

December 2000

Major State Aids and Taxes
A Comparative Analysis

1999 Update

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

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Introduction

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

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

The report is divided into four main sections.

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

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

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

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

1. Current and Historical Data

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

Section 1 is divided into three parts. They are:

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

Some of the data in this section relates to 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 1999 county population estimates, which were used to calculate per capita amounts in the report. A map and accompanying table on pages 6 and 7 show the counties and the economic development regions.

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

FIRST PAGE:* A program description of the aid or tax. It also contains the statewide amount for the most recent available year, any relevant reporting information, and the source of the data. In some cases, summary tables itemizing the data in different ways (e.g., by program totals) are included. Any recent law changes that affect the program and are important in analyzing the data are noted on this page.

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

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

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

FOURTH PAGE: A table containing the historical data for the state and the geographic areas of the state. The right hand column shows a percentage change for the time period presented, calculated using current dollars (e.g., not adjusted for inflation). Hennepin and Ramsey counties are shown separately from the rest of the metro counties on this page and the next one because of their greater size, and because each contains a city of the first class.

At the bottom of this page is a statewide graph containing a trend of the data in current (actual) dollars and in constant (inflation-adjusted) dollars. This is the only place where amounts presented are adjusted for inflation.

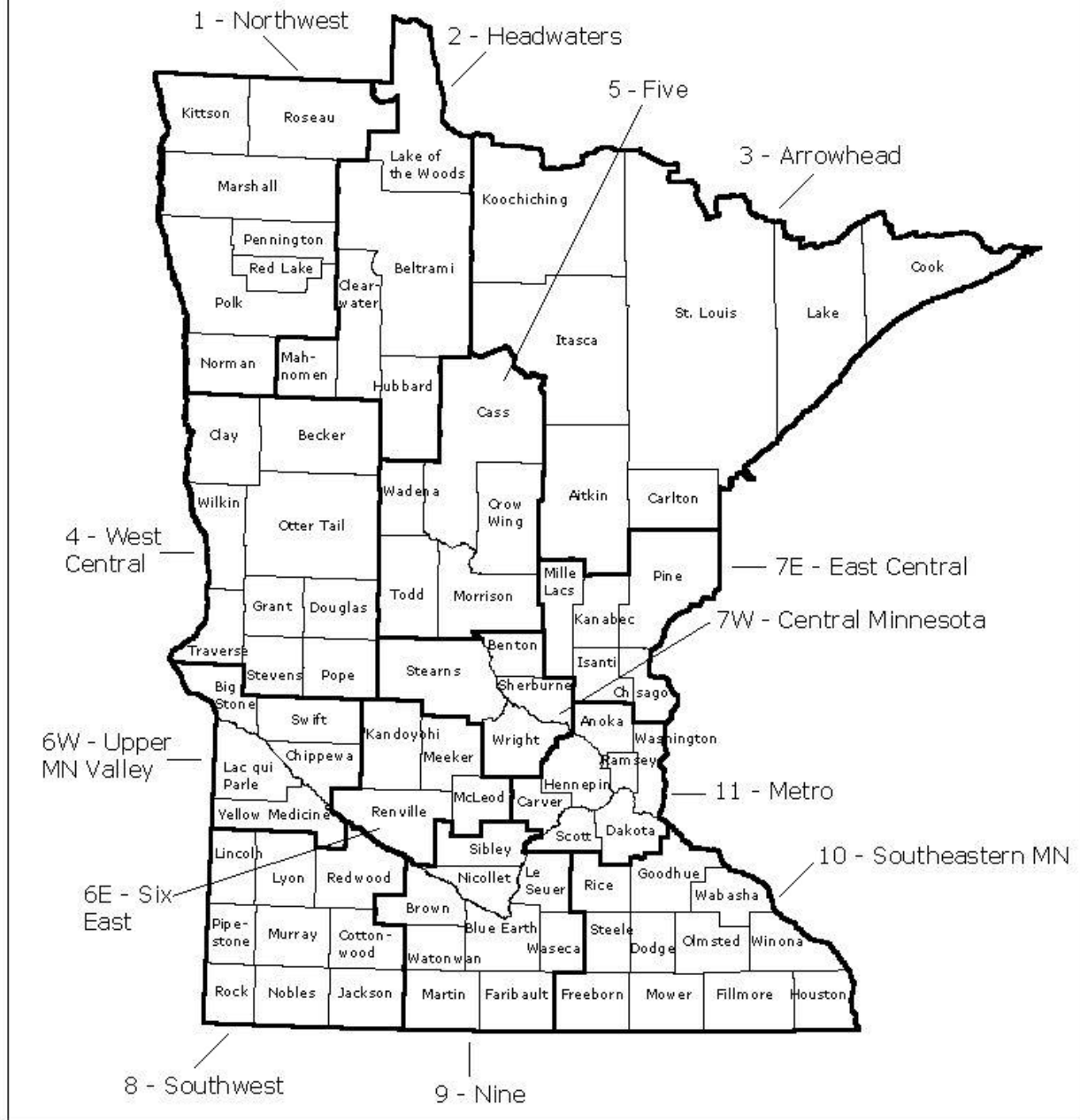
FIFTH PAGE: The bar graph on the last page of each set shows a per capita aid or tax, comparing the first year and the last year of the time period, unadjusted for inflation. The statewide per capita is shown on the top line, followed by the 12 nonmetro economic development regions. In the case of the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

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

The 1999 population estimates listed below, determined by the state demographer, are used to calculate all per capita amounts in the report.

| <u>County name</u> | <u>Population</u> | <u>Percent State Total</u> | <u>County Name</u> | <u>Population</u> | <u>Percent State Total</u> |
|--------------------|-------------------|--------------------------------|--------------------|-------------------|--------------------------------|
| Aitkin | 14,235 | 0.3% | Martin | 22,694 | 0.5% |
| Anoka | 297,776 | 6.2 | Meeker | 21,929 | 0.5 |
| Becker | 29,779 | 0.6 | Mille Lacs | 21,355 | 0.4 |
| Beltrami | 38,644 | 0.8 | Morrison | 31,756 | 0.7 |
| Benton | 35,110 | 0.7 | Mower | 37,583 | 0.8 |
| Big Stone | 5,794 | 0.1 | Murray | 9,544 | 0.2 |
| Blue Earth | 55,877 | 1.2 | Nicollet | 30,464 | 0.6 |
| Brown | 28,012 | 0.6 | Nobles | 19,920 | 0.4 |
| Carlton | 31,591 | 0.7 | Norman | 7,637 | 0.2 |
| Carver | 66,168 | 1.4 | Olmsted | 121,452 | 2.5 |
| Cass | 25,644 | 0.5 | Otter Tail | 55,192 | 1.1 |
| Chippewa | 13,152 | 0.3 | Pennington | 13,606 | 0.3 |
| Chisago | 42,041 | 0.9 | Pine | 24,496 | 0.5 |
| Clay | 53,322 | 1.1 | Pipestone | 10,343 | 0.2 |
| Clearwater | 8,392 | 0.2 | Polk | 32,004 | 0.7 |
| Cook | 4,595 | 0.1 | Pope | 10,980 | 0.2 |
| Cottonwood | 12,773 | 0.3 | Ramsey | 497,919 | 10.3 |
| Crow Wing | 52,698 | 1.1 | Red Lake | 4,384 | 0.1 |
| Dakota | 347,245 | 7.2 | Redwood | 17,193 | 0.4 |
| Dodge | 17,504 | 0.4 | Renville | 17,412 | 0.4 |
| Douglas | 31,800 | 0.7 | Rice | 54,888 | 1.1 |
| Faribault | 16,364 | 0.3 | Rock | 9,801 | 0.2 |
| Fillmore | 20,914 | 0.4 | Roseau | 16,314 | 0.3 |
| Freeborn | 32,238 | 0.7 | St. Louis | 199,080 | 4.1 |
| Goodhue | 43,469 | 0.9 | Scott | 81,534 | 1.7 |
| Grant | 6,165 | 0.1 | Sherburne | 63,182 | 1.3 |
| Hennepin | 1,089,024 | 22.5 | Sibley | 14,997 | 0.3 |
| Houston | 19,545 | 0.4 | Stearns | 133,977 | 2.8 |
| Hubbard | 17,177 | 0.4 | Steele | 32,965 | 0.7 |
| Isanti | 30,826 | 0.6 | Stevens | 10,535 | 0.2 |
| Itasca | 43,986 | 0.9 | Swift | 11,338 | 0.2 |
| Jackson | 11,636 | 0.2 | Todd | 24,191 | 0.5 |
| Kanabec | 14,432 | 0.3 | Traverse | 4,212 | 0.1 |
| Kandiyohi | 41,942 | 0.9 | Wabasha | 21,118 | 0.4 |
| Kittson | 5,376 | 0.1 | Wadena | 13,398 | 0.3 |
| Koochiching | 15,679 | 0.3 | Waseca | 19,403 | 0.4 |
| Lac Qui Parle | 8,413 | 0.2 | Washington | 198,606 | 4.1 |
| Lake | 10,745 | 0.2 | Watsonwan | 11,643 | 0.2 |
| Lake of the Woods | 4,618 | 0.1 | Wilkin | 7,319 | 0.2 |
| Le Sueur | 25,482 | 0.5 | Winona | 49,576 | 1.0 |
| Lincoln | 6,585 | 0.1 | Wright | 87,779 | 1.8 |
| Lyon | 25,505 | 0.5 | Yellow Medicine | 11,493 | 0.2 |
| McLeod | 35,364 | 0.7 | | | |
| Mahnomen | 5,166 | 0.1 | | | |
| Marshall | 10,383 | 0.2 | | | |
| | | | METRO | 2,578,272 | 53.3% |
| | | | NONMETRO | 2,260,126 | 46.7% |
| | | | STATE TOTAL | 4,838,398 | 100.0% |

Minnesota Counties and Economic Development Regions



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

Major State Aids

Education Aid

Program Description

Education aid is the total amount of state aid paid to school districts for all K-12 educational purposes. This amount includes state aid for general education, special education, transportation, community education, capital expenditure, secondary vocational, and other miscellaneous programs. About 68 percent of the total aid is “general education aid,” which is distributed through an equalization aid formula to school districts on an entitlement basis using each school district’s pupil count and relative property wealth as its primary focus.¹

Aid Amount and Reporting

1998/1999 Education Aid: \$3.5 billion

The total education aid for the 1998/1999 school year is \$3,494,209,986. The amounts received by school districts for property tax credits (i.e., taconite homestead credit, disparity reduction credit, etc.) are not included in this amount since they are itemized elsewhere in the report.

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

The education aid total does not include \$29,158,560 that went to the 38 charter schools operating in 1998/1999, and also does not include lesser amounts spent on metropolitan intermediate school districts and nonmetropolitan educational cooperative districts.²

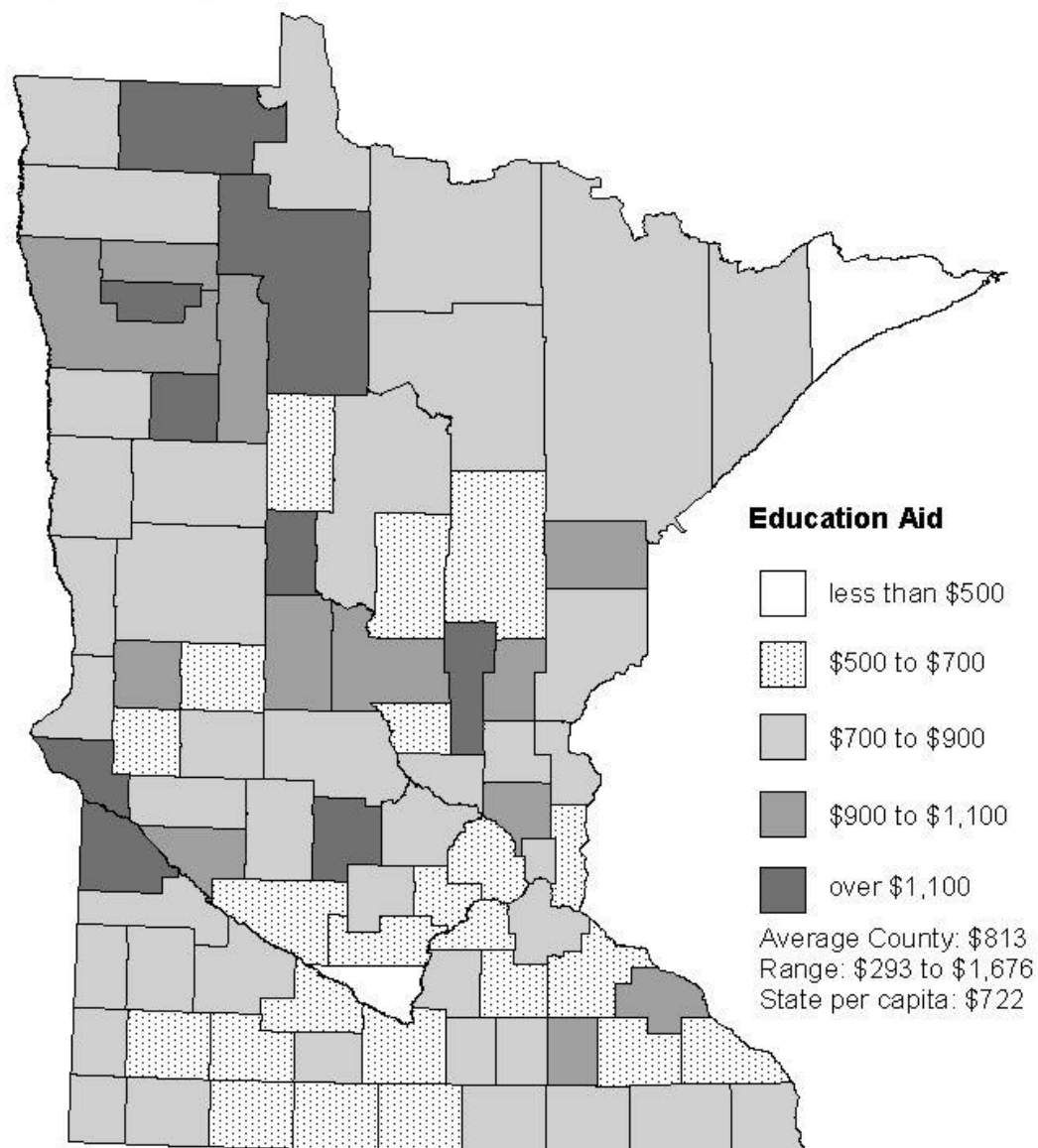
¹ In 1998/1999, the legislature increased special education aid to schools and with a corresponding decrease in school HACA. This change results in a decrease in the percentage of total aid considered “general education aid.”

² In 1998/1999, metropolitan intermediate school district #916 received \$4,222 in education aid, and nonmetropolitan educational cooperative districts received \$743,033 in aid. Before 1994/1995, larger amounts of educational aid were paid directly to intermediate districts and educational cooperative districts. Since that time, additional aid has been paid directly to school districts which, in turn, distribute the aid to intermediate and cooperative districts. This change in aid distribution has resulted in a substantial decrease in aid paid directly to intermediate and cooperative districts.

Recent Law Changes

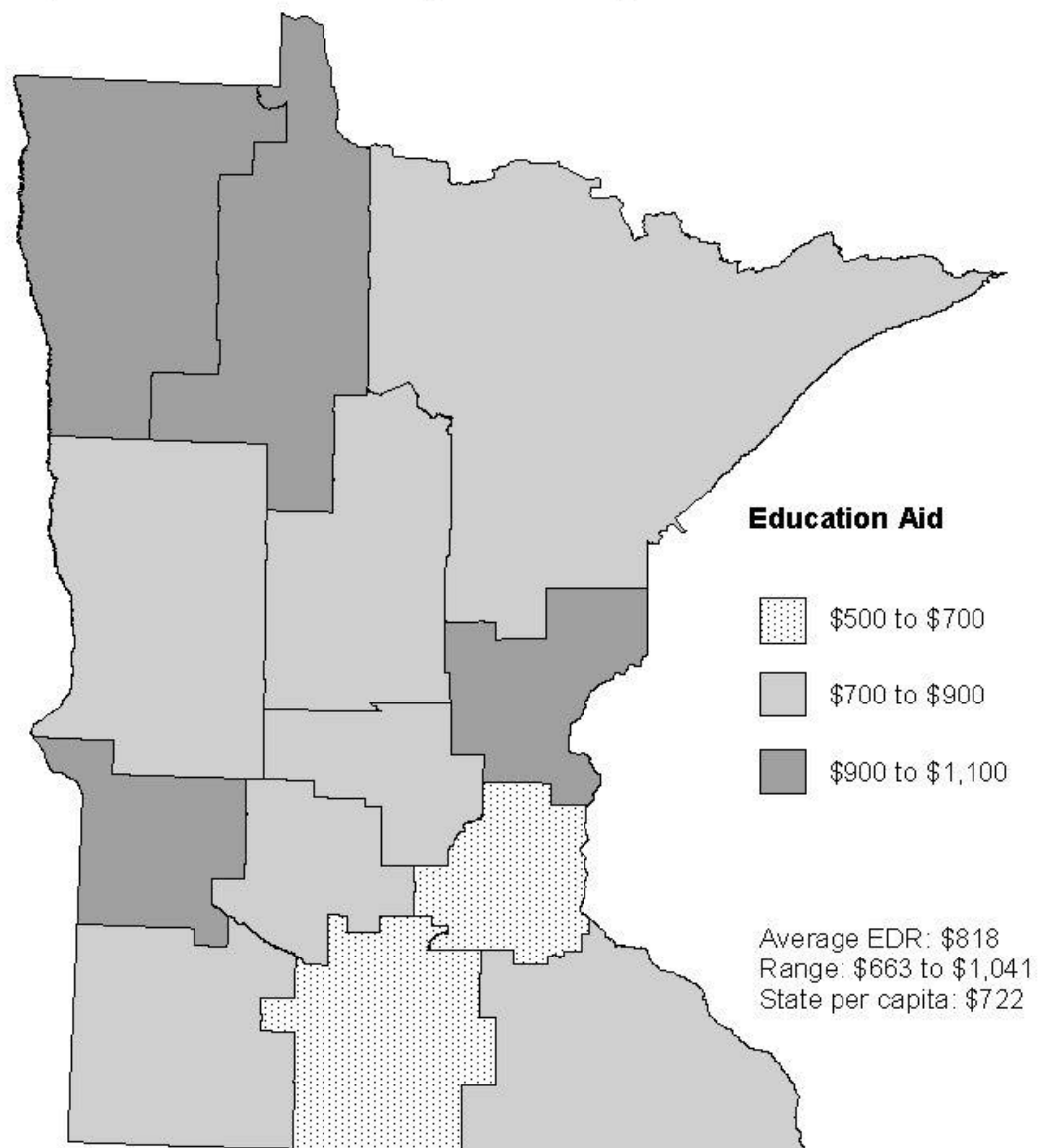
The 1995 Legislature substantially increased the percentage of K-12 education costs that are funded through state education aid, as opposed to local property tax levies. This accounts for the increase in education aid from \$2.8 billion in 1994/1995 to \$3.5 billion in 1995/1996.

Education Aid per capita, 1998-99 by County*



* The proportion of the population in school varies from county to county. Although it may be more appropriate to display the information on a per pupil basis, the data is not readily available at that level.

Education Aid per capita, 1998-99 by Economic Development Region



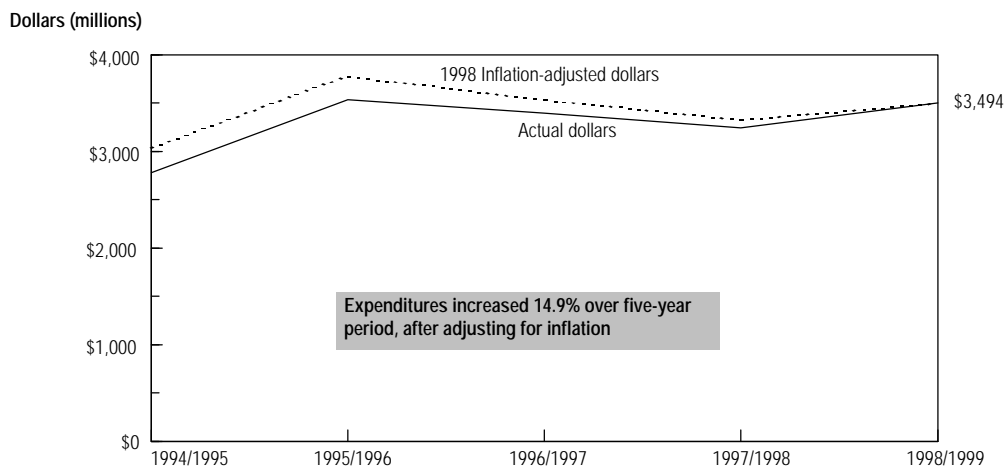
The Past Five Years of Education Aid

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.

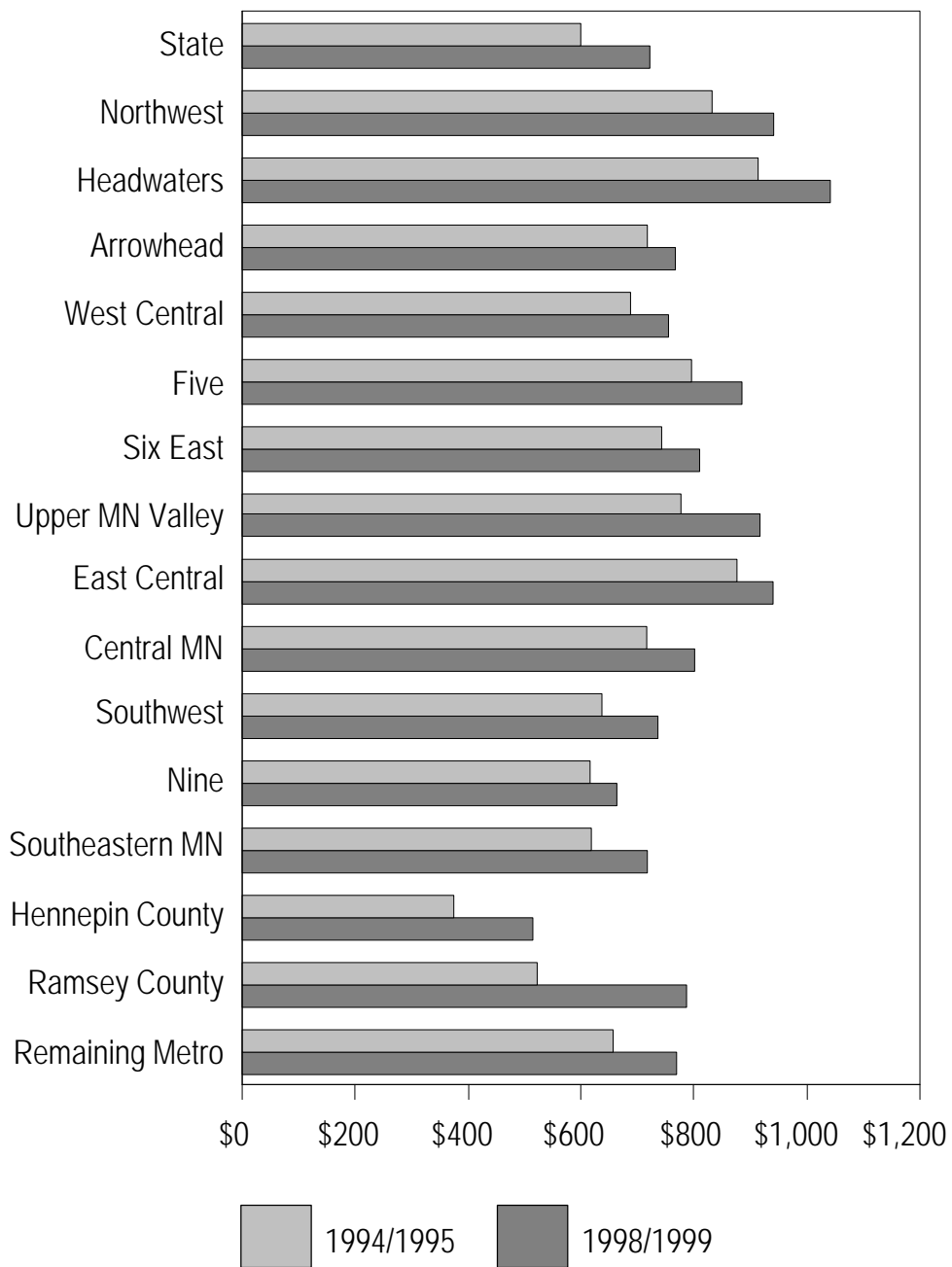
Education Aid: 1994/1995 School Year to 1998/1999 School Year

| Current dollars, in thousands | | | | | | |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| State | 1994/1995 | 1995/1996 | 1996/1997 | 1997/1998 | 1998/1999 | 5-Yr. Chg. Aid |
| | \$2,780,990 | \$3,535,738 | \$3,393,562 | \$3,247,621 | \$3,494,210 | 26% |
| Northern Regions | | | | | | |
| Northwest (1) | 75,589 | 87,046 | 83,431 | 81,826 | 84,536 | 12 |
| Headwaters (2) | 64,496 | 74,555 | 73,059 | 73,440 | 77,012 | 19 |
| Arrowhead (3) | 226,329 | 255,175 | 244,182 | 236,874 | 245,349 | 8 |
| West Central (4) | 140,741 | 163,943 | 157,255 | 155,254 | 157,943 | 12 |
| Five (5) | 111,306 | 130,347 | 128,058 | 126,886 | 130,623 | 17 |
| East Central (7E) | 105,912 | 120,165 | 106,870 | 119,799 | 124,969 | 18 |
| Southern Regions | | | | | | |
| Six East (6E) | 84,483 | 97,765 | 98,048 | 91,146 | 94,419 | 12 |
| Upper MN Valley (6W) | 39,234 | 45,618 | 43,886 | 43,397 | 46,019 | 17 |
| Central MN (7W) | 206,404 | 253,122 | 247,758 | 244,018 | 256,373 | 24 |
| Southwest (8) | 78,922 | 95,907 | 90,422 | 87,211 | 90,752 | 15 |
| Nine (9) | 135,785 | 161,990 | 152,425 | 144,727 | 149,186 | 10 |
| Southeastern MN (10) | 269,875 | 325,457 | 330,758 | 307,092 | 323,810 | 20 |
| Total Nonmetro | \$1,539,079 | \$1,811,001 | \$1,756,151 | \$1,711,670 | \$1,780,990 | 16% |
| Metro Region | | | | | | |
| Hennepin County | 398,570 | 612,249 | 544,943 | 485,925 | 559,439 | 40 |
| Ramsey County | 258,248 | 367,494 | 357,442 | 350,030 | 391,636 | 52 |
| Remaining Metro | 585,094 | 744,994 | 735,026 | 699,996 | 762,145 | 30 |
| Total Metro | \$1,241,911 | \$1,724,737 | \$1,637,411 | \$1,535,951 | \$1,713,220 | 38% |

Statewide Education Aid



Per Capita Education Aid 1994/1995 and 1998/1999



Human Services Aid

Program Description

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

Aid Amount and Reporting

Calendar Year 1998 Human Services Aid: \$2.1 billion

The state's share of the human services expenditures for calendar year 1998 is \$2,106,883,822. The statewide amounts by program are listed below.

| Type of Program | Amount | Percent |
|--|------------------------|---------------|
| Medical Assistance | \$1,202,653,030 | 57.1% |
| Minnesota Family Investment Program (MFIP) | 88,293,675 | 4.2 |
| General Assistance (GA) | 48,447,530 | 2.3 |
| General Assistance Medical Care (GAMC) | 133,551,465 | 6.3 |
| Social Services (including CSSA) | 560,940,392 | 26.6 |
| Miscellaneous: | | |
| Minnesota Supplemental Assistance | 68,322,886 | 3.2 |
| Food Stamp Delivery | 1,314,512 | 0.1 |
| Title IV Child Support | 3,360,332 | 0.2 |
| Total | \$2,106,883,822 | 100.0% |

House Research Department

Minnesota counties collect mortgage registration and deed tax. They retain 3 percent of the tax and the remaining 97 percent is an offset against the state's share of human service programs. In prior year reports those amounts were shown in a separate table in the appendix. However, beginning with data for 1992 and subsequent years, the amounts are directly incorporated into the state aid amounts provided by the Department of Human Services and therefore, are included in the tables of this report.

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

- Region VIII N—Lincoln, Lyon, and Murray
- Human Service Board—Faribault and Martin³

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 \$18.0 million and for the Human Service Board, \$18.9 million. On the county tables, all of Region VIII N’s amount is listed in Lyon County and all the Human Service Board’s amount is listed in Faribault County. A per capita estimate for these five counties appears in a footnote on the respective county tables.

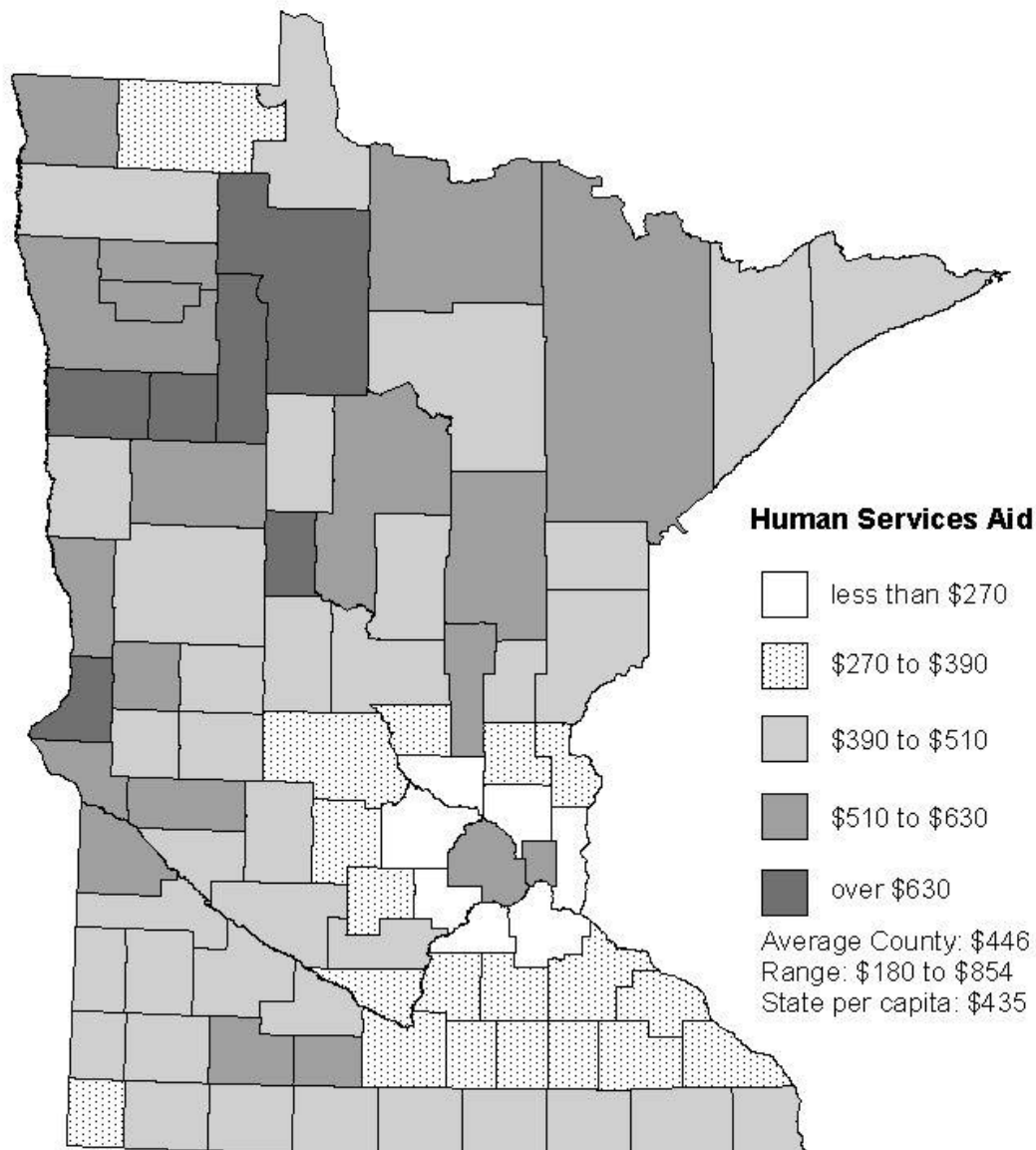
Human services aid data was obtained from the Department of Human Services, Financial Management Division.

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. The MFIP program first took effect in calendar year 1998; it replaced AFDC in this edition of this report.

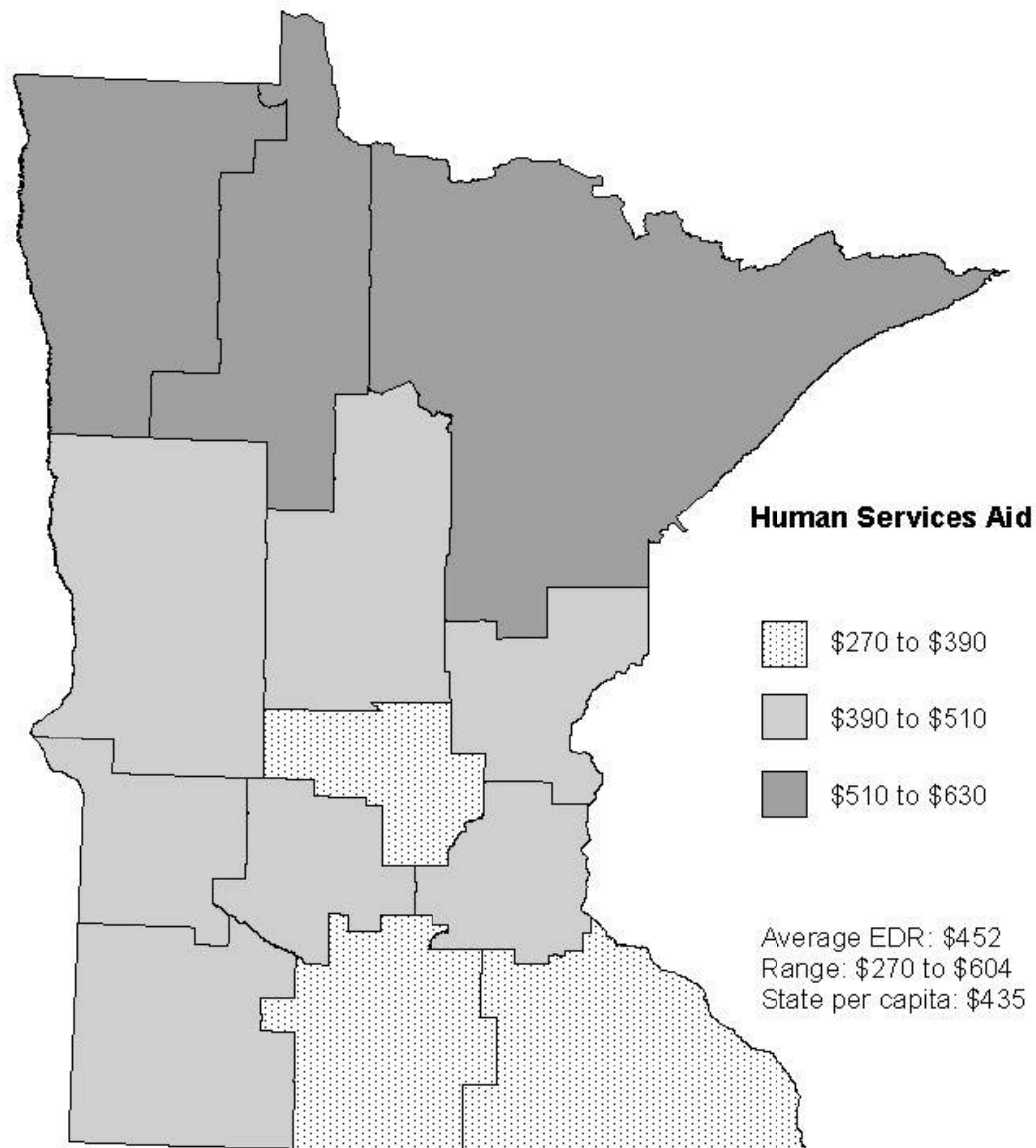
³ Prior to 1991, Watonwan was included in the Human Service Board. In 1991, Watonwan County left the joint county board and became responsible for its own human service program.

Human Services Aid per capita, 1998 by County*



* The proportion of the population receiving human services aid varies from county to county. Although it may be more appropriate to display this information on a per case basis, aggregating cases across program types presents methodological difficulties.

Human Services Aid per capita, 1998 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.

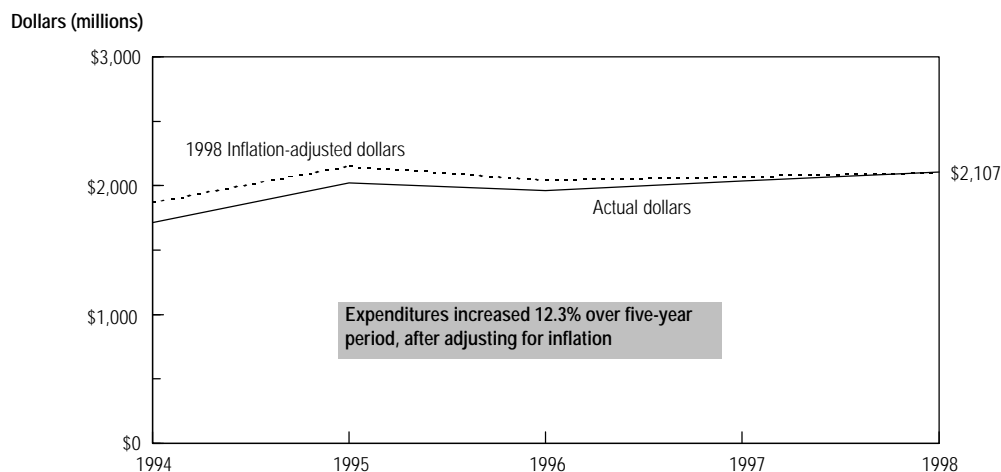
Human Services Aid: 1994 to 1998

Current dollars, in thousands

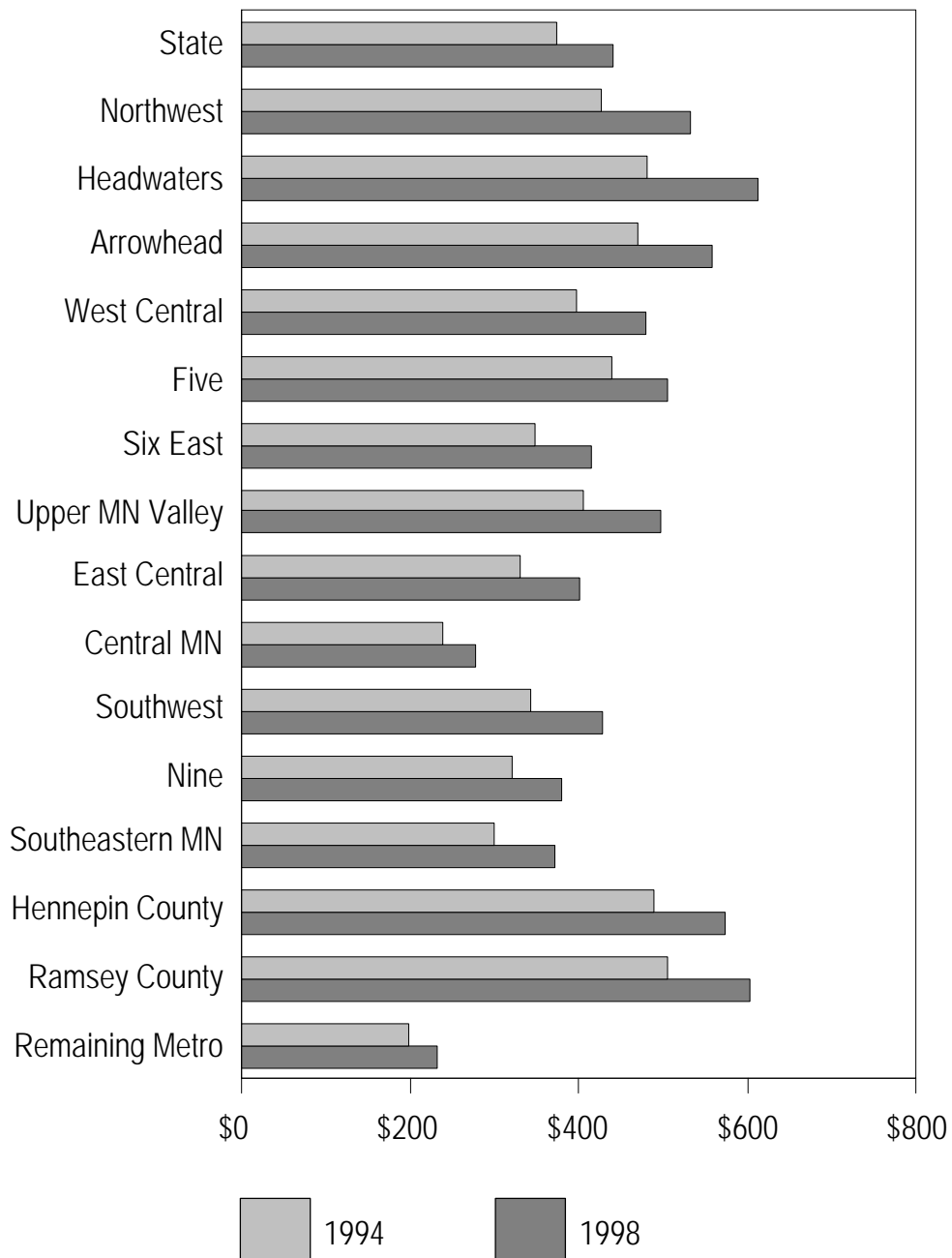
| State | 1994 | 1995 | 1996* | 1997* | 1998 | 5-Yr. Chg. Aid |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| | \$1,708,149 | \$2,021,528 | \$1,960,403 | \$2,041,096 | \$2,106,884 | 23% |
| Northern Regions | | | | | | |
| Northwest (1) | 38,666 | 46,125 | 45,066 | 45,963 | 47,758 | 24 |
| Headwaters (2) | 33,535 | 42,965 | 40,446 | 43,137 | 44,720 | 33 |
| Arrowhead (3) | 148,098 | 173,027 | 171,941 | 179,168 | 178,796 | 21 |
| West Central (4) | 80,217 | 97,822 | 92,318 | 95,553 | 99,879 | 25 |
| Five (5) | 60,467 | 74,408 | 72,025 | 72,664 | 73,682 | 22 |
| East Central (7E) | 38,967 | 48,189 | 49,554 | 49,155 | 52,086 | 34 |
| Southern Regions | | | | | | |
| Six East (6E) | 39,191 | 46,272 | 45,230 | 45,669 | 48,173 | 23 |
| Upper MN Valley (6W) | 20,399 | 24,982 | 23,768 | 24,535 | 25,291 | 24 |
| Central MN (7W) | 67,391 | 82,224 | 81,534 | 85,728 | 86,382 | 28 |
| Southwest (8) | 42,442 | 51,035 | 49,736 | 50,760 | 53,302 | 26 |
| Nine (9) | 70,264 | 82,923 | 80,346 | 83,922 | 84,944 | 21 |
| Southeastern MN (10) | 130,859 | 158,951 | 156,836 | 161,151 | 166,289 | 27 |
| Total Nonmetro | \$770,495 | \$928,925 | \$908,801 | \$937,405 | \$961,300 | 25% |
| Metro Region | | | | | | |
| Hennepin County | 516,906 | 618,377 | 573,623 | 594,502 | 620,645 | 20 |
| Ramsey County | 249,399 | 262,243 | 273,844 | 297,719 | 301,035 | 21 |
| Remaining Metro | 171,349 | 211,983 | 204,135 | 211,471 | 223,903 | 31 |
| Total Metro | \$937,654 | \$1,092,603 | \$1,051,602 | \$1,103,691 | \$1,145,583 | 22% |

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

Statewide Human Services Aid



Per Capita Human Services Aid 1994 and 1998



Highway Aid

Program Description

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

Aid Amount and Reporting

1999 Highway Aid: \$453.3 million

The total state highway aid paid in calendar year 1999 to the counties, cities (i.e., municipal), and towns is shown below by category.

| <u>Type of Highway Aid</u> | | <u>Amount</u> | | <u>Total</u> |
|----------------------------|--------------------------|-------------------|------------------|----------------------------|
| County Aid | County State Aid | \$310,854,283 | | |
| | County Bridge Funding | <u>15,303,235</u> | | |
| | | | County | \$326,157,518 |
| Municipal Aid | Municipal State Aid | \$97,457,150 | | |
| | Municipal Bridge Funding | <u>2,084,813</u> | | |
| | | | Municipal | \$99,541,963 |
| Township Aid | Town Road Account | \$16,705,819 | | |
| | Town Bridge Account | 8,792,536 | | |
| | Town Bridge Funding | <u>2,147,350</u> | | |
| | | | Township | <u>\$27,645,705</u> |
| Total Highway Aid | | | | \$453,345,186 |

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 1999, there was approximately \$9.7 million in the county turnback account and \$4.4 million in the municipal turnback account (including the current year allotments). This money is used on former state highways which have been “turned back” to the counties and municipalities. Disbursements of \$13.5 million were made to the counties and \$0.9 million to municipalities. This \$14.4 million

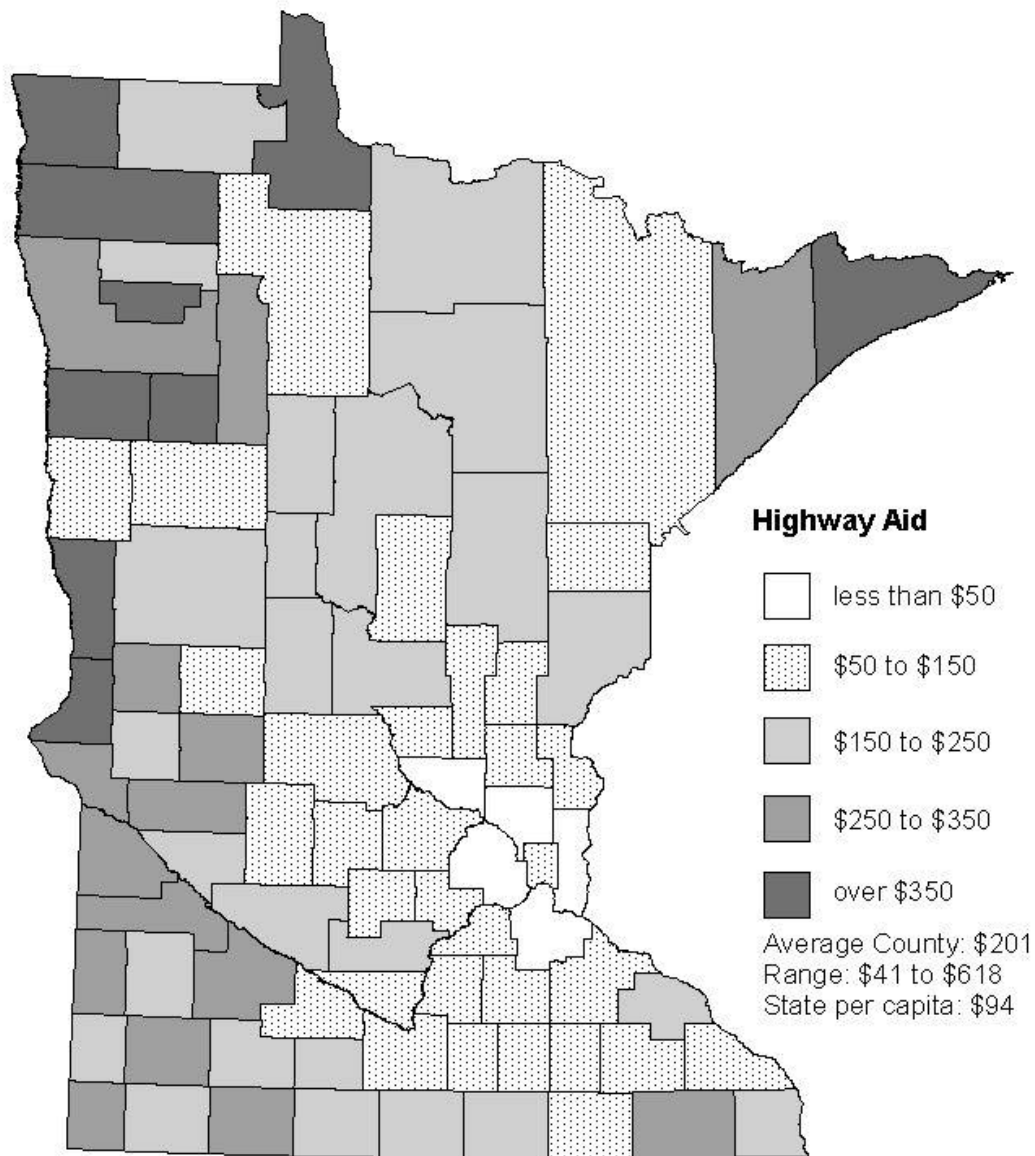
exceeded the amount available; money was borrowed from construction accounts, which must be repaid in future years. The amount spent in each county is not readily available.

The two previous editions of this report combined county, municipal, and town bridge funding from one year with county and municipal state aid and town road and bridge account from the successive year (i.e., last year's report showed 1997 bridge funding, with the balance of highway funding relating to calendar year 1998). This mismatching of years occurred as data for some funds became available more quickly and the discrepancy between the years was not realized. The table below shows the correct aid amounts for calendar years 1996 to 1998 by category. The historical table later in this section has been revised to reflect these corrections.

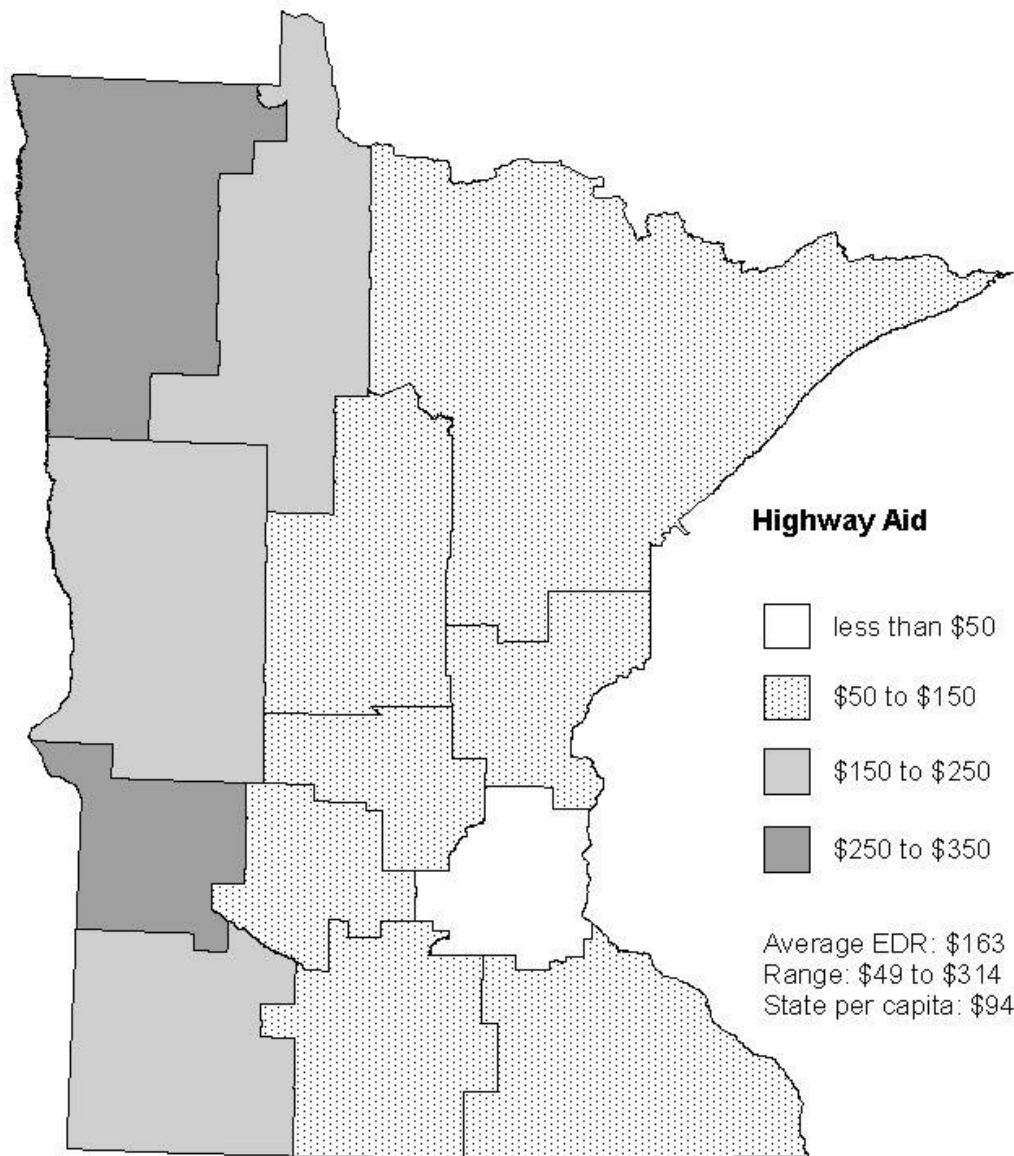
| Type of Aid | 1996 | 1997 | 1998 |
|----------------------------|----------------------|----------------------|----------------------|
| County State Aid | \$278,383,076 | \$280,824,171 | \$293,510,766 |
| County Bridge Funding | 4,587,556 | 2,660,305 | 9,667,429 |
| Total County Aid | \$282,970,632 | \$283,484,476 | \$303,178,195 |
| Municipal State Aid | \$90,740,650 | \$90,608,066 | \$93,828,258 |
| Municipal Bridge Funding | 3,596,792 | 281,782 | 522,973 |
| Total Municipal Aid | \$94,337,442 | \$90,889,848 | \$94,351,231 |
| Town Road Account | \$14,747,042 | \$14,926,487 | \$16,025,729 |
| Town Bridge Account | 7,761,601 | 7,908,677 | 8,434,595 |
| Town Bridge Funding | 2,395,055 | 1,166,223 | 1,901,574 |
| Total Township Aid | \$24,903,698 | \$24,001,387 | \$26,361,898 |
| Total Highway Aid | \$402,211,772 | \$398,375,711 | \$423,891,324 |

Highway aid data was obtained from the Department of Transportation.

Highway Aid per capita, 1999 by County



Highway Aid per capita, 1999 by Economic Development Region



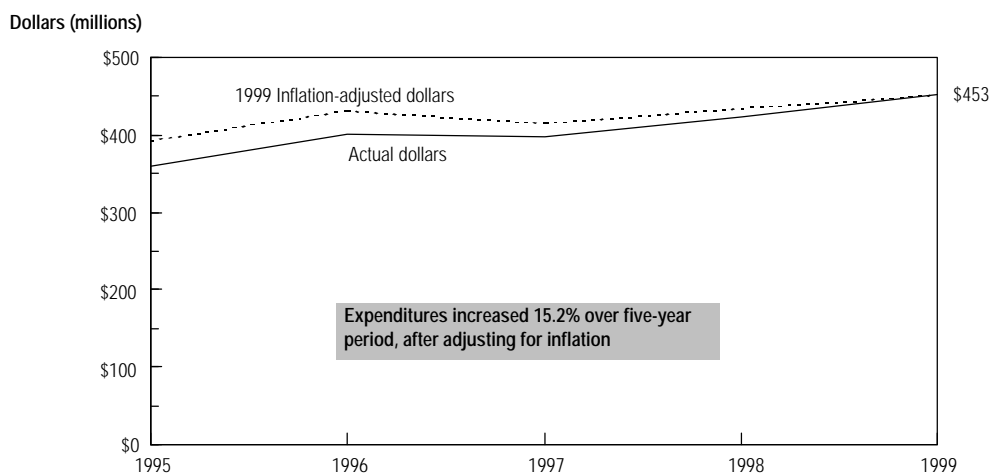
The Past Five Years of Highway Aid

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.

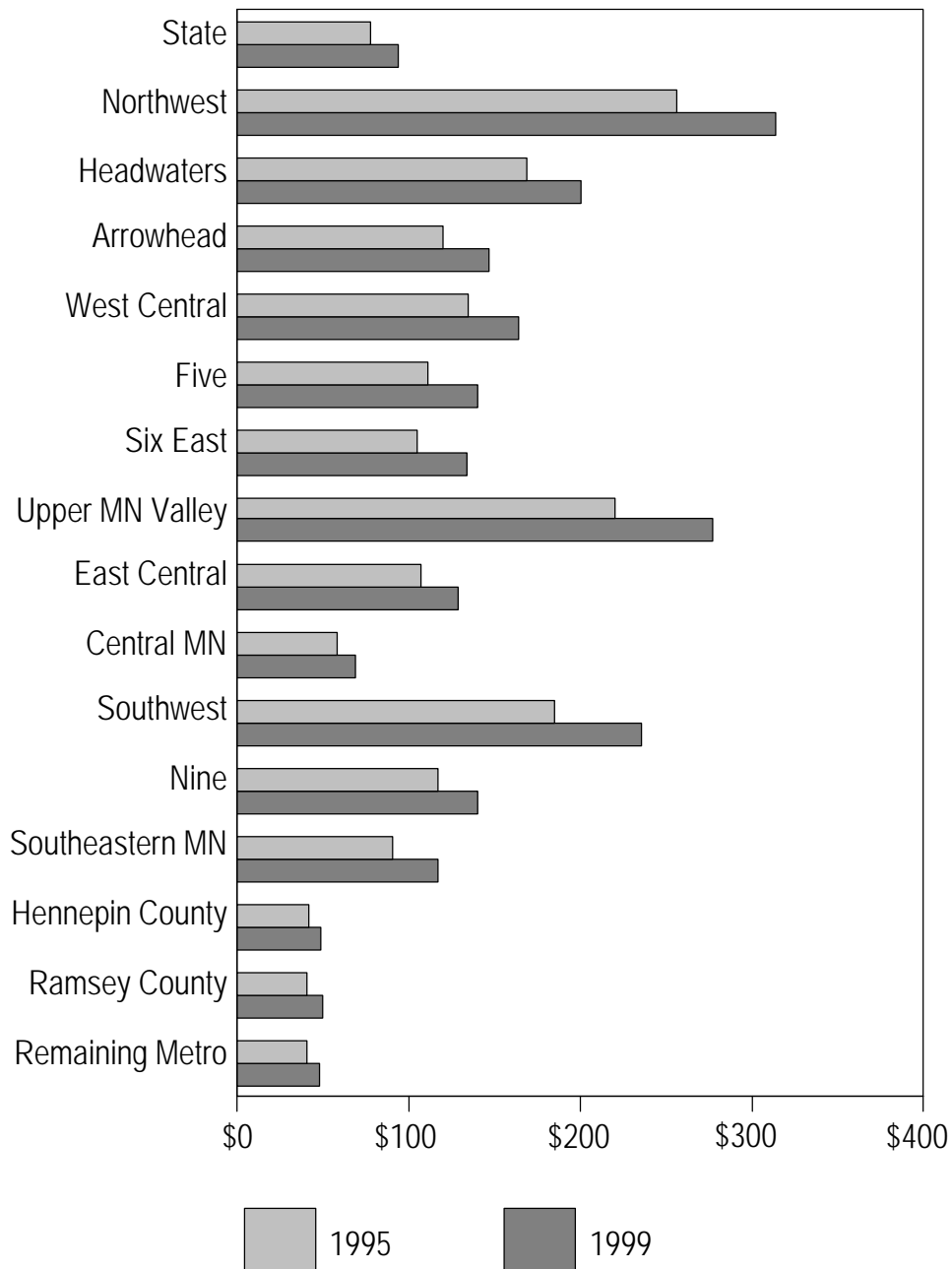
Highway Aid: 1995 to 1999

| State | Current dollars, in thousands | | | | | 5-Yr. Chg. Aid |
|-----------------------|-------------------------------|------------------|------------------|------------------|------------------|----------------|
| | 1995 | 1996 | 1997 | 1998 | 1999 | |
| State | \$359,597 | \$402,212 | \$398,376 | \$423,891 | \$453,345 | 26% |
| Northern Regions | | | | | | |
| Northwest (1) | 23,335 | 25,035 | 24,659 | 26,715 | 28,155 | 21 |
| Headwaters (2) | 11,968 | 13,094 | 13,179 | 13,895 | 14,870 | 24 |
| Arrowhead (3) | 38,030 | 41,885 | 41,491 | 43,257 | 46,929 | 23 |
| West Central (4) | 27,600 | 30,047 | 30,363 | 32,424 | 34,234 | 24 |
| Five (5) | 15,529 | 16,643 | 16,517 | 18,097 | 20,718 | 33 |
| East Central (7E) | 12,940 | 15,286 | 14,922 | 15,743 | 17,178 | 33 |
| Southern Regions | | | | | | |
| Six East (6E) | 12,017 | 13,772 | 14,004 | 14,817 | 15,642 | 30 |
| Upper MN Valley (6W) | 11,135 | 12,723 | 12,278 | 13,246 | 13,895 | 25 |
| Central MN (7W) | 16,629 | 18,671 | 18,944 | 20,526 | 22,187 | 33 |
| Southwest (8) | 22,928 | 25,434 | 25,483 | 27,587 | 29,076 | 27 |
| Nine (9) | 25,769 | 28,372 | 28,117 | 30,981 | 31,534 | 22 |
| Southeastern MN (10) | 39,616 | 44,615 | 44,784 | 47,386 | 53,004 | 34 |
| Total Nonmetro | \$257,496 | \$285,576 | \$284,740 | \$304,672 | \$327,422 | 27% |
| Metro Region | | | | | | |
| Hennepin County | 44,843 | 48,655 | 48,061 | 50,372 | 53,265 | 19 |
| Ramsey County | 20,388 | 25,428 | 23,302 | 24,078 | 24,838 | 22 |
| Remaining Metro | 36,870 | 42,553 | 42,272 | 44,769 | 47,819 | 30 |
| Total Metro | \$102,101 | \$116,636 | \$113,636 | \$119,219 | \$125,923 | 23% |

State Highway Aid



Per Capita Highway Aid 1995 and 1999



Local Government Aid (LGA)

Program Description

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

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

The city's need is determined by four characteristics—city size, population decline, percent of the property in the city classified as commercial or industrial, and the age of the housing stock. Ability to pay is the city's adjusted tax capacity. In 1999 about \$322 million of the city LGA is in the aid base and about \$58 million is distributed via the formula.

Aid Amount and Reporting

1999 Local Government Aid: \$384 million

The total amount of LGA that was available to all taxing districts for distribution for calendar year 1999 was \$384,046,040:

- Cities received \$380,526,250
- Towns received \$3,519,790

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

This \$384 million is **after** the subtraction of \$493,800 for various state administrative expenses, and **before** the subtraction of any reductions for certain tax increment financing (TIF) districts as listed on the following page.

LGA data was obtained from the Department of Revenue.

**State Aid Reduction to Municipalities from Tax Increment Financing
1999 Aid Year**

| Municipality | Municipal Aid Reductions | Municipality | Municipal Aid Reductions | Municipality | Municipal Aid Reductions |
|---------------------|---------------------------------|---------------------|---------------------------------|----------------------|---------------------------------|
| Aitkin | \$326 | Fosston | \$4,705 | Park Rapids | \$9,892 |
| Albany | 3,369 | Fridley | 2,377 | Paynesville | 9,880 |
| Albert Lea | 12,023 | Gaylord | 177 | Pelican Rapids | 271 |
| Alexandria | 14,339 | Glencoe | 12,030 | Pierz | 327 |
| Apple Valley | 10,139 | Glenwood | 4,707 | Pine City | 1,891 |
| Bagley | 3,035 | Halstad | 465 | Pine Island | 16,560 |
| Biwabik | 7,849 | Hayfield | 436 | Plato | 8,914 |
| Blackduck | 6,091 | Hermantown | 58,460 | Preston | 48 |
| Blue Earth | 18,220 | Hibbing | 20,008 | Prior Lake | 5,686 |
| Brainerd | 1,270 | Hopkins | 29,410 | Ramsey | 53,132 |
| Brooklyn Park | 132,096 | Houston | 367 | Red Wing | 33,198 |
| Buffalo | 59,513 | Howard Lake | 18,894 | Redwood Falls | 55,739 |
| Byron | 24,843 | Hoyt Lakes | 640 | Renville | 1,960 |
| Cambridge | 49,216 | Inver Grove Heights | 278,063 | Richfield | 853 |
| Carver | 81 | Isle | 3,068 | Robbinsdale | 229 |
| Centerville | 6,280 | Jordan | 83,545 | Rockford | 50,063 |
| Chanhausen* | 252,772 | Kasson | 8,188 | Rogers* | 30,264 |
| Chaska | 22,112 | Lake City | 19,848 | St. Clair | 1052 |
| Chisago City | 3,202 | La Prairie | 8,741 | St. Cloud | 11,253 |
| Circle Pines | 955 | Lino Lakes* | 155,471 | St. Michael | 700 |
| Cloquet | 239,805 | Little Falls | 5,793 | Sauk Centre | 5,248 |
| Coleraine | 2,530 | Long Prairie | 1,365 | Spicer | 790 |
| Cook | 1,849 | Luverne | 2,684 | Spring Valley | 2,532 |
| Cook County** | 57,380 | Mankato | 23,650 | Starbuck | 7,351 |
| Cottage Grove | 2,102 | Maple Grove* | 138,282 | Stearns County* | 3,945 |
| Crookston | 1,767 | Maple Plain | 57,047 | Stevens County* | 6,860 |
| Dakota County* | 250 | Mapleton | 260 | Stewartville | 4,709 |
| Dayton | 4,805 | Marshall | 6,929 | Truman | 3,190 |
| Deerwood | 11,623 | Medina* | 16,847 | Two Harbors | 35,686 |
| Delano | 19,850 | Melrose | 2,467 | Vadnais Heights* | 36,856 |
| Detroit Lakes | 21,831 | Mille Lacs County* | 411 | Verndale | 2,513 |
| Dexter | 675 | Minneapolis | 41,596 | Waite Park | 1,555 |
| Dodge Center | 9,297 | Monticello* | 41,394 | Waterville | 970 |
| Duluth | 176 | Morrison County* | 8,495 | Waubun | 491 |
| East Grand Forks | 664 | Morton | 4,970 | Wells | 2,255 |
| Elk River | 53,317 | Nashwauk | 78 | White Bear Lake | 113,488 |
| Eveleth | 3,110 | New London | 1,815 | White Bear Township* | 26,827 |
| Fairmont | 409 | New Ulm | 7,586 | Willmar | 22,128 |
| Farmington | 15,025 | New York Mills | 689 | Zimmerman | 320 |
| Fergus Falls | 8,119 | Newport | 1,122 | | |
| | | Nisswa* | 23,437 | Total | \$2,896,970 |
| | | Oakdale | 129,265 | | |
| | | Ortonville | 3,922 | | |
| | | Osseo | 15,325 | | |

* This reduction was a full or partial HACA reduction.

** The Cook County/Grand Marais Joint Economic Development Authority established a TIF district in Lutsen Township. Through an agreement between Cook County and Grand Marais, the county receives the entire TIF municipal aid reduction; the \$56,294 was deducted from HACA since the county does not receive LGA.

Law Changes

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

Town LGA:

Between 1988 and 1991, township LGA was cut from \$11.2 million to \$2.2 million, due to a series of state budget shortfalls. In 1992 the amount of aid each town received was set equal to the amount received in 1991 plus \$1 per capita. Since 1992, the amount of aid each town receives is equal to the amount it receives in the previous year, increased by between 2.5 percent and 5.0 percent, depending on inflation (as measured by the implicit price deflator for state and local government purchases).

City LGA:

1994 aid changes:

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

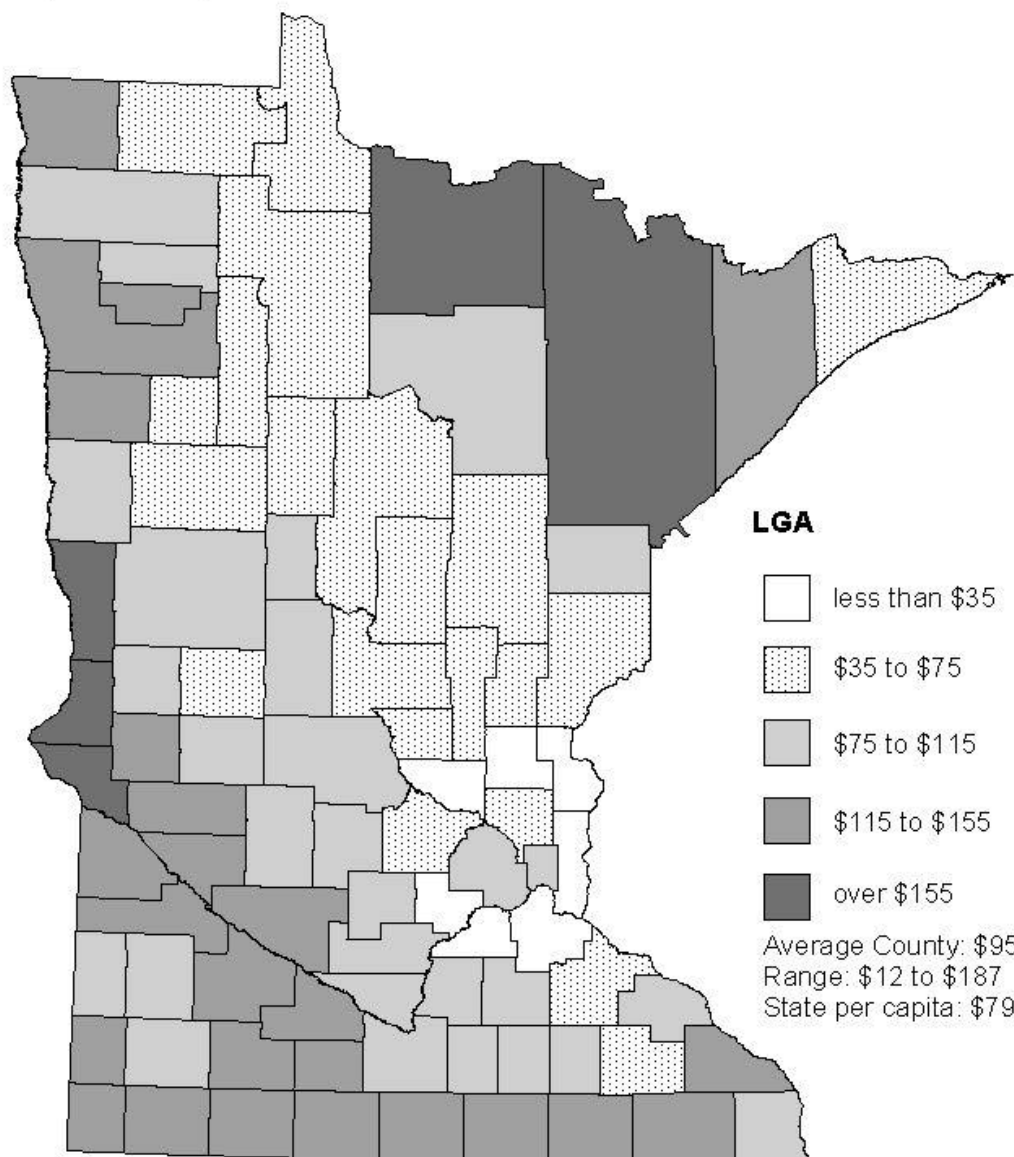
1995-1999 aid changes:

- ▶ ☐ No significant changes.

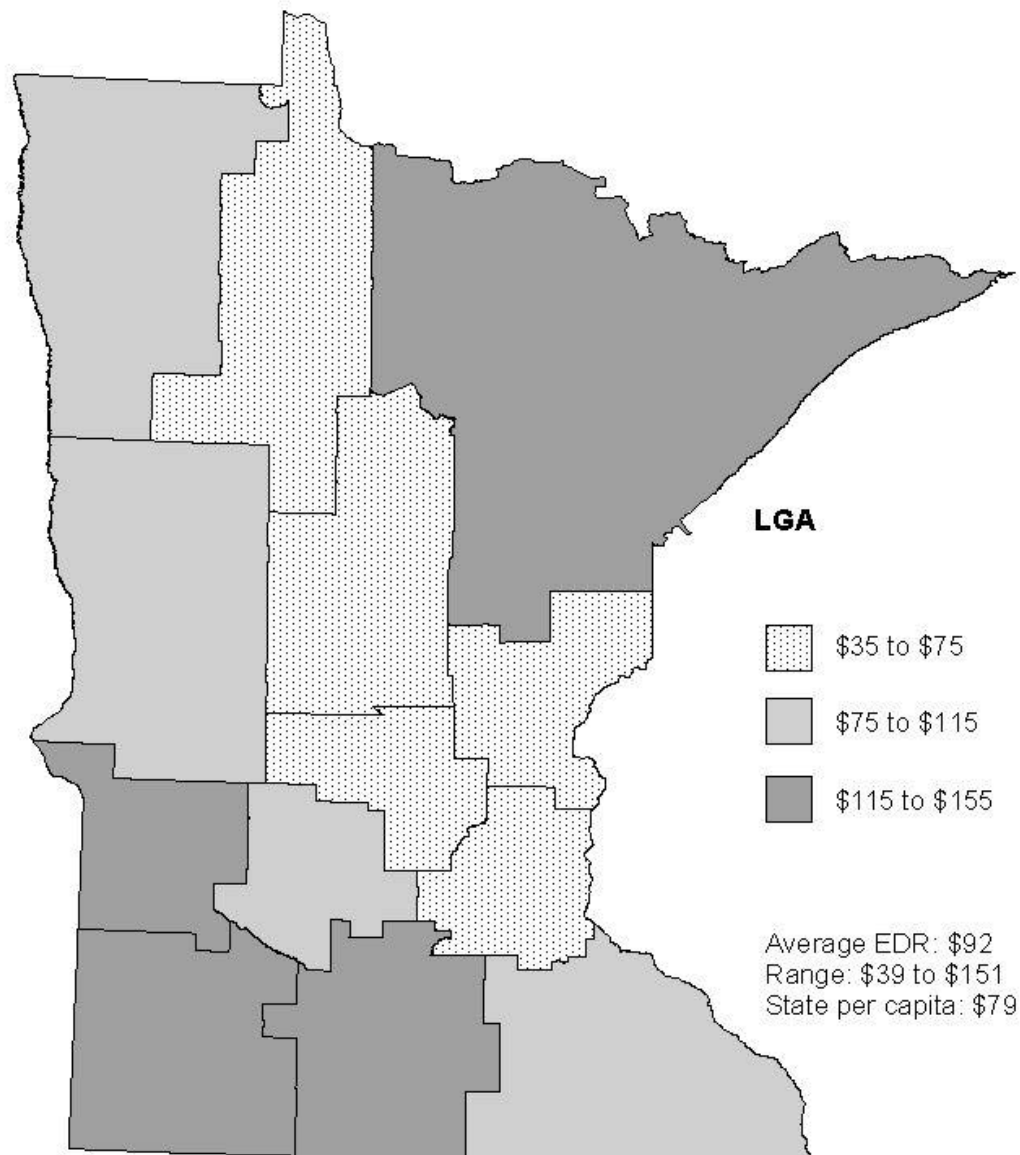
2000 aid changes:

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

Local Government Aid per capita, 1999 by County



Local Government Aid per capita, 1999 by Economic Development Region



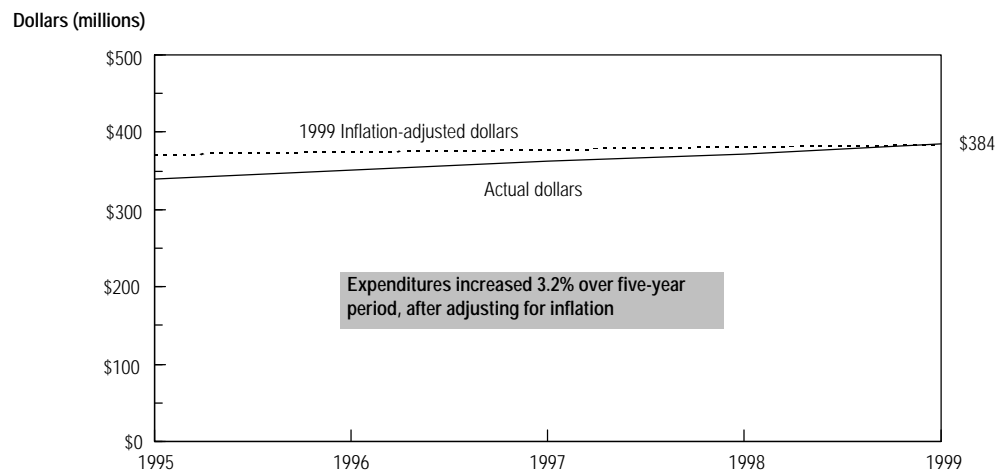
The Past Five Years of Local Government Aid

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.

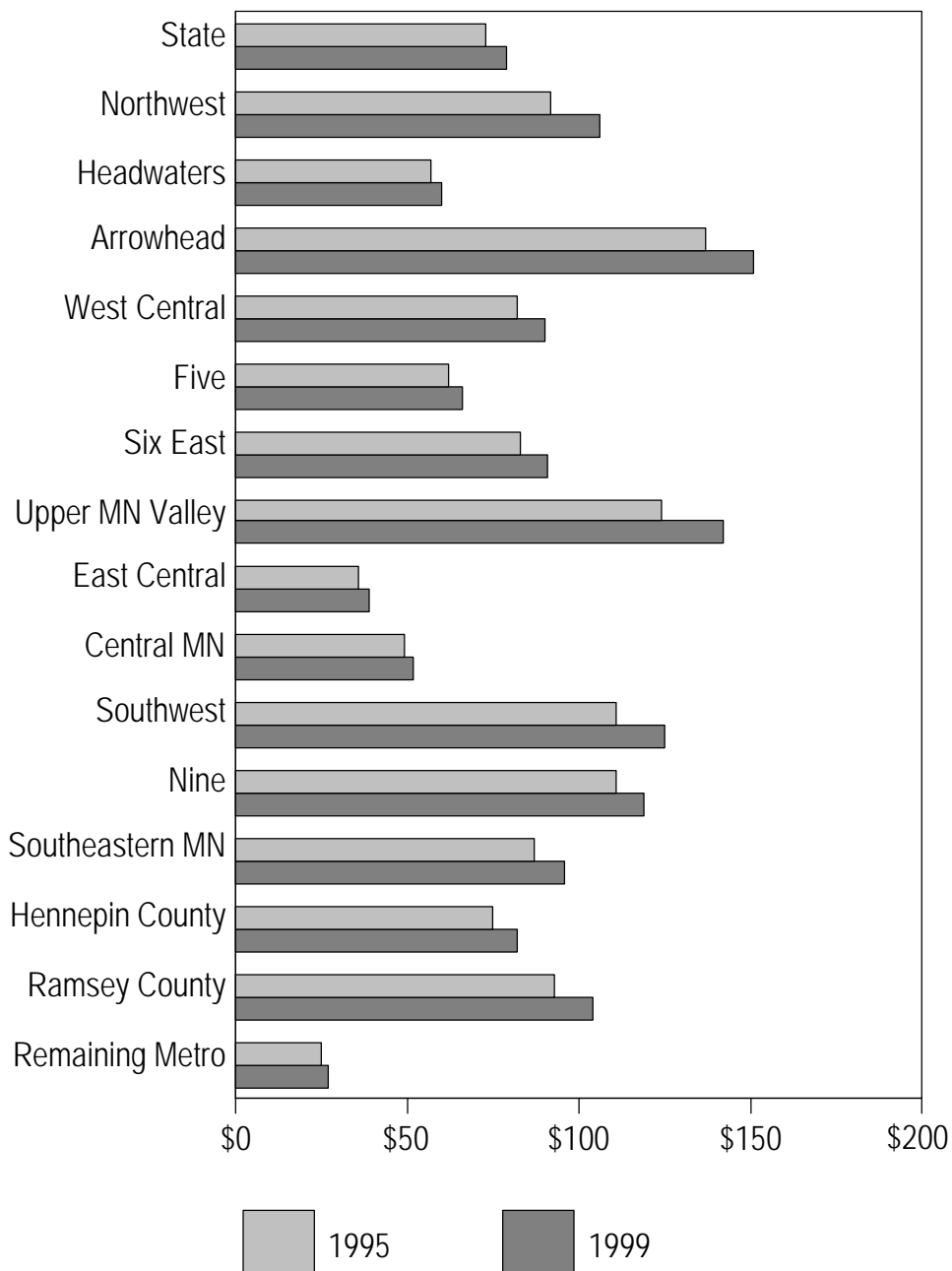
Local Government Aid: 1995 to 1999

| | Current dollars, in thousands | | | | | |
|-----------------------|-------------------------------|------------------|------------------|------------------|------------------|----------------|
| | 1995 | 1996 | 1997 | 1998 | 1999 | 5-Yr. Chg. Aid |
| State | \$339,974 | \$350,598 | \$362,252 | \$371,302 | \$384,046 | 13% |
| Northern Regions | | | | | | |
| Northwest (1) | 8,416 | 8,661 | 8,959 | 9,211 | 9,501 | 13 |
| Headwaters (2) | 3,997 | 4,101 | 4,223 | 4,318 | 4,461 | 12 |
| Arrowhead (3) | 43,280 | 44,524 | 45,811 | 46,902 | 48,234 | 11 |
| West Central (4) | 16,816 | 17,277 | 17,849 | 18,269 | 18,863 | 12 |
| Five (5) | 8,639 | 8,887 | 9,158 | 9,387 | 9,709 | 12 |
| East Central (7E) | 4,376 | 4,553 | 4,760 | 4,950 | 5,190 | 19 |
| Southern Regions | | | | | | |
| Six East (6E) | 9,473 | 9,737 | 10,047 | 10,320 | 10,654 | 12 |
| Upper MN Valley (6W) | 6,281 | 6,471 | 6,694 | 6,893 | 7,103 | 13 |
| Central MN (7W) | 14,214 | 14,715 | 15,550 | 15,929 | 16,588 | 17 |
| Southwest (8) | 13,809 | 14,162 | 14,602 | 14,954 | 15,395 | 11 |
| Nine (9) | 24,378 | 24,604 | 25,882 | 26,007 | 26,849 | 10 |
| Southeastern MN (10) | 38,186 | 39,345 | 40,722 | 41,709 | 43,191 | 13 |
| Total Nonmetro | \$191,865 | \$197,035 | \$204,256 | \$208,848 | \$215,736 | 12% |
| Metro Region | | | | | | |
| Hennepin County | 79,607 | 82,132 | 84,790 | 86,941 | 89,829 | 13 |
| Ramsey County | 45,904 | 47,463 | 48,873 | 50,154 | 51,864 | 13 |
| Remaining Metro | 22,597 | 23,968 | 24,333 | 25,359 | 26,616 | 18 |
| Total Metro | \$148,109 | \$153,563 | \$157,996 | \$162,454 | \$168,310 | 14% |

Statewide Local Government Aid



Per Capita Local Government Aid 1995 and 1999



Disparity Reduction Aid (DRA)

Program Description and Aid Amount and Reporting

1999 Disparity Reduction Aid: \$23.8 million

Disparity reduction aid (DRA) is a state aid to local governments that began in 1989. The total amount of aid for 1999 is \$23,820,286. Under the basic formula, aid was given to a taxing area if the total tax rate in the area exceeded 100 percent, based upon payable 1988 levies and market values (equalized) and payable 1989 class rates. An alternative formula gave disparity reduction aid to all unique taxing areas whose city government tax capacity rate exceeded 23 percent, regardless of whether or not the total tax capacity rate exceeded 100 percent.

