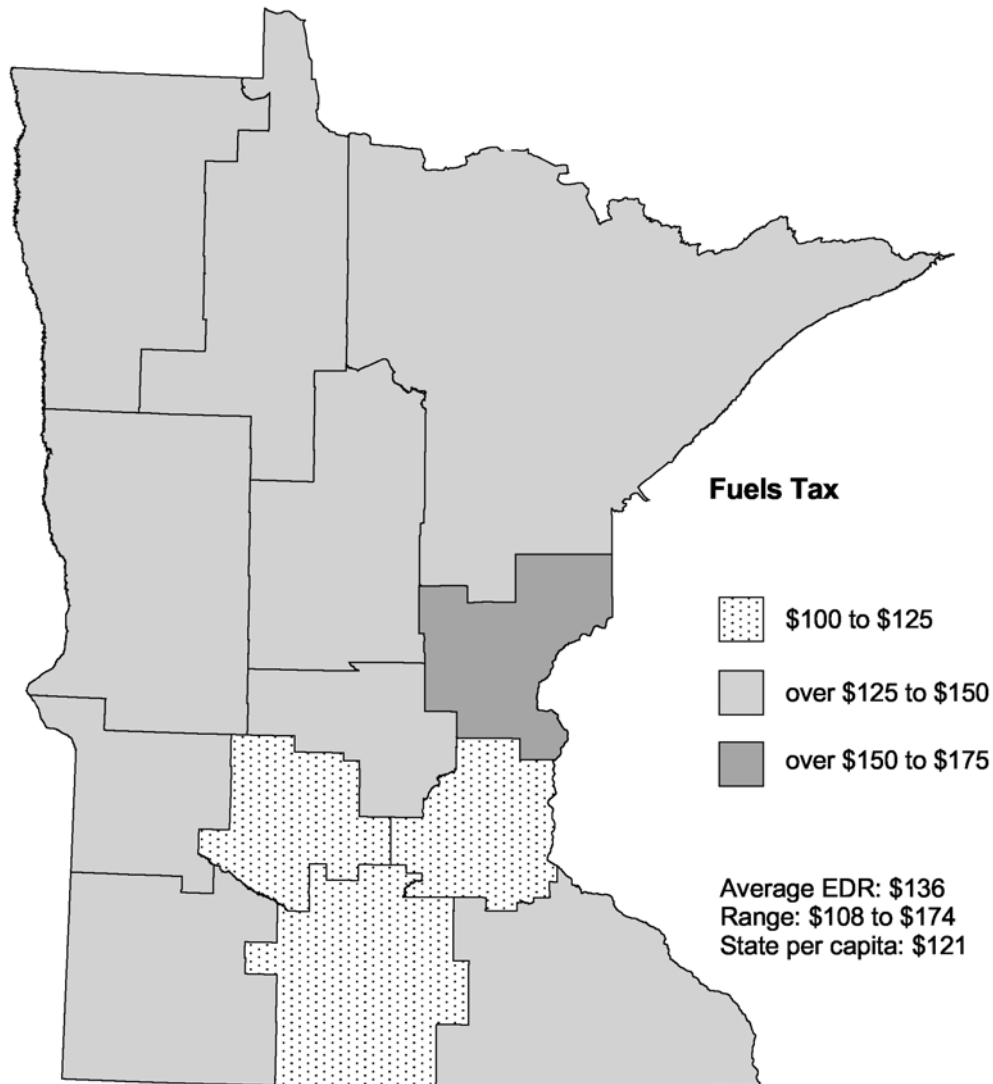
⁹ Alternative fuels such as liquefied natural gas and high-alcohol gasoline are taxed at rates proportional to relative energy content.

¹⁰ 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, 2001 by County



Motor Vehicle Fuels Tax per capita, 2001 by Economic Development Region



The Past Five Years of the Motor Vehicle Fuels Tax

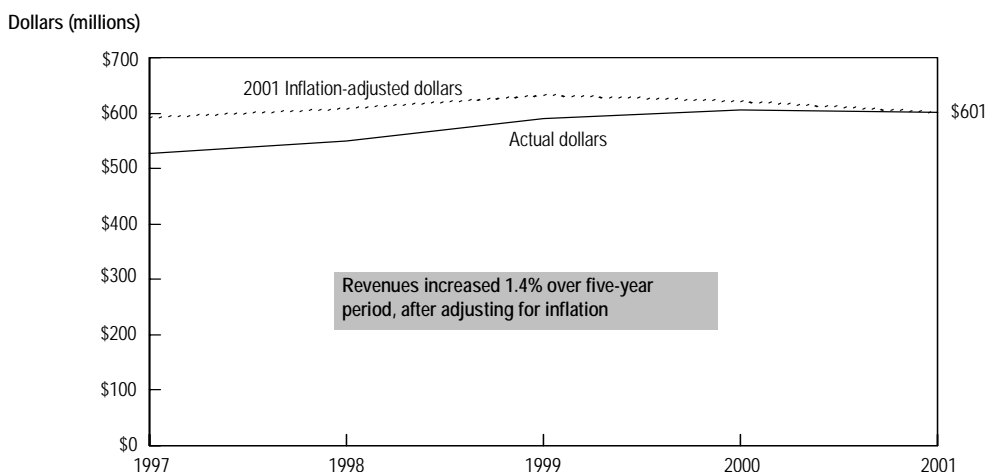
The table shows the distribution of the motor vehicle fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle fuels tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle Fuels Tax: 1997 to 2001

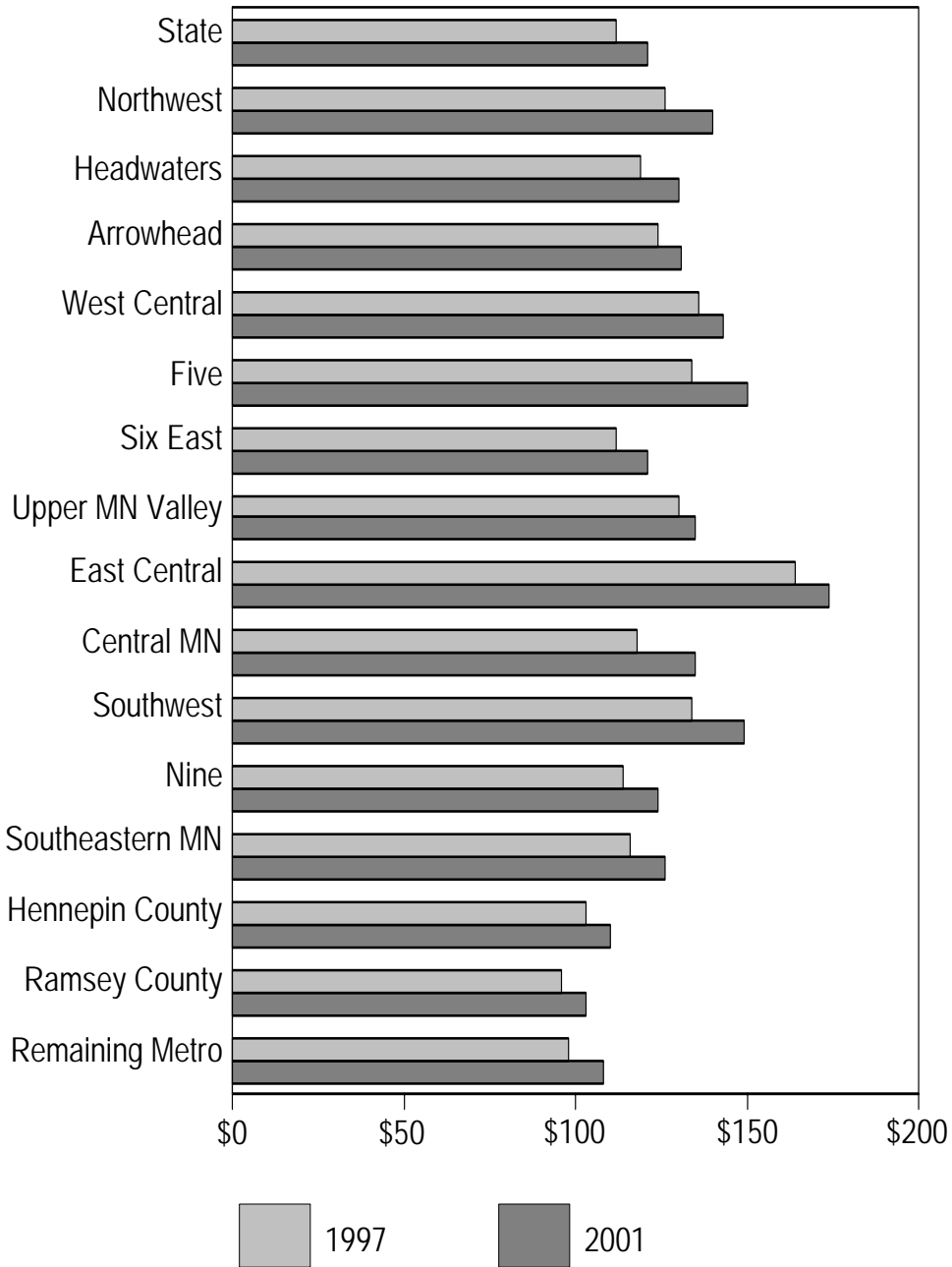
Current dollars, in thousands

	1997	1998	1999	2000	2001	5-Yr. Chg. Tax
State	\$528,355	\$550,281	\$590,012	\$604,654	\$600,914	14%
Northern Regions						
Northwest (1)	11,526	11,820	12,585	12,381	12,304	7
Headwaters (2)	8,643	9,048	9,740	10,045	9,983	16
Arrowhead (3)	39,654	39,389	41,573	42,295	42,034	6
West Central (4)	28,270	28,660	30,546	30,508	30,320	7
Five (5)	19,272	20,822	22,457	23,245	23,101	20
East Central (7E)	20,817	21,705	23,387	24,616	24,464	18
Southern Regions						
Six East (6E)	12,951	13,243	14,151	14,187	14,100	9
Upper MN Valley (6W)	6,576	6,511	6,952	6,767	6,725	2
Central MN (7W)	35,795	38,612	42,286	45,204	44,925	26
Southwest (8)	16,686	16,708	17,952	18,218	18,105	9
Nine (9)	25,512	25,705	27,626	27,915	27,742	9
Southeastern MN (10)	51,363	53,285	57,190	59,123	58,758	14
Total Nonmetro	\$277,065	\$285,508	\$306,444	\$314,505	\$312,560	13%
Metro Region						
Hennepin County	111,229	115,156	122,999	123,971	123,204	11
Ramsey County	47,885	49,227	52,858	53,259	52,930	11
Remaining Metro	92,176	100,391	107,712	112,919	112,220	22
Total Metro	\$251,290	\$264,774	\$283,569	\$290,149	\$288,354	15%

Statewide Motor Vehicle Fuels Tax



Per Capita Motor Vehicle Fuels Tax 1997 and 2001



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.¹¹

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. This tax rate 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

2001 Corporate Income Tax: \$624.8 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, 2001. (Primarily, returns from 2000 were filed in calendar year 2001.) The total statewide corporate tax amount of \$624,848,118 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 payroll, reported in County Business Patterns, was used as an indicator of where the corporate tax was paid.¹² This method allowed allocation of the entire \$624.8 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.

¹¹ Through tax year 2000, the formula weighted sales at 70 percent and property and payroll at 15 percent each.

¹² Payroll data for all 87 counties was not available from County Business Patterns for calendar year 2000. For that year, total annual wages as reported by the Department of Economic Security (DES) was used instead, resulting in a distribution of corporate tax consistent with 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 Returns¹³

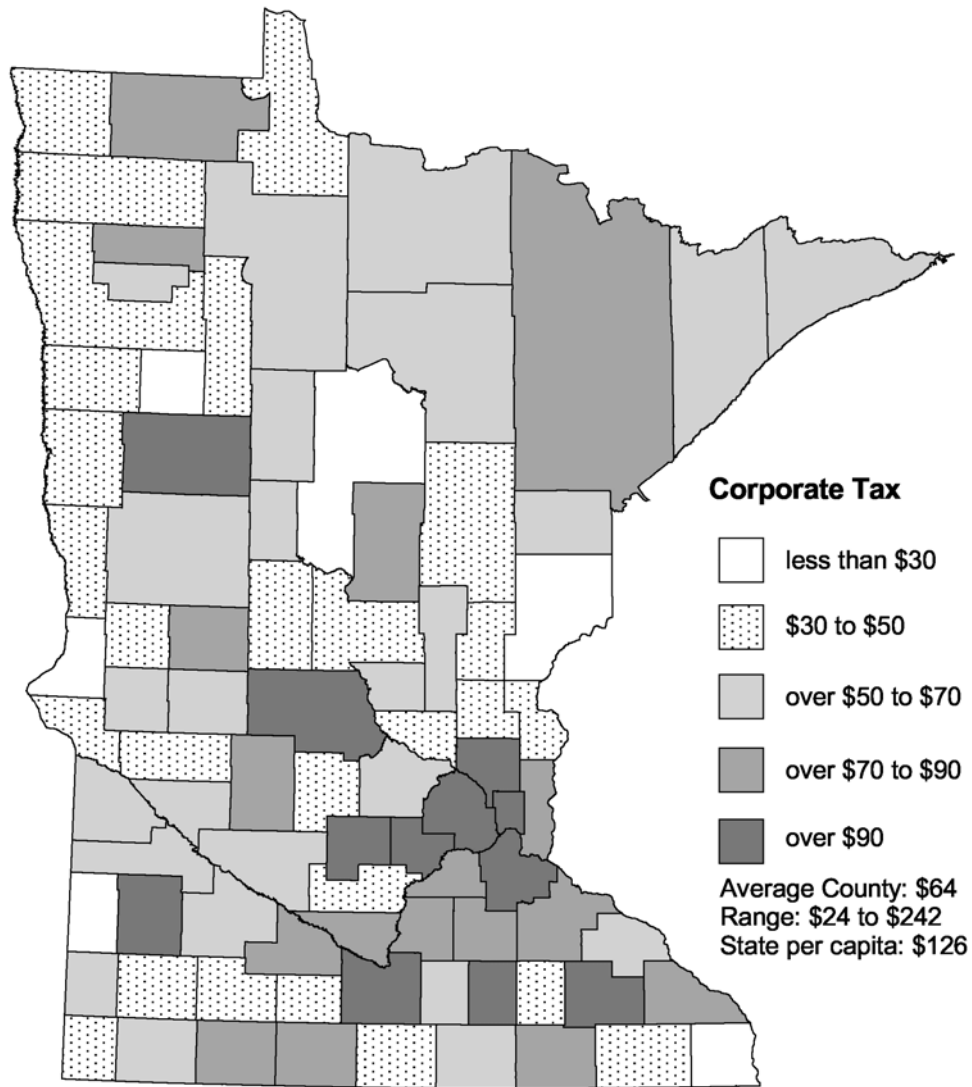
Returns Filed in 2001	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	12,415	23.7%	\$473,344,926	75.8%	\$38,127
Nonunitary Returns	<u>39,959</u>	<u>76.3</u>	<u>151,503,192</u>	<u>24.2</u>	<u>3,791</u>
Total	52,374	100.0%	\$624,848,118	100.0%	\$11,931

Table B
By Type of Return

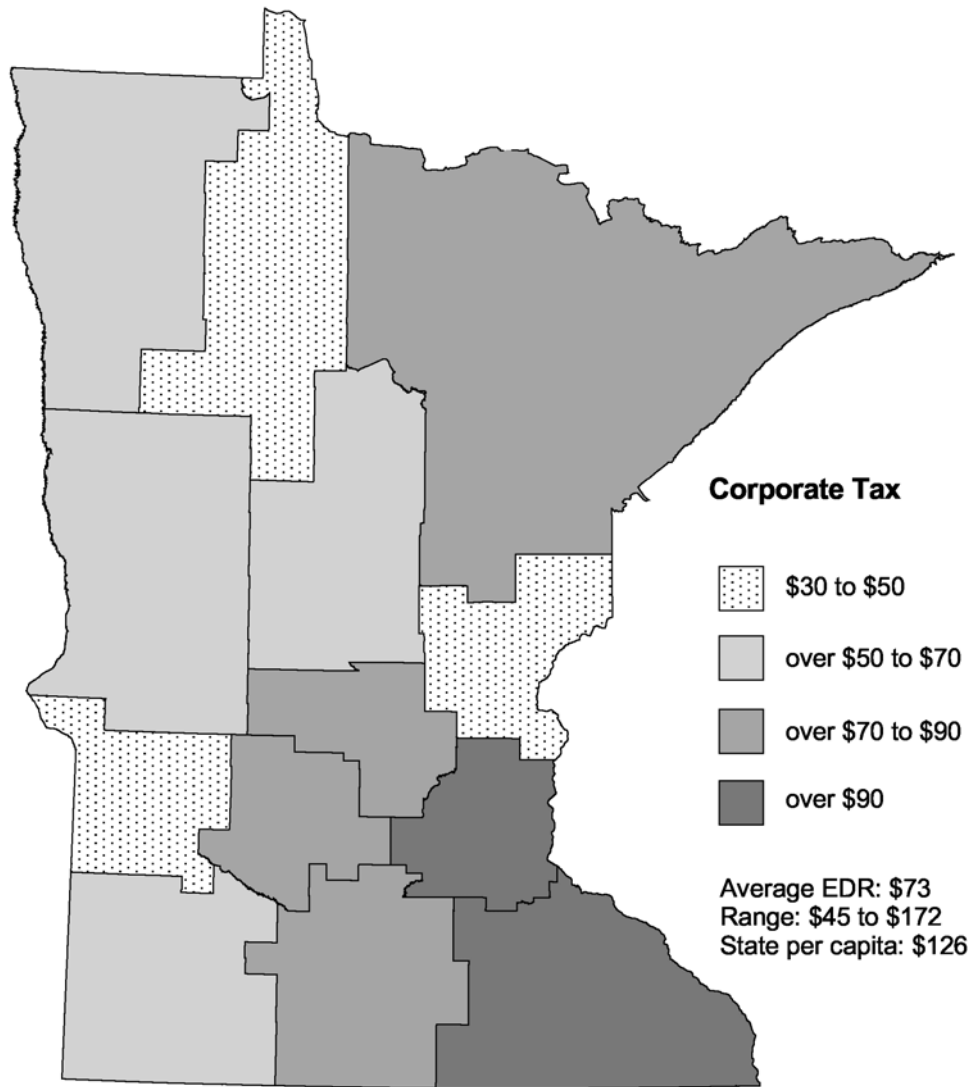
Returns Filed in 2001	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	11,124	21.2%	\$55,751,826	8.9%	\$5,012
Minimum Tax	6,943	13.3	3,162,261	0.5	455
No Tax	<u>10,179</u>	<u>19.4</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	28,246	53.9%	\$58,914,087	9.4%	\$2,086
Multi-State Corporations					
Regular Tax	11,142	21.3%	\$552,150,231	88.4%	\$49,556
Minimum Tax	6,498	12.4	13,783,800	2.2	2,121
No Tax	<u>6,488</u>	<u>12.4</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	24,128	46.1%	\$565,934,031	90.6%	\$23,455
All Corporations					
Regular Tax	22,266	42.5%	\$607,902,057	97.3%	\$27,302
Minimum Tax	13,441	25.7	16,946,061	2.7	1,261
No Tax	<u>16,667</u>	<u>31.8</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	52,374	100.0%	\$624,848,118	100.0%	\$11,931

¹³ 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, 2001 by County



Corporate Tax per capita, 2001 by Economic Development Region



The Past Five Years of Corporate Income Tax

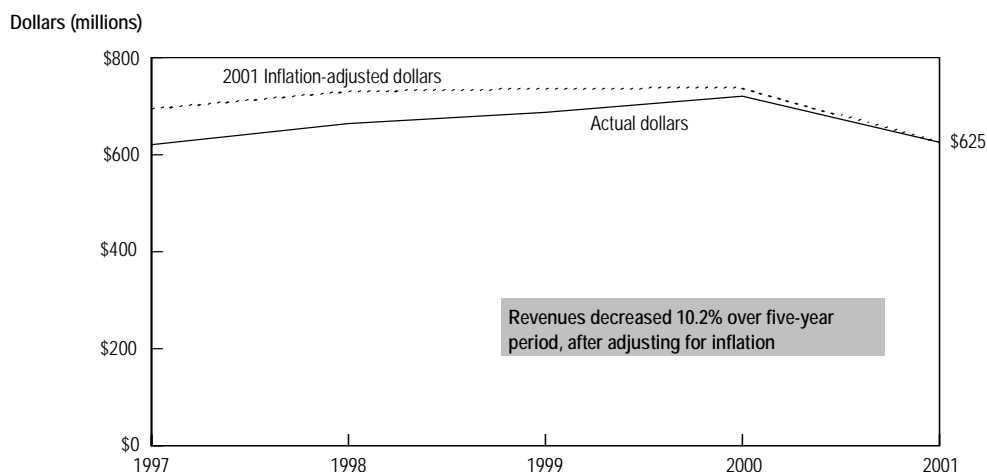
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in current (actual) and constant (inflation-adjusted)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

Corporate Income Tax: 1997 to 2001

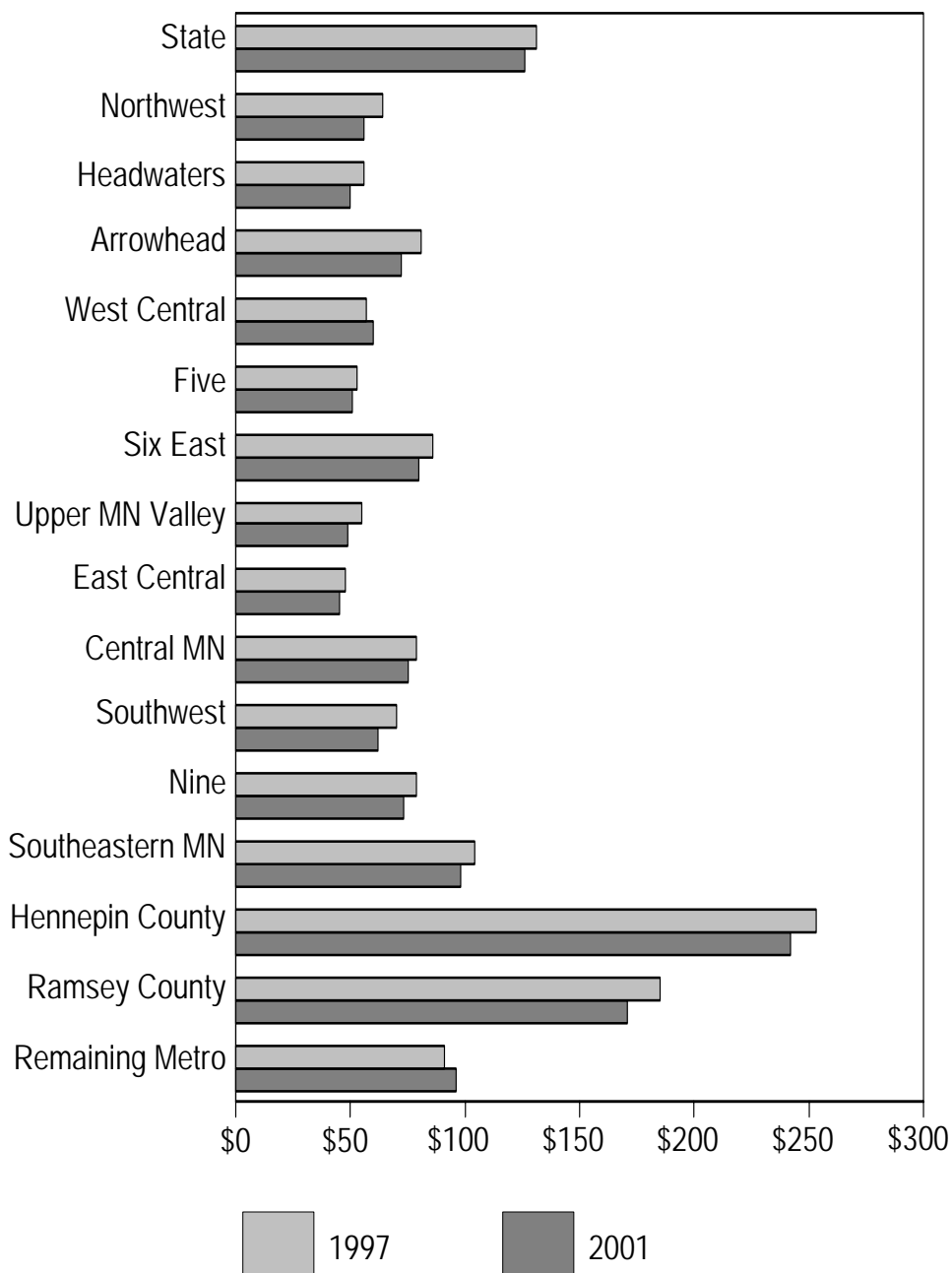
Current dollars, in thousands

	1997	1998	1999	2000	2001	5-Yr. Chg. Tax
State	\$620,384	\$663,465	\$686,302	\$719,705	\$624,848	1%
Northern Regions						
Northwest (1)	5,813	5,679	5,652	6,879	4,955	-15
Headwaters (2)	4,088	3,940	4,151	5,565	3,856	-6
Arrowhead (3)	25,677	25,817	26,417	31,665	23,182	-10
West Central (4)	11,786	13,122	13,764	14,593	12,739	8
Five (5)	7,609	8,302	8,659	11,119	7,892	4
East Central (7E)	6,148	6,407	6,905	8,450	6,374	4
Southern Regions						
Six East (6E)	9,958	10,842	10,470	10,901	9,292	-7
Upper MN Valley (6W)	2,765	2,886	2,934	3,206	2,441	-12
Central MN (7W)	24,004	26,597	27,073	30,089	24,982	4
Southwest (8)	8,723	8,810	8,736	9,516	7,548	-13
Nine (9)	17,640	18,089	18,588	20,529	16,407	-7
Southeastern MN (10)	46,124	49,611	52,281	53,451	45,742	-1
Total Nonmetro	\$170,336	\$180,102	\$185,631	\$205,964	\$165,412	-3%
Metro Region						
Hennepin County	272,720	285,854	297,945	304,734	272,037	0
Ramsey County	91,840	96,158	97,822	103,310	87,713	-4
Remaining Metro	85,489	101,351	104,903	105,697	99,687	17
Total Metro	\$450,048	\$483,363	\$500,670	\$513,741	\$459,437	2%

Statewide Corporate Income Tax



Per Capita Corporate Income Tax 1997 and 2001



State Property Tax

Program Description

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

Aid Amount and Reporting

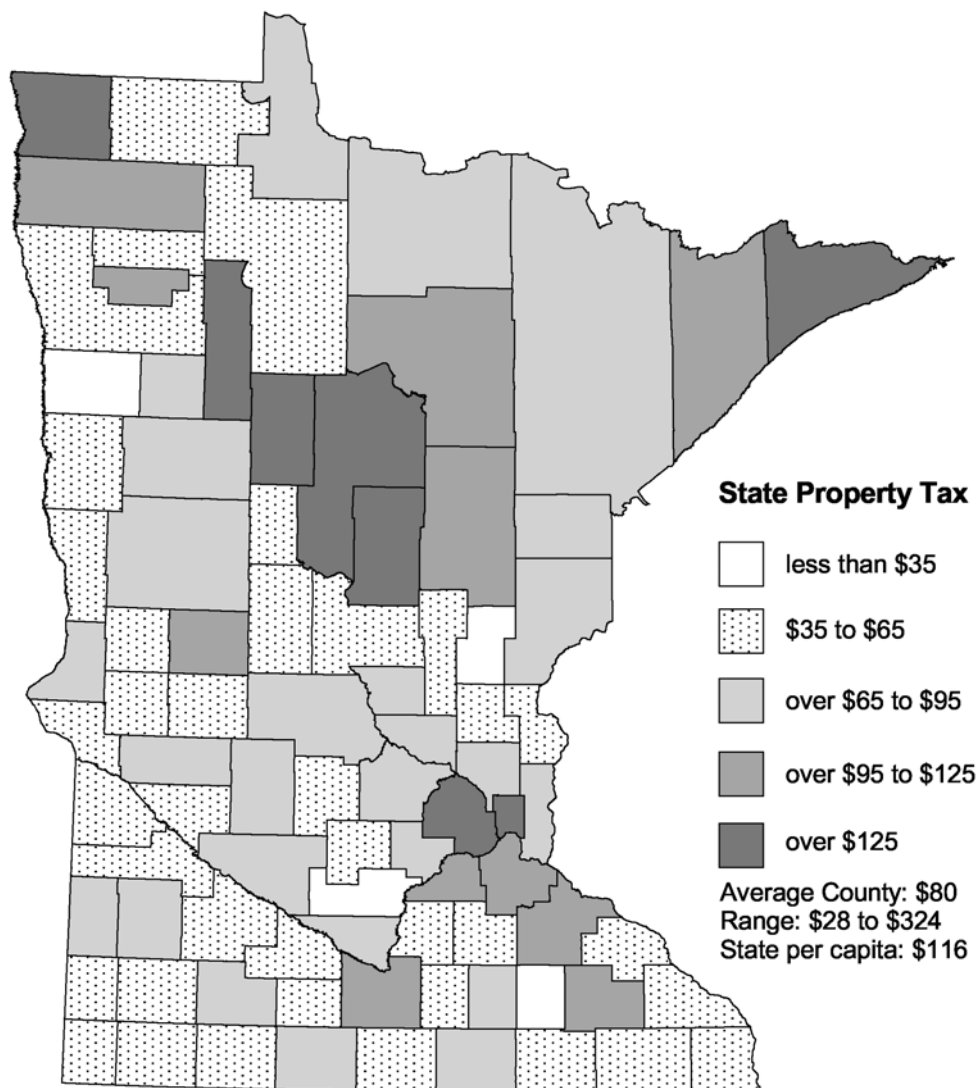
Payable Year 2002 State Property Tax: \$585.3 million

For 2002, the tax was set at the rate necessary to raise \$592 million (although only \$587.7 million¹⁴ was actually levied due to errors in calculating the tax rate). The law prescribes that the levy will increase each year by the same percentage as the percentage growth in the implicit price deflator for government consumption expenditures and gross investment for state and local governments. The proceeds of the tax are to be deposited in the general fund.

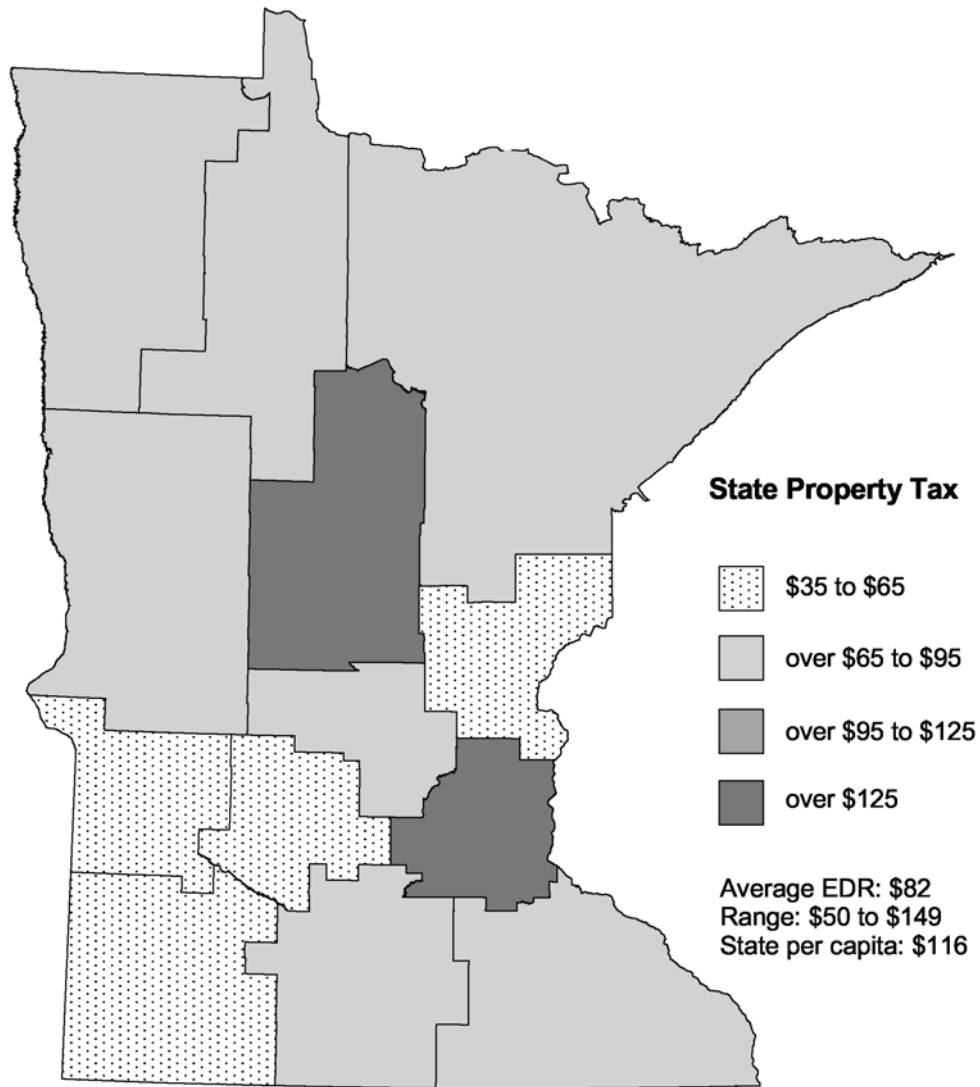
Approximately \$28 million, or 4.8 percent, of the state tax was levied against seasonal recreational property; the remainder was levied against commercial/industrial/public utility property.

¹⁴ This includes the amount of levy as reported on the abstract of tax lists (\$585.3 million), plus \$2.4 million levied against property not on the abstract. The total used elsewhere in this report is the \$583.3 million from the abstract, as the \$2.4 million is not available by county.

State Property Tax per capita, 2002 by County



State Property Tax per capita, 2002 by Economic Development Region



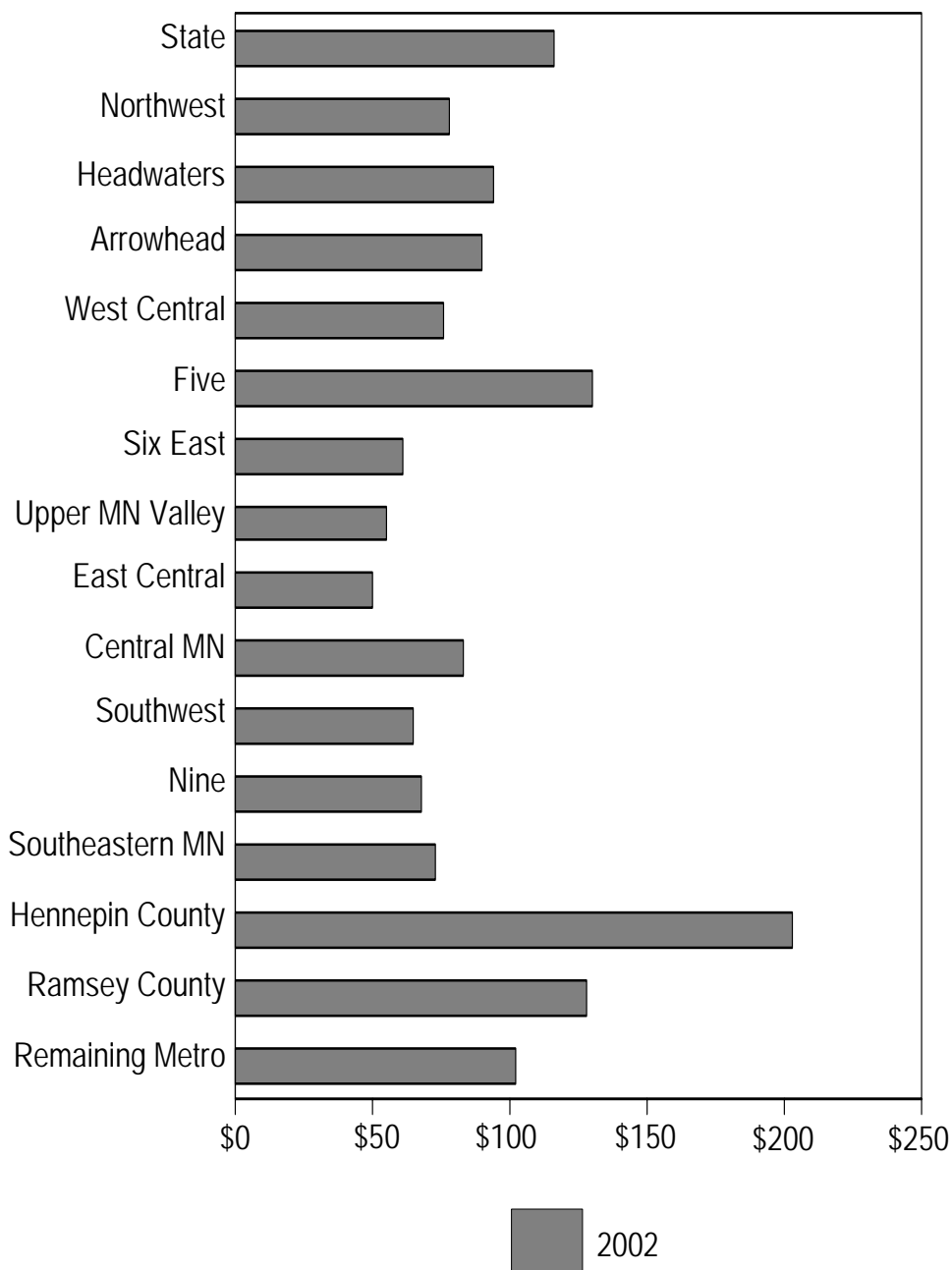
The First Year of State Property Tax

The table below shows the distribution of the state property tax in thousands of dollars for the first year for the state and economic development regions.

State Property Tax: Payable 2002

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	6,828	1.2
	Headwaters (2)	7,277	1.2
	Arrowhead (3)	28,903	4.9
	West Central (4)	16,166	2.8
	Five (5)	20,140	3.4
	East Central (7E)	7,258	1.2
Southern Regions	Six East (6E)	7,162	1.2
	Upper MN Valley (6W)	2,673	0.5
	Central MN (7W)	28,458	4.9
	Southwest (8)	7,837	1.3
	Nine (9)	15,215	2.6
	Southeastern MN (10)	34,244	5.9
Total Nonmetro		\$182,161	31.1%
Metro Region	Hennepin County	229,287	39.2
	Ramsey County	65,809	11.2
	Remaining Metro	108,085	18.5
Total Metro		\$403,182	68.9%
State		\$585,343	100.0%

Per Capita State Property Tax 2002



2. Summary Data

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

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

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

General Explanations of Tables

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

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

A. Aids to Local Governments

- Are paid to 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 2002 by type of taxing district, including the state property tax levy

B. Property Valuation of taxable real and personal property for the 2001 assessment (taxes payable in 2002)

C. The Average Tax Rate for taxes payable in 2002

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
- State property 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
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2001-2002)					
Human Services Aid (Calendar 2001)					
Medical Assistance					
Minnesota Family Investment Program					
General Assistance including GAMC					
Social Services					
Miscellaneous					
Total					
Highway Aid (Calendar 2002)					
County Aid					
Municipal Aid					
Township Aid					
Total					
Local Government Aid (Calendar 2002)					
Disparity Reduction Aid (Calendar 2002)					
County HACA (Payable 2002)					
Criminal Justice Aid (Payable 2002)					
Community Corrections Funding (2002)					
Total Aids					
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit					
Agricultural Market Value Credit					
Miscellaneous Credits					
Total Property Tax Credits					
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)					
Regular (Renters)					
Targeting Refund					
Total Property Tax Refunds					
Total Aids/Credits					
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy					
City/Town Levy					
School District Net Tax Capacity Levy					
School District Referendum Market Value Levy					
Miscellaneous District Levy					
State Property Tax Levy					
Total Levy					
Less Property Tax Credits					
Net Property Taxes Payable					
B. Property Valuation (2001 Assessment)					
Market Valuation					
Referendum Market Valuation					
Net Tax Capacity (NTC)					
C. Average Local NTC Tax Rate					
Average Ref. Market Value Tax Rate					
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)					
Sales/Use Tax (Calendar 2001)					
Motor Vehicle Sales Tax (Calendar 2001)					
Motor Vehicle License Tax (Calendar 2001)					
Motor Fuels Tax (Calendar 2001)					
Corporate Income Tax (Calendar 2001)					
State Property Tax (Payable 2002)					
Total State Taxes					

Statewide Summary

Tables 2-1 and 2-2 contain the statewide totals of all the state aids and taxes presented in this report. Table 2-1 summarizes the total amounts for Minnesota residents only, whereas the amounts in Table 2-2 also include those dollars paid by nonresidents.

The maps and historic data for each aid and tax use the population year that most closely matches the year of the aid or tax, either 2001 or 2002. As a result, the per capita amounts shown in the state tables may differ slightly from the per capita amounts shown on the maps.

The total state aids and credits contained in this report total about \$8.8 billion, whereas the total of the seven major taxes listed in this report total \$11.0 billion paid by residents and an additional \$0.9 billion paid by nonresidents. This indicates that almost 80 percent of the six major taxes collected from residents and about 74 percent of the seven 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 \$13.16 billion in fiscal year 2001 and \$12.95 billion in fiscal year 2002. 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 2001 Update report (dated December 2002). Therefore, the \$11.95 billion total taxes listed in this report (residents and nonresidents) is almost 91.5 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	Percent	Per Capita
	(000s)		
A. Aids to Local Governments			
Education Aid (2001-2002)	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)			
Medical Assistance	1,353,798	16.4	269
Minnesota Family Investment Program	92,520	1.1	18
General Assistance including GAMC	177,297	2.1	35
Social Services	800,430	9.7	159
Miscellaneous	105,270	1.3	21
Total	2,529,316	30.7	502
Highway Aid (Calendar 2002)			
County Aid	371,811	4.5	74
Municipal Aid	118,187	1.4	23
Township Aid	32,401	0.4	6
Total	522,399	6.3	104
Local Government Aid (Calendar 2002)	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	17,723	0.2	4
County HACA (Payable 2002)	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	31,516	0.4	6
Community Corrections Funding (2002)	78,770	1.0	16
Total Aids	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)			
Homestead Market Value Credit	324,712	89.7	65
Agricultural Market Value Credit	18,208	5.0	4
Miscellaneous Credits	19,242	5.3	4
Total Property Tax Credits	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)			
Regular (Homeowners)	89,626	40.5	18
Regular (Renters)	130,732	59.1	26
Targeting Refund	1,033	0.5	0
Total Property Tax Refunds	221,391	100.0	44
Total Aids/Credits	\$8,831,064	100.0%	\$1,754
II. Property Tax Data			
A. Property Tax Levy (Payable 2002)			
County Levy	\$1,551,534	31.4%	\$308
City/Town Levy	1,103,206	22.3	219
School District Net Tax Capacity Levy	761,298	15.4	151
School District Referendum Market Value Levy	210,897	4.3	42
Miscellaneous District Levy	736,078	14.9	146
State Property Tax Levy	585,343	11.8	116
Total Levy	\$4,948,355	100.0%	\$983
Less Property Tax Credits	362,161		72
Net Property Taxes Payable	4,586,194		911
B. Property Valuation (2001 Assessment)			
Market Valuation	\$291,980,658		\$58,006
Referendum Market Valuation	252,514,142		\$50,165
Net Tax Capacity (NTC)	3,408,514		677
C. Average Local NTC Tax Rate	121.451		
Avg. Referendum Mkt. Value Tax Rate	0.088		
III. Major State Taxes			
Individual Income Tax (2001 filed 2002)	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	624,848	5.7	124
State Property Tax (Payable 2002)	585,343	5.3	116
Total State Taxes	\$11,031,567	100.0%	\$2,192

STATEWIDE SUMMARY - INCLUDES NONRESIDENTS			
		Amount	
		(000s)	Percent Per Capita
I. Major State Aids/Credits			
A. Aids to Local Governments			
Education Aid (2001-2002)		\$4,298,023	52.1%
Human Services Aid (Calendar 2001)			\$854
Medical Assistance		1,353,798	16.4
Minnesota Family Investment Program		92,520	1.1
General Assistance including GAMC		177,297	2.1
Social Services		800,430	9.7
Miscellaneous		105,270	1.3
Total		2,529,316	30.7
Highway Aid (Calendar 2002)			
County Aid		371,811	4.5
Municipal Aid		118,187	1.4
Township Aid		32,401	0.4
Total		522,399	6.3
Local Government Aid (Calendar 2002)		564,991	6.9
Disparity Reduction Aid (Calendar 2002)		17,723	0.2
County HACA (Payable 2002)		204,774	2.5
Criminal Justice Aid (Payable 2002)		31,516	0.4
Community Corrections Funding (2002)		78,770	1.0
Total Aids		8,247,511	100.0
B. Property Tax Credits (Payable 2002)			
Homestead Market Value Credit		324,712	89.7
Agricultural Market Value Credit		18,208	5.0
Miscellaneous Credits		19,242	5.3
Total Property Tax Credits		362,161	100.0
C. Property Tax Refunds (01 filed 02)			
Regular (Homeowners)		89,626	40.5
Regular (Renters)		130,732	59.1
Targeting Refund		1,033	0.5
Total Property Tax Refunds		221,391	100.0
Total Aids/Credits		\$8,831,064	100.0%
II. Property Tax Data			
A. Property Tax Levy (Payable 2002)			
County Levy		\$1,551,534	31.4%
City/Town Levy		1,103,206	22.3
School District Net Tax Capacity Levy		761,298	15.4
School District Referendum Market Value Levy		210,897	4.3
Miscellaneous District Levy		736,078	14.9
State Property Tax Levy		585,343	11.8
Total Levy		\$4,948,355	100.0%
Less Property Tax Credits		362,161	72
Net Property Taxes Payable		4,586,194	911
B. Property Valuation (2001 Assessment)			
Market Valuation		\$291,980,658	\$58,006
Referendum Market Valuation		252,514,142	\$50,165
Net Tax Capacity (NTC)		3,408,514	677
C. Average Local NTC Tax Rate			
Avg. Referendum Mkt. Value Tax Rate		121.451	0.088
III. Major State Taxes			
Individual Income Tax (2001 filed 2002)		\$5,339,913	44.7%
Sales/Use Tax (Calendar 2001)		3,711,096	31.1
Motor Vehicle Sales Tax (Calendar 2001)		603,251	5.1
Motor Vehicle License Tax (Calendar 2001)		480,152	4.0
Motor Fuels Tax (Calendar 2001)		600,914	5.0
Corporate Income Tax (Calendar 2001)		624,848	5.2
State Property Tax (Payable 2002)		585,343	4.9
Total State Taxes		\$11,945,516	100.0%
			\$2,373

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 51.3 percent of the education aid goes to metro counties and 48.7 percent goes to nonmetro counties.

The maps and historic data for each aid and tax use the population year that most closely matches the year of the aid or tax, either 2001 or 2002. As a result, the per capita amounts shown in the metro/nonmetro tables may differ slightly from the per capita amounts shown on the maps.

