

**December 2004**

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

**2003 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

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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

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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 2003 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). 2003 population is used to calculate per capita amounts throughout this report, even if 2002 is the most recent year for which data for a particular aid or tax is available.

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.

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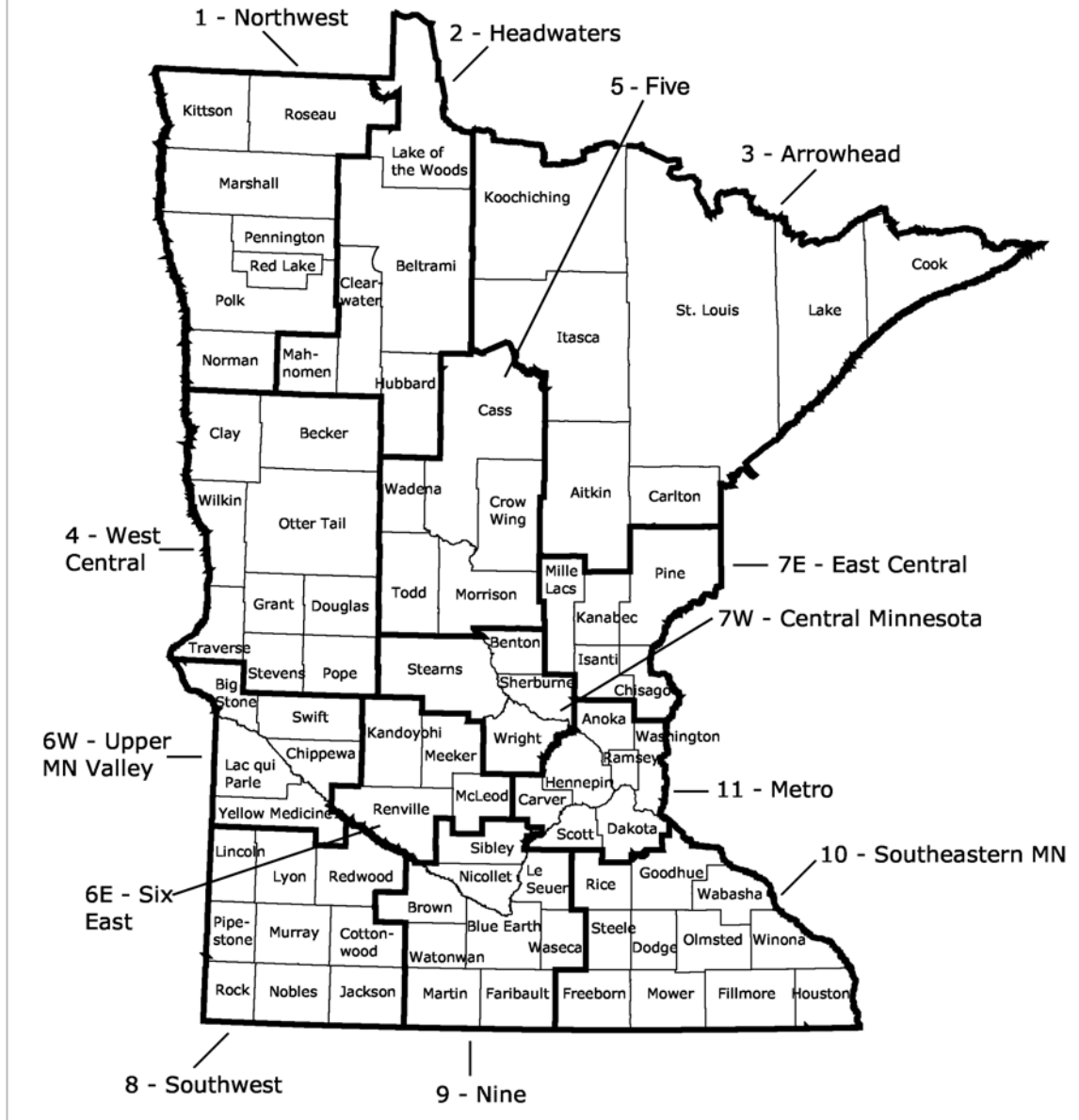
\* For some of the aids or taxes, this discussion takes two pages.



The 2003 population estimates listed below, from the state demographer, are used to calculate the per capita amounts throughout the report, even though the most recent year for which data for a particular aid or tax is available may be 2002 or 2003.

<u>County name</u>	<u>Population</u>	<u>% State Total</u>	<u>County Name</u>	<u>Population</u>	<u>% State Total</u>
Aitkin	15,810	0.3%	Martin	21,228	0.4%
Anoka	313,197	6.2	Meeker	23,182	0.5
Becker	31,159	0.6	Mille Lacs	24,254	0.5
Beltrami	41,607	0.8	Morrison	32,618	0.6
Benton	36,970	0.7	Mower	38,909	0.8
Big Stone	5,648	0.1	Murray	8,995	0.2
Blue Earth	57,435	1.1	Nicollet	30,881	0.6
Brown	26,832	0.5	Nobles	20,646	0.4
Carlton	33,154	0.7	Norman	7,223	0.1
Carver	78,444	1.5	Olmsted	132,013	2.6
Cass	28,191	0.6	Otter Tail	58,785	1.2
Chippewa	12,827	0.3	Pennington	13,654	0.3
Chisago	46,472	0.9	Pine	27,734	0.5
Clay	51,934	1.0	Pipestone	9,675	0.2
Clearwater	8,390	0.2	Polk	31,025	0.6
Cook	5,280	0.1	Pope	11,246	0.2
Cottonwood	11,999	0.2	Ramsey	515,274	10.2
Crow Wing	58,391	1.1	Red Lake	4,317	0.1
Dakota	375,642	7.4	Redwood	16,317	0.3
Dodge	19,015	0.4	Renville	16,864	0.3
Douglas	34,112	0.7	Rice	59,749	1.2
Faribault	15,723	0.3	Rock	9,651	0.2
Fillmore	21,294	0.4	Roseau	16,323	0.3
Freeborn	32,035	0.6	St. Louis	198,721	3.9
Goodhue	45,183	0.9	Scott	105,196	2.1
Grant	6,241	0.1	Sherburne	74,763	1.5
Hennepin	1,139,837	22.4	Sibley	15,366	0.3
Houston	19,965	0.4	Stearns	137,777	2.7
Hubbard	18,635	0.4	Steele	34,691	0.7
Isanti	35,321	0.7	Stevens	9,957	0.2
Itasca	44,198	0.9	Swift	11,698	0.2
Jackson	11,168	0.2	Todd	24,315	0.5
Kanabec	15,831	0.3	Traverse	3,912	0.1
Kandiyohi	41,288	0.8	Wabasha	22,108	0.4
Kittson	4,958	0.1	Wadena	13,619	0.3
Koochiching	13,986	0.3	Waseca	19,451	0.4
Lac Qui Parle	7,879	0.2	Washington	213,395	4.2
Lake	11,160	0.2	Watsonwan	11,683	0.2
Lake of the Woods	4,387	0.1	Wilkin	6,951	0.1
Le Sueur	26,664	0.5	Winona	49,674	1.0
Lincoln	6,171	0.1	Wright	103,010	2.0
Lyon	25,000	0.5	Yellow Medicine	10,764	0.2
McLeod	35,872	0.7			
Mahnomen	5,108	0.1			
Marshall	9,979	0.2			
			<b>METRO</b>	<b>2,740,985</b>	<b>53.9%</b>
			<b>NONMETRO</b>	<b>2,347,021</b>	<b>46.1%</b>
			<b>STATE TOTAL</b>	<b>5,088,006</b>	<b>100.0%</b>

## Minnesota Counties and Economic Development Regions



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



## **Major State Aids**

# Education Aid

## Program Description

**Education aid** is the total amount of state aid paid to school districts for all K-12 educational purposes. This amount includes state aid for general education, special education, transportation, community education, capital expenditure, secondary vocational, and other miscellaneous programs. About 87 percent of the total aid is general education aid.

## Aid Amount and Reporting

### 2002/2003 Education Aid: \$6.0 billion

The total education aid for the 2002/2003 school year is \$5,975,466,075. 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 \$102,412,182 that went to the 78 charter schools operating in 2002/2003, and also does not include lesser amounts spent on metropolitan intermediate school districts and nonmetropolitan educational cooperative districts.<sup>1</sup>

## 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.

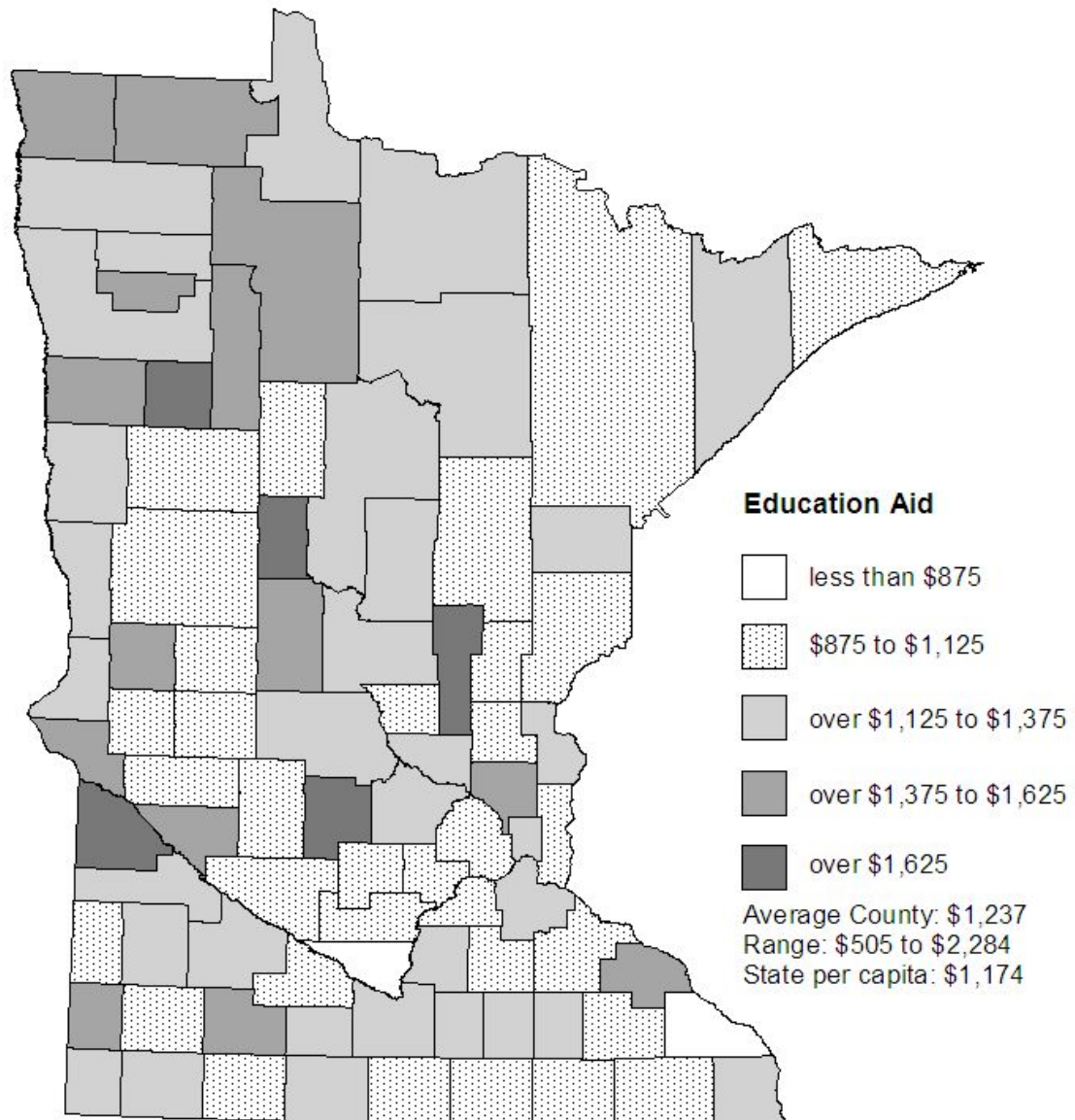
General education aid amounts increased significantly beginning with property taxes payable in 2002 (revenue for the 2002/2003 school year). This is due to the state takeover of general education funding and the elimination of the local general education property tax levy. General education aid increased by roughly \$1.5 billion—\$1.3 billion is due to the elimination of the

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<sup>1</sup> In 2002/2003, metropolitan intermediate school district #916 received \$21,973 in education aid, and nonmetropolitan cooperative districts received \$1,190,313 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.

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.

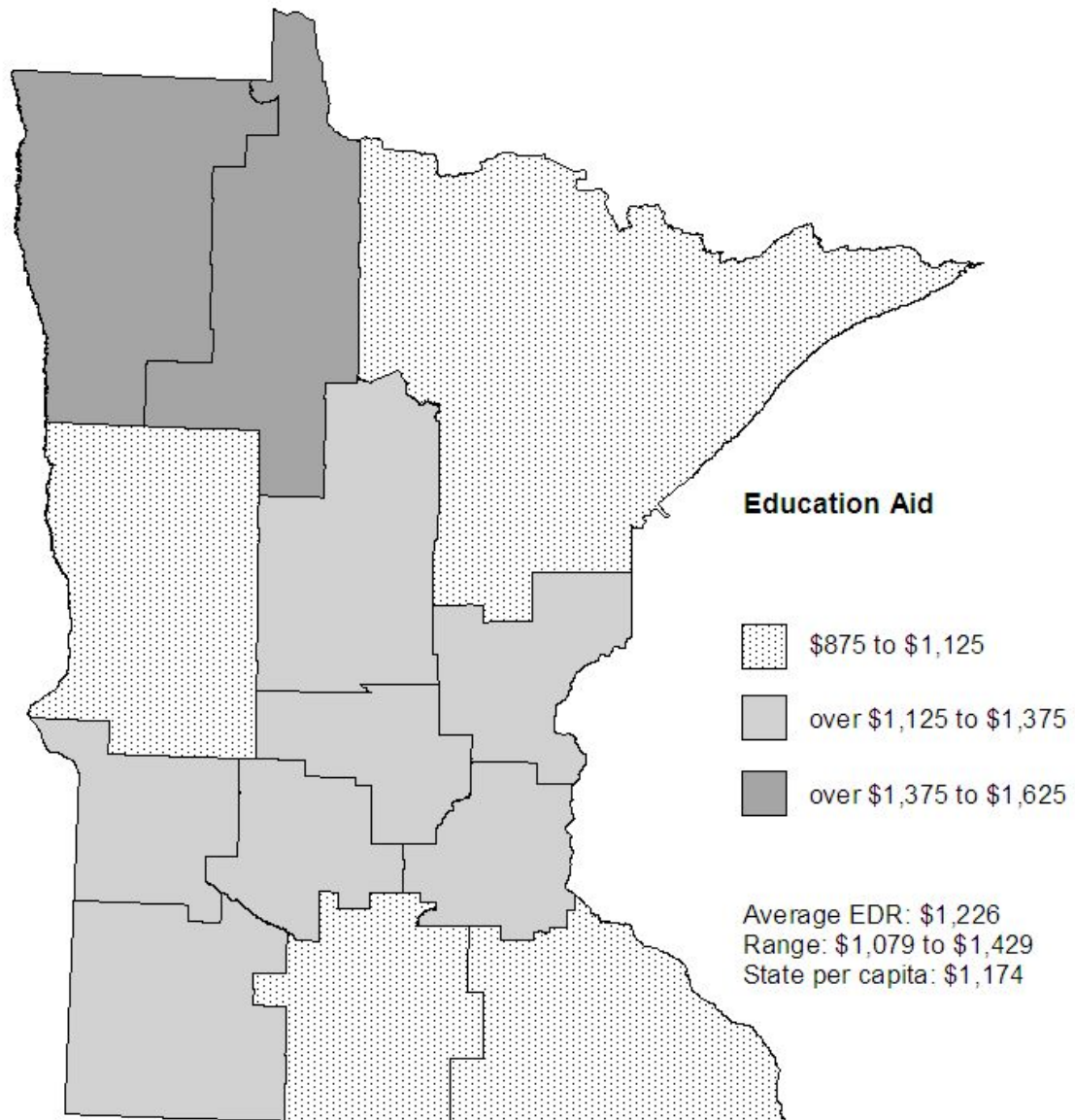
## Education Aid per capita, 2002-2003 by County\*



\* 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, 2002-2003 by Economic Development Region



## The Past Five Years of Education Aid

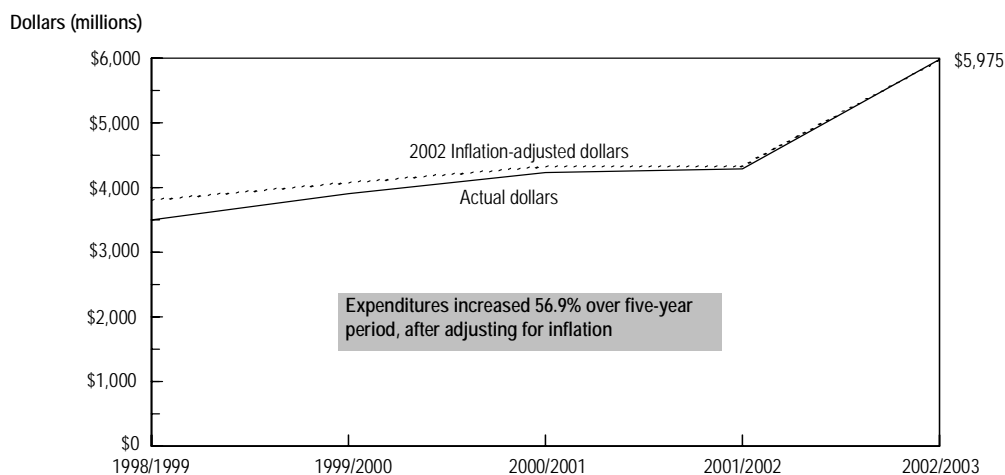
The table below shows the distribution of education aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of education aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Education Aid: 1998/1999 School Year to 2002/2003 School Year

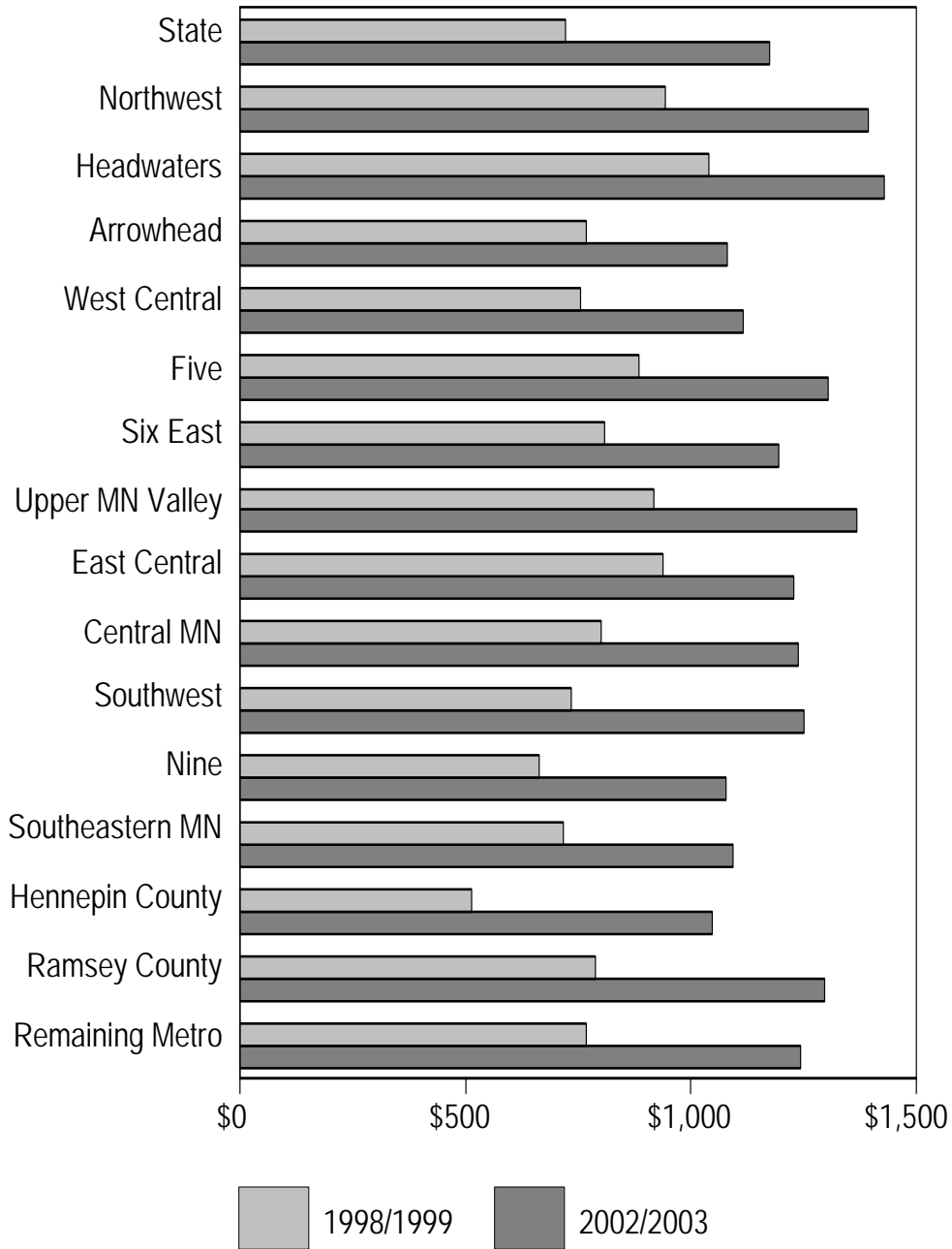
Current dollars, in thousands						
	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003*	5-Yr. Chg. Aid
<b>State</b>	<b>\$3,494,210</b>	<b>\$3,896,422</b>	<b>\$4,238,433</b>	<b>\$4,298,023</b>	<b>\$5,975,466</b>	<b>71%</b>
Northern Regions						
Northwest (1)	84,536	90,762	96,138	95,221	121,842	44
Headwaters (2)	77,012	85,859	90,105	88,905	111,638	45
Arrowhead (3)	245,349	259,079	274,438	269,997	348,340	42
West Central (4)	157,943	173,071	185,141	183,491	239,031	51
Five (5)	130,623	141,453	152,529	151,876	204,936	57
East Central (7E)	124,969	132,486	146,001	148,634	183,637	47
Southern Regions						
Six East (6E)	94,419	100,321	108,273	107,940	140,028	48
Upper MN Valley (6W)	46,019	48,567	51,955	51,351	66,802	45
Central MN (7W)	256,373	283,021	311,183	324,446	435,947	70
Southwest (8)	90,752	100,093	108,383	107,387	149,494	65
Nine (9)	149,186	163,374	176,526	176,632	243,059	63
Southeastern MN (10)	323,810	356,631	386,214	388,357	518,171	60
<b>Total Nonmetro</b>	<b>\$1,780,990</b>	<b>\$1,934,717</b>	<b>\$2,086,886</b>	<b>\$2,094,238</b>	<b>\$2,762,925</b>	<b>55%</b>
Metro Region						
Hennepin County	559,439	664,632	729,741	750,501	1,194,479	114
Ramsey County	391,636	441,980	473,400	487,372	668,532	71
Remaining Metro	762,145	855,093	948,406	965,912	1,349,531	77
<b>Total Metro</b>	<b>\$1,713,220</b>	<b>\$1,961,705</b>	<b>\$2,151,547</b>	<b>\$2,203,786</b>	<b>\$3,212,541</b>	<b>88%</b>

\* The significant increase in education aid from 2001/2002 to 2002/2003 is primarily due to the state takeover of general education funding (see pages 10-11).

### Statewide Education Aid



### Per Capita Education Aid 1998/1999 and 2002/2003



# Human Services Aid

## Program Description

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

## Aid Amount and Reporting

### Calendar Year 2002 Human Services Aid: \$3.1 billion

The state's share of the human services expenditures for calendar year 2002 is \$3,075,198,675. The statewide amounts by program are listed below.

Type of Program	Amount	Percent
Medical Assistance	\$1,687,598,439	54.9%
Minnesota Family Investment Program (MFIP)	65,748,436	2.1
General Assistance (GA)	26,440,044	0.9
General Assistance Medical Care (GAMC)	228,778,732	7.4
Social Services (including CSSA)	951,229,018	30.9
<b>Miscellaneous:</b>		
Minnesota Supplemental Assistance	28,595,202	0.9
Group Residential Housing*	79,924,910	2.6
Food Stamp Delivery	3,519,251	0.1
Title IV Child Support	3,364,643	0.1
<b>Total</b>	<b>\$3,075,198,675</b>	<b>100.0%</b>
* In previous years, Group Residential Housing was reported as part of Minnesota Supplemental Assistance.		

House Research Department

State MFIP spending shown in this report is before offsetting any current year child support collections applied against current and prior years' MFIP and AFDC payments. In calendar year 2002, MFIP spending in Minnesota totaled \$374.0 million (\$308.2 million federal, \$65.7 million state, \$22.1 million county, \$3.9 million other), and offsetting child support collections totaled \$59.0 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

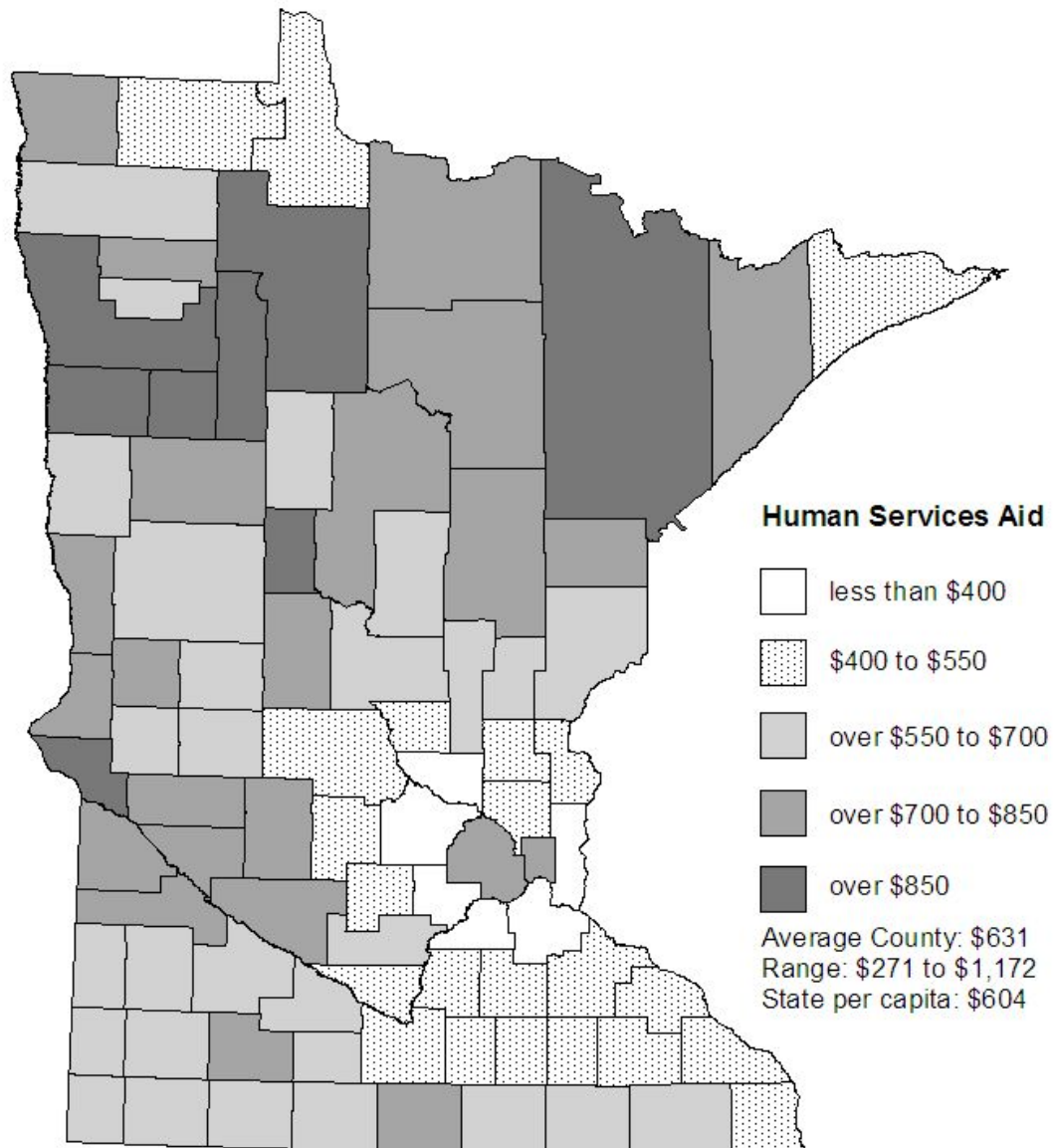
Region VIII N is \$25.8 million and for the Human Service Board, \$25.9 million. An estimated amount based on population for the five counties is contained in each of the respective county tables.

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

### **Recent Law Changes**

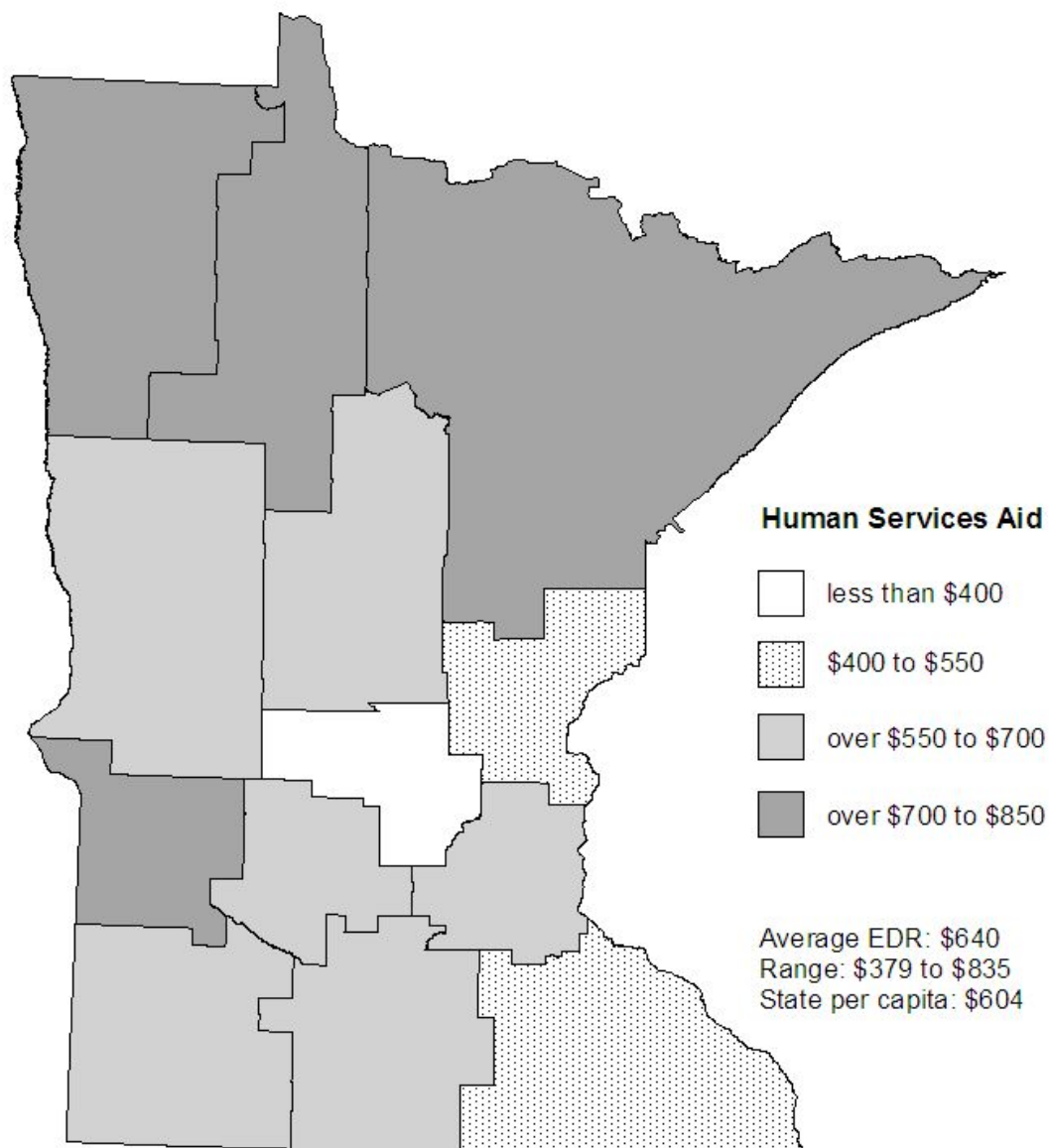
In 1997, the legislature replaced the Aid to Families with Dependent Children (AFDC) program with the Minnesota Family Investment Program (MFIP) as part of welfare reform. MFIP first took effect in calendar year 1998; it replaced AFDC in the 1999 update of this report, published December 2000.

## Human Services Aid per capita, 2002 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 standard measure, is used.

## Human Services Aid per capita, 2002 by Economic Development Region



## The Past Five Years of Human Services Aid

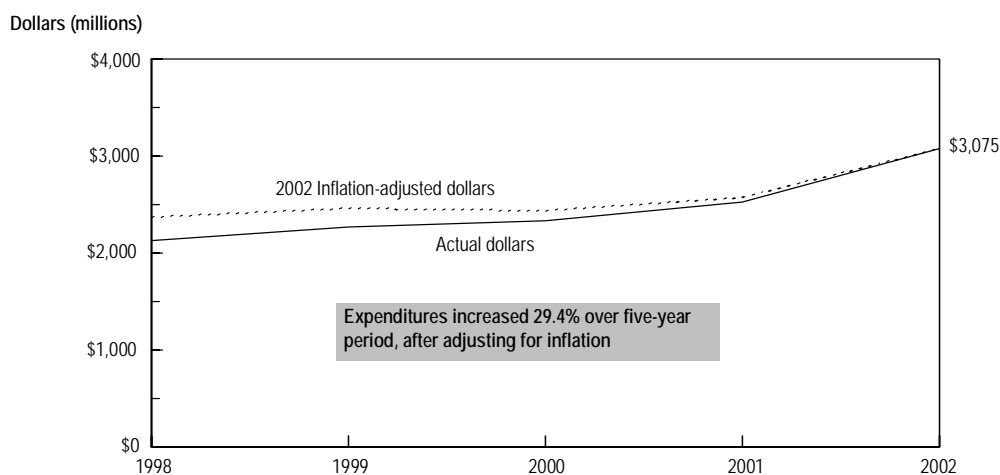
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Human Services Aid: 1998 to 2002

Current dollars, in thousands

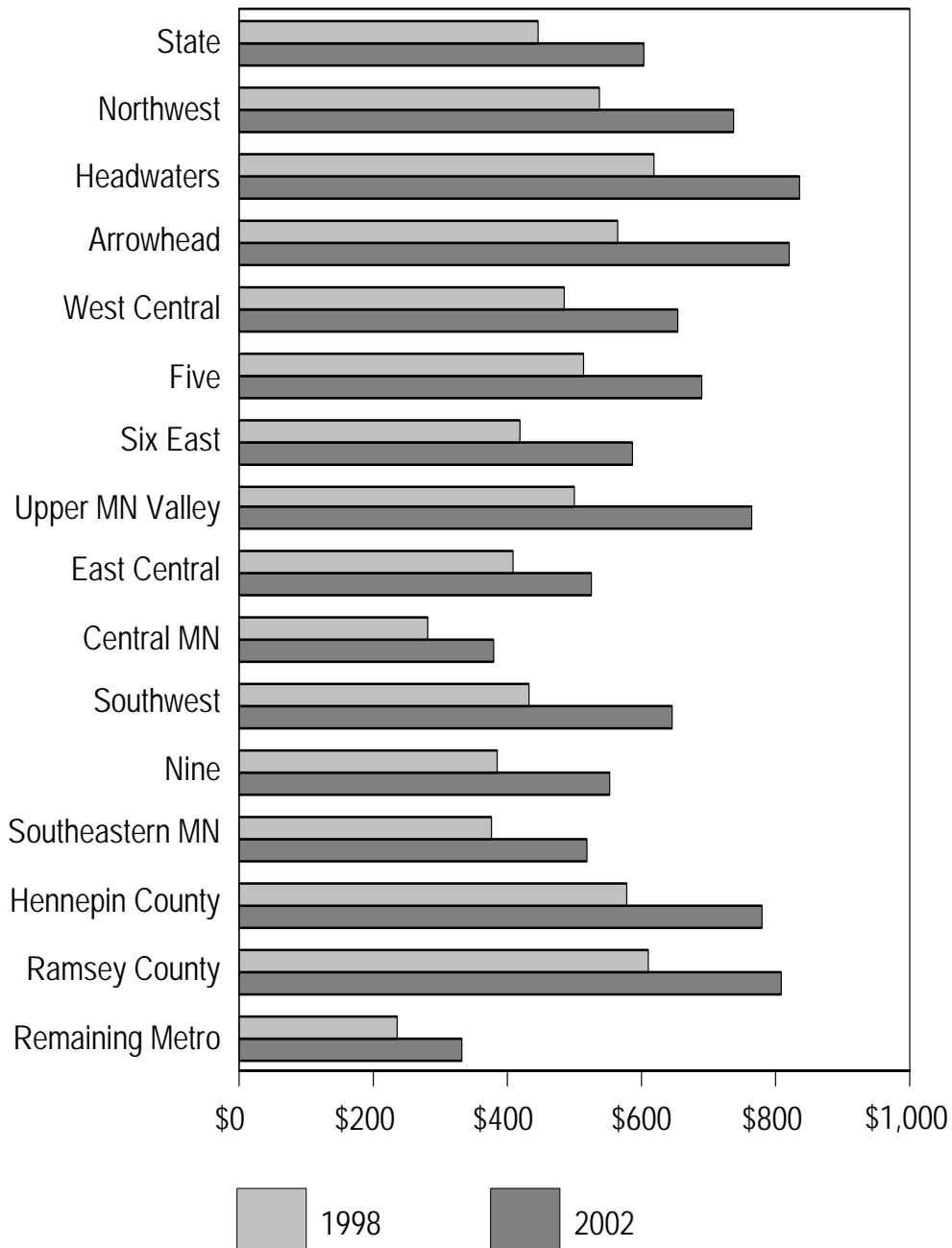
	1998	1999	2000	2001	2002	5-Yr. Chg. Aid
<b>State</b>	<b>\$2,127,078</b>	<b>\$2,269,622</b>	<b>\$2,337,334</b>	<b>\$2,529,316</b>	<b>\$3,075,199</b>	<b>45%</b>
Northern Regions						
Northwest (1)	48,160	52,523	51,594	53,536	64,458	34
Headwaters (2)	45,174	49,281	51,315	60,739	65,259	44
Arrowhead (3)	180,527	186,997	193,876	216,781	264,340	46
West Central (4)	100,883	112,214	109,608	117,569	140,435	39
Five (5)	74,623	77,440	79,574	90,733	108,357	45
East Central (7E)	52,829	57,711	60,371	64,539	78,647	49
Southern Regions						
Six East (6E)	48,678	54,898	53,366	56,137	68,815	41
Upper MN Valley (6W)	25,427	27,999	29,290	31,042	37,296	47
Central MN (7W)	87,410	94,441	97,908	107,378	133,450	53
Southwest (8)	53,760	60,789	61,428	63,940	77,281	44
Nine (9)	85,788	92,720	93,423	101,365	124,617	45
Southeastern MN (10)	167,971	181,190	184,176	204,132	246,205	47
<b>Total Nonmetro</b>	<b>\$971,229</b>	<b>\$1,048,205</b>	<b>\$1,065,928</b>	<b>\$1,167,893</b>	<b>\$1,409,160</b>	<b>45%</b>
Metro Region						
Hennepin County	625,002	663,596	688,820	739,528	889,113	42
Ramsey County	303,905	316,665	326,561	342,148	416,685	37
Remaining Metro	226,943	241,157	256,025	279,747	360,240	59
<b>Total Metro</b>	<b>\$1,155,850</b>	<b>\$1,221,418</b>	<b>\$1,271,406</b>	<b>\$1,361,423</b>	<b>\$1,666,038</b>	<b>44%</b>

### Statewide Human Services Aid





### Per Capita Human Services Aid 1998 and 2002



# 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

### 2003 Highway Aid: \$488.3 million

The total state highway aid paid in calendar year 2003 to the counties, cities (i.e., municipal), and towns is shown below by category.

Type of Highway Aid		Amount		Total
<b>County Aid</b>	County State Aid	\$335,646,516	<b>County</b>	<b>\$348,446,747</b>
	County Bridge Bond Funding	<u>12,800,231</u>		
<b>Municipal Aid</b>	Municipal State Aid	\$108,992,464	<b>Municipal</b>	<b>\$111,124,422</b>
	Municipal Bridge Bond Funding	<u>2,131,958</u>		
<b>Township Aid</b>	Town Road Account	\$18,673,990	<b>Township</b>	<b>\$28,692,333</b>
	Town Bridge Account <sup>2</sup>	6,857,334		
	Town Bridge Bond Funding	<u>3,161,009</u>		
		<b>Total Highway Aid</b>		<b>\$488,263,502</b>

The county and municipal turnback account money (excluding the money in the town road and town bridge accounts shown above) is **not** included in the above totals. In 2003, there were allotments of approximately \$30.4 million in the county turnback account and \$2.4 million in the municipal turnback account. This money is used on former state highways which have been “turned back” to the counties and municipalities. Disbursements of \$9.6 million were made to

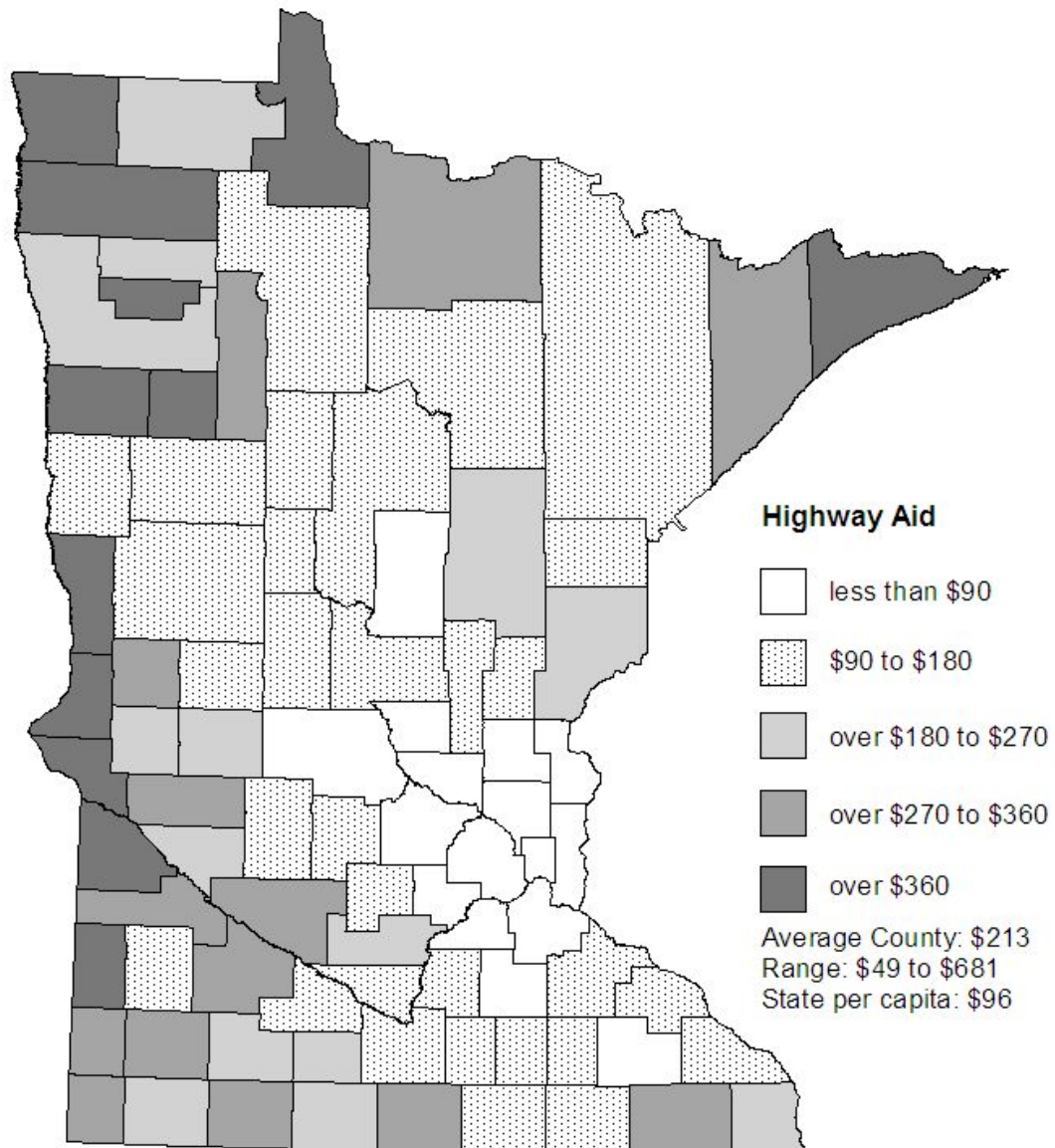
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<sup>2</sup> The Department of Transportation sets aside a portion of Town Bridge Account funding for flexible distribution as needed throughout the state. Amounts in this special Town Bridge Account are not always spent within the calendar year, and are not included in this report. Historical data for 2002 have been adjusted to exclude this account.

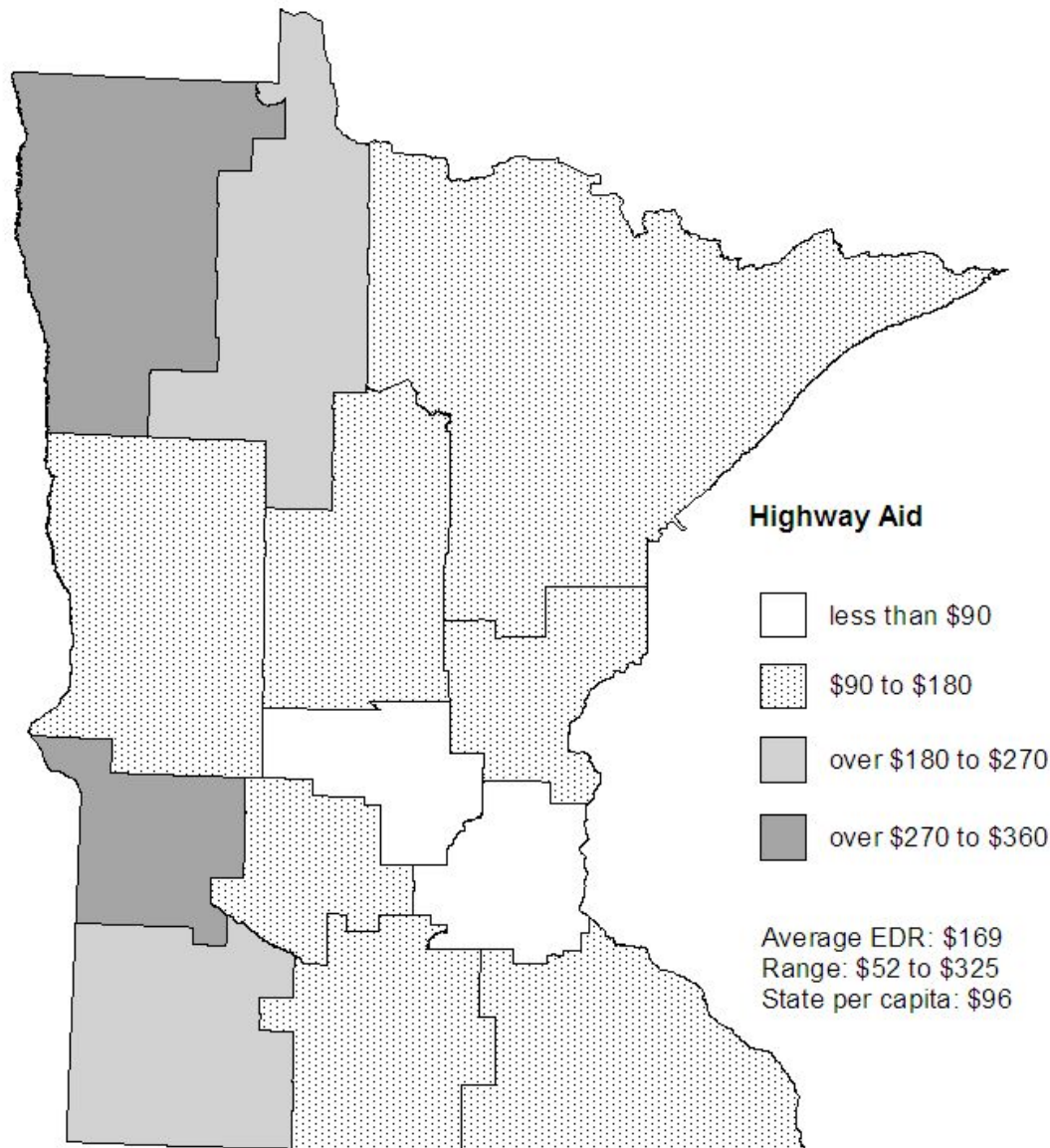
the counties and \$8.7 million to municipalities. The amount spent in each county is not readily available.

Highway aid data was obtained from the Department of Transportation.

## Highway Aid per capita, 2003 by County



## Highway Aid per capita, 2003 by Economic Development Region



## The Past Five Years of Highway Aid

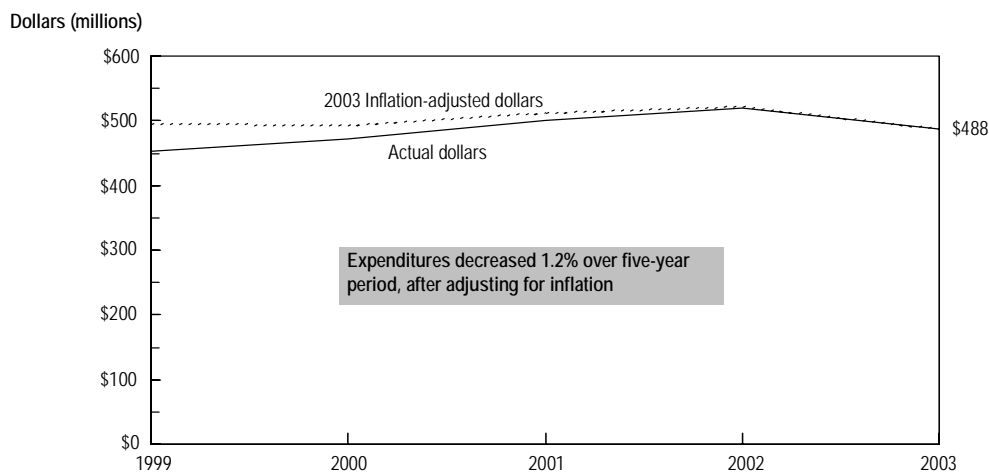
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Highway Aid: 1999 to 2003

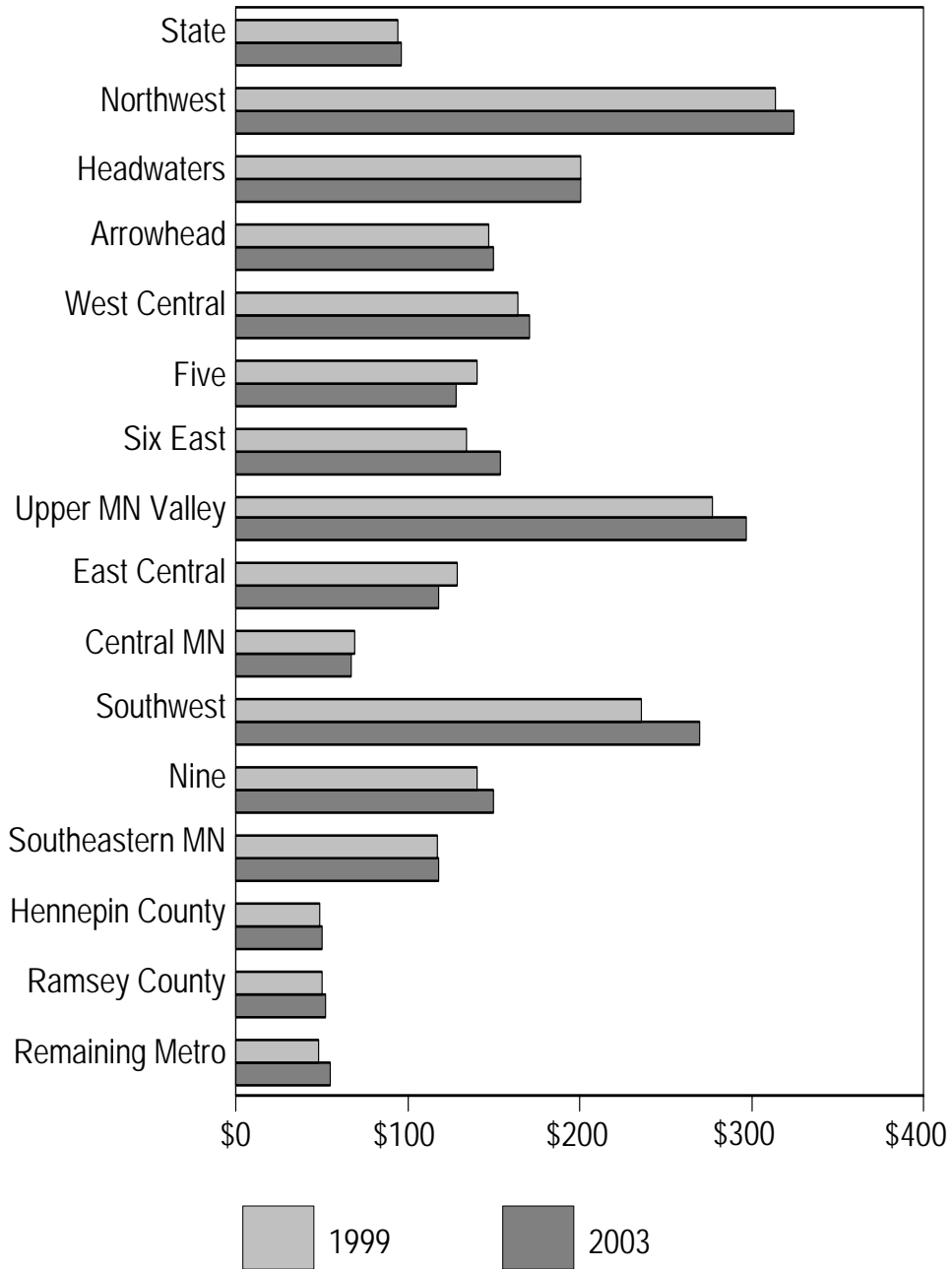
Current dollars, in thousands

	1999	2000	2001	2002	2003	5-Yr. Chg. Aid
<b>State</b>	<b>\$453,345</b>	<b>\$471,956</b>	<b>\$500,510</b>	<b>\$519,240</b>	<b>\$488,264</b>	<b>8%</b>
Northern Regions						
Northwest (1)	28,155	29,770	32,816	31,601	28,467	1
Headwaters (2)	14,870	15,949	16,388	16,356	15,711	6
Arrowhead (3)	46,929	47,826	50,731	51,612	48,257	3
West Central (4)	34,234	35,209	36,665	39,793	36,695	7
Five (5)	20,718	19,829	21,048	21,497	20,093	-3
East Central (7E)	17,178	16,966	18,491	18,730	17,609	3
Southern Regions						
Six East (6E)	15,642	17,523	17,525	17,711	18,008	15
Upper MN Valley (6W)	13,895	14,360	14,896	15,468	14,495	4
Central MN (7W)	22,187	22,609	23,674	26,055	23,641	7
Southwest (8)	29,076	29,863	32,764	32,252	32,262	11
Nine (9)	31,534	33,553	35,285	36,930	33,869	7
Southeastern MN (10)	53,004	54,262	58,252	58,574	55,784	5
<b>Total Nonmetro</b>	<b>\$327,422</b>	<b>\$337,719</b>	<b>\$358,538</b>	<b>\$366,579</b>	<b>\$344,891</b>	<b>5%</b>
Metro Region						
Hennepin County	53,265	55,789	59,214	61,007	56,837	7
Ramsey County	24,838	27,366	26,283	29,909	26,881	8
Remaining Metro	47,819	51,082	56,475	61,746	59,655	25
<b>Total Metro</b>	<b>\$125,923</b>	<b>\$134,236</b>	<b>\$141,972</b>	<b>\$152,661</b>	<b>\$143,372</b>	<b>14%</b>

### State Highway Aid



### Per Capita Highway Aid 1999 and 2003



# 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.

## 2003 City LGA:

\$360 million in aid base
<u>+ \$227 million via the formula</u>
\$587 million total certified aid
<u>- \$122 million aid cut</u>
\$465 million net LGA amount actually paid

## Aid Amount and Reporting

### 2003 Local Government Aid: \$465 million

The total amount of LGA that was available to cities for distribution for calendar year 2003 was \$464,941,977. This amount is **after** the subtraction of \$121.9 million in cuts from certified LGA and \$288,000 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 made 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.

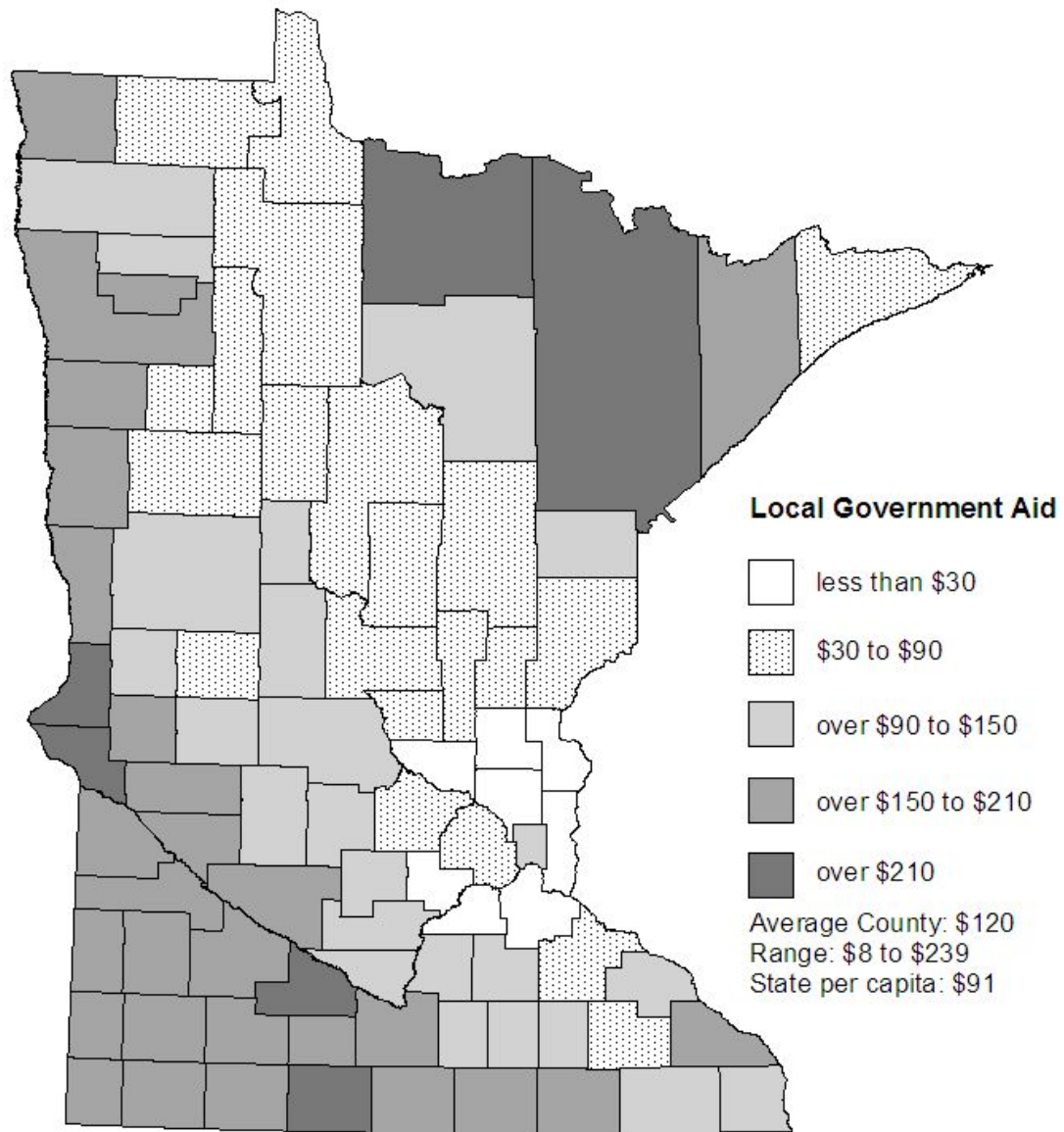
### **2003 aid changes:**

- The CY 2003 city LGA payments were certified at \$586,848,950 but the actual payments were reduced to \$464,941,977 because of the state budget shortfall. Reductions to each city were equal to 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.

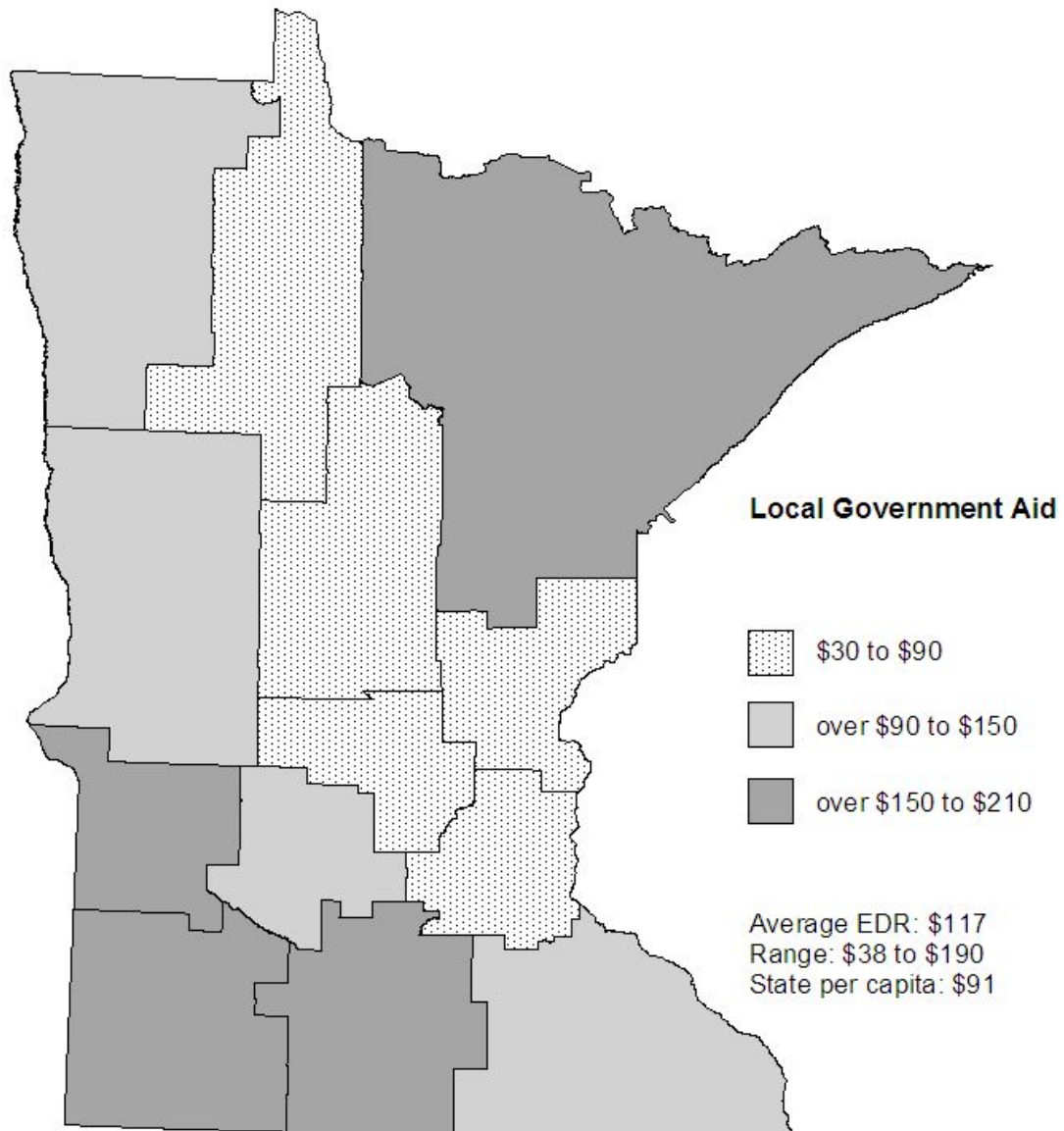
### **2004 aid changes:**

- 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 \$26.6 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.

## Local Government Aid per capita, 2003 by County



## Local Government Aid per capita, 2003 by Economic Development Region



## The Past Five Years of Local Government Aid

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

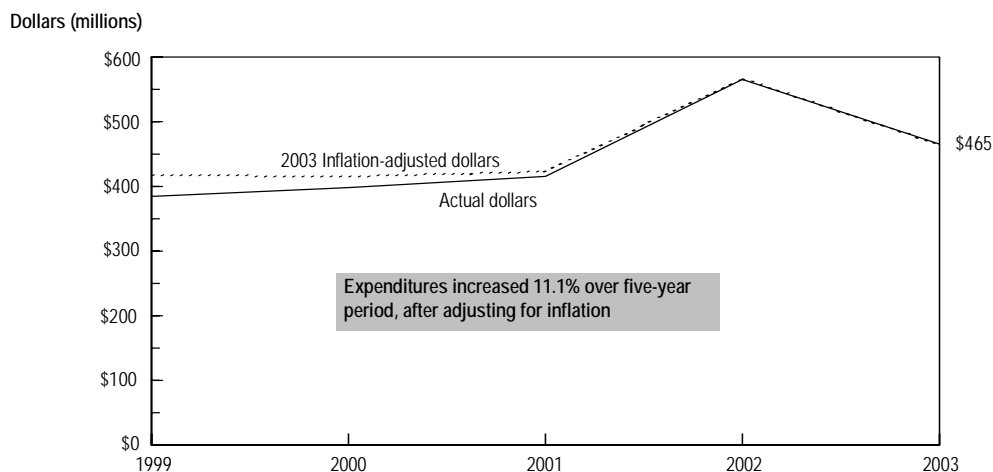
### Local Government Aid: 1999 to 2003

Current dollars, in thousands

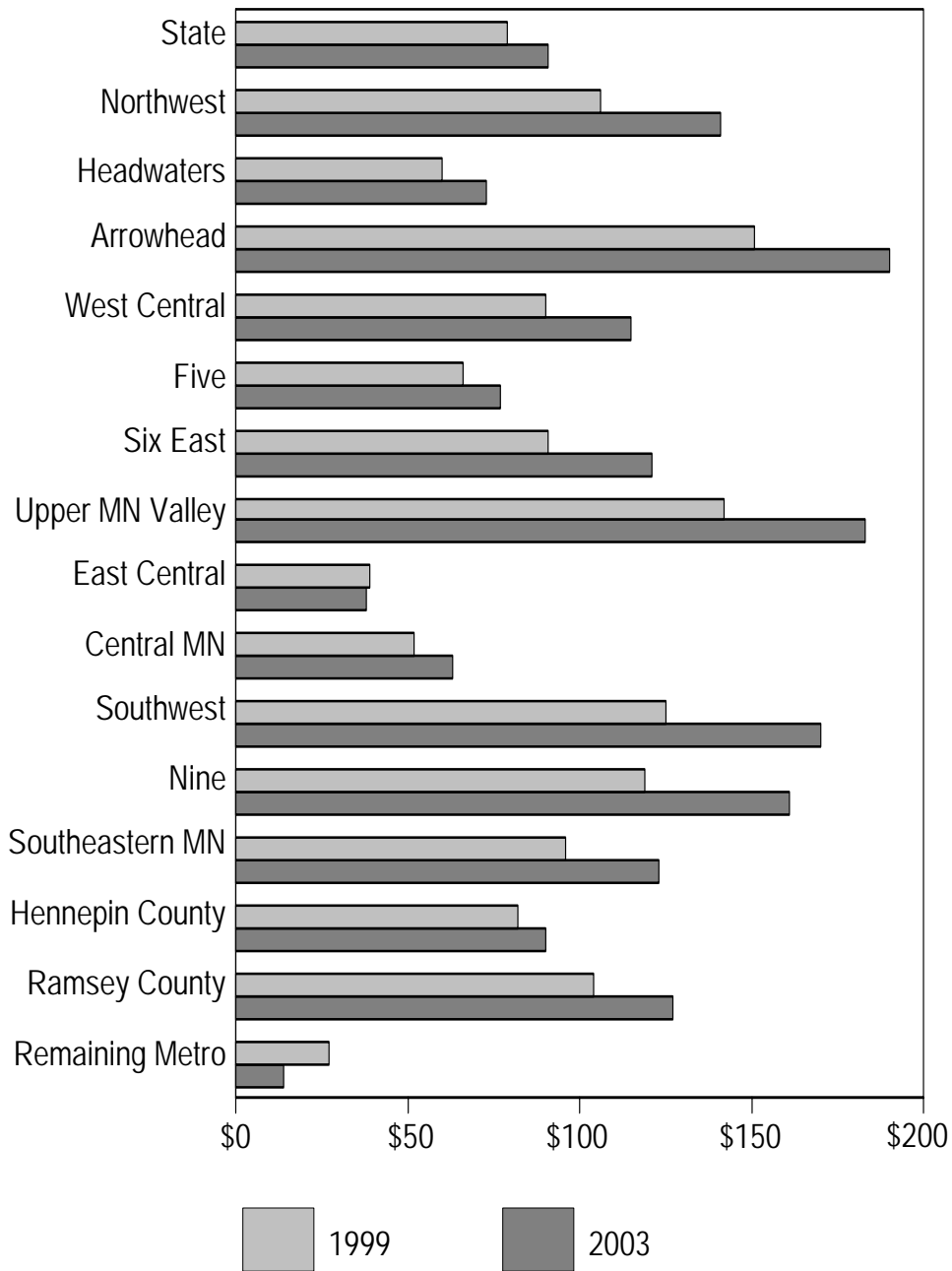
	1999	2000	2001	2002	2003*	5-Yr. Chg. Aid
<b>State</b>	<b>\$384,046</b>	<b>\$397,952</b>	<b>\$414,782</b>	<b>\$564,991</b>	<b>\$464,942</b>	<b>21%</b>
Northern Regions						
Northwest (1)	9,501	10,002	10,436	14,155	12,307	30
Headwaters (2)	4,461	4,619	4,853	6,490	5,739	29
Arrowhead (3)	48,234	49,470	51,487	68,717	61,201	27
West Central (4)	18,863	19,447	20,241	28,208	24,646	31
Five (5)	9,709	10,269	10,668	14,184	12,032	24
East Central (7E)	5,190	5,434	5,770	7,425	5,643	9
Southern Regions						
Six East (6E)	10,654	10,961	11,430	16,231	14,161	33
Upper MN Valley (6W)	7,103	7,325	7,626	10,048	8,943	26
Central MN (7W)	16,588	17,305	18,368	27,978	22,313	35
Southwest (8)	15,395	15,896	16,604	22,823	20,316	32
Nine (9)	26,849	27,716	29,010	41,308	36,267	35
Southeastern MN (10)	43,191	44,672	46,525	69,667	58,197	35
<b>Total Nonmetro</b>	<b>\$215,736</b>	<b>\$223,117</b>	<b>\$233,018</b>	<b>\$327,234</b>	<b>\$281,764</b>	<b>31%</b>
Metro Region						
Hennepin County	89,829	93,189	97,010	129,860	102,119	14
Ramsey County	51,864	53,428	55,687	78,244	65,425	26
Remaining Metro	26,616	28,218	29,067	29,653	15,633	-41
<b>Total Metro</b>	<b>\$168,310</b>	<b>\$174,836</b>	<b>\$181,764</b>	<b>\$237,757</b>	<b>\$183,178</b>	<b>9%</b>

\* The CY 2003 city LGA payments were significantly lower than the 2002 amounts due to the aid cuts (see pages 28-29).

### Statewide Local Government Aid



### Per Capita Local Government Aid 1999 and 2003



# Disparity Reduction Aid (DRA)

## Program Description and Aid Amount and Reporting

### 2003 Disparity Reduction Aid: \$19.4 million

Disparity reduction aid is a state aid program that distributed \$19,391,473 to counties, towns, and school districts in 2003. The aid is directed to taxing jurisdictions in areas that had inordinately high tax rates in the base year of 1988. The basis for computing the aid amount is the relationship of the area's 1988 tax rate to a threshold tax rate of 100 percent of tax capacity. In 2003, a permanent increase in disparity reduction aid was granted to any taxing area that had seen a reduction of more than 13 percent between 2001 and 2002, provided that the increased amount would not have reduced the 2002 tax rate below 135 percent.

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 \$19 million. Generally, the decrease has been the result of changes made in the property tax system over that 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: 2003

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$597	3.1%
	Headwaters (2)	266	1.4
	Arrowhead (3)	10,814	55.8
	West Central (4)	330	1.7
	Five (5)	369	1.9
	East Central (7E)	144	0.7
	Six East (6E)	366	1.9
Southern Regions	Upper MN Valley (6W)	823	4.2
	Central MN (7W)	164	0.8
	Southwest (8)	932	4.8
	Nine (9)	852	4.4
	Southeastern MN (10)	2,348	12.1
<b>Total Nonmetro</b>		<b>\$18,004</b>	<b>92.8%</b>
Metro Region	Hennepin County	752	3.9
	Ramsey County	603	3.1
	Remaining Metro	33	0.2
<b>Total Metro</b>		<b>\$1,387</b>	<b>7.2%</b>
<b>State Total</b>		<b>\$19,391</b>	<b>100.0%</b>

# Homestead and Agricultural Credit Aid (HACA)

## Program Description

**Homestead and agricultural credit aid (HACA)** is a state aid program instituted in 1990. 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 aids have been restructured into a single program called county program aid. The following individual aid programs are being eliminated: HACA (including manufactured housing 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

### 2003 Homestead and Agricultural Credit Aid: \$131.9 million

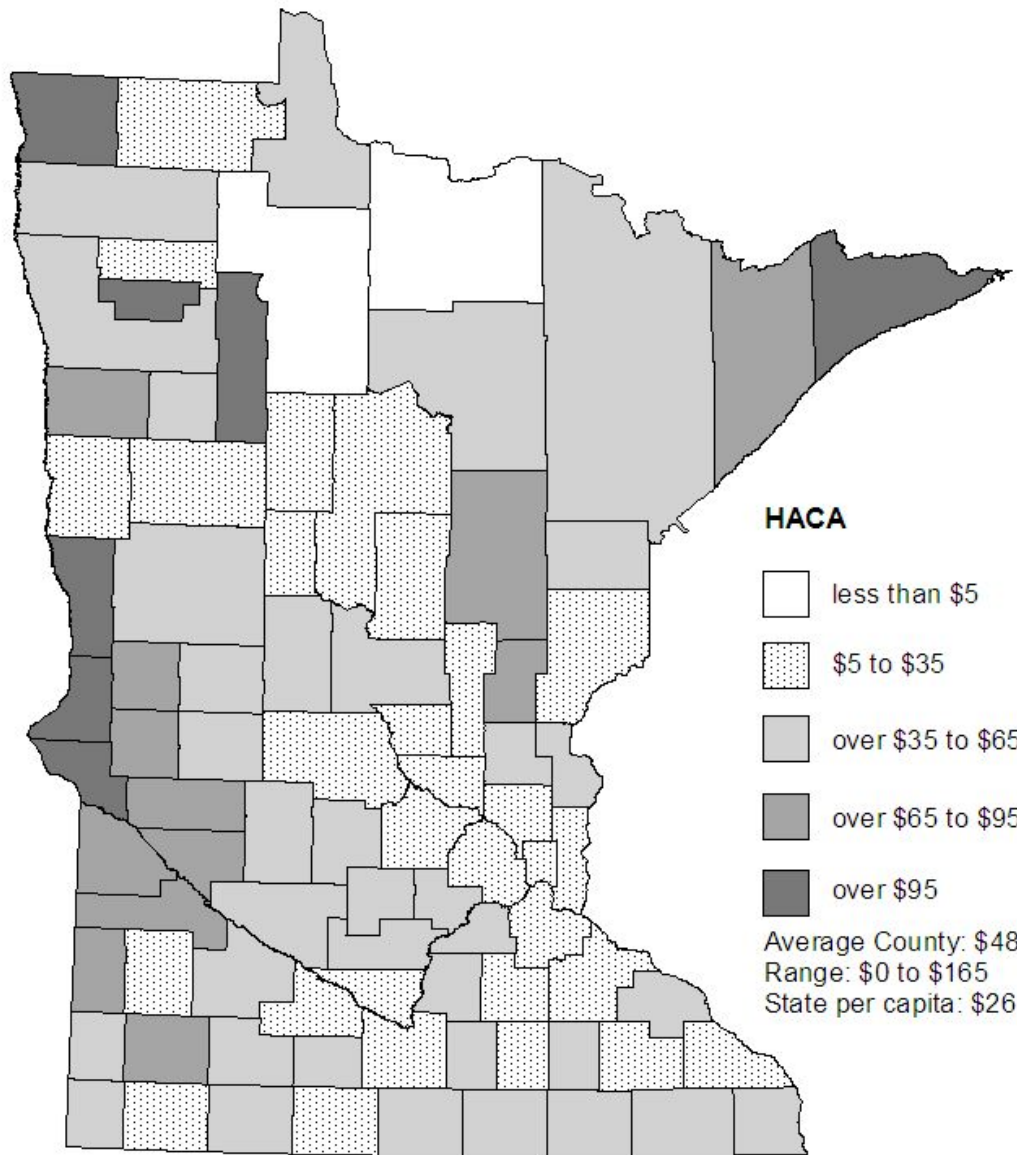
The total amount of HACA for taxes payable in 2003 is \$131,930,306.<sup>3</sup> The Department of Revenue originally certified 2003 HACA amounts totaling \$194.4 million, but the 2003 Legislature reduced HACA payments by \$62.5 million due to a shortfall in the state budget. For taxes payable 2003, counties are the only taxing districts that receive HACA.

The HACA data was obtained from the Department of Revenue.