DRA distributes the same amount each year to each jurisdiction.⁴ Jurisdictions do not receive any more or any less in disparity aid either as a result of levy increases or reductions, valuation increases or decreases, or as the result of any other actions or occurrences.⁵ The original 1990 DRA amount of \$63 million has had two major reductions.

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

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

⁴ Jurisdictions receive minor reductions in DRA each time there is a reduction in class rates. This is done because of interactions between the HACA formula and the DRA formula.

⁵ The only exception is that if after the subtraction of disparity aid, a unique taxing district's tax extension rate is less than 90 percent, the disparity aid will be reduced by the amount necessary to increase the tax extension rate to 90 percent.

Disparity Reduction Aid: 1999

| | | Amount (thousands) | Percent of Total |
|-----------------------|-----------------|-----------------------|---------------------|
| Northern Regions | Northwest | \$700 | 2.9% |
| | Headwaters | 304 | 1.3 |
| | Arrowhead | 13,104 | 55.0 |
| | West Central | 409 | 1.7 |
| | Five | 427 | 1.8 |
| | East Central | 171 | 0.7 |
| Southern Regions | Six East | 446 | 1.9 |
| | Upper MN Valley | 983 | 4.1 |
| | Central MN | 208 | 0.9 |
| | Southwest | 1,170 | 4.9 |
| | Nine | 1,061 | 4.5 |
| | Southeastern MN | 3,020 | 12.7 |
| Total Nonmetro | | \$22,003 | 92.4% |
| Metro Region | Hennepin County | \$906 | 3.8% |
| | Ramsey County | 870 | 3.7 |
| | Remaining Metro | 41 | 0.2 |
| Total Metro | | \$1,817 | 7.6% |
| State Total | | \$23,820 | 100.0% |

Homestead and Agricultural Credit Aid (HACA)

Program Description

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

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

Aid Amount and Reporting

1999 Homestead and Agricultural Credit Aid: \$484.8 million

The total amount of HACA for taxes payable in 1999 is \$484,812,486.⁶ The amounts by type of taxing district are shown below.

| Taxing District | Amount | Percent |
|------------------------------|----------------------|----------------|
| County | \$197,067,248 | 40.6% |
| City | 196,110,484 | 40.5 |
| Township | 28,056,331 | 5.8 |
| School District ⁶ | 35,935,880 | 7.4 |
| Special Taxing Districts | 27,642,543 | 5.7 |
| Total | \$484,812,486 | 100.0% |

The HACA data was obtained from the Department of Revenue.

⁶ Includes \$369 for intermediate school district #916.

Recent Law Changes

Over the years, the legislature has used the HACA program to reimburse local governments for some of the tax base lost as a result of class rate changes.

For taxes payable in 1994, class rate reductions were granted to agricultural property (both homestead and nonhomestead), commercial/industrial property, and residential nonhomestead property, all of which caused the 1994 HACA amounts to increase over the 1993 amounts. The increase in each jurisdiction was in relation to the amount of property in those property classifications located within each jurisdiction. The total amount of aid increase for payable 1994 resulting from these class rate changes was \$33.4 million. HACA payments to school districts were reduced by \$55.7 million; this money was used to provide additional equalization aid to school districts with referendum levies.

For taxes payable in 1995, there were no class rate changes, and consequently no HACA increases related to class rate changes. However, HACA payments to taxing jurisdictions in the metro area increased as a result of a fiscal disparities adjustment from a reduction in commercial/industrial class rates for payable 1994. Also, most county governments received modest HACA increases from the percentage growth in the number of households in the county.

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

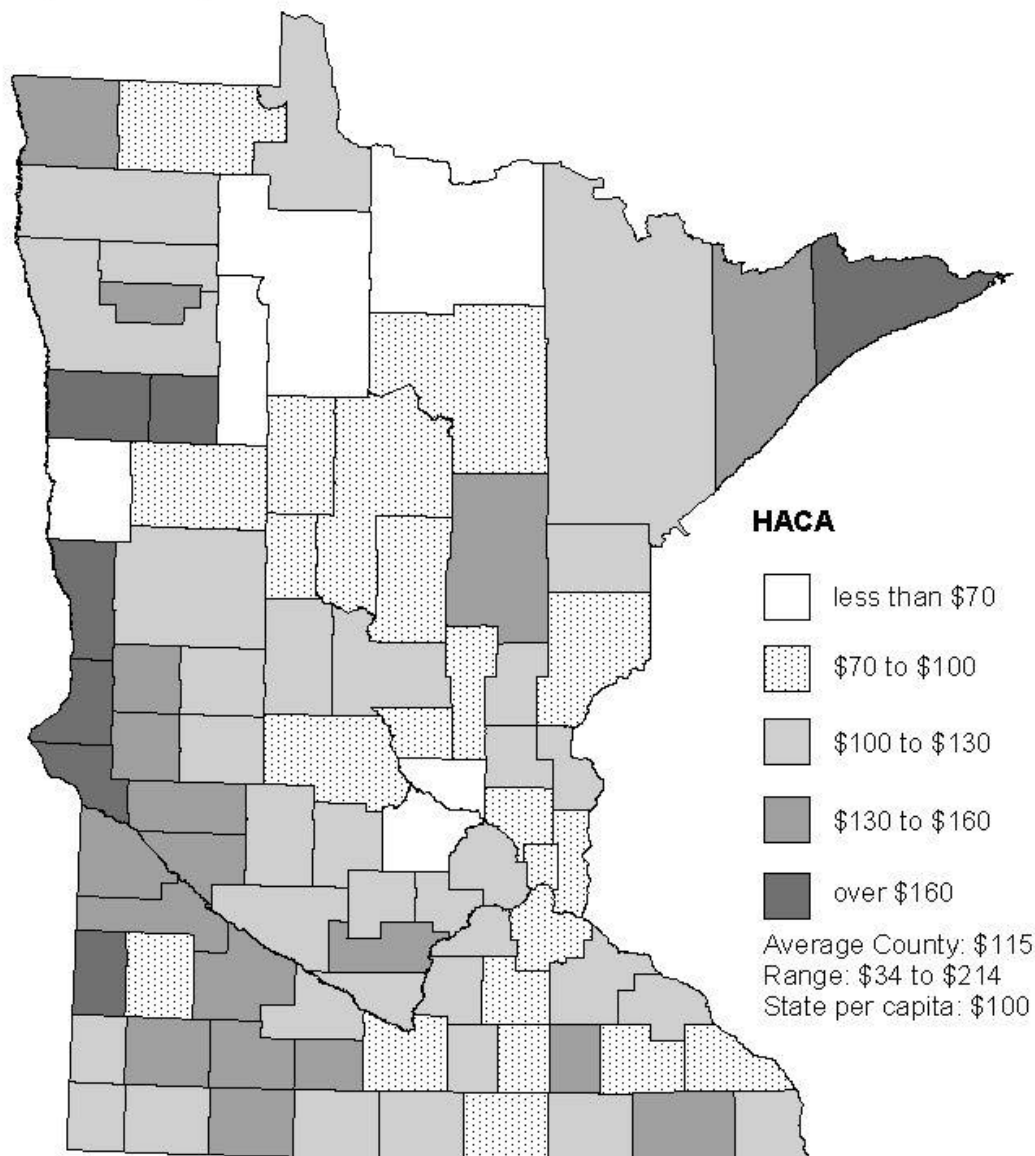
For taxes payable in 1997, the only class rate reduction was for the first tier of noncommercial seasonal recreational property, resulting in \$7.7 million in additional HACA. The temporary HACA reduction of \$16 million in 1996 was restored, and in addition, county HACA grew by \$3.0 million due to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

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

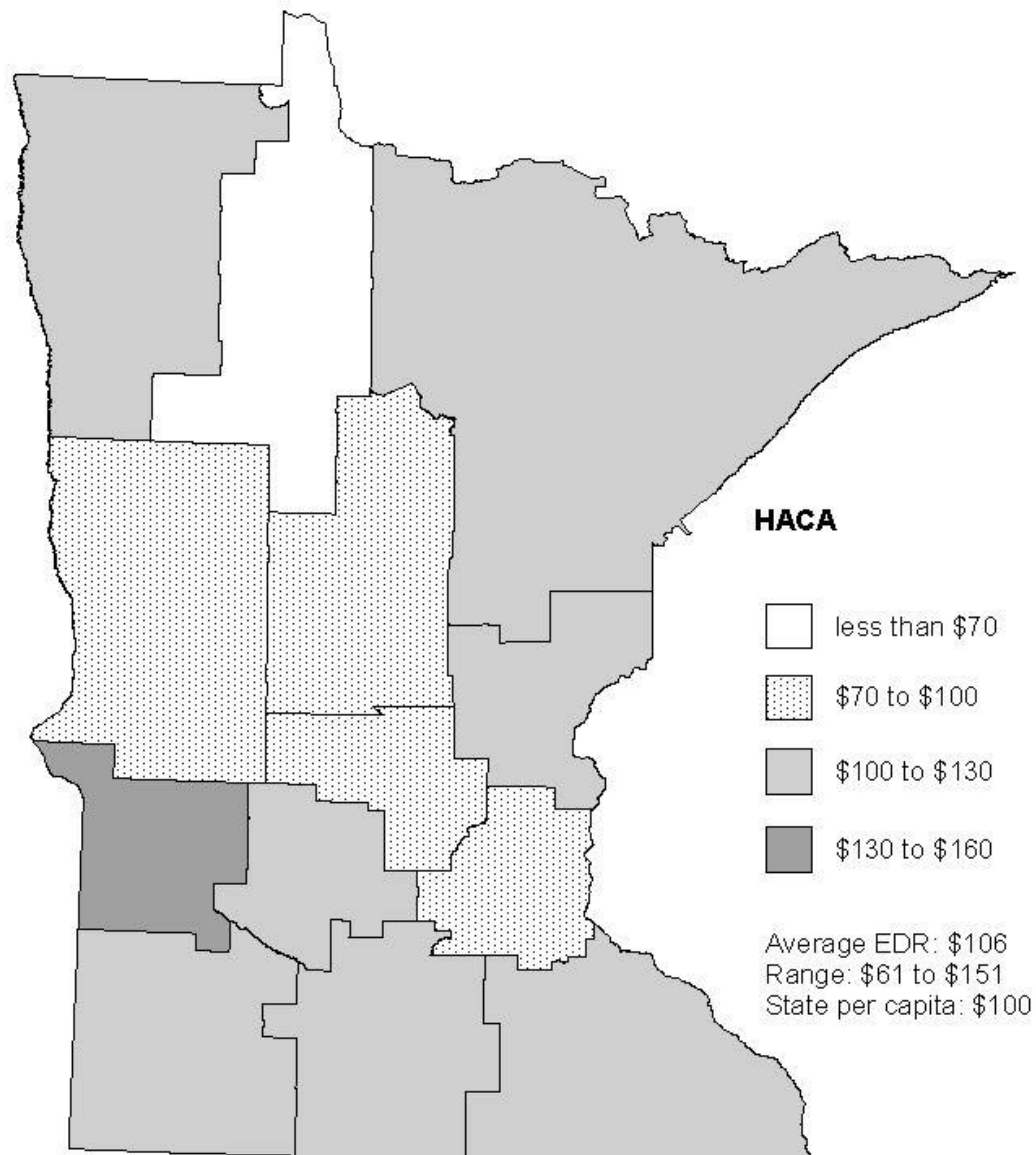
HACA did increase for payable 1998 by \$8.0 million to offset a class rate reduction for the first tier of seasonal recreational property (this class rate reduction was approved by the legislature in 1996, before adoption of class rate compression). In addition, county HACA increased by \$2.7 million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

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

HACA per capita, 1999 by County



HACA per capita, 1999 by Economic Development Region



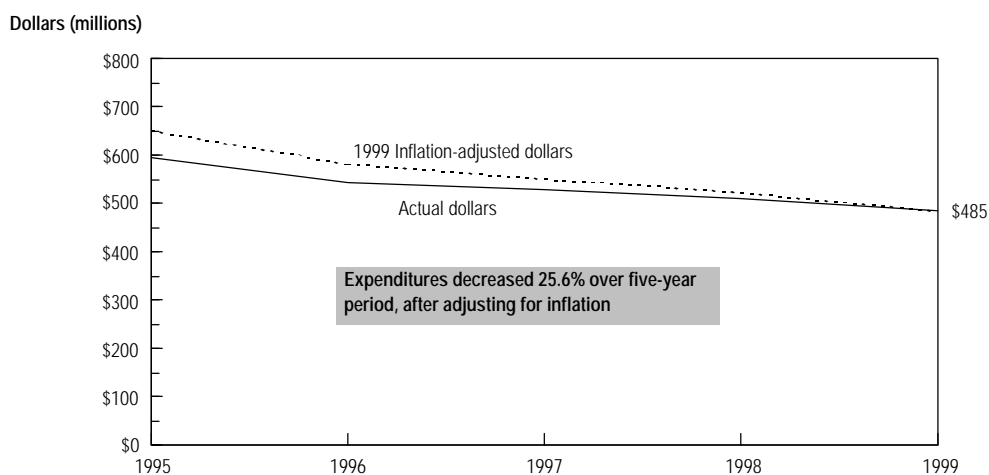
The Past Five Years of HACA

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

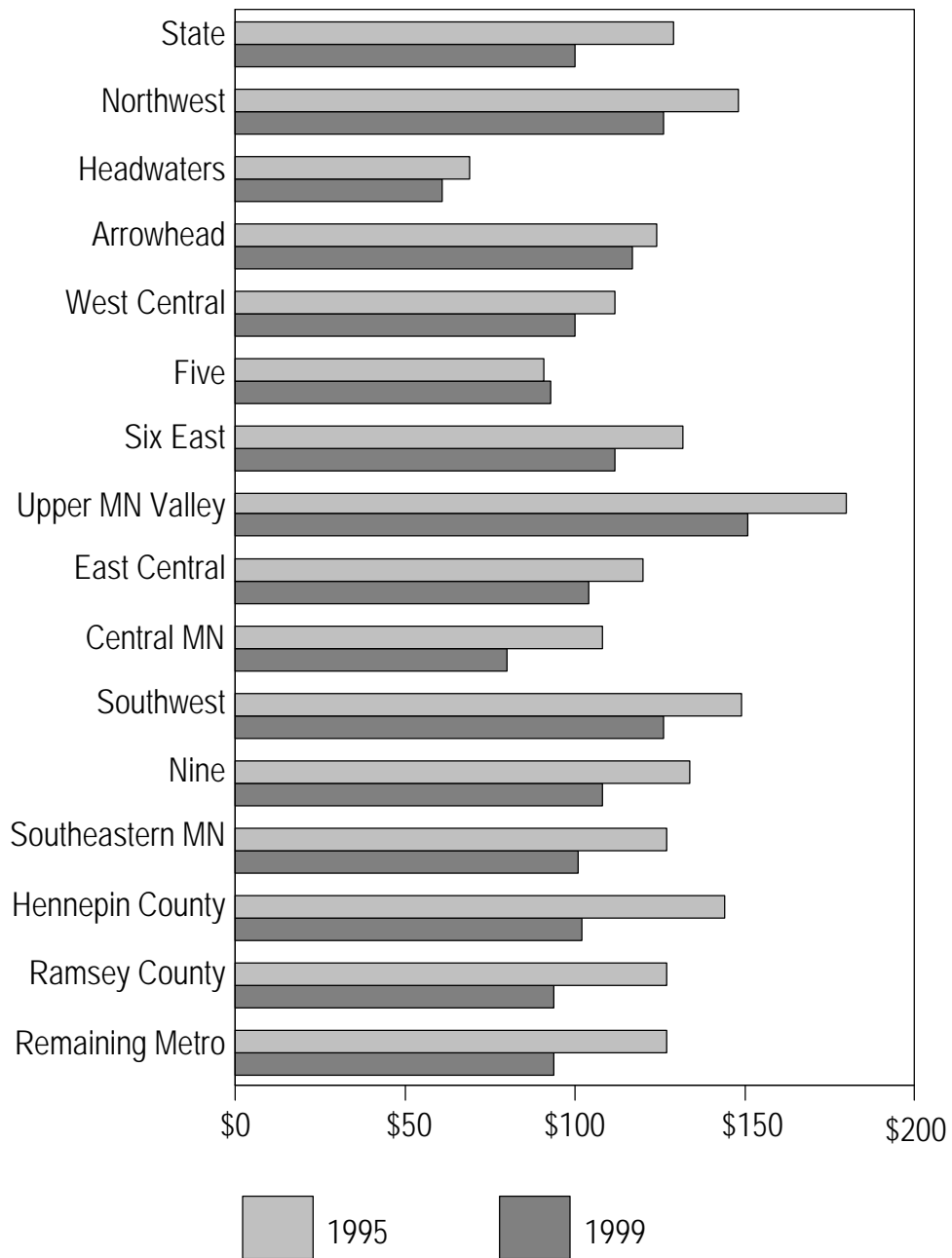
Homestead and Agricultural Credit Aid: 1995 to 1999

| Current dollars, in thousands | | | | | | |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| State | 1995 | 1996 | 1997 | 1998 | 1999 | 5-Yr. Chg. Aid |
| State | \$595,403 | \$544,411 | \$527,650 | \$510,106 | \$484,812 | -19% |
| Northern Regions | | | | | | |
| Northwest (1) | 13,477 | 12,575 | 12,200 | 11,814 | 11,316 | -16 |
| Headwaters (2) | 4,893 | 4,266 | 4,507 | 4,787 | 4,491 | -8 |
| Arrowhead (3) | 39,195 | 36,430 | 37,463 | 38,420 | 37,372 | -5 |
| West Central (4) | 22,840 | 20,975 | 21,428 | 21,925 | 20,997 | -8 |
| Five (5) | 12,745 | 11,562 | 12,883 | 14,260 | 13,806 | 8 |
| East Central (7E) | 14,459 | 13,514 | 13,810 | 14,166 | 13,826 | -4 |
| Southern Regions | | | | | | |
| Six East (6E) | 15,027 | 14,014 | 13,840 | 13,588 | 13,044 | -13 |
| Upper MN Valley (6W) | 9,078 | 8,519 | 8,217 | 7,907 | 7,581 | -16 |
| Central MN (7W) | 31,188 | 28,540 | 27,589 | 26,727 | 25,485 | -18 |
| Southwest (8) | 18,481 | 17,256 | 16,724 | 16,159 | 15,523 | -16 |
| Nine (9) | 29,629 | 27,476 | 26,528 | 25,526 | 24,329 | -18 |
| Southeastern MN (10) | 55,377 | 51,260 | 49,335 | 47,472 | 45,502 | -18 |
| Total Nonmetro | \$266,389 | \$246,388 | \$244,525 | \$242,751 | \$233,271 | -12% |
| Metro Region | | | | | | |
| Hennepin County | 152,790 | 136,659 | 127,325 | 119,319 | 111,131 | -27 |
| Ramsey County | 63,006 | 56,537 | 53,264 | 50,036 | 46,853 | -26 |
| Remaining Metro | 113,219 | 104,827 | 102,535 | 97,999 | 93,558 | -17 |
| Total Metro | \$329,015 | \$298,023 | \$283,124 | \$267,354 | \$251,541 | -24% |

Statewide Homestead and Agricultural Credit Aid



Per Capita Homestead and Agricultural Credit Aid 1995 and 1999



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, which initially took effect for taxes payable in 1993, must be used to pay expenses associated with criminal justice activities including law enforcement, criminal adjudication, and corrections.

Aid Amount and Reporting

1999 County Criminal Justice Aid: \$28.7 million

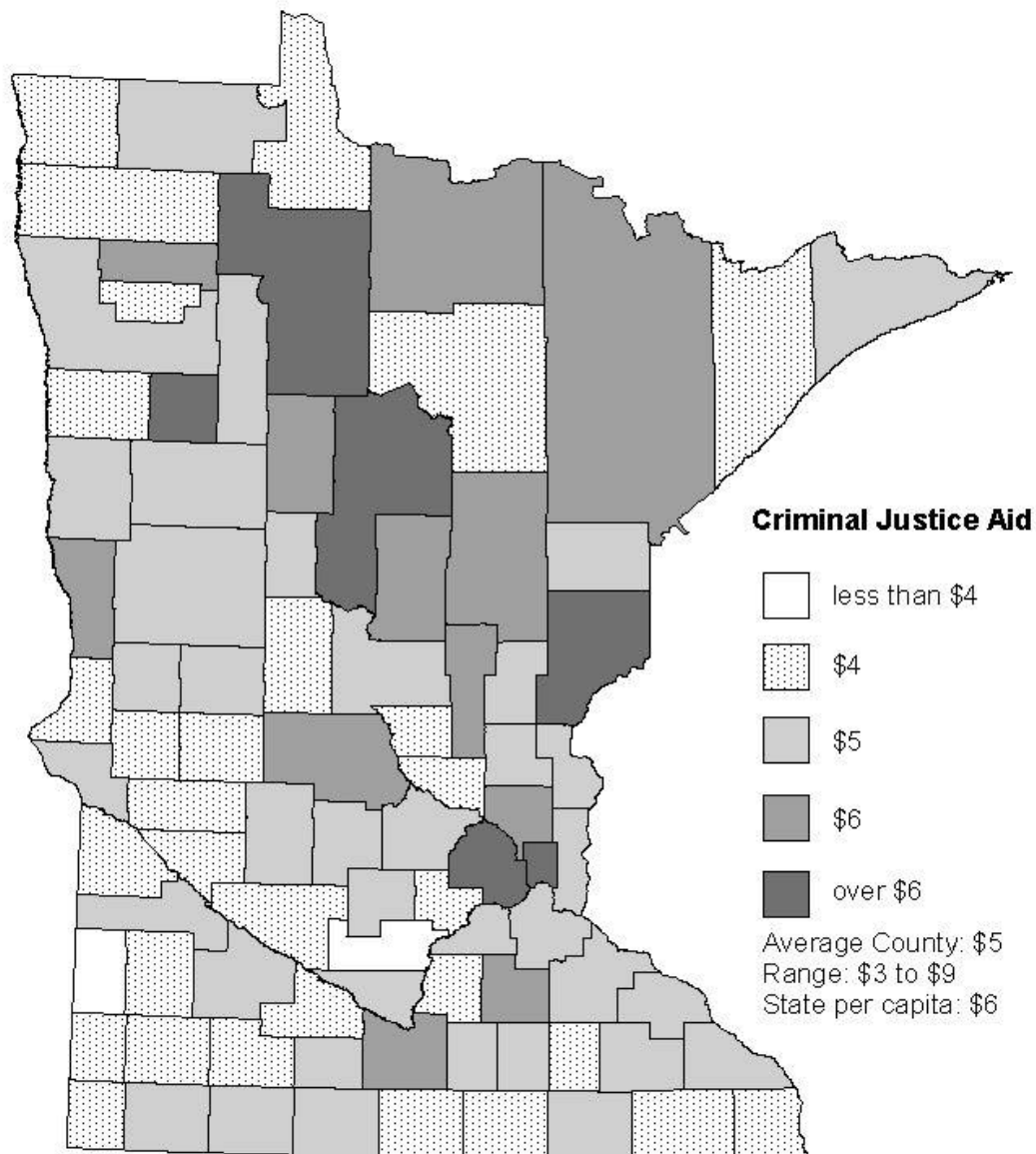
County criminal justice aid totaled \$28,650,293 in 1999. Criminal justice aid is distributed to each county based upon a formula. One-half is distributed to each county in the same proportion that the county's population is to the population of all counties. The other one-half of the aid is distributed to each county in the same proportion that the county's Part I crimes are to the total Part I crimes for all counties. "Part I crimes" is a classification created by the federal government to measure "serious crime," and includes the following eight crimes: murder, rape, aggravated assault, robbery, burglary, larceny, motor vehicle theft, and arson.

Each calendar year, 1.5 percent of the total appropriation is retained by the Commissioner of Revenue to make reimbursements to the Commissioner of Finance to defray the additional costs associated with court-ordered counsel of the district public defender. For 1999, this amount was \$434,512.

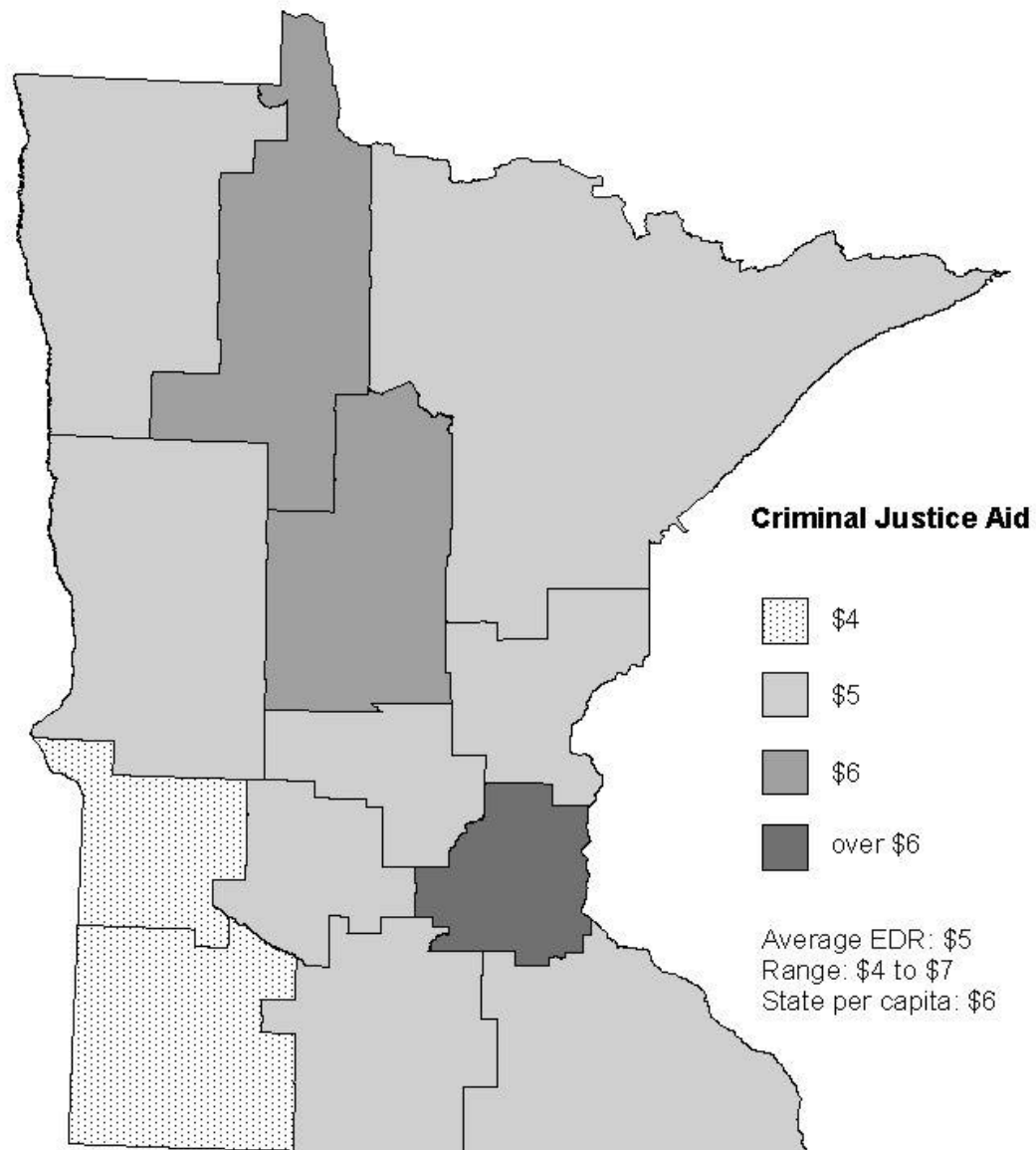
Recent Law Changes

In taxes payable 1996, HACA was reduced by \$10 million statewide, in return for a \$10 million increase in county criminal justice aid. Then again in 1997, another transfer was made from HACA to criminal justice aid in the amount of \$6.8 million (see page 40).

Criminal Justice Aid per capita, 1999 by County



Criminal Justice Aid per capita, 1999 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.

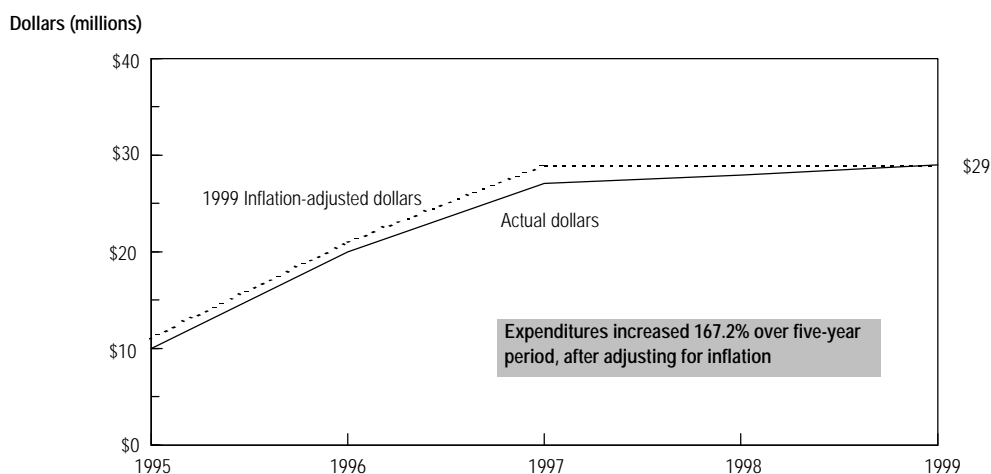
Criminal Justice Aid: 1995 to 1999

Current dollars, in thousands

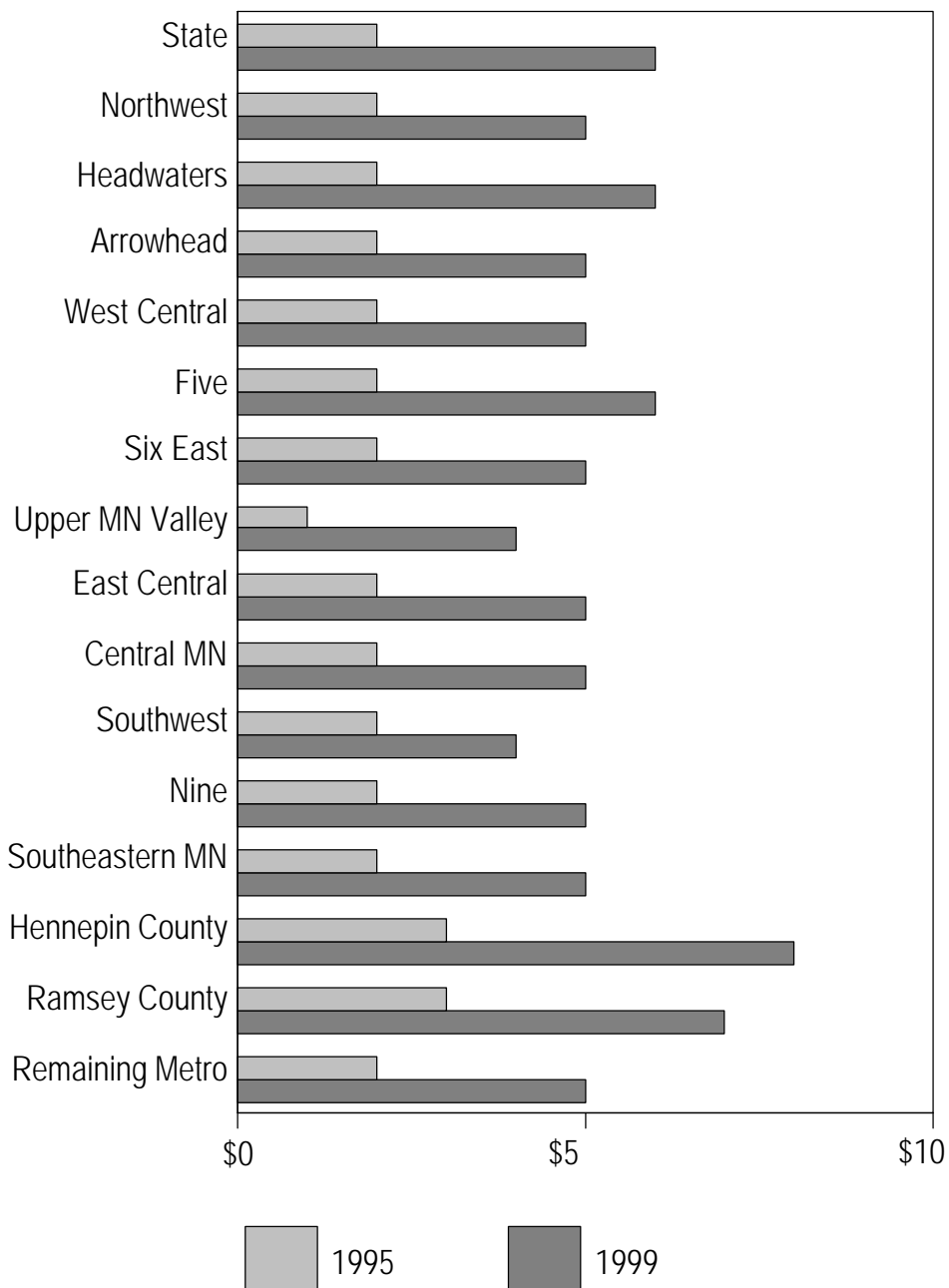
| State | 1995 | 1996* | 1997* | 1998 | 1999 | 5-Yr. Chg. Aid |
|-----------------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| | \$9,798 | \$20,010 | \$27,488 | \$28,025 | \$28,650 | 192% |
| Northern Regions | | | | | | |
| Northwest (1) | 147 | 318 | 417 | 417 | 420 | 186 |
| Headwaters (2) | 145 | 304 | 419 | 427 | 463 | 220 |
| Arrowhead (3) | 611 | 1,225 | 1,679 | 1,716 | 1,727 | 183 |
| West Central (4) | 364 | 761 | 1,000 | 1,020 | 990 | 172 |
| Five (5) | 291 | 581 | 835 | 827 | 851 | 193 |
| East Central (7E) | 227 | 456 | 655 | 681 | 707 | 212 |
| Southern Regions | | | | | | |
| Six East (6E) | 209 | 427 | 596 | 599 | 580 | 177 |
| Upper MN Valley (6W) | 73 | 157 | 212 | 212 | 213 | 192 |
| Central MN (7W) | 492 | 1,005 | 1,452 | 1,490 | 1,568 | 218 |
| Southwest (8) | 187 | 382 | 512 | 535 | 543 | 190 |
| Nine (9) | 378 | 750 | 1,110 | 1,076 | 1,091 | 189 |
| Southeastern MN (10) | 797 | 1,638 | 2,268 | 2,264 | 2,223 | 179 |
| Total Nonmetro | \$3,920 | \$8,004 | \$11,155 | \$11,264 | \$11,375 | 190% |
| Metro Region | | | | | | |
| Hennepin County | 2,919 | 5,926 | 7,951 | 8,046 | 8,350 | 186 |
| Ramsey County | 1,244 | 2,523 | 3,485 | 3,573 | 3,680 | 196 |
| Remaining Metro | 1,716 | 3,557 | 4,898 | 5,142 | 5,245 | 206 |
| Total Metro | \$5,878 | \$12,006 | \$16,333 | \$16,761 | \$17,275 | 194% |

* County HACA was reduced by \$10 million in 1996 and by another \$6.8 million in 1997. Criminal justice aid was increased by that same amount for those two years.

Criminal Justice Aid



Per Capita Criminal Justice Aid 1995 and 1999



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 Department of Corrections 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 Department of Corrections.

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

1999 Community Corrections Funding: \$69.6 million

In 1999 the state funding was \$69,553,710. The table below lists the calendar year 1999 statewide total amounts for the various community correction funding programs:

| Program | Amount | Percent |
|---------------------------------------|---------------------|---------------|
| CCA Aid | \$31,647,000 | 45.5% |
| CPO reimbursement aid | 3,765,954 | 5.4 |
| DOC field services | 5,617,587 | 8.1 |
| Adult felony caseload reduction | 1,484,318 | 2.1 |
| Caseload/workload reduction | 12,784,001 | 18.4 |
| Intensive supervision | 2,785,490 | 4.0 |
| Juvenile placement | 11,469,360 | 16.5 |
| Total Aid and In-kind Services | \$69,553,710 | 100.0% |

Although this is only the fifth year that community corrections funding has appeared in this report, they are not new programs. The state has helped the counties for many years in providing and managing its community correctional services for its offender population. However, since the amount of state assistance is continuing to increase, especially in the area of caseload/workload reduction, it is now being included in this report.

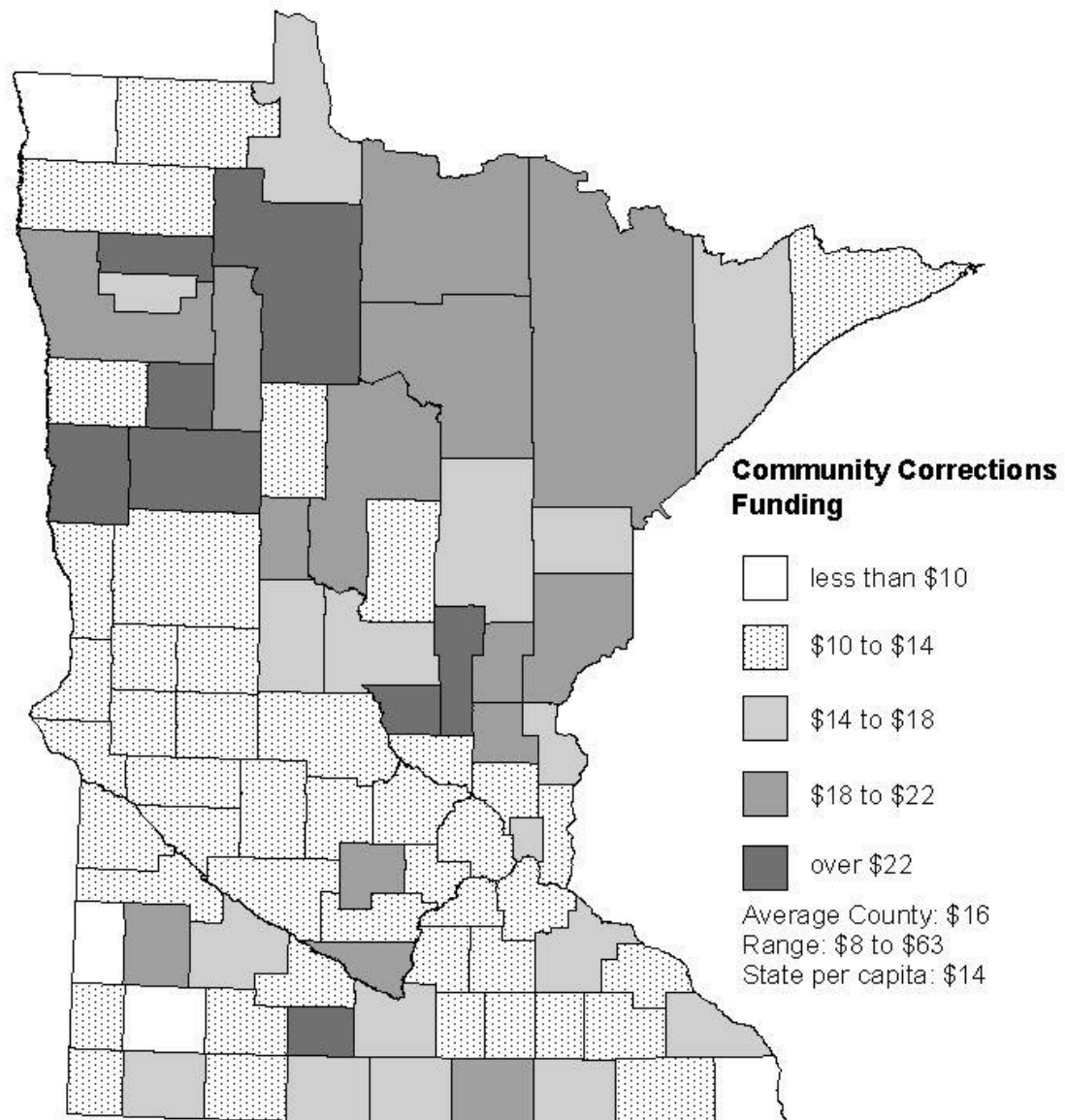
This year's community corrections funding total includes juvenile placement aid, a program that took effect in calendar year 1999. Due to timing issues in beginning the program effectively, one and a half years' worth of aid was distributed to counties in the first year of implementation. As a result the calendar year 2000 aid amount will likely be about two-thirds the size of the \$11.5 million distributed in calendar year 1999.

The Department of Corrections 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 individual counties based on the distribution of CCA aid to these counties, an apportionment method suggested by the Department of Corrections. These counties and the Department of Corrections regions they belong to are listed in the table below.

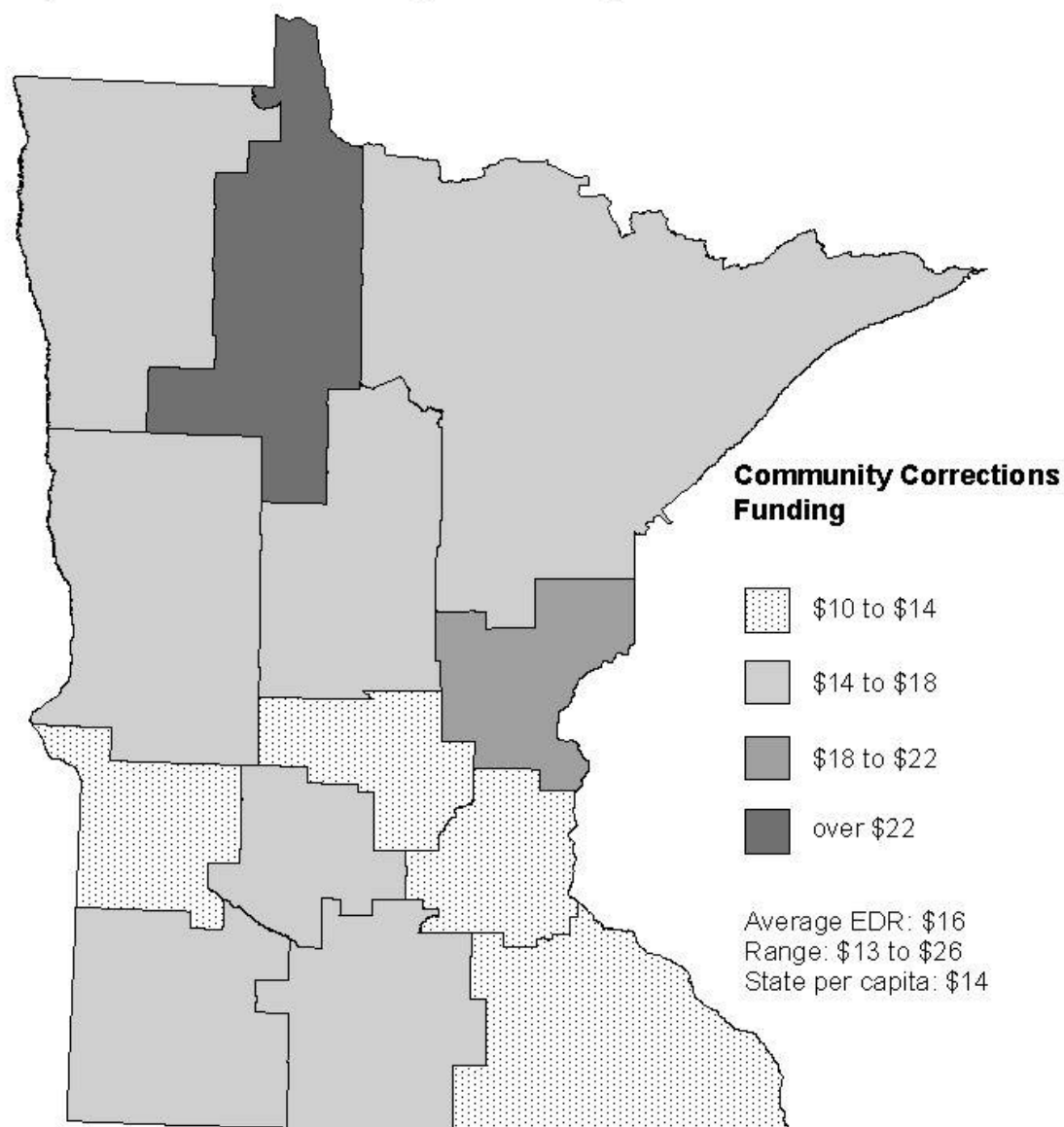
| Region | Counties |
|-------------------|---|
| Central Minnesota | Aitkin Crow Wing Morrison |
| DFO | Dodge Fillmore Olmsted |
| Tri-County | Norman Polk Red Lake |
| Arrowhead | Carlton Cook Koochiching Lake St. Louis |
| Region 6W | Chippewa Lac Qui Parle Swift Yellow Medicine |
| Rock/Nobles |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

The community corrections funding data was obtained from the Department of Corrections.

Community Corrections Funding per capita, 1999 by County



Community Corrections Funding per capita, 1999 by Economic Development Region



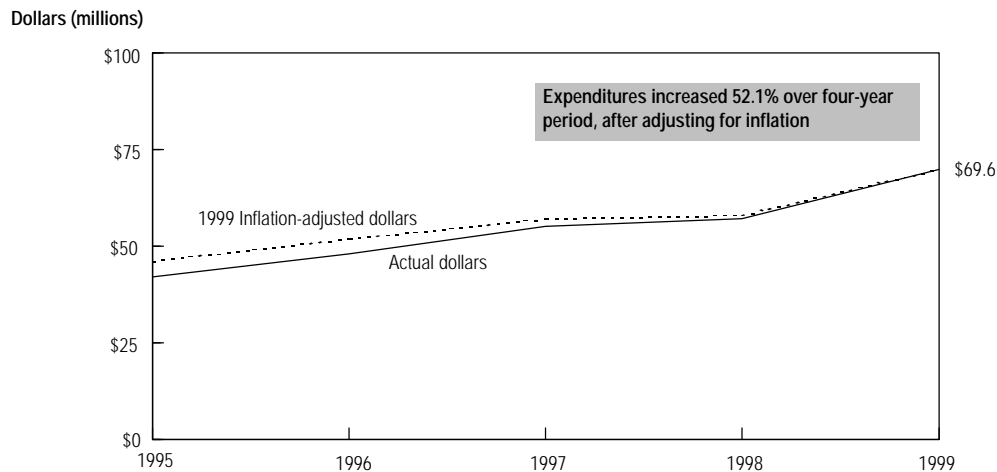
The Past Five Years of Community Corrections Funding

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.

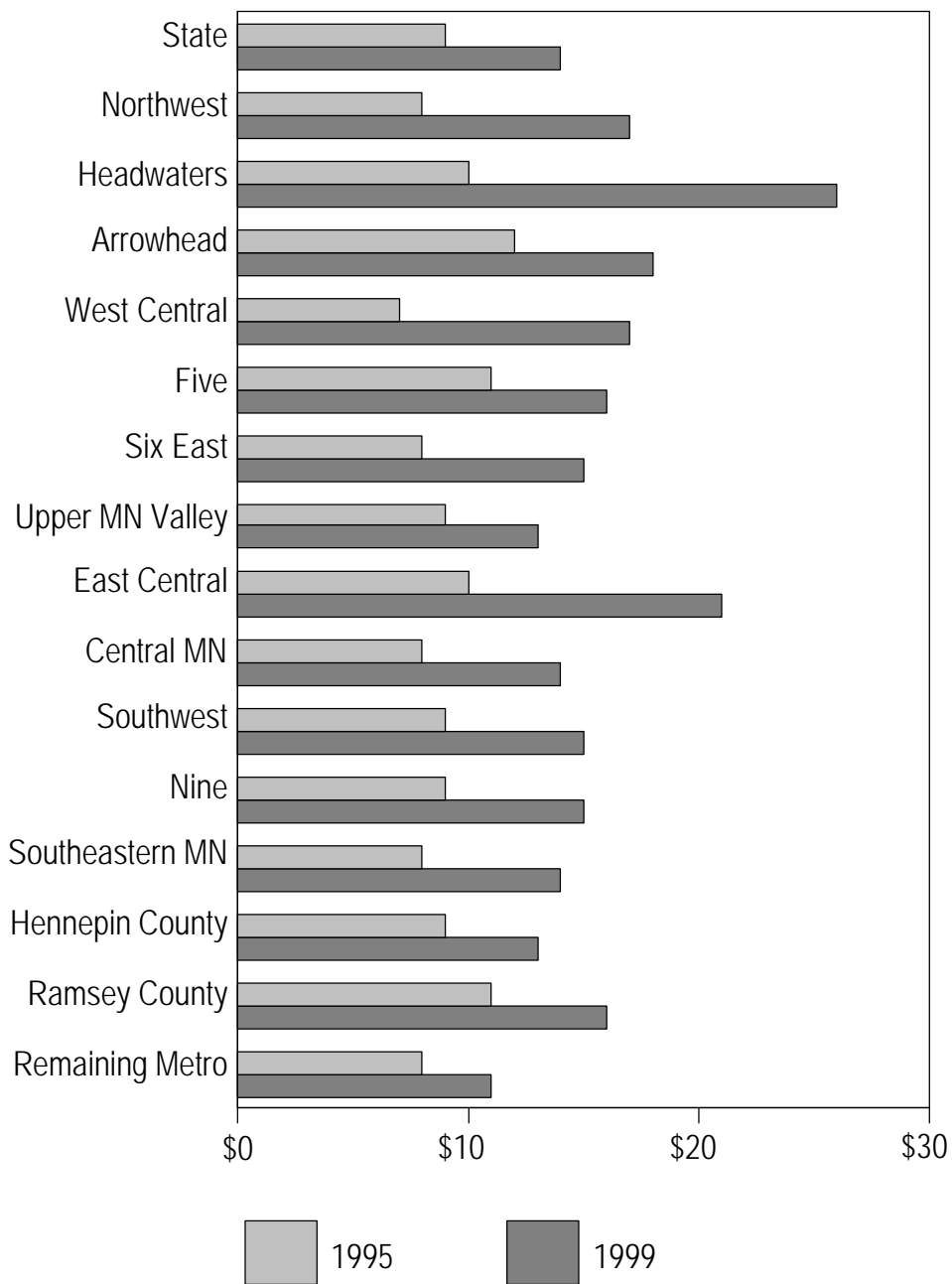
Community Corrections Funding: 1995 to 1999

| | Current dollars, in thousands | | | | | |
|-----------------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|----------------|
| State | 1995 | 1996 | 1997 | 1998 | 1999 | 5-Yr. Chg. Aid |
| | \$41,801 | \$48,429 | \$54,572 | \$56,500 | \$69,554 | 66% |
| Northern Regions | | | | | | |
| Northwest (1) | 752 | 967 | 1,081 | 1,203 | 1,566 | 108 |
| Headwaters (2) | 696 | 784 | 913 | 1,035 | 1,932 | 178 |
| Arrowhead (3) | 3,853 | 4,373 | 4,844 | 4,814 | 5,847 | 52 |
| West Central (4) | 1,405 | 2,081 | 1,683 | 1,929 | 3,499 | 149 |
| Five (5) | 1,498 | 1,734 | 1,908 | 1,996 | 2,346 | 57 |
| East Central (7E) | 1,153 | 1,335 | 1,630 | 1,735 | 2,834 | 146 |
| Southern Regions | | | | | | |
| Six East (6E) | 867 | 917 | 1,118 | 1,154 | 1,762 | 103 |
| Upper MN Valley (6W) | 477 | 525 | 567 | 562 | 638 | 34 |
| Central MN (7W) | 2,453 | 2,817 | 3,493 | 3,602 | 4,467 | 82 |
| Southwest (8) | 1,070 | 1,208 | 1,172 | 1,124 | 1,831 | 71 |
| Nine (9) | 1,920 | 2,229 | 2,378 | 2,634 | 3,387 | 76 |
| Southeastern MN (10) | 3,501 | 4,009 | 4,705 | 4,789 | 6,126 | 75 |
| Total Nonmetro | \$19,644 | \$22,978 | \$25,491 | \$26,579 | \$36,236 | 84% |
| Metro Region | | | | | | |
| Hennepin County | 9,301 | 10,731 | 12,351 | 12,697 | 13,942 | 50 |
| Ramsey County | 5,405 | 6,185 | 7,117 | 7,343 | 8,015 | 48 |
| Remaining Metro | 7,450 | 8,535 | 9,613 | 9,882 | 11,361 | 52 |
| Total Metro | \$22,157 | \$25,451 | \$29,081 | \$29,921 | \$33,318 | 50% |

Community Corrections Funding



Per Capita Community Corrections Funding 1995 and 1999



Property Tax Refund

Program Description

The property tax refund, also known as the “Circuit Breaker,” is a program in which the state partially reimburses homeowners and renters for a portion of their qualifying property taxes if those property taxes exceed a certain level of household income. Generally speaking, the higher the property tax and the lower the income, the higher the refund. The legislature establishes the income and property tax thresholds, reimbursement rates, and maximum refund amounts for the program. Each qualifying homeowner and renter must apply directly to the state for a refund. The amounts on the graphs/tables exclude the additional property tax refund (often referred to as “targeting”). See page 65 for a description of the targeting refund.

Aid Amount and Reporting

1998 Filed 1999 Property Tax Refund: \$187.0 million

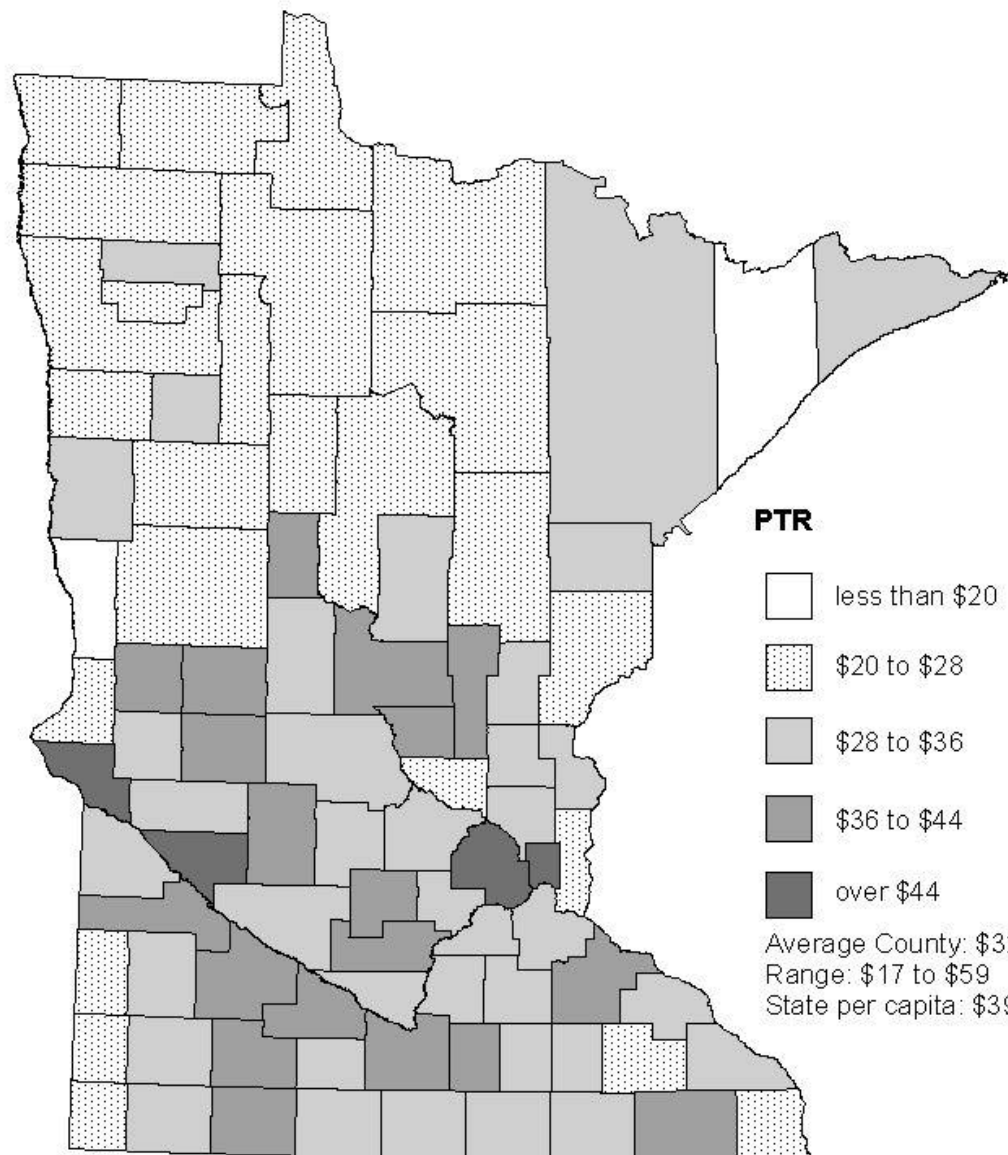
The total property tax refunds for the 1998 returns filed in 1999 for homeowners and renters is \$186,959,914. The table below summarizes statewide data on the number of returns, amounts, and average dollar per return for the various types of filers.

| | Number of Returns (A) | Total Amount (B) | Net Amount per Return (C = B ÷ A) |
|---------------------------------|--------------------------|----------------------|---|
| Homeowners: ⁷ | | | |
| Senior/Disabled | 103,561 | \$32,879,216 | \$317 |
| Under 65 Years | <u>143,694</u> | <u>45,943,539</u> | <u>320</u> |
| Total Homeowners | 247,255 | \$78,822,755 | \$319 |
| Renters: | | | |
| Senior/Disabled | 77,667 | \$35,009,319 | \$451 |
| Under 65 Years | <u>187,343</u> | <u>73,127,840</u> | <u>390</u> |
| Total Renters | 265,010 | \$108,137,159 | \$408 |
| Total | 512,265 | \$186,959,914 | \$365 |

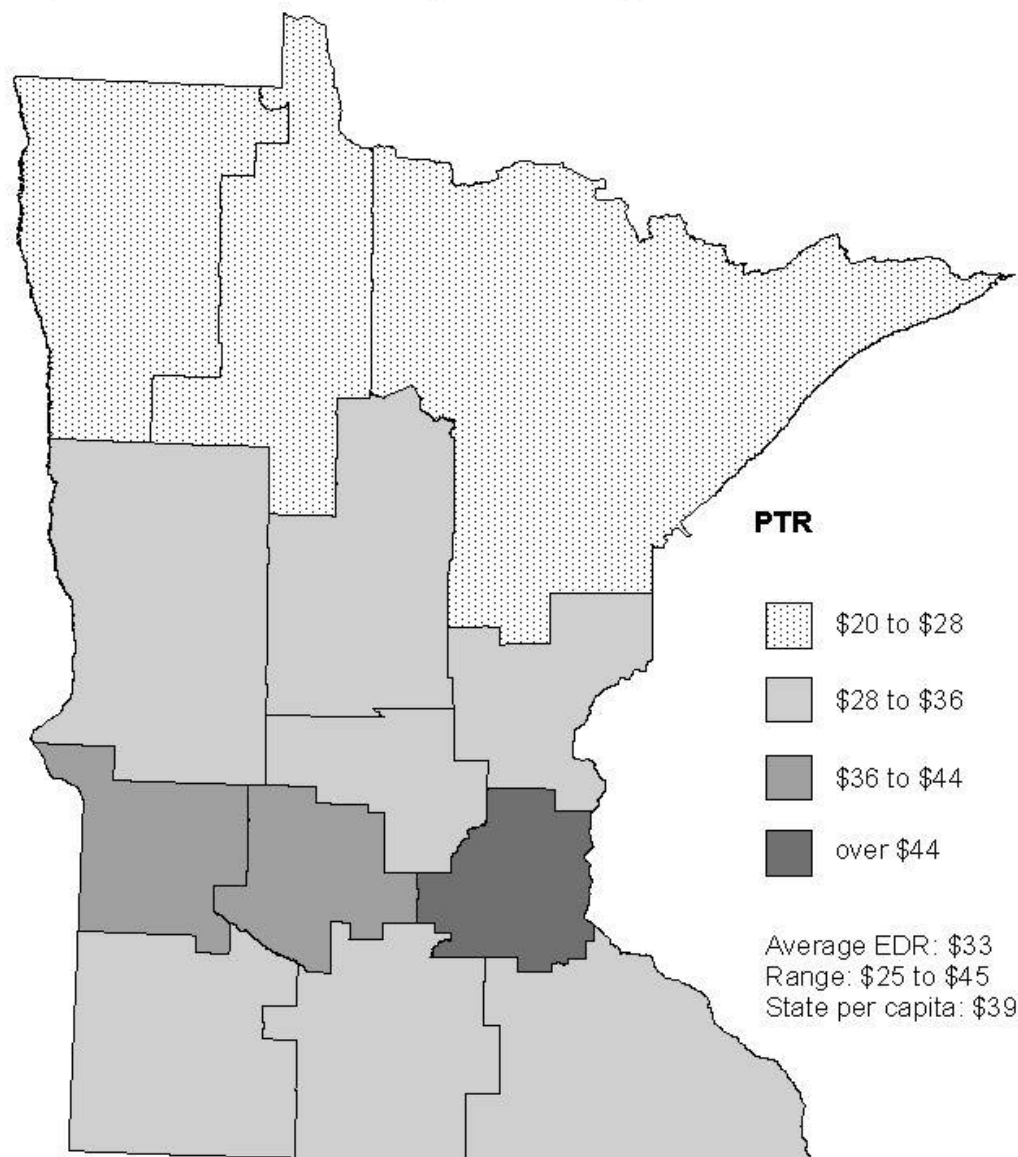
House Research Department

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

Property Tax Refund per capita, 1998 filed 1999 by County



Property Tax Refund per capita, 1998 filed 1999 by Economic Development Region



The Past Five Years of Property Tax Refund (See note on page 63)

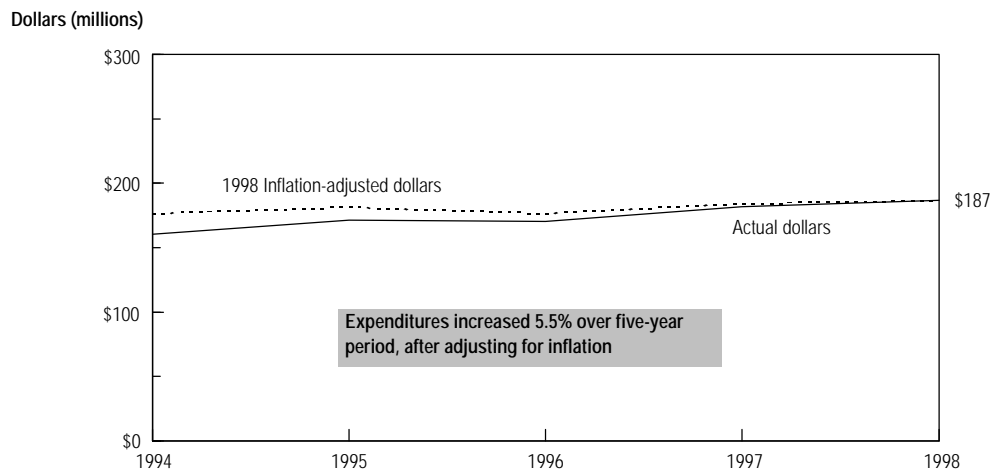
The table below shows the distribution of the property tax refund in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the property tax refund for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Property Tax Refund: 1994 to 1998

Current dollars, in thousands

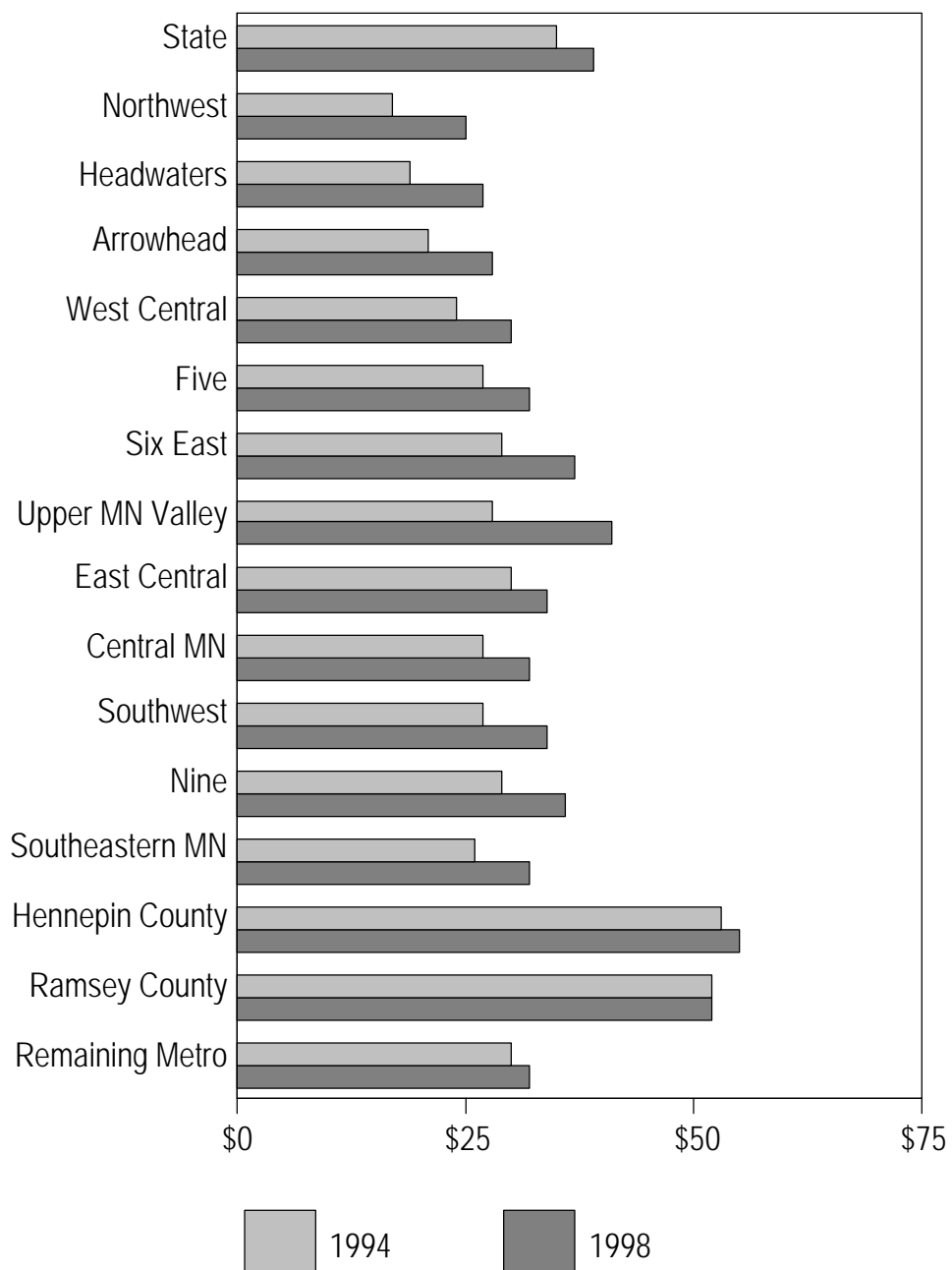
| State | 1994 | 1995 | 1996 | 1997 | 1998 | 5-Yr. Chg. Aid |
|-----------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | \$161,297 | \$170,834 | \$169,912 | \$182,130 | \$186,960 | 16% |
| Northern Regions | | | | | | |
| Northwest (1) | 1,522 | 1,651 | 1,659 | 1,906 | 2,212 | 45 |
| Headwaters (2) | 1,312 | 1,456 | 1,517 | 1,857 | 1,945 | 48 |
| Arrowhead (3) | 6,751 | 6,960 | 7,215 | 8,488 | 8,816 | 31 |
| West Central (4) | 4,813 | 5,227 | 5,326 | 6,011 | 6,241 | 30 |
| Five (5) | 3,658 | 4,012 | 4,014 | 4,468 | 4,711 | 29 |
| East Central (7E) | 3,591 | 3,928 | 4,082 | 4,363 | 4,444 | 24 |
| Southern Regions | | | | | | |
| Six East (6E) | 3,235 | 3,515 | 3,646 | 3,990 | 4,261 | 32 |
| Upper MN Valley (6W) | 1,420 | 1,484 | 1,505 | 2,234 | 2,102 | 48 |
| Central MN (7W) | 7,639 | 8,241 | 8,467 | 9,493 | 9,842 | 29 |
| Southwest (8) | 3,303 | 3,446 | 3,518 | 3,909 | 4,282 | 30 |
| Nine (9) | 6,353 | 6,832 | 6,941 | 7,673 | 8,083 | 27 |
| Southeastern MN (10) | 11,110 | 11,817 | 12,264 | 13,770 | 14,467 | 30 |
| Total Nonmetro | \$54,709 | \$58,569 | \$60,153 | \$68,162 | \$71,405 | 31% |
| Metro Region | | | | | | |
| Hennepin County | 55,637 | 58,299 | 56,277 | 58,466 | 59,019 | 6 |
| Ramsey County | 25,390 | 25,531 | 24,783 | 25,554 | 25,987 | 2 |
| Remaining Metro | 25,561 | 28,435 | 28,700 | 29,948 | 30,549 | 20 |
| Total Metro | \$106,589 | \$112,265 | \$109,759 | \$113,968 | \$115,555 | 8% |

Statewide Property Tax Refund



NOTE: The property tax refund historical data on this page and the preceding page excludes any targeting data (see page 65).

Per Capita Property Tax Refund 1994 and 1998



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

1999 Targeting Refunds: \$1.6 million

For returns filed in 1999 (for property taxes payable in 1999) 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 20,000 returns filed in 1999 for a total amount of \$1,636,766. The average refund per return was \$83. (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.

Recent Law Changes

Beginning with taxes payable in 1995, the state’s share over the 12 percent property tax increase was changed from 75 percent of the increase to 60 percent of the increase.

Seasonal Residential Recreational Credit: Tax Years 1998 and 1999 Only

Taxpayers could claim a nonrefundable credit for substantial property tax increases on seasonal residential recreational property (i.e., cabins). The credit equaled 75 percent of a property tax increase over 10 percent, up to a maximum credit of \$225. Taxpayers claimed the credit on their income tax returns. For tax year 1998 (returns filed in 1999) 557 returns claimed \$39,620 in credits, for an average credit of \$71. This credit is not included in this report due to its minimal amount.

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.

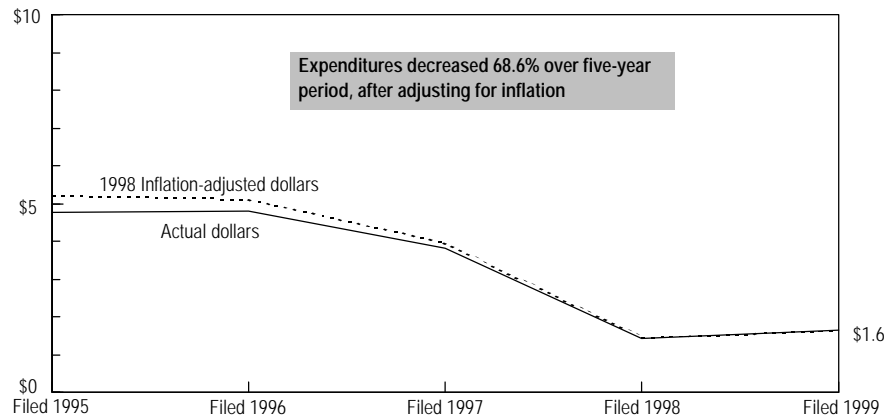
Targeting: 1995 through 1999

Current dollars, in thousands

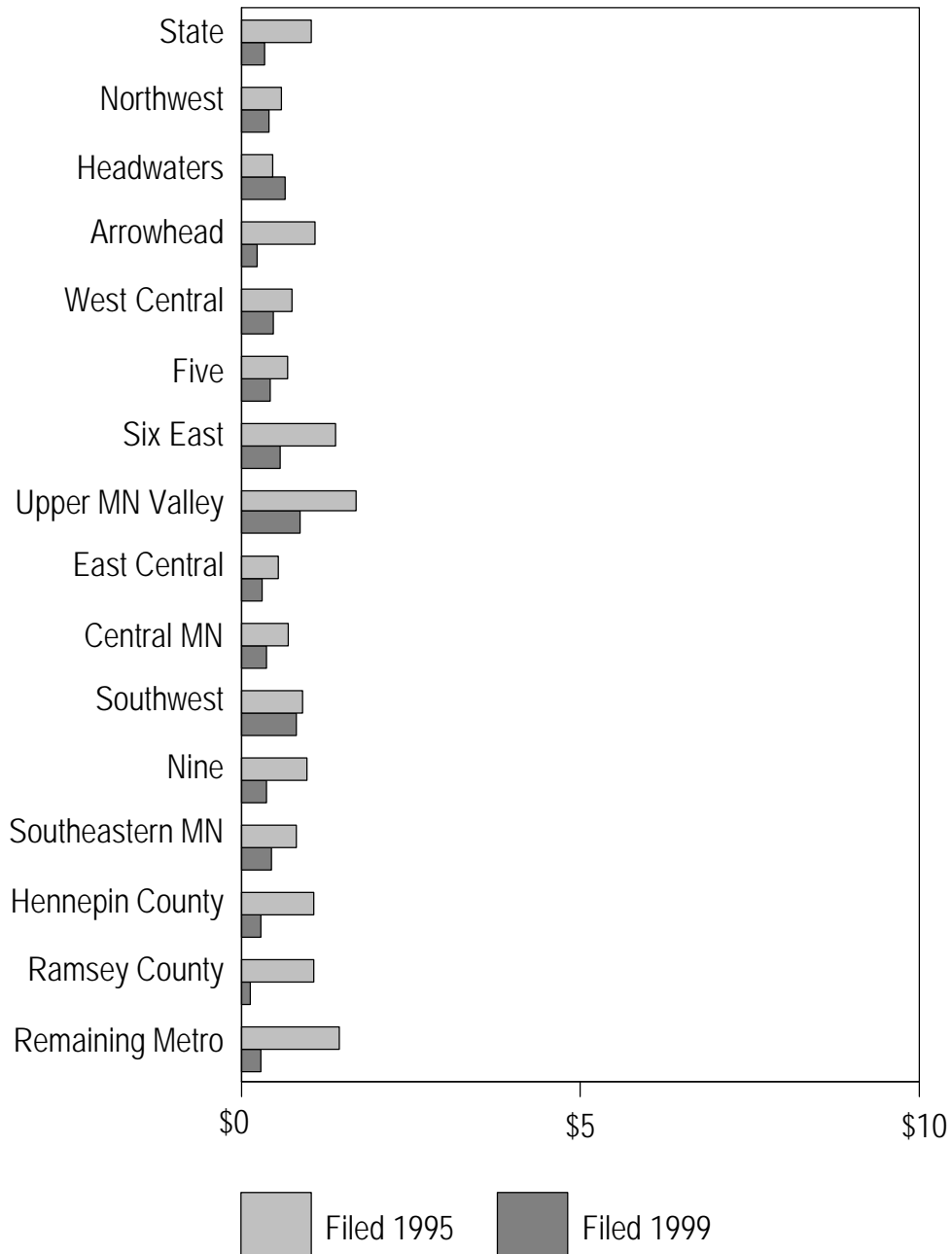
| State | Filed 1995 | Filed 1996 | Filed 1997 | Filed 1998 | Filed 1999 |
|-----------------------|----------------|----------------|----------------|----------------|----------------|
| State | \$4,745 | \$4,789 | \$3,811 | \$1,424 | \$1,637 |
| Northern Regions | | | | | |
| Northwest (1) | 54 | 33 | 50 | 29 | 37 |
| Headwaters (2) | 31 | 32 | 23 | 16 | 47 |
| Arrowhead (3) | 341 | 227 | 302 | 132 | 77 |
| West Central (4) | 151 | 120 | 112 | 58 | 100 |
| Five (5) | 93 | 115 | 79 | 40 | 62 |
| East Central (7E) | 65 | 85 | 82 | 57 | 41 |
| Southern Regions | | | | | |
| Six East (6E) | 157 | 168 | 166 | 55 | 66 |
| Upper MN Valley (6W) | 86 | 92 | 95 | 41 | 44 |
| Central MN (7W) | 199 | 183 | 182 | 93 | 118 |
| Southwest (8) | 110 | 168 | 125 | 46 | 102 |
| Nine (9) | 210 | 350 | 302 | 137 | 85 |
| Southeastern MN (10) | 354 | 301 | 744 | 271 | 195 |
| Total Nonmetro | \$1,852 | \$1,874 | \$2,263 | \$974 | \$974 |
| Metro Region | | | | | |
| Hennepin County | 1,118 | 1,684 | 655 | 224 | 317 |
| Ramsey County | 530 | 205 | 144 | 52 | 72 |
| Remaining Metro | 1,245 | 1,025 | 750 | 174 | 274 |
| Total Metro | \$2,893 | \$2,914 | \$1,549 | \$449 | \$663 |

Targeting Refunds

Dollars (millions)



Per Capita Targeting Refunds Filed 1995 and 1999



Property Tax Data

Property Tax Data

Payable 1999 Property Tax Credits

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

Payable 1999 Education Homestead Credit: \$304.3 million

As part of property tax reform measures, the 1997 Legislature enacted the education homestead credit effective for taxes payable in 1999 and thereafter. The percentage rates and maximums were further increased by the 1998 Legislature.

For taxes payable in 1999, the credit, which applies to each homestead property, equals 66.2 percent of the property's general education tax, subject to a maximum credit of \$320 per homestead. For agricultural homesteads, the credit applies only to the tax on the house, garage, and one acre of land. If the general education tax has been reduced through disparity reduction aid or taconite aid, the credit is determined using a hypothetical general education tax computed as if there were no offsetting aid.

By using the state general education tax as the basis for the education homestead credit, homes of similar value will receive similar credit amounts, regardless of location throughout the state. The credit reaches its maximum level of \$320 at approximately \$105,000 of market value.

Payable 1999 Taconite Homestead Credit: \$15.3 million

The taconite homestead credit amount excludes mobile home taconite homestead credit and adjustment amounts for prior years. 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 \$512,057 is included in the \$15.3 million taconite homestead credit amount.

A county breakdown of the taconite homestead credit is shown on the following page.

| County | Taconite Credit |
|--------------|---------------------|
| Aitkin | \$791,547 |
| Cook | 446,991 |
| Crow Wing | 972,786 |
| Itasca | 3,686,201 |
| Koochiching | 4,477 |
| Lake | 1,078,269 |
| St. Louis | 8,271,641 |
| Total | \$15,251,912 |

Payable 1999 Miscellaneous Credits: \$21.3 million

The total of the miscellaneous property tax credits for 1999 is \$21,333,733. This includes \$15,251,912 of taconite homestead credit (discussed above), as well as the total payable 1999 amounts for the disparity reduction credit, power line credit, agricultural preserves credit, county conservation credit, enterprise zone credit, and disaster credit. A statewide breakdown of these miscellaneous credits is shown below.

| Type of Credit | Amount |
|---|---------------------|
| Taconite Homestead Credit | \$15,251,912 |
| Disparity Reduction Credit ⁸ | 4,901,773 |
| Power Line Credit | 141,589 |
| Agricultural Preserves Credit | 303,311 |
| County Conservation Credit | 206,083 |
| Enterprise Zone Credit | 8,750 |
| Disaster Credit | 520,315 |
| Total | \$21,333,733 |

1998 Statewide Property Valuation

Market Valuation: \$222.6 billion
Net Tax Capacity: \$3.6 billion

This is the total real and personal property valuation for the 1998 assessment for taxes payable in 1999. The market valuation of \$222,638,574,836, as well as the net tax capacity of \$3,598,982,382, is listed in the tables. Net tax capacity is the valuation which results after the property tax capacity class rates have been applied to the market values.