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 \$914 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
A. Aids to Local Governments						
Education Aid (2001-2002)	\$2,203,786	53.6%	\$814	\$2,094,238	50.7%	\$901
Human Services Aid (Calendar 2001)						
Medical Assistance	705,763	17.2	261	648,036	15.7	279
Minnesota Family Investment Program	60,606	1.5	22	31,915	0.8	14
General Assistance including GAMC	109,489	2.7	40	67,808	1.6	29
Social Services	420,874	10.2	155	379,556	9.2	163
Miscellaneous	64,693	1.6	24	40,577	1.0	17
Total	1,361,423	33.1	503	1,167,893	28.2	502
Highway Aid (Calendar 2002)						
County Aid	69,536	1.7	26	302,275	7.3	130
Municipal Aid	82,447	2.0	30	35,740	0.9	15
Township Aid	678	0.0	0	31,722	0.8	14
Total	152,661	3.7	56	369,738	8.9	159
Local Government Aid (Calendar 2002)	237,757	5.8	88	327,234	7.9	141
Disparity Reduction Aid (Calendar 2002)	1,266	0.0	0	16,458	0.4	7
County HACA (Payable 2002)	95,958	2.3	35	108,816	2.6	47
Criminal Justice Aid (Payable 2002)	18,815	0.5	7	12,700	0.3	5
Community Corrections Funding (2002)	41,385	1.0	15	37,385	0.9	16
Total Aids	4,113,051	100.0	1,518	4,134,460	100.0	1,778
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	168,574	99.2	62	156,137	81.2	67
Agricultural Market Value Credit	1,063	0.6	0	17,144	8.9	7
Miscellaneous Credits	326	0.2	0	18,916	9.8	8
Total Property Tax Credits	169,964	100.0	63	192,197	100.0	83
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	57,485	39.3	21	32,140	42.9	14
Regular (Renters)	88,601	60.5	33	42,131	56.2	18
Targeting Refund	359	0.2	0	674	0.9	0
Total Property Tax Refunds	146,445	100.0	54	74,946	100.0	32
Total Aids/Credits	\$4,429,460	100.0%	\$1,635	\$4,401,603	100.0%	\$1,893
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$788,995	24.8%	\$291	\$762,539	43.2%	\$328
City/Town Levy	692,393	21.8	256	410,814	23.3	177
School District Net Tax Capacity Levy	460,276	14.5	170	301,021	17.0	129
School District Referendum Market Value Levy	172,894	5.4	64	38,003	2.2	16
Miscellaneous District Levy	664,148	20.9	245	71,930	4.1	31
State Property Tax Levy	403,182	12.7	149	182,161	10.3	78
Total Levy	\$3,181,888	100.0%	\$1,175	\$1,766,468	100.0%	\$760
Less Property Tax Credits	169,964		63	192,197		83
Net Property Taxes Payable	3,011,924		1,112	1,574,271		677
B. Property Valuation (2001 Assessment)						
Market Valuation	\$170,571,223		\$62,967	\$121,409,435		\$52,225
Referendum Market Valuation	168,614,234		\$62,244	83,899,908		\$36,090
Net Tax Capacity (NTC)	2,124,742		784	1,283,772		552
C. Average Local NTC Tax Rate	122.137			120.315		
Avg. Referendum Mkt. Value Tax Rate	0.109			0.047		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$3,431,325	47.6%	\$1,267	\$1,656,625	43.3%	\$713
Sales/Use Tax (Calendar 2001)	2,033,061	28.2	751	1,016,048	26.5	437
Motor Vehicle Sales Tax (Calendar 2001)	321,566	4.5	119	281,685	7.4	121
Motor Vehicle License Tax (Calendar 2001)	266,118	3.7	98	214,034	5.6	92
Motor Fuels Tax (Calendar 2001)	288,354	4.0	106	312,560	8.2	134
Corporate Income Tax (Calendar 2001)	459,437	6.4	170	165,412	4.3	71
State Property Tax (Payable 2002)	403,182	5.6	149	182,161	4.8	78
Total State Taxes	\$7,203,042	100.0%	\$2,659	\$3,828,525	100.0%	\$1,647

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
A. Aids to Local Governments				
Education Aid (2001-2002)	\$2,203,786	51.3%	\$2,094,238	48.7%
Human Services Aid (Calendar 2001)				
Medical Assistance	705,763	52.1	648,036	47.9
Minnesota Family Investment Program	60,606	65.5	31,915	34.5
General Assistance including GAMC	109,489	61.8	67,808	38.2
Social Services	420,874	52.6	379,556	47.4
Miscellaneous	64,693	61.5	40,577	38.5
Total	1,361,423	53.8	1,167,893	46.2
Highway Aid (Calendar 2002)				
County Aid	69,536	18.7	302,275	81.3
Municipal Aid	82,447	69.8	35,740	30.2
Township Aid	678	2.1	31,722	97.9
Total	152,661	29.2	369,738	70.8
Local Government Aid (Calendar 2002)	237,757	42.1	327,234	57.9
Disparity Reduction Aid (Calendar 2002)	1,266	7.1	16,458	92.9
County HACA (Payable 2002)	95,958	46.9	108,816	53.1
Criminal Justice Aid (Payable 2002)	18,815	59.7	12,700	40.3
Community Corrections Funding (2002)	41,385	52.5	37,385	47.5
Total Aids	4,113,051	49.9	4,134,460	50.1
B. Property Tax Credits (Payable 2002)				
Homestead Market Value Credit	168,574	51.9	156,137	48.1
Agricultural Market Value Credit	1,063	5.8	17,144	94.2
Miscellaneous Credits	326	1.7	18,916	98.3
Total Property Tax Credits	169,964	46.9	192,197	53.1
C. Property Tax Refunds (01 filed 02)				
Regular (Homeowners)	57,485	64.1	32,140	35.9
Regular (Renters)	88,601	67.8	42,131	32.2
Targeting Refund	359	34.8	674	65.2
Total Property Tax Refunds	146,445	66.1	74,946	33.9
Total Aids/Credits	\$4,429,460	50.2%	\$4,401,603	49.8%
II. Property Tax Data				
A. Property Tax Levy (Payable 2002)				
County Levy	\$788,995	50.9%	\$762,539	49.1%
City/Town Levy	692,393	62.8	410,814	37.2
School District Net Tax Capacity Levy	460,276	60.5	301,021	39.5
School District Referendum Market Value Levy	172,894	82.0	38,003	18.0
Miscellaneous District Levy	664,148	90.2	71,930	9.8
State Property Tax Levy	403,182	68.9	182,161	31.1
Total Levy	\$3,181,888	64.3%	\$1,766,468	35.7%
Less Property Tax Credits	169,964		192,197	
Net Property Taxes Payable	3,011,924		1,574,271	
B. Property Valuation (2001 Assessment)				
Market Valuation	\$170,571,223		\$121,409,435	
Referendum Market Valuation	168,614,234		83,899,908	
Net Tax Capacity (NTC)	2,124,742		1,283,772	
C. Average Local NTC Tax Rate	122.137		120.315	
Avg. Referendum Mkt. Value Tax Rate	0.109		0.047	
III. Major State Taxes				
Individual Income Tax (2001 filed 2002)	\$3,431,325	67.4%	\$1,656,625	32.6%
Sales/Use Tax (Calendar 2001)	2,033,061	66.7	1,016,048	33.3
Motor Vehicle Sales Tax (Calendar 2001)	321,566	53.3	281,685	46.7
Motor Vehicle License Tax (Calendar 2001)	266,118	55.4	214,034	44.6
Motor Fuels Tax (Calendar 2001)	288,354	48.0	312,560	52.0
Corporate Income Tax (Calendar 2001)	459,437	73.5	165,412	26.5
State Property Tax (Payable 2002)	403,182	68.9	182,161	31.1
Total State Taxes	\$7,203,042	65.3%	\$3,828,525	34.7%

3. Regional Data

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

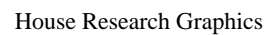
- Map on page 126 is total per capita aid and credits by economic development region
- Map on page 127 is total per capita taxes (residents only) by economic development region
- Map on page 128 is per capita personal income by county
- Map page 129 is per capita personal income by region

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.

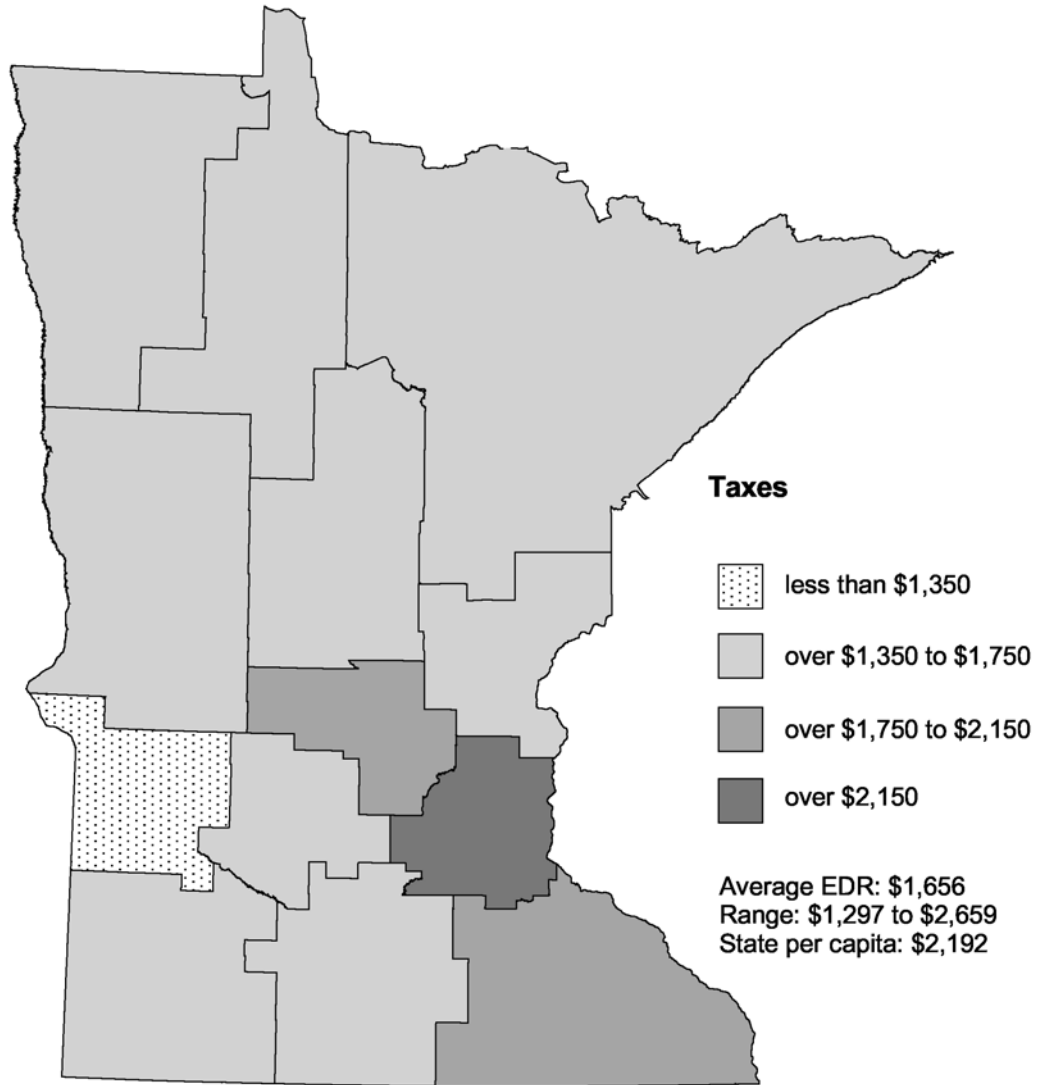
Statewide per capita amounts exclude income and sales taxes paid by nonresidents of Minnesota.

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.

The maps and historic data for each aid and tax use the population year that most closely matches the year of the aid or tax, either 2001 or 2002. As a result, the per capita amounts shown in the regional tables may differ slightly from the per capita amounts shown on the maps.

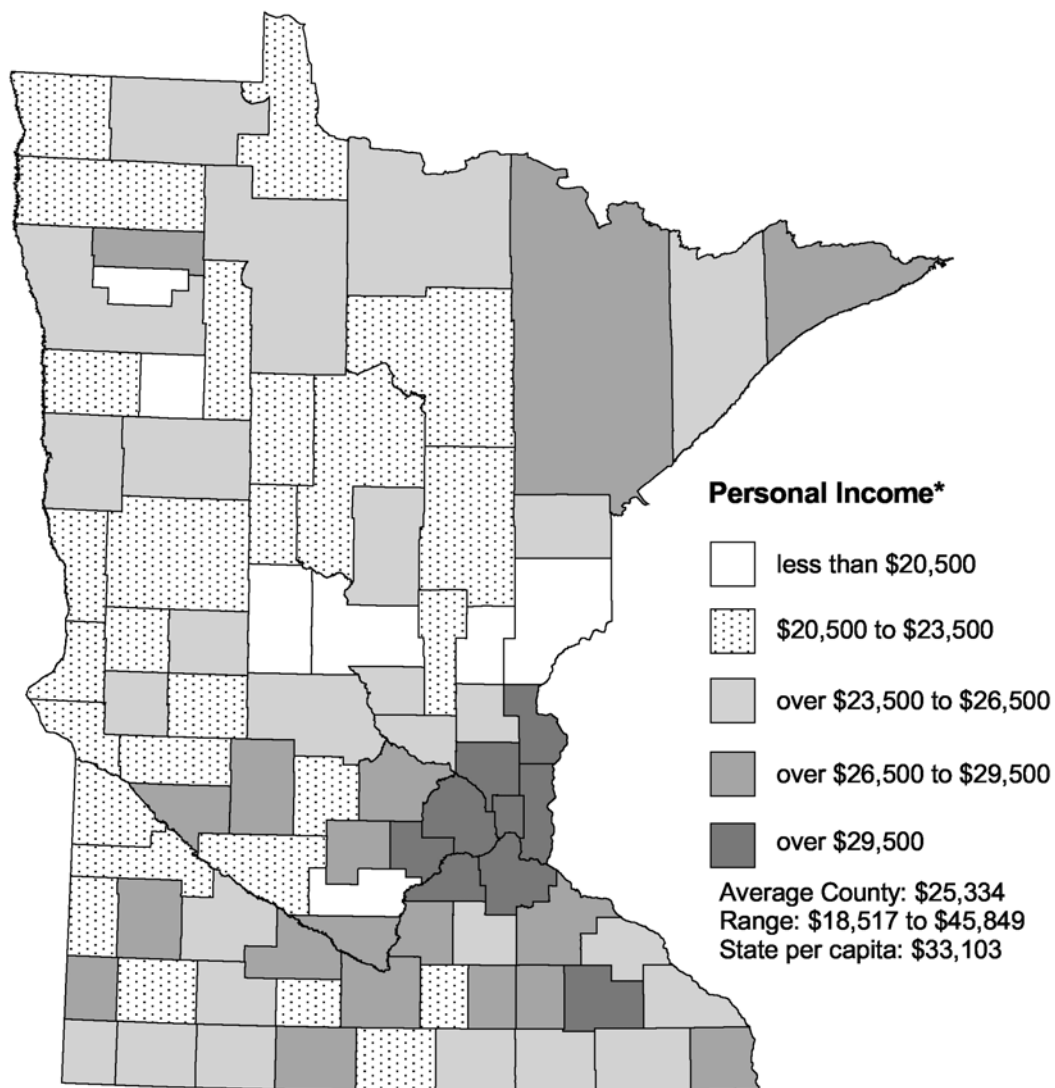


Total Taxes (\$11.0 billion)* on a per capita basis



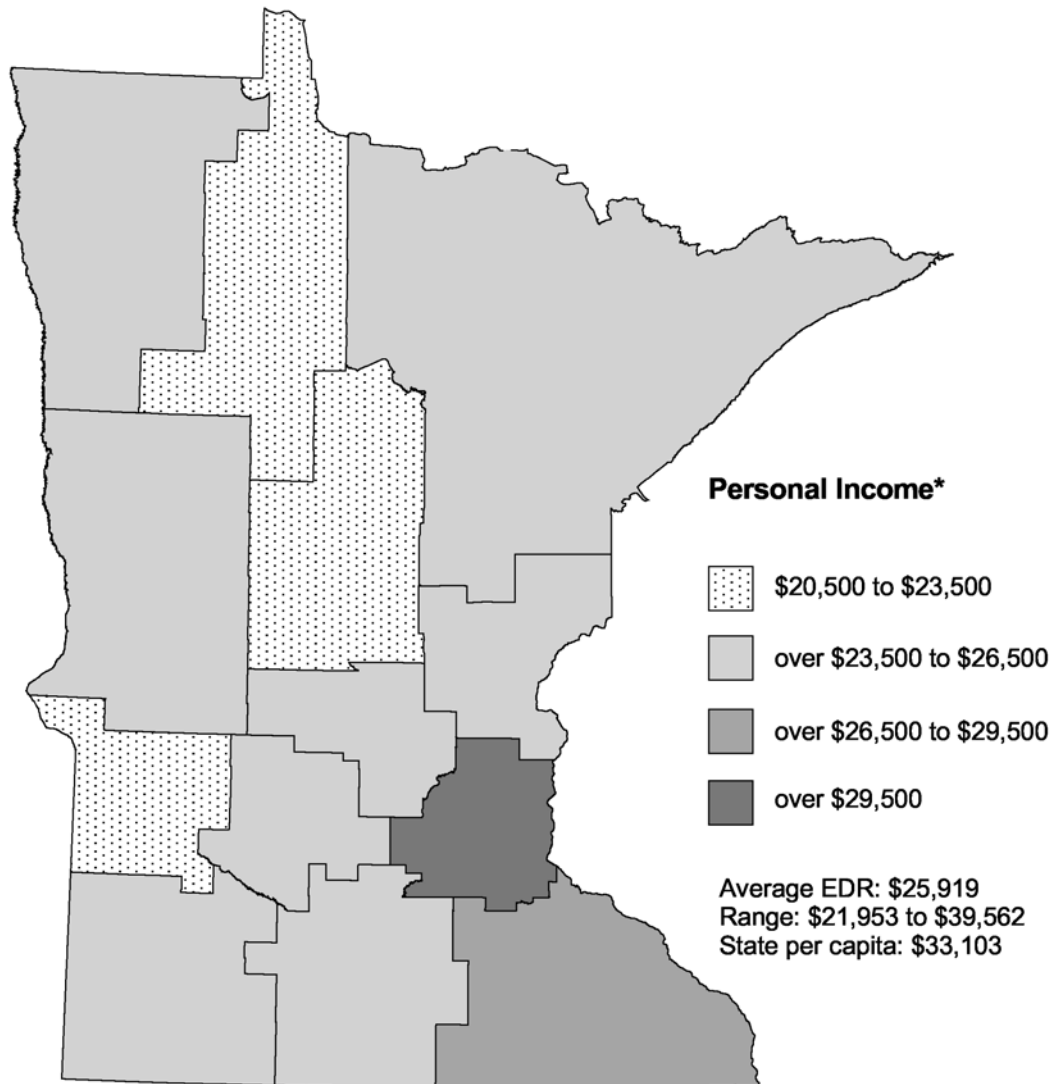
* Total taxes include only the taxes on residents. The \$914 million not allocated to Minnesota counties (i.e., nonresidents) is excluded.

Personal Income per capita (\$164.8 billion in 2001) by County



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

Personal Income per capita (\$164.8 billion in 2001) 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
A. Aids to Local Governments						
Education Aid (2001-2002)	\$95,221	46.9%	\$1,086	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)						
Medical Assistance	31,159	15.3	355	1,353,798	16.4	269
Minnesota Family Investment Program	1,092	0.5	12	92,520	1.1	18
General Assistance including GAMC	2,618	1.3	30	177,297	2.1	35
Social Services	17,052	8.4	194	800,430	9.7	159
Miscellaneous	1,615	0.8	18	105,270	1.3	21
Total	53,536	26.4	610	2,529,316	30.7	502
Highway Aid (Calendar 2002)						
County Aid	25,900	12.8	295	371,811	4.5	74
Municipal Aid	1,383	0.7	16	118,187	1.4	23
Township Aid	5,432	2.7	62	32,401	0.4	6
Total	32,715	16.1	373	522,399	6.3	104
Local Government Aid (Calendar 2002)	14,155	7.0	161	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	564	0.3	6	17,723	0.2	4
County HACA (Payable 2002)	4,631	2.3	53	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	461	0.2	5	31,516	0.4	6
Community Corrections Funding (2002)	1,719	0.8	20	78,770	1.0	16
Total Aids	203,002	100.0	2,314	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	4,726	69.9	54	324,712	89.7	65
Agricultural Market Value Credit	1,158	17.1	13	18,208	5.0	4
Miscellaneous Credits	875	12.9	10	19,242	5.3	4
Total Property Tax Credits	6,759	100.0	77	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	901	44.3	10	89,626	40.5	18
Regular (Renters)	1,114	54.8	13	130,732	59.1	26
Targeting Refund	17	0.8	0	1,033	0.5	0
Total Property Tax Refunds	2,032	100.0	23	221,391	100.0	44
Total Aids/Credits	\$211,793	100.0%	\$2,415	\$8,831,064	100.0%	\$1,754
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$29,257	43.0%	\$334	\$1,551,534	31.4%	\$308
City/Town Levy	15,498	22.8	177	1,103,206	22.3	219
School District Net Tax Capacity Levy	10,817	15.9	123	761,298	15.4	151
School District Referendum Market Value Levy	1,954	2.9	22	210,897	4.3	42
Miscellaneous District Levy	3,679	5.4	42	736,078	14.9	146
State Property Tax Levy	6,828	10.0	78	585,343	11.8	116
Total Levy	\$68,032	100.0%	776	\$4,948,355	100.0%	983
Less Property Tax Credits	6,759		77	362,161		72
Net Property Taxes Payable	61,273		699	4,586,194		911
B. Property Valuation (2001 Assessment)						
Market Valuation	\$4,280,408		\$48,798	\$291,980,658		\$58,006
Referendum Market Valuation	2,113,524		\$24,095	\$252,514,142		\$50,165
Net Tax Capacity	43,306		494	3,408,514		677
C. Average Local NTC Tax Rate	136.816			121.451		
Avg. Referendum Mkt. Value Tax Rate	0.092			0.088		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$59,704	46.2%	\$681	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	26,493	20.5	302	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	10,919	8.4	124	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	8,108	6.3	92	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	12,304	9.5	140	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	4,955	3.8	56	624,848	5.7	124
State Property Tax (Payable 2002)	6,828	5.3	78	585,343	5.3	116
Total State Taxes	\$129,311	100.0%	\$1,474	\$11,031,567	100.0%	\$2,192

I. Major State Aids/Credits	HEADWATERS (2)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2001-2002)	\$88,905	50.3%	\$1,149	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)						
Medical Assistance	37,048	21.0	479	1,353,798	16.4	269
Minnesota Family Investment Program	3,364	1.9	43	92,520	1.1	18
General Assistance including GAMC	3,557	2.0	46	177,297	2.1	35
Social Services	15,327	8.7	198	800,430	9.7	159
Miscellaneous	1,444	0.8	19	105,270	1.3	21
Total	60,739	34.4	785	2,529,316	30.7	502
Highway Aid (Calendar 2002)						
County Aid	14,905	8.4	193	371,811	4.5	74
Municipal Aid	450	0.3	6	118,187	1.4	23
Township Aid	1,001	0.6	13	32,401	0.4	6
Total	16,356	9.3	211	522,399	6.3	104
Local Government Aid (Calendar 2002)	6,490	3.7	84	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	247	0.1	3	17,723	0.2	4
County HACA (Payable 2002)	1,767	1.0	23	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	501	0.3	6	31,516	0.4	6
Community Corrections Funding (2002)	1,704	1.0	22	78,770	1.0	16
Total Aids	176,709	100.0	2,284	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	4,382	90.5	57	324,712	89.7	65
Agricultural Market Value Credit	457	9.4	6	18,208	5.0	4
Miscellaneous Credits	2	0.0	0	19,242	5.3	4
Total Property Tax Credits	4,840	100.0	63	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	926	46.1	12	89,626	40.5	18
Regular (Renters)	1,057	52.6	14	130,732	59.1	26
Targeting Refund	26	1.3	0	1,033	0.5	0
Total Property Tax Refunds	2,008	100.0	26	221,391	100.0	44
Total Aids/Credits	\$183,557	100.0%	\$2,372	\$8,831,064	100.0%	\$1,754
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$28,012	48.7%	\$362	\$1,551,534	31.4%	\$308
City/Town Levy	8,445	14.7	109	1,103,206	22.3	219
School District Net Tax Capacity Levy	12,248	21.3	158	761,298	15.4	151
School District Referendum Market Value Levy	76	0.1	1	210,897	4.3	42
Miscellaneous District Levy	1,416	2.5	18	736,078	14.9	146
State Property Tax Levy	7,277	12.7	94	585,343	11.8	116
Total Levy	\$57,475	100.0%	743	\$4,948,355	100.0%	983
Less Property Tax Credits	4,840		63	362,161		72
Net Property Taxes Payable	52,635		680	4,586,194		911
B. Property Valuation (2001 Assessment)						
Market Valuation	\$3,326,685		\$42,997	\$291,980,658		\$58,006
Referendum Market Valuation	2,277,814		\$29,440	\$252,514,142		\$50,165
Net Tax Capacity	36,570		473	3,408,514		677
C. Average Local NTC Tax Rate	137.056			121.451		
Avg. Referendum Mkt. Value Tax Rate	0.003			0.088		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$37,693	34.8%	\$487	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	34,998	32.3	452	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	8,305	7.7	107	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	6,098	5.6	79	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	9,983	9.2	129	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	3,856	3.6	50	624,848	5.7	124
State Property Tax (Payable 2002)	7,277	6.7	94	585,343	5.3	116
Total State Taxes	\$108,210	100.0%	\$1,399	\$11,031,567	100.0%	\$2,192

I. Major State Aids/Credits	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2001-2002)	\$269,997	42.0%	\$838	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)						
Medical Assistance	117,208	18.2	364	1,353,798	16.4	269
Minnesota Family Investment Program	5,913	0.9	18	92,520	1.1	18
General Assistance including GAMC	16,771	2.6	52	177,297	2.1	35
Social Services	67,976	10.6	211	800,430	9.7	159
Miscellaneous	8,912	1.4	28	105,270	1.3	21
Total	216,781	33.7	673	2,529,316	30.7	502
Highway Aid (Calendar 2002)						
County Aid	42,670	6.6	132	371,811	4.5	74
Municipal Aid	7,921	1.2	25	118,187	1.4	23
Township Aid	1,155	0.2	4	32,401	0.4	6
Total	51,746	8.0	161	522,399	6.3	104
Local Government Aid (Calendar 2002)	68,717	10.7	213	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	10,014	1.6	31	17,723	0.2	4
County HACA (Payable 2002)	17,881	2.8	55	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	1,855	0.3	6	31,516	0.4	6
Community Corrections Funding (2002)	6,545	1.0	20	78,770	1.0	16
Total Aids	643,536	100.0	1,996	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	22,690	60.1	70	324,712	89.7	65
Agricultural Market Value Credit	422	1.1	1	18,208	5.0	4
Miscellaneous Credits	14,657	38.8	45	19,242	5.3	4
Total Property Tax Credits	37,770	100.0	117	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	3,839	35.5	12	89,626	40.5	18
Regular (Renters)	6,912	63.8	21	130,732	59.1	26
Targeting Refund	75	0.7	0	1,033	0.5	0
Total Property Tax Refunds	10,825	100.0	34	221,391	100.0	44
Total Aids/Credits	\$692,131	100.0%	\$2,147	\$8,831,064	100.0%	\$1,754
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$125,032	49.7%	\$388	\$1,551,534	31.4%	\$308
City/Town Levy	45,599	18.1	141	1,103,206	22.3	219
School District Net Tax Capacity Levy	34,178	13.6	106	761,298	15.4	151
School District Referendum Market Value Levy	2,420	1.0	8	210,897	4.3	42
Miscellaneous District Levy	15,632	6.2	48	736,078	14.9	146
State Property Tax Levy	28,903	11.5	90	585,343	11.8	116
Total Levy	\$251,765	100.0%	781	\$4,948,355	100.0%	983
Less Property Tax Credits	37,770		117	362,161		72
Net Property Taxes Payable	213,995		664	4,586,194		911
B. Property Valuation (2001 Assessment)						
Market Valuation	\$14,016,473		\$43,484	\$291,980,658		\$58,006
Referendum Market Valuation	11,369,467		\$35,272	\$252,514,142		\$50,165
Net Tax Capacity	160,942		499	3,408,514		677
C. Average Local NTC Tax Rate	136.908			121.451		
Avg. Referendum Mkt. Value Tax Rate	0.022			0.088		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$212,645	39.1%	\$660	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	168,248	31.0	522	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	38,875	7.2	121	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	29,539	5.4	92	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	42,034	7.7	130	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	23,182	4.3	72	624,848	5.7	124
State Property Tax (Payable 2002)	28,903	5.3	90	585,343	5.3	116
Total State Taxes	\$543,427	100.0%	\$1,686	\$11,031,567	100.0%	\$2,192

I. Major State Aids/Credits	W CENTRAL (4)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2001-2002)	\$183,491	47.6%	\$862	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)						
Medical Assistance	65,534	17.0	308	1,353,798	16.4	269
Minnesota Family Investment Program	3,076	0.8	14	92,520	1.1	18
General Assistance including GAMC	6,421	1.7	30	177,297	2.1	35
Social Services	38,963	10.1	183	800,430	9.7	159
Miscellaneous	3,575	0.9	17	105,270	1.3	21
Total	117,569	30.5	552	2,529,316	30.7	502
Highway Aid (Calendar 2002)						
County Aid	33,648	8.7	158	371,811	4.5	74
Municipal Aid	2,734	0.7	13	118,187	1.4	23
Township Aid	3,758	1.0	18	32,401	0.4	6
Total	40,140	10.4	189	522,399	6.3	104
Local Government Aid (Calendar 2002)	28,208	7.3	132	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	322	0.1	2	17,723	0.2	4
County HACA (Payable 2002)	11,126	2.9	52	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	1,094	0.3	5	31,516	0.4	6
Community Corrections Funding (2002)	3,163	0.8	15	78,770	1.0	16
Total Aids	385,113	100.0	1,809	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	14,234	77.7	67	324,712	89.7	65
Agricultural Market Value Credit	1,947	10.6	9	18,208	5.0	4
Miscellaneous Credits	2,128	11.6	10	19,242	5.3	4
Total Property Tax Credits	18,309	100.0	86	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	2,464	40.0	12	89,626	40.5	18
Regular (Renters)	3,671	59.6	17	130,732	59.1	26
Targeting Refund	29	0.5	0	1,033	0.5	0
Total Property Tax Refunds	6,164	100.0	29	221,391	100.0	44
Total Aids/Credits	\$409,586	100.0%	\$1,924	\$8,831,064	100.0%	\$1,754
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$70,109	47.5%	\$329	\$1,551,534	31.4%	\$308
City/Town Levy	31,120	21.1	146	1,103,206	22.3	219
School District Net Tax Capacity Levy	21,112	14.3	99	761,298	15.4	151
School District Referendum Market Value Levy	2,308	1.6	11	210,897	4.3	42
Miscellaneous District Levy	6,698	4.5	31	736,078	14.9	146
State Property Tax Levy	16,166	11.0	76	585,343	11.8	116
Total Levy	\$147,514	100.0%	693	\$4,948,355	100.0%	983
Less Property Tax Credits	18,309		86	362,161		72
Net Property Taxes Payable	129,205		607	4,586,194		911
B. Property Valuation (2001 Assessment)						
Market Valuation	\$11,683,428		\$54,869	\$291,980,658		\$58,006
Referendum Market Valuation	7,003,906		\$32,892	\$252,514,142		\$50,165
Net Tax Capacity	118,607		557	3,408,514		677
C. Average Local NTC Tax Rate	108.564			121.451		
Avg. Referendum Mkt. Value Tax Rate	0.037			0.088		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$130,516	39.9%	\$613	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	92,902	28.4	436	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	25,414	7.8	119	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	18,858	5.8	89	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	30,320	9.3	142	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	12,739	3.9	60	624,848	5.7	124
State Property Tax (Payable 2002)	16,166	4.9	76	585,343	5.3	116
Total State Taxes	\$326,916	100.0%	\$1,535	\$11,031,567	100.0%	\$2,192

I. Major State Aids/Credits	FIVE (5)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2001-2002)	\$151,876	52.5%	\$977	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)						
Medical Assistance	51,204	17.7	329	1,353,798	16.4	269
Minnesota Family Investment Program	2,293	0.8	15	92,520	1.1	18
General Assistance including GAMC	5,203	1.8	33	177,297	2.1	35
Social Services	28,802	9.9	185	800,430	9.7	159
Miscellaneous	3,232	1.1	21	105,270	1.3	21
Total	90,733	31.3	584	2,529,316	30.7	502
Highway Aid (Calendar 2002)						
County Aid	18,297	6.3	118	371,811	4.5	74
Municipal Aid	1,201	0.4	8	118,187	1.4	23
Township Aid	2,086	0.7	13	32,401	0.4	6
Total	21,585	7.5	139	522,399	6.3	104
Local Government Aid (Calendar 2002)	14,184	4.9	91	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	348	0.1	2	17,723	0.2	4
County HACA (Payable 2002)	7,101	2.5	46	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	987	0.3	6	31,516	0.4	6
Community Corrections Funding (2002)	2,661	0.9	17	78,770	1.0	16
Total Aids	289,476	100.0	1,862	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	10,778	83.6	69	324,712	89.7	65
Agricultural Market Value Credit	1,114	8.6	7	18,208	5.0	4
Miscellaneous Credits	996	7.7	6	19,242	5.3	4
Total Property Tax Credits	12,887	100.0	83	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	2,372	49.5	15	89,626	40.5	18
Regular (Renters)	2,400	50.0	15	130,732	59.1	26
Targeting Refund	23	0.5	0	1,033	0.5	0
Total Property Tax Refunds	4,795	100.0	31	221,391	100.0	44
Total Aids/Credits	\$307,157	100.0%	\$1,976	\$8,831,064	100.0%	\$1,754
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$52,413	41.1%	\$337	\$1,551,534	31.4%	\$308
City/Town Levy	30,163	23.6	194	1,103,206	22.3	219
School District Net Tax Capacity Levy	20,664	16.2	133	761,298	15.4	151
School District Referendum Market Value Levy	810	0.6	5	210,897	4.3	42
Miscellaneous District Levy	3,467	2.7	22	736,078	14.9	146
State Property Tax Levy	20,140	15.8	130	585,343	11.8	116
Total Levy	\$127,658	100.0%	821	\$4,948,355	100.0%	983
Less Property Tax Credits	12,887		83	362,161		72
Net Property Taxes Payable	114,770		738	4,586,194		911
B. Property Valuation (2001 Assessment)						
Market Valuation	\$9,558,592		\$61,489	\$291,980,658		\$58,006
Referendum Market Valuation	6,009,601		\$38,659	\$252,514,142		\$50,165
Net Tax Capacity	101,360		652	3,408,514		677
C. Average Local NTC Tax Rate	105.205			121.451		
Avg. Referendum Mkt. Value Tax Rate	0.015			0.088		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$102,027	38.7%	\$656	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	77,005	29.2	495	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	19,155	7.3	123	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	14,316	5.4	92	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	23,101	8.8	149	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	7,892	3.0	51	624,848	5.7	124
State Property Tax (Payable 2002)	20,140	7.6	130	585,343	5.3	116
Total State Taxes	\$263,635	100.0%	\$1,696	\$11,031,567	100.0%	\$2,192

I. Major State Aids/Credits	SIX EAST (6E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2001-2002)	\$107,940	52.1%	\$924	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)						
Medical Assistance	30,932	14.9	265	1,353,798	16.4	269
Minnesota Family Investment Program	1,534	0.7	13	92,520	1.1	18
General Assistance including GAMC	2,467	1.2	21	177,297	2.1	35
Social Services	19,248	9.3	165	800,430	9.7	159
Miscellaneous	1,956	0.9	17	105,270	1.3	21
Total	56,137	27.1	481	2,529,316	30.7	502
Highway Aid (Calendar 2002)						
County Aid	14,427	7.0	124	371,811	4.5	74
Municipal Aid	1,694	0.8	15	118,187	1.4	23
Township Aid	1,723	0.8	15	32,401	0.4	6
Total	17,844	8.6	153	522,399	6.3	104
Local Government Aid (Calendar 2002)	16,231	7.8	139	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	348	0.2	3	17,723	0.2	4
County HACA (Payable 2002)	6,488	3.1	56	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	675	0.3	6	31,516	0.4	6
Community Corrections Funding (2002)	1,625	0.8	14	78,770	1.0	16
Total Aids	207,289	100.0	1,775	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	8,317	87.6	71	324,712	89.7	65
Agricultural Market Value Credit	1,168	12.3	10	18,208	5.0	4
Miscellaneous Credits	8	0.1	0	19,242	5.3	4
Total Property Tax Credits	9,493	100.0	81	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	2,090	47.6	18	89,626	40.5	18
Regular (Renters)	2,274	51.8	19	130,732	59.1	26
Targeting Refund	29	0.7	0	1,033	0.5	0
Total Property Tax Refunds	4,392	100.0	38	221,391	100.0	44
Total Aids/Credits	\$221,174	100.0%	\$1,894	\$8,831,064	100.0%	\$1,754
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$43,116	47.4%	\$369	\$1,551,534	31.4%	\$308
City/Town Levy	22,779	25.0	195	1,103,206	22.3	219
School District Net Tax Capacity Levy	13,135	14.4	112	761,298	15.4	151
School District Referendum Market Value Levy	2,202	2.4	19	210,897	4.3	42
Miscellaneous District Levy	2,603	2.9	22	736,078	14.9	146
State Property Tax Levy	7,162	7.9	61	585,343	11.8	116
Total Levy	\$90,997	100.0%	779	\$4,948,355	100.0%	983
Less Property Tax Credits	9,493		81	362,161		72
Net Property Taxes Payable	81,504		698	4,586,194		911
B. Property Valuation (2001 Assessment)						
Market Valuation	\$6,555,594		\$56,147	\$291,980,658		\$58,006
Referendum Market Valuation	3,990,936		\$34,181	\$252,514,142		\$50,165
Net Tax Capacity	64,716		554	3,408,514		677
C. Average Local NTC Tax Rate	126.140			121.451		
Avg. Referendum Mkt. Value Tax Rate	0.055			0.088		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$81,336	42.7%	\$697	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	52,540	27.6	450	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	14,845	7.8	127	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	11,255	5.9	96	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	14,100	7.4	121	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	9,292	4.9	80	624,848	5.7	124
State Property Tax (Payable 2002)	7,162	3.8	61	585,343	5.3	116
Total State Taxes	\$190,529	100.0%	\$1,632	\$11,031,567	100.0%	\$2,192

I. Major State Aids/Credits	MN VALLEY (6W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2001-2002)	\$51,351	44.9%	\$1,047	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)						
Medical Assistance	18,810	16.4	384	1,353,798	16.4	269
Minnesota Family Investment Program	378	0.3	8	92,520	1.1	18
General Assistance including GAMC	1,092	1.0	22	177,297	2.1	35
Social Services	9,744	8.5	199	800,430	9.7	159
Miscellaneous	1,018	0.9	21	105,270	1.3	21
Total	31,042	27.1	633	2,529,316	30.7	502
Highway Aid (Calendar 2002)						
County Aid	13,484	11.8	275	371,811	4.5	74
Municipal Aid	224	0.2	5	118,187	1.4	23
Township Aid	1,932	1.7	39	32,401	0.4	6
Total	15,640	13.7	319	522,399	6.3	104
Local Government Aid (Calendar 2002)	10,048	8.8	205	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	786	0.7	16	17,723	0.2	4
County HACA (Payable 2002)	4,536	4.0	93	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	215	0.2	4	31,516	0.4	6
Community Corrections Funding (2002)	755	0.7	15	78,770	1.0	16
Total Aids	114,374	100.0	2,333	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	2,754	74.8	56	324,712	89.7	65
Agricultural Market Value Credit	930	25.2	19	18,208	5.0	4
Miscellaneous Credits	0	0.0	0	19,242	5.3	4
Total Property Tax Credits	3,684	100.0	75	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	630	50.1	13	89,626	40.5	18
Regular (Renters)	615	48.9	13	130,732	59.1	26
Targeting Refund	12	1.0	0	1,033	0.5	0
Total Property Tax Refunds	1,257	100.0	26	221,391	100.0	44
Total Aids/Credits	\$119,315	100.0%	\$2,434	\$8,831,064	100.0%	\$1,754
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$17,940	46.3%	\$366	\$1,551,534	31.4%	\$308
City/Town Levy	9,828	25.4	200	1,103,206	22.3	219
School District Net Tax Capacity Levy	5,873	15.2	120	761,298	15.4	151
School District Referendum Market Value Levy	1,102	2.8	22	210,897	4.3	42
Miscellaneous District Levy	1,296	3.3	26	736,078	14.9	146
State Property Tax Levy	2,673	6.9	55	585,343	11.8	116
Total Levy	\$38,712	100.0%	790	\$4,948,355	100.0%	983
Less Property Tax Credits	3,684		75	362,161		72
Net Property Taxes Payable	35,028		714	4,586,194		911
B. Property Valuation (2001 Assessment)						
Market Valuation	\$3,006,855		\$61,332	\$291,980,658		\$58,006
Referendum Market Valuation	1,108,118		\$22,603	\$252,514,142		\$50,165
Net Tax Capacity	26,921		549	3,408,514		677
C. Average Local NTC Tax Rate	129.255			121.451		
Avg. Referendum Mkt. Value Tax Rate	0.112			0.088		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$26,708	42.0%	\$545	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	13,970	22.0	285	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	6,342	10.0	129	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	4,731	7.4	96	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	6,725	10.6	137	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	2,441	3.8	50	624,848	5.7	124
State Property Tax (Payable 2002)	2,673	4.2	55	585,343	5.3	116
Total State Taxes	\$63,590	100.0%	\$1,297	\$11,031,567	100.0%	\$2,192

I. Major State Aids/Credits	E CENTRAL (7E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2001-2002)	\$148,634	59.1%	\$1,026	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)						
Medical Assistance	36,186	14.4	250	1,353,798	16.4	269
Minnesota Family Investment Program	1,929	0.8	13	92,520	1.1	18
General Assistance including GAMC	3,910	1.6	27	177,297	2.1	35
Social Services	20,406	8.1	141	800,430	9.7	159
Miscellaneous	2,107	0.8	15	105,270	1.3	21
Total	64,539	25.6	445	2,529,316	30.7	502
Highway Aid (Calendar 2002)						
County Aid	17,066	6.8	118	371,811	4.5	74
Municipal Aid	702	0.3	5	118,187	1.4	23
Township Aid	1,255	0.5	9	32,401	0.4	6
Total	19,023	7.6	131	522,399	6.3	104
Local Government Aid (Calendar 2002)	7,425	3.0	51	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	129	0.1	1	17,723	0.2	4
County HACA (Payable 2002)	8,548	3.4	59	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	794	0.3	5	31,516	0.4	6
Community Corrections Funding (2002)	2,574	1.0	18	78,770	1.0	16
Total Aids	251,664	100.0	1,737	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	10,506	91.1	73	324,712	89.7	65
Agricultural Market Value Credit	1,005	8.7	7	18,208	5.0	4
Miscellaneous Credits	19	0.2	0	19,242	5.3	4
Total Property Tax Credits	11,530	100.0	80	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	3,183	60.5	22	89,626	40.5	18
Regular (Renters)	2,044	38.9	14	130,732	59.1	26
Targeting Refund	30	0.6	0	1,033	0.5	0
Total Property Tax Refunds	5,257	100.0	36	221,391	100.0	44
Total Aids/Credits	\$268,452	100.0%	\$1,853	\$8,831,064	100.0%	\$1,754
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$49,025	46.8%	\$338	\$1,551,534	31.4%	\$308
City/Town Levy	23,169	22.1	160	1,103,206	22.3	219
School District Net Tax Capacity Levy	20,288	19.4	140	761,298	15.4	151
School District Referendum Market Value Levy	2,221	2.1	15	210,897	4.3	42
Miscellaneous District Levy	2,880	2.7	20	736,078	14.9	146
State Property Tax Levy	7,258	6.9	50	585,343	11.8	116
Total Levy	\$104,840	100.0%	724	\$4,948,355	100.0%	983
Less Property Tax Credits	11,530		80	362,161		72
Net Property Taxes Payable	93,310		644	4,586,194		911
B. Property Valuation (2001 Assessment)						
Market Valuation	\$6,661,672		\$45,982	\$291,980,658		\$58,006
Referendum Market Valuation	5,419,909		\$37,411	\$252,514,142		\$50,165
Net Tax Capacity	69,204		478	3,408,514		677
C. Average Local NTC Tax Rate	137.358			121.451		
Avg. Referendum Mkt. Value Tax Rate	0.047			0.088		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$105,110	47.2%	\$726	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	47,405	21.3	327	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	18,250	8.2	126	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	13,823	6.2	95	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	24,464	11.0	169	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	6,374	2.9	44	624,848	5.7	124
State Property Tax (Payable 2002)	7,258	3.3	50	585,343	5.3	116
Total State Taxes	\$222,685	100.0%	\$1,537	\$11,031,567	100.0%	\$2,192

I. Major State Aids/Credits	CENTRAL MN (7W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2001-2002)	\$324,446	64.6%	\$947	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)						
Medical Assistance	57,351	11.4	167	1,353,798	16.4	269
Minnesota Family Investment Program	3,150	0.6	9	92,520	1.1	18
General Assistance including GAMC	5,983	1.2	17	177,297	2.1	35
Social Services	36,615	7.3	107	800,430	9.7	159
Miscellaneous	4,279	0.9	12	105,270	1.3	21
Total	107,378	21.4	313	2,529,316	30.7	502
Highway Aid (Calendar 2002)						
County Aid	19,080	3.8	56	371,811	4.5	74
Municipal Aid	5,521	1.1	16	118,187	1.4	23
Township Aid	1,501	0.3	4	32,401	0.4	6
Total	26,103	5.2	76	522,399	6.3	104
Local Government Aid (Calendar 2002)	27,978	5.6	82	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	155	0.0	0	17,723	0.2	4
County HACA (Payable 2002)	9,370	1.9	27	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	1,836	0.4	5	31,516	0.4	6
Community Corrections Funding (2002)	4,848	1.0	14	78,770	1.0	16
Total Aids	502,114	100.0	1,465	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	22,479	93.2	66	324,712	89.7	65
Agricultural Market Value Credit	1,607	6.7	5	18,208	5.0	4
Miscellaneous Credits	39	0.2	0	19,242	5.3	4
Total Property Tax Credits	24,125	100.0	70	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	5,470	43.6	16	89,626	40.5	18
Regular (Renters)	6,875	54.9	20	130,732	59.1	26
Targeting Refund	186	1.5	1	1,033	0.5	0
Total Property Tax Refunds	12,532	100.0	37	221,391	100.0	44
Total Aids/Credits	\$538,770	100.0%	\$1,572	\$8,831,064	100.0%	\$1,754
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$94,557	34.8%	\$276	\$1,551,534	31.4%	\$308
City/Town Levy	70,786	26.0	207	1,103,206	22.3	219
School District Net Tax Capacity Levy	57,748	21.2	168	761,298	15.4	151
School District Referendum Market Value Levy	6,159	2.3	18	210,897	4.3	42
Miscellaneous District Levy	14,286	5.3	42	736,078	14.9	146
State Property Tax Levy	28,458	10.5	83	585,343	11.8	116
Total Levy	\$271,995	100.0%	794	\$4,948,355	100.0%	983
Less Property Tax Credits	24,125		70	362,161		72
Net Property Taxes Payable	247,870		723	4,586,194		911
B. Property Valuation (2001 Assessment)						
Market Valuation	\$17,017,544		\$49,649	\$291,980,658		\$58,006
Referendum Market Valuation	14,982,004		\$43,711	\$252,514,142		\$50,165
Net Tax Capacity	197,101		575	3,408,514		677
C. Average Local NTC Tax Rate	120.302			121.451		
Avg. Referendum Mkt. Value Tax Rate	0.043			0.088		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$289,665	46.7%	\$845	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	160,443	25.9	468	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	40,464	6.5	118	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	31,586	5.1	92	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	44,925	7.2	131	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	24,982	4.0	73	624,848	5.7	124
State Property Tax (Payable 2002)	28,458	4.6	83	585,343	5.3	116
Total State Taxes	\$620,522	100.0%	\$1,810	\$11,031,567	100.0%	\$2,192