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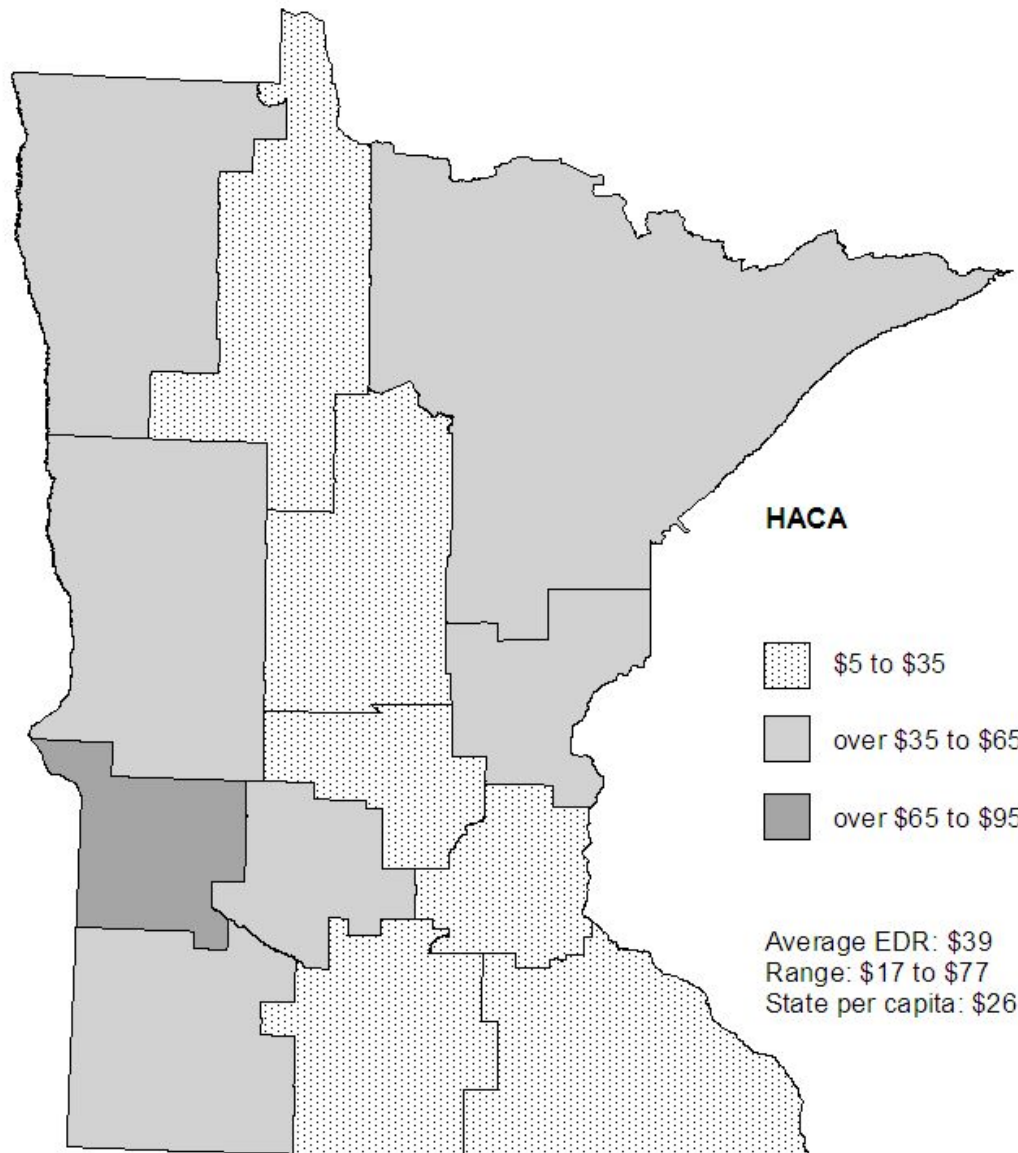
<sup>3</sup> Does not include \$2.7 million of manufactured housing HACA.

## HACA per capita, 2003 by County





## HACA per capita, 2003 by Economic Development Region



The table below summarizes the HACA amounts by region for 2003.

**Homestead and Agricultural Credit Aid: 2003 Distribution**

		<b>Amount (thousands)</b>	<b>Percent of Total</b>
Northern Regions	Northwest (1)	4,121	3.1
	Headwaters (2)	2,077	1.6
	Arrowhead (3)	13,916	10.5
	West Central (4)	8,554	6.5
	Five (5)	5,232	4.0
	East Central (7E)	6,829	5.2
Southern Regions	Six East (6E)	4,878	3.7
	Upper MN Valley (6W)	3,751	2.8
	Central MN (7W)	6,395	4.8
	Southwest (8)	5,653	4.3
	Nine (9)	7,966	6.0
	Southeastern MN (10)	14,702	11.1
<b>Total Nonmetro</b>		<b>\$84,075</b>	<b>63.7%</b>
Metro Region	Hennepin County	9,188	7.0
	Ramsey County	3,005	2.3
	Remaining Metro	35,663	27.0
<b>Total Metro</b>		<b>\$47,856</b>	<b>36.3%</b>
<b>State Total</b>		<b>\$131,930</b>	<b>100%</b>

# 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

### 2003 County Criminal Justice Aid: \$32.2 million

In 2003, county criminal justice aid totaled \$32,201,197. Criminal justice aid is distributed to each county based upon a formula:

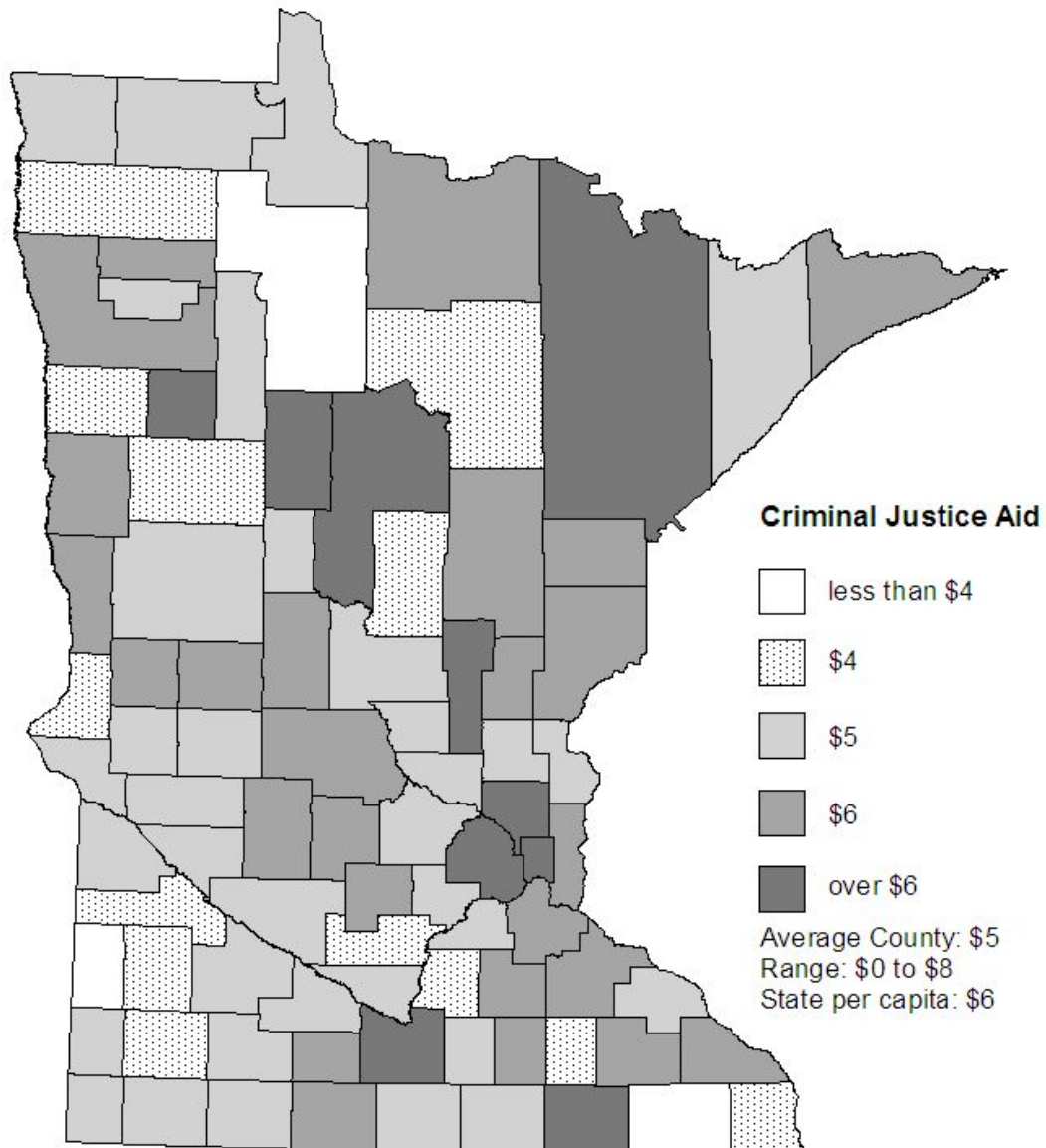
- One-half is distributed to each county in the same proportion that the county's population is to the population of all counties.
- One-half is distributed to each county in the same proportion that the county's Part I crimes are to the total Part I crimes for all counties. "Part I crimes" is a classification 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.

The certified aid amount for 2003 was \$32,795,449. Annually, 1.5 percent of the total appropriation (certified amount) 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 2003, this amount was \$491,932. However, there was \$172,242 unused from the previous year's (2002) appropriation, which was then added to the aid amount for 2003. Finally, 2003 aid was reduced by \$274,562 due to the budget shortfall, resulting in total aid actually distributed of \$32,201,197, which is the amount used in this report.

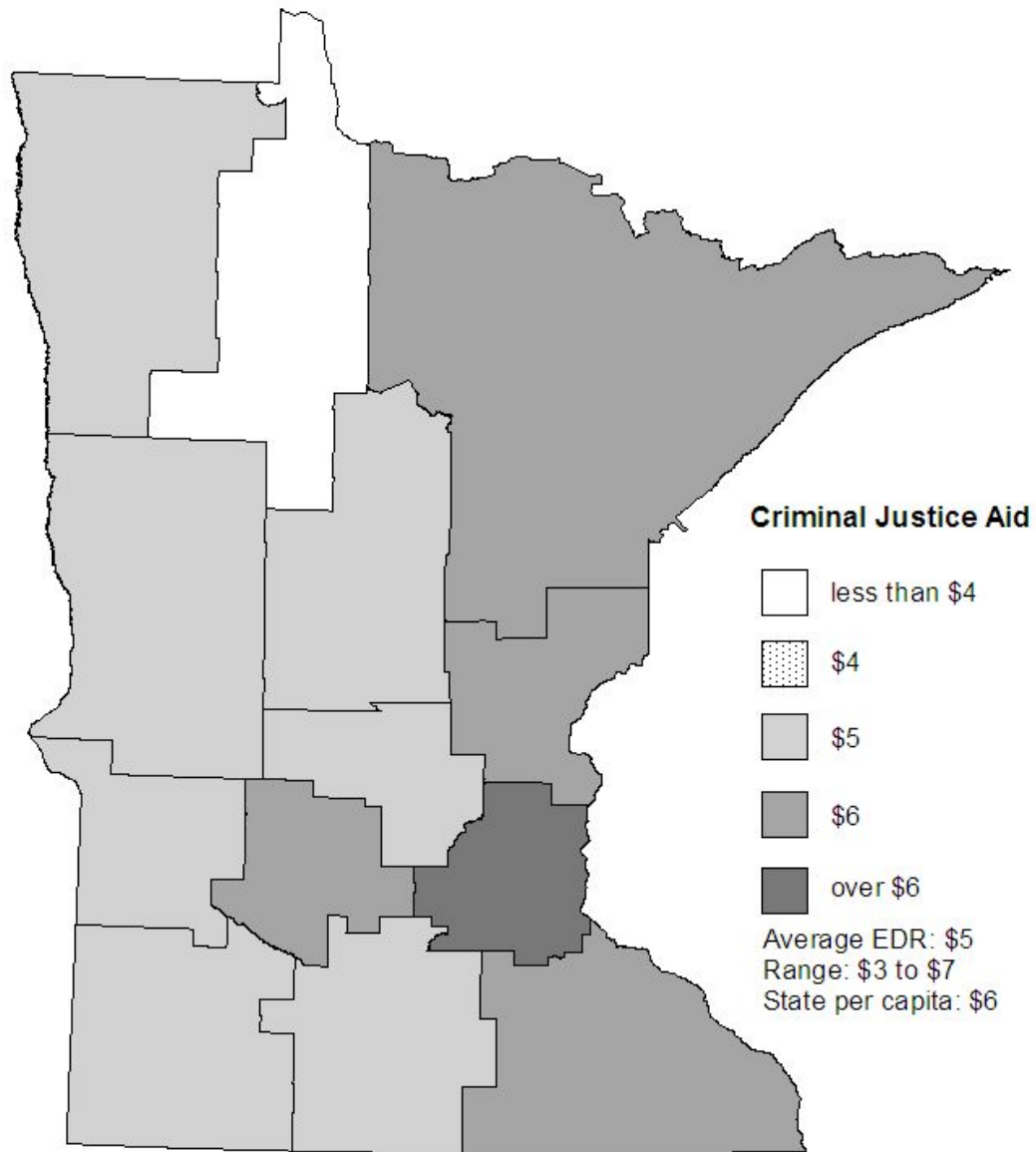
## Recent Law Changes

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, 2003 by County



### Criminal Justice Aid per capita, 2003 by Economic Development Region



## The Past Five Years of Criminal Justice Aid

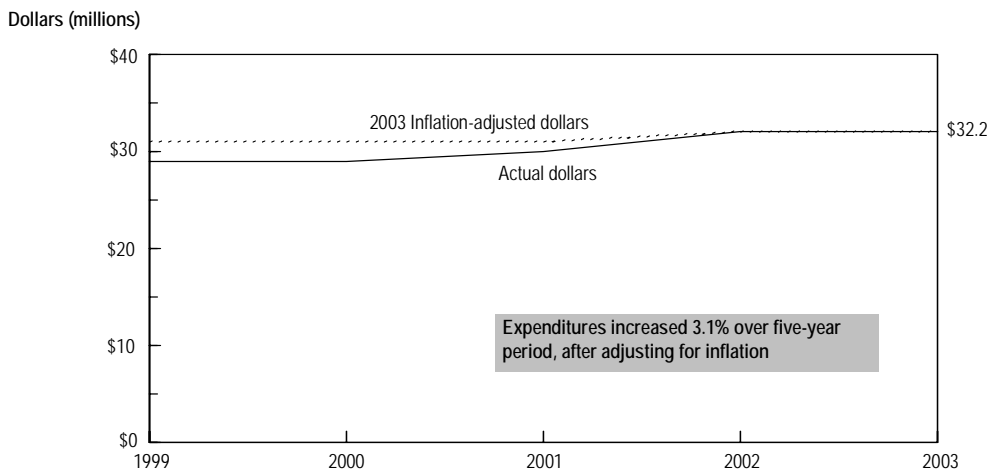
The table below shows the distribution of county criminal justice aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of county criminal justice aid for that same time period in current (actual) and constant (inflation-adjusted)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

### Criminal Justice Aid: 1999 to 2003

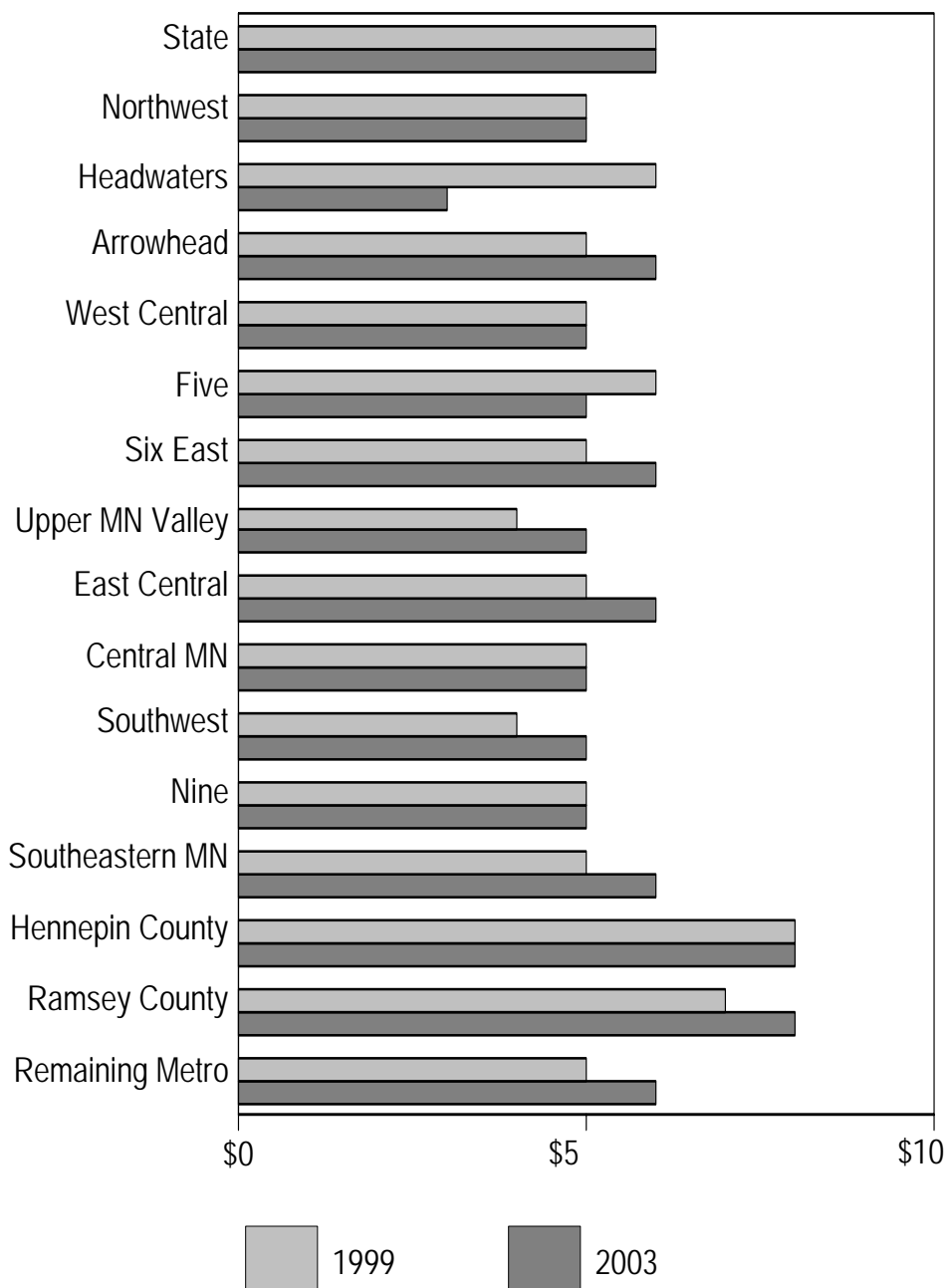
Current dollars, in thousands

	1999	2000	2001	2002	2003	5-Yr. Chg. Aid
<b>State</b>	<b>\$28,650</b>	<b>\$29,356</b>	<b>\$30,490</b>	<b>\$31,516</b>	<b>\$32,201</b>	<b>12%</b>
Northern Regions						
Northwest (1)	420	436	465	461	469	12
Headwaters (2)	463	464	497	501	237	-49
Arrowhead (3)	1,727	1,814	1,871	1,855	2,057	19
West Central (4)	990	1,041	1,049	1,094	1,117	13
Five (5)	851	878	917	987	831	-2
East Central (7E)	707	761	774	794	849	20
Southern Regions						
Six East (6E)	580	593	630	675	685	18
Upper MN Valley (6W)	213	217	216	215	223	5
Central MN (7W)	1,568	1,624	1,438	1,836	1,920	23
Southwest (8)	543	535	581	555	582	7
Nine (9)	1,091	1,101	1,174	1,163	1,194	9
Southeastern MN (10)	2,223	2,352	2,426	2,563	2,706	22
<b>Total Nonmetro</b>	<b>\$11,375</b>	<b>\$11,818</b>	<b>\$12,039</b>	<b>\$12,700</b>	<b>\$12,870</b>	<b>13%</b>
Metro Region						
Hennepin County	8,350	8,271	8,710	8,597	8,689	4
Ramsey County	3,680	3,762	3,895	4,082	4,299	17
Remaining Metro	5,245	5,505	5,846	6,136	6,343	21
<b>Total Metro</b>	<b>\$17,275</b>	<b>\$17,538</b>	<b>\$18,451</b>	<b>\$18,815</b>	<b>\$19,331</b>	<b>12%</b>

### Criminal Justice Aid



### Per Capita Criminal Justice Aid 1999 and 2003



# 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

### 2003 Community Corrections Funding: \$71.6 million

In 2003, the state funding was \$71,580,995.<sup>4</sup> The table below lists the calendar year 2003 statewide total amounts for the various community corrections funding programs.

<b>Program<sup>5</sup></b>	<b>Amount</b>	<b>Percent</b>
CCA aid	\$36,103,000	50.4%
CPO reimbursement aid	4,341,000	6.1
DOC field services	6,714,440	9.4
Adult felony caseload reduction	1,566,000	2.2
Caseload/workload reduction	14,305,120	20.0
Intensive supervision	3,583,000	5.0
Enhanced supervision of adult sex offenders	4,968,435	6.9
<b>Total Aid and In-kind Services</b>	<b>\$71,580,995</b>	<b>100.0%</b>

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<sup>4</sup> An additional \$9.5 million, not included in this report, was distributed for miscellaneous categorical services.

<sup>5</sup> The juvenile placement program shown in previous years' reports has been discontinued.



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.

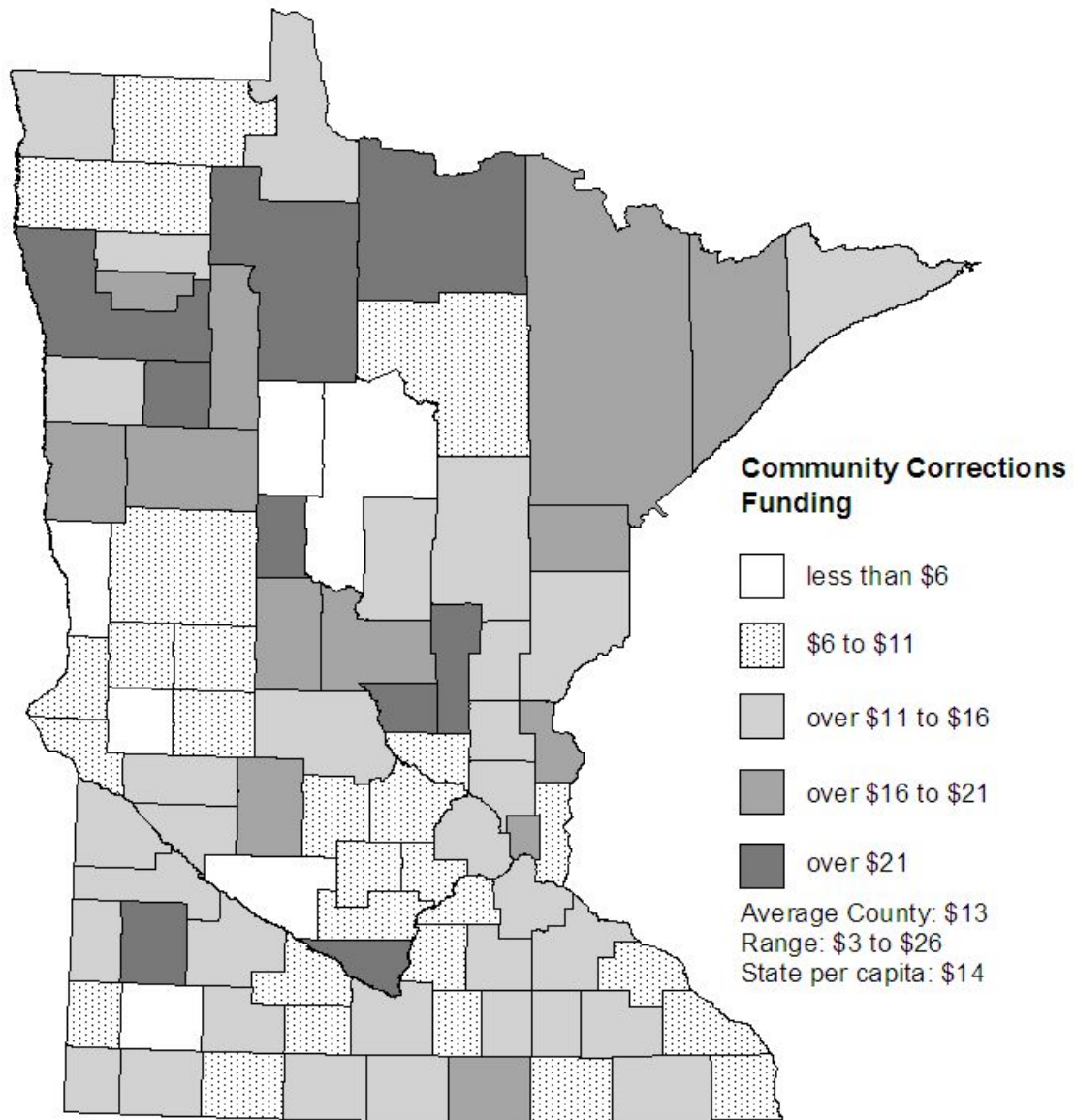
The community corrections funding total for 1999 through 2002 included juvenile placement aid. This program was discontinued effective in calendar year 2003.

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 2003. This apportionment method was suggested by the DOC. These counties and the DOC regions they belong to are listed in the table below.

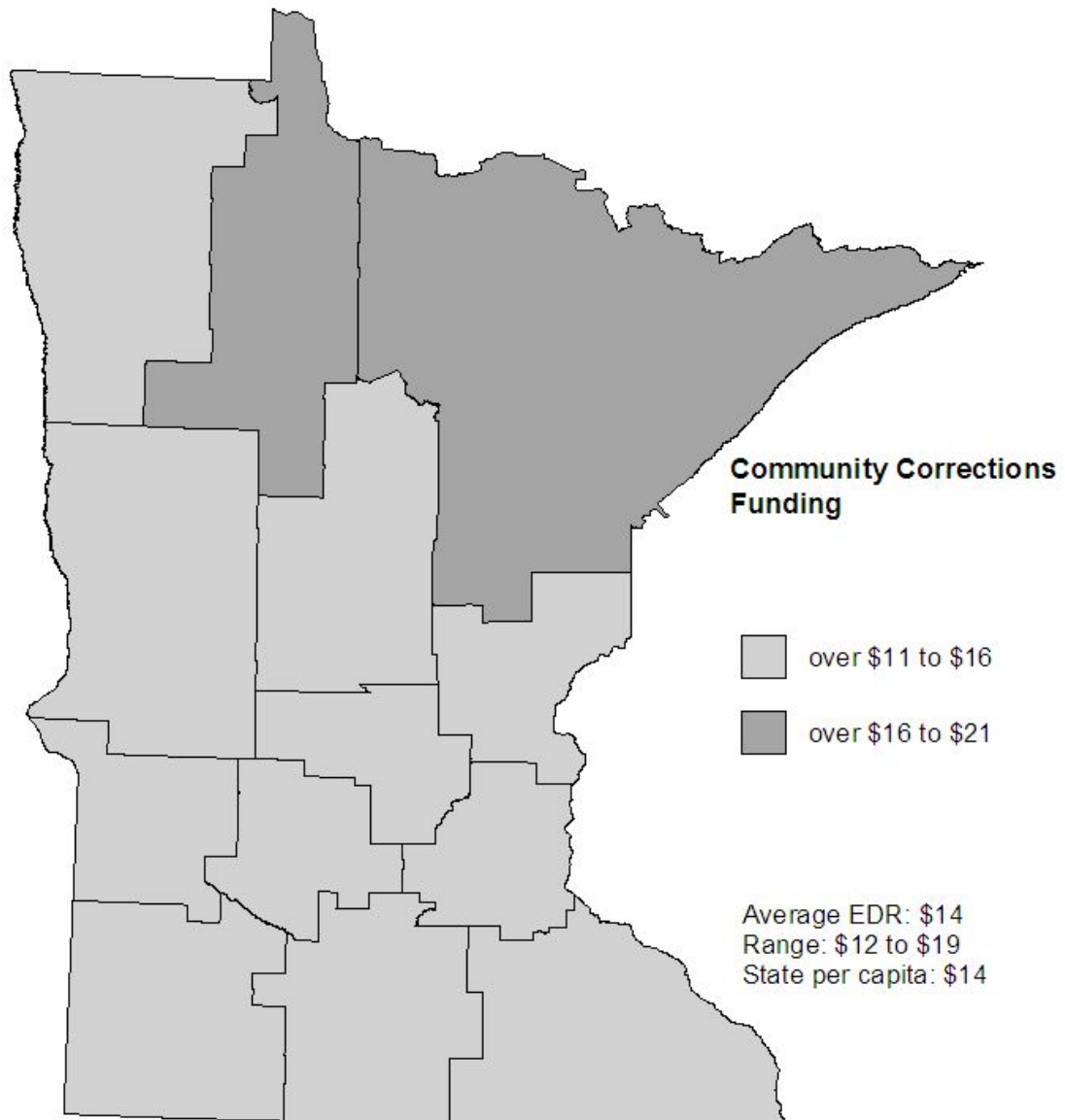
<b>Region</b>	<b>Counties</b>
Central Minnesota	Aitkin Crow Wing Morrison
DFO	Dodge Fillmore Olmsted
Tri-County	Norman Polk Red Lake
Arrowhead	Carlton Cook Koochiching Lake St. Louis
Region 6W	Chippewa Lac Qui Parle Swift Yellow Medicine
Rock/Nobles	Rock Nobles
Todd/Wadena	Todd Wadena

The community corrections funding data was obtained from the DOC.

## Community Corrections Funding per capita, 2003 by County



## Community Corrections Funding per capita, 2003 by Economic Development Region



## The Past Five Years of Community Corrections Funding

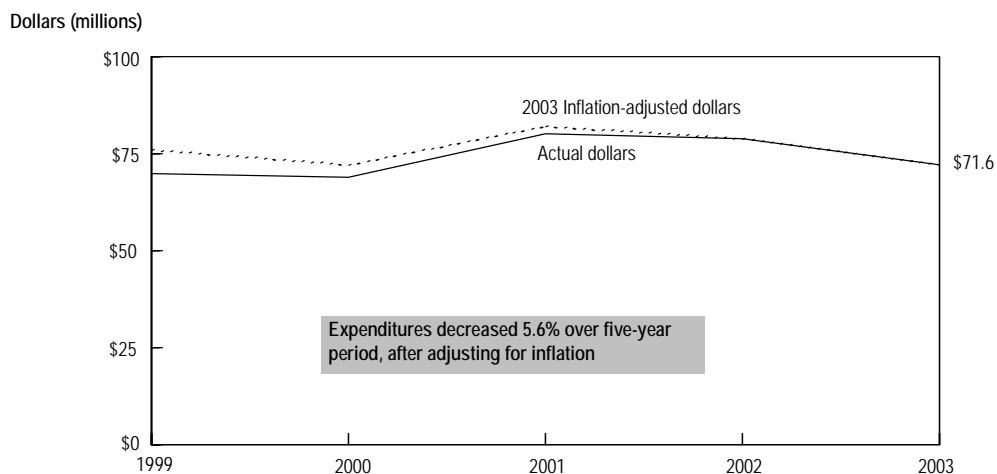
The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in current (actual) and constant (inflation-adjusted)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

### Community Corrections Funding: 1999 to 2003

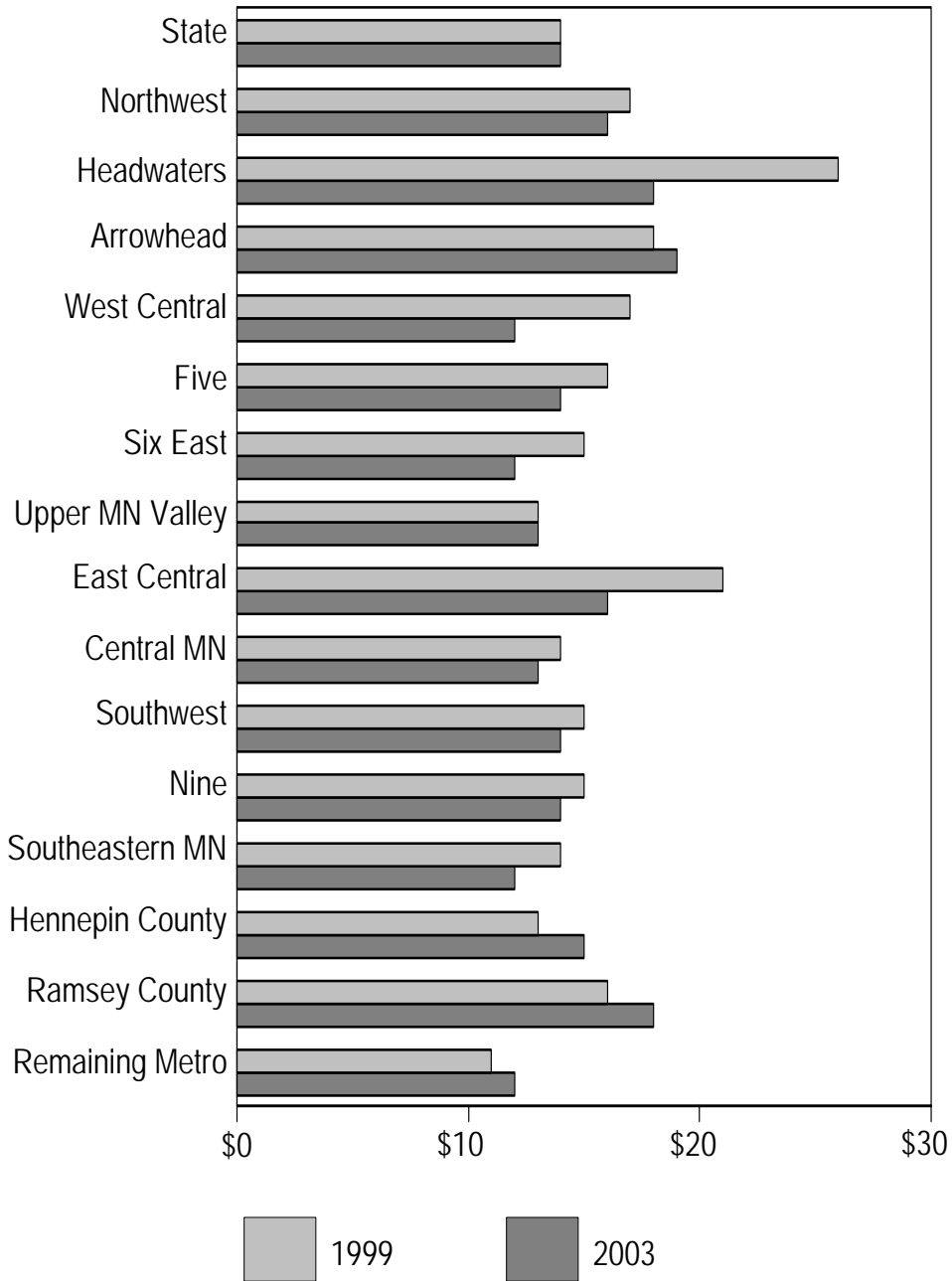
Current dollars, in thousands

	1999	2000	2001	2002	2003	5-Yr. Chg. Aid
<b>State</b>	<b>\$69,554</b>	<b>\$68,981</b>	<b>\$80,396</b>	<b>\$78,770</b>	<b>\$71,581</b>	<b>3%</b>
Northern Regions						
Northwest (1)	1,566	1,485	1,711	1,719	1,435	-8
Headwaters (2)	1,932	1,585	1,748	1,704	1,401	-27
Arrowhead (3)	5,847	5,900	6,445	6,545	6,095	4
West Central (4)	3,499	3,134	3,438	3,163	2,543	-27
Five (5)	2,346	2,344	2,740	2,661	2,264	-3
East Central (7E)	2,834	2,506	2,907	2,574	2,452	-13
Southern Regions						
Six East (6E)	1,762	1,616	1,784	1,625	1,368	-22
Upper MN Valley (6W)	638	644	718	755	622	-3
Central MN (7W)	4,467	4,508	5,363	4,848	4,429	-1
Southwest (8)	1,831	1,670	1,775	2,014	1,677	-8
Nine (9)	3,387	3,260	3,715	3,435	3,160	-7
Southeastern MN (10)	6,126	6,091	7,143	6,342	5,763	-6
<b>Total Nonmetro</b>	<b>\$36,236</b>	<b>\$34,742</b>	<b>\$39,486</b>	<b>\$37,385</b>	<b>\$33,211</b>	<b>-8%</b>
Metro Region						
Hennepin County	13,942	14,360	17,736	17,842	16,529	19
Ramsey County	8,015	8,274	9,604	9,863	9,197	15
Remaining Metro	11,361	11,605	13,570	13,680	12,644	11
<b>Total Metro</b>	<b>\$33,318</b>	<b>\$34,240</b>	<b>\$40,910</b>	<b>\$41,385</b>	<b>\$38,370</b>	<b>15%</b>

### Community Corrections Funding



### Per Capita Community Corrections Funding 1999 and 2003





# 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

### 2002 Filed 2003 Property Tax Refund: \$251.5 million

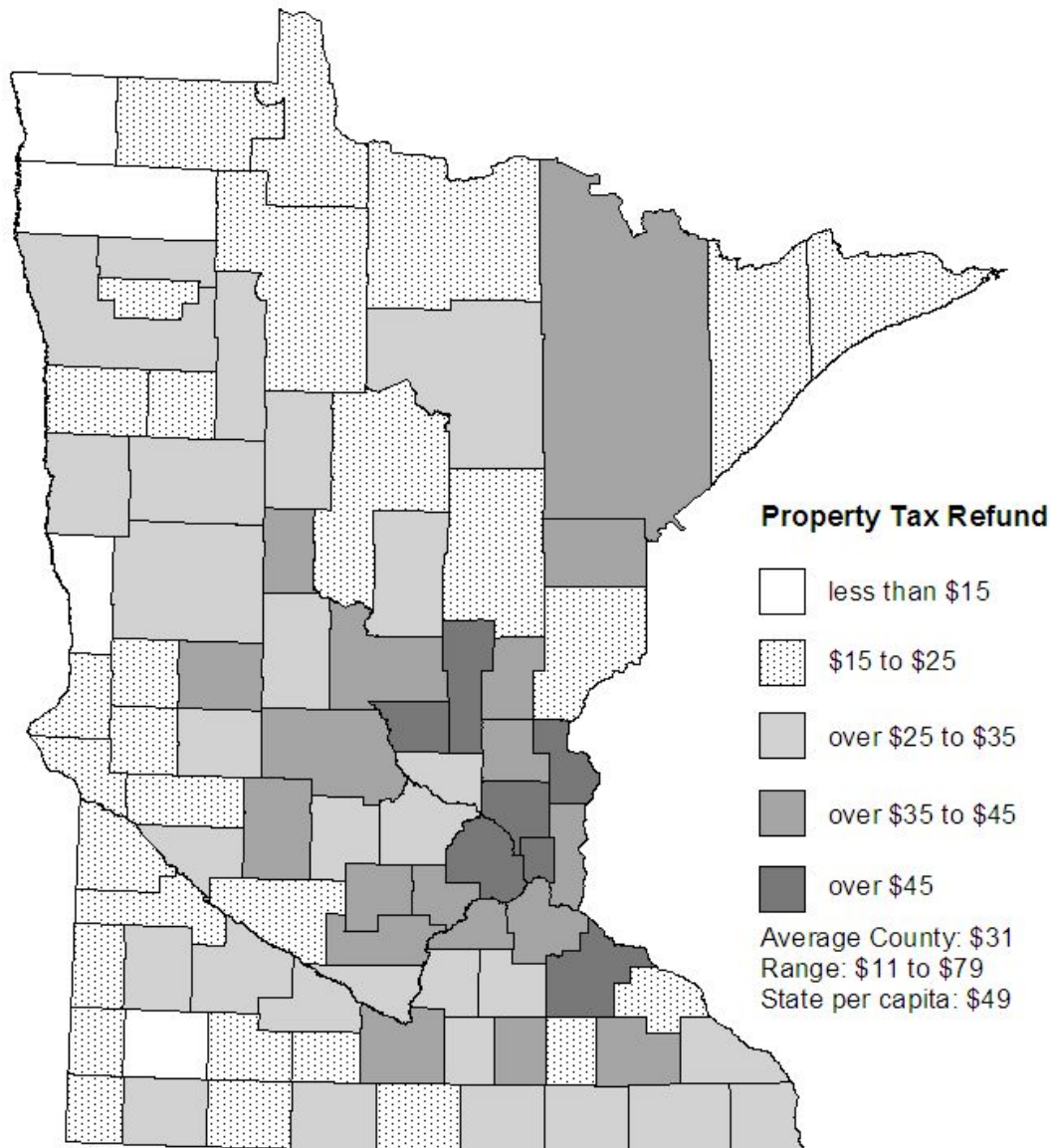
The total property tax refunds for the 2002 returns filed in 2003 for homeowners and renters is \$251,542,432. The table below summarizes statewide data on the number of returns, amounts, and average dollar per return for the various types of filers.

	Number of Returns (A)	Total Amount (B)	Net Amount per Return (C = B ÷ A)
<b>Homeowners:<sup>6</sup></b>			
Senior/Disabled	97,931	\$47,871,833	\$489
Under 65 Years	<u>136,338</u>	<u>67,343,204</u>	<u>494</u>
Total Homeowners	234,269	\$115,215,037	\$492
<b>Renters:</b>			
Senior/Disabled	77,513	\$41,917,741	\$541
Under 65 Years	<u>193,466</u>	<u>94,409,654</u>	<u>488</u>
Total Renters	270,979	\$136,327,395	\$503
<b>Total</b>	<b>505,248</b>	<b>\$251,542,432</b>	<b>\$498</b>

House Research Department

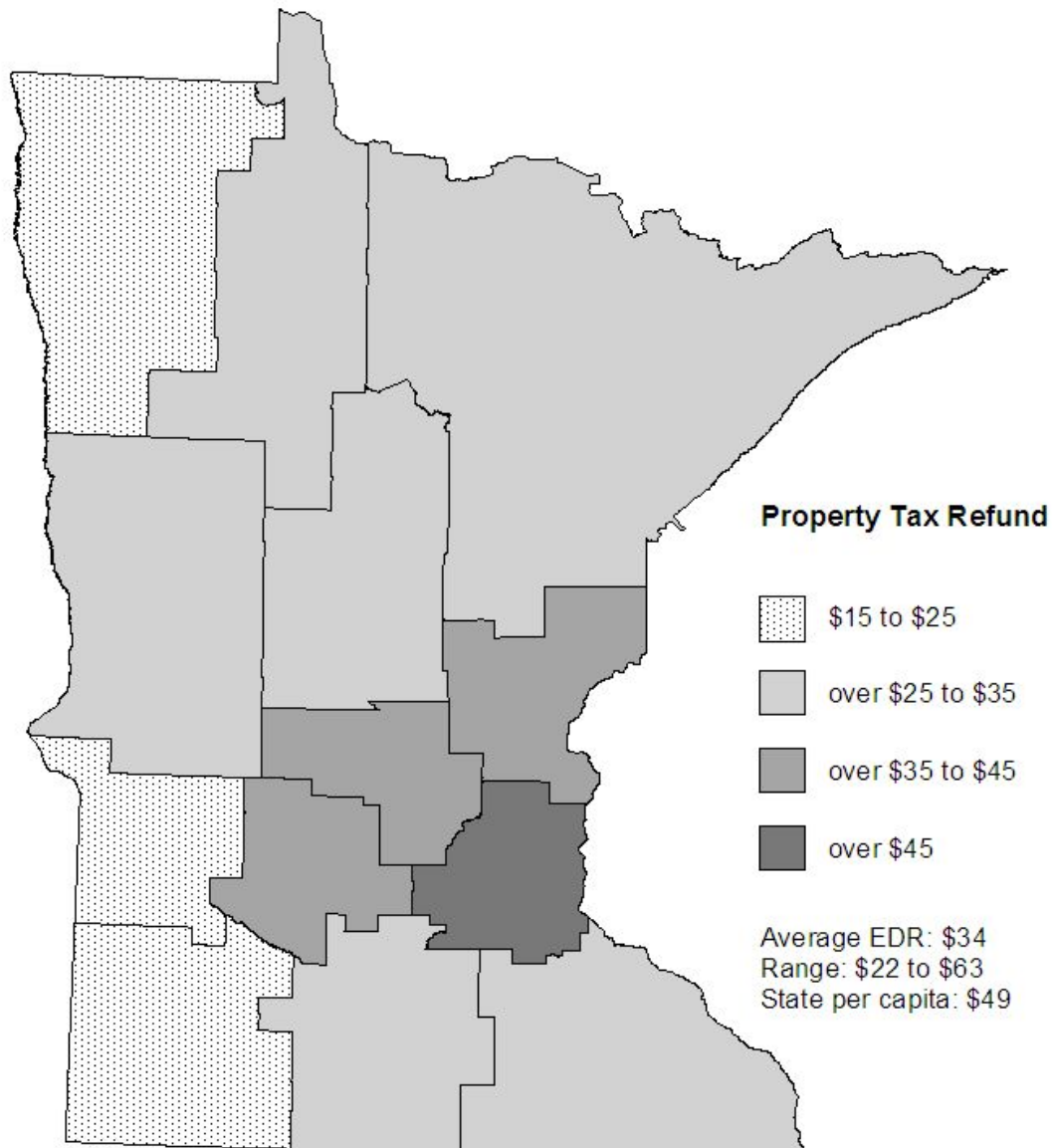
<sup>6</sup> Includes claimants who are part homeowners and part renters for that year's claim.

## Property Tax Refund per capita, 2002 filed 2003 by County





## Property Tax Refund per capita, 2002 filed 2003 by Economic Development Region



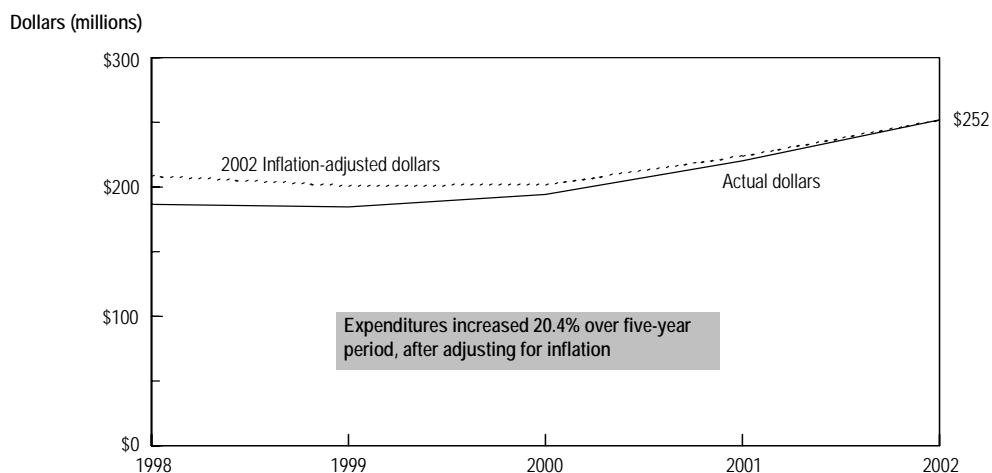
## The Past Five Years of Property Tax Refund (See note on page 55)

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: 1998 (filed 1999) to 2002 (filed 2003)

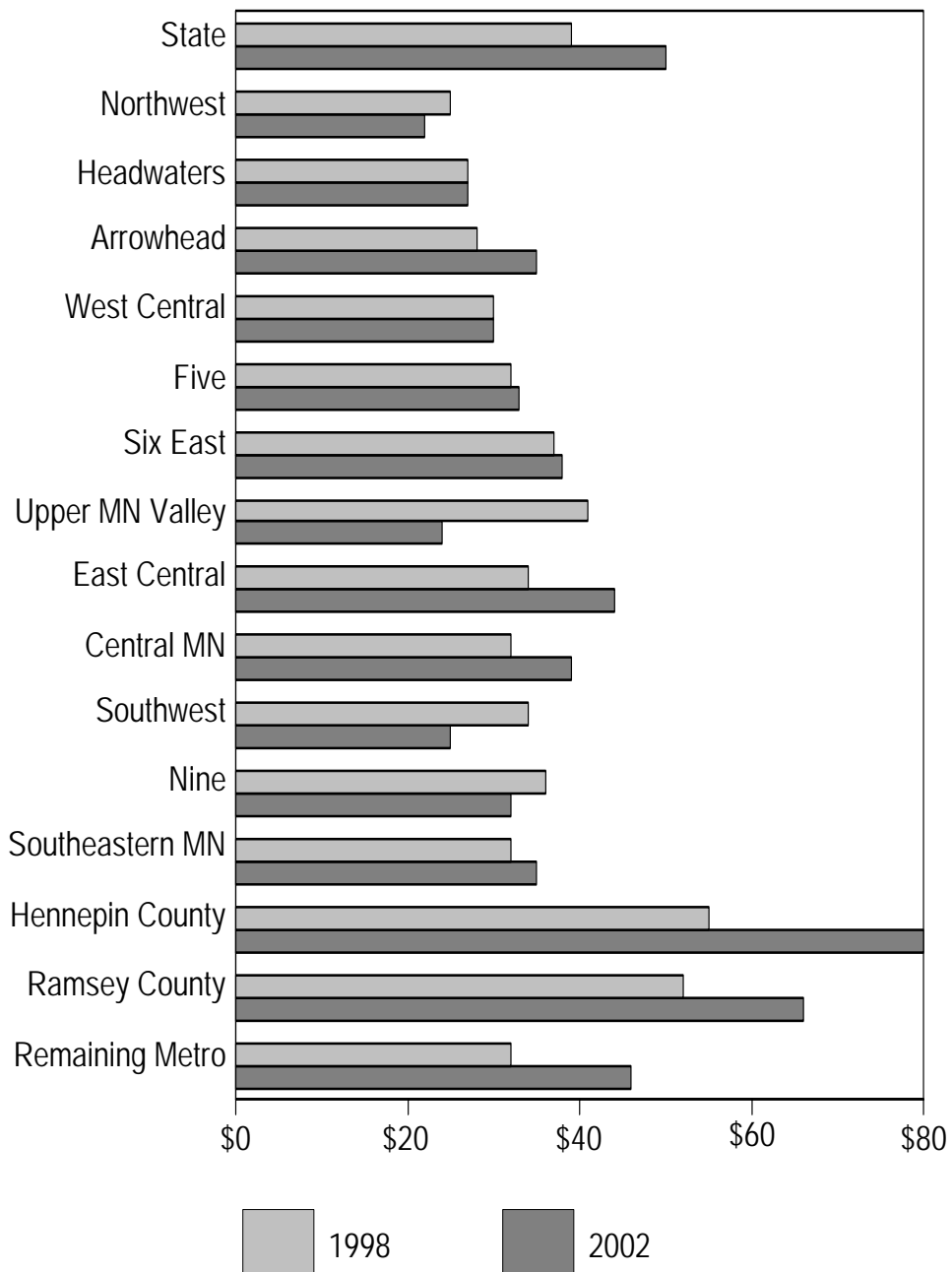
Current dollars, in thousands						
	1998	1999	2000	2001	2002	5-Yr. Chg. Aid
<b>State</b>	<b>\$186,960</b>	<b>\$184,909</b>	<b>\$194,044</b>	<b>\$220,358</b>	<b>\$251,542</b>	<b>35%</b>
Northern Regions						
Northwest (1)	2,212	2,163	2,174	2,015	1,889	-15
Headwaters (2)	1,945	1,896	1,949	1,982	2,071	6
Arrowhead (3)	8,816	9,009	9,281	10,751	11,337	29
West Central (4)	6,241	6,139	6,301	6,135	6,318	1
Five (5)	4,711	4,526	4,785	4,772	5,057	7
East Central (7E)	4,444	4,295	4,448	5,227	6,415	44
Southern Regions						
Six East (6E)	4,261	4,287	4,491	4,364	4,458	5
Upper MN Valley (6W)	2,102	1,972	1,739	1,245	1,195	-43
Central MN (7W)	9,842	9,697	11,011	12,345	13,524	37
Southwest (8)	4,282	4,007	4,030	3,095	2,997	-30
Nine (9)	8,083	7,711	8,017	7,048	7,195	-11
Southeastern MN (10)	14,467	13,896	14,656	15,294	16,688	15
<b>Total Nonmetro</b>	<b>\$71,405</b>	<b>\$69,600</b>	<b>\$72,883</b>	<b>\$74,271</b>	<b>\$79,145</b>	<b>11%</b>
Metro Region						
Hennepin County	59,019	58,990	61,231	76,149	89,988	52
Ramsey County	25,987	26,043	26,762	29,940	33,733	30
Remaining Metro	30,549	30,276	33,169	39,997	48,676	59
<b>Total Metro</b>	<b>\$115,555</b>	<b>\$115,310</b>	<b>\$121,161</b>	<b>\$146,086</b>	<b>\$172,397</b>	<b>49%</b>

### Statewide Property Tax Refund



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

**Per Capita Property Tax Refund  
1998 (filed 1999) and 2002 (filed 2003)**



# **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**

### **2003 Targeting Refunds: \$7.6 million**

For returns filed in 2003 (for property taxes payable in 2003), 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 90,000 returns filed in 2003 for a total amount of \$7,578,852. The average refund per return was \$84. (The maximum refund is \$1,000.) The amount of the targeting refund is listed separately on all of the tables in this report, directly after the regular property tax refund amounts.

Seven counties reported fewer than five claims for targeted refunds filed in 2003 by senior/disabled claimants (Aitkin, Big Stone, Koochiching, Lac qui Parle, Pennington, Rock, and Wilkin), and six counties reported fewer than five claims for nonsenior/nondisabled claimants (Big Stone, Koochiching, Lac qui Parle, Murray, Rock, and Wilkin). 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.

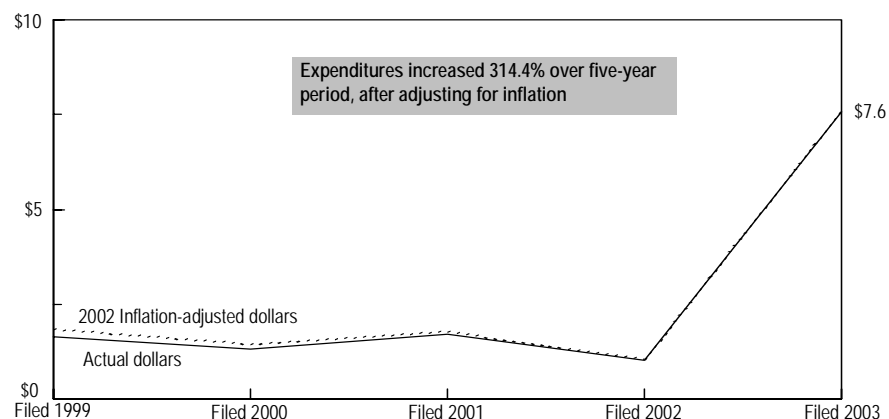
### Targeting: 1999 through 2003

#### Current dollars, in thousands

	Filed 1999	Filed 2000	Filed 2001	Filed 2002	Filed 2003
<b>State</b>	<b>\$1,637</b>	<b>\$1,320</b>	<b>\$1,702</b>	<b>\$1,033</b>	<b>\$7,579</b>
Northern Regions					
Northwest (1)	37	16	22	17	10
Headwaters (2)	47	64	34	26	9
Arrowhead (3)	77	132	54	75	89
West Central (4)	100	63	49	29	72
Five (5)	62	43	56	23	76
East Central (7E)	41	29	34	30	114
Southern Regions					
Six East (6E)	66	44	57	29	98
Upper MN Valley (6W)	44	16	42	12	3
Central MN (7W)	118	96	204	186	236
Southwest (8)	102	66	57	35	20
Nine (9)	85	59	125	62	79
Southeastern MN (10)	195	93	164	150	438
<b>Total Nonmetro</b>	<b>\$974</b>	<b>\$725</b>	<b>\$897</b>	<b>\$674</b>	<b>\$1,244</b>
Metro Region					
Hennepin County	317	317	311	149	2,820
Ramsey County	72	59	78	12	1,252
Remaining Metro	274	218	416	198	2,263
<b>Total Metro</b>	<b>\$663</b>	<b>\$594</b>	<b>\$805</b>	<b>\$359</b>	<b>\$6,335</b>

### Targeting Refunds

Dollars (millions)





## **Property Tax Data**





# Property Tax Data

## Payable 2003 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 that the taxpayer must pay to the county for distribution to the local governmental units.

## Payable 2003 Market Value Homestead Credit: \$295.9 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. In payable 2003, the initial credit total of \$321.8 million was reduced to \$295.9 million due to the budget shortfall. The aid cut was made to local governments. The taxpayers still received the credit.

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

## Payable 2003 Market Value Agricultural Credit: \$23.8 million

The 2001 Legislature created a new market value agricultural credit for all agricultural homestead property, which was enhanced by the 2002 Legislature for taxes payable in 2003 and thereafter. For agricultural homestead property with a taxable market value of \$115,000 or less, the credit is equal to 0.3 percent of the taxable market value of the property. For agricultural homestead property with a value between \$115,000 and \$345,000, the credit is equal to \$345 minus 0.05 percent of the value over \$115,000. For property with a value over \$345,000, the credit is equal to \$230. This credit does not apply to the value of the house, garage, and one acre of agricultural homestead property. In payable 2003, the initial credit total of \$23.9 million was reduced to \$23.8 million due to the budget shortfall. The aid cut was made to local governments. The taxpayers still received the credit.

	Market Value Homestead Credit		Market Value Agricultural Credit	
	Initial	Final	Initial	Final
County	\$138,304,474	\$138,304,474	\$13,340,750	\$13,340,750
City	84,642,714	64,679,553	285,988	216,235
Town	13,848,349	10,860,864	4,452,640	4,446,671
School	68,868,896	68,868,896	5,370,817	5,370,817
Special District	12,162,726	9,268,658	423,785	423,549
TIF District	3,909,197	3,909,197	746	746
Total	\$321,736,355	<b>\$295,891,642</b>	\$23,874,725	<b>\$23,798,769</b>

## **Payable 2003 Taconite Homestead Credit: \$16.1 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 \$4,858,049 is included in the \$16.1 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.

<b>County</b>	<b>Taconite Credit</b>
Aitkin	\$815,149
Cook	450,835
Crow Wing	1,081,028
Itasca	3,986,587
Koochiching	3,114
Lake	1,102,554
St. Louis	8,624,221
<b>Total</b>	<b>\$16,063,488</b>

## **Payable 2003 Miscellaneous Credits: \$21.8 million**

The total of the miscellaneous property tax credits for 2003 is \$21,799,019. This includes \$16,063,488 of taconite homestead credit (discussed above), as well as the total payable 2003 amounts for the disparity reduction credit, power line credit, agricultural preserves credit, county conservation credit, enterprise zone credit, and disaster credit. A statewide breakdown of these miscellaneous credits is shown below.

<b>Type of Credit</b>	<b>Amount</b>
Taconite Homestead Credit	\$16,063,488
Disparity Reduction Credit <sup>7</sup>	5,066,050
Power Line Credit	97,456
Agricultural Preserves Credit	296,027
County Conservation Credit	202,784
Enterprise Zone Credit	0
Disaster Credit	73,213
<b>Total</b>	<b>\$21,799,019</b>

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<sup>7</sup> A disparity reduction credit was established by the 1988 Legislature to provide additional property tax relief in the border cities of Breckenridge, Dilworth, East 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.

## 2002 Statewide Property Valuation

**Market Valuation: \$325.0 billion**

**Net Tax Capacity: \$3.7 billion**

This is the total real and personal property valuation for the 2002 assessment for taxes payable in 2003. The total market valuation is \$325,027,925,370 and the total net tax capacity is \$3,744,896,051. Net tax capacity is the value which results after the tax capacity class rates have been applied to the market values.

## Payable 2003 Net Property Tax Levy: \$5.4 billion

The payable 2003 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 \$4.4 billion of net tax capacity levy, \$344.8 million of market value levy, and \$592.2 million of statewide property tax 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 property tax levy” is the amount of property taxes actually paid by the taxpayer after the subtraction of the state-paid property tax credits. However, the tax amount is prior to the subtraction of the regular property tax refund and the targeting refund.

<b>Type of Taxing District</b>	<b>Payable 2003 Net Property Tax Levy*</b> (dollars in millions)	<b>Percent</b>
<b>County</b>	<b>\$1,774</b>	<b>33.0%</b>
<b>City/Town:</b>	<b>1,293</b>	<b>24.0</b>
City	\$1,144	
Town	149	
<b>School District</b>	<b>1,258</b>	<b>23.4</b>
<b>Miscellaneous Districts:</b>	<b>464</b>	<b>8.6</b>
Special Taxing Districts	193	
Tax Increment Financing	271	
Fiscal Disparity Contribution	*	
Power Line	0.2	
<b>State</b>	<b>592</b>	<b>11.0</b>
<b>Total, all districts</b>	<b>\$5,382</b>	<b>100.0%</b>
* 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.		

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 2003 Fiscal Disparity Distribution Levy
County	\$103,269,504	\$1,080,343	\$104,349,847
City	97,286,204	649,058	97,935,262
Town	1,080,050	81,277	1,161,327
School District	84,685,388	399,773	85,085,161
Special Taxing Districts	21,593,971	26,969	21,620,940
<b>Total Fiscal Disparity Levy</b>	<b>\$307,915,117</b>	<b>\$2,237,420</b>	<b>\$310,152,537</b>

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

### **Payable 2003 Average Tax Rate Calculations**

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

A small portion (\$344.8 million statewide) of property tax levies are spread on market value rather than on net tax capacity. Of this amount, \$327.1 million is the school district referendum market value levy, 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.

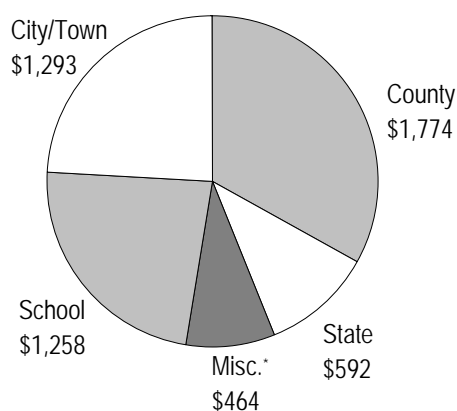
For purposes of the net tax capacity tax rate calculation

- “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.

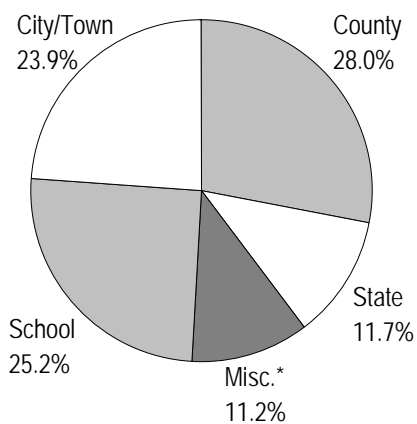
This rate represents the average local net tax capacity rate of taxation on all property.

**Payable 2003 Property Tax Levies  
by Type of Taxing District**  
**\$5,382**  
(dollars in millions)

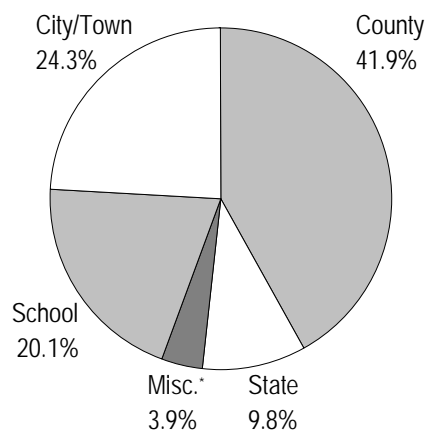
**Statewide**



**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 2002 tax base (filed in 2003) 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 2002 ranged from 5.35 percent to 7.85 percent. In 2002, 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 \$1,447.

## Tax Amount and Reporting

### 2002 Filed 2003 Individual Income Tax: \$5.3 billion

The total amount of the 2002 individual income tax returns filed in 2003 is \$5,295,122,800. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence.<sup>8</sup> The state total includes \$246.4 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 \$5,048.7 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.

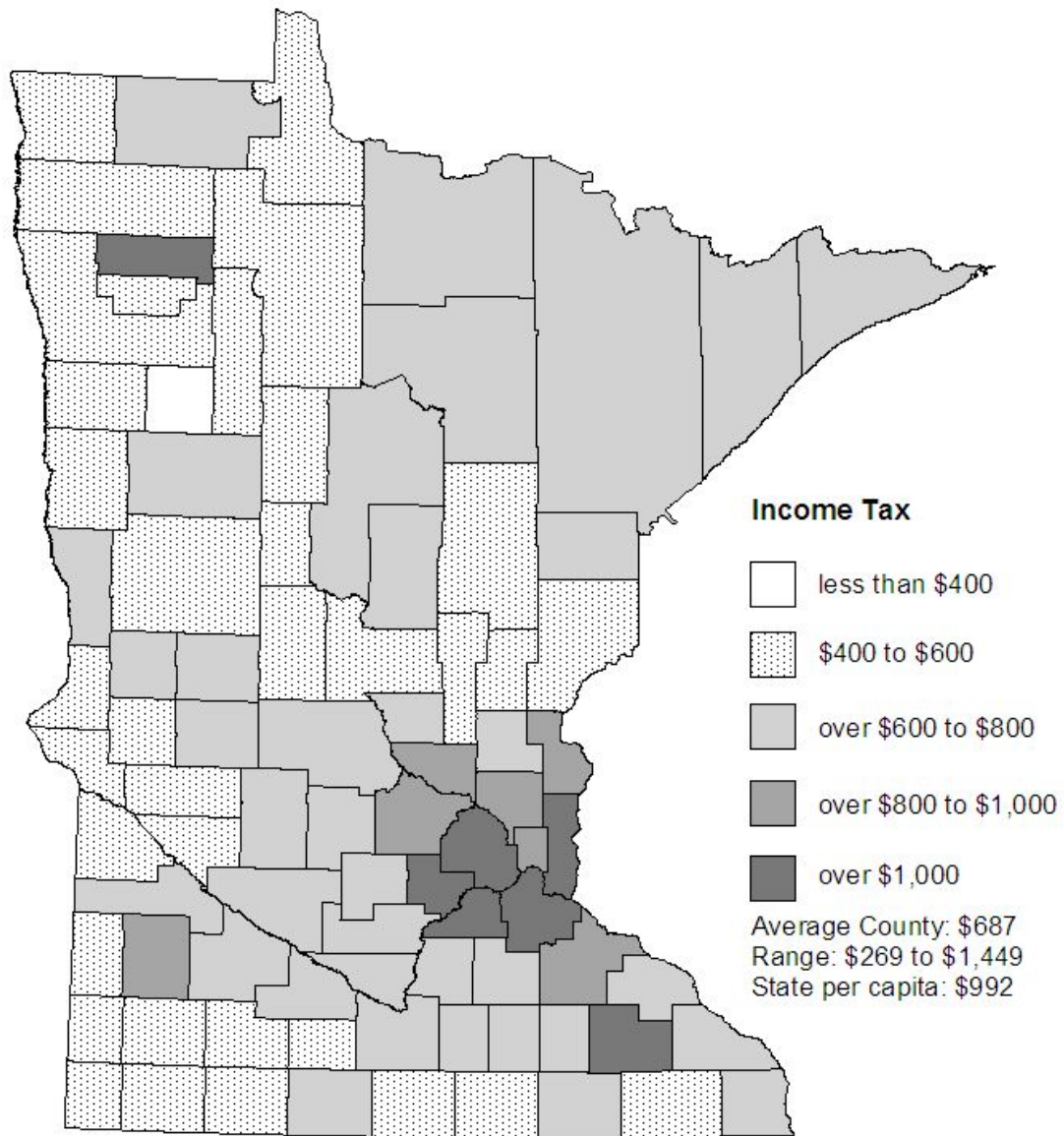
**In 1999** Minnesota reduced its income tax rates to 5.5 percent, 7.25 percent, and 8 percent.

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

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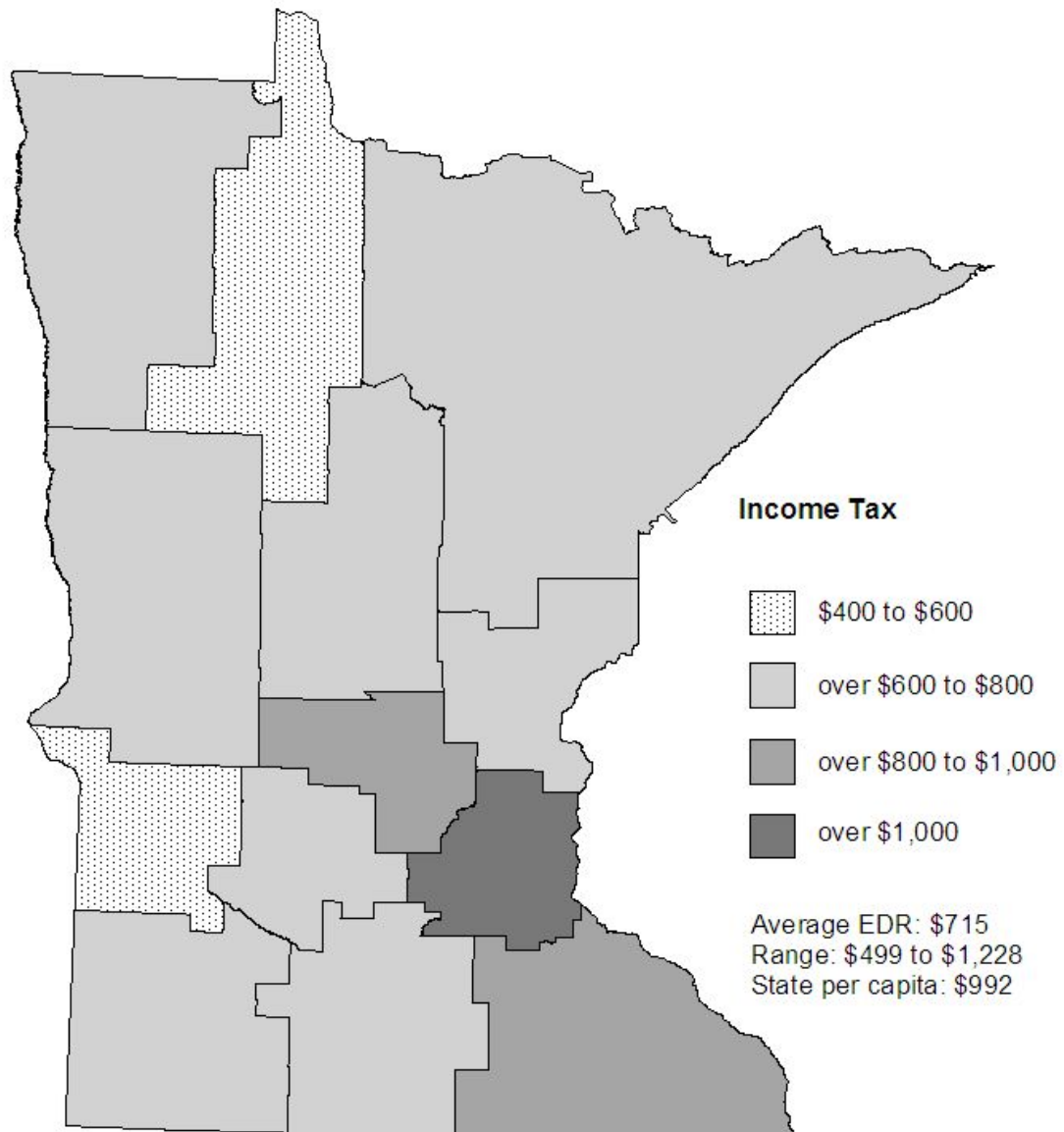
<sup>8</sup> The total includes \$0.8 million paid by Minnesota residents whose county was not reported on the return. This amount was apportioned to the 87 counties based on each county's share of total statewide tax liability.

## Individual Income Tax per capita, 2002 by County\*



\* Minnesota residents only.

## Individual Income Tax per capita, 2002 by Economic Development Region\*



\* Minnesota residents only.

## The Past Five Years of Individual Income Tax

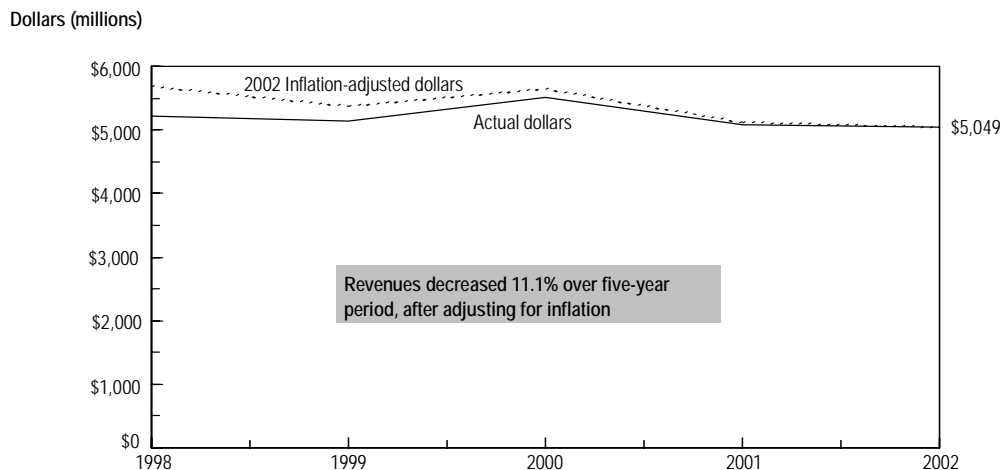
The table below shows the distribution of individual income tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of individual income tax for that same period in current (actual) and constant (inflation-adjusted) dollars.

### Individual Income Tax, Residents Only: 1998 to 2002

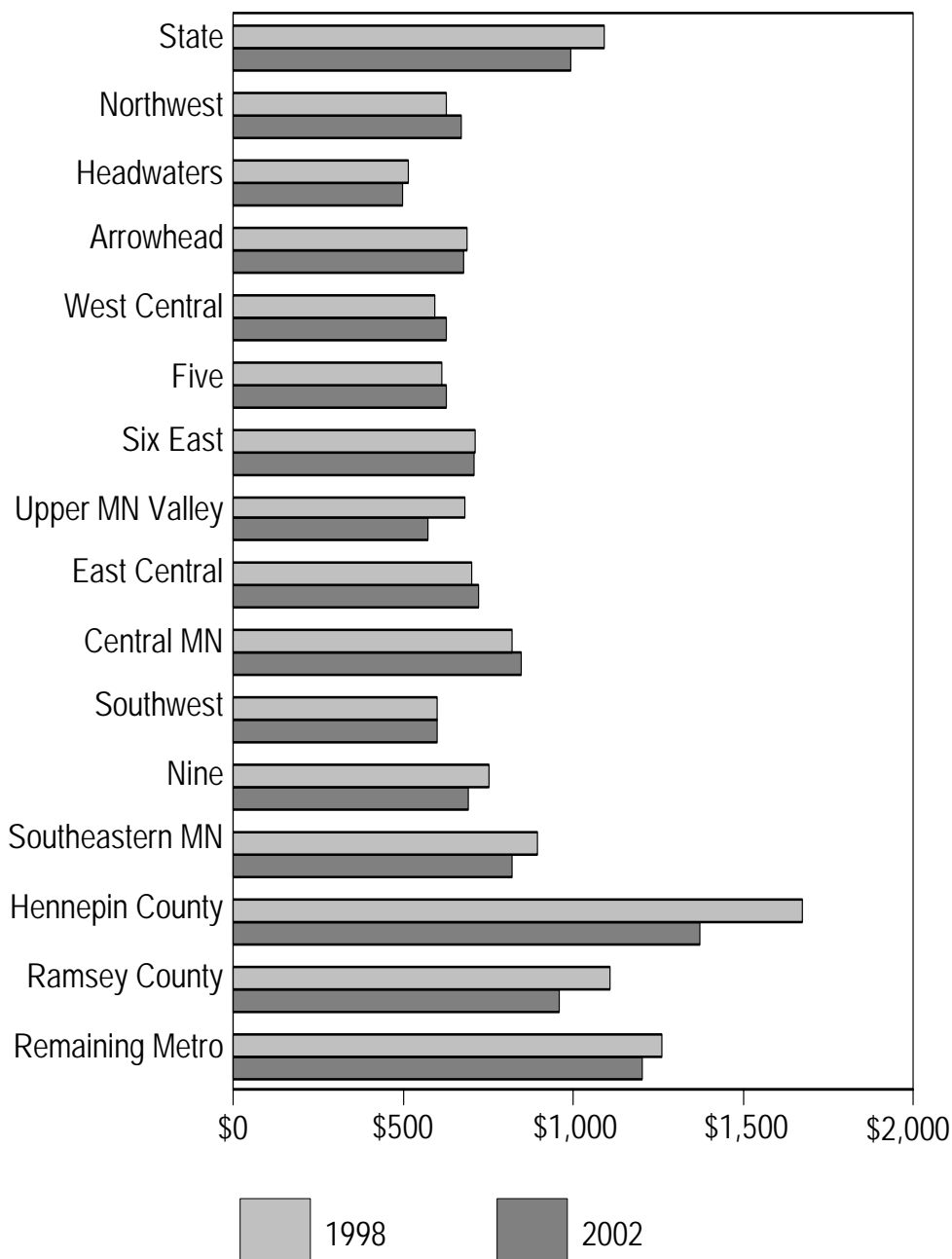
Current dollars, in thousands

	1998	1999	2000	2001	2002	5-Yr. Chg. Tax
<b>State</b>	<b>\$5,213,111</b>	<b>\$5,146,900</b>	<b>\$5,516,992</b>	<b>\$5,087,950</b>	<b>\$5,048,691</b>	<b>-3%</b>
Northern Regions						
Northwest (1)	56,244	56,992	60,429	59,704	58,728	4
Headwaters (2)	37,599	37,615	37,538	37,693	38,955	4
Arrowhead (3)	220,473	216,558	225,162	212,645	218,359	-1
West Central (4)	123,443	125,806	134,099	130,516	134,629	9
Five (5)	89,319	88,037	92,983	102,027	98,430	10
East Central (7E)	90,761	93,841	99,425	105,110	108,231	19
Southern Regions						
Six East (6E)	82,624	80,386	86,106	81,336	83,173	1
Upper MN Valley (6W)	34,621	34,439	27,586	26,708	27,904	-19
Central MN (7W)	255,470	264,871	282,113	289,665	298,883	17
Southwest (8)	74,392	73,812	72,752	68,786	71,919	-3
Nine (9)	167,858	156,094	165,275	153,243	155,364	-7
Southeastern MN (10)	399,899	392,419	403,663	389,193	389,170	-3
<b>Total Nonmetro</b>	<b>\$1,632,704</b>	<b>\$1,620,869</b>	<b>\$1,687,131</b>	<b>\$1,656,625</b>	<b>\$1,683,745</b>	<b>3%</b>
Metro Region						
Hennepin County	1,811,205	1,761,240	1,911,565	1,623,804	1,564,614	-14
Ramsey County	551,811	542,296	575,667	507,902	494,449	-10
Remaining Metro	1,217,391	1,222,495	1,342,628	1,299,619	1,305,883	7
<b>Total Metro</b>	<b>\$3,580,407</b>	<b>\$3,526,031</b>	<b>\$3,829,860</b>	<b>\$3,431,325</b>	<b>\$3,364,947</b>	<b>-6%</b>

### Statewide Income Tax



### Per Capita Individual Income Tax 1998 and 2002





# 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 2003 Sales/Use Tax: \$4.09 billion (gross)**  
**\$3.96 billion (net after refunds)**

A total of \$4,088,156,773 in sales/use taxes was collected during calendar year 2003.<sup>9</sup> The net amount of sales/use tax after the reduction of capital equipment refunds of \$130.1 million was \$3,958,094,773. Of the \$3.96 billion in net sales taxes, about \$566 million was collected from returns filed by out-of-state taxpayers, resulting in \$3.4 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 1997, 1999, 2001, and 2002, the Department of Revenue did not tabulate 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, and the total for 2002 was allocated based on the distribution of sales tax by county in 2003.