⁸ A disparity reduction credit was established by the 1988 Legislature to provide additional property tax relief in the border cities of Breckenridge, Dilworth, East Grant Forks, and Moorhead. The credit, which is effective for taxes payable in 1989 and subsequent years, 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.

Payable 1999 Net Property Tax Levy: \$4.9 billion

The payable 1999 net property tax levy, excluding special assessments, made by each type of taxing district (i.e., county, city/town, school district, and miscellaneous taxing districts) is shown in the table below. The table includes \$4.7 million of net tax capacity levy and \$201.7 million of market value levy. The statewide, region, and county tables include the total of the net tax capacity levy and the market value levy. However, the average tax rate shown on those tables is the net tax capacity average tax rate, which is the primary tax rate used.

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

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

| Type of Taxing District | Payable 1999 Net Property Tax Levy (dollars in millions) | Percent |
|---------------------------------|---|---------------|
| County | \$1,414 | 28.7% |
| City/Town: | 900 | 18.3 |
| City | 807 | |
| Town | 93 | |
| School District | 2,145 | 43.5 |
| Miscellaneous Districts: | 471 | 9.5 |
| Special Taxing Districts | 169 | |
| Tax Increment Financing | 302 | |
| Fiscal Disparity Contribution | * | |
| Power Line | 0.4 | |
| State Total | \$4,930 | 100.0% |

* For purposes of this table, the fiscal disparity levy amount has been redistributed back to the various taxing districts.

The table above 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 which were included in the property tax levy by type of district.

| Type of Taxing District | Metro | Iron Range | Total Payable 1999 Levy |
|------------------------------------|----------------------|------------------|-------------------------|
| County | \$104,341,025 | \$244,287 | \$104,585,312 |
| City | 81,516,550 | 203,928 | 81,720,478 |
| Town | 1,132,544 | 34,035 | 1,166,579 |
| School District | 185,584,737 | 185,958 | 185,770,695 |
| Special Taxing Districts | 24,862,994 | 6,709 | 24,869,703 |
| Total Fiscal Disparity Levy | \$397,437,850 | \$674,917 | \$398,112,767 |

However, in the county and region tables (Sections 3 and 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 1999 Statewide Average Net Tax Capacity Tax Rate

The average net tax capacity tax rate is computed by dividing the total levy excluding special assessments by the total net tax capacity. A small portion (\$201.7 million statewide) of property tax levies are spread on market value rather than on net tax capacity. This amount is not included in the computation of the statewide average net tax capacity tax rate. As market value levies become more significant in future years, separate average tax rates will be computed for the market value levy and the net tax capacity levy.

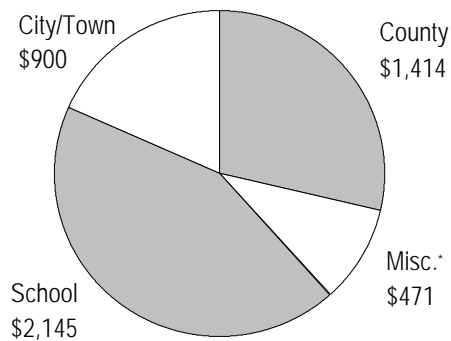
For purposes of this calculation

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

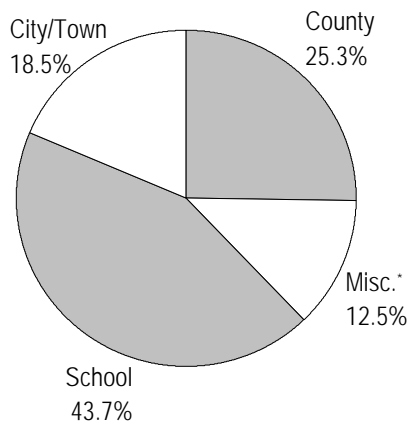
This rate represents the statewide average net tax capacity rate of taxation for all property. The same methodology is used in all the tables in the report containing an average net tax capacity rate.

**Payable 1999 Property Tax Levies
by Type of Taxing District**
\$4,930
(dollars in millions)

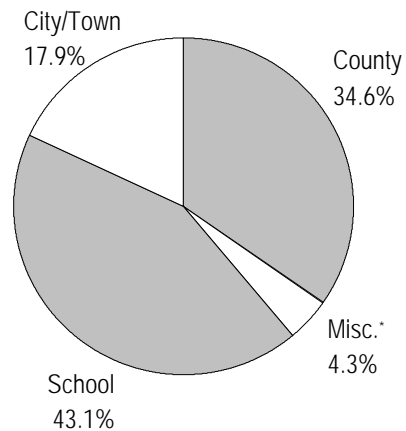
Statewide



Metro



Non-Metro



House Research Graphics

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

Major State Taxes

Individual Income Tax

Program Description

Individual income tax is a tax imposed by the state upon (1) the income of Minnesota residents and (2) the income, derived from Minnesota sources, of nonresident individuals. The 1998 tax base (filed in 1999) 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 1998 ranged from 6 percent to 8.5 percent. In 1998 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. In 1998 the maximum working family credit was \$1,127.

Tax Amount and Reporting

1998 Filed 1999 Individual Income Tax: \$5.4 billion

The total amount of the 1998 individual income tax returns filed in 1999 is \$5,417,426,090. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence. The state total includes \$204.3 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 \$5,213.1 million collected from Minnesota residents.

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

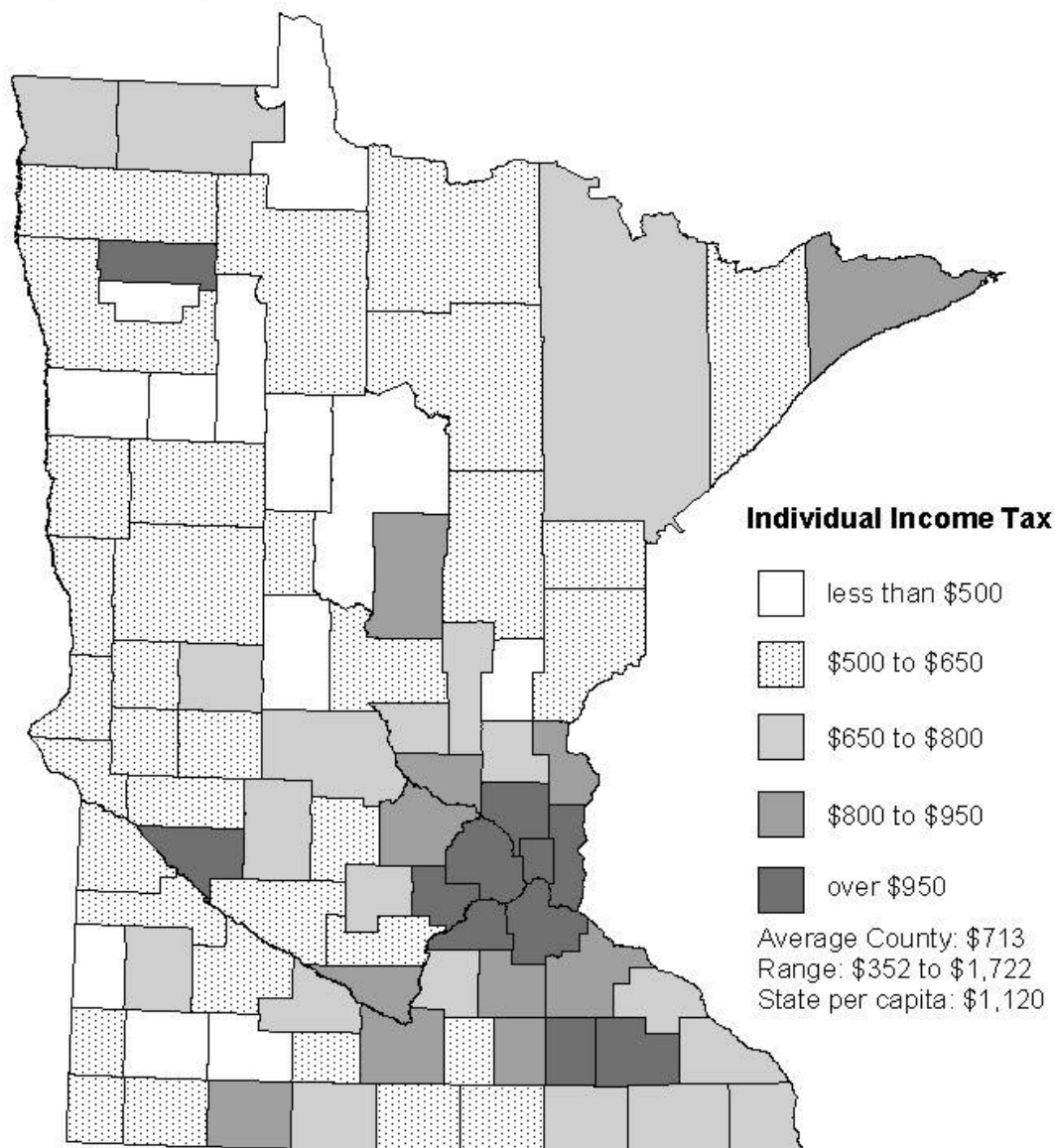
Recent Law Changes

Minnesota conformed with all major changes made in the federal tax code in 1994, 1995, 1998, and 2000. Recent changes included taxing up to 85 percent of Social Security income for middle- and upper-income taxpayers, conforming to federal IRA expansions, and extending the exclusion for employer-provided education assistance.

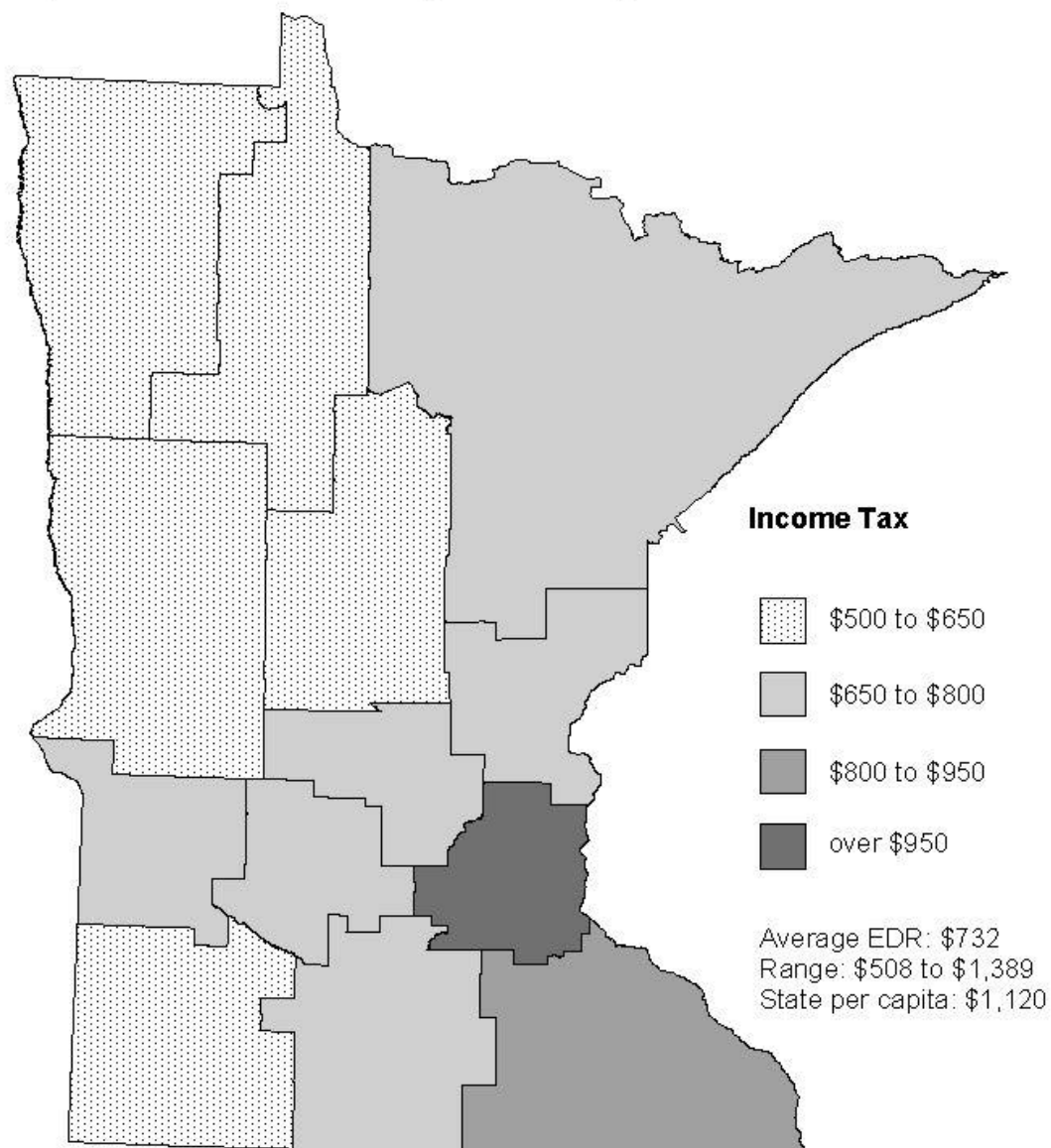
In 1998 Minnesota authorized a K-12 education expense credit of up to \$2,000 for families with incomes under \$33,500, and expanded the existing K-12 education expense deduction as well as extending it to nonitemizers.

In 1999 Minnesota reduced its income tax rates to 5.5 percent, 7.25 percent, and 8 percent, and in 2000 further reduced the rates to 5.35 percent, 7.05 percent, and 7.85 percent.

Individual Income Tax per capita, 1998 by County



Individual Income Tax per capita, 1998 by Economic Development Region



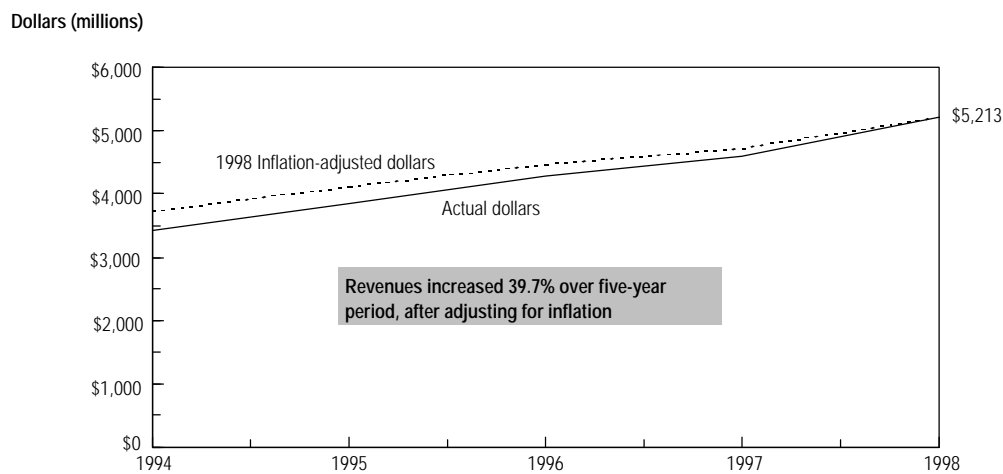
The Past Five Years of Individual Income Tax

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

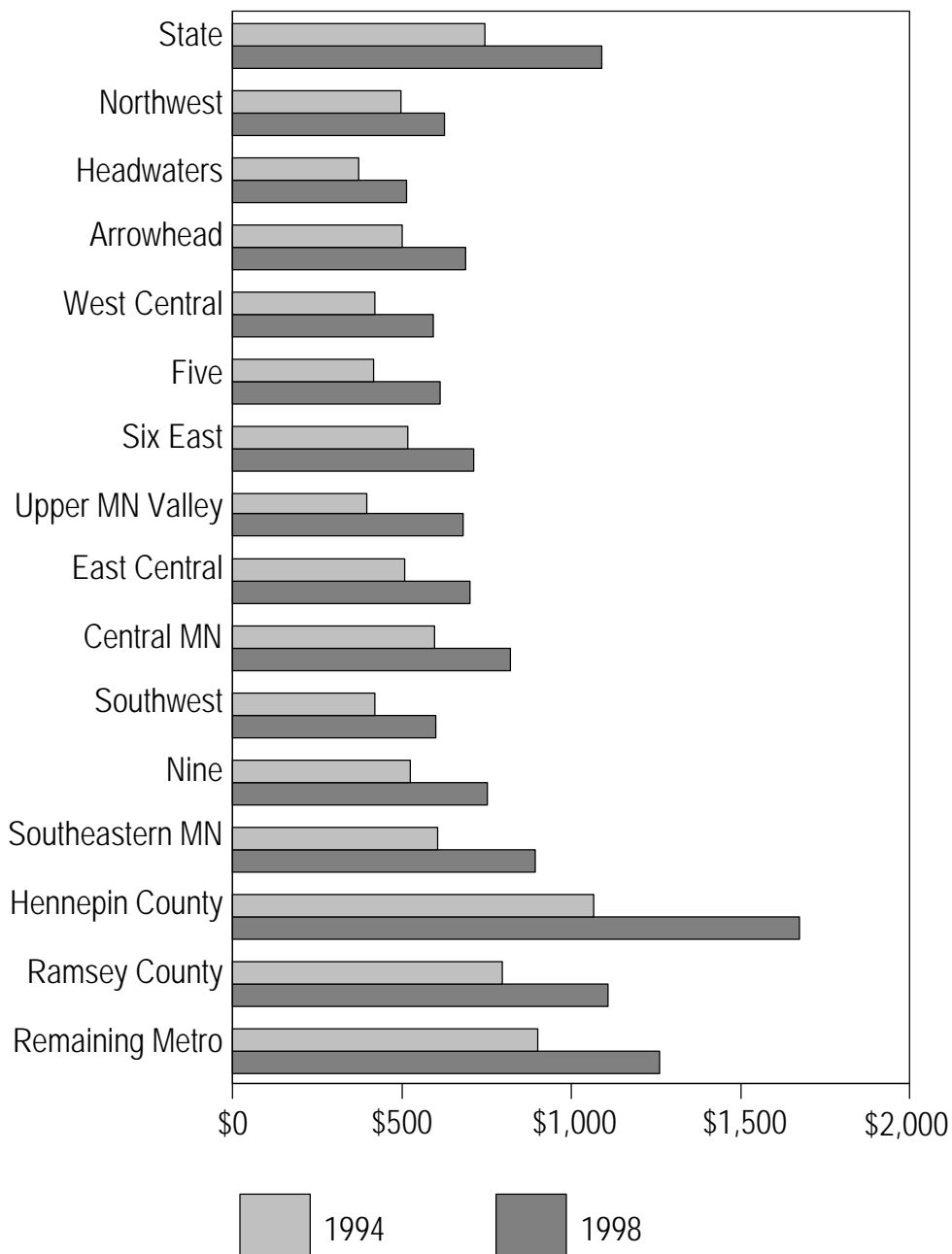
Individual Income Tax, Residents Only: 1994 to 1998

| | Current dollars, in thousands | | | | | |
|-----------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| State | 1994 | 1995 | 1996 | 1997 | 1998 | 5-Yr. Chg. Tax |
| | \$3,410,838 | \$3,857,043 | \$4,287,447 | \$4,598,144 | \$5,213,111 | 53% |
| Northern Regions | | | | | | |
| Northwest (1) | 45,177 | 46,471 | 51,880 | 52,469 | 56,244 | 24 |
| Headwaters (2) | 25,918 | 27,164 | 29,903 | 33,529 | 37,599 | 45 |
| Arrowhead (3) | 158,139 | 171,728 | 187,738 | 202,297 | 220,473 | 39 |
| West Central (4) | 85,103 | 92,155 | 102,406 | 112,401 | 123,443 | 45 |
| Five (5) | 57,237 | 61,747 | 68,297 | 77,229 | 89,319 | 56 |
| East Central (7E) | 59,769 | 65,171 | 73,707 | 76,711 | 90,761 | 52 |
| Southern Regions | | | | | | |
| Six East (6E) | 58,113 | 64,872 | 71,537 | 77,055 | 82,624 | 42 |
| Upper MN Valley (6W) | 19,869 | 22,408 | 24,827 | 28,748 | 34,621 | 74 |
| Central MN (7W) | 168,415 | 178,806 | 197,944 | 229,322 | 255,470 | 52 |
| Southwest (8) | 52,091 | 58,047 | 63,854 | 69,127 | 74,392 | 43 |
| Nine (9) | 114,849 | 124,893 | 138,046 | 153,234 | 167,858 | 46 |
| Southeastern MN (10) | 264,223 | 286,047 | 320,294 | 345,889 | 399,899 | 51 |
| Total Nonmetro | \$1,108,901 | \$1,318,387 | \$1,330,436 | \$1,458,011 | \$1,632,704 | 47% |
| Metro Region | | | | | | |
| Hennepin County | 1,127,766 | 1,257,786 | 1,419,064 | 1,562,250 | 1,811,205 | 61 |
| Ramsey County | 392,351 | 425,107 | 504,393 | 504,933 | 551,811 | 41 |
| Remaining Metro | 781,820 | 855,762 | 1,033,554 | 1,072,950 | 1,217,391 | 56 |
| Total Metro | \$2,301,937 | \$2,538,656 | \$2,957,011 | \$3,140,133 | \$3,580,407 | 56% |

Statewide Income Tax



Per Capita Individual Income Tax 1994 and 1998



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 January 1, 1983. (See recent 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 1998 Sales/Use Tax: \$3.4 billion

A total of \$3,370,985,346 in sales/use taxes was collected during calendar year 1998. However, the net amount of sales/use tax after the reduction of all refunds (including capital equipment refunds of \$198.8 million) was \$3,172,234,108. The tax amounts contained in this report exclude any local sales taxes that cities impose (local sales taxes are primarily to support economic development and tourism). The amounts shown in the tables are net of the capital equipment refund.

For calendar year 1997, the Department of Revenue did not tabulate sales tax receipts by county.⁹ For purposes of this report, the statewide total 1997 amount shown in the historical table on page 90 was allocated to counties based on the distribution of sales tax by county in calendar year 1996. In addition, the 1997 statewide total amount contained in last year's report has been revised and the corrected amount is shown in the historical table on page 90.

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

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

⁹ The department shifted to a new sales tax system in 1997 and resumed tabulating by county in 1998.

Law Changes

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

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

Capital Equipment Refunds

The amount of sales/use tax allocated to Minnesota is adjusted for capital equipment refunds made to taxpayers. The total amount of capital equipment refunds (for 1998, it is \$198.8 million) is allocated to counties based on the ratio of each county’s mining and manufacturing payroll to the total statewide mining and manufacturing payroll. The data in the historical table and graph on page 90 have been adjusted to reflect refund claims made.

Amounts Not Allocated to Minnesota

A significant amount of sales/use taxes are collected from returns filed by out-of-state taxpayers. However, this amount is included in the overall state total of \$3.172 billion shown below. This amount was not allocated to Minnesota in this report since the taxpayer’s residence and/or place of business is unknown, and is not included in the five-year historical table on page 90.

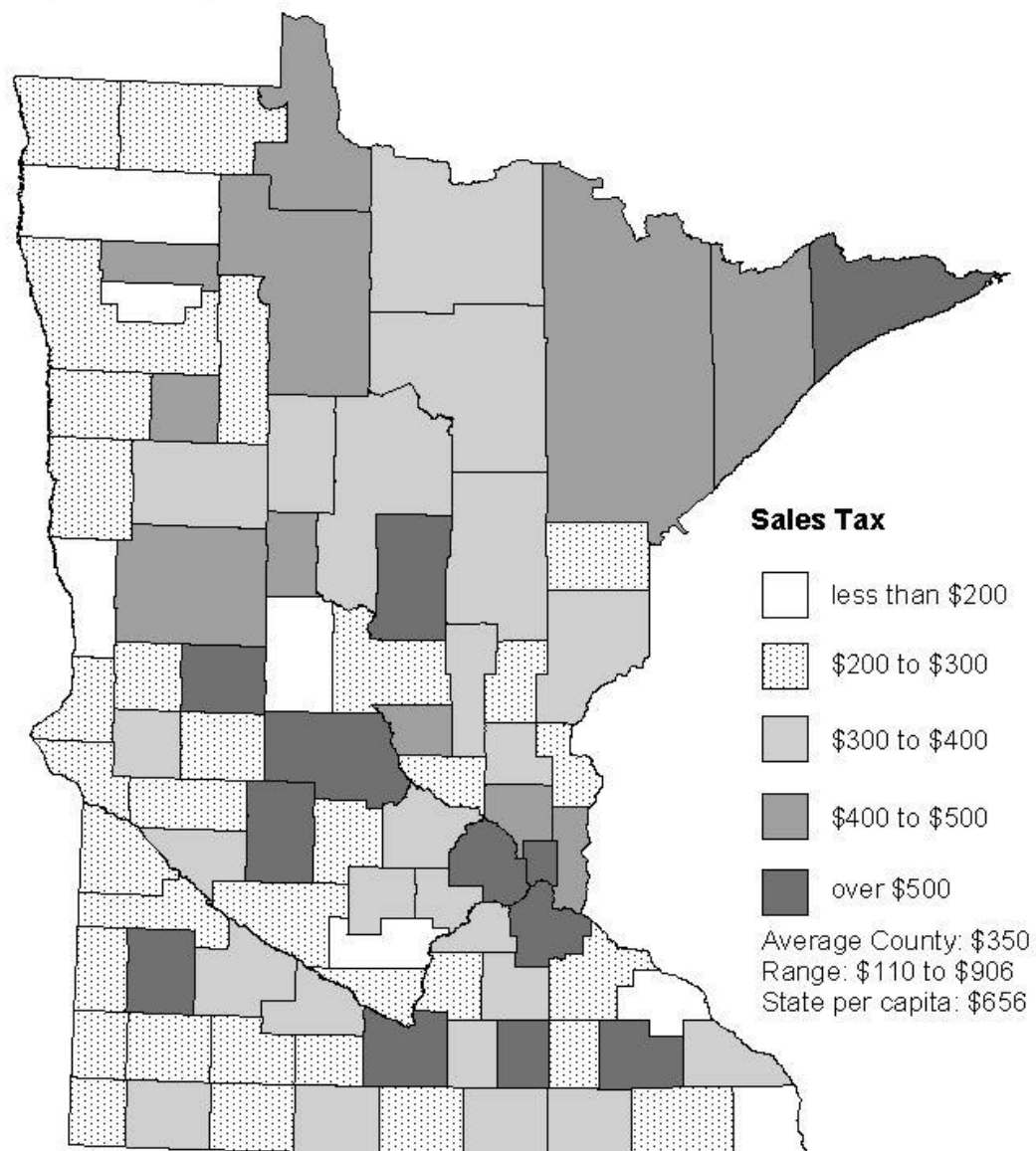
The amount not allocated to Minnesota has been increasing significantly both in terms of absolute dollars and its overall percentage. The table below lists the amounts and percentages for the past seven years.

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

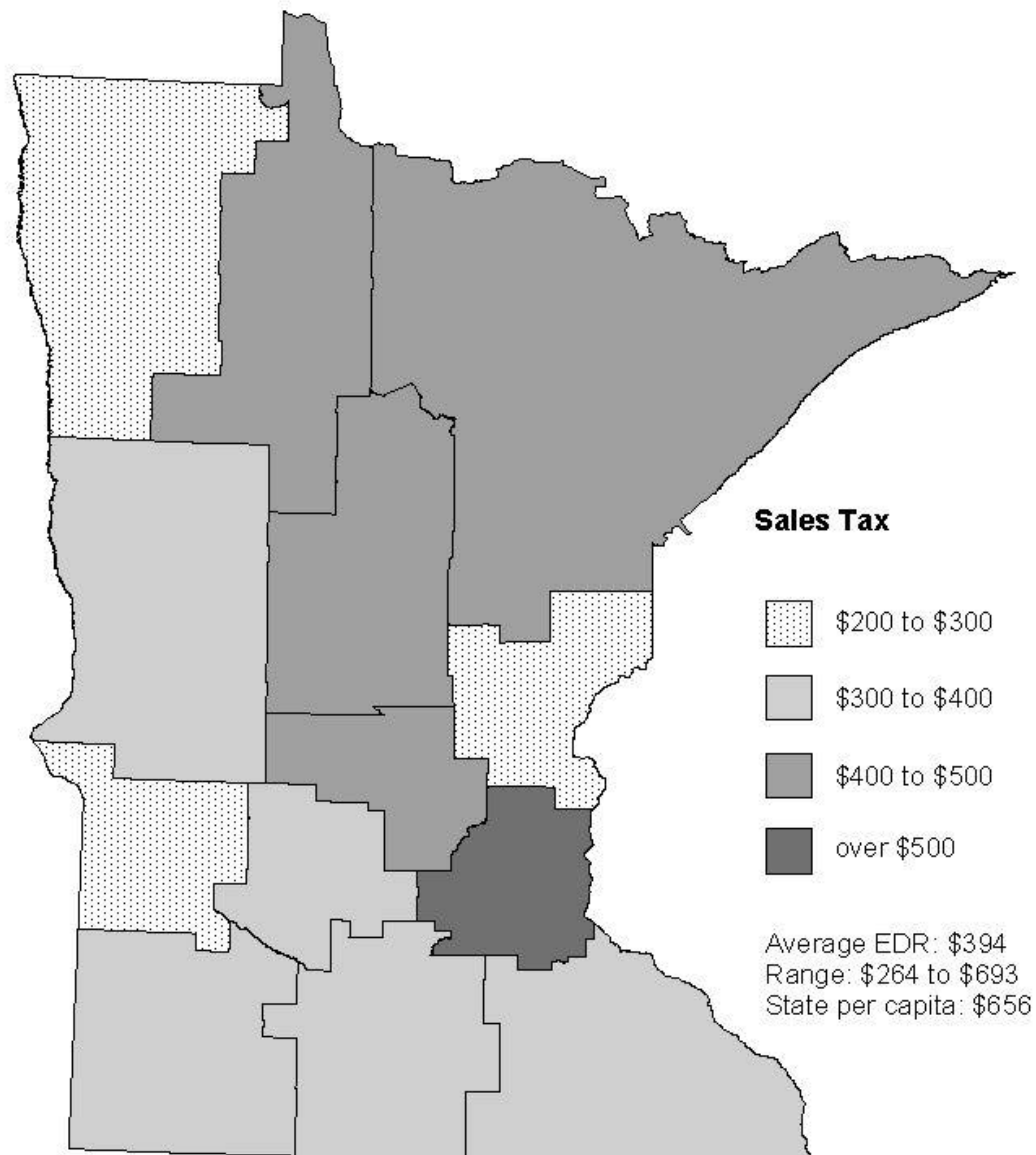
| Year | Allocated to Minnesota | | Not Allocated to Minnesota | | Total |
|-------------|------------------------|---------|----------------------------|---------|-------------|
| | Amount | Percent | Amount | Percent | |
| 1992 | \$2,012,144 | 90.8% | \$203,593 | 9.2% | \$2,215,737 |
| 1993 | 2,116,144 | 89.8 | 240,321 | 10.2 | 2,356,465 |
| 1994 | 2,257,025 | 87.2 | 330,616 | 12.8 | 2,587,641 |
| 1995 | 2,319,900 | 85.2 | 402,131 | 14.8 | 2,722,031 |
| 1996 | 2,444,200 | 87.1 | 361,238 | 12.9 | 2,805,438 |
| 1997 (est.) | 2,578,178 | 87.0 | 386,485 | 13.0 | 2,964,663 |
| 1998 | 2,673,420 | 84.3 | 498,814 | 15.7 | 3,172,234 |

Most of these dollars are sales made by out-of-state businesses to Minnesota residents, which are reported on a single non-Minnesota return. As that amount grows, it becomes more and more of a concern that it should somehow be allocated to the various Minnesota counties. In 1998, non-Minnesota sales/use tax increased by 29 percent over the previous year's estimated amount, from \$386 million to \$499 million (see table on previous page).

Sales Tax per capita, 1998 by County



Sales Tax per capita, 1998 by Economic Development Region



The Past Five Years of Sales/Use Tax

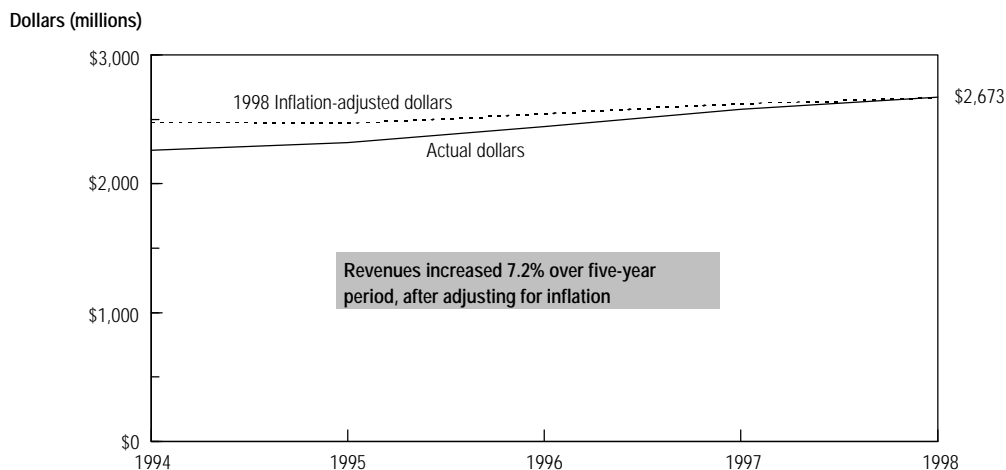
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Sales/Use Tax, Residents Only: 1994 to 1998

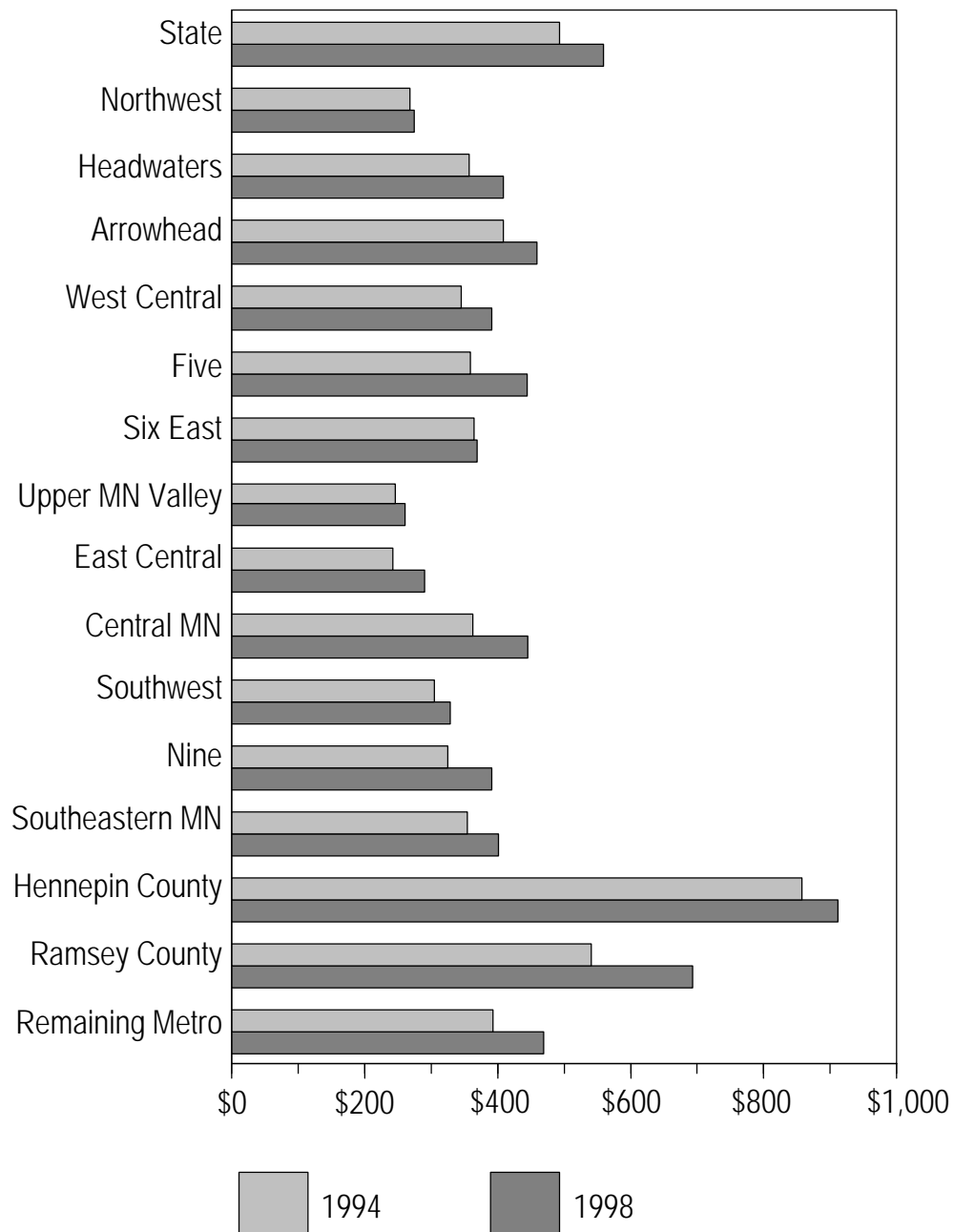
Current dollars, in thousands

| State | 1994 | 1995 | 1996 | 1997 | 1998 | 5-Yr. Chg. Tax |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| | \$2,257,025 | \$2,319,900 | \$2,444,200 | \$2,578,178 | \$2,673,420 | 18% |
| Northern Regions | | | | | | |
| Northwest (1) | 24,294 | 23,412 | 25,271 | 26,680 | 24,634 | 1 |
| Headwaters (2) | 24,807 | 27,902 | 27,342 | 29,146 | 29,809 | 20 |
| Arrowhead (3) | 128,542 | 133,541 | 140,033 | 148,180 | 146,891 | 14 |
| West Central (4) | 70,018 | 69,554 | 75,878 | 80,430 | 81,309 | 16 |
| Five (5) | 49,509 | 49,091 | 58,048 | 61,649 | 64,554 | 30 |
| East Central (7E) | 28,638 | 29,679 | 34,307 | 36,300 | 37,477 | 31 |
| Southern Regions | | | | | | |
| Six East (6E) | 40,888 | 40,314 | 45,052 | 47,040 | 42,994 | 5 |
| Upper MN Valley (6W) | 12,364 | 11,940 | 13,212 | 13,930 | 13,265 | 7 |
| Central MN (7W) | 102,341 | 104,202 | 120,818 | 127,681 | 138,886 | 36 |
| Southwest (8) | 37,784 | 38,518 | 41,086 | 43,534 | 40,767 | 8 |
| Nine (9) | 71,305 | 69,847 | 79,514 | 83,926 | 87,381 | 23 |
| Southeastern MN (10) | 153,955 | 151,539 | 161,794 | 169,076 | 179,578 | 17 |
| Total Nonmetro | \$744,445 | \$749,537 | \$822,355 | \$867,573 | \$887,546 | 19% |
| Metro Region | | | | | | |
| Hennepin County | 905,498 | 936,876 | 925,685 | 979,738 | 986,729 | 9 |
| Ramsey County | 266,317 | 273,973 | 312,005 | 326,304 | 345,661 | 30 |
| Remaining Metro | 340,766 | 359,515 | 384,155 | 404,564 | 453,484 | 33 |
| Total Metro | \$1,512,581 | \$1,570,363 | \$1,621,844 | \$1,710,605 | \$1,785,874 | 18% |

Statewide Sales/Use Tax



Per Capita Sales/Use Tax 1994 and 1998



Motor Vehicle Sales Tax

Program Description

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

Tax Amount and Reporting

Calendar Year 1998 Motor Vehicle Sales Tax: \$454.1 million

The total 1998 motor vehicle sales tax is \$454,073,915. 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.

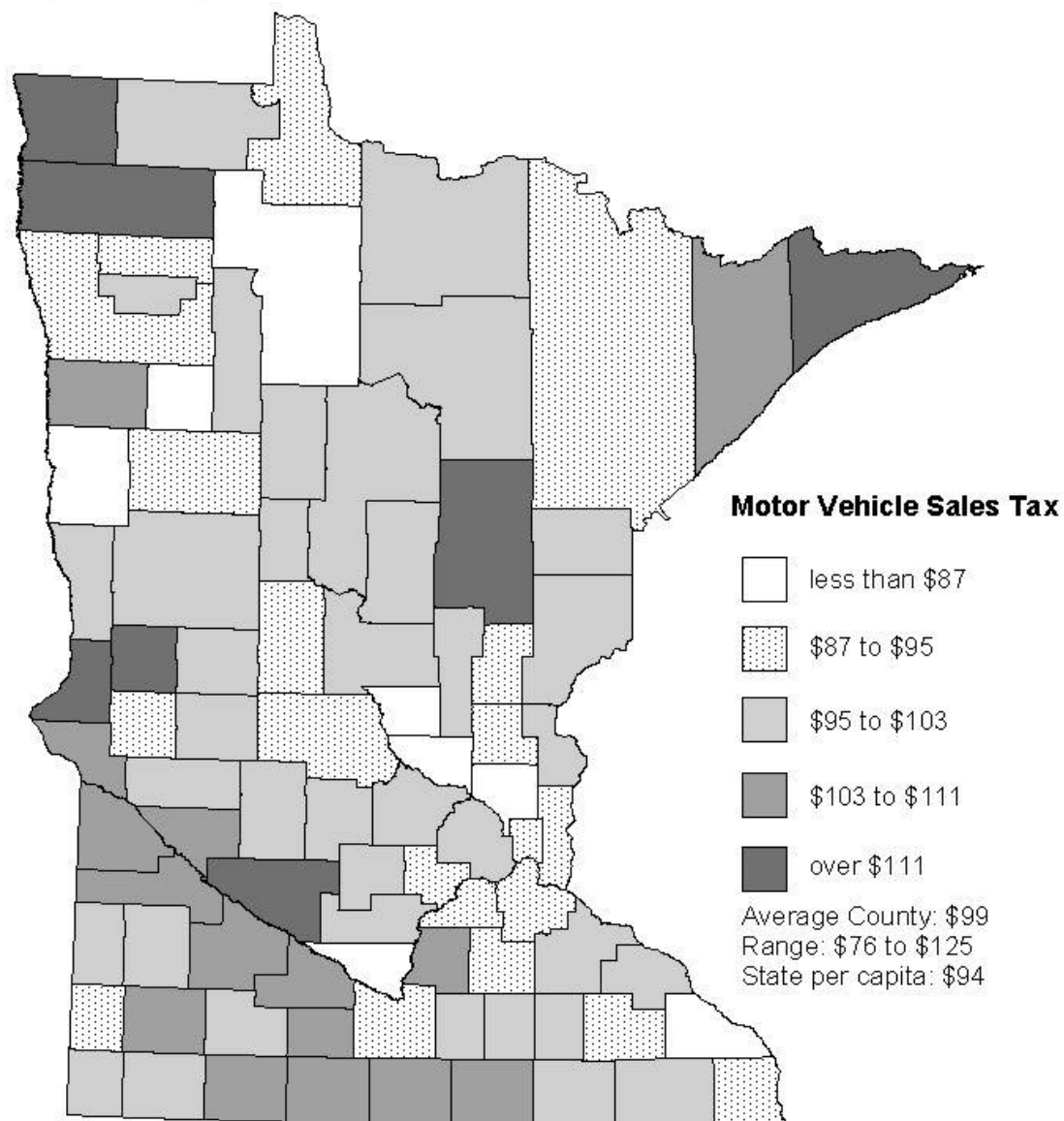
Two main factors were used in determining an estimated tax amount for each county. First, the number of passenger vehicles and pickup trucks registered in each county in 1998 was obtained from the Department of Public Safety. Registrations within each county are a good indicator of where the owners of the vehicles live. No weighting was attempted based upon the differences in the market value of the vehicles amount counties.

Secondly, the distribution of motor vehicle license tax by county as provided by the Department of Public Safety was used as a proxy for the value of vehicles purchased. This data first became available in 1999, previous years' distributions were used to adjust the figures in the historical table on page 96 so that it is 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 \$454.1 million tax revenue to the 87 counties.

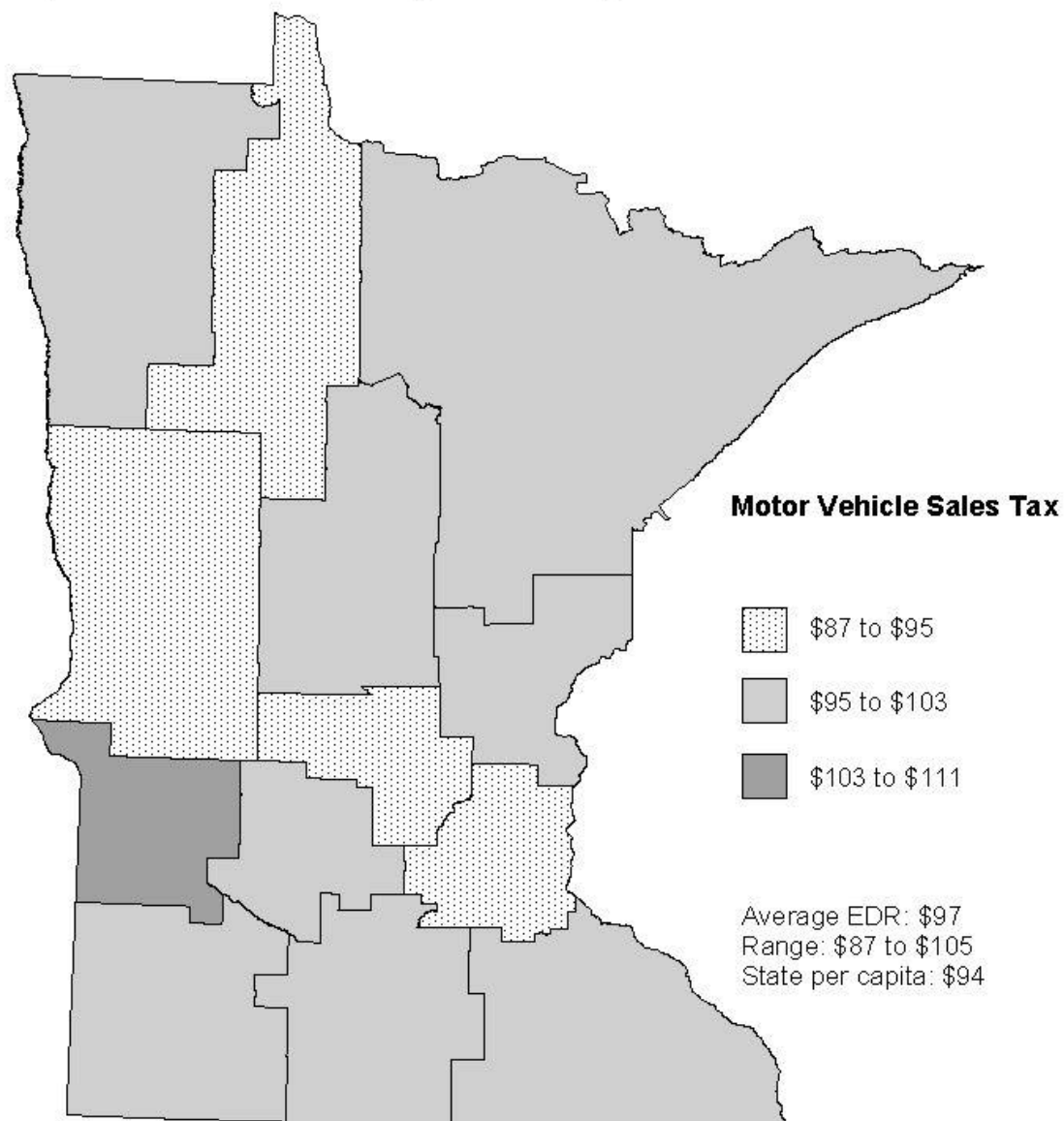
Motor vehicle sales tax data was obtained from the Department of Revenue.

Motor Vehicle Sales Tax per capita, 1998 by County*



* The proportion of the population that owns at least one motor vehicle varies from county to county. Although it may be more appropriate to display the information on a per vehicle basis, the data is not readily available at that level.

Motor Vehicle Sales Tax per capita, 1998 by Economic Development Region



The Past Five Years of the Motor Vehicle Sales Tax

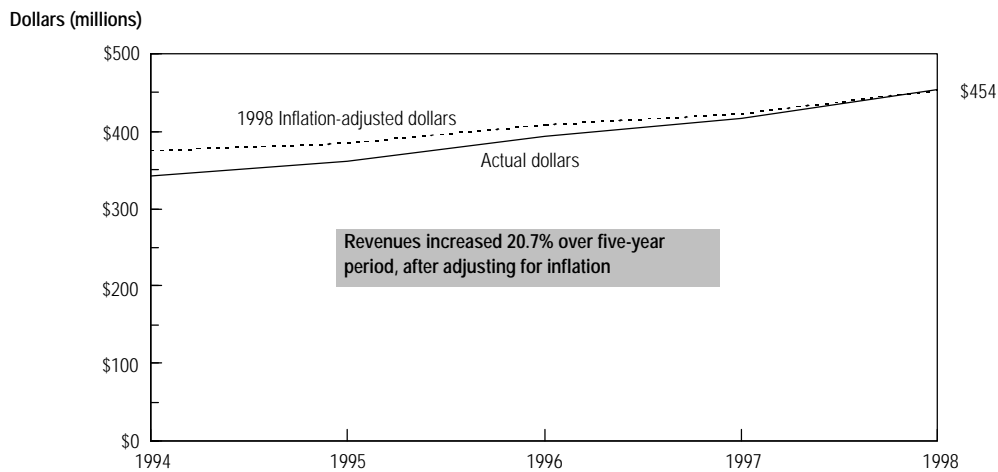
The table below shows the distributions of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle excise tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle Sales Tax: 1994 to 1998

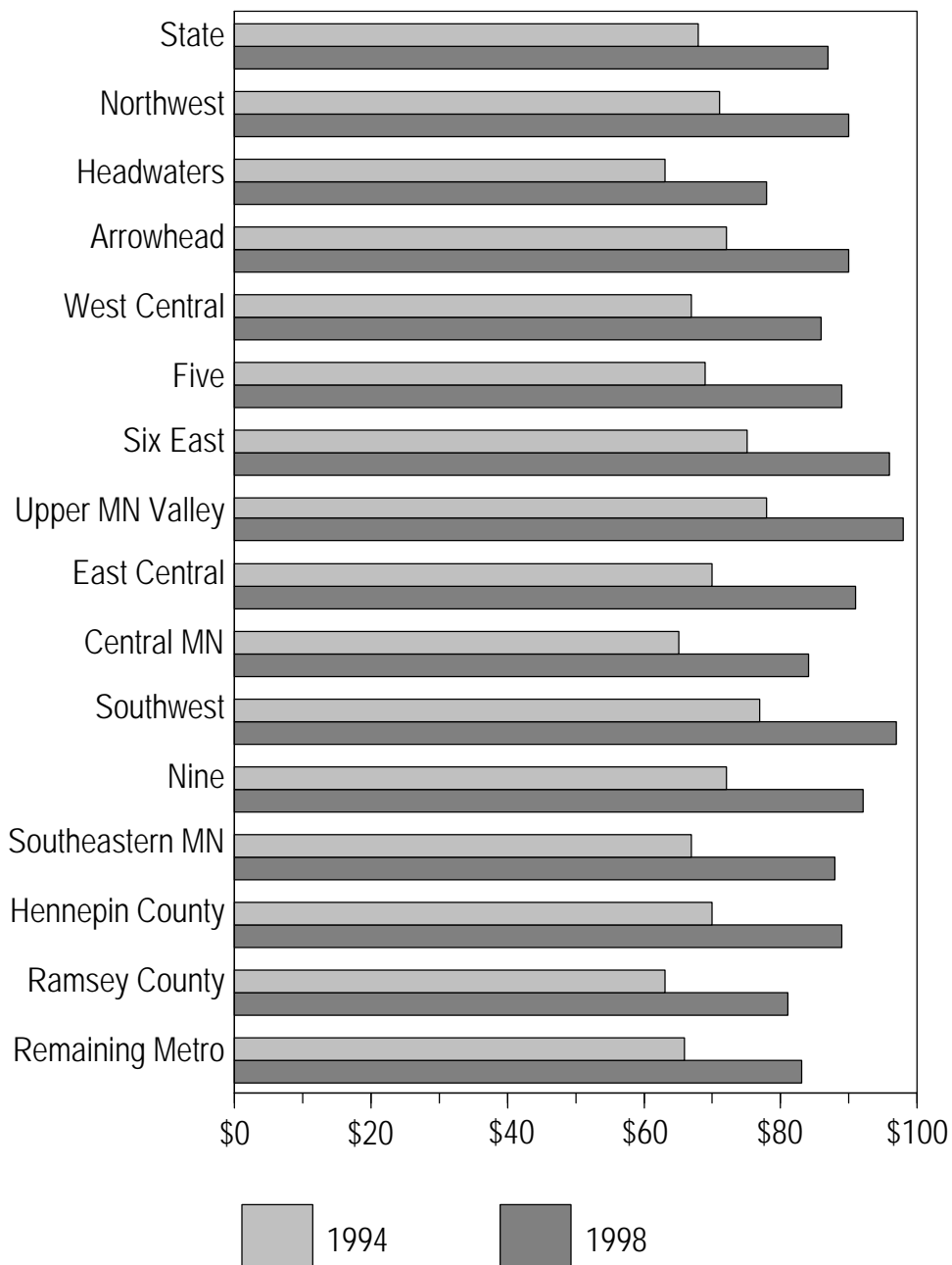
Current dollars, in thousands

| State | 1994 | 1995 | 1996 | 1997 | 1998 | 5-Yr. Chg. Tax |
|-----------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | \$342,451 | \$361,244 | \$392,889 | \$416,526 | \$454,074 | 33% |
| Northern Regions | | | | | | |
| Northwest (1) | 6,990 | 7,402 | 7,635 | 8,070 | 8,858 | 27 |
| Headwaters (2) | 4,816 | 5,112 | 5,274 | 5,671 | 6,407 | 33 |
| Arrowhead (3) | 24,639 | 25,573 | 27,338 | 28,892 | 31,109 | 26 |
| West Central (4) | 14,997 | 15,831 | 16,880 | 17,875 | 19,635 | 31 |
| Five (5) | 10,542 | 11,375 | 12,037 | 12,908 | 14,525 | 38 |
| East Central (7E) | 9,150 | 9,871 | 10,788 | 11,828 | 13,122 | 43 |
| Southern Regions | | | | | | |
| Six East (6E) | 9,174 | 9,665 | 10,608 | 11,160 | 11,855 | 29 |
| Upper MN Valley (6W) | 4,262 | 4,459 | 4,789 | 5,000 | 5,288 | 24 |
| Central MN (7W) | 20,492 | 21,919 | 24,472 | 26,214 | 29,053 | 42 |
| Southwest (8) | 10,351 | 10,765 | 11,601 | 12,051 | 12,616 | 22 |
| Nine (9) | 17,008 | 17,785 | 19,411 | 20,593 | 21,970 | 29 |
| Southeastern MN (10) | 33,083 | 34,771 | 36,563 | 39,515 | 43,342 | 31 |
| Total Nonmetro | \$165,504 | \$174,528 | \$187,397 | \$199,777 | \$217,779 | 32% |
| Metro Region | | | | | | |
| Hennepin County | 79,797 | 84,010 | 91,977 | 96,500 | 104,592 | 31 |
| Ramsey County | 33,802 | 35,404 | 38,492 | 40,503 | 43,385 | 28 |
| Remaining Metro | 63,349 | 67,302 | 75,023 | 79,746 | 88,317 | 39 |
| Total Metro | \$176,948 | \$186,716 | \$205,492 | \$216,749 | \$236,295 | 34% |

Statewide Motor Vehicle Sales Tax



Per Capita Motor Vehicle Sales Tax 1994 and 1998



Motor Vehicle License Tax

Program Description

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

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

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

Tax Amount and Reporting

Calendar Year 1998 Motor Vehicle License Tax: \$517.9 million

The total motor vehicle license registration tax for calendar year 1998 was \$517,939,087. 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 prepared by the Department of Public Safety. The previous four years' data have been adjusted on past years' Department of Public Safety estimates, so that the data in the historical table and graph on page 102 are consistent.

Revenue from this tax, like revenue from the motor fuels tax, is deposited in the Highway User Tax Distribution Fund. (See page 105 for description of the allocation of the Highway User Tax Distribution Fund.)

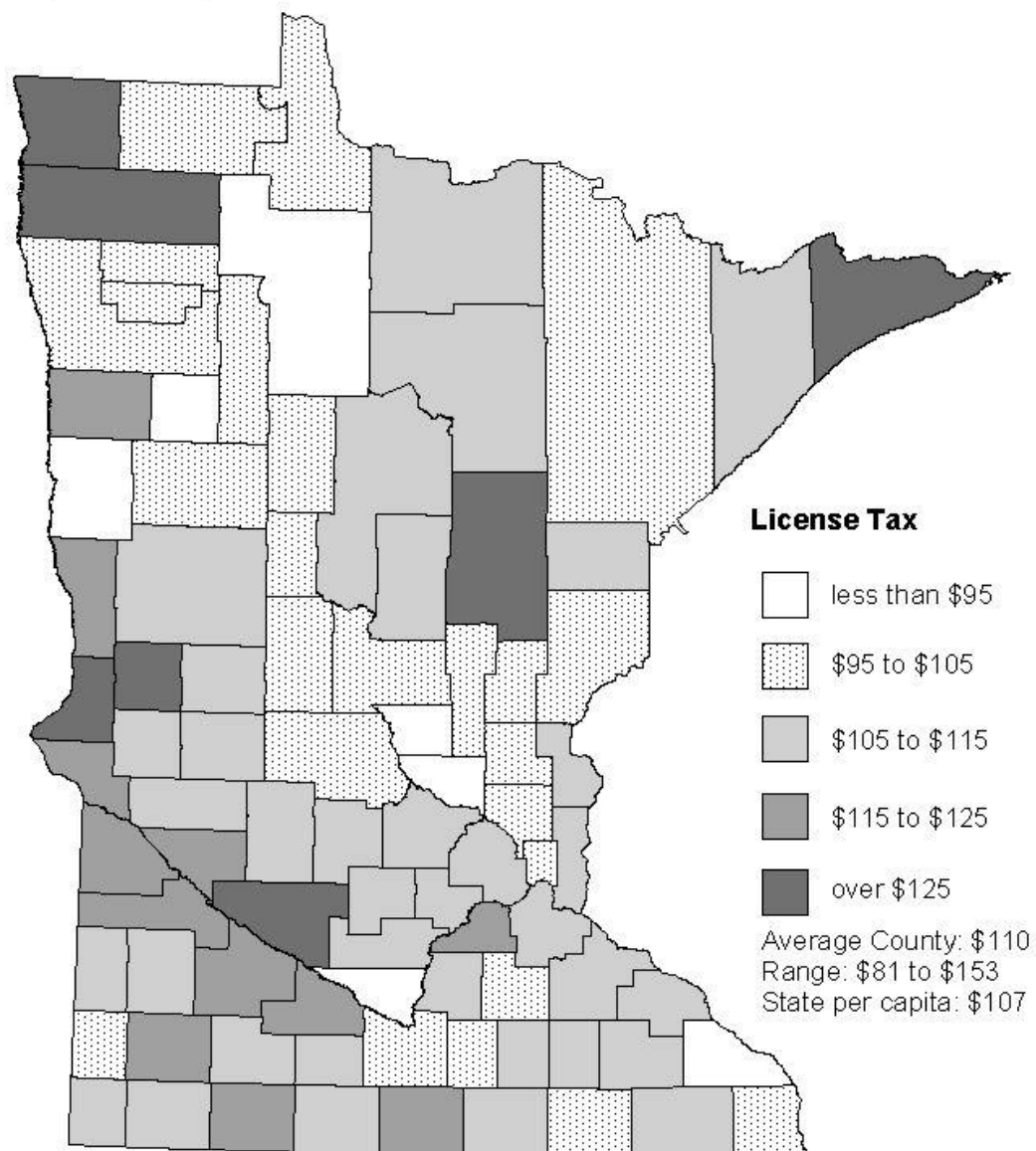
The statewide motor vehicle license tax amount was obtained from the Department of Revenue.

Recent Law Changes

The 2000 Legislature enacted a change to decrease the motor vehicle license tax beginning in June 2000. This reduction was estimated to cost \$147.4 million in fiscal year 2001. The table below summarizes the changes.

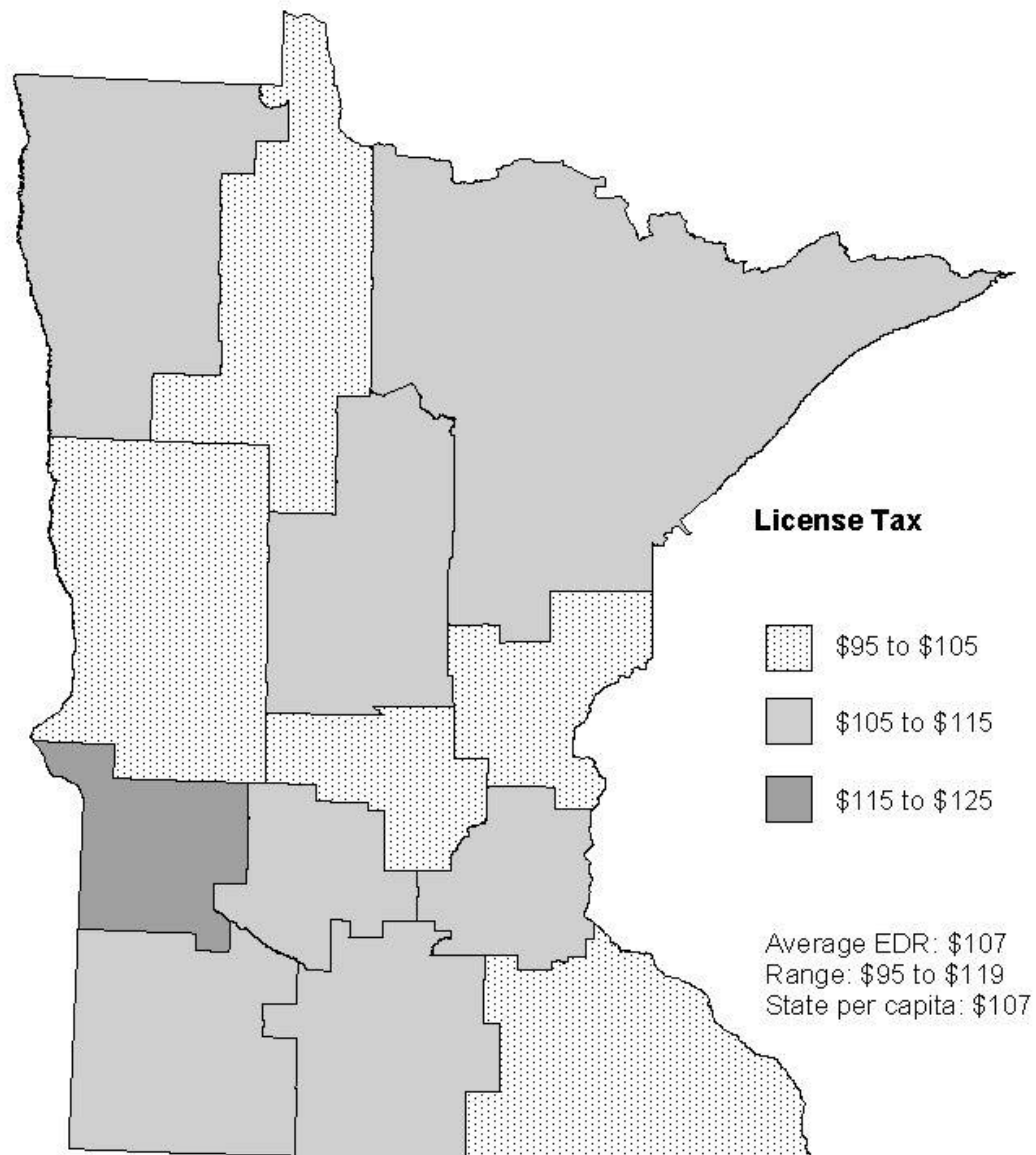
| Year of vehicle life | Flat tax | Plus | Total tax not to exceed |
|-----------------------------|-----------------|---------------------|--------------------------------|
| 1 | \$10 | 1.25% of base value | \$10 + 1.25% of total value |
| 2 | \$10 | 1.25% of base value | \$189 |
| 3-10 | \$10 | 1.25%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

Motor Vehicle License Tax per capita, 1998 by County*



* The proportion of the population that owns at least one motor vehicle varies from county to county. Although it may be more appropriate to display the information on a per vehicle basis, the data is not readily available at that level.

Motor Vehicle License Tax per capita, 1998 by Economic Development Region



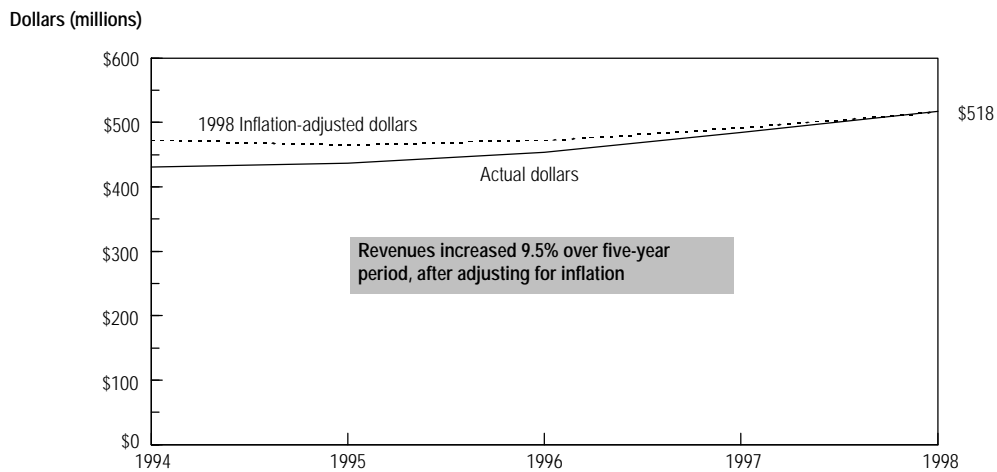
The Past Five Years of the Motor Vehicle License Tax

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.

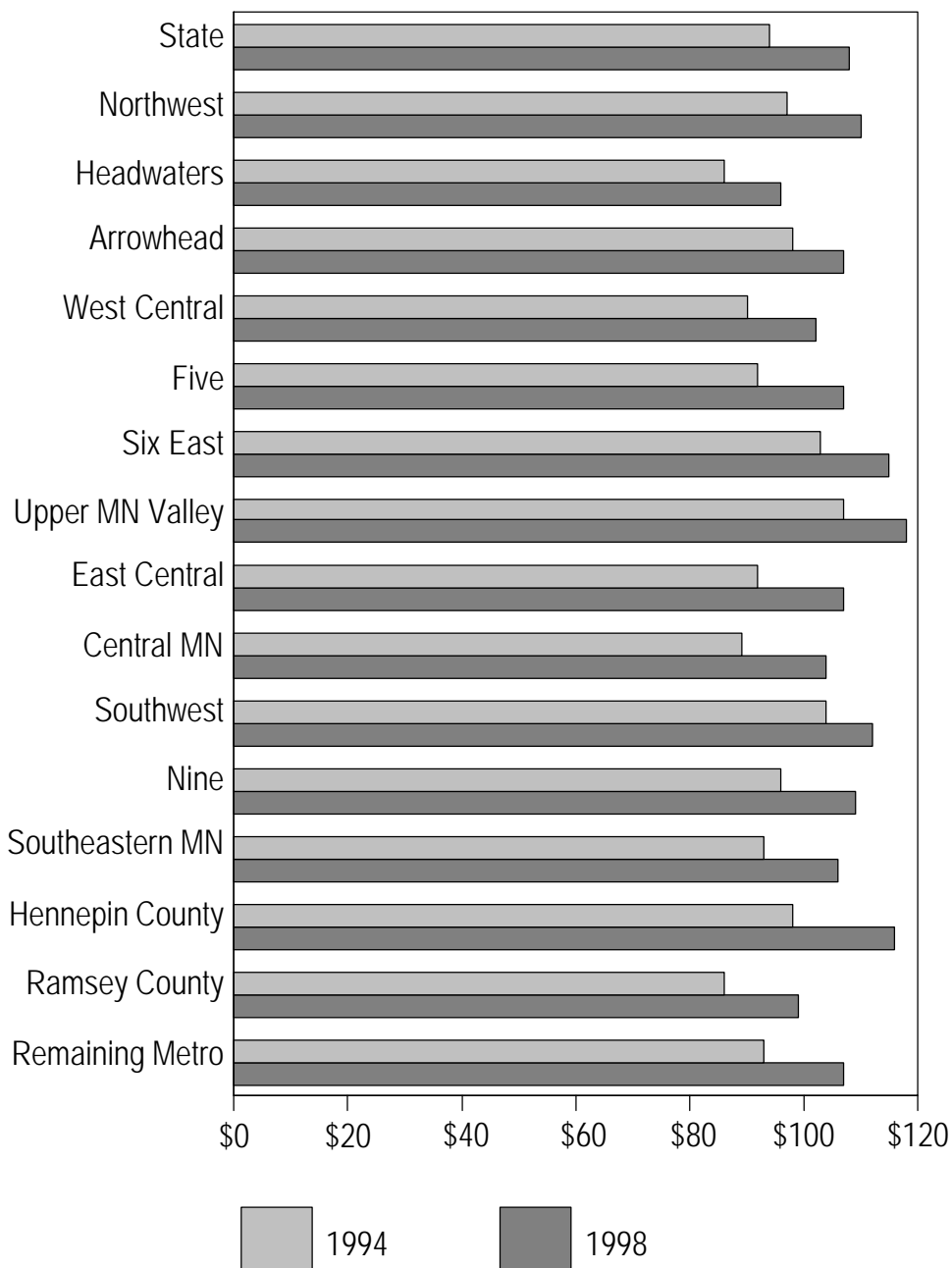
Motor Vehicle License Tax: 1994 to 1998

| Current dollars, in thousands | | | | | | |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| State | 1994 | 1995 | 1996 | 1997 | 1998 | 5-Yr. Chg. Tax |
| | \$430,306 | \$437,207 | \$454,054 | \$485,117 | \$517,939 | 20% |
| Northern Regions | | | | | | |
| Northwest (1) | 8,791 | 8,875 | 8,781 | 9,299 | 9,859 | 12 |
| Headwaters (2) | 5,957 | 6,041 | 5,951 | 6,416 | 7,007 | 18 |
| Arrowhead (3) | 30,744 | 30,568 | 30,909 | 32,642 | 34,261 | 11 |
| West Central (4) | 18,191 | 18,417 | 18,792 | 19,999 | 21,316 | 17 |
| Five (5) | 12,651 | 13,100 | 13,246 | 14,217 | 15,645 | 24 |
| East Central (7E) | 10,794 | 11,156 | 11,623 | 12,748 | 13,908 | 29 |
| Southern Regions | | | | | | |
| Six East (6E) | 11,528 | 11,690 | 12,216 | 12,979 | 13,403 | 16 |
| Upper MN Valley (6W) | 5,373 | 5,408 | 5,538 | 5,819 | 5,990 | 11 |
| Central MN (7W) | 24,993 | 25,686 | 27,382 | 29,536 | 32,286 | 29 |
| Southwest (8) | 12,834 | 12,842 | 13,157 | 13,721 | 13,954 | 9 |
| Nine (9) | 21,070 | 21,145 | 21,945 | 23,369 | 24,396 | 16 |
| Southeastern MN (10) | 40,343 | 40,723 | 40,818 | 44,194 | 47,517 | 18 |
| Total Nonmetro | \$203,268 | \$205,652 | \$210,359 | \$224,938 | \$239,542 | 18% |
| Metro Region | | | | | | |
| Hennepin County | 104,072 | 106,066 | 111,353 | 117,636 | 125,537 | 21 |
| Ramsey County | 42,316 | 42,789 | 44,230 | 47,156 | 49,508 | 17 |
| Remaining Metro | 80,650 | 82,701 | 88,112 | 95,387 | 103,352 | 28 |
| Total Metro | \$227,038 | \$231,556 | \$243,695 | \$260,179 | \$278,397 | 23% |

Statewide Motor Vehicle License Tax



Per Capita Motor Vehicle License Tax 1994 and 1998



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.¹⁰

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.¹¹

Tax Amount and Reporting

Calendar Year 1998 Motor Fuels Tax: \$550.3 million

The total net amount after refunds of the motor fuels tax for calendar year 1998 was \$550,281,388. This is the net amount after the distribution to the snowmobile, motorboat, forest roads, and all-terrain vehicles (ATV) accounts.

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

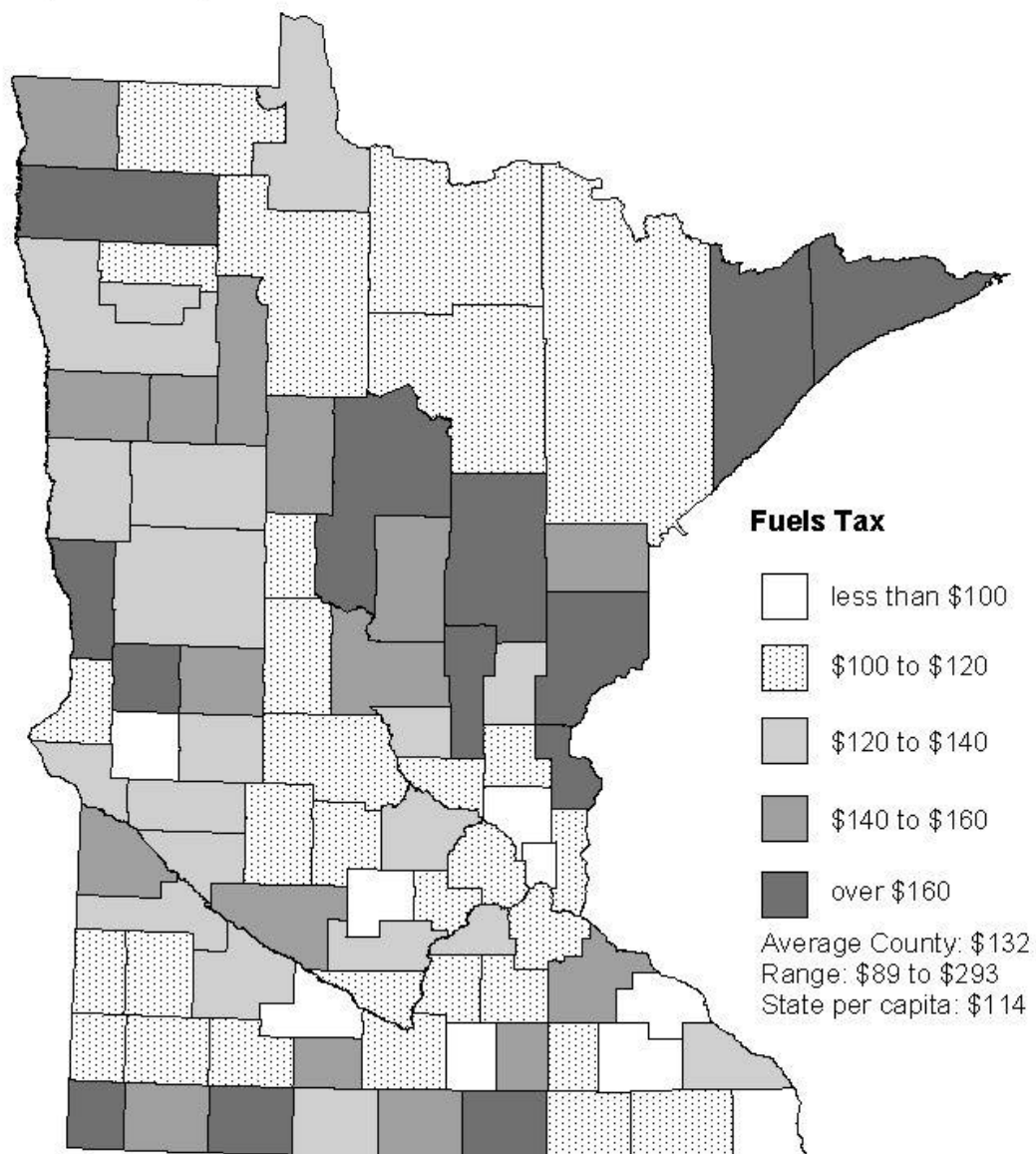
The highway aids listed in the tables estimate how much each area received from the above distribution. Like both the motor vehicle excise tax and the motor vehicle license tax, the amount of motor fuels tax paid by taxpayers in each county is unknown. For purposes of this report, an estimate was made for each county based upon the total number of vehicle miles traveled in each county in 1998 as a proportion of the total vehicle miles traveled with the state in 1998.

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

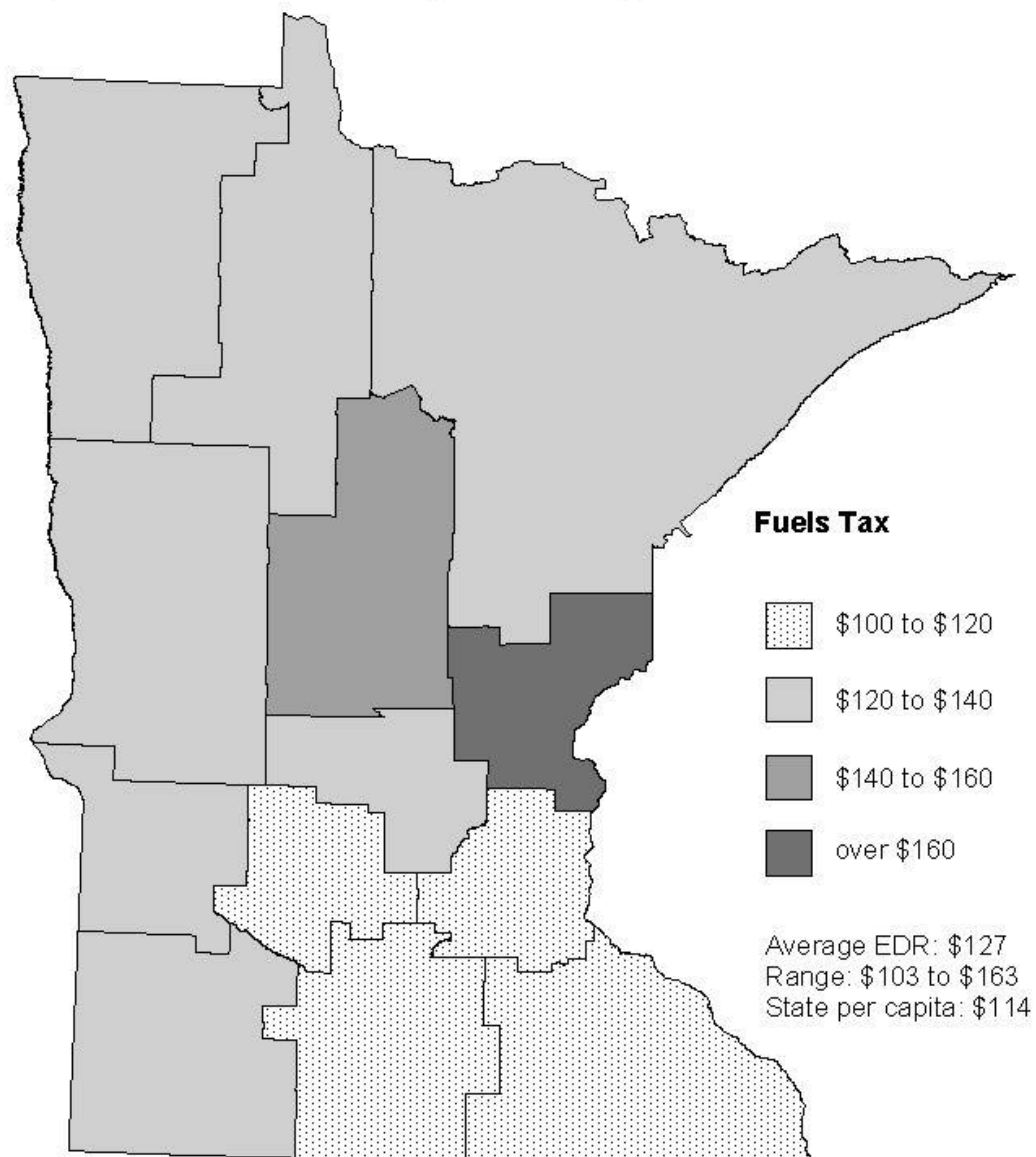
¹⁰ Alternative fuels such as liquefied natural gas and high-alcohol gasoline are taxed at rates proportional to relative energy content.