I. Major State Aids/Credits	SOUTHWEST (8)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2001-2002)	\$107,387	45.3%	\$890	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)						
Medical Assistance	37,443	15.8	310	1,353,798	16.4	269
Minnesota Family Investment Program	1,231	0.5	10	92,520	1.1	18
General Assistance including GAMC	2,523	1.1	21	177,297	2.1	35
Social Services	20,738	8.7	172	800,430	9.7	159
Miscellaneous	2,005	0.8	17	105,270	1.3	21
Total	63,940	27.0	530	2,529,316	30.7	502
Highway Aid (Calendar 2002)						
County Aid	27,226	11.5	226	371,811	4.5	74
Municipal Aid	1,197	0.5	10	118,187	1.4	23
Township Aid	3,829	1.6	32	32,401	0.4	6
Total	32,252	13.6	267	522,399	6.3	104
Local Government Aid (Calendar 2002)	22,823	9.6	189	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	899	0.4	7	17,723	0.2	4
County HACA (Payable 2002)	7,357	3.1	61	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	555	0.2	5	31,516	0.4	6
Community Corrections Funding (2002)	2,014	0.8	17	78,770	1.0	16
Total Aids	237,227	100.0	1,966	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	7,172	78.7	59	324,712	89.7	65
Agricultural Market Value Credit	1,944	21.3	16	18,208	5.0	4
Miscellaneous Credits	0	0.0	0	19,242	5.3	4
Total Property Tax Credits	9,116	100.0	76	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	1,333	42.6	11	89,626	40.5	18
Regular (Renters)	1,762	56.3	15	130,732	59.1	26
Targeting Refund	35	1.1	0	1,033	0.5	0
Total Property Tax Refunds	3,129	100.0	26	221,391	100.0	44
Total Aids/Credits	\$249,473	100.0%	\$2,068	\$8,831,064	100.0%	\$1,754
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$43,641	46.5%	\$362	\$1,551,534	31.4%	\$308
City/Town Levy	21,803	23.2	181	1,103,206	22.3	219
School District Net Tax Capacity Levy	15,094	16.1	125	761,298	15.4	151
School District Referendum Market Value Levy	2,406	2.6	20	210,897	4.3	42
Miscellaneous District Levy	3,161	3.4	26	736,078	14.9	146
State Property Tax Levy	7,837	8.3	65	585,343	11.8	116
Total Levy	\$93,942	100.0%	779	\$4,948,355	100.0%	983
Less Property Tax Credits	9,116		76	362,161		72
Net Property Taxes Payable	84,826		703	4,586,194		911
B. Property Valuation (2001 Assessment)						
Market Valuation	\$7,906,885		\$65,536	\$291,980,658		\$58,006
Referendum Market Valuation	3,176,810		\$26,331	\$252,514,142		\$50,165
Net Tax Capacity	73,983		613	3,408,514		677
C. Average Local NTC Tax Rate	112.701			121.451		
Avg. Referendum Mkt. Value Tax Rate	0.086			0.088		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$68,786	39.6%	\$570	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	45,092	26.0	374	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	15,009	8.6	124	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	11,221	6.5	93	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	18,105	10.4	150	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	7,548	4.3	63	624,848	5.7	124
State Property Tax (Payable 2002)	7,837	4.5	65	585,343	5.3	116
Total State Taxes	\$173,599	100.0%	\$1,439	\$11,031,567	100.0%	\$2,192

	NINE (9)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (2001-2002)	\$176,632	47.4%	\$787	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)						
Medical Assistance	57,193	15.4	255	1,353,798	16.4	269
Minnesota Family Investment Program	2,713	0.7	12	92,520	1.1	18
General Assistance including GAMC	4,513	1.2	20	177,297	2.1	35
Social Services	33,912	9.1	151	800,430	9.7	159
Miscellaneous	3,033	0.8	14	105,270	1.3	21
Total	101,365	27.2	452	2,529,316	30.7	502
Highway Aid (Calendar 2002)						
County Aid	30,439	8.2	136	371,811	4.5	74
Municipal Aid	3,794	1.0	17	118,187	1.4	23
Township Aid	2,814	0.8	13	32,401	0.4	6
Total	37,048	10.0	165	522,399	6.3	104
Local Government Aid (Calendar 2002)	41,308	11.1	184	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	833	0.2	4	17,723	0.2	4
County HACA (Payable 2002)	10,500	2.8	47	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	1,163	0.3	5	31,516	0.4	6
Community Corrections Funding (2002)	3,435	0.9	15	78,770	1.0	16
Total Aids	372,285	100.0	1,659	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	14,947	86.3	67	324,712	89.7	65
Agricultural Market Value Credit	2,248	13.0	10	18,208	5.0	4
Miscellaneous Credits	126	0.7	1	19,242	5.3	4
Total Property Tax Credits	17,321	100.0	77	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	2,806	39.5	13	89,626	40.5	18
Regular (Renters)	4,242	59.7	19	130,732	59.1	26
Targeting Refund	62	0.9	0	1,033	0.5	0
Total Property Tax Refunds	7,109	100.0	32	221,391	100.0	44
Total Aids/Credits	\$396,715	100.0%	\$1,768	\$8,831,064	100.0%	\$1,754
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$71,155	45.4%	\$317	\$1,551,534	31.4%	\$308
City/Town Levy	40,224	25.7	179	1,103,206	22.3	219
School District Net Tax Capacity Levy	22,066	14.1	98	761,298	15.4	151
School District Referendum Market Value Levy	3,100	2.0	14	210,897	4.3	42
Miscellaneous District Levy	4,860	3.1	22	736,078	14.9	146
State Property Tax Levy	15,215	9.7	68	585,343	11.8	116
Total Levy	\$156,619	100.0%	698	\$4,948,355	100.0%	983
Less Property Tax Credits	17,321		77	362,161		72
Net Property Taxes Payable	139,299		621	4,586,194		911
B. Property Valuation (2001 Assessment)						
Market Valuation	\$13,031,411		\$58,076	\$291,980,658		\$58,006
Referendum Market Valuation	7,586,720		\$33,811	\$252,514,142		\$50,165
Net Tax Capacity	129,552		577	3,408,514		677
C. Average Local NTC Tax Rate	106.694			121.451		
Avg. Referendum Mkt. Value Tax Rate	0.042			0.088		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$153,243	42.4%	\$683	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	100,857	27.9	449	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	27,412	7.6	122	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	20,653	5.7	92	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	27,742	7.7	124	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	16,407	4.5	73	624,848	5.7	124
State Property Tax (Payable 2002)	15,215	4.2	68	585,343	5.3	116
Total State Taxes	\$361,528	100.0%	\$1,611	\$11,031,567	100.0%	\$2,192

I. Major State Aids/Credits	SE MN (10)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2001-2002)	\$388,357	51.7%	\$825	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)						
Medical Assistance	107,968	14.4	229	1,353,798	16.4	269
Minnesota Family Investment Program	5,240	0.7	11	92,520	1.1	18
General Assistance including GAMC	12,750	1.7	27	177,297	2.1	35
Social Services	70,773	9.4	150	800,430	9.7	159
Miscellaneous	7,401	1.0	16	105,270	1.3	21
Total	204,132	27.2	434	2,529,316	30.7	502
Highway Aid (Calendar 2002)						
County Aid	45,133	6.0	96	371,811	4.5	74
Municipal Aid	8,919	1.2	19	118,187	1.4	23
Township Aid	5,235	0.7	11	32,401	0.4	6
Total	59,287	7.9	126	522,399	6.3	104
Local Government Aid (Calendar 2002)	69,667	9.3	148	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	1,814	0.2	4	17,723	0.2	4
County HACA (Payable 2002)	19,510	2.6	41	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	2,563	0.3	5	31,516	0.4	6
Community Corrections Funding (2002)	6,342	0.8	13	78,770	1.0	16
Total Aids	751,673	100.0	1,598	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	33,152	91.2	70	324,712	89.7	65
Agricultural Market Value Credit	3,146	8.7	7	18,208	5.0	4
Miscellaneous Credits	66	0.2	0	19,242	5.3	4
Total Property Tax Credits	36,363	100.0	77	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	6,128	39.7	13	89,626	40.5	18
Regular (Renters)	9,166	59.3	19	130,732	59.1	26
Targeting Refund	150	1.0	0	1,033	0.5	0
Total Property Tax Refunds	15,444	100.0	33	221,391	100.0	44
Total Aids/Credits	\$803,480	100.0%	\$1,708	\$8,831,064	100.0%	\$1,754
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$138,282	38.7%	\$294	\$1,551,534	31.4%	\$308
City/Town Levy	91,399	25.6	194	1,103,206	22.3	219
School District Net Tax Capacity Levy	67,800	19.0	144	761,298	15.4	151
School District Referendum Market Value Levy	13,243	3.7	28	210,897	4.3	42
Miscellaneous District Levy	11,952	3.3	25	736,078	14.9	146
State Property Tax Levy	34,244	9.6	73	585,343	11.8	116
Total Levy	\$356,920	100.0%	759	\$4,948,355	100.0%	983
Less Property Tax Credits	36,363		77	362,161		72
Net Property Taxes Payable	320,557		681	4,586,194		911
B. Property Valuation (2001 Assessment)						
Market Valuation	\$24,363,889		\$51,785	\$291,980,658		\$58,006
Referendum Market Valuation	18,861,100		\$40,089	\$252,514,142		\$50,165
Net Tax Capacity	261,509		556	3,408,514		677
C. Average Local NTC Tax Rate	118.254			121.451		
Avg. Referendum Mkt. Value Tax Rate	0.071			0.088		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$389,193	47.2%	\$827	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	196,095	23.8	417	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	56,695	6.9	121	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	43,846	5.3	93	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	58,758	7.1	125	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	45,742	5.5	97	624,848	5.7	124
State Property Tax (Payable 2002)	34,244	4.2	73	585,343	5.3	116
Total State Taxes	\$824,573	100.0%	\$1,753	\$11,031,567	100.0%	\$2,192

I. Major State Aids/Credits	METRO (11)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2001-2002)	\$2,203,786	53.6%	\$814	\$4,298,023	52.1%	\$854
Human Services Aid (Calendar 2001)						
Medical Assistance	705,763	17.2	261	1,353,798	16.4	269
Minnesota Family Investment Program	60,606	1.5	22	92,520	1.1	18
General Assistance including GAMC	109,489	2.7	40	177,297	2.1	35
Social Services	420,874	10.2	155	800,430	9.7	159
Miscellaneous	64,693	1.6	24	105,270	1.3	21
Total	1,361,423	33.1	503	2,529,316	30.7	502
Highway Aid (Calendar 2002)						
County Aid	69,536	1.7	26	371,811	4.5	74
Municipal Aid	82,447	2.0	30	118,187	1.4	23
Township Aid	678	0.0	0	32,401	0.4	6
Total	152,661	3.7	56	522,399	6.3	104
Local Government Aid (Calendar 2002)	237,757	5.8	88	564,991	6.9	112
Disparity Reduction Aid (Calendar 2002)	1,266	0.0	0	17,723	0.2	4
County HACA (Payable 2002)	95,958	2.3	35	204,774	2.5	41
Criminal Justice Aid (Payable 2002)	18,815	0.5	7	31,516	0.4	6
Community Corrections Funding (2002)	41,385	1.0	15	78,770	1.0	16
Total Aids	4,113,051	100.0	1,518	8,247,511	100.0	1,638
B. Property Tax Credits (Payable 2002)						
Homestead Market Value Credit	168,574	99.2	62	324,712	89.7	65
Agricultural Market Value Credit	1,063	0.6	0	18,208	5.0	4
Miscellaneous Credits	326	0.2	0	19,242	5.3	4
Total Property Tax Credits	169,964	100.0	63	362,161	100.0	72
C. Property Tax Refunds (01 filed 02)						
Regular (Homeowners)	57,485	39.3	21	89,626	40.5	18
Regular (Renters)	88,601	60.5	33	130,732	59.1	26
Targeting Refund	359	0.2	0	1,033	0.5	0
Total Property Tax Refunds	146,445	100.0	54	221,391	100.0	44
Total Aids/Credits	\$4,429,460	100.0%	\$1,635	\$8,831,064	100.0%	\$1,754
II. Property Tax Data						
A. Property Tax Levy (Payable 2002)						
County Levy	\$788,995	24.8%	\$291	\$1,551,534	31.4%	\$308
City/Town Levy	692,393	21.8	256	1,103,206	22.3	219
School District Net Tax Capacity Levy	460,276	14.5	170	761,298	15.4	151
School District Referendum Market Value Levy	172,894	5.4	64	210,897	4.3	42
Miscellaneous District Levy	664,148	20.9	245	736,078	14.9	146
State Property Tax Levy	403,182	12.7	149	585,343	11.8	116
Total Levy	\$3,181,888	100.0%	1,175	\$4,948,355	100.0%	983
Less Property Tax Credits	169,964		63	362,161		72
Net Property Taxes Payable	3,011,924		1,112	4,586,194		911
B. Property Valuation (2001 Assessment)						
Market Valuation	\$170,571,223		\$62,967	\$291,980,658		\$58,006
Referendum Market Valuation	168,614,234		\$62,244	\$252,514,142		\$50,165
Net Tax Capacity	2,124,742		784	3,408,514		677
C. Average Local NTC Tax Rate	122.137			121.451		
Avg. Referendum Mkt. Value Tax Rate	0.109			0.088		
III. Major State Taxes						
Individual Income Tax (2001 filed 2002)	\$3,431,325	47.6%	\$1,267	\$5,087,950	46.1%	\$1,011
Sales/Use Tax (Calendar 2001)	2,033,061	28.2	751	3,049,109	27.6	606
Motor Vehicle Sales Tax (Calendar 2001)	321,566	4.5	119	603,251	5.5	120
Motor Vehicle License Tax (Calendar 2001)	266,118	3.7	98	480,152	4.4	95
Motor Fuels Tax (Calendar 2001)	288,354	4.0	106	600,914	5.4	119
Corporate Income Tax (Calendar 2001)	459,437	6.4	170	624,848	5.7	124
State Property Tax (Payable 2002)	403,182	5.6	149	585,343	5.3	116
Total State Taxes	\$7,203,042	100.0%	\$2,659	\$11,031,567	100.0%	\$2,192

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 2002 estimated population, which was used for each county in determining the county and region per capita amounts, is on page 5. The maps and historic data for each aid and tax use the population year that most closely matches the year of the aid or tax, either 2001 or 2002. As a result, the per capita amounts shown in the county tables may differ slightly from the per capita amounts shown on the maps.

I. Major State Aids/Credits	AITKIN			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$11,337	37.2%	\$732	\$838	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	6,023	19.8	389	364	269
Minnesota Family Investment Program	230	0.8	15	18	18
General Assistance including GAMC	3,054	10.0	197	52	35
Social Services	2,822	9.3	182	211	159
Miscellaneous	338	1.1	22	28	21
Total	12,467	40.9	805	673	502
Highway Aid (Calendar 2002)					
County Aid	3,581	11.7	231	132	74
Municipal Aid	0	0.0	0	25	23
Township Aid	422	1.4	27	4	6
Total	4,003	13.1	258	161	104
Local Government Aid (Calendar 2002)	628	2.1	41	213	112
Disparity Reduction Aid (Calendar 2002)	20	0.1	1	31	4
County HACA (Payable 2002)	1,651	5.4	107	55	41
Criminal Justice Aid (Payable 2002)	93	0.3	6	6	6
Community Corrections Funding (2002)	290	1.0	19	20	16
Total Aids	30,490	100.0	1,968	1,996	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,249	56.9	81	70	65
Agricultural Market Value Credit	122	5.6	8	1	4
Miscellaneous Credits	825	37.6	53	45	4
Total Property Tax Credits	2,196	100.0	142	117	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	119	38.2	8	12	18
Regular (Renters)	189	61.0	12	21	26
Targeting Refund	2	0.8	0	0	0
Total Property Tax Refunds	310	100.0	20	34	44
Total Aids/Credits	\$32,997	100.0%	\$2,130	\$2,147	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$8,279	56.1%	\$534	\$388	\$308
City/Town Levy	2,443	16.5	158	141	219
School District Net Tax Capacity Levy	2,089	14.1	135	106	151
School District Referendum Market Value Levy	5	0.0	0	8	42
Miscellaneous District Levy	248	1.7	16	48	146
State Property Tax Levy	1,699	11.5	110	90	116
Total Levy	\$14,763	100.0%	\$953	\$781	\$983
Less Property Tax Credits	2,196		142	117	72
Net Property Taxes Payable	12,567		811	664	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,092,200		\$70,487	\$43,484	\$58,006
Referendum Market Valuation	523,389		\$33,778	\$35,272	\$50,165
Net Tax Capacity (NTC)	10,982		709	499	677
C. Average Local NTC Tax Rate	118.815				
Avg. Referendum Mkt. Value Tax Rate	0.003				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$7,261	32.3%	\$469	\$660	\$1,011
Sales/Use Tax (Calendar 2001)	6,612	29.4	427	522	606
Motor Vehicle Sales Tax (Calendar 2001)	2,121	9.4	137	121	120
Motor Vehicle License Tax (Calendar 2001)	1,609	7.1	104	92	95
Motor Fuels Tax (Calendar 2001)	2,679	11.9	173	130	119
Corporate Income Tax (Calendar 2001)	522	2.3	34	72	124
State Property Tax (Payable 2002)	1,699	7.5	110	90	116
Total State Taxes	\$22,502	100.0%	\$1,452	\$1,686	\$2,192

I. Major State Aids/Credits	ANOKA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$331,836	69.5%	\$1,077	\$814	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	52,044	10.9	169	261	269
Minnesota Family Investment Program	3,470	0.7	11	22	18
General Assistance including GAMC	6,285	1.3	20	40	35
Social Services	32,206	6.7	105	155	159
Miscellaneous	3,338	0.7	11	24	21
Total	97,343	20.4	316	503	502
Highway Aid (Calendar 2002)					
County Aid	7,166	1.5	23	26	74
Municipal Aid	8,748	1.8	28	30	23
Township Aid	54	0.0	0	0	6
Total	15,969	3.3	52	56	104
Local Government Aid (Calendar 2002)	12,112	2.5	39	88	112
Disparity Reduction Aid (Calendar 2002)	0	0.0	0	0	4
County HACA (Payable 2002)	13,396	2.8	43	35	41
Criminal Justice Aid (Payable 2002)	1,959	0.4	6	7	6
Community Corrections Funding (2002)	4,882	1.0	16	15	16
Total Aids	477,496	100.0	1,549	1,518	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	21,501	99.6	70	62	65
Agricultural Market Value Credit	83	0.4	0	0	4
Miscellaneous Credits	4	0.0	0	0	4
Total Property Tax Credits	21,589	100.0	70	63	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	5,086	43.1	17	21	18
Regular (Renters)	6,678	56.5	22	33	26
Targeting Refund	48	0.4	0	0	0
Total Property Tax Refunds	11,811	100.0	38	54	44
Total Aids/Credits	\$510,897	100.0%	\$1,658	\$1,635	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$59,706	24.1%	\$194	\$291	\$308
City/Town Levy	60,331	24.3	196	256	219
School District Net Tax Capacity Levy	46,576	18.8	151	170	151
School District Referendum Market Value Levy	7,041	2.8	23	64	42
Miscellaneous District Levy	46,962	18.9	152	245	146
State Property Tax Levy	27,511	11.1	89	149	116
Total Levy	\$248,128	100.0%	\$805	\$1,175	\$983
Less Property Tax Credits	21,589		70	63	72
Net Property Taxes Payable	226,539		735	1,112	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$15,821,628		\$51,340	\$62,967	\$58,006
Referendum Market Valuation	15,673,785		\$50,861	\$62,244	\$50,165
Net Tax Capacity (NTC)	185,232		601	784	677
C. Average Local NTC Tax Rate	115.242				
Avg. Referendum Mkt. Value Tax Rate	0.046				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$301,721	50.6%	\$979	\$1,267	\$1,011
Sales/Use Tax (Calendar 2001)	140,834	23.6	457	751	606
Motor Vehicle Sales Tax (Calendar 2001)	37,574	6.3	122	119	120
Motor Vehicle License Tax (Calendar 2001)	30,584	5.1	99	98	95
Motor Fuels Tax (Calendar 2001)	30,731	5.2	100	106	119
Corporate Income Tax (Calendar 2001)	27,539	4.6	89	170	124
State Property Tax (Payable 2002)	27,511	4.6	89	149	116
Total State Taxes	\$596,495	100.0%	\$1,936	\$2,659	\$2,192

I. Major State Aids/Credits	BECKER			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$25,863	47.8%	\$844	\$862	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	11,151	20.6	364	308	269
Minnesota Family Investment Program	763	1.4	25	14	18
General Assistance including GAMC	1,524	2.8	50	30	35
Social Services	5,518	10.2	180	183	159
Miscellaneous	553	1.0	18	17	21
Total	19,509	36.0	637	552	502
Highway Aid (Calendar 2002)					
County Aid	3,619	6.7	118	158	74
Municipal Aid	319	0.6	10	13	23
Township Aid	729	1.3	24	18	6
Total	4,666	8.6	152	189	104
Local Government Aid (Calendar 2002)	2,131	3.9	70	132	112
Disparity Reduction Aid (Calendar 2002)	9	0.0	0	2	4
County HACA (Payable 2002)	1,035	1.9	34	52	41
Criminal Justice Aid (Payable 2002)	144	0.3	5	5	6
Community Corrections Funding (2002)	761	1.4	25	15	16
Total Aids	54,119	100.0	1,766	1,809	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	2,063	89.6	67	67	65
Agricultural Market Value Credit	240	10.4	8	9	4
Miscellaneous Credits	0	0.0	0	10	4
Total Property Tax Credits	2,304	100.0	75	86	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	516	54.4	17	12	18
Regular (Renters)	423	44.5	14	17	26
Targeting Refund	10	1.0	0	0	0
Total Property Tax Refunds	949	100.0	31	29	44
Total Aids/Credits	\$57,372	100.0%	\$1,872	\$1,924	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$11,952	50.5%	\$390	\$329	\$308
City/Town Levy	4,348	18.4	142	146	219
School District Net Tax Capacity Levy	3,758	15.9	123	99	151
School District Referendum Market Value Levy	107	0.5	3	11	42
Miscellaneous District Levy	995	4.2	32	31	146
State Property Tax Levy	2,495	10.5	81	76	116
Total Levy	\$23,655	100.0%	\$772	\$693	\$983
Less Property Tax Credits	2,304		75	86	72
Net Property Taxes Payable	21,351		697	607	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,633,567		\$53,304	\$54,869	\$58,006
Referendum Market Valuation	1,033,645		\$33,729	\$32,892	\$50,165
Net Tax Capacity (NTC)	16,822		549	557	677
C. Average Local NTC Tax Rate	125.144				
Avg. Referendum Mkt. Value Tax Rate	0.010				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$17,724	39.4%	\$578	\$613	\$1,011
Sales/Use Tax (Calendar 2001)	11,435	25.4	373	436	606
Motor Vehicle Sales Tax (Calendar 2001)	3,623	8.1	118	119	120
Motor Vehicle License Tax (Calendar 2001)	2,648	5.9	86	89	95
Motor Fuels Tax (Calendar 2001)	3,904	8.7	127	142	119
Corporate Income Tax (Calendar 2001)	3,133	7.0	102	60	124
State Property Tax (Payable 2002)	2,495	5.5	81	76	116
Total State Taxes	\$44,962	100.0%	\$1,467	\$1,535	\$2,192

I. Major State Aids/Credits	BELTRAMI			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$51,770	52.4%	\$1,264	\$1,149	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	22,440	22.7	548	479	269
Minnesota Family Investment Program	2,472	2.5	60	43	18
General Assistance including GAMC	2,259	2.3	55	46	35
Social Services	8,449	8.5	206	198	159
Miscellaneous	864	0.9	21	19	21
Total	36,484	36.9	891	785	502
Highway Aid (Calendar 2002)					
County Aid	4,503	4.6	110	193	74
Municipal Aid	450	0.5	11	6	23
Township Aid	295	0.3	7	13	6
Total	5,249	5.3	128	211	104
Local Government Aid (Calendar 2002)	4,091	4.1	100	84	112
Disparity Reduction Aid (Calendar 2002)	8	0.0	0	3	4
County HACA (Payable 2002)	0	0.0	0	23	41
Criminal Justice Aid (Payable 2002)	274	0.3	7	6	6
Community Corrections Funding (2002)	992	1.0	24	22	16
Total Aids	98,867	100.0	2,414	2,284	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,996	93.4	49	57	65
Agricultural Market Value Credit	141	6.6	3	6	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,138	100.0	52	63	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	389	37.2	10	12	18
Regular (Renters)	652	62.2	16	14	26
Targeting Refund	6	0.6	0	0	0
Total Property Tax Refunds	1,048	100.0	26	26	44
Total Aids/Credits	\$102,053	100.0%	\$2,492	\$2,372	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$12,545	53.9%	\$306	\$362	\$308
City/Town Levy	3,096	13.3	76	109	219
School District Net Tax Capacity Levy	4,596	19.8	112	158	151
School District Referendum Market Value Levy	5	0.0	0	1	42
Miscellaneous District Levy	557	2.4	14	18	146
State Property Tax Levy	2,456	10.6	60	94	116
Total Levy	\$23,255	100.0%	\$568	\$743	\$983
Less Property Tax Credits	2,138		52	63	72
Net Property Taxes Payable	21,117		516	680	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,216,112		\$29,691	\$42,997	\$58,006
Referendum Market Valuation	984,596		\$24,039	\$29,440	\$50,165
Net Tax Capacity (NTC)	13,702		335	473	677
C. Average Local NTC Tax Rate	151.765				
Avg. Referendum Mkt. Value Tax Rate	0.000				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$20,835	35.7%	\$509	\$487	\$1,011
Sales/Use Tax (Calendar 2001)	21,448	36.8	524	452	606
Motor Vehicle Sales Tax (Calendar 2001)	4,000	6.9	98	107	120
Motor Vehicle License Tax (Calendar 2001)	2,959	5.1	72	79	95
Motor Fuels Tax (Calendar 2001)	4,375	7.5	107	129	119
Corporate Income Tax (Calendar 2001)	2,241	3.8	55	50	124
State Property Tax (Payable 2002)	2,456	4.2	60	94	116
Total State Taxes	\$58,315	100.0%	\$1,424	\$1,399	\$2,192

I. Major State Aids/Credits	BENTON			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$29,743	55.7%	\$818	\$947	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	8,159	15.3	224	167	269
Minnesota Family Investment Program	464	0.9	13	9	18
General Assistance including GAMC	954	1.8	26	17	35
Social Services	4,894	9.2	135	107	159
Miscellaneous	582	1.1	16	12	21
Total	15,053	28.2	414	313	502
Highway Aid (Calendar 2002)					
County Aid	3,722	7.0	102	56	74
Municipal Aid	342	0.6	9	16	23
Township Aid	129	0.2	4	4	6
Total	4,194	7.9	115	76	104
Local Government Aid (Calendar 2002)	2,565	4.8	71	82	112
Disparity Reduction Aid (Calendar 2002)	14	0.0	0	0	4
County HACA (Payable 2002)	837	1.6	23	27	41
Criminal Justice Aid (Payable 2002)	163	0.3	4	5	6
Community Corrections Funding (2002)	820	1.5	23	14	16
Total Aids	53,388	100.0	1,469	1,465	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	2,180	90.7	60	66	65
Agricultural Market Value Credit	220	9.2	6	5	4
Miscellaneous Credits	2	0.1	0	0	4
Total Property Tax Credits	2,403	100.0	66	70	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	642	34.3	18	16	18
Regular (Renters)	1,184	63.4	33	20	26
Targeting Refund	42	2.3	1	1	0
Total Property Tax Refunds	1,868	100.0	51	37	44
Total Aids/Credits	\$57,659	100.0%	\$1,586	\$1,572	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$11,695	43.9%	\$322	\$276	\$308
City/Town Levy	4,657	17.5	128	207	219
School District Net Tax Capacity Levy	5,724	21.5	157	168	151
School District Referendum Market Value Levy	61	0.2	2	18	42
Miscellaneous District Levy	1,766	6.6	49	42	146
State Property Tax Levy	2,751	10.3	76	83	116
Total Levy	\$26,654	100.0%	\$733	\$794	\$983
Less Property Tax Credits	2,403		66	70	72
Net Property Taxes Payable	24,252		667	723	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,456,649		\$40,067	\$49,649	\$58,006
Referendum Market Valuation	1,255,254		\$34,528	\$43,711	\$50,165
Net Tax Capacity (NTC)	16,755		461	575	677
C. Average Local NTC Tax Rate	142.294				
Avg. Referendum Mkt. Value Tax Rate	0.005				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$24,855	42.5%	\$684	\$845	\$1,011
Sales/Use Tax (Calendar 2001)	17,063	29.1	469	468	606
Motor Vehicle Sales Tax (Calendar 2001)	3,916	6.7	108	118	120
Motor Vehicle License Tax (Calendar 2001)	2,954	5.0	81	92	95
Motor Fuels Tax (Calendar 2001)	4,881	8.3	134	131	119
Corporate Income Tax (Calendar 2001)	2,122	3.6	58	73	124
State Property Tax (Payable 2002)	2,751	4.7	76	83	116
Total State Taxes	\$58,543	100.0%	\$1,610	\$1,810	\$2,192

I. Major State Aids/Credits	BIG STONE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$6,735	42.6%	\$1,185	\$1,047	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	2,561	16.2	451	384	269
Minnesota Family Investment Program	63	0.4	11	8	18
General Assistance including GAMC	178	1.1	31	22	35
Social Services	1,330	8.4	234	199	159
Miscellaneous	114	0.7	20	21	21
Total	4,246	26.9	747	633	502
Highway Aid (Calendar 2002)					
County Aid	2,135	13.5	376	275	74
Municipal Aid	0	0.0	0	5	23
Township Aid	131	0.8	23	39	6
Total	2,266	14.3	399	319	104
Local Government Aid (Calendar 2002)	1,519	9.6	267	205	112
Disparity Reduction Aid (Calendar 2002)	172	1.1	30	16	4
County HACA (Payable 2002)	760	4.8	134	93	41
Criminal Justice Aid (Payable 2002)	28	0.2	5	4	6
Community Corrections Funding (2002)	69	0.4	12	15	16
Total Aids	15,796	100.0	2,780	2,333	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	291	72.3	51	56	65
Agricultural Market Value Credit	112	27.7	20	19	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	403	100.0	71	75	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	118	68.6	21	13	18
Regular (Renters)	52	30.4	9	13	26
Targeting Refund	2	1.0	0	0	0
Total Property Tax Refunds	171	100.0	30	26	44
Total Aids/Credits	\$16,370	100.0%	\$2,881	\$2,434	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$2,090	45.9%	\$368	\$366	\$308
City/Town Levy	1,046	22.9	184	200	219
School District Net Tax Capacity Levy	917	20.1	161	120	151
School District Referendum Market Value Levy	141	3.1	25	22	42
Miscellaneous District Levy	156	3.4	27	26	146
State Property Tax Levy	208	4.6	37	55	116
Total Levy	\$4,558	100.0%	\$802	\$790	\$983
Less Property Tax Credits	403		71	75	72
Net Property Taxes Payable	4,156		731	714	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$316,705		\$55,728	\$61,332	\$58,006
Referendum Market Valuation	103,877		\$18,279	\$22,603	\$50,165
Net Tax Capacity (NTC)	2,699		475	549	677
C. Average Local NTC Tax Rate	155.976				
Avg. Referendum Mkt. Value Tax Rate	0.136				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$2,790	41.5%	\$491	\$545	\$1,011
Sales/Use Tax (Calendar 2001)	1,482	22.1	261	285	606
Motor Vehicle Sales Tax (Calendar 2001)	741	11.0	130	129	120
Motor Vehicle License Tax (Calendar 2001)	556	8.3	98	96	95
Motor Fuels Tax (Calendar 2001)	753	11.2	133	137	119
Corporate Income Tax (Calendar 2001)	188	2.8	33	50	124
State Property Tax (Payable 2002)	208	3.1	37	55	116
Total State Taxes	\$6,718	100.0%	\$1,182	\$1,297	\$2,192

I. Major State Aids/Credits	BLUE EARTH			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$47,414	51.0%	\$831	\$787	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	11,869	12.8	208	255	269
Minnesota Family Investment Program	804	0.9	14	12	18
General Assistance including GAMC	1,188	1.3	21	20	35
Social Services	9,111	9.8	160	151	159
Miscellaneous	700	0.8	12	14	21
Total	23,672	25.4	415	452	502
Highway Aid (Calendar 2002)					
County Aid	5,943	6.4	104	136	74
Municipal Aid	1,161	1.2	20	17	23
Township Aid	308	0.3	5	13	6
Total	7,413	8.0	130	165	104
Local Government Aid (Calendar 2002)	11,236	12.1	197	184	112
Disparity Reduction Aid (Calendar 2002)	153	0.2	3	4	4
County HACA (Payable 2002)	1,785	1.9	31	47	41
Criminal Justice Aid (Payable 2002)	376	0.4	7	5	6
Community Corrections Funding (2002)	989	1.1	17	15	16
Total Aids	93,038	100.0	1,631	1,659	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	3,341	91.3	59	67	65
Agricultural Market Value Credit	319	8.7	6	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	3,659	100.0	64	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	574	26.1	10	13	18
Regular (Renters)	1,616	73.5	28	19	26
Targeting Refund	7	0.3	0	0	0
Total Property Tax Refunds	2,197	100.0	39	32	44
Total Aids/Credits	\$98,894	100.0%	\$1,733	\$1,768	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$17,718	43.1%	\$311	\$317	\$308
City/Town Levy	10,015	24.4	176	179	219
School District Net Tax Capacity Levy	5,484	13.3	96	98	151
School District Referendum Market Value Levy	585	1.4	10	14	42
Miscellaneous District Levy	1,539	3.7	27	22	146
State Property Tax Levy	5,781	14.1	101	68	116
Total Levy	\$41,122	100.0%	\$721	\$698	\$983
Less Property Tax Credits	3,659		64	77	72
Net Property Taxes Payable	37,463		657	621	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$2,978,131		\$52,199	\$58,076	\$58,006
Referendum Market Valuation	2,194,614		\$38,466	\$33,811	\$50,165
Net Tax Capacity (NTC)	33,450		586	577	677
C. Average Local NTC Tax Rate	103.903				
Avg. Referendum Mkt. Value Tax Rate	0.027				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$41,199	34.1%	\$722	\$683	\$1,011
Sales/Use Tax (Calendar 2001)	51,081	42.3	895	449	606
Motor Vehicle Sales Tax (Calendar 2001)	6,295	5.2	110	122	120
Motor Vehicle License Tax (Calendar 2001)	4,772	4.0	84	92	95
Motor Fuels Tax (Calendar 2001)	6,480	5.4	114	124	119
Corporate Income Tax (Calendar 2001)	5,093	4.2	89	73	124
State Property Tax (Payable 2002)	5,781	4.8	101	68	116
Total State Taxes	\$120,701	100.0%	\$2,116	\$1,611	\$2,192

I. Major State Aids/Credits	BROWN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$19,925	43.8%	\$745	\$787	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	7,581	16.7	284	255	269
Minnesota Family Investment Program	205	0.4	8	12	18
General Assistance including GAMC	456	1.0	17	20	35
Social Services	4,673	10.3	175	151	159
Miscellaneous	374	0.8	14	14	21
Total	13,288	29.2	497	452	502
Highway Aid (Calendar 2002)					
County Aid	3,356	7.4	125	136	74
Municipal Aid	601	1.3	22	17	23
Township Aid	297	0.7	11	13	6
Total	4,254	9.3	159	165	104
Local Government Aid (Calendar 2002)	6,373	14.0	238	184	112
Disparity Reduction Aid (Calendar 2002)	68	0.1	3	4	4
County HACA (Payable 2002)	1,133	2.5	42	47	41
Criminal Justice Aid (Payable 2002)	127	0.3	5	5	6
Community Corrections Funding (2002)	345	0.8	13	15	16
Total Aids	45,514	100.0	1,702	1,659	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,947	86.9	73	67	65
Agricultural Market Value Credit	292	13.1	11	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,239	100.0	84	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	452	49.5	17	13	18
Regular (Renters)	450	49.4	17	19	26
Targeting Refund	10	1.1	0	0	0
Total Property Tax Refunds	912	100.0	34	32	44
Total Aids/Credits	\$48,665	100.0%	\$1,820	\$1,768	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$7,171	40.4%	\$268	\$317	\$308
City/Town Levy	5,235	29.5	196	179	219
School District Net Tax Capacity Levy	2,224	12.5	83	98	151
School District Referendum Market Value Levy	871	4.9	33	14	42
Miscellaneous District Levy	689	3.9	26	22	146
State Property Tax Levy	1,573	8.9	59	68	116
Total Levy	\$17,762	100.0%	\$664	\$698	\$983
Less Property Tax Credits	2,239		84	77	72
Net Property Taxes Payable	15,523		581	621	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,460,993		\$54,637	\$58,076	\$58,006
Referendum Market Valuation	850,489		\$31,806	\$33,811	\$50,165
Net Tax Capacity (NTC)	14,027		525	577	677
C. Average Local NTC Tax Rate	109.207				
Avg. Referendum Mkt. Value Tax Rate	0.102				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$18,101	45.3%	\$677	\$683	\$1,011
Sales/Use Tax (Calendar 2001)	9,322	23.3	349	449	606
Motor Vehicle Sales Tax (Calendar 2001)	3,532	8.8	132	122	120
Motor Vehicle License Tax (Calendar 2001)	2,615	6.5	98	92	95
Motor Fuels Tax (Calendar 2001)	2,595	6.5	97	124	119
Corporate Income Tax (Calendar 2001)	2,211	5.5	83	73	124
State Property Tax (Payable 2002)	1,573	3.9	59	68	116
Total State Taxes	\$39,948	100.0%	\$1,494	\$1,611	\$2,192

I. Major State Aids/Credits	CARLTON			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$36,480	53.7%	\$1,121	\$838	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	11,318	16.7	348	364	269
Minnesota Family Investment Program	483	0.7	15	18	18
General Assistance including GAMC	1,120	1.6	34	52	35
Social Services	6,166	9.1	189	211	159
Miscellaneous	748	1.1	23	28	21
Total	19,836	29.2	609	673	502
Highway Aid (Calendar 2002)					
County Aid	3,547	5.2	109	132	74
Municipal Aid	530	0.8	16	25	23
Township Aid	149	0.2	5	4	6
Total	4,226	6.2	130	161	104
Local Government Aid (Calendar 2002)	4,460	6.6	137	213	112
Disparity Reduction Aid (Calendar 2002)	571	0.8	18	31	4
County HACA (Payable 2002)	1,571	2.3	48	55	41
Criminal Justice Aid (Payable 2002)	153	0.2	5	6	6
Community Corrections Funding (2002)	623	0.9	19	20	16
Total Aids	67,920	100.0	2,087	1,996	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	2,328	96.0	72	70	65
Agricultural Market Value Credit	95	3.9	3	1	4
Miscellaneous Credits	1	0.0	0	45	4
Total Property Tax Credits	2,424	100.0	74	117	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	660	56.6	20	12	18
Regular (Renters)	504	43.2	15	21	26
Targeting Refund	3	0.3	0	0	0
Total Property Tax Refunds	1,167	100.0	36	34	44
Total Aids/Credits	\$71,511	100.0%	\$2,197	\$2,147	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$12,178	45.9%	\$374	\$388	\$308
City/Town Levy	5,454	20.6	168	141	219
School District Net Tax Capacity Levy	4,689	17.7	144	106	151
School District Referendum Market Value Levy	198	0.7	6	8	42
Miscellaneous District Levy	1,178	4.4	36	48	146
State Property Tax Levy	2,824	10.6	87	90	116
Total Levy	\$26,520	100.0%	\$815	\$781	\$983
Less Property Tax Credits	2,424		74	117	72
Net Property Taxes Payable	24,097		740	664	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,233,958		\$37,913	\$43,484	\$58,006
Referendum Market Valuation	1,107,234		\$34,020	\$35,272	\$50,165
Net Tax Capacity (NTC)	14,485		445	499	677
C. Average Local NTC Tax Rate	162.224				
Avg. Referendum Mkt. Value Tax Rate	0.018				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$20,375	42.9%	\$626	\$660	\$1,011
Sales/Use Tax (Calendar 2001)	10,067	21.2	309	522	606
Motor Vehicle Sales Tax (Calendar 2001)	3,964	8.3	122	121	120
Motor Vehicle License Tax (Calendar 2001)	2,995	6.3	92	92	95
Motor Fuels Tax (Calendar 2001)	5,219	11.0	160	130	119
Corporate Income Tax (Calendar 2001)	2,056	4.3	63	72	124
State Property Tax (Payable 2002)	2,824	5.9	87	90	116
Total State Taxes	\$47,501	100.0%	\$1,459	\$1,686	\$2,192

I. Major State Aids/Credits	CARVER			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$62,097	66.8%	\$825	\$814	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	9,636	10.4	128	261	269
Minnesota Family Investment Program	306	0.3	4	22	18
General Assistance including GAMC	872	0.9	12	40	35
Social Services	6,023	6.5	80	155	159
Miscellaneous	468	0.5	6	24	21
Total	17,305	18.6	230	503	502
Highway Aid (Calendar 2002)					
County Aid	4,414	4.7	59	26	74
Municipal Aid	1,404	1.5	19	30	23
Township Aid	128	0.1	2	0	6
Total	5,946	6.4	79	56	104
Local Government Aid (Calendar 2002)	2,144	2.3	28	88	112
Disparity Reduction Aid (Calendar 2002)	5	0.0	0	0	4
County HACA (Payable 2002)	4,525	4.9	60	35	41
Criminal Justice Aid (Payable 2002)	348	0.4	5	7	6
Community Corrections Funding (2002)	583	0.6	8	15	16
Total Aids	92,954	100.0	1,234	1,518	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	4,391	91.8	58	62	65
Agricultural Market Value Credit	243	5.1	3	0	4
Miscellaneous Credits	151	3.2	2	0	4
Total Property Tax Credits	4,785	100.0	64	63	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	1,462	54.5	19	21	18
Regular (Renters)	1,211	45.1	16	33	26
Targeting Refund	10	0.4	0	0	0
Total Property Tax Refunds	2,684	100.0	36	54	44
Total Aids/Credits	\$100,423	100.0%	\$1,333	\$1,635	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$23,986	29.7%	\$318	\$291	\$308
City/Town Levy	16,111	20.0	214	256	219
School District Net Tax Capacity Levy	12,360	15.3	164	170	151
School District Referendum Market Value Levy	5,362	6.6	71	64	42
Miscellaneous District Levy	15,730	19.5	209	245	146
State Property Tax Levy	7,085	8.8	94	149	116
Total Levy	\$80,635	100.0%	\$1,071	\$1,175	\$983
Less Property Tax Credits	4,785		64	63	72
Net Property Taxes Payable	75,849		1,007	1,112	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$4,940,367		\$65,599	\$62,967	\$58,006
Referendum Market Valuation	4,638,473		\$61,590	\$62,244	\$50,165
Net Tax Capacity (NTC)	55,161		732	784	677
C. Average Local NTC Tax Rate	121.802				
Avg. Referendum Mkt. Value Tax Rate	0.137				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$113,856	63.8%	\$1,512	\$1,267	\$1,011
Sales/Use Tax (Calendar 2001)	27,133	15.2	360	751	606
Motor Vehicle Sales Tax (Calendar 2001)	8,604	4.8	114	119	120
Motor Vehicle License Tax (Calendar 2001)	7,268	4.1	97	98	95
Motor Fuels Tax (Calendar 2001)	7,246	4.1	96	106	119
Corporate Income Tax (Calendar 2001)	7,374	4.1	98	170	124
State Property Tax (Payable 2002)	7,085	4.0	94	149	116
Total State Taxes	\$178,566	100.0%	\$2,371	\$2,659	\$2,192

I. Major State Aids/Credits	CASS			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$23,286	46.3%	\$837	\$977	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	10,451	20.8	376	329	269
Minnesota Family Investment Program	769	1.5	28	15	18
General Assistance including GAMC	1,247	2.5	45	33	35
Social Services	5,835	11.6	210	185	159
Miscellaneous	577	1.1	21	21	21
Total	18,880	37.5	679	584	502
Highway Aid (Calendar 2002)					
County Aid	4,842	9.6	174	118	74
Municipal Aid	0	0.0	0	8	23
Township Aid	322	0.6	12	13	6
Total	5,164	10.3	186	139	104
Local Government Aid (Calendar 2002)	1,070	2.1	38	91	112
Disparity Reduction Aid (Calendar 2002)	14	0.0	0	2	4
County HACA (Payable 2002)	1,319	2.6	47	46	41
Criminal Justice Aid (Payable 2002)	220	0.4	8	6	6
Community Corrections Funding (2002)	360	0.7	13	17	16
Total Aids	50,313	100.0	1,808	1,862	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,930	94.5	69	69	65
Agricultural Market Value Credit	112	5.5	4	7	4
Miscellaneous Credits	0	0.0	0	6	4
Total Property Tax Credits	2,042	100.0	73	83	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	377	55.1	14	15	18
Regular (Renters)	300	43.9	11	15	26
Targeting Refund	7	1.1	0	0	0
Total Property Tax Refunds	685	100.0	25	31	44
Total Aids/Credits	\$53,040	100.0%	\$1,906	\$1,976	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$12,121	42.1%	\$436	\$337	\$308
City/Town Levy	5,799	20.2	208	194	219
School District Net Tax Capacity Levy	4,914	17.1	177	133	151
School District Referendum Market Value Levy	76	0.3	3	5	42
Miscellaneous District Levy	290	1.0	10	22	146
State Property Tax Levy	5,568	19.4	200	130	116
Total Levy	\$28,767	100.0%	\$1,034	\$821	\$983
Less Property Tax Credits	2,042		73	83	72
Net Property Taxes Payable	26,725		960	738	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$2,420,224		\$86,980	\$61,489	\$58,006
Referendum Market Valuation	1,329,609		\$47,785	\$38,659	\$50,165
Net Tax Capacity (NTC)	25,444		914	652	677
C. Average Local NTC Tax Rate	90.877				
Avg. Referendum Mkt. Value Tax Rate	0.006				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$25,161	47.3%	\$904	\$656	\$1,011
Sales/Use Tax (Calendar 2001)	11,215	21.1	403	495	606
Motor Vehicle Sales Tax (Calendar 2001)	3,284	6.2	118	123	120
Motor Vehicle License Tax (Calendar 2001)	2,508	4.7	90	92	95
Motor Fuels Tax (Calendar 2001)	4,825	9.1	173	149	119
Corporate Income Tax (Calendar 2001)	677	1.3	24	51	124
State Property Tax (Payable 2002)	5,568	10.5	200	130	116
Total State Taxes	\$53,238	100.0%	\$1,913	\$1,696	\$2,192