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

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

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<sup>9</sup> The tax amounts contained in this report exclude any local sales taxes that cities impose. Local sales taxes are used primarily to support economic development and tourism. As of 2003, the cities of Hermantown, Mankato, Minneapolis, New Ulm, Proctor, Rochester, St. Paul, Two Harbors, and St. Cloud area cities imposed a 0.5 percent general sales tax. The city of Duluth and Cook County imposed a 1 percent general sales tax.

## Law Changes

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

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

## Capital Equipment Refunds

The amount of sales/use tax allocated to Minnesota is adjusted for capital equipment refunds made to taxpayers. The total amount of capital equipment refunds is allocated to counties based on the ratio of each county’s mining and manufacturing payroll to the total statewide mining and manufacturing payroll. For 2003, total capital refunds are \$130.1 million. The data in the historical table and graph on page 80 have been adjusted to reflect refund claims.

## Amounts Not Allocated to Minnesota

Over \$565 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.

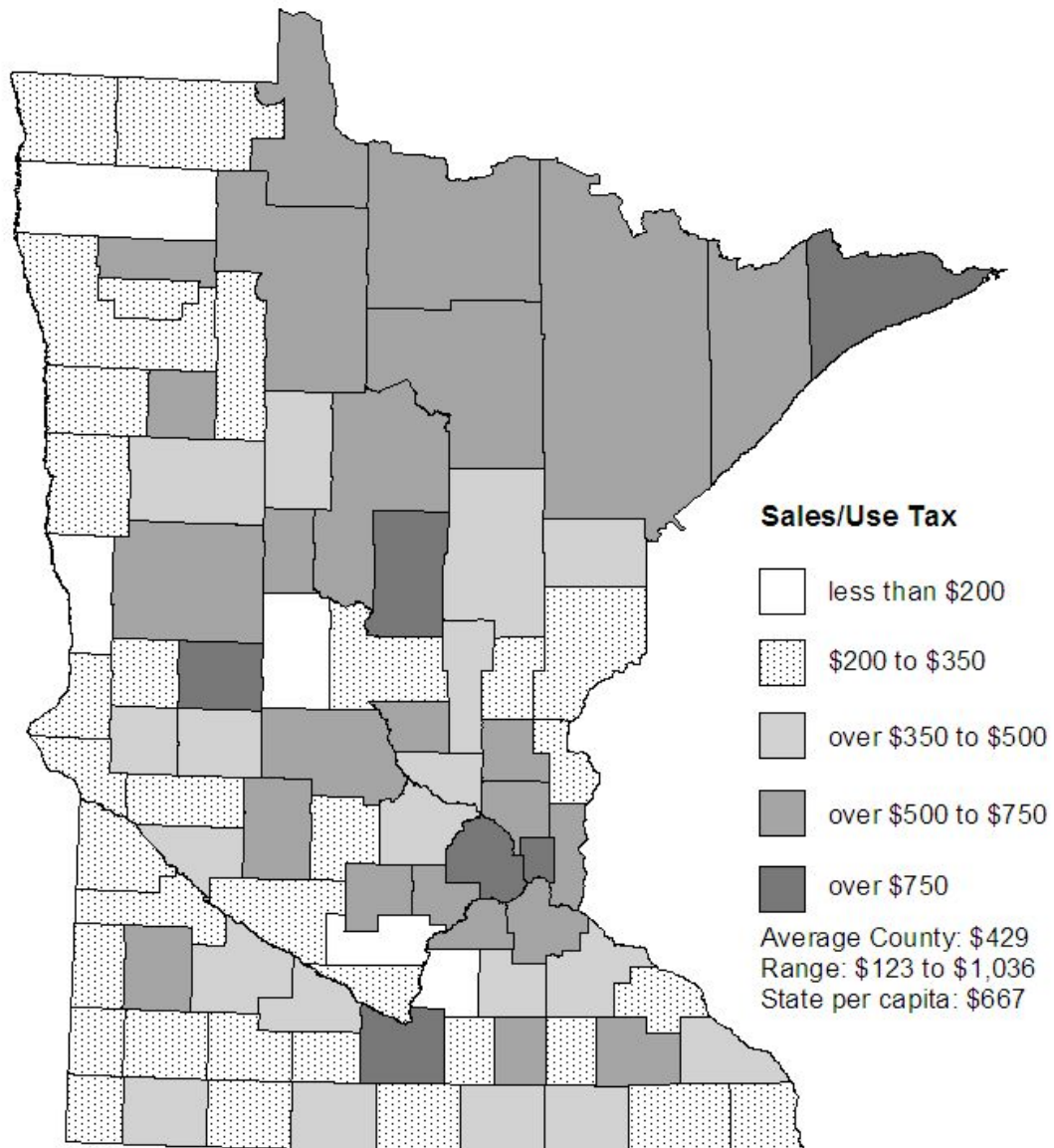


**Sales/Use Taxes** (in thousands)  
(after capital equipment refund)

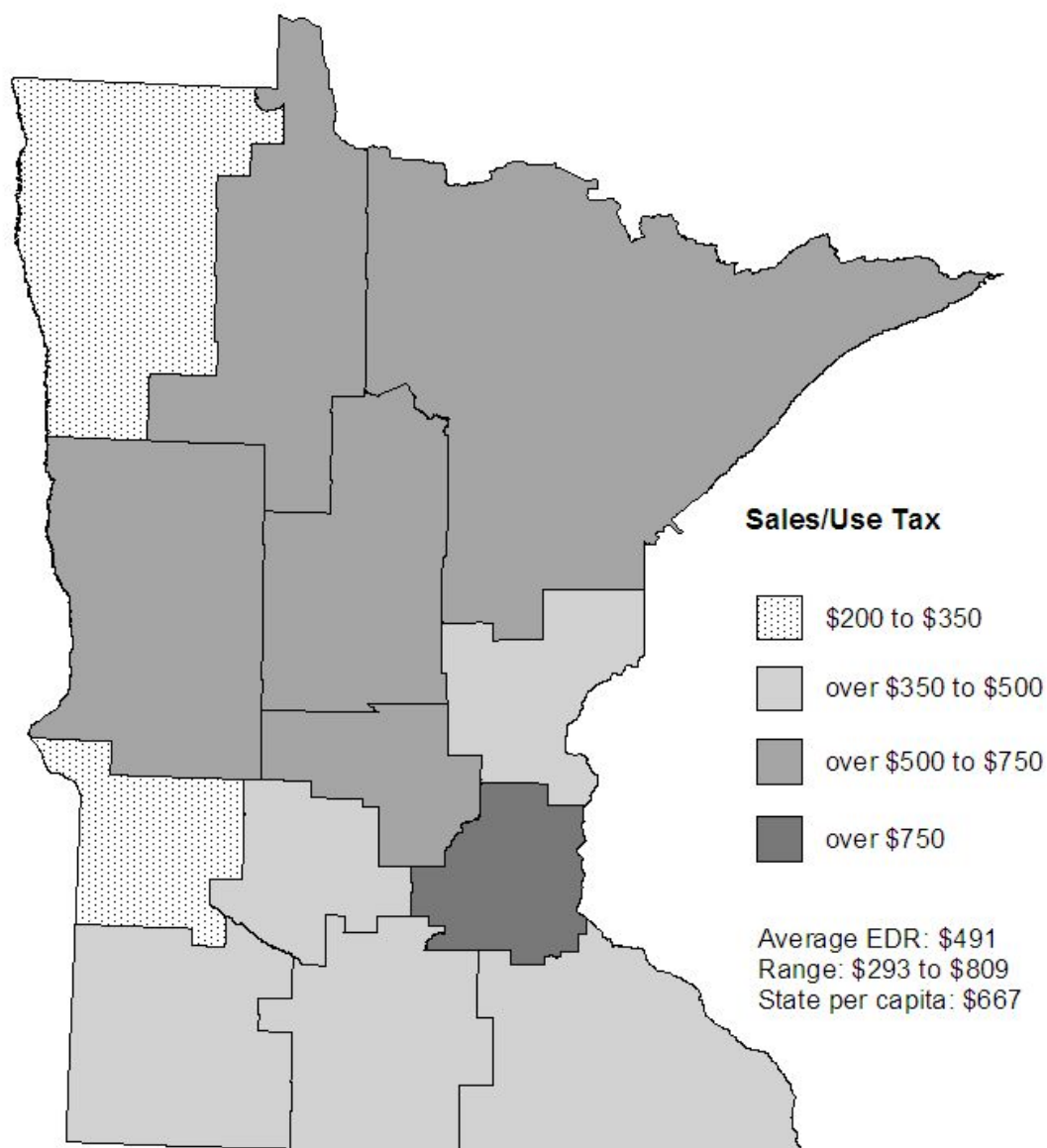
	<b>Allocated to Minnesota</b>		<b>Not Allocated to Minnesota</b>		
<b>Year</b>	<b>Amount</b>	<b>Percent</b>	<b>Amount</b>	<b>Percent</b>	<b>Total</b>
1993	\$2,116,144	89.8%	\$240,321	10.2%	\$2,356,465
1994	2,257,025	87.2	330,616	12.8	2,587,641
1995	2,348,875	85.4	402,131	14.6	2,751,005
1996	2,498,725	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
2002 (est.)	3,281,839	85.7	547,051	14.3	3,828,890
2003	3,392,584	85.7	565,511	14.3	3,958,095

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. The amount not allocated to Minnesota has remained in the 14 percent to 17 percent range for the past several years.

## Sales/Use Tax per capita, 2003 by County



### Sales/Tax per capita, 2003 by Economic Development Region



## The Past Five Years of Sales/Use Tax

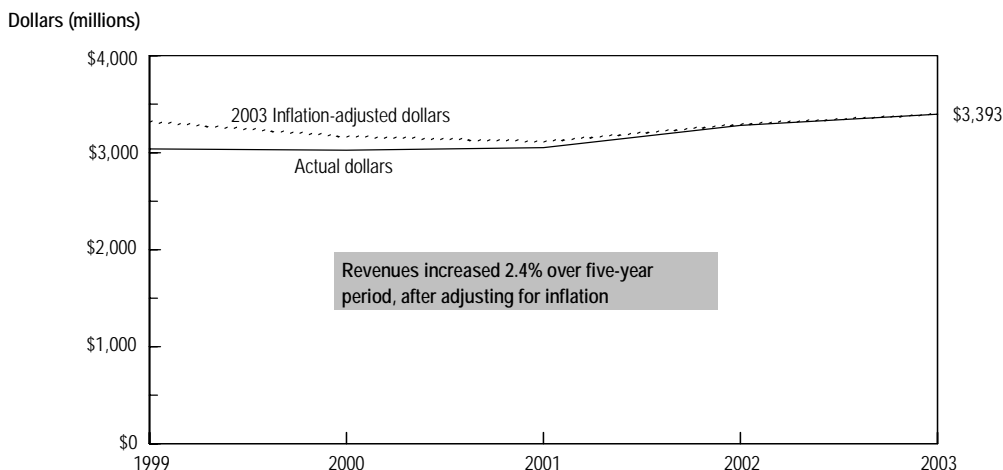
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Sales/Use Tax, Residents Only: 1999 to 2003

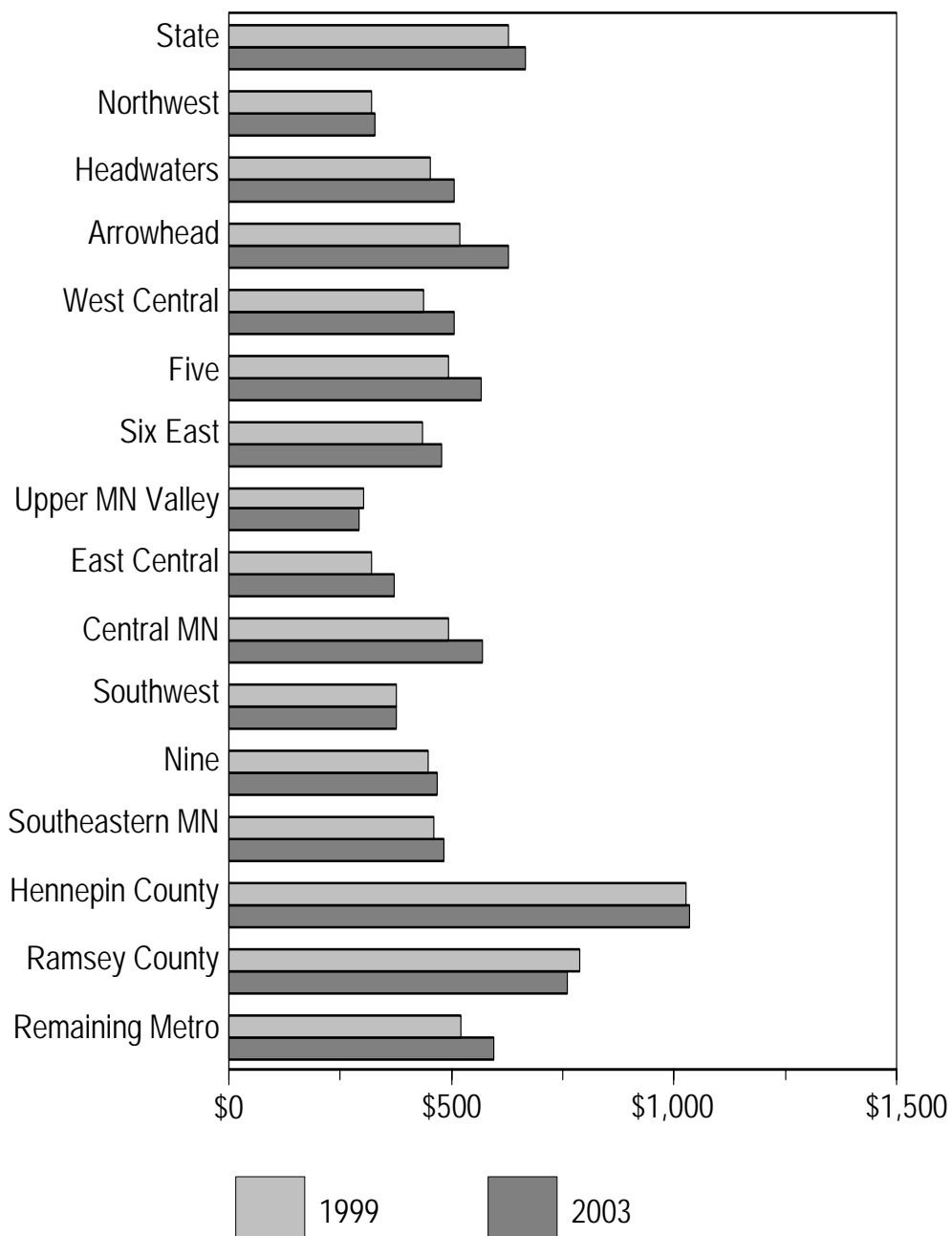
Current dollars, in thousands

	1999	2000	2001	2002	2003	5-Yr. Chg.
<b>State</b>	<b>\$3,041,758</b>	<b>\$3,023,456</b>	<b>\$3,049,109</b>	<b>\$3,281,839</b>	<b>\$3,392,584</b>	<b>12%</b>
Northern Regions						
Northwest (1)	28,774	27,762	26,493	27,659	28,593	-1
Headwaters (2)	33,492	33,758	34,998	38,301	39,594	18
Arrowhead (3)	166,018	164,789	168,248	195,779	202,386	22
West Central (4)	91,759	90,329	92,902	105,056	108,601	18
Five (5)	72,887	74,600	77,005	86,100	89,006	22
East Central (7E)	42,554	46,085	47,405	53,616	55,425	30
Southern Regions						
Six East (6E)	50,622	54,495	52,540	54,259	56,090	11
Upper MN Valley (6W)	15,163	13,759	13,970	13,843	14,310	-6
Central MN (7W)	157,746	159,644	160,443	194,292	200,848	27
Southwest (8)	46,341	45,167	45,092	43,559	45,029	-3
Nine (9)	100,446	103,043	100,857	102,036	105,479	5
Southeastern MN (10)	207,944	204,836	196,095	222,268	229,768	10
<b>Total Nonmetro</b>	<b>\$1,013,746</b>	<b>\$1,018,269</b>	<b>\$1,016,048</b>	<b>\$1,136,770</b>	<b>\$1,175,129</b>	<b>16%</b>
Metro Region						
Hennepin County	1,119,236	1,072,838	1,093,182	1,142,007	1,180,544	5
Ramsey County	392,202	380,055	386,657	379,433	392,237	0
Remaining Metro	516,574	552,294	553,222	623,629	644,673	25
<b>Total Metro</b>	<b>\$2,028,012</b>	<b>\$2,005,187</b>	<b>\$2,033,061</b>	<b>\$2,145,069</b>	<b>\$2,217,454</b>	<b>9%</b>

### Statewide Sales/Use Tax



### Per Capita Sales/Use Tax 1999 and 2003



# Motor Vehicle Sales Tax

## Program Description

The **motor vehicle sales tax** is imposed on new and used motor vehicles at the time of sale. It is imposed 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**

	<b>FY 1992-2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004-2007</b>	<b>FY 2008 and after</b>
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 2002 Motor Vehicle Sales Tax: \$603.6 million

The total 2002 motor vehicle sales tax is \$603,649,380. 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.

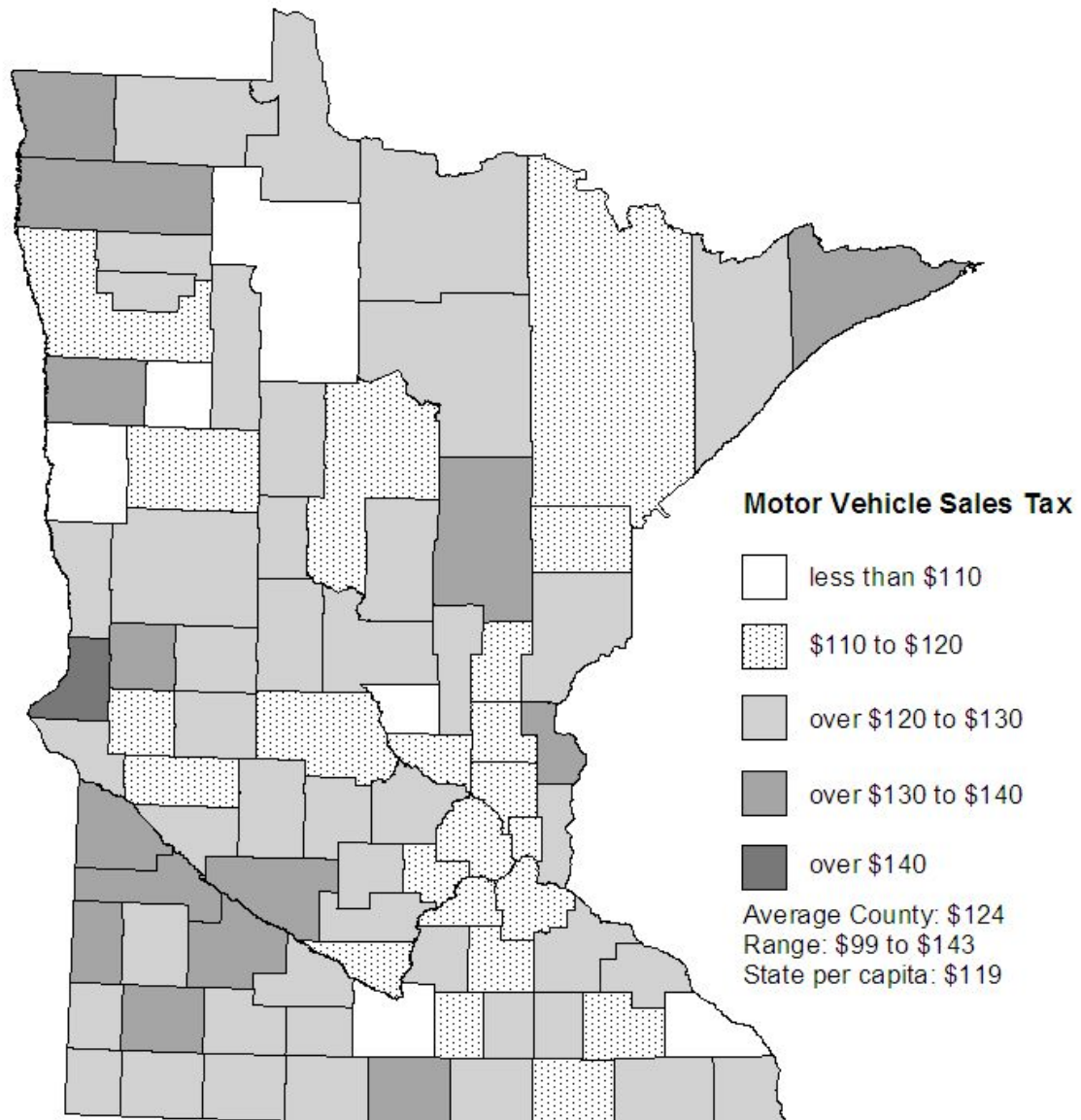
Two main factors were used in determining an estimated tax amount for each county. First, the number of passenger vehicles and pickup trucks registered in each county in 2001 was obtained from the Department of Public Safety. Registrations within each county are a good indicator of where the owners of 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 \$603.6 million tax revenue to the 87 counties.

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

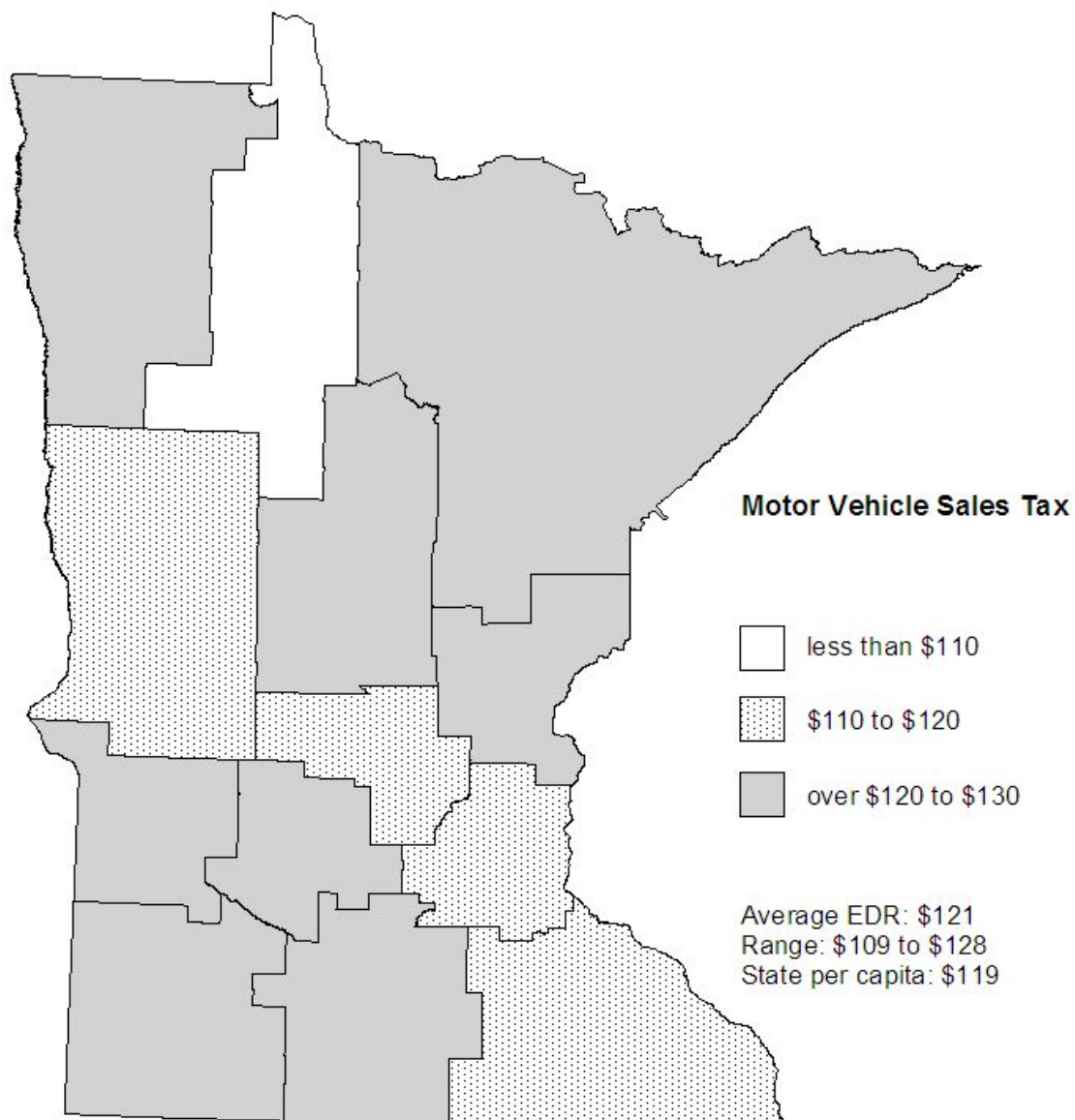
## Motor Vehicle Sales Tax per capita, 2002 by County\*



\* 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, 2002 by Economic Development Region



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

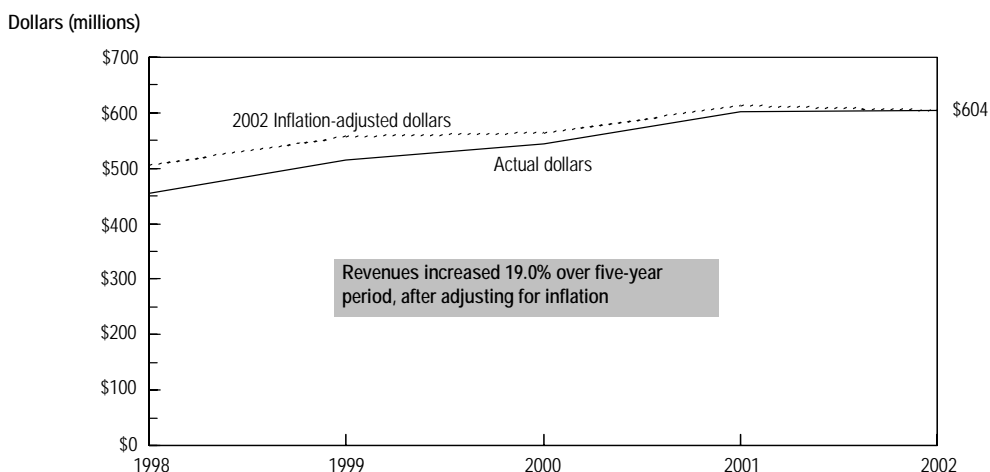
The table below shows the distribution of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle excise tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Motor Vehicle Sales Tax: 1998 to 2002

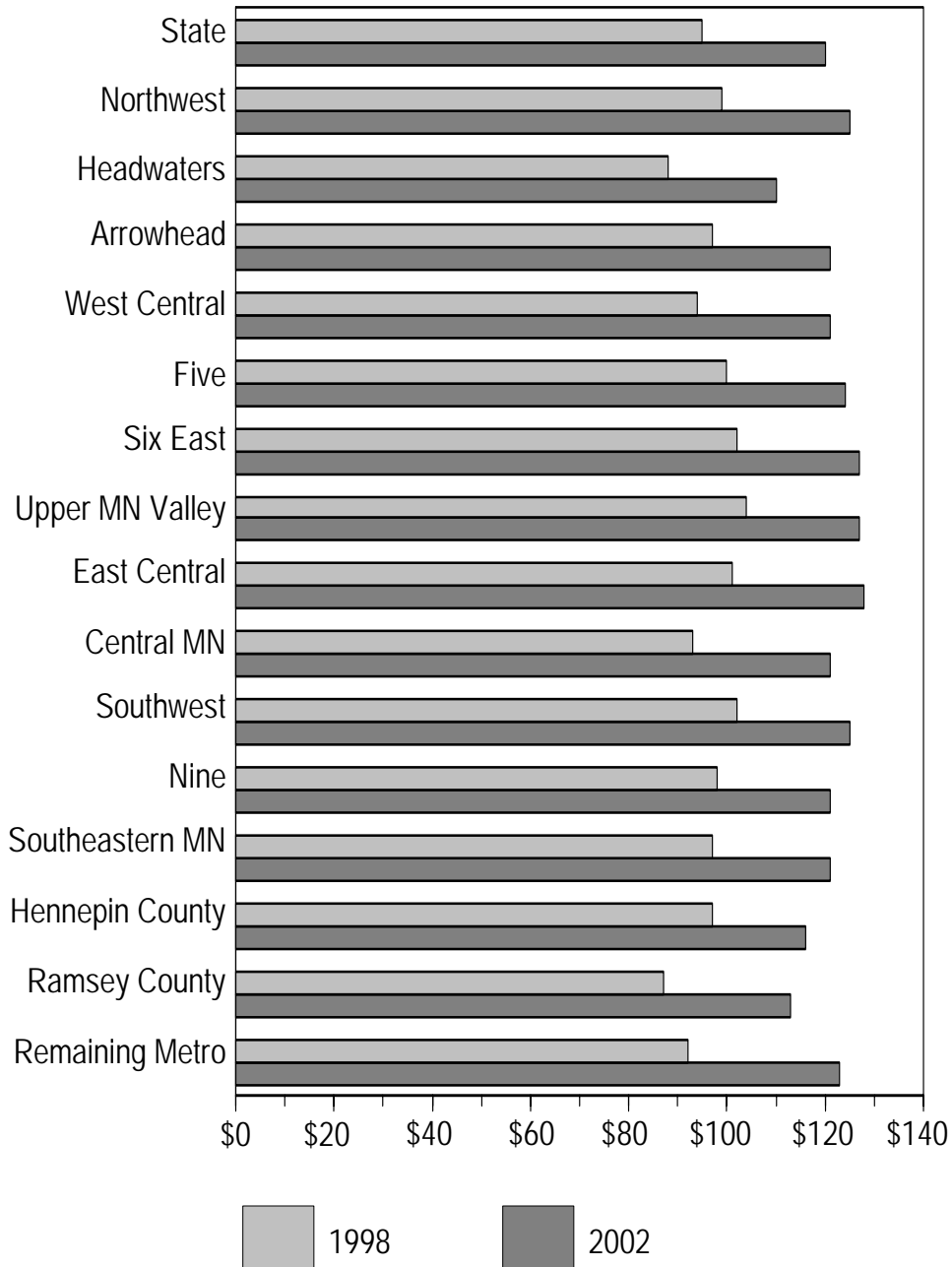
Current dollars, in thousands

	1998	1999	2000	2001	2002	5-Yr. Chg. Tax
<b>State</b>	<b>\$454,074</b>	<b>\$514,363</b>	<b>\$542,702</b>	<b>\$603,251</b>	<b>\$603,649</b>	<b>33%</b>
Northern Regions						
Northwest (1)	8,858	9,896	9,838	10,919	10,965	24%
Headwaters (2)	6,407	7,417	7,426	8,305	8,482	32%
Arrowhead (3)	31,109	34,652	35,352	38,875	39,090	26%
West Central (4)	19,635	22,415	22,802	25,414	25,660	31%
Five (5)	14,525	16,775	17,042	19,155	19,253	33%
East Central (7E)	13,122	15,586	15,927	18,250	18,569	42%
Southern Regions						
Six East (6E)	11,855	13,365	13,453	14,845	14,866	25%
Upper MN Valley (6W)	5,288	5,847	5,781	6,342	6,245	18%
Central MN (7W)	29,053	34,181	35,161	40,464	41,449	43%
Southwest (8)	12,616	13,953	14,078	15,009	15,110	20%
Nine (9)	21,970	24,254	24,718	27,412	27,190	24%
Southeastern MN (10)	43,342	49,299	51,424	56,695	57,131	32%
<b>Total Nonmetro</b>	<b>\$217,779</b>	<b>\$247,639</b>	<b>\$253,003</b>	<b>\$281,685</b>	<b>\$284,009</b>	<b>30%</b>
Metro Region						
Hennepin County	104,592	115,081	125,363	134,829	131,097	25%
Ramsey County	43,385	48,995	53,055	57,895	57,958	34%
Remaining Metro	88,317	102,649	111,281	128,842	130,586	48%
<b>Total Metro</b>	<b>\$236,295</b>	<b>\$266,724</b>	<b>\$289,699</b>	<b>\$321,566</b>	<b>\$319,640</b>	<b>35%</b>

### Statewide Motor Vehicle Sales Tax



### Per Capita Motor Vehicle Sales Tax 1998 and 2002



# 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 2002 Motor Vehicle License Tax: \$488.5 million

The total motor vehicle license registration tax for calendar year 2002 was \$488,487,000. 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.

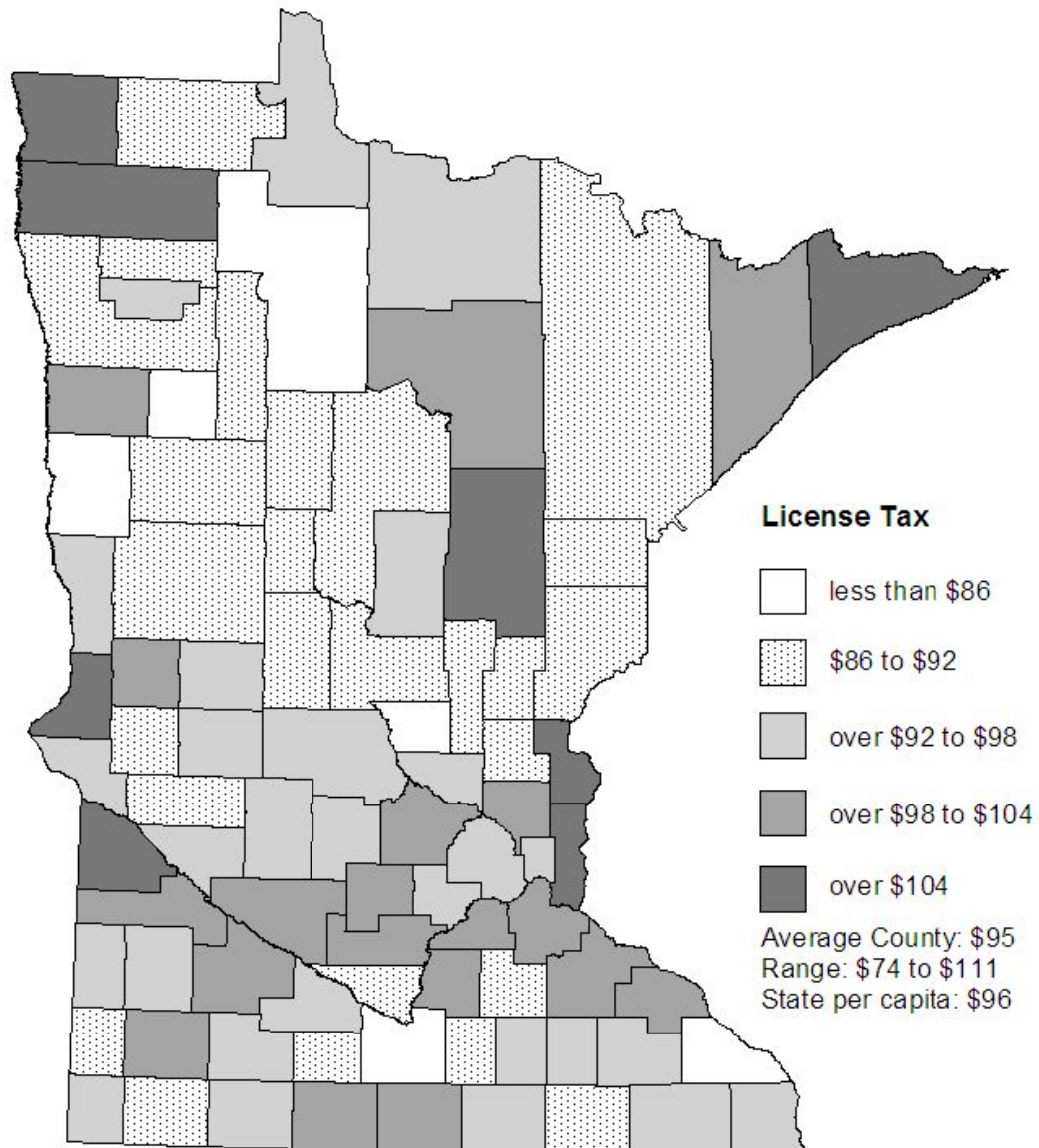
## Recent Law Changes

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.

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

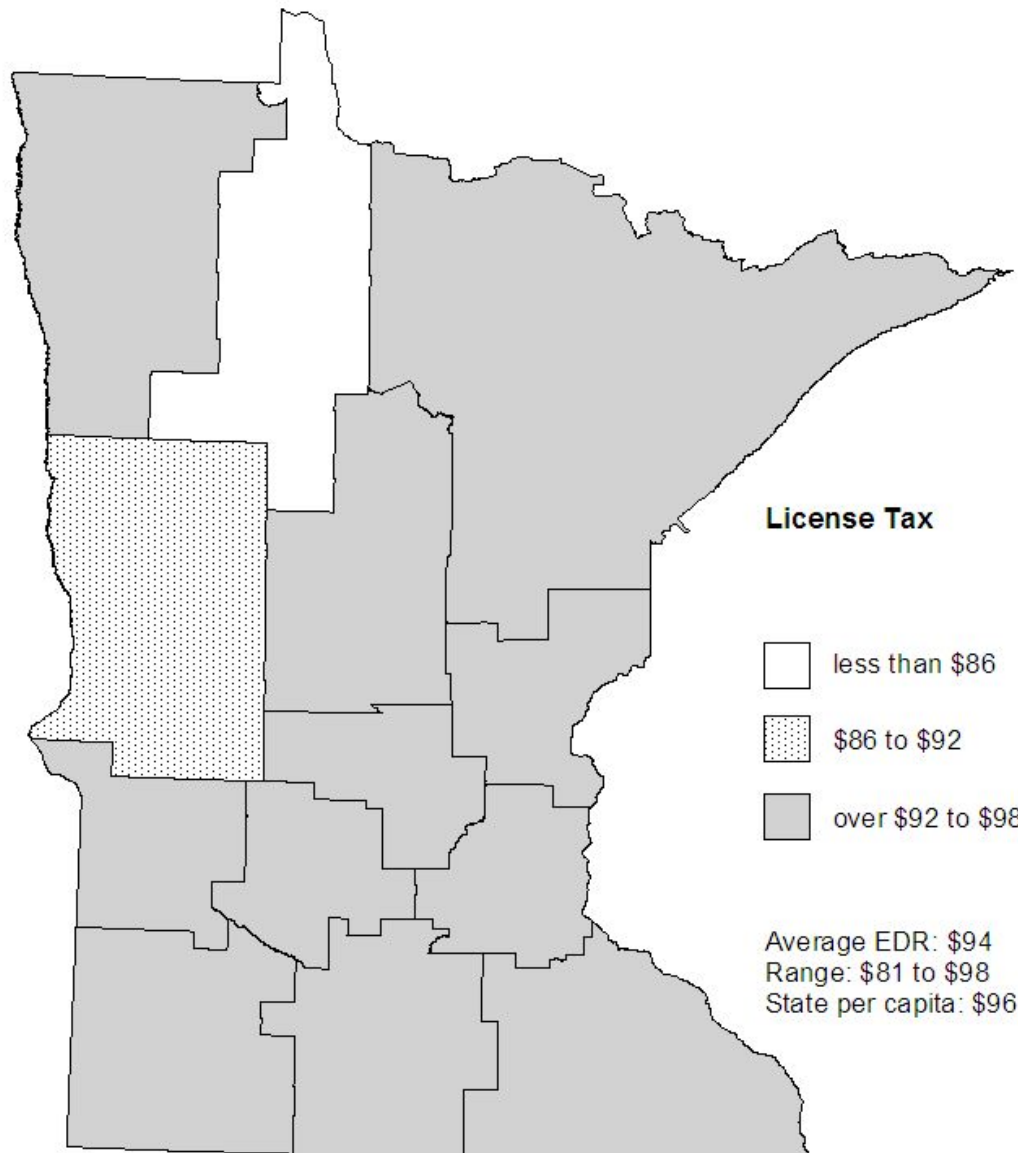
Since the law change was effective in June 2000, the 2000 calendar year revenues in this report reflect only about one-half of a full year's effect.

## Motor Vehicle License Tax per capita, 2002 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, 2002 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.

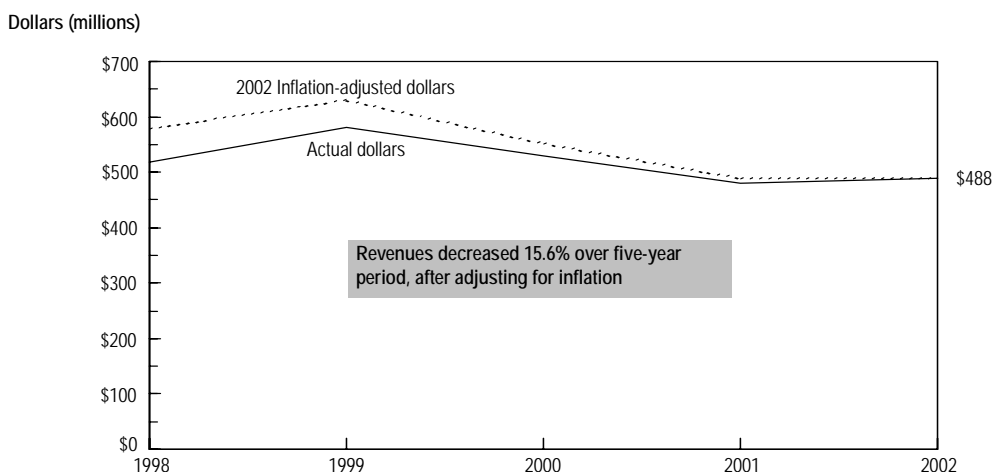
### Motor Vehicle License Tax: 1998 to 2002

Current dollars, in thousands

	1998	1999	2000	2001	2002	5-Yr. Chg. Tax
<b>State</b>	<b>\$517,939</b>	<b>\$582,062</b>	<b>\$530,438*</b>	<b>\$480,152*</b>	<b>\$488,487</b>	<b>-6%</b>
Northern Regions						
Northwest (1)	9,859	10,744	8,906	8,108	8,295	-16
Headwaters (2)	7,007	8,077	6,696	6,098	6,364	-9
Arrowhead (3)	34,261	37,186	32,773	29,539	30,271	-12
West Central (4)	21,316	24,202	20,688	18,858	19,442	-9
Five (5)	15,645	18,088	15,580	14,316	14,627	-7
East Central (7E)	13,908	16,711	14,496	13,823	14,322	3
Southern Regions						
Six East (6E)	13,403	14,968	12,449	11,255	11,427	-15
Upper MN Valley (6W)	5,990	6,513	5,246	4,731	4,737	-21
Central MN (7W)	32,286	38,255	33,406	31,586	33,022	2
Southwest (8)	13,954	15,128	12,858	11,221	11,394	-18
Nine (9)	24,396	26,635	22,851	20,653	20,847	-15
Southeastern MN (10)	47,517	53,646	48,466	43,846	44,830	-6
<b>Total Nonmetro</b>	<b>\$239,542</b>	<b>\$270,154</b>	<b>\$234,416</b>	<b>\$214,034</b>	<b>\$219,576</b>	<b>-8%</b>
Metro Region						
Hennepin County	125,537	135,089	130,051	111,863	109,996	-12
Ramsey County	49,508	55,625	52,782	47,159	48,169	-3
Remaining Metro	103,352	121,195	113,188	107,096	110,746	7
<b>Total Metro</b>	<b>\$278,397</b>	<b>\$311,908</b>	<b>\$296,022</b>	<b>\$266,118</b>	<b>\$268,911</b>	<b>-3%</b>

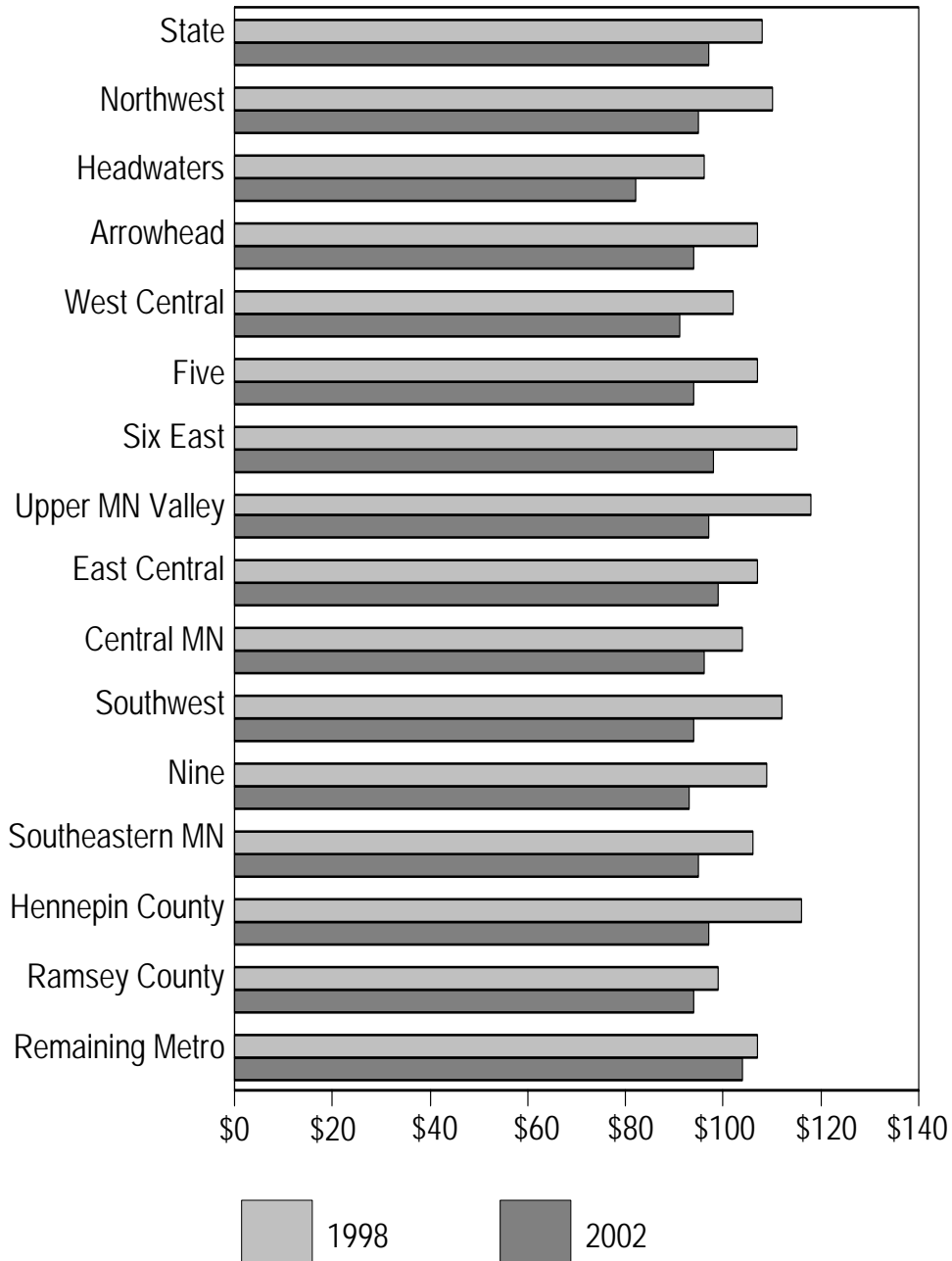
\* Reduction reflects legislative changes (see page 89).

### Statewide Motor Vehicle License Tax





### Per Capita Motor Vehicle License Tax 1998 and 2002





# Motor Fuels Tax (Gas Tax)

## Program Description

The **motor fuels tax** is imposed on gasoline, diesel fuel, and other motor fuels used by vehicles on public highways. Aviation fuel purchased, stored, or withdrawn from storage in Minnesota is also subject to the tax. Highway motor fuels are taxed at a rate of 20 cents per gallon.<sup>10</sup> Aviation fuels are subject to a graduated, declining tax rate from 5 cents per gallon based on the number of gallons used during the calendar year.<sup>11</sup>

## Tax Amount and Reporting

### Calendar Year 2002 Motor Fuels Tax: \$630.5 million

The total net amount after refunds of the motor fuels tax for calendar year 2002 was \$630,463,000. This is the net amount after the distribution to the snowmobile, motorboat, forest roads, and all-terrain vehicles (ATV) accounts.

The motor fuels tax goes into the Highway User Tax Distribution Fund and is dedicated for highway use. The Minnesota Constitution sets the distribution formula for 95 percent of the money in the fund: 29 percent to the county state-aid highway fund, 9 percent to the municipal state-aid street fund for cities 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 2002 as a proportion of the total vehicle miles traveled within the state in 2002.

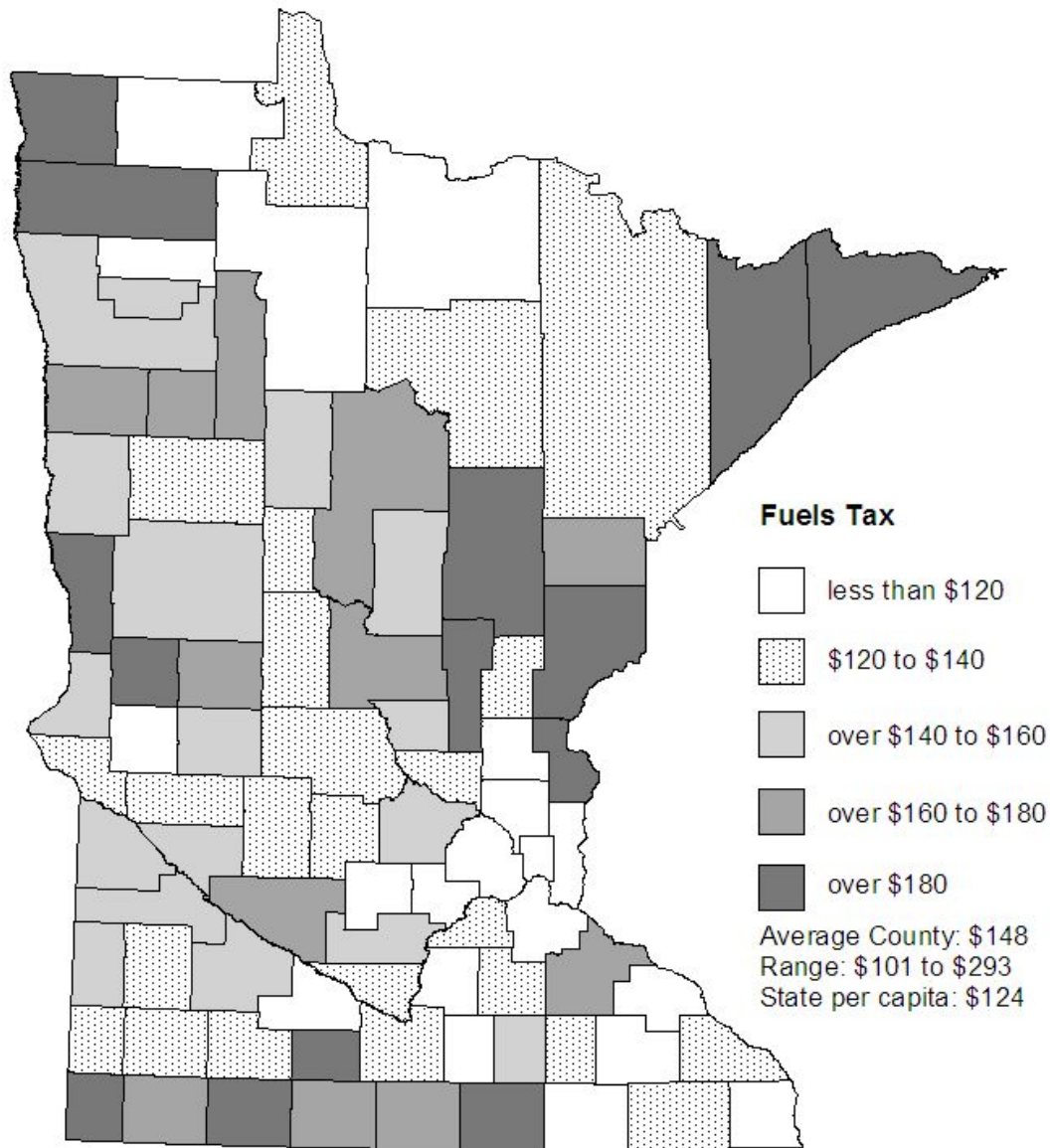
The statewide motor fuels tax amount was obtained from the Department of Revenue.

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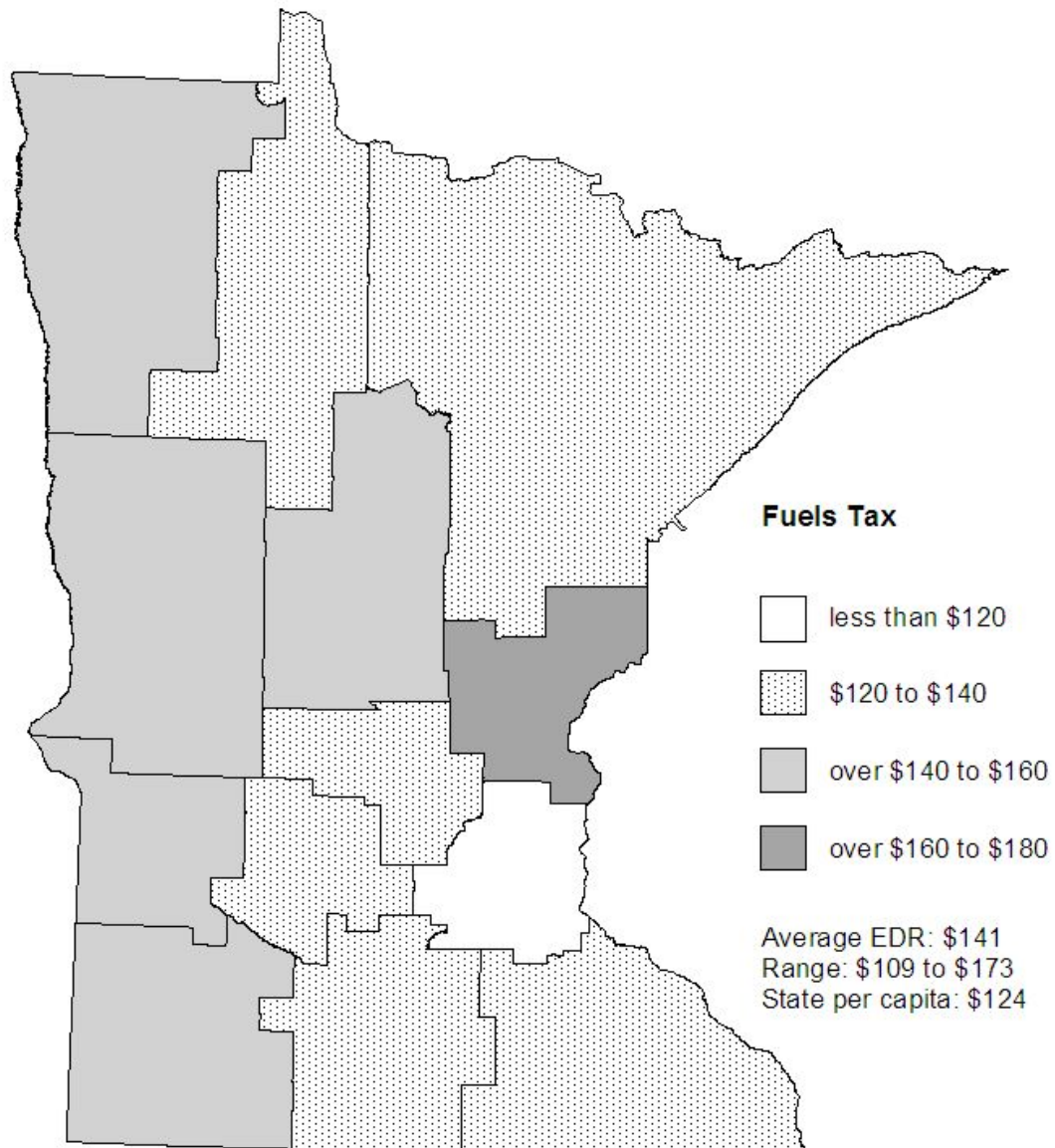
<sup>10</sup> Alternative fuels such as liquefied natural gas and high-alcohol gasoline are taxed at rates proportional to relative energy content.

<sup>11</sup> Motor fuels used by public transit systems receiving state financial assistance are exempt. Until October 1, 1997, ethanol-gasoline blends received a tax credit of 5 cents for each gallon of ethanol.

## Motor Vehicle Fuels Tax per capita, 2002 by County



## Motor Vehicle Fuels Tax per capita, 2002 by Economic Development Region



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

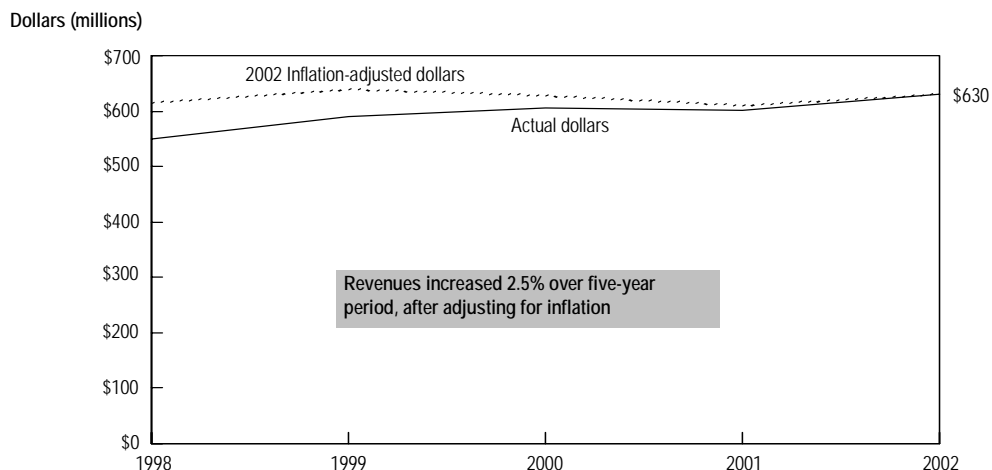
The table shows the distribution of the motor vehicle fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle fuels tax for that same time period in current (actual) and constant (inflation-adjusted)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

### Motor Vehicle Fuels Tax: 1998 to 2002

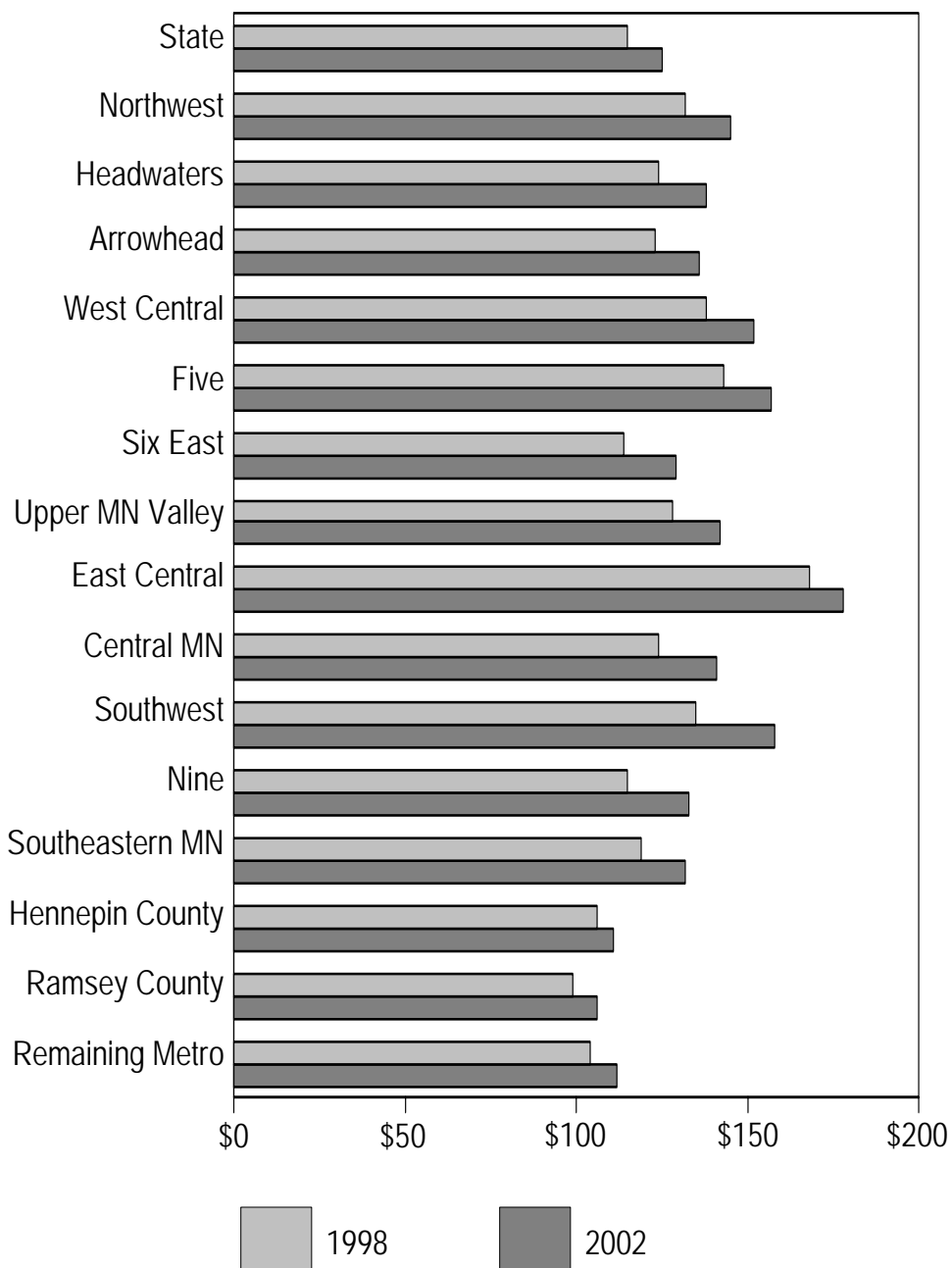
Current dollars, in thousands

	1998	1999	2000	2001	2002	5-Yr. Chg. Tax
<b>State</b>	<b>\$550,281</b>	<b>\$590,012</b>	<b>\$604,654</b>	<b>\$600,914</b>	<b>\$630,463</b>	<b>15%</b>
Northern Regions						
Northwest (1)	11,820	12,585	12,381	12,304	12,751	8
Headwaters (2)	9,048	9,740	10,045	9,983	10,670	18
Arrowhead (3)	39,389	41,573	42,295	42,034	43,842	11
West Central (4)	28,660	30,546	30,508	30,320	32,409	13
Five (5)	20,822	22,457	23,245	23,101	24,362	17
East Central (7E)	21,705	23,387	24,616	24,464	25,838	19
Southern Regions						
Six East (6E)	13,243	14,151	14,187	14,100	15,070	14
Upper MN Valley (6W)	6,511	6,952	6,767	6,725	6,981	7
Central MN (7W)	38,612	42,286	45,204	44,925	48,343	25
Southwest (8)	16,708	17,952	18,218	18,105	19,019	14
Nine (9)	25,705	27,626	27,915	27,742	29,758	16
Southeastern MN (10)	53,285	57,190	59,123	58,758	62,105	17
<b>Total Nonmetro</b>	<b>\$285,508</b>	<b>\$306,444</b>	<b>\$314,505</b>	<b>\$312,560</b>	<b>\$331,151</b>	<b>16%</b>
Metro Region						
Hennepin County	115,156	122,999	123,971	123,204	125,768	9
Ramsey County	49,227	52,858	53,259	52,930	54,457	11
Remaining Metro	100,391	107,712	112,919	112,220	119,088	19
<b>Total Metro</b>	<b>\$264,774</b>	<b>\$283,569</b>	<b>\$290,149</b>	<b>\$288,354</b>	<b>\$299,312</b>	<b>13%</b>

### Statewide Motor Vehicle Fuels Tax



### Per Capita Motor Vehicle Fuels Tax 1998 and 2002



# Corporate Franchise (Income) Tax

## Program Description

**Corporate franchise (income) tax** (usually referred to as the corporate income tax) is imposed on the net income of corporations. The rate of the tax is 9.8 percent. The tax base is federal taxable income with a variety of Minnesota adjustments. Corporations that do business both inside and outside of Minnesota apportion their income using a three-factor formula based on the share of the corporation's total property, payroll, and sales that are in Minnesota. The formula weights sales 75 percent and property and payroll 12.5 percent each.<sup>12</sup>

An alternative minimum tax applies to federal alternative minimum taxable income, if it would result in a higher tax than the regular corporate franchise tax. 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

### 2002 Corporate Income Tax: \$591.0 million

The corporation statistics presented in this report were tabulated from all Minnesota corporation income tax returns filed during the calendar year ending December 31, 2002. (Primarily, returns from 2001 were filed in calendar year 2002.) The total statewide corporate tax amount of \$590,966,084 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.<sup>13</sup> This method allowed allocation of the entire \$591.0 million of corporate tax liability rather than only that incurred by corporations headquartered in Minnesota. Since about one-third of the corporate tax liability is from these out-of-state corporations, this methodology allocates those corporate taxes to the counties.

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<sup>12</sup> Through tax year 2000, the formula weighted sales at 70 percent and property and payroll at 15 percent each.

<sup>13</sup> 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 for the historical table in page 104, 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 Returns<sup>14</sup>**

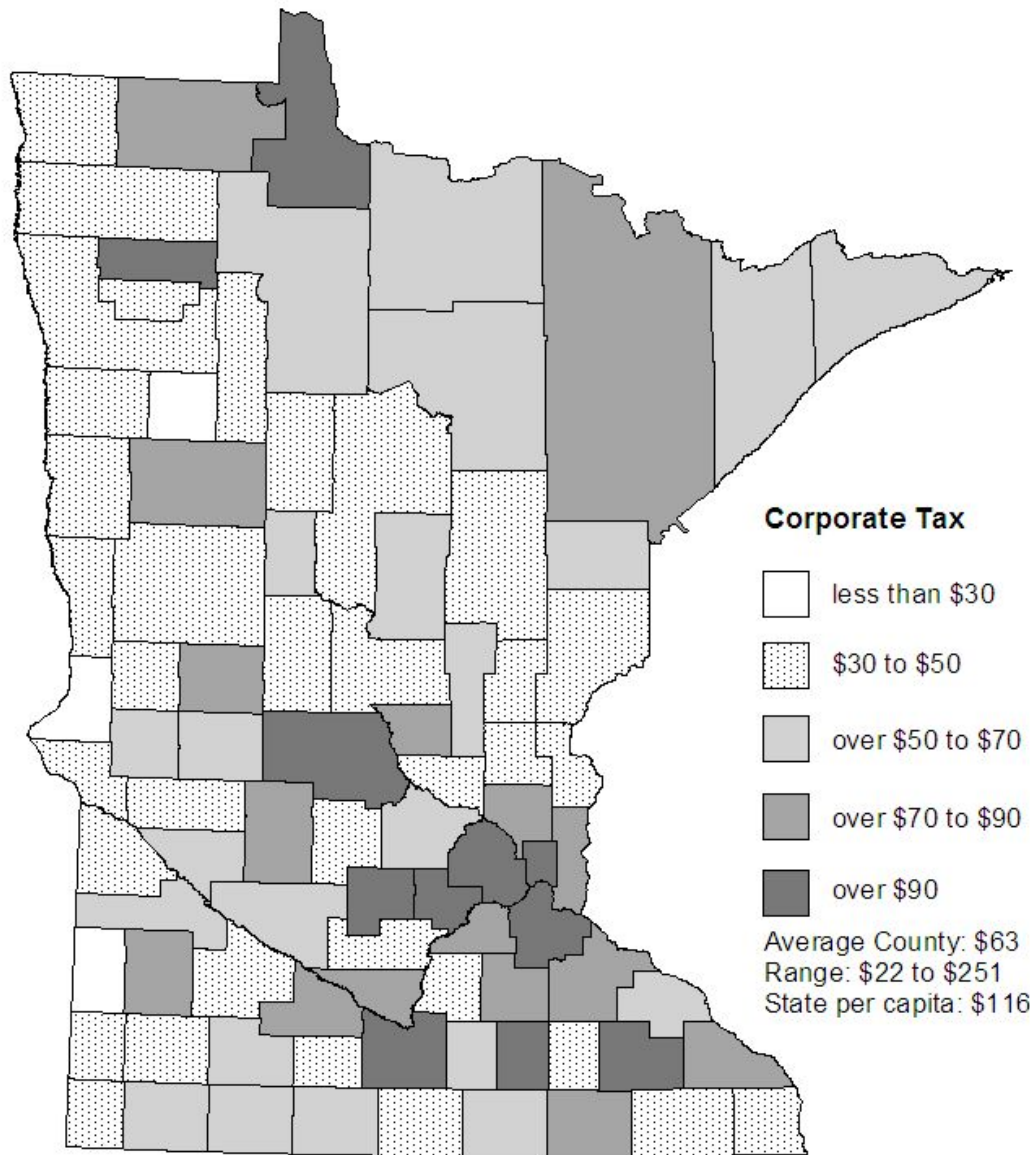
Returns Filed in 2002	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	13,649	26.1%	\$453,725,752	76.8%	\$33,242
Nonunitary Returns	<u>38,600</u>	<u>73.9</u>	<u>137,240,332</u>	<u>23.2</u>	<u>3,555</u>
Total	52,249	100.0%	\$590,966,084	100.0%	\$11,311

Table B  
**By Type of Return**

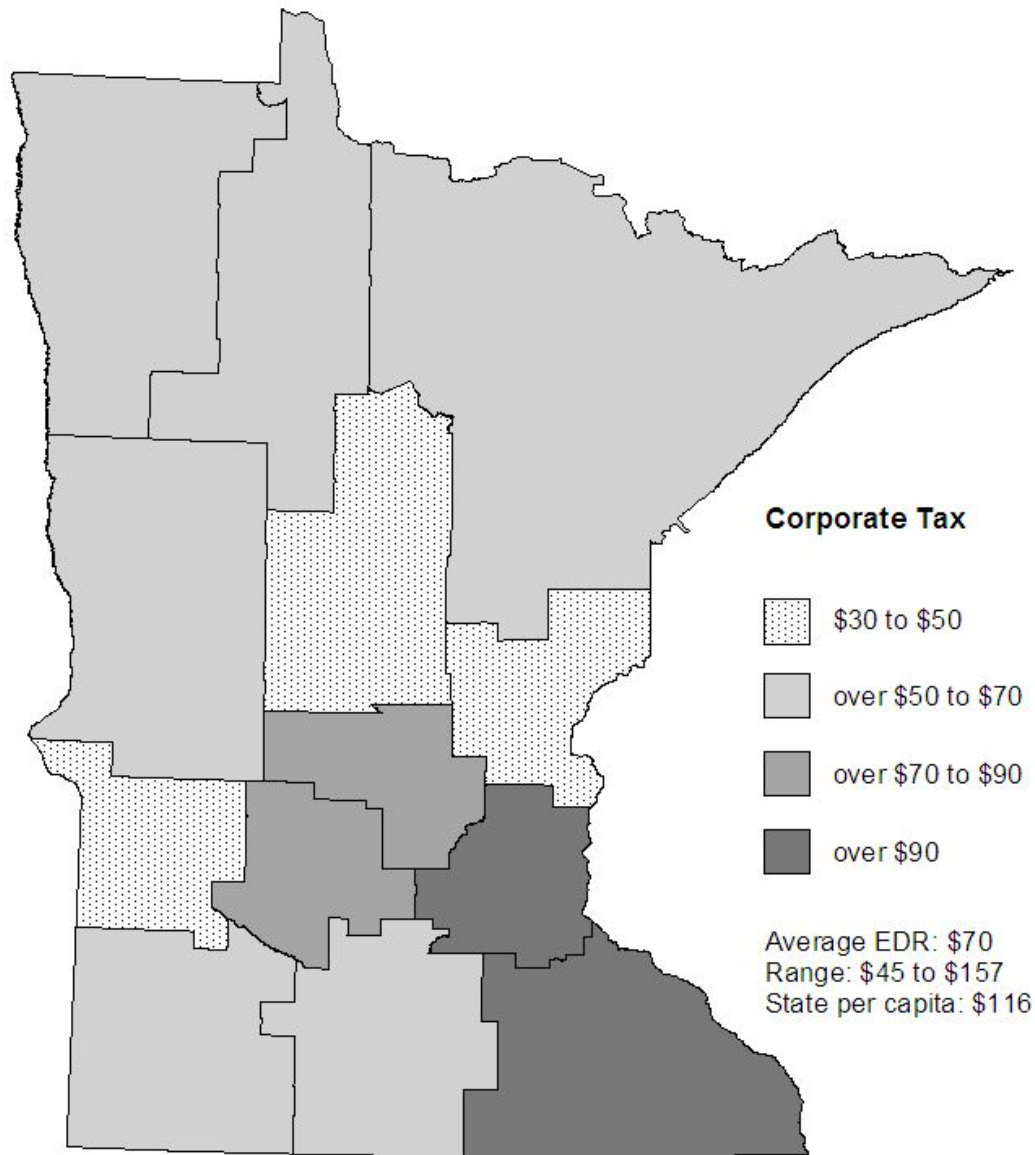
Returns Filed in 2002	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	10,300	19.7%	\$51,810,505	8.8%	\$5,030
Minimum Tax	6,851	13.1	3,058,688	0.5	446
No Tax	<u>9,943</u>	<u>19.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	27,094	51.9%	\$54,869,193	9.3%	\$2,025
Multi-State Corporations					
Regular Tax	10,466	20.0%	\$522,036,271	88.3%	\$49,879
Minimum Tax	7,523	14.4	14,060,620	2.4	1,869
No Tax	<u>7,166</u>	<u>13.7</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	25,155	48.1%	\$536,126,891	90.7%	\$21,313
All Corporations					
Regular Tax	20,766	39.7%	\$573,846,776	97.1%	\$27,634
Minimum Tax	14,374	27.5	17,119,308	2.9	1,191
No Tax	<u>17,109</u>	<u>32.7</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	52,249	100.0%	\$590,996,084	100.0%	\$11,311

<sup>14</sup> Related corporations, such as subsidiary, brother-sister, and parent corporations, must file on a unitary basis. For these corporations, the denominator of the three-factor apportionment formula (property, payroll, and sales) includes the factors of all the corporations in the unitary group. The numerator is the factors of the individual corporation, and the taxable income apportioned is the total income of the unitary group.