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

Motor Vehicle Fuels Tax per capita, 1998 by County



Motor Vehicle Fuels Tax per capita, 1998 by Economic Development Region



The Past Five Years of the Motor Vehicle Fuels Tax

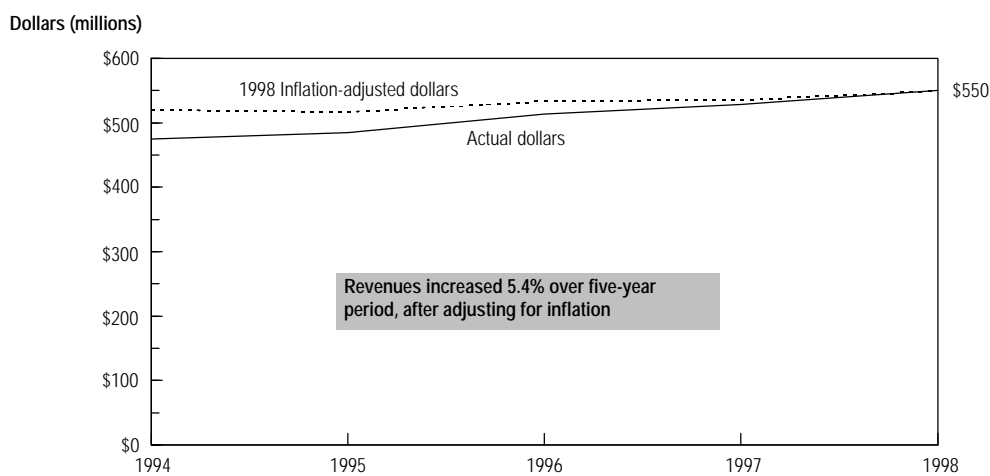
The table shows the distribution of the motor vehicle fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle fuels tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle Fuels Tax: 1994 to 1998

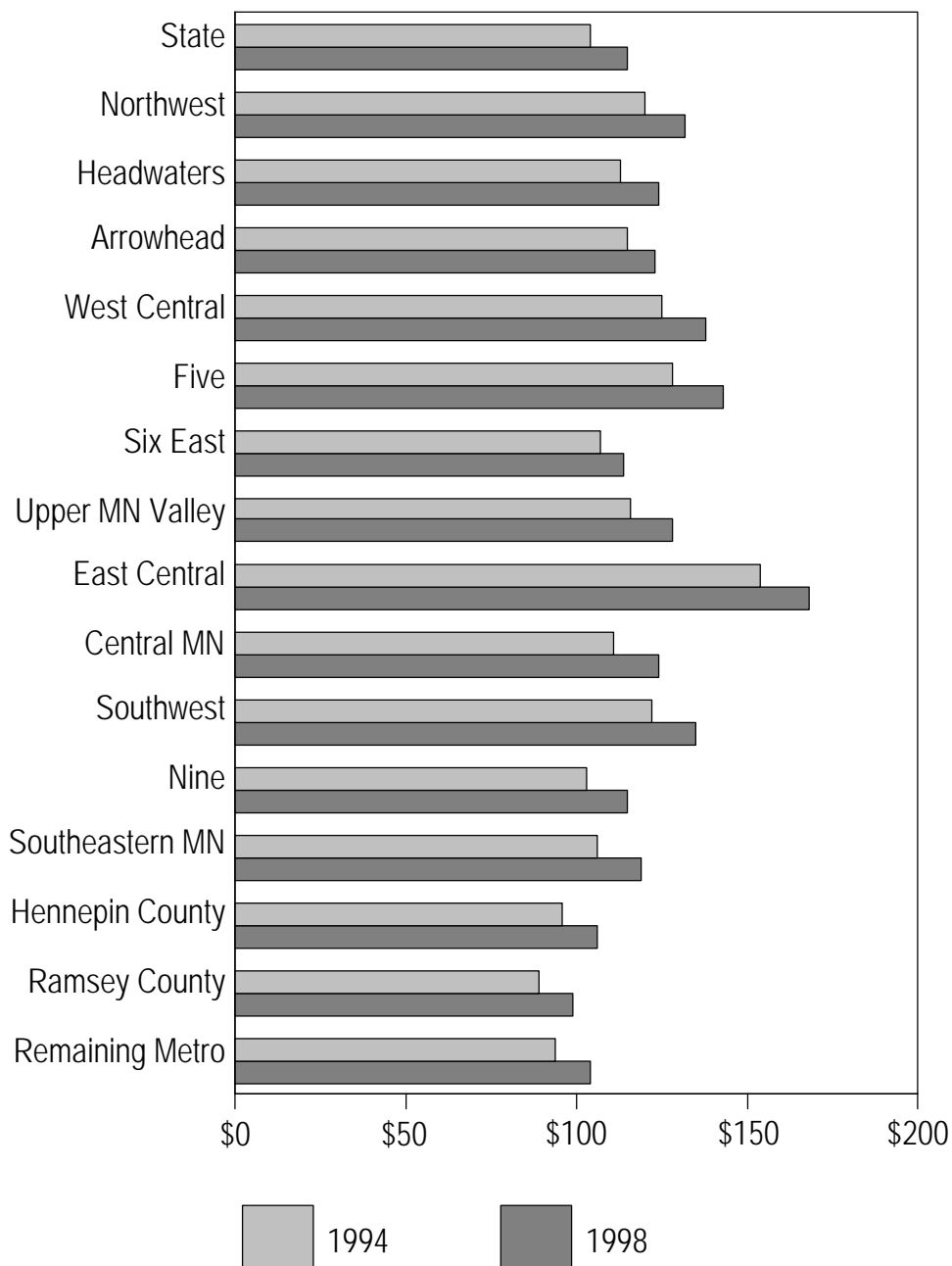
Current dollars, in thousands

| State | 1994 | 1995 | 1996 | 1997 | 1998 | 5-Yr. Chg. Tax |
|-----------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | \$475,083 | \$485,299 | \$513,277 | \$528,355 | \$550,281 | 16% |
| Northern Regions | | | | | | |
| Northwest (1) | 10,830 | 10,992 | 11,193 | 11,526 | 11,820 | 9 |
| Headwaters (2) | 7,839 | 8,245 | 8,402 | 8,643 | 9,048 | 15 |
| Arrowhead (3) | 36,150 | 36,298 | 38,316 | 39,654 | 39,389 | 9 |
| West Central (4) | 25,194 | 25,483 | 27,414 | 28,270 | 28,660 | 14 |
| Five (5) | 17,676 | 17,748 | 18,711 | 19,272 | 20,822 | 18 |
| East Central (7E) | 18,087 | 18,288 | 20,121 | 20,817 | 21,705 | 20 |
| Southern Regions | | | | | | |
| Six East (6E) | 12,014 | 12,167 | 12,570 | 12,951 | 13,243 | 10 |
| Upper MN Valley (6W) | 5,847 | 5,854 | 6,383 | 6,576 | 6,511 | 11 |
| Central MN (7W) | 31,193 | 32,173 | 34,333 | 35,795 | 38,612 | 24 |
| Southwest (8) | 15,099 | 15,267 | 16,210 | 16,686 | 16,708 | 11 |
| Nine (9) | 22,600 | 22,838 | 24,410 | 25,512 | 25,705 | 14 |
| Southeastern MN (10) | 46,306 | 47,114 | 49,703 | 51,363 | 53,285 | 15 |
| Total Nonmetro | \$248,835 | \$252,468 | \$267,767 | \$277,065 | \$285,508 | 15% |
| Metro Region | | | | | | |
| Hennepin County | 101,173 | 103,288 | 107,546 | 111,229 | 115,156 | 14 |
| Ramsey County | 43,814 | 44,213 | 46,957 | 47,885 | 49,227 | 12 |
| Remaining Metro | 81,260 | 85,331 | 91,007 | 92,176 | 100,391 | 24 |
| Total Metro | \$226,247 | \$232,831 | \$245,510 | \$251,290 | \$264,774 | 17% |

Statewide Motor Vehicle Fuels Tax



Per Capita Motor Vehicle Fuels Tax 1994 and 1998



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 70 percent and property and payroll 15 percent each.

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

Tax Amount and Reporting

1998 Corporate Income Tax: \$663.5 million

The corporation statistics presented in this report were tabulated from all current-year Minnesota corporation income tax returns filed during the calendar year ending December 31, 1998. (Primarily 1997 returns were filed in calendar year 1998.) The total statewide corporate tax amount of \$663,465,131 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.

Last year's report showed a total corporate income tax of \$587.1 million for returns filed in 1998. Due to the transition to a more modern system of processing corporate returns, the Department of Revenue has subsequently identified an additional \$76 million in liability for corporate returns filed in 1998. This year's report contains the updated total for 1998. The department does not yet have a statewide total for returns filed in 1999, so the revised 1998 amount of \$663.5 million is used as the latest available.

The corporate income tax data was obtained from the Department of Revenue's processing file. The location of each corporation's home office is not available on that file. Instead each county's total annual payroll, tabulated by the County Business Patterns (CBP), was used as an indicator of where the corporate tax was paid. (Government employment is excluded from the CBP data.) This method allowed allocation of the entire \$663 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.

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 Returns¹²

| Returns Filed in 1998 | # of Returns | % of Total | Tax Liability | % of Total | Average Tax |
|------------------------------|---------------------|-------------------|----------------------|-------------------|--------------------|
| Unitary Returns | 10,547 | 19.5% | \$491,360,598 | 74.1% | \$46,588 |
| Nonunitary Returns | <u>43,513</u> | <u>80.5</u> | <u>172,104,533</u> | <u>25.9</u> | <u>3,955</u> |
| Total | 54,060 | 100.0% | \$663,465,131 | 100.0% | \$12,273 |

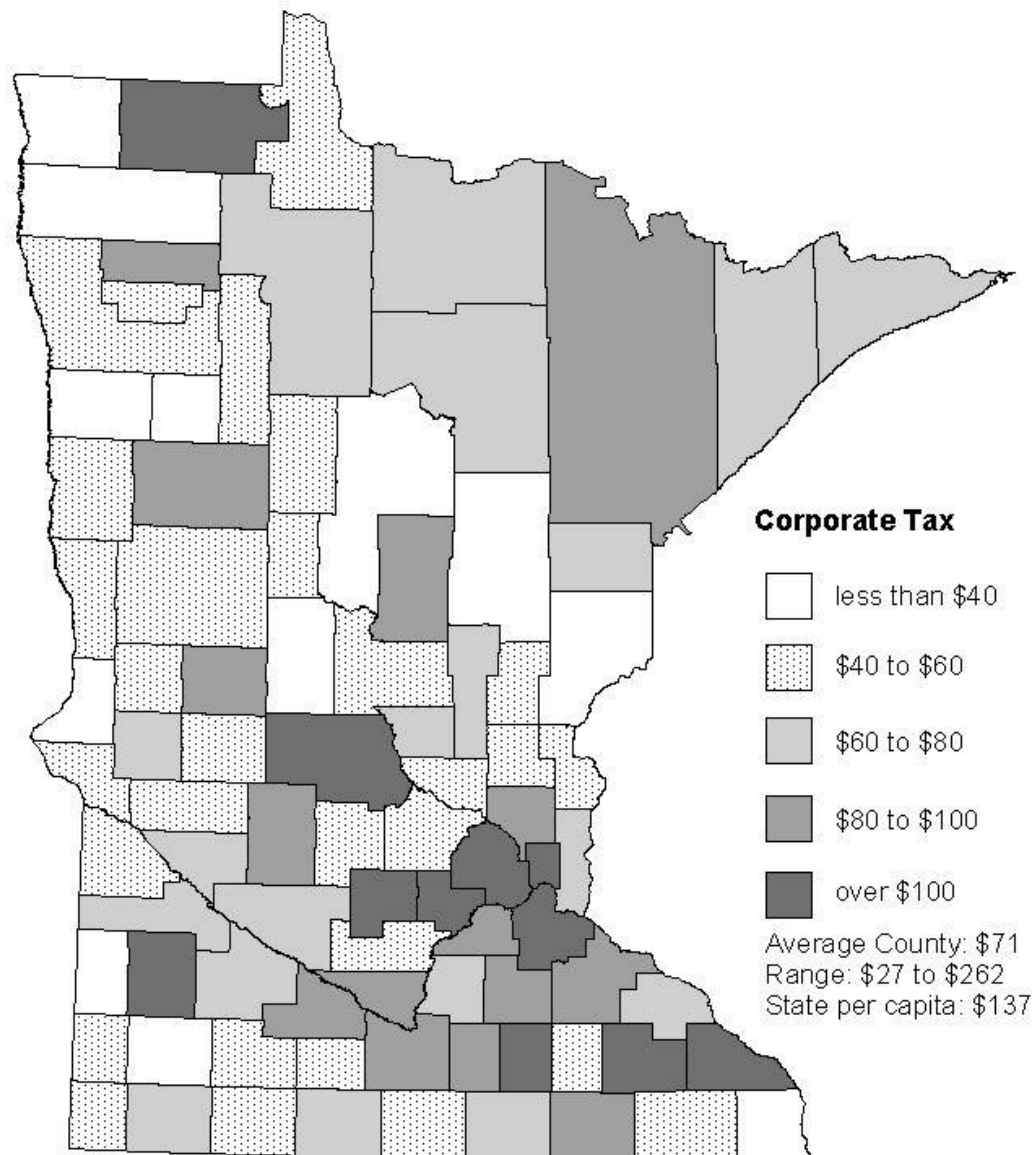
Table B

By Type of Return

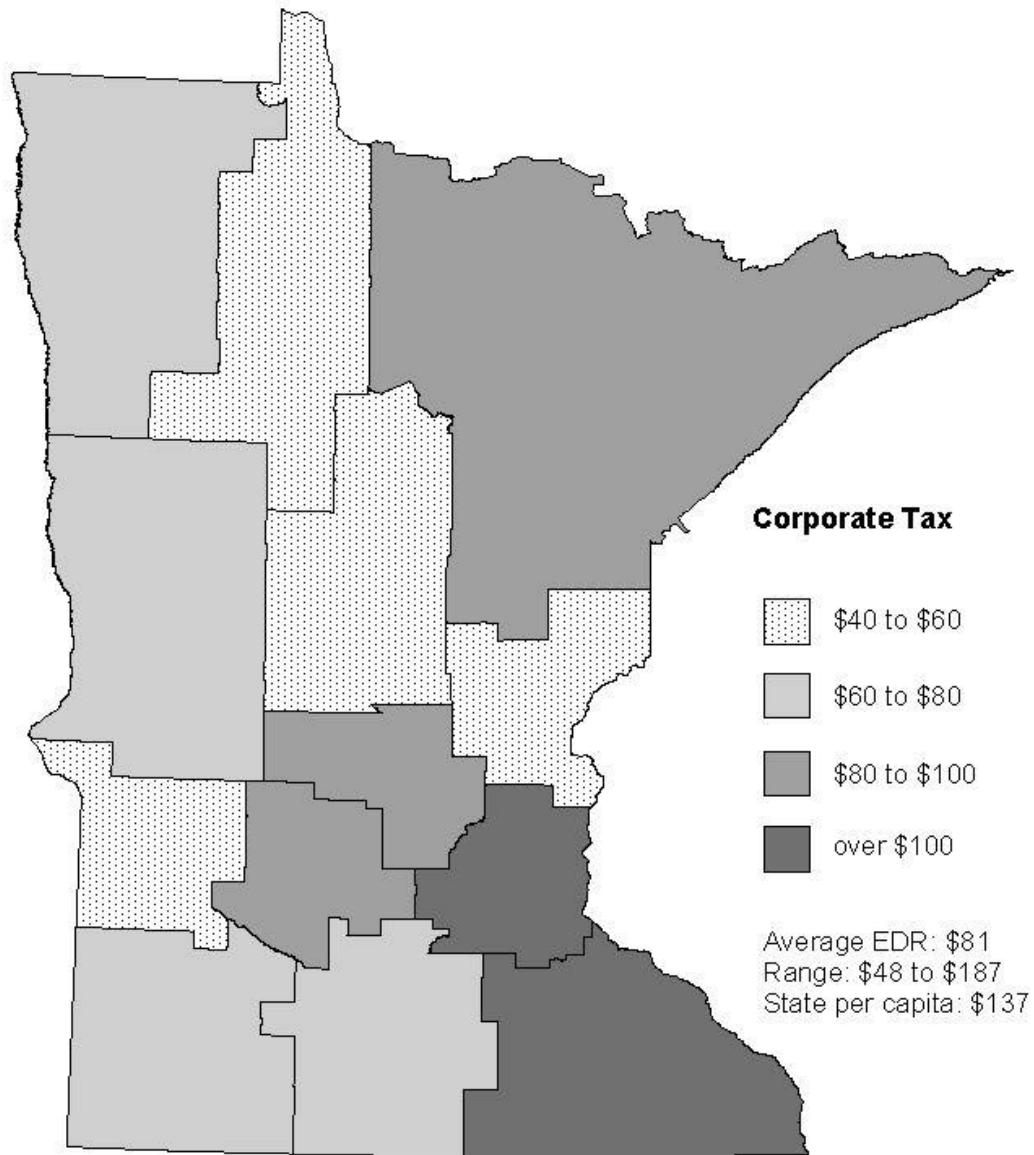
| Returns Filed in 1998 | # of Returns | % of Total | Tax Liability | % of Total | Average Tax |
|------------------------------|---------------------|-------------------|----------------------|-------------------|--------------------|
| 100% Minnesota Corporations | | | | | |
| Regular Tax | 12,696 | 23.5% | \$60,778,790 | 9.2% | \$4,787 |
| Minimum Tax | 6,825 | 12.6 | 5,669,522 | .8 | 831 |
| No Tax | <u>11,259</u> | <u>20.8</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| Total | 30,780 | 56.9% | \$66,448,312 | 10.0% | \$2,159 |
| Multi-State Corporations | | | | | |
| Regular Tax | 12,374 | 22.9% | \$585,647,771 | 88.3% | \$47,329 |
| Minimum Tax | 5,326 | 9.9 | 11,369,048 | 1.7 | 2,135 |
| No Tax | <u>5,580</u> | <u>10.3</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| Total | 23,280 | 43.1% | \$597,016,819 | 90.0% | \$25,645 |
| All Corporations | | | | | |
| Regular Tax | 25,070 | 46.4% | \$646,426,561 | 97.4% | \$25,785 |
| Minimum Tax | 12,151 | 22.5 | 17,038,570 | 2.6 | 1,402 |
| No Tax | <u>16,839</u> | <u>31.1</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| Total | 54,060 | 100.0% | \$663,465,131 | 100.0% | \$12,273 |

¹² 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, 1998 by County



Corporate Tax per capita, 1998 by Economic Development Region



The Past Five Years of the Corporate Income Tax

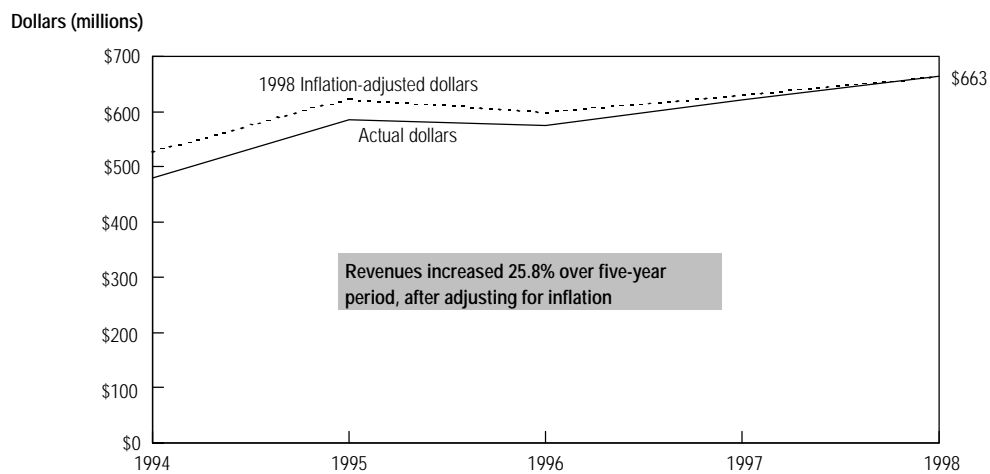
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in current (actual) and constant (inflation-adjusted)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

Corporate Income Tax: 1994 to 1998

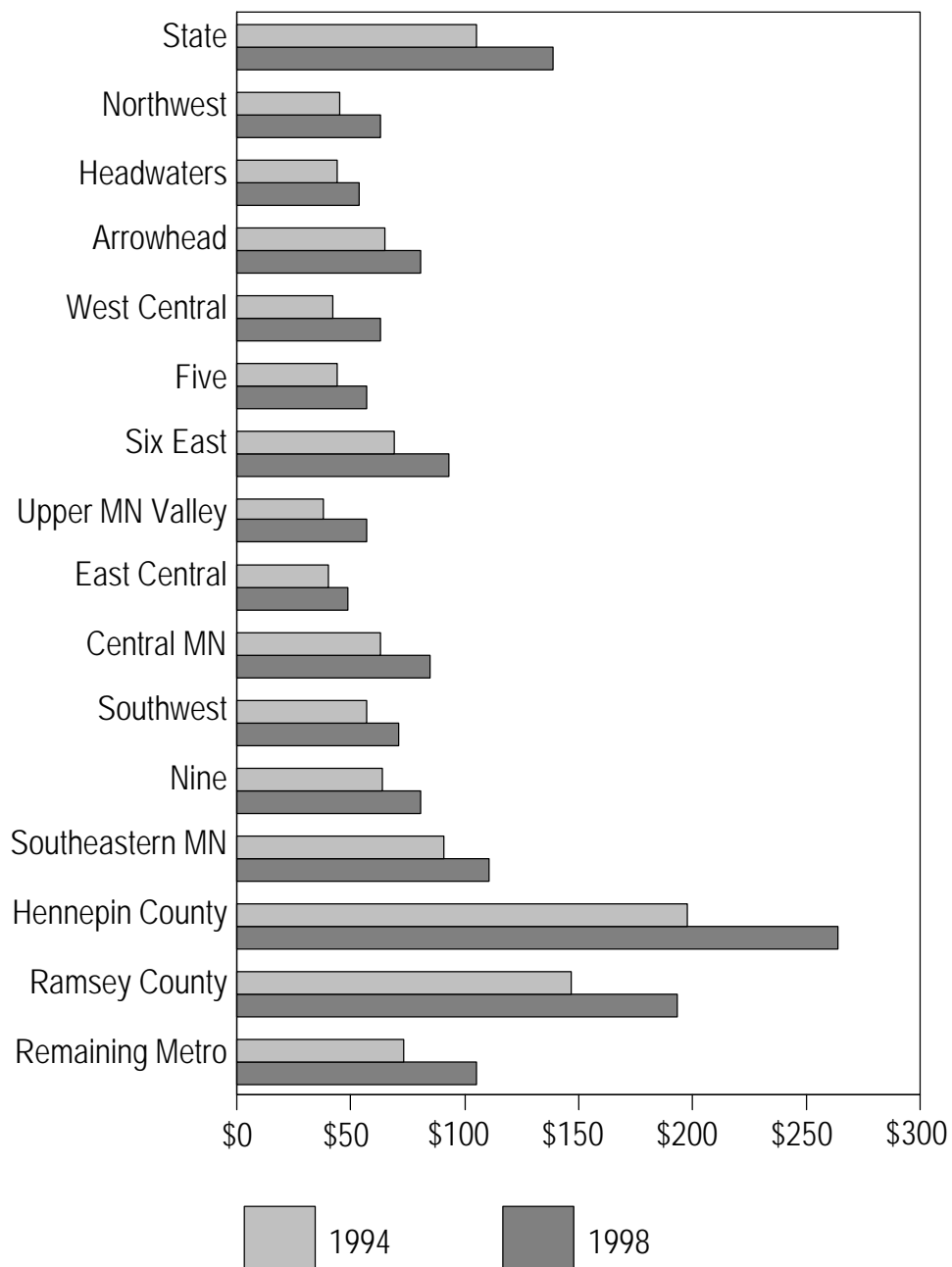
Current dollars, in thousands

| State | 1994 | 1995 | 1996 | 1997 | 1998 | 5-Yr. Chg. Tax |
|-----------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | \$479,859 | \$585,937 | \$574,677 | \$620,384 | \$663,465 | 38% |
| Northern Regions | | | | | | |
| Northwest (1) | 4,088 | 5,545 | 4,872 | 5,813 | 5,679 | 39 |
| Headwaters (2) | 3,085 | 3,584 | 3,572 | 4,088 | 3,940 | 28 |
| Arrowhead (3) | 20,378 | 24,837 | 24,103 | 25,677 | 25,817 | 27 |
| West Central (4) | 8,563 | 11,208 | 10,823 | 11,786 | 13,122 | 53 |
| Five (5) | 6,097 | 7,867 | 7,500 | 7,609 | 8,302 | 36 |
| East Central (7E) | 4,754 | 6,167 | 5,975 | 6,148 | 6,407 | 35 |
| Southern Regions | | | | | | |
| Six East (6E) | 7,811 | 9,852 | 9,473 | 9,958 | 10,842 | 39 |
| Upper MN Valley (6W) | 1,937 | 2,469 | 2,661 | 2,765 | 2,886 | 49 |
| Central MN (7W) | 17,849 | 22,664 | 22,113 | 24,004 | 26,597 | 49 |
| Southwest (8) | 7,080 | 8,494 | 8,184 | 8,723 | 8,810 | 24 |
| Nine (9) | 13,896 | 17,509 | 16,706 | 17,640 | 18,089 | 30 |
| Southeastern MN (10) | 39,588 | 45,406 | 44,118 | 46,124 | 49,611 | 25 |
| Total Nonmetro | \$135,125 | \$165,601 | \$160,101 | \$170,336 | \$180,102 | 33% |
| Metro Region | | | | | | |
| Hennepin County | 209,632 | 252,083 | 250,643 | 272,720 | 285,854 | 36 |
| Ramsey County | 72,341 | 88,542 | 85,691 | 91,840 | 96,158 | 33 |
| Remaining Metro | 62,761 | 79,710 | 78,243 | 85,489 | 101,351 | 61 |
| Total Metro | \$344,734 | \$420,335 | \$414,577 | \$450,048 | \$483,363 | 40% |

Statewide Corporate Income Tax



Per Capita Corporate Income Tax 1994 and 1998



2. Summary Data

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

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

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

General Explanation of Tables

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

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

A. Aids to Local Governments

- Are paid to the local taxing district and are part of its total revenue
- Benefit all types of property in the taxing district
- Reduce what is needed from the property tax levy

B. Property Tax Credits

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

C. Property Tax Refunds ("Circuit Breaker"/Targeting)

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

II. PROPERTY TAX DATA

A. Property Tax Levy for taxes payable in 1998 by type of taxing district

B. Property Valuation of taxable real and personal property for the 1997 assessment (taxes payable in 1998)

C. The Average Tax Rate for taxes payable in 1998

III. MAJOR STATE TAXES

- | | |
|---------------------------|-----------------------------------|
| • Individual Income Tax | • Motor Vehicle License Tax |
| • Sales/Use Tax | • Motor Fuels Tax (i.e., Gas Tax) |
| • Motor Vehicle Sales Tax | • Corporate Income Tax |

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

| | COUNTY | | | REGION | STATE |
|---|------------------|---------|------------|------------|------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| I. Major State Aids/Credits | | | | | |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | | | | | |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | | | | | |
| Minnesota Family Investment Program | | | | | |
| General Assistance including GAMC | | | | | |
| Social Services | | | | | |
| Miscellaneous | | | | | |
| Total | | | | | |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | | | | | |
| Municipal Aid | | | | | |
| Township Aid | | | | | |
| Total | | | | | |
| Local Government Aid (Calendar 1999) | | | | | |
| Disparity Reduction Aid (Calendar 1999) | | | | | |
| Criminal Justice Aid (Payable 1999) | | | | | |
| Community Corrections Funding (1999) | | | | | |
| HACA (Payable 1999) | | | | | |
| County HACA | | | | | |
| City/Town HACA | | | | | |
| School District HACA | | | | | |
| Miscellaneous District HACA | | | | | |
| Total | | | | | |
| Total Aids | | | | | |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | | | | | |
| Miscellaneous Credits | | | | | |
| Total Property Tax Credits | | | | | |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | | | | | |
| Regular (Renters) | | | | | |
| Targeting Refund | | | | | |
| Total Property Tax Refunds | | | | | |
| Total Aids/Credits | | | | | |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | | | | | |
| City/Town Levy | | | | | |
| School District Levy | | | | | |
| Miscellaneous District Levy | | | | | |
| Total Net Tax Capacity/Market Levy | | | | | |
| Less Property Tax Credits | | | | | |
| Net Property Taxes Payable | | | | | |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | | | | | |
| Net Tax Capacity (1998 Assessment) | | | | | |
| C. Average NTC Tax Rate (Payable 1999) | | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | | | | | |
| Sales/Use Tax (Calendar 1998) | | | | | |
| Motor Vehicle Sales Tax (Calendar 1998) | | | | | |
| Motor Vehicle License Tax (Calendar 1998) | | | | | |
| Motor Fuels Tax (Calendar 1998) | | | | | |
| Corporate Income Tax (Calendar 1998) | | | | | |
| Total State Taxes | | | | | |

Statewide Summary

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

The total state aids and credits contained in this report total about \$7.6 billion, whereas the total of the six major taxes listed in this report total almost \$10.1 billion paid by residents and an additional \$0.7 billion paid by nonresidents. This indicates that approximately 75 percent of the six major taxes collected from residents and about 70 percent of the six major taxes collected when combining taxes from the residents and nonresidents, are redistributed back to the taxing districts and to the taxpayers as tax relief as contained in this report.

It should be stressed that the total taxes presented in this report **are not the total of all taxes collected by the state**. The total net collections were about \$12.2 billion in fiscal year 1999 and \$12.95 billion in fiscal year 2000. Furthermore, the taxes presented in this report are not for a specific time period but are rather the latest available data and/or the next data in sequence to the 1998 Update report (dated March 2000). Therefore, the \$10.8 billion total taxes listed in this report (residents and nonresidents) is about 86 percent of the total taxes actually collected over that time period.

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

| I. Major State Aids/Credits | STATEWIDE SUMMARY - RESIDENTS ONLY | | |
|---|------------------------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | |
| Education Aid (1998-1999) | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | |
| Medical Assistance | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 181,999 | 2.6 | 38 |
| Social Services | 560,940 | 8.0 | 116 |
| Miscellaneous | 72,998 | 1.0 | 15 |
| Total | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | |
| County Aid | 326,158 | 4.6 | 67 |
| Municipal Aid | 99,542 | 1.4 | 21 |
| Township Aid | 27,646 | 0.4 | 6 |
| Total | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | |
| County HACA | 197,067 | 2.8 | 41 |
| City/Town HACA | 224,167 | 3.2 | 46 |
| School District HACA | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 27,643 | 0.4 | 6 |
| Total | 484,812 | 6.9 | 100 |
| Total Aids | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | |
| Education Homestead Credit | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | |
| Regular (Homeowners) | 78,823 | 41.8 | 16 |
| Regular (Renters) | 108,137 | 57.3 | 22 |
| Targeting Refund | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | |
| A. Property Tax Levy (Payable 1999) | | | |
| County Levy | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 817,400 | 16.6 | 169 |
| School District Levy | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 325,586 | | 67 |
| Net Property Taxes Payable | 4,604,137 | | 952 |
| B. Property Valuation | | | |
| Market Valuation (1998 Assessment) | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.223 | | |
| III. Major State Taxes | | | |
| Individual Income Tax (1998 filed 1999) | \$5,213,111 | 51.8% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 2,673,420 | 26.5 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 454,074 | 4.5 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 517,939 | 5.1 | 107 |
| Motor Fuels Tax (Calendar 1998) | 550,281 | 5.5 | 114 |
| Corporate Income Tax (Calendar 1998) | 663,465 | 6.6 | 137 |
| Total State Taxes | \$10,072,291 | 100.0 | \$2,082 |

| STATEWIDE SUMMARY - INCLUDES NON-RESIDENTS | | | |
|---|---------------------|--------------|----------------|
| I. Major State Aids/Credits | Amount | Percent | Per Capita |
| | (000s) | | |
| A. Aids to Local Governments | | | |
| Education Aid (1998-1999) | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | |
| Medical Assistance | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 181,999 | 2.6 | 38 |
| Social Services | 560,940 | 8.0 | 116 |
| Miscellaneous | 72,998 | 1.0 | 15 |
| Total | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | |
| County Aid | 326,158 | 4.6 | 67 |
| Municipal Aid | 99,542 | 1.4 | 21 |
| Township Aid | 27,646 | 0.4 | 6 |
| Total | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | |
| County HACA | 197,067 | 2.8 | 41 |
| City/Town HACA | 224,167 | 3.2 | 46 |
| School District HACA | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 27,643 | 0.4 | 6 |
| Total | 484,812 | 6.9 | 100 |
| Total Aids | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | |
| Education Homestead Credit | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | |
| Regular (Homeowners) | 78,823 | 41.8 | 16 |
| Regular (Renters) | 108,137 | 57.3 | 22 |
| Targeting Refund | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | |
| A. Property Tax Levy (Payable 1999) | | | |
| County Levy | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 817,400 | 16.6 | 169 |
| School District Levy | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 325,586 | | 67 |
| Net Property Taxes Payable | 4,604,137 | | 952 |
| B. Property Valuation | | | |
| Market Valuation (1998 Assessment) | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.223 | | |
| III. Major State Taxes | | | |
| Individual Income Tax (1998 filed 1999) | \$5,417,426 | 50.3% | \$1,120 |
| Sales/Use Tax (Calendar 1998) | 3,172,234 | 29.4 | 656 |
| Motor Vehicle Sales Tax (Calendar 1998) | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 663,465 | 6.2 | 137 |
| Total State Taxes | \$10,775,420 | 100.0 | \$2,227 |

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 49.0 percent of the education aid goes to metro counties and 51.0 percent goes to nonmetro counties.

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

The additional amounts paid by out-of-state taxpayers have not been allocated to any county. The amount of sales and income taxes which is unallocated to Minnesota is about \$703 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 | | | NON-METRO | | |
|---|--------------------|--------------|----------------|--------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$1,713,220 | 49.6% | \$664 | \$1,780,990 | 49.6% | \$788 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 633,080 | 18.3 | 246 | 569,573 | 15.9 | 252 |
| Minnesota Family Investment Program | 62,312 | 1.8 | 24 | 25,981 | 0.7 | 11 |
| General Assistance including GAMC | 118,908 | 3.4 | 46 | 63,091 | 1.8 | 28 |
| Social Services | 290,736 | 8.4 | 113 | 270,205 | 7.5 | 120 |
| Miscellaneous | 40,548 | 1.2 | 16 | 32,450 | 0.9 | 14 |
| Total | 1,145,583 | 33.1 | 444 | 961,300 | 26.8 | 425 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 55,985 | 1.6 | 22 | 270,173 | 7.5 | 120 |
| Municipal Aid | 69,316 | 2.0 | 27 | 30,226 | 0.8 | 13 |
| Township Aid | 622 | 0.0 | 0 | 27,023 | 0.8 | 12 |
| Total | 125,923 | 3.6 | 49 | 327,422 | 9.1 | 145 |
| Local Government Aid (Calendar 1999) | 168,310 | 4.9 | 65 | 215,736 | 6.0 | 95 |
| Disparity Reduction Aid (Calendar 1999) | 1,817 | 0.1 | 1 | 22,003 | 0.6 | 10 |
| Criminal Justice Aid (Payable 1999) | 17,275 | 0.5 | 7 | 11,375 | 0.3 | 5 |
| Community Corrections Funding (1999) | 33,318 | 1.0 | 13 | 36,236 | 1.0 | 16 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 88,555 | 2.6 | 34 | 108,512 | 3.0 | 48 |
| City/Town HACA | 126,434 | 3.7 | 49 | 97,733 | 2.7 | 43 |
| School District HACA | 11,867 | 0.3 | 5 | 24,069 | 0.7 | 11 |
| Miscellaneous District HACA | 24,685 | 0.7 | 10 | 2,957 | 0.1 | 1 |
| Total | 251,541 | 7.3 | 98 | 233,271 | 6.5 | 103 |
| Total Aids | 3,456,988 | 100.0 | 1,341 | 3,588,334 | 100.0 | 1,588 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 185,981 | 99.7 | 72 | 118,271 | 85.0 | 52 |
| Miscellaneous Credits | 517 | 0.3 | 0 | 20,816 | 15.0 | 9 |
| Total Property Tax Credits | 186,498 | 100.0 | 72 | 139,087 | 100.0 | 62 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 42,082 | 36.2 | 16 | 36,741 | 50.8 | 16 |
| Regular (Renters) | 73,473 | 63.2 | 28 | 34,665 | 47.9 | 15 |
| Targeting Refund | 663 | 0.6 | 0 | 974 | 1.3 | 0 |
| Total Property Tax Refunds | 116,217 | 100.0 | 45 | 72,379 | 100.0 | 32 |
| Total Aids/Credits | \$3,759,703 | 100.0 | \$1,458 | \$3,799,801 | 100.0 | \$1,681 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$698,821 | 22.1% | \$271 | \$610,255 | 34.6% | \$270 |
| City/Town Levy | 501,961 | 15.9 | 195 | 315,439 | 17.9 | 140 |
| School District Levy | 1,198,499 | 37.8 | 465 | 760,356 | 43.1 | 336 |
| Miscellaneous District Levy | 767,183 | 24.2 | 298 | 77,209 | 4.4 | 34 |
| Total Net Tax Capacity/Market Levy | \$3,166,465 | 100.0 | \$1,228 | \$1,763,259 | 100.0 | \$780 |
| Less Property Tax Credits | 186,498 | | 72 | 139,087 | | 62 |
| Net Property Taxes Payable | 2,979,966 | | 1,156 | 1,624,171 | | 719 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$126,652,716 | | \$49,123 | \$95,985,859 | | \$42,469 |
| Net Tax Capacity (1998 Assessment) | 2,270,486 | | 881 | 1,328,496 | | 588 |
| C. Average NTC Tax Rate (Payable 1999) | 1.246 | | | 1.184 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$3,580,407 | 54.0% | \$1,389 | \$1,632,704 | 47.4% | \$722 |
| Sales/Use Tax (Calendar 1998) | 1,785,874 | 26.9 | 693 | 887,546 | 25.8 | 393 |
| Motor Vehicle Sales Tax (Calendar 1998) | 236,295 | 3.6 | 92 | 217,779 | 6.3 | 96 |
| Motor Vehicle License Tax (Calendar 1998) | 278,397 | 4.2 | 108 | 239,542 | 7.0 | 106 |
| Motor Fuels Tax (Calendar 1998) | 264,774 | 4.0 | 103 | 285,508 | 8.3 | 126 |
| Corporate Income Tax (Calendar 1998) | 483,363 | 7.3 | 187 | 180,102 | 5.2 | 80 |
| Total State Taxes | \$6,629,109 | 100.0 | \$2,571 | \$3,443,182 | 100.0 | \$1,523 |

| I. Major State Aids/Credits | METRO - % of Total | | NON-METRO - % of Total | |
|---|--------------------|--------------|------------------------|--------------|
| | Amount (000s) | Percent | Amount (000s) | Percent |
| A. Aids to Local Governments | | | | |
| Education Aid (1998-1999) | \$1,713,220 | 49.0% | \$1,780,990 | 51.0% |
| Human Services Aid (Calendar 1998) | | | | |
| Medical Assistance | 633,080 | 52.6 | 569,573 | 47.4 |
| Minnesota Family Investment Program | 62,312 | 70.6 | 25,981 | 29.4 |
| General Assistance including GAMC | 118,908 | 65.3 | 63,091 | 34.7 |
| Social Services | 290,736 | 51.8 | 270,205 | 48.2 |
| Miscellaneous | 40,548 | 55.5 | 32,450 | 44.5 |
| Total | 1,145,583 | 54.4 | 961,300 | 45.6 |
| Highway Aid (Calendar 1999) | | | | |
| County Aid | 55,985 | 17.2 | 270,173 | 82.8 |
| Municipal Aid | 69,316 | 69.6 | 30,226 | 30.4 |
| Township Aid | 622 | 2.3 | 27,023 | 97.7 |
| Total | 125,923 | 27.8 | 327,422 | 72.2 |
| Local Government Aid (Calendar 1999) | 168,310 | 43.8 | 215,736 | 56.2 |
| Disparity Reduction Aid (Calendar 1999) | 1,817 | 7.6 | 22,003 | 92.4 |
| Criminal Justice Aid (Payable 1999) | 17,275 | 60.3 | 11,375 | 39.7 |
| Community Corrections Funding (1999) | 33,318 | 47.9 | 36,236 | 52.1 |
| HACA (Payable 1999) | | | | |
| County HACA | 88,555 | 44.9 | 108,512 | 55.1 |
| City/Town HACA | 126,434 | 56.4 | 97,733 | 43.6 |
| School District HACA | 11,867 | 33.0 | 24,069 | 67.0 |
| Miscellaneous District HACA | 24,685 | 89.3 | 2,957 | 10.7 |
| Total | 251,541 | 51.9 | 233,271 | 48.1 |
| Total Aids | 3,456,988 | 49.1 | 3,588,334 | 50.9 |
| B. Property Tax Credits (Payable 1999) | | | | |
| Education Homestead Credit | 185,981 | 61.1 | 118,271 | 38.9 |
| Miscellaneous Credits | 517 | 2.4 | 20,816 | 97.6 |
| Total Property Tax Credits | 186,498 | 57.3 | 139,087 | 42.7 |
| C. Property Tax Refunds (98 filed 99) | | | | |
| Regular (Homeowners) | 42,082 | 53.4 | 36,741 | 46.6 |
| Regular (Renters) | 73,473 | 67.9 | 34,665 | 32.1 |
| Targeting Refund | 663 | 40.5 | 974 | 59.5 |
| Total Property Tax Refunds | 116,217 | 61.6 | 72,379 | 38.4 |
| Total Aids/Credits | \$3,759,703 | 49.7% | \$3,799,801 | 50.3% |
| II. Property Tax Data | | | | |
| A. Property Tax Levy (Payable 1999) | | | | |
| County Levy | \$698,821 | 53.4% | \$610,255 | 46.6% |
| City/Town Levy | 501,961 | 61.4 | 315,439 | 38.6 |
| School District Levy | 1,198,499 | 61.2 | 760,356 | 38.8 |
| Miscellaneous District Levy | 767,183 | 90.9 | 77,209 | 9.1 |
| Total Net Tax Capacity/Market Levy | \$3,166,465 | 64.2% | \$1,763,259 | 35.8% |
| Less Property Tax Credits | 186,498 | | 139,087 | |
| Net Property Taxes Payable | 2,979,966 | | 1,624,171 | |
| B. Property Valuation | | | | |
| Market Valuation (1998 Assessment) | \$126,652,716 | | \$95,985,859 | |
| Net Tax Capacity (1998 Assessment) | 2,270,486 | | 1,328,496 | |
| C. Average NTC Tax Rate (Payable 1999) | 1.246 | | 1.184 | |
| III. Major State Taxes | | | | |
| Individual Income Tax (1998 filed 1999) | \$3,580,407 | 68.7% | \$1,632,704 | 31.3% |
| Sales/Use Tax (Calendar 1998) | 1,785,874 | 66.8 | 887,546 | 33.2 |
| Motor Vehicle Sales Tax (Calendar 1998) | 236,295 | 52.0 | 217,779 | 48.0 |
| Motor Vehicle License Tax (Calendar 1998) | 278,397 | 53.8 | 239,542 | 46.2 |
| Motor Fuels Tax (Calendar 1998) | 264,774 | 48.1 | 285,508 | 51.9 |
| Corporate Income Tax (Calendar 1998) | 483,363 | 72.9 | 180,102 | 27.1 |
| Total State Taxes | \$6,629,109 | 65.8% | \$3,443,182 | 34.2% |

3. Regional Data

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

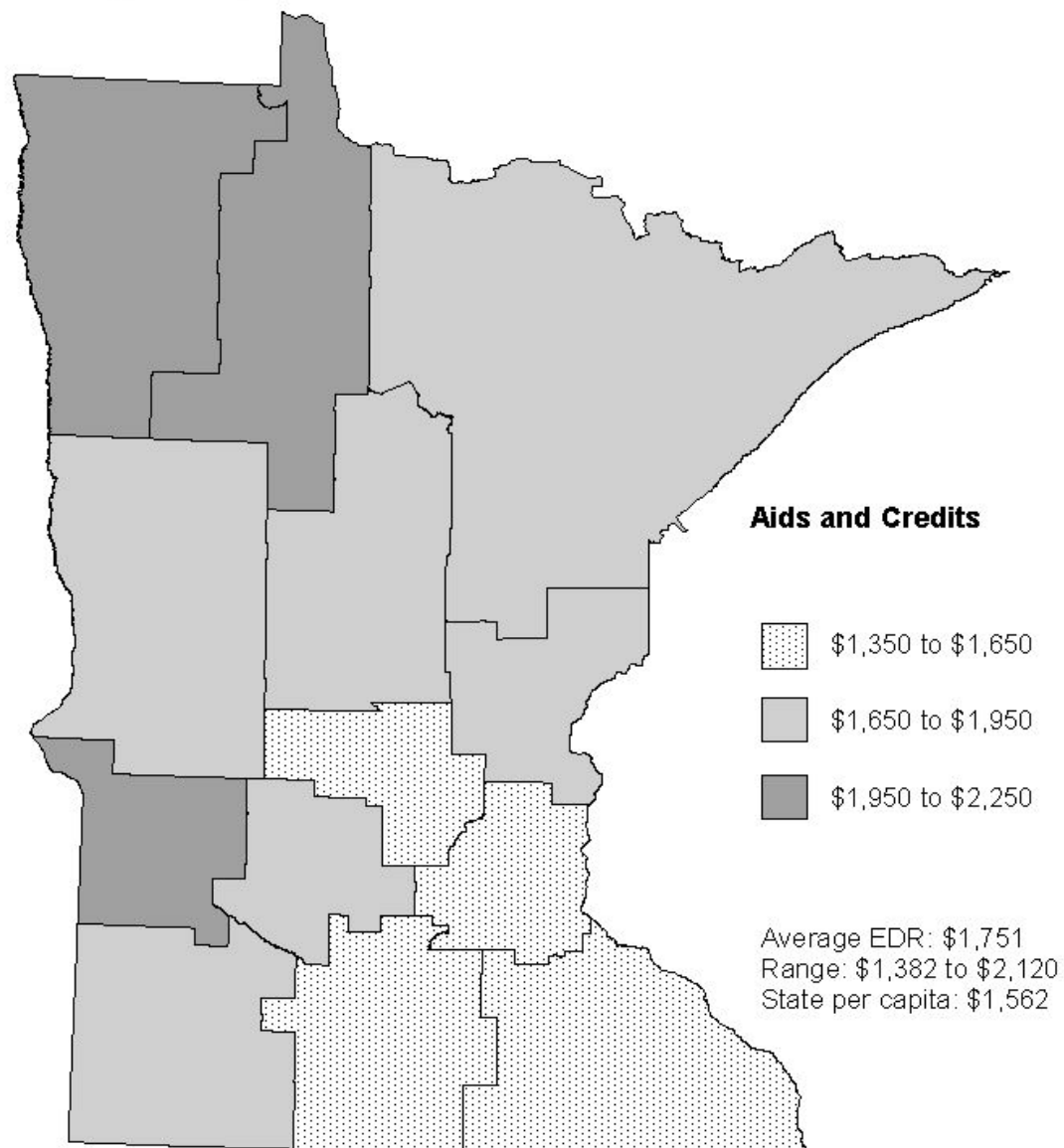
- map on page 130 is total per capita aid and credits by economic development region
- map on page 131 is total per capita taxes (residents only) by economic development region
- map on page 132 is average personal income by county
- map on page 133 is per capita personal income by region

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

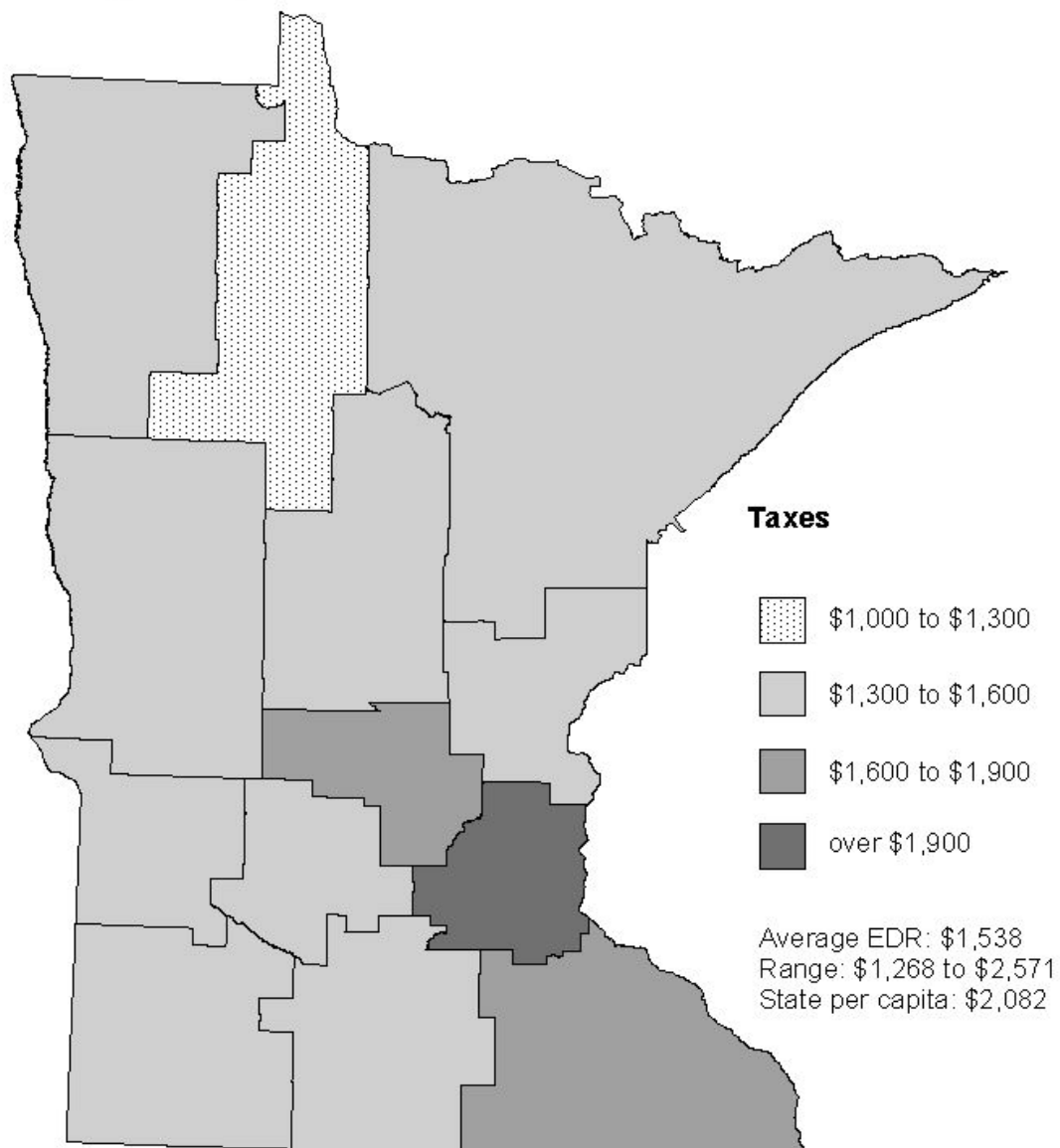
Statewide per capita amounts exclude income and sales taxes paid by nonresidents of Minnesota.

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

Total Aids and Credits (\$7.6 billion) on a per capita basis

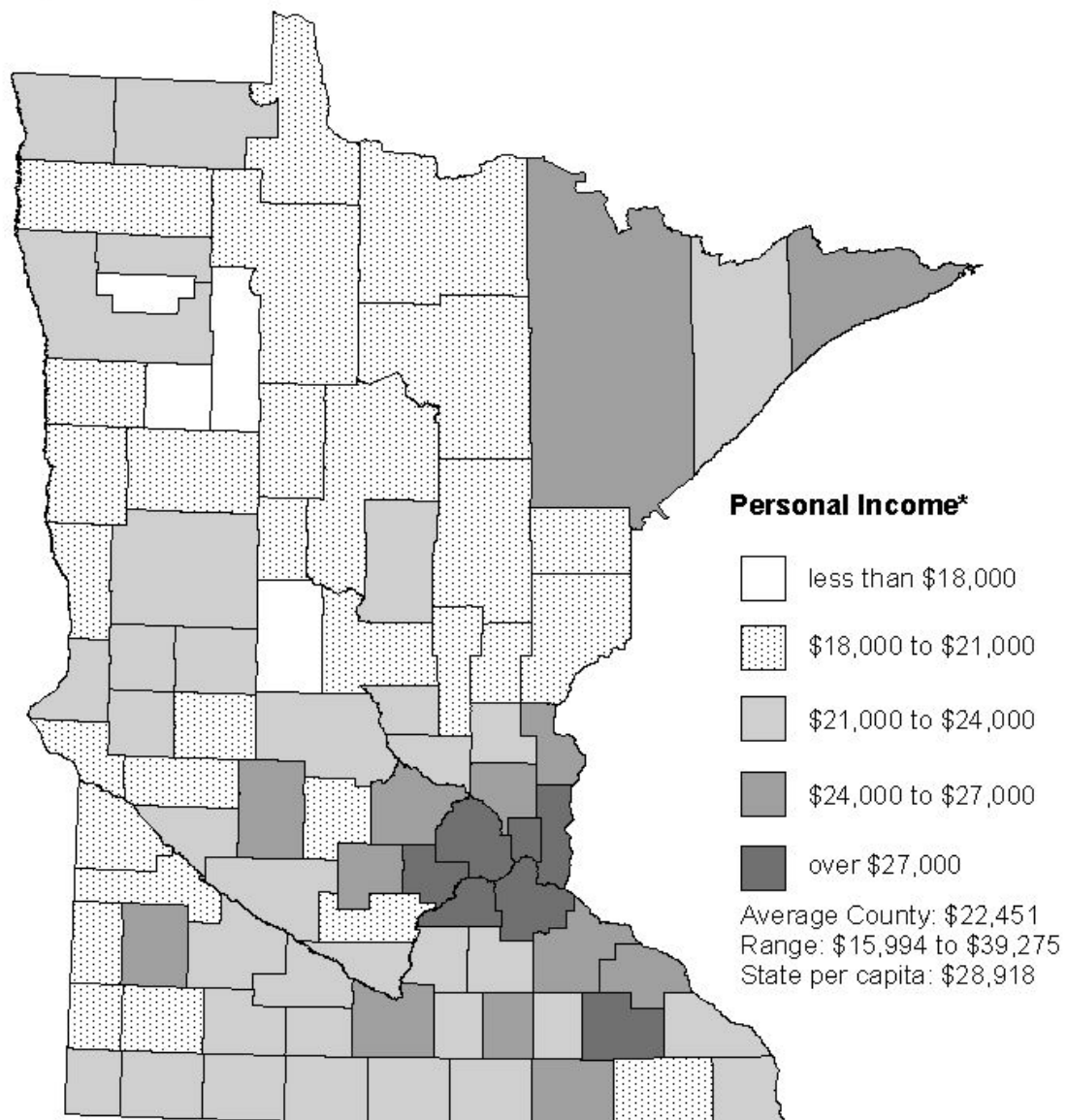


Total Taxes (\$10.1 billion)* on a per capita basis



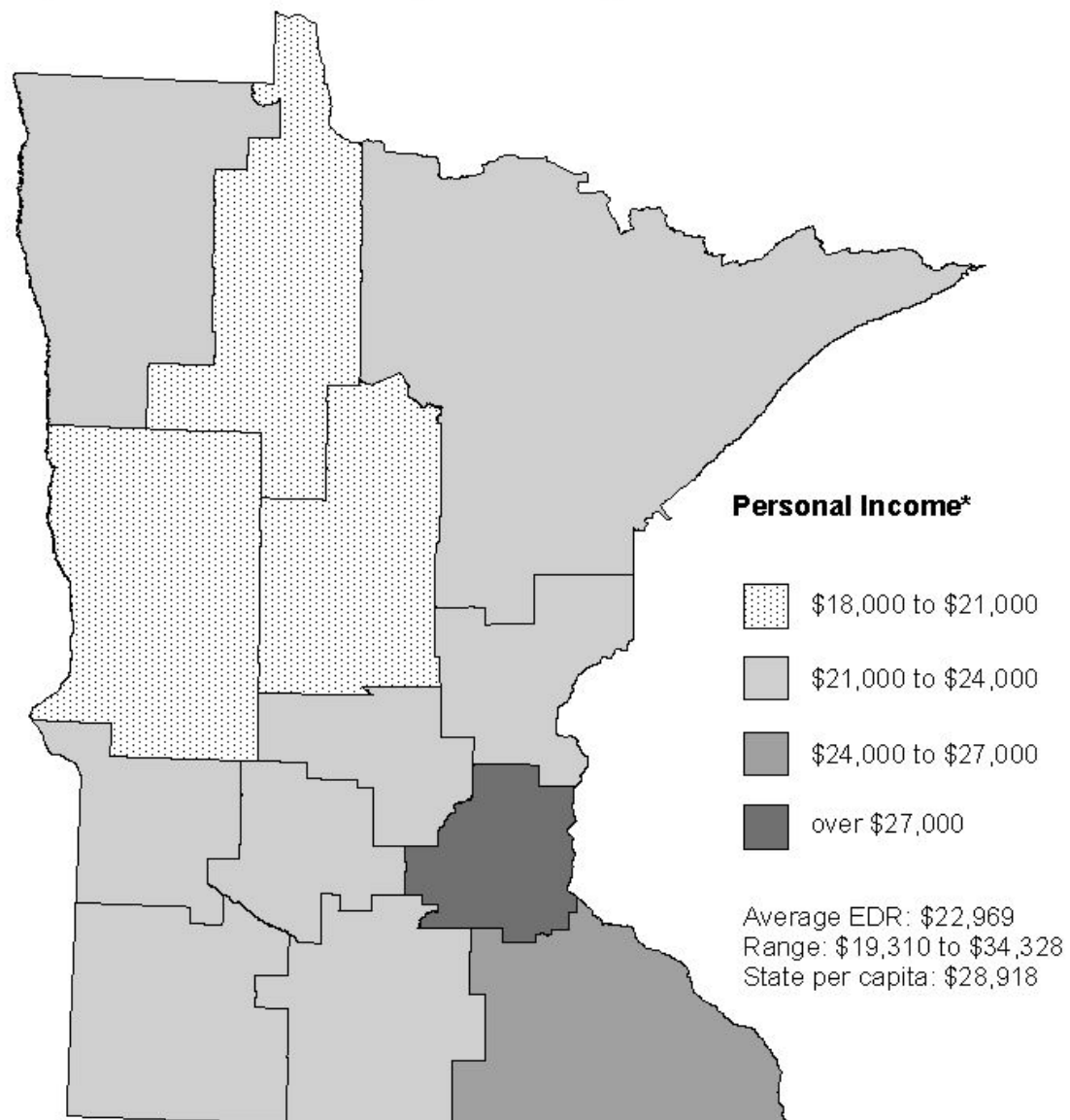
* Total taxes include only the taxes on residents. The \$703 million not allocated to Minnesota counties (i.e., nonresidents) is excluded.

Personal Income per capita, (\$138.3 billion in 1998) by County



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

Personal Income per capita (\$138.3 billion in 1998) by Economic Development Region



* See Appendix D for listing of Personal Income by Economic Development Region and page 244 for definition of Personal Income.

| I. Major State Aids/Credits | NW (1) | | | STATE | | |
|---|------------------|--------------|----------------|---------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$84,536 | 46.0% | \$942 | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 30,523 | 16.6 | 340 | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 1,012 | 0.6 | 11 | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 2,916 | 1.6 | 33 | 181,999 | 2.6 | 38 |
| Social Services | 11,810 | 6.4 | 132 | 560,940 | 8.0 | 116 |
| Miscellaneous | 1,497 | 0.8 | 17 | 72,998 | 1.0 | 15 |
| Total | 47,758 | 26.0 | 532 | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 23,333 | 12.7 | 260 | 326,158 | 4.6 | 67 |
| Municipal Aid | 1,239 | 0.7 | 14 | 99,542 | 1.4 | 21 |
| Township Aid | 3,583 | 1.9 | 40 | 27,646 | 0.4 | 6 |
| Total | 28,155 | 15.3 | 314 | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 9,501 | 5.2 | 106 | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 700 | 0.4 | 8 | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 420 | 0.2 | 5 | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 1,566 | 0.9 | 17 | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 4,896 | 2.7 | 55 | 197,067 | 2.8 | 41 |
| City/Town HACA | 4,202 | 2.3 | 47 | 224,167 | 3.2 | 46 |
| School District HACA | 1,549 | 0.8 | 17 | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 669 | 0.4 | 7 | 27,643 | 0.4 | 6 |
| Total | 11,316 | 6.2 | 126 | 484,812 | 6.9 | 100 |
| Total Aids | 183,952 | 100.0 | 2,051 | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 2,991 | 75.1 | 33 | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 994 | 24.9 | 11 | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 3,985 | 100.0 | 44 | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 1,274 | 56.6 | 14 | 78,823 | 41.8 | 16 |
| Regular (Renters) | 938 | 41.7 | 10 | 108,137 | 57.3 | 22 |
| Targeting Refund | 37 | 1.6 | 0 | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 2,249 | 100.0 | 25 | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$190,185 | 100.0 | \$2,120 | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$24,994 | 34.5% | \$279 | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 12,232 | 16.9 | 136 | 817,400 | 16.6 | 169 |
| School District Levy | 32,910 | 45.4 | 367 | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 2,325 | 3.2 | 26 | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | 72,462 | 100.0 | 808 | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 3,985 | | 44 | 325,586 | | 67 |
| Net Property Taxes Payable | 68,477 | | 763 | 4,604,137 | | 952 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$3,939,592 | | \$43,918 | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 50,993 | | 568 | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.293 | | | 1.22 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$56,244 | 48.0% | \$627 | \$5,417,426 | 50.3% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 24,634 | 21.0 | 275 | 3,172,234 | 29.4 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 8,858 | 7.6 | 99 | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 9,859 | 8.4 | 110 | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 11,820 | 10.1 | 132 | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 5,679 | 4.8 | 63 | 663,465 | 6.2 | 137 |
| Total State Taxes | \$117,093 | 100.0 | \$1,305 | \$10,775,420 | 100.0 | \$2,082 |

| I. Major State Aids/Credits | HEADWATERS (2) | | | STATE | | |
|---|------------------|--------------|----------------|---------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$77,012 | 51.9% | \$1,041 | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 26,193 | 17.7 | 354 | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 3,153 | 2.1 | 43 | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 3,912 | 2.6 | 53 | 181,999 | 2.6 | 38 |
| Social Services | 10,204 | 6.9 | 138 | 560,940 | 8.0 | 116 |
| Miscellaneous | 1,258 | 0.8 | 17 | 72,998 | 1.0 | 15 |
| Total | 44,720 | 30.2 | 604 | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 13,579 | 9.2 | 184 | 326,158 | 4.6 | 67 |
| Municipal Aid | 374 | 0.3 | 5 | 99,542 | 1.4 | 21 |
| Township Aid | 917 | 0.6 | 12 | 27,646 | 0.4 | 6 |
| Total | 14,870 | 10.0 | 201 | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 4,461 | 3.0 | 60 | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 304 | 0.2 | 4 | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 463 | 0.3 | 6 | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 1,932 | 1.3 | 26 | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 2,073 | 1.4 | 28 | 197,067 | 2.8 | 41 |
| City/Town HACA | 1,389 | 0.9 | 19 | 224,167 | 3.2 | 46 |
| School District HACA | 1,003 | 0.7 | 14 | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 25 | 0.0 | 0 | 27,643 | 0.4 | 6 |
| Total | 4,491 | 3.0 | 61 | 484,812 | 6.9 | 100 |
| Total Aids | 148,254 | 100.0 | 2,004 | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 3,087 | 100.0 | 42 | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 1 | 0.0 | 0 | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 3,088 | 100.0 | 42 | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 1,010 | 50.7 | 14 | 78,823 | 41.8 | 16 |
| Regular (Renters) | 936 | 47.0 | 13 | 108,137 | 57.3 | 22 |
| Targeting Refund | 47 | 2.3 | 1 | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 1,992 | 100.0 | 27 | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$153,334 | 100.0 | \$2,072 | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$22,945 | 42.6% | \$310 | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 6,048 | 11.2 | 82 | 817,400 | 16.6 | 169 |
| School District Levy | 23,686 | 44.0 | 320 | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 1,141 | 2.1 | 15 | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | 53,820 | 100.0 | 727 | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 3,088 | | 42 | 325,586 | | 67 |
| Net Property Taxes Payable | 50,731 | | 686 | 4,604,137 | | 952 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$2,572,528 | | \$34,765 | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 37,384 | | 505 | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.334 | | | 1.22 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$37,599 | 40.1% | \$508 | \$5,417,426 | 50.3% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 29,809 | 31.8 | 403 | 3,172,234 | 29.4 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 6,407 | 6.8 | 87 | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 7,007 | 7.5 | 95 | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 9,048 | 9.6 | 122 | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 3,940 | 4.2 | 53 | 663,465 | 6.2 | 137 |
| Total State Taxes | \$93,810 | 100.0 | \$1,268 | \$10,775,420 | 100.0 | \$2,082 |

| I. Major State Aids/Credits | ARROWHEAD (3) | | | STATE | | |
|---|------------------|--------------|----------------|---------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$245,349 | 42.5% | \$767 | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 103,085 | 17.9 | 322 | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 5,327 | 0.9 | 17 | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 14,436 | 2.5 | 45 | 181,999 | 2.6 | 38 |
| Social Services | 48,875 | 8.5 | 153 | 560,940 | 8.0 | 116 |
| Miscellaneous | 7,074 | 1.2 | 22 | 72,998 | 1.0 | 15 |
| Total | 178,796 | 31.0 | 559 | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 38,762 | 6.7 | 121 | 326,158 | 4.6 | 67 |
| Municipal Aid | 7,192 | 1.2 | 22 | 99,542 | 1.4 | 21 |
| Township Aid | 975 | 0.2 | 3 | 27,646 | 0.4 | 6 |
| Total | 46,929 | 8.1 | 147 | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 48,234 | 8.4 | 151 | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 13,104 | 2.3 | 41 | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 1,727 | 0.3 | 5 | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 5,847 | 1.0 | 18 | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 17,001 | 2.9 | 53 | 197,067 | 2.8 | 41 |
| City/Town HACA | 17,311 | 3.0 | 54 | 224,167 | 3.2 | 46 |
| School District HACA | 2,764 | 0.5 | 9 | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 297 | 0.1 | 1 | 27,643 | 0.4 | 6 |
| Total | 37,372 | 6.5 | 117 | 484,812 | 6.9 | 100 |
| Total Aids | 577,358 | 100.0 | 1,805 | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 16,685 | 53.9 | 52 | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 14,289 | 46.1 | 45 | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 30,974 | 100.0 | 97 | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 3,023 | 34.0 | 9 | 78,823 | 41.8 | 16 |
| Regular (Renters) | 5,793 | 65.1 | 18 | 108,137 | 57.3 | 22 |
| Targeting Refund | 77 | 0.9 | 0 | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 8,893 | 100.0 | 28 | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$617,226 | 100.0 | \$1,929 | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$102,585 | 41.3% | \$321 | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 44,028 | 17.7 | 138 | 817,400 | 16.6 | 169 |
| School District Levy | 84,718 | 34.1 | 265 | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 17,212 | 6.9 | 54 | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | 248,543 | 100.0 | 777 | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 30,974 | | 97 | 325,586 | | 67 |
| Net Property Taxes Payable | 217,568 | | 680 | 4,604,137 | | 952 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$11,212,607 | | \$35,049 | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 175,247 | | 548 | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.206 | | | 1.22 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$220,473 | 44.3% | \$689 | \$5,417,426 | 50.3% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 146,891 | 29.5 | 459 | 3,172,234 | 29.4 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 31,109 | 6.2 | 97 | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 34,261 | 6.9 | 107 | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 39,389 | 7.9 | 123 | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 25,817 | 5.2 | 81 | 663,465 | 6.2 | 137 |
| Total State Taxes | \$497,940 | 100.0 | \$1,556 | \$10,775,420 | 100.0 | \$2,082 |

| I. Major State Aids/Credits | W CENTRAL (4) | | | STATE | | |
|---|------------------|--------------|----------------|---------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$157,943 | 46.9% | \$755 | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 60,316 | 17.9 | 288 | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 2,613 | 0.8 | 12 | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 6,059 | 1.8 | 29 | 181,999 | 2.6 | 38 |
| Social Services | 28,035 | 8.3 | 134 | 560,940 | 8.0 | 116 |
| Miscellaneous | 2,857 | 0.8 | 14 | 72,998 | 1.0 | 15 |
| Total | 99,879 | 29.7 | 477 | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 28,584 | 8.5 | 137 | 326,158 | 4.6 | 67 |
| Municipal Aid | 2,455 | 0.7 | 12 | 99,542 | 1.4 | 21 |
| Township Aid | 3,194 | 0.9 | 15 | 27,646 | 0.4 | 6 |
| Total | 34,234 | 10.2 | 164 | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 18,863 | 5.6 | 90 | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 409 | 0.1 | 2 | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 990 | 0.3 | 5 | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 3,499 | 1.0 | 17 | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 10,704 | 3.2 | 51 | 197,067 | 2.8 | 41 |
| City/Town HACA | 7,236 | 2.1 | 35 | 224,167 | 3.2 | 46 |
| School District HACA | 2,469 | 0.7 | 12 | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 587 | 0.2 | 3 | 27,643 | 0.4 | 6 |
| Total | 20,997 | 6.2 | 100 | 484,812 | 6.9 | 100 |
| Total Aids | 336,813 | 100.0 | 1,609 | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 10,096 | 71.9 | 48 | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 3,949 | 28.1 | 19 | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 14,045 | 100.0 | 67 | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 3,135 | 49.4 | 15 | 78,823 | 41.8 | 16 |
| Regular (Renters) | 3,106 | 49.0 | 15 | 108,137 | 57.3 | 22 |
| Targeting Refund | 100 | 1.6 | 0 | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 6,341 | 100.0 | 30 | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$357,199 | 100.0 | \$1,707 | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$58,286 | 37.6% | \$278 | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 23,960 | 15.5 | 114 | 817,400 | 16.6 | 169 |
| School District Levy | 65,909 | 42.6 | 315 | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 6,721 | 4.3 | 32 | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | 154,876 | 100.0 | 740 | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 14,045 | | 67 | 325,586 | | 67 |
| Net Property Taxes Payable | 140,832 | | 673 | 4,604,137 | | 952 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$9,246,432 | | \$44,177 | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 119,722 | | 572 | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.140 | | | 1.22 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$123,443 | 42.9% | \$590 | \$5,417,426 | 50.3% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 81,309 | 28.3 | 388 | 3,172,234 | 29.4 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 19,635 | 6.8 | 94 | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 21,316 | 7.4 | 102 | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 28,660 | 10.0 | 137 | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 13,122 | 4.6 | 63 | 663,465 | 6.2 | 137 |
| Total State Taxes | \$287,485 | 100.0 | \$1,374 | \$10,775,420 | 100.0 | \$2,082 |

| I. Major State Aids/Credits | FIVE (5) | | | STATE | | |
|---|------------------|--------------|----------------|---------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$130,623 | 51.8% | \$884 | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 43,192 | 17.1 | 292 | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 2,339 | 0.9 | 16 | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 5,531 | 2.2 | 37 | 181,999 | 2.6 | 38 |
| Social Services | 20,295 | 8.0 | 137 | 560,940 | 8.0 | 116 |
| Miscellaneous | 2,325 | 0.9 | 16 | 72,998 | 1.0 | 15 |
| Total | 73,682 | 29.2 | 499 | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 17,676 | 7.0 | 120 | 326,158 | 4.6 | 67 |
| Municipal Aid | 1,038 | 0.4 | 7 | 99,542 | 1.4 | 21 |
| Township Aid | 2,005 | 0.8 | 14 | 27,646 | 0.4 | 6 |
| Total | 20,718 | 8.2 | 140 | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 9,709 | 3.9 | 66 | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 427 | 0.2 | 3 | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 851 | 0.3 | 6 | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 2,346 | 0.9 | 16 | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 6,739 | 2.7 | 46 | 197,067 | 2.8 | 41 |
| City/Town HACA | 4,700 | 1.9 | 32 | 224,167 | 3.2 | 46 |
| School District HACA | 2,236 | 0.9 | 15 | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 131 | 0.1 | 1 | 27,643 | 0.4 | 6 |
| Total | 13,806 | 5.5 | 93 | 484,812 | 6.9 | 100 |
| Total Aids | 252,162 | 100.0 | 1,707 | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 8,074 | 89.2 | 55 | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 973 | 10.8 | 7 | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 9,047 | 100.0 | 61 | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 2,690 | 56.4 | 18 | 78,823 | 41.8 | 16 |
| Regular (Renters) | 2,021 | 42.3 | 14 | 108,137 | 57.3 | 22 |
| Targeting Refund | 62 | 1.3 | 0 | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 4,773 | 100.0 | 32 | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$265,981 | 100.0 | \$1,801 | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$41,430 | 35.0% | \$281 | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 20,275 | 17.1 | 137 | 817,400 | 16.6 | 169 |
| School District Levy | 53,793 | 45.5 | 364 | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 2,793 | 2.4 | 19 | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | 118,292 | 100.0 | 801 | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 9,047 | | 61 | 325,586 | | 67 |
| Net Property Taxes Payable | 109,245 | | 740 | 4,604,137 | | 952 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$7,060,291 | | \$47,806 | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 100,022 | | 677 | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.069 | | | 1.22 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$89,319 | 41.9% | \$605 | \$5,417,426 | 50.3% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 64,554 | 30.3 | 437 | 3,172,234 | 29.4 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 14,525 | 6.8 | 98 | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 15,645 | 7.3 | 106 | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 20,822 | 9.8 | 141 | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 8,302 | 3.9 | 56 | 663,465 | 6.2 | 137 |
| Total State Taxes | \$213,167 | 100.0 | \$1,443 | \$10,775,420 | 100.0 | \$2,082 |

| I. Major State Aids/Credits | SIX EAST (6E) | | | STATE | | |
|---|------------------|--------------|----------------|---------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$94,418 | 51.1% | \$809 | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 28,012 | 15.2 | 240 | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 875 | 0.5 | 8 | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 2,348 | 1.3 | 20 | 181,999 | 2.6 | 38 |
| Social Services | 15,300 | 8.3 | 131 | 560,940 | 8.0 | 116 |
| Miscellaneous | 1,637 | 0.9 | 14 | 72,998 | 1.0 | 15 |
| Total | 48,173 | 26.1 | 413 | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 12,850 | 7.0 | 110 | 326,158 | 4.6 | 67 |
| Municipal Aid | 1,490 | 0.8 | 13 | 99,542 | 1.4 | 21 |
| Township Aid | 1,302 | 0.7 | 11 | 27,646 | 0.4 | 6 |
| Total | 15,642 | 8.5 | 134 | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 10,654 | 5.8 | 91 | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 446 | 0.2 | 4 | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 580 | 0.3 | 5 | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 1,762 | 1.0 | 15 | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 6,022 | 3.3 | 52 | 197,067 | 2.8 | 41 |
| City/Town HACA | 5,530 | 3.0 | 47 | 224,167 | 3.2 | 46 |
| School District HACA | 1,419 | 0.8 | 12 | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 72 | 0.0 | 1 | 27,643 | 0.4 | 6 |
| Total | 13,044 | 7.1 | 112 | 484,812 | 6.9 | 100 |
| Total Aids | 184,719 | 100.0 | 1,584 | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 6,172 | 99.8 | 53 | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 12 | 0.2 | 0 | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 6,184 | 100.0 | 53 | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 2,441 | 56.4 | 21 | 78,823 | 41.8 | 16 |
| Regular (Renters) | 1,819 | 42.0 | 16 | 108,137 | 57.3 | 22 |
| Targeting Refund | 66 | 1.5 | 1 | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 4,327 | 100.0 | 37 | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$195,229 | 100.0 | \$1,674 | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$31,029 | 34.2% | \$266 | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 16,920 | 18.7 | 145 | 817,400 | 16.6 | 169 |
| School District Levy | 39,494 | 43.5 | 339 | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 3,274 | 3.6 | 28 | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | 90,717 | 100.0 | 778 | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 6,184 | | 53 | 325,586 | | 67 |
| Net Property Taxes Payable | 84,533 | | 725 | 4,604,137 | | 952 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$5,454,291 | | \$46,759 | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 67,453 | | 578 | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.220 | | | 1.22 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$82,624 | 47.2% | \$708 | \$5,417,426 | 50.3% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 42,994 | 24.6 | 369 | 3,172,234 | 29.4 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 11,855 | 6.8 | 102 | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 13,403 | 7.7 | 115 | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 13,243 | 7.6 | 114 | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 10,842 | 6.2 | 93 | 663,465 | 6.2 | 137 |
| Total State Taxes | \$174,961 | 100.0 | \$1,500 | \$10,775,420 | 100.0 | \$2,082 |

| I. Major State Aids/Credits | MN VALLEY (6W) | | | STATE | | |
|---|------------------|--------------|----------------|---------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$46,019 | 45.2% | \$917 | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 16,479 | 16.2 | 328 | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 315 | 0.3 | 6 | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 900 | 0.9 | 18 | 181,999 | 2.6 | 38 |
| Social Services | 6,836 | 6.7 | 136 | 560,940 | 8.0 | 116 |
| Miscellaneous | 761 | 0.7 | 15 | 72,998 | 1.0 | 15 |
| Total | 25,291 | 24.9 | 504 | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 11,775 | 11.6 | 235 | 326,158 | 4.6 | 67 |
| Municipal Aid | 195 | 0.2 | 4 | 99,542 | 1.4 | 21 |
| Township Aid | 1,925 | 1.9 | 38 | 27,646 | 0.4 | 6 |
| Total | 13,895 | 13.7 | 277 | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 7,103 | 7.0 | 142 | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 983 | 1.0 | 20 | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 213 | 0.2 | 4 | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 638 | 0.6 | 13 | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 3,946 | 3.9 | 79 | 197,067 | 2.8 | 41 |
| City/Town HACA | 2,919 | 2.9 | 58 | 224,167 | 3.2 | 46 |
| School District HACA | 623 | 0.6 | 12 | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 93 | 0.1 | 2 | 27,643 | 0.4 | 6 |
| Total | 7,581 | 7.5 | 151 | 484,812 | 6.9 | 100 |
| Total Aids | 101,723 | 100.0 | 2,027 | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 1,628 | 100.0 | 32 | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 1,628 | 100.0 | 32 | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 1,418 | 66.1 | 28 | 78,823 | 41.8 | 16 |
| Regular (Renters) | 684 | 31.9 | 14 | 108,137 | 57.3 | 22 |
| Targeting Refund | 44 | 2.0 | 1 | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 2,146 | 100.0 | 43 | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$105,496 | 100.0 | \$2,102 | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$16,137 | 38.2% | \$322 | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 7,562 | 17.9 | 151 | 817,400 | 16.6 | 169 |
| School District Levy | 17,238 | 40.8 | 343 | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 1,350 | 3.2 | 27 | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | 42,287 | 100.0 | 843 | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 1,628 | | 32 | 325,586 | | 67 |
| Net Property Taxes Payable | 40,659 | | 810 | 4,604,137 | | 952 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$2,654,514 | | \$52,889 | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 29,602 | | 590 | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.329 | | | 1.22 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$34,621 | 50.5% | \$690 | \$5,417,426 | 50.3% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 13,265 | 19.3 | 264 | 3,172,234 | 29.4 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 5,288 | 7.7 | 105 | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 5,990 | 8.7 | 119 | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 6,511 | 9.5 | 130 | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 2,886 | 4.2 | 57 | 663,465 | 6.2 | 137 |
| Total State Taxes | \$68,561 | 100.0 | \$1,366 | \$10,775,420 | 100.0 | \$2,082 |