I. Major State Aids/Credits	CHIPPEWA			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$14,456	49.5%	\$1,113	\$1,047	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	4,789	16.4	369	384	269
Minnesota Family Investment Program	98	0.3	8	8	18
General Assistance including GAMC	219	0.8	17	22	35
Social Services	2,519	8.6	194	199	159
Miscellaneous	270	0.9	21	21	21
Total	7,896	27.0	608	633	502
Highway Aid (Calendar 2002)					
County Aid	2,304	7.9	177	275	74
Municipal Aid	224	0.8	17	5	23
Township Aid	388	1.3	30	39	6
Total	2,916	10.0	224	319	104
Local Government Aid (Calendar 2002)	2,366	8.1	182	205	112
Disparity Reduction Aid (Calendar 2002)	251	0.9	19	16	4
County HACA (Payable 2002)	1,073	3.7	83	93	41
Criminal Justice Aid (Payable 2002)	56	0.2	4	4	6
Community Corrections Funding (2002)	209	0.7	16	15	16
Total Aids	29,223	100.0	2,249	2,333	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	827	81.8	64	56	65
Agricultural Market Value Credit	184	18.2	14	19	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,010	100.0	78	75	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	198	47.7	15	13	18
Regular (Renters)	216	52.1	17	13	26
Targeting Refund	1	0.2	0	0	0
Total Property Tax Refunds	414	100.0	32	26	44
Total Aids/Credits	\$30,648	100.0%	\$2,359	\$2,434	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$4,289	40.3%	\$330	\$366	\$308
City/Town Levy	3,025	28.4	233	200	219
School District Net Tax Capacity Levy	2,031	19.1	156	120	151
School District Referendum Market Value Levy	288	2.7	22	22	42
Miscellaneous District Levy	238	2.2	18	26	146
State Property Tax Levy	771	7.2	59	55	116
Total Levy	\$10,641	100.0%	\$819	\$790	\$983
Less Property Tax Credits	1,010		78	75	72
Net Property Taxes Payable	9,631		741	714	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$781,429		\$60,138	\$61,332	\$58,006
Referendum Market Valuation	350,224		\$26,953	\$22,603	\$50,165
Net Tax Capacity (NTC)	7,354		566	549	677
C. Average Local NTC Tax Rate	129.738				
Avg. Referendum Mkt. Value Tax Rate	0.094				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$7,508	39.5%	\$578	\$545	\$1,011
Sales/Use Tax (Calendar 2001)	5,288	27.8	407	285	606
Motor Vehicle Sales Tax (Calendar 2001)	1,681	8.8	129	129	120
Motor Vehicle License Tax (Calendar 2001)	1,262	6.6	97	96	95
Motor Fuels Tax (Calendar 2001)	1,831	9.6	141	137	119
Corporate Income Tax (Calendar 2001)	662	3.5	51	50	124
State Property Tax (Payable 2002)	771	4.1	59	55	116
Total State Taxes	\$19,005	100.0%	\$1,463	\$1,297	\$2,192

I. Major State Aids/Credits	CHISAGO			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$42,773	63.4%	\$955	\$1,026	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	7,887	11.7	176	250	269
Minnesota Family Investment Program	401	0.6	9	13	18
General Assistance including GAMC	978	1.4	22	27	35
Social Services	5,542	8.2	124	141	159
Miscellaneous	360	0.5	8	15	21
Total	15,167	22.5	339	445	502
Highway Aid (Calendar 2002)					
County Aid	3,370	5.0	75	118	74
Municipal Aid	426	0.6	10	5	23
Township Aid	155	0.2	3	9	6
Total	3,952	5.9	88	131	104
Local Government Aid (Calendar 2002)	1,923	2.9	43	51	112
Disparity Reduction Aid (Calendar 2002)	9	0.0	0	1	4
County HACA (Payable 2002)	2,648	3.9	59	59	41
Criminal Justice Aid (Payable 2002)	232	0.3	5	5	6
Community Corrections Funding (2002)	754	1.1	17	18	16
Total Aids	67,457	100.0	1,506	1,737	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	3,462	93.6	77	73	65
Agricultural Market Value Credit	227	6.1	5	7	4
Miscellaneous Credits	8	0.2	0	0	4
Total Property Tax Credits	3,697	100.0	83	80	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	1,154	66.1	26	22	18
Regular (Renters)	572	32.8	13	14	26
Targeting Refund	19	1.1	0	0	0
Total Property Tax Refunds	1,745	100.0	39	36	44
Total Aids/Credits	\$72,898	100.0%	\$1,628	\$1,853	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$16,086	43.0%	\$359	\$338	\$308
City/Town Levy	8,598	23.0	192	160	219
School District Net Tax Capacity Levy	7,395	19.8	165	140	151
School District Referendum Market Value Levy	1,698	4.5	38	15	42
Miscellaneous District Levy	1,296	3.5	29	20	146
State Property Tax Levy	2,315	6.2	52	50	116
Total Levy	\$37,387	100.0%	\$835	\$724	\$983
Less Property Tax Credits	3,697		83	80	72
Net Property Taxes Payable	33,690		752	644	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$2,355,081		\$52,592	\$45,982	\$58,006
Referendum Market Valuation	2,126,989		\$47,499	\$37,411	\$50,165
Net Tax Capacity (NTC)	24,936		557	478	677
C. Average Local NTC Tax Rate	133.325				
Avg. Referendum Mkt. Value Tax Rate	0.086				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$43,162	55.0%	\$964	\$726	\$1,011
Sales/Use Tax (Calendar 2001)	11,848	15.1	265	327	606
Motor Vehicle Sales Tax (Calendar 2001)	6,131	7.8	137	126	120
Motor Vehicle License Tax (Calendar 2001)	4,758	6.1	106	95	95
Motor Fuels Tax (Calendar 2001)	8,117	10.3	181	169	119
Corporate Income Tax (Calendar 2001)	2,107	2.7	47	44	124
State Property Tax (Payable 2002)	2,315	3.0	52	50	116
Total State Taxes	\$78,439	100.0%	\$1,752	\$1,537	\$2,192

I. Major State Aids/Credits	CLAY			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$54,547	52.1%	\$1,048	\$862	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	14,750	14.1	284	308	269
Minnesota Family Investment Program	1,228	1.2	24	14	18
General Assistance including GAMC	1,591	1.5	31	30	35
Social Services	11,719	11.2	225	183	159
Miscellaneous	944	0.9	18	17	21
Total	30,232	28.9	581	552	502
Highway Aid (Calendar 2002)					
County Aid	5,367	5.1	103	158	74
Municipal Aid	1,220	1.2	23	13	23
Township Aid	478	0.5	9	18	6
Total	7,066	6.8	136	189	104
Local Government Aid (Calendar 2002)	10,174	9.7	196	132	112
Disparity Reduction Aid (Calendar 2002)	28	0.0	1	2	4
County HACA (Payable 2002)	1,282	1.2	25	52	41
Criminal Justice Aid (Payable 2002)	273	0.3	5	5	6
Community Corrections Funding (2002)	1,018	1.0	20	15	16
Total Aids	104,621	100.0	2,011	1,809	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	3,301	58.7	63	67	65
Agricultural Market Value Credit	217	3.9	4	9	4
Miscellaneous Credits	2,103	37.4	40	10	4
Total Property Tax Credits	5,622	100.0	108	86	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	482	29.8	9	12	18
Regular (Renters)	1,130	69.9	22	17	26
Targeting Refund	5	0.3	0	0	0
Total Property Tax Refunds	1,618	100.0	31	29	44
Total Aids/Credits	\$111,860	100.0%	\$2,150	\$1,924	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$15,905	53.6%	\$306	\$329	\$308
City/Town Levy	5,145	17.3	99	146	219
School District Net Tax Capacity Levy	4,119	13.9	79	99	151
School District Referendum Market Value Levy	258	0.9	5	11	42
Miscellaneous District Levy	1,941	6.5	37	31	146
State Property Tax Levy	2,292	7.7	44	76	116
Total Levy	\$29,660	100.0%	\$570	\$693	\$983
Less Property Tax Credits	5,622		108	86	72
Net Property Taxes Payable	24,037		462	607	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,932,971		\$37,155	\$54,869	\$58,006
Referendum Market Valuation	1,461,467		\$28,092	\$32,892	\$50,165
Net Tax Capacity (NTC)	20,361		391	557	677
C. Average Local NTC Tax Rate	133.149				
Avg. Referendum Mkt. Value Tax Rate	0.018				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$29,282	43.7%	\$563	\$613	\$1,011
Sales/Use Tax (Calendar 2001)	16,905	25.2	325	436	606
Motor Vehicle Sales Tax (Calendar 2001)	5,342	8.0	103	119	120
Motor Vehicle License Tax (Calendar 2001)	3,988	6.0	77	89	95
Motor Fuels Tax (Calendar 2001)	6,963	10.4	134	142	119
Corporate Income Tax (Calendar 2001)	2,204	3.3	42	60	124
State Property Tax (Payable 2002)	2,292	3.4	44	76	116
Total State Taxes	\$66,975	100.0%	\$1,287	\$1,535	\$2,192

I. Major State Aids/Credits	CLEARWATER			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$9,407	47.8%	\$1,121	\$1,149	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	4,002	20.4	477	479	269
Minnesota Family Investment Program	253	1.3	30	43	18
General Assistance including GAMC	369	1.9	44	46	35
Social Services	1,500	7.6	179	198	159
Miscellaneous	136	0.7	16	19	21
Total	6,260	31.8	746	785	502
Highway Aid (Calendar 2002)					
County Aid	2,580	13.1	308	193	74
Municipal Aid	0	0.0	0	6	23
Township Aid	149	0.8	18	13	6
Total	2,729	13.9	325	211	104
Local Government Aid (Calendar 2002)	709	3.6	85	84	112
Disparity Reduction Aid (Calendar 2002)	101	0.5	12	3	4
County HACA (Payable 2002)	205	1.0	24	23	41
Criminal Justice Aid (Payable 2002)	43	0.2	5	6	6
Community Corrections Funding (2002)	211	1.1	25	22	16
Total Aids	19,667	100.0	2,344	2,284	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	458	79.3	55	57	65
Agricultural Market Value Credit	120	20.7	14	6	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	578	100.0	69	63	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	157	61.6	19	12	18
Regular (Renters)	90	35.0	11	14	26
Targeting Refund	9	3.4	1	0	0
Total Property Tax Refunds	256	100.0	30	26	44
Total Aids/Credits	\$20,501	100.0%	\$2,444	\$2,372	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$4,640	51.5%	\$553	\$362	\$308
City/Town Levy	1,067	11.8	127	109	219
School District Net Tax Capacity Levy	1,593	17.7	190	158	151
School District Referendum Market Value Levy	16	0.2	2	1	42
Miscellaneous District Levy	271	3.0	32	18	146
State Property Tax Levy	1,419	15.8	169	94	116
Total Levy	\$9,007	100.0%	\$1,074	\$743	\$983
Less Property Tax Credits	578		69	63	72
Net Property Taxes Payable	8,429		1,005	680	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$373,251		\$44,493	\$42,997	\$58,006
Referendum Market Valuation	258,862		\$30,857	\$29,440	\$50,165
Net Tax Capacity (NTC)	4,575		545	473	677
C. Average Local NTC Tax Rate	165.498				
Avg. Referendum Mkt. Value Tax Rate	0.006				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$3,471	35.6%	\$414	\$487	\$1,011
Sales/Use Tax (Calendar 2001)	1,571	16.1	187	452	606
Motor Vehicle Sales Tax (Calendar 2001)	976	10.0	116	107	120
Motor Vehicle License Tax (Calendar 2001)	700	7.2	83	79	95
Motor Fuels Tax (Calendar 2001)	1,315	13.5	157	129	119
Corporate Income Tax (Calendar 2001)	295	3.0	35	50	124
State Property Tax (Payable 2002)	1,419	14.6	169	94	116
Total State Taxes	\$9,748	100.0%	\$1,162	\$1,399	\$2,192

I. Major State Aids/Credits	COOK			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$1,868	24.3%	\$358	\$838	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	1,231	16.0	236	364	269
Minnesota Family Investment Program	13	0.2	3	18	18
General Assistance including GAMC	149	1.9	29	52	35
Social Services	585	7.6	112	211	159
Miscellaneous	47	0.6	9	28	21
Total	2,026	26.3	388	673	502
Highway Aid (Calendar 2002)					
County Aid	2,381	30.9	456	132	74
Municipal Aid	0	0.0	0	25	23
Township Aid	2	0.0	0	4	6
Total	2,383	30.9	456	161	104
Local Government Aid (Calendar 2002)	280	3.6	54	213	112
Disparity Reduction Aid (Calendar 2002)	5	0.1	1	31	4
County HACA (Payable 2002)	1,040	13.5	199	55	41
Criminal Justice Aid (Payable 2002)	31	0.4	6	6	6
Community Corrections Funding (2002)	70	0.9	13	20	16
Total Aids	7,702	100.0	1,475	1,996	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	397	47.6	76	70	65
Agricultural Market Value Credit	3	0.4	1	1	4
Miscellaneous Credits	434	52.0	83	45	4
Total Property Tax Credits	834	100.0	160	117	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	40	38.1	8	12	18
Regular (Renters)	65	61.9	13	21	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	106	100.0	20	34	44
Total Aids/Credits	\$8,642	100.0%	\$1,655	\$2,147	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$4,154	56.6%	\$795	\$388	\$308
City/Town Levy	596	8.1	114	141	219
School District Net Tax Capacity Levy	276	3.8	53	106	151
School District Referendum Market Value Levy	1	0.0	0	8	42
Miscellaneous District Levy	625	8.5	120	48	146
State Property Tax Levy	1,693	23.1	324	90	116
Total Levy	\$7,344	100.0%	\$1,406	\$781	\$983
Less Property Tax Credits	834		160	117	72
Net Property Taxes Payable	6,510		1,246	664	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$650,396		\$124,525	\$43,484	\$58,006
Referendum Market Valuation	294,453		\$56,376	\$35,272	\$50,165
Net Tax Capacity (NTC)	6,707		1,284	499	677
C. Average Local NTC Tax Rate	84.239				
Avg. Referendum Mkt. Value Tax Rate	0.000				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$3,645	28.4%	\$698	\$660	\$1,011
Sales/Use Tax (Calendar 2001)	4,502	35.1	862	522	606
Motor Vehicle Sales Tax (Calendar 2001)	678	5.3	130	121	120
Motor Vehicle License Tax (Calendar 2001)	530	4.1	101	92	95
Motor Fuels Tax (Calendar 2001)	1,465	11.4	280	130	119
Corporate Income Tax (Calendar 2001)	319	2.5	61	72	124
State Property Tax (Payable 2002)	1,693	13.2	324	90	116
Total State Taxes	\$12,832	100.0%	\$2,457	\$1,686	\$2,192

I. Major State Aids/Credits	COTTONWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$11,240	42.6%	\$935	\$890	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	4,647	17.6	386	310	269
Minnesota Family Investment Program	135	0.5	11	10	18
General Assistance including GAMC	394	1.5	33	21	35
Social Services	3,011	11.4	250	172	159
Miscellaneous	223	0.8	19	17	21
Total	8,410	31.9	699	530	502
Highway Aid (Calendar 2002)					
County Aid	2,931	11.1	244	226	74
Municipal Aid	0	0.0	0	10	23
Township Aid	334	1.3	28	32	6
Total	3,266	12.4	272	267	104
Local Government Aid (Calendar 2002)	2,355	8.9	196	189	112
Disparity Reduction Aid (Calendar 2002)	109	0.4	9	7	4
County HACA (Payable 2002)	867	3.3	72	61	41
Criminal Justice Aid (Payable 2002)	63	0.2	5	5	6
Community Corrections Funding (2002)	93	0.4	8	17	16
Total Aids	26,402	100.0	2,195	1,966	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	687	76.5	57	59	65
Agricultural Market Value Credit	211	23.5	18	16	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	898	100.0	75	76	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	151	50.8	13	11	18
Regular (Renters)	145	48.6	12	15	26
Targeting Refund	2	0.6	0	0	0
Total Property Tax Refunds	298	100.0	25	26	44
Total Aids/Credits	\$27,598	100.0%	\$2,295	\$2,068	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$5,000	49.8%	\$416	\$362	\$308
City/Town Levy	2,212	22.0	184	181	219
School District Net Tax Capacity Levy	1,326	13.2	110	125	151
School District Referendum Market Value Levy	311	3.1	26	20	42
Miscellaneous District Levy	385	3.8	32	26	146
State Property Tax Levy	807	8.0	67	65	116
Total Levy	\$10,041	100.0%	\$835	\$779	\$983
Less Property Tax Credits	898		75	76	72
Net Property Taxes Payable	9,143		760	703	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$878,455		\$73,046	\$65,536	\$58,006
Referendum Market Valuation	290,164		\$24,128	\$26,331	\$50,165
Net Tax Capacity (NTC)	8,008		666	613	677
C. Average Local NTC Tax Rate	111.432				
Avg. Referendum Mkt. Value Tax Rate	0.107				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$6,305	41.2%	\$524	\$570	\$1,011
Sales/Use Tax (Calendar 2001)	3,420	22.3	284	374	606
Motor Vehicle Sales Tax (Calendar 2001)	1,526	10.0	127	124	120
Motor Vehicle License Tax (Calendar 2001)	1,123	7.3	93	93	95
Motor Fuels Tax (Calendar 2001)	1,571	10.3	131	150	119
Corporate Income Tax (Calendar 2001)	561	3.7	47	63	124
State Property Tax (Payable 2002)	807	5.3	67	65	116
Total State Taxes	\$15,313	100.0%	\$1,273	\$1,439	\$2,192

I. Major State Aids/Credits	CROW WING			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$43,935	50.4%	\$769	\$977	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	15,494	17.8	271	329	269
Minnesota Family Investment Program	691	0.8	12	15	18
General Assistance including GAMC	1,788	2.1	31	33	35
Social Services	10,423	12.0	182	185	159
Miscellaneous	1,246	1.4	22	21	21
Total	29,644	34.0	519	584	502
Highway Aid (Calendar 2002)					
County Aid	3,703	4.2	65	118	74
Municipal Aid	783	0.9	14	8	23
Township Aid	284	0.3	5	13	6
Total	4,771	5.5	84	139	104
Local Government Aid (Calendar 2002)	5,486	6.3	96	91	112
Disparity Reduction Aid (Calendar 2002)	34	0.0	1	2	4
County HACA (Payable 2002)	2,108	2.4	37	46	41
Criminal Justice Aid (Payable 2002)	390	0.4	7	6	6
Community Corrections Funding (2002)	829	1.0	15	17	16
Total Aids	87,197	100.0	1,526	1,862	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	4,200	78.9	74	69	65
Agricultural Market Value Credit	129	2.4	2	7	4
Miscellaneous Credits	996	18.7	17	6	4
Total Property Tax Credits	5,325	100.0	93	83	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	567	34.0	10	15	18
Regular (Renters)	1,097	65.8	19	15	26
Targeting Refund	2	0.1	0	0	0
Total Property Tax Refunds	1,667	100.0	29	31	44
Total Aids/Credits	\$94,188	100.0%	\$1,649	\$1,976	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$18,515	33.4%	\$324	\$337	\$308
City/Town Levy	14,514	26.2	254	194	219
School District Net Tax Capacity Levy	9,092	16.4	159	133	151
School District Referendum Market Value Levy	492	0.9	9	5	42
Miscellaneous District Levy	1,749	3.2	31	22	146
State Property Tax Levy	11,047	19.9	193	130	116
Total Levy	\$55,409	100.0%	\$970	\$821	\$983
Less Property Tax Credits	5,325		93	83	72
Net Property Taxes Payable	50,084		877	738	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$4,365,652		\$76,413	\$61,489	\$58,006
Referendum Market Valuation	2,814,726		\$49,267	\$38,659	\$50,165
Net Tax Capacity (NTC)	48,260		845	652	677
C. Average Local NTC Tax Rate	90.904				
Avg. Referendum Mkt. Value Tax Rate	0.017				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$42,027	33.6%	\$736	\$656	\$1,011
Sales/Use Tax (Calendar 2001)	47,134	37.7	825	495	606
Motor Vehicle Sales Tax (Calendar 2001)	7,123	5.7	125	123	120
Motor Vehicle License Tax (Calendar 2001)	5,528	4.4	97	92	95
Motor Fuels Tax (Calendar 2001)	8,035	6.4	141	149	119
Corporate Income Tax (Calendar 2001)	4,291	3.4	75	51	124
State Property Tax (Payable 2002)	11,047	8.8	193	130	116
Total State Taxes	\$125,185	100.0%	\$2,191	\$1,696	\$2,192

I. Major State Aids/Credits	DAKOTA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$343,510	70.1%	\$929	\$814	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	49,080	10.0	133	261	269
Minnesota Family Investment Program	2,726	0.6	7	22	18
General Assistance including GAMC	4,536	0.9	12	40	35
Social Services	37,972	7.7	103	155	159
Miscellaneous	3,871	0.8	10	24	21
Total	98,185	20.0	266	503	502
Highway Aid (Calendar 2002)					
County Aid	9,319	1.9	25	26	74
Municipal Aid	10,905	2.2	30	30	23
Township Aid	248	0.1	1	0	6
Total	20,472	4.2	55	56	104
Local Government Aid (Calendar 2002)	8,594	1.8	23	88	112
Disparity Reduction Aid (Calendar 2002)	5	0.0	0	0	4
County HACA (Payable 2002)	12,635	2.6	34	35	41
Criminal Justice Aid (Payable 2002)	2,139	0.4	6	7	6
Community Corrections Funding (2002)	4,788	1.0	13	15	16
Total Aids	490,329	100.0	1,327	1,518	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	23,147	98.7	63	62	65
Agricultural Market Value Credit	201	0.9	1	0	4
Miscellaneous Credits	95	0.4	0	0	4
Total Property Tax Credits	23,443	100.0	63	63	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	5,703	38.4	15	21	18
Regular (Renters)	9,048	61.0	24	33	26
Targeting Refund	85	0.6	0	0	0
Total Property Tax Refunds	14,836	100.0	40	54	44
Total Aids/Credits	\$528,608	100.0%	\$1,430	\$1,635	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$78,771	21.0%	\$213	\$291	\$308
City/Town Levy	97,672	26.0	264	256	219
School District Net Tax Capacity Levy	60,556	16.1	164	170	151
School District Referendum Market Value Levy	27,820	7.4	75	64	42
Miscellaneous District Levy	66,211	17.6	179	245	146
State Property Tax Levy	44,324	11.8	120	149	116
Total Levy	\$375,354	100.0%	\$1,016	\$1,175	\$983
Less Property Tax Credits	23,443		63	63	72
Net Property Taxes Payable	351,912		952	1,112	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$23,181,947		\$62,723	\$62,967	\$58,006
Referendum Market Valuation	22,792,670		\$61,670	\$62,244	\$50,165
Net Tax Capacity (NTC)	277,681		751	784	677
C. Average Local NTC Tax Rate	108.360				
Avg. Referendum Mkt. Value Tax Rate	0.132				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$457,537	50.4%	\$1,238	\$1,267	\$1,011
Sales/Use Tax (Calendar 2001)	242,382	26.7	656	751	606
Motor Vehicle Sales Tax (Calendar 2001)	44,448	4.9	120	119	120
Motor Vehicle License Tax (Calendar 2001)	37,088	4.1	100	98	95
Motor Fuels Tax (Calendar 2001)	39,625	4.4	107	106	119
Corporate Income Tax (Calendar 2001)	41,757	4.6	113	170	124
State Property Tax (Payable 2002)	44,324	4.9	120	149	116
Total State Taxes	\$907,160	100.0%	\$2,454	\$2,659	\$2,192

I. Major State Aids/Credits	DODGE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$20,327	60.3%	\$1,094	\$825	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	3,126	9.3	168	229	269
Minnesota Family Investment Program	141	0.4	8	11	18
General Assistance including GAMC	297	0.9	16	27	35
Social Services	2,584	7.7	139	150	159
Miscellaneous	257	0.8	14	16	21
Total	6,405	19.0	345	434	502
Highway Aid (Calendar 2002)					
County Aid	2,596	7.7	140	96	74
Municipal Aid	0	0.0	0	19	23
Township Aid	508	1.5	27	11	6
Total	3,103	9.2	167	126	104
Local Government Aid (Calendar 2002)	2,288	6.8	123	148	112
Disparity Reduction Aid (Calendar 2002)	0	0.0	0	4	4
County HACA (Payable 2002)	1,229	3.6	66	41	41
Criminal Justice Aid (Payable 2002)	74	0.2	4	5	6
Community Corrections Funding (2002)	283	0.8	15	13	16
Total Aids	33,709	100.0	1,815	1,598	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,358	87.5	73	70	65
Agricultural Market Value Credit	194	12.5	10	7	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,552	100.0	84	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	280	56.0	15	13	18
Regular (Renters)	213	42.6	11	19	26
Targeting Refund	7	1.4	0	0	0
Total Property Tax Refunds	500	100.0	27	33	44
Total Aids/Credits	\$35,761	100.0%	\$1,925	\$1,708	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$5,724	41.4%	\$308	\$294	\$308
City/Town Levy	3,862	28.0	208	194	219
School District Net Tax Capacity Levy	3,096	22.4	167	144	151
School District Referendum Market Value Levy	25	0.2	1	28	42
Miscellaneous District Levy	480	3.5	26	25	146
State Property Tax Levy	629	4.6	34	73	116
Total Levy	\$13,816	100.0%	\$744	\$759	\$983
Less Property Tax Credits	1,552		84	77	72
Net Property Taxes Payable	12,264		660	681	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,056,756		\$56,891	\$51,785	\$58,006
Referendum Market Valuation	599,285		\$32,263	\$40,089	\$50,165
Net Tax Capacity (NTC)	9,913		534	556	677
C. Average Local NTC Tax Rate	132.768				
Avg. Referendum Mkt. Value Tax Rate	0.004				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$14,432	53.9%	\$777	\$827	\$1,011
Sales/Use Tax (Calendar 2001)	4,563	17.1	246	417	606
Motor Vehicle Sales Tax (Calendar 2001)	2,282	8.5	123	121	120
Motor Vehicle License Tax (Calendar 2001)	1,746	6.5	94	93	95
Motor Fuels Tax (Calendar 2001)	2,212	8.3	119	125	119
Corporate Income Tax (Calendar 2001)	888	3.3	48	97	124
State Property Tax (Payable 2002)	629	2.4	34	73	116
Total State Taxes	\$26,751	100.0%	\$1,440	\$1,753	\$2,192

I. Major State Aids/Credits	DOUGLAS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$26,052	50.7%	\$771	\$862	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	9,417	18.3	279	308	269
Minnesota Family Investment Program	242	0.5	7	14	18
General Assistance including GAMC	780	1.5	23	30	35
Social Services	5,093	9.9	151	183	159
Miscellaneous	522	1.0	15	17	21
Total	16,053	31.3	475	552	502
Highway Aid (Calendar 2002)					
County Aid	3,529	6.9	104	158	74
Municipal Aid	353	0.7	10	13	23
Township Aid	267	0.5	8	18	6
Total	4,149	8.1	123	189	104
Local Government Aid (Calendar 2002)	2,479	4.8	73	132	112
Disparity Reduction Aid (Calendar 2002)	15	0.0	0	2	4
County HACA (Payable 2002)	1,971	3.8	58	52	41
Criminal Justice Aid (Payable 2002)	195	0.4	6	5	6
Community Corrections Funding (2002)	434	0.8	13	15	16
Total Aids	51,349	100.0	1,519	1,809	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	2,456	91.2	73	67	65
Agricultural Market Value Credit	236	8.8	7	9	4
Miscellaneous Credits	0	0.0	0	10	4
Total Property Tax Credits	2,692	100.0	80	86	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	574	44.3	17	12	18
Regular (Renters)	718	55.4	21	17	26
Targeting Refund	3	0.2	0	0	0
Total Property Tax Refunds	1,295	100.0	38	29	44
Total Aids/Credits	\$55,336	100.0%	\$1,637	\$1,924	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$12,205	46.6%	\$361	\$329	\$308
City/Town Levy	5,891	22.5	174	146	219
School District Net Tax Capacity Levy	3,321	12.7	98	99	151
School District Referendum Market Value Levy	150	0.6	4	11	42
Miscellaneous District Levy	632	2.4	19	31	146
State Property Tax Levy	3,970	15.2	117	76	116
Total Levy	\$26,169	100.0%	\$774	\$693	\$983
Less Property Tax Credits	2,692		80	86	72
Net Property Taxes Payable	23,477		695	607	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$2,067,290		\$61,171	\$54,869	\$58,006
Referendum Market Valuation	1,513,946		\$44,798	\$32,892	\$50,165
Net Tax Capacity (NTC)	22,429		664	557	677
C. Average Local NTC Tax Rate	97.645				
Avg. Referendum Mkt. Value Tax Rate	0.020				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$25,795	37.0%	\$763	\$613	\$1,011
Sales/Use Tax (Calendar 2001)	24,703	35.4	731	436	606
Motor Vehicle Sales Tax (Calendar 2001)	4,349	6.2	129	119	120
Motor Vehicle License Tax (Calendar 2001)	3,257	4.7	96	89	95
Motor Fuels Tax (Calendar 2001)	5,078	7.3	150	142	119
Corporate Income Tax (Calendar 2001)	2,580	3.7	76	60	124
State Property Tax (Payable 2002)	3,970	5.7	117	76	116
Total State Taxes	\$69,732	100.0%	\$2,063	\$1,535	\$2,192

I. Major State Aids/Credits	FARIBAULT			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$12,615	40.8%	\$790	\$787	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance				255	269
Minnesota Family Investment Program		See Note		12	18
General Assistance including GAMC				20	35
Social Services				151	159
Miscellaneous				14	21
Total	9,148	29.6	573	452	502
Highway Aid (Calendar 2002)					
County Aid	4,014	13.0	251	136	74
Municipal Aid	0	0.0	0	17	23
Township Aid	389	1.3	24	13	6
Total	4,403	14.2	276	165	104
Local Government Aid (Calendar 2002)	3,535	11.4	221	184	112
Disparity Reduction Aid (Calendar 2002)	168	0.5	11	4	4
County HACA (Payable 2002)	766	2.5	48	47	41
Criminal Justice Aid (Payable 2002)	74	0.2	5	5	6
Community Corrections Funding (2002)	237	0.8	15	15	16
Total Aids	30,947	100.0	1,937	1,659	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	974	79.0	61	67	65
Agricultural Market Value Credit	259	21.0	16	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,233	100.0	77	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	146	48.1	9	13	18
Regular (Renters)	157	51.7	10	19	26
Targeting Refund	1	0.2	0	0	0
Total Property Tax Refunds	303	100.0	19	32	44
Total Aids/Credits	\$32,483	100.0%	\$2,033	\$1,768	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$5,053	48.2%	\$316	\$317	\$308
City/Town Levy	3,403	32.4	213	179	219
School District Net Tax Capacity Levy	780	7.4	49	98	151
School District Referendum Market Value Levy	187	1.8	12	14	42
Miscellaneous District Levy	355	3.4	22	22	146
State Property Tax Levy	715	6.8	45	68	116
Total Levy	\$10,493	100.0%	\$657	\$698	\$983
Less Property Tax Credits	1,233		77	77	72
Net Property Taxes Payable	9,260		580	621	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,075,190		\$67,305	\$58,076	\$58,006
Referendum Market Valuation	364,446		\$22,814	\$33,811	\$50,165
Net Tax Capacity (NTC)	9,591		600	577	677
C. Average Local NTC Tax Rate	100.000				
Avg. Referendum Mkt. Value Tax Rate	0.051				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$8,707	40.7%	\$545	\$683	\$1,011
Sales/Use Tax (Calendar 2001)	4,894	22.9	306	449	606
Motor Vehicle Sales Tax (Calendar 2001)	2,118	9.9	133	122	120
Motor Vehicle License Tax (Calendar 2001)	1,578	7.4	99	92	95
Motor Fuels Tax (Calendar 2001)	2,603	12.2	163	124	119
Corporate Income Tax (Calendar 2001)	767	3.6	48	73	124
State Property Tax (Payable 2002)	715	3.3	45	68	116
Total State Taxes	\$21,383	100.0%	\$1,339	\$1,611	\$2,192

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 \$21.6 million, which was allocated to the counties on a per capita basis (\$9.148 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
A. Aids to Local Governments					
Education Aid (2001-2002)	\$17,160	42.6%	\$801	\$825	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	7,289	18.1	340	229	269
Minnesota Family Investment Program	130	0.3	6	11	18
General Assistance including GAMC	705	1.8	33	27	35
Social Services	2,755	6.8	129	150	159
Miscellaneous	293	0.7	14	16	21
Total	11,172	27.8	522	434	502
Highway Aid (Calendar 2002)					
County Aid	5,595	13.9	261	96	74
Municipal Aid	0	0.0	0	19	23
Township Aid	784	1.9	37	11	6
Total	6,379	15.8	298	126	104
Local Government Aid (Calendar 2002)	3,571	8.9	167	148	112
Disparity Reduction Aid (Calendar 2002)	489	1.2	23	4	4
County HACA (Payable 2002)	1,070	2.7	50	41	41
Criminal Justice Aid (Payable 2002)	83	0.2	4	5	6
Community Corrections Funding (2002)	332	0.8	15	13	16
Total Aids	40,255	100.0	1,880	1,598	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,538	81.4	72	70	65
Agricultural Market Value Credit	351	18.6	16	7	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,889	100.0	88	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	359	59.9	17	13	18
Regular (Renters)	222	37.0	10	19	26
Targeting Refund	18	3.1	1	0	0
Total Property Tax Refunds	600	100.0	28	33	44
Total Aids/Credits	\$42,744	100.0%	\$1,996	\$1,708	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$5,374	38.7%	\$251	\$294	\$308
City/Town Levy	5,047	36.4	236	194	219
School District Net Tax Capacity Levy	1,529	11.0	71	144	151
School District Referendum Market Value Levy	730	5.3	34	28	42
Miscellaneous District Levy	403	2.9	19	25	146
State Property Tax Levy	799	5.8	37	73	116
Total Levy	\$13,881	100.0%	\$648	\$759	\$983
Less Property Tax Credits	1,889		88	77	72
Net Property Taxes Payable	11,991		560	681	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,150,507		\$53,717	\$51,785	\$58,006
Referendum Market Valuation	594,972		\$27,779	\$40,089	\$50,165
Net Tax Capacity (NTC)	10,410		486	556	677
C. Average Local NTC Tax Rate	118.453				
Avg. Referendum Mkt. Value Tax Rate	0.126				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$12,061	43.8%	\$563	\$827	\$1,011
Sales/Use Tax (Calendar 2001)	6,510	23.7	304	417	606
Motor Vehicle Sales Tax (Calendar 2001)	2,724	9.9	127	121	120
Motor Vehicle License Tax (Calendar 2001)	2,021	7.3	94	93	95
Motor Fuels Tax (Calendar 2001)	2,563	9.3	120	125	119
Corporate Income Tax (Calendar 2001)	840	3.1	39	97	124
State Property Tax (Payable 2002)	799	2.9	37	73	116
Total State Taxes	\$27,517	100.0%	\$1,285	\$1,753	\$2,192

I. Major State Aids/Credits	FREEBORN			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$25,745	44.1%	\$799	\$825	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	9,705	16.6	301	229	269
Minnesota Family Investment Program	499	0.9	15	11	18
General Assistance including GAMC	993	1.7	31	27	35
Social Services	5,116	8.8	159	150	159
Miscellaneous	438	0.7	14	16	21
Total	16,751	28.7	520	434	502
Highway Aid (Calendar 2002)					
County Aid	5,322	9.1	165	96	74
Municipal Aid	663	1.1	21	19	23
Township Aid	250	0.4	8	11	6
Total	6,235	10.7	194	126	104
Local Government Aid (Calendar 2002)	7,230	12.4	224	148	112
Disparity Reduction Aid (Calendar 2002)	103	0.2	3	4	4
County HACA (Payable 2002)	1,649	2.8	51	41	41
Criminal Justice Aid (Payable 2002)	172	0.3	5	5	6
Community Corrections Funding (2002)	525	0.9	16	13	16
Total Aids	58,412	100.0	1,814	1,598	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	2,312	88.1	72	70	65
Agricultural Market Value Credit	312	11.9	10	7	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,625	100.0	82	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	227	26.2	7	13	18
Regular (Renters)	638	73.7	20	19	26
Targeting Refund	1	0.2	0	0	0
Total Property Tax Refunds	866	100.0	27	33	44
Total Aids/Credits	\$61,903	100.0%	\$1,922	\$1,708	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$8,644	44.9%	\$268	\$294	\$308
City/Town Levy	3,666	19.1	114	194	219
School District Net Tax Capacity Levy	4,208	21.9	131	144	151
School District Referendum Market Value Levy	179	0.9	6	28	42
Miscellaneous District Levy	336	1.7	10	25	146
State Property Tax Levy	2,196	11.4	68	73	116
Total Levy	\$19,230	100.0%	\$597	\$759	\$983
Less Property Tax Credits	2,625		82	77	72
Net Property Taxes Payable	16,605		516	681	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,701,131		\$52,820	\$51,785	\$58,006
Referendum Market Valuation	1,004,478		\$31,189	\$40,089	\$50,165
Net Tax Capacity (NTC)	16,948		526	556	677
C. Average Local NTC Tax Rate	99.451				
Avg. Referendum Mkt. Value Tax Rate	0.018				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$19,108	38.7%	\$593	\$827	\$1,011
Sales/Use Tax (Calendar 2001)	13,077	26.5	406	417	606
Motor Vehicle Sales Tax (Calendar 2001)	3,993	8.1	124	121	120
Motor Vehicle License Tax (Calendar 2001)	2,988	6.1	93	93	95
Motor Fuels Tax (Calendar 2001)	5,763	11.7	179	125	119
Corporate Income Tax (Calendar 2001)	2,213	4.5	69	97	124
State Property Tax (Payable 2002)	2,196	4.5	68	73	116
Total State Taxes	\$49,337	100.0%	\$1,532	\$1,753	\$2,192

I. Major State Aids/Credits	GOODHUE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$32,449	52.7%	\$720	\$825	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	11,087	18.0	246	229	269
Minnesota Family Investment Program	291	0.5	6	11	18
General Assistance including GAMC	873	1.4	19	27	35
Social Services	5,591	9.1	124	150	159
Miscellaneous	443	0.7	10	16	21
Total	18,285	29.7	406	434	502
Highway Aid (Calendar 2002)					
County Aid	4,096	6.7	91	96	74
Municipal Aid	729	1.2	16	19	23
Township Aid	546	0.9	12	11	6
Total	5,371	8.7	119	126	104
Local Government Aid (Calendar 2002)	3,362	5.5	75	148	112
Disparity Reduction Aid (Calendar 2002)	76	0.1	2	4	4
County HACA (Payable 2002)	1,043	1.7	23	41	41
Criminal Justice Aid (Payable 2002)	271	0.4	6	5	6
Community Corrections Funding (2002)	690	1.1	15	13	16
Total Aids	61,546	100.0	1,366	1,598	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	3,372	89.5	75	70	65
Agricultural Market Value Credit	392	10.4	9	7	4
Miscellaneous Credits	4	0.1	0	0	4
Total Property Tax Credits	3,768	100.0	84	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	1,126	54.7	25	13	18
Regular (Renters)	885	43.0	20	19	26
Targeting Refund	49	2.4	1	0	0
Total Property Tax Refunds	2,060	100.0	46	33	44
Total Aids/Credits	\$67,374	100.0%	\$1,495	\$1,708	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$21,567	38.4%	\$479	\$294	\$308
City/Town Levy	17,477	31.1	388	194	219
School District Net Tax Capacity Levy	9,885	17.6	219	144	151
School District Referendum Market Value Levy	401	0.7	9	28	42
Miscellaneous District Levy	2,405	4.3	53	25	146
State Property Tax Levy	4,401	7.8	98	73	116
Total Levy	\$56,136	100.0%	\$1,246	\$759	\$983
Less Property Tax Credits	3,768		84	77	72
Net Property Taxes Payable	52,369		1,162	681	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$3,016,914		\$66,938	\$51,785	\$58,006
Referendum Market Valuation	2,375,309		\$52,703	\$40,089	\$50,165
Net Tax Capacity (NTC)	34,964		776	556	677
C. Average Local NTC Tax Rate	146.821				
Avg. Referendum Mkt. Value Tax Rate	0.017				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$39,165	50.7%	\$869	\$827	\$1,011
Sales/Use Tax (Calendar 2001)	12,618	16.3	280	417	606
Motor Vehicle Sales Tax (Calendar 2001)	5,764	7.5	128	121	120
Motor Vehicle License Tax (Calendar 2001)	4,466	5.8	99	93	95
Motor Fuels Tax (Calendar 2001)	7,043	9.1	156	125	119
Corporate Income Tax (Calendar 2001)	3,786	4.9	84	97	124
State Property Tax (Payable 2002)	4,401	5.7	98	73	116
Total State Taxes	\$77,243	100.0%	\$1,714	\$1,753	\$2,192

I. Major State Aids/Credits	GRANT			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$6,653	46.1%	\$1,062	\$862	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	2,437	16.9	389	308	269
Minnesota Family Investment Program	54	0.4	9	14	18
General Assistance including GAMC	146	1.0	23	30	35
Social Services	1,042	7.2	166	183	159
Miscellaneous	115	0.8	18	17	21
Total	3,794	26.3	605	552	502
Highway Aid (Calendar 2002)					
County Aid	2,090	14.5	334	158	74
Municipal Aid	0	0.0	0	13	23
Township Aid	157	1.1	25	18	6
Total	2,247	15.6	359	189	104
Local Government Aid (Calendar 2002)	962	6.7	154	132	112
Disparity Reduction Aid (Calendar 2002)	13	0.1	2	2	4
County HACA (Payable 2002)	649	4.5	104	52	41
Criminal Justice Aid (Payable 2002)	35	0.2	6	5	6
Community Corrections Funding (2002)	70	0.5	11	15	16
Total Aids	14,423	100.0	2,302	1,809	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	389	75.0	62	67	65
Agricultural Market Value Credit	124	23.9	20	9	4
Miscellaneous Credits	6	1.1	1	10	4
Total Property Tax Credits	519	100.0	83	86	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	88	50.9	14	12	18
Regular (Renters)	80	46.7	13	17	26
Targeting Refund	4	2.4	1	0	0
Total Property Tax Refunds	172	100.0	27	29	44
Total Aids/Credits	\$15,114	100.0%	\$2,412	\$1,924	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$2,667	48.5%	\$426	\$329	\$308
City/Town Levy	1,282	23.3	205	146	219
School District Net Tax Capacity Levy	774	14.1	124	99	151
School District Referendum Market Value Levy	194	3.5	31	11	42
Miscellaneous District Levy	272	4.9	43	31	146
State Property Tax Levy	311	5.7	50	76	116
Total Levy	\$5,500	100.0%	\$878	\$693	\$983
Less Property Tax Credits	519		83	86	72
Net Property Taxes Payable	4,981		795	607	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$463,318		\$73,942	\$54,869	\$58,006
Referendum Market Valuation	155,205		\$24,769	\$32,892	\$50,165
Net Tax Capacity (NTC)	4,088		652	557	677
C. Average Local NTC Tax Rate	122.182				
Avg. Referendum Mkt. Value Tax Rate	0.125				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$3,942	44.0%	\$629	\$613	\$1,011
Sales/Use Tax (Calendar 2001)	1,671	18.6	267	436	606
Motor Vehicle Sales Tax (Calendar 2001)	861	9.6	137	119	120
Motor Vehicle License Tax (Calendar 2001)	637	7.1	102	89	95
Motor Fuels Tax (Calendar 2001)	1,326	14.8	212	142	119
Corporate Income Tax (Calendar 2001)	220	2.5	35	60	124
State Property Tax (Payable 2002)	311	3.5	50	76	116
Total State Taxes	\$8,969	100.0%	\$1,431	\$1,535	\$2,192

I. Major State Aids/Credits	HENNEPIN			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$750,501	43.0%	\$664	\$814	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	377,345	21.6	334	261	269
Minnesota Family Investment Program	32,746	1.9	29	22	18
General Assistance including GAMC	69,229	4.0	61	40	35
Social Services	220,431	12.6	195	155	159
Miscellaneous	39,778	2.3	35	24	21
Total	739,528	42.4	654	503	502
Highway Aid (Calendar 2002)					
County Aid	23,900	1.4	21	26	74
Municipal Aid	37,094	2.1	33	30	23
Township Aid	13	0.0	0	0	6
Total	61,007	3.5	54	56	104
Local Government Aid (Calendar 2002)	129,860	7.4	115	88	112
Disparity Reduction Aid (Calendar 2002)	611	0.0	1	0	4
County HACA (Payable 2002)	37,777	2.2	33	35	41
Criminal Justice Aid (Payable 2002)	8,597	0.5	8	7	6
Community Corrections Funding (2002)	17,842	1.0	16	15	16
Total Aids	1,745,724	100.0	1,544	1,518	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	68,590	99.8	61	62	65
Agricultural Market Value Credit	130	0.2	0	0	4
Miscellaneous Credits	40	0.1	0	0	4
Total Property Tax Credits	68,760	100.0	61	63	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	31,042	40.7	27	21	18
Regular (Renters)	45,108	59.1	40	33	26
Targeting Refund	149	0.2	0	0	0
Total Property Tax Refunds	76,298	100.0	67	54	44
Total Aids/Credits	\$1,890,782	100.0%	\$1,672	\$1,635	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$410,157	24.3%	\$363	\$291	\$308
City/Town Levy	351,066	20.8	310	256	219
School District Net Tax Capacity Levy	209,924	12.4	186	170	151
School District Referendum Market Value Levy	99,352	5.9	88	64	42
Miscellaneous District Levy	389,875	23.1	345	245	146
State Property Tax Levy	229,287	13.6	203	149	116
Total Levy	\$1,689,661	100.0%	\$1,494	\$1,175	\$983
Less Property Tax Credits	68,760		61	63	72
Net Property Taxes Payable	1,620,901		1,433	1,112	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$80,530,090		\$71,210	\$62,967	\$58,006
Referendum Market Valuation	80,110,018		\$70,839	\$62,244	\$50,165
Net Tax Capacity (NTC)	1,048,786		927	784	677
C. Average Local NTC Tax Rate	129.364				
Avg. Referendum Mkt. Value Tax Rate	0.129				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$1,623,804	45.3%	\$1,436	\$1,267	\$1,011
Sales/Use Tax (Calendar 2001)	1,093,182	30.5	967	751	606
Motor Vehicle Sales Tax (Calendar 2001)	134,829	3.8	119	119	120
Motor Vehicle License Tax (Calendar 2001)	111,863	3.1	99	98	95
Motor Fuels Tax (Calendar 2001)	123,204	3.4	109	106	119
Corporate Income Tax (Calendar 2001)	272,037	7.6	241	170	124
State Property Tax (Payable 2002)	229,287	6.4	203	149	116
Total State Taxes	\$3,588,205	100.0%	\$3,173	\$2,659	\$2,192