## Corporate Tax per capita, 2002 by County



## Corporate Tax per capita, 2002 by Economic Development Region



## The Past Five Years of Corporate Income Tax

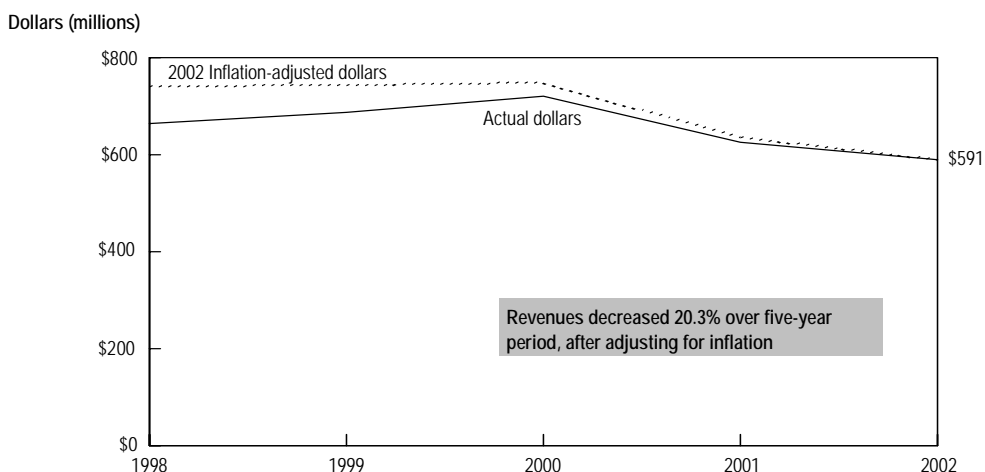
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in current (actual) and constant (inflation-adjusted)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

### Corporate Income Tax: 1998 to 2002

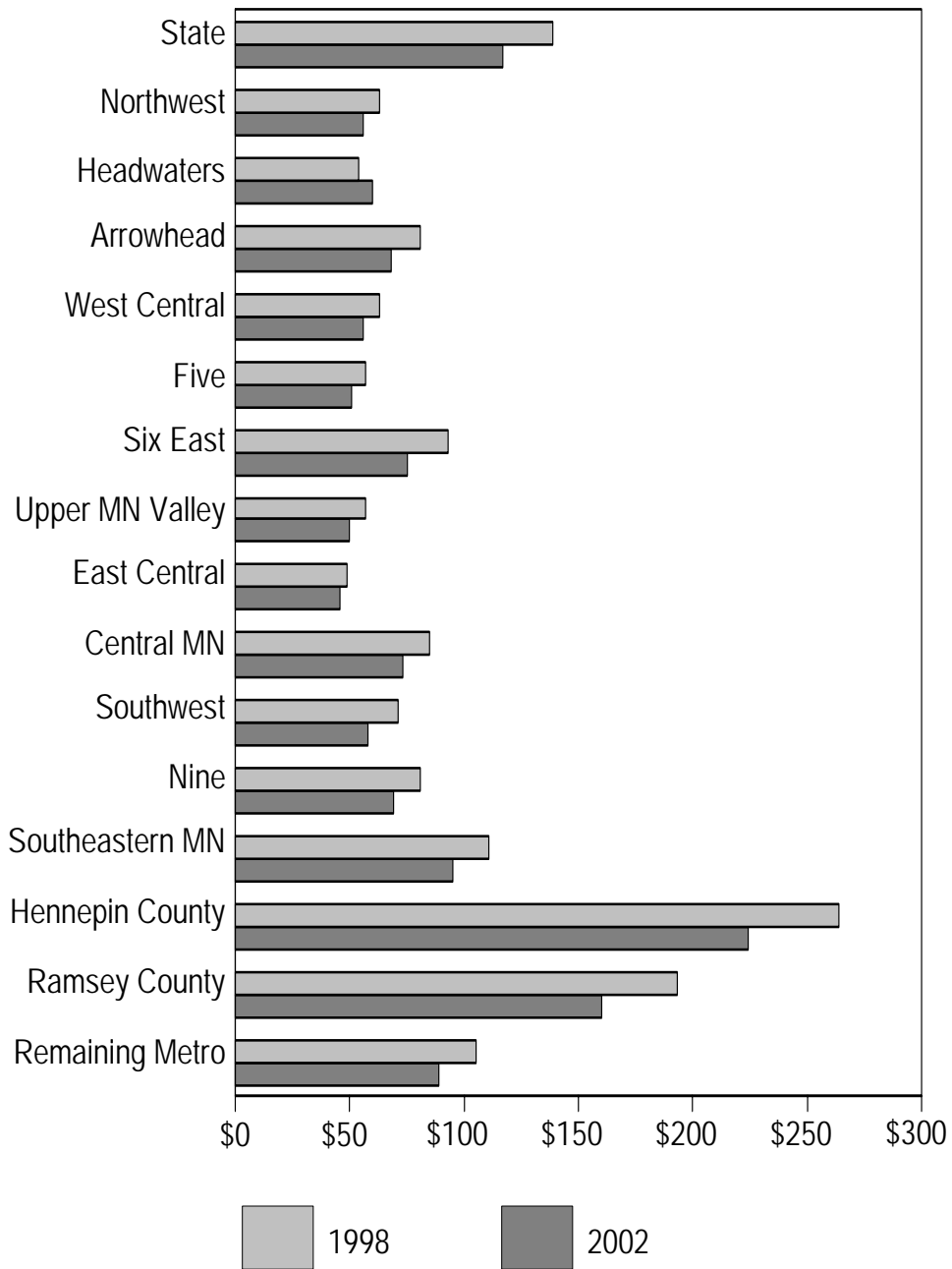
Current dollars, in thousands

	1998	1999	2000	2001	2002	5-Yr. Chg. Tax
<b>State</b>	<b>\$663,465</b>	<b>\$686,302</b>	<b>\$719,705</b>	<b>\$624,848</b>	<b>\$590,966</b>	<b>-11%</b>
Northern Regions						
Northwest (1)	5,679	5,652	6,879	4,955	4,907	-14
Headwaters (2)	3,940	4,151	5,565	3,856	4,650	18
Arrowhead (3)	25,817	26,417	31,665	23,182	21,856	-15
West Central (4)	13,122	13,764	14,593	12,739	11,950	-9
Five (5)	8,302	8,659	11,119	7,892	7,879	-5
East Central (7E)	6,407	6,905	8,450	6,374	6,669	4
Southern Regions						
Six East (6E)	10,842	10,470	10,901	9,292	8,731	-19
Upper MN Valley (6W)	2,886	2,934	3,206	2,441	2,435	-16
Central MN (7W)	26,597	27,073	30,089	24,982	25,180	-5
Southwest (8)	8,810	8,736	9,516	7,548	6,952	-21
Nine (9)	18,089	18,588	20,529	16,407	15,404	-15
Southeastern MN (10)	49,611	52,281	53,451	45,742	44,720	-10
<b>Total Nonmetro</b>	<b>\$180,102</b>	<b>\$185,631</b>	<b>\$205,964</b>	<b>\$165,412</b>	<b>\$161,332</b>	<b>-10%</b>
Metro Region						
Hennepin County	285,854	297,945	304,734	272,037	252,836	-12
Ramsey County	96,158	97,822	103,310	87,713	82,161	-15
Remaining Metro	101,351	104,903	105,697	99,687	94,638	-7
<b>Total Metro</b>	<b>\$483,363</b>	<b>\$500,670</b>	<b>\$513,741</b>	<b>\$459,437</b>	<b>\$429,634</b>	<b>-11%</b>

### Statewide Corporate Income Tax



### Per Capita Corporate Income Tax 1998 and 2002





# 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 2003 State Property Tax: \$592.2 million**

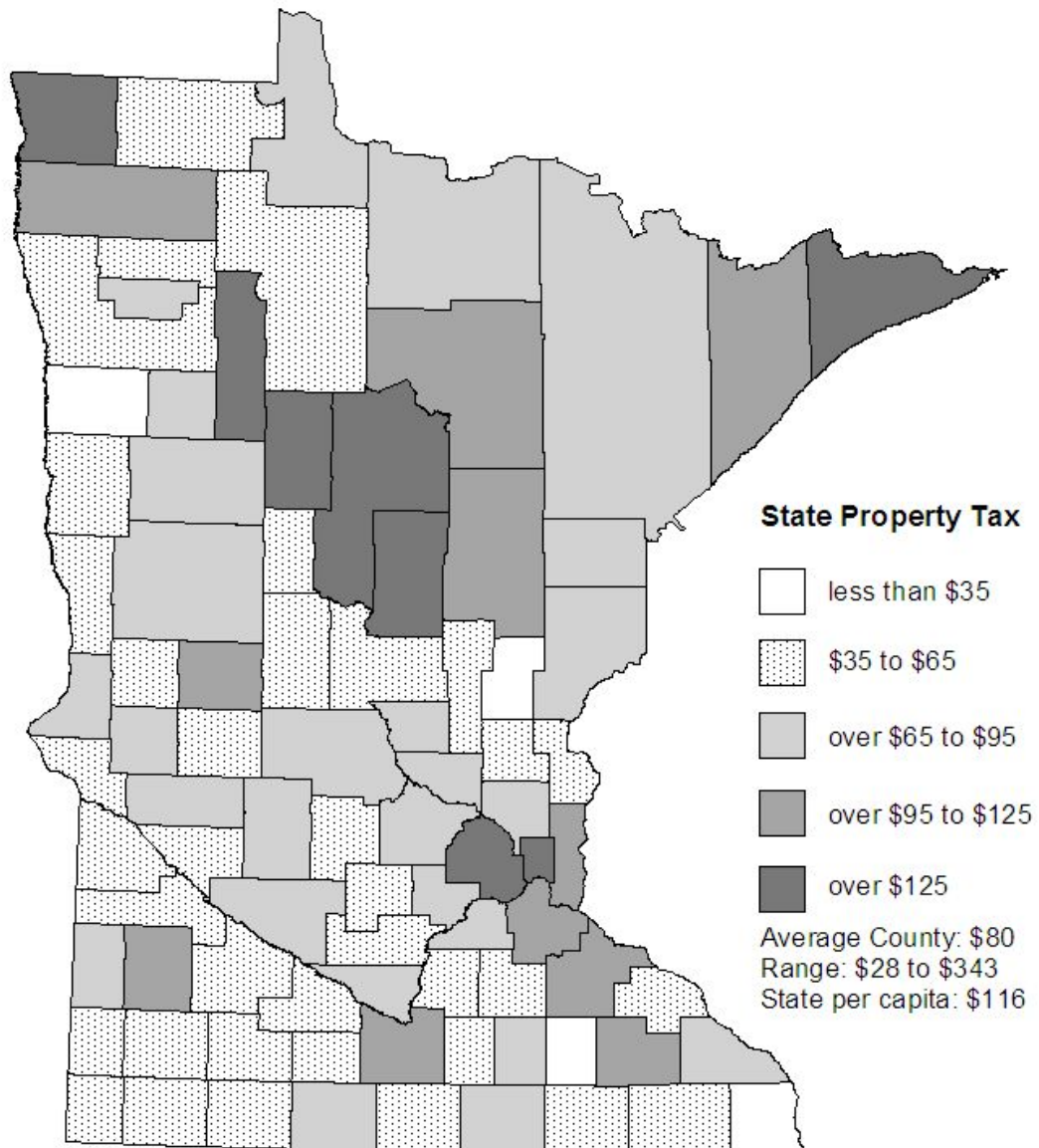
For 2003, the state tax rate was 54.447 percent based on a prescribed levy of \$594.9 million. The actual levy was \$592.2 million due to changes made in the tax base after the rate was established.<sup>15</sup> The law prescribes that the levy will increase each year by the same percentage as the percentage 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 \$31.3 million, or 5.3 percent, of the state tax was levied against seasonal recreational property; the remainder was levied against commercial/industrial/public utility property.

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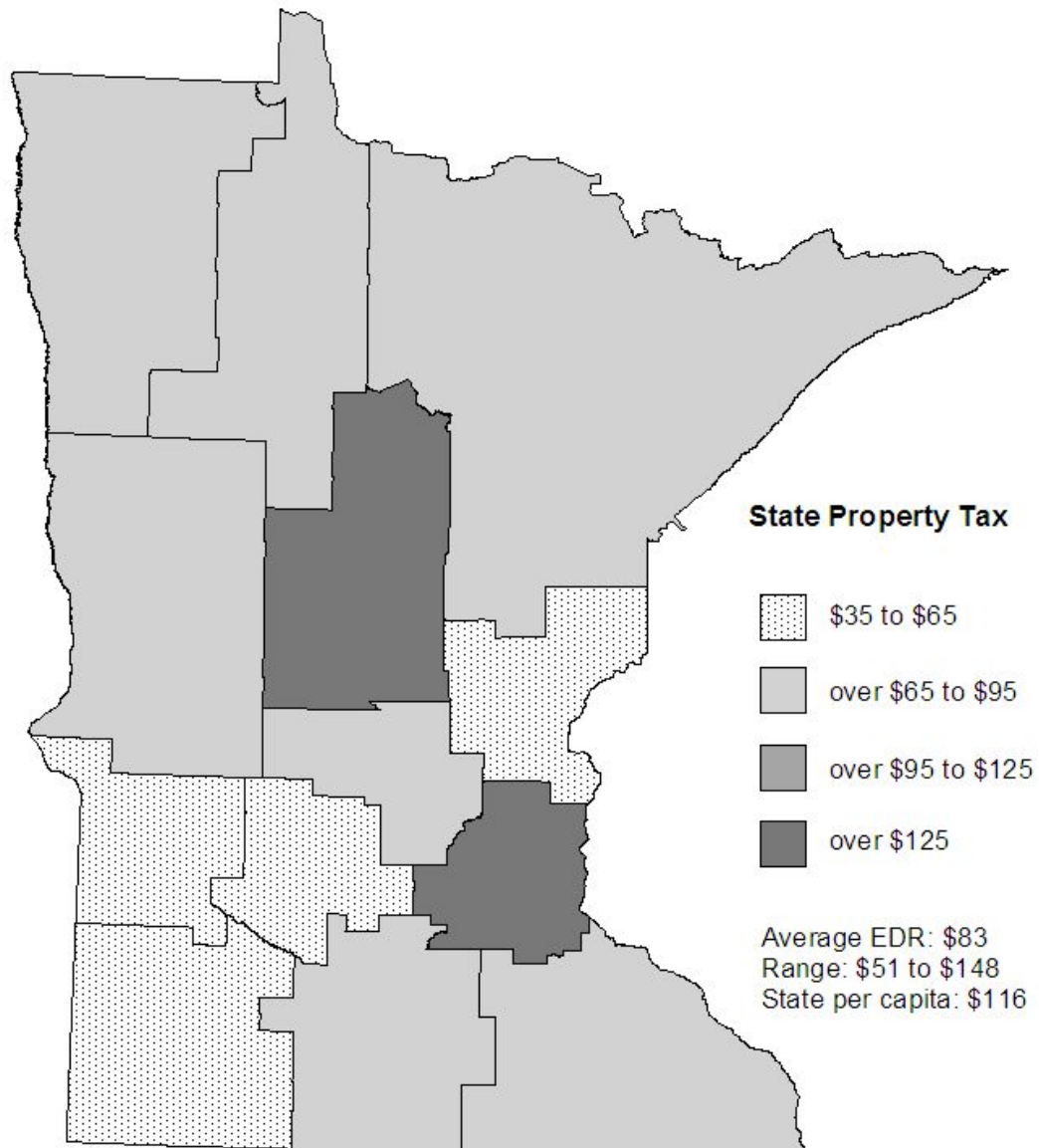
<sup>15</sup> In addition to the amount that is formally levied, an additional amount of approximately \$2.2 million is collected from properties that are not included in the abstract of assessment. This amount is not included in this report because its distribution is unknown.

## State Property Tax per capita, 2003 by County





## State Property Tax per capita, 2003 by Economic Development Region



## The First Two Years of State Property Tax

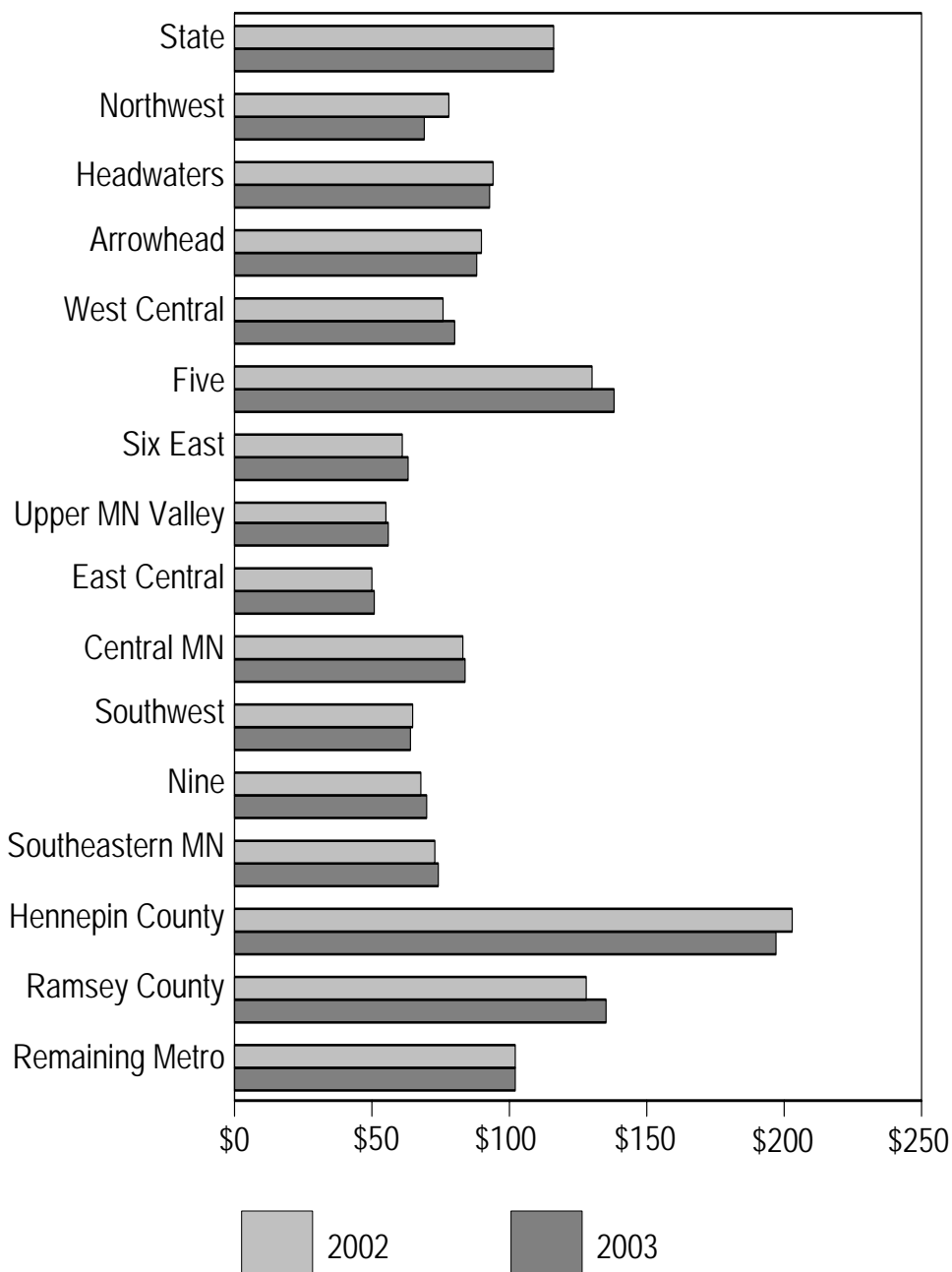
The table below shows the distribution of the state property tax in thousands of dollars for the first two years for the state and economic development regions.

### State Property Tax: Payable 2002 to 2003

Current dollars, in thousands

	2002	2003	Percent of Total, 2003	2-Yr. Chg. Tax
<b>State</b>	<b>\$585,343</b>	<b>\$592,241</b>	<b>100.0%</b>	<b>1%</b>
Northern Regions				
Northwest (1)	6,828	6,068	1.0	-11
Headwaters (2)	7,277	7,288	1.2	0
Arrowhead (3)	28,903	28,524	4.8	-1
West Central (4)	16,166	17,176	2.9	6
Five (5)	20,140	21,609	3.6	7
East Central (7E)	7,258	7,610	1.3	5
Southern Regions				
Six East (6E)	7,162	7,393	1.2	3
Upper MN Valley (6W)	2,673	2,731	0.5	2
Central MN (7W)	28,458	29,730	5.0	4
Southwest (8)	7,837	7,604	1.3	-3
Nine (9)	15,215	15,719	2.7	3
Southeastern MN (10)	34,244	35,314	6.0	3
<b>Total Nonmetro</b>	<b>\$182,161</b>	<b>\$186,766</b>	<b>31.5%</b>	<b>3%</b>
Metro Region				
Hennepin County	229,287	224,553	37.9	-2
Ramsey County	65,809	69,661	11.8	6
Remaining Metro	108,085	111,261	18.8	3
<b>Total Metro</b>	<b>\$403,182</b>	<b>\$405,475</b>	<b>68.5%</b>	<b>1%</b>

### Per Capita State Property Tax 2002 and 2003





## 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 2003 by type of taxing district, including the state property tax levy

**B. Property Valuation** of taxable real and personal property for the 2002 assessment (taxes payable in 2003)

**C. The Average Tax Rate** for taxes payable in 2003

**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).

I. Major State Aids/Credits	COUNTY			REGION	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b> Education Aid (2002-2003) Human Services Aid (Calendar 2002) Medical Assistance Minnesota Family Investment Program General Assistance including GAMC Social Services Miscellaneous <div>Total</div> Highway Aid (Calendar 2003) County Aid Municipal Aid Township Aid <div>Total</div> Local Government Aid (Calendar 2003) Disparity Reduction Aid (Calendar 2003) County HACA (Payable 2003) Criminal Justice Aid (Payable 2003) Community Corrections Funding (2003) <div>Total Aids</div>					
<b>B. Property Tax Credits (Payable 2003)</b> Homestead Market Value Credit Agricultural Market Value Credit Miscellaneous Credits <div>Total Property Tax Credits</div>					
<b>C. Property Tax Refunds (02 filed 03)</b> Regular (Homeowners) Regular (Renters) Targeting Refund <div>Total Property Tax Refunds</div> <div>Total Aids/Credits</div>					
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b> County Levy City/Town Levy School District Net Tax Capacity Levy School District Referendum Market Value Levy Miscellaneous District Levy State Property Tax Levy <div>Total Levy</div> <div>Less Property Tax Credits</div> <div>Net Property Taxes Payable</div>					
<b>B. Property Valuation (2002 Assessment)</b> Market Valuation Referendum Market Valuation Net Tax Capacity (NTC)					
<b>C. Average Local NTC Tax Rate</b> <b>Average Ref. Market Value Tax Rate</b>					
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003) Sales/Use Tax (Calendar 2003) Motor Vehicle Sales Tax (Calendar 2002) Motor Vehicle License Tax (Calendar 2002) Motor Fuels Tax (Calendar 2002) Corporate Income Tax (Calendar 2002) State Property Tax (Payable 2003) <div>Total State Taxes</div>					





## 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.

2003 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2002 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 128 and 129.

The total state aids and credits contained in this report equal about \$10.86 billion, whereas the total of the seven major taxes listed in this report equal \$11.35 billion paid by residents and an additional \$0.8 billion paid by nonresidents. This indicates that 95.7 percent of the six major taxes collected from residents and about 89 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 in this report.

The total taxes presented in this report **are not the total of all taxes collected by the state**. The total state net tax collections after refunds were about \$12.95 billion in fiscal year 2002 and \$13.65 billion in fiscal year 2003. 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 2002 Update report (published December 2003). Therefore, the \$12.16 billion total taxes listed in this report (residents and nonresidents) is almost 91.4 percent of the total taxes actually collected over that period.

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

		STATEWIDE SUMMARY - RESIDENTS ONLY		
		Amount		
		(000s)	Percent	Per Capita
<b>I. Major State Aids/Credits</b>				
<b>A. Aids to Local Governments</b>				
Education Aid (2002-2003)		\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)				
Medical Assistance		1,687,598	16.4	332
Minnesota Family Investment Program		65,748	0.6	13
General Assistance including GAMC		255,219	2.5	50
Social Services		951,229	9.3	187
Miscellaneous		115,404	1.1	23
<b>Total</b>		<b>3,075,199</b>	<b>30.0</b>	<b>604</b>
Highway Aid (Calendar 2003)				
County Aid		348,447	3.4	68
Municipal Aid		111,124	1.1	22
Township Aid		28,692	0.3	6
<b>Total</b>		<b>488,264</b>	<b>4.8</b>	<b>96</b>
Local Government Aid (Calendar 2003)		464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)		19,391	0.2	4
County HACA (Payable 2003)		131,930	1.3	26
Criminal Justice Aid (Payable 2003)		32,201	0.3	6
Community Corrections Funding (2003)		71,581	0.7	14
<b>Total Aids</b>		<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>				
Homestead Market Value Credit		295,892	86.6	58
Agricultural Market Value Credit		23,799	7.0	5
Miscellaneous Credits		21,799	6.4	4
<b>Total Property Tax Credits</b>		<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>				
Regular (Homeowners)		115,215	44.5	23
Regular (Renters)		136,327	52.6	27
Targeting Refund		7,579	2.9	1
<b>Total Property Tax Refunds</b>		<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>		<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>				
<b>A. Property Tax Levy (Payable 2003)</b>				
County Levy		\$1,669,780	31.0%	\$328
City/Town Levy		1,193,827	22.2	235
School District Net Tax Capacity Levy		846,126	15.7	166
School District Referendum Market Value Levy		327,128	6.1	64
Miscellaneous District Levy		752,456	14.0	148
State Property Tax Levy		592,241	11.0	116
<b>Total Levy</b>		<b>\$5,381,559</b>	<b>100.0%</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>		<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>		<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>				
Market Valuation		\$325,027,925		\$63,881
Referendum Market Valuation		282,499,566		\$55,523
Net Tax Capacity (NTC)		3,744,896		736
<b>C. Average Local NTC Tax Rate</b>		<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>		<b>0.122</b>		
<b>III. Major State Taxes</b>				
Individual Income Tax (2002 filed 2003)		\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)		3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)		603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)		488,487	4.3	96
Motor Fuels Tax (Calendar 2002)		630,463	5.6	124
Corporate Income Tax (Calendar 2002)		590,966	5.2	116
State Property Tax (Payable 2003)		592,241	5.2	116
<b>Total State Taxes</b>		<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>

		STATEWIDE SUMMARY - INCLUDES NONRESIDENTS		
		Amount		
		(000s)	Percent	Per Capita
<b>I. Major State Aids/Credits</b>				
<b>A. Aids to Local Governments</b>				
Education Aid (2002-2003)		\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)				
Medical Assistance		1,687,598	16.4	332
Minnesota Family Investment Program		65,748	0.6	13
General Assistance including GAMC		255,219	2.5	50
Social Services		951,229	9.3	187
Miscellaneous		115,404	1.1	23
Total		3,075,199	30.0	604
Highway Aid (Calendar 2003)				
County Aid		348,447	3.4	68
Municipal Aid		111,124	1.1	22
Township Aid		28,692	0.3	6
Total		488,264	4.8	96
Local Government Aid (Calendar 2003)		464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)		19,391	0.2	4
County HACA (Payable 2003)		131,930	1.3	26
Criminal Justice Aid (Payable 2003)		32,201	0.3	6
Community Corrections Funding (2003)		71,581	0.7	14
<b>Total Aids</b>		<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>				
Homestead Market Value Credit		295,892	86.6	58
Agricultural Market Value Credit		23,799	7.0	5
Miscellaneous Credits		21,799	6.4	4
<b>Total Property Tax Credits</b>		<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>				
Regular (Homeowners)		115,215	44.5	23
Regular (Renters)		136,327	52.6	27
Targeting Refund		7,579	2.9	1
<b>Total Property Tax Refunds</b>		<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>		<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>				
<b>A. Property Tax Levy (Payable 2003)</b>				
County Levy		\$1,669,780	31.0%	\$328
City/Town Levy		1,193,827	22.2	235
School District Net Tax Capacity Levy		846,126	15.7	166
School District Referendum Market Value Levy		327,128	6.1	64
Miscellaneous District Levy		752,456	14.0	148
State Property Tax Levy		592,241	11.0	116
<b>Total Levy</b>		<b>\$5,381,559</b>	<b>100.0%</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>		<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>		<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>				
Market Valuation		\$325,027,925		\$63,881
Referendum Market Valuation		282,499,566		\$55,523
Net Tax Capacity (NTC)		3,744,896		736
<b>C. Average Local NTC Tax Rate</b>		<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>		<b>0.122</b>		
<b>III. Major State Taxes</b>				
Individual Income Tax (2002 filed 2003)		\$5,295,123	43.5%	\$1,041
Sales/Use Tax (Calendar 2003)		3,958,095	32.6	778
Motor Vehicle Sales Tax (Calendar 2002)		603,649	5.0	119
Motor Vehicle License Tax (Calendar 2002)		488,487	4.0	96
Motor Fuels Tax (Calendar 2002)		630,463	5.2	124
Corporate Income Tax (Calendar 2002)		590,966	4.9	116
State Property Tax (Payable 2003)		592,241	4.9	116
<b>Total State Taxes</b>		<b>\$12,159,024</b>	<b>100.0%</b>	<b>\$2,390</b>



## Metro/Nonmetro Data

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

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

Table 2-4 presents a statewide breakdown of metro versus nonmetro for each of the categories. Each item adds across to 100 percent; for example 53.8 percent of the education aid goes to metro counties and 46.2 percent goes to nonmetro counties.

2003 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2002 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 128 and 129.

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 \$812 million. Appendix B has a list of the type of tax and amounts not entirely allocated to Minnesota counties.

I. Major State Aids/Credits	METRO			NONMETRO		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$3,212,541	60.5%	\$1,172	\$2,762,925	55.9%	\$1,177
Human Services Aid (Calendar 2002)						
Medical Assistance	902,658	17.0	329	784,941	15.9	334
Minnesota Family Investment Program	38,590	0.7	14	27,159	0.5	12
General Assistance including GAMC	158,903	3.0	58	96,316	1.9	41
Social Services	495,051	9.3	181	456,178	9.2	194
Miscellaneous	70,838	1.3	26	44,566	0.9	19
Total	1,666,038	31.4	608	1,409,160	28.5	600
Highway Aid (Calendar 2003)						
County Aid	64,855	1.2	24	283,592	5.7	121
Municipal Aid	77,843	1.5	28	33,282	0.7	14
Township Aid	675	0.0	0	28,018	0.6	12
Total	143,372	2.7	52	344,891	7.0	147
Local Government Aid (Calendar 2003)	183,178	3.4	67	281,764	5.7	120
Disparity Reduction Aid (Calendar 2003)	1,387	0.0	1	18,004	0.4	8
County HACA (Payable 2003)	47,856	0.9	17	84,075	1.7	36
Criminal Justice Aid (Payable 2003)	19,331	0.4	7	12,870	0.3	5
Community Corrections Funding (2003)	38,370	0.7	14	33,211	0.7	14
<b>Total Aids</b>	<b>5,312,074</b>	<b>100.0</b>	<b>1,938</b>	<b>4,946,900</b>	<b>100.0</b>	<b>2,108</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	140,510	98.8	51	155,381	78.0	66
Agricultural Market Value Credit	1,384	1.0	1	22,414	11.2	10
Miscellaneous Credits	316	0.2	0	21,483	10.8	9
<b>Total Property Tax Credits</b>	<b>142,210</b>	<b>100.0</b>	<b>52</b>	<b>199,279</b>	<b>100.0</b>	<b>85</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	80,325	44.9	29	34,890	43.4	15
Regular (Renters)	92,072	51.5	34	44,255	55.1	19
Targeting Refund	6,335	3.5	2	1,244	1.5	1
<b>Total Property Tax Refunds</b>	<b>178,733</b>	<b>100.0</b>	<b>65</b>	<b>80,389</b>	<b>100.0</b>	<b>34</b>
<b>Total Aids/Credits</b>	<b>\$5,633,017</b>	<b>100.0%</b>	<b>\$2,055</b>	<b>\$5,226,568</b>	<b>100.0%</b>	<b>\$2,227</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$866,536	24.9%	\$316	\$803,244	42.1%	\$342
City/Town Levy	740,857	21.3	270	452,969	23.8	193
School District Net Tax Capacity Levy	516,740	14.9	189	329,387	17.3	140
School District Referendum Market Value Levy	270,773	7.8	99	56,355	3.0	24
Miscellaneous District Levy	675,016	19.4	246	77,440	4.1	33
State Property Tax Levy	405,475	11.7	148	186,766	9.8	80
<b>Total Levy</b>	<b>\$3,475,398</b>	<b>100.0%</b>	<b>\$1,268</b>	<b>\$1,906,161</b>	<b>100.0%</b>	<b>\$812</b>
<b>Less Property Tax Credits</b>	<b>142,210</b>		<b>52</b>	<b>199,279</b>		<b>85</b>
<b>Net Property Taxes Payable</b>	<b>3,333,188</b>		<b>1,216</b>	<b>1,706,882</b>		<b>727</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$190,857,061		\$69,631	\$134,170,864		\$57,166
Referendum Market Valuation	188,897,838		\$68,916	93,601,728		\$39,881
Net Tax Capacity (NTC)	2,333,564		851	1,411,332		601
<b>C. Average Local NTC Tax Rate</b>	<b>119.279</b>			<b>117.691</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.152</b>			<b>0.062</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$3,364,947	46.1%	\$1,228	\$1,683,745	41.7%	\$717
Sales/Use Tax (Calendar 2003)	2,217,454	30.4	809	1,175,129	29.1	501
Motor Vehicle Sales Tax (Calendar 2002)	319,640	4.4	117	284,009	7.0	121
Motor Vehicle License Tax (Calendar 2002)	268,911	3.7	98	219,576	5.4	94
Motor Fuels Tax (Calendar 2002)	299,312	4.1	109	331,151	8.2	141
Corporate Income Tax (Calendar 2002)	429,634	5.9	157	161,332	4.0	69
State Property Tax (Payable 2003)	405,475	5.6	148	186,766	4.6	80
<b>Total State Taxes</b>	<b>\$7,305,373</b>	<b>100.0%</b>	<b>\$2,665</b>	<b>\$4,041,708</b>	<b>100.0%</b>	<b>\$1,722</b>

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
<b>A. Aids to Local Governments</b>				
Education Aid (2002-2003)	\$3,212,541	53.8%	\$2,762,925	46.2%
Human Services Aid (Calendar 2002)				
Medical Assistance	902,658	53.5	784,941	46.5
Minnesota Family Investment Program	38,590	58.7	27,159	41.3
General Assistance including GAMC	158,903	62.3	96,316	37.7
Social Services	495,051	52.0	456,178	48.0
Miscellaneous	70,838	61.4	44,566	38.6
Total	1,666,038	54.2	1,409,160	45.8
Highway Aid (Calendar 2003)				
County Aid	64,855	18.6	283,592	81.4
Municipal Aid	77,843	70.0	33,282	30.0
Township Aid	675	2.4	28,018	97.6
Total	143,372	29.4	344,891	70.6
Local Government Aid (Calendar 2003)	183,178	39.4	281,764	60.6
Disparity Reduction Aid (Calendar 2003)	1,387	7.2	18,004	92.8
County HACA (Payable 2003)	47,856	36.3	84,075	63.7
Criminal Justice Aid (Payable 2003)	19,331	60.0	12,870	40.0
Community Corrections Funding (2003)	38,370	53.6	33,211	46.4
<b>Total Aids</b>	<b>5,312,074</b>	<b>51.8</b>	<b>4,946,900</b>	<b>48.2</b>
<b>B. Property Tax Credits (Payable 2003)</b>				
Homestead Market Value Credit	140,510	47.5	155,381	52.5
Agricultural Market Value Credit	1,384	5.8	22,414	94.2
Miscellaneous Credits	316	1.4	21,483	98.6
<b>Total Property Tax Credits</b>	<b>142,210</b>	<b>41.6</b>	<b>199,279</b>	<b>58.4</b>
<b>C. Property Tax Refunds (02 filed 03)</b>				
Regular (Homeowners)	80,325	69.7	34,890	30.3
Regular (Renters)	92,072	67.5	44,255	32.5
Targeting Refund	6,335	83.6	1,244	16.4
<b>Total Property Tax Refunds</b>	<b>178,733</b>	<b>69.0</b>	<b>80,389</b>	<b>31.0</b>
<b>Total Aids/Credits</b>	<b>\$5,633,017</b>	<b>51.9%</b>	<b>\$5,226,568</b>	<b>48.1%</b>
<b>II. Property Tax Data</b>				
<b>A. Property Tax Levy (Payable 2003)</b>				
County Levy	\$866,536	51.9%	\$803,244	48.1%
City/Town Levy	740,857	62.1	452,969	37.9
School District Net Tax Capacity Levy	516,740	61.1	329,387	38.9
School District Referendum Market Value Levy	270,773	82.8	56,355	17.2
Miscellaneous District Levy	675,016	89.7	77,440	10.3
State Property Tax Levy	405,475	68.5	186,766	31.5
<b>Total Levy</b>	<b>\$3,475,398</b>	<b>64.6%</b>	<b>\$1,906,161</b>	<b>35.4%</b>
<b>Less Property Tax Credits</b>	<b>142,210</b>		<b>199,279</b>	
<b>Net Property Taxes Payable</b>	<b>3,333,188</b>		<b>1,706,882</b>	
<b>B. Property Valuation (2002 Assessment)</b>				
Market Valuation	\$190,857,061		\$134,170,864	
Referendum Market Valuation	188,897,838		93,601,728	
Net Tax Capacity (NTC)	2,333,564		1,411,332	
<b>C. Average Local NTC Tax Rate</b>	<b>119.279</b>		<b>117.691</b>	
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.152</b>		<b>0.062</b>	
<b>III. Major State Taxes</b>				
Individual Income Tax (2002 filed 2003)	\$3,364,947	66.6%	\$1,683,745	33.4%
Sales/Use Tax (Calendar 2003)	2,217,454	65.4	1,175,129	34.6
Motor Vehicle Sales Tax (Calendar 2002)	319,640	53.0	284,009	47.0
Motor Vehicle License Tax (Calendar 2002)	268,911	55.0	219,576	45.0
Motor Fuels Tax (Calendar 2002)	299,312	47.5	331,151	52.5
Corporate Income Tax (Calendar 2002)	429,634	72.7	161,332	27.3
State Property Tax (Payable 2003)	405,475	68.5	186,766	31.5
<b>Total State Taxes</b>	<b>\$7,305,373</b>	<b>64.4%</b>	<b>\$4,041,708</b>	<b>35.6%</b>





### 3. Regional Data

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

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

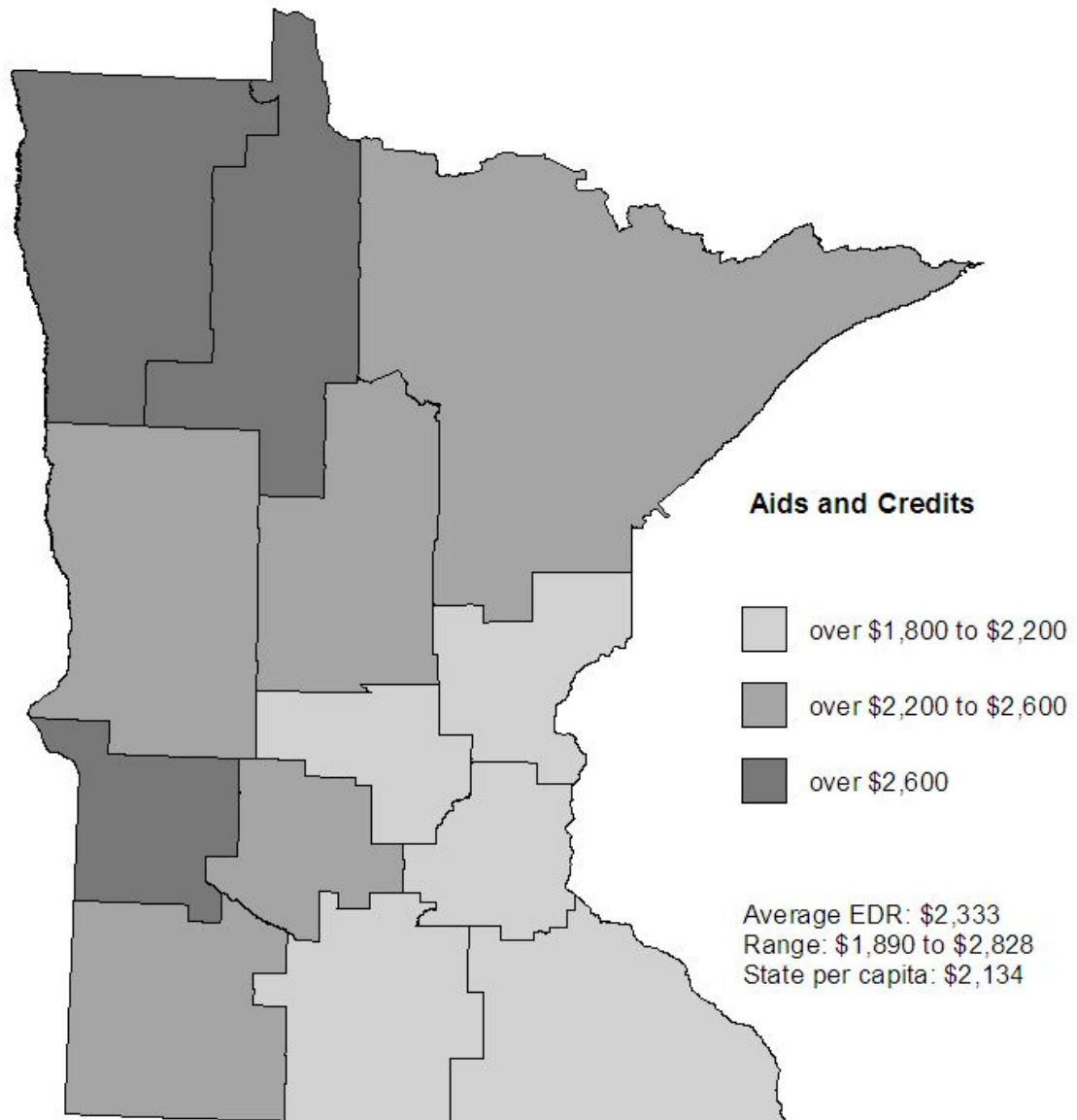
Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. There is a separate table for each region.

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

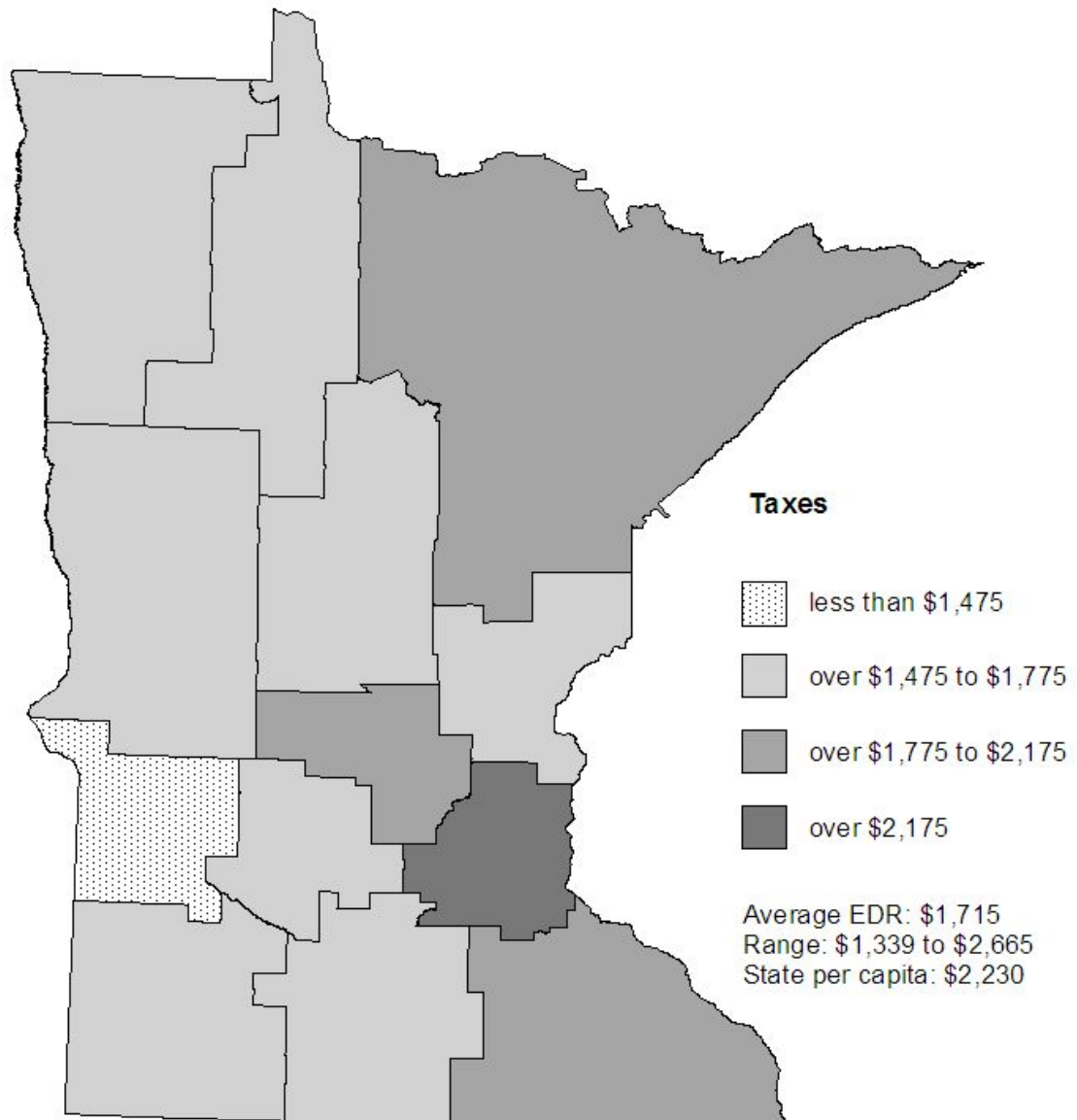
The map of Minnesota on page 6 and table on page 7 show the counties that are located in each of the 13 economic development regions.

2003 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2002 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 128 and 129.

### Total Aids and Credits (\$10.8 billion) on a per capita basis

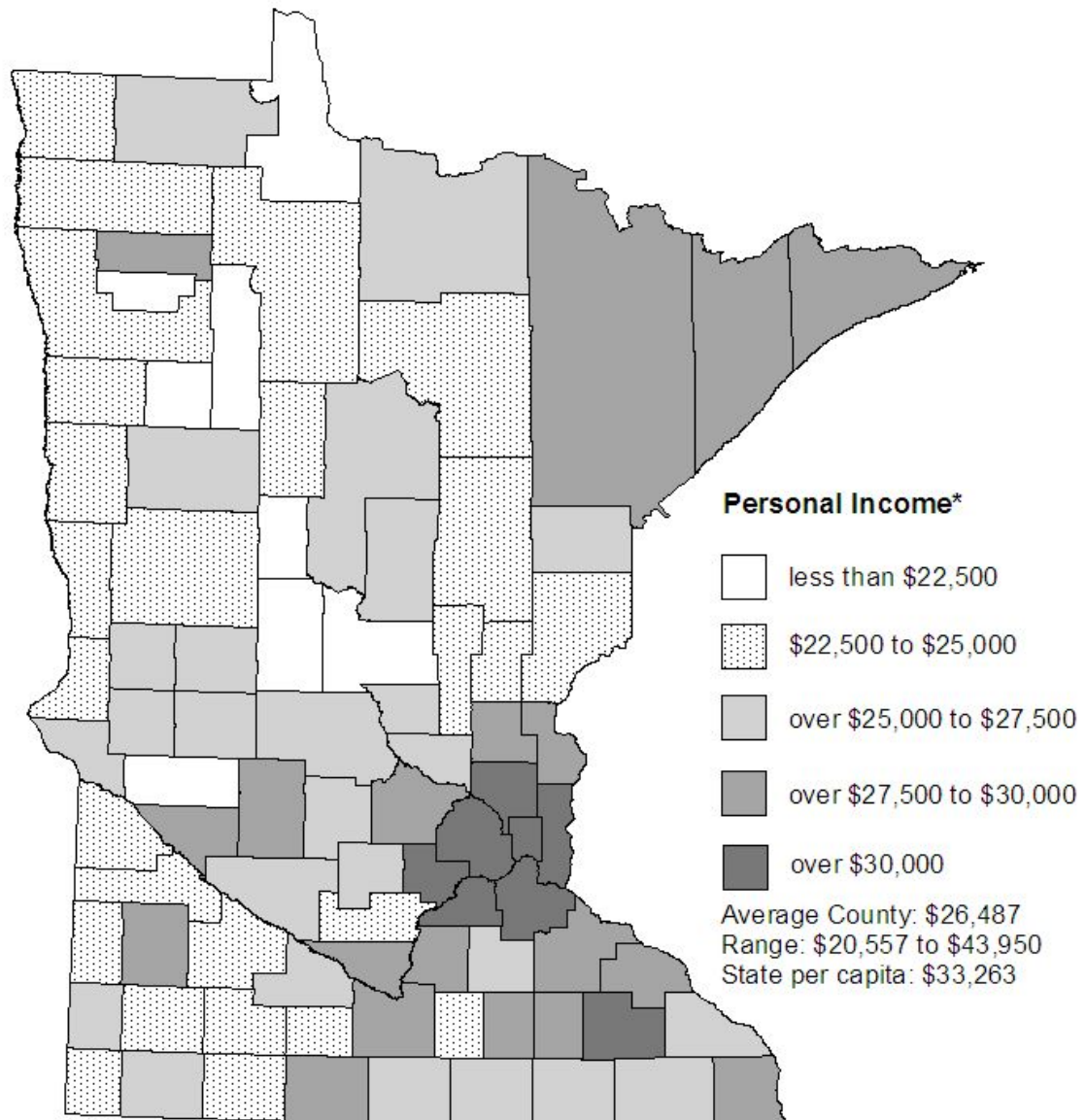


## Total Taxes (\$11.3 billion)\* on a per capita basis



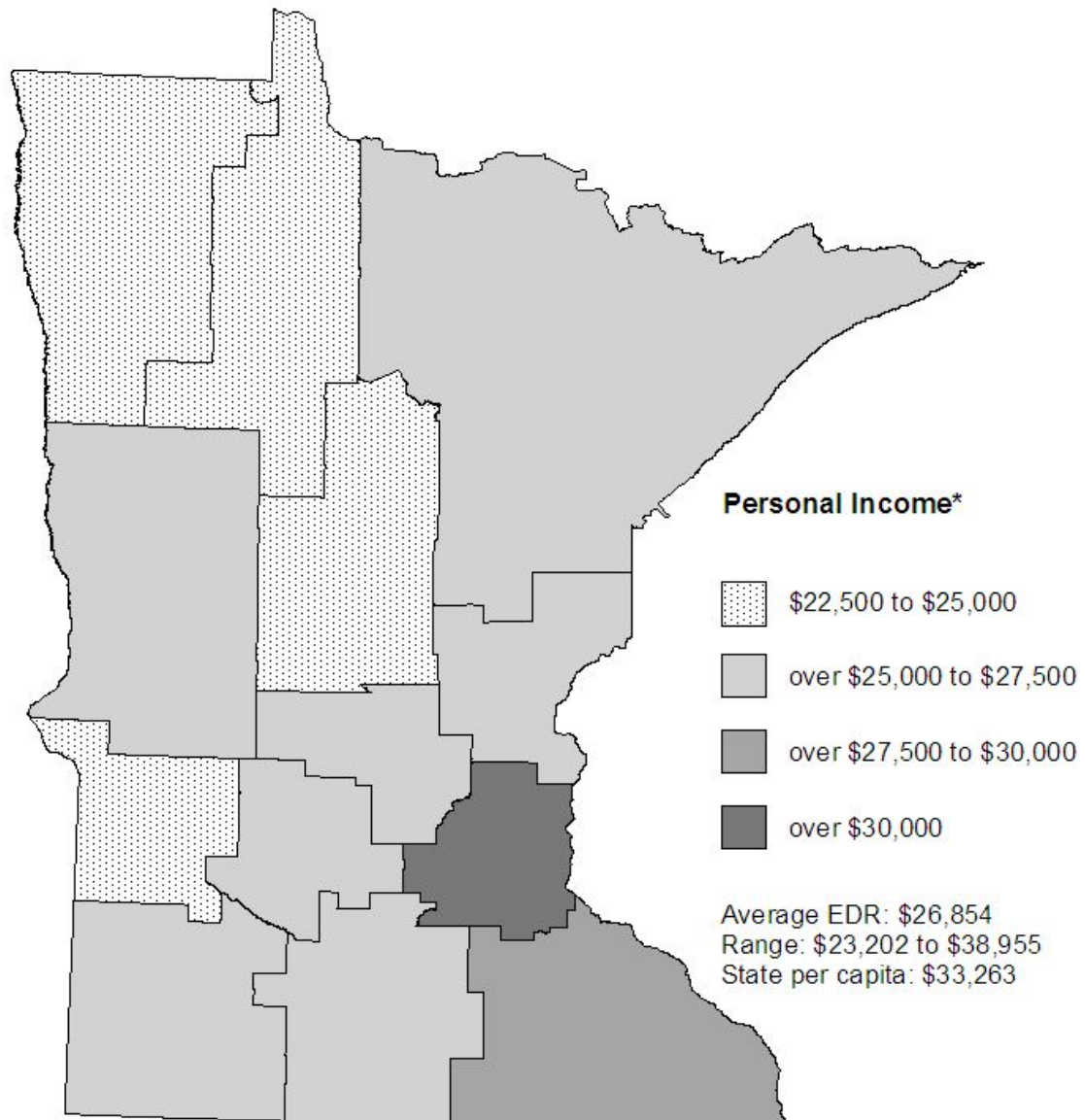
\* Total taxes include only the taxes on residents. The \$812 million not allocated to Minnesota counties (i.e., nonresidents) is excluded.

## Personal Income per capita (\$167.4 billion in 2002) by County



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

## Personal Income per capita (\$167.4 billion in 2002) by Economic Development Region



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

I. Major State Aids/Credits	NW (1)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$121,842	52.1%	\$1,393	\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)						
Medical Assistance	37,523	16.1	429	1,687,598	16.4	332
Minnesota Family Investment Program	1,003	0.4	11	65,748	0.6	13
General Assistance including GAMC	3,721	1.6	43	255,219	2.5	50
Social Services	20,546	8.8	235	951,229	9.3	187
Miscellaneous	1,665	0.7	19	115,404	1.1	23
<b>Total</b>	<b>64,458</b>	<b>27.6</b>	<b>737</b>	<b>3,075,199</b>	<b>30.0</b>	<b>604</b>
Highway Aid (Calendar 2003)						
County Aid	23,705	10.1	271	348,447	3.4	68
Municipal Aid	1,371	0.6	16	111,124	1.1	22
Township Aid	3,391	1.5	39	28,692	0.3	6
<b>Total</b>	<b>28,467</b>	<b>12.2</b>	<b>325</b>	<b>488,264</b>	<b>4.8</b>	<b>96</b>
Local Government Aid (Calendar 2003)	12,307	5.3	141	464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)	597	0.3	7	19,391	0.2	4
County HACA (Payable 2003)	4,121	1.8	47	131,930	1.3	26
Criminal Justice Aid (Payable 2003)	469	0.2	5	32,201	0.3	6
Community Corrections Funding (2003)	1,435	0.6	16	71,581	0.7	14
<b>Total Aids</b>	<b>233,696</b>	<b>100.0</b>	<b>2,671</b>	<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	4,727	66.0	54	295,892	86.6	58
Agricultural Market Value Credit	1,518	21.2	17	23,799	7.0	5
Miscellaneous Credits	922	12.9	11	21,799	6.4	4
<b>Total Property Tax Credits</b>	<b>7,167</b>	<b>100.0</b>	<b>82</b>	<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	787	41.4	9	115,215	44.5	23
Regular (Renters)	1,102	58.0	13	136,327	52.6	27
Targeting Refund	10	0.5	0	7,579	2.9	1
<b>Total Property Tax Refunds</b>	<b>1,899</b>	<b>100.0</b>	<b>22</b>	<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$242,762</b>	<b>100.0%</b>	<b>\$2,775</b>	<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$29,244	42.5%	\$334	\$1,669,780	31.0%	\$328
City/Town Levy	16,133	23.5	184	1,193,827	22.2	235
School District Net Tax Capacity Levy	11,261	16.4	129	846,126	15.7	166
School District Referendum Market Value Levy	2,157	3.1	25	327,128	6.1	64
Miscellaneous District Levy	3,928	5.7	45	752,456	14.0	148
State Property Tax Levy	6,068	8.8	69	592,241	11.0	116
<b>Total Levy</b>	<b>\$68,792</b>	<b>100.0%</b>	<b>786</b>	<b>\$5,381,559</b>	<b>100.0%</b>	<b>1,058</b>
<b>Less Property Tax Credits</b>	<b>7,167</b>		<b>82</b>	<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>	<b>61,625</b>		<b>704</b>	<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$4,339,117		\$49,602	\$325,027,925		\$63,881
Referendum Market Valuation	2,160,249		\$24,694	\$282,499,566		\$55,523
Net Tax Capacity	43,401		496	3,744,896		736
<b>C. Average Local NTC Tax Rate</b>	<b>139.551</b>			<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.100</b>			<b>0.122</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$58,728	45.1%	\$671	\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)	28,593	21.9	327	3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)	10,965	8.4	125	603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)	8,295	6.4	95	488,487	4.3	96
Motor Fuels Tax (Calendar 2002)	12,751	9.8	146	630,463	5.6	124
Corporate Income Tax (Calendar 2002)	4,907	3.8	56	590,966	5.2	116
State Property Tax (Payable 2003)	6,068	4.7	69	592,241	5.2	116
<b>Total State Taxes</b>	<b>\$130,307</b>	<b>100.0%</b>	<b>\$1,490</b>	<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>

I. Major State Aids/Credits	HEADWATERS (2)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$111,638	55.2%	\$1,429	\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)						
Medical Assistance	39,343	19.4	504	1,687,598	16.4	332
Minnesota Family Investment Program	2,594	1.3	33	65,748	0.6	13
General Assistance including GAMC	4,701	2.3	60	255,219	2.5	50
Social Services	17,016	8.4	218	951,229	9.3	187
Miscellaneous	1,604	0.8	21	115,404	1.1	23
Total	65,259	32.3	835	3,075,199	30.0	604
Highway Aid (Calendar 2003)						
County Aid	14,349	7.1	184	348,447	3.4	68
Municipal Aid	409	0.2	5	111,124	1.1	22
Township Aid	953	0.5	12	28,692	0.3	6
Total	15,711	7.8	201	488,264	4.8	96
Local Government Aid (Calendar 2003)	5,739	2.8	73	464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)	266	0.1	3	19,391	0.2	4
County HACA (Payable 2003)	2,077	1.0	27	131,930	1.3	26
Criminal Justice Aid (Payable 2003)	237	0.1	3	32,201	0.3	6
Community Corrections Funding (2003)	1,401	0.7	18	71,581	0.7	14
<b>Total Aids</b>	<b>202,327</b>	<b>100.0</b>	<b>2,590</b>	<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	4,459	86.6	57	295,892	86.6	58
Agricultural Market Value Credit	689	13.4	9	23,799	7.0	5
Miscellaneous Credits	2	0.0	0	21,799	6.4	4
<b>Total Property Tax Credits</b>	<b>5,150</b>	<b>100.0</b>	<b>66</b>	<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	932	44.8	12	115,215	44.5	23
Regular (Renters)	1,140	54.8	15	136,327	52.6	27
Targeting Refund	9	0.5	0	7,579	2.9	1
<b>Total Property Tax Refunds</b>	<b>2,081</b>	<b>100.0</b>	<b>27</b>	<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$209,557</b>	<b>100.0%</b>	<b>\$2,682</b>	<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$28,601	47.7%	\$366	\$1,669,780	31.0%	\$328
City/Town Levy	9,278	15.5	119	1,193,827	22.2	235
School District Net Tax Capacity Levy	13,425	22.4	172	846,126	15.7	166
School District Referendum Market Value Levy	92	0.2	1	327,128	6.1	64
Miscellaneous District Levy	1,323	2.2	17	752,456	14.0	148
State Property Tax Levy	7,288	12.1	93	592,241	11.0	116
<b>Total Levy</b>	<b>\$60,008</b>	<b>100.0%</b>	<b>768</b>	<b>\$5,381,559</b>	<b>100.0%</b>	<b>1,058</b>
<b>Less Property Tax Credits</b>	<b>5,150</b>		<b>66</b>	<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>	<b>54,858</b>		<b>702</b>	<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$3,714,860		\$47,549	\$325,027,925		\$63,881
Referendum Market Valuation	2,532,944		\$32,421	\$282,499,566		\$55,523
Net Tax Capacity	40,279		516	3,744,896		736
<b>C. Average Local NTC Tax Rate</b>	<b>130.660</b>			<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.004</b>			<b>0.122</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$38,955	33.6%	\$499	\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)	39,594	34.1	507	3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)	8,482	7.3	109	603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)	6,364	5.5	81	488,487	4.3	96
Motor Fuels Tax (Calendar 2002)	10,670	9.2	137	630,463	5.6	124
Corporate Income Tax (Calendar 2002)	4,650	4.0	60	590,966	5.2	116
State Property Tax (Payable 2003)	7,288	6.3	93	592,241	5.2	116
<b>Total State Taxes</b>	<b>\$116,003</b>	<b>100.0%</b>	<b>\$1,485</b>	<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>

I. Major State Aids/Credits	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$348,340	46.1%	\$1,081	\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)						
Medical Assistance	144,103	19.1	447	1,687,598	16.4	332
Minnesota Family Investment Program	4,850	0.6	15	65,748	0.6	13
General Assistance including GAMC	21,783	2.9	68	255,219	2.5	50
Social Services	84,138	11.1	261	951,229	9.3	187
Miscellaneous	9,467	1.3	29	115,404	1.1	23
<b>Total</b>	<b>264,340</b>	<b>35.0</b>	<b>820</b>	<b>3,075,199</b>	<b>30.0</b>	<b>604</b>
Highway Aid (Calendar 2003)						
County Aid	40,140	5.3	125	348,447	3.4	68
Municipal Aid	7,021	0.9	22	111,124	1.1	22
Township Aid	1,095	0.1	3	28,692	0.3	6
<b>Total</b>	<b>48,257</b>	<b>6.4</b>	<b>150</b>	<b>488,264</b>	<b>4.8</b>	<b>96</b>
Local Government Aid (Calendar 2003)	61,201	8.1	190	464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)	10,814	1.4	34	19,391	0.2	4
County HACA (Payable 2003)	13,916	1.8	43	131,930	1.3	26
Criminal Justice Aid (Payable 2003)	2,057	0.3	6	32,201	0.3	6
Community Corrections Funding (2003)	6,095	0.8	19	71,581	0.7	14
<b>Total Aids</b>	<b>755,021</b>	<b>100.0</b>	<b>2,343</b>	<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	22,786	59.3	71	295,892	86.6	58
Agricultural Market Value Credit	673	1.8	2	23,799	7.0	5
Miscellaneous Credits	14,991	39.0	47	21,799	6.4	4
<b>Total Property Tax Credits</b>	<b>38,451</b>	<b>100.0</b>	<b>119</b>	<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	4,237	37.1	13	115,215	44.5	23
Regular (Renters)	7,100	62.1	22	136,327	52.6	27
Targeting Refund	89	0.8	0	7,579	2.9	1
<b>Total Property Tax Refunds</b>	<b>11,425</b>	<b>100.0</b>	<b>35</b>	<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$804,897</b>	<b>100.0%</b>	<b>\$2,497</b>	<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$127,942	48.4%	\$397	\$1,669,780	31.0%	\$328
City/Town Levy	58,141	22.0	180	1,193,827	22.2	235
School District Net Tax Capacity Levy	30,514	11.5	95	846,126	15.7	166
School District Referendum Market Value Levy	2,929	1.1	9	327,128	6.1	64
Miscellaneous District Levy	16,228	6.1	50	752,456	14.0	148
State Property Tax Levy	28,524	10.8	88	592,241	11.0	116
<b>Total Levy</b>	<b>\$264,279</b>	<b>100.0%</b>	<b>820</b>	<b>\$5,381,559</b>	<b>100.0%</b>	<b>1,058</b>
<b>Less Property Tax Credits</b>	<b>38,451</b>		<b>119</b>	<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>	<b>225,828</b>		<b>701</b>	<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$15,510,736		\$48,124	\$325,027,925		\$63,881
Referendum Market Valuation	12,419,054		\$38,532	\$282,499,566		\$55,523
Net Tax Capacity	175,201		544	3,744,896		736
<b>C. Average Local NTC Tax Rate</b>	<b>132.834</b>			<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.024</b>			<b>0.122</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$218,359	37.4%	\$677	\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)	202,386	34.6	628	3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)	39,090	6.7	121	603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)	30,271	5.2	94	488,487	4.3	96
Motor Fuels Tax (Calendar 2002)	43,842	7.5	136	630,463	5.6	124
Corporate Income Tax (Calendar 2002)	21,856	3.7	68	590,966	5.2	116
State Property Tax (Payable 2003)	28,524	4.9	88	592,241	5.2	116
<b>Total State Taxes</b>	<b>\$584,327</b>	<b>100.0%</b>	<b>\$1,813</b>	<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>



I. Major State Aids/Credits	W CENTRAL (4)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$239,031	52.7%	\$1,115	\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)						
Medical Assistance	77,626	17.1	362	1,687,598	16.4	332
Minnesota Family Investment Program	2,624	0.6	12	65,748	0.6	13
General Assistance including GAMC	8,427	1.9	39	255,219	2.5	50
Social Services	47,711	10.5	223	951,229	9.3	187
Miscellaneous	4,047	0.9	19	115,404	1.1	23
<b>Total</b>	<b>140,435</b>	<b>31.0</b>	<b>655</b>	<b>3,075,199</b>	<b>30.0</b>	<b>604</b>
Highway Aid (Calendar 2003)						
County Aid	30,724	6.8	143	348,447	3.4	68
Municipal Aid	2,601	0.6	12	111,124	1.1	22
Township Aid	3,370	0.7	16	28,692	0.3	6
<b>Total</b>	<b>36,695</b>	<b>8.1</b>	<b>171</b>	<b>488,264</b>	<b>4.8</b>	<b>96</b>
Local Government Aid (Calendar 2003)	24,646	5.4	115	464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)	330	0.1	2	19,391	0.2	4
County HACA (Payable 2003)	8,554	1.9	40	131,930	1.3	26
Criminal Justice Aid (Payable 2003)	1,117	0.2	5	32,201	0.3	6
Community Corrections Funding (2003)	2,543	0.6	12	71,581	0.7	14
<b>Total Aids</b>	<b>453,351</b>	<b>100.0</b>	<b>2,116</b>	<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	14,336	67.7	67	295,892	86.6	58
Agricultural Market Value Credit	2,614	12.4	12	23,799	7.0	5
Miscellaneous Credits	4,216	19.9	20	21,799	6.4	4
<b>Total Property Tax Credits</b>	<b>21,166</b>	<b>100.0</b>	<b>99</b>	<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	2,494	39.0	12	115,215	44.5	23
Regular (Renters)	3,824	59.8	18	136,327	52.6	27
Targeting Refund	72	1.1	0	7,579	2.9	1
<b>Total Property Tax Refunds</b>	<b>6,390</b>	<b>100.0</b>	<b>30</b>	<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$480,907</b>	<b>100.0%</b>	<b>\$2,244</b>	<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$74,951	46.0%	\$350	\$1,669,780	31.0%	\$328
City/Town Levy	34,524	21.2	161	1,193,827	22.2	235
School District Net Tax Capacity Levy	26,617	16.3	124	846,126	15.7	166
School District Referendum Market Value Levy	2,976	1.8	14	327,128	6.1	64
Miscellaneous District Levy	6,634	4.1	31	752,456	14.0	148
State Property Tax Levy	17,176	10.5	80	592,241	11.0	116
<b>Total Levy</b>	<b>\$162,878</b>	<b>100.0%</b>	<b>760</b>	<b>\$5,381,559</b>	<b>100.0%</b>	<b>1,058</b>
<b>Less Property Tax Credits</b>	<b>21,166</b>		<b>99</b>	<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>	<b>141,711</b>		<b>661</b>	<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$12,853,080		\$59,978	\$325,027,925		\$63,881
Referendum Market Valuation	7,819,857		\$36,491	\$282,499,566		\$55,523
Net Tax Capacity	130,474		609	3,744,896		736
<b>C. Average Local NTC Tax Rate</b>	<b>109.197</b>			<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.041</b>			<b>0.122</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$134,629	38.5%	\$628	\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)	108,601	31.0	507	3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)	25,660	7.3	120	603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)	19,442	5.6	91	488,487	4.3	96
Motor Fuels Tax (Calendar 2002)	32,409	9.3	151	630,463	5.6	124
Corporate Income Tax (Calendar 2002)	11,950	3.4	56	590,966	5.2	116
State Property Tax (Payable 2003)	17,176	4.9	80	592,241	5.2	116
<b>Total State Taxes</b>	<b>\$349,866</b>	<b>100.0%</b>	<b>\$1,633</b>	<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>

I. Major State Aids/Credits	FIVE (5)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$204,936	57.9%	\$1,304	\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)						
Medical Assistance	61,287	17.3	390	1,687,598	16.4	332
Minnesota Family Investment Program	2,032	0.6	13	65,748	0.6	13
General Assistance including GAMC	7,383	2.1	47	255,219	2.5	50
Social Services	34,236	9.7	218	951,229	9.3	187
Miscellaneous	3,419	1.0	22	115,404	1.1	23
Total	108,357	30.6	690	3,075,199	30.0	604
Highway Aid (Calendar 2003)						
County Aid	17,313	4.9	110	348,447	3.4	68
Municipal Aid	1,150	0.3	7	111,124	1.1	22
Township Aid	1,631	0.5	10	28,692	0.3	6
Total	20,093	5.7	128	488,264	4.8	96
Local Government Aid (Calendar 2003)	12,032	3.4	77	464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)	369	0.1	2	19,391	0.2	4
County HACA (Payable 2003)	5,232	1.5	33	131,930	1.3	26
Criminal Justice Aid (Payable 2003)	831	0.2	5	32,201	0.3	6
Community Corrections Funding (2003)	2,264	0.6	14	71,581	0.7	14
<b>Total Aids</b>	<b>354,115</b>	<b>100.0</b>	<b>2,254</b>	<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	10,488	79.0	67	295,892	86.6	58
Agricultural Market Value Credit	1,708	12.9	11	23,799	7.0	5
Miscellaneous Credits	1,081	8.1	7	21,799	6.4	4
<b>Total Property Tax Credits</b>	<b>13,278</b>	<b>100.0</b>	<b>84</b>	<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	2,502	48.7	16	115,215	44.5	23
Regular (Renters)	2,556	49.8	16	136,327	52.6	27
Targeting Refund	76	1.5	0	7,579	2.9	1
<b>Total Property Tax Refunds</b>	<b>5,134</b>	<b>100.0</b>	<b>33</b>	<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$372,526</b>	<b>100.0%</b>	<b>\$2,371</b>	<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$55,006	38.9%	\$350	\$1,669,780	31.0%	\$328
City/Town Levy	33,229	23.5	211	1,193,827	22.2	235
School District Net Tax Capacity Levy	26,362	18.7	168	846,126	15.7	166
School District Referendum Market Value Levy	1,214	0.9	8	327,128	6.1	64
Miscellaneous District Levy	3,901	2.8	25	752,456	14.0	148
State Property Tax Levy	21,609	15.3	138	592,241	11.0	116
<b>Total Levy</b>	<b>\$141,322</b>	<b>100.0%</b>	<b>899</b>	<b>\$5,381,559</b>	<b>100.0%</b>	<b>1,058</b>
<b>Less Property Tax Credits</b>	<b>13,278</b>		<b>84</b>	<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>	<b>128,044</b>		<b>815</b>	<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$10,884,943		\$69,272	\$325,027,925		\$63,881
Referendum Market Valuation	6,787,988		\$43,199	\$282,499,566		\$55,523
Net Tax Capacity	114,880		731	3,744,896		736
<b>C. Average Local NTC Tax Rate</b>	<b>103.087</b>			<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.019</b>			<b>0.122</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$98,430	35.8%	\$626	\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)	89,006	32.3	566	3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)	19,253	7.0	123	603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)	14,627	5.3	93	488,487	4.3	96
Motor Fuels Tax (Calendar 2002)	24,362	8.9	155	630,463	5.6	124
Corporate Income Tax (Calendar 2002)	7,879	2.9	50	590,966	5.2	116
State Property Tax (Payable 2003)	21,609	7.9	138	592,241	5.2	116
<b>Total State Taxes</b>	<b>\$275,166</b>	<b>100.0%</b>	<b>\$1,751</b>	<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>

I. Major State Aids/Credits	SIX EAST (6E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$140,028	56.4%	\$1,195	\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)						
Medical Assistance	39,048	15.7	333	1,687,598	16.4	332
Minnesota Family Investment Program	1,391	0.6	12	65,748	0.6	13
General Assistance including GAMC	3,885	1.6	33	255,219	2.5	50
Social Services	22,480	9.1	192	951,229	9.3	187
Miscellaneous	2,010	0.8	17	115,404	1.1	23
<b>Total</b>	<b>68,815</b>	<b>27.7</b>	<b>587</b>	<b>3,075,199</b>	<b>30.0</b>	<b>604</b>
Highway Aid (Calendar 2003)						
County Aid	13,922	5.6	119	348,447	3.4	68
Municipal Aid	1,648	0.7	14	111,124	1.1	22
Township Aid	2,438	1.0	21	28,692	0.3	6
<b>Total</b>	<b>18,008</b>	<b>7.3</b>	<b>154</b>	<b>488,264</b>	<b>4.8</b>	<b>96</b>
Local Government Aid (Calendar 2003)	14,161	5.7	121	464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)	366	0.1	3	19,391	0.2	4
County HACA (Payable 2003)	4,878	2.0	42	131,930	1.3	26
Criminal Justice Aid (Payable 2003)	685	0.3	6	32,201	0.3	6
Community Corrections Funding (2003)	1,368	0.6	12	71,581	0.7	14
<b>Total Aids</b>	<b>248,309</b>	<b>100.0</b>	<b>2,119</b>	<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	8,343	85.2	71	295,892	86.6	58
Agricultural Market Value Credit	1,438	14.7	12	23,799	7.0	5
Miscellaneous Credits	7	0.1	0	21,799	6.4	4
<b>Total Property Tax Credits</b>	<b>9,789</b>	<b>100.0</b>	<b>84</b>	<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	2,163	47.5	18	115,215	44.5	23
Regular (Renters)	2,296	50.4	20	136,327	52.6	27
Targeting Refund	98	2.1	1	7,579	2.9	1
<b>Total Property Tax Refunds</b>	<b>4,556</b>	<b>100.0</b>	<b>39</b>	<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$262,654</b>	<b>100.0%</b>	<b>\$2,241</b>	<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$45,368	46.7%	\$387	\$1,669,780	31.0%	\$328
City/Town Levy	23,353	24.0	199	1,193,827	22.2	235
School District Net Tax Capacity Levy	14,045	14.5	120	846,126	15.7	166
School District Referendum Market Value Levy	4,299	4.4	37	327,128	6.1	64
Miscellaneous District Levy	2,699	2.8	23	752,456	14.0	148
State Property Tax Levy	7,393	7.6	63	592,241	11.0	116
<b>Total Levy</b>	<b>\$97,157</b>	<b>100.0%</b>	<b>829</b>	<b>\$5,381,559</b>	<b>100.0%</b>	<b>1,058</b>
<b>Less Property Tax Credits</b>	<b>9,789</b>		<b>84</b>	<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>	<b>87,368</b>		<b>745</b>	<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$7,025,723		\$59,943	\$325,027,925		\$63,881
Referendum Market Valuation	4,366,891		\$37,258	\$282,499,566		\$55,523
Net Tax Capacity	69,487		593	3,744,896		736
<b>C. Average Local NTC Tax Rate</b>	<b>122.995</b>			<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.098</b>			<b>0.122</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$83,173	42.3%	\$710	\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)	56,090	28.5	479	3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)	14,866	7.6	127	603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)	11,427	5.8	97	488,487	4.3	96
Motor Fuels Tax (Calendar 2002)	15,070	7.7	129	630,463	5.6	124
Corporate Income Tax (Calendar 2002)	8,731	4.4	74	590,966	5.2	116
State Property Tax (Payable 2003)	7,393	3.8	63	592,241	5.2	116
<b>Total State Taxes</b>	<b>\$196,749</b>	<b>100.0%</b>	<b>\$1,679</b>	<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>

I. Major State Aids/Credits	MN VALLEY (6W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$66,802	50.2%	\$1,368	\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)						
Medical Assistance	22,724	17.1	466	1,687,598	16.4	332
Minnesota Family Investment Program	292	0.2	6	65,748	0.6	13
General Assistance including GAMC	1,692	1.3	35	255,219	2.5	50
Social Services	11,482	8.6	235	951,229	9.3	187
Miscellaneous	1,105	0.8	23	115,404	1.1	23
<b>Total</b>	<b>37,296</b>	<b>28.1</b>	<b>764</b>	<b>3,075,199</b>	<b>30.0</b>	<b>604</b>
Highway Aid (Calendar 2003)						
County Aid	12,485	9.4	256	348,447	3.4	68
Municipal Aid	185	0.1	4	111,124	1.1	22
Township Aid	1,824	1.4	37	28,692	0.3	6
<b>Total</b>	<b>14,495</b>	<b>10.9</b>	<b>297</b>	<b>488,264</b>	<b>4.8</b>	<b>96</b>
Local Government Aid (Calendar 2003)	8,943	6.7	183	464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)	823	0.6	17	19,391	0.2	4
County HACA (Payable 2003)	3,751	2.8	77	131,930	1.3	26
Criminal Justice Aid (Payable 2003)	223	0.2	5	32,201	0.3	6
Community Corrections Funding (2003)	622	0.5	13	71,581	0.7	14
<b>Total Aids</b>	<b>132,953</b>	<b>100.0</b>	<b>2,724</b>	<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	2,799	71.5	57	295,892	86.6	58
Agricultural Market Value Credit	1,114	28.5	23	23,799	7.0	5
Miscellaneous Credits	0	0.0	0	21,799	6.4	4
<b>Total Property Tax Credits</b>	<b>3,913</b>	<b>100.0</b>	<b>80</b>	<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	549	45.8	11	115,215	44.5	23
Regular (Renters)	646	53.9	13	136,327	52.6	27
Targeting Refund	3	0.2	0	7,579	2.9	1
<b>Total Property Tax Refunds</b>	<b>1,198</b>	<b>100.0</b>	<b>25</b>	<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$138,064</b>	<b>100.0%</b>	<b>\$2,828</b>	<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$19,103	47.6%	\$391	\$1,669,780	31.0%	\$328
City/Town Levy	10,334	25.8	212	1,193,827	22.2	235
School District Net Tax Capacity Levy	5,301	13.2	109	846,126	15.7	166
School District Referendum Market Value Levy	1,521	3.8	31	327,128	6.1	64
Miscellaneous District Levy	1,114	2.8	23	752,456	14.0	148
State Property Tax Levy	2,731	6.8	56	592,241	11.0	116
<b>Total Levy</b>	<b>\$40,105</b>	<b>100.0%</b>	<b>822</b>	<b>\$5,381,559</b>	<b>100.0%</b>	<b>1,058</b>
<b>Less Property Tax Credits</b>	<b>3,913</b>		<b>80</b>	<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>	<b>36,192</b>		<b>741</b>	<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$3,237,795		\$66,327	\$325,027,925		\$63,881
Referendum Market Valuation	1,195,474		\$24,489	\$282,499,566		\$55,523
Net Tax Capacity	29,086		596	3,744,896		736
<b>C. Average Local NTC Tax Rate</b>	<b>122.790</b>			<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.139</b>			<b>0.122</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$27,904	42.7%	\$572	\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)	14,310	21.9	293	3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)	6,245	9.6	128	603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)	4,737	7.2	97	488,487	4.3	96
Motor Fuels Tax (Calendar 2002)	6,981	10.7	143	630,463	5.6	124
Corporate Income Tax (Calendar 2002)	2,435	3.7	50	590,966	5.2	116
State Property Tax (Payable 2003)	2,731	4.2	56	592,241	5.2	116
<b>Total State Taxes</b>	<b>\$65,342</b>	<b>100.0%</b>	<b>\$1,339</b>	<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>