| I. Major State Aids/Credits | E CENTRAL (7E) | | | STATE | | |
|---|------------------|--------------|----------------|---------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$124,969 | 57.6% | \$939 | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 31,120 | 14.3 | 234 | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 1,549 | 0.7 | 12 | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 3,839 | 1.8 | 29 | 181,999 | 2.6 | 38 |
| Social Services | 13,903 | 6.4 | 104 | 560,940 | 8.0 | 116 |
| Miscellaneous | 1,675 | 0.8 | 13 | 72,998 | 1.0 | 15 |
| Total | 52,086 | 24.0 | 391 | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 15,564 | 7.2 | 117 | 326,158 | 4.6 | 67 |
| Municipal Aid | 578 | 0.3 | 4 | 99,542 | 1.4 | 21 |
| Township Aid | 1,036 | 0.5 | 8 | 27,646 | 0.4 | 6 |
| Total | 17,178 | 7.9 | 129 | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 5,190 | 2.4 | 39 | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 171 | 0.1 | 1 | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 707 | 0.3 | 5 | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 2,834 | 1.3 | 21 | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 7,937 | 3.7 | 60 | 197,067 | 2.8 | 41 |
| City/Town HACA | 3,302 | 1.5 | 25 | 224,167 | 3.2 | 46 |
| School District HACA | 2,555 | 1.2 | 19 | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 31 | 0.0 | 0 | 27,643 | 0.4 | 6 |
| Total | 13,826 | 6.4 | 104 | 484,812 | 6.9 | 100 |
| Total Aids | 216,961 | 100.0 | 1,629 | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 8,262 | 99.7 | 62 | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 25 | 0.3 | 0 | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 8,287 | 100.0 | 62 | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 2,780 | 62.0 | 21 | 78,823 | 41.8 | 16 |
| Regular (Renters) | 1,663 | 37.1 | 12 | 108,137 | 57.3 | 22 |
| Targeting Refund | 41 | 0.9 | 0 | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 4,485 | 100.0 | 34 | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$229,733 | 100.0 | \$1,725 | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$37,239 | 39.5% | \$280 | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 14,991 | 15.9 | 113 | 817,400 | 16.6 | 169 |
| School District Levy | 38,682 | 41.1 | 291 | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 3,304 | 3.5 | 25 | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | 94,217 | 100.0 | 708 | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 8,287 | | 62 | 325,586 | | 67 |
| Net Property Taxes Payable | 85,930 | | 645 | 4,604,137 | | 952 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$4,851,453 | | \$36,436 | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 63,059 | | 474 | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.342 | | | 1.22 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$90,761 | 49.5% | \$682 | \$5,417,426 | 50.3% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 37,477 | 20.4 | 281 | 3,172,234 | 29.4 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 13,122 | 7.2 | 99 | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 13,908 | 7.6 | 104 | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 21,705 | 11.8 | 163 | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 6,407 | 3.5 | 48 | 663,465 | 6.2 | 137 |
| Total State Taxes | \$183,381 | 100.0 | \$1,377 | \$10,775,420 | 100.0 | \$2,082 |

| I. Major State Aids/Credits | CENTRAL MN (7W) | | | STATE | | |
|---|------------------|--------------|----------------|---------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$256,373 | 62.0% | \$801 | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 49,539 | 12.0 | 155 | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 2,415 | 0.6 | 8 | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 5,477 | 1.3 | 17 | 181,999 | 2.6 | 38 |
| Social Services | 25,538 | 6.2 | 80 | 560,940 | 8.0 | 116 |
| Miscellaneous | 3,413 | 0.8 | 11 | 72,998 | 1.0 | 15 |
| Total | 86,382 | 20.9 | 270 | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 16,373 | 4.0 | 51 | 326,158 | 4.6 | 67 |
| Municipal Aid | 4,436 | 1.1 | 14 | 99,542 | 1.4 | 21 |
| Township Aid | 1,378 | 0.3 | 4 | 27,646 | 0.4 | 6 |
| Total | 22,187 | 5.4 | 69 | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 16,588 | 4.0 | 52 | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 208 | 0.1 | 1 | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 1,568 | 0.4 | 5 | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 4,467 | 1.1 | 14 | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 9,578 | 2.3 | 30 | 197,067 | 2.8 | 41 |
| City/Town HACA | 11,505 | 2.8 | 36 | 224,167 | 3.2 | 46 |
| School District HACA | 3,845 | 0.9 | 12 | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 557 | 0.1 | 2 | 27,643 | 0.4 | 6 |
| Total | 25,485 | 6.2 | 80 | 484,812 | 6.9 | 100 |
| Total Aids | 413,257 | 100.0 | 1,291 | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 19,099 | 99.7 | 60 | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 53 | 0.3 | 0 | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 19,152 | 100.0 | 60 | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 4,560 | 45.8 | 14 | 78,823 | 41.8 | 16 |
| Regular (Renters) | 5,283 | 53.0 | 17 | 108,137 | 57.3 | 22 |
| Targeting Refund | 118 | 1.2 | 0 | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 9,960 | 100.0 | 31 | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$442,369 | 100.0 | \$1,382 | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$71,922 | 27.6% | \$225 | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 51,274 | 19.7 | 160 | 817,400 | 16.6 | 169 |
| School District Levy | 121,997 | 46.8 | 381 | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 15,421 | 5.9 | 48 | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | 260,614 | 100.0 | 814 | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 19,152 | | 60 | 325,586 | | 67 |
| Net Property Taxes Payable | 241,463 | | 754 | 4,604,137 | | 952 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$12,679,400 | | \$39,617 | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 205,136 | | 641 | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.132 | | | 1.22 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$255,470 | 49.0% | \$798 | \$5,417,426 | 50.3% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 138,886 | 26.7 | 434 | 3,172,234 | 29.4 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 29,053 | 5.6 | 91 | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 32,286 | 6.2 | 101 | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 38,612 | 7.4 | 121 | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 26,597 | 5.1 | 83 | 663,465 | 6.2 | 137 |
| Total State Taxes | \$520,904 | 100.0 | \$1,628 | \$10,775,420 | 100.0 | \$2,082 |

| I. Major State Aids/Credits | SOUTHWEST (8) | | | STATE | | |
|---|------------------|--------------|----------------|---------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$90,752 | 43.7% | \$736 | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 33,712 | 16.2 | 273 | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 878 | 0.4 | 7 | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 2,154 | 1.0 | 17 | 181,999 | 2.6 | 38 |
| Social Services | 14,996 | 7.2 | 122 | 560,940 | 8.0 | 116 |
| Miscellaneous | 1,563 | 0.8 | 13 | 72,998 | 1.0 | 15 |
| Total | 53,302 | 25.7 | 432 | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 24,353 | 11.7 | 198 | 326,158 | 4.6 | 67 |
| Municipal Aid | 936 | 0.5 | 8 | 99,542 | 1.4 | 21 |
| Township Aid | 3,787 | 1.8 | 31 | 27,646 | 0.4 | 6 |
| Total | 29,076 | 14.0 | 236 | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 15,395 | 7.4 | 125 | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 1,170 | 0.6 | 9 | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 543 | 0.3 | 4 | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 1,831 | 0.9 | 15 | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 8,068 | 3.9 | 65 | 197,067 | 2.8 | 41 |
| City/Town HACA | 6,511 | 3.1 | 53 | 224,167 | 3.2 | 46 |
| School District HACA | 816 | 0.4 | 7 | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 128 | 0.1 | 1 | 27,643 | 0.4 | 6 |
| Total | 15,523 | 7.5 | 126 | 484,812 | 6.9 | 100 |
| Total Aids | 207,592 | 100.0 | 1,684 | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 4,706 | 99.9 | 38 | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 6 | 0.1 | 0 | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 4,712 | 100.0 | 38 | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 2,692 | 61.4 | 22 | 78,823 | 41.8 | 16 |
| Regular (Renters) | 1,589 | 36.2 | 13 | 108,137 | 57.3 | 22 |
| Targeting Refund | 102 | 2.3 | 1 | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 4,384 | 100.0 | 36 | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$216,687 | 100.0 | \$1,757 | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$36,370 | 35.4% | \$295 | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 16,719 | 16.3 | 136 | 817,400 | 16.6 | 169 |
| School District Levy | 45,424 | 44.2 | 368 | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 4,284 | 4.2 | 35 | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | 102,797 | 100.0 | 834 | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 4,712 | | 38 | 325,586 | | 67 |
| Net Property Taxes Payable | 98,085 | | 795 | 4,604,137 | | 952 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$6,923,763 | | \$56,154 | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 82,497 | | 669 | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.154 | | | 1.22 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$74,392 | 44.5% | \$603 | \$5,417,426 | 50.3% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 40,767 | 24.4 | 331 | 3,172,234 | 29.4 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 12,616 | 7.5 | 102 | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 13,954 | 8.3 | 113 | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 16,708 | 10.0 | 136 | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 8,810 | 5.3 | 71 | 663,465 | 6.2 | 137 |
| Total State Taxes | \$167,247 | 100.0 | \$1,356 | \$10,775,420 | 100.0 | \$2,082 |

| I. Major State Aids/Credits | NINE (9) | | | STATE | | |
|---|------------------|--------------|----------------|---------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$149,186 | 46.3% | \$663 | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 51,135 | 15.9 | 227 | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 1,622 | 0.5 | 7 | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 4,074 | 1.3 | 18 | 181,999 | 2.6 | 38 |
| Social Services | 25,642 | 8.0 | 114 | 560,940 | 8.0 | 116 |
| Miscellaneous | 2,469 | 0.8 | 11 | 72,998 | 1.0 | 15 |
| Total | 84,944 | 26.3 | 378 | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 25,796 | 8.0 | 115 | 326,158 | 4.6 | 67 |
| Municipal Aid | 3,196 | 1.0 | 14 | 99,542 | 1.4 | 21 |
| Township Aid | 2,542 | 0.8 | 11 | 27,646 | 0.4 | 6 |
| Total | 31,534 | 9.8 | 140 | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 26,849 | 8.3 | 119 | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 1,061 | 0.3 | 5 | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 1,091 | 0.3 | 5 | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 3,387 | 1.1 | 15 | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 11,860 | 3.7 | 53 | 197,067 | 2.8 | 41 |
| City/Town HACA | 10,675 | 3.3 | 47 | 224,167 | 3.2 | 46 |
| School District HACA | 1,641 | 0.5 | 7 | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 153 | 0.0 | 1 | 27,643 | 0.4 | 6 |
| Total | 24,329 | 7.5 | 108 | 484,812 | 6.9 | 100 |
| Total Aids | 322,381 | 100.0 | 1,433 | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 11,141 | 96.2 | 50 | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 445 | 3.8 | 2 | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 11,586 | 100.0 | 52 | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 4,606 | 56.4 | 20 | 78,823 | 41.8 | 16 |
| Regular (Renters) | 3,477 | 42.6 | 15 | 108,137 | 57.3 | 22 |
| Targeting Refund | 85 | 1.0 | 0 | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 8,167 | 100.0 | 36 | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$342,134 | 100.0 | \$1,521 | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$58,475 | 34.1% | \$260 | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 32,006 | 18.7 | 142 | 817,400 | 16.6 | 169 |
| School District Levy | 74,998 | 43.8 | 333 | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 5,880 | 3.4 | 26 | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | 171,360 | 100.0 | 762 | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 11,586 | | 52 | 325,586 | | 67 |
| Net Property Taxes Payable | 159,774 | | 710 | 4,604,137 | | 952 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$10,721,639 | | \$47,665 | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 135,007 | | 600 | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.144 | | | 1.22 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$167,858 | 48.6% | \$746 | \$5,417,426 | 50.3% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 87,381 | 25.3 | 388 | 3,172,234 | 29.4 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 21,970 | 6.4 | 98 | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 24,396 | 7.1 | 108 | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 25,705 | 7.4 | 114 | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 18,089 | 5.2 | 80 | 663,465 | 6.2 | 137 |
| Total State Taxes | \$345,399 | 100.0 | \$1,536 | \$10,775,420 | 100.0 | \$2,082 |

| | SE MN (10) | | | STATE | | |
|---|------------------|--------------|----------------|---------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| I. Major State Aids/Credits | | | | | | |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$323,810 | 50.3% | \$718 | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 96,268 | 15.0 | 213 | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 3,884 | 0.6 | 9 | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 11,445 | 1.8 | 25 | 181,999 | 2.6 | 38 |
| Social Services | 48,771 | 7.6 | 108 | 560,940 | 8.0 | 116 |
| Miscellaneous | 5,921 | 0.9 | 13 | 72,998 | 1.0 | 15 |
| Total | 166,289 | 25.9 | 369 | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 41,528 | 6.5 | 92 | 326,158 | 4.6 | 67 |
| Municipal Aid | 7,096 | 1.1 | 16 | 99,542 | 1.4 | 21 |
| Township Aid | 4,380 | 0.7 | 10 | 27,646 | 0.4 | 6 |
| Total | 53,004 | 8.2 | 117 | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 43,191 | 6.7 | 96 | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 3,020 | 0.5 | 7 | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 2,223 | 0.3 | 5 | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 6,126 | 1.0 | 14 | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 19,688 | 3.1 | 44 | 197,067 | 2.8 | 41 |
| City/Town HACA | 22,452 | 3.5 | 50 | 224,167 | 3.2 | 46 |
| School District HACA | 3,148 | 0.5 | 7 | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 213 | 0.0 | 0 | 27,643 | 0.4 | 6 |
| Total | 45,502 | 7.1 | 101 | 484,812 | 6.9 | 100 |
| Total Aids | 643,164 | 100.0 | 1,425 | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 26,332 | 99.7 | 58 | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 69 | 0.3 | 0 | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 26,401 | 100.0 | 59 | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 7,111 | 48.5 | 16 | 78,823 | 41.8 | 16 |
| Regular (Renters) | 7,356 | 50.2 | 16 | 108,137 | 57.3 | 22 |
| Targeting Refund | 195 | 1.3 | 0 | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 14,662 | 100.0 | 32 | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$684,227 | 100.0 | \$1,516 | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$108,842 | 30.8% | \$241 | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 69,425 | 19.7 | 154 | 817,400 | 16.6 | 169 |
| School District Levy | 161,505 | 45.7 | 358 | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 13,504 | 3.8 | 30 | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | 353,276 | 100.0 | 783 | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 26,401 | | 59 | 325,586 | | 67 |
| Net Property Taxes Payable | 326,875 | | 724 | 4,604,137 | | 952 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$18,669,347 | | \$41,372 | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 262,376 | | 581 | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.195 | | | 1.22 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$399,899 | 51.7% | \$886 | \$5,417,426 | 50.3% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 179,578 | 23.2 | 398 | 3,172,234 | 29.4 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 43,342 | 5.6 | 96 | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 47,517 | 6.1 | 105 | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 53,285 | 6.9 | 118 | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 49,611 | 6.4 | 110 | 663,465 | 6.2 | 137 |
| Total State Taxes | \$773,233 | 100.0 | \$1,714 | \$10,775,420 | 100.0 | \$2,082 |

| I. Major State Aids/Credits | METRO (11) | | | STATE | | |
|---|--------------------|--------------|----------------|---------------------|--------------|----------------|
| | Amount (000s) | Percent | Per Capita | Amount (000s) | Percent | Per Capita |
| A. Aids to Local Governments | | | | | | |
| Education Aid (1998-1999) | \$1,713,220 | 49.6% | \$664 | \$3,494,210 | 49.6% | \$722 |
| Human Services Aid (Calendar 1998) | | | | | | |
| Medical Assistance | 633,080 | 18.3 | 246 | 1,202,653 | 17.1 | 249 |
| Minnesota Family Investment Program | 62,312 | 1.8 | 24 | 88,294 | 1.3 | 18 |
| General Assistance including GAMC | 118,908 | 3.4 | 46 | 181,999 | 2.6 | 38 |
| Social Services | 290,736 | 8.4 | 113 | 560,940 | 8.0 | 116 |
| Miscellaneous | 40,548 | 1.2 | 16 | 72,998 | 1.0 | 15 |
| Total | 1,145,583 | 33.1 | 444 | 2,106,884 | 29.9 | 435 |
| Highway Aid (Calendar 1999) | | | | | | |
| County Aid | 55,985 | 1.6 | 22 | 326,158 | 4.6 | 67 |
| Municipal Aid | 69,316 | 2.0 | 27 | 99,542 | 1.4 | 21 |
| Township Aid | 622 | 0.0 | 0 | 27,646 | 0.4 | 6 |
| Total | 125,923 | 3.6 | 49 | 453,345 | 6.4 | 94 |
| Local Government Aid (Calendar 1999) | 168,310 | 4.9 | 65 | 384,046 | 5.5 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 1,817 | 0.1 | 1 | 23,820 | 0.3 | 5 |
| Criminal Justice Aid (Payable 1999) | 17,275 | 0.5 | 7 | 28,650 | 0.4 | 6 |
| Community Corrections Funding (1999) | 33,318 | 1.0 | 13 | 69,554 | 1.0 | 14 |
| HACA (Payable 1999) | | | | | | |
| County HACA | 88,555 | 2.6 | 34 | 197,067 | 2.8 | 41 |
| City/Town HACA | 126,434 | 3.7 | 49 | 224,167 | 3.2 | 46 |
| School District HACA | 11,867 | 0.3 | 5 | 35,936 | 0.5 | 7 |
| Miscellaneous District HACA | 24,685 | 0.7 | 10 | 27,643 | 0.4 | 6 |
| Total | 251,541 | 7.3 | 98 | 484,812 | 6.9 | 100 |
| Total Aids | 3,456,988 | 100.0 | 1,341 | 7,045,322 | 100.0 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | | |
| Education Homestead Credit | 185,981 | 99.7 | 72 | 304,252 | 93.4 | 63 |
| Miscellaneous Credits | 517 | 0.3 | 0 | 21,334 | 6.6 | 4 |
| Total Property Tax Credits | 186,498 | 100.0 | 72 | 325,586 | 100.0 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | | |
| Regular (Homeowners) | 42,082 | 36.2 | 16 | 78,823 | 41.8 | 16 |
| Regular (Renters) | 73,473 | 63.2 | 28 | 108,137 | 57.3 | 22 |
| Targeting Refund | 663 | 0.6 | 0 | 1,637 | 0.9 | 0 |
| Total Property Tax Refunds | 116,217 | 100.0 | 45 | 188,597 | 100.0 | 39 |
| Total Aids/Credits | \$3,759,703 | 100.0 | \$1,458 | \$7,559,504 | 100.0 | \$1,562 |
| II. Property Tax Data | | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | | |
| County Levy | \$698,821 | 22.1% | \$271 | \$1,309,076 | 26.6% | \$271 |
| City/Town Levy | 501,961 | 15.9 | 195 | 817,400 | 16.6 | 169 |
| School District Levy | 1,198,499 | 37.8 | 465 | 1,958,855 | 39.7 | 405 |
| Miscellaneous District Levy | 767,183 | 24.2 | 298 | 844,392 | 17.1 | 175 |
| Total Net Tax Capacity/Market Levy | 3,166,465 | 100.0 | 1,228 | \$4,929,723 | 100.0 | \$1,019 |
| Less Property Tax Credits | 186,498 | | 72 | 325,586 | | 67 |
| Net Property Taxes Payable | 2,979,966 | | 1,156 | 4,604,137 | | 952 |
| B. Property Valuation | | | | | | |
| Market Valuation (1998 Assessment) | \$126,652,716 | | \$49,123 | \$222,638,575 | | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 2,270,486 | | 881 | 3,598,982 | | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.246 | | | 1.22 | | |
| III. Major State Taxes | | | | | | |
| Individual Income Tax (1998 filed 1999) | \$3,580,407 | 54.0% | \$1,389 | \$5,417,426 | 50.3% | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 1,785,874 | 26.9 | 693 | 3,172,234 | 29.4 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 236,295 | 3.6 | 92 | 454,074 | 4.2 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 278,397 | 4.2 | 108 | 517,939 | 4.8 | 107 |
| Motor Fuels Tax (Calendar 1998) | 264,774 | 4.0 | 103 | 550,281 | 5.1 | 114 |
| Corporate Income Tax (Calendar 1998) | 483,363 | 7.3 | 187 | 663,465 | 6.2 | 137 |
| Total State Taxes | \$6,629,109 | 100.0 | \$2,571 | \$10,775,420 | 100.0 | \$2,082 |

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 1999 estimated population, which was used for each county in determining the county and region per capita amounts, is on [page 5](#).

| I. Major State Aids/Credits | AITKIN | | | ARROWHEAD (3) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$9,555 | 39.7% | \$671 | \$767 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 4,927 | 20.5 | 346 | 322 | 249 |
| Minnesota Family Investment Program | 197 | 0.8 | 14 | 17 | 18 |
| General Assistance including GAMC | 718 | 3.0 | 50 | 45 | 38 |
| Social Services | 1,884 | 7.8 | 132 | 153 | 116 |
| Miscellaneous | 264 | 1.1 | 19 | 22 | 15 |
| Total | 7,989 | 33.2 | 561 | 559 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,201 | 13.3 | 225 | 121 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 22 | 21 |
| Township Aid | 252 | 1.0 | 18 | 3 | 6 |
| Total | 3,454 | 14.3 | 243 | 147 | 94 |
| Local Government Aid (Calendar 1999) | 521 | 2.2 | 37 | 151 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 27 | 0.1 | 2 | 41 | 5 |
| Criminal Justice Aid (Payable 1999) | 84 | 0.3 | 6 | 5 | 6 |
| Community Corrections Funding (1999) | 215 | 0.9 | 15 | 18 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,421 | 5.9 | 100 | 53 | 41 |
| City/Town HACA | 573 | 2.4 | 40 | 54 | 46 |
| School District HACA | 223 | 0.9 | 16 | 9 | 7 |
| Miscellaneous District HACA | 18 | 0.1 | 1 | 1 | 6 |
| Total | 2,235 | 9.3 | 157 | 117 | 100 |
| Total Aids | 24,080 | 100.0 | 1,692 | 1,805 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 870 | 52.4 | 61 | 52 | 63 |
| Miscellaneous Credits | 792 | 47.6 | 56 | 45 | 4 |
| Total Property Tax Credits | 1,662 | 100.0 | 117 | 97 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 140 | 42.0 | 10 | 9 | 16 |
| Regular (Renters) | 192 | 57.4 | 13 | 18 | 22 |
| Targeting Refund | 2 | 0.6 | 0 | 0 | 0 |
| Total Property Tax Refunds | 334 | 100.0 | 23 | 28 | 39 |
| Total Aids/Credits | \$26,076 | 100.0 | \$1,832 | \$1,929 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$5,705 | 44.9% | \$401 | \$321 | \$271 |
| City/Town Levy | 1,612 | 12.7 | 113 | 138 | 169 |
| School District Levy | 5,279 | 41.5 | 371 | 265 | 405 |
| Miscellaneous District Levy | 118 | 0.9 | 8 | 54 | 175 |
| Total Net Tax Capacity/Market Levy | \$12,714 | 100.0 | \$893 | \$777 | \$1,019 |
| Less Property Tax Credits | 1,662 | | 117 | 97 | 67 |
| Net Property Taxes Payable | 11,052 | | 776 | 680 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$822,028 | | \$57,747 | \$35,049 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 10,060 | | 707 | 548 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.078 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$7,923 | 39.9% | \$557 | \$689 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 5,435 | 27.4 | 382 | 459 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,637 | 8.2 | 115 | 97 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,816 | 9.2 | 128 | 107 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,525 | 12.7 | 177 | 123 | 114 |
| Corporate Income Tax (Calendar 1998) | 510 | 2.6 | 36 | 81 | 137 |
| Total State Taxes | \$19,845 | 100.0 | \$1,394 | \$1,556 | \$2,082 |

| I. Major State Aids/Credits | ANOKA | | | METRO (11) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$268,530 | 66.6% | \$902 | \$664 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 44,053 | 10.9 | 148 | 246 | 249 |
| Minnesota Family Investment Program | 3,007 | 0.7 | 10 | 24 | 18 |
| General Assistance including GAMC | 6,779 | 1.7 | 23 | 46 | 38 |
| Social Services | 22,012 | 5.5 | 74 | 113 | 116 |
| Miscellaneous | 2,662 | 0.7 | 9 | 16 | 15 |
| Total | 78,512 | 19.5 | 264 | 444 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 6,106 | 1.5 | 21 | 22 | 67 |
| Municipal Aid | 6,189 | 1.5 | 21 | 27 | 21 |
| Township Aid | 46 | 0.0 | 0 | 0 | 6 |
| Total | 12,340 | 3.1 | 41 | 49 | 94 |
| Local Government Aid (Calendar 1999) | 11,726 | 2.9 | 39 | 65 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 0 | 0.0 | 0 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 1,774 | 0.4 | 6 | 7 | 6 |
| Community Corrections Funding (1999) | 4,038 | 1.0 | 14 | 13 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 12,080 | 3.0 | 41 | 34 | 41 |
| City/Town HACA | 9,454 | 2.3 | 32 | 49 | 46 |
| School District HACA | 2,500 | 0.6 | 8 | 5 | 7 |
| Miscellaneous District HACA | 2,040 | 0.5 | 7 | 10 | 6 |
| Total | 26,074 | 6.5 | 88 | 98 | 100 |
| Total Aids | 402,995 | 100.0 | 1,353 | 1,341 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 21,542 | 100.0 | 72 | 72 | 63 |
| Miscellaneous Credits | 4 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 21,547 | 100.0 | 72 | 72 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 3,547 | 39.3 | 12 | 16 | 16 |
| Regular (Renters) | 5,428 | 60.1 | 18 | 28 | 22 |
| Targeting Refund | 61 | 0.7 | 0 | 0 | 0 |
| Total Property Tax Refunds | 9,036 | 100.0 | 30 | 45 | 39 |
| Total Aids/Credits | \$433,578 | 100.0 | \$1,456 | \$1,458 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$48,825 | 20.8% | \$164 | \$271 | \$271 |
| City/Town Levy | 36,625 | 15.6 | 123 | 195 | 169 |
| School District Levy | 95,064 | 40.5 | 319 | 465 | 405 |
| Miscellaneous District Levy | 54,453 | 23.2 | 183 | 298 | 175 |
| Total Net Tax Capacity/Market Levy | \$234,966 | 100.0 | \$789 | \$1,228 | \$1,019 |
| Less Property Tax Credits | 21,547 | | 72 | 72 | 67 |
| Net Property Taxes Payable | 213,420 | | 717 | 1,156 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$11,530,062 | | \$38,721 | \$49,123 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 183,924 | | 618 | 881 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.131 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$288,090 | 54.9% | \$967 | \$1,389 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 126,584 | 24.1 | 425 | 693 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 25,559 | 4.9 | 86 | 92 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 28,835 | 5.5 | 97 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 27,734 | 5.3 | 93 | 103 | 114 |
| Corporate Income Tax (Calendar 1998) | 27,578 | 5.3 | 93 | 187 | 137 |
| Total State Taxes | \$524,380 | 100.0 | \$1,761 | \$2,571 | \$2,082 |

| I. Major State Aids/Credits | BECKER | | | W CENTRAL (4) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$23,439 | 48.2% | \$787 | \$755 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 9,697 | 19.9 | 326 | 288 | 249 |
| Minnesota Family Investment Program | 694 | 1.4 | 23 | 12 | 18 |
| General Assistance including GAMC | 1,791 | 3.7 | 60 | 29 | 38 |
| Social Services | 3,386 | 7.0 | 114 | 134 | 116 |
| Miscellaneous | 516 | 1.1 | 17 | 14 | 15 |
| Total | 16,085 | 33.1 | 540 | 477 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,514 | 7.2 | 118 | 137 | 67 |
| Municipal Aid | 272 | 0.6 | 9 | 12 | 21 |
| Township Aid | 349 | 0.7 | 12 | 15 | 6 |
| Total | 4,135 | 8.5 | 139 | 164 | 94 |
| Local Government Aid (Calendar 1999) | 1,729 | 3.6 | 58 | 90 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 12 | 0.0 | 0 | 2 | 5 |
| Criminal Justice Aid (Payable 1999) | 136 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 750 | 1.5 | 25 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,038 | 2.1 | 35 | 51 | 41 |
| City/Town HACA | 901 | 1.9 | 30 | 35 | 46 |
| School District HACA | 328 | 0.7 | 11 | 12 | 7 |
| Miscellaneous District HACA | 80 | 0.2 | 3 | 3 | 6 |
| Total | 2,348 | 4.8 | 79 | 100 | 100 |
| Total Aids | 48,633 | 100.0 | 1,633 | 1,609 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,450 | 100.0 | 49 | 48 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 19 | 4 |
| Total Property Tax Credits | 1,450 | 100.0 | 49 | 67 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 470 | 56.1 | 16 | 15 | 16 |
| Regular (Renters) | 355 | 42.4 | 12 | 15 | 22 |
| Targeting Refund | 12 | 1.5 | 0 | 0 | 0 |
| Total Property Tax Refunds | 837 | 100.0 | 28 | 30 | 39 |
| Total Aids/Credits | \$50,920 | 100.0 | \$1,710 | \$1,707 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$9,722 | 43.9% | \$326 | \$278 | \$271 |
| City/Town Levy | 2,831 | 12.8 | 95 | 114 | 169 |
| School District Levy | 8,816 | 39.8 | 296 | 315 | 405 |
| Miscellaneous District Levy | 799 | 3.6 | 27 | 32 | 175 |
| Total Net Tax Capacity/Market Levy | \$22,169 | 100.0 | \$744 | \$740 | \$1,019 |
| Less Property Tax Credits | 1,450 | | 49 | 67 | 67 |
| Net Property Taxes Payable | 20,719 | | 696 | 673 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,237,075 | | \$41,542 | \$44,177 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 16,135 | | 542 | 572 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.251 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$15,716 | 41.3% | \$528 | \$590 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 10,317 | 27.1 | 346 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,763 | 7.3 | 93 | 94 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,874 | 7.6 | 97 | 102 | 107 |
| Motor Fuels Tax (Calendar 1998) | 3,758 | 9.9 | 126 | 137 | 114 |
| Corporate Income Tax (Calendar 1998) | 2,600 | 6.8 | 87 | 63 | 137 |
| Total State Taxes | \$38,029 | 100.0 | \$1,277 | \$1,374 | \$2,082 |

| I. Major State Aids/Credits | BELTRAMI | | | HEADWATERS (2) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$44,884 | 56.1% | \$1,161 | \$1,041 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 13,724 | 17.2 | 355 | 354 | 249 |
| Minnesota Family Investment Program | 2,402 | 3.0 | 62 | 43 | 18 |
| General Assistance including GAMC | 2,408 | 3.0 | 62 | 53 | 38 |
| Social Services | 5,626 | 7.0 | 146 | 138 | 116 |
| Miscellaneous | 716 | 0.9 | 19 | 17 | 15 |
| Total | 24,875 | 31.1 | 644 | 604 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 4,214 | 5.3 | 109 | 184 | 67 |
| Municipal Aid | 374 | 0.5 | 10 | 5 | 21 |
| Township Aid | 264 | 0.3 | 7 | 12 | 6 |
| Total | 4,852 | 6.1 | 126 | 201 | 94 |
| Local Government Aid (Calendar 1999) | 2,676 | 3.3 | 69 | 60 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 10 | 0.0 | 0 | 4 | 5 |
| Criminal Justice Aid (Payable 1999) | 252 | 0.3 | 7 | 6 | 6 |
| Community Corrections Funding (1999) | 1,156 | 1.4 | 30 | 26 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 196 | 0.2 | 5 | 28 | 41 |
| City/Town HACA | 553 | 0.7 | 14 | 19 | 46 |
| School District HACA | 542 | 0.7 | 14 | 14 | 7 |
| Miscellaneous District HACA | 9 | 0.0 | 0 | 0 | 6 |
| Total | 1,301 | 1.6 | 34 | 61 | 100 |
| Total Aids | 80,006 | 100.0 | 2,070 | 2,004 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,414 | 100.0 | 37 | 42 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 1,414 | 100.0 | 37 | 42 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 465 | 43.5 | 12 | 14 | 16 |
| Regular (Renters) | 573 | 53.6 | 15 | 13 | 22 |
| Targeting Refund | 31 | 2.9 | 1 | 1 | 0 |
| Total Property Tax Refunds | 1,070 | 100.0 | 28 | 27 | 39 |
| Total Aids/Credits | \$82,489 | 100.0 | \$2,135 | \$2,072 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$10,201 | 42.6% | \$264 | \$310 | \$271 |
| City/Town Levy | 2,465 | 10.3 | 64 | 82 | 169 |
| School District Levy | 10,815 | 45.2 | 280 | 320 | 405 |
| Miscellaneous District Levy | 465 | 1.9 | 12 | 15 | 175 |
| Total Net Tax Capacity/Market Levy | \$23,947 | 100.0 | \$620 | \$727 | \$1,019 |
| Less Property Tax Credits | 1,414 | | 37 | 42 | 67 |
| Net Property Taxes Payable | 22,533 | | 583 | 686 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$966,671 | | \$25,015 | \$34,765 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 13,925 | | 360 | 505 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.583 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$20,974 | 40.6% | \$543 | \$508 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 17,766 | 34.4 | 460 | 403 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 3,083 | 6.0 | 80 | 87 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 3,457 | 6.7 | 89 | 95 | 107 |
| Motor Fuels Tax (Calendar 1998) | 3,978 | 7.7 | 103 | 122 | 114 |
| Corporate Income Tax (Calendar 1998) | 2,349 | 4.6 | 61 | 53 | 137 |
| Total State Taxes | \$51,606 | 100.0 | \$1,335 | \$1,268 | \$2,082 |

| I. Major State Aids/Credits | BENTON | | | CENTRAL MN (7W) | STATE |
|---|------------------|--------------|----------------|-----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$23,790 | 54.3% | \$678 | \$801 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 7,274 | 16.6 | 207 | 155 | 249 |
| Minnesota Family Investment Program | 359 | 0.8 | 10 | 8 | 18 |
| General Assistance including GAMC | 701 | 1.6 | 20 | 17 | 38 |
| Social Services | 3,229 | 7.4 | 92 | 80 | 116 |
| Miscellaneous | 486 | 1.1 | 14 | 11 | 15 |
| Total | 12,048 | 27.5 | 343 | 270 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,299 | 5.2 | 65 | 51 | 67 |
| Municipal Aid | 280 | 0.6 | 8 | 14 | 21 |
| Township Aid | 130 | 0.3 | 4 | 4 | 6 |
| Total | 2,709 | 6.2 | 77 | 69 | 94 |
| Local Government Aid (Calendar 1999) | 1,494 | 3.4 | 43 | 52 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 21 | 0.0 | 1 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 147 | 0.3 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 861 | 2.0 | 25 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,046 | 2.4 | 30 | 30 | 41 |
| City/Town HACA | 1,014 | 2.3 | 29 | 36 | 46 |
| School District HACA | 636 | 1.5 | 18 | 12 | 7 |
| Miscellaneous District HACA | 45 | 0.1 | 1 | 2 | 6 |
| Total | 2,741 | 6.3 | 78 | 80 | 100 |
| Total Aids | 43,811 | 100.0 | 1,248 | 1,291 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,658 | 99.8 | 47 | 60 | 63 |
| Miscellaneous Credits | 4 | 0.2 | 0 | 0 | 4 |
| Total Property Tax Credits | 1,661 | 100.0 | 47 | 60 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 559 | 36.4 | 16 | 14 | 16 |
| Regular (Renters) | 966 | 62.9 | 28 | 17 | 22 |
| Targeting Refund | 10 | 0.7 | 0 | 0 | 0 |
| Total Property Tax Refunds | 1,535 | 100.0 | 44 | 31 | 39 |
| Total Aids/Credits | \$47,007 | 100.0 | \$1,339 | \$1,382 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$9,262 | 37.2% | \$264 | \$225 | \$271 |
| City/Town Levy | 3,713 | 14.9 | 106 | 160 | 169 |
| School District Levy | 9,957 | 40.0 | 284 | 381 | 405 |
| Miscellaneous District Levy | 1,944 | 7.8 | 55 | 48 | 175 |
| Total Net Tax Capacity/Market Levy | \$24,875 | 100.0 | \$709 | \$814 | \$1,019 |
| Less Property Tax Credits | 1,661 | | 47 | 60 | 67 |
| Net Property Taxes Payable | 23,214 | | 661 | 754 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,109,122 | | \$31,590 | \$39,617 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 17,023 | | 485 | 641 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.322 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$24,288 | 45.6% | \$692 | \$798 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 15,748 | 29.6 | 449 | 434 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 3,002 | 5.6 | 86 | 91 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 3,335 | 6.3 | 95 | 101 | 107 |
| Motor Fuels Tax (Calendar 1998) | 4,350 | 8.2 | 124 | 121 | 114 |
| Corporate Income Tax (Calendar 1998) | 2,497 | 4.7 | 71 | 83 | 137 |
| Total State Taxes | \$53,220 | 100.0 | \$1,516 | \$1,628 | \$2,082 |

| I. Major State Aids/Credits | BIG STONE | | | MN VALLEY (6W) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$6,449 | 44.2% | \$1,113 | \$917 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 2,247 | 15.4 | 388 | 328 | 249 |
| Minnesota Family Investment Program | 52 | 0.4 | 9 | 6 | 18 |
| General Assistance including GAMC | 146 | 1.0 | 25 | 18 | 38 |
| Social Services | 968 | 6.6 | 167 | 136 | 116 |
| Miscellaneous | 93 | 0.6 | 16 | 15 | 15 |
| Total | 3,506 | 24.0 | 605 | 504 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 1,895 | 13.0 | 327 | 235 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 4 | 21 |
| Township Aid | 110 | 0.8 | 19 | 38 | 6 |
| Total | 2,005 | 13.7 | 346 | 277 | 94 |
| Local Government Aid (Calendar 1999) | 1,082 | 7.4 | 187 | 142 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 208 | 1.4 | 36 | 20 | 5 |
| Criminal Justice Aid (Payable 1999) | 27 | 0.2 | 5 | 4 | 6 |
| Community Corrections Funding (1999) | 65 | 0.4 | 11 | 13 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 650 | 4.5 | 112 | 79 | 41 |
| City/Town HACA | 466 | 3.2 | 80 | 58 | 46 |
| School District HACA | 117 | 0.8 | 20 | 12 | 7 |
| Miscellaneous District HACA | 10 | 0.1 | 2 | 2 | 6 |
| Total | 1,243 | 8.5 | 214 | 151 | 100 |
| Total Aids | 14,584 | 100.0 | 2,517 | 2,027 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 166 | 100.0 | 29 | 32 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 166 | 100.0 | 29 | 32 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 225 | 76.4 | 39 | 28 | 16 |
| Regular (Renters) | 51 | 17.2 | 9 | 14 | 22 |
| Targeting Refund | 19 | 6.4 | 3 | 1 | 0 |
| Total Property Tax Refunds | 294 | 100.0 | 51 | 43 | 39 |
| Total Aids/Credits | \$15,043 | 100.0 | \$2,596 | \$2,102 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$1,868 | 37.0% | \$322 | \$322 | \$271 |
| City/Town Levy | 891 | 17.6 | 154 | 151 | 169 |
| School District Levy | 2,157 | 42.7 | 372 | 343 | 405 |
| Miscellaneous District Levy | 139 | 2.7 | 24 | 27 | 175 |
| Total Net Tax Capacity/Market Levy | \$5,056 | 100.0 | \$873 | \$843 | \$1,019 |
| Less Property Tax Credits | 166 | | 29 | 32 | 67 |
| Net Property Taxes Payable | 4,890 | | 844 | 810 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$288,313 | | \$49,761 | \$52,889 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 3,177 | | 548 | 590 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.516 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$3,508 | 48.6% | \$605 | \$690 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 1,431 | 19.8 | 247 | 264 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 624 | 8.6 | 108 | 105 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 706 | 9.8 | 122 | 119 | 107 |
| Motor Fuels Tax (Calendar 1998) | 707 | 9.8 | 122 | 130 | 114 |
| Corporate Income Tax (Calendar 1998) | 245 | 3.4 | 42 | 57 | 137 |
| Total State Taxes | \$7,221 | 100.0 | \$1,246 | \$1,366 | \$2,082 |

| I. Major State Aids/Credits | BLUE EARTH | | | NINE (9) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$37,302 | 49.1% | \$668 | \$663 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 10,975 | 14.5 | 196 | 227 | 249 |
| Minnesota Family Investment Program | 464 | 0.6 | 8 | 7 | 18 |
| General Assistance including GAMC | 1,046 | 1.4 | 19 | 18 | 38 |
| Social Services | 7,085 | 9.3 | 127 | 114 | 116 |
| Miscellaneous | 484 | 0.6 | 9 | 11 | 15 |
| Total | 20,054 | 26.4 | 359 | 378 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 4,505 | 5.9 | 81 | 115 | 67 |
| Municipal Aid | 1,063 | 1.4 | 19 | 14 | 21 |
| Township Aid | 279 | 0.4 | 5 | 11 | 6 |
| Total | 5,847 | 7.7 | 105 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 6,397 | 8.4 | 114 | 119 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 202 | 0.3 | 4 | 5 | 5 |
| Criminal Justice Aid (Payable 1999) | 350 | 0.5 | 6 | 5 | 6 |
| Community Corrections Funding (1999) | 823 | 1.1 | 15 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 2,085 | 2.7 | 37 | 53 | 41 |
| City/Town HACA | 2,720 | 3.6 | 49 | 47 | 46 |
| School District HACA | 84 | 0.1 | 2 | 7 | 7 |
| Miscellaneous District HACA | 41 | 0.1 | 1 | 1 | 6 |
| Total | 4,930 | 6.5 | 88 | 108 | 100 |
| Total Aids | 75,905 | 100.0 | 1,358 | 1,433 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 2,775 | 100.0 | 50 | 50 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 2 | 4 |
| Total Property Tax Credits | 2,775 | 100.0 | 50 | 52 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 795 | 37.9 | 14 | 20 | 16 |
| Regular (Renters) | 1,288 | 61.4 | 23 | 15 | 22 |
| Targeting Refund | 16 | 0.8 | 0 | 0 | 0 |
| Total Property Tax Refunds | 2,098 | 100.0 | 38 | 36 | 39 |
| Total Aids/Credits | \$80,778 | 100.0 | \$1,446 | \$1,521 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$14,342 | 31.5% | \$257 | \$260 | \$271 |
| City/Town Levy | 9,012 | 19.8 | 161 | 142 | 169 |
| School District Levy | 19,722 | 43.3 | 353 | 333 | 405 |
| Miscellaneous District Levy | 2,487 | 5.5 | 45 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$45,564 | 100.0 | \$815 | \$762 | \$1,019 |
| Less Property Tax Credits | 2,775 | | 50 | 52 | 67 |
| Net Property Taxes Payable | 42,788 | | 766 | 710 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$2,428,150 | | \$43,455 | \$47,665 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 36,756 | | 658 | 600 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.133 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$51,575 | 44.7% | \$923 | \$746 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 41,444 | 35.9 | 742 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 5,027 | 4.4 | 90 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 5,641 | 4.9 | 101 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 6,220 | 5.4 | 111 | 114 | 114 |
| Corporate Income Tax (Calendar 1998) | 5,459 | 4.7 | 98 | 80 | 137 |
| Total State Taxes | \$115,366 | 100.0 | \$2,065 | \$1,536 | \$2,082 |

| I. Major State Aids/Credits | BROWN | | | NINE (9) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$17,569 | 44.2% | \$627 | \$663 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 6,859 | 17.3 | 245 | 227 | 249 |
| Minnesota Family Investment Program | 101 | 0.3 | 4 | 7 | 18 |
| General Assistance including GAMC | 292 | 0.7 | 10 | 18 | 38 |
| Social Services | 3,528 | 8.9 | 126 | 114 | 116 |
| Miscellaneous | 324 | 0.8 | 12 | 11 | 15 |
| Total | 11,104 | 28.0 | 396 | 378 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,545 | 6.4 | 91 | 115 | 67 |
| Municipal Aid | 470 | 1.2 | 17 | 14 | 21 |
| Township Aid | 441 | 1.1 | 16 | 11 | 6 |
| Total | 3,456 | 8.7 | 123 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 4,261 | 10.7 | 152 | 119 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 87 | 0.2 | 3 | 5 | 5 |
| Criminal Justice Aid (Payable 1999) | 118 | 0.3 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 303 | 0.8 | 11 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,277 | 3.2 | 46 | 53 | 41 |
| City/Town HACA | 1,333 | 3.4 | 48 | 47 | 46 |
| School District HACA | 190 | 0.5 | 7 | 7 | 7 |
| Miscellaneous District HACA | 16 | 0.0 | 1 | 1 | 6 |
| Total | 2,816 | 7.1 | 101 | 108 | 100 |
| Total Aids | 39,714 | 100.0 | 1,418 | 1,433 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,430 | 97.0 | 51 | 50 | 63 |
| Miscellaneous Credits | 44 | 3.0 | 2 | 2 | 4 |
| Total Property Tax Credits | 1,474 | 100.0 | 53 | 52 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 802 | 67.8 | 29 | 20 | 16 |
| Regular (Renters) | 370 | 31.2 | 13 | 15 | 22 |
| Targeting Refund | 12 | 1.0 | 0 | 0 | 0 |
| Total Property Tax Refunds | 1,183 | 100.0 | 42 | 36 | 39 |
| Total Aids/Credits | \$42,371 | 100.0 | \$1,513 | \$1,521 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$6,468 | 33.2% | \$231 | \$260 | \$271 |
| City/Town Levy | 4,181 | 21.5 | 149 | 142 | 169 |
| School District Levy | 7,916 | 40.6 | 283 | 333 | 405 |
| Miscellaneous District Levy | 917 | 4.7 | 33 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$19,482 | 100.0 | \$696 | \$762 | \$1,019 |
| Less Property Tax Credits | 1,474 | | 53 | 52 | 67 |
| Net Property Taxes Payable | 18,009 | | 643 | 710 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,222,332 | | \$43,636 | \$47,665 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 14,438 | | 515 | 600 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.221 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$20,257 | 48.8% | \$723 | \$746 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 9,979 | 24.1 | 356 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,904 | 7.0 | 104 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 3,267 | 7.9 | 117 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,506 | 6.0 | 89 | 114 | 114 |
| Corporate Income Tax (Calendar 1998) | 2,570 | 6.2 | 92 | 80 | 137 |
| Total State Taxes | \$41,483 | 100.0 | \$1,481 | \$1,536 | \$2,082 |

| I. Major State Aids/Credits | CARLTON | | | ARROWHEAD (3) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$31,805 | 54.5% | \$1,007 | \$767 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 8,975 | 15.4 | 284 | 322 | 249 |
| Minnesota Family Investment Program | 410 | 0.7 | 13 | 17 | 18 |
| General Assistance including GAMC | 1,074 | 1.8 | 34 | 45 | 38 |
| Social Services | 3,685 | 6.3 | 117 | 153 | 116 |
| Miscellaneous | 553 | 0.9 | 18 | 22 | 15 |
| Total | 14,697 | 25.2 | 465 | 559 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,159 | 5.4 | 100 | 121 | 67 |
| Municipal Aid | 498 | 0.9 | 16 | 22 | 21 |
| Township Aid | 136 | 0.2 | 4 | 3 | 6 |
| Total | 3,793 | 6.5 | 120 | 147 | 94 |
| Local Government Aid (Calendar 1999) | 3,273 | 5.6 | 104 | 151 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 775 | 1.3 | 25 | 41 | 5 |
| Criminal Justice Aid (Payable 1999) | 157 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 492 | 0.8 | 16 | 18 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,551 | 2.7 | 49 | 53 | 41 |
| City/Town HACA | 1,433 | 2.5 | 45 | 54 | 46 |
| School District HACA | 347 | 0.6 | 11 | 9 | 7 |
| Miscellaneous District HACA | 26 | 0.0 | 1 | 1 | 6 |
| Total | 3,358 | 5.8 | 106 | 117 | 100 |
| Total Aids | 58,349 | 100.0 | 1,847 | 1,805 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,713 | 100.0 | 54 | 52 | 63 |
| Miscellaneous Credits | 1 | 0.0 | 0 | 45 | 4 |
| Total Property Tax Credits | 1,714 | 100.0 | 54 | 97 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 527 | 56.9 | 17 | 9 | 16 |
| Regular (Renters) | 390 | 42.0 | 12 | 18 | 22 |
| Targeting Refund | 10 | 1.1 | 0 | 0 | 0 |
| Total Property Tax Refunds | 927 | 100.0 | 29 | 28 | 39 |
| Total Aids/Credits | \$60,990 | 100.0 | \$1,931 | \$1,929 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$10,378 | 41.7% | \$329 | \$321 | \$271 |
| City/Town Levy | 4,279 | 17.2 | 135 | 138 | 169 |
| School District Levy | 9,091 | 36.5 | 288 | 265 | 405 |
| Miscellaneous District Levy | 1,161 | 4.7 | 37 | 54 | 175 |
| Total Net Tax Capacity/Market Levy | \$24,910 | 100.0 | \$789 | \$777 | \$1,019 |
| Less Property Tax Credits | 1,714 | | 54 | 97 | 67 |
| Net Property Taxes Payable | 23,196 | | 734 | 680 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$981,250 | | \$31,061 | \$35,049 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 15,346 | | 486 | 548 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.474 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$20,519 | 48.2% | \$650 | \$689 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 8,871 | 20.8 | 281 | 459 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 3,084 | 7.2 | 98 | 97 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 3,374 | 7.9 | 107 | 107 | 107 |
| Motor Fuels Tax (Calendar 1998) | 4,538 | 10.7 | 144 | 123 | 114 |
| Corporate Income Tax (Calendar 1998) | 2,171 | 5.1 | 69 | 81 | 137 |
| Total State Taxes | \$42,559 | 100.0 | \$1,347 | \$1,556 | \$2,082 |

| I. Major State Aids/Credits | CARVER | | | METRO (11) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$46,019 | 62.6% | \$695 | \$664 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 8,227 | 11.2 | 124 | 246 | 249 |
| Minnesota Family Investment Program | 135 | 0.2 | 2 | 24 | 18 |
| General Assistance including GAMC | 629 | 0.9 | 10 | 46 | 38 |
| Social Services | 4,304 | 5.9 | 65 | 113 | 116 |
| Miscellaneous | 350 | 0.5 | 5 | 16 | 15 |
| Total | 13,646 | 18.6 | 206 | 444 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,142 | 4.3 | 47 | 22 | 67 |
| Municipal Aid | 1,007 | 1.4 | 15 | 27 | 21 |
| Township Aid | 117 | 0.2 | 2 | 0 | 6 |
| Total | 4,266 | 5.8 | 64 | 49 | 94 |
| Local Government Aid (Calendar 1999) | 1,360 | 1.9 | 21 | 65 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 7 | 0.0 | 0 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 279 | 0.4 | 4 | 7 | 6 |
| Community Corrections Funding (1999) | 660 | 0.9 | 10 | 13 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 3,987 | 5.4 | 60 | 34 | 41 |
| City/Town HACA | 2,494 | 3.4 | 38 | 49 | 46 |
| School District HACA | 180 | 0.2 | 3 | 5 | 7 |
| Miscellaneous District HACA | 592 | 0.8 | 9 | 10 | 6 |
| Total | 7,253 | 9.9 | 110 | 98 | 100 |
| Total Aids | 73,491 | 100.0 | 1,111 | 1,341 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 5,165 | 97.1 | 78 | 72 | 63 |
| Miscellaneous Credits | 154 | 2.9 | 2 | 0 | 4 |
| Total Property Tax Credits | 5,319 | 100.0 | 80 | 72 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 1,407 | 58.2 | 21 | 16 | 16 |
| Regular (Renters) | 978 | 40.5 | 15 | 28 | 22 |
| Targeting Refund | 30 | 1.2 | 0 | 0 | 0 |
| Total Property Tax Refunds | 2,415 | 100.0 | 36 | 45 | 39 |
| Total Aids/Credits | \$81,225 | 100.0 | \$1,228 | \$1,458 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$20,889 | 24.7% | \$316 | \$271 | \$271 |
| City/Town Levy | 11,407 | 13.5 | 172 | 195 | 169 |
| School District Levy | 30,841 | 36.5 | 466 | 465 | 405 |
| Miscellaneous District Levy | 21,336 | 25.3 | 322 | 298 | 175 |
| Total Net Tax Capacity/Market Levy | \$84,472 | 100.0 | \$1,277 | \$1,228 | \$1,019 |
| Less Property Tax Credits | 5,319 | | 80 | 72 | 67 |
| Net Property Taxes Payable | 79,152 | | 1,196 | 1,156 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$3,596,870 | | \$54,360 | \$49,123 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 57,484 | | 869 | 881 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.321 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$97,478 | 66.4% | \$1,473 | \$1,389 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 22,257 | 15.2 | 336 | 693 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 5,903 | 4.0 | 89 | 92 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 7,131 | 4.9 | 108 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 6,781 | 4.6 | 102 | 103 | 114 |
| Corporate Income Tax (Calendar 1998) | 7,289 | 5.0 | 110 | 187 | 137 |
| Total State Taxes | \$146,839 | 100.0 | \$2,219 | \$2,571 | \$2,082 |

| I. Major State Aids/Credits | CASS | | | FIVE (5) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$18,353 | 44.9% | \$716 | \$884 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 8,378 | 20.5 | 327 | 292 | 249 |
| Minnesota Family Investment Program | 731 | 1.8 | 28 | 16 | 18 |
| General Assistance including GAMC | 1,700 | 4.2 | 66 | 37 | 38 |
| Social Services | 3,231 | 7.9 | 126 | 137 | 116 |
| Miscellaneous | 347 | 0.8 | 14 | 16 | 15 |
| Total | 14,387 | 35.2 | 561 | 499 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 4,210 | 10.3 | 164 | 120 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 7 | 21 |
| Township Aid | 278 | 0.7 | 11 | 14 | 6 |
| Total | 4,488 | 11.0 | 175 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 936 | 2.3 | 37 | 66 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 19 | 0.0 | 1 | 3 | 5 |
| Criminal Justice Aid (Payable 1999) | 180 | 0.4 | 7 | 6 | 6 |
| Community Corrections Funding (1999) | 486 | 1.2 | 19 | 16 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,055 | 2.6 | 41 | 46 | 41 |
| City/Town HACA | 742 | 1.8 | 29 | 32 | 46 |
| School District HACA | 222 | 0.5 | 9 | 15 | 7 |
| Miscellaneous District HACA | 35 | 0.1 | 1 | 1 | 6 |
| Total | 2,053 | 5.0 | 80 | 93 | 100 |
| Total Aids | 40,902 | 100.0 | 1,595 | 1,707 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,622 | 100.0 | 63 | 55 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 7 | 4 |
| Total Property Tax Credits | 1,622 | 100.0 | 63 | 61 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 327 | 57.4 | 13 | 18 | 16 |
| Regular (Renters) | 235 | 41.2 | 9 | 14 | 22 |
| Targeting Refund | 8 | 1.4 | 0 | 0 | 0 |
| Total Property Tax Refunds | 570 | 100.0 | 22 | 32 | 39 |
| Total Aids/Credits | \$43,093 | 100.0 | \$1,680 | \$1,801 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$9,918 | 35.5% | \$387 | \$281 | \$271 |
| City/Town Levy | 3,920 | 14.0 | 153 | 137 | 169 |
| School District Levy | 13,809 | 49.4 | 538 | 364 | 405 |
| Miscellaneous District Levy | 299 | 1.1 | 12 | 19 | 175 |
| Total Net Tax Capacity/Market Levy | \$27,945 | 100.0 | \$1,090 | \$801 | \$1,019 |
| Less Property Tax Credits | 1,622 | | 63 | 61 | 67 |
| Net Property Taxes Payable | 26,323 | | 1,026 | 740 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,772,531 | | \$69,121 | \$47,806 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 26,122 | | 1,019 | 677 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 0.993 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$12,555 | 39.4% | \$490 | \$605 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 9,104 | 28.6 | 355 | 437 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,468 | 7.7 | 96 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,729 | 8.6 | 106 | 106 | 107 |
| Motor Fuels Tax (Calendar 1998) | 4,232 | 13.3 | 165 | 141 | 114 |
| Corporate Income Tax (Calendar 1998) | 790 | 2.5 | 31 | 56 | 137 |
| Total State Taxes | \$31,878 | 100.0 | \$1,243 | \$1,443 | \$2,082 |

| I. Major State Aids/Credits | CHIPPEWA | | | MN VALLEY (6W) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$12,218 | 49.2% | \$929 | \$917 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,894 | 15.7 | 296 | 328 | 249 |
| Minnesota Family Investment Program | 80 | 0.3 | 6 | 6 | 18 |
| General Assistance including GAMC | 199 | 0.8 | 15 | 18 | 38 |
| Social Services | 1,469 | 5.9 | 112 | 136 | 116 |
| Miscellaneous | 159 | 0.6 | 12 | 15 | 15 |
| Total | 5,801 | 23.4 | 441 | 504 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,091 | 8.4 | 159 | 235 | 67 |
| Municipal Aid | 195 | 0.8 | 15 | 4 | 21 |
| Township Aid | 433 | 1.7 | 33 | 38 | 6 |
| Total | 2,720 | 11.0 | 207 | 277 | 94 |
| Local Government Aid (Calendar 1999) | 1,651 | 6.7 | 126 | 142 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 317 | 1.3 | 24 | 20 | 5 |
| Criminal Justice Aid (Payable 1999) | 51 | 0.2 | 4 | 4 | 6 |
| Community Corrections Funding (1999) | 174 | 0.7 | 13 | 13 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 977 | 3.9 | 74 | 79 | 41 |
| City/Town HACA | 757 | 3.1 | 58 | 58 | 46 |
| School District HACA | 121 | 0.5 | 9 | 12 | 7 |
| Miscellaneous District HACA | 26 | 0.1 | 2 | 2 | 6 |
| Total | 1,881 | 7.6 | 143 | 151 | 100 |
| Total Aids | 24,811 | 100.0 | 1,887 | 2,027 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 521 | 100.0 | 40 | 32 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 521 | 100.0 | 40 | 32 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 472 | 59.7 | 36 | 28 | 16 |
| Regular (Renters) | 309 | 39.1 | 23 | 14 | 22 |
| Targeting Refund | 10 | 1.2 | 1 | 1 | 0 |
| Total Property Tax Refunds | 790 | 100.0 | 60 | 43 | 39 |
| Total Aids/Credits | \$26,123 | 100.0 | \$1,986 | \$2,102 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$3,950 | 33.3% | \$300 | \$322 | \$271 |
| City/Town Levy | 2,558 | 21.5 | 194 | 151 | 169 |
| School District Levy | 5,219 | 44.0 | 397 | 343 | 405 |
| Miscellaneous District Levy | 143 | 1.2 | 11 | 27 | 175 |
| Total Net Tax Capacity/Market Levy | \$11,871 | 100.0 | \$903 | \$843 | \$1,019 |
| Less Property Tax Credits | 521 | | 40 | 32 | 67 |
| Net Property Taxes Payable | 11,350 | | 863 | 810 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$694,615 | | \$52,814 | \$52,889 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 8,161 | | 621 | 590 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.371 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$14,436 | 57.5% | \$1,098 | \$690 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 5,076 | 20.2 | 386 | 264 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,381 | 5.5 | 105 | 105 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,586 | 6.3 | 121 | 119 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,761 | 7.0 | 134 | 130 | 114 |
| Corporate Income Tax (Calendar 1998) | 860 | 3.4 | 65 | 57 | 137 |
| Total State Taxes | \$25,099 | 100.0 | \$1,908 | \$1,366 | \$2,082 |

| | CHISAGO | | | E CENTRAL (7E) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| I. Major State Aids/Credits | | | | | |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$34,829 | 60.9% | \$828 | \$939 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 7,143 | 12.5 | 170 | 234 | 249 |
| Minnesota Family Investment Program | 293 | 0.5 | 7 | 12 | 18 |
| General Assistance including GAMC | 926 | 1.6 | 22 | 29 | 38 |
| Social Services | 3,448 | 6.0 | 82 | 104 | 116 |
| Miscellaneous | 353 | 0.6 | 8 | 13 | 15 |
| Total | 12,163 | 21.3 | 289 | 391 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,771 | 4.8 | 66 | 117 | 67 |
| Municipal Aid | 335 | 0.6 | 8 | 4 | 21 |
| Township Aid | 148 | 0.3 | 4 | 8 | 6 |
| Total | 3,254 | 5.7 | 77 | 129 | 94 |
| Local Government Aid (Calendar 1999) | 1,412 | 2.5 | 34 | 39 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 12 | 0.0 | 0 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 192 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 759 | 1.3 | 18 | 21 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 2,479 | 4.3 | 59 | 60 | 41 |
| City/Town HACA | 1,170 | 2.0 | 28 | 25 | 46 |
| School District HACA | 933 | 1.6 | 22 | 19 | 7 |
| Miscellaneous District HACA | 11 | 0.0 | 0 | 0 | 6 |
| Total | 4,593 | 8.0 | 109 | 104 | 100 |
| Total Aids | 57,214 | 100.0 | 1,361 | 1,629 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 3,154 | 99.6 | 75 | 62 | 63 |
| Miscellaneous Credits | 11 | 0.4 | 0 | 0 | 4 |
| Total Property Tax Credits | 3,165 | 100.0 | 75 | 62 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 937 | 64.9 | 22 | 21 | 16 |
| Regular (Renters) | 497 | 34.4 | 12 | 12 | 22 |
| Targeting Refund | 10 | 0.7 | 0 | 0 | 0 |
| Total Property Tax Refunds | 1,443 | 100.0 | 34 | 34 | 39 |
| Total Aids/Credits | \$61,822 | 100.0 | \$1,471 | \$1,725 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$12,270 | 38.0% | \$292 | \$280 | \$271 |
| City/Town Levy | 5,038 | 15.6 | 120 | 113 | 169 |
| School District Levy | 14,283 | 44.2 | 340 | 291 | 405 |
| Miscellaneous District Levy | 740 | 2.3 | 18 | 25 | 175 |
| Total Net Tax Capacity/Market Levy | \$32,331 | 100.0 | \$769 | \$708 | \$1,019 |
| Less Property Tax Credits | 3,165 | | 75 | 62 | 67 |
| Net Property Taxes Payable | 29,166 | | 694 | 645 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,677,137 | | \$39,893 | \$36,436 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 23,028 | | 548 | 474 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.248 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$36,655 | 58.0% | \$872 | \$682 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 8,808 | 13.9 | 210 | 281 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 4,273 | 6.8 | 102 | 99 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 4,658 | 7.4 | 111 | 104 | 107 |
| Motor Fuels Tax (Calendar 1998) | 6,909 | 10.9 | 164 | 163 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,899 | 3.0 | 45 | 48 | 137 |
| Total State Taxes | \$63,203 | 100.0 | \$1,503 | \$1,377 | \$2,082 |

| I. Major State Aids/Credits | CLAY | | | W CENTRAL (4) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$43,953 | 52.1% | \$824 | \$755 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 12,879 | 15.3 | 242 | 288 | 249 |
| Minnesota Family Investment Program | 1,055 | 1.3 | 20 | 12 | 18 |
| General Assistance including GAMC | 1,623 | 1.9 | 30 | 29 | 38 |
| Social Services | 7,644 | 9.1 | 143 | 134 | 116 |
| Miscellaneous | 700 | 0.8 | 13 | 14 | 15 |
| Total | 23,901 | 28.3 | 448 | 477 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,604 | 4.3 | 68 | 137 | 67 |
| Municipal Aid | 1,160 | 1.4 | 22 | 12 | 21 |
| Township Aid | 477 | 0.6 | 9 | 15 | 6 |
| Total | 5,240 | 6.2 | 98 | 164 | 94 |
| Local Government Aid (Calendar 1999) | 6,053 | 7.2 | 114 | 90 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 33 | 0.0 | 1 | 2 | 5 |
| Criminal Justice Aid (Payable 1999) | 262 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 1,215 | 1.4 | 23 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,397 | 1.7 | 26 | 51 | 41 |
| City/Town HACA | 1,491 | 1.8 | 28 | 35 | 46 |
| School District HACA | 711 | 0.8 | 13 | 12 | 7 |
| Miscellaneous District HACA | 107 | 0.1 | 2 | 3 | 6 |
| Total | 3,705 | 4.4 | 69 | 100 | 100 |
| Total Aids | 84,363 | 100.0 | 1,582 | 1,609 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 2,296 | 37.1 | 43 | 48 | 63 |
| Miscellaneous Credits | 3,884 | 62.9 | 73 | 19 | 4 |
| Total Property Tax Credits | 6,180 | 100.0 | 116 | 67 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 557 | 34.2 | 10 | 15 | 16 |
| Regular (Renters) | 1,065 | 65.4 | 20 | 15 | 22 |
| Targeting Refund | 7 | 0.5 | 0 | 0 | 0 |
| Total Property Tax Refunds | 1,630 | 100.0 | 31 | 30 | 39 |
| Total Aids/Credits | \$92,173 | 100.0 | \$1,729 | \$1,707 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$13,157 | 41.3% | \$247 | \$278 | \$271 |
| City/Town Levy | 5,105 | 16.0 | 96 | 114 | 169 |
| School District Levy | 11,735 | 36.8 | 220 | 315 | 405 |
| Miscellaneous District Levy | 1,862 | 5.8 | 35 | 32 | 175 |
| Total Net Tax Capacity/Market Levy | \$31,858 | 100.0 | \$597 | \$740 | \$1,019 |
| Less Property Tax Credits | 6,180 | | 116 | 67 | 67 |
| Net Property Taxes Payable | 25,678 | | 482 | 673 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,644,083 | | \$30,833 | \$44,177 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 22,147 | | 415 | 572 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.102 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$29,974 | 47.6% | \$562 | \$590 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 15,358 | 24.4 | 288 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 4,054 | 6.4 | 76 | 94 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 4,326 | 6.9 | 81 | 102 | 107 |
| Motor Fuels Tax (Calendar 1998) | 6,685 | 10.6 | 125 | 137 | 114 |
| Corporate Income Tax (Calendar 1998) | 2,594 | 4.1 | 49 | 63 | 137 |
| Total State Taxes | \$62,991 | 100.0 | \$1,181 | \$1,374 | \$2,082 |

| I. Major State Aids/Credits | CLEARWATER | | | HEADWATERS (2) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$8,263 | 46.3% | \$985 | \$1,041 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,751 | 21.0 | 447 | 354 | 249 |
| Minnesota Family Investment Program | 206 | 1.2 | 25 | 43 | 18 |
| General Assistance including GAMC | 435 | 2.4 | 52 | 53 | 38 |
| Social Services | 1,151 | 6.4 | 137 | 138 | 116 |
| Miscellaneous | 148 | 0.8 | 18 | 17 | 15 |
| Total | 5,692 | 31.9 | 678 | 604 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,439 | 13.7 | 291 | 184 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 5 | 21 |
| Township Aid | 130 | 0.7 | 15 | 12 | 6 |
| Total | 2,569 | 14.4 | 306 | 201 | 94 |
| Local Government Aid (Calendar 1999) | 503 | 2.8 | 60 | 60 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 123 | 0.7 | 15 | 4 | 5 |
| Criminal Justice Aid (Payable 1999) | 41 | 0.2 | 5 | 6 | 6 |
| Community Corrections Funding (1999) | 187 | 1.0 | 22 | 26 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 289 | 1.6 | 34 | 28 | 41 |
| City/Town HACA | 168 | 0.9 | 20 | 19 | 46 |
| School District HACA | 14 | 0.1 | 2 | 14 | 7 |
| Miscellaneous District HACA | 4 | 0.0 | 0 | 0 | 6 |
| Total | 475 | 2.7 | 57 | 61 | 100 |
| Total Aids | 17,853 | 100.0 | 2,127 | 2,004 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 263 | 100.0 | 31 | 42 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 263 | 100.0 | 31 | 42 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 142 | 63.3 | 17 | 14 | 16 |
| Regular (Renters) | 78 | 34.8 | 9 | 13 | 22 |
| Targeting Refund | 4 | 1.8 | 0 | 1 | 0 |
| Total Property Tax Refunds | 224 | 100.0 | 27 | 27 | 39 |
| Total Aids/Credits | \$18,339 | 100.0 | \$2,185 | \$2,072 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$3,981 | 49.1% | \$474 | \$310 | \$271 |
| City/Town Levy | 747 | 9.2 | 89 | 82 | 169 |
| School District Levy | 3,201 | 39.5 | 381 | 320 | 405 |
| Miscellaneous District Levy | 175 | 2.2 | 21 | 15 | 175 |
| Total Net Tax Capacity/Market Levy | \$8,103 | 100.0 | \$966 | \$727 | \$1,019 |
| Less Property Tax Credits | 263 | | 31 | 42 | 67 |
| Net Property Taxes Payable | 7,840 | | 934 | 686 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$317,366 | | \$37,818 | \$34,765 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 5,818 | | 693 | 505 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.348 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$4,055 | 44.3% | \$483 | \$508 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 1,866 | 20.4 | 222 | 403 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 805 | 8.8 | 96 | 87 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 864 | 9.4 | 103 | 95 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,214 | 13.3 | 145 | 122 | 114 |
| Corporate Income Tax (Calendar 1998) | 348 | 3.8 | 41 | 53 | 137 |
| Total State Taxes | \$9,152 | 100.0 | \$1,091 | \$1,268 | \$2,082 |

| I. Major State Aids/Credits | COOK | | | ARROWHEAD (3) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$1,346 | 20.5% | \$293 | \$767 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 1,289 | 19.6 | 281 | 322 | 249 |
| Minnesota Family Investment Program | 20 | 0.3 | 4 | 17 | 18 |
| General Assistance including GAMC | 201 | 3.1 | 44 | 45 | 38 |
| Social Services | 447 | 6.8 | 97 | 153 | 116 |
| Miscellaneous | 86 | 1.3 | 19 | 22 | 15 |
| Total | 2,043 | 31.1 | 445 | 559 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,044 | 31.1 | 445 | 121 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 22 | 21 |
| Township Aid | 2 | 0.0 | 0 | 3 | 6 |
| Total | 2,045 | 31.1 | 445 | 147 | 94 |
| Local Government Aid (Calendar 1999) | 245 | 3.7 | 53 | 151 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 7 | 0.1 | 1 | 41 | 5 |
| Criminal Justice Aid (Payable 1999) | 25 | 0.4 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 59 | 0.9 | 13 | 18 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 650 | 9.9 | 142 | 53 | 41 |
| City/Town HACA | 124 | 1.9 | 27 | 54 | 46 |
| School District HACA | 15 | 0.2 | 3 | 9 | 7 |
| Miscellaneous District HACA | 13 | 0.2 | 3 | 1 | 6 |
| Total | 803 | 12.2 | 175 | 117 | 100 |
| Total Aids | 6,572 | 100.0 | 1,430 | 1,805 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 386 | 46.4 | 84 | 52 | 63 |
| Miscellaneous Credits | 447 | 53.6 | 97 | 45 | 4 |
| Total Property Tax Credits | 833 | 100.0 | 181 | 97 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 80 | 59.1 | 17 | 9 | 16 |
| Regular (Renters) | 54 | 39.7 | 12 | 18 | 22 |
| Targeting Refund | 2 | 1.2 | 0 | 0 | 0 |
| Total Property Tax Refunds | 135 | 100.0 | 29 | 28 | 39 |
| Total Aids/Credits | \$7,541 | 100.0 | \$1,641 | \$1,929 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$3,415 | 43.2% | \$743 | \$321 | \$271 |
| City/Town Levy | 555 | 7.0 | 121 | 138 | 169 |
| School District Levy | 3,363 | 42.5 | 732 | 265 | 405 |
| Miscellaneous District Levy | 575 | 7.3 | 125 | 54 | 175 |
| Total Net Tax Capacity/Market Levy | \$7,909 | 100.0 | \$1,721 | \$777 | \$1,019 |
| Less Property Tax Credits | 833 | | 181 | 97 | 67 |
| Net Property Taxes Payable | 7,075 | | 1,540 | 680 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$487,416 | | \$106,075 | \$35,049 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 7,353 | | 1,600 | 548 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 0.962 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$4,246 | 38.0% | \$924 | \$689 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 4,053 | 36.3 | 882 | 459 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 548 | 4.9 | 119 | 97 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 647 | 5.8 | 141 | 107 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,349 | 12.1 | 293 | 123 | 114 |
| Corporate Income Tax (Calendar 1998) | 319 | 2.9 | 69 | 81 | 137 |
| Total State Taxes | \$11,162 | 100.0 | \$2,429 | \$1,556 | \$2,082 |

| I. Major State Aids/Credits | COTTONWOOD | | | SOUTHWEST (8) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$8,506 | 39.0% | \$666 | \$736 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,868 | 17.7 | 303 | 273 | 249 |
| Minnesota Family Investment Program | 84 | 0.4 | 7 | 7 | 18 |
| General Assistance including GAMC | 283 | 1.3 | 22 | 17 | 38 |
| Social Services | 2,215 | 10.1 | 173 | 122 | 116 |
| Miscellaneous | 171 | 0.8 | 13 | 13 | 15 |
| Total | 6,620 | 30.3 | 518 | 432 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,530 | 11.6 | 198 | 198 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 8 | 21 |
| Township Aid | 327 | 1.5 | 26 | 31 | 6 |
| Total | 2,857 | 13.1 | 224 | 236 | 94 |
| Local Government Aid (Calendar 1999) | 1,614 | 7.4 | 126 | 125 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 152 | 0.7 | 12 | 9 | 5 |
| Criminal Justice Aid (Payable 1999) | 48 | 0.2 | 4 | 4 | 6 |
| Community Corrections Funding (1999) | 181 | 0.8 | 14 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,018 | 4.7 | 80 | 65 | 41 |
| City/Town HACA | 812 | 3.7 | 64 | 53 | 46 |
| School District HACA | 1 | 0.0 | 0 | 7 | 7 |
| Miscellaneous District HACA | 14 | 0.1 | 1 | 1 | 6 |
| Total | 1,845 | 8.5 | 144 | 126 | 100 |
| Total Aids | 21,823 | 100.0 | 1,709 | 1,684 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 403 | 98.5 | 32 | 38 | 63 |
| Miscellaneous Credits | 6 | 1.5 | 0 | 0 | 4 |
| Total Property Tax Credits | 409 | 100.0 | 32 | 38 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 331 | 64.8 | 26 | 22 | 16 |
| Regular (Renters) | 140 | 27.3 | 11 | 13 | 22 |
| Targeting Refund | 41 | 7.9 | 3 | 1 | 0 |
| Total Property Tax Refunds | 512 | 100.0 | 40 | 36 | 39 |
| Total Aids/Credits | \$22,744 | 100.0 | \$1,781 | \$1,757 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$4,293 | 35.9% | \$336 | \$295 | \$271 |
| City/Town Levy | 1,646 | 13.8 | 129 | 136 | 169 |
| School District Levy | 5,532 | 46.3 | 433 | 368 | 405 |
| Miscellaneous District Levy | 474 | 4.0 | 37 | 35 | 175 |
| Total Net Tax Capacity/Market Levy | \$11,946 | 100.0 | \$935 | \$834 | \$1,019 |
| Less Property Tax Credits | 409 | | 32 | 38 | 67 |
| Net Property Taxes Payable | 11,537 | | 903 | 795 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$753,984 | | \$59,030 | \$56,154 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 8,840 | | 692 | 669 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.253 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$6,353 | 44.3% | \$497 | \$603 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 3,193 | 22.3 | 250 | 331 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,289 | 9.0 | 101 | 102 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,402 | 9.8 | 110 | 113 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,445 | 10.1 | 113 | 136 | 114 |
| Corporate Income Tax (Calendar 1998) | 658 | 4.6 | 52 | 71 | 137 |
| Total State Taxes | \$14,340 | 100.0 | \$1,123 | \$1,356 | \$2,082 |

| I. Major State Aids/Credits | CROW WING | | | FIVE (5) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$35,353 | 49.6% | \$671 | \$884 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 12,703 | 17.8 | 241 | 292 | 249 |
| Minnesota Family Investment Program | 628 | 0.9 | 12 | 16 | 18 |
| General Assistance including GAMC | 1,714 | 2.4 | 33 | 37 | 38 |
| Social Services | 7,496 | 10.5 | 142 | 137 | 116 |
| Miscellaneous | 837 | 1.2 | 16 | 16 | 15 |
| Total | 23,379 | 32.8 | 444 | 499 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,263 | 4.6 | 62 | 120 | 67 |
| Municipal Aid | 678 | 1.0 | 13 | 7 | 21 |
| Township Aid | 269 | 0.4 | 5 | 14 | 6 |
| Total | 4,210 | 5.9 | 80 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 3,232 | 4.5 | 61 | 66 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 46 | 0.1 | 1 | 3 | 5 |
| Criminal Justice Aid (Payable 1999) | 336 | 0.5 | 6 | 6 | 6 |
| Community Corrections Funding (1999) | 642 | 0.9 | 12 | 16 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,689 | 2.4 | 32 | 46 | 41 |
| City/Town HACA | 1,907 | 2.7 | 36 | 32 | 46 |
| School District HACA | 400 | 0.6 | 8 | 15 | 7 |
| Miscellaneous District HACA | 64 | 0.1 | 1 | 1 | 6 |
| Total | 4,060 | 5.7 | 77 | 93 | 100 |
| Total Aids | 71,258 | 100.0 | 1,352 | 1,707 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 3,589 | 78.7 | 68 | 55 | 63 |
| Miscellaneous Credits | 973 | 21.3 | 18 | 7 | 4 |
| Total Property Tax Credits | 4,562 | 100.0 | 87 | 61 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 630 | 39.2 | 12 | 18 | 16 |
| Regular (Renters) | 965 | 60.1 | 18 | 14 | 22 |
| Targeting Refund | 11 | 0.7 | 0 | 0 | 0 |
| Total Property Tax Refunds | 1,607 | 100.0 | 30 | 32 | 39 |
| Total Aids/Credits | \$77,426 | 100.0 | \$1,469 | \$1,801 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$14,175 | 28.1% | \$269 | \$281 | \$271 |
| City/Town Levy | 9,524 | 18.9 | 181 | 137 | 169 |
| School District Levy | 25,343 | 50.2 | 481 | 364 | 405 |
| Miscellaneous District Levy | 1,442 | 2.9 | 27 | 19 | 175 |
| Total Net Tax Capacity/Market Levy | \$50,484 | 100.0 | \$958 | \$801 | \$1,019 |
| Less Property Tax Credits | 4,562 | | 87 | 61 | 67 |
| Net Property Taxes Payable | 45,923 | | 871 | 740 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$3,186,241 | | \$60,462 | \$47,806 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 48,883 | | 928 | 677 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 0.919 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$44,125 | 42.0% | \$837 | \$605 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 38,011 | 36.2 | 721 | 437 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 5,337 | 5.1 | 101 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 5,918 | 5.6 | 112 | 106 | 107 |
| Motor Fuels Tax (Calendar 1998) | 7,451 | 7.1 | 141 | 141 | 114 |
| Corporate Income Tax (Calendar 1998) | 4,254 | 4.0 | 81 | 56 | 137 |
| Total State Taxes | \$105,095 | 100.0 | \$1,994 | \$1,443 | \$2,082 |

| I. Major State Aids/Credits | DAKOTA | | | METRO (11) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$264,695 | 65.2% | \$762 | \$664 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 44,109 | 10.9 | 127 | 246 | 249 |
| Minnesota Family Investment Program | 2,624 | 0.6 | 8 | 24 | 18 |
| General Assistance including GAMC | 4,873 | 1.2 | 14 | 46 | 38 |
| Social Services | 24,759 | 6.1 | 71 | 113 | 116 |
| Miscellaneous | 2,656 | 0.7 | 8 | 16 | 15 |
| Total | 79,020 | 19.5 | 228 | 444 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 6,426 | 1.6 | 19 | 22 | 67 |
| Municipal Aid | 8,949 | 2.2 | 26 | 27 | 21 |
| Township Aid | 200 | 0.0 | 1 | 0 | 6 |
| Total | 15,575 | 3.8 | 45 | 49 | 94 |
| Local Government Aid (Calendar 1999) | 7,764 | 1.9 | 22 | 65 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 7 | 0.0 | 0 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 1,852 | 0.5 | 5 | 7 | 6 |
| Community Corrections Funding (1999) | 3,648 | 0.9 | 11 | 13 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 11,466 | 2.8 | 33 | 34 | 41 |
| City/Town HACA | 15,589 | 3.8 | 45 | 49 | 46 |
| School District HACA | 2,901 | 0.7 | 8 | 5 | 7 |
| Miscellaneous District HACA | 3,312 | 0.8 | 10 | 10 | 6 |
| Total | 33,267 | 8.2 | 96 | 98 | 100 |
| Total Aids | 405,828 | 100.0 | 1,169 | 1,341 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 27,075 | 99.6 | 78 | 72 | 63 |
| Miscellaneous Credits | 97 | 0.4 | 0 | 0 | 4 |
| Total Property Tax Credits | 27,171 | 100.0 | 78 | 72 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 4,375 | 38.9 | 13 | 16 | 16 |
| Regular (Renters) | 6,792 | 60.5 | 20 | 28 | 22 |
| Targeting Refund | 66 | 0.6 | 0 | 0 | 0 |
| Total Property Tax Refunds | 11,234 | 100.0 | 32 | 45 | 39 |
| Total Aids/Credits | \$444,234 | 100.0 | \$1,279 | \$1,458 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$69,758 | 18.5% | \$201 | \$271 | \$271 |
| City/Town Levy | 67,623 | 17.9 | 195 | 195 | 169 |
| School District Levy | 162,922 | 43.1 | 469 | 465 | 405 |
| Miscellaneous District Levy | 77,333 | 20.5 | 223 | 298 | 175 |
| Total Net Tax Capacity/Market Levy | \$377,636 | 100.0 | \$1,088 | \$1,228 | \$1,019 |
| Less Property Tax Credits | 27,171 | | 78 | 72 | 67 |
| Net Property Taxes Payable | 350,464 | | 1,009 | 1,156 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$17,044,691 | | \$49,085 | \$49,123 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 292,871 | | 843 | 881 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.141 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$457,185 | 57.6% | \$1,317 | \$1,389 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 189,863 | 23.9 | 547 | 693 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 31,300 | 3.9 | 90 | 92 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 36,995 | 4.7 | 107 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 34,645 | 4.4 | 100 | 103 | 114 |
| Corporate Income Tax (Calendar 1998) | 43,454 | 5.5 | 125 | 187 | 137 |
| Total State Taxes | \$793,442 | 100.0 | \$2,285 | \$2,571 | \$2,082 |

| I. Major State Aids/Credits | DODGE | | | SE MN (10) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$16,974 | 56.2% | \$970 | \$718 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,165 | 10.5 | 181 | 213 | 249 |
| Minnesota Family Investment Program | 79 | 0.3 | 5 | 9 | 18 |
| General Assistance including GAMC | 424 | 1.4 | 24 | 25 | 38 |
| Social Services | 1,658 | 5.5 | 95 | 108 | 116 |
| Miscellaneous | 228 | 0.8 | 13 | 13 | 15 |
| Total | 5,554 | 18.4 | 317 | 369 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,359 | 7.8 | 135 | 92 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 16 | 21 |
| Township Aid | 246 | 0.8 | 14 | 10 | 6 |
| Total | 2,605 | 8.6 | 149 | 117 | 94 |
| Local Government Aid (Calendar 1999) | 1,442 | 4.8 | 82 | 96 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 554 | 1.8 | 32 | 7 | 5 |
| Criminal Justice Aid (Payable 1999) | 75 | 0.2 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 225 | 0.7 | 13 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,299 | 4.3 | 74 | 44 | 41 |
| City/Town HACA | 1,021 | 3.4 | 58 | 50 | 46 |
| School District HACA | 459 | 1.5 | 26 | 7 | 7 |
| Miscellaneous District HACA | 7 | 0.0 | 0 | 0 | 6 |
| Total | 2,786 | 9.2 | 159 | 101 | 100 |
| Total Aids | 30,217 | 100.0 | 1,726 | 1,425 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 972 | 100.0 | 56 | 58 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 972 | 100.0 | 56 | 59 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 405 | 67.7 | 23 | 16 | 16 |
| Regular (Renters) | 170 | 28.5 | 10 | 16 | 22 |
| Targeting Refund | 23 | 3.8 | 1 | 0 | 0 |
| Total Property Tax Refunds | 598 | 100.0 | 34 | 32 | 39 |
| Total Aids/Credits | \$31,786 | 100.0 | \$1,816 | \$1,516 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$3,807 | 28.7% | \$217 | \$241 | \$271 |
| City/Town Levy | 2,592 | 19.6 | 148 | 154 | 169 |
| School District Levy | 6,202 | 46.8 | 354 | 358 | 405 |
| Miscellaneous District Levy | 643 | 4.9 | 37 | 30 | 175 |
| Total Net Tax Capacity/Market Levy | \$13,244 | 100.0 | \$757 | \$783 | \$1,019 |
| Less Property Tax Credits | 972 | | 56 | 59 | 67 |
| Net Property Taxes Payable | 12,272 | | 701 | 724 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$801,048 | | \$45,764 | \$41,372 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 9,081 | | 519 | 581 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.309 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$30,137 | 74.0% | \$1,722 | \$886 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 4,154 | 10.2 | 237 | 398 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,734 | 4.3 | 99 | 96 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,938 | 4.8 | 111 | 105 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,922 | 4.7 | 110 | 118 | 114 |
| Corporate Income Tax (Calendar 1998) | 851 | 2.1 | 49 | 110 | 137 |
| Total State Taxes | \$40,736 | 100.0 | \$2,327 | \$1,714 | \$2,082 |

| I. Major State Aids/Credits | DOUGLAS | | | W CENTRAL (4) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$21,479 | 47.4% | \$675 | \$755 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 8,560 | 18.9 | 269 | 288 | 249 |
| Minnesota Family Investment Program | 180 | 0.4 | 6 | 12 | 18 |
| General Assistance including GAMC | 641 | 1.4 | 20 | 29 | 38 |
| Social Services | 4,447 | 9.8 | 140 | 134 | 116 |
| Miscellaneous | 449 | 1.0 | 14 | 14 | 15 |
| Total | 14,277 | 31.5 | 449 | 477 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,234 | 7.1 | 102 | 137 | 67 |
| Municipal Aid | 325 | 0.7 | 10 | 12 | 21 |
| Township Aid | 234 | 0.5 | 7 | 15 | 6 |
| Total | 3,794 | 8.4 | 119 | 164 | 94 |
| Local Government Aid (Calendar 1999) | 1,833 | 4.0 | 58 | 90 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 18 | 0.0 | 1 | 2 | 5 |
| Criminal Justice Aid (Payable 1999) | 159 | 0.4 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 437 | 1.0 | 14 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,918 | 4.2 | 60 | 51 | 41 |
| City/Town HACA | 1,086 | 2.4 | 34 | 35 | 46 |
| School District HACA | 238 | 0.5 | 7 | 12 | 7 |
| Miscellaneous District HACA | 109 | 0.2 | 3 | 3 | 6 |
| Total | 3,351 | 7.4 | 105 | 100 | 100 |
| Total Aids | 45,347 | 100.0 | 1,426 | 1,609 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 2,011 | 100.0 | 63 | 48 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 19 | 4 |
| Total Property Tax Credits | 2,011 | 100.0 | 63 | 67 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 615 | 52.4 | 19 | 15 | 16 |
| Regular (Renters) | 548 | 46.7 | 17 | 15 | 22 |
| Targeting Refund | 10 | 0.8 | 0 | 0 | 0 |
| Total Property Tax Refunds | 1,174 | 100.0 | 37 | 30 | 39 |
| Total Aids/Credits | \$48,532 | 100.0 | \$1,526 | \$1,707 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$9,815 | 37.8% | \$309 | \$278 | \$271 |
| City/Town Levy | 4,224 | 16.2 | 133 | 114 | 169 |
| School District Levy | 11,245 | 43.3 | 354 | 315 | 405 |
| Miscellaneous District Levy | 709 | 2.7 | 22 | 32 | 175 |
| Total Net Tax Capacity/Market Levy | \$25,993 | 100.0 | \$817 | \$740 | \$1,019 |
| Less Property Tax Credits | 2,011 | | 63 | 67 | 67 |
| Net Property Taxes Payable | 23,982 | | 754 | 673 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,547,367 | | \$48,659 | \$44,177 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 22,154 | | 697 | 572 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.072 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$23,378 | 40.2% | \$735 | \$590 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 20,472 | 35.2 | 644 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 3,251 | 5.6 | 102 | 94 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 3,571 | 6.1 | 112 | 102 | 107 |
| Motor Fuels Tax (Calendar 1998) | 4,782 | 8.2 | 150 | 137 | 114 |
| Corporate Income Tax (Calendar 1998) | 2,700 | 4.6 | 85 | 63 | 137 |
| Total State Taxes | \$58,154 | 100.0 | \$1,829 | \$1,374 | \$2,082 |

| I. Major State Aids/Credits | FARIBAULT | | | NINE (9) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$10,676 | 38.8% | \$652 | \$663 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | See Note | | | 227 | 249 |
| Minnesota Family Investment Program | | | | 7 | 18 |
| General Assistance including GAMC | | | | 18 | 38 |
| Social Services | | | | 114 | 116 |
| Miscellaneous | | | | 11 | 15 |
| Total | 7,926 | 28.8 | 484 | 378 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,541 | 12.9 | 216 | 115 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 14 | 21 |
| Township Aid | 354 | 1.3 | 22 | 11 | 6 |
| Total | 3,895 | 14.1 | 238 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 2,525 | 9.2 | 154 | 119 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 218 | 0.8 | 13 | 5 | 5 |
| Criminal Justice Aid (Payable 1999) | 70 | 0.3 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 284 | 1.0 | 17 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 909 | 3.3 | 56 | 53 | 41 |
| City/Town HACA | 1,025 | 3.7 | 63 | 47 | 46 |
| School District HACA | 1 | 0.0 | 0 | 7 | 7 |
| Miscellaneous District HACA | 12 | 0.0 | 1 | 1 | 6 |
| Total | 1,947 | 7.1 | 119 | 108 | 100 |
| Total Aids | 27,540 | 100.0 | 1,683 | 1,433 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 576 | 100.0 | 35 | 50 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 2 | 4 |
| Total Property Tax Credits | 576 | 100.0 | 35 | 52 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 439 | 73.8 | 27 | 20 | 16 |
| Regular (Renters) | 151 | 25.4 | 9 | 15 | 22 |
| Targeting Refund | 5 | 0.8 | 0 | 0 | 0 |
| Total Property Tax Refunds | 595 | 100.0 | 36 | 36 | 39 |
| Total Aids/Credits | \$28,712 | 100.0 | \$1,755 | \$1,521 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$4,484 | 33.5% | \$274 | \$260 | \$271 |
| City/Town Levy | 2,637 | 19.7 | 161 | 142 | 169 |
| School District Levy | 5,842 | 43.6 | 357 | 333 | 405 |
| Miscellaneous District Levy | 425 | 3.2 | 26 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$13,387 | 100.0 | \$818 | \$762 | \$1,019 |
| Less Property Tax Credits | 576 | | 35 | 52 | 67 |
| Net Property Taxes Payable | 12,811 | | 783 | 710 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$978,900 | | \$59,820 | \$47,665 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 10,794 | | 660 | 600 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.138 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$9,807 | 44.9% | \$599 | \$746 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 4,867 | 22.3 | 297 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,808 | 8.3 | 111 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,012 | 9.2 | 123 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,444 | 11.2 | 149 | 114 | 114 |
| Corporate Income Tax (Calendar 1998) | 914 | 4.2 | 56 | 80 | 137 |
| Total State Taxes | \$21,852 | 100.0 | \$1,335 | \$1,536 | \$2,082 |