I. Major State Aids/Credits	HOUSTON			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$20,507	54.9%	\$1,030	\$825	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	4,658	12.5	234	229	269
Minnesota Family Investment Program	132	0.4	7	11	18
General Assistance including GAMC	316	0.8	16	27	35
Social Services	3,744	10.0	188	150	159
Miscellaneous	248	0.7	12	16	21
Total	9,097	24.3	457	434	502
Highway Aid (Calendar 2002)					
County Aid	3,563	9.5	179	96	74
Municipal Aid	0	0.0	0	19	23
Township Aid	302	0.8	15	11	6
Total	3,865	10.3	194	126	104
Local Government Aid (Calendar 2002)	2,144	5.7	108	148	112
Disparity Reduction Aid (Calendar 2002)	316	0.8	16	4	4
County HACA (Payable 2002)	1,198	3.2	60	41	41
Criminal Justice Aid (Payable 2002)	85	0.2	4	5	6
Community Corrections Funding (2002)	168	0.4	8	13	16
Total Aids	37,380	100.0	1,878	1,598	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,475	86.1	74	70	65
Agricultural Market Value Credit	238	13.9	12	7	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,712	100.0	86	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	344	61.8	17	13	18
Regular (Renters)	198	35.6	10	19	26
Targeting Refund	15	2.7	1	0	0
Total Property Tax Refunds	557	100.0	28	33	44
Total Aids/Credits	\$39,649	100.0%	\$1,992	\$1,708	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$4,912	40.8%	\$247	\$294	\$308
City/Town Levy	3,756	31.2	189	194	219
School District Net Tax Capacity Levy	2,281	19.0	115	144	151
School District Referendum Market Value Levy	258	2.1	13	28	42
Miscellaneous District Levy	138	1.1	7	25	146
State Property Tax Levy	691	5.7	35	73	116
Total Levy	\$12,037	100.0%	\$605	\$759	\$983
Less Property Tax Credits	1,712		86	77	72
Net Property Taxes Payable	10,325		519	681	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$893,783		\$44,898	\$51,785	\$58,006
Referendum Market Valuation	626,322		\$31,462	\$40,089	\$50,165
Net Tax Capacity (NTC)	8,540		429	556	677
C. Average Local NTC Tax Rate	129.832				
Avg. Referendum Mkt. Value Tax Rate	0.041				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$12,570	52.8%	\$631	\$827	\$1,011
Sales/Use Tax (Calendar 2001)	3,674	15.4	185	417	606
Motor Vehicle Sales Tax (Calendar 2001)	2,434	10.2	122	121	120
Motor Vehicle License Tax (Calendar 2001)	1,844	7.8	93	93	95
Motor Fuels Tax (Calendar 2001)	2,003	8.4	101	125	119
Corporate Income Tax (Calendar 2001)	570	2.4	29	97	124
State Property Tax (Payable 2002)	691	2.9	35	73	116
Total State Taxes	\$23,786	100.0%	\$1,195	\$1,753	\$2,192

I. Major State Aids/Credits	HUBBARD			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$13,717	47.8%	\$742	\$1,149	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	5,441	19.0	294	479	269
Minnesota Family Investment Program	308	1.1	17	43	18
General Assistance including GAMC	529	1.8	29	46	35
Social Services	3,105	10.8	168	198	159
Miscellaneous	266	0.9	14	19	21
Total	9,649	33.6	522	785	502
Highway Aid (Calendar 2002)					
County Aid	3,061	10.7	166	193	74
Municipal Aid	0	0.0	0	6	23
Township Aid	256	0.9	14	13	6
Total	3,317	11.6	179	211	104
Local Government Aid (Calendar 2002)	843	2.9	46	84	112
Disparity Reduction Aid (Calendar 2002)	0	0.0	0	3	4
County HACA (Payable 2002)	887	3.1	48	23	41
Criminal Justice Aid (Payable 2002)	127	0.4	7	6	6
Community Corrections Funding (2002)	140	0.5	8	22	16
Total Aids	28,681	100.0	1,552	2,284	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,388	93.8	75	57	65
Agricultural Market Value Credit	92	6.2	5	6	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,480	100.0	80	63	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	283	53.7	15	12	18
Regular (Renters)	235	44.5	13	14	26
Targeting Refund	10	1.8	1	0	0
Total Property Tax Refunds	527	100.0	29	26	44
Total Aids/Credits	\$30,688	100.0%	\$1,661	\$2,372	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$6,687	38.2%	\$362	\$362	\$308
City/Town Levy	3,216	18.4	174	109	219
School District Net Tax Capacity Levy	4,500	25.7	244	158	151
School District Referendum Market Value Levy	24	0.1	1	1	42
Miscellaneous District Levy	389	2.2	21	18	146
State Property Tax Levy	2,707	15.4	147	94	116
Total Levy	\$17,523	100.0%	\$948	\$743	\$983
Less Property Tax Credits	1,480		80	63	72
Net Property Taxes Payable	16,043		868	680	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,309,283		\$70,849	\$42,997	\$58,006
Referendum Market Valuation	806,421		\$43,637	\$29,440	\$50,165
Net Tax Capacity (NTC)	13,998		757	473	677
C. Average Local NTC Tax Rate	105.674				
Avg. Referendum Mkt. Value Tax Rate	0.003				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$9,885	35.8%	\$535	\$487	\$1,011
Sales/Use Tax (Calendar 2001)	7,322	26.5	396	452	606
Motor Vehicle Sales Tax (Calendar 2001)	2,279	8.3	123	107	120
Motor Vehicle License Tax (Calendar 2001)	1,673	6.1	91	79	95
Motor Fuels Tax (Calendar 2001)	2,765	10.0	150	129	119
Corporate Income Tax (Calendar 2001)	983	3.6	53	50	124
State Property Tax (Payable 2002)	2,707	9.8	147	94	116
Total State Taxes	\$27,616	100.0%	\$1,494	\$1,399	\$2,192

I. Major State Aids/Credits	ISANTI			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$32,501	60.6%	\$963	\$1,026	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	6,499	12.1	193	250	269
Minnesota Family Investment Program	406	0.8	12	13	18
General Assistance including GAMC	828	1.5	25	27	35
Social Services	5,384	10.0	159	141	159
Miscellaneous	607	1.1	18	15	21
Total	13,724	25.6	407	445	502
Highway Aid (Calendar 2002)					
County Aid	2,509	4.7	74	118	74
Municipal Aid	275	0.5	8	5	23
Township Aid	193	0.4	6	9	6
Total	2,977	5.5	88	131	104
Local Government Aid (Calendar 2002)	1,464	2.7	43	51	112
Disparity Reduction Aid (Calendar 2002)	64	0.1	2	1	4
County HACA (Payable 2002)	2,218	4.1	66	59	41
Criminal Justice Aid (Payable 2002)	162	0.3	5	5	6
Community Corrections Funding (2002)	565	1.1	17	18	16
Total Aids	53,675	100.0	1,590	1,737	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	2,492	91.7	74	73	65
Agricultural Market Value Credit	226	8.3	7	7	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,718	100.0	81	80	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	731	60.1	22	22	18
Regular (Renters)	481	39.5	14	14	26
Targeting Refund	4	0.3	0	0	0
Total Property Tax Refunds	1,217	100.0	36	36	44
Total Aids/Credits	\$57,610	100.0%	\$1,707	\$1,853	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$9,870	41.4%	\$292	\$338	\$308
City/Town Levy	6,978	29.3	207	160	219
School District Net Tax Capacity Levy	5,159	21.7	153	140	151
School District Referendum Market Value Levy	78	0.3	2	15	42
Miscellaneous District Levy	369	1.5	11	20	146
State Property Tax Levy	1,359	5.7	40	50	116
Total Levy	\$23,813	100.0%	\$705	\$724	\$983
Less Property Tax Credits	2,718		81	80	72
Net Property Taxes Payable	21,094		625	644	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,502,307		\$44,504	\$45,982	\$58,006
Referendum Market Valuation	1,294,095		\$38,336	\$37,411	\$50,165
Net Tax Capacity (NTC)	15,554		461	478	677
C. Average Local NTC Tax Rate	143.852				
Avg. Referendum Mkt. Value Tax Rate	0.006				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$25,438	50.4%	\$754	\$726	\$1,011
Sales/Use Tax (Calendar 2001)	11,702	23.2	347	327	606
Motor Vehicle Sales Tax (Calendar 2001)	3,989	7.9	118	126	120
Motor Vehicle License Tax (Calendar 2001)	3,047	6.0	90	95	95
Motor Fuels Tax (Calendar 2001)	3,525	7.0	104	169	119
Corporate Income Tax (Calendar 2001)	1,404	2.8	42	44	124
State Property Tax (Payable 2002)	1,359	2.7	40	50	116
Total State Taxes	\$50,464	100.0%	\$1,495	\$1,537	\$2,192

I. Major State Aids/Credits	ITASCA			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$37,096	46.7%	\$839	\$838	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	14,683	18.5	332	364	269
Minnesota Family Investment Program	601	0.8	14	18	18
General Assistance including GAMC	1,444	1.8	33	52	35
Social Services	8,949	11.3	203	211	159
Miscellaneous	981	1.2	22	28	21
Total	26,658	33.5	603	673	502
Highway Aid (Calendar 2002)					
County Aid	7,314	9.2	166	132	74
Municipal Aid	353	0.4	8	25	23
Township Aid	184	0.2	4	4	6
Total	7,850	9.9	178	161	104
Local Government Aid (Calendar 2002)	4,872	6.1	110	213	112
Disparity Reduction Aid (Calendar 2002)	270	0.3	6	31	4
County HACA (Payable 2002)	1,975	2.5	45	55	41
Criminal Justice Aid (Payable 2002)	191	0.2	4	6	6
Community Corrections Funding (2002)	546	0.7	12	20	16
Total Aids	79,459	100.0	1,798	1,996	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	3,215	44.8	73	70	65
Agricultural Market Value Credit	69	1.0	2	1	4
Miscellaneous Credits	3,888	54.2	88	45	4
Total Property Tax Credits	7,171	100.0	162	117	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	462	35.8	10	12	18
Regular (Renters)	793	61.5	18	21	26
Targeting Refund	34	2.7	1	0	0
Total Property Tax Refunds	1,289	100.0	29	34	44
Total Aids/Credits	\$87,919	100.0%	\$1,990	\$2,147	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$20,143	45.9%	\$456	\$388	\$308
City/Town Levy	8,862	20.2	201	141	219
School District Net Tax Capacity Levy	7,359	16.8	167	106	151
School District Referendum Market Value Levy	464	1.1	10	8	42
Miscellaneous District Levy	1,936	4.4	44	48	146
State Property Tax Levy	5,085	11.6	115	90	116
Total Levy	\$43,849	100.0%	\$992	\$781	\$983
Less Property Tax Credits	7,171		162	117	72
Net Property Taxes Payable	36,678		830	664	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$2,365,901		\$53,538	\$43,484	\$58,006
Referendum Market Valuation	1,897,056		\$42,929	\$35,272	\$50,165
Net Tax Capacity (NTC)	28,594		647	499	677
C. Average Local NTC Tax Rate	133.945				
Avg. Referendum Mkt. Value Tax Rate	0.024				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$27,680	38.3%	\$626	\$660	\$1,011
Sales/Use Tax (Calendar 2001)	21,532	29.8	487	522	606
Motor Vehicle Sales Tax (Calendar 2001)	5,730	7.9	130	121	120
Motor Vehicle License Tax (Calendar 2001)	4,299	5.9	97	92	95
Motor Fuels Tax (Calendar 2001)	5,308	7.3	120	130	119
Corporate Income Tax (Calendar 2001)	2,668	3.7	60	72	124
State Property Tax (Payable 2002)	5,085	7.0	115	90	116
Total State Taxes	\$72,301	100.0%	\$1,636	\$1,686	\$2,192

I. Major State Aids/Credits	JACKSON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$7,896	37.9%	\$702	\$890	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	3,322	15.9	295	310	269
Minnesota Family Investment Program	79	0.4	7	10	18
General Assistance including GAMC	42	0.2	4	21	35
Social Services	1,779	8.5	158	172	159
Miscellaneous	141	0.7	13	17	21
Total	5,363	25.7	477	530	502
Highway Aid (Calendar 2002)					
County Aid	3,422	16.4	304	226	74
Municipal Aid	0	0.0	0	10	23
Township Aid	412	2.0	37	32	6
Total	3,834	18.4	341	267	104
Local Government Aid (Calendar 2002)	2,328	11.2	207	189	112
Disparity Reduction Aid (Calendar 2002)	127	0.6	11	7	4
County HACA (Payable 2002)	828	4.0	74	61	41
Criminal Justice Aid (Payable 2002)	52	0.2	5	5	6
Community Corrections Funding (2002)	421	2.0	37	17	16
Total Aids	20,848	100.0	1,854	1,966	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	713	73.8	63	59	65
Agricultural Market Value Credit	253	26.2	22	16	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	966	100.0	86	76	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	118	51.4	10	11	18
Regular (Renters)	105	45.8	9	15	26
Targeting Refund	6	2.8	1	0	0
Total Property Tax Refunds	229	100.0	20	26	44
Total Aids/Credits	\$22,043	100.0%	\$1,960	\$2,068	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$5,783	51.5%	\$514	\$362	\$308
City/Town Levy	2,099	18.7	187	181	219
School District Net Tax Capacity Levy	2,257	20.1	201	125	151
School District Referendum Market Value Levy	164	1.5	15	20	42
Miscellaneous District Levy	208	1.9	18	26	146
State Property Tax Levy	709	6.3	63	65	116
Total Levy	\$11,220	100.0%	\$998	\$779	\$983
Less Property Tax Credits	966		86	76	72
Net Property Taxes Payable	10,254		912	703	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$987,315		\$87,800	\$65,536	\$58,006
Referendum Market Valuation	285,023		\$25,347	\$26,331	\$50,165
Net Tax Capacity (NTC)	8,748		778	613	677
C. Average Local NTC Tax Rate	118.286				
Avg. Referendum Mkt. Value Tax Rate	0.058				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$5,555	39.0%	\$494	\$570	\$1,011
Sales/Use Tax (Calendar 2001)	2,079	14.6	185	374	606
Motor Vehicle Sales Tax (Calendar 2001)	1,431	10.0	127	124	120
Motor Vehicle License Tax (Calendar 2001)	1,059	7.4	94	93	95
Motor Fuels Tax (Calendar 2001)	2,593	18.2	231	150	119
Corporate Income Tax (Calendar 2001)	821	5.8	73	63	124
State Property Tax (Payable 2002)	709	5.0	63	65	116
Total State Taxes	\$14,247	100.0%	\$1,267	\$1,439	\$2,192

I. Major State Aids/Credits	KANABEC			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$14,415	54.4%	\$932	\$1,026	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	4,063	15.3	263	250	269
Minnesota Family Investment Program	239	0.9	15	13	18
General Assistance including GAMC	506	1.9	33	27	35
Social Services	2,369	8.9	153	141	159
Miscellaneous	236	0.9	15	15	21
Total	7,412	28.0	479	445	502
Highway Aid (Calendar 2002)					
County Aid	2,090	7.9	135	118	74
Municipal Aid	0	0.0	0	5	23
Township Aid	114	0.4	7	9	6
Total	2,205	8.3	143	131	104
Local Government Aid (Calendar 2002)	816	3.1	53	51	112
Disparity Reduction Aid (Calendar 2002)	7	0.0	0	1	4
County HACA (Payable 2002)	1,255	4.7	81	59	41
Criminal Justice Aid (Payable 2002)	86	0.3	6	5	6
Community Corrections Funding (2002)	303	1.1	20	18	16
Total Aids	26,499	100.0	1,713	1,737	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,079	87.0	70	73	65
Agricultural Market Value Credit	161	13.0	10	7	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,240	100.0	80	80	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	386	57.9	25	22	18
Regular (Renters)	278	41.8	18	14	26
Targeting Refund	2	0.3	0	0	0
Total Property Tax Refunds	666	100.0	43	36	44
Total Aids/Credits	\$28,406	100.0%	\$1,836	\$1,853	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$5,862	63.9%	\$379	\$338	\$308
City/Town Levy	1,146	12.5	74	160	219
School District Net Tax Capacity Levy	1,510	16.5	98	140	151
School District Referendum Market Value Levy	25	0.3	2	15	42
Miscellaneous District Levy	149	1.6	10	20	146
State Property Tax Levy	488	5.3	32	50	116
Total Levy	\$9,178	100.0%	\$593	\$724	\$983
Less Property Tax Credits	1,240		80	80	72
Net Property Taxes Payable	7,938		513	644	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$609,392		\$39,397	\$45,982	\$58,006
Referendum Market Valuation	434,710		\$28,104	\$37,411	\$50,165
Net Tax Capacity (NTC)	5,978		387	478	677
C. Average Local NTC Tax Rate	141.994				
Avg. Referendum Mkt. Value Tax Rate	0.046				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$8,137	44.6%	\$526	\$726	\$1,011
Sales/Use Tax (Calendar 2001)	3,917	21.5	253	327	606
Motor Vehicle Sales Tax (Calendar 2001)	1,844	10.1	119	126	120
Motor Vehicle License Tax (Calendar 2001)	1,364	7.5	88	95	95
Motor Fuels Tax (Calendar 2001)	1,964	10.8	127	169	119
Corporate Income Tax (Calendar 2001)	537	2.9	35	44	124
State Property Tax (Payable 2002)	488	2.7	32	50	116
Total State Taxes	\$18,250	100.0%	\$1,180	\$1,537	\$2,192

I. Major State Aids/Credits	KANDIYOHI			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$34,759	47.3%	\$841	\$924	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	12,623	17.2	306	265	269
Minnesota Family Investment Program	698	0.9	17	13	18
General Assistance including GAMC	1,181	1.6	29	21	35
Social Services	8,641	11.8	209	165	159
Miscellaneous	956	1.3	23	17	21
Total	24,099	32.8	583	481	502
Highway Aid (Calendar 2002)					
County Aid	4,640	6.3	112	124	74
Municipal Aid	638	0.9	15	15	23
Township Aid	276	0.4	7	15	6
Total	5,554	7.6	134	153	104
Local Government Aid (Calendar 2002)	5,534	7.5	134	139	112
Disparity Reduction Aid (Calendar 2002)	43	0.1	1	3	4
County HACA (Payable 2002)	2,493	3.4	60	56	41
Criminal Justice Aid (Payable 2002)	242	0.3	6	6	6
Community Corrections Funding (2002)	779	1.1	19	14	16
Total Aids	73,503	100.0	1,779	1,775	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	2,902	91.1	70	71	65
Agricultural Market Value Credit	282	8.9	7	10	4
Miscellaneous Credits	1	0.0	0	0	4
Total Property Tax Credits	3,186	100.0	77	81	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	735	42.0	18	18	18
Regular (Renters)	1,011	57.7	24	19	26
Targeting Refund	7	0.4	0	0	0
Total Property Tax Refunds	1,753	100.0	42	38	44
Total Aids/Credits	\$78,442	100.0%	\$1,899	\$1,894	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$17,419	51.9%	\$422	\$369	\$308
City/Town Levy	5,405	16.1	131	195	219
School District Net Tax Capacity Levy	5,630	16.8	136	112	151
School District Referendum Market Value Levy	1,488	4.4	36	19	42
Miscellaneous District Levy	723	2.2	18	22	146
State Property Tax Levy	2,906	8.7	70	61	116
Total Levy	\$33,571	100.0%	\$813	\$779	\$983
Less Property Tax Credits	3,186		77	81	72
Net Property Taxes Payable	30,385		736	698	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$2,152,712		\$52,115	\$56,147	\$58,006
Referendum Market Valuation	1,480,415		\$35,839	\$34,181	\$50,165
Net Tax Capacity (NTC)	22,272		539	554	677
C. Average Local NTC Tax Rate	131.004				
Avg. Referendum Mkt. Value Tax Rate	0.101				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$29,507	40.2%	\$714	\$697	\$1,011
Sales/Use Tax (Calendar 2001)	23,651	32.2	573	450	606
Motor Vehicle Sales Tax (Calendar 2001)	4,920	6.7	119	127	120
Motor Vehicle License Tax (Calendar 2001)	3,725	5.1	90	96	95
Motor Fuels Tax (Calendar 2001)	5,105	7.0	124	121	119
Corporate Income Tax (Calendar 2001)	3,612	4.9	87	80	124
State Property Tax (Payable 2002)	2,906	4.0	70	61	116
Total State Taxes	\$73,426	100.0%	\$1,778	\$1,632	\$2,192

I. Major State Aids/Credits	KITTSO N			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$4,962	38.1%	\$971	\$1,086	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	2,069	15.9	405	355	269
Minnesota Family Investment Program	35	0.3	7	12	18
General Assistance including GAMC	182	1.4	36	30	35
Social Services	864	6.6	169	194	159
Miscellaneous	64	0.5	13	18	21
Total	3,214	24.7	629	610	502
Highway Aid (Calendar 2002)					
County Aid	3,002	23.0	587	295	74
Municipal Aid	0	0.0	0	16	23
Township Aid	459	3.5	90	62	6
Total	3,461	26.6	677	373	104
Local Government Aid (Calendar 2002)	904	6.9	177	161	112
Disparity Reduction Aid (Calendar 2002)	10	0.1	2	6	4
County HACA (Payable 2002)	382	2.9	75	53	41
Criminal Justice Aid (Payable 2002)	22	0.2	4	5	6
Community Corrections Funding (2002)	73	0.6	14	20	16
Total Aids	13,030	100.0	2,549	2,314	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	226	66.7	44	54	65
Agricultural Market Value Credit	113	33.3	22	13	4
Miscellaneous Credits	0	0.0	0	10	4
Total Property Tax Credits	338	100.0	66	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	27	42.4	5	10	18
Regular (Renters)	36	56.4	7	13	26
Targeting Refund	1	1.2	0	0	0
Total Property Tax Refunds	63	100.0	12	23	44
Total Aids/Credits	\$13,431	100.0%	\$2,628	\$2,415	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$2,126	34.4%	\$416	\$334	\$308
City/Town Levy	1,008	16.3	197	177	219
School District Net Tax Capacity Levy	852	13.8	167	123	151
School District Referendum Market Value Levy	668	10.8	131	22	42
Miscellaneous District Levy	289	4.7	57	42	146
State Property Tax Levy	1,235	20.0	242	78	116
Total Levy	\$6,178	100.0%	\$1,209	\$776	\$983
Less Property Tax Credits	338		66	77	72
Net Property Taxes Payable	5,840		1,143	699	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$419,223		\$82,024	\$48,798	\$58,006
Referendum Market Valuation	175,720		\$34,381	\$24,095	\$50,165
Net Tax Capacity (NTC)	4,691		918	494	677
C. Average Local NTC Tax Rate	91.117				
Avg. Referendum Mkt. Value Tax Rate	0.380				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$2,695	36.7%	\$527	\$681	\$1,011
Sales/Use Tax (Calendar 2001)	1,173	16.0	230	302	606
Motor Vehicle Sales Tax (Calendar 2001)	684	9.3	134	124	120
Motor Vehicle License Tax (Calendar 2001)	525	7.1	103	92	95
Motor Fuels Tax (Calendar 2001)	883	12.0	173	140	119
Corporate Income Tax (Calendar 2001)	159	2.2	31	56	124
State Property Tax (Payable 2002)	1,235	16.8	242	78	116
Total State Taxes	\$7,354	100.0%	\$1,439	\$1,474	\$2,192

I. Major State Aids/Credits	KOOCHICHING			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$13,791	42.7%	\$986	\$838	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	5,647	17.5	404	364	269
Minnesota Family Investment Program	259	0.8	19	18	18
General Assistance including GAMC	602	1.9	43	52	35
Social Services	3,040	9.4	217	211	159
Miscellaneous	396	1.2	28	28	21
Total	9,944	30.8	711	673	502
Highway Aid (Calendar 2002)					
County Aid	3,918	12.1	280	132	74
Municipal Aid	260	0.8	19	25	23
Township Aid	54	0.2	4	4	6
Total	4,233	13.1	303	161	104
Local Government Aid (Calendar 2002)	3,573	11.1	255	213	112
Disparity Reduction Aid (Calendar 2002)	319	1.0	23	31	4
County HACA (Payable 2002)	27	0.1	2	55	41
Criminal Justice Aid (Payable 2002)	87	0.3	6	6	6
Community Corrections Funding (2002)	354	1.1	25	20	16
Total Aids	32,327	100.0	2,311	1,996	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	926	94.5	66	70	65
Agricultural Market Value Credit	47	4.8	3	1	4
Miscellaneous Credits	7	0.7	0	45	4
Total Property Tax Credits	980	100.0	70	117	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	56	19.9	4	12	18
Regular (Renters)	227	80.1	16	21	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	284	100.0	20	34	44
Total Aids/Credits	\$33,591	100.0%	\$2,401	\$2,147	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$2,820	38.8%	\$202	\$388	\$308
City/Town Levy	1,758	24.2	126	141	219
School District Net Tax Capacity Levy	765	10.5	55	106	151
School District Referendum Market Value Levy	631	8.7	45	8	42
Miscellaneous District Levy	52	0.7	4	48	146
State Property Tax Levy	1,235	17.0	88	90	116
Total Levy	\$7,261	100.0%	\$519	\$781	\$983
Less Property Tax Credits	980		70	117	72
Net Property Taxes Payable	6,281		449	664	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$487,468		\$34,844	\$43,484	\$58,006
Referendum Market Valuation	402,219		\$28,750	\$35,272	\$50,165
Net Tax Capacity (NTC)	5,678		406	499	677
C. Average Local NTC Tax Rate	95.007				
Avg. Referendum Mkt. Value Tax Rate	0.157				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$8,277	41.5%	\$592	\$660	\$1,011
Sales/Use Tax (Calendar 2001)	4,816	24.1	344	522	606
Motor Vehicle Sales Tax (Calendar 2001)	1,761	8.8	126	121	120
Motor Vehicle License Tax (Calendar 2001)	1,306	6.5	93	92	95
Motor Fuels Tax (Calendar 2001)	1,669	8.4	119	130	119
Corporate Income Tax (Calendar 2001)	892	4.5	64	72	124
State Property Tax (Payable 2002)	1,235	6.2	88	90	116
Total State Taxes	\$19,957	100.0%	\$1,427	\$1,686	\$2,192

I. Major State Aids/Credits	LAC-QUI-PARLE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$9,991	47.1%	\$1,253	\$1,047	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	3,222	15.2	404	384	269
Minnesota Family Investment Program	42	0.2	5	8	18
General Assistance including GAMC	178	0.8	22	22	35
Social Services	1,607	7.6	202	199	159
Miscellaneous	148	0.7	19	21	21
Total	5,198	24.5	652	633	502
Highway Aid (Calendar 2002)					
County Aid	2,904	13.7	364	275	74
Municipal Aid	0	0.0	0	5	23
Township Aid	551	2.6	69	39	6
Total	3,455	16.3	433	319	104
Local Government Aid (Calendar 2002)	1,603	7.6	201	205	112
Disparity Reduction Aid (Calendar 2002)	124	0.6	16	16	4
County HACA (Payable 2002)	681	3.2	85	93	41
Criminal Justice Aid (Payable 2002)	34	0.2	4	4	6
Community Corrections Funding (2002)	129	0.6	16	15	16
Total Aids	21,216	100.0	2,661	2,333	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	396	64.9	50	56	65
Agricultural Market Value Credit	214	35.1	27	19	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	611	100.0	77	75	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	65	42.2	8	13	18
Regular (Renters)	87	56.7	11	13	26
Targeting Refund	2	1.2	0	0	0
Total Property Tax Refunds	153	100.0	19	26	44
Total Aids/Credits	\$21,980	100.0%	\$2,757	\$2,434	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$2,500	46.6%	\$314	\$366	\$308
City/Town Levy	1,525	28.4	191	200	219
School District Net Tax Capacity Levy	620	11.5	78	120	151
School District Referendum Market Value Levy	211	3.9	27	22	42
Miscellaneous District Levy	217	4.0	27	26	146
State Property Tax Levy	298	5.5	37	55	116
Total Levy	\$5,371	100.0%	\$674	\$790	\$983
Less Property Tax Credits	611		77	75	72
Net Property Taxes Payable	4,760		597	714	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$526,151		\$65,992	\$61,332	\$58,006
Referendum Market Valuation	144,064		\$18,069	\$22,603	\$50,165
Net Tax Capacity (NTC)	4,356		546	549	677
C. Average Local NTC Tax Rate	111.623				
Avg. Referendum Mkt. Value Tax Rate	0.147				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$4,324	44.1%	\$542	\$545	\$1,011
Sales/Use Tax (Calendar 2001)	1,730	17.6	217	285	606
Motor Vehicle Sales Tax (Calendar 2001)	1,083	11.0	136	129	120
Motor Vehicle License Tax (Calendar 2001)	807	8.2	101	96	95
Motor Fuels Tax (Calendar 2001)	1,160	11.8	145	137	119
Corporate Income Tax (Calendar 2001)	415	4.2	52	50	124
State Property Tax (Payable 2002)	298	3.0	37	55	116
Total State Taxes	\$9,817	100.0%	\$1,231	\$1,297	\$2,192

I. Major State Aids/Credits	LAKE			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$9,503	42.5%	\$857	\$838	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	3,093	13.8	279	364	269
Minnesota Family Investment Program	76	0.3	7	18	18
General Assistance including GAMC	288	1.3	26	52	35
Social Services	2,259	10.1	204	211	159
Miscellaneous	254	1.1	23	28	21
Total	5,968	26.7	538	673	502
Highway Aid (Calendar 2002)					
County Aid	3,153	14.1	284	132	74
Municipal Aid	0	0.0	0	25	23
Township Aid	59	0.3	5	4	6
Total	3,213	14.4	290	161	104
Local Government Aid (Calendar 2002)	1,998	8.9	180	213	112
Disparity Reduction Aid (Calendar 2002)	223	1.0	20	31	4
County HACA (Payable 2002)	1,181	5.3	106	55	41
Criminal Justice Aid (Payable 2002)	52	0.2	5	6	6
Community Corrections Funding (2002)	201	0.9	18	20	16
Total Aids	22,338	100.0	2,015	1,996	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	877	44.8	79	70	65
Agricultural Market Value Credit	1	0.1	0	1	4
Miscellaneous Credits	1,079	55.1	97	45	4
Total Property Tax Credits	1,958	100.0	177	117	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	53	23.5	5	12	18
Regular (Renters)	169	75.7	15	21	26
Targeting Refund	2	0.8	0	0	0
Total Property Tax Refunds	224	100.0	20	34	44
Total Aids/Credits	\$24,519	100.0%	\$2,211	\$2,147	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$4,398	44.3%	\$397	\$388	\$308
City/Town Levy	1,332	13.4	120	141	219
School District Net Tax Capacity Levy	2,184	22.0	197	106	151
School District Referendum Market Value Levy	0	0.0	0	8	42
Miscellaneous District Levy	804	8.1	73	48	146
State Property Tax Levy	1,216	12.2	110	90	116
Total Levy	\$9,933	100.0%	\$896	\$781	\$983
Less Property Tax Credits	1,958		177	117	72
Net Property Taxes Payable	7,976		719	664	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$624,779		\$56,347	\$43,484	\$58,006
Referendum Market Valuation	421,679		\$38,030	\$35,272	\$50,165
Net Tax Capacity (NTC)	6,749		609	499	677
C. Average Local NTC Tax Rate	129.171				
Avg. Referendum Mkt. Value Tax Rate	0.000				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$6,942	37.6%	\$626	\$660	\$1,011
Sales/Use Tax (Calendar 2001)	5,308	28.8	479	522	606
Motor Vehicle Sales Tax (Calendar 2001)	1,388	7.5	125	121	120
Motor Vehicle License Tax (Calendar 2001)	1,060	5.7	96	92	95
Motor Fuels Tax (Calendar 2001)	1,950	10.6	176	130	119
Corporate Income Tax (Calendar 2001)	583	3.2	53	72	124
State Property Tax (Payable 2002)	1,216	6.6	110	90	116
Total State Taxes	\$18,447	100.0%	\$1,664	\$1,686	\$2,192

I. Major State Aids/Credits	LAKE of the WOODS			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$4,229	43.0%	\$960	\$1,149	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	1,072	10.9	244	479	269
Minnesota Family Investment Program	32	0.3	7	43	18
General Assistance including GAMC	32	0.3	7	46	35
Social Services	687	7.0	156	198	159
Miscellaneous	56	0.6	13	19	21
Total	1,879	19.1	427	785	502
Highway Aid (Calendar 2002)					
County Aid	2,670	27.1	606	193	74
Municipal Aid	0	0.0	0	6	23
Township Aid	198	2.0	45	13	6
Total	2,868	29.2	651	211	104
Local Government Aid (Calendar 2002)	351	3.6	80	84	112
Disparity Reduction Aid (Calendar 2002)	17	0.2	4	3	4
County HACA (Payable 2002)	347	3.5	79	23	41
Criminal Justice Aid (Payable 2002)	21	0.2	5	6	6
Community Corrections Funding (2002)	121	1.2	27	22	16
Total Aids	9,834	100.0	2,233	2,284	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	288	89.9	65	57	65
Agricultural Market Value Credit	31	9.5	7	6	4
Miscellaneous Credits	2	0.5	0	0	4
Total Property Tax Credits	320	100.0	73	63	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	25	40.0	6	12	18
Regular (Renters)	38	60.0	9	14	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	63	100.0	14	26	44
Total Aids/Credits	\$10,217	100.0%	\$2,320	\$2,372	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$1,474	44.4%	\$335	\$362	\$308
City/Town Levy	385	11.6	87	109	219
School District Net Tax Capacity Levy	1,071	32.2	243	158	151
School District Referendum Market Value Levy	31	0.9	7	1	42
Miscellaneous District Levy	11	0.3	3	18	146
State Property Tax Levy	351	10.6	80	94	116
Total Levy	\$3,323	100.0%	\$755	\$743	\$983
Less Property Tax Credits	320		73	63	72
Net Property Taxes Payable	3,003		682	680	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$209,542		\$47,580	\$42,997	\$58,006
Referendum Market Valuation	125,638		\$28,528	\$29,440	\$50,165
Net Tax Capacity (NTC)	2,152		489	473	677
C. Average Local NTC Tax Rate	136.665				
Avg. Referendum Mkt. Value Tax Rate	0.024				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$2,041	31.8%	\$463	\$487	\$1,011
Sales/Use Tax (Calendar 2001)	2,215	34.5	503	452	606
Motor Vehicle Sales Tax (Calendar 2001)	541	8.4	123	107	120
Motor Vehicle License Tax (Calendar 2001)	391	6.1	89	79	95
Motor Fuels Tax (Calendar 2001)	702	10.9	159	129	119
Corporate Income Tax (Calendar 2001)	184	2.9	42	50	124
State Property Tax (Payable 2002)	351	5.5	80	94	116
Total State Taxes	\$6,425	100.0%	\$1,459	\$1,399	\$2,192

I. Major State Aids/Credits	LE SUEUR			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$23,869	55.3%	\$918	\$787	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	6,165	14.3	237	255	269
Minnesota Family Investment Program	257	0.6	10	12	18
General Assistance including GAMC	463	1.1	18	20	35
Social Services	3,496	8.1	135	151	159
Miscellaneous	417	1.0	16	14	21
Total	10,799	25.0	416	452	502
Highway Aid (Calendar 2002)					
County Aid	3,056	7.1	118	136	74
Municipal Aid	0	0.0	0	17	23
Township Aid	149	0.3	6	13	6
Total	3,205	7.4	123	165	104
Local Government Aid (Calendar 2002)	2,998	6.9	115	184	112
Disparity Reduction Aid (Calendar 2002)	156	0.4	6	4	4
County HACA (Payable 2002)	1,800	4.2	69	47	41
Criminal Justice Aid (Payable 2002)	102	0.2	4	5	6
Community Corrections Funding (2002)	225	0.5	9	15	16
Total Aids	43,155	100.0	1,661	1,659	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	2,064	89.5	79	67	65
Agricultural Market Value Credit	242	10.5	9	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,305	100.0	89	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	375	52.6	14	13	18
Regular (Renters)	334	46.8	13	19	26
Targeting Refund	5	0.7	0	0	0
Total Property Tax Refunds	713	100.0	27	32	44
Total Aids/Credits	\$46,173	100.0%	\$1,777	\$1,768	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$7,840	44.7%	\$302	\$317	\$308
City/Town Levy	4,621	26.4	178	179	219
School District Net Tax Capacity Levy	2,914	16.6	112	98	151
School District Referendum Market Value Levy	222	1.3	9	14	42
Miscellaneous District Levy	505	2.9	19	22	146
State Property Tax Levy	1,436	8.2	55	68	116
Total Levy	\$17,537	100.0%	\$675	\$698	\$983
Less Property Tax Credits	2,305		89	77	72
Net Property Taxes Payable	15,232		586	621	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,507,620		\$58,014	\$58,076	\$58,006
Referendum Market Valuation	1,049,471		\$40,384	\$33,811	\$50,165
Net Tax Capacity (NTC)	14,875		572	577	677
C. Average Local NTC Tax Rate	106.209				
Avg. Referendum Mkt. Value Tax Rate	0.029				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$19,282	52.5%	\$742	\$683	\$1,011
Sales/Use Tax (Calendar 2001)	5,213	14.2	201	449	606
Motor Vehicle Sales Tax (Calendar 2001)	3,394	9.2	131	122	120
Motor Vehicle License Tax (Calendar 2001)	2,575	7.0	99	92	95
Motor Fuels Tax (Calendar 2001)	2,967	8.1	114	124	119
Corporate Income Tax (Calendar 2001)	1,888	5.1	73	73	124
State Property Tax (Payable 2002)	1,436	3.9	55	68	116
Total State Taxes	\$36,755	100.0%	\$1,414	\$1,611	\$2,192

I. Major State Aids/Credits	LINCOLN			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$5,166	40.3%	\$820	\$890	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance				310	269
Minnesota Family Investment Program		See Note		10	18
General Assistance including GAMC				21	35
Social Services				172	159
Miscellaneous				17	21
Total	3,280	25.6	521	530	502
Highway Aid (Calendar 2002)					
County Aid	2,212	17.2	351	226	74
Municipal Aid	0	0.0	0	10	23
Township Aid	283	2.2	45	32	6
Total	2,495	19.5	396	267	104
Local Government Aid (Calendar 2002)	1,018	7.9	162	189	112
Disparity Reduction Aid (Calendar 2002)	69	0.5	11	7	4
County HACA (Payable 2002)	653	5.1	104	61	41
Criminal Justice Aid (Payable 2002)	21	0.2	3	5	6
Community Corrections Funding (2002)	122	1.0	19	17	16
Total Aids	12,825	100.0	2,036	1,966	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	351	69.8	56	59	65
Agricultural Market Value Credit	152	30.2	24	16	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	502	100.0	80	76	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	88	61.4	14	11	18
Regular (Renters)	48	33.6	8	15	26
Targeting Refund	7	5.0	1	0	0
Total Property Tax Refunds	143	100.0	23	26	44
Total Aids/Credits	\$13,470	100.0%	\$2,138	\$2,068	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$2,972	55.3%	\$472	\$362	\$308
City/Town Levy	1,178	21.9	187	181	219
School District Net Tax Capacity Levy	284	5.3	45	125	151
School District Referendum Market Value Levy	304	5.6	48	20	42
Miscellaneous District Levy	87	1.6	14	26	146
State Property Tax Levy	554	10.3	88	65	116
Total Levy	\$5,378	100.0%	\$854	\$779	\$983
Less Property Tax Credits	502		80	76	72
Net Property Taxes Payable	4,876		774	703	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$391,816		\$62,203	\$65,536	\$58,006
Referendum Market Valuation	167,941		\$26,662	\$26,331	\$50,165
Net Tax Capacity (NTC)	3,857		612	613	677
C. Average Local NTC Tax Rate	117.212				
Avg. Referendum Mkt. Value Tax Rate	0.181				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$2,777	37.9%	\$441	\$570	\$1,011
Sales/Use Tax (Calendar 2001)	1,556	21.3	247	374	606
Motor Vehicle Sales Tax (Calendar 2001)	823	11.2	131	124	120
Motor Vehicle License Tax (Calendar 2001)	597	8.2	95	93	95
Motor Fuels Tax (Calendar 2001)	842	11.5	134	150	119
Corporate Income Tax (Calendar 2001)	175	2.4	28	63	124
State Property Tax (Payable 2002)	554	7.6	88	65	116
Total State Taxes	\$7,324	100.0%	\$1,163	\$1,439	\$2,192

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$21.0 million, which was allocated to the counties on a per capita basis (\$3.280 million estimated to Lincoln county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	LYON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$23,366	49.9%	\$924	\$890	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance				310	269
Minnesota Family Investment Program		See Note		10	18
General Assistance including GAMC				21	35
Social Services				172	159
Miscellaneous				17	21
Total	13,020	27.8	515	530	502
Highway Aid (Calendar 2002)					
County Aid	3,144	6.7	124	226	74
Municipal Aid	518	1.1	20	10	23
Township Aid	454	1.0	18	32	6
Total	4,115	8.8	163	267	104
Local Government Aid (Calendar 2002)	4,660	10.0	184	189	112
Disparity Reduction Aid (Calendar 2002)	50	0.1	2	7	4
County HACA (Payable 2002)	976	2.1	39	61	41
Criminal Justice Aid (Payable 2002)	107	0.2	4	5	6
Community Corrections Funding (2002)	495	1.1	20	17	16
Total Aids	46,790	100.0	1,850	1,966	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,540	87.1	61	59	65
Agricultural Market Value Credit	228	12.9	9	16	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,768	100.0	70	76	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	235	27.6	9	11	18
Regular (Renters)	610	71.5	24	15	26
Targeting Refund	8	0.9	0	0	0
Total Property Tax Refunds	853	100.0	34	26	44
Total Aids/Credits	\$49,411	100.0%	\$1,953	\$2,068	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$7,184	39.9%	\$284	\$362	\$308
City/Town Levy	4,610	25.6	182	181	219
School District Net Tax Capacity Levy	2,482	13.8	98	125	151
School District Referendum Market Value Levy	249	1.4	10	20	42
Miscellaneous District Levy	1,071	5.9	42	26	146
State Property Tax Levy	2,414	13.4	95	65	116
Total Levy	\$18,010	100.0%	\$712	\$779	\$983
Less Property Tax Credits	1,768		70	76	72
Net Property Taxes Payable	16,242		642	703	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,351,875		\$53,446	\$65,536	\$58,006
Referendum Market Valuation	850,158		\$33,611	\$26,331	\$50,165
Net Tax Capacity (NTC)	14,344		567	613	677
C. Average Local NTC Tax Rate	106.991				
Avg. Referendum Mkt. Value Tax Rate	0.029				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$17,836	37.7%	\$705	\$570	\$1,011
Sales/Use Tax (Calendar 2001)	16,345	34.5	646	374	606
Motor Vehicle Sales Tax (Calendar 2001)	3,013	6.4	119	124	120
Motor Vehicle License Tax (Calendar 2001)	2,313	4.9	91	93	95
Motor Fuels Tax (Calendar 2001)	2,953	6.2	117	150	119
Corporate Income Tax (Calendar 2001)	2,473	5.2	98	63	124
State Property Tax (Payable 2002)	2,414	5.1	95	65	116
Total State Taxes	\$47,347	100.0%	\$1,872	\$1,439	\$2,192

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$21.0 million, which was allocated to the counties on a per capita basis (\$13.020 million estimated to Lyon county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	MCLEOD			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$29,517	53.8%	\$831	\$924	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	7,736	14.1	218	265	269
Minnesota Family Investment Program	325	0.6	9	13	18
General Assistance including GAMC	451	0.8	13	21	35
Social Services	4,487	8.2	126	165	159
Miscellaneous	443	0.8	12	17	21
Total	13,442	24.5	379	481	502
Highway Aid (Calendar 2002)					
County Aid	3,169	5.8	89	124	74
Municipal Aid	790	1.4	22	15	23
Township Aid	480	0.9	14	15	6
Total	4,438	8.1	125	153	104
Local Government Aid (Calendar 2002)	4,859	8.9	137	139	112
Disparity Reduction Aid (Calendar 2002)	123	0.2	3	3	4
County HACA (Payable 2002)	1,792	3.3	50	56	41
Criminal Justice Aid (Payable 2002)	212	0.4	6	6	6
Community Corrections Funding (2002)	456	0.8	13	14	16
Total Aids	54,837	100.0	1,545	1,775	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	2,681	90.0	76	71	65
Agricultural Market Value Credit	297	10.0	8	10	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,978	100.0	84	81	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	774	50.0	22	18	18
Regular (Renters)	769	49.7	22	19	26
Targeting Refund	5	0.3	0	0	0
Total Property Tax Refunds	1,548	100.0	44	38	44
Total Aids/Credits	\$59,363	100.0%	\$1,672	\$1,894	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$12,175	44.3%	\$343	\$369	\$308
City/Town Levy	8,841	32.1	249	195	219
School District Net Tax Capacity Levy	3,264	11.9	92	112	151
School District Referendum Market Value Levy	306	1.1	9	19	42
Miscellaneous District Levy	833	3.0	23	22	146
State Property Tax Levy	2,089	7.6	59	61	116
Total Levy	\$27,508	100.0%	\$775	\$779	\$983
Less Property Tax Credits	2,978		84	81	72
Net Property Taxes Payable	24,530		691	698	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,776,497		\$50,042	\$56,147	\$58,006
Referendum Market Valuation	1,335,412		\$37,617	\$34,181	\$50,165
Net Tax Capacity (NTC)	18,224		513	554	677
C. Average Local NTC Tax Rate	137.807				
Avg. Referendum Mkt. Value Tax Rate	0.023				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$27,249	42.7%	\$768	\$697	\$1,011
Sales/Use Tax (Calendar 2001)	18,992	29.8	535	450	606
Motor Vehicle Sales Tax (Calendar 2001)	4,671	7.3	132	127	120
Motor Vehicle License Tax (Calendar 2001)	3,587	5.6	101	96	95
Motor Fuels Tax (Calendar 2001)	3,688	5.8	104	121	119
Corporate Income Tax (Calendar 2001)	3,528	5.5	99	80	124
State Property Tax (Payable 2002)	2,089	3.3	59	61	116
Total State Taxes	\$63,804	100.0%	\$1,797	\$1,632	\$2,192

I. Major State Aids/Credits	MAHNOMEN			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$9,782	49.8%	\$1,903	\$1,149	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	4,093	20.8	796	479	269
Minnesota Family Investment Program	298	1.5	58	43	18
General Assistance including GAMC	367	1.9	71	46	35
Social Services	1,586	8.1	309	198	159
Miscellaneous	123	0.6	24	19	21
Total	6,467	32.9	1,258	785	502
Highway Aid (Calendar 2002)					
County Aid	2,090	10.6	407	193	74
Municipal Aid	0	0.0	0	6	23
Township Aid	103	0.5	20	13	6
Total	2,193	11.2	427	211	104
Local Government Aid (Calendar 2002)	496	2.5	96	84	112
Disparity Reduction Aid (Calendar 2002)	120	0.6	23	3	4
County HACA (Payable 2002)	328	1.7	64	23	41
Criminal Justice Aid (Payable 2002)	35	0.2	7	6	6
Community Corrections Funding (2002)	239	1.2	46	22	16
Total Aids	19,660	100.0	3,826	2,284	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	251	77.5	49	57	65
Agricultural Market Value Credit	73	22.5	14	6	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	323	100.0	63	63	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	71	61.9	14	12	18
Regular (Renters)	43	37.2	8	14	26
Targeting Refund	1	0.9	0	0	0
Total Property Tax Refunds	115	100.0	22	26	44
Total Aids/Credits	\$20,098	100.0%	\$3,911	\$2,372	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$2,665	61.0%	\$519	\$362	\$308
City/Town Levy	681	15.6	133	109	219
School District Net Tax Capacity Levy	488	11.2	95	158	151
School District Referendum Market Value Levy	2	0.0	0	1	42
Miscellaneous District Levy	187	4.3	36	18	146
State Property Tax Levy	343	7.9	67	94	116
Total Levy	\$4,366	100.0%	\$850	\$743	\$983
Less Property Tax Credits	323		63	63	72
Net Property Taxes Payable	4,043		787	680	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$218,498		\$42,518	\$42,997	\$58,006
Referendum Market Valuation	102,296		\$19,906	\$29,440	\$50,165
Net Tax Capacity (NTC)	2,142		417	473	677
C. Average Local NTC Tax Rate	187.693				
Avg. Referendum Mkt. Value Tax Rate	0.002				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$1,460	23.9%	\$284	\$487	\$1,011
Sales/Use Tax (Calendar 2001)	2,442	40.0	475	452	606
Motor Vehicle Sales Tax (Calendar 2001)	508	8.3	99	107	120
Motor Vehicle License Tax (Calendar 2001)	374	6.1	73	79	95
Motor Fuels Tax (Calendar 2001)	826	13.5	161	129	119
Corporate Income Tax (Calendar 2001)	153	2.5	30	50	124
State Property Tax (Payable 2002)	343	5.6	67	94	116
Total State Taxes	\$6,106	100.0%	\$1,188	\$1,399	\$2,192

I. Major State Aids/Credits	MARSHALL			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$9,195	41.0%	\$927	\$1,086	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	3,220	14.4	325	355	269
Minnesota Family Investment Program	66	0.3	7	12	18
General Assistance including GAMC	199	0.9	20	30	35
Social Services	1,839	8.2	185	194	159
Miscellaneous	150	0.7	15	18	21
Total	5,474	24.4	552	610	502
Highway Aid (Calendar 2002)					
County Aid	4,936	22.0	498	295	74
Municipal Aid	0	0.0	0	16	23
Township Aid	822	3.7	83	62	6
Total	5,758	25.7	581	373	104
Local Government Aid (Calendar 2002)	1,140	5.1	115	161	112
Disparity Reduction Aid (Calendar 2002)	10	0.0	1	6	4
County HACA (Payable 2002)	665	3.0	67	53	41
Criminal Justice Aid (Payable 2002)	49	0.2	5	5	6
Community Corrections Funding (2002)	116	0.5	12	20	16
Total Aids	22,407	100.0	2,260	2,314	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	485	67.8	49	54	65
Agricultural Market Value Credit	231	32.2	23	13	4
Miscellaneous Credits	0	0.0	0	10	4
Total Property Tax Credits	716	100.0	72	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	36	29.7	4	10	18
Regular (Renters)	85	70.3	9	13	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	121	100.0	12	23	44
Total Aids/Credits	\$23,244	100.0%	\$2,344	\$2,415	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$3,131	40.9%	\$316	\$334	\$308
City/Town Levy	1,812	23.7	183	177	219
School District Net Tax Capacity Levy	882	11.5	89	123	151
School District Referendum Market Value Levy	214	2.8	22	22	42
Miscellaneous District Levy	388	5.1	39	42	146
State Property Tax Levy	1,234	16.1	124	78	116
Total Levy	\$7,660	100.0%	\$773	\$776	\$983
Less Property Tax Credits	716		72	77	72
Net Property Taxes Payable	6,945		700	699	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$656,662		\$66,222	\$48,798	\$58,006
Referendum Market Valuation	245,020		\$24,710	\$24,095	\$50,165
Net Tax Capacity (NTC)	6,597		665	494	677
C. Average Local NTC Tax Rate	94.168				
Avg. Referendum Mkt. Value Tax Rate	0.087				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$5,840	43.4%	\$589	\$681	\$1,011
Sales/Use Tax (Calendar 2001)	1,809	13.4	182	302	606
Motor Vehicle Sales Tax (Calendar 2001)	1,408	10.4	142	124	120
Motor Vehicle License Tax (Calendar 2001)	1,050	7.8	106	92	95
Motor Fuels Tax (Calendar 2001)	1,741	12.9	176	140	119
Corporate Income Tax (Calendar 2001)	389	2.9	39	56	124
State Property Tax (Payable 2002)	1,234	9.2	124	78	116
Total State Taxes	\$13,470	100.0%	\$1,358	\$1,474	\$2,192

I. Major State Aids/Credits	MARTIN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$17,279	42.6%	\$808	\$787	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance				255	269
Minnesota Family Investment Program		See Note		12	18
General Assistance including GAMC				20	35
Social Services				151	159
Miscellaneous				14	21
Total	12,411	30.6	573	452	502
Highway Aid (Calendar 2002)					
County Aid	3,286	8.1	154	136	74
Municipal Aid	696	1.7	33	17	23
Township Aid	399	1.0	19	13	6
Total	4,381	10.8	205	165	104
Local Government Aid (Calendar 2002)	5,224	12.9	244	184	112
Disparity Reduction Aid (Calendar 2002)	100	0.2	5	4	4
County HACA (Payable 2002)	690	1.7	32	47	41
Criminal Justice Aid (Payable 2002)	112	0.3	5	5	6
Community Corrections Funding (2002)	357	0.9	17	15	16
Total Aids	40,555	100.0	1,896	1,659	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,393	84.0	65	67	65
Agricultural Market Value Credit	266	16.0	12	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,659	100.0	78	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	186	32.3	9	13	18
Regular (Renters)	386	67.0	18	19	26
Targeting Refund	4	0.7	0	0	0
Total Property Tax Refunds	577	100.0	27	32	44
Total Aids/Credits	\$42,791	100.0%	\$2,000	\$1,768	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$6,778	43.5%	\$317	\$317	\$308
City/Town Levy	3,572	22.9	167	179	219
School District Net Tax Capacity Levy	2,827	18.1	132	98	151
School District Referendum Market Value Levy	224	1.4	10	14	42
Miscellaneous District Levy	442	2.8	21	22	146
State Property Tax Levy	1,756	11.3	82	68	116
Total Levy	\$15,599	100.0%	\$729	\$698	\$983
Less Property Tax Credits	1,659		78	77	72
Net Property Taxes Payable	13,939		652	621	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,463,456		\$68,405	\$58,076	\$58,006
Referendum Market Valuation	643,981		\$30,101	\$33,811	\$50,165
Net Tax Capacity (NTC)	14,349		671	577	677
C. Average Local NTC Tax Rate	94.916				
Avg. Referendum Mkt. Value Tax Rate	0.035				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$13,492	33.7%	\$631	\$683	\$1,011
Sales/Use Tax (Calendar 2001)	14,926	37.3	698	449	606
Motor Vehicle Sales Tax (Calendar 2001)	2,803	7.0	131	122	120
Motor Vehicle License Tax (Calendar 2001)	2,113	5.3	99	92	95
Motor Fuels Tax (Calendar 2001)	3,230	8.1	151	124	119
Corporate Income Tax (Calendar 2001)	1,678	4.2	78	73	124
State Property Tax (Payable 2002)	1,756	4.4	82	68	116
Total State Taxes	\$39,998	100.0%	\$1,870	\$1,611	\$2,192

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 \$21.6 million, which was allocated to the counties on a per capita basis (\$12.411 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.