I. Major State Aids/Credits	E CENTRAL (7E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$183,637	62.1%	\$1,227	\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)						
Medical Assistance	43,933	14.9	294	1,687,598	16.4	332
Minnesota Family Investment Program	1,544	0.5	10	65,748	0.6	13
General Assistance including GAMC	6,228	2.1	42	255,219	2.5	50
Social Services	24,627	8.3	165	951,229	9.3	187
Miscellaneous	2,315	0.8	15	115,404	1.1	23
<b>Total</b>	<b>78,647</b>	<b>26.6</b>	<b>526</b>	<b>3,075,199</b>	<b>30.0</b>	<b>604</b>
Highway Aid (Calendar 2003)						
County Aid	16,024	5.4	107	348,447	3.4	68
Municipal Aid	651	0.2	4	111,124	1.1	22
Township Aid	933	0.3	6	28,692	0.3	6
<b>Total</b>	<b>17,609</b>	<b>6.0</b>	<b>118</b>	<b>488,264</b>	<b>4.8</b>	<b>96</b>
Local Government Aid (Calendar 2003)	5,643	1.9	38	464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)	144	0.0	1	19,391	0.2	4
County HACA (Payable 2003)	6,829	2.3	46	131,930	1.3	26
Criminal Justice Aid (Payable 2003)	849	0.3	6	32,201	0.3	6
Community Corrections Funding (2003)	2,452	0.8	16	71,581	0.7	14
<b>Total Aids</b>	<b>295,811</b>	<b>100.0</b>	<b>1,977</b>	<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	10,545	87.0	70	295,892	86.6	58
Agricultural Market Value Credit	1,555	12.8	10	23,799	7.0	5
Miscellaneous Credits	20	0.2	0	21,799	6.4	4
<b>Total Property Tax Credits</b>	<b>12,120</b>	<b>100.0</b>	<b>81</b>	<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	4,052	62.1	27	115,215	44.5	23
Regular (Renters)	2,364	36.2	16	136,327	52.6	27
Targeting Refund	114	1.7	1	7,579	2.9	1
<b>Total Property Tax Refunds</b>	<b>6,529</b>	<b>100.0</b>	<b>44</b>	<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$314,460</b>	<b>100.0%</b>	<b>\$2,102</b>	<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$53,710	45.7%	\$359	\$1,669,780	31.0%	\$328
City/Town Levy	25,751	21.9	172	1,193,827	22.2	235
School District Net Tax Capacity Levy	23,968	20.4	160	846,126	15.7	166
School District Referendum Market Value Levy	3,131	2.7	21	327,128	6.1	64
Miscellaneous District Levy	3,479	3.0	23	752,456	14.0	148
State Property Tax Levy	7,610	6.5	51	592,241	11.0	116
<b>Total Levy</b>	<b>\$117,650</b>	<b>100.0%</b>	<b>786</b>	<b>\$5,381,559</b>	<b>100.0%</b>	<b>1,058</b>
<b>Less Property Tax Credits</b>	<b>12,120</b>		<b>81</b>	<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>	<b>105,530</b>		<b>705</b>	<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$7,619,517		\$50,929	\$325,027,925		\$63,881
Referendum Market Valuation	6,255,604		\$41,812	\$282,499,566		\$55,523
Net Tax Capacity	78,869		527	3,744,896		736
<b>C. Average Local NTC Tax Rate</b>	<b>135.201</b>			<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.054</b>			<b>0.122</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$108,231	45.7%	\$723	\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)	55,425	23.4	370	3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)	18,569	7.8	124	603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)	14,322	6.1	96	488,487	4.3	96
Motor Fuels Tax (Calendar 2002)	25,838	10.9	173	630,463	5.6	124
Corporate Income Tax (Calendar 2002)	6,669	2.8	45	590,966	5.2	116
State Property Tax (Payable 2003)	7,610	3.2	51	592,241	5.2	116
<b>Total State Taxes</b>	<b>\$236,665</b>	<b>100.0%</b>	<b>\$1,582</b>	<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>

I. Major State Aids/Credits	CENTRAL MN (7W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$435,947	69.4%	\$1,237	\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)						
Medical Assistance	70,752	11.3	201	1,687,598	16.4	332
Minnesota Family Investment Program	2,946	0.5	8	65,748	0.6	13
General Assistance including GAMC	10,174	1.6	29	255,219	2.5	50
Social Services	44,633	7.1	127	951,229	9.3	187
Miscellaneous	4,945	0.8	14	115,404	1.1	23
<b>Total</b>	<b>133,450</b>	<b>21.2</b>	<b>379</b>	<b>3,075,199</b>	<b>30.0</b>	<b>604</b>
Highway Aid (Calendar 2003)						
County Aid	16,716	2.7	47	348,447	3.4	68
Municipal Aid	5,458	0.9	15	111,124	1.1	22
Township Aid	1,468	0.2	4	28,692	0.3	6
<b>Total</b>	<b>23,641</b>	<b>3.8</b>	<b>67</b>	<b>488,264</b>	<b>4.8</b>	<b>96</b>
Local Government Aid (Calendar 2003)	22,313	3.6	63	464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)	164	0.0	0	19,391	0.2	4
County HACA (Payable 2003)	6,395	1.0	18	131,930	1.3	26
Criminal Justice Aid (Payable 2003)	1,920	0.3	5	32,201	0.3	6
Community Corrections Funding (2003)	4,429	0.7	13	71,581	0.7	14
<b>Total Aids</b>	<b>628,260</b>	<b>100.0</b>	<b>1,782</b>	<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	21,886	90.4	62	295,892	86.6	58
Agricultural Market Value Credit	2,268	9.4	6	23,799	7.0	5
Miscellaneous Credits	55	0.2	0	21,799	6.4	4
<b>Total Property Tax Credits</b>	<b>24,210</b>	<b>100.0</b>	<b>69</b>	<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	6,176	44.9	18	115,215	44.5	23
Regular (Renters)	7,348	53.4	21	136,327	52.6	27
Targeting Refund	236	1.7	1	7,579	2.9	1
<b>Total Property Tax Refunds</b>	<b>13,760</b>	<b>100.0</b>	<b>39</b>	<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$666,230</b>	<b>100.0%</b>	<b>\$1,890</b>	<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$101,756	33.9%	\$289	\$1,669,780	31.0%	\$328
City/Town Levy	76,923	25.6	218	1,193,827	22.2	235
School District Net Tax Capacity Levy	65,663	21.9	186	846,126	15.7	166
School District Referendum Market Value Levy	9,835	3.3	28	327,128	6.1	64
Miscellaneous District Levy	16,016	5.3	45	752,456	14.0	148
State Property Tax Levy	29,730	9.9	84	592,241	11.0	116
<b>Total Levy</b>	<b>\$299,924</b>	<b>100.0%</b>	<b>851</b>	<b>\$5,381,559</b>	<b>100.0%</b>	<b>1,058</b>
<b>Less Property Tax Credits</b>	<b>24,210</b>		<b>69</b>	<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>	<b>275,714</b>		<b>782</b>	<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$19,414,816		\$55,074	\$325,027,925		\$63,881
Referendum Market Valuation	17,210,874		\$48,822	\$282,499,566		\$55,523
Net Tax Capacity	221,753		629	3,744,896		736
<b>C. Average Local NTC Tax Rate</b>	<b>117.193</b>			<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.060</b>			<b>0.122</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$298,883	44.1%	\$848	\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)	200,848	29.6	570	3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)	41,449	6.1	118	603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)	33,022	4.9	94	488,487	4.3	96
Motor Fuels Tax (Calendar 2002)	48,343	7.1	137	630,463	5.6	124
Corporate Income Tax (Calendar 2002)	25,180	3.7	71	590,966	5.2	116
State Property Tax (Payable 2003)	29,730	4.4	84	592,241	5.2	116
<b>Total State Taxes</b>	<b>\$677,456</b>	<b>100.0%</b>	<b>\$1,922</b>	<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>

I. Major State Aids/Credits	SOUTHWEST (8)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$149,494	51.9%	\$1,250	\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)						
Medical Assistance	45,787	15.9	383	1,687,598	16.4	332
Minnesota Family Investment Program	1,088	0.4	9	65,748	0.6	13
General Assistance including GAMC	4,120	1.4	34	255,219	2.5	50
Social Services	24,038	8.3	201	951,229	9.3	187
Miscellaneous	2,248	0.8	19	115,404	1.1	23
<b>Total</b>	<b>77,281</b>	<b>26.8</b>	<b>646</b>	<b>3,075,199</b>	<b>30.0</b>	<b>604</b>
Highway Aid (Calendar 2003)						
County Aid	26,896	9.3	225	348,447	3.4	68
Municipal Aid	1,104	0.4	9	111,124	1.1	22
Township Aid	4,261	1.5	36	28,692	0.3	6
<b>Total</b>	<b>32,262</b>	<b>11.2</b>	<b>270</b>	<b>488,264</b>	<b>4.8</b>	<b>96</b>
Local Government Aid (Calendar 2003)	20,316	7.0	170	464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)	932	0.3	8	19,391	0.2	4
County HACA (Payable 2003)	5,653	2.0	47	131,930	1.3	26
Criminal Justice Aid (Payable 2003)	582	0.2	5	32,201	0.3	6
Community Corrections Funding (2003)	1,677	0.6	14	71,581	0.7	14
<b>Total Aids</b>	<b>288,197</b>	<b>100.0</b>	<b>2,409</b>	<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	7,260	76.1	61	295,892	86.6	58
Agricultural Market Value Credit	2,281	23.9	19	23,799	7.0	5
Miscellaneous Credits	0	0.0	0	21,799	6.4	4
<b>Total Property Tax Credits</b>	<b>9,541</b>	<b>100.0</b>	<b>80</b>	<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	1,176	39.0	10	115,215	44.5	23
Regular (Renters)	1,822	60.4	15	136,327	52.6	27
Targeting Refund	20	0.7	0	7,579	2.9	1
<b>Total Property Tax Refunds</b>	<b>3,018</b>	<b>100.0</b>	<b>25</b>	<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$300,755</b>	<b>100.0%</b>	<b>\$2,514</b>	<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$45,138	45.5%	\$377	\$1,669,780	31.0%	\$328
City/Town Levy	22,933	23.1	192	1,193,827	22.2	235
School District Net Tax Capacity Levy	16,704	16.8	140	846,126	15.7	166
School District Referendum Market Value Levy	3,279	3.3	27	327,128	6.1	64
Miscellaneous District Levy	3,650	3.7	31	752,456	14.0	148
State Property Tax Levy	7,604	7.7	64	592,241	11.0	116
<b>Total Levy</b>	<b>\$99,307</b>	<b>100.0%</b>	<b>830</b>	<b>\$5,381,559</b>	<b>100.0%</b>	<b>1,058</b>
<b>Less Property Tax Credits</b>	<b>9,541</b>		<b>80</b>	<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>	<b>89,767</b>		<b>750</b>	<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$8,426,392		\$70,442	\$325,027,925		\$63,881
Referendum Market Valuation	3,354,934		\$28,046	\$282,499,566		\$55,523
Net Tax Capacity	78,604		657	3,744,896		736
<b>C. Average Local NTC Tax Rate</b>	<b>112.090</b>			<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.107</b>			<b>0.122</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$71,919	40.6%	\$601	\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)	45,029	25.4	376	3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)	15,110	8.5	126	603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)	11,394	6.4	95	488,487	4.3	96
Motor Fuels Tax (Calendar 2002)	19,019	10.7	159	630,463	5.6	124
Corporate Income Tax (Calendar 2002)	6,952	3.9	58	590,966	5.2	116
State Property Tax (Payable 2003)	7,604	4.3	64	592,241	5.2	116
<b>Total State Taxes</b>	<b>\$177,028</b>	<b>100.0%</b>	<b>\$1,480</b>	<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>

I. Major State Aids/Credits	NINE (9)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$243,059	53.9%	\$1,079	\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)						
Medical Assistance	71,388	15.8	317	1,687,598	16.4	332
Minnesota Family Investment Program	2,515	0.6	11	65,748	0.6	13
General Assistance including GAMC	7,077	1.6	31	255,219	2.5	50
Social Services	40,161	8.9	178	951,229	9.3	187
Miscellaneous	3,475	0.8	15	115,404	1.1	23
<b>Total</b>	<b>124,617</b>	<b>27.6</b>	<b>553</b>	<b>3,075,199</b>	<b>30.0</b>	<b>604</b>
Highway Aid (Calendar 2003)						
County Aid	27,923	6.2	124	348,447	3.4	68
Municipal Aid	3,416	0.8	15	111,124	1.1	22
Township Aid	2,531	0.6	11	28,692	0.3	6
<b>Total</b>	<b>33,869</b>	<b>7.5</b>	<b>150</b>	<b>488,264</b>	<b>4.8</b>	<b>96</b>
Local Government Aid (Calendar 2003)	36,267	8.0	161	464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)	852	0.2	4	19,391	0.2	4
County HACA (Payable 2003)	7,966	1.8	35	131,930	1.3	26
Criminal Justice Aid (Payable 2003)	1,194	0.3	5	32,201	0.3	6
Community Corrections Funding (2003)	3,160	0.7	14	71,581	0.7	14
<b>Total Aids</b>	<b>450,985</b>	<b>100.0</b>	<b>2,002</b>	<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	15,045	84.6	67	295,892	86.6	58
Agricultural Market Value Credit	2,604	14.7	12	23,799	7.0	5
Miscellaneous Credits	126	0.7	1	21,799	6.4	4
<b>Total Property Tax Credits</b>	<b>17,775</b>	<b>100.0</b>	<b>79</b>	<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	2,809	38.6	12	115,215	44.5	23
Regular (Renters)	4,385	60.3	19	136,327	52.6	27
Targeting Refund	79	1.1	0	7,579	2.9	1
<b>Total Property Tax Refunds</b>	<b>7,274</b>	<b>100.0</b>	<b>32</b>	<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$476,034</b>	<b>100.0%</b>	<b>\$2,113</b>	<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$73,812	43.9%	\$328	\$1,669,780	31.0%	\$328
City/Town Levy	42,860	25.5	190	1,193,827	22.2	235
School District Net Tax Capacity Levy	23,399	13.9	104	846,126	15.7	166
School District Referendum Market Value Levy	7,097	4.2	32	327,128	6.1	64
Miscellaneous District Levy	5,168	3.1	23	752,456	14.0	148
State Property Tax Levy	15,719	9.4	70	592,241	11.0	116
<b>Total Levy</b>	<b>\$168,054</b>	<b>100.0%</b>	<b>746</b>	<b>\$5,381,559</b>	<b>100.0%</b>	<b>1,058</b>
<b>Less Property Tax Credits</b>	<b>17,775</b>		<b>79</b>	<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>	<b>150,280</b>		<b>667</b>	<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$14,082,799		\$62,517	\$325,027,925		\$63,881
Referendum Market Valuation	8,367,672		\$37,146	\$282,499,566		\$55,523
Net Tax Capacity	140,180		622	3,744,896		736
<b>C. Average Local NTC Tax Rate</b>	<b>103.466</b>			<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.087</b>			<b>0.122</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$155,364	42.0%	\$690	\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)	105,479	28.5	468	3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)	27,190	7.4	121	603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)	20,847	5.6	93	488,487	4.3	96
Motor Fuels Tax (Calendar 2002)	29,758	8.0	132	630,463	5.6	124
Corporate Income Tax (Calendar 2002)	15,404	4.2	68	590,966	5.2	116
State Property Tax (Payable 2003)	15,719	4.3	70	592,241	5.2	116
<b>Total State Taxes</b>	<b>\$369,761</b>	<b>100.0%</b>	<b>\$1,641</b>	<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>



I. Major State Aids/Credits	SE MN (10)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$518,171	57.3%	\$1,092	\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)						
Medical Assistance	131,427	14.5	277	1,687,598	16.4	332
Minnesota Family Investment Program	4,279	0.5	9	65,748	0.6	13
General Assistance including GAMC	17,124	1.9	36	255,219	2.5	50
Social Services	85,110	9.4	179	951,229	9.3	187
Miscellaneous	8,265	0.9	17	115,404	1.1	23
<b>Total</b>	<b>246,205</b>	<b>27.2</b>	<b>519</b>	<b>3,075,199</b>	<b>30.0</b>	<b>604</b>
Highway Aid (Calendar 2003)						
County Aid	43,395	4.8	91	348,447	3.4	68
Municipal Aid	8,268	0.9	17	111,124	1.1	22
Township Aid	4,121	0.5	9	28,692	0.3	6
<b>Total</b>	<b>55,784</b>	<b>6.2</b>	<b>118</b>	<b>488,264</b>	<b>4.8</b>	<b>96</b>
Local Government Aid (Calendar 2003)	58,197	6.4	123	464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)	2,348	0.3	5	19,391	0.2	4
County HACA (Payable 2003)	14,702	1.6	31	131,930	1.3	26
Criminal Justice Aid (Payable 2003)	2,706	0.3	6	32,201	0.3	6
Community Corrections Funding (2003)	5,763	0.6	12	71,581	0.7	14
<b>Total Aids</b>	<b>903,876</b>	<b>100.0</b>	<b>1,904</b>	<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	32,707	89.1	69	295,892	86.6	58
Agricultural Market Value Credit	3,951	10.8	8	23,799	7.0	5
Miscellaneous Credits	63	0.2	0	21,799	6.4	4
<b>Total Property Tax Credits</b>	<b>36,720</b>	<b>100.0</b>	<b>77</b>	<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	7,013	41.0	15	115,215	44.5	23
Regular (Renters)	9,674	56.5	20	136,327	52.6	27
Targeting Refund	438	2.6	1	7,579	2.9	1
<b>Total Property Tax Refunds</b>	<b>17,126</b>	<b>100.0</b>	<b>36</b>	<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$957,723</b>	<b>100.0%</b>	<b>\$2,018</b>	<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$148,612	38.4%	\$313	\$1,669,780	31.0%	\$328
City/Town Levy	99,510	25.7	210	1,193,827	22.2	235
School District Net Tax Capacity Levy	72,127	18.7	152	846,126	15.7	166
School District Referendum Market Value Levy	17,824	4.6	38	327,128	6.1	64
Miscellaneous District Levy	13,298	3.4	28	752,456	14.0	148
State Property Tax Levy	35,314	9.1	74	592,241	11.0	116
<b>Total Levy</b>	<b>\$386,685</b>	<b>100.0%</b>	<b>815</b>	<b>\$5,381,559</b>	<b>100.0%</b>	<b>1,058</b>
<b>Less Property Tax Credits</b>	<b>36,720</b>		<b>77</b>	<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>	<b>349,964</b>		<b>737</b>	<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$27,061,088		\$57,014	\$325,027,925		\$63,881
Referendum Market Valuation	21,130,186		\$44,519	\$282,499,566		\$55,523
Net Tax Capacity	289,118		609	3,744,896		736
<b>C. Average Local NTC Tax Rate</b>	<b>115.302</b>			<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.085</b>			<b>0.122</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$389,170	45.1%	\$820	\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)	229,768	26.6	484	3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)	57,131	6.6	120	603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)	44,830	5.2	94	488,487	4.3	96
Motor Fuels Tax (Calendar 2002)	62,105	7.2	131	630,463	5.6	124
Corporate Income Tax (Calendar 2002)	44,720	5.2	94	590,966	5.2	116
State Property Tax (Payable 2003)	35,314	4.1	74	592,241	5.2	116
<b>Total State Taxes</b>	<b>\$863,039</b>	<b>100.0%</b>	<b>\$1,818</b>	<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>

I. Major State Aids/Credits	METRO (11)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (2002-2003)	\$3,212,541	60.5%	\$1,172	\$5,975,466	58.2%	\$1,174
Human Services Aid (Calendar 2002)						
Medical Assistance	902,658	17.0	329	1,687,598	16.4	332
Minnesota Family Investment Program	38,590	0.7	14	65,748	0.6	13
General Assistance including GAMC	158,903	3.0	58	255,219	2.5	50
Social Services	495,051	9.3	181	951,229	9.3	187
Miscellaneous	70,838	1.3	26	115,404	1.1	23
<b>Total</b>	<b>1,666,038</b>	<b>31.4</b>	<b>608</b>	<b>3,075,199</b>	<b>30.0</b>	<b>604</b>
Highway Aid (Calendar 2003)						
County Aid	64,855	1.2	24	348,447	3.4	68
Municipal Aid	77,843	1.5	28	111,124	1.1	22
Township Aid	675	0.0	0	28,692	0.3	6
<b>Total</b>	<b>143,372</b>	<b>2.7</b>	<b>52</b>	<b>488,264</b>	<b>4.8</b>	<b>96</b>
Local Government Aid (Calendar 2003)	183,178	3.4	67	464,942	4.5	91
Disparity Reduction Aid (Calendar 2003)	1,387	0.0	1	19,391	0.2	4
County HACA (Payable 2003)	47,856	0.9	17	131,930	1.3	26
Criminal Justice Aid (Payable 2003)	19,331	0.4	7	32,201	0.3	6
Community Corrections Funding (2003)	38,370	0.7	14	71,581	0.7	14
<b>Total Aids</b>	<b>5,312,074</b>	<b>100.0</b>	<b>1,938</b>	<b>10,258,974</b>	<b>100.0</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>						
Homestead Market Value Credit	140,510	98.8	51	295,892	86.6	58
Agricultural Market Value Credit	1,384	1.0	1	23,799	7.0	5
Miscellaneous Credits	316	0.2	0	21,799	6.4	4
<b>Total Property Tax Credits</b>	<b>142,210</b>	<b>100.0</b>	<b>52</b>	<b>341,489</b>	<b>100.0</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>						
Regular (Homeowners)	80,325	44.9	29	115,215	44.5	23
Regular (Renters)	92,072	51.5	34	136,327	52.6	27
Targeting Refund	6,335	3.5	2	7,579	2.9	1
<b>Total Property Tax Refunds</b>	<b>178,733</b>	<b>100.0</b>	<b>65</b>	<b>259,121</b>	<b>100.0</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$5,633,017</b>	<b>100.0%</b>	<b>\$2,055</b>	<b>\$10,859,585</b>	<b>100.0%</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 2003)</b>						
County Levy	\$866,536	24.9%	\$316	\$1,669,780	31.0%	\$328
City/Town Levy	740,857	21.3	270	1,193,827	22.2	235
School District Net Tax Capacity Levy	516,740	14.9	189	846,126	15.7	166
School District Referendum Market Value Levy	270,773	7.8	99	327,128	6.1	64
Miscellaneous District Levy	675,016	19.4	246	752,456	14.0	148
State Property Tax Levy	405,475	11.7	148	592,241	11.0	116
<b>Total Levy</b>	<b>\$3,475,398</b>	<b>100.0%</b>	<b>1,268</b>	<b>\$5,381,559</b>	<b>100.0%</b>	<b>1,058</b>
<b>Less Property Tax Credits</b>	<b>142,210</b>		<b>52</b>	<b>341,489</b>		<b>67</b>
<b>Net Property Taxes Payable</b>	<b>3,333,188</b>		<b>1,216</b>	<b>5,040,070</b>		<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>						
Market Valuation	\$190,857,061		\$69,631	\$325,027,925		\$63,881
Referendum Market Valuation	188,897,838		\$68,916	\$282,499,566		\$55,523
Net Tax Capacity	2,333,564		851	3,744,896		736
<b>C. Average Local NTC Tax Rate</b>	<b>119.279</b>			<b>118.681</b>		
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.152</b>			<b>0.122</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (2002 filed 2003)	\$3,364,947	46.1%	\$1,228	\$5,048,691	44.5%	\$992
Sales/Use Tax (Calendar 2003)	2,217,454	30.4	809	3,392,584	29.9	667
Motor Vehicle Sales Tax (Calendar 2002)	319,640	4.4	117	603,649	5.3	119
Motor Vehicle License Tax (Calendar 2002)	268,911	3.7	98	488,487	4.3	96
Motor Fuels Tax (Calendar 2002)	299,312	4.1	109	630,463	5.6	124
Corporate Income Tax (Calendar 2002)	429,634	5.9	157	590,966	5.2	116
State Property Tax (Payable 2003)	405,475	5.6	148	592,241	5.2	116
<b>Total State Taxes</b>	<b>\$7,305,373</b>	<b>100.0%</b>	<b>\$2,665</b>	<b>\$11,347,082</b>	<b>100.0%</b>	<b>\$2,230</b>

## 4. County Data

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

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

A table containing the 2003 estimated population, which was used for each county in determining the county and region per capita amounts, is on page 5. 2003 population is used to calculate per capita amounts throughout this report, even if 2002 is the most recent year for which data for a particular aid or tax is available.

	AITKIN			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>I. Major State Aids/Credits</b>					
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$16,887	47.1%	\$1,068	\$1,081	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	8,006	22.3	506	447	332
Minnesota Family Investment Program	230	0.6	15	15	13
General Assistance including GAMC	1,007	2.8	64	68	50
Social Services	3,440	9.6	218	261	187
Miscellaneous	361	1.0	23	29	23
Total	13,044	36.4	825	820	604
Highway Aid (Calendar 2003)					
County Aid	3,326	9.3	210	125	68
Municipal Aid	0	0.0	0	22	22
Township Aid	331	0.9	21	3	6
Total	3,657	10.2	231	150	96
Local Government Aid (Calendar 2003)	541	1.5	34	190	91
Disparity Reduction Aid (Calendar 2003)	23	0.1	1	34	4
County HACA (Payable 2003)	1,339	3.7	85	43	26
Criminal Justice Aid (Payable 2003)	97	0.3	6	6	6
Community Corrections Funding (2003)	253	0.7	16	19	14
<b>Total Aids</b>	<b>35,841</b>	<b>100.0</b>	<b>2,267</b>	<b>2,343</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,249	55.5	79	71	58
Agricultural Market Value Credit	187	8.3	12	2	5
Miscellaneous Credits	815	36.2	52	47	4
<b>Total Property Tax Credits</b>	<b>2,251</b>	<b>100.0</b>	<b>142</b>	<b>119</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	123	35.8	8	13	23
Regular (Renters)	219	64.1	14	22	27
Targeting Refund	0	0.1	0	0	1
<b>Total Property Tax Refunds</b>	<b>342</b>	<b>100.0</b>	<b>22</b>	<b>35</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$38,435</b>	<b>100.0%</b>	<b>\$2,431</b>	<b>\$2,497</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$8,485	56.0%	\$537	\$397	\$328
City/Town Levy	2,807	18.5	178	180	235
School District Net Tax Capacity Levy	1,751	11.5	111	95	166
School District Referendum Market Value Levy	2	0.0	0	9	64
Miscellaneous District Levy	299	2.0	19	50	148
State Property Tax Levy	1,821	12.0	115	88	116
<b>Total Levy</b>	<b>\$15,165</b>	<b>100.0%</b>	<b>\$959</b>	<b>\$820</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,251</b>		<b>142</b>	<b>119</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>12,914</b>		<b>817</b>	<b>701</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,217,205		\$76,990	\$48,124	\$63,881
Referendum Market Valuation	587,266		\$37,145	\$38,532	\$55,523
Net Tax Capacity (NTC)	12,223		773	544	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.086</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.003</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$7,273	31.0%	\$460	\$677	\$992
Sales/Use Tax (Calendar 2003)	7,155	30.5	453	628	667
Motor Vehicle Sales Tax (Calendar 2002)	2,178	9.3	138	121	119
Motor Vehicle License Tax (Calendar 2002)	1,679	7.2	106	94	96
Motor Fuels Tax (Calendar 2002)	2,881	12.3	182	136	124
Corporate Income Tax (Calendar 2002)	486	2.1	31	68	116
State Property Tax (Payable 2003)	1,821	7.8	115	88	116
<b>Total State Taxes</b>	<b>\$23,472</b>	<b>100.0%</b>	<b>\$1,485</b>	<b>\$1,813</b>	<b>\$2,230</b>

I. Major State Aids/Credits	ANOKA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$435,488	72.1%	\$1,390	\$1,172	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	69,353	11.5	221	329	332
Minnesota Family Investment Program	2,785	0.5	9	14	13
General Assistance including GAMC	11,202	1.9	36	58	50
Social Services	42,022	7.0	134	181	187
Miscellaneous	3,747	0.6	12	26	23
Total	129,109	21.4	412	608	604
Highway Aid (Calendar 2003)					
County Aid	6,664	1.1	21	24	68
Municipal Aid	8,701	1.4	28	28	22
Township Aid	54	0.0	0	0	6
Total	15,419	2.6	49	52	96
Local Government Aid (Calendar 2003)	6,724	1.1	21	67	91
Disparity Reduction Aid (Calendar 2003)	0	0.0	0	1	4
County HACA (Payable 2003)	10,726	1.8	34	17	26
Criminal Justice Aid (Payable 2003)	2,135	0.4	7	7	6
Community Corrections Funding (2003)	4,520	0.7	14	14	14
<b>Total Aids</b>	<b>604,121</b>	<b>100.0</b>	<b>1,929</b>	<b>1,938</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	19,114	99.4	61	51	58
Agricultural Market Value Credit	119	0.6	0	1	5
Miscellaneous Credits	4	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>19,237</b>	<b>100.0</b>	<b>61</b>	<b>52</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	7,646	48.3	24	29	23
Regular (Renters)	7,014	44.3	22	34	27
Targeting Refund	1,174	7.4	4	2	1
<b>Total Property Tax Refunds</b>	<b>15,834</b>	<b>100.0</b>	<b>51</b>	<b>65</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$639,193</b>	<b>100.0%</b>	<b>\$2,041</b>	<b>\$2,055</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$67,804	23.6%	\$216	\$316	\$328
City/Town Levy	63,841	22.2	204	270	235
School District Net Tax Capacity Levy	48,233	16.8	154	189	166
School District Referendum Market Value Levy	28,135	9.8	90	99	64
Miscellaneous District Levy	49,799	17.3	159	246	148
State Property Tax Levy	29,227	10.2	93	148	116
<b>Total Levy</b>	<b>\$287,039</b>	<b>100.0%</b>	<b>\$916</b>	<b>\$1,268</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>19,237</b>		<b>61</b>	<b>52</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>267,802</b>		<b>855</b>	<b>1,216</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$18,015,856		\$57,522	\$69,631	\$63,881
Referendum Market Valuation	17,867,606		\$57,049	\$68,916	\$55,523
Net Tax Capacity (NTC)	209,099		668	851	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.075</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.160</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$302,932	47.6%	\$967	\$1,228	\$992
Sales/Use Tax (Calendar 2003)	175,305	27.5	560	809	667
Motor Vehicle Sales Tax (Calendar 2002)	37,647	5.9	120	117	119
Motor Vehicle License Tax (Calendar 2002)	31,275	4.9	100	98	96
Motor Fuels Tax (Calendar 2002)	32,577	5.1	104	109	124
Corporate Income Tax (Calendar 2002)	27,496	4.3	88	157	116
State Property Tax (Payable 2003)	29,227	4.6	93	148	116
<b>Total State Taxes</b>	<b>\$636,459</b>	<b>100.0%</b>	<b>\$2,032</b>	<b>\$2,665</b>	<b>\$2,230</b>

I. Major State Aids/Credits	BECKER			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$33,567	51.7%	\$1,077	\$1,115	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	14,253	22.0	457	362	332
Minnesota Family Investment Program	640	1.0	21	12	13
General Assistance including GAMC	2,320	3.6	74	39	50
Social Services	6,059	9.3	194	223	187
Miscellaneous	569	0.9	18	19	23
Total	23,841	36.7	765	655	604
Highway Aid (Calendar 2003)					
County Aid	3,631	5.6	117	143	68
Municipal Aid	280	0.4	9	12	22
Township Aid	407	0.6	13	16	6
Total	4,317	6.6	139	171	96
Local Government Aid (Calendar 2003)	1,839	2.8	59	115	91
Disparity Reduction Aid (Calendar 2003)	9	0.0	0	2	4
County HACA (Payable 2003)	586	0.9	19	40	26
Criminal Justice Aid (Payable 2003)	133	0.2	4	5	6
Community Corrections Funding (2003)	637	1.0	20	12	14
<b>Total Aids</b>	<b>64,930</b>	<b>100.0</b>	<b>2,084</b>	<b>2,116</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,073	85.6	67	67	58
Agricultural Market Value Credit	348	14.4	11	12	5
Miscellaneous Credits	0	0.0	0	20	4
<b>Total Property Tax Credits</b>	<b>2,420</b>	<b>100.0</b>	<b>78</b>	<b>99</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	452	51.2	14	12	23
Regular (Renters)	424	48.1	14	18	27
Targeting Refund	6	0.7	0	0	1
<b>Total Property Tax Refunds</b>	<b>882</b>	<b>100.0</b>	<b>28</b>	<b>30</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$68,232</b>	<b>100.0%</b>	<b>\$2,190</b>	<b>\$2,244</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$13,027	50.3%	\$418	\$350	\$328
City/Town Levy	4,730	18.3	152	161	235
School District Net Tax Capacity Levy	4,144	16.0	133	124	166
School District Referendum Market Value Levy	344	1.3	11	14	64
Miscellaneous District Levy	1,020	3.9	33	31	148
State Property Tax Levy	2,634	10.2	85	80	116
<b>Total Levy</b>	<b>\$25,899</b>	<b>100.0%</b>	<b>\$831</b>	<b>\$760</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,420</b>		<b>78</b>	<b>99</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>23,479</b>		<b>754</b>	<b>661</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,828,226		\$58,674	\$59,978	\$63,881
Referendum Market Valuation	1,157,837		\$37,159	\$36,491	\$55,523
Net Tax Capacity (NTC)	18,733		601	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.222</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.030</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$18,969	38.3%	\$609	\$628	\$992
Sales/Use Tax (Calendar 2003)	14,655	29.6	470	507	667
Motor Vehicle Sales Tax (Calendar 2002)	3,692	7.4	118	120	119
Motor Vehicle License Tax (Calendar 2002)	2,749	5.5	88	91	96
Motor Fuels Tax (Calendar 2002)	4,300	8.7	138	151	124
Corporate Income Tax (Calendar 2002)	2,567	5.2	82	56	116
State Property Tax (Payable 2003)	2,634	5.3	85	80	116
<b>Total State Taxes</b>	<b>\$49,566</b>	<b>100.0%</b>	<b>\$1,591</b>	<b>\$1,633</b>	<b>\$2,230</b>

I. Major State Aids/Credits	BELTRAMI			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$62,823	57.3%	\$1,510	\$1,429	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	21,858	19.9	525	504	332
Minnesota Family Investment Program	1,836	1.7	44	33	13
General Assistance including GAMC	2,959	2.7	71	60	50
Social Services	9,547	8.7	229	218	187
Miscellaneous	968	0.9	23	21	23
Total	37,168	33.9	893	835	604
Highway Aid (Calendar 2003)					
County Aid	4,403	4.0	106	184	68
Municipal Aid	409	0.4	10	5	22
Township Aid	278	0.3	7	12	6
Total	5,091	4.6	122	201	96
Local Government Aid (Calendar 2003)	3,675	3.3	88	73	91
Disparity Reduction Aid (Calendar 2003)	9	0.0	0	3	4
County HACA (Payable 2003)	0	0.0	0	27	26
Criminal Justice Aid (Payable 2003)	0	0.0	0	3	6
Community Corrections Funding (2003)	966	0.9	23	18	14
<b>Total Aids</b>	<b>109,732</b>	<b>100.0</b>	<b>2,637</b>	<b>2,590</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,056	90.4	49	57	58
Agricultural Market Value Credit	219	9.6	5	9	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>2,274</b>	<b>100.0</b>	<b>55</b>	<b>66</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	369	34.8	9	12	23
Regular (Renters)	689	65.0	17	15	27
Targeting Refund	1	0.1	0	0	1
<b>Total Property Tax Refunds</b>	<b>1,059</b>	<b>100.0</b>	<b>25</b>	<b>27</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$113,065</b>	<b>100.0%</b>	<b>\$2,717</b>	<b>\$2,682</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$13,331	53.3%	\$320	\$366	\$328
City/Town Levy	3,429	13.7	82	119	235
School District Net Tax Capacity Levy	5,161	20.6	124	172	166
School District Referendum Market Value Levy	5	0.0	0	1	64
Miscellaneous District Levy	601	2.4	14	17	148
State Property Tax Levy	2,469	9.9	59	93	116
<b>Total Levy</b>	<b>\$24,995</b>	<b>100.0%</b>	<b>\$601</b>	<b>\$768</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,274</b>		<b>55</b>	<b>66</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>22,721</b>		<b>546</b>	<b>702</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,356,691		\$32,607	\$47,549	\$63,881
Referendum Market Valuation	1,105,816		\$26,578	\$32,421	\$55,523
Net Tax Capacity (NTC)	15,089		363	516	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.491</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.000</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$21,204	33.9%	\$510	\$499	\$992
Sales/Use Tax (Calendar 2003)	24,430	39.1	587	507	667
Motor Vehicle Sales Tax (Calendar 2002)	4,109	6.6	99	109	119
Motor Vehicle License Tax (Calendar 2002)	3,114	5.0	75	81	96
Motor Fuels Tax (Calendar 2002)	4,879	7.8	117	137	124
Corporate Income Tax (Calendar 2002)	2,292	3.7	55	60	116
State Property Tax (Payable 2003)	2,469	4.0	59	93	116
<b>Total State Taxes</b>	<b>\$62,497</b>	<b>100.0%</b>	<b>\$1,502</b>	<b>\$1,485</b>	<b>\$2,230</b>

I. Major State Aids/Credits	BENTON			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$36,745	59.1%	\$994	\$1,237	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	10,105	16.2	273	201	332
Minnesota Family Investment Program	379	0.6	10	8	13
General Assistance including GAMC	1,540	2.5	42	29	50
Social Services	6,290	10.1	170	127	187
Miscellaneous	722	1.2	20	14	23
Total	19,036	30.6	515	379	604
Highway Aid (Calendar 2003)					
County Aid	2,207	3.5	60	47	68
Municipal Aid	324	0.5	9	15	22
Township Aid	126	0.2	3	4	6
Total	2,657	4.3	72	67	96
Local Government Aid (Calendar 2003)	2,217	3.6	60	63	91
Disparity Reduction Aid (Calendar 2003)	17	0.0	0	0	4
County HACA (Payable 2003)	557	0.9	15	18	26
Criminal Justice Aid (Payable 2003)	169	0.3	5	5	6
Community Corrections Funding (2003)	797	1.3	22	13	14
<b>Total Aids</b>	<b>62,196</b>	<b>100.0</b>	<b>1,682</b>	<b>1,782</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,214	87.2	60	62	58
Agricultural Market Value Credit	322	12.7	9	6	5
Miscellaneous Credits	2	0.1	0	0	4
<b>Total Property Tax Credits</b>	<b>2,539</b>	<b>100.0</b>	<b>69</b>	<b>69</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	724	36.0	20	18	23
Regular (Renters)	1,265	62.9	34	21	27
Targeting Refund	23	1.2	1	1	1
<b>Total Property Tax Refunds</b>	<b>2,011</b>	<b>100.0</b>	<b>54</b>	<b>39</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$66,746</b>	<b>100.0%</b>	<b>\$1,805</b>	<b>\$1,890</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$12,687	42.8%	\$343	\$289	\$328
City/Town Levy	5,194	17.5	141	218	235
School District Net Tax Capacity Levy	6,815	23.0	184	186	166
School District Referendum Market Value Levy	66	0.2	2	28	64
Miscellaneous District Levy	2,077	7.0	56	45	148
State Property Tax Levy	2,795	9.4	76	84	116
<b>Total Levy</b>	<b>\$29,634</b>	<b>100.0%</b>	<b>\$802</b>	<b>\$851</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,539</b>		<b>69</b>	<b>69</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>27,095</b>		<b>733</b>	<b>782</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,648,501		\$44,590	\$55,074	\$63,881
Referendum Market Valuation	1,427,828		\$38,621	\$48,822	\$55,523
Net Tax Capacity (NTC)	18,583		503	629	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.433</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.005</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$24,875	37.7%	\$673	\$848	\$992
Sales/Use Tax (Calendar 2003)	23,341	35.4	631	570	667
Motor Vehicle Sales Tax (Calendar 2002)	3,980	6.0	108	118	119
Motor Vehicle License Tax (Calendar 2002)	3,072	4.7	83	94	96
Motor Fuels Tax (Calendar 2002)	5,225	7.9	141	137	124
Corporate Income Tax (Calendar 2002)	2,621	4.0	71	71	116
State Property Tax (Payable 2003)	2,795	4.2	76	84	116
<b>Total State Taxes</b>	<b>\$65,908</b>	<b>100.0%</b>	<b>\$1,783</b>	<b>\$1,922</b>	<b>\$2,230</b>



I. Major State Aids/Credits	BIG STONE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$8,516	47.5%	\$1,508	\$1,368	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	3,144	17.6	557	466	332
Minnesota Family Investment Program	39	0.2	7	6	13
General Assistance including GAMC	182	1.0	32	35	50
Social Services	1,555	8.7	275	235	187
Miscellaneous	122	0.7	22	23	23
Total	5,041	28.1	893	764	604
Highway Aid (Calendar 2003)					
County Aid	1,970	11.0	349	256	68
Municipal Aid	0	0.0	0	4	22
Township Aid	125	0.7	22	37	6
Total	2,094	11.7	371	297	96
Local Government Aid (Calendar 2003)	1,343	7.5	238	183	91
Disparity Reduction Aid (Calendar 2003)	178	1.0	32	17	4
County HACA (Payable 2003)	663	3.7	117	77	26
Criminal Justice Aid (Payable 2003)	30	0.2	5	5	6
Community Corrections Funding (2003)	46	0.3	8	13	14
<b>Total Aids</b>	<b>17,911</b>	<b>100.0</b>	<b>3,171</b>	<b>2,724</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	298	68.7	53	57	58
Agricultural Market Value Credit	136	31.3	24	23	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>434</b>	<b>100.0</b>	<b>77</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	95	67.5	17	11	23
Regular (Renters)	46	32.5	8	13	27
Targeting Refund	0	0.0	0	0	1
<b>Total Property Tax Refunds</b>	<b>141</b>	<b>100.0</b>	<b>25</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$18,486</b>	<b>100.0%</b>	<b>\$3,273</b>	<b>\$2,828</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$2,123	49.4%	\$376	\$391	\$328
City/Town Levy	1,065	24.8	188	212	235
School District Net Tax Capacity Levy	612	14.2	108	109	166
School District Referendum Market Value Levy	135	3.1	24	31	64
Miscellaneous District Levy	164	3.8	29	23	148
State Property Tax Levy	203	4.7	36	56	116
<b>Total Levy</b>	<b>\$4,300</b>	<b>100.0%</b>	<b>\$761</b>	<b>\$822</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>434</b>		<b>77</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>3,867</b>		<b>685</b>	<b>741</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$338,873		\$59,999	\$66,327	\$63,881
Referendum Market Valuation	111,249		\$19,697	\$24,489	\$55,523
Net Tax Capacity (NTC)	2,893		512	596	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.369</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.121</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$2,756	42.2%	\$488	\$572	\$992
Sales/Use Tax (Calendar 2003)	1,346	20.6	238	293	667
Motor Vehicle Sales Tax (Calendar 2002)	727	11.1	129	128	119
Motor Vehicle License Tax (Calendar 2002)	548	8.4	97	97	96
Motor Fuels Tax (Calendar 2002)	765	11.7	135	143	124
Corporate Income Tax (Calendar 2002)	191	2.9	34	50	116
State Property Tax (Payable 2003)	203	3.1	36	56	116
<b>Total State Taxes</b>	<b>\$6,536</b>	<b>100.0%</b>	<b>\$1,157</b>	<b>\$1,339</b>	<b>\$2,230</b>

I. Major State Aids/Credits	BLUE EARTH			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$67,619	58.7%	\$1,177	\$1,079	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	14,205	12.3	247	317	332
Minnesota Family Investment Program	705	0.6	12	11	13
General Assistance including GAMC	1,977	1.7	34	31	50
Social Services	11,338	9.8	197	178	187
Miscellaneous	858	0.7	15	15	23
Total	29,084	25.2	506	553	604
Highway Aid (Calendar 2003)					
County Aid	4,748	4.1	83	124	68
Municipal Aid	1,076	0.9	19	15	22
Township Aid	280	0.2	5	11	6
Total	6,104	5.3	106	150	96
Local Government Aid (Calendar 2003)	9,728	8.4	169	161	91
Disparity Reduction Aid (Calendar 2003)	152	0.1	3	4	4
County HACA (Payable 2003)	1,285	1.1	22	35	26
Criminal Justice Aid (Payable 2003)	376	0.3	7	5	6
Community Corrections Funding (2003)	928	0.8	16	14	14
<b>Total Aids</b>	<b>115,275</b>	<b>100.0</b>	<b>2,007</b>	<b>2,002</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	3,368	90.1	59	67	58
Agricultural Market Value Credit	372	9.9	6	12	5
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>3,740</b>	<b>100.0</b>	<b>65</b>	<b>79</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	646	28.2	11	12	23
Regular (Renters)	1,617	70.6	28	19	27
Targeting Refund	27	1.2	0	0	1
<b>Total Property Tax Refunds</b>	<b>2,290</b>	<b>100.0</b>	<b>40</b>	<b>32</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$121,305</b>	<b>100.0%</b>	<b>\$2,112</b>	<b>\$2,113</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$18,248	40.8%	\$318	\$328	\$328
City/Town Levy	10,525	23.5	183	190	235
School District Net Tax Capacity Levy	5,407	12.1	94	104	166
School District Referendum Market Value Levy	2,801	6.3	49	32	64
Miscellaneous District Levy	1,727	3.9	30	23	148
State Property Tax Levy	6,036	13.5	105	70	116
<b>Total Levy</b>	<b>\$44,743</b>	<b>100.0%</b>	<b>\$779</b>	<b>\$746</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>3,740</b>		<b>65</b>	<b>79</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>41,003</b>		<b>714</b>	<b>667</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$3,241,752		\$56,442	\$62,517	\$63,881
Referendum Market Valuation	2,443,504		\$42,544	\$37,146	\$55,523
Net Tax Capacity (NTC)	36,237		631	622	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.987</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.115</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$43,595	33.4%	\$759	\$690	\$992
Sales/Use Tax (Calendar 2003)	57,129	43.8	995	468	667
Motor Vehicle Sales Tax (Calendar 2002)	6,265	4.8	109	121	119
Motor Vehicle License Tax (Calendar 2002)	4,847	3.7	84	93	96
Motor Fuels Tax (Calendar 2002)	7,091	5.4	123	132	124
Corporate Income Tax (Calendar 2002)	5,445	4.2	95	68	116
State Property Tax (Payable 2003)	6,036	4.6	105	70	116
<b>Total State Taxes</b>	<b>\$130,408</b>	<b>100.0%</b>	<b>\$2,271</b>	<b>\$1,641</b>	<b>\$2,230</b>

I. Major State Aids/Credits	BROWN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$27,942	49.9%	\$1,041	\$1,079	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	10,026	17.9	374	317	332
Minnesota Family Investment Program	196	0.3	7	11	13
General Assistance including GAMC	787	1.4	29	31	50
Social Services	5,571	10.0	208	178	187
Miscellaneous	398	0.7	15	15	23
Total	16,978	30.3	633	553	604
Highway Aid (Calendar 2003)					
County Aid	2,922	5.2	109	124	68
Municipal Aid	546	1.0	20	15	22
Township Aid	549	1.0	20	11	6
Total	4,017	7.2	150	150	96
Local Government Aid (Calendar 2003)	5,670	10.1	211	161	91
Disparity Reduction Aid (Calendar 2003)	65	0.1	2	4	4
County HACA (Payable 2003)	848	1.5	32	35	26
Criminal Justice Aid (Payable 2003)	127	0.2	5	5	6
Community Corrections Funding (2003)	300	0.5	11	14	14
<b>Total Aids</b>	<b>55,946</b>	<b>100.0</b>	<b>2,085</b>	<b>2,002</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,972	85.7	74	67	58
Agricultural Market Value Credit	329	14.3	12	12	5
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>2,302</b>	<b>100.0</b>	<b>86</b>	<b>79</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	434	47.7	16	12	23
Regular (Renters)	472	51.8	18	19	27
Targeting Refund	5	0.5	0	0	1
<b>Total Property Tax Refunds</b>	<b>911</b>	<b>100.0</b>	<b>34</b>	<b>32</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$59,158</b>	<b>100.0%</b>	<b>\$2,205</b>	<b>\$2,113</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$7,501	39.9%	\$280	\$328	\$328
City/Town Levy	5,858	31.2	218	190	235
School District Net Tax Capacity Levy	2,180	11.6	81	104	166
School District Referendum Market Value Levy	907	4.8	34	32	64
Miscellaneous District Levy	781	4.2	29	23	148
State Property Tax Levy	1,551	8.3	58	70	116
<b>Total Levy</b>	<b>\$18,779</b>	<b>100.0%</b>	<b>\$700</b>	<b>\$746</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,302</b>		<b>86</b>	<b>79</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>16,477</b>		<b>614</b>	<b>667</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,550,171		\$57,773	\$62,517	\$63,881
Referendum Market Valuation	908,287		\$33,851	\$37,146	\$55,523
Net Tax Capacity (NTC)	14,878		554	622	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.089</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.100</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$18,280	42.9%	\$681	\$690	\$992
Sales/Use Tax (Calendar 2003)	11,780	27.7	439	468	667
Motor Vehicle Sales Tax (Calendar 2002)	3,439	8.1	128	121	119
Motor Vehicle License Tax (Calendar 2002)	2,589	6.1	97	93	96
Motor Fuels Tax (Calendar 2002)	2,784	6.5	104	132	124
Corporate Income Tax (Calendar 2002)	2,166	5.1	81	68	116
State Property Tax (Payable 2003)	1,551	3.6	58	70	116
<b>Total State Taxes</b>	<b>\$42,590</b>	<b>100.0%</b>	<b>\$1,587</b>	<b>\$1,641</b>	<b>\$2,230</b>

I. Major State Aids/Credits	CARLTON			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$45,076	55.9%	\$1,360	\$1,081	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	13,641	16.9	411	447	332
Minnesota Family Investment Program	421	0.5	13	15	13
General Assistance including GAMC	1,590	2.0	48	68	50
Social Services	8,138	10.1	245	261	187
Miscellaneous	826	1.0	25	29	23
Total	24,616	30.5	742	820	604
Highway Aid (Calendar 2003)					
County Aid	3,249	4.0	98	125	68
Municipal Aid	497	0.6	15	22	22
Township Aid	163	0.2	5	3	6
Total	3,909	4.8	118	150	96
Local Government Aid (Calendar 2003)	4,008	5.0	121	190	91
Disparity Reduction Aid (Calendar 2003)	660	0.8	20	34	4
County HACA (Payable 2003)	1,599	2.0	48	43	26
Criminal Justice Aid (Payable 2003)	184	0.2	6	6	6
Community Corrections Funding (2003)	592	0.7	18	19	14
<b>Total Aids</b>	<b>80,644</b>	<b>100.0</b>	<b>2,432</b>	<b>2,343</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,351	93.7	71	71	58
Agricultural Market Value Credit	158	6.3	5	2	5
Miscellaneous Credits	1	0.0	0	47	4
<b>Total Property Tax Credits</b>	<b>2,510</b>	<b>100.0</b>	<b>76</b>	<b>119</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	736	57.3	22	13	23
Regular (Renters)	545	42.4	16	22	27
Targeting Refund	3	0.3	0	0	1
<b>Total Property Tax Refunds</b>	<b>1,284</b>	<b>100.0</b>	<b>39</b>	<b>35</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$84,437</b>	<b>100.0%</b>	<b>\$2,547</b>	<b>\$2,497</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$12,810	47.1%	\$386	\$397	\$328
City/Town Levy	5,532	20.3	167	180	235
School District Net Tax Capacity Levy	5,010	18.4	151	95	166
School District Referendum Market Value Levy	210	0.8	6	9	64
Miscellaneous District Levy	963	3.5	29	50	148
State Property Tax Levy	2,682	9.9	81	88	116
<b>Total Levy</b>	<b>\$27,207</b>	<b>100.0%</b>	<b>\$821</b>	<b>\$820</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,510</b>		<b>76</b>	<b>119</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>24,698</b>		<b>745</b>	<b>701</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,363,380		\$41,123	\$48,124	\$63,881
Referendum Market Valuation	1,214,987		\$36,647	\$38,532	\$55,523
Net Tax Capacity (NTC)	15,723		474	544	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.544</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.017</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$21,161	40.6%	\$638	\$677	\$992
Sales/Use Tax (Calendar 2003)	13,856	26.6	418	628	667
Motor Vehicle Sales Tax (Calendar 2002)	3,962	7.6	119	121	119
Motor Vehicle License Tax (Calendar 2002)	3,033	5.8	91	94	96
Motor Fuels Tax (Calendar 2002)	5,657	10.8	171	136	124
Corporate Income Tax (Calendar 2002)	1,827	3.5	55	68	116
State Property Tax (Payable 2003)	2,682	5.1	81	88	116
<b>Total State Taxes</b>	<b>\$52,178</b>	<b>100.0%</b>	<b>\$1,574</b>	<b>\$1,813</b>	<b>\$2,230</b>

I. Major State Aids/Credits	CARVER			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$87,357	72.4%	\$1,114	\$1,172	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	12,140	10.1	155	329	332
Minnesota Family Investment Program	231	0.2	3	14	13
General Assistance including GAMC	1,204	1.0	15	58	50
Social Services	7,793	6.5	99	181	187
Miscellaneous	550	0.5	7	26	23
Total	21,918	18.2	279	608	604
Highway Aid (Calendar 2003)					
County Aid	4,079	3.4	52	24	68
Municipal Aid	1,305	1.1	17	28	22
Township Aid	125	0.1	2	0	6
Total	5,509	4.6	70	52	96
Local Government Aid (Calendar 2003)	1,343	1.1	17	67	91
Disparity Reduction Aid (Calendar 2003)	6	0.0	0	1	4
County HACA (Payable 2003)	3,619	3.0	46	17	26
Criminal Justice Aid (Payable 2003)	360	0.3	5	7	6
Community Corrections Funding (2003)	560	0.5	7	14	14
<b>Total Aids</b>	<b>120,672</b>	<b>100.0</b>	<b>1,538</b>	<b>1,938</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	3,809	89.0	49	51	58
Agricultural Market Value Credit	328	7.7	4	1	5
Miscellaneous Credits	145	3.4	2	0	4
<b>Total Property Tax Credits</b>	<b>4,282</b>	<b>100.0</b>	<b>55</b>	<b>52</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	2,121	58.6	27	29	23
Regular (Renters)	1,340	37.0	17	34	27
Targeting Refund	160	4.4	2	2	1
<b>Total Property Tax Refunds</b>	<b>3,621</b>	<b>100.0</b>	<b>46</b>	<b>65</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$128,575</b>	<b>100.0%</b>	<b>\$1,639</b>	<b>\$2,055</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$27,742	29.5%	\$354	\$316	\$328
City/Town Levy	18,775	19.9	239	270	235
School District Net Tax Capacity Levy	16,807	17.9	214	189	166
School District Referendum Market Value Levy	6,053	6.4	77	99	64
Miscellaneous District Levy	17,482	18.6	223	246	148
State Property Tax Levy	7,256	7.7	93	148	116
<b>Total Levy</b>	<b>\$94,115</b>	<b>100.0%</b>	<b>\$1,200</b>	<b>\$1,268</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>4,282</b>		<b>55</b>	<b>52</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>89,833</b>		<b>1,145</b>	<b>1,216</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$5,695,883		\$72,611	\$69,631	\$63,881
Referendum Market Valuation	5,369,664		\$68,452	\$68,916	\$55,523
Net Tax Capacity (NTC)	63,143		805	851	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.252</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.135</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$113,645	58.9%	\$1,449	\$1,228	\$992
Sales/Use Tax (Calendar 2003)	40,202	20.8	512	809	667
Motor Vehicle Sales Tax (Calendar 2002)	8,869	4.6	113	117	119
Motor Vehicle License Tax (Calendar 2002)	7,612	3.9	97	98	96
Motor Fuels Tax (Calendar 2002)	7,889	4.1	101	109	124
Corporate Income Tax (Calendar 2002)	7,445	3.9	95	157	116
State Property Tax (Payable 2003)	7,256	3.8	93	148	116
<b>Total State Taxes</b>	<b>\$192,918</b>	<b>100.0%</b>	<b>\$2,459</b>	<b>\$2,665</b>	<b>\$2,230</b>

I. Major State Aids/Credits	CASS			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$37,496	57.4%	\$1,330	\$1,304	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	11,057	16.9	392	390	332
Minnesota Family Investment Program	668	1.0	24	13	13
General Assistance including GAMC	1,895	2.9	67	47	50
Social Services	6,684	10.2	237	218	187
Miscellaneous	593	0.9	21	22	23
Total	20,896	32.0	741	690	604
Highway Aid (Calendar 2003)					
County Aid	4,459	6.8	158	110	68
Municipal Aid	0	0.0	0	7	22
Township Aid	328	0.5	12	10	6
Total	4,787	7.3	170	128	96
Local Government Aid (Calendar 2003)	899	1.4	32	77	91
Disparity Reduction Aid (Calendar 2003)	16	0.0	1	2	4
County HACA (Payable 2003)	881	1.3	31	33	26
Criminal Justice Aid (Payable 2003)	210	0.3	7	5	6
Community Corrections Funding (2003)	152	0.2	5	14	14
<b>Total Aids</b>	<b>65,335</b>	<b>100.0</b>	<b>2,318</b>	<b>2,254</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,864	91.1	66	67	58
Agricultural Market Value Credit	182	8.9	6	11	5
Miscellaneous Credits	0	0.0	0	7	4
<b>Total Property Tax Credits</b>	<b>2,046</b>	<b>100.0</b>	<b>73</b>	<b>84</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	317	54.8	11	16	23
Regular (Renters)	252	43.6	9	16	27
Targeting Refund	9	1.6	0	0	1
<b>Total Property Tax Refunds</b>	<b>578</b>	<b>100.0</b>	<b>21</b>	<b>33</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$67,960</b>	<b>100.0%</b>	<b>\$2,411</b>	<b>\$2,371</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$12,729	40.1%	\$452	\$350	\$328
City/Town Levy	6,291	19.8	223	211	235
School District Net Tax Capacity Levy	6,005	18.9	213	168	166
School District Referendum Market Value Levy	302	1.0	11	8	64
Miscellaneous District Levy	334	1.1	12	25	148
State Property Tax Levy	6,055	19.1	215	138	116
<b>Total Levy</b>	<b>\$31,715</b>	<b>100.0%</b>	<b>\$1,125</b>	<b>\$899</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,046</b>		<b>73</b>	<b>84</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>29,669</b>		<b>1,052</b>	<b>815</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$2,758,978		\$97,867	\$69,272	\$63,881
Referendum Market Valuation	1,466,933		\$52,035	\$43,199	\$55,523
Net Tax Capacity (NTC)	28,863		1,024	731	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.875</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.021</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$21,170	38.3%	\$751	\$626	\$992
Sales/Use Tax (Calendar 2003)	16,167	29.2	573	566	667
Motor Vehicle Sales Tax (Calendar 2002)	3,340	6.0	118	123	119
Motor Vehicle License Tax (Calendar 2002)	2,577	4.7	91	93	96
Motor Fuels Tax (Calendar 2002)	5,021	9.1	178	155	124
Corporate Income Tax (Calendar 2002)	978	1.8	35	50	116
State Property Tax (Payable 2003)	6,055	10.9	215	138	116
<b>Total State Taxes</b>	<b>\$55,308</b>	<b>100.0%</b>	<b>\$1,962</b>	<b>\$1,751</b>	<b>\$2,230</b>

I. Major State Aids/Credits	CHIPPEWA			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$18,177	53.7%	\$1,417	\$1,368	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	5,780	17.1	451	466	332
Minnesota Family Investment Program	90	0.3	7	6	13
General Assistance including GAMC	369	1.1	29	35	50
Social Services	2,980	8.8	232	235	187
Miscellaneous	297	0.9	23	23	23
Total	9,516	28.1	742	764	604
Highway Aid (Calendar 2003)					
County Aid	2,178	6.4	170	256	68
Municipal Aid	185	0.5	14	4	22
Township Aid	396	1.2	31	37	6
Total	2,760	8.2	215	297	96
Local Government Aid (Calendar 2003)	1,995	5.9	156	183	91
Disparity Reduction Aid (Calendar 2003)	261	0.8	20	17	4
County HACA (Payable 2003)	884	2.6	69	77	26
Criminal Justice Aid (Payable 2003)	58	0.2	5	5	6
Community Corrections Funding (2003)	177	0.5	14	13	14
<b>Total Aids</b>	<b>33,828</b>	<b>100.0</b>	<b>2,637</b>	<b>2,724</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	834	79.6	65	57	58
Agricultural Market Value Credit	213	20.4	17	23	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,047</b>	<b>100.0</b>	<b>82</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	198	45.4	15	11	23
Regular (Renters)	237	54.4	18	13	27
Targeting Refund	1	0.3	0	0	1
<b>Total Property Tax Refunds</b>	<b>436</b>	<b>100.0</b>	<b>34</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$35,311</b>	<b>100.0%</b>	<b>\$2,753</b>	<b>\$2,828</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$4,610	41.6%	\$359	\$391	\$328
City/Town Levy	3,135	28.3	244	212	235
School District Net Tax Capacity Levy	1,663	15.0	130	109	166
School District Referendum Market Value Levy	640	5.8	50	31	64
Miscellaneous District Levy	245	2.2	19	23	148
State Property Tax Levy	777	7.0	61	56	116
<b>Total Levy</b>	<b>\$11,070</b>	<b>100.0%</b>	<b>\$863</b>	<b>\$822</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,047</b>		<b>82</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>10,023</b>		<b>781</b>	<b>741</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$830,202		\$64,723	\$66,327	\$63,881
Referendum Market Valuation	371,715		\$28,979	\$24,489	\$55,523
Net Tax Capacity (NTC)	7,826		610	596	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.223</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.183</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$7,513	39.7%	\$586	\$572	\$992
Sales/Use Tax (Calendar 2003)	5,166	27.3	403	293	667
Motor Vehicle Sales Tax (Calendar 2002)	1,634	8.6	127	128	119
Motor Vehicle License Tax (Calendar 2002)	1,237	6.5	96	97	96
Motor Fuels Tax (Calendar 2002)	1,859	9.8	145	143	124
Corporate Income Tax (Calendar 2002)	760	4.0	59	50	116
State Property Tax (Payable 2003)	777	4.1	61	56	116
<b>Total State Taxes</b>	<b>\$18,946</b>	<b>100.0%</b>	<b>\$1,477</b>	<b>\$1,339</b>	<b>\$2,230</b>

I. Major State Aids/Credits	CHISAGO			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$53,815	66.4%	\$1,158	\$1,227	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	9,411	11.6	203	294	332
Minnesota Family Investment Program	300	0.4	6	10	13
General Assistance including GAMC	1,690	2.1	36	42	50
Social Services	7,153	8.8	154	165	187
Miscellaneous	375	0.5	8	15	23
Total	18,929	23.3	407	526	604
Highway Aid (Calendar 2003)					
County Aid	3,295	4.1	71	107	68
Municipal Aid	398	0.5	9	4	22
Township Aid	167	0.2	4	6	6
Total	3,860	4.8	83	118	96
Local Government Aid (Calendar 2003)	1,319	1.6	28	38	91
Disparity Reduction Aid (Calendar 2003)	10	0.0	0	1	4
County HACA (Payable 2003)	2,113	2.6	45	46	26
Criminal Justice Aid (Payable 2003)	255	0.3	5	6	6
Community Corrections Funding (2003)	796	1.0	17	16	14
<b>Total Aids</b>	<b>81,097</b>	<b>100.0</b>	<b>1,745</b>	<b>1,977</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	3,383	90.3	73	70	58
Agricultural Market Value Credit	354	9.4	8	10	5
Miscellaneous Credits	8	0.2	0	0	4
<b>Total Property Tax Credits</b>	<b>3,745</b>	<b>100.0</b>	<b>81</b>	<b>81</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	1,674	68.7	36	27	23
Regular (Renters)	673	27.6	14	16	27
Targeting Refund	89	3.7	2	1	1
<b>Total Property Tax Refunds</b>	<b>2,436</b>	<b>100.0</b>	<b>52</b>	<b>44</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$87,278</b>	<b>100.0%</b>	<b>\$1,878</b>	<b>\$2,102</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$17,854	41.1%	\$384	\$359	\$328
City/Town Levy	9,752	22.5	210	172	235
School District Net Tax Capacity Levy	9,891	22.8	213	160	166
School District Referendum Market Value Levy	1,828	4.2	39	21	64
Miscellaneous District Levy	1,669	3.8	36	23	148
State Property Tax Levy	2,445	5.6	53	51	116
<b>Total Levy</b>	<b>\$43,438</b>	<b>100.0%</b>	<b>\$935</b>	<b>\$786</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>3,745</b>		<b>81</b>	<b>81</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>39,693</b>		<b>854</b>	<b>705</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$2,710,806		\$58,332	\$50,929	\$63,881
Referendum Market Valuation	2,462,835		\$52,996	\$41,812	\$55,523
Net Tax Capacity (NTC)	28,574		615	527	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.361</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.078</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$44,686	53.4%	\$962	\$723	\$992
Sales/Use Tax (Calendar 2003)	14,428	17.2	310	370	667
Motor Vehicle Sales Tax (Calendar 2002)	6,244	7.5	134	124	119
Motor Vehicle License Tax (Calendar 2002)	4,978	6.0	107	96	96
Motor Fuels Tax (Calendar 2002)	8,793	10.5	189	173	124
Corporate Income Tax (Calendar 2002)	2,083	2.5	45	45	116
State Property Tax (Payable 2003)	2,445	2.9	53	51	116
<b>Total State Taxes</b>	<b>\$83,657</b>	<b>100.0%</b>	<b>\$1,800</b>	<b>\$1,582</b>	<b>\$2,230</b>



I. Major State Aids/Credits	CLAY			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$64,251	54.9%	\$1,237	\$1,115	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	17,371	14.8	334	362	332
Minnesota Family Investment Program	1,017	0.9	20	12	13
General Assistance including GAMC	2,489	2.1	48	39	50
Social Services	14,039	12.0	270	223	187
Miscellaneous	1,157	1.0	22	19	23
Total	36,074	30.8	695	655	604
Highway Aid (Calendar 2003)					
County Aid	3,994	3.4	77	143	68
Municipal Aid	1,152	1.0	22	12	22
Township Aid	570	0.5	11	16	6
Total	5,716	4.9	110	171	96
Local Government Aid (Calendar 2003)	8,862	7.6	171	115	91
Disparity Reduction Aid (Calendar 2003)	29	0.0	1	2	4
County HACA (Payable 2003)	851	0.7	16	40	26
Criminal Justice Aid (Payable 2003)	300	0.3	6	5	6
Community Corrections Funding (2003)	907	0.8	17	12	14
<b>Total Aids</b>	<b>116,990</b>	<b>100.0</b>	<b>2,253</b>	<b>2,116</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	3,371	43.0	65	67	58
Agricultural Market Value Credit	274	3.5	5	12	5
Miscellaneous Credits	4,193	53.5	81	20	4
<b>Total Property Tax Credits</b>	<b>7,838</b>	<b>100.0</b>	<b>151</b>	<b>99</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	558	32.3	11	12	23
Regular (Renters)	1,137	65.7	22	18	27
Targeting Refund	34	2.0	1	0	1
<b>Total Property Tax Refunds</b>	<b>1,729</b>	<b>100.0</b>	<b>33</b>	<b>30</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$126,558</b>	<b>100.0%</b>	<b>\$2,437</b>	<b>\$2,244</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$16,887	48.0%	\$325	\$350	\$328
City/Town Levy	6,976	19.8	134	161	235
School District Net Tax Capacity Levy	7,122	20.2	137	124	166
School District Referendum Market Value Levy	248	0.7	5	14	64
Miscellaneous District Levy	1,625	4.6	31	31	148
State Property Tax Levy	2,315	6.6	45	80	116
<b>Total Levy</b>	<b>\$35,173</b>	<b>100.0%</b>	<b>\$677</b>	<b>\$760</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>7,838</b>		<b>151</b>	<b>99</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>27,335</b>		<b>526</b>	<b>661</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$2,046,887		\$39,413	\$59,978	\$63,881
Referendum Market Valuation	1,575,448		\$30,336	\$36,491	\$55,523
Net Tax Capacity (NTC)	21,539		415	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.503</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.016</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$30,124	43.6%	\$580	\$628	\$992
Sales/Use Tax (Calendar 2003)	17,593	25.5	339	507	667
Motor Vehicle Sales Tax (Calendar 2002)	5,501	8.0	106	120	119
Motor Vehicle License Tax (Calendar 2002)	4,212	6.1	81	91	96
Motor Fuels Tax (Calendar 2002)	7,345	10.6	141	151	124
Corporate Income Tax (Calendar 2002)	2,021	2.9	39	56	116
State Property Tax (Payable 2003)	2,315	3.3	45	80	116
<b>Total State Taxes</b>	<b>\$69,111</b>	<b>100.0%</b>	<b>\$1,331</b>	<b>\$1,633</b>	<b>\$2,230</b>

I. Major State Aids/Credits	CLEARWATER			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$12,232	49.5%	\$1,458	\$1,429	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	5,438	22.0	648	504	332
Minnesota Family Investment Program	235	0.9	28	33	13
General Assistance including GAMC	433	1.8	52	60	50
Social Services	1,754	7.1	209	218	187
Miscellaneous	137	0.6	16	21	23
Total	7,997	32.3	953	835	604
Highway Aid (Calendar 2003)					
County Aid	2,446	9.9	292	184	68
Municipal Aid	0	0.0	0	5	22
Township Aid	151	0.6	18	12	6
Total	2,597	10.5	309	201	96
Local Government Aid (Calendar 2003)	643	2.6	77	73	91
Disparity Reduction Aid (Calendar 2003)	108	0.4	13	3	4
County HACA (Payable 2003)	933	3.8	111	27	26
Criminal Justice Aid (Payable 2003)	45	0.2	5	3	6
Community Corrections Funding (2003)	174	0.7	21	18	14
<b>Total Aids</b>	<b>24,729</b>	<b>100.0</b>	<b>2,947</b>	<b>2,590</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	474	71.9	56	57	58
Agricultural Market Value Credit	185	28.1	22	9	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>659</b>	<b>100.0</b>	<b>79</b>	<b>66</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	155	60.1	18	12	23
Regular (Renters)	101	39.2	12	15	27
Targeting Refund	2	0.7	0	0	1
<b>Total Property Tax Refunds</b>	<b>257</b>	<b>100.0</b>	<b>31</b>	<b>27</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$25,645</b>	<b>100.0%</b>	<b>\$3,057</b>	<b>\$2,682</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$3,955	48.2%	\$471	\$366	\$328
City/Town Levy	1,153	14.1	137	119	235
School District Net Tax Capacity Levy	1,660	20.2	198	172	166
School District Referendum Market Value Levy	23	0.3	3	1	64
Miscellaneous District Levy	247	3.0	29	17	148
State Property Tax Levy	1,160	14.2	138	93	116
<b>Total Levy</b>	<b>\$8,198</b>	<b>100.0%</b>	<b>\$977</b>	<b>\$768</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>659</b>		<b>79</b>	<b>66</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>7,539</b>		<b>899</b>	<b>702</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$383,668		\$45,729	\$47,549	\$63,881
Referendum Market Valuation	256,106		\$30,525	\$32,421	\$55,523
Net Tax Capacity (NTC)	4,475		533	516	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.568</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.009</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$3,557	35.1%	\$424	\$499	\$992
Sales/Use Tax (Calendar 2003)	1,830	18.0	218	507	667
Motor Vehicle Sales Tax (Calendar 2002)	1,016	10.0	121	109	119
Motor Vehicle License Tax (Calendar 2002)	742	7.3	88	81	96
Motor Fuels Tax (Calendar 2002)	1,431	14.1	171	137	124
Corporate Income Tax (Calendar 2002)	410	4.0	49	60	116
State Property Tax (Payable 2003)	1,160	11.4	138	93	116
<b>Total State Taxes</b>	<b>\$10,145</b>	<b>100.0%</b>	<b>\$1,209</b>	<b>\$1,485</b>	<b>\$2,230</b>

I. Major State Aids/Credits	COOK			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$5,046	45.3%	\$956	\$1,081	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	1,796	16.1	340	447	332
Minnesota Family Investment Program	14	0.1	3	15	13
General Assistance including GAMC	256	2.3	49	68	50
Social Services	630	5.7	119	261	187
Miscellaneous	53	0.5	10	29	23
Total	2,749	24.7	521	820	604
Highway Aid (Calendar 2003)					
County Aid	2,132	19.1	404	125	68
Municipal Aid	0	0.0	0	22	22
Township Aid	2	0.0	0	3	6
Total	2,134	19.2	404	150	96
Local Government Aid (Calendar 2003)	234	2.1	44	190	91
Disparity Reduction Aid (Calendar 2003)	6	0.1	1	34	4
County HACA (Payable 2003)	873	7.8	165	43	26
Criminal Justice Aid (Payable 2003)	31	0.3	6	6	6
Community Corrections Funding (2003)	69	0.6	13	19	14
<b>Total Aids</b>	<b>11,141</b>	<b>100.0</b>	<b>2,110</b>	<b>2,343</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	384	45.7	73	71	58
Agricultural Market Value Credit	5	0.6	1	2	5
Miscellaneous Credits	451	53.7	85	47	4
<b>Total Property Tax Credits</b>	<b>840</b>	<b>100.0</b>	<b>159</b>	<b>119</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	46	40.9	9	13	23
Regular (Renters)	65	58.2	12	22	27
Targeting Refund	1	0.9	0	0	1
<b>Total Property Tax Refunds</b>	<b>112</b>	<b>100.0</b>	<b>21</b>	<b>35</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$12,093</b>	<b>100.0%</b>	<b>\$2,290</b>	<b>\$2,497</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$4,119	52.9%	\$780	\$397	\$328
City/Town Levy	758	9.7	144	180	235
School District Net Tax Capacity Levy	228	2.9	43	95	166
School District Referendum Market Value Levy	252	3.2	48	9	64
Miscellaneous District Levy	622	8.0	118	50	148
State Property Tax Levy	1,811	23.3	343	88	116
<b>Total Levy</b>	<b>\$7,790</b>	<b>100.0%</b>	<b>\$1,475</b>	<b>\$820</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>840</b>		<b>159</b>	<b>119</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>6,950</b>		<b>1,316</b>	<b>701</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$728,218		\$137,920	\$48,124	\$63,881
Referendum Market Valuation	325,747		\$61,694	\$38,532	\$55,523
Net Tax Capacity (NTC)	7,536		1,427	544	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.752</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.077</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$3,446	25.2%	\$653	\$677	\$992
Sales/Use Tax (Calendar 2003)	5,308	38.8	1,005	628	667
Motor Vehicle Sales Tax (Calendar 2002)	696	5.1	132	121	119
Motor Vehicle License Tax (Calendar 2002)	554	4.1	105	94	96
Motor Fuels Tax (Calendar 2002)	1,545	11.3	293	136	124
Corporate Income Tax (Calendar 2002)	309	2.3	59	68	116
State Property Tax (Payable 2003)	1,811	13.3	343	88	116
<b>Total State Taxes</b>	<b>\$13,670</b>	<b>100.0%</b>	<b>\$2,589</b>	<b>\$1,813</b>	<b>\$2,230</b>

I. Major State Aids/Credits	COTTONWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$16,619	51.1%	\$1,385	\$1,250	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	5,452	16.8	454	383	332
Minnesota Family Investment Program	104	0.3	9	9	13
General Assistance including GAMC	658	2.0	55	34	50
Social Services	3,266	10.0	272	201	187
Miscellaneous	241	0.7	20	19	23
Total	9,722	29.9	810	646	604
Highway Aid (Calendar 2003)					
County Aid	2,715	8.4	226	225	68
Municipal Aid	0	0.0	0	9	22
Township Aid	366	1.1	31	36	6
Total	3,082	9.5	257	270	96
Local Government Aid (Calendar 2003)	2,082	6.4	174	170	91
Disparity Reduction Aid (Calendar 2003)	115	0.4	10	8	4
County HACA (Payable 2003)	673	2.1	56	47	26
Criminal Justice Aid (Payable 2003)	64	0.2	5	5	6
Community Corrections Funding (2003)	149	0.5	12	14	14
<b>Total Aids</b>	<b>32,505</b>	<b>100.0</b>	<b>2,709</b>	<b>2,409</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	714	75.0	59	61	58
Agricultural Market Value Credit	238	25.0	20	19	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>952</b>	<b>100.0</b>	<b>79</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	138	50.5	12	10	23
Regular (Renters)	132	48.3	11	15	27
Targeting Refund	3	1.2	0	0	1
<b>Total Property Tax Refunds</b>	<b>274</b>	<b>100.0</b>	<b>23</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$33,731</b>	<b>100.0%</b>	<b>\$2,811</b>	<b>\$2,514</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$5,000	47.4%	\$417	\$377	\$328
City/Town Levy	2,334	22.1	194	192	235
School District Net Tax Capacity Levy	1,413	13.4	118	140	166
School District Referendum Market Value Levy	616	5.8	51	27	64
Miscellaneous District Levy	415	3.9	35	31	148
State Property Tax Levy	778	7.4	65	64	116
<b>Total Levy</b>	<b>\$10,555</b>	<b>100.0%</b>	<b>\$880</b>	<b>\$830</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>952</b>		<b>79</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>9,603</b>		<b>800</b>	<b>750</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$935,621		\$77,975	\$70,442	\$63,881
Referendum Market Valuation	309,632		\$25,805	\$28,046	\$55,523
Net Tax Capacity (NTC)	8,544		712	657	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.065</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.199</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$6,673	42.7%	\$556	\$601	\$992
Sales/Use Tax (Calendar 2003)	3,237	20.7	270	376	667
Motor Vehicle Sales Tax (Calendar 2002)	1,520	9.7	127	126	119
Motor Vehicle License Tax (Calendar 2002)	1,136	7.3	95	95	96
Motor Fuels Tax (Calendar 2002)	1,646	10.5	137	159	124
Corporate Income Tax (Calendar 2002)	642	4.1	53	58	116
State Property Tax (Payable 2003)	778	5.0	65	64	116
<b>Total State Taxes</b>	<b>\$15,631</b>	<b>100.0%</b>	<b>\$1,303</b>	<b>\$1,480</b>	<b>\$2,230</b>

I. Major State Aids/Credits	CROW WING			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$69,909	59.5%	\$1,197	\$1,304	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	18,775	16.0	322	390	332
Minnesota Family Investment Program	614	0.5	11	13	13
General Assistance including GAMC	2,559	2.2	44	47	50
Social Services	12,479	10.6	214	218	187
Miscellaneous	1,289	1.1	22	22	23
Total	35,715	30.4	612	690	604
Highway Aid (Calendar 2003)					
County Aid	3,988	3.4	68	110	68
Municipal Aid	726	0.6	12	7	22
Township Aid	286	0.2	5	10	6
Total	5,000	4.3	86	128	96
Local Government Aid (Calendar 2003)	4,421	3.8	76	77	91
Disparity Reduction Aid (Calendar 2003)	35	0.0	1	2	4
County HACA (Payable 2003)	1,501	1.3	26	33	26
Criminal Justice Aid (Payable 2003)	233	0.2	4	5	6
Community Corrections Funding (2003)	760	0.6	13	14	14
<b>Total Aids</b>	<b>117,573</b>	<b>100.0</b>	<b>2,014</b>	<b>2,254</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	3,857	75.1	66	67	58
Agricultural Market Value Credit	196	3.8	3	11	5
Miscellaneous Credits	1,081	21.1	19	7	4
<b>Total Property Tax Credits</b>	<b>5,134</b>	<b>100.0</b>	<b>88</b>	<b>84</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	655	35.0	11	16	23
Regular (Renters)	1,190	63.6	20	16	27
Targeting Refund	26	1.4	0	0	1
<b>Total Property Tax Refunds</b>	<b>1,871</b>	<b>100.0</b>	<b>32</b>	<b>33</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$124,578</b>	<b>100.0%</b>	<b>\$2,134</b>	<b>\$2,371</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$19,413	31.1%	\$332	\$350	\$328
City/Town Levy	16,376	26.2	280	211	235
School District Net Tax Capacity Levy	12,086	19.4	207	168	166
School District Referendum Market Value Levy	562	0.9	10	8	64
Miscellaneous District Levy	1,982	3.2	34	25	148
State Property Tax Levy	11,991	19.2	205	138	116
<b>Total Levy</b>	<b>\$62,411</b>	<b>100.0%</b>	<b>\$1,069</b>	<b>\$899</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>5,134</b>		<b>88</b>	<b>84</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>57,277</b>		<b>981</b>	<b>815</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$5,005,522		\$85,724	\$69,272	\$63,881
Referendum Market Valuation	3,234,370		\$55,392	\$43,199	\$55,523
Net Tax Capacity (NTC)	55,127		944	731	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.900</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.017</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$42,644	32.5%	\$730	\$626	\$992
Sales/Use Tax (Calendar 2003)	50,849	38.8	871	566	667
Motor Vehicle Sales Tax (Calendar 2002)	7,260	5.5	124	123	119
Motor Vehicle License Tax (Calendar 2002)	5,723	4.4	98	93	96
Motor Fuels Tax (Calendar 2002)	8,704	6.6	149	155	124
Corporate Income Tax (Calendar 2002)	4,001	3.1	69	50	116
State Property Tax (Payable 2003)	11,991	9.1	205	138	116
<b>Total State Taxes</b>	<b>\$131,171</b>	<b>100.0%</b>	<b>\$2,246</b>	<b>\$1,751</b>	<b>\$2,230</b>