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 \$18.9 million, which was allocated to the counties on a per capita basis (\$7.926 million estimated to Faribault county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

| I. Major State Aids/Credits | FILLMORE | | | SE MN (10) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$15,763 | 41.6% | \$754 | \$718 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 6,511 | 17.2 | 311 | 213 | 249 |
| Minnesota Family Investment Program | 64 | 0.2 | 3 | 9 | 18 |
| General Assistance including GAMC | 665 | 1.8 | 32 | 25 | 38 |
| Social Services | 2,098 | 5.5 | 100 | 108 | 116 |
| Miscellaneous | 216 | 0.6 | 10 | 13 | 15 |
| Total | 9,555 | 25.2 | 457 | 369 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 5,712 | 15.1 | 273 | 92 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 16 | 21 |
| Township Aid | 681 | 1.8 | 33 | 10 | 6 |
| Total | 6,392 | 16.9 | 306 | 117 | 94 |
| Local Government Aid (Calendar 1999) | 2,508 | 6.6 | 120 | 96 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 606 | 1.6 | 29 | 7 | 5 |
| Criminal Justice Aid (Payable 1999) | 77 | 0.2 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 279 | 0.7 | 13 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 988 | 2.6 | 47 | 44 | 41 |
| City/Town HACA | 1,521 | 4.0 | 73 | 50 | 46 |
| School District HACA | 214 | 0.6 | 10 | 7 | 7 |
| Miscellaneous District HACA | 8 | 0.0 | 0 | 0 | 6 |
| Total | 2,731 | 7.2 | 131 | 101 | 100 |
| Total Aids | 37,910 | 100.0 | 1,813 | 1,425 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 906 | 100.0 | 43 | 58 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 906 | 100.0 | 43 | 59 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 636 | 71.8 | 30 | 16 | 16 |
| Regular (Renters) | 225 | 25.4 | 11 | 16 | 22 |
| Targeting Refund | 25 | 2.8 | 1 | 0 | 0 |
| Total Property Tax Refunds | 886 | 100.0 | 42 | 32 | 39 |
| Total Aids/Credits | \$39,702 | 100.0 | \$1,898 | \$1,516 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$4,227 | 30.6% | \$202 | \$241 | \$271 |
| City/Town Levy | 3,421 | 24.8 | 164 | 154 | 169 |
| School District Levy | 5,676 | 41.1 | 271 | 358 | 405 |
| Miscellaneous District Levy | 472 | 3.4 | 23 | 30 | 175 |
| Total Net Tax Capacity/Market Levy | \$13,796 | 100.0 | \$660 | \$783 | \$1,019 |
| Less Property Tax Credits | 906 | | 43 | 59 | 67 |
| Net Property Taxes Payable | 12,890 | | 616 | 724 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$886,987 | | \$42,411 | \$41,372 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 9,457 | | 452 | 581 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.320 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$14,906 | 52.3% | \$713 | \$886 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 5,984 | 21.0 | 286 | 398 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,100 | 7.4 | 100 | 96 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,216 | 7.8 | 106 | 105 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,384 | 8.4 | 114 | 118 | 114 |
| Corporate Income Tax (Calendar 1998) | 927 | 3.3 | 44 | 110 | 137 |
| Total State Taxes | \$28,517 | 100.0 | \$1,364 | \$1,714 | \$2,082 |

| I. Major State Aids/Credits | FREEBORN | | | SE MN (10) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$23,040 | 45.1% | \$715 | \$718 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 8,363 | 16.4 | 259 | 213 | 249 |
| Minnesota Family Investment Program | 369 | 0.7 | 11 | 9 | 18 |
| General Assistance including GAMC | 834 | 1.6 | 26 | 25 | 38 |
| Social Services | 4,093 | 8.0 | 127 | 108 | 116 |
| Miscellaneous | 380 | 0.7 | 12 | 13 | 15 |
| Total | 14,039 | 27.5 | 435 | 369 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 4,149 | 8.1 | 129 | 92 | 67 |
| Municipal Aid | 544 | 1.1 | 17 | 16 | 21 |
| Township Aid | 376 | 0.7 | 12 | 10 | 6 |
| Total | 5,070 | 9.9 | 157 | 117 | 94 |
| Local Government Aid (Calendar 1999) | 4,877 | 9.5 | 151 | 96 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 160 | 0.3 | 5 | 7 | 5 |
| Criminal Justice Aid (Payable 1999) | 137 | 0.3 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 672 | 1.3 | 21 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,701 | 3.3 | 53 | 44 | 41 |
| City/Town HACA | 1,292 | 2.5 | 40 | 50 | 46 |
| School District HACA | 90 | 0.2 | 3 | 7 | 7 |
| Miscellaneous District HACA | 14 | 0.0 | 0 | 0 | 6 |
| Total | 3,097 | 6.1 | 96 | 101 | 100 |
| Total Aids | 51,091 | 100.0 | 1,585 | 1,425 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,505 | 100.0 | 47 | 58 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 1,505 | 100.0 | 47 | 59 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 533 | 47.3 | 17 | 16 | 16 |
| Regular (Renters) | 556 | 49.4 | 17 | 16 | 22 |
| Targeting Refund | 37 | 3.3 | 1 | 0 | 0 |
| Total Property Tax Refunds | 1,126 | 100.0 | 35 | 32 | 39 |
| Total Aids/Credits | \$53,723 | 100.0 | \$1,666 | \$1,516 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$7,261 | 32.2% | \$225 | \$241 | \$271 |
| City/Town Levy | 3,258 | 14.5 | 101 | 154 | 169 |
| School District Levy | 11,689 | 51.9 | 363 | 358 | 405 |
| Miscellaneous District Levy | 325 | 1.4 | 10 | 30 | 175 |
| Total Net Tax Capacity/Market Levy | \$22,534 | 100.0 | \$699 | \$783 | \$1,019 |
| Less Property Tax Credits | 1,505 | | 47 | 59 | 67 |
| Net Property Taxes Payable | 21,029 | | 652 | 724 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,320,865 | | \$40,972 | \$41,372 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 16,376 | | 508 | 581 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.214 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$20,628 | 42.8% | \$640 | \$886 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 12,886 | 26.8 | 400 | 398 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 3,373 | 7.0 | 105 | 96 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 3,653 | 7.6 | 113 | 105 | 107 |
| Motor Fuels Tax (Calendar 1998) | 5,182 | 10.8 | 161 | 118 | 114 |
| Corporate Income Tax (Calendar 1998) | 2,431 | 5.0 | 75 | 110 | 137 |
| Total State Taxes | \$48,153 | 100.0 | \$1,494 | \$1,714 | \$2,082 |

| I. Major State Aids/Credits | GOODHUE | | | SE MN (10) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$26,119 | 48.8% | \$601 | \$718 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 9,382 | 17.5 | 216 | 213 | 249 |
| Minnesota Family Investment Program | 135 | 0.3 | 3 | 9 | 18 |
| General Assistance including GAMC | 1,061 | 2.0 | 24 | 25 | 38 |
| Social Services | 4,207 | 7.9 | 97 | 108 | 116 |
| Miscellaneous | 438 | 0.8 | 10 | 13 | 15 |
| Total | 15,223 | 28.5 | 350 | 369 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,670 | 6.9 | 84 | 92 | 67 |
| Municipal Aid | 672 | 1.3 | 15 | 16 | 21 |
| Township Aid | 564 | 1.1 | 13 | 10 | 6 |
| Total | 4,906 | 9.2 | 113 | 117 | 94 |
| Local Government Aid (Calendar 1999) | 1,722 | 3.2 | 40 | 96 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 109 | 0.2 | 3 | 7 | 5 |
| Criminal Justice Aid (Payable 1999) | 230 | 0.4 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 638 | 1.2 | 15 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,080 | 2.0 | 25 | 44 | 41 |
| City/Town HACA | 2,973 | 5.6 | 68 | 50 | 46 |
| School District HACA | 455 | 0.9 | 10 | 7 | 7 |
| Miscellaneous District HACA | 34 | 0.1 | 1 | 0 | 6 |
| Total | 4,542 | 8.5 | 104 | 101 | 100 |
| Total Aids | 53,489 | 100.0 | 1,231 | 1,425 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 2,916 | 99.8 | 67 | 58 | 63 |
| Miscellaneous Credits | 6 | 0.2 | 0 | 0 | 4 |
| Total Property Tax Credits | 2,922 | 100.0 | 67 | 59 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 841 | 52.0 | 19 | 16 | 16 |
| Regular (Renters) | 754 | 46.6 | 17 | 16 | 22 |
| Targeting Refund | 24 | 1.5 | 1 | 0 | 0 |
| Total Property Tax Refunds | 1,619 | 100.0 | 37 | 32 | 39 |
| Total Aids/Credits | \$58,030 | 100.0 | \$1,335 | \$1,516 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$14,958 | 27.4% | \$344 | \$241 | \$271 |
| City/Town Levy | 13,473 | 24.7 | 310 | 154 | 169 |
| School District Levy | 23,548 | 43.1 | 542 | 358 | 405 |
| Miscellaneous District Levy | 2,618 | 4.8 | 60 | 30 | 175 |
| Total Net Tax Capacity/Market Levy | \$54,598 | 100.0 | \$1,256 | \$783 | \$1,019 |
| Less Property Tax Credits | 2,922 | | 67 | 59 | 67 |
| Net Property Taxes Payable | 51,676 | | 1,189 | 724 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$2,501,336 | | \$57,543 | \$41,372 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 42,216 | | 971 | 581 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.216 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$38,065 | 54.1% | \$876 | \$886 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 12,664 | 18.0 | 291 | 398 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 4,373 | 6.2 | 101 | 96 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 4,777 | 6.8 | 110 | 105 | 107 |
| Motor Fuels Tax (Calendar 1998) | 6,249 | 8.9 | 144 | 118 | 114 |
| Corporate Income Tax (Calendar 1998) | 4,283 | 6.1 | 99 | 110 | 137 |
| Total State Taxes | \$70,411 | 100.0 | \$1,620 | \$1,714 | \$2,082 |

| I. Major State Aids/Credits | GRANT | | | W CENTRAL (4) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$5,862 | 45.9% | \$951 | \$755 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 2,035 | 15.9 | 330 | 288 | 249 |
| Minnesota Family Investment Program | 51 | 0.4 | 8 | 12 | 18 |
| General Assistance including GAMC | 123 | 1.0 | 20 | 29 | 38 |
| Social Services | 863 | 6.8 | 140 | 134 | 116 |
| Miscellaneous | 86 | 0.7 | 14 | 14 | 15 |
| Total | 3,157 | 24.7 | 512 | 477 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 1,824 | 14.3 | 296 | 137 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 12 | 21 |
| Township Aid | 254 | 2.0 | 41 | 15 | 6 |
| Total | 2,078 | 16.3 | 337 | 164 | 94 |
| Local Government Aid (Calendar 1999) | 676 | 5.3 | 110 | 90 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 17 | 0.1 | 3 | 2 | 5 |
| Criminal Justice Aid (Payable 1999) | 29 | 0.2 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 67 | 0.5 | 11 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 546 | 4.3 | 89 | 51 | 41 |
| City/Town HACA | 238 | 1.9 | 39 | 35 | 46 |
| School District HACA | 84 | 0.7 | 14 | 12 | 7 |
| Miscellaneous District HACA | 22 | 0.2 | 4 | 3 | 6 |
| Total | 890 | 7.0 | 144 | 100 | 100 |
| Total Aids | 12,777 | 100.0 | 2,072 | 1,609 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 249 | 95.2 | 40 | 48 | 63 |
| Miscellaneous Credits | 12 | 4.8 | 2 | 19 | 4 |
| Total Property Tax Credits | 262 | 100.0 | 42 | 67 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 183 | 69.3 | 30 | 15 | 16 |
| Regular (Renters) | 75 | 28.5 | 12 | 15 | 22 |
| Targeting Refund | 6 | 2.3 | 1 | 0 | 0 |
| Total Property Tax Refunds | 265 | 100.0 | 43 | 30 | 39 |
| Total Aids/Credits | \$13,303 | 100.0 | \$2,158 | \$1,707 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$2,367 | 37.3% | \$384 | \$278 | \$271 |
| City/Town Levy | 1,002 | 15.8 | 163 | 114 | 169 |
| School District Levy | 2,809 | 44.3 | 456 | 315 | 405 |
| Miscellaneous District Levy | 160 | 2.5 | 26 | 32 | 175 |
| Total Net Tax Capacity/Market Levy | \$6,339 | 100.0 | \$1,028 | \$740 | \$1,019 |
| Less Property Tax Credits | 262 | | 42 | 67 | 67 |
| Net Property Taxes Payable | 6,077 | | 986 | 673 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$398,131 | | \$64,579 | \$44,177 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 4,402 | | 714 | 572 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.278 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$3,907 | 46.2% | \$634 | \$590 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 1,571 | 18.6 | 255 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 709 | 8.4 | 115 | 94 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 797 | 9.4 | 129 | 102 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,206 | 14.3 | 196 | 137 | 114 |
| Corporate Income Tax (Calendar 1998) | 273 | 3.2 | 44 | 63 | 137 |
| Total State Taxes | \$8,464 | 100.0 | \$1,373 | \$1,374 | \$2,082 |

| I. Major State Aids/Credits | HENNEPIN | | | METRO (11) | STATE |
|---|--------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$559,439 | 38.4% | \$514 | \$664 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 342,575 | 23.5 | 315 | 246 | 249 |
| Minnesota Family Investment Program | 33,005 | 2.3 | 30 | 24 | 18 |
| General Assistance including GAMC | 72,831 | 5.0 | 67 | 46 | 38 |
| Social Services | 150,317 | 10.3 | 138 | 113 | 116 |
| Miscellaneous | 21,917 | 1.5 | 20 | 16 | 15 |
| Total | 620,645 | 42.6 | 570 | 444 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 21,208 | 1.5 | 19 | 22 | 67 |
| Municipal Aid | 32,047 | 2.2 | 29 | 27 | 21 |
| Township Aid | 10 | 0.0 | 0 | 0 | 6 |
| Total | 53,265 | 3.7 | 49 | 49 | 94 |
| Local Government Aid (Calendar 1999) | 89,829 | 6.2 | 82 | 65 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 906 | 0.1 | 1 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 8,350 | 0.6 | 8 | 7 | 6 |
| Community Corrections Funding (1999) | 13,942 | 1.0 | 13 | 13 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 35,912 | 2.5 | 33 | 34 | 41 |
| City/Town HACA | 60,736 | 4.2 | 56 | 49 | 46 |
| School District HACA | 2,082 | 0.1 | 2 | 5 | 7 |
| Miscellaneous District HACA | 12,400 | 0.9 | 11 | 10 | 6 |
| Total | 111,131 | 7.6 | 102 | 98 | 100 |
| Total Aids | 1,457,508 | 100.0 | 1,338 | 1,341 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 78,667 | 100.0 | 72 | 72 | 63 |
| Miscellaneous Credits | 36 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 78,703 | 100.0 | 72 | 72 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 20,713 | 34.9 | 19 | 16 | 16 |
| Regular (Renters) | 38,305 | 64.6 | 35 | 28 | 22 |
| Targeting Refund | 317 | 0.5 | 0 | 0 | 0 |
| Total Property Tax Refunds | 59,336 | 100.0 | 54 | 45 | 39 |
| Total Aids/Credits | \$1,595,547 | 100.0 | \$1,465 | \$1,458 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$369,694 | 22.1% | \$339 | \$271 | \$271 |
| City/Town Levy | 260,806 | 15.6 | 239 | 195 | 169 |
| School District Levy | 596,467 | 35.7 | 548 | 465 | 405 |
| Miscellaneous District Levy | 444,288 | 26.6 | 408 | 298 | 175 |
| Total Net Tax Capacity/Market Levy | \$1,671,254 | 100.0 | \$1,535 | \$1,228 | \$1,019 |
| Less Property Tax Credits | 78,703 | | 72 | 72 | 67 |
| Net Property Taxes Payable | 1,592,551 | | 1,462 | 1,156 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$60,921,581 | | \$55,941 | \$49,123 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 1,169,578 | | 1,074 | 881 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.291 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$1,811,205 | 52.8% | \$1,663 | \$1,389 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 986,729 | 28.8 | 906 | 693 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 104,592 | 3.1 | 96 | 92 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 125,537 | 3.7 | 115 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 115,156 | 3.4 | 106 | 103 | 114 |
| Corporate Income Tax (Calendar 1998) | 285,854 | 8.3 | 262 | 187 | 137 |
| Total State Taxes | \$3,429,072 | 100.0 | \$3,149 | \$2,571 | \$2,082 |

| I. Major State Aids/Credits | HOUSTON | | | SE MN (10) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$15,896 | 49.2% | \$813 | \$718 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 4,856 | 15.0 | 248 | 213 | 249 |
| Minnesota Family Investment Program | 83 | 0.3 | 4 | 9 | 18 |
| General Assistance including GAMC | 287 | 0.9 | 15 | 25 | 38 |
| Social Services | 2,527 | 7.8 | 129 | 108 | 116 |
| Miscellaneous | 167 | 0.5 | 9 | 13 | 15 |
| Total | 7,921 | 24.5 | 405 | 369 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,530 | 10.9 | 181 | 92 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 16 | 21 |
| Township Aid | 337 | 1.0 | 17 | 10 | 6 |
| Total | 3,867 | 12.0 | 198 | 117 | 94 |
| Local Government Aid (Calendar 1999) | 1,714 | 5.3 | 88 | 96 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 369 | 1.1 | 19 | 7 | 5 |
| Criminal Justice Aid (Payable 1999) | 84 | 0.3 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 168 | 0.5 | 9 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,131 | 3.5 | 58 | 44 | 41 |
| City/Town HACA | 980 | 3.0 | 50 | 50 | 46 |
| School District HACA | 158 | 0.5 | 8 | 7 | 7 |
| Miscellaneous District HACA | 7 | 0.0 | 0 | 0 | 6 |
| Total | 2,276 | 7.0 | 116 | 101 | 100 |
| Total Aids | 32,294 | 100.0 | 1,652 | 1,425 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,120 | 100.0 | 57 | 58 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 1,120 | 100.0 | 57 | 59 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 357 | 68.0 | 18 | 16 | 16 |
| Regular (Renters) | 164 | 31.2 | 8 | 16 | 22 |
| Targeting Refund | 4 | 0.8 | 0 | 0 | 0 |
| Total Property Tax Refunds | 525 | 100.0 | 27 | 32 | 39 |
| Total Aids/Credits | \$33,938 | 100.0 | \$1,736 | \$1,516 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$3,862 | 36.5% | \$198 | \$241 | \$271 |
| City/Town Levy | 2,445 | 23.1 | 125 | 154 | 169 |
| School District Levy | 4,175 | 39.4 | 214 | 358 | 405 |
| Miscellaneous District Levy | 104 | 1.0 | 5 | 30 | 175 |
| Total Net Tax Capacity/Market Levy | \$10,586 | 100.0 | \$542 | \$783 | \$1,019 |
| Less Property Tax Credits | 1,120 | | 57 | 59 | 67 |
| Net Property Taxes Payable | 9,467 | | 484 | 724 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$737,623 | | \$37,740 | \$41,372 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 8,229 | | 421 | 581 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.108 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$13,681 | 58.5% | \$700 | \$886 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 3,253 | 13.9 | 166 | 398 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,861 | 8.0 | 95 | 96 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,977 | 8.5 | 101 | 105 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,869 | 8.0 | 96 | 118 | 114 |
| Corporate Income Tax (Calendar 1998) | 750 | 3.2 | 38 | 110 | 137 |
| Total State Taxes | \$23,391 | 100.0 | \$1,197 | \$1,714 | \$2,082 |

| I. Major State Aids/Credits | HUBBARD | | | HEADWATERS (2) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$11,181 | 46.2% | \$651 | \$1,041 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 4,647 | 19.2 | 271 | 354 | 249 |
| Minnesota Family Investment Program | 271 | 1.1 | 16 | 43 | 18 |
| General Assistance including GAMC | 609 | 2.5 | 35 | 53 | 38 |
| Social Services | 1,980 | 8.2 | 115 | 138 | 116 |
| Miscellaneous | 233 | 1.0 | 14 | 17 | 15 |
| Total | 7,740 | 32.0 | 451 | 604 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,773 | 11.5 | 161 | 184 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 5 | 21 |
| Township Aid | 220 | 0.9 | 13 | 12 | 6 |
| Total | 2,993 | 12.4 | 174 | 201 | 94 |
| Local Government Aid (Calendar 1999) | 646 | 2.7 | 38 | 60 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 0 | 0.0 | 0 | 4 | 5 |
| Criminal Justice Aid (Payable 1999) | 106 | 0.4 | 6 | 6 | 6 |
| Community Corrections Funding (1999) | 195 | 0.8 | 11 | 26 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 809 | 3.3 | 47 | 28 | 41 |
| City/Town HACA | 337 | 1.4 | 20 | 19 | 46 |
| School District HACA | 173 | 0.7 | 10 | 14 | 7 |
| Miscellaneous District HACA | 9 | 0.0 | 1 | 0 | 6 |
| Total | 1,328 | 5.5 | 77 | 61 | 100 |
| Total Aids | 24,190 | 100.0 | 1,408 | 2,004 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,088 | 100.0 | 63 | 42 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 1,088 | 100.0 | 63 | 42 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 237 | 52.3 | 14 | 14 | 16 |
| Regular (Renters) | 208 | 45.7 | 12 | 13 | 22 |
| Targeting Refund | 9 | 2.1 | 1 | 1 | 0 |
| Total Property Tax Refunds | 454 | 100.0 | 26 | 27 | 39 |
| Total Aids/Credits | \$25,732 | 100.0 | \$1,498 | \$2,072 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$4,805 | 33.2% | \$280 | \$310 | \$271 |
| City/Town Levy | 2,091 | 14.4 | 122 | 82 | 169 |
| School District Levy | 7,225 | 49.9 | 421 | 320 | 405 |
| Miscellaneous District Levy | 362 | 2.5 | 21 | 15 | 175 |
| Total Net Tax Capacity/Market Levy | \$14,482 | 100.0 | \$843 | \$727 | \$1,019 |
| Less Property Tax Credits | 1,088 | | 63 | 42 | 67 |
| Net Property Taxes Payable | 13,394 | | 780 | 686 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$932,404 | | \$54,282 | \$34,765 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 13,263 | | 772 | 505 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 0.983 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$8,537 | 39.8% | \$497 | \$508 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 6,121 | 28.5 | 356 | 403 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,668 | 7.8 | 97 | 87 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,770 | 8.2 | 103 | 95 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,486 | 11.6 | 145 | 122 | 114 |
| Corporate Income Tax (Calendar 1998) | 891 | 4.1 | 52 | 53 | 137 |
| Total State Taxes | \$21,472 | 100.0 | \$1,250 | \$1,268 | \$2,082 |

| I. Major State Aids/Credits | ISANTI | | | E CENTRAL (7E) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$26,973 | 57.6% | \$875 | \$939 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 6,440 | 13.8 | 209 | 234 | 249 |
| Minnesota Family Investment Program | 270 | 0.6 | 9 | 12 | 18 |
| General Assistance including GAMC | 888 | 1.9 | 29 | 29 | 38 |
| Social Services | 3,405 | 7.3 | 110 | 104 | 116 |
| Miscellaneous | 381 | 0.8 | 12 | 13 | 15 |
| Total | 11,384 | 24.3 | 369 | 391 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,057 | 6.5 | 99 | 117 | 67 |
| Municipal Aid | 228 | 0.5 | 7 | 4 | 21 |
| Township Aid | 189 | 0.4 | 6 | 8 | 6 |
| Total | 3,475 | 7.4 | 113 | 129 | 94 |
| Local Government Aid (Calendar 1999) | 967 | 2.1 | 31 | 39 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 89 | 0.2 | 3 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 146 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 652 | 1.4 | 21 | 21 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 2,072 | 4.4 | 67 | 60 | 41 |
| City/Town HACA | 767 | 1.6 | 25 | 25 | 46 |
| School District HACA | 287 | 0.6 | 9 | 19 | 7 |
| Miscellaneous District HACA | 7 | 0.0 | 0 | 0 | 6 |
| Total | 3,132 | 6.7 | 102 | 104 | 100 |
| Total Aids | 46,817 | 100.0 | 1,519 | 1,629 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 2,121 | 100.0 | 69 | 62 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 2,121 | 100.0 | 69 | 62 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 574 | 60.1 | 19 | 21 | 16 |
| Regular (Renters) | 373 | 39.0 | 12 | 12 | 22 |
| Targeting Refund | 9 | 0.9 | 0 | 0 | 0 |
| Total Property Tax Refunds | 956 | 100.0 | 31 | 34 | 39 |
| Total Aids/Credits | \$49,894 | 100.0 | \$1,619 | \$1,725 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$7,420 | 34.2% | \$241 | \$280 | \$271 |
| City/Town Levy | 4,560 | 21.0 | 148 | 113 | 169 |
| School District Levy | 8,616 | 39.8 | 280 | 291 | 405 |
| Miscellaneous District Levy | 1,078 | 5.0 | 35 | 25 | 175 |
| Total Net Tax Capacity/Market Levy | \$21,674 | 100.0 | \$703 | \$708 | \$1,019 |
| Less Property Tax Credits | 2,121 | | 69 | 62 | 67 |
| Net Property Taxes Payable | 19,553 | | 634 | 645 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,093,320 | | \$35,467 | \$36,436 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 14,023 | | 455 | 474 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.382 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$20,501 | 50.4% | \$665 | \$682 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 9,488 | 23.3 | 308 | 281 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,914 | 7.2 | 95 | 99 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 3,080 | 7.6 | 100 | 104 | 107 |
| Motor Fuels Tax (Calendar 1998) | 3,208 | 7.9 | 104 | 163 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,466 | 3.6 | 48 | 48 | 137 |
| Total State Taxes | \$40,656 | 100.0 | \$1,319 | \$1,377 | \$2,082 |

| I. Major State Aids/Credits | ITASCA | | | ARROWHEAD (3) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$33,455 | 46.8% | \$761 | \$767 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 13,069 | 18.3 | 297 | 322 | 249 |
| Minnesota Family Investment Program | 624 | 0.9 | 14 | 17 | 18 |
| General Assistance including GAMC | 1,615 | 2.3 | 37 | 45 | 38 |
| Social Services | 5,875 | 8.2 | 134 | 153 | 116 |
| Miscellaneous | 696 | 1.0 | 16 | 22 | 15 |
| Total | 21,879 | 30.6 | 497 | 559 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 6,101 | 8.5 | 139 | 121 | 67 |
| Municipal Aid | 333 | 0.5 | 8 | 22 | 21 |
| Township Aid | 193 | 0.3 | 4 | 3 | 6 |
| Total | 6,627 | 9.3 | 151 | 147 | 94 |
| Local Government Aid (Calendar 1999) | 3,937 | 5.5 | 89 | 151 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 342 | 0.5 | 8 | 41 | 5 |
| Criminal Justice Aid (Payable 1999) | 190 | 0.3 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 896 | 1.3 | 20 | 18 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 2,189 | 3.1 | 50 | 53 | 41 |
| City/Town HACA | 1,856 | 2.6 | 42 | 54 | 46 |
| School District HACA | 110 | 0.2 | 2 | 9 | 7 |
| Miscellaneous District HACA | 60 | 0.1 | 1 | 1 | 6 |
| Total | 4,215 | 5.9 | 96 | 117 | 100 |
| Total Aids | 71,541 | 100.0 | 1,626 | 1,805 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 2,420 | 39.6 | 55 | 52 | 63 |
| Miscellaneous Credits | 3,688 | 60.4 | 84 | 45 | 4 |
| Total Property Tax Credits | 6,108 | 100.0 | 139 | 97 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 238 | 24.7 | 5 | 9 | 16 |
| Regular (Renters) | 715 | 74.1 | 16 | 18 | 22 |
| Targeting Refund | 12 | 1.3 | 0 | 0 | 0 |
| Total Property Tax Refunds | 965 | 100.0 | 22 | 28 | 39 |
| Total Aids/Credits | \$78,614 | 100.0 | \$1,787 | \$1,929 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$17,433 | 39.1% | \$396 | \$321 | \$271 |
| City/Town Levy | 8,657 | 19.4 | 197 | 138 | 169 |
| School District Levy | 16,404 | 36.8 | 373 | 265 | 405 |
| Miscellaneous District Levy | 2,058 | 4.6 | 47 | 54 | 175 |
| Total Net Tax Capacity/Market Levy | \$44,551 | 100.0 | \$1,013 | \$777 | \$1,019 |
| Less Property Tax Credits | 6,108 | | 139 | 97 | 67 |
| Net Property Taxes Payable | 38,443 | | 874 | 680 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,936,313 | | \$44,021 | \$35,049 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 34,349 | | 781 | 548 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.091 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$27,986 | 44.4% | \$636 | \$689 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 17,577 | 27.9 | 400 | 459 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 4,496 | 7.1 | 102 | 97 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 4,963 | 7.9 | 113 | 107 | 107 |
| Motor Fuels Tax (Calendar 1998) | 5,028 | 8.0 | 114 | 123 | 114 |
| Corporate Income Tax (Calendar 1998) | 3,048 | 4.8 | 69 | 81 | 137 |
| Total State Taxes | \$63,098 | 100.0 | \$1,434 | \$1,556 | \$2,082 |

| I. Major State Aids/Credits | JACKSON | | | SOUTHWEST (8) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$7,472 | 38.3% | \$642 | \$736 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 2,956 | 15.1 | 254 | 273 | 249 |
| Minnesota Family Investment Program | 66 | 0.3 | 6 | 7 | 18 |
| General Assistance including GAMC | 197 | 1.0 | 17 | 17 | 38 |
| Social Services | 1,319 | 6.8 | 113 | 122 | 116 |
| Miscellaneous | 105 | 0.5 | 9 | 13 | 15 |
| Total | 4,643 | 23.8 | 399 | 432 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,138 | 16.1 | 270 | 198 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 8 | 21 |
| Township Aid | 398 | 2.0 | 34 | 31 | 6 |
| Total | 3,536 | 18.1 | 304 | 236 | 94 |
| Local Government Aid (Calendar 1999) | 1,677 | 8.6 | 144 | 125 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 155 | 0.8 | 13 | 9 | 5 |
| Criminal Justice Aid (Payable 1999) | 54 | 0.3 | 5 | 4 | 6 |
| Community Corrections Funding (1999) | 141 | 0.7 | 12 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 941 | 4.8 | 81 | 65 | 41 |
| City/Town HACA | 773 | 4.0 | 66 | 53 | 46 |
| School District HACA | 118 | 0.6 | 10 | 7 | 7 |
| Miscellaneous District HACA | 16 | 0.1 | 1 | 1 | 6 |
| Total | 1,848 | 9.5 | 159 | 126 | 100 |
| Total Aids | 19,527 | 100.0 | 1,678 | 1,684 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 417 | 100.0 | 36 | 38 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 417 | 100.0 | 36 | 38 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 329 | 74.1 | 28 | 22 | 16 |
| Regular (Renters) | 110 | 24.7 | 9 | 13 | 22 |
| Targeting Refund | 5 | 1.2 | 0 | 1 | 0 |
| Total Property Tax Refunds | 445 | 100.0 | 38 | 36 | 39 |
| Total Aids/Credits | \$20,389 | 100.0 | \$1,752 | \$1,757 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$4,869 | 40.5% | \$418 | \$295 | \$271 |
| City/Town Levy | 1,597 | 13.3 | 137 | 136 | 169 |
| School District Levy | 5,209 | 43.3 | 448 | 368 | 405 |
| Miscellaneous District Levy | 351 | 2.9 | 30 | 35 | 175 |
| Total Net Tax Capacity/Market Levy | \$12,026 | 100.0 | \$1,033 | \$834 | \$1,019 |
| Less Property Tax Credits | 417 | | 36 | 38 | 67 |
| Net Property Taxes Payable | 11,608 | | 998 | 795 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$890,429 | | \$76,524 | \$56,154 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 10,035 | | 862 | 669 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.147 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$9,574 | 53.8% | \$823 | \$603 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 2,527 | 14.2 | 217 | 331 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,226 | 6.9 | 105 | 102 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,356 | 7.6 | 117 | 113 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,425 | 13.6 | 208 | 136 | 114 |
| Corporate Income Tax (Calendar 1998) | 688 | 3.9 | 59 | 71 | 137 |
| Total State Taxes | \$17,796 | 100.0 | \$1,529 | \$1,356 | \$2,082 |

| I. Major State Aids/Credits | KANABEC | | | E CENTRAL (7E) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$13,297 | 56.0% | \$921 | \$939 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,285 | 13.8 | 228 | 234 | 249 |
| Minnesota Family Investment Program | 180 | 0.8 | 12 | 12 | 18 |
| General Assistance including GAMC | 415 | 1.7 | 29 | 29 | 38 |
| Social Services | 1,671 | 7.0 | 116 | 104 | 116 |
| Miscellaneous | 153 | 0.6 | 11 | 13 | 15 |
| Total | 5,703 | 24.0 | 395 | 391 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 1,920 | 8.1 | 133 | 117 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 4 | 21 |
| Township Aid | 126 | 0.5 | 9 | 8 | 6 |
| Total | 2,046 | 8.6 | 142 | 129 | 94 |
| Local Government Aid (Calendar 1999) | 602 | 2.5 | 42 | 39 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 9 | 0.0 | 1 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 74 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 324 | 1.4 | 22 | 21 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,155 | 4.9 | 80 | 60 | 41 |
| City/Town HACA | 244 | 1.0 | 17 | 25 | 46 |
| School District HACA | 292 | 1.2 | 20 | 19 | 7 |
| Miscellaneous District HACA | 3 | 0.0 | 0 | 0 | 6 |
| Total | 1,694 | 7.1 | 117 | 104 | 100 |
| Total Aids | 23,750 | 100.0 | 1,646 | 1,629 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 706 | 100.0 | 49 | 62 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 706 | 100.0 | 49 | 62 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 274 | 58.5 | 19 | 21 | 16 |
| Regular (Renters) | 191 | 40.6 | 13 | 12 | 22 |
| Targeting Refund | 4 | 0.8 | 0 | 0 | 0 |
| Total Property Tax Refunds | 469 | 100.0 | 32 | 34 | 39 |
| Total Aids/Credits | \$24,924 | 100.0 | \$1,727 | \$1,725 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$4,319 | 52.8% | \$299 | \$280 | \$271 |
| City/Town Levy | 716 | 8.7 | 50 | 113 | 169 |
| School District Levy | 3,045 | 37.2 | 211 | 291 | 405 |
| Miscellaneous District Levy | 106 | 1.3 | 7 | 25 | 175 |
| Total Net Tax Capacity/Market Levy | \$8,186 | 100.0 | \$567 | \$708 | \$1,019 |
| Less Property Tax Credits | 706 | | 49 | 62 | 67 |
| Net Property Taxes Payable | 7,480 | | 518 | 645 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$463,212 | | \$32,096 | \$36,436 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 5,274 | | 365 | 474 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.404 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$6,756 | 43.5% | \$468 | \$682 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 3,509 | 22.6 | 243 | 281 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,351 | 8.7 | 94 | 99 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,407 | 9.1 | 97 | 104 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,831 | 11.8 | 127 | 163 | 114 |
| Corporate Income Tax (Calendar 1998) | 672 | 4.3 | 47 | 48 | 137 |
| Total State Taxes | \$15,527 | 100.0 | \$1,076 | \$1,377 | \$2,082 |

| I. Major State Aids/Credits | KANDIYOHI | | | SIX EAST (6E) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$30,340 | 46.7% | \$723 | \$809 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 11,028 | 17.0 | 263 | 240 | 249 |
| Minnesota Family Investment Program | 478 | 0.7 | 11 | 8 | 18 |
| General Assistance including GAMC | 1,199 | 1.8 | 29 | 20 | 38 |
| Social Services | 7,829 | 12.1 | 187 | 131 | 116 |
| Miscellaneous | 757 | 1.2 | 18 | 14 | 15 |
| Total | 21,292 | 32.8 | 508 | 413 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,958 | 6.1 | 94 | 110 | 67 |
| Municipal Aid | 577 | 0.9 | 14 | 13 | 21 |
| Township Aid | 233 | 0.4 | 6 | 11 | 6 |
| Total | 4,768 | 7.3 | 114 | 134 | 94 |
| Local Government Aid (Calendar 1999) | 3,395 | 5.2 | 81 | 91 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 55 | 0.1 | 1 | 4 | 5 |
| Criminal Justice Aid (Payable 1999) | 227 | 0.4 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 589 | 0.9 | 14 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 2,270 | 3.5 | 54 | 52 | 41 |
| City/Town HACA | 1,385 | 2.1 | 33 | 47 | 46 |
| School District HACA | 560 | 0.9 | 13 | 12 | 7 |
| Miscellaneous District HACA | 27 | 0.0 | 1 | 1 | 6 |
| Total | 4,242 | 6.5 | 101 | 112 | 100 |
| Total Aids | 64,908 | 100.0 | 1,548 | 1,584 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 2,268 | 99.9 | 54 | 53 | 63 |
| Miscellaneous Credits | 1 | 0.1 | 0 | 0 | 4 |
| Total Property Tax Credits | 2,270 | 100.0 | 54 | 53 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 782 | 47.7 | 19 | 21 | 16 |
| Regular (Renters) | 833 | 50.9 | 20 | 16 | 22 |
| Targeting Refund | 23 | 1.4 | 1 | 1 | 0 |
| Total Property Tax Refunds | 1,638 | 100.0 | 39 | 37 | 39 |
| Total Aids/Credits | \$68,816 | 100.0 | \$1,641 | \$1,674 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$12,227 | 35.7% | \$292 | \$266 | \$271 |
| City/Town Levy | 4,583 | 13.4 | 109 | 145 | 169 |
| School District Levy | 16,356 | 47.7 | 390 | 339 | 405 |
| Miscellaneous District Levy | 1,092 | 3.2 | 26 | 28 | 175 |
| Total Net Tax Capacity/Market Levy | \$34,258 | 100.0 | \$817 | \$778 | \$1,019 |
| Less Property Tax Credits | 2,270 | | 54 | 53 | 67 |
| Net Property Taxes Payable | 31,988 | | 763 | 725 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,849,085 | | \$44,087 | \$46,759 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 24,803 | | 591 | 578 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.256 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$29,981 | 43.4% | \$715 | \$708 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 21,795 | 31.6 | 520 | 369 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 4,057 | 5.9 | 97 | 102 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 4,573 | 6.6 | 109 | 115 | 107 |
| Motor Fuels Tax (Calendar 1998) | 4,844 | 7.0 | 115 | 114 | 114 |
| Corporate Income Tax (Calendar 1998) | 3,818 | 5.5 | 91 | 93 | 137 |
| Total State Taxes | \$69,067 | 100.0 | \$1,647 | \$1,500 | \$2,082 |

| I. Major State Aids/Credits | KITTSO N | | | NW (1) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$3,911 | 33.0% | \$728 | \$942 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 2,248 | 19.0 | 418 | 340 | 249 |
| Minnesota Family Investment Program | 43 | 0.4 | 8 | 11 | 18 |
| General Assistance including GAMC | 135 | 1.1 | 25 | 33 | 38 |
| Social Services | 598 | 5.1 | 111 | 132 | 116 |
| Miscellaneous | 37 | 0.3 | 7 | 17 | 15 |
| Total | 3,061 | 25.8 | 569 | 532 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,714 | 22.9 | 505 | 260 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 14 | 21 |
| Township Aid | 607 | 5.1 | 113 | 40 | 6 |
| Total | 3,322 | 28.0 | 618 | 314 | 94 |
| Local Government Aid (Calendar 1999) | 646 | 5.4 | 120 | 106 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 13 | 0.1 | 2 | 8 | 5 |
| Criminal Justice Aid (Payable 1999) | 21 | 0.2 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 48 | 0.4 | 9 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 410 | 3.5 | 76 | 55 | 41 |
| City/Town HACA | 273 | 2.3 | 51 | 47 | 46 |
| School District HACA | 62 | 0.5 | 11 | 17 | 7 |
| Miscellaneous District HACA | 78 | 0.7 | 15 | 7 | 6 |
| Total | 823 | 6.9 | 153 | 126 | 100 |
| Total Aids | 11,845 | 100.0 | 2,203 | 2,051 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 136 | 100.0 | 25 | 33 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 11 | 4 |
| Total Property Tax Credits | 136 | 100.0 | 25 | 44 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 104 | 70.4 | 19 | 14 | 16 |
| Regular (Renters) | 41 | 27.9 | 8 | 10 | 22 |
| Targeting Refund | 3 | 1.7 | 0 | 0 | 0 |
| Total Property Tax Refunds | 148 | 100.0 | 27 | 25 | 39 |
| Total Aids/Credits | \$12,129 | 100.0 | \$2,256 | \$2,120 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$1,823 | 26.3% | \$339 | \$279 | \$271 |
| City/Town Levy | 821 | 11.9 | 153 | 136 | 169 |
| School District Levy | 4,150 | 59.9 | 772 | 367 | 405 |
| Miscellaneous District Levy | 131 | 1.9 | 24 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$6,925 | 100.0 | \$1,288 | \$808 | \$1,019 |
| Less Property Tax Credits | 136 | | 25 | 44 | 67 |
| Net Property Taxes Payable | 6,789 | | 1,263 | 763 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$406,785 | | \$75,667 | \$43,918 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 5,889 | | 1,096 | 568 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 0.990 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$3,586 | 50.4% | \$667 | \$627 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 1,190 | 16.7 | 221 | 275 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 600 | 8.4 | 112 | 99 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 701 | 9.9 | 130 | 110 | 107 |
| Motor Fuels Tax (Calendar 1998) | 848 | 11.9 | 158 | 132 | 114 |
| Corporate Income Tax (Calendar 1998) | 189 | 2.7 | 35 | 63 | 137 |
| Total State Taxes | \$7,113 | 100.0 | \$1,323 | \$1,305 | \$2,082 |

| I. Major State Aids/Credits | KOOCHICHING | | | ARROWHEAD (3) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$13,152 | 44.9% | \$839 | \$767 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 4,986 | 17.0 | 318 | 322 | 249 |
| Minnesota Family Investment Program | 195 | 0.7 | 12 | 17 | 18 |
| General Assistance including GAMC | 715 | 2.4 | 46 | 45 | 38 |
| Social Services | 1,808 | 6.2 | 115 | 153 | 116 |
| Miscellaneous | 317 | 1.1 | 20 | 22 | 15 |
| Total | 8,021 | 27.4 | 512 | 559 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,537 | 12.1 | 226 | 121 | 67 |
| Municipal Aid | 246 | 0.8 | 16 | 22 | 21 |
| Township Aid | 77 | 0.3 | 5 | 3 | 6 |
| Total | 3,860 | 13.2 | 246 | 147 | 94 |
| Local Government Aid (Calendar 1999) | 2,562 | 8.8 | 163 | 151 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 459 | 1.6 | 29 | 41 | 5 |
| Criminal Justice Aid (Payable 1999) | 86 | 0.3 | 6 | 5 | 6 |
| Community Corrections Funding (1999) | 296 | 1.0 | 19 | 18 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 189 | 0.6 | 12 | 53 | 41 |
| City/Town HACA | 582 | 2.0 | 37 | 54 | 46 |
| School District HACA | 59 | 0.2 | 4 | 9 | 7 |
| Miscellaneous District HACA | 13 | 0.0 | 1 | 1 | 6 |
| Total | 843 | 2.9 | 54 | 117 | 100 |
| Total Aids | 29,280 | 100.0 | 1,867 | 1,805 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 578 | 98.9 | 37 | 52 | 63 |
| Miscellaneous Credits | 7 | 1.1 | 0 | 45 | 4 |
| Total Property Tax Credits | 584 | 100.0 | 37 | 97 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 86 | 27.5 | 5 | 9 | 16 |
| Regular (Renters) | 225 | 72.1 | 14 | 18 | 22 |
| Targeting Refund | 1 | 0.4 | 0 | 0 | 0 |
| Total Property Tax Refunds | 312 | 100.0 | 20 | 28 | 39 |
| Total Aids/Credits | \$30,176 | 100.0 | \$1,925 | \$1,929 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$2,816 | 36.9% | \$180 | \$321 | \$271 |
| City/Town Levy | 1,674 | 21.9 | 107 | 138 | 169 |
| School District Levy | 3,092 | 40.5 | 197 | 265 | 405 |
| Miscellaneous District Levy | 49 | 0.6 | 3 | 54 | 175 |
| Total Net Tax Capacity/Market Levy | \$7,631 | 100.0 | \$487 | \$777 | \$1,019 |
| Less Property Tax Credits | 584 | | 37 | 97 | 67 |
| Net Property Taxes Payable | 7,047 | | 449 | 680 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$457,251 | | \$29,163 | \$35,049 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 7,534 | | 480 | 548 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 0.901 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$9,841 | 44.9% | \$628 | \$689 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 6,133 | 28.0 | 391 | 459 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,521 | 6.9 | 97 | 97 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,754 | 8.0 | 112 | 107 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,564 | 7.1 | 100 | 123 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,122 | 5.1 | 72 | 81 | 137 |
| Total State Taxes | \$21,935 | 100.0 | \$1,399 | \$1,556 | \$2,082 |

| I. Major State Aids/Credits | LAC-QUI-PARLE | | | MN VALLEY (6W) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$9,278 | 48.3% | \$1,103 | \$917 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 2,810 | 14.6 | 334 | 328 | 249 |
| Minnesota Family Investment Program | 33 | 0.2 | 4 | 6 | 18 |
| General Assistance including GAMC | 208 | 1.1 | 25 | 18 | 38 |
| Social Services | 1,240 | 6.4 | 147 | 136 | 116 |
| Miscellaneous | 108 | 0.6 | 13 | 15 | 15 |
| Total | 4,398 | 22.9 | 523 | 504 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,446 | 12.7 | 291 | 235 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 4 | 21 |
| Township Aid | 399 | 2.1 | 47 | 38 | 6 |
| Total | 2,845 | 14.8 | 338 | 277 | 94 |
| Local Government Aid (Calendar 1999) | 1,136 | 5.9 | 135 | 142 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 158 | 0.8 | 19 | 20 | 5 |
| Criminal Justice Aid (Payable 1999) | 35 | 0.2 | 4 | 4 | 6 |
| Community Corrections Funding (1999) | 113 | 0.6 | 13 | 13 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 578 | 3.0 | 69 | 79 | 41 |
| City/Town HACA | 580 | 3.0 | 69 | 58 | 46 |
| School District HACA | 87 | 0.5 | 10 | 12 | 7 |
| Miscellaneous District HACA | 17 | 0.1 | 2 | 2 | 6 |
| Total | 1,262 | 6.6 | 150 | 151 | 100 |
| Total Aids | 19,226 | 100.0 | 2,285 | 2,027 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 229 | 100.0 | 27 | 32 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 229 | 100.0 | 27 | 32 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 179 | 65.3 | 21 | 28 | 16 |
| Regular (Renters) | 90 | 32.9 | 11 | 14 | 22 |
| Targeting Refund | 5 | 1.8 | 1 | 1 | 0 |
| Total Property Tax Refunds | 274 | 100.0 | 33 | 43 | 39 |
| Total Aids/Credits | \$19,729 | 100.0 | \$2,345 | \$2,102 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$2,317 | 36.0% | \$275 | \$322 | \$271 |
| City/Town Levy | 1,137 | 17.7 | 135 | 151 | 169 |
| School District Levy | 2,826 | 43.9 | 336 | 343 | 405 |
| Miscellaneous District Levy | 159 | 2.5 | 19 | 27 | 175 |
| Total Net Tax Capacity/Market Levy | \$6,439 | 100.0 | \$765 | \$843 | \$1,019 |
| Less Property Tax Credits | 229 | | 27 | 32 | 67 |
| Net Property Taxes Payable | 6,210 | | 738 | 810 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$499,645 | | \$59,390 | \$52,889 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 5,274 | | 627 | 590 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.134 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$4,253 | 44.1% | \$506 | \$690 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 1,792 | 18.6 | 213 | 264 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 933 | 9.7 | 111 | 105 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,049 | 10.9 | 125 | 119 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,184 | 12.3 | 141 | 130 | 114 |
| Corporate Income Tax (Calendar 1998) | 427 | 4.4 | 51 | 57 | 137 |
| Total State Taxes | \$9,637 | 100.0 | \$1,145 | \$1,366 | \$2,082 |

| I. Major State Aids/Credits | LAKE | | | ARROWHEAD (3) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$9,059 | 42.7% | \$843 | \$767 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,201 | 15.1 | 298 | 322 | 249 |
| Minnesota Family Investment Program | 52 | 0.2 | 5 | 17 | 18 |
| General Assistance including GAMC | 381 | 1.8 | 35 | 45 | 38 |
| Social Services | 1,516 | 7.1 | 141 | 153 | 116 |
| Miscellaneous | 200 | 0.9 | 19 | 22 | 15 |
| Total | 5,351 | 25.2 | 498 | 559 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,140 | 14.8 | 292 | 121 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 22 | 21 |
| Township Aid | 54 | 0.3 | 5 | 3 | 6 |
| Total | 3,194 | 15.1 | 297 | 147 | 94 |
| Local Government Aid (Calendar 1999) | 1,462 | 6.9 | 136 | 151 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 274 | 1.3 | 26 | 41 | 5 |
| Criminal Justice Aid (Payable 1999) | 42 | 0.2 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 180 | 0.8 | 17 | 18 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,096 | 5.2 | 102 | 53 | 41 |
| City/Town HACA | 528 | 2.5 | 49 | 54 | 46 |
| School District HACA | 4 | 0.0 | 0 | 9 | 7 |
| Miscellaneous District HACA | 10 | 0.0 | 1 | 1 | 6 |
| Total | 1,638 | 7.7 | 152 | 117 | 100 |
| Total Aids | 21,198 | 100.0 | 1,973 | 1,805 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 678 | 38.6 | 63 | 52 | 63 |
| Miscellaneous Credits | 1,078 | 61.4 | 100 | 45 | 4 |
| Total Property Tax Credits | 1,757 | 100.0 | 163 | 97 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 47 | 26.1 | 4 | 9 | 16 |
| Regular (Renters) | 132 | 72.9 | 12 | 18 | 22 |
| Targeting Refund | 2 | 1.0 | 0 | 0 | 0 |
| Total Property Tax Refunds | 182 | 100.0 | 17 | 28 | 39 |
| Total Aids/Credits | \$23,136 | 100.0 | \$2,153 | \$1,929 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$3,983 | 43.2% | \$371 | \$321 | \$271 |
| City/Town Levy | 1,452 | 15.7 | 135 | 138 | 169 |
| School District Levy | 2,916 | 31.6 | 271 | 265 | 405 |
| Miscellaneous District Levy | 878 | 9.5 | 82 | 54 | 175 |
| Total Net Tax Capacity/Market Levy | \$9,229 | 100.0 | \$859 | \$777 | \$1,019 |
| Less Property Tax Credits | 1,757 | | 163 | 97 | 67 |
| Net Property Taxes Payable | 7,472 | | 695 | 680 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$438,074 | | \$40,770 | \$35,049 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 6,171 | | 574 | 548 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.168 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$6,959 | 40.9% | \$648 | \$689 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 5,197 | 30.6 | 484 | 459 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,120 | 6.6 | 104 | 97 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,222 | 7.2 | 114 | 107 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,839 | 10.8 | 171 | 123 | 114 |
| Corporate Income Tax (Calendar 1998) | 670 | 3.9 | 62 | 81 | 137 |
| Total State Taxes | \$17,006 | 100.0 | \$1,583 | \$1,556 | \$2,082 |

| I. Major State Aids/Credits | LAKE of the WOODS | | | HEADWATERS (2) | STATE |
|---|-------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$4,027 | 42.4% | \$872 | \$1,041 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 1,374 | 14.5 | 297 | 354 | 249 |
| Minnesota Family Investment Program | 0 | 0.0 | 0 | 43 | 18 |
| General Assistance including GAMC | 151 | 1.6 | 33 | 53 | 38 |
| Social Services | 434 | 4.6 | 94 | 138 | 116 |
| Miscellaneous | 44 | 0.5 | 10 | 17 | 15 |
| Total | 2,003 | 21.1 | 434 | 604 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,330 | 24.5 | 504 | 184 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 5 | 21 |
| Township Aid | 209 | 2.2 | 45 | 12 | 6 |
| Total | 2,538 | 26.7 | 550 | 201 | 94 |
| Local Government Aid (Calendar 1999) | 270 | 2.8 | 58 | 60 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 23 | 0.2 | 5 | 4 | 5 |
| Criminal Justice Aid (Payable 1999) | 19 | 0.2 | 4 | 6 | 6 |
| Community Corrections Funding (1999) | 69 | 0.7 | 15 | 26 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 354 | 3.7 | 77 | 28 | 41 |
| City/Town HACA | 139 | 1.5 | 30 | 19 | 46 |
| School District HACA | 58 | 0.6 | 13 | 14 | 7 |
| Miscellaneous District HACA | 1 | 0.0 | 0 | 0 | 6 |
| Total | 552 | 5.8 | 120 | 61 | 100 |
| Total Aids | 9,502 | 100.0 | 2,058 | 2,004 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 186 | 99.2 | 40 | 42 | 63 |
| Miscellaneous Credits | 1 | 0.8 | 0 | 0 | 4 |
| Total Property Tax Credits | 187 | 100.0 | 41 | 42 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 55 | 59.9 | 12 | 14 | 16 |
| Regular (Renters) | 36 | 39.3 | 8 | 13 | 22 |
| Targeting Refund | 1 | 0.8 | 0 | 1 | 0 |
| Total Property Tax Refunds | 91 | 100.0 | 20 | 27 | 39 |
| Total Aids/Credits | \$9,781 | 100.0 | \$2,118 | \$2,072 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$1,377 | 44.5% | \$298 | \$310 | \$271 |
| City/Town Levy | 256 | 8.3 | 56 | 82 | 169 |
| School District Levy | 1,453 | 46.9 | 315 | 320 | 405 |
| Miscellaneous District Levy | 9 | 0.3 | 2 | 15 | 175 |
| Total Net Tax Capacity/Market Levy | \$3,095 | 100.0 | \$670 | \$727 | \$1,019 |
| Less Property Tax Credits | 187 | | 41 | 42 | 67 |
| Net Property Taxes Payable | 2,908 | | 630 | 686 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$171,489 | | \$37,135 | \$34,765 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 2,174 | | 471 | 505 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.331 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$2,213 | 37.7% | \$479 | \$508 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 1,931 | 32.9 | 418 | 403 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 434 | 7.4 | 94 | 87 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 466 | 7.9 | 101 | 95 | 107 |
| Motor Fuels Tax (Calendar 1998) | 613 | 10.4 | 133 | 122 | 114 |
| Corporate Income Tax (Calendar 1998) | 213 | 3.6 | 46 | 53 | 137 |
| Total State Taxes | \$5,870 | 100.0 | \$1,271 | \$1,268 | \$2,082 |

| I. Major State Aids/Credits | LE SUEUR | | | NINE (9) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$21,544 | 55.2% | \$845 | \$663 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 5,628 | 14.4 | 221 | 227 | 249 |
| Minnesota Family Investment Program | 127 | 0.3 | 5 | 7 | 18 |
| General Assistance including GAMC | 342 | 0.9 | 13 | 18 | 38 |
| Social Services | 2,517 | 6.4 | 99 | 114 | 116 |
| Miscellaneous | 309 | 0.8 | 12 | 11 | 15 |
| Total | 8,923 | 22.8 | 350 | 378 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,566 | 6.6 | 101 | 115 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 14 | 21 |
| Township Aid | 157 | 0.4 | 6 | 11 | 6 |
| Total | 2,723 | 7.0 | 107 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 2,101 | 5.4 | 82 | 119 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 199 | 0.5 | 8 | 5 | 5 |
| Criminal Justice Aid (Payable 1999) | 96 | 0.2 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 315 | 0.8 | 12 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,740 | 4.5 | 68 | 53 | 41 |
| City/Town HACA | 1,017 | 2.6 | 40 | 47 | 46 |
| School District HACA | 388 | 1.0 | 15 | 7 | 7 |
| Miscellaneous District HACA | 16 | 0.0 | 1 | 1 | 6 |
| Total | 3,161 | 8.1 | 124 | 108 | 100 |
| Total Aids | 39,063 | 100.0 | 1,533 | 1,433 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,659 | 99.4 | 65 | 50 | 63 |
| Miscellaneous Credits | 10 | 0.6 | 0 | 2 | 4 |
| Total Property Tax Credits | 1,669 | 100.0 | 66 | 52 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 574 | 64.7 | 23 | 20 | 16 |
| Regular (Renters) | 300 | 33.9 | 12 | 15 | 22 |
| Targeting Refund | 12 | 1.4 | 0 | 0 | 0 |
| Total Property Tax Refunds | 887 | 100.0 | 35 | 36 | 39 |
| Total Aids/Credits | \$41,619 | 100.0 | \$1,633 | \$1,521 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$6,185 | 34.4% | \$243 | \$260 | \$271 |
| City/Town Levy | 3,285 | 18.3 | 129 | 142 | 169 |
| School District Levy | 7,983 | 44.4 | 313 | 333 | 405 |
| Miscellaneous District Levy | 544 | 3.0 | 21 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$17,997 | 100.0 | \$706 | \$762 | \$1,019 |
| Less Property Tax Credits | 1,669 | | 66 | 52 | 67 |
| Net Property Taxes Payable | 16,328 | | 641 | 710 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,157,758 | | \$45,434 | \$47,665 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 14,184 | | 557 | 600 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.117 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$19,659 | 55.7% | \$771 | \$746 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 5,464 | 15.5 | 214 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,638 | 7.5 | 104 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,937 | 8.3 | 115 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,698 | 7.6 | 106 | 114 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,884 | 5.3 | 74 | 80 | 137 |
| Total State Taxes | \$35,279 | 100.0 | \$1,384 | \$1,536 | \$2,082 |

| I. Major State Aids/Credits | LINCOLN | | | SOUTHWEST (8) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$5,023 | 41.9% | \$763 | \$736 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | See Note | | | 273 | 249 |
| Minnesota Family Investment Program | | | | 7 | 18 |
| General Assistance including GAMC | | | | 17 | 38 |
| Social Services | | | | 122 | 116 |
| Miscellaneous | | | | 13 | 15 |
| Total | 2,843 | 23.7 | 432 | 432 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 1,893 | 15.8 | 287 | 198 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 8 | 21 |
| Township Aid | 265 | 2.2 | 40 | 31 | 6 |
| Total | 2,158 | 18.0 | 328 | 236 | 94 |
| Local Government Aid (Calendar 1999) | 721 | 6.0 | 110 | 125 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 90 | 0.8 | 14 | 9 | 5 |
| Criminal Justice Aid (Payable 1999) | 21 | 0.2 | 3 | 4 | 6 |
| Community Corrections Funding (1999) | 57 | 0.5 | 9 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 699 | 5.8 | 106 | 65 | 41 |
| City/Town HACA | 354 | 3.0 | 54 | 53 | 46 |
| School District HACA | 10 | 0.1 | 2 | 7 | 7 |
| Miscellaneous District HACA | 7 | 0.1 | 1 | 1 | 6 |
| Total | 1,070 | 8.9 | 163 | 126 | 100 |
| Total Aids | 11,984 | 100.0 | 1,820 | 1,684 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 194 | 100.0 | 30 | 38 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 194 | 100.0 | 30 | 38 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 146 | 76.2 | 22 | 22 | 16 |
| Regular (Renters) | 41 | 21.3 | 6 | 13 | 22 |
| Targeting Refund | 5 | 2.6 | 1 | 1 | 0 |
| Total Property Tax Refunds | 192 | 100.0 | 29 | 36 | 39 |
| Total Aids/Credits | \$12,370 | 100.0 | \$1,879 | \$1,757 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$2,445 | 46.3% | \$371 | \$295 | \$271 |
| City/Town Levy | 712 | 13.5 | 108 | 136 | 169 |
| School District Levy | 2,076 | 39.3 | 315 | 368 | 405 |
| Miscellaneous District Levy | 51 | 1.0 | 8 | 35 | 175 |
| Total Net Tax Capacity/Market Levy | \$5,285 | 100.0 | \$803 | \$834 | \$1,019 |
| Less Property Tax Credits | 194 | | 30 | 38 | 67 |
| Net Property Taxes Payable | 5,090 | | 773 | 795 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$336,484 | | \$51,099 | \$56,154 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 4,120 | | 626 | 669 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.198 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$2,709 | 42.4% | \$411 | \$603 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 1,325 | 20.8 | 201 | 331 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 676 | 10.6 | 103 | 102 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 708 | 11.1 | 107 | 113 | 107 |
| Motor Fuels Tax (Calendar 1998) | 761 | 11.9 | 116 | 136 | 114 |
| Corporate Income Tax (Calendar 1998) | 205 | 3.2 | 31 | 71 | 137 |
| Total State Taxes | \$6,384 | 100.0 | \$969 | \$1,356 | \$2,082 |

NOTE: The human service amounts were not available by county for Region VII N (Lincoln, Lyon, and Murray.) The total for Region VII N is \$18.0 million, which was allocated to the counties on a per capita basis (\$2.843 million estimated to Lincoln county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

| I. Major State Aids/Credits | LYON | | | SOUTHWEST (8) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$18,179 | 46.4% | \$713 | \$736 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | See Note | | | 273 | 249 |
| Minnesota Family Investment Program | | | | 7 | 18 |
| General Assistance including GAMC | | | | 17 | 38 |
| Social Services | | | | 122 | 116 |
| Miscellaneous | | | | 13 | 15 |
| Total | 11,012 | 28.1 | 432 | 432 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,978 | 7.6 | 117 | 198 | 67 |
| Municipal Aid | 387 | 1.0 | 15 | 8 | 21 |
| Township Aid | 557 | 1.4 | 22 | 31 | 6 |
| Total | 3,922 | 10.0 | 154 | 236 | 94 |
| Local Government Aid (Calendar 1999) | 2,936 | 7.5 | 115 | 125 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 74 | 0.2 | 3 | 9 | 5 |
| Criminal Justice Aid (Payable 1999) | 114 | 0.3 | 4 | 4 | 6 |
| Community Corrections Funding (1999) | 536 | 1.4 | 21 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,146 | 2.9 | 45 | 65 | 41 |
| City/Town HACA | 1,092 | 2.8 | 43 | 53 | 46 |
| School District HACA | 118 | 0.3 | 5 | 7 | 7 |
| Miscellaneous District HACA | 24 | 0.1 | 1 | 1 | 6 |
| Total | 2,380 | 6.1 | 93 | 126 | 100 |
| Total Aids | 39,153 | 100.0 | 1,535 | 1,684 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,113 | 100.0 | 44 | 38 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 1,113 | 100.0 | 44 | 38 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 405 | 44.4 | 16 | 22 | 16 |
| Regular (Renters) | 495 | 54.3 | 19 | 13 | 22 |
| Targeting Refund | 12 | 1.3 | 0 | 1 | 0 |
| Total Property Tax Refunds | 911 | 100.0 | 36 | 36 | 39 |
| Total Aids/Credits | \$41,177 | 100.0 | \$1,614 | \$1,757 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$6,125 | 30.7% | \$240 | \$295 | \$271 |
| City/Town Levy | 3,863 | 19.4 | 151 | 136 | 169 |
| School District Levy | 8,388 | 42.1 | 329 | 368 | 405 |
| Miscellaneous District Levy | 1,571 | 7.9 | 62 | 35 | 175 |
| Total Net Tax Capacity/Market Levy | \$19,948 | 100.0 | \$782 | \$834 | \$1,019 |
| Less Property Tax Credits | 1,113 | | 44 | 38 | 67 |
| Net Property Taxes Payable | 18,835 | | 739 | 795 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,156,575 | | \$45,347 | \$56,154 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 16,417 | | 644 | 669 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.088 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$18,695 | 43.0% | \$733 | \$603 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 13,462 | 31.0 | 528 | 331 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,515 | 5.8 | 99 | 102 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,886 | 6.6 | 113 | 113 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,788 | 6.4 | 109 | 136 | 114 |
| Corporate Income Tax (Calendar 1998) | 3,150 | 7.2 | 123 | 71 | 137 |
| Total State Taxes | \$43,496 | 100.0 | \$1,705 | \$1,356 | \$2,082 |

NOTE: The human service amounts were not available by county for Region VII N (Lincoln, Lyon, and Murray.) The total for Region VII N is \$18.0 million, which was allocated to the counties on a per capita basis (\$11.012 million estimated to Lyon county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

| I. Major State Aids/Credits | MCLEOD | | | SIX EAST (6E) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$25,890 | 52.5% | \$732 | \$809 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 7,172 | 14.5 | 203 | 240 | 249 |
| Minnesota Family Investment Program | 157 | 0.3 | 4 | 8 | 18 |
| General Assistance including GAMC | 436 | 0.9 | 12 | 20 | 38 |
| Social Services | 3,016 | 6.1 | 85 | 131 | 116 |
| Miscellaneous | 367 | 0.7 | 10 | 14 | 15 |
| Total | 11,149 | 22.6 | 315 | 413 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,755 | 5.6 | 78 | 110 | 67 |
| Municipal Aid | 690 | 1.4 | 20 | 13 | 21 |
| Township Aid | 264 | 0.5 | 7 | 11 | 6 |
| Total | 3,709 | 7.5 | 105 | 134 | 94 |
| Local Government Aid (Calendar 1999) | 3,217 | 6.5 | 91 | 91 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 159 | 0.3 | 5 | 4 | 5 |
| Criminal Justice Aid (Payable 1999) | 170 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 666 | 1.3 | 19 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,755 | 3.6 | 50 | 52 | 41 |
| City/Town HACA | 1,975 | 4.0 | 56 | 47 | 46 |
| School District HACA | 610 | 1.2 | 17 | 12 | 7 |
| Miscellaneous District HACA | 18 | 0.0 | 1 | 1 | 6 |
| Total | 4,358 | 8.8 | 123 | 112 | 100 |
| Total Aids | 49,319 | 100.0 | 1,395 | 1,584 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 2,133 | 100.0 | 60 | 53 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 2,133 | 100.0 | 60 | 53 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 801 | 56.1 | 23 | 21 | 16 |
| Regular (Renters) | 608 | 42.6 | 17 | 16 | 22 |
| Targeting Refund | 19 | 1.4 | 1 | 1 | 0 |
| Total Property Tax Refunds | 1,428 | 100.0 | 40 | 37 | 39 |
| Total Aids/Credits | \$52,880 | 100.0 | \$1,495 | \$1,674 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$8,543 | 34.1% | \$242 | \$266 | \$271 |
| City/Town Levy | 5,842 | 23.3 | 165 | 145 | 169 |
| School District Levy | 9,417 | 37.6 | 266 | 339 | 405 |
| Miscellaneous District Levy | 1,227 | 4.9 | 35 | 28 | 175 |
| Total Net Tax Capacity/Market Levy | \$25,029 | 100.0 | \$708 | \$778 | \$1,019 |
| Less Property Tax Credits | 2,133 | | 60 | 53 | 67 |
| Net Property Taxes Payable | 22,896 | | 647 | 725 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,382,880 | | \$39,104 | \$46,759 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 17,543 | | 496 | 578 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.268 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$28,272 | 50.4% | \$799 | \$708 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 12,122 | 21.6 | 343 | 369 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 3,569 | 6.4 | 101 | 102 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 3,996 | 7.1 | 113 | 115 | 107 |
| Motor Fuels Tax (Calendar 1998) | 3,471 | 6.2 | 98 | 114 | 114 |
| Corporate Income Tax (Calendar 1998) | 4,639 | 8.3 | 131 | 93 | 137 |
| Total State Taxes | \$56,069 | 100.0 | \$1,585 | \$1,500 | \$2,082 |

| I. Major State Aids/Credits | MAHNOMEN | | | HEADWATERS (2) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$8,656 | 51.8% | \$1,676 | \$1,041 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 2,697 | 16.1 | 522 | 354 | 249 |
| Minnesota Family Investment Program | 274 | 1.6 | 53 | 43 | 18 |
| General Assistance including GAMC | 309 | 1.9 | 60 | 53 | 38 |
| Social Services | 1,012 | 6.1 | 196 | 138 | 116 |
| Miscellaneous | 117 | 0.7 | 23 | 17 | 15 |
| Total | 4,410 | 26.4 | 854 | 604 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 1,824 | 10.9 | 353 | 184 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 5 | 21 |
| Township Aid | 94 | 0.6 | 18 | 12 | 6 |
| Total | 1,918 | 11.5 | 371 | 201 | 94 |
| Local Government Aid (Calendar 1999) | 366 | 2.2 | 71 | 60 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 148 | 0.9 | 29 | 4 | 5 |
| Criminal Justice Aid (Payable 1999) | 45 | 0.3 | 9 | 6 | 6 |
| Community Corrections Funding (1999) | 324 | 1.9 | 63 | 26 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 426 | 2.6 | 82 | 28 | 41 |
| City/Town HACA | 193 | 1.2 | 37 | 19 | 46 |
| School District HACA | 216 | 1.3 | 42 | 14 | 7 |
| Miscellaneous District HACA | 1 | 0.0 | 0 | 0 | 6 |
| Total | 836 | 5.0 | 162 | 61 | 100 |
| Total Aids | 16,704 | 100.0 | 3,233 | 2,004 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 137 | 100.0 | 27 | 42 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 137 | 100.0 | 27 | 42 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 111 | 72.4 | 21 | 14 | 16 |
| Regular (Renters) | 41 | 26.6 | 8 | 13 | 22 |
| Targeting Refund | 1 | 1.0 | 0 | 1 | 0 |
| Total Property Tax Refunds | 153 | 100.0 | 30 | 27 | 39 |
| Total Aids/Credits | \$16,994 | 100.0 | \$3,290 | \$2,072 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$2,582 | 61.6% | \$500 | \$310 | \$271 |
| City/Town Levy | 489 | 11.7 | 95 | 82 | 169 |
| School District Levy | 992 | 23.7 | 192 | 320 | 405 |
| Miscellaneous District Levy | 130 | 3.1 | 25 | 15 | 175 |
| Total Net Tax Capacity/Market Levy | \$4,193 | 100.0 | \$812 | \$727 | \$1,019 |
| Less Property Tax Credits | 137 | | 27 | 42 | 67 |
| Net Property Taxes Payable | 4,056 | | 785 | 686 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$184,597 | | \$35,733 | \$34,765 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 2,204 | | 427 | 505 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.838 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$1,820 | 31.9% | \$352 | \$508 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 2,126 | 37.2 | 411 | 403 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 417 | 7.3 | 81 | 87 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 450 | 7.9 | 87 | 95 | 107 |
| Motor Fuels Tax (Calendar 1998) | 758 | 13.3 | 147 | 122 | 114 |
| Corporate Income Tax (Calendar 1998) | 139 | 2.4 | 27 | 53 | 137 |
| Total State Taxes | \$5,709 | 100.0 | \$1,105 | \$1,268 | \$2,082 |

| I. Major State Aids/Credits | MARSHALL | | | NW (1) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$7,599 | 38.1% | \$732 | \$942 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,436 | 17.2 | 331 | 340 | 249 |
| Minnesota Family Investment Program | 68 | 0.3 | 7 | 11 | 18 |
| General Assistance including GAMC | 369 | 1.8 | 35 | 33 | 38 |
| Social Services | 1,130 | 5.7 | 109 | 132 | 116 |
| Miscellaneous | 111 | 0.6 | 11 | 17 | 15 |
| Total | 5,113 | 25.6 | 492 | 532 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 4,129 | 20.7 | 398 | 260 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 14 | 21 |
| Township Aid | 748 | 3.7 | 72 | 40 | 6 |
| Total | 4,877 | 24.4 | 470 | 314 | 94 |
| Local Government Aid (Calendar 1999) | 855 | 4.3 | 82 | 106 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 14 | 0.1 | 1 | 8 | 5 |
| Criminal Justice Aid (Payable 1999) | 41 | 0.2 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 116 | 0.6 | 11 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 664 | 3.3 | 64 | 55 | 41 |
| City/Town HACA | 474 | 2.4 | 46 | 47 | 46 |
| School District HACA | 91 | 0.5 | 9 | 17 | 7 |
| Miscellaneous District HACA | 111 | 0.6 | 11 | 7 | 6 |
| Total | 1,340 | 6.7 | 129 | 126 | 100 |
| Total Aids | 19,955 | 100.0 | 1,922 | 2,051 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 275 | 100.0 | 27 | 33 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 11 | 4 |
| Total Property Tax Credits | 275 | 100.0 | 27 | 44 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 154 | 66.3 | 15 | 14 | 16 |
| Regular (Renters) | 77 | 33.2 | 7 | 10 | 22 |
| Targeting Refund | 1 | 0.5 | 0 | 0 | 0 |
| Total Property Tax Refunds | 233 | 100.0 | 22 | 25 | 39 |
| Total Aids/Credits | \$20,463 | 100.0 | \$1,971 | \$2,120 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$2,729 | 29.3% | \$263 | \$279 | \$271 |
| City/Town Levy | 1,312 | 14.1 | 126 | 136 | 169 |
| School District Levy | 5,061 | 54.3 | 487 | 367 | 405 |
| Miscellaneous District Levy | 221 | 2.4 | 21 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$9,323 | 100.0 | \$898 | \$808 | \$1,019 |
| Less Property Tax Credits | 275 | | 27 | 44 | 67 |
| Net Property Taxes Payable | 9,047 | | 871 | 763 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$628,337 | | \$60,516 | \$43,918 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 8,373 | | 806 | 568 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.034 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$5,799 | 48.0% | \$558 | \$627 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 1,660 | 13.7 | 160 | 275 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,181 | 9.8 | 114 | 99 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,365 | 11.3 | 132 | 110 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,677 | 13.9 | 161 | 132 | 114 |
| Corporate Income Tax (Calendar 1998) | 400 | 3.3 | 39 | 63 | 137 |
| Total State Taxes | \$12,082 | 100.0 | \$1,164 | \$1,305 | \$2,082 |

| I. Major State Aids/Credits | MARTIN | | | NINE (9) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$15,854 | 42.6% | \$699 | \$663 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | See Note | | | 227 | 249 |
| Minnesota Family Investment Program | | | | 7 | 18 |
| General Assistance including GAMC | | | | 18 | 38 |
| Social Services | | | | 114 | 116 |
| Miscellaneous | | | | 11 | 15 |
| Total | 10,992 | 29.5 | 484 | 378 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,930 | 7.9 | 129 | 115 | 67 |
| Municipal Aid | 637 | 1.7 | 28 | 14 | 21 |
| Township Aid | 374 | 1.0 | 16 | 11 | 6 |
| Total | 3,941 | 10.6 | 174 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 3,419 | 9.2 | 151 | 119 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 124 | 0.3 | 5 | 5 | 5 |
| Criminal Justice Aid (Payable 1999) | 120 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 357 | 1.0 | 16 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 971 | 2.6 | 43 | 53 | 41 |
| City/Town HACA | 1,105 | 3.0 | 49 | 47 | 46 |
| School District HACA | 323 | 0.9 | 14 | 7 | 7 |
| Miscellaneous District HACA | 18 | 0.0 | 1 | 1 | 6 |
| Total | 2,416 | 6.5 | 106 | 108 | 100 |
| Total Aids | 37,224 | 100.0 | 1,640 | 1,433 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 897 | 100.0 | 40 | 50 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 2 | 4 |
| Total Property Tax Credits | 897 | 100.0 | 40 | 52 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 382 | 54.9 | 17 | 20 | 16 |
| Regular (Renters) | 309 | 44.4 | 14 | 15 | 22 |
| Targeting Refund | 5 | 0.7 | 0 | 0 | 0 |
| Total Property Tax Refunds | 695 | 100.0 | 31 | 36 | 39 |
| Total Aids/Credits | \$38,816 | 100.0 | \$1,710 | \$1,521 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$5,575 | 31.1% | \$246 | \$260 | \$271 |
| City/Town Levy | 2,999 | 16.7 | 132 | 142 | 169 |
| School District Levy | 8,786 | 49.0 | 387 | 333 | 405 |
| Miscellaneous District Levy | 573 | 3.2 | 25 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$17,932 | 100.0 | \$790 | \$762 | \$1,019 |
| Less Property Tax Credits | 897 | | 40 | 52 | 67 |
| Net Property Taxes Payable | 17,035 | | 751 | 710 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,285,528 | | \$56,646 | \$47,665 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 16,172 | | 713 | 600 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.030 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$14,919 | 46.7% | \$657 | \$746 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 7,283 | 22.8 | 321 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,364 | 7.4 | 104 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,620 | 8.2 | 115 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,982 | 9.3 | 131 | 114 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,744 | 5.5 | 77 | 80 | 137 |
| Total State Taxes | \$31,912 | 100.0 | \$1,406 | \$1,536 | \$2,082 |