I. Major State Aids/Credits	MEEKER			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$32,633	65.6%	\$1,427	\$924	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	5,684	11.4	248	265	269
Minnesota Family Investment Program	239	0.5	10	13	18
General Assistance including GAMC	398	0.8	17	21	35
Social Services	3,043	6.1	133	165	159
Miscellaneous	291	0.6	13	17	21
Total	9,655	19.4	422	481	502
Highway Aid (Calendar 2002)					
County Aid	2,585	5.2	113	124	74
Municipal Aid	267	0.5	12	15	23
Township Aid	397	0.8	17	15	6
Total	3,249	6.5	142	153	104
Local Government Aid (Calendar 2002)	2,553	5.1	112	139	112
Disparity Reduction Aid (Calendar 2002)	42	0.1	2	3	4
County HACA (Payable 2002)	1,239	2.5	54	56	41
Criminal Justice Aid (Payable 2002)	133	0.3	6	6	6
Community Corrections Funding (2002)	238	0.5	10	14	16
Total Aids	49,742	100.0	2,175	1,775	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,695	86.8	74	71	65
Agricultural Market Value Credit	251	12.8	11	10	4
Miscellaneous Credits	6	0.3	0	0	4
Total Property Tax Credits	1,952	100.0	85	81	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	372	53.2	16	18	18
Regular (Renters)	323	46.2	14	19	26
Targeting Refund	4	0.5	0	0	0
Total Property Tax Refunds	699	100.0	31	38	44
Total Aids/Credits	\$52,393	100.0%	\$2,290	\$1,894	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$6,334	43.0%	\$277	\$369	\$308
City/Town Levy	4,053	27.5	177	195	219
School District Net Tax Capacity Levy	3,010	20.4	132	112	151
School District Referendum Market Value Levy	80	0.5	3	19	42
Miscellaneous District Levy	265	1.8	12	22	146
State Property Tax Levy	983	6.7	43	61	116
Total Levy	\$14,725	100.0%	\$644	\$779	\$983
Less Property Tax Credits	1,952		85	81	72
Net Property Taxes Payable	12,773		558	698	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,210,670		\$52,925	\$56,147	\$58,006
Referendum Market Valuation	749,239		\$32,754	\$34,181	\$50,165
Net Tax Capacity (NTC)	11,572		506	554	677
C. Average Local NTC Tax Rate	118.064				
Avg. Referendum Mkt. Value Tax Rate	0.011				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$14,345	48.2%	\$627	\$697	\$1,011
Sales/Use Tax (Calendar 2001)	5,475	18.4	239	450	606
Motor Vehicle Sales Tax (Calendar 2001)	2,940	9.9	129	127	120
Motor Vehicle License Tax (Calendar 2001)	2,198	7.4	96	96	95
Motor Fuels Tax (Calendar 2001)	2,700	9.1	118	121	119
Corporate Income Tax (Calendar 2001)	1,094	3.7	48	80	124
State Property Tax (Payable 2002)	983	3.3	43	61	116
Total State Taxes	\$29,735	100.0%	\$1,300	\$1,632	\$2,192

I. Major State Aids/Credits	MILLE LACS			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$34,936	62.6%	\$1,485	\$1,026	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	9,161	16.4	389	250	269
Minnesota Family Investment Program	396	0.7	17	13	18
General Assistance including GAMC	995	1.8	42	27	35
Social Services	3,365	6.0	143	141	159
Miscellaneous	343	0.6	15	15	21
Total	14,260	25.5	606	445	502
Highway Aid (Calendar 2002)					
County Aid	3,030	5.4	129	118	74
Municipal Aid	0	0.0	0	5	23
Township Aid	204	0.4	9	9	6
Total	3,234	5.8	137	131	104
Local Government Aid (Calendar 2002)	1,536	2.8	65	51	112
Disparity Reduction Aid (Calendar 2002)	46	0.1	2	1	4
County HACA (Payable 2002)	1,152	2.1	49	59	41
Criminal Justice Aid (Payable 2002)	146	0.3	6	5	6
Community Corrections Funding (2002)	512	0.9	22	18	16
Total Aids	55,823	100.0	2,372	1,737	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,670	91.6	71	73	65
Agricultural Market Value Credit	151	8.3	6	7	4
Miscellaneous Credits	2	0.1	0	0	4
Total Property Tax Credits	1,822	100.0	77	80	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	601	60.6	26	22	18
Regular (Renters)	388	39.2	17	14	26
Targeting Refund	2	0.2	0	0	0
Total Property Tax Refunds	992	100.0	42	36	44
Total Aids/Credits	\$58,637	100.0%	\$2,492	\$1,853	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$8,523	52.9%	\$362	\$338	\$308
City/Town Levy	2,972	18.4	126	160	219
School District Net Tax Capacity Levy	2,940	18.2	125	140	151
School District Referendum Market Value Levy	3	0.0	0	15	42
Miscellaneous District Levy	474	2.9	20	20	146
State Property Tax Levy	1,205	7.5	51	50	116
Total Levy	\$16,118	100.0%	\$685	\$724	\$983
Less Property Tax Credits	1,822		77	80	72
Net Property Taxes Payable	14,295		607	644	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$961,590		\$40,865	\$45,982	\$58,006
Referendum Market Valuation	730,889		\$31,061	\$37,411	\$50,165
Net Tax Capacity (NTC)	9,894		420	478	677
C. Average Local NTC Tax Rate	150.697				
Avg. Referendum Mkt. Value Tax Rate	0.000				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$14,016	38.8%	\$596	\$726	\$1,011
Sales/Use Tax (Calendar 2001)	9,864	27.3	419	327	606
Motor Vehicle Sales Tax (Calendar 2001)	2,874	8.0	122	126	120
Motor Vehicle License Tax (Calendar 2001)	2,122	5.9	90	95	95
Motor Fuels Tax (Calendar 2001)	4,475	12.4	190	169	119
Corporate Income Tax (Calendar 2001)	1,534	4.3	65	44	124
State Property Tax (Payable 2002)	1,205	3.3	51	50	116
Total State Taxes	\$36,091	100.0%	\$1,534	\$1,537	\$2,192

I. Major State Aids/Credits	MORRISON			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$35,336	56.1%	\$1,092	\$977	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	9,982	15.8	309	329	269
Minnesota Family Investment Program	300	0.5	9	15	18
General Assistance including GAMC	696	1.1	21	33	35
Social Services	5,285	8.4	163	185	159
Miscellaneous	556	0.9	17	21	21
Total	16,819	26.7	520	584	502
Highway Aid (Calendar 2002)					
County Aid	4,223	6.7	131	118	74
Municipal Aid	418	0.7	13	8	23
Township Aid	513	0.8	16	13	6
Total	5,154	8.2	159	139	104
Local Government Aid (Calendar 2002)	3,167	5.0	98	91	112
Disparity Reduction Aid (Calendar 2002)	56	0.1	2	2	4
County HACA (Payable 2002)	1,701	2.7	53	46	41
Criminal Justice Aid (Payable 2002)	171	0.3	5	6	6
Community Corrections Funding (2002)	586	0.9	18	17	16
Total Aids	62,991	100.0	1,947	1,862	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	2,269	84.1	70	69	65
Agricultural Market Value Credit	429	15.9	13	7	4
Miscellaneous Credits	0	0.0	0	6	4
Total Property Tax Credits	2,699	100.0	83	83	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	755	59.1	23	15	18
Regular (Renters)	514	40.3	16	15	26
Targeting Refund	7	0.6	0	0	0
Total Property Tax Refunds	1,276	100.0	39	31	44
Total Aids/Credits	\$66,965	100.0%	\$2,070	\$1,976	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$10,002	48.9%	\$309	\$337	\$308
City/Town Levy	4,669	22.8	144	194	219
School District Net Tax Capacity Levy	2,951	14.4	91	133	151
School District Referendum Market Value Levy	82	0.4	3	5	42
Miscellaneous District Levy	870	4.3	27	22	146
State Property Tax Levy	1,875	9.2	58	130	116
Total Levy	\$20,449	100.0%	\$632	\$821	\$983
Less Property Tax Credits	2,699		83	83	72
Net Property Taxes Payable	17,750		549	738	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,431,798		\$44,251	\$61,489	\$58,006
Referendum Market Valuation	969,913		\$29,976	\$38,659	\$50,165
Net Tax Capacity (NTC)	14,345		443	652	677
C. Average Local NTC Tax Rate	128.490				
Avg. Referendum Mkt. Value Tax Rate	0.015				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$17,003	40.9%	\$526	\$656	\$1,011
Sales/Use Tax (Calendar 2001)	9,065	21.8	280	495	606
Motor Vehicle Sales Tax (Calendar 2001)	4,027	9.7	124	123	120
Motor Vehicle License Tax (Calendar 2001)	2,925	7.0	90	92	95
Motor Fuels Tax (Calendar 2001)	5,279	12.7	163	149	119
Corporate Income Tax (Calendar 2001)	1,427	3.4	44	51	124
State Property Tax (Payable 2002)	1,875	4.5	58	130	116
Total State Taxes	\$41,602	100.0%	\$1,286	\$1,696	\$2,192

I. Major State Aids/Credits	MOWER			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$31,970	45.2%	\$821	\$825	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	12,144	17.2	312	229	269
Minnesota Family Investment Program	487	0.7	12	11	18
General Assistance including GAMC	1,384	2.0	36	27	35
Social Services	6,112	8.6	157	150	159
Miscellaneous	670	0.9	17	16	21
Total	20,797	29.4	534	434	502
Highway Aid (Calendar 2002)					
County Aid	4,195	5.9	108	96	74
Municipal Aid	1,338	1.9	34	19	23
Township Aid	667	0.9	17	11	6
Total	6,200	8.8	159	126	104
Local Government Aid (Calendar 2002)	8,788	12.4	226	148	112
Disparity Reduction Aid (Calendar 2002)	408	0.6	10	4	4
County HACA (Payable 2002)	1,745	2.5	45	41	41
Criminal Justice Aid (Payable 2002)	249	0.4	6	5	6
Community Corrections Funding (2002)	510	0.7	13	13	16
Total Aids	70,666	100.0	1,815	1,598	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	2,763	90.4	71	70	65
Agricultural Market Value Credit	294	9.6	8	7	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,057	100.0	79	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	249	24.3	6	13	18
Regular (Renters)	751	73.5	19	19	26
Targeting Refund	22	2.2	1	0	0
Total Property Tax Refunds	1,022	100.0	26	33	44
Total Aids/Credits	\$74,745	100.0%	\$1,919	\$1,708	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$7,644	38.5%	\$196	\$294	\$308
City/Town Levy	5,214	26.3	134	194	219
School District Net Tax Capacity Levy	3,490	17.6	90	144	151
School District Referendum Market Value Levy	971	4.9	25	28	42
Miscellaneous District Levy	673	3.4	17	25	146
State Property Tax Levy	1,842	9.3	47	73	116
Total Levy	\$19,833	100.0%	\$509	\$759	\$983
Less Property Tax Credits	3,057		79	77	72
Net Property Taxes Payable	16,776		431	681	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,831,271		\$47,028	\$51,785	\$58,006
Referendum Market Valuation	1,108,251		\$28,460	\$40,089	\$50,165
Net Tax Capacity (NTC)	18,035		463	556	677
C. Average Local NTC Tax Rate	94.371				
Avg. Referendum Mkt. Value Tax Rate	0.088				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$25,269	45.7%	\$649	\$827	\$1,011
Sales/Use Tax (Calendar 2001)	12,657	22.9	325	417	606
Motor Vehicle Sales Tax (Calendar 2001)	4,691	8.5	120	121	120
Motor Vehicle License Tax (Calendar 2001)	3,509	6.3	90	93	95
Motor Fuels Tax (Calendar 2001)	4,569	8.3	117	125	119
Corporate Income Tax (Calendar 2001)	2,771	5.0	71	97	124
State Property Tax (Payable 2002)	1,842	3.3	47	73	116
Total State Taxes	\$55,307	100.0%	\$1,420	\$1,753	\$2,192

I. Major State Aids/Credits	MURRAY			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$6,762	39.2%	\$744	\$890	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance				310	269
Minnesota Family Investment Program		See Note		10	18
General Assistance including GAMC				21	35
Social Services				172	159
Miscellaneous				17	21
Total	4,682	27.1	515	530	502
Highway Aid (Calendar 2002)					
County Aid	2,897	16.8	319	226	74
Municipal Aid	35	0.2	4	10	23
Township Aid	418	2.4	46	32	6
Total	3,350	19.4	369	267	104
Local Government Aid (Calendar 2002)	1,483	8.6	163	189	112
Disparity Reduction Aid (Calendar 2002)	90	0.5	10	7	4
County HACA (Payable 2002)	794	4.6	87	61	41
Criminal Justice Aid (Payable 2002)	39	0.2	4	5	6
Community Corrections Funding (2002)	57	0.3	6	17	16
Total Aids	17,256	100.0	1,899	1,966	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	541	71.1	60	59	65
Agricultural Market Value Credit	220	28.9	24	16	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	761	100.0	84	76	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	81	60.7	9	11	18
Regular (Renters)	51	38.3	6	15	26
Targeting Refund	1	1.0	0	0	0
Total Property Tax Refunds	134	100.0	15	26	44
Total Aids/Credits	\$18,150	100.0%	\$1,998	\$2,068	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$3,545	49.5%	\$390	\$362	\$308
City/Town Levy	1,685	23.5	185	181	219
School District Net Tax Capacity Levy	846	11.8	93	125	151
School District Referendum Market Value Levy	498	7.0	55	20	42
Miscellaneous District Levy	76	1.1	8	26	146
State Property Tax Levy	513	7.2	56	65	116
Total Levy	\$7,163	100.0%	\$788	\$779	\$983
Less Property Tax Credits	761		84	76	72
Net Property Taxes Payable	6,403		705	703	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$758,949		\$83,530	\$65,536	\$58,006
Referendum Market Valuation	211,739		\$23,304	\$26,331	\$50,165
Net Tax Capacity (NTC)	6,564		722	613	677
C. Average Local NTC Tax Rate	93.722				
Avg. Referendum Mkt. Value Tax Rate	0.235				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$5,198	46.1%	\$572	\$570	\$1,011
Sales/Use Tax (Calendar 2001)	2,001	17.8	220	374	606
Motor Vehicle Sales Tax (Calendar 2001)	1,193	10.6	131	124	120
Motor Vehicle License Tax (Calendar 2001)	888	7.9	98	93	95
Motor Fuels Tax (Calendar 2001)	1,140	10.1	125	150	119
Corporate Income Tax (Calendar 2001)	332	2.9	37	63	124
State Property Tax (Payable 2002)	513	4.6	56	65	116
Total State Taxes	\$11,264	100.0%	\$1,240	\$1,439	\$2,192

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$21.0 million, which was allocated to the counties on a per capita basis (\$4.682 million estimated to Murray county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	NICOLLET			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$12,835	37.4%	\$421	\$787	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	5,782	16.8	190	255	269
Minnesota Family Investment Program	429	1.2	14	12	18
General Assistance including GAMC	540	1.6	18	20	35
Social Services	3,736	10.9	123	151	159
Miscellaneous	315	0.9	10	14	21
Total	10,802	31.5	355	452	502
Highway Aid (Calendar 2002)					
County Aid	2,910	8.5	95	136	74
Municipal Aid	951	2.8	31	17	23
Township Aid	235	0.7	8	13	6
Total	4,096	11.9	134	165	104
Local Government Aid (Calendar 2002)	4,656	13.6	153	184	112
Disparity Reduction Aid (Calendar 2002)	28	0.1	1	4	4
County HACA (Payable 2002)	1,136	3.3	37	47	41
Criminal Justice Aid (Payable 2002)	165	0.5	5	5	6
Community Corrections Funding (2002)	606	1.8	20	15	16
Total Aids	34,325	100.0	1,126	1,659	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,989	90.5	65	67	65
Agricultural Market Value Credit	209	9.5	7	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,198	100.0	72	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	277	31.6	9	13	18
Regular (Renters)	598	68.3	20	19	26
Targeting Refund	1	0.1	0	0	0
Total Property Tax Refunds	876	100.0	29	32	44
Total Aids/Credits	\$37,399	100.0%	\$1,227	\$1,768	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$9,444	46.7%	\$310	\$317	\$308
City/Town Levy	5,011	24.8	164	179	219
School District Net Tax Capacity Levy	2,888	14.3	95	98	151
School District Referendum Market Value Levy	415	2.1	14	14	42
Miscellaneous District Levy	434	2.1	14	22	146
State Property Tax Levy	2,047	10.1	67	68	116
Total Levy	\$20,239	100.0%	\$664	\$698	\$983
Less Property Tax Credits	2,198		72	77	72
Net Property Taxes Payable	18,041		592	621	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,706,814		\$56,014	\$58,076	\$58,006
Referendum Market Valuation	1,184,465		\$38,872	\$33,811	\$50,165
Net Tax Capacity (NTC)	17,547		576	577	677
C. Average Local NTC Tax Rate	101.310				
Avg. Referendum Mkt. Value Tax Rate	0.035				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$24,006	52.5%	\$788	\$683	\$1,011
Sales/Use Tax (Calendar 2001)	7,190	15.7	236	449	606
Motor Vehicle Sales Tax (Calendar 2001)	3,457	7.6	113	122	120
Motor Vehicle License Tax (Calendar 2001)	2,670	5.8	88	92	95
Motor Fuels Tax (Calendar 2001)	3,840	8.4	126	124	119
Corporate Income Tax (Calendar 2001)	2,507	5.5	82	73	124
State Property Tax (Payable 2002)	2,047	4.5	67	68	116
Total State Taxes	\$45,718	100.0%	\$1,500	\$1,611	\$2,192

I. Major State Aids/Credits	NOBLES			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$20,152	48.4%	\$981	\$890	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	6,714	16.1	327	310	269
Minnesota Family Investment Program	319	0.8	16	10	18
General Assistance including GAMC	618	1.5	30	21	35
Social Services	2,942	7.1	143	172	159
Miscellaneous	353	0.8	17	17	21
Total	10,946	26.3	533	530	502
Highway Aid (Calendar 2002)					
County Aid	3,858	9.3	188	226	74
Municipal Aid	405	1.0	20	10	23
Township Aid	396	1.0	19	32	6
Total	4,659	11.2	227	267	104
Local Government Aid (Calendar 2002)	4,365	10.5	213	189	112
Disparity Reduction Aid (Calendar 2002)	148	0.4	7	7	4
County HACA (Payable 2002)	930	2.2	45	61	41
Criminal Justice Aid (Payable 2002)	104	0.2	5	5	6
Community Corrections Funding (2002)	329	0.8	16	17	16
Total Aids	41,633	100.0	2,028	1,966	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,173	81.3	57	59	65
Agricultural Market Value Credit	270	18.7	13	16	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,444	100.0	70	76	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	213	38.9	10	11	18
Regular (Renters)	332	60.8	16	15	26
Targeting Refund	2	0.3	0	0	0
Total Property Tax Refunds	546	100.0	27	26	44
Total Aids/Credits	\$43,623	100.0%	\$2,125	\$2,068	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$6,179	42.7%	\$301	\$362	\$308
City/Town Levy	3,561	24.6	173	181	219
School District Net Tax Capacity Levy	2,577	17.8	126	125	151
School District Referendum Market Value Levy	249	1.7	12	20	42
Miscellaneous District Levy	694	4.8	34	26	146
State Property Tax Levy	1,201	8.3	59	65	116
Total Levy	\$14,462	100.0%	\$704	\$779	\$983
Less Property Tax Credits	1,444		70	76	72
Net Property Taxes Payable	13,018		634	703	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,149,529		\$55,987	\$65,536	\$58,006
Referendum Market Valuation	510,928		\$24,884	\$26,331	\$50,165
Net Tax Capacity (NTC)	10,871		529	613	677
C. Average Local NTC Tax Rate	119.691				
Avg. Referendum Mkt. Value Tax Rate	0.049				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$10,643	36.6%	\$518	\$570	\$1,011
Sales/Use Tax (Calendar 2001)	8,252	28.4	402	374	606
Motor Vehicle Sales Tax (Calendar 2001)	2,506	8.6	122	124	120
Motor Vehicle License Tax (Calendar 2001)	1,853	6.4	90	93	95
Motor Fuels Tax (Calendar 2001)	3,296	11.3	161	150	119
Corporate Income Tax (Calendar 2001)	1,332	4.6	65	63	124
State Property Tax (Payable 2002)	1,201	4.1	59	65	116
Total State Taxes	\$29,084	100.0%	\$1,417	\$1,439	\$2,192

I. Major State Aids/Credits	NORMAN			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$7,841	41.7%	\$1,070	\$1,086	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	3,666	19.5	500	355	269
Minnesota Family Investment Program	90	0.5	12	12	18
General Assistance including GAMC	138	0.7	19	30	35
Social Services	1,274	6.8	174	194	159
Miscellaneous	136	0.7	18	18	21
Total	5,303	28.2	724	610	502
Highway Aid (Calendar 2002)					
County Aid	3,297	17.5	450	295	74
Municipal Aid	0	0.0	0	16	23
Township Aid	275	1.5	38	62	6
Total	3,572	19.0	488	373	104
Local Government Aid (Calendar 2002)	1,298	6.9	177	161	112
Disparity Reduction Aid (Calendar 2002)	35	0.2	5	6	4
County HACA (Payable 2002)	592	3.1	81	53	41
Criminal Justice Aid (Payable 2002)	31	0.2	4	5	6
Community Corrections Funding (2002)	124	0.7	17	20	16
Total Aids	18,797	100.0	2,566	2,314	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	351	71.1	48	54	65
Agricultural Market Value Credit	143	28.9	19	13	4
Miscellaneous Credits	0	0.0	0	10	4
Total Property Tax Credits	494	100.0	67	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	67	45.6	9	10	18
Regular (Renters)	77	52.5	11	13	26
Targeting Refund	3	1.9	0	0	0
Total Property Tax Refunds	148	100.0	20	23	44
Total Aids/Credits	\$19,438	100.0%	\$2,653	\$2,415	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$2,813	49.5%	\$384	\$334	\$308
City/Town Levy	1,304	23.0	178	177	219
School District Net Tax Capacity Levy	794	14.0	108	123	151
School District Referendum Market Value Levy	229	4.0	31	22	42
Miscellaneous District Levy	338	5.9	46	42	146
State Property Tax Levy	203	3.6	28	78	116
Total Levy	\$5,681	100.0%	\$776	\$776	\$983
Less Property Tax Credits	494		67	77	72
Net Property Taxes Payable	5,187		708	699	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$453,780		\$61,941	\$48,798	\$58,006
Referendum Market Valuation	123,355		\$16,838	\$24,095	\$50,165
Net Tax Capacity (NTC)	3,941		538	494	677
C. Average Local NTC Tax Rate	133.206				
Avg. Referendum Mkt. Value Tax Rate	0.186				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$3,880	41.5%	\$530	\$681	\$1,011
Sales/Use Tax (Calendar 2001)	2,168	23.2	296	302	606
Motor Vehicle Sales Tax (Calendar 2001)	976	10.5	133	124	120
Motor Vehicle License Tax (Calendar 2001)	723	7.7	99	92	95
Motor Fuels Tax (Calendar 2001)	1,168	12.5	159	140	119
Corporate Income Tax (Calendar 2001)	224	2.4	31	56	124
State Property Tax (Payable 2002)	203	2.2	28	78	116
Total State Taxes	\$9,342	100.0%	\$1,275	\$1,474	\$2,192

I. Major State Aids/Credits	OLMSTED			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$106,372	55.6%	\$819	\$825	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	25,371	13.3	195	229	269
Minnesota Family Investment Program	1,869	1.0	14	11	18
General Assistance including GAMC	4,529	2.4	35	27	35
Social Services	21,346	11.2	164	150	159
Miscellaneous	2,662	1.4	21	16	21
Total	55,777	29.1	430	434	502
Highway Aid (Calendar 2002)					
County Aid	5,229	2.7	40	96	74
Municipal Aid	2,901	1.5	22	19	23
Township Aid	447	0.2	3	11	6
Total	8,577	4.5	66	126	104
Local Government Aid (Calendar 2002)	12,303	6.4	95	148	112
Disparity Reduction Aid (Calendar 2002)	33	0.0	0	4	4
County HACA (Payable 2002)	5,999	3.1	46	41	41
Criminal Justice Aid (Payable 2002)	678	0.4	5	5	6
Community Corrections Funding (2002)	1,670	0.9	13	13	16
Total Aids	191,409	100.0	1,475	1,598	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	9,043	96.6	70	70	65
Agricultural Market Value Credit	323	3.4	2	7	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	9,366	100.0	72	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	1,488	31.4	11	13	18
Regular (Renters)	3,246	68.4	25	19	26
Targeting Refund	11	0.2	0	0	0
Total Property Tax Refunds	4,745	100.0	37	33	44
Total Aids/Credits	\$205,520	100.0%	\$1,583	\$1,708	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$44,582	37.9%	\$343	\$294	\$308
City/Town Levy	27,873	23.7	215	194	219
School District Net Tax Capacity Levy	21,285	18.1	164	144	151
School District Referendum Market Value Levy	7,019	6.0	54	28	42
Miscellaneous District Levy	3,827	3.3	29	25	146
State Property Tax Levy	13,066	11.1	101	73	116
Total Levy	\$117,652	100.0%	\$906	\$759	\$983
Less Property Tax Credits	9,366		72	77	72
Net Property Taxes Payable	108,286		834	681	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$6,655,973		\$51,277	\$51,785	\$58,006
Referendum Market Valuation	6,178,917		\$47,602	\$40,089	\$50,165
Net Tax Capacity (NTC)	77,753		599	556	677
C. Average Local NTC Tax Rate	125.458				
Avg. Referendum Mkt. Value Tax Rate	0.114				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$144,773	47.3%	\$1,115	\$827	\$1,011
Sales/Use Tax (Calendar 2001)	86,404	28.2	666	417	606
Motor Vehicle Sales Tax (Calendar 2001)	15,521	5.1	120	121	120
Motor Vehicle License Tax (Calendar 2001)	12,488	4.1	96	93	95
Motor Fuels Tax (Calendar 2001)	13,207	4.3	102	125	119
Corporate Income Tax (Calendar 2001)	20,521	6.7	158	97	124
State Property Tax (Payable 2002)	13,066	4.3	101	73	116
Total State Taxes	\$305,980	100.0%	\$2,357	\$1,753	\$2,192

I. Major State Aids/Credits	OTTER TAIL			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$43,630	46.4%	\$752	\$862	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	17,587	18.7	303	308	269
Minnesota Family Investment Program	533	0.6	9	14	18
General Assistance including GAMC	1,470	1.6	25	30	35
Social Services	9,382	10.0	162	183	159
Miscellaneous	921	1.0	16	17	21
Total	29,894	31.8	515	552	502
Highway Aid (Calendar 2002)					
County Aid	8,699	9.3	150	158	74
Municipal Aid	652	0.7	11	13	23
Township Aid	1,054	1.1	18	18	6
Total	10,405	11.1	179	189	104
Local Government Aid (Calendar 2002)	6,436	6.8	111	132	112
Disparity Reduction Aid (Calendar 2002)	34	0.0	1	2	4
County HACA (Payable 2002)	2,799	3.0	48	52	41
Criminal Justice Aid (Payable 2002)	290	0.3	5	5	6
Community Corrections Funding (2002)	488	0.5	8	15	16
Total Aids	93,976	100.0	1,620	1,809	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	4,047	87.1	70	67	65
Agricultural Market Value Credit	597	12.9	10	9	4
Miscellaneous Credits	0	0.0	0	10	4
Total Property Tax Credits	4,644	100.0	80	86	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	454	33.8	8	12	18
Regular (Renters)	886	65.9	15	17	26
Targeting Refund	4	0.3	0	0	0
Total Property Tax Refunds	1,345	100.0	23	29	44
Total Aids/Credits	\$99,965	100.0%	\$1,724	\$1,924	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$15,679	40.7%	\$270	\$329	\$308
City/Town Levy	9,274	24.1	160	146	219
School District Net Tax Capacity Levy	5,739	14.9	99	99	151
School District Referendum Market Value Levy	1,168	3.0	20	11	42
Miscellaneous District Levy	1,411	3.7	24	31	146
State Property Tax Levy	5,245	13.6	90	76	116
Total Levy	\$38,515	100.0%	\$664	\$693	\$983
Less Property Tax Credits	4,644		80	86	72
Net Property Taxes Payable	33,871		584	607	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$3,344,050		\$57,664	\$54,869	\$58,006
Referendum Market Valuation	1,992,524		\$34,359	\$32,892	\$50,165
Net Tax Capacity (NTC)	34,293		591	557	677
C. Average Local NTC Tax Rate	93.440				
Avg. Referendum Mkt. Value Tax Rate	0.062				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$33,902	37.5%	\$585	\$613	\$1,011
Sales/Use Tax (Calendar 2001)	27,635	30.6	477	436	606
Motor Vehicle Sales Tax (Calendar 2001)	7,149	7.9	123	119	120
Motor Vehicle License Tax (Calendar 2001)	5,245	5.8	90	89	95
Motor Fuels Tax (Calendar 2001)	8,217	9.1	142	142	119
Corporate Income Tax (Calendar 2001)	2,914	3.2	50	60	124
State Property Tax (Payable 2002)	5,245	5.8	90	76	116
Total State Taxes	\$90,307	100.0%	\$1,557	\$1,535	\$2,192

I. Major State Aids/Credits	PENNINGTON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$13,994	49.5%	\$1,032	\$1,086	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	4,579	16.2	338	355	269
Minnesota Family Investment Program	119	0.4	9	12	18
General Assistance including GAMC	404	1.4	30	30	35
Social Services	2,621	9.3	193	194	159
Miscellaneous	349	1.2	26	18	21
Total	8,072	28.5	595	610	502
Highway Aid (Calendar 2002)					
County Aid	2,225	7.9	164	295	74
Municipal Aid	535	1.9	39	16	23
Township Aid	137	0.5	10	62	6
Total	2,897	10.2	214	373	104
Local Government Aid (Calendar 2002)	2,223	7.9	164	161	112
Disparity Reduction Aid (Calendar 2002)	184	0.7	14	6	4
County HACA (Payable 2002)	578	2.0	43	53	41
Criminal Justice Aid (Payable 2002)	79	0.3	6	5	6
Community Corrections Funding (2002)	272	1.0	20	20	16
Total Aids	28,298	100.0	2,086	2,314	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	749	88.7	55	54	65
Agricultural Market Value Credit	96	11.3	7	13	4
Miscellaneous Credits	0	0.0	0	10	4
Total Property Tax Credits	845	100.0	62	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	174	42.0	13	10	18
Regular (Renters)	238	57.7	18	13	26
Targeting Refund	1	0.2	0	0	0
Total Property Tax Refunds	413	100.0	30	23	44
Total Aids/Credits	\$29,556	100.0%	\$2,179	\$2,415	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$4,373	47.7%	\$322	\$334	\$308
City/Town Levy	1,923	21.0	142	177	219
School District Net Tax Capacity Levy	1,640	17.9	121	123	151
School District Referendum Market Value Levy	87	0.9	6	22	42
Miscellaneous District Levy	278	3.0	20	42	146
State Property Tax Levy	866	9.4	64	78	116
Total Levy	\$9,166	100.0%	\$676	\$776	\$983
Less Property Tax Credits	845		62	77	72
Net Property Taxes Payable	8,320		613	699	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$428,033		\$31,559	\$48,798	\$58,006
Referendum Market Valuation	320,237		\$23,611	\$24,095	\$50,165
Net Tax Capacity (NTC)	4,683		345	494	677
C. Average Local NTC Tax Rate	175.386				
Avg. Referendum Mkt. Value Tax Rate	0.027				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$15,541	55.2%	\$1,146	\$681	\$1,011
Sales/Use Tax (Calendar 2001)	6,270	22.3	462	302	606
Motor Vehicle Sales Tax (Calendar 2001)	1,655	5.9	122	124	120
Motor Vehicle License Tax (Calendar 2001)	1,206	4.3	89	92	95
Motor Fuels Tax (Calendar 2001)	1,458	5.2	107	140	119
Corporate Income Tax (Calendar 2001)	1,178	4.2	87	56	124
State Property Tax (Payable 2002)	866	3.1	64	78	116
Total State Taxes	\$28,173	100.0%	\$2,077	\$1,474	\$2,192

I. Major State Aids/Credits	PINE			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$24,008	49.8%	\$878	\$1,026	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	8,576	17.8	314	250	269
Minnesota Family Investment Program	488	1.0	18	13	18
General Assistance including GAMC	603	1.3	22	27	35
Social Services	3,748	7.8	137	141	159
Miscellaneous	561	1.2	21	15	21
Total	13,976	29.0	511	445	502
Highway Aid (Calendar 2002)					
County Aid	6,067	12.6	222	118	74
Municipal Aid	0	0.0	0	5	23
Township Aid	588	1.2	22	9	6
Total	6,655	13.8	243	131	104
Local Government Aid (Calendar 2002)	1,686	3.5	62	51	112
Disparity Reduction Aid (Calendar 2002)	2	0.0	0	1	4
County HACA (Payable 2002)	1,275	2.6	47	59	41
Criminal Justice Aid (Payable 2002)	168	0.3	6	5	6
Community Corrections Funding (2002)	440	0.9	16	18	16
Total Aids	48,211	100.0	1,763	1,737	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,803	87.9	66	73	65
Agricultural Market Value Credit	239	11.7	9	7	4
Miscellaneous Credits	10	0.5	0	0	4
Total Property Tax Credits	2,052	100.0	75	80	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	310	48.7	11	22	18
Regular (Renters)	324	50.8	12	14	26
Targeting Refund	3	0.5	0	0	0
Total Property Tax Refunds	637	100.0	23	36	44
Total Aids/Credits	\$50,901	100.0%	\$1,862	\$1,853	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$8,684	47.3%	\$318	\$338	\$308
City/Town Levy	3,475	18.9	127	160	219
School District Net Tax Capacity Levy	3,284	17.9	120	140	151
School District Referendum Market Value Levy	417	2.3	15	15	42
Miscellaneous District Levy	594	3.2	22	20	146
State Property Tax Levy	1,891	10.3	69	50	116
Total Levy	\$18,345	100.0%	\$671	\$724	\$983
Less Property Tax Credits	2,052		75	80	72
Net Property Taxes Payable	16,293		596	644	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,233,302		\$45,110	\$45,982	\$58,006
Referendum Market Valuation	833,226		\$30,476	\$37,411	\$50,165
Net Tax Capacity (NTC)	12,841		470	478	677
C. Average Local NTC Tax Rate	124.889				
Avg. Referendum Mkt. Value Tax Rate	0.050				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$14,357	36.4%	\$525	\$726	\$1,011
Sales/Use Tax (Calendar 2001)	10,075	25.5	368	327	606
Motor Vehicle Sales Tax (Calendar 2001)	3,413	8.7	125	126	120
Motor Vehicle License Tax (Calendar 2001)	2,531	6.4	93	95	95
Motor Fuels Tax (Calendar 2001)	6,382	16.2	233	169	119
Corporate Income Tax (Calendar 2001)	792	2.0	29	44	124
State Property Tax (Payable 2002)	1,891	4.8	69	50	116
Total State Taxes	\$39,441	100.0%	\$1,443	\$1,537	\$2,192

I. Major State Aids/Credits	PIPESTONE			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$10,065	48.6%	\$1,023	\$890	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	3,318	16.0	337	310	269
Minnesota Family Investment Program	102	0.5	10	10	18
General Assistance including GAMC	250	1.2	25	21	35
Social Services	1,410	6.8	143	172	159
Miscellaneous	220	1.1	22	17	21
Total	5,300	25.6	539	530	502
Highway Aid (Calendar 2002)					
County Aid	2,138	10.3	217	226	74
Municipal Aid	0	0.0	0	10	23
Township Aid	192	0.9	19	32	6
Total	2,330	11.2	237	267	104
Local Government Aid (Calendar 2002)	2,038	9.8	207	189	112
Disparity Reduction Aid (Calendar 2002)	150	0.7	15	7	4
County HACA (Payable 2002)	710	3.4	72	61	41
Criminal Justice Aid (Payable 2002)	50	0.2	5	5	6
Community Corrections Funding (2002)	83	0.4	8	17	16
Total Aids	20,727	100.0	2,106	1,966	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	564	78.8	57	59	65
Agricultural Market Value Credit	152	21.2	15	16	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	715	100.0	73	76	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	137	58.6	14	11	18
Regular (Renters)	96	40.8	10	15	26
Targeting Refund	2	0.7	0	0	0
Total Property Tax Refunds	235	100.0	24	26	44
Total Aids/Credits	\$21,677	100.0%	\$2,203	\$2,068	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$3,857	51.6%	\$392	\$362	\$308
City/Town Levy	1,504	20.1	153	181	219
School District Net Tax Capacity Levy	1,097	14.7	111	125	151
School District Referendum Market Value Levy	291	3.9	30	20	42
Miscellaneous District Levy	166	2.2	17	26	146
State Property Tax Levy	564	7.5	57	65	116
Total Levy	\$7,478	100.0%	\$760	\$779	\$983
Less Property Tax Credits	715		73	76	72
Net Property Taxes Payable	6,763		687	703	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$550,053		\$55,900	\$65,536	\$58,006
Referendum Market Valuation	243,285		\$24,724	\$26,331	\$50,165
Net Tax Capacity (NTC)	5,306		539	613	677
C. Average Local NTC Tax Rate	118.796				
Avg. Referendum Mkt. Value Tax Rate	0.251				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$5,007	41.3%	\$509	\$570	\$1,011
Sales/Use Tax (Calendar 2001)	2,734	22.6	278	374	606
Motor Vehicle Sales Tax (Calendar 2001)	1,155	9.5	117	124	120
Motor Vehicle License Tax (Calendar 2001)	860	7.1	87	93	95
Motor Fuels Tax (Calendar 2001)	1,282	10.6	130	150	119
Corporate Income Tax (Calendar 2001)	516	4.3	52	63	124
State Property Tax (Payable 2002)	564	4.7	57	65	116
Total State Taxes	\$12,118	100.0%	\$1,232	\$1,439	\$2,192

I. Major State Aids/Credits	POLK			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$32,081	43.1%	\$1,027	\$1,086	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	11,787	15.8	377	355	269
Minnesota Family Investment Program	699	0.9	22	12	18
General Assistance including GAMC	1,249	1.7	40	30	35
Social Services	7,980	10.7	255	194	159
Miscellaneous	736	1.0	24	18	21
Total	22,451	30.2	718	610	502
Highway Aid (Calendar 2002)					
County Aid	6,961	9.4	223	295	74
Municipal Aid	848	1.1	27	16	23
Township Aid	2,865	3.8	92	62	6
Total	10,675	14.3	342	373	104
Local Government Aid (Calendar 2002)	6,535	8.8	209	161	112
Disparity Reduction Aid (Calendar 2002)	151	0.2	5	6	4
County HACA (Payable 2002)	1,495	2.0	48	53	41
Criminal Justice Aid (Payable 2002)	177	0.2	6	5	6
Community Corrections Funding (2002)	855	1.1	27	20	16
Total Aids	74,421	100.0	2,381	2,314	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,734	59.4	55	54	65
Agricultural Market Value Credit	315	10.8	10	13	4
Miscellaneous Credits	872	29.9	28	10	4
Total Property Tax Credits	2,921	100.0	93	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	428	45.4	14	10	18
Regular (Renters)	503	53.3	16	13	26
Targeting Refund	12	1.3	0	0	0
Total Property Tax Refunds	943	100.0	30	23	44
Total Aids/Credits	\$78,284	100.0%	\$2,505	\$2,415	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$12,139	44.9%	\$388	\$334	\$308
City/Town Levy	6,572	24.3	210	177	219
School District Net Tax Capacity Levy	4,112	15.2	132	123	151
School District Referendum Market Value Levy	450	1.7	14	22	42
Miscellaneous District Levy	1,736	6.4	56	42	146
State Property Tax Levy	2,020	7.5	65	78	116
Total Levy	\$27,028	100.0%	\$865	\$776	\$983
Less Property Tax Credits	2,921		93	77	72
Net Property Taxes Payable	24,108		771	699	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,553,542		\$49,709	\$48,798	\$58,006
Referendum Market Valuation	771,037		\$24,671	\$24,095	\$50,165
Net Tax Capacity (NTC)	15,543		497	494	677
C. Average Local NTC Tax Rate	158.003				
Avg. Referendum Mkt. Value Tax Rate	0.058				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$17,083	41.1%	\$547	\$681	\$1,011
Sales/Use Tax (Calendar 2001)	10,050	24.2	322	302	606
Motor Vehicle Sales Tax (Calendar 2001)	3,690	8.9	118	124	120
Motor Vehicle License Tax (Calendar 2001)	2,763	6.6	88	92	95
Motor Fuels Tax (Calendar 2001)	4,615	11.1	148	140	119
Corporate Income Tax (Calendar 2001)	1,346	3.2	43	56	124
State Property Tax (Payable 2002)	2,020	4.9	65	78	116
Total State Taxes	\$41,566	100.0%	\$1,330	\$1,474	\$2,192