I. Major State Aids/Credits	DAKOTA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$491,204	75.0%	\$1,308	\$1,172	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	62,356	9.5	166	329	332
Minnesota Family Investment Program	1,911	0.3	5	14	13
General Assistance including GAMC	7,044	1.1	19	58	50
Social Services	46,964	7.2	125	181	187
Miscellaneous	4,256	0.6	11	26	23
Total	122,531	18.7	326	608	604
Highway Aid (Calendar 2003)					
County Aid	9,473	1.4	25	24	68
Municipal Aid	10,332	1.6	28	28	22
Township Aid	235	0.0	1	0	6
Total	20,040	3.1	53	52	96
Local Government Aid (Calendar 2003)	4,768	0.7	13	67	91
Disparity Reduction Aid (Calendar 2003)	5	0.0	0	1	4
County HACA (Payable 2003)	9,881	1.5	26	17	26
Criminal Justice Aid (Payable 2003)	2,095	0.3	6	7	6
Community Corrections Funding (2003)	4,394	0.7	12	14	14
<b>Total Aids</b>	<b>654,917</b>	<b>100.0</b>	<b>1,743</b>	<b>1,938</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	16,631	98.0	44	51	58
Agricultural Market Value Credit	249	1.5	1	1	5
Miscellaneous Credits	93	0.5	0	0	4
<b>Total Property Tax Credits</b>	<b>16,972</b>	<b>100.0</b>	<b>45</b>	<b>52</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	7,507	43.7	20	29	23
Regular (Renters)	9,462	55.1	25	34	27
Targeting Refund	212	1.2	1	2	1
<b>Total Property Tax Refunds</b>	<b>17,181</b>	<b>100.0</b>	<b>46</b>	<b>65</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$689,070</b>	<b>100.0%</b>	<b>\$1,834</b>	<b>\$2,055</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$88,278	21.9%	\$235	\$316	\$328
City/Town Levy	100,784	25.0	268	270	235
School District Net Tax Capacity Levy	66,607	16.5	177	189	166
School District Referendum Market Value Levy	36,361	9.0	97	99	64
Miscellaneous District Levy	66,570	16.5	177	246	148
State Property Tax Levy	44,556	11.1	119	148	116
<b>Total Levy</b>	<b>\$403,157</b>	<b>100.0%</b>	<b>\$1,073</b>	<b>\$1,268</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>16,972</b>		<b>45</b>	<b>52</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>386,184</b>		<b>1,028</b>	<b>1,216</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$26,204,761		\$69,760	\$69,631	\$63,881
Referendum Market Valuation	25,789,260		\$68,654	\$68,916	\$55,523
Net Tax Capacity (NTC)	308,474		821	851	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.999</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.158</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$459,297	49.3%	\$1,223	\$1,228	\$992
Sales/Use Tax (Calendar 2003)	265,892	28.5	708	809	667
Motor Vehicle Sales Tax (Calendar 2002)	44,951	4.8	120	117	119
Motor Vehicle License Tax (Calendar 2002)	38,256	4.1	102	98	96
Motor Fuels Tax (Calendar 2002)	41,477	4.5	110	109	124
Corporate Income Tax (Calendar 2002)	36,899	4.0	98	157	116
State Property Tax (Payable 2003)	44,556	4.8	119	148	116
<b>Total State Taxes</b>	<b>\$931,330</b>	<b>100.0%</b>	<b>\$2,479</b>	<b>\$2,665</b>	<b>\$2,230</b>

I. Major State Aids/Credits	DODGE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$25,763	62.1%	\$1,355	\$1,092	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	4,850	11.7	255	277	332
Minnesota Family Investment Program	104	0.3	5	9	13
General Assistance including GAMC	592	1.4	31	36	50
Social Services	3,065	7.4	161	179	187
Miscellaneous	300	0.7	16	17	23
Total	8,911	21.5	469	519	604
Highway Aid (Calendar 2003)					
County Aid	2,485	6.0	131	91	68
Municipal Aid	0	0.0	0	17	22
Township Aid	218	0.5	11	9	6
Total	2,704	6.5	142	118	96
Local Government Aid (Calendar 2003)	1,945	4.7	102	123	91
Disparity Reduction Aid (Calendar 2003)	818	2.0	43	5	4
County HACA (Payable 2003)	1,026	2.5	54	31	26
Criminal Justice Aid (Payable 2003)	82	0.2	4	6	6
Community Corrections Funding (2003)	262	0.6	14	12	14
<b>Total Aids</b>	<b>41,512</b>	<b>100.0</b>	<b>2,183</b>	<b>1,904</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,377	85.5	72	69	58
Agricultural Market Value Credit	234	14.5	12	8	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,611</b>	<b>100.0</b>	<b>85</b>	<b>77</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	218	49.2	11	15	23
Regular (Renters)	224	50.5	12	20	27
Targeting Refund	1	0.3	0	1	1
<b>Total Property Tax Refunds</b>	<b>443</b>	<b>100.0</b>	<b>23</b>	<b>36</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$43,566</b>	<b>100.0%</b>	<b>\$2,291</b>	<b>\$2,018</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$5,825	42.6%	\$306	\$313	\$328
City/Town Levy	4,097	30.0	215	210	235
School District Net Tax Capacity Levy	2,620	19.2	138	152	166
School District Referendum Market Value Levy	14	0.1	1	38	64
Miscellaneous District Levy	502	3.7	26	28	148
State Property Tax Levy	611	4.5	32	74	116
<b>Total Levy</b>	<b>\$13,669</b>	<b>100.0%</b>	<b>\$719</b>	<b>\$815</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,611</b>		<b>85</b>	<b>77</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>12,058</b>		<b>634</b>	<b>737</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,174,374		\$61,760	\$57,014	\$63,881
Referendum Market Valuation	683,307		\$35,935	\$44,519	\$55,523
Net Tax Capacity (NTC)	11,025		580	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.173</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.002</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$14,730	52.9%	\$775	\$820	\$992
Sales/Use Tax (Calendar 2003)	5,162	18.5	271	484	667
Motor Vehicle Sales Tax (Calendar 2002)	2,315	8.3	122	120	119
Motor Vehicle License Tax (Calendar 2002)	1,793	6.4	94	94	96
Motor Fuels Tax (Calendar 2002)	2,469	8.9	130	131	124
Corporate Income Tax (Calendar 2002)	764	2.7	40	94	116
State Property Tax (Payable 2003)	611	2.2	32	74	116
<b>Total State Taxes</b>	<b>\$27,844</b>	<b>100.0%</b>	<b>\$1,464</b>	<b>\$1,818</b>	<b>\$2,230</b>

I. Major State Aids/Credits	DOUGLAS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$36,753	57.4%	\$1,077	\$1,115	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	10,615	16.6	311	362	332
Minnesota Family Investment Program	183	0.3	5	12	13
General Assistance including GAMC	899	1.4	26	39	50
Social Services	7,006	10.9	205	223	187
Miscellaneous	587	0.9	17	19	23
Total	19,289	30.1	565	655	604
Highway Aid (Calendar 2003)					
County Aid	3,179	5.0	93	143	68
Municipal Aid	373	0.6	11	12	22
Township Aid	283	0.4	8	16	6
Total	3,834	6.0	112	171	96
Local Government Aid (Calendar 2003)	2,159	3.4	63	115	91
Disparity Reduction Aid (Calendar 2003)	15	0.0	0	2	4
County HACA (Payable 2003)	1,509	2.4	44	40	26
Criminal Justice Aid (Payable 2003)	191	0.3	6	5	6
Community Corrections Funding (2003)	318	0.5	9	12	14
<b>Total Aids</b>	<b>64,068</b>	<b>100.0</b>	<b>1,878</b>	<b>2,116</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,415	87.7	71	67	58
Agricultural Market Value Credit	338	12.3	10	12	5
Miscellaneous Credits	0	0.0	0	20	4
<b>Total Property Tax Credits</b>	<b>2,753</b>	<b>100.0</b>	<b>81</b>	<b>99</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	543	41.2	16	12	23
Regular (Renters)	767	58.3	22	18	27
Targeting Refund	6	0.5	0	0	1
<b>Total Property Tax Refunds</b>	<b>1,316</b>	<b>100.0</b>	<b>39</b>	<b>30</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$68,138</b>	<b>100.0%</b>	<b>\$1,997</b>	<b>\$2,244</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$13,398	47.0%	\$393	\$350	\$328
City/Town Levy	6,257	22.0	183	161	235
School District Net Tax Capacity Levy	3,693	13.0	108	124	166
School District Referendum Market Value Levy	173	0.6	5	14	64
Miscellaneous District Levy	735	2.6	22	31	148
State Property Tax Levy	4,235	14.9	124	80	116
<b>Total Levy</b>	<b>\$28,491</b>	<b>100.0%</b>	<b>\$835</b>	<b>\$760</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,753</b>		<b>81</b>	<b>99</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>25,738</b>		<b>755</b>	<b>661</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$2,347,314		\$68,812	\$59,978	\$63,881
Referendum Market Valuation	1,731,646		\$50,764	\$36,491	\$55,523
Net Tax Capacity (NTC)	25,314		742	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.945</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.017</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$27,011	35.0%	\$792	\$628	\$992
Sales/Use Tax (Calendar 2003)	30,101	39.0	882	507	667
Motor Vehicle Sales Tax (Calendar 2002)	4,356	5.6	128	120	119
Motor Vehicle License Tax (Calendar 2002)	3,346	4.3	98	91	96
Motor Fuels Tax (Calendar 2002)	5,593	7.2	164	151	124
Corporate Income Tax (Calendar 2002)	2,515	3.3	74	56	116
State Property Tax (Payable 2003)	4,235	5.5	124	80	116
<b>Total State Taxes</b>	<b>\$77,157</b>	<b>100.0%</b>	<b>\$2,262</b>	<b>\$1,633</b>	<b>\$2,230</b>



I. Major State Aids/Credits	FARIBAULT			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$17,503	47.3%	\$1,113	\$1,079	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance				317	332
Minnesota Family Investment Program		See Note		11	13
General Assistance including GAMC				31	50
Social Services				178	187
Miscellaneous				15	23
Total	11,076	29.9	704	553	604
Highway Aid (Calendar 2003)					
County Aid	3,900	10.5	248	124	68
Municipal Aid	0	0.0	0	15	22
Township Aid	380	1.0	24	11	6
Total	4,279	11.6	272	150	96
Local Government Aid (Calendar 2003)	3,136	8.5	199	161	91
Disparity Reduction Aid (Calendar 2003)	184	0.5	12	4	4
County HACA (Payable 2003)	566	1.5	36	35	26
Criminal Justice Aid (Payable 2003)	78	0.2	5	5	6
Community Corrections Funding (2003)	194	0.5	12	14	14
<b>Total Aids</b>	<b>37,016</b>	<b>100.0</b>	<b>2,354</b>	<b>2,002</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,001	77.2	64	67	58
Agricultural Market Value Credit	296	22.8	19	12	5
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>1,297</b>	<b>100.0</b>	<b>82</b>	<b>79</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	117	40.2	7	12	23
Regular (Renters)	169	58.4	11	19	27
Targeting Refund	4	1.4	0	0	1
<b>Total Property Tax Refunds</b>	<b>290</b>	<b>100.0</b>	<b>18</b>	<b>32</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$38,602</b>	<b>100.0%</b>	<b>\$2,455</b>	<b>\$2,113</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$5,223	45.7%	\$332	\$328	\$328
City/Town Levy	3,656	32.0	233	190	235
School District Net Tax Capacity Levy	1,390	12.1	88	104	166
School District Referendum Market Value Levy	150	1.3	10	32	64
Miscellaneous District Levy	339	3.0	22	23	148
State Property Tax Levy	680	5.9	43	70	116
<b>Total Levy</b>	<b>\$11,439</b>	<b>100.0%</b>	<b>\$728</b>	<b>\$746</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,297</b>		<b>82</b>	<b>79</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>10,142</b>		<b>645</b>	<b>667</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,144,808		\$72,811	\$62,517	\$63,881
Referendum Market Valuation	391,367		\$24,891	\$37,146	\$55,523
Net Tax Capacity (NTC)	10,197		649	622	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.032</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.038</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$8,368	38.5%	\$532	\$690	\$992
Sales/Use Tax (Calendar 2003)	5,503	25.3	350	468	667
Motor Vehicle Sales Tax (Calendar 2002)	2,097	9.6	133	121	119
Motor Vehicle License Tax (Calendar 2002)	1,579	7.3	100	93	96
Motor Fuels Tax (Calendar 2002)	2,738	12.6	174	132	124
Corporate Income Tax (Calendar 2002)	786	3.6	50	68	116
State Property Tax (Payable 2003)	680	3.1	43	70	116
<b>Total State Taxes</b>	<b>\$21,752</b>	<b>100.0%</b>	<b>\$1,383</b>	<b>\$1,641</b>	<b>\$2,230</b>

NOTE: The human service amounts were not available by county for the Human Services Board (Faribault and Martin). The total for the Human Service Board is \$25.9 million, which was allocated to the counties on a per capita basis (\$11.076 million estimated to Faribault county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	FILLMORE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$21,624	46.6%	\$1,015	\$1,092	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	8,345	18.0	392	277	332
Minnesota Family Investment Program	87	0.2	4	9	13
General Assistance including GAMC	930	2.0	44	36	50
Social Services	3,248	7.0	153	179	187
Miscellaneous	339	0.7	16	17	23
Total	12,949	27.9	608	519	604
Highway Aid (Calendar 2003)					
County Aid	6,281	13.5	295	91	68
Municipal Aid	0	0.0	0	17	22
Township Aid	795	1.7	37	9	6
Total	7,076	15.2	332	118	96
Local Government Aid (Calendar 2003)	3,091	6.7	145	123	91
Disparity Reduction Aid (Calendar 2003)	447	1.0	21	5	4
County HACA (Payable 2003)	871	1.9	41	31	26
Criminal Justice Aid (Payable 2003)	72	0.2	3	6	6
Community Corrections Funding (2003)	303	0.7	14	12	14
<b>Total Aids</b>	<b>46,433</b>	<b>100.0</b>	<b>2,181</b>	<b>1,904</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,584	78.0	74	69	58
Agricultural Market Value Credit	446	22.0	21	8	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>2,030</b>	<b>100.0</b>	<b>95</b>	<b>77</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	344	56.9	16	15	23
Regular (Renters)	254	42.0	12	20	27
Targeting Refund	6	1.1	0	1	1
<b>Total Property Tax Refunds</b>	<b>605</b>	<b>100.0</b>	<b>28</b>	<b>36</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$49,068</b>	<b>100.0%</b>	<b>\$2,304</b>	<b>\$2,018</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$5,401	36.2%	\$254	\$313	\$328
City/Town Levy	5,382	36.0	253	210	235
School District Net Tax Capacity Levy	2,042	13.7	96	152	166
School District Referendum Market Value Levy	827	5.5	39	38	64
Miscellaneous District Levy	469	3.1	22	28	148
State Property Tax Levy	818	5.5	38	74	116
<b>Total Levy</b>	<b>\$14,940</b>	<b>100.0%</b>	<b>\$702</b>	<b>\$815</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,030</b>		<b>95</b>	<b>77</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>12,910</b>		<b>606</b>	<b>737</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,280,792		\$60,148	\$57,014	\$63,881
Referendum Market Valuation	666,960		\$31,321	\$44,519	\$55,523
Net Tax Capacity (NTC)	11,622		546	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.134</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.127</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$12,123	42.4%	\$569	\$820	\$992
Sales/Use Tax (Calendar 2003)	7,420	25.9	348	484	667
Motor Vehicle Sales Tax (Calendar 2002)	2,743	9.6	129	120	119
Motor Vehicle License Tax (Calendar 2002)	2,069	7.2	97	94	96
Motor Fuels Tax (Calendar 2002)	2,659	9.3	125	131	124
Corporate Income Tax (Calendar 2002)	773	2.7	36	94	116
State Property Tax (Payable 2003)	818	2.9	38	74	116
<b>Total State Taxes</b>	<b>\$28,604</b>	<b>100.0%</b>	<b>\$1,343</b>	<b>\$1,818</b>	<b>\$2,230</b>

I. Major State Aids/Credits	FREEBORN			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$32,165	48.6%	\$1,004	\$1,092	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	12,279	18.6	383	277	332
Minnesota Family Investment Program	427	0.6	13	9	13
General Assistance including GAMC	1,409	2.1	44	36	50
Social Services	6,075	9.2	190	179	187
Miscellaneous	443	0.7	14	17	23
Total	20,633	31.2	644	519	604
Highway Aid (Calendar 2003)					
County Aid	3,990	6.0	125	91	68
Municipal Aid	629	1.0	20	17	22
Township Aid	238	0.4	7	9	6
Total	4,857	7.3	152	118	96
Local Government Aid (Calendar 2003)	6,403	9.7	200	123	91
Disparity Reduction Aid (Calendar 2003)	123	0.2	4	5	4
County HACA (Payable 2003)	1,247	1.9	39	31	26
Criminal Justice Aid (Payable 2003)	167	0.3	5	6	6
Community Corrections Funding (2003)	561	0.8	18	12	14
<b>Total Aids</b>	<b>66,156</b>	<b>100.0</b>	<b>2,065</b>	<b>1,904</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,370	86.5	74	69	58
Agricultural Market Value Credit	369	13.5	12	8	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>2,738</b>	<b>100.0</b>	<b>85</b>	<b>77</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	374	33.4	12	15	23
Regular (Renters)	633	56.5	20	20	27
Targeting Refund	114	10.2	4	1	1
<b>Total Property Tax Refunds</b>	<b>1,121</b>	<b>100.0</b>	<b>35</b>	<b>36</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$70,015</b>	<b>100.0%</b>	<b>\$2,186</b>	<b>\$2,018</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$11,069	46.1%	\$346	\$313	\$328
City/Town Levy	4,128	17.2	129	210	235
School District Net Tax Capacity Levy	4,671	19.5	146	152	166
School District Referendum Market Value Levy	1,382	5.8	43	38	64
Miscellaneous District Levy	413	1.7	13	28	148
State Property Tax Levy	2,325	9.7	73	74	116
<b>Total Levy</b>	<b>\$23,989</b>	<b>100.0%</b>	<b>\$749</b>	<b>\$815</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,738</b>		<b>85</b>	<b>77</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>21,250</b>		<b>663</b>	<b>737</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,818,709		\$56,773	\$57,014	\$63,881
Referendum Market Valuation	1,102,702		\$34,422	\$44,519	\$55,523
Net Tax Capacity (NTC)	18,290		571	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.109</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.125</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$19,001	36.3%	\$593	\$820	\$992
Sales/Use Tax (Calendar 2003)	15,636	29.8	488	484	667
Motor Vehicle Sales Tax (Calendar 2002)	4,030	7.7	126	120	119
Motor Vehicle License Tax (Calendar 2002)	3,052	5.8	95	94	96
Motor Fuels Tax (Calendar 2002)	6,384	12.2	199	131	124
Corporate Income Tax (Calendar 2002)	1,977	3.8	62	94	116
State Property Tax (Payable 2003)	2,325	4.4	73	74	116
<b>Total State Taxes</b>	<b>\$52,406</b>	<b>100.0%</b>	<b>\$1,636</b>	<b>\$1,818</b>	<b>\$2,230</b>

I. Major State Aids/Credits	GOODHUE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$48,437	61.4%	\$1,072	\$1,092	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	12,960	16.4	287	277	332
Minnesota Family Investment Program	226	0.3	5	9	13
General Assistance including GAMC	1,114	1.4	25	36	50
Social Services	6,948	8.8	154	179	187
Miscellaneous	513	0.7	11	17	23
Total	21,762	27.6	482	519	604
Highway Aid (Calendar 2003)					
County Aid	4,197	5.3	93	91	68
Municipal Aid	704	0.9	16	17	22
Township Aid	514	0.7	11	9	6
Total	5,415	6.9	120	118	96
Local Government Aid (Calendar 2003)	1,960	2.5	43	123	91
Disparity Reduction Aid (Calendar 2003)	90	0.1	2	5	4
County HACA (Payable 2003)	312	0.4	7	31	26
Criminal Justice Aid (Payable 2003)	288	0.4	6	6	6
Community Corrections Funding (2003)	618	0.8	14	12	14
<b>Total Aids</b>	<b>78,883</b>	<b>100.0</b>	<b>1,746</b>	<b>1,904</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,888	85.5	64	69	58
Agricultural Market Value Credit	491	14.5	11	8	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>3,379</b>	<b>100.0</b>	<b>75</b>	<b>77</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	1,214	56.1	27	15	23
Regular (Renters)	921	42.5	20	20	27
Targeting Refund	29	1.3	1	1	1
<b>Total Property Tax Refunds</b>	<b>2,164</b>	<b>100.0</b>	<b>48</b>	<b>36</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$84,426</b>	<b>100.0%</b>	<b>\$1,869</b>	<b>\$2,018</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$22,291	38.2%	\$493	\$313	\$328
City/Town Levy	18,423	31.6	408	210	235
School District Net Tax Capacity Levy	10,096	17.3	223	152	166
School District Referendum Market Value Levy	404	0.7	9	38	64
Miscellaneous District Levy	2,639	4.5	58	28	148
State Property Tax Levy	4,488	7.7	99	74	116
<b>Total Levy</b>	<b>\$58,341</b>	<b>100.0%</b>	<b>\$1,291</b>	<b>\$815</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>3,379</b>		<b>75</b>	<b>77</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>54,961</b>		<b>1,216</b>	<b>737</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$3,310,124		\$73,260	\$57,014	\$63,881
Referendum Market Valuation	2,607,407		\$57,708	\$44,519	\$55,523
Net Tax Capacity (NTC)	37,903		839	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.407</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.015</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$38,879	47.1%	\$860	\$820	\$992
Sales/Use Tax (Calendar 2003)	17,831	21.6	395	484	667
Motor Vehicle Sales Tax (Calendar 2002)	5,796	7.0	128	120	119
Motor Vehicle License Tax (Calendar 2002)	4,545	5.5	101	94	96
Motor Fuels Tax (Calendar 2002)	7,284	8.8	161	131	124
Corporate Income Tax (Calendar 2002)	3,651	4.4	81	94	116
State Property Tax (Payable 2003)	4,488	5.4	99	74	116
<b>Total State Taxes</b>	<b>\$82,473</b>	<b>100.0%</b>	<b>\$1,825</b>	<b>\$1,818</b>	<b>\$2,230</b>

I. Major State Aids/Credits	GRANT			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$9,879	54.5%	\$1,583	\$1,115	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	2,770	15.3	444	362	332
Minnesota Family Investment Program	67	0.4	11	12	13
General Assistance including GAMC	232	1.3	37	39	50
Social Services	1,394	7.7	223	223	187
Miscellaneous	121	0.7	19	19	23
<b>Total</b>	<b>4,584</b>	<b>25.3</b>	<b>734</b>	<b>655</b>	<b>604</b>
Highway Aid (Calendar 2003)					
County Aid	1,970	10.9	316	143	68
Municipal Aid	0	0.0	0	12	22
Township Aid	203	1.1	32	16	6
<b>Total</b>	<b>2,172</b>	<b>12.0</b>	<b>348</b>	<b>171</b>	<b>96</b>
Local Government Aid (Calendar 2003)	840	4.6	135	115	91
Disparity Reduction Aid (Calendar 2003)	15	0.1	2	2	4
County HACA (Payable 2003)	540	3.0	87	40	26
Criminal Justice Aid (Payable 2003)	35	0.2	6	5	6
Community Corrections Funding (2003)	47	0.3	7	12	14
<b>Total Aids</b>	<b>18,111</b>	<b>100.0</b>	<b>2,902</b>	<b>2,116</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	395	70.7	63	67	58
Agricultural Market Value Credit	157	28.2	25	12	5
Miscellaneous Credits	6	1.1	1	20	4
<b>Total Property Tax Credits</b>	<b>558</b>	<b>100.0</b>	<b>89</b>	<b>99</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	67	48.0	11	12	23
Regular (Renters)	71	50.6	11	18	27
Targeting Refund	2	1.4	0	0	1
<b>Total Property Tax Refunds</b>	<b>140</b>	<b>100.0</b>	<b>22</b>	<b>30</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$18,808</b>	<b>100.0%</b>	<b>\$3,014</b>	<b>\$2,244</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$2,728	47.7%	\$437	\$350	\$328
City/Town Levy	1,356	23.7	217	161	235
School District Net Tax Capacity Levy	864	15.1	138	124	166
School District Referendum Market Value Levy	198	3.5	32	14	64
Miscellaneous District Levy	274	4.8	44	31	148
State Property Tax Levy	292	5.1	47	80	116
<b>Total Levy</b>	<b>\$5,712</b>	<b>100.0%</b>	<b>\$915</b>	<b>\$760</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>558</b>		<b>89</b>	<b>99</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>5,154</b>		<b>826</b>	<b>661</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$477,078		\$76,443	\$59,978	\$63,881
Referendum Market Valuation	164,538		\$26,364	\$36,491	\$55,523
Net Tax Capacity (NTC)	4,204		674	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.239</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.120</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$4,054	44.4%	\$650	\$628	\$992
Sales/Use Tax (Calendar 2003)	1,680	18.4	269	507	667
Motor Vehicle Sales Tax (Calendar 2002)	855	9.4	137	120	119
Motor Vehicle License Tax (Calendar 2002)	643	7.0	103	91	96
Motor Fuels Tax (Calendar 2002)	1,371	15.0	220	151	124
Corporate Income Tax (Calendar 2002)	240	2.6	38	56	116
State Property Tax (Payable 2003)	292	3.2	47	80	116
<b>Total State Taxes</b>	<b>\$9,136</b>	<b>100.0%</b>	<b>\$1,464</b>	<b>\$1,633</b>	<b>\$2,230</b>

I. Major State Aids/Credits	HENNEPIN			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$1,194,479	52.4%	\$1,048	\$1,172	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	477,877	21.0	419	329	332
Minnesota Family Investment Program	19,564	0.9	17	14	13
General Assistance including GAMC	102,409	4.5	90	58	50
Social Services	245,607	10.8	215	181	187
Miscellaneous	43,656	1.9	38	26	23
Total	889,113	39.0	780	608	604
Highway Aid (Calendar 2003)					
County Aid	22,514	1.0	20	24	68
Municipal Aid	34,311	1.5	30	28	22
Township Aid	12	0.0	0	0	6
Total	56,837	2.5	50	52	96
Local Government Aid (Calendar 2003)	102,119	4.5	90	67	91
Disparity Reduction Aid (Calendar 2003)	752	0.0	1	1	4
County HACA (Payable 2003)	9,188	0.4	8	17	26
Criminal Justice Aid (Payable 2003)	8,689	0.4	8	7	6
Community Corrections Funding (2003)	16,529	0.7	15	14	14
<b>Total Aids</b>	<b>2,277,706</b>	<b>100.0</b>	<b>1,998</b>	<b>1,938</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	57,437	99.7	50	51	58
Agricultural Market Value Credit	142	0.2	0	1	5
Miscellaneous Credits	43	0.1	0	0	4
<b>Total Property Tax Credits</b>	<b>57,622</b>	<b>100.0</b>	<b>51</b>	<b>52</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	43,215	46.6	38	29	23
Regular (Renters)	46,773	50.4	41	34	27
Targeting Refund	2,820	3.0	2	2	1
<b>Total Property Tax Refunds</b>	<b>92,808</b>	<b>100.0</b>	<b>81</b>	<b>65</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$2,428,136</b>	<b>100.0%</b>	<b>\$2,130</b>	<b>\$2,055</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$442,083	24.6%	\$388	\$316	\$328
City/Town Levy	375,546	20.9	329	270	235
School District Net Tax Capacity Levy	237,487	13.2	208	189	166
School District Referendum Market Value Levy	126,940	7.1	111	99	64
Miscellaneous District Levy	390,456	21.7	343	246	148
State Property Tax Levy	224,553	12.5	197	148	116
<b>Total Levy</b>	<b>\$1,797,065</b>	<b>100.0%</b>	<b>\$1,577</b>	<b>\$1,268</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>57,622</b>		<b>51</b>	<b>52</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>1,739,443</b>		<b>1,526</b>	<b>1,216</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$88,599,858		\$77,730	\$69,631	\$63,881
Referendum Market Valuation	88,257,833		\$77,430	\$68,916	\$55,523
Net Tax Capacity (NTC)	1,126,531		988	851	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.260</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.151</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$1,564,614	43.6%	\$1,373	\$1,228	\$992
Sales/Use Tax (Calendar 2003)	1,180,544	32.9	1,036	809	667
Motor Vehicle Sales Tax (Calendar 2002)	131,097	3.7	115	117	119
Motor Vehicle License Tax (Calendar 2002)	109,996	3.1	97	98	96
Motor Fuels Tax (Calendar 2002)	125,768	3.5	110	109	124
Corporate Income Tax (Calendar 2002)	252,836	7.0	222	157	116
State Property Tax (Payable 2003)	224,553	6.3	197	148	116
<b>Total State Taxes</b>	<b>\$3,589,408</b>	<b>100.0%</b>	<b>\$3,149</b>	<b>\$2,665</b>	<b>\$2,230</b>

I. Major State Aids/Credits	HOUSTON			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$24,982	58.1%	\$1,251	\$1,092	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	5,706	13.3	286	277	332
Minnesota Family Investment Program	135	0.3	7	9	13
General Assistance including GAMC	469	1.1	24	36	50
Social Services	3,962	9.2	198	179	187
Miscellaneous	251	0.6	13	17	23
Total	10,525	24.5	527	519	604
Highway Aid (Calendar 2003)					
County Aid	3,479	8.1	174	91	68
Municipal Aid	197	0.5	10	17	22
Township Aid	421	1.0	21	9	6
Total	4,096	9.5	205	118	96
Local Government Aid (Calendar 2003)	1,856	4.3	93	123	91
Disparity Reduction Aid (Calendar 2003)	320	0.7	16	5	4
County HACA (Payable 2003)	1,006	2.3	50	31	26
Criminal Justice Aid (Payable 2003)	83	0.2	4	6	6
Community Corrections Funding (2003)	152	0.4	8	12	14
<b>Total Aids</b>	<b>43,018</b>	<b>100.0</b>	<b>2,155</b>	<b>1,904</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,475	82.1	74	69	58
Agricultural Market Value Credit	321	17.9	16	8	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,796</b>	<b>100.0</b>	<b>90</b>	<b>77</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	401	63.1	20	15	23
Regular (Renters)	200	31.4	10	20	27
Targeting Refund	35	5.5	2	1	1
<b>Total Property Tax Refunds</b>	<b>636</b>	<b>100.0</b>	<b>32</b>	<b>36</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$45,451</b>	<b>100.0%</b>	<b>\$2,277</b>	<b>\$2,018</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$5,171	38.4%	\$259	\$313	\$328
City/Town Levy	4,148	30.8	208	210	235
School District Net Tax Capacity Levy	2,473	18.4	124	152	166
School District Referendum Market Value Levy	848	6.3	42	38	64
Miscellaneous District Levy	162	1.2	8	28	148
State Property Tax Levy	670	5.0	34	74	116
<b>Total Levy</b>	<b>\$13,473</b>	<b>100.0%</b>	<b>\$675</b>	<b>\$815</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,796</b>		<b>90</b>	<b>77</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>11,676</b>		<b>585</b>	<b>737</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$977,976		\$48,985	\$57,014	\$63,881
Referendum Market Valuation	683,041		\$34,212	\$44,519	\$55,523
Net Tax Capacity (NTC)	9,265		464	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.289</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.124</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$12,526	51.5%	\$627	\$820	\$992
Sales/Use Tax (Calendar 2003)	4,045	16.6	203	484	667
Motor Vehicle Sales Tax (Calendar 2002)	2,464	10.1	123	120	119
Motor Vehicle License Tax (Calendar 2002)	1,886	7.8	94	94	96
Motor Fuels Tax (Calendar 2002)	2,128	8.7	107	131	124
Corporate Income Tax (Calendar 2002)	615	2.5	31	94	116
State Property Tax (Payable 2003)	670	2.8	34	74	116
<b>Total State Taxes</b>	<b>\$24,335</b>	<b>100.0%</b>	<b>\$1,219</b>	<b>\$1,818</b>	<b>\$2,230</b>

I. Major State Aids/Credits	HUBBARD			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$19,597	53.9%	\$1,052	\$1,429	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	7,191	19.8	386	504	332
Minnesota Family Investment Program	253	0.7	14	33	13
General Assistance including GAMC	704	1.9	38	60	50
Social Services	3,510	9.6	188	218	187
Miscellaneous	292	0.8	16	21	23
Total	11,950	32.8	641	835	604
Highway Aid (Calendar 2003)					
County Aid	3,015	8.3	162	184	68
Municipal Aid	0	0.0	0	5	22
Township Aid	243	0.7	13	12	6
Total	3,258	9.0	175	201	96
Local Government Aid (Calendar 2003)	720	2.0	39	73	91
Disparity Reduction Aid (Calendar 2003)	0	0.0	0	3	4
County HACA (Payable 2003)	637	1.8	34	27	26
Criminal Justice Aid (Payable 2003)	131	0.4	7	3	6
Community Corrections Funding (2003)	85	0.2	5	18	14
<b>Total Aids</b>	<b>36,378</b>	<b>100.0</b>	<b>1,952</b>	<b>2,590</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,376	90.7	74	57	58
Agricultural Market Value Credit	140	9.3	8	9	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,516</b>	<b>100.0</b>	<b>81</b>	<b>66</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	305	52.5	16	12	23
Regular (Renters)	272	46.8	15	15	27
Targeting Refund	4	0.8	0	0	1
<b>Total Property Tax Refunds</b>	<b>581</b>	<b>100.0</b>	<b>31</b>	<b>27</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$38,476</b>	<b>100.0%</b>	<b>\$2,065</b>	<b>\$2,682</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$6,855	37.1%	\$368	\$366	\$328
City/Town Levy	3,565	19.3	191	119	235
School District Net Tax Capacity Levy	4,856	26.3	261	172	166
School District Referendum Market Value Levy	29	0.2	2	1	64
Miscellaneous District Levy	284	1.5	15	17	148
State Property Tax Levy	2,897	15.7	155	93	116
<b>Total Levy</b>	<b>\$18,485</b>	<b>100.0%</b>	<b>\$992</b>	<b>\$768</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,516</b>		<b>81</b>	<b>66</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>16,969</b>		<b>911</b>	<b>702</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,508,825		\$80,967	\$47,549	\$63,881
Referendum Market Valuation	917,537		\$49,237	\$32,421	\$55,523
Net Tax Capacity (NTC)	15,986		858	516	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.971</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.003</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$10,886	37.2%	\$584	\$499	\$992
Sales/Use Tax (Calendar 2003)	7,863	26.9	422	507	667
Motor Vehicle Sales Tax (Calendar 2002)	2,287	7.8	123	109	119
Motor Vehicle License Tax (Calendar 2002)	1,716	5.9	92	81	96
Motor Fuels Tax (Calendar 2002)	2,855	9.8	153	137	124
Corporate Income Tax (Calendar 2002)	733	2.5	39	60	116
State Property Tax (Payable 2003)	2,897	9.9	155	93	116
<b>Total State Taxes</b>	<b>\$29,237</b>	<b>100.0%</b>	<b>\$1,569</b>	<b>\$1,485</b>	<b>\$2,230</b>



I. Major State Aids/Credits	ISANTI			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$39,545	63.6%	\$1,120	\$1,227	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	8,967	14.4	254	294	332
Minnesota Family Investment Program	264	0.4	7	10	13
General Assistance including GAMC	1,084	1.7	31	42	50
Social Services	5,588	9.0	158	165	187
Miscellaneous	535	0.9	15	15	23
Total	16,437	26.4	465	526	604
Highway Aid (Calendar 2003)					
County Aid	2,313	3.7	65	107	68
Municipal Aid	253	0.4	7	4	22
Township Aid	185	0.3	5	6	6
Total	2,751	4.4	78	118	96
Local Government Aid (Calendar 2003)	873	1.4	25	38	91
Disparity Reduction Aid (Calendar 2003)	75	0.1	2	1	4
County HACA (Payable 2003)	1,876	3.0	53	46	26
Criminal Justice Aid (Payable 2003)	173	0.3	5	6	6
Community Corrections Funding (2003)	445	0.7	13	16	14
<b>Total Aids</b>	<b>62,175</b>	<b>100.0</b>	<b>1,760</b>	<b>1,977</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,465	87.5	70	70	58
Agricultural Market Value Credit	351	12.5	10	10	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>2,816</b>	<b>100.0</b>	<b>80</b>	<b>81</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	956	61.6	27	27	23
Regular (Renters)	587	37.8	17	16	27
Targeting Refund	9	0.6	0	1	1
<b>Total Property Tax Refunds</b>	<b>1,552</b>	<b>100.0</b>	<b>44</b>	<b>44</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$66,542</b>	<b>100.0%</b>	<b>\$1,884</b>	<b>\$2,102</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$10,767	40.4%	\$305	\$359	\$328
City/Town Levy	7,696	28.9	218	172	235
School District Net Tax Capacity Levy	6,199	23.2	176	160	166
School District Referendum Market Value Levy	86	0.3	2	21	64
Miscellaneous District Levy	454	1.7	13	23	148
State Property Tax Levy	1,473	5.5	42	51	116
<b>Total Levy</b>	<b>\$26,675</b>	<b>100.0%</b>	<b>\$755</b>	<b>\$786</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,816</b>		<b>80</b>	<b>81</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>23,859</b>		<b>676</b>	<b>705</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,724,083		\$48,812	\$50,929	\$63,881
Referendum Market Valuation	1,499,665		\$42,458	\$41,812	\$55,523
Net Tax Capacity (NTC)	17,858		506	527	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.401</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.006</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$25,996	44.5%	\$736	\$723	\$992
Sales/Use Tax (Calendar 2003)	18,278	31.3	517	370	667
Motor Vehicle Sales Tax (Calendar 2002)	4,116	7.1	117	124	119
Motor Vehicle License Tax (Calendar 2002)	3,203	5.5	91	96	96
Motor Fuels Tax (Calendar 2002)	3,865	6.6	109	173	124
Corporate Income Tax (Calendar 2002)	1,448	2.5	41	45	116
State Property Tax (Payable 2003)	1,473	2.5	42	51	116
<b>Total State Taxes</b>	<b>\$58,379</b>	<b>100.0%</b>	<b>\$1,653</b>	<b>\$1,582</b>	<b>\$2,230</b>

I. Major State Aids/Credits	ITASCA			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$52,826	52.8%	\$1,195	\$1,081	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	17,912	17.9	405	447	332
Minnesota Family Investment Program	466	0.5	11	15	13
General Assistance including GAMC	2,166	2.2	49	68	50
Social Services	11,399	11.4	258	261	187
Miscellaneous	1,041	1.0	24	29	23
Total	32,983	33.0	746	820	604
Highway Aid (Calendar 2003)					
County Aid	7,077	7.1	160	125	68
Municipal Aid	344	0.3	8	22	22
Township Aid	190	0.2	4	3	6
Total	7,611	7.6	172	150	96
Local Government Aid (Calendar 2003)	4,043	4.0	91	190	91
Disparity Reduction Aid (Calendar 2003)	290	0.3	7	34	4
County HACA (Payable 2003)	1,617	1.6	37	43	26
Criminal Justice Aid (Payable 2003)	191	0.2	4	6	6
Community Corrections Funding (2003)	429	0.4	10	19	14
<b>Total Aids</b>	<b>99,990</b>	<b>100.0</b>	<b>2,262</b>	<b>2,343</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	3,174	43.6	72	71	58
Agricultural Market Value Credit	112	1.5	3	2	5
Miscellaneous Credits	3,988	54.8	90	47	4
<b>Total Property Tax Credits</b>	<b>7,274</b>	<b>100.0</b>	<b>165</b>	<b>119</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	435	34.9	10	13	23
Regular (Renters)	796	63.8	18	22	27
Targeting Refund	16	1.3	0	0	1
<b>Total Property Tax Refunds</b>	<b>1,247</b>	<b>100.0</b>	<b>28</b>	<b>35</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$108,510</b>	<b>100.0%</b>	<b>\$2,455</b>	<b>\$2,497</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$20,702	45.0%	\$468	\$397	\$328
City/Town Levy	11,518	25.0	261	180	235
School District Net Tax Capacity Levy	6,686	14.5	151	95	166
School District Referendum Market Value Levy	458	1.0	10	9	64
Miscellaneous District Levy	1,771	3.8	40	50	148
State Property Tax Levy	4,913	10.7	111	88	116
<b>Total Levy</b>	<b>\$46,047</b>	<b>100.0%</b>	<b>\$1,042</b>	<b>\$820</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>7,274</b>		<b>165</b>	<b>119</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>38,774</b>		<b>877</b>	<b>701</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$2,626,959		\$59,436	\$48,124	\$63,881
Referendum Market Valuation	2,050,765		\$46,400	\$38,532	\$55,523
Net Tax Capacity (NTC)	31,047		702	544	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.303</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.022</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$28,094	38.1%	\$636	\$677	\$992
Sales/Use Tax (Calendar 2003)	22,590	30.6	511	628	667
Motor Vehicle Sales Tax (Calendar 2002)	5,728	7.8	130	121	119
Motor Vehicle License Tax (Calendar 2002)	4,401	6.0	100	94	96
Motor Fuels Tax (Calendar 2002)	5,648	7.7	128	136	124
Corporate Income Tax (Calendar 2002)	2,433	3.3	55	68	116
State Property Tax (Payable 2003)	4,913	6.7	111	88	116
<b>Total State Taxes</b>	<b>\$73,809</b>	<b>100.0%</b>	<b>\$1,670</b>	<b>\$1,813</b>	<b>\$2,230</b>

I. Major State Aids/Credits	JACKSON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$12,212	48.6%	\$1,094	\$1,250	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	3,588	14.3	321	383	332
Minnesota Family Investment Program	68	0.3	6	9	13
General Assistance including GAMC	344	1.4	31	34	50
Social Services	2,013	8.0	180	201	187
Miscellaneous	164	0.7	15	19	23
Total	6,177	24.6	553	646	604
Highway Aid (Calendar 2003)					
County Aid	3,351	13.3	300	225	68
Municipal Aid	0	0.0	0	9	22
Township Aid	427	1.7	38	36	6
Total	3,779	15.0	338	270	96
Local Government Aid (Calendar 2003)	2,084	8.3	187	170	91
Disparity Reduction Aid (Calendar 2003)	132	0.5	12	8	4
County HACA (Payable 2003)	605	2.4	54	47	26
Criminal Justice Aid (Payable 2003)	56	0.2	5	5	6
Community Corrections Funding (2003)	74	0.3	7	14	14
<b>Total Aids</b>	<b>25,119</b>	<b>100.0</b>	<b>2,249</b>	<b>2,409</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	717	71.2	64	61	58
Agricultural Market Value Credit	290	28.8	26	19	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,007</b>	<b>100.0</b>	<b>90</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	101	46.4	9	10	23
Regular (Renters)	115	52.9	10	15	27
Targeting Refund	1	0.7	0	0	1
<b>Total Property Tax Refunds</b>	<b>218</b>	<b>100.0</b>	<b>19</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$26,344</b>	<b>100.0%</b>	<b>\$2,359</b>	<b>\$2,514</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$5,943	50.3%	\$532	\$377	\$328
City/Town Levy	2,226	18.8	199	192	235
School District Net Tax Capacity Levy	2,547	21.5	228	140	166
School District Referendum Market Value Levy	180	1.5	16	27	64
Miscellaneous District Levy	292	2.5	26	31	148
State Property Tax Levy	632	5.4	57	64	116
<b>Total Levy</b>	<b>\$11,821</b>	<b>100.0%</b>	<b>\$1,058</b>	<b>\$830</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,007</b>		<b>90</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>10,814</b>		<b>968</b>	<b>750</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,030,765		\$92,296	\$70,442	\$63,881
Referendum Market Valuation	294,001		\$26,325	\$28,046	\$55,523
Net Tax Capacity (NTC)	9,085		813	657	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.209</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.061</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$5,293	37.1%	\$474	\$601	\$992
Sales/Use Tax (Calendar 2003)	2,519	17.6	226	376	667
Motor Vehicle Sales Tax (Calendar 2002)	1,423	10.0	127	126	119
Motor Vehicle License Tax (Calendar 2002)	1,057	7.4	95	95	96
Motor Fuels Tax (Calendar 2002)	2,747	19.2	246	159	124
Corporate Income Tax (Calendar 2002)	611	4.3	55	58	116
State Property Tax (Payable 2003)	632	4.4	57	64	116
<b>Total State Taxes</b>	<b>\$14,284</b>	<b>100.0%</b>	<b>\$1,279</b>	<b>\$1,480</b>	<b>\$2,230</b>

I. Major State Aids/Credits	KANABEC			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$17,490	57.0%	\$1,105	\$1,227	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	5,260	17.1	332	294	332
Minnesota Family Investment Program	227	0.7	14	10	13
General Assistance including GAMC	602	2.0	38	42	50
Social Services	2,623	8.5	166	165	187
Miscellaneous	254	0.8	16	15	23
Total	8,966	29.2	566	526	604
Highway Aid (Calendar 2003)					
County Aid	1,970	6.4	124	107	68
Municipal Aid	0	0.0	0	4	22
Township Aid	125	0.4	8	6	6
Total	2,094	6.8	132	118	96
Local Government Aid (Calendar 2003)	745	2.4	47	38	91
Disparity Reduction Aid (Calendar 2003)	8	0.0	0	1	4
County HACA (Payable 2003)	1,041	3.4	66	46	26
Criminal Justice Aid (Payable 2003)	93	0.3	6	6	6
Community Corrections Funding (2003)	244	0.8	15	16	14
<b>Total Aids</b>	<b>30,681</b>	<b>100.0</b>	<b>1,938</b>	<b>1,977</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,120	82.0	71	70	58
Agricultural Market Value Credit	246	18.0	16	10	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,366</b>	<b>100.0</b>	<b>86</b>	<b>81</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	401	57.9	25	27	23
Regular (Renters)	288	41.7	18	16	27
Targeting Refund	3	0.4	0	1	1
<b>Total Property Tax Refunds</b>	<b>692</b>	<b>100.0</b>	<b>44</b>	<b>44</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$32,740</b>	<b>100.0%</b>	<b>\$2,068</b>	<b>\$2,102</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$6,311	62.8%	\$399	\$359	\$328
City/Town Levy	1,294	12.9	82	172	235
School District Net Tax Capacity Levy	1,687	16.8	107	160	166
School District Referendum Market Value Levy	107	1.1	7	21	64
Miscellaneous District Levy	155	1.5	10	23	148
State Property Tax Levy	497	4.9	31	51	116
<b>Total Levy</b>	<b>\$10,050</b>	<b>100.0%</b>	<b>\$635</b>	<b>\$786</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,366</b>		<b>86</b>	<b>81</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>8,684</b>		<b>549</b>	<b>705</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$691,977		\$43,710	\$50,929	\$63,881
Referendum Market Valuation	501,612		\$31,685	\$41,812	\$55,523
Net Tax Capacity (NTC)	6,757		427	527	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.371</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.057</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$8,480	43.2%	\$536	\$723	\$992
Sales/Use Tax (Calendar 2003)	4,702	24.0	297	370	667
Motor Vehicle Sales Tax (Calendar 2002)	1,867	9.5	118	124	119
Motor Vehicle License Tax (Calendar 2002)	1,386	7.1	88	96	96
Motor Fuels Tax (Calendar 2002)	2,104	10.7	133	173	124
Corporate Income Tax (Calendar 2002)	581	3.0	37	45	116
State Property Tax (Payable 2003)	497	2.5	31	51	116
<b>Total State Taxes</b>	<b>\$19,617</b>	<b>100.0%</b>	<b>\$1,239</b>	<b>\$1,582</b>	<b>\$2,230</b>

I. Major State Aids/Credits	KANDIYOHI			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$44,610	51.3%	\$1,080	\$1,195	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	15,632	18.0	379	333	332
Minnesota Family Investment Program	662	0.8	16	12	13
General Assistance including GAMC	1,885	2.2	46	33	50
Social Services	10,134	11.7	245	192	187
Miscellaneous	917	1.1	22	17	23
Total	29,231	33.6	708	587	604
Highway Aid (Calendar 2003)					
County Aid	4,343	5.0	105	119	68
Municipal Aid	637	0.7	15	14	22
Township Aid	305	0.4	7	21	6
Total	5,286	6.1	128	154	96
Local Government Aid (Calendar 2003)	4,979	5.7	121	121	91
Disparity Reduction Aid (Calendar 2003)	46	0.1	1	3	4
County HACA (Payable 2003)	1,838	2.1	45	42	26
Criminal Justice Aid (Payable 2003)	241	0.3	6	6	6
Community Corrections Funding (2003)	713	0.8	17	12	14
<b>Total Aids</b>	<b>86,945</b>	<b>100.0</b>	<b>2,106</b>	<b>2,119</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,899	89.0	70	71	58
Agricultural Market Value Credit	358	11.0	9	12	5
Miscellaneous Credits	1	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>3,258</b>	<b>100.0</b>	<b>79</b>	<b>84</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	787	42.9	19	18	23
Regular (Renters)	1,007	54.9	24	20	27
Targeting Refund	39	2.1	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,832</b>	<b>100.0</b>	<b>44</b>	<b>39</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$92,036</b>	<b>100.0%</b>	<b>\$2,229</b>	<b>\$2,241</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$18,944	51.9%	\$459	\$387	\$328
City/Town Levy	5,569	15.3	135	199	235
School District Net Tax Capacity Levy	6,122	16.8	148	120	166
School District Referendum Market Value Levy	2,117	5.8	51	37	64
Miscellaneous District Levy	772	2.1	19	23	148
State Property Tax Levy	2,953	8.1	72	63	116
<b>Total Levy</b>	<b>\$36,477</b>	<b>100.0%</b>	<b>\$883</b>	<b>\$829</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>3,258</b>		<b>79</b>	<b>84</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>33,219</b>		<b>805</b>	<b>745</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$2,304,142		\$55,807	\$59,943	\$63,881
Referendum Market Valuation	1,591,971		\$38,558	\$37,258	\$55,523
Net Tax Capacity (NTC)	23,739		575	593	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.319</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.133</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$30,305	40.2%	\$734	\$710	\$992
Sales/Use Tax (Calendar 2003)	24,751	32.8	599	479	667
Motor Vehicle Sales Tax (Calendar 2002)	5,080	6.7	123	127	119
Motor Vehicle License Tax (Calendar 2002)	3,885	5.1	94	97	96
Motor Fuels Tax (Calendar 2002)	5,306	7.0	129	129	124
Corporate Income Tax (Calendar 2002)	3,158	4.2	76	74	116
State Property Tax (Payable 2003)	2,953	3.9	72	63	116
<b>Total State Taxes</b>	<b>\$75,438</b>	<b>100.0%</b>	<b>\$1,827</b>	<b>\$1,679</b>	<b>\$2,230</b>

I. Major State Aids/Credits	KITTSO N			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$7,917	47.8%	\$1,597	\$1,393	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	2,424	14.6	489	429	332
Minnesota Family Investment Program	26	0.2	5	11	13
General Assistance including GAMC	202	1.2	41	43	50
Social Services	1,018	6.1	205	235	187
Miscellaneous	60	0.4	12	19	23
Total	3,730	22.5	752	737	604
Highway Aid (Calendar 2003)					
County Aid	2,973	17.9	600	271	68
Municipal Aid	0	0.0	0	16	22
Township Aid	402	2.4	81	39	6
Total	3,374	20.4	681	325	96
Local Government Aid (Calendar 2003)	819	4.9	165	141	91
Disparity Reduction Aid (Calendar 2003)	11	0.1	2	7	4
County HACA (Payable 2003)	622	3.8	125	47	26
Criminal Justice Aid (Payable 2003)	24	0.1	5	5	6
Community Corrections Funding (2003)	66	0.4	13	16	14
<b>Total Aids</b>	<b>16,562</b>	<b>100.0</b>	<b>3,341</b>	<b>2,671</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	222	61.2	45	54	58
Agricultural Market Value Credit	141	38.8	28	17	5
Miscellaneous Credits	0	0.0	0	11	4
<b>Total Property Tax Credits</b>	<b>362</b>	<b>100.0</b>	<b>73</b>	<b>82</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	21	36.6	4	9	23
Regular (Renters)	35	62.6	7	13	27
Targeting Refund	0	0.8	0	0	1
<b>Total Property Tax Refunds</b>	<b>56</b>	<b>100.0</b>	<b>11</b>	<b>22</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$16,981</b>	<b>100.0%</b>	<b>\$3,425</b>	<b>\$2,775</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$2,006	32.2%	\$405	\$334	\$328
City/Town Levy	1,075	17.2	217	184	235
School District Net Tax Capacity Levy	1,064	17.1	215	129	166
School District Referendum Market Value Levy	686	11.0	138	25	64
Miscellaneous District Levy	317	5.1	64	45	148
State Property Tax Levy	1,090	17.5	220	69	116
<b>Total Levy</b>	<b>\$6,239</b>	<b>100.0%</b>	<b>\$1,258</b>	<b>\$786</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>362</b>		<b>73</b>	<b>82</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>5,876</b>		<b>1,185</b>	<b>704</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$417,213		\$84,149	\$49,602	\$63,881
Referendum Market Valuation	171,372		\$34,565	\$24,694	\$55,523
Net Tax Capacity (NTC)	4,594		927	496	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.970</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.400</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$2,884	39.6%	\$582	\$671	\$992
Sales/Use Tax (Calendar 2003)	1,020	14.0	206	327	667
Motor Vehicle Sales Tax (Calendar 2002)	683	9.4	138	125	119
Motor Vehicle License Tax (Calendar 2002)	524	7.2	106	95	96
Motor Fuels Tax (Calendar 2002)	926	12.7	187	146	124
Corporate Income Tax (Calendar 2002)	151	2.1	30	56	116
State Property Tax (Payable 2003)	1,090	15.0	220	69	116
<b>Total State Taxes</b>	<b>\$7,277</b>	<b>100.0%</b>	<b>\$1,468</b>	<b>\$1,490</b>	<b>\$2,230</b>

I. Major State Aids/Credits	KOOCHICHING			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$17,466	47.1%	\$1,249	\$1,081	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	6,972	18.8	498	447	332
Minnesota Family Investment Program	209	0.6	15	15	13
General Assistance including GAMC	997	2.7	71	68	50
Social Services	3,146	8.5	225	261	187
Miscellaneous	427	1.2	31	29	23
Total	11,750	31.7	840	820	604
Highway Aid (Calendar 2003)					
County Aid	3,691	9.9	264	125	68
Municipal Aid	245	0.7	18	22	22
Township Aid	74	0.2	5	3	6
Total	4,010	10.8	287	150	96
Local Government Aid (Calendar 2003)	3,125	8.4	223	190	91
Disparity Reduction Aid (Calendar 2003)	319	0.9	23	34	4
County HACA (Payable 2003)	26	0.1	2	43	26
Criminal Justice Aid (Payable 2003)	82	0.2	6	6	6
Community Corrections Funding (2003)	324	0.9	23	19	14
<b>Total Aids</b>	<b>37,103</b>	<b>100.0</b>	<b>2,653</b>	<b>2,343</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	954	92.3	68	71	58
Agricultural Market Value Credit	74	7.2	5	2	5
Miscellaneous Credits	5	0.5	0	47	4
<b>Total Property Tax Credits</b>	<b>1,033</b>	<b>100.0</b>	<b>74</b>	<b>119</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	44	15.4	3	13	23
Regular (Renters)	242	84.6	17	22	27
Targeting Refund	0	0.0	0	0	1
<b>Total Property Tax Refunds</b>	<b>286</b>	<b>100.0</b>	<b>20</b>	<b>35</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$38,421</b>	<b>100.0%</b>	<b>\$2,747</b>	<b>\$2,497</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$3,025	39.8%	\$216	\$397	\$328
City/Town Levy	1,846	24.3	132	180	235
School District Net Tax Capacity Levy	867	11.4	62	95	166
School District Referendum Market Value Levy	636	8.4	45	9	64
Miscellaneous District Levy	55	0.7	4	50	148
State Property Tax Levy	1,169	15.4	84	88	116
<b>Total Levy</b>	<b>\$7,597</b>	<b>100.0%</b>	<b>\$543</b>	<b>\$820</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,033</b>		<b>74</b>	<b>119</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>6,564</b>		<b>469</b>	<b>701</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$563,811		\$40,313	\$48,124	\$63,881
Referendum Market Valuation	421,006		\$30,102	\$38,532	\$55,523
Net Tax Capacity (NTC)	6,361		455	544	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.910</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.151</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$8,505	36.6%	\$608	\$677	\$992
Sales/Use Tax (Calendar 2003)	7,893	34.0	564	628	667
Motor Vehicle Sales Tax (Calendar 2002)	1,751	7.5	125	121	119
Motor Vehicle License Tax (Calendar 2002)	1,338	5.8	96	94	96
Motor Fuels Tax (Calendar 2002)	1,678	7.2	120	136	124
Corporate Income Tax (Calendar 2002)	890	3.8	64	68	116
State Property Tax (Payable 2003)	1,169	5.0	84	88	116
<b>Total State Taxes</b>	<b>\$23,222</b>	<b>100.0%</b>	<b>\$1,660</b>	<b>\$1,813</b>	<b>\$2,230</b>

I. Major State Aids/Credits	LAC-QUI-PARLE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$14,146	55.0%	\$1,795	\$1,368	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	3,798	14.8	482	466	332
Minnesota Family Investment Program	33	0.1	4	6	13
General Assistance including GAMC	284	1.1	36	35	50
Social Services	1,961	7.6	249	235	187
Miscellaneous	162	0.6	21	23	23
Total	6,239	24.2	792	764	604
Highway Aid (Calendar 2003)					
County Aid	2,623	10.2	333	256	68
Municipal Aid	0	0.0	0	4	22
Township Aid	414	1.6	53	37	6
Total	3,038	11.8	386	297	96
Local Government Aid (Calendar 2003)	1,458	5.7	185	183	91
Disparity Reduction Aid (Calendar 2003)	133	0.5	17	17	4
County HACA (Payable 2003)	573	2.2	73	77	26
Criminal Justice Aid (Payable 2003)	38	0.1	5	5	6
Community Corrections Funding (2003)	109	0.4	14	13	14
<b>Total Aids</b>	<b>25,733</b>	<b>100.0</b>	<b>3,266</b>	<b>2,724</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	412	61.2	52	57	58
Agricultural Market Value Credit	262	38.8	33	23	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>674</b>	<b>100.0</b>	<b>86</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	46	32.2	6	11	23
Regular (Renters)	97	67.8	12	13	27
Targeting Refund	0	0.0	0	0	1
<b>Total Property Tax Refunds</b>	<b>143</b>	<b>100.0</b>	<b>18</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$26,550</b>	<b>100.0%</b>	<b>\$3,370</b>	<b>\$2,828</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$2,568	46.6%	\$326	\$391	\$328
City/Town Levy	1,585	28.8	201	212	235
School District Net Tax Capacity Levy	612	11.1	78	109	166
School District Referendum Market Value Levy	239	4.3	30	31	64
Miscellaneous District Levy	219	4.0	28	23	148
State Property Tax Levy	283	5.1	36	56	116
<b>Total Levy</b>	<b>\$5,506</b>	<b>100.0%</b>	<b>\$699</b>	<b>\$822</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>674</b>		<b>86</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>4,832</b>		<b>613</b>	<b>741</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$572,873		\$72,709	\$66,327	\$63,881
Referendum Market Valuation	156,932		\$19,918	\$24,489	\$55,523
Net Tax Capacity (NTC)	4,741		602	596	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.049</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.152</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$4,590	45.7%	\$583	\$572	\$992
Sales/Use Tax (Calendar 2003)	1,716	17.1	218	293	667
Motor Vehicle Sales Tax (Calendar 2002)	1,085	10.8	138	128	119
Motor Vehicle License Tax (Calendar 2002)	837	8.3	106	97	96
Motor Fuels Tax (Calendar 2002)	1,227	12.2	156	143	124
Corporate Income Tax (Calendar 2002)	316	3.1	40	50	116
State Property Tax (Payable 2003)	283	2.8	36	56	116
<b>Total State Taxes</b>	<b>\$10,053</b>	<b>100.0%</b>	<b>\$1,276</b>	<b>\$1,339</b>	<b>\$2,230</b>



I. Major State Aids/Credits	LAKE			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$12,613	46.5%	\$1,130	\$1,081	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	4,298	15.9	385	447	332
Minnesota Family Investment Program	89	0.3	8	15	13
General Assistance including GAMC	489	1.8	44	68	50
Social Services	3,081	11.4	276	261	187
Miscellaneous	215	0.8	19	29	23
Total	8,172	30.1	732	820	604
Highway Aid (Calendar 2003)					
County Aid	3,113	11.5	279	125	68
Municipal Aid	0	0.0	0	22	22
Township Aid	45	0.2	4	3	6
Total	3,157	11.6	283	150	96
Local Government Aid (Calendar 2003)	1,730	6.4	155	190	91
Disparity Reduction Aid (Calendar 2003)	234	0.9	21	34	4
County HACA (Payable 2003)	954	3.5	85	43	26
Criminal Justice Aid (Payable 2003)	50	0.2	5	6	6
Community Corrections Funding (2003)	197	0.7	18	19	14
<b>Total Aids</b>	<b>27,107</b>	<b>100.0</b>	<b>2,429</b>	<b>2,343</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	894	44.7	80	71	58
Agricultural Market Value Credit	2	0.1	0	2	5
Miscellaneous Credits	1,103	55.2	99	47	4
<b>Total Property Tax Credits</b>	<b>1,999</b>	<b>100.0</b>	<b>179</b>	<b>119</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	69	28.1	6	13	23
Regular (Renters)	173	70.1	15	22	27
Targeting Refund	4	1.8	0	0	1
<b>Total Property Tax Refunds</b>	<b>246</b>	<b>100.0</b>	<b>22</b>	<b>35</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$29,352</b>	<b>100.0%</b>	<b>\$2,630</b>	<b>\$2,497</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$4,794	44.0%	\$430	\$397	\$328
City/Town Levy	2,082	19.1	187	180	235
School District Net Tax Capacity Levy	1,992	18.3	179	95	166
School District Referendum Market Value Levy	0	0.0	0	9	64
Miscellaneous District Levy	774	7.1	69	50	148
State Property Tax Levy	1,265	11.6	113	88	116
<b>Total Levy</b>	<b>\$10,908</b>	<b>100.0%</b>	<b>\$977</b>	<b>\$820</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,999</b>		<b>179</b>	<b>119</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>8,908</b>		<b>798</b>	<b>701</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$695,756		\$62,344	\$48,124	\$63,881
Referendum Market Valuation	472,374		\$42,327	\$38,532	\$55,523
Net Tax Capacity (NTC)	7,498		672	544	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.276</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.000</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$7,300	36.2%	\$654	\$677	\$992
Sales/Use Tax (Calendar 2003)	6,407	31.7	574	628	667
Motor Vehicle Sales Tax (Calendar 2002)	1,422	7.0	127	121	119
Motor Vehicle License Tax (Calendar 2002)	1,102	5.5	99	94	96
Motor Fuels Tax (Calendar 2002)	2,034	10.1	182	136	124
Corporate Income Tax (Calendar 2002)	659	3.3	59	68	116
State Property Tax (Payable 2003)	1,265	6.3	113	88	116
<b>Total State Taxes</b>	<b>\$20,190</b>	<b>100.0%</b>	<b>\$1,809</b>	<b>\$1,813</b>	<b>\$2,230</b>

I. Major State Aids/Credits	LAKE of the WOODS			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$5,317	48.9%	\$1,212	\$1,429	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	1,267	11.7	289	504	332
Minnesota Family Investment Program	23	0.2	5	33	13
General Assistance including GAMC	162	1.5	37	60	50
Social Services	652	6.0	149	218	187
Miscellaneous	54	0.5	12	21	23
Total	2,157	19.8	492	835	604
Highway Aid (Calendar 2003)					
County Aid	2,515	23.1	573	184	68
Municipal Aid	0	0.0	0	5	22
Township Aid	179	1.6	41	12	6
Total	2,694	24.8	614	201	96
Local Government Aid (Calendar 2003)	316	2.9	72	73	91
Disparity Reduction Aid (Calendar 2003)	20	0.2	4	3	4
County HACA (Payable 2003)	280	2.6	64	27	26
Criminal Justice Aid (Payable 2003)	22	0.2	5	3	6
Community Corrections Funding (2003)	66	0.6	15	18	14
<b>Total Aids</b>	<b>10,872</b>	<b>100.0</b>	<b>2,478</b>	<b>2,590</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	295	86.3	67	57	58
Agricultural Market Value Credit	45	13.2	10	9	5
Miscellaneous Credits	2	0.5	0	0	4
<b>Total Property Tax Credits</b>	<b>342</b>	<b>100.0</b>	<b>78</b>	<b>66</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	45	53.8	10	12	23
Regular (Renters)	38	45.0	9	15	27
Targeting Refund	1	1.2	0	0	1
<b>Total Property Tax Refunds</b>	<b>84</b>	<b>100.0</b>	<b>19</b>	<b>27</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$11,299</b>	<b>100.0%</b>	<b>\$2,576</b>	<b>\$2,682</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$1,700	46.2%	\$388	\$366	\$328
City/Town Levy	401	10.9	91	119	235
School District Net Tax Capacity Levy	1,172	31.8	267	172	166
School District Referendum Market Value Levy	33	0.9	8	1	64
Miscellaneous District Levy	12	0.3	3	17	148
State Property Tax Levy	361	9.8	82	93	116
<b>Total Levy</b>	<b>\$3,680</b>	<b>100.0%</b>	<b>\$839</b>	<b>\$768</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>342</b>		<b>78</b>	<b>66</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>3,338</b>		<b>761</b>	<b>702</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$227,328		\$51,819	\$47,549	\$63,881
Referendum Market Valuation	135,595		\$30,908	\$32,421	\$55,523
Net Tax Capacity (NTC)	2,333		532	516	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.408</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.025</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$1,931	25.1%	\$440	\$499	\$992
Sales/Use Tax (Calendar 2003)	2,726	35.4	621	507	667
Motor Vehicle Sales Tax (Calendar 2002)	562	7.3	128	109	119
Motor Vehicle License Tax (Calendar 2002)	414	5.4	94	81	96
Motor Fuels Tax (Calendar 2002)	612	7.9	140	137	124
Corporate Income Tax (Calendar 2002)	1,100	14.3	251	60	116
State Property Tax (Payable 2003)	361	4.7	82	93	116
<b>Total State Taxes</b>	<b>\$7,707</b>	<b>100.0%</b>	<b>\$1,757</b>	<b>\$1,485</b>	<b>\$2,230</b>

I. Major State Aids/Credits	LE SUEUR			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$31,276	59.3%	\$1,173	\$1,079	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	7,782	14.7	292	317	332
Minnesota Family Investment Program	257	0.5	10	11	13
General Assistance including GAMC	733	1.4	27	31	50
Social Services	4,674	8.9	175	178	187
Miscellaneous	499	0.9	19	15	23
Total	13,944	26.4	523	553	604
Highway Aid (Calendar 2003)					
County Aid	2,976	5.6	112	124	68
Municipal Aid	0	0.0	0	15	22
Township Aid	121	0.2	5	11	6
Total	3,097	5.9	116	150	96
Local Government Aid (Calendar 2003)	2,510	4.8	94	161	91
Disparity Reduction Aid (Calendar 2003)	159	0.3	6	4	4
County HACA (Payable 2003)	1,496	2.8	56	35	26
Criminal Justice Aid (Payable 2003)	99	0.2	4	5	6
Community Corrections Funding (2003)	194	0.4	7	14	14
<b>Total Aids</b>	<b>52,776</b>	<b>100.0</b>	<b>1,979</b>	<b>2,002</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,043	86.9	77	67	58
Agricultural Market Value Credit	307	13.1	12	12	5
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>2,350</b>	<b>100.0</b>	<b>88</b>	<b>79</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	456	57.8	17	12	23
Regular (Renters)	318	40.4	12	19	27
Targeting Refund	14	1.8	1	0	1
<b>Total Property Tax Refunds</b>	<b>788</b>	<b>100.0</b>	<b>30</b>	<b>32</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$55,914</b>	<b>100.0%</b>	<b>\$2,097</b>	<b>\$2,113</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$8,312	42.5%	\$312	\$328	\$328
City/Town Levy	5,054	25.9	190	190	235
School District Net Tax Capacity Levy	3,594	18.4	135	104	166
School District Referendum Market Value Levy	577	3.0	22	32	64
Miscellaneous District Levy	524	2.7	20	23	148
State Property Tax Levy	1,488	7.6	56	70	116
<b>Total Levy</b>	<b>\$19,549</b>	<b>100.0%</b>	<b>\$733</b>	<b>\$746</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,350</b>		<b>88</b>	<b>79</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>17,199</b>		<b>645</b>	<b>667</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,698,310		\$63,693	\$62,517	\$63,881
Referendum Market Valuation	1,195,058		\$44,819	\$37,146	\$55,523
Net Tax Capacity (NTC)	16,764		629	622	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.027</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.065</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$19,447	53.2%	\$729	\$690	\$992
Sales/Use Tax (Calendar 2003)	5,234	14.3	196	468	667
Motor Vehicle Sales Tax (Calendar 2002)	3,402	9.3	128	121	119
Motor Vehicle License Tax (Calendar 2002)	2,642	7.2	99	93	96
Motor Fuels Tax (Calendar 2002)	3,113	8.5	117	132	124
Corporate Income Tax (Calendar 2002)	1,198	3.3	45	68	116
State Property Tax (Payable 2003)	1,488	4.1	56	70	116
<b>Total State Taxes</b>	<b>\$36,524</b>	<b>100.0%</b>	<b>\$1,370</b>	<b>\$1,641</b>	<b>\$2,230</b>

I. Major State Aids/Credits	LINCOLN			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$6,820	45.5%	\$1,105	\$1,250	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance				383	332
Minnesota Family Investment Program		See Note		9	13
General Assistance including GAMC				34	50
Social Services				201	187
Miscellaneous				19	23
Total	4,001	26.7	648	646	604
Highway Aid (Calendar 2003)					
County Aid	2,077	13.9	337	225	68
Municipal Aid	0	0.0	0	9	22
Township Aid	405	2.7	66	36	6
Total	2,482	16.6	402	270	96
Local Government Aid (Calendar 2003)	949	6.3	154	170	91
Disparity Reduction Aid (Calendar 2003)	73	0.5	12	8	4
County HACA (Payable 2003)	536	3.6	87	47	26
Criminal Justice Aid (Payable 2003)	21	0.1	3	5	6
Community Corrections Funding (2003)	93	0.6	15	14	14
<b>Total Aids</b>	<b>14,975</b>	<b>100.0</b>	<b>2,427</b>	<b>2,409</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	358	64.4	58	61	58
Agricultural Market Value Credit	199	35.6	32	19	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>557</b>	<b>100.0</b>	<b>90</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	70	58.9	11	10	23
Regular (Renters)	48	40.1	8	15	27
Targeting Refund	1	1.1	0	0	1
<b>Total Property Tax Refunds</b>	<b>119</b>	<b>100.0</b>	<b>19</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$15,651</b>	<b>100.0%</b>	<b>\$2,536</b>	<b>\$2,514</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$3,015	55.2%	\$489	\$377	\$328
City/Town Levy	1,149	21.0	186	192	235
School District Net Tax Capacity Levy	496	9.1	80	140	166
School District Referendum Market Value Levy	180	3.3	29	27	64
Miscellaneous District Levy	90	1.6	15	31	148
State Property Tax Levy	530	9.7	86	64	116
<b>Total Levy</b>	<b>\$5,459</b>	<b>100.0%</b>	<b>\$885</b>	<b>\$830</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>557</b>		<b>90</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>4,902</b>		<b>794</b>	<b>750</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$405,510		\$65,712	\$70,442	\$63,881
Referendum Market Valuation	174,861		\$28,336	\$28,046	\$55,523
Net Tax Capacity (NTC)	3,970		643	657	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.196</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.103</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$2,900	38.4%	\$470	\$601	\$992
Sales/Use Tax (Calendar 2003)	1,654	21.9	268	376	667
Motor Vehicle Sales Tax (Calendar 2002)	820	10.9	133	126	119
Motor Vehicle License Tax (Calendar 2002)	599	7.9	97	95	96
Motor Fuels Tax (Calendar 2002)	876	11.6	142	159	124
Corporate Income Tax (Calendar 2002)	164	2.2	27	58	116
State Property Tax (Payable 2003)	530	7.0	86	64	116
<b>Total State Taxes</b>	<b>\$7,544</b>	<b>100.0%</b>	<b>\$1,222</b>	<b>\$1,480</b>	<b>\$2,230</b>

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 \$25.8 million, which was allocated to the counties on a per capita basis (\$4.001 million estimated to Lincoln county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	LYON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$31,393	54.8%	\$1,256	\$1,250	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance				383	332
Minnesota Family Investment Program		See Note		9	13
General Assistance including GAMC				34	50
Social Services				201	187
Miscellaneous				19	23
Total	16,066	28.0	643	646	604
Highway Aid (Calendar 2003)					
County Aid	3,376	5.9	135	225	68
Municipal Aid	489	0.9	20	9	22
Township Aid	403	0.7	16	36	6
Total	4,268	7.4	171	270	96
Local Government Aid (Calendar 2003)	4,085	7.1	163	170	91
Disparity Reduction Aid (Calendar 2003)	61	0.1	2	8	4
County HACA (Payable 2003)	707	1.2	28	47	26
Criminal Justice Aid (Payable 2003)	107	0.2	4	5	6
Community Corrections Funding (2003)	626	1.1	25	14	14
<b>Total Aids</b>	<b>57,313</b>	<b>100.0</b>	<b>2,293</b>	<b>2,409</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,561	85.5	62	61	58
Agricultural Market Value Credit	265	14.5	11	19	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,826</b>	<b>100.0</b>	<b>73</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	217	25.9	9	10	23
Regular (Renters)	615	73.4	25	15	27
Targeting Refund	5	0.6	0	0	1
<b>Total Property Tax Refunds</b>	<b>838</b>	<b>100.0</b>	<b>34</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$59,977</b>	<b>100.0%</b>	<b>\$2,399</b>	<b>\$2,514</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$7,684	40.1%	\$307	\$377	\$328
City/Town Levy	4,962	25.9	198	192	235
School District Net Tax Capacity Levy	2,574	13.4	103	140	166
School District Referendum Market Value Levy	242	1.3	10	27	64
Miscellaneous District Levy	1,307	6.8	52	31	148
State Property Tax Levy	2,397	12.5	96	64	116
<b>Total Levy</b>	<b>\$19,165</b>	<b>100.0%</b>	<b>\$767</b>	<b>\$830</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,826</b>		<b>73</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>17,339</b>		<b>694</b>	<b>750</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,436,037		\$57,441	\$70,442	\$63,881
Referendum Market Valuation	910,675		\$36,427	\$28,046	\$55,523
Net Tax Capacity (NTC)	15,143		606	657	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.084</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.027</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$20,080	41.8%	\$803	\$601	\$992
Sales/Use Tax (Calendar 2003)	14,811	30.9	592	376	667
Motor Vehicle Sales Tax (Calendar 2002)	3,050	6.4	122	126	119
Motor Vehicle License Tax (Calendar 2002)	2,380	5.0	95	95	96
Motor Fuels Tax (Calendar 2002)	3,088	6.4	124	159	124
Corporate Income Tax (Calendar 2002)	2,196	4.6	88	58	116
State Property Tax (Payable 2003)	2,397	5.0	96	64	116
<b>Total State Taxes</b>	<b>\$48,002</b>	<b>100.0%</b>	<b>\$1,920</b>	<b>\$1,480</b>	<b>\$2,230</b>

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 \$25.8 million, which was allocated to the counties on a per capita basis (\$16.066 million estimated to Lyon county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	MCLEOD			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$38,279	58.5%	\$1,067	\$1,195	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	9,016	13.8	251	333	332
Minnesota Family Investment Program	291	0.4	8	12	13
General Assistance including GAMC	797	1.2	22	33	50
Social Services	5,290	8.1	147	192	187
Miscellaneous	541	0.8	15	17	23
Total	15,935	24.4	444	587	604
Highway Aid (Calendar 2003)					
County Aid	3,033	4.6	85	119	68
Municipal Aid	754	1.2	21	14	22
Township Aid	1,246	1.9	35	21	6
Total	5,033	7.7	140	154	96
Local Government Aid (Calendar 2003)	4,101	6.3	114	121	91
Disparity Reduction Aid (Calendar 2003)	129	0.2	4	3	4
County HACA (Payable 2003)	1,366	2.1	38	42	26
Criminal Justice Aid (Payable 2003)	219	0.3	6	6	6
Community Corrections Funding (2003)	375	0.6	10	12	14
<b>Total Aids</b>	<b>65,438</b>	<b>100.0</b>	<b>1,824</b>	<b>2,119</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,693	87.8	75	71	58
Agricultural Market Value Credit	375	12.2	10	12	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>3,069</b>	<b>100.0</b>	<b>86</b>	<b>84</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	820	49.9	23	18	23
Regular (Renters)	782	47.5	22	20	27
Targeting Refund	43	2.6	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,646</b>	<b>100.0</b>	<b>46</b>	<b>39</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$70,152</b>	<b>100.0%</b>	<b>\$1,956</b>	<b>\$2,241</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$12,169	42.7%	\$339	\$387	\$328
City/Town Levy	8,828	31.0	246	199	235
School District Net Tax Capacity Levy	3,213	11.3	90	120	166
School District Referendum Market Value Levy	1,284	4.5	36	37	64
Miscellaneous District Levy	820	2.9	23	23	148
State Property Tax Levy	2,158	7.6	60	63	116
<b>Total Levy</b>	<b>\$28,473</b>	<b>100.0%</b>	<b>\$794</b>	<b>\$829</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>3,069</b>		<b>86</b>	<b>84</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>25,404</b>		<b>708</b>	<b>745</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,923,875		\$53,632	\$59,943	\$63,881
Referendum Market Valuation	1,468,557		\$40,939	\$37,258	\$55,523
Net Tax Capacity (NTC)	19,750		551	593	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.264</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.087</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$27,231	42.0%	\$759	\$710	\$992
Sales/Use Tax (Calendar 2003)	19,713	30.4	550	479	667
Motor Vehicle Sales Tax (Calendar 2002)	4,607	7.1	128	127	119
Motor Vehicle License Tax (Calendar 2002)	3,587	5.5	100	97	96
Motor Fuels Tax (Calendar 2002)	4,084	6.3	114	129	124
Corporate Income Tax (Calendar 2002)	3,525	5.4	98	74	116
State Property Tax (Payable 2003)	2,158	3.3	60	63	116
<b>Total State Taxes</b>	<b>\$64,906</b>	<b>100.0%</b>	<b>\$1,809</b>	<b>\$1,679</b>	<b>\$2,230</b>