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 \$18.9 million, which was allocated to the counties on a per capita basis (\$10.992 million estimated to Martin county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

| I. Major State Aids/Credits | MEEKER | | | SIX EAST (6E) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$28,518 | 64.5% | \$1,300 | \$809 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 5,186 | 11.7 | 236 | 240 | 249 |
| Minnesota Family Investment Program | 95 | 0.2 | 4 | 8 | 18 |
| General Assistance including GAMC | 391 | 0.9 | 18 | 20 | 38 |
| Social Services | 2,314 | 5.2 | 106 | 131 | 116 |
| Miscellaneous | 281 | 0.6 | 13 | 14 | 15 |
| Total | 8,266 | 18.7 | 377 | 413 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,239 | 5.1 | 102 | 110 | 67 |
| Municipal Aid | 223 | 0.5 | 10 | 13 | 21 |
| Township Aid | 346 | 0.8 | 16 | 11 | 6 |
| Total | 2,808 | 6.4 | 128 | 134 | 94 |
| Local Government Aid (Calendar 1999) | 1,771 | 4.0 | 81 | 91 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 50 | 0.1 | 2 | 4 | 5 |
| Criminal Justice Aid (Payable 1999) | 106 | 0.2 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 316 | 0.7 | 14 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,082 | 2.4 | 49 | 52 | 41 |
| City/Town HACA | 1,085 | 2.5 | 49 | 47 | 46 |
| School District HACA | 177 | 0.4 | 8 | 12 | 7 |
| Miscellaneous District HACA | 12 | 0.0 | 1 | 1 | 6 |
| Total | 2,356 | 5.3 | 107 | 112 | 100 |
| Total Aids | 44,191 | 100.0 | 2,015 | 1,584 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,167 | 99.1 | 53 | 53 | 63 |
| Miscellaneous Credits | 11 | 0.9 | 0 | 0 | 4 |
| Total Property Tax Credits | 1,178 | 100.0 | 54 | 53 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 436 | 63.6 | 20 | 21 | 16 |
| Regular (Renters) | 235 | 34.3 | 11 | 16 | 22 |
| Targeting Refund | 14 | 2.1 | 1 | 1 | 0 |
| Total Property Tax Refunds | 686 | 100.0 | 31 | 37 | 39 |
| Total Aids/Credits | \$46,055 | 100.0 | \$2,100 | \$1,674 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$5,101 | 33.7% | \$233 | \$266 | \$271 |
| City/Town Levy | 2,888 | 19.1 | 132 | 145 | 169 |
| School District Levy | 6,940 | 45.8 | 316 | 339 | 405 |
| Miscellaneous District Levy | 225 | 1.5 | 10 | 28 | 175 |
| Total Net Tax Capacity/Market Levy | \$15,153 | 100.0 | \$691 | \$778 | \$1,019 |
| Less Property Tax Credits | 1,178 | | 54 | 53 | 67 |
| Net Property Taxes Payable | 13,975 | | 637 | 725 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$944,296 | | \$43,062 | \$46,759 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 11,017 | | 502 | 578 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.231 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$13,664 | 51.1% | \$623 | \$708 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 4,641 | 17.3 | 212 | 369 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,261 | 8.5 | 103 | 102 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,491 | 9.3 | 114 | 115 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,473 | 9.2 | 113 | 114 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,218 | 4.6 | 56 | 93 | 137 |
| Total State Taxes | \$26,748 | 100.0 | \$1,220 | \$1,500 | \$2,082 |

| I. Major State Aids/Credits | MILLE LACS | | | E CENTRAL (7E) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$28,903 | 60.8% | \$1,353 | \$939 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 7,408 | 15.6 | 347 | 234 | 249 |
| Minnesota Family Investment Program | 490 | 1.0 | 23 | 12 | 18 |
| General Assistance including GAMC | 748 | 1.6 | 35 | 29 | 38 |
| Social Services | 2,697 | 5.7 | 126 | 104 | 116 |
| Miscellaneous | 344 | 0.7 | 16 | 13 | 15 |
| Total | 11,688 | 24.6 | 547 | 391 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,692 | 5.7 | 126 | 117 | 67 |
| Municipal Aid | 15 | 0.0 | 1 | 4 | 21 |
| Township Aid | 279 | 0.6 | 13 | 8 | 6 |
| Total | 2,986 | 6.3 | 140 | 129 | 94 |
| Local Government Aid (Calendar 1999) | 1,091 | 2.3 | 51 | 39 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 58 | 0.1 | 3 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 135 | 0.3 | 6 | 5 | 6 |
| Community Corrections Funding (1999) | 600 | 1.3 | 28 | 21 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,122 | 2.4 | 53 | 60 | 41 |
| City/Town HACA | 501 | 1.1 | 23 | 25 | 46 |
| School District HACA | 433 | 0.9 | 20 | 19 | 7 |
| Miscellaneous District HACA | 4 | 0.0 | 0 | 0 | 6 |
| Total | 2,060 | 4.3 | 96 | 104 | 100 |
| Total Aids | 47,520 | 100.0 | 2,225 | 1,629 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,108 | 99.7 | 52 | 62 | 63 |
| Miscellaneous Credits | 3 | 0.3 | 0 | 0 | 4 |
| Total Property Tax Credits | 1,112 | 100.0 | 52 | 62 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 606 | 64.5 | 28 | 21 | 16 |
| Regular (Renters) | 321 | 34.1 | 15 | 12 | 22 |
| Targeting Refund | 13 | 1.3 | 1 | 0 | 0 |
| Total Property Tax Refunds | 939 | 100.0 | 44 | 34 | 39 |
| Total Aids/Credits | \$49,571 | 100.0 | \$2,321 | \$1,725 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$6,794 | 44.7% | \$318 | \$280 | \$271 |
| City/Town Levy | 2,061 | 13.6 | 97 | 113 | 169 |
| School District Levy | 5,624 | 37.0 | 263 | 291 | 405 |
| Miscellaneous District Levy | 728 | 4.8 | 34 | 25 | 175 |
| Total Net Tax Capacity/Market Levy | \$15,207 | 100.0 | \$712 | \$708 | \$1,019 |
| Less Property Tax Credits | 1,112 | | 52 | 62 | 67 |
| Net Property Taxes Payable | 14,096 | | 660 | 645 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$708,700 | | \$33,187 | \$36,436 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 8,956 | | 419 | 474 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.541 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$14,562 | 45.1% | \$682 | \$682 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 7,848 | 24.3 | 367 | 281 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,125 | 6.6 | 100 | 99 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,219 | 6.9 | 104 | 104 | 107 |
| Motor Fuels Tax (Calendar 1998) | 3,968 | 12.3 | 186 | 163 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,590 | 4.9 | 74 | 48 | 137 |
| Total State Taxes | \$32,313 | 100.0 | \$1,513 | \$1,377 | \$2,082 |

| I. Major State Aids/Credits | MORRISON | | | FIVE (5) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$33,543 | 56.3% | \$1,056 | \$884 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 8,610 | 14.5 | 271 | 292 | 249 |
| Minnesota Family Investment Program | 368 | 0.6 | 12 | 16 | 18 |
| General Assistance including GAMC | 670 | 1.1 | 21 | 37 | 38 |
| Social Services | 4,376 | 7.3 | 138 | 137 | 116 |
| Miscellaneous | 453 | 0.8 | 14 | 16 | 15 |
| Total | 14,477 | 24.3 | 456 | 499 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 4,233 | 7.1 | 133 | 120 | 67 |
| Municipal Aid | 361 | 0.6 | 11 | 7 | 21 |
| Township Aid | 469 | 0.8 | 15 | 14 | 6 |
| Total | 5,063 | 8.5 | 159 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 2,266 | 3.8 | 71 | 66 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 73 | 0.1 | 2 | 3 | 5 |
| Criminal Justice Aid (Payable 1999) | 159 | 0.3 | 5 | 6 | 6 |
| Community Corrections Funding (1999) | 492 | 0.8 | 15 | 16 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,806 | 3.0 | 57 | 46 | 41 |
| City/Town HACA | 888 | 1.5 | 28 | 32 | 46 |
| School District HACA | 791 | 1.3 | 25 | 15 | 7 |
| Miscellaneous District HACA | 17 | 0.0 | 1 | 1 | 6 |
| Total | 3,502 | 5.9 | 110 | 93 | 100 |
| Total Aids | 59,575 | 100.0 | 1,876 | 1,707 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,494 | 100.0 | 47 | 55 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 7 | 4 |
| Total Property Tax Credits | 1,494 | 100.0 | 47 | 61 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 897 | 67.3 | 28 | 18 | 16 |
| Regular (Renters) | 414 | 31.1 | 13 | 14 | 22 |
| Targeting Refund | 22 | 1.7 | 1 | 0 | 0 |
| Total Property Tax Refunds | 1,333 | 100.0 | 42 | 32 | 39 |
| Total Aids/Credits | \$62,402 | 100.0 | \$1,965 | \$1,801 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$7,938 | 41.5% | \$250 | \$281 | \$271 |
| City/Town Levy | 3,296 | 17.2 | 104 | 137 | 169 |
| School District Levy | 7,265 | 37.9 | 229 | 364 | 405 |
| Miscellaneous District Levy | 647 | 3.4 | 20 | 19 | 175 |
| Total Net Tax Capacity/Market Levy | \$19,145 | 100.0 | \$603 | \$801 | \$1,019 |
| Less Property Tax Credits | 1,494 | | 47 | 61 | 67 |
| Net Property Taxes Payable | 17,651 | | 556 | 740 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,071,792 | | \$33,751 | \$47,806 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 13,094 | | 412 | 677 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.308 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$16,419 | 44.0% | \$517 | \$605 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 8,262 | 22.2 | 260 | 437 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 3,110 | 8.3 | 98 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 3,284 | 8.8 | 103 | 106 | 107 |
| Motor Fuels Tax (Calendar 1998) | 4,620 | 12.4 | 145 | 141 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,584 | 4.2 | 50 | 56 | 137 |
| Total State Taxes | \$37,279 | 100.0 | \$1,174 | \$1,443 | \$2,082 |

| I. Major State Aids/Credits | MOWER | | | SE MN (10) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$27,321 | 44.0% | \$727 | \$718 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 11,028 | 17.8 | 293 | 213 | 249 |
| Minnesota Family Investment Program | 352 | 0.6 | 9 | 9 | 18 |
| General Assistance including GAMC | 1,193 | 1.9 | 32 | 25 | 38 |
| Social Services | 4,849 | 7.8 | 129 | 108 | 116 |
| Miscellaneous | 652 | 1.1 | 17 | 13 | 15 |
| Total | 18,073 | 29.1 | 481 | 369 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,799 | 6.1 | 101 | 92 | 67 |
| Municipal Aid | 878 | 1.4 | 23 | 16 | 21 |
| Township Aid | 674 | 1.1 | 18 | 10 | 6 |
| Total | 5,351 | 8.6 | 142 | 117 | 94 |
| Local Government Aid (Calendar 1999) | 5,560 | 9.0 | 148 | 96 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 663 | 1.1 | 18 | 7 | 5 |
| Criminal Justice Aid (Payable 1999) | 200 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 587 | 0.9 | 16 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,976 | 3.2 | 53 | 44 | 41 |
| City/Town HACA | 2,080 | 3.4 | 55 | 50 | 46 |
| School District HACA | 212 | 0.3 | 6 | 7 | 7 |
| Miscellaneous District HACA | 15 | 0.0 | 0 | 0 | 6 |
| Total | 4,283 | 6.9 | 114 | 101 | 100 |
| Total Aids | 62,038 | 100.0 | 1,651 | 1,425 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,881 | 100.0 | 50 | 58 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 1,881 | 100.0 | 50 | 59 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 568 | 45.9 | 15 | 16 | 16 |
| Regular (Renters) | 658 | 53.2 | 17 | 16 | 22 |
| Targeting Refund | 11 | 0.9 | 0 | 0 | 0 |
| Total Property Tax Refunds | 1,237 | 100.0 | 33 | 32 | 39 |
| Total Aids/Credits | \$65,156 | 100.0 | \$1,734 | \$1,516 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$8,031 | 32.9% | \$214 | \$241 | \$271 |
| City/Town Levy | 4,078 | 16.7 | 109 | 154 | 169 |
| School District Levy | 11,573 | 47.4 | 308 | 358 | 405 |
| Miscellaneous District Levy | 719 | 2.9 | 19 | 30 | 175 |
| Total Net Tax Capacity/Market Levy | \$24,402 | 100.0 | \$649 | \$783 | \$1,019 |
| Less Property Tax Credits | 1,881 | | 50 | 59 | 67 |
| Net Property Taxes Payable | 22,522 | | 599 | 724 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,471,074 | | \$39,142 | \$41,372 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 18,116 | | 482 | 581 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.196 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$24,946 | 48.4% | \$664 | \$886 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 11,672 | 22.7 | 311 | 398 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 3,683 | 7.2 | 98 | 96 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 3,894 | 7.6 | 104 | 105 | 107 |
| Motor Fuels Tax (Calendar 1998) | 4,264 | 8.3 | 113 | 118 | 114 |
| Corporate Income Tax (Calendar 1998) | 3,032 | 5.9 | 81 | 110 | 137 |
| Total State Taxes | \$51,492 | 100.0 | \$1,370 | \$1,714 | \$2,082 |

| I. Major State Aids/Credits | MURRAY | | | SOUTHWEST (8) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$6,344 | 39.0% | \$665 | \$736 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | See Note | | | 273 | 249 |
| Minnesota Family Investment Program | | | | 7 | 18 |
| General Assistance including GAMC | | | | 17 | 38 |
| Social Services | | | | 122 | 116 |
| Miscellaneous | | | | 13 | 15 |
| Total | 4,121 | 25.3 | 432 | 432 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,707 | 16.6 | 284 | 198 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 8 | 21 |
| Township Aid | 386 | 2.4 | 40 | 31 | 6 |
| Total | 3,093 | 19.0 | 324 | 236 | 94 |
| Local Government Aid (Calendar 1999) | 1,071 | 6.6 | 112 | 125 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 127 | 0.8 | 13 | 9 | 5 |
| Criminal Justice Aid (Payable 1999) | 38 | 0.2 | 4 | 4 | 6 |
| Community Corrections Funding (1999) | 73 | 0.4 | 8 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 779 | 4.8 | 82 | 65 | 41 |
| City/Town HACA | 541 | 3.3 | 57 | 53 | 46 |
| School District HACA | 67 | 0.4 | 7 | 7 | 7 |
| Miscellaneous District HACA | 11 | 0.1 | 1 | 1 | 6 |
| Total | 1,398 | 8.6 | 146 | 126 | 100 |
| Total Aids | 16,264 | 100.0 | 1,704 | 1,684 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 363 | 100.0 | 38 | 38 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 363 | 100.0 | 38 | 38 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 239 | 83.2 | 25 | 22 | 16 |
| Regular (Renters) | 44 | 15.3 | 5 | 13 | 22 |
| Targeting Refund | 4 | 1.5 | 0 | 1 | 0 |
| Total Property Tax Refunds | 287 | 100.0 | 30 | 36 | 39 |
| Total Aids/Credits | \$16,914 | 100.0 | \$1,772 | \$1,757 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$3,117 | 37.3% | \$327 | \$295 | \$271 |
| City/Town Levy | 1,161 | 13.9 | 122 | 136 | 169 |
| School District Levy | 4,044 | 48.4 | 424 | 368 | 405 |
| Miscellaneous District Levy | 40 | 0.5 | 4 | 35 | 175 |
| Total Net Tax Capacity/Market Levy | \$8,361 | 100.0 | \$876 | \$834 | \$1,019 |
| Less Property Tax Credits | 363 | | 38 | 38 | 67 |
| Net Property Taxes Payable | 7,998 | | 838 | 795 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$649,412 | | \$68,044 | \$56,154 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 7,012 | | 735 | 669 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.089 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$4,620 | 45.0% | \$484 | \$603 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 2,038 | 19.9 | 213 | 331 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,024 | 10.0 | 107 | 102 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,133 | 11.1 | 119 | 113 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,080 | 10.5 | 113 | 136 | 114 |
| Corporate Income Tax (Calendar 1998) | 361 | 3.5 | 38 | 71 | 137 |
| Total State Taxes | \$10,256 | 100.0 | \$1,075 | \$1,356 | \$2,082 |

NOTE: The human service amounts were not available by county for Region VII N (Lincoln, Lyon, and Murray.) The total for Region VII N is \$18.0 million, which was allocated to the counties on a per capita basis (\$4.121 million estimated to Murray county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

| I. Major State Aids/Credits | NICOLLET | | | NINE (9) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$10,327 | 35.2% | \$339 | \$663 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 4,502 | 15.3 | 148 | 227 | 249 |
| Minnesota Family Investment Program | 188 | 0.6 | 6 | 7 | 18 |
| General Assistance including GAMC | 420 | 1.4 | 14 | 18 | 38 |
| Social Services | 2,894 | 9.9 | 95 | 114 | 116 |
| Miscellaneous | 276 | 0.9 | 9 | 11 | 15 |
| Total | 8,280 | 28.2 | 272 | 378 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,489 | 8.5 | 82 | 115 | 67 |
| Municipal Aid | 784 | 2.7 | 26 | 14 | 21 |
| Township Aid | 213 | 0.7 | 7 | 11 | 6 |
| Total | 3,486 | 11.9 | 114 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 3,164 | 10.8 | 104 | 119 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 38 | 0.1 | 1 | 5 | 5 |
| Criminal Justice Aid (Payable 1999) | 142 | 0.5 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 580 | 2.0 | 19 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,530 | 5.2 | 50 | 53 | 41 |
| City/Town HACA | 1,372 | 4.7 | 45 | 47 | 46 |
| School District HACA | 399 | 1.4 | 13 | 7 | 7 |
| Miscellaneous District HACA | 19 | 0.1 | 1 | 1 | 6 |
| Total | 3,320 | 11.3 | 109 | 108 | 100 |
| Total Aids | 29,337 | 100.0 | 963 | 1,433 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,706 | 86.5 | 56 | 50 | 63 |
| Miscellaneous Credits | 265 | 13.5 | 9 | 2 | 4 |
| Total Property Tax Credits | 1,972 | 100.0 | 65 | 52 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 431 | 46.5 | 14 | 20 | 16 |
| Regular (Renters) | 490 | 52.9 | 16 | 15 | 22 |
| Targeting Refund | 6 | 0.7 | 0 | 0 | 0 |
| Total Property Tax Refunds | 927 | 100.0 | 30 | 36 | 39 |
| Total Aids/Credits | \$32,236 | 100.0 | \$1,058 | \$1,521 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$7,370 | 34.9% | \$242 | \$260 | \$271 |
| City/Town Levy | 4,016 | 19.0 | 132 | 142 | 169 |
| School District Levy | 9,431 | 44.7 | 310 | 333 | 405 |
| Miscellaneous District Levy | 280 | 1.3 | 9 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$21,097 | 100.0 | \$693 | \$762 | \$1,019 |
| Less Property Tax Credits | 1,972 | | 65 | 52 | 67 |
| Net Property Taxes Payable | 19,125 | | 628 | 710 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,286,869 | | \$42,242 | \$47,665 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 16,570 | | 544 | 600 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.109 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$24,474 | 55.8% | \$803 | \$746 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 7,738 | 17.7 | 254 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,602 | 5.9 | 85 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,888 | 6.6 | 95 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 3,507 | 8.0 | 115 | 114 | 114 |
| Corporate Income Tax (Calendar 1998) | 2,623 | 6.0 | 86 | 80 | 137 |
| Total State Taxes | \$43,833 | 100.0 | \$1,439 | \$1,536 | \$2,082 |

| I. Major State Aids/Credits | NOBLES | | | SOUTHWEST (8) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$15,765 | 46.4% | \$791 | \$736 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 5,421 | 15.9 | 272 | 273 | 249 |
| Minnesota Family Investment Program | 322 | 0.9 | 16 | 7 | 18 |
| General Assistance including GAMC | 336 | 1.0 | 17 | 17 | 38 |
| Social Services | 2,292 | 6.7 | 115 | 122 | 116 |
| Miscellaneous | 206 | 0.6 | 10 | 13 | 15 |
| Total | 8,578 | 25.2 | 431 | 432 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,155 | 9.3 | 158 | 198 | 67 |
| Municipal Aid | 340 | 1.0 | 17 | 8 | 21 |
| Township Aid | 422 | 1.2 | 21 | 31 | 6 |
| Total | 3,917 | 11.5 | 197 | 236 | 94 |
| Local Government Aid (Calendar 1999) | 2,634 | 7.7 | 132 | 125 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 197 | 0.6 | 10 | 9 | 5 |
| Criminal Justice Aid (Payable 1999) | 98 | 0.3 | 5 | 4 | 6 |
| Community Corrections Funding (1999) | 290 | 0.9 | 15 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,065 | 3.1 | 53 | 65 | 41 |
| City/Town HACA | 1,159 | 3.4 | 58 | 53 | 46 |
| School District HACA | 267 | 0.8 | 13 | 7 | 7 |
| Miscellaneous District HACA | 20 | 0.1 | 1 | 1 | 6 |
| Total | 2,510 | 7.4 | 126 | 126 | 100 |
| Total Aids | 33,990 | 100.0 | 1,706 | 1,684 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 851 | 100.0 | 43 | 38 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 851 | 100.0 | 43 | 38 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 386 | 52.9 | 19 | 22 | 16 |
| Regular (Renters) | 327 | 44.9 | 16 | 13 | 22 |
| Targeting Refund | 16 | 2.2 | 1 | 1 | 0 |
| Total Property Tax Refunds | 730 | 100.0 | 37 | 36 | 39 |
| Total Aids/Credits | \$35,571 | 100.0 | \$1,786 | \$1,757 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$4,359 | 27.7% | \$219 | \$295 | \$271 |
| City/Town Levy | 2,824 | 18.0 | 142 | 136 | 169 |
| School District Levy | 7,614 | 48.4 | 382 | 368 | 405 |
| Miscellaneous District Levy | 926 | 5.9 | 46 | 35 | 175 |
| Total Net Tax Capacity/Market Levy | \$15,723 | 100.0 | \$789 | \$834 | \$1,019 |
| Less Property Tax Credits | 851 | | 43 | 38 | 67 |
| Net Property Taxes Payable | 14,872 | | 747 | 795 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,050,984 | | \$52,760 | \$56,154 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 12,795 | | 642 | 669 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.140 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$11,215 | 40.8% | \$563 | \$603 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 7,458 | 27.1 | 374 | 331 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,048 | 7.4 | 103 | 102 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,201 | 8.0 | 111 | 113 | 107 |
| Motor Fuels Tax (Calendar 1998) | 3,014 | 11.0 | 151 | 136 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,570 | 5.7 | 79 | 71 | 137 |
| Total State Taxes | \$27,508 | 100.0 | \$1,381 | \$1,356 | \$2,082 |

| I. Major State Aids/Credits | NORMAN | | | NW (1) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$6,609 | 37.8% | \$865 | \$942 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 4,063 | 23.3 | 532 | 340 | 249 |
| Minnesota Family Investment Program | 93 | 0.5 | 12 | 11 | 18 |
| General Assistance including GAMC | 226 | 1.3 | 30 | 33 | 38 |
| Social Services | 823 | 4.7 | 108 | 132 | 116 |
| Miscellaneous | 118 | 0.7 | 15 | 17 | 15 |
| Total | 5,324 | 30.5 | 697 | 532 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,856 | 16.4 | 374 | 260 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 14 | 21 |
| Township Aid | 289 | 1.7 | 38 | 40 | 6 |
| Total | 3,145 | 18.0 | 412 | 314 | 94 |
| Local Government Aid (Calendar 1999) | 911 | 5.2 | 119 | 106 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 41 | 0.2 | 5 | 8 | 5 |
| Criminal Justice Aid (Payable 1999) | 30 | 0.2 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 106 | 0.6 | 14 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 637 | 3.6 | 83 | 55 | 41 |
| City/Town HACA | 362 | 2.1 | 47 | 47 | 46 |
| School District HACA | 234 | 1.3 | 31 | 17 | 7 |
| Miscellaneous District HACA | 65 | 0.4 | 9 | 7 | 6 |
| Total | 1,298 | 7.4 | 170 | 126 | 100 |
| Total Aids | 17,463 | 100.0 | 2,287 | 2,051 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 214 | 100.0 | 28 | 33 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 11 | 4 |
| Total Property Tax Credits | 214 | 100.0 | 28 | 44 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 109 | 63.7 | 14 | 14 | 16 |
| Regular (Renters) | 61 | 35.4 | 8 | 10 | 22 |
| Targeting Refund | 2 | 1.0 | 0 | 0 | 0 |
| Total Property Tax Refunds | 171 | 100.0 | 22 | 25 | 39 |
| Total Aids/Credits | \$17,848 | 100.0 | \$2,337 | \$2,120 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$2,568 | 38.6% | \$336 | \$279 | \$271 |
| City/Town Levy | 989 | 14.9 | 129 | 136 | 169 |
| School District Levy | 2,883 | 43.3 | 377 | 367 | 405 |
| Miscellaneous District Levy | 215 | 3.2 | 28 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$6,654 | 100.0 | \$871 | \$808 | \$1,019 |
| Less Property Tax Credits | 214 | | 28 | 44 | 67 |
| Net Property Taxes Payable | 6,440 | | 843 | 763 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$444,131 | | \$58,155 | \$43,918 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 4,915 | | 644 | 568 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.288 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$3,773 | 41.8% | \$494 | \$627 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 2,088 | 23.1 | 273 | 275 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 830 | 9.2 | 109 | 99 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 938 | 10.4 | 123 | 110 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,143 | 12.7 | 150 | 132 | 114 |
| Corporate Income Tax (Calendar 1998) | 263 | 2.9 | 34 | 63 | 137 |
| Total State Taxes | \$9,035 | 100.0 | \$1,183 | \$1,305 | \$2,082 |

| I. Major State Aids/Credits | OLMSTED | | | SE MN (10) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$83,094 | 52.9% | \$684 | \$718 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 21,628 | 13.8 | 178 | 213 | 249 |
| Minnesota Family Investment Program | 1,551 | 1.0 | 13 | 9 | 18 |
| General Assistance including GAMC | 4,298 | 2.7 | 35 | 25 | 38 |
| Social Services | 14,844 | 9.5 | 122 | 108 | 116 |
| Miscellaneous | 1,816 | 1.2 | 15 | 13 | 15 |
| Total | 44,136 | 28.1 | 363 | 369 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 5,183 | 3.3 | 43 | 92 | 67 |
| Municipal Aid | 2,495 | 1.6 | 21 | 16 | 21 |
| Township Aid | 385 | 0.2 | 3 | 10 | 6 |
| Total | 8,063 | 5.1 | 66 | 117 | 94 |
| Local Government Aid (Calendar 1999) | 7,747 | 4.9 | 64 | 96 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 49 | 0.0 | 0 | 7 | 5 |
| Criminal Justice Aid (Payable 1999) | 601 | 0.4 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 1,337 | 0.9 | 11 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 5,956 | 3.8 | 49 | 44 | 41 |
| City/Town HACA | 5,481 | 3.5 | 45 | 50 | 46 |
| School District HACA | 415 | 0.3 | 3 | 7 | 7 |
| Miscellaneous District HACA | 60 | 0.0 | 0 | 0 | 6 |
| Total | 11,912 | 7.6 | 98 | 101 | 100 |
| Total Aids | 156,939 | 100.0 | 1,292 | 1,425 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 7,597 | 100.0 | 63 | 58 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 7,597 | 100.0 | 63 | 59 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 1,149 | 33.0 | 9 | 16 | 16 |
| Regular (Renters) | 2,304 | 66.2 | 19 | 16 | 22 |
| Targeting Refund | 25 | 0.7 | 0 | 0 | 0 |
| Total Property Tax Refunds | 3,478 | 100.0 | 29 | 32 | 39 |
| Total Aids/Credits | \$168,014 | 100.0 | \$1,383 | \$1,516 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$34,429 | 32.3% | \$283 | \$241 | \$271 |
| City/Town Levy | 19,678 | 18.5 | 162 | 154 | 169 |
| School District Levy | 48,288 | 45.4 | 398 | 358 | 405 |
| Miscellaneous District Levy | 4,071 | 3.8 | 34 | 30 | 175 |
| Total Net Tax Capacity/Market Levy | \$106,467 | 100.0 | \$877 | \$783 | \$1,019 |
| Less Property Tax Credits | 7,597 | | 63 | 59 | 67 |
| Net Property Taxes Payable | 98,870 | | 814 | 724 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$4,733,709 | | \$38,976 | \$41,372 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 74,518 | | 614 | 581 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.251 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$135,446 | 50.5% | \$1,115 | \$886 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 75,719 | 28.2 | 623 | 398 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 11,490 | 4.3 | 95 | 96 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 12,969 | 4.8 | 107 | 105 | 107 |
| Motor Fuels Tax (Calendar 1998) | 12,084 | 4.5 | 99 | 118 | 114 |
| Corporate Income Tax (Calendar 1998) | 20,671 | 7.7 | 170 | 110 | 137 |
| Total State Taxes | \$268,378 | 100.0 | \$2,210 | \$1,714 | \$2,082 |

| I. Major State Aids/Credits | OTTER TAIL | | | W CENTRAL (4) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$39,370 | 46.2% | \$713 | \$755 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 17,054 | 20.0 | 309 | 288 | 249 |
| Minnesota Family Investment Program | 403 | 0.5 | 7 | 12 | 18 |
| General Assistance including GAMC | 1,276 | 1.5 | 23 | 29 | 38 |
| Social Services | 6,554 | 7.7 | 119 | 134 | 116 |
| Miscellaneous | 693 | 0.8 | 13 | 14 | 15 |
| Total | 25,980 | 30.5 | 471 | 477 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 7,444 | 8.7 | 135 | 137 | 67 |
| Municipal Aid | 531 | 0.6 | 10 | 12 | 21 |
| Township Aid | 912 | 1.1 | 17 | 15 | 6 |
| Total | 8,888 | 10.4 | 161 | 164 | 94 |
| Local Government Aid (Calendar 1999) | 4,315 | 5.1 | 78 | 90 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 44 | 0.1 | 1 | 2 | 5 |
| Criminal Justice Aid (Payable 1999) | 258 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 682 | 0.8 | 12 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 2,824 | 3.3 | 51 | 51 | 41 |
| City/Town HACA | 2,042 | 2.4 | 37 | 35 | 46 |
| School District HACA | 661 | 0.8 | 12 | 12 | 7 |
| Miscellaneous District HACA | 159 | 0.2 | 3 | 3 | 6 |
| Total | 5,686 | 6.7 | 103 | 100 | 100 |
| Total Aids | 85,223 | 100.0 | 1,544 | 1,609 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 2,841 | 100.0 | 51 | 48 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 19 | 4 |
| Total Property Tax Credits | 2,841 | 100.0 | 51 | 67 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 693 | 49.3 | 13 | 15 | 16 |
| Regular (Renters) | 679 | 48.3 | 12 | 15 | 22 |
| Targeting Refund | 33 | 2.3 | 1 | 0 | 0 |
| Total Property Tax Refunds | 1,404 | 100.0 | 25 | 30 | 39 |
| Total Aids/Credits | \$89,468 | 100.0 | \$1,621 | \$1,707 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$13,015 | 32.5% | \$236 | \$278 | \$271 |
| City/Town Levy | 6,843 | 17.1 | 124 | 114 | 169 |
| School District Levy | 18,129 | 45.3 | 328 | 315 | 405 |
| Miscellaneous District Levy | 2,025 | 5.1 | 37 | 32 | 175 |
| Total Net Tax Capacity/Market Levy | \$40,012 | 100.0 | \$725 | \$740 | \$1,019 |
| Less Property Tax Credits | 2,841 | | 51 | 67 | 67 |
| Net Property Taxes Payable | 37,171 | | 673 | 673 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$2,500,821 | | \$45,311 | \$44,177 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 32,695 | | 592 | 572 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.113 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$30,852 | 40.2% | \$559 | \$590 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 23,984 | 31.2 | 435 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 5,474 | 7.1 | 99 | 94 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 5,839 | 7.6 | 106 | 102 | 107 |
| Motor Fuels Tax (Calendar 1998) | 7,560 | 9.8 | 137 | 137 | 114 |
| Corporate Income Tax (Calendar 1998) | 3,130 | 4.1 | 57 | 63 | 137 |
| Total State Taxes | \$76,839 | 100.0 | \$1,392 | \$1,374 | \$2,082 |

| I. Major State Aids/Credits | PENNINGTON | | | NW (1) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$12,715 | 47.8% | \$934 | \$942 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 4,050 | 15.2 | 298 | 340 | 249 |
| Minnesota Family Investment Program | 146 | 0.5 | 11 | 11 | 18 |
| General Assistance including GAMC | 460 | 1.7 | 34 | 33 | 38 |
| Social Services | 2,139 | 8.0 | 157 | 132 | 116 |
| Miscellaneous | 392 | 1.5 | 29 | 17 | 15 |
| Total | 7,187 | 27.0 | 528 | 532 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,156 | 8.1 | 158 | 260 | 67 |
| Municipal Aid | 432 | 1.6 | 32 | 14 | 21 |
| Township Aid | 312 | 1.2 | 23 | 40 | 6 |
| Total | 2,900 | 10.9 | 213 | 314 | 94 |
| Local Government Aid (Calendar 1999) | 1,389 | 5.2 | 102 | 106 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 229 | 0.9 | 17 | 8 | 5 |
| Criminal Justice Aid (Payable 1999) | 79 | 0.3 | 6 | 5 | 6 |
| Community Corrections Funding (1999) | 425 | 1.6 | 31 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 667 | 2.5 | 49 | 55 | 41 |
| City/Town HACA | 612 | 2.3 | 45 | 47 | 46 |
| School District HACA | 322 | 1.2 | 24 | 17 | 7 |
| Miscellaneous District HACA | 65 | 0.2 | 5 | 7 | 6 |
| Total | 1,665 | 6.3 | 122 | 126 | 100 |
| Total Aids | 26,589 | 100.0 | 1,954 | 2,051 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 486 | 100.0 | 36 | 33 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 11 | 4 |
| Total Property Tax Credits | 486 | 100.0 | 36 | 44 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 197 | 49.1 | 14 | 14 | 16 |
| Regular (Renters) | 196 | 48.9 | 14 | 10 | 22 |
| Targeting Refund | 8 | 2.1 | 1 | 0 | 0 |
| Total Property Tax Refunds | 401 | 100.0 | 30 | 25 | 39 |
| Total Aids/Credits | \$27,476 | 100.0 | \$2,019 | \$2,120 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$3,688 | 41.9% | \$271 | \$279 | \$271 |
| City/Town Levy | 1,602 | 18.2 | 118 | 136 | 169 |
| School District Levy | 3,415 | 38.8 | 251 | 367 | 405 |
| Miscellaneous District Levy | 106 | 1.2 | 8 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$8,811 | 100.0 | \$648 | \$808 | \$1,019 |
| Less Property Tax Credits | 486 | | 36 | 44 | 67 |
| Net Property Taxes Payable | 8,326 | | 612 | 763 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$370,286 | | \$27,215 | \$43,918 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 4,893 | | 360 | 568 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.654 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$13,021 | 53.2% | \$957 | \$627 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 6,118 | 25.0 | 450 | 275 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,277 | 5.2 | 94 | 99 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,366 | 5.6 | 100 | 110 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,414 | 5.8 | 104 | 132 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,264 | 5.2 | 93 | 63 | 137 |
| Total State Taxes | \$24,460 | 100.0 | \$1,798 | \$1,305 | \$2,082 |

| I. Major State Aids/Credits | PINE | | | E CENTRAL (7E) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$20,965 | 50.3% | \$856 | \$939 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 6,844 | 16.4 | 279 | 234 | 249 |
| Minnesota Family Investment Program | 316 | 0.8 | 13 | 12 | 18 |
| General Assistance including GAMC | 862 | 2.1 | 35 | 29 | 38 |
| Social Services | 2,683 | 6.4 | 110 | 104 | 116 |
| Miscellaneous | 443 | 1.1 | 18 | 13 | 15 |
| Total | 11,148 | 26.8 | 455 | 391 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 5,124 | 12.3 | 209 | 117 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 4 | 21 |
| Township Aid | 293 | 0.7 | 12 | 8 | 6 |
| Total | 5,418 | 13.0 | 221 | 129 | 94 |
| Local Government Aid (Calendar 1999) | 1,118 | 2.7 | 46 | 39 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 3 | 0.0 | 0 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 161 | 0.4 | 7 | 5 | 6 |
| Community Corrections Funding (1999) | 500 | 1.2 | 20 | 21 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,110 | 2.7 | 45 | 60 | 41 |
| City/Town HACA | 622 | 1.5 | 25 | 25 | 46 |
| School District HACA | 611 | 1.5 | 25 | 19 | 7 |
| Miscellaneous District HACA | 6 | 0.0 | 0 | 0 | 6 |
| Total | 2,348 | 5.6 | 96 | 104 | 100 |
| Total Aids | 41,660 | 100.0 | 1,701 | 1,629 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,173 | 99.1 | 48 | 62 | 63 |
| Miscellaneous Credits | 11 | 0.9 | 0 | 0 | 4 |
| Total Property Tax Credits | 1,183 | 100.0 | 48 | 62 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 389 | 57.4 | 16 | 21 | 16 |
| Regular (Renters) | 283 | 41.7 | 12 | 12 | 22 |
| Targeting Refund | 6 | 0.9 | 0 | 0 | 0 |
| Total Property Tax Refunds | 677 | 100.0 | 28 | 34 | 39 |
| Total Aids/Credits | \$43,521 | 100.0 | \$1,777 | \$1,725 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$6,436 | 38.3% | \$263 | \$280 | \$271 |
| City/Town Levy | 2,616 | 15.6 | 107 | 113 | 169 |
| School District Levy | 7,114 | 42.3 | 290 | 291 | 405 |
| Miscellaneous District Levy | 652 | 3.9 | 27 | 25 | 175 |
| Total Net Tax Capacity/Market Levy | \$16,818 | 100.0 | \$687 | \$708 | \$1,019 |
| Less Property Tax Credits | 1,183 | | 48 | 62 | 67 |
| Net Property Taxes Payable | 15,635 | | 638 | 645 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$909,084 | | \$37,112 | \$36,436 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 11,777 | | 481 | 474 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.301 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$12,286 | 38.8% | \$502 | \$682 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 7,825 | 24.7 | 319 | 281 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,459 | 7.8 | 100 | 99 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,544 | 8.0 | 104 | 104 | 107 |
| Motor Fuels Tax (Calendar 1998) | 5,788 | 18.3 | 236 | 163 | 114 |
| Corporate Income Tax (Calendar 1998) | 780 | 2.5 | 32 | 48 | 137 |
| Total State Taxes | \$31,683 | 100.0 | \$1,293 | \$1,377 | \$2,082 |

| I. Major State Aids/Credits | PIPESTONE | | | SOUTHWEST (8) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$8,911 | 47.8% | \$862 | \$736 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,340 | 17.9 | 323 | 273 | 249 |
| Minnesota Family Investment Program | 57 | 0.3 | 6 | 7 | 18 |
| General Assistance including GAMC | 182 | 1.0 | 18 | 17 | 38 |
| Social Services | 1,091 | 5.8 | 105 | 122 | 116 |
| Miscellaneous | 176 | 0.9 | 17 | 13 | 15 |
| Total | 4,846 | 26.0 | 468 | 432 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 1,866 | 10.0 | 180 | 198 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 8 | 21 |
| Township Aid | 209 | 1.1 | 20 | 31 | 6 |
| Total | 2,075 | 11.1 | 201 | 236 | 94 |
| Local Government Aid (Calendar 1999) | 1,337 | 7.2 | 129 | 125 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 203 | 1.1 | 20 | 9 | 5 |
| Criminal Justice Aid (Payable 1999) | 46 | 0.2 | 4 | 4 | 6 |
| Community Corrections Funding (1999) | 117 | 0.6 | 11 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 690 | 3.7 | 67 | 65 | 41 |
| City/Town HACA | 424 | 2.3 | 41 | 53 | 46 |
| School District HACA | 0 | 0.0 | 0 | 7 | 7 |
| Miscellaneous District HACA | 8 | 0.0 | 1 | 1 | 6 |
| Total | 1,123 | 6.0 | 109 | 126 | 100 |
| Total Aids | 18,656 | 100.0 | 1,804 | 1,684 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 339 | 100.0 | 33 | 38 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 339 | 100.0 | 33 | 38 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 211 | 71.0 | 20 | 22 | 16 |
| Regular (Renters) | 82 | 27.7 | 8 | 13 | 22 |
| Targeting Refund | 4 | 1.3 | 0 | 1 | 0 |
| Total Property Tax Refunds | 298 | 100.0 | 29 | 36 | 39 |
| Total Aids/Credits | \$19,293 | 100.0 | \$1,865 | \$1,757 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$3,309 | 48.8% | \$320 | \$295 | \$271 |
| City/Town Levy | 1,254 | 18.5 | 121 | 136 | 169 |
| School District Levy | 1,982 | 29.2 | 192 | 368 | 405 |
| Miscellaneous District Levy | 242 | 3.6 | 23 | 35 | 175 |
| Total Net Tax Capacity/Market Levy | \$6,787 | 100.0 | \$656 | \$834 | \$1,019 |
| Less Property Tax Credits | 339 | | 33 | 38 | 67 |
| Net Property Taxes Payable | 6,448 | | 623 | 795 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$445,175 | | \$43,041 | \$56,154 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 5,143 | | 497 | 669 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.231 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$5,383 | 44.7% | \$520 | \$603 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 2,836 | 23.6 | 274 | 331 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 969 | 8.1 | 94 | 102 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,050 | 8.7 | 102 | 113 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,196 | 9.9 | 116 | 136 | 114 |
| Corporate Income Tax (Calendar 1998) | 604 | 5.0 | 58 | 71 | 137 |
| Total State Taxes | \$12,038 | 100.0 | \$1,164 | \$1,356 | \$2,082 |

| I. Major State Aids/Credits | POLK | | | NW (1) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$29,738 | 44.5% | \$929 | \$942 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 11,171 | 16.7 | 349 | 340 | 249 |
| Minnesota Family Investment Program | 597 | 0.9 | 19 | 11 | 18 |
| General Assistance including GAMC | 1,324 | 2.0 | 41 | 33 | 38 |
| Social Services | 5,597 | 8.4 | 175 | 132 | 116 |
| Miscellaneous | 596 | 0.9 | 19 | 17 | 15 |
| Total | 19,284 | 28.9 | 603 | 532 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 6,397 | 9.6 | 200 | 260 | 67 |
| Municipal Aid | 807 | 1.2 | 25 | 14 | 21 |
| Township Aid | 1,082 | 1.6 | 34 | 40 | 6 |
| Total | 8,286 | 12.4 | 259 | 314 | 94 |
| Local Government Aid (Calendar 1999) | 4,503 | 6.7 | 141 | 106 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 197 | 0.3 | 6 | 8 | 5 |
| Criminal Justice Aid (Payable 1999) | 153 | 0.2 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 643 | 1.0 | 20 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,532 | 2.3 | 48 | 55 | 41 |
| City/Town HACA | 1,813 | 2.7 | 57 | 47 | 46 |
| School District HACA | 374 | 0.6 | 12 | 17 | 7 |
| Miscellaneous District HACA | 231 | 0.3 | 7 | 7 | 6 |
| Total | 3,951 | 5.9 | 123 | 126 | 100 |
| Total Aids | 66,754 | 100.0 | 2,086 | 2,051 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,167 | 54.1 | 36 | 33 | 63 |
| Miscellaneous Credits | 990 | 45.9 | 31 | 11 | 4 |
| Total Property Tax Credits | 2,158 | 100.0 | 67 | 44 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 408 | 48.5 | 13 | 14 | 16 |
| Regular (Renters) | 421 | 50.0 | 13 | 10 | 22 |
| Targeting Refund | 12 | 1.5 | 0 | 0 | 0 |
| Total Property Tax Refunds | 842 | 100.0 | 26 | 25 | 39 |
| Total Aids/Credits | \$69,753 | 100.0 | \$2,180 | \$2,120 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$10,131 | 37.8% | \$317 | \$279 | \$271 |
| City/Town Levy | 4,914 | 18.3 | 154 | 136 | 169 |
| School District Levy | 10,611 | 39.6 | 332 | 367 | 405 |
| Miscellaneous District Levy | 1,166 | 4.3 | 36 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$26,822 | 100.0 | \$838 | \$808 | \$1,019 |
| Less Property Tax Credits | 2,158 | | 67 | 44 | 67 |
| Net Property Taxes Payable | 24,664 | | 771 | 763 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,394,718 | | \$43,580 | \$43,918 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 17,762 | | 555 | 568 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.385 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$17,284 | 44.5% | \$540 | \$627 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 9,276 | 23.9 | 290 | 275 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,955 | 7.6 | 92 | 99 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 3,326 | 8.6 | 104 | 110 | 107 |
| Motor Fuels Tax (Calendar 1998) | 4,438 | 11.4 | 139 | 132 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,582 | 4.1 | 49 | 63 | 137 |
| Total State Taxes | \$38,860 | 100.0 | \$1,214 | \$1,305 | \$2,082 |

| I. Major State Aids/Credits | POPE | | | W CENTRAL (4) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$8,693 | 45.5% | \$792 | \$755 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,349 | 17.5 | 305 | 288 | 249 |
| Minnesota Family Investment Program | 38 | 0.2 | 3 | 12 | 18 |
| General Assistance including GAMC | 203 | 1.1 | 18 | 29 | 38 |
| Social Services | 1,321 | 6.9 | 120 | 134 | 116 |
| Miscellaneous | 147 | 0.8 | 13 | 14 | 15 |
| Total | 5,057 | 26.5 | 461 | 477 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,560 | 13.4 | 233 | 137 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 12 | 21 |
| Township Aid | 207 | 1.1 | 19 | 15 | 6 |
| Total | 2,768 | 14.5 | 252 | 164 | 94 |
| Local Government Aid (Calendar 1999) | 920 | 4.8 | 84 | 90 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 62 | 0.3 | 6 | 2 | 5 |
| Criminal Justice Aid (Payable 1999) | 44 | 0.2 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 129 | 0.7 | 12 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 710 | 3.7 | 65 | 51 | 41 |
| City/Town HACA | 541 | 2.8 | 49 | 35 | 46 |
| School District HACA | 149 | 0.8 | 14 | 12 | 7 |
| Miscellaneous District HACA | 30 | 0.2 | 3 | 3 | 6 |
| Total | 1,430 | 7.5 | 130 | 100 | 100 |
| Total Aids | 19,103 | 100.0 | 1,740 | 1,609 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 503 | 98.1 | 46 | 48 | 63 |
| Miscellaneous Credits | 10 | 1.9 | 1 | 19 | 4 |
| Total Property Tax Credits | 513 | 100.0 | 47 | 67 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 288 | 66.2 | 26 | 15 | 16 |
| Regular (Renters) | 141 | 32.4 | 13 | 15 | 22 |
| Targeting Refund | 6 | 1.4 | 1 | 0 | 0 |
| Total Property Tax Refunds | 436 | 100.0 | 40 | 30 | 39 |
| Total Aids/Credits | \$20,052 | 100.0 | \$1,826 | \$1,707 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$2,942 | 34.4% | \$268 | \$278 | \$271 |
| City/Town Levy | 1,366 | 16.0 | 124 | 114 | 169 |
| School District Levy | 3,712 | 43.4 | 338 | 315 | 405 |
| Miscellaneous District Levy | 531 | 6.2 | 48 | 32 | 175 |
| Total Net Tax Capacity/Market Levy | \$8,550 | 100.0 | \$779 | \$740 | \$1,019 |
| Less Property Tax Credits | 513 | | 47 | 67 | 67 |
| Net Property Taxes Payable | 8,037 | | 732 | 673 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$519,162 | | \$47,282 | \$44,177 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 5,941 | | 541 | 572 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.319 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$6,379 | 45.6% | \$581 | \$590 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 3,189 | 22.8 | 290 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,127 | 8.0 | 103 | 94 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,225 | 8.8 | 112 | 102 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,438 | 10.3 | 131 | 137 | 114 |
| Corporate Income Tax (Calendar 1998) | 641 | 4.6 | 58 | 63 | 137 |
| Total State Taxes | \$13,999 | 100.0 | \$1,275 | \$1,374 | \$2,082 |

| I. Major State Aids/Credits | RAMSEY | | | METRO (11) | STATE |
|---|--------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$391,636 | 47.3% | \$787 | \$664 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 163,279 | 19.7 | 328 | 246 | 249 |
| Minnesota Family Investment Program | 22,052 | 2.7 | 44 | 24 | 18 |
| General Assistance including GAMC | 30,672 | 3.7 | 62 | 46 | 38 |
| Social Services | 73,719 | 8.9 | 148 | 113 | 116 |
| Miscellaneous | 11,313 | 1.4 | 23 | 16 | 15 |
| Total | 301,035 | 36.3 | 605 | 444 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 9,794 | 1.2 | 20 | 22 | 67 |
| Municipal Aid | 15,033 | 1.8 | 30 | 27 | 21 |
| Township Aid | 12 | 0.0 | 0 | 0 | 6 |
| Total | 24,838 | 3.0 | 50 | 49 | 94 |
| Local Government Aid (Calendar 1999) | 51,864 | 6.3 | 104 | 65 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 870 | 0.1 | 2 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 3,680 | 0.4 | 7 | 7 | 6 |
| Community Corrections Funding (1999) | 8,015 | 1.0 | 16 | 13 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 12,462 | 1.5 | 25 | 34 | 41 |
| City/Town HACA | 28,105 | 3.4 | 56 | 49 | 46 |
| School District HACA | 2,487 | 0.3 | 5 | 5 | 7 |
| Miscellaneous District HACA | 3,799 | 0.5 | 8 | 10 | 6 |
| Total | 46,853 | 5.7 | 94 | 98 | 100 |
| Total Aids | 828,790 | 100.0 | 1,665 | 1,341 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 30,569 | 99.5 | 61 | 72 | 63 |
| Miscellaneous Credits | 147 | 0.5 | 0 | 0 | 4 |
| Total Property Tax Credits | 30,716 | 100.0 | 62 | 72 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 7,845 | 30.1 | 16 | 16 | 16 |
| Regular (Renters) | 18,142 | 69.6 | 36 | 28 | 22 |
| Targeting Refund | 72 | 0.3 | 0 | 0 | 0 |
| Total Property Tax Refunds | 26,058 | 100.0 | 52 | 45 | 39 |
| Total Aids/Credits | \$885,564 | 100.0 | \$1,779 | \$1,458 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$128,052 | 25.3% | \$257 | \$271 | \$271 |
| City/Town Levy | 78,604 | 15.5 | 158 | 195 | 169 |
| School District Levy | 184,358 | 36.4 | 370 | 465 | 405 |
| Miscellaneous District Levy | 114,986 | 22.7 | 231 | 298 | 175 |
| Total Net Tax Capacity/Market Levy | \$506,000 | 100.0 | \$1,016 | \$1,228 | \$1,019 |
| Less Property Tax Credits | 30,716 | | 62 | 72 | 67 |
| Net Property Taxes Payable | 475,284 | | 955 | 1,156 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$19,584,453 | | \$39,333 | \$49,123 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 347,158 | | 697 | 881 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.311 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$551,811 | 48.6% | \$1,108 | \$1,389 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 345,661 | 30.4 | 694 | 693 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 43,385 | 3.8 | 87 | 92 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 49,508 | 4.4 | 99 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 49,227 | 4.3 | 99 | 103 | 114 |
| Corporate Income Tax (Calendar 1998) | 96,158 | 8.5 | 193 | 187 | 137 |
| Total State Taxes | \$1,135,749 | 100.0 | \$2,281 | \$2,571 | \$2,082 |

| I. Major State Aids/Credits | RED LAKE | | | NW (1) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$4,828 | 44.5% | \$1,101 | \$942 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 1,715 | 15.8 | 391 | 340 | 249 |
| Minnesota Family Investment Program | 41 | 0.4 | 9 | 11 | 18 |
| General Assistance including GAMC | 238 | 2.2 | 54 | 33 | 38 |
| Social Services | 377 | 3.5 | 86 | 132 | 116 |
| Miscellaneous | 96 | 0.9 | 22 | 17 | 15 |
| Total | 2,466 | 22.7 | 562 | 532 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 1,900 | 17.5 | 433 | 260 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 14 | 21 |
| Township Aid | 127 | 1.2 | 29 | 40 | 6 |
| Total | 2,026 | 18.7 | 462 | 314 | 94 |
| Local Government Aid (Calendar 1999) | 541 | 5.0 | 123 | 106 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 200 | 1.8 | 46 | 8 | 5 |
| Criminal Justice Aid (Payable 1999) | 18 | 0.2 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 69 | 0.6 | 16 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 363 | 3.4 | 83 | 55 | 41 |
| City/Town HACA | 257 | 2.4 | 59 | 47 | 46 |
| School District HACA | 45 | 0.4 | 10 | 17 | 7 |
| Miscellaneous District HACA | 26 | 0.2 | 6 | 7 | 6 |
| Total | 692 | 6.4 | 158 | 126 | 100 |
| Total Aids | 10,840 | 100.0 | 2,473 | 2,051 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 47 | 100.0 | 11 | 33 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 11 | 4 |
| Total Property Tax Credits | 47 | 100.0 | 11 | 44 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 77 | 66.2 | 18 | 14 | 16 |
| Regular (Renters) | 36 | 30.6 | 8 | 10 | 22 |
| Targeting Refund | 4 | 3.2 | 1 | 0 | 0 |
| Total Property Tax Refunds | 116 | 100.0 | 27 | 25 | 39 |
| Total Aids/Credits | \$11,003 | 100.0 | \$2,510 | \$2,120 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$1,143 | 34.2% | \$261 | \$279 | \$271 |
| City/Town Levy | 589 | 17.6 | 134 | 136 | 169 |
| School District Levy | 1,510 | 45.2 | 345 | 367 | 405 |
| Miscellaneous District Levy | 101 | 3.0 | 23 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$3,343 | 100.0 | \$763 | \$808 | \$1,019 |
| Less Property Tax Credits | 47 | | 11 | 44 | 67 |
| Net Property Taxes Payable | 3,296 | | 752 | 763 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$147,925 | | \$33,742 | \$43,918 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 2,031 | | 463 | 568 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.559 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$1,903 | 42.8% | \$434 | \$627 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 817 | 18.4 | 186 | 275 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 436 | 9.8 | 99 | 99 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 462 | 10.4 | 105 | 110 | 107 |
| Motor Fuels Tax (Calendar 1998) | 583 | 13.1 | 133 | 132 | 114 |
| Corporate Income Tax (Calendar 1998) | 246 | 5.5 | 56 | 63 | 137 |
| Total State Taxes | \$4,447 | 100.0 | \$1,014 | \$1,305 | \$2,082 |

| I. Major State Aids/Credits | REDWOOD | | | SOUTHWEST (8) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$13,157 | 44.2% | \$765 | \$736 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 4,458 | 15.0 | 259 | 273 | 249 |
| Minnesota Family Investment Program | 77 | 0.3 | 5 | 7 | 18 |
| General Assistance including GAMC | 223 | 0.7 | 13 | 17 | 38 |
| Social Services | 2,069 | 7.0 | 120 | 122 | 116 |
| Miscellaneous | 277 | 0.9 | 16 | 13 | 15 |
| Total | 7,104 | 23.9 | 413 | 432 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,609 | 12.1 | 210 | 198 | 67 |
| Municipal Aid | 210 | 0.7 | 12 | 8 | 21 |
| Township Aid | 663 | 2.2 | 39 | 31 | 6 |
| Total | 4,483 | 15.1 | 261 | 236 | 94 |
| Local Government Aid (Calendar 1999) | 2,161 | 7.3 | 126 | 125 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 118 | 0.4 | 7 | 9 | 5 |
| Criminal Justice Aid (Payable 1999) | 84 | 0.3 | 5 | 4 | 6 |
| Community Corrections Funding (1999) | 314 | 1.1 | 18 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,122 | 3.8 | 65 | 65 | 41 |
| City/Town HACA | 966 | 3.2 | 56 | 53 | 46 |
| School District HACA | 235 | 0.8 | 14 | 7 | 7 |
| Miscellaneous District HACA | 18 | 0.1 | 1 | 1 | 6 |
| Total | 2,341 | 7.9 | 136 | 126 | 100 |
| Total Aids | 29,760 | 100.0 | 1,731 | 1,684 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 623 | 100.0 | 36 | 38 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 623 | 100.0 | 36 | 38 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 487 | 66.6 | 28 | 22 | 16 |
| Regular (Renters) | 232 | 31.7 | 13 | 13 | 22 |
| Targeting Refund | 12 | 1.7 | 1 | 1 | 0 |
| Total Property Tax Refunds | 731 | 100.0 | 43 | 36 | 39 |
| Total Aids/Credits | \$31,114 | 100.0 | \$1,810 | \$1,757 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$5,427 | 36.3% | \$316 | \$295 | \$271 |
| City/Town Levy | 2,516 | 16.8 | 146 | 136 | 169 |
| School District Levy | 6,674 | 44.7 | 388 | 368 | 405 |
| Miscellaneous District Levy | 318 | 2.1 | 18 | 35 | 175 |
| Total Net Tax Capacity/Market Levy | \$14,936 | 100.0 | \$869 | \$834 | \$1,019 |
| Less Property Tax Credits | 623 | | 36 | 38 | 67 |
| Net Property Taxes Payable | 14,313 | | 832 | 795 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,071,810 | | \$62,340 | \$56,154 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 11,686 | | 680 | 669 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.202 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$10,701 | 45.3% | \$622 | \$603 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 5,572 | 23.6 | 324 | 331 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,870 | 7.9 | 109 | 102 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,142 | 9.1 | 125 | 113 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,269 | 9.6 | 132 | 136 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,050 | 4.4 | 61 | 71 | 137 |
| Total State Taxes | \$23,604 | 100.0 | \$1,373 | \$1,356 | \$2,082 |

| I. Major State Aids/Credits | RENVILLE | | | SIX EAST (6E) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$9,670 | 36.8% | \$555 | \$809 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 4,625 | 17.6 | 266 | 240 | 249 |
| Minnesota Family Investment Program | 146 | 0.6 | 8 | 8 | 18 |
| General Assistance including GAMC | 322 | 1.2 | 18 | 20 | 38 |
| Social Services | 2,141 | 8.1 | 123 | 131 | 116 |
| Miscellaneous | 231 | 0.9 | 13 | 14 | 15 |
| Total | 7,466 | 28.4 | 429 | 413 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,899 | 14.8 | 224 | 110 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 13 | 21 |
| Township Aid | 458 | 1.7 | 26 | 11 | 6 |
| Total | 4,357 | 16.6 | 250 | 134 | 94 |
| Local Government Aid (Calendar 1999) | 2,270 | 8.6 | 130 | 91 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 182 | 0.7 | 10 | 4 | 5 |
| Criminal Justice Aid (Payable 1999) | 76 | 0.3 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 192 | 0.7 | 11 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 915 | 3.5 | 53 | 52 | 41 |
| City/Town HACA | 1,086 | 4.1 | 62 | 47 | 46 |
| School District HACA | 72 | 0.3 | 4 | 12 | 7 |
| Miscellaneous District HACA | 15 | 0.1 | 1 | 1 | 6 |
| Total | 2,088 | 7.9 | 120 | 112 | 100 |
| Total Aids | 26,301 | 100.0 | 1,510 | 1,584 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 603 | 100.0 | 35 | 53 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 603 | 100.0 | 35 | 53 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 422 | 73.5 | 24 | 21 | 16 |
| Regular (Renters) | 142 | 24.8 | 8 | 16 | 22 |
| Targeting Refund | 9 | 1.6 | 1 | 1 | 0 |
| Total Property Tax Refunds | 574 | 100.0 | 33 | 37 | 39 |
| Total Aids/Credits | \$27,478 | 100.0 | \$1,578 | \$1,674 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$5,158 | 31.7% | \$296 | \$266 | \$271 |
| City/Town Levy | 3,607 | 22.2 | 207 | 145 | 169 |
| School District Levy | 6,782 | 41.7 | 389 | 339 | 405 |
| Miscellaneous District Levy | 730 | 4.5 | 42 | 28 | 175 |
| Total Net Tax Capacity/Market Levy | \$16,277 | 100.0 | \$935 | \$778 | \$1,019 |
| Less Property Tax Credits | 603 | | 35 | 53 | 67 |
| Net Property Taxes Payable | 15,673 | | 900 | 725 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,278,030 | | \$73,399 | \$46,759 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 14,090 | | 809 | 578 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.087 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$10,707 | 46.4% | \$615 | \$708 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 4,437 | 19.2 | 255 | 369 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,968 | 8.5 | 113 | 102 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,342 | 10.2 | 135 | 115 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,456 | 10.6 | 141 | 114 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,167 | 5.1 | 67 | 93 | 137 |
| Total State Taxes | \$23,077 | 100.0 | \$1,325 | \$1,500 | \$2,082 |

| I. Major State Aids/Credits | RICE | | | SE MN (10) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$37,745 | 53.7% | \$688 | \$718 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 10,496 | 14.9 | 191 | 213 | 249 |
| Minnesota Family Investment Program | 438 | 0.6 | 8 | 9 | 18 |
| General Assistance including GAMC | 842 | 1.2 | 15 | 25 | 38 |
| Social Services | 4,116 | 5.9 | 75 | 108 | 116 |
| Miscellaneous | 878 | 1.2 | 16 | 13 | 15 |
| Total | 16,770 | 23.9 | 306 | 369 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,074 | 4.4 | 56 | 92 | 67 |
| Municipal Aid | 1,145 | 1.6 | 21 | 16 | 21 |
| Township Aid | 427 | 0.6 | 8 | 10 | 6 |
| Total | 4,646 | 6.6 | 85 | 117 | 94 |
| Local Government Aid (Calendar 1999) | 5,691 | 8.1 | 104 | 96 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 104 | 0.1 | 2 | 7 | 5 |
| Criminal Justice Aid (Payable 1999) | 315 | 0.4 | 6 | 5 | 6 |
| Community Corrections Funding (1999) | 791 | 1.1 | 14 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,571 | 2.2 | 29 | 44 | 41 |
| City/Town HACA | 1,913 | 2.7 | 35 | 50 | 46 |
| School District HACA | 729 | 1.0 | 13 | 7 | 7 |
| Miscellaneous District HACA | 23 | 0.0 | 0 | 0 | 6 |
| Total | 4,237 | 6.0 | 77 | 101 | 100 |
| Total Aids | 70,299 | 100.0 | 1,281 | 1,425 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 3,342 | 100.0 | 61 | 58 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 3,342 | 100.0 | 61 | 59 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 935 | 50.1 | 17 | 16 | 16 |
| Regular (Renters) | 909 | 48.7 | 17 | 16 | 22 |
| Targeting Refund | 22 | 1.2 | 0 | 0 | 0 |
| Total Property Tax Refunds | 1,865 | 100.0 | 34 | 32 | 39 |
| Total Aids/Credits | \$75,507 | 100.0 | \$1,376 | \$1,516 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$9,862 | 26.4% | \$180 | \$241 | \$271 |
| City/Town Levy | 6,921 | 18.5 | 126 | 154 | 169 |
| School District Levy | 18,995 | 50.8 | 346 | 358 | 405 |
| Miscellaneous District Levy | 1,649 | 4.4 | 30 | 30 | 175 |
| Total Net Tax Capacity/Market Levy | \$37,427 | 100.0 | \$682 | \$783 | \$1,019 |
| Less Property Tax Credits | 3,342 | | 61 | 59 | 67 |
| Net Property Taxes Payable | 34,085 | | 621 | 724 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$2,134,073 | | \$38,881 | \$41,372 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 28,981 | | 528 | 581 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.089 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$45,457 | 53.8% | \$828 | \$886 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 17,346 | 20.5 | 316 | 398 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 4,995 | 5.9 | 91 | 96 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 5,492 | 6.5 | 100 | 105 | 107 |
| Motor Fuels Tax (Calendar 1998) | 6,440 | 7.6 | 117 | 118 | 114 |
| Corporate Income Tax (Calendar 1998) | 4,770 | 5.6 | 87 | 110 | 137 |
| Total State Taxes | \$84,499 | 100.0 | \$1,539 | \$1,714 | \$2,082 |

| I. Major State Aids/Credits | ROCK | | | SOUTHWEST (8) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$7,395 | 45.0% | \$755 | \$736 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 2,178 | 13.3 | 222 | 273 | 249 |
| Minnesota Family Investment Program | 41 | 0.2 | 4 | 7 | 18 |
| General Assistance including GAMC | 128 | 0.8 | 13 | 17 | 38 |
| Social Services | 1,103 | 6.7 | 113 | 122 | 116 |
| Miscellaneous | 84 | 0.5 | 9 | 13 | 15 |
| Total | 3,535 | 21.5 | 361 | 432 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,476 | 15.1 | 253 | 198 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 8 | 21 |
| Township Aid | 559 | 3.4 | 57 | 31 | 6 |
| Total | 3,034 | 18.5 | 310 | 236 | 94 |
| Local Government Aid (Calendar 1999) | 1,244 | 7.6 | 127 | 125 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 55 | 0.3 | 6 | 9 | 5 |
| Criminal Justice Aid (Payable 1999) | 40 | 0.2 | 4 | 4 | 6 |
| Community Corrections Funding (1999) | 122 | 0.7 | 12 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 608 | 3.7 | 62 | 65 | 41 |
| City/Town HACA | 390 | 2.4 | 40 | 53 | 46 |
| School District HACA | 0 | 0.0 | 0 | 7 | 7 |
| Miscellaneous District HACA | 10 | 0.1 | 1 | 1 | 6 |
| Total | 1,008 | 6.1 | 103 | 126 | 100 |
| Total Aids | 16,434 | 100.0 | 1,677 | 1,684 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 403 | 100.0 | 41 | 38 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 403 | 100.0 | 41 | 38 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 158 | 56.6 | 16 | 22 | 16 |
| Regular (Renters) | 118 | 42.5 | 12 | 13 | 22 |
| Targeting Refund | 3 | 0.9 | 0 | 1 | 0 |
| Total Property Tax Refunds | 279 | 100.0 | 28 | 36 | 39 |
| Total Aids/Credits | \$17,115 | 100.0 | \$1,746 | \$1,757 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$2,424 | 31.1% | \$247 | \$295 | \$271 |
| City/Town Levy | 1,145 | 14.7 | 117 | 136 | 169 |
| School District Levy | 3,905 | 50.2 | 398 | 368 | 405 |
| Miscellaneous District Levy | 311 | 4.0 | 32 | 35 | 175 |
| Total Net Tax Capacity/Market Levy | \$7,785 | 100.0 | \$794 | \$834 | \$1,019 |
| Less Property Tax Credits | 403 | | 41 | 38 | 67 |
| Net Property Taxes Payable | 7,382 | | 753 | 795 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$568,909 | | \$58,046 | \$56,154 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 6,448 | | 658 | 669 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.124 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$5,142 | 43.5% | \$525 | \$603 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 2,357 | 19.9 | 240 | 331 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 998 | 8.4 | 102 | 102 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,075 | 9.1 | 110 | 113 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,731 | 14.6 | 177 | 136 | 114 |
| Corporate Income Tax (Calendar 1998) | 524 | 4.4 | 53 | 71 | 137 |
| Total State Taxes | \$11,827 | 100.0 | \$1,207 | \$1,356 | \$2,082 |

| I. Major State Aids/Credits | ROSEAU | | | NW (1) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$19,135 | 62.7% | \$1,173 | \$942 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,840 | 12.6 | 235 | 340 | 249 |
| Minnesota Family Investment Program | 25 | 0.1 | 2 | 11 | 18 |
| General Assistance including GAMC | 165 | 0.5 | 10 | 33 | 38 |
| Social Services | 1,145 | 3.8 | 70 | 132 | 116 |
| Miscellaneous | 147 | 0.5 | 9 | 17 | 15 |
| Total | 5,322 | 17.4 | 326 | 532 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,181 | 10.4 | 195 | 260 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 14 | 21 |
| Township Aid | 419 | 1.4 | 26 | 40 | 6 |
| Total | 3,600 | 11.8 | 221 | 314 | 94 |
| Local Government Aid (Calendar 1999) | 657 | 2.2 | 40 | 106 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 7 | 0.0 | 0 | 8 | 5 |
| Criminal Justice Aid (Payable 1999) | 79 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 159 | 0.5 | 10 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 622 | 2.0 | 38 | 55 | 41 |
| City/Town HACA | 410 | 1.3 | 25 | 47 | 46 |
| School District HACA | 421 | 1.4 | 26 | 17 | 7 |
| Miscellaneous District HACA | 93 | 0.3 | 6 | 7 | 6 |
| Total | 1,547 | 5.1 | 95 | 126 | 100 |
| Total Aids | 30,506 | 100.0 | 1,870 | 2,051 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 665 | 99.5 | 41 | 33 | 63 |
| Miscellaneous Credits | 4 | 0.5 | 0 | 11 | 4 |
| Total Property Tax Credits | 669 | 100.0 | 41 | 44 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 224 | 66.3 | 14 | 14 | 16 |
| Regular (Renters) | 107 | 31.7 | 7 | 10 | 22 |
| Targeting Refund | 7 | 2.1 | 0 | 0 | 0 |
| Total Property Tax Refunds | 338 | 100.0 | 21 | 25 | 39 |
| Total Aids/Credits | \$31,513 | 100.0 | \$1,932 | \$2,120 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$2,912 | 27.5% | \$178 | \$279 | \$271 |
| City/Town Levy | 2,006 | 19.0 | 123 | 136 | 169 |
| School District Levy | 5,280 | 49.9 | 324 | 367 | 405 |
| Miscellaneous District Levy | 386 | 3.6 | 24 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$10,584 | 100.0 | \$649 | \$808 | \$1,019 |
| Less Property Tax Credits | 669 | | 41 | 44 | 67 |
| Net Property Taxes Payable | 9,915 | | 608 | 763 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$547,411 | | \$33,555 | \$43,918 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 7,129 | | 437 | 568 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.299 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$10,878 | 51.6% | \$667 | \$627 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 3,485 | 16.5 | 214 | 275 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,581 | 7.5 | 97 | 99 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,699 | 8.1 | 104 | 110 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,717 | 8.1 | 105 | 132 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,736 | 8.2 | 106 | 63 | 137 |
| Total State Taxes | \$21,096 | 100.0 | \$1,293 | \$1,305 | \$2,082 |

| I. Major State Aids/Credits | ST. LOUIS | | | ARROWHEAD (3) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$146,978 | 40.1% | \$738 | \$767 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 66,637 | 18.2 | 335 | 322 | 249 |
| Minnesota Family Investment Program | 3,829 | 1.0 | 19 | 17 | 18 |
| General Assistance including GAMC | 9,732 | 2.7 | 49 | 45 | 38 |
| Social Services | 33,661 | 9.2 | 169 | 153 | 116 |
| Miscellaneous | 4,957 | 1.4 | 25 | 22 | 15 |
| Total | 118,816 | 32.4 | 597 | 559 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 17,580 | 4.8 | 88 | 121 | 67 |
| Municipal Aid | 6,115 | 1.7 | 31 | 22 | 21 |
| Township Aid | 261 | 0.1 | 1 | 3 | 6 |
| Total | 23,956 | 6.5 | 120 | 147 | 94 |
| Local Government Aid (Calendar 1999) | 36,234 | 9.9 | 182 | 151 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 11,220 | 3.1 | 56 | 41 | 5 |
| Criminal Justice Aid (Payable 1999) | 1,143 | 0.3 | 6 | 5 | 6 |
| Community Corrections Funding (1999) | 3,709 | 1.0 | 19 | 18 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 9,903 | 2.7 | 50 | 53 | 41 |
| City/Town HACA | 12,215 | 3.3 | 61 | 54 | 46 |
| School District HACA | 2,005 | 0.5 | 10 | 9 | 7 |
| Miscellaneous District HACA | 156 | 0.0 | 1 | 1 | 6 |
| Total | 24,281 | 6.6 | 122 | 117 | 100 |
| Total Aids | 366,338 | 100.0 | 1,840 | 1,805 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 10,040 | 54.8 | 50 | 52 | 63 |
| Miscellaneous Credits | 8,276 | 45.2 | 42 | 45 | 4 |
| Total Property Tax Credits | 18,317 | 100.0 | 92 | 97 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 1,904 | 31.5 | 10 | 9 | 16 |
| Regular (Renters) | 4,085 | 67.7 | 21 | 18 | 22 |
| Targeting Refund | 48 | 0.8 | 0 | 0 | 0 |
| Total Property Tax Refunds | 6,038 | 100.0 | 30 | 28 | 39 |
| Total Aids/Credits | \$390,693 | 100.0 | \$1,962 | \$1,929 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$58,854 | 41.6% | \$296 | \$321 | \$271 |
| City/Town Levy | 25,800 | 18.2 | 130 | 138 | 169 |
| School District Levy | 44,572 | 31.5 | 224 | 265 | 405 |
| Miscellaneous District Levy | 12,372 | 8.7 | 62 | 54 | 175 |
| Total Net Tax Capacity/Market Levy | \$141,598 | 100.0 | \$711 | \$777 | \$1,019 |
| Less Property Tax Credits | 18,317 | | 92 | 97 | 67 |
| Net Property Taxes Payable | 123,282 | | 619 | 680 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$6,090,276 | | \$30,592 | \$35,049 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 94,435 | | 474 | 548 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.264 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$143,000 | 44.4% | \$718 | \$689 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 99,625 | 30.9 | 500 | 459 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 18,703 | 5.8 | 94 | 97 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 20,484 | 6.4 | 103 | 107 | 107 |
| Motor Fuels Tax (Calendar 1998) | 22,546 | 7.0 | 113 | 123 | 114 |
| Corporate Income Tax (Calendar 1998) | 17,978 | 5.6 | 90 | 81 | 137 |
| Total State Taxes | \$322,335 | 100.0 | \$1,619 | \$1,556 | \$2,082 |

| I. Major State Aids/Credits | SCOTT | | | METRO (11) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$52,395 | 60.0% | \$643 | \$664 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 10,117 | 11.6 | 124 | 246 | 249 |
| Minnesota Family Investment Program | 383 | 0.4 | 5 | 24 | 18 |
| General Assistance including GAMC | 1,067 | 1.2 | 13 | 46 | 38 |
| Social Services | 5,044 | 5.8 | 62 | 113 | 116 |
| Miscellaneous | 436 | 0.5 | 5 | 16 | 15 |
| Total | 17,047 | 19.5 | 209 | 444 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 4,312 | 4.9 | 53 | 22 | 67 |
| Municipal Aid | 1,592 | 1.8 | 20 | 27 | 21 |
| Township Aid | 116 | 0.1 | 1 | 0 | 6 |
| Total | 6,020 | 6.9 | 74 | 49 | 94 |
| Local Government Aid (Calendar 1999) | 1,498 | 1.7 | 18 | 65 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 25 | 0.0 | 0 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 383 | 0.4 | 5 | 7 | 6 |
| Community Corrections Funding (1999) | 1,061 | 1.2 | 13 | 13 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 4,835 | 5.5 | 59 | 34 | 41 |
| City/Town HACA | 2,756 | 3.2 | 34 | 49 | 46 |
| School District HACA | 606 | 0.7 | 7 | 5 | 7 |
| Miscellaneous District HACA | 721 | 0.8 | 9 | 10 | 6 |
| Total | 8,919 | 10.2 | 109 | 98 | 100 |
| Total Aids | 87,348 | 100.0 | 1,071 | 1,341 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 6,603 | 99.8 | 81 | 72 | 63 |
| Miscellaneous Credits | 13 | 0.2 | 0 | 0 | 4 |
| Total Property Tax Credits | 6,616 | 100.0 | 81 | 72 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 1,418 | 57.3 | 17 | 16 | 16 |
| Regular (Renters) | 1,040 | 42.0 | 13 | 28 | 22 |
| Targeting Refund | 17 | 0.7 | 0 | 0 | 0 |
| Total Property Tax Refunds | 2,476 | 100.0 | 30 | 45 | 39 |
| Total Aids/Credits | \$96,440 | 100.0 | \$1,183 | \$1,458 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$21,167 | 25.0% | \$260 | \$271 | \$271 |
| City/Town Levy | 13,889 | 16.4 | 170 | 195 | 169 |
| School District Levy | 35,495 | 41.9 | 435 | 465 | 405 |
| Miscellaneous District Levy | 14,144 | 16.7 | 173 | 298 | 175 |
| Total Net Tax Capacity/Market Levy | \$84,695 | 100.0 | \$1,039 | \$1,228 | \$1,019 |
| Less Property Tax Credits | 6,616 | | 81 | 72 | 67 |
| Net Property Taxes Payable | 78,080 | | 958 | 1,156 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$4,032,843 | | \$49,462 | \$49,123 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 62,099 | | 762 | 881 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.171 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$97,495 | 59.2% | \$1,196 | \$1,389 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 31,438 | 19.1 | 386 | 693 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 7,766 | 4.7 | 95 | 92 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 9,423 | 5.7 | 116 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 10,602 | 6.4 | 130 | 103 | 114 |
| Corporate Income Tax (Calendar 1998) | 7,883 | 4.8 | 97 | 187 | 137 |
| Total State Taxes | \$164,607 | 100.0 | \$2,019 | \$2,571 | \$2,082 |