I. Major State Aids/Credits	POPE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$9,228	43.8%	\$823	\$862	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	3,543	16.8	316	308	269
Minnesota Family Investment Program	64	0.3	6	14	18
General Assistance including GAMC	480	2.3	43	30	35
Social Services	1,747	8.3	156	183	159
Miscellaneous	221	1.0	20	17	21
Total	6,055	28.7	540	552	502
Highway Aid (Calendar 2002)					
County Aid	3,130	14.8	279	158	74
Municipal Aid	0	0.0	0	13	23
Township Aid	260	1.2	23	18	6
Total	3,390	16.1	302	189	104
Local Government Aid (Calendar 2002)	1,364	6.5	122	132	112
Disparity Reduction Aid (Calendar 2002)	49	0.2	4	2	4
County HACA (Payable 2002)	842	4.0	75	52	41
Criminal Justice Aid (Payable 2002)	52	0.2	5	5	6
Community Corrections Funding (2002)	112	0.5	10	15	16
Total Aids	21,092	100.0	1,881	1,809	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	792	81.1	71	67	65
Agricultural Market Value Credit	177	18.2	16	9	4
Miscellaneous Credits	7	0.7	1	10	4
Total Property Tax Credits	976	100.0	87	86	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	191	53.2	17	12	18
Regular (Renters)	166	46.2	15	17	26
Targeting Refund	2	0.5	0	0	0
Total Property Tax Refunds	358	100.0	32	29	44
Total Aids/Credits	\$22,427	100.0%	\$2,000	\$1,924	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$3,633	42.9%	\$324	\$329	\$308
City/Town Levy	1,948	23.0	174	146	219
School District Net Tax Capacity Levy	1,596	18.8	142	99	151
School District Referendum Market Value Levy	34	0.4	3	11	42
Miscellaneous District Levy	660	7.8	59	31	146
State Property Tax Levy	607	7.2	54	76	116
Total Levy	\$8,478	100.0%	\$756	\$693	\$983
Less Property Tax Credits	976		87	86	72
Net Property Taxes Payable	7,502		669	607	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$655,814		\$58,471	\$54,869	\$58,006
Referendum Market Valuation	329,588		\$29,386	\$32,892	\$50,165
Net Tax Capacity (NTC)	6,118		546	557	677
C. Average Local NTC Tax Rate	128.095				
Avg. Referendum Mkt. Value Tax Rate	0.010				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$6,943	43.0%	\$619	\$613	\$1,011
Sales/Use Tax (Calendar 2001)	3,795	23.5	338	436	606
Motor Vehicle Sales Tax (Calendar 2001)	1,477	9.1	132	119	120
Motor Vehicle License Tax (Calendar 2001)	1,090	6.8	97	89	95
Motor Fuels Tax (Calendar 2001)	1,535	9.5	137	142	119
Corporate Income Tax (Calendar 2001)	698	4.3	62	60	124
State Property Tax (Payable 2002)	607	3.8	54	76	116
Total State Taxes	\$16,145	100.0%	\$1,439	\$1,535	\$2,192

I. Major State Aids/Credits	RAMSEY			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$487,372	50.5%	\$947	\$814	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	186,075	19.3	361	261	269
Minnesota Family Investment Program	19,177	2.0	37	22	18
General Assistance including GAMC	24,379	2.5	47	40	35
Social Services	97,418	10.1	189	155	159
Miscellaneous	15,100	1.6	29	24	21
Total	342,148	35.4	665	503	502
Highway Aid (Calendar 2002)					
County Aid	13,524	1.4	26	26	74
Municipal Aid	16,370	1.7	32	30	23
Township Aid	15	0.0	0	0	6
Total	29,909	3.1	58	56	104
Local Government Aid (Calendar 2002)	78,244	8.1	152	88	112
Disparity Reduction Aid (Calendar 2002)	624	0.1	1	0	4
County HACA (Payable 2002)	13,630	1.4	26	35	41
Criminal Justice Aid (Payable 2002)	4,082	0.4	8	7	6
Community Corrections Funding (2002)	9,863	1.0	19	15	16
Total Aids	965,872	100.0	1,876	1,518	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	31,097	100.0	60	62	65
Agricultural Market Value Credit	1	0.0	0	0	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	31,098	100.0	60	63	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	8,755	29.2	17	21	18
Regular (Renters)	21,185	70.7	41	33	26
Targeting Refund	12	0.0	0	0	0
Total Property Tax Refunds	29,953	100.0	58	54	44
Total Aids/Credits	\$1,026,923	100.0%	\$1,995	\$1,635	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$141,855	29.4%	\$276	\$291	\$308
City/Town Levy	90,845	18.8	176	256	219
School District Net Tax Capacity Levy	71,034	14.7	138	170	151
School District Referendum Market Value Levy	13,590	2.8	26	64	42
Miscellaneous District Levy	98,842	20.5	192	245	146
State Property Tax Levy	65,809	13.7	128	149	116
Total Levy	\$481,975	100.0%	\$936	\$1,175	\$983
Less Property Tax Credits	31,098		60	63	72
Net Property Taxes Payable	450,876		876	1,112	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$25,691,925		\$49,912	\$62,967	\$58,006
Referendum Market Valuation	25,609,125		\$49,751	\$62,244	\$50,165
Net Tax Capacity (NTC)	326,009		633	784	677
C. Average Local NTC Tax Rate	123.271				
Avg. Referendum Mkt. Value Tax Rate	0.056				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$507,902	42.1%	\$987	\$1,267	\$1,011
Sales/Use Tax (Calendar 2001)	386,657	32.1	751	751	606
Motor Vehicle Sales Tax (Calendar 2001)	57,895	4.8	112	119	120
Motor Vehicle License Tax (Calendar 2001)	47,159	3.9	92	98	95
Motor Fuels Tax (Calendar 2001)	52,930	4.4	103	106	119
Corporate Income Tax (Calendar 2001)	87,713	7.3	170	170	124
State Property Tax (Payable 2002)	65,809	5.5	128	149	116
Total State Taxes	\$1,206,064	100.0%	\$2,343	\$2,659	\$2,192

I. Major State Aids/Credits	RED LAKE			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$5,167	45.3%	\$1,203	\$1,086	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	1,682	14.7	392	355	269
Minnesota Family Investment Program	9	0.1	2	12	18
General Assistance including GAMC	164	1.4	38	30	35
Social Services	707	6.2	165	194	159
Miscellaneous	82	0.7	19	18	21
Total	2,643	23.2	615	610	502
Highway Aid (Calendar 2002)					
County Aid	2,090	18.3	487	295	74
Municipal Aid	0	0.0	0	16	23
Township Aid	120	1.1	28	62	6
Total	2,210	19.4	515	373	104
Local Government Aid (Calendar 2002)	783	6.9	182	161	112
Disparity Reduction Aid (Calendar 2002)	168	1.5	39	6	4
County HACA (Payable 2002)	335	2.9	78	53	41
Criminal Justice Aid (Payable 2002)	20	0.2	5	5	6
Community Corrections Funding (2002)	86	0.8	20	20	16
Total Aids	11,413	100.0	2,657	2,314	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	193	73.1	45	54	65
Agricultural Market Value Credit	71	26.9	17	13	4
Miscellaneous Credits	0	0.0	0	10	4
Total Property Tax Credits	263	100.0	61	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	45	53.4	11	10	18
Regular (Renters)	39	46.6	9	13	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	85	100.0	20	23	44
Total Aids/Credits	\$11,761	100.0%	\$2,738	\$2,415	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$1,366	45.4%	\$318	\$334	\$308
City/Town Levy	727	24.2	169	177	219
School District Net Tax Capacity Levy	282	9.4	66	123	151
School District Referendum Market Value Levy	64	2.1	15	22	42
Miscellaneous District Levy	131	4.4	30	42	146
State Property Tax Levy	439	14.6	102	78	116
Total Levy	\$3,010	100.0%	\$701	\$776	\$983
Less Property Tax Credits	263		61	77	72
Net Property Taxes Payable	2,746		639	699	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$169,812		\$39,528	\$48,798	\$58,006
Referendum Market Valuation	91,651		\$21,334	\$24,095	\$50,165
Net Tax Capacity (NTC)	1,841		429	494	677
C. Average Local NTC Tax Rate	136.111				
Avg. Referendum Mkt. Value Tax Rate	0.070				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$2,125	41.8%	\$495	\$681	\$1,011
Sales/Use Tax (Calendar 2001)	737	14.5	172	302	606
Motor Vehicle Sales Tax (Calendar 2001)	549	10.8	128	124	120
Motor Vehicle License Tax (Calendar 2001)	399	7.8	93	92	95
Motor Fuels Tax (Calendar 2001)	601	11.8	140	140	119
Corporate Income Tax (Calendar 2001)	232	4.6	54	56	124
State Property Tax (Payable 2002)	439	8.6	102	78	116
Total State Taxes	\$5,082	100.0%	\$1,183	\$1,474	\$2,192

I. Major State Aids/Credits	REDWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$14,315	44.1%	\$867	\$890	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	4,912	15.1	297	310	269
Minnesota Family Investment Program	135	0.4	8	10	18
General Assistance including GAMC	428	1.3	26	21	35
Social Services	2,924	9.0	177	172	159
Miscellaneous	280	0.9	17	17	21
Total	8,679	26.8	525	530	502
Highway Aid (Calendar 2002)					
County Aid	3,876	12.0	235	226	74
Municipal Aid	239	0.7	14	10	23
Township Aid	925	2.9	56	32	6
Total	5,040	15.5	305	267	104
Local Government Aid (Calendar 2002)	2,926	9.0	177	189	112
Disparity Reduction Aid (Calendar 2002)	92	0.3	6	7	4
County HACA (Payable 2002)	1,008	3.1	61	61	41
Criminal Justice Aid (Payable 2002)	81	0.2	5	5	6
Community Corrections Funding (2002)	289	0.9	18	17	16
Total Aids	32,430	100.0	1,963	1,966	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	960	76.3	58	59	65
Agricultural Market Value Credit	299	23.7	18	16	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,259	100.0	76	76	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	212	45.6	13	11	18
Regular (Renters)	247	53.2	15	15	26
Targeting Refund	5	1.2	0	0	0
Total Property Tax Refunds	465	100.0	28	26	44
Total Aids/Credits	\$34,153	100.0%	\$2,068	\$2,068	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$6,282	49.8%	\$380	\$362	\$308
City/Town Levy	3,511	27.8	213	181	219
School District Net Tax Capacity Levy	1,873	14.8	113	125	151
School District Referendum Market Value Levy	83	0.7	5	20	42
Miscellaneous District Levy	209	1.7	13	26	146
State Property Tax Levy	663	5.3	40	65	116
Total Levy	\$12,621	100.0%	\$764	\$779	\$983
Less Property Tax Credits	1,259		76	76	72
Net Property Taxes Payable	11,362		688	703	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,161,153		\$70,292	\$65,536	\$58,006
Referendum Market Valuation	371,420		\$22,484	\$26,331	\$50,165
Net Tax Capacity (NTC)	10,143		614	613	677
C. Average Local NTC Tax Rate	117.073				
Avg. Referendum Mkt. Value Tax Rate	0.022				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$9,965	41.9%	\$603	\$570	\$1,011
Sales/Use Tax (Calendar 2001)	5,994	25.2	363	374	606
Motor Vehicle Sales Tax (Calendar 2001)	2,172	9.1	131	124	120
Motor Vehicle License Tax (Calendar 2001)	1,641	6.9	99	93	95
Motor Fuels Tax (Calendar 2001)	2,487	10.4	151	150	119
Corporate Income Tax (Calendar 2001)	882	3.7	53	63	124
State Property Tax (Payable 2002)	663	2.8	40	65	116
Total State Taxes	\$23,804	100.0%	\$1,441	\$1,439	\$2,192

I. Major State Aids/Credits	RENVILLE			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$11,031	37.8%	\$646	\$924	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	4,888	16.7	286	265	269
Minnesota Family Investment Program	273	0.9	16	13	18
General Assistance including GAMC	437	1.5	26	21	35
Social Services	3,077	10.5	180	165	159
Miscellaneous	266	0.9	16	17	21
Total	8,942	30.6	524	481	502
Highway Aid (Calendar 2002)					
County Aid	4,033	13.8	236	124	74
Municipal Aid	0	0.0	0	15	23
Township Aid	570	2.0	33	15	6
Total	4,603	15.8	270	153	104
Local Government Aid (Calendar 2002)	3,285	11.2	192	139	112
Disparity Reduction Aid (Calendar 2002)	140	0.5	8	3	4
County HACA (Payable 2002)	964	3.3	56	56	41
Criminal Justice Aid (Payable 2002)	88	0.3	5	6	6
Community Corrections Funding (2002)	153	0.5	9	14	16
Total Aids	29,206	100.0	1,710	1,775	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,039	75.4	61	71	65
Agricultural Market Value Credit	339	24.6	20	10	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,378	100.0	81	81	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	208	52.9	12	18	18
Regular (Renters)	171	43.5	10	19	26
Targeting Refund	14	3.5	1	0	0
Total Property Tax Refunds	393	100.0	23	38	44
Total Aids/Credits	\$30,977	100.0%	\$1,814	\$1,894	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$7,187	47.3%	\$421	\$369	\$308
City/Town Levy	4,480	29.5	262	195	219
School District Net Tax Capacity Levy	1,231	8.1	72	112	151
School District Referendum Market Value Levy	328	2.2	19	19	42
Miscellaneous District Levy	782	5.1	46	22	146
State Property Tax Levy	1,185	7.8	69	61	116
Total Levy	\$15,193	100.0%	\$890	\$779	\$983
Less Property Tax Credits	1,378		81	81	72
Net Property Taxes Payable	13,815		809	698	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,415,714		\$82,907	\$56,147	\$58,006
Referendum Market Valuation	425,870		\$24,940	\$34,181	\$50,165
Net Tax Capacity (NTC)	12,649		741	554	677
C. Average Local NTC Tax Rate	108.157				
Avg. Referendum Mkt. Value Tax Rate	0.077				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$10,236	43.4%	\$599	\$697	\$1,011
Sales/Use Tax (Calendar 2001)	4,421	18.8	259	450	606
Motor Vehicle Sales Tax (Calendar 2001)	2,313	9.8	135	127	120
Motor Vehicle License Tax (Calendar 2001)	1,745	7.4	102	96	95
Motor Fuels Tax (Calendar 2001)	2,607	11.1	153	121	119
Corporate Income Tax (Calendar 2001)	1,057	4.5	62	80	124
State Property Tax (Payable 2002)	1,185	5.0	69	61	116
Total State Taxes	\$23,564	100.0%	\$1,380	\$1,632	\$2,192

I. Major State Aids/Credits	RICE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$42,519	52.0%	\$725	\$825	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	11,213	13.7	191	229	269
Minnesota Family Investment Program	540	0.7	9	11	18
General Assistance including GAMC	1,296	1.6	22	27	35
Social Services	7,160	8.8	122	150	159
Miscellaneous	924	1.1	16	16	21
Total	21,131	25.8	360	434	502
Highway Aid (Calendar 2002)					
County Aid	3,377	4.1	58	96	74
Municipal Aid	1,504	1.8	26	19	23
Township Aid	282	0.3	5	11	6
Total	5,163	6.3	88	126	104
Local Government Aid (Calendar 2002)	10,036	12.3	171	148	112
Disparity Reduction Aid (Calendar 2002)	75	0.1	1	4	4
County HACA (Payable 2002)	1,556	1.9	27	41	41
Criminal Justice Aid (Payable 2002)	361	0.4	6	5	6
Community Corrections Funding (2002)	978	1.2	17	13	16
Total Aids	81,818	100.0	1,396	1,598	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	3,653	91.3	62	70	65
Agricultural Market Value Credit	349	8.7	6	7	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	4,002	100.0	68	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	662	38.6	11	13	18
Regular (Renters)	1,044	61.0	18	19	26
Targeting Refund	6	0.4	0	0	0
Total Property Tax Refunds	1,712	100.0	29	33	44
Total Aids/Credits	\$87,533	100.0%	\$1,493	\$1,708	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$11,432	33.1%	\$195	\$294	\$308
City/Town Levy	7,598	22.0	130	194	219
School District Net Tax Capacity Levy	9,938	28.8	170	144	151
School District Referendum Market Value Levy	240	0.7	4	28	42
Miscellaneous District Levy	1,835	5.3	31	25	146
State Property Tax Levy	3,480	10.1	59	73	116
Total Levy	\$34,523	100.0%	\$589	\$759	\$983
Less Property Tax Credits	4,002		68	77	72
Net Property Taxes Payable	30,521		521	681	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$2,852,637		\$48,657	\$51,785	\$58,006
Referendum Market Valuation	2,312,745		\$39,448	\$40,089	\$50,165
Net Tax Capacity (NTC)	29,993		512	556	677
C. Average Local NTC Tax Rate	102.358				
Avg. Referendum Mkt. Value Tax Rate	0.015				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$45,497	50.4%	\$776	\$827	\$1,011
Sales/Use Tax (Calendar 2001)	17,761	19.7	303	417	606
Motor Vehicle Sales Tax (Calendar 2001)	6,702	7.4	114	121	120
Motor Vehicle License Tax (Calendar 2001)	5,145	5.7	88	93	95
Motor Fuels Tax (Calendar 2001)	7,211	8.0	123	125	119
Corporate Income Tax (Calendar 2001)	4,409	4.9	75	97	124
State Property Tax (Payable 2002)	3,480	3.9	59	73	116
Total State Taxes	\$90,204	100.0%	\$1,539	\$1,753	\$2,192

I. Major State Aids/Credits	ROCK			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$8,426	46.0%	\$859	\$890	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	2,452	13.4	250	310	269
Minnesota Family Investment Program	61	0.3	6	10	18
General Assistance including GAMC	71	0.4	7	21	35
Social Services	1,570	8.6	160	172	159
Miscellaneous	106	0.6	11	17	21
Total	4,259	23.3	434	530	502
Highway Aid (Calendar 2002)					
County Aid	2,749	15.0	280	226	74
Municipal Aid	0	0.0	0	10	23
Township Aid	415	2.3	42	32	6
Total	3,164	17.3	323	267	104
Local Government Aid (Calendar 2002)	1,651	9.0	168	189	112
Disparity Reduction Aid (Calendar 2002)	64	0.3	6	7	4
County HACA (Payable 2002)	590	3.2	60	61	41
Criminal Justice Aid (Payable 2002)	38	0.2	4	5	6
Community Corrections Funding (2002)	125	0.7	13	17	16
Total Aids	18,318	100.0	1,867	1,966	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	644	80.2	66	59	65
Agricultural Market Value Credit	159	19.8	16	16	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	803	100.0	82	76	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	98	42.9	10	11	18
Regular (Renters)	129	56.5	13	15	26
Targeting Refund	2	0.7	0	0	0
Total Property Tax Refunds	228	100.0	23	26	44
Total Aids/Credits	\$19,348	100.0%	\$1,973	\$2,068	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$2,839	37.5%	\$289	\$362	\$308
City/Town Levy	1,442	19.1	147	181	219
School District Net Tax Capacity Levy	2,352	31.1	240	125	151
School District Referendum Market Value Levy	258	3.4	26	20	42
Miscellaneous District Levy	265	3.5	27	26	146
State Property Tax Levy	413	5.5	42	65	116
Total Levy	\$7,569	100.0%	\$772	\$779	\$983
Less Property Tax Credits	803		82	76	72
Net Property Taxes Payable	6,766		690	703	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$677,739		\$69,094	\$65,536	\$58,006
Referendum Market Valuation	246,151		\$25,094	\$26,331	\$50,165
Net Tax Capacity (NTC)	6,141		626	613	677
C. Average Local NTC Tax Rate	112.325				
Avg. Referendum Mkt. Value Tax Rate	0.105				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$5,501	42.0%	\$561	\$570	\$1,011
Sales/Use Tax (Calendar 2001)	2,710	20.7	276	374	606
Motor Vehicle Sales Tax (Calendar 2001)	1,189	9.1	121	124	120
Motor Vehicle License Tax (Calendar 2001)	886	6.8	90	93	95
Motor Fuels Tax (Calendar 2001)	1,941	14.8	198	150	119
Corporate Income Tax (Calendar 2001)	457	3.5	47	63	124
State Property Tax (Payable 2002)	413	3.2	42	65	116
Total State Taxes	\$13,097	100.0%	\$1,335	\$1,439	\$2,192

I. Major State Aids/Credits	ROSEAU			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$21,980	63.5%	\$1,353	\$1,086	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	4,157	12.0	256	355	269
Minnesota Family Investment Program	74	0.2	5	12	18
General Assistance including GAMC	281	0.8	17	30	35
Social Services	1,768	5.1	109	194	159
Miscellaneous	99	0.3	6	18	21
Total	6,378	18.4	392	610	502
Highway Aid (Calendar 2002)					
County Aid	3,389	9.8	209	295	74
Municipal Aid	0	0.0	0	16	23
Township Aid	753	2.2	46	62	6
Total	4,142	12.0	255	373	104
Local Government Aid (Calendar 2002)	1,272	3.7	78	161	112
Disparity Reduction Aid (Calendar 2002)	6	0.0	0	6	4
County HACA (Payable 2002)	585	1.7	36	53	41
Criminal Justice Aid (Payable 2002)	83	0.2	5	5	6
Community Corrections Funding (2002)	192	0.6	12	20	16
Total Aids	34,637	100.0	2,131	2,314	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	988	83.6	61	54	65
Agricultural Market Value Credit	191	16.1	12	13	4
Miscellaneous Credits	3	0.2	0	10	4
Total Property Tax Credits	1,182	100.0	73	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	124	47.7	8	10	18
Regular (Renters)	135	52.0	8	13	26
Targeting Refund	1	0.3	0	0	0
Total Property Tax Refunds	259	100.0	16	23	44
Total Aids/Credits	\$36,078	100.0%	\$2,220	\$2,415	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$3,309	35.5%	\$204	\$334	\$308
City/Town Levy	2,151	23.1	132	177	219
School District Net Tax Capacity Levy	2,255	24.2	139	123	151
School District Referendum Market Value Levy	242	2.6	15	22	42
Miscellaneous District Levy	519	5.6	32	42	146
State Property Tax Levy	831	8.9	51	78	116
Total Levy	\$9,308	100.0%	\$573	\$776	\$983
Less Property Tax Credits	1,182		73	77	72
Net Property Taxes Payable	8,127		500	699	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$599,357		\$36,881	\$48,798	\$58,006
Referendum Market Valuation	386,504		\$23,783	\$24,095	\$50,165
Net Tax Capacity (NTC)	6,009		370	494	677
C. Average Local NTC Tax Rate	137.040				
Avg. Referendum Mkt. Value Tax Rate	0.063				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$12,539	51.6%	\$772	\$681	\$1,011
Sales/Use Tax (Calendar 2001)	4,285	17.6	264	302	606
Motor Vehicle Sales Tax (Calendar 2001)	1,957	8.0	120	124	120
Motor Vehicle License Tax (Calendar 2001)	1,443	5.9	89	92	95
Motor Fuels Tax (Calendar 2001)	1,840	7.6	113	140	119
Corporate Income Tax (Calendar 2001)	1,428	5.9	88	56	124
State Property Tax (Payable 2002)	831	3.4	51	78	116
Total State Taxes	\$24,323	100.0%	\$1,497	\$1,474	\$2,192

I. Major State Aids/Credits	ST. LOUIS			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$159,921	39.7%	\$800	\$838	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	75,213	18.6	376	364	269
Minnesota Family Investment Program	4,250	1.1	21	18	18
General Assistance including GAMC	10,116	2.5	51	52	35
Social Services	44,155	10.9	221	211	159
Miscellaneous	6,148	1.5	31	28	21
Total	139,882	34.7	700	673	502
Highway Aid (Calendar 2002)					
County Aid	18,775	4.7	94	132	74
Municipal Aid	6,778	1.7	34	25	23
Township Aid	285	0.1	1	4	6
Total	25,838	6.4	129	161	104
Local Government Aid (Calendar 2002)	52,906	13.1	265	213	112
Disparity Reduction Aid (Calendar 2002)	8,606	2.1	43	31	4
County HACA (Payable 2002)	10,436	2.6	52	55	41
Criminal Justice Aid (Payable 2002)	1,249	0.3	6	6	6
Community Corrections Funding (2002)	4,463	1.1	22	20	16
Total Aids	403,301	100.0	2,018	1,996	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	13,699	61.7	69	70	65
Agricultural Market Value Credit	84	0.4	0	1	4
Miscellaneous Credits	8,424	37.9	42	45	4
Total Property Tax Credits	22,206	100.0	111	117	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	2,449	32.9	12	12	18
Regular (Renters)	4,963	66.7	25	21	26
Targeting Refund	33	0.4	0	0	0
Total Property Tax Refunds	7,445	100.0	37	34	44
Total Aids/Credits	\$432,952	100.0%	\$2,167	\$2,147	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$73,060	51.4%	\$366	\$388	\$308
City/Town Levy	25,155	17.7	126	141	219
School District Net Tax Capacity Levy	16,817	11.8	84	106	151
School District Referendum Market Value Levy	1,122	0.8	6	8	42
Miscellaneous District Levy	10,789	7.6	54	48	146
State Property Tax Levy	15,151	10.7	76	90	116
Total Levy	\$142,093	100.0%	\$711	\$781	\$983
Less Property Tax Credits	22,206		111	117	72
Net Property Taxes Payable	119,887		600	664	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$7,561,772		\$37,846	\$43,484	\$58,006
Referendum Market Valuation	6,723,437		\$33,650	\$35,272	\$50,165
Net Tax Capacity (NTC)	87,746		439	499	677
C. Average Local NTC Tax Rate	143.292				
Avg. Referendum Mkt. Value Tax Rate	0.018				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$138,464	39.6%	\$693	\$660	\$1,011
Sales/Use Tax (Calendar 2001)	115,411	33.0	578	522	606
Motor Vehicle Sales Tax (Calendar 2001)	23,234	6.6	116	121	120
Motor Vehicle License Tax (Calendar 2001)	17,741	5.1	89	92	95
Motor Fuels Tax (Calendar 2001)	23,743	6.8	119	130	119
Corporate Income Tax (Calendar 2001)	16,143	4.6	81	72	124
State Property Tax (Payable 2002)	15,151	4.3	76	90	116
Total State Taxes	\$349,887	100.0%	\$1,751	\$1,686	\$2,192

I. Major State Aids/Credits	SCOTT			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$72,266	65.1%	\$726	\$814	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	11,374	10.2	114	261	269
Minnesota Family Investment Program	515	0.5	5	22	18
General Assistance including GAMC	1,183	1.1	12	40	35
Social Services	9,200	8.3	92	155	159
Miscellaneous	563	0.5	6	24	21
Total	22,835	20.6	230	503	502
Highway Aid (Calendar 2002)					
County Aid	4,786	4.3	48	26	74
Municipal Aid	2,024	1.8	20	30	23
Township Aid	131	0.1	1	0	6
Total	6,941	6.3	70	56	104
Local Government Aid (Calendar 2002)	1,970	1.8	20	88	112
Disparity Reduction Aid (Calendar 2002)	18	0.0	0	0	4
County HACA (Payable 2002)	5,450	4.9	55	35	41
Criminal Justice Aid (Payable 2002)	525	0.5	5	7	6
Community Corrections Funding (2002)	1,006	0.9	10	15	16
Total Aids	111,010	100.0	1,116	1,518	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	6,323	96.2	64	62	65
Agricultural Market Value Credit	236	3.6	2	0	4
Miscellaneous Credits	13	0.2	0	0	4
Total Property Tax Credits	6,572	100.0	66	63	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	1,714	51.5	17	21	18
Regular (Renters)	1,574	47.3	16	33	26
Targeting Refund	39	1.2	0	0	0
Total Property Tax Refunds	3,327	100.0	33	54	44
Total Aids/Credits	\$120,909	100.0%	\$1,215	\$1,635	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$25,281	26.8%	\$254	\$291	\$308
City/Town Levy	23,681	25.1	238	256	219
School District Net Tax Capacity Levy	18,222	19.3	183	170	151
School District Referendum Market Value Levy	3,712	3.9	37	64	42
Miscellaneous District Levy	13,822	14.7	139	245	146
State Property Tax Levy	9,605	10.2	97	149	116
Total Levy	\$94,323	100.0%	\$948	\$1,175	\$983
Less Property Tax Credits	6,572		66	63	72
Net Property Taxes Payable	87,751		882	1,112	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$6,333,470		\$63,661	\$62,967	\$58,006
Referendum Market Valuation	6,029,341		\$60,604	\$62,244	\$50,165
Net Tax Capacity (NTC)	71,386		718	784	677
C. Average Local NTC Tax Rate	111.755				
Avg. Referendum Mkt. Value Tax Rate	0.082				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$129,772	58.5%	\$1,304	\$1,267	\$1,011
Sales/Use Tax (Calendar 2001)	40,569	18.3	408	751	606
Motor Vehicle Sales Tax (Calendar 2001)	12,055	5.4	121	119	120
Motor Vehicle License Tax (Calendar 2001)	10,172	4.6	102	98	95
Motor Fuels Tax (Calendar 2001)	12,018	5.4	121	106	119
Corporate Income Tax (Calendar 2001)	7,542	3.4	76	170	124
State Property Tax (Payable 2002)	9,605	4.3	97	149	116
Total State Taxes	\$221,732	100.0%	\$2,229	\$2,659	\$2,192

I. Major State Aids/Credits	SHERBURNE			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$68,129	74.3%	\$952	\$947	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	9,022	9.8	126	167	269
Minnesota Family Investment Program	413	0.5	6	9	18
General Assistance including GAMC	581	0.6	8	17	35
Social Services	5,487	6.0	77	107	159
Miscellaneous	448	0.5	6	12	21
Total	15,950	17.4	223	313	502
Highway Aid (Calendar 2002)					
County Aid	2,252	2.5	31	56	74
Municipal Aid	899	1.0	13	16	23
Township Aid	210	0.2	3	4	6
Total	3,360	3.7	47	76	104
Local Government Aid (Calendar 2002)	1,775	1.9	25	82	112
Disparity Reduction Aid (Calendar 2002)	13	0.0	0	0	4
County HACA (Payable 2002)	1,520	1.7	21	27	41
Criminal Justice Aid (Payable 2002)	302	0.3	4	5	6
Community Corrections Funding (2002)	703	0.8	10	14	16
Total Aids	91,752	100.0	1,283	1,465	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	4,872	96.0	68	66	65
Agricultural Market Value Credit	196	3.9	3	5	4
Miscellaneous Credits	5	0.1	0	0	4
Total Property Tax Credits	5,073	100.0	71	70	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	1,155	49.0	16	16	18
Regular (Renters)	1,115	47.3	16	20	26
Targeting Refund	87	3.7	1	1	0
Total Property Tax Refunds	2,356	100.0	33	37	44
Total Aids/Credits	\$99,181	100.0%	\$1,386	\$1,572	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$23,512	34.1%	\$329	\$276	\$308
City/Town Levy	15,878	23.0	222	207	219
School District Net Tax Capacity Levy	17,516	25.4	245	168	151
School District Referendum Market Value Levy	3,149	4.6	44	18	42
Miscellaneous District Levy	2,378	3.5	33	42	146
State Property Tax Levy	6,477	9.4	91	83	116
Total Levy	\$68,910	100.0%	\$963	\$794	\$983
Less Property Tax Credits	5,073		71	70	72
Net Property Taxes Payable	63,837		892	723	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$4,064,800		\$56,821	\$49,649	\$58,006
Referendum Market Valuation	3,842,826		\$53,718	\$43,711	\$50,165
Net Tax Capacity (NTC)	50,675		708	575	677
C. Average Local NTC Tax Rate	116.989				
Avg. Referendum Mkt. Value Tax Rate	0.082				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$65,141	53.7%	\$911	\$845	\$1,011
Sales/Use Tax (Calendar 2001)	23,302	19.2	326	468	606
Motor Vehicle Sales Tax (Calendar 2001)	8,127	6.7	114	118	120
Motor Vehicle License Tax (Calendar 2001)	6,453	5.3	90	92	95
Motor Fuels Tax (Calendar 2001)	8,574	7.1	120	131	119
Corporate Income Tax (Calendar 2001)	3,163	2.6	44	73	124
State Property Tax (Payable 2002)	6,477	5.3	91	83	116
Total State Taxes	\$121,237	100.0%	\$1,695	\$1,810	\$2,192

I. Major State Aids/Credits	SIBLEY			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$10,889	43.1%	\$706	\$787	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	3,707	14.7	240	255	269
Minnesota Family Investment Program	147	0.6	10	12	18
General Assistance including GAMC	316	1.2	20	20	35
Social Services	2,361	9.3	153	151	159
Miscellaneous	189	0.7	12	14	21
Total	6,720	26.6	435	452	502
Highway Aid (Calendar 2002)					
County Aid	3,217	12.7	208	136	74
Municipal Aid	86	0.3	6	17	23
Township Aid	580	2.3	38	13	6
Total	3,883	15.4	252	165	104
Local Government Aid (Calendar 2002)	2,302	9.1	149	184	112
Disparity Reduction Aid (Calendar 2002)	122	0.5	8	4	4
County HACA (Payable 2002)	1,052	4.2	68	47	41
Criminal Justice Aid (Payable 2002)	54	0.2	3	5	6
Community Corrections Funding (2002)	259	1.0	17	15	16
Total Aids	25,281	100.0	1,638	1,659	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,140	79.9	74	67	65
Agricultural Market Value Credit	286	20.1	19	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,426	100.0	92	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	287	56.8	19	13	18
Regular (Renters)	214	42.4	14	19	26
Targeting Refund	4	0.8	0	0	0
Total Property Tax Refunds	505	100.0	33	32	44
Total Aids/Credits	\$27,212	100.0%	\$1,763	\$1,768	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$6,057	53.0%	\$392	\$317	\$308
City/Town Levy	3,127	27.4	203	179	219
School District Net Tax Capacity Levy	1,099	9.6	71	98	151
School District Referendum Market Value Levy	123	1.1	8	14	42
Miscellaneous District Levy	502	4.4	33	22	146
State Property Tax Levy	512	4.5	33	68	116
Total Levy	\$11,419	100.0%	\$740	\$698	\$983
Less Property Tax Credits	1,426		92	77	72
Net Property Taxes Payable	9,993		647	621	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,063,613		\$68,909	\$58,076	\$58,006
Referendum Market Valuation	429,980		\$27,857	\$33,811	\$50,165
Net Tax Capacity (NTC)	9,241		599	577	677
C. Average Local NTC Tax Rate	116.693				
Avg. Referendum Mkt. Value Tax Rate	0.029				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$9,518	52.7%	\$617	\$683	\$1,011
Sales/Use Tax (Calendar 2001)	1,819	10.1	118	449	606
Motor Vehicle Sales Tax (Calendar 2001)	2,019	11.2	131	122	120
Motor Vehicle License Tax (Calendar 2001)	1,522	8.4	99	92	95
Motor Fuels Tax (Calendar 2001)	2,205	12.2	143	124	119
Corporate Income Tax (Calendar 2001)	476	2.6	31	73	124
State Property Tax (Payable 2002)	512	2.8	33	68	116
Total State Taxes	\$18,070	100.0%	\$1,171	\$1,611	\$2,192

I. Major State Aids/Credits	STEARNS			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$132,573	61.0%	\$972	\$947	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	24,935	11.5	183	167	269
Minnesota Family Investment Program	1,483	0.7	11	9	18
General Assistance including GAMC	2,923	1.3	21	17	35
Social Services	15,735	7.2	115	107	159
Miscellaneous	2,136	1.0	16	12	21
Total	47,212	21.7	346	313	502
Highway Aid (Calendar 2002)					
County Aid	6,985	3.2	51	56	74
Municipal Aid	2,836	1.3	21	16	23
Township Aid	544	0.3	4	4	6
Total	10,365	4.8	76	76	104
Local Government Aid (Calendar 2002)	19,221	8.8	141	82	112
Disparity Reduction Aid (Calendar 2002)	112	0.1	1	0	4
County HACA (Payable 2002)	4,546	2.1	33	27	41
Criminal Justice Aid (Payable 2002)	866	0.4	6	5	6
Community Corrections Funding (2002)	2,448	1.1	18	14	16
Total Aids	217,342	100.0	1,593	1,465	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	8,956	92.9	66	66	65
Agricultural Market Value Credit	674	7.0	5	5	4
Miscellaneous Credits	9	0.1	0	0	4
Total Property Tax Credits	9,639	100.0	71	70	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	2,152	40.7	16	16	18
Regular (Renters)	3,109	58.8	23	20	26
Targeting Refund	28	0.5	0	1	0
Total Property Tax Refunds	5,288	100.0	39	37	44
Total Aids/Credits	\$232,269	100.0%	\$1,702	\$1,572	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$35,843	36.2%	\$263	\$276	\$308
City/Town Levy	27,741	28.0	203	207	219
School District Net Tax Capacity Levy	15,610	15.8	114	168	151
School District Referendum Market Value Levy	1,332	1.3	10	18	42
Miscellaneous District Levy	6,478	6.5	47	42	146
State Property Tax Levy	12,060	12.2	88	83	116
Total Levy	\$99,064	100.0%	\$726	\$794	\$983
Less Property Tax Credits	9,639		71	70	72
Net Property Taxes Payable	89,425		655	723	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$6,051,381		\$44,348	\$49,649	\$58,006
Referendum Market Valuation	5,165,015		\$37,852	\$43,711	\$50,165
Net Tax Capacity (NTC)	68,958		505	575	677
C. Average Local NTC Tax Rate	124.239				
Avg. Referendum Mkt. Value Tax Rate	0.026				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$105,440	39.7%	\$773	\$845	\$1,011
Sales/Use Tax (Calendar 2001)	87,589	33.0	642	468	606
Motor Vehicle Sales Tax (Calendar 2001)	16,299	6.1	119	118	120
Motor Vehicle License Tax (Calendar 2001)	12,550	4.7	92	92	95
Motor Fuels Tax (Calendar 2001)	17,423	6.6	128	131	119
Corporate Income Tax (Calendar 2001)	14,406	5.4	106	73	124
State Property Tax (Payable 2002)	12,060	4.5	88	83	116
Total State Taxes	\$265,766	100.0%	\$1,948	\$1,810	\$2,192

I. Major State Aids/Credits	STEELE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$32,149	55.5%	\$934	\$825	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	6,786	11.7	197	229	269
Minnesota Family Investment Program	544	0.9	16	11	18
General Assistance including GAMC	804	1.4	23	27	35
Social Services	4,636	8.0	135	150	159
Miscellaneous	493	0.9	14	16	21
Total	13,264	22.9	385	434	502
Highway Aid (Calendar 2002)					
County Aid	3,739	6.5	109	96	74
Municipal Aid	757	1.3	22	19	23
Township Aid	228	0.4	7	11	6
Total	4,723	8.2	137	126	104
Local Government Aid (Calendar 2002)	5,935	10.2	172	148	112
Disparity Reduction Aid (Calendar 2002)	65	0.1	2	4	4
County HACA (Payable 2002)	1,210	2.1	35	41	41
Criminal Justice Aid (Payable 2002)	199	0.3	6	5	6
Community Corrections Funding (2002)	390	0.7	11	13	16
Total Aids	57,937	100.0	1,683	1,598	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	2,655	92.6	77	70	65
Agricultural Market Value Credit	213	7.4	6	7	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,868	100.0	83	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	444	38.4	13	13	18
Regular (Renters)	710	61.4	21	19	26
Targeting Refund	3	0.2	0	0	0
Total Property Tax Refunds	1,156	100.0	34	33	44
Total Aids/Credits	\$61,961	100.0%	\$1,800	\$1,708	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$9,455	37.4%	\$275	\$294	\$308
City/Town Levy	6,482	25.6	188	194	219
School District Net Tax Capacity Levy	5,578	22.0	162	144	151
School District Referendum Market Value Levy	148	0.6	4	28	42
Miscellaneous District Levy	586	2.3	17	25	146
State Property Tax Levy	3,050	12.1	89	73	116
Total Levy	\$25,299	100.0%	\$735	\$759	\$983
Less Property Tax Credits	2,868		83	77	72
Net Property Taxes Payable	22,431		652	681	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,893,576		\$54,999	\$51,785	\$58,006
Referendum Market Valuation	1,486,851		\$43,186	\$40,089	\$50,165
Net Tax Capacity (NTC)	20,480		595	556	677
C. Average Local NTC Tax Rate	107.915				
Avg. Referendum Mkt. Value Tax Rate	0.010				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$27,219	41.4%	\$791	\$827	\$1,011
Sales/Use Tax (Calendar 2001)	17,974	27.3	522	417	606
Motor Vehicle Sales Tax (Calendar 2001)	4,346	6.6	126	121	120
Motor Vehicle License Tax (Calendar 2001)	3,353	5.1	97	93	95
Motor Fuels Tax (Calendar 2001)	5,381	8.2	156	125	119
Corporate Income Tax (Calendar 2001)	4,443	6.8	129	97	124
State Property Tax (Payable 2002)	3,050	4.6	89	73	116
Total State Taxes	\$65,765	100.0%	\$1,910	\$1,753	\$2,192

I. Major State Aids/Credits	STEVENS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$7,615	41.4%	\$761	\$862	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	2,390	13.0	239	308	269
Minnesota Family Investment Program	36	0.2	4	14	18
General Assistance including GAMC	59	0.3	6	30	35
Social Services	2,313	12.6	231	183	159
Miscellaneous	135	0.7	13	17	21
Total	4,932	26.8	493	552	502
Highway Aid (Calendar 2002)					
County Aid	2,090	11.4	209	158	74
Municipal Aid	190	1.0	19	13	23
Township Aid	194	1.1	19	18	6
Total	2,474	13.5	247	189	104
Local Government Aid (Calendar 2002)	2,099	11.4	210	132	112
Disparity Reduction Aid (Calendar 2002)	112	0.6	11	2	4
County HACA (Payable 2002)	1,034	5.6	103	52	41
Criminal Justice Aid (Payable 2002)	48	0.3	5	5	6
Community Corrections Funding (2002)	81	0.4	8	15	16
Total Aids	18,395	100.0	1,837	1,809	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	552	80.0	55	67	65
Agricultural Market Value Credit	137	19.9	14	9	4
Miscellaneous Credits	0	0.1	0	10	4
Total Property Tax Credits	690	100.0	69	86	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	92	38.5	9	12	18
Regular (Renters)	147	61.2	15	17	26
Targeting Refund	1	0.3	0	0	0
Total Property Tax Refunds	240	100.0	24	29	44
Total Aids/Credits	\$19,325	100.0%	\$1,930	\$1,924	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$2,966	46.6%	\$296	\$329	\$308
City/Town Levy	1,536	24.2	153	146	219
School District Net Tax Capacity Levy	678	10.7	68	99	151
School District Referendum Market Value Levy	254	4.0	25	11	42
Miscellaneous District Levy	269	4.2	27	31	146
State Property Tax Levy	655	10.3	65	76	116
Total Levy	\$6,359	100.0%	\$635	\$693	\$983
Less Property Tax Credits	690		69	86	72
Net Property Taxes Payable	5,668		566	607	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$555,735		\$55,512	\$54,869	\$58,006
Referendum Market Valuation	257,964		\$25,768	\$32,892	\$50,165
Net Tax Capacity (NTC)	5,250		524	557	677
C. Average Local NTC Tax Rate	102.521				
Avg. Referendum Mkt. Value Tax Rate	0.124				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$6,138	40.8%	\$613	\$613	\$1,011
Sales/Use Tax (Calendar 2001)	4,504	30.0	450	436	606
Motor Vehicle Sales Tax (Calendar 2001)	1,182	7.9	118	119	120
Motor Vehicle License Tax (Calendar 2001)	905	6.0	90	89	95
Motor Fuels Tax (Calendar 2001)	1,014	6.7	101	142	119
Corporate Income Tax (Calendar 2001)	629	4.2	63	60	124
State Property Tax (Payable 2002)	655	4.4	65	76	116
Total State Taxes	\$15,029	100.0%	\$1,501	\$1,535	\$2,192

I. Major State Aids/Credits	SWIFT			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$9,682	41.6%	\$838	\$1,047	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	3,923	16.8	339	384	269
Minnesota Family Investment Program	105	0.5	9	8	18
General Assistance including GAMC	332	1.4	29	22	35
Social Services	2,157	9.3	187	199	159
Miscellaneous	302	1.3	26	21	21
Total	6,820	29.3	590	633	502
Highway Aid (Calendar 2002)					
County Aid	2,816	12.1	244	275	74
Municipal Aid	0	0.0	0	5	23
Township Aid	408	1.8	35	39	6
Total	3,224	13.8	279	319	104
Local Government Aid (Calendar 2002)	2,258	9.7	195	205	112
Disparity Reduction Aid (Calendar 2002)	152	0.7	13	16	4
County HACA (Payable 2002)	946	4.1	82	93	41
Criminal Justice Aid (Payable 2002)	51	0.2	4	4	6
Community Corrections Funding (2002)	168	0.7	15	15	16
Total Aids	23,301	100.0	2,016	2,333	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	584	75.4	51	56	65
Agricultural Market Value Credit	190	24.6	16	19	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	775	100.0	67	75	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	86	37.2	7	13	18
Regular (Renters)	144	62.5	12	13	26
Targeting Refund	1	0.2	0	0	0
Total Property Tax Refunds	230	100.0	20	26	44
Total Aids/Credits	\$24,306	100.0%	\$2,103	\$2,434	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$3,798	44.7%	\$329	\$366	\$308
City/Town Levy	2,060	24.3	178	200	219
School District Net Tax Capacity Levy	984	11.6	85	120	151
School District Referendum Market Value Levy	263	3.1	23	22	42
Miscellaneous District Levy	420	4.9	36	26	146
State Property Tax Levy	967	11.4	84	55	116
Total Levy	\$8,493	100.0%	\$735	\$790	\$983
Less Property Tax Credits	775		67	75	72
Net Property Taxes Payable	7,718		668	714	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$681,419		\$58,967	\$61,332	\$58,006
Referendum Market Valuation	270,148		\$23,377	\$22,603	\$50,165
Net Tax Capacity (NTC)	6,499		562	549	677
C. Average Local NTC Tax Rate	111.529				
Avg. Referendum Mkt. Value Tax Rate	0.103				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$5,846	42.3%	\$506	\$545	\$1,011
Sales/Use Tax (Calendar 2001)	2,680	19.4	232	285	606
Motor Vehicle Sales Tax (Calendar 2001)	1,371	9.9	119	129	120
Motor Vehicle License Tax (Calendar 2001)	1,011	7.3	87	96	95
Motor Fuels Tax (Calendar 2001)	1,460	10.6	126	137	119
Corporate Income Tax (Calendar 2001)	494	3.6	43	50	124
State Property Tax (Payable 2002)	967	7.0	84	55	116
Total State Taxes	\$13,828	100.0%	\$1,197	\$1,297	\$2,192