I. Major State Aids/Credits	MAHNOMEN			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$11,669	56.6%	\$2,284	\$1,429	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	3,589	17.4	703	504	332
Minnesota Family Investment Program	247	1.2	48	33	13
General Assistance including GAMC	444	2.2	87	60	50
Social Services	1,553	7.5	304	218	187
Miscellaneous	153	0.7	30	21	23
Total	5,986	29.0	1,172	835	604
Highway Aid (Calendar 2003)					
County Aid	1,970	9.6	386	184	68
Municipal Aid	0	0.0	0	5	22
Township Aid	102	0.5	20	12	6
Total	2,072	10.1	406	201	96
Local Government Aid (Calendar 2003)	383	1.9	75	73	91
Disparity Reduction Aid (Calendar 2003)	129	0.6	25	3	4
County HACA (Payable 2003)	226	1.1	44	27	26
Criminal Justice Aid (Payable 2003)	39	0.2	8	3	6
Community Corrections Funding (2003)	110	0.5	22	18	14
<b>Total Aids</b>	<b>20,615</b>	<b>100.0</b>	<b>4,036</b>	<b>2,590</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	258	72.2	51	57	58
Agricultural Market Value Credit	100	27.8	19	9	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>358</b>	<b>100.0</b>	<b>70</b>	<b>66</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	57	58.3	11	12	23
Regular (Renters)	40	40.7	8	15	27
Targeting Refund	1	1.0	0	0	1
<b>Total Property Tax Refunds</b>	<b>98</b>	<b>100.0</b>	<b>19</b>	<b>27</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$21,071</b>	<b>100.0%</b>	<b>\$4,125</b>	<b>\$2,682</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$2,760	59.4%	\$540	\$366	\$328
City/Town Levy	730	15.7	143	119	235
School District Net Tax Capacity Levy	577	12.4	113	172	166
School District Referendum Market Value Levy	2	0.1	0	1	64
Miscellaneous District Levy	180	3.9	35	17	148
State Property Tax Levy	400	8.6	78	93	116
<b>Total Levy</b>	<b>\$4,650</b>	<b>100.0%</b>	<b>\$910</b>	<b>\$768</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>358</b>		<b>70</b>	<b>66</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>4,292</b>		<b>840</b>	<b>702</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$238,347		\$46,661	\$47,549	\$63,881
Referendum Market Valuation	117,890		\$23,079	\$32,421	\$55,523
Net Tax Capacity (NTC)	2,395		469	516	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.772</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.002</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$1,377	21.5%	\$269	\$499	\$992
Sales/Use Tax (Calendar 2003)	2,746	42.8	538	507	667
Motor Vehicle Sales Tax (Calendar 2002)	509	7.9	100	109	119
Motor Vehicle License Tax (Calendar 2002)	378	5.9	74	81	96
Motor Fuels Tax (Calendar 2002)	893	13.9	175	137	124
Corporate Income Tax (Calendar 2002)	115	1.8	22	60	116
State Property Tax (Payable 2003)	400	6.2	78	93	116
<b>Total State Taxes</b>	<b>\$6,417</b>	<b>100.0%</b>	<b>\$1,256</b>	<b>\$1,485</b>	<b>\$2,230</b>

I. Major State Aids/Credits	MARSHALL			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$13,306	49.7%	\$1,333	\$1,393	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	4,100	15.3	411	429	332
Minnesota Family Investment Program	88	0.3	9	11	13
General Assistance including GAMC	355	1.3	36	43	50
Social Services	1,920	7.2	192	235	187
Miscellaneous	163	0.6	16	19	23
Total	6,626	24.7	664	737	604
Highway Aid (Calendar 2003)					
County Aid	4,387	16.4	440	271	68
Municipal Aid	0	0.0	0	16	22
Township Aid	773	2.9	77	39	6
Total	5,160	19.3	517	325	96
Local Government Aid (Calendar 2003)	1,014	3.8	102	141	91
Disparity Reduction Aid (Calendar 2003)	12	0.0	1	7	4
County HACA (Payable 2003)	538	2.0	54	47	26
Criminal Justice Aid (Payable 2003)	44	0.2	4	5	6
Community Corrections Funding (2003)	80	0.3	8	16	14
<b>Total Aids</b>	<b>26,779</b>	<b>100.0</b>	<b>2,684</b>	<b>2,671</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	471	61.3	47	54	58
Agricultural Market Value Credit	298	38.7	30	17	5
Miscellaneous Credits	0	0.0	0	11	4
<b>Total Property Tax Credits</b>	<b>769</b>	<b>100.0</b>	<b>77</b>	<b>82</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	22	18.3	2	9	23
Regular (Renters)	96	80.9	10	13	27
Targeting Refund	1	0.8	0	0	1
<b>Total Property Tax Refunds</b>	<b>118</b>	<b>100.0</b>	<b>12</b>	<b>22</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$27,667</b>	<b>100.0%</b>	<b>\$2,772</b>	<b>\$2,775</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$3,166	40.2%	\$317	\$334	\$328
City/Town Levy	1,878	23.8	188	184	235
School District Net Tax Capacity Levy	1,039	13.2	104	129	166
School District Referendum Market Value Levy	293	3.7	29	25	64
Miscellaneous District Levy	499	6.3	50	45	148
State Property Tax Levy	1,001	12.7	100	69	116
<b>Total Levy</b>	<b>\$7,875</b>	<b>100.0%</b>	<b>\$789</b>	<b>\$786</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>769</b>		<b>77</b>	<b>82</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>7,105</b>		<b>712</b>	<b>704</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$636,405		\$63,774	\$49,602	\$63,881
Referendum Market Valuation	235,970		\$23,647	\$24,694	\$55,523
Net Tax Capacity (NTC)	6,263		628	496	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.050</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.124</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$5,745	43.6%	\$576	\$671	\$992
Sales/Use Tax (Calendar 2003)	1,851	14.0	185	327	667
Motor Vehicle Sales Tax (Calendar 2002)	1,401	10.6	140	125	119
Motor Vehicle License Tax (Calendar 2002)	1,070	8.1	107	95	96
Motor Fuels Tax (Calendar 2002)	1,810	13.7	181	146	124
Corporate Income Tax (Calendar 2002)	306	2.3	31	56	116
State Property Tax (Payable 2003)	1,001	7.6	100	69	116
<b>Total State Taxes</b>	<b>\$13,183</b>	<b>100.0%</b>	<b>\$1,321</b>	<b>\$1,490</b>	<b>\$2,230</b>



I. Major State Aids/Credits	MARTIN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$25,569	50.8%	\$1,204	\$1,079	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance				317	332
Minnesota Family Investment Program		See Note		11	13
General Assistance including GAMC				31	50
Social Services				178	187
Miscellaneous				15	23
Total	14,833	29.5	699	553	604
Highway Aid (Calendar 2003)					
County Aid	3,301	6.6	156	124	68
Municipal Aid	645	1.3	30	15	22
Township Aid	356	0.7	17	11	6
Total	4,302	8.5	203	150	96
Local Government Aid (Calendar 2003)	4,632	9.2	218	161	91
Disparity Reduction Aid (Calendar 2003)	101	0.2	5	4	4
County HACA (Payable 2003)	442	0.9	21	35	26
Criminal Justice Aid (Payable 2003)	120	0.2	6	5	6
Community Corrections Funding (2003)	324	0.6	15	14	14
<b>Total Aids</b>	<b>50,323</b>	<b>100.0</b>	<b>2,371</b>	<b>2,002</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,419	82.6	67	67	58
Agricultural Market Value Credit	298	17.4	14	12	5
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>1,717</b>	<b>100.0</b>	<b>81</b>	<b>79</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	153	26.9	7	12	23
Regular (Renters)	414	72.6	19	19	27
Targeting Refund	2	0.4	0	0	1
<b>Total Property Tax Refunds</b>	<b>570</b>	<b>100.0</b>	<b>27</b>	<b>32</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$52,609</b>	<b>100.0%</b>	<b>\$2,478</b>	<b>\$2,113</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$6,891	42.6%	\$325	\$328	\$328
City/Town Levy	3,783	23.4	178	190	235
School District Net Tax Capacity Levy	2,994	18.5	141	104	166
School District Referendum Market Value Levy	324	2.0	15	32	64
Miscellaneous District Levy	419	2.6	20	23	148
State Property Tax Levy	1,776	11.0	84	70	116
<b>Total Levy</b>	<b>\$16,187</b>	<b>100.0%</b>	<b>\$763</b>	<b>\$746</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,717</b>		<b>81</b>	<b>79</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>14,470</b>		<b>682</b>	<b>667</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,567,753		\$73,853	\$62,517	\$63,881
Referendum Market Valuation	694,623		\$32,722	\$37,146	\$55,523
Net Tax Capacity (NTC)	15,418		726	622	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.909</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.047</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$13,308	41.1%	\$627	\$690	\$992
Sales/Use Tax (Calendar 2003)	7,545	23.3	355	468	667
Motor Vehicle Sales Tax (Calendar 2002)	2,760	8.5	130	121	119
Motor Vehicle License Tax (Calendar 2002)	2,098	6.5	99	93	96
Motor Fuels Tax (Calendar 2002)	3,432	10.6	162	132	124
Corporate Income Tax (Calendar 2002)	1,427	4.4	67	68	116
State Property Tax (Payable 2003)	1,776	5.5	84	70	116
<b>Total State Taxes</b>	<b>\$32,346</b>	<b>100.0%</b>	<b>\$1,524</b>	<b>\$1,641</b>	<b>\$2,230</b>

NOTE: The human service amounts were not available by county for the Human Services Board (Faribault and Martin). The total for the Human Service Board is \$25.9 million, which was allocated to the counties on a per capita basis (\$14.833 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
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$40,355	69.0%	\$1,741	\$1,195	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	6,614	11.3	285	333	332
Minnesota Family Investment Program	199	0.3	9	12	13
General Assistance including GAMC	745	1.3	32	33	50
Social Services	3,645	6.2	157	192	187
Miscellaneous	292	0.5	13	17	23
Total	11,495	19.7	496	587	604
Highway Aid (Calendar 2003)					
County Aid	2,415	4.1	104	119	68
Municipal Aid	257	0.4	11	14	22
Township Aid	399	0.7	17	21	6
Total	3,070	5.3	132	154	96
Local Government Aid (Calendar 2003)	2,198	3.8	95	121	91
Disparity Reduction Aid (Calendar 2003)	43	0.1	2	3	4
County HACA (Payable 2003)	984	1.7	42	42	26
Criminal Justice Aid (Payable 2003)	134	0.2	6	6	6
Community Corrections Funding (2003)	177	0.3	8	12	14
<b>Total Aids</b>	<b>58,456</b>	<b>100.0</b>	<b>2,522</b>	<b>2,119</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,695	83.6	73	71	58
Agricultural Market Value Credit	327	16.1	14	12	5
Miscellaneous Credits	6	0.3	0	0	4
<b>Total Property Tax Credits</b>	<b>2,029</b>	<b>100.0</b>	<b>88</b>	<b>84</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	410	53.3	18	18	23
Regular (Renters)	346	44.9	15	20	27
Targeting Refund	14	1.8	1	1	1
<b>Total Property Tax Refunds</b>	<b>769</b>	<b>100.0</b>	<b>33</b>	<b>39</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$61,254</b>	<b>100.0%</b>	<b>\$2,642</b>	<b>\$2,241</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$6,897	42.0%	\$298	\$387	\$328
City/Town Levy	4,332	26.4	187	199	235
School District Net Tax Capacity Levy	3,427	20.9	148	120	166
School District Referendum Market Value Levy	468	2.9	20	37	64
Miscellaneous District Levy	288	1.8	12	23	148
State Property Tax Levy	1,005	6.1	43	63	116
<b>Total Levy</b>	<b>\$16,417</b>	<b>100.0%</b>	<b>\$708</b>	<b>\$829</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,029</b>		<b>88</b>	<b>84</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>14,388</b>		<b>621</b>	<b>745</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,344,528		\$57,999	\$59,943	\$63,881
Referendum Market Valuation	842,052		\$36,324	\$37,258	\$55,523
Net Tax Capacity (NTC)	12,831		553	593	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.163</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.056</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$15,223	47.4%	\$657	\$710	\$992
Sales/Use Tax (Calendar 2003)	6,740	21.0	291	479	667
Motor Vehicle Sales Tax (Calendar 2002)	2,926	9.1	126	127	119
Motor Vehicle License Tax (Calendar 2002)	2,228	6.9	96	97	96
Motor Fuels Tax (Calendar 2002)	2,884	9.0	124	129	124
Corporate Income Tax (Calendar 2002)	1,124	3.5	48	74	116
State Property Tax (Payable 2003)	1,005	3.1	43	63	116
<b>Total State Taxes</b>	<b>\$32,129</b>	<b>100.0%</b>	<b>\$1,386</b>	<b>\$1,679</b>	<b>\$2,230</b>

I. Major State Aids/Credits	MILLE LACS			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$43,401	65.3%	\$1,789	\$1,227	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	9,983	15.0	412	294	332
Minnesota Family Investment Program	279	0.4	12	10	13
General Assistance including GAMC	1,526	2.3	63	42	50
Social Services	4,665	7.0	192	165	187
Miscellaneous	455	0.7	19	15	23
<b>Total</b>	<b>16,908</b>	<b>25.5</b>	<b>697</b>	<b>526</b>	<b>604</b>
Highway Aid (Calendar 2003)					
County Aid	3,134	4.7	129	107	68
Municipal Aid	0	0.0	0	4	22
Township Aid	161	0.2	7	6	6
<b>Total</b>	<b>3,295</b>	<b>5.0</b>	<b>136</b>	<b>118</b>	<b>96</b>
Local Government Aid (Calendar 2003)	1,227	1.8	51	38	91
Disparity Reduction Aid (Calendar 2003)	49	0.1	2	1	4
County HACA (Payable 2003)	832	1.3	34	46	26
Criminal Justice Aid (Payable 2003)	169	0.3	7	6	6
Community Corrections Funding (2003)	539	0.8	22	16	14
<b>Total Aids</b>	<b>66,421</b>	<b>100.0</b>	<b>2,739</b>	<b>1,977</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,721	88.2	71	70	58
Agricultural Market Value Credit	228	11.7	9	10	5
Miscellaneous Credits	2	0.1	0	0	4
<b>Total Property Tax Credits</b>	<b>1,950</b>	<b>100.0</b>	<b>80</b>	<b>81</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	682	59.6	28	27	23
Regular (Renters)	455	39.7	19	16	27
Targeting Refund	8	0.7	0	1	1
<b>Total Property Tax Refunds</b>	<b>1,145</b>	<b>100.0</b>	<b>47</b>	<b>44</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$69,515</b>	<b>100.0%</b>	<b>\$2,866</b>	<b>\$2,102</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$9,689	54.8%	\$399	\$359	\$328
City/Town Levy	3,272	18.5	135	172	235
School District Net Tax Capacity Levy	2,862	16.2	118	160	166
School District Referendum Market Value Levy	4	0.0	0	21	64
Miscellaneous District Levy	628	3.6	26	23	148
State Property Tax Levy	1,224	6.9	50	51	116
<b>Total Levy</b>	<b>\$17,678</b>	<b>100.0%</b>	<b>\$729</b>	<b>\$786</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,950</b>		<b>80</b>	<b>81</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>15,728</b>		<b>648</b>	<b>705</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,100,173		\$45,360	\$50,929	\$63,881
Referendum Market Valuation	848,797		\$34,996	\$41,812	\$55,523
Net Tax Capacity (NTC)	11,266		464	527	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.454</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.001</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$14,550	39.6%	\$600	\$723	\$992
Sales/Use Tax (Calendar 2003)	9,489	25.8	391	370	667
Motor Vehicle Sales Tax (Calendar 2002)	2,964	8.1	122	124	119
Motor Vehicle License Tax (Calendar 2002)	2,223	6.1	92	96	96
Motor Fuels Tax (Calendar 2002)	4,643	12.6	191	173	124
Corporate Income Tax (Calendar 2002)	1,631	4.4	67	45	116
State Property Tax (Payable 2003)	1,224	3.3	50	51	116
<b>Total State Taxes</b>	<b>\$36,724</b>	<b>100.0%</b>	<b>\$1,514</b>	<b>\$1,582</b>	<b>\$2,230</b>

I. Major State Aids/Credits	MORRISON			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$40,441	57.2%	\$1,240	\$1,304	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	12,420	17.6	381	390	332
Minnesota Family Investment Program	212	0.3	7	13	13
General Assistance including GAMC	1,027	1.5	31	47	50
Social Services	6,497	9.2	199	218	187
Miscellaneous	589	0.8	18	22	23
Total	20,744	29.3	636	690	604
Highway Aid (Calendar 2003)					
County Aid	3,927	5.6	120	110	68
Municipal Aid	424	0.6	13	7	22
Township Aid	432	0.6	13	10	6
Total	4,784	6.8	147	128	96
Local Government Aid (Calendar 2003)	2,651	3.7	81	77	91
Disparity Reduction Aid (Calendar 2003)	62	0.1	2	2	4
County HACA (Payable 2003)	1,329	1.9	41	33	26
Criminal Justice Aid (Payable 2003)	179	0.3	5	5	6
Community Corrections Funding (2003)	551	0.8	17	14	14
<b>Total Aids</b>	<b>70,741</b>	<b>100.0</b>	<b>2,169</b>	<b>2,254</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,319	78.3	71	67	58
Agricultural Market Value Credit	642	21.7	20	11	5
Miscellaneous Credits	0	0.0	0	7	4
<b>Total Property Tax Credits</b>	<b>2,961</b>	<b>100.0</b>	<b>91</b>	<b>84</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	833	57.2	26	16	23
Regular (Renters)	588	40.4	18	16	27
Targeting Refund	36	2.5	1	0	1
<b>Total Property Tax Refunds</b>	<b>1,457</b>	<b>100.0</b>	<b>45</b>	<b>33</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$75,159</b>	<b>100.0%</b>	<b>\$2,304</b>	<b>\$2,371</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$10,592	46.4%	\$325	\$350	\$328
City/Town Levy	5,058	22.2	155	211	235
School District Net Tax Capacity Levy	4,077	17.9	125	168	166
School District Referendum Market Value Levy	165	0.7	5	8	64
Miscellaneous District Levy	1,008	4.4	31	25	148
State Property Tax Levy	1,916	8.4	59	138	116
<b>Total Levy</b>	<b>\$22,815</b>	<b>100.0%</b>	<b>\$699</b>	<b>\$899</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,961</b>		<b>91</b>	<b>84</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>19,854</b>		<b>609</b>	<b>815</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,616,950		\$49,572	\$69,272	\$63,881
Referendum Market Valuation	1,096,762		\$33,624	\$43,199	\$55,523
Net Tax Capacity (NTC)	16,092		493	731	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.276</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.021</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$16,989	38.9%	\$521	\$626	\$992
Sales/Use Tax (Calendar 2003)	10,913	25.0	335	566	667
Motor Vehicle Sales Tax (Calendar 2002)	3,987	9.1	122	123	119
Motor Vehicle License Tax (Calendar 2002)	2,948	6.7	90	93	96
Motor Fuels Tax (Calendar 2002)	5,586	12.8	171	155	124
Corporate Income Tax (Calendar 2002)	1,338	3.1	41	50	116
State Property Tax (Payable 2003)	1,916	4.4	59	138	116
<b>Total State Taxes</b>	<b>\$43,677</b>	<b>100.0%</b>	<b>\$1,339</b>	<b>\$1,751</b>	<b>\$2,230</b>

I. Major State Aids/Credits	MOWER			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$41,402	50.5%	\$1,064	\$1,092	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	14,201	17.3	365	277	332
Minnesota Family Investment Program	405	0.5	10	9	13
General Assistance including GAMC	1,732	2.1	45	36	50
Social Services	8,004	9.8	206	179	187
Miscellaneous	747	0.9	19	17	23
Total	25,090	30.6	645	519	604
Highway Aid (Calendar 2003)					
County Aid	3,973	4.8	102	91	68
Municipal Aid	970	1.2	25	17	22
Township Aid	289	0.4	7	9	6
Total	5,232	6.4	134	118	96
Local Government Aid (Calendar 2003)	7,940	9.7	204	123	91
Disparity Reduction Aid (Calendar 2003)	129	0.2	3	5	4
County HACA (Payable 2003)	1,488	1.8	38	31	26
Criminal Justice Aid (Payable 2003)	263	0.3	7	6	6
Community Corrections Funding (2003)	419	0.5	11	12	14
<b>Total Aids</b>	<b>81,963</b>	<b>100.0</b>	<b>2,107</b>	<b>1,904</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,838	89.1	73	69	58
Agricultural Market Value Credit	348	10.9	9	8	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>3,186</b>	<b>100.0</b>	<b>82</b>	<b>77</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	208	18.6	5	15	23
Regular (Renters)	886	79.2	23	20	27
Targeting Refund	25	2.3	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,120</b>	<b>100.0</b>	<b>29</b>	<b>36</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$86,269</b>	<b>100.0%</b>	<b>\$2,217</b>	<b>\$2,018</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$8,068	38.0%	\$207	\$313	\$328
City/Town Levy	5,553	26.2	143	210	235
School District Net Tax Capacity Levy	3,879	18.3	100	152	166
School District Referendum Market Value Levy	1,085	5.1	28	38	64
Miscellaneous District Levy	705	3.3	18	28	148
State Property Tax Levy	1,919	9.0	49	74	116
<b>Total Levy</b>	<b>\$21,208</b>	<b>100.0%</b>	<b>\$545</b>	<b>\$815</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>3,186</b>		<b>82</b>	<b>77</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>18,022</b>		<b>463</b>	<b>737</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,996,844		\$51,321	\$57,014	\$63,881
Referendum Market Valuation	1,210,930		\$31,122	\$44,519	\$55,523
Net Tax Capacity (NTC)	19,739		507	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.923</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.090</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$25,291	44.4%	\$650	\$820	\$992
Sales/Use Tax (Calendar 2003)	13,793	24.2	354	484	667
Motor Vehicle Sales Tax (Calendar 2002)	4,649	8.2	119	120	119
Motor Vehicle License Tax (Calendar 2002)	3,532	6.2	91	94	96
Motor Fuels Tax (Calendar 2002)	4,679	8.2	120	131	124
Corporate Income Tax (Calendar 2002)	3,126	5.5	80	94	116
State Property Tax (Payable 2003)	1,919	3.4	49	74	116
<b>Total State Taxes</b>	<b>\$56,990</b>	<b>100.0%</b>	<b>\$1,465</b>	<b>\$1,818</b>	<b>\$2,230</b>

I. Major State Aids/Credits	MURRAY			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$9,969	47.5%	\$1,108	\$1,250	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance				383	332
Minnesota Family Investment Program		See Note		9	13
General Assistance including GAMC				34	50
Social Services				201	187
Miscellaneous				19	23
Total	5,771	27.5	642	646	604
Highway Aid (Calendar 2003)					
County Aid	2,706	12.9	301	225	68
Municipal Aid	0	0.0	0	9	22
Township Aid	372	1.8	41	36	6
Total	3,078	14.7	342	270	96
Local Government Aid (Calendar 2003)	1,374	6.5	153	170	91
Disparity Reduction Aid (Calendar 2003)	70	0.3	8	8	4
County HACA (Payable 2003)	652	3.1	72	47	26
Criminal Justice Aid (Payable 2003)	40	0.2	4	5	6
Community Corrections Funding (2003)	29	0.1	3	14	14
<b>Total Aids</b>	<b>20,983</b>	<b>100.0</b>	<b>2,333</b>	<b>2,409</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	535	67.8	60	61	58
Agricultural Market Value Credit	255	32.2	28	19	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>790</b>	<b>100.0</b>	<b>88</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	60	49.1	7	10	23
Regular (Renters)	61	50.7	7	15	27
Targeting Refund	0	0.2	0	0	1
<b>Total Property Tax Refunds</b>	<b>121</b>	<b>100.0</b>	<b>13</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$21,894</b>	<b>100.0%</b>	<b>\$2,434</b>	<b>\$2,514</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$3,637	48.1%	\$404	\$377	\$328
City/Town Levy	1,711	22.6	190	192	235
School District Net Tax Capacity Levy	1,051	13.9	117	140	166
School District Referendum Market Value Levy	522	6.9	58	27	64
Miscellaneous District Levy	104	1.4	12	31	148
State Property Tax Levy	531	7.0	59	64	116
<b>Total Levy</b>	<b>\$7,555</b>	<b>100.0%</b>	<b>\$840</b>	<b>\$830</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>790</b>		<b>88</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>6,765</b>		<b>752</b>	<b>750</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$821,690		\$91,350	\$70,442	\$63,881
Referendum Market Valuation	225,411		\$25,060	\$28,046	\$55,523
Net Tax Capacity (NTC)	7,145		794	657	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.909</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.232</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$4,992	43.8%	\$555	\$601	\$992
Sales/Use Tax (Calendar 2003)	2,203	19.3	245	376	667
Motor Vehicle Sales Tax (Calendar 2002)	1,223	10.7	136	126	119
Motor Vehicle License Tax (Calendar 2002)	913	8.0	102	95	96
Motor Fuels Tax (Calendar 2002)	1,232	10.8	137	159	124
Corporate Income Tax (Calendar 2002)	296	2.6	33	58	116
State Property Tax (Payable 2003)	531	4.7	59	64	116
<b>Total State Taxes</b>	<b>\$11,390</b>	<b>100.0%</b>	<b>\$1,266</b>	<b>\$1,480</b>	<b>\$2,230</b>

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 \$25.8 million, which was allocated to the counties on a per capita basis (\$5.771 million estimated to Murray county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	NICOLLET			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$15,587	40.6%	\$505	\$1,079	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	7,587	19.8	246	317	332
Minnesota Family Investment Program	381	1.0	12	11	13
General Assistance including GAMC	713	1.9	23	31	50
Social Services	4,245	11.1	137	178	187
Miscellaneous	367	1.0	12	15	23
Total	13,294	34.7	430	553	604
Highway Aid (Calendar 2003)					
County Aid	2,688	7.0	87	124	68
Municipal Aid	873	2.3	28	15	22
Township Aid	207	0.5	7	11	6
Total	3,769	9.8	122	150	96
Local Government Aid (Calendar 2003)	3,895	10.2	126	161	91
Disparity Reduction Aid (Calendar 2003)	28	0.1	1	4	4
County HACA (Payable 2003)	807	2.1	26	35	26
Criminal Justice Aid (Payable 2003)	167	0.4	5	5	6
Community Corrections Funding (2003)	801	2.1	26	14	14
<b>Total Aids</b>	<b>38,347</b>	<b>100.0</b>	<b>1,242</b>	<b>2,002</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,955	89.4	63	67	58
Agricultural Market Value Credit	233	10.6	8	12	5
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>2,188</b>	<b>100.0</b>	<b>71</b>	<b>79</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	338	34.2	11	12	23
Regular (Renters)	635	64.2	21	19	27
Targeting Refund	16	1.6	1	0	1
<b>Total Property Tax Refunds</b>	<b>989</b>	<b>100.0</b>	<b>32</b>	<b>32</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$41,524</b>	<b>100.0%</b>	<b>\$1,345</b>	<b>\$2,113</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$9,674	43.9%	\$313	\$328	\$328
City/Town Levy	5,369	24.4	174	190	235
School District Net Tax Capacity Levy	2,912	13.2	94	104	166
School District Referendum Market Value Levy	1,490	6.8	48	32	64
Miscellaneous District Levy	454	2.1	15	23	148
State Property Tax Levy	2,134	9.7	69	70	116
<b>Total Levy</b>	<b>\$22,034</b>	<b>100.0%</b>	<b>\$714</b>	<b>\$746</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,188</b>		<b>71</b>	<b>79</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>19,846</b>		<b>643</b>	<b>667</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,856,407		\$60,115	\$62,517	\$63,881
Referendum Market Valuation	1,306,001		\$42,291	\$37,146	\$55,523
Net Tax Capacity (NTC)	19,062		617	622	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.965</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.114</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$24,096	50.6%	\$780	\$690	\$992
Sales/Use Tax (Calendar 2003)	8,989	18.9	291	468	667
Motor Vehicle Sales Tax (Calendar 2002)	3,493	7.3	113	121	119
Motor Vehicle License Tax (Calendar 2002)	2,758	5.8	89	93	96
Motor Fuels Tax (Calendar 2002)	3,963	8.3	128	132	124
Corporate Income Tax (Calendar 2002)	2,208	4.6	71	68	116
State Property Tax (Payable 2003)	2,134	4.5	69	70	116
<b>Total State Taxes</b>	<b>\$47,640</b>	<b>100.0%</b>	<b>\$1,543</b>	<b>\$1,641</b>	<b>\$2,230</b>

I. Major State Aids/Credits	NOBLES			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$26,145	53.1%	\$1,266	\$1,250	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	8,285	16.8	401	383	332
Minnesota Family Investment Program	232	0.5	11	9	13
General Assistance including GAMC	814	1.7	39	34	50
Social Services	3,543	7.2	172	201	187
Miscellaneous	372	0.8	18	19	23
Total	13,247	26.9	642	646	604
Highway Aid (Calendar 2003)					
County Aid	3,920	8.0	190	225	68
Municipal Aid	383	0.8	19	9	22
Township Aid	391	0.8	19	36	6
Total	4,694	9.5	227	270	96
Local Government Aid (Calendar 2003)	3,878	7.9	188	170	91
Disparity Reduction Aid (Calendar 2003)	167	0.3	8	8	4
County HACA (Payable 2003)	682	1.4	33	47	26
Criminal Justice Aid (Payable 2003)	113	0.2	5	5	6
Community Corrections Funding (2003)	307	0.6	15	14	14
<b>Total Aids</b>	<b>49,233</b>	<b>100.0</b>	<b>2,385</b>	<b>2,409</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,185	78.7	57	61	58
Agricultural Market Value Credit	320	21.3	15	19	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,504</b>	<b>100.0</b>	<b>73</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	212	36.7	10	10	23
Regular (Renters)	359	62.3	17	15	27
Targeting Refund	6	1.0	0	0	1
<b>Total Property Tax Refunds</b>	<b>576</b>	<b>100.0</b>	<b>28</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$51,314</b>	<b>100.0%</b>	<b>\$2,485</b>	<b>\$2,514</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$6,468	41.2%	\$313	\$377	\$328
City/Town Levy	3,722	23.7	180	192	235
School District Net Tax Capacity Levy	2,908	18.5	141	140	166
School District Referendum Market Value Levy	720	4.6	35	27	64
Miscellaneous District Levy	736	4.7	36	31	148
State Property Tax Levy	1,154	7.3	56	64	116
<b>Total Levy</b>	<b>\$15,709</b>	<b>100.0%</b>	<b>\$761</b>	<b>\$830</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,504</b>		<b>73</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>14,205</b>		<b>688</b>	<b>750</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,227,683		\$59,463	\$70,442	\$63,881
Referendum Market Valuation	536,534		\$25,987	\$28,046	\$55,523
Net Tax Capacity (NTC)	11,552		560	657	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.194</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.134</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$10,819	36.1%	\$524	\$601	\$992
Sales/Use Tax (Calendar 2003)	8,891	29.6	431	376	667
Motor Vehicle Sales Tax (Calendar 2002)	2,508	8.4	121	126	119
Motor Vehicle License Tax (Calendar 2002)	1,860	6.2	90	95	96
Motor Fuels Tax (Calendar 2002)	3,435	11.4	166	159	124
Corporate Income Tax (Calendar 2002)	1,335	4.4	65	58	116
State Property Tax (Payable 2003)	1,154	3.8	56	64	116
<b>Total State Taxes</b>	<b>\$30,001</b>	<b>100.0%</b>	<b>\$1,453</b>	<b>\$1,480</b>	<b>\$2,230</b>



I. Major State Aids/Credits	NORMAN			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$10,332	47.3%	\$1,430	\$1,393	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	4,514	20.7	625	429	332
Minnesota Family Investment Program	87	0.4	12	11	13
General Assistance including GAMC	271	1.2	38	43	50
Social Services	1,555	7.1	215	235	187
Miscellaneous	162	0.7	22	19	23
Total	6,589	30.2	912	737	604
Highway Aid (Calendar 2003)					
County Aid	2,806	12.9	388	271	68
Municipal Aid	0	0.0	0	16	22
Township Aid	278	1.3	38	39	6
Total	3,084	14.1	427	325	96
Local Government Aid (Calendar 2003)	1,158	5.3	160	141	91
Disparity Reduction Aid (Calendar 2003)	35	0.2	5	7	4
County HACA (Payable 2003)	479	2.2	66	47	26
Criminal Justice Aid (Payable 2003)	32	0.1	4	5	6
Community Corrections Funding (2003)	119	0.5	16	16	14
<b>Total Aids</b>	<b>21,828</b>	<b>100.0</b>	<b>3,022</b>	<b>2,671</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	345	65.9	48	54	58
Agricultural Market Value Credit	179	34.1	25	17	5
Miscellaneous Credits	0	0.0	0	11	4
<b>Total Property Tax Credits</b>	<b>524</b>	<b>100.0</b>	<b>73</b>	<b>82</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	54	41.1	8	9	23
Regular (Renters)	77	58.2	11	13	27
Targeting Refund	1	0.7	0	0	1
<b>Total Property Tax Refunds</b>	<b>132</b>	<b>100.0</b>	<b>18</b>	<b>22</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$22,484</b>	<b>100.0%</b>	<b>\$3,113</b>	<b>\$2,775</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$2,862	48.2%	\$396	\$334	\$328
City/Town Levy	1,342	22.6	186	184	235
School District Net Tax Capacity Levy	989	16.7	137	129	166
School District Referendum Market Value Levy	252	4.2	35	25	64
Miscellaneous District Levy	293	4.9	41	45	148
State Property Tax Levy	200	3.4	28	69	116
<b>Total Levy</b>	<b>\$5,938</b>	<b>100.0%</b>	<b>\$822</b>	<b>\$786</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>524</b>		<b>73</b>	<b>82</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>5,414</b>		<b>750</b>	<b>704</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$458,623		\$63,495	\$49,602	\$63,881
Referendum Market Valuation	128,488		\$17,789	\$24,694	\$55,523
Net Tax Capacity (NTC)	3,992		553	496	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.372</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.196</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$3,740	40.0%	\$518	\$671	\$992
Sales/Use Tax (Calendar 2003)	2,273	24.3	315	327	667
Motor Vehicle Sales Tax (Calendar 2002)	957	10.2	133	125	119
Motor Vehicle License Tax (Calendar 2002)	719	7.7	100	95	96
Motor Fuels Tax (Calendar 2002)	1,230	13.2	170	146	124
Corporate Income Tax (Calendar 2002)	229	2.4	32	56	116
State Property Tax (Payable 2003)	200	2.1	28	69	116
<b>Total State Taxes</b>	<b>\$9,347</b>	<b>100.0%</b>	<b>\$1,294</b>	<b>\$1,490</b>	<b>\$2,230</b>

I. Major State Aids/Credits	OLMSTED			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$147,909	62.0%	\$1,120	\$1,092	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	29,745	12.5	225	277	332
Minnesota Family Investment Program	1,536	0.6	12	9	13
General Assistance including GAMC	5,491	2.3	42	36	50
Social Services	25,984	10.9	197	179	187
Miscellaneous	3,091	1.3	23	17	23
Total	65,847	27.6	499	519	604
Highway Aid (Calendar 2003)					
County Aid	5,246	2.2	40	91	68
Municipal Aid	2,770	1.2	21	17	22
Township Aid	748	0.3	6	9	6
Total	8,765	3.7	66	118	96
Local Government Aid (Calendar 2003)	9,120	3.8	69	123	91
Disparity Reduction Aid (Calendar 2003)	41	0.0	0	5	4
County HACA (Payable 2003)	4,573	1.9	35	31	26
Criminal Justice Aid (Payable 2003)	784	0.3	6	6	6
Community Corrections Funding (2003)	1,547	0.6	12	12	14
<b>Total Aids</b>	<b>238,585</b>	<b>100.0</b>	<b>1,807</b>	<b>1,904</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	8,993	95.5	68	69	58
Agricultural Market Value Credit	427	4.5	3	8	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>9,420</b>	<b>100.0</b>	<b>71</b>	<b>77</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	1,888	36.1	14	15	23
Regular (Renters)	3,327	63.6	25	20	27
Targeting Refund	14	0.3	0	1	1
<b>Total Property Tax Refunds</b>	<b>5,230</b>	<b>100.0</b>	<b>40</b>	<b>36</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$253,235</b>	<b>100.0%</b>	<b>\$1,918</b>	<b>\$2,018</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$48,774	38.0%	\$369	\$313	\$328
City/Town Levy	30,957	24.1	234	210	235
School District Net Tax Capacity Levy	22,857	17.8	173	152	166
School District Referendum Market Value Levy	7,943	6.2	60	38	64
Miscellaneous District Levy	4,307	3.4	33	28	148
State Property Tax Levy	13,540	10.5	103	74	116
<b>Total Levy</b>	<b>\$128,378</b>	<b>100.0%</b>	<b>\$972</b>	<b>\$815</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>9,420</b>		<b>71</b>	<b>77</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>118,958</b>		<b>901</b>	<b>737</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$7,569,037		\$57,336	\$57,014	\$63,881
Referendum Market Valuation	7,050,349		\$53,406	\$44,519	\$55,523
Net Tax Capacity (NTC)	87,509		663	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.220</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.113</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$145,384	45.3%	\$1,101	\$820	\$992
Sales/Use Tax (Calendar 2003)	98,710	30.8	748	484	667
Motor Vehicle Sales Tax (Calendar 2002)	15,836	4.9	120	120	119
Motor Vehicle License Tax (Calendar 2002)	12,910	4.0	98	94	96
Motor Fuels Tax (Calendar 2002)	14,397	4.5	109	131	124
Corporate Income Tax (Calendar 2002)	20,135	6.3	153	94	116
State Property Tax (Payable 2003)	13,540	4.2	103	74	116
<b>Total State Taxes</b>	<b>\$320,913</b>	<b>100.0%</b>	<b>\$2,431</b>	<b>\$1,818</b>	<b>\$2,230</b>

I. Major State Aids/Credits	OTTER TAIL			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$58,927	52.5%	\$1,002	\$1,115	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	19,911	17.8	339	362	332
Minnesota Family Investment Program	458	0.4	8	12	13
General Assistance including GAMC	1,872	1.7	32	39	50
Social Services	11,846	10.6	202	223	187
Miscellaneous	1,042	0.9	18	19	23
Total	35,130	31.3	598	655	604
Highway Aid (Calendar 2003)					
County Aid	8,016	7.1	136	143	68
Municipal Aid	618	0.6	11	12	22
Township Aid	937	0.8	16	16	6
Total	9,570	8.5	163	171	96
Local Government Aid (Calendar 2003)	5,585	5.0	95	115	91
Disparity Reduction Aid (Calendar 2003)	33	0.0	1	2	4
County HACA (Payable 2003)	2,187	2.0	37	40	26
Criminal Justice Aid (Payable 2003)	296	0.3	5	5	6
Community Corrections Funding (2003)	417	0.4	7	12	14
<b>Total Aids</b>	<b>112,145</b>	<b>100.0</b>	<b>1,908</b>	<b>2,116</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	4,090	82.7	70	67	58
Agricultural Market Value Credit	856	17.3	15	12	5
Miscellaneous Credits	0	0.0	0	20	4
<b>Total Property Tax Credits</b>	<b>4,946</b>	<b>100.0</b>	<b>84</b>	<b>99</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	586	37.0	10	12	23
Regular (Renters)	987	62.2	17	18	27
Targeting Refund	13	0.8	0	0	1
<b>Total Property Tax Refunds</b>	<b>1,586</b>	<b>100.0</b>	<b>27</b>	<b>30</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$118,677</b>	<b>100.0%</b>	<b>\$2,019</b>	<b>\$2,244</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$16,588	40.0%	\$282	\$350	\$328
City/Town Levy	9,925	23.9	169	161	235
School District Net Tax Capacity Levy	6,482	15.6	110	124	166
School District Referendum Market Value Levy	1,445	3.5	25	14	64
Miscellaneous District Levy	1,455	3.5	25	31	148
State Property Tax Levy	5,596	13.5	95	80	116
<b>Total Levy</b>	<b>\$41,491</b>	<b>100.0%</b>	<b>\$706</b>	<b>\$760</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>4,946</b>		<b>84</b>	<b>99</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>36,544</b>		<b>622</b>	<b>661</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$3,764,767		\$64,043	\$59,978	\$63,881
Referendum Market Valuation	2,258,632		\$38,422	\$36,491	\$55,523
Net Tax Capacity (NTC)	38,468		654	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.889</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.067</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$34,689	35.4%	\$590	\$628	\$992
Sales/Use Tax (Calendar 2003)	33,569	34.2	571	507	667
Motor Vehicle Sales Tax (Calendar 2002)	7,230	7.4	123	120	119
Motor Vehicle License Tax (Calendar 2002)	5,408	5.5	92	91	96
Motor Fuels Tax (Calendar 2002)	8,655	8.8	147	151	124
Corporate Income Tax (Calendar 2002)	2,865	2.9	49	56	116
State Property Tax (Payable 2003)	5,596	5.7	95	80	116
<b>Total State Taxes</b>	<b>\$98,013</b>	<b>100.0%</b>	<b>\$1,667</b>	<b>\$1,633</b>	<b>\$2,230</b>

I. Major State Aids/Credits	PENNINGTON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$17,276	53.3%	\$1,265	\$1,393	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	5,993	18.5	439	429	332
Minnesota Family Investment Program	114	0.4	8	11	13
General Assistance including GAMC	484	1.5	35	43	50
Social Services	2,745	8.5	201	235	187
Miscellaneous	302	0.9	22	19	23
Total	9,637	29.7	706	737	604
Highway Aid (Calendar 2003)					
County Aid	2,091	6.5	153	271	68
Municipal Aid	499	1.5	37	16	22
Township Aid	124	0.4	9	39	6
Total	2,714	8.4	199	325	96
Local Government Aid (Calendar 2003)	1,886	5.8	138	141	91
Disparity Reduction Aid (Calendar 2003)	199	0.6	15	7	4
County HACA (Payable 2003)	415	1.3	30	47	26
Criminal Justice Aid (Payable 2003)	81	0.3	6	5	6
Community Corrections Funding (2003)	185	0.6	14	16	14
<b>Total Aids</b>	<b>32,393</b>	<b>100.0</b>	<b>2,372</b>	<b>2,671</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	760	85.2	56	54	58
Agricultural Market Value Credit	132	14.8	10	17	5
Miscellaneous Credits	0	0.0	0	11	4
<b>Total Property Tax Credits</b>	<b>892</b>	<b>100.0</b>	<b>65</b>	<b>82</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	161	41.2	12	9	23
Regular (Renters)	229	58.8	17	13	27
Targeting Refund	0	0.0	0	0	1
<b>Total Property Tax Refunds</b>	<b>390</b>	<b>100.0</b>	<b>29</b>	<b>22</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$33,674</b>	<b>100.0%</b>	<b>\$2,466</b>	<b>\$2,775</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$4,364	47.7%	\$320	\$334	\$328
City/Town Levy	2,015	22.0	148	184	235
School District Net Tax Capacity Levy	1,586	17.4	116	129	166
School District Referendum Market Value Levy	95	1.0	7	25	64
Miscellaneous District Levy	305	3.3	22	45	148
State Property Tax Levy	777	8.5	57	69	116
<b>Total Levy</b>	<b>\$9,142</b>	<b>100.0%</b>	<b>\$670</b>	<b>\$786</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>892</b>		<b>65</b>	<b>82</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>8,250</b>		<b>604</b>	<b>704</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$436,949		\$32,002	\$49,602	\$63,881
Referendum Market Valuation	329,331		\$24,120	\$24,694	\$55,523
Net Tax Capacity (NTC)	4,723		346	496	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.750</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.029</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$15,616	53.6%	\$1,144	\$671	\$992
Sales/Use Tax (Calendar 2003)	7,009	24.1	513	327	667
Motor Vehicle Sales Tax (Calendar 2002)	1,654	5.7	121	125	119
Motor Vehicle License Tax (Calendar 2002)	1,245	4.3	91	95	96
Motor Fuels Tax (Calendar 2002)	1,538	5.3	113	146	124
Corporate Income Tax (Calendar 2002)	1,297	4.5	95	56	116
State Property Tax (Payable 2003)	777	2.7	57	69	116
<b>Total State Taxes</b>	<b>\$29,136</b>	<b>100.0%</b>	<b>\$2,134</b>	<b>\$1,490</b>	<b>\$2,230</b>

I. Major State Aids/Credits	PINE			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$29,386	53.0%	\$1,060	\$1,227	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	10,312	18.6	372	294	332
Minnesota Family Investment Program	473	0.9	17	10	13
General Assistance including GAMC	1,326	2.4	48	42	50
Social Services	4,599	8.3	166	165	187
Miscellaneous	697	1.3	25	15	23
Total	17,407	31.4	628	526	604
Highway Aid (Calendar 2003)					
County Aid	5,313	9.6	192	107	68
Municipal Aid	0	0.0	0	4	22
Township Aid	297	0.5	11	6	6
Total	5,609	10.1	202	118	96
Local Government Aid (Calendar 2003)	1,478	2.7	53	38	91
Disparity Reduction Aid (Calendar 2003)	2	0.0	0	1	4
County HACA (Payable 2003)	968	1.7	35	46	26
Criminal Justice Aid (Payable 2003)	159	0.3	6	6	6
Community Corrections Funding (2003)	427	0.8	15	16	14
<b>Total Aids</b>	<b>55,437</b>	<b>100.0</b>	<b>1,999</b>	<b>1,977</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,856	82.8	67	70	58
Agricultural Market Value Credit	377	16.8	14	10	5
Miscellaneous Credits	10	0.4	0	0	4
<b>Total Property Tax Credits</b>	<b>2,243</b>	<b>100.0</b>	<b>81</b>	<b>81</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	339	48.1	12	27	23
Regular (Renters)	360	51.1	13	16	27
Targeting Refund	5	0.7	0	1	1
<b>Total Property Tax Refunds</b>	<b>704</b>	<b>100.0</b>	<b>25</b>	<b>44</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$58,384</b>	<b>100.0%</b>	<b>\$2,105</b>	<b>\$2,102</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$9,091	45.9%	\$328	\$359	\$328
City/Town Levy	3,737	18.9	135	172	235
School District Net Tax Capacity Levy	3,329	16.8	120	160	166
School District Referendum Market Value Levy	1,107	5.6	40	21	64
Miscellaneous District Levy	574	2.9	21	23	148
State Property Tax Levy	1,971	9.9	71	51	116
<b>Total Levy</b>	<b>\$19,808</b>	<b>100.0%</b>	<b>\$714</b>	<b>\$786</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,243</b>		<b>81</b>	<b>81</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>17,565</b>		<b>633</b>	<b>705</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,392,478		\$50,208	\$50,929	\$63,881
Referendum Market Valuation	942,694		\$33,991	\$41,812	\$55,523
Net Tax Capacity (NTC)	14,413		520	527	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.161</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.117</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$14,519	37.9%	\$523	\$723	\$992
Sales/Use Tax (Calendar 2003)	8,528	22.3	307	370	667
Motor Vehicle Sales Tax (Calendar 2002)	3,379	8.8	122	124	119
Motor Vehicle License Tax (Calendar 2002)	2,532	6.6	91	96	96
Motor Fuels Tax (Calendar 2002)	6,434	16.8	232	173	124
Corporate Income Tax (Calendar 2002)	926	2.4	33	45	116
State Property Tax (Payable 2003)	1,971	5.1	71	51	116
<b>Total State Taxes</b>	<b>\$38,288</b>	<b>100.0%</b>	<b>\$1,381</b>	<b>\$1,582</b>	<b>\$2,230</b>

I. Major State Aids/Credits	PIPESTONE			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$13,557	52.6%	\$1,401	\$1,250	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	4,302	16.7	445	383	332
Minnesota Family Investment Program	120	0.5	12	9	13
General Assistance including GAMC	387	1.5	40	34	50
Social Services	1,587	6.2	164	201	187
Miscellaneous	236	0.9	24	19	23
Total	6,631	25.7	685	646	604
Highway Aid (Calendar 2003)					
County Aid	2,720	10.6	281	225	68
Municipal Aid	0	0.0	0	9	22
Township Aid	182	0.7	19	36	6
Total	2,902	11.3	300	270	96
Local Government Aid (Calendar 2003)	1,822	7.1	188	170	91
Disparity Reduction Aid (Calendar 2003)	162	0.6	17	8	4
County HACA (Payable 2003)	560	2.2	58	47	26
Criminal Justice Aid (Payable 2003)	44	0.2	5	5	6
Community Corrections Funding (2003)	90	0.3	9	14	14
<b>Total Aids</b>	<b>25,767</b>	<b>100.0</b>	<b>2,663</b>	<b>2,409</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	561	75.0	58	61	58
Agricultural Market Value Credit	187	25.0	19	19	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>748</b>	<b>100.0</b>	<b>77</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	140	56.9	14	10	23
Regular (Renters)	105	42.8	11	15	27
Targeting Refund	1	0.3	0	0	1
<b>Total Property Tax Refunds</b>	<b>246</b>	<b>100.0</b>	<b>25</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$26,761</b>	<b>100.0%</b>	<b>\$2,766</b>	<b>\$2,514</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$3,884	47.6%	\$401	\$377	\$328
City/Town Levy	1,574	19.3	163	192	235
School District Net Tax Capacity Levy	1,621	19.9	168	140	166
School District Referendum Market Value Levy	319	3.9	33	27	64
Miscellaneous District Levy	219	2.7	23	31	148
State Property Tax Levy	546	6.7	56	64	116
<b>Total Levy</b>	<b>\$8,163</b>	<b>100.0%</b>	<b>\$844</b>	<b>\$830</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>748</b>		<b>77</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>7,415</b>		<b>766</b>	<b>750</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$582,051		\$60,160	\$70,442	\$63,881
Referendum Market Valuation	248,938		\$25,730	\$28,046	\$55,523
Net Tax Capacity (NTC)	5,573		576	657	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.246</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.255</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$5,079	41.1%	\$525	\$601	\$992
Sales/Use Tax (Calendar 2003)	2,915	23.6	301	376	667
Motor Vehicle Sales Tax (Calendar 2002)	1,172	9.5	121	126	119
Motor Vehicle License Tax (Calendar 2002)	878	7.1	91	95	96
Motor Fuels Tax (Calendar 2002)	1,306	10.6	135	159	124
Corporate Income Tax (Calendar 2002)	470	3.8	49	58	116
State Property Tax (Payable 2003)	546	4.4	56	64	116
<b>Total State Taxes</b>	<b>\$12,366</b>	<b>100.0%</b>	<b>\$1,278</b>	<b>\$1,480</b>	<b>\$2,230</b>

I. Major State Aids/Credits	POLK			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$40,400	48.0%	\$1,302	\$1,393	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	13,731	16.3	443	429	332
Minnesota Family Investment Program	615	0.7	20	11	13
General Assistance including GAMC	1,840	2.2	59	43	50
Social Services	10,561	12.5	340	235	187
Miscellaneous	768	0.9	25	19	23
Total	27,516	32.7	887	737	604
Highway Aid (Calendar 2003)					
County Aid	6,298	7.5	203	271	68
Municipal Aid	872	1.0	28	16	22
Township Aid	1,183	1.4	38	39	6
Total	8,353	9.9	269	325	96
Local Government Aid (Calendar 2003)	5,666	6.7	183	141	91
Disparity Reduction Aid (Calendar 2003)	167	0.2	5	7	4
County HACA (Payable 2003)	1,111	1.3	36	47	26
Criminal Justice Aid (Payable 2003)	184	0.2	6	5	6
Community Corrections Funding (2003)	766	0.9	25	16	14
<b>Total Aids</b>	<b>84,165</b>	<b>100.0</b>	<b>2,713</b>	<b>2,671</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,726	57.6	56	54	58
Agricultural Market Value Credit	404	13.5	13	17	5
Miscellaneous Credits	865	28.9	28	11	4
<b>Total Property Tax Credits</b>	<b>2,995</b>	<b>100.0</b>	<b>97</b>	<b>82</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	381	43.5	12	9	23
Regular (Renters)	495	56.4	16	13	27
Targeting Refund	1	0.2	0	0	1
<b>Total Property Tax Refunds</b>	<b>877</b>	<b>100.0</b>	<b>28</b>	<b>22</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$88,037</b>	<b>100.0%</b>	<b>\$2,838</b>	<b>\$2,775</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$12,183	45.5%	\$393	\$334	\$328
City/Town Levy	6,808	25.4	219	184	235
School District Net Tax Capacity Levy	3,670	13.7	118	129	166
School District Referendum Market Value Levy	422	1.6	14	25	64
Miscellaneous District Levy	1,796	6.7	58	45	148
State Property Tax Levy	1,886	7.0	61	69	116
<b>Total Levy</b>	<b>\$26,765</b>	<b>100.0%</b>	<b>\$863</b>	<b>\$786</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,995</b>		<b>97</b>	<b>82</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>23,770</b>		<b>766</b>	<b>704</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,591,681		\$51,303	\$49,602	\$63,881
Referendum Market Valuation	797,900		\$25,718	\$24,694	\$55,523
Net Tax Capacity (NTC)	15,813		510	496	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.540</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.053</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$17,189	40.7%	\$554	\$671	\$992
Sales/Use Tax (Calendar 2003)	10,463	24.8	337	327	667
Motor Vehicle Sales Tax (Calendar 2002)	3,710	8.8	120	125	119
Motor Vehicle License Tax (Calendar 2002)	2,834	6.7	91	95	96
Motor Fuels Tax (Calendar 2002)	4,707	11.2	152	146	124
Corporate Income Tax (Calendar 2002)	1,421	3.4	46	56	116
State Property Tax (Payable 2003)	1,886	4.5	61	69	116
<b>Total State Taxes</b>	<b>\$42,209</b>	<b>100.0%</b>	<b>\$1,360</b>	<b>\$1,490</b>	<b>\$2,230</b>

I. Major State Aids/Credits	POPE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$11,360	48.1%	\$1,010	\$1,115	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	4,329	18.3	385	362	332
Minnesota Family Investment Program	75	0.3	7	12	13
General Assistance including GAMC	356	1.5	32	39	50
Social Services	2,187	9.3	195	223	187
Miscellaneous	231	1.0	21	19	23
Total	7,179	30.4	638	655	604
Highway Aid (Calendar 2003)					
County Aid	2,755	11.7	245	143	68
Municipal Aid	0	0.0	0	12	22
Township Aid	251	1.1	22	16	6
Total	3,005	12.7	267	171	96
Local Government Aid (Calendar 2003)	1,173	5.0	104	115	91
Disparity Reduction Aid (Calendar 2003)	52	0.2	5	2	4
County HACA (Payable 2003)	691	2.9	61	40	26
Criminal Justice Aid (Payable 2003)	53	0.2	5	5	6
Community Corrections Funding (2003)	81	0.3	7	12	14
<b>Total Aids</b>	<b>23,595</b>	<b>100.0</b>	<b>2,098</b>	<b>2,116</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	809	77.5	72	67	58
Agricultural Market Value Credit	229	21.9	20	12	5
Miscellaneous Credits	6	0.6	1	20	4
<b>Total Property Tax Credits</b>	<b>1,044</b>	<b>100.0</b>	<b>93</b>	<b>99</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	152	45.8	14	12	23
Regular (Renters)	179	53.9	16	18	27
Targeting Refund	1	0.3	0	0	1
<b>Total Property Tax Refunds</b>	<b>332</b>	<b>100.0</b>	<b>29</b>	<b>30</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$24,971</b>	<b>100.0%</b>	<b>\$2,220</b>	<b>\$2,244</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$3,982	44.9%	\$354	\$350	\$328
City/Town Levy	2,007	22.6	178	161	235
School District Net Tax Capacity Levy	1,372	15.5	122	124	166
School District Referendum Market Value Levy	83	0.9	7	14	64
Miscellaneous District Levy	726	8.2	65	31	148
State Property Tax Levy	704	7.9	63	80	116
<b>Total Levy</b>	<b>\$8,874</b>	<b>100.0%</b>	<b>\$789</b>	<b>\$760</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,044</b>		<b>93</b>	<b>99</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>7,830</b>		<b>696</b>	<b>661</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$716,636		\$63,724	\$59,978	\$63,881
Referendum Market Valuation	376,233		\$33,455	\$36,491	\$55,523
Net Tax Capacity (NTC)	6,778		603	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.191</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.022</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$6,898	41.8%	\$613	\$628	\$992
Sales/Use Tax (Calendar 2003)	4,022	24.4	358	507	667
Motor Vehicle Sales Tax (Calendar 2002)	1,432	8.7	127	120	119
Motor Vehicle License Tax (Calendar 2002)	1,072	6.5	95	91	96
Motor Fuels Tax (Calendar 2002)	1,601	9.7	142	151	124
Corporate Income Tax (Calendar 2002)	759	4.6	67	56	116
State Property Tax (Payable 2003)	704	4.3	63	80	116
<b>Total State Taxes</b>	<b>\$16,488</b>	<b>100.0%</b>	<b>\$1,466</b>	<b>\$1,633</b>	<b>\$2,230</b>



I. Major State Aids/Credits	RAMSEY			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$668,532	56.0%	\$1,297	\$1,172	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	236,792	19.8	460	329	332
Minnesota Family Investment Program	12,540	1.0	24	14	13
General Assistance including GAMC	31,931	2.7	62	58	50
Social Services	119,313	10.0	232	181	187
Miscellaneous	16,109	1.3	31	26	23
Total	416,685	34.9	809	608	604
Highway Aid (Calendar 2003)					
County Aid	11,114	0.9	22	24	68
Municipal Aid	15,753	1.3	31	28	22
Township Aid	14	0.0	0	0	6
Total	26,881	2.3	52	52	96
Local Government Aid (Calendar 2003)	65,425	5.5	127	67	91
Disparity Reduction Aid (Calendar 2003)	603	0.1	1	1	4
County HACA (Payable 2003)	3,005	0.3	6	17	26
Criminal Justice Aid (Payable 2003)	4,299	0.4	8	7	6
Community Corrections Funding (2003)	9,197	0.8	18	14	14
<b>Total Aids</b>	<b>1,194,627</b>	<b>100.0</b>	<b>2,318</b>	<b>1,938</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	27,763	100.0	54	51	58
Agricultural Market Value Credit	2	0.0	0	1	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>27,765</b>	<b>100.0</b>	<b>54</b>	<b>52</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	12,070	34.5	23	29	23
Regular (Renters)	21,663	61.9	42	34	27
Targeting Refund	1,252	3.6	2	2	1
<b>Total Property Tax Refunds</b>	<b>34,985</b>	<b>100.0</b>	<b>68</b>	<b>65</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$1,257,377</b>	<b>100.0%</b>	<b>\$2,440</b>	<b>\$2,055</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$158,206	29.3%	\$307	\$316	\$328
City/Town Levy	98,430	18.2	191	270	235
School District Net Tax Capacity Levy	78,623	14.6	153	189	166
School District Referendum Market Value Levy	34,523	6.4	67	99	64
Miscellaneous District Levy	100,386	18.6	195	246	148
State Property Tax Levy	69,661	12.9	135	148	116
<b>Total Levy</b>	<b>\$539,827</b>	<b>100.0%</b>	<b>\$1,048</b>	<b>\$1,268</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>27,765</b>		<b>54</b>	<b>52</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>512,062</b>		<b>994</b>	<b>1,216</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$28,888,903		\$56,065	\$69,631	\$63,881
Referendum Market Valuation	28,850,204		\$55,990	\$68,916	\$55,523
Net Tax Capacity (NTC)	362,579		704	851	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.182</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.124</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$494,449	41.2%	\$960	\$1,228	\$992
Sales/Use Tax (Calendar 2003)	392,237	32.7	761	809	667
Motor Vehicle Sales Tax (Calendar 2002)	57,958	4.8	112	117	119
Motor Vehicle License Tax (Calendar 2002)	48,169	4.0	93	98	96
Motor Fuels Tax (Calendar 2002)	54,457	4.5	106	109	124
Corporate Income Tax (Calendar 2002)	82,161	6.9	159	157	116
State Property Tax (Payable 2003)	69,661	5.8	135	148	116
<b>Total State Taxes</b>	<b>\$1,199,091</b>	<b>100.0%</b>	<b>\$2,327</b>	<b>\$2,665</b>	<b>\$2,230</b>

I. Major State Aids/Credits	RED LAKE			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$6,555	49.9%	\$1,518	\$1,393	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	2,024	15.4	469	429	332
Minnesota Family Investment Program	32	0.2	7	11	13
General Assistance including GAMC	259	2.0	60	43	50
Social Services	610	4.6	141	235	187
Miscellaneous	96	0.7	22	19	23
Total	3,020	23.0	700	737	604
Highway Aid (Calendar 2003)					
County Aid	1,970	15.0	456	271	68
Municipal Aid	0	0.0	0	16	22
Township Aid	117	0.9	27	39	6
Total	2,087	15.9	483	325	96
Local Government Aid (Calendar 2003)	699	5.3	162	141	91
Disparity Reduction Aid (Calendar 2003)	167	1.3	39	7	4
County HACA (Payable 2003)	499	3.8	116	47	26
Criminal Justice Aid (Payable 2003)	20	0.2	5	5	6
Community Corrections Funding (2003)	88	0.7	20	16	14
<b>Total Aids</b>	<b>13,134</b>	<b>100.0</b>	<b>3,043</b>	<b>2,671</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	199	65.9	46	54	58
Agricultural Market Value Credit	103	34.1	24	17	5
Miscellaneous Credits	0	0.0	0	11	4
<b>Total Property Tax Credits</b>	<b>302</b>	<b>100.0</b>	<b>70</b>	<b>82</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	38	46.8	9	9	23
Regular (Renters)	39	48.2	9	13	27
Targeting Refund	4	5.1	1	0	1
<b>Total Property Tax Refunds</b>	<b>82</b>	<b>100.0</b>	<b>19</b>	<b>22</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$13,518</b>	<b>100.0%</b>	<b>\$3,131</b>	<b>\$2,775</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$1,292	43.0%	\$299	\$334	\$328
City/Town Levy	777	25.9	180	184	235
School District Net Tax Capacity Levy	347	11.6	80	129	166
School District Referendum Market Value Levy	131	4.4	30	25	64
Miscellaneous District Levy	130	4.3	30	45	148
State Property Tax Levy	324	10.8	75	69	116
<b>Total Levy</b>	<b>\$3,002</b>	<b>100.0%</b>	<b>\$695</b>	<b>\$786</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>302</b>		<b>70</b>	<b>82</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>2,700</b>		<b>625</b>	<b>704</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$172,665		\$39,996	\$49,602	\$63,881
Referendum Market Valuation	87,526		\$20,275	\$24,694	\$55,523
Net Tax Capacity (NTC)	1,763		408	496	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.441</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.150</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$2,018	39.6%	\$467	\$671	\$992
Sales/Use Tax (Calendar 2003)	1,023	20.1	237	327	667
Motor Vehicle Sales Tax (Calendar 2002)	559	11.0	129	125	119
Motor Vehicle License Tax (Calendar 2002)	414	8.1	96	95	96
Motor Fuels Tax (Calendar 2002)	626	12.3	145	146	124
Corporate Income Tax (Calendar 2002)	128	2.5	30	56	116
State Property Tax (Payable 2003)	324	6.4	75	69	116
<b>Total State Taxes</b>	<b>\$5,092</b>	<b>100.0%</b>	<b>\$1,180</b>	<b>\$1,490</b>	<b>\$2,230</b>

I. Major State Aids/Credits	REDWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$21,254	52.6%	\$1,303	\$1,250	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	6,240	15.4	382	383	332
Minnesota Family Investment Program	131	0.3	8	9	13
General Assistance including GAMC	479	1.2	29	34	50
Social Services	3,124	7.7	191	201	187
Miscellaneous	335	0.8	21	19	23
<b>Total</b>	<b>10,309</b>	<b>25.5</b>	<b>632</b>	<b>646</b>	<b>604</b>
Highway Aid (Calendar 2003)					
County Aid	3,635	9.0	223	225	68
Municipal Aid	232	0.6	14	9	22
Township Aid	1,302	3.2	80	36	6
<b>Total</b>	<b>5,168</b>	<b>12.8</b>	<b>317</b>	<b>270</b>	<b>96</b>
Local Government Aid (Calendar 2003)	2,531	6.3	155	170	91
Disparity Reduction Aid (Calendar 2003)	98	0.2	6	8	4
County HACA (Payable 2003)	757	1.9	46	47	26
Criminal Justice Aid (Payable 2003)	90	0.2	5	5	6
Community Corrections Funding (2003)	190	0.5	12	14	14
<b>Total Aids</b>	<b>40,396</b>	<b>100.0</b>	<b>2,476</b>	<b>2,409</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	969	74.1	59	61	58
Agricultural Market Value Credit	339	25.9	21	19	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,308</b>	<b>100.0</b>	<b>80</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	185	42.3	11	10	23
Regular (Renters)	250	57.2	15	15	27
Targeting Refund	2	0.5	0	0	1
<b>Total Property Tax Refunds</b>	<b>438</b>	<b>100.0</b>	<b>27</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$42,142</b>	<b>100.0%</b>	<b>\$2,583</b>	<b>\$2,514</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$6,624	48.1%	\$406	\$377	\$328
City/Town Levy	3,793	27.5	232	192	235
School District Net Tax Capacity Levy	2,289	16.6	140	140	166
School District Referendum Market Value Levy	216	1.6	13	27	64
Miscellaneous District Levy	228	1.7	14	31	148
State Property Tax Levy	630	4.6	39	64	116
<b>Total Levy</b>	<b>\$13,780</b>	<b>100.0%</b>	<b>\$844</b>	<b>\$830</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,308</b>		<b>80</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>12,472</b>		<b>764</b>	<b>750</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,254,896		\$76,907	\$70,442	\$63,881
Referendum Market Valuation	389,380		\$23,863	\$28,046	\$55,523
Net Tax Capacity (NTC)	10,942		671	657	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.177</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.055</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$10,753	43.0%	\$659	\$601	\$992
Sales/Use Tax (Calendar 2003)	6,328	25.3	388	376	667
Motor Vehicle Sales Tax (Calendar 2002)	2,187	8.8	134	126	119
Motor Vehicle License Tax (Calendar 2002)	1,667	6.7	102	95	96
Motor Fuels Tax (Calendar 2002)	2,605	10.4	160	159	124
Corporate Income Tax (Calendar 2002)	810	3.2	50	58	116
State Property Tax (Payable 2003)	630	2.5	39	64	116
<b>Total State Taxes</b>	<b>\$24,978</b>	<b>100.0%</b>	<b>\$1,531</b>	<b>\$1,480</b>	<b>\$2,230</b>

I. Major State Aids/Credits	RENVILLE			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$16,784	44.8%	\$995	\$1,195	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	7,786	20.8	462	333	332
Minnesota Family Investment Program	239	0.6	14	12	13
General Assistance including GAMC	458	1.2	27	33	50
Social Services	3,410	9.1	202	192	187
Miscellaneous	261	0.7	15	17	23
Total	12,155	32.4	721	587	604
Highway Aid (Calendar 2003)					
County Aid	4,130	11.0	245	119	68
Municipal Aid	0	0.0	0	14	22
Township Aid	488	1.3	29	21	6
Total	4,619	12.3	274	154	96
Local Government Aid (Calendar 2003)	2,883	7.7	171	121	91
Disparity Reduction Aid (Calendar 2003)	147	0.4	9	3	4
County HACA (Payable 2003)	690	1.8	41	42	26
Criminal Justice Aid (Payable 2003)	90	0.2	5	6	6
Community Corrections Funding (2003)	103	0.3	6	12	14
<b>Total Aids</b>	<b>37,470</b>	<b>100.0</b>	<b>2,222</b>	<b>2,119</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,056	73.7	63	71	58
Agricultural Market Value Credit	378	26.3	22	12	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,434</b>	<b>100.0</b>	<b>85</b>	<b>84</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	146	47.3	9	18	23
Regular (Renters)	161	52.2	10	20	27
Targeting Refund	2	0.6	0	1	1
<b>Total Property Tax Refunds</b>	<b>309</b>	<b>100.0</b>	<b>18</b>	<b>39</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$39,213</b>	<b>100.0%</b>	<b>\$2,325</b>	<b>\$2,241</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$7,358	46.6%	\$436	\$387	\$328
City/Town Levy	4,624	29.3	274	199	235
School District Net Tax Capacity Levy	1,284	8.1	76	120	166
School District Referendum Market Value Levy	429	2.7	25	37	64
Miscellaneous District Levy	819	5.2	49	23	148
State Property Tax Levy	1,277	8.1	76	63	116
<b>Total Levy</b>	<b>\$15,790</b>	<b>100.0%</b>	<b>\$936</b>	<b>\$829</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,434</b>		<b>85</b>	<b>84</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>14,357</b>		<b>851</b>	<b>745</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,453,177		\$86,170	\$59,943	\$63,881
Referendum Market Valuation	464,311		\$27,533	\$37,258	\$55,523
Net Tax Capacity (NTC)	13,167		781	593	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.053</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.092</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$10,414	42.9%	\$618	\$710	\$992
Sales/Use Tax (Calendar 2003)	4,886	20.1	290	479	667
Motor Vehicle Sales Tax (Calendar 2002)	2,253	9.3	134	127	119
Motor Vehicle License Tax (Calendar 2002)	1,726	7.1	102	97	96
Motor Fuels Tax (Calendar 2002)	2,795	11.5	166	129	124
Corporate Income Tax (Calendar 2002)	924	3.8	55	74	116
State Property Tax (Payable 2003)	1,277	5.3	76	63	116
<b>Total State Taxes</b>	<b>\$24,276</b>	<b>100.0%</b>	<b>\$1,439</b>	<b>\$1,679</b>	<b>\$2,230</b>

I. Major State Aids/Credits	RICE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$56,085	56.7%	\$939	\$1,092	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	14,305	14.5	239	277	332
Minnesota Family Investment Program	477	0.5	8	9	13
General Assistance including GAMC	1,961	2.0	33	36	50
Social Services	9,129	9.2	153	179	187
Miscellaneous	991	1.0	17	17	23
Total	26,862	27.2	450	519	604
Highway Aid (Calendar 2003)					
County Aid	3,133	3.2	52	91	68
Municipal Aid	1,332	1.3	22	17	22
Township Aid	264	0.3	4	9	6
Total	4,729	4.8	79	118	96
Local Government Aid (Calendar 2003)	8,694	8.8	146	123	91
Disparity Reduction Aid (Calendar 2003)	75	0.1	1	5	4
County HACA (Payable 2003)	1,141	1.2	19	31	26
Criminal Justice Aid (Payable 2003)	372	0.4	6	6	6
Community Corrections Funding (2003)	918	0.9	15	12	14
<b>Total Aids</b>	<b>98,875</b>	<b>100.0</b>	<b>1,655</b>	<b>1,904</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	3,570	88.7	60	69	58
Agricultural Market Value Credit	455	11.3	8	8	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>4,025</b>	<b>100.0</b>	<b>67</b>	<b>77</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	725	38.4	12	15	23
Regular (Renters)	1,147	60.7	19	20	27
Targeting Refund	17	0.9	0	1	1
<b>Total Property Tax Refunds</b>	<b>1,889</b>	<b>100.0</b>	<b>32</b>	<b>36</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$104,790</b>	<b>100.0%</b>	<b>\$1,754</b>	<b>\$2,018</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$12,004	32.6%	\$201	\$313	\$328
City/Town Levy	8,375	22.8	140	210	235
School District Net Tax Capacity Levy	10,343	28.1	173	152	166
School District Referendum Market Value Levy	369	1.0	6	38	64
Miscellaneous District Levy	2,084	5.7	35	28	148
State Property Tax Levy	3,628	9.9	61	74	116
<b>Total Levy</b>	<b>\$36,802</b>	<b>100.0%</b>	<b>\$616</b>	<b>\$815</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>4,025</b>		<b>67</b>	<b>77</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>32,777</b>		<b>549</b>	<b>737</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$3,206,828		\$53,672	\$57,014	\$63,881
Referendum Market Valuation	2,642,415		\$44,225	\$44,519	\$55,523
Net Tax Capacity (NTC)	33,682		564	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.967</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.018</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$44,089	46.6%	\$738	\$820	\$992
Sales/Use Tax (Calendar 2003)	22,988	24.3	385	484	667
Motor Vehicle Sales Tax (Calendar 2002)	6,722	7.1	113	120	119
Motor Vehicle License Tax (Calendar 2002)	5,261	5.6	88	94	96
Motor Fuels Tax (Calendar 2002)	7,647	8.1	128	131	124
Corporate Income Tax (Calendar 2002)	4,217	4.5	71	94	116
State Property Tax (Payable 2003)	3,628	3.8	61	74	116
<b>Total State Taxes</b>	<b>\$94,553</b>	<b>100.0%</b>	<b>\$1,583</b>	<b>\$1,818</b>	<b>\$2,230</b>

I. Major State Aids/Credits	ROCK			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$11,525	52.6%	\$1,194	\$1,250	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	2,984	13.6	309	383	332
Minnesota Family Investment Program	61	0.3	6	9	13
General Assistance including GAMC	207	0.9	21	34	50
Social Services	1,980	9.0	205	201	187
Miscellaneous	127	0.6	13	19	23
Total	5,359	24.5	555	646	604
Highway Aid (Calendar 2003)					
County Aid	2,396	10.9	248	225	68
Municipal Aid	0	0.0	0	9	22
Township Aid	415	1.9	43	36	6
Total	2,810	12.8	291	270	96
Local Government Aid (Calendar 2003)	1,513	6.9	157	170	91
Disparity Reduction Aid (Calendar 2003)	53	0.2	6	8	4
County HACA (Payable 2003)	480	2.2	50	47	26
Criminal Justice Aid (Payable 2003)	46	0.2	5	5	6
Community Corrections Funding (2003)	119	0.5	12	14	14
<b>Total Aids</b>	<b>21,906</b>	<b>100.0</b>	<b>2,270</b>	<b>2,409</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	660	77.7	68	61	58
Agricultural Market Value Credit	189	22.3	20	19	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>849</b>	<b>100.0</b>	<b>88</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	53	28.1	5	10	23
Regular (Renters)	135	71.9	14	15	27
Targeting Refund	0	0.0	0	0	1
<b>Total Property Tax Refunds</b>	<b>187</b>	<b>100.0</b>	<b>19</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$22,942</b>	<b>100.0%</b>	<b>\$2,377</b>	<b>\$2,514</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$2,883	40.6%	\$299	\$377	\$328
City/Town Levy	1,462	20.6	151	192	235
School District Net Tax Capacity Levy	1,807	25.4	187	140	166
School District Referendum Market Value Levy	284	4.0	29	27	64
Miscellaneous District Levy	260	3.7	27	31	148
State Property Tax Levy	407	5.7	42	64	116
<b>Total Levy</b>	<b>\$7,102</b>	<b>100.0%</b>	<b>\$736</b>	<b>\$830</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>849</b>		<b>88</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>6,253</b>		<b>648</b>	<b>750</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$732,140		\$75,862	\$70,442	\$63,881
Referendum Market Valuation	265,501		\$27,510	\$28,046	\$55,523
Net Tax Capacity (NTC)	6,651		689	657	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.960</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.107</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$5,330	41.5%	\$552	\$601	\$992
Sales/Use Tax (Calendar 2003)	2,470	19.3	256	376	667
Motor Vehicle Sales Tax (Calendar 2002)	1,207	9.4	125	126	119
Motor Vehicle License Tax (Calendar 2002)	905	7.1	94	95	96
Motor Fuels Tax (Calendar 2002)	2,085	16.2	216	159	124
Corporate Income Tax (Calendar 2002)	429	3.3	44	58	116
State Property Tax (Payable 2003)	407	3.2	42	64	116
<b>Total State Taxes</b>	<b>\$12,832</b>	<b>100.0%</b>	<b>\$1,330</b>	<b>\$1,480</b>	<b>\$2,230</b>

I. Major State Aids/Credits	ROSEAU			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$26,056	67.1%	\$1,596	\$1,393	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	4,737	12.2	290	429	332
Minnesota Family Investment Program	41	0.1	3	11	13
General Assistance including GAMC	310	0.8	19	43	50
Social Services	2,137	5.5	131	235	187
Miscellaneous	115	0.3	7	19	23
Total	7,340	18.9	450	737	604
Highway Aid (Calendar 2003)					
County Aid	3,181	8.2	195	271	68
Municipal Aid	0	0.0	0	16	22
Township Aid	515	1.3	32	39	6
Total	3,696	9.5	226	325	96
Local Government Aid (Calendar 2003)	1,065	2.7	65	141	91
Disparity Reduction Aid (Calendar 2003)	6	0.0	0	7	4
County HACA (Payable 2003)	457	1.2	28	47	26
Criminal Justice Aid (Payable 2003)	83	0.2	5	5	6
Community Corrections Funding (2003)	131	0.3	8	16	14
<b>Total Aids</b>	<b>38,835</b>	<b>100.0</b>	<b>2,379</b>	<b>2,671</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,004	75.9	62	54	58
Agricultural Market Value Credit	262	19.8	16	17	5
Miscellaneous Credits	58	4.4	4	11	4
<b>Total Property Tax Credits</b>	<b>1,323</b>	<b>100.0</b>	<b>81</b>	<b>82</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	110	45.3	7	9	23
Regular (Renters)	132	54.0	8	13	27
Targeting Refund	2	0.8	0	0	1
<b>Total Property Tax Refunds</b>	<b>244</b>	<b>100.0</b>	<b>15</b>	<b>22</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$40,402</b>	<b>100.0%</b>	<b>\$2,475</b>	<b>\$2,775</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$3,371	34.3%	\$207	\$334	\$328
City/Town Levy	2,237	22.8	137	184	235
School District Net Tax Capacity Levy	2,566	26.1	157	129	166
School District Referendum Market Value Levy	279	2.8	17	25	64
Miscellaneous District Levy	589	6.0	36	45	148
State Property Tax Levy	792	8.1	49	69	116
<b>Total Levy</b>	<b>\$9,833</b>	<b>100.0%</b>	<b>\$602</b>	<b>\$786</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,323</b>		<b>81</b>	<b>82</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>8,510</b>		<b>521</b>	<b>704</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$625,581		\$38,325	\$49,602	\$63,881
Referendum Market Valuation	409,663		\$25,097	\$24,694	\$55,523
Net Tax Capacity (NTC)	6,253		383	496	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.395</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.068</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$11,536	47.9%	\$707	\$671	\$992
Sales/Use Tax (Calendar 2003)	4,955	20.6	304	327	667
Motor Vehicle Sales Tax (Calendar 2002)	2,000	8.3	123	125	119
Motor Vehicle License Tax (Calendar 2002)	1,490	6.2	91	95	96
Motor Fuels Tax (Calendar 2002)	1,914	8.0	117	146	124
Corporate Income Tax (Calendar 2002)	1,376	5.7	84	56	116
State Property Tax (Payable 2003)	792	3.3	49	69	116
<b>Total State Taxes</b>	<b>\$24,062</b>	<b>100.0%</b>	<b>\$1,474</b>	<b>\$1,490</b>	<b>\$2,230</b>