| I. Major State Aids/Credits | SHERBURNE | | | CENTRAL MN (7W) | STATE |
|---|------------------|--------------|----------------|-----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$48,034 | 69.6% | \$760 | \$801 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 6,938 | 10.0 | 110 | 155 | 249 |
| Minnesota Family Investment Program | 498 | 0.7 | 8 | 8 | 18 |
| General Assistance including GAMC | 786 | 1.1 | 12 | 17 | 38 |
| Social Services | 3,703 | 5.4 | 59 | 80 | 116 |
| Miscellaneous | 359 | 0.5 | 6 | 11 | 15 |
| Total | 12,284 | 17.8 | 194 | 270 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,077 | 3.0 | 33 | 51 | 67 |
| Municipal Aid | 670 | 1.0 | 11 | 14 | 21 |
| Township Aid | 161 | 0.2 | 3 | 4 | 6 |
| Total | 2,908 | 4.2 | 46 | 69 | 94 |
| Local Government Aid (Calendar 1999) | 764 | 1.1 | 12 | 52 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 17 | 0.0 | 0 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 272 | 0.4 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 667 | 1.0 | 11 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,286 | 1.9 | 20 | 30 | 41 |
| City/Town HACA | 1,860 | 2.7 | 29 | 36 | 46 |
| School District HACA | 785 | 1.1 | 12 | 12 | 7 |
| Miscellaneous District HACA | 161 | 0.2 | 3 | 2 | 6 |
| Total | 4,092 | 5.9 | 65 | 80 | 100 |
| Total Aids | 69,038 | 100.0 | 1,093 | 1,291 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 4,289 | 99.8 | 68 | 60 | 63 |
| Miscellaneous Credits | 7 | 0.2 | 0 | 0 | 4 |
| Total Property Tax Credits | 4,296 | 100.0 | 68 | 60 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 586 | 42.4 | 9 | 14 | 16 |
| Regular (Renters) | 780 | 56.4 | 12 | 17 | 22 |
| Targeting Refund | 17 | 1.2 | 0 | 0 | 0 |
| Total Property Tax Refunds | 1,384 | 100.0 | 22 | 31 | 39 |
| Total Aids/Credits | \$74,718 | 100.0 | \$1,183 | \$1,382 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$17,073 | 26.5% | \$270 | \$225 | \$271 |
| City/Town Levy | 12,268 | 19.0 | 194 | 160 | 169 |
| School District Levy | 32,982 | 51.1 | 522 | 381 | 405 |
| Miscellaneous District Levy | 2,181 | 3.4 | 35 | 48 | 175 |
| Total Net Tax Capacity/Market Levy | \$64,505 | 100.0 | \$1,021 | \$814 | \$1,019 |
| Less Property Tax Credits | 4,296 | | 68 | 60 | 67 |
| Net Property Taxes Payable | 60,208 | | 953 | 754 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$3,033,822 | | \$48,017 | \$39,617 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 57,988 | | 918 | 641 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.003 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$55,545 | 58.4% | \$879 | \$798 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 17,733 | 18.7 | 281 | 434 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 5,376 | 5.7 | 85 | 91 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 5,984 | 6.3 | 95 | 101 | 107 |
| Motor Fuels Tax (Calendar 1998) | 7,316 | 7.7 | 116 | 121 | 114 |
| Corporate Income Tax (Calendar 1998) | 3,104 | 3.3 | 49 | 83 | 137 |
| Total State Taxes | \$95,058 | 100.0 | \$1,505 | \$1,628 | \$2,082 |

| I. Major State Aids/Credits | SIBLEY | | | NINE (9) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$9,059 | 41.1% | \$604 | \$663 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,482 | 15.8 | 232 | 227 | 249 |
| Minnesota Family Investment Program | 107 | 0.5 | 7 | 7 | 18 |
| General Assistance including GAMC | 216 | 1.0 | 14 | 18 | 38 |
| Social Services | 1,965 | 8.9 | 131 | 114 | 116 |
| Miscellaneous | 136 | 0.6 | 9 | 11 | 15 |
| Total | 5,906 | 26.8 | 394 | 378 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,746 | 12.5 | 183 | 115 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 14 | 21 |
| Township Aid | 365 | 1.7 | 24 | 11 | 6 |
| Total | 3,112 | 14.1 | 207 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 1,473 | 6.7 | 98 | 119 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 147 | 0.7 | 10 | 5 | 5 |
| Criminal Justice Aid (Payable 1999) | 50 | 0.2 | 3 | 5 | 6 |
| Community Corrections Funding (1999) | 176 | 0.8 | 12 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,046 | 4.7 | 70 | 53 | 41 |
| City/Town HACA | 920 | 4.2 | 61 | 47 | 46 |
| School District HACA | 131 | 0.6 | 9 | 7 | 7 |
| Miscellaneous District HACA | 10 | 0.0 | 1 | 1 | 6 |
| Total | 2,106 | 9.6 | 140 | 108 | 100 |
| Total Aids | 22,030 | 100.0 | 1,469 | 1,433 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 713 | 100.0 | 48 | 50 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 2 | 4 |
| Total Property Tax Credits | 713 | 100.0 | 48 | 52 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 424 | 71.4 | 28 | 20 | 16 |
| Regular (Renters) | 164 | 27.6 | 11 | 15 | 22 |
| Targeting Refund | 6 | 1.0 | 0 | 0 | 0 |
| Total Property Tax Refunds | 594 | 100.0 | 40 | 36 | 39 |
| Total Aids/Credits | \$23,337 | 100.0 | \$1,556 | \$1,521 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$4,681 | 40.0% | \$312 | \$260 | \$271 |
| City/Town Levy | 2,209 | 18.9 | 147 | 142 | 169 |
| School District Levy | 4,289 | 36.7 | 286 | 333 | 405 |
| Miscellaneous District Levy | 514 | 4.4 | 34 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$11,694 | 100.0 | \$780 | \$762 | \$1,019 |
| Less Property Tax Credits | 713 | | 48 | 52 | 67 |
| Net Property Taxes Payable | 10,981 | | 732 | 710 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$848,200 | | \$56,558 | \$47,665 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 8,708 | | 581 | 600 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.220 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$8,110 | 51.9% | \$541 | \$746 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 1,652 | 10.6 | 110 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,542 | 9.9 | 103 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,702 | 10.9 | 113 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,945 | 12.4 | 130 | 114 | 114 |
| Corporate Income Tax (Calendar 1998) | 676 | 4.3 | 45 | 80 | 137 |
| Total State Taxes | \$15,627 | 100.0 | \$1,042 | \$1,536 | \$2,082 |

| I. Major State Aids/Credits | STEARNS | | | CENTRAL MN (7W) | STATE |
|---|------------------|--------------|----------------|-----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$111,906 | 59.6% | \$835 | \$801 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 22,526 | 12.0 | 168 | 155 | 249 |
| Minnesota Family Investment Program | 1,107 | 0.6 | 8 | 8 | 18 |
| General Assistance including GAMC | 2,694 | 1.4 | 20 | 17 | 38 |
| Social Services | 11,707 | 6.2 | 87 | 80 | 116 |
| Miscellaneous | 1,699 | 0.9 | 13 | 11 | 15 |
| Total | 39,733 | 21.1 | 297 | 270 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 6,753 | 3.6 | 50 | 51 | 67 |
| Municipal Aid | 2,276 | 1.2 | 17 | 14 | 21 |
| Township Aid | 501 | 0.3 | 4 | 4 | 6 |
| Total | 9,531 | 5.1 | 71 | 69 | 94 |
| Local Government Aid (Calendar 1999) | 11,146 | 5.9 | 83 | 52 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 148 | 0.1 | 1 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 745 | 0.4 | 6 | 5 | 6 |
| Community Corrections Funding (1999) | 1,936 | 1.0 | 14 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 4,980 | 2.7 | 37 | 30 | 41 |
| City/Town HACA | 5,962 | 3.2 | 45 | 36 | 46 |
| School District HACA | 1,603 | 0.9 | 12 | 12 | 7 |
| Miscellaneous District HACA | 187 | 0.1 | 1 | 2 | 6 |
| Total | 12,732 | 6.8 | 95 | 80 | 100 |
| Total Aids | 187,876 | 100.0 | 1,402 | 1,291 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 7,034 | 99.8 | 52 | 60 | 63 |
| Miscellaneous Credits | 15 | 0.2 | 0 | 0 | 4 |
| Total Property Tax Credits | 7,049 | 100.0 | 53 | 60 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 2,100 | 46.8 | 16 | 14 | 16 |
| Regular (Renters) | 2,326 | 51.9 | 17 | 17 | 22 |
| Targeting Refund | 59 | 1.3 | 0 | 0 | 0 |
| Total Property Tax Refunds | 4,484 | 100.0 | 33 | 31 | 39 |
| Total Aids/Credits | \$199,408 | 100.0 | \$1,488 | \$1,382 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$27,017 | 28.2% | \$202 | \$225 | \$271 |
| City/Town Levy | 20,089 | 20.9 | 150 | 160 | 169 |
| School District Levy | 41,614 | 43.4 | 311 | 381 | 405 |
| Miscellaneous District Levy | 7,215 | 7.5 | 54 | 48 | 175 |
| Total Net Tax Capacity/Market Levy | \$95,934 | 100.0 | \$716 | \$814 | \$1,019 |
| Less Property Tax Credits | 7,049 | | 53 | 60 | 67 |
| Net Property Taxes Payable | 88,886 | | 663 | 754 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$4,641,747 | | \$34,646 | \$39,617 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 69,745 | | 521 | 641 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.213 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$96,921 | 41.9% | \$723 | \$798 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 77,922 | 33.7 | 582 | 434 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 12,122 | 5.2 | 90 | 91 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 13,373 | 5.8 | 100 | 101 | 107 |
| Motor Fuels Tax (Calendar 1998) | 14,895 | 6.4 | 111 | 121 | 114 |
| Corporate Income Tax (Calendar 1998) | 15,850 | 6.9 | 118 | 83 | 137 |
| Total State Taxes | \$231,082 | 100.0 | \$1,725 | \$1,628 | \$2,082 |

| I. Major State Aids/Credits | STEELE | | | SE MN (10) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$26,009 | 54.7% | \$789 | \$718 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 5,977 | 12.6 | 181 | 213 | 249 |
| Minnesota Family Investment Program | 331 | 0.7 | 10 | 9 | 18 |
| General Assistance including GAMC | 597 | 1.3 | 18 | 25 | 38 |
| Social Services | 3,033 | 6.4 | 92 | 108 | 116 |
| Miscellaneous | 349 | 0.7 | 11 | 13 | 15 |
| Total | 10,287 | 21.6 | 312 | 369 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,178 | 6.7 | 96 | 92 | 67 |
| Municipal Aid | 639 | 1.3 | 19 | 16 | 21 |
| Township Aid | 217 | 0.5 | 7 | 10 | 6 |
| Total | 4,033 | 8.5 | 122 | 117 | 94 |
| Local Government Aid (Calendar 1999) | 3,616 | 7.6 | 110 | 96 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 91 | 0.2 | 3 | 7 | 5 |
| Criminal Justice Aid (Payable 1999) | 160 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 422 | 0.9 | 13 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,241 | 2.6 | 38 | 44 | 41 |
| City/Town HACA | 1,644 | 3.5 | 50 | 50 | 46 |
| School District HACA | 55 | 0.1 | 2 | 7 | 7 |
| Miscellaneous District HACA | 17 | 0.0 | 1 | 0 | 6 |
| Total | 2,958 | 6.2 | 90 | 101 | 100 |
| Total Aids | 47,574 | 100.0 | 1,443 | 1,425 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 2,182 | 100.0 | 66 | 58 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 2,182 | 100.0 | 66 | 59 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 619 | 53.8 | 19 | 16 | 16 |
| Regular (Renters) | 520 | 45.2 | 16 | 16 | 22 |
| Targeting Refund | 11 | 1.0 | 0 | 0 | 0 |
| Total Property Tax Refunds | 1,151 | 100.0 | 35 | 32 | 39 |
| Total Aids/Credits | \$50,908 | 100.0 | \$1,544 | \$1,516 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$7,534 | 28.3% | \$229 | \$241 | \$271 |
| City/Town Levy | 4,630 | 17.4 | 140 | 154 | 169 |
| School District Levy | 13,533 | 50.9 | 411 | 358 | 405 |
| Miscellaneous District Levy | 885 | 3.3 | 27 | 30 | 175 |
| Total Net Tax Capacity/Market Levy | \$26,582 | 100.0 | \$806 | \$783 | \$1,019 |
| Less Property Tax Credits | 2,182 | | 66 | 59 | 67 |
| Net Property Taxes Payable | 24,400 | | 740 | 724 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,503,939 | | \$45,622 | \$41,372 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 21,267 | | 645 | 581 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.085 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$27,609 | 45.0% | \$838 | \$886 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 16,698 | 27.2 | 507 | 398 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 3,326 | 5.4 | 101 | 96 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 3,715 | 6.1 | 113 | 105 | 107 |
| Motor Fuels Tax (Calendar 1998) | 4,729 | 7.7 | 143 | 118 | 114 |
| Corporate Income Tax (Calendar 1998) | 5,263 | 8.6 | 160 | 110 | 137 |
| Total State Taxes | \$61,340 | 100.0 | \$1,861 | \$1,714 | \$2,082 |

| | STEVENSON | | | W CENTRAL (4) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| I. Major State Aids/Credits | | | | | |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$6,757 | 40.3% | \$641 | \$755 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 2,198 | 13.1 | 209 | 288 | 249 |
| Minnesota Family Investment Program | 60 | 0.4 | 6 | 12 | 18 |
| General Assistance including GAMC | 148 | 0.9 | 14 | 29 | 38 |
| Social Services | 1,979 | 11.8 | 188 | 134 | 116 |
| Miscellaneous | 136 | 0.8 | 13 | 14 | 15 |
| Total | 4,521 | 27.0 | 429 | 477 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 1,864 | 11.1 | 177 | 137 | 67 |
| Municipal Aid | 167 | 1.0 | 16 | 12 | 21 |
| Township Aid | 211 | 1.3 | 20 | 15 | 6 |
| Total | 2,242 | 13.4 | 213 | 164 | 94 |
| Local Government Aid (Calendar 1999) | 1,406 | 8.4 | 133 | 90 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 145 | 0.9 | 14 | 2 | 5 |
| Criminal Justice Aid (Payable 1999) | 46 | 0.3 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 102 | 0.6 | 10 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 935 | 5.6 | 89 | 51 | 41 |
| City/Town HACA | 466 | 2.8 | 44 | 35 | 46 |
| School District HACA | 102 | 0.6 | 10 | 12 | 7 |
| Miscellaneous District HACA | 28 | 0.2 | 3 | 3 | 6 |
| Total | 1,532 | 9.1 | 145 | 100 | 100 |
| Total Aids | 16,751 | 100.0 | 1,590 | 1,609 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 360 | 99.8 | 34 | 48 | 63 |
| Miscellaneous Credits | 1 | 0.2 | 0 | 19 | 4 |
| Total Property Tax Credits | 361 | 100.0 | 34 | 67 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 190 | 54.0 | 18 | 15 | 16 |
| Regular (Renters) | 141 | 40.0 | 13 | 15 | 22 |
| Targeting Refund | 21 | 6.0 | 2 | 0 | 0 |
| Total Property Tax Refunds | 352 | 100.0 | 33 | 30 | 39 |
| Total Aids/Credits | \$17,464 | 100.0 | \$1,658 | \$1,707 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$2,690 | 33.5% | \$255 | \$278 | \$271 |
| City/Town Levy | 1,273 | 15.9 | 121 | 114 | 169 |
| School District Levy | 3,765 | 46.9 | 357 | 315 | 405 |
| Miscellaneous District Levy | 297 | 3.7 | 28 | 32 | 175 |
| Total Net Tax Capacity/Market Levy | \$8,025 | 100.0 | \$762 | \$740 | \$1,019 |
| Less Property Tax Credits | 361 | | 34 | 67 | 67 |
| Net Property Taxes Payable | 7,664 | | 727 | 673 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$489,912 | | \$46,503 | \$44,177 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 5,798 | | 550 | 572 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.265 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$6,451 | 44.5% | \$612 | \$590 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 4,201 | 29.0 | 399 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 981 | 6.8 | 93 | 94 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,160 | 8.0 | 110 | 102 | 107 |
| Motor Fuels Tax (Calendar 1998) | 987 | 6.8 | 94 | 137 | 114 |
| Corporate Income Tax (Calendar 1998) | 709 | 4.9 | 67 | 63 | 137 |
| Total State Taxes | \$14,489 | 100.0 | \$1,375 | \$1,374 | \$2,082 |

| I. Major State Aids/Credits | SWIFT | | | MN VALLEY (6W) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$8,557 | 40.0% | \$755 | \$917 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,891 | 18.2 | 343 | 328 | 249 |
| Minnesota Family Investment Program | 94 | 0.4 | 8 | 6 | 18 |
| General Assistance including GAMC | 203 | 0.9 | 18 | 18 | 38 |
| Social Services | 1,668 | 7.8 | 147 | 136 | 116 |
| Miscellaneous | 229 | 1.1 | 20 | 15 | 15 |
| Total | 6,085 | 28.5 | 537 | 504 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,613 | 12.2 | 230 | 235 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 4 | 21 |
| Township Aid | 574 | 2.7 | 51 | 38 | 6 |
| Total | 3,188 | 14.9 | 281 | 277 | 94 |
| Local Government Aid (Calendar 1999) | 1,584 | 7.4 | 140 | 142 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 193 | 0.9 | 17 | 20 | 5 |
| Criminal Justice Aid (Payable 1999) | 47 | 0.2 | 4 | 4 | 6 |
| Community Corrections Funding (1999) | 139 | 0.6 | 12 | 13 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 812 | 3.8 | 72 | 79 | 41 |
| City/Town HACA | 536 | 2.5 | 47 | 58 | 46 |
| School District HACA | 225 | 1.1 | 20 | 12 | 7 |
| Miscellaneous District HACA | 19 | 0.1 | 2 | 2 | 6 |
| Total | 1,593 | 7.4 | 140 | 151 | 100 |
| Total Aids | 21,385 | 100.0 | 1,886 | 2,027 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 334 | 100.0 | 30 | 32 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 334 | 100.0 | 30 | 32 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 227 | 62.8 | 20 | 28 | 16 |
| Regular (Renters) | 130 | 36.0 | 11 | 14 | 22 |
| Targeting Refund | 4 | 1.2 | 0 | 1 | 0 |
| Total Property Tax Refunds | 361 | 100.0 | 32 | 43 | 39 |
| Total Aids/Credits | \$22,080 | 100.0 | \$1,947 | \$2,102 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$3,429 | 39.0% | \$302 | \$322 | \$271 |
| City/Town Levy | 1,284 | 14.6 | 113 | 151 | 169 |
| School District Levy | 3,446 | 39.2 | 304 | 343 | 405 |
| Miscellaneous District Levy | 626 | 7.1 | 55 | 27 | 175 |
| Total Net Tax Capacity/Market Levy | \$8,785 | 100.0 | \$775 | \$843 | \$1,019 |
| Less Property Tax Credits | 334 | | 30 | 32 | 67 |
| Net Property Taxes Payable | 8,451 | | 745 | 810 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$547,960 | | \$48,330 | \$52,889 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 6,371 | | 562 | 590 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.274 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$6,152 | 46.6% | \$543 | \$690 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 2,569 | 19.5 | 227 | 264 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,132 | 8.6 | 100 | 105 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,273 | 9.7 | 112 | 119 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,429 | 10.8 | 126 | 130 | 114 |
| Corporate Income Tax (Calendar 1998) | 634 | 4.8 | 56 | 57 | 137 |
| Total State Taxes | \$13,189 | 100.0 | \$1,163 | \$1,366 | \$2,082 |

| I. Major State Aids/Credits | TODD | | | FIVE (5) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$26,271 | 54.0% | \$1,086 | \$884 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 7,513 | 15.5 | 311 | 292 | 249 |
| Minnesota Family Investment Program | 408 | 0.8 | 17 | 16 | 18 |
| General Assistance including GAMC | 888 | 1.8 | 37 | 37 | 38 |
| Social Services | 2,875 | 5.9 | 119 | 137 | 116 |
| Miscellaneous | 462 | 1.0 | 19 | 16 | 15 |
| Total | 12,145 | 25.0 | 502 | 499 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,417 | 7.0 | 141 | 120 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 7 | 21 |
| Township Aid | 771 | 1.6 | 32 | 14 | 6 |
| Total | 4,188 | 8.6 | 173 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 2,152 | 4.4 | 89 | 66 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 177 | 0.4 | 7 | 3 | 5 |
| Criminal Justice Aid (Payable 1999) | 108 | 0.2 | 4 | 6 | 6 |
| Community Corrections Funding (1999) | 438 | 0.9 | 18 | 16 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,704 | 3.5 | 70 | 46 | 41 |
| City/Town HACA | 767 | 1.6 | 32 | 32 | 46 |
| School District HACA | 645 | 1.3 | 27 | 15 | 7 |
| Miscellaneous District HACA | 10 | 0.0 | 0 | 1 | 6 |
| Total | 3,126 | 6.4 | 129 | 93 | 100 |
| Total Aids | 48,606 | 100.0 | 2,009 | 1,707 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 877 | 100.0 | 36 | 55 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 7 | 4 |
| Total Property Tax Credits | 877 | 100.0 | 36 | 61 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 503 | 69.0 | 21 | 18 | 16 |
| Regular (Renters) | 213 | 29.2 | 9 | 14 | 22 |
| Targeting Refund | 13 | 1.8 | 1 | 0 | 0 |
| Total Property Tax Refunds | 729 | 100.0 | 30 | 32 | 39 |
| Total Aids/Credits | \$50,212 | 100.0 | \$2,076 | \$1,801 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$5,869 | 45.1% | \$243 | \$281 | \$271 |
| City/Town Levy | 2,198 | 16.9 | 91 | 137 | 169 |
| School District Levy | 4,678 | 35.9 | 193 | 364 | 405 |
| Miscellaneous District Levy | 281 | 2.2 | 12 | 19 | 175 |
| Total Net Tax Capacity/Market Levy | \$13,026 | 100.0 | \$538 | \$801 | \$1,019 |
| Less Property Tax Credits | 877 | | 36 | 61 | 67 |
| Net Property Taxes Payable | 12,149 | | 502 | 740 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$689,735 | | \$28,512 | \$47,806 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 7,599 | | 314 | 677 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.565 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$9,258 | 43.5% | \$383 | \$605 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 3,586 | 16.8 | 148 | 437 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,292 | 10.8 | 95 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,320 | 10.9 | 96 | 106 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,911 | 13.7 | 120 | 141 | 114 |
| Corporate Income Tax (Calendar 1998) | 923 | 4.3 | 38 | 56 | 137 |
| Total State Taxes | \$21,290 | 100.0 | \$880 | \$1,443 | \$2,082 |

| I. Major State Aids/Credits | TRAVERSE | | | W CENTRAL (4) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$3,016 | 31.6% | \$716 | \$755 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 2,004 | 21.0 | 476 | 288 | 249 |
| Minnesota Family Investment Program | 41 | 0.4 | 10 | 12 | 18 |
| General Assistance including GAMC | 146 | 1.5 | 35 | 29 | 38 |
| Social Services | 679 | 7.1 | 161 | 134 | 116 |
| Miscellaneous | 57 | 0.6 | 14 | 14 | 15 |
| Total | 2,926 | 30.7 | 695 | 477 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 1,835 | 19.2 | 436 | 137 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 12 | 21 |
| Township Aid | 214 | 2.2 | 51 | 15 | 6 |
| Total | 2,049 | 21.5 | 487 | 164 | 94 |
| Local Government Aid (Calendar 1999) | 675 | 7.1 | 160 | 90 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 47 | 0.5 | 11 | 2 | 5 |
| Criminal Justice Aid (Payable 1999) | 16 | 0.2 | 4 | 5 | 6 |
| Community Corrections Funding (1999) | 45 | 0.5 | 11 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 496 | 5.2 | 118 | 51 | 41 |
| City/Town HACA | 248 | 2.6 | 59 | 35 | 46 |
| School District HACA | 5 | 0.0 | 1 | 12 | 7 |
| Miscellaneous District HACA | 22 | 0.2 | 5 | 3 | 6 |
| Total | 770 | 8.1 | 183 | 100 | 100 |
| Total Aids | 9,545 | 100.0 | 2,266 | 1,609 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 119 | 95.4 | 28 | 48 | 63 |
| Miscellaneous Credits | 6 | 4.6 | 1 | 19 | 4 |
| Total Property Tax Credits | 125 | 100.0 | 30 | 67 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 66 | 60.4 | 16 | 15 | 16 |
| Regular (Renters) | 40 | 37.0 | 10 | 15 | 22 |
| Targeting Refund | 3 | 2.7 | 1 | 0 | 0 |
| Total Property Tax Refunds | 109 | 100.0 | 26 | 30 | 39 |
| Total Aids/Credits | \$9,779 | 100.0 | \$2,322 | \$1,707 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$1,839 | 35.9% | \$437 | \$278 | \$271 |
| City/Town Levy | 679 | 13.3 | 161 | 114 | 169 |
| School District Levy | 2,414 | 47.2 | 573 | 315 | 405 |
| Miscellaneous District Levy | 187 | 3.6 | 44 | 32 | 175 |
| Total Net Tax Capacity/Market Levy | \$5,119 | 100.0 | \$1,215 | \$740 | \$1,019 |
| Less Property Tax Credits | 125 | | 30 | 67 | 67 |
| Net Property Taxes Payable | 4,994 | | 1,186 | 673 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$380,262 | | \$90,281 | \$44,177 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 4,291 | | 1,019 | 572 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.103 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$2,161 | 44.2% | \$513 | \$590 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 918 | 18.8 | 218 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 525 | 10.7 | 125 | 94 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 644 | 13.2 | 153 | 102 | 107 |
| Motor Fuels Tax (Calendar 1998) | 492 | 10.1 | 117 | 137 | 114 |
| Corporate Income Tax (Calendar 1998) | 146 | 3.0 | 35 | 63 | 137 |
| Total State Taxes | \$4,885 | 100.0 | \$1,160 | \$1,374 | \$2,082 |

| I. Major State Aids/Credits | WABASHA | | | SE MN (10) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$23,158 | 60.1% | \$1,097 | \$718 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 4,864 | 12.6 | 230 | 213 | 249 |
| Minnesota Family Investment Program | 73 | 0.2 | 3 | 9 | 18 |
| General Assistance including GAMC | 308 | 0.8 | 15 | 25 | 38 |
| Social Services | 1,824 | 4.7 | 86 | 108 | 116 |
| Miscellaneous | 205 | 0.5 | 10 | 13 | 15 |
| Total | 7,272 | 18.9 | 344 | 369 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,447 | 8.9 | 163 | 92 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 16 | 21 |
| Township Aid | 190 | 0.5 | 9 | 10 | 6 |
| Total | 3,637 | 9.4 | 172 | 117 | 94 |
| Local Government Aid (Calendar 1999) | 1,922 | 5.0 | 91 | 96 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 102 | 0.3 | 5 | 7 | 5 |
| Criminal Justice Aid (Payable 1999) | 95 | 0.2 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 219 | 0.6 | 10 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 967 | 2.5 | 46 | 44 | 41 |
| City/Town HACA | 975 | 2.5 | 46 | 50 | 46 |
| School District HACA | 200 | 0.5 | 9 | 7 | 7 |
| Miscellaneous District HACA | 8 | 0.0 | 0 | 0 | 6 |
| Total | 2,151 | 5.6 | 102 | 101 | 100 |
| Total Aids | 38,556 | 100.0 | 1,826 | 1,425 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,244 | 100.0 | 59 | 58 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 1,244 | 100.0 | 59 | 59 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 473 | 64.8 | 22 | 16 | 16 |
| Regular (Renters) | 249 | 34.1 | 12 | 16 | 22 |
| Targeting Refund | 8 | 1.1 | 0 | 0 | 0 |
| Total Property Tax Refunds | 729 | 100.0 | 35 | 32 | 39 |
| Total Aids/Credits | \$40,530 | 100.0 | \$1,919 | \$1,516 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$5,591 | 40.0% | \$265 | \$241 | \$271 |
| City/Town Levy | 2,334 | 16.7 | 111 | 154 | 169 |
| School District Levy | 5,521 | 39.5 | 261 | 358 | 405 |
| Miscellaneous District Levy | 548 | 3.9 | 26 | 30 | 175 |
| Total Net Tax Capacity/Market Levy | \$13,995 | 100.0 | \$663 | \$783 | \$1,019 |
| Less Property Tax Credits | 1,244 | | 59 | 59 | 67 |
| Net Property Taxes Payable | 12,751 | | 604 | 724 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$887,577 | | \$42,029 | \$41,372 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 10,380 | | 492 | 581 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.222 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$15,793 | 56.4% | \$748 | \$886 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 4,196 | 15.0 | 199 | 398 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 2,178 | 7.8 | 103 | 96 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,330 | 8.3 | 110 | 105 | 107 |
| Motor Fuels Tax (Calendar 1998) | 2,095 | 7.5 | 99 | 118 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,426 | 5.1 | 68 | 110 | 137 |
| Total State Taxes | \$28,019 | 100.0 | \$1,327 | \$1,714 | \$2,082 |

| I. Major State Aids/Credits | WADENA | | | FIVE (5) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$17,104 | 53.7% | \$1,277 | \$884 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 5,988 | 18.8 | 447 | 292 | 249 |
| Minnesota Family Investment Program | 205 | 0.6 | 15 | 16 | 18 |
| General Assistance including GAMC | 559 | 1.8 | 42 | 37 | 38 |
| Social Services | 2,317 | 7.3 | 173 | 137 | 116 |
| Miscellaneous | 225 | 0.7 | 17 | 16 | 15 |
| Total | 9,294 | 29.2 | 694 | 499 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,553 | 8.0 | 191 | 120 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 7 | 21 |
| Township Aid | 217 | 0.7 | 16 | 14 | 6 |
| Total | 2,770 | 8.7 | 207 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 1,122 | 3.5 | 84 | 66 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 111 | 0.4 | 8 | 3 | 5 |
| Criminal Justice Aid (Payable 1999) | 68 | 0.2 | 5 | 6 | 6 |
| Community Corrections Funding (1999) | 287 | 0.9 | 21 | 16 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 485 | 1.5 | 36 | 46 | 41 |
| City/Town HACA | 396 | 1.2 | 30 | 32 | 46 |
| School District HACA | 179 | 0.6 | 13 | 15 | 7 |
| Miscellaneous District HACA | 6 | 0.0 | 0 | 1 | 6 |
| Total | 1,065 | 3.3 | 79 | 93 | 100 |
| Total Aids | 31,822 | 100.0 | 2,375 | 1,707 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 492 | 100.0 | 37 | 55 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 7 | 4 |
| Total Property Tax Credits | 492 | 100.0 | 37 | 61 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 333 | 62.2 | 25 | 18 | 16 |
| Regular (Renters) | 194 | 36.4 | 15 | 14 | 22 |
| Targeting Refund | 7 | 1.4 | 1 | 0 | 0 |
| Total Property Tax Refunds | 534 | 100.0 | 40 | 32 | 39 |
| Total Aids/Credits | \$32,848 | 100.0 | \$2,452 | \$1,801 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$3,531 | 45.9% | \$264 | \$281 | \$271 |
| City/Town Levy | 1,338 | 17.4 | 100 | 137 | 169 |
| School District Levy | 2,699 | 35.1 | 201 | 364 | 405 |
| Miscellaneous District Levy | 124 | 1.6 | 9 | 19 | 175 |
| Total Net Tax Capacity/Market Levy | \$7,691 | 100.0 | \$574 | \$801 | \$1,019 |
| Less Property Tax Credits | 492 | | 37 | 61 | 67 |
| Net Property Taxes Payable | 7,199 | | 537 | 740 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$339,992 | | \$25,376 | \$47,806 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 4,323 | | 323 | 677 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.639 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$6,962 | 39.5% | \$520 | \$605 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 5,591 | 31.7 | 417 | 437 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,318 | 7.5 | 98 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,395 | 7.9 | 104 | 106 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,609 | 9.1 | 120 | 141 | 114 |
| Corporate Income Tax (Calendar 1998) | 751 | 4.3 | 56 | 56 | 137 |
| Total State Taxes | \$17,626 | 100.0 | \$1,316 | \$1,443 | \$2,082 |

| I. Major State Aids/Credits | WASECA | | | NINE (9) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$17,371 | 57.0% | \$895 | \$663 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,637 | 11.9 | 187 | 227 | 249 |
| Minnesota Family Investment Program | 165 | 0.5 | 9 | 7 | 18 |
| General Assistance including GAMC | 459 | 1.5 | 24 | 18 | 38 |
| Social Services | 1,366 | 4.5 | 70 | 114 | 116 |
| Miscellaneous | 178 | 0.6 | 9 | 11 | 15 |
| Total | 5,805 | 19.0 | 299 | 378 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,400 | 7.9 | 124 | 115 | 67 |
| Municipal Aid | 242 | 0.8 | 12 | 14 | 21 |
| Township Aid | 137 | 0.5 | 7 | 11 | 6 |
| Total | 2,779 | 9.1 | 143 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 2,058 | 6.8 | 106 | 119 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 32 | 0.1 | 2 | 5 | 5 |
| Criminal Justice Aid (Payable 1999) | 88 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 251 | 0.8 | 13 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,361 | 4.5 | 70 | 53 | 41 |
| City/Town HACA | 716 | 2.4 | 37 | 47 | 46 |
| School District HACA | 10 | 0.0 | 0 | 7 | 7 |
| Miscellaneous District HACA | 12 | 0.0 | 1 | 1 | 6 |
| Total | 2,099 | 6.9 | 108 | 108 | 100 |
| Total Aids | 30,483 | 100.0 | 1,571 | 1,433 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 1,022 | 89.0 | 53 | 50 | 63 |
| Miscellaneous Credits | 126 | 11.0 | 6 | 2 | 4 |
| Total Property Tax Credits | 1,147 | 100.0 | 59 | 52 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 474 | 61.9 | 24 | 20 | 16 |
| Regular (Renters) | 274 | 35.8 | 14 | 15 | 22 |
| Targeting Refund | 18 | 2.3 | 1 | 0 | 0 |
| Total Property Tax Refunds | 766 | 100.0 | 39 | 36 | 39 |
| Total Aids/Credits | \$32,396 | 100.0 | \$1,670 | \$1,521 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$5,395 | 35.2% | \$278 | \$260 | \$271 |
| City/Town Levy | 2,290 | 14.9 | 118 | 142 | 169 |
| School District Levy | 7,565 | 49.4 | 390 | 333 | 405 |
| Miscellaneous District Levy | 72 | 0.5 | 4 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$15,322 | 100.0 | \$790 | \$762 | \$1,019 |
| Less Property Tax Credits | 1,147 | | 59 | 52 | 67 |
| Net Property Taxes Payable | 14,174 | | 731 | 710 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$905,165 | | \$46,651 | \$47,665 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 10,610 | | 547 | 600 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.264 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$12,377 | 48.0% | \$638 | \$746 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 6,180 | 24.0 | 319 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,866 | 7.2 | 96 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 2,005 | 7.8 | 103 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,765 | 6.8 | 91 | 114 | 114 |
| Corporate Income Tax (Calendar 1998) | 1,576 | 6.1 | 81 | 80 | 137 |
| Total State Taxes | \$25,769 | 100.0 | \$1,328 | \$1,536 | \$2,082 |

| I. Major State Aids/Credits | WASHINGTON | | | METRO (11) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$130,507 | 64.9% | \$657 | \$664 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 20,721 | 10.3 | 104 | 246 | 249 |
| Minnesota Family Investment Program | 1,106 | 0.6 | 6 | 24 | 18 |
| General Assistance including GAMC | 2,057 | 1.0 | 10 | 46 | 38 |
| Social Services | 10,581 | 5.3 | 53 | 113 | 116 |
| Miscellaneous | 1,213 | 0.6 | 6 | 16 | 15 |
| Total | 35,678 | 17.7 | 180 | 444 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 4,997 | 2.5 | 25 | 22 | 67 |
| Municipal Aid | 4,499 | 2.2 | 23 | 27 | 21 |
| Township Aid | 121 | 0.1 | 1 | 0 | 6 |
| Total | 9,617 | 4.8 | 48 | 49 | 94 |
| Local Government Aid (Calendar 1999) | 4,269 | 2.1 | 21 | 65 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 2 | 0.0 | 0 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 957 | 0.5 | 5 | 7 | 6 |
| Community Corrections Funding (1999) | 1,954 | 1.0 | 10 | 13 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 7,813 | 3.9 | 39 | 34 | 41 |
| City/Town HACA | 7,299 | 3.6 | 37 | 49 | 46 |
| School District HACA | 1,112 | 0.6 | 6 | 5 | 7 |
| Miscellaneous District HACA | 1,823 | 0.9 | 9 | 10 | 6 |
| Total | 18,046 | 9.0 | 91 | 98 | 100 |
| Total Aids | 201,028 | 100.0 | 1,012 | 1,341 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 16,359 | 99.6 | 82 | 72 | 63 |
| Miscellaneous Credits | 67 | 0.4 | 0 | 0 | 4 |
| Total Property Tax Credits | 16,426 | 100.0 | 83 | 72 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 2,775 | 49.0 | 14 | 16 | 16 |
| Regular (Renters) | 2,787 | 49.2 | 14 | 28 | 22 |
| Targeting Refund | 99 | 1.7 | 0 | 0 | 0 |
| Total Property Tax Refunds | 5,661 | 100.0 | 29 | 45 | 39 |
| Total Aids/Credits | \$223,115 | 100.0 | \$1,123 | \$1,458 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$40,437 | 19.5% | \$204 | \$271 | \$271 |
| City/Town Levy | 33,009 | 15.9 | 166 | 195 | 169 |
| School District Levy | 93,352 | 45.0 | 470 | 465 | 405 |
| Miscellaneous District Levy | 40,643 | 19.6 | 205 | 298 | 175 |
| Total Net Tax Capacity/Market Levy | \$207,442 | 100.0 | \$1,044 | \$1,228 | \$1,019 |
| Less Property Tax Credits | 16,426 | | 83 | 72 | 67 |
| Net Property Taxes Payable | 191,016 | | 962 | 1,156 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$9,942,217 | | \$50,060 | \$49,123 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 157,372 | | 792 | 881 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.103 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$277,144 | 63.7% | \$1,395 | \$1,389 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 83,343 | 19.2 | 420 | 693 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 17,788 | 4.1 | 90 | 92 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 20,968 | 4.8 | 106 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 20,630 | 4.7 | 104 | 103 | 114 |
| Corporate Income Tax (Calendar 1998) | 15,147 | 3.5 | 76 | 187 | 137 |
| Total State Taxes | \$435,019 | 100.0 | \$2,190 | \$2,571 | \$2,082 |

| I. Major State Aids/Credits | WATONWAN | | | NINE (9) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$9,484 | 45.0% | \$815 | \$663 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,812 | 18.1 | 327 | 227 | 249 |
| Minnesota Family Investment Program | 104 | 0.5 | 9 | 7 | 18 |
| General Assistance including GAMC | 297 | 1.4 | 26 | 18 | 38 |
| Social Services | 1,572 | 7.5 | 135 | 114 | 116 |
| Miscellaneous | 170 | 0.8 | 15 | 11 | 15 |
| Total | 5,955 | 28.2 | 512 | 378 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,073 | 9.8 | 178 | 115 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 14 | 21 |
| Township Aid | 221 | 1.0 | 19 | 11 | 6 |
| Total | 2,294 | 10.9 | 197 | 140 | 94 |
| Local Government Aid (Calendar 1999) | 1,452 | 6.9 | 125 | 119 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 13 | 0.1 | 1 | 5 | 5 |
| Criminal Justice Aid (Payable 1999) | 57 | 0.3 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 298 | 1.4 | 26 | 15 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 942 | 4.5 | 81 | 53 | 41 |
| City/Town HACA | 467 | 2.2 | 40 | 47 | 46 |
| School District HACA | 116 | 0.5 | 10 | 7 | 7 |
| Miscellaneous District HACA | 8 | 0.0 | 1 | 1 | 6 |
| Total | 1,533 | 7.3 | 132 | 108 | 100 |
| Total Aids | 21,086 | 100.0 | 1,811 | 1,433 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 363 | 100.0 | 31 | 50 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 2 | 4 |
| Total Property Tax Credits | 363 | 100.0 | 31 | 52 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 285 | 67.6 | 24 | 20 | 16 |
| Regular (Renters) | 131 | 31.0 | 11 | 15 | 22 |
| Targeting Refund | 6 | 1.4 | 1 | 0 | 0 |
| Total Property Tax Refunds | 421 | 100.0 | 36 | 36 | 39 |
| Total Aids/Credits | \$21,870 | 100.0 | \$1,878 | \$1,521 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$3,976 | 44.7% | \$341 | \$260 | \$271 |
| City/Town Levy | 1,376 | 15.5 | 118 | 142 | 169 |
| School District Levy | 3,463 | 39.0 | 297 | 333 | 405 |
| Miscellaneous District Levy | 69 | 0.8 | 6 | 26 | 175 |
| Total Net Tax Capacity/Market Levy | \$8,884 | 100.0 | \$763 | \$762 | \$1,019 |
| Less Property Tax Credits | 363 | | 31 | 52 | 67 |
| Net Property Taxes Payable | 8,522 | | 732 | 710 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$608,738 | | \$52,284 | \$47,665 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 6,776 | | 582 | 600 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.178 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$6,680 | 46.8% | \$574 | \$746 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 2,774 | 19.4 | 238 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,219 | 8.5 | 105 | 98 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,323 | 9.3 | 114 | 108 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,639 | 11.5 | 141 | 114 | 114 |
| Corporate Income Tax (Calendar 1998) | 644 | 4.5 | 55 | 80 | 137 |
| Total State Taxes | \$14,278 | 100.0 | \$1,226 | \$1,536 | \$2,082 |

| I. Major State Aids/Credits | WILKIN | | | W CENTRAL (4) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$5,374 | 35.7% | \$734 | \$755 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 2,541 | 16.9 | 347 | 288 | 249 |
| Minnesota Family Investment Program | 92 | 0.6 | 13 | 12 | 18 |
| General Assistance including GAMC | 108 | 0.7 | 15 | 29 | 38 |
| Social Services | 1,161 | 7.7 | 159 | 134 | 116 |
| Miscellaneous | 73 | 0.5 | 10 | 14 | 15 |
| Total | 3,974 | 26.4 | 543 | 477 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,705 | 17.9 | 370 | 137 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 12 | 21 |
| Township Aid | 335 | 2.2 | 46 | 15 | 6 |
| Total | 3,040 | 20.2 | 415 | 164 | 94 |
| Local Government Aid (Calendar 1999) | 1,257 | 8.3 | 172 | 90 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 30 | 0.2 | 4 | 2 | 5 |
| Criminal Justice Aid (Payable 1999) | 41 | 0.3 | 6 | 5 | 6 |
| Community Corrections Funding (1999) | 72 | 0.5 | 10 | 17 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 840 | 5.6 | 115 | 51 | 41 |
| City/Town HACA | 223 | 1.5 | 30 | 35 | 46 |
| School District HACA | 191 | 1.3 | 26 | 12 | 7 |
| Miscellaneous District HACA | 31 | 0.2 | 4 | 3 | 6 |
| Total | 1,284 | 8.5 | 175 | 100 | 100 |
| Total Aids | 15,072 | 100.0 | 2,059 | 1,609 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 266 | 88.2 | 36 | 48 | 63 |
| Miscellaneous Credits | 36 | 11.8 | 5 | 19 | 4 |
| Total Property Tax Credits | 302 | 100.0 | 41 | 67 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 72 | 53.5 | 10 | 15 | 16 |
| Regular (Renters) | 60 | 45.0 | 8 | 15 | 22 |
| Targeting Refund | 2 | 1.5 | 0 | 0 | 0 |
| Total Property Tax Refunds | 134 | 100.0 | 18 | 30 | 39 |
| Total Aids/Credits | \$15,507 | 100.0 | \$2,119 | \$1,707 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$2,739 | 40.2% | \$374 | \$278 | \$271 |
| City/Town Levy | 639 | 9.4 | 87 | 114 | 169 |
| School District Levy | 3,283 | 48.2 | 449 | 315 | 405 |
| Miscellaneous District Levy | 151 | 2.2 | 21 | 32 | 175 |
| Total Net Tax Capacity/Market Levy | \$6,812 | 100.0 | \$931 | \$740 | \$1,019 |
| Less Property Tax Credits | 302 | | 41 | 67 | 67 |
| Net Property Taxes Payable | 6,511 | | 890 | 673 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$529,620 | | \$72,362 | \$44,177 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 6,160 | | 842 | 572 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.017 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$4,626 | 48.0% | \$632 | \$590 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 1,298 | 13.5 | 177 | 388 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 751 | 7.8 | 103 | 94 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 878 | 9.1 | 120 | 102 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,752 | 18.2 | 239 | 137 | 114 |
| Corporate Income Tax (Calendar 1998) | 330 | 3.4 | 45 | 63 | 137 |
| Total State Taxes | \$9,635 | 100.0 | \$1,316 | \$1,374 | \$2,082 |

| I. Major State Aids/Credits | WINONA | | | SE MN (10) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$28,692 | 45.7% | \$579 | \$718 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 10,000 | 15.9 | 202 | 213 | 249 |
| Minnesota Family Investment Program | 408 | 0.7 | 8 | 9 | 18 |
| General Assistance including GAMC | 937 | 1.5 | 19 | 25 | 38 |
| Social Services | 5,521 | 8.8 | 111 | 108 | 116 |
| Miscellaneous | 593 | 0.9 | 12 | 13 | 15 |
| Total | 17,459 | 27.8 | 352 | 369 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 3,427 | 5.5 | 69 | 92 | 67 |
| Municipal Aid | 722 | 1.2 | 15 | 16 | 21 |
| Township Aid | 284 | 0.5 | 6 | 10 | 6 |
| Total | 4,433 | 7.1 | 89 | 117 | 94 |
| Local Government Aid (Calendar 1999) | 6,390 | 10.2 | 129 | 96 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 214 | 0.3 | 4 | 7 | 5 |
| Criminal Justice Aid (Payable 1999) | 250 | 0.4 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 788 | 1.3 | 16 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 1,778 | 2.8 | 36 | 44 | 41 |
| City/Town HACA | 2,570 | 4.1 | 52 | 50 | 46 |
| School District HACA | 162 | 0.3 | 3 | 7 | 7 |
| Miscellaneous District HACA | 19 | 0.0 | 0 | 0 | 6 |
| Total | 4,529 | 7.2 | 91 | 101 | 100 |
| Total Aids | 62,755 | 100.0 | 1,266 | 1,425 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 2,667 | 97.7 | 54 | 58 | 63 |
| Miscellaneous Credits | 63 | 2.3 | 1 | 0 | 4 |
| Total Property Tax Credits | 2,730 | 100.0 | 55 | 59 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 596 | 41.1 | 12 | 16 | 16 |
| Regular (Renters) | 847 | 58.4 | 17 | 16 | 22 |
| Targeting Refund | 7 | 0.5 | 0 | 0 | 0 |
| Total Property Tax Refunds | 1,449 | 100.0 | 29 | 32 | 39 |
| Total Aids/Credits | \$66,935 | 100.0 | \$1,350 | \$1,516 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$9,278 | 31.3% | \$187 | \$241 | \$271 |
| City/Town Levy | 6,593 | 22.2 | 133 | 154 | 169 |
| School District Levy | 12,304 | 41.5 | 248 | 358 | 405 |
| Miscellaneous District Levy | 1,469 | 5.0 | 30 | 30 | 175 |
| Total Net Tax Capacity/Market Levy | \$29,645 | 100.0 | \$598 | \$783 | \$1,019 |
| Less Property Tax Credits | 2,730 | | 55 | 59 | 67 |
| Net Property Taxes Payable | 26,914 | | 543 | 724 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$1,691,117 | | \$34,112 | \$41,372 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 23,753 | | 479 | 581 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.124 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$33,233 | 48.7% | \$670 | \$886 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 15,006 | 22.0 | 303 | 398 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 4,228 | 6.2 | 85 | 96 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 4,555 | 6.7 | 92 | 105 | 107 |
| Motor Fuels Tax (Calendar 1998) | 6,067 | 8.9 | 122 | 118 | 114 |
| Corporate Income Tax (Calendar 1998) | 5,207 | 7.6 | 105 | 110 | 137 |
| Total State Taxes | \$68,297 | 100.0 | \$1,378 | \$1,714 | \$2,082 |

| I. Major State Aids/Credits | WRIGHT | | | CENTRAL MN (7W) | STATE |
|---|------------------|--------------|----------------|-----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$72,642 | 64.6% | \$828 | \$801 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 12,800 | 11.4 | 146 | 155 | 249 |
| Minnesota Family Investment Program | 452 | 0.4 | 5 | 8 | 18 |
| General Assistance including GAMC | 1,296 | 1.2 | 15 | 17 | 38 |
| Social Services | 6,899 | 6.1 | 79 | 80 | 116 |
| Miscellaneous | 869 | 0.8 | 10 | 11 | 15 |
| Total | 22,317 | 19.8 | 254 | 270 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 5,244 | 4.7 | 60 | 51 | 67 |
| Municipal Aid | 1,210 | 1.1 | 14 | 14 | 21 |
| Township Aid | 585 | 0.5 | 7 | 4 | 6 |
| Total | 7,039 | 6.3 | 80 | 69 | 94 |
| Local Government Aid (Calendar 1999) | 3,184 | 2.8 | 36 | 52 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 21 | 0.0 | 0 | 1 | 5 |
| Criminal Justice Aid (Payable 1999) | 404 | 0.4 | 5 | 5 | 6 |
| Community Corrections Funding (1999) | 1,004 | 0.9 | 11 | 14 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 2,266 | 2.0 | 26 | 30 | 41 |
| City/Town HACA | 2,669 | 2.4 | 30 | 36 | 46 |
| School District HACA | 821 | 0.7 | 9 | 12 | 7 |
| Miscellaneous District HACA | 164 | 0.1 | 2 | 2 | 6 |
| Total | 5,920 | 5.3 | 67 | 80 | 100 |
| Total Aids | 112,532 | 100.0 | 1,282 | 1,291 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 6,118 | 99.6 | 70 | 60 | 63 |
| Miscellaneous Credits | 27 | 0.4 | 0 | 0 | 4 |
| Total Property Tax Credits | 6,146 | 100.0 | 70 | 60 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 1,314 | 51.4 | 15 | 14 | 16 |
| Regular (Renters) | 1,211 | 47.4 | 14 | 17 | 22 |
| Targeting Refund | 32 | 1.2 | 0 | 0 | 0 |
| Total Property Tax Refunds | 2,558 | 100.0 | 29 | 31 | 39 |
| Total Aids/Credits | \$121,235 | 100.0 | \$1,381 | \$1,382 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$18,571 | 24.7% | \$212 | \$225 | \$271 |
| City/Town Levy | 15,204 | 20.2 | 173 | 160 | 169 |
| School District Levy | 37,444 | 49.7 | 427 | 381 | 405 |
| Miscellaneous District Levy | 4,081 | 5.4 | 46 | 48 | 175 |
| Total Net Tax Capacity/Market Levy | \$75,300 | 100.0 | \$858 | \$814 | \$1,019 |
| Less Property Tax Credits | 6,146 | | 70 | 60 | 67 |
| Net Property Taxes Payable | 69,154 | | 788 | 754 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$3,894,710 | | \$44,369 | \$39,617 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 60,379 | | 688 | 641 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.111 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$78,715 | 55.6% | \$897 | \$798 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 27,484 | 19.4 | 313 | 434 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 8,553 | 6.0 | 97 | 91 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 9,595 | 6.8 | 109 | 101 | 107 |
| Motor Fuels Tax (Calendar 1998) | 12,051 | 8.5 | 137 | 121 | 114 |
| Corporate Income Tax (Calendar 1998) | 5,146 | 3.6 | 59 | 83 | 137 |
| Total State Taxes | \$141,543 | 100.0 | \$1,612 | \$1,628 | \$2,082 |

| I. Major State Aids/Credits | YELLOW MEDICINE | | | MN VALLEY (6W) | STATE |
|---|------------------|--------------|----------------|----------------|----------------|
| | Amount (000s) | Percent | Per Capita | Per Capita | Per Capita |
| A. Aids to Local Governments | | | | | |
| Education Aid (1998-1999) | \$9,518 | 43.8% | \$828 | \$917 | \$722 |
| Human Services Aid (Calendar 1998) | | | | | |
| Medical Assistance | 3,638 | 16.8 | 317 | 328 | 249 |
| Minnesota Family Investment Program | 55 | 0.3 | 5 | 6 | 18 |
| General Assistance including GAMC | 145 | 0.7 | 13 | 18 | 38 |
| Social Services | 1,492 | 6.9 | 130 | 136 | 116 |
| Miscellaneous | 172 | 0.8 | 15 | 15 | 15 |
| Total | 5,502 | 25.3 | 479 | 504 | 435 |
| Highway Aid (Calendar 1999) | | | | | |
| County Aid | 2,729 | 12.6 | 237 | 235 | 67 |
| Municipal Aid | 0 | 0.0 | 0 | 4 | 21 |
| Township Aid | 409 | 1.9 | 36 | 38 | 6 |
| Total | 3,138 | 14.5 | 273 | 277 | 94 |
| Local Government Aid (Calendar 1999) | 1,650 | 7.6 | 144 | 142 | 79 |
| Disparity Reduction Aid (Calendar 1999) | 107 | 0.5 | 9 | 20 | 5 |
| Criminal Justice Aid (Payable 1999) | 53 | 0.2 | 5 | 4 | 6 |
| Community Corrections Funding (1999) | 147 | 0.7 | 13 | 13 | 14 |
| HACA (Payable 1999) | | | | | |
| County HACA | 929 | 4.3 | 81 | 79 | 41 |
| City/Town HACA | 579 | 2.7 | 50 | 58 | 46 |
| School District HACA | 73 | 0.3 | 6 | 12 | 7 |
| Miscellaneous District HACA | 21 | 0.1 | 2 | 2 | 6 |
| Total | 1,602 | 7.4 | 139 | 151 | 100 |
| Total Aids | 21,717 | 100.0 | 1,890 | 2,027 | 1,456 |
| B. Property Tax Credits (Payable 1999) | | | | | |
| Education Homestead Credit | 378 | 100.0 | 33 | 32 | 63 |
| Miscellaneous Credits | 0 | 0.0 | 0 | 0 | 4 |
| Total Property Tax Credits | 378 | 100.0 | 33 | 32 | 67 |
| C. Property Tax Refunds (98 filed 99) | | | | | |
| Regular (Homeowners) | 316 | 74.1 | 27 | 28 | 16 |
| Regular (Renters) | 105 | 24.5 | 9 | 14 | 22 |
| Targeting Refund | 6 | 1.4 | 1 | 1 | 0 |
| Total Property Tax Refunds | 426 | 100.0 | 37 | 43 | 39 |
| Total Aids/Credits | \$22,521 | 100.0 | \$1,960 | \$2,102 | \$1,562 |
| II. Property Tax Data | | | | | |
| A. Property Tax Levy (Payable 1999) | | | | | |
| County Levy | \$4,572 | 45.1% | \$398 | \$322 | \$271 |
| City/Town Levy | 1,692 | 16.7 | 147 | 151 | 169 |
| School District Levy | 3,590 | 35.4 | 312 | 343 | 405 |
| Miscellaneous District Levy | 282 | 2.8 | 25 | 27 | 175 |
| Total Net Tax Capacity/Market Levy | \$10,136 | 100.0 | \$882 | \$843 | \$1,019 |
| Less Property Tax Credits | 378 | | 33 | 32 | 67 |
| Net Property Taxes Payable | 9,758 | | 849 | 810 | 952 |
| B. Property Valuation | | | | | |
| Market Valuation (1998 Assessment) | \$623,981 | | \$54,292 | \$52,889 | \$46,015 |
| Net Tax Capacity (1998 Assessment) | 6,617 | | 576 | 590 | 744 |
| C. Average NTC Tax Rate (Payable 1999) | 1.396 | | | | |
| III. Major State Taxes | | | | | |
| Individual Income Tax (1998 filed 1999) | \$6,273 | 46.8% | \$546 | \$690 | \$1,077 |
| Sales/Use Tax (Calendar 1998) | 2,398 | 17.9 | 209 | 264 | 553 |
| Motor Vehicle Sales Tax (Calendar 1998) | 1,219 | 9.1 | 106 | 105 | 94 |
| Motor Vehicle License Tax (Calendar 1998) | 1,375 | 10.3 | 120 | 119 | 107 |
| Motor Fuels Tax (Calendar 1998) | 1,431 | 10.7 | 124 | 130 | 114 |
| Corporate Income Tax (Calendar 1998) | 720 | 5.4 | 63 | 57 | 137 |
| Total State Taxes | \$13,416 | 100.0 | \$1,167 | \$1,366 | \$2,082 |

Appendices

- A. **Education Aids** by Home County by School District, 1998/1999 School Year
- B. **Selected Taxes** That are Not Entirely Allocated to Minnesota Counties
- C. **1998 Personal Income** by County
- D. **1998 Personal Income** by Economic Development Region

Appendix A

Education Aids by Home County by School District 1998/1999 School Year*

| County | School District | Education Aid | County | School District | Education Aid | County | School District | Education Aid |
|------------|-----------------|---------------|----------|-----------------|---------------|------------|-----------------|---------------|
| Aitkin | 1 | \$4,805,281 | Brown | 81 | \$571,635 | Clay | 146 | \$3,323,301 |
| | 2 | 2,437,947 | | 84 | 2,530,102 | | 150 | 4,742,285 |
| | 4 | 2,311,711 | | 85 | 3,092,482 | | 152 | 28,272,364 |
| | | | | 88 | 11,374,721 | | 914 | 1,520,747 |
| | Total | 9,554,939 | | Total | 17,568,939 | | 2164 | 6,094,410 |
| Anoka | 11 | 176,462,792 | Carlton | 91 | 3,470,554 | Clearwater | Total | 43,953,107 |
| | 12 | 29,768,974 | | 93 | 3,339,146 | | 162 | 6,159,510 |
| | 13 | 10,670,100 | | 94 | 12,251,700 | | 2311 | 2,103,610 |
| | 14 | 10,401,423 | | 95 | 1,845,981 | Total | | |
| | 15 | 26,731,013 | | 97 | 3,706,887 | | 8,263,120 | |
| | 16 | 14,495,676 | | 99 | 5,371,984 | | | |
| | Total | 268,529,978 | | 100 | 1,819,143 | Cook | 166 | 1,345,570 |
| Becker | 21 | 1,047,480 | Carver | Total | 31,805,395 | Total | | 1,345,570 |
| | 22 | 13,288,703 | | 108 | 4,883,138 | | 173 | 2,505,508 |
| | 23 | 6,765,374 | | 110 | 7,015,514 | | 175 | 990,144 |
| | 24 | 1,706,594 | | 111 | 5,404,211 | Total | 177 | 5,010,573 |
| | 25 | 630,847 | | 112 | 28,716,246 | | | |
| | Total | 23,438,997 | | Total | 46,019,109 | | 8,506,225 | |
| Beltrami | 31 | 27,598,070 | Cass | 113 | 3,026,828 | Crow Wing | 181 | 29,600,377 |
| | 32 | 4,956,248 | | 115 | 6,890,155 | | 182 | 5,086,848 |
| | 36 | 2,315,805 | | 116 | 1,923,565 | | 186 | 665,447 |
| | 38 | 10,013,883 | | 118 | 1,490,625 | Total | | 35,352,672 |
| | Total | 44,884,006 | | 2174 | 5,021,668 | | | |
| Benton | 47 | 15,068,533 | Chippewa | Total | 18,352,841 | Dakota | 6 | 15,280,887 |
| | 51 | 8,721,686 | | 129 | 8,187,784 | | 191 | 43,645,651 |
| | Total | 23,790,220 | | 2180 | 4,030,086 | | 192 | 19,999,151 |
| Big Stone | 62 | 3,750,594 | Chisago | Total | 12,217,870 | | 194 | 33,808,661 |
| | 2888 | 2,698,368 | | 138 | 16,774,988 | | 195 | 1,480,551 |
| | | | | 139 | 4,275,580 | | 196 | 101,870,621 |
| | Total | 6,448,961 | | 323 | 149,904 | | 197 | 10,206,575 |
| Blue Earth | 75 | 3,124,440 | Total | 2144 | 13,628,752 | | 199 | 16,822,923 |
| | 77 | 24,583,083 | | | | | 200 | 21,579,740 |
| | 2071 | 4,435,324 | | | | Total | | 264,694,760 |
| | 2135 | 5,158,844 | | | | | 203 | 4,084,886 |
| | Total | 37,301,691 | | | | | 204 | 7,825,846 |
| | | | | | | Dodge | 2125 | 5,063,727 |
| | | | | | | | | |
| | | | | | | | Total | 16,974,459 |

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

**Education Aids by Home County by School District
1998/1999 School Year**

| County | School District | Education Aid | County | School District | Education Aid | County | School District | Education Aid |
|-----------|-----------------|---------------|----------|-----------------|---------------|-------------------|-----------------|---------------|
| Douglas | 206 | \$15,462,467 | Hennepin | 1 | \$268,708,665 | Kandiyohi | 345 | \$7,634,761 |
| | 207 | 1,652,668 | | 270 | 11,164,693 | | 347 | 22,599,517 |
| | 208 | 1,187,202 | | 271 | 26,257,324 | | 815 | 105,510 |
| | 213 | 3,176,514 | | 272 | 24,445,425 | | Total | 30,339,788 |
| | Total | 21,478,851 | | 273 | 6,664,889 | Kittson | 356 | 1,150,473 |
| Faribault | 2134 | 4,378,219 | | 276 | 19,732,704 | | 2171 | 927,464 |
| | 2860 | 6,297,693 | | 277 | 5,192,977 | | 2358 | 1,833,395 |
| | Total | 10,675,912 | | 278 | 5,696,348 | | Total | 3,911,331 |
| | | | | 279 | 90,492,809 | Koochiching | 361 | 7,610,405 |
| Fillmore | 229 | 1,903,555 | | 280 | 12,610,398 | | 362 | 1,961,180 |
| | 238 | 1,890,367 | | 281 | 52,670,325 | | 363 | 3,579,932 |
| | 239 | 3,475,722 | | 282 | 4,796,665 | | Total | 13,151,517 |
| | 2137 | 4,872,832 | | 283 | 10,162,234 | Lac Qui Parle | 371 | 609,562 |
| | 2198 | 3,620,114 | | 284 | 13,547,558 | | 378 | 2,807,881 |
| Freeborn | Total | 15,762,590 | | 286 | 7,296,410 | | 2853 | 5,860,186 |
| | 241 | 18,653,340 | Houston | Total | 559,439,422 | | Total | 9,277,628 |
| | 242 | 1,995,978 | | 294 | 2,001,541 | Lake | 381 | 9,058,513 |
| | 2886 | 2,390,184 | | 297 | 1,832,064 | | Total | 9,058,513 |
| Goodhue | Total | 23,039,503 | Hubbard | 299 | 4,691,748 | Lake of the Woods | 390 | 4,027,294 |
| | 252 | 5,664,553 | | 300 | 7,370,533 | | Total | 4,027,294 |
| | 253 | 2,705,709 | | Total | 15,895,887 | LeSueur | 391 | 1,598,874 |
| | 255 | 5,867,150 | Isanti | 306 | 1,725,071 | | 392 | 4,039,510 |
| | 256 | 7,367,575 | | 308 | 2,141,721 | | 394 | 5,257,157 |
| | 2172 | 4,513,652 | | 309 | 7,314,587 | | 2143 | 4,807,209 |
| Grant | Total | 26,118,638 | Itasca | Total | 11,181,379 | | 2397 | 5,841,239 |
| | 261 | 1,542,821 | | 314 | 5,357,430 | Lincoln | Total | 21,543,989 |
| | 264 | 576,938 | | 911 | 21,615,972 | | 402 | 966,136 |
| | 2342 | 3,742,014 | | Total | 26,973,402 | | 403 | 1,321,924 |
| | Total | 5,861,774 | | 316 | 8,294,397 | | 404 | 1,131,461 |
| | | | Jackson | 317 | 5,361,787 | | 409 | 1,603,255 |
| | | | | 318 | 15,527,630 | Total | Total | 5,022,775 |
| | | | | 319 | 4,271,284 | | | |
| | | | | Total | 33,455,098 | | | |
| | | | | 328 | 279,917 | | | |
| | | | Kanabec | 330 | 1,444,181 | | | |
| | | | | 2862 | 5,748,183 | | | |
| | | | | Total | 7,472,281 | | | |
| | | | | 332 | 9,299,784 | | | |
| | | | | 333 | 3,997,460 | | | |
| | | | | Total | 13,297,244 | | | |
| | | | | | | | | |

**Education Aids by Home County by School District
1998/1999 School Year**

| County | School District | Education Aid | County | School District | Education Aid | County | School District | Education Aid |
|------------|-----------------|---------------|----------|-----------------|---------------|------------|-----------------|---------------|
| Lyon | 411 | \$808,030 | Morrison | 482 | \$19,786,690 | Otter Tail | 542 | \$1,152,953 |
| | 413 | 8,400,362 | | 484 | 5,515,159 | | 544 | 14,122,863 |
| | 414 | 2,393,017 | | 485 | 3,767,680 | | 545 | 1,800,210 |
| | 415 | 710,004 | | 486 | 2,287,776 | | 547 | 3,413,566 |
| | 417 | 3,038,000 | | 487 | 2,185,365 | | 548 | 5,113,033 |
| | 418 | 672,929 | | | | | 549 | 7,470,009 |
| | 2167 | 2,156,597 | | Total | 33,542,668 | | 550 | 2,166,897 |
| | Total | 18,178,939 | | | | | 553 | 4,130,442 |
| McLeod | | | Mower | 492 | 19,831,866 | Pennington | | |
| | 423 | 12,508,044 | | 495 | 1,654,215 | | Total | 39,369,973 |
| | 424 | 2,504,432 | | 497 | 1,183,490 | | | |
| | 2859 | 8,402,172 | | 499 | 1,810,701 | | 561 | 1,513,415 |
| | 2887 | 2,475,561 | | 500 | 2,840,307 | | 564 | 11,201,271 |
| | Total | 25,890,210 | | Total | 27,320,580 | | Total | 12,714,686 |
| Mahnommen | | | Murray | 505 | 2,628,714 | Pine | 577 | 2,578,444 |
| | 432 | 4,961,337 | | 2169 | 3,715,064 | | 578 | 7,919,046 |
| | 435 | 3,694,954 | | | | | 2165 | 5,067,621 |
| | Total | 8,656,291 | | Total | 6,343,778 | | 2580 | 5,400,339 |
| Marshall | | | Nicollet | 507 | 1,536,020 | Pipestone | | |
| | 441 | 1,558,763 | | 508 | 8,791,098 | | Total | 20,965,451 |
| | 447 | 1,543,977 | | | | | 581 | 1,225,279 |
| | 2176 | 2,723,626 | | Total | 10,327,118 | | 584 | 784,287 |
| | 2856 | 1,772,724 | Nobles | 511 | 2,556,416 | | 2689 | 6,901,366 |
| Martin | | | | 513 | 820,763 | Polk | | |
| | 458 | 1,723,085 | | 514 | 675,224 | | Total | 8,910,931 |
| | 2448 | 3,248,665 | | 516 | 505,017 | | 592 | 554,718 |
| | 2536 | 1,042,252 | | 518 | 11,207,848 | | 593 | 8,057,889 |
| | 2752 | 9,839,682 | | Total | 15,765,268 | | 595 | 10,588,617 |
| | Total | 15,853,685 | Norman | 2215 | 2,464,979 | | 599 | 2,966,834 |
| Meeker | | | | 2527 | 1,762,532 | Pope | 600 | 845,260 |
| | 463 | 4,408,244 | | 2854 | 2,381,778 | | 601 | 3,956,212 |
| | 465 | 8,867,410 | Olmsted | | | | 604 | 515,740 |
| | 466 | 10,655,139 | | Total | 6,609,288 | | 2609 | 2,252,746 |
| | 2396 | 44,586,930 | | | | | Total | 29,738,017 |
| Mille Lacs | | | | 227 | 3,847,569 | Ramsey | 611 | 666,400 |
| | 473 | 2,144,583 | | 531 | 6,549,541 | | 2149 | 8,026,563 |
| | 477 | 13,867,873 | | 533 | 4,641,110 | | Total | 8,692,963 |
| | 480 | 3,710,059 | | 534 | 8,188,046 | | 621 | 39,461,994 |
| | 912 | 9,180,881 | | 535 | 59,867,583 | | 622 | 41,991,316 |
| | Total | 28,903,396 | | Total | 83,093,849 | | 623 | 18,968,055 |
| | | | | | | | 624 | 35,376,075 |
| | | | | | | | 625 | 255,838,245 |
| | | | | | | Total | Total | 391,635,685 |

**Education Aids by Home County by School District
1998/1999 School Year**

| County | School District | Education Aid | County | School District | Education Aid | County | School District | Education Aid |
|----------|-----------------|---------------|-----------|-----------------|---------------|----------|-----------------|---------------|
| Red Lake | 627 | \$1,122,602 | St. Louis | 695 | \$5,076,498 | Steele | 756 | \$3,995,947 |
| | 628 | 853,995 | | 696 | 2,633,573 | | 761 | 20,179,527 |
| | 630 | 2,851,692 | | 698 | 1,790,615 | | 763 | 1,833,186 |
| | | | | 700 | 7,520,491 | | | |
| | Total | 4,828,289 | | 701 | 16,057,053 | Stevens | Total | 26,008,660 |
| Redwood | | | | 704 | 9,305,520 | | 768 | 1,226,892 |
| | 635 | 631,337 | | 706 | 10,119,272 | | 769 | 4,669,178 |
| | 640 | 1,835,961 | | 707 | 995,647 | | 771 | 860,453 |
| | 641 | 573,877 | | 709 | 64,911,796 | | | |
| | 2754 | 1,569,648 | | 712 | 2,936,663 | | Total | 6,756,523 |
| | 2758 | 6,639,393 | | 2142 | 12,438,058 | Swift | | |
| | 2884 | 1,906,577 | | 2154 | 7,366,703 | | 775 | 3,214,840 |
| | Total | 13,156,794 | | 2711 | 5,825,987 | | 777 | 5,342,209 |
| Renville | | | Scott | Total | 146,977,875 | | Total | 8,557,049 |
| | 2159 | 1,974,959 | | 716 | 5,096,264 | Todd | 786 | 3,070,449 |
| | 2534 | 3,843,757 | | 717 | 5,259,028 | | 787 | 2,836,188 |
| | 3001 | 3,851,652 | | 719 | 16,463,564 | | 2170 | 9,062,885 |
| | Total | 9,670,368 | | 720 | 14,187,251 | | 2753 | 8,472,912 |
| Rice | | | | 721 | 11,388,905 | | 2759 | 2,828,807 |
| | 656 | 22,925,654 | Sherburne | Total | 52,395,012 | Traverse | Total | 26,271,240 |
| | 659 | 14,819,665 | | 726 | -331,656* | | 801 | 905,427 |
| | Total | 37,745,319 | | 727 | 10,058,442 | | 803 | 2,110,669 |
| Rock | | | | 728 | 38,307,382 | | Total | 3,016,097 |
| | 671 | 1,365,710 | | Total | 48,034,168 | Wabasha | 806 | 2,575,845 |
| | 2184 | 6,029,469 | Sibley | | | | 810 | 5,060,148 |
| Roseau | | | | 2310 | 5,280,478 | | 811 | 3,367,489 |
| | 676 | 1,149,789 | | 2365 | 3,778,989 | | 813 | 6,079,578 |
| | 682 | 7,070,177 | | Total | 9,059,467 | | 2805 | 6,075,152 |
| | 690 | 7,709,393 | Stearns | | | Wadena | Total | 23,158,211 |
| | 2683 | 3,205,730 | | 738 | 5,680,019 | | 818 | 2,295,701 |
| | Total | 19,135,089 | | 739 | 4,543,589 | | 820 | 3,052,180 |
| | | | | 740 | 7,828,119 | | 821 | 3,811,878 |
| | | | | 741 | 6,374,864 | | 2155 | 7,943,914 |
| | | | | 742 | 46,856,206 | Total | | |
| | | | | 743 | 6,045,761 | | | |
| | | | | 745 | 8,044,986 | | | |
| | | | | 748 | 11,484,725 | | | |
| | | | | 750 | 10,349,248 | | | |
| | | | | 2364 | 4,698,711 | | | |
| | | | | Total | 111,906,228 | | | |
| | | | | | | | | |

* Becker school district (No. 726) generates all of its general education revenue with a tax rate that is below the prescribed rate for other districts. However, the district is required to levy the prescribed rate, and the district's other state aids are reduced by the amount of the additional levy. Since this table does not include HACA in the definition of school aids, the negative amount shown reflects the subtraction that was made to the district's HACA. A district is not required to send locally raised revenue to the state.

**Education Aids by Home County by School District
1998/1999 School Year**

| County | School District | Education Aid | County | School District | Education Aid | County | School District | Education Aid |
|------------|-----------------|---------------|----------|-----------------|---------------|-----------------|-----------------|---------------|
| Waseca | 829 | \$10,217,285 | Watonwan | 836 | \$676,503 | Wright | 876 | \$7,883,137 |
| | 2168 | 4,396,506 | | 837 | 2,839,425 | | 877 | 20,507,850 |
| | 2835 | 2,757,360 | | 840 | 5,968,507 | | 879 | 6,710,412 |
| | Total | 17,371,151 | | Total | 9,484,435 | | 881 | 3,825,450 |
| Washington | 831 | 32,266,783 | Wilkin | 846 | 3,898,157 | | 882 | 11,530,117 |
| | 832 | 10,090,828 | | 850 | 1,171,248 | | 883 | 7,449,732 |
| | 833 | 58,310,752 | | 852 | 304,926 | | 885 | 10,819,920 |
| | 834 | 29,838,142 | | Total | 5,374,331 | | 2687 | 3,915,722 |
| | Total | 130,506,505 | Winona | 857 | 3,649,462 | Yellow Medicine | Total | 72,642,340 |
| | | 858 | | 4,445,411 | 891 | | 3,668,185 | |
| | | 861 | | 20,597,116 | 2190 | | 5,849,325 | |
| | | Total | | 28,691,988 | Total | 9,517,510 | | |
| | | | | | | State Total: | \$3,494,209,986 | |

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 | \$5,213,111,318 | 96.2% | \$204,314,772 | 3.8% | \$5,417,426,090 |
| Sales/Use Tax** | \$2,673,420,327 | 84.3% | \$498,813,781 | 15.7% | \$3,172,234,108 |
| Total | \$7,886,531,645 | 91.8% | \$703,128,553 | 8.2% | \$8,589,660,198 |

* Percents added across equal 100 percent.

** See page 85 for discussion of estimated sales/use tax amounts not allocated to Minnesota counties.

Appendix C

1998 Personal Income by County (See definition of “personal income” on the following page)

| | Personal Income (millions) | County Per Capita Personal Income | Economic Development Region Per Capita Personal Income |
|-------------------|-------------------------------|--------------------------------------|---|
| Aitkin | \$270 | \$19,135 | \$23,281 |
| Anoka | 7,704 | 26,486 | 34,328 |
| Becker | 590 | 19,953 | 20,914 |
| Beltrami | 759 | 20,027 | 19,310 |
| Benton | 742 | 21,551 | 22,698 |
| Big Stone | 117 | 19,844 | 21,023 |
| Blue Earth | 1,386 | 24,916 | 22,977 |
| Brown | 635 | 22,705 | 22,977 |
| Carlton | 656 | 20,820 | 23,281 |
| Carver | 2,060 | 32,508 | 34,328 |
| Cass | 503 | 20,130 | 19,942 |
| Chippewa | 313 | 23,996 | 21,023 |
| Chisago | 1,038 | 25,806 | 21,813 |
| Clay | 1,050 | 19,750 | 20,914 |
| Clearwater | 142 | 16,889 | 19,310 |
| Cook | 120 | 26,676 | 23,281 |
| Cottonwood | 272 | 21,036 | 22,069 |
| Crow Wing | 1,168 | 22,640 | 19,942 |
| Dakota | 10,849 | 31,979 | 34,328 |
| Dodge | 397 | 22,975 | 25,461 |
| Douglas | 710 | 22,567 | 20,914 |
| Faribault | 353 | 21,469 | 22,977 |
| Fillmore | 438 | 20,902 | 25,461 |
| Freeborn | 690 | 21,356 | 25,461 |
| Goodhue | 1,155 | 26,690 | 25,461 |
| Grant | 132 | 21,207 | 20,914 |
| Hennepin | 42,491 | 39,275 | 34,328 |
| Houston | 464 | 23,920 | 25,461 |
| Hubbard | 335 | 19,796 | 19,310 |
| Isanti | 671 | 22,328 | 21,813 |
| Itasca | 883 | 20,187 | 23,281 |
| Jackson | 251 | 21,431 | 22,069 |
| Kanabec | 261 | 18,337 | 21,813 |
| Kandiyohi | 1,021 | 24,441 | 23,646 |
| Kittson | 116 | 21,192 | 21,141 |
| Koochiching | 329 | 20,778 | 23,281 |
| Lac qui Parle | 176 | 20,654 | 21,023 |
| Lake | 230 | 21,485 | 23,281 |
| Lake of the Woods | 90 | 19,803 | 19,310 |
| LeSueur | 596 | 23,656 | 22,977 |
| Lincoln | 127 | 19,131 | 22,069 |
| Lyon | 622 | 24,402 | 22,069 |
| McLeod | 895 | 25,660 | 23,646 |
| Mahnomen | 83 | 15,994 | 19,310 |
| Marshall | 200 | 19,152 | 21,141 |

| | Personal Income (millions) | County Per Capita Personal Income | Economic Development Region Per Capita Personal Income |
|------------------|-------------------------------|--------------------------------------|---|
| Martin | \$519 | \$22,760 | \$22,977 |
| Meeker | 458 | 20,899 | 23,646 |
| Mille Lacs | 411 | 19,528 | 21,813 |
| Morrison | 584 | 18,540 | 19,942 |
| Mower | 912 | 24,255 | 25,461 |
| Murray | 201 | 20,981 | 22,069 |
| Nicollet | 690 | 22,909 | 22,977 |
| Nobles | 449 | 22,167 | 22,069 |
| Norman | 160 | 20,890 | 21,141 |
| Olmsted | 3,611 | 30,334 | 25,461 |
| Ottertail | 1,167 | 21,448 | 20,914 |
| Pennington | 308 | 22,638 | 21,141 |
| Pine | 443 | 18,526 | 21,813 |
| Pipestone | 216 | 20,716 | 22,069 |
| Polk | 685 | 21,550 | 21,141 |
| Pope | 227 | 20,667 | 20,914 |
| Ramsey | 15,962 | 32,046 | 34,328 |
| Red Lake | 78 | 17,609 | 21,141 |
| Redwood | 385 | 22,322 | 22,069 |
| Renville | 370 | 21,169 | 23,646 |
| Rice | 1,215 | 22,461 | 25,461 |
| Rock | 217 | 21,972 | 22,069 |
| Roseau | 349 | 21,423 | 21,141 |
| St. Louis | 4,958 | 24,860 | 23,281 |
| Scott | 2,298 | 29,493 | 34,328 |
| Sherburne | 1,342 | 22,394 | 22,698 |
| Sibley | 287 | 19,195 | 22,977 |
| Stearns | 2,928 | 22,188 | 22,698 |
| Steele | 868 | 26,666 | 25,461 |
| Stevens | 231 | 21,750 | 20,914 |
| Swift | 236 | 19,943 | 21,023 |
| Todd | 399 | 16,612 | 19,942 |
| Traverse | 94 | 22,230 | 20,914 |
| Wabasha | 505 | 24,164 | 25,461 |
| Wadena | 248 | 18,465 | 19,942 |
| Waseca | 416 | 22,181 | 22,977 |
| Washington | 5,979 | 30,981 | 34,328 |
| Watonwan | 254 | 21,770 | 22,977 |
| Wilkin | 149 | 20,327 | 20,914 |
| Winona | 1,128 | 22,714 | 25,461 |
| Wright | 2,053 | 24,170 | 22,698 |
| Yellow Medicine | 227 | 19,644 | 21,023 |
| Metro | \$87,342 | \$34,328 | |
| Nonmetro | 50,965 | 22,768 | |
| Statewide | \$138,307 | \$28,918 | |

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.”

Appendix D

1998 Personal Income by Economic Development Region

| Region | | Per Capita | | |
|--------|-------------------|-----------------|---------|--------------|
| Number | Name | Personal Income | Taxes | Aids/Credits |
| 1 | Northwest | \$21,141 | \$1,305 | 2,120 |
| 2 | Headwaters | 19,310 | 1,268 | 2,072 |
| 3 | Arrowhead | 23,281 | 1,556 | 1,929 |
| 4 | West Central | 20,914 | 1,374 | 1,707 |
| 5 | Five | 19,942 | 1,443 | 1,801 |
| 6E | Six East | 23,646 | 1,500 | 1,674 |
| 6W | Upper MN Valley | 21,023 | 1,366 | 2,102 |
| 7E | East Central | 21,813 | 1,377 | 1,725 |
| 7W | Central Minnesota | 22,698 | 1,628 | 1,382 |
| 8 | Southwest | 22,069 | 1,356 | 1,757 |
| 9 | Nine | 22,977 | 1,536 | 1,521 |
| 10 | Southeastern MN | 25,461 | 1,714 | 1,516 |
| 11 | Metro | 34,328 | 2,571 | 1,458 |