I. Major State Aids/Credits	TODD			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$29,362	54.3%	\$1,200	\$977	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	9,298	17.2	380	329	269
Minnesota Family Investment Program	286	0.5	12	15	18
General Assistance including GAMC	855	1.6	35	33	35
Social Services	4,519	8.4	185	185	159
Miscellaneous	567	1.0	23	21	21
Total	15,524	28.7	635	584	502
Highway Aid (Calendar 2002)					
County Aid	3,233	6.0	132	118	74
Municipal Aid	0	0.0	0	8	23
Township Aid	748	1.4	31	13	6
Total	3,982	7.4	163	139	104
Local Government Aid (Calendar 2002)	2,740	5.1	112	91	112
Disparity Reduction Aid (Calendar 2002)	158	0.3	6	2	4
County HACA (Payable 2002)	1,612	3.0	66	46	41
Criminal Justice Aid (Payable 2002)	128	0.2	5	6	6
Community Corrections Funding (2002)	519	1.0	21	17	16
Total Aids	54,025	100.0	2,208	1,862	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,549	82.7	63	69	65
Agricultural Market Value Credit	324	17.3	13	7	4
Miscellaneous Credits	0	0.0	0	6	4
Total Property Tax Credits	1,873	100.0	77	83	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	364	59.3	15	15	18
Regular (Renters)	248	40.4	10	15	26
Targeting Refund	2	0.3	0	0	0
Total Property Tax Refunds	613	100.0	25	31	44
Total Aids/Credits	\$56,511	100.0%	\$2,310	\$1,976	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$7,229	49.3%	\$295	\$337	\$308
City/Town Levy	3,432	23.4	140	194	219
School District Net Tax Capacity Levy	2,652	18.1	108	133	151
School District Referendum Market Value Levy	128	0.9	5	5	42
Miscellaneous District Levy	279	1.9	11	22	146
State Property Tax Levy	956	6.5	39	130	116
Total Levy	\$14,676	100.0%	\$600	\$821	\$983
Less Property Tax Credits	1,873		77	83	72
Net Property Taxes Payable	12,803		523	738	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$901,185		\$36,836	\$61,489	\$58,006
Referendum Market Valuation	564,856		\$23,088	\$38,659	\$50,165
Net Tax Capacity (NTC)	8,700		356	652	677
C. Average Local NTC Tax Rate	156.099				
Avg. Referendum Mkt. Value Tax Rate	0.025				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$11,184	45.1%	\$457	\$656	\$1,011
Sales/Use Tax (Calendar 2001)	3,575	14.4	146	495	606
Motor Vehicle Sales Tax (Calendar 2001)	3,038	12.2	124	123	120
Motor Vehicle License Tax (Calendar 2001)	2,138	8.6	87	92	95
Motor Fuels Tax (Calendar 2001)	3,131	12.6	128	149	119
Corporate Income Tax (Calendar 2001)	782	3.2	32	51	124
State Property Tax (Payable 2002)	956	3.9	39	130	116
Total State Taxes	\$24,805	100.0%	\$1,014	\$1,696	\$2,192

I. Major State Aids/Credits	TRAVERSE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$3,604	35.1%	\$909	\$862	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	1,574	15.3	397	308	269
Minnesota Family Investment Program	45	0.4	11	14	18
General Assistance including GAMC	257	2.5	65	30	35
Social Services	618	6.0	156	183	159
Miscellaneous	59	0.6	15	17	21
Total	2,554	24.9	644	552	502
Highway Aid (Calendar 2002)					
County Aid	2,194	21.4	553	158	74
Municipal Aid	0	0.0	0	13	23
Township Aid	234	2.3	59	18	6
Total	2,429	23.7	613	189	104
Local Government Aid (Calendar 2002)	985	9.6	248	132	112
Disparity Reduction Aid (Calendar 2002)	38	0.4	10	2	4
County HACA (Payable 2002)	579	5.6	146	52	41
Criminal Justice Aid (Payable 2002)	18	0.2	5	5	6
Community Corrections Funding (2002)	62	0.6	16	15	16
Total Aids	10,268	100.0	2,590	1,809	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	202	66.3	51	67	65
Agricultural Market Value Credit	100	32.9	25	9	4
Miscellaneous Credits	3	0.8	1	10	4
Total Property Tax Credits	305	100.0	77	86	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	41	45.1	10	12	18
Regular (Renters)	49	54.9	12	17	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	90	100.0	23	29	44
Total Aids/Credits	\$10,663	100.0%	\$2,689	\$1,924	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$2,126	51.4%	\$536	\$329	\$308
City/Town Levy	797	19.3	201	146	219
School District Net Tax Capacity Levy	551	13.3	139	99	151
School District Referendum Market Value Levy	105	2.5	27	11	42
Miscellaneous District Levy	266	6.4	67	31	146
State Property Tax Levy	292	7.1	74	76	116
Total Levy	\$4,137	100.0%	\$1,043	\$693	\$983
Less Property Tax Credits	305		77	86	72
Net Property Taxes Payable	3,832		966	607	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$402,713		\$101,567	\$54,869	\$58,006
Referendum Market Valuation	88,141		\$22,230	\$32,892	\$50,165
Net Tax Capacity (NTC)	3,546		894	557	677
C. Average Local NTC Tax Rate	105.466				
Avg. Referendum Mkt. Value Tax Rate	0.119				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$2,155	43.7%	\$543	\$613	\$1,011
Sales/Use Tax (Calendar 2001)	868	17.6	219	436	606
Motor Vehicle Sales Tax (Calendar 2001)	566	11.5	143	119	120
Motor Vehicle License Tax (Calendar 2001)	430	8.7	108	89	95
Motor Fuels Tax (Calendar 2001)	508	10.3	128	142	119
Corporate Income Tax (Calendar 2001)	112	2.3	28	60	124
State Property Tax (Payable 2002)	292	5.9	74	76	116
Total State Taxes	\$4,930	100.0%	\$1,243	\$1,535	\$2,192

I. Major State Aids/Credits	WABASHA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$26,432	60.1%	\$1,208	\$825	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	5,306	12.1	242	229	269
Minnesota Family Investment Program	140	0.3	6	11	18
General Assistance including GAMC	332	0.8	15	27	35
Social Services	3,492	7.9	160	150	159
Miscellaneous	298	0.7	14	16	21
Total	9,568	21.8	437	434	502
Highway Aid (Calendar 2002)					
County Aid	3,428	7.8	157	96	74
Municipal Aid	151	0.3	7	19	23
Township Aid	226	0.5	10	11	6
Total	3,804	8.7	174	126	104
Local Government Aid (Calendar 2002)	2,745	6.2	125	148	112
Disparity Reduction Aid (Calendar 2002)	86	0.2	4	4	4
County HACA (Payable 2002)	1,020	2.3	47	41	41
Criminal Justice Aid (Payable 2002)	107	0.2	5	5	6
Community Corrections Funding (2002)	212	0.5	10	13	16
Total Aids	43,973	100.0	2,009	1,598	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,690	87.9	77	70	65
Agricultural Market Value Credit	232	12.1	11	7	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,922	100.0	88	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	267	51.9	12	13	18
Regular (Renters)	246	47.8	11	19	26
Targeting Refund	2	0.3	0	0	0
Total Property Tax Refunds	514	100.0	24	33	44
Total Aids/Credits	\$46,409	100.0%	\$2,121	\$1,708	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$6,254	45.7%	\$286	\$294	\$308
City/Town Levy	3,490	25.5	159	194	219
School District Net Tax Capacity Levy	2,323	17.0	106	144	151
School District Referendum Market Value Levy	211	1.5	10	28	42
Miscellaneous District Levy	416	3.0	19	25	146
State Property Tax Levy	980	7.2	45	73	116
Total Levy	\$13,674	100.0%	\$625	\$759	\$983
Less Property Tax Credits	1,922		88	77	72
Net Property Taxes Payable	11,753		537	681	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,151,787		\$52,634	\$51,785	\$58,006
Referendum Market Valuation	776,906		\$35,503	\$40,089	\$50,165
Net Tax Capacity (NTC)	11,006		503	556	677
C. Average Local NTC Tax Rate	113.016				
Avg. Referendum Mkt. Value Tax Rate	0.033				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$16,140	53.2%	\$738	\$827	\$1,011
Sales/Use Tax (Calendar 2001)	4,785	15.8	219	417	606
Motor Vehicle Sales Tax (Calendar 2001)	2,869	9.5	131	121	120
Motor Vehicle License Tax (Calendar 2001)	2,179	7.2	100	93	95
Motor Fuels Tax (Calendar 2001)	2,191	7.2	100	125	119
Corporate Income Tax (Calendar 2001)	1,185	3.9	54	97	124
State Property Tax (Payable 2002)	980	3.2	45	73	116
Total State Taxes	\$30,330	100.0%	\$1,386	\$1,753	\$2,192

I. Major State Aids/Credits	WADENA			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$19,958	57.1%	\$1,460	\$977	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	5,978	17.1	437	329	269
Minnesota Family Investment Program	247	0.7	18	15	18
General Assistance including GAMC	617	1.8	45	33	35
Social Services	2,739	7.8	200	185	159
Miscellaneous	285	0.8	21	21	21
Total	9,866	28.2	722	584	502
Highway Aid (Calendar 2002)					
County Aid	2,294	6.6	168	118	74
Municipal Aid	0	0.0	0	8	23
Township Aid	220	0.6	16	13	6
Total	2,514	7.2	184	139	104
Local Government Aid (Calendar 2002)	1,721	4.9	126	91	112
Disparity Reduction Aid (Calendar 2002)	87	0.2	6	2	4
County HACA (Payable 2002)	361	1.0	26	46	41
Criminal Justice Aid (Payable 2002)	77	0.2	6	6	6
Community Corrections Funding (2002)	366	1.0	27	17	16
Total Aids	34,950	100.0	2,556	1,862	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	829	87.3	61	69	65
Agricultural Market Value Credit	120	12.7	9	7	4
Miscellaneous Credits	0	0.0	0	6	4
Total Property Tax Credits	949	100.0	69	83	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	310	55.9	23	15	18
Regular (Renters)	240	43.4	18	15	26
Targeting Refund	4	0.7	0	0	0
Total Property Tax Refunds	554	100.0	41	31	44
Total Aids/Credits	\$36,452	100.0%	\$2,666	\$1,976	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$4,546	54.4%	\$332	\$337	\$308
City/Town Levy	1,750	20.9	128	194	219
School District Net Tax Capacity Levy	1,055	12.6	77	133	151
School District Referendum Market Value Levy	33	0.4	2	5	42
Miscellaneous District Levy	279	3.3	20	22	146
State Property Tax Levy	693	8.3	51	130	116
Total Levy	\$8,357	100.0%	\$611	\$821	\$983
Less Property Tax Credits	949		69	83	72
Net Property Taxes Payable	7,408		542	738	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$439,734		\$32,158	\$61,489	\$58,006
Referendum Market Valuation	330,496		\$24,170	\$38,659	\$50,165
Net Tax Capacity (NTC)	4,612		337	652	677
C. Average Local NTC Tax Rate	165.466				
Avg. Referendum Mkt. Value Tax Rate	0.010				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$6,651	35.4%	\$486	\$656	\$1,011
Sales/Use Tax (Calendar 2001)	6,015	32.0	440	495	606
Motor Vehicle Sales Tax (Calendar 2001)	1,682	8.9	123	123	120
Motor Vehicle License Tax (Calendar 2001)	1,217	6.5	89	92	95
Motor Fuels Tax (Calendar 2001)	1,830	9.7	134	149	119
Corporate Income Tax (Calendar 2001)	715	3.8	52	51	124
State Property Tax (Payable 2002)	693	3.7	51	130	116
Total State Taxes	\$18,804	100.0%	\$1,375	\$1,696	\$2,192

I. Major State Aids/Credits	WASECA			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$20,198	57.2%	\$1,034	\$787	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	4,321	12.2	221	255	269
Minnesota Family Investment Program	318	0.9	16	12	18
General Assistance including GAMC	441	1.3	23	20	35
Social Services	2,200	6.2	113	151	159
Miscellaneous	233	0.7	12	14	21
Total	7,513	21.3	384	452	502
Highway Aid (Calendar 2002)					
County Aid	2,500	7.1	128	136	74
Municipal Aid	298	0.8	15	17	23
Township Aid	224	0.6	11	13	6
Total	3,023	8.6	155	165	104
Local Government Aid (Calendar 2002)	2,866	8.1	147	184	112
Disparity Reduction Aid (Calendar 2002)	27	0.1	1	4	4
County HACA (Payable 2002)	1,334	3.8	68	47	41
Criminal Justice Aid (Payable 2002)	93	0.3	5	5	6
Community Corrections Funding (2002)	229	0.7	12	15	16
Total Aids	35,283	100.0	1,806	1,659	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	1,431	81.4	73	67	65
Agricultural Market Value Credit	201	11.4	10	10	4
Miscellaneous Credits	126	7.2	6	1	4
Total Property Tax Credits	1,758	100.0	90	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	343	50.3	18	13	18
Regular (Renters)	328	48.1	17	19	26
Targeting Refund	11	1.6	1	0	0
Total Property Tax Refunds	682	100.0	35	32	44
Total Aids/Credits	\$37,724	100.0%	\$1,930	\$1,768	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$6,292	45.7%	\$322	\$317	\$308
City/Town Levy	3,493	25.4	179	179	219
School District Net Tax Capacity Levy	2,722	19.8	139	98	151
School District Referendum Market Value Levy	89	0.6	5	14	42
Miscellaneous District Levy	245	1.8	13	22	146
State Property Tax Levy	929	6.7	48	68	116
Total Levy	\$13,770	100.0%	\$705	\$698	\$983
Less Property Tax Credits	1,758		90	77	72
Net Property Taxes Payable	12,012		615	621	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$1,084,648		\$55,506	\$58,076	\$58,006
Referendum Market Valuation	622,950		\$31,879	\$33,811	\$50,165
Net Tax Capacity (NTC)	10,334		529	577	677
C. Average Local NTC Tax Rate	123.398				
Avg. Referendum Mkt. Value Tax Rate	0.014				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$13,073	52.0%	\$669	\$683	\$1,011
Sales/Use Tax (Calendar 2001)	3,832	15.3	196	449	606
Motor Vehicle Sales Tax (Calendar 2001)	2,326	9.3	119	122	120
Motor Vehicle License Tax (Calendar 2001)	1,736	6.9	89	92	95
Motor Fuels Tax (Calendar 2001)	1,992	7.9	102	124	119
Corporate Income Tax (Calendar 2001)	1,229	4.9	63	73	124
State Property Tax (Payable 2002)	929	3.7	48	68	116
Total State Taxes	\$25,117	100.0%	\$1,285	\$1,611	\$2,192

I. Major State Aids/Credits	WASHINGTON			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$156,204	68.0%	\$741	\$814	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	20,209	8.8	96	261	269
Minnesota Family Investment Program	1,666	0.7	8	22	18
General Assistance including GAMC	3,005	1.3	14	40	35
Social Services	17,625	7.7	84	155	159
Miscellaneous	1,575	0.7	7	24	21
Total	44,080	19.2	209	503	502
Highway Aid (Calendar 2002)					
County Aid	6,426	2.8	30	26	74
Municipal Aid	5,901	2.6	28	30	23
Township Aid	90	0.0	0	0	6
Total	12,417	5.4	59	56	104
Local Government Aid (Calendar 2002)	4,832	2.1	23	88	112
Disparity Reduction Aid (Calendar 2002)	1	0.0	0	0	4
County HACA (Payable 2002)	8,546	3.7	41	35	41
Criminal Justice Aid (Payable 2002)	1,165	0.5	6	7	6
Community Corrections Funding (2002)	2,421	1.1	11	15	16
Total Aids	229,665	100.0	1,090	1,518	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	13,524	98.6	64	62	65
Agricultural Market Value Credit	169	1.2	1	0	4
Miscellaneous Credits	23	0.2	0	0	4
Total Property Tax Credits	13,717	100.0	65	63	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	3,724	49.4	18	21	18
Regular (Renters)	3,797	50.4	18	33	26
Targeting Refund	17	0.2	0	0	0
Total Property Tax Refunds	7,537	100.0	36	54	44
Total Aids/Credits	\$250,919	100.0%	\$1,191	\$1,635	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$49,238	23.2%	\$234	\$291	\$308
City/Town Levy	52,686	24.9	250	256	219
School District Net Tax Capacity Levy	41,603	19.6	197	170	151
School District Referendum Market Value Levy	16,018	7.6	76	64	42
Miscellaneous District Levy	32,706	15.4	155	245	146
State Property Tax Levy	19,560	9.2	93	149	116
Total Levy	\$211,812	100.0%	\$1,005	\$1,175	\$983
Less Property Tax Credits	13,717		65	63	72
Net Property Taxes Payable	198,095		940	1,112	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$14,071,797		\$66,778	\$62,967	\$58,006
Referendum Market Valuation	13,760,822		\$65,303	\$62,244	\$50,165
Net Tax Capacity (NTC)	160,487		762	784	677
C. Average Local NTC Tax Rate	109.133				
Avg. Referendum Mkt. Value Tax Rate	0.124				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$296,732	58.8%	\$1,408	\$1,267	\$1,011
Sales/Use Tax (Calendar 2001)	102,306	20.3	485	751	606
Motor Vehicle Sales Tax (Calendar 2001)	26,160	5.2	124	119	120
Motor Vehicle License Tax (Calendar 2001)	21,985	4.4	104	98	95
Motor Fuels Tax (Calendar 2001)	22,601	4.5	107	106	119
Corporate Income Tax (Calendar 2001)	15,475	3.1	73	170	124
State Property Tax (Payable 2002)	19,560	3.9	93	149	116
Total State Taxes	\$504,819	100.0%	\$2,396	\$2,659	\$2,192

I. Major State Aids/Credits	WATONWAN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$11,608	48.0%	\$985	\$787	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	4,308	17.8	365	255	269
Minnesota Family Investment Program	154	0.6	13	12	18
General Assistance including GAMC	236	1.0	20	20	35
Social Services	2,109	8.7	179	151	159
Miscellaneous	203	0.8	17	14	21
Total	7,012	29.0	595	452	502
Highway Aid (Calendar 2002)					
County Aid	2,158	8.9	183	136	74
Municipal Aid	0	0.0	0	17	23
Township Aid	232	1.0	20	13	6
Total	2,391	9.9	203	165	104
Local Government Aid (Calendar 2002)	2,116	8.7	180	184	112
Disparity Reduction Aid (Calendar 2002)	10	0.0	1	4	4
County HACA (Payable 2002)	804	3.3	68	47	41
Criminal Justice Aid (Payable 2002)	59	0.2	5	5	6
Community Corrections Funding (2002)	188	0.8	16	15	16
Total Aids	24,188	100.0	2,052	1,659	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	670	79.5	57	67	65
Agricultural Market Value Credit	173	20.5	15	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	843	100.0	71	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	165	48.2	14	13	18
Regular (Renters)	158	46.1	13	19	26
Targeting Refund	20	5.7	2	0	0
Total Property Tax Refunds	343	100.0	29	32	44
Total Aids/Credits	\$25,375	100.0%	\$2,152	\$1,768	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$4,803	55.3%	\$407	\$317	\$308
City/Town Levy	1,746	20.1	148	179	219
School District Net Tax Capacity Levy	1,129	13.0	96	98	151
School District Referendum Market Value Levy	384	4.4	33	14	42
Miscellaneous District Levy	149	1.7	13	22	146
State Property Tax Levy	466	5.4	40	68	116
Total Levy	\$8,677	100.0%	\$736	\$698	\$983
Less Property Tax Credits	843		71	77	72
Net Property Taxes Payable	7,835		665	621	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$690,946		\$58,609	\$58,076	\$58,006
Referendum Market Valuation	246,324		\$20,894	\$33,811	\$50,165
Net Tax Capacity (NTC)	6,137		521	577	677
C. Average Local NTC Tax Rate	127.544				
Avg. Referendum Mkt. Value Tax Rate	0.156				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$5,865	42.4%	\$497	\$683	\$1,011
Sales/Use Tax (Calendar 2001)	2,580	18.6	219	449	606
Motor Vehicle Sales Tax (Calendar 2001)	1,467	10.6	124	122	120
Motor Vehicle License Tax (Calendar 2001)	1,072	7.7	91	92	95
Motor Fuels Tax (Calendar 2001)	1,831	13.2	155	124	119
Corporate Income Tax (Calendar 2001)	558	4.0	47	73	124
State Property Tax (Payable 2002)	466	3.4	40	68	116
Total State Taxes	\$13,838	100.0%	\$1,174	\$1,611	\$2,192

I. Major State Aids/Credits	WILKIN			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$6,298	37.3%	\$897	\$862	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	2,684	15.9	382	308	269
Minnesota Family Investment Program	112	0.7	16	14	18
General Assistance including GAMC	112	0.7	16	30	35
Social Services	1,532	9.1	218	183	159
Miscellaneous	106	0.6	15	17	21
Total	4,546	26.9	648	552	502
Highway Aid (Calendar 2002)					
County Aid	2,929	17.4	417	158	74
Municipal Aid	0	0.0	0	13	23
Township Aid	385	2.3	55	18	6
Total	3,314	19.6	472	189	104
Local Government Aid (Calendar 2002)	1,578	9.4	225	132	112
Disparity Reduction Aid (Calendar 2002)	24	0.1	3	2	4
County HACA (Payable 2002)	935	5.5	133	52	41
Criminal Justice Aid (Payable 2002)	38	0.2	5	5	6
Community Corrections Funding (2002)	137	0.8	19	15	16
Total Aids	16,870	100.0	2,403	1,809	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	430	77.3	61	67	65
Agricultural Market Value Credit	117	21.0	17	9	4
Miscellaneous Credits	10	1.7	1	10	4
Total Property Tax Credits	557	100.0	79	86	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	25	25.5	4	12	18
Regular (Renters)	73	74.4	10	17	26
Targeting Refund	0	0.1	0	0	0
Total Property Tax Refunds	98	100.0	14	29	44
Total Aids/Credits	\$17,524	100.0%	\$2,496	\$1,924	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$2,976	59.0%	\$424	\$329	\$308
City/Town Levy	899	17.8	128	146	219
School District Net Tax Capacity Levy	576	11.4	82	99	151
School District Referendum Market Value Levy	38	0.8	5	11	42
Miscellaneous District Levy	253	5.0	36	31	146
State Property Tax Levy	299	5.9	43	76	116
Total Levy	\$5,042	100.0%	\$718	\$693	\$983
Less Property Tax Credits	557		79	86	72
Net Property Taxes Payable	4,485		639	607	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$627,971		\$89,455	\$54,869	\$58,006
Referendum Market Valuation	171,426		\$24,420	\$32,892	\$50,165
Net Tax Capacity (NTC)	5,700		812	557	677
C. Average Local NTC Tax Rate	82.532				
Avg. Referendum Mkt. Value Tax Rate	0.022				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$4,634	47.0%	\$660	\$613	\$1,011
Sales/Use Tax (Calendar 2001)	1,386	14.0	197	436	606
Motor Vehicle Sales Tax (Calendar 2001)	865	8.8	123	119	120
Motor Vehicle License Tax (Calendar 2001)	658	6.7	94	89	95
Motor Fuels Tax (Calendar 2001)	1,775	18.0	253	142	119
Corporate Income Tax (Calendar 2001)	250	2.5	36	60	124
State Property Tax (Payable 2002)	299	3.0	43	76	116
Total State Taxes	\$9,867	100.0%	\$1,406	\$1,535	\$2,192

I. Major State Aids/Credits	WINONA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$32,726	43.9%	\$660	\$825	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	11,284	15.1	227	229	269
Minnesota Family Investment Program	468	0.6	9	11	18
General Assistance including GAMC	1,221	1.6	25	27	35
Social Services	8,238	11.0	166	150	159
Miscellaneous	676	0.9	14	16	21
Total	21,886	29.4	441	434	502
Highway Aid (Calendar 2002)					
County Aid	3,993	5.4	80	96	74
Municipal Aid	876	1.2	18	19	23
Township Aid	996	1.3	20	11	6
Total	5,866	7.9	118	126	104
Local Government Aid (Calendar 2002)	11,266	15.1	227	148	112
Disparity Reduction Aid (Calendar 2002)	163	0.2	3	4	4
County HACA (Payable 2002)	1,791	2.4	36	41	41
Criminal Justice Aid (Payable 2002)	285	0.4	6	5	6
Community Corrections Funding (2002)	583	0.8	12	13	16
Total Aids	74,567	100.0	1,503	1,598	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	3,292	91.4	66	70	65
Agricultural Market Value Credit	247	6.9	5	7	4
Miscellaneous Credits	62	1.7	1	0	4
Total Property Tax Credits	3,602	100.0	73	77	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	683	39.9	14	13	18
Regular (Renters)	1,014	59.2	20	19	26
Targeting Refund	15	0.9	0	0	0
Total Property Tax Refunds	1,713	100.0	35	33	44
Total Aids/Credits	\$79,881	100.0%	\$1,610	\$1,708	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$12,695	41.2%	\$256	\$294	\$308
City/Town Levy	6,933	22.5	140	194	219
School District Net Tax Capacity Levy	4,187	13.6	84	144	151
School District Referendum Market Value Levy	3,061	9.9	62	28	42
Miscellaneous District Levy	854	2.8	17	25	146
State Property Tax Levy	3,109	10.1	63	73	116
Total Levy	\$30,839	100.0%	\$621	\$759	\$983
Less Property Tax Credits	3,602		73	77	72
Net Property Taxes Payable	27,237		549	681	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$2,159,555		\$43,519	\$51,785	\$58,006
Referendum Market Valuation	1,797,064		\$36,214	\$40,089	\$50,165
Net Tax Capacity (NTC)	23,467		473	556	677
C. Average Local NTC Tax Rate	105.120				
Avg. Referendum Mkt. Value Tax Rate	0.170				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$32,960	45.6%	\$664	\$827	\$1,011
Sales/Use Tax (Calendar 2001)	16,070	22.2	324	417	606
Motor Vehicle Sales Tax (Calendar 2001)	5,370	7.4	108	121	120
Motor Vehicle License Tax (Calendar 2001)	4,109	5.7	83	93	95
Motor Fuels Tax (Calendar 2001)	6,616	9.1	133	125	119
Corporate Income Tax (Calendar 2001)	4,117	5.7	83	97	124
State Property Tax (Payable 2002)	3,109	4.3	63	73	116
Total State Taxes	\$72,350	100.0%	\$1,458	\$1,753	\$2,192

I. Major State Aids/Credits	WRIGHT			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$94,000	67.3%	\$955	\$947	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	15,235	10.9	155	167	269
Minnesota Family Investment Program	790	0.6	8	9	18
General Assistance including GAMC	1,525	1.1	15	17	35
Social Services	10,500	7.5	107	107	159
Miscellaneous	1,114	0.8	11	12	21
Total	29,164	20.9	296	313	502
Highway Aid (Calendar 2002)					
County Aid	6,121	4.4	62	56	74
Municipal Aid	1,445	1.0	15	16	23
Township Aid	618	0.4	6	4	6
Total	8,184	5.9	83	76	104
Local Government Aid (Calendar 2002)	4,417	3.2	45	82	112
Disparity Reduction Aid (Calendar 2002)	16	0.0	0	0	4
County HACA (Payable 2002)	2,467	1.8	25	27	41
Criminal Justice Aid (Payable 2002)	506	0.4	5	5	6
Community Corrections Funding (2002)	877	0.6	9	14	16
Total Aids	139,631	100.0	1,419	1,465	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	6,471	92.3	66	66	65
Agricultural Market Value Credit	517	7.4	5	5	4
Miscellaneous Credits	23	0.3	0	0	4
Total Property Tax Credits	7,011	100.0	71	70	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	1,522	50.4	15	16	18
Regular (Renters)	1,467	48.6	15	20	26
Targeting Refund	30	1.0	0	1	0
Total Property Tax Refunds	3,019	100.0	31	37	44
Total Aids/Credits	\$149,661	100.0%	\$1,521	\$1,572	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$23,507	30.4%	\$239	\$276	\$308
City/Town Levy	22,510	29.1	229	207	219
School District Net Tax Capacity Levy	18,898	24.4	192	168	151
School District Referendum Market Value Levy	1,617	2.1	16	18	42
Miscellaneous District Levy	3,664	4.7	37	42	146
State Property Tax Levy	7,170	9.3	73	83	116
Total Levy	\$77,366	100.0%	\$786	\$794	\$983
Less Property Tax Credits	7,011		71	70	72
Net Property Taxes Payable	70,356		715	723	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$5,444,713		\$55,327	\$49,649	\$58,006
Referendum Market Valuation	4,718,909		\$47,952	\$43,711	\$50,165
Net Tax Capacity (NTC)	60,713		617	575	677
C. Average Local NTC Tax Rate	112.527				
Avg. Referendum Mkt. Value Tax Rate	0.040				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$94,229	53.9%	\$958	\$845	\$1,011
Sales/Use Tax (Calendar 2001)	32,489	18.6	330	468	606
Motor Vehicle Sales Tax (Calendar 2001)	12,121	6.9	123	118	120
Motor Vehicle License Tax (Calendar 2001)	9,628	5.5	98	92	95
Motor Fuels Tax (Calendar 2001)	14,046	8.0	143	131	119
Corporate Income Tax (Calendar 2001)	5,292	3.0	54	73	124
State Property Tax (Payable 2002)	7,170	4.1	73	83	116
Total State Taxes	\$174,976	100.0%	\$1,778	\$1,810	\$2,192

I. Major State Aids/Credits	YELLOW MEDICINE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2001-2002)	\$10,487	42.2%	\$969	\$1,047	\$854
Human Services Aid (Calendar 2001)					
Medical Assistance	4,314	17.4	399	384	269
Minnesota Family Investment Program	70	0.3	6	8	18
General Assistance including GAMC	184	0.7	17	22	35
Social Services	2,130	8.6	197	199	159
Miscellaneous	184	0.7	17	21	21
Total	6,882	27.7	636	633	502
Highway Aid (Calendar 2002)					
County Aid	3,325	13.4	307	275	74
Municipal Aid	0	0.0	0	5	23
Township Aid	454	1.8	42	39	6
Total	3,779	15.2	349	319	104
Local Government Aid (Calendar 2002)	2,301	9.3	213	205	112
Disparity Reduction Aid (Calendar 2002)	86	0.3	8	16	4
County HACA (Payable 2002)	1,076	4.3	99	93	41
Criminal Justice Aid (Payable 2002)	45	0.2	4	4	6
Community Corrections Funding (2002)	180	0.7	17	15	16
Total Aids	24,837	100.0	2,295	2,333	1,638
B. Property Tax Credits (Payable 2002)					
Homestead Market Value Credit	656	74.0	61	56	65
Agricultural Market Value Credit	230	26.0	21	19	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	886	100.0	82	75	72
C. Property Tax Refunds (01 filed 02)					
Regular (Homeowners)	165	57.2	15	13	18
Regular (Renters)	116	40.3	11	13	26
Targeting Refund	7	2.5	1	0	0
Total Property Tax Refunds	288	100.0	27	26	44
Total Aids/Credits	\$26,011	100.0%	\$2,404	\$2,434	\$1,754
II. Property Tax Data					
A. Property Tax Levy (Payable 2002)					
County Levy	\$5,262	54.5%	\$486	\$366	\$308
City/Town Levy	2,172	22.5	201	200	219
School District Net Tax Capacity Levy	1,321	13.7	122	120	151
School District Referendum Market Value Levy	199	2.1	18	22	42
Miscellaneous District Levy	265	2.8	25	26	146
State Property Tax Levy	429	4.4	40	55	116
Total Levy	\$9,648	100.0%	\$892	\$790	\$983
Less Property Tax Credits	886		82	75	72
Net Property Taxes Payable	8,762		810	714	911
B. Property Valuation (2001 Assessment)					
Market Valuation	\$701,151		\$64,801	\$61,332	\$58,006
Referendum Market Valuation	239,806		\$22,163	\$22,603	\$50,165
Net Tax Capacity (NTC)	6,014		556	549	677
C. Average Local NTC Tax Rate	148.598				
Avg. Referendum Mkt. Value Tax Rate	0.118				
III. Major State Taxes					
Individual Income Tax (2001 filed 2002)	\$6,240	43.9%	\$577	\$545	\$1,011
Sales/Use Tax (Calendar 2001)	2,790	19.6	258	285	606
Motor Vehicle Sales Tax (Calendar 2001)	1,465	10.3	135	129	120
Motor Vehicle License Tax (Calendar 2001)	1,094	7.7	101	96	95
Motor Fuels Tax (Calendar 2001)	1,521	10.7	141	137	119
Corporate Income Tax (Calendar 2001)	682	4.8	63	50	124
State Property Tax (Payable 2002)	429	3.0	40	55	116
Total State Taxes	\$14,222	100.0%	\$1,314	\$1,297	\$2,192

Appendices

- A. **Education Aids** by Home County by School District, 2001/2002 School Year
- B. **Selected Taxes** That are Not Entirely Allocated to Minnesota Counties
- C. **2001 Personal Income** by County
- D. **2001 Personal Income, Taxes, and Aids/Credits** by Economic Development Region

Appendix A

Education Aids by Home County by School District 2001/2002 School Year*

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Aitkin	1	\$5,748,906	Brown	81	\$731,837	Clay	146	\$3,923,551
	2	2,640,937		84	3,413,291		150	5,644,931
	4	2,947,332		85	3,387,608		152	36,050,707
				88	12,392,496		914	1,690,520
	Total	11,337,175					2164	7,237,342
				Total	19,925,232		Total	54,547,051
Anoka	11	218,019,504	Carlton	91	3,782,741			
	12	37,403,649		93	3,618,677	Clearwater	162	6,905,693
	13	14,937,924		94	14,795,222		2311	2,501,198
	14	12,649,189		95	2,034,176			
	15	30,842,752		97	4,156,416		Total	9,406,890
	16	17,983,117		99	6,057,468			
	Total	331,836,135		100	2,035,500	Cook	166	1,867,932
				Total	36,480,201		Total	1,867,932
Becker	22	15,352,793						
	23	7,123,736	Carver	108	5,679,948	Cottonwood	173	2,625,274
	25	622,490		110	10,241,548		177	6,120,311
	2889	2,764,253		111	6,834,462		2898	2,494,423
	Total	25,863,273		112	39,340,826			
				Total	62,096,783		Total	11,240,007
Beltrami	31	31,053,306						
	32	5,249,378				Crow Wing	181	35,966,504
	36	2,644,538	Cass	113	3,700,380		182	5,704,199
	38	12,822,783		115	8,830,938		186	2,264,311
	Total	51,770,005		116	3,129,288			
				118	2,108,302		Total	43,935,014
				2174	5,516,719			
Benton	47	19,775,090		Total	23,285,626	Dakota	6	18,578,573
	51	9,968,111					191	55,280,353
	Total	29,743,201	Chippewa	129	9,767,295		192	27,144,804
				2180	4,689,141		194	46,763,802
Big Stone	62	3,927,245					195	1,769,926
	2888	2,807,957		Total	14,456,435		196	134,206,874
	Total	6,735,201	Chisago	138	20,098,156		197	14,697,695
				139	5,146,689		199	19,375,533
Blue Earth	75	3,932,631		323	156,846		200	25,692,386
	77	32,602,404		2144	17,371,179		Total	343,509,947
	2071	4,571,899				Dodge	203	4,666,911
	2135	6,307,370		Total	42,772,869		204	9,675,323
	Total	47,414,303					2125	5,985,110
							Total	20,327,344

* See page 10 for a description of what is included in the "education aid" amount.

**Education Aids by Home County by School District
2001/2002 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Douglas	206	\$19,698,356	Hennepin	1	\$343,529,632	Kandiyohi	345	\$8,388,616
	207	1,572,290		270	21,443,786		347	26,166,061
	208	1,167,939		271	35,429,348		815	204,317
	213	3,613,799		272	33,216,406		Total	34,758,995
	Total	26,052,384		273	16,690,344	Kittson	356	1,448,800
Faribault	2134	5,128,385		276	27,168,355		2171	1,322,549
	2860	7,486,602		277	6,011,848		2358	2,190,730
	Total	12,614,987		278	6,763,355		Total	4,962,080
				279	118,509,766	Koochiching	361	7,890,770
				280	17,487,665		362	2,418,997
Fillmore	229	1,938,640		281	69,314,309		363	3,480,916
	238	2,042,682		282	6,489,281		Total	13,790,684
	239	3,868,126		283	14,359,713	Lac Qui Parle	371	628,272
	2137	5,391,101		284	24,843,433		378	3,274,887
	2198	3,919,195		286	9,243,953		2853	6,087,624
	Total	17,159,744		Total	750,501,193		Total	9,990,782
Freeborn	241	21,113,155	Houston	294	2,524,483	Lake	381	9,503,170
	242	2,131,181		297	2,248,140		Total	9,503,170
	2886	2,501,139		299	5,939,617	Lake of the Woods	390	4,229,338
				300	9,794,959		Total	4,229,338
	Total	25,745,476		Total	20,507,199		391	2,085,880
Goodhue	252	6,888,234	Hubbard	306	2,107,402		392	3,857,775
	253	2,900,135		308	2,642,315	LeSueur	394	5,569,379
	255	6,575,278		309	8,967,236		2143	5,039,860
	256	11,157,349		Total	13,716,953		2397	7,315,924
	2172	4,928,217					Total	23,868,818
	Total	32,449,214	Isanti	314	5,788,141	Lincoln	402	1,105,979
Grant	261	1,616,035		911	26,712,797		403	1,307,682
	264	663,039		Total	32,500,938		404	1,070,868
	2342	4,373,815	Itasca	316	8,402,821		409	1,681,275
	Total	6,652,889		317	5,949,660		Total	5,165,804
				318	18,215,435	Jackson		
				319	4,528,403			
				Total	37,096,320			
			Kanabec	330	1,602,877			
				2895	6,293,126			
				Total	7,896,003			
				332	9,751,959			
				333	4,663,213			
			Total	Total	14,415,172			

**Education Aids by Home County by School District
2001/2002 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid	
Lyon	411	\$596,401	Morrison	482	\$20,164,891	Otter Tail	542	\$1,296,849	
	413	12,539,734		484	6,075,918		544	15,756,622	
	414	2,567,538		485	4,309,415		545	1,864,216	
	415	595,246		486	2,294,436		547	3,584,939	
	417	3,739,015		487	2,491,279		548	5,440,992	
	418	843,790					549	8,589,178	
	2167	2,484,420		Total	35,335,939		550	2,647,315	
							553	4,449,698	
	Total	23,366,145		Mower	492		23,252,320	Total	43,629,810
				495	1,715,211				
McLeod	423	14,932,772	497	1,351,090	Pennington	561	1,555,830		
	424	2,619,435	499	2,009,500		564	12,437,817		
	2859	9,622,007	500	3,641,506					
	2887	2,342,598	Total	31,969,627		Total	13,993,647		
	Total	29,516,812	Murray	505	2,764,587	Pine	577	2,874,087	
	432	5,520,935		2169	3,997,089		578	9,203,226	
435	4,260,724				2165		5,811,391		
Total	9,781,659	Total		6,761,676	2580		6,119,656		
Mahnommen			Nicollet	507	1,499,224	Pipestone	581	1,568,138	
	441	2,015,819		508	11,335,725		584	833,499	
	447	1,778,840		Total	12,834,949		2689	7,663,792	
	2176	3,328,263					Total	10,065,429	
	2856	2,072,127		Nobles	511	3,305,439	Polk	592	891,063
	Total	9,195,049			513	830,701		593	8,903,746
		514	1,036,539		595	10,189,896			
458	2,016,075	516	726,128		599	3,568,218			
Martin	2448	3,733,397	518	14,253,029	600	1,249,089			
	2536	1,027,627	Total	20,151,836	601	4,317,169			
	2752	10,501,564	Norman	2215	2,739,677	2609	2,962,285		
	Total	17,278,663		2527	2,154,116	Total	32,081,466		
				2854	2,947,700				
	463	4,829,445		Total	7,841,493				
465	10,870,602	Olmsted	227	4,692,763	Pope			611	607,462
466	12,053,209		531	7,973,259		2149	8,620,598		
2396	4,879,557		533	5,707,789		Total	9,228,060		
Total	32,632,813		534	9,872,518		Ramsey	621	48,392,192	
Mille Lacs	473	2,677,670	535	78,125,990	622		51,450,643		
	477	16,922,066	Total	106,372,319	623		24,741,755		
	480	4,196,456			624		41,517,100		
	912	11,140,304			625		321,270,354		
	Total	34,936,497			Total		487,372,044		

**Education Aids by Home County by School District
2001/2002 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Red Lake	627	\$1,220,911	St. Louis	695	\$5,289,232	Steele	756	\$3,974,082
	628	1,041,105		696	2,996,237		761	25,646,909
	630	2,905,054		698	2,557,160		763	2,528,358
	Total	5,167,069		700	9,472,365		Total	32,149,350
Redwood	635	522,509		701	15,918,820	Stevens	768	1,365,758
	640	1,998,299		704	10,000,513		769	5,286,925
	2754	1,636,910		706	10,523,926		771	962,814
	2884	2,239,183		707	1,053,008		Total	7,615,497
	2897	7,917,722		709	70,950,395	Swift	775	3,661,906
	Total	14,314,622		712	3,043,195		777	6,019,909
				2142	13,749,423		Total	9,681,816
Renville	2159	2,513,199	Scott	2154	8,680,714	Todd	786	3,677,050
	2534	4,786,625		2711	5,686,089		787	3,500,607
	2890	3,731,399		Total	159,921,077		2170	10,406,962
	Total	11,031,223		716	6,608,815		2753	9,022,733
Rice	656	24,095,709		717	6,833,595	Traverse	801	983,404
	659	18,423,090		719	22,971,533		803	2,620,789
	Total	42,518,800		720	21,835,260		Total	3,604,193
Rock			Sherburne	721	14,016,414	Wabasha	806	3,180,350
				Total	72,265,617		810	6,106,185
				726	3,620,782		811	3,855,418
				727	15,009,883		813	6,597,045
Roseau	671	1,423,574	Sibley	728	49,498,511	Wadena	2805	6,692,917
	2184	7,002,386		Total	68,129,177		Total	26,431,916
	Total	8,425,960		2310	6,477,438		818	3,117,454
				2365	4,412,033		820	3,736,117
				Total	10,889,470	Total	821	4,292,415
	676	1,446,400	Stearns	738	6,377,156		2155	8,812,182
	682	8,787,505		739	5,206,782		Total	19,958,169
	690	8,339,287		740	9,366,916			
	2683	3,406,897		741	6,671,338			
	Total	21,980,089		742	57,079,300			
				743	6,887,187			
				745	9,453,167			
				748	14,420,626			
				750	12,320,347			
				2364	4,790,151			
				Total	132,572,970			

**Education Aids by Home County by School District
2001/2002 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Waseca	829	\$12,466,324	Watonwan	836	\$845,598	Wright	876	\$8,884,662
	2168	4,806,965		837	3,580,328		877	24,831,213
	2835	2,924,343		840	7,182,147		879	8,462,718
	Total	20,197,633		Total	11,608,073		881	4,607,410
Washington	831	36,147,268	Wilkin	846	4,523,946		882	17,077,095
	832	13,125,836		850	1,322,786		883	9,251,234
	833	69,955,970		852	451,162		885	16,326,476
	834	36,974,913		Total	6,297,894		2687	4,559,637
	Total	156,203,987	Winona	857	3,858,566	Yellow Medicine	Total	94,000,444
				858	5,071,942		891	3,949,281
				861	23,795,957		2190	6,537,730
				Total	32,726,465		Total	10,487,011

State Total: \$4,298,023,321

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	\$5,087,950,118	95.3%	\$251,962,458	4.7%	\$5,339,912,576
Sales/Use Tax**	\$3,049,108,904	82.2%	\$661,986,676	17.8%	\$3,711,095,581
Total	\$8,137,059,022	89.9%	\$913,949,134	10.1%	\$9,051,008,157

* Percents added across equal 100 percent.

** See page 76 for discussion of estimated sales/use tax amounts not allocated to Minnesota counties.

Appendix C

2001 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	\$324	\$20,990	\$26,198
Anoka	9,324	30,847	39,562
Becker	726	23,923	23,933
Beltrami	950	23,628	22,214
Benton	910	25,778	25,470
Big Stone	132	23,032	23,420
Blue Earth	1,548	27,505	26,101
Brown	738	27,565	26,101
Carlton	785	24,424	26,198
Carver	2,728	37,219	39,562
Cass	633	22,879	21,953
Chippewa	355	27,217	23,420
Chisago	1,275	29,578	24,667
Clay	1,222	23,678	23,933
Clearwater	173	20,532	22,214
Cook	146	28,164	26,198
Cottonwood	301	24,977	25,091
Crow Wing	1,367	24,297	21,953
Dakota	13,269	36,620	39,562
Dodge	505	27,787	28,437
Douglas	873	26,176	23,933
Faribault	374	23,303	26,101
Fillmore	500	23,508	28,437
Freeborn	783	24,049	28,437
Goodhue	1,314	29,423	28,437
Grant	147	23,374	23,933
Hennepin	51,508	45,849	39,562
Houston	529	26,607	28,437
Hubbard	380	20,588	22,214
Isanti	856	26,478	24,667
Itasca	1,000	22,714	26,198
Jackson	272	24,293	25,091
Kanabec	312	20,381	24,667
Kandiyohi	1,149	27,803	25,925
Kittson	118	22,692	23,973
Koochiching	356	25,144	26,198
Lac qui Parle	182	22,713	23,420
Lake	272	24,584	26,198
Lake of the Woods	100	22,326	22,214
LeSueur	711	27,720	26,101

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	\$138	\$21,540	\$25,091
Lyon	712	27,973	25,091
McLeod	948	26,897	25,925
Mahnomen	103	19,703	22,214
Marshall	214	21,382	23,973
Martin	599	27,500	26,101
Meeker	529	23,203	25,925
Mille Lacs	490	21,339	24,667
Morrison	651	20,235	21,953
Mower	1,019	26,325	28,437
Murray	209	22,804	25,091
Nicollet	838	27,857	26,101
Nobles	504	24,292	25,091
Norman	172	23,229	23,973
Olmsted	4,447	34,985	28,437
Otter Tail	1,318	22,890	23,933
Pennington	380	28,051	23,973
Pine	536	19,905	24,667
Pipestone	265	26,816	25,091
Polk	745	23,788	23,973
Pope	264	23,443	23,933
Ramsey	18,076	35,261	39,562
Red Lake	84	19,534	23,973
Redwood	409	24,399	25,091
Renville	393	23,013	25,925
Rice	1,387	24,060	28,437
Rock	236	24,252	25,091
Roseau	400	24,444	23,973
St. Louis	5,553	27,766	26,198
Scott	3,344	35,260	39,562
Sherburne	1,699	24,925	25,470
Sibley	306	19,827	26,101
Stearns	3,312	24,586	25,470
Steele	956	28,032	28,437
Stevens	262	26,085	23,933
Swift	244	20,533	23,420
Todd	454	18,517	21,953
Traverse	94	23,185	23,933
Wabasha	558	25,672	28,437
Wadena	283	20,644	21,953
Waseca	450	23,038	26,101
Washington	7,574	36,761	39,562
Watonwan	268	22,598	26,101
Wilkin	159	22,407	23,933
Winona	1,250	24,992	28,437
Wright	2,552	27,008	25,470
Yellow Medicine	251	22,759	23,420
Metro	\$88,012	\$39,562	
Nonmetro	76,772	25,600	
Statewide	\$164,784	\$33,103	

Appendix D

2001 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.”

		Per Capita		
		Personal Income	Taxes	Aids/Credits
Northern Regions	Northwest (1)	\$23,973	\$1,474	\$2,415
	Headwaters (2)	22,214	1,399	2,372
	Arrowhead (3)	26,198	1,686	2,147
	West Central (4)	23,933	1,535	1,924
	Five (5)	21,953	1,696	1,976
	East Central (7E)	24,667	1,537	1,853
Southern Regions	Six East (6E)	25,925	1,632	1,894
	Upper MN Valley (6W)	23,420	1,299	2,434
	Central Minnesota (7W)	25,470	1,810	1,572
	Southwest (8)	25,091	1,438	2,068
	Nine (9)	26,101	1,611	1,768
	Southeastern MN (10)	28,437	1,753	1,669
Total Nonmetro		\$25,600	\$1,647	\$1,893
Total Metro		\$39,562	\$2,659	\$1,642
State Total		\$33,103	\$2,192	\$1,754