I. Major State Aids/Credits	ST. LOUIS			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$198,426	42.8%	\$999	\$1,081	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	91,479	19.7	460	447	332
Minnesota Family Investment Program	3,420	0.7	17	15	13
General Assistance including GAMC	15,278	3.3	77	68	50
Social Services	54,304	11.7	273	261	187
Miscellaneous	6,545	1.4	33	29	23
Total	171,026	36.9	861	820	604
Highway Aid (Calendar 2003)					
County Aid	17,552	3.8	88	125	68
Municipal Aid	5,935	1.3	30	22	22
Township Aid	291	0.1	1	3	6
Total	23,779	5.1	120	150	96
Local Government Aid (Calendar 2003)	47,520	10.3	239	190	91
Disparity Reduction Aid (Calendar 2003)	9,284	2.0	47	34	4
County HACA (Payable 2003)	7,508	1.6	38	43	26
Criminal Justice Aid (Payable 2003)	1,422	0.3	7	6	6
Community Corrections Funding (2003)	4,231	0.9	21	19	14
<b>Total Aids</b>	<b>463,196</b>	<b>100.0</b>	<b>2,331</b>	<b>2,343</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	13,781	61.1	69	71	58
Agricultural Market Value Credit	135	0.6	1	2	5
Miscellaneous Credits	8,629	38.3	43	47	4
<b>Total Property Tax Credits</b>	<b>22,544</b>	<b>100.0</b>	<b>113</b>	<b>119</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	2,784	35.2	14	13	23
Regular (Renters)	5,060	64.0	25	22	27
Targeting Refund	64	0.8	0	0	1
<b>Total Property Tax Refunds</b>	<b>7,908</b>	<b>100.0</b>	<b>40</b>	<b>35</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$493,648</b>	<b>100.0%</b>	<b>\$2,484</b>	<b>\$2,497</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$74,008	49.5%	\$372	\$397	\$328
City/Town Levy	33,599	22.5	169	180	235
School District Net Tax Capacity Levy	13,981	9.3	70	95	166
School District Referendum Market Value Levy	1,371	0.9	7	9	64
Miscellaneous District Levy	11,744	7.9	59	50	148
State Property Tax Levy	14,862	9.9	75	88	116
<b>Total Levy</b>	<b>\$149,564</b>	<b>100.0%</b>	<b>\$753</b>	<b>\$820</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>22,544</b>		<b>113</b>	<b>119</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>127,020</b>		<b>639</b>	<b>701</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$8,315,407		\$41,845	\$48,124	\$63,881
Referendum Market Valuation	7,346,910		\$36,971	\$38,532	\$55,523
Net Tax Capacity (NTC)	94,814		477	544	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.406</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.020</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$142,579	37.7%	\$717	\$677	\$992
Sales/Use Tax (Calendar 2003)	139,176	36.8	700	628	667
Motor Vehicle Sales Tax (Calendar 2002)	23,354	6.2	118	121	119
Motor Vehicle License Tax (Calendar 2002)	18,164	4.8	91	94	96
Motor Fuels Tax (Calendar 2002)	24,399	6.5	123	136	124
Corporate Income Tax (Calendar 2002)	15,252	4.0	77	68	116
State Property Tax (Payable 2003)	14,862	3.9	75	88	116
<b>Total State Taxes</b>	<b>\$377,786</b>	<b>100.0%</b>	<b>\$1,901</b>	<b>\$1,813</b>	<b>\$2,230</b>



I. Major State Aids/Credits	SCOTT			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$102,780	70.3%	\$977	\$1,172	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	15,095	10.3	143	329	332
Minnesota Family Investment Program	391	0.3	4	14	13
General Assistance including GAMC	1,738	1.2	17	58	50
Social Services	11,001	7.5	105	181	187
Miscellaneous	703	0.5	7	26	23
Total	28,928	19.8	275	608	604
Highway Aid (Calendar 2003)					
County Aid	5,057	3.5	48	24	68
Municipal Aid	1,924	1.3	18	28	22
Township Aid	129	0.1	1	0	6
Total	7,110	4.9	68	52	96
Local Government Aid (Calendar 2003)	1,194	0.8	11	67	91
Disparity Reduction Aid (Calendar 2003)	21	0.0	0	1	4
County HACA (Payable 2003)	4,716	3.2	45	17	26
Criminal Justice Aid (Payable 2003)	547	0.4	5	7	6
Community Corrections Funding (2003)	964	0.7	9	14	14
<b>Total Aids</b>	<b>146,260</b>	<b>100.0</b>	<b>1,390</b>	<b>1,938</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	4,684	93.4	45	51	58
Agricultural Market Value Credit	317	6.3	3	1	5
Miscellaneous Credits	12	0.2	0	0	4
<b>Total Property Tax Credits</b>	<b>5,012</b>	<b>100.0</b>	<b>48</b>	<b>52</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	2,441	55.9	23	29	23
Regular (Renters)	1,710	39.2	16	34	27
Targeting Refund	213	4.9	2	2	1
<b>Total Property Tax Refunds</b>	<b>4,365</b>	<b>100.0</b>	<b>41</b>	<b>65</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$155,637</b>	<b>100.0%</b>	<b>\$1,479</b>	<b>\$2,055</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$28,570	25.8%	\$272	\$316	\$328
City/Town Levy	27,727	25.0	264	270	235
School District Net Tax Capacity Levy	19,989	18.1	190	189	166
School District Referendum Market Value Levy	10,389	9.4	99	99	64
Miscellaneous District Levy	14,519	13.1	138	246	148
State Property Tax Levy	9,528	8.6	91	148	116
<b>Total Levy</b>	<b>\$110,721</b>	<b>100.0%</b>	<b>\$1,053</b>	<b>\$1,268</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>5,012</b>		<b>48</b>	<b>52</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>105,709</b>		<b>1,005</b>	<b>1,216</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$7,392,872		\$70,277	\$69,631	\$63,881
Referendum Market Valuation	7,046,080		\$66,980	\$68,916	\$55,523
Net Tax Capacity (NTC)	82,140		781	851	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.067</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.168</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$136,769	56.1%	\$1,300	\$1,228	\$992
Sales/Use Tax (Calendar 2003)	53,950	22.1	513	809	667
Motor Vehicle Sales Tax (Calendar 2002)	12,531	5.1	119	117	119
Motor Vehicle License Tax (Calendar 2002)	10,818	4.4	103	98	96
Motor Fuels Tax (Calendar 2002)	12,800	5.2	122	109	124
Corporate Income Tax (Calendar 2002)	7,592	3.1	72	157	116
State Property Tax (Payable 2003)	9,528	3.9	91	148	116
<b>Total State Taxes</b>	<b>\$243,988</b>	<b>100.0%</b>	<b>\$2,319</b>	<b>\$2,665</b>	<b>\$2,230</b>

I. Major State Aids/Credits	SHERBURNE			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$100,113	78.2%	\$1,339	\$1,237	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	11,966	9.3	160	201	332
Minnesota Family Investment Program	393	0.3	5	8	13
General Assistance including GAMC	1,542	1.2	21	29	50
Social Services	7,312	5.7	98	127	187
Miscellaneous	500	0.4	7	14	23
Total	21,714	17.0	290	379	604
Highway Aid (Calendar 2003)					
County Aid	2,196	1.7	29	47	68
Municipal Aid	975	0.8	13	15	22
Township Aid	491	0.4	7	4	6
Total	3,662	2.9	49	67	96
Local Government Aid (Calendar 2003)	897	0.7	12	63	91
Disparity Reduction Aid (Calendar 2003)	14	0.0	0	0	4
County HACA (Payable 2003)	751	0.6	10	18	26
Criminal Justice Aid (Payable 2003)	351	0.3	5	5	6
Community Corrections Funding (2003)	561	0.4	8	13	14
<b>Total Aids</b>	<b>128,063</b>	<b>100.0</b>	<b>1,713</b>	<b>1,782</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	4,750	93.9	64	62	58
Agricultural Market Value Credit	303	6.0	4	6	5
Miscellaneous Credits	5	0.1	0	0	4
<b>Total Property Tax Credits</b>	<b>5,058</b>	<b>100.0</b>	<b>68</b>	<b>69</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	1,245	51.7	17	18	23
Regular (Renters)	1,149	47.7	15	21	27
Targeting Refund	14	0.6	0	1	1
<b>Total Property Tax Refunds</b>	<b>2,408</b>	<b>100.0</b>	<b>32</b>	<b>39</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$135,529</b>	<b>100.0%</b>	<b>\$1,813</b>	<b>\$1,890</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$25,478	34.4%	\$341	\$289	\$328
City/Town Levy	17,737	23.9	237	218	235
School District Net Tax Capacity Levy	17,977	24.3	240	186	166
School District Referendum Market Value Levy	3,331	4.5	45	28	64
Miscellaneous District Levy	2,856	3.9	38	45	148
State Property Tax Levy	6,686	9.0	89	84	116
<b>Total Levy</b>	<b>\$74,065</b>	<b>100.0%</b>	<b>\$991</b>	<b>\$851</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>5,058</b>		<b>68</b>	<b>69</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>69,006</b>		<b>923</b>	<b>782</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$4,634,996		\$61,996	\$55,074	\$63,881
Referendum Market Valuation	4,400,229		\$58,856	\$48,822	\$55,523
Net Tax Capacity (NTC)	56,642		758	629	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.124</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.081</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$68,219	49.6%	\$912	\$848	\$992
Sales/Use Tax (Calendar 2003)	34,503	25.1	461	570	667
Motor Vehicle Sales Tax (Calendar 2002)	8,567	6.2	115	118	119
Motor Vehicle License Tax (Calendar 2002)	6,976	5.1	93	94	96
Motor Fuels Tax (Calendar 2002)	9,363	6.8	125	137	124
Corporate Income Tax (Calendar 2002)	3,152	2.3	42	71	116
State Property Tax (Payable 2003)	6,686	4.9	89	84	116
<b>Total State Taxes</b>	<b>\$137,466</b>	<b>100.0%</b>	<b>\$1,839</b>	<b>\$1,922</b>	<b>\$2,230</b>

I. Major State Aids/Credits	SIBLEY			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$15,590	51.4%	\$1,015	\$1,079	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	5,132	16.9	334	317	332
Minnesota Family Investment Program	154	0.5	10	11	13
General Assistance including GAMC	360	1.2	23	31	50
Social Services	2,650	8.7	172	178	187
Miscellaneous	222	0.7	14	15	23
Total	8,517	28.1	554	553	604
Highway Aid (Calendar 2003)					
County Aid	2,802	9.2	182	124	68
Municipal Aid	0	0.0	0	15	22
Township Aid	271	0.9	18	11	6
Total	3,073	10.1	200	150	96
Local Government Aid (Calendar 2003)	2,024	6.7	132	161	91
Disparity Reduction Aid (Calendar 2003)	126	0.4	8	4	4
County HACA (Payable 2003)	822	2.7	54	35	26
Criminal Justice Aid (Payable 2003)	57	0.2	4	5	6
Community Corrections Funding (2003)	123	0.4	8	14	14
<b>Total Aids</b>	<b>30,334</b>	<b>100.0</b>	<b>1,974</b>	<b>2,002</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,159	77.5	75	67	58
Agricultural Market Value Credit	336	22.5	22	12	5
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>1,494</b>	<b>100.0</b>	<b>97</b>	<b>79</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	316	56.7	21	12	23
Regular (Renters)	232	41.7	15	19	27
Targeting Refund	9	1.5	1	0	1
<b>Total Property Tax Refunds</b>	<b>556</b>	<b>100.0</b>	<b>36</b>	<b>32</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$32,385</b>	<b>100.0%</b>	<b>\$2,108</b>	<b>\$2,113</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$6,383	51.8%	\$415	\$328	\$328
City/Town Levy	3,450	28.0	225	190	235
School District Net Tax Capacity Levy	1,044	8.5	68	104	166
School District Referendum Market Value Levy	336	2.7	22	32	64
Miscellaneous District Levy	528	4.3	34	23	148
State Property Tax Levy	593	4.8	39	70	116
<b>Total Levy</b>	<b>\$12,334</b>	<b>100.0%</b>	<b>\$803</b>	<b>\$746</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,494</b>		<b>97</b>	<b>79</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>10,840</b>		<b>705</b>	<b>667</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,125,858		\$73,269	\$62,517	\$63,881
Referendum Market Valuation	486,040		\$31,631	\$37,146	\$55,523
Net Tax Capacity (NTC)	9,940		647	622	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.140</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.069</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$9,486	52.1%	\$617	\$690	\$992
Sales/Use Tax (Calendar 2003)	1,883	10.3	123	468	667
Motor Vehicle Sales Tax (Calendar 2002)	1,976	10.9	129	121	119
Motor Vehicle License Tax (Calendar 2002)	1,515	8.3	99	93	96
Motor Fuels Tax (Calendar 2002)	2,264	12.4	147	132	124
Corporate Income Tax (Calendar 2002)	479	2.6	31	68	116
State Property Tax (Payable 2003)	593	3.3	39	70	116
<b>Total State Taxes</b>	<b>\$18,194</b>	<b>100.0%</b>	<b>\$1,184</b>	<b>\$1,641</b>	<b>\$2,230</b>

I. Major State Aids/Credits	STEARNs			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$169,950	65.6%	\$1,234	\$1,237	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	30,034	11.6	218	201	332
Minnesota Family Investment Program	1,301	0.5	9	8	13
General Assistance including GAMC	4,408	1.7	32	29	50
Social Services	18,563	7.2	135	127	187
Miscellaneous	2,554	1.0	19	14	23
Total	56,861	22.0	413	379	604
Highway Aid (Calendar 2003)					
County Aid	6,380	2.5	46	47	68
Municipal Aid	2,702	1.0	20	15	22
Township Aid	540	0.2	4	4	6
Total	9,623	3.7	70	67	96
Local Government Aid (Calendar 2003)	15,891	6.1	115	63	91
Disparity Reduction Aid (Calendar 2003)	116	0.0	1	0	4
County HACA (Payable 2003)	3,381	1.3	25	18	26
Criminal Justice Aid (Payable 2003)	852	0.3	6	5	6
Community Corrections Funding (2003)	2,250	0.9	16	13	14
<b>Total Aids</b>	<b>258,923</b>	<b>100.0</b>	<b>1,879</b>	<b>1,782</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	8,937	90.7	65	62	58
Agricultural Market Value Credit	906	9.2	7	6	5
Miscellaneous Credits	9	0.1	0	0	4
<b>Total Property Tax Credits</b>	<b>9,852</b>	<b>100.0</b>	<b>72</b>	<b>69</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	2,305	40.7	17	18	23
Regular (Renters)	3,288	58.0	24	21	27
Targeting Refund	75	1.3	1	1	1
<b>Total Property Tax Refunds</b>	<b>5,669</b>	<b>100.0</b>	<b>41</b>	<b>39</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$274,444</b>	<b>100.0%</b>	<b>\$1,992</b>	<b>\$1,890</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$38,706	35.6%	\$281	\$289	\$328
City/Town Levy	28,965	26.6	210	218	235
School District Net Tax Capacity Levy	19,335	17.8	140	186	166
School District Referendum Market Value Levy	2,162	2.0	16	28	64
Miscellaneous District Levy	7,031	6.5	51	45	148
State Property Tax Levy	12,541	11.5	91	84	116
<b>Total Levy</b>	<b>\$108,741</b>	<b>100.0%</b>	<b>\$789</b>	<b>\$851</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>9,852</b>		<b>72</b>	<b>69</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>98,889</b>		<b>718</b>	<b>782</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$6,772,876		\$49,158	\$55,074	\$63,881
Referendum Market Valuation	5,803,848		\$42,125	\$48,822	\$55,523
Net Tax Capacity (NTC)	76,359		554	629	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.228</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.037</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$108,237	38.8%	\$786	\$848	\$992
Sales/Use Tax (Calendar 2003)	96,444	34.5	700	570	667
Motor Vehicle Sales Tax (Calendar 2002)	16,358	5.9	119	118	119
Motor Vehicle License Tax (Calendar 2002)	12,792	4.6	93	94	96
Motor Fuels Tax (Calendar 2002)	18,879	6.8	137	137	124
Corporate Income Tax (Calendar 2002)	14,067	5.0	102	71	116
State Property Tax (Payable 2003)	12,541	4.5	91	84	116
<b>Total State Taxes</b>	<b>\$279,318</b>	<b>100.0%</b>	<b>\$2,027</b>	<b>\$1,922</b>	<b>\$2,230</b>

I. Major State Aids/Credits	STEELE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$42,689	60.2%	\$1,231	\$1,092	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	9,769	13.8	282	277	332
Minnesota Family Investment Program	434	0.6	13	9	13
General Assistance including GAMC	1,205	1.7	35	36	50
Social Services	5,615	7.9	162	179	187
Miscellaneous	506	0.7	15	17	23
Total	17,529	24.7	505	519	604
Highway Aid (Calendar 2003)					
County Aid	3,207	4.5	92	91	68
Municipal Aid	716	1.0	21	17	22
Township Aid	228	0.3	7	9	6
Total	4,151	5.9	120	118	96
Local Government Aid (Calendar 2003)	4,947	7.0	143	123	91
Disparity Reduction Aid (Calendar 2003)	66	0.1	2	5	4
County HACA (Payable 2003)	842	1.2	24	31	26
Criminal Justice Aid (Payable 2003)	207	0.3	6	6	6
Community Corrections Funding (2003)	449	0.6	13	12	14
<b>Total Aids</b>	<b>70,881</b>	<b>100.0</b>	<b>2,043</b>	<b>1,904</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	2,635	91.1	76	69	58
Agricultural Market Value Credit	257	8.9	7	8	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>2,892</b>	<b>100.0</b>	<b>83</b>	<b>77</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	753	44.5	22	15	23
Regular (Renters)	750	44.3	22	20	27
Targeting Refund	188	11.1	5	1	1
<b>Total Property Tax Refunds</b>	<b>1,691</b>	<b>100.0</b>	<b>49</b>	<b>36</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$75,464</b>	<b>100.0%</b>	<b>\$2,175</b>	<b>\$2,018</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$10,826	35.9%	\$312	\$313	\$328
City/Town Levy	6,983	23.1	201	210	235
School District Net Tax Capacity Levy	5,664	18.8	163	152	166
School District Referendum Market Value Levy	2,972	9.8	86	38	64
Miscellaneous District Levy	647	2.1	19	28	148
State Property Tax Levy	3,091	10.2	89	74	116
<b>Total Levy</b>	<b>\$30,183</b>	<b>100.0%</b>	<b>\$870</b>	<b>\$815</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,892</b>		<b>83</b>	<b>77</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>27,291</b>		<b>787</b>	<b>737</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$2,059,163		\$59,357	\$57,014	\$63,881
Referendum Market Valuation	1,617,082		\$46,614	\$44,519	\$55,523
Net Tax Capacity (NTC)	22,154		639	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.087</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.184</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$26,570	40.1%	\$766	\$820	\$992
Sales/Use Tax (Calendar 2003)	19,240	29.1	555	484	667
Motor Vehicle Sales Tax (Calendar 2002)	4,288	6.5	124	120	119
Motor Vehicle License Tax (Calendar 2002)	3,364	5.1	97	94	96
Motor Fuels Tax (Calendar 2002)	5,345	8.1	154	131	124
Corporate Income Tax (Calendar 2002)	4,298	6.5	124	94	116
State Property Tax (Payable 2003)	3,091	4.7	89	74	116
<b>Total State Taxes</b>	<b>\$66,196</b>	<b>100.0%</b>	<b>\$1,908</b>	<b>\$1,818</b>	<b>\$2,230</b>

I. Major State Aids/Credits	STEVENS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$9,902	47.3%	\$994	\$1,115	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	2,946	14.1	296	362	332
Minnesota Family Investment Program	16	0.1	2	12	13
General Assistance including GAMC	103	0.5	10	39	50
Social Services	2,494	11.9	250	223	187
Miscellaneous	157	0.8	16	19	23
Total	5,716	27.3	574	655	604
Highway Aid (Calendar 2003)					
County Aid	1,970	9.4	198	143	68
Municipal Aid	178	0.9	18	12	22
Township Aid	181	0.9	18	16	6
Total	2,329	11.1	234	171	96
Local Government Aid (Calendar 2003)	1,887	9.0	190	115	91
Disparity Reduction Aid (Calendar 2003)	112	0.5	11	2	4
County HACA (Payable 2003)	902	4.3	91	40	26
Criminal Justice Aid (Payable 2003)	52	0.2	5	5	6
Community Corrections Funding (2003)	53	0.3	5	12	14
<b>Total Aids</b>	<b>20,953</b>	<b>100.0</b>	<b>2,104</b>	<b>2,116</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	557	77.4	56	67	58
Agricultural Market Value Credit	162	22.5	16	12	5
Miscellaneous Credits	0	0.1	0	20	4
<b>Total Property Tax Credits</b>	<b>719</b>	<b>100.0</b>	<b>72</b>	<b>99</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	82	36.1	8	12	23
Regular (Renters)	136	59.9	14	18	27
Targeting Refund	9	4.0	1	0	1
<b>Total Property Tax Refunds</b>	<b>227</b>	<b>100.0</b>	<b>23</b>	<b>30</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$21,899</b>	<b>100.0%</b>	<b>\$2,199</b>	<b>\$2,244</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$3,006	40.0%	\$302	\$350	\$328
City/Town Levy	1,569	20.9	158	161	235
School District Net Tax Capacity Levy	1,556	20.7	156	124	166
School District Referendum Market Value Levy	320	4.3	32	14	64
Miscellaneous District Levy	308	4.1	31	31	148
State Property Tax Levy	760	10.1	76	80	116
<b>Total Levy</b>	<b>\$7,520</b>	<b>100.0%</b>	<b>\$755</b>	<b>\$760</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>719</b>		<b>72</b>	<b>99</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>6,801</b>		<b>683</b>	<b>661</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$599,866		\$60,246	\$59,978	\$63,881
Referendum Market Valuation	281,626		\$28,284	\$36,491	\$55,523
Net Tax Capacity (NTC)	5,764		579	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.099</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.137</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$5,978	38.6%	\$600	\$628	\$992
Sales/Use Tax (Calendar 2003)	4,936	31.9	496	507	667
Motor Vehicle Sales Tax (Calendar 2002)	1,168	7.5	117	120	119
Motor Vehicle License Tax (Calendar 2002)	910	5.9	91	91	96
Motor Fuels Tax (Calendar 2002)	1,103	7.1	111	151	124
Corporate Income Tax (Calendar 2002)	613	4.0	62	56	116
State Property Tax (Payable 2003)	760	4.9	76	80	116
<b>Total State Taxes</b>	<b>\$15,468</b>	<b>100.0%</b>	<b>\$1,553</b>	<b>\$1,633</b>	<b>\$2,230</b>

I. Major State Aids/Credits	SWIFT			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$12,319	45.2%	\$1,053	\$1,368	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	4,819	17.7	412	466	332
Minnesota Family Investment Program	83	0.3	7	6	13
General Assistance including GAMC	517	1.9	44	35	50
Social Services	2,665	9.8	228	235	187
Miscellaneous	292	1.1	25	23	23
Total	8,375	30.8	716	764	604
Highway Aid (Calendar 2003)					
County Aid	2,908	10.7	249	256	68
Municipal Aid	0	0.0	0	4	22
Township Aid	441	1.6	38	37	6
Total	3,350	12.3	286	297	96
Local Government Aid (Calendar 2003)	2,057	7.6	176	183	91
Disparity Reduction Aid (Calendar 2003)	159	0.6	14	17	4
County HACA (Payable 2003)	772	2.8	66	77	26
Criminal Justice Aid (Payable 2003)	56	0.2	5	5	6
Community Corrections Funding (2003)	143	0.5	12	13	14
<b>Total Aids</b>	<b>27,230</b>	<b>100.0</b>	<b>2,328</b>	<b>2,724</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	592	71.9	51	57	58
Agricultural Market Value Credit	231	28.1	20	23	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>823</b>	<b>100.0</b>	<b>70</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	70	31.2	6	11	23
Regular (Renters)	154	68.4	13	13	27
Targeting Refund	1	0.5	0	0	1
<b>Total Property Tax Refunds</b>	<b>225</b>	<b>100.0</b>	<b>19</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$28,278</b>	<b>100.0%</b>	<b>\$2,417</b>	<b>\$2,828</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$4,278	46.3%	\$366	\$391	\$328
City/Town Levy	2,248	24.3	192	212	235
School District Net Tax Capacity Levy	1,115	12.1	95	109	166
School District Referendum Market Value Levy	282	3.1	24	31	64
Miscellaneous District Levy	267	2.9	23	23	148
State Property Tax Levy	1,048	11.3	90	56	116
<b>Total Levy</b>	<b>\$9,238</b>	<b>100.0%</b>	<b>\$790</b>	<b>\$822</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>823</b>		<b>70</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>8,415</b>		<b>719</b>	<b>741</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$730,827		\$62,474	\$66,327	\$63,881
Referendum Market Valuation	295,526		\$25,263	\$24,489	\$55,523
Net Tax Capacity (NTC)	7,059		603	596	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.120</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.100</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$5,473	38.6%	\$468	\$572	\$992
Sales/Use Tax (Calendar 2003)	3,375	23.8	289	293	667
Motor Vehicle Sales Tax (Calendar 2002)	1,349	9.5	115	128	119
Motor Vehicle License Tax (Calendar 2002)	1,016	7.2	87	97	96
Motor Fuels Tax (Calendar 2002)	1,488	10.5	127	143	124
Corporate Income Tax (Calendar 2002)	444	3.1	38	50	116
State Property Tax (Payable 2003)	1,048	7.4	90	56	116
<b>Total State Taxes</b>	<b>\$14,194</b>	<b>100.0%</b>	<b>\$1,213</b>	<b>\$1,339</b>	<b>\$2,230</b>

I. Major State Aids/Credits	TODD			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$33,969	56.6%	\$1,397	\$1,304	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	10,867	18.1	447	390	332
Minnesota Family Investment Program	272	0.5	11	13	13
General Assistance including GAMC	1,058	1.8	43	47	50
Social Services	5,210	8.7	214	218	187
Miscellaneous	565	0.9	23	22	23
Total	17,972	30.0	739	690	604
Highway Aid (Calendar 2003)					
County Aid	2,967	4.9	122	110	68
Municipal Aid	0	0.0	0	7	22
Township Aid	410	0.7	17	10	6
Total	3,378	5.6	139	128	96
Local Government Aid (Calendar 2003)	2,564	4.3	105	77	91
Disparity Reduction Aid (Calendar 2003)	161	0.3	7	2	4
County HACA (Payable 2003)	1,318	2.2	54	33	26
Criminal Justice Aid (Payable 2003)	135	0.2	6	5	6
Community Corrections Funding (2003)	472	0.8	19	14	14
<b>Total Aids</b>	<b>59,968</b>	<b>100.0</b>	<b>2,466</b>	<b>2,254</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,589	76.0	65	67	58
Agricultural Market Value Credit	501	24.0	21	11	5
Miscellaneous Credits	0	0.0	0	7	4
<b>Total Property Tax Credits</b>	<b>2,090</b>	<b>100.0</b>	<b>86</b>	<b>84</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	422	58.7	17	16	23
Regular (Renters)	292	40.6	12	16	27
Targeting Refund	5	0.7	0	0	1
<b>Total Property Tax Refunds</b>	<b>718</b>	<b>100.0</b>	<b>30</b>	<b>33</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$62,776</b>	<b>100.0%</b>	<b>\$2,582</b>	<b>\$2,371</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$7,606	48.4%	\$313	\$350	\$328
City/Town Levy	3,681	23.4	151	211	235
School District Net Tax Capacity Levy	2,996	19.1	123	168	166
School District Referendum Market Value Levy	149	0.9	6	8	64
Miscellaneous District Levy	304	1.9	12	25	148
State Property Tax Levy	972	6.2	40	138	116
<b>Total Levy</b>	<b>\$15,707</b>	<b>100.0%</b>	<b>\$646</b>	<b>\$899</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>2,090</b>		<b>86</b>	<b>84</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>13,618</b>		<b>560</b>	<b>815</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,007,810		\$41,448	\$69,272	\$63,881
Referendum Market Valuation	630,367		\$25,925	\$43,199	\$55,523
Net Tax Capacity (NTC)	9,673		398	731	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.505</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.026</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$10,957	43.3%	\$451	\$626	\$992
Sales/Use Tax (Calendar 2003)	4,177	16.5	172	566	667
Motor Vehicle Sales Tax (Calendar 2002)	3,014	11.9	124	123	119
Motor Vehicle License Tax (Calendar 2002)	2,157	8.5	89	93	96
Motor Fuels Tax (Calendar 2002)	3,293	13.0	135	155	124
Corporate Income Tax (Calendar 2002)	744	2.9	31	50	116
State Property Tax (Payable 2003)	972	3.8	40	138	116
<b>Total State Taxes</b>	<b>\$25,313</b>	<b>100.0%</b>	<b>\$1,041</b>	<b>\$1,751</b>	<b>\$2,230</b>



I. Major State Aids/Credits	TRAVERSE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$4,874	40.0%	\$1,246	\$1,115	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	2,418	19.8	618	362	332
Minnesota Family Investment Program	37	0.3	9	12	13
General Assistance including GAMC	-49	-0.4	-13	39	50
Social Services	831	6.8	212	223	187
Miscellaneous	68	0.6	17	19	23
Total	3,305	27.1	845	655	604
Highway Aid (Calendar 2003)					
County Aid	2,370	19.5	606	143	68
Municipal Aid	0	0.0	0	12	22
Township Aid	189	1.5	48	16	6
Total	2,559	21.0	654	171	96
Local Government Aid (Calendar 2003)	862	7.1	220	115	91
Disparity Reduction Aid (Calendar 2003)	40	0.3	10	2	4
County HACA (Payable 2003)	486	4.0	124	40	26
Criminal Justice Aid (Payable 2003)	15	0.1	4	5	6
Community Corrections Funding (2003)	43	0.4	11	12	14
<b>Total Aids</b>	<b>12,183</b>	<b>100.0</b>	<b>3,114</b>	<b>2,116</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	197	62.8	50	67	58
Agricultural Market Value Credit	114	36.5	29	12	5
Miscellaneous Credits	2	0.8	1	20	4
<b>Total Property Tax Credits</b>	<b>313</b>	<b>100.0</b>	<b>80</b>	<b>99</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	35	37.2	9	12	23
Regular (Renters)	58	62.7	15	18	27
Targeting Refund	0	0.1	0	0	1
<b>Total Property Tax Refunds</b>	<b>93</b>	<b>100.0</b>	<b>24</b>	<b>30</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$12,589</b>	<b>100.0%</b>	<b>\$3,218</b>	<b>\$2,244</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$2,251	49.6%	\$575	\$350	\$328
City/Town Levy	836	18.4	214	161	235
School District Net Tax Capacity Levy	679	15.0	174	124	166
School District Referendum Market Value Levy	133	2.9	34	14	64
Miscellaneous District Levy	290	6.4	74	31	148
State Property Tax Levy	353	7.8	90	80	116
<b>Total Levy</b>	<b>\$4,542</b>	<b>100.0%</b>	<b>\$1,161</b>	<b>\$760</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>313</b>		<b>80</b>	<b>99</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>4,229</b>		<b>1,081</b>	<b>661</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$437,760		\$111,902	\$59,978	\$63,881
Referendum Market Valuation	96,018		\$24,544	\$36,491	\$55,523
Net Tax Capacity (NTC)	3,930		1,004	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.032</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.139</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$2,117	42.6%	\$541	\$628	\$992
Sales/Use Tax (Calendar 2003)	838	16.9	214	507	667
Motor Vehicle Sales Tax (Calendar 2002)	558	11.3	143	120	119
Motor Vehicle License Tax (Calendar 2002)	435	8.8	111	91	96
Motor Fuels Tax (Calendar 2002)	551	11.1	141	151	124
Corporate Income Tax (Calendar 2002)	111	2.2	28	56	116
State Property Tax (Payable 2003)	353	7.1	90	80	116
<b>Total State Taxes</b>	<b>\$4,963</b>	<b>100.0%</b>	<b>\$1,269</b>	<b>\$1,633</b>	<b>\$2,230</b>

I. Major State Aids/Credits	WABASHA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$33,710	65.6%	\$1,525	\$1,092	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	6,047	11.8	274	277	332
Minnesota Family Investment Program	108	0.2	5	9	13
General Assistance including GAMC	384	0.7	17	36	50
Social Services	3,636	7.1	164	179	187
Miscellaneous	325	0.6	15	17	23
Total	10,501	20.4	475	519	604
Highway Aid (Calendar 2003)					
County Aid	3,358	6.5	152	91	68
Municipal Aid	180	0.4	8	17	22
Township Aid	136	0.3	6	9	6
Total	3,674	7.1	166	118	96
Local Government Aid (Calendar 2003)	2,356	4.6	107	123	91
Disparity Reduction Aid (Calendar 2003)	77	0.1	3	5	4
County HACA (Payable 2003)	790	1.5	36	31	26
Criminal Justice Aid (Payable 2003)	111	0.2	5	6	6
Community Corrections Funding (2003)	205	0.4	9	12	14
<b>Total Aids</b>	<b>51,423</b>	<b>100.0</b>	<b>2,326</b>	<b>1,904</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,698	85.5	77	69	58
Agricultural Market Value Credit	288	14.5	13	8	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>1,986</b>	<b>100.0</b>	<b>90</b>	<b>77</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	282	50.2	13	15	23
Regular (Renters)	275	49.0	12	20	27
Targeting Refund	4	0.8	0	1	1
<b>Total Property Tax Refunds</b>	<b>561</b>	<b>100.0</b>	<b>25</b>	<b>36</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$53,970</b>	<b>100.0%</b>	<b>\$2,441</b>	<b>\$2,018</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$6,436	43.5%	\$291	\$313	\$328
City/Town Levy	3,844	26.0	174	210	235
School District Net Tax Capacity Levy	2,807	19.0	127	152	166
School District Referendum Market Value Levy	297	2.0	13	38	64
Miscellaneous District Levy	463	3.1	21	28	148
State Property Tax Levy	951	6.4	43	74	116
<b>Total Levy</b>	<b>\$14,798</b>	<b>100.0%</b>	<b>\$669</b>	<b>\$815</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,986</b>		<b>90</b>	<b>77</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>12,812</b>		<b>580</b>	<b>737</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,271,379		\$57,508	\$57,014	\$63,881
Referendum Market Valuation	860,304		\$38,914	\$44,519	\$55,523
Net Tax Capacity (NTC)	12,102		547	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.113</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.040</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$16,028	52.3%	\$725	\$820	\$992
Sales/Use Tax (Calendar 2003)	4,968	16.2	225	484	667
Motor Vehicle Sales Tax (Calendar 2002)	2,872	9.4	130	120	119
Motor Vehicle License Tax (Calendar 2002)	2,205	7.2	100	94	96
Motor Fuels Tax (Calendar 2002)	2,293	7.5	104	131	124
Corporate Income Tax (Calendar 2002)	1,307	4.3	59	94	116
State Property Tax (Payable 2003)	951	3.1	43	74	116
<b>Total State Taxes</b>	<b>\$30,624</b>	<b>100.0%</b>	<b>\$1,385</b>	<b>\$1,818</b>	<b>\$2,230</b>

I. Major State Aids/Credits	WADENA			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$23,121	57.1%	\$1,698	\$1,304	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	8,169	20.2	600	390	332
Minnesota Family Investment Program	266	0.7	20	13	13
General Assistance including GAMC	844	2.1	62	47	50
Social Services	3,368	8.3	247	218	187
Miscellaneous	383	0.9	28	22	23
Total	13,030	32.2	957	690	604
Highway Aid (Calendar 2003)					
County Aid	1,971	4.9	145	110	68
Municipal Aid	0	0.0	0	7	22
Township Aid	174	0.4	13	10	6
Total	2,145	5.3	158	128	96
Local Government Aid (Calendar 2003)	1,498	3.7	110	77	91
Disparity Reduction Aid (Calendar 2003)	95	0.2	7	2	4
County HACA (Payable 2003)	204	0.5	15	33	26
Criminal Justice Aid (Payable 2003)	75	0.2	5	5	6
Community Corrections Funding (2003)	330	0.8	24	14	14
<b>Total Aids</b>	<b>40,497</b>	<b>100.0</b>	<b>2,974</b>	<b>2,254</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	859	82.1	63	67	58
Agricultural Market Value Credit	188	17.9	14	11	5
Miscellaneous Credits	0	0.0	0	7	4
<b>Total Property Tax Credits</b>	<b>1,047</b>	<b>100.0</b>	<b>77</b>	<b>84</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	275	54.0	20	16	23
Regular (Renters)	234	45.9	17	16	27
Targeting Refund	1	0.1	0	0	1
<b>Total Property Tax Refunds</b>	<b>509</b>	<b>100.0</b>	<b>37</b>	<b>33</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$42,053</b>	<b>100.0%</b>	<b>\$3,088</b>	<b>\$2,371</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$4,666	53.8%	\$343	\$350	\$328
City/Town Levy	1,823	21.0	134	211	235
School District Net Tax Capacity Levy	1,198	13.8	88	168	166
School District Referendum Market Value Levy	36	0.4	3	8	64
Miscellaneous District Levy	274	3.2	20	25	148
State Property Tax Levy	675	7.8	50	138	116
<b>Total Levy</b>	<b>\$8,673</b>	<b>100.0%</b>	<b>\$637</b>	<b>\$899</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,047</b>		<b>77</b>	<b>84</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>7,626</b>		<b>560</b>	<b>815</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$495,684		\$36,396	\$69,272	\$63,881
Referendum Market Valuation	359,556		\$26,401	\$43,199	\$55,523
Net Tax Capacity (NTC)	5,124		376	731	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.549</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.010</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$6,671	33.9%	\$490	\$626	\$992
Sales/Use Tax (Calendar 2003)	6,901	35.0	507	566	667
Motor Vehicle Sales Tax (Calendar 2002)	1,653	8.4	121	123	119
Motor Vehicle License Tax (Calendar 2002)	1,222	6.2	90	93	96
Motor Fuels Tax (Calendar 2002)	1,759	8.9	129	155	124
Corporate Income Tax (Calendar 2002)	818	4.2	60	50	116
State Property Tax (Payable 2003)	675	3.4	50	138	116
<b>Total State Taxes</b>	<b>\$19,697</b>	<b>100.0%</b>	<b>\$1,446</b>	<b>\$1,751</b>	<b>\$2,230</b>

I. Major State Aids/Credits	WASECA			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$26,251	61.4%	\$1,350	\$1,079	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	5,536	13.0	285	317	332
Minnesota Family Investment Program	289	0.7	15	11	13
General Assistance including GAMC	841	2.0	43	31	50
Social Services	2,577	6.0	132	178	187
Miscellaneous	276	0.6	14	15	23
Total	9,519	22.3	489	553	604
Highway Aid (Calendar 2003)					
County Aid	2,428	5.7	125	124	68
Municipal Aid	275	0.6	14	15	22
Township Aid	147	0.3	8	11	6
Total	2,849	6.7	146	150	96
Local Government Aid (Calendar 2003)	2,717	6.4	140	161	91
Disparity Reduction Aid (Calendar 2003)	28	0.1	1	4	4
County HACA (Payable 2003)	1,085	2.5	56	35	26
Criminal Justice Aid (Payable 2003)	103	0.2	5	5	6
Community Corrections Funding (2003)	186	0.4	10	14	14
<b>Total Aids</b>	<b>42,739</b>	<b>100.0</b>	<b>2,197</b>	<b>2,002</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	1,429	79.9	73	67	58
Agricultural Market Value Credit	234	13.1	12	12	5
Miscellaneous Credits	126	7.0	6	1	4
<b>Total Property Tax Credits</b>	<b>1,788</b>	<b>100.0</b>	<b>92</b>	<b>79</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	248	40.4	13	12	23
Regular (Renters)	364	59.3	19	19	27
Targeting Refund	2	0.4	0	0	1
<b>Total Property Tax Refunds</b>	<b>615</b>	<b>100.0</b>	<b>32</b>	<b>32</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$45,142</b>	<b>100.0%</b>	<b>\$2,321</b>	<b>\$2,113</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$6,661	46.5%	\$342	\$328	\$328
City/Town Levy	3,438	24.0	177	190	235
School District Net Tax Capacity Levy	2,825	19.7	145	104	166
School District Referendum Market Value Levy	114	0.8	6	32	64
Miscellaneous District Levy	251	1.8	13	23	148
State Property Tax Levy	1,026	7.2	53	70	116
<b>Total Levy</b>	<b>\$14,315</b>	<b>100.0%</b>	<b>\$736</b>	<b>\$746</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>1,788</b>		<b>92</b>	<b>79</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>12,526</b>		<b>644</b>	<b>667</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$1,187,728		\$61,063	\$62,517	\$63,881
Referendum Market Valuation	680,453		\$34,983	\$37,146	\$55,523
Net Tax Capacity (NTC)	11,380		585	622	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.155</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.017</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$13,215	51.0%	\$679	\$690	\$992
Sales/Use Tax (Calendar 2003)	4,310	16.6	222	468	667
Motor Vehicle Sales Tax (Calendar 2002)	2,313	8.9	119	121	119
Motor Vehicle License Tax (Calendar 2002)	1,755	6.8	90	93	96
Motor Fuels Tax (Calendar 2002)	2,145	8.3	110	132	124
Corporate Income Tax (Calendar 2002)	1,148	4.4	59	68	116
State Property Tax (Payable 2003)	1,026	4.0	53	70	116
<b>Total State Taxes</b>	<b>\$25,911</b>	<b>100.0%</b>	<b>\$1,332</b>	<b>\$1,641</b>	<b>\$2,230</b>

I. Major State Aids/Credits	WASHINGTON			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$232,703	74.2%	\$1,090	\$1,172	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	29,045	9.3	136	329	332
Minnesota Family Investment Program	1,167	0.4	5	14	13
General Assistance including GAMC	3,375	1.1	16	58	50
Social Services	22,350	7.1	105	181	187
Miscellaneous	1,817	0.6	9	26	23
Total	57,754	18.4	271	608	604
Highway Aid (Calendar 2003)					
County Aid	5,953	1.9	28	24	68
Municipal Aid	5,518	1.8	26	28	22
Township Aid	105	0.0	0	0	6
Total	11,576	3.7	54	52	96
Local Government Aid (Calendar 2003)	1,605	0.5	8	67	91
Disparity Reduction Aid (Calendar 2003)	1	0.0	0	1	4
County HACA (Payable 2003)	6,721	2.1	31	17	26
Criminal Justice Aid (Payable 2003)	1,206	0.4	6	7	6
Community Corrections Funding (2003)	2,205	0.7	10	14	14
<b>Total Aids</b>	<b>313,771</b>	<b>100.0</b>	<b>1,470</b>	<b>1,938</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	11,072	97.8	52	51	58
Agricultural Market Value Credit	228	2.0	1	1	5
Miscellaneous Credits	19	0.2	0	0	4
<b>Total Property Tax Credits</b>	<b>11,319</b>	<b>100.0</b>	<b>53</b>	<b>52</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	5,325	53.6	25	29	23
Regular (Renters)	4,110	41.4	19	34	27
Targeting Refund	504	5.1	2	2	1
<b>Total Property Tax Refunds</b>	<b>9,939</b>	<b>100.0</b>	<b>47</b>	<b>65</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$335,029</b>	<b>100.0%</b>	<b>\$1,570</b>	<b>\$2,055</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$53,853	22.1%	\$252	\$316	\$328
City/Town Levy	55,756	22.9	261	270	235
School District Net Tax Capacity Levy	48,994	20.1	230	189	166
School District Referendum Market Value Levy	28,372	11.7	133	99	64
Miscellaneous District Levy	35,805	14.7	168	246	148
State Property Tax Levy	20,693	8.5	97	148	116
<b>Total Levy</b>	<b>\$243,473</b>	<b>100.0%</b>	<b>\$1,141</b>	<b>\$1,268</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>11,319</b>		<b>53</b>	<b>52</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>232,154</b>		<b>1,088</b>	<b>1,216</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$16,058,929		\$75,254	\$69,631	\$63,881
Referendum Market Valuation	15,717,193		\$73,653	\$68,916	\$55,523
Net Tax Capacity (NTC)	181,597		851	851	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.043</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.187</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$293,240	57.3%	\$1,374	\$1,228	\$992
Sales/Use Tax (Calendar 2003)	109,325	21.3	512	809	667
Motor Vehicle Sales Tax (Calendar 2002)	26,587	5.2	125	117	119
Motor Vehicle License Tax (Calendar 2002)	22,785	4.4	107	98	96
Motor Fuels Tax (Calendar 2002)	24,345	4.8	114	109	124
Corporate Income Tax (Calendar 2002)	15,206	3.0	71	157	116
State Property Tax (Payable 2003)	20,693	4.0	97	148	116
<b>Total State Taxes</b>	<b>\$512,181</b>	<b>100.0%</b>	<b>\$2,400</b>	<b>\$2,665</b>	<b>\$2,230</b>

I. Major State Aids/Credits	WATONWAN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$15,722	55.7%	\$1,346	\$1,079	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	4,569	16.2	391	317	332
Minnesota Family Investment Program	80	0.3	7	11	13
General Assistance including GAMC	307	1.1	26	31	50
Social Services	2,210	7.8	189	178	187
Miscellaneous	205	0.7	18	15	23
Total	7,371	26.1	631	553	604
Highway Aid (Calendar 2003)					
County Aid	2,158	7.6	185	124	68
Municipal Aid	0	0.0	0	15	22
Township Aid	221	0.8	19	11	6
Total	2,379	8.4	204	150	96
Local Government Aid (Calendar 2003)	1,953	6.9	167	161	91
Disparity Reduction Aid (Calendar 2003)	10	0.0	1	4	4
County HACA (Payable 2003)	615	2.2	53	35	26
Criminal Justice Aid (Payable 2003)	67	0.2	6	5	6
Community Corrections Funding (2003)	112	0.4	10	14	14
<b>Total Aids</b>	<b>28,230</b>	<b>100.0</b>	<b>2,416</b>	<b>2,002</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	698	77.7	60	67	58
Agricultural Market Value Credit	201	22.3	17	12	5
Miscellaneous Credits	0	0.0	0	1	4
<b>Total Property Tax Credits</b>	<b>899</b>	<b>100.0</b>	<b>77</b>	<b>79</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	102	38.2	9	12	23
Regular (Renters)	164	61.6	14	19	27
Targeting Refund	0	0.2	0	0	1
<b>Total Property Tax Refunds</b>	<b>267</b>	<b>100.0</b>	<b>23</b>	<b>32</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$29,395</b>	<b>100.0%</b>	<b>\$2,516</b>	<b>\$2,113</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$4,918	56.7%	\$421	\$328	\$328
City/Town Levy	1,726	19.9	148	190	235
School District Net Tax Capacity Levy	1,054	12.1	90	104	166
School District Referendum Market Value Levy	397	4.6	34	32	64
Miscellaneous District Levy	145	1.7	12	23	148
State Property Tax Levy	435	5.0	37	70	116
<b>Total Levy</b>	<b>\$8,676</b>	<b>100.0%</b>	<b>\$743</b>	<b>\$746</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>899</b>		<b>77</b>	<b>79</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>7,777</b>		<b>666</b>	<b>667</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$710,012		\$60,773	\$62,517	\$63,881
Referendum Market Valuation	262,339		\$22,455	\$37,146	\$55,523
Net Tax Capacity (NTC)	6,306		540	622	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.241</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.151</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$5,569	38.7%	\$477	\$690	\$992
Sales/Use Tax (Calendar 2003)	3,107	21.6	266	468	667
Motor Vehicle Sales Tax (Calendar 2002)	1,446	10.0	124	121	119
Motor Vehicle License Tax (Calendar 2002)	1,063	7.4	91	93	96
Motor Fuels Tax (Calendar 2002)	2,227	15.5	191	132	124
Corporate Income Tax (Calendar 2002)	548	3.8	47	68	116
State Property Tax (Payable 2003)	435	3.0	37	70	116
<b>Total State Taxes</b>	<b>\$14,395</b>	<b>100.0%</b>	<b>\$1,232</b>	<b>\$1,641</b>	<b>\$2,230</b>

I. Major State Aids/Credits	WILKIN			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$9,517	46.7%	\$1,369	\$1,115	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	3,013	14.8	433	362	332
Minnesota Family Investment Program	131	0.6	19	12	13
General Assistance including GAMC	205	1.0	29	39	50
Social Services	1,854	9.1	267	223	187
Miscellaneous	115	0.6	17	19	23
Total	5,318	26.1	765	655	604
Highway Aid (Calendar 2003)					
County Aid	2,841	13.9	409	143	68
Municipal Aid	0	0.0	0	12	22
Township Aid	351	1.7	50	16	6
Total	3,192	15.7	459	171	96
Local Government Aid (Calendar 2003)	1,439	7.1	207	115	91
Disparity Reduction Aid (Calendar 2003)	24	0.1	3	2	4
County HACA (Payable 2003)	802	3.9	115	40	26
Criminal Justice Aid (Payable 2003)	43	0.2	6	5	6
Community Corrections Funding (2003)	41	0.2	6	12	14
<b>Total Aids</b>	<b>20,376</b>	<b>100.0</b>	<b>2,931</b>	<b>2,116</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	430	74.8	62	67	58
Agricultural Market Value Credit	136	23.7	20	12	5
Miscellaneous Credits	9	1.5	1	20	4
<b>Total Property Tax Credits</b>	<b>574</b>	<b>100.0</b>	<b>83</b>	<b>99</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	20	23.4	3	12	23
Regular (Renters)	64	76.6	9	18	27
Targeting Refund	0	0.0	0	0	1
<b>Total Property Tax Refunds</b>	<b>84</b>	<b>100.0</b>	<b>12</b>	<b>30</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$21,034</b>	<b>100.0%</b>	<b>\$3,026</b>	<b>\$2,244</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$3,084	59.6%	\$444	\$350	\$328
City/Town Levy	868	16.8	125	161	235
School District Net Tax Capacity Levy	704	13.6	101	124	166
School District Referendum Market Value Levy	31	0.6	4	14	64
Miscellaneous District Levy	201	3.9	29	31	148
State Property Tax Levy	288	5.6	41	80	116
<b>Total Levy</b>	<b>\$5,175</b>	<b>100.0%</b>	<b>\$745</b>	<b>\$760</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>574</b>		<b>83</b>	<b>99</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>4,601</b>		<b>662</b>	<b>661</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$634,546		\$91,288	\$59,978	\$63,881
Referendum Market Valuation	177,879		\$25,590	\$36,491	\$55,523
Net Tax Capacity (NTC)	5,744		826	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>0.843</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.017</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$4,787	48.0%	\$689	\$628	\$992
Sales/Use Tax (Calendar 2003)	1,207	12.1	174	507	667
Motor Vehicle Sales Tax (Calendar 2002)	868	8.7	125	120	119
Motor Vehicle License Tax (Calendar 2002)	667	6.7	96	91	96
Motor Fuels Tax (Calendar 2002)	1,889	19.0	272	151	124
Corporate Income Tax (Calendar 2002)	258	2.6	37	56	116
State Property Tax (Payable 2003)	288	2.9	41	80	116
<b>Total State Taxes</b>	<b>\$9,964</b>	<b>100.0%</b>	<b>\$1,433</b>	<b>\$1,633</b>	<b>\$2,230</b>

I. Major State Aids/Credits	WINONA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$43,406	50.4%	\$874	\$1,092	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	13,219	15.3	266	277	332
Minnesota Family Investment Program	339	0.4	7	9	13
General Assistance including GAMC	1,837	2.1	37	36	50
Social Services	9,443	11.0	190	179	187
Miscellaneous	759	0.9	15	17	23
Total	25,596	29.7	515	519	604
Highway Aid (Calendar 2003)					
County Aid	4,047	4.7	81	91	68
Municipal Aid	770	0.9	15	17	22
Township Aid	270	0.3	5	9	6
Total	5,087	5.9	102	118	96
Local Government Aid (Calendar 2003)	9,886	11.5	199	123	91
Disparity Reduction Aid (Calendar 2003)	162	0.2	3	5	4
County HACA (Payable 2003)	1,406	1.6	28	31	26
Criminal Justice Aid (Payable 2003)	276	0.3	6	6	6
Community Corrections Funding (2003)	328	0.4	7	12	14
<b>Total Aids</b>	<b>86,146</b>	<b>100.0</b>	<b>1,734</b>	<b>1,904</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	3,279	89.7	66	69	58
Agricultural Market Value Credit	315	8.6	6	8	5
Miscellaneous Credits	63	1.7	1	0	4
<b>Total Property Tax Credits</b>	<b>3,657</b>	<b>100.0</b>	<b>74</b>	<b>77</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	606	36.3	12	15	23
Regular (Renters)	1,057	63.4	21	20	27
Targeting Refund	3	0.2	0	1	1
<b>Total Property Tax Refunds</b>	<b>1,666</b>	<b>100.0</b>	<b>34</b>	<b>36</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$91,469</b>	<b>100.0%</b>	<b>\$1,841</b>	<b>\$2,018</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$12,748	41.2%	\$257	\$313	\$328
City/Town Levy	7,619	24.7	153	210	235
School District Net Tax Capacity Levy	4,676	15.1	94	152	166
School District Referendum Market Value Levy	1,682	5.4	34	38	64
Miscellaneous District Levy	907	2.9	18	28	148
State Property Tax Levy	3,273	10.6	66	74	116
<b>Total Levy</b>	<b>\$30,905</b>	<b>100.0%</b>	<b>\$622</b>	<b>\$815</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>3,657</b>		<b>74</b>	<b>77</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>27,248</b>		<b>549</b>	<b>737</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$2,395,861		\$48,232	\$57,014	\$63,881
Referendum Market Valuation	2,005,689		\$40,377	\$44,519	\$55,523
Net Tax Capacity (NTC)	25,826		520	609	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.005</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.084</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$34,549	44.2%	\$696	\$820	\$992
Sales/Use Tax (Calendar 2003)	19,975	25.6	402	484	667
Motor Vehicle Sales Tax (Calendar 2002)	5,416	6.9	109	120	119
Motor Vehicle License Tax (Calendar 2002)	4,212	5.4	85	94	96
Motor Fuels Tax (Calendar 2002)	6,820	8.7	137	131	124
Corporate Income Tax (Calendar 2002)	3,858	4.9	78	94	116
State Property Tax (Payable 2003)	3,273	4.2	66	74	116
<b>Total State Taxes</b>	<b>\$78,103</b>	<b>100.0%</b>	<b>\$1,572</b>	<b>\$1,818</b>	<b>\$2,230</b>



I. Major State Aids/Credits	WRIGHT			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$129,139	72.1%	\$1,254	\$1,237	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	18,647	10.4	181	201	332
Minnesota Family Investment Program	873	0.5	8	8	13
General Assistance including GAMC	2,683	1.5	26	29	50
Social Services	12,468	7.0	121	127	187
Miscellaneous	1,168	0.7	11	14	23
Total	35,839	20.0	348	379	604
Highway Aid (Calendar 2003)					
County Aid	5,933	3.3	58	47	68
Municipal Aid	1,457	0.8	14	15	22
Township Aid	310	0.2	3	4	6
Total	7,699	4.3	75	67	96
Local Government Aid (Calendar 2003)	3,308	1.8	32	63	91
Disparity Reduction Aid (Calendar 2003)	17	0.0	0	0	4
County HACA (Payable 2003)	1,706	1.0	17	18	26
Criminal Justice Aid (Payable 2003)	548	0.3	5	5	6
Community Corrections Funding (2003)	822	0.5	8	13	14
<b>Total Aids</b>	<b>179,078</b>	<b>100.0</b>	<b>1,738</b>	<b>1,782</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	5,985	88.5	58	62	58
Agricultural Market Value Credit	737	10.9	7	6	5
Miscellaneous Credits	39	0.6	0	0	4
<b>Total Property Tax Credits</b>	<b>6,761</b>	<b>100.0</b>	<b>66</b>	<b>69</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	1,903	51.8	18	18	23
Regular (Renters)	1,645	44.8	16	21	27
Targeting Refund	124	3.4	1	1	1
<b>Total Property Tax Refunds</b>	<b>3,672</b>	<b>100.0</b>	<b>36</b>	<b>39</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$189,512</b>	<b>100.0%</b>	<b>\$1,840</b>	<b>\$1,890</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$24,885	28.4%	\$242	\$289	\$328
City/Town Levy	25,027	28.6	243	218	235
School District Net Tax Capacity Levy	21,536	24.6	209	186	166
School District Referendum Market Value Levy	4,276	4.9	42	28	64
Miscellaneous District Levy	4,052	4.6	39	45	148
State Property Tax Levy	7,709	8.8	75	84	116
<b>Total Levy</b>	<b>\$87,484</b>	<b>100.0%</b>	<b>\$849</b>	<b>\$851</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>6,761</b>		<b>66</b>	<b>69</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>80,723</b>		<b>784</b>	<b>782</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$6,358,442		\$61,726	\$55,074	\$63,881
Referendum Market Valuation	5,578,969		\$54,159	\$48,822	\$55,523
Net Tax Capacity (NTC)	70,169		681	629	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.070</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.081</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$97,552	50.1%	\$947	\$848	\$992
Sales/Use Tax (Calendar 2003)	46,561	23.9	452	570	667
Motor Vehicle Sales Tax (Calendar 2002)	12,544	6.4	122	118	119
Motor Vehicle License Tax (Calendar 2002)	10,181	5.2	99	94	96
Motor Fuels Tax (Calendar 2002)	14,876	7.6	144	137	124
Corporate Income Tax (Calendar 2002)	5,340	2.7	52	71	116
State Property Tax (Payable 2003)	7,709	4.0	75	84	116
<b>Total State Taxes</b>	<b>\$194,763</b>	<b>100.0%</b>	<b>\$1,891</b>	<b>\$1,922</b>	<b>\$2,230</b>

I. Major State Aids/Credits	YELLOW MEDICINE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (2002-2003)	\$13,644	48.3%	\$1,268	\$1,368	\$1,174
Human Services Aid (Calendar 2002)					
Medical Assistance	5,183	18.3	482	466	332
Minnesota Family Investment Program	47	0.2	4	6	13
General Assistance including GAMC	340	1.2	32	35	50
Social Services	2,321	8.2	216	235	187
Miscellaneous	232	0.8	22	23	23
Total	8,124	28.8	755	764	604
Highway Aid (Calendar 2003)					
County Aid	2,806	9.9	261	256	68
Municipal Aid	0	0.0	0	4	22
Township Aid	448	1.6	42	37	6
Total	3,253	11.5	302	297	96
Local Government Aid (Calendar 2003)	2,090	7.4	194	183	91
Disparity Reduction Aid (Calendar 2003)	92	0.3	9	17	4
County HACA (Payable 2003)	860	3.0	80	77	26
Criminal Justice Aid (Payable 2003)	40	0.1	4	5	6
Community Corrections Funding (2003)	147	0.5	14	13	14
<b>Total Aids</b>	<b>28,251</b>	<b>100.0</b>	<b>2,625</b>	<b>2,724</b>	<b>2,016</b>
<b>B. Property Tax Credits (Payable 2003)</b>					
Homestead Market Value Credit	664	71.0	62	57	58
Agricultural Market Value Credit	271	29.0	25	23	5
Miscellaneous Credits	0	0.0	0	0	4
<b>Total Property Tax Credits</b>	<b>935</b>	<b>100.0</b>	<b>87</b>	<b>80</b>	<b>67</b>
<b>C. Property Tax Refunds (02 filed 03)</b>					
Regular (Homeowners)	140	55.3	13	11	23
Regular (Renters)	113	44.5	10	13	27
Targeting Refund	1	0.3	0	0	1
<b>Total Property Tax Refunds</b>	<b>253</b>	<b>100.0</b>	<b>24</b>	<b>25</b>	<b>51</b>
<b>Total Aids/Credits</b>	<b>\$29,439</b>	<b>100.0%</b>	<b>\$2,735</b>	<b>\$2,828</b>	<b>\$2,134</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 2003)</b>					
County Levy	\$5,524	55.3%	\$513	\$391	\$328
City/Town Levy	2,301	23.0	214	212	235
School District Net Tax Capacity Levy	1,299	13.0	121	109	166
School District Referendum Market Value Levy	226	2.3	21	31	64
Miscellaneous District Levy	220	2.2	20	23	148
State Property Tax Levy	420	4.2	39	56	116
<b>Total Levy</b>	<b>\$9,991</b>	<b>100.0%</b>	<b>\$928</b>	<b>\$822</b>	<b>\$1,058</b>
<b>Less Property Tax Credits</b>	<b>935</b>		<b>87</b>	<b>80</b>	<b>67</b>
<b>Net Property Taxes Payable</b>	<b>9,056</b>		<b>841</b>	<b>741</b>	<b>991</b>
<b>B. Property Valuation (2002 Assessment)</b>					
Market Valuation	\$765,020		\$71,072	\$66,327	\$63,881
Referendum Market Valuation	260,052		\$24,159	\$24,489	\$55,523
Net Tax Capacity (NTC)	6,567		610	596	736
<b>C. Average Local NTC Tax Rate</b>	<b>1.408</b>				
<b>Avg. Referendum Mkt. Value Tax Rate</b>	<b>0.119</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (2002 filed 2003)	\$7,571	48.5%	\$703	\$572	\$992
Sales/Use Tax (Calendar 2003)	2,707	17.3	252	293	667
Motor Vehicle Sales Tax (Calendar 2002)	1,449	9.3	135	128	119
Motor Vehicle License Tax (Calendar 2002)	1,099	7.0	102	97	96
Motor Fuels Tax (Calendar 2002)	1,642	10.5	153	143	124
Corporate Income Tax (Calendar 2002)	724	4.6	67	50	116
State Property Tax (Payable 2003)	420	2.7	39	56	116
<b>Total State Taxes</b>	<b>\$15,613</b>	<b>100.0%</b>	<b>\$1,450</b>	<b>\$1,339</b>	<b>\$2,230</b>

# Appendices

- A. **Education Aids** by Home County by School District, 2002/2003 School Year
- B. **Selected Taxes** That are Not Entirely Allocated to Minnesota Counties
- C. **2002 Personal Income** by County
- D. **2002 Personal Income, Taxes, and Aids/Credits** by Economic Development Region



## Appendix A

### Education Aids by Home County by School District 2002/2003 School Year\*

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Aitkin	1	\$9,115,722	Brown	81	\$1,388,872	Clay	146	\$5,162,594
	2	3,091,984		84	4,909,504		150	6,495,987
	4	4,679,367		85	4,435,656		152	41,701,716
				88	17,207,592		914	2,201,310
	Total	16,887,072					2164	8,689,633
				Total	27,941,624		Total	64,251,240
Anoka	11	279,609,369	Carlton	91	4,635,230			
	12	47,632,847		93	4,548,559	Clearwater	162	8,462,125
	13	22,375,367		94	18,223,768		2311	3,770,317
	14	18,332,955		95	2,506,091			
	15	37,717,174		97	5,179,915		Total	12,232,442
	16	29,820,014		99	7,326,304			
	Total	435,487,727		100	2,656,517	Cook	166	5,045,847
				Total	45,076,385		Total	5,045,847
Becker	22	19,783,067						
	23	8,617,965	Carver	108	7,437,678	Cottonwood	173	3,921,844
	25	636,534		110	15,997,390		177	8,681,730
	2889	4,529,886		111	9,568,827		2898	4,015,071
	Total	33,567,453		112	54,353,379			
				Total	87,357,274		Total	16,618,645
Beltrami	31	38,259,384						
	32	5,914,533	Cass	113	7,554,819	Crow Wing	181	50,601,361
	36	3,080,566		115	10,991,657		182	10,770,370
	38	15,568,806		116	5,451,324		186	8,537,340
	Total	62,823,239		118	5,043,161		Total	69,909,072
				2174	8,454,683			
Benton	47	25,493,595		Total	37,495,644	Dakota	6	24,173,669
	51	11,251,822					191	78,527,028
	Total	36,745,417	Chippewa	129	11,610,670		192	35,715,876
				2180	6,566,154		194	65,346,285
Big Stone	62	4,547,307		Total	18,176,823		195	2,890,885
	2888	3,968,672					196	188,212,933
	Total	8,515,979	Chisago	138	24,590,917		197	33,873,820
				139	6,372,195		199	27,472,080
Blue Earth	75	5,011,742		323	223,143		200	34,990,938
	77	47,636,090		2144	22,628,462		Total	491,203,514
	2071	6,375,958		Total	53,814,716	Dodge	203	6,482,844
	2135	8,594,996					204	11,602,893
	Total	67,618,786					2125	7,677,156
							Total	25,762,893

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

**Education Aids by Home County by School District  
2002/2003 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Douglas	206	\$28,586,379	Hennepin	1	\$459,898,639	Kandiyohi	345	\$11,086,961
	207	2,098,048		270	58,244,883		347	33,130,891
	208	1,606,659		271	79,430,655		815	392,479
	213	4,461,667		272	65,250,389		Total	44,610,331
	Total	36,752,753		273	44,768,670	Kittson	356	1,791,984
Faribault	2134	7,457,940		276	49,165,310		2171	3,410,116
	2860	10,045,515		277	16,074,314		2358	2,715,395
	Total	17,503,455		278	15,690,078		Total	7,917,496
				279	157,553,744	Koochiching	361	10,441,355
				280	30,612,813		362	2,988,195
Fillmore	229	2,478,063		281	101,803,657		363	4,036,920
	238	2,537,544		282	9,827,922		Total	17,466,471
	239	5,103,359		283	31,777,817	Lac Qui Parle	371	920,149
	2137	6,518,373		284	60,265,298		378	4,342,703
	2198	4,986,624		286	14,114,353		2853	8,883,490
	Total	21,623,963		Total	1,194,478,541		Total	14,146,342
Freeborn	241	26,174,052	Houston	294	3,730,543	Lake	381	12,613,116
	242	2,668,886		297	2,700,147		Total	12,613,116
	2886	3,321,786		299	7,081,982	Lake of the Woods	390	5,316,628
				300	11,468,915		Total	5,316,628
	Total	32,164,724		Total	24,981,586		391	2,912,262
Goodhue	252	9,345,771	Hubbard	306	2,597,074		392	4,719,028
	253	3,728,525		308	4,045,540	LeSueur	394	7,434,302
	255	7,493,440		309	12,954,575		2143	6,816,585
	256	21,361,521		Total	19,597,189		2397	9,393,684
	2172	6,507,965					Total	31,275,861
	Total	48,437,221	Isanti	314	6,544,918	Lincoln	402	1,378,530
Grant	261	2,264,583		911	32,999,874		403	1,802,323
	264	1,469,758		Total	39,544,792		404	1,739,076
	2342	6,144,346					409	1,899,771
	Total	9,878,687		316	10,901,470		Total	6,819,700
			Itasca	317	7,803,324	Jackson	330	2,749,318
				318	28,899,397		2895	9,463,081
				319	5,221,554		Total	12,212,399
				Total	52,825,746	Kanabec	332	12,448,496
							333	5,041,896
			Jackson	330	2,749,318		Total	17,490,392
				2895	9,463,081			
				Total	12,212,399			
			Kanabec	332	12,448,496			
				333	5,041,896			
				Total	17,490,392			

**Education Aids by Home County by School District  
2002/2003 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Lyon	411	\$852,077	Morrison	482	\$22,382,053	Otter Tail	542	\$3,363,753
	413	16,116,030		484	7,079,112		544	20,042,966
	414	3,375,839		485	5,339,409		545	2,693,900
	415	879,059		486	2,862,276		547	4,351,183
	417	5,272,098		487	2,777,824		548	8,333,723
	418	1,035,580					549	11,721,166
	2167	3,862,304		Total	40,440,674		550	3,225,523
McLeod	Total	31,392,988	Mower	492	29,256,104	Pennington	553	5,194,770
	423	19,629,069		495	2,460,331		Total	58,926,984
	424	3,016,531		497	1,983,253		561	1,673,939
	2859	12,454,976		499	2,834,332		564	15,602,167
	2887	3,178,625		500	4,867,747	Pine	577	3,457,459
	Total	38,279,201		Total	41,401,767		578	11,337,735
Mahnommen	432	6,694,022	Murray	505	4,136,504		2165	7,502,926
	435	4,974,647		2169	5,832,385		2580	7,087,691
	Total	11,668,669		Total	9,968,889		Total	29,385,810
Marshall	441	3,131,650	Nicollet	507	2,143,878	Pipestone	581	2,261,824
	447	2,148,942		508	13,443,307		584	1,172,210
	2176	4,836,777		Total	15,587,185		2689	10,123,373
	2856	3,188,347	Nobles	511	4,558,252		Total	13,557,407
	Total	13,305,717		513	1,347,633	Polk	592	1,392,285
Martin	458	3,317,470		514	1,527,947		593	11,664,939
	2448	6,514,544		516	1,049,109		595	12,084,768
	2536	2,264,047		518	17,662,011		599	4,485,653
	2752	13,472,443		Total	26,144,953		600	2,035,994
	Total	25,568,505	Norman	2215	3,275,417		601	4,951,774
Meeker	463	4,903,143		2527	2,899,314	Pope	2609	3,784,709
	465	13,072,518		2854	4,157,519		Total	40,400,124
	466	14,675,077	Olmsted	Total	10,332,251		611	729,054
	2396	6,704,226		227	6,108,173		2149	10,631,339
	Total	40,354,964		531	9,568,758	Ramsey	Total	11,360,393
Mille Lacs	473	3,760,335		533	7,907,891		621	76,179,453
	477	20,980,682		534	11,921,691		622	82,302,542
	480	5,871,885		535	112,402,461		623	44,105,654
	912	12,788,524		Total	147,908,974		624	61,334,770
	Total	43,401,426					625	404,609,095
						Total	668,531,514	

**Education Aids by Home County by School District  
2002/2003 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Red Lake	627	\$1,869,686	St. Louis	695	\$6,113,645	Steele	756	\$5,290,857
	628	1,343,440		696	4,430,142		761	33,577,965
	630	3,341,706		698	3,313,594		763	3,820,162
	Total	6,554,832		700	12,423,909		Total	42,688,984
Redwood	635	885,191		701	18,169,950	Stevens	768	1,599,870
	640	2,958,905		704	12,175,381		769	6,643,224
	2754	3,088,144		706	12,099,892		771	1,659,051
	2884	3,727,971		707	1,194,694		Total	9,902,145
	2897	10,594,016		709	86,222,194	Swift	775	4,641,361
	Total	21,254,226		712	4,248,077		777	7,677,181
Renville	2159	3,940,139	Scott	2142	20,698,216		Total	12,318,543
	2534	6,861,622		2154	10,194,566	Todd	786	3,995,433
	2890	5,981,929		2711	7,141,398		787	3,805,718
	Total	16,783,691		Total	198,425,658		2170	12,316,508
Rice	656	30,546,118		716	8,797,955		2753	10,798,344
	659	25,538,475		717	9,463,300	Total	2759	3,053,330
	Total	56,084,593		719	34,236,557		Total	33,969,332
Rock	671	2,158,942	Sherburne	720	31,940,112	Traverse	801	1,346,306
	2184	9,365,622		721	18,341,794		803	3,527,518
	Total	11,524,564		Total	102,779,717		Total	4,873,825
				726	14,154,204	Wabasha	806	3,949,774
Roseau	676	1,875,509	Sibley	727	19,416,419		810	7,617,776
	682	10,331,584		728	55,542,301		811	4,897,602
	690	9,637,627		Total	100,112,924		813	9,143,242
	2683	4,210,997		2310	8,848,811		2805	8,101,249
	Total	26,055,718	Stearns	2365	6,741,393	Wadena	Total	33,709,643
				Total	15,590,204		818	3,499,156
				738	7,932,782		820	4,191,223
				739	5,743,622		821	5,271,173
				740	10,818,621	Total	2155	10,159,520
				741	7,749,776		Total	23,121,071
				742	78,555,604			
				743	8,472,935			
				745	10,580,614			
				748	18,537,993			
				750	15,683,101			
				2364	5,874,818			
				Total	169,949,866			



**Education Aids by Home County by School District  
2002/2003 School Year**

<b>County</b>	<b>School District</b>	<b>Education Aid</b>	<b>County</b>	<b>School District</b>	<b>Education Aid</b>	<b>County</b>	<b>School District</b>	<b>Education Aid</b>
Waseca	829	\$15,359,664	Watsonwan	836	\$1,623,048	Wright	876	\$12,256,301
	2168	6,485,553		837	4,627,265		877	33,414,903
	2835	4,406,052		840	9,471,499		879	12,162,368
	Total	26,251,269	Wilkin	Total	15,721,812		881	6,211,294
Washington	831	51,331,868		846	6,237,227		882	25,289,564
	832	19,881,918		850	1,865,684		883	12,130,467
	833	101,090,824		852	1,414,404		885	21,152,171
	834	60,398,132		Total	9,517,316		2687	6,522,154
Total	Total	232,702,742	Winona	Total	43,406,220	Yellow Medicine	Total	129,139,222
				857	5,249,576		891	4,797,332
				858	6,537,883		2190	8,846,891
				861	31,618,760		Total	13,644,963

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**State Total:   \$5,975,466,075**

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## 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	\$5,048,691,159	95.3%	\$246,431,641	4.7%	\$5,295,122,800
Sales/Use Tax**	\$3,392,583,616	85.7%	\$565,511,157	14.3%	\$3,958,094,773
Total	\$8,441,274,775	91.2%	\$811,942,798	8.8%	\$9,253,217,573

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\* Percents added across equal 100 percent.

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

## Appendix C

### 2002 Personal Income by County<sup>16</sup>

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	\$364	\$23,241	\$26,905
Anoka	9,733	31,385	38,955
Becker	788	25,590	25,115
Beltrami	982	23,864	23,202
Benton	975	26,877	26,909
Big Stone	143	25,072	24,708
Blue Earth	1,577	27,763	26,959
Brown	722	27,027	26,959
Carlton	830	25,503	26,905
Carver	3,012	39,611	38,955
Cass	730	26,164	23,666
Chippewa	361	27,925	24,708
Chisago	1,274	28,424	25,693
Clay	1,268	24,470	25,115
Clearwater	180	21,306	23,202
Cook	155	29,550	26,905
Cottonwood	300	24,968	25,648
Crow Wing	1,432	24,978	23,666
Dakota	13,755	37,289	38,955
Dodge	536	28,883	29,230
Douglas	895	26,594	25,115
Faribault	417	26,234	26,959
Fillmore	548	25,713	29,230
Freeborn	823	25,659	29,230
Goodhue	1,316	29,287	29,230
Grant	161	25,766	25,115
Hennepin	49,702	44,302	38,955
Houston	559	28,071	29,230
Hubbard	436	23,528	23,202
Isanti	933	27,546	25,693
Itasca	1,059	24,056	26,905
Jackson	280	24,897	25,648
Kanabec	352	22,723	25,693
Kandiyohi	1,188	29,095	27,206
Kittson	126	25,033	24,905
Koochiching	376	26,848	26,905
Lac qui Parle	197	24,782	24,708
Lake	317	28,465	26,905
Lake of the Woods	91	20,640	23,202
LeSueur	738	28,249	26,959

<sup>16</sup> Unlike the remainder of the report, 2002 population was used in this table to better reflect 2002 per capita income.

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	\$145	\$23,199	\$25,648
Lyon	706	28,259	25,648
McLeod	971	27,224	27,206
Mahnomen	106	20,547	23,202
Marshall	239	23,993	24,905
Martin	621	29,065	26,959
Meeker	585	25,434	27,206
Mille Lacs	535	22,570	25,693
Morrison	719	22,142	23,666
Mower	1,053	27,149	29,230
Murray	226	24,968	25,648
Nicollet	841	27,590	26,959
Nobles	520	25,241	25,648
Norman	170	23,321	24,905
Olmsted	4,572	35,389	29,230
Otter Tail	1,423	24,461	25,115
Pennington	386	28,354	24,905
Pine	628	22,769	25,693
Pipestone	266	27,260	25,648
Polk	751	24,292	24,905
Pope	292	26,066	25,115
Ramsey	18,033	35,304	38,955
Red Lake	88	20,667	24,905
Redwood	409	24,967	25,648
Renville	433	25,515	27,206
Rice	1,468	24,981	29,230
Rock	242	24,974	25,648
Roseau	425	26,233	24,905
St. Louis	5,573	27,879	26,905
Scott	3,362	32,391	38,955
Sherburne	1,869	25,998	26,909
Sibley	366	23,877	26,959
Stearns	3,618	26,559	26,909
Steele	977	28,406	29,230
Stevens	259	26,152	25,115
Swift	255	22,229	24,708
Todd	505	20,696	23,666
Traverse	96	24,550	25,115
Wabasha	633	28,835	29,230
Wadena	293	21,335	23,666
Waseca	484	24,759	26,959
Washington	7,928	37,679	38,955
Watsonwan	283	24,049	26,959
Wilkin	165	23,788	25,115
Winona	1,267	25,583	29,230
Wright	2,761	28,083	26,909
Yellow Medicine	256	23,686	24,708
<b>Metro</b>	\$87,785	\$38,955	
<b>Nonmetro</b>	79,649	26,630	
<b>Statewide</b>	\$167,434	\$33,263	

## Appendix D

### 2002 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 amounts for personal income, taxes, and aids/credits in this appendix are calculated using 2003 population, so that the tax and aids/credits per capita amounts match the amounts shown on tables throughout the report. This means that the per capita amounts for personal income in this appendix do not match the amounts shown in Appendix C, or on the maps on pages 129 and 129, which are calculated using 2002 population.

		Per Capita		
		Personal Income	Taxes	Aids/Credits
Northern Regions	Northwest (1)	\$24,973	\$1,490	\$2,775
	Headwaters (2)	22,978	1,485	2,682
	Arrowhead (3)	26,908	1,813	2,497
	West Central (4)	24,955	1,633	2,244
	Five (5)	23,413	1,751	2,371
	East Central (7E)	24,880	1,582	2,102
Southern Regions	Six East (6E)	27,102	1,679	2,241
	Upper MN Valley (6W)	24,814	1,339	2,828
	Central Minnesota (7W)	26,163	1,922	1,890
	Southwest (8)	25,868	1,480	2,514
	Nine (9)	26,853	1,641	2,113
	Southeastern MN (10)	28,975	1,818	2,018
<b>Total Nonmetro</b>		<b>\$26,377</b>	<b>\$1,722</b>	<b>\$2,227</b>
<b>Total Metro</b>		<b>\$38,499</b>	<b>\$2,665</b>	<b>\$2,055</b>
<b>State Total</b>		<b>\$32,908</b>	<b>\$2,230</b>	<b>\$2,134</b>